Approved Emmet County Board of Supervisor Minutes
April 21, 2026 at 08:30 a.m.
Regular Meeting
Board Room, Courthouse

Present: Lisa Hansen, Chair; Jeff Quastad; Tim Schumacher, Vice-Chair; Todd Glasnapp; John Pluth

Media: Mike Tidemann, Ed Funston

Emmet County Employees present: Walter Davis-Oeth, Allison Fisher, Dan Burton

Chairperson Hansen, called the meeting to order. All in attendance recited the Pledge of Allegiance. Motion by Quastad, second by Pluth to approve the board meeting minutes, with noted changes, from 4-14-2026, also approving them for publication. All ayes. Motion carried. Motion to approve agenda by Pluth, second by Glasnapp. All Ayes, motion carried.

Committee updates: Quastad and Hansen-Petersen Point; Schumacher-RIDES; Glasnapp-NW Iowa Housing and Iowa Lakes Corridor. Public forum: none.

There have been two applications for weed commissioner. Fisher and Burton presented another proposal from secondary roads department to take on the weed commissioner duties in their office. Davis-Oeth stated that a specific person would need to be appointed. Proposal: The duties of the weed commissioner would be outside of regular work hours and weed commissioner's salary divided between Fisher and Burton.

Public hearing for the FY27 budget called to order by Chairperson Hansen. The Auditor's Office received no public comment for the public hearing. Motion to close public hearing by Quastad, second by Glasnapp. Roll call vote: Schumacher-aye; Glasnapp-aye; Pluth-aye; Quastad-aye; Hansen-aye. Motion carried.

Motion by Quastad, second by Schumacher to adopt Resolution 26-15 Emmet County FY27 Budget. Roll call vote: Schumacher-aye; Glasnapp-aye; Pluth-aye; Quastad-aye; Hansen-aye. Resolution adopted.

RESOLUTION 26-15 ADOPTION OF FY27 EMMET COUNTY TAX RATES, LEVY DOLLARS AND COUNTY BUDGET

WHEREAS, the Emmet County Board of Supervisors held the FY 2027 Budget Public Hearing on Tuesday, April 21, 2026 at 9:00 a.m. for input on the FY 2027 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 FY2027 Budget published property tax rates, property tax dollars levied and the FY27 county budget as presented to the Board and shown below:

Tax rates per $1000 of taxable property valuation with Gas & Electric: Excise/Property tax levy dollars by fund:

| | | | |
|---|---|---|---|
| $3.66183 (restricted) | General Basic Fund | $2,837,479 |
| $2.50 | General Supplemental Fund | $1,937,200 |
| $3.29126 (restricted) | Rural Basic Fund | $1,692,052 |
| $.20 | Rural Supplemental Fund | $102,821 |

| | | Budget 2026/2027 | Re-Est 2025/2026 | Actual 2024/2025 | AVG Annual % CHG |
|---|---|---|---|---|---|
| **REVENUES & OTHER FINANCING SOURCES** | | | | | |
| Taxes Levied on Property | 1 | 6,512,690 | 5,777,329 | 5,700,111 | 6.89 |
| Less: Uncollected Delinquent Taxes - Levy Year | 2 | 0 | 0 | 3,152 | |
| Less: Credits to Taxpayers | 3 | 237,000 | 0 | 358,153 | |
| Net Current Property Taxes | 4 | 6,275,690 | 5,777,329 | 5,338,806 | |
| Delinquent Property Tax Revenue | 5 | 50 | 25 | 120 | |
| Penalties, Interest & Costs on Taxes | 6 | 17,150 | 15,680 | 49,851 | |
| Other County Taxes/TIF Tax Revenues | 7 | 500,537 | 532,266 | 494,751 | 0.58 |
| Intergovernmental | 8 | 3,755,081 | 4,153,262 | 3,801,830 | |
| Licenses & Permits | 9 | 24,500 | 24,500 | 44,733 | |
| Charges for Service | 10 | 352,915 | 346,160 | 281,379 | |
| Use of Money & Property | 11 | 324,960 | 371,170 | 517,833 | |
| Miscellaneous | 12 | 344,618 | 326,668 | 440,028 | |
| **Subtotal Revenues** | 13 | 11,595,501 | 11,547,060 | 10,969,331 | |
| Other Financing Sources: | | | | | |
| General Long-Term Debt Proceeds | 14 | 14,000 | 20,000 | 31,227 | |
| Operating Transfers In | 15 | 1,424,058 | 1,277,233 | 1,242,627 | |
| Proceeds of Fixed Asset Sales | 16 | 0 | 0 | 0 | |
| **Total Revenues & Other Sources** | 17 | 13,033,559 | 12,844,293 | 12,243,185 | |
| **EXPENDITURES & OTHER FINANCING USES** | | | | | |

