

November 4th, 2025

The meeting of the Board of Supervisors was called to order at 9:02 am by Chairman Heath Hansen. Present at the meeting were Heath Hansen, Kent Grabill, Don Mosinski, Lisa Frederiksen, Chassity Musfeldt, TJ Jacobsen, Bryan Pearson, Devin Gieselman, Corey Eberling, Mike Blum, Tami Andersen, Mitch Rydl, Tom Allen, Paul Leibert, Daniel McMahon, Tyler Thygesen, and Chris Swensen.

Weed Commissioner/Roadside Manger TJ Jacobsen presented the 2026 Weed Commissioner's certification form. Motion- Grabill Second- Mosinski to approve the TJ Jacobsen's 2026 Weed Commissioner's certification. Vote-all in favor. Hansen has upcoming meetings with Juvenile Courts and following up with New Opportunities on FY27 allocation meeting. Mosinski gave an update that he was waiting on the motor grader lease with John Danos. Grabill will be helping the Auditor's Office on Election Night with hauling equipment from the polling sites. Custodian Hansen asked Chairman Hansen about switching days next week so he would work on Veteran's Day while the offices are closed to get the floor work completed and then take the following day off. Motion- Mosinski Second-Grabill to approve and sign the joint agreement with the City of Audubon on the Urban Renewal Amendment expanded area. Vote-all in favor. Coyote Willow/APEX members gave updates of upcoming community events.

Tami Andersen represented the Audubon County Landfill/Transfer Station to discuss the FY27 allocations and prior year updates. They have recently been having phone/internet issues and are looking into switching providers. Andersen explained the 28E agreement and showed a copy to the Supervisors. This was drawn up several years ago.

Engineer Rydl gave Secondary Roads construction and maintenance updates. Hungry Canyons is covering some of the costs for the Mockingbird Ave culvert replacement. Motion- Mosinski Second- Grabill to approve the project plans for the Mockingbird Ave culvert replacement. Vote-all in favor. Rydl discussed the invoice on recent fuel tank cleanings. Supervisors discussed the possibility of replacing some of these tanks. John Danos with Dorsey Whitney called and confirmed that the Public Notice for the Urban Renewal Amendment is correctly worded in order to legally use the previously borrowed money for another purpose than what it was originally borrowed for. Mosinski asked Danos about the Motor Grader loan email he had sent. Danos presumes that the hearing for the motor grader loan can be done on 11-25-25. Danos will need the total costs, bank fees, and attorney fees to prepare the documentation. Motion- Mosinski Second- Grabill to approve the Resolution 2025-59 to declare necessity and establish an expanded urban renewal area and approve an urban renewal amendment plan as well as Resolution 2025-60 to fix a date for the public hearing as follows. Vote-all in favor.

RESOLUTION NO.2025-59**Resolution to Declare Necessity and Establish an Expanded Urban Renewal Area, Pursuant to Section 403.4 of the Code of Iowa and Approve an Urban Renewal Plan Amendment for the Audubon County Consolidated Urban Renewal Area**

WHEREAS, as a preliminary step to exercising the authority conferred upon Iowa counties by Chapter 403 of the Code of Iowa (the "Urban Renewal Law"), a county must adopt a resolution finding that one or more slums, blighted or economic development areas exist in the county and that the development of such area or areas is necessary in the interest of the public health, safety or welfare of the residents of the county; and

WHEREAS, the Board of Supervisors (the "Board") of Audubon County, Iowa (the "County") by resolution previously established the Audubon County Consolidated Urban Renewal Area (the "Urban Renewal Area") and adopted an urban renewal plan (the "Plan") for the governance of projects and initiatives to be undertaken therein; and

WHEREAS, a proposal has been made which shows the desirability of expanding the Urban Renewal Area to add and include all the property (the "Property") described on Exhibit A hereto; and

WHEREAS, the proposal demonstrates that sufficient need exists to warrant finding the Property to be an economic development area; and

WHEREAS, an amendment (the "Amendment") to the Plan has been prepared which (1) covers the addition of the Property to the Urban Renewal Area; (2) updates the description of the Audubon County Road, Bridge and Culvert Improvement Projects previously approved in the February, 2023 Amendment to the Plan; and (3) authorizes

the undertaking of a new urban renewal project in the Urban Renewal Area consisting of using tax increment financing to pay the costs of constructing County Courthouse parking lot and alley improvements; and

WHEREAS, the Property lies within the incorporated limits of the City of Audubon, Iowa (the "City"), and a certain agreement (the "Joint Agreement") has been executed by the City to satisfy the consent requirements of Section 403.17 of the Code of Iowa; and

WHEREAS, notice of a public hearing by the Board of the County on the question of establishing the Property as an urban renewal area and on the proposed Amendment for the Urban Renewal Area was heretofore given in strict compliance with the provisions of Chapter 403 of the Code of Iowa, and the Board has conducted said hearing on October 21, 2025; and

