



**NOTICE OF MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS  
( MARCH 28) (WEEK 13 OF 2023)**

Live streaming at:  
<https://www.youtube.com/user/woodburycountyiowa>

Agenda and Minutes available at:  
[www.woodburycountyiowa.gov](http://www.woodburycountyiowa.gov)

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You are hereby notified a meeting of the Woodbury County Board of Supervisors will be held March 28, 2023 at **4:30 p.m.** in the Basement of the Courthouse, 620 Douglas Street, Sioux City, Iowa for the purpose of taking official action on the agenda items shown hereinafter and for such other business that may properly come before the Board.

This is a formal meeting during which the Board may take official action on various items of business. Members of the public wishing to speak on an item must follow the participation rules adopted by the Board of Supervisors.

1. Please silence cell phones and other devices while in the Boardroom.
2. The Chair may recognize speakers on agenda items after initial discussion by the Board.
3. Speakers will approach the microphone one at a time and give their name and address before their statement.
4. Speakers will limit their remarks to three minutes on any one item and address their remarks to the Board.
5. At the beginning of discussion on any item, the Chair may request statements in favor of an action be heard first followed by statements in opposition to the action. The Chair may also request delegates provide statements on behalf of multiple speakers.
6. Any concerns or questions which do not relate to a scheduled item on the agenda will be heard under the item "Citizen Concerns." Please note the Board is legally prohibited from taking action on or engaging in deliberation on concerns not listed on the agenda, and in such cases the Chair will request further discussion take place after properly noticed.
7. Public comment by electronic or telephonic means is prohibited except for a particular agenda item when approved by the Chair 24 hours before a meeting or by a majority of the board during a meeting for a subsequent meeting.

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## **AGENDA**

**4:30 p.m.** Call Meeting to Order – Pledge of Allegiance to the Flag – Moment of Silence

1. Approval of the agenda Action

### **Consent Agenda**

**Items 2 through 6 constitute a Consent Agenda of routine action items to be considered by one motion. Items pass unanimously unless a separate vote is requested by a Board Member.**

2. Approval of the minutes of the March 21, 2023 meeting
3. Approval of claims
4. Approval of resolution thanking and commending Sneha Virippil for her years of service with Woodbury County
5. Human Resources – Melissa Thomas  
Approval of Memorandum of Personnel Transactions
6. Board Administration – Karen James  
Approval of resolution for a tax suspension for B.C.

## End Consent Agenda

7. Secondary Roads – Mark Nahra
  - a. Award the bid for project BRS-C097(147)—60-97 to the low bidder Action
  - b. Approve the resolution directing the county engineer to sign the contracts once a signed contract and bond are returned by the contractor for signature Action
  - c. Receive bids for project number CP-2023 and return them to the county engineer for review and recommendation Action
  - d. Award bid if low quote is clearly determined by bid results Action
  
8. Board Administration – Dennis Butler  
Not to Exceed \$600,701 General Obligation Capital Loan Notes (ECP #1)
  - a. Public hearing on the authorization of a Loan Agreement and the Issuance of Notes to evidence the obligation of the County thereunder Action
  - b. Approval of resolution instituting proceedings to take additional action Action
  
9. Board Administration – Dennis Butler  
Not to exceed \$662,969 General Obligation Capital Loan Notes (ECP #2)
  - a. Public hearing on the authorization of a Loan Agreement and the Issuance of Notes to evidence the obligation of the County thereunder Action
  - b. Approval of resolution instituting proceedings to take additional action Action
  
10. Board Administration – Dennis Butler  
Not to exceed \$60,000 General Obligation Capital Loan Notes (GCP #3)
  - a. Public hearing on the authorization of a Loan Agreement and the Issuance of Notes to evidence the obligation of the County thereunder Action
  - b. Approval of resolution instituting proceedings to take additional action Action
  
11. Board Administration – Dennis Butler  
Not to exceed \$276,330 General Obligation Capital Loan Notes (GCP #4)
  - a. Public hearing on the authorization of a Loan Agreement and the Issuance of Notes to evidence the obligation of the County thereunder Action
  - b. Approval of resolution instituting proceedings to take additional action Action
  
12. Board Administration – Dennis Butler  
Not to exceed \$300,000 General Obligation Capital Loan Notes (GCP #5)
  - a. Public hearing on the authorization of a Loan Agreement and the Issuance of Notes to evidence the obligation of the County thereunder Action
  - b. Approval of resolution instituting proceedings to take additional action Action
  
13. Board Administration – Dennis Butler
  - a. Public hearing to levy General Basic property tax rate which exceed statutory maximum Action
  - b. Approval of resolution authorizing the issuance and levying a tax for the payment thereof Action
  - c. Public hearing on proposed Fiscal Year 2023 budget Action
  - d. Adoption of Fiscal Year 2023 budget and resolution Action

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|---|-------------|
| 14. Board of Supervisors – Mark Nelson<br>Approval of letter to Iowa Utilities Board regarding eminent domain   | Action      |
| 15. Board of Supervisors – Jeremy Taylor & Mark Nelson  |             |
| a. Approval for one-time funding of \$108,894 for certain employees under collectively bargained contracts to receive one-time ARPA funding and direct HR Director to engage in MOU process | Action      |
| b. Give direction concerning RAGBRAI and county website and discussion of opening courthouse for tours  | Action      |
| 16. Conservation – Daniel Heissel<br>Approval to allocate \$350,000 of remaining county ARPA funds towards the Little Sioux Park Campgrounds sewer project                                  | Action      |
| 17. Reports on Committee Meetings   | Information |
| 18. Citizen Concerns  | Information |
| 19. Board Concerns  | Information |

## **ADJOURNMENT**

*Subject to Additions/Deletions*

## CALENDAR OF EVENTS

|                       |                   |   |
|-----------------------|-------------------|---|
| <b>MON., MAR. 27</b>  | <b>6:00 p.m.</b>  | Zoning Commission Meeting, First Floor Boardroom  |
| <b>MON., APRIL 3</b>  | <b>6:00 p.m.</b>  | Board of Adjustment meeting, First Floor Boardroom                                      |
| <b>WED., APRIL 5</b>  | <b>10:00 a.m.</b> | Western Iowa Tourism Region Meeting, TBA  |
|                       | <b>4:45 p.m.</b>  | Veteran Affairs Meeting, Veteran Affairs Office, 1211 Tri-View Ave.                     |
| <b>THU., APRIL 6</b>  | <b>12:00 p.m.</b> | SIMPCO Regional Policy & Legislative Affairs Committee, Hybrid                          |
| <b>WED., APRIL 12</b> | <b>7:30 a.m.</b>  | SIMPCO Executive-Finance Committee Meeting, Hybrid                                      |
|                       | <b>8:05 a.m.</b>  | Woodbury County Information Communication Commission, First Floor Boardroom             |
|                       | <b>10:00 a.m.</b> | STARComm Board Meeting, The Security Institute, WIT Campus                              |
|                       | <b>10:00 a.m.</b> | Western Iowa Tourism Region Meeting, TBA  |
|                       | <b>12:00 p.m.</b> | District Board of Health Meeting, 1014 Nebraska St.                                     |
| <b>THU., APRIL 13</b> | <b>12:00 p.m.</b> | SIMPCO Board of Directors, 1122 Pierce St.  |
|                       | <b>4:00 p.m.</b>  | Conservation Board Meeting, Dorothy Pecaut Nature Center, Stone Park                    |
| <b>WED., APRIL 19</b> | <b>12:00 p.m.</b> | Siouxland Economic Development Corporation Meeting, 617 Pierce St., Ste. 202            |
|                       | <b>10:00 a.m.</b> | StarComm, Security Institute, WIT   |
| <b>THU., APRIL 20</b> | <b>4:30 p.m.</b>  | Community Action Agency of Siouxland Board Meeting, 2700 Leech Avenue                   |
| <b>FRI., APRIL 21</b> | <b>12:00 p.m.</b> | Siouxland Human Investment Partnership Board Meeting Northwest AEA, Room G              |
| <b>MON., APRIL 24</b> | <b>6:00 p.m.</b>  | Zoning Commission Meeting, First Floor Boardroom  |
| <b>WED., APRIL 26</b> | <b>1:00 p.m.</b>  | Annual Hazardous Materials Response Commission Meeting, The Security Institute          |
|                       | <b>2:30 p.m.</b>  | Rolling Hills Community Services Region Governance Board Meeting                        |
| <b>THU., APRIL 27</b> | <b>11:00 a.m.</b> | Siouxland Regional Transit Systems (SRTS) Board Meeting, SIMPCO Office, 1122 Pierce St. |

**Woodbury County is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will consider reasonable accommodations for qualified individuals with disabilities and encourages prospective employees and incumbents to discuss potential accommodations with the Employer.**

*Federal and state laws prohibit employment and/or public accommodation discrimination on the basis of age, color, creed, disability, gender identity, national origin, pregnancy, race, religion, sex, sexual orientation or veteran's status. If you believe you have been discriminated against, please contact the Iowa Civil Rights Commission at 800-457-4416 or Iowa Department of Transportation's civil rights coordinator. If you need accommodations because of a disability to access the Iowa Department of Transportation's services, contact the agency's affirmative action officer at 800-262-0003.*

## MARCH 21, 2023, TWELFTH MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS

The Board of Supervisors met on Tuesday, March 21, 2023, at 4:30 p.m. Board members present were Bittinger II, Nelson, Taylor, Ung, and Radig. Staff members present were Karen James, Board Administrative Assistant, Dennis Butler, Budget and Finance Director, Loan Hensley, Assistant County Attorney, Melissa Thomas, Human Resources Director, and Michelle Skaff, Deputy Auditor/Clerk to the Board.

The regular meeting was called to order with the Pledge of Allegiance to the Flag and a Moment of Silence.

1. Motion by Ung second by Taylor to approve the agenda for March 21, 2023. Carried 5-0. Copy filed.  
Motion by Ung second by Radig to approve the following items by consent:
2. To approve minutes of the March 14, 2023 meeting. Copy filed.
3. To approve the claims totaling \$380,768.23. Copy filed.
4. To approve the items to be auctioned per Personal Property Disposition Policy. Copy filed.
5. To appoint a drainage attorney, Brian Yung, to assist the establishment of the Salix Drainage District. Copy filed.
6. To approve to clarify Rule #7 of the Board's rules for public participation with the following language: "Public comment by electronic or telephonic means is prohibited except for a particular agenda item when approved by the Chair 24 hours before a meeting or by a majority of the board during a meeting for a subsequent meeting."
- 7a. To approve the separation of Madison Rowe, P/T Youth Worker, Juvenile Detention Dept., effective 03-25-23. Resignation.; the appointment of Nicholas Bauerly, Sheriff Deputy, County Sheriff Dept., effective 03-27-23, \$36.13/hour. Appointment by County Sheriff.; and the reclassification of Kathryn Jones, P/T Youth Worker, Juvenile Detention Dept., effective 04-03-23, \$22.47/hour, 3.5%=\$.75/hr. Per AFSCME Juvenile Detention Contract agreement, from Grade 1/Step 2 to Grade 1/Step 3. Copy filed.
- 7b. To approve and authorize the Chairperson to sign the Authorization to initiate the hiring process for P/T Youth Worker, Juvenile Detention Dept. AFSCME Juvenile Detention: \$20.89/hour. Copy filed.
8. To approve the underground utility permit for Long Lines. Copy filed.

Carried 5-0.

9. Motion by Ung second by Taylor to approve letter of support for Siouxland Mental Health Services. Carried 5-0. Copy filed.
10. Motion by Ung second by Taylor to approve the collective bargaining agreement with CWA Deputy Sheriffs for 2023-2026. Carried 5-0. Copy filed.
11. Motion by Taylor second by Bittinger to approve the Purchase Agreement with SpecPro Inc to complete the maintenance updates to the two skylights within the building located at 1014 Nebraska with the removal of the performance bond, total approved amount of \$74,235.00. Carried 5-0. Copy filed.
12. Motion by Radig second by Nelson to approve the certification of completion of project #L-B(O102)—73-97 with Dixon Construction for \$335,988.40. Carried 5-0. Copy filed.
13. Motion by Taylor second by Radig to appoint Thomas Fennell to the Veteran Affairs Commission. Carried 5-0. Copy filed.
14. Motion by Radig second by Ung to set a public roundtable meeting in the basement boardroom of the Woodbury County Courthouse for April 7 at 3:30 p.m. and invite Iowa's area legislators to attend the roundtable hosted by the Board of Supervisors of Woodbury, Plymouth, and Monona counties. Carried 5-0. Copy filed.

15. Deborah Main shared information regarding concerns about CO2 pipelines and would like Woodbury County to study and adopt an ordinance governing the siting and safety of hazardous CO2 pipelines. Copy filed.

Motion by Taylor second by Radig to receive the Iowa Utilities Board Schedule of Hearings from Deborah Main. Carried 5-0. Copy filed.

Vicki Hulse, Merville, and Doyle Turner, Merville, addressed the board regarding CO2 pipelines concerns.

16. Reports on committee meetings were heard.

17. Sheriff Sheehan addressed the board regarding the law enforcement center.

Trevor Brass, Vice President of AFSCME Union, addressed the board regarding AFSCME union wages.

Christine Murphy and Pam Jensen, Woodbury County Recorder's Office, addressed the Board requesting to be on the agenda for 3-28-23 to request a 4% wage increase effective immediately for the AFSCME group.

18. Board concerns were heard.

The Board adjourned the regular meeting until March 28, 2023.

Meeting sign in sheet. Copy filed.

WOODBURY COUNTY, IOWA

RESOLUTION NO. \_\_\_\_\_

A RESOLUTION THANKING AND COMMENDING

*Sneha Virippil*

FOR HER SERVICE TO WOODBURY COUNTY

WHEREAS, Sneha Virippil has capably served Woodbury County as an employee of the Siouxland District Health for 28 years from July 31, 1995 to April 11, 2023

WHEREAS, the service given by Sneha Virippil as a Woodbury County employee, has been characterized by her dedication to the best interests of the citizens of Woodbury County; and

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF WOODBURY COUNTY, IOWA that the undersigned members of this Board thanks and commends Sneha Virippil for her years of service to Woodbury County; and

BE IT FURTHER RESOLVED that it is the wish of all those signing below that the future hold only the best for this very deserving person, Sneha Virippil.

BE IT SO RESOLVED this 28th day of March 2023.

WOODBURY COUNTY BOARD OF SUPERVISORS

\_\_\_\_\_  
Matthew A. Ung, Chairman

\_\_\_\_\_  
Jeremy J. Taylor, Member

\_\_\_\_\_  
Daniel A. Bittinger, Member

\_\_\_\_\_  
Keith W. Radig, Member

\_\_\_\_\_  
Mark E. Nelson, Member

Attest:

\_\_\_\_\_  
Patrick F. Gill, Woodbury County Auditor

# HUMAN RESOURCES DEPARTMENT

## MEMORANDUM OF PERSONNEL TRANSACTIONS

**DATE:** March 28, 2023

**\* PERSONNEL ACTION CODE:**

- |                 |                      |
|-----------------|----------------------|
| A - Appointment | R - Reclassification |
| T - Transfer    | E - End of Probation |
| P - Promotion   | S - Separation       |
| D - Demotion    | O - Other            |

**TO: WOODBURY COUNTY BOARD OF SUPERVISORS**

| NAME            | DEPARTMENT     | EFFECTIVE DATE | JOB TITLE       | SALARY REQUESTED | % INCREASE | * | REMARKS  |
|-----------------|----------------|----------------|-----------------|------------------|------------|---|--|
| Carver, Ricky   | County Sheriff | 4-03-23        | Civilian Jailer | \$23.33/hour     |            | A | Job Vacancy Posted 2-6-23. Entry Level Salary: \$23.33/hour. |
| Aguilar, Imelda | County Sheriff | 4-03-23        | Civilian Jailer | \$23.33/hour     |            | A | Job Vacancy Posted 2-6-23. Entry Level Salary: \$23.33/hour. |
| Madsen, Gabe    | County Sheriff | 5-01-23        | Deputy Sheriff  | \$30.86/hour     |            | A | Appointment by County Sheriff.                               |
|                 |                |                |                 |                  |            |   |  |
|                 |                |                |                 |                  |            |   |  |
|                 |                |                |                 |                  |            |   |  |
|                 |                |                |                 |                  |            |   |  |
|                 |                |                |                 |                  |            |   |  |
|                 |                |                |                 |                  |            |   |  |

**APPROVED BY BOARD DATE:** \_\_\_\_\_

**MELISSA THOMAS, HR DIRECTOR:** *Melissa Thomas HR Director*



**WOODBURY COUNTY, IOWA  
BOARD ADMINISTRATION  
MEMORANDUM**

**TO:** Board of Supervisors  
**FROM:** Karen James, Board Administrative Assistant  
**RE:** Consideration of a Petition for a Tax Suspension  
**DATE:** March 23, 2023

Please consider this request for a tax suspension for B.C. If the Board approves this request, the suspension resolution requires the chairman's signature

Thank you.

kmj

**WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM**

Date: 3/23/2023 Weekly Agenda Date: 3/28/2023

**ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN:** Mark J. Nahra, County Engineer

**WORDING FOR AGENDA ITEM:**

Consider award of bid for project number BRS-C097(147)--60-97 and approve resolution to direct county engineer to sign contract and bond

**ACTION REQUIRED:**

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

**EXECUTIVE SUMMARY:**

The county received bids through Iowa DOT for a Bridge Replacement Project on D12/110th Street east of Pierson.

**BACKGROUND:**

Woodbury County prepared plans for replacement of the bridge on County Route D12 with a continuous concrete slab bridge. Bids were received and a recommendation is made for award. Due to fast changing material costs and in cooperation with DOT Office of Contracts, we asked to accelerate contract signing as shown in the resolution.

**FINANCIAL IMPACT:**

The bridge replacement project is paid for with federal aid bridge funds from the Iowa DOT.

**IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?**

Yes  No

**RECOMMENDATION:**

Recommend that the board award the bid for project BRS-C097(147)--60-97 to the low bidder and approve the resolution directing the county engineer to sign the contracts once proper paperwork is presented by the contractor.

**ACTION REQUIRED / PROPOSED MOTION:**

Motion that the board award the bid for project BRS-C097(147)--60-97 to the low bidder and approve the resolution directing the county engineer to sign the contracts once a signed contract and bond are returned by the contractor for signature.

BID AWARD AND DESIGNATION AND AUTHORIZATION OF  
COUNTY ENGINEER FOR ELECTRONIC SIGNATURE OF CONTRACT AND  
BOND

**RESOLUTION NO.** \_\_\_\_\_

**WHEREAS**, the Board of Supervisors has received bids for the project captioned herein, and,

**WHEREAS**, the board has considered the bids and concurs with the Iowa DOT and the County Engineer's recommendation to award the contract to the lowest responsible bidder, and:

**WHEREAS**, time is of the essence in locking in material prices in a rapidly changing cost environment currently being experienced by contractors and road agencies across the state, the Board is directing the County Engineer to electronically sign the contracts and bonds for the following project upon presentation of completed documents meeting contract requirements for the following project:

**BRS-CO97(145)—60-97**  
**Bridge Replacement, County route D12/110<sup>th</sup> Street**

**NOW, THEREFORE, BE IT RESOLVED** by the Woodbury County Board of Supervisors hereby awards the bid and directs the County Engineer is directed to electronically sign the contracts and bonds for the above captioned project upon presentation of final contract documents.

**Passed and approved this 28<sup>th</sup> day of March, 2023.**

\_\_\_\_\_  
Matthew Ung, Chairperson  
Woodbury County Board of Supervisors

**Attest:**

\_\_\_\_\_  
Patrick Gill  
Woodbury County Auditor

**WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM**

Date: 3/23/2023 Weekly Agenda Date: 3/28/2023

**ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN:** Mark J. Nahra, County Engineer

**WORDING FOR AGENDA ITEM:**

Receive and consider bids for annual corrugated metal pipe purchase for 2023, project CP-2023

**ACTION REQUIRED:**

Approve Ordinance       Approve Resolution       Approve Motion   
Public Hearing       Other: Informational       Attachments

**EXECUTIVE SUMMARY:**

The county road department annually takes bids for corrugated metal pipe culverts for use in road projects and driveways. Bids have been requested from pipe vendors for board consideration.

**BACKGROUND:**

The county road department stocks pipe for driveway construction and repairs as well as for use as cross road culverts. Several county project culverts are included in the annual bid as well to get better pricing as part of a large order.

**FINANCIAL IMPACT:**

The culverts are paid for with local funds.

**IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?**

Yes       No

**RECOMMENDATION:**

1) I recommend that the Board receive bids for project number CP-2023 and return them to the county engineer for review and recommendation.  
2) If quotes show a clear low quote, the engineer may recommend award at the Board meeting after opening the quotes.

