



NOTICE OF MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS (MARCH 31, 2026) (WEEK 14 OF 2026)

Live streaming at: https://www.youtube.com/user/woodburycountyiowa

Agenda and Minutes available at: www.woodburycountyiowa.gov

Daniel A. Bittinger II 389-4405 dbittinger@woodburycountyiowa.gov
Kent T. Carper 570-7681 kcarper@woodburycountyiowa.gov
David L. Dietrich 870-9224 ddietrich@woodburycountyiowa.gov
Mark E. Nelson 540-1259 mnelson@woodburycountyiowa.gov
Matthew A. Ung 490-7852 matthewung@woodburycountyiowa.gov

You are hereby notified a meeting of the Woodbury County Board of Supervisors will be held March 31, 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 March 24, 2026
3. Approval of claims
4. Board Administration – Karen James
Approval of resolution for a tax suspension for B.H.
5. Board Administration – Heather Satterwhite
Approval of Notice of Property Sale Resolution for Parcel #884706478016 (aka 2715 S. Cleveland St.) for Tuesday, April 14th at 4:35 p.m.

6. Board of Supervisors – Daniel Bittinger
Approval of letter of commitment for the BOOST Restart Grant Project
7. Board of Supervisors – Mark Nelson
Approval of letter of support for Woodbury County Veteran Affairs
8. Human Resources – Melissa Thomas
 - a. Approval of Memorandum of Personnel Transactions
 - b. Authorization to Initiate Hiring Process
 - c. Approval of retiree request to remain on health, dental & vision insurance

End of Consent Agenda

- | | | |
|--------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| | 9. Siouxland District Health – Kevin Grieme Approval to appoint a two-member sub-committee to serve as Board representatives for discussions with Ida County on merging public health services | Action |
| 4:40 p.m. (Set time) | 10. Building Services – Kenny Schmitz Public hearing on the courthouse freight elevator project | Action |
| | 11. County Attorney – James Loomis Approve 28E Agreement between Woodbury County, Iowa, the Woodbury County Attorney, and the City of Cushing, Iowa | Action |
| | 12. County Auditor – Michelle Skaff Approve up to .460 FTEs to hire temporary clerical help for the 2026 primary election | Action |
| | 13. Secondary Roads – Laura Sievers <ol style="list-style-type: none"> a. Consider a variance for Lawton-Bronson Elementary digital sign b. Approve the resolution establishing a lower speed limit on Banner Avenue and 235th Street | Action Action |
| | 14. Board Administration – Ryan Ericson <ol style="list-style-type: none"> a. Approval of Bond Counsel Engagement Agreement for proposed issuance of not to exceed \$19,500,000 General Obligation Capital Loan Notes b. Approval of resolution to fix April 28th, 2026, at 4:40 p.m. for a meeting to authorize a loan agreement and the issuance of not to exceed \$19,500,000 General Obligation Capital Loan Notes (Urban Renewal Authority) c. Approval of resolution to fix April 28th, 2026, at 4:45 p.m. for a meeting to authorize a loan agreement and the issuance of not to exceed \$19,500,000 General Obligation Capital Loan Notes (Non-Urban Renewal Economic Development) | Action Action Action |
| | 15. Budget Review Discussion for FY 27 Miscellaneous Review – All Funds | Action |
| | 16. Reports on Committee Meetings | Information |
| | 17. Citizen Concerns | Information |

ADJOURNMENT*Subject to Additions/Deletions***CALENDAR OF EVENTS**

| | | |
|---------------------|-------------------|------------------------------------------------------------------------------------|
| WED., APR 1 | 4:45 p.m. | Veteran Affairs Meeting, Veteran Affairs Office, 1211 Tri-View Ave. |
| THU., APR 2 | 12:00 p.m. | SIMPCO Regional Policy and Legislative Committee, 6401 Gordon Drive |
| MON., APR 6 | 5:00 p.m. | Board of Adjustment meeting, Courthouse Basement Boardroom |
| WED., APR 8 | 7:30 a.m. | SIMPCO Executive Finance Committee, 6401 Gordon Drive |
| | 8:05 a.m. | Woodbury County Information Communication Commission, First Floor Boardroom |
| | 10:00 a.m. | STARComm Board Meeting, The Security Institute, WIT Campus |
| | 12:00 p.m. | District Board of Health Meeting, 1014 Nebraska St. |
| THU., APR 9 | 12:00 p.m. | SIMPCO Board of Directors Meeting, 6401 Gordon Drive |
| | 4:00 p.m. | Conservation Board Meeting, Dorothy Pecaut Nature Center, Stone Park |
| WED., APR 15 | 12:00 p.m. | Siouxland Economic Development Corporation Meeting, 617 Pierce St., Ste. 202 |
| THU., APR 16 | 4:30 p.m. | Community Action Agency of Siouxland Board Meeting, 2700 Leech Avenue |
| FRI., APR 17 | 12:00 p.m. | Siouxland Human Investment Partnership Board Meeting, 607 – 4 th Street |
| WED., APR 22 | 1:00 p.m. | SIMPCO Hazardous Materials Response Commission Meeting, 6401 Gordon Dr. |
| | 1:30 p.m. | SIMPCO Local Emergency Planning Committee Meeting, 6401 Gordon Dr. |
| THU., APR 23 | 11:00 a.m. | Siouxland Regional Transit Systems (SRTS) Board Meeting, 6401 Gordon Dr. |
| MON. APR 27 | 5:00 p.m. | Zoning Commission Meeting, Courthouse Basement Boardroom |
| | 1:00 p.m. | Region IV Hazardous Materials Response Commission, 6401 Gordon |
| MON., MAY 4 | 5:00 p.m. | Board of Adjustment meeting, Courthouse Basement Boardroom |
| WED., MAY 6 | 11:00 a.m. | Loess Hills Alliance Stewardship Meeting, Pisgah, Iowa |
| | 1:00 p.m. | Loess Hills Alliance Executive Meeting |
| | 4:45 p.m. | Veteran Affairs Meeting, Veteran Affairs Office, 1211 Tri-View Ave. |
| THU., MAY 7 | 12:00 p.m. | SIMPCO Regional Policy & Legislative Affairs Committee, 6401 Gordon Dr. |

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.

MARCH 24, 2026, THIRTEENTH MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS

The Board of Supervisors met on Tuesday, March 24, 2026, at 4:30 p.m. Board members present were Carper (by phone), Dietrich, Nelson, Ung, and Bittinger II. Staff members present were Karen James, Board Administrative Assistant, Ryan Ericson, Budget and Finance Director, Joshua Widman, Assistant County Attorney, Melissa Thomas, HR Director, 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 March 10, 2026 agenda. Carried 5-0. Copy filed.

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

2. To approve minutes of the March 17, 2026 meeting. Copy filed.
3. To approve the claims totaling \$659,052.68. Copy filed.
4. To approve and authorize the Chairperson to sign a Resolution approving petition for suspension of taxes for Elizabeth Worrell, parcel #894721227006, 1114 Hill Ave.

WOODBURY COUNTY, IOWA
RESOLUTION #14,014
RESOLUTION APPROVING PETITION FOR SUSPENSION OF TAXES

WHEREAS, Elizabeth Worrell, as titleholder of a property located 1114 Hill Ave., Sioux City, Iowa, Woodbury County, Iowa, and legally described as follows:

Parcel #894721227006

BOULEVARD PARK LOT 10 BLK 3

WHEREAS, Elizabeth Worrell 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 24th day of March 2026.

WOODBURY COUNTY BOARD OF SUPERVISORS

Copy filed.

- 5a. To approve the separation of Jason Byers, Equipment Operator, Secondary Roads Dept., effective 03-17-2026. Resigned.; the reclassification of Kyrese Peck, Motor Grader Operator, Secondary Roads Dept., effective 03-30-2026, \$29.34/hour, 1%=\$0.31/hr. Per CWA Roads – Move from Step 1 to Step 2. Anniversary Date: 4/3/26.; the reclassification of John Gibson, Motor Grader Operator, Secondary Roads Dept., effective 03-30-2026, \$29.34/hour, 1%=\$0.31/hr. Per CWA Roads – Move from Step 1 to Step 2. Anniversary Date: 4/3/26.; the other of Nicholas Jorgensen, Youth Worker – PT, Juvenile Detention Dept., effective 03-30-2026, \$22.71/hour, 0%. In-House Job Vacancy Posted on 3/11/26. Move from Temp to Regular PT.; and the separation of Randi Campbell, Clerk III, County Sheriff Dept., effective 06-05-2026. Retired. Copy filed.
- 5b. To approve and authorize the Chairperson to sign the Authorization to initiate the hiring process for Youth Worker – PT Temp, Juvenile Detention Dept. AFSCME Juvenile: \$22.71/hour.; and for Equipment Operator, Secondary Roads Dept. CWA Roads: \$27.86/hour. Copy filed.

Carried 5-0.

6. Information was presented by Tina Bertrand, County Treasurer, on March Property Tax deadline and DCS applications. Copy filed.
- 7a. Motion by Nelson second by Bittinger to set Courthouse Freight Elevator Project public hearing for March 31st, 2026, at 4:40 p.m. Carried 5-0. Copy filed.
- 7b. Motion by Nelson second by Bittinger to authorize the Building Services Department to open bid submissions on 4/7/26 at 3:00 p.m. in the Woodbury County Courthouse Board Office, receive bids on 4/7/26 at the Woodbury County Courthouse Board of Supervisors meeting and approve contract with lowest responsive & responsible bidder. Carried 5-0. Copy filed.
8. Motion by Nelson second by Dietrich to approve the combined participation form for the National Opioids Settlement – Six Remnant Defendants. Carried 5-0. Copy filed.
9. Motion by Nelson second by Dietrich to receive a budget summary from Budget Director Ericson. Carried 5-0. Copy filed.

Motion by Nelson second by Dietrich to receive a levy document from Director Ericson. Carried 5-0. Copy filed.

Motion by Ung second by Nelson to lower the transfer from general basic to general supplemental in the amount of \$173,448. Carried 5-0.

Sheriff Sheehan addressed the board regarding the Sheriff's budget and staffing.

Motion by Nelson second by Bittinger to receive Tax Dollar document from Director Ericson. Carried 5-0. Copy filed.

Motion by Ung second by Bittinger to reduce the general supplemental property tax asking to \$15,720,173 and to reduce the rural basic property tax revenue to \$3,943,952. Carried 5-0.

10. The Board shared reports on committee meetings.
11. Auditor Skaff shared that today, 3-24-26, is the first day that an eligible voter can request a ballot for the general election.
12. Board concerns were heard.

