

MAY 7, 2024, NINETEENTH MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS

The Board of Supervisors met on Tuesday, May 7, 2024, at 3:00 p.m. Board members present were Nelson, Ung, Bittinger II, Radig, and Taylor (by phone). Staff members present were Karen James, Board Administrative Assistant, Melissa Thomas, Human Resources Director, Dennis Butler, Budget and Finance Director, and Patrick Gill, Auditor/Clerk to the Board.

Motion by Ung second by Nelson to go into closed session per Iowa Code Section 21.5(1)(c). Carried 5-0 on roll-call vote.

Motion by Ung second by Nelson to go out of closed session per Iowa Code Section 21.5(1)(c). Carried 5-0 on roll-call vote.

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 Nelson to approve the agenda for May 7, 2024. Carried 5-0. Copy filed.

Motion by Radig second by Ung to approve the following items by consent:

2. To approve minutes of the April 30, 2024 meeting. Copy filed.

3. To approve the claims totaling \$4,464,947.33. Copy filed.

4a. To approve the separation of Drew Bockenstedt, County Attorney 2nd Deputy, County Attorney Dept., effective 05-03-24. Separation.; the reclassification of Adam Little, Civilian Jailer, County Sheriff Dept., effective 05-13-24, \$25.95/hour, 4%=\$1.00/hr. Per CWA: From 2nd Class to 1st Class.; the reclassification of Katie Nelson, Custodian, County Sheriff Dept., effective 5-13-24, \$19.64/hour, 6%=\$1.14/hr. Per AFSCME Courthouse: Step Increase from Step 3 to Step 4.; the transfer of Andrew Britton, F/T Youth Worker, Juvenile Detention Dept., effective 5-10-24, \$21.41/hour. Transfer from PT to FT. In House Job Vacancy Posted 4-10-24.; the reclassification of Andrew Britton, FT Youth Worker, Juvenile Detention Dept., effective 5-27-24, \$22.26/ hour, 4%=\$.085/hr. Per AFSCME Juvenile: Step Increase from Step 1 to Step 2.; the end of probation of Jesse Rayevich, Motor Grader Operator, Secondary Roads Dept., effective 5-13-24, \$27.76/hour, 3%=\$0.83/hr. End of 6 Month Probationary Period.; the separation of Brenda Jensen, Custodian, Building Services Dept., effective 5-1-24. Separation.; the appointment of Isaiah Walker, Civilian Jailer, County Sheriff Dept., effective 5-20-24, \$23.97/hour. Job Vacancy Posted 12-20-23. Entry Level Salary: \$23.97.; and the appointment of Andrew Devereux, Intern-Temp, County Attorney Dept., effective 5-13-24, \$18.00. Copy filed.

4b. To approve and authorize the Chairperson to sign the Authorization to initiate the hiring process for Custodian, Building Services Dept. AFSCME Courthouse: \$16.79/hour. Copy filed.

5a. To approve and authorize the Chairperson to sign a Resolution adopting and levying special assessment in the Sandhill-Lakeport Inter-County Drainage District of Monona and Woodbury Counties, Iowa.

RESOLUTION #13,720
RESOLUTION ADOPTING AND LEVYING SPECIAL ASSESSMENT IN
THE SANDHILL-LAKEPORT INTER-COUNTY DRAINAGE OF MONONA
AND WOODBURY COUNTIES, IOWA

WHEREAS, the Board of Trustees of the Sandhill-Lakeport Inter-County Drainage District, in session on the 11th day of March, 2024, requested that the Board of Supervisors levy a special assessment of Sixty Percent (60%) of the Original Assessment on all tracts of land, lots, public roads, and railroads in the Sandhill-Lakeport Inter-County Drainage District to procure funds from which to pay the costs and expenses of repair and maintenance incurred.

NOW, THEREFORE, BE IT RESOLVED by the Joint Board of Supervisors of Monona and Woodbury Counties, Iowa, acting as a Drainage Board for the Sandhill-Lakeport Inter-County Drainage District, that there be and is hereby levied upon all tracts of land, lots, public roads, and railroads in the Sandhill-Lakeport Inter-County Drainage District of Monona and Woodbury Counties, Iowa, a special assessment in the amount of Sixty Percent (60%) of the Original Assessment, and the Auditors of Monona and Woodbury Counties, Iowa, be directed and ordered to

spread such levy upon said lands, to be collected under \$468.55 in semi-annual installments in the same manner as general property taxes are collected pursuant to \$445.36 in the year 2024-2025.

