

Approved Minutes Emmet County Board of Supervisor Minutes
September 28, 2021 at 9:00 a.m.
Regular Meeting
Board Room, Courthouse

Present: Jeff Quastad, Chair
Tim Schumacher, Vice-Chair
John Pluth, joined the meeting at 9:15 a.m.
Todd Glasnapp
Lisa K. Hansen

Absent:

Meeting ID: 882 4513 5764

Passcode: 426423

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Quastad, Chair, called the meeting to order. All in attendance recited the Pledge of Allegiance. Motion by Hansen, second by Schumacher to approve the minutes from last week's meeting with a correction, also approving them for publication. All ayes, motion carried.

During public forum, Quastad reported that he spoke with Rob Patterson of the Department of Natural Resources (DNR) and the DNR will be hiring Jacobson Westergard to establish a base line for the drainage district prior to the West Swan Lake project. Patterson will also provide the Board with a letter assuring that the DNR will restore the drainage district if necessary.

Quastad shared that he attended the pipeline public meeting last week and asked if the Supervisors would consider passing a resolution regarding pipelines crossing drainage districts. The Iowa Drainage District Association (IDDA) met last week and Quastad asked Amy Sathoff if she would scan and share with the Board the sample resolution from IDDA.

Hansen shared that the Armstrong Locker will be for sale and reported on an Early Childhood meeting she attended.

Quastad also attended an ECCOG meeting last week and a Juvenile Detention meeting and updated the Board on those meetings.

Schumacher will attend the Sioux Rivers Mental Health Region meeting today virtually.

Emmet County Assessor, Barb Bohm joined the meeting to report that the appeal to the Iowa Department of Revenue on the proposed 24% increase to multi-residential valuation was granted and Emmet County will have no increase on the multi-residential property class.

Emmet County Engineer, Walter Davis-Oeth joined the meeting and reported that the road crews are staying off the roads as much as possible during harvest. Davis-Oeth will be meeting with an architect today regarding shop improvements. He will also be meeting with the Union Pacific railroad regarding rough rail road crossings and rail road crossing sign concerns.

Emmet County Auditor, Amy M. Sathoff reported that the District Court FY2022 Appropriation needs to be adjusted. At this time the budget is 48.89% utilized. Motion by Glasnapp, second by Hansen to appropriate the entire \$40,000 District Court FY2022 budget. Ayes: Glasnapp, Pluth, Hansen and Quastad. Nays: Schumacher.

Human Resources Director, Heidi Goebel joined the meeting and presented Resolution 21-26 making temporary changes to Health and Dependent Care flex savings accounts as allowed by the Consolidated Appropriations Act of 2021. The Resolution reads as follows:

RESOLUTION #21-26

TEMPORARY CHANGES TO HEALTH AND DEPENDENT CARE FSA AS ALLOWED BY THE CONSOLIDATED APPROPRIATIONS ACT OF 2021.

FLEXIBLE BENEFIT PLAN AMENDMENT

1.1 Adoption and effective date of Amendment.

The Employer adopts this Amendment to the Section 125 Cafeteria Plan ("Plan") to reflect a change in plan design.

1.2 The Employer and plan sponsor intend this Amendment as good faith compliance with the Plan provision. This Amendment shall be effective on or after the date the Employer elects in Section 2.1 below.

1.3 Supersession of inconsistent provisions. This Amendment shall supersede the provisions of the Plan to the extent those provisions are inconsistent with the provisions of this Amendment.

ARTICLE II

TEMPORARY CHANGES TO HEALTH AND DEPENDENT CARE FSA ACCOUNTS AS ALLOWED BY THE CONSOLIDATED APPROPRIATIONS ACT OF 2021.

2.1 Effective Date. This Amendment is effective as of 1/1/2021

2.2 Change of Plan Design. Notwithstanding any provision contained in this Flexible Benefit.

2.3 Plan to the contrary, the change to allow certain eligible unreimbursed medical items for reimbursement:

New Plan Design:

To allow the following temporary changes to this Employer Section 125 Cafeteria Plan to provide additional flexibility for participants to access funds in light of the COVID-19 Pandemic that allows temporary changes to The Plan's Carryover rules, qualifying child limits under dependent care FSA's, midyear election changes and post termination reimbursements as listed below:

FSA Mid-year Election Changes:

1. Health FSA or DCAP election changes (including revocations, increases, decreases, or new elections.) These additional election changes are permitted regardless of whether the basis for the change otherwise meets the requirements of the IRS permitted election change regulations, and regardless of whether the change has been requested because of the COVID outbreak. The relief is limited to flexible spending arrangements.

