

**ADOPTED BUDGET AND CERTIFICATE OF TAXES** Fiscal Year July 1, 2021 - June 30, 2022  
**CLAYTON COUNTY ASSESSOR**  
 CLAYTON COUNTY  
 County Name: CLAYTON COUNTY County Number: 22 Date Budget Adopted: (entered upon proposal)

**ADOPTED BUDGET SUMMARY**

FUND (Use Whole Dollars)	FYE June 30, 2020 Actual Expenditures	FYE June 30, 2021 Re-estimated Expenditures	FYE June 30, 2022 Proposed Expenditures	Transfers Out	Estimated Ending Fund Balance FY 2022	Estimated Beginning Fund Balance FY 2022	Estimated Other Receipts	Transfers In	Estimated Utility Taxes To be Raised By Taxation
1. Assessment Expense	552,067	579,128	426,960	0	184,871	165,305	11,815	376	434,335
2. FICA				0	0	0	0	0	0
3. IPERS				376	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
<b>7. TOTAL</b>	<b>552,067</b>	<b>579,128</b>	<b>426,960</b>	<b>376</b>	<b>184,871</b>	<b>165,681</b>	<b>11,815</b>	<b>376</b>	<b>434,335</b>

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

FUND (Use Whole Dollars)	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	Estimated Utility Taxes
1. Assessment Expense	440,000	1,119,889,182	0.39290	1,105,458,223	434,335	5,665
2. FICA		1,119,889,182		1,105,458,223	0	0
3. IPERS		1,119,889,182		1,105,458,223	0	0
4. Emergency		1,119,889,182		1,105,458,223	0	0
5. Unemployment Comp.		1,119,889,182		1,105,458,223	0	0
6. Tort Liability		1,119,889,182		1,105,458,223	0	0
<b>7. TOTAL</b>	<b>440,000</b>		<b>0.39290</b>		<b>434,335</b>	<b>5,665</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.

(Clerk's Signature of Certification) *Steph Lee* COUNTY AUDITOR'S CERTIFICATION  
 By Electronically Certifying, I certify the budget meets all statutory obligations.

(County Auditor's Signature of Certification) *James Jans* (Date) **MAR 15 2021**

REC'D CLAYTON CO. AUD  
 MAR 2 PM 1:07

**NOTICE OF PUBLIC HEARING - PROPOSED BUDGET**

Fiscal Year July 1, 2021 - June 30, 2022  
 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: 3/2/2021 Meeting Time: 09:15 AM Meeting Location: COUNTY OFFICE BUILDING BOARD OF SUPERVISORS ROOM 600 GUNDER ROAD  
 ELKADER, IA 52043

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, Assessor Contact Telephone Number: (563) 245-2533

FY June 30, 2021 Actual	FY June 30, 2021 Re-estimated	FY June 30, 2022 Proposed	FY June 30, 2022 Transfers Out	Estimated Fund Balance FY 2022	Estimated Fund Balance FY 2022	Estimated Other Receipts	Transfers In	Estimated Amount To Be Raised By Taxation
552,067	579,128	426,960	184,871	165,305	11,815	376	434,335	1 Assessment Expense
								2 FICA
								3 IPERS
								4 Emergency
								5 Unemployment Comp.
								6 Tort Liability
552,067	579,128	426,960	376	184,871	165,681	11,815	434,335	7. TOTAL

Proposed taxation rate per \$1,000 valuation: \$ 0.39290  
 Virtual Meeting Information:

ASSESSMENTS - REVENUE  
Fiscal Year July 1, 2021 - June 30, 2022

I. ASSESSMENT EXPENSE FUND

I. ASSESSMENT EXPENSE FUND		RESOURCES:		ACTUAL FYE		RE-ESTIMATED FYE		BUDGETED FYE	
BEGINNING FUND BALANCE:		BEGINNING FUND BALANCE and RECEIPTS		June 30, 2020		June 30, 2021		June 30, 2022	
1	377,576		288,283		165,305				
OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):									
2	22		50		50				
3	548		600		600				
4	17,334		6,359		5,665				
5	199		250		250				
6	4,910		5,000		5,000				
7	163		150		150				
8									
9	6,515								
10	8,603								
11	497								
12	2,612								
13	10,611								
14									
15									
16									
17									
18									
19	59		100		100				100
20									
21									
22									
23									
24									
25									
26									
27									
28	52,073		12,509		11,815				
Subtotal Other Receipts									
TRANSFERS IN (Itemize):									
FICA		29							
IPERS		30							
		31							
		32							
Subtotal Transfers In									
PROPERTY TAXES LEVIED									
(Includes Credits Against Levied Taxes)									
33	410,701		441,641		434,335				
34	840,350		744,433		611,831				
TOTAL RESOURCES									

