Form 673

Iowa Department of Management

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET	ASSESSING JURISDICTION:
Fiscal Year July 1, 2018 - June 30, 2019	**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:	**Meeting Time:**	**Meeting Location:**
2/21/2018	5:30 PM	600 GUNDER ROAD, ELKADER 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:	PROPOSED BUDGET SUMMARY	Clerk's Name:
563-245-2533		ANDY LOAN

FUND (Use Whole Dollars)	A Expenditures FYE 6-30-2017 Actual	B FYE 6-30-2018 Re-estimated	C FYE 6-30-2019 Proposed	D Transfers Out	E Estimated Ending Fund Balance FY 2019	F Estimated Beginning Fund Balance FY 2019	G Estimated Other Receipts	H Transfers In	I Estimated Amount To Be Raised By Taxation
1. Assessment Expense	403,168	442,778	430,122		260,266	235,188	11,694	0	443,506
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	403,168	442,778	430,122	0	260,642	235,564	11,694	0	443,506

Proposed taxation rate per $1,000 valuation: $ 0.43291

FILED
CLAYTON COUNTY, IOWA
2018 MAR 8 AM 8 25
JENNIFER GARMS
AUDITOR

ADOPTED BUDGET AND CERTIFICATE OF TAXES	ASSESSING JURISDICTION:
Fiscal Year July 1, 2018 - June 30, 2019	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:	Date Budget Adopted:	Clerk's Name:	Clerk's Address:
CLAYTON	2/21/2018	ANDY LOAN	111 HIGH ST ELKADER IA

ADOPTED BUDGET SUMMARY

FUND (Use Whole Dollars)	A Expenditures FYE 6-30-2017 Actual	B Expenditures FYE 6-30-2018 Re-estimated	C Expenditures FYE 6-30-2019 Proposed	D Transfers Out	E Estimated Ending Fund Balance FY 2019	F Estimated Beginning Fund Balance FY 2019	G Estimated Other Receipts	H Transfers In	I Amount To Be Raised By Taxation
1. Assessment Expense	403,168	442,778	430,122		260,266	235,188	11,694	0	443,506
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	403,168	442,778	430,122	0	260,642	235,564	11,694	0	443,506

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:

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	450,000	1,039,479,987	0.43291	1,024,476,321	443,506	6,494
2. FICA		1,039,479,987	0	1,024,476,321	0	0
3. IPERS		1,039,479,987	0	1,024,476,321	0	0
4. Emergency		1,039,479,987	0	1,024,476,321	0	0
5. Unemployment Comp.		1,039,479,987	0	1,024,476,321	0	0
6. Tort Liability		1,039,479,987	0	1,024,476,321	0	0
7. TOTAL	450,000		0.43291		443,506	6,494

Clerk's Certification

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 Loan

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.

Jennifer Garms

County Auditor's Signature of Certification

FILED
CLAYTON COUNTY, IOWA
2018 MAR 8 AM 8 05
JENNIFER GARMS
AUDITOR

ASSESSING JURISDICTION: Clayton County Assessor

RESOURCES: BEGINNING FUND BALANCE and RECEIPTS	Line	(A) Actual FYE June 30, 2017	(B) Estimated FYE June 30, 2018	(C) Budgeted FYE June 30, 2019
1. ASSESSMENT EXPENSE FUND				
BEGINNING FUND BALANCE:				
Beginning Fund Balance (Column F)	1	182,920	227,756	235,188
OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):				
Delinquent Property Taxes	2	4	110	100
Mobile Home Taxes	3	595	650	650
Utility Tax Replacement Excise Taxes	4	17,364	6,860	6,494
Military Service/Mobile Home Replacement	5	229	250	250
Commercial Industrial Replacement	6	5,348	4,000	4,000
Grain Handling	7	77	100	100
	8			
Ag Land Credit	9	6,780		
Business Property Tax Credit	10	9,230		
Elderly Disabled Credit	11	737		
Family Farm Credit	12	2,781		
Homestead Credit	13	11,272		
	14			
	15			
Miscellaneous	16			
	17			
Other (Itemize):	18			
PHOTOCOPIES	19	20	100	100
	20			
	21			
	22			
	23			
	24			
	25			
	26			
	27			
Subtotal Other Receipts (Column G)	28	54,437	12,070	11,694
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 in Columns B and C, NOT A)	33	393,567	438,140	443,506
TOTAL RESOURCES	34	630,924	677,966	690,388

