



**NOTICE OF MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS  
(JUNE 6) (WEEK 23 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 June 6, 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 5 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 May 30, 2023, meeting
3. Approval of claims
4. County Treasurer – Tina Bertrand  
Approval of resolution for abatement of taxes for Lake Forest MHC
5. Human Resources – Melissa Thomas  
Approval of Memorandum of Personnel Transactions

## End Consent Agenda

- |                                |   |             |
|--------------------------------|---|-------------|
|                                | 6. Secondary Roads – Mark Nahra   |             |
|                                | a. Approval of resolution establishing speed limits on Correctionville Road   | Action      |
|                                | b. Approval of resolution to amending the FY 2024-2028 construction program   | Action      |
| <b>4:40 p.m.</b><br>(Set time) | 7. Board Administration – Dennis Butler   |             |
|                                | a. Public hearing to levy General Basic property tax rate which exceed statutory maximum  | Action      |
|                                | b. Public hearing on proposed Fiscal Year 2023 Budget   | Action      |
|                                | c. Adoption of Fiscal Year 2023 budget and resolution   | Action      |
|                                | 8. County Attorney – James Loomis   |             |
|                                | a. Approval of full time Assistant County Attorney position to replace the current position partially funded by the Byrne JAG Grant   | Action      |
|                                | b. Approval of Clerk II position in the County Attorney Fine Collection Division  | Action      |
|                                | 9. Board Administration – Dennis Butler   |             |
|                                | Approval of resolution amending the resolution authorizing the issuance of \$1,900,000 General Obligation Capital Loan Notes, Series 2023A and levying a tax for the payment thereof; passed and approved on March 28, 2023, by substituting a new resolution therefor, approving and authorizing a form of loan agreement and authorizing and providing for the issuance of \$1,900,000 General Obligation Capital Loan Notes, Series 2023A and levying a tax to pay said notes; Approval of the Tax Exemption Certificate | Action      |
|                                | 10. Reports on Committee Meetings   | Information |
|                                | 11. Citizen Concerns  | Information |
|                                | 12. Board Concerns  | Information |

## ADJOURNMENT

*Subject to Additions/Deletions*

## CALENDAR OF EVENTS

<b>MON., JUNE 5</b>	<b>6:00 p.m.</b>	Board of Adjustment meeting, First Floor Boardroom
<b>WED., JUNE 7</b>	<b>10:00 a.m.</b>	Loess Hills Alliance Stewardship Meeting, Pisgah, Iowa
	<b>11:00 a.m.</b>	Loess Hills Alliance Executive Meeting
	<b>1:00 p.m.</b>	Loess Hills Alliance Full Board Meeting
	<b>4:45 p.m.</b>	Veteran Affairs Meeting, Veteran Affairs Office, 1211 Tri-View Ave.
	<b>12:00 p.m.</b>	District Board of Health Meeting, 1014 Nebraska St.
<b>THU., JUNE 8</b>	<b>12:00 p.m.</b>	SIMPCO Board of Directors, 1122 Pierce St.
<b>FRI., JUNE 9</b>	<b>9:00 a.m.</b>	Hungry Canyons Alliance Meeting, Bronson Community Building
<b>WED., JUNE 14</b>	<b>7:30 a.m.</b>	SIMPCO Executive-Finance Committee - Hybrid
	<b>8:05 a.m.</b>	Woodbury County Information Communication Commission, First Floor Boardroom
	<b>10:00 a.m.</b>	Western Iowa Tourism Region Annual Meeting, Audubon County
<b>THU., JUNE 15</b>	<b>4:00 p.m.</b>	Conservation Board Meeting, Little Sioux Park
	<b>4:30 p.m.</b>	Community Action Agency of Siouxland Board Meeting, 2700 Leech Avenue
	<b>5:00 p.m.</b>	SIMPCO Annual Board of Directors Meeting & Award Ceremony, Mapleton, IA
<b>FRI., JUNE 16</b>	<b>12:00 p.m.</b>	Siouxland Human Investment Partnership Board Meeting, 2540 Glenn Ave.
<b>WED. JUNE 21</b>	<b>12:00 p.m.</b>	Siouxland Economic Development Corporation Meeting, 617 Pierce St., Ste. 202
<b>THU., JUNE 22</b>	<b>11:00 a.m.</b>	Siouxland Regional Transit Systems (SRTS) Board Meeting, SIMPCO Office, 1122 Pierce St.
	<b>1:30 p.m.</b>	SIMPCO Community and Economic Development, Hybrid
<b>MON., JUNE 26</b>	<b>6:00 p.m.</b>	Zoning Commission Meeting, First Floor Boardroom
<b>WED., JUNE 28</b>	<b>2:30 p.m.</b>	Rolling Hills Community Services Region Governance Board Meeting
<b>WED., JULY 5</b>	<b>4:45 p.m.</b>	Veteran Affairs Meeting, Veteran Affairs Office, 1211 Tri-View Ave.

**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.*

**MAY 30, 2023, TWENTY-SECOND MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS**

The Board of Supervisors met on Tuesday, May 30, 2023, at 4:30 p.m. Board members present were Bittinger II, Nelson, Taylor, Radig, and Ung. Staff members present were Karen James, Board Administrative Assistant, Melissa Thomas, Human Resources Director, Joshua Widman, Assistant County Attorney, Dennis Butler, Finance and Budget 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 May 30, 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 May 23, 2023 meeting. Copy filed.
3. To approve the claims totaling \$877,553.48. Copy filed.
- 4a. To approve property tax refund for Donna Jensen for parcel #894735381016, 1325 S Glass St., in the amount of \$134.13. Copy filed.
- 4b. To approve property tax refund for David Page for parcel #884717377003, 4732 Birch Way, in the amount of \$391.00. Copy filed.
- 4c. To approve and authorize the Chairperson to sign a Resolution approving abatement of taxes for Woodbury County, parcel #884301100012.

**WOODBURY COUNTY, IOWA  
RESOLUTION #13,620  
RESOLUTION APPROVING ABATEMENT OF TAXES**

**WHEREAS**, the Woodbury County, Iowa is the titleholder of real estate Parcel #884301100012 located in Woodbury County, Iowa and legally described as follows:

**Parcel #884301100012**

KEDRON TOWNSHIP AN IRREG TCT BEING PART OF GOVT LOT 10 IN 1-88-43 DESCRIBED AS COM AT SW COR OF GOVT LOT 10 THNC E 356' TO POB: THNC NE 1100.95', THNC NE 458.76', THNC E 78.95', THNC S 1309.02', THNC W 940.12' TO POB

**WHEREAS**, the above-stated property has an unpaid balance of taxes owing, and the parcel is owned by a political subdivision of the state; and

**WHEREAS**, the political subdivision, namely the Woodbury County, Iowa, is failing to immediately pay the taxes due; and

**WHEREAS**, the Board of Supervisors sees that good cause exists for the abatement of these taxes and any future taxes that may be levied against this parcel; and

**NOW, THEREFORE, BE IT RESOLVED**, that the Woodbury County Board of Supervisors hereby abates the taxes owing on the above parcels according to Code of Iowa, 427.3, and hereby directs the Woodbury County Treasurer to abate these aforementioned taxes from the tax records.

**SO RESOLVED** this 30th day of May, 2023.  
WOODBURY COUNTY BOARD OF SUPERVISORS  
Copy filed.

- 5a. To approve the appointment of Katelyn Hemmesch, Intern, County Attorney Dept., effective 05-15-23, \$18.00/hour. Temporary Position.; the separation of Ashley Schumacher, Civilian Jailer, County Sheriff Dept., effective 05-25-23. Resignation.; the appointment of Kiely Novak, Temporary Engineering Aide, Secondary Roads Dept., effective 06-05-23, \$16.50/hour. Change Start Date to 6-5-23.; the reclassification of Hediberto Ponce, Civilian Jailer, County Sheriff Dept., effective 06-12-23, \$25.26/hour, 4%=\$.98/hr. Per CWA Civilian Officers Contract agreement, from Class 2 to Class 1.; and the reclassification of Katie Parker, Senior Clerk, Human Resources Dept., effective 06-12-23, \$25.25/hour, 10%=\$2.39/hr. Per Wage Plan comparability with AFSCME Courthouse Contract, from Grade 4/Step 4 to Grade 4/Step 5. Copy filed.
- 5b. To approve and authorize the Chairperson to sign the Authorization to initiate the hiring process for Civilian Jailer, County Sheriff Dept. CWA: \$23.33/hour. Copy filed.
- 6a. To approve the underground utility permit for MidAmerican Energy. Copy filed.
- 6b. To approve the permit to work in the right of way for Kevin Small. Copy filed.

Carried 5-0.

- 9. Motion by Radig second by Taylor to waive the nepotism policy for 3 Correctional Officers (K.G, A.T., & E.G.) with the Sheriff's office. Carried 5-0. Copy filed.
- 7. Kevin Winker, Drug Intelligence Officer (Iowa) presented an overview of overdose fatality review team. Copy filed.
- 8a. A public hearing was held at 4:45 p.m. on Amendment #1 to the Woodbury County FY 2023 budget. The Chairperson called on anyone wishing to be heard.  
  
Motion by Taylor second by Ung to close the public hearing. Carried 5-0.
- 8b. Motion by Ung second by Bittinger to approve and authorize the Chairperson to sign a Resolution approval of FY 2022/2023 Budget Amendment #1. Carried 5-0.

**APPROVAL OF FY 2022/2023 BUDGET AMENDMENT #1  
RESOLUTION #13,621**

WHEREAS, the Woodbury County Board of Supervisors has considered the proposed FY 2022/2023 county budget amendment #1; and

WHEREAS, a public hearing concerning the proposed county budget was held on May 30, 2023;  
NOW, THEREFORE BE IT RESOLVED by the Board of Supervisors of Woodbury County that the county budget amendment #1 for FY 2022/2023 as set forth in the budget amendment 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 2022/2023 county budget amendment.

Signed and dated the 30<sup>th</sup> day of May 2023.  
WOODBURY COUNTY BOARD OF SUPERVISORS  
Copy filed.

- 8c. Motion by Ung second by Radig to approve the transfer of appropriation in the Sheriff's FY23 budget due to employee transfers. Carried 5-0. Copy filed.
- 10. Motion by Ung second by Radig to direct the Zoning Commission to review/consider a Zoning Ordinance Text Amendment proposal to amend the Zoning Ordinance Land Use Summary Table to designate Temporary Heavy

Construction Services: Aggregate crush and screen (temporary); Asphalt mixing (temporary); and Concrete mixing (temporary) as Conditional Uses in the General Commercial (GC), & Highway Commercial (HC) Zoning Districts. Carried 5-0. Copy filed.

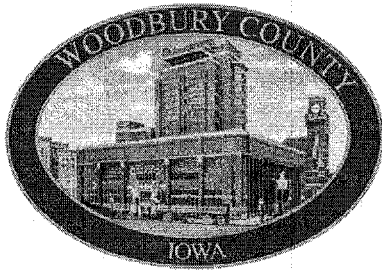
11. Reports on committee meetings were heard.