ASSESSMENTS - EXPENDITURES  
Fiscal Year July 1, 2021 - June 30, 2022

1. ASSESSMENT EXPENSE FUND

EXPENDITURES:	REQUIREMENTS: EXPENDITURES AND ENDING FUND BALANCE		Actual FYE	Re-Estimated FYE	Budgeted FYE
			June 30, 2020	June 30, 2021	June 30, 2022
<b>1. ASSESSMENT EXPENSE FUND</b>					
<b>EXPENDITURES:</b>					
Salaries, Assessor		1	67,404	69,500	74,500
Deputies		2	36,314	40,000	51,200
Field Assessors		3	29,938	41,500	0
Board of Review		4	810	3,000	3,000
Other Personnel		5	91,369	94,250	99,000
FICA -- Employer Share		6	15,413	19,641	17,700
IPERS -- Employer Share		7	20,932	21,800	21,800
Health Insurance -- Employer Share		8	44,702	60,000	48,960
Unemployment/Worker Comp Insurance		9			
Employee Benefits (sick Leave, Dental, Life, Longevity, Annuity)		10			
Continuing Education		11	3,677	4,000	4,000
Mileage and Travel		12	785	1,500	1,500
Office Supplies		13	2,962	3,000	3,000
Postage		14	3,165	6,000	6,000
Telephone/Cell Phone		15	1,536	2,000	2,000
Official Publication and Legal Notice		16	626	500	500
Dues and Memberships		17	650	1,000	1,000
Printing		18	901	1,000	1,000
Insurance		19			
Office/Computer Equipment Purchase/Lease		20			
Equipment Maintenance		21			
Software Maintenance		22	14,552	16,000	18,000
Programming/Data Processing		23	10,980	10,200	12,000
Conference Board		24	169	300	300
Examining Board		25			
Board of Review		26			
Professional/Appraisal Services		27	1,125	12,000	12,000
GIS/Mapping Project (Aerial Photography)		28	42,120	0	0
Appeals and Court		29	0	5,000	5,000
Vehicle Maintenance/Repairs		30	18,155	14,500	14,500
Miscellaneous		31			
COMMERCIAL REAPPRAISAL		32	143,782	150,000	30,000
		33			
		34	552,067	579,128	426,960
<b>Subtotal Expenditures</b>					
<b>ENDING FUND BALANCE:</b>					
Fund Balance - Reserved		35			
Fund Balance - Unreserved/Designated		36	150,000		
Fund Balance - Unreserved/Undesignated		37	138,283	165,305	184,871
<b>Total Ending Fund Balance</b>		38	288,283	165,305	184,871
<b>TOTAL REQUIREMENTS</b>		39	840,350	744,433	611,831

FICA - REVENUE  
 Fiscal Year July 1, 2021 - June 30, 2022

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

	RESOURCES: BEGINNING FUND BALANCE AND RECEIPTS	Actual FYE June 30, 2020	Re-Estimated FYE June 30, 2021	Budgeted FYE June 30, 2022
<b>BEGINNING FUND BALANCE:</b>				
Beginning Fund Balance			0	0
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>				
Delinquent Property Taxes				
Mobile Home Taxes				0
Utility Tax Replacement Excise Taxes				
Military/Service/Mobile Home Replacement				
Commercial Industrial Replacement				
Grain Handling				
A&L Land Credit				
Business Property Tax Credit				
Elderly Disabled Credit				
Family Farm Credit				
Homesend Credit				
Subtotal Other Receipts			0	0
<b>PROPERTY TAXES LEVIED</b>				
(Includes Credits Against Levied Taxes)				
<b>TOTAL RESOURCES</b>		0	0	0

FICA - EXPENDITURES  
 Fiscal Year July 1, 2021 - June 30, 2022

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

REQUIREMENTS: EXPENDITURES AND ENDING FUND BALANCE		Actual FYE June 30, 2020	Re-Estimated FYE June 30, 2021	Budgeted FYE June 30, 2022
EXPENDITURES:				
	1			
	2			
	3			
	4			
	5			
Subtotal Expenditures	6	0	0	0
TRANSFERS OUT (Itemize):				
Assessment Expense Fund	7	0	0	0
	8			
	9	0	0	0
Subtotal Transfers Out	9	0	0	0
ENDING FUND BALANCE:				
Fund Balance - Reserved	10			
Fund Balance - Unreserved/Designated	11			
Fund Balance - Unreserved/Undesignated	12	0	0	0
Total Ending Fund Balance	13	0	0	0
TOTAL REQUIREMENTS	14	0	0	0

