

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET  
Fiscal Year July 1, 2011 - June 30, 2012**

**ASSESSING JURISDICTION:  
Marion County Assessor**

The Conference Board of the above-named Assessing Jurisdiction will conduct a public hearing on the proposed fiscal year budget as follows:

<b>Meeting Date:</b> February 10, 2011	<b>Meeting Time:</b> 6:00 p.m.	<b>Meeting Location:</b> Board of Supervisor's Boardroom, Marion County Courthouse, 214 E Main, Knoxville, Iowa
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At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of receipts and expenditures on file with the Conference Board Clerk. Copies of the Supplemental Budget Detail (Schedule 673-A) will be furnished upon request.

Clerk's Telephone Number: 641-828-2216	<b>PROPOSED BUDGET SUMMARY</b>	Clerk's Name: Drew Sanders
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FUND (Use Whole Dollars)	Expenditures			D Transfers Out	E Estimated Ending Fund Balance June 30, 2012	F Estimated Beginning Fund Balance July 1, 2011	G Estimated Other Receipts	H Transfers In	I Estimated Amount To Be Raised By Taxation
	A FYE 6-30-2010 Actual	B FYE 6-30-2011 Re-estimated	C FYE 6-30-2012 Proposed						
1. Assessment Expense	279,311	309,776	308,007		103,346	125,528	8,614	0	277,211
2. FICA				0	0	0	0		0
3. IPERS				0	0	0	0		0
4. Emergency				0	0	0	0		0
5. Unemployment Comp.	0	0	0	0	0	0	0		0
6. Special Appraisers	49,219	58,400	235,900	0	75,608	181,258	3,804	0	126,446
7. Tort Liability	0	0	0	0	0	0	0		0
8. TOTAL	328,530	368,176	543,907	0	178,954	306,786	12,418	0	403,657

Proposed taxation rate per \$1,000 valuation: \$ 0.35604

**ADOPTED BUDGET AND CERTIFICATE OF TAXES**

**ASSESSING JURISDICTION:**

Fiscal Year July 1, 2011 - June 30, 2012

Marion County Assessor

File the Adopted Budget Summary, the Supplemental Detail, and Proof of Publication with the County Auditor immediately following the public hearing and by March 15.

County Name:	Date Budget Adopted:	Clerk's Name:	Clerk's Address:
Marion County	2/10/2011	Drew Sanders	214 E Main St Knoxville Iowa 50138

**ADOPTED BUDGET SUMMARY**

FUND (Use Whole Dollars)	Expenditures			D Transfers Out	E Estimated Ending Fund Balance June 30, 2012	F Estimated Beginning Fund Balance July 1, 2011	G Estimated Other Receipts	H Transfers In	I Amount To Be Raised By Taxation
	A	B	C						
	FYE 6-30-2010 Actual	FYE 6-30-2011 Re-estimated	FYE 6-30-2012 Proposed						
1. Assessment Expense	279,311	309,776	308,007		103,346	125,528	8,614	0	277,211
2. FICA				0	0	0	0		0
3. IPERS				0	0	0	0		0
4. Emergency				0	0	0	0		0
5. Unemployment Comp.	0	0	0	0	0	0	0		0
6. Special Appraisers	49,219	58,400	235,900	0	75,608	181,258	3,804	0	126,446
7. Tort Liability	0	0	0	0	0	0	0		0
8. TOTAL	328,530	368,176	543,907	0	178,954	306,786	12,418	0	403,657

A copy of the Supplemental Detail Schedule 673-A must be attached to this Certificate. The amounts shown in Column C cannot exceed published estimates and represent maximum authorized expenditures. Adopted taxes cannot exceed published amounts for Column I.

**PROPERTY TAX/UTILITY TAX REPLACEMENT EXCISE TAX COMPUTATION**

This section must be completed in order to compute the budget-year property taxes and utility excise tax estimate:

**Clerk's Certification**

FUND (Use Whole Dollars)	AW Utility Tax Replacement and Property Tax Dollars	BW Taxable Valuation With Gas & Electric Utilities	CW Tax Rate (x.xxxxx)	DW Taxable Valuation Without Gas & Electric Utilities	EW Property Taxes Levied	FW Estimated Utility Tax Replacement Excise Taxes
1. Assessment Expense	285,000	1,165,591,275	0.24451	1,133,740,556	277,211	7,789
2. FICA		1,165,591,275	0	1,133,740,556	0	0
3. IPERS		1,165,591,275	0	1,133,740,556	0	0
4. Emergency		1,165,591,275	0	1,133,740,556	0	0
5. Unemployment Comp.		1,165,591,275	0	1,133,740,556	0	0
6. Special Appraisers	130,000	1,165,591,275	0.11153	1,133,740,556	126,446	3,554
7. Tort Liability		1,165,591,275	0	1,133,740,556	0	0
8. TOTAL	415,000		0.35604		403,657	11,343