The Board adjourned the regular meeting until March 31, 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: March 26, 2026

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

Thank you.

kmj

RESOLUTION

NOTICE OF PROPERTY SALE

Parcels #884706478016

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

E ½ Vacated N-S alley abutting Lot Twenty-three (23), Block Three (3), Lorraine Place Addition, City of Sioux City in the County of Woodbury and State of Iowa (2715 S. Cleveland St.)

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 **14th Day of April, 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 **14th Day of April, 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 \$125.00** 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 31st Day of March, 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: Carlton Pittman Date: 2/20/24
Address: 2709 S. Cleveland St. Phone: 712-251-7649

Address or approximate address/location of property interested in:
2715 S. Cleveland St - 262 sq. ft.

GIS PIN # 884706478016

**This portion to be completed by Board Administration **

Legal Description:
E 1/2 vac N-S Alley Abutting Lot 23
Block 3, Yorraine Place Addition
City of Sioux City, Woodbury County, Iowa

Tax Sale #/Date: #176 6/15/81 Parcel # 330215

Tax Deeded to Woodbury County on: 1/28/83

Current Assessed Value: Land \$100 Building 0 Total \$100

Approximate Delinquent Real Estate Taxes: 0

Approximate Delinquent Special Assessment Taxes: 0

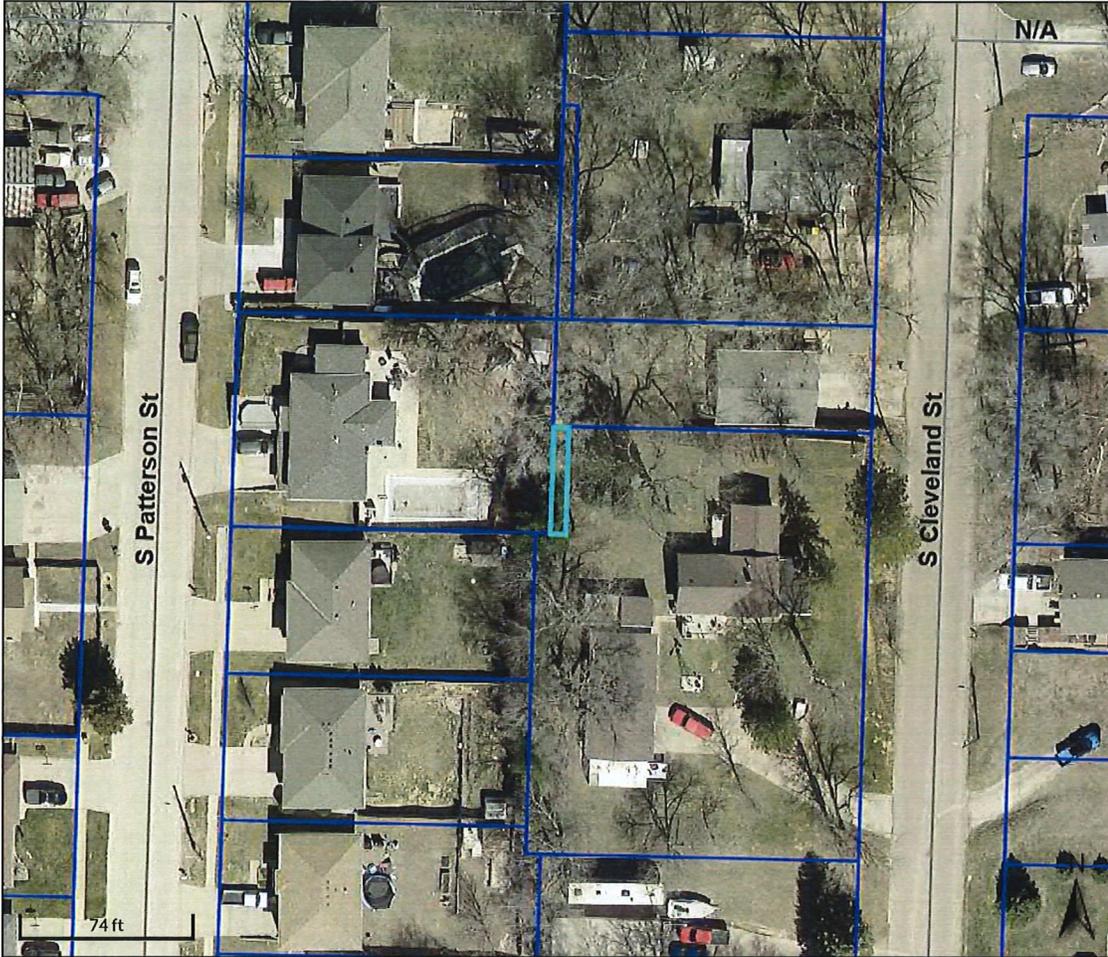
*Cost of Services: 0

Inspection to: Daniel Bittinger II Date: 2/20/24

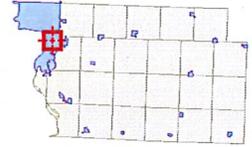
Minimum Bid Set by Supervisor: \$125 per Doc's email -

Date and Time Set for Auction: Tuesday, April 14th @ 4:35 p.m.

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



Overview



Legend

-  Roads
-  Corp Boundaries
-  Townships
-  Parcels

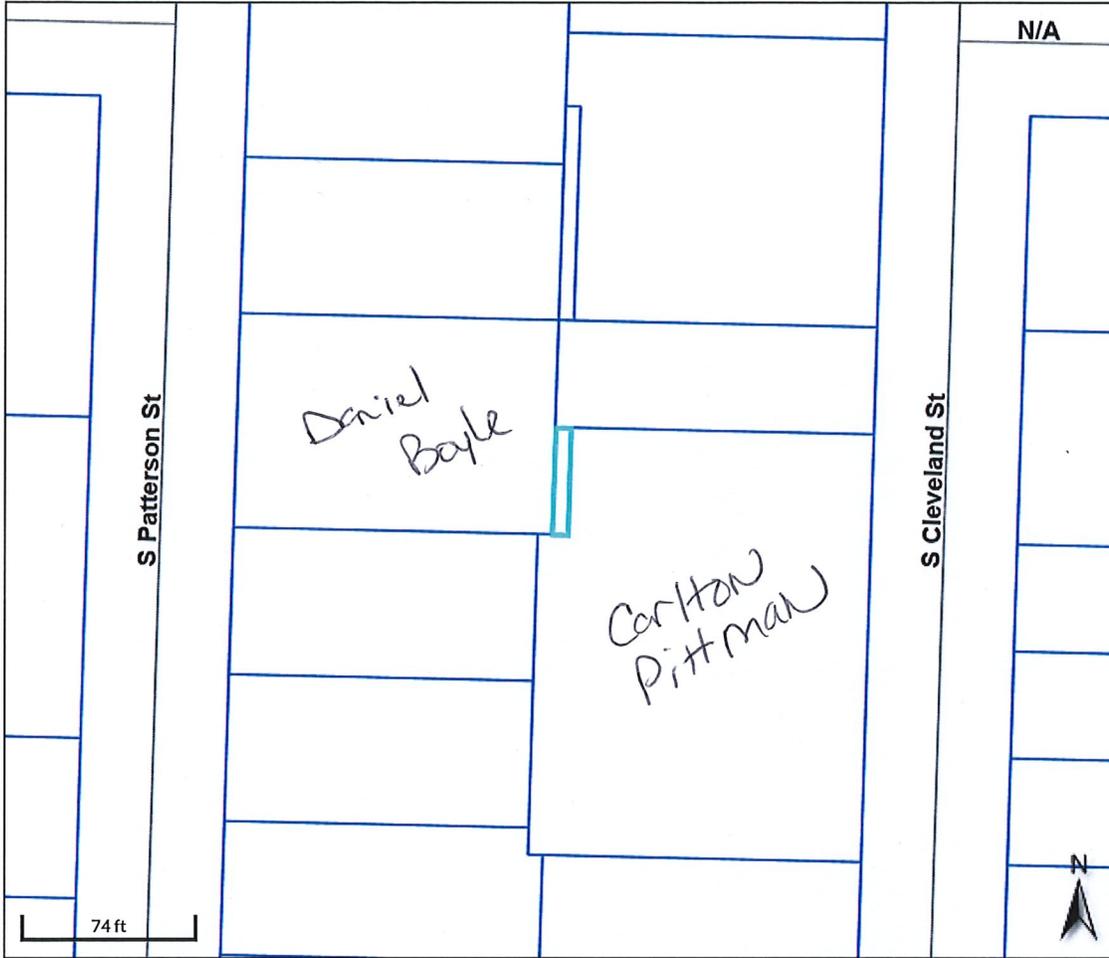
| | | | | | |
|-----------------------|----------------------------------------------------------|--------------|--------|---------------|----------------------|
| Parcel ID | 884706478016 | Alternate ID | 330215 | Owner Address | WOODBURY COUNTY |
| Sec/Twp/Rng | n/a | Class | R | | 620 DOUGLAS ST |
| Property Address | 2715 S CLEVELAND ST | Acreage | n/a | | SIOUX CITY, IA 51101 |
| | SIOUX CITY | | | | |
| District | 0087 | | | | |
| Brief Tax Description | LORRAINE PLACE E 1/2 VAC N-S ALLEY ABUTTING LOT 23 BLK 3 | | | | |
| | (Note: Not to be used on legal documents) | | | | |

Date created: 2/20/2026
 Last Data Uploaded: 2/20/2026 2:09:42 PM

Developed by  **SCHNEIDER**
 GEOSPATIAL

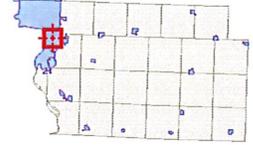


Beacon™ Woodbury County, IA / Sioux City



N/A

Overview



Legend

- Roads
- ▭ Corp Boundaries
- ▭ Townships
- ▭ Parcels

| | | | | | |
|-----------------------|----------------------------------------------------------|--------------|--------|---------------|----------------------|
| Parcel ID | 884706478016 | Alternate ID | 330215 | Owner Address | WOODBURY COUNTY |
| Sec/Twp/Rng | n/a | Class | R | | 620 DOUGLAS ST |
| Property Address | 2715 S CLEVELAND ST | Acreage | n/a | | SIOUX CITY, IA 51101 |
| | SIOUX CITY | | | | |
| District | 0087 | | | | |
| Brief Tax Description | LORRAINE PLACE E 1/2 VAC N-S ALLEY ABUTTING LOT 23 BLK 3 | | | | |
| | (Note: Not to be used on legal documents) | | | | |

Date created: 2/20/2026
 Last Data Uploaded: 2/20/2026 2:09:42 PM

Developed by SCHNEIDER
 GEOSPATIAL



Woodbury County Board of Supervisors

Courthouse • Room 104

620 Douglas Street • Sioux City, Iowa 51101

Telephone (712) 279-6525 • Fax (712) 279-6577

MEMBERS

DANIEL A. BITTINGER II
SIOUX CITY

KENT T. CARPER
SIOUX CITY

DAVID L. DIETRICH
HORNICK

MARK E. NELSON
CORRECTIONVILLE

MATTHEW A. UNG
SIOUX CITY

FINANCE/BUDGET DIRECTOR
RYAN ERICSON

ADMINISTRATIVE ASSISTANT
KAREN JAMES

EXECUTIVE SECRETARY/ PUBLIC BIDDER
HEATHER SATTERWHITE

March 31, 2026

Matt Ohman
Siouxland Human Investment Partnership
2540 Glenn Avenue
Sioux City, IA 51106
mohman@siouxlandship.org

RE: LETTER OF COMMITMENT (GENERAL PARTNER)
BOOST Restart for Young Adults – RESTART FOA (ETA-26-17)

This Letter of Commitment is submitted by Woodbury County Board of Supervisors located in Sioux City, Iowa in support of the application submitted by Siouxland Human Investment Partnership (SHIP).