PASSED and APPROVED this 30th day of April, 2024
WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

- 5b. To approve and authorize the Chairperson to sign a Resolution adopting and levying special assessment in the Little Sioux Inter-County Drainage District of Monona, Woodbury, and Harrison Counties, Iowa.

RESOLUTION #13,721
RESOLUTION ADOPTING AND LEVYING SPECIAL ASSESSMENT IN
THE LITTLE SIOUX INTER-COUNTY DRAINAGE OF MONONA
WOODBURY, AND HARRISON COUNTIES, IOWA

WHEREAS, the Board of Trustees of the Little Sioux Inter-County Drainage District, in session on the 7th day of March, 2024, requested that the Board of Supervisors levy a special assessment of Sixty-five (65%) Percent of the Original Assessment on all tracts of land, lots, public roads, and railroads in the Little Sioux Inter-County Drainage District to procure funds from which to pay the costs and expenses of repair and maintenance incurred.

NOW, THEREFORE, BE IT RESOLVED by the Joint Board of Supervisors of Monona, Woodbury and Harrison Counties, Iowa, acting as a Drainage Board for the Little Sioux Inter-County Drainage District, that there be and is hereby levied upon all tracts of land, lots, public roads, and railroads in the Little Sioux Inter-County Drainage District of Monona, Woodbury and Harrison Counties, Iowa, a special assessment in the amount of Sixty-five (65%) Percent of the Original Assessment, and the Auditors of Monona, Woodbury and Harrison Counties, Iowa, be directed and ordered to spread such levy upon said lands, to be collected under \$468.55 in semi-annual installments in the same manner as general property taxes are collected pursuant to \$445.36 in the year 2024-2025.

PASSED and APPROVED this 30TH day of April, 2024
WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

- 5c. To approve and authorize the Chairperson to sign a Resolution adopting and levying special assessment in the McCandless Inter-County Drainage District of Monona and Woodbury Counties, Iowa.

RESOLUTION #13,722
RESOLUTION ADOPTING AND LEVYING SPECIAL ASSESSMENT IN
THE MCCANDLESS INTER-COUNTY DRAINAGE OF MONONA
AND WOODBURY COUNTIES, IOWA

WHEREAS, the Board of Trustees of the McCandless Inter-County Drainage District, in session on the 20th day of March, 2024, requested that the Board of Supervisors levy a special assessment of One Hundred Fifteen Percent (115%) of the Original Assessment on all tracts of land, lots, public roads, and railroads in the McCandless Inter-County Drainage District to procure funds from which to pay the costs and expenses of repair and maintenance incurred.

NOW, THEREFORE, BE IT RESOLVED by the Joint Board of Supervisors of Monona and Woodbury Counties, Iowa, acting as a Drainage Board for the McCandless Inter-County Drainage District, that there be and is hereby levied upon all tracts of land, lots, public roads, and railroads in the McCandless Inter-County Drainage District of Monona and Woodbury Counties, Iowa, a special assessment in the amount of One Hundred Fifteen Percent(115%) of the Original Assessment, and the Auditors of Monona and Woodbury Counties, Iowa, be directed and ordered to spread such levy upon said lands, to be collected under \$468.55 in semi-annual installments in the same manner as general property taxes are collected pursuant to \$445.36 in the year 2024-2025.

PASSED and APPROVED this 30th day of April, 2024

WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

6a. To approve the property tax refund for Dwayne & Mary Dick, parcel #864629382008, in the amount of \$1,433.00.
Copy filed.

6b. To approve the property tax refund for Hugo Carrillo, parcel #894721282016, in the amount of \$856.00. Copy
filed.

7. To approve the permit to work in the right of way for Mitch Parker. Copy filed.

Carried 5-0.

8. A public hearing was held at 4:35 p.m. for the sale of parcel #894726138004, 3220 11th St. The Chairperson called
on anyone wishing to be heard.

