

ITEMS TO INCLUDE ON AGENDA FOR SEPTEMBER 1, 2026

WOODBURY COUNTY, IOWA

General Obligation Capital Loan Notes, Series 2026A

- Public hearing on the proposed reallocation of Unspent Proceeds.
- Resolution instituting proceedings to take additional action and approving the reallocation.

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

September 1, 2026

The Board of Supervisors of Woodbury County, State of Iowa, met in open
session, in the Board Room, Woodbury County Courthouse, 620 Douglas Street, Sioux City,
Iowa, at 4:45 P.M., on the above date. There were present Chairperson
Nelson, in the chair, and the following named Board Members:

Bittinger, Carper, Dietrich, Ung

Absent: _____

Vacant: _____

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The Chairperson announced that this was the time and place for the public hearing and meeting on the matter of the proposed reallocation of not to exceed \$440,000 of unspent proceeds of the General Obligation Capital Loan Notes, Series 2026A, in order to provide funds to pay costs of i) the erection, equipping, remodeling, reconstruction, additions or extensions of Trosper Hoyt and (ii) the erection, equipping, remodeling or reconstruction of various public building projects, including the site or grounds thereof, including replacement of a freight elevator at the Courthouse, and that notice of the proposed action by the Board to institute proceedings for the proposed reallocation had been published pursuant to the provisions of Sections 331.301(5) and 331.443 of the Code of Iowa.

The Chairperson then asked the Auditor whether any written objections had been filed by any County resident or property owner to the proposed reallocation. The Auditor advised the Chairperson and the Board that 0 written objections had been filed. The Chairperson then called for oral objections to the proposed reallocation and 0 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)

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

Board Member Nelson introduced the following Resolution entitled "RESOLUTION INSTITUTING PROCEEDINGS TO TAKE ADDITIONAL ACTION AND APPROVING THE REALLOCATION OF CERTAIN UNSPENT PROCEEDS OF THE GENERAL OBLIGATION CAPITAL LOAN NOTES, SERIES 2026A, OF WOODBURY COUNTY, IOWA", and moved that the same be adopted. Board Member Dietrich seconded the motion to adopt. The roll was called and the vote was,

AYES: Nelson, Bittinger, Carper, Dietrich, Ung

NAYS: _____

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

RESOLUTION NO. 14,100

RESOLUTION INSTITUTING PROCEEDINGS TO TAKE
ADDITIONAL ACTION AND APPROVING THE
REALLOCATION OF CERTAIN UNSPENT PROCEEDS OF
THE GENERAL OBLIGATION CAPITAL LOAN NOTES,
SERIES 2026A, OF WOODBURY COUNTY, IOWA

WHEREAS, pursuant to notice published as required by law, this Board has held a public meeting and hearing upon the proposal to institute proceedings for the reallocation of certain unspent proceeds, in the amount of not to exceed \$440,000 (the "Unspent Proceeds") of the General Obligation Capital Loan Notes, Series 2026A, of Woodbury County, Iowa, to provide funds to pay costs of i) the erection, equipping, remodeling, reconstruction, additions or extensions of Trospen Hoyt and (ii) the erection, equipping, remodeling or reconstruction of various public building projects, including the site or grounds thereof, including replacement of a freight elevator at the Courthouse, and has considered the extent of objections received from residents or property owners as to said proposal and, accordingly the following action is now considered to be in the best interests of the County and residents thereof.

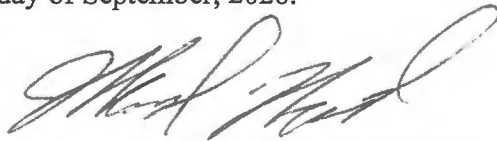
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF WOODBURY COUNTY, IOWA:

Section 1. That this Board does hereby institute proceedings and takes additional action for the reallocation of the Unspent Proceeds of the General Obligation Capital Loan Notes, Series 2026A to pay costs of i) the erection, equipping, remodeling, reconstruction, additions or extensions of Trospen Hoyt and (ii) the erection, equipping, remodeling or reconstruction of

various public building projects, including the site or grounds thereof, including replacement of a freight elevator at the Courthouse, is in all respects authorized and approved.

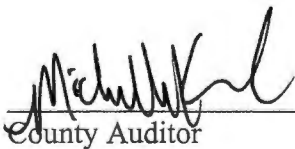
Section 2. The Auditor is authorized and directed to take such action as may be necessary to effect and implement the foregoing reallocation of the Unspent Proceeds as described herein, and to cause the records and accounts of the County to reflect the same.

PASSED AND APPROVED this 1st day of September, 2026.



Chairperson

ATTEST:


County Auditor

CERTIFICATE

STATE OF IOWA

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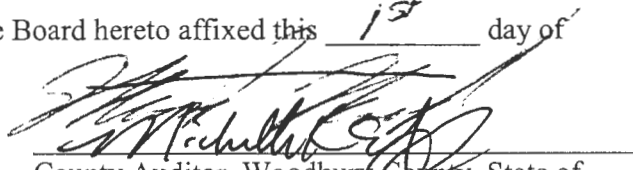
) SS

COUNTY OF WOODBURY

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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 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 12 day of September, 2026.


County Auditor, Woodbury County, State of
Iowa

(SEAL)