Woodbury County Board of Supervisors confirms its commitment to collaborate with SHIP over the full 42-month grant period beginning July 1, 2026, to support implementation of the proposed project.

BOOST Restart for Young Adults is a regional workforce development initiative designed to prepare young adults ages 18–24 with justice system involvement for employment in high-demand industries through coordinated training, credential attainment, work-based learning, supportive services, and employment placement across multiple non-contiguous regions.

Woodbury County Board of Supervisors agrees to participate in the project in a manner consistent with its organizational capacity and role. Contributions may include participant outreach and referrals, engagement and retention support, service delivery or coordination, and collaboration with partners to ensure participant success.

The Woodbury County Board of Supervisors seeks to support Siouxland Human Investment Partnership through maintaining a member of the county board on the S.H.I.P. board to continue engagement, offer verbal support during Board of Supervisors meetings for this grant and by providing collaboration with the necessary county staff who can assist during the grant application process with their knowledge base. The Board of Supervisors has supported other non-profit grant applications and recognized the value of this program to offset the need for a government program to address this critical need.

Woodbury County Board of Supervisors agrees to collaborate with SHIP and other project partners to ensure coordinated, participant-centered service delivery and alignment with workforce and reentry goals. The organization agrees to cooperate with data collection and reporting activities as applicable.

The parties acknowledge that project strategies and roles may be refined during implementation and agree to collaborate in good faith.

Authorized Signature

Name: _____

Title: _____

Signature: _____

Date: _____



BOOST Restart
U.S. Department of Labor
Restart Grant Application

SHIP is applying for a grant from the U.S. Department of Labor to continue the BOOST GO program (slated to end 9/30/26).

Grant duration: 42 months (starting 7/1/26, ending 12/31/29)

Population served: Young adults 18-24 residing in Sioux City (Woodbury County, IA) and South Sioux City (Dakota County, NE), and in Clay, Dickinson, Buena Vista, Harrison and Shelby Counties, IA.

served: 267

Funding: \$1,999,999

Program subgrantees: Sky Ranch Behavioral Services, TBD

Program partners: Woodbury County Jail & Electronic Monitoring, Iowa Department of Corrections Residential Treatment Facility (RTF), Iowa Workforce Development (Iowa WORKS), Unity Point Health – St. Luke’s, Western Iowa Tech Community College, Northeast Community College, North Central State Regional Council of Carpenters, Seaboard Triumph, CW Suter, Plains Mechanical Services, Sioux City Foundry, Urban Native Center, Beyond the Bell, Sunrise Retirement, Holy Spirit Retirement, RP Constructors, Wilson Trailer, Midwest Diesel, The Warming Shelter, Wells Enterprises (tentative)

Program purpose: BOOST Restart will reach and deliver customized job driven services focused on in-demand industries leading to industry-recognized credentials and employment. Services focus on training, education, placement, retention, career advancement, support services and follow-up.

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

Date: 3/25/26 Weekly Agenda Date: 3/31/26

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Supervisor Nelson

WORDING FOR AGENDA ITEM:

Letter of Support for Woodbury County Veteran Affairs

ACTION REQUIRED:

- | | | |
|--------------------------------------------|-----------------------------------------------|----------------------------------------------------|
| Approve Ordinance <input type="checkbox"/> | Approve Resolution <input type="checkbox"/> | Approve Motion <input checked="" type="checkbox"/> |
| Public Hearing <input type="checkbox"/> | Other: Informational <input type="checkbox"/> | Attachments <input checked="" type="checkbox"/> |

EXECUTIVE SUMMARY:

Woodbury County Veteran Affairs is seeking a MRHD Grant to help fund office renovations. A letter of support from the BOS is required as part of the application

BACKGROUND:

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?

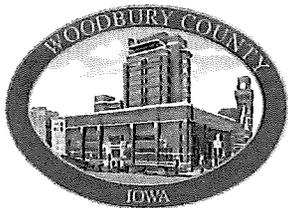
Yes No

RECOMMENDATION:

Approve letter of support

ACTION REQUIRED / PROPOSED MOTION:

Move to approve letter of support



Woodbury County Board of Supervisors

Courthouse • Room 104
620 Douglas Street • Sioux City, Iowa 51101
Telephone (712) 279-6525 • Fax (712) 279-6577

MEMBERS

DANIEL A. BITTINGER II
SIOUX CITY

KENT T. CARPER
SIOUX CITY

DAVID L. DIETRICH
HORNICK

MARK E. NELSON
CORRECTIONVILLE

MATTHEW A. UNG
SIOUX CITY

FINANCE/BUDGET DIRECTOR
RYAN ERICSON

ADMINISTRATIVE ASSISTANT
KAREN JAMES

EXECUTIVE SECRETARY/ PUBLIC BIDDER
HEATHER SATTERWHITE

March 31, 2026

Missouri River Historical Development,

The Woodbury County Board of Supervisors would like to voice our support and offer a letter of commitment to Woodbury County Veteran Affairs. Woodbury County is committed to the health and well-being of our veterans; therefore, it is imperative that we must support the very institutions that work tirelessly to help veterans have access to the tools and resources they need. The staff at Woodbury County Veteran Affairs office have worked creatively and tirelessly to not only reach veterans, but get them access to the resources they have so courageously earned. The Woodbury County Board of Supervisors proudly approves of this grant request, and the purpose of said grant, and would agree to receive any such funds and oversee their proper dispersal. This agenda item was passed by the board on March 31, 2026. The Board of Supervisors believes these improvements to veteran affairs building will continue to offer an appropriate accommodation for our veterans and hopefully the continued growth in benefits to all that have served this country.

Thank you for your time and consideration,

Handwritten signature of Mark E. Nelson in black ink.

Mark E. Nelson
Chairman, Woodbury County Board of Supervisors

Handwritten signature of Daniel A. Bittinger II in black ink.

Daniel A. Bittinger II
Woodbury County Board of Supervisors

Handwritten signature of Dave L. Dietrich in black ink.

Dave L. Dietrich
Vice-Chairman, Woodbury County Board of Supervisors

Kent T. Carper
Woodbury County Board of Supervisors

Handwritten signature of Matthew A. Ung in black ink.

Matthew A. Ung
Woodbury County Board of Supervisors

HUMAN RESOURCES DEPARTMENT

MEMORANDUM OF PERSONNEL TRANSACTIONS

DATE: March 31, 2026

*** PERSONNEL ACTION CODE:**

A - Appointment
T - Transfer
P - Promotion
D - Demotion

R - Reclassification
E - End of Probation
S - Separation
O - Other

TO: WOODBURY COUNTY BOARD OF SUPERVISORS

| NAME | DEPARTMENT | EFFECTIVE DATE | JOB TITLE | SALARY REQUESTED | % INCREASE | * | REMARKS |
|--------------------|------------------|----------------|-----------|------------------|------------|---|------------------------------------------------------------------|
| Chicoine, Logan | Sheriff's Office | 04-20-2026 | Deputy | \$30.59/hour | | A | Authorization to Hire on 3/31/26. Entry Level Salary: \$30.59/hr |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

APPROVED BY BOARD DATE: _____

MELISSA THOMAS, HR DIRECTOR:

Melissa Thomas 3/26/26

**HUMAN RESOURCES DEPARTMENT
WOODBURY COUNTY, IOWA**

DATE: March 31, 2026

AUTHORIZATION TO INITIATE HIRING PROCESS

| DEPARTMENT | POSITION | ENTRY LEVEL | APPROVED | DISAPPROVED |
|-------------------|-----------------|-------------------------------|-----------------|--------------------|
| Sheriff's Office | Deputy | CWA Deputies: \$30.59/hour | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Chairman, Board of Supervisors



Woodbury County Sheriff's Office

LAW ENFORCEMENT CENTER
P. O. BOX 3715 SIOUX CITY, IOWA 51102

CHAD SHEEHAN, SHERIFF

PHONE: 712.279.6010
E-MAIL: csheehan@woodburycountyiowa.gov
FAX: 712.279.6522

March 23, 2026

To the Woodbury County Board of Supervisors & Human Resources Department,

The Woodbury County Sheriff's Office respectfully requests discussion and action on the authorization to hire Logan Chicoine for a Deputy Sheriff position, with a starting wage of \$30.59 per hour, as a Class 2 deputy, and an effective date of 4-20-2026. We request this be placed on the agenda for the Woodbury County Board of Supervisors meeting on March 31, 2026. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "Chad Sheehan".

Chad Sheehan, Sheriff

Cc: file

To whom it may concern:

My name is Randi Campbell and I am planning on retiring as of June 5, 2026. I understand that my insurance will cover me until June 30, 2026.

After this date, I would like to remain on county insurance until I am eligible for Medicare. Therefore, I am requesting permission to be allowed to remain on this insurance. The coverage would only be for myself only.

I would also like to continue with my dental and vision insurance also. Again, this would only be for myself.

I would also like to have the HMO insurance as opposed to what I currently have.

Thank you.

Randi Campbell

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

Date: 03/25/2026 Weekly Agenda Date: 3/31/2026

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Kevin Grieme, Siouxland District Health

WORDING FOR AGENDA ITEM:

Appoint a 2 member sub-committee to serve as Board representatives for discussions with Ida County on merging public health services.

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

EXECUTIVE SUMMARY:

The identification of this two member sub-committee will serve as the representatives of the Woodbury County Board of Supervisors for input and involvement as an agreement is developed.

BACKGROUND:

There have been individual discussions with both Boards of Health and Boards of Supervisors related to this potential merger with Ida County and the provision of public health services. To move forward in creating an agreement that is acceptable to all parties involved, it is important that all have representatives participate in future discussions.