To the County Auditor and Board of Supervisors of the above-named County, in the State of Iowa: At a lawful meeting of the Conference Board for the Assessing Jurisdiction indicated above, on the date indicated, the budget for fiscal year listed above, was adopted as summarized above. In addition, tax levies were voted on all taxable property of this Assessing Jurisdiction.

Clerk's Signature of Certification

**COUNTY AUDITOR'S CERTIFICATION**

- The prescribed Notice of Public Hearing and Proposed Budget (Form 673) was lawfully published, with said publication being evidenced by verified and filed proof of publication.
- The budget hearing notice was published not less than 10 days, nor more than 20 days, prior to the budget hearing.
- The budget was certified on or before March 15.
- Correct valuation amounts were used to calculate the budget.
- Adopted property taxes in Column I do not exceed published amounts and do not exceed statutory maximums.
- Adopted expenditure amounts shown in Column C of the Adopted Budget Summary do not exceed published amounts.

County Auditor's Signature of Certification

ASSESSING JURISDICTION:

Marion County Assessor

RESOURCES: BEGINNING FUND BALANCE and RECEIPTS	Line	(A)	(B)	(C)	REQUIREMENTS: EXPENDITURES AND ENDING FUND BALANCE	Line	(A)	(B)	(C)
		Actual FYE June 30, 2010	Estimated FYE June 30, 2011	Budgeted FYE June 30, 2012			Actual FYE June 30, 2010	Estimated FYE June 30, 2011	Budgeted FYE June 30, 2012

## 1. ASSESSMENT EXPENSE FUND

BEGINNING FUND BALANCE:				EXPENDITURES:					
Beginning Fund Balance (Column F)	1	118,750	144,838	125,528	Salaries: Assessor	36	58,852	60,029	61,230
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>					Deputies	37	77,997	80,279	81,079
Delinquent Property Taxes	2	148	200	200	Field Assessors	38	27,494	36,343	36,743
Mobile Home Taxes	3	404	400	400	Board of Review	39	1,000	5,775	5,775
Utility Tax Replacement Excise Taxes	4	8,569	7,752	7,789	Other Personnel	40	0	1,500	1,500
Military Service/Mobile Home Replacement	5	179	185	180	FICA -- Employer Share	41	11,593	14,080	14,260
	6				IPERS -- Employer Share	42	10,929	12,790	15,040
	7				Health/Group Insurance -- Employer Share	43	32,631	37,000	35,100
Other (Itemize):	8				Mileage and Travel	44	3,616	4,200	4,500
	9				Office Supplies	45	2,719	4,200	4,200
MISCELLANEOUS	10	4,865	0		Postage	46	10	250	100
GRAIN TAX	11	16	15	15	Telephone	47	0	0	0
FEDERAL REPLACEMENT	12	9	65	30	Publications	48	620	600	600
	13				Printing	49	490	7,500	1,000
	14				Appraisal Service	50	23,993	10,000	10,000
	15				Insurance	51	0	0	0
	16				Continuing Education/Training/Schools	52	5,152	3,500	4,500
	17				Appeals/Court/Legal	53	2,025	10,000	10,000
	18				Equipment Purchases/Leases	54	4,008	3,500	3,500
	19				Equipment Maintenance	55	668	600	600
	20				Unemployment	56	0	50	50
	21				Conference Board	57	75	50	100
	22				Examining Board	58	0	50	50
	23				Board of Review	59	368	1,200	1,200
	24				Data Processing Services	60	1,630	3,200	3,500
	25				Software Maintenance	61	11,941	11,500	11,700
	26				Dues and Memberships	62	1,300	1,100	1,200
	27				Other (Itemize): FLEX BEN ADMIN FEE	63	73	120	120
<b>Subtotal Other Receipts (Column G)</b>	28	14,190	8,617	8,614	SICK LEAVE PAY	64	0	100	100
<b>TRANSFERS IN (Itemize):</b>					PREEMPLOYMENT PHYSICAL	65	127	0	0
FICA	29	200	0	0	INTERNET	66	0	260	260
IPERS	30	166	0	0	<b>Subtotal Expenditures (Column C) *</b>	67	279,311	309,776	308,007
	31				<b>ENDING FUND BALANCE:</b>				
	32				Fund Balance - Reserved	68			
<b>Subtotal Transfers In (Column H)</b>	33	366	0	0	Fund Balance - Unreserved/Designated	69			
<b>PROPERTY TAXES LEVIED (Column I)</b> <b>(Includes Credits Against Levied Taxes)</b>	34	290,843	281,849	277,211	Fund Balance - Unreserved/Undesignated	70	144,838	125,528	103,346
<b>TOTAL RESOURCES</b>	35	424,149	435,304	411,353	<b>Total Ending Fund Balance (Column E)</b>	71	144,838	125,528	103,346
					<b>TOTAL REQUIREMENTS</b>	72	424,149	435,304	411,353

