



**NOTICE OF MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS
(FEBRUARY 25, 2025) (WEEK 9 OF 2025)**

Live streaming at:

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

Agenda and Minutes available at:

www.woodburycountyiowa.gov

Daniel A. Bittinger II
389-4405

dbittinger@woodburycountyiowa.gov

Kent T. Carper
570-7681

kcarper@woodburycountyiowa.gov

David L. Dietrich
870-9224

ddietrich@woodburycountyiowa.gov

Mark E. Nelson
540-1259

mnelson@woodburycountyiowa.gov

Matthew A. Ung
490-7852

matthewung@woodburycountyiowa.gov

You are hereby notified a meeting of the Woodbury County Board of Supervisors will be held February 25, 2025, 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 may recognize speakers on agenda items after initial discussion by the Board.
3. Speakers will approach the microphone one at a time and give their name and address before their statement.
4. Speakers will limit their remarks to three minutes on any one item and address their remarks to the Board.
5. At the beginning of discussion on any item, the Chair may request statements in favor of an action be heard first followed by statements in opposition to the action. The Chair may also request delegates provide statements on behalf of multiple speakers.
6. Any concerns or questions which do not relate to a scheduled item on the agenda will be heard under the item "Citizen Concerns." Please note the Board is legally prohibited from taking action on or engaging in deliberation on concerns not listed on the agenda, and in such cases the Chair will request further discussion take place after properly noticed.
7. Public comment by electronic or telephonic means is prohibited except for a particular agenda item when approved by the Chair 24 hours before a meeting or by a majority of the board during a meeting for a subsequent meeting.

AGENDA

3:00 p.m. Joint closed session with LEC Authority {Iowa Code Chapter 21.5(1)(c)}
Dennis Butler Meeting Room

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 the February 18, 2025, meeting
Approval of the minutes of the February 13, 2025, special meeting
3. Approval of claims
4. Board Administration – Karen James
Approval of resolution for a tax suspension for S.M.

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

6. Board Administration – Heather VanSickle
 - a. Approval of Notice of Property Sale Resolution for Parcel #894825209005 (aka 3508 W. 5th Street) for Tuesday, March 11th at 4:35 p.m.
 - b. Approval of Notice of Property Sale Resolution for Parcels #884705209009, #884705209010 & #884705209011 (aka 1813 S. Olive Street, 1815 S. Olive Street and 1817 S. Olive Street) for Tuesday, March 11th at 4:37 p.m.

End of Consent Agenda

7. Budget Review Discussion for FY 26

a. Board of Supervisors

1. Infrastructure/Economic Development – N.T.
 - Event Center (8 of 10) – N.T.
 - Western Iowa Tourism – N.T.
 - Woodbury County Fair – N.T.
 - SIMPCO Membership – N.T.
 - SIMPCO Improvement Regional Housing – N.T.
 - Loess Hill Alliances – N.T.
 - Iowa’s West Coast – N.T.
2. Medical Examiner – G.B.
3. Gaming – N.T.
 - Meals on Wheels

b. Debt Service Fund

c. Miscellaneous Review – All Funds

- | | |
|----------------------------------|-------------|
| 8. Reports on Committee Meetings | Information |
| 9. Citizen Concerns | Information |
| 10. Board Concerns | Information |

ADJOURNMENT

Subject to Additions/Deletions

CALENDAR OF EVENTS

MON., FEB 24	5:00 p.m.	Zoning Commission Meeting, Courthouse Basement Meeting Room
FRI., FEB 28	9:00 a.m.	Hungry Canyons Alliance Spring Quarterly Meeting, Atlantic, Iowa
MON., MAR 3	6:00 p.m.	Board of Adjustment meeting, Courthouse Basement Boardroom
WED., MAR 5	7:30 a.m.	SIMPCO Executive/Finance Committee, 6401 Gordon Drive
	4:45 p.m.	Veteran Affairs Meeting, Veteran Affairs Office, 1211 Tri-View Ave.
WED., MAR 12	7:30 a.m.	SIMPCO Executive Finance Committee, 6401 Gordon Dr.
	8:05 a.m.	Woodbury County Information Communication Commission, Dennis Butler Meeting Room
	12:00 p.m.	District Board of Health Meeting, 1014 Nebraska St.
	6:30 p.m.	911 Service Board Meeting, Public Safety Center, Climbing Hill
THU., MAR 13	12:00 p.m.	SIMPCO Board of Directors, 6401 Gordon Drive.
	4:00 p.m.	Conservation Board Meeting, Dorothy Pecaut Nature Center, Stone Park
WED., MAR 19	12:00 p.m.	Siouxland Economic Development Corporation Meeting, 617 Pierce St., Ste. 202
THU., MAR 20	4:30 p.m.	Community Action Agency of Siouxland Board Meeting, 2700 Leech Avenue
FRI., MAR 21	12:00 p.m.	Siouxland Human Investment Partnership Board Meeting, 2540 Glenn Ave.
MON., MAR 24	6:00 p.m.	Zoning Commission Meeting, Courthouse Basement Boardroom
WED., MAR 26	2:30 p.m.	Rolling Hills Community Services Region Governance Board Meeting
THU., MAR 27	10:00 a.m.	Siouxland Regional Transit Systems (SRTS) Board Meeting, 6401 Gordon Dr.
	11:15 a.m.	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.

FEBRUARY 18, 2025, EIGHTH MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS

The Board of Supervisors met on Tuesday, February 18, 2025, at 1:00 p.m. Board members present were Ung, Carper, Nelson, Dietrich, and Bittinger II. Staff members present were Joshua Widman, Assistant County Attorney, Karen James, Board Administrative Assistant, Melissa Thomas, Human Resources Director, and Michelle Skaff, Auditor/Clerk to the Board.

- 1a. Motion by Bittinger second by Carper to receive the WCICC budget as received. Carried 5-0. Copy filed.
- 1b1. Motion by Bittinger second by Nelson to receive the General Relief Administration budget as submitted. Carried 5-0. Copy filed.
- 1b2. Motion by Nelson second by Dietrich to receive the General Relief Assistance budget as submitted. Carried 5-0. Copy filed.
- 1c. Motion by Nelson second by Carper to receive the Community/Economic Development budget as submitted. Carried 5-0. Copy filed.
- 1d. Motion by Bittinger second by Carper to receive the Emergency Management budget as submitted. Carried 5-0. Copy filed.
- 1e1. Motion by Bittinger second by Nelson to receive the Emergency Services budget as submitted. Carried 5-0. Copy filed.
- 1e2. Motion by Bittinger second by Nelson to receive the Emergency Services Paramedics budget as submitted. Carried 5-0. Copy filed.
- 1e3. Motion by Nelson second by Carper to receive the Emergency Services Animal Control budget as submitted. Carried 5-0. Copy filed.
- 1e4. Motion by Nelson second by Dietrich to receive the Emergency Services EMS Training budget as submitted. Carried 5-0. Copy filed.
- 1f1. Motion by Bittinger second by Nelson to receive the Juvenile Detention Facility budget with an increase expense of \$10,835. Carried 5-0. Copy filed.
- 1g1. Motion by Bittinger second by Nelson to receive the Building Services Courthouse budget as submitted. Carried 5-0. Copy filed.
- 1g2. Motion by Bittinger second by Carper to receive the Building Services LEC budget as submitted. Carried 5-0. Copy filed.
- 1g3. Motion by Bittinger second by Dietrich to receive the Building Services Trosper/Hoyt budget as submitted. Carried 5-0. Copy filed.
- 1g4. Motion by Dietrich second by Bittinger to receive the Building Services budget as submitted. Carried 5-0. Copy filed.
- 1g5. Motion by Nelson second by Carper to receive the Building Services Anthon Courthouse budget as submitted. Carried 5-0. Copy filed.
- 1g6. Motion by Nelson second by Bittinger to receive the Building Services Prairie Hills Facility budget as submitted. Carried 5-0. Copy filed.
- 1g7. Motion by Bittinger second by Nelson to receive the Building Services District Health Building budget as submitted. Carried 5-0. Copy filed.

- 1g8. Motion by Nelson second by Bittinger to receive the Building Services Tri View Facility budget as submitted. Carried 5-0. Copy filed.
- 1g9. Motion by Bittinger second by Carper to receive the Building Services New LEC Justice Center budget as submitted. Carried 5-0. Copy filed.
- 1h1. Motion by Bittinger second by Nelson to receive the Board of Supervisors CF Rebates & Miscellaneous Refunds budget as submitted. Carried 5-0. Copy filed.
- 1h2. Motion by Bittinger second by Nelson to receive the Board of Supervisors Expense budget as submitted. Carried 5-0. Copy filed.
- 1h3. Motion by Dietrich second by Nelson to receive the Board of Supervisors Administration budget with an increase in expenses of \$550. Carried 5-0. Copy filed.
- 1h4. Motion by Nelson second by Bittinger to receive the Board of Supervisors Public Bidder budget with a decrease of \$1,000. Carried 5-0. Copy filed.
- 1h5. Motion by Nelson second by Bittinger to receive the Board of Supervisors Mail Services budget with a decrease of \$8,500. Carried 5-0. Copy filed.
- 1h6. Motion by Nelson second by Bittinger to receive the Board of Supervisors District Court Operations budget as submitted. Carried 5-0. Copy filed.
- 1h7. Motion by Nelson second by Bittinger to receive the Board of Supervisors Court Appointed Juvenile Attorneys budget as submitted. Carried 5-0. Copy filed.
- 1h8. Motion by Bittinger second by Nelson to receive the Board of Supervisors Risk Management Services budget as submitted. Carried 5-0. Copy filed.
- 1h9. Motion by Nelson second by Carper to receive the Board of Supervisors Rolling Hills Region budget as submitted. Carried 5-0. Copy filed.
- 1h10. Motion by Nelson second by Carper to receive the Board of Supervisors Solid Waste Landfill budget as submitted. Carried 5-0. Copy filed.
- 1h11. Motion by Ung second by Nelson to receive the Board of Supervisors Township Officers budget as submitted. Carried 5-0. Copy filed.
- 1h12. Motion by Bittinger second by Nelson to receive the Board of Supervisors Tax Increment Funds budget as submitted. Carried 5-0. Copy filed.
- 1h13. Motion by Nelson second by Bittinger to receive the Board of Supervisors Wage Plan Adjustments at 3%. Carried 5-0. Copy filed.
- 1h14. Motion by Dietrich second by Carper to receive the Board of Supervisors Hard Rock Gaming Fees Siouxland Regional Transit System budget as submitted. Carried 5-0. Copy filed.

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

- 2. Motion by Bittinger second by Nelson to approve the agenda for February 18, 2025 with the removal of action on the contract for the lease and maintenance of copier from Loffler (item 13). Carried 5-0. Copy filed.

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

- 3. To approve minutes of the February 11, 2025 meeting. Copy filed.

4. To approve the claims totaling \$577598.00. Copy filed.
5. To receive the appointment Bibi Jauron and Darrel Bullock to the Community Action Agency of Siouxland Board of Directors for a three year term beginning April 1, 2025. Copy filed.
6. To receive the appointment of Hanna Reinders, 4105 Country Club Blvd, to WIT Director District III, previously held by Blanca Martinez, until the next regular election. Copy filed.
- 7a. To approve the transfer of Kyle Sanderson, Equipment Operator, Secondary Rods Dept., effective 02-17-2025, \$28.18/hour, -1%=-\$0.30/hr. Transfer from Motor Grader Operator to Equipment Operator. In-House Vacancy posted on 1/29/2025.; the other of Stefani Nunez-Diaz, Youth Worker PT, Juvenile Detention Dept., effective 02-17-25, \$22.05/hour, 0%. Transfer from PT-Temp to PT.; the promotion of Jennifer Wersal, Civilian Lieutenant, County Sheriff Dept., effective 03-24-2025, \$3473.82/bi-weekly, 18%=\$533.02/bi-weekly. Promoted to Lieutenant.; and the promotion of Blake Stahlecker, Civilian Lieutenant, County Sheriff Dept., effective 04-16-2025, \$3473.82/bi-weekly, 18%=\$533.02/bi-weekly. Promoted to Lieutenant. Copy filed.
- 7b. To approve and authorize the Chairperson to sign the Authorization to initiate the hiring process for Youth Worker – PT Temp, Juvenile Detention Dept. AFSCME Juvenile: \$22.05/hour. Copy filed.
- 7c. To approve the overlap of staff in the Sheriff's office. Copy filed.
- 8a. To approve the property tax refund request for Lois Ward, parcel #894719327023, in the amount of \$273.59. Copy filed.
- 8b. To approve the property tax refund request of Jack Girard, parcel #874734428002, in the amount of \$859.00. Copy filed.
- 8c. To approve the property tax refund request of Dawit Kifleyesus, parcel #894709379024, in the amount of \$3,702.00. Copy filed.
- 8d. To approve and authorize the Chairperson to sign a Resolution approving abatement of taxes for Julie Torres, Vin #884730326965, J1094.

WOODBURY COUNTY, IOWA
RESOLUTION #13,852
RESOLUTION APPROVING ABATEMENT OF TAXES

WHEREAS, Julie Torres is the titleholder of a mobile home VIN # 884730326968 (B/LL) located in Woodbury County, Iowa and legally described as follows:

VIN # 884730326965 **Year/Model** B/LL for J1094(MH)

WHEREAS, the above-stated mobile home has taxes payable including special assessments and the mobile home is owned by Julie Torres.

WHEREAS, these taxes are uncollectable or impractical to pursue collection through personal judgment or tax sale.

WHEREAS, the Board of Supervisors sees that good cause exists for the abatement of these taxes and;

NOW, THEREFORE, BE IT RESOLVED, that the Woodbury County Board of Supervisors hereby abates the taxes owing on the above mobile home according to Code of Iowa, 445.16 for the taxes owed and hereby directs the Woodbury County Treasurer to abate these aforementioned taxes from the tax records.

SO RESOLVED this 18 day of February, 2025.

WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

- 8e. To approve and authorize the Chairperson to sign a Resolution approving abatement of taxes for Lake Forest MHC LLC, Vin #88A16298, 1978 Shar-Lo.