FINANCIAL IMPACT:

There is intended to be no financial impact. Discussions have focused on assuring that no county dollars cross over county lines for the provision of these services.

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:

Identify two BOS of supervisor members to serve as representatives of the Board to participate in future discussions. They would work with SDHD Board of Health Members to continue these discussions.

ACTION REQUIRED / PROPOSED MOTION:

Appointment two Board of Supervisor members to serve as a sub-committee in negotiating an agreement involving Siouxland District Board of Health, Ida County Board of Health and Ida County Board of supervisors in discussions.

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

Date: 3/25/2026 Weekly Agenda Date: 3/31/2026

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Kenny Schmitz

WORDING FOR AGENDA ITEM:

Courthouse Freight Elevator Project- Public Hearing 4:40 PM Set Time

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

EXECUTIVE SUMMARY:

Woodbury County is conducting a hearing on the proposed Woodbury County Courthouse Freight Elevator Replacement Project- 4:40 PM

BACKGROUND:

3/34/2026- Board Sets Dates, Times, and Places to Open & award competitive bids
3/10/2026- Board Approves Plans, Specifications, & Form or contract
10/21/2025- Board Approves Project Funds \$300,00 (unallocated CIP) & \$60,000 (General Basic)
12/16/2025- Board Approves Architects & Engineering Contract with CMBA Architects

FINANCIAL IMPACT:

To be determined in the competitive bid process

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:

Conduct Public Hearing March 31st, 2026, 4:40pm

ACTION REQUIRED / PROPOSED MOTION:

Conduct public hearing and seek input from those for or against said project.

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

Date: March 24, 2026 Weekly Agenda Date: March 31, 2026

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: James Loomis, Woodbury County Attorney

WORDING FOR AGENDA ITEM:

Approve 28E Agreement between Woodbury County Iowa, the Woodbury County Attorney, and the City of Cushing, Iowa.

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

EXECUTIVE SUMMARY:

Approve 28E Agreement between Woodbury County Iowa, the Woodbury County Attorney, and the City of Cushing, Iowa.

BACKGROUND:

The City of Cushing has requested assistance from the Woodbury County Attorney's Office in the prosecution of municipal infraction violations, specifically nuisance violations regarding identified residential properties, occurring within Woodbury County, Iowa. The cost to prepare a case for prosecution to address said nuisance violations is prohibitive for the City of Cushing.

FINANCIAL IMPACT:

\$0.00

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 28E Agreement. See attachment.

ACTION REQUIRED / PROPOSED MOTION:

Approve 28E Agreement.

INTERGOVERNMENTAL AGREEMENT BETWEEN WOODBURY COUNTY, IOWA, THE WOODBURY COUNTY ATTORNEY, AND THE CITY OF CUSHING, IOWA RELATING TO THE PROSECUTION OF MUNICIPAL INFRACTION VIOLATIONS – SPECIFICALLY NUISANCE VIOLATIONS OCCURRING WITHIN WOODBURY COUNTY, IOWA

This Agreement is made and entered into by and between the City of Cushing, Iowa (hereinafter referred to as “City”), Woodbury County, Iowa (hereinafter referred to as “County”), and the Woodbury County Attorney (hereinafter referred to as “County Attorney”) to be effective on _____ day of _____, 2026.

WHEREAS, Section 28E.12 of the Iowa Code specifically allows a political subdivision of the state to contract with another political subdivision to perform any governmental service, activity, or undertaking which either of the political subdivisions is authorized by law to perform; and

WHEREAS, pursuant to Iowa Code section 331.756(1), the County Attorney is vested with the authority to prosecute persons charged with violating a State law. Thus the County Attorney has authority to prosecute State simple misdemeanor violations occurring in Woodbury County, Iowa; and

WHEREAS, pursuant to Iowa Code section 364 and the City of Cushing Municipal Code which is the International Property Maintenance Code, the City is authorized to prosecute municipal infraction violations – specifically nuisance violations occurring in Cushing, Woodbury County, Iowa; and

WHEREAS, City and County and County Attorney desire to enter into an agreement, pursuant to Chapter 28E of the Code of Iowa, providing authority for the County, through the County Attorney or an Assistant County Attorney, to prosecute City municipal infraction violations – specifically nuisance violations occurring within Woodbury County, Iowa.

NOW, THEREFORE, it is agreed by and between the City and County and County Attorney as follows:

1. DURATION: This agreement is not limited to a specific time period and will continue until terminated.
 - a. The County, through the County Attorney, shall have sole discretion on which cases it will handle on behalf of the City.
 - b. This agreement may be terminated at any time by either the City, County, or County Attorney, by giving each of the other parties seven days written notice in advance of the termination date.

2. PURPOSE: The purpose of this agreement is as follows:

- a. To permit the County, through the County Attorney's Office, to assist the City by prosecuting the City municipal infraction violations – specifically nuisance violations occurring in Woodbury County, Iowa.
- b. To provide the County, through the County Attorney or an Assistant County Attorney, with authority to prosecute City municipal infraction violations – specifically nuisance violations occurring within the city of Cushing in the absence of a City Attorney.
- c. To enable the County, through the County Attorney or an Assistant County Attorney, to enter into plea agreements to resolve City municipal infraction violations – specifically nuisance violations where the interest of justice is better served.

3. POWERS OF THE COUNTY and COUNTY ATTORNEY: The powers of the County, through the County Attorney or an Assistant County Attorney, acting under the terms of this agreement shall be able to:

- a. Prosecute City municipal infraction violations – specifically nuisance violations
- b. To enter into plea agreements to resolve City municipal infraction violations – specifically nuisance violations where the interest of justice is better served.

4. RESPONSIBILITIES OF THE COUNTY, THROUGH THE COUNTY ATTORNEY OR AN ASSISTANT COUNTY ATTORNEY:

- a. The County Attorney or an Assistant County Attorney prosecuting a City municipal infraction violation – specifically nuisance violations shall diligently perform the duties of a prosecuting attorney to the best of their ability and shall meet and maintain all professional standards required by a prosecutor throughout the prosecution of the City case.
- b. The County, through the County Attorney or an Assistant County Attorney, shall assume the responsibility and handle any appeal from the judgment of the trial court involving a City municipal infraction violation – specifically nuisance violations until a final judgment is rendered. The decision on whether to appeal a trial court ruling lies solely with the County Attorney.
- c. No separate legal entity is created by the terms of this agreement.

- d. The County shall pay the regular salary of the respective County Attorney and the respective assistants.

IN WITNESS WHEREOF the parties have executed this Agreement on this 23rd day of March, 2026.

CITY OF CUSHING, IOWA

By: [Signature]

Title: Mayor

Attest: [Signature]

Title: clerk

WOODBURY COUNTY, IOWA

By: _____

Title: _____

Attest: _____

Title: _____

WOODBURY COUNTY ATTORNEY

[Signature]
James Loomis

Attest: [Signature]

Title: Woodbury County Attorney

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

Date: 03/27/2026

Weekly Agenda Date: 03/31/2026

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Auditor Recorder Michelle Skaff

WORDING FOR AGENDA ITEM:

Approval for .460 FTE Temporary Elections Clerks

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

EXECUTIVE SUMMARY:

BACKGROUND:

We have budgeted \$20,500.00 for temporary employees in the FY26 budget. Currently, we use a temp agency to hire temporary clerks for our elections. The cost per hour to the temp agency was \$27.75 for the last election. The cost for a clerk II at step 1 is \$19.82 + 1.52 = 21.34 per hour, which means we will have a savings of \$6.41 per hour if we manage the pay for the temporary clerks through our payroll. This will also streamline the W2 process for these individuals.

The total budget of \$20,500 would allow us to have .460 FTE. This would include \$19,043.19 in wages and \$1,456.80 in FICA. This equates to 960 hours. The total quantity of employees would be determined by the Auditor and would not exceed a total of .460.

FINANCIAL IMPACT:

\$0.00

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 by second by to approve up to .460 FTEs to hire temporary clerical help for the 2026 Primary Election.

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

Date: 3/26/2026 Weekly Agenda Date: 3/31/2026

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

WORDING FOR AGENDA ITEM:

Consider a variance for L-B Elementary Digital Sign

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

EXECUTIVE SUMMARY:

The Lawton-Bronson School District has requested a variance to install a digital sign near the elementary school within the Bronson Blacktop right of way, which is under County jurisdiction.

BACKGROUND:

While L-B states the location was selected to provide visibility for motorists and has submitted supporting information and a liability acknowledgment, concerns remain regarding potential driver distraction and impacts to sight distance near the school entrance. Due to these safety concerns, the County Engineer does not recommend approval of the requested variance.

FINANCIAL IMPACT:

There is not an immediate financial impact to Woodbury County.

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 NOT to approve the variance request for a digital sign that hangs into the County ROW.

ACTION REQUIRED / PROPOSED MOTION:

Motion to deny a variance request for a digital sign overhanging into County right-of-way at Lawton-Bronson Elementary

LAWTON-BRONSON COMMUNITY SCHOOL DISTRICT

Chad Shook - Superintendent - shookc@lb-eagles.org
Brandi Jessen - Secondary Principal - jessenb@lb-eagles.org
Austin Busch - Elementary Principal - buscha@lb-eagles.org
Lawton-Bronson Junior-Senior High School
100 Tara Way, Lawton, IA 51030
Phone: 712-944-5181


Lawton-Bronson Elementary School
113 West 1st Street, Bronson, IA 51007
Phone: 712-948-3361

Dear Laura and Members of the Woodbury County Board of Supervisors,

On behalf of the Lawton-Bronson Community School District, I am writing to formally acknowledge and accept responsibility related to the proposed placement of the digital EMC sign at Lawton-Bronson Elementary School.

The District understands that the proposed sign location may fall within or near the county right-of-way and that its placement is being considered through a variance process. In recognition of this, the District agrees that Woodbury County shall not be held liable for any damage to the sign or its supporting structure, regardless of cause.

This includes, but is not limited to, damage resulting from snow removal operations, including plowing, winging, or snow casting; routine or emergency roadway maintenance activities; vehicle traffic or roadway-related incidents; and weather-related events or environmental conditions.

The District acknowledges that the placement of the sign is at its own risk and agrees to assume full responsibility for any repair, replacement, or maintenance associated with the sign.

Furthermore, the District agrees that the sign will not interfere with roadway operations and that any future concerns identified by the County regarding safety, visibility, or maintenance access will be addressed promptly and in good faith.

Thank you for your consideration of this request. Please let me know if any additional documentation or language is needed to support the Board of Supervisors' review.

Sincerely,



Chad Shook
Superintendent
Lawton-Bronson Community School District

"The Lawton-Bronson Community School District will prepare all students to contribute productively to the global world of work and community."

