

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET

ASSESSING JURISDICTION:

Fiscal Year July 1, 2015 - June 30, 2016

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:	Meeting Time:	Meeting Location:
March 5, 2015	12:00 P.M.	Five Seasons Conference Room, City Services Center, Ground Floor, 500 15th Ave SW, Cedar Rapids, Ia 52404

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:	PROPOSED BUDGET SUMMARY	Clerk's Name:
(319) 892-5220		Julie M. Kester

FUND (Use Whole Dollars)	Expenditures			D Transfers Out	E Estimated Ending Fund Balance FY 2016	F Estimated Beginning Fund Balance FY 2016	G Estimated Other Receipts	H Transfers In	I Estimated Amount To Be Raised By Taxation
	A FYE 6-30-2014 Actual	B FYE 6-30-2015 Re-estimated	C FYE 6-30-2016 Proposed						
1. Assessment Expense	950,226	1,469,942	1,499,629		766,796	795,145	113,448	0	1,357,832
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. Tort Liability	0	0	0	0	0	0	0		0
7. TOTAL	950,226	1,469,942	1,499,629	0	766,796	795,145	113,448	0	1,357,832

Proposed taxation rate per \$1,000 valuation: \$ 0.35481

ADOPTED BUDGET AND CERTIFICATE OF TAXES	ASSESSING JURISDICTION:
Fiscal Year July 1, 2015 - June 30, 2016	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:	Date Budget Adopted:	Clerk's Name:	Clerk's Address:
Linn County		Julie M. Kester	935 2nd St SW, Cedar Rapids IA 52404

ADOPTED BUDGET SUMMARY

FUND (Use Whole Dollars)	Expenditures			D Transfers Out	E Estimated Ending Fund Balance FY 2016	F Estimated Beginning Fund Balance FY 2016	G Estimated Other Receipts	H Transfers In	I Amount To Be Raised By Taxation
	FYE 6-30-2014	FYE 6-30-2015	FYE 6-30-2016						
	Actual	Re-estimated	Proposed						
1. Assessment Expense	950,226	1,469,942	1,499,629		766,796	795,145	113,448	0	1,357,832
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. Tort Liability	0	0	0	0	0	0	0		0
7. TOTAL	950,226	1,469,942	1,499,629	0	766,796	795,145	113,448	0	1,357,832

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	1,400,000	3,945,777,924	0.35481	3,826,928,393	1,357,832	42,168
2. FICA		3,945,777,924	0	3,826,928,393	0	0
3. IPERS		3,945,777,924	0	3,826,928,393	0	0
4. Emergency		3,945,777,924	0	3,826,928,393	0	0
5. Unemployment Comp.		3,945,777,924	0	3,826,928,393	0	0
6. Tort Liability		3,945,777,924	0	3,826,928,393	0	0
7. TOTAL	1,400,000		0.35481		1,357,832	42,168

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: **Linn 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, 2014	Estimated FYE June 30, 2015	Budgeted FYE June 30, 201			Actual FYE June 30, 2014	Estimated FYE June 30, 2015	Budgeted FYE June 30, 201

1. ASSESSMENT EXPENSE FUND

BEGINNING FUND BALANCE:				
Beginning Fund Balance (Column F)	1	979,368	781,201	795,145
OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):				
Delinquent Property Taxes	2	333	1,200	1,200
Mobile Home Taxes	3	1,724	3,450	3,400
Utility Tax Replacement Excise Taxes	4	23,005	43,100	42,168
Military Service/Mobile Home Replacement	5	367	700	700
Commercial Industrial Replacement	6	0	12,000	24,000
	7			
Other (Itemize):	8			
Grain Handled	9	24	35	30
Elderly	10	248	350	350
Ag Land	11	2,987	6,000	5,500
Family Farm Credit	12	803	1,000	1,000
Homestead Replacement	13	22,208	40,000	35,000
Copy Fees	14	121	117	100
Ins/Reimb	15	450	0	0
	16			
	17			
	18			
	19			
	20			
	21			
	22			
	23			
	24			
	25			
	26			
	27			
Subtotal Other Receipts (Column G)	28	52,270	107,952	113,448
TRANSFERS IN (Itemize):				
FICA	29			
IPERS	30			
	31			
Subtotal Transfers In (Column H)	32	0	0	0
PROPERTY TAXES LEVIED (Column I) (Includes Credits Against Levied Taxes)	33	699,789	1,375,934	1,357,832
TOTAL RESOURCES	34	1,731,427	2,265,087	2,266,425

