



**NOTICE OF MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS
(FEBRUARY 24, 2026) (WEEK 9 OF 2026)**

Live streaming at:

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

Agenda and Minutes available at:

www.woodburycountyiowa.gov

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You are hereby notified a meeting of the Woodbury County Board of Supervisors will be held February 24, 2026, 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 will recognize the agenda item presenter before asking for public comments or board discussion.
3. Members of the public will approach the microphone one at a time and give their name and city of residence before their statement.
4. Members of the public who comment 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 February 17, 2026
Approval of the minutes of February 12, 2026, Farm Bureau meeting
3. Approval of claims
4. Board Administration – Karen James
Approval of lifting the tax suspension for S.B.

5. Human Resources – Melissa Thomas
 - a. Approval of Memorandum of Personnel Transactions
 - b. Authorization to Initiate Hiring Process
 - c. Approve the wage reopener agreement with the Communication Workers of America, AFL-CIO Civilian Officers' CWA7177

End of Consent Agenda

- | | | |
|-------------------------|--|--------------------------------------|
| | 6. Compensation Board – Daniel Lynde
Receive Compensation Board compensation schedule | Action |
| | 7. Board Administration – Ryan Ericson
Grow Woodbury County Urban Renewal Plan | |
| 4:40 p.m.
(Set time) | <ol style="list-style-type: none"> a. Public hearing on the proposed 2026 Amendment to the Grow Woodbury County Urban Renewal Plan b. Approval of resolution determining an area of the county to be an economic development area, and that the rehabilitation, conservation, redevelopment, development or a combination thereof, of such area is necessary in the interest of the public health, safety or welfare of the residents of the county; designating such area as appropriate for urban renewal projects; and adopting the 2026 Amendment to the Grow Woodbury County Urban Renewal Plan | Action
Action |
| | 8. Board Administration – Ryan Ericson
Not to exceed \$640,000 General Obligation Capital Loan Notes (ECP-1) | |
| 4:45 p.m.
(Set time) | <ol style="list-style-type: none"> a. Public Hearing on the authorization of a Loan Agreement and the issuance of Notes to evidence the obligation of the County thereunder b. Approval of resolution instituting proceedings to take additional action | Action
Action |
| | Not to exceed \$319,300 General Obligation Capital Loan Notes (ECP-2) | |
| 4:50 p.m.
(Set time) | <ol style="list-style-type: none"> c. Public Hearing on the authorization of a Loan Agreement and the issuance of Notes to evidence the obligation of the County thereunder d. Approval of resolution instituting proceedings to take additional action | Action
Action |
| | Not to exceed \$240,700 General Obligation Capital Loan Notes (GCP) | |
| 4:55 p.m.
(Set time) | <ol style="list-style-type: none"> e. Public Hearing on the authorization of a Loan Agreement and the issuance of Notes to evidence the obligation of the County thereunder f. Approval of resolution instituting proceedings to take additional action g. Approval of Resolution Directing the Acceptance of a Proposal to Purchase \$1,200,000 General Obligation Capital Loan Notes, Series 2026A. h. Approval of resolution authorizing the issuance of \$1,200,000 taxable General Obligation Capital Loan Notes, Series 2026A and levying a tax for the payment thereof. | Action
Action
Action
Action |
| | 9. Budget Review Discussion for FY 27 | |
| | <ol style="list-style-type: none"> a. Wage Plan Adjustments b. Debt Service Fund c. Miscellaneous Review – All Funds d. Approval of FY27 maximum county tax rates and dollars for Auditor budget statement mailing | Action
Action
Action
Action |
| | 10. Reports on Committee Meetings | Information |
| | 11. Citizen Concerns | Information |
| | 12. Board Concerns | Information |

ADJOURNMENT

Subject to Additions/Deletions

CALENDAR OF EVENTS

MON., FEB 23	5:00 p.m.	Zoning Commission Meeting, Courthouse Basement Boardroom
FRI., FEB 27	9:00 a.m.	Hungry Canyons Alliance, Audubon Rec Center
MON., MAR 2	5:00 p.m.	Board of Adjustment meeting, Courthouse Basement Boardroom
WED., MAR 4	7:30 a.m.	SIMPCO Executive/Finance Committee, 6401 Gordon Drive
	10:00 a.m.	Loess Hills Alliance Stewardship Meeting, Pisgah, Iowa
	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.
THU., MAR 5	12:00 p.m.	SIMPCO Regional Policy & Legislative Affairs Committee, 6401 Gordon Dr.
WED., MAR 11	7:30 a.m.	SIMPCO Executive Finance Committee, 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.
	6:30 p.m.	911 Service Board Meeting, Public Safety Center, Climbing Hill
THU., MAR 12	12:00 p.m.	SIMPCO Board of Directors, 6401 Gordon Drive.
	4:00 p.m.	Conservation Board Meeting, Dorothy Pecaut Nature Center, Stone Park
WED., MAR 18	12:00 p.m.	Siouxland Economic Development Corporation Meeting, 617 Pierce St., Ste. 202
THU., MAR 19	4:30 p.m.	Community Action Agency of Siouxland Board Meeting, 2700 Leech Avenue
FRI., MAR 20	11:00 a.m.	Siouxland Human Investment Partnership Board Meeting, 607 4 th Street
MON., MAR 23	5:00 p.m.	Zoning Commission Meeting, Courthouse Basement Boardroom
THU., MAR 26	11:00 a.m.	Siouxland Regional Transit Systems (SRTS) Board Meeting, 6401 Gordon
	11:15 a.m.	Western Iowa Community Improvement Regional Housing Trust Fund, 6401 Gordon

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.

FEBRUARY 17, 2026, EIGHTH MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS

The Board of Supervisors met on Tuesday, February 17, 2026, at 2:30 p.m. Board members were Carper, Dietrich, Nelson, Ung, and Bittinger II. Staff members present were Karen James, Board Administrative Assistant, Ryan Ericson, Budget and Finance Director, Melissa Thomas, HR Director, Joshua Widman, Assistant County Attorney, and Michelle Skaff, Auditor/Clerk to the Board.

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

Motion by Nelson second by Bittinger to go out of joint closed session with LEC Authority per Iowa Code Section 21.5(1)(c). Carried 5-0 on rollcall vote.

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

1. Motion by Nelson second by Dietrich to approve the February 17, 2026 agenda. Carried 5-0. Copy filed.

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

2. To approve minutes of the February 10, 2026 meeting. Copy filed.

To approve minutes of the February 6, 2026 morning budget hearing meeting. Copy filed

To approve minutes of the February 6, 2026 afternoon budget hearing meeting. Copy filed.

3. To approve the claims totaling \$691,801.94. Copy filed.

4a. To approve the other of Carson Gaarder, Civilian Jailer, County Sheriff Dept., effective 02-18-2026, \$26.04/hour, 0%. Change Status from FT-Temp to Regular FT; the other of Dakota Ross, Civilian Jailer, County Sheriff Dept., effective 02-18-2026, \$26.04/hour, 0%. Change Status from FT-Temp to Regular FT. Copy filed.

4b. To approve and authorize the Chairperson to sign the Authorization to initiate the hiring process for Civilian Jailer – FT Temp (2), County Sheriff Dept. CWA Civilian: \$26.04/hour. Copy filed.

4c. To approve and authorize the Chairperson to sign a Request to Deauthorize County Position for a Clerk II – PT-Temp (-0.625 FTE), Veteran Affairs Dept. Copy filed.

5a. To approve lifting tax suspensions for petitioners who failed to re-certify their income or income does not qualify for continued tax suspension. Copy filed.

5b. To lift tax suspension for Victor Beran, parcel #894729303002, 1525 W 1st St. Owner deceased. Copy filed.

5c. To approve and authorize the Chairperson to sign a Resolution for tax suspension for Susanne Knight, 925 LaPlante Ave., parcel #894814385010.

WOODBURY COUNTY, IOWA
RESOLUTION #14,000
RESOLUTION APPROVING PETITION FOR SUSPENSION OF TAXES

WHEREAS, Susanne Knight, as titleholder of a property located 925 LaPlante Ave., Sioux City, Iowa, Woodbury County, Iowa, and legally described as follows:

Parcel #894814385010

EDGEWATER 2ND LOT 14 BLK 10

WHEREAS, Susanne Knight 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 17th day of February 2026.

WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

- 6a. To approve and authorize the Chairperson to sign a Notice of Property Sale Resolution for parcel #894729406018 (aka 121 Market Street) for Tuesday, March 3rd at 4:35 p.m.

WOODBURY COUNTY, IOWA
RESOLUTION #14,001
PARCEL #894729406018

WHEREAS Woodbury County, Iowa was the owner under a tax deed of a certain parcel of real estate described as:

Lot Eighteen (18) & the East ½ of Lot Nineteen (19) Block Nineteen (19) Sioux City Addition to Sioux City, in the County of Woodbury and State of Iowa (121 Market Street)

NOW THEREFORE,

BE IT RESOLVED by the Board of Supervisors of Woodbury County, Iowa as follows:

1. That a public hearing on the aforesaid proposal shall be held on **The 3rd Day of March, 2026 at 4:35 o'clock p.m.** in the basement of the Woodbury County Courthouse.
2. That said Board proposes to sell the said parcel of real estate at a public auction to be held on the **3rd Day of March, 2026**, immediately following the closing of the public hearing.
3. That said Board proposes to sell the said real estate to the highest bidder at or above a **total minimum bid of \$627.00** plus recording fees.
4. That this resolution, preceded by the caption "Notice of Property Sale" and except for this subparagraph 4 be published as notice of the aforesaid proposal, hearing and sale.

Dated this 17th Day of February, 2026.

WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

- 6b. To approve and authorize the Chairperson to sign a notice of Property Sale Resolution for parcel #894721456011 (aka 1011 15th Street) for Tuesday, March 3rd at 4:37 p.m.

WOODBURY COUNTY, IOWA
RESOLUTION #14,002
Parcel #894721456011

WHEREAS Woodbury County, Iowa was the owner under a tax deed of a certain parcel of real estate described as:

The East 37 ½ feet of the South 30 feet of Lot 13 and the East 37 ½ feet of Lot 14, all in Block 3, Galbraith's Second Addition to Sioux City in the County of Woodbury and State of Iowa (1011 15th Street)

NOW THEREFORE,

BE IT RESOLVED by the Board of Supervisors of Woodbury County, Iowa as follows:

1. That a public hearing on the aforesaid proposal shall be held on **The 3rd Day of March, 2026 at 4:37 o'clock p.m.** in the basement of the Woodbury County Courthouse.
2. That said Board proposes to sell the said parcel of real estate at a public auction to be held on the **3rd Day of March, 2026**, immediately following the closing of the public hearing.
3. That said Board proposes to sell the said real estate to the highest bidder at or above a **total minimum bid of \$427.00** plus recording fees.
4. That this resolution, preceded by the caption "Notice of Property Sale" and except for this subparagraph 4 be published as notice of the aforesaid proposal, hearing and sale.

Dated this 17th Day of February, 2026.

WOODBURY COUNTY BOARD OF SUPERVISORS
Carried 5-0.

- 7a. Motion by Nelson second by Ung to approve the plans for project number L-B(U155)—73-97. Carried 5-0. Copy filed.
- 7b. Motion by Ung second by Nelson to approve the purchase of the mechanics truck from Maintainer. Carried 5-0. Copy filed.
- 8a. Motion by Dietrich second by Nelson to receive summary from Finance Director Ericson. Carried 5-0. Copy filed.

Woodbury County Library board members and employees, Carol Nelson, Donna Chapman, Polly Meissner, and Brandi Brosamle, addressed the board regarding the Woodbury County Library budget.

Motion by Ung second by Bittinger to receive the County Library budget with a reduction of \$74,116.22 from the total to be disbursed across all authorities. Carried 5-0. Copy filed.

- 8b. Motion by Nelson second by Bittinger to receive the Medical Examiner budget as submitted. Carried 5-0. Copy filed.
- 8c. Motion by Ung second by Nelson to receive the Building Services Extra Pays budget as submitted. Carried 5-0. Copy filed.

10. Reports on committee meetings were heard.

11. There were no citizen concerns.

12. Board concerns were heard.

The Board adjourned the regular meeting until February 24, 2026.

Meeting sign in sheet. Copy filed.

February 12, 2026, SPECIAL MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS

The Board of Supervisors met on Thursday, February 12, 2025, at 7:00 p.m. Board members present were Carper, Nelson, Bittinger II, and Ung, Dietrich was absent. Michelle Skaff, Auditor/Clerk to the Board was present.

The meeting was called to order.

Introductions were made by Farm Bureau members, Board of Supervisors, County Auditor, and guests.

County updates were presented by Supervisor Nelson, Bittinger, Ung, and Carper and Auditor Skaff regarding:

- a. County Budgets
- b. EMS Improvements
- c. Old LEC Demolition
- d. Justice Center Updates – staffing and revenue stream
- e. Secondary Roads County Engineer
 - i. Bridge Replacements
 - ii. Gravel Project
- f. Pipelines, wind energy, and nuclear power
- g. Auditor
 - 2. Upcoming Elections
 - 3. Ballot on Demand ballot printing
 - 4. Precinct Officials Training
 - 5. HF718 Mailer – postmarked by Mar 20th
- h. Conservation Survey
- i. Upcoming Townhall meeting
 - 1. Anthon – March 5
- j. ADA requirements for government websites

The Board adjourned the meeting.

**WOODBURY COUNTY, IOWA
BOARD ADMINISTRATION
MEMORANDUM**

TO: Board of Supervisors
FROM: Karen James, Administrative Assistant
DATE: February 19, 2026
RE: Lifting of Tax Suspensions

Please lift the tax suspension for S.B. as this person is deceased.

Messerschmidt, Haley	Attorney's Office	03-02-2026	Assistant County Attorney	\$132,379.00/year	7%=\$8,390.00/ yr	R	Per AFSCME Attorney- Move from Step 9 to Step 10. Anniversary Date: 3/15/26
Jones, Kathryn	Sheriff's Office	03-02-2026	Civilian Jailer	\$26.04/hour		A	Job Vacancy Posted on 12/17/2025. Entry Level Salary \$26.04/hr

APPROVED BY BOARD DATE: _____

MELISSA THOMAS, HR DIRECTOR: _____

HUMAN RESOURCES DEPARTMENT

WOODBURY COUNTY, IOWA

DATE: February 24, 2026

AUTHORIZATION TO INITIATE HIRING PROCESS

DEPARTMENT	POSITION	ENTRY LEVEL	APPROVED	DISAPPROVED
Sheriff's Office	Civilian Jailer	CWA Civilian: \$26.04/hour		
Secondary Roads	Summer Laborers – Temp (5)	\$18.00/hour		
Secondary Roads	Engineering Aides- Temp (3)	\$19.00/hour		

Chairman, Board of Supervisors

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

Date: 02/19/2025 Weekly Agenda Date: 2/24/2026

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

WORDING FOR AGENDA ITEM:

Approve the wage reopener agreement with the Communications Workers of America, AFL-CIO Civilian Officers' CWA 7177

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

EXECUTIVE SUMMARY:

Woodbury County and Civilian Officers' CWA 7177 have come to a tentative agreement regarding wages for the next two fiscal years.

BACKGROUND:

Wages have been negotiated as well as an increase in steps.

