

FEBRUARY 24, 2026, NINTH MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS

The Board of Supervisors met on Tuesday, February 24, 2026, at 4:30 p.m. Board members present were Carper, Dietrich, Nelson, and Ung, Bittinger II was absent. Staff members present were Karen James, Board Administrative Assistant, Ryan Ericson, Budget and Finance Director, Melissa Thomas, HR Director, Joshua Widman, Assistant County Attorney, and Michelle Skaff, 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 Nelson second by Dietrich to approve the February 24, 2026 agenda. Carried 4-0. Copy filed.

Motion by Dietrich second by Carper to approve the following items by consent:

2. To approve minutes of the February 17, 2026 meeting. Copy filed.

To approve minutes of the February 12, 2026 Farm Bureau meeting. Copy filed.

3. To approve the claims totaling \$527,446.40. Copy filed.

4. To lift tax suspension for Steven Bell, parcel #884705143001, 1900 S Lemon St. Owner deceased. Copy filed.

Motion by Nelson second Dietrich to receive a new memorandum from HR Director Thomas. Carried 4-0. Copy filed.

- 5a. To approve the separation of Brendan Tripp, Civilian Jailer, County Sheriff Dept., effective 02-28-2026. Resigned.; the appointment of Holly Smith, Clerk III, County Sheriff Dept., effective 03-02-2026, \$24.95/hour. Job Vacancy Posted on 1/14/2026. Entry Level Salary \$24.95/hr.; the reclassification of Lee Blanchard, Civilian Lieutenant, County Sheriff Dept., effective 03-02-2026, \$3814.41/bi-weekly, 3%=\$129.03/bi-weekly. Per Wage Matrix – Move from Step 2 to Step 3. Anniversary Date: 3/6/2026.; the reclassification of Luke Talbert, Deputy, County Sheriff Dept., effective 03-02-2026, \$37.86/hour, 6%=\$2.31/hr. Per CWA Deputy – Move from 1st Class to Senior. Anniversary Date: 3/9/26; the reclassification of Andrew Theisen, Deputy, County Sheriff Dept., effective 03-02-2026, \$37.86/hour, 6%=\$2.31/hr. Per CWA Deputy – Move from 1st Class to Senior. Anniversary Date: 3/9/26.; the reclassification of Thomas Foxhoven, Equipment Operator, Secondary Roads Dept., effective 03-02-2026, \$29.34/hour, 1%=\$0.31/hr. Per CWA Roads-Move from Step 2 to Step 3. Anniversary Date: 3/12/26.; the reclassification of Matthew Christensen, Civilian Jailer, County Sheriff Dept., effective 03-02-2026, \$26.98/hour, 4%=\$0.94/hr. Per CWA Civilian – Move from 3rd Class to 2nd. Anniversary Date: 3/13/26.; the reclassification of Lillian Moravek, Assistant County Attorney, County Attorney Dept., effective 03-02-2026, \$91,024.00/year, 5%=\$4,175.00/yr. Per AFSCME Attorney-Move from Step 1 to Step 2. Anniversary Date: 3/15/26.; and the appointment of Kathryn Jones, Civilian Jailer, County Sheriff Dept., effective 03-02-2026, \$26.04/hour. Job Vacancy Posted on 12/17/2025. Entry Level Salary \$26.04/hr.
- 5b. To approve and authorize the Chairperson to sign the Authorization to initiate the hiring process for Civilian Jailer, County Sheriff Dept. CWA Civilian: \$26.04/hour.; Summer Laborers – Temp (5), Secondary Roads Dept. \$18.00/hour., and Engineering Aides – Temp (3), Secondary Roads Dept. \$19.00/hour. Copy filed.
- 5c. To approve the wage reopener agreement with the Communications Workers of America, AFL-CIO Civilian Officers' CWA 7177. Copy filed.

Carried 4-0.

6. Motion by Nelson second by Dietrich to receive the Compensation Board Compensation Schedule for FY27. Carried 4-0. Copy filed.
- 7a. A public hearing was held at 4:40 p.m. on the proposed 2026 Amendment to the Grow Woodbury County Urban Renewal Plan. The Chairperson called on anyone wishing to be heard.

Motion by Dietrich second by Nelson to close the public hearing. Carried 4-0.