\* Columns A and B for prior years



## ASSESSING JURISDICTION:

Marion County Assessor

RESOURCES: BEGINNING FUND BALANCE and RECEIPTS	Line	(A)	(B)	(C)	REQUIREMENTS: EXPENDITURES, TRANSFERS OUT, & ENDING FUND BALANCE	Line	(A)	(B)	(C)
		Actual FYE June 30, 2010	Estimated FYE June 30, 2011	Budgeted FYE June 30, 2012			Actual FYE June 30, 2010	Estimated FYE June 30, 2011	Budgeted FYE June 30, 2012

**4. EMERGENCY LEVY FUND (Requires application to, and approval by, the State Appeal Board)**

BEGINNING FUND BALANCE:				EXPENDITURES:				
Beginning Fund Balance (Column F)	1	0	0	0	12			
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>				<b>Subtotal Expenditures (Column C) *</b>				
Delinquent Property Taxes	2				13			
Mobile Home Taxes	3				<b>TRANSFERS OUT (Itemize):</b>			
Utility Tax Replacement Excise Taxes	4			0	Assessment Expense Fund	14		
Military Service/Mobile Home Replacement	5					15		
	6					16		
Other (Itemize):	7				<b>Subtotal Transfers Out (Column D) *</b>	17	0	0
	8				<b>ENDING FUND BALANCE:</b>			
<b>Subtotal Other Receipts (Column G)</b>	9	0	0	0	Fund Balance - Reserved	18		
<b>PROPERTY TAXES LEVIED (Column I)</b>					Fund Balance - Unreserved/Designated	19		
<b>(Includes Credits Against Levied Taxes)</b>	10			0	Fund Balance - Unreserved/Undesignated	20	0	0
<b>TOTAL RESOURCES</b>	11	0	0	0	<b>Total Ending Fund Balance (Column E)</b>	21	0	0
					<b>TOTAL REQUIREMENTS</b>	22	0	0

**5. UNEMPLOYMENT COMPENSATION FUND**

BEGINNING FUND BALANCE:				EXPENDITURES:				
Beginning Fund Balance (Column F)	1	0	0	0				
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>				<b>Subtotal Expenditures (Column C) *</b>				
Delinquent Property Taxes	2				13			
Mobile Home Taxes	3				14			
Utility Tax Replacement Excise Taxes	4			0	<b>TRANSFERS OUT (Itemize):</b>	15	0	0
Military Service/Mobile Home Replacement	5				Assessment Expense Fund	16		
	6					17		
Other (Itemize):	7					18		
	8				<b>Subtotal Transfers Out (Column D) *</b>	19	0	0
	9				<b>ENDING FUND BALANCE:</b>			
<b>Subtotal Other Receipts (Column G)</b>	10	0	0	0	Fund Balance - Reserved	20		
<b>PROPERTY TAXES LEVIED (Column I)</b>					Fund Balance - Unreserved/Designated	21		
<b>(Includes Credits Against Levied Taxes)</b>	11			0	Fund Balance - Unreserved/Undesignated	22	0	0
<b>TOTAL RESOURCES</b>	12	0	0	0	<b>Total Ending Fund Balance (Column E)</b>	23	0	0
					<b>TOTAL REQUIREMENTS</b>	24	0	0

