



NOTICE OF MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS
(APRIL 14, 2026) (WEEK 16 OF 2026)

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

Agenda and Minutes available at:
www.woodburycountyiowa.gov

Daniel A. Bittinger II 389-4405 dbittinger@woodburycountyiowa.gov
Kent T. Carper 570-7681 kcarper@woodburycountyiowa.gov
David L. Dietrich 870-9224 ddietrich@woodburycountyiowa.gov
Mark E. Nelson 540-1259 mnelson@woodburycountyiowa.gov
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You are hereby notified a meeting of the Woodbury County Board of Supervisors will be held April 14, 2026, at 4:30 p.m. in the Basement of the Courthouse, 620 Douglas Street, Sioux City, Iowa, for the purpose of taking official action on the agenda items shown hereinafter and for such other business that may properly come before the Board.

This is a formal meeting during which the Board may take official action on various items of business. Members of the public wishing to speak on an item must follow the participation rules adopted by the Board of Supervisors.

- 1. Please silence cell phones and other devices while in the Boardroom.
2. The Chair will recognize the agenda item presenter before asking for public comments or board discussion.
3. Members of the public will approach the microphone one at a time and give their name and city of residence before their statement.
4. Members of the public who comment will limit their remarks to three minutes on any one item and address their remarks to the Board.
5. At the beginning of discussion on any item, the Chair may request statements in favor of an action be heard first followed by statements in opposition to the action. The Chair may also request delegates provide statements on behalf of multiple speakers.
6. Any concerns or questions which do not relate to a scheduled item on the agenda will be heard under the item "Citizen Concerns." Please note the Board is legally prohibited from taking action on or engaging in deliberation on concerns not listed on the agenda, and in such cases the Chair will request further discussion take place after properly noticed.
7. Public comment by electronic or telephonic means is prohibited except for a particular agenda item when approved by the Chair 24 hours before a meeting or by a majority of the board during a meeting for a subsequent meeting.

AGENDA

4:30 p.m. Call Meeting to Order – Pledge of Allegiance to the Flag – Moment of Silence

- 1. Approval of the agenda Action

Consent Agenda

Items 2 through 8 constitute a Consent Agenda of routine action items to be considered by one motion. Items pass unanimously unless a separate vote is requested by a Board Member.

- 2. Approval of the minutes of April 7, 2026
3. Approval of claims
4. Board Administration – Karen James
Approval of lifting tax suspensions for petitioners who failed to re-certify their income or income does not qualify for continued tax suspension
5. County Auditor – Michelle Skaff
Receive County Recorder's Report of Fees Collected

6. Siouxland District Health – Kevin Grieme
Approval to appoint Lisa Brun to the Siouxland District Health Board of Directors
7. Human Resources – Melissa Thomas
 - a. Approval of Memorandum of Personnel Transactions
 - b. Authorization to Initiate Hiring Process
8. Planning/Zoning – Daniel Priestley
Approval to schedule May 12th at 4:40 p.m., May 19th at 4:40 p.m. and May 26th at 4:40 p.m. for three public hearings on a proposed Zoning Ordinance Map Amendment (rezone) of 16.96 acres located on Parcel #874727200011, Section 27, T87N R47W (Liberty Township) from Agricultural Preservation (AP) to the Agricultural Estates (AE) Zoning District

End of Consent Agenda

- | | |
|------------------|--|
| 4:35 p.m. | <ol style="list-style-type: none"> 9. Board Administration – Heather Satterwhite
Public hearing and sale of property parcel #884706478016 (aka 2715 S. Cleveland St.) Action 10. Chief Deputy – Todd Peterson
Approval of the FY 2025 Edward Byrne (JAG) Grant Interlocal Agreement with the Woodbury County Sheriff’s Office and the Sioux City Police Department Action 11. Human Resources – Melissa Thomas & Board Admin. – Ryan Ericson
Discussion regarding the current state of the Woodbury County Health Fund Information 12. Budget Review Discussion for FY 27 <ol style="list-style-type: none"> a. Approve the Siouxland Initiative request of \$25,000 from L.O.S.T. Action b. Miscellaneous Review – All Funds Action 13. Reports on Committee Meetings Information 14. Citizen Concerns Information 15. Board Concerns Information |
|------------------|--|

ADJOURNMENT

Subject to Additions/Deletions

CALENDAR OF EVENTS

WED., APR 15	12:00 p.m.	Siouxland Economic Development Corporation Meeting, 617 Pierce St., Ste. 202
THU., APR 16	4:30 p.m.	Community Action Agency of Siouxland Board Meeting, 2700 Leech Avenue
FRI., APR 17	12:00 p.m.	Siouxland Human Investment Partnership Board Meeting, 607 – 4 th Street
WED., APR 22	1:00 p.m.	SIMPCO Hazardous Materials Response Commission Meeting, 6401 Gordon Dr.
	1:30 p.m.	SIMPCO Local Emergency Planning Committee Meeting, 6401 Gordon Dr.
THU., APR 23	11:00 a.m.	Siouxland Regional Transit Systems (SRTS) Board Meeting, 6401 Gordon Dr.
MON. APR 27	5:00 p.m.	Zoning Commission Meeting, Courthouse Basement Boardroom
	1:00 p.m.	Region IV Hazardous Materials Response Commission, 6401 Gordon
MON., MAY 4	5:00 p.m.	Board of Adjustment meeting, Courthouse Basement Boardroom
WED., MAY 6	11:00 a.m.	Loess Hills Alliance Stewardship Meeting, Pisgah, Iowa
	1:00 p.m.	Loess Hills Alliance Executive Meeting
	4:45 p.m.	Veteran Affairs Meeting, Veteran Affairs Office, 1211 Tri-View Ave.
THU., MAY 7	12:00 p.m.	SIMPCO Regional Policy & Legislative Affairs Committee, 6401 Gordon Dr.
WED., MAY 13	7:30 a.m.	SIMPCO Executive Finance Committee Meeting, 6401 Gordon Dr.
	8:05 a.m.	Woodbury County Information Communication Commission, First Floor Boardroom
	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., MAY 14	12:00 p.m.	SIMPCO Board of Directors, 6401 Gordon Drive.
	4:00 p.m.	Conservation Board Meeting, Dorothy Pecaut Nature Center, Stone Park
FRI., MAY 15	12:00 p.m.	Siouxland Human Investment Partnership Board Meeting, 2540 Glenn Ave.
WED., MAY 20	12:00 p.m.	Siouxland Economic Development Corporation Meeting, 617 Pierce St., Ste. 202
THU., MAY 21	4:30 p.m.	Community Action Agency of Siouxland Board Meeting, 2700 Leech Avenue

Woodbury County is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will consider reasonable accommodations for qualified individuals with disabilities and encourages prospective employees and incumbents to discuss potential accommodations with the Employer.

