



**NOTICE OF MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS  
( APRIL 28, 2026) (WEEK 18 OF 2026)**

Live streaming at:

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

Agenda and Minutes available at:

[www.woodburycountyiowa.gov](http://www.woodburycountyiowa.gov)

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You are hereby notified a meeting of the Woodbury County Board of Supervisors will be held April 28, 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.

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**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 6 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 April 21, 2026

3. Approval of claims.

4. County Treasurer - Tina Bertrand

Approval of updated depository resolution removing Bank First's closed Hornick branch and adding its two Sioux City branch locations

5. Board Administration - Karen James

Approval lifting tax suspension for B.U.

6. Board Administration – Ryan Ericson  
Set the public hearing for the FY26 Budget Amendment #1 for May 26, 2026, at 4:45 p.m.

### End of Consent Agenda

7. County Auditor - Michelle Skaff  
Approval of Action Moving & Storage to assist moving elections equipment Action
  
8. Board Administration - Ryan Erickson  
Not to exceed \$19,500,000 General Obligation Capital Loan Notes
- 4:40 p.m.** a) Public hearing on the authorization of a Loan Agreement and the issuance of Notes Action  
(Set time) to evidence the obligation of the County thereunder
- b) Resolution instituting proceedings to take additional action Action
  
- 4:45 p.m.** c) Public hearing on the authorization of a Loan Agreement and the issuance of Notes Action  
(Set time) to evidence the obligation of the County thereunder
- d) Resolution instituting proceedings to take additional action Action
  
9. Board Administration - Ryan Erickson
- 4: 50 p.m.** a) Public Hearing on proposed Fiscal Year 2027 budget Action  
(Set time)
- b) Approval of resolution setting elected officials' wages Action
- c) Approval of the 2026 American Federation of State, County and Municipal Employee, Council 61 Local 3462, MOU regarding Maintenance Technician pay grade Action
- d) Building Services step increase to FY27 budget Action
- e) Approve salary increase of \$10,000 for the Human Resources Director position Action
- f) Miscellaneous Review Action
- g) Adoption of Fiscal Year 2027 budget and resolution Action
  
10. Secondary Roads - Laura Sievers
- a. Approve City of Anthon request for D38 extension of project into the City Limits Action
- b. Award contract for 2026 pavement markings Action
  
11. Conservation - Dan Heissel  
Approval to use Gaming Funds to purchase law enforcement computers for the County Conservation Departments officers Action
  
12. Reports on Committee Meetings Information
  
13. Citizen Concerns Information
  
14. Board Concerns Information

### ADJOURNMENT

*Subject to Additions/Deletions*

## CALENDAR OF EVENTS

<b>MON. APR 27</b>	<b>5:00 p.m.</b>	Zoning Commission Meeting, Courthouse Basement Boardroom
	<b>1:00 p.m.</b>	Region IV Hazardous Materials Response Commission, 6401 Gordon
<b>MON., MAY 4</b>	<b>5:00 p.m.</b>	Board of Adjustment meeting, Courthouse Basement Boardroom
<b>WED., MAY 6</b>	<b>11:00 a.m.</b>	Loess Hills Alliance Stewardship Meeting, Pisgah, Iowa
	<b>1:00 p.m.</b>	Loess Hills Alliance Executive Meeting
	<b>4:45 p.m.</b>	Veteran Affairs Meeting, Veteran Affairs Office, 1211 Tri-View Ave.
<b>THU., MAY 7</b>	<b>12:00 p.m.</b>	SIMPCO Regional Policy & Legislative Affairs Committee, 6401 Gordon Dr.
<b>WED., MAY 13</b>	<b>7:30 a.m.</b>	SIMPCO Executive Finance Committee Meeting, 6401 Gordon Dr.
	<b>8:05 a.m.</b>	Woodbury County Information Communication Commission, First Floor Boardroom
	<b>12:00 p.m.</b>	District Board of Health Meeting, 1014 Nebraska St.
	<b>6:30 p.m.</b>	911 Service Board Meeting, Public Safety Center, Climbing Hill
<b>THU., MAY 14</b>	<b>12:00 p.m.</b>	SIMPCO Board of Directors, 6401 Gordon Drive.
	<b>4:00 p.m.</b>	Conservation Board Meeting, Dorothy Pecaut Nature Center, Stone Park
<b>FRI., MAY 15</b>	<b>9:00 a.m.</b>	Hungry Canyons Alliance Meeting, 305 Railroad Ave., Glenwood, IA
	<b>12:00 p.m.</b>	Siouxland Human Investment Partnership Board Meeting, 2540 Glenn Ave.
<b>WED., MAY 20</b>	<b>12:00 p.m.</b>	Siouxland Economic Development Corporation Meeting, 617 Pierce St., Ste. 202
<b>THU., MAY 21</b>	<b>4:30 p.m.</b>	Community Action Agency of Siouxland Board Meeting, 2700 Leech Avenue
<b>FRI., MAY 22</b>	<b>1:00 p.m.</b>	Region IV Hazardous Materials Response Commission, 6401 Gordon
<b>MON., MAY 25</b>	<b>5:00 p.m.</b>	Zoning Commission Meeting, Courthouse Basement Boardroom
<b>THU., MAY 28</b>	<b>10:00 a.m.</b>	Siouxland Regional Transit Systems (SRTS) Board Meeting, 6401 Gordon Dr.
	<b>11:15 a.m.</b>	Western Iowa Community Improvement Regional Housing Trust Fund Board of Directors, 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.*

**APRIL 21, 2026, SEVENTEENTH MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS**

The Board of Supervisors met on Tuesday, April 21, 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, 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 Bittinger to approve the April 21, 2026 agenda with the removal of the 2026 pavement markings contract award. Carried 5-0. Copy filed.

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

2. To approve minutes of the April 14, 2026 meeting. Copy filed.
3. To approve the claims totaling \$563,381.27. Copy filed.
- 4a. To lift tax suspension for Lori Conley, parcel #884706161008, 3307 7<sup>th</sup> Ave. Owner deceased. Copy filed.
- 4b. To lift tax suspension for Paul Harmsen, parcel #894729259015, 217 Main St. Copy filed.
5. To receive the appointment of Connie L Westphal as Anthon City Mayor, to fill the vacancy left when Lisa Petersen resigned. Copy filed.
- 6a. To approve the reclassification of Scott Hostetler, Equipment Operator, Secondary Roads Dept., effective 04-27-2026, \$28.72/hour, 3%=\$0.86/hr. Per CWA Roads: Move from Probationary to Step 1. Anniversary Date: 4/29/26.; the reclassification of Morgan Wenzel, Motor Grader Operator, Secondary Roads Dept., effective 04-27-2026, \$29.03/hour, 3%=\$0.87/hr. Per CWA Roads: Move from Probationary to Step 1. Anniversary Date: 5/3/26.; the reclassification of Dawna Hollingshead, Clerk III, County Sheriff Dept., effective 04-27-2026, \$29.58/hour, 9%=\$2.45/hr. Per AFSCME Courthouse-Move from Step 4 to Step 5. Anniversary Date: 5/6/26.; and the promotion of Glen Houts, Mental Health Advocate – FT, County Mental Health Dept., effective 04-27-2026, \$33.02/hour, 10%=\$3.02/hr. Promotion. Copy filed.
- 6b. To approve and authorize the Chairperson to sign a Request to Deauthorize County Position for Maintenance Technician (-1.0 FTE), Building Services Dept. Copy filed.
- 6c. To approve the request of Brent Eickholt to remain on county health and dental insurance. Copy filed.
- 7a. To approve the utility permit for Mid-American. Copy filed.
- 7b. To approve the utility permit for Long Lines Broadband. Copy filed.
- 7c. To approve the tile crossing permit on Emmett Ave in section 8 & 9 of Banner Township. Copy filed.

Carried 5-0.

- 8a. Motion by Nelson second by Dietrich to approve the purchase of a John Deere 772P motor grader from Murphy Tractor and equipment for \$358,800, including trade-in of the 2014 John Deere 772G for use in District 2 out of the Menville Shed. Carried 5-0. Copy filed.
- 8c. Motion by Nelson second by Dietrich to receive budget documents from County Engineer Sievers. Carried 5-0. Copy filed.

Motion by Bittinger second by Dietrich to approve the FY 2027 Woodbury County Secondary Road Department Five Year Construction Program and Budget. Carried 5-0. Copy filed.

- 9. Motion by Nelson second by Bittinger to receive bids from Building Services Director Schmitz. Carried 5-0. Copy filed.

Motion by Bittinger, second by Nelson to approve and award the contract for the courthouse freight elevator replacement project. Carried 5-0. Copy filed.

- 10. Motion by Nelson second by Dietrich to approve and authorize the Chairperson to sign a Resolution amending the Resolution authorizing the issuance of \$1,200,000 General Obligation Capital Loan Notes, series 2026A, and levying a tax for the payment thereof, passed and approved on February 24, 2026, by substituting a new Resolution therefor, approving and authorizing a form of loan agreement and authorizing and providing for the issuance of \$1,200,000 General Obligation Capital Loan Notes, series 2026A, and levying a tax to pay said Notes; Approval of the Tax Exemption Certificate. Carried 5-0.

RESOLUTION #14,025

RESOLUTION AMENDING THE RESOLUTION AUTHORIZING THE ISSUANCE OF \$1,200,000 GENERAL OBLIGATION CAPITAL LOAN NOTES SERIES 2026A, AND LEVYING A TAX FOR THE PAYMENT THEREOF, PASSED AND APPROVED ON FEBRUARY 24, 2026, BY SUBSTITUTING A NEW RESOLUTION THEREFOR, APPROVING AND AUTHORIZING A FORM OF LOAN AGREEMENT AND AUTHORIZING AND PROVIDING FOR THE ISSUANCE OF \$1,200,000 GENERAL OBLIGATION CAPITAL LOAN NOTES, SERIES 2026A, AND LEVYING A TAX TO PAY SAID NOTES; APPROVAL OF THE TAX EXEMPTION CERTIFICATE

WHEREAS, the Issuer is a political subdivision, organized and exists under and by virtue of the laws and Constitution of the State of Iowa; and

WHEREAS, the Issuer is in need of funds to pay costs of demolition of abandoned, dilapidated, or dangerous buildings, structures or properties or the abatement of a nuisance including demolition of the old law enforcement center and acquiring, developing, and improving the geographic computer data system including hardware, software and dashboard, essential county purpose(s), and it is deemed necessary and advisable that General Obligation Capital Loan Notes, to the amount of not to exceed \$640,000 be authorized for said purpose(s); and

WHEREAS, pursuant to notice published as required by Sections 331.402 and 331.443 of the Code of Iowa, this Board has held a public meeting and hearing upon the proposal to institute proceedings for the issuance of the Notes, and the Board is therefore now authorized to proceed with the issuance of said Notes for such purpose(s); and

WHEREAS, the Issuer is in need of funds to pay costs of the erection, equipment, remodeling or reconstruction various public building projects, including the site or grounds thereof, including replacement of an elevator at the Courthouse and replacing or repairing sidewalks at the emergency services building; and equipping various public buildings including software, hardware, fiberoptics and other equipment, essential county purpose(s), and it is deemed necessary and advisable that General Obligation Capital Loan Notes, to the amount of not to exceed \$319,300 be authorized for said purpose(s); and

WHEREAS, pursuant to notice published as required by Sections 331.402 and 331.443 of the Code of Iowa, this Board has held a public meeting and hearing upon the proposal to institute proceedings for the issuance of the Notes, and the Board is therefore now authorized to proceed with the issuance of said Notes for such purpose(s); and

WHEREAS, the County is in need of funds to pay costs of acquisition and development of land for a public park or other recreation or conservation purpose, including the Little Sioux Road project, general

county purpose(s), and it is deemed necessary and advisable that General Obligation Capital Loan Notes, to the amount of not to exceed \$240,700 be authorized for said purpose(s); and

WHEREAS, the Issuer has a population in excess of 50,000, and the Notes for these purposes do not exceed \$415,350; and

WHEREAS, pursuant to notice published as required by Sections 331.402 and 331.442 of the Code of Iowa, the Board of the County has held public meeting and hearing upon the proposal to institute proceedings for the issuance of Notes for general county purpose(s) in the amounts as above set forth, and, no petition for referendum having been received, the Board is therefore now authorized to proceed with the issuance of said Notes for such purpose(s); and

WHEREAS, pursuant to Section 331.445 of the Code of Iowa, it is hereby found and determined that the various general obligation capital loan Notes authorized as hereinabove described shall be combined for the purpose of issuance in a single issue of \$1,200,000 General Obligation Capital Loan Notes as hereinafter set forth; and

WHEREAS, the above mentioned Notes were heretofore sold and action should now be taken to issue said Notes conforming to the terms and conditions of the best bid received at the sale; and

WHEREAS, on February 24, 2026, the Board of Supervisors of said County did adopt a certain Resolution entitled "RESOLUTION AUTHORIZING THE ISSUANCE OF \$1,200,000 GENERAL OBLIGATION CAPITAL LOAN NOTES, SERIES 2026A, AND LEVYING A TAX FOR THE PAYMENT THEREOF"; and

WHEREAS, due to certain changes in the overall financing plans of the County, it is necessary to make numerous changes to the Resolution adopted on February 24, 2026; and, therefore, said Board has adopted a new Resolution to be substituted in its entirety for the Resolution previously adopted on February 24, 2026, authorizing the issuance of \$1,200,000 General Obligation Capital Loan Notes, Series 2026A.