12. There were no citizen concerns.

13. Board concerns were heard.

The Board adjourned the regular meeting until June 6, 2023.

Meeting sign in sheet. Copy filed.



**Tina M Bertrand**  
Treasurer of Woodbury County  
Property Tax  
822 Douglas Street Suite 102  
Sioux City, IA 51101  
712-279-6495

June 1, 2023

Dear Board of Supervisors,

The following mobile home was issued a junking certificate on 5-22-23 and was designated as a valueless mobile home by Lake Forest mobile home park. Please give your permission to abate the taxes that were due on this home of \$77.00.

1976 Champion mobile home      vin-0567164116      owned by Lake Forest MHC LLC  
Home is located at 3700 28<sup>th</sup> St Lot 399 Sioux City, IA 51105

Thank you for your time,

A handwritten signature in cursive script that reads "Janet L. Trimpe".

Janet L Trimpe  
Woodbury County Tax Deputy

**WOODBURY COUNTY, IOWA**

**RESOLUTION #**

**RESOLUTION APPROVING ABATEMENT OF TAXES**

**WHEREAS**, Lake Forest MHC LLC is the titleholder of a mobile home VIN #0567164116 located in Woodbury County, Iowa and legally described as follows:

**VIN #0567164116 1976 Champion Mobile Home**

**WHEREAS**, the above-stated mobile home has taxes payable including special assessments and the mobile home is owned by Lake Forest MHC LLC.

**WHEREAS**, these taxes are uncollectable or impractical to pursue collection through personal judgment or tax sale.

**WHEREAS**, the Board of Supervisors sees that good cause exists for the abatement of these taxes and;

**NOW, THEREFORE, BE IT RESOLVED**, that the Woodbury County Board of Supervisors hereby abates the taxes owing on the above mobile home according to Code of Iowa, 445.16 for the taxes owed and hereby directs the Woodbury County Treasurer to abate these aforementioned taxes from the tax records.

**SO RESOLVED** this 6th day of June, 2023.

ATTEST:

WOODBURY COUNTY BOARD OF SUPERVISORS

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Michelle Skaff, Deputy  
Woodbury County Auditor/Recorder

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Matthew Ung, Chairman



# HUMAN RESOURCES DEPARTMENT

## MEMORANDUM OF PERSONNEL TRANSACTIONS

**DATE:** June 6, 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
Andresen, Michael	Secondary Roads	6-26-23	District Foreman	\$3,122.54/ bi-weekly	6.5%= \$190.49/ bi-weekly	R	Per Wage Plan Matrix, 4 year Salary Increase prior to cost of living, which is included.

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

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

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

Date: 06/01/2023 Weekly Agenda Date: 06/06/2023

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

**WORDING FOR AGENDA ITEM:**

Consider a resolution to establish speed limits on Correctionville Road

**ACTION REQUIRED:**

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

**EXECUTIVE SUMMARY:**

A resolution establishing new speed limits on the east corporate line of Sioux City is proposed.

**BACKGROUND:**

The county engineer has completed a speed study for Correctionville Road east of Sioux City. A 35 mph and 45 mph speed limits are recommended for portions of the road west of the US 75 overpass. The resolution is presented for the board's approval.

**FINANCIAL IMPACT:**

Cost of signs and labor to install only. Less than \$1000 time and material.

**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:**

I recommend that the Board approve the speed limit resolution.

**ACTION REQUIRED / PROPOSED MOTION:**

Motion to approve the resolution establishing a speed limits on Correctionville Road.

SPEED LIMIT RESOLUTION  
CORRECTIONVILLE ROAD  
RESOLUTION NO. \_\_\_\_\_

WHEREAS: The Board of Supervisors of Woodbury County is empowered under the authority of sections 321.255 and 321.285, subsection 4 of the Code of Iowa to determine upon the basis of an engineering and traffic investigation conducted by the County Engineer that the speed limit of any secondary road is greater than is reasonable and proper under the conditions existing, and may determine and declare a reasonable and proper speed limit, and

WHEREAS: Such investigation has been requested and completed and the county engineer has reached an opinion concerning the reasonable and proper speed for the road listed herein,

NOW, THEREFORE BE IT RESOLVED, by the Woodbury County Board of Supervisors that the following speed limit be established and appropriate signs erected at the locations described as follows:

- 1). Beginning at the east city limits of Sioux City, thence approximately 680 feet east, a speed limit of 35 miles per hour is established.
- 2) Beginning at a point 680 feet east of the city limits of Sioux City to the US 75 overpass, a speed limit of 45 miles per hour is established.

Speed limit shall be effective when appropriate signs giving notice of the speed limits are erected.

Passed and approved this 6th day of June, 2023 by the Woodbury County Board of Supervisors.

\_\_\_\_\_  
Matthew Ung, Chairperson

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

\_\_\_\_\_  
Mark Nelson, Member

\_\_\_\_\_  
Keith Radig, Member

\_\_\_\_\_  
Jeremy Taylor, Member

Recommended:

ATTEST:

\_\_\_\_\_  
Mark Nahra, Woodbury County Engineer

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

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

Date: 06/01/2023 Weekly Agenda Date: 06/06/2023

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

**WORDING FOR AGENDA ITEM:**

Consider resolution to revise the Woodbury County FY 2024 Five Year Road Construction Program.

**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:**

The county needs to add the Old Highway 75 resurfacing project which was added to the program following a successful funding application to SRTPA. It will be constructed in FY 2025.

**BACKGROUND:**

The project to resurface Old Highway 75 was approved for funding by SRTPA. The funds were shifted from the K42 project to Old 75 after the change in federal aid program funding. Construction of both projects is proposed for the 2024-2025 construction season. It was inadvertently missed when the FY 2024 Construction program was submitted.

**FINANCIAL IMPACT:**

The project is funded for with Federal aid and Woodbury County Farm to Market 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:**

That the Board approve the resolution amending the FY 2024-2028 construction program.

**ACTION REQUIRED / PROPOSED MOTION:**

Motion to approve the resolution to amending the FY 2024-2028 construction program.

# SECONDARY ROADS FIVE YEAR PROGRAM

Iowa Department of Transportation  
SECONDARY ROADS FIVE YEAR PROGRAM

County: **Woodbury County**  
Fiscal Year: **2024**  
Version: **1.0**

### COUNTY CERTIFICATION

The detailed construction program for the secondary road system was adopted by the Board of Supervisors on \_\_\_\_\_  
Date

### ATTESTED

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

\_\_\_\_\_  
County Engineer Date

\_\_\_\_\_  
Chairperson, Board of Supervisors Date

### IOWA DOT PROGRAM APPROVALS

Recommended Approval: \_\_\_\_\_  
OLS Reviewer Date

Approval: \_\_\_\_\_  
Director of Local Systems Date

## SECONDARY ROADS FIVE YEAR PROGRAM

						Accomp Year	Priority Years				Total
							1st	2nd	3rd	4th	
Project Number Project Name Project ID	Location Description of Work Section / Township / Range	AADT Length Federal ID	Status FM Transfer	Day Labor Type of Work Project Type	Fund	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
FM-C097(149)--55-97 D50 PCC Paving Project 12832	On D 50, from Hwy 31 E 2.4 miles to approx. 1000' east of L27 intersection  15 / 87 / 43	24 2.460 miles 351631	Previous	\$0 367 PCC Paving FM	Local						\$1,975
					FM	1,600					
					Special	375					
					FA						
					SWAP						
BROS-C097(150)--8J-97 Bridge U138 29450	On K 67, Over WOLF CREEK, from 280th Street S 0.7 miles in section 1 T86N R45W  1 / 86 / 45	50 0.000 miles 350910	Previous	\$0 320 Bridges FA	Local						\$1,200
					FM						
					Special						
					FA	1,200					
					SWAP						
BRS-C097(D15)--60-97 Bridge D15 replacement 44999	On County Route D12/110th St. over Muddy Creek, 0.8 miles east of Eastland Ave. in section 8 T89N R45W  8 / 89 / 45	490 0.150 miles 355116	Previous	\$0 320 Bridges FA	Local						\$1,000
					FM						
					Special						
					FA	800					
					SWAP	200					
BROS-6012(602)--5F-97 B249-1 Bridge Replacement 36173	In the city of Pierson, On L25, Over STREAM, from 120th Street north approx. 0.5 Miles, on W LINE S7 T89N R42W Replace corporation line bridge co-owned by City of Pierson and Woodbury County. 7 / 89 / 42	270 0.000 miles 354551	Previous	\$0 320 Bridges FA	Local						\$1,000
					FM						
					Special						
					FA	1,000					
					SWAP						

## SECONDARY ROADS FIVE YEAR PROGRAM

						Accomp Year	Priority Years				Total
							1st	2nd	3rd	4th	
Project Number Project Name Project ID	Location Description of Work Section / Township / Range	AADT Length Federal ID	Status FM Transfer	Day Labor Type of Work Project Type	Fund	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
L-B(K19)--73-97 K19 Bridge Replacement 38730	On MICHIGAN AVE, Over STREAM, from County Road D22 S 1.6 miles in Section 10 T88N R43W  10 / 88 / 43	26 0.000 miles 353170	Previous	\$0 320 Bridges Local	Local	300					\$300
					FM						
					Special						
					FA						
					SWAP						
L-C(X116)--73-97 Culvert X116 replacement 35167	On 335TH ST, Over Unnamed stream, from Osceola Ave E 0.5 miles in Section 31 T86N R42W  31 / 86 / 42	10 0.000 miles	Previous	\$0 332 Box Culverts Local	Local	250					\$250
					FM						
					Special						
					FA						
					SWAP						
L-B(J178)--73-97 Jewell Ave J178 21789	On JEWELL AVE, Over WOLF CREEK, from 170th Street South 0.3 miles in S8 T88N R44W Estimated 100' x 30' CCS 8 / 88 / 44	20 0.000 miles 353490	Previous	\$0 320 Bridges Local	Local	500					\$500
					FM						
					Special						
					FA						
					SWAP						
FM-C097(D38)--55-97 D38 HMA Resurfacing 32655	On D38, from County Route K64 E 10.3 miles to IA Hwy 31  HMA Resurfacing on D38 from Moville Blacktop to Hwy 31 5 / 87 / 43	43 10.400 miles	Previous	\$0 366 HMA Paving FM	Local						\$2,000
					FM		2,000				
					Special						
					FA						
					SWAP						

