

Courthouse  
Emmetsburg, Iowa  
April 23, 2024, 8:00 a.m.

The Palo Alto County Board of Supervisors met in regular session. Members present: Craig Merrill, Chair; Roger Faulstick, Linus Solberg, Keith Wirtz, Ronald Graettinger. Present: Diane Weiland, Reporter/Democrat; Anne Quail, County Attorney; Carla Larson—conference call, Jim & Sharon Neighbors, Aletha King, Zoning; Neil Dahlquist; Jordan Morey, Auditor's Office. Conference call: Sean Bell, Shane Roche—Lost Island Wind.

Unless otherwise indicated, all of the motions offered at this meeting were carried with the following vote: Ayes: Graettinger, Wirtz, Solberg, Faulstick, Merrill. Nays: None. Abstentions: None.

Craig Merrill, Chair, called the meeting to order and led the Pledge of Allegiance.

Motion by Wirtz, 2nd by Graettinger to approve the agenda for April 23, 2024. Motion Carried.

Motion by Graettinger, 2nd by Solberg to approve the minutes for April 17, 2024. Motion Carried.

Motion by Faulstick, 2<sup>nd</sup> by Wirtz to approve change order and pay application for the Public Safety Center for April 1, 2024. Motion Carried.

Jim Neighbors was present for public comment. Jim asked about SF6 gas in the blades of wind turbines and decommissioning.

Walter Davis-Oeth, County Engineer, met with the Board.

Motion by Graettinger, 2<sup>nd</sup> by Solberg to approve a utility permit to Iowa Lakes Regional Water in Section 29 & 32 of Lost Island Township. Motion Carried.

Motion by Solberg, 2<sup>nd</sup> by Wirtz to approve a utility permit to Iowa Lakes Electric in Section 34 of Lost Island Township. Motion Carried.

Motion by Graettinger, 2<sup>nd</sup> by Faulstick to introduce and approve Resolution No. 4-23-2024 (A). Ayes: Faulstick, Wirtz, Solberg, Graettinger, Merrill. Nays: none. Resolution Passed.

**RESOLUTION No. 4-23-2024 (A)**

**Approval of FY 2024-2025 Budget and Certification of Taxes**

WHEREAS, the Palo Alto County Board of Supervisors has considered the proposed FY 2024-2025 county budget and certification of taxes, and

WHEREAS, a public hearing concerning the proposed county budget was held on April 23, 2024; and the budget was published as provided by Iowa Code. No written comments were received and there were no questions from the public.

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Palo Alto County that the county budget and certificate of taxes for FY 2024-2025, as set forth in the budget summary, is hereby adopted and that the Palo Alto County Auditor is directed to file said budget and to establish accounting records in accordance with the attached schedules.

BE IT FURTHER RESOLVED that the Chairperson and the County Auditor be and are hereby authorized to sign the approved FY 2024-2025 county budget.

Signed and dated this 23rd day of April, 2024.

Craig Merrill, Chairman

Palo Alto County Board of Supervisors

ATTEST: Carmen Moser, Palo Alto County Auditor

Motion by Faulstick, 2<sup>nd</sup> by Wirtz to introduce & approve Resolution No. 4-23-2024. Ayes: Merrill, Graettinger, Solberg, Wirtz, Faulstick. Nays: none.  
Resolution Passed.

RESOLUTION NO. 4-23-2024

Resolution of the Palo Alto County Board of Supervisors

Fund Balance Assigned and Restricted Pursuant to GASB 54

**WHEREAS**, the Governmental Accounting Standards Board (“GASB”) has issued Statement 54 (“GASB 54”), a new standard for governmental fund balance reporting and governmental fund type definitions that became effective in governmental fiscal years starting after June 15, 2010, and

**WHEREAS**, The Palo Alto County Board of Supervisors is required to implement GASB 54 requirements, and to apply such requirements to its financial statements beginning with the fiscal year 2024-2025; and

**NOW THEREFORE BE IT RESOLVED THAT** the Palo Alto County Board of Supervisors hereby adopts the following:

On April 23, 2024, the Palo Alto County Board of Supervisors approved:

\$100,000 Assigned for Future County Buildings and Repairs

Craig Merrill, Chair

Palo Alto County Supervisors

Attest: Carmen Moser, Palo Alto County Auditor

Motion by Graettinger, 2<sup>nd</sup> by Solberg to approve the library contract for FY25. Motion Carried.