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

Section 1. Definitions. The following terms shall have the following meanings in this Resolution unless the text expressly or by necessary implication requires otherwise:

- "Issuer" and "County" shall mean Woodbury County, State of Iowa.
- "Loan Agreement" shall mean a Loan Agreement between the Issuer and a lender or lenders in substantially the form attached to and approved by this Resolution.
- "Note Fund" shall mean the fund created in Section 3 of this Resolution.
- "Notes" shall mean \$1,200,000 General Obligation Capital Loan Notes, Series 2026A, authorized to be issued by this Resolution.
- "Paying Agent" shall mean the County Treasurer, or such successor as may be approved by Issuer as provided herein and who shall carry out the duties prescribed herein as Issuer's agent to provide for the payment of principal of and interest on the Notes as the same shall become due.
- "Project" shall mean the costs of (i) demolition of abandoned, dilapidated, or dangerous buildings, structures or properties or the abatement of a nuisance including demolition of the old law enforcement center and acquiring, developing, and improving the geographic computer data system including hardware, software and dashboard; (ii) the erection, equipment, remodeling or reconstruction

various public building projects, including the site or grounds thereof, including replacement of an elevator at the Courthouse and replacing or repairing sidewalks at the emergency services building; and equipping various public buildings including software, hardware, fiberoptics and other equipment; and (iii) acquisition and development of land for a public park or other recreation or conservation purpose, including the Little Sioux Road project.

- "Project Fund" shall mean the fund required to be established by this Resolution for the deposit of the proceeds of the Notes.
- "Rebate Fund" shall mean the fund so defined in and established pursuant to the Tax Exemption Certificate.
- "Registrar" shall mean the County Treasurer of Woodbury County, Iowa, or such successor as may be approved by Issuer as provided herein and who shall carry out the duties prescribed herein with respect to maintaining a register of the owners of the Notes. Unless otherwise specified, the Registrar shall also act as Transfer Agent for the Notes.
- "Resolution" shall mean this resolution authorizing the Notes.
- "Tax Exemption Certificate" shall mean the Tax Exemption Certificate approved under the terms of this Resolution and to be executed by the Treasurer and delivered at the time of issuance and delivery of the Notes.
- "Treasurer" shall mean the County Treasurer or such other officer as shall succeed to the same duties and responsibilities with respect to the recording and payment of the Notes issued hereunder.

Section 2. Levy and Certification of Annual Tax; Other Funds to be Used.

a) Levy of Annual Tax. That for the purpose of providing funds to pay the principal and interest of the Notes hereinafter authorized to be issued, there is hereby levied for each future year the following direct annual tax on all of the taxable property in Woodbury County, State of Iowa, to-wit:

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

\*A levy has been included in the budget previously certified and will be used together with available County funds to pay the principal and interest of the Note coming due in fiscal year 2026/2027.

(NOTE: For example the levy to be made and certified against the taxable valuations of January 1, 2025 will be collected during the fiscal year commencing July 1, 2026.)

b) Resolution to be Filed With County Auditor. A certified copy of this Resolution shall be filed with the Auditor of Woodbury County, Iowa and the Auditor is hereby instructed in and for each of the years as provided, to levy and assess the tax hereby authorized in Section 2 of this Resolution, in like manner as other taxes are levied and assessed, and such taxes so levied in and for each of the years aforesaid be collected in like manner as other taxes of the County are collected, and when collected be used for the purpose of paying principal and interest on said Notes issued in anticipation of the tax, and for no other purpose whatsoever, which action requires a modification and change of the levies originally made in accordance with the Note Resolution certified and filed in the Woodbury County Auditor's Office on February 26, 2026.

c) Additional County Funds Available. Principal and interest coming due at any time when the proceeds of said tax on hand shall be insufficient to pay the same shall be promptly paid when due from current funds of the County available for that purpose and reimbursement shall be made from such special fund in the amounts thus advanced.

Section 3. Note Fund. Said tax shall be assessed and collected each year at the same time and in the same manner as, and in addition to, all other taxes in and for the County, and when collected they shall be converted into a special fund within the Debt Service Fund to be known as the "2026A GENERAL OBLIGATION CAPITAL LOAN NOTE FUND NO. 1" (the "Note Fund"), which is hereby pledged for and shall be used only for the payment of the principal of and interest on the Notes hereinafter authorized to be issued; and also there shall be apportioned to said fund its proportion of taxes received by the County from property that is centrally assessed by the State of Iowa.

Section 4. Application of Note Proceeds. Proceeds of the Notes, other than accrued interest except as may be provided below, shall be credited to the Project Fund and expended therefrom for the purposes of issuance. Any amounts on hand in the Project Fund shall be available for the payment of the principal of or interest on the Notes at any time that other funds shall be insufficient to the purpose, in which event such funds shall be repaid to the Project Fund at the earliest opportunity. Any balance on hand in the Project Fund and not immediately required for its purposes may be invested not inconsistent with limitations provided by law or this Resolution.

Section 5. Investment of Note Fund Proceeds. All moneys held in the Note Fund, provided for by Section 3 of this Resolution shall be invested in investments permitted by Chapter 12B, Code of Iowa, as amended, or deposited in financial institutions which are members of the Federal Deposit Insurance Corporation and the deposits in which are insured thereby and all such deposits exceeding the maximum amount insured from time to time by FDIC or its equivalent successor in any one financial institution shall be continuously secured in compliance with Chapter 12C of the Code of Iowa, as amended, or otherwise by a valid pledge of direct obligations of the United States Government having an equivalent market value. All such interim investments shall mature before the date on which the moneys are required for payment of principal of or interest on the Notes as herein provided.

Section 6. Note Details, Execution and Redemption.

a) Note Details. A General Obligation Capital Loan Note of the County in the amount of \$1,200,000, shall be issued to evidence the obligations of the Issuer under the Loan Agreement pursuant to the provisions of Sections 331.402, 331.442, 331.443 and 331.445 of the Code of Iowa for the aforesaid purposes. The Note shall be issued as a single term note and shall be secured from the sources provided in Section 3 of this Resolution. The Note shall be designated "GENERAL OBLIGATION CAPITAL LOAN NOTE, SERIES 2026A", be dated June 4, 2026, and bear interest from the date thereof, until payment thereof, at the office of the Paying Agent, said interest payable on December 1, 2026, and semiannually thereafter on the 1st day of June and December in each year until maturity at the rates hereinafter provided.

The Note shall be executed by the manual or facsimile signature of the Chairperson and attested by the manual or facsimile signature of the Auditor, and impressed or printed with the seal of the County and shall be fully registered as to both principal and interest as provided in this Resolution; principal, interest and premium, if any, shall be payable at the office of the Paying Agent by mailing of a check to the registered owner of the Note. The Note shall be in the denomination of \$100,000 or integrals of \$1,000 in excess thereof. The Note shall mature and bear interest as follows:

<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Maturity June 1st</u>
\$ 1,200,000	4.450%	2030*

\*Term Note

b) Redemption.

i. Optional Redemption. The Note may be called for optional redemption by the Issuer at any time, from any funds regardless of source, in whole or from time to time in part. The terms of redemption shall be par, plus accrued interest to date of call.

Thirty days' written notice of redemption shall be given to the registered owner of the Note. Failure to give written notice to any registered owner of the Note or any defect therein shall not affect the validity of any proceedings for the redemption of the Note. The Note or portions thereof called for redemption will cease to bear interest after the specified redemption date, provided funds for their redemption are on deposit at the place of payment. Written notice will be deemed completed upon transmission to the owner of record.

ii. Mandatory Payment and Redemption of Term Note. The Term Note is subject to mandatory redemption prior to maturity at a price equal to 100% of the portion of the principal amount thereof to be redeemed plus accrued interest at the redemption date on June 1st and December 1st of each of the years in the principal amount set opposite each year in the following schedule:

Term Note		
Principal Amount	Interest Rate	Maturity
\$ 150,000	4.450%	December 1, 2026
\$ 150,000	4.450%	June 1, 2027
\$ 150,000	4.450%	December 1, 2027
\$ 150,000	4.450%	June 1, 2028
\$ 150,000	4.450%	December 1, 2028
\$ 150,000	4.450%	June 1, 2029
\$ 150,000	4.450%	December 1, 2029
\$ 150,000	4.450%	June 1, 2030*

\*Final Maturity

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

Section 7. Registration of Notes; Appointment of Registrar; Transfer; Ownership; Delivery; and Cancellation.

a) Registration. The ownership of Notes may be transferred only by the making of an entry upon the books kept for the registration and transfer of ownership of the Notes, and in no other way. The County Treasurer is hereby appointed as Note Registrar under the terms of this Resolution. Registrar shall maintain the books of the Issuer for the registration of ownership of the Notes for the payment of principal of and interest on the Notes as provided in this Resolution. All Notes shall be negotiable as provided in Article 8 of the Uniform Commercial Code and Section 331.446 of the Code of Iowa, subject to the provisions for registration and transfer contained in the Notes and in this Resolution.

b) Transfer. The ownership of any Note may be transferred only upon the Registration Books kept for the registration and transfer of Notes and only upon surrender thereof at the office of the Registrar together with an assignment duly executed by the holder or his duly authorized attorney in fact in such form as shall be satisfactory to the Registrar, along with the address and social security number or federal employer identification number of such transferee (or, if registration is to be made in the name of

multiple individuals, of all such transferees). In the event that the address of the registered owner of a Note (other than a registered owner which is the nominee of the broker or dealer in question) is that of a broker or dealer, there must be disclosed on the Registration Books the information pertaining to the registered owner required above. Upon the transfer of any such Note, a new fully registered Note, of any denomination or denominations permitted by this Resolution in aggregate principal amount equal to the unmatured and unredeemed principal amount of such transferred fully registered Note, and bearing interest at the same rate and maturing on the same date or dates shall be delivered by the Registrar.

c) Registration of Transferred Notes. In all cases of the transfer of the Notes, the Registrar shall register, at the earliest practicable time, on the Registration Books, the Notes, in accordance with the provisions of this Resolution.

d) Ownership. As to any Note, the person in whose name the ownership of the same shall be registered on the Registration Books of the Registrar shall be deemed and regarded as the absolute owner thereof for all purposes, and payment of or on account of the principal of any such Notes and the premium, if any, and interest thereon shall be made only to or upon the order of the registered owner thereof or his legal representative. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Note, including the interest thereon, to the extent of the sum or sums so paid.

e) Cancellation. All Notes which have been redeemed shall not be reissued but shall be cancelled by the Registrar. All Notes which are cancelled by the Registrar shall be destroyed and a certificate of the destruction thereof shall be furnished promptly to the Issuer; provided that if the Issuer shall so direct, the Registrar shall forward the cancelled Notes to the Issuer.

f) Non-Presentation of Notes. In the event any payment check, wire, or electronic transfer of funds representing payment of principal of or interest on the Notes is returned to the Paying Agent or if any note is not presented for payment of principal at the maturity or redemption date, if funds sufficient to pay such principal of or interest on Notes shall have been made available to the Paying Agent for the benefit of the owner thereof, all liability of the Issuer to the owner thereof for such interest or payment of such Notes shall forthwith cease, terminate and be completely discharged, and thereupon it shall be the duty of the Paying Agent to hold such funds, without liability for interest thereon, for the benefit of the owner of such Notes who shall thereafter be restricted exclusively to such funds for any claim of whatever nature on his part under this Resolution or on, or with respect to, such interest or Notes. The Paying Agent's obligation to hold such funds shall continue for a period equal to two years and six months following the date on which such interest or principal became due, whether at maturity, or at the date fixed for redemption thereof, or otherwise, at which time the Paying Agent shall surrender any remaining funds so held to the Issuer, whereupon any claim under this Resolution by the Owners of such interest or Notes of whatever nature shall be made upon the Issuer.

g) Registration and Transfer Fees. The Registrar may furnish to each owner, at the Issuer's expense, one note for each annual maturity. The Registrar shall furnish additional Notes in lesser denominations (but not less than the minimum denomination) to an owner who so requests.

Section 8. Reissuance of Mutilated, Destroyed, Stolen or Lost Notes. In case any outstanding Note shall become mutilated or be destroyed, stolen or lost, the Issuer shall at the request of Registrar authenticate and deliver a new Note of like tenor and amount as the Note so mutilated, destroyed, stolen or lost, in exchange and substitution for such mutilated Note to Registrar, upon surrender of such mutilated Note, or in lieu of and substitution for the Note destroyed, stolen or lost, upon filing with the Registrar evidence satisfactory to the Registrar and Issuer that such Note has been destroyed, stolen or lost and proof of ownership thereof, and upon furnishing the Registrar and Issuer with satisfactory indemnity and complying with such other reasonable regulations as the Issuer or its agent may prescribe and paying such expenses as the Issuer may incur in connection therewith.

Section 9. Record Date. Payments of principal and interest, otherwise than upon full redemption, made in respect of any Note, shall be made to the registered holder thereof or to their designated agent as the same appear on the books of the Registrar on the 15th day of the month preceding the payment date. All such payments shall fully discharge the obligations of the Issuer in respect of such Notes to the extent of the payments so made. Upon receipt

of the final payment of principal, the holder of the Note shall surrender the Note to the Paying Agent.

Section 10. Execution, Authentication and Delivery of the Notes. Upon the adoption of this Resolution, the Chairperson and Auditor shall execute the Notes by their manual or authorized signature and deliver the Notes to the Registrar, who shall authenticate the Notes and deliver the same to or upon order of the Purchaser. No Note shall be valid or obligatory for any purpose or shall be entitled to any right or benefit hereunder unless the Registrar shall duly endorse and execute on such Note a Certificate of Authentication substantially in the form of the Certificate herein set forth. Such Certificate upon any Note executed on behalf of the Issuer shall be conclusive evidence that the Note so authenticated has been duly issued under this Resolution and that the holder thereof is entitled to the benefits of this Resolution.

Section 11. Right to Name Substitute Paying Agent or Registrar. Issuer reserves the right to name a substitute, successor Registrar or Paying Agent upon giving prompt written notice to each registered noteholder.