**ACTION REQUIRED / PROPOSED MOTION:**

1) Motion to receive bids for project number CP-2023 and return them to the county engineer for review and recommendation.  
2) Motion to award bid if low quote is clearly determined by bid results.

**TABULATION OF BIDS**

PROJECT NO. CP-2023

LETTING DATE March 28, 2023

MAINTENANCE CULVERT PIPE LETTING

NOTE: IN CASE OF MATHEMATICAL ERROR, UNIT PRICE SHALL GOVERN

|   |                        |    |            |       |                                |            |                                 |   |                  |        |                    |            |                     |   |            |        |
|---|------------------------|----|------------|-------|--------------------------------|------------|---------------------------------|---|------------------|--------|--------------------|------------|---------------------|---|------------|--------|
|   |                        | ** | **         | *     |                                | *          |                                 | * |                  | *      |                    | *          |                     | * |            |        |
|   |                        | ** | **         | *     | Northern Iowa Construction Pro | *          | Metal Culverts Inc.             | * | TrueNorth Steel  | *      | Illowa Culvert     | *          | Iowa Plains Signing |   |            |        |
|   |                        | ** | **         | *     | 920 Columbine Dr.              | *          | P. O. Box 9, 504 Wilson Ind. Rd | * | 1522 40th St. N. | *      | P. O. Box 43       | *          | 1110 W. 6th St.     |   |            |        |
|   |                        | ** | **         | *     | Cedar Falls, IA 50613          | *          | Maryville, MO 64468             | * | Fargo, ND 58102  | *      | Low Moor, IA 52757 | *          | Slater, IA 50244    |   |            |        |
|   |                        | ** | QUANTITIES | **    | *                              | UNIT PRICE | AMOUNT                          | * | UNIT PRICE       | AMOUNT | *                  | UNIT PRICE | AMOUNT              | * | UNIT PRICE | AMOUNT |
| 1 | 18" CMP                | ** | 186.00     | I.f.  | *                              |            |                                 | * |                  |        | *                  |            |                     | * |            |        |
| 2 | 24" CMP                | ** | 1682.00    | I.f.  | *                              |            |                                 | * |                  |        | *                  |            |                     | * |            |        |
| 3 | 30" CMP                | ** | 40.00      | I.f.  | *                              |            |                                 | * |                  |        | *                  |            |                     | * |            |        |
| 4 | 36" CMP                | ** | 332.00     | I.f.  | *                              |            |                                 | * |                  |        | *                  |            |                     | * |            |        |
| 5 | 18" Bands              | ** | 10.00      | each  | *                              |            |                                 | * |                  |        | *                  |            |                     | * |            |        |
| 6 | 24" Bands              | ** | 90.00      | each  | *                              |            |                                 | * |                  |        | *                  |            |                     | * |            |        |
| 7 | 30" Bands              | ** | 2.00       | each  | *                              |            |                                 | * |                  |        | *                  |            |                     | * |            |        |
| 8 | 36" Bands              | ** | 19.00      | each  | *                              |            |                                 | * |                  |        | *                  |            |                     | * |            |        |
| 9 | Special Pipe CP-2023-1 | ** | 1.00       | L. S. | *                              |            |                                 | * |                  |        | *                  |            |                     | * |            |        |
|   |                        |    |            |       | *                              |            | \$ -                            | * |                  | \$ -   | *                  |            | \$ -                | * |            | \$ -   |

LETTING DATE March 28, 2023

MAINTENANCE CULVERT PIPE LETTING

NOTE: IN CASE OF MATHEMATICAL ERROR, UNIT PRICE SHALL GOVERN

|   |                        |    |            |       |                      |            |                         |   |                       |        |                            |            |                      |   |            |        |
|---|------------------------|----|------------|-------|----------------------|------------|-------------------------|---|-----------------------|--------|----------------------------|------------|----------------------|---|------------|--------|
|   |                        | ** | **         | *     | Contech              | *          | All Steel Products Inc. | * | Husker Steel          | *      | Dakota Supply Group        | *          | Contractor Solutions |   |            |        |
|   |                        | ** | **         | *     | 1114 SE Lorenz Drive | *          | P. O Box 270            | * | 1864 29th Avenue East | *      | 2727 Cornhusker Drive      | *          | 5325 NW 2nd Ave.     |   |            |        |
|   |                        | ** | **         | *     | Ankeny, IA 50021     | *          | Staunton, IL 62088      | * | Columbus, NE 68602    | *      | South Sioux City, NE 58776 | *          | Des Moines, IA 50313 |   |            |        |
|   |                        | ** | QUANTITIES | **    | *                    | UNIT PRICE | AMOUNT                  | * | UNIT PRICE            | AMOUNT | *                          | UNIT PRICE | AMOUNT               | * | UNIT PRICE | AMOUNT |
| 1 | 18" CMP                | ** | 186.00     | I.f.  | *                    |            |                         | * |                       |        | *                          |            |                      | * |            |        |
| 2 | 24" CMP                | ** | 1682.00    | I.f.  | *                    |            |                         | * |                       |        | *                          |            |                      | * |            |        |
| 3 | 30" CMP                | ** | 40.00      | I.f.  | *                    |            |                         | * |                       |        | *                          |            |                      | * |            |        |
| 4 | 36" CMP                | ** | 332.00     | I.f.  | *                    |            |                         | * |                       |        | *                          |            |                      | * |            |        |
| 5 | 18" Bands              | ** | 10.00      | each  | *                    |            |                         | * |                       |        | *                          |            |                      | * |            |        |
| 6 | 24" Bands              | ** | 90.00      | each  | *                    |            |                         | * |                       |        | *                          |            |                      | * |            |        |
| 7 | 30" Bands              | ** | 2.00       | each  | *                    |            |                         | * |                       |        | *                          |            |                      | * |            |        |
| 8 | 36" Bands              | ** | 19.00      | each  | *                    |            |                         | * |                       |        | *                          |            |                      | * |            |        |
| 9 | Special Pipe CP-2023-1 | ** | 1.00       | L. S. | *                    |            |                         | * |                       |        | *                          |            |                      | * |            |        |
|   |                        |    |            |       | *                    |            | \$ -                    | * |                       | \$ -   | *                          |            | \$ -                 | * |            | \$ -   |

March 20, 2023

**Via E-Mail Only**

Mr. Dennis Butler  
Finance/Budget Director  
Woodbury County Courthouse  
620 Douglas Street, Room 104  
Sioux City, Iowa 51101

Re: Woodbury County, State of Iowa  
General Obligation Capital Loan Notes (ECP & GCP)

Dear Dennis

We have now prepared and are enclosing herewith procedure to cover action taken by the County Officials relating to the above issues. **A separate set is enclosed for each purpose.**

As to the essential county purpose portions of this issue, we enclose suggested proceedings to be acted upon by the Board on the date fixed for the hearing on the authorization to enter into a loan agreement and the issuance of the above mentioned Notes, pursuant to the provisions of Code Sections 331.402 and 331.443. A certificate to attest the proceedings is also enclosed.

The proceedings are prepared to show as a first step the receipt of any oral or written objections from any resident or property owner to the proposed action of the Board to enter into a loan agreement and issue the Notes. A summary of objections received or made, if any, should be attached to the proceedings. After all objections have been received and considered if the Board decides not to abandon the proposal to issue the Notes, a form of resolution follows that should be introduced and adopted.

Action Must Be Taken At The Hearing.

The Board is required by statute to adopt the resolution instituting proceedings to enter into a loan agreement and issue the Notes at the hearing or an adjournment thereof. If necessary to adjourn, the minutes are written to accommodate that action.

In the event the Board decides to abandon the proposal, then the form of resolution included in the proceedings should not be adopted. We would suggest that, in this event, a motion merely be adopted to the effect that such proposal is abandoned.

Section 331.443 of the Code provides that any resident or property owner may appeal the decision to take additional action to the District Court for the County within 15 days after the additional action is taken. The additional action is final and conclusive unless the court finds that the Board exceeded its authority.

In the event an appeal is filed by any resident or property owner, please see that we are notified immediately; and, as soon as available, a copy of the notice of appeal should be furnished our office for review.

As to the general county purpose portions of this issue, we enclose herewith suggested proceedings to be acted upon by the Board on the date fixed for the hearing on the proposed authorization of a loan agreement and the issuance of the above mentioned Notes, pursuant to the provisions of Code Sections 331.402 and 331.442. A certificate to attest the proceedings is also enclosed.

Action must be taken at hearing.

The proceedings are prepared to show as a first step the receipt of any petition for election on the proposed action of the Board to issue the Notes.

If no petition is filed, the Board should proceed to adopt the resolution instituting proceedings to take additional action for the authorization of a loan agreement and the issuance of the Notes. Please notify me of the action taken so we can arrange to prepare the proceedings to follow.

In the event the Board decides to abandon the proposal to enter into a loan agreement and issue Notes, then the form of resolution should not be adopted. We would suggest that, in this event, a motion merely be adopted to the effect that the proposal is abandoned.

If Petition for Referendum is Filed.

If such a petition has been received and if the Board decides not to abandon the proposal to enter into a loan agreement and issue the Notes, a form of resolution should be introduced and adopted, to adjourn the matter to permit preparation of the resolution to call an election.

Please see that we are advised immediately if a petition is filed bearing signatures of a sufficient number of eligible electors.

**Please return a completed copy of each proceeding, via email followed up by hard copies, filled in as the original and certified back to us.**

If you have any questions pertaining to the proceedings enclosed or this letter, please do not hesitate to either write or call.

Ahlers & Cooney, P.C.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jason L. Comisky". The signature is fluid and cursive, with a large initial "J" and a long, sweeping underline.

Jason L. Comisky  
FOR THE FIRM

JLC:ks

Enclosures

cc: Karen James (via email)  
Heather Satterwhite (via email)



**ITEMS TO INCLUDE ON AGENDA FOR MARCH 28, 2023**

**WOODBURY COUNTY, IOWA**

Not to Exceed \$600,701 General Obligation Capital Loan Notes (ECP #1)

- Public hearing on the authorization of a Loan Agreement and the issuance of Notes to evidence the obligation of the County thereunder.
- Resolution instituting proceedings to take additional action.

NOTICE MUST BE GIVEN PURSUANT TO IOWA CODE  
CHAPTER 21 AND THE LOCAL RULES OF THE COUNTY.

March 28, 2023

The Board of Supervisors of Woodbury County, State of Iowa, met in \_\_\_\_\_ session, in the Basement Boardroom, Woodbury County Courthouse, 620 Douglas Street, Sioux City, Iowa, at \_\_\_\_\_ .M., on the above date. There were present Chairperson \_\_\_\_\_, in the chair, and the following named Board Members:

\_\_\_\_\_

Absent: \_\_\_\_\_

Vacant: \_\_\_\_\_

\* \* \* \* \*

The Chairperson announced that this was the time and place for the public hearing and meeting on the matter of the authorization of a Loan Agreement and the issuance of not to exceed \$600,701 General Obligation Capital Loan Notes (ECP #1), in order to provide funds to pay the costs of erecting, equipping, remodeling or reconstructing of the Courthouse including remodeling Room 210, software, hardware and other equipment; equipping the law enforcement center including software, hardware and other equipment; and erecting, equipping, remodeling or reconstructing the Siouxland District Health building, for essential county purposes, and that notice of the proposed action by the Board to institute proceedings for the authorization of the Loan Agreement and the issuance of the Notes had been published as provided by Sections 331.402 and 331.443 of the Code of Iowa.

The Chairperson then asked the Auditor whether any written objections had been filed by any resident or property owner of the County to the issuance of the Notes. The Auditor advised the Chairperson and the Board that \_\_\_\_\_ written objections had been filed. The Chairperson then called for oral objections to the issuance of the Notes and \_\_\_\_\_ were made. Whereupon, the Chairperson declared the time for receiving oral and written objections to be closed.

(Attach here a summary of objections received or made, if any)

Whereupon, the Chairperson declared the hearing on the authorization of entering into a Loan Agreement and the issuance of the Notes to be closed.

The Board then considered the proposed action and the extent of objections thereto.

Whereupon, Board Member \_\_\_\_\_ introduced and delivered to the Auditor the Resolution hereinafter set out entitled "RESOLUTION INSTITUTING PROCEEDINGS TO TAKE ADDITIONAL ACTION FOR THE ISSUANCE OF NOT TO EXCEED \$600,701 GENERAL OBLIGATION CAPITAL LOAN NOTES (ECP #1)", and moved:

- that the Resolution be adopted.
- to ADJOURN and defer action on the Resolution and the proposal to institute proceedings for the issuance of notes to the meeting to be held at \_\_\_\_\_ .M. on the \_\_\_\_\_ day of \_\_\_\_\_, 2023, at this place.

Board Member \_\_\_\_\_ seconded the motion. The roll was called and the vote was,

AYES: \_\_\_\_\_

\_\_\_\_\_

NAYS: \_\_\_\_\_

Whereupon, the Chairperson declared the measure duly adopted.

RESOLUTION INSTITUTING PROCEEDINGS TO TAKE  
ADDITIONAL ACTION FOR THE ISSUANCE OF NOT TO  
EXCEED \$600,701 GENERAL OBLIGATION CAPITAL LOAN  
NOTES (ECP #1)

WHEREAS, pursuant to notice published as required by law, the Board of Supervisors has held a public meeting and hearing upon the proposal to institute proceedings for the authorization of a Loan Agreement and the issuance of not to exceed \$600,701 General Obligation Capital Loan Notes (ECP #1), for the essential county purposes, in order to provide funds to pay the costs of erecting, equipping, remodeling or reconstructing of the Courthouse including remodeling Room 210, software, hardware and other equipment; equipping the law enforcement center including software, hardware and other equipment; and erecting, equipping, remodeling or reconstructing the Siouxland District Health building, and has considered the extent of objections received from residents or property owners as to the proposed issuance of Notes; and following action is now considered to be in the best interests of the County and residents thereof.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF  
WOODBURY COUNTY, STATE OF IOWA:

Section 1. That this Board does hereby institute proceedings and take additional action for the authorization and issuance in the manner required by law of not to exceed \$600,701 General Obligation Capital Loan Notes (ECP #1), for the foregoing essential county purposes.

Section 2. This Resolution shall serve as a declaration of official intent under Treasury Regulation 1.150-2 and shall be maintained on file as a public record of such intent. It is reasonably expected that the general fund moneys may be advanced from time to time for capital expenditures which are to be paid from the proceeds of the above Notes. The amounts so advanced shall be reimbursed from the proceeds of the Notes not later than eighteen months after the initial payment of the capital expenditures or eighteen months after the property is placed in service. Such advancements shall not exceed the amount authorized in this Resolution unless the same are for preliminary expenditures or unless another declaration of intention is adopted.

PASSED AND APPROVED this 28th day of March, 2023.

\_\_\_\_\_  
Chairperson

ATTEST:

\_\_\_\_\_  
County Auditor

CERTIFICATE

STATE OF IOWA )  
 ) SS  
COUNTY OF WOODBURY )

I, the undersigned County Auditor of Woodbury County, State of Iowa, do hereby certify that attached is a true and complete copy of the portion of the records of the County showing proceedings of the Board, and the same is a true and complete copy of the action taken by the Board with respect to the matter at the meeting held on the date indicated in the attachment, which proceedings remain in full force and effect, and have not been amended or rescinded in any way; that meeting and all action thereat was duly and publicly held in accordance with a notice of meeting and tentative agenda, a copy of which was timely served on each member of the Board and posted on a bulletin board or other prominent place easily accessible to the public and clearly designated for that purpose at the principal office of the Board pursuant to the local rules of the Board and the provisions of Chapter 21, Code of Iowa, upon reasonable advance notice to the public and media at least twenty-four hours prior to the commencement of the meeting as required by law and with members of the public present in attendance; I further certify that the individuals named therein were on the date thereof duly and lawfully possessed of their respective County offices as indicated therein, that no Board vacancy existed except as may be stated in the proceedings, and that no controversy or litigation is pending, prayed or threatened involving the incorporation, organization, existence or boundaries of the County or the right of the individuals named therein as officers to their respective positions.

WITNESS my hand and the seal of the Board hereto affixed this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
County Auditor, Woodbury County, State of Iowa

(SEAL)

**ITEMS TO INCLUDE ON AGENDA FOR MARCH 28, 2023**

**WOODBURY COUNTY, IOWA**

Not to Exceed \$662,969 General Obligation Capital Loan Notes (ECP #2)

- Public hearing on the authorization of a Loan Agreement and the issuance of Notes to evidence the obligation of the County thereunder.
- Resolution instituting proceedings to take additional action.

NOTICE MUST BE GIVEN PURSUANT TO IOWA CODE  
CHAPTER 21 AND THE LOCAL RULES OF THE COUNTY.

March 28, 2023

The Board of Supervisors of Woodbury County, State of Iowa, met in \_\_\_\_\_ session, in the Basement Boardroom, Woodbury County Courthouse, 620 Douglas Street, Sioux City, Iowa, at \_\_\_\_\_ .M., on the above date. There were present Chairperson \_\_\_\_\_, in the chair, and the following named Board Members:

\_\_\_\_\_

Absent: \_\_\_\_\_

Vacant: \_\_\_\_\_

\* \* \* \* \*



The Chairperson announced that this was the time and place for the public hearing and meeting on the matter of the authorization of a Loan Agreement and the issuance of not to exceed \$662,969 General Obligation Capital Loan Notes (ECP #2), in order to provide funds to pay the costs of the planning, acquisition, leasing, construction, reconstruction, extension, remodeling, improvement, repair, equipping, maintenance, and operation of works and facilities useful for the collection, treatment, and disposal of surface waters and streams including the 28th Street sewer project; and the construction, reconstruction, improvement, or repair of Elk Creek Road which is located along the corporate limits of a city and is partly within and partly without the limits and is in whole or part a secondary road and is also a capital project that assists in economic development which creates jobs and wealth, for essential county purposes, and that notice of the proposed action by the Board to institute proceedings for the authorization of the Loan Agreement and the issuance of the Notes had been published as provided by Sections 331.402 and 331.443 of the Code of Iowa.

The Chairperson then asked the Auditor whether any written objections had been filed by any resident or property owner of the County to the issuance of the Notes. The Auditor advised the Chairperson and the Board that \_\_\_\_\_ written objections had been filed. The Chairperson then called for oral objections to the issuance of the Notes and \_\_\_\_\_ were made. Whereupon, the Chairperson declared the time for receiving oral and written objections to be closed.

(Attach here a summary of objections received or made, if any)

Whereupon, the Chairperson declared the hearing on the authorization of entering into a Loan Agreement and the issuance of the Notes to be closed.

The Board then considered the proposed action and the extent of objections thereto.

Whereupon, Board Member \_\_\_\_\_ introduced and delivered to the Auditor the Resolution hereinafter set out entitled "RESOLUTION INSTITUTING PROCEEDINGS TO TAKE ADDITIONAL ACTION FOR THE ISSUANCE OF NOT TO EXCEED \$662,969 GENERAL OBLIGATION CAPITAL LOAN NOTES (ECP #2)", and moved:

- that the Resolution be adopted.
- to ADJOURN and defer action on the Resolution and the proposal to institute proceedings for the issuance of notes to the meeting to be held at \_\_\_\_\_ .M. on the \_\_\_\_\_ day of \_\_\_\_\_, 2023, at this place.

Board Member \_\_\_\_\_ seconded the motion. The roll was called and the vote was,

AYES: \_\_\_\_\_

\_\_\_\_\_

NAYS: \_\_\_\_\_

Whereupon, the Chairperson declared the measure duly adopted.

RESOLUTION INSTITUTING PROCEEDINGS TO TAKE  
ADDITIONAL ACTION FOR THE ISSUANCE OF NOT TO  
EXCEED \$662,969 GENERAL OBLIGATION CAPITAL LOAN  
NOTES (ECP #2)

WHEREAS, pursuant to notice published as required by law, the Board of Supervisors has held a public meeting and hearing upon the proposal to institute proceedings for the authorization of a Loan Agreement and the issuance of not to exceed \$662,969 General Obligation Capital Loan Notes (ECP #2), for the essential county purposes, in order to provide funds to pay the costs of the planning, acquisition, leasing, construction, reconstruction, extension, remodeling, improvement, repair, equipping, maintenance, and operation of works and facilities useful for the collection, treatment, and disposal of surface waters and streams including the 28th Street sewer project; and the construction, reconstruction, improvement, or repair of Elk Creek Road which is located along the corporate limits of a city and is partly within and partly without the limits and is in whole or part a secondary road and is also a capital project that assists in economic development which creates jobs and wealth, and has considered the

extent of objections received from residents or property owners as to the proposed issuance of Notes; and following action is now considered to be in the best interests of the County and residents thereof.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF WOODBURY COUNTY, STATE OF IOWA:

Section 1. That this Board does hereby institute proceedings and take additional action for the authorization and issuance in the manner required by law of not to exceed \$662,969 General Obligation Capital Loan Notes (ECP #2), for the foregoing essential county purposes.

