



NOTICE OF MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS (MAY 27, 2025) (WEEK 22 OF 2025)

Live streaming at:

<https://www.youtube.com/user/woodburycountyiowa>

Agenda and Minutes available at:

www.woodburycountyiowa.gov

Daniel A. Bittinger II
389-4405

dbittinger@woodburycountyiowa.gov

Kent T. Carper
570-7681

kcarper@woodburycountyiowa.gov

David L. Dietrich
870-9224

ddietrich@woodburycountyiowa.gov

Mark E. Nelson
540-1259

mnelson@woodburycountyiowa.gov

Matthew A. Ung
490-7852

matthewung@woodburycountyiowa.gov

You are hereby notified a meeting of the Woodbury County Board of Supervisors will be held May 27, 2025, 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.

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 May 20, 2025, meeting
3. Approval of claims
4. Human Resources – Melissa Thomas
 - a. Approval of the Memorandum of Personnel Transactions
 - b. Authorization to Initiate Hiring Process
 - c. Presentation of Award Certificate to Cynthia Wiemold
 - d. Approve the purchase of Cyber Liability Insurance for FY 25/26

5. County Treasurer – Tina Bertrand
 - a. Approve property tax refund request for parcel #894721257007 in the amount of \$1,009.00
 - b. Approve property tax refund request for parcel #894722482018 in the amount of \$962.00
 - c. Approve property tax refund request for parcel #884707128033 in the amount of \$62.00
 - d. Approve property tax refund request for parcel #884206201019 in the amount of \$834.00

End of Consent Agenda

6. Veteran Affairs – Loni Kuhlmann
Approval to authorize an additional clerk II position to cover an employee deployment Action

- 4:45 p.m.** 7. Board Administration – Ryan Ericson
(Set time)
- a. Public hearing on Amendment #1 to the Woodbury County FY 2025 budget Action
 - b. Approval of resolution for the FY 2024-25 Budget Amendment #1 Action
 - c. Discussion and approval of transfer of appropriation in the Sheriff's FY 25 budget due to employee transfers Action

8. County Treasurer – Tina Bertrand
Approval of resolution amending the resolution authorizing the issuance of \$1,200,000 Taxable General Obligation Capital Loan Notes, Series 2025A and levying a tax for the payment thereof, passed and approved on March 11, 2025, by substituting a new resolution thereof, approving and authorizing a form of loan agreement and authorizing and providing for the issuance of \$1,200,000 General Obligation Capital Loan Notes, Series 2025A, and levying a tax to pay the notes; Action

9. Reports on Committee Meetings Information
10. Citizen Concerns Information
11. Board Concerns Information

ADJOURNMENT

Subject to Additions/Deletions

CALENDAR OF EVENTS

- WED., MAY 28** **2:30 p.m.** Rolling Hills Community Services Region Governance Board Meeting
- 5:00 p.m.** Zoning Commission Meeting, Courthouse Basement Boardroom
- MON., JUN 2** **10:00 a.m.** Loess Hills Alliance Economic Development Meeting, Uncommon Grounds, Sloan
- 5:00 p.m.** Board of Adjustment meeting, Courthouse Basement Boardroom
- WED., JUN 4** **7:30 a.m.** SIMPCO Executive/Finance Committee, 6401 Gordon Drive
- 10:00 a.m.** Loess Hills Alliance Stewardship Meeting, Brent S. Olson Visitor's Center, Pisgah
- 11:00 a.m.** Loess Hills Alliance Executive Meeting
- 1:00 p.m.** Loess Hills Alliance Full Board Meeting
- 4:45 p.m.** Veteran Affairs Meeting, Veteran Affairs Office, 1211 Tri-View Ave.
- WED., JUN 11** **7:30 a.m.** SIMPCO Executive Finance Committee Meeting, 6401 Gordon Drive
- 8:05 a.m.** Woodbury County Information Communication Commission, First Floor Boardroom
- 12:00 p.m.** District Board of Health Meeting, 1014 Nebraska St.
- FRI., JUN 13** Hungry Canyons Alliance, Tour of Grade Control Sites, Denison
- WED., JUN 18** **12:00 p.m.** Siouxland Economic Development Corporation Meeting, 617 Pierce St., Ste. 202
- THU., JUN 19** **4:00 p.m.** Conservation Board Meeting, Southwood Conservation Area
- 4:30 p.m.** Community Action Agency of Siouxland Board Meeting, 2700 Leech Avenue
- FRI., JUN 20** **12:00 p.m.** Siouxland Human Investment Partnership Board Meeting, 2540 Glenn Ave.
- MON., JUN 23** **5:00 p.m.** Zoning Commission Meeting, Courthouse Basement Boardroom
- WED., JUN 25** **2:30 p.m.** Rolling Hills Community Services Region Governance Board Meeting
- THU., JUN 26** **11:00 a.m.** Siouxland Regional Transit Systems (SRTS) Board Meeting, 6401 Gordon Dr.
- 5:30 p.m.** SIMPCO Board of Directors 60th Annual Board Meeting & Award Ceremony, The Warrior Hotel

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 20, 2025, TWENTY-FIRST MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS

The Board of Supervisors met on Tuesday, May 20, 2025, at 3:00 p.m. Board members present were Carper, Nelson, Bittering II, and Dietrich, Ung was absent. Staff members present were Joshua Widman, Assistant County Attorney, Karen James, Board Administrative Assistant, Melissa Thomas, Human Resources Director, Ryan Ericson, Budget and Finance Director, and Michelle Skaff, Auditor/Clerk to the Board.

Motion by Bittering second by Nelson to go into closed session per Iowa Code Section 21.5(1)(c). Carried 4-0 on roll-call vote.

Motion by Bittering second by Nelson to go out of closed session per Iowa Code Section 21.5(1)(c). Carried 4-0 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 Bittering second by Nelson to approve the agenda for May 20, 2025. Carried 4-0. Copy filed.

Motion by Bittering second by Nelson to approve the following items by consent:

2. To approve minutes of the May 13, 2025 meeting. Copy filed.
3. To approve the claims totaling \$3,655,268.02. Copy filed.
- 4a. To approve and authorize the Chairperson to sign a Resolution approving petition for suspension of taxes for Renee Olhausen, parcel #894716127004, 3634 Nebraska St. Copy filed.

WOODBURY COUNTY, IOWA
RESOLUTION #13,882
RESOLUTION APPROVING PETITION FOR SUSPENSION OF TAXES

WHEREAS, Renee Olhausen as titleholder of property located at 3634 Nebraska St., Sioux City, Woodbury County, Iowa, and legally described as follows:

Parcel # 894716127004

PEIRCES ADDITION LOT 21 BLK 122

WHEREAS, Renee Olhausen as titleholders of the aforementioned real estate has petitioned the Board of Supervisors for a suspension of taxes pursuant to the 2017 Iowa Code section 427.9, and

WHEREAS, the Board of Supervisors recognizes from documents provided that the petitioner is unable to provide to the public revenue; and

NOW, THEREFORE, BE IT RESOLVED, that the Woodbury County Board of Supervisors hereby grants the request for a suspension of taxes, and hereby directs the Woodbury County Treasurer to so record the approval of this tax suspension for this property.

SO RESOLVED this 20th day of May 2025
WOODBURY COUNTY BOARD OF SUPERVISORS

Copy filed.

- 4b. To approve and authorize the Chairperson to sign a Resolution approving petition for suspension of taxes for Sherri L. Boone, parcel #894823129003, 2220 Bryan St. Copy filed.

WOODBURY COUNTY, IOWA
RESOLUTION #13,883
RESOLUTION APPROVING PETITION FOR SUSPENSION OF TAXES

WHEREAS, Sherri L. Boone, as titleholder of a property located 2220 Bryan Street, Sioux City, Iowa, Woodbury County, Iowa, and legally described as follows:

Parcel #894823129003

METROPOLITAN PARK LOT 7 BLK 5

WHEREAS, Sherri L. Boone of the aforementioned property has petitioned the Board of Supervisors for a suspension of taxes pursuant to the 2017 Iowa Code section 427.9, and

WHEREAS, the Board of Supervisors recognizes from documents provided that the petitioner is unable to provide to the public revenue; and

NOW, THEREFORE, BE IT RESOLVED, that the Woodbury County Board of Supervisors hereby grants the request for a suspension of taxes, and hereby directs the Woodbury County Treasurer to so record the approval of this tax suspension for this property.

SO RESOLVED this 20th day of May 2025.

WOODBURY COUNTY BOARD OF SUPERVISORS

Copy filed.

- 4c. To receive for signatures a Resolution Thanking and Commending Theresa Jochum for her years of service with Woodbury County.

WOODBURY COUNTY, IOWA
RESOLUTION #13,884
A RESOLUTION THANKING AND COMMENDING
THERESA JOCHUM
FOR HER SERVICE TO WOODBURY COUNTY

WHEREAS, Theresa Jochum has capably served Woodbury County as an employee of the Woodbury County Social Services Department for 26 years from January 25, 1999, to June 30, 2025.

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

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

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

BE IT SO RESOLVED this 20th day of May 2025

WOODBURY COUNTY BOARD OF SUPERVISORS

Copy filed.

- 5a. To approve the appointment of Jisleny Ventura Perez, PT Youth Worker - Temp, Juvenile Detention Dept., effective 05-21-25, \$22.05/hour. Job Vacancy Posted on 02/19/2025. Entry Level Salary: \$22.05/hour; the appointment of Janet Strain, PT Intern-Temp, County Attorney Dept., effective 05-21-2025, \$18.00/hour. Temporary Appointment by County Attorney; the appointment of Dezmond Groetken, Civilian Jailer, County Sheriff Dept., effective 06-09-

25, \$24.57/hour. Job Vacancy Posted on 1/10/25. Entry Level salary: \$24.57/hour; the appointment of Ethan Olhausen, Civilian Jailer, County Sheriff Dept., effective 06-09-25, \$24.57/hour. Job Vacancy Posted on 2/26/25. Entry Level Salary: \$24.57/hour; and the appointment of Kenneth Selig, Civilian Jailer, County Sheriff Dept., effective 06-09-25, \$24.57/hour. Job Vacancy Posted on 2/26/25. Entry Level Salary: \$24.57/hour. Copy filed.

- 5b. To approve the Mobile Device Management Policy. Copy filed.
6. 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.

WOODBURY COUNTY, IOWA
RESOLUTION #13,885
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 27th day of March, 2025, 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 2025-2026.

PASSED and APPROVED this 20TH day of May, 2025
WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

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.

WOODBURY COUNTY, IOWA
RESOLUTION #13,886
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 10th day of March, 2025, 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 2025-2026.

PASSED and APPROVED this 20th day of May, 2025
WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

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.

WOODBURY COUNTY, IOWA
RESOLUTION #13,887
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 2nd day of April, 2025, 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 2025-2026.

PASSED and APPROVED this 20th day of May, 2025
WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

7. To approve the transfer of \$600,000 to the Self-Health County Insurance Fund from General Supplement. Copy filed.
8. To approve the underground utility permit for Long Lines. Copy filed.

Carried 4-0.

9. Motion by Dietrich second by Nelson to table approving compensation for Woodbury County Solid Waste Agency (WCSWA) board secretary Jeanette Beekman. Carried 4-0. Copy filed.
- 10a. A public hearing was held at 4:35 p.m. for the Community Development Block Grant Application. Motion by Bittinger second by Nelson to open public hearing. The Chairperson called on anyone wishing to be heard.

Christina Postma, Sioux City, shared the following information with Board regarding the Community Development Block Grant Application:

1. How the need for the activities was identified:
 - a. The current physical facility, housing the Transitional Therapeutic Home (TTH) was built in the 1970s, previously serving as a nursing home, and therefore the physical design of the space is outdated and worn, presents challenges for addressing the trauma needs of youth, and limits the number of youth that can be served by the programs.
 - b. The client mix of youth served by the TTH has been changing over the years, and TTH is now serving a younger and younger population.