**7. TORT LIABILITY FUND**

BEGINNING FUND BALANCE:				EXPENDITURES:				
Beginning Fund Balance (Column F)	1	0	0	0				
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>				<b>Subtotal Expenditures (Column C) *</b>				
Delinquent Property Taxes	2				13			
Mobile Home Taxes	3				14			
Utility Tax Replacement Excise Taxes	4			0	<b>TRANSFERS OUT (Itemize):</b>	15	0	0
Military Service/Mobile Home Replacement	5				Assessment Expense Fund	16		
	6					17		
Other (Itemize):	7				<b>Subtotal Transfers Out (Column D) *</b>	18	0	0
	8				<b>ENDING FUND BALANCE:</b>			
	9				Fund Balance - Reserved	19		
<b>Subtotal Other Receipts (Column G)</b>	10	0	0	0	Fund Balance - Unreserved/Designated	20		
<b>PROPERTY TAXES LEVIED (Column I)</b>					Fund Balance - Unreserved/Undesignated	21	0	0
<b>(Includes Credits Against Levied Taxes)</b>	11			0	<b>Total Ending Fund Balance (Column E)</b>	22	0	0
<b>TOTAL RESOURCES</b>	12	0	0	0	<b>TOTAL REQUIREMENTS</b>	23	0	0

ASSESSING JURISDICTION: **Marion County Assessor**

RESOURCES: BEGINNING FUND BALANCE and RECEIPTS	Line	(A)	(B)	(C)	REQUIREMENTS: EXPENDITURES, TRANSFERS OUT, & ENDING FUND BALANCE	Line	(A)	(B)	(C)
		Actual FYE June 30, 2010	Estimated FYE June 30, 2011	Budgeted FYE June 30, 2012			Actual FYE June 30, 2010	Estimated FYE June 30, 2011	Budgeted FYE June 30, 2012

**6. SPECIAL APPRAISERS FUND**

BEGINNING FUND BALANCE:					EXPENDITURES:				
Beginning Fund Balance (Column F)	1	14,768	102,813	181,258	Salaries: Assessor	32			
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>					Deputies	33			
Delinquent Property Taxes	2	68	50	55	Field Assessors	34			
Mobile Home Taxes	3	183	100	130	Other Personnel	35			
Utility Tax Replacement Excise Taxes	4	3,919	3,660	3,554	FICA -- Employer Share	36			
Military Service/Mobile Home Replacement	5	82	45	50	IPERS -- Employer Share	37			
Other (Itemize):	7				Health/Group Insurance -- Employer Share	38			
	8				Mileage and Travel	39			
GRAIN TAX	9	7	5	5	Office Supplies	40			
FEDERAL REPLACEMENT	10	4	15	10	Postage	41			
	11				Appraisal Service	42			
	12				SCHNEIDER CORP - WEB HOSTING	43	10,677	11,200	11,900
	13				PICTROMETRY - AERIAL FLIGHT	44	24,732	24,200	24,000
	14				VANGUARD - ANNUAL SERVICE	45	13,810	23,000	15,000
	15				VANGUARD - COMMERCIAL PROJECT	46	0	0	185,000
	16					47			
	17					48			
	18					49			
	19					50			
	20					51			
	21					52			
	22					53			
	23					54			
	24				<b>Subtotal Expenditures (Column C) *</b>	55	49,219	58,400	235,900
<b>Subtotal Other Receipts (Column G)</b>	25	4,263	3,875	3,804	<b>TRANSFERS OUT (Itemize):</b>				
<b>TRANSFERS IN (Itemize):</b>					Assessment Expense Fund	56			
FICA	26				<b>Subtotal Transfers Out (Column D) *</b>				
IPERS	27				57				
	28				<b>ENDING FUND BALANCE:</b>				
<b>Subtotal Transfers In (Column H)</b>	29	0	0	0	Fund Balance - Reserved	59	80,430	160,860	60,000
<b>PROPERTY TAXES LEVIED (Column I)</b>					Fund Balance - Unreserved/Designated	60			
(Includes Credits Against Levied Taxes)	30	133,001	132,970	126,446	Fund Balance - Unreserved/Undesignated	61	22,383	20,398	15,608
<b>TOTAL RESOURCES</b>	31	152,032	239,658	311,508	<b>Total Ending Fund Balance (Column E)</b>	62	102,813	181,258	75,608
					<b>TOTAL REQUIREMENTS</b>	63	152,032	239,658	311,508

\* Columns A and B for prior years