FINANCIAL IMPACT:

Please see attached TA

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:

Pass the motion

ACTION REQUIRED / PROPOSED MOTION:

Motion to approve the wage reopener agreement with the Communications Workers of America, AFL-CIO Civilian Officers' CWA 7177

WAGE REOPENER AGREEMENT

BETWEEN
WOODBURY COUNTY, IOWA
AND
THE COMMUNICATIONS WORKERS OF AMERICA, AFL-CIO
CIVILIAN OFFICERS' - CWA 7177

July 1, 2026 – June 30, 2027

WHEREFORE, pursuant to Article XVII of the Master Contract between Woodbury County, Iowa and the Communications Workers of America, AFL-CIO Civilian Officers' CWA 7177 for contract term July 1, 2025 through June 30, 2028, the parties agreed to a wage reopener for the time period July 1, 2026 through June 30, 2027 and a wage reopener for the time period July 1, 2027 through June 30, 2028.

WHEREFORE, this Wage Reopener Agreement provides the agreement for wages for July 1, 2026 through June 30, 2027 and for July 1, 2027 through June 30, 2028.

NOW THEREFORE, the parties agree as follows:

1. Effective the first full pay period in July 2026, wages for each employee will be increased by 4.5% for Step 1 through Step 4; 6.5% for Senior; 5.75% for Master; and 5.5% for Sergeant. The following Appendix A-1 shall be used for the time period July 1, 2026 through June 30, 2027.

APPENDIX A-1
Wage Schedule
July 1, 2026

Civilian Jailers and Court Security Officers
(Civilian Officers)

Step 1:	\$27.21
Step 2:	\$28.19
Step 3:	\$28.83
Step 4:	\$29.47
Senior Corrections/Court Security Officer:	\$33.14
Master Corrections/Court Security Officer:	\$36.56
Sergeants/Court Security Supervisor:	\$40.33

2. Effective July 1, 2026, Section 2 of Article XVI shall be amended as follows:

Section 2 –

- ~~Class 3 0 36 months~~
- ~~Class 2 37 60 months~~
- ~~Class 1 61 96 months~~
- ~~Senior 97 143 months~~
- ~~Master 144 months~~

- Step 1: 0 years up to 2nd anniversary**
Step 2: 2 years up to 4th anniversary
Step 3: 4 years up to 6th anniversary
Step 4: 6 years up to 8th anniversary
Senior: 8 years up to 10th anniversary
Master: 10 years or more

3. Effective July 1, 2026, Section 3 of Article XVI shall be amended as follows:

Section 3: Corrections and Court Security Officers (Civilian Officers) who meet one of the following conditions shall be designated Senior Corrections/Court Security Officers and shall receive additional pay as specified in Appendix A-1, A-2.

- (A) ~~4~~ 3 years of service as a Woodbury County Corrections and/or Court Security Officer plus a BA or BS degree.
- (B) ~~6~~ 5 years of service as a Woodbury County Corrections and/or Court Security Officer plus an AA degree.
- (C) 8 years of service as a Woodbury County Corrections and/or Court Security Officer.

Senior Corrections/Court Security Officer pay shall begin with the first pay period following the satisfaction of one of the conditions set out above. Corrections/Court Security Officers who believe they are eligible to receive Senior Corrections/Court Security Officer pay based upon Condition A or B shall submit evidence of satisfaction of the academic requirement to the Human Resources Department.

Tentative Agreement

4. Effective the first full pay period in July 2027, wages for each employee will be increased by 3.5% for each employee. The following Appendix A-1 shall be used for the time period July 1, 2027 through June 30, 2028. No further wage reopener shall occur for the time period July 1, 2027 through June 30, 2028.

APPENDIX A-1
Wage Schedule
July 1, 2027

Civilian Jailers and Court Security Officers
(Civilian Officers)

Step 1:	\$28.16
Step 2:	\$29.18
Step 3:	\$29.84
Step 4:	\$30.50
Senior Corrections/Court Security Officer:	\$34.30
Master Corrections/Court Security Officer:	\$37.84
Sergeants/Court Security Supervisor:	\$41.74

5. This Agreement shall become effective and final upon ratification by the union and approved by the Board of Supervisors.

Dated this 18th day of February, 2026.

WOODBURY COUNTY, IOWA

COMMUNICATIONS WORKERS OF AMERICA

By [Signature]
Chairman, Board of Supervisors

By [Signature]
CWA Representative

[Signature]
Legal Counsel

By _____
CWA Local No. 7177 President

By [Signature]
Bargaining Committee Member

KLASS

LAW FIRM, L.L.P.

A Tradition of Service Since 1917

Attorneys in Alphabetical Order

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Zachary D. Clausen *+
Timothy A. Clausen *+
Jenny L. Cleveringa +
Ryland L. Deinert *+^
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Clifton J. Kephart *+
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Memo To: Mark Nelson, Chairperson, Woodbury County Board of Supervisors
From: Woodbury County Compensation Board
Date: February 18, 2026
Re: Recommended Compensation Schedule for Elected Officials

The Woodbury County Compensation Board convened at 5:30 p.m. on February 12, 2026, to discuss the compensation schedule for elected officials in FY 26-27. The Board unanimously recommends that the salary of each elected official be increased as follows:

Treasurer: 4.5%

Auditor: 4.5%

Sheriff: 7%

County Attorney: 6.5%

Supervisors: 4%, plus a \$7,000 stipend for the Chairperson

In accordance with Iowa Code § 331.907(1), the following is a summary of the rationale for the Board's recommendations:

The Board reviewed an updated Salary Survey Report produced by ISAC, which included the current salary for every elected official in each county across Iowa. Each of the Board members provided comparator information as it relates to each elected office in Woodbury County. The Board discussed the updated cost-of-living adjustment generated by the Bureau of Labor Statistics.

As it relates to the specific recommendations for each elected office in Woodbury County, the Treasurer's representative shared the attached Comparative Analysis and Benchmarking Report (Attachment 1). As you can see, the data collected is from both Iowa and neighboring states.

Klass Law Firm, LLP

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The Auditor's representative pointed out that the pay for Auditors and Treasurers across the State is extremely similar. All but two counties have the same salaries—this data is backed up by the ISAC Salary Survey Report. Although the Woodbury County salaries for these offices are very close, Woodbury County is one of the two counties where there is a difference.

The Sheriff's representative provided the Board with the attached FY27 Sheriff Comparables (Attachment 2) and Attorney General Opinion No. 2026-2-1 (Attachment 3). The primary discussion at the meeting focused on the salary of city police chiefs in cities with populations similar to the population of the county in which they are located. It was also pointed out during the meeting that Woodbury County has the second largest jail in Iowa, which the Sheriff is responsible for.

The County Attorney's representative provided the Board with several printouts supporting an increase in salary, one of which is attached here (Attachment 4). The attachment shows the salary for elected prosecutors in neighboring states. Further comparables discussed included similarly situated County Attorney salaries in Iowa, the United States Attorney's salary, and a comparative salary for an attorney leading an office of 18 attorneys in the private sector.

Finally, as it relates to the Board of Supervisors, their representative pointed out that Woodbury County ranks 7th in terms of population, but our Board of Supervisors ranks 41st in pay. This disparity increased since last year. It was also mentioned that the Board of Supervisors is similar to a management group in the private sector. It was pointed out that a higher increase would be reasonable considering the wide gap in pay when comparing the pay to similarly situated Counties. A stipend was recommended for the Chairperson due to the additional responsibilities and time dedicated to this role.

Please let us know if you have any questions. Thank you.

Klass Law Firm, LLP

FY 27 Salary Recommendations for Woodbury County Treasurer

Comparative Analysis and Benchmarking Report

Executive Summary

This report presents salary recommendations for the Woodbury County Treasurer for Fiscal Year 2027 (July 1, 2026 – June 30, 2027). The analysis benchmarks the current FY 26 salary of \$113,830 against comparable county treasurers in Iowa and neighboring states, as well as private sector positions with similar financial oversight and organizational scope. Key findings indicate that the current salary is competitive within the Iowa public sector but may lag behind similar roles in neighboring states and the private sector. Recommendations are provided based on comprehensive data and established compensation practices.

Background

Role Overview

The Woodbury County Treasurer is an elected official responsible for overseeing the county's treasury operations, managing an annual revenue stream between \$150 million and \$200 million, supervising 19 direct reports, and serving within a county government of approximately 400 employees. This role requires a high degree of financial acumen, leadership, and public accountability.

Current Salary

The current salary for the Woodbury County Treasurer for FY 26 is \$113,830.

FY 27 Period Definition

Fiscal Year 2027 covers the period from July 1, 2026, to June 30, 2027.

Public Sector Comparison

Iowa County Treasurers

To establish a relevant comparison, we reviewed the salaries of county treasurers in Iowa counties with populations similar to Woodbury County (approximately 100,000 to 150,000 residents). According to the Iowa State Association of Counties (ISAC) 2025 Salary Survey, treasurers in counties such as Black Hawk, Linn, and Scott receive salaries ranging from \$106,000 to \$121,000. For example:

- Story County (pop. ~98,500): \$118,367
- Dubuque County (pop. ~99,200): \$106,228
- Dallas County (pop. ~115,000): \$127,856
- Black Hawk County (pop. ~131,000): \$114,000
- Scott County (pop. ~174,000): \$119,800 (noting higher population)
- Linn County (pop. ~230,000): \$121,500 (noting higher population)

Woodbury County's current salary of \$113,830 is aligned with counties of comparable size, though slightly below larger peer counties.

Neighboring States: Comparable Counties

For broader context, we examined county treasurer (or equivalent) salaries in nearby states, focusing on counties in Nebraska, South Dakota, Minnesota and Illinois with similar populations:

- Pennington County, SD (pop. ~117,000): \$131,924
- Olmsted County, MN (pop. ~162,000): \$127,800
- McLean County, IL (pop. ~170,954): \$119,300
- Sarpy County, NE: \$124,000 (pop. ~200,000): \$124,000
- Minnehaha County, SD (pop. ~202,000): \$127,500

Counties in neighboring states with populations closer to Woodbury range from \$119,000 to \$131,000. Notably, higher salaries are observed in counties with larger populations and broader responsibilities.

Analysis

The Woodbury County Treasurer's salary is consistent with Iowa counties of similar size. In neighboring states, comparable roles in larger counties command salaries up to \$127,500, suggesting a potential upward adjustment to remain competitive, especially in recruitment and retention.

Private Sector Benchmarking

Comparable Roles and Responsibilities

To benchmark against the private sector, we identified positions such as Corporate Treasurer, Director of Finance, and Finance Manager in organizations with annual revenues of \$150M–\$200M, 19 direct reports, and approximately 400 employees.

Salary Data

- Corporate Treasurer (Midwest, \$150M–\$200M revenue, 400 employees): \$145,000–\$185,000 base salary (Mercer 2024 Total Remuneration Survey)
- Director of Finance: \$135,000–\$170,000 base salary (Robert Half 2025 Salary Guide)
- Finance Manager: \$110,000–\$145,000 base salary (Salary.com, 2025 data)

Including incentive compensation, total cash compensation in the private sector could exceed \$200,000 for top finance leaders in organizations of this size.

Analysis

The private sector offers significantly higher compensation for similar roles, with base salaries for comparable positions ranging from \$135,000 to \$185,000. While public sector roles do not typically match private sector compensation, this gap underscores the importance of competitive public salaries for attraction and retention of qualified candidates.

Recommendations

Proposed FY 27 Salary

Based on the analysis, we recommend an FY 27 salary for the Woodbury County Treasurer in the range of \$118,000 to \$122,000. This range:

- Keeps Woodbury County competitive with Iowa peers and neighboring states' counties of similar population size and responsibility.
- Recognizes the significant gap with private sector compensation, while maintaining public sector budget constraints and equity.
- Represents a 3.7% to 7.2% increase over the current FY 26 salary, consistent with recent public sector wage adjustments and inflation trends.

Rationale and Adjustment Factors

- Maintains alignment with county governments of similar size and complexity.
- Addresses retention and recruitment challenges by reflecting market trends.
- Considers public sector fiscal constraints and equity among elected officials.

Reference Information

Data Sources

- Iowa State Association of Counties (ISAC) 2025 Salary Survey
- County government official salary databases for Nebraska, South Dakota, and Minnesota (2024–2025)
- Mercer 2024 Total Remuneration Survey
- Robert Half 2025 Salary Guide
- Salary.com 2025 Finance Manager/Director data

Methodology

Salary data were compiled from publicly available county compensation surveys and leading private sector compensation benchmarks for the Midwest region. Population and organizational size were used to identify relevant comparators. All figures reflect base salary and, where applicable, total cash compensation ranges.

FY27 Sheriff Comparables

Woodbury County Sheriff FY26 Salary = \$178,110.51

5% for FY27= \$187,016.03

6% for FY27= \$188,797.14

7% for FY27= \$190,578.24

8% for FY27= \$192,359.35

9% for FY27= \$194,140.45

Police Chiefs FY26 comparables

Sioux City Police Chief = \$179,966.80

Cedar Rapids Police Chief = \$191,422.40

Davenport Police Chief = \$178,511.30

West Des Moines Police Chief = \$212,047.00

Ankeny Police Chief = \$185,284.00

Avg of five = \$189,446 increase 3% for FY27 = \$195,129.38

Sheriffs FY26 comparables (Counties w/ pop. rank 2-7 in order, not including Woodbury)

Linn County Sheriff (Jail is smaller than Woodbury Jail) = \$204,601

Scott County Sheriff = \$170,551

Johnson County Sheriff = \$208,029

Black Hawk County Sheriff = \$166,033

Dallas County Sheriff = \$194,342.00

Story County Sheriff = \$186,512.00

Avg of six = \$188,344.66 increase 3% for FY27 = \$193,995.00

BRENNA BIRD
ATTORNEY GENERAL



1305 E. WALNUT ST.
DES MOINES, IA 50319
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www.iowaattorneygeneral.gov

IOWA DEPARTMENT OF JUSTICE
OFFICE OF THE ATTORNEY GENERAL

COUNTIES; COUNTY COMPENSATION BOARD, COUNTY BOARD OF SUPERVISORS;
The annual salary for county sheriffs must be set within a salary schedule based on specific comparators within state and municipal government. Iowa Code §§ 331.212, 331.222, 331.905 to 331.907 (2026). (Bird to Wells and Wilson, 2/9/2026) Opinion No. 2026-2-1

February 9, 2026

Michael T. Wells
Ringgold County Attorney
109 West Madison Street
Suite 304
Mount Ayr, IA 50854

Alan Wilson
Wayne County Attorney
107 West Jackson Street
Corydon, IA 50060

Re: County Sheriff Salaries

Dear County Attorneys Wells and Wilson:

You have requested a formal Attorney General Opinion from this office regarding the statutory framework for setting the annual salary of a county sheriff by a county board of supervisors under Iowa Code chapter 331.

The legal question submitted relates to your duties as county attorneys and involves a question of law. Accordingly, this formal opinion is issued pursuant to Iowa Code section 13.2(1)(e). *See also* Iowa Admin. Code r. 61-1.5.

The Iowa Supreme Court recognized in *Norland v. Worth County Compensation Bd.*, 323 N.W.2d 251, 253 (Iowa 1982) that:

The apparent purpose of [] [the compensation board statute], like all prevailing wage statutes, is to ensure that public officers who perform services substantially similar to those performed in other public offices and private industry receive substantially equivalent wages." *Melendres v. Los Angeles*, 30 Cal.App.3d 718, 728, 115 Cal.Rptr. 409, 416 (1974); *see also* C. Rhyne, *The Law of Local*

Attachment 3

Government Operations § 13.25, at 252 (1980). The determination of a prevailing wage is not, however, an exact science and there is more than one reasonable way of determining such a wage. *Gottlieb v. Department of W. and P. of Los Angeles*, 63 Cal.App.3d 202, 208, 133 Cal.Rptr. 614, 617 (1976).

