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**SAC COUNTY BOARD OF SUPERVISORS  
MARCH 3, 2026  
BOARD ROOM 10:00 AM**

The Sac County Board of Supervisors met in regular session with all members present, Jim Wissler, Chairman, presiding. The minutes of the last meeting were approved as submitted.

It was moved by Fischer and seconded by Drake to approve the agenda as posted.

Rachel Burns of rural Kiron addressed the Board with concerns about a bridge on 390th Street near Dean Avenue that had been closed since November of 2023. She requested that the Board and the Engineer consider replacing the bridge as it is necessary for regular traffic as well as emergency vehicles. No action was taken.

The County Engineer updated the Board on activities of the county road crews and the status of current maintenance and construction projects.

It was moved by Drake and seconded by Fischer to adopt a dust control policy to permit the application of dust control agents, as approved by the County Engineer, for the control of dust on granular surface county roads pursuant to the provisions of Iowa Code Section 318.8. Ayes all, motion carried

John Hansen with Midwest Construction Consultants updated the Board on some revisions to plans for a new jail. Several options were discussed concerning location and proximity to the current law enforcement center. No action was taken. The Board was invited to review the plans in the conference room of the law enforcement center after the meeting was adjourned.

It was moved by Drake and seconded by Fischer to approve the claims as listed on the claims register in the Auditor's office.

With there being no further business, on motion, the meeting was adjourned.

Secretary S/ James W. Dowling Chairman

**Claims For 3/3/2026**

Allender Butzke Engineers Inc	Outside Engineering	2,300.00
Amazon Capital Services	Welding Supplies	197.18
American Express	Purchases	691.45
At&T Mobility	Mobile Mifi	41.77
Bomgaars Supply Inc	Supplies	1,112.16
Bruning Oil Co	Propane - Auburn	421.02
Calhoun County Treasurer	January Salary Share	10,625.73
Cdw Government Inc.	Office Supplies	1,193.44
Cenex Fleet Fueling	Gasoline	68.89
Central Iowa Distributing, Cid	Custodial Supplies	850.00
Corn Belt Communications	Lease & Circuits	5,881.53
Domino Motors Inc	Vehicle Maintenance	89.32
Egesdal, Taylor	Phone	39.09
Ellerbrock, Jeff	Mtg Exp	69.57
Farmers Lumber Co	Supplies	620.50
Fischer, Michael	Mileage	33.27
Frederick Auto & Towing	Parts	2,241.04
Gordon Flesch Company, Inc.	Copier	14.00
Great America Financial Services	Copier	49.00
Gross, Amy	Assistance	96.00
Heim, Richard	Mtg Exp	103.50
Hornor, Carrie	Phone	30.00
Ida County Sheriff	Boarding	3,950.00
Iowa State Association of Counties - Isac	Conference Registration	220.00
Ipers	Wage Adjustment	1,469.09
John Deere Financial	Equipment	6,139.57
Keith's Interior Inc.	Supplies - Flooring	459.84
Kroeger, Tracy	Phone	30.00
Lake View Resort	Publications	28.80
Lake View, City of	Utilities	187.10
Lawson Products, Inc	Parts	219.35
Matheson Tri-Gas Inc	Medical Supplies	631.51
Menards	Supplies	438.97
Metropolitan Compounds, Inc	Supplies	566.90
Mid American Energy	Utilities	3,638.79
National Association of County Veterans Service Officers	Nacvso Registration	400.00
North West Tatal Electric Cooperative	Sentry Light - Full Year	92.40
O'Neill, Sean	Reimburse	344.05
Priebe, Chandly	Phone	30.00
Quality Drainage Solutions LLC	Parts	6,064.37
Sac County 8500 Benefits	Additional Funding	28,070.00
Sac County Abstract Company	Services	300.00
Sac County Engineer	Fuel	98.98
Sac Sun	Publications	739.16
Secure Shred Solutions	Shredding	51.00
Smith, Ben	Reimburse	500.39
State Election Administrators Training; Seat Treasurer	Dues	200.00
Tigges Overhead Doors	Parts	1,259.50
Tri-County Special	Publications	72.00
Vauble, Shelley	Phone	30.00
West Fork Grinding	M64	4,137.45
Windstream	Trunk Lines	358.27
Windstream IA Communications Inc	Trunk Lines	63.06
Woltman, Denise	Reimburse	18.30
Wps Government Health Administrators	Overpayment	1,503.13
Zoll Medical Corp Gpo	Medical Equipment	4,606.74
<b>Total</b>		<b>93,687.18</b>

**Fund Summary**

<b>Fund</b>	
0001 - General Basic	30,079.39
0011 - Rural Services Basic	375.02
0020 - Secondary Road	34,260.35
0038 - Jail Commissary	18.3
4000 - Emergency Management	146.72
4011 - E911 Surcharge Fund	421.33
4100 - Assessor	316.07
8500 - Health Insurance	28,070
<b>Total</b>	<b>93,687.18</b>

Published in *The Chronicle* on Thursday, March 12, 2026.