Section 12. Form of Note. Notes shall be printed substantially in the form as follows:

"STATE OF IOWA" "COUNTY OF  
WOODBURY"  
"GENERAL OBLIGATION CAPITAL LOAN NOTE" "SERIES 2026A"

Rate: 4.450%  
Maturity: June 1, 2030  
Note Date: June 4, 2026 CUSIP No.: N/A  
"Registered" Certificate No. 1  
Principal Amount: \$1,200,000

Woodbury County, State of Iowa, a political subdivision organized and existing under and by virtue of the Constitution and laws of the State of Iowa (the "Issuer"), for value received, promises to pay from the source and as hereinafter provided, on the maturity date indicated above, to

(Registration panel to be completed by Registrar or Printer with name of Registered Owner).

or registered assigns, the principal sum of ONE MILLION TWO HUNDRED THOUSAND DOLLARS in lawful money of the United States of America, on the maturity date shown above, only upon presentation and surrender hereof at the office of the County Treasurer, Paying Agent of this issue, or its successor, with interest on the sum from the date hereof until paid at the rate per annum specified above, payable on December 1, 2026, and semiannually thereafter on the 1st day of June and December in each year as set forth in the Debt Service Schedule attached hereto and incorporated herein by this reference.

Interest and principal shall be paid to the registered holder of the Note as shown on the records of ownership maintained by the Registrar as of the 15th day of the month preceding such interest payment date. Interest shall be computed on the basis of a 360-day year of twelve 30-day months.

This Note is issued pursuant to the provisions of Sections 331.402, 331.442, 331.443 and 331.445 of the Code of Iowa, for the purpose of paying costs of (i) demolition of abandoned, dilapidated, or dangerous buildings, structures or properties or the abatement of a nuisance including demolition of the old law enforcement center and acquiring, developing, and improving the geographic computer data system including hardware, software and dashboard;

(ii) the erection, equipment, remodeling or reconstruction various public building projects, including the site or grounds thereof, including replacement of an elevator at the Courthouse and replacing or repairing sidewalks at the emergency services building; and equipping various public buildings including software, hardware, fiberoptics and other equipment; and (iii) acquisition and development of land for a public park or other recreation or conservation purpose, including the Little Sioux Road project, and in order to evidence the obligations of the Issuer under a certain Loan Agreement dated the date hereof, in conformity to a Resolution of the Board of said County duly passed and

approved. For a complete statement of the funds from which and the conditions under which this Note is payable, and the general covenants and provisions pursuant to which this Note is issued, reference is made to the above described Loan Agreement and Resolution.

The Note may be called for optional redemption by the Issuer and paid before maturity at any, from any funds regardless of source, in whole or from time to time in part. The terms of redemption shall be par, plus accrued interest to date of call.

Thirty days' written notice of redemption shall be given to the registered owner of the Note. Failure to give written notice to any registered owner of the Notes or any defect therein shall not affect the validity of any proceedings for the redemption of the Notes. All notes or portions thereof called for redemption will cease to bear interest after the specified redemption date, provided funds for their redemption are on deposit at the place of payment. Written notice will be deemed completed upon transmission to the owner of record.

The Note, maturing on June 1, 2030, is subject to mandatory redemption prior to maturity by application of money on deposit in the Note Fund and shall bear interest at 4.450% per annum at a price of the portion of the principal amount thereof to be redeemed plus accrued interest at the redemption date on June 1st and December 1st of each of the years in the principal amount set opposite each year in the following schedule:

Principal Amount	Maturity
\$ 150,000	December 1, 2026
\$ 150,000	June 1, 2027
\$ 150,000	December 1, 2027
\$ 150,000	June 1, 2028
\$ 150,000	December 1, 2028
\$ 150,000	June 1, 2029
\$ 150,000	December 1, 2029
\$ 150,000	June 1, 2030*

\*Final Maturity

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

Ownership of this Note may be transferred only by transfer upon the books kept for such purpose by the County Treasurer, the Registrar. Such transfer on the books shall occur only upon presentation and surrender of this Note at the office of the Registrar as designated below, together with an assignment duly executed by the owner hereof or his duly authorized attorney in the form as shall be satisfactory to the Registrar. Issuer reserves the right to substitute the Registrar and Paying Agent but shall, however, promptly give notice to registered Noteholders of such change. All notes shall be negotiable as provided in Article 8 of the Uniform Commercial Code and Section 331.446 of the Code of Iowa, subject to the provisions for registration and transfer contained in the Note Resolution.

And it is hereby represented and certified that all acts, conditions and things requisite, according to the laws and Constitution of the State of Iowa, to exist, to be had, to be done, or to be performed precedent to the lawful issue of this Note, have been existent, had, done and performed as required by law; that provision has been made for the levy of a sufficient continuing annual tax on all the taxable property within the territory of the Issuer for the payment of the principal and interest of this Note as the same will respectively become due; that such taxes have been irrevocably pledged for the prompt payment hereof, both principal and interest; and the total indebtedness of the Issuer including this Note, does not exceed the constitutional or statutory limitations.

IN TESTIMONY WHEREOF, the Issuer by its Board, has caused this Note to be signed by the manual or facsimile signature of its Chairperson and attested by the manual or facsimile signature of its County Auditor, with the seal of the County printed or impressed hereon, and to be authenticated by the manual signature of an authorized representative of the Registrar, the County Treasurer, Woodbury County, Iowa.

Date of authentication: June 4, 2026

This is one of the Notes described in the within mentioned Resolution, as registered by the County Treasurer.

COUNTY TREASURER, Registrar

By: \_\_\_\_\_

Authorized Signature

Registrar and Transfer Agent:  
Agent:

County Treasurer Paying  
County Treasurer

SEE REVERSE FOR CERTAIN DEFINITIONS

(Seal)  
(Signature Block)

WOODBURY COUNTY, STATE OF IOWA

By: \_\_\_\_\_ (manual or facsimile signature)

Chairperson

ATTEST:

By: \_\_\_\_\_ (manual or facsimile signature)

County Auditor

(Information Required for Registration)

ASSIGNMENT

For value received, the undersigned hereby sells, assigns and transfers unto \_\_\_\_\_ (Social Security or Tax Identification No. \_\_\_\_\_) the within Note and does hereby irrevocably constitute and appoint \_\_\_\_\_ attorney in fact to transfer the said Note on the books kept for registration of the within Note, with full power of substitution in the premises.

Dated: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

(Person(s) executing this Assignment sign(s) here) SIGNATURE )

GUARANTEED) \_\_\_\_\_

IMPORTANT - READ CAREFULLY

The signature(s) to this Power must correspond with the name(s) as written upon the face of the certificate(s) or note(s) in every particular without alteration or enlargement or any change whatever. Signature guarantee

must be provided in accordance with the prevailing standards and procedures of the Registrar and Transfer Agent. Such standards and procedures may require signature to be guaranteed by certain eligible guarantor institutions that participate in a recognized signature guarantee program.

INFORMATION REQUIRED FOR REGISTRATION OF TRANSFER

Name of Transferee(s) \_\_\_\_\_  
 Address of Transferee(s) \_\_\_\_\_  
 Social Security or Tax Identification \_\_\_\_\_  
 Number of Transferee(s) \_\_\_\_\_  
 Transferee is a(n):  
 Individual\* \_\_\_\_\_ Corporation \_\_\_ Partnership \_\_\_\_\_  
 Trust \_\_\_\_\_

\*If the Note is to be registered in the names of multiple individual owners, the names of all such owners and one address and social security number must be provided.

The following abbreviations, when used in the inscription on the face of this Note, shall be construed as though written out in full according to applicable laws or regulations:

- TEN COM - as tenants in common
- TEN ENT - as tenants by the entireties
- JT TEN - as joint tenants with rights of survivorship and not as tenants in common
- IA UNIF TRANS MIN ACT - ..... Custodian .....  
 (Cust) (Minor)  
 Under Iowa Uniform Transfers to Minors Act.....  
 (State)

ADDITIONAL ABBREVIATIONS MAY ALSO BE USED THOUGH NOT IN THE ABOVE LIST

(End of form of Note)

Section 13. Loan Agreement and Closing Documents. The form of Loan Agreement in substantially the form attached to this Resolution is hereby approved and is authorized to be executed and issued on behalf of the Issuer by the Chairperson and attested by the County Auditor. The Chairperson and County Auditor are authorized and directed to execute, attest, seal and deliver for and on behalf of the County any other additional certificates, documents, or other papers and perform all other acts, including without limitation the execution of all closing documents, as they may deem necessary or appropriate in order to implement and carry out the intent and purposes of this Resolution.

Section 14. Contract Between Issuer and Purchaser. This Resolution constitutes a contract between said County and the purchaser of the Notes.

Section 15. Non-Arbitrage Covenants. The Issuer reasonably expects and covenants that no use will be made of the proceeds from the issuance and sale of the Notes issued hereunder which will cause any of the Notes to be classified as arbitrage notes within the meaning of Sections 148(a) and (b) of the Internal Revenue Code of the United States, as amended, and that throughout the term of the Notes it will comply with the requirements of statutes and regulations issued thereunder.

To the best knowledge and belief of the Issuer, there are no facts or circumstances that would materially change the foregoing statements or the conclusion that it is not expected that the proceeds of the Notes will be used in a manner that would cause the Notes to be arbitrage notes.

Section 16. Approval of Tax Exemption Certificate. Attached hereto is a form of Tax Exemption Certificate stating the Issuer's reasonable expectations as to the use of the proceeds of the Notes. The form of Tax Exemption

Certificate is approved. The Issuer hereby agrees to comply with the provisions of the Tax Exemption Certificate and the provisions of the Tax Exemption Certificate are hereby incorporated by reference as part of this Resolution. The County Treasurer is hereby directed to make and insert all calculations and determinations necessary to complete the Tax Exemption Certificate at issuance of the Notes to certify as to the reasonable expectations and covenants of the Issuer at that date.

Section 17. Additional Covenants, Representations and Warranties of the Issuer. The Issuer certifies and covenants with the purchasers and holders of the Notes from time to time outstanding that the Issuer through its officers, (a) will make such further specific covenants, representations and assurances as may be necessary or advisable; (b) comply with all representations, covenants and assurances contained in the Tax Exemption Certificate, which Tax Exemption Certificate shall constitute a part of the contract between the Issuer and the owners of the Notes;(c) consult with Bond Counsel (as defined in the Tax Exemption Certificate); (d) pay to the United States, as necessary, such sums of money representing required rebates of excess arbitrage profits relating to the Notes;(e) file such forms, statements and supporting documents as may be required and in a timely manner; and (f) if deemed necessary or advisable by its officers, to employ and pay fiscal agents, financial advisors, attorneys and other persons to assist the Issuer in such compliance.

Section 18. Amendment of Resolution to Maintain Tax Exemption. This Resolution may be amended without the consent of any owner of the Notes if, in the opinion of Bond Counsel, such amendment is necessary to maintain tax exemption with respect to the Notes under applicable Federal law or regulations.

Section 19. Repeal of Conflicting Resolutions or Ordinances. All ordinances and resolutions and parts of ordinances and resolutions in conflict herewith are hereby repealed.

Section 20. Severability Clause. If any section, paragraph, clause or provision of this Resolution be held invalid, such invalidity shall not affect any of the remaining provisions hereof, and this Resolution shall become effective immediately upon its passage and approval.

PASSED AND APPROVED this 21<sup>st</sup> day of April, 2026.

WOODBURY COUNTY BOARD OF SUPERVISORS  
Copy filed.

- 11. Motion by Nelson second by Dietrich to receive the Board of Supervisors Miscellaneous Review – All Funds budget as submitted. Carried 5-0. Copy filed.
- 12. Reports on committee meetings were heard.
- 13. Rebecca Socknat expressed concerns about the rates, copays, and deductibles of the county employee Health Insurance.

Maria Rundquist stated that she is seeking nomination for the County Board of Supervisor District II seat.

- 14. Board concerns were heard.

The Board adjourned the regular meeting until April 28, 2026.

Meeting sign in sheet. Copy filed.

# WOODBURY COUNTY AGENDA ITEM(S) REQUEST FORM

Date: 4/23/2026 Weekly Agenda Date: 4/28/2026

Elected Official / Department Head / Citizen: Tina Bertrand, County Treasurer

## Wording for Agenda Item:

Approval of updated depository resolution removing BankFirst's closed Hornick branch and adding its two Sioux City branch locations.

## Action Required:

Approve Ordinance

Approve Resolution

Approve Motion

Hold Public Hearing

Informational

Attachments

Set Time:

Reviewed by County Attorney's Office:

## Background & Financial Impact:

BankFirst has closed its Hornick, Iowa branch and now operates two branch locations within Woodbury County, both located in Sioux City. In order to remain competitive with county investments, the Treasurer's Office bids interest rates to a large group of qualified financial institutions. BankFirst is one of the participating banks in this process. Due to the closure of the Hornick branch, BankFirst has requested that its Sioux City location be added to the County's list of authorized depositories. Approval is requested for an updated resolution naming BankFirst's Sioux City branches as authorized depositories and removing the closed Hornick location.

