

PUBLIC HEARING PROPOSED BUDGET CITY OF FARMERSBURG

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
City of: FARMERSBURG

The City Council will conduct a public hearing on the proposed Budget at: 208 South Main Street, Farmersburg, Iowa Meeting Date: 4/9/2023 Meeting Time: 06:00 PM

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 revenues and expenditures on file with the City Clerk and County Auditor.

City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-budget-appeals>.

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.				
The estimated Total tax levy rate per \$1000 valuation on regular property				14.74053
The estimated tax levy rate per \$1000 valuation on Agricultural land is				3.00221
At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.				
Phone Number (563) 536-2390		City Clerk/Finance Officer's NAME Heidi Landt		
		Budget FY 2024	Re-estimated FY 2023	Actual FY 2022
Revenues & Other Financing Sources				
Taxes Levied on Property	1	72,340	62,108	62,108
Less: Uncollected Property Taxes-Levy Year	2	7,877	6,135	7,426
Net Current Property Taxes	3	64,463	55,973	54,682
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	38,643	40,458	39,583
Licenses & Permits	7	77	76	78
Use of Money and Property	8	1,505	1,750	1,738
Intergovernmental	9	55,666	78,150	297,369
Charges for Fees & Service	10	157,400	157,100	150,066
Special Assessments	11	0	0	1,853
Miscellaneous	12	13,000	8,757	25,440
Other Financing Sources	13	0	0	272,188
Transfers In	14	2,740	1,600	21,523
Total Revenues and Other Sources	15	333,494	343,864	864,520
Expenditures & Other Financing Uses				
Public Safety	16	35,127	27,692	23,389
Public Works	17	88,694	59,238	85,247
Health and Social Services	18	350	350	275
Culture and Recreation	19	48,553	29,152	45,299
Community and Economic Development	20	20,993	4,584	2,244
General Government	21	34,859	31,970	27,223
Debt Service	22	7,140	7,280	6,400
Capital Projects	23	0	20,037	0
Total Government Activities Expenditures	24	235,716	180,303	190,077
Business Type / Enterprises	25	146,440	136,341	591,468
Total ALL Expenditures	26	382,156	316,644	781,545
Transfers Out	27	2,740	1,600	21,523
Total ALL Expenditures/Transfers Out	28	384,896	318,244	803,068
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-51,402	25,620	61,452
Beginning Fund Balance July 1	30	560,519	534,899	473,447
Ending Fund Balance June 30	31	509,117	560,519	534,899

Published March 29, 2023 in The Outlook, Monona

PUBLIC HEARING PROPOSED BUDGET MFL MARMAC COMMUNITY SCHOOL

NOTICE OF PUBLIC HEARING
Proposed MFL MAR MAC School Budget Summary
Fiscal Year 2023 - 2024

Location of Public Hearing: MFL MarMac High School Library 700 South Page Monona, Iowa 52159 Date of Hearing: 04/10/2023 Time of Hearing: 06:00 PM

The Board of Directors will conduct a public hearing on the proposed 23/24 school budget at the above noted location and time. At the 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 the revenues and expenditures on file with the district secretary. A copy of the details will be furnished upon request.

		Budget 2024	Re-est. 2023	Actual 2022	Avg % 22-24
Taxes Levied on Property	1	4,185,722	4,227,845	4,121,270	% 0.8
Utility Replacement Excise Tax	2	52,277	53,167	180,308	% -46.2
Income Surtaxes	3	402,549	439,346	402,113	% 0.1
Tuition/Transportation Received	4	460,000	460,000	490,176	
Earnings on Investments	5	68,000	57,500	18,750	
Nutrition Program Sales	6	82,000	79,000	65,177	
Student Activities and Sales	7	392,000	381,000	376,926	
Other Revenues from Local Sources	8	255,500	254,000	237,977	
Revenue from Intermediary Sources	9	0	0	0	
State Foundation Aid	10	6,391,343	5,950,601	5,686,701	
Instructional Support State Aid	11	26,499	0	0	
Other State Sources	12	1,150,300	1,355,500	1,232,046	
Commercial & Industrial State Replacement	13	0	0	292	
Title 1 Grants	14	123,000	129,255	111,586	
IDEA and Other Federal Sources	15	685,000	880,000	1,521,311	
Total Revenues	16	14,274,190	14,267,214	14,444,633	
General Long-Term Debt Proceeds	17	0	0	0	
Transfers In	18	1,071,500	218,423	218,827	
Proceeds of Fixed Asset Dispositions	19	0	0	21,899	
Special Items/Upward Adjustments	20	21,000	52,100	67,816	
Total Revenues & Other Sources	21	15,366,690	14,537,737	14,753,175	
Beginning Fund Balance	22	7,509,613	7,801,854	6,808,974	
Total Resources	23	22,876,303	22,339,591	21,562,149	
*Instruction	24	8,540,000	8,129,000	7,654,208	% 5.6
Student Support Services	25	215,000	162,500	120,433	
Instructional Staff Support Services	26	198,000	170,000	129,727	
General Administration	27	392,000	412,000	387,766	
School Administration	28	620,000	629,000	615,304	
Business & Central Administration	29	706,000	704,000	702,307	
Plant Operation and Maintenance	30	995,000	969,000	949,616	
Student Transportation	31	672,500	652,000	592,734	
*Total Support Services (lines 25-31)	31A	3,798,500	3,698,500	3,497,887	% 4.2
*Noninstructional Programs	32	525,000	497,850	455,161	% 7.4
Facilities Acquisition and Construction	33	679,000	1,647,055	1,335,961	
Debt Service (Principal, interest, fiscal charges)	34	1,071,500	218,423	184,908	
AEA Support - Direct to AEA	35	438,197	386,727	379,831	
*Total Other Expenditures (lines 33-35)	35A	2,188,697	2,252,205	1,900,700	% 7.3
Total Expenditures	36	15,052,197	14,577,555	13,507,956	
Transfers Out	37	1,071,500	218,423	218,827	
Other Uses	38	30,060	34,000	33,512	
Total Expenditures, Transfers Out & Other Uses	39	16,153,757	14,829,978	13,760,295	
Ending Fund Balance	40	6,722,546	7,509,613	7,801,854	
Total Requirements	41	22,876,303	22,339,591	21,562,149	
Proposed Property Tax Rate (per \$1,000 taxable valuation)		14.24374			

Published March 22 and March 29, 2023 in The Outlook, Monona

MINUTES/CLAIMS CITY OF MONONA

CITY OF MONONA REGULAR COUNCIL MEETING MONDAY, MARCH 20, 2023

The Monona, Iowa, City Council met in regular session Monday, March 20, 2023, at 6:00 p.m. in the Monona Community Center. Mayor Grant Langhus presided with John Elledge, Bridget Schlein, Andy Meyer, and Preston Landt present. Tim Wright was absent.

Guests Present: Jared Burkle (PeopleService), Colton Dinsdale (Ferguson Waterworks), John Jensen (The Outlook), Audrey Posten (North Iowa Times), Jo Amsden (Police Chief), Justin Birdnow, Ryan Johnson, and Ardie Kuhse (MCED), and Chloe Filyaw (Student).