In *Norland*, the Iowa Supreme Court recognized that an earlier version of the county compensation board statute—section 340A.6—required substantial compliance by a county compensation board. *Id.* The earlier version of the statute required that the board “review the compensation paid for comparable offices in other counties of the state, other states, private enterprise, and the federal government.” *Id.* at 252.

Since *Norland*, the county compensation statute, as it relates to sheriffs, has been amended in significant ways. In 2021 and 2024 the Legislature enacted legislation, approved by the Governor, which amended Iowa Code chapter 331 (the current chapter in Iowa Code that addresses county official compensation). Those amendments altered the manner and method for setting the annual compensation for county sheriffs in Iowa.

In 2021, the Legislature enacted the “Back the Blue” law—Senate File 342—which amended Iowa Code section 331.907. In relevant part, Senate File 342—Division XIII—removed the discretion that county compensation boards had in “considering” the salaries for comparable professions and mandated that certain, specific, comparable professional salaries be *used* to set the annual compensation for county sheriffs.

In *Norland*, determining the prevailing wage was not “an exact science” because there was “more than one reasonable way” of doing so. But now, the Legislature has mandated the process. So unlike *Norland*, where the Iowa Supreme Court found substantial compliance possible even when the salaries of federal counterparts were not considered, here, the change in the law now goes beyond considering a comparable salary of certain professions but mandating that the comparable salaries be used to set the salary for a county sheriff. The distinction between *considering* the use of those salaries to *requiring* that they be used is significant.

The Legislature removed the discretionary language—*considering*—from a county compensation board’s process of setting the salary and, instead, mandated that the county compensation board set the compensation so that it is comparable to other salaries of similar positions in municipal and state government. The sentence, in its entirety, now reads:

In setting the salary of the county sheriff, the county compensation ***board shall set the sheriff’s salary so that it is comparable to salaries paid to*** professional law enforcement administrators and command officers of the state patrol, the division of criminal investigation of the department of public safety, and city police chiefs employed by cities of similar population to the population of the county.

Iowa Code § 331.907(1) (emphasis added). The Legislature clarified that “[t]he annual compensation of the . . . sheriff . . . shall be determined as provided in this section.” *Id.* The salary comparison mandate in section 331.907(1) excludes reference to other county sheriffs, which evidences a legislative intent to reduce the wage gap between county sheriffs and other

professional law enforcement administrators and command officers in municipal and state government. Salary surveys reported by the Iowa State Association of Counties reflect, anecdotally, that following enactment of the Back the Blue law the average salary of a county sheriff increased 44% (\$87,019.77 to \$125,305.85) from state fiscal year 2020 to state fiscal year 2026.¹ That increase suggests an appreciable number of counties have altered the annual compensation of county sheriffs in a manner that resulted in an increase in their compensation.

Although county compensation boards are required to set the annual compensation for county sheriffs in a manner that is comparable to similar positions within municipal and state government, they also must *review* like professions in other counties, including county sheriffs, other states, private enterprises, and the federal government. *See, e.g.*, Iowa Code § 331.907(1) (the county compensation board shall review annually “the compensation paid to comparable officers in other counties of this state, other states, private enterprise, and the federal government.”). That review component to the compensation statute—related to additional professions that shall be considered—is similar to *Norland*’s substantial compliance.

Accordingly, there are two prongs to section 331.907(1) in setting the salary of a county sheriff. *First*, the county compensation board shall “review the compensation paid to comparable officers in other counties of this state, other states, private enterprise, and the federal government.” *Id.* *Second*, the compensation board “shall set the sheriff’s salary so that it is comparable to salaries paid to professional law enforcement administrators and command officers of the state patrol, the division of criminal investigation of the department of public safety, and city police chiefs employed by cities of similar population to the population of the county.” *Id.* Those two prongs must be satisfied in setting the annual compensation for a county sheriff.

Once the annual compensation for a county sheriff is established, “[t]he county compensation board shall prepare a compensation schedule” for the succeeding fiscal year. *Id.* Further, a “county compensation board shall provide documentation to the board of supervisors that demonstrates how the county compensation board determined the recommended compensation schedule, including by providing the applicable compensation information for comparable officers.” *Id.* Once received, “[t]he board of supervisors shall review the recommended compensation schedule for the elected county officers and determine the final compensation schedule.” Iowa Code § 331.907(2).

The statute at issue here provides the board of supervisors with particularized substantive standards that limit their discretion in setting the salary of a county sheriff. *Compare Godfrey v. State*, 962 N.W.2d 84, 114-115 (Iowa 2021) (statute provided governor “unfettered discretion” to establish a salary within a range where it did not “identify any criteria for setting a particular salary” nor did it “require an increase” nor “prohibit a decrease” in salary). “In determining the final compensation schedule for the elected county officers, the board of supervisors may set compensation at less than the compensation provided in the current compensation schedule if the position is reduced to part-time under the recommended compensation schedule.” *Id.* Stated differently, if the position of county sheriff is full-time, then the law does not authorize the board of supervisors to set compensation at less than the compensation provided in the current compensation schedule. *See Roberts v. Roberts*, 6. N.W.3d 730, 738 (Iowa 2024) (A statute’s meaning “is expressed by

¹ County sheriff fiscal year salary surveys are located at <https://ss.iowacounties.org/>.

omission as well as by inclusion.”). That section does not allow for downward deviation from the compensation schedule.

In searching for the legislative intent of a statute, “we are obliged to interpret the state law in such a manner as to render it harmonious with the ordinance,” subject to the rules of statutory interpretation. *City of Des Moines v. Gruen*, 457 N.W.2d 340, 342 (Iowa 1990). Statutory rules of construction explain that the court, in ascertaining legislative intent, may consider the object sought to be attained by the legislature in enacting the statute and the legislative history of the statute. See Iowa Code § 4.6(1), (3); see also *Hines v. Illinois Cent. Gulf R.R.*, 330 N.W.2d 284, 289 (Iowa 1983) (“In construing statutes it is our duty to determine legislative intent; the wisdom of the legislation is not our concern.”).

Here, the clear, plain, and unambiguous language in Iowa Code section 331.907(1) requires the county compensation boards to “set the sheriff’s salary so that it is comparable to salaries paid to professional law enforcement administrators and command officers” and, accordingly, the board of supervisors cannot set the annual salary of a county sheriff at an amount less than the comparable range unless the position is part-time.

Another change to how sheriff’s salaries are set occurred during the 90th General Assembly. In 2024, a tax omnibus bill—Senate File 2442—was enacted. Senate File 2442 abolished the county compensation boards but allowed counties to reestablish them if they wanted to use them. See, e.g., Iowa Code § 331.212(2)(i).

Further, Senate File 2442, in part, amended Iowa Code section 331.322(6) to require the board of county supervisors to “[a]nnually prepare and review the compensation schedule, or review the final compensation schedule of the county commission boards if the board of supervisors has established a county compensation board, and determine the final compensation schedule in accordance with section 331.907.” Counties may establish a compensation board; however, if a county does not, then the board of supervisors will be required to perform the duties of the compensation board.

Senate File 2442 amended Iowa Code section 331.905 to add subsection (7):

A board of supervisors may dissolve a county compensation board upon a majority vote of the members of the board of supervisors. ***If the board of supervisors has not established or has dissolved the county compensation board, the board of supervisors shall carry out the duties as the county compensation board, including as provided in section 331.907.*** Pursuant to section 331.907, in setting the salary of the county sheriff, the board of supervisors ***shall set*** the sheriff’s salary so that it is comparable to salaries paid to professional law enforcement administrators and command officers of the state patrol, the division of criminal investigation of the department of public safety, and city police chiefs employed by cities of similar population to the population of the county.

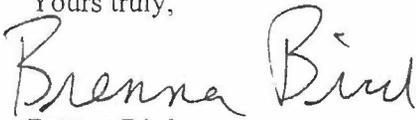
(emphasis added). Accordingly, irrespective of whether a county has established a county compensation board, the annual compensation for a county sheriff shall be comparable to the

salaries paid to professional law enforcement administrators and command officers of the state patrol, the division of criminal investigation of the department of public safety, and the city police chiefs employed by cities of similar population to the population of the county.

Further, the board of county supervisors—when there is not a county compensation board—will also be required to document the comparable salary information and only reduce the salary of a county sheriff from the comparable salary range when the position is part-time. *See* Iowa Code §§ 331.905(7) and 331.907(2).

In conclusion, the Back the Blue law requires the county board of supervisor to set the annual salary for a county sheriff, irrespective of whether the county has established a compensation board, so that the compensation is comparable to “professional law enforcement administrators and command officers of the state patrol, the division of criminal investigation of the department of public safety, and city police chiefs employed cities of similar population to the population of the county.”

Yours truly,

A handwritten signature in cursive script that reads "Brenna Bird". The signature is written in black ink and is positioned to the right of the typed name.

Brenna Bird
Attorney General

Comparison of Elected Prosecutors (2026 Estimates)

State	County	Estimated Population	Elected Official Salary (2026)
Nebraska	Sarpy	~213,000	\$201,367
Minnesota	Wright	~148,000	\$181,000
Illinois	Kendall	~144,000	\$178,000
Illinois	Rock Island	~142,000	\$178,000
Wisconsin	Washington	~139,000	\$162,469
Wisconsin	Marathon	~138,000	\$162,469
Missouri	Jasper	~126,000	\$154,000
South Dakota	Pennington	~116,000	\$144,000
Nebraska	Hall	~63,000	\$124,000



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Jenna H.B. Sabroske

515.246.0328

jsabroske@ahlerslaw.com

February 17, 2026

Letter and all enclosures sent via e-mail

Ryan Ericson, Finance/Budget Director
Woodbury County
620 Douglas St.
Sioux City, Iowa 51101

RE: Woodbury County - 2026 Amendment to the Grow Woodbury County
Urban Renewal Plan - Proceedings for Public Hearing and Adoption of the
2026 Amendment (February 24, 2026)

Dear Ryan:

Urban Renewal Amendment

We have prepared suggested Board of Supervisors proceedings for action on the date of the public hearing. The proceedings assume that the Amendment and the report with respect to the consultation are both before the Board at the time of its action and timely notice of the public hearing has been published. **A copy of the Amendment, with all attachments, should be attached as Exhibit 1 to all copies of the Resolution prior to distribution to the Board (in the Board packet).**

We understand that the City of Sioux City, the City of Sergeant Bluff, and the County have already executed an Intergovernmental Agreement that authorizes the County to carry out urban renewal project activities within each city's "area of operation."

This set of proceedings has been prepared to first show the Board's receipt of the report of the County's designated representative with respect to the consultation meeting. See page ii of the proceedings. The report should include: (i) minutes from the consultation meeting, (ii) copies of any written recommendations that were received from the affected taxing entities after the consultation meeting, and (iii) copies of the responses made to the affected taxing entities. (Recall that the County must provide written responses, at least 7 days before the public hearing, to any written recommendations that affected taxing entities submit within 7 days following the consultation meeting.) **Please send us a report regarding the consultation meeting as soon as convenient. Please provide a copy of the report to the Board with the materials for the February 24th meeting.**

After the consultation meeting report is provided to the Board, both oral and written comments to the proposed Amendment should be taken at the public hearing. The comments should be documented in the meeting minutes and/or summarized and attached to the proceedings document. Following the hearing, the Board may adopt the form of resolution enclosed, the effect of which is to adopt the proposed Amendment.

TIF Ordinance

We understand that the County has agreed, in the 2023 Intergovernmental Agreement with Sioux City and Sergeant Bluff, that the County will not adopt a TIF ordinance to include the property being added to the Urban Renewal Area by this Amendment.

TIF Debt Certification

After the County has incurred costs/debts related to financing the urban renewal projects identified in the Amendment, if the County intends to collect TIF revenues from the Urban Renewal Area to help pay for those financial obligations, then the County will need to include those financial obligations on the annual TIF debt certification for this Urban Renewal Area (required to be submitted to the County Auditor by December 1st each year). **Please call if you have questions on this.**

Recording the Amendment

After adoption of the Amendment, we recommend recording a copy of the Resolution approving the Amendment, with a copy of the Amendment attached, in the County Recorder's records. Typically we recommend recording the Amendment documents against the legal description of ALL property included within the Urban Renewal Area. However, we do not have this information. If the County can identify the legal description of all property included within the Area, then the Amendment documents could be recorded using that legal description. Alternatively, the County could record the Amendment documents against only the land described in this Amendment. The County might also want to cross-reference the prior recording location of the original Urban Renewal Plan and/or prior amendments that were recorded. We cannot easily provide this information, but the County Recorder's office may be able to help you identify those prior recording locations. The prior recording locations can be noted on a recording cover sheet. Please let us know if you would like us to help you prepare a recording cover sheet to use in recording the documents.

Follow Up Steps

After the meeting, please complete a copy of the enclosed Urban Renewal Transcript Certificate. The various items listed in the Transcript Certificate should be attached to it and maintained with it in your records. Please send us a copy of the completed Transcript Certificate (with the documents listed in the certificate) for our transcript file.

Please return copies of the following documentation to our office for our transcript file on this Amendment (**bolded** documents enclosed with this letter):

- Complete and return the **Resolution**. Attach the final version of the Amendment marked as Exhibit 1 to the Resolution. Sign and date the original proceedings and retain them for your file and return a copy of the proceedings to us for our transcript file.
- Send us a copy of your meeting minutes (February 3, 2026 and February 24, 2026).
- Return a copy of the Certificate of Publisher's Affidavit of Publication (previously sent) to us showing the publication of the Notice of Public Hearing, if you have not already done so.
- Complete and return the **Urban Renewal Transcript Certificate** after the Amendment has been approved by the Council. The various items listed in the Transcript Certificate should be attached to the Certificate and also maintained with it in your records. Please complete the Transcript Certificate (with attachments) and return a copy to us for our transcript of the action taken. **Please ensure the copy returned to us has all of the attachments.**
- If you record the Resolution and Amendment, please return a copy of the stamped County Recorder's Cover Sheet indicating the book/page or instrument number where the documents are filed in the Recorder's records.

IMPORTANT REMINDERS:

- Amended S.E.C. Rule 15c2-12 requires disclosure of material Financial Obligations (as defined in the Rule) within 10 business days of incurrence, which may include (in some cases) obligations under a Development Agreement. Agreement(s) authorized under the Urban Renewal Plan should be evaluated under any outstanding Continuing Disclosure Certificates to determine whether a filing is necessary. If such a filing is necessary, it would need to be made within 10 business days following execution of the Agreement. Your Bond Counsel and/or Disclosure Counsel, if any, may be able to assist in this analysis.
- You should keep all originals and copies of urban renewal matters in separate files and retain them with no destruction date.

Should you need anything further with respect to the Board's consideration of the Amendment, please do not hesitate to contact me at 515-246-0328 or at jsabroske@ahlerslaw.com.

Ahlers & Cooney, P.C.