- 7b. Motion by Nelson second by Carper to approve and authorize the Chairperson to sign a Resolution determining an area of the county to be an economic development area, and that the rehabilitation, conservation, redevelopment, development, or a combination thereof, of such area is necessary in the interest of the public health, safety or welfare of the residents of the County; designating such area as appropriate for urban renewal projects; and adopting the 2026 amendment to the grow Woodbury County Urban Renewal Plan. Carried 4-0.

RESOLUTION #14,003

RESOLUTION DETERMINING AN AREA OF THE COUNTY TO BE AN ECONOMIC DEVELOPMENT AREA, AND THAT THE REHABILITATION, CONSERVATION, REDEVELOPMENT, DEVELOPMENT, OR A COMBINATION THEREOF, OF SUCH AREA IS NECESSARY IN THE INTEREST OF THE PUBLIC HEALTH, SAFETY OR WELFARE OF THE RESIDENTS OF THE COUNTY; DESIGNATING SUCH AREA AS APPROPRIATE FOR URBAN RENEWAL PROJECTS; AND ADOPTING THE 2026 AMENDMENT TO THE GROW WOODBURY COUNTY URBAN RENEWAL PLAN

WHEREAS, this Board has found and determined that certain areas located within the County are eligible and should be designated as an urban renewal area under Iowa law, and approved and adopted the Grow Woodbury County Urban Renewal Plan (the "Plan" or "Urban Renewal Plan") for the Grow Woodbury County Urban Renewal Area (the "Area" or "Urban Renewal Area") described therein; and

WHEREAS, the Plan has subsequently been amended several times; and

WHEREAS, the County now proposes to amend the Plan pursuant to a proposed 2026 Amendment to the Plan ("2026 Amendment" or "Amendment"), a copy of which has been placed on file for public inspection in the office of the County Auditor and which is incorporated herein by reference, the purpose of which is to add land to the Urban Renewal Area and to add to the list of proposed urban renewal projects that may be undertaken within the Urban Renewal Area; and

WHEREAS, it is desirable that the area be redeveloped as part of the overall redevelopment covered by the Plan, as amended; and

WHEREAS, this proposed 2026 Amendment adds the following land to the Urban Renewal Area:

Including 235th St., which starts on Port Neal Road 0.18 miles Southwest of the Northwest $\frac{1}{4}$ of the Southwest $\frac{1}{4}$ of Section 8, Township 87 North, Range 47 West, Woodbury County, Iowa, northeast 1.12 Miles to the intersection of 325th St. and Old Hwy 75, K45 including the new Exit 139 interchange on I-29 overpass and ramps.

WHEREAS, by resolution adopted on February 3, 2026, this Board directed that a consultation be held with the designated representatives of all affected taxing entities to discuss the proposed 2026 Amendment and the division of revenue described therein, and that notice of the consultation and a copy of the proposed 2026 Amendment be sent to all affected taxing entities; and

WHEREAS, pursuant to such notice, the consultation was duly held as ordered by the Board of Supervisors and all required responses to the recommendations made by the affected taxing entities, if any, have been timely made as set forth in the report of the Finance/Budget Director, or his delegate, filed herewith and incorporated herein by this reference, which report is in all respects approved; and

WHEREAS, by resolution this Board also set a public hearing on the adoption of the proposed 2026 Amendment for this meeting of the Board, and due and proper notice of the public hearing was given, as provided by law, by timely publication

in the Sioux City Journal, the Sergeant Bluff Advocate, and the Moville Record, which notice set forth the time and place for this hearing and the nature and purpose thereof; and

WHEREAS, in accordance with the notice, all persons or organizations desiring to be heard on the proposed 2026 Amendment, both for and against, have been given an opportunity to be heard with respect thereto and due consideration has been given to all comments and views expressed to this Board in connection therewith and the public hearing has been closed.

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

Section 1. That the findings and conclusions set forth or contained in the 2026 Amendment concerning the area of Woodbury County, State of Iowa, described in the preamble hereof, be and the same are hereby ratified and confirmed in all respects as the findings of this Board for this area.