Bill Hanigan, Attorney met with the Board by conference call. Bill provided an update to the Board on the Lost Island wind application. Bill informed the Board that Lost Island Wind is requesting a 3-year permit. There are 2 permits necessary. The site approval permit and the underground construction permit. Bill explained that during decommission the owner is required to comply with all environmental laws and regulations set by the EPA. Lost Island Wind continues to work on issues & Bill will update the Board next week.

Committee Reports: Keith—Early Childhood.

Motion by Faulstick, 2<sup>nd</sup> by Graettinger to approve the county claims & drainage claims for April 23, 2024. Motion Carried.

**General Basic Fund**

Amazon Capital Services	Buildings	139.81
AT&T Mobility	Telecommunications Serv.-	416.37
Brew Oil LLC	Cash Allowances	110.00
Buhrow Construction	Buildings	4142.27
Canon	Photocopy & Dup. Serv.	166.00
Central Iowa Distributing Inc	Custodial Supplies	523.00
Dan Cooper Builders	Buildings	105.00
COVERT TRACK GROUP, INC.	Contract Carriers	600.00
CoZo Sandy Bubke	Education/Training/Hotel	100.00
E.M.U.	utilities	1814.35
GALLS, LLC	Secret Investigations	480.06
Harris Sanitation	Sanitation & Disposal Ser	272.00
Hy-Vee Accounts Receivable	Acute & Emergency Treat.	41.63
IA COUNTY RECORDER'S ASSN %Ann	Education/Training/Hotel	200.00
IA County Recorder's Assoc	Education/Training/Hotel	20.00
IA Lakes Comm College	Food & Provisions	573.30

IA Lakes Electric Coop	Electric Light & Power	901.00
Iowa Lakes Regional Water	Water & Sewer	330.67
IA Prison Industries	Clothing & Dry Goods	877.33
IA Secretary of State	Other	30.00
IA State Assn of Counties	Education/Training/Hotel	250.00
IA STATE COUNTY TREAS ASSOC Ma	Education/Training/Hotel	150.00
JCL Solutions	Stationery/Forms/Gen Ofc	1698.55
Jere Kay Gravel	Permanent Landscaping	825.00
KRISTAT AUTO PARTS LLC	Miscellaneous Repair	333.28
Mainstay Systems of Iowa LLC	Contract Carriers	106.65
Timothy McCarthy	Misc Expense	800.00
Brent Mehan	Animal Bounties & Apiaris	400.00
MidAmerican Energy	electricity	2564.78
Midwest Lake Service	Buildings	610.00
Midwest Pest	Contract Carriers	150.00
CARISSA NELSON	Wages-Temp, Pt. Time Empl	34.00
New Century FS	Chemicals & Gases-Herb.	1040.47
Palo Alto Co Comm Health Ser	Board of Health	1494.06
Parallel Ag	Miscellaneous Repair	101.79
Plumbing & Heating Wholesale	Buildings	59.40
Quill Corporation	Stationery/Forms/Gen Ofc	200.97
Ricoh USA, Inc.	Office & Data Processing	14.07
City of Ruthven	Utilities Payments	171.62
Swanson Hardware	Minor Equip & Hand Tools	5277.49
Swift Air	Buildings	628.00
Thomson Reuters West Payment C	Legal Research Service	653.00
UMB BANK, N.A. Attn: Diana Van	Misc Expense	600.00
Dean Ver Mulm O.D.	Other	24.00
VISA	Office Equip & Furniture	1107.90
Windstream	phone	823.09
<b><u>General Supplemental Fund</u></b>		
ELECTION SYSTEMS & SOFTWARE	Stationery/Forms/Gen Ofc	1417.05
E.M.U.	utilities	280.11
MidAmerican Energy	electricity	41.33
<b><u>American Rescue Plan Act 2021</u></b>		
Bauer Plumbing & Heating Inc.	Misc Expense	540.67
JCL Solutions	Misc Expense	269.13
<b><u>Opioid Settlement Special Rev</u></b>		
Iowa Board of Certification At	Other Treatment, Prev, Ot	285.00
Haley Keihn	Prevention Programs	25.00
<b><u>Rural Services Basic Fund</u></b>		
Al Firkins	Buildings	400.00
Graettinger Hardware	Buildings	342.98
IA Comm Pool Administrators Io	Equipment	1095.00
IA Lakes Electric Coop	Electric Light & Power	192.00
Northern Rolloff	Other	2472.00
Rooney's Auto & Custom Exhaust	Fuels	61.26
Rouse Tire and Repair, LLC	Equipment	225.00
Shamrock Recycling, Inc	Sanitation & Disposal Ser	2426.98
<b><u>Special Revenue-SheriffReserve</u></b>		
JAYDEN NELSON	Education/Training/Hotel	70.00
<b><u>Secondary Road Fund</u></b>		
Alliant Energy	Engineering Services	15.17
Amazon Capital Services	Engineering Services	190.85
Arnold Motor Supply ATT: Sue	Engineering Services	22.77
Cintas	Engineering Services	75.08
City of Cylinder	Engineering Services	55.00

