

**ADOPTED BUDGET AND CERTIFICATE OF TAXES Fiscal Year July 1, 2020 - June 30, 2021  
CLAYTON 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: CLAYTON COUNTY County Number: 22 Date Budget Adopted : 2/18/2020

**ADOPTED BUDGET SUMMARY**

FUND (Use Whole Dollars)	FYE June 30, 2019 Actual Expenditures	FYE June 30, 2020 Re-estimated Expenditures	FYE June 30, 2021 Proposed Expenditures	Transfers Out	Estimated Ending Fund Balance FY 2021	Estimated Beginning Fund Balance FY 2021	Estimated Other Receipts	Transfers In	Estimated Amount To be Raised By Taxation
1. Assessment Expense	357,175	620,286	579,128		99,912	222,890	12,509	0	443,641
2. FICA				0	0	0	0		0
3. IPERS				0	376	376	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
<b>7. TOTAL</b>	<b>357,175</b>	<b>620,286</b>	<b>579,128</b>	<b>0</b>	<b>100,288</b>	<b>223,266</b>	<b>12,509</b>	<b>0</b>	<b>443,641</b>

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

FUND (Use Whole Dollars)	AW Utility Tax Replacement and Property Tax Dollars	BW Taxable Valuation With Gas & Electric	CW Tax Rate	DW Taxable Valuation Without Gas & Electric Utilities	EW Property Taxes Levied	FW Estimated Utility Tax Replacement Excise Taxes
1. Assessment Expense	450,000	1,083,678,427	0.41525	1,068,371,704	443,641	6,359
2. FICA		1,083,678,427		1,068,371,704	0	0
3. IPERS		1,083,678,427		1,068,371,704	0	0
4. Emergency		1,083,678,427		1,068,371,704	0	0
5. Unemployment Comp.		1,083,678,427		1,068,371,704	0	0
6. Tort Liability		1,083,678,427		1,068,371,704	0	0
<b>7. TOTAL</b>	<b>450,000</b>		<b>0.41525</b>		<b>443,641</b>	<b>6,359</b>

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.

*Andy Dean* 2-18-2020

(Clerk's Signature of Certification)

**COUNTY AUDITOR'S CERTIFICATION**  
By Electronically Certifying, I certify the budget meets all statutory obligations.

*Jennifer Garms*

(County Auditor's Signature of Certification)

**FILED**  
 CLAYTON COUNTY, IOWA  
 2020 FEB 24 AM 7:45  
 JENNIFER GARMS  
 AUDITOR

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2020 - June 30, 2021  
 Assessing Jurisdiction: CLAYTON 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: 2/18/2020 Meeting Time: 09:15 AM Meeting Location: 600 Gunder Rd Elkader IA**

At the public hearing any resident or taxpayer may present their 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 will be furnished to any taxpayer upon their request.

Contact Name: Andy Loan Contact Telephone Number: (563) 245-2533

	FYE June 30, 2019 Actual	FYE June 30, 2020 Re-estimated	FYE June 30, 2021 Proposed	Transfers Out	Estimated Ending Fund Balance FY 2021	Estimated Beginning Fund Balance FY 2021	Estimated Other Receipts	Transfers In	Estimated Amount To be Raised By Taxation
1. Assessment Expense	357,175	620,286	579,128		99,912	222,890	12,509	0	443,641
2. FICA				0	0	0	0		0
3. IPERS				0	376	376	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	357,175	620,286	579,128	0	100,288	223,266	12,509	0	443,641