Federal and state laws prohibit employment and/or public accommodation discrimination on the basis of age, color, creed, disability, gender identity, national origin, pregnancy, race, religion, sex, sexual orientation or veteran's status. If you believe you have been discriminated against, please contact the Iowa Civil Rights Commission at 800-457-4416 or Iowa Department of Transportation's civil rights coordinator. If you need accommodations because of a disability to access the Iowa Department of Transportation's services, contact the agency's affirmative action officer at 800-262-0003.

APRIL 7, 2026, FIFTEENTH MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS

The Board of Supervisors met on Tuesday, April 7, 2026, at 2:30 p.m. Board members present were Carper, Dietrich, Nelson, Ung (by phone), and Bittinger II. Staff members present were Karen James, Board Administrative Assistant, Ryan Ericson, Budget and Finance Director, Joshua Widman, Assistant County Attorney, Melissa Thomas, HR Director, and Shona Campbell, Deputy Auditor.

Motion by Nelson second by Bittinger to go into joint closed session with LEC Authority per Iowa Code Section 21.5(1) (c). Carried 4-0 on roll-call vote.

Motion by Nelson second by Bittinger to go out of joint closed session with LEC Authority per Iowa Code Section 21.5(1) (c). Carried 4-0 on roll-call vote.

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

1. Motion by Nelson second by Dietrich to approve the April 7, 2026 agenda. Carried 5-0. Copy filed.

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

2. To approve minutes of the March 31, 2026 meeting. Copy filed.
3. To approve the claims totaling \$350,301.59. Copy filed.
4. To set a public hearing for FY26 Proposed Budget on April 28th at 4:50 p.m..
5. To receive for signatures a Resolution Thanking and Commending Robert Nelson for his years of service with Woodbury County.

WOODBURY COUNTY, IOWA
RESOLUTION #14,020
A RESOLUTION THANKING AND COMMENDING
ROBERT NELSON
FOR HIS SERVICE TO WOODBURY COUNTY

WHEREAS, Robert Nelson has capably served Woodbury County as an employee of the Woodbury County Emergency Services for 32 years from May 16, 1994, to April 9, 2026.

WHEREAS, the service given by Robert Nelson as a Woodbury County employee, has been characterized by his dedication to the best interests of the citizens of Woodbury County; and

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF WOODBURY COUNTY, IOWA that the undersigned members of this Board thanks and commends Robert Nelson for his years of service to Woodbury County; and

BE IT FURTHER RESOLVED that it is the wish of all those signing below that the future hold only the best for this very deserving person, Robert Nelson

BE IT SO RESOLVED this 7th day of April, 2026.

WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

6. To approve letter of support for Community Action Agency of Siouxland. Copy filed.
- 7a. To approve the other of David Brown, Operations Officer-EMT, County EMS Dept., effective 03-30-2026, \$24.62/hour, 0%. In-House Job Vacancy Posted on 3/12/2026. Move From PT to FT.; the reclassification of Matthew Metgar, Assistant County Attorney, County Attorney Dept., effective 04-13-2026, \$132,379.00/year,

7%=\$8,390.00/yr. Per AFSCME Attorney-Move from Step 9 to Step 10. Anniversary Date 4/18/26.; the reclassification of Tyler Javorsky, Court Security Officer, County Sheriff Dept., effective 04-13-2026, \$28.20/hour, 5%=\$1.22/hr. Per CWA Civilian-Move from 2nd to 1st Class. Anniversary Date: 4/19/26.; the reclassification of Preston Lynde, Deputy, County Sheriff Dept., effective 04-13-2026, \$37.86/hour, 6%=\$2.31/hr. Per CWA Deputy-Move from 1st Class to Senior. Anniversary Date: 4/19/26.; and the separation of Brent Eickholt, Civilian Jailer, County Sheriff Dept., effective 07-31-2026. Retired. Copy filed.

7b. To approve and authorize the Chairperson to sign the Authorization to initiate the hiring process for Clerk III, County Sheriff Dept. AFSCME Courthouse: \$24.01/hour. Copy filed.

8. To approve and authorize the Chairperson to sign a Resolution for the Weed Destruction Order.

WOODBURY COUNTY, IOWA
RESOLUTION #14,021
WEED DESTRUCTION ORDER

WHEREAS, it is the responsibility of each of Iowa County’s Board of Supervisors to enforce the provisions of Chapter 317 of the Code of Iowa as amended with regard to the destruction of weeds, and

WHEREAS, under Chapter 317 of the Code of Iowa as amended each county Board of Supervisors must prescribe and order a program of weed destruction to be followed by landowners, tenants, and other persons in possession or control of land, and

WHEREAS, it has been determined by the Woodbury County Board of Supervisors that a program of weed destruction for the year 2026 is necessary,

NOW THEREFORE,

BE IT RESOLVED by the Board of Supervisors of Woodbury County, Iowa that each landowner, tenant or other person in possession or control of private land shall on or before the dates stated below, destroy the below-listed noxious weeds on their land by spraying them with a suitable herbicide in a strength sufficient to kill such weeds.

1. May 1, 2026 – for Palmer amaranth annual.
2. May 4, 2026 - for musk, thistle, sow thistle, bull thistle, leafy spurge, perennial pepper grass, sour dock perennial, smooth dock perennial, and sheep sorrel perennial.
3. June 1, 2026 - for Canada thistle, Russian knapweed, buckhorn perennial, wild mustard annual, horse nettle, and teasel biennial.
4. June 8, 2026 - for field bindweed, wild carrot biennial, and quack grass.
5. June 15, 2026 - for butterprint annual, puncture vine annual, and cocklebur annual.
6. July 1, 2026 - for wild sunflower annual and poison hemlock.
7. October 1, 2026 - all thistles in the rosette stage.

