



NOTICE OF MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS
(MARCH 3, 2026) (WEEK 10 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 March 3, 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 8 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 24, 2026

3. Approval of claims

4. Board Administration – Karen James
Approval of resolution for tax suspension for C.B.

5. County Treasurer – Tina Bertrand
Approval of property tax refund on parcel #894716401023 in the amount of \$336.00

6. Human Resources – Melissa Thomas
 - a. Approval of Memorandum of Personnel Transactions
 - b. Authorization to Initiate Hiring Process

7. County Auditor – Michelle Skaff
 - Approval of Liquor License Application for Foot Wedge Lounge/Sloan Comm Rec, Sloan

8. Secondary Roads – Laura Sievers
 - Approve the utility permit and permanent easement for the City of Moville

End of Consent Agenda

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|--------------------------------|--|--|-------------|
| | 9. Board Administration – Heather VanSickle | | |
| 4:35 p.m.
(Set time) | a. Public hearing and sale of property parcel #894729406018 (aka 121 Market Street) | | Action |
| 4:37 p.m.
(Set time) | b. Public hearing and sale of property parcel #894721456011 (aka 1011 15 th Street) | | Action |
| | | | |
| | 10. Secondary Roads – Laura Sievers | | |
| | Approval of resolution to vacate excess county right of way south of Newton Path | | Action |
| | | | |
| | 11. Budget Review Discussion for FY 27 | | |
| | a. Miscellaneous Review – All Funds | | Action |
| | b. Approval of FY27 maximum county tax rates and dollars for Auditor budget statement mailing | | Action |
| | | | |
| | 12. Reports on Committee Meetings | | Information |
| | | | |
| | 13. Citizen Concerns | | Information |
| | | | |
| | 14. Board Concerns | | Information |

ADJOURNMENT

Subject to Additions/Deletions

CALENDAR OF EVENTS

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.
WED., MAR 18	12:00 p.m.	Siouxland Economic Development Corporation Meeting, 617 Pierce St., Ste. 202
THU., MAR 19	4:00 p.m.	Conservation Board Meeting, Dorothy Pecaut Nature Center, Stone Park
	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
WED., APR 1	7:30 a.m.	SIMPCO Executive/Finance Committee, 6401 Gordon Drive
	4:45 p.m.	Veteran Affairs Meeting, Veteran Affairs Office, 1211 Tri-View Ave.
MON., APR 6	5:00 p.m.	Board of Adjustment meeting, Courthouse Basement Boardroom

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

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

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

1. Motion by Nelson second by Dietrich to approve the February 24, 2026 agenda. Carried 4-0. Copy filed.

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

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

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

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

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

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

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

Carried 4-0.

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

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

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

RESOLUTION #14,003

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Section 2. This Board further finds:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

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

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

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

RESOLUTION #14,004

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

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

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

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

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

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

WOODBURY COUNTY BOARD OF SUPERVISORS

Copy filed.

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

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

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

RESOLUTION #14,005

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

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

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

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

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

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

PASSED AND APPROVED this 24th day of February, 2026

WOODBURY COUNTY BOARD OF SUPERVISORS

Copy filed.

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

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

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

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

RESOLUTION #14,006

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

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

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

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

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

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

WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

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

RESOLUTION #14,007

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

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

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

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

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

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

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

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

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

WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

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

RESOLUTION #14,008

RESOLUTION AUTHORIZING THE ISSUANCE OF

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

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

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

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

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

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

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

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

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

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

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

principal and interest on the Notes.

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

WOODBURY COUNTY BOARD OF SUPERVISORS

Copy filed.

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

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

Meeting sign in sheet. Copy filed.

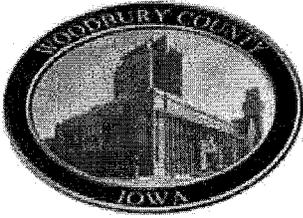
**WOODBURY COUNTY, IOWA
BOARD ADMINISTRATION
MEMORANDUM**

TO: Board of Supervisors
FROM: Karen James, Board Administrative Assistant
RE: Consideration of a Petition for a Tax Suspension
DATE: February 26, 2026

Please consider this request for a tax suspension for C.B. If the Board approves this request, the suspension resolution requires the chairman's signature.

Thank you.

kmj



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

2-24-26

RE: Request for Refund

Dear Board of Supervisors,

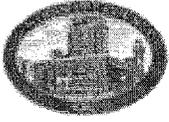
Socorro Melendrez has requested a refund of \$336.00 on parcel 8947 16 401 023 for 3241 Jennings St, Sioux City. The owner of the parcel made a mistake in making a payment last September on this parcel and she should have let her escrow pay the taxes. She is now requesting a refund for the amount that was paid for the March installment of the taxes.

Please give me permission to refund \$336.00 to Socorro Melendrez.

Thank you for your time,

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

Janet L Trimpe
Woodbury County Tax Deputy
jtrimpe@woodburycountyiowa.gov
712-224-6024



Woodbury County Treasurer
 822 Douglas St. Suite 102
 Sioux City, IA 51101

Receipt Number: R00598842

Cashier Name: Leticia Hernandez

Terminal Number: 9

Receipt Date: 9/22/2025 2:03:15 PM

MELENDREZ SOCORRO
 3241 JENNINGS ST
 SIOUX CITY, IA 51104

Trans Code: 100 - Tax Collections

Parcel: 894716401023 Partial Payment

Owner: MELENDREZ SOCORRO

022961 - 2024 Tax 336.00

Account: 894716401023 MELENDREZ SOCORRO

\$336.00

Total Balance Due: \$336.00

Amount: \$336.00

Total Payment Received: \$336.00

Change: \$0.00

Payment Method: 4-Credit Ca Payor: MELENDREZ SOCORRO Reference:

HUMAN RESOURCES DEPARTMENT

MEMORANDUM OF PERSONNEL TRANSACTIONS

DATE: March 3, 2026

*** PERSONNEL ACTION CODE:**

- | | |
|-----------------|----------------------|
| A - Appointment | R - Reclassification |
| T - Transfer | E - End of Probation |
| P - Promotion | S - Separation |
| D - Demotion | O - Other |

TO: WOODBURY COUNTY BOARD OF SUPERVISORS

NAME	DEPARTMENT	EFFECTIVE DATE	JOB TITLE	SALARY REQUESTED	% INCREASE	*	REMARKS
Konidas, Froso	Treasurer	02-25-2026	Clerk II			S	Resigned
Fehrle, Jae	Attorney's Office	03-16-2026	Assistant County Attorney	\$91,024.00/year	5%=\$4,175.00/yr	R	Per AFSCME Attorney – Move from Step 1 to Step 2. Anniversary Date: 3/17/26
DeMers, Andrew	Attorney's Office	03-16-2026	Assistant County Attorney	\$99,364.00/year	4%=\$4,174.00/yr	R	Per AFSCME Attorney – Move from Step 3 to Step 4. Anniversary Date: 3/18/26

APPROVED BY BOARD DATE: _____

MELISSA THOMAS, HR DIRECTOR:

Melissa Thomas HR Director

HUMAN RESOURCES DEPARTMENT

WOODBURY COUNTY, IOWA

DATE: March 3 , 2026

AUTHORIZATION TO INITIATE HIRING PROCESS

DEPARTMENT	POSITION	ENTRY LEVEL	APPROVED	DISAPPROVED
Treasurer	Clerk II	AFSCME Courthouse: \$19.82/hour		

Chairman, Board of Supervisors

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

Date: 02/26/26 Weekly Agenda Date: 03/03/26

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: County Auditor - Michelle Skaff

WORDING FOR AGENDA ITEM:

Consideration and approval for liquor license for Foot WEdge Lounge/Sloan Comm Rec, Sloan, IA

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

EXECUTIVE SUMMARY:

n/a

BACKGROUND:

n/a

FINANCIAL IMPACT:

Unknown at this time

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

Yes No

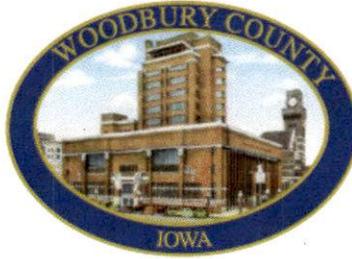
RECOMMENDATION:

Approve Motion

ACTION REQUIRED / PROPOSED MOTION:

Motion to approve an application for a 12-month Class C Retail Alcohol License, for Foot Wedge Lounge/Sloan Comm Rec, effective 02/15/26 through 02/14/27.

**Office Of The
AUDITOR/RECORDER
Woodbury County**
Michelle K. Skaff, Ph.D.
Auditor/Recorder/
Commissioner of Elections



Courthouse – Room 103
620 Douglas
Sioux City, IA 51101
Phone: (712) 279-6702
Fax (712) 279-6629
miskaff@woodburycountyiowa.gov

To: Board of Supervisors

From: Michelle K. Skaff, Auditor & Recorder *MKS*

Date: February 26, 2026

Subject: Liquor License Application for Foot Wedge Lounge/Sloan Comm Rec, Sloan, Iowa.

Please approve and receive for signature, an application for a 12-month, Class C Retail Alcohol License (LC), with Outdoor Service privileges, for Foot Wedge Lounge/Sloan Community Rec, Sloan, Iowa. The license would be effective 02/15/26 through 02/14/27.

CLASS "C" RETAIL ALCOHOL LICENSE APPLICATION

Business Information

Name of Legal Entity: SLOAN COMMUNITY REC CORP

FEIN: XX-XXX0121

Business Type: NPO

This business is registered with the Secretary of State.

Business Number of Secretary of State: 63253

Premises Information

Premises DBA: SLOAN COMMUNITY REC CORP

Premises Address: PO BOX 425 SLOAN IA 51055-0425

Premises Type: Golf Course

Number of Floors: 1

Control of Premises: Lease

Is your premises equipped with at least one adequate, conveniently located indoor or outdoor toilet facility for use by patrons?

Yes

Does your premises conform to all local and state health, fire and building laws and regulations?

Yes

Is your establishment equipped with tables and seats to accommodate a minimum of 25?

Yes

License Information

Effective Date: 15-Feb-2026

Length of License Requested: 12MONTH

Privilege(s) Requested

Outdoor Service - Allows the selling/serving of alcoholic beverages by the license/permit in a designated, adjacent outdoor area.

Provided description of the Outdoor Service Area:

Golf Course

Endorsements

Local Authority: City of Sloan

Dramshop Company: ILLINOIS CASUALTY CO

Ownership Information

Type	Name	ID Type	ID	DOB	Phone	Address	Percentage
Individual	GOODIN, JACOB	SSN	***-**-9867	27-Dec-19 82		1369 220TH STREET SERGEANT BLUFF IA 51054	0.00

Criminal History Details

Has anyone listed on the Ownership page been charged or convicted of a felony offense in Iowa or any other state of the United States?

No

Has anyone listed on the Ownership page been convicted of any violation of any state, county, city, federal or foreign law? For traffic violations, only include those that are drug or alcohol related.