**WOODBURY COUNTY, IOWA
RESOLUTION #13,853
RESOLUTION APPROVING ABATEMENT OF TAXES**

WHEREAS, Lake Forrest MHC LLC is the titleholder of a mobile home VIN # 88A16298 located in Woodbury County, Iowa and legally described as follows:

VIN # 88A16298 Year/Model 1978 Siar-Lo

WHEREAS, the above-stated mobile home has taxes payable including special assessments and the mobile home is owned by Lake Forest MHC LLC.

WHEREAS, these taxes are uncollectable or impractical to pursue collection through personal judgment or tax sale.

WHEREAS, the Board of Supervisors sees that good cause exists for the abatement of these taxes and;

NOW, THEREFORE, BE IT RESOLVED, that the Woodbury County Board of Supervisors hereby abates the taxes owing on the above mobile home according to Code of Iowa, 445.16 for the taxes owed and hereby directs the Woodbury County Treasurer to abate these aforementioned taxes from the tax records.

SO RESOLVED this 18 day of February, 2025.
WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

- 8f. To approve and authorize the Chairperson to sign a Resolution approving abatement of taxes for Evergreen Village, Vin #M307447, 2002 Schult.

**WOODBURY COUNTY, IOWA
RESOLUTION #13,854
RESOLUTION APPROVING ABATEMENT OF TAXES**

WHEREAS, Evergreen Village is the titleholder of a mobile home VIN # M307447 located in Woodbury County, Iowa and legally described as follows:

VIN # M307447 Year/Model 202 Schult

WHEREAS, the above-stated mobile home has taxes payable including special assessments and the mobile home is owned by Evergreen Village.

WHEREAS, these taxes are uncollectable or impractical to pursue collection through personal judgment or tax sale.

WHEREAS, the Board of Supervisors sees that good cause exists for the abatement of these taxes and;

NOW, THEREFORE, BE IT RESOLVED, that the Woodbury County Board of Supervisors hereby abates the taxes owing on the above mobile home according to Code of Iowa, 445.16 for the taxes owed and hereby directs the Woodbury County Treasurer to abate these aforementioned taxes from the tax records.

SO RESOLVED this 18 day of February, 2025.
WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

9. To receive Recorder’s Third Quarter Financial Report for the period of 09/01/24 through 12/31/24. Copy filed.

Carried 5-0.

10. Motion by Nelson second by Bittinger to receive report from Civils Service Commission. Carried 5-0. Copy filed.

Information was presented by Charlie Hertz, Civil Service Commission, on Civil Service Annual report. Copy filed.

11. Motion by Bittinger second by Nelson to receive report from the Compensation Board. Carried 5-0. Copy filed.

Information was presented by Daniel Lynde, Compensation Board, on Compensation Board schedule. Copy filed.

12a. Motion by Dietrich second by Carper approve to separate the Board of Supervisors pay from other elected officials. Carried 4-1, Ung opposed. Copy filed.

12b. After amendment, motion by Dietrich second by Bittinger to decrease the recommended wage increase for the Board of Supervisors for FY25/26 from 4% to 0% and to include changing the chair stipend to \$3,500. Carried 5-0. Copy filed.

14a. Motion by Ung second by Dietrich to approve the canvass sheets for three shared drainage ditches with Monona County. Carried 5-0. Copy filed.

14b. Motion by Bittinger second by Nelson to approve the renewal contract for the Hosted Online Index Books Systems with Cott Systems. Carried 5-0. Copy filed.

15. Motion by Bittinger second by Nelson to approve the 2025 CIP Project Courthouse Clerk (North-West) Office in the amount of \$78,833.00. Carried 5-0. Copy filed.

16a. Motion by Nelson second by Carper to approve the bond counsel engagement agreement for FY 25 Capital Improvement Note. Carried 5-0. Copy filed.

16b. Motion by Bittinger second by Nelson to approve and authorize the Chairperson to sign a Resolution fixing date for a meeting on the authorization of a loan agreement and the issuance of not to exceed \$700,000 taxable General Obligation Capital Loan notes of Woodbury County, State of Iowa (for essential County purposes), and providing for publication of notice thereof. Carried 5-0. Copy filed.

RESOLUTION #13,855
RESOLUTION FIXING DATE FOR A MEETING ON THE
AUTHORIZATION OF A LOAN AGREEMENT AND THE
ISSUANCE OF NOT TO EXCEED \$700,000 TAXABLE
GENERAL OBLIGATION CAPITAL LOAN NOTES OF
WOODBURY COUNTY, STATE OF IOWA (FOR ESSENTIAL
COUNTY PURPOSES), AND PROVIDING FOR
PUBLICATION OF NOTICE THEREOF

WHEREAS, it is deemed necessary and advisable that Woodbury County, State of Iowa, should provide for the authorization of a Loan Agreement and issuance of Taxable General Obligation Capital Loan Notes, to the amount of not to exceed \$700,000, as authorized by Sections 331.402 and 331.443, of the Code of Iowa, for the purpose of providing funds to pay costs of carrying out essential county purpose project(s) as hereinafter described; and

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

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

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

Section 1. That this Board meet in the Board Room, Woodbury County Courthouse, 620 Douglas Street, Sioux City, Iowa, at 4.40 P.M., on the 4th day of March, 2025, for the purpose of taking action on the matter of the authorization of a Loan Agreement and issuance of not to exceed \$700,000 Taxable General Obligation Capital Loan Notes, for essential county purposes, the proceeds of which notes will be used to provide funds to pay the costs of erecting, equipping, remodeling or reconstructing various public buildings including tuckpointing at the EMS Building and conference room remodeling and ceiling replacement at the Courthouse; and equipping various public buildings including software, hardware and other equipment.

Section 2. The Auditor is authorized and directed to proceed on behalf of the County with the negotiation of terms of a Loan Agreement and the issuance of Taxable General Obligation Capital Loan Notes, evidencing the County's obligations to a principal amount of not to exceed \$700,000, to select a date for the final approval thereof, to cause to be prepared such notice and sale information as may appear appropriate, to publish and distribute the same on behalf of the County and this Board and otherwise to take all action necessary to permit the completion of a loan on a basis favorable to the County and acceptable to the Board.

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

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

(To be published on or before: March 1, 2025)

NOTICE OF MEETING OF THE BOARD OF SUPERVISORS
OF WOODBURY COUNTY, STATE OF IOWA, ON THE
MATTER OF THE PROPOSED AUTHORIZATION OF A
LOAN AGREEMENT AND THE ISSUANCE OF NOT TO
EXCEED
\$700,000 TAXABLE GENERAL OBLIGATION CAPITAL
LOAN NOTES OF THE COUNTY (FOR ESSENTIAL COUNTY
PURPOSES), AND THE HEARING ON THE ISSUANCE
THEREOF

PUBLIC NOTICE is hereby given that the Board of Supervisors of Woodbury County, State of Iowa, will hold a public hearing on the 4th day of March, 2025, at 4:40 P.M., in the Board Room, Woodbury County Courthouse, 620 Douglas Street, Sioux City, Iowa, at which meeting the Board proposes to take additional action for the authorization of a Loan Agreement and the issuance of not to exceed \$700,000 Taxable General Obligation Capital Loan Notes, for essential county purposes, to provide funds to pay the costs of erecting, equipping, remodeling or reconstructing various public buildings including tuckpointing at the EMS Building and conference room remodeling and ceiling replacement at the Courthouse; and

equipping various public buildings including software, hardware and other equipment. Principal and interest on the proposed Loan Agreement will be payable from the Debt Service Fund.

The annual increase in property taxes as the result of the issuance on a residential property with an actual value of one hundred thousand dollars is estimated in aggregate not to exceed \$4.78. This estimate considers the impact on property taxes of the finance authority established by all hearings and elections for the issuance as of the date hereof, which may be issued in one or more series over a number of years. Future additional finance authority may be established, causing the estimate for the annual increase in property taxes for the entire issuance to be greater than the estimate stated herein. Changes in other levies may cause the actual annual increase in property taxes to vary.

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

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

Dated this 18th day of February, 2025.
WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

- 16c. Motion by Nelson second by Bittinger to approve and authorize the Chairperson to sign a Resolution fixing date for a meeting on the authorization of a loan agreement and the issuance of not to exceed \$500,000 taxable General Obligation Capital Loan notes of Woodbury County, State of Iowa (for essential County purposes), and providing for publication of notice thereof. Carried 5-0. Copy filed.

RESOLUTION #13,856
RESOLUTION FIXING DATE FOR A MEETING ON THE
AUTHORIZATION OF A LOAN AGREEMENT AND THE
ISSUANCE OF NOT TO EXCEED \$500,000 TAXABLE
GENERAL OBLIGATION CAPITAL LOAN NOTES OF
WOODBURY COUNTY, STATE OF IOWA (FOR ESSENTIAL
COUNTY PURPOSES), AND PROVIDING FOR
PUBLICATION OF NOTICE THEREOF

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

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

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

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

Section 1. That this Board meet in the Board Room, Woodbury County Courthouse, 620 Douglas Street, Sioux City, Iowa, at 4:45 P.M., on the 4th day of March, 2025, for the purpose of taking action on the matter of the authorization of a Loan Agreement and issuance of not to exceed \$500,000 Taxable General Obligation Capital Loan Notes, for essential county purposes, the proceeds of which notes will be used to provide funds to pay the costs of demolition of abandoned, dilapidated, or dangerous buildings, structures or properties or the abatement of a nuisance including demolition of the old law enforcement center.

Section 2. Based on many factors including reports of consulting engineers and architects, the County hereby finds that the old law enforcement center is an abandoned, dilapidated or dangerous building, structure or property.

Section 3. The Auditor is authorized and directed to proceed on behalf of the County with the negotiation of terms of a Loan Agreement and the issuance of Taxable General Obligation Capital Loan Notes, evidencing the County's obligations to a principal amount of not to exceed \$500,000, to select a date for the final approval thereof, to cause to be prepared such notice and sale information as may appear appropriate, to publish and distribute the same on behalf of the County and this Board and otherwise to take all action necessary to permit the completion of a loan on a basis favorable to the County and acceptable to the Board.

Section 4. That the Auditor is hereby directed to cause at least one publication to be made of a notice of the meeting, in a legal newspaper, printed wholly in the English language, published at least once weekly, and having general circulation in the County. The publication to be not less than four clear days nor more than twenty days before the date of the public meeting on the issuance of the Notes.

Section 5. The notice of the proposed action to issue notes shall be in substantially the following form:

(To be published on or before: March 1, 2025)

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

PUBLIC NOTICE is hereby given that the Board of Supervisors of Woodbury County, State of Iowa, will hold a public hearing on the 4th day of March, 2025, at 4:45 P.M., in the Board Room, Woodbury County Courthouse, 620 Douglas Street, Sioux City, Iowa, at which meeting the Board proposes to take additional action for the authorization of a Loan Agreement and the issuance of not to exceed \$500,000 Taxable General Obligation Capital Loan Notes, for essential county purposes, to provide funds to pay the costs of demolition of abandoned, dilapidated, or dangerous buildings, structures or properties or the abatement of a nuisance including demolition of the old law enforcement center. Principal and interest on the proposed Loan Agreement will be payable from the Debt Service Fund.

The annual increase in property taxes as the result of the issuance on a residential property with an actual value of one hundred thousand dollars is estimated in aggregate not to exceed \$4.78. This estimate considers the impact on property taxes of the finance authority established by all hearings and elections for the issuance as of the date hereof, which may be issued in one or more series over a number of years. Future additional finance authority may be established, causing the estimate for the annual increase in property taxes for the entire issuance to be greater than the estimate stated herein. Changes in other levies may cause the actual annual

increase in property taxes to vary.

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

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

Dated this 18th day of February, 2025.

WOODBURY COUNTY BOARD OF SUPERVISORS

Copy filed.

17. Motion by Ung second by Nelson to approve a 10% salary increase for the Juvenile Detention director position, effective 2/18/25. Carried 5-0. Copy filed.
18. Reports on committee meetings were heard.
19. Robin Schiro, Elk Point, expressed concerns about crimes in the community. Motion by Bittinger second by Nelson to receive document from Ms. Schiro. Carried 5-0. Copy filed.
20. Board Concerns were heard.

The Board adjourned the regular meeting until February 25, 2025.

Meeting sign in sheet. Copy filed.

FEBRUARY 13, 2025, SPECIAL MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS

The Board of Supervisors met on Thursday, February 13, 2025, at 7:00 p.m. Board members present were Dietrich, Carper, and Nelson, Bittinger II and Ung were absent. Michelle Skaff, Auditor/Clerk to the Board was present.

The meeting was called to order.

1. Introductions were made by Farm Bureau members, Board of Supervisors, County Auditor, and guests.
2. County updates from Supervisors were presented by Supervisor Nelson, Dietrich, and Carper regarding:
 - a. County Budgets
 - b. House File 718 limitations
 - c. Secondary Roads County Engineer's future goals of cost savings
 - i. Dust Control
 - ii. Driveway right of way construction
 - d. Essential vs nonessential county departments
 - e. Justice Center updates
 - f. Pipelines, wind energy, and nuclear power
 - g. Attorney Office staffing updates
3. Questions from Farm Bureau members were heard regarding house file 718 limitations on county services and driveway construction.

The Board adjourned the meeting.