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

Date: 03/26/2026 Weekly Agenda Date: 03/31/2026

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

WORDING FOR AGENDA ITEM:

Consider a resolution to lower the speed limits on Banner Avenue and 235th Street.

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

EXECUTIVE SUMMARY:

A resolution establishing a lower speed limit on Banner Avenue and 235th St due to interchange construction.

BACKGROUND:

The resolution is presented for the board's approval. Due to the 235th St interchange construction and haul route proximity to residences, a lower speed limit is necessary.

FINANCIAL IMPACT:

Cost of signs and labor to install.

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:

I recommend that the Board approve the speed limit resolution.

ACTION REQUIRED / PROPOSED MOTION:

Motion to approve the resolution establishing a lower speed limit on Banner Avenue and 235th Street.

SPEED LIMIT RESOLUTION
235th Street Interchange Construction
RESOLUTION NO. _____

WHEREAS: The Board of Supervisors of Woodbury County is empowered under the authority of sections 321.255 and 321.285, subsection 4 of the Code of Iowa to determine upon the basis of an engineering and traffic investigation conducted by the County Engineer that the speed limit of any secondary road is greater than is reasonable and proper under the conditions existing, and may determine and declare a reasonable and proper speed limit, and

WHEREAS: Such investigation has been requested and completed and the County Engineer has reached an opinion concerning the reasonable and proper speed for the road listed herein,

NOW, THEREFORE BE IT RESOLVED, by the Woodbury County Board of Supervisors that the following speed limit be established, and appropriate signs erected at the locations described as follows:

- 1) Banner Avenue beginning at the intersection of Dogwood Trail/Port Neal Road, then southeasterly to 235th Street, a speed limit of 35 miles per hour is established.
- 2) Continuing on 235th Street at the transition from Banner Avenue then east to the intersection of Old Highway 75, a speed limit of 35 miles per hour is established.

Speed limit shall be effective when appropriate signs giving notice of the speed limits are erected.

Passed and approved this 31st day of March 2026 by the Woodbury County Board of Supervisors.

Mark Nelson, Board Chair

Daniel Bittinger II, Member

Kent Carper, Member

David Dietrich, Member

Matthew Ung, Member

Recommended:

ATTEST:

Laura Sievers, PE Woodbury County Engineer

Michelle K. Skaff, Woodbury County Auditor

**IMN-029-6(170)139--0E-97 - Proposed Haul Routes
I-29 INTERCHANGE AT SERGEANT BLUFF CALL
400,000 CY'S of Embankment In Place**

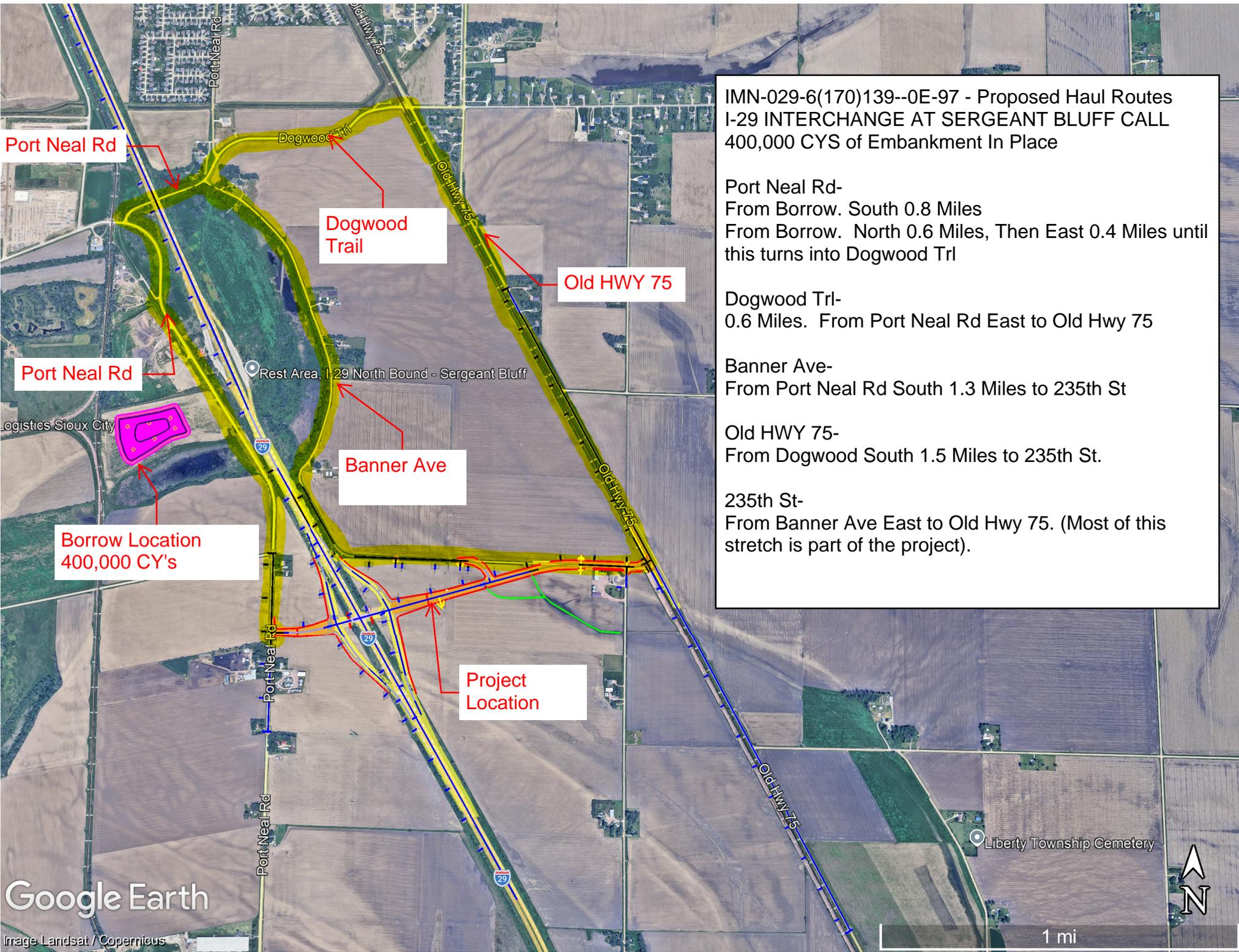
Port Neal Rd-
From Borrow. South 0.8 Miles
From Borrow. North 0.6 Miles, Then East 0.4 Miles until
this turns into Dogwood Trl

Dogwood Trl-
0.6 Miles. From Port Neal Rd East to Old Hwy 75

Banner Ave-
From Port Neal Rd South 1.3 Miles to 235th St

Old HWY 75-
From Dogwood South 1.5 Miles to 235th St.

235th St-
From Banner Ave East to Old Hwy 75. (Most of this
stretch is part of the project).





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

March 25, 2026

Sent via Email

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

RE: Woodbury County, Iowa – Bond Counsel Engagement Agreement
Proposed Issuance of not to exceed \$19,500,000 General Obligation Capital Loan Notes

Dear Board of Supervisors:

The purpose of this Engagement Agreement (the "Agreement") is to disclose and memorialize the terms and conditions under which services will be rendered by Ahlers & Cooney, P.C. as bond counsel to the Woodbury County, Iowa (the "County" or "Issuer") in connection with the above-referenced issuance (the "Bonds"). While additional members of our firm may be involved in representing the Issuer on other matters unrelated to the Bonds, this Agreement relates to the agreed-upon scope of bond counsel services described herein (the "Services").

A. SCOPE OF SERVICES -- *Bond Counsel*

As Bond Counsel, we will represent the County and cooperate with the following persons and firms: the underwriters or other bond purchasers who purchase the Bonds from the County (all of whom are referred to as the "Bond Purchasers"), counsel for the Bond Purchasers, the Municipal Advisor, trustee, paying agent and bond registrar and their designated counsel (you and all of the foregoing persons or firms collectively, the "Participants"). We intend to undertake each of the following as are necessary:

1. Review relevant Iowa law, including pending legislation and other recent developments, relating to the legal status and powers of the County or otherwise relating to the issuance of the Bonds.
2. Obtain information about the Bond transaction and the nature of use of the facilities or purposes to be financed (the "Project").
3. Review the proposed timetable and consult with the Participants as to the issuance of the Bonds in accordance with the timetable.
4. Consider issues arising under the Internal Revenue Code of 1986, as amended, and applicable tax regulations and other sources of law relating to the issuance of the Bonds on a tax-exempt basis; these issues include, without limitation, ownership and use of the project, use and investment of Bond proceeds prior to expenditure and security provisions or credit enhancement relating to the Bonds.
5. Prepare or review major Bond documents, including tax compliance certificates, review the bond purchase agreement, if applicable, and, at your request, draft descriptions of the documents which

we have drafted. As Bond Counsel, we assist you in reviewing only those portions of an official statement or any other disclosure document to be disseminated in connection with the sale of the Bonds involving the description of the Bonds, the security for the Bonds (excluding forecasts, projections, estimates or any other financial or economic information in connection therewith), the description of the federal tax exemption of interest on the Bonds and the "bank-qualified" status of the Bonds.

6. Prepare or review all pertinent proceedings to be considered by the governing body of the County; confirm that the necessary quorum, meeting and notice requirements are contained in the proceedings and draft pertinent excerpts of minutes of the meetings relating to the financing.
7. Attend or host such drafting sessions and other conferences as may be necessary, including a preclosing, if needed, and closing; and prepare and coordinate the distribution and execution of closing documents and certificates, opinions and document transcripts.
8. Render our legal opinion regarding the validity of the Bonds, the sources of payment for the Bonds and the federal income tax treatment of interest on the Bonds, which opinion (the "Bond Opinion") will be delivered in written form on the date the Bonds are exchanged for their purchase price (the "Closing"). The Bond Opinion will be based on facts and law existing as of its date. Please note that our opinion represents our legal judgment based upon our review of the law and the facts so supplied to us that we deem relevant and is not a guarantee of a result.
9. Subsequent to the Closing, we will prepare and provide the Participants a bond transcript pertaining to the Bonds and make certain the appropriate Federal Information Reporting Form 8038 is filed for each series.

B. LIMITATIONS

The duties covered by this Agreement are limited to those expressly set forth above. Our fee *does not* include the following services, or any other matter not required to render our Bond Opinion:

1. Preparing requests for tax rulings from the Internal Revenue Service, or "no action" letters from the Securities and Exchange Commission.
2. Drafting state constitutional or legislative amendments.
3. Pursuing test cases or other litigation, such as contested validation proceedings.
4. Representing the Issuer in Internal Revenue Service examinations or inquiries, or Securities and Exchange Commission investigations.
5. After Closing, providing continuing advice to the Issuer or any other party concerning actions necessary to assure that interest paid on the Bonds will continue to be excludable from gross income for federal income tax purposes (e.g. this Bond Counsel engagement for the Bonds does not include rebate calculations, nor continuing post-issuance compliance activities).
6. Opining on a continuing disclosure undertaking pertaining to the Bonds and, after the execution and delivery of the Bonds, providing advice concerning any actions necessary to assure compliance with any continuing disclosure requirements.

