

<b>ADOPTED BUDGET AND CERTIFICATE OF TAXES</b>	<b>ASSESSING JURISDICTION:</b>
<b>Fiscal Year July 1, 2010 - June 30, 2011</b>	<b>Marion County Assessor</b>

File the Adopted Budget Summary, the Supplemental Detail, and Proof of Publication with the County Auditor immediately following the public hearing and by March 16, 2009.

County Name:	Date Budget Adopted:	Clerk's Name:	Clerk's Address:
Marion	2/17/2010	Drew Sanders	214 E Main St, Knoxville, Iowa 50138

**ADOPTED BUDGET SUMMARY**

FUND (Use Whole Dollars)	Expenditures			Transfers Out	Estimated Ending Fund Balance June 30, 2011	Estimated Beginning Fund Balance July 1, 2010	Estimated Other Receipts	Transfers In	Amount To Be Raised By Taxation
	A	B	C						
	FYE 6-30-2009	FYE 6-30-2010	FYE 6-30-2011						
	Actual	Re-estimated	Proposed						
1. Assessment Expense	255,895	302,119	309,776		99,149	118,459	8,617	0	281,849
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. Special Appraisers	59,280	57,463	58,400	0	173,425	94,980	3,875	0	132,970
7. Tort Liability	0	0	0	0	0	0	0	0	0
8. TOTAL	315,175	359,582	368,176	0	272,574	213,439	12,492	0	414,819

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	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 July 1, 2010 to June 30, 2011, was adopted as summarized above. In addition, tax levies were voted on all taxable property of this Assessing Jurisdiction.  Clerk's Signature of Certification
1. Assessment Expense	289,601	1,127,381,988	0.25688	1,097,202,354	281,849	7,752	
2. FICA	0	1,127,381,988	0	1,097,202,354	0	0	
3. IPERS	0	1,127,381,988	0	1,097,202,354	0	0	
4. Emergency	0	1,127,381,988	0	1,097,202,354	0	0	
5. Unemployment Comp.	0	1,127,381,988	0	1,097,202,354	0	0	
6. Special Appraisers	136,630	1,127,381,988	0.12119	1,097,202,354	132,970	3,660	
7. Tort Liability	0	1,127,381,988	0	1,097,202,354	0	0	
8. TOTAL	426,231		0.37807		414,819	11,412	

**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, 2010.
- Correct valuations were use in columns BW and DW.
- 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.

(12/21/09)

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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, 2009	Estimated FYE June 30, 2010	Budgeted FYE June 30, 2011			Actual FYE June 30, 2009	Estimated FYE June 30, 2010	Budgeted FYE June 30, 2011