**WOODBURY COUNTY, IOWA
BOARD ADMINISTRATION
MEMORANDUM**

TO: Board of Supervisors
FROM: Karen James, Board Administrative Assistant
RE: Consideration of a Petition for a Tax Suspension
DATE: February 19, 2025

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

Thank you.

kmj

36.06 HUMAN RESOURCES DEPARTMENT

MEMORANDUM OF PERSONNEL TRANSACTIONS

DATE: February 25th, 2025

*** PERSONNEL ACTION CODE:**

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

TO: WOODBURY COUNTY BOARD OF SUPERVISORS

NAME	DEPARTMENT	EFFECTIVE DATE	JOB TITLE	SALARY REQUESTED	% INCREASE	*	REMARKS
McCollum, Jacob	Sheriff's Office	02-13-2025	Civilian Jailer			S	Resignation
Forsell, Ronald	Attorney's Office	02-26-2025	Assistant County Attorney	\$116,303.00/year		A	Job Vacancy Posted on 10/15/24. Entry Level Salary \$116,303.00/yr
Messerschmidt, Haley	Attorney's Office	03-03-2025	Assistant County Attorney	\$116,303.00/year	4%=\$4,053.00/year	R	Per AFSCME Attorney- Move from Step 7 to Step 8. Anniversary Date: 3/15/25
Chagolla, Angel	Sheriff's Office	03-03-2025	Deputy	\$36.06/hour	6%=\$2.20/hour	R	Per CWA Deputy - Move from 1 st Class to Senior. Anniversary Date: 3/9/25
Pope, Jeremy	Sheriff's Office	03-03-2025	Civilian Jailer	\$25.57/hour	4%=\$1.00/hr	R	Per CWA Civilian - Move from 3 rd Class to 2 nd Class. Anniversary Date: 3/7/25
Guevara, Tina	Treasurer	03-03-2025	Clerk II	\$20.14/hour	5%=\$0.90/hr	R	Per AFSCME Courthouse- Move from Step 1 to Step 2. Anniversary Date 3/6/25
Sievers, Laura	Secondary Roads	03-03-2025	County Engineer	\$170,000.00/year	2%=\$3,140.00/year	O	Completion of 6 months. Increase as agreed to in offer of employment.
Quade, Amanda	Sheriff's Office	03-03-2025	Civilian Jailer	\$29.78/hour	11%=\$2.92/hr	R	Per CWA Civilian- Move from 1 st Class to Senior. Anniversary Date: 3/16/25
Erdmann, Jake	Sheriff's Office	03-10-2025	Deputy	\$29.13/hour	19%=\$4.56/hr	T	Transfer from Civilian Jailer to Deputy.

APPROVED BY BOARD DATE: _____

MELISSA THOMAS, HR DIRECTOR: _____

HUMAN RESOURCES DEPARTMENT

WOODBURY COUNTY, IOWA

DATE: February 25th, 2025

AUTHORIZATION TO INITIATE HIRING PROCESS

DEPARTMENT	POSITION	ENTRY LEVEL	APPROVED	DISAPPROVED
Sheriff's Office	Civilian Jailer (2)	CWA Civilian: \$24.57/hour		

Chairman, Board of Supervisors



Woodbury County Sheriff's Office

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

DAVID A. DREW, SHERIFF

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

February 20, 2025

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

The Woodbury County Sheriff's Office respectfully requests discussion and action on the authorization to hire Jake Erdmann for a Deputy Sheriff position, with a starting wage of \$29.13 per hour. We request this be placed on the agenda for the Woodbury County Board of Supervisors meeting, with a starting date of 03-10-2025. Thank you.

Sincerely,

A handwritten signature in cursive script, appearing to read "Chad Sheehan".

Chad Sheehan, Sheriff

Cc: file

RESOLUTION

NOTICE OF PROPERTY SALE

Parcels #894825209005

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

**Lot Nineteen (19), in Block Three (3), Golf View Addition to Sioux City in the County of Woodbury and State of Iowa
(3508 W 5th Street)**

NOW THEREFORE,

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

1. That a public hearing on the aforesaid proposal shall be held on
The **11th Day of March, 2025 at 4:35 o'clock p.m.** in the basement of the
Woodbury County Courthouse.
2. That said Board proposes to sell the said parcel of real estate at a
public auction to be held on the **11th Day of March, 2025**, immediately
following the closing of the public hearing.
3. That said Board proposes to sell the said real estate to the highest
bidder at or above a **total minimum bid of \$334.00** plus recording fees.
4. That this resolution, preceded by the caption "Notice of Property Sale"
and except for this subparagraph 4 be published as notice of the
aforesaid proposal, hearing and sale.

Dated this 25th Day of February, 2025.

ATTEST:

WOODBURY COUNTY BOARD OF SUPERVISORS

Michelle K. Skaff
Woodbury County Auditor
and Recorder

Daniel A. Bittinger II, Chairman

REQUEST FOR MINIMUM BID

Name: Janet Finzen Date: 2/18/25

Address: 589 Fox Cir, Dakota Dunes Phone: 712-898-9577

Address or approximate address/location of property interested in:

3508 W 5th St.

GIS PIN # 894825209005

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

Legal Description:

Lot 19, in Block 3, Golf View Addition
to Sioux City in the County of
Woodbury and State of Iowa

Tax Sale #/Date: #9164 6/18/2012 Parcel # 185250

Tax Deeded to Woodbury County on: 3/24/15

Current Assessed Value: Land \$14,000 Building Ø Total \$14,000

Approximate Delinquent Real Estate Taxes: Ø

Approximate Delinquent Special Assessment Taxes: Ø

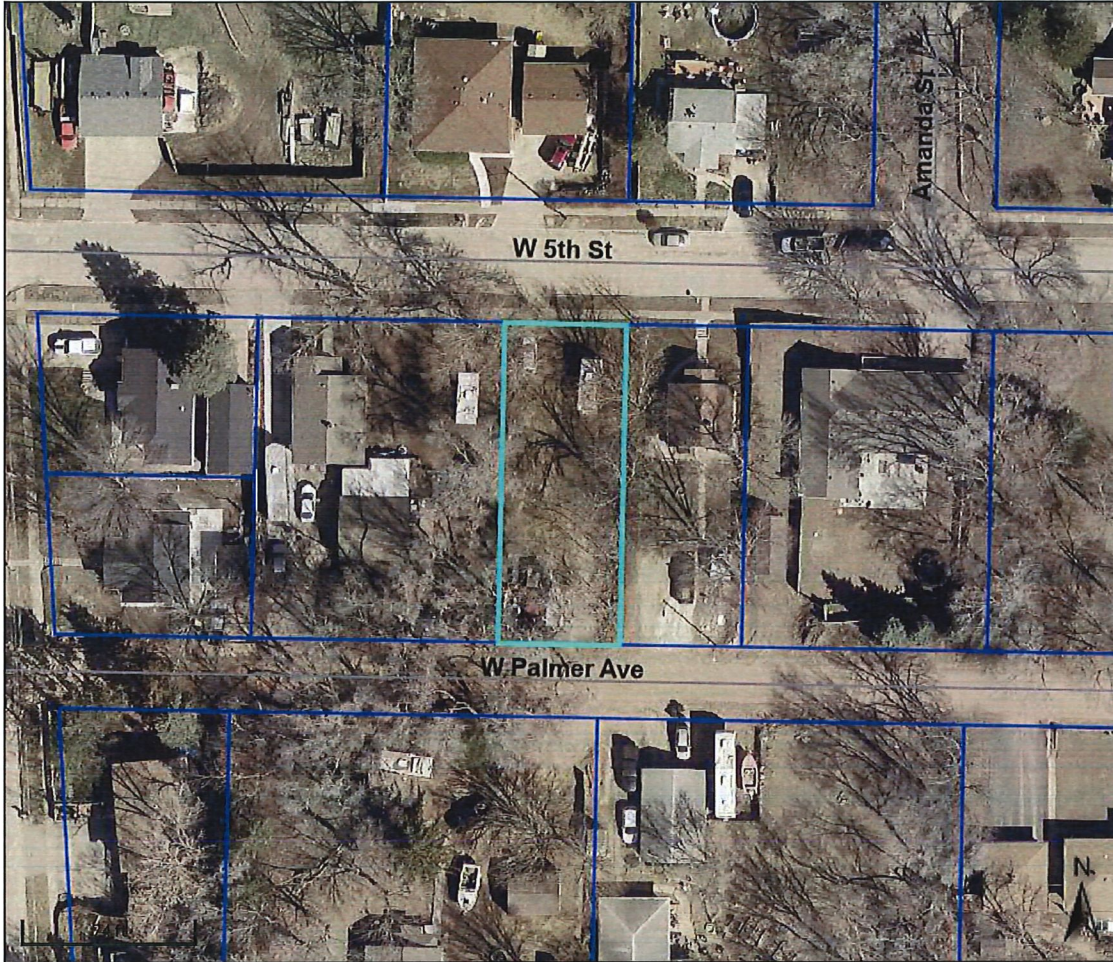
*Cost of Services: \$134

Inspection to: George Baylan Date: 8/1/14

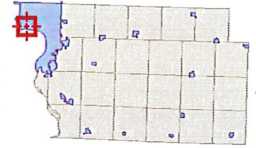
Minimum Bid Set by Supervisor: \$200 plus cost of services \$134 - Total: \$334

Date and Time Set for Auction: Tuesday, March 11th @ 4:35 p.m.

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



Overview



Legend

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

Parcel ID	894825209005	Alternate ID	185250	Owner Address	WOODBURY COUNTY
Sec/Twp/Rng	n/a	Class	R		620 DOUGLAS ST
Property Address	3508 W 5TH ST	Acreage	n/a		SIOUX CITY, IA 51101
	SIOUX CITY				
District	0087				
Brief Tax Description	GOLF VIEW LOT 19 BK 3				
	(Note: Not to be used on legal documents)				

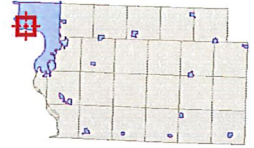
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Beacon™ Woodbury County, IA / Sioux City



Overview



Legend

- Roads
- Corp Boundaries
- Townships
- Parcels

Parcel ID	894825209005	Alternate ID	185250	Owner Address	WOODBURY COUNTY
Sec/Twp/Rng	n/a	Class	R		620 DOUGLAS ST
Property Address	3508 W 5TH ST	Acreage	n/a		SIOUX CITY, IA 51101
	SIOUX CITY				
District	0087				
Brief Tax Description	GOLF VIEW LOT 19 BK 3				
	(Note: Not to be used on legal documents)				

Date created: 2/20/2025
 Last Data Uploaded: 2/19/2025 10:05:53 PM

Developed by SCHNEIDER
 GEOSPATIAL

RESOLUTION

NOTICE OF PROPERTY SALE

Parcels #884705209009, #884705209010 & #884705209011

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

**Lot One (1) in Block Seventeen (17), of Morningside Addition to Sioux City, in the County of Woodbury and State of Iowa
(1813 S. Olive Street)**

**Lot Two (2) in Block Seventeen (17), of Morningside Addition to Sioux City, in the County of Woodbury and State of Iowa
(1815 S. Olive Street)**

**Lot Three (3) in Block Seventeen (17), of Morningside Addition to Sioux City, in the County of Woodbury and State of Iowa
(1817 S. Olive Street)**

NOW THEREFORE,

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

1. That a public hearing on the aforesaid proposal shall be held on
The **11th Day of March, 2025 at 4:37 o'clock p.m.** in the basement of the
Woodbury County Courthouse.
2. That said Board proposes to sell the said parcel of real estate at a
public auction to be held on the **11th Day of March, 2025**, immediately
following the closing of the public hearing.
3. That said Board proposes to sell the said real estate to the highest
bidder at or above a **total minimum bid of \$608.00** plus recording fees.
4. That this resolution, preceded by the caption "Notice of Property Sale"
and except for this subparagraph 4 be published as notice of the
aforesaid proposal, hearing and sale.

Dated this 25th Day of February, 2025.

ATTEST:

WOODBURY COUNTY BOARD OF SUPERVISORS

Michelle K. Skaff
Woodbury County Auditor
and Recorder

Daniel A. Bittinger II, Chairman

REQUEST FOR MINIMUM BID

Name: Chance Eaton Date: 5-31-24

Address: 1816 S. Maple St. S.E. IA 51106 Phone: 712-898-7586

Address or approximate address/location of property interested in:
1815 + 1817 S. Olive

GIS PIN # 884705209010 + 884705209011

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

Legal Description:

Morningside Lot 2 Blk 17
Morningside Lot 3 Blk 17

Tax Sale #/Date: 2007/1301 2019/991 Parcel # _____

Tax Deeded to Woodbury County on: _____

Current Assessed Value:	Land	<u>100</u> <u>300</u>	Building	<u>0</u> <u>0</u>	Total	<u>100</u> <u>300</u>
-------------------------	------	--------------------------	----------	----------------------	-------	--------------------------

Approximate Delinquent Real Estate Taxes: _____
Total \$2,952.00 \$541.00

Approximate Delinquent Special Assessment Taxes: _____

*Cost of Services: \$208

Inspection to: Matthew Ung Date: 5-31-24

Minimum Bid Set by Supervisor: \$300 plus \$100 plus \$208 = Total: \$608

Date and Time Set for Auction: Tuesday March 11th @ 4:37 p.m.