Section 2. This Resolution shall serve as a declaration of official intent under Treasury Regulation 1.150-2 and shall be maintained on file as a public record of such intent. It is reasonably expected that the general fund moneys may be advanced from time to time for capital expenditures which are to be paid from the proceeds of the above Notes. The amounts so advanced shall be reimbursed from the proceeds of the Notes not later than eighteen months after the initial payment of the capital expenditures or eighteen months after the property is placed in service. Such advancements shall not exceed the amount authorized in this Resolution unless the same are for preliminary expenditures or unless another declaration of intention is adopted.

PASSED AND APPROVED this 28th day of March, 2023.

---

Chairperson

ATTEST:

---

County Auditor

CERTIFICATE

STATE OF IOWA )  
 ) SS  
COUNTY OF WOODBURY )

I, the undersigned County Auditor of Woodbury County, State of Iowa, do hereby certify that attached is a true and complete copy of the portion of the records of the County showing proceedings of the Board, and the same is a true and complete copy of the action taken by the Board with respect to the matter at the meeting held on the date indicated in the attachment, which proceedings remain in full force and effect, and have not been amended or rescinded in any way; that meeting and all action thereat was duly and publicly held in accordance with a notice of meeting and tentative agenda, a copy of which was timely served on each member of the Board and posted on a bulletin board or other prominent place easily accessible to the public and clearly designated for that purpose at the principal office of the Board pursuant to the local rules of the Board and the provisions of Chapter 21, Code of Iowa, upon reasonable advance notice to the public and media at least twenty-four hours prior to the commencement of the meeting as required by law and with members of the public present in attendance; I further certify that the individuals named therein were on the date thereof duly and lawfully possessed of their respective County offices as indicated therein, that no Board vacancy existed except as may be stated in the proceedings, and that no controversy or litigation is pending, prayed or threatened involving the incorporation, organization, existence or boundaries of the County or the right of the individuals named therein as officers to their respective positions.

WITNESS my hand and the seal of the Board hereto affixed this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
County Auditor, Woodbury County, State of Iowa

(SEAL)

**ITEMS TO INCLUDE ON AGENDA FOR MARCH 28, 2023**

**WOODBURY COUNTY, IOWA**

Not to Exceed \$60,000 General Obligation Capital Loan Notes (GCP #3)

- Public hearing on the authorization of a Loan Agreement and the issuance of Notes to evidence the obligation of the County thereunder.
- Resolution instituting proceedings to take additional action.

NOTICE MUST BE GIVEN PURSUANT TO IOWA CODE  
CHAPTER 21 AND THE LOCAL RULES OF THE COUNTY.

March 28, 2023

The Board of Supervisors of Woodbury County, State of Iowa, met in \_\_\_\_\_ session, in the Basement Boardroom, Woodbury County Courthouse, 620 Douglas Street, Sioux City, Iowa, at \_\_\_\_\_ .M., on the above date. There were present Chairperson \_\_\_\_\_, in the chair, and the following named Board Members:

\_\_\_\_\_

Absent: \_\_\_\_\_

Vacant: \_\_\_\_\_

\* \* \* \* \*

The Chairperson announced that this was the time and place for the public hearing and meeting on the matter of the authorization of a Loan Agreement and the issuance of not to exceed \$60,000 General Obligation Capital Loan Notes (GCP #3), in order to provide funds to pay the costs of the acquisition and equipping a vehicle for emergency services which is necessary for the operation of the county or the health and welfare of its citizens, for general county purposes, and that notice of the proposed action by the Board to institute proceedings for the authorization of the Loan Agreement and the issuance of the Notes and the right to petition for an election had been published as provided by Sections 331.402 and 331.442 of the Code of Iowa, and the Chairperson then asked the County Auditor whether any petition had been filed in the Auditor's Office, in the manner provided by Section 331.306 of the Code of Iowa, and the Auditor reported that no such petition had been filed, requesting that the question of issuing the Notes be submitted to the qualified electors of the County.

The Chairperson then asked the Auditor whether any written objections had been filed by any resident or property owner of the County to the issuance of the Notes. The Auditor advised the Chairperson and the Board that \_\_\_\_\_ written objections had been filed. The Chairperson then called for oral objections to the issuance of the Notes and \_\_\_\_\_ were made. Whereupon, the Chairperson declared the time for receiving oral and written objections to be closed.

(Attach here a summary of objections received or made, if any)

Whereupon, the Chairperson declared the hearing on the authorization of entering into a Loan Agreement and the issuance of the Notes to be closed.

The Board then considered the proposed action and the extent of objections thereto.

Whereupon, Board Member \_\_\_\_\_ introduced and delivered to the Auditor the Resolution hereinafter set out entitled "RESOLUTION INSTITUTING PROCEEDINGS TO TAKE ADDITIONAL ACTION FOR THE ISSUANCE OF NOT TO EXCEED \$60,000 GENERAL OBLIGATION CAPITAL LOAN NOTES (GCP #3)", and moved:

- that the Resolution be adopted.
- to ADJOURN and defer action on the Resolution and the proposal to institute proceedings for the issuance of notes to the meeting to be held at \_\_\_\_\_ .M. on the \_\_\_\_\_ day of \_\_\_\_\_, 2023, at this place.

Board Member \_\_\_\_\_ seconded the motion. The roll was called and the vote was,

AYES: \_\_\_\_\_

\_\_\_\_\_

NAYS: \_\_\_\_\_

Whereupon, the Chairperson declared the measure duly adopted.

RESOLUTION INSTITUTING PROCEEDINGS TO TAKE ADDITIONAL ACTION FOR THE ISSUANCE OF NOT TO EXCEED \$60,000 GENERAL OBLIGATION CAPITAL LOAN NOTES (GCP #3)

WHEREAS, pursuant to notice published as required by law, the Board of Supervisors has held a public meeting and hearing upon the proposal to institute proceedings for the authorization of a Loan Agreement and the issuance of not to exceed \$60,000 General Obligation Capital Loan Notes (GCP #3), for the general county purposes, in order to provide funds to pay the costs of the acquisition and equipping a vehicle for emergency services which is necessary for the operation of the county or the health and welfare of its citizens, and has considered the extent of objections received from residents or property owners as to the proposed issuance of Notes; and no petition was filed calling for a referendum thereon. The following action is now considered to be in the best interests of the County and residents thereof.



NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF  
WOODBURY COUNTY, STATE OF IOWA:

Section 1. That this Board does hereby institute proceedings and take additional action for the authorization and issuance in the manner required by law of not to exceed \$60,000 General Obligation Capital Loan Notes (GCP #3), for the foregoing general county purposes.

Section 2. This Resolution shall serve as a declaration of official intent under Treasury Regulation 1.150-2 and shall be maintained on file as a public record of such intent. It is reasonably expected that the general fund moneys may be advanced from time to time for capital expenditures which are to be paid from the proceeds of the above Notes. The amounts so advanced shall be reimbursed from the proceeds of the Notes not later than eighteen months after the initial payment of the capital expenditures or eighteen months after the property is placed in service. Such advancements shall not exceed the amount authorized in this Resolution unless the same are for preliminary expenditures or unless another declaration of intention is adopted.

PASSED AND APPROVED this 28th day of March, 2023.

\_\_\_\_\_  
Chairperson

ATTEST:

\_\_\_\_\_  
County Auditor

CERTIFICATE

STATE OF IOWA )  
 ) SS  
COUNTY OF WOODBURY )

I, the undersigned County Auditor of Woodbury County, State of Iowa, do hereby certify that attached is a true and complete copy of the portion of the records of the County showing proceedings of the Board, and the same is a true and complete copy of the action taken by the Board with respect to the matter at the meeting held on the date indicated in the attachment, which proceedings remain in full force and effect, and have not been amended or rescinded in any way; that meeting and all action thereat was duly and publicly held in accordance with a notice of meeting and tentative agenda, a copy of which was timely served on each member of the Board and posted on a bulletin board or other prominent place easily accessible to the public and clearly designated for that purpose at the principal office of the Board pursuant to the local rules of the Board and the provisions of Chapter 21, Code of Iowa, upon reasonable advance notice to the public and media at least twenty-four hours prior to the commencement of the meeting as required by law and with members of the public present in attendance; I further certify that the individuals named therein were on the date thereof duly and lawfully possessed of their respective County offices as indicated therein, that no Board vacancy existed except as may be stated in the proceedings, and that no controversy or litigation is pending, prayed or threatened involving the incorporation, organization, existence or boundaries of the County or the right of the individuals named therein as officers to their respective positions.

WITNESS my hand and the seal of the Board hereto affixed this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
County Auditor, Woodbury County, State of Iowa

(SEAL)

**ITEMS TO INCLUDE ON AGENDA FOR MARCH 28, 2023**

**WOODBURY COUNTY, IOWA**

Not to Exceed \$276,330 General Obligation Capital Loan Notes (GCP #4)

- Public hearing on the authorization of a Loan Agreement and the issuance of Notes to evidence the obligation of the County thereunder.
- Resolution instituting proceedings to take additional action.

NOTICE MUST BE GIVEN PURSUANT TO IOWA CODE  
CHAPTER 21 AND THE LOCAL RULES OF THE COUNTY.

March 28, 2023

The Board of Supervisors of Woodbury County, State of Iowa, met in \_\_\_\_\_ session, in the Basement Boardroom, Woodbury County Courthouse, 620 Douglas Street, Sioux City, Iowa, at \_\_\_\_\_ .M., on the above date. There were present Chairperson \_\_\_\_\_, in the chair, and the following named Board Members:

\_\_\_\_\_

Absent: \_\_\_\_\_

Vacant: \_\_\_\_\_

\* \* \* \* \*

The Chairperson announced that this was the time and place for the public hearing and meeting on the matter of the authorization of a Loan Agreement and the issuance of not to exceed \$276,330 General Obligation Capital Loan Notes (GCP #4), in order to provide funds to pay the costs of the acquisition and equipping of sheriff's vehicles which are necessary for the operation of the county or the health and welfare of its citizens, for general county purposes, and that notice of the proposed action by the Board to institute proceedings for the authorization of the Loan Agreement and the issuance of the Notes and the right to petition for an election had been published as provided by Sections 331.402 and 331.442 of the Code of Iowa, and the Chairperson then asked the County Auditor whether any petition had been filed in the Auditor's Office, in the manner provided by Section 331.306 of the Code of Iowa, and the Auditor reported that no such petition had been filed, requesting that the question of issuing the Notes be submitted to the qualified electors of the County.

The Chairperson then asked the Auditor whether any written objections had been filed by any resident or property owner of the County to the issuance of the Notes. The Auditor advised the Chairperson and the Board that \_\_\_\_\_ written objections had been filed. The Chairperson then called for oral objections to the issuance of the Notes and \_\_\_\_\_ were made. Whereupon, the Chairperson declared the time for receiving oral and written objections to be closed.

(Attach here a summary of objections received or made, if any)

Whereupon, the Chairperson declared the hearing on the authorization of entering into a Loan Agreement and the issuance of the Notes to be closed.

The Board then considered the proposed action and the extent of objections thereto.

Whereupon, Board Member \_\_\_\_\_ introduced and delivered to the Auditor the Resolution hereinafter set out entitled "RESOLUTION INSTITUTING PROCEEDINGS TO TAKE ADDITIONAL ACTION FOR THE ISSUANCE OF NOT TO EXCEED \$276,330 GENERAL OBLIGATION CAPITAL LOAN NOTES (GCP #4)", and moved:

- that the Resolution be adopted.
- to ADJOURN and defer action on the Resolution and the proposal to institute proceedings for the issuance of notes to the meeting to be held at \_\_\_\_\_ .M. on the \_\_\_\_\_ day of \_\_\_\_\_, 2023, at this place.

Board Member \_\_\_\_\_ seconded the motion. The roll was called and the vote was,

AYES: \_\_\_\_\_

\_\_\_\_\_

NAYS: \_\_\_\_\_

Whereupon, the Chairperson declared the measure duly adopted.

RESOLUTION INSTITUTING PROCEEDINGS TO TAKE  
ADDITIONAL ACTION FOR THE ISSUANCE OF NOT TO  
EXCEED \$276,330 GENERAL OBLIGATION CAPITAL LOAN  
NOTES

WHEREAS, pursuant to notice published as required by law, the Board of Supervisors has held a public meeting and hearing upon the proposal to institute proceedings for the authorization of a Loan Agreement and the issuance of not to exceed \$276,330 General Obligation Capital Loan Notes (GCP #4), for the general county purposes, in order to provide funds to pay the costs of the acquisition and equipping of sheriff's vehicles which are necessary for the operation of the county or the health and welfare of its citizens, and has considered the extent of objections received from residents or property owners as to the proposed issuance of Notes; and no petition was filed calling for a referendum thereon. The following action is now considered to be in the best interests of the County and residents thereof.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF  
WOODBURY COUNTY, STATE OF IOWA:

Section 1. That this Board does hereby institute proceedings and take additional action for the authorization and issuance in the manner required by law of not to exceed \$276,330 General Obligation Capital Loan Notes (GCP #4), for the foregoing general county purposes.

Section 2. This Resolution shall serve as a declaration of official intent under Treasury Regulation 1.150-2 and shall be maintained on file as a public record of such intent. It is reasonably expected that the general fund moneys may be advanced from time to time for capital expenditures which are to be paid from the proceeds of the above Notes. The amounts so advanced shall be reimbursed from the proceeds of the Notes not later than eighteen months after the initial payment of the capital expenditures or eighteen months after the property is placed in service. Such advancements shall not exceed the amount authorized in this Resolution unless the same are for preliminary expenditures or unless another declaration of intention is adopted.

PASSED AND APPROVED this 28th day of March, 2023.

\_\_\_\_\_  
Chairperson

ATTEST:

\_\_\_\_\_  
County Auditor

CERTIFICATE

STATE OF IOWA )  
 ) SS  
COUNTY OF WOODBURY )

I, the undersigned County Auditor of Woodbury County, State of Iowa, do hereby certify that attached is a true and complete copy of the portion of the records of the County showing proceedings of the Board, and the same is a true and complete copy of the action taken by the Board with respect to the matter at the meeting held on the date indicated in the attachment, which proceedings remain in full force and effect, and have not been amended or rescinded in any way; that meeting and all action thereat was duly and publicly held in accordance with a notice of meeting and tentative agenda, a copy of which was timely served on each member of the Board and posted on a bulletin board or other prominent place easily accessible to the public and clearly designated for that purpose at the principal office of the Board pursuant to the local rules of the Board and the provisions of Chapter 21, Code of Iowa, upon reasonable advance notice to the public and media at least twenty-four hours prior to the commencement of the meeting as required by law and with members of the public present in attendance; I further certify that the individuals named therein were on the date thereof duly and lawfully possessed of their respective County offices as indicated therein, that no Board vacancy existed except as may be stated in the proceedings, and that no controversy or litigation is pending, prayed or threatened involving the incorporation, organization, existence or boundaries of the County or the right of the individuals named therein as officers to their respective positions.

WITNESS my hand and the seal of the Board hereto affixed this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
County Auditor, Woodbury County, State of Iowa

(SEAL)



**ITEMS TO INCLUDE ON AGENDA FOR MARCH 28, 2023**

**WOODBURY COUNTY, IOWA**

Not to Exceed \$300,000 General Obligation Capital Loan Notes (GCP #5)

- Public hearing on the authorization of a Loan Agreement and the issuance of Notes to evidence the obligation of the County thereunder.
- Resolution instituting proceedings to take additional action.

NOTICE MUST BE GIVEN PURSUANT TO IOWA CODE  
CHAPTER 21 AND THE LOCAL RULES OF THE COUNTY.

March 28, 2023

The Board of Supervisors of Woodbury County, State of Iowa, met in \_\_\_\_\_ session, in the Basement Boardroom, Woodbury County Courthouse, 620 Douglas Street, Sioux City, Iowa, at \_\_\_\_\_ .M., on the above date. There were present Chairperson \_\_\_\_\_, in the chair, and the following named Board Members:

\_\_\_\_\_

Absent: \_\_\_\_\_

Vacant: \_\_\_\_\_

\* \* \* \* \*

The Chairperson announced that this was the time and place for the public hearing and meeting on the matter of the authorization of a Loan Agreement and the issuance of not to exceed \$300,000 General Obligation Capital Loan Notes (GCP #5), in order to provide funds to pay the costs of the acquisition and equipping of the sheriff's department including body cameras and tasers which are necessary for the operation of the county or the health and welfare of its citizens, for general county purposes, and that notice of the proposed action by the Board to institute proceedings for the authorization of the Loan Agreement and the issuance of the Notes and the right to petition for an election had been published as provided by Sections 331.402 and 331.442 of the Code of Iowa, and the Chairperson then asked the County Auditor whether any petition had been filed in the Auditor's Office, in the manner provided by Section 331.306 of the Code of Iowa, and the Auditor reported that no such petition had been filed, requesting that the question of issuing the Notes be submitted to the qualified electors of the County.

The Chairperson then asked the Auditor whether any written objections had been filed by any resident or property owner of the County to the issuance of the Notes. The Auditor advised the Chairperson and the Board that \_\_\_\_\_ written objections had been filed. The Chairperson then called for oral objections to the issuance of the Notes and \_\_\_\_\_ were made. Whereupon, the Chairperson declared the time for receiving oral and written objections to be closed.

(Attach here a summary of objections received or made, if any)

Whereupon, the Chairperson declared the hearing on the authorization of entering into a Loan Agreement and the issuance of the Notes to be closed.

The Board then considered the proposed action and the extent of objections thereto.

Whereupon, Board Member \_\_\_\_\_ introduced and delivered to the Auditor the Resolution hereinafter set out entitled "RESOLUTION INSTITUTING PROCEEDINGS TO TAKE ADDITIONAL ACTION FOR THE ISSUANCE OF NOT TO EXCEED \$300,000 GENERAL OBLIGATION CAPITAL LOAN NOTES (GCP #5)", and moved:

- that the Resolution be adopted.
- to ADJOURN and defer action on the Resolution and the proposal to institute proceedings for the issuance of notes to the meeting to be held at \_\_\_\_\_ .M. on the \_\_\_\_\_ day of \_\_\_\_\_, 2023, at this place.

Board Member \_\_\_\_\_ seconded the motion. The roll was called and the vote was,

AYES: \_\_\_\_\_

\_\_\_\_\_

NAYS: \_\_\_\_\_

Whereupon, the Chairperson declared the measure duly adopted.

RESOLUTION INSTITUTING PROCEEDINGS TO TAKE  
ADDITIONAL ACTION FOR THE ISSUANCE OF NOT TO  
EXCEED \$300,000 GENERAL OBLIGATION CAPITAL LOAN  
NOTES (GCP #5)

WHEREAS, pursuant to notice published as required by law, the Board of Supervisors has held a public meeting and hearing upon the proposal to institute proceedings for the authorization of a Loan Agreement and the issuance of not to exceed \$300,000 General Obligation Capital Loan Notes (GCP #5), for the general county purposes, in order to provide funds to pay the costs of the acquisition and equipping of the sheriff's department including body cameras and tasers which are necessary for the operation of the county or the health and welfare of its citizens, and has considered the extent of objections received from residents or property owners as to the proposed issuance of Notes; and no petition was filed calling for a referendum thereon. The following action is now considered to be in the best interests of the County and residents thereof.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF  
WOODBURY COUNTY, STATE OF IOWA:

Section 1. That this Board does hereby institute proceedings and take additional action for the authorization and issuance in the manner required by law of not to exceed \$300,000 General Obligation Capital Loan Notes (GCP #5), for the foregoing general county purposes.

Section 2. This Resolution shall serve as a declaration of official intent under Treasury Regulation 1.150-2 and shall be maintained on file as a public record of such intent. It is reasonably expected that the general fund moneys may be advanced from time to time for capital expenditures which are to be paid from the proceeds of the above Notes. The amounts so advanced shall be reimbursed from the proceeds of the Notes not later than eighteen months after the initial payment of the capital expenditures or eighteen months after the property is placed in service. Such advancements shall not exceed the amount authorized in this Resolution unless the same are for preliminary expenditures or unless another declaration of intention is adopted.

PASSED AND APPROVED this 28th day of March, 2023.