| | | | | | |
|---|---|---|---|---|---|
| Operating: | | | | | |
| Public Safety and Legal Services | 18 | 3,166,572 | 3,002,764 | 2,648,263 | 9.35 |
| Physical Health and Social Services | 19 | 1,047,338 | 1,034,114 | 913,826 | 7.06 |
| County Environment and Education | 21 | 634,227 | 606,549 | 518,330 | 10.62 |
| Roads & Transportation | 22 | 4,958,550 | 4,173,890 | 5,175,330 | -2.12 |
| Government Services to Residents | 23 | 749,669 | 725,084 | 643,292 | 7.95 |
| Administration | 24 | 1,798,728 | 2,970,916 | 2,044,306 | -6.20 |
| Nonprogram Current | 25 | 200,000 | 200,000 | 195,818 | 1.06 |
| Debt Service | 26 | 0 | 0 | 0 | |
| Capital Projects | 27 | 41,060 | 31,060 | 6,547 | 150.43 |
| **Subtotal Expenditures** | 28 | 12,596,144 | 12,744,377 | 12,145,712 | |
| Other Financing Uses: | | | | | |
| Operating Transfers Out | 29 | 1,424,058 | 1,277,233 | 1,242,627 | |
| Refunded Debt/Payments to Escrow | 30 | 0 | 0 | 0 | |
| Total Expenditures & Other Uses | 31 | 14,020,202 | 14,021,610 | 13,388,339 | |
| **Excess of Revenues & Other Sources** | | | | | |
| **over (under) Expenditures & Other Uses** | 32 | -986,643 | -1,177,317 | -1,145,154 | |
| Beginning Fund Balance - July 1, | 33 | 7,682,727 | 8,860,044 | 10,005,198 | |
| Increase (Decrease) in Reserves (GAAP Budgeting) | 34 | 0 | 0 | 0 | |
| Fund Balance - Nonspendable | 35 | 0 | 0 | 0 | |
| Fund Balance - Restricted | 36 | 475,000 | 0 | 0 | |
| Fund Balance - Committed | 37 | 0 | 0 | 0 | |
| Fund Balance - Assigned | 38 | 0 | 0 | 0 | |
| Fund Balance - Unassigned | 39 | 6,221,084 | 7,682,727 | 8,860,044 | |
| Total Ending Fund Balance - June 30, | 40 | 6,696,084 | 7,682,727 | 8,860,044 | |

| Proposed property taxation by type: | Proposed tax rates per $1,000 taxable valuation: |
|---|---|
| Countywide Levies*: 4,731,690 | Urban Areas: 6.16183 |
| Rural Only Levies*: 1,781,000 | Rural Areas: 9.65309 |
| Special District Levies*: 0 | Any special district tax rates not included. |
| TIF Tax Revenues: 0 | |
| Utility Replacement Excise Tax: | |

56,862

Adopted this 21st day of April 2026. Lisa Hansen, Board Chairperson Attest: Heidi Goebel, Auditor

Emmet County Fair Board insurance premium discussion. Pluth talked with Nancy Danielson, Blum and Leonard, about how the Fair Board is billed through the Emmet County Property and Liability Insurance Policy. Emmet County budgeted the same dollar amount contribution from FY26 to FY27.

Motion by Schumacher, second by Quastad to accept the FY2025 Cost Advisory Services Inc. (CASI) report. All ayes. Motion carried.

County Engineer, Walter Davis-Oeth, joined the meeting. Resolution 26-14 Approve Emmet County 5 Year Construction Program for FY27 tabled until April 28. The Emmet County FY 27 Secondary Roads Budget for the Iowa DOT tabled until April 28.

Motion by Quastad, second by Pluth to approve a Utility Permit for Iowa Lakes Electric Cooperative located at 430th Ave. High Lake Township, Section 27. All ayes. Motion carried. Motion by Schumacher, second by Pluth to approve a Utility Permit for Iowa Lakes Electric, Twelve Mile Lake Township, Section 2 and 11 located at 220th Street. All ayes. Motion carried. Motion by Quastad, second by Glasnapp to approve a Utility Permit for Iowa Lakes Regional Water located at 400th Ave., Center Township, Section 30. All ayes. Motion carried. A17 bridge construction does not have a start date yet, possibly early May.

Discussed handicapped parking stall on the west side for the new addition. City of Estherville will need to determine the access point when working with the county.

DRAINAGE: DD 29 discussed a wash out. EPA 17 got bids for the waterway outlet. Talked to Palo Alto Supervisors and accepted the low bid.

Quarterly reports reviewed: auditor, sheriff, recorder.

Manure Management Plans:
Owner: Summit Pork III, LLP Site: Denmark 30 Site #: 50578

Motion by Quastad, second by Glasnapp to adjourn at 10:12 a.m. All ayes. Motion carried.

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Heidi Goebel, County Auditor Lisa Hansen, Chairman