- 1) Approve Consent Agenda Moved by Schlein, seconded by Elledge, to approve consent agenda as submitted. Carried Unanimously.
 - Agenda
 - Council Minutes ~ March 06, 2023
 - Council Minutes ~ March 07, 2023
 - Treasurer/Budgetary Reports ~ February 2023
 - Library Report ~ February 2023
 - Little Bulldog Child Care Report ~ February 2023
 - Utility Billing Reconciliation ~ February/March 2023
 - Approve Outdoor Sales for Center Street Bar & Grill for Hay Days
- 2) Hearing of Delegations None
- 3) Neptune 360 Software/Hardware Quote Colton Dinsdale, a representative of Ferguson Waterworks, talked to the council about the need to update the city's equipment used for water meter reading and software to upload to Gworks. Ferguson will no longer support the equipment and program the city is currently using to read water meters as of December 31, 2023. The cost of the hardware used to read the meters is \$6,000.00 for a R900 Belt Clip Transceiver V3 or \$9,500.00 for a MRX920 Mobile Data COL V3. The major difference is the time it takes for each unit to read all the meters in town. With the update, the city would also be required to purchase an annual service plan at the annual cost of \$1,875.00. The new system would be cloud based. The city's accounting program, Gworks, might have a fee to connect to the new cloud based software. After some more discussion, it was moved by Landt, seconded by Elledge to purchase the R900 Belt clip Transceiver V3 for \$6,000.00 with a tentative installation date of December 2023. Carried Unanimously.
- 4) PeopleService Report PeopleService operator, Jared Burkle, discussed written Operations and Maintenance (O&M) re-

ports for Water and Wastewater Departments for February 2023. Water O&M

- Renewed the 5-year water use permit with the Iowa DNR.
- Pioneer Critical Power changed the oil in the Well #3 generator. Wastewater O&M
- Electric Pump put jet mix pump #1 back into service. The jet mix pump agitates the digester until we can land apply the sludge.
- 3E came and temporarily fixed the SE generator. They will be coming back with a new ground wire terminal for the fuel injection pump.
- Put both clarifiers back online due to high flows from rainfall and snow melt.
- Pioneer Critical Power came and changed oil in the lift station and wastewater plant.
- 5) Scada System and Water Tower The Scada system, which monitors issues with the Wastewater Treatment plant, is currently not working. Councilman Landt has ordered a \$65.00 part hoping it will solve the problem. If it ends up being the software and not the computer, it could possibly run around \$25,000.00 to fix. Currently the water tower is shut down due to one or two check valves failing, and the city is running on Well #2. Cahoy is in town for scheduled maintenance and will investigate the problem while they are here.
- 6) Police Report Chief Amsden discussed February 2023 monthly police activity summary. The department responded to 252 calls for service which included four dog cases. The council asked if she was seeing a larger amount of traffic in town since the closure of Hwy 18/52. She stated there has been a large increase in traffic going through town due to the bridge by Froelich being closed.
- 7) One-Way - Page Street / Kregel Street by School Chief Amsden supplied the council with pictures showing the signs marking the one-way streets by school. She says that there are some locals but more out-of-town people going the wrong way on the one-way streets. After some discussion it was moved by Meyer, seconded by Landt to attach a sign to the back of the school's movable stop sign (with the school's permission) that might say: Do Not Enter One-Way Street. Carried Unanimously.
- 8) Request for Chickens The city received a request for twelve chickens to be kept at 500 S. Page Street. The resident later stated they would be happy with six. It was moved by Landt, seconded by Schlein to approve the request for no more than six chickens and no roosters at 500 S. Page Street. Carried Unanimously.
- 9) MCED - Housing Needs Justin Birdnow, President of the

Monona Chamber and Economic Development Board, talked about the need for more new housing. He stated that currently there are only two lots available to build a new house. Administrator Collins explained the city is not in the business of building houses, but we do have the ability to offer programs to a developer wanting to develop an area. The city also works with UERPC to upgrade existing older homes. The council stated that we are open to visiting with anyone that has an idea about upgrading older or building new homes in Monona.

10) Two Quotes for City Shop Furnace One of the furnaces at the City Shop quit working. It is needed to warm up the shop when cold sand is brought in or when the outside temperature gets low and stays below a certain temperature. The two quotes were within \$83.00 but one had 110,000 BTU's and 80% efficiency and the other had 80,000 BTU's and 96% efficiency. After some discussion on how this furnace is used it was moved by Elledge, seconded by Meyer approving the quote from Kurt's P & H for \$2,382.00. Carried Unanimously

11) Quote to Replace Broom Attachment Public Works Director, Adam Jones, informed Administrator Collins the broom attachment to the lawn mower blew apart. The broom is used to clean snow from mainly sidewalks in the winter and remove rocks and leaves from lawns in the spring/fall. The original broom was purchased in May 2016. The city received a \$6,000.00 quote from Bodensteiner Imp. for a 2022 broom assembled and mounted. If the city assembled and mounted the cost would be \$5,600.00 while ordering a 2023 broom would cost \$6,850.00. It was moved by Elledge, seconded by Schlein to approve the purchase of the 2022 broom, not assembled, for \$5,600.00. Carried Unanimously.

12) City Wide Appliance Drop Off/Extra Garbage Drop Off For the past several years the city has held an appliance and electronic drop-off at the gravel Community Center parking lot on Egbert Street from 3 p.m. to 6 p.m. in May. It was brought up in the past about checking into the cost of combining this with a garbage amnesty day. The city called Town and Country and they said they would deliver an empty 40-yard dumpster and pick it up for \$600.00. If the council approves adding the garbage amnesty component, we would also like to change the hours to 2 p.m. to 6 p.m. After some discussion it was moved by Meyer, seconded by Elledge, approving Wednesday, May 10, 2023 from 2 p.m. to 6 p.m. as the date and

time for only Monona residents to drop off appliances, electronics (TV's and Monitors at a cost of \$25.00), and certain extra garbage. Carried Unanimously.

13) City Phone System City Administrator Collins informed the council of issues with the phones at City Hall cutting in and out. Northeast Iowa Telephone is looking into the problem and Collins will get back to the council and what they find.

Mayor/Council/Administration Notes:

- None

Hearing no further comments, Mayor Langhus declared meeting adjourned at 7:06 p.m.

Next regular council meeting was scheduled for Monday, April 3, 2023, at 6:00 p.m. in the Monona Community Center

Barbara Collins, City Admin/Clerk

Monthly Revenues for February:

NAME.....	MTD BALANCE
GENERAL TOTAL.....	24,609.92
LIBRARY TOTAL.....	63.38
ROAD USE TAX TOTAL	16,885.37
TRUST & AGENCY TOTAL	810.97
T.I.F. TOTAL.....	279.20
MONONA PUBLIC GARD & TRL TOTAL.....	90.00
DEBT SOURCE CASH TOTAL.....	371.13
PHASE IV BTRAIL HARSDURFA IMPROVEMENT TOTAL.....	1,209.86
WATER TOTAL.....	27,481.66
SEWER TOTAL.....	55,880.80
AIRPORT TOTAL.....	300.00
GARBAGE TOTAL.....	18,248.03
LITTLE BULLDOG - SINKING TOTAL.....	1,058.00
LITTLE BULLDOG - RESERVE TOTAL.....	106.00
MONTHLY REVENUES.....	\$147,894.32

Monthly Expenditures for February:

NAME.....	MTD BALANCE
GENERAL TOTAL.....	43,995.78
LIBRARY TOTAL.....	5,911.20
COM CENTER CAP IMPROVEMENT TOTAL.....	4,999.90
ROAD USE TAX TOTAL.....	10,706.59
TRUST & AGENCY TOTAL.....	8,869.40
MONONA PUBLIC GARD & TRL TOTAL.....	540.00
CAP PROJ - GORDON EST PRO TOTAL.....	-6,195.08
PHASE IV BTRAIL HARSDURFA TOTAL.....	5,526.26
WATER TOTAL.....	12,946.21
SEWER TOTAL.....	23,971.37
AIRPORT TOTAL.....	47.00
GARBAGE TOTAL.....	18,065.47
LITTLE BULLDOG - SINKING TOTAL.....	1,058.00
HEALTH TOTAL.....	6,668.75
MONTHLY EXPENDITURES.....	\$137,110.85

your views on these matters in person, in writing or by representative. For information regarding this amendment please contact Patti Ruff, Clayton County Zoning Administrator, 600 Gunder Rd Suite 12, Elkader, Iowa 52043. Phone 563-245-2451. Email pruff@claytoncountiia.gov

Published March 29, 2023 in The Outlook, Monona

PUBLIC HEARING CLAYTON COUNTY BOARD OF SUPERVISORS

CLAYTON COUNTY BOARD OF SUPERVISORS NOTICE OF PUBLIC HEARING

The Board of Supervisors are considering an amendment to the Clayton County Individual Sewage Disposal System Ordinance and will hold a public hearing and first reading on Tuesday, April 4, 2023 at 10:30am in the Supervisors Office of the Clayton County Office Building, 600 Gunder Road, Elkader, IA at which time you may submit

ORDINANCE #2-2023 CLAYTON COUNTY BOARD OF SUPERVISORS

CLAYTON COUNTY ORDINANCE #2-2023 TITLE: AN ORDINANCE PERMITTING THE LIMITED OPERATION OF ALL-TERRAIN VEHICLES AND OFF-ROAD UTILITY VEHICLES ON SECONDARY ROADWAYS IN CLAYTON COUNTY

Section 1. Purpose. The purpose of this ordinance is to designate that portion of the county secondary roadways designated by the Clayton County Board of Supervisors upon which an all-terrain vehicle and off-road utility vehicle may be operated.