\_\_\_\_\_  
Chairperson

ATTEST:

\_\_\_\_\_  
County Auditor

CERTIFICATE

STATE OF IOWA )  
 ) SS  
COUNTY OF WOODBURY )

I, the undersigned County Auditor of Woodbury County, State of Iowa, do hereby certify that attached is a true and complete copy of the portion of the records of the County showing proceedings of the Board, and the same is a true and complete copy of the action taken by the Board with respect to the matter at the meeting held on the date indicated in the attachment, which proceedings remain in full force and effect, and have not been amended or rescinded in any way; that meeting and all action thereat was duly and publicly held in accordance with a notice of meeting and tentative agenda, a copy of which was timely served on each member of the Board and posted on a bulletin board or other prominent place easily accessible to the public and clearly designated for that purpose at the principal office of the Board pursuant to the local rules of the Board and the provisions of Chapter 21, Code of Iowa, upon reasonable advance notice to the public and media at least twenty-four hours prior to the commencement of the meeting as required by law and with members of the public present in attendance; I further certify that the individuals named therein were on the date thereof duly and lawfully possessed of their respective County offices as indicated therein, that no Board vacancy existed except as may be stated in the proceedings, and that no controversy or litigation is pending, prayed or threatened involving the incorporation, organization, existence or boundaries of the County or the right of the individuals named therein as officers to their respective positions.

WITNESS my hand and the seal of the Board hereto affixed this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
County Auditor, Woodbury County, State of Iowa

(SEAL)

**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:   | 3.88154   |
| Maximum General Basic Tax Rate per \$1,000 of Taxable Value:    | 3.50000   |
| General Basic Tax Dollars to be Generated in Excess of Maximum: | 2,015,709 |

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:  
 The new Justice Center is opening in FY 24. There will be new operating costs and staffing in regards to this opening.

**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:   | 3.88154   |
| Maximum General Basic Tax Rate per \$1,000 of Taxable Value:    | 3.50000   |
| General Basic Tax Dollars to be Generated in Excess of Maximum: | 2,015,709 |

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:  
 The new Justice Center is opening in FY 24. There will be new operating costs and staffing in regards to this opening.

**Comparison of the proposed general basic rate with the statutory maximum 3.95000 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:**

|   |         |
|---|---------|
| Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:   |         |
| Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:    | 3.95000 |
| Rural Basic Tax Dollars to be Generated in Excess of Maximum: |         |

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:  
 -





Ahlers & Cooney, P.C.  
Attorneys at Law

100 Court Avenue, Suite 600  
Des Moines, Iowa 50309-2231

Phone: 515-243-7611

Fax: 515-243-2149

[www.ahlerslaw.com](http://www.ahlerslaw.com)

Jason L. Comisky  
515.246.0337  
[jcomisky@ahlerslaw.com](mailto:jcomisky@ahlerslaw.com)

March 20, 2023

**Via E-Mail Only**

Mr. Dennis Butler  
Finance/Budget Director  
Woodbury County Courthouse  
620 Douglas Street, Room 104  
Sioux City, Iowa 51101

Re: Woodbury County, State of Iowa  
\$1,900,000 General Obligation Capital Loan Notes, Series 2023A

Dear Dennis

Enclosed are the proceedings to certify the tax levy for the payment of General Obligation Capital Loan Notes to be issued after the budget filing deadline. The "pre-levy" resolution imposes a levy for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024. The amount should be included in the budget or in an amended budget. This resolution will satisfy the requirements for the resolution and levy as required by Iowa Code Chapter 76. When the Notes are issued (the sizing of which may change as directed by the Board), the authorizing resolution will incorporate this levy.

A copy of this Resolution must be filed with the Woodbury County Auditor. It is essential that the Resolution be adopted and filed with the Woodbury County Auditor **prior to April 1, 2023**. **However, to be included in the certified budget, the Resolution should be adopted and filed prior to certification of the budget.**

Also enclosed is the Certificate for the Auditor to verify that this Resolution was filed.

Complete all blanks, and the Chairperson and Auditor must sign where indicated including the Certificate. **Please return a completed copy of the proceeding, via email followed up by a hard copy, filled in as the original and certified back to us.**

If you have any questions, do not hesitate to contact us.

Ahlers & Cooney, P.C.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jason L. Comisky". The signature is fluid and cursive.

Jason L. Comisky  
FOR THE FIRM

JLC:ks

Enclosures

cc: Karen James (via email)  
Heather Satterwhite (via email)

**ITEMS TO INCLUDE ON AGENDA FOR MARCH 28, 2023**

**WOODBURY COUNTY, IOWA**

\$1,900,000 General Obligation Capital Loan Notes, Series 2023A

- Resolution authorizing the issuance and levying a tax for the payment thereof.

NOTICE MUST BE GIVEN PURSUANT TO IOWA CODE  
CHAPTER 21 AND THE LOCAL RULES OF THE COUNTY.

March 28, 2023

The Board of Supervisors of Woodbury County, State of Iowa, met in \_\_\_\_\_ session, in the Basement Boardroom, Woodbury County Courthouse, 620 Douglas Street, Sioux City, Iowa, at \_\_\_\_\_ .M., on the above date. There were present Chairperson \_\_\_\_\_, in the chair, and the following named Board Members:

\_\_\_\_\_

Absent: \_\_\_\_\_

Vacant: \_\_\_\_\_

\* \* \* \* \*

Board Member \_\_\_\_\_ introduced the following Resolution entitled "RESOLUTION AUTHORIZING THE ISSUANCE OF \$1,900,000 GENERAL OBLIGATION CAPITAL LOAN NOTES, SERIES 2023A, AND LEVYING A TAX FOR THE PAYMENT THEREOF", and moved that the same be adopted. Board Member \_\_\_\_\_ seconded the motion to adopt. The roll was called and the vote was,

AYES: \_\_\_\_\_

\_\_\_\_\_

NAYS: \_\_\_\_\_

Whereupon, the Chairperson declared the Resolution duly adopted as follows:

RESOLUTION AUTHORIZING THE ISSUANCE OF  
\$1,900,000 GENERAL OBLIGATION CAPITAL LOAN  
NOTES, SERIES 2023A, AND LEVYING A TAX FOR THE  
PAYMENT THEREOF

WHEREAS, Woodbury County, State of Iowa ("Issuer"), is a political subdivision, organized and existing under the Constitution and laws of the State of Iowa, and is not affected by any special legislation; and

WHEREAS, the Issuer is in need of funds to pay costs of (a) erecting, equipping, remodeling or reconstructing of the Courthouse including remodeling Room 210, software, hardware and other equipment; equipping the law enforcement center including software, hardware and other equipment; and erecting, equipping, remodeling or reconstructing the Siouxland District Health building; (b) the planning, acquisition, leasing, construction, reconstruction, extension, remodeling, improvement, repair, equipping, maintenance, and operation of works and facilities useful for the collection, treatment, and disposal of surface waters and streams including the 28th Street sewer project; and the construction, reconstruction, improvement, or repair of Elk Creek Road which is located along the corporate limits of a city and is partly within and partly without the limits and is in whole or part a secondary road and is also a capital project that assists in economic development which creates jobs and wealth; (c) the acquisition and equipping a vehicle for emergency services which is necessary for the operation of the county or the health and welfare of its citizens; (d) the acquisition and equipping of sheriff's vehicles which are necessary for the operation of the county or the health and welfare of its citizens; and (e) the acquisition and equipping of the sheriff's department including body cameras and tasers which are necessary for the operation of the county or the health and welfare

of its citizens (the "Project"), and it is deemed necessary and advisable that General Obligation Capital Loan Notes, Series 2023A, in the amount of \$1,900,000 be issued; and

WHEREAS, the Board of Supervisors has taken such acts as are necessary to authorize issuance of the Notes.

NOW, THEREFORE, IT IS RESOLVED BY THE BOARD OF SUPERVISORS OF WOODBURY COUNTY, STATE OF IOWA:

Section 1. Authorization of the Issuance. General Obligation Capital Loan Notes, Series 2023A, in the amount of \$1,900,000 shall be issued pursuant to the provisions of Iowa Code Sections 331.402, 331.442, 331.443 and 331.445 for the purposes covered by the hearing.

Section 2. Levy of Annual Tax. For the purpose of providing funds to pay the principal and interest as required under Chapter 76, there is levied for each future year the following direct annual tax upon all the taxable property in Woodbury County, State of Iowa, to wit:

| AMOUNT       | FISCAL YEAR (JULY 1 TO JUNE 30)<br>YEAR OF COLLECTION |
|--------------|---|
| \$444,250.08 | 2023/2024   |
| \$434,264.00 | 2024/2025   |
| \$420,698.00 | 2025/2026   |
| \$407,132.00 | 2026/2027   |
| \$393,566.00 | 2027/2028   |

Principal and interest coming due at any time when the proceeds of the tax on hand are insufficient to pay the amount due shall be promptly paid when due from current funds available for that purpose and reimbursement must be made.

Section 3. Amendment of Levy of Annual Tax. Based upon the terms of the future sale of the Notes to be issued, this Board will file an amendment to this Resolution ("Amended Resolution") with the County Auditor.

Section 4. Filing. A certified copy of this Resolution shall be filed with the County Auditor of County of Woodbury, State of Iowa, who shall, pursuant to Iowa Code Section 76.2, levy, assess and collect the tax in the same manner as other taxes and, when collected, these taxes shall be used only for the purpose of paying principal and interest on the Notes.

PASSED AND APPROVED this 28th day of March, 2023.

\_\_\_\_\_  
Chairperson

ATTEST:

\_\_\_\_\_  
County Auditor

CERTIFICATE

STATE OF IOWA )  
 ) SS  
COUNTY OF WOODBURY )

I, the undersigned County Auditor of Woodbury County, State of Iowa, do hereby certify that attached is a true and complete copy of the portion of the records of the County showing proceedings of the Board, and the same is a true and complete copy of the action taken by the Board with respect to the matter at the meeting held on the date indicated in the attachment, which proceedings remain in full force and effect, and have not been amended or rescinded in any way; that meeting and all action thereat was duly and publicly held in accordance with a notice of meeting and tentative agenda, a copy of which was timely served on each member of the Board and posted on a bulletin board or other prominent place easily accessible to the public and clearly designated for that purpose at the principal office of the Board pursuant to the local rules of the Board and the provisions of Chapter 21, Code of Iowa, upon reasonable advance notice to the public and media at least twenty-four hours prior to the commencement of the meeting as required by law and with members of the public present in attendance; I further certify that the individuals named therein were on the date thereof duly and lawfully possessed of their respective County offices as indicated therein, that no Board vacancy existed except as may be stated in the proceedings, and that no controversy or litigation is pending, prayed or threatened involving the incorporation, organization, existence or boundaries of the County or the right of the individuals named therein as officers to their respective positions.

WITNESS my hand and the seal of the Board hereto affixed this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
County Auditor, Woodbury County, State of Iowa

(SEAL)



COUNTY AUDITOR'S CERTIFICATE

I, \_\_\_\_\_, County Auditor of Woodbury County, State of Iowa, hereby certify that on the \_\_\_\_\_ day of \_\_\_\_\_, 2023 there was filed in my office the Resolution of the Board of Supervisors of Woodbury County, State of Iowa, adopted on the 28th day of March, 2023, the Resolution authorizing execution of a Loan Agreement and authorizing the issuance of \$1,900,000 of General Obligation Capital Loan Notes, Series 2023A, and levying a tax therefor.

(COUNTY SEAL)

\_\_\_\_\_  
County Auditor of Woodbury County, State of  
Iowa

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

County Name: **WOODBURY COUNTY** County Number: **97**

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

Meeting Date: **3/28/2023** Meeting Time: **04:50 PM** Meeting Location: **Board of Supervisor's Meeting Room, Woodbury County Courthouse, lower level.**

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](http://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 Website (if available)

County Telephone Number  
(712) 234-2910

|  |    | Budget 2023/2024 | Re-Est 2022/2023 | Actual 2021/2022 | AVG Annual % CHG |
|--|----|------------------|------------------|------------------|------------------|
| <b>REVENUES &amp; OTHER FINANCING SOURCES</b>  |    |                  |                  |                  |                  |
| Taxes Levied on Property   | 1  | 38,789,658       | 37,831,351       | 35,255,268       | 4.89             |
| Less: Uncollected Delinquent Taxes - Levy Year   | 2  | 0                | 0                | 0                |                  |
| Less: Credits to Taxpayers   | 3  | 1,439,124        | 1,504,648        | 1,479,704        |                  |
| Net Current Property Taxes   | 4  | 37,350,534       | 36,326,703       | 33,775,564       |                  |
| Delinquent Property Tax Revenue  | 5  | 16,000           | 18,500           | 28,963           |                  |
| Penalties, Interest & Costs on Taxes   | 6  | 203,000          | 283,000          | 352,749          |                  |
| Other County Taxes/TIF Tax Revenues  | 7  | 7,354,784        | 7,693,350        | 8,191,738        | -5.25            |
| Intergovernmental  | 8  | 10,336,596       | 9,950,547        | 12,105,868       |                  |
| Licenses & Permits   | 9  | 369,230          | 34,650           | 51,211           |                  |
| Charges for Service  | 10 | 3,419,000        | 2,475,231        | 2,990,658        |                  |
| Use of Money & Property  | 11 | 783,000          | 271,050          | 3,611,758        |                  |
| Miscellaneous  | 12 | 756,250          | 647,311          | 1,495,550        |                  |
| <b>Subtotal Revenues</b>   | 13 | 60,588,394       | 57,700,342       | 62,604,059       |                  |
| Other Financing Sources:   |    |                  |                  |                  |                  |
| General Long-Term Debt Proceeds  | 14 | 2,194,000        | 2,676,430        | 12,545,448       |                  |
| Operating Transfers In   | 15 | 11,706,380       | 11,273,666       | 10,094,700       |                  |
| Proceeds of Fixed Asset Sales  | 16 | 0                | 0                | 0                |                  |
| <b>Total Revenues &amp; Other Sources</b>  | 17 | 74,488,774       | 71,650,438       | 85,244,207       |                  |
| <b>EXPENDITURES &amp; OTHER FINANCING USES</b>   |    |                  |                  |                  |                  |
| Operating:   |    |                  |                  |                  |                  |
| Public Safety and Legal Services   | 18 | 25,950,581       | 20,627,905       | 19,575,324       | 15.14            |
| Physical Health and Social Services  | 19 | 5,104,585        | 4,045,447        | 4,732,290        | 3.86             |
| Mental Health, ID & DD   | 20 | 0                | 0                | 2,949,615        |                  |
| County Environment and Education   | 21 | 3,588,626        | 3,857,763        | 4,405,031        | -9.74            |
| Roads & Transportation   | 22 | 10,942,855       | 10,586,610       | 8,637,899        | 12.55            |
| Government Services to Residents   | 23 | 3,004,699        | 2,800,103        | 2,422,492        | 11.37            |
| Administration   | 24 | 9,285,627        | 8,567,870        | 7,271,769        | 13.00            |
| Nonprogram Current   | 25 | 1,130,000        | 333,000          | 2,030,467        | -25.40           |
| Debt Service   | 26 | 7,320,950        | 7,540,015        | 3,794,669        | 38.90            |
| Capital Projects   | 27 | 11,219,000       | 4,412,999        | 6,115,483        | 35.44            |
| <b>Subtotal Expenditures</b>   | 28 | 77,546,923       | 62,771,712       | 61,935,039       |                  |
| Other Financing Uses:  |    |                  |                  |                  |                  |
| Operating Transfers Out  | 29 | 11,706,380       | 11,273,666       | 10,094,700       |                  |
| Refunded Debt/Payments to Escrow   | 30 | 0                | 0                | 0                |                  |
| <b>Total Expenditures &amp; Other Uses</b>   | 31 | 89,253,303       | 74,045,378       | 72,029,739       |                  |
| <b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b> | 32 | -14,764,529      | -2,394,940       | 13,214,468       |                  |
| Beginning Fund Balance - July 1,   | 33 | 27,402,179       | 29,797,119       | 16,582,651       |                  |
| Increase (Decrease) in Reserves (GAAP Budgeting)   | 34 | 0                | 0                | 0                |                  |
| Fund Balance - Nonspendable  | 35 | 0                | 0                | 0                |                  |
| Fund Balance - Restricted  | 36 | 5,394,684        | 14,303,036       | 19,293,023       |                  |
| Fund Balance - Committed   | 37 | 0                | 2,519,591        | 2,835,628        |                  |
| Fund Balance - Assigned  | 38 | 0                | 0                | 0                |                  |
| Fund Balance - Unassigned  | 39 | 7,242,966        | 10,579,552       | 7,668,468        |                  |
| <b>Total Ending Fund Balance - June 30,</b>  | 40 | 12,637,650       | 27,402,179       | 29,797,119       |                  |

| Proposed property taxation by type: | Proposed tax rates per \$1,000 taxable valuation: |
|-------------------------------------|---|
| Countywide Levies*:                 |   |
| Rural Only Levies*:                 | Urban Areas:                                      |
| Special District Levies*:           | Rural Areas:                                      |
| TIF Tax Revenues:                   | Any special district tax rates not included.      |
| Utility Replacement Excise Tax:     |   |

Explanation of any significant items in the budget or additional virtual meeting information:

new Justice Center budgeted cost increased as size of facility doubled and at a different location than the previous Correctional facility.

**NOTICE OF PUBLIC HEARING - PROPOSED PROPERTY TAX LEVY**

Fiscal Year July 1, 2023 - June 30, 2024

County Name: **WOODBURY COUNTY** County Number: **97**

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

**Meeting Date: 3/7/2023 Meeting Time: 04:45 PM Meeting Location: Woodbury County Courthouse Board of Supervisors Meeting Room Lower Level of Courthouse 620 Douglas Street Sioux City, Iowa 51101**

**Contact Person: Dennis D. Butler, Finance/Budget Director Contact Phone Number: (712) 234-2910**

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Telephone Number  
(712) 234-2910

County Website (if available)

|  |    | Current Year Certified Property Tax FY 2022/2023 | Budget Year Effective Property Tax FY 2023/2024 | Budget Year Proposed Maximum Property Tax FY 2023/2024 | Proposed Percentage Change |
|--|----|--|---|--|----------------------------|
| Taxable Valuations-General Services          | 1  | 5,137,390,222                                    | 5,283,087,945                                   | 5,283,087,945  |                            |
| Requested Tax Dollars-General Basic          | 2  | 19,429,100                                       |   | 21,071,070   |                            |
| Requested Tax Dollars-General Supplemental   | 3  | 12,037,504                                       |   | 13,198,107   |                            |
| Requested Tax Dollars-General Services Total | 4  | 31,466,604                                       | 31,466,604                                      | 34,269,177   | 8.91                       |
| Estimated Tax Rate-General Services          | 5  | 6.12502  | 5.95610   | 6.48658  |                            |
| Taxable Valuations-Rural Services            | 6  | 1,395,538,786                                    | 1,484,125,729                                   | 1,484,125,729  |                            |
| Requested Tax Dollars-Rural Basic            | 7  | 3,434,653  |   | 3,806,583  |                            |
| Requested Tax Dollars-Rural Supplemental     | 8  |  |   |  |                            |
| Requested Tax Dollars-Rural Services Total   | 9  | 3,434,653  | 3,434,653                                       | 3,806,583  | 10.83                      |
| Estimated Tax Rate-Rural Services            | 10 | 2.46117  | 2.31426   | 2.56487  |                            |

Explanation of increases in the budget:

The increase in taxes is due to the opening of the new Law Enforcement Center in the fall of 2023. The increases will be staffing and operating costs as the center will be twice as big as the old Law Enforcement Center.

If applicable, the above notice is also available online at:

The above tax rates do not include county voted levies, mental health and disabilities services levy, debt service levy and the rates of other local jurisdictions.

Regarding proposed maximum dollars, the Board of Supervisors cannot adopt a higher tax asking for these levies following the public hearing.

Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming year.