- c. Children in and exiting foster care are at increased risk of homelessness, which carries additional risks including human trafficking
 - d. Overall decline in shelter beds across the state of Iowa
 - e. Children served by the child welfare system have experienced significant trauma
 - f. Strategic Planning to address the above needs:
 - 1) Review of agency data and information
 - 2) Review of demographic trends including a decrease in average age of youth and an increase in average length of stay
 - 3) Review of past and emerging research regarding evidence-based programs and best practices to guide facility design to address youth trauma
 - 4) Researching and visiting other residential programs within Iowa and across the nation to secure information on best practices
 - 5) Input from youth accessing services, staff providing services, families and caregivers working with youth, and community members/agencies
 - 6) Administering the Collaborative Values Inventory (CVI) in the Fall 2024 to support the work for measuring and assessing community needs related to the proposed project. how the proposed activities will be funded and the sources of funds
 - g. Community Development and Housing Needs Assessment
2. Funding of the proposed activities and the sources of funds: The CDBG grant will be submitted requesting \$600,000 for the approximately \$1.2 million dollar project. Other funding has been and/or will be secured through donors, grants, HHS, and foundation dollars secured by Crittenton Center.
 3. Date the CDBG application will be submitted: The grant will be submitted on or before June 30, 2025.
 4. Requested amount of federal funds: \$600,000 in CDBG grant funds will be requested.
 - a. Estimated portion of federal funds that will benefit low- and moderate-income persons: As the project is for a homeless shelter for youth, the estimated portion of federal funds that will benefit low-to moderate income (LMI) individuals is 100%.
 5. Location of proposed activities: The proposed activities will occur at Crittenton Center's campus at 3901 Green Ave, Sioux City, IA 51106.
 6. Plans to minimize displacement of persons and businesses resulting from funded activities: Due to the nature of this project, no persons or businesses should be displaced as a result of funded activities.
 7. Plans to assist persons actually displaced: In the event that persons or businesses are displaced as a result of the recommended project, the entities involved in the project will adhere to the requirements of the Uniform Relocation and Acquisition Act of 1974, as amended.
 8. The nature of the proposed activities. The purpose of the proposed CDBG funding is for Crittenton Center to make renovations and improvements to the Transitional Therapeutic Home (child welfare emergency shelter) located at 3901 Green Ave, Sioux City, IA 51106. Renovations will include the addition of a shower/restroom space, updated flooring throughout the facility, updated security features, kitchen updates and exterior upgrades.

Motion by Bittinger second by Nelson to receive CDBG information from Ms. Postma. Carried 4-0. Copy filed.

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

- 10b. Motion by Bittinger second by Nelson to approve the Community Development and Housing Needs Assessment draft. Carried 4-0. Copy filed.

- 10c. Motion by Bittinger second by Nelson to approve and authorize the Chairperson to sign a Resolution authorizing application of a Community Development Block Grant (CDBG) application; authorizing the Board of Supervisors Chairperson and County Auditor to sign the application and related materials; designate a contact person on behalf of Woodbury County. Carried 4-0.

WOODBURY COUNTY, IOWA

RESOLUTION #13,888

A RESOLUTION AUTHORIZING APPLICATION OF A COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) APPLICATION; AUTHORIZING THE BOARD OF SUPERVISORS CHAIRPERSON AND COUNTY AUDITOR TO SIGN THE APPLICATION AND RELATED MATERIALS; DESIGNATE A CONTACT PERSON ON BEHALF OF WOODBURY COUNTY

WHEREAS, Florence Crittenton Home of Sioux City, IA DBA Crittenton Center, a local non-profit service organization in Woodbury County has established a need for improvements to their child welfare emergency shelter (Transitional Therapeutic Home – TTH) located at 3901 Green Ave, Sioux City, IA 51106; and

WHEREAS, Crittenton Center is the only child welfare emergency shelter in Woodbury County, serving children and youth from Woodbury County and across the state; and

WHEREAS, Woodbury County has the ability to apply for CDBG financial assistance through the Iowa Economic Development Authority (IEDA) on behalf of Crittenton Center, and supports Crittenton Centers' efforts to make improvements and renovations to the Transitional Therapeutic Home;

NOW THEREFORE LET IT BE RESOLVED BY THE WOODBURY COUNTY BOARD OF SUPERVISORS, that

- 1) Submittal of a CDBG application, on behalf of Crittenton Center is authorized;
- 2) Board Chairperson Daniel Bittinger II and Vice-Chairperson Mark Nelson are hereby authorized to sign and execute said grant application and related correspondence for Woodbury County;
- 3) Daniel Bittinger II shall be the designated contact person for Woodbury County.

PASSED AND APPROVED the 20th day of May, 2025.
WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

11. Reports on committee meetings were heard.
12. Doyle Turner, Merville, addressed the board regarding legislation on pipeline, wind, and solar energy.
13. Board Concerns were heard.

The Board adjourned the regular meeting until May 27, 2025.

Meeting sign in sheet. Copy filed.

HUMAN RESOURCES DEPARTMENT

MEMORANDUM OF PERSONNEL TRANSACTIONS

DATE: May 27th, 2025

*** PERSONNEL ACTION CODE:**

A - Appointment

T - Transfer

P - Promotion

D - Demotion

R-Reclassification

E- End of Probation

S - Separation

O – Other

TO: WOODBURY COUNTY BOARD OF SUPERVISORS

NAME	DEPARTMENT	EFFECTIVE DATE	JOB TITLE	SALARY REQUESTED	% INCREASE	*	REMARKS
Carson, Nicole	Juvenile Detention	05-17-2025	Youth Worker			S	Resignation
Tronson, Sterling	Sheriff's Office	06-09-2025	Civilian Jailer	\$29.78/hour	11%=\$2.92/hr	R	Per CWA Civilian: Move from 1 st Class to Senior. Anniversary Date: 6/10/25
McCormick, Timothy	Secondary Roads	06-09-2025	District Foreman	\$3,284.08/bi-weekly	2%=\$67.86/bi-weekly	R	Per Wage Matrix: Earn at 5 year Rate. Anniversary Date: 6/26/25
Andresen, Michael	Secondary Roads	06-09-2025	District Foreman	\$3,351.97/bi-weekly	2%=\$67.89/bi-weekly	R	Per Wage Matrix: Earn at 6 year Rate. Anniversary Date: 6/27/25

APPROVED BY BOARD DATE: _____

MELISSA THOMAS, HR DIRECTOR: _____

HUMAN RESOURCES DEPARTMENT
WOODBURY COUNTY, IOWA

DATE: May 27, 2025

AUTHORIZATION TO INITIATE HIRING PROCESS

DEPARTMENT	POSITION	ENTRY LEVEL	APPROVED	DISAPPROVED
Juvenile Detention	Youth Worker - PT	AFSCME Juvenile: \$22.05/hour		

Chairman, Board of Supervisors

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

Date: 5/22/2025 Weekly Agenda Date: 05/27/2025

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Melissa Thomas

WORDING FOR AGENDA ITEM:

Presentation of Award Certificate to Cynthia Wiemold.

ACTION REQUIRED:

Approve Ordinance ☐

Approve Resolution ☐

Approve Motion ☐

Public Hearing ☐

Other: Informational ☒

Attachments ☒

EXECUTIVE SUMMARY:

Presentation of Award Certificate for 4 hours of Paid Time Off to Cynthia Wiemold.

BACKGROUND:

On 6-16-15 the Board of Supervisors approved the participation of Woodbury County employees in the City of Sioux City Blood Drives and to provide the same incentive of four hours of paid time off to employees who reach gallon milestones. Recipients of this award have been kind enough to donate to the blood bank for the benefit of others.

FINANCIAL IMPACT:

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

Yes ☐ No ☐

RECOMMENDATION:

ACTION REQUIRED / PROPOSED MOTION:

CERTIFICATE OF AWARD
FOUR (4) HOURS OF PAID TIME OFF
AWARDED TO
CYNTHIA WIEMOLD

**FOR THE GENEROUS DONATION OF 19 GALLONS TO THE LIFESERVE BLOOD CENTER
(TIME OFF MUST BE REDEEMED WITHIN SIX MONTHS FROM THE DATE BELOW)**

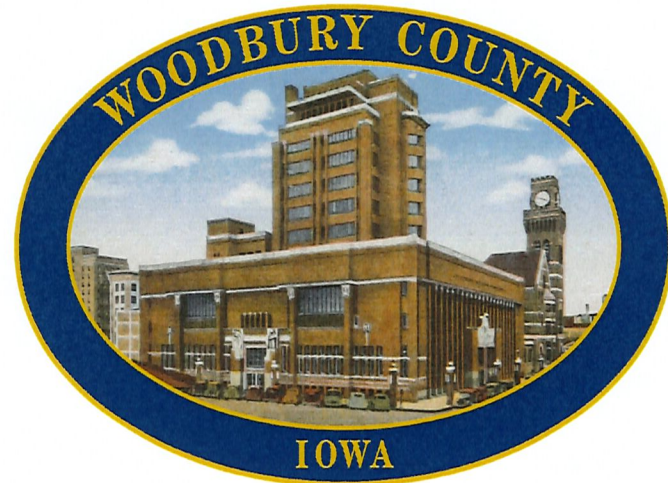
Daniel Bittinger, Board of Supervisors, Chairman

Kent Carper, Board of Supervisors

David Dietrick, Board of Supervisors

Mark Nelson, Board of Supervisors

Matthew Ung, Board of Supervisors



May 27, 2025

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

Date: 05/21/2025 Weekly Agenda Date: 05/27/2025

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Melissa Thomas HR Director

WORDING FOR AGENDA ITEM:

Approve the purchase of Cyber Liability Insurance for FY 25/26

ACTION REQUIRED:

Approve Ordinance ☐

Approve Resolution ☐

Approve Motion ☒

Public Hearing ☐

Other: Informational ☐

Attachments ☒

EXECUTIVE SUMMARY:

The proposed cyber liability policy provides \$3,000,000 in coverage with a \$30,000 deductible (attached). It is the same carrier as last year (Travelers) with the same coverage.

BACKGROUND:

Cyber liability insurance is an annual renewal. It provides coverage for losses related to security incidents, such as malware, ransomware and phishing attacks. This includes the cost of hiring security experts to help with the recovery of data and provides legal assistance if there is an incident.

FINANCIAL IMPACT:

\$35,775, no change from last fiscal year.

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

Yes ☒ No ☐

RECOMMENDATION:

Approve the motion

ACTION REQUIRED / PROPOSED MOTION:

Motion to approve the purchase of Cyber Liability Insurance for FY 25/26



Proposal of Insurance

Woodbury County

620 Douglas St.
Suite #701 Sioux City, IA 51101

Presentation Date: June 30, 2025

Arthur J Gallagher Risk Management Services, LLC
AJG License Nos. IL 100292093 / CA 0D69293



Gallagher

Insurance | Risk Management | Consulting

Proposal Summary

We appreciate the opportunity to quote your business insurance. This proposal is a summary of policy terms and conditions.

This proposal provides coverage highlights along with the attached carrier quotations for the following coverages:

- Cyber Liability

We are not aware of any changes in your exposures to loss, nor are we aware of any changes in your business operations that would necessitate additional coverage options. Please notify us immediately if you are planning any new business operations.

The values and schedules are per the expiring policy or the information you have previously provided. It is your responsibility to notify us of all necessary changes to your schedules

Information contained in this proposal is intended to provide a brief overview of coverages. It should be used for reference purposes only. It is not intended to provide a full list of policy exclusions, limitations, and conditions. The provided quotes should be reviewed for further details. Coverage afforded to you is subject to all terms, conditions, and exclusions of the bound and issued policies.