Section 2. This Board further finds:

a) Although relocation is not expected, a feasible method exists for the relocation of any families who will be displaced from the Urban Renewal Area into decent, safe and sanitary dwelling accommodations within their means and without undue hardship to such families;

b) The Plan, as amended, and the 2026 Amendment conform to the general plan for the development of the County as a whole; and

c) Acquisition by the County is not immediately expected, however, as to any areas of open land to be acquired by the County included within the Urban Renewal Area:

i. Residential use is not expected, however, with reference to any portions thereof which are to be developed for residential uses, this Board of Supervisors hereby determines that a shortage of housing of sound standards and design with decency, safety and sanitation exists within the County; that the acquisition of the area for residential uses is an integral part of and essential to the program of the municipality; and that one or more of the following conditions exist:

a. That the need for housing accommodations has been or will be increased as a result of the clearance of slums in other areas, including other portions of the urban renewal area.

b. That conditions of blight in the municipality and the shortage of decent, safe and sanitary housing cause or contribute to an increase in and spread of disease and crime, so as to constitute a menace to the public health, safety, morals, or welfare.

c. That the provision of public improvements related to housing and residential development will encourage housing and residential development which is necessary to encourage the retention or relocation of industrial and commercial enterprises in this state and its municipalities.

d. The acquisition of the area is necessary to provide for the construction of housing for low and moderate income families.

ii. Non-residential use is expected and with reference to those portions thereof which are to be developed for non-residential uses, such non-residential uses are necessary and appropriate to facilitate the proper growth and development of the County in accordance with sound planning standards and local community objectives.

Section 3. That the Urban Renewal Area, as amended, continues to be an economic development area within the meaning of Chapter 403, Code of Iowa; that such area is eligible for designation as an urban renewal area and otherwise meets all requisites under the provisions of Chapter 403, Code of Iowa; and that the rehabilitation, conservation,

redevelopment, development, or a combination thereof, of such area is necessary in the interest of the public health, safety or welfare of the residents of this County.

Section 4. That the 2026 Amendment to the Grow Woodbury County Urban Renewal Plan of Woodbury County, State of Iowa, attached hereto as Exhibit 1 and incorporated herein by reference, be and the same is hereby approved and adopted as "2026 Amendment to the Grow Woodbury County Urban Renewal Plan for Woodbury County, State of Iowa"; the 2026 Amendment, including all of the exhibits attached thereto, is hereby in all respects approved.

Section 5. That, notwithstanding any resolution, ordinance, plan, amendment or any other document, 2026 Amendment shall be in full force and effect from the date of this Resolution until the Board amends or repeals the Plan. The 2026 Amendment shall be forthwith certified by the County Auditor, along with a copy of this Resolution, to the Recorder for Woodbury County, Iowa, to be filed and recorded in the manner provided by law.

Section 6. That all other provisions of the Plan not affected or otherwise revised by the terms of the 2026 Amendment, as well as all resolutions previously adopted by this Board of Supervisors related to the Plan be and the same are hereby ratified, confirmed and approved in all respects.

PASSED AND APPROVED this 24th day of February, 2026.

WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

8a. A public hearing was held at 4:45 p.m. on the Authorization of a Loan Agreement and the issuance of Notes to evidence the obligation of the County thereunder. The Chairperson called on anyone wishing to be heard.

Motion by Nelson second by Dietrich to close the public hearing. Carried 4-0.

8b. Motion by Nelson second by Dietrich to approve and authorize the Chairperson to sign a Resolution instituting proceedings to take additional action for the issuance of not to exceed \$640,000 General Obligation Capital Loan Notes. Carried 4-0.

RESOLUTION #14,004

RESOLUTION INSTITUTING PROCEEDINGS TO TAKE
ADDITIONAL ACTION FOR THE ISSUANCE OF NOT TO
EXCEED \$640,000 GENERAL OBLIGATION CAPITAL LOAN
NOTES

WHEREAS, pursuant to notice published as required by law, the Board of Supervisors has held a public meeting and hearing upon the proposal to institute proceedings for the authorization of a Loan Agreement and the issuance of not to exceed \$640,000 General Obligation Capital Loan Notes, for the essential county purposes, in order to provide funds to pay the costs of demolition of abandoned, dilapidated, or dangerous buildings, structures or properties or the abatement of a nuisance including demolition of the old law enforcement center and acquiring, developing, and improving the geographic computer data system including hardware, software and dashboard, and has considered the extent of objections received from residents or property owners as to the proposed issuance of Notes; and following action is now considered to be in the best interests of the County and residents thereof.

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

Section 1. That this Board does hereby institute proceedings and take additional action for the authorization and issuance in the manner required by law of not to exceed \$640,000 General Obligation Capital Loan Notes, for the foregoing essential county purposes.