**ODEBOLT**

**CITY OF ODEBOLT  
REGULAR MEETING  
MARCH 2, 2026**

Mayor Roeder called the meeting at 7:00PM with the following council in attendance, Carl Hemer, Seth Duff, Drew Stuhrenberg, Ron Sorensen, Levi Thies. Also present: Sup. Public Works Michael Grote, City Clerk Shae Leinbaugh, Dale Godbersen, Wanita Friedrichsen, Ben Ringgenberg, Jason Dejean, and Carrie Swartz.

Motion was made by Hemer and seconded by Duff to approve the consent agenda which included minutes of the February 3rd, 2026, bills, financial reports, and library report. Ayes: 5

**February 2026 Claims:  
Claims (February 2026)**

General	\$29,808.19
Library	\$922.64
Road Use Tax	\$3,306.08
Water	\$15,500.16
Sewer	\$13,272.91
<b>Total</b>	<b>\$62,809.98</b>

**February 2026 Receipts:  
Receipts (February 2026)**

General	\$54,454.62
Library	\$19,296.50
Road Use Tax	\$9,028.07
Water	\$21,705.84
Sewer	\$21,411.26
Storm Sewer	\$498.29
<b>Total</b>	<b>\$129,634.58</b>

Dale Godbersen spoke during citizens to be heard and updated the council that he would be putting large landscaping rock on his lot to keep out cars. He asked council if he needed a building permit and they agreed that one was not needed.

Ben Ringgneberg with Sac County EMS presented information on the Sac County Ambulance and Essentials.

Dejean proposed the 2026/2027 insurance to the council, council decided to look into raising some of the deductibles to see how that effects the overall price.

Swartz presented the overall financials and how moving forward with our water project is going to affect rates. She presented our overall budget, water and sewer budgets and gave different proposals for how we could borrow for our water project.

The FY27 budget was discussed and major projects that the council wanted to make sure we budgeted for were trees, roads, and wells. It was decided that removal of 50 trees was going to be put out for bid for FY27.

Resolution 26.30 to set hearing March

30th, 6:00pm for the consolidated general fund levy FY27 was motioned by Hemer and seconded by Sorensen. Roll Call Ayes: Hemer, Duff, Stuhrenberg, Thies, and Sorensen.

Resolution 26.31 to set hearing on petition for voluntary annexation to Odebolt was motioned by Hemer and seconded by Thies. Roll Call Ayes: Sorensen, Thies, Stuhrenberg, Duff, and Hemer.

Resolution 26.32 Scholarship approval for city clerk was motioned by Sorensen and seconded by Duff. Roll Call Ayes: Stuhrenberg, Thies, Sorensen, Hemer, and Duff.

Resolution 26.33 to set hearing to adopt final budget FY27 was motioned by Hemer and Seconded by Stuhrenberg to be on April 6th at 7:00. Roll Call Ayes: Hemer, Duff, Thies, Sorensen, Stuhrenberg.

Ordinance 05.26 Amend Utility Deposit Amount and Fees was motioned by Hemer and Seconded by Duff. Roll Call Ayes: Hemer, Duff, Stuhrenberg, Thies, and Sorensen. Motion to wave the second and third reading was motioned by Stuhrenberg and seconded by Thies. Roll Call Ayes: Hemer, Stuhrenberg, Duff, Thies, and Sorensen.

A quote of \$203,405.46 for the Deep Well was motioned by Thies and seconded by Hemer. Ayes: 5

The 4th to 2nd street sewer line was motioned by Thies and seconded by Stuhrenberg for the ownership of the line to stay the same. Ayes: 4 Nays: 1

Mayor moved to adjourn the meeting at 9:30, motioned by Thies and seconded by Duff. Ayes: 5

Acco	\$481.12
Badger Meter	\$49.50
Brian Pierce	\$1,640.00
C&N Tree Service LLC	\$2,425.00
Empire Excavation	\$1,975.00
George Blazek Law Office	\$280.00
Jeff Allan Raasch	\$75.00
MGL Printing Solutions	\$675.75
Midamerican Energy	\$20.50
Robert A Rudd	\$7,773.90
Sac Co Mutual Telephone	\$361.00
U.S. Cellular	\$213.32
Midamerican Energy	\$5,869.84
Bomgaars	\$156.76
Canon Financial Services Inc	\$85.36
Kabrera Construction	\$5,944.00
Odebolt Lumber	\$230.67
Reis Auto Parts And Service	\$850.86
Treasurer State of Iowa	\$237.85
Treasurer State of Iowa	\$1,089.44
Acco	\$151.25
Beck Engineering	\$5,965.00
Cubby's Inc.	\$742.91
Ed M Feld Equipment Co Inc	\$1,197.21
Edmunds Govtech	\$4,750.00
Foundation Anaytical Lab	\$104.50
Loffler Companies, Inc.	\$35.58
MBW Products, LLC	\$293.97