Section 2. Definitions.

a. "All-terrain vehicle (ATV)" means a motorized vehicle with not less than three and not more than six low-pressure tires that is limited in engine displacement to less than 1,000 cubic centimeters and in total dry weight to less than 1,200 pounds and that has a seat or saddle designed to be straddled by the operator and handlebars for steering control.

b. "Off-road Utility Vehicle (ORV)" means a motorized vehicle with not less than four and not more than eight low-pressure tires or rubberized tracks that is limited in engine displacement to less than 1,500 cubic centimeters and in total dry weight to not more than 2,000 pounds and that has a seat that is bucket or bench design, not intended to be straddled by the operator, and a steering wheel or control levers for control.

c. "Primary roadways" means those roads and streets both inside and outside the boundaries of municipalities which are under the jurisdiction of the Iowa Department of Transportation.

d. "Roadway" means that portion of a county road improved, designed, or ordinarily used for vehicular travel.

e. "Secondary roadways" means those roads under the jurisdiction of Clayton County. "Secondary roadways" does not include primary roadways traveling through Clayton County, including but not limited to Highway 13, Highway 18, Highway 52, Highway 56, and Highway 128.

Section 3. Operation on Roadways.

a. A registered all-terrain vehicle or off-road utility vehicle may be operated on all secondary roadways with the exception of Clayton Road from the Garnavillo city limits to 232nd Street, subject to the restrictions contained in this ordinance.

b. Notwithstanding paragraph "a", Clayton County, through the Secondary Roads department or Sheriff's Department, may prohibit the operation of an all-terrain vehicle or off-road utility vehicle:

1. when the secondary road or segment thereof is closed to motor vehicle traffic pursuant to Iowa Code §306.41;
2. when the secondary road or segment thereof is designated as a detour route pursuant to Iowa Code §306.41;
3. on an Area Service "C" road when the access to such road is restricted by means of a gate or other barrier pursuant to Clayton County Ordinance #1-2018;
4. for any other secondary road or segment thereof, for no more than seven consecutive days and no more than thirty days in a calendar year when the prohibited days are established by ordinance.

Section 4. Restrictions.

a. A person shall not operate an all-terrain vehicle or off-road utility vehicle:

1. At an unreasonable rate of speed under all existing circumstances and in no event at a rate of speed greater than thirty-five miles per hour.
2. In a careless, reckless, or negligent manner so as to endanger the person or property of another or to cause injury or damage thereto.
3. While under the influence of alcohol or any controlled substance.
4. Without a lighted headlight at all times while the vehicle is operating on either a primary roadway or secondary roadway.
5. Without the equipped parts, lamps and other equipment in proper condition and adjustment as required for motor vehicles as required under Iowa Code Chapter 321, including but not limited to the parts, lamps, and equipment required under Iowa Code

§§ 321.386, 321.387, 321.404, 321.432, and 321.437.

6. Upon any railroad right-of-way, except that the all-terrain vehicle or off-road utility vehicle may be driven directly across a railroad right-of-way at an established crossing after yielding to all oncoming traffic and notwithstanding any other provisions of law. This paragraph does not apply to a law enforcement officer or railroad employee with authority to enter upon the railroad right-of-way in the lawful performance of the employee's duties.

7. On any public land or roadway under the jurisdiction or control of the Clayton County Conservation Board, Iowa Department of Natural Resources, and/or the United States Fish and Wildlife Service.

b. Any person operating an all-terrain vehicle or off-road utility vehicle with a firearm in the operator's possession shall abide by any applicable state laws during the time this ordinance is in effect.

c. A person shall not operate an all-terrain vehicle or off-road utility vehicle with more persons on the vehicle than it was designed to carry, as provided by the manufacturer's specifications. This paragraph does not apply to a person who operates an all-terrain vehicle or off-road utility vehicle as part of a farm operation as defined in Iowa Code §352.2.

d. A person shall not operate an all-terrain vehicle or off-road utility vehicle unless the person has a valid Iowa Driver's License, is 18 years of age or older at the time of operating, the said vehicle is duly registered as provided for in Iowa Code §321.17, and the person has proof of insurance for said vehicle as provided for in Iowa Code §321.20B.

e. Operators between the ages of 12 and 18 shall have a valid IDNR Certification for an Off-Road Utility Vehicle education course and have the certificate in the person's possession while operating.

f. Riding groups of more than 24 all-terrain vehicles or off-road utility vehicles shall not be allowed without a permit issued by the Board of Supervisors.

g. A person shall not operate an all-terrain vehicle or off-road utility vehicle in any areas of the roadway ditch.

Section 5. Civil Liability. The owner and operator of an all-terrain vehicle or off-road utility vehicle shall be jointly and severally liable for any injury or damage caused by the negligent operation of the vehicle. However, the owner of an all-terrain vehicle or off-road utility vehicle shall not be liable for any such injury or damage if the owner was not the operator of the vehicle at the time the injury or damage occurred and if the operator did not have the owner's consent to operate the vehicle at the time the injury or damage occurred.

Section 6. Exemptions. Registration shall not be required for all-terrain vehicles or off-road utility vehicles used exclusively as farm implements.

Section 7. Penalties. Any violation of this ordinance constitutes a simple misdemeanor punishable by a fine of not less than \$105.00 and no more than \$855.00 and/or up to thirty days in jail.

Section 8. Jurisdiction. The provisions of this ordinance shall apply throughout Clayton County, Iowa, including municipalities that have not enacted a municipal ordinance dealing with similar subject matter.

Section 9. Severability. If any section, provision, or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of either the ordinance as a whole or any section, provision, or part thereof not adjudged invalid or unconstitutional.

Section 10. When Effective. This ordinance shall be effective after final passage, approval, and publication as provided by law.

Adopted and passed by the Clayton County Board of Supervisors on this 21st day of March, 2023.

/s/ Ray Peterson, Chairperson, Clayton County Board of Supervisors

Attest: Jennifer Garms, Clayton County Auditor

Published March 29, 2023 in The Outlook, Monona

PUBLIC HEARING PROPOSED BUDGET CLAYTON COUNTY BOARD OF SUPERVISORS

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET Fiscal Year July 1, 2023 - June 30, 2024

County Name: CLAYTON COUNTY County Number: 22

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date: 4/11/2023 Meeting Time: 10:30 AM Meeting Location: 600 Gunder Rd NE, Elkader

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 revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.