No

Criminal Violations

Contact Information

Contact Name: JAKE GOODIN

Phone Number: (712) 490-7034

Email Address: jake.goodin@goodinins.com

Address: 1369 220TH ST SERGEANT BLUFF IA 51054-8100

Attestation Information

Attestation Name: JACOB GOODIN

Attestation Date: 20-Jan-2026

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

Date: 02/24/2026 Weekly Agenda Date: 03/03/2026

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Laura Sievers, PE, Woodbury County Engineer

WORDING FOR AGENDA ITEM:

Consideration of City of Merville utility permit and permanent easement request

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

EXECUTIVE SUMMARY:

The City of Merville is requesting a utility accommodation and permanent easement for their watermain project

BACKGROUND:

Work in county ROW requires permit by Board of Supervisors per section 318.8 of the Code of Iowa. I have reviewed the site and the use requested.

FINANCIAL IMPACT:

None.

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:

Recommend to approve the utility permit and permanent easement for the City of Merville

ACTION REQUIRED / PROPOSED MOTION:

Motion to approve the utility permit and permanent easement for the City of Merville



Woodbury County Secondary Roads Department

759 E. Frontage Road • Merville, Iowa 51039
Telephone (712) 279-6484 • (712) 873-3215 • Fax (712) 873-3235

WOODBURY COUNTY SECONDARY ROAD DEPARTMENT PERMIT & AGREEMENT TO PERFORM WORK WITHIN WOODBURY COUNTY RIGHT OF WAY

Name of Permittee: City of Merville Phone No.: 712-732-7745

Mailing Address: 21 Main Street, Merville, IA 51309

Township: 89 Section: SW 1/4 of SE 1/4 of Sec 29 & 30

Woodbury County, State of Iowa, and City of Merville (hereinafter referred to as property owner, organization or authorized representative) do hereby enter into the following permit and agreement:

1. Woodbury County hereby consents to and grants permission to the property owner, organization or authorized representative, to conduct the following described construction or activities within the right-of-way:

Placement of watermain in an easement on property located along Humbolt Ave & 160th Street.

2. In consideration of Woodbury County granting said permission and consent, the property owner, organization or authorized representative hereby promises and agrees to the following:

A. The applicant shall carry on the construction, repair and maintenance with serious regard to the safety of the traveling public and adjacent property owners.

B. The property owner, organization or authorized representative, at his/her own expense, shall provide all safety measures and warning devices necessary to protect the traveling public such as but not limited to, signs, lights, and barricades during the day and at night if the roadway will be obstructed. Traffic protection shall be in accordance with Part VI of the current Manual on Uniform Traffic Control Devices for Streets and Highways. The Department will loan the required signs to the applicant who shall be responsible for placing the signs and covering or removing when not in use, removal after the work has been completed, and return of the Department owned signs to the Department maintenance facility from which obtained. The applicant shall be responsible for correctly using signs as needed while work is in progress. Flagging operations are the responsibility of the applicant.

C. In placing any drainage structure, no natural drainage course will be altered or blocked.

D. The finished project shall be left in a satisfactory condition subject to the approval of the County Engineer. The traveled portion of the roadway shall not be damaged or disturbed. The property owner, organization or authorized representative assumes all liability and agrees to reimburse Woodbury County for any damage to the roadway or ditch caused by placement of this structure. Permittee is to call County Engineer for upon completion for final inspection.

E. The property owner, organization or authorized representative shall notify all appropriate telephone and utility companies in advance of any excavation and shall check for underground electric or telephone lines.

F. Woodbury County will not assume any of the cost of the construction of the said improvement or structure nor will Woodbury County assume any future costs for maintenance or replacement of said improvement or structure. If in the best interest of Woodbury County, the said improvement or structure may be removed by the County, or may be caused to be removed, without any obligation by Woodbury County to pay damages or cost of replacement.

G. Property owner, organization or authorized representative will reseed and mulch the disturbed areas. Property owner, organization or authorized representative will be responsible for seed, mulch, and labor unless otherwise provided in section L.

H. The property owner, organization, or authorized representative hereby agrees to hold Woodbury County and the Woodbury County Secondary Road Department, its employees and agents harmless against any and all claims for damages and personal injury arising out of work performed or actions taken by the applicant related to the construction or maintenance of the facility. The applicant further agrees to reimburse the County or the Department for any expenditures that the County or Department may have to make on said highway rights of way on account of said applicant's construction or maintenance activity or other activities or lack thereof. The applicant shall also save Woodbury County and the Woodbury County Secondary Road Department harmless of any damage or losses that may be sustained by the traveling public on account of such construction, repair or maintenance operations, or other activities.

I. **FAILURE TO CONFORM TO OR TO ACQUIRE A PERMIT IS A VIOLATION OF SECTION 318.8, 2009 CODE OF IOWA.** This permit is subject to any laws now in effect or any laws that may be hereafter enacted and all applicable rules and regulations of local, state and federal agencies. This permit is subject to all the rules and regulations of Woodbury County and the Woodbury County Secondary Road Department.

J. This permit is subject to revocation by the Department at any time and at no cost to the Department, when in the judgment of the Department it is necessary in the improvement or maintenance of the highway or for other reasonable cause.

K. All proposed work covered by this permit shall be at the applicant's expense. The applicant shall reimburse the Woodbury County Secondary Road Department for any materials removed from the highway right of way described as follows:

L. Woodbury County agrees to provide the following contribution toward completion of this project:

M. All work done by property owner, organization or authorized representative pursuant to this agreement shall be completed prior to the _____ Fall 2027.

Entered into this _____ 22nd day of January, 2026.

