

Approved Emmet County Board of Supervisor Minutes
September 22, 2026 at 08:30 a.m.
Regular Meeting
Board Room, Courthouse

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

Media: Mike Tidemann, Ed Funston

Emmet County Employees present: Melanie Summers-Bauler, Walter Davis-Oeth, Lucas Oleson

Chairperson Hansen, called the meeting to order. All in attendance recited the Pledge of Allegiance.

Melanie Summers Bauler informed the Board that she needs to leave by 9:00 a.m. for a trial.

Motion by Quastad, second by Pluth to approve the board meeting minutes from the meeting 9.15.2026, also approving them for publication. All ayes. Motion carried. Motion to approve agenda by Glasnapp, second by Schumacher. All Ayes, motion carried.

Committee updates: Hansen-Early Childhood; Quastad-YES Center Board and Northwest Iowa Housing; Glasnapp-Iowa Great Lakes Corridor; Schumacher-NWIPDC and RIDES; Safety Meeting-Safety director will be on medical leave; Quastad and Hansen-Petersen Point fall festival.

DRAINAGE: Quastad, Summers Bauler, Steve Clark and Jon Martin from Dickinson County met with Bob Goodwin, drainage attorney, for the meeting about ED#3 and the Iowa DNR draw down of Twelve Mile Lake. Summary of Zoom meeting: Goodwin agreed with the thought that the Iowa DNR cannot hook up to the drainage district’s pipe at the current elevation. Quastad and Clark will draft an email to notify the Iowa DNR of this development.

Summers Bauler left the meeting at 8:46 a.m.

Public forum: Planning and Zoning Committee will meet on Thursday at 6 p.m.

Walter Davis-Oeth, County Engineer, and Lucas Oleson, Foreman, joined the meeting to present a bid for new equipment-excavator for approval. The used excavator has almost 6,000 hours on it. Motion by Schumacher, second by Pluth to purchase the 330 GC Hydraulic Excavator from Ziegler Cat for \$266,700 that amount reflects a trade in value \$64,000. All ayes. Motion carried.

Walter Davis-Oeth updated Board on Secondary Roads move into the new office, safety meeting in progress. Oleson noted how hard the road crew worked this summer on several projects that are not normally in their summer work schedule.

Michelle Cole, Case Manager at Seasons Center, joined the meeting to update the Board on case management. Seasons Center became the designated case managers for Emmet County with the State of Iowa mental health redesign. Care team services covered: case management, peer support, nursing case management, veteran services and vocational/ educational services. Cole has started outreach throughout Emmet County to make entities aware of services offered.

Motion to adopt Resolution 26-28 Continuation of Moratorium Solar Power by Schumacher, second by Quastad. Roll call vote: Schumacher-aye; Glasnapp-aye; Pluth-aye; Quastad-aye; Hansen-aye. Resolution adopted.
RESOLUTION #26-28 Continuation of a Moratorium on the Construction of USSES and BESS in the Unincorporated Areas Of Emmet County, Iowa

Emmet County Board of Supervisors’ Resolution No. 2026-28

Resolution to Establish a Temporary Moratorium on the Construction of Utility Scale Solar Energy Systems (USSES) and Battery Energy Storage Systems (BESS) in the Unincorporated Areas of Emmet County Iowa; and

WHEREAS the Board of Supervisors, hereafter referred to as “Board”, has concerns that in the future persons may desire to construct Utility Scale Solar Energy Systems (USSES), commonly referred to as solar farms, and/or Battery Energy Storage Systems (BESS) in the unincorporated areas of Emmet County, Iowa; and

WHEREAS the Board believes that before any such facilities are constructed in Emmet County, ordinances should be put in place to ensure that the Board and Zoning Administrator are aware of these projects in Emmet County and that the construction, operation, and deconstruction of these facilities would be subject to reasonable regulations that would ensure that said facilities are constructed and operated in a safe manner, the rights of persons or property within reasonable distance of said facilities are appropriately protected, and the conditions of County roads are protected; and

WHEREAS the Board desires to have said temporary moratoriums in place until such time as ordinances can be prepared and passed to provide appropriate regulation of said facilities.

BE IT THEREFORE RESOLVED by the Emmet County Board of Supervisors that:

1. The board does hereby establish and impose a temporary moratorium on the construction of a Utility Scale Solar Energy System (USSES), commonly referred to as solar farms, in the unincorporated areas of Emmet County. No USSES facilities or appurtenances to said facilities shall be constructed in the unincorporated areas of Emmet County. This shall include the renovation of any existing structures to be used as said facility. This moratorium will remain in place until December 31, 2026, at 11:59 p.m. unless extended by the Board prior to the expiration.
2. The Board does hereby establish and impose a temporary moratorium on the construction of a Battery Energy Storage Systems (BESS) in the unincorporated areas of Emmet County. No BESS facilities or appurtenances to said facilities shall be constructed in the unincorporated areas of Emmet County. This shall include the renovation of any existing structures to be used as said facility. This moratorium will remain in place until December 31, 2026, at 11:59 p.m. unless extended by the Board prior to the expiration.