To Bind Coverage:

Please refer to the attachment document titled, ***“Client Authorization to Bind Coverage”***:

- Note any changes you desire to be made
- Place a check mark next to the coverage(s) you wish to accept
- Date and Sign
- Return prior to the effective date of coverage

Thank you for allowing Gallagher to service your insurance needs. We appreciate your business and look forward to working with you in the coming year. Please contact me if you have any questions.

Sincerely,

Heather Murad

Heather Murad
Senior Client Service Manager

Enclosure



Woodbury County

Your Gallagher Team

Your Gallagher team is a true partner. We have the expertise to understand your business and we're here to service and stay alongside you, every step of the way.

<i>Service Team</i>	<i>Role</i>	<i>Email</i>	<i>Phone</i>
Steve Schultz, AAI Producer	Producer	Steve_Schultz@ajg.com	(712) 274-8223
Heather Murad Senior Client Service Manager	Senior Client Service Manager	Heather_Murad@ajg.com	(712) 274-8234



Woodbury County

Premium Summary

The estimated program cost for the options are outlined in the following table:

Line of Coverage		Expiring	Renewal Option
		Travelers Casualty and Surety Company of America	Travelers Casualty and Surety Company of America
Cyber Liability	Premium	\$35,775.00	\$35,775.00
	Estimated Cost*	\$35,775.00	\$35,775.00
	Change (\$)		
	Change (%)		
Total Cost		\$35,775.00	\$35,775.00

*Estimated Cost includes all taxes, fees, surcharges and TRIA premium (if applicable)

Premiums are due and payable as billed and may be financed, subject to acceptance by an approved finance company. Following acceptance, completion (and signature) of a premium finance agreement with the specified down payment is required. Note: Unless prohibited by law, Gallagher may earn compensation for this optional value-added service.

Gallagher is responsible for the placement of the following lines of coverage: Cyber Liability, Bond, Package (Public Officials Liability, Employment Practices Liability, Law Enforcement Liability, Automobile, General Liability, Umbrella), Package (Automobile, Crime, Equipment Floater-Inland Marine, Property), Crime.

It is understood that any other type of exposure/coverage is either self-insured or placed by another brokerage firm other than Gallagher. If you need help in placing other lines of coverage or covering other types of exposures, please contact your Gallagher representative.

Named Insured

Named Insured	Cyber Liability
Woodbury County	X

Note: Any entity not named in this proposal may not be an insured entity. This may include affiliates, subsidiaries, LLCs, partnerships, and joint ventures.



Woodbury County

Market Review

We approached the following carriers in an effort to provide the most comprehensive and cost effective insurance program.

Line Of Coverage	Insurance Company ** (AM Best Rate/Financial Strength)	Market Response *	Admitted ***
Cyber Liability	Travelers Casualty and Surety Company of America (A++ XV)	Recommended Quote	Admitted

*If shown as an indication, the actual premium and acceptance of the coverage requested will be determined by the market after a thorough review of the completed application.

**Gallagher companies use AM Best rated insurers and the rating listed above was verified on the date the proposal document was created.

Best's Credit Ratings™ reproduced herein appear under license from AM Best and do not constitute, either expressly or impliedly, an endorsement of Gallagher's service or its recommendations. AM Best is not responsible for transcription errors made in presenting Best's Credit Ratings™. Best's Credit Ratings™ are proprietary and may not be reproduced or distributed without the express written permission of AM Best.

A Best's Financial Strength Rating is an independent opinion of an insurer's financial strength and ability to meet its ongoing insurance policy and contract obligations. It is not a warranty of a company's financial strength and ability to meet its obligations to policyholders. Best's Credit Ratings™ are under continuous review and subject to change and/or affirmation. For the latest Best's Credit Ratings™ and Guide to Best's Credit Ratings, visit the AM Best website at <http://www.ambest.com/ratings>.

***If coverage placed with a non-admitted carrier, it is doing business in the state as a surplus lines or non-admitted carrier, and is neither subject to the same regulations as an admitted carrier nor do they participate in any state insurance guarantee fund.

Gallagher companies make no representations and warranties concerning the solvency of any carrier, nor does it make any representation or warranty concerning the rating of the carrier which may change.



Woodbury County

Coverage Highlights

Cyber Liability

Recommended Quote	
Policy Term	06/30/2025 – 06/30/2026
Carrier Information	Travelers Casualty and Surety Company of America
Payment Plan	Prepaid
Payment Method	Agency
Premium & Exposures	
Cyber Liability	\$35,775.00
Terrorism – TRIA (Included)	1%
Total Cyber Premium	\$35,775.00
Core Cyber Coverages	
Privacy and Security	\$3,000,000
Payment Card Costs	\$3,000,000
Regulatory Proceedings	\$3,000,000
Breach Response	
• Privacy Breach Notification	\$3,000,000
• Computer and Legal Experts	\$3,000,000
• Betterment	\$100,000
• Cyber Extortion	\$3,000,000
• Data Restoration	\$3,000,000
• Public Relations	\$3,000,000
Cyber Crime	
• Computer Fraud	\$100,000
• Funds Transfer Fraud	\$100,000
• Social Engineering Fraud	\$100,000
• Telecom Fraud	\$100,000
Business Loss	
• Business Interruption	\$1,000,000
• Dependent Business Interruption	\$1,000,000
• Dependent Business Interruption – System Failure	\$1,000,000
• Dependent Business Interruption – Outsource Provider	\$1,000,000
• Dependent Business Interruption – Outsource Provider - System Failure	\$1,000,000
• Reputation Harm	\$250,000
• System Failure	\$1,000,000
Accounting Costs Limit	\$25,000
CyberRisk Policy Aggregate Limit	\$3,000,000
Form Type	Claims-Made and
Knowledge Date	June 30, 2022
Retroactive Date	N/A
Prior & Pending Litigation Date	June 30, 2022
Definition of a Claim	
Refer to the policy form	
Incident and Claim Reporting Provisions	
Refer to the policy form	
Claims Made Disclaimer	Should you elect to change carriers (if a new retroactive date is provided) or non-renew this policy, a supplemental extended reporting endorsement may be available subject to policy terms and conditions. You must request the extended reporting period in writing to the carrier within 90 days of the expiration date. The cost of this extended reporting period is 75% of the annual premium and is fully



Woodbury County

	earned. The extended reporting period extends only to those claims made during the extended reporting period for wrongful acts that occurred prior to the expiration date and would have been covered by the policy. Claims must be reported to the carrier within 12 months of the end of the policy period. The extended reporting period does not increase the limits of liability and is subject to all policy terms, conditions and exclusions
Endorsements including but not limited to:	
Significant policy endorsements include, but are not limited to, those listed on the attached quote/policy form/endorsements.	
Exclusions including but not limited to:	
Significant policy exclusions include, but are not limited to, those listed on the attached quote/policy form/endorsements.	
Cyber Liability Deductible / Retention	
Privacy and Security	\$30,000
Payment Card Costs	Subject to Privacy and Security Retention
Regulatory Proceedings	\$30,000
Breach Response	
• Privacy Breach Notification	\$30,000
• Computer and Legal Experts	\$30,000
• Cyber Extortion	\$30,000
• Data Restoration	\$30,000
• Public Relations	\$30,000
Cyber Crime	
• Computer Fraud	\$10,000
• Funds Transfer Fraud	\$10,000
• Social Engineering Fraud	\$10,000
• Telecom Fraud	\$5,000
Business Loss	
• Reputation Harm	\$10,000
Wait Period	12 hours
Defense Cost	
Within the limits of liability	
Other Significant Terms and Conditions / Restrictions	
Betterment Coparticipation: 50% Period Of Restoration: 180 days Period Of Indemnity: 30 days	



Claims Reporting By Policy

Immediately report all claims. Each insurer requires notice of certain types of claims depending on the potential exposure or particular injury types. It is important to thoroughly review your policy to ensure you are reporting particular incidents and claims, based upon the insurer's policy requirements.

If you are using a third party administrator ("TPA"), your TPA may or may not report claims to an insurer on your behalf. Although we will assist you where requested, it is important that you understand whether your TPA will be completing this notification.

Reporting Direct to Carrier [Only When Applicable]

Coverage(s): Cyber Liability	Immediately report claims directly to:
Insurer: Travelers Casualty and Surety Company of America	Insurer/TPA Name: Travelers Casualty and Surety Company of America
	Phone: 800-842-8496
	Fax: 888-460-6622
	Email: BSIclaims@travelers.com
Policy Term: 06/30/2025 – 06/30/2026	Web: Cyber: https://www.travelers.com/claims/report-claim/business/cyber

Reporting to Gallagher or Assistance in Reporting

Coverage(s): Cyber Liability	Immediately report claims directly to:
Gallagher Claim Center	Phone: 855-497-0578
	Fax: 225-663-3224
Policy Term: 06/30/2025 – 06/30/2026	Email: ggb.nrcclaimscenter@ajg.com



Woodbury County

Proposal Disclosures

The following disclosures are hereby made a part of this proposal. Please review these disclosures prior to signing the Client Authorization to Bind or e-mail confirmation.

Proposal Disclaimer

IMPORTANT: The proposal and/or any executive summaries outline certain terms and conditions of the insurance proposed by the insurers, based on the information provided by your company. The insurance policies themselves must be read to fully understand the terms, coverages, Exclusions including but not limited to:, limitations and/or conditions of the actual policy contract of insurance. Policy forms will be made available upon request. We make no warranties with respect to policy limits or coverage considerations of the carrier.

Compensation Disclosure

1. Gallagher Companies are primarily compensated from the usual and customary commissions, fees or, where permitted, a combination of both, for brokerage and servicing of insurance policies, annuity contracts, guarantee contracts and surety bonds (collectively "insurance coverages") handled for a client's account, which may vary based on market conditions and the insurance product placed for the client.

2. In placing, renewing, consulting on or servicing your insurance coverages, Gallagher companies may participate in contingent and supplemental commission arrangements with intermediaries and insurance companies that provide for additional compensation if certain underwriting, profitability, volume or retention goals are achieved. Such goals are typically based on the total amount of certain insurance coverages placed by Gallagher with the insurance company, not on an individual policy basis. As a result, Gallagher may be considered to have an incentive to place your insurance coverages with a particular insurance company. If you do not wish to have your commercial insurance placement included in consideration for additional compensation, contact your producer or service team for an Opt-out form.

3. Gallagher Companies may receive investment income on fiduciary funds temporarily held by them, or from obtaining or generating premium finance quotes, unless prohibited by law.

4. Gallagher Companies may also access or have an ownership interest in other facilities, including wholesalers, reinsurance intermediaries, captive managers, underwriting managers and others that act as intermediaries for both Gallagher and other brokers in the insurance marketplace some of which may earn and retain customary brokerage commission and fees for their work.

If you have specific questions about any compensation received by Gallagher and its affiliates in relation to your insurance placements, please contact your Gallagher representative for more details.

TRIA/TRIPRA Disclaimer

If this proposal contains options to purchase TRIA/TRIPRA coverage, the proposed TRIA/TRIPRA program may not cover all terrorism losses. While the amendments to TRIA eliminated the distinction between foreign and domestic acts of terrorism, a number of lines of coverage excluded under the amendments passed in 2005 remain excluded including commercial automobile, burglary and theft insurance; surety insurance, farm owners multiple perils and professional liability (although directors and officers liability is specifically included). If such excluded coverages are required, we recommend that you consider purchasing a separate terrorism policy. Please note that a separate terrorism policy for these excluded coverages may be necessary to satisfy loan covenants or other contractual obligations. TRIPRA includes a \$100 billion cap on insurers' aggregate liability.