7. After Closing, providing continuing advice to the Issuer or any other party concerning disclosure issues or questions that relate to the Bonds, (e.g., questions regarding actions necessary to assure fulfillment of continuing disclosure responsibilities).
8. Undertake responsibility as disclosure counsel engaged as recognized counsel specially experienced in Iowa law and federal law relating to disclosure requirements that pertain to governmental debt obligations, whose primary responsibility will be to render objective written advice with respect to the Issuer's issuance of Bonds and its compliance with applicable rules promulgated by the Securities and Exchange Commission pursuant to the Securities Exchange Act of 1934.

We will provide one or more of the services listed in subsections (1)–(8) of this Section B upon your request, however, a separate, written engagement or request for services will be required before we assume one or more of these duties. The remaining services in this list, specifically those listed in subsections (9)–(14) of this Section B below, are not included in this Agreement, nor will they be provided by us at any time.

9. Providing any advice, opinion or representation as to the financial feasibility or the fiscal prudence of issuing the Bonds, the financial condition of the Issuer, or to any other aspect of the financing, such as the proposed financing structure, use of a financial advisor, or the investment of proceeds of the Bonds.
10. Independently establishing the veracity of certifications and representations of the County or the other Participants.
11. Acting as an underwriter, or otherwise marketing the Bonds.
12. Acting in a financial advisory role.
13. Preparing blue sky or investment surveys with respect to the Bonds.
14. Making an investigation or expressing any view as to the creditworthiness of the Issuer or of the Bonds.

C. ATTORNEY-CLIENT RELATIONSHIP; OTHER REPRESENTATIONS

Upon execution of this Agreement and upon notification by the Issuer that our Bond Counsel services are requested with regard to a specific issue of Bonds, the Issuer will be our client and an attorney-client relationship will exist between us with respect to the issuance of the Bonds. We assume that all other parties will retain such counsel as they deem necessary and appropriate to represent their interests in this transaction. We further assume that all parties understand that in this transaction we represent only the Issuer, we are not counsel to any other party, and we are not acting as an intermediary among the parties. Our services are limited to those contracted for in this Agreement; the Issuer's execution of this Agreement will constitute an acknowledgement of those limitations. Our representation of the Issuer will not affect, however, our responsibility to render an objective Bond Opinion.

Our representation of the Issuer and the attorney-client relationship created by this Agreement with respect to a series of Bonds will be concluded upon issuance of such Bonds. Nevertheless, subsequent to Closing, we will mail the appropriate completed Internal Revenue Service Form 8038 and prepare and distribute to the Participants a transcript of the proceedings pertaining to the Bonds.

As you are aware, our firm represents many political subdivisions, companies and individuals. It is possible that during the time that we are representing the Issuer, one or more of our present or future clients will have transactions with the Issuer. We do not believe such representation, if it occurs, will adversely affect our ability to represent you as provided in this Agreement, either because such matters will be sufficiently different from the issuance of the Bonds so as to make such representations not adverse to our representation of you, or because the potential for such adversity is remote or minor and outweighed by the consideration that it is unlikely that advice given to the other client will be relevant to any aspect of the issuance of the Bonds. We will decline to participate in any matter where the interests of our clients, including the Issuer, may differ to the point where separate representation is advisable. The firm historically has arranged its practice to hold such occasions to a minimum, and intends to continue doing so. Execution of this Agreement will signify the Issuer's consent to our representation of others consistent with the circumstances described in this paragraph.

D. OTHER TERMS OF THE ENGAGEMENT; CERTAIN OF YOUR UNDERTAKINGS

Please note our understanding with respect to this Agreement and your role in connection with the issuance of the Bonds:

1. In rendering the Bond Opinion and in performing any other Services hereunder, we will rely upon the certified proceedings and other certifications you and other persons furnish us. Other than as we may determine as appropriate to rendering the Bond Opinion, we are not engaged and will not provide services intended to verify the truth or accuracy of these proceedings or certifications. Except by request, we do not ordinarily attend meetings of the governing body of the County at which proceedings related to the Bonds are discussed or passed unless special circumstances require our attendance.
2. The factual representations contained in those documents which are prepared by us, and the factual representations which may also be contained in any other documents that are furnished to us by you are essential for and provide the basis for our conclusions that there is compliance with State law requirements for the issue and sale of valid bonds and with the Federal tax law for the tax exemption of interest paid on the Bonds. Accordingly, it is important for you to read and understand the documents we provide to you because you will be confirming the truth, accuracy and completeness of matters contained in those documents at the issuance of the Bonds.
3. If the documents contain incorrect or incomplete factual statements, you must call those to our attention. We are always happy to discuss the content or meaning of the transaction documents with you. Any untruth, inaccuracy or incompleteness may have adverse consequences affecting either the tax exemption of interest paid on the Bonds or the adequacy of disclosures made in the Official Statement under the State and Federal securities laws, with resulting potential liability for you. During the course of this engagement, we will further assume and rely on you to provide us with complete and timely information on all developments pertaining to any aspect of the Bonds and their security. We understand that you will cooperate with us in this regard.
4. You should carefully review all of the representations you are making in the transaction documents. We are available and encourage you to consult with us for explanations as to what is intended in these documents. To the extent the facts and representations stated in the documents we provide to you appear reasonable to us, and are not corrected by you, we are then relying upon your signed certifications for their truth, accuracy and completeness.
5. Issuing the Bonds as "securities" under State and Federal securities laws and on a tax-exempt basis is a serious undertaking. As the issuer of the Bonds, the County is obligated under the State and Federal securities laws and the Federal tax laws to disclose all material facts. The County's

lawyers, financial advisors and bankers can assist the County in fulfilling these duties, but the County in its corporate capacity, including your knowledge, has the collective knowledge of the facts pertinent to the transaction and the ultimate responsibility for the presentation and disclosure of the relevant information. Further, there are complicated Federal tax rules applicable to the Bonds. The IRS has an active program to audit such transactions. The documents we prepare are designed so that the Bonds will comply with the applicable rules, but this means you must fully understand the documents, including the representations and the covenants relating to the continuing compliance with the federal tax requirements. Accordingly, we want you to ask questions about anything in the documents that is unclear.

6. As noted, the members of the governing body of the County also have duties under the State and Federal Securities and tax laws with respect to these matters and should be knowledgeable as to the underlying factual basis for the bond issue size, use of proceeds and related matters.

E. FEES

1. It is our practice to bill our fees as Bond Counsel on a transactional basis instead of hourly. Factors which affect our billing include: (a) the amount of the issuance; (b) an estimate of the time necessary to do the work; (c) the complexity of the issue (number of parties, timetable, type of financing, legal issues and so forth); (d) recognition of the partially contingent nature of our fee, since it is customary that in the case no financing is ever completed, we render a greatly reduced statement of charges; and (e) a recognition that we carry the time for services rendered on our books until a financing is completed, rather than billing monthly or quarterly.
2. The fee we charge for services rendered under this Agreement is based upon: (i) our current understanding of the terms, structure, size and schedule of the financing represented by the Bonds; (ii) the duties we will undertake pursuant to this Agreement; (iii) the time we anticipate devoting to the financing; and (iv) the responsibilities we will assume in connection therewith. Our estimated fee for Bond Counsel services will be determined, subject to mutual agreement, upon finalizing the structure and the sizing of each series of the Bonds. If, at any time, we believe that circumstances require an adjustment of our original fee estimate, we will advise you of such requirement. Such adjustment might be necessary in the event: (a) the principal amount of Bonds actually issued differs significantly from the amount anticipated at the time we initially estimated our fee; (b) material changes in the structure or schedule of the financing occur; or (c) unusual or unforeseen circumstances arise which require a significant increase or decrease in our time or responsibility, such as personal attendance at meetings, significant travel, or unexpected revision of the issuance documents at the request of the Issuer, any agent acting on your behalf (such as a financial advisor), the purchaser, a bond insurer, other counsel providing services with respect to issuance of a particular issuance of obligations.
3. The delivery of written advice, or opinions beyond the Bond Opinion, to third parties at the request of the Issuer with respect to a series of Bonds shall be subject to a separate opinion charge in an amount established at the time of the request.

F. BILLING MATTERS:

We will submit a summary invoice for the professional services described herein after Closing. In the event of a substantial delay in completing the financing, we reserve the right to present an interim statement for payment. Unless other arrangements have been agreed upon in advance, we anticipate our statements to be paid in full within thirty (30) days of receipt.

If, for any reason, the financing represented by an issue of Bonds is not consummated or is completed without the delivery of our Bond Opinion, or our services are otherwise terminated, we will expect to be compensated at our normal hourly rates¹, plus incidental costs, as described above (not to exceed the fee we would have received if we had rendered our Bond Opinion).

G. RISK OF AUDIT BY THE INTERNAL REVENUE SERVICE (IRS)

The IRS has an ongoing program of auditing tax-exempt obligations to determine whether, in the view of the IRS, interest on such tax-exempt obligations is excludable from gross income of the owners for federal income tax purposes. We can give no assurances as to whether the IRS might commence an audit of the Bonds or whether, in the event of an audit, the IRS would agree with our opinions. If an audit were to be commenced, the IRS may treat the County as the taxpayer for purposes of the examination. As noted above, the scope of our representation does not include responding to such an audit. However, if we were separately engaged at the time, and subject to the applicable rules of professional conduct, we may be able to represent the County in the matter.

H. RECORDS

1. At your request, papers and property furnished by you will be returned promptly upon receipt of payment for outstanding fees and client charges. Our own files, including lawyer work product, pertaining to the transaction will be retained by us. For various reasons, including the minimization of unnecessary storage expenses, we reserve the right to dispose of any documents or other material retained by us after the termination of this Agreement. It is our practice to retain transcripts for each financing for at least the life of the Bonds. We may store some or all client file materials in a digital format. In the process of digitizing such documents, any original paper documents provided by you will be returned to you. Any copies of paper documents provided by you will not be returned to you unless you request such copies in writing. You will be notified prior to destruction of our file, and will have the option to request them, should you desire.
2. In the interest of facilitating our services to you, we may send documents, information or data electronically or via the Internet or store electronic documents or data via computer software applications hosted remotely or utilize cloud-based storage. Your confidential electronic documents or data may be transmitted or stored using these methods. We may use third party service providers to store or transmit these documents or data. In using these electronic communication and storage methods, we employ reasonable efforts to keep such communications, documents and data secure in accordance with our obligations under applicable laws, regulations, and professional standards; however, you recognize and accept that we have no control over the unauthorized interception or breach of any communications, documents or data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by us or by our third party vendors. By your acceptance of this letter, you consent to our use of these electronic devices and applications and submission of confidential client information to or through third party service providers during this engagement.

