Approved Emmet County Board of Supervisor Minutes
April 22, 2025, at 08:30 a.m.
Regular Meeting
Board Room, Courthouse

Present: Lisa Hansen, Chair; John Pluth, Jeff Quastad, Todd Glasnapp, Tim Schumacher
Media: Mike Tidemann, Ed Funston
Emmet County Employees present: Melanie Summers Bauler, Heidi Goebel, Roxanne Budach

Chairman Hansen, called the meeting to order. All in attendance recited the Pledge of Allegiance. Motion by Glasnapp, second by Quastad to approve the minutes of the last meeting 4.15.2025 also approve them for publication. Motion to approve the agenda by Schumacher, second by Pluth. All Ayes, motion carried.

Committee updates/Public forum: Quastad-Fair building roof Mark Ayers will quote project; Pluth-had discussion with Al Regelstad about the Fair building roof; Quastad-planning and zoning met to review the supervisor's wind energy ordinance recommendations.

Auditor's Assistant, Roxanne Budach, presented an Iowa Alcohol Beverage Class C License for the Estherville Golf Course. Motion to approve by Pluth, second by Schumacher. All ayes. Motion carried.

Sara Smith with the Iowa Department of Agriculture and Land Stewardship presented the Neary Farms Wetland Project. Smith gave an extension project overview. Smith asked the board if permission was needed from the drainage districts and what steps need to be taken for that. Quastad explained that he had discussion with county drainage engineer, Collin Klingbeil, that no permission was needed from the drainage districts. Smith asked the board if Emmet County needed a local flood plain permit. Steve Hallgren, Zoning Director, stated he will provide the documents to Smith for the county flood plain permit.

Chairperson Hansen opened the FY 2026 Budget Hearing at 9:00 a.m. No comments were received in the Emmet County Auditor's Office. Motion to close the public hearing by Quastad, second by Pluth. Roll call vote: Schumacher-aye, Glasnapp-aye, Pluth-aye, Quastad-aye, Hansen-aye. Resolution adopted.

Motion to adopt Resolution 25-11 Adoption of Emmet County FY 2026 Emmet County tax rates, levy dollars and county budget by Quastad, second by Schumacher. Roll call vote: Schumacher-aye, Glasnapp-aye, Pluth-aye, Quastad-aye, Hansen-aye. Resolution adopted.

RESOLUTION 25-11 ADOPTION OF FY26 EMMET COUNTY TAX RATES, LEVY DOLLARS AND COUNTY BUDGET

WHEREAS, the Emmet County Board of Supervisors held the FY 2026 Budget Public Hearing on Tuesday, April 22, 2025 at 9:00 a.m. for input on the FY 2026 county budget;

WHEREAS, Iowa Code Section 331.434 authorizes the Board of Supervisors of each county to certify property taxes;

THEREFORE, BE IT RESOLVED that the Emmet County Board of Supervisors approve the FY2026 Budget published property tax rates, property tax dollars levied and the FY26 county budget as presented to the Board and shown below:

Tax rates per $1000 of taxable property valuation with Gas & Electric:		Property tax levy dollars by fund:
$3.77169	General Basic Fund	$2,641,031
$2.33	General Supplemental Fund	$1,631,524
$3.39	Rural Basic Fund	$1,562,085

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2025 – June 30, 2026
County Name: EMMET COUNTY County Number: 32

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:
Meeting Date: 4/22/2025 Meeting Time: 09:00 AM Meeting Location: EMMET COUNTY COURTHOUSE, BOARD ROOM, 609 1ST AVE N, ESTHERVILLE, IA