Sincerely,

By:



Jenna H.B. Sabroske

JHBS: mp

Enclosures: Agenda Items and Important Information; Resolution Adopting Amendment (attach Amendment to Resolution labeled "Exhibit 1"); Urban Renewal Transcript Certificate

4917-3681-2688-1\18799-051

URBAN RENEWAL
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 County 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 of the 2026 Amendment to the Grow Woodbury County Urban Renewal Plan of the County, 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 of the 2026 Amendment to the Grow Woodbury County Urban Renewal Plan, and that the Board consists of five (5) Board Members, with one member acting as Chairperson and that such 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 the County is and throughout the period of such proceedings has been governed as authorized by Chapter 331, Code of Iowa.

I further certify that all meetings of the Board of Supervisors of the County at which action was taken in connection with the above named Urban Renewal Plan and Urban Renewal Area 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 attached hereto are true and accurate copies of the following:

1. 2026 Amendment to the Grow Woodbury County Urban Renewal Plan (You do not need to attach the Amendment to this Certificate if you have attached such Amendment and its exhibits to the Authorizing Resolution labeled "Exhibit 1".);
2. Report of Finance/Budget Director, or his delegate, to the Board of Supervisors with respect to the consultation held with affected taxing entities on the 2026 Amendment to the Grow Woodbury County Urban Renewal Plan, with attached copies of any and all written recommendations made with respect thereto and the responses of the County to any such recommendations.

WITNESS my hand and the seal of the County hereto attached this _____ day of _____, 2026, at Woodbury County, Iowa.

County Auditor, Woodbury County, State of Iowa

(SEAL)

STATE OF IOWA)
) SS
COUNTY OF WOODBURY)

Subscribed and sworn to before me by _____, on this _____ day of _____, 2026.

Notary Public in and for the State of Iowa

Attach items listed above to this Transcript Certificate and send certificate and attachments to Ahlers & Cooney.

ITEMS TO INCLUDE ON AGENDA

WOODBURY COUNTY, IOWA

February 24, 2026

4:30 P.M.

Grow Woodbury County Urban Renewal Plan

- Public hearing on the proposed 2026 Amendment to the Grow Woodbury County Urban Renewal Plan
- Resolution determining an area of the County to be an economic development area, and that the rehabilitation, conservation, redevelopment, development or a combination thereof, of such area is necessary in the interest of the public health, safety or welfare of the residents of the County; designating such area as appropriate for urban renewal projects; and adopting the 2026 Amendment to the Grow Woodbury County Urban Renewal Plan

IMPORTANT INFORMATION

1. The above agenda items should be included, along with any other agenda items, in the meeting agenda. The agenda should be 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 body holding the meeting. If no such office exists, the notice must be posted at the building in which the meeting is to be held.
2. If you do not now have a bulletin board designated as above mentioned, designate one and establish a uniform policy of posting your notices of meeting and tentative agenda.
3. Notice and tentative agenda must be posted at least 24 hours prior to the commencement of the meeting.

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

February 24, 2026

The Board of Supervisors of Woodbury County, State of Iowa, met in _____ session, in the Woodbury County Courthouse, 620 Douglas Street, Sioux City, Iowa, at 4:30 P.M., on the above date. There were present Chairperson _____, in the chair, and the following named Board Members:

Absent: _____

Vacant: _____

* * * * *

This being the time and place fixed for a public hearing on the matter of the adoption of the proposed 2026 Amendment to the Grow Woodbury County Urban Renewal Plan, the Chairperson first asked for the report of the Finance/Budget Director, or his delegate, with respect to the consultation held with the affected taxing entities to discuss the proposed Amendment. The Board was informed that the consultation was duly held as ordered by the Board, and that _____ written recommendations were received from affected taxing entities. The report of the Finance/Budget Director, or his delegate, with respect to the consultation was placed on file for consideration by the Board.

The Chairperson then asked the County Auditor whether any written comments had been filed with respect to the proposed Amendment, and the County Auditor reported that _____ written comments thereto had been filed. The Chairperson then called for any oral comments to the adoption of the 2026 Amendment to the Grow Woodbury County Urban Renewal Plan and _____ were made. The public hearing was then closed.

{Attach summary of comments here,
or include summary of comments in meeting minutes}

Board Member _____ then introduced the following Resolution entitled "RESOLUTION DETERMINING AN AREA OF THE COUNTY TO BE AN ECONOMIC DEVELOPMENT AREA, AND THAT THE REHABILITATION, CONSERVATION, REDEVELOPMENT, DEVELOPMENT, OR A COMBINATION THEREOF, OF SUCH AREA IS NECESSARY IN THE INTEREST OF THE PUBLIC HEALTH, SAFETY OR WELFARE OF THE RESIDENTS OF THE COUNTY; DESIGNATING SUCH AREA AS APPROPRIATE FOR URBAN RENEWAL PROJECTS; AND ADOPTING THE 2026 AMENDMENT TO THE GROW WOODBURY COUNTY URBAN RENEWAL PLAN" and moved:

- that the Resolution be adopted.
- to defer action on the Resolution and the proposal to the meeting to be held at _____ .M. on the _____ day of _____, 2026, at this place.

Board Member _____ seconded the motion. The roll was called, and the vote was:

AYES: _____

NAYS: _____

Whereupon, the Chairperson declared the measure duly adopted.

RESOLUTION NO. _____

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

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

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

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

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

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

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

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

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

WHEREAS, by resolution this Board also set a public hearing on the adoption of the proposed 2026 Amendment for this meeting of the Board, and due and proper notice of the public hearing was given, as provided by law, by timely publication in the Sioux City Journal, the Sergeant Bluff Advocate, and the Moville Record, which notice set forth the time and place for this hearing and the nature and purpose thereof; and

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

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

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

Section 2. This Board further finds:

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

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

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

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

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

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

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

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

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

Section 3. That the Urban Renewal Area, as amended, continues to be an economic development area within the meaning of Chapter 403, Code of Iowa; that such area is eligible for designation as an urban renewal area and otherwise meets all requisites under the provisions of Chapter 403, Code of Iowa; and that the rehabilitation, conservation, redevelopment, development, or a combination thereof, of such area is necessary in the interest of the public health, safety or welfare of the residents of this County.

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

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

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

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

Chairperson, Board of Supervisors

ATTEST:

County Auditor

Label the Amendment as Exhibit 1 (with all exhibits) and attach it to this Resolution.

EXHIBIT 1

2026 AMENDMENT

to the

GROW WOODBURY COUNTY URBAN RENEWAL PLAN

for the

GROW WOODBURY COUNTY URBAN RENEWAL AREA

WOODBURY COUNTY, IOWA

**2026 Amendment
to the
Grow Woodbury County Urban Renewal Plan
for the
Grow Woodbury County Urban Renewal Area**

Woodbury County, Iowa

INTRODUCTION

The Grow Woodbury County Urban Renewal Plan ("Plan" or "Urban Renewal Plan") for the Grow Woodbury County Urban Renewal Area ("Area" or "Urban Renewal Area"), as previously amended, is being further amended by this 2026 Amendment to the Urban Renewal Plan ("Amendment") to add land to the Urban Renewal Area and to add to the list of proposed urban renewal projects that may be undertaken within the Urban Renewal Area.

Except as modified by this Amendment, the provisions of the original Urban Renewal Plan, as previously amended, are hereby ratified, confirmed, and approved and shall remain in full force and effect as provided herein. In case of any conflict or uncertainty, the terms of this Amendment shall control. Any subsection of the Plan not mentioned in this Amendment shall continue to apply to the Plan, as previously amended.

DESCRIPTION OF THE URBAN RENEWAL AREA

The land being added to the Urban Renewal Area by this Amendment may be referred to as the 2026 Subarea. The legal description of the 2026 Subarea is attached hereto as Exhibit A. A map of the 2026 Subarea is attached as Exhibit B.

AREA DESIGNATION

The Area was originally designated as an economic development area. This Amendment makes no change to the Area's designation.

DEVELOPMENT PLAN

The County has a general plan for the physical development of the County, as a whole, outlined in the Woodbury County Envision 2050 plan, which was adopted in March 2015. The goals, objectives, and projects set forth in the Plan, as amended, are in conformity with the goals and land use policy of the Woodbury County Envision 2050 plan. The Plan, as amended, does not in any way replace the County's current land use planning or zoning regulation process.

The need, if any, for improved traffic, public transportation, public utilities, recreational and community facilities, or other public improvements within the Urban Renewal Area, is set forth in this Plan, as amended. As the area continues to develop, the need for public infrastructure extensions and upgrades will be evaluated and planned for by the County.

UPDATE TO PREVIOUSLY APPROVED URBAN RENEWAL PROJECTS

Numerous urban renewal projects were authorized prior to the date of this Amendment and are incorporated by reference herein. Such projects consist of a variety of urban renewal projects that are not altered by this Amendment.

ELIGIBLE URBAN RENEWAL PROJECTS (2026 Amendment)

Although certain project activities may occur over a period of years, in addition to projects previously authorized in the Plan, as previously amended, the eligible urban renewal projects under this 2026 Amendment include:

1. **Southbridge Interchange Project:** The County has identified a need for roadway improvements on I-29 near Mile Marker 138 to improve access to the Southbridge area, which in turn is expected to promote economic development, which creates jobs and wealth. Specifically, the construction of a new interchange and related site improvements are proposed and are expected to be completed in collaboration of the Iowa Department of Transportation. The construction work is anticipated to begin in 2026 and be completed in 2027. The County has applied for, and has been approved for, a Revitalize Iowa’s Sound Economy (RISE) Grant and a Surface Transportation Block Grant (STBG) for the project. In order to fully fund the project, the County anticipates using Tax Increment Financing to finance the costs of debt service for the project, in an amount not to exceed \$19,500,000.

2. **Planning, Engineering Fees (for Urban Renewal Plans), Attorney Fees, Administrative, and Other Related Costs to Support Urban Renewal Projects and Planning:** The County anticipates using Tax Increment Financing to reimburse various costs and fees related to the preparation and adoption of this Amendment and in connection with general costs and fees related to the Urban Renewal Plan and supporting urban renewal projects and planning work. The amount of these costs to be reimbursed using Tax Increment Financing is expected not to exceed \$25,000.

FINANCIAL DATA

1.	Current constitutional debt limit:	\$623,277,928
2.	Current outstanding general obligation debt:	\$11,939,880
3.	Proposed amount of indebtedness to be incurred: A specific amount of debt to be incurred for the Eligible Urban Renewal Projects (2026 Amendment) has not yet been determined. This document is for planning purposes only. The estimated project costs in this Amendment are estimates only and will be incurred and spent over a number of years. In no event will the County’s constitutional debt limit be exceeded. The Board of Supervisors will consider each project proposal on a case-by-case basis to determine if it is in the County’s best interest to participate before approving an urban renewal project or expense. Subject to the foregoing, it is estimated	\$19,525,000 This does not include financing costs related to debt issuance, which may be incurred over the life of the Area.

	that the County’s costs for the Eligible Urban Renewal Projects (2026 Amendment) as described above will be approximately as stated in the next column.	
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JOINT AGREEMENT

The land being added to the Urban Renewal Area by this Amendment (the 2026 Subarea) is located within two miles of the corporate limits of the City of Sioux City and of the City of Sergeant Bluff. Accordingly, the boundaries of the Urban Renewal Area will fall within the “area of operation” (as defined in Iowa Code Section 403.17(4)) of these cities. Therefore, pursuant to Iowa Code Section 403.17(4), the County has entered into a joint agreement with these cities, in the form of an Intergovernmental Agreement dated May 22, 2023, pursuant to which the City of Sioux City and of the City of Sergeant Bluff have authorized the County to carry out urban renewal project activities within their “area of operation.” A copy of the Intergovernmental Agreement is on file with the County Auditor’s office.

URBAN RENEWAL FINANCING

In accordance with the Intergovernmental Agreement, the County will not seek to implement the division of tax revenues under Iowa Code Section 403.19 on the property within the 2026 Subarea. Accordingly, no “base value” is expected to be established for the property within the 2026 Subarea.

However, the County intends to utilize various financing tools, such as those described below to successfully undertake the proposed urban renewal actions. The County has the statutory authority to use a variety of tools to finance physical improvements within the Area. These include:

A. Tax Increment Financing.

Under Section 403.19 of the *Code of Iowa*, urban renewal areas may utilize the tax increment financing mechanism to finance the costs of public improvements, economic development incentives or other urban renewal projects. Upon creation of a tax increment district within the Area, by ordinance, the assessment base is frozen and the amount of tax revenue available from taxes paid on the difference between the frozen base and the increased value, if any, is segregated into a separate fund for the use by the County to pay costs of the eligible urban renewal projects. Certain increased taxes generated by any new development, above the base value, are distributed to the taxing entities, if not requested by the County, and in any event upon the expiration of the tax increment district.

B. General Obligation Bonds.

Under Division III of Chapter 384 and Chapter 403 of the *Code of Iowa*, the County has the authority to issue and sell general obligation bonds for specified essential and general corporate purposes, including the acquisition and construction of certain public improvements within the Area, as amended, and for other urban renewal projects or incentives for development consistent with this Plan, as amended. Such bonds are payable from the levy of unlimited ad valorem taxes on all the taxable property within

the County. It may be the County will elect to abate some or all of the debt service on these bonds with incremental taxes from this Area, as amended.

The County may also determine to use tax increment financing to provide incentives such as cash grants, loans, tax rebates or other incentives to developers or private entities in connection with the urban renewal projects identified in the Plan, as amended. In addition, the County may determine to issue general obligation bonds, tax increment revenue bonds or such other obligations, or loan agreements for the purpose of making loans or grants of public funds to private businesses located in the Area for urban renewal projects. Alternatively, the County may determine to use available funds for making such loans or grants or other incentives related to urban renewal projects. In any event, the County may determine to use tax increment financing to reimburse the County for any obligations or advances.

Nothing herein shall be construed as a limitation on the power of the County to exercise any lawful power granted to the County under Chapter 15, Chapter 15A, Chapter 403, Chapter 427B, or any other provision of the *Code of Iowa* in furtherance of the objectives of the Plan.

EFFECTIVE PERIOD

This Amendment will become effective upon its adoption by the Board of Supervisors and will remain in effect until it is repealed by the Board of Supervisors. Notwithstanding anything to the contrary in the Plan, any prior amendment, resolution, or document, the Plan, as amended, shall remain in effect until terminated by the Board of Supervisors.

The use of incremental property tax revenues, or the “division of revenue,” as those words are used in Chapter 403 of the *Code of Iowa*, will be consistent with Chapter 403 of the Iowa Code. Nothing in this Amendment shall alter the duration of the division of revenue as previously explained in the Plan, as amended.