Motion by Ung second by Nelson to close the public hearing. Carried 5-0.

Motion by Ung second by Bittinger to approve and authorize the Chairperson to sign a Resolution for the sale of
the real estate parcel #894726138004, 3220 11th St., to Duane and Andrea Hughes, 2424 W. 3rd St., Sioux City, for
\$120.00 plus recording fees. Carried 5-0.

**RESOLUTION OF THE BOARD OF SUPERVISORS
OF WOODBURY COUNTY, IOWA
RESOLUTION #13,723**

BE IT RESOLVED by the Board of Supervisors of Woodbury County, Iowa, that the offer at public auction of:

By Duane W. Hughes and Andrea G. Hughes in the sum of One Hundred Twenty and
00/100 (\$120.00)-----dollars.

For the following described real estate, To Wit:

Parcel #894726138004
Lots Four (4) Five (5) and Six (6) Block Twenty-Nine (29) Booges and Taylor Addition, City of Sioux City, Woodbury
County, Iowa
(3220 11th Street)

Now and included in and forming a part of the City of Sioux City, Iowa, the same is hereby accepted: said
Amount being a sum LESS than the amount of the general taxes, interests, costs and penalties against the said Real
Estate.

BE IT RESOLVED that payment is due by close of business on the day of passage of this resolution or this sale is null
and void and this resolution shall be rescinded.

BE IT RESOLVED that per Code of Iowa Section 569.8(3 & 4), a parcel the County holds by tax deed shall not be
assessed or taxed until transferred and upon transfer of a parcel so acquired gives the purchaser free title as to
previously levied or set taxes. Therefore, the County Treasurer is requested to abate any taxes previously levied or
set on this parcel(s).

BE IT FURTHER RESOLVED that the Chairman of this Board be and he is hereby authorized to execute a Quit Claim
Deed for the said premises to the said purchaser.

SO DATED this 7th Day of May, 2024.
WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

- 10. Motion by Ung second by Nelson to approve and authorize the Chairperson to sign a Resolution proclamation May is National Mental Health Month. Carried 5-0.

**WOODBURY COUNTY BOARD OF SUPERVISORS PROCLAMATION
RESOLUTION #13,724
MAY IS NATIONAL MENTAL HEALTH MONTH**

WHEREAS, mental health is essential to everyone’s overall physical health and emotional well-being and

WHEREAS, surroundings can impact if, how, and when a person’s needs are met, which in turn affects mental health; and

WHEREAS, there is a need to recognize that mental illness affects the lives of many of our citizens and residents of all ages and sectors; and

WHEREAS, mental illness will strike one of five adults; and about two in ten children live with a serious mental or emotional disorder regardless of race, ethnicity, religion or economic status; and

WHEREAS, people who have mental illnesses can recover and lead full productive lives and with the help of the Mental Health Roundtable, which consists of various agencies working together to destigmatize mental health in the Siouxland area; and

WHEREAS, an estimated two-thirds of adults and one half of children with diagnosable mental health disorders are not receiving the help they need; and

WHEREAS, stigma continues to be the single most significant barrier to people getting the help they need; and

WHEREAS, mental health awareness helps individuals avoid the significant consequences of untreated anxiety, depression and stress; and

WHEREAS, the cost of untreated and mistreated mental illnesses and addictive disorders to American businesses, governments and families continues to grow; and

WHEREAS, disparities in mental health can be reduced by improving community outreach and engagement which ensure competent care for diverse communities; and

WHEREAS, positive mental health fosters self-esteem, and promotes personal happiness and effectiveness; and

WHEREAS, good mental health helps prevent community violence, abuse and family instability; and;

WHEREAS, the Woodbury County Board of Supervisors observes Mental Health month every May to raise awareness and understanding of mental health and illness.

THEREFORE, I Matthew Ung, do hereby proclaim May 2024 as Mental Health Month in Woodbury County, Iowa. As Chairman, I also call upon the citizens, government agencies, public and private institutions, businesses, and schools of Woodbury County, Iowa to recommit our community to increasing awareness and understanding of mental health, the steps our citizens can take to protect their mental health, and the need for appropriate and accessible services for all people with mental health conditions.