3. The Emmet County Board of Supervisors reserves the right to end the moratorium on either USSS or BESS prior to the approved term of the moratorium upon completion of the amendments to the Emmet County Zoning Ordinance and satisfactory resolution of the issues as determined by the Emmet County Board of Supervisors.

4. This resolution as to both temporary moratoriums shall become effective upon passage. Signed 22nd day of September, 2026.

Signed: Lisa Hansen, Board Chair

Attest: Heidi Goebel, Auditor

Motion to renew the Emmet County Investment Policy by Glasnapp, second by Quastad. All ayes. Motion carried.

EMMET COUNTY INVESTMENT POLICY Updated 9/22/2026

Section 1. Scope of Investment Policy

- A. This Investment Policy of Emmet County shall apply to all operating funds, bond proceeds and other funds and all investment transactions involving operating funds, bond proceeds and other funds accounted for in the financial statements of Emmet County. Each investment made pursuant to this Investment Policy must be authorized by applicable law and this Investment Policy.
- B. The investment of bond funds or sinking funds shall comply not only with this investment policy, but also be consistent with any applicable bond resolution.
- C. This Investment Policy is intended to comply with the Iowa Code Chapters 12B and 12C or subsequent code reference.
- D. Upon passage and upon future amendment, if any, copies of this Investment Policy shall be delivered to all of the following:
 - 1. The Emmet County Board of Supervisors.
 - 2. All depository institutions or fiduciaries for public funds of Emmet County.
 - 3. The Emmet County Auditor.
 - 4. The Auditor engaged to audit any fund of Emmet County.

Section 2. Delegation of Authority

- A. In accordance with Section 12B.10, the responsibility for conducting investment transactions resides with the Treasurer of Emmet County. Only the Treasurer, or a person authorized by the Treasurer, may invest public funds.
- B. All contracts or agreements with outside persons investing public funds, advising on the investment of public funds, directing the deposit or investment of public funds or acting in a fiduciary capacity for Emmet County, shall require the outside person to notify the Emmet County Treasurer in writing within thirty (30) days of receipt of all communication from the auditor of the outside persons or any regulatory authority of the existence of a material weakness in internal control structure of the outside person or regulatory orders or sanctions regarding the type of services being provided to Emmet County by the outside persons.
- C. The records of investment transactions made by or on behalf of Emmet County are public records and are the property of Emmet County whether in the custody of the Treasurer or in the custody of a fiduciary or other third party.
- D. The County Treasurer shall establish a system of internal controls and investment practices. The internal controls shall be designed to prevent losses of public funds, to document those officers and employees of Emmet County responsible for elements of the investment process and to address the capability of investment management. The internal controls shall provide for receipt and review of the audited financial statement and related report on internal control structure of all outside persons performing any of the following for this public body:
 - 1. Investing public funds.
 - 2. Advising on the investments of public funds.
 - 3. Directing the deposit of investments of public funds.
 - 4. Acting in a fiduciary capacity for this public body.

A bank, savings and loan association or credit union providing only depository services shall not be required to provide an audited financial statement and related report on internal control structure.

The Emmet County Treasurer, and all employees who handle money, shall be covered with the Emmet County annual insurance crime policy through Iowa Community Assurance Pool.

Section 3. Objectives of Investment Policy

The primary objectives in order of priority, of all investment activities involving the financial assets of Emmet County shall be the following:

- 1. Safety: Safety and preservation of principal in the overall portfolio is the foremost investment objective.
- 2. Liquidity: Maintaining the necessary liquidity to match expected liabilities is the second investment objective.
- 3. Return: Obtaining a reasonable return is the third investment objective.

Section 4. Prudence

- A. When investing or depositing public funds, the Emmet County Treasurer shall exercise the care, skill, prudence and diligence under the circumstances then prevailing that a person acting in a like capacity and familiar with such matters would use to attain the Section 3 investment objectives. This standard requires that when making investment decisions, the Treasurer shall consider the role that the investment or deposit plays within the portfolio of assets of Emmet County and the investment objectives stated in Section 3.
- B. When investing the assets of Emmet County for a period of longer than 120 days, (other than savings and money market accounts) or when a Certificate of Deposit matures, the Treasurer shall request investment quotes from the State approved banks.

Section 5. Instruments Eligible for Investment

- A. Assets of Emmet County may be invested in the following:
 - 1. Interest bearing savings accounts, interest bearing money market accounts, and interest-bearing checking accounts at any bank, savings and loan association or credit union in the State of Iowa. All Iowa banks and Iowa savings associations as defined by Iowa Code Section 12C.1 are eligible for public fund deposits as defined by Iowa Code Section 12C.6A unless listed on the State Treasurer's website as being ineligible to accept public fund deposits. Each financial institution shall be properly declared as a depository and deposit amounts shall not exceed the limits of the resolution approved by the Emmet County Board of Supervisors annually on the 1st working day of January.
 - 2. Obligations of the United States government, its agencies and instrumentalities.
 - 3. Certificates of Deposit and other evidences of deposit at federally insured Iowa depository institutions approved and secured pursuant to Chapter 12C.
 - 4. Iowa Public Agency Investment Trust (IPAIT).
 - 5. Waivered Drainage, Stamped Drainage Warrants or improvement certificates of a drainage district.
- B. All instruments eligible for investment are further qualified by all other provisions of this Investment Policy, including Section 7 Investment Maturity Limitations and Section 8 Diversification Requirements. (for bond proceeds only) Other investments as may be allowed from time to time under the Code of Iowa, Chapters 12B and 12C.

