

**NOTICE OF MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS
(MAY 26, 2026) (WEEK 22 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

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Kent T. Carper
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David L. Dietrich
870-9224

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Mark E. Nelson
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Matthew A. Ung
490-7852

matthewung@woodburycountyiowa.gov

You are hereby notified a meeting of the Woodbury County Board of Supervisors will be held May 26, 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 5 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 May 19, 2026
3. Approval of claims.
4. Human Resources – Melissa Thomas
 - a. Approval of Memorandum of Personnel Transactions
 - b. Authorization to Initiate Hiring Process

5. Board Administration – Heather Satterwhite
Approval of Notice of Property Sale Resolution for Parcel #894729406018 (aka 121 Market Street) for Tuesday, June 9th at 4:35 p.m.

End of Consent Agenda

- | | | | |
|--------------------------------|---|--|-------------|
| | 6. Human Resources – Melissa Thomas | | |
| | a. Approval of the Builders’ Risk Insurance Client Authorization | | Action |
| | b. Approval of the 2026 American Federation of State, County and Municipal Employees, Council 61 Local 3462, MOU regarding the Maintenance Technician pay grade | | Action |
| | 7. WCICC – John Malloy | | |
| | Authorize the expenditure for the FY2027 CIP HCI Nutanix purchase | | Action |
| | 8. County Recorder – Diane Swoboda Peterson | | |
| | Approval of assessment resolutions for five Inter-County drainage districts with Monona County | | Action |
| | 9. Board Administration – Ryan Ericson | | |
| 4:45 p.m.
(Set time) | a. Public Hearing on Amendment #1 to the Woodbury County FY 2026 Budget | | Action |
| | b. Approval of resolution for the FY 2026 Budget Amendment #1 | | Action |
| | 10. Board Administration – Karen James | | |
| | Approval of resolution for a tax suspension for P.H. | | Action |
| | 11. Reports on Committee Meetings | | Information |
| | 12. Citizen Concerns | | Information |
| | 13. Board Concerns | | Information |

ADJOURNMENT

Subject to Additions/Deletions

CALENDAR OF EVENTS

- MON., MAY 25** **5:00 p.m.** Zoning Commission Meeting, Courthouse Basement Boardroom
- THU., MAY 28** **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.
- MON., JUNE 1** **5:00 p.m.** Board of Adjustment meeting, Courthouse Basement Boardroom
- WED., JUNE 3** **7:30 a.m.** SIMPCO Executive/Finance Committee, 6401 Gordon Drive
- 10:00 a.m.** Loess Hills Alliance Stewardship Meeting, Pisgah, Iowa
- 11:00 a.m.** Loess Hills Alliance Executive Meeting
- 12:00 p.m.** District Board of Health Meeting, 1014 Nebraska St.
- 1:00 p.m.** Loess Hills Alliance Full Board Meeting
- 4:45 p.m.** Veteran Affairs Meeting, Veteran Affairs Office, 1211 Tri-View Ave.
- WED., JUNE 10** **7:30 a.m.** SIMPCO Executive Finance Committee Meeting, 6201 Gordon Dr.
- 8:05 a.m.** Woodbury County Information Communication Commission, First Floor Boardroom
- THU., JUNE 11** **4:00 p.m.** Conservation Board Meeting, Dorothy Pecaut Nature Center, Stone Park
- WED., JUNE 17** **12:00 p.m.** Siouxland Economic Development Corporation Meeting, 617 Pierce St., Ste. 202
- THU., JUNE 18** **4:30 p.m.** Community Action Agency of Siouxland Board Meeting, 2700 Leech Avenue
- 5:30 p.m.** SIMPCO Board of Directors Meeting and Annual Award Banquet, Akron Golf Course
- FRI., JUNE 19** **12:00 p.m.** Siouxland Human Investment Partnership Board Meeting, 607 – 4th St.
- MON., JUNE 22** **5:00 p.m.** Zoning Commission Meeting, Courthouse Basement Boardroom
- THU., JUNE 25** **10:00 p.m.** WICIRHTF Board of Directors Meeting, 6401 Gordon Dr.
- 11:00 a.m.** Siouxland Regional Transit Systems (SRTS) Board Meeting, 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.

MAY 19, 2026, TWENTY FIRST MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS

The Board of Supervisors met on Tuesday, May 19, 2026, at 2:30 p.m. Board members present were Carper, Dietrich, Nelson, and Bittinger II, Ung (by phone). Staff members present were Karen James, Board Administrative Assistant, Ryan Ericson, Budget and Finance Director, Melissa Thomas, HR Director, and Michelle Skaff, Auditor/Clerk to the Board.

Ung was absent from the joint closed session.

Motion by Nelson second by Carper 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.

Ung called in to the regular meeting.

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

1. Motion by Nelson second by Bittinger to approve the May 19, 2026 agenda. Carried 5-0. Copy filed.

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

2. To approve minutes of the May 12, 2026 meeting. Copy filed.

3. To approve the claims totaling \$3,502,060.57. Copy filed.

4. To approve the appointment of Avery Myers, Emergency Operations Officer – AEMT, Emergency Services Dept., effective 05-27-2026, \$25.45/hour. Job Vacancy Posted on 3/11/26. Entry Level Salary: \$25.45/hr.; and the appointment of Andrew Doscher, Motor Grader Operator, Secondary Roads Dept., effective 06-01-2026, \$28.16/hour. Job Vacancy Posted on 1/20/26. Entry Level Salary: \$28.16/hr. Copy filed.

5a. To approve that the refund be issued to Goosmann Law Firm PLC, parcel #894728312002, in the amount of \$6,310.00. Copy filed.

5b. To approve and authorize the Chairperson to sign a Resolution approving abatement of taxes for Yes Evergreen Village LLC, Vin #12640614.

WOODBURY COUNTY, IOWA
RESOLUTION #14,035
RESOLUTION APPROVING ABATEMENT OF TAXES

WHEREAS, Yes Evergreen Village LLC is the titleholder of a mobile home

VIN #12640614 located in Woodbury County, Iowa and legally described as follows:

VIN #12640614 YEAR/MODEL 1969 Commodore

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

WHEREASE, these taxes are uncollectable or impractical to pursue collection through personal judgement 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 19th day of May, 2026.
WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

- 5c. To approve and authorize the Chairperson to sign a Resolution approving abatement of taxes for Khamphay Xaymountry, Vin #M603157.

WOODBURY COUNTY, IOWA
RESOLUTION #14,036
RESOLUTION APPROVING ABATEMENT OF TAXES

WHEREAS, Khamphay Xaymountry is the titleholder of a mobile home

VIN #M603157 located in Woodbury County, Iowa and legally described as follows:

VIN #M603157 YEAR/MODEL 1974 Holly Park

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

WHEREASE, these taxes are uncollectable or impractical to pursue collection through personal judgement 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 19th day of May, 2026.
WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

- 5d. To approve and authorize the Chairperson to sign a Resolution approving abatement of taxes for Regency of Iowa Inc., Vin #4739810154.

WOODBURY COUNTY, IOWA
RESOLUTION #14,037
RESOLUTION APPROVING ABATEMENT OF TAXES

WHEREAS, Regency of Iowa Inc. is the titleholder of a mobile home

VIN #4739810154 located in Woodbury County, Iowa and legally described as follows:

VIN #4739810154 YEAR/MODEL 1973 Atlas Mfg

WHEREAS, the above-stated mobile home has taxes payable including special assessments and the mobile home is owned by Regency of Iowa Inc.

WHEREASE, these taxes are uncollectable or impractical to pursue collection through

personal judgement 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 19th day of May, 2026.
WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

- 5e. To approve and authorize the Chairperson to sign a Resolution approving abatement of taxes for Sunshine Carnes, Vin #PI01729C.

WOODBURY COUNTY, IOWA
RESOLUTION #14,038
RESOLUTION APPROVING ABATEMENT OF TAXES

WHEREAS, Sunshine Carnes is the titleholder of a mobile home

VIN #PI01729C located in Woodbury County, Iowa and legally described as follows:

VIN #PI01729C YEAR/MODEL 1989 Prestige

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

WHEREASE, these taxes are uncollectable or impractical to pursue collection through personal judgement 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 19th day of May, 2026.
WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

- 6. To receive the appointment of David Hoaglund to fill the vacant council seat, in the City of Anthon left when Connie Westphal was appointed Mayor. Copy filed.

Carried 5-0.

- 7. Motion by Nelson second by Bittinger to approve and receive for signature a contract with Cost Advisory Services, Inc. to provide professional consulting services to Woodbury County, Iowa. Carried 5-0. Copy filed.
- 8. Reports on committee meetings were heard.
- 9. Laura Sievers, Woodbury County Engineer, addressed the board regarding the storm response of Secondary Roads.

Steve Corey, 290th St, Salix, addressed the board regarding a potential data center near Salix.

Doyle Turner, 200th St, Merville, addressed the board regarding state legislation.

10. Board concerns were heard.

The Board adjourned the regular meeting until May 26, 2026.