County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/local-budget-appeals

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Telephone Number (563) 245-1106

	Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG	
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	10,072,140	9,268,257	8,208,262 10.77	
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	0	0	
Net Current Property Taxes	4	10,072,140	9,268,257	8,208,262	
Delinquent Property Tax Revenue	5	170	400	1,139	
Penalties, Interest & Costs on Taxes	6	20,900	20,900	44,368	
Other County Taxes/TIF Tax Revenues	7	1,440,575	1,182,149	1,982,377 -14.75	
Intergovernmental	8	7,372,746	6,905,142	8,238,250	
Licenses & Permits	9	45,605	39,600	48,194	
Charges for Service	10	469,340	475,255	562,805	
Use of Money & Property	11	173,260	144,560	163,058	
Miscellaneous	12	370,900	720,194	524,213	
Subtotal Revenues	13	19,965,636	18,756,457	19,772,666	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	8,244,587	29,265	
Operating Transfers In	15	2,000,000	2,000,000	2,000,000	
Proceeds of Fixed Asset Sales	16	10,000	10,000	143,296	
Total Revenues & Other Sources	17	21,975,636	29,011,044	21,945,227	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	4,077,516	3,856,325	3,468,327 8.43	
Physical Health and Social Services	19	692,933	650,686	580,205 9.28	
Mental Health, ID & DD	20	0	0	415,341	
County Environment and Education	21	1,515,030	1,444,039	1,332,796 6.62	
Roads & Transportation	22	8,726,157	8,794,464	7,205,920 10.04	
Government Services to Residents	23	816,996	786,553	726,775 6.03	
Administration	24	3,287,382	3,800,896	2,064,827 26.18	
Nonprogram Current	25	1,000	1,000	0	
Debt Service	26	832,450	96,700	92,248 200.40	
Capital Projects	27	10,903,868	2,808,000	305,825 497.11	
Subtotal Expenditures	28	30,853,332	22,238,663	16,192,264	
Other Financing Uses:					
Operating Transfers Out	29	2,000,000	2,000,000	2,000,000	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	32,853,332	24,238,663	18,192,264	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-10,877,696	4,772,381	3,752,963	
Beginning Fund Balance - July 1,	33	23,347,652	18,575,271	14,822,308	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	8,020,338	6,399,951	13,890,620	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	4,449,618	16,947,701	4,684,651	
Total Ending Fund Balance - June 30,	40	12,469,956	23,347,652	18,575,271	
Proposed property taxation by type:					
Countywide Levies*:	7,547,442	Proposed tax rates per \$1,000 taxable valuation:			
Rural Only Levies*:	2,524,698	Urban Areas: 6.58423			
Special District Levies*:	0	Rural Areas: 9.70290			
TIF Tax Revenues:	1,850	Any special district tax rates not included.			
Utility Replacement Excise Tax:	132,065				

Explanation of any significant items in the budget or additional virtual meeting information: Significant increases included general obligation bonds/debt service for 911 communications and sewer, insurance, operating costs, and public safety. Budget discussions are still occurring and the levy rate may decrease as a result.

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	4.08142
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	672,827

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate: Slow growth of the tax base compared to expenses to provide services.

MINUTES 03.07.2023 CLAYTON COUNTY BOARD OF SUPERVISORS

MARCH 7, 2023

Meeting of the Clayton County Board of Supervisors at 600 Gunder Road NE, Elkader, Iowa. Present: Steve Doepcke, Ray Peterson, and Doug Reimer... Resolution #16-2023 FY2023 Departmental Appropriation Changes. Roll Call Vote: Doepcke-aye, Peterson-aye, Reimer-aye. Motion carried.

RESOLUTION #16-2023 FY2023 DEPARTMENTAL APPROPRIATION CHANGES

WHEREAS, the Board of Supervisors shall appropriate the amounts deemed necessary for each of the county offices and departments during the ensuing fiscal year as provided by Section 331.434(6) of the Code of Iowa; and WHEREAS, increases or decreases in appropriations between departments, and within the same Fund and Service Area, do not require an amendment, but may be provided by Resolution of the Board of Supervisors...

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Supervisors of Clayton County, Iowa, that the following amounts are hereby appropriated to the various departments for the fiscal year ending June 30, 2023: Department Fund - Function Change Care Facility General Basic - 9 + \$5,000 Office Building General Basic - 9 - \$5,000

Reimer moved, Doepcke seconded to approve the claims as presented totaling \$88,419.17. Ayes: Doepcke, Peterson, Reimer. Motion carried. There was discussion on the county sick leave policy as it relates to ending employment with the county immediately following use of sick leave.

Reimer moved, Doepcke seconded to approve the wage certification for Karl Whittle, County Attorney Secretary, at \$21.50 per hour, with position working 37.5 hours per week. Ayes: Doepcke, Peterson, Reimer. Motion carried. The Board worked on the FY2024 County Budget.

Reimer moved, Doepcke seconded to approve resolution #17-2023 "Resolution approving a Bond Purchase Agreement, authorizing and approving a certain Loan Agreement, providing for the issuance of \$7,960,000 General Obligation County Purpose Bonds, Series 2023, and providing for the levy of taxes to pay the same." Roll Call Vote: Doepcke-aye, Peterson-aye, Reimer-aye. Motion carried.

RESOLUTION #17-2023

RESOLUTION APPROVING A BOND PURCHASE AGREEMENT, AUTHORIZING AND APPROVING A CERTAIN LOAN AGREEMENT, PROVIDING FOR THE ISSUANCE OF \$7,960,000 GENERAL OBLIGATION COUNTY PURPOSE BONDS, SERIES 2023, AND PROVIDING FOR THE LEVY OF TAXES TO PAY THE SAME

WHEREAS, the Board of Supervisors (the "Board") of Clayton County, Iowa (the "County"), heretofore proposed to enter into a General Obligation County Purpose Loan Agreement (the "Loan Agreement") in a principal amount not to exceed \$8,700,000, pursuant to the provisions of Sections 331.402, 331.441 and 331.443 of the Code of Iowa, for the purpose of paying the costs, to that extent, of (a) improving and equipping emergency communications systems; and (b) constructing sanitary sewer improvements (the "Projects") and pursuant to law and duly published notice of the proposed action, has held a hearing thereon on January 24, 2023; and

WHEREAS, a Preliminary Official Statement (the "P.O.S.") has been prepared by Piper Sandler & Co. (the "Underwriter") and reviewed by Dorsey & Whitney LLP (the "Disclosure Counsel") as bond and disclosure counsel to the County to facilitate the sale of General Obligation County Purpose Bonds, Series 2023 (the "Bonds") in evidence of the obligation of the County under the Loan Agreement, and the County has made provision for the approval of the P.O.S. and authorized its use by the Underwriter to the County; and

WHEREAS, a certain Bond Purchase Agreement (the "Bond Purchase Agreement") has been prepared to set forth the terms of the Bonds and the understanding between the County and the Underwriter with respect to the purchase thereof, and it is now necessary to make provision for the approval of the Bond Purchase Agreement and its execution and delivery; and

WHEREAS, it is now necessary to make final provision for the approval of the Loan Agreement and to authorize the issuance of the Bonds to provide for the payment of costs, to the extent, of undertaking the Projects; NOW, THEREFORE, Be It Resolved by the Board of Supervisors of Clayton County, Iowa, as follows:

Section 1. The Bond Purchase Agreement is hereby approved in substantially the form as presented to this Board. The Chairperson and County Auditor are hereby authorized and directed to execute and deliver the Bond Purchase Agreement to the Underwriter. Section 2. The Board hereby determines to enter into the Loan Agreement with the Underwriter, in substantially the form as has been placed on file with the Board, providing for a loan to the County in the principal amount of \$7,960,000, for the purpose or purposes set forth in the preamble hereof.

The Chairperson and County Auditor are hereby authorized and directed to sign the Loan Agreement on behalf of the County, and the Loan Agreement is hereby approved.

Section 3. The Bonds, in the aggregate principal amount of \$7,960,000, are hereby authorized to be issued in evidence of the County's obligation under the Loan Agreement. The Bonds shall be in the denomination of \$5,000 each, or any integral multiple thereof, shall be dated March 27, 2023, and shall mature on June 1 in each of the years, in the respective principal amounts, and bear interest at the respective rates, as follows:

Table with 6 columns: Date, Principal, Interest Rate, Date, Principal, Interest Rate. Rows for years 2024 through 2030.

Section 4. UMB Bank, n.a., West Des Moines, Iowa, is hereby designated as the Registrar and Paying Agent for the Bonds and may be hereinafter referred to as the "Registrar" or the "Paying Agent." The County shall enter into an agreement (the "Registrar/Paying Agent Agreement") with the Registrar, in substantially the form as has been placed on file with the Board; the Chairperson and County Auditor are hereby authorized and directed to sign the Registrar/Paying Agent Agreement on behalf of the County; and the Registrar/Paying Agent Agreement is hereby approved.

