Approved Emmet County Board of Supervisor Minutes
March 3, at 08:30 a.m.
Regular Meeting
Board Room, Courthouse

Present: Lisa Hansen, Chair; Jeff Quastad; Todd Glasnapp; John Pluth. Absent: Tim Schumacher

Media: Mike Tidemann, Ed Funston, Anthony Gonzalez

Emmet County Employees present: Melanie Summers-Bauler, Alex Ewen, Sheriff Schultes

Chairperson Hansen, called the meeting to order. All in attendance recited the Pledge of Allegiance. Motion by Quastad, second by Glasnapp to approve the board meeting minutes from both meetings on 2.24.2026, also approving them for publication. All ayes. Motion carried. Motion to approve agenda by Glasnapp, second by Pluth. All Ayes, motion carried.

Committee updates: Quastad and Hansen-ECCOG; Hansen-Department Head Meeting; All five board members-Public Hearing for the Amendment of Wind Energy Ordinance.

Public forum: Goebel asked if all Board members received the presentation on TIF that she emailed. Goebel asked about any updates to the weed commissioner job opening. Conversation about whether the supervisors could be the county weed commissioner instead of hiring. Summers Bauler advised against the supervisors filling that role upon her review of Chapter 317.

Discussion was held on the amendments to the Wind Energy Ordinance. Quastad-tighter restrictions than they would like to have but may have state involvement through legislation. Glasnapp-not exactly what they will want but would like to pass and move forward.
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Motion to approve the amendment to the 2013 Emmet County Zoning Ordinance Article XVI Wind Energy Regulations as presented to the Board of Supervisors by the Emmet County Planning and Zoning Committee (approved by P and Z on February 3, 2026) by Quastad, second by Pluth. Roll call vote: Glasnapp-aye; Pluth-aye; Quastad-aye; Hansen-aye. Motion carried.

Amendment text changes dated January 6, 2026:

a. Section 16.4 Part 12. Sound – changed decibel level from 50 to 46 dB
b. Section 16.4 Part 16. Shadow Flicker – changed 30 hours annually to 10 hours annually
c. Section 16.4 Part 16. Shadow Flicker – removed the sentence “The optional shadow flicker system will stop the wind energy device blades from rotating during times when shadow flicker affects the human occupied dwelling.”
d. Section 16.10 Discontinuance or Abandonment – ADDED NEW Part 4. that reads, “When decommissioning wind tower, all components of tower shall be removed by crane to prevent soil contamination.”

Goebel and Summers Bauler will discuss the process of moving forward with the amended wind energy ordinance for agendas and publications.

Goebel stated that the Budget Amendment #1 met the publication requirements for amending the budget.

Hansen opened the public hearing on the FY 26 Budget Amendment #1. No public comments received in the Auditor’s Office. Motion to close the public hearing by Pluth, second by Glasnapp. Roll call vote: Glasnapp-aye; Pluth-aye; Quastad-aye; Hansen-aye. Motion carried.

Motion to adopt Resolution 26-07 Adoption of FY 26 Emmet County Budget Amendment #1 by Quastad, second by Pluth. Roll call vote: Glasnapp-aye; Pluth-aye; Quastad-aye; Hansen-aye. Motion carried.

RESOLUTION 26-07 ADOPTION OF FY2026 EMMET COUNTY BUDGET AMENDMENT #1

WHEREAS, the Emmet County Board of Supervisors held the FY 2025 Budget Amendment #1 Public Hearing on Tuesday, March 3, 2026 at 9:00 a.m.

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NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET
Board of Supervisors of EMMET COUNTY
Fiscal Year July 1, 2025 - June 30, 2026

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

Meeting Date/Time: 3/3/2025 09:00 AM	**Contact:** Heidi Goebel	**Phone:** (712) 362-4261

Meeting Location: Emmet County Courthouse Board Room
609 1st Ave N, Estherville, IA 51334

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	5,777,329	0	5,777,329
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	227,650	0	227,650
Net Current Property Tax	4	5,549,679	0	5,549,679
Delinquent Property Tax Revenue	5	250	0	250
Penalties, Interest & Costs on Taxes	6	27,200	0	27,200
Other County Taxes/TIF Tax Revenues	7	455,686	0	455,686
Intergovernmental	8	3,655,815	38,900	3,694,715
Licenses & Permits	9	27,000	0	27,000
Charges for Service	10	359,000	15,000	374,000
Use of Money & Property	11	561,660	0	561,660
Miscellaneous	12	329,915	0	329,915
Subtotal Revenue	13	10,966,205	53,900	11,020,105
Other Financing Sources:				
General Long-Term Debt Proceeds	14	20,000	0	20,000
Operating Transfers In	15	1,277,233	0	1,277,233
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	12,263,438	53,900	12,317,338
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	3,015,104	25,500	3,040,604
Physical Health and Social Services	19	1,017,098	35,000	1,052,098
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	643,126	0	643,126
Roads & Transportation	22	4,366,850	0	4,366,850
Government Services to Residents	23	776,918	0	776,918
Administration	24	2,780,623	314,790	3,095,413
Nonprogram Current	25	200,000	0	200,000
Debt Service	26	0	0	0
Capital Projects	27	30,000	0	30,000
Subtotal Expenditures	28	12,829,719	375,290	13,205,009
Other Financing Uses:				
Operating Transfers Out	29	1,277,233	0	1,277,233
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	14,106,952	375,290	14,482,242
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,843,514	-321,390	-2,164,904
Beginning Fund Balance - July 1, 2025	33	8,264,517	0	8,264,517
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	650,000	0	650,000
Fund Balance - Committed	37	1,075,500	0	1,075,500
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	4,695,503	-321,390	4,374,113
Total Ending Fund Balance - June 30, 2026	40	6,421,003	-321,390	6,099,613