REPEALER AND SEVERABILITY CLAUSE

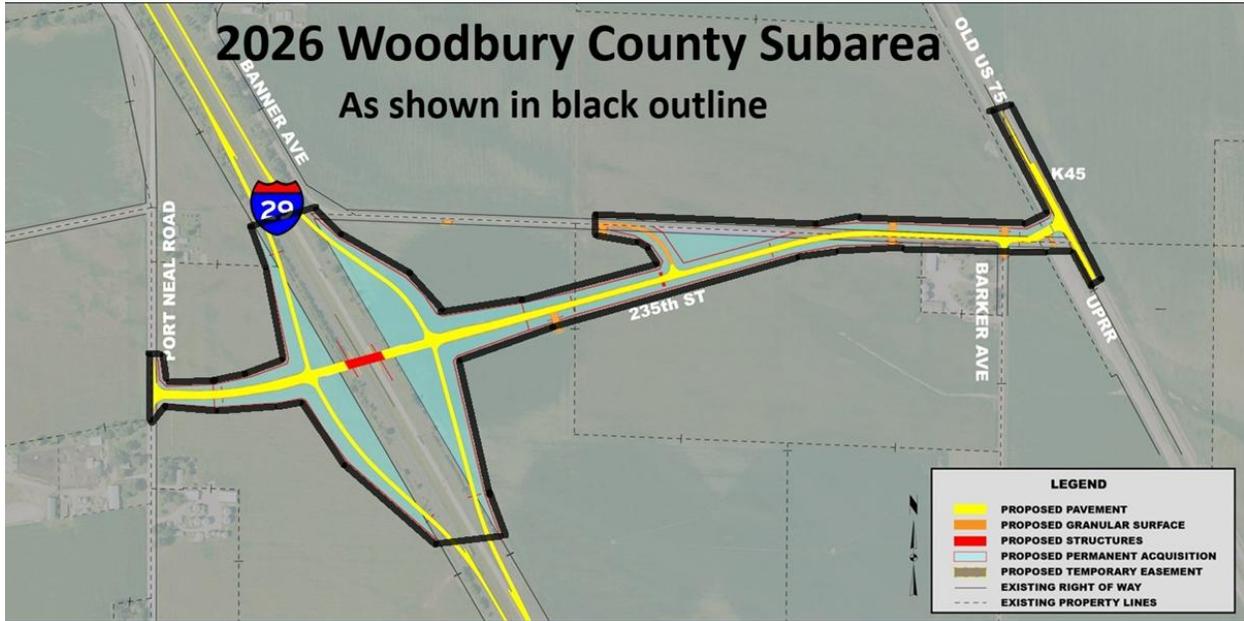
Any parts of the Plan or prior amendments to the Plan in conflict with this Amendment are hereby repealed.

If any part of this Amendment or the Plan, as previously amended, is determined to be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the validity of the Amendment or the Plan, as previously amended, as a whole, or any part of the Amendment or the Plan, as previously amended, not determined to be invalid or unconstitutional.

EXHIBIT A
LAND TO BE ADDED TO THE
GROW WOODBURY COUNTY URBAN RENEWAL AREA
BY 2026 AMENDMENT
("2026 SUBAREA")

Including 235th St., which starts on Port Neal Road 0.18 miles Southwest of the Northwest ¼ of the Southwest ¼ of Section 8, Township 87 North, Range 47 West, Woodbury County, Iowa, northeast 1.12 Miles to the intersection of 325th St. and Old Hwy 75, K45 including the new Exit 139 interchange on I-29 overpass and ramps.

EXHIBIT B
MAP OF THE 2026 SUBAREA



4933-3966-0937-1\18799-051

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 _____, 2026.

County Auditor, Woodbury County, State of Iowa

(SEAL)

CONSULTATION MEETING REPORT

February 17, 2026

Re: Woodbury County, Iowa – 2026 Amendment to the Grow Woodbury County Urban Renewal Plan

TO WHOM IT MAY CONCERN:

After mailed notice to the Kingsley-Pierson Community School District, Lawton-Bronson Community School District, Maple Valley-Anthon Oto Community School District, Odebolt-Arthur-Battle Creek-Ida Grove Community School District, River Valley Community School District, Sergeant Bluff-Luton Community School District, Sioux City Community School District, Westwood Community School District, and Woodbury Central Community School District regarding the 2026 Amendment to the Grow Woodbury County Urban Renewal Plan, a consultation meeting was held on February 10, 2026 at 9:00 A.M., in the Basement, Woodbury County Courthouse, 620 Douglas Street, Sioux City, Iowa.

The meeting was opened at 9:00 A.M.

In attendance were the following individuals and representatives of the taxing entities:

None

A summary of the verbal comments/recommendations made during the consultation is as follows:

None

The County received no written recommendations from the Schools at the consultation meeting.

WOODBURY COUNTY, IOWA



Ryan Ericson, Finance/Budget Director

Date: 2-17-2026



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

February 17, 2026

Via E-Mail Only

Ryan Ericson, Finance Director
Woodbury County Courthouse
620 Douglas Street, Room 104
Sioux City, Iowa 51101

Re: Woodbury County, Iowa - Not to Exceed \$640,000 General Obligation Capital Loan Notes (ECP-1); Not to Exceed \$319,300 General Obligation Capital Loan Notes (ECP-2); Not to Exceed \$240,700 General Obligation Capital Loan Notes (GCP);

Dear Ryan:

We have prepared and are enclosing three sets of suggested proceedings to be acted upon by the Board on the date fixed for the hearing on the issuance of the above-mentioned Notes, pursuant to the provisions of Code Sections 331.402, 331.442, and 331.443. A certificate to attest each of the proceedings is also enclosed. **These resolutions should be placed on the agenda after the hearings but before the Board accepts the proposal from the Bank and before the Board adopts the pre-levy resolution.**

The proceedings are prepared to show as a first step the receipt of any oral or written objections from any resident or property owner to the proposed action of the Board to issue the Notes. A summary of objections received or made, if any, should be attached to the proceedings. After all objections have been received and considered if the Board decides not to abandon the proposal to issue the Notes, a form of resolution follows that should be introduced and adopted, entitled "Resolution Instituting Proceedings to Take Additional Action for the Issuance of Not to Exceed \$640,000 General Obligation Capital Loan Notes"; "Resolution Instituting Proceedings to Take Additional Action for the Issuance of Not to Exceed \$319,300 General Obligation Capital Loan Notes"; and "Resolution Instituting Proceedings to Take Additional Action for the Issuance of Not to Exceed \$240,700 General Obligation Capital Loan Notes".

As to the general county purpose portion of this issue, the proceedings have been prepared on the basis that no petition will be filed asking that the question of issuing the Notes be submitted to the qualified electors of the County. **If a valid petition is filed, please notify us as soon as possible** since the enclosed proceedings will have to be revised to either abandon the proposal to issue the Notes or direct the County Commissioner of Elections to call a special election.

Action Must Be Taken At The Hearing.

The Board is required by statute to adopt each of the resolutions instituting proceedings to issue the Notes at the hearing, or an adjournment thereof. If necessary to adjourn, the minutes are written to accommodate that action.

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

Appeal to District Court.

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

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

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

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

Ahlers & Cooney, P.C.

Sincerely,



Jason L. Comisky
FOR THE FIRM

JLC:qm

Enclosures

cc: Tina Bertrand (via email)
Michelle Skaff (via email)
Karen James (via email)
Nate Summers (via email)

ITEMS TO INCLUDE ON AGENDA FOR FEBRUARY 24, 2026

WOODBURY COUNTY, IOWA

Not to exceed \$640,000 General Obligation Capital Loan Notes

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

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

February 24, 2026

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: _____

* * * * *

The Chairperson announced that this was the time and place for the public hearing and meeting on the matter of the authorization of a Loan Agreement and the issuance of not to exceed \$640,000 General Obligation Capital Loan Notes, in order to provide funds to pay the costs of demolition of abandoned, dilapidated, or dangerous buildings, structures or properties or the abatement of a nuisance including demolition of the old law enforcement center and acquiring, developing, and improving the geographic computer data system including hardware, software and dashboard, for essential county purposes, and that notice of the proposed action by the Board to institute proceedings for the authorization of the Loan Agreement and the issuance of the Notes had been published as provided by Sections 331.402 and 331.443 of the Code of Iowa.

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

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

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

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

Whereupon, Board Member _____ introduced and delivered to the Auditor the Resolution hereinafter set out entitled "RESOLUTION INSTITUTING PROCEEDINGS TO TAKE ADDITIONAL ACTION FOR THE ISSUANCE OF NOT TO EXCEED \$640,000 GENERAL OBLIGATION CAPITAL LOAN NOTES", and moved:

- that the Resolution be adopted.
- to ADJOURN and defer action on the Resolution and the proposal to institute proceedings for the issuance of notes to the meeting to be held at _____ .M. on the _____ day of _____, 2026, at this place.

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

AYES: _____

NAYS: _____

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

RESOLUTION NO. _____

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

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

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

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

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

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

Chairperson

ATTEST:

County Auditor

CERTIFICATE

STATE OF IOWA)
) SS
COUNTY OF WOODBURY)

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

WITNESS my hand and the seal of the Board hereto affixed this _____ day of _____, 2026.

County Auditor, Woodbury County, State of Iowa

(SEAL)

ITEMS TO INCLUDE ON AGENDA FOR FEBRUARY 24, 2026

WOODBURY COUNTY, IOWA

Not to exceed \$319,300 General Obligation Capital Loan Notes

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

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

February 24, 2026

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: _____

* * * * *

The Chairperson announced that this was the time and place for the public hearing and meeting on the matter of the authorization of a Loan Agreement and the issuance of not to exceed \$319,300 General Obligation Capital Loan Notes, in order to provide funds to pay the costs of the erection, equipment, remodeling or reconstruction various public building projects, including the site or grounds thereof, including replacement of an elevator at the Courthouse and replacing or repairing sidewalks at the emergency services building; and equipping various public buildings including software, hardware, fiberoptics and other equipment, for essential county purposes, and that notice of the proposed action by the Board to institute proceedings for the authorization of the Loan Agreement and the issuance of the Notes had been published as provided by Sections 331.402 and 331.443 of the Code of Iowa.

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

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

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

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

Whereupon, Board Member _____ introduced and delivered to the Auditor the Resolution hereinafter set out entitled "RESOLUTION INSTITUTING PROCEEDINGS TO TAKE ADDITIONAL ACTION FOR THE ISSUANCE OF NOT TO EXCEED \$319,300 GENERAL OBLIGATION CAPITAL LOAN NOTES", and moved:

- that the Resolution be adopted.
- to ADJOURN and defer action on the Resolution and the proposal to institute proceedings for the issuance of notes to the meeting to be held at _____ .M. on the _____ day of _____, 2026, at this place.

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

AYES: _____

NAYS: _____

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

RESOLUTION NO. _____

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

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

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

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

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

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

Chairperson

ATTEST:

County Auditor

CERTIFICATE

STATE OF IOWA)
) SS
COUNTY OF WOODBURY)

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

WITNESS my hand and the seal of the Board hereto affixed this _____ day of _____, 2026.

County Auditor, Woodbury County, State of Iowa

(SEAL)

ITEMS TO INCLUDE ON AGENDA FOR FEBRUARY 24, 2026

WOODBURY COUNTY, IOWA

Not to exceed \$240,700 General Obligation Capital Loan Notes

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

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

February 24, 2026

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: _____

* * * * *

The Chairperson announced that this was the time and place for the public hearing and meeting on the matter of the authorization of a Loan Agreement and the issuance of not to exceed \$240,700 General Obligation Capital Loan Notes, in order to provide funds to pay the costs of acquisition and development of land for a public park or other recreation or conservation purpose, including the Little Sioux Road project, for general county purposes, and that notice of the proposed action by the Board to institute proceedings for the authorization of the Loan Agreement and the issuance of the Notes and the right to petition for an election had been published as provided by Sections 331.402 and 331.442 of the Code of Iowa, and the Chairperson then asked the County Auditor whether any petition had been filed in the Auditor's Office, in the manner provided by Section 331.306 of the Code of Iowa, and the Auditor reported that no such petition had been filed, requesting that the question of issuing the Notes be submitted to the qualified electors of the County.

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

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

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

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

Whereupon, Board Member _____ introduced and delivered to the Auditor the Resolution hereinafter set out entitled "RESOLUTION INSTITUTING PROCEEDINGS TO TAKE ADDITIONAL ACTION FOR THE ISSUANCE OF NOT TO EXCEED \$240,700 GENERAL OBLIGATION CAPITAL LOAN NOTES", and moved:

- that the Resolution be adopted.
- to ADJOURN and defer action on the Resolution and the proposal to institute proceedings for the issuance of notes to the meeting to be held at _____ .M. on the _____ day of _____, 2026, at this place.

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

AYES: _____

NAYS: _____

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

RESOLUTION NO. _____

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

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

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

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

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

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

Chairperson

ATTEST:

County Auditor

CERTIFICATE

STATE OF IOWA)
) SS
COUNTY OF WOODBURY)

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

WITNESS my hand and the seal of the Board hereto affixed this _____ day of _____, 2026.

County Auditor, Woodbury County, State of Iowa

(SEAL)



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

February 17, 2026

Via E-Mail Only

Ryan Ericson, Finance Director
Woodbury County Courthouse
620 Douglas Street, Room 104
Sioux City, Iowa 51101

Re: Woodbury County, Iowa - \$1,200,000 (Dollar Amount Subject to Change) General
Obligation Capital Loan Notes, Series 2026A

Dear Ryan:

With this letter I am enclosing suggested proceedings to be acted upon by the Board of Supervisors in accepting a proposal to purchase the above referenced General Obligation Capital Loan Notes. It is my understanding that such a proposal is expected to be considered at the February 24th meeting of the Board. **The resolution accepting proposal should be placed on the agenda after the hearings, after the Board adopts the resolutions instituting proceedings to take additional action, but before the Board adopts the pre-levy resolution.**

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

Should you have any questions pertaining to the proposal or the enclosed proceedings, please don't hesitate to contact me.

Ahlers & Cooney, P.C.

Sincerely,

A handwritten signature in blue ink that reads 'Jason L. Comisky'.

Jason L. Comisky
FOR THE FIRM

JLC:qm

Enclosure

cc: Tina Bertrand (via email)
Michelle Skaff (via email)
Karen James (via email)
Nate Summers (via email)

4907-8916-0847-1\18799-052



Tuesday, February 17, 2026

Honorable Board of Supervisors
Woodbury County
822 Douglas Street, Room 102
Sioux City, IA 51101

Re: \$1,200,000 General Obligation Capital Loan Notes, Series 2026A

Dear County Officials:

The purpose of this letter is to inform you of the winning bid received with respect to the County's \$1,200,000 General Obligation Capital Loan Notes, Series 2026A (the "Notes"). For your review, please see the attached bid tabulation and final numbers for the Notes.

Four prospective lenders submitted bids for the Notes, with the best bid submitted by Security National of Sioux City. This bid reflects a proposed interest rate of 4.20%, which is the basis for the award.

Subsequent to the County Treasurer receiving bank bids, the Iowa State Legislature has proposed legislation which might potentially jeopardize the County's ability to issue General Obligation Bonds for purposes of financing the upcoming Interchange Project. Those changes could be effected as early as July 1, 2026. In the event this legislation were to pass, the County may want to maintain the flexibility to issue all of the debt it needs in order to complete that project prior to July 1. In order to maintain that flexibility, we recommended the County issue the Notes as "not-bank-qualified" so that it can issue in excess of \$10 million in calendar 2026. As bid, the Notes would have been considered "bank-qualified" in which case banks get additional tax benefit to holding the Notes. Since bids had already been received, the County Treasurer requested a not-bank-qualified interest rate from Security National, which came in at 4.45%. I have evaluated that revised proposal, and that additional interest rate is a reasonable increase for the bank to request to have the bonds designated not-bank-qualified, and also grants the County maximum flexibility to issue additional debt for the Interchange Project, should it be needed due to legislative action. This increased interest rate reflects additional interest of \$6,725 over the entire life of the Notes, which we view as a worthwhile cost to ensure the County has the ability to fully finance the Interchange Project prior to July 1, 2026, if needed.

Based on the structure and size of the Notes, credit profile of the County, and current market conditions, UMB Financial Services, Inc. recommends the award of the Notes to Security National Bank. pursuant to the terms submitted.