Proposed taxation rate per \$1,000 valuation: \$ 0.41525

ASSESSMENTS - REVENUE

Fiscal Year July 1, 2020 - June 30, 2021

1. ASSESSMENT EXPENSE FUND

RESOURCES: BEGINNING FUND BALANCE and RECEIPTS		Actual FYE June 30, 2019	Re-Estimated FYE June 30, 2020	Budgeted FYE June 30, 2021
<b>1. ASSESSMENT EXPENSE FUND</b>				
<b>BEGINNING FUND BALANCE:</b>				
Beginning Fund Balance	1	278,938	377,576	222,890
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>				
Delinquent Property Taxes	2	90	50	50
Mobile Home Taxes	3	570	600	600
Utility Tax Replacement Excise Taxes	4	16,542	6,201	6,359
Military Service/Mobile Home Replacement	5	204	250	250
Commercial Industrial Replacement	6	4,968	4,500	5,000
Grain Handling	7	195	100	150
	8			
Ag Land Credit	9	6,195		
Business Property Tax Credit	10	9,082		
Elderly Disabled Credit	11	538		
Family Farm Credit	12	2,485		
Homestead Credit	13	10,627		
	14			
	15			
Miscellaneous	16			
	17			
Other (Itemize):	18			
PHOTOCOPIES	19	10	100	100
	20			
	21			
	22			
	23			
	24			
	25			
	26			
	27			
<b>Subtotal Other Receipts</b>	28	51,506	11,801	12,509
<b>TRANSFERS IN (Itemize):</b>				
FICA	29			
IPERS	30			
	31			
<b>Subtotal Transfers In</b>	32	0	0	0
<b>PROPERTY TAXES LEVIED</b>				
<b>(Includes Credits Against Levied Taxes)</b>	33	404,307	453,799	443,641
<b>TOTAL RESOURCES</b>	34	734,751	843,176	679,040



ASSESSMENTS - EXPENDITURES

Fiscal Year July 1, 2020 - June 30, 2021

1. ASSESSMENT EXPENSE FUND

REQUIREMENTS: EXPENDITURES AND ENDING FUND BALANCE		Actual FYE June 30, 2019	Re-Estimated FYE June 30, 2020	Budgeted FYE June 30, 2021
<b>I. ASSESSMENT EXPENSE FUND</b>				
<b>EXPENDITURES:</b>				
Salaries: Assessor	1	63,704	67,500	69,500
Deputies	2	46,504	50,625	0
Field Assessors	3		40,000	81,500
Board of Review	4	810	3,000	3,000
Other Personnel	5	91,697	91,500	94,250
FICA -- Employer Share	6	13,041	19,096	19,641
IPERS -- Employer Share	7	19,060	23,565	24,237
Health Insurance -- Employer Share	8	44,708	56,000	60,000
Unemployment/Worker Comp Insurance	9			
Employee Benefits (sick Leave, Dental, Life, Longevity, Annuity)	10			
Continuing Education	11	1,727	4,000	4,000
Mileage and Travel	12	130	1,500	1,500
Office Supplies	13	1,524	3,000	3,000
Postage	14	3,815	6,000	6,000
Telephone/Cell Phone	15	1,371	2,000	2,000
Official Publication and Legal Notice	16	549	500	500
Dues and Memberships	17	975	1,000	1,000
Printing	18	452	1,000	1,000
Insurance	19			
Office/Computer Equipment Purchase/Lease	20			
Equipment Maintenance	21			
Software Maintenance	22	13,637	16,000	16,000
Programming/Data Processing	23	10,200	10,200	10,200
Conference Board	24	208	300	300
Examining Board	25			
Board of Review	26			
Professional/Appraisal Services	27		12,000	12,000
GIS/Mapping Project (Aerial Photography)	28	42,008	42,000	0
Appeals and Court	29		5,000	5,000
Vehicle Maintenance/Repairs	30	1,055	14,500	14,500
Miscellaneous	31			
COMMERCIAL REAPPRAISAL	32		150,000	150,000
	33			
<b>Subtotal Expenditures</b>	34	357,175	620,286	579,128
<b>ENDING FUND BALANCE:</b>				
Fund Balance - Reserved	35			
Fund Balance - Unreserved/Designated	36			
Fund Balance - Unreserved/Undesignated	37	377,576	222,890	99,912
<b>Total Ending Fund Balance</b>	38	377,576	222,890	99,912
<b>TOTAL REQUIREMENTS</b>	39	734,751	843,176	679,040