IPERS - REVENUE  
 Fiscal Year July 1, 2021 - June 30, 2022

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

	RESOURCES:		Actual FYE June 30, 2020	Re-Estimated FYE June 30, 2021	Budgeted FYE June 30, 2022
<b>BEGINNING FUND BALANCE:</b>	<b>BEGINNING FUND BALANCE AND RECEIPTS</b>				
Beginning Fund Balance		1	376	376	376
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>		2			
Delinquent Property Taxes		3			
Mobile Home Taxes		4			0
Utility Tax Replacement Excise Taxes		5			
Military Service/Mobile Home Replacement		6			
Commercial Industrial Replacement		7			
Grain Handling		8			
Ag Land Credit		9			
Business Property Tax Credit		10			
Elderly Disabled Credit		11			
Family Farm Credit		12			
Homestead Credit		13	0	0	0
<b>Subtotal Other Receipts</b>			0	0	0
<b>PROPERTY TAXES LEVIED</b>					
(Includes Credits Against Levied Taxes)		14	376	376	0
<b>TOTAL RESOURCES</b>		15	376	376	376

**IPERS - EXPENDITURES**

Fiscal Year July 1, 2021 - June 30, 2022

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

		Actual FYE June 30, 2020	Re-Estimated FYE June 30, 2021	Budgeted FYE June 30, 2022
<b>REQUIREMENTS:</b>				
<b>EXPENDITURES AND ENDING FUND BALANCE</b>				
<b>EXPENDITURES:</b>				
	1			
	2			
	3			
	4			
	5			
	6	0	0	0
Subtotal Expenditures		0	0	0
<b>TRANSFERS OUT (Items):</b>				
	7	0	0	376
Assessment Expense Fund	8			
	9	0	0	376
Subtotal Transfers Out		0	0	376
<b>ENDING FUND BALANCE:</b>				
	10			
Fund Balance - Reserved	11	376	376	0
Fund Balance - Unreserved/Designated	12	376	376	0
<b>Total Ending Fund Balance</b>	13	376	376	0
<b>TOTAL REQUIREMENTS</b>	14	376	376	376



Emergency Levy - REVENUE  
 Fiscal Year July 1, 2021 - June 30, 2022

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

RESOURCES:		Actual FYE June 30, 2020	Re-Estimated FYE June 30, 2021	Budgeted FYE June 30, 2022
<b>BEGINNING FUND BALANCE:</b>				
Beginning Fund Balance				0
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>				
Delinquent Property Taxes	1			0
Mobile Home Taxes	2			
Utility Tax Replacement Excise Taxes	3			
Military Service/Mobile Home Replacement	4			0
Commercial Industrial Replacement	5			
Other (Itemize):	6			
	7			
	8			
Subtotal Other Receipts	9			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, 2021 - June 30, 2022

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

	REQUIREMENTS: EXPENDITURES AND ENDING FUND BALANCE	Actual FYE June 30, 2020	Re-Estimated FYE June 30, 2021	Budgeted FYE June 30, 2022
EXPENDITURES:				
Subtotal Expenditures	1			
TRANSFERS OUT (Itemize):	2	0	0	0
Assessment Expense Fund	3			
	4			
	5			
Subtotal Transfers Out	6	0	0	0
ENDING FUND BALANCE:				
Fund Balance - Reserved	7			
Fund Balance - Unreserved/Designated	8			
Fund Balance - Unreserved/Undesignated	9	0	0	0
Total Ending Fund Balance	10	0	0	0
TOTAL REQUIREMENTS	11	0	0	0

Unemployment - REVENUE  
 Fiscal Year July 1, 2021 - June 30, 2022

5. UNEMPLOYMENT COMPENSATION FUND

	RESOURCES:		Actual FYE June 30, 2020	Re-Estimated FYE June 30, 2021	Budgeted FYE June 30, 2022
<b>BEGINNING FUND BALANCE:</b>	<b>BEGINNING FUND BALANCE AND RECEIPTS</b>				
Beginning Fund Balance		1		0	0
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>		2			
Delinquent Property Taxes		3			
Mobile Home Taxes		4			0
Utility Tax Replacement Excess Taxes		5			
Military Service/Mobile Home Replacement		6			
Commercial Industrial Replacement		7			
Other (Itemize):		8			
		9			
		10		0	0
<b>Subtotal Other Receipts</b>					
<b>PROPERTY TAXES LEVIED</b>					
(Includes Credits Against Levied Taxes)		11			0
<b>TOTAL RESOURCES</b>		12	0	0	0