**BUDGET SUMMARY**

| REVENUES & OTHER FINANCING SOURCES   |    | General    | Special Revenue | TOTALS Budget 2023/2024 Capital Projects | Debt Service | Permanent | TOTALS Budget 2023/2024 | TOTALS Re-Est 2022/2023 | TOTALS Actual 2021/2022 |    |
|--|----|------------|-----------------|--|--------------|-----------|-------------------------|-------------------------|-------------------------|----|
| Taxes Levied on Property   | 1  | 31,276,869 | 3,084,324       |  | 4,428,465    |           | 38,789,658              | 37,831,351              | 35,255,268              | 1  |
| Less: Uncollected Delinquent Taxes - Levy Year   | 2  | 0          | 0               |  | 0            |           | 0                       | 0                       | 0                       | 2  |
| Less: Credits to Taxpayers   | 3  | 1,275,804  | 0               |  | 163,320      |           | 1,439,124               | 1,504,648               | 1,479,704               | 3  |
| Net Current Property Taxes   | 4  | 30,001,065 | 3,084,324       |  | 4,265,145    |           | 37,350,534              | 36,326,703              | 33,775,564              | 4  |
| Delinquent Property Tax Revenue  | 5  | 16,000     | 0               |  | 0            |           | 16,000                  | 18,500                  | 28,963                  | 5  |
| Penalties, Interest & Costs on Taxes   | 6  | 203,000    |                 |  |              |           | 203,000                 | 283,000                 | 352,749                 | 6  |
| Other County Taxes/TIF Tax Revenues  | 7  | 3,415,491  | 3,662,062       | 0  | 277,231      | 0         | 7,354,784               | 7,693,350               | 8,191,738               | 7  |
| Intergovernmental  | 8  | 3,345,781  | 6,718,164       | 0  | 272,651      | 0         | 10,336,596              | 9,950,547               | 12,105,868              | 8  |
| Licenses & Permits   | 9  | 1,650      | 367,580         | 0  | 0            | 0         | 369,230                 | 34,650                  | 51,211                  | 9  |
| Charges for Service  | 10 | 2,135,800  | 33,200          | 0  | 1,250,000    | 0         | 3,419,000               | 2,475,231               | 2,990,658               | 10 |
| Use of Money & Property  | 11 | 703,000    | 0               | 0  | 80,000       | 0         | 783,000                 | 271,050                 | 3,611,758               | 11 |
| Miscellaneous  | 12 | 629,500    | 126,750         | 0  | 0            | 0         | 756,250                 | 647,311                 | 1,495,550               | 12 |
| Subtotal Revenues  | 13 | 40,451,287 | 13,992,080      | 0  | 6,145,027    | 0         | 60,588,394              | 57,700,342              | 62,604,059              | 13 |
| Other Financing Sources:   |    |            |                 |  |              |           |                         |                         |                         |    |
| General Long-Term Debt Proceeds  | 14 | 0          | 0               | 2,194,000                                | 0            | 0         | 2,194,000               | 2,676,430               | 12,545,448              | 14 |
| Operating Transfers In   | 15 | 8,155,279  | 2,459,851       | 0  | 1,091,250    | 0         | 11,706,380              | 11,273,666              | 10,094,700              | 15 |
| Proceeds of Fixed Asset Sales  | 16 | 0          | 0               | 0  | 0            | 0         | 0                       | 0                       | 0                       | 16 |
| Total Revenues & Other Sources   | 17 | 48,606,566 | 16,451,931      | 2,194,000                                | 7,236,277    | 0         | 74,488,774              | 71,650,438              | 85,244,207              | 17 |
| <b>EXPENDITURES &amp; OTHER FINANCING USES</b>   |    |            |                 |  |              |           |                         |                         |                         |    |
| Operating:   |    |            |                 |  |              |           |                         |                         |                         |    |
| Public Safety and Legal Services   | 18 | 24,004,576 | 1,946,005       |  |              | 0         | 25,950,581              | 20,627,905              | 19,575,324              | 18 |
| Physical Health and Social Services  | 19 | 5,104,585  | 0               |  |              | 0         | 5,104,585               | 4,045,447               | 4,732,290               | 19 |
| Mental Health, ID & DD   | 20 | 0          | 0               |  |              | 0         | 0                       | 0                       | 2,949,615               | 20 |
| County Environment and Education   | 21 | 2,402,666  | 1,185,960       |  |              | 0         | 3,588,626               | 3,857,763               | 4,405,031               | 21 |
| Roads & Transportation   | 22 | 0          | 10,942,855      |  |              | 0         | 10,942,855              | 10,586,610              | 8,637,899               | 22 |
| Government Services to Residents   | 23 | 2,779,699  | 225,000         |  |              | 0         | 3,004,699               | 2,800,103               | 2,422,492               | 23 |
| Administration   | 24 | 9,060,162  | 225,465         |  |              | 0         | 9,285,627               | 8,567,870               | 7,271,769               | 24 |
| Nonprogram Current   | 25 | 825,000    | 305,000         |  |              | 0         | 1,130,000               | 333,000                 | 2,030,467               | 25 |
| Debt Service   | 26 | 0          | 0               |  | 7,320,950    | 0         | 7,320,950               | 7,540,015               | 3,794,669               | 26 |
| Capital Projects   | 27 | 0          | 9,025,000       | 2,194,000                                |              | 0         | 11,219,000              | 4,412,999               | 6,115,483               | 27 |
| Subtotal Expenditures  | 28 | 44,176,688 | 23,855,285      | 2,194,000                                | 7,320,950    | 0         | 77,546,923              | 62,771,712              | 61,935,039              | 28 |
| Other Financing Uses:  |    |            |                 |  |              |           |                         |                         |                         |    |
| Operating Transfers Out  | 29 | 8,536,079  | 3,170,301       | 0  | 0            | 0         | 11,706,380              | 11,273,666              | 10,094,700              | 29 |
| Refunded Debt/Payments to Escrow   | 30 | 0          | 0               | 0  | 0            | 0         | 0                       | 0                       | 0                       | 30 |
| Total Expenditures & Other Uses  | 31 | 52,712,767 | 27,025,586      | 2,194,000                                | 7,320,950    | 0         | 89,253,303              | 74,045,378              | 72,029,739              | 31 |
| <b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b> | 32 | -4,106,201 | -10,573,655     | 0  | -84,673      | 0         | -14,764,529             | -2,394,940              | 13,214,468              | 32 |
| Beginning Fund Balance - July 1, 2023  | 33 | 12,509,407 | 13,847,316      | 916,553                                  | 128,903      | 0         | 27,402,179              | 29,797,119              | 16,582,651              | 33 |
| Increase (Decrease) in Reserves (GAAP Budgeting)   | 34 | 0          | 0               | 0  | 0            | 0         | 0                       | 0                       | 0                       | 34 |
| Fund Balance - Nonspendable  | 35 | 0          | 0               | 0  | 0            | 0         | 0                       | 0                       | 0                       | 35 |
| Fund Balance - Restricted  | 36 | 1,160,240  | 3,273,661       | 916,553                                  | 44,230       | 0         | 5,394,684               | 14,303,036              | 19,293,023              | 36 |
| Fund Balance - Committed   | 37 | 0          | 0               | 0  | 0            | 0         | 0                       | 2,519,591               | 2,835,628               | 37 |
| Fund Balance - Assigned  | 38 | 0          | 0               | 0  | 0            | 0         | 0                       | 0                       | 0                       | 38 |
| Fund Balance - Unassigned  | 39 | 7,242,966  | 0               | 0  | 0            | 0         | 7,242,966               | 10,579,552              | 7,668,468               | 39 |
| Total Ending Fund Balance - June 30,   | 40 | 8,403,206  | 3,273,661       | 916,553                                  | 44,230       | 0         | 12,637,650              | 27,402,179              | 29,797,119              | 40 |

Proposed tax rate per \$1,000 valuation for County purposes: 7.13857 urban areas; 9.59974 rural areas; Any special district rates excluded.

**ADOPTION OF BUDGET & CERTIFICATION OF TAXES**  
**Fiscal Year July 1, 2023 - June 30, 2024**

County Number: 97 County Name: WOODBURY COUNTY Date Adopted: (entered upon adoption)

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis

|  |    | UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS | VALUATION WITH GAS & ELEC UTILITIES | LEVY RATE | VALUATION WITHOUT GAS & ELEC UTILITIES | PROPERTY TAXES LEVIED |
|--|----|--|-------------------------------------|-----------|--|-----------------------|
| <b>A. Countywide Levies:</b>   | 1  |  | 5,283,087,945                       |           | 4,939,258,946                          |                       |
| General Basic  | 2  | 20,569,910                                   |                                     | 3.89354   |  | 19,231,202            |
| + Cemetery (Pioneer - 331.424B)  | 3  |  |                                     |           |  | 0                     |
| = Total for General Basic  | 4  | 20,569,910                                   |                                     |           |  | 19,231,202            |
| Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement | 5  | 150,357                                      |                                     |           |  | 140,571               |
| General Supplemental   | 6  | 12,884,200                                   |                                     | 2.43876   |  | 12,045,667            |
| Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement  | 7  |  |                                     |           |  | 0                     |
| Debt Service (from Form 703 col. I Countywide total)                       | 9  | 4,705,696                                    | 5,836,362,701                       | 0.80627   | 5,492,533,702                          | 4,428,465             |
| Voted Emergency Medical Services (Countywide)                              | 10 |  |                                     |           |  | 0                     |
| Other  | 11 |  |                                     |           |  | 0                     |
| <b>Subtotal Countywide (A)</b>   | 12 | 38,159,806                                   |                                     | 7.13857   |  | 35,705,334            |
| <b>B. All Rural Services Only Levies:</b>                                  | 13 |  | 1,484,125,729                       |           | 1,253,194,246                          |                       |
| Rural Services Basic   | 14 | 3,652,680                                    |                                     | 2.46117   |  | 3,084,324             |
| Rural Services Supplemental  | 16 |  |                                     |           |  | 0                     |
| Unified Law Enforcement  | 17 |  |                                     |           |  | 0                     |
| Other  | 18 |  |                                     |           |  | 0                     |
| Other  | 19 |  |                                     |           |  | 0                     |
| <b>Subtotal All Rural Services Only (B)</b>                                | 20 | 3,652,680                                    |                                     | 2.46117   |  | 3,084,324             |
| <b>Subtotal Countywide/All Rural Services (A + B)</b>                      | 21 | 41,812,486                                   |                                     | 9.59974   |  | 38,789,658            |
| <b>C. Special District Levies:</b>   |    |  |                                     |           |  |                       |
| Flood & Erosion  | 22 |  |                                     | 0.00000   |  | 0                     |
| Voted Emergency Medical Services (partial county)                          | 23 |  |                                     | 0.00000   |  | 0                     |
| Other  | 24 | 0  |                                     | 0.00000   |  | 0                     |
| Other  | 25 |  |                                     | 0.00000   |  | 0                     |
| Other  | 26 |  |                                     | 0.00000   |  | 0                     |
| Township ES Levies (Summary from Form 638-RE)                              | 27 | 0  | 0                                   |           | 0                                      | 0                     |
| <b>Subtotal Special Districts (C)</b>                                      | 28 | 0  |                                     |           |  | 0                     |
| <b>GRAND TOTAL (A + B + C)</b>   | 29 | 41,812,486                                   |                                     |           |  | 38,789,658            |

| Compensation Schedule for FY 2023/2024 |               |                                      |                                      |
|--|---------------|--------------------------------------|--------------------------------------|
| Elected Official                       | Annual Salary | Number of Official County Newspapers | Names of Official County Newspapers: |
| Attorney                               | 161,000       |                                      |                                      |
| Auditor                                | 108,350       | 1                                    | Sioux City Journal                   |
| Recorder                               | 0             | 2                                    | Moville Record                       |
| Treasurer                              | 108,350       | 3                                    | Sergeant Bluff Record                |
| Sheriff                                | 169,532       | 4                                    |                                      |
| Supervisors                            | 40,746        | 5                                    |                                      |
| Supervisor Vice Chair, if different    | 0             | 6                                    |                                      |
| Supervisor Chair, if different         | 48,505        |                                      |                                      |

At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated, the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county

\_\_\_\_\_  
 (Board Chairperson)

\_\_\_\_\_  
 (Date)

\_\_\_\_\_  
 (County Auditor)

\_\_\_\_\_  
 (Date)

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

\_\_\_\_\_  
 (County Auditor Signature of Certification)

\_\_\_\_\_  
 (Date)

TOWNSHIP EMERGENCY SERVICES LEVIES

| TOWNSHIP NAME | RECORD KEY |    | UTILITY Replacement AND PROPERTY TAX DOLLARS | VALUATION WITH GAS & ELEC UTILITIES | LEVY RATE | VALUATION WITHOUT GAS & ELEC UTILITIES | PROPERTY TAXES LEVIED |
|---------------|------------|----|--|-------------------------------------|-----------|--|-----------------------|
|               |            | 1  |  |                                     | 0         |  | 0                     |
|               |            | 2  |  |                                     | 0         |  | 0                     |
|               |            | 3  |  |                                     | 0         |  | 0                     |
|               |            | 4  |  |                                     | 0         |  | 0                     |
|               |            | 5  |  |                                     | 0         |  | 0                     |
|               |            | 6  |  |                                     | 0         |  | 0                     |
|               |            | 7  |  |                                     | 0         |  | 0                     |
|               |            | 8  |  |                                     | 0         |  | 0                     |
|               |            | 9  |  |                                     | 0         |  | 0                     |
|               |            | 10 |  |                                     | 0         |  | 0                     |
|               |            | 11 |  |                                     | 0         |  | 0                     |
|               |            | 12 |  |                                     | 0         |  | 0                     |
|               |            | 13 |  |                                     | 0         |  | 0                     |
|               |            | 14 |  |                                     | 0         |  | 0                     |
|               |            | 15 |  |                                     | 0         |  | 0                     |
|               |            | 16 |  |                                     | 0         |  | 0                     |
|               |            | 17 |  |                                     | 0         |  | 0                     |
|               |            | 18 |  |                                     | 0         |  | 0                     |
|               |            | 19 |  |                                     | 0         |  | 0                     |
|               |            | 20 |  |                                     | 0         |  | 0                     |
|               |            | 21 |  |                                     | 0         |  | 0                     |
|               |            | 22 |  |                                     | 0         |  | 0                     |
|               |            | 23 |  |                                     | 0         |  | 0                     |
|               |            | 24 |  |                                     | 0         |  | 0                     |
|               |            | 25 |  |                                     | 0         |  | 0                     |
|               |            | 26 |  |                                     | 0         |  | 0                     |
|               |            | 27 |  |                                     | 0         |  | 0                     |
|               |            | 28 |  |                                     | 0         |  | 0                     |
|               |            | 29 |  |                                     | 0         |  | 0                     |
|               |            | 30 | 0  | 0                                   |           | 0                                      | 0                     |

**REVENUES DETAIL**  
 County Name: WOODBURY COUNTY  
 County No: 97

|   |     | GENERAL FUND  |                      |               | SPECIAL REVENUE FUNDS |                             |                 |           |                      |                  |               | TOTALS           |                  |                  |     |
|---|-----|---------------|----------------------|---------------|-----------------------|-----------------------------|-----------------|-----------|----------------------|------------------|---------------|------------------|------------------|------------------|-----|
|   |     | General Basic | General Supplemental | General Other | Rural Services Basic  | Rural Services Supplemental | Secondary Roads | Other     | All Capital Projects | All Debt Service | All Permanent | Budget 2023/2024 | Re-Est 2022/2023 | Actual 2021/2022 |     |
| <b>TAXED LEVIED ON PROPERTY</b>                       | 1   | 19,231,202    | 12,045,667           |               | 3,084,324             | 0                           |                 | 0         |                      | 4,428,465        |               | 38,789,658       | 37,831,351       | 35,255,268       | 1   |
| Less: Uncoll: Del. Taxes Levy Year                    | 2   |               |                      |               |                       |                             |                 |           |                      |                  |               | 0                |                  |                  | 2   |
| Less: Credits to Taxpayers                            | 3   | 850,000       | 425,804              |               |                       |                             |                 |           |                      | 163,320          |               | 1,439,124        | 1,504,648        | 1,479,704        | 3   |
| 1000 Net Current Property Taxes                       | 4   | 18,381,202    | 11,619,863           |               | 3,084,324             | 0                           |                 | 0         |                      | 4,265,145        |               | 37,350,534       | 36,326,703       | 33,775,564       | 4   |
| 1010 Delinq. Property Tax Revenue                     | 5   | 12,000        | 4,000                |               |                       |                             |                 |           |                      |                  |               | 16,000           | 18,500           | 28,963           | 5   |
| 11XX Penalties, Int, & Costs on Taxes                 | 6   | 203,000       |                      |               |                       |                             |                 |           |                      |                  |               | 203,000          | 283,000          | 352,749          | 6   |
| <b>OTHER COUNTY TAXES/TIF REVENUES</b>                |     |               |                      |               |                       |                             |                 |           |                      |                  |               |                  |                  |                  |     |
| 12XX Other County Taxes                               | 7   | 15,000        | 12,000               |               |                       |                             |                 |           |                      |                  |               | 27,000           | 14,697           | 57,648           | 7   |
| 13XX Voter Approved Local Option Taxes                | 8   |               |                      |               |                       |                             | 2,500,000       | 593,706   |                      |                  |               | 3,093,706        | 2,993,706        | 3,501,193        | 8   |
| 14XX Gambling Taxes                                   | 9   |               |                      | 525,000       |                       |                             |                 |           |                      |                  |               | 525,000          | 500,000          | 564,753          | 9   |
| 15XX TIF Tax Revenues                                 | 10  |               |                      | 686,250       |                       |                             |                 |           |                      |                  |               | 686,250          | 1,263,100        | 701,010          | 10  |
| 16XX Utility Tax Replacement Excise Taxes             | 11  | 1,338,708     | 838,533              |               | 568,356               | 0                           |                 | 0         |                      | 277,231          |               | 3,022,828        | 2,921,847        | 3,367,134        | 11  |
| 17XX Taxes Collected for Other Governments            | 11B |               |                      |               |                       |                             |                 |           |                      |                  |               | 0                |                  |                  | 11B |
| Subtotal  | 12  | 1,353,708     | 850,533              | 1,211,250     | 568,356               | 0                           | 2,500,000       | 593,706   | 0                    | 277,231          | 0             | 7,354,784        | 7,693,350        | 8,191,738        | 12  |
| <b>INTERGOVERNMENTAL REVENUE</b>                      |     |               |                      |               |                       |                             |                 |           |                      |                  |               |                  |                  |                  |     |
| 20XX State Shared Revenues                            | 13  | 28,000        |                      |               |                       |                             | 5,690,152       |           |                      |                  |               | 5,718,152        | 5,515,652        | 6,591,940        | 13  |
| 21XX State Replacements Against Levied Taxes          | 14  | 850,000       | 425,804              |               | 44,396                |                             |                 |           |                      | 163,320          |               | 1,483,520        | 1,504,648        | 1,481,011        | 14  |
| 22XX Other State Tax Replacements                     | 15  | 343,403       | 217,259              |               | 76,000                |                             |                 |           |                      | 109,331          |               | 745,993          | 979,428          | 1,117,409        | 15  |
| 23XX, 24XX State/Federal Pass-Thru Revenues           | 16  | 516,840       |                      |               |                       |                             |                 |           |                      |                  |               | 516,840          | 221,248          | 347,132          | 16  |
| 25XX Contributions from Other Intergovernmental Units | 17  | 126,000       | 455,044              | 354,931       |                       |                             |                 | 116,563   |                      |                  |               | 1,052,538        | 937,953          | 2,228,865        | 17  |
| 26XX, 27XX State Grants and Entitlements              | 18  | 10,000        | 500                  |               |                       |                             | 751,053         | 40,000    |                      |                  |               | 801,553          | 791,618          | 310,975          | 18  |
| 28XX Federal Grants and Entitlements                  | 19  |               | 18,000               |               |                       |                             |                 |           |                      |                  |               | 18,000           |                  | 27,252           | 19  |
| 29XX Payments in Lieu of Taxes                        | 20  |               |                      |               |                       |                             |                 |           |                      |                  |               | 0                |                  | 1,284            | 20  |
| Subtotal (lines 13 - 20)                              | 21  | 1,874,243     | 1,116,607            | 354,931       | 120,396               | 0                           | 6,441,205       | 156,563   | 0                    | 272,651          | 0             | 10,336,596       | 9,950,547        | 12,105,868       | 21  |
| 3XXX Licenses & Permits                               | 22  | 1,650         |                      |               | 20,580                |                             | 27,000          | 320,000   |                      |                  |               | 369,230          | 34,650           | 51,211           | 22  |
| 4XXX, 5XXX Charges for Service                        | 23  | 2,072,200     | 63,600               |               |                       |                             |                 | 33,200    |                      | 1,250,000        |               | 3,419,000        | 2,475,231        | 2,990,658        | 23  |
| 6XXX Use of Money & Property                          | 24  | 703,000       |                      |               |                       |                             |                 |           |                      | 80,000           |               | 783,000          | 271,050          | 3,611,758        | 24  |
| 8XXX Miscellaneous                                    | 25  | 628,000       | 1,500                |               |                       |                             | 46,000          | 80,750    |                      |                  |               | 756,250          | 647,311          | 1,495,550        | 25  |
| Total Revenues  | 26  | 25,229,003    | 13,656,103           | 1,566,181     | 3,793,656             | 0                           | 9,014,205       | 1,184,219 | 0                    | 6,145,027        | 0             | 60,588,394       | 57,700,342       | 62,604,059       | 26  |
| <b>OTHER FINANCING SOURCES OPERATING TRANSFERS IN</b> |     |               |                      |               |                       |                             |                 |           |                      |                  |               |                  |                  |                  |     |
| 9000 From General Basic                               | 27  |               |                      |               |                       |                             |                 | 166,093   |                      |                  |               | 166,093          | 138,075          | 128,652          | 27  |
| 9020 From Rural Services Basic                        | 28  |               |                      |               |                       |                             | 1,732,500       | 352,207   |                      |                  |               | 2,084,707        | 1,919,433        | 2,191,326        | 28  |
| 90xx From Other Budgetary Funds                       | 29  | 8,155,279     |                      |               | 209,051               |                             |                 |           |                      | 1,091,250        |               | 9,455,580        | 9,216,158        | 7,774,722        | 29  |
| Subtotal (lines 27-29)                                | 30  | 8,155,279     | 0                    | 0             | 209,051               | 0                           | 1,732,500       | 518,300   | 0                    | 1,091,250        | 0             | 11,706,380       | 11,273,666       | 10,094,700       | 30  |
| 91XX Proceeds/Gen Long-Term Debt                      | 31  |               |                      |               |                       |                             |                 |           | 2,194,000            |                  |               | 2,194,000        | 2,676,430        | 12,545,448       | 31  |
| 92XX Proceeds/Gen Capital Asset Sales                 | 32  |               |                      |               |                       |                             |                 |           |                      |                  |               | 0                |                  |                  | 32  |
| Total Revenues and Other Sources                      | 33  | 33,384,282    | 13,656,103           | 1,566,181     | 4,002,707             | 0                           | 10,746,705      | 1,702,519 | 2,194,000            | 7,236,277        | 0             | 74,488,774       | 71,650,438       | 85,244,207       | 33  |
| Beginning Fund Balance - July 1, NaN                  | 34  | 10,383,654    | 1,324,204            | 801,549       | 639,061               |                             | 11,808,151      | 1,400,104 | 916,553              | 128,903          |               | 27,402,179       | 29,797,119       | 16,582,651       | 34  |
| Total Resources                                       | 35  | 43,767,936    | 14,980,307           | 2,367,730     | 4,641,768             | 0                           | 22,554,856      | 3,102,623 | 3,110,553            | 7,365,180        | 0             | 101,890,953      | 101,447,557      | 101,826,858      | 35  |
| Loss on Nonreplaced Credits Against Levied Taxes      | 36  | 0             | 0                    |               | 44,396                | 0                           |                 | 0         |                      | 0                |               | 44,396           | 0                | 1,307            | 36  |