TRIPRA is set to expire on December 31, 2027. There is no certainty of extension, thus the coverage provided by your insurers may or may not extend beyond December 31, 2027. In the event you have loan covenants or other contractual obligations requiring that TRIA/TRIPRA be maintained throughout the duration of your policy period, we recommend that a separate ""Stand Alone"" terrorism policy be purchased to satisfy those obligations.

Property Estimator Disclaimer

These property values were obtained using a desktop Property Estimator software operated by non-appraisal professionals. These property values represent general estimates which are not to be considered a certified appraisal. These property values include generalities and assumptions that may produce inaccurate values for specific structures.



Woodbury County

Terms and Conditions

It is important that we clearly outline the nature of our mutual relationship. The following terms and conditions (these “Terms”) govern your relationship with Gallagher unless you have separately entered into a written services agreement with Gallagher relative to the policies and services outlined in this Proposal, in which case that services agreement will govern and control with respect to any conflicts with these Terms. These Terms will become effective upon your execution of the Client Authorization to Bind Coverage (the “CAB”) included in this Proposal and shall survive for the duration of your relationship with Gallagher relative to the policies placed pursuant to the CAB or otherwise at your request.

Services

Gallagher will represent and assist you in all discussions and transactions with insurance companies relating to the lines of insurance coverage set forth in the CAB and any other lines of insurance coverage with which you request Gallagher's assistance. Gallagher will consult with you regarding any matters involving these or other coverages for which you have engaged Gallagher. You have the sole discretion for approving any insurance policies placed, as well as all other material decisions involving your risk management, risk transfer and/or loss prevention needs.

Although you are responsible for notifying applicable insurance companies directly in connection with any claims, demands, suits, notices of potential claims or any other matters as required by the terms and conditions of your policies, Gallagher will assist you in determining applicable claim reporting requirements.

Treatment of Information

Gallagher understands the need to protect the confidentiality and security of your confidential and sensitive information and strives to comply with applicable data privacy and security laws. Your confidential and sensitive information will be protected by Gallagher and only used to perform services for you; provided that Gallagher may disclose and transfer your information to our affiliates, agents or vendors that have a need to know such information in connection with the provision of such services (including insurance markets, as necessary, for marketing, quoting, placing and/or servicing insurance coverages). We may also disclose such information as required by applicable data protection laws or the order of any court or tribunal, subject to our providing you with prior notice as permitted by law.

We will (i) implement appropriate administrative, physical and technical safeguards to protect personal information; (ii) timely report security incidents involving personal information to affected parties and/or regulatory bodies; (iii) create and maintain required policies and procedures; and (iv) comply with data subjects' rights, as applicable. To the extent applicable under associated data protection laws, you are a “business” or “controller” and Gallagher is a “service provider” or “data processor.” You will ensure that any information provided to Gallagher has been provided with any required notices and that you have obtained all required consents, if any and where required, or are otherwise authorized to transfer all information to Gallagher and enable Gallagher to process the information for the purposes described in this Proposal and as set forth in Gallagher's Privacy Policy located at <https://www.ajg.com/privacy-policy/>. Gallagher may update its Privacy Policy from time to time and any updates will be posted to such site.

Dispute Resolution

Gallagher does not expect that it will ever have a formal dispute with any of its clients. However, in the event that one should arise, we should each strive to achieve a fair, expedient and efficient resolution and we'd like to clearly outline the resolution process.

- A. If the parties have a dispute regarding Gallagher's services or the relationship governed by this Proposal (“Dispute”), each party agrees to resolve that Dispute by mediation. If mediation fails to resolve the Dispute, you and Gallagher agree to binding arbitration. Each party waives all rights to commence litigation in court to resolve a Dispute, and specifically waives all rights to pursue relief by class action or mass action in court or through arbitration. However, the parties do not waive the ability to seek a court order of injunction in aid of the mediation and arbitration required by these Terms.
- B. The party asserting a Dispute must provide a written notice (“Notice”) of the claim to the other party and to the American Arbitration Association (“AAA”) in accordance with its Commercial Arbitration Rules and Mediation Procedures. All Dispute resolutions will take place in Chicago, IL, unless you and Gallagher agree to another location. The parties will equally divide all costs of the mediation and arbitration proceedings and will each pay their own attorneys' fees. All matters will be before a neutral, impartial and disinterested mediator or arbitrator(s) that have at least 20 years' experience in commercial and insurance coverage disputes.
- C. Mediation will occur within sixty (60) days of filing the Notice with the AAA. Mediation results will be reduced to a memorandum of understanding signed by you, Gallagher and the mediator. A Dispute that is not resolved in mediation



Woodbury County

will commence to binding arbitration. For Disputes in excess of \$500,000, either party may elect to have the Dispute heard by a panel of three (3) arbitrators. The award of the arbitrator(s) must be accompanied by a reasoned opinion prepared and signed by the arbitrator(s). Except as may be required by law, neither you, Gallagher, nor a mediator or arbitrator may disclose the existence, content or results of any Dispute or its dispute resolution proceeding without the prior written consent of both you and Gallagher.

Electronic Delivery

In lieu of receiving documents in paper format, you agree, to the fullest extent permitted by law, to accept electronic delivery of any documents that Gallagher may be required to deliver to you (including, but not limited to, insurance policies and endorsements, account statements and all other agreements, forms and communications) in connection with services provided by Gallagher. Electronic delivery of a document to you may be made via electronic mail or by other electronic means, including posting documents to a secure website.

Miscellaneous Terms

Gallagher is engaged to perform services as an independent contractor and not as your employee or agent, and Gallagher will not be operating in a fiduciary capacity.

Where applicable, insurance coverage placements and other services may require the payment of federal excise taxes, surplus lines taxes, stamping or other fees to the Internal Revenue Service, various State(s) departments of revenue, state regulators, boards or associations. In such cases, you will be responsible for the payment of the taxes and/or fees, which Gallagher will separately identify on related invoices.

The Proposal and these Terms are governed by the laws of the State of Illinois, without regard to its conflict of law rules.

If an arbitrator/court of competent jurisdiction determines that any provision of these Terms is void or unenforceable, that provision will be severed, and the arbitrator/court will replace it with a valid and enforceable provision that most closely approximates the original intent, and the remainder of these Terms will remain in effect.

Except to the extent in conflict with a services agreement that you may enter into with Gallagher, these Terms and the remainder of the Proposal constitute the entire agreement between you and Gallagher with respect to the subject matter of the Proposal, and supersede all prior negotiations, agreements and understandings as to such matters.



Woodbury County

Compensation Disclosure Schedule

Client Name: Woodbury County

Coverage(s)	Carrier Name(s)	Wholesaler, MGA, Or Intermediary Name ¹	Est. Annual Premium ²	Gallagher U.S. Owned Wholesaler, MGA, Or Intermediary % And/or Fee
Cyber Liability	Travelers Casualty and Surety Company of America	N/A	\$35,775.00	N/A

¹ We were able to obtain more advantageous terms and conditions for you through an intermediary/ wholesaler.

² If the premium is shown as an indication: The premium indicated is an estimate provided by the market. The actual premium and acceptance of the coverage requested will be determined by the market after a thorough review of the completed application.

* A verbal quotation was received from this carrier. We are awaiting a quotation in writing.

Note: When placing business with insurance companies, Gallagher Companies receive commission based on negotiated contractual terms with those carriers. The commission rate is a percentage of the premium excluding taxes and fees. Major lines of coverage, and their typical range of commissions are listed below. If you wish to receive more details on actual compensation paid to Gallagher Companies, please contact your Gallagher representative.

- **Accident & Health: 15-25%**
- **Aviation: 14-15%**
- **All other Commercial: 10-20%**
- **Bonds/Surety: 30-35%**
- **Builders Risk: 15-18%**
- **Casualty: 14-15%**
- **Commercial Auto: 12.5-15%**
- **Inland Marine: 20-22.5%**
- **Ocean Marine: 15-17.5%**
- **Package / Business Owners Package: 15-16.8%**
- **Professional Liability: 12-16.5%**
- **Property: 15-22%**
- **Workers' Compensation: 8-11%**

Compensation to Gallagher may also be disclosed in a Client Services Agreement or Consulting Services Agreement.



Client Authorization to Bind Coverage

After careful consideration of Gallagher's proposal dated 06/30/25, we accept the following coverage(s). Please check the desired coverage(s) and note any coverage amendments below:

	Coverage/Carrier
<input type="checkbox"/> Accept <input type="checkbox"/> Reject	Cyber Liability - \$35,775.00 Travelers Casualty and Surety Company of America
	TRIA - Cyber Liability (included)

Additional Recommended Coverages

Gallagher recommends that you purchase the following additional coverages for which you have exposure. By checking the box(es) below, you are requesting that Gallagher provide you with a Proposal for this coverage. By not requesting a Proposal for this coverage, you assume the risk of any uncovered loss.

☐ Flood

The above coverage(s) does not necessarily represent the entirety of available insurance products. If you are interested in pursuing additional coverages other than those listed in the Additional Recommended Coverages, please list below:

Other Services to Consider

☐ Yes ☐ No - CORE360™ STEP

☐ Yes ☐ No – eRiskHub

Coverage Amendments and Notes:

Exposures and Values

You confirm the payroll, values, schedules, and any other information pertaining to your operations, and submitted to the underwriters, were compiled from information provided by you. If no updates were provided to Gallagher, the values, exposures and operations used were based on the expiring policies. You acknowledge it is your responsibility to notify Gallagher of any material change in your operations or exposures.

Additional Terms and Disclosures

Gallagher is not an expert in all aspects of your business. Gallagher's Proposals for insurance are based upon the information concerning your business that was provided to Gallagher by you. Gallagher expects the information you provide is true, correct and complete in all material respects. Gallagher assumes no responsibility to independently investigate the risks that may be facing your business, but rather have relied upon the information you provide to Gallagher in making our insurance Proposals.

Gallagher's liability to you arising from any of Gallagher's acts or omissions will not exceed \$20 million in the aggregate. The parties each will only be liable for actual damages incurred by the other party, and will not be liable for any indirect, special, exemplary, consequential, reliance or punitive damages. No claim or cause of action, regardless of form (tort,

Woodbury County

contract, statutory, or otherwise), arising out of, relating to or in any way connected with the Proposal, any of Gallagher's services or your relationship with Gallagher may be brought by either party any later than two (2) years after the accrual of the claim or cause of action.

Gallagher has established security controls to protect Client confidential information from unauthorized use or disclosure. For additional information, please review Gallagher's Privacy Policy located at <https://www.ajg.com/privacy-policy/>.

You have read, understand and agree that the information contained in the Proposal and all documents attached to and incorporated into the Proposal, is correct and has been disclosed to you prior to authorizing Gallagher to bind coverage and/or provide services to you. By signing below, or authorizing Gallagher to bind your insurance coverage through email when allowed, you acknowledge you have reviewed and agree with terms, conditions and disclosures contained in the Proposal.

By:

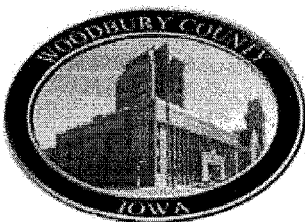
Print Name (Specify Title)

Company

Signature

Date:





Tina M. Bertrand
Woodbury County Treasurer
822 Douglas St Ste 102
Sioux City IA 51101
712-279-6495

May 20, 2025

RE: Requested Refunds

Dear Board of Supervisors,

The following have requested our office to issue refunds to them:

ACC LLC	8947 21 257 007	(1046 25 th St)	\$1009.00
Investor paid subsequent payment on-line/customer paid in office			
ACC LLC	8947 22 482 018	(1617 Rustin St)	\$962.00
Investor paid subsequent payment on-line/customer paid in office			

Please approve the refund of the amounts to each of the parcels stated above. The refunds will be processed upon confirmation the payment is not returned as non-sufficient. If you have any questions with this request, please feel free to contact me.