Meeting sign in sheet. Copy filed.

HUMAN RESOURCES DEPARTMENT

MEMORANDUM OF PERSONNEL TRANSACTIONS

DATE: May 26th, 2026

*** 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
Greco, Joseph	Sheriff's Office	06-08-2026	Civilian Jailer	\$26.98/hour	4%=\$0.94/hr	R	Per CWA Civilian - Move from 3 rd to 2 nd Class. Anniversary Date: 6/12/26
Vogt, Ronald	Sheriff's Office	06-08-2026	Court Security Officer	\$34.57/hour	11%=\$3.45/hr	R	Per CWA Civilian - Move from Senior to Master. Anniversary Date: 6/18/26
Ponce, Hediberto	Sheriff's Office	06-08-2026	Civilian Jailer	\$31.12/hour	10%=\$2.92/hr	R	Per CWA Civilian - Move from 1 st Class to Senior. Anniversary Date: 6/18/26

APPROVED BY BOARD DATE: _____

MELISSA THOMAS, HR DIRECTOR: _____

**HUMAN RESOURCES DEPARTMENT
WOODBURY COUNTY, IOWA**

DATE: May 26, 2026

AUTHORIZATION TO INITIATE HIRING PROCESS

DEPARTMENT	POSITION	ENTRY LEVEL	APPROVED	DISAPPROVED
EMS	Operations Officer – Paramedic	Wage Plan: \$26.84/hour		

Chairman, Board of Supervisors

RESOLUTION

NOTICE OF PROPERTY SALE

Parcels #894729406018

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

**Lot Eighteen (18) & the East ½ of Lot Nineteen (19) Block Nineteen (19) Sioux City Addition to Sioux City, in the County of Woodbury and State of Iowa
(121 Market 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 **9th Day of June, 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 **9th Day of June, 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 \$627.00** 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 26th Day of May, 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: Antonio Garcia

Date: 1/29/25

Address: 125 Market St.

Phone: 712-710-2375

Address or approximate address/location of property interested in:

121 Market St.

GIS PIN # 894729406018

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

Legal Description:

Lot 18 3/4 tr E 1/2 Lot 19
Block 19 Sioux City Addition,
Woodbury County, Iowa

Tax Sale #/Date: #1328 6/18/07

Parcel # _____

Tax Deeded to Woodbury County on: 12/23/25

only

Current Assessed Value: Land \$8,700 Building 0 Total \$8,700

Approximate Delinquent Real Estate Taxes: \$16,552

Approximate Delinquent Special Assessment Taxes: \$15,354

*Cost of Services: \$127

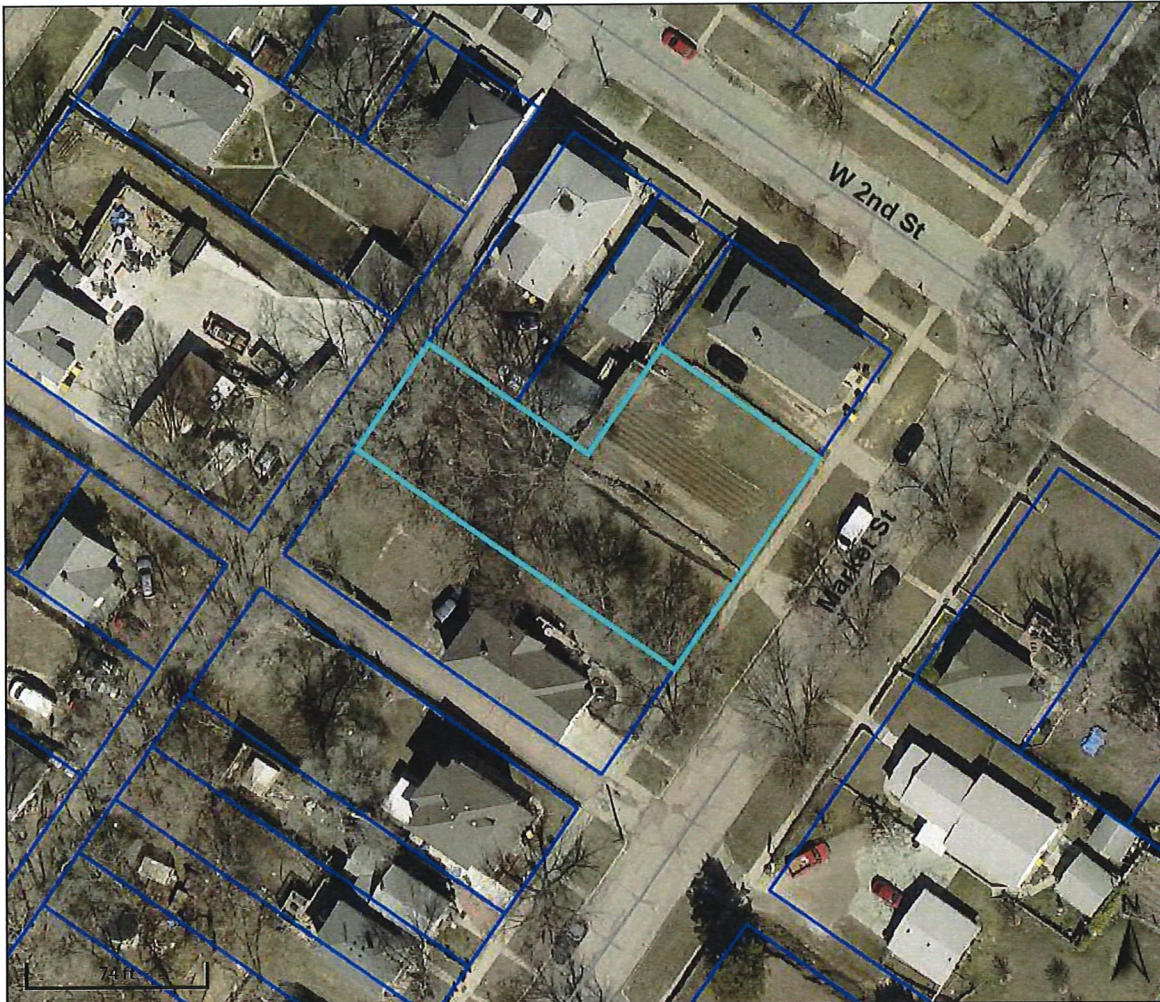
Inspection to: Daw Bittinger

Date: 1/29/25

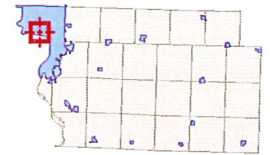
Minimum Bid Set by Supervisor: \$500 David A. Bittinger Total: \$627

Date and Time Set for Auction: Tuesday, June 9th @ 4:35 p.m

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



Overview



Legend

- Roads
-  Corp Boundaries
-  Townships
-  Parcels

Parcel ID	894729406018	Alternate ID	5236	Owner Address	WOODBURY COUNTY IOWA
Sec/Twp/Rng	n/a	Class	R		620 DOUGLAS ST
Property Address	121 MARKET ST	Acreage	n/a		SIOUX CITY, IA 51101
	SIOUX CITY				
District	0087				
Brief Tax Description	SIOUX CITY ADDN LOT 18 & E 1/2 LOT 1 9 BLK 19				
	(Note: Not to be used on legal documents)				

Date created: 5/21/2026
 Last Data Uploaded: 5/20/2026 10:02:25 PM

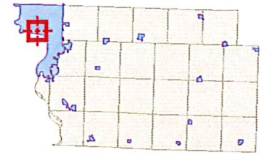
Developed by  **SCHNEIDER**
 GEOSPATIAL



Beacon™ Woodbury County, IA / Sioux City



Overview



Legend

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

Parcel ID	894729406018	Alternate ID	5236	Owner Address	WOODBURY COUNTY IOWA
Sec/Twp/Rng	n/a	Class	R		620 DOUGLAS ST
Property Address	121 MARKET ST	Acreage	n/a		SIOUX CITY, IA 51101
	SIOUX CITY				
District	0087				
Brief Tax Description	SIOUX CITY ADDN LOT 18 & E 1/2 LOT 19 BLK 19				

(Note: Not to be used on legal documents)

Date created: 5/21/2026
Last Data Uploaded: 5/20/2026 10:02:25 PM

Developed by  SCHNEIDER
GEOSPATIAL

WOODBURY COUNTY AGENDA ITEM(S) REQUEST FORM

Date: 5/21/2026 Weekly Agenda Date: 5/26/2026

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

Wording for Agenda Item:

Approval of the Builders' Risk Insurance Client Authorization to Bind for the courthouse elevator project

Action Required:

Approve Ordinance

Approve Resolution

Approve Motion

Hold Public Hearing

Informational

Attachments

Set Time:

Reviewed by County Attorney's Office:

Background & Financial Impact:

The contract for the replacement of the elevator requires Woodbury County to provide builders' risk insurance. The cost of this policy is \$511.00 and will be paid through the liability fund per the Finance Director.

