Courthouse
Emmetsburg, Iowa
April 21, 2026, 8:30 a.m.

The Palo Alto County Board of Supervisors met in regular session. Members present: Linus Solberg, Chair; Keith Wirtz, Ron Graettinger, Craig Merrill; Roger Faulstick-on conference call. Present: Diane Weiland, Reporter/Democrat; Anne Quail, County Attorney; Jordan Morey, Auditor's Office.

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

Linus Solberg, Chair, called the meeting to order and lead the Pledge of Allegiance.

Motion by Graettinger, 2nd by Wirtz to approve the agenda for April 21, 2026. Motion Carried.

Motion by Graettinger, 2nd by Wirtz to approve the minutes for April 14, 2026. Motion Carried.

Motion by Merrill, 2nd by Wirtz to approve completion of septic grant for Michael & Tracey Carlson. Motion Carried.

Motion by Graettinger, 2nd by Merrill to approve a septic grant application for Matt Elbert. Motion Carried.

Motion by Wirtz, 2nd by Merrill to approve the FY25 audit report. Motion carried.

Jon Rosengren, Bolton & Menk, met with the Board by conference call. Jon recommends award of the nutrient reduction wetland project to LeRoy & Son's Inc. for the bid amount $286,782.00.

Motion by Merrill, 2nd by Wirtz to award the low bid to LeRoy & Son's Inc. for $286,782 for the nutrient reduction wetland project (Drainage District 923). Motion Carried.

No one was present for public comment.

Committee Reports: Roger—drainage; Ron—FEMA maintenance report meeting; Keith-drainage.

Motion by Merrill, seconded by Graettinger to introduce and approve Resolution 4-21-2026 (A) on April 21, 2026. Ayes: Wirtz, Graettinger, Merrill, Faulstick, Solberg.
Nays: none. Resolution passed.

RESOLUTION No. 4-21-2026 (A)
Approval of FY 2026-2027 Budget and Certification of Taxes

WHEREAS, the Palo Alto County Board of Supervisors has considered the proposed FY 2026-2027 county budget and certification of taxes, and

WHEREAS, a public hearing concerning the proposed county budget was held on April 21, 2026; and the budget was published as provided by Iowa Code. No written comments were received and no one representing the public was present for the hearing.

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Palo Alto County that the county budget and certificate of taxes for FY 2026-2027, 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 2026-2027 county budget.

Signed and dated this 21st day of April, 2026.
/s/Linus Solberg, Chairman
Palo Alto County Board of Supervisors
/s/Attest: Carmen Moser, Palo Alto County Auditor
Resolution Passed.

Motion by Graettinger, 2nd by Wirtz to introduce and approve Resolution No. 4-21-2026.
Ayes: Wirtz, Graettinger, Merrill, Faulstick, Solberg.
Nays: none. Resolution Passed.

RESOLUTION NO. 4-21-2026
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 2026-2027; and

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

On April 21, 2026, the Palo Alto County Board of Supervisors approved:

$125,000 Assigned for Future County Buildings and Repairs
The above Resolution is adopted this April 21, 2026.

/s/Linus Solberg, Chair
Palo Alto County Supervisors

/s/Attest: Carmen Moser
Palo Alto County Auditor

Motion by Wirtz, 2nd by Graettinger to adjourn. Motion Carried.

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Linus Solberg, Chairman

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Carmen Moser, Auditor