**1. ASSESSMENT EXPENSE FUND**

BEGINNING FUND BALANCE:					EXPENDITURES:				
Beginning Fund Balance (Column F)	1	70,527	118,750	118,459	Salaries: Assessor	36	57,698	58,852	60,029
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>					Deputies	37	78,705	80,279	80,279
Delinquent Property Taxes	2	211	200	200	Field Assessors	38	23,002	33,039	36,343
Mobile Home Taxes	3	402	400	400	Board of Review	39	2,750	5,000	5,775
Utility Tax Replacement Excise Taxes	4	8,340	8,643	7,752	Other Personnel	40	985	1,500	1,500
Military Service/Mobile Home Replacement	5	187	185	185	FICA -- Employer Share	41	11,531	13,668	14,080
	6				IPERS -- Employer Share	42	10,185	11,882	12,790
	7				Health/Group Insurance -- Employer Share	43	28,334	39,059	37,000
Other (Itemize):	8				Mileage and Travel	44	3,495	4,500	4,200
Misc	9	7	0	0	Office Supplies	45	3,640	4,500	4,200
Grain Tax	10	18	15	15	Postage	46	0	250	250
Federal Replacement	11	59	65	65	Telephone	47	0	0	0
	12				Publications	48	315	600	600
	13				Printing	49	7,272	1,000	7,500
	14				Appraisal Service	50	5,392	10,000	10,000
	15				Insurance	51	0	0	0
	16				Continuing Education/Training/Schools	52	2,760	2,750	3,500
	17				Appeals/Court/Legal	53	0	15,000	10,000
	18				Equipment Purchases/Leases	54	11	3,500	3,500
	19				Equipment Maintenance	55	333	600	600
	20				Unemployment	56	0	50	50
	21				Conference Board	57	0	50	50
	22				Examining Board	58	0	50	50
	23				Board of Review	59	1,224	1,000	1,200
	24				Data Processing Services	60	4,634	3,000	3,200
	25				Software Maintenance	61	12,367	11,000	11,500
	26				Dues and Memberships	62	1,065	500	1,100
	27				Other (Itemize): Flex Ben Admin Fee	63	77	130	120
<b>Subtotal Other Receipts (Column G)</b>	28	9,224	9,508	8,617	Sick Leave pay	64	0	100	100
<b>TRANSFERS IN (Itemize):</b>					pre employment physical	65	120	0	0
FICA	29	12,635	200		internet	66	0	260	260
IPERS	30	10,468	166		<b>Subtotal Expenditures (Column C) *</b>	67	255,895	302,119	309,776
	31				<b>ENDING FUND BALANCE:</b>				
	32				Fund Balance - Reserved	68			
<b>Subtotal Transfers In (Column H)</b>	33	23,103	366	0	Fund Balance - Unreserved/Designated	69			
<b>PROPERTY TAXES LEVIED (Column I)</b>					Fund Balance - Unreserved/Undesignated	70	118,750	118,459	99,149
<b>(Includes Credits Against Levied Taxes)</b>	34	271,791	291,954	281,849	<b>Total Ending Fund Balance (Column E)</b>	71	118,750	118,459	99,149
<b>TOTAL RESOURCES</b>	35	374,645	420,578	408,925	<b>TOTAL REQUIREMENTS</b>	72	374,645	420,578	408,925

\* 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, 2009	Estimated FYE June 30, 2010	Budgeted FYE June 30, 2011			Actual FYE June 30, 2009	Estimated FYE June 30, 2010	Budgeted FYE June 30, 2011

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

BEGINNING FUND BALANCE:				EXPENDITURES:			
Beginning Fund Balance (Column F)	1	228	200	0			
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>							
Delinquent Property Taxes	2	9			16		
Mobile Home Taxes	3	18			17		
Utility Tax Replacement Excise Taxes	4	374		0	18		
Military Service/Mobile Home Replacement	5	8			19		
	6				20		
Other (Itemize):	7				21		
Grain Tax	8	1			<b>Subtotal Expenditures (Column C) *</b>		
Federal Replacement	9	3			22	12,635	200
	10				23		
	11				24		
	12				25	12,635	200
<b>Subtotal Other Receipts (Column G)</b>	13	413	0	0	<b>Subtotal Transfers Out (Column D) *</b>		
<b>PROPERTY TAXES LEVIED (Column I)</b>					<b>ENDING FUND BALANCE:</b>		
<b>(Includes Credits Against Levied Taxes)</b>	14	12,194		0	Fund Balance - Reserved	26	
<b>TOTAL RESOURCES</b>	15	12,835	200	0	Fund Balance - Unreserved/Designated	27	
					Fund Balance - Unreserved/Undesignated	28	200
					<b>Total Ending Fund Balance (Column E)</b>	29	200
					<b>TOTAL REQUIREMENTS</b>	30	12,835

\* Columns A and B for prior years

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

BEGINNING FUND BALANCE:				EXPENDITURES:			
Beginning Fund Balance (Column F)	1	180	166	0			
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>							
Delinquent Property Taxes	2	8			16		
Mobile Home Taxes	3	15			17		
Utility Tax Replacement Excise Taxes	4	310		0	18		
Military Service/Mobile Home Replacement	5	7			19		
	6				20		
Other (Itemize):	7				21		
Grain Tax	8	1			<b>Subtotal Expenditures (Column C) *</b>		
Federal Replacement	9	2			22	10,468	166
	10				23		
	11				24		
	12				25	10,468	166
<b>Subtotal Other Receipts (Column G)</b>	13	343	0	0	<b>Subtotal Transfers Out (Column D) *</b>		
<b>PROPERTY TAXES LEVIED (Column I)</b>					<b>ENDING FUND BALANCE:</b>		
<b>(Includes Credits Against Levied Taxes)</b>	14	10,111		0	Fund Balance - Reserved	26	
<b>TOTAL RESOURCES</b>	15	10,634	166	0	Fund Balance - Unreserved/Designated	27	
					Fund Balance - Unreserved/Undesignated	28	166
					<b>Total Ending Fund Balance (Column E)</b>	29	166
					<b>TOTAL REQUIREMENTS</b>	30	10,634

