

Approved Emmet County Board of Supervisor Minutes
 February 6, 2024 at 9:00 a.m.
 Regular Meeting
 Board Room, Courthouse

Present: Todd Glasnapp, Chair
 John Pluth
 Tim Schumacher
 Lisa K. Hansen
 Jeff Quastad
 Absent: None

Media: Mike Tidemann and Ed Funston

Chairman Glasnapp, called the meeting to order. All in attendance recited the Pledge of Allegiance. Motion by Hansen, second by Quastad to approve the minutes from the last meeting on 01.30.2024 with correction. Also approving minutes for publication. All ayes, motion carried.

During public forum, Quastad discussed ECCOG trailer replacement. ECCOG replacement trailer cost is estimated between \$95,000 to \$115,000. Schumacher shared RIDES meeting materials with board. Schumacher and Pluth discussed the award winners at the Iowa Great Lakes Corridor meeting last week. Schumacher will attend the ISAC state supervisor meeting this week.

Sean Bell, with Steelhead Vestas Wind Energy development, introduced himself to the board.

Melanie Summers Bauler shared that Tim Whipple with Ahlers and Cooney, will be at the ISAC spring conference.

Walter Davis-Oeth Emmet County Engineer, joined the meeting to discuss the approval of pavement markings quote. Motion by Quastad, second by Pluth to approve the lowest quote for pavement markings of \$91,230.80 from Vogel. All ayes. Motion carried.

Davis-Oeth gave road report and new building construction update.

Motion by Quastad, second by Pluth to appoint James Rosendahl as drainage attorney. All ayes. Motion carried.

Motion by Schumacher, second by Hansen to approve the donation of the Peterson Point wood burning stove to the Ringsted Museum. All ayes. Motion carried.

Auditor's Assistant, Mackenzie Kollasch joined the meeting to go over Personnel policy review by Ahlers and Cooney. Motion by Schumacher, second by Hansen to approve the personnel policy be sent for review by Ahlers and Cooney. All ayes. Motion carried.

Acceptance of external audit results for FY23. Motion by Pluth, second by Hansen. All ayes. Motion carried.

Board reviewed Auditor Quarterly Report. Discussion

Public hearing for budget amendment #2 opened by Chairman Glasnapp. No public comments were received in the auditor's office. No public comments received during public hearing. Motion to close the public hearing by Quastad, second by Schumacher. Roll call vote to close public hearing, Schumacher-aye, Hansen-aye, Pluth-aye, Quastad-aye, Glasnapp-aye. All ayes. Motion carried.

Motion to adopt Resolution #24-06 Emmet County Budget Amendment #2 by Hansen, second by Schumacher. Roll call vote. Quastad-aye, Pluth-aye, Hansen-aye, Schumacher-aye, Glasnapp-aye. All ayes. Resolution adopted.

RESOLUTION 24-06
ADOPTION OF FY2024 EMMET COUNTY BUDGET AMENDMENT #2

WHEREAS, the Emmet County Board of Supervisors held the FY 2024 Budget Amendment #2 Public Hearing on Tuesday, February 6, 2024 at 10:00 a.m.

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET				
EMMET COUNTY				
Fiscal Year July 1, 2023 - June 30, 2024				
The EMMET COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2024				
Meeting Date/Time: 2/6/2024 10:00 AM	Contact: Heidi Goebel	Phone: (712) 362-4261		
Meeting Location: Board Room Emmet County Courthouse 609 1st Ave N, Estherville, Iowa				
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	5,259,757	0	5,259,757
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	136,916	0	136,916
Net Current Property Tax	4	5,122,841	0	5,122,841
Delinquent Property Tax Revenue	5	1,000	0	1,000
Penalties, Interest & Costs on Taxes	6	16,000	0	16,000
Other County Taxes/TIF Tax Revenues	7	402,599	0	402,599

Intergovernmental	8	3,414,970	0	3,414,970
Licenses & Permits	9	23,500	0	23,500
Charges for Service	10	364,671	0	364,671
Use of Money & Property	11	38,910	0	38,910
Miscellaneous	12	253,397	0	253,397
Subtotal Revenue	13	9,637,888	0	9,637,888
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	1,219,619	0	1,219,619
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	10,857,507	0	10,857,507
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	2,617,014	54,000	2,671,014
Physical Health and Social Services	19	942,751	13,575	956,326
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	654,441	40,000	694,441
Roads & Transportation	22	5,382,290	0	5,382,290
Government Services to Residents	23	739,501	0	739,501
Administration	24	2,102,485	167,800	2,270,285
Nonprogram Current	25	200,000	15,000	215,000
Debt Service	26	0	0	0
Capital Projects	27	50,000	0	50,000
Subtotal Expenditures	28	12,688,482	290,375	12,978,857
Other Financing Uses:				
Operating Transfers Out	29	1,219,619	0	1,219,619
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	13,908,101	290,375	14,198,476
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-3,050,594	-290,375	-3,340,969
Beginning Fund Balance - July 1, 2023	33	9,169,344	0	9,169,344
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	506,395	0	506,395
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	5,612,355	-290,375	5,321,980
Total Ending Fund Balance - June 30, 2024	40	6,118,750	-290,375	5,828,375
Explanation of Changes: Juvenile Detention, Legal and Court Related Services- bills have exceeded budget, General Assistance-incorrect entry of salary on initial budget, LOSST funds-obligations made for gravel crushing, Economic Development Fund-loan to Armstrong Golf Course, Administration-Software upgrade, pipeline legal fees, Stateline Cooperative legal fees, HF 718 budget statement postage and office supplies for mailing				

THEREFORE, BE IT RESOLVED that the Emmet County Board of Supervisors approves the FY2024 Budget Amendment #2 published and as presented to the Board. Approved this 6th day of February, 2024.

EMMET COUNTY BOARD OF SUPERVISORS: Todd Glasnapp, Chairperson ATTEST: Heidi Goebel, Auditor

Discussion to reach a final set of courthouse plans with CMBA Brett and Adam to put out to bid.

Courthouse sewer line video done by Drain Pro was played. Discussion of a plan forward to integrate sewer line repair with courthouse remodel.

Motion to adjourn by Schumacher, second by Hansen to adjourn at 11:45 a.m. All ayes. Motion carried.

Heidi Goebel, Auditor

Todd Glasnapp, Chairman