E.M.U.	Engineering Services	617.87
Emmetsburg Publishing Co.	Engineering Services	255.00
Graettinger Hardware	Engineering Services	29.42
Graettinger Mun. Utilities Gra	Engineering Services	844.38
Graves Construction Co., Inc	Engineering Services	49025.30
IA Lakes Electric Coop	Engineering Services	26.61
Jackson's Heavy Equipment	Engineering Services	11675.00
KRISTAT AUTO PARTS LLC	Engineering Services	431.82
Martin Marietta Agg	Engineering Services	1183.70
MidAmerican Energy	Engineering Services	1021.76
Murphy Tractor & Equipment	Engineering Services	212.78
NEW Cooperative, Inc.	Engineering Services	721.03
North Central International Fo	Engineering Services	264.47
NUSS TRUCK & EQUIPMENT	Engineering Services	250.31
Rouse Tire and Repair, LLC	Engineering Services	335.00
Ruthven Coop Oil Co	Engineering Services	21434.04
Safety Flag Company	Engineering Services	1120.00
Ziegler Inc	Engineering Services	297.56
<b><u>Jail Capital Projects</u></b>		
Electronic Specialties	Buildings	521.09
MIDWEST CONSTRUCTION CONSULTAN	Buildings	720.32
Midwestern Mechanical, INC	Buildings	39709.65
<b><u>Debt Service Fund</u></b>		
UMB BANK, N.A. Attn: Diana Van	Interest-GO Bonds	1284435.62
<b><u>Emergency Mgmnt Agency</u></b>		
Advexure LLC	Parts	7024.30
Amazon Capital Services	Other	47.18
Kayla Hagen	Parts	10.00
<b><u>E911 Surcharge Fund</u></b>		
Dawn Buettner	Education/Training/Hotel	30.80
Kayla Hagen	Education/Training/Hotel	510.72
Verizon	phone service	3.71
Visual Edge IT, Inc.	Miscellaneous Repair	552.00
Windstream	phone	512.00
<b><u>Drainage Claims</u></b>		
DD 23 Main Open	DD 23 Main Tile-Transfer	24982.77
Bolton & Menk, Inc.	DD 61 N-Eng Exp	8380.50
Bolton & Menk, Inc.	DD 64-Eng Exp	11790.50
Goodwin Law Office, P.C.	DD 180 Lat 1-Attny Fees	881.95
Timothy McCarthy	DD 114 Main-Beaver Trap	400.00
Timothy McCarthy	DD 81-Beaver Trapping	850.00

Motion by Graettinger, 2<sup>nd</sup> by Wirtz to adjourn. Motion Carried.

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Craig Merrill, Chairman

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Carmen Moser, County Auditor