## SECONDARY ROADS FIVE YEAR PROGRAM

Project Number Project Name Project ID	Location Description of Work Section / Township / Range	AADT Length Federal ID	Status FM Transfer	Day Labor Type of Work Project Type	Fund	Accomp	Priority Years				Total
						Year	1st	2nd	3rd	4th	
						FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
BROS-C097(D42)--8J-97 120th St D42 Bridge Replacement 32653	On 120TH ST, Over MUDDY CREEK, from Eastland Ave east 0.8 Miles on NLINE S17 T89 R45  Replace existing Bridge D42 17 / 89 / 45	60 0.000 miles  355137	Previous	\$0  320 Bridges  FA	Local						\$750
					FM						
					Special						
					FA		750				
					SWAP						
L-B(K23)--73-97 Bridge K23 Replacement 18347	On 180TH ST, Over ROCK CREEK, from Lucas Ave. E 1.6 miles in Section 8 T88N R43W  8 / 88 / 43	25 0.000 miles  353260	Previous	\$0  320 Bridges  Local	Local		550				\$550
					FM						
					Special						
					FA						
					SWAP						
L-B(U155)--73-97 U155 Bridge Replacement 38731	On 325TH ST, Over STREAM, from County Route K67 E 0.1 miles in Section 25 T86N R45W  Bridge replacement project - locally funded 25 / 86 / 45	47 0.000 miles  351030	Previous	\$0  320 Bridges  Local	Local		350				\$350
					FM						
					Special						
					FA						
					SWAP						
L-Ida B115--73-97 Woodbury Ida County Line Bridge - Battle 115 53296	On WOODBURY AVE, Over CREEK, S19 T88 R41  19 / 88 / 41	35 0.000 miles  187211	Previous	\$0  320 Bridges  Local	Local		125				\$125
					FM						
					Special						
					FA						
					SWAP						



## SECONDARY ROADS FIVE YEAR PROGRAM

Project Number Project Name Project ID	Location Description of Work Section / Township / Range	AADT Length Federal ID	Status FM Transfer	Day Labor Type of Work Project Type	Fund	Accomp	Priority Years				Total
						Year	1st	2nd	3rd	4th	
						FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
L-C097(OLPR)--73-97 Old Lakeport Road Resurfacing  44953	Resurfacing on Old Lakeport Road Dead End  Planned resurfacing of existing roadway with minor patching. 17 / 88 / 47	0.150 miles	Previous	\$0 364 Bituminous Seal Coat Local	Local		75				\$75
					FM						
					Special						
					FA						
					SWAP						
L-ROW--73-97 Southbridge Interchange ROW Acquisition  50982	On I 29 N, Over I-29, from Port Neal Road E 1.25 miles to Old Hwy 75  8 / 87 / 47	38 1.270 miles	Previous	\$0 311 Right of way Local	Local						\$2,000
					FM						
					Special		2,000				
					FA						
					SWAP						
STP-S-C097(K45)--5E-97 Old Highway 75 PCC Overlay  54756	On K 45, from County line NW to north of D53 intersection	20 1.100 miles	New	\$0 367 PCC Paving FA	Local						\$3,000
					FM		1,397				
					Special						
					FA		1,603				
					SWAP						
FM-C097(K-14-10)--55-97 K-14-10 Bridge replacement  38732	On D 22, Over ROCK CREEK, from Lucas Ave E 0.2 miles Section 35 T89 R43  35 / 89 / 43	240 0.000 miles 353155	Previous	\$0 320 Bridges FM	Local						\$350
					FM			350			
					Special						
					FA						
					SWAP						

## SECONDARY ROADS FIVE YEAR PROGRAM

						Accomp Year	Priority Years				Total
							1st	2nd	3rd	4th	
Project Number Project Name Project ID	Location Description of Work Section / Township / Range	AADT Length Federal ID	Status FM Transfer	Day Labor Type of Work Project Type	Fund	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
FM-C097(D25)--55-97 Old Hwy 141 Resurfacing 35161	On D25, from K67 Intersection 6.8 miles to Hwy 141 intersection	450 6.800 miles	Previous	\$0 366 HMA Paving FM	Local						\$1,200
					FM			1,200			
					Special						
					FA						
BRS-C097(P280)--60-97 Bridge P280 replacement 47210	On K 64, Over WEST FORK LITTLE SIOUX, from D54 N 0.8 miles S16 T87 R45  16 / 87 / 45	550 0.000 miles 352394	Previous	\$0 320 Bridges FA	Local						\$1,800
					FM						
					Special						
					FA			1,440			
L-B(B110)--73-97 Bridge B110 replacement 35164	On 150TH ST, Over STREAM, from Jewell Ave E 0.3 miles in section 31 T89N R43W  31 / 89 / 43	20 0.000 miles 354900	Previous	\$0 320 Bridges Local	Local			550			\$550
					FM						
					Special						
					FA						
L-B(N191)--73-97 Mason Avenue Bridge 37716	On MASON AVE, Over MILLER CREEK, from 270th Street South 0.25 Miles on N LINE S34 T87 R43 Bridge Replacement of N-191 120' CCS estimated 34 / 87 / 43	15 0.000 miles 351840	Previous	\$0 320 Bridges Local	Local			500			\$500
					FM						
					Special						
					FA						
					SWAP						

## SECONDARY ROADS FIVE YEAR PROGRAM

Project Number Project Name Project ID	Location Description of Work Section / Township / Range	AADT Length Federal ID	Status FM Transfer	Day Labor Type of Work Project Type	Fund	Accomp	Priority Years				Total
						Year	1st	2nd	3rd	4th	
						FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
L-B(B213)--73-97 Bridge B213 Replacement  36086	On LENOX AVE, Over STREAM, from 120th Street South 0.8 Miles, in SW S13 T89 R43  Replace bridge with RCB culvert 13 / 89 / 43	15 0.000 miles  354770	Previous	\$0  332 Box Culverts  Local	Local			220			\$220
					FM						
					Special						
					FA						
					SWAP						
STP-S-C097(IMN-029- 6(170)139)--7N-97 Southbridge/235th Street Interchange Project  53393	On 235th Street, Over I-29, from K25 E 1.4 miles to K45   7 / 87 / 47	35 1.400 miles	Previous	\$0  2057 Bridge and Approaches- Other  FA	Local						\$28,030
					FM						
					Special			26,000			
					FA			2,030			
					SWAP						
FM-C097(D38)--55-97 D38 HMA resurfacing project 52212	On 2200th Street, from East City limits of Anthon E 6 miles to Safford Avenue  32 / 88 / 42	5 6.000 miles	Previous	\$0  366 HMA Paving  FM	Local						\$1,500
					FM				1,500		
					Special						
					FA						
					SWAP						
L-B(A208)--73-97 Bridge A208 Replacement 52215	On MICHIGAN AVE, Over STREAM, from 130th Street SE 1.9 miles S28 T89 R42  28 / 89 / 42	24 0.000 miles 354681	Previous	\$0  320 Bridges  Local	Local				500		\$500
					FM						
					Special						
					FA						
					SWAP						

## SECONDARY ROADS FIVE YEAR PROGRAM

Project Number Project Name Project ID	Location Description of Work Section / Township / Range	AADT Length Federal ID	Status FM Transfer	Day Labor Type of Work Project Type	Fund	Accomp	Priority Years				Total
						Year	1st	2nd	3rd	4th	
						FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
L-C(M184)--73-97 Bridge M184 Replacement 52211	On POCAHONTAS AVE, Over STREAM, from 220th Street S 0.1 miles S5 T87 R42  5 / 87 / 42	14 0.000 miles 351270	Previous	\$0 320 Bridges Local	Local				500		\$500
					FM						
					Special						
					FA						
					SWAP						
L-B(K20)--73-97 Bridge K20 Replacement 25004	On 180TH ST, Over STREAM, from IA Hwy 31 0.1 miles in Section 11 T88N R43W  11 / 88 / 43	30 0.000 miles 353240	Previous	\$0 320 Bridges Local	Local				480		\$480
					FM						
					Special						
					FA						
					SWAP						
FM-C097()-55-97 Dallas Avenue - K42 PCC Rehabilitation 45042	On K 42, from K45 N 5 miles to east D53-K42 intersection  19 / 86 / 46	5 5.160 miles	Previous	\$0 367 PCC Paving  FM	Local						\$3,000
					FM					3,000	
					Special						
					FA						
					SWAP						
BROS-C097(P276)--5F-97 Bridge P276 Replacement 52209	On D 54, Over WEST FORK LITTLE SIOUX, from Grundy Avenue E 0.2 miles S16 T87 R45  16 / 87 / 45	409 0.000 miles 352396	Previous	\$0 320 Bridges FA	Local						\$1,800
					FM						
					Special						
					FA				1,800		
					SWAP						

## SECONDARY ROADS FIVE YEAR PROGRAM

Project Number Project Name Project ID	Location Description of Work Section / Township / Range	AADT Length Federal ID	Status FM Transfer	Day Labor Type of Work Project Type	Fund	Accomp	Priority Years				Total
						Year	1st	2nd	3rd	4th	
						FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
L-B(Q18)--73-97 Bridge Q18 Replacement 52210	On 220TH ST, Over FARMERS DITCH, from Carroll Avenue E 1.4 miles to Dallas Avenue  6 / 87 / 46	29 0.000 miles 352520	Previous	\$0 320 Bridges Local	Local					800	\$800
					FM						
					Special						
					FA						
					SWAP						
L-C097(X237)--73-97 X-237 Bridge Replacement 45059	Bridge X-237 on Taylor Avenue 0.7 miles north of 290th Street  2 / 86 / 42	25 0.100 miles 349960	Previous	\$0 320 Bridges Local	Local					400	\$400
					FM						
					Special						
					FA						
					SWAP						
L-B(A225)--73-97 Mason Ave Bridge A225 35166	On MASON AVE, Over STREAM, from 120th St N 0.4 miles in Section 8 T89N R42W  8 / 89 / 42	10 0.000 miles 354570	Previous	\$0 320 Bridges Local	Local					550	\$550
					FM						
					Special						
					FA						
					SWAP						

## SECONDARY ROADS FIVE YEAR PROGRAM

### Paving Point Computations

Local or FM Route	Project Number	Location	Type of Work	Year	Road Type	AADT	Pavement Proximity	Trucks	Bonus	Total
FM	FM-C097(149)--55-97 Public Hearing: 10/4/2018	On D 50, from Hwy 31 E 2.4 miles to approx. 1000' east of L27 intersection	367 PCC Paving	2024	20	14	11	15	0	60

## SECONDARY ROADS FIVE YEAR PROGRAM

<b>Fund</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
SWAP	\$200,000	\$0	\$360,000	\$0	\$0
FM	\$1,600,000	\$3,397,000	\$1,550,000	\$1,500,000	\$3,000,000
Local	\$1,050,000	\$1,100,000	\$1,270,000	\$1,480,000	\$1,750,000
FA	\$3,000,000	\$2,353,000	\$3,470,000	\$0	\$1,800,000
Special	\$375,000	\$2,000,000	\$26,000,000	\$0	\$0