BE IT FURTHER RESOLVED AND ORDERED that any person using county road Right-of-Way for haying or grazing are responsible for following the labeled restrictions listed on the following products used by Woodbury County Weed Commissioner: Grazon P&D, Streamline, Perspective, Method 240SL, Milestone, and MSN 60.

BE IT FURTHER RESOLVED AND ORDERED that all weeds on county trunk and local roads and between the fence lines of such roads, whether they be noxious weeds or other weeds, shall be eradicated or otherwise destroyed, to prevent seed production, by the owner of the land adjoining the road on or before June 5, 2026.

BE IT FURTHER RESOLVED that weeds that are not destroyed in compliance with the above order may be destroyed by the Weed Commissioner, and the costs of destruction by the Weed Commissioner, including the cost of serving notice, plus a penalty of twenty-five percent of total costs shall be assessed against the property upon which the weeds were destroyed, in the case of private lands, or against the adjoining land, in the case of weeds on county roads. Landowners are to contact Weed Commissioner and notify him if there are areas that should not be sprayed with herbicides.

SO RESOLVED this 7th day of April, 2026

WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

- 9a. To receive the County Auditor’s Quarterly Report for the period of 01/01/26 through 03/31/26. Copy filed.
- 9b. To receive the appointment of Dr Christian Supiot to the Sioux City Community School District Board of Directors to fill the vacancy left when Jan J Georgew resigned. Copy filed.
- 9c. To approve an application for a 12-month, Class C Retail Alcohol License (LC) (Commercial), with Outdoor Service Sales privileges for Anthon Golf Course, Anthon, effective 04/02/26 through 04/01/27. Copy filed.

Carried 5-0.

- 10. Terry Knight, CMBA Architecture addressed the board about the CMBA Bid. Motion by Nelson second by Bittinger to change original bid opening date for Courthouse Freight Elevator Replacement Project from April 7th to April 21st at 3:00 p.m., Board of Supervisors Office. Carried 5-0. Copy filed.
- 11. Motion by Nelson second by Carper to receive for signatures a Resolution to Waive County Fees Associated with Repair and Redevelopment of Fire-Damaged Property following the March 28, 2026 fire. Carried 5-0.

WOODBURY COUNTY, IOWA
RESOLUTION #14,022

RESOLUTION TO WAIVE COUNTY FEES ASSOCIATED WITH
REPAIR AND REDEVELOPMENT OF FIRE-DAMAGED PROPERTY

WHEREAS, Woodbury County suffered a major grass and field fire on March 28, 2026, that rapidly spread across approximately 3,500 acres in rural areas near Bronson, Lawton, and Merville, causing significant damage to private property, destruction of homes, damage or destruction of outbuildings, loss of livestock and family pets, and significant disruption to residents and infrastructure within the affected area; and

WHEREAS, the Woodbury County Board of Supervisors recognizes the significant hardship imposed on property owners and residents directly impacted by this fire event; and

WHEREAS, building permits are required for repair, reconstruction, and redevelopment of fire-damaged structures and properties in the unincorporated areas of Woodbury County; and

WHEREAS, the requirement for a permit cannot be waived, but the Board of Supervisors may opt to waive the fees normally associated with permits issued by the Woodbury County Community and Economic Development (Planning and Zoning) department in the unincorporated areas; and

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

1. The Woodbury County Board of Supervisors fully supports the repair and redevelopment of property damaged by the March 28, 2026 grass and field fire.
2. The Woodbury County Planning and Zoning department is hereby authorized to waive building permit fees for any unincorporated area county resident or property owner that was directly impacted by the March 28, 2026 fire event and is required to obtain a county building permit for repair, reconstruction, or redevelopment of the affected property.

SO RESOLVED this 7th day of April, 2026.

WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

- 12a. Motion by Nelson second by Bittinger to approve the multi-functional copier/printer maintenance agreement for Medical Examiner. Carried 5-0. Copy filed.
- 12b. Motion by Nelson second by Bittinger to approve payment of \$713,308.74 for the County's share of Elk Creek Road Project to the City of Sioux City. Carried 5-0.
- 12c. Motion by Bittinger second by Nelson to approve and authorize the Chairperson to sign a Resolution to transfer funds (\$714,000) from General Basic to Secondary Roads. Carried 5-0.

RESOLUTION FOR INTERFUND OPERATING TRANSFERS
RESOLUTION #14,023

Whereas, it is desired to authorize the Auditor to periodically transfer sums from the General Basic Services Fund to the Secondary Roads Fund during the Fiscal Year 2025-26 budget year, and

Whereas, said transfers must be in accordance with Section 331.429 Code of Iowa,

Whereas, the purpose of the transfers are to fund Phase II of the Elk Creek Road Project

Now, therefore be it resolved by the Board of Supervisors of Woodbury County, Iowa, as follows:

The total maximum transfers from the General Basic Services Fund to the Secondary Roads Fund for the fiscal year beginning July 1, 2025, shall not exceed the sum of \$ 714,000.

The Auditor is directed to correct her books when said operating transfers are made and to notify the Treasurer of the amounts of said transfers.

The above and foregoing resolution was adopted by the Board of Supervisors of Woodbury County Iowa, on April 7th, 2026.

WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

13. Miscellaneous Review of All Funds presented by Budget Director, Ryan Ericson. Copy filed.
14. Reports on committee meetings were heard.

15. Dan Priestley shared with the Board his creation and approval to teach a Public Information Course. EMS Director, Drew Baier commended the collaboration amongst multiple agencies on their efforts to extinguish the March 28, 2026 fires.

16. Board concerns were heard.

The Board adjourned the regular meeting until April 14, 2026.

Meeting sign in sheet. Copy filed.

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

Date: 4/08/2026 Weekly Agenda Date: 4/14/2026

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Karen James, Administrative Assistant

WORDING FOR AGENDA ITEM:

Approval of lifting tax suspensions for petitioners who failed to re-certify their income or income does not qualify for continued tax suspension

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

EXECUTIVE SUMMARY:

Annually, the Board of Supervisors requires those receiving tax suspensions to re-certify their income. Those petitioners who fail to re-certify their income by the deadline or if their income does not qualify for continued tax suspension, will be turned over to the Board of Supervisors for action on lifting the tax suspension.

BACKGROUND:

FINANCIAL IMPACT:

None

IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?