1. The firm reviews hourly rates on an annual basis, and reserves the right to implement rate adjustments. If implemented in any particular year, adjustments generally become effective on January 1. Accordingly, our work on this matter will be billed at the hourly rate in effect at the time services are performed. Our current (2026) hourly rates are as follows:

- a. Attorneys: \$195-\$550/hour (for reference purposes, the undersigned's hourly rate as of 01/01/26 is \$395/hour).
- b. Legal Assistants: \$165/hour.

I. OTHER ADVICE

1. If requested, we will maintain one or more separate accounts for periodic services rendered to the Issuer in connection with other matters unrelated to any particular Bond financing. Such services may involve the rendering of advice, opinions or other assistance in connection with such issues including, but not limited to (a) financing alternatives in connection with a particular project, (b) compliance with lending programs, (c) the impact of specified actions on tax-exempt status of outstanding Bonds, (d) interpretation and/or required actions with regard to other "financial obligations" under a continuing disclosure certificate, or (e) other matters the Issuer may seek advice or guidance upon. Billings for such separate services will be based on our standard hourly rate of the individual attorney at the time of performing such separate services.

Please carefully review the terms and conditions of this Agreement. ***If the above correctly reflects our mutual understanding, please so indicate by returning a signed and dated copy of this Agreement, retaining an original for your file as well.***

If you have questions regarding any aspect of the above or our representation as Bond Counsel, please do not hesitate to contact me.

Very truly yours,



Jason L. Comisky
FOR THE FIRM

JLC:qm

Accepted:
Woodbury County, Iowa

By: _____ Date: _____

*Approved by action of the governing body on _____, 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

March 25, 2026

Via E-mail Only

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

Re: Woodbury County, State of Iowa- Not to Exceed \$19,500,000 General Obligation
Capital Loan Notes, Series 2026B (ECP/UR)

Dear Ryan:

We have now prepared and are enclosing suggested proceedings to be acted upon by the Board in fixing the date of a meeting on the proposition to issue the above-mentioned Notes and ordering publication of a notice of hearing consistent with the provisions of Code Section 331.441(2)(b)(14), 331.443 and 403.12 (See publication requirement).

Publication Requirement - Notice of Hearing.

Notice of this meeting must be published at least once in a legal newspaper, printed wholly in the English language, published at least once weekly, and having general circulation in the County. The date of publication is to be not less than ten clear days nor more than twenty days before the date of the public meeting on the issuance of the Notes. In computing time, the date of publication should be excluded. If the last day falls on Sunday, the whole of the following Monday should be excluded. With the hearing date set for April 28, 2026, the Notice should be published between April 8th and April 17th, 2026. For convenience, we suggest both notices be published at the same time, between April 8th and April 17th, 2026 thus in compliance with the urban renewal requirements. The forms of notice include the deadline at the top. Please advise us immediately if this publication schedule is problematic.

The Notice must include a statement regarding the maximum estimated annual property tax impact on a residential house assessed at \$100,000 as a result of the issuance of the Notes. UMB has calculated the tax impact at \$31.32.

This hearing is subject to the right to petition for an election. At any time before the date of the hearing, a petition may be filed with the Auditor requesting that the authorization to issue the Notes be submitted to an election. To qualify, a petition must be signed by eligible electors equal to at least ten percent (10%) of the number who voted at the last election for office of U.S. president or governor in the preceding general election.

At the time of hearing the Board shall receive oral or written objections from any resident or property owner to the proposed action to issue the Notes. After all objections have been received and considered, the Board is required, at that meeting or at any adjournment thereof, to take additional action for the issuance of the Notes or to abandon the proposal to issue the Notes.

Please return a completed copy of the proceeding, via email followed up by a hard copy, filled in as the original and certified back to us. **We are also enclosing an extra copy of the notice of hearing to be delivered to the newspaper for publication purposes.** A certificate to attest the proceeding is attached as well.

We will prepare and forward to you in the near future, suggested procedure to be acted upon on the date of hearing. If you have any questions pertaining to the proceedings enclosed or the above instructions, please do not hesitate to either write or call.

Ahlers & Cooney, P.C.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jason L. Comisky".

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)

Ryan Ericson

From: Jason Comisky <jcomisky@ahlerslaw.com>
Sent: Wednesday, March 25, 2026 2:57 PM
To: Ryan Ericson; Quiana McFadden
Cc: Tina Bertrand; Michelle Skaff; Karen James; Summers, Nate
Subject: RE: Woodbury County, Iowa - NTE \$19,500,000 General Obligation Capital Loan Notes, Series 2026B - Fix Date Proceedings (ECP/UR)

CAUTION: This email originated from **OUTSIDE** of the organization. Please verify the sender and use caution if the message contains any attachments, links, or requests for information as this person may NOT be who they claim. **If you are asked for your username and password, please call WCICC and DO NOT ENTER any data.**

Ryan,

Yes, there are two separate public hearings for the same bond issue. This relates back to my February 9th email explaining why I recommend two hearings (one based on urban renewal authority and the other based on non-urban renewal economic development). I'll re-send that email thread to refresh your memory. It will likely be important to be able to articulate to the Board that there is only one bond issue for not to exceed \$19,500,000 but they are establishing bonding authority under two separate sections of the Code.

Sincerely,

Jason L. Comisky
SHAREHOLDER



Ahlers & Cooney, P.C.
100 Court Avenue, Suite 600
Des Moines, Iowa 50309-2231
Phone: (515) 246-0337 | **Fax:** (515) 243-2149

[VCard](#) | [Email](#) | [Bio](#) | [Firm Website](#) |

ITEMS TO INCLUDE ON AGENDA FOR MARCH 31, 2026

WOODBURY COUNTY, IOWA

Not to exceed \$19,500,000 General Obligation Capital Loan Notes

- Resolution fixing date for a meeting on the proposition to authorize a Loan Agreement and the issuance of Notes to evidence the obligations of the County thereunder.

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

March 31, 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 FIXING DATE FOR A MEETING ON THE AUTHORIZATION OF A LOAN AGREEMENT AND THE ISSUANCE OF NOT TO EXCEED \$19,500,000 GENERAL OBLIGATION CAPITAL LOAN NOTES OF WOODBURY COUNTY, STATE OF IOWA (FOR ESSENTIAL COUNTY PURPOSES), AND PROVIDING FOR PUBLICATION OF NOTICE 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 FIXING DATE FOR A MEETING ON THE AUTHORIZATION OF A LOAN AGREEMENT AND THE ISSUANCE OF NOT TO EXCEED \$19,500,000 GENERAL OBLIGATION CAPITAL LOAN NOTES OF WOODBURY COUNTY, STATE OF IOWA (FOR ESSENTIAL COUNTY PURPOSES), AND PROVIDING FOR PUBLICATION OF NOTICE THEREOF

WHEREAS, this Board 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") for the _____ Grow Woodbury County Urban Renewal Area (the "Area" or "Urban Renewal Area"), which Plan is on file in the office of the Recorder of Woodbury County, Iowa; and

WHEREAS, the Plan has subsequently been amended several times, lastly by the 2026 Amendment to the Plan, adopted on February 24, 2026, by Resolution No. 14,003, which Amendment added urban renewal projects proposed to be undertaken within the Area, and added land to the Area; and

WHEREAS, it is deemed necessary and advisable that Woodbury County, State of Iowa, should provide for the authorization of a Loan Agreement and issuance of General Obligation Capital Loan Notes, to the amount of not to exceed \$19,500,000, as authorized by Sections 331.402, 331.443 and 403.12, of the Code of Iowa, for the purpose of providing funds to pay costs of carrying out essential county purpose project(s) as hereinafter described; and

WHEREAS, the Loan Agreement and Notes shall be payable from the Debt Service Fund; and

WHEREAS, before a Loan Agreement may be authorized and General Obligation Capital Loan Notes, issued to evidence the obligation of the County thereunder, it is necessary to comply with the provisions of the Code of Iowa, as amended, and to publish a notice of the proposal and of the time and place of the meeting at which the Board proposes to take action for the authorization of the Loan Agreement and Notes and to receive oral and/or written objections from any resident or property owner of the County to such action.

WHEREAS, before notes may be issued, it is necessary to comply with the procedural requirements of Chapters 331 and 403 of the Code of Iowa, and to publish a notice of the proposal to issue such notes and the right to petition for an election.

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

Section 1. That this Board meet in the Board Room, Woodbury County Courthouse, 620 Douglas Street, Sioux City, Iowa, at _____ .M., on the 28th day of April, 2026, for the purpose of taking action on the matter of the authorization of a Loan Agreement and issuance of not to exceed \$19,500,000 General Obligation Capital Loan Notes, for essential county purposes, the proceeds of which notes will be used to provide funds to pay the costs of aiding in the planning, undertaking, and carrying out of urban renewal projects under the authority of Chapter 403 and the 2026 Amendment to the Grow Woodbury County Urban Renewal Plan including the Southbridge Interchange Project.

Section 2. The Auditor is authorized and directed to proceed on behalf of the County with the negotiation of terms of a Loan Agreement and the issuance of General Obligation Capital Loan Notes, evidencing the County's obligations to a principal amount of not to exceed \$19,500,000, to select a date for the final approval thereof, to cause to be prepared such notice and sale information as may appear appropriate, to publish and distribute the same on behalf of the County and this Board and otherwise to take all action necessary to permit the completion of a loan on a basis favorable to the County and acceptable to the Board.

Section 3. That the Auditor is hereby directed to cause at least one publication to be made of a notice of the meeting, in a legal newspaper, printed wholly in the English language, published at least once weekly, and having general circulation in the County. The publication to be not less than ten clear days nor more than twenty days before the date of the public meeting on the issuance of the Notes.