Signed by:
 1/23/2026
D9754922958748F...
Signature of Property Owner or Authorized Representative

Woodbury County Engineer

Chair, Woodbury County Board of Supervisors

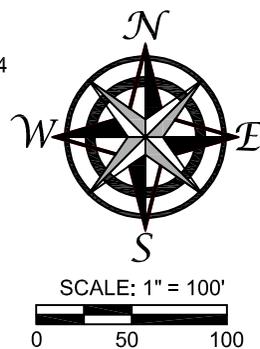
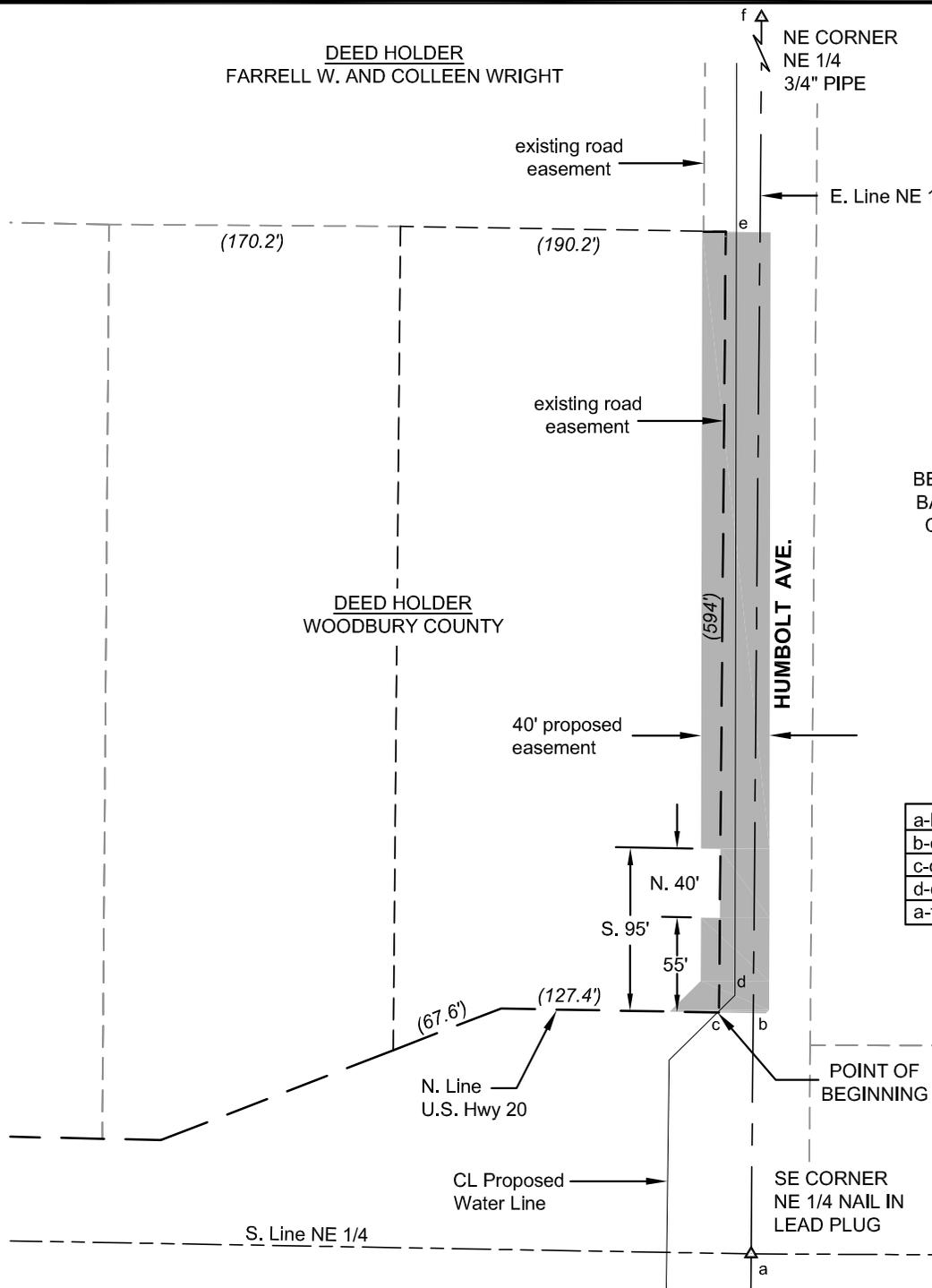
INDEX LEGEND

ACQUISITION PLAT

COUNTY: WOODBURY
 LOT:
 SECTION: 32
 TOWNSHIP: T-89-N
 RANGE: R-44-W 5TH P.M.
 ALIQUOT PART: SE 1/4 NE 1/4
 PROPRIETOR: WOODBURY COUNTY
 PREPARED FOR: CITY OF MOVILLE
 PREPARED BY: JOSHUA A. WERNER IOWA PLS NO. 29451
 COMPANY NAME: ISG
 ADDRESS: 1725 N. LAKE AVE, STORM LAKE, IA. 50588
 PHONE: 712-732-7745

DEED HOLDER
 FARRELL W. AND COLLEEN WRIGHT

DEED HOLDER
 WOODBURY COUNTY



BEARINGS SHOWN HEREON ARE
 BASED ON THE IOWA REGIONAL
 COORDINATE SYSTEM ZONE 4

LINE TABLE

a-b	N 00° 30' 02" E	140.00'
b-c	N 88° 58' 43" W	20.77'
c-d	N 45° 41' 41" E	14.17'
d-e	N 00° 05' 41" E	443.98'
a-f	N 00° 30' 02" E	2638.96'

EASEMENT DESCRIPTION (Woodbury County)

A FORTY FOOT (40') EASEMENT FOR CONSTRUCTION OF A WATER LINE AND APPURTENANCES OVER UNDER AND ACROSS A PART OF THE SOUTHEAST QUARTER OF THE NORTHEAST QUARTER (SE 1/4 NE 1/4) OF SECTION 32, TOWNSHIP 89 NORTH, RANGE 44 WEST OF THE 5TH P.M., WOODBURY COUNTY IOWA LYING TWENTY FEET (20') EACH SIDE OF THE FOLLOWING DESCRIBED CENTERLINE:

Commencing at the Southeast (SE) corner of the Northeast Quarter (NE 1/4) of said Section 32; Thence North 00° 30' 02" East, along the East line of said Northeast Quarter (NE 1/4), 140.00 feet to the eastern extension of the North line of U.S. Highway No. 20; Thence North 88° 58' 43" West, along said North line, 20.77 feet to the Point of Beginning. Thence North 45° 41' 41" East, 14.17 feet; Thence North 00° 05' 41" East, 443.98 feet to the eastern extension of the North line of a parcel owned by Woodbury County, and there terminating.