EXPENDITURES:				
Salaries: Assessor	35	96,793	100,663	103,650
Deputies	36	96,094	163,960	168,565
Field Assessors	37			273,700
Board of Review	38	9,000	18,000	18,000
Other Personnel	39	393,247	473,400	209,850
FICA -- Employer Share	40	43,691	57,836	59,193
IPERS -- Employer Share	41	49,729	67,513	69,097
Health/Group Insurance -- Employer Share	42	114,736	166,870	167,874
Mileage and Travel	43	19,186	24,000	24,500
Office Supplies	44	4,278	5,000	5,000
Postage	45	6,073	34,500	34,500
Telephone	46	4,249	7,600	7,600
Publications	47			
Printing	48	3,541	5,000	5,500
Appraisal Service	49		0	0
Insurance	50	21,013	23,500	24,000
Continuing Education/Training/Schools	51	20,831	18,000	18,500
Appeals/Court/Legal	52	5,500	125,000	125,000
Equipment Purchases/Leases	53	7,288	20,000	20,000
Equipment Maintenance	54			
Unemployment	55		7,500	7,500
Conference Board	56			
Examining Board	57			
Board of Review	58	381	1,000	500
Data Processing Services	59			
Software Maintenance	60	22,900	38,000	39,000
Dues and Memberships	61	2,452	2,600	2,600
Other (Itemize):	62			
Contract Labor	63	29,244	110,000	115,000
Employee Recognition	64			500
	65			
Subtotal Expenditures (Column C) *	66	950,226	1,469,942	1,499,629
ENDING FUND BALANCE:				
Fund Balance - Reserved	67			
Fund Balance - Unreserved/Designated	68			
Fund Balance - Unreserved/Undesignated	69	781,201	795,145	766,796
Total Ending Fund Balance (Column E)	70	781,201	795,145	766,796
TOTAL REQUIREMENTS	71	1,731,427	2,265,087	2,266,425

* Columns A and B for prior years

ASSESSING JURISDICTION: Linn County Assessor

RESOURCES: BEGINNING FUND BALANCE and RECEIPTS	Line	(A)	(B)	(C)
		Actual FYE June 30, 2014	Estimated FYE June 30, 2015	Budgeted FYE June 30, 201

REQUIREMENTS: EXPENDITURES, TRANSFERS OUT, & ENDING FUND BALANCE	Line	(A)	(B)	(C)
		Actual FYE June 30, 2014	Estimated FYE June 30, 2015	Budgeted FYE June 30, 201

2. FICA FUND (Federal Pension Payroll Tax - Employer Share, if levied separately)

BEGINNING FUND BALANCE:				
Beginning Fund Balance (Column F)	1		0	0
OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):				
Delinquent Property Taxes	2			
Mobile Home Taxes	3			
Utility Tax Replacement Excise Taxes	4			0
Military Service/Mobile Home Replacement	5			
Commercial Industrial Replacement	6			
Other (Itemize):	7			
	8			
	9			
	10			
	11			
	12			
Subtotal Other Receipts (Column G)	13	0	0	0
PROPERTY TAXES LEVIED (Column I) (Includes Credits Against Levied Taxes)	14			0
TOTAL RESOURCES	15	0	0	0

EXPENDITURES:				
	16			
	17			
	18			
	19			
	20			
Subtotal Expenditures (Column C) *	21			
TRANSFERS OUT (Itemize):				
Assessment Expense Fund	22			
	23			
Subtotal Transfers Out (Column D) *	24	0	0	0
ENDING FUND BALANCE:				
Fund Balance - Reserved	25			
Fund Balance - Unreserved/Designated	26			
Fund Balance - Unreserved/Undesignated	27	0	0	0
Total Ending Fund Balance (Column E)	28	0	0	0
TOTAL REQUIREMENTS	29	0	0	0

* Columns A and B for prior years

3. IPERS FUND (State Pension Payroll Tax - Employer Share, if levied separately)

BEGINNING FUND BALANCE:				
Beginning Fund Balance (Column F)	1		0	0
OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):				
Delinquent Property Taxes	2			
Mobile Home Taxes	3			
Utility Tax Replacement Excise Taxes	4			0
Military Service/Mobile Home Replacement	5			
Commercial Industrial Replacement	6			
Other (Itemize):	7			
	8			
	9			
	10			
	11			
	12			
Subtotal Other Receipts (Column G)	13	0	0	0
PROPERTY TAXES LEVIED (Column I) (Includes Credits Against Levied Taxes)	14			0
TOTAL RESOURCES	15	0	0	0

EXPENDITURES:				
	16			
	17			
	18			
	19			
	20			
Subtotal Expenditures (Column C) *	21			
TRANSFERS OUT (Itemize):				
Assessment Expense Fund	22			
	23			
Subtotal Transfers Out (Column D) *	24	0	0	0
ENDING FUND BALANCE:				
Fund Balance - Reserved	25			
Fund Balance - Unreserved/Designated	26			
Fund Balance - Unreserved/Undesignated	27	0	0	0
Total Ending Fund Balance (Column E)	28	0	0	0
TOTAL REQUIREMENTS	29	0	0	0

* Columns A and B for prior years

ASSESSING JURISDICTION:		Linn County Assessor			REQUIREMENTS:		EXPENDITURES, TRANSFERS OUT, & ENDING FUND BALANCE		
		(A)	(B)	(C)			(A)	(B)	(C)
RESOURCES:		Actual FYE	Estimated FYE	Budgeted FYE	Line		Actual FYE	Estimated FYE	Budgeted FYE
BEGINNING FUND BALANCE and RECEIPTS		June 30, 2014	June 30, 2015	June 30, 201	Line		June 30, 2014	June 30, 2015	June 30, 201

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

5. UNEMPLOYMENT COMPENSATION FUND

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

7. TORT LIABILITY FUND

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