

- The Board of Supervisors (BOS) of Sioux County, IA, met at 9:00 AM with chairperson Jerry Muilenburg presiding. The members present were Muilenburg, Craig Hoftzyer, John Degen, Carl Vande Weerd and Dan Altena via Teams.
- Agenda for the 12/02/25 meeting submitted. Motion to approve by Vande Weerd supported by Degen. Unanimous.
- Minutes for the 11/18/25 meeting presented. Motion to approve by Degen supported by Hoftzyer. Unanimous.
- Micah Van Maanen, IT Director, along with County Auditor Joe Van Tol representing the Courthouse Security committee discuss a proposal from the committee to upgrade courthouse video surveillance cameras with the addition of audio. This was initially recommended by the county's insurance provider. Cost will be approximately \$16,000 with the IT department doing the installation. After discussion, a motion is made by Vande Weerd to support the upgrade without the addition of audio. Motion fails to get a second. Motion is made by Altena to upgrade with the addition of audio is supported by Degen. Vote is 4-1 with Vande Weerd voting against.
- Michelle Monsma, HR Director, notes a Civil Service Commission member has resigned. The BOS is responsible for the appointment of a replacement. Discussions regarding the requirements and qualifications for members of this commission are then held. Monsma will provide a brief overview of Civil Service Commission member requirements for BOS members and will ask resigning member for possible recommendations. Also discusses self-funded insurance cash balance and requests a per employee contribution amount to be used for FY2027 budgeting. The FY2026 contribution amount is \$260 per employee. After discussion and notation that the cash balance is stable and even slightly increasing, BOS agrees to maintain the \$260 per employee contribution amount of \$260 for FY2027 budgetary purposes. Lastly, Monsma discusses the recently passed One Big Beautiful Bill and changes to the taxability of overtime pay. Some overtime remains taxable while some can be deducted on a person's annual tax return. Sioux County, like many governmental entities, pays overtime via comp pay. The existing comp maximum hours banked is 40 hours. The recommendation is to now have 2 comp pay codes with 1 being taxable and 1 being tax deductible to meet the requirements of the bill effective 01/01/26. Each would have 40-hour maximum hours banked. A motion is made by Altena to have 2 different comp pay codes with each having a 40-hour maximum bank is supported by Hoftzyer. Vote is 4-1 with Muilenburg voting against.
- Joel Sikkema, County Engineer, presents a map and discusses proposal to vacate a section of property along Garfield Avenue. Public hearing is opened with no public input. Public hearing is closed. A resolution or motion to approve will be presented at a future meeting. Asks for approval to hire Easton Kroese and Brady Hoogendoorn as operators for the Sioux Center and Rock Valley shops respectively. Motion to approve by Vande Weerd supported by Hoftzyer. Unanimous. Asks for signature certifying completion of B40 shoulder widening and ditch grading. Motion to approve by Degen supported by Hoftzyer. Unanimous. Notes minor delay in land purchase closing for new Boyden shop and updates on snow plowing over thanksgiving weekend.
- The notification and resolution regarding a voluntary City of Orange City annexation is noted for information.
- Claims are presented. Motion to approve by Vande Weerd supported by Hoftzyer. Unanimous.
- Committee Reports:
 - o Altena-Sioux County Regional Airport(SCRAA), Mid Sioux & Regional Transit Authority(RIDES) meetings attended
 - o Vande Weerd-National Association of Counties(NACO) meeting attended, noted Federal Emergency Management Agency(FEMA) leadership change and gave remodel update
 - o Degen-Courthouse Security meeting attended
 - o Hoftzyer-Sioux County Ag Expo, Sioux County Library Association and Sheldon Leadership meetings attended
 - o Muilenburg- SCRAA, Courthouse Security and NW IA Solid Waste Agency meetings attended
- Compensation Committee discussions. After reviewing reports from the Social Security Administration, the US Bureau of Labor and the Iowa county employee salary survey, a motion is made by Vande Weerd to use 3.5% as a budgetary wage increase percentage for all elected officials. This is supported by Altena. Unanimous.
- Motion to adjourn by Hoftzyer supported by Degen. Unanimous. Adjourned at approximately 10:45 AM.

Attest: _____/s/

Jerry Muilenburg, Chairman, Sioux County Board of Supervisors /s/ Joe E Van Tol, Sioux County Auditor

Complete resolutions, ordinances and election results are available at <https://siouxcountya.gov>