Section 4. The notice of the proposed action to issue notes shall be in substantially the following form:

(To be published between: April 8, 2026 and April 17, 2026)

NOTICE OF MEETING OF THE BOARD OF SUPERVISORS
OF WOODBURY COUNTY, STATE OF IOWA, ON THE
MATTER OF THE PROPOSED AUTHORIZATION OF A
LOAN AGREEMENT AND THE ISSUANCE OF NOT TO
EXCEED \$19,500,000 GENERAL OBLIGATION CAPITAL
LOAN NOTES OF THE COUNTY (FOR ESSENTIAL COUNTY
PURPOSES), AND THE HEARING ON THE ISSUANCE
THEREOF

PUBLIC NOTICE is hereby given that the Board of Supervisors of Woodbury County, State of Iowa, will hold a public hearing on the 28th day of April, 2026, at _____ .M., in the Board Room, Woodbury County Courthouse, 620 Douglas Street, Sioux City, Iowa, at which meeting the Board proposes to take additional action for the authorization of a Loan Agreement and the issuance of not to exceed \$19,500,000 General Obligation Capital Loan Notes, for essential county purposes, to provide funds to pay the costs of aiding in the planning, undertaking, and carrying out of urban renewal projects under the authority of Chapter 403 and the 2026 Amendment to the Grow Woodbury County Urban Renewal Plan including the Southbridge Interchange Project. Principal and interest on the proposed Loan Agreement will be payable from the Debt Service Fund.

At any time before the date of the meeting, a petition, asking that the question of issuing such Notes be submitted to the legal voters of the County, may be filed with the Auditor of the County in the manner provided by Section 331.306 of the Code of Iowa, pursuant to the provisions of Sections 331.402, 331.441(2)(b)(14), 331.443 and 403.12 of the Code of Iowa.

The annual increase in property taxes as the result of the issuance on a residential property with an actual value of one hundred thousand dollars is estimated not to exceed \$31.32. This estimate only considers the impact on property taxes of financing authority established by this hearing for the above-described project(s). The note may be issued in one or more series over a number of years. Finance authority established by this hearing may be combined with additional finance authority, causing the estimate for the annual increase in property taxes for the entire issuance to be greater than the estimate stated herein. Changes in other levies may cause the actual annual increase in property taxes to vary.

At the above meeting the Board shall receive oral or written objections from any resident or property owner of the County to the above action. After all objections have been received and considered, the Board will at the meeting or at any adjournment thereof, take additional action for the authorization of a Loan Agreement and the issuance of the Notes to evidence the obligation of the County thereunder or will abandon the proposal to issue said Notes.

This notice is given by order of the Board of Supervisors of Woodbury County, State of Iowa, as provided by Chapters 331 and 403 of the Code of Iowa.

Dated this _____ day of _____, 2026.

County Auditor, Woodbury County, State of
Iowa

(End of Notice)

PASSED AND APPROVED this 31st day of March, 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 MARCH 31, 2026

WOODBURY COUNTY, IOWA

Not to exceed \$19,500,000 General Obligation Capital Loan Notes

- Resolution fixing date for a meeting on the proposition to authorize a Loan Agreement and the issuance of Notes to evidence the obligations of the County thereunder.

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

March 31, 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 FIXING DATE FOR A MEETING ON THE AUTHORIZATION OF A LOAN AGREEMENT AND THE ISSUANCE OF NOT TO EXCEED \$19,500,000 GENERAL OBLIGATION CAPITAL LOAN NOTES OF WOODBURY COUNTY, STATE OF IOWA (FOR ESSENTIAL COUNTY PURPOSES), AND PROVIDING FOR PUBLICATION OF NOTICE 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 FIXING DATE FOR A MEETING ON THE AUTHORIZATION OF A LOAN AGREEMENT AND THE ISSUANCE OF NOT TO EXCEED \$19,500,000 GENERAL OBLIGATION CAPITAL LOAN NOTES OF WOODBURY COUNTY, STATE OF IOWA (FOR ESSENTIAL COUNTY PURPOSES), AND PROVIDING FOR PUBLICATION OF NOTICE THEREOF

WHEREAS, it is deemed necessary and advisable that Woodbury County, State of Iowa, should provide for the authorization of a Loan Agreement and issuance of General Obligation Capital Loan Notes, to the amount of not to exceed \$19,500,000, as authorized by Sections 331.402 and 331.443, of the Code of Iowa, for the purpose of providing funds to pay costs of carrying out essential county purpose project(s) as hereinafter described; and

WHEREAS, the Loan Agreement and Notes shall be payable from the Debt Service Fund; and

WHEREAS, before a Loan Agreement may be authorized and General Obligation Capital Loan Notes, issued to evidence the obligation of the County thereunder, it is necessary to comply with the provisions of the Code of Iowa, as amended, and to publish a notice of the proposal and of the time and place of the meeting at which the Board proposes to take action for the authorization of the Loan Agreement and Notes and to receive oral and/or written objections from any resident or property owner of the County to such action.

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

Section 1. That this Board meet in the Board Room, Woodbury County Courthouse, 620 Douglas Street, Sioux City, Iowa, at _____ .M., on the 28th day of April, 2026, for the purpose of taking action on the matter of the authorization of a Loan Agreement and issuance of not to exceed \$19,500,000 General Obligation Capital Loan Notes, for essential county purposes, the proceeds of which notes will be used to provide funds to pay the costs of capital projects for the construction, reconstruction, improvement, repair, or equipping of bridges, roads, and culverts which assist in economic development through the creation of jobs and wealth including the Southbridge Interchange Project.

Section 2. That pursuant to Iowa Code Section 331.441(2)(b)(16), capital projects must be found to “assist in economic development which creates jobs and wealth”. No procedure for establishing this is spelled out in the Code. Accordingly, pursuant to Iowa Code Section 331.301(5), the Board elects to have a financial impact report prepared for purposes of determining the impacts of the proposed projects.

Section 3. The County Engineer has compiled data and prepared report, a copy of which is attached hereto and incorporated herein by this reference, which demonstrates the economic impact of the proposed projects. Having reviewed said report, this Board finds:

a) These capital improvement projects:

i. are intended to foster development and bring heavier industries, better paying jobs, and the opportunity for wealth creation to the area;

ii. provide necessary, safe and reliable access to the Southbridge Business Park, located south of the Sioux Gateway Airport, and the Sergeant Bluff Industrial Park, located north of the project site at the southern edge of Sergeant Bluff;

iii. provide necessary, safe and reliable access for businesses who wish to take advantage of nearby freight multimodal options;

iv. provide necessary access to major industrial and commercial operations, including Sabre Industries – Connecting America’s Communities, Cold Link Logistics, Dayton Freight, Old Dominion Trucking, CF Industries, Mid-American Energy Company and Gelita USA;

v. provide major thoroughfares for workers traveling to and from work within the County, and traveling in and out of Southbridge Business Park and Sergeant Bluff Industrial Park;

vi. are needed to provide necessary infrastructure to support estimates from SIMPCO and reported in the 2022 Interchange Justification Report originally projecting a net increase of 6,227 new jobs between 2010 and 2050 in the Southbridge Business Park, Sergeant Bluff Industrial Park, and Bridgeport West Industrial Park (north of the airport). The projections were later increased by

an additional 6,915 jobs, although a portion of these new jobs are expected north of the airport. These projections are dependent on the interchange.

b) The health, safety and welfare of our citizens are dependent upon efficient travels within the County. Adequate and current infrastructure is necessary to achieve these goals and attracts a quality workforce for county industries seeking to expand.

c) Access to recreational areas and activities is a draw to a quality workforce. Those who choose to work in the urban areas may also choose to live in rural area and need adequate infrastructure to access their urban employment.

d) Agricultural development within the County accounts for a major source of jobs and wealth within the County. Safe and efficient access to the market, grain elevators and fields are essential to the growth and maintenance of this industry in the County.

For the foregoing reasons, this Board finds the proposed capital improvement projects enumerated in the Engineer's report assist economic development efforts within the County which are designed to create jobs and wealth for citizens of the County.

Section 4. The Auditor is authorized and directed to proceed on behalf of the County with the negotiation of terms of a Loan Agreement and the issuance of General Obligation Capital Loan Notes, evidencing the County's obligations to a principal amount of not to exceed \$19,500,000, to select a date for the final approval thereof, to cause to be prepared such notice and sale information as may appear appropriate, to publish and distribute the same on behalf of the County and this Board and otherwise to take all action necessary to permit the completion of a loan on a basis favorable to the County and acceptable to the Board.

Section 5. That the Auditor is hereby directed to cause at least one publication to be made of a notice of the meeting, in a legal newspaper, printed wholly in the English language, published at least once weekly, and having general circulation in the County. The publication to be not less than four clear days nor more than twenty days before the date of the public meeting on the issuance of the Notes.

Section 6. The notice of the proposed action to issue notes shall be in substantially the following form:

(To be published between: April 8, 2026 and April 23, 2026)

NOTICE OF MEETING OF THE BOARD OF SUPERVISORS
OF WOODBURY COUNTY, STATE OF IOWA, ON THE
MATTER OF THE PROPOSED AUTHORIZATION OF A
LOAN AGREEMENT AND THE ISSUANCE OF NOT TO
EXCEED \$19,500,000 GENERAL OBLIGATION CAPITAL
LOAN NOTES OF THE COUNTY (FOR ESSENTIAL COUNTY
PURPOSES), AND THE HEARING ON THE ISSUANCE
THEREOF

PUBLIC NOTICE is hereby given that the Board of Supervisors of Woodbury County, State of Iowa, will hold a public hearing on the 28th day of April, 2026, at _____ .M., in the Board Room, Woodbury County Courthouse, 620 Douglas Street, Sioux City, Iowa, at which meeting the Board proposes to take additional action for the authorization of a Loan Agreement and the issuance of not to exceed \$19,500,000 General Obligation Capital Loan Notes, for essential county purposes, to provide funds to pay the costs of capital projects for the construction, reconstruction, improvement, repair, or equipping of bridges, roads, and culverts such capital project assisting in economic development which creates jobs and wealth including the Southbridge Interchange Project. Principal and interest on the proposed Loan Agreement will be payable from the Debt Service Fund.

The annual increase in property taxes as the result of the issuance on a residential property with an actual value of one hundred thousand dollars is estimated not to exceed \$31.32. This estimate only considers the impact on property taxes of financing authority established by this hearing for the above-described project(s). The note may be issued in one or more series over a number of years. Finance authority established by this hearing may be combined with additional finance authority, causing the estimate for the annual increase in property taxes for the entire issuance to be greater than the estimate stated herein. Changes in other levies may cause the actual annual increase in property taxes to vary.

At the above meeting the Board shall receive oral or written objections from any resident or property owner of the County to the above action. After all objections have been received and considered, the Board will at the meeting or at any adjournment thereof, take additional action for the authorization of a Loan Agreement and the issuance of the Notes to evidence the obligation of the County thereunder or will abandon the proposal to issue said Notes.

This notice is given by order of the Board of Supervisors of Woodbury County, State of Iowa, as provided by Sections 331.402 and 331.443 of the Code of Iowa.

Dated this _____ day of _____, 2026.

County Auditor, Woodbury County, State of
Iowa

(End of Notice)

PASSED AND APPROVED this 31st day of March, 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)