FICA - REVENUE

Fiscal Year July 1, 2020 - June 30, 2021

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

RESOURCES: BEGINNING FUND BALANCE AND RECEIPTS		Actual FYE June 30, 2019	Re-Estimated FYE June 30, 2020	Budgeted FYE June 30, 2021
<b>BEGINNING FUND BALANCE:</b>				
Beginning Fund Balance	1		0	0
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>				
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			
Grain Handling	7			
Ag Land Credit	8			
Business Property Tax Credit	9			
Elderly Disabled Credit	10			
Family Farm Credit	11			
Homestead Credit	12			
<b>Subtotal Other Receipts</b>	13	0	0	0
<b>PROPERTY TAXES LEVIED</b>				
<b>(Includes Credits Against Levied Taxes)</b>	14			0
<b>TOTAL RESOURCES</b>	15	0	0	0

**FICA - EXPENDITURES**

Fiscal Year July 1, 2020 - June 30, 2021

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

REQUIREMENTS: EXPENDITURES AND ENDING FUND BALANCE		Actual FYE June 30, 2019	Re-Estimated FYE June 30, 2020	Budgeted FYE June 30, 2021
<b>EXPENDITURES:</b>				
	1			
	2			
	3			
	4			
	5			
<b>Subtotal Expenditures</b>	6	0	0	0
<b>TRANSFERS OUT (Itemize):</b>				
Assessment Expense Fund	7	0	0	0
	8			
<b>Subtotal Transfers Out</b>	9	0	0	0
<b>ENDING FUND BALANCE:</b>				
Fund Balance - Reserved	10			
Fund Balance - Unreserved/Designated	11			
Fund Balance - Unreserved/Undesignated	12	0	0	0
<b>Total Ending Fund Balance</b>	13	0	0	0
<b>TOTAL REQUIREMENTS</b>	14	0	0	0

IPERS - REVENUE

Fiscal Year July 1, 2020 - June 30, 2021

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

RESOURCES: BEGINNING FUND BALANCE AND RECEIPTS		Actual FYE June 30, 2019	Re-Estimated FYE June 30, 2020	Budgeted FYE June 30, 2021
<b>BEGINNING FUND BALANCE:</b>				
Beginning Fund Balance	1	376	376	376
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>				
Delinquent Property Taxes	2			
Mobile Home Taxes	3		0	0
Utility Tax Replacement Excise Taxes	4			0
Military Service/Mobile Home Replacement	5			
Commercial Industrial Replacement	6			
Grain Handling	7			
Ag Land Credit	8			
Business Property Tax Credit	9			
Elderly Disabled Credit	10			
Family Farm Credit	11			
Homestead Credit	12			
<b>Subtotal Other Receipts</b>	13	0	0	0
<b>PROPERTY TAXES LEVIED</b>				
(Includes Credits Against Levied Taxes)	14			0
<b>TOTAL RESOURCES</b>	15	376	376	376



**IPERS - EXPENDITURES**

Fiscal Year July 1, 2020 - June 30, 2021

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

REQUIREMENTS: EXPENDITURES AND ENDING FUND BALANCE	Actual FYE June 30, 2019	Re-Estimated FYE June 30, 2020	Budgeted FYE June 30, 2021
<b>EXPENDITURES:</b>			
	1	0	0
	2		
	3		
	4		
	5		
<b>Subtotal Expenditures</b>	6	0	0
<b>TRANSFERS OUT (Itemize):</b>			
Assessment Expense Fund	7	0	0
	8		
<b>Subtotal Transfers Out</b>	9	0	0
<b>ENDING FUND BALANCE:</b>			
Fund Balance - Reserved	10		
Fund Balance - Unreserved/Designated	11		
Fund Balance - Unreserved/Undesignated	12	376	376
<b>Total Ending Fund Balance</b>	13	376	376
<b>TOTAL REQUIREMENTS</b>	14	376	376