Section 6. Prohibited Investments and Investment Practices

- A. The assets of Emmet County shall not be invested in the following:
 - 1. Reverse repurchase agreements.
 - 2. Futures and Options contracts.
- B. Assets of Emmet County shall not be invested pursuant to the following investment practices:
 - 1. Trading of securities for speculation or the realization of short-term trading gains.
 - 2. Pursuant to a contract providing for the compensation of an agent or fiduciary based upon the performance of the invested assets.
 - 3. If a fiduciary or other third party with custody of public investment transaction records of Emmet County fails to produce requested records when requested by this public body within a reasonable time, Emmet County shall make no new investment with or through the fiduciary or third party and shall not renew maturing investments with or through the fiduciary or third party.

Section 7. Investment Maturity Limitations

- A. Operating funds must be identified and distinguished from all other funds available for investment. Operating funds are defined as those funds which are reasonably expected to be expended during a current budget year or within Fifteen (15) months of receipt.
- B. All investments authorized in Section 5 are further subject to the following investment maturity limitations:
 - 1. Operating funds may only be invested in instruments authorized in Section 5 of this investment policy that mature within 397 days.
 - 2. The Treasurer may invest funds of Emmet County that are not identified as operating funds in investments with maturities longer than 397 days. However, all investments of Emmet County shall have maturities that are consistent with the needs and use of Emmet County.

Section 8. Diversification

- A. Where possible, investments of Emmet County shall be diversified to reduce the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. In establishing specific diversification strategies, the following general policies and constraints shall apply:
 - 1. Maturities shall be selected which provide stability of income and reasonable liquidity.
 - 2. Liquidity practices shall be used to ensure that the next disbursement date and payroll dates are covered through maturing investments, marketable U.S. Treasury bills or cash on hand shall be used at all times.
 - 3. Risks of market price volatility shall be controlled through maturity diversification so that aggregate price losses on instruments with maturities approaching one year shall not be greater than coupon interest and investment income received from the balance of the portfolio.

Section 9. Safekeeping and Custody

- A. All invested assets of Emmet County involving the use of a public funds' custodial agreement, as defined in Iowa Code Section 12B.10C, shall comply with all rules adopted pursuant to Chapter 12C. All custodial agreement shall be in writing and shall contain provision that all custodial services be provided in accordance with the laws of the State of Iowa.
- B. The Emmet County Treasurer shall at all times keep funds coming into their possession as public money in a vault or safe to be provided for that purpose or in one or more depositories approved pursuant to Chapter 12C.
- C. Safekeeping procedures shall be reviewed annually by the independent auditor

Section 10. Ethics and Conflict of Interest

The Treasurer and all officers and employees of Emmet County involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

Section 11. Reporting

The Emmet County Treasurer shall keep an investment book that will so the current portfolio in terms of maturity, rate of return and other features and summarize all investment transactions that have occurred for each fiscal year.

Section 12. Investment Policy Review and Amendment

This Investment Policy shall be reviewed every four years or more frequently as appropriate. Notice of amendments to the Investment Policy shall be promptly given to all parties noted in Section 1.
Lisa Hansen, Board Chair Lisa Rosburg, County Treasurer

Motion to approve the five new zoning applications/permits by Schumacher, second by Pluth. All ayes. Motion carried.

Motion by Quastad to abate the 2026 Drainage Assessments for Drainage District 63 \$9350 due to error, second by Glasnapp. All ayes. Motion carried.

Motion by Quastad to approve the September 22, 2026 Emmet County Personnel Policy, second by Pluth. All ayes. Motion carried.

Auditor Goebel will send a letter on behalf of the Board of Supervisors to the quasi-independent boards to adopt the new version of the personnel policy. If addendums need to be made, draw those up in writing, send to the county attorney for review and after the quasi-independent board votes on any addendums approved, those should be submitted to the Auditor’s Office by December 31, 2026 and those addendums will be in force for the duration of September 22, 2026 version of the Personnel Policy. Motion by Pluth, second by Glasnapp. All ayes. Motion carried.

Manure Management Plans:

Facility	Owner	Site #
Jan Len	Summit Pork IV	#60920
Vernon 12	Summit Pork II	#70470

Board discussed opening timeline of the addition and requirements of signage, door programming and removal of lower level barricade. Hansen will talk to IT about an electronic directory on a tv.

Motion to adjourn by Quastad, second by Glasnapp at 10:13 a.m. All ayes. Motion carried.

Heidi Goebel, County Auditor

Lisa Hansen, Chairman