Thank you for your time,

Thank you,

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

Janet L. Trimpe
Woodbury County Tax Deputy
jtrimpe@woodburycountyiowa.gov
712-279-6495 (option #2 for tax)



WOODBURY COUNTY TREASURER

www.woodburycountyiowa.gov
822 Douglas St. Room 102
Sioux City, IA 51101

Mail to:
Woodbury County Treasurer
822 Douglas St., Room 102
Sioux City, Iowa 51101

Request for Property Tax Refund

We hereby request a refund of property tax paid for the following parcels:

PARCEL #	<u>8947 21 257 007</u>	Amount	<u>1009</u>
PARCEL #	<u>8947 22 482 018</u>	Amount	<u>942</u>
PARCEL #	_____	Amount	_____
PARCEL #	_____	Amount	_____

REASON FOR REFUND:

- ☒ Over Payment made on Subs ☐ Sold Property on _____
- ☐ Duplicate Payment made on _____
- ☐ Other: _____

REFUND REQUESTED BY:

Name(s): ACC
(Refund to be issued to name above, Please Print Clearly)

Mailing Address: 3141 SE 22nd St

City: Des Moines State: IA Zip: 50320

Phone Number: (503) 543 4154 Email: todd@acchold.com

Printed Name: Todd Quercil Date: 5-19-25

Signature: Todd Quercil

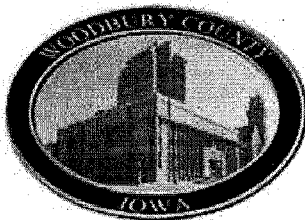
Office use Only:

Notes: _____

Clerk: JT Date: 5-19-25

Refund issued on: _____ Check #: _____

Property Tax: (712) 279-6495
Fax: (712) 279-6493



Tina M. Bertrand
Woodbury County Treasurer
822 Douglas St Ste 102
Sioux City IA 51101
712-279-6495

May 16, 2025

RE: Requested Refunds

Dear Board of Supervisors,

The following have requested our office to issue refunds to them:

Forrest Holdings	8847 07 128 033	(2841 S Glass St)	\$62.00
Investor paid subsequent payment on-line/customer paid in office			
Kathryn Hunwardsen	8842 06 201 019	(4256 155 th St-Correctionville)	\$834.00
Owner & Escrow both made March 2025 payment			

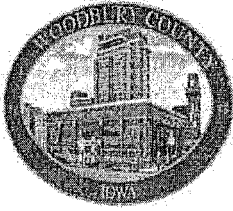
Please approve to refund the above amounts to each of the customers stated above. The refunds will be processed upon confirmation the payment is not returned as non-sufficient. If you have any questions with this request, please feel free to contact me.

Thank you for your time,

Thank you,

A handwritten signature in cursive script, reading "Janet L. Trimpe".

Janet L. Trimpe
Woodbury County Tax Deputy
jtrimpe@woodburycountyiowa.gov
712-279-6495 (option #2 for tax)



WOODBURY COUNTY TREASURER

www.woodburycountyiowa.gov
822 Douglas St. Room 102
Sioux City, IA 51101

Mail to:
Woodbury County Treasurer
822 Douglas St., Room 102
Sioux City, Iowa 51101

Request for Property Tax Refund

We hereby request a refund of property tax paid for the following parcels:

PARCEL #	<u>8847 07 128 033</u>	Amount	<u>62.00</u>
PARCEL #	_____	Amount	_____
PARCEL #	_____	Amount	_____
PARCEL #	_____	Amount	_____

REASON FOR REFUND:

- ☐ Over Payment made on _____ ☐ Sold Property on _____
- ☐ Duplicate Payment made on _____
- ☒ Other: Sub paid - customer redeemed

REFUND REQUESTED BY:

Name(s): Forrest Holdings
(Refund to be issued to name above, Please Print Clearly)

Mailing Address: 520 4th St SW Ste A

City: Le Mars State: IA Zip: 51031

Phone Number: (712) 546 6899

Email: ~~info@oaktree.com~~ info@⁷

Printed Name: Mike Klemme

Date: 5/16/25

Signature: [Signature]

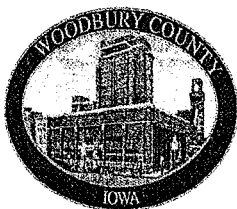
Office use Only:

Notes: _____

Clerk: JT Date: 5-16-25

Refund issued on: _____ Check #: _____

Property Tax: (712)279-6495
Fax: (712) 279-6493



WOODBURY COUNTY TREASURER

www.woodburycountyiowa.gov
822 Douglas St. Room 102
Sioux City, IA 51101

Mail to:
Woodbury County Treasurer
822 Douglas St., Room 102
Sioux City, Iowa 51101

Request for Property Tax Refund

We hereby request a refund of property tax paid for the following parcels:

PARCEL #	884206201019	Amount	\$ 834.00
PARCEL #		Amount	
PARCEL #		Amount	
PARCEL #		Amount	

REASON FOR REFUND:

☐ Over Payment made on _____ ☐ Sold Property on _____

☒ Duplicate Payment made on 03/24/2025

☐ Other: _____

REFUND REQUESTED BY:

Name(s): Kathryn Hunwardsen Kathryn Hunwardsen
(Refund to be issued to name above, Please Print Clearly)

Mailing Address: 4256 155th Street

City: Correctionville State: IA Zip: 51016

Phone Number: 712-253-5062 Email: skbahunwardsen@hotmail.com

Printed Name: Kathryn Hunwardsen Date: May 7, 2025

Signature: Kathryn Hunwardsen

Office use Only:

Notes: _____

Clerk: JT Date: 5-13-25 Rcvd

Refund issued on: _____ Check #: _____

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

Date: 05/15/2025

Weekly Agenda Date: 5/27/2025

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Loni Kuhlmann

WORDING FOR AGENDA ITEM:

Approval to authorize an additional Clerk II position to cover an employee deployment

ACTION REQUIRED:

Approve Ordinance ☐

Approve Resolution ☐

Approve Motion ☒

Public Hearing ☐

Other: Informational ☐

Attachments ☒

EXECUTIVE SUMMARY:

This authorization will substitute for an employee that will be serving our country for a 12 month period.

BACKGROUND:

With one of the current CVSO's being deployed assistance for in office duties. Upon return from deployment the position will not be backfilled and the current CVSO will be back in office.

FINANCIAL IMPACT:

There will be no financial impact

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

Yes ☐ No ☐

RECOMMENDATION:

Approve the motion

ACTION REQUIRED / PROPOSED MOTION:

Motion to approve the authorization of a Clerk II position.

Loni Kuhlmann

From: Shona Campbell
Sent: Thursday, May 15, 2025 3:53 PM
To: Michelle Skaff; Melissa Thomas; Loni Kuhlmann
Cc: Ryan Ericson; Lisa Robinson
Subject: RE: Temp Clerk II Hire

Below is budget amount for Clerk II, Grade 1.

Recap

	Gross	Deductions	Taxes	Net Pay
Employee	41,344.52	5,476.49	2,942.84	32,925.19
Employer		23,572.38	2,942.84	
Budget Amount	41,344.52	23,572.38	2,942.84	67,859.74

Thanks! 😊

Shona Campbell
Woodbury County Auditors Office

From: Michelle Skaff <miskaff@woodburycountyiowa.gov>
Sent: Thursday, May 15, 2025 8:46 AM
To: Melissa Thomas <melissathomas@woodburycountyiowa.gov>; Loni Kuhlmann <lkuhlmann@woodburycountyiowa.gov>; Shona Campbell <shcampbell@woodburycountyiowa.gov>
Cc: Ryan Ericson <rericson@woodburycountyiowa.gov>; Lisa Robinson <lrobinson@woodburycountyiowa.gov>
Subject: RE: Temp Clerk II Hire

Loni, I apologize, I misunderstood the request.
Shona, please send Loni the financial impact for a clerk II for FY26.

Thanks!

From: Melissa Thomas <melissathomas@woodburycountyiowa.gov>
Sent: Thursday, May 15, 2025 8:38 AM
To: Loni Kuhlmann <lkuhlmann@woodburycountyiowa.gov>; Michelle Skaff <miskaff@woodburycountyiowa.gov>
Cc: Ryan Ericson <rericson@woodburycountyiowa.gov>; Lisa Robinson <lrobinson@woodburycountyiowa.gov>
Subject: Re: Temp Clerk II Hire

I think Loni is seeking an overlap of employees, which the sheriff had approved a couple weeks ago without an amendment.

From: Loni Kuhlmann <lkuhlmann@woodburycountyiowa.gov>
Sent: Thursday, May 15, 2025 8:33:44 AM
To: Michelle Skaff <miskaff@woodburycountyiowa.gov>
Cc: Ryan Ericson <rericson@woodburycountyiowa.gov>; Lisa Robinson <lrobinson@woodburycountyiowa.gov>; Melissa Thomas <melissathomas@woodburycountyiowa.gov>
Subject: RE: Temp Clerk II Hire

I understand that, however with Sasha being out for a year the amount for the Temp would be less than what we would have to pay Sasha. We have it in our budget for a third person.

Please send the finical impact.

Loni Kuhlmann, Executive Director
Woodbury County Commission of Veteran Affairs
Retired Air Force Veteran
1211 Tri View Ave Suite A
Sioux City, IA 51103
Phone: (712) 279-6605 or 6606
Fax: (712) 224-4093
Email: lkuhlmann@woodburycountyiowa.gov



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From: Michelle Skaff <miskaff@woodburycountyiowa.gov>
Sent: Wednesday, May 14, 2025 4:52 PM
To: Loni Kuhlmann <lkuhlmann@woodburycountyiowa.gov>
Cc: Ryan Ericson <rericson@woodburycountyiowa.gov>; Lisa Robinson <lrobinson@woodburycountyiowa.gov>
Subject: RE: Temp Clerk III Hire

Budgets are set so if this changes the budget, the board has to approve, and it will have to be a budget adjustment later in the year when adjustments are made. I would recommend talking to Ryan if this is regarding the budget. We cannot change the budget at this time since it is complete.

From: Loni Kuhlmann <lkuhlmann@woodburycountyiowa.gov>

Sent: Wednesday, May 14, 2025 1:25 PM

To: Michelle Skaff <miskaff@woodburycountyiowa.gov>

Cc: Ryan Ericson <rericson@woodburycountyiowa.gov>; Lisa Robinson <lrobinson@woodburycountyiowa.gov>

Subject: Temp Clerk III Hire

Michelle,

Can you please give me the amount a Clerk III position needs to be budgeted. Due to Sasha being on orders till April 2026 we are looking for a temp Clerk to assist in our office.

Thank you

Loni

Loni Kuhlmann, Executive Director
Woodbury County Commission of Veteran Affairs
Retired Air Force Veteran
1211 Tri View Ave Suite A
Sioux City, IA 51103
Phone: (712) 279-6605 or 6606
Fax: (712) 224-4093
Email: lkuhlmann@woodburycountyiowa.gov



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Woodbury County Commission of Veteran Affairs

1211 Tri View Avenue, Suite A
Sioux City, Iowa 51103
Phone: 712-279- 6606
Fax: 712-224-4093



Joseph Donovan
Chairperson

Zane Chwirka
Vice-Chairperson

Emily Clayton
Member

John Mansfield
Member

TJ Fennell
Member

April 23, 2025

Board of Supervisors

Woodbury County Courthouse
620 Douglas Street
Sioux City, IA 51101

Subject: Request for Temporary Front Desk Support Personnel – Veterans Affairs Office

Dear Members of the Board,

On behalf of the Woodbury County Commission of Veteran's Affairs, we respectfully submit this request for the approval and hiring of a temporary staff member to assist with front desk operations at the Veterans Affairs Office. This support is urgently needed to ensure continued quality service to our county's veterans in the absence of a full-time Veterans Service Officer (VSO).