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

REQUEST FOR MINIMUM BID

Name: _____ Date: 1-27-05

Address: _____ Phone: _____

Address or approximate address/location of property interested in:

1813 S. Olive St.

GIS PIN # 884705209009

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

Legal Description:

Morningside Lot 1 Block 17

Tax Sale #/Date: 43 / 1963 Parcel # _____

Tax Deeded to Woodbury County on: 2-17-65

Current Assessed Value: Land \$2,100 Building 0 Total \$2,100

Approximate Delinquent Real Estate Taxes: 0

Approximate Delinquent Special Assessment Taxes: 0

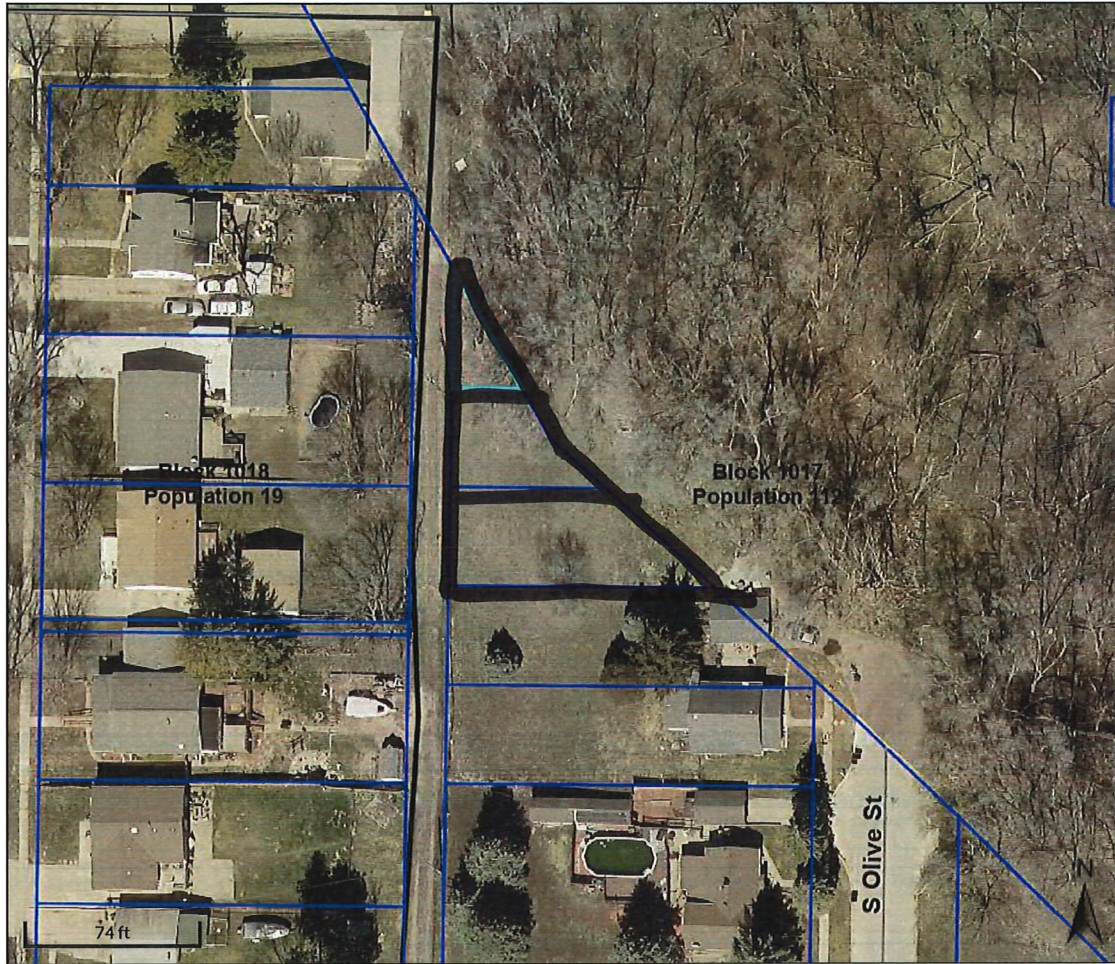
*Cost of Services: _____

Inspection to: Dan Bittinger Date: 1-27-05

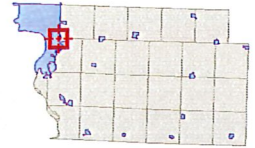
Minimum Bid Set by Supervisor: \$100 James A. Bittinger

Date and Time Set for Auction: _____






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



Overview

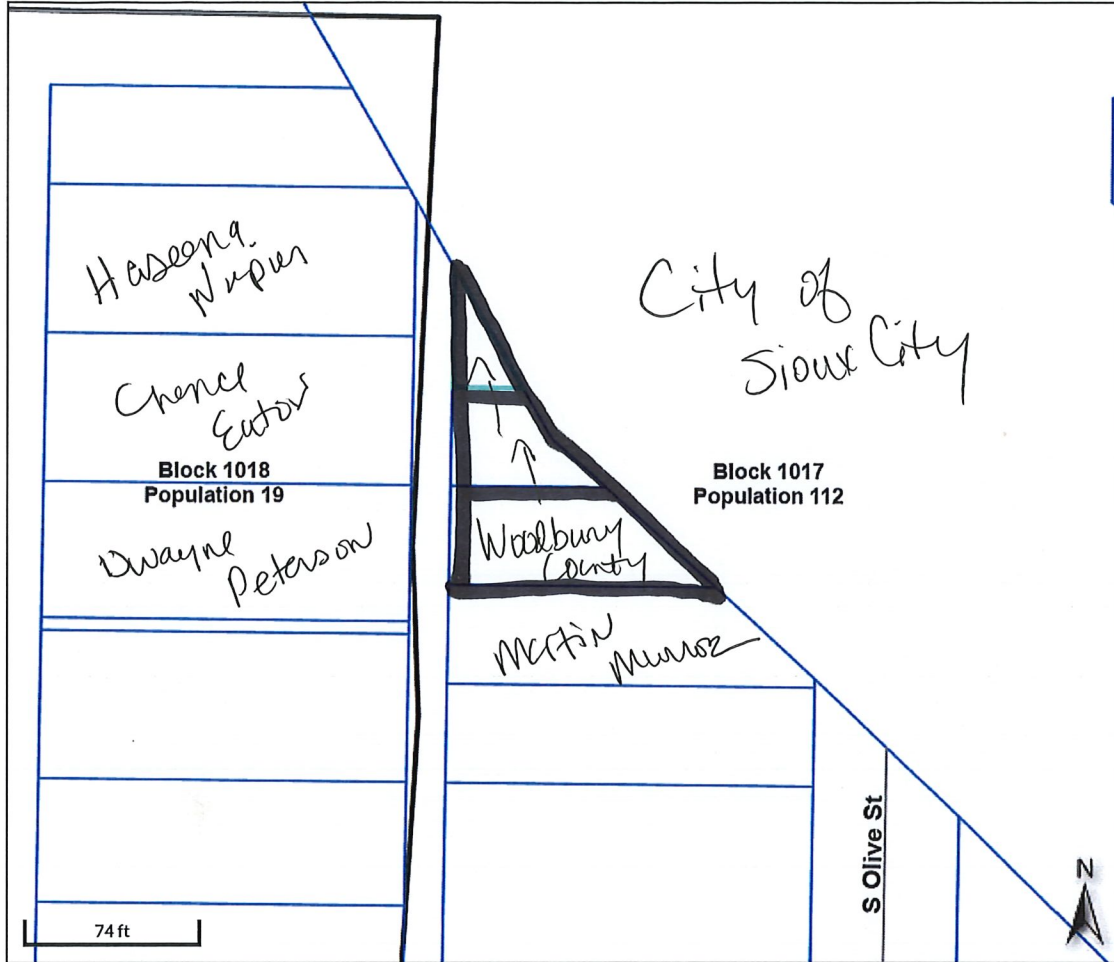


Legend

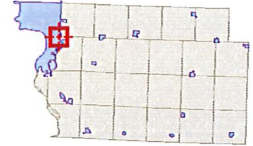
-  Roads
-  Corp Boundaries
-  Townships
-  Parcels
-  2010 Census Blocks

Parcel ID	884705209009	Alternate ID	353715	Owner Address	WOODBURY COUNTY
Sec/Twp/Rng	n/a	Class	R		620 DOUGLAS ST
Property Address	1813 S OLIVE ST	Acreage	n/a		SIOUX CITY, IA 51101
	SIOUX CITY				
District	0087				
Brief Tax Description	MORNINGSIDE LOT 1 BLK 17				
	(Note: Not to be used on legal documents)				

Date created: 2/20/2025
 Last Data Uploaded: 2/19/2025 10:05:53 PM



Overview



Legend

- Roads
- ▭ Corp Boundaries
- ▭ Townships
- ▭ Parcels
- ▭ 2010 Census Blocks

Parcel ID	884705209009	Alternate ID	353715	Owner Address	WOODBURY COUNTY
Sec/Twp/Rng	n/a	Class	R		620 DOUGLAS ST
Property Address	1813 S OLIVE ST	Acreage	n/a		SIOUX CITY, IA 51101
	SIOUX CITY				

District 0087
 Brief Tax Description MORNINGSIDE LOT 1 BLK 17

(Note: Not to be used on legal documents)

Date created: 2/20/2025
 Last Data Uploaded: 2/19/2025 10:05:53 PM

Local Option Sales Tax (Infrastructure/Economic Funds) Fund 0031

FY 26

Projected Income & Expense Report for FY 26

Estimated Fund Cash Balance on July 1, 2025	310,436
Estimated Revenue for FY 2025	
L.O.S.T From State (625,000 est 52,083 per month)	<u>625,000</u>
Total Revenue	935,436

Obligated Funds:

FY 24

Transfers: Tax Reduction	
Ag Center (8 of 10 Payments) - Pending	150,000
The Siouxland Initiative (?) - No request	
Western Iowa Tourism (500) - Pending	500
County Fair (35,000) - Pending	35,000
Joint City/County SIMPCO Memberships (8,053.90) - Pending	8,053.90
SIMPCO Improvement Regional Housing (23,322) - Pending	23,322
Loess Hills Alliance (2,000) Pending	2,000
Iowa's West Coast - (5,000) Pending	5,000
	<u>223,876</u>

Funds Unallocated for FY 2026	<u><u>711,560</u></u>
-------------------------------	-----------------------

BOS

Infrastructure/
Economic Development
(L.O.S.T.)

Event Center

Fund 0031

-9001-

payment 8 of 10

\$150,000 each



Woodbury County

Budget Comparison Report

Account Detail

Account Number	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2024-2025 Budget Director	2025-2026 Budget Director	Increase / (Decrease)	
Fund: 0031 - INFRASTRUCTURE/ECON. DEV.							
Function: 0300 - OPERATING TRANSFERS							
Expense							
0031-01-0300-000-81400	AUDITORS TRANSFERS	301,847.00	721,372.00	0.00	289,000.00	0.00	-289,000.00 -100.00%
	Total Expense:	301,847.00	721,372.00	0.00	289,000.00	0.00	-289,000.00 -100.00%
	Total Function: 0300 - OPERATING TRANSFERS:	301,847.00	721,372.00	0.00	289,000.00	0.00	-289,000.00 -100.00%

0031-01-0300-000-81400 - Budget Director - 2024-2025...

Subject	Transfers out
Rural Basic - Soil Conservation	39,000
Debt Service	250,000

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
					Parent Budget 2024-2025 Budget Director	2025-2026 Budget Director		
Function: 9000 - POLICY & ADMINISTRATION/BOARD OF SUPERVISORS								
Revenue								
0031-1-01-9000-25930	REIMBURSE. - OTHER ENTITY	3,244.54	34,552.76	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	3,244.54	34,552.76	0.00	0.00	0.00	0.00	0.00%
Total Function: 9000 - POLICY & ADMINISTRATION/BOARD OF..		3,244.54	34,552.76	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 Budget Director	2025-2026 Budget Director	Increase / (Decrease)	
Function: 9001 - POLICY & ADMINISTRATION/BOARD ADMINISTRATION								
Revenue								
0031-4-01-9001-13200	LOCAL OPTION SALES AND SER	680,169.22	713,525.34	378,522.90	625,000.00	625,000.00	0.00	0.00%
	Total Revenue:	680,169.22	713,525.34	378,522.90	625,000.00	625,000.00	0.00	0.00%
Expense								
0031-01-9001-000-49604	CONTRIBUTIONS/GOVERNMEN	232,913.83	302,043.86	239,582.66	236,684.00	223,875.90	-12,808.10	-5.41%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	County Fair		0.00	0.00	35,000.00			
Budget Director	Event Center (8 of 10)		0.00	0.00	150,000.00			
Budget Director	Iowa's West Coast		0.00	0.00	5,000.00			
Budget Director	Joint City/County SIMPCO Memberships		0.00	0.00	8,053.90			
Budget Director	Loess Hills Alliance		0.00	0.00	2,000.00			
Budget Director	SIMPCO Improvement Regional Housing		0.00	0.00	23,322.00			
Budget Director	Western Iowa Tourism		0.00	0.00	500.00			
	Total Expense:	232,913.83	302,043.86	239,582.66	236,684.00	223,875.90	-12,808.10	-5.41%
Total Function: 9001 - POLICY & ADMINISTRATION/BOARD A...		447,255.39	411,481.48	138,940.24	388,316.00	401,124.10	12,808.10	3.30%

0031-01-9001-000-49604 - Budget Director - 2024-2025...

Subject	Agencies and Others
Even Center (7 of 10)	150,000
Siouxland Initiative	25,000
Western Iowa Tourism	500
County Fair	32,000
Joint City/County SIMPCO Memberships	7,415
SIMPCO Improvement Regional Housing	19,769
Iowa's West Coast	2,000

Created By Dennis Butler

Budget Comparison Report

Account Number	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2024-2025 Budget Director	2025-2026 Budget Director	Increase / (Decrease)	
Function: 9998 - client review							
Revenue							
0031-4-12-9998-60000	INTEREST ON INVESTMENTS	2.10	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	2.10	0.00	0.00	0.00	0.00	0.00%
	Total Function: 9998 - client review:	2.10	0.00	0.00	0.00	0.00	0.00%
	Total Fund: 0031 - INFRASTRUCTURE/ECON. DEV.:	148,655.03	-275,337.76	138,940.24	99,316.00	401,124.10	303.89%
	Report Total:	148,655.03	-275,337.76	138,940.24	99,316.00	401,124.10	303.89%

Budget Comparison Report

Fund Summary

Fund	2022-2023	2023-2024	2024-2025	Parent Budget	Comparison 1	Comparison 1	%
	Total Activity	Total Activity	YTD Activity Through Jun	2024-2025 Budget Director	Budget	to Parent Budget	
0031 - INFRASTRUCTURE/ECON. DEV.	148,655.03	-275,337.76	138,940.24	99,316.00	401,124.10	301,808.10	303.89%
Report Total:	148,655.03	-275,337.76	138,940.24	99,316.00	401,124.10	301,808.10	303.89%

BOS

Infrastructure/
Economic Development
(L.O.S.T.)

Western Iowa Tourism

Fund 0031

-9001-

BOS

Infrastructure/
Economic Development
(L.O.S.T.)

County Fair

Fund 0031

-9001-

Woodbury County Fair Association
PO Box 369
Menville, IA 51039

December 18, 2024

Woodbury County Board of Supervisors
Woodbury County Courthouse, Room 104
620 Douglas Street
Sioux City, IA 51101

Dear Board of Supervisors,

The Woodbury County Fair will hold its 96th anniversary on July 30 – August 3, 2025. The planning stages are well underway for next year's activities, and we are in the process of putting our numbers together for next years' budget. Woodbury County is truly fortunate to have great participation in the local 4-H, FFA and Open Class. This participation puts our Fair very close to the top in Iowa for the number of projects entered at the fair.