The following rules apply:

- a. Retroactive elections are not permitted.
- b. An employee who makes a mid-year change election to enroll in the health FSA or Dependent Care **CANNOT** submit expenses incurred before the effective date of the enrollment.
- c. Employer can limit mid-year election changes under flexible spending arrangements to amounts that are no less than what has already been reimbursed.

- 2. **Carryovers:** To permit both Health FSA and Dependent Care FSA participants to carry over unused balances as of the end of the plan year ending in 2020 to plan year ending in 2021 and to carryover unused balances as of end of plan year 2021 to the plan year ending in 2022. For calendar year plans, that means that unused balances as of 12/31/2020 or 12/31/2021 may be carried over, respectively, to 2021 and 2022.
- 3. **Post Termination Reimbursements:** To enable a Health FSA to provide a participant who ceases participation in the plan during the calendar years 2020 or 2021 the opportunity to continue to receive reimbursements for any balances remaining for eligible post-termination expenses incurred during the remainder of the plan year through the end of the plan year in which the participation ceased.

Qualifying Child under Dependent Care FSAs

- 4. **Qualifying Child under Dependent Care FSAs:** To allow dependent care FSA to provide a limited ability to cover the expenses of a child who reaches the age 13 either during the plan year for which the regular enrollment period was on or before January 31, 2020, or to the extent of any unused balance for that plan year, the subsequent plan year.

This Amendment has been executed this 28th Day of September, 2021.

Name of Employer: Emmet County
By: Chair, Jeff Quastad

Attest: Auditor, Amy M. Sathoff

Motion by Hansen, second by Schumacher to adopt Resolution 21-26 as presented. Roll Call Votes: Ayes: Glasnapp, Pluth, Hansen, Schumacher and Quastad. Nays: None.

Goebel also presented Resolution 21-27 Amending Emmet County’s Section 125 Flexible Benefit Plan as shown below:

**R E S O L U T I O N #21-27
FLEXIBLE BENEFIT PLAN AMENDMENT**

1.4 Adoption and effective date of Amendment.

The Employer adopts this Amendment to the Section 125 Cafeteria Plan (“Plan”) to reflect a change in plan design.

1.5 The Employer and plan sponsor intend this Amendment as good faith compliance with the Plan provision. This Amendment shall be effective on or after the date the Employer elects in Section 2.1 below.

1.6 Supersession of inconsistent provisions. This Amendment shall supersede the provisions of the Plan to the extent those provisions are inconsistent with the provisions of this Amendment.

ARTICLE II

MAXIMUM DEPENDENT CARE FSA CONTRIBUTION FOR 2021

2.1 Effective Date. This Amendment is effective as of May 1, 2021

2.2 Change of Plan Design. Notwithstanding any provision contained in this Flexible Benefit.

2.3 Plan to the contrary, the change to allow for a temporary increase in dependent care elections for calendar year 2021.

New Plan Design: To allow a temporary increase in the Maximum IRS limit for dependent care elections for 2021 only:

This Plan amendment allows for a TEMPORARY increased limit in Dependent Care FSA for 2021 as allowed by the American Rescue Plan Act of 2021 passed by congress and signed into law March 11, 2021 and effective 5/1/2021 Single filers can contribute up to \$5,250 (increased from \$2,500) and married couples filing jointly can contribute up to \$10,500 (increased from \$5,000). Election changes cannot be retroactive. These limits apply to plan year starting 1/1/2021 and ending 12/31/2021.

This Amendment has been executed this 28th Day of September 2021.

Name of Employer: Emmet County
Chair, Jeff Quastad

Attest:
Auditor, Amy M. Sathoff

Motion by Schumacher, second by Glasnapp to adopt Resolution 21-27 as presented. Roll Call Votes: Ayes: Glasnapp, Hansen, Schumacher and Quastad. Nays: Pluth.

The Board reviewed the following Manure Management Plans:

| Owner | Facility | Facility ID# |
|---------------------------|--------------------------|--------------|
| Summit Pork II, LLP | Denmark 24 | #70513 |
| Dustin Tirevold | Farm 182-Dustin Tirevold | #64087 |
| K&T Olson Swine, LLC | K&T Olson Swine | #69122 |
| East Swan Swine Care, LLC | East Swan Swine Care | #69107 |
| White Swan Farms, LLC | Tirevold Finisher Farm | #65440 |

Motion by Pluth, second by Hansen to adjourn the meeting at 9:55 a.m. All ayes, motion carried.

Amy M. Sathoff
Auditor

Jeff Quastad
Chair