Recommendation:

Pass the motion

Attachments:

[Attachment 1](#)

[Attachment 2](#)

Approved by Board of Supervisors on March 17, 2026

Client Signature Requirements

Coverages for Consideration

Overview

Gallagher recommends that you consider purchasing the following additional coverages for which you have exposure. A Proposal for any of the coverages below can be provided.

- Stand-Alone Terrorism
- Flood

Please note the recommendations and considerations summarized in this section are not intended to identify all potential exposures. Gallagher is not an expert in all aspects of your business and assumes no responsibility to independently investigate the risks your business faces. Gallagher has relied upon the information you provided in making our insurance Proposals. If you are interested in pursuing additional coverages other than those listed above, please list the additional coverages in the Client Authorization to Bind.



Client Authorization to Bind Coverage

After careful consideration of Gallagher's proposal dated 05/19/2024, we accept the following coverage(s). Please check the desired coverage(s) and note any coverage amendments below:

COVERAGE/CARRIER	
<input type="checkbox"/> Accept <input type="checkbox"/> Reject	Builders Risk – 620 Douglas Street, Sioux City, IA – Elevator Project
	Cincinnati Insurance Company
<input type="checkbox"/> Accept <input type="checkbox"/> Reject	<i>TRIA</i>

Additional Recommended Coverages

Gallagher recommends that you purchase the following additional coverages for which you have exposure. By checking the box(es) below, you are requesting that Gallagher provide you with a Proposal for this coverage. By not requesting a Proposal for this coverage, you assume the risk of any uncovered loss.

Other Coverages to Consider

- Stand-Alone Terrorism
- Flood

The above coverage(s) does not necessarily represent the entirety of available insurance products. If you are interested in pursuing additional coverages other than those listed in the Additional Recommended Coverages, please list below:

Coverage Amendments and Notes:

Exposures and Values

You confirm the payroll, values, schedules, and any other information pertaining to your operations, and submitted to the underwriters, were compiled from information provided by you. If no updates were provided to Gallagher, the



values, exposures and operations used were based on the expiring policies. You acknowledge it is your responsibility to notify Gallagher of any material change in your operations or exposures.

Additional Terms and Disclosures

Gallagher is not an expert in all aspects of your business. Gallagher's Proposals for insurance are based upon the information concerning your business that was provided to Gallagher by you. Gallagher expects the information you provide is true, correct and complete in all material respects. Gallagher assumes no responsibility to independently investigate the risks that may be facing your business but rather have relied upon the information you provide to Gallagher in making our insurance Proposals.

Gallagher's liability to you arising from any of Gallagher's acts or omissions will not exceed \$20 million in the aggregate. The parties each will only be liable for actual damages incurred by the other party, and will not be liable for any indirect, special, exemplary, consequential, reliance or punitive damages. No claim or cause of action, regardless of form (tort, contract, statutory, or otherwise), arising out of, relating to or in any way connected with the Proposal, any of Gallagher's services or your relationship with Gallagher may be brought by either party any later than two (2) years after the accrual of the claim or cause of action.

Gallagher has established security controls to protect Client confidential information from unauthorized use or disclosure. For additional information, please review Gallagher's Privacy Policy located at <https://www.ajg.com/privacy-policy/>.

You have read, understand and agree that the information contained in the Proposal and all documents attached to and incorporated into the Proposal is correct and has been disclosed to you prior to authorizing Gallagher to bind coverage and/or provide services to you. By signing below, or authorizing Gallagher to bind your insurance coverage through email when allowed, you acknowledge you have reviewed and agree with terms, conditions and disclosures contained in the Proposal.

By: _____

Print Name (Specify Title)

Company

Signature

Date: _____





INSURANCE BINDER

MURHE1

DATE (MM/DD/YYYY)
05/19/2026

THIS BINDER IS A TEMPORARY INSURANCE CONTRACT, SUBJECT TO THE CONDITIONS SHOWN ON PAGE 2 OF THIS FORM.

AGENCY Arthur J. Gallagher Risk Management Services, LLC 4280 Sergeant Rd Ste 200 Sioux City, IA 51106		COMPANY The Cincinnati Insurance Company		BINDER # 189572	
PHONE (A/C, No, Ext): (712) 252-4026		FAX (A/C, No): (712) 252-3421		THIS BINDER IS ISSUED TO EXTEND COVERAGE IN THE ABOVE NAMED COMPANY PER EXPIRING POLICY #:	
CODE: 14042		SUB CODE:		DESCRIPTION OF OPERATIONS / VEHICLES / PROPERTY (Including Location) Loc 1, Bldg 1, 620 Douglas St, Sioux City, IA 51101-1249	
AGENCY CUSTOMER ID: WOODCOU-06		INSURED AND MAILING ADDRESS Woodbury County 620 Douglas St Rm 701 Sioux City, IA 51101-1254			

COVERAGES

LIMITS

TYPE OF INSURANCE	COVERAGE / FORMS	DEDUCTIBLE	COINS %	AMOUNT
PROPERTY CAUSES OF LOSS <input type="checkbox"/> BASIC <input type="checkbox"/> BROAD <input checked="" type="checkbox"/> SPEC	Builders Risk	10,000		\$511,000.00
GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input type="checkbox"/> OCCUR	RETRO DATE FOR CLAIMS MADE:	EACH OCCURRENCE	\$	
		DAMAGE TO RENTED PREMISES	\$	
		MED EXP (Any one person)	\$	
		PERSONAL & ADV INJURY	\$	
		GENERAL AGGREGATE	\$	
		PRODUCTS - COMP/OP AGG	\$	
		COMBINED SINGLE LIMIT	\$	
		BODILY INJURY (Per person)	\$	
		BODILY INJURY (Per accident)	\$	
		PROPERTY DAMAGE	\$	
	MEDICAL PAYMENTS	\$		
	PERSONAL INJURY PROT	\$		
	UNINSURED MOTORIST	\$		
		\$		
VEHICLE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS		ACTUAL CASH VALUE		
		STATED AMOUNT	\$	
VEHICLE PHYSICAL DAMAGE DED	<input type="checkbox"/> ALL VEHICLES <input type="checkbox"/> SCHEDULED VEHICLES			
<input type="checkbox"/> COLLISION: _____ <input type="checkbox"/> OTHER THAN COL: _____				
GARAGE LIABILITY <input type="checkbox"/> ANY AUTO		AUTO ONLY - EA ACCIDENT	\$	
		OTHER THAN AUTO ONLY:		
		EACH ACCIDENT	\$	
		AGGREGATE	\$	
EXCESS LIABILITY <input type="checkbox"/> UMBRELLA FORM <input type="checkbox"/> OTHER THAN UMBRELLA FORM	RETRO DATE FOR CLAIMS MADE:	EACH OCCURRENCE	\$	
		AGGREGATE	\$	
		SELF-INSURED RETENTION	\$	
		PER STATUTE		
WORKER'S COMPENSATION AND EMPLOYER'S LIABILITY		E.L. EACH ACCIDENT	\$	
		E.L. DISEASE - EA EMPLOYEE	\$	
		E.L. DISEASE - POLICY LIMIT	\$	
SPECIAL CONDITIONS / OTHER COVERAGES		FEES	\$	
		TAXES	\$	
		ESTIMATED TOTAL PREMIUM	\$	

NAME & ADDRESS

	<input type="checkbox"/> MORTGAGEE	<input type="checkbox"/> ADDITIONAL INSURED
	<input type="checkbox"/> LOSS PAYEE	
	LOAN #:	
AUTHORIZED REPRESENTATIVE		

CONDITIONS

This Company binds the kind(s) of insurance stipulated on page 1 of this form. The Insurance is subject to the terms, conditions and limitations of the policy(ies) in current use by the Company.

This binder may be cancelled by the Insured by surrender of this binder or by written notice to the Company stating when cancellation will be effective. This binder may be cancelled by the Company by notice to the Insured in accordance with the policy conditions. This binder is cancelled when replaced by a policy. If this binder is not replaced by a policy, the Company is entitled to charge a premium for the binder according to the Rules and Rates in use by the Company.

Applicable in Arizona

Binders are effective for no more than ninety (90) days.

Applicable in California

When this form is used to provide insurance in the amount of one million dollars (\$1,000,000) or more, the title of the form is changed from "Insurance Binder" to "Cover Note".

Applicable in Colorado

With respect to binders issued to renters of residential premises, home owners, condo unit owners and mobile home owners, the insurer has thirty (30) business days, commencing from the effective date of coverage, to evaluate the issuance of the insurance policy.

Applicable in Delaware

The mortgagee or Obligee of any mortgage or other instrument given for the purpose of creating a lien on real property shall accept as evidence of insurance a written binder issued by an authorized insurer or its agent if the binder includes or is accompanied by: the name and address of the borrower; the name and address of the lender as loss payee; a description of the insured real property; a provision that the binder may not be canceled within the term of the binder unless the lender and the insured borrower receive written notice of the cancellation at least ten (10) days prior to the cancellation; except in the case of a renewal of a policy subsequent to the closing of the loan, a paid receipt of the full amount of the applicable premium, and the amount of insurance coverage.