Yes No

RECOMMENDATION:

To lift the tax suspension of the petitioners that are listed on the attachment.

ACTION REQUIRED / PROPOSED MOTION:

Approval of lifting tax suspensions for petitioners who failed to re-certify their income or income does not qualify for continued tax suspension.

COUNTY RECORDER'S REPORT OF FEES COLLECTED
(See Chapter 342, Code)

State of IOWA) SS:
County of WOODBURY)

To the Board of Supervisors of WOODBURY County:

I, DIANE SWOBODA PETERSON, Real Estate/Recorder Deputy of the above-named County and State, do hereby certify that the following is a true and correct statement of the fees collected by me in my office for the period of 1/01/2026 through 3/31/2026 and the same has been paid to the County Treasurer.

	Fees Collected
R.E. Transfer Tax State-Monthly	92,370.18
County Share R.E. Transfer Tax—Quarterly	38,137.13
Recording of Instruments—Quarterly	76,890.00
Auditor's Transfer Fee—Quarterly	5,330.00
Records Management Fees—Quarterly	3,389.00
Elec Tran Fee State Untransferred (Quarterly)	3,389.00
Copy Money-Quarterly	294.00
Vitals Stats State-Monthly	9,329.00
Vitals Stats County-Quarterly	9,256.00
Accts. Receivable Payment-Quarterly	6,286.00
Transfer to Checking Account	0
Previous Qtr. Acct. Receivable Balance	(5,310.00)
Bad Check Adjustment—Quarterly	0
Recorder Over/Short—Quarterly	30.00
Refunds—Quarterly	0
Adjustment—Quarterly	(31.00)
Total	239,359.31

All of which is respectfully submitted.



DIANE SWOBODA PETERSON Real Estate/Recorder Deputy

Subscribed and sworn to before me by DIANE SWOBODA PETERSON, Woodbury County Real Estate/Recorder Deputy this 6th day of April, 2026.



MICHELLE K. SKAFF County Auditor

**APPLICATION FORM FOR WOODBURY COUNTY
BOARD/COMMISSION**

Please Return To:

**Woodbury County Board of Supervisors, Room 104, Woodbury County Courthouse,
620 Douglas St., Sioux City, Iowa 51101
Phone: (712) 279-6525 Fax: (712) 279-279-6577 Website: <http://woodburyiowa.com>**

Application For: Siouxland District Health Department (Board/Commission)
Date 04/06/2026 **E-mail Address** lisa.brun@unitypoint.org
Name Lisa Brun
Address 4522 Springfield St.
Phone Number 712-577-7760 **Fax Number** _____
Business Phone 712-279-3794 **Cell Phone** _____

This form assists the Board of Supervisors in evaluating the qualifications of applicants for appointment to a board or commission. State law requires political subdivisions to make a good faith effort to balance most appointive boards, commissions, committees, and councils according to gender by January 1, 2012, and each year thereafter.

Female **Male**

Place of employment and position (and/or activities such as hobbies, volunteer work, etc. that you feel may qualify you for this position):

In my role as a registered nurse and nurse leader at UnityPoint St Luke's hospital, I see the challenges individuals face in accessing care, managing chronic conditions, and navigating the healthcare system, particularly those with few resources.

The following questions will assist the Board of Supervisors in its selection.

■ **How much time will you be willing to devote in this position?**

One hour per month

■ **Interest in Appointment: Describe in detail why you are interested in serving on a county board or commission. Include information about your background that supports your interest.**

I am interested in serving on the District Health Department Board because I am deeply committed to improving access to care and supporting underserved populations in our community. Early in life, I was a young single mother facing significant hardships. I relied on public assistance programs to help me complete my nursing education. Those resources allowed me to change the trajectory of my life and build the strong nursing career I have now, 25 years later. Because of that experience, I have a strong appreciation for the importance of community-based support systems and the impact they can have on individuals and families. I consistently look for meaningful ways to give back to the community that helped support me when I needed it.

■ **Contributions you feel you can make to the Board/Commission:**

I have a practical, patient-centered viewpoint that reflects both frontline care and system-level coordination. I am particularly interested in supporting initiatives that improve access, prevention, and health equity

■ **Direction/role you perceive of this Board/Commission:**

■ **In lieu of/in addition to the above, do you have any comments to add that may assist the Board of Supervisors in its selection?**

■ **Please provide two references who may be contacted on your qualifications for this position.**

Name	Address	Phone number	Email address	Relationship
Molly Johnson	Sioux City, IA	712-212-1766	Molly.Johnson@wchs.health	Colleague
Eileen Hansen	Sioux City, IA	712-251-6258	eileen.hansen@unitypoint.org	Colleague

I certify that there is nothing that would prohibit me from serving on this board or commission.

Signature Lisa Brun Date 04/06/2026

**YOUR APPLICATION WILL BE RETAINED IN OUR FILES FOR ONE YEAR
THIS APPLICATION IS A PUBLIC DOCUMENT AND AS SUCH CAN BE REPRODUCED AND
DISTRIBUTED FOR THE PUBLIC.**

HUMAN RESOURCES DEPARTMENT

MEMORANDUM OF PERSONNEL TRANSACTIONS

DATE: April 14, 2026

*** PERSONNEL ACTION CODE:**

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

TO: WOODBURY COUNTY BOARD OF SUPERVISORS

NAME	DEPARTMENT	EFFECTIVE DATE	JOB TITLE	SALARY REQUESTED	% INCREASE	*	REMARKS
Fox, Scott	Secondary Roads	04-17-2026	Equipment Operator			S	Resigned

APPROVED BY BOARD DATE: _____

MELISSA THOMAS, HR DIRECTOR:

Melissa Thomas

HUMAN RESOURCES DEPARTMENT

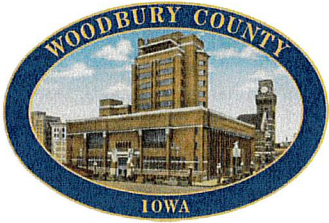
WOODBURY COUNTY, IOWA

DATE: April 14, 2026

AUTHORIZATION TO INITIATE HIRING PROCESS

DEPARTMENT	POSITION	ENTRY LEVEL	APPROVED	DISAPPROVED
Secondary Roads	Equipment Operator	CWA Roads: \$27.86/hour		

Chairman, Board of Supervisors



Woodbury County Secondary Roads Department

759 E. Frontage Road · Merville, Iowa 51039

Telephone (712) 279-6484 · (712) 873-3215 · Fax (712) 873-3235

To: Human Resources Department

From: Laura Sievers, P.E., Woodbury County Engineer

Date: April 6, 2026

Subject: Equipment Operator Vacancy – District 5, Hornick Maintenance Shop

The purpose of this memorandum is to formally notify your office of an upcoming vacancy in the District 5 Hornick Maintenance Shop. Mr. Scott Fox has submitted notice of separation, effective April 17, 2026.