The County reserves the right to optionally prepay part or all of the principal of the Bonds maturing in each of the years 2031 through 2038, inclusive, prior to and in any order of maturity on June 1, 2030 or on any date thereafter upon terms of par and accrued interest. If less than all of the Bonds of any like maturity are to be redeemed, the particular part of those Bonds to be redeemed shall be selected by the Registrar by lot. The Bonds may be called in part in one or more units of \$5,000.

Principal of the Bond maturing on June 1, 2038 is subject to mandatory redemption (by lot, as selected by the Registrar) on June 1, 2037 at a redemption price of 100% of the principal amount thereof to be redeemed, plus accrued interest thereon to the redemption date, in the following principal amounts:

Table with 2 columns: Year, Principal Amount. Rows for years 2037 and 2038.

If less than the entire principal amount of any Bond in a denomination of more than \$5,000 is to be redeemed, the Registrar will issue and deliver to the registered owner thereof, upon surrender of such original Bond, a new Bond or Bonds, in any authorized denomination, in a total aggregate principal amount equal to the unredeemed balance of the original Bond. Notice of such redemption as aforesaid identifying the Bond or Bonds (or portion thereof) to be redeemed shall be sent by electronic means or by certified mail to the registered owners thereof at the addresses shown on the County's registration books not less than 30 days prior to such redemption date. Any notice of redemption may contain a statement that the redemption is conditioned upon the receipt by the Paying Agent of funds on or before the date fixed for redemption sufficient to pay the redemption price of the Bonds called for redemption, and that if funds are not available, such redemption shall be cancelled by written notice to the owners of the Bonds called for redemption in the same manner as the original redemption notice was sent. All of such Bonds as to which the County reserves and exercises the right of redemption and as to which notice as aforesaid shall have been given and for the redemption of which funds are duly provided, shall cease to bear interest on the redemption date.

Accrued interest on the Bonds shall be payable semiannually on the first day of June and December in each year, commencing December 1, 2023. Interest shall be calculated on the basis of a 360-day year comprised of twelve 30-day months. Payment of interest on the Bonds shall be made to the registered owners appearing on the registration books of the County at the close of business on the fifteenth day of the month next preceding the interest payment date and shall be paid to the registered owners at the addresses shown on such registration books. Principal of the Bonds shall be payable in lawful money of the United States of America to the registered owners or their legal representatives upon presentation and surrender of the Bond or Bonds at the office of the Paying Agent.

The Bonds shall be executed on behalf of the County with the official manual or facsimile signature of the Chairperson and attested with the official manual or facsimile signature of the County Auditor, and shall be fully registered Bonds without interest coupons. In case any officer whose signature or the facsimile of whose signature appears on the Bonds shall cease to be such officer before the delivery of the Bonds, such signature or such facsimile signature shall nevertheless be valid and sufficient for all purposes, the same as if such officer had remained in office until delivery.

The Bonds shall be fully registered as to principal and interest in the names of the owners on the registration books of the County kept by the Registrar, and after such registration payment of the principal thereof and interest thereon shall be made only to the registered owners or their legal representatives or assigns. Each Bond shall be transferable only upon the registration books of the County upon presentation to the Registrar, together with either a written instrument of transfer satisfactory to the Registrar or the assignment form thereon completed and duly executed by the registered owner or the duly authorized attorney for such registered owner.

The record and identity of the owners of the Bonds shall be kept confidential as provided by Section 22.7 of the Code of Iowa. The Bonds shall not be valid or become obligatory for any purpose until the Certificate of Authentication thereon shall have been signed by the Registrar.

Section 5. Notwithstanding anything above to the contrary, the Bonds shall be issued initially as Depository Bonds, with one fully registered Bond for each maturity date, in principal amounts equal to the amount of principal maturing on each such date, and registered in the name of Cede & Co., as nominee for The Depository Trust Company, New York, New York ("DTC"). On original issue, the Bonds shall be deposited with DTC for the purpose of maintaining a book entry system for recording the ownership interests of its participants and the transfer of those interests among its participants (the "Participants"). In the event that DTC determines not to continue to act as securities depository for the Bonds or the County determines not to continue the book entry system for recording ownership interests in the Bonds with DTC, the County will discontinue the book entry system with DTC. If the County does not select another qualified securities depository to replace DTC (or a successor depository) in order to continue a book entry system, the County will register and deliver replacement bonds in the form of fully registered certificates, in authorized denominations of \$5,000 or integral multiples of \$5,000, in accordance with instructions from Cede & Co., as nominee for DTC. In the event that the County identifies a qualified securities depository to replace DTC, the County will register and deliver replacement bonds, fully registered in the name of such depository, or its nominee, in the denominations as set forth above, as reduced from time to time prior to maturity in connection with redemptions or retirements by call or payment, and in such event, such depository will then maintain the book entry system for recording ownership interests in the Bonds.

Ownership interests in the Bonds may be purchased by or through Participants. Such Participants and the persons for whom they acquire interests in the Bonds as nominees will not receive certificated Bonds, but each such Participant will receive a credit balance in the records of DTC in the amount of such Participant's interest in the Bonds, which will be confirmed in accordance with DTC's standard procedures. Each such person for which a Participant has an interest in the Bonds, as nominee, may desire to make arrangements with such Participant to have all notices of redemption or other communications of the County to DTC, which may affect such person, forwarded in writing by such Participant and to have notification made of all interest payments.

The County will have no responsibility or obligation to such Participants or the persons for whom they act as nominees with respect to payment to or providing of notice for such Participants or the persons for whom they act as nominees. As used herein, the term "Beneficial Owner" shall hereinafter be deemed to include the person for whom the Participant acquires an interest in the Bonds.

DTC will receive payments from the County, to be remitted by DTC to the Participants for subsequent disbursement to the Beneficial Owners. The ownership interest of each Beneficial Owner in the Bonds will be recorded on the records of the Participants whose ownership interest will be recorded on a computerized book entry system kept by DTC. When reference is made to any action which is required or permitted to be taken by the Beneficial Owners, such reference shall only relate to those permitted to act (by statute, regulation or otherwise) on behalf of such Beneficial Owners for such purposes. When notices are given, they shall be sent by the County to DTC, and DTC shall forward (or cause to be forwarded) the notices to the Participants so that the Participants can forward the same to the Beneficial Owners.

Beneficial Owners will receive written confirmations of their purchases from the Participants acting on behalf of the Beneficial Owners detailing the terms of the Bonds acquired. Transfers of ownership interests in the Bonds will be accomplished by book entries made by DTC and the Participants who act on behalf of the Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interest in the Bonds, except as

specifically provided herein. Interest and principal will be paid when due by the County to DTC, then paid by DTC to the Participants and thereafter paid by the Participants to the Beneficial Owners. Section 6. The Bonds shall be in substantially the following form:

(Form of Bond) UNITED STATES OF AMERICA STATE OF IOWA CLAYTON COUNTY GENERAL OBLIGATION COUNTY PURPOSE BOND, SERIES 2023. Table with columns: No., RATE, MATURITY DATE, BOND DATE, CUSIP.

Clayton County, State of Iowa, for value received, promises to pay on the maturity date of this Bond to Cede & Co., New York, New York

or registered assigns, the principal sum of THOUSAND DOLLARS in lawful money of the United States of America upon presentation and surrender of this Bond at the office of UMB Bank, n.a., West Des Moines, Iowa (hereinafter referred to as the "Registrar" or the "Paying Agent"), with interest on said sum, until paid, at the rate per annum specified above from the date of this Bond, or from the most recent interest payment date on which interest has been paid, on June 1 and December 1 of each year, commencing December 1, 2023, except as the provisions hereinafter set forth with respect to redemption prior to maturity may be or become applicable hereto. Interest on this Bond is payable to the registered owner appearing on the registration books of the County at the close of business on the fifteenth day of the month next preceding the interest payment date and shall be paid to the registered owner at the address shown on such registration books. Interest shall be calculated on the basis of a 360-day year comprised of twelve 30-day months.

This Bond shall not be valid or become obligatory for any purpose until the Certificate of Authentication hereon shall have been signed by the Registrar.