Chapter 21 Title 25 Paragraph 2119

Applicable in Florida

Except for Auto Insurance coverage, no notice of cancellation or nonrenewal of a binder is required unless the duration of the binder exceeds 60 days. For auto insurance, the insurer must give 5 days prior notice, unless the binder is replaced by a policy or another binder in the same company.

Applicable in Maryland

The insurer has 45 business days, commencing from the effective date of coverage to confirm eligibility for coverage under the insurance policy.

Applicable in Michigan

The policy may be cancelled at any time at the request of the insured.

Applicable in Nevada

Any person who refuses to accept a binder which provides coverage of less than \$1,000,000.00 when proof is required: (A) Shall be fined not more than \$500.00, and (B) is liable to the party presenting the binder as proof of insurance for actual damages sustained therefrom.

Applicable in Oklahoma

All policies shall expire at 12:01 a.m. standard time on the expiration date stated in the policy.

Applicable in Oregon

Binders are effective for no more than ninety (90) days. A binder extension or renewal beyond such 90 days would require the written approval by the Director of the Department of Consumer and Business Services.

Applicable in the Virgin Islands

This binder is effective for only ninety (90) days. Within thirty (30) days of receipt of this binder, you should request an insurance policy or certificate (if applicable) from your agent and/or insurance company.

WOODBURY COUNTY AGENDA ITEM(S) REQUEST FORM

Date: 5/20/2026 Weekly Agenda Date: 5/26/2026

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

Wording for Agenda Item:

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

Action Required:

Approve Ordinance

Approve Resolution

Approve Motion

Hold Public Hearing

Informational

Attachments

Set Time:

Reviewed by County Attorney's Office:

Background & Financial Impact:

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

Recommendation:

Pass the motion

Approved by Board of Supervisors on March 17, 2026

April 2026 Memorandum of Understanding

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

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

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

Section 5 Job Classifications and Pay Grades

Employees shall be classified as follows:

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

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

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

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

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

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

Pay Grade 6: Legal Secretary

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

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

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

WOODBURY COUNTY, IOWA

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

By: _____

By: Benjamin Ingersoll

Date: _____

Date: 5-18-2026

Woodbury County Board of Supervisors Agenda Item(s) Request Form

Date: _____ Weekly Agenda Date: _____

Elected Official / Department Head / Citizen: _____

Wording for Agenda Item:

Action Required:

Approve Ordinance Approve Resolution Approve Motion

Hold Public Hearing Informational Attachments

Set Time _____

Reviewed by County Attorney's Office

Background & Financial Impact:

Recommendation:

WOODBURY COUNTY AGENDA ITEM(S) REQUEST FORM

Date: 5/18/2026 Weekly Agenda Date: 5/26/2026

Elected Official / Department Head / Citizen:

Diane Swoboda Peterson, Real Estate/Recorder Deputy

Wording for Agenda Item:

Approval of assessment resolutions for five Inter-County drainage districts with Monona County.

Action Required:

- Approve Ordinance
- Approve Resolution
- Approve Motion
- Hold Public Hearing
- Informational
- Attachments

Set Time:

Reviewed by County Attorney's Office:

Background & Financial Impact:

The Monona County Drainage Office administers the Inter-County Drainage Districts for Woodbury County by determining the total assessment and levy rate for each drainage ditch. This year, five Inter-County drainage districts are making assessments. They are Little Sioux Inter-County, McCandless, Sandhill Lakeport, Woodbury Monona Lateral 2, and Woodbury Monona Lateral 11.

Recommendation:

Recommend signing the resolutions so that the assessments can be processed.

Attachments:

[Five Inter-County Drainage Ditch Assessment Resolutions](#)

Approved by Board of Supervisors on March 17, 2026

**MONONA COUNTY DRAINAGE OFFICE
%COURTHOUSE – 610 IOWA AVENUE
ONAWA, IOWA 51040
(712) 433-2630**

May 6, 2026

Michelle K. Skaff, Woodbury County Auditor
Woodbury County Auditor's Office
620 Douglas Street, Rm 103
Sioux City, IA 51101-1248

FILED-WOODBURY CO AUDITOR
MAY 13 2026 PM2:12

Dear Michelle:

Enclosed are levy resolutions on all Inter-County drainage districts with Monona County approved by the Monona County Board of Supervisors on May 5, 2026. Please have your Board of Supervisors approve said resolutions, make copies for your records, and send back the originals to the Monona County Drainage Office, %Courthouse, 610 Iowa Avenue, Onawa, Iowa 51040.

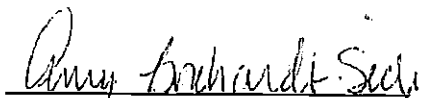
The levy rates for the Woodbury County Inter-County Drainage Districts with Monona County for the year 2026-2027 are as follows:

DRAINAGE DISTRICT	LEVY RATIO		WOODBURY PRODUCT UNITS	ASSESSMENT TOTAL
Little Sioux (65%)	.078839	X	615,517.52	\$ 48,527.
McCandless Inter-Co (115%)	.112449	X	72,248.50	\$ 8,124.
Sandhill-Lakeport (60%)	.086952	X	221,381.88	\$ 19,250.
Woodbury Monona Lat 2	.010518	X	36,709.66	\$ 391.
Woodbury Monona Lat 11	.006330	X	32,873.60	\$ 208.

If the product units on the above, do not agree with your records please have Diane send me the corrections.

Thank you!

Sincerely,



Amy Borchardt-Sick
Monona County Drainage Deputy/Clerk

Encl.

***PLEASE give a copy of the signed paperwork to Diane Swoboda Peterson**

2025-2026	District	Orig. Assess.	Total needed	Levy %	Product Units	Ratio	WOODBURY PRODUCT UNITS/\$\$AMT	MONONA PRODUCT UNITS/\$\$ AMT	HARRISON PRODUCT UNITS/\$\$ AMT
6100	LITTLE SIOUX	\$1,046,490.96	\$680,216.00	65.00%	8,627,938.37	0.078839	615,517.52	7,428,178.11	584,242.74
							\$48,527	\$585,628	\$46,061
6200	MCCANDLESS MN	\$114,217.46	\$131,350.00	115.00%	1,168,085.42	0.112449	72,248.50	1,095,836.92	
							\$8,124	\$123,226	
6500	SANDHILL-LAKE	\$48,098.19	\$28,859.00	60.00%	331,897.39	0.086952	221,381.88	110,515.51	
							\$19,250	\$9,609	
	WOOD CO LATS.								
6800	WOOD-MO LAT 1	\$538.62	NONE			NONE			
6810	WOOD-MO LAT 2	\$898.99	NONE	43.52%	36,709.66	0.010518	391.24		
6880	WOOD-MO LAT11	\$519.45	NONE	40.06%	32,873.60	0.006330	208.08		
6890	WOOD-MO LAT12	\$621.73	NONE		30,020.00	NONE			
6895	WOOD MO LAT 0	\$4,070.71	NONE		82,833.80	NONE			
	Totals		\$840,425.00				\$76,500	\$718,464	\$46,061

The Board of Supervisors of Monona County, Iowa met Tuesday, 5th, 2026 at 10:00 a.m., in the Board Room of the Courthouse in Onawa, Monona County, Iowa.

The meeting was called to order by Chairman Fox and, upon roll being called, the following Board members were

Present: Brouillette, Fox and Phillips.

Absent: None.

Supervisor Fox introduced, caused to be read and moved the adoption of the **RESOLUTION ADOPTING AND LEVYING SPECIAL ASSESSMENT IN THE LITTLE SIOUX INTER-COUNTY DRAINAGE DISTRICT OF MONONA, WOODBURY AND HARRISON COUNTIES, IOWA.**

Supervisor Phillips seconded the motion to adopt the Resolution. Upon due consideration by the Board, the Chairman put the question; and upon roll being called, the vote was as follows:

AYES: Brouillette, Fox and Phillips

NAYS: None.

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

The Board of Supervisors of Harrison County, Iowa, met _____, 2026 at _____, a.m. in the Board Room of the Courthouse at Logan, Harrison County, Iowa.

The meeting was called to order by Chairman _____, and upon roll being called, the following Board members were

Present: _____

Absent: _____

Supervisor _____ introduced, caused to be read and moved the adoption of the **RESOLUTION ADOPTING AND LEVYING SPECIAL ASSESSMENT IN THE LITTLE SIOUX INTER-COUNTY DRAINAGE DISTRICT OF MONONA, WOODBURY AND HARRISON COUNTIES, IOWA.**

Supervisor _____ seconded the motion to adopt the Resolution. Upon due consideration by the Board, the Chairman put the question; and upon roll being called, the vote was as follows:

AYES: _____

NAYS: _____

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

**WOODBURY COUNTY, IOWA
RESOLUTION # _____**

The Board of Supervisors of Woodbury County, Iowa, met _____, 2026 at _____ p.m. in the Board Room of the Courthouse at Sioux City, Woodbury County, Iowa.