**SERVICE AREA 1**  
**PUBLIC SAFETY AND LEGAL SERVICES**  
 County Name: WOODBURY COUNTY  
 County No: 97

|  | GENERAL FUND |               |                      |               | SPECIAL REVENUE FUNDS |                             |                 |         |               | TOTALS           |                        |                  |    |
|--|--------------|---------------|----------------------|---------------|-----------------------|-----------------------------|-----------------|---------|---------------|------------------|------------------------|------------------|----|
|  |              | General Basic | General Supplemental | General Other | Rural Services Basic  | Rural Services Supplemental | Secondary Roads | Other   | All Permanent | Budget 2023/2024 | Re-estimated 2022/2023 | Actual 2021/2022 |    |
| <b>LAW ENFORCEMENT PROGRAM</b>                               |              |               |                      |               |                       |                             |                 |         |               |                  |                        |                  |    |
| 1000 - Uniformed Patrol Services                             |              |               |                      |               |                       |                             |                 |         |               |                  |                        |                  |    |
| 1010 - Investigations  | 1            | 1,871,329     |                      |               |                       |                             |                 |         |               |                  |                        |                  |    |
| 1020 - Unified Law Enforcement                               | 2            | 626,754       |                      |               | 1,189,319             |                             |                 |         |               |                  |                        |                  |    |
| 1030 - Contract Law Enforcement                              | 3            |               |                      |               |                       |                             |                 |         |               | 3,060,648        | 2,955,357              | 2,477,897        | 1  |
| 1040 - Law Enforcement Communications                        | 4            |               |                      |               |                       |                             |                 |         |               | 626,754          | 598,718                | 416,738          | 2  |
| 1050 - Adult Correctional Services                           | 5            | 656,916       |                      |               |                       |                             |                 |         |               | 0                |                        |                  | 3  |
| 1060 - Administration  | 6            | 11,055,930    |                      |               |                       |                             |                 |         |               | 0                |                        |                  | 4  |
| Subtotal   | 7            | 1,839,621     |                      |               |                       |                             |                 |         |               | 656,916          | 624,249                | 680,448          | 5  |
| Subtotal   | 8            | 16,050,550    | 0                    | 665,003       | 1,189,319             |                             |                 | 69,500  |               | 11,055,930       | 8,357,354              | 7,323,495        | 6  |
| <b>LEGAL SERVICES PROGRAM</b>                                |              |               |                      |               |                       |                             |                 |         |               |                  |                        |                  |    |
| 1100 - Criminal Prosecution                                  |              |               |                      |               |                       | 0                           | 0               | 69,500  |               | 2,574,124        | 1,306,030              | 1,824,288        | 7  |
| 1110 - Medical Examiner                                      | 9            | 2,902,535     |                      |               |                       |                             |                 |         | 0             | 17,974,372       | 13,841,708             | 12,722,866       | 8  |
| 1120 - Child Support Recovery                                | 10           | 246,000       |                      |               |                       |                             |                 | 350,000 |               |                  |                        |                  |    |
| Subtotal   | 11           |               |                      |               |                       |                             |                 |         |               | 3,252,535        | 2,735,734              | 2,552,248        | 9  |
| Subtotal   | 12           | 3,148,535     | 0                    | 0             | 0                     |                             |                 |         |               | 246,000          | 190,000                | 235,024          | 10 |
| <b>EMERGENCY SERVICES</b>                                    |              |               |                      |               |                       |                             |                 |         |               |                  |                        |                  |    |
| 1200 - Ambulance Services                                    |              |               |                      |               |                       |                             |                 | 350,000 |               | 0                |                        |                  |    |
| 1210 - Emergency Management                                  | 13           |               | 688,308              |               |                       |                             |                 |         | 0             | 3,498,535        | 2,925,734              | 2,787,272        | 12 |
| 1220 - Fire Protection & Rescue Services                     | 14           |               | 150,357              |               |                       |                             |                 | 337,186 |               |                  |                        |                  |    |
| 1230 - E911 Service Board                                    | 15           |               |                      |               |                       |                             |                 |         |               | 1,025,494        | 915,493                | 880,381          | 13 |
| Subtotal   | 16           |               | 95,232               |               |                       |                             |                 |         |               | 150,357          | 144,601                | 136,422          | 14 |
| Subtotal   | 17           | 0             | 933,897              | 0             | 0                     |                             |                 |         |               | 0                |                        |                  | 15 |
| <b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>           |              |               |                      |               |                       |                             |                 |         |               |                  |                        |                  |    |
| 1400 - Physical Operations                                   |              |               |                      |               |                       |                             |                 | 337,186 | 0             | 1,271,083        | 1,151,387              | 1,090,117        | 17 |
| 1410 - Research & Other Assistance                           | 18           |               | 30,750               |               |                       |                             |                 |         |               |                  |                        |                  |    |
| 1420 - Bailiff Services                                      | 19           |               |                      |               |                       |                             |                 |         |               |                  |                        |                  |    |
| Subtotal   | 20           |               | 1,414,689            |               |                       |                             |                 |         |               | 30,750           | 27,550                 | 26,280           | 18 |
| Subtotal   | 21           | 0             | 1,445,439            | 0             | 0                     |                             |                 |         |               | 0                |                        |                  | 19 |
| <b>COURT PROCEEDINGS PROGRAM</b>                             |              |               |                      |               |                       |                             |                 |         |               |                  |                        |                  |    |
| 1500 - Juries & Witnesses                                    |              |               |                      |               |                       |                             |                 | 0       | 0             | 1,414,689        | 1,022,657              | 285,653          | 20 |
| 1510 - (Reserved)  | 22           |               | 64,500               |               |                       |                             |                 |         |               | 1,445,439        | 1,050,207              | 311,933          | 21 |
| 1520 - Detention Services                                    | 23           |               |                      |               |                       |                             |                 |         |               |                  |                        |                  |    |
| 1530 - Court Costs   | 24           |               |                      |               |                       |                             |                 |         |               | 64,500           | 65,000                 | 63,698           | 22 |
| 1540 - Service of Civil Papers                               | 25           |               |                      |               |                       |                             |                 |         |               |                  |                        |                  |    |
| Subtotal   | 26           | 728,106       |                      |               |                       |                             |                 |         |               | 0                |                        | 1,105,652        | 24 |
| Subtotal   | 27           | 728,106       | 64,500               | 0             | 0                     |                             |                 |         |               | 0                |                        |                  | 25 |
| <b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>               |              |               |                      |               |                       |                             |                 |         |               |                  |                        |                  |    |
| 1600 - Juvenile Victim Restitution                           |              |               |                      |               |                       |                             |                 | 0       | 0             | 728,106          | 688,092                | 676,166          | 26 |
| 1610 - Juvenile Representation Services                      | 28           |               |                      |               |                       |                             |                 |         |               | 792,606          | 753,092                | 1,845,516        | 27 |
| 1620 - Court-Appointed Attorneys & Court Costs for Juveniles | 29           | 623,546       |                      |               |                       |                             |                 |         |               |                  |                        |                  |    |
| Subtotal   | 30           |               | 345,000              |               |                       |                             |                 |         |               | 0                |                        |                  | 28 |
| Subtotal   | 31           | 623,546       | 345,000              | 0             | 0                     |                             |                 |         |               | 623,546          | 604,360                | 529,806          | 29 |
| <b>Total - Public Safety &amp; Legal Services</b>            | 32           | 20,550,737    | 2,788,836            | 665,003       | 1,189,319             |                             |                 | 0       | 0             | 345,000          | 301,417                | 287,814          | 30 |
|  |              |               |                      |               |                       |                             |                 | 0       | 0             | 968,546          | 905,777                | 817,620          | 31 |
|  |              |               |                      |               |                       |                             |                 | 756,686 | 0             | 25,950,581       | 20,627,905             | 19,575,324       | 32 |



**SERVICE AREA 3**  
**PHYSICAL HEALTH & SOCIAL SERVICES**  
 County Name: WOODBURY COUNTY  
 County No: 97

|   | GENERAL FUND  |                      |               | SPECIAL REVENUE FUNDS |                             |                 |       |               |                  | TOTALS                 |                  |  |
|---|---------------|----------------------|---------------|-----------------------|-----------------------------|-----------------|-------|---------------|------------------|------------------------|------------------|--|
|   | General Basic | General Supplemental | General Other | Rural Services Basic  | Rural Services Supplemental | Secondary Roads | Other | All Permanent | Budget 2023/2024 | Re-estimated 2022/2023 | Actual 2021/2022 |  |
| <b>PHYSICAL HEALTH SERVICES PROGRAM</b>                   |               |                      |               |                       |                             |                 |       |               |                  |                        |                  |  |
| 3000 - Personal & Family Health Services                  | 1             |                      |               |                       |                             |                 |       |               |                  |                        |                  |  |
| 3010 - Communicable Disease Prevention & Control Services | 2             |                      |               |                       |                             |                 |       |               | 0                |                        | 1                |  |
| 3020 - Environmental Health                               | 3             |                      |               |                       |                             |                 |       |               | 0                |                        | 2                |  |
| 3040 - Health Administration                              | 4             | 2,351,315            |               |                       |                             |                 |       |               | 0                |                        | 3                |  |
| 3050 - Support of Hospitals                               | 5             |                      |               |                       |                             |                 |       |               |                  |                        |                  |  |
| Subtotal  | 6             | 2,351,315            | 0             | 0                     | 0                           | 0               | 0     | 0             | 2,351,315        | 1,303,778              | 2,219,076        |  |
| <b>SERVICES TO POOR PROGRAM</b>                           |               |                      |               |                       |                             |                 |       |               | 0                |                        | 5                |  |
| 3100 - Administration                                     | 7             | 134,950              |               |                       |                             |                 |       |               | 2,351,315        | 1,303,778              | 2,219,076        |  |
| 3110 - General Welfare Services                           | 8             | 75,000               |               |                       |                             |                 |       |               | 134,950          | 136,950                | 132,019          |  |
| 3120 - Care in County Care Facility                       | 9             |                      |               |                       |                             |                 |       |               | 75,000           | 85,000                 | 55,906           |  |
| Subtotal  | 10            | 209,950              | 0             | 0                     | 0                           | 0               | 0     | 0             | 209,950          | 221,950                | 187,925          |  |
| <b>SERVICES TO MILITARY VETERANS PROGRAM</b>              |               |                      |               |                       |                             |                 |       |               | 209,950          | 221,950                | 187,925          |  |
| 3200 - Administration                                     | 11            | 283,444              |               |                       |                             |                 |       |               | 283,444          | 276,373                | 266,252          |  |
| 3210 - General Services to Veterans                       | 12            | 40,000               |               |                       |                             |                 |       |               | 40,000           | 35,000                 | 30,929           |  |
| Subtotal  | 13            | 323,444              | 0             | 0                     | 0                           | 0               | 0     | 0             | 323,444          | 311,373                | 297,181          |  |
| <b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>           |               |                      |               |                       |                             |                 |       |               | 323,444          | 311,373                | 297,181          |  |
| 3300 - Youth Guidance                                     | 14            |                      | 2,119,876     |                       |                             |                 |       |               | 2,119,876        | 2,108,346              | 1,947,278        |  |
| 3310 - Family Protective Services                         | 15            |                      | 100,000       |                       |                             |                 |       |               | 100,000          | 100,000                | 80,830           |  |
| 3320 - Services for Disabled Children                     | 16            |                      |               |                       |                             |                 |       |               | 0                |                        |                  |  |
| Subtotal  | 17            | 0                    | 2,219,876     | 0                     | 0                           | 0               | 0     | 0             | 2,219,876        | 2,208,346              | 2,028,108        |  |
| <b>SERVICES TO OTHER ADULTS PROGRAM</b>                   |               |                      |               |                       |                             |                 |       |               | 2,219,876        | 2,208,346              | 2,028,108        |  |
| 3400 - Services to the Elderly                            | 18            |                      |               |                       |                             |                 |       |               |                  |                        |                  |  |
| 3410 - Other Social Services                              | 19            |                      |               |                       |                             |                 |       |               | 0                |                        | 18               |  |
| 3420 - Social Services Business Operations                | 20            |                      |               |                       |                             |                 |       |               | 0                |                        | 19               |  |
| Subtotal  | 21            | 0                    | 0             | 0                     | 0                           | 0               | 0     | 0             | 0                | 0                      | 20               |  |
| <b>CHEMICAL DEPENDENCY PROGRAM</b>                        |               |                      |               |                       |                             |                 |       |               | 0                | 0                      | 0                |  |
| 3500 - Treatment Services                                 | 22            |                      |               |                       |                             |                 |       |               | 0                | 0                      | 0                |  |
| 3510 - Preventive Services                                | 23            |                      |               |                       |                             |                 |       |               | 0                |                        | 22               |  |
| 3520 - Opioid Litigation Settlement                       | 24            |                      |               |                       |                             |                 |       |               | 0                |                        | 23               |  |
| Subtotal  | 25            | 0                    | 0             | 0                     | 0                           | 0               | 0     | 0             | 0                | 0                      | 24               |  |
| <b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>        | 26            | 2,884,709            | 2,219,876     | 0                     | 0                           | 0               | 0     | 0             | 5,104,585        | 4,045,447              | 4,732,290        |  |

**SERVICE AREA 4**

MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES

County Name: WOODBURY COUNTY

County No: 97

| TOTALS  |    |                  |    |
|---|----|------------------|----|
|   |    | Actual 2021/2022 |    |
| <b>SERVICES TO PERSONS WITH:</b>                    |    |                  |    |
| <b>40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS</b> |    |                  |    |
| 400X - Information & Education Services             |    |                  |    |
| 402X - Coordination Services                        | 1  |                  | 1  |
| 403X- Personal & Environ. Sprt                      | 2  | 203,442          | 2  |
| 404X-Treatment Services                             | 3  |                  | 3  |
| 405X-Vocational & Day Services                      | 4  |                  | 4  |
| 406X-Lic/Cert. Living Arrangements                  | 5  |                  | 5  |
| 407X - Inst/Hospital & Commit Services              | 6  |                  | 6  |
| Subtotal  | 7  | 75,339           | 7  |
| <b>42XX - INTELLECTUAL DISABILITY</b>               |    |                  |    |
| 420X - Information & Education Services             |    |                  |    |
| 422X - Coordination Services                        | 9  |                  | 9  |
| 423X- Personal & Environ. Sprt                      | 10 | 47,565           | 10 |
| 424X-Treatment Services                             | 11 |                  | 11 |
| 425X-Vocational & Day Services                      | 12 |                  | 12 |
| 426X-Lic/Cert. Living Arrangements                  | 13 |                  | 13 |
| 427X - Inst/Hospital & Commit Services              | 14 |                  | 14 |
| Subtotal  | 15 |                  | 15 |
| <b>43XX - OTHER DEVELOPMENTAL DISABILITIES</b>      |    |                  |    |
| 430X - Information & Education Services             |    |                  |    |
| 432X - Coordination Services                        | 17 |                  | 17 |
| 433X- Personal & Environ. Sprt                      | 18 |                  | 18 |
| 434X-Treatment Services                             | 19 |                  | 19 |
| 435X-Vocational & Day Services                      | 20 |                  | 20 |
| 436X-Lic/Cert. Living Arrangements                  | 21 |                  | 21 |
| 437X - Inst/Hospital & Commit Services              | 22 |                  | 22 |
| Subtotal  | 23 |                  | 23 |
| <b>44XX - GENERAL ADMINISTRATION</b>                |    |                  |    |
| 4411-Direct Administration                          |    |                  |    |
| 4412-Purchased Administration                       | 25 |                  | 25 |
| 4413-Distrib to Regional Fiscal Agent               | 26 |                  | 26 |
| Subtotal  | 27 | 2,623,269        | 27 |
| <b>45XX - COUNTY PRVD CASE MGMT</b>                 |    |                  |    |
| Subtotal  | 28 | 2,623,269        | 28 |
| <b>46XX - COUNTY PRVD SERVICES</b>                  |    |                  |    |
| Subtotal  | 29 |                  | 29 |
| <b>47XX - BRAIN INJURY</b>                          |    |                  |    |
| 470X - Information & Education Services             |    |                  |    |
| 472X - Coordination Services                        | 31 |                  | 31 |
| 473X- Personal & Environ. Sprt                      | 32 |                  | 32 |
| 474X-Treatment Services                             | 33 |                  | 33 |
| 475X-Vocational & Day Services                      | 34 |                  | 34 |
| 476X-Lic/Cert. Living Arrangements                  | 35 |                  | 35 |
| 477X - Inst/Hospital & Commit Services              | 36 |                  | 36 |
| Subtotal  | 37 |                  | 37 |
| <b>Total - Mental Health, ID &amp; DD</b>           | 38 | 0                | 38 |
|   | 39 | 2,949,615        | 39 |