REQUIREMENTS: EXPENDITURES AND ENDING FUND BALANCE	Line	(A) Actual FYE June 30, 2017	(B) Estimated FYE June 30, 2018	(C) Budgeted FYE June 30, 2019
EXPENDITURES:				
Salaries: Assessor	35	62,010	62,620	65,000
Deputies	36	43,953	45,712	47,450
Field Assessors	37			
Board of Review	38	750	3,000	3,000
Other Personnel	39	95,791	98,460	102,600
FICA -- Employer Share	40	14,266	15,820	16,451
IPERS -- Employer Share	41	18,017	18,466	20,301
Health Insurance -- Employer Share	42	46,839	51,200	56,320
Unemployment/Worker Comp Insurance	43			
Employee Benefits (sick Leave, Dental, Life, Longevity, Annuity)	44			
Continuing Education	45	515	4,000	4,000
Mileage and Travel	46	693	1,500	1,500
Office Supplies	47	1,316	3,000	3,000
Postage	48	2,132	6,000	6,000
Telephone/Cell Phone	49	1,355	2,500	2,000
Official Publication and Legal Notice	50	298	500	500
Dues and Memberships	51	975	1,000	1,000
Printing	52	0	1,000	1,000
Insurance	53			
Office/Computer Equipment Purcahse/Lease	54			
Equipment Maintenance	55			
Software Maintenance	56	15,599	16,000	16,000
Programming/Data Processing	57	10,200	10,200	10,200
Conference Board	58	188	300	300
Examining Board	59			
Board of Review	60			
Professional/Appraisal Services	61	6,515	12,000	12,000
GIS/Mapping Project (Aerial Photography)	62	36,210	70,000	42,000
Appeals and Court	63	0	5,000	5,000
Vehicle Maintenance/Repairs	64	14,446	14,500	14,500
Miscellaneous	65	31,100		
	66			
	67			
Subtotal Expenditures (Column C) *	68	403,168	442,778	430,122
ENDING FUND BALANCE:				
Fund Balance - Reserved	69			
Fund Balance - Unreserved/Designated	70		75,000	150,000
Fund Balance - Unreserved/Undesignated	71	227,756	160,188	110,266
Total Ending Fund Balance (Column E)	72	227,756	235,188	260,266
TOTAL REQUIREMENTS	73	630,924	677,966	690,388

* Columns A and B for prior years

SUPPLEMENTAL DETAIL

ASSESSING JURISDICTION: Clayton County Assessor

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

RESOURCES: BEGINNING FUND BALANCE and RECEIPTS	Line	(A) Actual FYE June 30, 2017	(B) Estimated FYE June 30, 2018	(C) Budgeted FYE June 30, 2019
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			
Grain Handling	7			
Ag Land Credit	8			
Business Property Tax Credit	9			
Elderly Disabled Credit	10			
Family Farm Credit	11			
Homestead Credit	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

REQUIREMENTS: EXPENDITURES, TRANSFERS OUT, & ENDING FUND BALANCE	Line	(A) Actual FYE June 30, 2017	(B) Estimated FYE June 30, 2018	(C) Budgeted FYE June 30, 2019
EXPENDITURES:				
	16			
	17			
	18			
	19			
	20			
Subtotal Expenditures (Column C) *	21	0	0	0
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)

RESOURCES: BEGINNING FUND BALANCE and RECEIPTS	Line	(A) Actual FYE June 30, 2017	(B) Estimated FYE June 30, 2018	(C) Budgeted FYE June 30, 2019
BEGINNING FUND BALANCE:				
Beginning Fund Balance (Column F)	1	376	376	376
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			
Grain Handling	7			
Ag Land Credit	8			
Business Property Tax Credit	9			
Elderly Disabled Credit	10			
Family Farm Credit	11			
Homestead Credit	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	376	376	376