## Recommendation:

Approval of Updated Resolution Naming Depositories – BankFirst Location Change

## RESOLUTION NAMING DEPOSITORIES # \_\_\_\_\_

**BE IT RESOLVED** by the Woodbury County Board of Supervisors in Woodbury County, Iowa: That we do hereby designate the following named banks to be depositories of the Woodbury County funds in amounts not to exceed the amount named opposite each of said designated depositories and **Tina Bertrand, Woodbury County Treasurer** is hereby authorized to deposit the Woodbury County funds in amounts not to exceed in the aggregate the amounts named for said banks as follows, to wit:

NAME OF DEPOSITORY	LOCATION	MAXIMUM DEPOSIT	MAXIMUM DEPOSIT
		In the effect Prior resolution	under the resolution
U.S. Bank	Sioux City, Iowa	\$50,000,000	\$50,000,000
Security National Bank	Sioux City, Iowa	100,000,000	100,000,000
Wells Fargo Bank	Sioux City, Iowa	50,000,000	50,000,000
PeoplesBank	Sioux City, Iowa	5,000,000	5,000,000
First National Bank	Sioux City, Iowa	50,000,000	50,000,000
Primebank	Sioux City, Iowa	50,000,000	50,000,000
Great Southern Bank	Sioux City, Iowa	5,000,000	5,000,000
First National Bank	Correctionville, Iowa	1,000,000	1,000,000
Pioneer Bank	Sergeant Bluff, Iowa	10,000,000	10,000,000
Sloan State Bank	Sloan, Iowa	5,000,000	5,000,000
Valley Bank & Trust	Danbury, Iowa	1,500,000	1,500,000
BankFirst	Sioux City, Iowa	5,000,000	5,000,000
First National Bank	Correctionville, Iowa	5,000,000	5,000,000
United Bank of Iowa	Moville, Iowa	10,000,000	10,000,000
United Bank of Iowa	Anthon, Iowa	5,000,000	5,000,000
Liberty National Bank	Sioux City, Iowa	25,000,000	25,000,000
Availa Bank	Sioux City, Iowa	10,000,000	10,000,000
Central Bank	Sioux City, Iowa	10,000,000	10,000,000
Kingsley State Bank	Sergeant Bluff, Iowa	1,000,000	1,000,000
SCBC	Danbury, Iowa	5,000,000	\$5,000,000
Shelby County State Bank	Danbury, Iowa	5,000,000	\$5,000,000

**SO RESOLVED** this \_\_\_\_ day of \_\_\_\_\_ 2026

**WOODBURY COUNTY BOARD OF SUPERVISORS**

\_\_\_\_\_  
Michelle K. Skaff  
County Auditor/Recorder

\_\_\_\_\_  
Daniel Bittinger, II, Chairman

\_\_\_\_\_  
Mark Nelson, Member

\_\_\_\_\_  
Matthew A. Ung, Member

\_\_\_\_\_  
David Dietrich Member

\_\_\_\_\_  
Kent Carper, Member

# WOODBURY COUNTY AGENDA ITEM(S) REQUEST FORM

Date: 4/22/2026 Weekly Agenda Date: 4/28/2026

Elected Official / Department Head / Citizen: Karen James - Administrative Assistant

## Wording for Agenda Item:

Approval of lifting tax suspension for B.U.

## Action Required:

Approve Ordinance

Approve Resolution

Approve Motion

Hold Public Hearing

Informational

Attachments

Set Time:

Reviewed by County Attorney's Office:

## Background & Financial Impact:

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

## Recommendation:

*Approved by Board of Supervisors on March 17, 2026*

# WOODBURY COUNTY AGENDA ITEM(S) REQUEST FORM

Date: 4/23/2026 Weekly Agenda Date: 4/28/2026

Elected Official / Department Head / Citizen: Ryan Ericson

## Wording for Agenda Item:

Set the public hearing for the FY26 Budget Amendment #1 for May 26, 2026, at 4:45

## Action Required:

Approve Ordinance

Approve Resolution

Approve Motion

Hold Public Hearing

Informational

Attachments

Set Time:

Reviewed by County Attorney's Office:

## Background & Financial Impact:

## Recommendation:

*Approved by Board of Supervisors on March 17, 2026*

# WOODBURY COUNTY AGENDA ITEM(S) REQUEST FORM

Date: 4/22/2026 Weekly Agenda Date: 4/28/2026

Elected Official / Department Head / Citizen: Michelle Skaff

## Wording for Agenda Item:

Approval of Action Moving & Storage to assist moving elections equipment

## Action Required:

Approve Ordinance

Approve Resolution

Approve Motion

Hold Public Hearing

Informational

Attachments

Set Time:

Reviewed by County Attorney's Office:

## Background & Financial Impact:

Our Election Day Equipment will need to be delivered to the polling location prior to the June Primary and November General Elections. The equipment is on carts that are 54" wide , 27" deep, and 50" high and are very heavy and bulky to manage. Due to the freight elevator undergoing repairs and being described as a risk for use, we need to use alternate methods to move our equipment from the basement to deliver to the polling locations. We spoke with Building Services and HR and it was agreed that lowest risk method to move the heavy equipment up and down a temporary ramp is to use a moving company. Action Moving is available on the dates needed to transport the equipment and have provided an estimate for our needs of \$70.00 per person per hour. We estimate that 2 movers will be used for about 3 hours total for loading dates and 3 hours for return dates. The total financial impact is estimated at \$840.00. I propose the billed amount be expensed from the Auditor Elections budget and if needed, this will be included as a budget adjustment.

Recommendation:

Motion by second by to approve Action Moving & Storage to assist moving elections equipment for the June Primary and November General Elections.

*Approved by Board of Supervisors on March 17, 2026*

# WOODBURY COUNTY AGENDA ITEM(S) REQUEST FORM

Date: 4/22/2026 Weekly Agenda Date: 4/28/2026

Elected Official / Department Head / Citizen: Ryan Ericson

## Wording for Agenda Item:

Not to exceed \$19,500,000 General Obligation Capital Loan Notes a) Public hearing on the authorization of a Loan Agreement and the issuance of Notes to evidence the obligation of the County thereunder. b) Resolution instituting proceedings to take additional action.

## Action Required:

Approve Ordinance

Approve Resolution

Approve Motion

Hold Public Hearing

Informational

Attachments

Set Time: 4:40

Reviewed by County Attorney's Office:

## Background & Financial Impact:

This is a step in the process of financing the Southbridge Interchange project using TIF financing in the Grow Woodbury County Urban Renewal Area. Debt will be issued and paid back with TIF revenue. Final costs net determined, but this resolution is limited to \$19,500,000.

## Recommendation:

Hold public hearing and approve resolution

## Attachments:

[Attachment 1](#)

*Approved by Board of Supervisors on March 17, 2026*

**ITEMS TO INCLUDE ON AGENDA FOR APRIL 28, 2026**

**WOODBURY COUNTY, IOWA**

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

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

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

April 28, 2026

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

\_\_\_\_\_

Absent: \_\_\_\_\_

Vacant: \_\_\_\_\_

\* \* \* \* \*

The Chairperson announced that this was the time and place for the public hearing and meeting on the matter of the authorization of a Loan Agreement and the issuance of not to exceed \$19,500,000 General Obligation Capital Loan Notes, of Woodbury County, State of Iowa, in order 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, for essential county purposes, and that notice of the proposed action by the Board to institute proceedings for the authorization of the Loan Agreement and the issuance of the Notes and the right to petition for an election had been published as provided by Sections 331.402, 331.441(2)(b)(14), 331.443 and 403.12 of the Code of Iowa, and the Chairperson then asked the County Auditor whether any petition had been filed in the Auditor's Office, as contemplated in Section 331.306 of the Code of Iowa, and the Auditor reported that no such petition had been filed, requesting that the question of issuing the Notes be submitted to the qualified electors of the County.

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

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

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

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

Whereupon, Board Member \_\_\_\_\_ introduced and delivered to the Auditor the Resolution hereinafter set out entitled "RESOLUTION INSTITUTING PROCEEDINGS TO TAKE ADDITIONAL ACTION FOR THE ISSUANCE OF NOT TO EXCEED \$19,500,000 GENERAL OBLIGATION CAPITAL LOAN NOTES", and moved:

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

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

AYES: \_\_\_\_\_  
\_\_\_\_\_

NAYS: \_\_\_\_\_

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

RESOLUTION NO. \_\_\_\_\_

RESOLUTION INSTITUTING PROCEEDINGS TO TAKE ADDITIONAL ACTION FOR THE ISSUANCE OF NOT TO EXCEED \$19,500,000 GENERAL OBLIGATION CAPITAL LOAN NOTES

WHEREAS, pursuant to notice published as required by law, the Board of Supervisors has held a public meeting and hearing upon the proposal to institute proceedings for the authorization of a Loan Agreement and the issuance of not to exceed \$19,500,000 General Obligation Capital Loan Notes, for the essential county purposes, in order 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, and has considered the extent of objections received from residents or property owners as to the proposed issuance of Notes; and no petition was filed calling for a referendum thereon. The following action is now considered to be in the best interests of the County and residents thereof.

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

Section 1. That this Board does hereby institute proceedings and take additional action for the authorization and issuance in the manner required by law of not to exceed \$19,500,000 General Obligation Capital Loan Notes, for the foregoing essential county purposes.

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

PASSED AND APPROVED this 28<sup>th</sup> day of April, 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)

# WOODBURY COUNTY AGENDA ITEM(S) REQUEST FORM

Date: 4/22/2026 Weekly Agenda Date: 4/28/2026

Elected Official / Department Head / Citizen: Ryan Ericson

## Wording for Agenda Item:

Not to exceed \$19,500,000 General Obligation Capital Loan Notes a) Public hearing on the authorization of a Loan Agreement and the issuance of Notes to evidence the obligation of the County thereunder. b) Resolution instituting proceedings to take additional action.

## Action Required:

Approve Ordinance

Approve Resolution

Approve Motion

Hold Public Hearing

Informational

Attachments

Set Time: 4:45

Reviewed by County Attorney's Office:

## Background & Financial Impact:

This is not a second debt issuance. This is a second method of financing the Southbridge Interchange Project in case the State Legislature passes laws limiting TIF Ordinance revenue uses. This will allow the County to finance the project prior to June 30th.

## Recommendation:

Hold the public hearing and approve the resolution

## Attachments:

[Attachment 1](#)

*Approved by Board of Supervisors on March 17, 2026*

**ITEMS TO INCLUDE ON AGENDA FOR APRIL 28, 2026**

**WOODBURY COUNTY, IOWA**

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

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

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

April 28, 2026

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

\_\_\_\_\_

Absent: \_\_\_\_\_

Vacant: \_\_\_\_\_

\* \* \* \* \*

The Chairperson announced that this was the time and place for the public hearing and meeting on the matter of the authorization of a Loan Agreement and the issuance of not to exceed \$19,500,000 General Obligation Capital Loan Notes, in order 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, for essential county purposes, and that notice of the proposed action by the Board to institute proceedings for the authorization of the Loan Agreement and the issuance of the Notes had been published as provided by Sections 331.402 and 331.443 of the Code of Iowa.

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

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

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

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

Whereupon, Board Member \_\_\_\_\_ introduced and delivered to the Auditor the Resolution hereinafter set out entitled "RESOLUTION INSTITUTING PROCEEDINGS TO TAKE ADDITIONAL ACTION FOR THE ISSUANCE OF NOT TO EXCEED \$19,500,000 GENERAL OBLIGATION CAPITAL LOAN NOTES", and moved:

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

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

AYES: \_\_\_\_\_  
\_\_\_\_\_

NAYS: \_\_\_\_\_

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

RESOLUTION NO. \_\_\_\_\_

RESOLUTION INSTITUTING PROCEEDINGS TO TAKE  
ADDITIONAL ACTION FOR THE ISSUANCE OF NOT TO  
EXCEED \$19,500,000 GENERAL OBLIGATION CAPITAL  
LOAN NOTES

WHEREAS, pursuant to notice published as required by law, the Board of Supervisors has held a public meeting and hearing upon the proposal to institute proceedings for the authorization of a Loan Agreement and the issuance of not to exceed \$19,500,000 General Obligation Capital Loan Notes, for the essential county purposes, in order 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, and has considered the extent of objections received from residents or property owners as to the proposed issuance of Notes; and following action is now considered to be in the best interests of the County and residents thereof.

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

Section 1. That this Board does hereby institute proceedings and take additional action for the authorization and issuance in the manner required by law of not to exceed \$19,500,000 General Obligation Capital Loan Notes, for the foregoing essential county purposes.

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

PASSED AND APPROVED this 28<sup>th</sup> day of April, 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)

# WOODBURY COUNTY AGENDA ITEM(S) REQUEST FORM

Date: 4/23/2026 Weekly Agenda Date: 4/28/2026

Elected Official / Department Head / Citizen: Ryan Ericson

## Wording for Agenda Item:

a) Public Hearing on proposed Fiscal Year 2027 budget b) Approval of resolution setting elected officials' wages c) Building Services step increase to FY27 budget d) HR Director compensation increase e) Miscellaneous Review f) Adoption of Fiscal Year 2027 budget and resolution

## Action Required:

Approve Ordinance

Approve Resolution

Approve Motion

Hold Public Hearing

Informational

Attachments

Set Time: 4:50

Reviewed by County Attorney's Office:

## Background & Financial Impact:

The resolution sets the operation budget for the County's FY 2027

## Recommendation:

Approve adoption of FY 2027 budget

## Attachments:

[Attachment 1](#)

[Attachment 2](#)

[Attachment 3](#)

[Attachment 4](#)

[Attachment 5](#)

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
**Fiscal Year July 1, 2026 - June 30, 2027**  
**County Name: WOODBURY COUNTY County Number: 97**

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:  
**Meeting Date: 4/28/2026 Meeting Time: 04:50 PM Meeting Location: 620 Douglas St Board Room (Courthouse Basement)**

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request. County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult [dom.iowa.gov/local-budget-appeals](http://dom.iowa.gov/local-budget-appeals)

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available)  
[woodburycountyiowa.gov](http://woodburycountyiowa.gov)