The meeting was called to order by Chairman _____, and upon roll being called, the following Board members were

Present: _____

Absent: _____

Supervisor _____ introduced, caused to be read and moved the adoption of the **RESOLUTION ADOPTING AND LEVYING SPECIAL ASSESSMENT IN THE LITTLE SIOUX INTER-COUNTY DRAINAGE DISTRICT OF MONONA, WOODBURY AND HARRISON COUNTIES, IOWA.**

Supervisor _____ seconded the motion to adopt the Resolution. Upon due consideration by the Board, the Chairman put the question; and upon roll being called, the vote was as follows:

AYES: _____

NAYS: _____

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

**RESOLUTION ADOPTING AND LEVYING SPECIAL ASSESSMENT
IN THE LITTLE SIOUX INTER-COUNTY DRAINAGE DISTRICT**

WHEREAS, the Board of Trustees of the Little Sioux Inter-County Drainage District, in session on the 5th day of March, 2026, requested that the Board of Supervisors levy a special assessment of Sixty-five (65%) Percent of the Original Assessment on all tracts of land, lots, public roads, and railroads in the Little Sioux Inter-County Drainage District to procure funds from which to pay the costs and expenses of repair and maintenance incurred.

NOW, THEREFORE, BE IT RESOLVED by the Joint Board of Supervisors of Monona, Woodbury and Harrison Counties, Iowa, acting as a Drainage Board for the Little Sioux Inter-County Drainage District, that there be and is hereby levied upon all tracts of land, lots, public roads, and railroads in the Little Sioux Inter-County Drainage District of Monona, Woodbury and Harrison Counties, Iowa, a special assessment in the amount of Sixty-five (65%) Percent of the Original Assessment, and the Auditors of Monona, Woodbury and Harrison Counties, Iowa, be directed and ordered to spread such levy upon said lands, to be collected under \$468.55 in semi-annual installments in the same manner

as general property taxes are collected pursuant to \$445.36 in the year 2026-2027.

PASSED and APPROVED this 5th day of May, 2026, Board of Supervisors, Monona County, Iowa.

B. J.
Chairman

ATTEST: Romy Bruchardt-Sich
MONONA COUNTY DRAINAGE CLERK

PASSED and APPROVED this _____ day of _____, 2026, Board of Supervisors, Harrison County, Iowa.

CHAIRMAN

ATTEST: _____
HARRISON COUNTY DRAINAGE CLERK

PASSED and APPROVED this _____ day of _____, 2026, Board of Supervisors, Woodbury County, Iowa.

CHAIRMAN

ATTEST: _____
WOODBURY COUNTY AUDITOR

The Board of Supervisors of Monona County, Iowa met Tuesday, May _____, 2026 at 10:00 a.m., in the Board Room of the Courthouse in Onawa, Monona County, Iowa.

The meeting was called to order by Chairman Fox, and, upon roll being called, the following Board members were

Present: Fox, Brouillette and Phillips.

Absent: None.

Supervisor Fox introduced, caused to be read and moved the adoption of the **RESOLUTION ADOPTING AND LEVYING SPECIAL ASSESSMENT IN THE MCCANDLESS INTER-COUNTY DRAINAGE DISTRICT OF MONONA AND WOODBURY COUNTIES, IOWA.**

Supervisor Phillips seconded the motion to adopt the Resolution. Upon due consideration by the Board, the Chairman put the question; and upon roll being called, the vote was as follows:

AYES: Brouillette, Fox and Phillips.

NAYS: None.

Whereupon, the Chairman declared the Resolution duly adopted.

**WOODBURY COUNTY, IOWA
RESOLUTION # _____**

The Board of Supervisors of Woodbury County, Iowa, met _____, 2026 at _____ p.m. in the Board Room of the Courthouse in Sioux City, Woodbury County, Iowa.

The meeting was called to order by Chairman _____, and upon roll being called, the following Board members were present:

Present: _____

Absent: _____

Supervisor _____ introduced, caused to be read and moved the adoption of the **RESOLUTION ADOPTING AND LEVYING SPECIAL ASSESSMENT IN THE MCCANDLESS INTER-COUNTY DRAINAGE DISTRICT OF MONONA AND WOODBURY COUNTIES, IOWA.**

Supervisor _____ seconded the motion to adopt the Resolution. Upon due consideration by the Board, the Chairman put the question; and upon roll being called, the vote was as follows:

AYES: _____

NAYS: _____

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

**RESOLUTION ADOPTING AND LEVYING SPECIAL ASSESSMENT
IN THE MCCANDLESS INTERCOUNTY DRAINAGE DISTRICT**

WHEREAS, the Board of Trustees of the McCandless Inter-County Drainage District, in session on the 18th day of February, 2026, requested that the Board of Supervisors levy a special assessment of One Hundred Fifteen Percent (115%) of the Original Assessment on all tracts of land, lots, public roads, and railroads in the McCandless Inter-County Drainage District to procure funds from which to pay the costs and expenses of repair and maintenance incurred.

NOW, THEREFORE, BE IT RESOLVED by the Joint Board of Supervisors of Monona and Woodbury Counties, Iowa, acting as a Drainage Board for the McCandless Inter-County Drainage District, that there be and is hereby levied upon all tracts of land, lots, public roads, and railroads in the McCandless Inter-County Drainage District of Monona and Woodbury Counties, Iowa, a special assessment in the amount of One Hundred Fifteen Percent (115%) of the Original Assessment, and the Auditors of Monona and Woodbury Counties, Iowa, be directed and ordered to spread such levy upon said lands, to be collected under \$468.55 in semi-annual installments in the same manner as general property taxes are collected pursuant to \$445.36 in the year 2026-2027.

PASSED and APPROVED this 5th day of May, 2026, Board of Supervisors, Monona County, Iowa.

B. Fox
CHAIRMAN

ATTEST: Amy Bourhardt-Sch
DRAINAGE CLERK

PASSED and APPROVED this _____ day of May, 2026, Board of Supervisors, Woodbury County, Iowa.

CHAIRMAN

ATTEST: _____
WOODBURY COUNTY AUDITOR

5th The Board of Supervisors of Monona County, Iowa met Tuesday, May 5th, 2026 at 10:00 a.m., in the Board Room of the Courthouse in Onawa, Monona County, Iowa.

The meeting was called to order by Chairman Fox, and, upon roll being called, the following Board members were

Present: Brouillette, Fox and Phillips.

Absent: None.

Supervisor Fox introduced, caused to be read and moved the adoption of the **RESOLUTION ADOPTING AND LEVYING SPECIAL ASSESSMENT IN THE SANDHILL-LAKEPORT INTER-COUNTY DRAINAGE DISTRICT OF MONONA AND WOODBURY COUNTIES, IOWA.**

Supervisor Phillips seconded the motion to adopt the Resolution. Upon due consideration by the Board, the Chairman put the question; and upon roll being called, the vote was as follows:

AYES: Brouillette, Fox and Phillips.

NAYS: None.

Whereupon, the Chairman declared the Resolution duly adopted.

**WOODBURY COUNTY, IOWA
RESOLUTION # _____**

The Board of Supervisors of Woodbury County, Iowa, met _____, 2026 at _____ p.m. in the Board Room of the Courthouse in Sioux City, Woodbury County, Iowa.

The meeting was called to order by Chairman _____, and upon roll being called, the following Board members were

Present: _____

Absent: _____

Supervisor _____ introduced, caused to be read and moved the adoption of the **RESOLUTION ADOPTING AND LEVYING SPECIAL ASSESSMENT IN THE SANDHILL-LAKEPORT INTER-COUNTY DRAINAGE DISTRICT OF MONONA AND WOODBURY COUNTIES, IOWA.**

Supervisor _____ seconded the motion to adopt the Resolution. Upon due consideration by the Board, the Chairman put the question; and upon roll being called, the vote was as follows:

AYES: _____

NAYS: _____

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

**RESOLUTION ADOPTING AND LEVYING SPECIAL ASSESSMENT
IN THE SANDHILL-LAKEPORT DRAINAGE DISTRICT**

WHEREAS, the Board of Trustees of the Sandhill-Lakeport Inter-County Drainage District, in session on the 16th day of March, 2026, requested that the Board of Supervisors levy a special assessment of Sixty Percent (60%) of the Original Assessment on all tracts of land, lots, public roads, and railroads in the Sandhill-Lakeport Inter-County Drainage District to procure funds from which to pay the costs and expenses of repair and maintenance incurred.

NOW, THEREFORE, BE IT RESOLVED by the Joint Board of Supervisors of Monona and Woodbury Counties, Iowa, acting as a Drainage Board for the Sandhill-Lakeport Inter-County Drainage District, that there be, and is hereby levied upon all tracts of land, lots, public roads, and railroads in the Sandhill-Lakeport Inter-County Drainage District of Monona and Woodbury Counties, Iowa, a special assessment in the amount of Sixty Percent (60%) of the Original Assessment, and the Auditors of Monona and Woodbury Counties, Iowa, be directed and ordered to spread such levy upon said lands, to be collected under \$468.55 in semi-annual installments in the same manner as general property taxes are collected pursuant to \$445.36 in the year 2026-2027.