REQUIREMENTS: EXPENDITURES, TRANSFERS OUT, & ENDING FUND BALANCE	Line	(A) Actual FYE June 30, 2017	(B) Estimated FYE June 30, 2018	(C) Budgeted FYE June 30, 2019
EXPENDITURES:				
	16			
	17			
	18			
	19			
	20			
Subtotal Expenditures (Column C) *	21	0	0	0
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	376	376	376
Total Ending Fund Balance (Column E)	28	376	376	376
TOTAL REQUIREMENTS	29	376	376	376

* Columns A and B for prior years

Form 673-A (Attachment 3) SUPPLEMENTAL DETAIL Iowa Department of Management

ASSESSING JURISDICTION: Clayton County Assessor

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

RESOURCES: BEGINNING FUND BALANCE and RECEIPTS	Line	(A) Actual FYE June 30, 2017	(B) Estimated FYE June 30, 2018	(C) Budgeted FYE June 30, 2019
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			
Subtotal Other Receipts (Column G)	9	0	0	0
PROPERTY TAXES LEVIED (Column I) (Includes Credits Against Levied Taxes)	10			0
TOTAL RESOURCES	11	0	0	0

REQUIREMENTS: EXPENDITURES, TRANSFERS OUT, & ENDING FUND BALANCE	Line	(A) Actual FYE June 30, 2017	(B) Estimated FYE June 30, 2018	(C) Budgeted FYE June 30, 2019
EXPENDITURES:				
	12			
Subtotal Expenditures (Column C) *	13			
TRANSFERS OUT (Itemize):				
Assessment Expense Fund	14			
	15			
	16			
Subtotal Transfers Out (Column D) *	17	0	0	0
ENDING FUND BALANCE:				
Fund Balance - Reserved	18			
Fund Balance - Unreserved/Designated	19			
Fund Balance - Unreserved/Undesignated	20	0	0	0
Total Ending Fund Balance (Column E)	21	0	0	0
TOTAL REQUIREMENTS	22	0	0	0

5. UNEMPLOYMENT COMPENSATION FUND

RESOURCES: BEGINNING FUND BALANCE and RECEIPTS	Line	(A) Actual FYE June 30, 2017	(B) Estimated FYE June 30, 2018	(C) Budgeted FYE June 30, 2019
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			
Subtotal Other Receipts (Column G)	10	0	0	0
PROPERTY TAXES LEVIED (Column I) (Includes Credits Against Levied Taxes)	11			0
TOTAL RESOURCES	12	0	0	0

REQUIREMENTS: EXPENDITURES, TRANSFERS OUT, & ENDING FUND BALANCE	Line	(A) Actual FYE June 30, 2017	(B) Estimated FYE June 30, 2018	(C) Budgeted FYE June 30, 2019
EXPENDITURES:				
	13			
	14			
Subtotal Expenditures (Column C) *	15	0	0	0
TRANSFERS OUT (Itemize):				
Assessment Expense Fund	16			
	17			
	18			
Subtotal Transfers Out (Column D) *	19	0	0	0
ENDING FUND BALANCE:				
Fund Balance - Reserved	20			
Fund Balance - Unreserved/Designated	21			
Fund Balance - Unreserved/Undesignated	22	0	0	0
Total Ending Fund Balance (Column E)	23	0	0	0
TOTAL REQUIREMENTS	24	0	0	0

6. TORT LIABILITY FUND

RESOURCES: BEGINNING FUND BALANCE and RECEIPTS	Line	(A) Actual FYE June 30, 2017	(B) Estimated FYE June 30, 2018	(C) Budgeted FYE June 30, 2019
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			
	9			
Subtotal Other Receipts (Column G)	10	0	0	0
PROPERTY TAXES LEVIED (Column I) (Includes Credits Against Levied Taxes)	11			0
TOTAL RESOURCES	12	0	0	0