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

PASSED AND APPROVED this 24th day of February, 2026.

WOODBURY COUNTY BOARD OF SUPERVISORS

Copy filed.

8c. A public hearing was held at 4:50 p.m. on the Authorization of a Loan Agreement and the issuance of Notes to evidence the obligation of the County thereunder. The Chairperson called on anyone wishing to be heard.

Motion by Nelson second by Dietrich to close the public hearing. Carried 4-0.

8d. Motion by Nelson second by Dietrich to approve and authorize the Chairperson to sign a Resolution instituting proceedings to take additional action for the issuance of not to exceed \$319,300 General Obligation Capital Loan Notes. Carried 4-0.

RESOLUTION #14,005

RESOLUTION INSTITUTING PROCEEDINGS TO TAKE
ADDITIONAL ACTION FOR THE ISSUANCE OF NOT TO
EXCEED \$319,300 GENERAL OBLIGATION CAPITAL LOAN
NOTES

WHEREAS, pursuant to notice published as required by law, the Board of Supervisors has held a public meeting and hearing upon the proposal to institute proceedings for the authorization of a Loan Agreement and the issuance of not to exceed \$319,300 General Obligation Capital Loan Notes, for the essential county purposes, in order to provide funds to pay the costs of the erection, equipment, remodeling or reconstruction various public building projects, including the site or grounds thereof, including replacement of an elevator at the Courthouse and replacing or repairing sidewalks at the emergency services building; and equipping various public buildings including software, hardware, fiberoptics and other equipment, and has considered the extent of objections received from residents or property owners as to the proposed issuance of Notes; and following action is now considered to be in the best interests of the County and residents thereof.

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

Section 1. That this Board does hereby institute proceedings and take additional action for the authorization and issuance in the manner required by law of not to exceed \$319,300 General Obligation Capital Loan Notes, for the foregoing essential county purposes.

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

Resolution unless the same are for preliminary expenditures or unless another declaration of intention is adopted.

PASSED AND APPROVED this 24th day of February, 2026

WOODBURY COUNTY BOARD OF SUPERVISORS

Copy filed.

9a. Motion by Nelson second by Dietrich to receive the Wage Plan Adjustments with a FY increase of 3%. Carried 4-0. Copy filed.

8e. A public hearing was held at 4:55 p.m. on the Authorization of a Loan Agreement and the issuance of Notes to evidence the obligation of the County thereunder. The Chairperson called on anyone wishing to be heard.

Motion by Nelson second by Dietrich to close the public hearing. Carried 4-0.

8f. Motion by Nelson second by Dietrich to approve and authorize the Chairperson to sign a Resolution Instituting proceedings to take additional action for the issuance of not to exceed \$240,700 General Obligation Capital Loan Notes. Carried 4-0.

RESOLUTION #14,006

RESOLUTION INSTITUTING PROCEEDINGS TO TAKE
ADDITIONAL ACTION FOR THE ISSUANCE OF NOT TO
EXCEED \$240,700 GENERAL OBLIGATION CAPITAL LOAN
NOTES

WHEREAS, pursuant to notice published as required by law, the Board of Supervisors has held a public meeting and hearing upon the proposal to institute proceedings for the authorization of a Loan Agreement and the issuance of not to exceed \$240,700 General Obligation Capital Loan Notes, for the general county purposes, in order to provide funds to pay the costs of acquisition and development of land for a public park or other recreation or conservation purpose, including the Little Sioux Road project, and has considered the extent of objections received from residents or property owners as to the proposed issuance of Notes; and no petition was filed calling for a referendum thereon. The following action is now considered to be in the best interests of the County and residents thereof.

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

Section 1. That this Board does hereby institute proceedings and take additional action for the authorization and issuance in the manner required by law of not to exceed \$240,700 General Obligation Capital Loan Notes, for the foregoing general county purposes.

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

PASSED AND APPROVED this 24th day of February, 2026.

WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

- 8g. Motion by Nelson second by Dietrich to approve and authorize the Chairperson to sign a Resolution Directing the Acceptance of a Proposal to Purchase \$1,200,000 General Obligation Capital Loan Notes, Series 2026A. Carried 4-0.