Please proceed with posting the Equipment Operator position for the Hornick Maintenance Shop internally.

Thank you.

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

Date: 4/8/26 Weekly Agenda Date: 4/14/26

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Daniel Priestley

WORDING FOR AGENDA ITEM:

Motion to schedule dates and times for 3 Public Hearings on a proposed Zoning Ordinance Map Amendment (rezone) of 16.96 acres located on Parcel #874727200011, Section 27, T87N R47W (Liberty Township) from Agricultural Preservation (AP) to the Agricultural Estates (AE) Zoning District.

ACTION REQUIRED:

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

EXECUTIVE SUMMARY:

This request is for the Board to set the dates and times for 3 Public Hearings on a proposed Zoning Ordinance Map Amendment (rezone) of 16.96 acres located on Parcel #874727200011, Section 27, T87N R47W (Liberty Township) from Agricultural Preservation (AP) to the Agricultural Estates (AE) Zoning District.

BACKGROUND:

William J. Smith has filed a Zoning Ordinance Map Amendment (Rezone) application with Woodbury County to rezone 16.96 acres (Parcel #874727200011, Section 27, T87N R47W, Liberty Township – SW¼ of NE¼) from Agricultural Preservation (AP) to Agricultural Estates (AE). Property Address: 2634 Buchanan Ave., Salix, IA 51052. Mailing Address: 5309 Hwy 75 North, Lot 44, Sioux City, IA 51108 for the purpose of building a single-family dwelling and any accessory structures.

FINANCIAL IMPACT:

0

IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY’S OFFICE?

Yes No

RECOMMENDATION:

Set the dates and times for 3 Public Hearings on a proposed Zoning Ordinance Map Amendment (rezone) of 16.96 acres located on Parcel #874727200011, Section 27, T87N R47W (Liberty Township) from Agricultural Preservation (AP) to the Agricultural Estates (AE) Zoning District.

- Tuesday, May 12, 2026, 4:40 PM
- Tuesday, May 19, 2026, 4:40 PM
- Tuesday, May 26, 2026, 4:40 PM

ACTION REQUIRED / PROPOSED MOTION:

Motion to schedule the dates and times for 3 Public Hearings on a proposed Zoning Ordinance Map Amendment (rezone) of 16.96 acres located on Parcel #874727200011, Section 27, T87N R47W (Liberty Township) from Agricultural Preservation (AP) to the Agricultural Estates (AE) Zoning District.

- Tuesday, May 12, 2026, 4:40 PM
- Tuesday, May 19, 2026, 4:40 PM
- Tuesday, May 26, 2026, 4:40 PM

RESOLUTION

NOTICE OF PROPERTY SALE

Parcels #884706478016

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

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

NOW THEREFORE,

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

1. That a public hearing on the aforesaid proposal shall be held on The **14th Day of April, 2026 at 4:35 o'clock p.m.** in the basement of the Woodbury County Courthouse.
2. That said Board proposes to sell the said parcel of real estate at a public auction to be held on the **14th Day of April, 2026**, immediately following the closing of the public hearing.
3. That said Board proposes to sell the said real estate to the highest bidder at or above a **total minimum bid of \$125.00** plus recording fees.
4. That this resolution, preceded by the caption "Notice of Property Sale" and except for this subparagraph 4 be published as notice of the aforesaid proposal, hearing and sale.

Dated this 31st Day of March, 2026.

ATTEST:

WOODBURY COUNTY BOARD OF SUPERVISORS

Michelle K. Skaff, Ph.D.
Woodbury County Auditor
and Recorder

Mark E. Nelson, Chairman

REQUEST FOR MINIMUM BID

Name: Carlton Pittman Date: 2/20/24
Address: 2709 S. Cleveland St. Phone: 712-251-7649