We have big plans for the next year! Our projects include:

- Camping Spots - We are looking to add more camping spots for our 4-H and FFA families. We currently have 151 full hook-up sites and are wanting to add 26 additional spots. Our waiting list for camping spots is at 40 families right now.
- Show Ring - We are also planning a replacement of our show ring, this project is in the early planning stages right now. The new design will feature improved seating with wheelchair accessibility, enhanced lighting, and a taller roof. These changes will not only make the space more comfortable and inclusive for visitors but also allow us to use the area for winter storage, creating an additional source of income.
- Sound System - We are hoping to upgrade our sound system throughout the fair. This will allow us to provide the schedule of shows via loudspeaker and advise our fairgoers what to do for their safety in the event of an emergency.
- Pen of Three - Our Pen of Three project has been gaining momentum since its start in 2022! We had 13 entries in the first year and they are projecting 25 entries for the 2025 Fair. With this added interest, we will need to expand our cattle panel and gates inventory.

We would like to count on your support of \$35000 for these improvements that will benefit all our families for years to come. A financial statement is attached for your review.

Thank you for supporting our Fair and the youth of Woodbury County.

Sincerely,

Jason Ingram, Board President

BOS

Infrastructure/
Economic Development
(L.O.S.T.)

Joint/County SIMPCO
Memberships

Fund 0031

-9001-



SIouxLAND INTERSTATE METROPOLITAN PLANNING COUNCIL

6401 Gordon Drive
Sioux City, IA 51106
Phone 712-279-6286
Fax 712-279-6920
simpco@simpco.org

December 12, 2024

Woodbury County Board of Supervisors
Courthouse • Room 104
Attn: Karen James, Administrative Assistant
620 Douglas Street
Sioux City, IA 51101

Re: FY 2025/2026 Budget Request

Dear Board of Supervisors:

The Siouxland Interstate Metropolitan Planning Council (SIMPCO) requests membership dues for the 2025/2026 fiscal year in the amount of \$8,053.90. These funds support our ongoing regional efforts including transportation planning, community development and economic development.

If you have any questions or concerns, please call me at 712.279.6286.

Sincerely,

Michelle Bostinelos
Executive Director

Local Option Sales Tax (L.O.S.T.) Page 13

SIMPCO FY 24																	% of Fiscal Year		100%														
GENERAL FUND DETAIL (01)																																	
As of 6/30/24																	06/30/23	FY 24															
																	3 Payrolls			3 Payrolls													
																	FY 23	Annual	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	FY 24	Y-T-D %	
																	Y-T-D	Budget	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Y-T-D	of Budget	
REVENUES																																	
4100	Membership Dues	197,812	199,000	208,153	-	-	-	(8,877)	-	-	-	-	-	-	-	-	199,277	100%															
4120	Contracted Services	253,278	318,600	25,000	25,000	25,000	30,032	25,000	25,000	25,000	29,314	25,000	30,038	25,000	30,911	320,295	101%																
4355	Miscellaneous Revenue	12,028	315,000	1,201	1,617	1,528	385,224	2,097	7,206	1,958	1,765	1,957	1,863	2,175	6,950	415,541	132%																
4999	Transfers - In / Out	(198,000)	(195,000)	(195,000)	-	-	-	-	-	-	-	-	-	-	-	(195,000)	100%																
	Total Revenue	265,119	637,600	39,354	26,617	26,528	415,256	18,221	32,206	26,958	31,079	26,957	31,900	27,175	37,860	740,112	116%																
EXPENDITURES																																	
5000	Salaries	407,178	458,085	17,783	29,022	41,083	25,077	30,124	34,296	38,978	32,579	53,930	30,869	30,736	51,005	415,481	91%																
5099	Allocated Leave	(98,751)	(75,000)	(10,757)	(8,148)	(8,410)	(2,938)	(3,317)	(7,715)	(12,281)	(5,042)	(12,763)	(2,725)	(2,408)	(7,487)	(83,991)	112%																
5101	FICA / Social Security	25,231	23,751	1,867	1,757	2,521	1,544	1,853	2,101	2,356	1,986	3,337	1,895	1,890	2,098	25,205	106%																
5102	FICA / Medicare	5,901	5,555	437	411	590	361	433	491	551	464	781	443	442	491	5,895	106%																
5103	Worker's Comp	4,805	3,753	425	425	425	425	425	425	425	425	425	376	515	376	5,087	136%																
5110	Retirement Match	24,848	22,985	1,856	1,765	2,500	1,528	1,831	2,081	2,362	1,978	3,271	1,876	1,868	2,128	25,044	109%																
5111	Life Insurance	2,297	1,817	112	112	93	102	102	122	112	112	93	102	102	122	1,297	71%																
5112	Long Term Disability	7,619	5,631	349	349	294	322	322	393	357	357	357	262	310	365	4,036	72%																
5113	Health Insurance	163,611	133,963	9,485	8,478	6,466	7,033	9,068	9,050	8,353	8,507	8,474	7,052	8,608	10,867	101,441	76%																
5114	Dental / Vision Insurance	11,000	9,273	560	560	465	513	513	608	572	622	597	500	549	782	6,840	74%																
5115	Unemployment Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!																
5199	Allocated Fringe	(180,466)	(95,053)	(6,916)	(5,835)	(3,539)	(4,374)	(5,903)	(4,011)	(4,374)	(4,452)	(4,387)	(2,869)	(3,756)	(5,823)	(56,237)	59%																
5200	Office Furniture / Equip	-	7,500	-	-	-	70,948	-	-	-	-	-	-	-	-	70,948	946%																
5202	Building - (Assets)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!																
5205	Office Software	667	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	0%																
5210	Office Minor Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!																
5230	Insurance	21,318	23,000	1,678	1,678	1,700	1,700	1,659	930	1,460	1,460	1,459	1,459	1,459	1,459	18,343	80%																
5330	Board Meeting Costs	5,797	7,000	-	122	122	158	122	2,087	-	145	258	496	-	2,572	6,082	87%																
5500	Professional Fees	18,663	16,000	40	-	-	24,469	170	70	9,150	5,275	-	340	160	2,250	41,924	262%																
5510	Purchased Services	41,397	55,000	2,796	4,647	5,049	9,324	3,594	1,897	2,054	2,695	9,313	2,497	2,105	3,729	49,700	90%																
5520	Rental and Lease	7,000	7,000	-	-	-	1,649	2,732	2,570	13,008	2,291	2,702	2,168	1,949	1,892	30,959	442%																
5521	Electric / Gas Service	8,361	8,000	775	693	1,301	445	(59)	-	-	-	-	-	-	-	3,156	39%																
5526	Snow Removal / Lawn Serv	17,202	10,500	253	461	286	-	49	-	-	-	-	-	-	-	1,049	10%																
	Building Mnt & Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!																
5530	Dues & Memberships	8,020	8,500	740	630	630	630	630	630	1,020	625	625	625	625	1,158	8,568	101%																
5540	Subscriptions & Publications	566	-	-	175	175	-	-	11	11	11	11	22	-	42	458	#DIV/0!																
5545	Advertising & Promotion	3,845	4,000	421	-	-	-	924	34	-	299	519	900	-	3,098	77%																	
5550	Postage	528	500	35	23	10	13	95	19	80	28	24	100	22	24	473	95%																
5560	Telephone	11,048	13,000	968	1,483	1,178	429	554	554	475	494	490	494	198	535	7,852	60%																
5570	Printing	9,846	10,500	772	1,116	730	839	534	698	248	545	579	596	449	546	7,652	73%																
5575	Office Supplies	10,146	12,000	429	2,466	507	11,106	3,014	1,780	(184)	2,053	1,225	782	820	1,836	25,833	215%																
5578	Miscellaneous Expenses	31	-	-	-	-	-	-	-	25	-	-	-	-	-	25	#DIV/0!																
5590	Conferences & Training	50	500	-	150	-	-	-	-	25	800	-	-	-	923	1,898	380%																
5592	Meals & Lodging	443	1,000	250	-	-	838	-	137	75	-	56	2,425	250	-	4,032	403%																
5596	Mileage Reimb / Car allow	6,366	7,800	400	400	600	400	436	400	400	400	600	400	462	400	5,299	68%																
5998	Administrative Expense	(305,500)	(360,960)	(34,669)	(29,243)	(41,161)	(30,323)	(31,884)	(30,181)	(30,712)	(31,091)	(45,001)	(27,591)	(31,318)	(33,813)	(396,987)	110%																
6000+	Vehicle (Fuel / Repair, Insur)	(2,422)	1,000	(165)	588	(118)	(149)	(83)	(75)	90	(31)	(36)	(21)	(251)	(130)	(380)	-38%																
	Total Expenditures	236,644	327,600	(10,074)	14,285	13,496	122,069	17,978	20,132	34,104	23,237	26,738	23,083	16,687	38,346	340,081	104%																
	Net	28,475	310,000	49,428	12,332	13,032	293,188	243	12,074	(7,146)	7,843	219	8,818	10,488	(486)	400,031	129%																

BOS

Infrastructure/
Economic Development
(L.O.S.T.)

Improvement Regional
Housing Fund 0031

-9001-

**Western Iowa Community Improvement Regional Housing Trust Fund
(WICIRHTF)**

6401 Gordon Drive
Sioux City, Iowa 51106

December 12, 2024

Woodbury County Board of Supervisors
Courthouse • Room 104
Attn: Karen James, Administrative Assistant
620 Douglas Street
Sioux City, IA 51101

The Western Iowa Community Improvement Regional Housing Trust Fund (WICIRHTF) formally requests \$23,322 to be used as local match for fiscal year 2025-2026.

WICIRHTF is a 501(c) (3) established in 2012 for the purpose of receipt and administration of Iowa Finance Authority (IFA) Housing Trust Funds. The mission of WICIRHTF is to further the preservation and new construction of affordable housing and to grow affordable housing opportunities for low-to-moderate income persons and families within the service area.

Due to an increase in funding to the State Housing Trust Fund by action of the state legislature, the Iowa Finance Authority has increased the required local match for this fiscal year. The effective required local match is 25%.

We appreciate your continued support of WICIRHTF and are immensely proud of the work that we have been able to accomplish in Woodbury County and throughout the region.

If you have any questions, please call me at 712-279-6286 or email at simpco@simpco.org

Sincerely,



Michelle Bostinelos
Executive Director



Jenny Anderson
Housing Manager

*Western Iowa Community Improvement Regional Housing Trust Fund
is an equal opportunity provider and employer.*



Local Option Sales Tax (L.O.S.T.) Page 16

SIMPCO FY 24																% of Fiscal Year		100%
HOUSING Trust (40)																		
As of 6/30/24																		
		06/30/23	FY 24													06/30/24		
		FY 23	Annual	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	FY 24	Y-T-D %	
	REVENUES	Y-T-D	Budget	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	ACTUAL	ACTUAL	ACTUAL	Y-T-D	of Budget	
4000	Grant Revenue - Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	
A/R	Accounts Receivable - Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4050	State of Iowa - IFA	432,019	290,000	44,356	47,636	12,666	5,152	29,715	17,645	6,333	-	932	9,411	-	19,359	193,205	67%	
A/R	Account Receivable - IFA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	
4100	Membership Dues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	
4110	Local Support	45,648	79,849	79,849	-	-	-	-	-	-	-	-	-	-	-	79,849	100%	
A/R	Account Receivable - Local	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	
4120	Contracted Services -Aff Hsing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	
4120	Contracted Services -FHLB	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	
A/R	Contracted Services Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	
4350	Other Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	
4370	LHTF Subrecipient Proj Match	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	
4371	LHTF Subrecipient Admin Match	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	
4380	Loan Recapture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	
4999	Transfers (in/out)	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	
	Total Revenue	500,667	369,849	124,205	47,636	12,666	5,152	29,715	17,645	6,333	-	932	9,411	-	19,359	273,054	74%	
	EXPENDITURES																	
5000	Salaries	50,188	34,353	2,105	3,285	7,325	4,875	4,884	4,139	3,937	4,475	6,838	3,503	5,253	7,460	58,081	169%	
5099	Allocated Leave	4,712	3,500	522	2,304	525	473	492	1,123	1,528	597	581	1,226	376	647	10,394	297%	
5199	Allocated Fringe	13,151	10,796	598	497	1,030	694	685	598	569	653	962	510	747	728	8,271	77%	
5205	Software Expense	667	1,000	83	83	83	83	83	583	175	175	175	175	175	175	2,050	205%	
5350	Rebate / Refund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	
5416	CP - Lead Base Paint Insp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	
5423	Contract HOME downpayment Asst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	
5424	Contract Payments - Contractor	504,897	282,181	5,639	45,142	11,310	4,600	26,530	15,755	5,655	-	4,483	8,418	-	33,892	161,425	57%	
5540	Subscriptions/Publications	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	
5500	Professional Fees	1,900	2,000	-	-	40	-	-	-	-	-	-	-	-	-	40	2%	
5510	Purchased Services	568	300	77	-	48	3	29	41	17	-	-	-	-	41	256	85%	
5530	Dues & Memberships	250	250	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
5545	Advertising / Promotion	36	75	-	-	47	79	37	-	-	-	-	-	-	-	163	218%	
5550	Postage	313	500	22	9	6	-	26	40	12	14	29	19	12	14	201	40%	
5560	Telephone	7	25	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
5570	Printing	63	100	4	3	64	14	5	5	6	8	10	6	8	7	140	140%	
5575	Office Supplies	97	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	
5578	Miscellaneous Expense	(102,980)	-	-	-	-	-	-	-	-	-	-	-	-	(16,606)	(16,606)	#DIV/0!	
5590	Training / Conferences	675	500	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
5592	Meals, Lodging, Etc.	-	500	-	-	364	-	-	-	-	-	-	-	-	-	364	73%	
5596	Mileage Reimbursement	2,103	1,500	73	234	168	194	390	140	113	73	217	202	346	164	2,313	154%	
5998	Administrative Expense	33,184	32,269	3,594	4,037	5,890	4,007	4,020	3,887	4,003	3,798	5,560	3,475	4,229	4,239	50,739	157%	
	Total Expenditures	509,861	369,849	12,717	55,594	26,901	15,023	37,182	26,312	16,015	9,792	18,854	17,535	11,147	30,762	277,833	75%	
	Net	(9,194)	-	111,488	(7,958)	(14,235)	(9,871)	(7,467)	(8,667)	(9,682)	(9,792)	(17,922)	(8,123)	(11,147)	(11,403)	(4,779)		

BOS

Infrastructure/
Economic Development
(L.O.S.T.)