Unemployment - EXPENDITURES

Fiscal Year July 1, 2021 - June 30, 2022

5. UNEMPLOYMENT COMPENSATION FUND

REQUIREMENTS: EXPENDITURES AND ENDING FUND BALANCE	Actual FYE June 30, 2020	Re-Estimated FYE June 30, 2021	Budgeted FYE June 30, 2022
EXPENDITURES:			
1			
2			
3	0	0	0
4			
5			
6			
7	0	0	0
8			
9			
10	0	0	0
11	0	0	0
12	0	0	0
<b>TOTAL REQUIREMENTS</b>			

**Total Liability - REVENUE**  
 Fiscal Year July 1, 2021 - June 30, 2022

**6. TORT LIABILITY FUND**

		RESOURCES:				
		BEGINNING FUND BALANCE AND RECEIPTS				
				Actual FYE	Re-Estimated FYE	Budgeted FYE
				June 30, 2020	June 30, 2021	June 30, 2022
<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		0		0
<b>Subtotal Other Receipts</b>						
<b>PROPERTY TAXES LEVIED</b>						
(Includes Credits Against Levied Taxes)				10		
<b>TOTAL RESOURCES</b>					0	0
		11				0

**Total Liability - EXPENDITURES**

Fiscal Year July 1, 2021 - June 30, 2022

**6. TORT LIABILITY FUND**

EXPENDITURES:	REQUIREMENTS: EXPENDITURES AND ENDING FUND BALANCE	Actual FYE June 30, 2020	Re-Estimated FYE June 30, 2021	Budgeted FYE June 30, 2022
		1		
		2		
<b>Subtotal Expenditures</b>		3	0	0
TRANSFERS OUT (Itemize):				
Assessment Expense Fund		4		
		5		
<b>Subtotal Transfers Out</b>		6	0	0
<b>ENDING FUND BALANCE:</b>				
Fund Balance - Reserved		7		
Fund Balance - Unreserved/Designated		8	0	0
Fund Balance - Unreserved/Indesignated		9	0	0
<b>Total Ending Fund Balance</b>		10	0	0
<b>TOTAL REQUIREMENTS</b>		11	0	0

Prepared by: TIMES - REGISTER Brenda Miehe  
 110 Mulberry St. • P.O. Box 130 • Elkader, IA 52043-0130 • 563-245-1311

**AFFIDAVIT OF PUBLICATION**

FED. I. D. 42-1315536

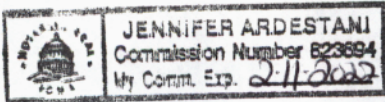
STATE OF IOWA, CLAYTON COUNTY: -SS.

I, Audrey Posten, do solemnly swear that I am publisher of TIMES - REGISTER, a weekly newspaper published at Elkader, in said County, and I hereby certify that the notice, of which the annexed is a copy, was published for

1 consecutive week(s) in said paper the last of which was on the 17<sup>th</sup> day of February, 2021.

Audrey J Posten  
 Audrey Posten

Sworn and subscribed in my presence this 17 day of February, 2021.



Jennifer Ardestani  
 Jennifer Ardestani Notary Public

Public Notice

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET  
 Fiscal Year July 1, 2021 - June 30, 2022  
 Assessing Jurisdiction: CLAYTON COUNTY ASSESSOR

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 ELKADER, IA 52043

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, Assessor Contact Telephone Number: (563) 245-2533

	FYE June 30, 2020 Actual	FYE June 30, 2021 Re-estimated	FYE June 30, 2022 Proposed	Transfers Out	Estimated Ending Fund Balance FY 2022	Estimated Beginning Fund Balance FY 2022	Estimated Other Receipts	Transfers In	Estimated Amount To be Raised By Taxation
1. Assessment Expense	552,067	579,128	426,960		184,871	165,305	11,815	376	434,335
2. FICA				0	0	0	0		0
3. IPERS				376	0	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	552,067	579,128	426,960	376	184,871	165,681	11,815	376	434,335

Proposed taxation rate per \$1,000 valuation: \$ 0.39290