PASSED and APPROVED this 5th day of May, 2026, Board of Supervisors, Monona County, Iowa.

B. J.
CHAIRMAN

ATTEST: Romy Richards-Sick
DRAINAGE CLERK

PASSED and APPROVED this _____ day of _____, 2026, Board of Supervisors, Woodbury County, Iowa.

CHAIRMAN

ATTEST: _____
WOODBURY COUNTY AUDITOR

O R D E R

We, The Board of Trustees of the Woodbury Monona Lateral No. 2 Drainage District of Woodbury County, Iowa in session this _____ day of May, 2026, hereby request a special assessment of Forty Four (44.0%) Percent be levied on all tracts of land, lots, public roads and railroads within the Woodbury Monona Lateral No. 2 Drainage District of Woodbury County, Iowa, for fiscal year 2026-2027, to procure funds from which to pay the costs and expenses for the general upkeep and maintenance of the District.

BOARD OF TRUSTEES

WOODBURY COUNTY, IOWA
RESOLUTION # _____

The Board of Supervisors of Woodbury County, Iowa, met May _____, 2026 at _____ p.m. in the Board Room of the Courthouse in Sioux City, Woodbury County, Iowa.

The meeting was called to order by Chairman _____, and upon roll being called, the following Board members were

Present: _____

Absent: _____

Supervisor _____ introduced, caused to be read and moved the adoption of the **RESOLUTION ADOPTING AND LEVYING SPECIAL ASSESSMENT IN THE WOODBURY-MONONA LATERAL 2 DRAINAGE DISTRICT OF WOODBURY COUNTY, IOWA.**

Supervisor _____ seconded the motion to adopt the Resolution. Upon due consideration by the Board, the Chairman put the question; and upon roll being called, the vote was as follows:

AYES: _____

NAYS: _____

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

**RESOLUTION ADOPTING AND LEVYING SPECIAL ASSESSMENT
IN THE WOODBURY-MONONA LATERAL 2 DRAINAGE DISTRICT
WOODBURY COUNTY, IOWA**

WHEREAS, the Board of Trustees of the Little Sioux Inter-County Drainage District, Trustees of the Woodbury Monona Lateral 2 Drainage District, in session on the 5th day of March, 2026, requested that the Board of Supervisors levy a special assessment of Forty Four Percent (44%) on all tracts of land, lots, public roads, and railroads in the Woodbury-Monona Lateral 2 Drainage District to procure funds from which to pay the costs and expenses of repair and maintenance incurred.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Woodbury County, Iowa, acting as a Drainage Board for the Woodbury-Monona Lateral 2 Drainage District, that there be and is hereby levied upon all tracts of land, lots, public roads, and railroads in the Woodbury-Monona Lateral 2 Drainage District of Woodbury County, Iowa, a special assessment in the amount of Forty Four Percent (44%), and the Auditor of Woodbury County, Iowa, be directed and ordered to spread such levy upon said lands, to be collected under \$468.55 in semi-annual installments in the same manner as general property taxes are collected pursuant to \$445.36 in the year 2026-2027.

PASSED and APPROVED this _____ day of May, 2026, Board of Supervisors, Woodbury County, Iowa.

CHAIRMAN

ATTEST: _____
WOODBURY COUNTY AUDITOR

O R D E R

We, The Board of Trustees of the Woodbury Monona Lateral No. 11 Drainage District of Woodbury County, Iowa in session this _____ day of May, 2026, hereby request a special assessment of Forty and 06/100 (40.06%) Percent be levied on all tracts of land, lots, public roads and railroads within the Woodbury Monona Lateral No. 11 Drainage District of Woodbury County, Iowa, for fiscal year 2026-2027, to procure funds from which to pay the costs and expenses for the general upkeep and maintenance of the District.

BOARD OF TRUSTEES

WOODBURY COUNTY, IOWA
RESOLUTION # _____

The Board of Supervisors of Woodbury County, Iowa, met _____, _____, 2026 at _____.m. in the Board Room of the Courthouse at Sioux City, Woodbury County, Iowa.

The meeting was called to order by Chairman _____, and upon roll being called, the following Board members were

Present: _____

Absent: _____

Supervisor _____ introduced, caused to be read and moved the adoption of the **RESOLUTION ADOPTING AND LEVYING SPECIAL ASSESSMENT IN THE WOODBURY-MONONA LATERAL "11" DRAINAGE DISTRICT OF WOODBURY COUNTY, IOWA.**

Supervisor _____ seconded the motion to adopt the Resolution. Upon due consideration by the Board, the Chairman put the question; and upon roll being called, the vote was as follows:

AYES: _____

NAYS: _____

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

**RESOLUTION ADOPTING AND LEVYING SPECIAL ASSESSMENT
IN THE WOODBURY MONONA LATERAL "11" DRAINAGE DISTRICT
WOODBURY COUNTY, IOWA**

WHEREAS, the Board of Trustees of the Little Sioux Inter-County Drainage District, Trustees of the Woodbury Monona Lateral "11" Drainage District, in session on the ____ day of May, 2026, requested that the Board of Supervisors levy a special assessment of Forty and 06/100 (40.06%) Percent of the Original Assessment in the Woodbury Monona Lateral "11" Drainage District to procure funds from which to pay the costs and expenses of repair and maintenance incurred.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Woodbury County, Iowa, acting as a Drainage Board for the Woodbury Monona Lateral "11" Drainage District of Woodbury County, Iowa, that there be and is hereby levied upon all tracts of land, lots, public roads, and railroads in the Woodbury Monona Lateral "11" Drainage District of Woodbury County, Iowa, a special assessment in the amount of Forty and 06/100 (40.06%) Percent of the Original Assessment, and the Auditor of Woodbury County, Iowa, be directed and ordered to spread such levy upon said lands, to be collected under \$468.55 in semi-annual installments in the same manner as general property taxes are collected pursuant to \$445.36 in the year 2026-2027.

Page 2.

PASSED and APPROVED this ____ day of May, 2023, Board of Supervisors, Woodbury County, Iowa.

CHAIRMAN

ATTEST: _____
WOODBURY COUNTY AUDITOR

WOODBURY COUNTY AGENDA ITEM(S) REQUEST FORM

Date: 5/20/2026 Weekly Agenda Date: 5/26/2026

Elected Official / Department Head / Citizen: Ryan Ericson

Wording for Agenda Item:

a. Public Hearing on Amendment #1 to the Woodbury County FY 2026 Budget b. Approval of resolution for the FY 2026 Budget Amendment #1

Action Required:

Approve Ordinance

Approve Resolution

Approve Motion

Hold Public Hearing

Informational

Attachments

Set Time: 4:45

Reviewed by County Attorney's Office:

Background & Financial Impact:

There will be no increase in taxes. The budget amendment is to correctly reflect some additional costs related to Health Insurance, the Elk Creek Road Project Phase II and to include certain non-tax funds like Gaming and Opioid Settlement which are included in the report to the Department of Management.

Recommendation:

Approve resolution

Attachments:

[Attachment 1](#)

[Attachment 2](#)

[Attachment 3](#)

[Attachment 4](#)

[Attachment 5](#)

Approved by Board of Supervisors on March 17, 2026

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

Board of Supervisors of WOODBURY COUNTY
Fiscal Year July 1, 2025 - June 30, 2026

The Board of Supervisors of WOODBURY COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2026

Meeting Date/Time: 5/26/2026 04:45 PM

Contact: Ryan Ericson

Phone: (712) 279-6525

Meeting Location: 620 Douglas St. Board Room (Courthouse Basement)

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-appeals>.