Thank you for the opportunity to serve Woodbury County!

Best regards,
UMB Financial Services, Inc.

A handwritten signature in blue ink, appearing to read "Nate S. Summers", is written over a light blue horizontal line.

Nate Summers
Senior Vice President, Public Finance

Attachments

2023 Loan for Capital Improvement Projects

Bank	Int Rate	Other terms
Security National	4.20%	
MidStates Bank	4.40%	
Liberty National	4.95%	Other terms & conditions apply. Prepmnt penalty
Bank First	5.00%	
Availa		
Central Bank		
First Interstate Bank		
First Security Bank		
FNB		
Great Southern Bank		
Heritage Bank		
Northwest		
Pioneer Bank		
Prime Bank		
Shelby County		
Sloan Bank		
United Bank		
US Bank		
Valley Bank Mapleton		
Wells Fargo		

SOURCES AND USES OF FUNDS

WOODBURY COUNTY, IOWA
General Obligation Capital Loan Notes, Series 2026A
[New Money for Capital Improvement Projects]
Fed Tax Exempt | Not Rated | NOT Bank Qualified
Par Call: Any Time
Bank Purchaser: Security National, Sioux City, Iowa

Sources:

Bond Proceeds:	
Par Amount	1,200,000.00
	<hr/>
	1,200,000.00
	<hr/> <hr/>

Uses:

Project Fund Deposits:	
Project Fund	1,175,900.00
Delivery Date Expenses:	
Cost of Issuance	24,100.00
	<hr/>
	1,200,000.00
	<hr/> <hr/>

BOND SUMMARY STATISTICS

WOODBURY COUNTY, IOWA
General Obligation Capital Loan Notes, Series 2026A
[New Money for Capital Improvement Projects]
Fed Tax Exempt | Not Rated | NOT Bank Qualified
Par Call: Any Time
Bank Purchaser: Security National, Sioux City, Iowa

Dated Date	06/04/2026
Delivery Date	06/04/2026
Last Maturity	06/01/2030
Arbitrage Yield	4.450189%
True Interest Cost (TIC)	4.450189%
Net Interest Cost (NIC)	4.450000%
All-In TIC	5.428288%
Average Coupon	4.450000%
Average Life (years)	2.242
Duration of Issue (years)	2.132
Par Amount	1,200,000.00
Bond Proceeds	1,200,000.00
Total Interest	119,705.00
Net Interest	119,705.00
Total Debt Service	1,319,705.00
Maximum Annual Debt Service	349,617.50
Average Annual Debt Service	330,615.03
Underwriter's Fees (per \$1000)	
Average Takedown	
Other Fee	

Total Underwriter's Discount	
Bid Price	100.000000

<i>Bond Component</i>	<i>Par Value</i>	<i>Price</i>	<i>Average Coupon</i>	<i>Average Life</i>
Serial Bond	1,200,000.00	100.000	4.450%	2.242
	1,200,000.00			2.242

	TIC	All-In TIC	Arbitrage Yield
Par Value	1,200,000.00	1,200,000.00	1,200,000.00
+ Accrued Interest			
+ Premium (Discount)			
- Underwriter's Discount			
- Cost of Issuance Expense		-24,100.00	
- Other Amounts			
Target Value	1,200,000.00	1,175,900.00	1,200,000.00
Target Date	06/04/2026	06/04/2026	06/04/2026
Yield	4.450189%	5.428288%	4.450189%

BOND DEBT SERVICE

WOODBURY COUNTY, IOWA
General Obligation Capital Loan Notes, Series 2026A
[New Money for Capital Improvement Projects]
Fed Tax Exempt | Not Rated | NOT Bank Qualified
Par Call: Any Time
Bank Purchaser: Security National, Sioux City, Iowa

<i>Period Ending</i>	<i>Principal</i>	<i>Coupon</i>	<i>Interest</i>	<i>Debt Service</i>	<i>Annual Debt Service</i>
12/01/2026	150,000	4.450%	26,255.00	176,255.00	
06/01/2027	150,000	4.450%	23,362.50	173,362.50	349,617.50
12/01/2027	150,000	4.450%	20,025.00	170,025.00	
06/01/2028	150,000	4.450%	16,687.50	166,687.50	336,712.50
12/01/2028	150,000	4.450%	13,350.00	163,350.00	
06/01/2029	150,000	4.450%	10,012.50	160,012.50	323,362.50
12/01/2029	150,000	4.450%	6,675.00	156,675.00	
06/01/2030	150,000	4.450%	3,337.50	153,337.50	310,012.50
	1,200,000		119,705.00	1,319,705.00	1,319,705.00

BOND DEBT SERVICE

WOODBURY COUNTY, IOWA
General Obligation Capital Loan Notes, Series 2026A
[New Money for Capital Improvement Projects]
Fed Tax Exempt | Not Rated | NOT Bank Qualified
Par Call: Any Time
Bank Purchaser: Security National, Sioux City, Iowa

<i>Period Ending</i>	<i>Principal</i>	<i>Coupon</i>	<i>Interest</i>	<i>Debt Service</i>
06/01/2027	300,000	4.450%	49,617.50	349,617.50
06/01/2028	300,000	4.450%	36,712.50	336,712.50
06/01/2029	300,000	4.450%	23,362.50	323,362.50
06/01/2030	300,000	4.450%	10,012.50	310,012.50
	1,200,000		119,705.00	1,319,705.00

ITEMS TO INCLUDE ON AGENDA FOR FEBRUARY 24, 2026

WOODBURY COUNTY, IOWA

\$1,200,000 General Obligation Capital Loan Notes

- Resolution Directing the Acceptance of a Proposal to Purchase \$1,200,000 General Obligation Capital Loan Notes, Series 2026A.

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

February 24, 2026

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 DIRECTING THE ACCEPTANCE OF A PROPOSAL TO PURCHASE \$1,200,000 GENERAL OBLIGATION CAPITAL LOAN NOTES, SERIES 2026A" 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 the Resolution duly adopted as follows:

RESOLUTION NO. _____

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

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

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

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

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

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

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

Section 2. The Chairperson and County Auditor are authorized and directed to proceed on behalf of the County to enter into such Loan Agreement, to negotiate the final terms of a Loan

Agreement to take all action necessary to permit the entering into of a Loan Agreement on a basis favorable to the County and acceptable to the Purchaser, and to proceed to meet the conditions of this accepted proposal.

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

Chairperson, Board of Supervisors

ATTEST:

County Auditor

(Attach Copy of Terms of Proposal)

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 _____, 2026.

County Auditor, Woodbury County, State of Iowa

(SEAL)



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

February 17, 2026

Via E-Mail Only

Ryan Ericson, Finance Director
Woodbury County Courthouse
620 Douglas Street, Room 104
Sioux City, Iowa 51101

Re: Woodbury County, Iowa - \$1,200,000 General Obligation Capital Loan Notes,
Series 2026A

Dear Ryan:

We have prepared and are enclosing proceedings to certify the tax levy for the payment of General Obligation Capital Loan Notes of the County to be issued in 2026 after the budget filing deadline. **The pre-levy resolution should be placed on the agenda after the hearings, after the Board adopts the resolutions instituting proceedings to take additional action, and after the Board adopts the resolution accepting the Bank proposal.** If the Board declines to adopt the resolutions instituting proceedings to take additional action or accepting the Bank proposal, then the pre-levy resolution should not be adopted.

The "pre-levy" resolution imposes levies beginning with the Fiscal Year running July 1, 2026 through June 30, 2027. The levy amount should be included in the FY27 budget or in an amended budget. This resolution will satisfy the requirements for the resolution and levy as required by Iowa Code Chapter 76. When the Notes are issued (the sizing of which may change as directed by the Board), the authorizing resolution will incorporate the budgeted levy and will adjust remaining levies based on actual amortization determined at the sale.

A copy of the Resolution must be filed with the Woodbury County Auditor. It is essential that the Resolution be adopted and filed with the Woodbury County Auditor prior to April 14, 2026. However, to be included in the certified budget, the Resolution should be adopted and filed prior to certification of the budget. Additionally, this amount should be included in the anticipated property tax estimates required to be provided to the Department of Management so that the notice of proposed tax levies and revenues can be mailed to all taxpayers per Division X of HF 718.

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

Please print two copies of the pre-levy proceedings (one to be returned to us and one for the Auditor). Complete all blanks, and the Chairperson and Auditor must sign where indicated,

including the Certificate. **Please return a completed copy of the proceedings via email, followed up by a hard copy, filled in as the original and certified back to us (including the County Auditor's Certificate).**

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

Ahlers & Cooney, P.C.

Sincerely,

A handwritten signature in blue ink that reads "Jason L. Comisky". The signature is written in a cursive style with a large, stylized initial "J".

Jason L. Comisky
FOR THE FIRM

JLC:qm

Enclosures

cc: Tina Bertrand (via email)
Michelle Skaff (via email)
Karen James (via email)
Nate Summers (via email)

ITEMS TO INCLUDE ON AGENDA FOR FEBRUARY 24, 2026

WOODBURY COUNTY, IOWA

\$1,200,000 General Obligation Capital Loan Notes, Series 2026A

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

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

February 24, 2026

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 AUTHORIZING THE ISSUANCE OF \$1,200,000 GENERAL OBLIGATION CAPITAL LOAN NOTES, SERIES 2026A, AND LEVYING A TAX FOR THE PAYMENT THEREOF", and moved that the same be adopted. Board Member _____ seconded the motion to adopt. The roll was called and the vote was,

AYES: _____

NAYS: _____

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

RESOLUTION NO. _____

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

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

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

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

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

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

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

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

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

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

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

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

Chairperson

ATTEST:

County Auditor

CERTIFICATE

STATE OF IOWA)
) SS
COUNTY OF WOODBURY)

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

WITNESS my hand and the seal of the Board hereto affixed this _____ day of _____, 2026.

County Auditor, Woodbury County, State of Iowa

(SEAL)

COUNTY AUDITOR'S CERTIFICATE

I, _____, County Auditor of Woodbury County, State of Iowa, hereby certify that on the _____ day of _____, 2026 there was filed in my office the Resolution of the Board of Supervisors of Woodbury County, State of Iowa, adopted on the 24th day of February, 2026, the Resolution authorizing execution of a Loan Agreement and authorizing the issuance of \$1,200,000 of General Obligation Capital Loan Notes, Series 2026A, and levying a tax therefor.

(COUNTY SEAL)

County Auditor of Woodbury County, State of
Iowa

Wage Plan Employees

Department Heads	7
Supervisory	23
Part Time Staff	19
Full Time Staff	31
Total	80

Account	Account Name	Budget Amount	Department	FTE by Account
0002-36-1201-000-10100	WAGE PLAN EMP. PART TIME	3,897.65	EMS Admin	0.05
0002-36-1201-000-10100	WAGE PLAN EMP. PART TIME	3,897.65	EMS Paramedic	0.05
0002-36-1201-000-10100	WAGE PLAN EMP. PART TIME	3,897.65	EMS Paramedic	0.05
0002-36-1201-000-10100	WAGE PLAN EMP. PART TIME	3,897.65	EMS Paramedic	0.05
0002-36-1201-000-10100	WAGE PLAN EMP. PART TIME	3,897.65	EMS Paramedic	0.05
0002-36-1201-000-10003	WAGE PLAN EMPLOYEES	3,897.65	EMS Paramedic	0.05
0002-41-1200-000-10100	WAGE PLAN EMP. PART TIME	13,882.14	EMS Admin	0.20
0002-41-1200-000-10003	WAGE PLAN EMPLOYEES	13,882.14	EMS Admin	0.20
0001-04-1100-000-10100	WAGE PLAN EMP. PART TIME	9,574.74	Attorney Admin	0.25
0002-41-1200-000-10100	WAGE PLAN EMP. PART TIME	17,352.67	EMS Admin	0.25
0002-41-1200-000-10100	WAGE PLAN EMP. PART TIME	17,937.67	EMS Admin	0.25
0002-05-1430-000-10100	WAGE PLAN EMP. PART TIME	13,647.66	Sheriff Courthouse Security	0.25
0002-05-1430-000-10100	WAGE PLAN EMP. PART TIME	13,647.66	Sheriff Courthouse Security	0.25
0002-05-1430-000-10100	WAGE PLAN EMP. PART TIME	12,338.69	Sheriff Courthouse Security	0.25
0002-05-1430-000-10100	WAGE PLAN EMP. PART TIME	13,647.66	Sheriff Courthouse Security	0.25
0002-05-1430-000-10100	WAGE PLAN EMP. PART TIME	13,647.66	Sheriff Courthouse Security	0.25
0001-50-9030-000-10003	WAGE PLAN EMPLOYEES	33,991.37	Human Resources Administration	0.50
0001-60-9040-000-10003	WAGE PLAN EMPLOYEES	31,915.80	Mental Health Advocate	0.50
0001-16-9108-000-10100	WAGE PLAN EMP. PART TIME	13,621.66	Building Services Central Services	0.60
0001-22-6100-000-10100	WAGE PLAN EMP. PART TIME	23,931.65	Conservation Administration	0.60
0001-22-6120-000-10100	WAGE PLAN EMP. PART TIME	29,137.14	Conservations Naturalist	0.60
0001-22-6120-000-10100	WAGE PLAN EMP. PART TIME	29,242.05	Conservations Naturalist	0.60
0001-22-6120-000-10100	WAGE PLAN EMP. PART TIME	27,702.55	Conservations Naturalist	0.60
0001-04-1100-000-10004	SUPERVISORY	81,390.68	Attorney Admin	1.00
0001-01-9001-000-10004	SUPERVISORY	131,325.01	BOS Administration	1.00
0001-01-9001-000-10003	WAGE PLAN EMPLOYEES	79,427.79	BOS Administration	1.00
0001-01-9001-000-10003	WAGE PLAN EMPLOYEES	67,982.74	BOS Administration	1.00
0001-16-9108-000-10002	DEPARTMENT HEADS	131,324.92	Building Services Central Services	1.00
0001-16-9108-000-10004	SUPERVISORY	82,296.07	Building Services Central Services	1.00
0001-22-6100-000-10002	DEPARTMENT HEADS	142,394.63	Conservation Administration	1.00
0001-22-6100-000-10004	SUPERVISORY	100,867.49	Conservation Administration	1.00
0001-22-6100-000-10003	WAGE PLAN EMPLOYEES	73,864.17	Conservation Administration	1.00
0001-22-6100-000-10003	WAGE PLAN EMPLOYEES	73,183.39	Conservation Administration	1.00
0001-22-6110-000-10004	SUPERVISORY	73,904.55	Conservation Parks and Conservation	1.00
0001-22-6110-000-10004	SUPERVISORY	83,674.31	Conservation Parks and Conservation	1.00
0001-22-6110-000-10004	SUPERVISORY	83,674.31	Conservation Parks and Conservation	1.00
0001-22-6110-000-10003	WAGE PLAN EMPLOYEES	68,085.06	Conservation Parks and Conservation	1.00
0001-22-6110-000-10003	WAGE PLAN EMPLOYEES	69,065.79	Conservation Parks and Conservation	1.00
0001-22-6110-000-10003	WAGE PLAN EMPLOYEES	60,610.32	Conservation Parks and Conservation	1.00
0001-22-6110-000-10003	WAGE PLAN EMPLOYEES	56,358.20	Conservation Parks and Conservation	1.00
0001-22-6110-000-10003	WAGE PLAN EMPLOYEES	56,358.20	Conservation Parks and Conservation	1.00
0001-22-6110-000-10003	WAGE PLAN EMPLOYEES	68,085.06	Conservation Parks and Conservation	1.00
0001-22-6120-000-10004	SUPERVISORY	83,344.36	Conservations Naturalist	1.00
0001-22-6120-000-10003	WAGE PLAN EMPLOYEES	63,762.01	Conservations Naturalist	1.00
0001-22-6120-000-10003	WAGE PLAN EMPLOYEES	74,083.71	Conservations Naturalist	1.00
0011-12-6320-000-10003	WAGE PLAN EMPLOYEES	77,727.73	County Economic Development	1.00
0002-41-1200-000-10002	DEPARTMENT HEADS	99,725.01	EMS Admin	1.00
0002-41-1200-000-10003	WAGE PLAN EMPLOYEES	69,410.67	EMS Admin	1.00
0002-41-1200-000-10003	WAGE PLAN EMPLOYEES	69,410.67	EMS Admin	1.00
0002-41-1200-000-10003	WAGE PLAN EMPLOYEES	71,750.68	EMS Admin	1.00
0002-36-1201-000-10003	WAGE PLAN EMPLOYEES	77,953.09	EMS Paramedic	1.00
0002-36-1201-000-10003	WAGE PLAN EMPLOYEES	77,953.09	EMS Paramedic	1.00
0002-36-1201-000-10003	WAGE PLAN EMPLOYEES	77,953.09	EMS Paramedic	1.00
0002-36-1201-000-10003	WAGE PLAN EMPLOYEES	77,953.09	EMS Paramedic	1.00
0001-50-9030-000-10002	DEPARTMENT HEADS	110,554.45	Human Resources Administration	1.00
0001-50-9030-000-10003	WAGE PLAN EMPLOYEES	46,768.12	Human Resources Administration	1.00
0001-50-9030-000-10003	WAGE PLAN EMPLOYEES	67,982.74	Human Resources Administration	1.00
0002-17-3300-000-10002	DEPARTMENT HEADS	103,822.62	Juvenile Detention Admin	1.00