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)
emmetcountyia.gov

County Telephone Number
(712) 362-4261

		Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	5,777,329	5,571,241	5,334,691	4.07
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	2,232	
Less: Credits to Taxpayers	3	227,650	0	324,105	
Net Current Property Taxes	4	5,549,679	5,571,241	5,008,354	
Delinquent Property Tax Revenue	5	250	250	-38	
Penalties, Interest & Costs on Taxes	6	27,200	25,200	26,906	
Other County Taxes/TIF Tax Revenues	7	455,686	435,740	484,048	-2.97
Intergovernmental	8	3,655,815	3,516,928	3,809,495	
Licenses & Permits	9	27,000	18,000	24,599	
Charges for Service	10	359,000	327,450	334,100	
Use of Money & Property	11	561,660	612,505	485,727	
Miscellaneous	12	329,915	290,265	406,350	
Subtotal Revenues	13	10,966,205	10,797,579	10,579,541	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	20,000	20,000	44,744	
Operating Transfers In	15	1,277,233	1,245,472	1,251,259	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	12,263,438	12,063,051	11,875,544	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,015,104	2,649,233	2,485,219	10.15
Physical Health and Social Services	19	1,017,098	889,509	898,358	6.40
County Environment and Education	21	643,126	592,924	608,502	2.81
Roads & Transportation	22	4,366,850	5,346,585	4,536,309	-1.89
Government Services to Residents	23	776,918	713,440	620,475	11.90
Administration	24	2,780,623	2,351,494	1,612,525	31.32
Nonprogram Current	25	200,000	0	22,828	195.99
Debt Service	26	0	0	0	
Capital Projects	27	30,000	15,075	54,897	-26.08
Subtotal Expenditures	28	12,829,719	12,558,260	10,839,113	
Other Financing Uses:					
Operating Transfers Out	29	1,277,233	1,245,472	1,251,259	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	14,106,952	13,803,732	12,090,372	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,843,514	-1,740,681	-214,828	
Beginning Fund Balance - July 1,	33	8,264,517	10,005,198	10,220,026	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	650,000	672,100	722,799	
Fund Balance - Committed	37	1,075,500	1,063,570	1,363,570	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	4,695,503	6,528,847	7,918,829	
Total Ending Fund Balance - June 30,	40	6,421,003	8,264,517	10,005,198	

Proposed property taxation by type:	Proposed tax rates per $1,000 taxable valuation:
Countywide Levies*: 4,229,035	
Rural Only Levies*: 1,548,294	Urban Areas: 6.10169
Special District Levies*: 0	Rural Areas: 9.49169
TIF Tax Revenues: 0	Any special district tax rates not included.
Utility Replacement Excise Tax: 57,311	

Approved this 22nd day of April 2025. Lisa Hansen, Chairperson. Attest: Heidi Goebel, Auditor

Motion to adopt Resolution 25-10 Certifying LATCF 2024 Annual Report by Pluth, second by Glasnapp. Roll call vote: Schumacher-aye, Glasnapp-aye, Pluth-aye, Quastad-aye, Hansen-aye. Resolution adopted.

Resolution 25-10 A RESOLUTION CERTIFYING LATCF 2024 ANNUAL REPORT

WHEREAS, the undersigned, on behalf of Emmet County ("recipient") specified below, hereby makes the following certifications to the US Department of Treasury as of the date of this certification:

1. The information, certifications, attachments, and other information provided by the recipient to the US Department of the Treasury related to the Local Assistance and Tribal Consistency Fund ("LATCF") are true and correct and do not contain any materially false, fictitious, or fraudulent statement, nor any concealment or omission of any material fact;
2. The recipient is utilizing LATCF funds in accordance with all applicable legal, regulatory, and other program requirements, including as provided under Section 605 of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act of 2021 and as amended by Section 103 of Division LL of the Consolidated Appropriations Act, 2023, and any guidance released by the US Department of the Treasury;
3. The recipient has not spent any LATCF funds on lobbying activities as outlined in the Ineligible Uses section of the Treasury's Guidance for the Local Assistance and Tribal Consistency Fund;
4. To the extent applicable to the recipient's award, the recipient is in compliance with Treasury guidance on the application of Build America and Buy America to LATCF funds and any waivers issued by Treasury with regards to the application of BABA requirements to this program;
5. Committed in 2023, $66,800 committed dollars to technology development.
6. Committed in 2024, the remaining $33,200 committed to technology development. This commits 100% of the $100,000 of LATCF money received. Cumulative expenditures in 2024 total $72,431.63.