Excepting therefrom all that part lying within existing easements for public roadway, and further excepting therefrom the West Eleven Feet (W. 11') of the North Forty Feet (N. 40') of the South Ninety-Five Feet (S. 95') of the easement area described hereon.

LEGEND OF SYMBOLS/ABBREVIATIONS

- ▲ SECTION CORNER FOUND (monuments as described)
- 100.00' MEASURED
- (100.00') RECORDED AS
- EASEMENT AREA

I hereby certify that this land surveying document was prepared by me and the related survey work was performed by me or under my direct personal supervision and that I am a duly licensed Land Surveyor under the laws of the State of Iowa.



Josh Werner
 JOSHUA A. WERNER Date: 2/18/26
 License Number 29451
 My License renewal date is December 31, 2026
 Pages covered by this seal 1



I+S GROUP
 PN: 22-27061
 Drawn: BAM
 Sheet 1 OF 1
 Surveyed by: BAM
 Surveyed: 10/24
 Revised: 2/18/26
 Drawing Name:

Architecture
 Engineering
 Land Surveying
 Environmental
 Planning
 www.is-grp.com

RESOLUTION

NOTICE OF PROPERTY SALE

Parcels #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.

ATTEST:

WOODBURY COUNTY BOARD OF SUPERVISORS

Michelle K. Skaff, Ph.D.
Woodbury County Auditor
and Recorder

Mark E. Nelson, Chairman

REQUEST FOR MINIMUM BID

Name: Antonio Garcia Date: 1/29/25
Address: 125 Market St. Phone: 712-710-2375

Address or approximate address/location of property interested in:
121 Market St.

GIS PIN # 894729406018

*This portion to be completed by Board Administration *

Legal Description:

Lot 18 3/4 tr E 1/2 Lot 19
Block 19 Sioux City Addition,
Woodbury County, Iowa

Tax Sale #/Date: #1328 6/18/07 Parcel #

Tax Deeded to Woodbury County on: 12/23/25

Current Assessed Value: Land \$8,700 Building 0 Total \$8,700

Approximate Delinquent Real Estate Taxes: \$16,552

Approximate Delinquent Special Assessment Taxes: \$15,354

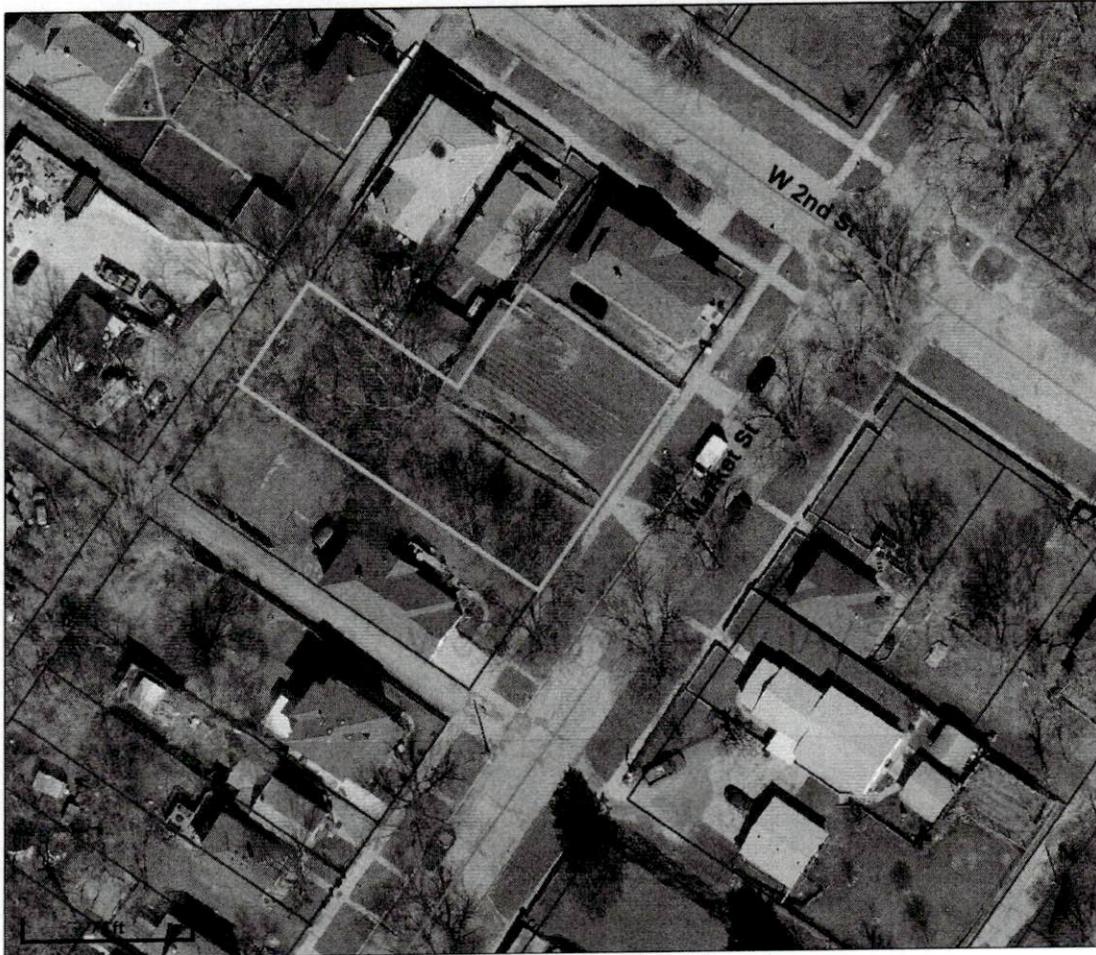
*Cost of Services: \$127

Inspection to: Daw Bittinger Date: 1/29/25

Minimum Bid Set by Supervisor: \$500 Daniel C. Bittinger

Date and Time Set for Auction: Tuesday, March 3rd @ 4:35 p.m.