This Bond is one of a series of General Obligation County Purpose Bonds, Series 2023 (the "Bonds") issued by the County to evidence its obligation under a certain Loan Agreement, dated as of March 27, 2023 (the "Loan Agreement"), entered into by the County for the purpose of paying the costs, to that extent, of (a) improving and equipping emergency communications systems; and (b) constructing sanitary sewer improvements. The Bonds are issued pursuant to and in strict compliance with the provisions of Chapters 76 and 331 of the Code of Iowa, 2021, and all other laws amendatory thereof and supplemental thereto, and in conformity with a resolution of the Board of Supervisors adopted on March 7, 2023, approving the Loan Agreement and providing for the issuance and securing the payment of the Bonds (the "Resolution"), and reference is hereby made to the Resolution and the Loan Agreement for a more complete statement as to the source of payment of the Bonds and the rights of the owners of the Bonds.

The County reserves the right to optionally prepay part or all of the principal of the Bonds maturing in each of the years 2031 through 2038, inclusive, prior to and in any order of maturity on June 1, 2030 or on any date thereafter upon terms of par and accrued interest. If less than all of the Bonds of any like maturity are to be redeemed, the particular part of those Bonds to be redeemed shall be selected by the Registrar by lot. The Bonds may be called in part in one or more units of \$5,000. Principal of the Bonds maturing on June 1, 2038 is subject to mandatory redemption (by lot, as selected by the Registrar) on June 1, 2037, in accordance with the mandatory redemption schedule set forth in the Resolution at a redemption price of 100% of the principal amount thereof to be redeemed, plus accrued interest thereon to the redemption date.

If less than the entire principal amount of any Bond in a denomination of more than \$5,000 is to be redeemed, the Registrar will issue and deliver to the registered owner thereof, upon surrender of such original Bond, a new Bond or Bonds, in any authorized denomination, in a total aggregate principal amount equal to the unredeemed balance of the original Bond. Notice of such redemption as aforesaid identifying the Bond or Bonds (or portion thereof) to be redeemed shall be sent by electronic means or by certified mail to the registered owners thereof at the addresses shown on the County's registration books not less than 30 days prior to such redemption date. Any notice of redemption may contain a statement that the redemption is conditioned upon the receipt by the Paying Agent of funds on or before the date fixed for redemption sufficient to pay the redemption price of the Bonds called for redemption, and that if funds are not available, such redemption shall be cancelled by written notice to the owners of the Bonds called for redemption in the same manner as the original redemption notice was sent. All of such bonds as to which the County reserves and exercises the right of redemption and as to which notice as aforesaid shall have been given and for the redemption of which funds are duly provided, shall cease to bear interest on the redemption date.

This Bond is fully negotiable but shall be fully registered as to both principal and interest in the name of the owner on the books of the County in the office of the Registrar, after which no transfer shall be valid unless made on said books and then only upon presentation of this Bond to the Registrar, together with either a written instrument of transfer satisfactory to the Registrar or the assignment form hereon completed and duly executed by the registered owner or the duly authorized attorney for such registered owner.

The County, the Registrar and the Paying Agent may deem and treat the registered owner hereof as the absolute owner for the purpose of receiving payment of or on account of principal hereof, premium, if any, and interest due hereon and for all other purposes, and the County, the Registrar and the Paying Agent shall not be affected by any notice to the contrary.

And It Is Hereby Certified and Recited that all acts, conditions and things required by the laws and Constitution of the State of Iowa, to exist, to be had, to be done or to be performed precedent to and in the issue of this Bond were and have been properly existent, had, done and performed in regular and due form and time; that provision has been made for the levy of a sufficient continuing annual tax on all the taxable property within the County for the payment of the principal and of interest on this Bond as the same will respectively become due; and that the total indebtedness of the County, including this Bond, does not exceed any constitutional or statutory limitations. IN TESTIMONY WHEREOF, Clayton County, Iowa, by its Board of Supervisors, has caused this Bond to be executed with the duly authorized facsimile signature of its Chairperson and attested with the duly authorized facsimile signature of its County Auditor, all as of March 27, 2023.

CLAYTON COUNTY, IOWA By: (DO NOT SIGN) Chairperson

Attest: (DO NOT SIGN) County Auditor Registration Date: (Registration Date) REGISTRAR'S CERTIFICATE OF AUTHENTICATION

This Bond is one of the Bonds described in the within-mentioned resolution. UMB BANK, N.A. West Des Moines, Iowa Registrar By: (Signature) Authorized Officer

ABBREVIATIONS

The following abbreviations, when used in this Bond, shall be construed as though they were written out in full according to applicable laws or regulations:

Table with 3 columns: Abbreviation, Description, Location. Rows for TEN COM, TEN ENT, JT TEN, UTMA, (Cust), As Custodian for, (Minor), under Uniform Transfers to Minors Act, (State).

Additional abbreviations may also be used though not in the list above. ASSIGNMENT For valuable consideration, receipt of which is hereby acknowledged, the undersigned assigns this Bond to (Please print or type name and address of Assignee)

PLEASE INSERT SOCIAL SECURITY OR OTHER IDENTIFYING NUMBER OF ASSIGNEE and does hereby irrevocably appoint _____, Attorney, to transfer this Bond on the books kept for registration thereof with full power of substitution. Dated: _____

Signature guaranteed: _____ (Signature guarantee must be provided in accordance with the prevailing standards and procedures of the Registrar and Transfer Agent. Such standards and procedures may require signatures to be guaranteed by certain eligible guarantor institutions that participate in a recognized signature guarantee program.)

NOTICE: The signature to this Assignment must correspond with the name of the registered owner as it appears on this Bond in every particular, without alteration or enlargement or any change whatever. Section 7. The Bonds shall be executed as herein provided as soon after the adoption of this resolution as may be possible and thereupon they shall be delivered to the Registrar for registration, authentication and delivery to or on behalf of the Underwriter, upon receipt of the proceeds (\$8,317,093.70), including original issue premium, (\$357,093.70) (the "Loan Proceeds") from the sale of the Bonds, and all action heretofore taken in connection with the sale and award of the Bonds is hereby ratified and confirmed in all respects.

A portion of the Loan Proceeds (\$72,506.25) shall be retained by the Underwriter as the Underwriter's Discount. A portion of the Loan Proceeds (\$8,185,208.00) (the "Project Proceeds") received from the sale of the Bonds plus (\$3,829.45) (the "Contingency") shall be deposited in a dedicated fund (the "Project Fund"), which is hereby created, to be used for the payment of costs of the Projects and to the extent that Project Proceeds remain after the full payment of the costs of the Projects, such Proceeds, shall be transferred to the Debt Service Fund for the payment of interest on the Bonds.

The remainder of the Loan Proceeds (\$55,550.00) (the "Cost of Issuance Proceeds"), received from the sale of the Bonds shall be deposited in the Project Fund, and shall be used for the payment of costs of issuance of the Bonds, and to the extent that Cost of Issuance Proceeds remain after the full payment of the costs of issuance of the Bonds, such Cost of Issuance Proceeds shall be transferred to the Debt Service Fund for the payment of interest on the Bonds.

The County shall keep a detailed and segregated accounting of the expenditure of, and investment earnings on, the Project Proceeds to ensure compliance with the requirements of the Internal Revenue Code, as hereinafter defined.

Section 8. For the purpose of providing for the levy and collection of a direct annual tax sufficient to pay the principal and of interest on the Bonds as the same become due, there is hereby ordered levied on all the taxable property in the County the following direct annual tax for collection in each of the following fiscal years:

- For collection in the fiscal year beginning July 1, 2024, sufficient to produce the net annual sum of \$732,850; For collection in the fiscal year beginning July 1, 2025, sufficient to produce the net annual sum of \$733,100; For collection in the fiscal year beginning July 1, 2026, sufficient to produce the net annual sum of \$737,350; For collection in the fiscal year beginning July 1, 2027, sufficient to produce the net annual sum of \$735,350; For collection in the fiscal year beginning July 1, 2028, sufficient to produce the net annual sum of \$732,350; For collection in the fiscal year beginning July 1, 2029, sufficient to produce the net annual sum of \$733,350; For collection in the fiscal year beginning July 1, 2030, sufficient to produce the net annual sum of \$733,100; For collection in the fiscal year beginning July 1, 2031, sufficient to produce the net annual sum of \$736,600; For collection in the fiscal year beginning July 1, 2032, sufficient to produce the net annual sum of \$734,200; For collection in the fiscal year beginning July 1, 2033, sufficient to produce the net annual sum of \$736,000; For collection in the fiscal year beginning July 1, 2034, sufficient to produce the net annual sum of \$736,800; For collection in the fiscal year beginning July 1, 2035, sufficient to produce the net annual sum of \$736,600; For collection in the fiscal year beginning July 1, 2036, sufficient to produce the net annual sum of \$735,400; and For collection in the fiscal year beginning July 1, 2037, sufficient to produce the net annual sum of \$733,200. (Such taxes being supplemental and additional to taxes previously authorized by the County for this purpose for collection in the fiscal year beginning July 1, 2023).