DATED: this 7th day of May 2024
WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

9a. A public hearing was held at 4:40 p.m. to consider zoning ordinance text amendments to the Floodplain Management Ordinance in the Zoning Ordinance Section 5.03. The Chairperson called on anyone wishing to be heard.

Motion by Ung second by Nelson to close the public hearing. Carried 5-0.

9b. Motion by Ung second by Bittinger to approve the 3rd Reading of the Ordinance. Carried 5-0.

9c. Motion by Ung second by Radig to adopt Ordinance #76, Zoning Ordinance Text Amendments to the Floodplain Management Ordinance in the Zoning Ordinance Section 5.03. Carried 5-0.

9d. A public hearing was held at 4:42 p.m. for the consideration of the proposed Woodbury County Comprehensive Plan 2040. The Chairperson called on anyone wishing to be heard.

Motion by Ung second by Bittinger to close the public hearing. Carried 5-0.

9e. Motion by Ung second by Nelson to approve the 3rd Reading of the Comprehensive Plan. Carried 5-0.

9f. Motion by Ung second by Radig to approve and authorize the Chairperson to sign a Resolution to approve the Woodbury County Comprehensive Plan 2040. Carried 5-0.

RESOLUTION #13,727

RESOLUTION TO APPROVE THE WOODBURY COUNTY COMPREHENSIVE PLAN 2040

WHEREAS, Woodbury County residents and community members have provided detailed feedback on matters related to the future growth and prosperity of the Woodbury County community through a public input process; AND

WHEREAS, the Zoning Commission held a public hearing to discuss the plan and recommended approval of the Woodbury County Comprehensive Plan for 2040 by the Board of Supervisors; AND

WHEREAS, the Board of Supervisors has held three (3) public hearings to discuss the Comprehensive Plan; AND

WHEREAS, the Board of Supervisors has determined that the Comprehensive Plan meets the goals of providing a legal basis for land use regulation by analyzing existing conditions and developing growth goals and presenting a unified and compelling vision for the community which includes specific actions necessary to fulfill that vision.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors of Woodbury County, Iowa, that the Woodbury County Comprehensive Plan for 2040 is hereby adopted.

PASSED AND APPROVED THIS 7th DAY OF May, 2024.

WOODBURY COUNTY BOARD OF SUPERVISORS

Copy filed.

9g. A public hearing was held at 4:45 p.m. to consider Zoning Ordinance Text Amendments for Utility-Scale Energy Systems (US-SES) Conditional Use in the General Industrial (GI) Zoning District, including to add a new Section 5.08, amend the table of contents, and renumber the ordinance page numbers to accommodate the addition of the new section. The Chairperson called on anyone wishing to be heard.

Motion by Ung second by Radig to close the public hearing. Carried 5-0.

9h. Motion by Ung second by Bittinger to approve the 3rd Reading of the Ordinance. Carried 5-0.

9i. Motion by Ung second by Nelson to adopt Ordinance #77, Zoning Ordinance Text Amendments for Utility-Scale Solar Energy Systems (US-SES) Conditional Use in the General Industrial (GI) Zoning District, including to add a new

Section 5.08, amend the table of contents and renumber the ordinance page numbers to accommodate the addition of the new section. Carried 5-0.

- 11a. Motion by Radig second by Ung to approve the agreement with Dr. Julie Breiner, Woodbury County Medical Examiner, for January 1, 2024 through December 31, 2025. Carried 5-0. Copy filed.
- 11b. Motion by Radig second by Nelson to approve the professional services agreement with Elizabeth Ford, Medical Examiner Investigator. Carried 5-0. Copy filed.
- 11c. Motion by Ung second by Radig to approve the professional services agreement with Sarah Harris, Medical Examiner Investigator. Carried 5-0. Copy filed.
- 12a. Motion by Ung second by Nelson to approve the project agreement with the Farmers Drainage District for work on Lateral H along 280th St. Carried 5-0. Copy filed.
- 12b. Motion by Radig second by Bittinger to award the quote for the replacement for the District 2 foreman’s truck to Knoefler Chevrolet for \$36,387.00. Carried 5-0. Copy filed.
- 12c. Motion by Radig second by Ung to award the truck quote for the single axle truck to Boyer Trucks for \$195,021.00. Carried 5-0. Copy filed.
- 13a. A public hearing was held at 5:00 p.m. for proposed Fiscal Year 2025 budget. The Chairperson called on anyone wishing to be heard.