County Telephone Number  
 (712) 279-6525

		Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	44,431,579	41,180,554	40,186,886	5.15
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	0	0	
Net Current Property Taxes	4	44,431,579	41,180,554	40,186,886	
Delinquent Property Tax Revenue	5	24,680	12,200	18,716	
Penalties, Interest & Costs on Taxes	6	267,500	260,000	445,001	
Other County Taxes/TIF Tax Revenues	7	7,964,398	7,253,139	7,395,872	3.77
Intergovernmental	8	15,754,645	17,430,023	13,251,649	
Licenses & Permits	9	73,050	66,050	85,766	
Charges for Service	10	2,974,077	2,994,930	2,900,715	
Use of Money & Property	11	631,050	1,156,800	1,950,418	
Miscellaneous	12	753,250	641,650	1,705,130	
<b>Subtotal Revenues</b>	<b>13</b>	<b>72,874,229</b>	<b>70,995,346</b>	<b>67,940,153</b>	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	1,200,000	1,200,000	1,200,000	
Operating Transfers In	15	11,321,499	11,290,078	13,578,347	
Proceeds of Fixed Asset Sales	16	0	0	0	
<b>Total Revenues &amp; Other Sources</b>	<b>17</b>	<b>85,395,728</b>	<b>83,485,424</b>	<b>82,718,500</b>	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	30,507,944	29,121,601	25,969,426	8.39
Physical Health and Social Services	19	5,557,455	5,515,882	6,182,188	-5.19
County Environment and Education	21	4,010,965	3,590,224	3,645,834	4.89
Roads & Transportation	22	12,751,477	11,439,057	10,852,461	8.40
Government Services to Residents	23	3,099,657	2,845,313	2,741,473	6.33
Administration	24	10,576,560	9,592,405	9,484,861	5.60
Nonprogram Current	25	930,000	936,089	962,045	-1.68
Debt Service	26	7,304,697	7,370,605	7,299,422	0.04
Capital Projects	27	4,389,762	4,510,369	4,167,041	2.64
<b>Subtotal Expenditures</b>	<b>28</b>	<b>79,128,517</b>	<b>74,921,545</b>	<b>71,304,751</b>	
Other Financing Uses:					
Operating Transfers Out	29	11,321,499	11,290,078	14,303,347	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	90,450,016	86,211,623	85,608,098	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	<b>32</b>	<b>-5,054,288</b>	<b>-2,726,199</b>	<b>-2,889,598</b>	
Beginning Fund Balance - July 1,	33	21,504,922	24,231,121	27,120,719	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	4,699,153	8,560,475	15,130,822	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	1,351,394	2,177,194	977,194	
Fund Balance - Unassigned	39	10,400,087	10,767,253	8,123,105	
Total Ending Fund Balance - June 30,	40	16,450,634	21,504,922	24,231,121	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*: 41,030,166	Urban Areas: 7.11118
Rural Only Levies*: 3,401,413	Rural Areas: 9.52405
Special District Levies*: 0	Any special district tax rates not included.
TIF Tax Revenues: 787,850	
Utility Replacement Excise Tax:	



**BUDGET SUMMARY**

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2026/2027 Capital Projects	Debt Service	Permanent	TOTALS Budget 2026/2027	TOTALS Re-Est 2025/2026	TOTALS Actual 2024/2025
1	Taxes Levied on Property	35,891,632	3,401,413		5,138,534		44,431,579	41,180,554	40,186,886
2	Less: Uncollected Delinquent Taxes - Levy Year	0	0		0		0	0	0
3	Less: Credits to Taxpayers	0	0		0		0	0	0
4	Net Current Property Taxes	35,891,632	3,401,413		5,138,534		44,431,579	41,180,554	40,186,886
5	Delinquent Property Tax Revenue	24,480	200		0		24,680	12,200	18,716
6	Penalties, Interest & Costs on Taxes	267,500					267,500	260,000	445,001
7	Other County Taxes/TIF Tax Revenues	2,799,696	4,878,389	0	286,313	0	7,964,398	7,253,139	7,395,872
8	Intergovernmental	7,700,955	8,053,690	0	0	0	15,754,645	17,430,023	13,251,649
9	Licenses & Permits	3,050	70,000	0	0	0	73,050	66,050	85,766
10	Charges for Service	2,611,005	363,072	0	0	0	2,974,077	2,900,715	2,900,715
11	Use of Money & Property	503,500	35,550	0	92,000	0	631,050	1,156,800	1,950,418
12	Miscellaneous	591,500	161,750	0	0	0	753,250	641,650	1,705,130
13	Subtotal Revenues	50,393,318	16,964,064	0	5,516,847	0	72,874,229	70,995,346	67,940,153
Other Financing Sources:									
14	General Long-Term Debt Proceeds	0	1,200,000	0	0	0	1,200,000	1,200,000	1,200,000
15	Operating Transfers In	7,554,592	1,979,057	0	1,787,850	0	11,321,499	11,290,078	13,578,347
16	Proceeds of Fixed Asset Sales	0	0	0	0	0	0	0	0
17	Total Revenues & Other Sources	57,947,910	20,143,121	0	7,304,697	0	85,395,728	83,485,424	82,718,500
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>									
Operating:									
18	Public Safety and Legal Services	29,130,278	1,377,666			0	30,507,944	29,121,601	25,969,426
19	Physical Health and Social Services	5,557,455	0			0	5,557,455	5,515,882	6,182,188
21	County Environment and Education	2,737,377	1,273,588			0	4,010,965	3,590,224	3,645,834
22	Roads & Transportation	0	12,751,477			0	12,751,477	11,439,057	10,852,461
23	Government Services to Residents	3,091,657	8,000			0	3,099,657	2,845,313	2,741,473
24	Administration	10,347,759	228,801			0	10,576,560	9,592,405	9,484,861
25	Nonprogram Current	694,000	236,000			0	930,000	936,089	962,045
26	Debt Service	0	0		7,304,697	0	7,304,697	7,370,605	7,299,422
27	Capital Projects	0	3,189,762	1,200,000		0	4,389,762	4,510,369	4,167,041
28	Subtotal Expenditures	51,558,526	19,065,294	1,200,000	7,304,697	0	79,128,517	74,921,545	71,304,751
Other Financing Uses:									
29	Operating Transfers Out	7,823,792	3,497,707	0	0	0	11,321,499	11,290,078	14,303,347
30	Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0	0
31	Total Expenditures & Other Uses	59,382,318	22,563,001	1,200,000	7,304,697	0	90,450,016	86,211,623	85,608,098
32	<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	<b>-1,434,408</b>	<b>-2,419,880</b>	<b>-1,200,000</b>	<b>0</b>	<b>0</b>	<b>-5,054,288</b>	<b>-2,726,199</b>	<b>-2,889,598</b>
33	Beginning Fund Balance - July 1, 2026	12,024,531	6,630,696	2,551,394	298,301	0	21,504,922	24,231,121	27,120,719
34	Increase (Decrease) in Reserves (GAAP Budgeting)	0	0	0	0	0	0	0	0
35	Fund Balance - Nonspendable	0	0	0	0	0	0	0	0
36	Fund Balance - Restricted	190,036	4,210,816	0	298,301	0	4,699,153	8,560,475	15,130,822
37	Fund Balance - Committed	0	0	0	0	0	0	0	0
38	Fund Balance - Assigned	0	0	1,351,394	0	0	1,351,394	2,177,194	977,194
39	Fund Balance - Unassigned	10,400,087	0	0	0	0	10,400,087	10,767,253	8,123,105
40	Total Ending Fund Balance - June 30,	10,590,123	4,210,816	1,351,394	298,301	0	16,450,634	21,504,922	24,231,121

Proposed tax rate per \$1,000 valuation for County purposes: 7.11118 urban areas; 9.52405 rural areas; Any special district rates excluded.

**ADOPTION OF BUDGET & CERTIFICATION OF TAXES**  
**Fiscal Year July 1, 2026 - June 30, 2027**

County Number: 97 County Name: WOODBURY COUNTY Date Adopted: (entered upon adoption)

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. By signing, the County confirms it has fully complied with all postings and publications required per 24.2A and 331.434. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis  
GAAP

**GENERAL BASIC FUND LEVY CALCULATION**

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
<b>FY 2026 Budget Data</b>	3.81720	21,615,700	5,662,710,855	6.80
	<b>Limitation Percentage</b>			
	3			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
<b>Max Allowed GBFL for FY 2027</b>	3.70602	22,412,155	3.69	

**RURAL BASIC FUND LEVY CALCULATION**

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
<b>FY 2026 Budget Data</b>	2.36559	3,827,629	1,618,044,251	1.02
	<b>Limitation Percentage</b>			
	0			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
<b>Max Allowed RBFL for FY 2027</b>	3.95000	6,456,464	68.68	

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
<b>A. Countywide Levies:</b>	1		6,047,499,852		5,692,142,285	
General Basic	2	22,412,155		3.70602		21,095,193
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	22,412,155				21,095,193
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	15,720,173		2.59945		14,796,439
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7					0
Debt Service (from Form 703 col. 1 Countywide total)	9	5,424,847	6,733,004,990	0.80571	6,377,647,423	5,138,534
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
<b>Subtotal Countywide (A)</b>	12	43,557,175		7.11118		41,030,166
<b>B. All Rural Services Only Levies:</b>	13		1,634,547,888		1,409,695,953	
Rural Services Basic	14	3,943,952		2.41287		3,401,413
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
<b>Subtotal All Rural Services Only (B)</b>	20	3,943,952		2.41287		3,401,413
Subtotal Countywide/All Rural Services (A + B)	21	47,501,127		9.52405		44,431,579
<b>C. Special District Levies:</b>						
Flood & Erosion	22			0.00000		0
Voted Emergency Medical Services (partial county)	23			0.00000		0
Other	24	0		0.00000		0
Other	25			0.00000		0
Other	26			0.00000		0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
<b>Subtotal Special Districts (C)</b>	28	0				0
<b>GRAND TOTAL (A + B + C)</b>	29	47,501,127				44,431,579

Compensation Schedule for FY 2026/2027			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	174,221		
Auditor	117,247	1	Sioux City Journal
Recorder	0	2	Sergeant Bluff Advocate
Treasurer	117,245	3	Moville Record
Sheriff	190,578	4	
Supervisors	42,387	5	
Supervisor Vice Chair, if different	0	6	
Supervisor Chair, if different	49,387		

At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated, the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county

[Redacted Signature]

(Board Chairperson)

[Redacted Date]

(Date)

[Redacted Signature]

(County Auditor or Budget Preparer)

[Redacted Date]

(Date)

**COUNTY AUDITOR'S CERTIFICATION**

**By Electronically Certifying, I certify the budget meets all statutory obligations.**

[Redacted Signature]

(County Auditor Signature of Certification)

[Redacted Date]

(Date)

REVENUES DETAIL

County Name: WOODBURY COUNTY

County No: 97

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025
<b>TAXED LEVIED ON PROPERTY</b>	1	21,095,193	14,796,439		3,401,413	0		0		5,138,534		44,431,579	41,180,554	40,186,886
Less: Uncoll: Del. Taxes Levy Year	2											0	0	0
Less: Credits to Taxpayers	3											0	0	0
1000 Net Current Property Taxes	4	21,095,193	14,796,439		3,401,413	0		0		5,138,534		44,431,579	41,180,554	40,186,886
1010 Delinq. Property Tax Revenue	5	12,240	12,240		200							24,680	12,200	18,716
11XX Penalties, Int, & Costs on Taxes	6	267,500										267,500	260,000	445,001
<b>OTHER COUNTY TAXES/TIF REVENUES</b>														
12XX Other County Taxes	7	22,000	12,000									34,000	34,000	56,852
13XX Voter Approved Local Option Taxes	8											3,548,000	3,225,000	3,638,831
14XX Gambling Taxes	9			525,000								525,000	500,000	530,397
15XX TIF Tax Revenues	10						787,850					787,850	786,850	0
16XX Utility Tax Replacement Excise Taxes	11	1,316,962	923,734		542,539	0		0		286,313		3,069,548	2,707,289	3,169,792
17XX Taxes Collected for Other Governments	11B											0	0	0
Subtotal	12	1,338,962	935,734	525,000	542,539	0	2,828,000	1,507,850	0	286,313	0	7,964,398	7,253,139	7,395,872
<b>INTERGOVERNMENTAL REVENUE</b>														
20XX State Shared Revenues	13	5,000						6,977,541				6,982,541	6,272,797	7,058,191
21XX State Replacements Against Levied Taxes	14											0	893,751	1,108,667
22XX Other State Tax Replacements	15											0	223,483	1,201,019
23XX, 24XX State/Federal Pass-Thru Revenues	16	360,407			5,000			896,762				1,262,169	1,795,340	305,133
25XX Contributions from Other Intergovernmental Units	17	6,758,198	477,350					79,092				7,314,640	7,414,920	2,874,992
26XX, 27XX State Grants and Entitlements	18	10,000						63,533	31,762			105,295	804,732	103,651
28XX Federal Grants and Entitlements	19	15,000	75,000									90,000	25,000	599,996
29XX Payments in Lieu of Taxes	20											0	0	0
Subtotal (lines 13 - 20)	21	7,148,605	552,350	0	5,000	0	7,937,836	110,854	0	0	0	15,754,645	17,430,023	13,251,649
3XXX Licenses & Permits	22	3,050			25,000			45,000				73,050	66,050	85,766
4XXX, 5XXX Charges for Service	23	2,496,305	64,700	50,000	4,600			358,472				2,974,077	2,994,930	2,900,715
6XXX Use of Money & Property	24	503,500						35,550		92,000		631,050	1,156,800	1,950,418
8XXX Miscellaneous	25	590,000	1,500					76,000	85,750			753,250	641,650	1,705,130
Total Revenues	26	33,455,355	16,362,963	575,000	3,978,752	0	10,886,836	2,098,476	0	5,516,847	0	72,874,229	70,995,346	67,940,153
<b>OTHER FINANCING SOURCES</b>														
<b>OPERATING TRANSFERS IN</b>														
9000 From General Basic	27											0	6,594,954	7,751,779
9020 From Rural Services Basic	28											0	0	39,000
90xx From Other Budgetary Funds	29	7,554,592						1,800,000	179,057	1,787,850		11,321,499	4,695,124	5,787,568
Subtotal (lines 27- 29)	30	7,554,592	0	0	0	0	1,800,000	179,057	0	1,787,850	0	11,321,499	11,290,078	13,578,347
91XX Proceeds\Gen Long-Term Debt	31							1,200,000				1,200,000	1,200,000	1,200,000
92XX Proceeds\Gen Capital Asset Sales	32											0	0	0
Total Revenues and Other Sources	33	41,009,947	16,362,963	575,000	3,978,752	0	12,686,836	3,477,533	0	7,304,697	0	85,395,728	83,485,424	82,718,500
Beginning Fund Balance - July 1, NaN	34	10,286,950	928,322	809,259	639,057	0	3,821,290	2,170,349	2,551,394	298,301	0	21,504,922	24,231,121	27,120,719
Total Resources	35	51,296,897	17,291,285	1,384,259	4,617,809	0	16,508,126	5,647,882	2,551,394	7,602,998	0	106,900,650	107,716,545	109,839,219
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0		0		0		0	893,751	1,108,667

