

Wayne County Board of Supervisors

The Organizational Meeting of the Wayne County Board of Supervisors was held on the 2nd day of January 2026, in the Conference Room of the Wayne County Courthouse, Corydon, Iowa, pursuant to notice duly given in compliance with the Iowa Code Section 21.4. The Board noted due note of meeting subject to said Code Section.

Present were Lance Lange, Chris Moore, and Todd Wilson, members of the Board. Also in attendance was Don Seams and Auditor Michelle Dooley.

Unless otherwise noted, all motions are approved unanimously by all Board members present.

Moore called the meeting to order at 10:02AM and took roll call.

Pledge of Allegiance

Lange made a motion to approve the agenda, seconded by Wilson.

Wilson made a motion to appoint Chris Moore as the Chairman for 2026, seconded by Lange.

Lange made a motion to appoint Todd Wilson as Vice Chairman for 2026, seconded by Moore.

No Public Comments on agenda items.

Lange made a motion to set the Board of Supervisor's 2026 Regular meeting schedule, seconded by Wilson.

Wayne County, Iowa - Board of Supervisor 2026 Regular Board Meeting Schedule

Every other Tuesday @ 10AM (unless otherwise noted)

Location: Lower-Level Conference Room of Wayne County Courthouse

January 2, 6 & 20	July 7 & 21
February 3 & 17	August 4 & 18
March 3, 17 & 31	September 1, 15 & 29
April 14 & 28	October 13 & 27
May 12 & 26	November 10 & 24
June 9 & 23	December 8 & 22

Moore introduced **Resolution 26-12** setting 2026 holidays that will be observed by Wayne County, State of Iowa.

Be it resolved by the Wayne County Board of Supervisors that the following days in the 2026 calendar year will be observed as holidays by the employees of the Courthouse, Sheriff's Department, New Venture Group Home, County Conservation and County Public Health. Holidays paid will be for 8 hours per holiday.

Be it further resolved by the Wayne County Board of Supervisors that the listed holidays apply to all full-time (forty-hour) employees. Holidays for full-time employees with regular work schedules less than forty hours per week will be prorated. Part-time employees will be paid for holidays worked hours up to 8 hours per holiday.

1. Monday January 19th, Martin Luther King Day
2. Monday February 16th, Presidents' Day
3. Monday May 25th, Memorial Day
4. Friday July 3rd, to observe Independence Day July 4th that falls on Saturday
5. Monday September 7th, Labor Day
6. Wednesday November 11th, Veterans Day
7. Thursday & Friday November 26th & 27th Thanksgiving Day & Day After
8. Thursday & Friday, December 24th & 25th Christmas Eve & Christmas Day
9. Friday, January 1st, 2027, New Year's Day

Wilson made a motion to set and approve Resolution 26-12; 2026 Holiday Schedule, seconded by Lange.

Lange made a motion to approve Resolution 26-13 setting the official newspapers, seconded by Wilson.

WHEREAS it is the official duty of the Wayne County Board of Supervisors to select and designate, each January, the Newspaper in which the official notices and proceedings shall be published as prescribed by in the Iowa Code Section 618.7.

THEREFORE, BE IT RESOLVED, that we, the undersigned, hereby select and designate:

The Seymour Herald, Seymour, Iowa

The Times Republican & New Era, Corydon, Iowa

as the official newspapers of Wayne County, Iowa for the calendar year 2026.

Lange made a motion to approve Resolution 26-14 Governmental Accounting Standard Board(GASB) 34-Capital Assets, seconded by Wilson.

Whereas; The County of Wayne needs to establish values on all County infrastructure, owned land, buildings and improvements, equipment and vehicles and;

Whereas; The County of Wayne needs to establish Department responsibility for said value, and;

Therefore Be It Resolved: By the Wayne County Board of Supervisors that the minimum value to be used for infrastructure will be \$60,000.00; minimum value to be used for land, buildings and improvements will be \$25,000.00 and minimum value to be used for equipment and vehicles is \$5,000.00, and;

Whereas; The County of Wayne needs to establish a method for the estimated useful life which shall be as follows;

Buildings	25-50 Years
Building Improvement	20-25 Years
Infrastructure	5-70 Years
Equipment	2-20 Years
Vehicles	2-10 Years

Therefore Be It Resolved; By the Wayne County Board of Supervisors that each Department shall report the useful life of each unit named above to the Board of Supervisors for final approval, and;

Whereas; The County of Wayne needs to establish Department responsibility for the reporting of all additions, deletions and transfers, value and useful life of all County infrastructure, owned land, buildings and improvements, equipment and vehicles.