**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: 6/6/2023 Meeting Time: 04:40 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	38,769,995	37,831,351	35,255,268	4.87
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	37,330,871	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	7,353,555	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	<b>60,567,502</b>	<b>57,700,342</b>	<b>62,604,059</b>	
<b>Other Financing Sources:</b>					
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	<b>74,467,882</b>	<b>71,650,438</b>	<b>85,244,207</b>	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
<b>Operating:</b>					
Public Safety and Legal Services	18	25,746,043	20,627,905	19,575,324	14.68
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	<b>77,342,385</b>	<b>62,771,712</b>	<b>61,935,039</b>	
<b>Other Financing Uses:</b>					
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	<b>89,048,765</b>	<b>74,045,378</b>	<b>72,029,739</b>	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	<b>-14,580,883</b>	<b>-2,394,940</b>	<b>13,214,468</b>	
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	7,426,612	10,579,552	7,668,468	
<b>Total Ending Fund Balance - June 30,</b>	<b>40</b>	<b>12,821,296</b>	<b>27,402,179</b>	<b>29,797,119</b>	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	35,685,671	Urban Areas:		7.13499	
Rural Only Levies*:	3,084,324	Rural Areas:		9.59616	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	686,250				
Utility Replacement Excise Tax:	3,021,599				

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: 5/16/2023 Meeting Time: 04:40 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 Website (if available)

County Telephone Number  
(712) 234-2910

		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		4,408,802		38,769,995	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		4,245,482		37,330,871	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	276,002	0	7,353,555	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	6,124,135	0	60,567,502	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	7,215,385	0	74,467,882	71,650,438	85,244,207	17
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>										
Operating:										
Public Safety and Legal Services	18	23,795,762	1,950,281			0	25,746,043	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	43,967,874	23,859,561	2,194,000	7,320,950	0	77,342,385	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	52,503,953	27,029,862	2,194,000	7,320,950	0	89,048,765	74,045,378	72,029,739	31
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-3,897,387	-10,577,931	0	-105,565	0	-14,580,883	-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	7,451,780	-4,276	0	-20,892	0	7,426,612	10,579,552	7,668,468	39
Total Ending Fund Balance - June 30,	40	8,612,020	3,269,385	916,553	23,338	0	12,821,296	27,402,179	29,797,119	40

Proposed tax rate per \$1,000 valuation for County purposes: 7.13499 urban areas; 9.59616 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: 3/28/2023

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	4,684,804	5,836,362,701	0.80269	5,492,533,702	4,408,802
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
<b>Subtotal Countywide (A)</b>	12	38,138,914		7.13499		35,685,671
<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	41,791,594		9.59616		38,769,995
<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	41,791,594				38,769,995

Compensation Schedule for FY 2023/2024		Number of Official County Newspapers		3
Elected Official	Annual Salary	Names of Official County Newspapers:		
Attorney	161,000	1	Sioux City Journal	
Auditor	108,350	2	Moville Record	
Recorder	0	3	Sergeant Bluff Record	
Treasurer	108,350	4		
Sheriff	169,532	5		
Supervisors	40,746	6		
Supervisor Vice Chair, if different	0			
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		4,408,802		38,769,995	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		4,245,482		37,330,871	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				276,002		3,021,599	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	276,002	0	7,353,555	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		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	6,124,135	0	60,567,502	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	7,215,385	0	74,467,882	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	7,344,288	0	101,870,061	101,447,557	101,826,858	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		44,396	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	1	1,877,912			1,193,595					3,071,507	2,955,357	2,477,897	1
1010 - Investigations	2	628,939								628,939	598,718	416,738	2
1020 - Unified Law Enforcement	3									0			3
1030 - Contract Law Enforcement	4									0			4
1040 - Law Enforcement Communications	5	656,916								656,916	624,249	680,448	5
1050 - Adult Correctional Services	6	10,837,595								10,837,595	8,357,354	7,323,495	6
1060 - Administration	7	1,840,058		665,003				69,500		2,574,561	1,306,030	1,824,288	7
Subtotal	8	15,841,420	0	665,003	1,193,595	0	0	69,500	0	17,769,518	13,841,708	12,722,866	8
<b>LEGAL SERVICES PROGRAM</b>													
1100 - Criminal Prosecution	9	2,902,535						350,000		3,252,535	2,735,734	2,552,248	9
1110 - Medical Examiner	10	246,000								246,000	190,000	235,024	10
1120 - Child Support Recovery	11									0			11
Subtotal	12	3,148,535	0	0	0	0	0	350,000	0	3,498,535	2,925,734	2,787,272	12
<b>EMERGENCY SERVICES</b>													
1200 - Ambulance Services	13		688,308					337,186		1,025,494	915,493	880,381	13
1210 - Emergency Management	14		150,357							150,357	144,601	136,422	14
1220 - Fire Protection & Rescue Services	15									0			15
1230 - E911 Service Board	16		95,232							95,232	91,293	73,314	16
Subtotal	17	0	933,897	0	0	0	0	337,186	0	1,271,083	1,151,387	1,090,117	17
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>													
1400 - Physical Operations	18		30,750							30,750	27,550	26,280	18
1410 - Research & Other Assistance	19									0			19
1420 - Bailiff Services	20		1,415,005							1,415,005	1,022,657	285,653	20
Subtotal	21	0	1,445,755	0	0	0	0	0	0	1,445,755	1,050,207	311,933	21
<b>COURT PROCEEDINGS PROGRAM</b>													
1500 - Juries & Witnesses	22		64,500							64,500	65,000	63,698	22
1510 - (Reserved)	23												23
1520 - Detention Services	24									0		1,105,652	24
1530 - Court Costs	25									0			25
1540 - Service of Civil Papers	26	728,106								728,106	688,092	676,166	26
Subtotal	27	728,106	64,500	0	0	0	0	0	0	792,606	753,092	1,845,516	27
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>													
1600 - Juvenile Victim Restitution	28									0			28
1610 - Juvenile Representation Services	29	623,546								623,546	604,360	529,806	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		345,000							345,000	301,417	287,814	30
Subtotal	31	623,546	345,000	0	0	0	0	0	0	968,546	905,777	817,620	31
<b>Total - Public Safety &amp; Legal Services</b>	32	20,341,607	2,789,152	665,003	1,193,595	0	0	756,686	0	25,746,043	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									0		1
3010 - Communicable Disease Prevention & Control Services	2									0		2
3020 - Environmental Health	3									0		3
3040 - Health Administration	4	2,351,315								2,351,315	1,303,778	2,219,076
3050 - Support of Hospitals	5									0		5
Subtotal	6	2,351,315	0	0	0	0	0	0	0	2,351,315	1,303,778	2,219,076
<b>SERVICES TO POOR PROGRAM</b>												
3100 - Administration	7	134,950								134,950	136,950	132,019
3110 - General Welfare Services	8	75,000								75,000	85,000	55,906
3120 - Care in County Care Facility	9									0		9
Subtotal	10	209,950	0	0	0	0	0	0	0	209,950	221,950	187,925
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>												
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	0	323,444	311,373	297,181
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>												
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		16
Subtotal	17	0	2,219,876	0	0	0	0	0	0	2,219,876	2,208,346	2,028,108
<b>SERVICES TO OTHER ADULTS PROGRAM</b>												
3400 - Services to the Elderly	18									0		18
3410 - Other Social Services	19									0		19
3420 - Social Services Business Operations	20									0		20
Subtotal	21	0	0	0	0	0	0	0	0	0	0	21
<b>CHEMICAL DEPENDENCY PROGRAM</b>												
3500 - Treatment Services	22									0		22
3510 - Preventive Services	23									0		23
3520 - Opioid Litigation Settlement	24									0		24
Subtotal	25	0	0	0	0	0	0	0	0	0	0	25
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	<b>26</b>	<b>2,884,709</b>	<b>2,219,876</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,104,585</b>	<b>4,045,447</b>	<b>4,732,290</b>

**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	1		1
402X - Coordination Services	2	203,442	2
403X- Personal & Environ. Sprt	3		3
404X-Treatment Services	4		4
405X-Vocational & Day Services	5		5
406X-Lic/Cert. Living Arrangements	6		6
407X - Inst/Hospital & Commit Services	7	75,339	7
Subtotal	8	278,781	8
<b>42XX - INTELLECTUAL DISABILITY</b>			
420X - Information & Education Services	9		9
422X - Coordination Services	10	47,565	10
423X- Personal & Environ. Sprt	11		11
424X-Treatment Services	12		12
425X-Vocational & Day Services	13		13
426X-Lic/Cert. Living Arrangements	14		14
427X - Inst/Hospital & Commit Services	15		15
Subtotal	16	47,565	16
<b>43XX - OTHER DEVELOPMENTAL DISABILITIES</b>			
430X - Information & Education Services	17		17
432X - Coordination Services	18		18
433X- Personal & Environ. Sprt	19		19
434X-Treatment Services	20		20
435X-Vocational & Day Services	21		21
436X-Lic/Cert. Living Arrangements	22		22
437X - Inst/Hospital & Commit Services	23		23
Subtotal	24	0	24
<b>44XX - GENERAL ADMINISTRATION</b>			
4411-Direct Administration	25		25
4412-Purchased Administration	26		26
4413-Distrib to Regional Fiscal Agent	27	2,623,269	27
Subtotal	28	2,623,269	28
<b>45XX - COUNTY PRVD CASE MGMT</b>			
Subtotal	29		29
<b>46XX - COUNTY PRVD SERVICES</b>			
Subtotal	30		30
<b>47XX - BRAIN INJURY</b>			
470X - Information & Education Services	31		31
472X - Coordination Services	32		32
473X- Personal & Environ. Sprt	33		33
474X-Treatment Services	34		34
475X-Vocational & Day Services	35		35
476X-Lic/Cert. Living Arrangements	36		36
477X - Inst/Hospital & Commit Services	37		37
Subtotal	38	0	38
<b>Total - Mental Health, ID &amp; DD</b>	<b>39</b>	<b>2,949,615</b>	<b>39</b>



**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						15,500			15,500	15,500	8,039
7010 - Engineering	2						1,269,347			1,269,347	1,282,626	1,214,792
Subtotal	3	0	0	0	0	0	1,284,847	0	0	1,284,847	1,298,126	1,222,831
<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	0	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	0	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>0</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	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	0	2,367,242	2,211,317	1,862,565
<b>Total - Government Services to Residents</b>	<b>9</b>	<b>2,147,242</b>	<b>632,457</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>220,000</b>	<b>0</b>	<b>0</b>	<b>3,004,699</b>	<b>2,800,103</b>	<b>2,422,492</b>

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
9010 - Administrative Management Services	2	440,599								440,599	394,047	385,032
9020 - Treasury Management Services	3	620,431								620,431	601,927	520,187
9030 - Other Policy & Administration	4	524,310								524,310	496,323	450,630
9040 - Reimbursable MHDS Direct Expenses	5									0	363,790	
Subtotal	6	2,439,399	0	401,639	0	0	0	225,465	0	3,066,503	3,681,288	2,853,835
<b>CENTRAL SERVICES PROGRAM</b>												
9100 - General Services	7	3,747,824								3,747,824	2,463,375	2,280,143
9110 - Information Tech Services	8	1,471,300								1,471,300	1,523,207	1,297,791
9120 - GIS Systems	9									0		
Subtotal	10	5,219,124	0	0	0	0	0	0	0	5,219,124	3,986,582	3,577,934
<b>RISK MANAGEMENT SERVICES PROGRAM</b>												
9200 - Tort Liability	11		1,000,000							1,000,000	900,000	840,000
9210 - Safety of Workplace	12									0		
9220 - Fidelity of Public Officers	13									0		
9230 - Unemployment Compensation	14									0		
Subtotal	15	0	1,000,000	0	0	0	0	0	0	1,000,000	900,000	840,000
<b>Total - Administration</b>	16	7,658,523	1,000,000	401,639	0	0	0	225,465	0	9,285,627	8,567,870	7,271,769