* Includes: Abstractors costs; Sheriff's costs; publishing costs; and mailing costs.



Overview



Legend

- Roads
- Corp Boundaries
- Townships
- Parcels

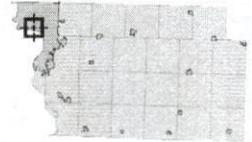
Parcel ID	894729406018	Alternate ID	5236	Owner Address	WOODBURY COUNTY IOWA
Sec/Twp/Rng	n/a	Class	R		620 DOUGLAS ST
Property Address	121 MARKET ST SIOUX CITY	Acreage	n/a		SIOUX CITY, IA 51101
District	0087				
Brief Tax Description	SIOUX CITY ADDN LOT 18 & E 1/2 LOT 19 BLK 19 (Note: Not to be used on legal documents)				

Date created: 2/10/2026
Last Data Uploaded: 2/9/2026 10:04:51 PM

Developed by  SCHNEIDER
GEOSPATIAL



Overview



Legend

- Roads
- Corp Boundaries
- Townships
- Parcels

Parcel ID	894729406018	Alternate ID	5236	Owner Address	WOODBURY COUNTY IOWA
Sec/Twp/Rng	n/a	Class	R		620 DOUGLAS ST
Property Address	121 MARKET ST	Acreage	n/a		SIOUX CITY, IA 51101
	SIOUX CITY				
District	0087				
Brief Tax Description	SIOUX CITY ADDN LOT 18 & E 1/2 LOT 19 BLK 19				
	(Note: Not to be used on legal documents)				

Date created: 2/10/2026
 Last Data Uploaded: 2/9/2026 10:04:51 PM

RESOLUTION

NOTICE OF PROPERTY SALE

Parcels #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.

ATTEST:

WOODBURY COUNTY BOARD OF SUPERVISORS

Michelle K. Skaff, Ph.D.
Woodbury County Auditor
and Recorder

Mark E. Nelson, Chairman

REQUEST FOR MINIMUM BID

Name: Antonio Garcia

Date: 1/29/25

Address: 125 Market St

Phone: 712-710-2375

Address or approximate address/location of property interested in:

1011 15th Street

GIS PIN # 894721456011

This portion to be completed by Board Administration

Legal Description:

The East 37 1/2 feet of the South 30 feet of Lot 13 and the East 37 1/2 feet of Lot 14, all in Block 3, Galbraith's Second Addition to Sioux City, in the County of Woodbury and State of Iowa

Tax Sale #/Date: #933 - 6/15/2015

Parcel #

Tax Deeded to Woodbury County on: 11/3/24

Current Assessed Value: Land \$200- Building 0 Total \$200-

Approximate Delinquent Real Estate Taxes: \$8,633

Approximate Delinquent Special Assessment Taxes: \$23,079

*Cost of Services: \$127-

Inspection to: Dan Bittinger

Date: 1/29/25

Minimum Bid Set by Supervisor: \$300 Dan & Bryan T

Date and Time Set for Auction:

* Includes: Abstractors costs; Sheriff's costs; publishing costs; and mailing costs.



Beacon™ Woodbury County, IA / Sioux City



Overview



Legend

- Roads
- Corp Boundaries
- Townships
- Parcels

Parcel ID	894721456011	Alternate ID	176205	Owner Address	WOODBURY COUNTY IOWA
Sec/Twp/Rng	n/a	Class	R		620 DOUGLAS ST
Property Address	1011 15TH ST	Acreeage	n/a		SIOUX CITY, IA 51101
	SIOUX CITY				
District	0087				
Brief Tax Description	GALBRAITHS 2ND E 37 1/2 FT S 30 FT LOT 13 & E 37 1/2 FT LOT 14 BLK 3				
	(Note: Not to be used on legal documents)				

Date created: 2/12/2026
 Last Data Uploaded: 2/11/2026 10:03:57 PM

Developed by  **SCHNEIDER**
GEOSPATIAL



Beacon™ Woodbury County, IA / Sioux City



Overview



Legend

- Roads
- Corp Boundaries
- Townships
- Parcels

Parcel ID	894721456011	Alternate ID	176205	Owner Address	WOODBURY COUNTY IOWA
Sec/Twp/Rng	n/a	Class	R		620 DOUGLAS ST
Property Address	1011 15TH ST	Acreage	n/a		SIOUX CITY, IA 51101
	SIOUX CITY				
District	0087				
Brief Tax Description	GALBRAITHS 2ND E 37 1/2 FT S 30 FT LOT 13 & E 37 1/2 FT LOT 14 BLK 3				
	(Note: Not to be used on legal documents)				

Date created: 2/12/2026
 Last Data Uploaded: 2/11/2026 10:03:57 PM

Developed by SCHNEIDER
 GEOSPATIAL

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

Date: 02/26/2026 Weekly Agenda Date: 03/03/2026

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Laura Sievers, PE, Woodbury County Engineer

WORDING FOR AGENDA ITEM:

Resolution to vacate excess County right of way south of Newton Path

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

EXECUTIVE SUMMARY:

Vacate abandoned portion of old Osceola Ave road right of way due to realignment in the 1960s.