Loess Hills Alliance

Fund 0031

-9001-

From: [Heather Satterwhite](#)
To: [Michelle Skaff](#)
Subject: FW: Loess Hills Alliance Dues for 2025
Date: Tuesday, February 11, 2025 10:14:10 AM
Attachments: [INVOICE LHA dues to bd of supervisors.pdf](#)

Looks like Dawn didn't have your correct email on her initial email so I'm adding you now.

Here's my reply:

Good morning - This is normally an annual fee that we usually would pay to Golden Hills out of Oakland, Iowa right?

If so, we may need a new W9 from you. I also don't see that we have processed a claim to Golden Hills since FY20.

Heather Satterwhite-van Sickle
Executive Secretary/Public Bidder
Board of Supervisors
620 Douglas St., Room 104
Sioux City, IA 51101
712-279-6525 ext. 2

From: Dawn Snyder <naturelady97@gmail.com>
Sent: Monday, February 10, 2025 6:25 PM
To: Daniel Bittinger <dbittinger@woodburycountyiowa.gov>; Heather Satterwhite <hsatterwhite@woodburycountyiowa.gov>; Karen James <kjames@woodburycountyiowa.gov>; mskaff@woodburycountyiowa.gov
Subject: Loess Hills Alliance Dues for 2025

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

Date: February 11, 2025

To: County Board of Supervisors

From: Dawn Snyder
Chair, Loess Hills Alliance

Re: Annual County Contributions to Loess Hills Alliance

Thank you for your past support and participation in the Loess Hills Alliance.

As you prepare your budgets for FY25-26, please consider our request for contributions of \$2,000 per county to the Loess Hills Alliance.

Your support allows three voting members on the board of directors. The Loess Hills provides important economic and tourism opportunities for your county and communities.

Please send your check payable to the Loess Hills Alliance, 318 East Iowa Avenue, Onawa, IA 51040. Kindly let me know if you require an invoice.

Additionally, when making committee appointments in January please include the Loess Hills Alliance in those board committee appointments for both a director and an alternate. We would appreciate an updated list of any appointments. Please send them to me or to our Loess Hills Alliance secretary at mccbsec@mononacounty.org.

Your current members:

Woodbury County	Dir	Alt	
Erik Lindsay	x		Smithland
Kent Carper		x	Sioux City
Rich Pope	x		Sloan
Matthew Ung	x		Sioux City

For your convenience, here is the Loess Hills Alliance language from the Iowa Code:

Chapter 161D, Iowa Code:

1. A loess hills alliance is created. The alliance shall carry out its responsibilities under the general direction of the loess hills development and conservation authority. The alliance shall encompass the geographic region including the counties of Plymouth, Woodbury, Monona, Harrison, Pottawattamie, Mills, and Fremont. Membership and participation in projects of the alliance is not required. The alliance shall be governed by a board of directors appointed as follows:

a. Three members appointed by the board of supervisors of each county participating in the alliance and at least one of the appointees shall be a member of the board of supervisors of a county participating in the alliance.

The Loess Hills Alliance Board of Directors meets at 1:00 p.m. the first Wednesday of the months of March, June, September, and December at 1:00 p.m. at the Loess Hills State Forest Visitor's Center in Pisgah, Iowa, or on Zoom.

As part of the seven-county loess hills area we represent each county to the best of our ability and look forward to working with you this year.

Sincerely,

Dawn Snyder

Attachment: INVOICE FOR 2025 DUES

Dawn Snyder

712.898.9168

naturelady97@gmail.com

Adopt the pace of nature: her secret is patience. ~Ralph Waldo Emerson

BOS

Infrastructure/
Economic Development
(L.O.S.T.)

Iowa's West Coast
Fund 0031

-9001-

IOWA'S WEST COAST INITIATIVE

February 20, 2025

Woodbury County Board of Supervisors
Woodbury County Courthouse
Attn: Karen James, Administrative Assistant
620 Douglas Street
Sioux City, IA 51101

Dear Board of Supervisors:

Iowa's West Coast Initiative requests local support for the 2025/2026 fiscal year in the amount of \$5,000, an increase from the previous year's donation of \$2,000. The proposed increase is a response to the increasing costs of resources provided and ensures the quality and impact our community partners expect. The increase aligns with the level of many of the organizations in Iowa's West Coast Community Partners and is crucial to our shared success. Please feel free to reach out if you would like additional information.

Iowa's West Coast Initiative promotes western Iowa as the place where entrepreneurs thrive. Our organization's goal is to create a culture in which new and existing businesses can prosper by providing resources. Enabling business success will increase job opportunities and wealth in our region. To view the opportunities we provide to entrepreneurs in western Iowa please visit: <https://iawestcoast.com/>

We appreciate your support in 2024/2025 and hope you consider continuing assisting our efforts in 2025/2026. An invoice will be sent at the beginning of the new fiscal year.

If you have any questions, please call me at 402-404-4079 or by email at karina@simpco.org.

Respectfully,



Renae Billings
Business Development
City of Sioux City



Michelle Bostinelos
Executive Director
SIMPCO

BOS

Medical Examiner

Fund 0001

-1110-



Woodbury County

Budget Comparison Report

Account Detail

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 Budget Director	2025-2026 Budget Director	Increase / (Decrease)	
Fund: 0001 - GENERAL BASIC								
Function: 1110 - LEGAL SERVICE/MEDICAL EXAMINATIONS								
Revenue								
0001-3-28-1110-25180	AUTOPSY REIMBURSEMENT	11,738.21	1,645.86	1,989.59	0.00	5,000.00	5,000.00	0.00%
	Total Revenue:	11,738.21	1,645.86	1,989.59	0.00	5,000.00	5,000.00	0.00%
Expense								
0001-28-1110-000-35200	AMBULANCE ASSISTANCE	49,313.55	37,363.00	21,413.95	45,000.00	40,000.00	-5,000.00	-11.11%
0001-28-1110-000-42202	TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
0001-28-1110-000-42502	INVESTIGATIONS	35,627.19	56,737.80	83,841.26	45,000.00	140,000.00	95,000.00	211.11%
0001-28-1110-000-42601	PROFESSIONAL SERVICES	17,875.00	7,524.58	5,975.00	15,000.00	11,000.00	-4,000.00	-26.67%
0001-28-1110-000-42801	MEDICAL FEES	67,600.00	36,225.00	33,218.52	56,000.00	52,000.00	-4,000.00	-7.14%
0001-28-1110-000-42802	MEDICAL SERVICES	99,700.00	100,544.06	57,448.26	90,000.00	100,000.00	10,000.00	11.11%
0001-28-1110-000-44901	CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Funeral home autopsy transport to Ankeny :		0.00	0.00	100,000.00			
0001-28-1110-000-45000	RENTALS: BUILDINGS	0.00	0.00	0.00	0.00	75,000.00	75,000.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Building rent - Morgue, File Storage, MEI Off		0.00	0.00	75,000.00			
	Total Expense:	270,115.74	238,394.44	201,896.99	251,000.00	518,000.00	267,000.00	106.37%
Total Function: 1110 - LEGAL SERVICE/MEDICAL EXAMINATIO...		-258,377.53	-236,748.58	-199,907.40	-251,000.00	-513,000.00	-262,000.00	104.38%
Total Fund: 0001 - GENERAL BASIC:		-258,377.53	-236,748.58	-199,907.40	-251,000.00	-513,000.00	-262,000.00	104.38%
Report Total:		-258,377.53	-236,748.58	-199,907.40	-251,000.00	-513,000.00	-262,000.00	104.38%

Budget Comparison Report

Fund Summary

Fund	2022-2023	2023-2024	2024-2025	Parent Budget	Comparison 1	Comparison 1	%
	Total Activity	Total Activity	YTD Activity Through Jun	2024-2025 Budget Director	Budget	to Parent Budget Increase / (Decrease)	
0001 - GENERAL BASIC	-258,377.53	-236,748.58	-199,907.40	-251,000.00	-513,000.00	-262,000.00	104.38%
Report Total:	-258,377.53	-236,748.58	-199,907.40	-251,000.00	-513,000.00	-262,000.00	104.38%

Gaming Revenues - Projected Fund 0003
FY 26

Projected Income & Expense Report for FY 26

Estimated Fund Cash Balance on July 1, 2025	212,025
Estimated Revenue for FY 26 (425,000 or 35,400 per month)	425,000
Gaming Revenue - MRHD FY 26(75,000)	75,000
Less Obligated Funds:	

FY 26

Transfers:

Tax
Reduction

Meals on Wheels (12,760) - Pending	budget	12,760
SRTS (35,948) - FY 26 Received	budget	35,948

total remaining expenses: 48,708

Funds Unallocated for FY 2026 663,317



Woodbury County

Budget Comparison Report

Account Detail

Account Number	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2024-2025 Budget Director	2025-2026 Budget Director	Increase / (Decrease)	
Fund: 0003 - GAMING REVENUES							
Function: 0300 - OPERATING TRANSFERS							
Expense							
0003-01-0300-000-81400 AUDITORS TRANSFERS	225,341.00	499,345.00	35,000.00	550,000.00	0.00	-550,000.00	-100.00%
Total Expense:	225,341.00	499,345.00	35,000.00	550,000.00	0.00	-550,000.00	-100.00%
Total Function: 0300 - OPERATING TRANSFERS:	225,341.00	499,345.00	35,000.00	550,000.00	0.00	-550,000.00	-100.00%

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
					Parent Budget 2024-2025 Budget Director	2025-2026 Budget Director		
Function: 6100 - CONSERV. & RECREA. SER./CONSERVATION ADMIN.								
Expense								
0003-22-6100-000-61201	Boiler System	0.00	0.00	12,849.00	0.00	0.00	0.00	0.00%
0003-22-6100-000-62501	Septic System	0.00	0.00	18,342.00	0.00	0.00	0.00	0.00%
	Total Expense:	0.00	0.00	31,191.00	0.00	0.00	0.00	0.00%
Total Function: 6100 - CONSERV. & RECREA. SER./CONSERVAT..		0.00	0.00	31,191.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
					Parent Budget 2024-2025 Budget Director	2025-2026 Budget Director		
Function: 8110 - STATE ADMINISTRATIVE SERV/AUDITOR/RECORDER								
Expense								
0003-07-8110-000-63600	MACHINERY & EQUIPMENT /O	0.00	0.00	10,801.00	0.00	0.00	0.00	0.00%
	Total Expense:	0.00	0.00	10,801.00	0.00	0.00	0.00	0.00%
Total Function: 8110 - STATE ADMINISTRATIVE SERV/AUDITO...		0.00	0.00	10,801.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%	
				Parent Budget 2024-2025 Budget Director	2025-2026 Budget Director			
Function: 9000 - POLICY & ADMINISTRATION/BOARD OF SUPERVISORS								
Expense								
0003-01-9000-000-49604	CONTRIBUTIONS/GOVERNMEN	109,741.65	109,278.01	40,721.00	48,708.00	48,708.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Meals on Wheels		0.00	0.00	12,760.00			
Budget Director	SRTS		0.00	0.00	35,948.00			
	Total Expense:	109,741.65	109,278.01	40,721.00	48,708.00	48,708.00	0.00	0.00%
Total Function: 9000 - POLICY & ADMINISTRATION/BOARD OF..		109,741.65	109,278.01	40,721.00	48,708.00	48,708.00	0.00	0.00%

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1	%
					2024-2025 Budget Director	2025-2026 Budget Director	to Parent Budget Increase / (Decrease)	
Function: 9001 - POLICY & ADMINISTRATION/BOARD ADMINISTRATION								
Revenue								
0003-1-01-9001-90400	AUDITORS TRANSFERS: OTHER	25,528.68	0.00	0.00	0.00	0.00	0.00	0.00%
0003-4-01-9001-14200	CASINO GAMBLING TAX	512,761.14	574,147.00	307,771.92	525,000.00	500,000.00	-25,000.00	-4.76%
0003-4-01-9001-84900	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	538,289.82	574,147.00	307,771.92	525,000.00	500,000.00	-25,000.00	-4.76%
Expense								
0003-01-9001-000-23000	FOOD & PROVISIONS	0.00	0.00	4,300.00	0.00	0.00	0.00	0.00%
0003-01-9001-000-48900	MISCELLANEOUS	0.00	0.00	6,000.00	0.00	0.00	0.00	0.00%
	Total Expense:	0.00	0.00	10,300.00	0.00	0.00	0.00	0.00%
Total Function: 9001 - POLICY & ADMINISTRATION/BOARD A...		538,289.82	574,147.00	297,471.92	525,000.00	500,000.00	-25,000.00	-4.76%
Total Fund: 0003 - GAMING REVENUES:		203,207.17	-34,476.01	179,758.92	-73,708.00	451,292.00	525,000.00	-712.27%
Report Total:		203,207.17	-34,476.01	179,758.92	-73,708.00	451,292.00	525,000.00	-712.27%

Budget Comparison Report

Fund Summary

Fund	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2024-2025 Budget Director	2025-2026 Budget Director	Increase / (Decrease)	
0003 - GAMING REVENUES	203,207.17	-34,476.01	179,758.92	-73,708.00	451,292.00	525,000.00	-712.27%
Report Total:	203,207.17	-34,476.01	179,758.92	-73,708.00	451,292.00	525,000.00	-712.27%

BOS

Gaming

Meals on Wheels

Fund 0003

-9000-



“The Connection to Resources for Older Iowans”

www.connectionsaaa.org

info@connectionsaaa.org

www.lifelonglinks.org

February 18, 2025

Woodbury County Board of Supervisors
 Courthouse Room 104
 620 Douglas St
 Sioux City, Iowa 51101

RE FY 2025-2026 Budget Request

Dear Supervisors.