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

GIS PIN # 884706478016

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

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

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

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

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

Approximate Delinquent Real Estate Taxes: 0

Approximate Delinquent Special Assessment Taxes: 0

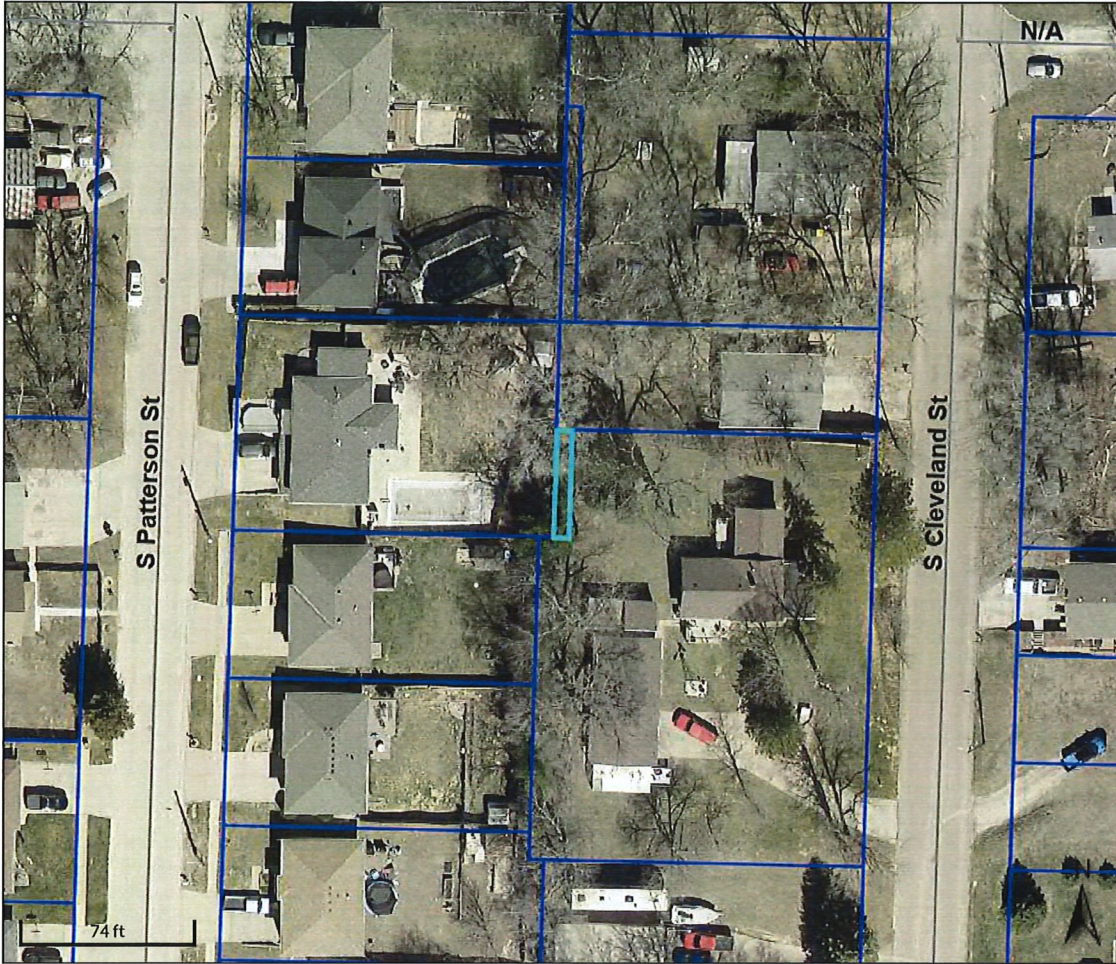
*Cost of Services: 0

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

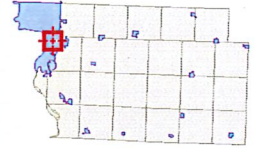
Minimum Bid Set by Supervisor: \$125 per Dec's email -

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

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



Overview



Legend

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

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

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

Developed by  **SCHNEIDER**
 GEOSPATIAL

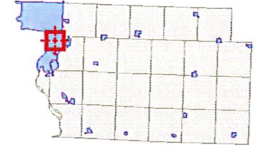


Beacon™ Woodbury County, IA / Sioux City



N/A

Overview



Legend

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

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	SIOUX CITY				
District	0087				
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	<i>(Note: Not to be used on legal documents)</i>				

Date created: 2/20/2026
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Developed by SCHNEIDER
 GEOSPATIAL



Woodbury County Sheriff's Office

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

Chad Sheehan, SHERIFF

PHONE: 712.279.6010
FAX: 712.279.6522

March 23, 2026

To the Woodbury County Board of Supervisors,

The Woodbury County Sheriff's Office respectfully requests discussion and action on the acceptance of the FY2025 Edward Byrne (JAG) grant interlocal agreement with the Woodbury County Sheriff's Office and the Sioux City Police Department. We request this be placed on the agenda for the Woodbury County Board of Supervisors meeting scheduled for April 14, 2026.

Thank you.

Sincerely,
Chief Deputy Todd Peterson
Woodbury County Sheriff's Office
Sioux City, IA

APPLICATION NUMBER GRANT14604940

THE STATE OF IOWA

KNOWN ALL BY THE PRESENT

COUNTY OF WOODBURY

**INTERLOCAL AGREEMENT
BETWEEN THE CITY OF SIOUX CITY, IOWA AND THE COUNTY OF WOODBURY, IOWA**

2025 BYRNE JUSTICE ASSISTANCE GRANT (JAG) GRANT PROGRAM AWARD

This Agreement is made and enter into this (6th of April, 2026) by and between the CITY of Sioux City, acting by and through its governing body, the City Council, hereinafter referred to as CITY, and the COUNTY of Woodbury, acting by and through its governing body, the Board of Supervisors, hereinafter referred to as COUNTY, both of Woodbury County, State of Iowa, witnesseth:

WHEREAS, this Agreement is made under the authority of Iowa Code; and

WHEREAS, each governing body, in performing governmental functions or in paying for the performance of governmental functions hereunder, shall make that performance or those payments from current revenues legally available to that party; and

WHEREAS, each governing body finds that performance of this Agreement is in the best interest of both parties, that the undertaking will benefit the public, and that the division of costs fairly compensates the performing part for the services or functions under this Agreement; and

WHEREAS, the CITY and COUNTY believe it to be in their best interest to reallocate the JAG funds.

NOW THEREFORE, the CITY and COUNTY agree as follows:

Section 1.

CITY agrees to pay COUNTY 50% of funds received under the federal award for a total of **\$30,244.00** in JAG funds.

Section 2.

CITY agrees to use \$30,244.00 for eligible activities under the JAG Program until 9.30.2029.
COUNTY agrees to use \$30,244.00 for eligible activities under the JAG Program until 9.30.2029.

Section 3.

Nothing in the performance of this Agreement shall impose any liability for claims against CITY other than claims for which liability may be imposed by the Iowa Tort Claims Act.

Section 4.

Nothing in the performance of this Agreement shall impose any liability for claims against COUNTY other than claims for which liability may be imposed by the Iowa Tort Claims Act.

Section 5.

Each party to this Agreement will be responsible for its own actions in providing services under this Agreement and shall not be liable any civil liability that may arise from the furnishing of the services by the other party.

APPLICATION NUMBER GRANT14604940

Section 6.

The parties to this Agreement do not intend for any third party to obtain a right by virtue of this Agreement.

Section 7.

By entering into this Agreement, the parties do not intend to create any obligations or express or implied other than those set out herein; further, this Agreement shall not create any rights in any party not signatory hereto.

CITY of Sioux City

COUNTY of Woodbury County

Mayor, City of Sioux City, IA.

Chairman, Woodbury County, IA. Board of Supervisors

ATTEST

City Clerk

Woodbury County Auditor

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

Date: 04/08/2026

Weekly Agenda Date: 04/14/2026

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Melissa Thomas & Ryan Ericson

WORDING FOR AGENDA ITEM:

Discussion regarding the current state of the Woodbury County Health Fund

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

EXECUTIVE SUMMARY:

Last year, due to the low balance and the possibility of losing our self funded status, Woodbury County made changes to the health fund contributions and health fund plan design. This discussion is to bring the board of supervisors and employees up to date on the effects of the changes that were made.