Therefore Be It Resolved; By the Wayne County Board of Supervisors each Department shall report all additions, deletions and transfers, value and useful life on forms provided.

Therefore Be It Resolved; By the Wayne County Board of Supervisors that each Department will be required to provide all information and to be filed in the Auditor's Office on a semi-annual basis.

Wilson made a motion to approve Resolution 26-15 GASB 54-Fund Balance Policy, seconded by Lange.

Whereas; The Governmental Accounting Standards Board (GASB) has issued Statement 54,

A new standard for governmental fund balance reporting and governmental fund type definitions that became effective in governmental fiscal years starting after June 12, 2010 and,

Whereas; The Wayne county Board of Supervisors is required to implement GASB 54 requirements, and apply such requirements to its financial statements; and,

Now Therefore Be It Resolved That; the Wayne County Board of Supervisors hereby adopts the following policy:

Fund Balance Policy

Fund balances measure the net financial resources available to finance expenditures of future periods.

The Unassigned General Fund Balance may only be assigned by the Wayne County Board of Supervisors.

Fund Balances of Wayne County may be committed for a specific source by Resolution of the Wayne County Board of Supervisors. Amendments, modifications and the discontinuance of the committed fund balance must also be approved by Resolution of the Wayne County Board of Supervisors.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications within the same fund, the order in which resources will be expended is as follows: **Restricted Fund Balance, Followed by Committed Fund Balance, Assigned Fund Balance, and lastly, Unassigned Fund Balance.**

Now Therefore be it Resolved; that Wayne County's financial goal is to have a balance in the General Fund, and Rural Fund to ensure sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. **Wayne County shall strive to maintain a yearly ending fund balance in these funds between 25%-50% the Total Operating Expenditures by Fund.**

Lange made a motion to approve Resolution 26-16 Discrimination Disclaimer, seconded by Wilson.

A Resolution pertaining to the Discrimination Disclaimer for Wayne County.

Whereas No person shall be excluded from the receipt of services or benefits, and

Whereas No employee shall be discriminated against on the basis of race, creed, color, national origin, sex, age, religious or political affiliation, and

Whereas No Employee shall be discriminated against on the basis of physical or mental disability, and

Whereas Any incident of discrimination should be reported, and

Todd Wilson

Wayne County Development Board
Wayne County E911 Board
Rathbun Land & Water Alliance
Southern Iowa Development & Conservation Authority (SIDCA)
10-15 Transit (**meets 4th Thursday of the month unless holiday @ 10:15AM @ 612 S Madison Ave Ottumwa (Contact Stephanie Diveley 800-227-6390)**)

Chris Moore:

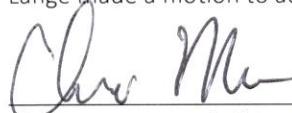
Chariton Valley Transportation Advisory Committee (TAC) Primary for Policy
Committee of Aging – Senior Meal Site Local Board (Milestone)
Decategorization (DECAT)
Eastern Iowa Workforce Development Area (EIWDA)
Southern Iowa Area Crime Commission (SIACC)
Southeast Iowa Response Group (SIRG)
Wayne County OPIOID Fund Committee
5th District Judicial Advisory Committee (Alternate)
Chariton Valley Transportation Advisory Committee (TAC)Alternate for Policy
Emergency Management Commission (EMC)
New Venture Group Home Advisory Board
Wayne, Ringgold & Decatur (WRD) Landfill Commission **meets 2nd Wednesday of every other month starting w/January @ 6PM at the Landfill (Contact: Sheila 641-773-5229)**
Wayne County Public Health Board

No Discussion

No Public Comments

There being no further business the next Regular Scheduled meeting of the Wayne County Board of Supervisors will be held on the 6th day of January 2026, at 10:00AM in the Wayne County Development Conference Room.

Lange made a motion to adjourn at 10:20AM, seconded by Wilson.



Chris Moore, Board of Supervisor Chair

Attested



Michelle Dooley, Auditor