Courthouse
Emmetsburg, Iowa
August 11, 2026, 8:00 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. Present: Diane Weiland, Reporter/Democrat; Anne Quail, County Attorney; Jordan Morey, Auditor's Office; Nick Leuer.

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 Wirtz, 2nd by Graettinger to approve the agenda for August 11, 2026. Motion Carried.

Motion by Graettinger, 2nd by Faulstick to approve the minutes for August 4, 2026. Motion Carried.

Motion by Merrill, 2nd by Wirtz to approve the Recorder's monthly report ending July 31, 2026. Motion carried.

Aletha King, Zoning, met with the Board. Present: Dave, Ryan & Lucas Girres, Kandi Terwilleger, Mark Terwilleger, Brian Westergard, Grant Westergard, Marlys Graettinger, Ron Kropf, Craig & Karen Thu. Planning & Zoning met on Monday evening and approved the mater matrix for S & L Finisher to increase capacity. Planning & Zoning denied the GW Livestock condition use permits because they do not meet the Palo Alto County Good Neighbor Policy. Kandi Terwilleger & Marlys Graettinger made comments regarding the location of the sites in Section 24 & 4 of Lost Island Township. Grant Westergard spoke regarding his application and will plant trees to help with odor from the nursery.

Motion by Wirtz, 2nd by Faulstick to approve the master matrix for S & L Finisher, LLC, in Section 30 of West Bend Township. Motion Carried.

Motion by Faulstick, 2nd by Merrill to deny the conditional use permit for GW Livestock in Section 4 of Lost Island Township. Motion Carried.

Motion by Merrill, 2nd by Wirtz to deny the conditional use permit for GW Livestock Site 2 in Section 24 of Lost Island Township. Motion Carried.

Committee Reports: Merrill- Economic Development

No one was present for public comment.

John King, Sheriff, met with the Board to discuss an amendment to the animal ordinance, requesting to add livestock to the animal ordinance.

Motion by Graettinger, 2nd by Faulstick to introduce and approve Resolution No. 8-11-2026 changing fixed asset capitalization policy. Ayes: Merrill, Wirtz, Graettinger, Faulstick, Solberg. Nays: none.
Resolution Passed.

Changing Fixed Asset Capitalization Policy
Resolution No. 8-11-2026

Effective: August 11, 2026

Whereas, $5,000.00 is the current value for capitalizing Palo Alto County equipment fixed assets for financial reporting purposes; and

Whereas, the Government Finance and Accounting organization approved a recommended practice, "Establishing Appropriate Capitalization Thresholds for Tangible Capital Assets," that states in no case should a government establish a capitalization of not less than $10,000 for any individual item; and

Whereas, increasing the capitalization policy aligns with the Federal Equipment threshold; and

Whereas, Palo Alto County will continue to account for and maintain control of non-capitalized assets at the department level through annual inventory and insurance reporting.

Therefore, be it resolved that the current capitalization policy of $5,000 for fixed assets be increased to $10,000 for general fixed asset equipment; $65,000 for land and buildings; $65,000 for infrastructure, SBITA, leased assets, and intangibles assets.

/s/LJ Solberg, Chair
/s/Attest: Carmen Moser, Auditor

The Board reviewed bids received for roof repairs at the Brink Building.
Motion by Graettinger 2nd by Faulstick to approve the bid from Spray Seal for $30,710 for roof repairs at the Brink Building. Motion Carried.

Motion by Wirtz, 2nd by Graettinger to approve drainage district repairs for FEMA for drainage districts repair less than $50,000 (see chart) and to set the bid letting date for September 1, 2026, at 9:00 a.m. at the Courthouse. Motion Carried.

Collin Klingbeil, Jacobson-Westergard, met with the Board for the drainage district Hearings on Repairs for Drainage District 61 Main Open, 80 Lower Main, 84 and 175. Present: Karen & Craig Thu, Dave Fickbohm, Pat Fogarty, Lisa Willging, Audrey Baatz, Duane Metzger, Linda Koppie, Dean Gunderson, Lucas Straw, Kirby Sampson, Frank Bringelson.
No objections on file.

Collin presented the report on repairs and funding for drainage districts and landowners asked questions regarding the funding and repairs. Nick Leuer was present & has made some repairs on DD 175 and will be re-checked when the contractor makes repairs.

Motion by Wirtz, 2nd by Merrill to approve the drainage district repairs for DD 61 Main Open, 80 Lower Main, 84, and 175 and set the bid letting date for September 1, 2026, at 9:00 a.m. at the courthouse boardroom. Motion Carried.

The Board of Supervisors met with the Pocahontas Board of Supervisors at 1:00 p.m. at the Election Center for the Hearing on Repairs for Jt. 63 Main Open Ditch.
Present: Pocahontas County Supervisors: Peter Seehusen, Kyle Smith, Clarance Siepker, Brent Aden, Louis Stauter; Bryan Rahn, Haley Toms, Kirby Sampson.