Thank you for your current and previous support to Connections Area Agency on Aging and the meals on wheels program for seniors in Woodbury County. Your assistance is greatly appreciated as we strive to provide needed services to seniors in Woodbury County, so they can remain independent and healthy.

The purpose of this potential appropriation is to provide hot nutritious meals to the 60+ population of homebound seniors in Woodbury County. Connections Area Agency on Aging would like to request \$12,760.00 for the continuation of home delivered meals to frail and homebound seniors in Woodbury County. The funding, of course would be used to provide hot meals in Woodbury County. We have seen a significant increase in individuals requesting home delivered meals, and the requests are largely coming from younger eligibles (those aged 60-65) who are food insecure. We have seen our food costs increase over the past decade by over 50%. Our funding is not sufficient to meet the needs of those requesting services, so any additional funding that you can provide would be impactful and appreciated.

The nutrition program helps older persons maintain their health and independence and stay in their own homes for as long as feasible. Food and good nutrition are key factors in successful aging. Together they help reduce disease related disability, promote health and support increased mental and physical functioning and active engagement with life.

The Meals on Wheels program also provides a vital link for seniors to the outside world. Meal delivery volunteers serve as a daily safety check, and often they may well be the only social interaction that our elderly consumers enjoy. The impact of this program is threefold: needed nutrition, safety and well-being and socialization – all truly significant components in allowing seniors to age on their own terms.

Thank you for your time and consideration in this request.

Vicky Lohry
 Healthy Living Assistant Director

Kelly Butts-Elston
 C.E.O.

Council Bluffs
 300 W Broadway, Suite 240
 Council Bluffs, IA 51503
 712.328.2540

Sioux City
 2301 Pierce Street
 Sioux City, IA 51104
 712.279.6900

Creston
 109 N Elm
 Creston, IA 50801
 641.782.4040

Connections Area Agency on Aging
 Summary budget comparison
 Sioux City Mows
 From 7/1/23 to 6/30/24

Account Type	Account Code	Account Title	Current Period Actual	YTD Actual	Total Budget - Original	Percent Total Budget Remaining - Original
REV	4014	ARP-SS	34.83	34.83	0.00	(100.00)%
REV	4024	ARP - Congregate Meals	42,240.65	42,240.65	0.00	(100.00)%
REV	4030	OAA Title III-C2	124,266.15	124,266.15	149,506.00	16.88%
REV	4034	ARP - HDM	44,945.55	44,945.55	0.00	(100.00)%
REV	4070	NSIP Cash	11,362.21	11,362.21	11,500.00	1.19%
REV	4100	State Elderly Services	45,188.85	45,188.85	46,721.00	3.27%
REV	4130	III-C2 Site Revenue	29,048.13	29,048.13	20,300.00	(43.09)%
REV	4170	County Board Revenue	9,570.00	9,570.00	12,760.00	25.00%
REV	4200	Rebates and Donations	16,803.60	16,803.60	16,800.00	(0.02)%
REV	4250	Non Cash	16,375.00	16,375.00	17,000.00	3.67%
REV	4431	Scottish Rite Grant	0.00	0.00	5,000.00	100.00%
Total REV			339,834.97	339,834.97	279,587.00	(21.55)%
EXP	5000	Salaries and Wages	54,609.62	54,609.62	58,491.00	6.63%
EXP	5010	Short-Term Disability	189.57	189.57	225.00	15.74%
EXP	5020	Long-Term Disability	98.83	98.83	119.00	16.94%
EXP	5030	Employee Life Insurance	112.43	112.43	127.00	11.47%
EXP	5040	Dental/Vision Insurance	19.49	19.49	64.00	69.54%
EXP	5050	Health Savings/ER Share	535.53	535.53	870.00	38.44%
EXP	5060	FICA - Employer Share	3,983.35	3,983.35	5,774.00	31.01%
EXP	5070	IPERS - Employer Share	5,155.27	5,155.27	7,127.00	27.66%
EXP	5080	Health Insurance - Employer	6,420.57	6,420.57	6,384.00	(0.57)%
EXP	5100	Workers' Compensation	651.14	651.14	291.00	(123.75)%
EXP	5110	Office Rental	5,527.55	5,527.55	5,568.00	0.72%
EXP	5120	Casual Labor	0.00	0.00	60.00	100.00%
EXP	5140	Telephone and Internet	1,059.14	1,059.14	1,052.00	(0.67)%
EXP	5150	Utilities and Trash	1,928.10	1,928.10	2,026.00	4.83%
EXP	5160	Building Repair/Maintenance	1,576.21	1,576.21	1,621.00	2.76%
EXP	5170	Insurance/Property & Liability	1,198.47	1,198.47	1,811.00	33.82%
EXP	5180	Pest Control	56.01	56.01	68.00	17.63%
EXP	5220	Staff Conference Expenses	0.00	0.00	500.00	100.00%
EXP	5230	Mileage - Local Travel	4,836.23	4,836.23	3,200.00	(51.13)%
EXP	5420	Office Supplies	537.60	537.60	500.00	(7.52)%
EXP	5460	Copier Supplies and Lease	1,605.88	1,605.88	1,500.00	(7.05)%

Connections Area Agency on Aging

Summary budget comparison

Sioux City Mows

		From 5/1/23 to 6/30/24			
EXP	5533	POS - IRTC	156.25	156.25	0.00 (100.00)%
EXP	5610	Purchased Food - Meal Sites	189,360.07	189,360.07	127,204.00 (48.86)%
EXP	5710	Computer Support	5,313.48	5,313.48	6,884.00 22.81%
EXP	5730	Agency Vehicle Expenses	0.00	0.00	1,000.00 100.00%
EXP	5760	Equip. Repairs & Mtce	266.52	266.52	750.00 64.46%
EXP	5790	Professional Fees - Other	1,265.98	1,265.98	115.00 (1,000.85)%
EXP	5810	Postage	1,605.87	1,605.87	1,300.00 (23.52)%
EXP	5820	Dues, Fees & Subscriptions	405.74	405.74	342.00 (18.63)%
EXP	5830	Printing (Forms, etc.)	0.00	0.00	100.00 100.00%
EXP	5870	Insurance (All Other)	(182.57)	(182.57)	2,000.00 109.12%
EXP	5920	Recognition Events & Awards	28.80	28.80	0.00 (100.00)%
EXP	5921	Volunteer Recognition Events	0.00	0.00	1,500.00 100.00%
EXP	5940	Janitorial Services	531.22	531.22	608.00 12.62%
EXP	6130	Non-Cash	15,376.44	15,376.44	17,000.00 9.55%
EXP	7501	Indirect Cost Allocations	32,155.61	32,155.61	23,406.00 (37.38)%
Total EXP			336,384.40	336,384.40	279,587.00 (20.31)%

BOS

Debt Service

Fund 2000

Principal -0100-

Interest -0110-

**Debt Service Schedule of Loan Retirements
Principal & Interest Payments
July 1, 2025**

Title of Loan and FY Borrowed	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2038	FY 2039	FY 2040	FY 2041
Capital Loan Note - CIP 2017 (\$3,717,404)	386,535	379,138														
Capital Loan Note - CIP 2017 (\$1,000,000)	103,980	101,990														
Capital Loan Note - CIP 2021 (\$1,800,000)	363,024															
Capital Loan Note - CIP 2022 (\$2,416,000)	504,074	493,637														
Wdby. County Gravel Project (\$10,000,000)	1,086,850	1,087,850	1,087,450	1,090,650	1,087,250	1,087,400	1,086,650									
Capital Loan Note - CIP 2023 (\$1,910,000)	420,698	407,132	393,566													
Wdby. County Justice Center Lease	4,017,861	4,015,012	4,018,510	4,016,995	4,016,998	4,017,750	4,019,713	4,012,841	4,016,984	4,016,631	4,016,773	4,018,332	4,021,101	4,014,924	4,009,958	3,936,000
Capital Loan Note - CIP 2024 (\$800,000)	184,000	178,000	172,000	166,000.00												
Capital Loan Note - CIP 2025 (\$1,200,000)	303,583	292,320	279,240	266,160	253,080											
Total Principal + Interest Payments	7,370,605	6,955,079	5,950,766	5,539,805	5,357,328	5,105,150	5,106,363	4,012,841	4,016,984	4,016,631	4,016,773	4,018,332	4,021,101	4,014,924	4,009,958	3,936,000

Debt Service Schedule
FY 25

Capital Loan Note - FY 2017

1.99% Interest

Initial Note - \$ 3,717,404

Funding - Property Taxes

Principal : 2000-01-0100-000-51008

Interest: 2000-01-0110-000-52008

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	371,740	14,795	386,535
2027	371,740	7,398	379,138
Totals	743,480	22,193	765,673

Capital Loan Note (Intake) - FY 2017

1.99% Interest

Initial Note - \$ 1,000,000

Funding - Property Taxes

Principal : 2000-01-0100-000-51009

Interest: 2000-01-0110-000-52009

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	100,000	3,980	103,980
2027	100,000	1,990	101,990
Totals	200,000	5,970	205,970

Debt Service Schedule
FY 25

Capital Loan Note - FY 2021

.84% Interest

Initial Note - \$ 1,800,000

Funding - Property Taxes

Principal : 2000-01-0100-000-51010

Interest: 2000-01-0110-000-52010

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	360,000	3,024	363,024
Totals	360,000	3,024	363,024

Debt Service Schedule
FY 25

Woodbury County Law Enforcement Center - Taxable Portion

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

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	1,195,000	539,861	1,734,861
2027	1,210,000	520,812	1,730,812
2028	1,235,000	499,710	1,734,710
2029	1,260,000	475,195	1,735,195
2030	1,285,000	448,798	1,733,798
2031	1,315,000	419,950	1,734,950
2032	1,350,000	389,113	1,739,113
2033	1,375,000	356,241	1,731,241
2034	1,410,000	321,385	1,731,385
2035	1,450,000	284,231	1,734,231
2036	1,490,000	244,574	1,734,574
2037	1,535,000	198,533	1,733,533
2038	1,585,000	151,101	1,736,101
2039	1,630,000	102,125	1,732,125
2040	1,675,000	51,758	
	<u>21,000,000</u>	<u>5,003,387</u>	<u>26,003,387</u>

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

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

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

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	970,000	913,000	1,883,000
2027	1,010,000	874,200	1,884,200
2028	1,050,000	833,800	1,883,800
2029	1,090,000	791,800	1,881,800
2030	1,135,000	748,200	1,883,200
2031	1,180,000	702,800	1,882,800
2032	1,225,000	655,600	1,880,600
2033	1,275,000	606,600	1,881,600
2034	1,330,000	555,600	1,885,600
2035	1,380,000	502,400	1,882,400
2036	1,435,000	447,200	1,882,200
2037	1,495,000	389,800	1,884,800
2038	1,555,000	330,000	1,885,000
2039	1,615,000	267,800	1,882,800
2040	1,680,000	203,200	1,883,200
2041	3,400,000	136,000	3,536,000
	<u>22,825,000</u>	<u>8,958,000</u>	<u>31,783,000</u>

Debt Service Schedule
FY 25

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

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	850,000	236,850	1,086,850
2027	885,000	202,850	1,087,850
2028	920,000	167,450	1,087,450
2029	960,000	130,650	1,090,650
2030	995,000	92,250	1,087,250
2031	1,025,000	62,400	1,087,400
2032	1,055,000	31,650	1,086,650
	<u>6,690,000</u>	<u>924,100</u>	<u>7,614,100</u>

Capital Loan Note - FY 2022
2.16% Interest
Initial Note - \$ 2,416,000
Funding - Property Taxes
Principal : 2000-01-0100-000-51014
Interest: 2000-01-0110-000-52014

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	483,200	20,874	504,074
2027	483,200	10,437	493,637
	<u>966,400</u>	<u>31,311</u>	<u>997,711</u>

Capital Loan Note - FY 2023
3.57% Interest
Initial Note - \$ 1,900,000
Funding - Property Taxes
Principal : 2000-01-0100-000-51017
Interest: 2000-01-0110-000-52017

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	380,000	40,698	420,698
2027	380,000	27,132	407,132
2028	380,000	13,566	393,566
	<u>1,140,000</u>	<u>81,396</u>	<u>1,221,396</u>

Debt Service Schedule
FY 25
Capital Loan Note - FY 2024
3.75% Interest
Initial Note - \$ 800,000
Funding - Property Taxes
Principal : 2000-01-0100-000-51018
Interest: 2000-01-0110-000-52018

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	160,000	24,000	184,000
2027	160,000	18,000	178,000
2028	160,000	12,000	172,000
2029	160,000	6,000	166,000
	<u>640,000</u>	<u>60,000</u>	<u>700,000</u>

Capital Loan Note - FY 2025
5.45% Interest
Initial Note - \$1,200,000
Funding - Property Taxes
Principal : 2000-01-0100-000-51019
Interest: 2000-01-0110-000-52019

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	240,000	63,583	303,583
2027	240,000	52,320	292,320
2028	240,000	39,240	279,240
2029	240,000	26,160	266,160
2030	240,000	13,080	253,080
	<u>1,200,000</u>	<u>194,383</u>	<u>1,394,383</u>

Grand Total	<u>55,764,880</u>	<u>15,283,765</u>	<u>71,048,645</u>
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Woodbury County