Account	Account Name	Budget Amount	Department	FTE by Account
0002-17-3300-000-10004	SUPERVISORY	79,676.69	Juvenile Detention Admin	1.00
0002-17-3300-000-10004	SUPERVISORY	84,880.71	Juvenile Detention Admin	1.00
0001-60-9040-000-10003	WAGE PLAN EMPLOYEES	70,257.31	Mental Health Advocate	1.00
0011-24-6010-000-10004	SUPERVISORY	53,841.95	Sec Roads Roadside Management	0.75
0020-20-7111-000-10003	WAGE PLAN EMPLOYEES	17,947.32	Sec Roads Roadside Management	0.25
0020-20-7010-111-10002	DEPARTMENT HEADS	178,602.12	Secondary Roads Admin	1.00
0020-20-7010-212-10004	SUPERVISORY	116,186.72	Secondary Roads Admin	1.00
0020-20-7010-000-10004	SUPERVISORY	96,398.91	Secondary Roads Admin	1.00
0020-20-7010-113-10003	WAGE PLAN EMPLOYEES	67,982.74	Secondary Roads Admin	1.00
0020-20-7111-000-10004	SUPERVISORY	91,561.10	Secondary Roads Districts	1.00
0020-20-7111-000-10004	SUPERVISORY	91,561.10	Secondary Roads Districts	1.00
0020-20-7111-000-10004	SUPERVISORY	90,370.73	Secondary Roads Districts	1.00
0020-20-7111-000-10004	SUPERVISORY	93,218.31	Secondary Roads Districts	1.00
0020-20-7111-000-10004	SUPERVISORY	91,561.10	Secondary Roads Districts	1.00
0001-05-1540-000-10004	SUPERVISORY	88,736.98	Sheriff Civil	1.00
0001-05-1050-000-10004	SUPERVISORY	102,988.80	Sheriff Jail	1.00
0001-05-1050-000-10004	SUPERVISORY	115,948.89	Sheriff Jail	1.00
0001-05-1050-000-10004	SUPERVISORY	99,747.18	Sheriff Jail	1.00
0002-05-1520-000-10004	SUPERVISORY	97,736.01	Sheriff Jail	1.00
0001-21-3200-000-10002	DEPARTMENT HEADS	76,476.78	Veterans Affairs Admin	1.00
0001-21-3200-000-10003	WAGE PLAN EMPLOYEES	63,560.42	Veterans Affairs Admin	1.00
0001-21-3200-000-10003	WAGE PLAN EMPLOYEES	63,560.42	Veterans Affairs Admin	1.00

BOS

Debt Service

Fund 2000

Principal -0100-

Interest -0110-

Woodbury County
 Debt Service Schedule
 For the year Ending June 30, 2027

Note	Original Issue	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36	FY37	FY38	FY39	FY40	FY41	Total Remaining
Capital Loan Note FY17-1	800,000	371,740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	371,740
Capital Loan Note FY17-2	1,000,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000
Capital Loan Note FY22	2,416,000	483,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	483,200
Capital Loan Note FY23	1,900,000	380,000	380,000	-	-	-	-	-	-	-	-	-	-	-	-	-	760,000
Capital Loan Note FY24	800,000	160,000	160,000	160,000	-	-	-	-	-	-	-	-	-	-	-	-	480,000
Capital Loan Note FY25	1,200,000	240,000	240,000	240,000	240,000	-	-	-	-	-	-	-	-	-	-	-	960,000
Capital Loan Note FY26	1,200,000	300,000	300,000	300,000	300,000	-	-	-	-	-	-	-	-	-	-	-	1,200,000
TIF Secondary Gravel Road	10,000,000	885,000	920,000	960,000	995,000	1,025,000	1,055,000	-	-	-	-	-	-	-	-	-	5,840,000
LEC Taxable Portion	25,000,000	1,210,000	1,235,000	1,260,000	1,285,000	1,315,000	1,350,000	1,375,000	1,410,000	1,450,000	1,490,000	1,535,000	1,585,000	1,630,000	1,675,000	-	19,805,000
LEC Tax Exempt	25,000,000	1,010,000	1,050,000	1,090,000	1,135,000	1,180,000	1,225,000	1,275,000	1,330,000	1,380,000	1,435,000	1,495,000	1,555,000	1,615,000	1,680,000	3,400,000	21,855,000
		<u>5,139,940</u>	<u>4,285,000</u>	<u>4,010,000</u>	<u>3,955,000</u>	<u>3,520,000</u>	<u>3,630,000</u>	<u>2,650,000</u>	<u>2,740,000</u>	<u>2,830,000</u>	<u>2,925,000</u>	<u>3,030,000</u>	<u>3,140,000</u>	<u>3,245,000</u>	<u>3,355,000</u>	<u>3,400,000</u>	<u>51,854,940</u>
General Obligation		2,919,940	2,000,000	1,660,000	1,535,000	1,025,000	1,055,000	-	-	-	-	-	-	-	-	-	
Revenue Bonds		2,220,000	2,285,000	2,350,000	2,420,000	2,495,000	2,575,000	2,650,000	2,740,000	2,830,000	2,925,000	3,030,000	3,140,000	3,245,000	3,355,000	3,400,000	

Debt Service Schedule
FY 27

Capital Loan Note - FY 2017
1.99% Interest
Initial Note - \$ 3,717,404
Funding - Property Taxes
Principal : 2000-01-0100-000-51008
Interest: 2000-01-0110-000-52008

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	371,740	7,398	379,138
Totals	<u>371,740</u>	<u>7,398</u>	<u>379,138</u>

Capital Loan Note (Intake) - FY 2017
1.99% Interest
Initial Note - \$ 1,000,000
Funding - Property Taxes
Principal : 2000-01-0100-000-51009
Interest: 2000-01-0110-000-52009

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	100,000	1,990	101,990
Totals	<u>100,000</u>	<u>1,990</u>	<u>101,990</u>

Debt Service Schedule
FY 27

Woodbury County Law Enforcement Center - Taxable Portion

2.669% Interest
Bond Issue - \$25,000,000
Funding - Property Taxes
Principal : 4754-01-0120-000-51011
Interest: 4754-01-0110-000-52011

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	1,210,000	520,812	1,730,812
2028	1,235,000	499,710	1,734,710
2029	1,260,000	475,195	1,735,195
2030	1,285,000	448,798	1,733,798
2031	1,315,000	419,950	1,734,950
2032	1,350,000	389,113	1,739,113
2033	1,375,000	356,241	1,731,241
2034	1,410,000	321,385	1,731,385
2035	1,450,000	284,231	1,734,231
2036	1,490,000	244,574	1,734,574
2037	1,535,000	198,533	1,733,533
2038	1,585,000	151,101	1,736,101
2039	1,630,000	102,125	1,732,125
2040	1,675,000	51,758	1,726,758
	<u>19,805,000</u>	<u>4,463,526</u>	<u>24,268,526</u>

Note: Debt Service Lease Payment to Fund 4754 to cover bond costs. 2000-01-0120-000-56001

Woodbury County Law Enforcement Center - Tax Exempt Portion (New)

2.479% Interest
Bond Issue - \$25,000,000
Funding - Property Taxes
Principal : 4754-01-0120-000-51012
Interest: 4754-01-0110-000-52012

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	1,010,000	874,200	1,884,200
2028	1,050,000	833,800	1,883,800
2029	1,090,000	791,800	1,881,800
2030	1,135,000	748,200	1,883,200
2031	1,180,000	702,800	1,882,800
2032	1,225,000	655,600	1,880,600
2033	1,275,000	606,600	1,881,600
2034	1,330,000	555,600	1,885,600
2035	1,380,000	502,400	1,882,400
2036	1,435,000	447,200	1,882,200
2037	1,495,000	389,800	1,884,800
2038	1,555,000	330,000	1,885,000
2039	1,615,000	267,800	1,882,800
2040	1,680,000	203,200	1,883,200
2041	3,400,000	136,000	3,536,000
	<u>21,855,000</u>	<u>8,045,000</u>	<u>29,900,000</u>

**Debt Service Schedule
FY 27**

TIF Secondary Gravel Road Project

1.246% Interest
Bond Issue - \$10,000,000
Funding - Property Taxes
Principal : 2000-01-0100-000-51013
Interest: 2000-01-0110-000-52013

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	885,000	202,850	1,087,850
2028	920,000	167,450	1,087,450
2029	960,000	130,650	1,090,650
2030	995,000	92,250	1,087,250
2031	1,025,000	62,400	1,087,400
2032	1,055,000	31,650	1,086,650
	<u>5,840,000</u>	<u>687,250</u>	<u>6,527,250</u>

Capital Loan Note - FY 2022

2.16% Interest
Initial Note - \$ 2,416,000
Funding - Property Taxes
Principal : 2000-01-0100-000-51014
Interest: 2000-01-0110-000-52014

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	483,200	10,437	493,637
	<u>483,200</u>	<u>10,437</u>	<u>493,637</u>

Capital Loan Note - FY 2023

3.57% Interest
Initial Note - \$ 1,900,000
Funding - Property Taxes
Principal : 2000-01-0100-000-51017
Interest: 2000-01-0110-000-52017

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	380,000	27,132	407,132
2028	380,000	13,566	393,566
	<u>760,000</u>	<u>40,698</u>	<u>800,698</u>

Debt Service Schedule
FY 27

Capital Loan Note - FY 2024

3.75% Interest
 Initial Note - \$ 800,000
 Funding - Property Taxes
 Principal : 2000-01-0100-000-51018
 Interest: 2000-01-0110-000-52018

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	160,000	18,000	178,000
2028	160,000	12,000	172,000
2029	160,000	6,000	166,000
	<u>480,000</u>	<u>36,000</u>	<u>516,000</u>

Capital Loan Note - FY 2025

5.45% Interest
 Initial Note - \$1,200,000
 Funding - Property Taxes
 Principal : 2000-01-0100-000-51019
 Interest: 2000-01-0110-000-52019

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	240,000	52,320	292,320
2028	240,000	39,240	279,240
2029	240,000	26,160	266,160
2030	240,000	13,080	253,080
	<u>960,000</u>	<u>130,800</u>	<u>1,090,800</u>

Capital Loan Note - FY 2026

4.45% Interest
 Initial Note - \$1,200,000
 Funding - Property Taxes
 Principal : 2000-01-0100-000-51020
 Interest: 2000-01-0110-000-52020

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	300,000	49,618	349,618
2028	300,000	36,712	336,712
2029	300,000	23,363	323,363
2030	300,000	10,012	310,012
	<u>1,200,000</u>	<u>119,705</u>	<u>1,319,705</u>

Grand Total

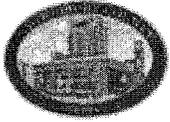
<u>51,854,940</u>	<u>13,542,804</u>	<u>65,397,744</u>
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Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1	Comparison 1	%
				Parent Budget 2025-2026 Budget Director	Budget 2026-2027 Budget Director	
Fund: 2000 - DEBT SERVICE						
Function: 0120 - LEASE PAYMENT						
Expense						
2000-01-0120-000-56001 LEASE PAYMENT TO LEC AUTH	0.00	4,021,252.94	926,880.37	4,017,861.00	4,015,012.00	-2,849.00 -0.07%
Budget Detail						
Budget Code		Units	Price	Amount		
Budget Director LEC Additional Rent		2.00	200,000.00	400,000.00		
Budget Director Tax Exempt Bond Interest		0.00	0.00	874,200.00		
Budget Director Tax Exempt Bond Principal		0.00	0.00	1,010,000.00		
Budget Director Taxable Bond Interest		0.00	0.00	520,812.00		
Budget Director Taxable Bond Principal		0.00	0.00	1,210,000.00		
Total Expense:	0.00	4,021,252.94	926,880.37	4,017,861.00	4,015,012.00	-2,849.00 -0.07%
Total Function: 0120 - LEASE PAYMENT:	0.00	4,021,252.94	926,880.37	4,017,861.00	4,015,012.00	-2,849.00 -0.07%
Total Fund: 2000 - DEBT SERVICE:	0.00	4,021,252.94	926,880.37	4,017,861.00	4,015,012.00	-2,849.00 -0.07%
Report Total:	0.00	4,021,252.94	926,880.37	4,017,861.00	4,015,012.00	-2,849.00 -0.07%