Section 9. A certified copy of this resolution shall be filed with the County Auditor of Clayton County, and the Auditor is hereby instructed to enter for collection and assess the tax hereby authorized. When annually entering such taxes for collection, the County Auditor shall include the same as a part of the tax levy for Debt Service Fund purposes of the County and when collected, the proceeds of the taxes shall be converted into the Debt Service Fund of the County and set aside therein as a special account to be used solely and only for the payment of the principal and of interest on the Bonds hereby authorized and for no other purpose whatsoever. Any amount received by the County as accrued interest on the Bonds shall be deposited into such special account and used to pay interest due on the Bonds on the first interest payment date.

Pursuant to the provisions of Section 76.4 of the Code of Iowa, each year while the Bonds remain outstanding and unpaid, any funds of the County which may lawfully be applied for such purpose may be appropriated, budgeted and, if appropriated, used for the payment of the principal and of interest on the Bonds as the same become due, and if so appropriated, the taxes for any given fiscal year as provided for in Section 8 of this Resolution, shall be reduced by the amount of such alternate funds as have been appropriated for said purpose and evidenced in the County's budget.

Section 10. The interest or principal and both of them falling due in any year or years shall, if necessary, be paid promptly from current funds on hand in advance of taxes levied and when the taxes shall have been collected, reimbursement shall be made to such current funds in the sum thus advanced.

Section 11. It is the intention of the County that interest on the Bonds be and remain excluded from gross income for federal income tax purposes pursuant to the appropriate provisions of the Internal Revenue Code of 1986, as

MINUTES 02.28.2023 CLAYTON COUNTY BOARD OF SUPERVISORS

FEBRUARY 28, 2023

Meeting of the Clayton County Board of Supervisors at 600 Gunder Road NE, Elkader, Iowa.
 Present: Steve Doepcke, Ray Peterson, and Doug Reimer
 Guests: Samantha Rumph, Bonnie Basemann, Tracy Kregel, Kari Harbaugh, Denise Schneider, Jackie Lee, Austin Coon, Andrew Reimer, Sarah Moser, Jenna Pollock, Linda Zuercher, Andy Loan, Peggy Lane, Denise Ballard, Phillip Meyer, Casey Stickfort, and Jennifer Garms
 Reimer moved, Doepcke seconded to approve the minutes of the February 21, 2023 meeting. Ayes: Doepcke, Peterson, Reimer. Motion carried.
 Doepcke moved, Reimer seconded to approve the claims as presented totaling \$83,287.96. Ayes: Doepcke, Peterson, Reimer. Motion carried.
 The sick leave policy was postponed to the next meeting.
 Reimer moved, Doepcke seconded to approve a letter of support for the City of Marquette for the Surface Transportation Block Grant (STBG) application for a trail extension and culvert under Hwy 18 for access to the Driftless Area Wetlands Centre. Ayes: Doepcke, Peterson, Reimer. Motion carried.
 The Guttenberg Economic and Industrial Development Committee presented documentation regarding the Family Resource Center and a proposed building project estimated at over \$3.5 million dollars. They are requesting funding for \$425,000. No action taken.
 The Board received an update regarding public health concerns relating to COVID-19 and the Visiting Nurses' Association.
 The Board did not have any projects to review to be paid with American Rescue Plan Act funds.
 Chairperson Peterson opened a public hearing regarding FY2024 Maximum Property Tax Dollars. There was discussion regarding the impact of Senate File 181 on the taxation process. The public hearing was closed. Reimer moved, Doepcke seconded to approve resolution #14-2023 "FY2024 Maximum Property Tax Dollars." Roll Call Vote: Doepcke-aye, Peterson-aye, Reimer-aye. Motion carried.

**RESOLUTION #14-2023
 FY2024 MAXIMUM PROPERTY TAX DOLLARS**

WHEREAS, the Clayton County Board of Supervisors have considered the proposed FY2024 county maximum property tax dollars for both General County Services and Rural County Services, and
 WHEREAS, a notice concerning the proposed county maximum property tax dollars was published as required and posted on county website and/or social media accounts if applicable,
 WHEREAS, a public hearing concerning the proposed county maximum property tax dollars was held on February 28, 2023,
 NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Clayton County that the maximum property tax dollars for General County Services and Rural County Services for FY2024 shall not exceed the following:
 • General County Services: \$8,131,200
 • Rural County Services: \$3,017,508
 The Maximum Property Tax dollars requested in either General County Services or Rural County Services for FY2024 represents an increase above 102% of the Maximum Property Tax dollars requested for FY2023.
 The Board worked on the FY2024 County Budget.
 The Board attended the countywide safety committee meeting.
 The Board discussed the county insurance and renewal options.
 Engineer Casey Stickfort provided a departmental update outlining current and future projects.
 Reimer moved, Doepcke seconded to authorize the chair to sign a Detour Agreement for X28 and B60 with the State of Iowa. Ayes: Doepcke, Peterson, Reimer. Motion carried.
 Reimer moved, Doepcke seconded to approve resolution #15-2023 "90-Day Embargo – Specific Roads." Roll Call Vote: Doepcke-aye, Peterson-aye, Reimer-aye. Motion carried.

**RESOLUTION #15-2023
 90 DAY EMBARGO SPECIFIC ROADS**

WHEREAS: The Clayton County Board of Supervisors recognizes the severity of the past winter and its effect on certain roads during the period of thawing this spring, and
 WHEREAS: Sections 321.236(8), 321.255, 321.471, and 321.473 of the Code of Iowa provide the authority for local authorities to impose restrictions as to the weight of vehicles to be operated on any highway under their jurisdiction and Section 321.463 establishes the penalty for violating said restrictions.
 NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Clayton County, Iowa that the following weight restrictions are in effect for the period of 90 days from March 1, 2023, or until rescinded by the removal of signs by the proper authority, if conditions warrant an earlier date:

10 Ton Limit		Complete Listing of Roads to be embargoed	
No.	Road name / number	From	To
1	190 th St	Intersection with Hwy 13, T94, R4, Sec 17	Intersection with Hwy 52, T94, R4, Sec 15
2	Jolly Ridge Rd	Intersection with Osterdock Rd, T92, R2, Sec 30	Intersection with Hwy 52 T92, R2, Sec 33
3	232nd St	Intersection with Hwy 52 T93, R3, Sec 7	Intersection with Clayton Rd T93, R3, Sec 10
4	Ironwood Rd	Intersection with Garber Rd, T92, R3, Sec 30	Intersection with Hwy 128 T93, R4, Sec 10
5	120 th St	Intersection with Gunder Rd, T95N, R6W, Sec 9 & 10	Fayette County line, T95N, R6W, Sec 7 & 18
6	Emblem Rd	Intersection with Hwy 13, T92, R5, Sec 17	Intersection with Evergreen Rd, T92, R5, Sec 22
7	215 th St	Intersection with Hwy 52, T94, R4, Sec 36	Intersection with Clayton Rd, T93, R3, Sec 3
8	Eagle Drive	Intersection with Hwy 18, T95, R3, Sec 21	Intersection with 138 th St, T95, R3, Sec 21
9	145 th , 148 th , Froelich Rd	Intersection with Hwy 18 on old Hwy 18 stubs	
10	Hwy 410	Intersection with Hwy 13, T91N, R6W, Sec 27	Intersection with 400 th St on Delaware Co line