**SERVICE AREA 6**  
 COUNTY ENVIRONMENT AND EDUCATION  
 County Name: WOODBURY COUNTY  
 County No: 97

|   | GENERAL FUND  |                      |               | SPECIAL REVENUE FUNDS |                             |                 |                |               |                  | TOTALS                 |                  |           |  |
|---|---------------|----------------------|---------------|-----------------------|-----------------------------|-----------------|----------------|---------------|------------------|------------------------|------------------|-----------|--|
|   | General Basic | General Supplemental | General Other | Rural Services Basic  | Rural Services Supplemental | Secondary Roads | Other          | All Permanent | Budget 2023/2024 | Re-estimated 2022/2023 | Actual 2021/2022 |           |  |
| <b>ENVIRONMENTAL QUALITY PROGRAM</b>                    |               |                      |               |                       |                             |                 |                |               |                  |                        |                  |           |  |
| 6000 - Natural Resources Conservation                   | 1             |                      |               | 39,000                |                             |                 |                |               | 39,000           | 39,000                 | 39,000           | 1         |  |
| 6010 - Weed Eradication                                 | 2             |                      |               | 112,526               |                             |                 |                |               | 112,526          | 101,606                | 94,742           | 2         |  |
| 6020 - Solid Waste Disposal                             | 3             |                      |               | 220,036               |                             |                 |                |               | 220,036          | 215,409                | 248,541          | 3         |  |
| 6030 - Environmental Restoration                        | 4             |                      |               |                       |                             |                 |                |               | 0                |                        |                  | 4         |  |
| Subtotal  | 5             | 0                    | 0             | 371,562               | 0                           | 0               | 0              | 0             | 371,562          | 356,015                | 382,283          | 5         |  |
| <b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>   |               |                      |               |                       |                             |                 |                |               |                  |                        |                  |           |  |
| 6100 - Administration                                   | 6             | 673,441              |               |                       |                             |                 | 259,000        |               | 932,441          | 1,239,500              | 1,951,802        | 6         |  |
| 6110 - Maintenance & Operations                         | 7             | 1,302,213            |               |                       |                             |                 |                |               | 1,302,213        | 1,184,689              | 1,104,695        | 7         |  |
| 6120 - Recreation & Environmental Educ.                 | 8             | 427,012              |               |                       |                             |                 | 90,747         |               | 517,759          | 518,738                | 492,092          | 8         |  |
| Subtotal  | 9             | 2,402,666            | 0             | 0                     | 0                           | 0               | 349,747        | 0             | 2,752,413        | 2,942,927              | 3,548,589        | 9         |  |
| <b>ANIMAL CONTROL PROGRAM</b>                           |               |                      |               |                       |                             |                 |                |               |                  |                        |                  |           |  |
| 6200 - Animal Shelter                                   | 10            |                      |               | 9,527                 |                             |                 |                |               | 9,527            | 9,127                  | 6,489            | 10        |  |
| 6210 - Animal Bounties & State Apiarist Expenses        | 11            |                      |               |                       |                             |                 |                |               | 0                |                        |                  | 11        |  |
| Subtotal  | 12            | 0                    | 0             | 9,527                 | 0                           | 0               | 0              | 0             | 9,527            | 9,127                  | 6,489            | 12        |  |
| <b>COUNTY DEVELOPMENT PROGRAM</b>                       |               |                      |               |                       |                             |                 |                |               |                  |                        |                  |           |  |
| 6300 - Land Use & Building Controls                     | 13            |                      |               |                       |                             |                 |                |               | 0                |                        |                  | 13        |  |
| 6310 - Housing Rehabilitation & Develop.                | 14            |                      |               |                       |                             |                 |                |               | 0                |                        |                  | 14        |  |
| 6320 - Community Economic Development                   | 15            |                      |               | 181,604               |                             |                 |                |               | 181,604          | 299,330                | 249,409          | 15        |  |
| Subtotal  | 16            | 0                    | 0             | 181,604               | 0                           | 0               | 0              | 0             | 181,604          | 299,330                | 249,409          | 16        |  |
| <b>EDUCATIONAL SERVICES PROGRAM</b>                     |               |                      |               |                       |                             |                 |                |               |                  |                        |                  |           |  |
| 6400 - Libraries  | 17            |                      |               |                       |                             |                 | 273,520        |               | 273,520          | 250,364                | 218,261          | 17        |  |
| 6410 - Historic Preservation                            | 18            |                      |               |                       |                             |                 |                |               | 0                |                        |                  | 18        |  |
| 6420 - Fair & 4-H Clubs                                 | 19            |                      |               |                       |                             |                 |                |               | 0                |                        |                  | 19        |  |
| 6430 - Fairgrounds                                      | 20            |                      |               |                       |                             |                 |                |               | 0                |                        |                  | 20        |  |
| 6440 - Memorial Halls                                   | 21            |                      |               |                       |                             |                 |                |               | 0                |                        |                  | 21        |  |
| 6450 - Other Educational Services                       | 22            |                      |               |                       |                             |                 |                |               | 0                |                        |                  | 22        |  |
| Subtotal  | 23            | 0                    | 0             | 0                     | 0                           | 0               | 273,520        | 0             | 273,520          | 250,364                | 218,261          | 23        |  |
| <b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b> |               |                      |               |                       |                             |                 |                |               |                  |                        |                  |           |  |
| 6500 - Property   | 24            |                      |               |                       |                             |                 |                |               | 0                |                        |                  | 24        |  |
| 6510 - Buildings  | 25            |                      |               |                       |                             |                 |                |               | 0                |                        |                  | 25        |  |
| 6520 - Equipment  | 26            |                      |               |                       |                             |                 |                |               | 0                |                        |                  | 26        |  |
| 6530 - Public Facilities                                | 27            |                      |               |                       |                             |                 |                |               | 0                |                        |                  | 27        |  |
| Subtotal  | 28            | 0                    | 0             | 0                     | 0                           | 0               | 0              | 0             | 0                | 0                      | 0                | 28        |  |
| <b>Total - County Environment and Education</b>         | <b>29</b>     | <b>2,402,666</b>     | <b>0</b>      | <b>0</b>              | <b>562,693</b>              | <b>0</b>        | <b>623,267</b> | <b>0</b>      | <b>3,588,626</b> | <b>3,857,763</b>       | <b>4,405,031</b> | <b>29</b> |  |

SERVICE AREA 7  
ROADS & TRANSPORTATION  
County Name: WOODBURY COUNTY  
County No: 97

|   | GENERAL FUND |               |                      | SPECIAL REVENUE FUNDS |                      |                             |                   |          |               | TOTALS            |                        |                  |
|---|--------------|---------------|----------------------|-----------------------|----------------------|-----------------------------|-------------------|----------|---------------|-------------------|------------------------|------------------|
|   |              | General Basic | General Supplemental | General Other         | Rural Services Basic | Rural Services Supplemental | Secondary Roads   | Other    | All Permanent | Budget 2023/2024  | Re-estimated 2022/2023 | Actual 2021/2022 |
| <b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b> |              |               |                      |                       |                      |                             |                   |          |               |                   |                        |                  |
| 7000 - Administration   | 1            |               |                      |                       |                      |                             |                   |          |               |                   |                        |                  |
| 7010 - Engineering  | 2            |               |                      |                       |                      | 15,500                      |                   |          |               | 15,500            | 15,500                 | 8,039            |
| Subtotal  | 3            | 0             | 0                    | 0                     | 0                    | 1,269,347                   | 1,284,847         | 0        | 0             | 1,269,347         | 1,282,626              | 1,214,792        |
| <b>ROADWAY MAINTENANCE PROGRAM</b>                              |              |               |                      |                       |                      |                             |                   |          |               |                   |                        |                  |
| 7100 - Bridges & Culverts                                       | 4            |               |                      |                       |                      | 290,000                     |                   |          |               | 290,000           | 290,000                | 277,362          |
| 7110 - Roads  | 5            |               |                      |                       |                      | 5,369,508                   |                   |          |               | 5,369,508         | 5,414,484              | 4,103,281        |
| 7120 - Snow & Ice Control                                       | 6            |               |                      |                       |                      |                             |                   |          |               | 0                 | 2,500                  |                  |
| 7130 - Traffic Controls   | 7            |               |                      |                       |                      | 295,000                     |                   |          |               | 295,000           | 270,000                | 217,427          |
| 7140 - Road Clearing  | 8            |               |                      |                       |                      |                             |                   |          |               | 0                 |                        | 5,040            |
| Subtotal  | 9            | 0             | 0                    | 0                     | 0                    | 5,954,508                   | 5,954,508         | 0        | 0             | 5,954,508         | 5,976,984              | 4,603,110        |
| <b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>                     |              |               |                      |                       |                      |                             |                   |          |               |                   |                        |                  |
| 7200 - New Equipment  | 10           |               |                      |                       |                      | 1,360,000                   |                   |          |               | 1,360,000         | 1,229,000              | 1,124,135        |
| 7210 - Equipment Operations                                     | 11           |               |                      |                       |                      | 2,043,000                   |                   |          |               | 2,043,000         | 1,610,000              | 1,526,438        |
| 7220 - Tools, Materials & Supplies                              | 12           |               |                      |                       |                      | 145,000                     |                   |          |               | 145,000           | 162,000                | 98,500           |
| 7230 - Real Estate & Buildings                                  | 13           |               |                      |                       |                      | 155,500                     |                   |          |               | 155,500           | 310,500                | 62,885           |
| Subtotal  | 14           | 0             | 0                    | 0                     | 0                    | 3,703,500                   | 3,703,500         | 0        | 0             | 3,703,500         | 3,311,500              | 2,811,958        |
| <b>MASS TRANSIT PROGRAM</b>                                     |              |               |                      |                       |                      |                             |                   |          |               |                   |                        |                  |
| 7300 - Air Transportation                                       | 15           |               |                      |                       |                      |                             |                   |          |               | 0                 |                        |                  |
| 7310 - Ground Transportation                                    | 16           |               |                      |                       |                      |                             |                   |          |               | 0                 |                        |                  |
| Subtotal  | 17           | 0             | 0                    | 0                     | 0                    | 0                           | 0                 | 0        | 0             | 0                 | 0                      | 0                |
| <b>Total - Roads &amp; Transportation</b>                       | <b>18</b>    | <b>0</b>      | <b>0</b>             | <b>0</b>              | <b>0</b>             | <b>10,942,855</b>           | <b>10,942,855</b> | <b>0</b> | <b>0</b>      | <b>10,942,855</b> | <b>10,586,610</b>      | <b>8,637,899</b> |

**SERVICE AREA 8**  
**GOVERNMENT SERVICES TO RESIDENTS**  
 County Name: WOODBURY COUNTY  
 County No: 97

|   | GENERAL FUND  |                      |               | SPECIAL REVENUE FUNDS |                             |                 |         |               | TOTALS           |                        |                  |
|---|---------------|----------------------|---------------|-----------------------|-----------------------------|-----------------|---------|---------------|------------------|------------------------|------------------|
|   | General Basic | General Supplemental | General Other | Rural Services Basic  | Rural Services Supplemental | Secondary Roads | Other   | All Permanent | Budget 2023/2024 | Re-estimated 2022/2023 | Actual 2021/2022 |
| <b>REPRESENTATION SERVICES PROGRAM</b>          |               |                      |               |                       |                             |                 |         |               |                  |                        |                  |
| 8000 - Elections Administration                 | 1             | 492,687              |               |                       |                             |                 |         |               | 492,687          | 583,786                | 475,606          |
| 8010 - Local Elections                          | 2             | 139,770              |               |                       |                             |                 |         |               | 139,770          |                        | 78,332           |
| 8020 - Township Officials                       | 3             |                      |               | 5,000                 |                             |                 |         |               | 5,000            | 5,000                  | 5,989            |
| Subtotal  | 4             | 0                    | 632,457       | 0                     | 5,000                       | 0               | 0       | 0             | 637,457          | 588,786                | 559,927          |
| <b>STATE ADMINISTRATIVE SERVICES</b>            |               |                      |               |                       |                             |                 |         |               |                  |                        |                  |
| 8100 - Motor Vehicle Registrations& Licensing   | 5             | 1,334,678            |               |                       |                             |                 |         |               | 1,334,678        | 1,201,516              | 1,094,909        |
| 8101 - Driver Licenses Services                 | 6             |                      |               |                       |                             |                 |         |               | 0                |                        |                  |
| 8110 - Recording of Public Documents            | 7             | 812,564              |               |                       |                             |                 | 220,000 |               | 1,032,564        | 1,009,801              | 767,656          |
| Subtotal  | 8             | 2,147,242            | 0             | 0                     | 0                           | 0               | 220,000 | 0             | 2,367,242        | 2,211,317              | 1,862,565        |
| <b>Total - Government Services to Residents</b> | 9             | 2,147,242            | 632,457       | 0                     | 5,000                       | 0               | 220,000 | 0             | 3,004,699        | 2,800,103              | 2,422,492        |

**SERVICE AREA 9**  
**ADMINISTRATION**  
 County Name: WOODBURY COUNTY  
 County No: 97

|  | GENERAL FUND  |                      |               | SPECIAL REVENUE FUNDS |                             |                 |         |               | TOTALS           |                        |                  |           |    |
|--|---------------|----------------------|---------------|-----------------------|-----------------------------|-----------------|---------|---------------|------------------|------------------------|------------------|-----------|----|
|  | General Basic | General Supplemental | General Other | Rural Services Basic  | Rural Services Supplemental | Secondary Roads | Other   | All Permanent | Budget 2023/2024 | Re-estimated 2022/2023 | Actual 2021/2022 |           |    |
| <b>POLICY &amp; ADMINISTRATION PROGRAM</b> |               |                      |               |                       |                             |                 |         |               |                  |                        |                  |           |    |
| 9000 - General County Management           | 1             | 854,059              |               | 401,639               |                             |                 | 225,465 |               |                  | 1,481,163              | 1,825,201        | 1,497,986 | 1  |
| 9010 - Administrative Management Services  | 2             | 440,599              |               |                       |                             |                 |         |               |                  | 440,599                | 394,047          | 385,032   | 2  |
| 9020 - Treasury Management Services        | 3             | 620,431              |               |                       |                             |                 |         |               |                  | 620,431                | 601,927          | 520,187   | 3  |
| 9030 - Other Policy & Administration       | 4             | 524,310              |               |                       |                             |                 |         |               |                  | 524,310                | 496,323          | 450,630   | 4  |
| 9040 - Reimbursable MHDS Direct Expenses   | 5             |                      |               |                       |                             |                 |         |               |                  | 0                      | 363,790          |           | 5  |
| Subtotal                                   | 6             | 2,439,399            | 0             | 401,639               | 0                           | 0               | 225,465 | 0             |                  | 3,066,503              | 3,681,288        | 2,853,835 | 6  |
| <b>CENTRAL SERVICES PROGRAM</b>            |               |                      |               |                       |                             |                 |         |               |                  |                        |                  |           |    |
| 9100 - General Services                    | 7             | 3,747,824            |               |                       |                             |                 |         |               |                  | 3,747,824              | 2,463,375        | 2,280,143 | 7  |
| 9110 - Information Tech Services           | 8             | 1,471,300            |               |                       |                             |                 |         |               |                  | 1,471,300              | 1,523,207        | 1,297,791 | 8  |
| 9120 - GIS Systems                         | 9             |                      |               |                       |                             |                 |         |               |                  | 0                      |                  |           | 9  |
| Subtotal                                   | 10            | 5,219,124            | 0             | 0                     | 0                           | 0               | 0       | 0             |                  | 5,219,124              | 3,986,582        | 3,577,934 | 10 |
| <b>RISK MANAGEMENT SERVICES PROGRAM</b>    |               |                      |               |                       |                             |                 |         |               |                  |                        |                  |           |    |
| 9200 - Tort Liability                      | 11            |                      | 1,000,000     |                       |                             |                 |         |               |                  | 1,000,000              | 900,000          | 840,000   | 11 |
| 9210 - Safety of Workplace                 | 12            |                      |               |                       |                             |                 |         |               |                  | 0                      |                  |           | 12 |
| 9220 - Fidelity of Public Officers         | 13            |                      |               |                       |                             |                 |         |               |                  | 0                      |                  |           | 13 |
| 9230 - Unemployment Compensation           | 14            |                      |               |                       |                             |                 |         |               |                  | 0                      |                  |           | 14 |
| Subtotal                                   | 15            | 0                    | 1,000,000     | 0                     | 0                           | 0               | 0       | 0             |                  | 1,000,000              | 900,000          | 840,000   | 15 |
| <b>Total - Administration</b>              | 16            | 7,658,523            | 1,000,000     | 401,639               | 0                           | 0               | 225,465 | 0             |                  | 9,285,627              | 8,567,870        | 7,271,769 | 16 |

**SERVICE AREA 0**

**NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**

County Name: WOODBURY COUNTY

County No: 97

|   | GENERAL FUND |               |                      | SPECIAL REVENUE FUNDS |                      |                             |                 |           |                      | TOTALS           |               |                  |                        |                  |
|---|--------------|---------------|----------------------|-----------------------|----------------------|-----------------------------|-----------------|-----------|----------------------|------------------|---------------|------------------|------------------------|------------------|
|   |              | General Basic | General Supplemental | General Other         | Rural Services Basic | Rural Services Supplemental | Secondary Roads | Other     | All Capital Projects | All Debt Service | All Permanent | Budget 2023/2024 | Re-estimated 2022/2023 | Actual 2021/2022 |
| <b>NONPROGRAM CURRENT EXPENDITURES</b>      |              |               |                      |                       |                      |                             |                 |           |                      |                  |               |                  |                        |                  |
| 0010 - County Farm Operations               | 1            |               |                      |                       |                      |                             |                 |           |                      |                  |               | 0                |                        | 1                |
| 0020 - Interest on Short-Term Debt          | 2            |               |                      |                       |                      |                             |                 |           |                      |                  |               | 0                |                        | 2                |
| 0030 - Other Nonprogram Current             | 3            | 715,000       |                      | 110,000               | 235,000              |                             | 70,000          |           |                      |                  | 1,130,000     | 333,000          | 912,604                | 3                |
| 0040 - Other County Enterprises             | 4            |               |                      |                       |                      |                             |                 |           |                      |                  | 0             |                  | 1,117,863              | 4                |
| Total - Nonprogram Current                  | 5            | 715,000       | 0                    | 110,000               | 235,000              | 0                           | 70,000          |           |                      | 0                | 1,130,000     | 333,000          | 2,030,467              | 5                |
| <b>LONG-TERM DEBT SERVICE</b>               |              |               |                      |                       |                      |                             |                 |           |                      |                  |               |                  |                        |                  |
| 0100 - Principal                            | 6            |               |                      |                       |                      |                             |                 |           |                      | 6,837,339        | 6,837,339     | 6,838,380        | 3,548,582              | 6                |
| 0110 - Interest and Fiscal Charges          | 7            |               |                      |                       |                      |                             |                 |           |                      | 483,611          | 483,611       | 701,635          | 246,087                | 7                |
| Total Long-term Debt Service                | 8            | 0             | 0                    | 0                     | 0                    | 0                           | 0               | 0         |                      | 7,320,950        | 7,320,950     | 7,540,015        | 3,794,669              | 8                |
| <b>CAPITAL PROJECTS</b>                     |              |               |                      |                       |                      |                             |                 |           |                      |                  |               |                  |                        |                  |
| 0200 - Roadway Construction                 | 9            |               |                      |                       |                      |                             | 9,025,000       |           |                      |                  | 9,025,000     | 1,736,569        | 1,225,957              | 9                |
| 0210 - Conservation Land Acquisition & Dev. | 10           |               |                      |                       |                      |                             |                 |           |                      |                  | 0             |                  | 250,345                | 10               |
| 0220 - Other Capital Projects               | 11           |               |                      |                       |                      |                             |                 | 2,194,000 |                      |                  | 2,194,000     | 2,676,430        | 4,639,181              | 11               |
| Total Capital Projects                      | 12           | 0             | 0                    | 0                     | 0                    | 0                           | 9,025,000       | 2,194,000 |                      | 0                | 11,219,000    | 4,412,999        | 6,115,483              | 12               |
| <b>EXPENDITURES SUMMARY</b>                 |              |               |                      |                       |                      |                             |                 |           |                      |                  |               |                  |                        |                  |
| Total Public Safety and Legal Services      | 13           | 20,550,737    | 2,788,836            | 665,003               | 1,189,319            | 0                           | 756,686         |           |                      | 0                | 25,950,581    | 20,627,905       | 19,575,324             | 13               |
| Total Physical Health and Social Services   | 14           | 2,884,709     | 2,219,876            | 0                     | 0                    | 0                           | 0               |           |                      | 0                | 5,104,585     | 4,045,447        | 4,732,290              | 14               |
| Total Mental Health, ID & DD                | 15           | 0             | 0                    | 0                     | 0                    | 0                           | 0               | 0         | 0                    | 0                | 0             | 0                | 2,949,615              | 15               |
| Total County Environment and Education      | 16           | 2,402,666     | 0                    | 0                     | 562,693              | 0                           | 623,267         |           |                      | 0                | 3,588,626     | 3,857,763        | 4,405,031              | 16               |
| Total Roads & Transportation                | 17           | 0             | 0                    | 0                     | 0                    | 10,942,855                  | 0               |           |                      | 0                | 10,942,855    | 10,586,610       | 8,637,899              | 17               |
| Total Government Services to Residents      | 18           | 2,147,242     | 632,457              | 0                     | 5,000                | 0                           | 220,000         |           |                      | 0                | 3,004,699     | 2,800,103        | 2,422,492              | 18               |
| Total Administration                        | 19           | 7,658,523     | 1,000,000            | 401,639               | 0                    | 0                           | 225,465         |           |                      | 0                | 9,285,627     | 8,567,870        | 7,271,769              | 19               |
| Total Nonprogram Current                    | 20           | 715,000       | 0                    | 110,000               | 235,000              | 0                           | 70,000          |           |                      | 0                | 1,130,000     | 333,000          | 2,030,467              | 20               |
| Total Long-Term Debt Service                | 21           | 0             | 0                    | 0                     | 0                    | 0                           | 0               |           |                      | 7,320,950        | 7,320,950     | 7,540,015        | 3,794,669              | 21               |
| Total Capital Projects                      | 22           | 0             | 0                    | 0                     | 0                    | 0                           | 9,025,000       | 2,194,000 |                      | 0                | 11,219,000    | 4,412,999        | 6,115,483              | 22               |
| Total - All Expenditures                    | 23           | 36,358,877    | 6,641,169            | 1,176,642             | 1,992,012            | 0                           | 19,967,855      | 1,895,418 | 2,194,000            | 7,320,950        | 77,546,923    | 62,771,712       | 61,935,039             | 23               |
| <b>OTHER BUDGETARY FINANCING USES</b>       |              |               |                      |                       |                      |                             |                 |           |                      |                  |               |                  |                        |                  |
| <b>OPERATING TRANSFERS OUT</b>              |              |               |                      |                       |                      |                             |                 |           |                      |                  |               |                  |                        |                  |
| To General Supplemental                     | 24           |               |                      |                       |                      |                             |                 |           |                      |                  | 0             |                  |                        | 24               |
| To Rural Services Supplemental              | 25           |               |                      |                       |                      |                             |                 |           |                      |                  | 0             |                  |                        | 25               |
| To Secondary Roads                          | 26           |               |                      |                       | 1,732,500            |                             |                 |           |                      |                  | 1,732,500     | 1,611,000        | 1,610,000              | 26               |
| To Other Budgetary Funds                    | 27           | 166,093       | 7,343,736            | 1,026,250             | 352,207              |                             | 300,000         | 785,594   |                      |                  | 9,973,880     | 9,662,666        | 8,484,700              | 27               |
| Total Operating Transfers Out               | 28           | 166,093       | 7,343,736            | 1,026,250             | 2,084,707            | 0                           | 300,000         | 785,594   | 0                    | 0                | 11,706,380    | 11,273,666       | 10,094,700             | 28               |
| <b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>     |              |               |                      |                       |                      |                             |                 |           |                      |                  |               |                  |                        |                  |
| Increase (Decrease) In Reserves             | 30           |               |                      |                       |                      |                             |                 |           |                      |                  | 0             |                  |                        | 30               |
| Fund Balance - Nonspendable                 | 31           |               |                      |                       |                      |                             |                 |           |                      |                  | 0             |                  |                        | 31               |
| Fund Balance - Restricted                   | 32           |               | 995,402              | 164,838               | 565,049              |                             | 2,287,001       | 421,611   | 916,553              | 44,230           | 5,394,684     | 14,303,036       | 19,293,023             | 32               |
| Fund Balance - Committed                    | 33           |               |                      |                       |                      |                             |                 |           |                      |                  | 0             | 2,519,591        | 2,835,628              | 33               |
| Fund Balance - Assigned                     | 34           |               |                      |                       |                      |                             |                 |           |                      |                  | 0             |                  |                        | 34               |
| Fund Balance - Unassigned                   | 35           | 7,242,966     | 0                    | 0                     | 0                    | 0                           | 0               | 0         | 0                    | 0                | 7,242,966     | 10,579,552       | 7,668,468              | 35               |
| Total Ending Fund Balance - June 30,        | 36           | 7,242,966     | 995,402              | 164,838               | 565,049              | 0                           | 2,287,001       | 421,611   | 916,553              | 44,230           | 12,637,650    | 27,402,179       | 29,797,119             | 36               |
| <b>Total Requirements</b>                   | 37           | 43,767,936    | 14,980,307           | 2,367,730             | 4,641,768            | 0                           | 22,554,856      | 3,102,623 | 3,110,553            | 7,365,180        | 101,890,953   | 101,447,557      | 101,826,858            | 37               |