**Emergency Levy - REVENUE**

Fiscal Year July 1, 2020 - June 30, 2021

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

<b>RESOURCES:</b>		<b>Actual FYE</b>	<b>Re-Estimated FYE</b>	<b>Budgeted FYE</b>
<b>BEGINNING FUND BALANCE AND RECEIPTS</b>		<b>June 30, 2019</b>	<b>June 30, 2020</b>	<b>June 30, 2021</b>
<b>BEGINNING FUND BALANCE:</b>				
Beginning Fund Balance	1		0	0
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>				
Delinquent Property Taxes	2			
Mobile Home Taxes	3			
Utility Tax Replacement Excise Taxes	4			0
Military Service/Mobile Home Replacement	5			
<b>Commercial Industrial Replacement</b>	6			
Other (Itemize):	7			
	8			
<b>Subtotal Other Receipts</b>	9	0	0	0
<b>PROPERTY TAXES LEVIED</b>				
(Includes Credits Against Levied Taxes)	10			0
<b>TOTAL RESOURCES</b>	11	0	0	0

**Emergency Levy - EXPENDITURES**

Fiscal Year July 1, 2020 - June 30, 2021

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

REQUIREMENTS: EXPENDITURES AND ENDING FUND BALANCE	Actual FYE June 30, 2019	Re-Estimated FYE June 30, 2020	Budgeted FYE June 30, 2021
<b>EXPENDITURES:</b>			
	1		
<b>Subtotal Expenditures</b>	2	0	0
<b>TRANSFERS OUT (Itemize):</b>			
Assessment Expense Fund	3		
	4		
	5		
<b>Subtotal Transfers Out</b>	6	0	0
<b>ENDING FUND BALANCE:</b>			
Fund Balance - Reserved	7		
Fund Balance - Unreserved/Designated	8		
Fund Balance - Unreserved/Undesignated	9	0	0
<b>Total Ending Fund Balance</b>	10	0	0
<b>TOTAL REQUIREMENTS</b>	11	0	0

**Unemployment - REVENUE**

Fiscal Year July 1, 2020 - June 30, 2021

**5. UNEMPLOYMENT COMPENSATION FUND**

<b>RESOURCES:</b>		<b>Actual FYE</b>	<b>Re-Estimated FYE</b>	<b>Budgeted FYE</b>
<b>BEGINNING FUND BALANCE AND RECEIPTS</b>		<b>June 30, 2019</b>	<b>June 30, 2020</b>	<b>June 30, 2021</b>
<b>BEGINNING FUND BALANCE:</b>				
Beginning Fund Balance	1		0	0
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>				
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			
<b>Subtotal Other Receipts</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PROPERTY TAXES LEVIED</b>				
(Includes Credits Against Levied Taxes)	11			0
<b>TOTAL RESOURCES</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Unemployment - EXPENDITURES**

Fiscal Year July 1, 2020 - June 30, 2021

**5. UNEMPLOYMENT COMPENSATION FUND**

REQUIREMENTS: EXPENDITURES AND ENDING FUND BALANCE	Actual FYE June 30, 2019	Re-Estimated FYE June 30, 2020	Budgeted FYE June 30, 2021
<b>EXPENDITURES:</b>			
	1		
	2		
<b>Subtotal Expenditures</b>	3	0	0
<b>TRANSFERS OUT (Itemize):</b>			
Assessment Expense Fund	4		
	5		
	6		
<b>Subtotal Transfers Out</b>	7	0	0
<b>ENDING FUND BALANCE:</b>			
Fund Balance - Reserved	8		
Fund Balance - Unreserved/Designated	9		
Fund Balance - Unreserved/Undesignated	10	0	0
<b>Total Ending Fund Balance</b>	11	0	0
<b>TOTAL REQUIREMENTS</b>	12	0	0