The County Engineer is hereby directed to have erected such signs as are necessary to advise the traveling public of these limits, in accordance with Section 321.472.
 Peterson moved, Doepcke seconded to approve a letter of support for Clayton County for the Surface Transportation Block Grant (STBG) application for Pleasant Ridge Road. The project would widen the existing surface, add shoulder improvements, flatten foreslopes where possible, add guardrails, implementing culvert extensions, and performing rock cuts along the roadway as needed. Ayes: Doepcke, Peterson, Reimer. Motion carried.
 There were three bids received for an addition to the Millville Shop (60'x60') of which two were rejected. Peterson moved, Reimer seconded to award the bid to the lowest bidder, Meuser Lumber, in the amount of \$67,652.88. Ayes: Doepcke, Peterson, Reimer. Motion carried.
 /s/ Ray Peterson, Board of Supervisors Chair

Attest: Jennifer Garms, Clayton County Auditor

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amended, and the Treasury Regulations in effect with respect thereto (all of the foregoing herein referred to as the "Internal Revenue Code"). In furtherance thereof, the County covenants to comply with the provisions of the Internal Revenue Code as they may from time to time be in effect or amended and further covenants to comply with the applicable future laws, regulations, published rulings and court decisions as may be necessary to insure that the interest on the Bonds will remain excluded from gross income for federal income tax purposes. Any and all of the officers of the County are hereby authorized and directed to take any and all actions as may be necessary to comply with the covenants herein contained.
 The County hereby designates the Bonds as "Qualified Tax Exempt Obligations" as that term is used in Section 265(b)(3)(B) of the Internal Revenue Code.
 Section 12. The Securities and Exchange Commission (the "SEC") has promulgated certain amendments to Rule 15c2-12 under the Securities Exchange Act of 1934 (17 C.F.R. § 240.15c2-12) (the "Rule") that make it unlawful for an underwriter to participate in the primary offering of municipal securities in a principal amount of \$1,000,000 or more unless, before submitting a bid or entering into a purchase contract for the bonds, an underwriter has reasonably determined that the issuer or an obligated person has undertaken in writing for the benefit of the bondholders to provide certain disclosure information to prescribed information repositories on a continuing basis or unless and to the extent the offering is exempt from the requirements of the Rule.
 On the date of issuance and delivery of the Bonds, the County will execute and deliver a Continuing Disclosure Certificate pursuant to which the County will undertake to comply with the Rule. The County covenants and agrees that it will comply with and carry out the provisions of the Continuing Disclosure Certificate. Any and all of the officers of the County are hereby authorized and directed to take any and all actions as may be necessary to comply with the Rule and the Continuing Disclosure Certificate.
 Section 13. All resolutions or parts thereof in conflict herewith are hereby repealed to the extent of such conflict.
 Section 14. This resolution shall be in full force and effect immediately upon its adoption and approval, as provided by law.
 Chairperson Peterson opened the public hearing regarding the lease of "Scenic Acres Pasture" with 20 acres. Bids were received from T-A Cattle & Covers for \$100.00 per acre and from Roger and Cynthia Taake for \$71.00 per acre. The public hearing was closed. Doepcke moved, Reimer seconded to award the three-year lease of "Scenic Acres Pasture" to T-A Cattle & Covers for \$100.00 per acre. Ayes: Doepcke, Peterson, Reimer. Motion carried.
 Doepcke moved, Reimer seconded moved to adjourn. The meeting was adjourned. Ayes: Doepcke, Peterson, Reimer. Motion carried.
 /s/ Ray Peterson, Board of Supervisors Chair

Attest: Jennifer Garms, Clayton County Auditor

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MINUTES 03.14.2023 CLAYTON COUNTY BOARD OF SUPERVISORS

MARCH 14, 2023

Meeting of the Clayton County Board of Supervisors at 600 Gunder Road NE, Elkader, Iowa.
 Present: Steve Doepcke, Ray Peterson, and Doug Reimer
 Guests: Landry Bushaw, Justin Williams, Roger Thomas, Darla Kelchen, Sue Meyer, Josie Fettkether, Eli Garms, Jenna Pollock, Samantha Rumph, Zach Hermann, Willis Patenaude, and Jennifer Garms
 No action was taken on the approval of minutes.
 Reimer moved, Doepcke seconded to approve the claims as presented totaling \$91,247.61. Ayes: Doepcke, Peterson, Reimer. Motion carried.
 Doepcke moved, Reimer seconded to authorize the chair to sign the 2022 Historic Preservation Commission's Certified Local Government Year End Report. Ayes: Doepcke, Peterson, Reimer. Motion carried.
 Reimer moved, Doepcke seconded to approve a letter of support and obligated \$25,000.00 for the Community Project Funding Grant for Affordable Housing Project. Ayes: Doepcke, Peterson, Reimer. Motion carried.
 Reimer moved, Doepcke seconded to approve a letter of support for the Intent to Qualify for a Broadband Intervention Zone. Ayes: Doepcke, Peterson, Reimer. Motion carried.
 Doepcke moved, Reimer seconded to approve a Class C Liquor License with Outdoor Service for Heron Hill Events LLC. Ayes: Doepcke, Peterson, Reimer. Motion carried.
 Reimer moved, Doepcke seconded to approve the Iowa Govern-

mental Health Care Plan FY2024 health insurance renewal with a 6% increase, in addition to approving dental, vision, and life insurance plans. Ayes: Doepcke, Peterson, Reimer. Motion carried.
 Reimer moved, Doepcke seconded to approve resolution #18-2023 "Resolution Authorizing Adoption of Policies and Procedures Regarding Municipal Securities Disclosure." Roll Call Vote: Doepcke-aye, Peterson-aye, Reimer-aye. Motion carried.
**RESOLUTION #18-2023
 ADOPTION OF POLICIES AND PROCEDURES REGARDING MUNICIPAL SECURITIES DISCLOSURE**
 WHEREAS, pursuant to the laws of the State of Iowa, Clayton County, Iowa (the "County") has publicly offered, and likely will issue and publicly offer in the future, its notes, bonds or other obligations (the "Bonds"); and
 WHEREAS, the County deems it necessary and desirable to adopt certain Policies and Procedures Regarding Municipal Securities Disclosure to be followed in connection with the issuance and on-going administration of publicly offered Bonds; and
 WHEREAS, the proposed Policies and Procedures Regarding Municipal Securities Disclosure are attached hereto as Exhibit A (the "Disclosure Policies and Procedures");
 NOW, THEREFORE, Be It Resolved by the Board of Supervisors of Clayton County, Iowa, as follows:
 Section 1. The Disclosure Policies and Procedures attached hereto as Exhibit A are hereby adopted and shall be dated as of the date hereof.

Section 2. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.
 Chairperson Peterson opened the public hearing regarding amendment to the Off-Road Utility Vehicle Ordinance. Changes discussed after the first reading included: add "Highway 128" to Section 2(e), change "and" to "or" in Section 3(b), add "Iowa Code §" to applicable Code sections, add the following to Section 3(b): "3. on an Area Service "C" road when the access to such road is restricted by means of a gate or other barrier pursuant to Clayton County Ordinance #1-2018", renumber 3 to 4 in Section 3(b), add "the United States Fish and Wildlife Service" to Section 4(a)(7), fix omission of "operating" in Section 4(b), fix typo of "farm0" in Section 4(c), and add "while operating" to Section 4(e). The public hearing was closed. Doepcke moved, Reimer seconded to approve the first reading of Amendment to the Off-Road Utility Vehicle Ordinance. Ayes: Doepcke, Peterson, Reimer. Motion carried. A second reading will occur on March 21, 2023.
 The Board worked on the FY2024 County Budget.
 Reimer moved, Doepcke seconded moved to adjourn. The meeting was adjourned. Ayes: Doepcke, Peterson, Reimer. Motion carried.
 /s/ Ray Peterson, Board of Supervisors Chair

Attest: Jennifer Garms, Clayton County Auditor

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