Budget Comparison Report

Account Detail

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 Budget Director	2025-2026 Budget Director	Increase / (Decrease)	
Fund: 2000 - DEBT SERVICE								
Function: 0100 - LONG-TERM DEBT/WDBY CO. LEC - TAXABLE								
Expense								
2000-01-0100-000-51005	Principal FY17 TIF Loan	375,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
2000-01-0100-000-51006	Principal FY19 Capital Loan Not	157,511.80	157,511.80	0.00	0.00	0.00	0.00	0.00%
2000-01-0100-000-51007	Principal FY20 Capital Loan Not	180,000.00	180,000.00	0.00	180,000.00	0.00	-180,000.00	-100.00%
2000-01-0100-000-51008	Principal FY17 Capital Loan Not	371,740.40	371,740.40	0.00	371,740.00	371,740.00	0.00	0.00%
2000-01-0100-000-51009	Principal FY17 (Intake) Capital I	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	0.00%
2000-01-0100-000-51010	Principal FY21 Capital Loan Not	360,000.00	360,000.00	0.00	360,000.00	360,000.00	0.00	0.00%
2000-01-0100-000-51013	Principal FY22 Sec Rds Gravel C	520,000.00	790,000.00	0.00	820,000.00	850,000.00	30,000.00	3.66%
2000-01-0100-000-51014	Principal FY22 Capital Loan Not	483,200.00	483,200.00	0.00	483,200.00	483,200.00	0.00	0.00%
2000-01-0100-000-51015	Principal FY18 Capital Loan Not	272,852.00	0.00	0.00	0.00	0.00	0.00	0.00%
2000-01-0100-000-51017	Principal FY23 Capital Loan Not	0.00	380,000.00	0.00	380,000.00	380,000.00	0.00	0.00%
2000-01-0100-000-51018	Principal FY24 Capital Loan Not	0.00	0.00	0.00	160,000.00	160,000.00	0.00	0.00%
2000-01-0100-000-51019	Principal FY25 Capital Loan Not	0.00	0.00	0.00	0.00	240,000.00	240,000.00	0.00%
	Total Expense:	2,820,304.20	2,822,452.20	0.00	2,854,940.00	2,944,940.00	90,000.00	3.15%
Total Function: 0100 - LONG-TERM DEBT/WDBY CO. LEC - TAX...		2,820,304.20	2,822,452.20	0.00	2,854,940.00	2,944,940.00	90,000.00	3.15%
Total Fund: 2000 - DEBT SERVICE:		2,820,304.20	2,822,452.20	0.00	2,854,940.00	2,944,940.00	90,000.00	3.15%
Report Total:		2,820,304.20	2,822,452.20	0.00	2,854,940.00	2,944,940.00	90,000.00	3.15%



Woodbury County

Budget Comparison Report

Account Detail

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 Budget Director	2025-2026 Budget Director	Increase / (Decrease)	
Fund: 2000 - DEBT SERVICE								
Function: 0110 - LONG-TERM DEBT/WDBY CNTY, LEC - TAXABLE								
Expense								
2000-01-0110-000-52005	Interest FY17 TIF Loan	8,250.00	0.00	0.00	0.00	0.00	0.00	0.00%
2000-01-0110-000-52006	Interest FY19 Capital Loan Note	7,686.58	3,843.29	0.00	0.00	0.00	0.00	0.00%
2000-01-0110-000-52007	Interest FY20 Capital Loan Note	7,506.00	5,004.00	1,251.00	2,502.00	0.00	-2,502.00	-100.00%
2000-01-0110-000-52008	Interest FY17 Capital Loan Note	36,988.00	29,590.53	11,096.45	22,193.00	14,795.00	-7,398.00	-33.33%
2000-01-0110-000-52009	Interest FY17 (Intake) Capital Loan Note	9,950.17	7,960.00	2,985.00	5,970.00	3,980.00	-1,990.00	-33.33%
2000-01-0110-000-52010	Interest FY21 Capital Loan Note	12,096.00	9,072.00	3,024.00	6,048.00	3,024.00	-3,024.00	-50.00%
2000-01-0110-000-52013	Interest FY22 Sec Rds Gravel Contract	570,074.58	301,700.00	135,050.00	269,650.00	236,850.00	-32,800.00	-12.16%
2000-01-0110-000-52014	Interest FY22 Capital Loan Note	55,954.56	41,748.48	15,655.68	31,311.00	20,874.00	-10,437.00	-33.33%
2000-01-0110-000-52015	Interest FY18 Capital Loan Note	7,230.58	0.00	0.00	0.00	0.00	0.00	0.00%
2000-01-0110-000-52017	Interest FY23 Capital Loan Note	0.00	64,250.08	27,132.00	54,264.00	40,698.00	-13,566.00	-25.00%
2000-01-0110-000-52018	Interest FY24 Capital Loan Note	0.00	0.00	15,666.67	34,533.00	24,000.00	-10,533.00	-30.50%
2000-01-0110-000-52019	Interest FY25 Capital Loan Note	0.00	0.00	0.00	0.00	63,583.00	63,583.00	0.00%
	Total Expense:	715,736.47	463,168.38	211,860.80	426,471.00	407,804.00	-18,667.00	-4.38%
Total Function: 0110 - LONG-TERM DEBT/WDBY CNTY, LEC - T...		715,736.47	463,168.38	211,860.80	426,471.00	407,804.00	-18,667.00	-4.38%
Total Fund: 2000 - DEBT SERVICE:		715,736.47	463,168.38	211,860.80	426,471.00	407,804.00	-18,667.00	-4.38%
Report Total:		715,736.47	463,168.38	211,860.80	426,471.00	407,804.00	-18,667.00	-4.38%



Woodbury County

Budget Comparison Report

Account Detail

Account Number	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2024-2025 Budget Director	2025-2026 Budget Director	Increase / (Decrease)	
Fund: 2000 - DEBT SERVICE							
Function: 0120 - LEASE PAYMENT							
Expense							
2000-01-0120-000-56001	0.00	4,015,788.26	953,126.47	4,020,353.00	4,017,861.00	-2,492.00	-0.06%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	LEC Additional Rent	2.00	200,000.00	400,000.00			
Budget Director	LEC Tax Exempt Bond Interest	0.00	0.00	913,000.00			
Budget Director	LEC Tax Exempt Bond Principal	0.00	0.00	970,000.00			
Budget Director	LEC Taxable Bond Interest	0.00	0.00	539,861.00			
Budget Director	LEC Taxable Bond Principal	0.00	0.00	1,195,000.00			
	Total Expense:	0.00	4,015,788.26	953,126.47	4,020,353.00	4,017,861.00	-2,492.00 -0.06%
	Total Function: 0120 - LEASE PAYMENT:	0.00	4,015,788.26	953,126.47	4,020,353.00	4,017,861.00	-2,492.00 -0.06%
	Total Fund: 2000 - DEBT SERVICE:	0.00	4,015,788.26	953,126.47	4,020,353.00	4,017,861.00	-2,492.00 -0.06%
	Report Total:	0.00	4,015,788.26	953,126.47	4,020,353.00	4,017,861.00	-2,492.00 -0.06%



Woodbury County

Budget Comparison Report

Account Detail

Account Number	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2024-2025 Budget Director	2025-2026 Budget Director	Increase / (Decrease)	
Fund: 2000 - DEBT SERVICE							
Function: 0300 - OPERATING TRANSFERS							
Expense							
2000-01-0300-000-81400							
AUDITORS TRANSFERS	4,018,751.09	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:	4,018,751.09	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 0300 - OPERATING TRANSFERS:	4,018,751.09	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 2000 - DEBT SERVICE:	4,018,751.09	0.00	0.00	0.00	0.00	0.00	0.00%
Report Total:	4,018,751.09	0.00	0.00	0.00	0.00	0.00	0.00%



Woodbury County

Budget Comparison Report

Account Detail

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 Budget Director	2025-2026 Budget Director	Increase / (Decrease)	
Fund: 2000 - DEBT SERVICE								
Function: 9001 - POLICY & ADMINISTRATION/BOARD ADMINISTRATION								
Revenue								
2000-0-01-9001-90400	AUDITORS TRANSFERS: OTHER	1,405,577.23	2,341,250.00	0.00	2,461,960.00	1,086,850.00	-1,375,110.00	-55.85%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Gravel Project from Sec Rds		0.00	0.00	-300,000.00			
Budget Director	TIF Rev for Gravel (total debt less 300,000)		0.00	0.00	-786,850.00			
	Total Revenue:	1,405,577.23	2,341,250.00	0.00	2,461,960.00	1,086,850.00	-1,375,110.00	-55.85%
Total Function: 9001 - POLICY & ADMINISTRATION/BOARD A...		1,405,577.23	2,341,250.00	0.00	2,461,960.00	1,086,850.00	-1,375,110.00	-55.85%
	Total Fund: 2000 - DEBT SERVICE:	1,405,577.23	2,341,250.00	0.00	2,461,960.00	1,086,850.00	-1,375,110.00	-55.85%
	Report Total:	1,405,577.23	2,341,250.00	0.00	2,461,960.00	1,086,850.00	-1,375,110.00	-55.85%



Woodbury County

Budget Comparison Report

Account Detail

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 Budget Director	2025-2026 Budget Director	Increase / (Decrease)	
Fund: 2000 - DEBT SERVICE								
Function: 9010 - POLICY & ADMINISTRATION/AUDITOR OFFICE								
Revenue								
2000-4-01-9010-61100	BUILDING RENT	0.01	80,004.00	53,336.00	80,000.00	80,000.00	0.00	0.00%
Budget Notes								
Budget Code								
Budget Director Subject Description								
From DH From DH								
2000-4-01-9010-84800	MISCELLANEOUS REFUNDS	5,802.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		5,802.01	80,004.00	53,336.00	80,000.00	80,000.00	0.00	0.00%
Total Function: 9010 - POLICY & ADMINISTRATION/AUDITOR ...		5,802.01	80,004.00	53,336.00	80,000.00	80,000.00	0.00	0.00%
Total Fund: 2000 - DEBT SERVICE:		5,802.01	80,004.00	53,336.00	80,000.00	80,000.00	0.00	0.00%
Report Total:		5,802.01	80,004.00	53,336.00	80,000.00	80,000.00	0.00	0.00%



Woodbury County

Budget Comparison Report

Account Detail

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 Budget Director	2025-2026 Budget Director	Increase / (Decrease)	
Fund: 2000 - DEBT SERVICE								
Function: 9020 - POLICY & ADMINISTRATION/TREASURY MANAGEMENT								
Revenue								
2000-4-03-9020-10000	CURRENT NET PROPERTY TAX	5,286,085.40	4,278,084.25	2,401,686.59	4,684,804.00	6,203,755.00	1,518,951.00	32.42%
2000-4-03-9020-10100	DELINQUENT PROPERTY TAX	863.77	-10,249.65	692.78	0.00	0.00	0.00	0.00%
2000-4-03-9020-12000	MOBILE HOME TAXES	6,326.41	4,895.16	3,121.15	0.00	0.00	0.00	0.00%
2000-4-03-9020-12400	Grain Handled Taxes	985.01	802.72	369.58	0.00	0.00	0.00	0.00%
2000-4-03-9020-16000	UTILITY REPLACEMENT EXCISE	339,977.26	277,905.74	132,321.91	0.00	0.00	0.00	0.00%
2000-4-03-9020-21000	HOMESTEAD TAX CREDIT	107,560.45	85,811.47	42,258.62	0.00	0.00	0.00	0.00%
2000-4-03-9020-21100	ELDERLY & DISABLED TAX CRED	4,496.96	3,814.75	0.00	0.00	0.00	0.00	0.00%
2000-4-03-9020-21300	AGRICULTURAL LAND TAX CREI	19,405.07	16,643.01	16,190.50	0.00	0.00	0.00	0.00%
2000-4-03-9020-21400	BUSINESS PROPERTY TAX CRED	73,758.80	0.00	0.00	0.00	0.00	0.00	0.00%
2000-4-03-9020-21700	FAMILY FARM TAX CREDIT	5,935.32	5,095.24	0.00	0.00	0.00	0.00	0.00%
2000-4-03-9020-22200	MILITARY SERVICE REPLACEME	1,379.44	1,038.73	0.00	0.00	0.00	0.00	0.00%
2000-4-03-9020-22400	Business Property Tax Replacem	0.00	80,442.25	39,572.80	0.00	0.00	0.00	0.00%
2000-4-03-9020-22700	COMMERICAL & INDUSTRIAL R	128,363.16	75,156.39	23,889.53	65,000.00	23,890.00	-41,110.00	-63.25%
Budget Notes								
Budget Code	Subject	Description						
Budget Director	FY27 no replacement expected	FY27 no replacement expected						
Budget Director	source	https://dom.iowa.gov/local-government/property-tax-tax-replacement commerical & Industrial Replacement Allocations FY26 Woodbury County and then Local Gov C&I Replacement Allocation Tool						
2000-4-03-9020-60000	INTEREST ON INVESTMENTS	10,699.74	27,730.48	-10,106.44	10,000.00	12,000.00	2,000.00	20.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Interest on Bank Accts	0.00	0.00	-4,000.00				

Budget Comparison Report

Account Number	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2024-2025 Budget Director	2025-2026 Budget Director	Increase / (Decrease)		
Budget Director		Investment interest - CD's	0.00	0.00	-8,000.00			
	Total Revenue:	5,985,836.79	4,847,170.54	2,649,997.02	4,759,804.00	6,239,645.00	1,479,841.00	31.09%
Total Function: 9020 - POLICY & ADMINISTRATION/TREASURY..		5,985,836.79	4,847,170.54	2,649,997.02	4,759,804.00	6,239,645.00	1,479,841.00	31.09%
	Total Fund: 2000 - DEBT SERVICE:	5,985,836.79	4,847,170.54	2,649,997.02	4,759,804.00	6,239,645.00	1,479,841.00	31.09%
	Report Total:	5,985,836.79	4,847,170.54	2,649,997.02	4,759,804.00	6,239,645.00	1,479,841.00	31.09%

BOS

Miscellaneous

Review

All Funds

FY 26 Tax Rates & Askings to Maintain same tax rates

Tax Askings

	<u>FY 25</u>	<u>FY 26</u>	
General Basic	21,267,815	21,615,700	347,885
General Supplemental	14,132,528	13,127,523	(1,005,005)
Debt Service	4,684,804	6,203,755	1,518,951
Rural Basic	3,740,259	3,827,629	87,370
Rural Supp		76,550	76,550
Total Tax Asking	43,825,406	44,851,156	1,025,750

Tax Rate

	<u>FY 25</u>	<u>FY 26</u>
General Basic	3.8172	3.8172
General Supplemental	2.53654	2.31824
Debt Service	0.75744	0.97574
Total County Wide	7.11118	7.11118
Rural Basic	2.4129	2.36559
Rural Supp		0.04731
Total Rural	9.52408	9.52408

		Levy per 100,000
County Wide Tax Base	5,662,710,855	0.017659
Debt Service Tax Base	6,358,031,934	0.015728
Rural tax Base	1,618,044,251	0.061803