Motion by Ung second by Nelson to close the public hearing. Carried 5-0.
- 13b. Motion by Ung second by Bittinger to approve the FY 2024/2025 budget. Carried 4-1 on a roll call vote; Taylor was opposed.

Motion by Radig second by Ung to authorize the Chairperson to sign Resolution approval of FY 2024/2025 budget and certification of taxes. Carried 4-1; Taylor was opposed.

**APPROVAL OF FY 2024/2025 BUDGET AND CERTIFICATION OF TAXES
RESOLUTION #13,725**

WHEREAS, the Woodbury County Board of Supervisors has considered the proposed FY 2024/2025 county budget and certification of taxes, and

WHEREAS, a public hearing concerning the proposed county budget was held on May 7, 2024,

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Woodbury County that the county budget and certificate of taxes for FY 2024/2025 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 2024/2025 county budget.

Signed and dated this 7th day of May, 2024
WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

- 13c. Motion by Radig second by Ung to approve and authorize the Chairperson to sign Resolution amending the “Resolution authorizing the issuance of \$800,000 General Obligation Capital Loan Notes, Series 2024A, and levying a tax for the payment thereof”, passed and approve on March 5, 2024, by substituting a new resolution therefor, approving and authorizing a form of loan agreement and authorizing and providing for the issuance of \$800,000

General Obligation Capital Loan Notes, Series 2024A, and levying a tax to pay said notes; approval of the tax exemption certificate. Carried 4-1; Taylor was opposed.

**RESOLUTON #13,726
RESOLUTION AMENDING THE 'RESOLUTION
AUTHORIZING THE ISSUANCE OF \$800,000 GENERAL
OBLIGATION CAPITAL LOAN NOTES, SERIES 2024A, AND
LEVING A TAX FOR THE PAYMENT THEREOF', PASSED
AND APPROVED ON MARCH 5, 2024, BY SUBSTITUTING A
NEW RESOLUTION THEREFOR, APPROVING AND
AUTHORIZING A FORM OF LOAN AGREEMENT AND
AUTHORIZING AND PROVIDING FOR THE ISSUANCE OF
\$800,000 GENERAL OBLIGATION CAPITAL LOAN NOTES,
SERIES 2024A, 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 capital projects for the construction, reconstruction, improvement, repair or equipping of bridges, roads, and culverts which assist in economic development through the creation of jobs and wealth, including the Frontage Road project, essential county purpose(s), and it is deemed necessary and advisable that General Obligation Capital Loan Notes, to the amount of not to exceed \$406,000 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 erecting, equipping, remodeling or reconstructing sidewalks on the site of the district health building; equipping the law enforcement center including software, hardware and other equipment; equipping the Courthouse including software, hardware and other equipment, essential county purpose(s), and it is deemed necessary and advisable that General Obligation Capital Loan Notes, to the amount of not to exceed \$394,000 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, 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 \$800,000 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, on March 5, 2024, the Board of Supervisors of said County did adopt a certain Resolution entitled "RESOLUTION AUTHORIZING THE ISSUANCE OF \$800,000 GENERAL OBLIGATION CAPITAL LOAN NOTES, SERIES 2024A, 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 5, 2024; and, therefore, said Board has adopted a new Resolution to be substituted in its entirety for the Resolution previously adopted on March 5 2024, authorizing the issuance of \$800,000 General Obligation Capital Loan Notes, Series 2024A.

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 \$800,000 General Obligation Capital Loan Notes, Series 2024A, 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 the costs of capital projects for the construction, reconstruction, improvement, repair or equipping of bridges, roads, and culverts which assist in economic development through the creation of jobs and wealth, including the Frontage Road project; and erecting, equipping, remodeling or reconstructing sidewalks on the site of the district health building; equipping the law enforcement center including software, hardware and other equipment; equipping the Courthouse including software, hardware and other equipment.
- "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 amending 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
\$190,666.67*	2024/2025
\$184,000.00	2025/2026
\$178,000.00	2026/2027
\$172,000.00	2027/2028
\$166,000.00	2028/2029

*A levy has been included in the budget previously certified to pay the principal and interest of the Note coming due in fiscal year 2024/2025.