**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	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	0	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	0	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	20,341,607	2,789,152	665,003	1,193,595	0	0	756,686		0	25,746,043	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		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	2,949,615	15	
Total County Environment and Education	16	2,402,666	0	0	562,693	0	0	623,267		0	3,588,626	3,857,763	4,405,031	16	
Total Roads & Transportation	17	0	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	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	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	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	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	0	2,194,000	0	11,219,000	4,412,999	6,115,483	22	
Total - All Expenditures	23	36,149,747	6,641,485	1,176,642	1,996,288	0	19,967,855	1,895,418	2,194,000	7,320,950	77,342,385	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	7,452,096	-316	0	-4,276	0	0	0	0	-20,892	7,426,612	10,579,552	7,668,468	35	
Total Ending Fund Balance - June 30,	36	7,452,096	995,086	164,838	560,773	0	2,287,001	421,611	916,553	23,338	12,821,296	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	7,344,288	101,870,061	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	# 13,416	483,200	41,749		524,949	84,673	440,276
FY 23 Capital Loan Note	8	1,900,000	# 13,577	380,000	64,250		444,250		444,250
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	462,719	0	7,300,058	2,615,254	4,684,804

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	0	0	0

**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 RURAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS** The accompanying budget summary requires a Rural 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 3.95 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:

-



**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:

-

**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 June 6, 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 6<sup>th</sup> day of June, 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: 6/01/2023 Weekly Agenda Date: 4/06/2023

**ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN:** James Loomis

**WORDING FOR AGENDA ITEM:**

Requesting that the partially funded Byrne Grant position be converted into a County fully funded position for FY 2024.

**ACTION REQUIRED:**

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

**EXECUTIVE SUMMARY:**

The Byrne JAG Grant will not be renewed for FY 2024. This position is vital to our office. Currently the County already pays 82% of the salary and 100% of the benefits.

**BACKGROUND:**

This grant started back in July, 1996 with 75% grant funds and 25% County funds. Over the years that has dwindled down to 18% grant funds and 82% County funds. This position is vital to our office as this Attorney position also prosecutes more than drug crimes which this grant was formed to fund. The grant will not be renewed in FY 2024. This position handles around 220 cases a year.

**FINANCIAL IMPACT:**

\$19,095.65

**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:**

We are asking that this position become a full time Attorney position funded 100% with County funds and put into the Adult County Attorney Budget.

**ACTION REQUIRED / PROPOSED MOTION:**

Approve a full time Assistant County Attorney position to replace the current position partially funded by the Byrne JAG Grant.

## FINE COLLECTIONS

The Fine Collections Division of the County Attorney's Office started in March 2015. There was a need for us to have a fine collections program to help people drive legally and get their fines/restitution paid.

Delinquent fines will suspend driving privileges, put a hold on a person's ability to renew the registration on their vehicle, and contempt proceedings can be initiated.

## PAYMENT PLANS:

A driver's license reinstatement plan: Certain fines, if delinquent, will suspend a person's driving privileges. This payment plan allows a person to make monthly payments and have their driving privileges reinstated, otherwise they would have to pay off all delinquent fines in full if not on this payment plan.

A regular payment plan: Any delinquent fine will put a hold on a person's ability to renew the registration on their vehicle, motorcycle, boat etc. This payment allows a person to make monthly payments and we provide a temporary lift on the hold so a person can renew their registration. This payment also allows for people to get discharge from probation early if all they have left is fines.

A payment plan for victim restitution: If a person does not pay on victim restitution owed, the county attorney's office can initiate contempt proceedings. A person can get on a payment plan to avoid this from happening. The person avoids going to jail and we collect restitution to go back the victims.

## CITY FINES:

Delinquent fines written under the city ordinances will also have the same consequences as State fines. Our payment plans will incorporate all City fines as well. The City of Sioux City and City of Sergeant Bluff are also benefitting from our collection efforts as they are getting their fines paid and no percentage comes to the county on these fines. The Cities get to keep it all.

## INSURANCE

People driving without vehicle insurance is a big problem in Sioux City. Anyone on a driver's license reinstatement plan with the county attorney's office is required to provide proof of valid insurance to stay on the plan. This is an unintended extra benefit for having a fine collections division.

## PERCENTAGE TO THE COUNTY

Woodbury County has a population over 100,000 people. The State set our threshold collection amount to be \$600,000 per fiscal year. That means our fine collections effort must collect at least that amount to have a fine collection program. We have been able to reach at least that amount since we started. We are now collecting over a million dollars each fiscal year. This amount does not include our collections for things we do not get credit for.

The county gets a percentage for collections of fines and court costs.

We also collect on victim restitution, jail fees, mandatory surcharges, and city fines. We do not get credit for these items and we do not get a percentage.

The percentage that the county gets for fines and court costs is 28%. The State keeps 72% until we hit the \$600,000 threshold (which usually occurs in January), at that time, the State keeps 68%, the county continues to get 28%, and the remaining 5% goes directly to the county attorney's office.

Since the start of the fine collections program, a significant number of people have been helped. They are driving legally and they are able to obtain jobs because they are able to drive. It's an incentive for people to try and pay off their fines and get out of the hole. Without county attorney payment plans, people can't pay off these fines and just go deeper and deeper into debt.

The extra benefits are that more people driving with proper insurance and the financial gain to the county.

We have managed with only one main person to date and we need more help. A county this size has 3-4 people working their fine collections division.

Total collected through May 2023 for this fiscal year is \$1,173,611.94. This total amount does NOT include anything collected for the month of June 2023.

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

Date: 6/01/2023 Weekly Agenda Date: 6/06/2023

**ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN:** James Loomis

**WORDING FOR AGENDA ITEM:**

Create new Clerk II position for County Attorney Fine Collection Department

**ACTION REQUIRED:**

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

**EXECUTIVE SUMMARY:**

Criminal attorney's and staff moving to new Judicial Center when completed. This will leave the fine collection 1 legal secretary, 1 half time attorney and 1 civil attorney in Courthouse.

**BACKGROUND:**

Criminal attorney's and staff moving to new Judicial Center which will leave fine collections and our civil attorney in the Courthouse. Need to add a new Clerical II position to interact with the public both in person and/or on the phone, perform routine clerical tasks, filing, processing mail, inputting data, making copies etc.

**FINANCIAL IMPACT:**

Budget Amount - Gross \$38006.92; Deductions \$21,865.81; Taxes \$2,760.66; Net Pay \$62,633.39

**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:**

We are asking that a new Clerk II position be added to our Fine Collection Division.

**ACTION REQUIRED / PROPOSED MOTION:**

Approve Clerk II position in the County Attorney Fine Collection Division.

May 31, 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 documents to complete Board action in connection with the authorization for the issuance of the above Notes. **Please print additional copies for execution as indicated in the following itemization of authorizing documents.**

1. The Board procedure consists of the following:

(a) Resolution authorizing the issuance of the Notes.

The resolution also incorporates by reference the form of the Tax Exemption Certificate.

There are blank spaces appearing in the form of Note set out in the resolution. These need not be completed but may be left blank as a guide since different amounts, dates and percents will be inserted within the blank spaces.

The resolution must be adopted by an affirmative vote equal to a majority of the full Board membership. **Please return one executed copy to us for the transcript.**

(b) Tax Exemption Certificate. The Tax Exemption Certificate sets out in detail a number of facts, promises and obligations which must be met and agreed to by the County in order to maintain these Notes as tax exempt. This Certificate may contain some blank spaces relating to matters of information dependent upon the resale price of the Notes which are not known and available at this time. The information will be calculated and added to this certificate prior to closing and completed copies of pages with blank spaces will be provided to you. This certificate should be signed and dated. **Please return three (3) executed copies to us for the transcript.**

2. Closing Certificates and Documents:

(a) Loan Agreement. Please execute all copies and return the same to our office. We will obtain the signature of the purchaser and return a fully executed copy for your file. **Please return three (3) executed copies to us for the transcript.**

(b) Original Note. The Note will be delivered under separate cover.

(c) Delivery Certificate. This certificate also should be signed, but not dated. **Please complete and confirm the financial data on page 2**, execute and **return two executed copies to us for the transcript**. An executed copy will be provided to you after closing.

(d) Transcript Certificate. This certificate is to be executed and sealed in the manner indicated on the second page and may be dated at the time of completion. A notary attestation for all official signatures is required. **Please execute and return two copies to us for the transcript**. An executed copy will be provided to you after closing.

(e) County Auditor's Certificate. A true copy of the authorizing resolution as adopted is to be certified and filed with the Auditor of Woodbury County. Please certify to such filing on the certificate. **Please return one executed copy to us for the transcript**.

(f) Form 8038-G -- Information Return for Tax Exempt Governmental Obligations. The 8038-G will be delivered under separate cover.

Tax Exemption

The Tax Exemption Certificate is an important document and contains important information concerning the calculated yield on the Notes and a number of covenants and obligations on the part of the County. This certificate should be retained along with all of your records regarding the use of proceeds, expenditure dates and investment information needed to comply with IRS guidelines. I will not attempt to summarize all of the matters which are included in this certificate but I do want to point out some important ones.

Tax exemption is based in part upon the fact that the use of the facilities to be acquired by the County with the proceeds will be for the benefit of the public and will not be used in the private trade or business of any business or non-tax-exempt entity. The properties acquired with the Note proceeds must not be sold or diverted to any private or nonpublic use unless the significance of that action is reviewed by bond counsel.

The Tax Exemption Certificate sets forth the best knowledge and belief which you have as of today concerning the timely expenditure of the proceeds as the County reasonably expects expenditures to occur. If for any reason the County finds it will be prevented from expending the Note proceeds fully within three years, that matter should be referred to us.



These Notes are also issued under the expectation that the County will be exempt from the requirement to rebate arbitrage earnings to the United States Government since you intend to spend the proceeds of the Notes for construction purposes within two (2) years of issuance and meet the other requirements of the two-year expenditure exemption from the rebate provisions.

These Notes are also issued under the expectation that the County will be exempt from the requirement to rebate arbitrage earnings to the United States Government since you intend to spend the proceeds of the Notes within 18 months of issuance in accordance with the schedule described in Section 3.3 of the Tax Exemption Certificate.

These Notes are also issued under the expectation that you will be exempt from the requirement to rebate arbitrage earnings to the United States Government, because you will issue \$5,000,000 or less of Notes or any similar obligations for public purposes during the calendar year. (This excludes Industrial Development Revenue Notes.) If for any reason you should need to exceed that amount of Note issuance, the matter should be brought to our attention immediately. For this purpose, "Notes" generally includes any debt obligation including warrants, lease-purchase contracts, contracts to purchase, bonds and others.