Collin Klingbeil, Jacobson-Westergard, presented the report on repairs for Jt. 63 Main Open Ditch. JDD63 Main estimated repairs: FEMA eligible $47,401.72; not FEMA eligible $20,965.48; anticipated funding $42,870.42; Estimated total assessable cost $25,496.78.

Motion by Louis Stater, Pocahontas County, 2nd by Ron Graettinger, Palo Alto County, to approve the Jt 63 Main Open ditch repairs and set the bid letting date for September 1, 2026, at 9:00 a.m.at the Courthouse Boardroom. Motion Carried.

Motion by Peter Seehausen, Pocahontas County, 2nd by Keith Wirtz, Palo Alto County, to adjourn the Jt 63 Main Open meeting at 1:26 p.m. Motion Carried.

Cost Estimates:
See table below showing cost estimates for repairs to Palo Alto County drainage district open ditches.

Drainage District	Open Ditch	Repair Construction Cost Estimate		Anticipated Funding	Est. Total Assessable Cost
		FEMA Eligible	Not FEMA Eligible		
DD7	Main	$289.76	$4,150.74	$288.52	$4,151.98
DD18	Main	$7,351.60	$5,250.23	$6,764.46	$5,837.37
DD21	Lat 1	$1,789.68	$2,895.75	$1,655.24	$3,030.19
DD23	Main	$201.08	$2,965.82	$200.22	$2,966.68
DD61	Main	$135,295.91	$165,685.90	$116,473.38	**$184,508.43**
DD62	Main	$5,343.52	$3,391.60	$4,916.76	$3,818.36
JDD63	Main	$47,401.72	$20,965.48	$42,870.42	$25,496.78
DD80	Lower Main	$0.00	$130,484.44	$0.00	**$130,484.44**
DD80	Upper Main	$5,668.69	$5,836.32	$5,242.84	$6,262.17
DD80	Branch F	$0.00	$10,770.87	$0.00	$10,770.87
DD84	Main	$18,647.65	$61,152.33	$17,026.37	**$62,773.61**
DD106	Main	$2,187.10	$2,928.19	$1,937.48	$3,177.81
DD132	Main	$1,283.60	$5,281.79	$1,278.11	$5,287.28
DD175	Main	$23,560.12	$33,320.98	$23,258.83	$33,622.27
DD180	Main	$12,364.36	$8,221.70	$11,337.77	$9,248.29
DD923	Main	$3,049.34	$16,651.95	$2,701.30	$16,999.99
	Totals	$264,434.13	$479,954.09	$235,951.70	$508,436.52

Motion by Faulstick, 2nd by Merrill to approve the county claims and drainage claims for August 11, 2026. Motion Carried.

General Basic Fund

Amazon Capital Services	Custodial Supplies	333.04
AT&T Mobility	Telecommunications Serv.-	656.81
Boji Powersports	Minor MV Parts & Access	89.98
Bomgaars	Wearing Apparel & Uniform	69.99
Central Iowa Distributing Inc	Custodial Supplies	249.00
Terry Chamberlain	Bus	98.40
Copper Cottage	System Building&Sustainab	332.21
Emmet Co Public Health	Education/Training/Hotel	3896.97
Emmetsburg Ford	Motor Vehicle	80048.00
Emmetsburg Publishing Co.	Official Pub & Legal Noti	143.98
Fareway	Food & Provisions	2280.91
Forge & Build	Park Maintenance & Suppli	367.01
Graettinger Times	Stationery/Forms/Gen Ofc	1980.29
Vincent H. Heller	Bus	342.00
Hughes Pharmacy	Acute & Emergency Treat.	121.83
IA Prison Industries	Recreational Supplies	22.50
IMWCA	Workmens' Comp Insurance	3679.90
Kemna Auto Center	Minor MV Parts & Access	919.89
KRISTAT AUTO PARTS LLC	Minor MV Parts & Access	40.78
MEDIACOM LLC	Telecommunications Serv.-	229.99
Victoria Merwald	Postage & Mailing	3.14
Midwest Pest	Contract Carriers	150.00
Midwest Technology Service	Telecommunications Serv.-	725.80
NSG,LLC Norgaard Sand & Gravel	Permanent Landscaping	71.84
Palo Alto Co Fair Assn	Contrib to Other Gov & Or	184.41
Palo Alto Co Sec Road	Fuels	3347.09