**LONG TERM DEBT SCHEDULE**

This area, lines 1 through 20, is for Countywide Debt Service

| Project Name                               |    | Amount of Issue | Debt Resolution Number | Principal Due 2023/2024 | Interest Due 2023/2024 | Bond Registration Due 2023/2024 | TOTAL OBLIGATION Due 2023/2024 | Amount Paid by Other Funds & Debt Service Fund Balance | Current Year Utility Replacement & Debt Service Taxes |
|--|----|-----------------|------------------------|-------------------------|------------------------|---------------------------------|--------------------------------|--|---|
| FY 17 Capital Loan Note                    | 1  | 3,717,404       | # 12,581               | 371,740                 | 29,591                 |                                 | 401,331                        | 80,000   | 321,331   |
| FY 17 (Intake) Capital Loan Note           | 2  | 1,000,000       | # 12,581               | 100,000                 | 7,960                  |                                 | 107,960                        |  | 107,960   |
| FY 19 Capital Loan Note                    | 3  | 787,559         | # 12,859               | 157,511                 | 3,843                  |                                 | 161,354                        |  | 161,354   |
| FY 20 Capital Loan Note                    | 4  | 900,000         | #12,990                | 180,000                 | 5,004                  |                                 | 185,004                        |  | 185,004   |
| FY 21 Capital Loan Note                    | 5  | 180,000         | # 13,190               | 360,000                 | 9,072                  |                                 | 369,072                        | 109,331  | 259,741   |
| FY 22 Secondary Road Project - TIF         | 6  | 10,000,000      | # 13,220               | 790,000                 | 301,250                |                                 | 1,091,250                      | 1,091,250  | 0   |
| FY 22 Capital Loan Note                    | 7  | 2,416,000       | # 13,411               | 483,200                 | 31,891                 |                                 | 515,091                        | 84,673   | 430,418   |
| FY 23 Capital Loan Note                    | 8  | 1,900,000       | # 00,000               | 380,000                 | 95,000                 |                                 | 475,000                        |  | 475,000   |
| FY 23 Lease Agreement                      | 9  | 4,018,076       | # 13,070               | 4,014,888               |                        |                                 | 4,014,888                      | 1,250,000  | 2,764,888   |
|  | 10 |                 |                        |                         |                        |                                 | 0                              |  | 0   |
|  | 11 |                 |                        |                         |                        |                                 | 0                              |  | 0   |
|  | 12 |                 |                        |                         |                        |                                 | 0                              |  | 0   |
|  | 13 |                 |                        |                         |                        |                                 | 0                              |  | 0   |
|  | 14 |                 |                        |                         |                        |                                 | 0                              |  | 0   |
|  | 15 |                 |                        |                         |                        |                                 | 0                              |  | 0   |
|  | 16 |                 |                        |                         |                        |                                 | 0                              |  | 0   |
|  | 17 |                 |                        |                         |                        |                                 | 0                              |  | 0   |
|  | 18 |                 |                        |                         |                        |                                 | 0                              |  | 0   |
|  | 19 |                 |                        |                         |                        |                                 | 0                              |  | 0   |
|  | 20 |                 |                        |                         |                        |                                 | 0                              |  | 0   |
| <b>TOTALS FOR COUNTYWIDE DEBT SERVICE:</b> |    |                 |                        | 6,837,339               | 483,611                | 0                               | 7,320,950                      | 2,615,254  | 4,705,696   |

This area, lines 21 through 25, is for Partial County Debt Service Only – Such as for Special Assessment District Debt Service

|  |    |  |  |  |  |  |  |   |   |   |
|--|----|--|--|--|--|--|--|---|---|---|
|  | 21 |  |  |  |  |  |  |   | 0 | 0 |
|  | 22 |  |  |  |  |  |  |   | 0 | 0 |
|  | 23 |  |  |  |  |  |  |   | 0 | 0 |
|  | 24 |  |  |  |  |  |  |   | 0 | 0 |
|  | 25 |  |  |  |  |  |  |   | 0 | 0 |
| <b>TOTALS FOR PARTIAL COUNTY DEBT SERVICE:</b> |    |  |  |  |  |  |  | 0 | 0 | 0 |



# KLASS

LAW FIRM, L.L.P.

*A Tradition of Service Since 1917*

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**Memo To:** Matthew Ung, Chairperson  
**Woodbury County Board of Supervisors**  
**From:** Woodbury County Compensation Board  
**Date:** January 30, 2023  
**Re:** Recommended Compensation Schedule for Elected Officials

The Woodbury County Compensation Board met at 5:30 p.m. on January 24, 2023, to discuss the compensation schedule for elected officials in FY 23-24. The Compensation Board unanimously recommends that the salary of each elected official be increased as follows:

|             |     |
|-------------|-----|
| Attorney    | 7%  |
| Supervisors | 10% |
| Auditor     | 7%  |
| Treasurer   | 7%  |
| Sheriff     | 22% |

/s/ Douglas L. Phillips

**Klass Law Firm, LLP**

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**APPROVAL OF FY 2023/2024 BUDGET AND CERTIFICATION OF TAXES**

**RESOLUTION # \_\_\_\_\_**

WHEREAS, the Woodbury County Board of Supervisors has considered the proposed FY 2023/2024 county budget and certification of taxes, and

WHEREAS, a public hearing concerning the proposed county budget was held on March 28, 2023,

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Woodbury County that the county budget and certificate of taxes for FY 2023/2024 as set forth in the budget summary, is hereby adopted and that the Woodbury County Auditor is directed to file said budget and to establish accounting records in accordance with the attached schedules.

BE IT FURTHER RESOLVED that the Chairperson and the County Auditor be and are hereby authorized to sign the approved FY 2023/2024 county budget.

Signed and dated this 28<sup>th</sup> day of March, 2023.

\_\_\_\_\_  
Matthew A. Ung, Chairman  
Woodbury County Board of Supervisors

ATTEST: \_\_\_\_\_  
Patrick F. Gill  
Woodbury County Auditor

**WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM**

Date: 3/23/2023 Weekly Agenda Date: 3/28

**ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN:** Supervisor/Nelson

**WORDING FOR AGENDA ITEM:**

Approve Letter to IUB Regarding Eminent Domain

**ACTION REQUIRED:**

- |  |   |  |
|--|---|--|
| Approve Ordinance <input type="checkbox"/> | Approve Resolution <input type="checkbox"/>   | Approve Motion <input checked="" type="checkbox"/> |
| Public Hearing <input type="checkbox"/>    | Other: Informational <input type="checkbox"/> | Attachments <input checked="" type="checkbox"/>    |

**EXECUTIVE SUMMARY:**

Woodbury County is currently within a project area for 3 different CO2 Pipelines. The Iowa Utilities Board(IUB) will have hearings later in 2023 and decide if eminent domain shall be granted.

**BACKGROUND:**

For almost a year Woodbury County residents have raised safety and constitutional issues with a proposed carbon sequestration pipeline slated to traverse portions of Woodbury County. To achieve this eminent domain may be required. Eminent domain for private companies has been strictly prohibited but that could easily change. Residents have requested the BOS to stand firm for property rights.

**FINANCIAL IMPACT:**

**IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?**

Yes  No

**RECOMMENDATION:**

Send the proposed letter to IUB on behalf of the Woodbury County BOS and citizens regarding carbon pipelines and eminent domain usage in Woodbury County.

**ACTION REQUIRED / PROPOSED MOTION:**

Approve a letter drafted by Supervisor Nelson and send to the Iowa Utilities Board(IUB)



# Woodbury County Board of Supervisors

Courthouse • Room 104  
620 Douglas Street • Sioux City, Iowa 51101  
Telephone (712) 279-6525 • Fax (712) 279-6577

## MEMBERS

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MATTHEW A. UNG  
SIOUX CITY

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CORRECTIONVILLE

FINANCE / BUDGET DIRECTOR  
DENNIS BUTLER

ADMINISTRATIVE ASSISTANT  
KAREN JAMES

EXECUTIVE SECRETARY / PUBLIC BIDDER  
HEATHER SATTERWHITE

March 28, 2023

Iowa Utilities Board  
1375 E. Court Ave.  
Des Moines, IA 50319-0069

Re: HLP-2021-0001, HLP – 2021-0003, HLP – 2022-0002

Iowa Utilities Board:

The Woodbury County Board of Supervisors is submitting this official comment for the docket regarding the Summit, Navigator, and Wolf CO2 Pipeline projects in Woodbury County. The pipeline is proposed to traverse significant portions of Woodbury County including navigable waters, major public roadways, fertile farmland, as well as industrial and residential areas. A project to transport energy (crude oil, electricity, ethanol, natural gas, etc.) is in the public’s best interest when it benefits Iowa energy consumers or producers or improves national energy security. The currently proposed carbon capture and sequestration projects are transporting a hazardous liquid and are not an energy product that would be used by Iowa consumers. Additionally, as stated by the Iowa Utilities Board, a taking of land must be “rationally related to a conceivable public purpose” and that eminent domain cannot be used to take property from one person purely in order to favor another. We urge the Iowa Utilities Board to carefully weigh the public good against the potential infringement on the private property rights of Iowans. The Woodbury County Board of Supervisors recognizes the potential need to develop and create climate solutions, however granting the use of eminent domain to a private entity must clear a high bar of certainty as it relates to the public good. Representing Woodbury County Landowners, Citizens, and Taxpayers, we are requesting that the Iowa Utilities Board deny the use of eminent domain for any carbon HLPs at this time.

Respectfully,

Matthew Ung  
Chairman  
Woodbury County Board of Supervisors

**WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM**

Date: 3/22/2023

Weekly Agenda Date: 3/28/2023

**ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN:** Supervisors J. Taylor/M. Nelson

**WORDING FOR AGENDA ITEM:**

Approval for One-Time Funding of \$108,894 for Certain Employees Under Collectively Bargained Contracts to Receive One-Time ARPA Funding and Direct HR Director to Engage in MOU Process

**ACTION REQUIRED:**

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

**EXECUTIVE SUMMARY:**

Employees have approached the Board of Supervisors regarding raises during an interim between collectively bargained for contracts. The Board during the last decade has attempted to be fair while striking a balance that puts property taxpayers in a position that is unheralded: 9 years of flat taxation. It is simply too late to increase wages and reopen the bargaining process. This item does what can be done and takes some of the last ARPA money designed to retain employees and attempts to "build a bridge" to their next bargained-for contract. It seeks on July 1, 2023 to target those whose wages have not been bargained for, increased over the last year through renegotiations and an MOU process; instead of reopening the wage negotiation process, it implements a one-time wage retention bonus.

**BACKGROUND:**

There will always be some sense of disparity as we attempt as much parity as is possible. A variety of factors guide the Board including looking regionally and statewide on competitiveness, the ability of taxpayers to pay and keep up with a budget that has nearly half of all our budget in wages, past increases, future staffing shortages, etc. The Board cannot continually try to keep up with each and every request, especially if it is outside of the normal collective bargaining process. However, if one-time funding remains and the Board has exhausted every other viable source of funding it seems reasonable that we would look to compensate our employees.

The groups that seemed to be most appropriate fitting into this situation:

AFSCME Juvenile Detention (22)

AFSCME Courthouse (57)

Others (14)

Other groups have received, for example, a 4% wage increase July 2022 and then a 2% raise July 2023. Certain staff members ranging from secondary roads to jailers and another time county attorneys have been targeted due to "being behind," or having staffing shortage issues that necessitated increasing the incentive to be employed in Woodbury County. Another group will go to 6% as of July 2023, wage plan will be at 4.25%, elected officials will be decided through the BOS process but can assume to be above a 4% threshold as well.

**FINANCIAL IMPACT:**

93 employees = \$108,894 to include FICA and IPERS

**IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?**

Yes  No

**RECOMMENDATION:**

Approve the following motion.

**ACTION REQUIRED / PROPOSED MOTION:**

Approval for One-Time Funding of \$108,894 for Certain Employees Under Collectively Bargained Contracts to Receive One-Time ARPA Funding and Direct HR Director to Engage in MOU Process

**WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM**

Date: 2/18/2023

Weekly Agenda Date: 2/28/2023

**ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN:** Supervisors J. Taylor/M. Nelson

**WORDING FOR AGENDA ITEM:**

Give Direction Concerning RAGBRAI and County Website and Discussion of Opening Courthouse for Tours

**ACTION REQUIRED:**

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

**EXECUTIVE SUMMARY:**

Woodbury County can be the ideal origination destination for RAGBRAI annually. This summer, we have a unique opportunity on the heels of some initial successes last year. We tried to be responsive to the needs of Planning and Zoning to allow for the sale of food and beverage and saw that some private entrepreneurs and rural community leaders made statewide news doing so. This presents a unique opportunity where we can showcase our community. We've been contacted by folks from Des Moines on host locations coming in Friday the day before the ride. RAGBRAI hosts approximately 8,500 week-long riders and 1,500 daily riders. We are anticipating 50,000 people in Sioux City for RAGBRAI. We would make the following recommendations under Background after meeting with Matt Salvatore (City of Sioux City/RAGBRAI) and Barbara Sloniker (Chamber/TSI).

**BACKGROUND:**

The following actions can demonstrate the partnership of Woodbury County in hosting RAGBRAI:

1. Place a call in raising public awareness about rural offerings, e.g. vendors, breakfast places, repair shops, retail that wants to list the availability of services so that the county can act as a conduit to the RAGBRAI Committee. Our Board office and P&Z/Econ Development can help house, collect, and forward on this information.
2. Place a link on the county webpage for those interested in learning more about RAGBRAI or hosting riders, volunteering, and getting involved.
3. Encourage putting our best foot forward, e.g. businesses and public areas beautifying, placing, "Welcome RAGBRAI Riders" on their marquees, and perhaps as they seem fit tailoring to the occasion.
4. Add to the RABRAI committee's "best things to do" stays in our county conservation parks.
5. Open up the County Courthouse for tours on Friday and Saturday authorizing additional staff there at that time and reviving some of the audio-visual tour materials of yesteryear when we celebrated the 100-year anniversary of the Woodbiury County Courthouse.
6. Have Supervisors Taylor/Nelson meet back in May-June timeframe and keep a good conduit of information on how we can collectively help in a push-pull, synergistic relationship so that the county demonstrates its good partnership with all entities involved.

**FINANCIAL IMPACT:**

**IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?**

Yes  No

**RECOMMENDATION:**

**ACTION REQUIRED / PROPOSED MOTION:**

Approve a working group led by Supervisors Taylor/Nelson in bringing together several different representatives in order to bring back a recommendation to the BOS.



**WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM**

Date: 03-23-23

Weekly Agenda Date: 03-28-23

**ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN:** Dan Heissel - Conservation

**WORDING FOR AGENDA ITEM:**

Request Additional \$350,000 in ARPA Funds for Sewage Retention Pond Little Sioux Park

**ACTION REQUIRED:**

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

**EXECUTIVE SUMMARY:**

I am requesting \$350,000 in additional ARPA Funds for a sewer retention pond that will handle all the sewage flow for Little Sioux Park and any future additions we may add. This retention pond became necessary when our engineering firm designing our project for the original \$800,000 allocated for sewer and water hook ups, found out our leach fields are not sized big enough to handle the campsites and facilities we currently have. They are unable to move forward with design or put stamp on the project because of this. Should any of our leach fields fail, we would be forced to reduce our camping fees and not allow dumping which leads to loss of campers and revenues. The proactive way is to build the retention pond now, do our original plan of hooking up water and sewer to each site, and be in compliance and ready for any future additions.

**BACKGROUND:**

The original \$800,000 in ARPA funds allocated to us was for water and sewer to be put into our campgrounds at Little Sioux Park and Southwood Park. These original ARPA funds will not pay for the engineering or installation of sewer and water to the campgrounds and pay for the retention pond, there is not enough to fund it all, thus the request for the additional \$350,000. If we were forced to use the original funds for the retention pond and engineering we would not have enough money to even complete one campground. These campgrounds generate revenue and bring people to the county which is economic development. By adding sewer hookups to each site we are able to charge more for camping which in turn raises our revenues.

The retention pond would sit to the northwest corner of our wildlife area part of Little Sioux Park and not be near the users. We have been told odor will not be an issue. This retention pond would be 2.5 to 3 acres in size, fenced in for liability reasons and would be able to handle all the sewage generated by the park now and in the future. Project estimates without ground borings to analyze materials is 300,000 to \$400,000 for a 3 acre retention pond. This quote is based off of other retention ponds the engineering firm has designed and built so it is close I believe. We are having borings done to see if there is clay present because if there is, it can be used for the liner of retention pond and could reduce cost because it does not have to be hauled in or have to use a synthetic liner like heavy plastic.

For example, we have been dealing with the DNR at Browns Lake on a septic system for a year now and are into it \$42,500 for engineering just to get the permit so we can put in the septic system for the concession stand, and that is just for the concession stand. Issues we ran into when we did sewer in the campground at Browns Lake brought this problem to light, the DNR is not allowing adding of septic fields or altering of existing septic fields in the park and wants to look at the park as a whole and require different treatments of sewage. This holistic approach moves us out of chapter 69 and into chapter 64 which requires DNR permitting, engineering and this type of treatment, a retention pond. Once this retention pond is in place we should not have any issues with DNR or sewer in Little Sioux Park. The retention pond would last over 20 years before it would need to be drained, material cleaned out to be put back into use again. This material would then be spread on crop fields.

**FINANCIAL IMPACT:**

Impact will be to the remaining ARPA funds the county has. The Conservation Board does not have any funds left to leverage to help pay for this. On the positive side by doing this, it will allow us to raise our camping fees by \$5 a night, thus increasing our revenue stream and usage to the park. Little Sioux Park is our largest park. On an average year the campgrounds brings in around \$152,000. By raising the fees for sewer would bring an additional \$30,400 per year or more just for Little Sioux Park. By putting in sewer it will also increase our usage which would also increase our revenues.

The down side is if we don't do anything we could lose revenues because we don't have dump stations or sewer hook ups and would have to decrease our fees.

**IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?**

Yes  No

**RECOMMENDATION:**

To allocate an additional \$350,000 of remaining ARPA funds towards the project.

**ACTION REQUIRED / PROPOSED MOTION:**

To allocate \$350,000 of remaining county ARPA funds towards the Little Sioux Park Campgrounds sewer project.