RESOLUTION #14,007

RESOLUTION DIRECTING THE ACCEPTANCE OF A
PROPOSAL TO PURCHASE \$1,200,000 GENERAL
OBLIGATION CAPITAL LOAN NOTES, SERIES 2026A

WHEREAS, Woodbury County, sometimes hereinafter referred to as the County, is a political subdivision duly incorporated, organized and existing under and by virtue of the Constitution and laws of the State of Iowa; and

WHEREAS, it is deemed necessary that the County should enter into a Loan Agreement and borrow the amount of \$1,200,000 as authorized by Sections 331.402, 331.442, 331.443 and 331.445, Code of Iowa as amended; and

WHEREAS, a proposal has been received from Security National Bank of Sioux City, Iowa; and

WHEREAS, it is the intention of this Board of Supervisors to enter into a Loan Agreement in accordance with said proposal dated February 12, 2026.

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

Section 1. That this Board of Supervisors does hereby accept the attached proposal of Security National Bank of Sioux City, Iowa, and takes additional action to permit the entering into of a Loan Agreement.

Section 2. The Chairperson and County Auditor are authorized and directed to proceed on behalf of the County to enter into such Loan Agreement, to negotiate the final terms of a Loan Agreement to take all action necessary to permit the entering into of a Loan Agreement on a basis favorable to the County and acceptable to the Purchaser, and to proceed to meet the conditions of this accepted proposal.

PASSED AND APPROVED this 24th day of February, 2026.

WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

- 8h. Motion by Nelson second by Dietrich to approve and authorize the Chairperson to sign a Resolution authorizing the issuance of \$1,200,000 taxable General Obligation Loan Notes, Series 2026A and levying a tax for the payment thereof. Carried 4-0.

RESOLUTION #14,008

RESOLUTION AUTHORIZING THE ISSUANCE OF

\$1,200,000 GENERAL OBLIGATION CAPITAL LOAN
 NOTES, SERIES 2026A, AND LEVYING A TAX FOR THE
 PAYMENT THEREOF

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

WHEREAS, the Issuer is in need of funds to pay costs of (i) demolition of abandoned, dilapidated, or dangerous buildings, structures or properties or the abatement of a nuisance including demolition of the old law enforcement center and acquiring, developing, and improving the geographic computer data system including hardware, software and dashboard; (ii) the erection, equipment, remodeling or reconstruction various public building projects, including the site or grounds thereof, including replacement of an elevator at the Courthouse and replacing or repairing sidewalks at the emergency services building; and equipping various public buildings including software, hardware, fiberoptics and other equipment; and (iii) acquisition and development of land for a public park or other recreation or conservation purpose, including the Little Sioux Road project (the "Project"), and it is deemed necessary and advisable that General Obligation Capital Loan Notes, Series 2026A, in the amount of \$1,200,000 be issued; and

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

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

Section 1. Authorization of the Issuance. General Obligation Capital Loan Notes, Series 2026A, in the amount of \$1,200,000 shall be issued pursuant to the provisions of Iowa Code Sections 331.402, 331.442, 331.443 and 331.445 for the purposes covered by the hearings.

Section 2. Levy of Annual Tax. For the purpose of providing funds to pay the principal and interest as required under Chapter 76.2, there is levied for each future year the following direct annual tax upon all the taxable property in Woodbury County, State of Iowa, to wit:

AMOUNT	FISCAL YEAR (JULY 1 TO JUNE 30) YEAR OF COLLECTION
\$ 349,617.50	2026/2027
\$ 336,712.50	2027/2028
\$ 323,362.50	2028/2029
\$ 310,012.50	2029/2030

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

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

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

principal and interest on the Notes.

PASSED AND APPROVED this 24th day of February, 2026.

WOODBURY COUNTY BOARD OF SUPERVISORS

Copy filed.

- 9b. Motion by Nelson second by Dietrich to receive the Board of Supervisors Debt Service Fund budget as submitted. Carried 4-0. Copy filed.
- 9c. Motion by Nelson second by Dietrich to receive the Board of Supervisors Miscellaneous Review – All Funds budget as submitted. Carried 4-0. Copy filed.
- 9d. Motion by Nelson second by Dietrich to table approval of the FY27 maximum county tax rates and dollars for Auditor budget statement mailing. Carried 4-0. Copy filed.
- 10. The board shared reports on committee meetings.
- 11. There were no citizen concerns.
- 12. Board concerns were heard.

The Board adjourned the regular meeting until March 3, 2026.

Meeting sign in sheet. Copy filed.