BACKGROUND:

Changes that were made to the health fund consisted of higher benefit contributions by Woodbury County, higher premiums for employees and higher deductible and out of pocket maximums.

Contributions in the 1st quarter of the 2025 calendar year (Jan - Mar) were \$1,581,823 of which \$1,442,600 (91.2%) was contributed by the County. Contributions in the 1st calendar quarter this year were \$2,309,912 of which \$2,111,004 (91.4%) was contributed by the County.

Net Claims and fixed costs in the 1st calendar quarter of 2025 were \$2,233,781. Net claims in the 1st calendar quarter of 2026 was \$1,893,651.

Cash Balance of the fund on March 31, 2025 was \$782,650. Cash balance of the fund on March 31, 2026 was \$885,630.

The required minimum for June 30, 2024 was \$1,062,921.

The required minimum for June 30, 2025 was \$816,700.

The required minimum for June 30, 2026 will not be know until an actuarial study is completed.

FINANCIAL IMPACT:

There was an increase in the fund contributions

IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?

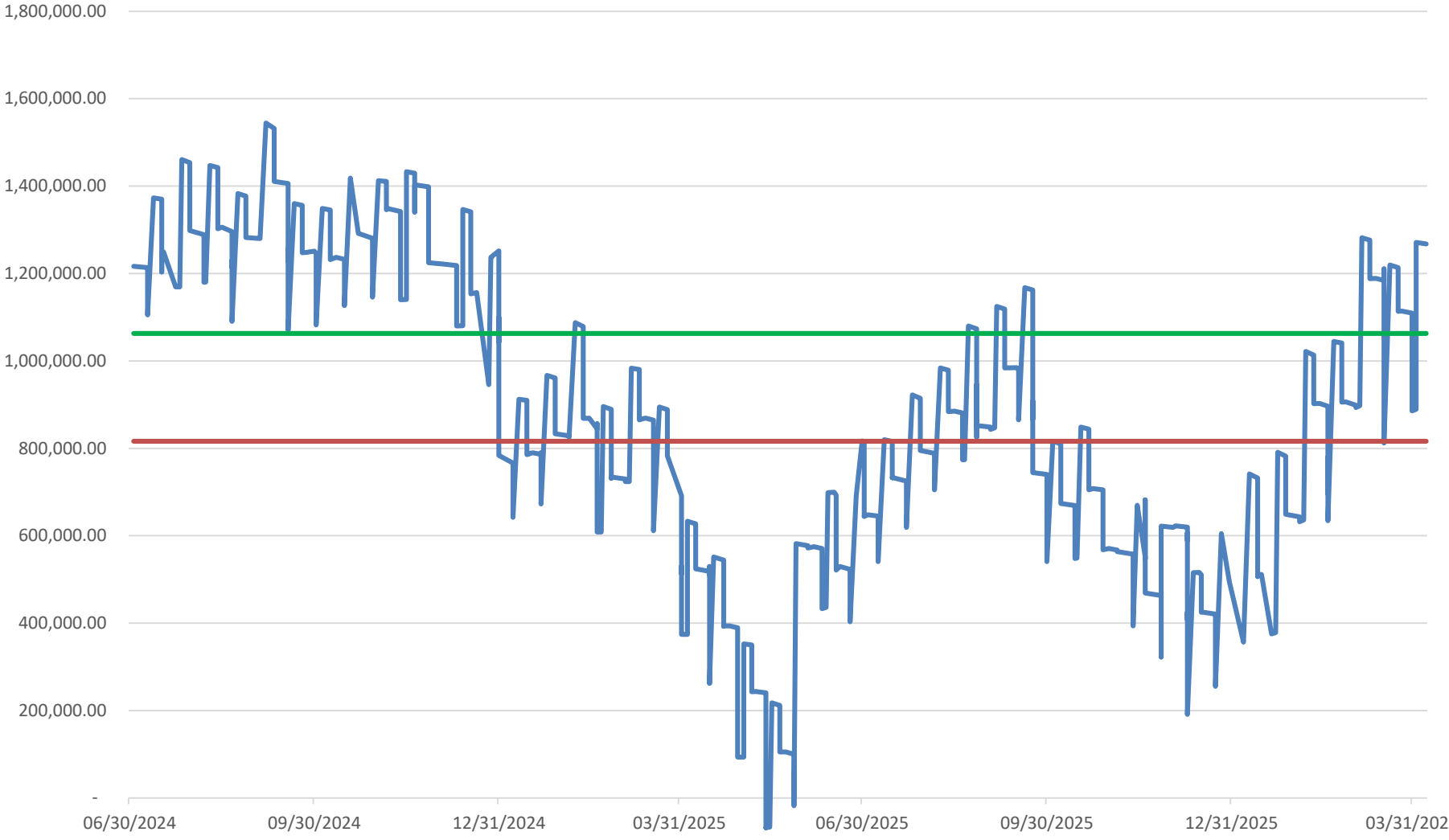
Yes No

RECOMMENDATION:

ACTION REQUIRED / PROPOSED MOTION:

Information

SELF HEALTH INSURANCE CASH BALANCE FY2025-26



(200,000.00)

— Balance — FY24 Reserve — FY25 Reserve

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

Date: 4-8-2026 Weekly Agenda Date: 4-14-2026

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Ryan Ericson

WORDING FOR AGENDA ITEM:

The Siouxland Initiative request of funds from L.O.S.T.

ACTION REQUIRED:

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

EXECUTIVE SUMMARY:

The Siouxland Initiative has requested \$25,000 from L.O.S.T.

BACKGROUND:

The Siouxland Initiative is requesting support in the amount of \$25,000. This is the same request from prior years. Funds will be used for business and economic development within Woodbury County and workforce solutions initiatives.

FINANCIAL IMPACT:

\$25,000 from L.O.S.T.

IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?

Yes No

RECOMMENDATION:

Approve the request

ACTION REQUIRED / PROPOSED MOTION:

Approve the request of \$25,000 to be disbursed from L.O.S.T.