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES

County Name: WOODBURY COUNTY

County No: 97

	GENERAL FUND			SPECIAL REVENUE FUNDS				TOTALS					
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
<b>LAW ENFORCEMENT PROGRAM</b>													
1000 - Uniformed Patrol Services	1	2,683,086	0	0	1,342,166	0	0	0	0	4,025,252	4,040,044	3,646,983	1
1010 - Investigations	2	736,738	0	0	0	0	0	0	0	736,738	524,108	574,873	2
1020 - Unified Law Enforcement	3	0	0	0	0	0	0	0	0	0	0	0	3
1030 - Contract Law Enforcement	4	0	0	0	0	0	0	0	0	0	0	0	4
1040 - Law Enforcement Communications	5	730,922	0	0	0	0	0	0	0	730,922	705,921	676,321	5
1050 - Adult Correctional Services	6	12,156,145	0	102,000	0	0	0	0	0	12,258,145	12,613,437	11,130,009	6
1060 - Administration	7	2,502,532	0	0	0	0	0	30,500	0	2,533,032	2,282,863	2,239,596	7
Subtotal	8	18,809,423	0	102,000	1,342,166	0	0	30,500	0	20,284,089	20,166,373	18,267,782	8
<b>LEGAL SERVICES PROGRAM</b>													
1100 - Criminal Prosecution	9	3,507,532	0	0	0	0	0	0	0	3,507,532	3,038,399	2,493,335	9
1110 - Medical Examiner	10	422,500	0	0	0	0	0	0	0	422,500	518,000	385,953	10
1120 - Child Support Recovery	11	0	0	0	0	0	0	0	0	0	0	0	11
Subtotal	12	3,930,032	0	0	0	0	0	0	0	3,930,032	3,556,399	2,879,288	12
<b>EMERGENCY SERVICES</b>													
1200 - Ambulance Services	13	0	1,635,058	0	0	0	0	5,000	0	1,640,058	1,176,996	1,167,610	13
1210 - Emergency Management	14	0	305,397	0	0	0	0	0	0	305,397	316,411	212,849	14
1220 - Fire Protection & Rescue Services	15	0	0	0	0	0	0	0	0	0	0	0	15
1230 - E911 Service Board	16	0	91,053	0	0	0	0	0	0	91,053	87,202	106,480	16
Subtotal	17	0	2,031,508	0	0	0	0	5,000	0	2,036,508	1,580,609	1,486,939	17
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>													
1400 - Physical Operations	18	0	1,250	0	0	0	0	0	0	1,250	660	1,136	18
1410 - Research & Other Assistance	19	0	0	0	0	0	0	0	0	0	0	0	19
1420 - Bailiff Services	20	0	918,909	0	0	0	0	0	0	918,909	829,102	624,767	20
Subtotal	21	0	920,159	0	0	0	0	0	0	920,159	829,762	625,903	21
<b>COURT PROCEEDINGS PROGRAM</b>													
1500 - Juries & Witnesses	22	0	60,500	0	0	0	0	0	0	60,500	60,500	51,252	22
1510 - (Reserved)	23												23
1520 - Detention Services	24	0	1,313,963	0	0	0	0	0	0	1,313,963	1,059,763	1,028,178	24
1530 - Court Costs	25	0	0	0	0	0	0	0	0	0	0	0	25
1540 - Service of Civil Papers	26	817,147	0	0	0	0	0	0	0	817,147	807,606	732,280	26
Subtotal	27	817,147	1,374,463	0	0	0	0	0	0	2,191,610	1,927,869	1,811,710	27
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>													
1600 - Juvenile Victim Restitution	28	0	0	0	0	0	0	0	0	0	0	0	28
1610 - Juvenile Representation Services	29	784,546	0	0	0	0	0	0	0	784,546	704,589	547,993	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	0	361,000	0	0	0	0	0	0	361,000	356,000	349,811	30
Subtotal	31	784,546	361,000	0	0	0	0	0	0	1,145,546	1,060,589	897,804	31
<b>Total - Public Safety &amp; Legal Services</b>	<b>32</b>	<b>24,341,148</b>	<b>4,687,130</b>	<b>102,000</b>	<b>1,342,166</b>	<b>0</b>	<b>0</b>	<b>35,500</b>	<b>0</b>	<b>30,507,944</b>	<b>29,121,601</b>	<b>25,969,426</b>	<b>32</b>

SERVICE AREA 3

PHYSICAL HEALTH & SOCIAL SERVICES

County Name: WOODBURY COUNTY

County No: 97

	GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS				
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>													
3000 - Personal & Family Health Services	1	0	0	0	0	0	0	0	0	0	0	0	1
3010 - Communicable Disease Prevention & Control Services	2	0	0	0	0	0	0	0	0	0	0	0	2
3020 - Environmental Health	3	0	0	0	0	0	0	0	0	0	0	0	3
3040 - Health Administration	4	2,515,143	0	0	0	0	0	0	0	2,515,143	2,578,408	3,021,352	4
3050 - Support of Hospitals	5	0	0	0	0	0	0	0	0	0	0	0	5
Subtotal	6	2,515,143	0	0	0	0	0	0	0	2,515,143	2,578,408	3,021,352	6
<b>SERVICES TO POOR PROGRAM</b>													
3100 - Administration	7	134,950	0	0	0	0	0	0	0	134,950	134,950	122,015	7
3110 - General Welfare Services	8	98,050	0	0	0	0	0	0	0	98,050	75,000	95,000	8
3120 - Care in County Care Facility	9	0	0	0	0	0	0	0	0	0	0	0	9
Subtotal	10	233,000	0	0	0	0	0	0	0	233,000	209,950	217,015	10
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>													
3200 - Administration	11	318,093	0	0	0	0	0	0	0	318,093	261,572	276,561	11
3210 - General Services to Veterans	12	47,800	0	0	0	0	0	0	0	47,800	47,800	25,901	12
Subtotal	13	365,893	0	0	0	0	0	0	0	365,893	309,372	302,462	13
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>													
3300 - Youth Guidance	14	0	2,368,419	0	0	0	0	0	0	2,368,419	2,269,610	2,217,084	14
3310 - Family Protective Services	15	0	75,000	0	0	0	0	0	0	75,000	75,000	78,464	15
3320 - Services for Disabled Children	16	0	0	0	0	0	0	0	0	0	0	0	16
Subtotal	17	0	2,443,419	0	0	0	0	0	0	2,443,419	2,344,610	2,295,548	17
<b>SERVICES TO OTHER ADULTS PROGRAM</b>													
3400 - Services to the Elderly	18	0	0	0	0	0	0	0	0	0	0	0	18
3410 - Other Social Services	19	0	0	0	0	0	0	0	0	0	0	0	19
3420 - Social Services Business Operations	20	0	0	0	0	0	0	0	0	0	0	0	20
Subtotal	21	0	0	0	0	0	0	0	0	0	0	0	21
<b>CHEMICAL DEPENDENCY PROGRAM</b>													
3500 - Treatment Services	22	0	0	0	0	0	0	0	0	0	0	0	22
3510 - Preventive Services	23	0	0	0	0	0	0	0	0	0	0	0	23
3520 - Opioid Litigation Settlement	24	0	0	0	0	0	0	0	0	0	73,542	345,811	24
Subtotal	25	0	0	0	0	0	0	0	0	0	73,542	345,811	25
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	26	3,114,036	2,443,419	0	0	0	0	0	0	5,557,455	5,515,882	6,182,188	26

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION

County Name: WOODBURY COUNTY

County No: 97

	GENERAL FUND			SPECIAL REVENUE FUNDS				TOTALS				
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025
<b>ENVIRONMENTAL QUALITY PROGRAM</b>												
6000 - Natural Resources Conservation	1	0	0	0	50,000	0	0	0	0	50,000	50,000	39,000
6010 - Weed Eradication	2	0	0	0	113,349	0	0	0	0	113,349	116,284	104,730
6020 - Solid Waste Disposal	3	0	0	0	209,000	0	0	0	0	209,000	209,788	205,276
6030 - Environmental Restoration	4	0	0	0	0	0	0	0	0	0	0	0
Subtotal	5	0	0	0	372,349	0	0	0	0	372,349	376,072	349,006
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>												
6100 - Administration	6	787,082	0	0	0	0	0	259,000	0	1,046,082	907,194	986,787
6110 - Maintenance & Operations	7	1,448,520	0	0	0	0	0	0	0	1,448,520	1,214,589	1,319,042
6120 - Recreation & Environmental Educ.	8	501,775	0	0	0	0	0	97,937	0	599,712	564,720	514,660
Subtotal	9	2,737,377	0	0	0	0	0	356,937	0	3,094,314	2,686,503	2,820,489
<b>ANIMAL CONTROL PROGRAM</b>												
6200 - Animal Shelter	10	0	0	0	9,527	0	0	0	0	9,527	9,527	9,511
6210 - Animal Bounties & State Apiarist Expenses	11	0	0	0	0	0	0	0	0	0	0	0
Subtotal	12	0	0	0	9,527	0	0	0	0	9,527	9,527	9,511
<b>COUNTY DEVELOPMENT PROGRAM</b>												
6300 - Land Use & Building Controls	13	0	0	0	0	0	0	0	0	0	0	0
6310 - Housing Rehabilitation & Develop.	14	0	0	0	0	0	0	0	0	0	0	0
6320 - Community Economic Development	15	0	0	0	197,510	0	0	0	0	197,510	189,405	183,917
Subtotal	16	0	0	0	197,510	0	0	0	0	197,510	189,405	183,917
<b>EDUCATIONAL SERVICES PROGRAM</b>												
6400 - Libraries	17	0	0	0	0	0	0	337,265	0	337,265	328,717	282,911
6410 - Historic Preservation	18	0	0	0	0	0	0	0	0	0	0	0
6420 - Fair & 4-H Clubs	19	0	0	0	0	0	0	0	0	0	0	0
6430 - Fairgrounds	20	0	0	0	0	0	0	0	0	0	0	0
6440 - Memorial Halls	21	0	0	0	0	0	0	0	0	0	0	0
6450 - Other Educational Services	22	0	0	0	0	0	0	0	0	0	0	0
Subtotal	23	0	0	0	0	0	0	337,265	0	337,265	328,717	282,911
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>												
6500 - Property	24	0	0	0	0	0	0	0	0	0	0	0
6510 - Buildings	25	0	0	0	0	0	0	0	0	0	0	0
6520 - Equipment	26	0	0	0	0	0	0	0	0	0	0	0
6530 - Public Facilities	27	0	0	0	0	0	0	0	0	0	0	0
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0
<b>Total - County Environment and Education</b>	<b>29</b>	<b>2,737,377</b>	<b>0</b>	<b>0</b>	<b>579,386</b>	<b>0</b>	<b>0</b>	<b>694,202</b>	<b>0</b>	<b>4,010,965</b>	<b>3,590,224</b>	<b>3,645,834</b>

SERVICE AREA 7

**ROADS & TRANSPORTATION**  
 County Name: **WOODBURY COUNTY**  
 County No: 97

	GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS			
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>												
7000 - Administration	1	0	0	0	0	24,800	0	0	24,800	23,200	14,239	1
7010 - Engineering	2	0	0	0	0	1,382,711	0	0	1,382,711	1,324,433	1,280,534	2
Subtotal	3	0	0	0	0	1,407,511	0	0	1,407,511	1,347,633	1,294,773	3
<b>ROADWAY MAINTENANCE PROGRAM</b>												
7100 - Bridges & Culverts	4	0	0	0	0	265,000	0	0	265,000	225,000	453,369	4
7110 - Roads	5	0	0	0	0	5,434,665	0	0	5,434,665	5,213,475	5,653,762	5
7120 - Snow & Ice Control	6	0	0	0	0	500	0	0	500	0	566	6
7130 - Traffic Controls	7	0	0	0	0	280,000	0	0	280,000	281,646	210,723	7
7140 - Road Clearing	8	0	0	0	0	0	0	0	0	0	0	8
Subtotal	9	0	0	0	0	5,980,165	0	0	5,980,165	5,720,121	6,318,420	9
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>												
7200 - New Equipment	10	0	0	0	0	3,115,041	0	0	3,115,041	2,207,602	1,209,998	10
7210 - Equipment Operations	11	0	0	0	0	1,842,000	0	0	1,842,000	1,755,000	1,813,516	11
7220 - Tools, Materials & Supplies	12	0	0	0	0	199,000	0	0	199,000	177,000	107,758	12
7230 - Real Estate & Buildings	13	0	0	0	0	207,760	0	0	207,760	231,701	107,996	13
Subtotal	14	0	0	0	0	5,363,801	0	0	5,363,801	4,371,303	3,239,268	14
<b>MASS TRANSIT PROGRAM</b>												
7300 - Air Transportation	15	0	0	0	0	0	0	0	0	0	0	15
7310 - Ground Transportation	16	0	0	0	0	0	0	0	0	0	0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	17
<b>Total - Roads &amp; Transportation</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,751,477</b>	<b>0</b>	<b>0</b>	<b>12,751,477</b>	<b>11,439,057</b>	<b>10,852,461</b>	<b>18</b>

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS

County Name: WOODBURY COUNTY

County No: 97

	GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS				
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
<b>REPRESENTATION SERVICES PROGRAM</b>													
8000 - Elections Administration	1	0	846,908	0	0	0	0	0	0	846,908	626,745	711,357	1
8010 - Local Elections	2	0	0	0	0	0	0	0	0	0	136,763	-268	2
8020 - Township Officials	3	0	0	0	8,000	0	0	0	0	8,000	8,000	6,060	3
Subtotal	4	0	846,908	0	8,000	0	0	0	0	854,908	771,508	717,149	4
<b>STATE ADMINISTRATIVE SERVICES</b>													
8100 - Motor Vehicle Registrations& Licensing	5	1,369,058	0	0	0	0	0	0	0	1,369,058	1,199,214	1,163,640	5
8101 - Driver Licenses Services	6	0	0	0	0	0	0	0	0	0	0	0	6
8110 - Recording of Public Documents	7	875,691	0	0	0	0	0	0	0	875,691	874,591	860,684	7
Subtotal	8	2,244,749	0	0	0	0	0	0	0	2,244,749	2,073,805	2,024,324	8
<b>Total - Government Services to Residents</b>	<b>9</b>	<b>2,244,749</b>	<b>846,908</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,099,657</b>	<b>2,845,313</b>	<b>2,741,473</b>	<b>9</b>