Also, these Notes are designated as qualified tax-exempt obligations, making them desirable for certain banks as investments and making possible a more favorable interest rate. For this designation to be proper, it is necessary that the County reasonably expects to issue \$10,000,000 or less of Notes or other obligations in the course of this calendar year. If that amount should be exceeded, it would be necessary to review the situation immediately.

There are a number of other general promises and commitments by the County to take or refrain from action, which are necessary to maintain the tax exemption of these Notes. You should recognize that these promises and commitments are required of the County on an ongoing basis and that the possibility of some additional future action does exist.

#### Closing Matters.

As you know, closing of this issue is scheduled to occur on or about June 20, 2023. At the time of closing, the "Purchaser's" copies of the above items will be delivered to the Purchaser of the Notes in exchange for the agreed purchase price. Our legal opinion also will be delivered to the Purchaser at that time.

**Please return executed documents to us by June 13, 2023 to allow sufficient time for review prior to closing.**

Should you have any questions, or if we can be of any assistance in completing the enclosed items, please don't hesitate to contact me.

Ahlers & Cooney, P.C.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jason L. Comisky".

Jason L. Comisky  
FOR THE FIRM

JLC:ks

Enclosures

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

**ITEMS TO INCLUDE ON AGENDA FOR JUNE 6, 2023**

**WOODBURY COUNTY, IOWA**

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

- Resolution **amending the Resolution** approving and authorizing a form of Loan Agreement and authorizing and providing for the issuance, and levying a tax to pay the Notes; Approval of the Tax Exemption Certificate.

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

June 6, 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 AMENDING THE 'RESOLUTION AUTHORIZING THE ISSUANCE OF \$1,900,000 GENERAL OBLIGATION CAPITAL LOAN NOTES, SERIES 2023A, AND LEVYING A TAX FOR THE PAYMENT THEREOF,' PASSED AND APPROVED ON MARCH 28, 2023, BY SUBSTITUTING A NEW RESOLUTION THEREFOR, APPROVING AND AUTHORIZING A FORM OF LOAN AGREEMENT AND AUTHORIZING AND PROVIDING FOR THE ISSUANCE OF \$1,900,000 GENERAL OBLIGATION CAPITAL LOAN NOTES, SERIES 2023A, AND LEVYING A TAX TO PAY SAID NOTES; APPROVAL OF THE TAX EXEMPTION CERTIFICATE" and moved that it be adopted. Board Member \_\_\_\_\_ seconded the motion to adopt, and the roll being called thereon, the vote was as follows:

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

\_\_\_\_\_

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

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

RESOLUTION AMENDING THE 'RESOLUTION AUTHORIZING THE ISSUANCE OF \$1,900,000 GENERAL OBLIGATION CAPITAL LOAN NOTES, SERIES 2023A, AND LEVYING A TAX FOR THE PAYMENT THEREOF,' PASSED AND APPROVED ON MARCH 28, 2023, BY SUBSTITUTING A NEW RESOLUTION THEREFOR, APPROVING AND AUTHORIZING A FORM OF LOAN AGREEMENT AND AUTHORIZING AND PROVIDING FOR THE ISSUANCE OF \$1,900,000 GENERAL OBLIGATION CAPITAL LOAN NOTES, SERIES 2023A, AND LEVYING A TAX TO PAY SAID NOTES; APPROVAL OF THE TAX EXEMPTION CERTIFICATE

WHEREAS, the Issuer is a political subdivision, organized and exists under and by virtue of the laws and Constitution of the State of Iowa; and

WHEREAS, the Issuer is in need of funds to pay 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, essential county purpose(s), and it is deemed necessary and advisable that General Obligation Capital Loan Notes, to the amount of not to exceed \$600,701 be authorized for said purpose(s); and

WHEREAS, pursuant to notice published as required by Sections 331.402 and 331.443 of the Code of Iowa, this Board has held a public meeting and hearing upon the proposal to institute proceedings for the issuance of the Notes, and the Board is therefore now authorized to proceed with the issuance of said Notes for such purpose(s); and

WHEREAS, the Issuer is in need of funds to pay 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, essential county purpose(s), and it is deemed necessary and advisable that General Obligation Capital Loan Notes, to the amount of not to exceed \$662,969 be authorized for said purpose(s); and

WHEREAS, pursuant to notice published as required by Sections 331.402 and 331.443 of the Code of Iowa, this Board has held a public meeting and hearing upon the proposal to institute proceedings for the issuance of the Notes, and the Board is therefore now authorized to proceed with the issuance of said Notes for such purpose(s); and

WHEREAS, the County is in need of funds to pay 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, general county purpose(s), and it is deemed necessary and advisable that General Obligation Capital Loan Notes, to the amount of not to exceed \$60,000 be authorized for said purpose(s); and

WHEREAS, the Issuer has a population in excess of 50,000, and the Notes for these purposes do not exceed \$300,000; and

WHEREAS, pursuant to notice published as required by Sections 331.402 and 331.442 of the Code of Iowa, the Board of the County has held public meeting and hearing upon the proposal to institute proceedings for the issuance of Notes for general county purpose(s) in the amounts as above set forth, and, no petition for referendum having been received, the Board is therefore now authorized to proceed with the issuance of said Notes for such purpose(s); and

WHEREAS, the County is in need of funds to pay 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, general county purpose(s), and it is deemed necessary and advisable that General Obligation Capital Loan Notes, to the amount of not to exceed \$276,330 be authorized for said purpose(s); and

WHEREAS, the Issuer has a population in excess of 50,000, and the Notes for these purposes do not exceed \$300,000; and

WHEREAS, pursuant to notice published as required by Sections 331.402 and 331.442 of the Code of Iowa, the Board of the County has held public meeting and hearing upon the proposal to institute proceedings for the issuance of Notes for general county purpose(s) in the amounts as above set forth, and, no petition for referendum having been received, the Board is therefore now authorized to proceed with the issuance of said Notes for such purpose(s); and

WHEREAS, the County is in need of funds to pay 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, general county purpose(s), and it is deemed necessary and advisable that General Obligation Capital Loan Notes, to the amount of not to exceed \$300,000 be authorized for said purpose(s); and

WHEREAS, the Issuer has a population in excess of 50,000, and the Notes for these purposes do not exceed \$300,000; and

WHEREAS, pursuant to notice published as required by Sections 331.402 and 331.442 of the Code of Iowa, the Board of the County has held public meeting and hearing upon the proposal to institute proceedings for the issuance of Notes for general county purpose(s) in the amounts as above set forth, and, no petition for referendum having been received, the Board is therefore now authorized to proceed with the issuance of said Notes for such purpose(s); and

WHEREAS, pursuant to Section 331.445 of the Code of Iowa, it is hereby found and determined that the various general obligation capital loan Notes authorized as hereinabove described shall be combined for the purpose of issuance in a single issue of \$1,900,000 General Obligation Capital Loan Notes as hereinafter set forth; and

WHEREAS, the above mentioned Notes were heretofore sold and action should now be taken to issue said Notes conforming to the terms and conditions of the best bid received at the sale; and

WHEREAS, of March 28, 2023, the Board of Supervisors of said County did adopt a certain 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

WHEREAS, due to certain changes in the overall financing plans of the County, it is necessary to make numerous changes to the Resolution adopted on March 28, 2023; and, therefore, said Board has adopted a new Resolution to be substituted in its entirety for the Resolution previously adopted March 28, 2023, authorizing the issuance of \$1,900,000 General Obligation Capital Loan Notes, Series 2023A.

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

Section 1. Definitions. The following terms shall have the following meanings in this Resolution unless the text expressly or by necessary implication requires otherwise:

- "Issuer" and "County" shall mean Woodbury County, State of Iowa.
- "Loan Agreement" shall mean a Loan Agreement between the Issuer and a lender or lenders in substantially the form attached to and approved by this Resolution.
- "Note Fund" shall mean the fund created in Section 3 of this Resolution.
- "Notes" shall mean \$1,900,000 General Obligation Capital Loan Notes, Series 2023A, authorized to be issued by this Resolution.
- "Paying Agent" shall mean the County Treasurer, or such successor as may be approved by Issuer as provided herein and who shall carry out the duties prescribed herein as Issuer's agent to provide for the payment of principal of and interest on the Notes as the same shall become due.
- "Project" shall mean (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.
- "Project Fund" shall mean the fund required to be established by this Resolution for the deposit of the proceeds of the Notes.
- "Rebate Fund" shall mean the fund so defined in and established pursuant to the Tax Exemption Certificate.
- "Registrar" shall mean the County Treasurer of Woodbury County, Iowa, or such successor as may be approved by Issuer as provided herein and who shall carry out the duties prescribed herein with respect to maintaining a register of the owners of the Notes. Unless otherwise specified, the Registrar shall also act as Transfer Agent for the Notes.
- "Resolution" shall mean this resolution authorizing the Notes.



- "Tax Exemption Certificate" shall mean the Tax Exemption Certificate approved under the terms of this Resolution and to be executed by the Treasurer and delivered at the time of issuance and delivery of the Notes.

- "Treasurer" shall mean the County Treasurer or such other officer as shall succeed to the same duties and responsibilities with respect to the recording and payment of the Notes issued hereunder.

Section 2. Levy and Certification of Annual Tax; Other Funds to be Used.

a) Levy of Annual Tax. That for the purpose of providing funds to pay the principal and interest of the Notes hereinafter authorized to be issued, there is hereby levied for each future year the following direct annual tax on all of the taxable property in Woodbury County, State of Iowa, to-wit:

AMOUNT	FISCAL YEAR (JULY 1 TO JUNE 30) 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

\* A levy has been included in the budget previously certified to pay the principal and interest of the Note coming due in fiscal year 2023/2024.

(NOTE: For example the levy to be made and certified against the taxable valuations of January 1, 2023 will be collected during the fiscal year commencing July 1, 2024.)

b) Resolution to be Filed With County Auditor. A certified copy of this Resolution shall be filed with the Auditor of Woodbury County, Iowa and the Auditor is hereby instructed in and for each of the years as provided, to levy and assess the tax hereby authorized in Section 2 of this Resolution, in like manner as other taxes are levied and assessed, and such taxes so levied in and for each of the years aforesaid be collected in like manner as other taxes of the County are collected, and when collected be used for the purpose of paying principal and interest on said Notes issued in anticipation of the tax, and for no other purpose whatsoever which action requires a modification and change of the levies originally made in accordance with the Note Resolution certified to and filed in the Woodbury County Auditor's office on March 28, 2023.

c) Additional County Funds Available. Principal and interest coming due at any time when the proceeds of said tax on hand shall be insufficient to pay the same shall be promptly paid when due from current funds of the County available for that purpose and reimbursement shall be made from such special fund in the amounts thus advanced.