Tort Liability - REVENUE

Fiscal Year July 1, 2020 - June 30, 2021

6. TORT LIABILITY FUND

RESOURCES: BEGINNING FUND BALANCE AND RECEIPTS		Actual FYE June 30, 2019	Re-Estimated FYE June 30, 2020	Budgeted FYE June 30, 2021
<b>BEGINNING FUND BALANCE:</b>				
Beginning Fund Balance	1		0	0
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>				
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			
<b>Subtotal Other Receipts</b>	9	0	0	0
<b>PROPERTY TAXES LEVIED</b>				
(Includes Credits Against Levied Taxes)	10			0
<b>TOTAL RESOURCES</b>	11	0	0	0

Tort Liability - EXPENDITURES

Fiscal Year July 1, 2020 - June 30, 2021

6. TORT LIABILITY FUND

REQUIREMENTS: EXPENDITURES AND ENDING FUND BALANCE		Actual FYE June 30, 2019	Re-Estimated FYE June 30, 2020	Budgeted FYE June 30, 2021
EXPENDITURES:				
	1			
	2			
<b>Subtotal Expenditures</b>	3	0	0	0
TRANSFERS OUT (Itemize):				
Assessment Expense Fund	4			
	5			
<b>Subtotal Transfers Out</b>	6	0	0	0
<b>ENDING FUND BALANCE:</b>				
Fund Balance - Reserved	7			
Fund Balance - Unreserved/Designated	8			
Fund Balance - Unreserved/Undesignated	9	0	0	0
<b>Total Ending Fund Balance</b>	10	0	0	0
<b>TOTAL REQUIREMENTS</b>	11	0	0	0



PROOF OF PUBLICATION

STATE OF IOWA }  
 Clayton County } ss.

I, the undersigned, being duly sworn, depose and say,  
 that I am Pamela J. DeVries, President of The Outlook,  
 a weekly newspaper printed in the English language,  
 published at Monona in Clayton County, State of Iowa,  
 and that the annexed Clayton County  
budget

notice was published in said paper once each week for  
1 consecutive weeks, the first publication thereof  
 was on the 5 day of February 2020,  
 the second on the \_\_\_ day of \_\_\_, 20\_\_\_,  
 the third on the \_\_\_ day of \_\_\_, 20\_\_\_,  
 the fourth on the \_\_\_ day of \_\_\_, 20\_\_\_.

*Pamela J. DeVries*  
 Pamela J. DeVries, President

Subscribed and sworn to before me and in my presence  
 the 5 day of February 2020

*Christina M. Lubben*  
 Notary Public; In and for the State of Iowa  
*Form 644 & line*



Printer's Fees, \$ 51.50

**CLAYTON COUNTY - Proposed Budget**

NOTICE OF PUBLIC HEARING - PROPOSED BUDGET  
 Fiscal Year July 1, 2020 - June 30, 2021  
 Assessing Jurisdiction: CLAYTON 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: 2/18/2020 Meeting Time: 09:15 AM Meeting Location: 600 Gunder Rd Elkader IA  
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Contact Name: Andy Loan Contact Telephone Number: (563) 245-2533

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Assessment Expense	357,175	620,286	590,628		98,412	222,890	12,648	0	453,502
FICA				0	0	0	0		0
IPERS				0	376	376	0		0
Emergency				0	0	0	0		0
Unemployment Comp.	0	0	0	0	0	0	0		0
Tort Liability	0	0	0	0	0	0	0		0
<b>TOTAL</b>	<b>357,175</b>	<b>620,286</b>	<b>590,628</b>	<b>0</b>	<b>98,788</b>	<b>223,266</b>	<b>12,648</b>	<b>0</b>	<b>453,502</b>

Proposed taxation rate per \$1,000 valuation: \$ 0.42448

Published February 5 in  
 The Outlook, Monona

MO: 1-1