

RESOLUTION #25-46
Establishing a New Fund- Unemployment Insurance

WHEREAS, Emmet County was a member of the Iowa State Association of Counties' Unemployment Insurance Trust Fund that has been dissolved as of December 31, 2025, and;

WHEREAS, Emmet County will receive disbursements from ISAC in 2026 and 2027 of funds being held with ISAC and now payable to Emmet County;

THEREFORE, BE IT RESOLVED that the Board of Supervisors hereby authorizes to establish an Internal Service Fund, now known as Fund 8600 Unemployment Insurance Fund, effective upon the passage of this resolution.

BE IT FURTHER RESOLVED that Emmet County shall oversee the operations of the fund established and ensure assets, liabilities, fund balances, revenues, and expenditures are accounted for;

WHEREAS, it is desired to establish an Internal Service Fund to account for expenditures and revenues of the Emmet County Unemployment Fund;

Adopted this 16th day of December, 2025.

By: 
Chair, Lisa Hansen

Attest:


Auditor, Heidi Goebel

Board vote:

Schumacher aye or nay or absent

Glasnapp aye or nay or absent

Pluth aye or nay or absent

Quastad aye or nay or absent

Hansen aye or nay or absent