Explanation of Changes: Remainder of expenditure of ARPA funds, pipeline ordinance legal fees, remodel costs, sheriff body cameras, panic button upgrade, property insurance increases

THEREFORE, BE IT RESOLVED that the Emmet County Board of Supervisors approved the FY2026 Budget Amendment #1 published and as presented to the Board shown below:
Approved this 3rd day of March, 2026. Lisa Hansen, Chairperson. Attest: Heidi Goebel, Auditor

Alex Ewen, Emmet County Engineer's Office, brought forth the 2026 painting contracts for review. Alternate painting the secondary roads within the county every other year. Three bids received: Sir Lines-A-Lot LLC $97,547.60, Vogel Traffic Services $114,151.76 Iowa Plains Signing $137,793.00 for county secondary roads painting. Motion by Pluth to accept the bid from Sir Lines-A-Lot LLC for $97,547.60, second by Quastad. All ayes. Motion carried.

Motion by Glasnapp, second by Quastad to adopt Resolution 26-08 Establishment of New County Fund-012 Rural Supplemental. Roll call vote: Glasnapp-aye; Pluth-aye; Quastad-aye; Hansen-aye. Motion carried.

R E S O L U T I O N #26-08

Establishing a New Fund- Rural Services Supplemental

WHEREAS, Under Iowa Code 331.424, the Emmet County Board of Supervisors may establish a Rural Services Supplemental Fund to pay employee benefits which are associated with salaries for rural county services, and;

THEREFORE, BE IT RESOLVED that the Board of Supervisors hereby authorizes to establish a Rural Services Supplemental Fund, now known as Fund 12 Rural Services Supplemental Fund, effective July 1, 2026 with 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 a Supplemental Levy Fund to account for expenditures and revenues of the Emmet County Rural Services Supplemental Fund;

Adopted this 3rd day of March, 2026. Lisa Hansen, Chairperson Attest: Heidi Goebel, Auditor

Motion to approve the FY27 tax rates for Emmet County by Quastad,
General basic fund $3.66183 per $1000 taxable valuation.
General supplemental fund $2.50 per $1000 taxable valuation.
Rural basic fund $3.29126 per $1000 taxable valuation.
Rural supplemental fund 20 cents per $1000 taxable valuation.
Second by Pluth. All ayes. Motion carried.

Motion by Quastad to take a 5% decrease for the supervisors but increase 3% for other elected officials. Quastad noted the general fund balance hit from the state tax rate limitation reduction. Motion died for lack of second.

Goebel displayed FY24 supervisor wage increase of 10%, FY25 supervisors wage increase of 0%, FY26 supervisors wage increase of 3%.

Motion by Pluth to take a 0% for supervisors and 3% for other elected officials, second by Glasnapp. Discussion on general fund balance. Roll call vote: Glasnapp-aye; Pluth-aye; Quastad-nay; Hansen-nay. Motion did not pass.

Motion by Pluth to table the Resolution 26-09 FY 27 Compensation Board Recommendations for Elected Official Wages until next week, second by Quastad. All ayes. Motion carried. Elected official wage matrix for the Auditor's, Recorder's, Treasurer's Office correlates to Resolution 26-09 and will also be tabled until next week.

Goebel requested a layout change to the West Administration Building that is different from the August 5, 2025, board motion. Goebel cited new elections laws that require additional precinct election official training and use of the general supplemental fund for election cost.

Motion by Pluth that the north side of the West Admin layout become the Elections Center Office/ Training area and Auditor's Office, south side of West Admin offices will be Information Technology and Treasurer's Office; the recorder's office and assessors' office will remain in the courthouse in the current location, second by Glasnapp. Vote: Glasnapp, Pluth, Hansen-aye. Quastad-nay. Motion carried.

DRAINAGE:
DD44 update from Army Corp of Engineers through email about the permit needing to meet the requirement of allowing Aquatic Life Movement. Email from Drainage Engineer, Collin Klingbeil, asking the supervisors as drainage district trustees if the use of Rock Check Dams permit process should stop. Quastad will reach out to landowners to discuss.

Manure Management Plan reviewed by board.
Owner: DAGG AG LLC, Site #58993
Owner: Hilltop Hogs Site #63632

Motion by Pluth, second by Glasnapp to adjourn at 10:18 a.m. All ayes. Motion carried.

Board adjourned to a budget work session.

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Heidi Goebel, County Auditor Lisa Hansen, Chairman