Section 3. Note Fund. Said tax shall be assessed and collected each year at the same time and in the same manner as, and in addition to, all other taxes in and for the County, and when collected they shall be converted into a special fund within the Debt Service Fund to be known as the "2023A GENERAL OBLIGATION CAPITAL LOAN NOTE FUND NO. 1" (the "Note Fund"), which is hereby pledged for and shall be used only for the payment of the principal of and interest on the Notes hereinafter authorized to be issued; and also there shall be apportioned to said fund its proportion of taxes received by the County from property that is centrally assessed by the State of Iowa.

Section 4. Application of Note Proceeds. Proceeds of the Notes, other than accrued interest except as may be provided below, shall be credited to the Project Fund and expended therefrom for the purposes of issuance. Any amounts on hand in the Project Fund shall be available for the payment of the principal of or interest on the Notes at any time that other funds shall be insufficient to the purpose, in which event such funds shall be repaid to the Project Fund at the earliest opportunity. Any balance on hand in the Project Fund and not immediately required for its purposes may be invested not inconsistent with limitations provided by law or this Resolution.

Section 5. Investment of Note Fund Proceeds. All moneys held in the Note Fund, provided for by Section 3 of this Resolution shall be invested in investments permitted by Chapter 12B, Code of Iowa, as amended, or deposited in financial institutions which are members of the Federal Deposit Insurance Corporation and the deposits in which are insured thereby and all such deposits exceeding the maximum amount insured from time to time by FDIC or its equivalent successor in any one financial institution shall be continuously secured in compliance with Chapter 12C of the Code of Iowa, as amended, or otherwise by a valid pledge of direct obligations of the United States Government having an equivalent market value. All such interim investments shall mature before the date on which the moneys are required for payment of principal of or interest on the Notes as herein provided.

Section 6. Note Details, Execution and Redemption.

a) Note Details. A General Obligation Capital Loan Note of the County in the amount of \$1,900,000, shall be issued to evidence the obligations of the Issuer under the Loan Agreement pursuant to the provisions of Sections 331.402, 331.442, 331.443 and 331.445 of the Code of Iowa for the aforesaid purposes. The Note shall be issued as a term note. The Note shall be designated "GENERAL OBLIGATION CAPITAL LOAN NOTE, SERIES 2023A", be dated June 20, 2023, and bear interest from the date thereof, until payment thereof, at the office of the Paying Agent, said interest payable on December 1, 2023, and semiannually thereafter on the 1st day of June and December in each year until maturity at the rates hereinafter provided.

The Note shall be executed by the manual or facsimile signature of the Chairperson and attested by the manual or facsimile signature of the Auditor, and impressed or printed with the seal of the County and shall be fully registered as to both principal and interest as provided in this Resolution; principal, interest and premium, if any, shall be payable at the office of the Paying Agent by mailing of a check to the

registered owner of the Note. The Note shall be in the denomination of \$100,000 or multiples thereof. The Note shall mature and bear interest as follows:

<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Maturity June 1st</u>
\$1,900,000	3.570%	2028*

\*Term Note

b) Redemption.

i. Optional Redemption. The Notes may be called at any time for optional redemption by the Issuer on any date, from any funds regardless of source, in whole or from time to time in part, in any order of maturity and within an annual maturity by lot. The terms of redemption shall be par, plus accrued interest to date of call.

Thirty days' written notice of redemption shall be given to the registered owner of the Note. Failure to give written notice to any registered owner of the Notes or any defect therein shall not affect the validity of any proceedings for the redemption of the Notes. All Notes or portions thereof called for redemption will cease to bear interest after the specified redemption date, provided funds for their redemption are on deposit at the place of payment. Written notice will be deemed completed upon transmission to the owner of record.

If selection by lot within a maturity is required, the Registrar shall designate the Notes to be redeemed by random selection of the names of the registered owners of the entire annual maturity until the total amount of Notes to be called has been reached.

ii. Mandatory Payment and Redemption of Term Notes. All Term Notes are subject to mandatory redemption prior to maturity at a price equal to 100% of the portion of the principal amount thereof to be redeemed plus accrued interest at the redemption date on June 1st of each of the years in the principal amount set opposite each year in the following schedule:

Term Note:

Principal Amount	Interest Rate	Maturity June 1st
\$380,000	3.570%	2024
\$380,000	3.570%	2025
\$380,000	3.570%	2026
\$380,000	3.570%	2027
\$380,000	3.570%	2028*

\*Final Maturity

The principal amount of Term Notes may be reduced through the earlier optional redemption, with any partial optional redemption of the Term Notes credited against future mandatory redemption requirements for such Term Notes in such order as the County shall determine.

Section 7. Registration of Notes; Appointment of Registrar; Transfer; Ownership; Delivery; and Cancellation.

a) Registration. The ownership of Notes may be transferred only by the making of an entry upon the books kept for the registration and transfer of ownership of the Notes, and in no other way. The County Treasurer is hereby appointed as Note Registrar under the terms of this Resolution. Registrar shall maintain the books of the Issuer for the registration of ownership of the Notes for the payment of principal of and interest on the Notes as provided in this Resolution. All Notes shall be negotiable as provided in Article 8 of the Uniform Commercial Code and Section 331.446 of the Code of Iowa, subject to the provisions for registration and transfer contained in the Notes and in this Resolution.

b) Transfer. The ownership of any Note may be transferred only upon the Registration Books kept for the registration and transfer of Notes and only upon surrender thereof at the office of the Registrar together with an assignment duly executed by the holder or his duly authorized attorney in fact in such form as shall be satisfactory to the Registrar, along with the address and social security number or federal employer identification number of such transferee (or, if registration is to be made in the name of multiple individuals, of all such transferees). In the event that the address of the registered owner of a Note (other than a registered owner which is the nominee of the broker or dealer in question) is that of a broker or dealer, there must be disclosed on the Registration Books the information pertaining to the registered owner required above. Upon the transfer of any such Note, a new fully registered Note, of any denomination or

denominations permitted by this Resolution in aggregate principal amount equal to the unmatured and unredeemed principal amount of such transferred fully registered Note, and bearing interest at the same rate and maturing on the same date or dates shall be delivered by the Registrar.

c) Registration of Transferred Notes. In all cases of the transfer of the Notes, the Registrar shall register, at the earliest practicable time, on the Registration Books, the Notes, in accordance with the provisions of this Resolution.

d) Ownership. As to any Note, the person in whose name the ownership of the same shall be registered on the Registration Books of the Registrar shall be deemed and regarded as the absolute owner thereof for all purposes, and payment of or on account of the principal of any such Notes and the premium, if any, and interest thereon shall be made only to or upon the order of the registered owner thereof or his legal representative. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Note, including the interest thereon, to the extent of the sum or sums so paid.

e) Cancellation. All Notes which have been redeemed shall not be reissued but shall be cancelled by the Registrar. All Notes which are cancelled by the Registrar shall be destroyed and a certificate of the destruction thereof shall be furnished promptly to the Issuer; provided that if the Issuer shall so direct, the Registrar shall forward the cancelled Notes to the Issuer.

f) Non-Presentation of Notes. In the event any payment check, wire, or electronic transfer of funds representing payment of principal of or interest on the Notes is returned to the Paying Agent or if any note is not presented for payment of principal at the maturity or redemption date, if funds sufficient to pay such principal of or interest on Notes shall have been made available to the Paying Agent for the benefit of the owner thereof, all liability of the Issuer to the owner thereof for such interest or payment of such Notes shall forthwith cease, terminate and be completely discharged, and thereupon it shall be the duty of the Paying Agent to hold such funds, without liability for interest thereon, for the benefit of the owner of such Notes who shall thereafter be restricted exclusively to such funds for any claim of whatever nature on his part under this Resolution or on, or with respect to, such interest or Notes. The Paying Agent's obligation to hold such funds shall continue for a period equal to two years and six months following the date on which such interest or principal became due, whether at maturity, or at the date fixed for redemption thereof, or otherwise, at which time the Paying Agent shall surrender any remaining funds so held to the Issuer, whereupon any claim under this Resolution by the Owners of such interest or Notes of whatever nature shall be made upon the Issuer.

g) Registration and Transfer Fees. The Registrar may furnish to each owner, at the Issuer's expense, one note for each annual maturity. The Registrar shall furnish additional Notes in lesser denominations (but not less than the minimum denomination) to an owner who so requests.

Section 8. Reissuance of Mutilated, Destroyed, Stolen or Lost Notes. In case any outstanding Note shall become mutilated or be destroyed, stolen or lost, the Issuer shall at the request of Registrar authenticate and deliver a new Note of like tenor and amount as the Note so mutilated, destroyed, stolen or lost, in exchange and substitution for such mutilated Note to Registrar, upon surrender of such mutilated Note, or in lieu of and substitution for the Note destroyed, stolen or lost, upon filing with the Registrar evidence satisfactory to the Registrar and Issuer that such Note has been destroyed, stolen or lost and proof of ownership thereof, and upon furnishing the Registrar and Issuer with satisfactory indemnity and complying with such other reasonable regulations as the Issuer or its agent may prescribe and paying such expenses as the Issuer may incur in connection therewith.

Section 9. Record Date. Payments of principal and interest, otherwise than upon full redemption, made in respect of any Note, shall be made to the registered holder thereof or to their designated agent as the same appear on the books of the Registrar on the 15th day of the month preceding the payment date. All such payments shall fully discharge the obligations of the Issuer in respect of such Notes to the extent of the payments so made. Upon receipt of the final payment of principal, the holder of the Note shall surrender the Note to the Paying Agent.

Section 10. Execution, Authentication and Delivery of the Notes. Upon the adoption of this Resolution, the Chairperson and Auditor shall execute the Notes by their manual or authorized signature and deliver the Notes to the Registrar, who shall authenticate the Notes and deliver the same to or upon order of the Purchaser. No Note shall be valid or obligatory for any purpose or shall be entitled to any right or benefit hereunder unless the Registrar shall duly endorse and execute on such Note a Certificate of Authentication substantially in the form of the Certificate herein set forth. Such Certificate upon any Note executed on behalf of the Issuer shall be conclusive evidence that the Note so authenticated has been duly issued under this Resolution and that the holder thereof is entitled to the benefits of this Resolution.

Section 11. Right to Name Substitute Paying Agent or Registrar. Issuer reserves the right to name a substitute, successor Registrar or Paying Agent upon giving prompt written notice to each registered noteholder.

Section 12. Form of Note. Notes shall be printed substantially in the form as follows:

"STATE OF IOWA"  
"COUNTY OF WOODBURY"  
"GENERAL OBLIGATION CAPITAL LOAN NOTE"  
"SERIES 2023A"  
COUNTY PURPOSE

Rate: 3.570%  
Maturity: June 1, 2028  
Note Date: June 20, 2023  
CUSIP No.: N/A  
"Registered"  
Certificate No. 1  
Principal Amount: \$1,900,000

Woodbury County, State of Iowa, a political subdivision organized and existing under and by virtue of the Constitution and laws of the State of Iowa (the "Issuer"), for value received, promises to pay from the source and as hereinafter provided, on the maturity date indicated above, to

(Registration panel to be completed by Registrar or Printer with name of Registered Owner).

or registered assigns, the principal sum of ONE MILLION NINE HUNDRED THOUSAND DOLLARS in lawful money of the United States of America, on the maturity date shown above, only upon presentation and surrender hereof at the office of the County Treasurer, Paying Agent of this issue, or its successor, with interest on the sum from the date hereof until paid at the rate per annum specified above, payable on December 1, 2023, and semiannually thereafter on the 1st day of June and December in each year as set forth in the Debt Service Schedule attached hereto and incorporated herein by this reference.