The *Siouxland*
Initiative

101 PIERCE STREET
SIOUX CITY, IOWA 51101-1485
T 712.255.7903
W siouxlandchamber.com
E chamber@siouxlandchamber.com

February 9, 2026

Woodbury County Board of Supervisors
Attn: Daniel Bittinger
620 Douglas Street, Room 104
Sioux City, IA 51101-1248

Dear Mr. Bittinger:

The Siouxland Initiative is asking for your support in your fiscal year 2026-2027 in the amount of \$25,000.00. This is the same request from prior years. Funds will be used for business and economic development within Woodbury County and workforce solutions initiatives.

Again, thank you for your support.

Sincerely,



Christopher J. McGowan
President
The Siouxland Initiative

RECEIVED

FEB 12 2025

WOODBURY COUNTY
BOARD OF SUPERVISORS

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

FY 27

Projected Income & Expense Report for FY 27

Estimated Fund Cash Balance on July 1, 2026	\$ 189,683.10
Estimated Revenue for FY 2026	
L.O.S.T From State (625,000 est 60,000 per month)	\$ 720,000.00
Total Revenue	\$ 909,683.10

Obligated Funds:

<u>FY 27</u>	<u>Date Approved</u>	<u>\$ Approved</u>
Transfers:		
Debt Service	2/10/2026	\$ 300,000.00
Board Approved Projects:		
Expo Center (9 of 10 Payments)	2/10/2026	\$ 150,000.00
The Siouxland Initiative		\$ 25,000.00
Western Iowa Tourism		\$ -
County Fair	2/10/2026	\$ 40,000.00
Joint City/County SIMPCO Memberships	2/10/2026	\$ 8,227.22
SIMPCO Improvement Regional Housing	2/10/2026	\$ 23,574.00
Loess Hills Alliance	2/10/2026	\$ 2,000.00
Iowa's West Coast	2/10/2026	\$ 5,000.00
Conservation - Union Bridge Trail		\$ -
Conservation - Little Sioux Park Boat Ramp		\$ -
		\$ 553,801.22
Funds Unallocated for FY 2026		\$ 355,881.88

Woodbury County
 Current Proposed Budget
 For the Year Ending June 30, 2027
 As of 4-14-2026

	General Basic Fund 0001	General Supp Fund 0002	Rural Basic Fund 0011	Rural Supp Fund 0012	Debt Service Fund 2000
Current Revenue Budget	\$ 41,009,946	\$ 16,362,963	\$ 3,978,752	\$ -	\$ 7,304,697
Current Expenditures Budget	\$ (41,809,226)	\$ (17,101,249)	\$ (4,144,608)	\$ -	\$ (7,304,697)
Increase/Decrease in Cash Balance	\$ (799,280)	\$ (738,286)	\$ (165,856)	\$ -	\$ -
Projected Cash Balance 6-30-2026	\$ 9,953,285	\$ 830,250	\$ 600,128	\$ -	\$ 298,301
Increase/(Decrease) in Fund Balance	\$ (799,280)	\$ (738,286)	\$ (165,856)	\$ -	\$ -
Estimated Cash Balance 6-30-2027	\$ 9,154,006	\$ 91,964	\$ 434,271	\$ -	\$ 298,301
Estimated Reserve % to FY27 Budget	21.9%	0.5%	10.5%	#DIV/0!	4.1%
20% Reserve Level	8,361,845	3,420,250	828,922	-	1,460,939

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

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

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

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

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

County Website (if available)
woodburycountyiowa.gov

County Telephone Number
 (712) 279-6525

		Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	44,431,579	41,180,554	40,186,886	5.15
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	0	0	
Net Current Property Taxes	4	44,431,579	41,180,554	40,186,886	
Delinquent Property Tax Revenue	5	24,680	12,200	18,716	
Penalties, Interest & Costs on Taxes	6	267,500	260,000	445,001	
Other County Taxes/TIF Tax Revenues	7	7,964,398	7,253,139	7,395,872	3.77
Intergovernmental	8	15,754,645	17,430,023	13,251,649	
Licenses & Permits	9	73,050	66,050	85,766	
Charges for Service	10	2,974,077	2,994,930	2,900,715	
Use of Money & Property	11	631,050	1,156,800	1,950,418	
Miscellaneous	12	753,250	641,650	1,705,130	
Subtotal Revenues	13	72,874,229	70,995,346	67,940,153	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	1,200,000	1,200,000	1,200,000	
Operating Transfers In	15	11,321,499	11,290,078	13,578,347	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	85,395,728	83,485,424	82,718,500	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	30,507,944	29,121,601	25,969,426	8.39
Physical Health and Social Services	19	5,557,455	5,515,882	6,182,188	-5.19
County Environment and Education	21	4,010,965	3,590,224	3,645,834	4.89
Roads & Transportation	22	12,732,277	11,439,057	10,852,461	8.32
Government Services to Residents	23	3,099,657	2,845,313	2,741,473	6.33
Administration	24	10,655,426	9,592,405	9,484,861	5.99
Nonprogram Current	25	930,000	936,089	962,045	-1.68
Debt Service	26	7,304,697	7,370,605	7,299,422	0.04
Capital Projects	27	4,389,762	4,510,369	4,167,041	2.64
Subtotal Expenditures	28	79,188,183	74,921,545	71,304,751	
Other Financing Uses:					
Operating Transfers Out	29	11,321,499	11,290,078	14,303,347	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	90,509,682	86,211,623	85,608,098	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-5,113,954	-2,726,199	-2,889,598	
Beginning Fund Balance - July 1,	33	21,504,922	24,231,121	27,120,719	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	4,718,353	8,560,475	15,130,822	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	1,351,394	2,177,194	977,194	
Fund Balance - Unassigned	39	10,321,221	10,767,253	8,123,105	
Total Ending Fund Balance - June 30,	40	16,390,968	21,504,922	24,231,121	

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

Explanation of any significant items in the budget or additional virtual meeting information:

One cause of the increase in expenditures for Public Safety and Legal Services is the staffing shortage in the Attorney's Office in prior years. Those positions are now filled. A 2nd cause is fully staffing the new LEC once it became operational. A 3rd reason staffing levels in the Ambulance Services. The reason for the decrease in Physical Health and Social Services expenditures is the use of excess cash reserves at Siouxland District Health. Purchases of new equipment is the main reason for the increase in expenditures in Roads & Transportation. Main cause of the increase in Administration expenditures is the building maintenance of the new larger LEC now that it is operational.