As you may be aware, our current VSO has been called to active duty with the Army National Guard and will be deployed through April 2026. During this time, we anticipate a significant impact on our ability to efficiently handle walk-in veterans, manage incoming phone calls, and provide non-privacy-related assistance.

To maintain essential services and prevent disruption for those who have served our country, we request the addition of a temporary administrative support staff member. This individual would assist with general front desk duties including welcoming walk-in veterans, answering non-confidential inquiries, routing phone calls, and supporting other basic office functions that do not require access to private or protected veteran information.

We understand the importance of fiscal responsibility and are committed to working within any guidance the Board may provide to ensure that this temporary position is appropriately scoped and funded.

We thank you for your continued support of our veterans and the work of this office. Please do not hesitate to reach out should you require additional information or would like to discuss this request further.

Sincerely,

Joseph Donovan
Chairperson
Woodbury County Commission of Veteran's Affairs

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

Date: 5-22-25 Weekly Agenda Date: 5-27-25

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Finance/Budget Director - Ryan Ericson

WORDING FOR AGENDA ITEM:

- a. Public Hearing on Amendment #1 to the Woodbury County FY 2024 Budget
- b. Approval of resolution for the FY 2024-2025 Budget Amendment #1
- c. Discussion and approval of transfer of appropriation in the Sheriff's FY 25 budget Organized Employees and Appointed Deputies

ACTION REQUIRED:

Approve Ordinance ☐

Approve Resolution ☐

Approve Motion ☒

Public Hearing ☐

Other: Informational ☐

Attachments ☒

EXECUTIVE SUMMARY:

Public Hearing and approval of FY25 Amendment #1

BACKGROUND:

The budget amendment hearing meeting date was discussed during the budget discussions of the 4-29-25 board meeting and set for May 27th. The notice was published in accordance within the required publishing timeline.

FINANCIAL IMPACT:

N/A

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

Yes ☐ No ☐

RECOMMENDATION:

Approve motion

ACTION REQUIRED / PROPOSED MOTION:

Item b: Motion by second by to approve and authorize the Chairperson to sign a resolution Approval of the FY2024/2025 Budget Amendment #1
Item c: Motion by second by to approve the transfer of appropriation in the Sheriff's FY 25 budget

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGETBoard of Supervisors of WOODBURY COUNTY
Fiscal Year July 1, 2024 - June 30, 2025

The Board of Supervisors of WOODBURY COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2025

Meeting Date/Time: 5/27/2025 04:45 PM**Contact:** Ryan Ericson**Phone:** (712) 279-6525**Meeting Location:** Board of Supervisor's meeting room, lower level of Courthouse located at 7th & Douglas Street, Sioux City, Iowa

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-appeals>.

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	40,746,554	0	40,746,554
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	1,010,000	0	1,010,000
Net Current Property Tax	4	39,736,554	0	39,736,554
Delinquent Property Tax Revenue	5	12,200	0	12,200
Penalties, Interest & Costs on Taxes	6	203,000	0	203,000
Other County Taxes/TIF Tax Revenues	7	7,323,691	255,000	7,578,691
Intergovernmental	8	13,606,399	-871,827	12,734,572
Licenses & Permits	9	55,050	15,537	70,587
Charges for Service	10	2,125,310	-29,500	2,095,810
Use of Money & Property	11	1,083,300	0	1,083,300
Miscellaneous	12	551,000	150,000	701,000
Subtotal Revenue	13	64,696,504	-480,790	64,215,714
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	1,200,000	1,200,000
Operating Transfers In	15	13,543,347	0	13,543,347
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	78,239,851	719,210	78,959,061
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	29,672,174	110,000	29,782,174
Physical Health and Social Services	19	3,642,250	20,000	3,662,250
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	3,647,723	30,789	3,678,512
Roads & Transportation	22	11,153,344	-86,195	11,067,149
Government Services to Residents	23	2,951,383	57,560	3,008,943
Administration	24	9,121,618	240,000	9,361,618
Nonprogram Current	25	1,290,392	0	1,290,392
Debt Service	26	7,301,764	0	7,301,764
Capital Projects	27	7,625,000	3,500,000	11,125,000
Subtotal Expenditures	28	76,405,648	3,872,154	80,277,802
Other Financing Uses:				
Operating Transfers Out	29	13,543,347	0	13,543,347
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	89,948,995	3,872,154	93,821,149
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-11,709,144	-3,152,944	-14,862,088
Beginning Fund Balance - July 1, 2024	33	26,403,118	0	26,403,118
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	4,632,712	-1,223,192	3,409,520
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	10,061,262	-1,929,752	8,131,510
Total Ending Fund Balance - June 30, 2025	40	14,693,974	-3,152,944	11,541,030

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

Board of Supervisors of WOODBURY COUNTY

Fiscal Year July 1, 2024 - June 30, 2025

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There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-appeals>.

Explanation of Changes: Increase in Other County Tax Revenue is an increase of \$255k from L.O.S.T. Decrease in Other Intergovernmental Revenue is due to \$1.5M decrease from US Marshall Inmate Contract offset by an increase of State Pass Thru to Secondary Roads and special elections. Increase in Miscellaneous Revenue of \$150k is from Secondary Roads materials. FY25 CIP of \$1.2M is the increase for Long Term Debt Proceeds. Increase of \$3.5M for Capital Projects is from FY25 CIP of \$1.2M, \$1M remaining from FY23 & FY24 projects and \$1.3M for Secondary Roads bridge construction. Increase of \$110k in Public Safety and Legal Services is for the Medical Examiner. Increase of \$20k for Physical Health and Social Services is for Community Action Services. Increase of \$30.8k in County Environment & Education is for an unanticipated repair in Conservation. Decrease of \$86.2k in Roads & Transportation is largely due to diesel usage. Increase of \$56.6k in Government Services to Residents is due to special elections. Increase of \$240k to Administration is due to an increase of legal fees.

Woodbury County
FY 2025 Budget Amendment #1
May 27, 2025

County Fund

<u>Item#</u>	<u>Dept./Div. Name</u>	<u>Budget</u>	<u>Impact on</u>	<u>Account</u>
	<u>Dept./Div. Appropriation Change</u>	<u>Increase</u>	<u>Cash Reserves</u>	<u>Type</u>

General Basic Fund:

#1	Auditor - Finance (Increase in actual activity)			
	0001-1-02-9010-30000 = Liquor Licenses	(537)		Rev
	Cash Reserves		537	
#2	Auditor - Recorder			
	(Decrease in recorded documents and real estate transfers due to fewer residences being purchased)			
	0001-1-07-8110-40001 = Recording of Instruments	46,000		Rev
	0001-1-07-8110-40400 = Real Estate Transfer Tax	9,000		Rev
	0001-1-07-8110-40001 = Recording of Instruments	(1,000)		Rev
	0001-1-07-8110-40001 = Recording of Instruments	(4,500)		Rev
	Cash Reserves		(49,500)	
#3	Conservation - County Parks (Unexpected repairs mainly due to flood damage)			
	0001-22-6110-000-44100 = Repairs & Maint: Buildings	30,789		Exp
	Cash Reserves		(30,789)	
#4	General Services - Relief (Increase need of services)			
	0001-51-3110-000-34100 = Utilities Assistance	7,500		Exp
	0001-51-3110-000-39000 = Funeral Services	12,500		Exp
	Cash Reserves		(20,000)	
#5	General Services - Relief (Increase in actual activity)			
	0002-1-36-1201-51001 = Ambulance Assist	(20,000)		Rev
	Cash Reserves		20,000	
#6	Medical Examiner (To be more reflective of actual YTD costs)			
	0001-28-1110-000-42502 = Investigations	100,000		Exp
	0001-28-1110-000-42803 = Morgue Use Contract	10,000		Exp
	Cash Reserves		(110,000)	
#7	Board of Supervisors (Increase need of legal and accounting consultations)			
	0001-01-9000-000-42601 = Professional Services	215,000		Exp
	0001-01-9000-000-42002 = Fiscal Audit	25,000		Exp
	Cash Reserves		(240,000)	
#8	Sheriff			
	0001-1-05-1050-25021 = US Marshall - Care of Prisoners	1,500,000		Rev
	Cash Reserves		(1,500,000)	

General Supplemental

#9 Auditor - Elections

(Mailing and temps during general election. Revenue increase due to special elections not budgeted)

0002-40-8002-000-41200 = Postage & Mailings	30,000	Exp
0002-40-8002-000-42001 = Non Billable Temps	26,000	Exp
0002-2-40-8000-25711 = Election Lists	(142)	Rev
0002-2-40-8010-25713 = Reg City/School Elections	(5)	Rev
0002-2-40-8011-25717 = Special Elections	(28,026)	Rev
Cash Reserves		(27,827)

Rural Basic

#10 Auditor - Finance (Increase in reimbursement requests for township officers)

0011-02-8020-000-12500 = Township Officers	1,560	Exp
Cash Reserves		(1,560)

Secondary Roads

#11 Secondary Roads (Changes in expected revenues and construction after review of upcoming season)

0020-20-0200-320-62000 = Construction: Bridges	1,300,000	Exp
0020-20-7100-420-62000 = Construction: Bridges	(100,000)	Exp
0020-20-7100-431-62002 = Pipe Culverts: Bridges	175,000	Exp
0020-20-7211-632-25001 = Equip & Equip Ops: Diesel	(250,000)	Exp
0020-20-7200-610-63000 = Equip & Equip Ops: New	190,805	Exp
0020-20-7231-820-61000 = Real Estate: Building	(50,000)	Exp
0020-20-7113-463-21200 = Roadway Maint: Dust Palliative	(36,000)	Exp
0020-20-7222-682-21800 = Tools & Supplies: Paint	(31,000)	Exp
0020-20-7013-241-42300 = Equip & Equip Ops: Consult Fees	15,000	Exp
0020-3-20-7010-23070 = State Pass Thru - SWAP or BR	(600,000)	Exp
0020-1-20-7010-35000 = Trip Permits	(15,000)	Rev
0020-1-20-7010-83300 = Secondary Road Materials	(50,000)	Rev
0020-4-20-7010-13200 = L.O.S.T.	(255,000)	Rev
0020-4-20-7010-84900 = Miscellaneous	(100,000)	Rev
Cash Reserve & Carryover Reserves		(193,805)

Capital Projects

#12 County Bldgs. & Prop. CIP

1500-0-01-9102-91001 = Capital Loan Notes	(1,200,000)	Rev
1500-16-9101-000-61000 = Buildings	2,200,000	Exp
Cash Reserves		(1,000,000)

CIP not part of original budget. Revenue is current year borrow. Expense is current and prior year projects

Appropriation Transfer Adjustments for FY 25 Amendment #1

#1	Sheriff - Investigations to Uniformed Patrol		
	From: 0001-05-1010-000-10007 = Organized Employees	180,000	
	To: 0001-05-1000-000-10007 = Organized Employees		180,000
#2	Sheriff - Rural Patrol to Uniformed Patrol		
	From: 0011-05-1000-000-10007 = Organized Employees	65,000	
	To: 0001-05-1000-000-10007 = Organized Employees		65,000
#3	Sheriff - Jail to Uniformed Patrol		
	From: 0001-05-1050-000-10007 = Organized Employees	160,000	
	To: 0001-05-1000-000-10007 = Organized Employees		160,000
#4	Sheriff - Crime Prevention to Admin Appointed Deputies		
	From: 0001-05-1061-000-10007 = Organized Employees	5,000	
	To: 0001-05-1060-000-10001 = Appointed Deputies		5,000
#5	Sheriff - Transport to Admin Appointed Deputies		
	From: 0002-05-1520-000-10007 = Organized Employees	20,000	
	To: 0001-05-1060-000-10001 = Appointed Deputies		20,000
#6	Sheriff - Civil Organized to Admin Appointed Deputies		
	From: 0001-05-1540-000-10007 = Organized Employees	4,000	
	To: 0001-05-1060-000-10001 = Appointed Deputies		4,000
#7	Sheriff - Jail to Admin Appointed Deputies		
	From: 0001-05-1050-000-10007 = Organized Employees	20,000	
	To: 0001-05-1060-000-10001 = Appointed Deputies		20,000

APPROVAL OF FY 2024/2025 BUDGET AMENDMENT#1

Resolution #_____

WHEREAS, the Woodbury County Board of Supervisors has considered the proposed FY 2024/2025 county budget amendment #1; and

WHEREAS, a public hearing concerning the proposed county budget was held on May 27, 2025;

NOW, THEREFORE BE IT RESOLVED by the Board of Supervisors of Woodbury County that the county budget amendment #1 for FY 2024/2025 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 2024/2025 county budget amendment.