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	41,730,794	0	41,730,794
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	600,000	0	600,000
Net Current Property Tax	4	41,130,794	0	41,130,794
Delinquent Property Tax Revenue	5	12,200	0	12,200
Penalties, Interest & Costs on Taxes	6	260,000	0	260,000
Other County Taxes/TIF Tax Revenues	7	7,596,649	0	7,596,649
Intergovernmental	8	15,028,680	16,240	15,044,920
Licenses & Permits	9	66,050	0	66,050
Charges for Service	10	2,934,930	10,000	2,944,930
Use of Money & Property	11	1,156,800	19,000	1,175,800
Miscellaneous	12	701,650	166,990	868,640
Subtotal Revenue	13	68,887,753	212,230	69,099,983
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	1,200,000	1,200,000
Operating Transfers In	15	10,576,078	714,000	11,290,078
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	79,463,831	2,126,230	81,590,061
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	28,600,384	701,990	29,302,374
Physical Health and Social Services	19	5,480,868	148,200	5,629,068
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	3,309,121	222,445	3,531,566
Roads & Transportation	22	11,711,116	952,660	12,663,776
Government Services to Residents	23	2,889,815	52,449	2,942,264
Administration	24	9,785,404	454,546	10,239,950
Nonprogram Current	25	936,089	0	936,089
Debt Service	26	7,370,605	0	7,370,605
Capital Projects	27	3,851,031	2,278,532	6,129,563
Subtotal Expenditures	28	73,934,433	4,810,822	78,745,255
Other Financing Uses:				
Operating Transfers Out	29	10,576,078	714,000	11,290,078
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	84,510,511	5,524,822	90,035,333
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-5,046,680	-3,398,592	-8,445,272
Beginning Fund Balance - July 1, 2025	33	17,464,574	0	17,464,574
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	1,786,257	-1,180,437	605,820
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	1,146,807	-710,200	436,607
Fund Balance - Unassigned	39	9,484,830	-1,507,955	7,976,875
Total Ending Fund Balance - June 30, 2026	40	12,417,894	-3,398,592	9,019,302

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

Board of Supervisors of WOODBURY COUNTY
Fiscal Year July 1, 2025 - June 30, 2026

The Board of Supervisors of WOODBURY COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2026

Meeting Date/Time: 5/26/2026 04:45 PM

Contact: Ryan Ericson

Phone: (712) 279-6525

Meeting Location: 620 Douglas St. Board Room (Courthouse Basement)

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-appeals>.

Explanation of Changes: Major budget increases in expenditures are due to 1) CIP items of \$1.9 million not in original budget. This represents the full expenditure of prior year funds and the \$1.2 million of Debt Services funds to be received. 2) Increase of health insurance contributions by the County of \$799k. 3) Elk Creek Road Project Phase II not in original budget - \$714k. This also is the Operating Transfer Out of \$714k from General Basic and the Operating Transfer In to Secondary Roads. 4) Additional Secondary Road projects of \$494k. This will not impact taxable funds as the transfer from Rural Basic will not be increased. 5) Non taxable funds included in overall budget, Gaming - \$125k, L.O.S.T. - 215k, Conservation - \$159k and Opioid Settlement \$71k.

Major budget increases in revenues are due to 1) CIP Borrowing of \$1.2 million not in original budget 2) Transfer In of \$714,000 to Secondary Roads to cover Phase II of Elk Creek Road Project.

APPROVAL OF FY 2026 BUDGET AMENDMENT#1

Resolution # _____

WHEREAS, the Woodbury County Board of Supervisors has considered the proposed FY 2026 county budget amendment #1; and

WHEREAS, a public hearing concerning the proposed county budget was held on May 26, 2026;

NOW, THEREFORE BE IT RESOLVED by the Board of Supervisors of Woodbury County that the county budget amendment #1 for FY 2026 as set forth in the budget amendment summary, is hereby adopted and that the Woodbury County Auditor is directed to file said budget and to establish accounting records in accordance with the attached schedules.

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

Signed and dated the 26th day of May, 2026.

Mark Nelson, Chairman
Woodbury County Board of Supervisors

ATTEST:

Michelle K. Skaff
Woodbury County Auditor/Recorder

Woodbury County
 FY2026 Budget Amendment for Health Insurance Contribution
 May 26, 2026

	<u>Budget</u>	<u>Impact on</u>	<u>Account</u>
	<u>Inc/(Dec)</u>	<u>Cash Reserves</u>	<u>Type</u>
General Basic Fund:			
Health Insurance Exp - Increase in County Contributions			
0001-01-9000-000-11300	EMPLOYEE HOSPITALIZATION	9,500	Exp
0001-01-9001-000-11300	EMPLOYEE HOSPITALIZATION	8,900	Exp
0001-02-9010-000-11300	EMPLOYEE HOSPITALIZATION	4,500	Exp
0001-03-8100-000-11300	EMPLOYEE HOSPITALIZATION	25,700	Exp
0001-03-9020-000-11300	EMPLOYEE HOSPITALIZATION	17,200	Exp
0001-04-1100-000-11300	EMPLOYEE HOSPITALIZATION	15,500	Exp
0001-04-1104-000-11300	EMPLOYEE HOSPITALIZATION	(4,500)	Exp
0001-04-1610-000-11300	EMPLOYEE HOSPITALIZATION	23,400	Exp
0001-05-1000-000-11300	EMPLOYEE HOSPITALIZATION	137,800	Exp
0001-05-1002-000-11300	EMPLOYEE HOSPITALIZATION	6,000	Exp
0001-05-1003-000-11300	EMPLOYEE HOSPITALIZATION	400	Exp
0001-05-1013-000-11300	EMPLOYEE HOSPITALIZATION	1,700	Exp
0001-05-1050-000-11300	EMPLOYEE HOSPITALIZATION	163,100	Exp
0001-05-1060-000-11300	EMPLOYEE HOSPITALIZATION	14,500	Exp
0001-05-1061-000-11300	EMPLOYEE HOSPITALIZATION	7,700	Exp
0001-05-1540-000-11300	EMPLOYEE HOSPITALIZATION	38,900	Exp
0001-07-8110-000-11300	EMPLOYEE HOSPITALIZATION	26,400	Exp
0001-16-9101-000-11300	EMPLOYEE HOSPITALIZATION	5,400	Exp
0001-16-9103-000-11300	EMPLOYEE HOSPITALIZATION	(17,900)	Exp
0001-16-9108-000-11300	EMPLOYEE HOSPITALIZATION	37,000	Exp
0001-16-9113-000-11300	EMPLOYEE HOSPITALIZATION	(14,300)	Exp
0001-21-3200-000-11300	EMPLOYEE HOSPITALIZATION	3,300	Exp
0001-22-6100-000-11300	EMPLOYEE HOSPITALIZATION	22,600	Exp
0001-22-6110-000-11300	EMPLOYEE HOSPITALIZATION	12,100	Exp
0001-22-6120-000-11300	EMPLOYEE HOSPITALIZATION	10,500	Exp
0001-50-9030-000-11300	EMPLOYEE HOSPITALIZATION	9,200	Exp
0001-60-9040-000-11300	EMPLOYEE HOSPITALIZATION	(17,300)	Exp
	CASH RESERVES	(547,300)	

Woodbury County
 FY2026 Budget Amendment for Health Insurance Contribution
 May 26, 2026

		<u>Budget Inc/(Dec)</u>	<u>Impact on Cash Reserves</u>	<u>Account Type</u>
General Supplemental				
Health Insurance Exp - Increase in County Contributions				
0002-05-1430-000-11300	EMPLOYEE HOSPITALIZATION	3,400		Exp
0002-05-1431-000-11300	EMPLOYEE HOSPITALIZATION	11,700		Exp
0002-05-1520-000-11300	EMPLOYEE HOSPITALIZATION	4,100		Exp
0002-17-3300-000-11300	EMPLOYEE HOSPITALIZATION	29,900		Exp
0002-36-1201-000-11300	EMPLOYEE HOSPITALIZATION	7,800		Exp
0002-40-8000-000-11300	EMPLOYEE HOSPITALIZATION	6,900		Exp
0002-41-1200-000-11300	EMPLOYEE HOSPITALIZATION	31,900		Exp
	CASH RESERVES		(95,700)	
Rural Basic				
Health Insurance Exp - Increase in County Contributions				
0011-05-1000-000-11300	EMPLOYEE HOSPITALIZATION	33,300		Exp
0011-05-1005-000-11300	EMPLOYEE HOSPITALIZATION	5,300		Exp
0011-12-6320-000-11300	EMPLOYEE HOSPITALIZATION	3,000		Exp
0011-24-6010-000-11300	EMPLOYEE HOSPITALIZATION	700		Exp
	CASH RESERVES		(42,300)	
Secondary Roads				
Health Insurance Exp - Increase in County Contributions				
0020-20-7010-000-11300	EMPLOYEE HOSPITALIZATION	(17,600)		Exp
0020-20-7010-111-11300	EMPLOYEE HOSPITALIZATION	7,100		Exp
0020-20-7010-113-11300	EMPLOYEE HOSPITALIZATION	100		Exp
0020-20-7010-212-11300	EMPLOYEE HOSPITALIZATION	13,900		Exp
0020-20-7111-000-11300	EMPLOYEE HOSPITALIZATION	109,700		Exp
	CASH RESERVES		(113,200)	