SERVICE AREA 9

**ADMINISTRATION**  
 County Name: **WOODBURY COUNTY**  
 County No: 97

	GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>												
9000 - General County Management	1	1,228,707	0	48,708	0	0	0	228,801	0	1,506,216	1,298,843	1,531,307
9010 - Administrative Management Services	2	430,043	0	0	0	0	0	0	0	430,043	434,812	445,118
9020 - Treasury Management Services	3	783,597	0	0	0	0	0	0	0	783,597	596,754	482,982
9030 - Other Policy & Administration	4	598,031	0	0	0	0	0	0	0	598,031	513,276	461,397
9040 - Reimbursable Administrative Service Organization Direct Expenses	5	145,518	0	0	0	0	0	0	0	145,518	145,375	289,073
Subtotal	6	3,185,896	0	48,708	0	0	0	228,801	0	3,463,405	2,989,060	3,209,877
<b>CENTRAL SERVICES PROGRAM</b>												
9100 - General Services	7	3,681,113	0	0	0	0	0	0	0	3,681,113	3,313,717	2,929,768
9110 - Information Tech Services	8	1,732,042	0	0	0	0	0	0	0	1,732,042	1,629,628	1,945,216
9120 - GIS Systems	9									0	0	0
Subtotal	10	5,413,155	0	0	0	0	0	0	0	5,413,155	4,943,345	4,874,984
<b>RISK MANAGEMENT SERVICES PROGRAM</b>												
9200 - Tort Liability	11	0	1,700,000	0	0	0	0	0	0	1,700,000	1,660,000	1,400,000
9210 - Safety of Workplace	12	0	0	0	0	0	0	0	0	0	0	0
9220 - Fidelity of Public Officers	13	0	0	0	0	0	0	0	0	0	0	0
9230 - Unemployment Compensation	14	0	0	0	0	0	0	0	0	0	0	0
Subtotal	15	0	1,700,000	0	0	0	0	0	0	1,700,000	1,660,000	1,400,000
<b>Total - Administration</b>	<b>16</b>	<b>8,599,051</b>	<b>1,700,000</b>	<b>48,708</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>228,801</b>	<b>0</b>	<b>10,576,560</b>	<b>9,592,405</b>	<b>9,484,861</b>

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: WOODBURY COUNTY

County No: 97

	GENERAL FUND			SPECIAL REVENUE FUNDS							TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025
<b>NONPROGRAM CURRENT EXPENDITURES</b>														
0010 - County Farm Operations	1	0	0	0	0	0	0	0	0	0	0	0	0	0
0020 - Interest on Short-Term Debt	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0030 - Other Nonprogram Current	3	694,000	0	0	236,000	0	0	0	0	0	930,000	936,089	962,037	3
0040 - Other County Enterprises	4	0	0	0	0	0	0	0	0	0	0	0	0	8
Total - Nonprogram Current	5	694,000	0	0	236,000	0	0	0	0	0	930,000	936,089	962,045	5
<b>LONG-TERM DEBT SERVICE</b>														
0100 - Principal	6	0	0	0	0	0	0	0	6,934,952	0	6,934,952	6,962,801	6,876,193	6
0110 - Interest and Fiscal Charges	7	0	0	0	0	0	0	0	369,745	0	369,745	407,804	423,229	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0	7,304,697	0	7,304,697	7,370,605	7,299,422	8
<b>CAPITAL PROJECTS</b>														
0200 - Roadway Construction	9	0	0	0	0	3,189,762	0	0	0	0	3,189,762	4,510,369	3,067,621	9
0210 - Conservation Land Acquisition & Dev.	10	0	0	0	0	0	0	0	0	0	0	0	0	10
0220 - Other Capital Projects	11	0	0	0	0	0	0	1,200,000	0	0	1,200,000	0	1,099,420	11
Total Capital Projects	12	0	0	0	0	3,189,762	0	1,200,000	0	0	4,389,762	4,510,369	4,167,041	12
<b>EXPENDITURES SUMMARY</b>														
Total Public Safety and Legal Services	13	24,341,148	4,687,130	102,000	1,342,166	0	0	35,500	0	0	30,507,944	29,121,601	25,969,426	13
Total Physical Health and Social Services	14	3,114,036	2,443,419	0	0	0	0	0	0	0	5,557,455	5,515,882	6,182,188	14
Total County Environment and Education	16	2,737,377	0	0	579,386	0	0	694,202	0	0	4,010,965	3,590,224	3,645,834	16
Total Roads & Transportation	17	0	0	0	0	12,751,477	0	0	0	0	12,751,477	11,439,057	10,852,461	17
Total Government Services to Residents	18	2,244,749	846,908	0	8,000	0	0	0	0	0	3,099,657	2,845,313	2,741,473	18
Total Administration	19	8,599,051	1,700,000	48,708	0	0	0	228,801	0	0	10,576,560	9,592,405	9,484,861	19
Total Nonprogram Current	20	694,000	0	0	236,000	0	0	0	0	0	930,000	936,089	962,045	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	7,304,697	0	7,304,697	7,370,605	7,299,422	21
Total Capital Projects	22	0	0	0	0	3,189,762	0	1,200,000	0	0	4,389,762	4,510,369	4,167,041	22
Total - All Expenditures	23	41,730,361	9,677,457	150,708	2,165,552	0	15,941,239	958,503	1,200,000	7,304,697	79,128,517	74,921,545	71,304,751	23
<b>OTHER BUDGETARY FINANCING USES</b>														
<b>OPERATING TRANSFERS OUT</b>														
To General Supplemental	24	0	0	0	0	0	0	0	0	0	0	0	0	24
To Rural Services Supplemental	25	0	0	0	0	0	0	0	0	0	0	0	0	25
To Secondary Roads	26	0	0	0	1,800,000	0	0	0	0	0	1,800,000	2,514,000	1,800,000	26
To Other Budgetary Funds	27	0	7,423,792	400,000	179,057	0	300,000	1,218,650	0	0	9,521,499	8,776,078	12,503,347	27
Total Operating Transfers Out	28	0	7,423,792	400,000	1,979,057	0	300,000	1,218,650	0	0	11,321,499	11,290,078	14,303,347	28
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>														
Increase (Decrease) In Reserves	30	0	0	0	0	0	0	0	0	0	0	0	0	30
Fund Balance - Nonspendable	31	0	0	0	0	0	0	0	0	0	0	0	0	31
Fund Balance - Restricted	32	0	190,036	0	473,200	0	266,887	3,470,729	0	298,301	4,699,153	8,560,475	15,130,822	32
Fund Balance - Committed	33	0	0	0	0	0	0	0	0	0	0	0	0	33
Fund Balance - Assigned	34	0	0	0	0	0	0	1,351,394	0	0	1,351,394	2,177,194	977,194	34
Fund Balance - Unassigned	35	9,566,536	0	833,551	0	0	0	0	0	0	10,400,087	10,767,253	8,123,105	35
Total Ending Fund Balance - June 30,	36	9,566,536	190,036	833,551	473,200	0	266,887	3,470,729	1,351,394	298,301	16,450,634	21,504,922	24,231,121	36
<b>Total Requirements</b>	37	51,296,897	17,291,285	1,384,259	4,617,809	0	16,508,126	5,647,882	2,551,394	7,602,998	106,900,650	107,716,545	109,839,219	37



**Exceed General and Rural**

**FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION  
FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A GENERAL BASIC  
PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM**

**Per the result of a special levy election, the accompanying budget proposes a General Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly.**

**Comparison of the proposed general basic rate with the statutory maximum Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:**

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.70602
General Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

-

**FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION  
FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A RURAL BASIC  
PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM**

**Per the result of a special levy election, the accompanying budget proposes a Rural Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly.**

**Comparison of the proposed general basic rate with the statutory maximum Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:**

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

-

**RESOLUTION \_\_\_\_\_**

WHEREAS, the Woodbury County Compensation Board meets annually to recommend a compensation schedule for elected officials for the fiscal year immediately following, in accordance with Iowa Code Chapters 331.905 and 331.907, and

WHEREAS, the Woodbury County Compensation Board met on February 12, 2026, and made the following salary recommendations for the following elected officials for the fiscal year beginning July 1, 2026:

<u>Elected Official</u>	<u>Current Salary</u>	<u>Proposed Increase</u>	<u>Recommended Salary</u>
Auditor	\$113,832.25	4.5%	\$118,954.70
County Attorney	\$169,146.72	6.5%	\$180,141.26
Recorder	na	na	
Sheriff	\$178,110.51	7.0%	\$190,578.25
Supervisors	\$41,967.12	4.0%	\$43,645.80
Chair Stipend	\$3,500.00	\$3,500	\$7,000
Treasurer	\$113,830.25	4.5%	\$118,952.61

**OPTION 1:**

THEREFORE, BE IT RESOLVED that the Woodbury County Board of Supervisors adopts the salary recommendations for elected officials for the fiscal year beginning July 1, 2026 as recommended by the Woodbury County Compensation Board.

**OPTION 2: (if different than compensation board recommendation)**

THEREFORE, BE IT RESOLVED that the Woodbury County Board of Supervisors approves the following salary adjustments for the following elected officials for the fiscal year beginning July 1, 2026:

<u>Elected Official</u>	<u>Approved Salary</u>	<u>Approved Increase</u>
Auditor	\$	%
County Attorney	\$	%
Recorder	\$	%
Sheriff	\$	%
Supervisors	\$	%
Chair stipend	\$	
Treasurer	\$	%

Approved this 28<sup>th</sup> day of April 2026.

WOODBURY COUNTY BOARD OF SUPERVISORS

ATTEST:

\_\_\_\_\_  
Mark Nelson, Chairperson

\_\_\_\_\_  
Michelle K. Skaff, Auditor

AYE:

NAY:

\_\_\_\_\_  
Name, Supervisor

\_\_\_\_\_  
Name, Supervisor

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Name, Supervisor

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Name, Supervisor

\_\_\_\_\_  
Name, Supervisor

# WOODBURY COUNTY AGENDA ITEM(S) REQUEST FORM

Date: 4/23/2026 Weekly Agenda Date: 4/28/2026

Elected Official / Department Head / Citizen: Melissa Thomas, Human Resources Director

## Wording for Agenda Item:

Approval of the 2026 American Federation of State, County and Municipal Employees, Council 61 Local 3462, MOU regarding the Maintenance Technician pay grade

## Action Required:

Approve Ordinance

Approve Resolution

Approve Motion

Hold Public Hearing

Informational

Attachments

Set Time:

Reviewed by County Attorney's Office:

## Background & Financial Impact:

This MOU, effective July 1, 2026, has been brought forth to assist with recruitment and retention of the Building Services Maintenance Technician position. This was approved by outside counsel and has a budget impact of \$38,026. Although, with the deauthorization of 1 FTE on the 4/21 agenda, there will be a net increase of \$40,840.

## Recommendation:

Pass the motion

## Attachments:

[2026 AFSCME MOU](#)

*[Approved by Board of Supervisors on March 17, 2026](#)*

April 2026 Memorandum of Understanding

This April 2026 Memorandum of Understanding (“MOU”) is entered into by and between Woodbury County, Iowa (“Employer”) and the American Federation of State, County and Municipal Employees, Council 61 Local 3462, Woodbury County Courthouse Employees (“Union”), effective as of the date when all parties have approved and executed this MOU below, and continuing until such time as the parties shall agree otherwise:

1. The current Master Contract between Employer and Union is effective July 1, 2024 through June 30, 2027 (“2024-2027 Union Contract”).

2. As of July 1, 2026, Section 5 of Article VI of the 2024-2027 Union Contract shall be amended to move the position of Maintenance Technician from Pay Grade 4 to Pay Grade 5 as follows:

Section 5 Job Classifications and Pay Grades

Employees shall be classified as follows:

Pay Grade 1: Custodian (F/T & P/T, Day & Night Custodian)

Pay Grade 2: Lead Custodian, and Civil/Warrants Clerks

Pay Grade 3: Clerks II,  
Real Estate Clerk II, Tax Clerk II,  
Motor Vehicle Clerk II, Election Clerk II,  
Vital Statistics Clerk II, Building Services  
Clerk II, Secondary Roads Clerk II, and  
Maintenance Worker and Maintenance Painter

Pay Grade 4: ~~Maintenance Technician~~, Senior Clerk (Real Estate,  
DNR/MV, Tax, SO)  
Maintenance Workers with a 3<sup>rd</sup> Class Hydronics Engineer  
License\*

\*Maintenance Workers are required to obtain a 3<sup>rd</sup> Class Hydronics Engineer License unless the employee is to retire within twenty-four (24) months following July 1, 2016.

Pay Grade 5: Bookkeeper, Clerk III, **and Maintenance Technician**

Pay Grade 6: Legal Secretary

Employees certified to perform asbestos work will receive an additional fifty (\$.50) cents per hour.

3. All other terms of the 2024-2027 Union Contract shall remain in effect through the end of such contract term. To the extent there is a conflict between this MOU and the terms of the 2024-2027 Union Contract, this MOU shall control.

IN WITNESS WHEREOF, the parties hereto have caused this MOU to be executed by their duly authorized representatives.