Signed and dated the 27th day of May, 2025.

Daniel A. Bittinger II, Chairman
Woodbury County Board of Supervisors

ATTEST:

Michelle K. Skaff
Woodbury County Auditor/Recorder



Ahlers & Cooney, P.C.
Attorneys at Law

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

Phone: 515-243-7611

Fax: 515-243-2149

www.ahlerslaw.com

Jason L. Comisky
515.246.0337
jcomisky@ahlerslaw.com

May 22, 2025

Via E-mail Only

Tina Bertrand
County Treasurer
Woodbury County Courthouse
620 Douglas Street, Room 104
Sioux City, Iowa 51101

Re: Woodbury County, Iowa - \$1,200,000 Taxable General Obligation Capital Loan
Notes, Series 2025A

Dear Tina:

Enclosed are documents to complete Council action in connection with the authorization for the issuance of the above Notes. **Please print additional copies of each document for execution and return three (3) executed originals for each document in the mail to my attention prior to closing.**

The Council procedure consists of the following:

Resolution authorizing the issuance of the Notes. Complete the resolution, execute and seal where indicated. There are blank lines 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 this is only the form for the note.

The resolution must be adopted by an affirmative vote equal to a majority of the full Council membership. An executed copy will be provided to you after closing.

Closing Certificates and Documents:

Loan Agreement. Please execute and seal where indicated. We will obtain the signature of the purchaser and return a fully executed copy for your file.

Original Note. The Note will be delivered under separate cover.

Delivery Certificate. **Please complete the financial data on page 2,** and execute and seal where indicated. An executed copy will be provided to you after closing.

Transcript Certificate. This certificate is to be executed and sealed and may be dated at the time of completion. A notary attestation for all official signatures is required. An executed copy will be provided to you after closing.

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. The Auditor is asked to certify to such filing on the certificate. An executed copy will be provided to you after closing.

Closing Matters.

As you know, closing of this issue is scheduled to occur on or about June 11, 2025. 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 May 30, 2025, 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,



Jason L. Comisky
FOR THE FIRM

JLC:qm

Enclosures

cc: Michelle Skaff (via email)
Ryan Ericson (via email)

ITEMS TO INCLUDE ON AGENDA FOR MAY 27, 2025

WOODBURY COUNTY, IOWA

\$1,200,000 Taxable General Obligation Capital Loan Notes, Series 2025A

- Resolution amending the ‘Resolution authorizing the issuance of \$1,200,000 Taxable General Obligation Capital Loan Notes, Series 2025A, and levying a tax for the payment thereof’ passed and approved March 11, 2025, by substituting a new Resolution therefor, authorizing and providing for the issuance of \$1,200,000 General Obligation Capital Loan Notes, Series 2025A, and levying a tax to pay the Notes.

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

May 27, 2025

The Board of Supervisors of Woodbury County, State of Iowa, met in _____ session, in the Board Room, 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 \$1,200,000 TAXABLE GENERAL OBLIGATION CAPITAL LOAN NOTES, SERIES 2025A, AND LEVYING A TAX FOR THE PAYMENT THEREOF' PASSED AND APPROVED MARCH 11, 2025, BY SUBSTITUTING A NEW RESOLUTION THEREFOR, AUTHORIZING AND PROVIDING FOR THE ISSUANCE OF \$1,200,000 GENERAL OBLIGATION CAPITAL LOAN NOTES, SERIES 2025A, AND LEVYING A TAX TO PAY THE NOTES" 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 NO. _____

RESOLUTION AMENDING THE 'RESOLUTION AUTHORIZING THE ISSUANCE OF \$1,200,000 TAXABLE GENERAL OBLIGATION CAPITAL LOAN NOTES, SERIES 2025A, AND LEVYING A TAX FOR THE PAYMENT THEREOF' PASSED AND APPROVED MARCH 11, 2025, BY SUBSTITUTING A NEW RESOLUTION THEREFOR, AUTHORIZING AND PROVIDING FOR THE ISSUANCE OF \$1,200,000 GENERAL OBLIGATION CAPITAL LOAN NOTES, SERIES 2025A, AND LEVYING A TAX TO PAY THE NOTES

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 various public buildings including tuckpointing at the EMS Building and conference room remodeling and ceiling replacement at the Courthouse; and equipping various public buildings including software, hardware and other equipment; and, essential county purpose(s), and it is deemed necessary and advisable that Taxable General Obligation Capital Loan Notes, to the amount of not to exceed \$700,000 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 demolition of abandoned, dilapidated, or dangerous buildings, structures or properties or the abatement of a nuisance including demolition of the old law enforcement center, essential county purpose(s), and it is deemed necessary and advisable that Taxable General Obligation Capital Loan Notes, to the amount of not to exceed \$500,000 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 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 11, 2025 the Board of Supervisors of said County did adopt a certain Resolution entitled "RESOLUTION AUTHORIZING THE ISSUANCE OF \$1,200,000 TAXABLE GENERAL OBLIGATION CAPITAL LOAN NOTES, SERIES 2025A, 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 11, 2025; and, therefore, said Board of Supervisors has adopted a new Resolution to be substituted in its entirety for the Resolution previously adopted on March 11, 2025, authorizing the issuance of \$1,200,000 Taxable General Obligation Capital Loan Notes, Series 2025A. 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 \$1,200,000 Taxable General Obligation Capital Loan Notes, Series 2025A, 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 (a) erecting, equipping, remodeling or reconstructing various public buildings including tuckpointing at the EMS Building and conference room remodeling and ceiling replacement at the Courthouse; (b) equipping various public buildings including software, hardware and other equipment; and (c) demolition of abandoned, dilapidated, or dangerous buildings, structures or properties or the abatement of a nuisance including demolition of the old law enforcement center.

- "Project Fund" shall mean the fund required to be established by this Resolution for the deposit of the proceeds of the Notes.

- "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.

- "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
\$ 303,583.33	2025/2026*
\$ 292,320.00	2026/2027
\$ 279,240.00	2027/2028
\$ 266,160.00	2028/2029
\$ 253,080.00	2029/2030

*A levy has been included in the budget previously certified and will be used together with available County funds to pay the principal and interest of the Note coming due in fiscal year 2025/2026.

(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 Resolution to be filed in the Woodbury County Auditor's office on March 11, 2025.

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 "2025A 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 Taxable General Obligation Capital Loan Note of the County in the amount of \$1,200,000, 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 single term note and shall be secured from the sources provided in Section 3 of this Resolution. The Note shall be designated "TAXABLE GENERAL OBLIGATION CAPITAL LOAN NOTE, SERIES 2025A", be dated June 11, 2025, and bear interest from the date thereof, until payment thereof, at the office of the Paying Agent, said interest payable on December 1, 2025, 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 integrals of \$1,000 in excess thereof. The Note shall mature and bear interest as follows:

<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Maturity June 1st</u>
\$1,200,000	5.450%	June 1, 2030*

*Term Note

b) Redemption.

i. Optional Redemption. Principal maturing on the Note may be called for optional redemption by the Issuer at any time, 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 Note. The Term Note is 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 1 st
\$ 240,000.00	5.450%	2026
\$ 240,000.00	5.450%	2027
\$ 240,000.00	5.450%	2028
\$ 240,000.00	5.450%	2029
\$ 240,000.00	5.450%	2030*

*Final Maturity

The principal amount of the Term Note may be reduced through the earlier optional redemption, with any partial optional redemption of the Term Note credited against future mandatory redemption requirements for such Term Note 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-Presentment 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"
"TAXABLE GENERAL OBLIGATION CAPITAL LOAN NOTE"
"SERIES 2025A"
ESSENTIAL COUNTY PURPOSE

Rate: 5.450%
Maturity: June 1, 2030
Note Date: June 11, 2025
CUSIP No.: N/A
"Registered"
Certificate No. 1
Principal Amount: \$1,200,000

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 TWO 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, 2025, and semiannually thereafter on the 1st day of June and December in each year.

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.

THE HOLDERS OF THE NOTES SHOULD TREAT THE INTEREST AS SUBJECT TO FEDERAL INCOME TAXATION.

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 (a) erecting, equipping, remodeling or reconstructing various public buildings including tuckpointing at the EMS Building and conference room remodeling and ceiling replacement at the Courthouse; (b) equipping various public buildings including software, hardware and other equipment; and (c) 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 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.

Principal maturing on the Note may be called for optional redemption by the Issuer and paid before maturity at any time, 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, 2030 is subject to mandatory redemption prior to maturity by application of money on deposit in the Note Fund and shall bear interest at 5.450% 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
\$ 240,000.00	2026
\$ 240,000.00	2027
\$ 240,000.00	2028
\$ 240,000.00	2029
\$ 240,000.00	2030*

*Final Maturity

The principal amount of the Term Note may be reduced through the earlier optional redemption, with any partial optional redemption of the Term Note credited against future mandatory redemption requirements for such Term Note 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.

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

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

Section 16. 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 27th day of May, 2025.

ATTEST:

Chairperson

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 _____, 2025.

County Auditor, Woodbury County, State of
Iowa

(SEAL)

LOAN AGREEMENT

This Loan Agreement is entered into as of the 11th day of June, 2025, by and between Woodbury County, State of Iowa (the "County") acting through its Board of Supervisors (the "Board") and The Security National Bank of Sioux City, Iowa (the "Lender"). The parties agree as follows:

1. The Lender shall loan to the County the sum of \$1,200,000, and the County's obligation to repay hereunder shall be evidenced by the issuance of Taxable General Obligation Capital Loan Notes, Series 2025A, in the aggregate principal amount of \$1,200,000 (the "Notes").

2. The loan proceeds shall be used to pay costs of (a) erecting, equipping, remodeling or reconstructing various public buildings including tuckpointing at the EMS Building and conference room remodeling and ceiling replacement at the Courthouse; (b) equipping various public buildings including software, hardware and other equipment; and (c) demolition of abandoned, dilapidated, or dangerous buildings, structures or properties or the abatement of a nuisance including demolition of the old law enforcement center (the "Project"). Any remaining loan proceeds, including accrued interest, if any, shall be deposited in the Note Fund (defined in the Resolution hereinafter referred to) and shall be held therein and used, along with other amounts therein, to pay interest on the Notes on December 1, 2025.

3. The County agrees to repay the loan and interest thereon as hereinafter provided. The Notes, in substantially the form set forth in the Resolution hereinafter referred to, shall be executed and delivered to the Lender to evidence the County's obligation to repay the amounts payable hereunder. The Notes shall be dated June 11, 2025, shall bear interest payable December 1, 2025, and semiannually thereafter on the first day of June and December in each year at the rates and mature in the principal amounts set forth on the Debt Service Schedule attached hereto and incorporated herein by this reference.