BACKGROUND:

Osceola Ave south of Correctionville was realigned in the late 1960s leaving some of the old roadway now known as Newton Path intact, with the abandoned portion of roadway obliterated and no longer in service to the public. A request was received by the landowner to vacate and clean up the land records.

FINANCIAL IMPACT:

None

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:

Recommend the Board vacate excess right of way south of Newton Path

ACTION REQUIRED / PROPOSED MOTION:

Motion to vacate excess right of way south of Newton Path

RESOLUTION NO. _____

WOODBURY COUNTY, IOWA

VACATION OF EXCESS RIGHT OF WAY

WHEREAS the Code of Iowa, section 306.10 gives the Board of Supervisors the power on its own motion to alter or vacate and close any highway or road under its jurisdiction, and

WHEREAS the Code of Iowa, section 306.11 allows the Board to vacate a road right of way held by easement that will not change the traveled portion of the road or deny access to adjoining landowners, and

WHEREAS a road vacation under the circumstances outlined in section 306.11 does not require a hearing, and

WHEREAS there is excess right of way on the abandoned roadway alignment and

WHEREAS vacation of the excess right of way does not affect access or highway use, and

WHEREAS the Board of Supervisors no longer believes the County needs to maintain its easement on the following County right of way,

NOW THEREFORE BE IT RESOLVED that the Woodbury County Board of Supervisors, enters the following order in regard to the aforementioned right of way vacation.

The Board of Supervisors order the following described right-of-way be vacated.

The abandoned portion of Road 92 (now known as Newton Path), the former alignment of the relocated county highway (now known as Osceola Avenue), in the (NW ¼ NE ¼, SW ¼ NE ¼, SE ¼ NE ¼ & NE ¼ SE ¼) of Section 13, Township 88 North, Range 43 West of the 5th P.M., Woodbury County, Iowa, further described as follows:

Beginning at a point on the road centerline of Newton Path as described in Roll 695 Image 8626 and Document 2022-05818 "...thence North 76°10'03" East, a distance of 90.18 feet to a point on the Centerline of a Local County Road...", thence southeasterly to its intersection with Osceola Ave except the right-of-way as recorded in Book 1213 Page 501, the current west right-of-way of Osceola Avenue.

NOW THEREFORE BE IT RESOLVED by the Woodbury County Board of Supervisors that all interest in the subject section of road right-of-way be vacated, subject to utility easements of record for ingress and egress.

SO ORDERED this 3rd day of March, 2026.

WOODBURY COUNTY BOARD OF SUPERVISORS

Mark Nelson, Board Chair

ATTEST:

David Dietrich, Member

Michelle K. Staff
Woodbury County Auditor

Matthew Ung, Member

Daniel Bittinger II, Member

Kent Carper, Member



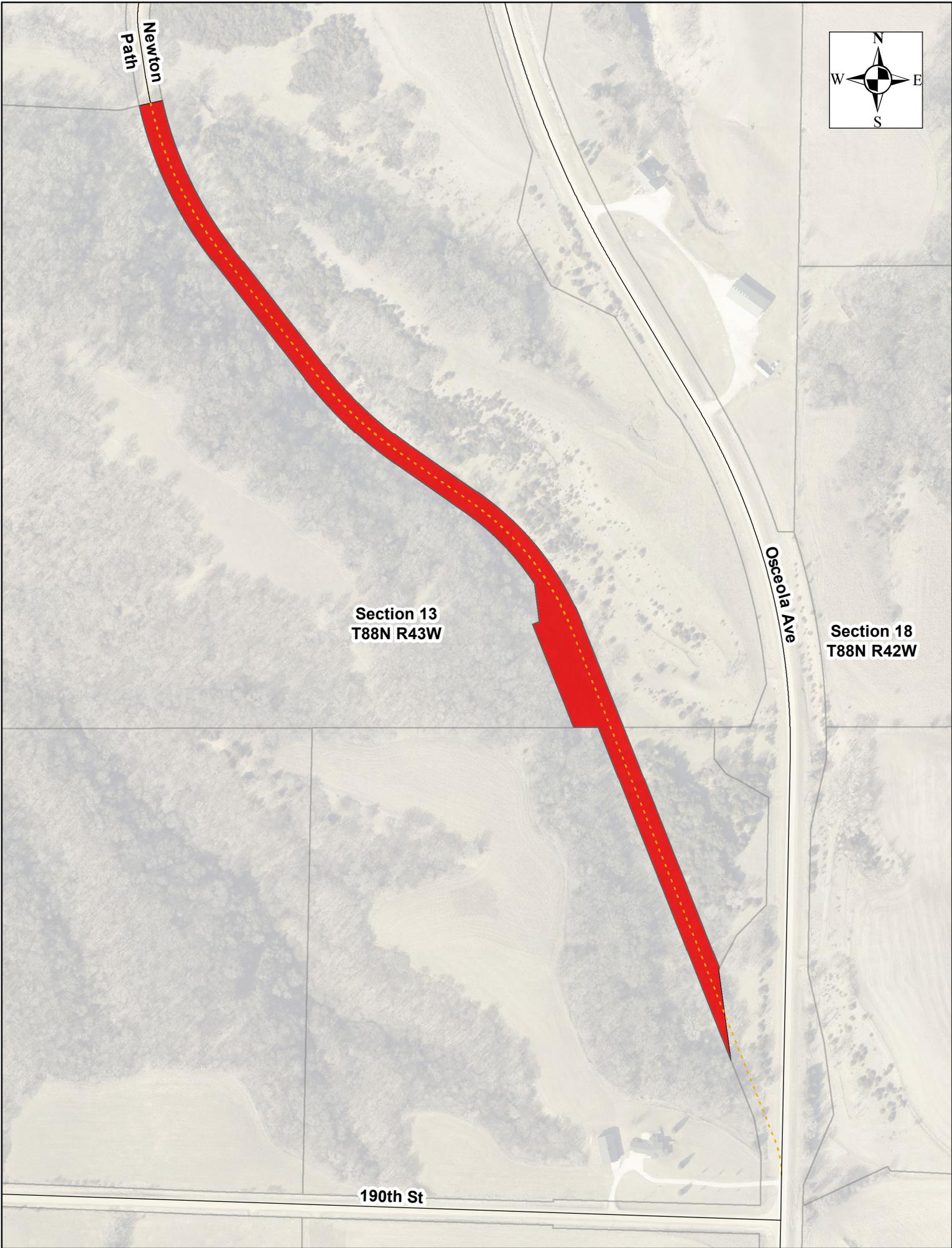
Newton
Path

Section 13
T88N R43W

Section 18
T88N R42W

Osceola Ave

190th St



Woodbury County
 Current Proposed Budget - Max Levy Rate
 For the Year Ending June 30, 2027
 As of 3-3-2026

	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	\$ 17,538,746	\$ 6,491,264	\$ -	\$ 7,304,697
Current Expenditures Budget	\$ (41,825,125)	\$ (17,538,746)	\$ (4,093,184)	\$ -	\$ (7,304,697)
Increase/(Decrease) in Cash Balance	\$ (641,730)	\$ (0)	\$ 2,398,080	\$ -	\$ -
Projected Cash Balance 6-30-2026	\$ 10,655,287	\$ 835,327	\$ 605,507	\$ -	\$ 298,301
Increase/(Decrease) in Cash Balance	\$ (641,730)	\$ (0)	\$ 2,398,080	\$ -	\$ -
Estimated Cash Balance 6-30-2027	\$ 10,013,557	\$ 835,326	\$ 3,003,587	\$ -	\$ 298,301
Estimated Reserve % to FY27 Budget	23.9%	4.8%	73.4%	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	2.79387	0.37561	15.5%
Debt Service	0.87572	0.80571	(0.07001)	-8.0%
Total Countywide	7.11118	7.30560	0.19442	2.7%
Rural Basic	2.36559	3.95000	1.58441	67.0%
Rural Supplemental	0.04728	-	(0.04728)	-100.0%
Total Rural	9.52405	11.25560	1.73155	18.2%

Woodbury County
 Current Proposed Budget - No Change in Levy Rate
 For the Year Ending June 30, 2027
 As of 3-3-2026

	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	\$ (41,825,125)	\$ (17,538,746)	\$ (4,093,184)	\$ -	\$ (7,304,697)
Increase/Decrease in Cash Balance	\$ (641,730)	\$ (1,175,780)	\$ (114,432)	\$ -	\$ -
Projected Cash Balance 6-30-2026	\$ 10,655,287	\$ 835,327	\$ 605,507	\$ -	\$ 298,301
Increase/(Decrease) in Fund Balance	\$ (641,730)	\$ (1,175,780)	\$ (114,432)	\$ -	\$ -
Estimated Cash Balance 6-30-2027	\$ 10,013,557	\$ (340,454)	\$ 491,075	\$ -	\$ 298,301
Estimated Reserve % to FY27 Budget	23.9%	-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%

Woodbury County
Reserve Projection
For the Year Ending June 30, 2027
As of 3-3-2026

	Current FY27 EOY Cash Estimate	Current FY27 Budgeted Exp	Fund to Fund Transfer	Restated FY27 Expenditures	Projected FY27 EOY Reserve %	\$ Needed for 20% Reserve	Surplus/(Deficit)
General Basic	\$ 10,013,557	\$ 41,825,125	\$ -	\$ 41,825,125	23.9%	\$ 8,365,025	\$ 1,648,532
General Supplemental	\$ (340,454)	\$ 17,538,746	\$ 7,597,240	\$ 9,941,506	-3.4%	\$ 1,988,301	\$ (2,328,755)
General Combined	\$ 9,673,103	\$ 59,363,871	\$ 7,597,240	\$ 51,766,631	18.7%	\$ 10,353,326	\$ (680,223)
Rural Basic	\$ 491,075	\$ 4,093,184	\$ -	\$ 4,093,184	12.0%	\$ 818,637	\$ (327,562)
Rural Supplemental	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -
General Combined	\$ 491,075	\$ 4,093,184	\$ -	\$ 4,093,184	12.0%	\$ 818,637	\$ (327,562)

Woodbury County
Tax Levy Rates and Dollars
For the Year Ending June 30, 2027

Tax Levy Rate

	<u>Max Rate</u>	<u>No Change</u>	<u>2nd Option</u>	
General Basic	3.70602	3.70602	3.70602	
General Supplemental	2.79387	2.59945	2.59945	
Debt Service	0.80571	0.80571	0.80571	
Total County Wide	7.30560	7.11118	7.11118	
Rural Basic	3.95000	2.41287	2.48288	Produces a net zero Rural Budget
Rural Supp	-	-	-	
Total Rural	11.25560	9.52405	9.59406	

Tax Askings

	<u>Max Ask</u>	<u>No Change</u>	<u>FY 27</u>
General Basic	\$ 22,412,155	\$ 22,412,155	\$ 22,412,155
General Supplemental	\$ 16,895,956	\$ 15,720,173	\$ 15,720,173
Debt Service	\$ 5,424,847	\$ 5,424,847	\$ 5,424,847
Rural Basic	\$ 6,456,464	\$ 3,943,952	\$ 4,058,386
Rural Supp	-	-	-
Total Tax Asking	<u>51,189,422</u>	<u>47,501,127</u>	<u>47,615,561</u>

	Levy per 100,000
County Wide Tax Base	6,047,499,852 0.016536
Debt Service Tax Base	6,733,004,990 0.014852
Rural tax Base	1,634,547,888 0.061179