WOODBURY COUNTY, IOWA

AMERICAN FEDERATION OF STATE,  
COUNTY AND MUNICIPAL  
EMPLOYEES COUNCIL 61 LOCAL 3462  
WOODBURY COUNTY ASSISTANT  
COUNTY ATTORNEYS AND VICTIM  
WITNESS COORDINATOR

By: \_\_\_\_\_

By: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

## Building Services Maint Tech Step Increase

### CURENT BUDGET

Account	Account Name	Sum of Budget Amount
0001-16-9101-000-10007	ORGANIZED EMPLOYEES	117,984.16
0001-16-9101-000-11000	FICA - CNTY CONTRIBUTION	8,753.51
0001-16-9101-000-11100	IPERS - CNTY CONTRIBUTION	11,137.70
0001-16-9101-000-11300	EMPLOYEE HOSPITALIZATION	25,489.68
0001-16-9101-000-11701	LIFE INSURANCE	76.80
0001-16-9101-000-11702	DENTAL INSURANCE	704.88
0001-16-9101-000-11703	LTD INSURANCE	550.80
0001-16-9103-000-10007	ORGANIZED EMPLOYEES	117,984.16
0001-16-9103-000-11000	FICA - CNTY CONTRIBUTION	8,470.23
0001-16-9103-000-11100	IPERS - CNTY CONTRIBUTION	11,137.70
0001-16-9103-000-11300	EMPLOYEE HOSPITALIZATION	47,517.60
0001-16-9103-000-11701	LIFE INSURANCE	76.80
0001-16-9103-000-11702	DENTAL INSURANCE	704.88
0001-16-9103-000-11703	LTD INSURANCE	550.80
0001-16-9113-000-10007	ORGANIZED EMPLOYEES	117,984.16
0001-16-9113-000-11000	FICA - CNTY CONTRIBUTION	8,869.74
0001-16-9113-000-11100	IPERS - CNTY CONTRIBUTION	11,137.70
0001-16-9113-000-11300	EMPLOYEE HOSPITALIZATION	36,775.20
0001-16-9113-000-11701	LIFE INSURANCE	76.80
0001-16-9113-000-11702	DENTAL INSURANCE	704.88
0001-16-9113-000-11703	LTD INSURANCE	550.80
<b>Grand Total</b>		<b>527,238.98</b>

### BUDGET WITH STEP INCREASE

Account	Account Name	Sum of Budget Amount
0001-16-9101-000-10007	ORGANIZED EMPLOYEES	129,206.84
0001-16-9101-000-11000	FICA - CNTY CONTRIBUTION	9,612.03
0001-16-9101-000-11100	IPERS - CNTY CONTRIBUTION	12,197.12
0001-16-9101-000-11300	EMPLOYEE HOSPITALIZATION	25,489.68
0001-16-9101-000-11701	LIFE INSURANCE	76.80
0001-16-9101-000-11702	DENTAL INSURANCE	704.88
0001-16-9101-000-11703	LTD INSURANCE	550.80
0001-16-9103-000-10007	ORGANIZED EMPLOYEES	129,206.84
0001-16-9103-000-11000	FICA - CNTY CONTRIBUTION	9,328.75
0001-16-9103-000-11100	IPERS - CNTY CONTRIBUTION	12,197.12
0001-16-9103-000-11300	EMPLOYEE HOSPITALIZATION	47,517.60
0001-16-9103-000-11701	LIFE INSURANCE	76.80
0001-16-9103-000-11702	DENTAL INSURANCE	704.88
0001-16-9103-000-11703	LTD INSURANCE	550.80
0001-16-9113-000-10007	ORGANIZED EMPLOYEES	128,163.84
0001-16-9113-000-11000	FICA - CNTY CONTRIBUTION	9,474.06
0001-16-9113-000-11100	IPERS - CNTY CONTRIBUTION	12,098.66
0001-16-9113-000-11300	EMPLOYEE HOSPITALIZATION	36,775.20
0001-16-9113-000-11701	LIFE INSURANCE	76.80
0001-16-9113-000-11702	DENTAL INSURANCE	704.88
0001-16-9113-000-11703	LTD INSURANCE	550.80
<b>Grand Total</b>		<b>565,265.18</b>

### NET IMPACT

Adjustment
11,222.68
858.52
1,059.42
-
-
-
-
11,222.68
858.52
1,059.42
-
-
-
-
10,179.68
604.32
960.96
-
-
-
-
<b>38,026.20</b>

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

Date: 04/23/2026

Weekly Agenda Date: 04/28/2026

**ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN:** Supervisor Nelson & Bittinger

**WORDING FOR AGENDA ITEM:**

Salary pay increase of \$10,000 for the Human Resources Director position.

**ACTION REQUIRED:**

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

**EXECUTIVE SUMMARY:**

It is proposed to increase the annual salary of the Human Resources Director by \$10,000 to \$118,386.72. This would affect the minimum and maximum compensation levels accordingly going forward.

**BACKGROUND:**

The Human Resources Director role requires comprehensive oversight of employment law compliance at both the federal and state levels, benefits and wage administration, labor relations, recruitment and retention strategies, and risk management. Additionally, the Human Resources Director position directly impacts all departments and employees, often involving complex and sensitive matters that carry legal and financial implications for the County.

Externally, according to the ISAC FY2026 salary survey, the Human Resources Director salary for Woodbury County falls below comparable counties such as:

- Polk County: \$154,768.00
- Dallas County: \$149,552.00
- Johnson County: \$149,110.00
- Linn County: \$140,562.00
- Dubuque County: \$128,813.00
- Black Hawk County: \$123,921.00
- Pottawattamie County: \$123,389.00
- Scott County: \$120,182.00

Internal salary comparables for the Human Resources Director role would be both the Budget Director and Building Services Director. Currently, the Human Resources Director position is compensated at \$108,386.72 annually, while the Budget Director and Building Services Director positions are each compensated at \$128,749.92.

**FINANCIAL IMPACT:**

\$10,000 increase to current annual salary.

With the 3% budgeted wage plan increase at the beginning of FY27, the annual salary would increase to \$121,938.32.

**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 a \$10,000 salary increase for the Human Resources Director position as of May 1, 2026.

The Human Resources Director has displayed excellence and wisdom in decision making, advising the Board of Supervisors and other elected officials on HR matters, policy creation that is practical and forward thinking, demonstrated professionalism and knowledge consistently.

**ACTION REQUIRED / PROPOSED MOTION:**

Approve a \$10,000 salary increase for the Human Resources Director position as of May 1, 2026.

Woodbury County  
 Current Proposed Budget  
 For the Year Ending June 30, 2027  
 As of 4-28-2026

	General Basic Fund 0001	General Supp Fund 0002	Rural Basic Fund 0011	Debt Service Fund 2000
Current Revenue Budget	\$ 41,009,946	\$ 16,362,963	\$ 3,978,752	\$ 7,304,697
Current Expenditures Budget	\$ (41,730,360)	\$ (17,101,249)	\$ (4,144,608)	\$ (7,304,697)
Increase/Decrease in Cash Balance	\$ (720,413)	\$ (738,286)	\$ (165,856)	\$ -
Projected Cash Balance 6-30-2026	\$ 10,049,126	\$ 831,553	\$ 600,144	\$ 298,301
Increase/(Decrease) in Fund Balance	\$ (720,413)	\$ (738,286)	\$ (165,856)	\$ -
Estimated Cash Balance 6-30-2027	\$ 9,328,712	\$ 93,267	\$ 434,287	\$ 298,301
Estimated Reserve % to FY27 Budget	22.4%	0.5%	10.5%	4.1%
20% Reserve Level	8,346,072	3,420,250	828,922	1,460,939

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

**APPROVAL OF FY 2026/2027 BUDGET AND CERTIFICATION OF TAXES**

**RESOLUTION # \_\_\_\_\_**

WHEREAS, the Woodbury County Board of Supervisors has considered the proposed FY 2026/2027 county budget and certification of taxes, and

WHEREAS, a public hearing concerning the proposed county budget was held on April 28, 2026,

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Woodbury County that the county budget and certificate of taxes for FY 2026/2027 as set forth in the budget summary, is hereby adopted and that the Woodbury County Auditor is directed to file said budget and to establish accounting records in accordance with the attached schedules.

BE IT FURTHER RESOLVED that the Chairperson and the County Auditor be and are hereby authorized to sign the approved FY 2026/2027 county budget.

Signed and dated this 28<sup>th</sup> day of April, 2026.

\_\_\_\_\_  
Mark Nelson, Chairman Woodbury  
County Board of Supervisors

ATTEST: \_\_\_\_\_  
Michelle K. Skaff  
Woodbury County Auditor

# WOODBURY COUNTY AGENDA ITEM(S) REQUEST FORM

Date: 4/23/2026 Weekly Agenda Date: 4/28/2026

Elected Official / Department Head / Citizen: Laura Sievers, PE

## Wording for Agenda Item:

City of Anthon request for D38 extension of project into the City Limits

## Action Required:

Approve Ordinance

Approve Resolution

Approve Motion

Hold Public Hearing

Informational

Attachments

Set Time:

Reviewed by County Attorney's Office:

## Background & Financial Impact:

The City of Anthon has requested to have the D38 project scheduled for the summer of 2027 to be continued into the City Limits. This is a Farm to Market project. The Farm to Market is a strained budget. This request may require future projects to be delayed because projects cannot be let if there are not enough funds in the Woodbury County Farm to Market funds. One project that may be delayed would be the K42 concrete paving in 2028, this would also be tied to the possible 220th St paving, if that would be decided upon. If this is allowed, once the funds are received, the County will need to put these funds in the Farm to Market account which is held by the Iowa DOT. The City of Anthon owes the County for the 2026 project. That is \$48,741.78. The City is requesting to pay back the project costs over a 3-year period after the completion of the project. The current estimate is \$140,000 for the HMA roadwork. The costs does not include the sidewalk pedestrian ramps that the City will also need to do and pay with the project.

## Recommendation:

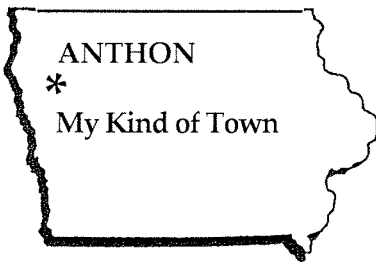
Recommend the Board to allow the extension and to allow the payback for the HMA items with

the City of Anthon

**Attachments:**

[Attachment 1](#)

*[Approved by Board of Supervisors on March 17, 2026](#)*



# CITY OF ANTHON

301 E. Main St.  
PO.Box 160  
ANTHON, IOWA 51004  
(712) 373-5218  
cityofanthon@gmail.com

MAYOR  
Connie L. Westphal

CLERK  
Amy Buck

April 19, 2026

**VIA EMAIL ONLY**

Woodbury County Board of Supervisors  
c/o Chairman Mark Nelson  
620 Douglas St.  
Sioux City, IA 51101  
[mnelson@woodburycountyiowa.gov](mailto:mnelson@woodburycountyiowa.gov)

**Re: Request for Board of Supervisors Agenda Item; D-38 Resurfacing Project**

Dear Mark:

Thank you for attending the past two Anthon City Council meetings to discuss the D-38 resurfacing project; thank you to the County Engineer for her input on the project; and thank you to the entire Board for considering this request in advance.

The City of Anthon would like to resurface the portion of D-38 within Anthon limits by joining the County's resurfacing project for this road through the County. Because Anthon is just above the 500-population threshold, Anthon is responsible for bearing the cost of the portion of D-38 through the town. However, the Road Use Tax money received by Anthon is not adequate for all road repair needs. In addition, this portion of D-38 is heavily used by out-of-town truck traffic given the gravel pit just north of Anthon. **Accordingly, Anthon respectfully requests that it be allowed to repay the County for its portion of the resurfacing project of D-38 over a three-year term.** This three-year financing would greatly assist Anthon as it is currently undergoing significant upgrades to other infrastructure. We also understand that this type of repayment assistance is consistent with past road projects that the County has done with other cities.

As the City would like to give a final decision on joining the D-38 project to the County Engineer as soon as possible, the City would also respectfully request that this be placed on the agenda for the Board of Supervisors' consideration as soon as possible. Thank you.

Sincerely,

Connie L. Westphal  
Mayor

# WOODBURY COUNTY AGENDA ITEM(S) REQUEST FORM

Date: 4/23/2026 Weekly Agenda Date: 4/28/2026

Elected Official / Department Head / Citizen: Laura Sievers, PE

## Wording for Agenda Item:

Award contract for 2026 pavement markings

## Action Required:

Approve Ordinance

Approve Resolution

Approve Motion

Hold Public Hearing

Informational

Attachments

Set Time:

Reviewed by County Attorney's Office:

## Background & Financial Impact:

Annually the county reapplies paint to approximately 50% of its paved road system. The proposed project will be completed during the 2026 construction season. Bids were received and reviewed by the Engineer's office on Monday, April 20th. The bids will be received at the Board meeting. Woodbury County Secondary Road local funds will pay for this project in the 2027 fiscal year.

## Recommendation:

Recommend the Board award a contract to the lowest bidder for Pavement Markings - 2026

*Approved by Board of Supervisors on March 17, 2026*

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

Date: 04/24/26 Weekly Agenda Date: 04/28/26

**ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN:** Dan Heissel, Conservation Director

**WORDING FOR AGENDA ITEM:**

Request use of Gaming Funds for Replacement of Law Enforcement Computers

**ACTION REQUIRED:**

- Approve Ordinance       Approve Resolution       Approve Motion   
Public Hearing       Other: Informational       Attachments

**EXECUTIVE SUMMARY:**

Recent audit required by FBI showed our computers were out of compliance to be able to access the NCIC data base. Working with WCICC they informed us are computers needed to be updated.

**BACKGROUND:**

When we got computers for our law enforcement officers over 6 years ago WCICC was unable to take them under their wing for maintenance etc. A current audit required 2 step authentication, a key, new software and a bunch of other things we didnt know of or about. We were struggling and unable to meet requirements and asked WCICC if they could help. They said yes but our computers were out of date

**FINANCIAL IMPACT:**

We need 8 ccomputers so each officer would have their own but the cost is higher now and WCICC suggests we go to a tablet like the Sheriffs office that they maintain. Cost for 6 computers is \$34,680 dollars. I would request \$36,000 to cover any incidentals or software needed.

**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:**

Fund 6 of the 8 computers to save money and the Director and Deputy Director will share one that was recently purchased to save money since they are not in the field working evryday like our officers. Cost is \$5,780.16 per computer for a total of \$34,680, requesting \$36,000 to cover any incidentals not know about currently.

**ACTION REQUIRED / PROPOSED MOTION:**

To use Gaming Funds to purchase law enforcement computers for the County Conservation Departments officers.