

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2014 - June 30, 2015

ASSESSING JURISDICTION:
Linn County Assessor

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

Meeting Date:
 March 7, 2014

Meeting Time:
 11:30 A.M.

Meeting Location:

Five Seasons Conference Room, Ground Floor, City Services Center, 500 15th Ave. SW, Cedar Rapids, IA

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:
 319-892-5220

Clerk's Name:
 Julie M. Kester

PROPOSED BUDGET SUMMARY

FUND (Use Whole Dollars)	Expenditures			D Transfers Out	E Estimated Ending Fund Balance FY 2015	F Estimated Beginning Fund Balance FY 2015	G Estimated Other Receipts	H Transfers In	I Estimated Amount To Be Raised By Taxation
	A FYE 6-30-2013 Actual	B FYE 6-30-2014 Re-estimated	C FYE 6-30-2015 Proposed						
1. Assessment Expense	2,562,571	1,424,830	1,469,942		367,576	354,438	106,028	0	1,377,052
2. FICA				0	0	0	0	0	0
3. IPERS				0	0	0	0	0	0
4. Emergency				0	0	0	0	0	0
5. Unemployment Comp.	0	0	0	0	0	0	0	0	0
6. Tort Liability	0	0	0	0	0	0	0	0	0
7. TOTAL	2,562,571	1,424,830	1,469,942	0	367,576	354,438	106,028	0	1,377,052
Proposed taxation rate per \$1,000 valuation: \$					0.36758				

ADOPTED BUDGET AND CERTIFICATE OF TAXES

ASSESSING JURISDICTION:

Fiscal Year July 1, 2014 - June 30, 2015

Linn 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: Linn County	Date Budget Adopted:	Clerk's Name: Julie M. Kester	Clerk's Address: 935 2nd Street SW, Cedar Rapids, IA 52404
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FUND (Use Whole Dollars)	A B C Expenditures			D Transfers Out	E Estimated Ending Fund Balance FY 2015	F Estimated Beginning Fund Balance FY 2015	G Estimated Other Receipts	H Transfers In	I Amount To Be Raised By Taxation
	FYE 6-30-2013	FYE 6-30-2014	FYE 6-30-2015						
	Actual	Re-estimated	Proposed						
1. Assessment Expense	2,562,571	1,424,830	1,469,942		367,576	354,438	106,028	0	1,377,052
2. FICA				0	0	0	0	0	0
3. IPERS				0	0	0	0	0	0
4. Emergency				0	0	0	0	0	0
5. Unemployment Comp.	0	0	0	0	0	0	0	0	0
6. Tort Liability	0	0	0	0	0	0	0	0	0
7. TOTAL	2,562,571	1,424,830	1,469,942	0	367,576	354,438	106,028	0	1,377,052

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							Clerk's Certification
This section must be completed in order to compute the budget-year property taxes and utility excise tax estimate:							
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	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.
1. Assessment Expense	1,420,000	3,863,095,996	0.36758	3,746,264,116	1,377,052	42,948	
2. FICA	0	3,863,095,996	0	3,746,264,116	0	0	
3. IPERS	0	3,863,095,996	0	3,746,264,116	0	0	
4. Emergency	0	3,863,095,996	0	3,746,264,116	0	0	
5. Unemployment Comp.	0	3,863,095,996	0	3,746,264,116	0	0	
6. Tort Liability	0	3,863,095,996	0	3,746,264,116	0	0	
7. TOTAL	1,420,000	3,863,095,996	0.36758	3,746,264,116	1,377,052	42,948	

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: **Linn County Assessor**

RESOURCES: BEGINNING FUND BALANCE and RECEIPTS	(A)	(B)	(C)	REQUIREMENTS: EXPENDITURES AND ENDING FUND BALANCE	(A)	(B)	(C)
	Actual FYE Line June 30, 2013	Estimated FYE June 30, 2014	Budgeted FYE June 30, 2015		Actual FYE Line June 30, 2013	Estimated FYE June 30, 2014	Budgeted FYE June 30, 2015

1. ASSESSMENT EXPENSE FUND

BEGINNING FUND BALANCE:				EXPENDITURES:					
Beginning Fund Balance (Column F)	1	284,455	979,368	354,438	Salaries: Assessor	36	94,640	96,834	100,663
OTHER RECEIPTS (DO NOT include Credits Against Levied Taxes Here):					Deputies	37	154,827	159,085	163,960
Delinquent Property Taxes	2	487	460	500	Field Assessors	38			
Mobile Home Taxes	3	4,154	1,890	2,000	Board of Review	39	8,500	14,000	18,000
Utility Tax Replacement Excise Taxes	4	59,171	24,000	42,948	Other Personnel	40	318,383	457,900	473,400
Military Service/Mobile Home Replacement	5	917	735	700	FICA - Employer Share	41	42,253	55,678	57,836
	6				IPERS - Employer Share	42	48,406	64,994	67,513
Other (Itemize):	7				Health/Group Insurance - Employer Share	43	118,585	162,989	166,870
Grain Handled	9	56	30	30	Mileage and Travel	44	11,615	24,000	24,000
Elderly	10	708	365	350	Office Supplies	45	6,007	5,000	5,000
Ag Land	11	7,225	5,970	6,000	Postage	46	26,392	32,250	34,500
Family Farm Credit	12	1,919	1,000	1,000	Telephone	47	4,809	6,100	7,600
Homestead Replacement	13	43,275	23,500	40,000	Publications	48			
Copy Fees	14	940	950	500	Printing	49	3,573	5,000	5,000
Comm/Ind Property Tax Replacement	15	0	0	12,000	Appraisal Service	50	1,562,610	0	0
	16				Insurance	51	11,543	22,000	23,500
	17				Continuing Education/Training/Schools	52	15,107	15,000	18,000
	18				Appeals/Court/Legal	53		125,000	125,000
	19				Equipment Purchases/Leases	54	16,936	20,000	20,000
	20				Equipment Maintenance	55			
	21				Unemployment	56		7,500	7,500
	22				Conference Board	57			
	23				Examining Board	58			
	24				Board of Review	59	250	1,000	1,000
	25				Data Processing Services	60			
	26				Software Maintenance	61	48,394	38,000	38,000
	27				Dues and Memberships	62	1,814	2,500	2,600
Subtotal Other Receipts (Column G)	28	118,852	58,900	106,028	Other (Itemize):	63			
TRANSFERS IN (Itemize):					Contract Labor	64	67,927	110,000	110,000
FICA	29					65			
IPERS	30					66			
Special Appraisers Fund	31	1,486,283			Subtotal Expenditures (Column C) *	67	2,562,571	1,424,830	1,469,942
	32				ENDING FUND BALANCE:				
Subtotal Transfers In (Column H)	33	1,486,283	0	0	Fund Balance - Reserved	68			
PROPERTY TAXES LEVIED (Column I)					Fund Balance - Unreserved/Designated	69			
(Includes Credits Against Levied Taxes)	34	1,652,349	741,000	1,377,052	Fund Balance - Unreserved/Undesignated	70	979,368	354,438	367,576
TOTAL RESOURCES	35	3,541,939	1,779,268	1,837,518	Total Ending Fund Balance (Column E)	71	979,368	354,438	367,576
					TOTAL REQUIREMENTS	72	3,541,939	1,779,268	1,837,518

* Columns A and B for prior years