PITNEY BOWES GLOBAL FINANCIAL	Postage & Mailing	339.00
POCAHONTAS CO SHERIFF	Legal/Ct-Related Ser/Tran	152.60
Quill Corporation	Custodial Supplies	516.25
RELX Inc. DBA LexisNexis	Legal Research Service	219.00
RESERVE ACCOUNT	Postage & Mailing	5000.00
River Valley Telecommunication	Electric Light & Power	328.87
Ruthven Zipcode	Official Pub & Legal Noti	212.10
Secretary of State Notary Divi	Stationery/Forms/Gen Ofc	30.00
HOWARD SMITH	Bus	564.00
Solutions Inc, Harris Local Go	services	9696.70
STATE HYGIENIC LABORATORY	Engineering Services	465.50
Swanson Hardware	Custodial Supplies	111.65
U.S. Postal Service	Postage & Mailing	162.00
VISA	Stationery/Forms/Gen Ofc	1642.32
Wells Fargo Financial Leasing	Contract Carriers	155.52
West Bend Ford	Minor MV Parts & Access	116.17
West Bend Journal	Official Pub & Legal Noti	425.75
Windstream	phone	646.47
Youth Shelter Care of	Crisis Stab Comm Based Se	1443.67
General Supplemental Fund		
Loffler Companies - 131511	Stationery/Forms/Gen Ofc	190.74
Jail Special Revenue Fund		
VISA	Protection/Security Serv.	32.94
Rural Services Basic Fund		
Habben Enterprises Dennis Habb	Other	3070.75
IMWCA	Workmens' Comp Insurance	6834.10
KRISTAT AUTO PARTS LLC	Equipment	299.00
Northwest Communications	Telecommunications Serv.-	95.90
Palo Alto Co Sec Road	Fuels	1278.64
Pro Cooperative	Chemicals & Gases-Herb.	13108.63
River Valley Telecommunication	Equipment	1913.05
City of Spencer	Sanitation & Disposal Ser	25061.00
Swanson Hardware	Minor Equip & Hand Tools	1131.11
Secondary Road Fund		
Amazon Capital Services	Engineering Services	734.26
Bauer Plumbing & Heating Inc.	Engineering Services	160.00
Cintas	Engineering Services	82.16
Coffman's Locksmith Shop	Engineering Services	286.73
Community Lumber	Engineering Services	25.16
City of Cylinder	Engineering Services	55.00
Emmet County Engineer	Engineering Services	9796.73
Evora Energy	Engineering Services	359.33
Fareway	Engineering Services	59.96
Fleet Pride Truck & Trailer	Engineering Services	590.00
Graettinger Hardware	Engineering Services	50.59
Graettinger Mun. Utilities Gra	Engineering Services	249.56
Habben Enterprises Dennis Habb	Engineering Services	2062.55
HOLIDAY INN -DSM AIRPORT	Engineering Services	799.68
IA Dept of Inspection & Appeal	Engineering Services	140.00
IA DNR Wastewater Discharge Pe	Engineering Services	500.00
Iowa Lakes Regional Water	Engineering Services	104.15
Jacobson-Westergard&Assoc,Inc.	Engineering Services	284.00
Kahn Tile Supply	Engineering Services	396.00
KRISTAT AUTO PARTS LLC	Engineering Services	5611.61
Iowa State University Institut	Engineering Services	660.00
City of Mallard	Engineering Services	100.03
Martin Marietta Agg	Engineering Services	475.07

Menards	Engineering Services	925.74
Metal Culverts Inc.	Engineering Services	12409.20
MidAmerican Energy	Engineering Services	316.59
N & A Manufacturing Inc.	Engineering Services	558.80
New Century FS	Engineering Services	24600.95
North Central International	Engineering Services	337.16
NUSS TRUCK & EQUIPMENT	Engineering Services	993.58
Rooney's Auto & Custom Exhaust	Engineering Services	116.27
Star Equipment Ltd	Engineering Services	2026.20
Swanson Hardware	Engineering Services	464.29
TMobile	Engineering Services	849.09
Visual Edge IT Veit LLC	Engineering Services	125.00
Wessels Oil Co Inc	Engineering Services	606.35
Ziegler Inc	Engineering Services	13113.10
Emergency Mgmnt Agency		
Palo Alto Co Sec Road	Parts	104.92
E911 Surcharge Fund		
Fareway	Education/Training/Hotel	64.70
IA Homeland Security & EMA ATT	E911 Surcharge	6340.67
River Valley Telecommunication	Engineering Services	1185.22
Solutions Inc, Harris Local Go	services	985.14
Swanson Hardware	Addressing (Signs)	1.02
Windstream	phone	358.05
Drainage Claims		
AgriVia PLLC	DD 61 Lat A-Eng Exp	1550.00
B & B FARM DRAINAGE INC	DD 69-Improvement	162440.55
Bolton & Menk, Inc.	DD 923-IDALS	3015.00
Jacobson-Westergard&Assoc,Inc.	DD 5 LAt 1-Eng Exp	1374.31
Jacobson-Westergard&Assoc,Inc.	DD 62-Eng Exp	2682.84
Jacobson-Westergard&Assoc,Inc.	DD 69-Eng Exp	5005.80
King Excavation	DD 61 Lat B15-Repair	4801.00
King Excavation	DD 80 Lat J-Repair	2806.00
Steier Ag	DD 61 North-Spraying	623.55

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

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Linus Solberg, Chairman Carmen Moser, Auditor