Woodbury County
FY 2025 Budget Amendment #1
May 27, 2025

County Fund			Budget	Impact on	Account
Item#	Dept./Div. Name	Dept./Div. Appropriation Change	Increase	Cash Reserves	Type
0001 - General Basic Fund:					
#1	District Court (Increase in phone cost and related reimbursement)				
	0002-2-31-1400-25931 Telephone Reimbursement		(600)		Rev
	0002-31-1400-000-41400 Telephone Expense		600		Exp
				-	
#2	Treasurer (Reclass from Motor Vehicle to Treasury Management)				
	0001-03-8100-000-10007 Organized Employees		(35,100)		Exp
	0001-03-8100-000-10400 Overtime		4,000		Exp
	0001-03-8100-000-11701 Life Insurance		(38)		Exp
	0001-03-8100-000-11702 Dental Insurance		(147)		Exp
	0001-03-8100-000-11703 LTD Insurance		(61)		Exp
	0001-03-9020-000-10007 Organized Employees		28,000		Exp
	0001-03-9020-000-10400 Overtime		3,100		Exp
	0001-03-9020-000-11701 Life Insurance		38		Exp
	0001-03-9020-000-11702 Dental Insurance		147		Exp
	0001-03-9020-000-11703 LTD Insurance		61		Exp
	0001-03-9020-000-41200 Postage & Mailing		5,900		Exp
	0001-01-9033-000-41200 Postage & Mailing		(5,900)		Exp
	Cash Reserves			-	
#3	General Services - Relief (Increase need of services)				
	0001-51-3110-000-39000 Funeral Services		25,000		Exp
				(25,000)	
#4	Ambulance (Increase in reimbursement)				
	0002-1-36-1201-51001 Ambulance Assistance		(10,000)		Rev
	Cash Reserves			10,000	
#5	Board of Supervisors (Increase need of legal and accounting consultations)				
	0001-01-9000-000-42601 Professional Services		100,000		Exp
	0001-01-9001-000-40000 Official Publ. & Legal		6,000		Exp
	0001-01-9001-000-42601 Professional Services		5,000		Exp
	0001-01-9000-000-42002 Fiscal Audit		20,000		Exp
	0001-4-01-9032-84601 Public Bidder Sales		(57,000)		Rev
	Cash Reserves			(74,000)	
#6	Board of Supervisors (Increase transfer to Sec Roads for Elk Creek Project Phase II)				
	0001-01-0300-000-81400 Auditors Transfers		714,000		Exp
	Cash Reserves			(714,000)	
#7	Sheriff				
	0001-4-05-1060-70001 Reimbursement Gun Program		(109,990)		Rev
	0001-05-1050-000-29400 Jail Uniforms		109,990		Exp
	Cash Reserves			-	
#8	Conservation				
	0001-22-6100-000-44901 Contractual Services		3,600		Exp
	Cash Reserves			(3,600)	
#9	Conservation				
	0001-22-6110-000-29300 Equipment Safety		3,000		Exp
	0001-22-6110-000-41600 Radio Repair		3,300		Exp
	0001-22-6110-000-63700 Minor Equipment		3,100		Exp
	Cash Reserves			(9,400)	
#10	Conservation				
	0001-22-6123-000-23200 Custodial Supplies		1,100		Exp
	Cash Reserves			(1,100)	

0002 - General Supplemental

#11	Auditor - Elections			
	0002-2-40-8010-25713	Regular City/School Elections	(11,520)	Rev
	0002-2-40-8013-25712	City Primary Elections	(4,720)	Rev
		8000 Elections Admin Net Increase	57,285	Exp
		8001 Primary Election Net Decrease	(22,438)	Exp
		8010 City/School Election Net Decrease	(25,618)	Exp
		8011 Special Election Net Increase	34,060	Exp
		8013 City Primary Net Decrease	(18,495)	Exp
		Cash Reserves		(8,554)

0020 - Secondary Roads

#12	Secondary Roads			
	0020-0-20-9001-90400	Auditors Transfers	(714,000)	Rev
	0020-20-7200-610-63000	Equip. & Equip. Operations: New Equip.	125,460	Exp
	0020-20-0200-332-44800	Construction: Box Culverts	86,269	Exp
	0020-20-0200-320-62000	Construction: Bridges	(1,000,000)	Exp
	0020-20-0200-352-44800	Construction: Roadway-Excavation & Ent.	1,282,063	Exp
	0020-20-7113-467-21100	Roadway Maint: Surface Maint - Portland	714,000	Exp
		Cash Reserves		(493,792)

0003 - Gaming

#13	Gaming (Additional awards during year)			
	0003-41-1200-000-63500	Mach & Equip: Motor Vehicle	90,000	Exp
	0003-01-9000-000-49604	Contributions	35,000	Exp
		Gaming Cash Reserves		(125,000)

0031 - L.O.S.T.

#14	L.O.S.T. (Additional awards during year)			
	0031-01-9001-000-49604	Contributions	215,000	Exp
		L.O.S.T. Cash Reserves		(215,000)

0032 - OPIOID Settlement

#15	Opioid Settlement (Additional awards during year)			
	0032-01-3520-000-49604	Contributions	90,000	Exp
	0032-4-03-9020-60000	Interest on Investments	(19,000)	Rev
		Opioid Cash Reserves		(71,000)

0057 - Nature Center Development

#16	Conservation			
	0057-22-6122-000-40001	Promotional Activities	20,200	Exp
	0057-22-6122-000-26000	Stationary/Forms/Office Supplies	50	Exp

0067 - Conservation Reserve

#17	Conservation			
	0067-22-6100-000-61000	Buildings	125,000	Exp
	0067-22-6100-000-42601	Professional Services	10,500	Exp
	0067-22-6100-000-40001	Promotional Activities	2,800	Exp
	0067-22-6100-000-23600	Concession Inventory	895	Exp

Appropriation Transfer Adjustments for FY 26 Amendment #1

#1	Sheriff - Invest to Uniform Patrol			
	0001-05-1010-000-10007	Organized Employees	(115,000)	
	0001-05-1000-000-10007	Organized Employees	115,000	
		Cash Reserves		-
#2	Sheriff - Rural Patrol Supervisory to Uniform Patrol Supervisory			
	0011-05-1000-000-10008	Supervisory - Organized Employees	(35,000)	
	0001-05-1000-000-10008	Supervisory - Organized Employees	35,000	
		Cash Reserves		-
#3	Sheriff - Transport to Courthouse Security			
	0002-05-1520-000-10007	Organized Employees	(30,000)	
	0002-05-1430-000-10100	Organized Employees	30,000	
		Cash Reserves		-
#4	Sheriff - Transport to Jail Acting Sgt's			
	0002-05-1520-000-10007	Organized Employees	(50,000)	
	0001-05-1050-000-10422	Jail Acting Sgt's	50,000	
		Cash Reserves		-
#5	Building Services (Reclass Old LEC to Trosper Hoyt)			
	0001-16-9103-000-44100	Repairs & Maint: Buildings	96,009	Exp
	0001-16-9103-000-44902	Repairs & Maint: HVAC	35,000	Exp
	0001-16-9103-000-44400	Repairs & Maint: Equip	33,000	Exp
	0001-16-9103-000-44500	Repairs & Maint: Plumbing	10,000	Exp
	0001-16-9103-000-21201	Salt	3,500	Exp
	0001-16-9102-000-42601	Professional Services	(177,509)	Exp
		Cash Reserves		-

Woodbury County
FY 2025 Budget Amendment - CIP Fund
May 27, 2025

<u>Dept./Div. Appropriation Change</u>	<u>Budget Increase</u>	<u>Impact on Cash Reserves</u>	<u>Account Type</u>
Capital Projects			
County Bldgs. & Prop. CIP			
1500-0-01-9102-91001 Capital Loan Notes	(1,200,000)		Rev
1500-05-1060-000-63500 MACHINERY & EQUIPMENT: MOTOR VEHICLE	238,400		Exp
1500-05-1060-000-64600 MACHINERY & EQUIPMENT: COMPUTER SOFTWARE	700		Exp
1500-16-9101-000-42601 PROFESSIONAL SERVICES	14,600		Exp
1500-16-9101-000-61000 BUILDINGS	52,100		Exp
1500-16-9102-000-61000 BUILDINGS	1,100,000		Exp
1500-16-9107-000-61000 BUILDINGS	17,600		Exp
1500-22-6100-000-62100 Roads	235,700		Exp
1500-41-1200-000-44100 REPAIRS & MAINTENACE: BUILDINGS	46,100		Exp
1500-50-9030-000-63602 Fixtures, Furniture, and Equipment	41,600		Exp
1500-52-9110-000-63200 MACHINERY & EQUIPMENT: INFO TECHNOLOGY HARDWARE	163,400		Exp
Cash Reserves		(710,200)	
CIP not part of original budget. Revenue is current year borrow. Expense is current and prior year projects			

WOODBURY COUNTY AGENDA ITEM(S) REQUEST FORM

Date: 5/20/2026 Weekly Agenda Date: 5/26/2026

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

Wording for Agenda Item:

Approval of resolution for a tax suspension for P.H.

Action Required:

Approve Ordinance

Approve Resolution

Approve Motion

Hold Public Hearing

Informational

Attachments

Set Time:

Reviewed by County Attorney's Office:

Background & Financial Impact:

P.H. was approved for a tax suspension on May 25, 2015. In February, Department of Human Services informed me that P.H. was no longer eligible for the tax suspension. P.H. tax suspension was lifted on April 21, 2026. P.H. came into the Board Administration office and provided information that he was back on SSI and would like to apply again for a tax suspension.

Recommendation:

Consider this request for a tax suspension for P.H.

Attachments:

[Attachment 1](#)

Approved by Board of Supervisors on March 17, 2026