4. The Board has adopted a Resolution (the "Resolution") authorizing and approving the form of this Loan Agreement and providing for the issuance and securing the payment of the Notes and establishing the terms thereof, and the Resolution is incorporated herein by reference, and the parties agree to abide by the terms and provisions of the Resolution. The Notes and the interest thereon shall be payable from the levy of a sufficient continuing annual tax on all the taxable property within the territory of the County and provision has been made in the Resolution for the levy and collection of such tax.

5. The County may borrow additional money, issue general obligation bonds or enter into other loan agreements and issue additional Notes which are at the time of their issuance on a parity and equality of rank with the Notes with respect to the lien and claim of such collection of taxes thereof provided that the total indebtedness of the County including this Loan Agreement and Notes issued hereunder does not exceed the Constitutional or statutory limitations.

6. In connection with its purchase of the Notes, the Lender represents and agrees as follows:

(a) The Lender understands that no prospectus or Official Statement containing material information with respect to the County, the Notes or the Project is being prepared or authorized by the County in connection with the issuance of the Notes and that, with the degree of due diligence the Lender deems necessary, the Lender has made its own investigation and analysis with respect to the County, the Project and the Notes and the security therefore.

(b) The Lender is acquiring the Notes for its own account and not with a view to resale or other distribution thereof and does not presently intend to divide the Notes or to resell or otherwise dispose of all or any portion of the Notes.

(c) The Lender understands that the Notes (i) are not being registered under the Securities Act of 1933, as amended, and are not being registered or otherwise qualified for sale under the laws of the State of Iowa or the "blue sky" laws and regulations of any other state, (ii) will carry no rating from any national rating agency, and (iii) may not be readily marketable. The Lender agrees not to offer, sell or transfer any of the Notes or make any change in registration of any of the Notes without having first determined that the sale or transaction which necessitates or prompts the transfer or change of registration may be made without violating the Securities Act of 1933, the Iowa Uniform Securities Act and any other applicable laws, rules or regulations.

(d) The County may be subject, now or in the future, to certain continuing disclosure obligations imposed by S.E.C. Rule 15c2-12 (the "Rule"), as may be amended from time to time. To the extent the County determines the Rule or other applicable law requires disclosure of this agreement, the term sheet, or any other documents with regard to this transaction on the Municipal Securities Rulemaking Board's Electronic Municipal Market Access ("EMMA") system or elsewhere, Lender hereby acknowledges such documents as public records and consents to said disclosure.

(e) The Lender is sufficiently knowledgeable and experienced in financial and business matters, including the purchase and ownership of municipal and other tax-exempt obligations, to be able to evaluate the risks and merits of the extension of its credit represented by the purchase of the Note, and it is capable of and has made its own investigation of the County with its decision to purchase the Note.

(f) The Lender has independently evaluated the factors associated with its decision to purchase the Note. The Lender acknowledges that it has been given full and complete access to and has been furnished with all information including financial statements and other financial information which it as a reasonable lender has requested as a result of the Lender having attached significance thereto in making its credit decisions, and it has had the opportunity to ask questions and receive answers from knowledgeable individuals concerning the County, the Project and the Note, so that as a reasonable lender, it has been able to make its decision to purchase the Note. The Lender

has been furnished with and has examined the Note, the Resolution, and other documents, certificates and the legal opinion delivered in connection with the issuance of the Note.

(g) The Lender is a "qualified institutional buyer" as defined in Rule 144A under the Securities Act of 1933, as amended (the "Act") or an "accredited investor" as that term is defined in paragraph (a) of Rule 501 under the Act. The Lender has sufficient knowledge and experience in financial and business matters, including the purchase and ownership of municipal obligations, to be able to evaluate the risks and merits of extending its credit as represented by a purchase of the Note.

(h) The Lender is familiar with the federal and state (including, but not limited to the state of Iowa) legislation, rules, regulations, and case law pertaining to the transfer and distribution of securities, including, but not limited to, disclosure obligations of the seller incident to any such transfer or distribution. The Lender acknowledge that the Note has not been registered under the securities laws of the United States or any state thereof, and it hereby covenants and agrees that it will not sell, offer for sale, pledge, transfer, convey, hypothecate, mortgage, or dispose of the Note or any interest therein in violation of applicable federal or state law.

(i) Lender has not and will not pay any commission, compensation, or fee to any person or entity in connection with its purchase of the Note and it is not aware of, and is not purchasing the Note pursuant to, any form of general solicitation or advertising with respect to the Note.

7. The Lender and the County represent and agree that no financial advisory relationship as defined by Rule G-23 of the Municipal Securities Rulemaking Board has existed between them with respect to this Loan Agreement or presently exists between them with respect to other similar matters and that no employee of the Lender is an employee or official of the County.

8. This Loan Agreement is executed pursuant to the provisions of Sections 331.402 and 331.443 of the Code of Iowa, as amended, and shall be read and construed as conforming to all provisions and requirements thereof.

9. The County and the Lender agree this Agreement and all documents related thereto and referenced herein may be entered into and provided for pursuant to and in accordance with Chapter 554D of the Code of Iowa (providing for electronic execution).

IN WITNESS WHEREOF, we have hereunto affixed our signatures all as of the date first above written.

WOODBURY COUNTY, STATE OF IOWA
(County)

By: _____
Chairperson

ATTEST:

By: _____
County Auditor

(SEAL)

THE SECURITY NATIONAL BANK (Lender)

By: _____
(Signature)

(Name)

(Title)

Exhibit A – Investment Letter

(Attached)

Exhibit B – Debt Service Schedule

(Attached)

4910-4220-8324-1\18799-049

DELIVERY CERTIFICATE

We the undersigned County Officials, do hereby certify that we are the officers, respectively below indicated, of a political subdivision of the State of Iowa, known as Woodbury County, State of Iowa; that in pursuance of the provisions of Sections 331.402 and 331.443, Code of Iowa, there have been heretofore lawfully authorized and this day by us lawfully executed, issued, caused to be registered, authenticated and delivered fully registered Taxable General Obligation Capital Loan Notes, Series 2025A, of Woodbury County, State of Iowa, in the amount of \$1,200,000, dated June 11, 2025, bearing interest and maturing as follows:

<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Maturity June 1st</u>
\$1,200,000	5.450%	June 1, 2030*

*Term Note

The Note has been executed with the manual or facsimile signature of the Chairperson and the manual or facsimile signature of the County Auditor of the County.

The Note has been delivered to:

The Security National Bank of Sioux City, Iowa

and has been paid for in accordance with the terms of the contract of sale and at a price of \$1,200,000, and accrued interest.

We further certify that no controversy or litigation is pending, prayed or threatened involving the incorporation, organization, existence or boundaries of the County, or the titles of the undersigned County officers to their respective positions, or the validity of the Notes, or the power and duty of the County to provide and apply adequate taxes for the full and prompt payment of the principal and interest of the Notes, and that no measure or provision for the authorization or issuance of the Notes has been repealed or rescinded.

We further certify that due provision has been made for the collection of sufficient taxes to meet all payments coming due, whether of principal or of interest on the Note Issue; that all payments coming due before the next collection of the tax provided for as aforesaid will be paid promptly when due from cash on hand; and that the proceedings authorizing the issuance and delivery of the Notes remain in full force and effect and have not been withdrawn, amended or rescinded.

We further certify that each of the officers whose signatures appear on the Notes were in occupancy and possession of their respective offices at the time the Notes were executed and do hereby adopt and affirm their signatures appearing in the Notes.

We further certify that the present financial condition of the Note is as follows:

Assessed and taxable value of all taxable property within the County, except moneys and credits and tax free lands (Year 2024/2025), according to the last completed State and County tax lists (100% - Before Rollback) \$_____

Total general obligation bonded indebtedness of the County, including this issue \$_____

All other general obligation indebtedness, (including warrants, judgments, contracts of purchase or lease/purchase, self-insurance or local government risk pool obligations, loan agreements, and revenue bonds issued under Code Section 403.9), of the County of any kind \$_____

IN WITNESS WHEREOF, we have hereunto affixed our hands at Sioux City, State of Iowa, this 11th day of June, 2025.

Chairperson

County Auditor

County Treasurer

(COUNTY SEAL)

TRANSCRIPT CERTIFICATE

I, the undersigned, being first duly sworn, do hereby depose and certify that I am the duly appointed, qualified and acting County Auditor of Woodbury County, State of Iowa, and that as such Auditor I have in my possession or have access to the complete corporate records of the County and of its Board and officials, and that I have carefully compared the transcript hereto attached with the aforesaid corporate records and that the transcript hereto attached is a true and complete copy of all the corporate records in relation to the authorization, issuance and disposition of \$1,200,000 Taxable General Obligation Capital Loan Notes, Series 2025A, of the County dated June 11, 2025, and that the transcript hereto attached contains a true and complete statement of all the measures adopted and proceedings, acts and things had, done and performed up to the present time, in relation to the authorization, issuance and disposition of the Notes, and that the Board of Supervisors consists of a Chairperson and five (5) Board Members, and that the offices were duly and lawfully filled by the individuals listed in the attached transcript as of the dates and times referred to therein.

I further certify that according to the records in my office, the named members of the Board were duly and regularly elected to such office, and were, during all of the year 2025, and now are, the legally elected, constituted and acting Board of Supervisors of the County.

I further certify that no litigation is pending, prayed or threatened affecting the validity of the Notes hereinabove referred to, nor affecting the title of any of the County officers and Board Members to their official positions.

I further certify that all meetings of the Board of Supervisors of the County at which action was taken in connection with the Notes were open to the public at all times in accordance with a notice of meeting and tentative agenda, a copy of which was timely served on each member of the Board and was duly given at least twenty-four hours prior to the commencement of the meeting by notification of the communications media having requested such notice and posted on a bulletin board or other prominent place designated for the purpose and easily accessible to the public at the principal office of the Board all pursuant to the provisions and in accordance with the conditions of the local rules of the Board and Chapter 21, Code of Iowa.

I further certify that no County officer or employee has any interest in the contract for the sale of the Notes or any matter incidental thereto, according to my best knowledge and belief.

WITNESS my hand and the seal of the County hereto attached this _____ day of _____, 2025, at Sioux City, Iowa.

County Auditor, Woodbury County, State of
Iowa

(COUNTY SEAL)

Finally, the below stated officers whose signatures appear hereafter are now the duly qualified and acting officials of the County, possessed of the offices as designated below, to-wit:

Chairperson:

Daniel Bittinger

(Original Signature)

County Auditor:

Michelle K. Skaff

(Original Signature)

County Treasurer:

Tina Bertrand

(Original Signature)

STATE OF IOWA

)

) SS

COUNTY OF WOODBURY

)

Subscribed and sworn to before me by Daniel Bittinger, Michelle K. Skaff and Tina Bertrand on this _____ day of _____, 2025.

Notary Public in and for Woodbury County,
Iowa

(NOTARY SEAL)

COUNTY AUDITOR'S CERTIFICATE

I, _____, County Auditor of Woodbury County, State of Iowa, hereby certify that on the _____ day of _____, 2025 there was filed in my office the Resolution of the Board of Supervisors of Woodbury County, State of Iowa, adopted on the 27th day of May, 2025, the Resolution amending the 'Resolution authorizing the issuance of \$1,200,000 Taxable General Obligation Capital Loan Notes, Series 2025A, and levying a tax for the payment thereof' passed and approved March 11, 2025, by substituting a new Resolution therefor, authorizing and providing for the issuance of \$1,200,000 General Obligation Capital Loan Notes, Series 2025A, and levying a tax to pay the Notes, dated June 11, 2025.

(COUNTY SEAL)

County Auditor of Woodbury County, State of
Iowa