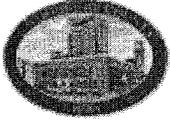
Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1	Comparison 1	Increase / (Decrease)	%
				Parent Budget 2025-2026 Budget Director	Budget 2026-2027 Budget Director		
Fund: 2000 - DEBT SERVICE							
Function: 0110 - LONG-TERM DEBT/WDBY CNTY, LEC - TAXABLE							
Expense							
<u>2000-01-0110-000-52006</u> Interest FY19 Capital Loan Not	3,843.29	0.00	0.00	0.00	0.00	0.00	0.00%
<u>2000-01-0110-000-52007</u> Interest FY20 Capital Loan Not	5,004.00	2,502.00	0.00	0.00	0.00	0.00	0.00%
<u>2000-01-0110-000-52008</u> Interest FY17 Capital Loan Not	29,590.53	22,192.86	7,397.60	14,795.00	7,398.00	-7,397.00	-50.00%
<u>2000-01-0110-000-52009</u> Interest FY17 (Intake) Capital L	7,960.00	5,970.04	1,990.03	3,980.00	1,990.00	-1,990.00	-50.00%
<u>2000-01-0110-000-52010</u> Interest FY21 Capital Loan Not	9,072.00	6,048.00	1,512.00	3,024.00	0.00	-3,024.00	-100.00%
<u>2000-01-0110-000-52013</u> Interest FY22 Sec Rds Gravel C	301,700.00	270,100.00	118,425.00	236,850.00	202,850.00	-34,000.00	-14.36%
<u>2000-01-0110-000-52014</u> Interest FY22 Capital Loan Not	41,748.48	31,485.31	10,609.16	20,874.00	10,437.00	-10,437.00	-50.00%
<u>2000-01-0110-000-52017</u> Interest FY23 Capital Loan Not	64,250.08	54,264.00	20,349.00	40,698.00	27,132.00	-13,566.00	-33.33%
<u>2000-01-0110-000-52018</u> Interest FY24 Capital Loan Not	0.00	30,666.67	12,000.00	24,000.00	18,000.00	-6,000.00	-25.00%
<u>2000-01-0110-000-52019</u> Interest FY25 Capital Loan Not	0.00	0.00	30,883.33	63,583.00	52,320.00	-11,263.00	-17.71%
<u>2000-01-0110-000-52020</u> Interest FY26 Capital Loan Not	0.00	0.00	0.00	0.00	49,618.00	49,618.00	0.00%
Total Expense:	463,168.38	423,228.88	203,166.12	407,804.00	369,745.00	-38,059.00	-9.33%
Total Function: 0110 - LONG-TERM DEBT/WDBY CNTY, LEC - T	463,168.38	423,228.88	203,166.12	407,804.00	369,745.00	-38,059.00	-9.33%
Total Fund: 2000 - DEBT SERVICE:	463,168.38	423,228.88	203,166.12	407,804.00	369,745.00	-38,059.00	-9.33%
Report Total:	463,168.38	423,228.88	203,166.12	407,804.00	369,745.00	-38,059.00	-9.33%



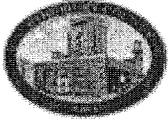
Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget		%
				Parent Budget 2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)		
Fund: 2000 - DEBT SERVICE								
Function: 0100 - LONG-TERM DEBT/WDBY CO. LEC - TAXABLE								
Expense								
<u>2000-01-0100-000-51006</u> Principal FY19 Capital Loan No	157,511.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<u>2000-01-0100-000-51007</u> Principal FY20 Capital Loan No	180,000.00	180,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
<u>2000-01-0100-000-51008</u> Principal FY17 Capital Loan No	371,740.40	371,740.40	0.00	371,740.00	371,740.00	0.00	0.00	0.00%
<u>2000-01-0100-000-51009</u> Principal FY17 (Intake) Capital	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	0.00	0.00%
<u>2000-01-0100-000-51010</u> Principal FY21 Capital Loan No	360,000.00	360,000.00	0.00	360,000.00	0.00	-360,000.00	-100.00%	
<u>2000-01-0100-000-51013</u> Principal FY22 Sec Rds Gravel C	790,000.00	820,000.00	0.00	850,000.00	885,000.00	35,000.00	4.12%	
<u>2000-01-0100-000-51014</u> Principal FY22 Capital Loan No	483,200.00	483,200.00	0.00	483,200.00	483,200.00	0.00	0.00%	
<u>2000-01-0100-000-51017</u> Principal FY23 Capital Loan No	380,000.00	380,000.00	0.00	380,000.00	380,000.00	0.00	0.00%	
<u>2000-01-0100-000-51018</u> Principal FY24 Capital Loan No	0.00	160,000.00	0.00	160,000.00	160,000.00	0.00	0.00%	
<u>2000-01-0100-000-51019</u> Principal FY25 Capital Loan No	0.00	0.00	0.00	240,000.00	240,000.00	0.00	0.00%	
<u>2000-01-0100-000-51020</u> Principal FY26 Capital Loans N	0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00%	
Total Expense:	2,822,452.20	2,854,940.40	0.00	2,944,940.00	2,919,940.00	-25,000.00	-0.85%	
Total Function: 0100 - LONG-TERM DEBT/WDBY CO. LEC - TAX	2,822,452.20	2,854,940.40	0.00	2,944,940.00	2,919,940.00	-25,000.00	-0.85%	
Total Fund: 2000 - DEBT SERVICE:	2,822,452.20	2,854,940.40	0.00	2,944,940.00	2,919,940.00	-25,000.00	-0.85%	
Report Total:	2,822,452.20	2,854,940.40	0.00	2,944,940.00	2,919,940.00	-25,000.00	-0.85%	



Account Number	Description	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1	Comparison 1	%	
					Parent Budget 2025-2026 Budget Director	Budget 2026-2027 Budget Director		to Parent Budget Increase / (Decrease)
Fund: 2000 - DEBT SERVICE								
Function: 9010 - POLICY & ADMINISTRATION/AUDITOR OFFICE								
Revenue								
2000-4-01-9010-61100	BUILDING RENT	0.00	80,004.00	46,669.00	80,000.00	80,000.00	0.00	0.00%
Budget Detail								
Budget Code			Units	Price	Amount			
Budget Director			0.00	0.00	-80,000.00			
2000-4-01-9010-84800	MISCELLANEOUS REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		0.00	80,004.00	46,669.00	80,000.00	80,000.00	0.00	0.00%
Total Function: 9010 - POLICY & ADMINISTRATION/AUDITOR		0.00	80,004.00	46,669.00	80,000.00	80,000.00	0.00	0.00%
Total Fund: 2000 - DEBT SERVICE:		0.00	80,004.00	46,669.00	80,000.00	80,000.00	0.00	0.00%
Report Total:		0.00	80,004.00	46,669.00	80,000.00	80,000.00	0.00	0.00%



Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%	
				Parent Budget 2025-2026 Budget Director	2026-2027 Budget Director			
Fund: 2000 - DEBT SERVICE								
Function: 9020 - POLICY & ADMINISTRATION/TREASURY MANAGEMENT								
Revenue								
2000-4-03-9020-10000	CURRENT NET PROPERTY TAX	4,278,084.25	4,272,557.29	2,875,944.57	5,567,865.00	5,424,847.00	-143,018.00	-2.57%
2000-4-03-9020-10100	DELINQUENT PROPERTY TAX	-10,249.65	2,133.90	3,872.34	0.00	0.00	0.00	0.00%
2000-4-03-9020-12000	MOBILE HOME TAXES	4,895.16	4,499.25	3,917.50	0.00	0.00	0.00	0.00%
2000-4-03-9020-12400	Grain Handled Taxes	802.72	738.48	412.40	0.00	0.00	0.00	0.00%
2000-4-03-9020-16000	UTILITY REPLACEMENT EXCISE	277,905.74	275,904.91	157,164.45	0.00	0.00	0.00	0.00%
2000-4-03-9020-21000	HOMESTEAD TAX CREDIT	85,811.47	84,517.24	49,474.06	0.00	0.00	0.00	0.00%
2000-4-03-9020-21100	ELDERLY & DISABLED TAX CREI	3,814.75	3,053.86	0.00	0.00	0.00	0.00	0.00%
2000-4-03-9020-21300	AGRICULTURAL LAND TAX CRE	16,643.01	16,190.50	17,191.65	0.00	0.00	0.00	0.00%
2000-4-03-9020-21700	FAMILY FARM TAX CREDIT	5,095.24	4,958.73	0.00	0.00	0.00	0.00	0.00%
2000-4-03-9020-22100	MOBILE HOME REPLACEMENT	0.00	15.08	0.00	0.00	0.00	0.00	0.00%
2000-4-03-9020-22200	MILITARY SERVICE REPLACEMI	1,038.73	0.00	0.00	0.00	0.00	0.00	0.00%
2000-4-03-9020-22400	Business Property Tax Replace	80,442.25	79,145.59	43,727.14	0.00	0.00	0.00	0.00%
2000-4-03-9020-22700	COMMERICAL & INDUSTRIAL F	75,156.39	47,779.08	13,893.16	23,890.00	0.00	-23,890.00	-100.00%
2000-4-03-9020-60000	INTEREST ON INVESTMENTS	27,730.48	24,694.34	7,345.28	12,000.00	12,000.00	0.00	0.00%
Total Revenue:		4,847,170.54	4,816,188.25	3,172,942.55	5,603,755.00	5,436,847.00	-166,908.00	-2.98%
Total Function: 9020 - POLICY & ADMINISTRATION/TREASUR		4,847,170.54	4,816,188.25	3,172,942.55	5,603,755.00	5,436,847.00	-166,908.00	-2.98%
Total Fund: 2000 - DEBT SERVICE:		4,847,170.54	4,816,188.25	3,172,942.55	5,603,755.00	5,436,847.00	-166,908.00	-2.98%
Report Total:		4,847,170.54	4,816,188.25	3,172,942.55	5,603,755.00	5,436,847.00	-166,908.00	-2.98%



Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1	Comparison 1	%
					Parent Budget 2025-2026 Budget Director	Budget 2026-2027 Budget Director	
Fund: 2000 - DEBT SERVICE							
Function: 9001 - POLICY & ADMINISTRATION/BOARD ADMINISTRATION							
Revenue							
2000-0-01-9001-90400	AUDITORS TRANSFERS: OTHER	2,421,254.00	2,461,960.00	843,425.00	1,686,850.00	1,787,850.00	101,000.00 5.99%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
Budget Director	From Sec Roads		0.00	0.00	-300,000.00		
Budget Director	Transfer from Gaming		0.00	0.00	-400,000.00		
Budget Director	Transfer from L.O.S.T.		0.00	0.00	-300,000.00		
Budget Director	Transfer from TIF		0.00	0.00	-787,850.00		
Total Revenue:		2,421,254.00	2,461,960.00	843,425.00	1,686,850.00	1,787,850.00	101,000.00 5.99%
Total Function: 9001 - POLICY & ADMINISTRATION/BOARD A		2,421,254.00	2,461,960.00	843,425.00	1,686,850.00	1,787,850.00	101,000.00 5.99%
Total Fund: 2000 - DEBT SERVICE:		2,421,254.00	2,461,960.00	843,425.00	1,686,850.00	1,787,850.00	101,000.00 5.99%
Report Total:		2,421,254.00	2,461,960.00	843,425.00	1,686,850.00	1,787,850.00	101,000.00 5.99%

BOS

Miscellaneous

Review

All Funds

Woodbury County
 Current Proposed Budget - Max Levy Rate
 For the Year Ending June 30, 2027
 As of 2/24/2026

	General Basic Fund 0001	General Supp Fund 0002	Rural Basic Fund 0011	Rural Supp Fund 0012	Debt Service Fund 2000
Current Revenue Budget	\$ 41,183,394	\$ 17,526,415	\$ 6,491,264	\$ -	\$ 7,304,697
Current Expenditures Budget	\$ (41,799,444)	\$ (17,526,415)	\$ (4,091,674)	\$ -	\$ (7,304,697)
Increase/(Decrease) in Cash Balance	\$ (616,050)	\$ 0	\$ 2,399,590	\$ -	\$ -
Projected Cash Balance 6-30-2026	\$ 10,665,981	\$ 822,053	\$ 605,862	\$ -	\$ 298,301
Increase/(Decrease) in Cash Balance	\$ (616,050)	\$ 0	\$ 2,399,590	\$ -	\$ -
Estimated Cash Balance 6-30-2027	\$ 10,049,931	\$ 822,053	\$ 3,005,452	\$ -	\$ 298,301
Estimated Reserve % to FY27 Budget	24.0%	4.7%	73.5%	0.0%	4.1%

	FY 2026	FY 2027 Max	Change	% Change
General Basic	3.81720	3.70602	(0.11118)	-2.9%
General Supplemental	2.41826	2.79184	0.37358	15.4%
Debt Service	0.87572	0.80571	(0.07001)	-8.0%
Total Countywide	7.11118	7.30357	0.19239	2.7%
Rural Basic	2.36559	3.95000	1.58441	67.0%
Rural Supplemental	0.04728	-	(0.04728)	-100.0%
Total Rural	9.52405	11.25357	1.72952	18.2%

Woodbury County
 Current Proposed Budget - No Change in Levy Rate
 For the Year Ending June 30, 2027
 As of 2/24/2026

	General Basic Fund 0001	General Supp Fund 0002	Rural Basic Fund 0011	Rural Supp Fund 0012	Debt Service Fund 2000
Current Revenue Budget	\$ 41,183,394	\$ 16,362,966	\$ 3,978,752	\$ -	\$ 7,304,697
Current Expenditures Budget	\$ (41,799,444)	\$ (17,526,415)	\$ (4,091,674)	\$ -	\$ (7,304,697)
Increase/Decrease in Cash Balance	\$ (616,050)	\$ (1,163,449)	\$ (112,922)	\$ -	\$ -
Projected Cash Balance 6-30-2026	\$ 10,665,981	\$ 822,053	\$ 605,862	\$ -	\$ 298,301
Increase/(Decrease) in Fund Balance	\$ (616,050)	\$ (1,163,449)	\$ (112,922)	\$ -	\$ -
Estimated Cash Balance 6-30-2027	\$ 10,049,931	\$ (341,396)	\$ 492,940	\$ -	\$ 298,301
Estimated Reserve % to FY27 Budget	24.0%	-1.9%	12.0%	#DIV/0!	4.1%

	FY 2026	FY 2027 SAME	Change	% Change
General Basic	3.81720	3.70602	(0.11118)	-2.9%
General Supplemental	2.41826	2.59945	0.18119	7.5%
Debt Service	0.87572	0.80571	(0.07001)	-8.0%
Total Countywide	7.11118	7.11118	(0.00000)	0.0%
Rural Basic	2.36559	2.41287	0.04728	2.0%
Rural Supplemental	0.04728	-	(0.04728)	-100.0%
Total Rural	9.52405	9.52405	(0.00000)	0.0%

FY 27 Tax Rates & Askings to Maintain same tax rates

219301	<u>FY 26</u>	<u>FY 27 Max In Notice</u>	<u>Budget Publication</u>	<u>Current as of last meeting</u>	<u>Keeping Levy same</u>
General Basic	\$ 21,615,700	\$ 22,412,155	22,412,155	22,412,155	22,412,155
General Supplemental	\$ 13,693,899	\$ 16,883,625	16,895,596	16,895,596	15,720,176
Debt Service	\$ 5,567,865	\$ 5,424,847	5,424,847	6,125,229	5,424,847
Rural Basic	\$ 3,827,629	\$ 6,456,464	4,115,908	4,115,908	3,943,952
Rural Supp	\$ 76,500	\$ -	_____	_____	_____
Total Tax Asking	\$ 44,781,593	\$ 51,177,091	48,848,506	49,548,888	47,501,130

Tax Rate

	<u>FY 26</u>	<u>FY 27 maximum</u>	<u>Budget Publication</u>	<u>Current as of last meeting</u>	<u>Keeping Levy same</u>
General Basic	3.8172	3.70602	3.70602	3.70602	3.70602
General Supplemental	2.41826	2.79184	2.79382	2.79382	2.59945
Debt Service	0.87572	0.80571	0.80571	0.90973	0.80571
Total County Wide	7.11118	7.30357	7.30555	7.40957	7.11118
Rural Basic	2.36559	3.95000	2.51807	2.51807	2.41287
Rural Supp	0.04728	0.00000	0.00000	0.00000	0.00000
Total Rural	9.52405	11.25357	9.82362	9.92764	9.52405