(NOTE: For example, the levy to be made and certified against the taxable valuations of January 1, 2024 will be collected during the fiscal year commencing July 1, 2025.)

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 6, 2024.

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 "2024A 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 \$800,000, shall be issued to evidence the obligations of the Issuer under the Loan Agreement pursuant to the provisions of Sections 331.402 and 331.443 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 2024A", be dated May 23, 2024, and bear interest from the date thereof, until payment thereof, at the office of the Paying Agent, said interest payable on December 1, 2024, 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:

Principal Amount	Interest Rate	Maturity June 1st
\$800,000	3.750%	2029*

*Term Note

b) Redemption.

i. Optional Redemption. 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. 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.

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
\$160,000	3.750%	2025
\$160,000	3.750%	2026
\$160,000	3.750%	2027
\$160,000	3.750%	2028
\$160,000	3.750%	2029*

*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 2024A"
ESSENTIAL COUNTY PURPOSE

Rate: 3.750%
Maturity: June 1, 2029
Note Date: May 23, 2024
CUSIP No.: N/A
"Registered"
Certificate No. 1
Principal Amount: \$800,000

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 EIGHT 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, 2024, 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 and 331.443 of the Code of Iowa, for the purpose of paying costs of capital projects for the construction, reconstruction, improvement, repair or equipping of bridges, roads, and culverts which assist in economic development through the creation of jobs and wealth, including the Frontage Road project; and erecting, equipping, remodeling or reconstructing sidewalks on the site of

the district health building; equipping the law enforcement center including software, hardware and other equipment; equipping the Courthouse including software, hardware and other equipment, 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 and paid before maturity on said date or any date thereafter, from any funds regardless of source, in whole or from time to time in part. 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.

The Note maturing on June 1, 2029 is subject to mandatory redemption prior to maturity by application of money on deposit in the Note Fund and shall bear interest at 3.750% 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
\$160,000	2025
\$160,000	2026
\$160,000	2027
\$160,000	2028
\$160,000	2029*

***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 entireties
- 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 7th day of May, 2024.
WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

12d. Bid letting was held for tracked skid steer loader. The bids are as follows:

Titan Machinery, Sioux City, IA	\$80,900.00
Murphy Tractor & Equipment, Sioux City, IA	\$77,490.00
Murphy Tractor & Equipment, Sioux City, IA	\$82,350.00
Ziegler Cat, Sioux City, IA	\$116,241.69
Ziegler Cat, Sioux City, IA	\$103,903.46
Sooland Bobcat, Sioux City, IA	\$81,825.11
Sooland Bobcat, Sioux City, IA	\$83,940.11
Agrivision Equipment Group, Sioux City, IA	\$109,090.00

Motion by Radig second by Ung to receive the bids and return them to the County Engineer for recommendation. Carried 5-0. Copy filed.

12e. Bid letting was held for motor grader. The bids are as follows:

Murphy Tractor, Sioux City, IA	\$378,995.00
Ziegler Equipment, Sioux City, IA	\$380,734.65

Motion by Radig second by Ung to receive the bids and return them to the County Engineer for recommendation. Carried 5-0. Copy filed.

12f. Bid letting was held for wheel loader. The bids are as follows:

Titan Machinery, Sioux City, IA	\$282,600.00
Road Machinery & Supplies Co., Sioux City, IA	\$272,478.45
Murphy Tractor & Equipment, Sioux City, IA	\$268,800.00
Murphy Tractor & Equipment, Sioux City, IA	\$319,800.00

Motion by Radig second by Nelson to receive the bids and return them to the County Engineer for recommendation. Carried 5-0. Copy filed.

14. Reports on committee meetings were heard.

15. There were no citizen concerns.

16. Board concerns were heard.

The Board adjourned the regular meeting until May 14, 2024.

Meeting sign in sheet. Copy filed.