Metering & Technology Solution	\$2,498.18
Visa	\$1,197.63
Dearborn Life Insurance Co.	\$150.00
Visa	\$463.09
Iowa Finance Authority	\$5,705.00
Iowa One Call	\$16.20
Globe Life Liberty National	\$49.66
ISG	\$925.00
Sac County Newspaper	\$468.57
Jr Bensley	\$64.00
Collection Services Center	\$115.00
Globe Life Liberty National	\$49.66
Postmaster	\$234.00
Acco	\$466.40
Ascendance Truck Center	\$297.99
Bomgaars	\$112.76
Dakota Supply Group	\$1,956.13
Iowa Prison Industries	\$156.60
Midamerican Energy	\$20.34
Office of Auditor State	\$350.00
Shae Leinbaugh	\$53.94
U.S. Cellular	\$213.32
Wellmark	\$2,483.95
Collection Services Center	\$115.00
Globe Life Liberty National	\$49.63
Amazon Business	\$232.28
Midamerican Energy	\$509.19
Sac Co Mutual Telephone	\$133.67
Wall Lake Library	\$47.50
<b>Total</b>	<b>\$62,809.98</b>

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**ODEBOLT**

**NOTICE OF PUBLIC HEARING  
ON PETITION FOR  
VOLUNTARY ANNEXATION  
TO THE CITY OF ODEBOLT, IOWA  
TO WHOM IT MAY CONCERN:**

You are hereby notified that at 7:00 p.m. on April 6, 2026, in the Council chambers of City Hall, Odebolt, Iowa, there will be conducted a public hearing on the Petition for Voluntary Annexation to the City of Odebolt, Iowa, filed by United Bank of Iowa, for the following described real estate, to-wit:

The South One Hundred and Nineteen (119) feet of the West One Hundred and Ninety-Nine (199) feet of Lot Nine (9), The West One Hundred and Ninety-Nine (199) feet of the Fifth Street and the West One Hundred and Ninety-Nine (199) feet of Lot Seven (7), All in Highland Park Addition to Odebolt, Sac County, Iowa

At said hearing parties in interest and citizens will have an opportunity to be heard in relation to said proposed annexation.

CITY OF ODEBOLT, IOWA  
Shae Leinbaugh, City Clerk

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**ODEBOLT - PROPOSED TAX LEVY**

**CITY NAME:** NOTICE OF PUBLIC HEARING - CITY OF ODEBOLT - PROPOSED PROPERTY TAX LEVY **CITY #:** 81-766  
**ODEBOLT** Fiscal Year July 1, 2026 - June 30, 2027

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

Meeting Date: 3/30/2026 Meeting Time: 06:00 PM Meeting Location: Odebolt City Hall

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available)

City Telephone Number  
(712) 668-2231

Iowa Department of Management	Current Year Certified Property Tax 2025 - 2026	Budget Year Effective Property Tax 2026 - 2027	Budget Year Proposed Property Tax 2026 - 2027
Taxable Valuations for Non-Debt Service	30,418,672	35,430,401	35,430,401
Consolidated General Fund	239,990	239,990	271,389
Operation & Maintenance of Public Transit	0	0	0
Aviation Authority	0	0	0
Liability, Property & Self Insurance	53,356	53,356	59,203
Support of Local Emergency Mgmt. Comm.	0	0	0
Unified Law Enforcement	0	0	0
Police & Fire Retirement	0	0	0
FICA & IPERS (If at General Fund Limit)	29,572	29,572	34,535
Other Employee Benefits	24,644	24,644	24,668
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	30,418,672	35,430,401	35,430,401
Debt Service	70,337	70,337	70,729
<b>CITY REGULAR TOTAL PROPERTY TAX</b>	<b>417,899</b>	<b>417,899</b>	<b>460,524</b>
<b>CITY REGULAR TAX RATE</b>	<b>13.73824</b>	<b>11.79493</b>	<b>12.99797</b>
Taxable Value for City Ag Land	373,172	366,397	366,397
Ag Land	1,121	1,121	1,101
<b>CITY AG LAND TAX RATE</b>	<b>3.00375</b>	<b>3.05952</b>	<b>3.00375</b>
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified 2025/2026	Budget Year Proposed 2026/2027	Percent Change
City Regular Residential	652	637	-2.30
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified 2025/2026	Budget Year Proposed 2026/2027	Percent Change
City Regular Commercial	2,832	2,974	5.01

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and commercial properties have the same rollback percentage through \$150,000 of actual/assessed valuation.

Reasons for tax increase if proposed exceeds the current:  
No tax increase.

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*It's not whether you get knocked down,  
it's whether you get up.*

Vince Lombardi