REQUIREMENTS: EXPENDITURES, TRANSFERS OUT, & ENDING FUND BALANCE	Line	(A) Actual FYE June 30, 2017	(B) Estimated FYE June 30, 2018	(C) Budgeted FYE June 30, 2019
EXPENDITURES:				
	13			
	14			
Subtotal Expenditures (Column C) *	15	0	0	0
TRANSFERS OUT (Itemize):				
Assessment Expense Fund	16			
	17			
Subtotal Transfers Out (Column D) *	18	0	0	0
ENDING FUND BALANCE:				
Fund Balance - Reserved	19			
Fund Balance - Unreserved/Designated	20			
Fund Balance - Unreserved/Undesignated	21	0	0	0
Total Ending Fund Balance (Column E)	22	0	0	0
TOTAL REQUIREMENTS	23	0	0	0

Prepared by:
Guttenberg Press, Sharon Wittman, 10 Schiller St., Guttenberg, IA 52052-0937 - Ph: 563-252-2421

AFFIDAVIT OF PUBLICATION

FED. I. D. 42-131-5536

STATE OF IOWA, CLAYTON COUNTY: -SS.

I, GARY HOWE, do solemnly swear that I am publisher of THE GUTTENBERG PRESS, a weekly newspaper published at Guttenberg, in said County, and I hereby certify that the notice, of which the annexed is a copy, was published for

One consecutive weeks in said paper the last of which was on the 7 day of Feb. ,20 18 .

Gary Howe

Gary Howe

Sworn and subscribed in my presence this

7 day of Feb. , 20 18 .

Shelia Tomkins

Notary Public

NOTARIAL SEAL IOWA
SHELIA TOMKINS
Commission Number 122182
MY COMM. EXP. 9.20.20

Printer's Fee: $________

Form 673

Iowa Department of Management

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET

Fiscal Year July 1, 2018 - June 30, 2019

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:	Meeting Time:	Meeting Location:
2/21/2018	5:30 PM	600 GUNDER ROAD, ELKADER 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:		Clerk's Name:
563-245-2533	**PROPOSED BUDGET SUMMARY**	ANDY LOAN

FUND (Use Whole Dollars)	A Expenditures FYE 6-30-2017 Actual	B Expenditures FYE 6-30-2018 Re-estimated	C Expenditures FYE 6-30-2019 Proposed	D Transfers Out	E Estimated Ending Fund Balance FY 2019	F Estimated Beginning Fund Balance FY 2019	G Estimated Other Receipts	H Transfers In	I Estimated Amount To Be Raised By Taxation
1. Assessment Expense	403,168	442,778	430,122		260,266	235,188	11,694	0	443,506
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	403,168	442,778	430,122	0	260,642	235,564	11,694	0	443,506

Proposed taxation rate per $1,000 valuation: $ 0.43291

Prepared by: The Clayton County Register
Dana Richard, 205 S. Main St., Elkader, IA 52043.
Ph: 563-245-1311 **FED I.D. 42-131-5536**

AFFIDAVIT OF PUBLICATION

STATE OF IOWA, CLAYTON COUNTY: -SS.

I, GARY HOWE, do solemnly swear that I am publisher of THE CLAYTON COUNTY 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

one consecutive weeks in said paper the last of which was on the 7 day of February ,2018.

Gary Howe

Gary Howe

Sworn and subscribed in my presence this

21 day of Feb. ,2018.

Shelia Tomkins

Notary Public

NOTARIAL SEAL IOWA

SHELIA TOMKINS
Commission Number 122182
MY COMM. EXP. 9-20-20

Printer's Fee: $__________

PUBLIC NOTICE

Form 673 — Iowa Department of Management

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET	ASSESSING JURISDICTION:
Fiscal Year July 1, 2018 - June 30, 2019	Clayton County Assessor

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Meeting Date:	Meeting Time:	Meeting Location:
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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	403,168	442,778	430,122	0	260,642	235,564	11,694	0	443,506

Proposed taxation rate per $1,000 valuation: $ 0.43291

6:1-1