NOW THEREFORE, IT IS HEREBY RESOLVED that the undersigned has authority to execute and deliver this certification on behalf of the recipient. Approved this 22nd day of April 2025. Lisa Hansen, Chairperson. Attest: Heidi Goebel, Auditor

Motion to approve the FY 2026 SHIELD Safety Contract by Pluth, second by Schumacher. All ayes. Motion carried.

West Administration Building planning and layout committee. Committee: Goebel, Rosburg, Minion, (assessor office representative), Duckett, Supervisor Pluth and Supervisor Glasnapp will be on committee. Summers Bauler would like remaining courthouse office space designated for adult probation officer.

County Drainage Engineer, Collin Klingbeil, through an email, shared with the board the Drainage District 44 jurisdictional determination from the Army Corp of Engineers. Consensus of the board to reach out to County Drainage Engineer, Collin Klingbeil, to determine what day works for him the first week of June to hold a DD 44 landowner meeting.

City of Estherville Administrator, Penny Clayton, discussed the Estherville Water Trails development plan and her application to Destination Iowa for grant money available. Motion to adopt Resolution 25-12 Approving County Match for a Destination Iowa Grant for the Estherville River Recreation Enhancement Project by Pluth , second by Glasnapp. Roll call vote: Schumacher-aye, Glasnapp-aye, Pluth-aye, Quastad-aye, Hansen-aye. Resolution adopted.

RESOLUTION NO. 25-12 RESOLUTION APPROVING COUNTY MATCH FOR A DESTINATION IOWA GRANT FOR THE ESTHERVILLE RIVER RECREATION ENHANCEMENT PROJECT

WHEREAS, the City of Estherville is applying for a Destination Iowa grant from the Iowa Economic Development Authority for the Estherville River Recreation Enhancement Project; and,

WHEREAS, with the Destination Iowa Program, applicants are required to have a cash match from the City and County governments to be eligible for the program; and,

WHEREAS, the City of Estherville is submitting an application requesting $950,000 in funding from the Destination Iowa Program for the Estherville River Recreation Enhancement Project; and,

WHEREAS, Emmet County is hereby committing $30,000 as their contribution toward the project; and,

WHEREAS, by providing this financial contribution to the project the County is illustrating their support of the project and the Destination Iowa application; and,

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the county of Emmet County, Iowa, that this Board hereby approves a $30,000 appropriation to serve as the County's matching funds as part of the Estherville River Recreation Enhancement Project for the City of Estherville's application to the State of Iowa Destination Iowa Grant application.

PASSED, ADOPTED, AND APPROVED this 22nd DAY of April, 2025. Lisa Hansen, Chairperson. Attest: Heidi Goebel, Auditor

Estherville Chamber of Commerce, Lexie Ruter, presented an ordinance option to the Board for RAGBRAI Vendor Regulations in Unincorporated Areas of Emmet County. Out of city limit vendors would need to apply with the closest cities' RAGBRAI permitting process to the location they are setting up in the county. Goebel shared that in 2005, this document was done by resolution and not an ordinance. Consensus of the board to proceed with a resolution that will be added to next week's agenda.

Courthouse addition construction signage wording was approved by county safety director, Mike Raner. No update on the Ft. Defiance monument moving.

West administration building roof guarantee will be non-transferable from previous owner. County Construction Manager at Risk is in communication with the roofer to ask if a fee to transfer the guarantee would be an option.

Board reviewed a quarterly report from Veteran's Affairs.

Board reviewed the notice of intent to issue a permit for K and T Olson Swine 4 Site, facility #71965.

Drainage issue with excessive water on DD 163 reported by Hansen. Quastad will have landowner call him.

Motion by Pluth, second by Glasnapp to adjourn at 10:44 a.m. All ayes. Motion carried.

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Heidi Goebel, Emmet County Auditor Lisa Hansen, Chairman