\* Columns A and B for prior years

(12/21/09)

ASSESSING JURISDICTION: Marion County Assessor				REQUIREMENTS:			
RESOURCES: BEGINNING FUND BALANCE and RECEIPTS	(A)	(B)	(C)	EXPENDITURES, TRANSFERS OUT, & ENDING FUND BALANCE	(A)	(B)	(C)
	Actual FYE	Estimated FYE	Budgeted FYE		Actual FYE	Estimated FYE	Budgeted FYE
Line	June 30, 2009	June 30, 2010	June 30, 2011	Line	June 30, 2009	June 30, 2010	June 30, 2011

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

**5. UNEMPLOYMENT COMPENSATION FUND**

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

**7. TORT LIABILITY FUND**

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

**ASSESSING JURISDICTION:** Marion County Assessor

<b>RESOURCES:</b>		(A)	(B)	(C)	<b>REQUIREMENTS:</b>		(A)	(B)	(C)
<b>BEGINNING FUND BALANCE and RECEIPTS</b>	Line	Actual FYE June 30, 2009	Estimated FYE June 30, 2010	Budgeted FYE June 30, 2011	<b>EXPENDITURES, TRANSFERS OUT, &amp; ENDING FUND BALANCE</b>	Line	Actual FYE June 30, 2009	Estimated FYE June 30, 2010	Budgeted FYE June 30, 2011

**6. SPECIAL APPRAISERS FUND**

<b>BEGINNING FUND BALANCE:</b>					<b>EXPENDITURES:</b>				
<b>Beginning Fund Balance (Column F)</b>	1	1,624	14,768	94,980	Salaries: Assessor	32			
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>					Deputies	33			
Delinquent Property Taxes	2	54	50	50	Field Assessors	34			
Mobile Home Taxes	3	103	100	100	Other Personnel	35			
Utility Tax Replacement Excise Taxes	4	2,149	3,951	3,660	FICA -- Employer Share	36			
Military Service/Mobile Home Replacement	5	48	45	45	IPERS -- Employer Share	37			
Other (Itemize):	6				Health/Group Insurance -- Employer Share	38			
Grain Tax	7				Mileage and Travel	39			
Federal Replacement	8	5	5	5	Office Supplies	40			
	9	15	15	15	Postage	41			
	10				Appraisal Service	42			
	11				Schneider Corp (GIS web host & Maintenance)	43	13,164	10,263	11,200
	12				Pictrometry - Aerial Photography	44	23,896	24,200	24,200
	13				Vanguard - Annual Service	45	22,220	23,000	23,000
	14				Vanguard - Commercial Project	46	0	0	0
	15					47			
	16					48			
	17					49			
	18					50			
	19					51			
	20					52			
	21					53			
	22					54			
	23				<b>Subtotal Expenditures (Column C) *</b>	55	59,280	57,463	58,400
	24				<b>TRANSFERS OUT (Itemize):</b>				
<b>Subtotal Other Receipts (Column G)</b>	25	2,374	4,166	3,875	Assessment Expense Fund	56			
<b>TRANSFERS IN (Itemize):</b>						57			
FICA	26				<b>Subtotal Transfers Out (Column D) *</b>	58	0	0	0
IPERS	27				<b>ENDING FUND BALANCE:</b>				
	28				Fund Balance - Reserved	59		80,430	160,860
<b>Subtotal Transfers In (Column H)</b>	29	0	0	0	Fund Balance - Unreserved/Designated	60			
<b>PROPERTY TAXES LEVIED (Column I)</b>					Fund Balance - Unreserved/Undesignated	61	14,768	14,550	12,565
<b>(Includes Credits Against Levied Taxes)</b>	30	70,050	133,509	132,970	<b>Total Ending Fund Balance (Column E)</b>	62	14,768	94,980	173,425
<b>TOTAL RESOURCES</b>	31	74,048	152,443	231,825	<b>TOTAL REQUIREMENTS</b>	63	74,048	152,443	231,825

\* Columns A and B for prior years