Interest and principal shall be paid to the registered holder of the Note as shown on the records of ownership maintained by the Registrar as of the 15th day of the month preceding such interest payment date. Interest shall be computed on the basis of a 360-day year of twelve 30-day months.

This Note is issued pursuant to the provisions of Sections 331.402, 331.442, 331.443 and 331.445 of the Code of Iowa, for the purpose of paying 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, and in order to evidence the obligations of the Issuer under a certain Loan Agreement dated the date hereof, in conformity to a Resolution of the Board of said County duly passed and approved. For a complete statement of the funds from which and the conditions under which this Note is payable, and the general covenants and provisions pursuant to which this Note is issued, reference is made to the above described Loan Agreement and Resolution.

The Note may be called at any time for optional redemption by the Issuer on any date, from any funds regardless of source, in whole or from time to time in part, in any order of maturity and within an annual maturity by lot. The terms of redemption shall be par, plus accrued interest to date of call.

Thirty days' written notice of redemption shall be given to the registered owner of the Note. Failure to give written notice to any registered owner of the Notes or any defect therein shall not affect the validity of any proceedings for the redemption of the Notes. All notes or portions thereof called for redemption will cease to bear interest after the specified redemption date, provided funds for their redemption are on deposit at the place of payment. Written notice will be deemed completed upon transmission to the owner of record.

If selection by lot within a maturity is required, the Registrar shall designate the Notes to be redeemed by random selection of the names of the registered owners of the entire annual maturity until the total amount of Notes to be called has been reached.

The Note maturing on June 1, 2028 is subject to mandatory redemption prior to maturity by application of money on deposit in the Note Fund and shall bear interest at 3.570% per annum at a price of the portion of the principal amount thereof to be redeemed plus accrued interest at the redemption date on June 1st of each of the years in the principal amount set opposite each year in the following schedule:

Principal Amount	Maturity June 1st
\$380,000	2024
\$380,000	2025
\$380,000	2026
\$380,000	2027
\$380,000	2028*

\*Final Maturity



The principal amount of Term Notes may be reduced through the earlier optional redemption, with any partial optional redemption of the Term Notes credited against future mandatory redemption requirements for such Term Notes in such order as the County shall determine.

Ownership of this Note may be transferred only by transfer upon the books kept for such purpose by the County Treasurer, the Registrar. Such transfer on the books shall occur only upon presentation and surrender of this Note at the office of the Registrar as designated below, together with an assignment duly executed by the owner hereof or his duly authorized attorney in the form as shall be satisfactory to the Registrar. Issuer reserves the right to substitute the Registrar and Paying Agent but shall, however, promptly give notice to registered Noteholders of such change. All notes shall be negotiable as provided in Article 8 of the Uniform Commercial Code and Section 331.446 of the Code of Iowa, subject to the provisions for registration and transfer contained in the Note Resolution.

This Note is a "qualified tax-exempt obligation" designated by the County for purposes of Section 265(b)(3)(B) of the Internal Revenue Code of 1986.

And it is hereby represented and certified that all acts, conditions and things requisite, according to the laws and Constitution of the State of Iowa, to exist, to be had, to be done, or to be performed precedent to the lawful issue of this Note, have been existent, had, done and performed as required by law; that provision has been made for the levy of a sufficient continuing annual tax on all the taxable property within the territory of the Issuer for the payment of the principal and interest of this Note as the same will respectively become due; that such taxes have been irrevocably pledged for the prompt payment hereof, both principal and interest; and the total indebtedness of the Issuer including this Note, does not exceed the constitutional or statutory limitations.

IN TESTIMONY WHEREOF, the Issuer by its Board, has caused this Note to be signed by the manual or facsimile signature of its Chairperson and attested by the manual or facsimile signature of its County Auditor, with the seal of the County printed or impressed hereon, and to be authenticated by the manual signature of an authorized representative of the Registrar, the County Treasurer, Woodbury County, Iowa.

Date of authentication: \_\_\_\_\_

This is one of the Notes described in the within mentioned Resolution, as registered by the County Treasurer.

COUNTY TREASURER, Registrar  
Woodbury County, Iowa

By: \_\_\_\_\_  
Authorized Signature

Registrar and Transfer Agent:           County Treasurer  
Paying Agent:                           County Treasurer

SEE REVERSE FOR CERTAIN DEFINITIONS

(Seal)  
(Signature Block)

WOODBURY COUNTY, STATE OF IOWA

By: \_\_\_\_\_ (manual or facsimile signature)  
Chairperson

ATTEST:

By: \_\_\_\_\_ (manual or facsimile signature)  
County Auditor

(Information Required for Registration)

ASSIGNMENT

For value received, the undersigned hereby sells, assigns and transfers unto \_\_\_\_\_ (Social Security or Tax Identification No. \_\_\_\_\_) the within Note and does hereby irrevocably constitute and appoint \_\_\_\_\_ attorney in fact to transfer the said Note on the books kept for registration of the within Note, with full power of substitution in the premises.

Dated: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

(Person(s) executing this Assignment sign(s) here)

SIGNATURE )  
GUARANTEED) \_\_\_\_\_

IMPORTANT - READ CAREFULLY

The signature(s) to this Power must correspond with the name(s) as written upon the face of the certificate(s) or note(s) in every particular without alteration or enlargement or any change whatever. Signature guarantee must be provided in accordance with the prevailing standards and procedures of the Registrar and Transfer Agent. Such standards and procedures may require signature to be guaranteed by certain eligible guarantor institutions that participate in a recognized signature guarantee program.

INFORMATION REQUIRED FOR REGISTRATION OF TRANSFER

Name of Transferee(s) \_\_\_\_\_
Address of Transferee(s) \_\_\_\_\_
Social Security or Tax Identification \_\_\_\_\_
Number of Transferee(s) \_\_\_\_\_
Transferee is a(n):
Individual\* \_\_\_\_\_ Corporation \_\_\_\_\_
Partnership \_\_\_\_\_ Trust \_\_\_\_\_

\*If the Note is to be registered in the names of multiple individual owners, the names of all such owners and one address and social security number must be provided.

The following abbreviations, when used in the inscription on the face of this Note, shall be construed as though written out in full according to applicable laws or regulations:

- TEN COM - as tenants in common
TEN ENT - as tenants by the entirety
JT TEN - as joint tenants with rights of survivorship and not as tenants in common
IA UNIF TRANS MIN ACT - ..... Custodian .....
(Cust) (Minor)
Under Iowa Uniform Transfers to Minors Act.....
(State)

ADDITIONAL ABBREVIATIONS MAY ALSO BE USED THOUGH NOT IN THE ABOVE LIST

(End of form of Note)

Section 13. Loan Agreement and Closing Documents. The form of Loan Agreement in substantially the form attached to this Resolution is hereby approved and is authorized to be executed and issued on behalf of the Issuer by the Chairperson and attested by the County Auditor. The Chairperson and County Auditor are authorized and directed to execute, attest, seal and deliver for and on behalf of the County any other additional certificates, documents, or other papers and perform all other acts, including without limitation the execution of all closing documents, as they may deem necessary or appropriate in order to implement and carry out the intent and purposes of this Resolution.

Section 14. Contract Between Issuer and Purchaser. This Resolution constitutes a contract between said County and the purchaser of the Notes.

Section 15. Non-Arbitrage Covenants. The Issuer reasonably expects and covenants that no use will be made of the proceeds from the issuance and sale of the Notes issued hereunder which will cause any of the Notes to be classified as arbitrage notes within the meaning of Sections 148(a) and (b) of the Internal Revenue Code of the United States, as amended, and that throughout the term of the Notes it will comply with the requirements of statutes and regulations issued thereunder.

To the best knowledge and belief of the Issuer, there are no facts or circumstances that would materially change the foregoing statements or the conclusion that it is not expected that the proceeds of the Notes will be used in a manner that would cause the Notes to be arbitrage notes.

Section 16. Approval of Tax Exemption Certificate. Attached hereto is a form of Tax Exemption Certificate stating the Issuer's reasonable expectations as to the use of the proceeds of the Notes. The form of Tax Exemption Certificate is approved. The Issuer hereby agrees to comply with the provisions of the Tax Exemption Certificate and the provisions of the Tax Exemption Certificate are hereby incorporated by reference as part of this Resolution. The County Treasurer is hereby directed to make and insert all calculations and determinations necessary to complete the Tax Exemption Certificate at issuance of the Notes to certify as to the reasonable expectations and covenants of the Issuer at that date.

Section 17. Additional Covenants, Representations and Warranties of the Issuer. The Issuer certifies and covenants with the purchasers and holders of the Notes from time to time outstanding that the Issuer through its officers, (a) will make such further specific covenants, representations and assurances as may be necessary or advisable; (b) comply with all representations, covenants and assurances contained in the Tax Exemption Certificate, which Tax Exemption Certificate shall constitute a part of the contract between the Issuer and the owners of the Notes; (c) consult with Bond Counsel (as defined in the Tax Exemption Certificate); (d) pay to the United States, as necessary, such sums of money representing required rebates of excess arbitrage profits relating to the Notes; (e) file such forms, statements and supporting documents as may be required and in a timely manner; and (f) if deemed necessary or advisable by its officers, to employ and pay fiscal agents, financial advisors, attorneys and other persons to assist the Issuer in such compliance.

Section 18. Amendment of Resolution to Maintain Tax Exemption. This Resolution may be amended without the consent of any owner of the Notes if, in the opinion of Bond Counsel, such amendment is necessary to maintain tax exemption with respect to the Notes under applicable Federal law or regulations.

Section 19. Qualified Tax-Exempt Obligations. For the sole purpose of qualifying the Notes as "Qualified Tax-Exempt Obligations" pursuant to Section 265(b)(3)(B) of the Internal Revenue Code of the United States, the Issuer hereby designates the Notes as qualified tax-exempt obligations and represents that the reasonably anticipated amount of tax-exempt governmental and qualified 501(c)(3) obligations which will be issued during the current calendar year will not exceed Ten (10) Million Dollars.

Section 20. Repeal of Conflicting Resolutions or Ordinances. All ordinances and resolutions and parts of ordinances and resolutions in conflict herewith are hereby repealed.

Section 21. Severability Clause. If any section, paragraph, clause or provision of this Resolution be held invalid, such invalidity shall not affect any of the remaining provisions hereof, and this Resolution shall become effective immediately upon its passage and approval.

PASSED AND APPROVED this 6th day of June, 2023.

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Chairperson

ATTEST:

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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)