WHEREAS, the Planning and Zoning Commission of the County has reviewed and commented on the proposed Amendment; and

WHEREAS, copies of the Amendment, notice of public hearing and notice of a consultation meeting with respect to the Amendment were mailed to the Audubon Community School District, the Exira-Elk Horn-Kimballton Community School District, the Coon Rapids-Bayard Community School District, the IKM-Manning Community School District, the Adair-Casey Community School District, and CAM Community School District, and the consultation meeting was held on September 30, 2025; responses to any comments or recommendations received following the consultation meeting were made as required by law;

NOW, THEREFORE, It Is Resolved by the Board of Supervisors of Audubon County, Iowa, as follows:

Section 1. An economic development area as defined in Chapter 403 of the Code of Iowa is found to exist on the Property.

Section 2. The Property is hereby declared to be an urban renewal area, in conformance with the requirements of Chapter 403 of the Code of Iowa, and is hereby designated the October, 2025 Addition to the Urban Renewal Area.

Section 3. The development of the Property is necessary in the interest of the public health, safety or welfare of the residents of the County.

Section 4. It is hereby determined by this Board of Supervisors as follows:

A. The Amendment and the projects and initiatives described therein conform to the general plan of the County as a whole;

B. Proposed economic development projects described in the Amendment are necessary and appropriate to facilitate the proper growth and development of the County in accordance with sound planning standards and local community objectives.

C. It is not anticipated that any families will be displaced in connection with the County's undertakings under the Plan, but should the need arise, the County will develop a feasible method of relocating such displaced persons into decent, safe and sanitary dwelling accommodations within their means and without undue hardship.

Section 5. The Amendment is made a part hereof and is hereby in all respects approved in the form presented to this Board.

Section 6. The Chairperson and the County Auditor are hereby authorized and directed to execute the Joint Agreement on behalf of the County.

Section 7. All resolutions or parts thereof in conflict herewith are hereby repealed, to the extent of such conflict.

Passed and approved November 4, 2025.

/s/Heath Hansen

Chairperson

Attest: /s/Lisa Frederiksen

County Auditor

RESOLUTION NO. 2025-60

Resolution to fix a date for a public hearing and additional action on proposal to repurpose proceeds from the County's General Obligation Urban Renewal County Purpose Bonds, Series 2023A

WHEREAS, the Board of Supervisors (the "Board") of Audubon County, Iowa (the "County"), proposed to enter into a General Obligation Urban Renewal Loan Agreement (the "Loan Agreement") and to issue general

obligation bonds in a principal amount not to exceed \$570,000 pursuant to the provisions of Subsection 331.441(2)(b)(14), Section 331.402, Section 331.442, and Chapter 403 of the Code of Iowa, for the purpose of paying the cost, to that extent, of undertaking the Audubon County Road, Bridge and Culvert Improvement Projects and the County Courthouse Parking Improvements Project, (together the "Urban Renewal Projects"), urban renewal projects of the County, situated in the Audubon County Consolidated Urban Renewal Area (the "Urban Renewal Area"), which were authorized by action of the Board of Supervisors on February 28, 2023, and October 21, 2025; and in lieu of calling an election thereon, the County desires to institute proceedings to enter into the Loan Agreement by causing a notice of such proposal to be published, including notice of the right to petition for an election, under the provisions of Section 331.442(5) of the Code of Iowa; and it is now necessary to fix a date of meeting of the Board of Supervisors at which it is proposed to take action to enter into the Loan Agreement and to give notice thereof as required by such law; and

WHEREAS, in lieu of entering into an additional credit facility, the Board intends to use the borrowing authority relative to the Loan Agreement to repurpose proceeds remaining from the prior issuance of the County's General Obligation Urban Renewal County Purpose Bonds, Series 2023A;

NOW, THEREFORE, Be It Resolved by the Board of Supervisors of Audubon County, Iowa, as follows:

Section 1. This Board will meet on November 18, 2025, at the Supervisor Room-Courthouse, Audubon, Iowa, at ten o'clock a.m., at which time and place the hearing will be held and proceedings will be instituted and action taken to enter into the Loan Agreement.

Section 2. The County Auditor is hereby directed to give notice of the proposed action on the Loan Agreement and setting forth the amount and purpose thereof, the time when and place where the said meeting will be held by publication at least once and not less than 10 and not more than 20 days before the date selected for the meeting, in a legal newspaper which has a general circulation in the County. The notice shall be in substantially the following form:

NOTICE OF PROPOSED ACTION TO INSTITUTE PROCEEDINGS TO ENTER INTO A LOAN AGREEMENT
AND TO BORROW MONEY THEREUNDER IN A PRINCIPAL AMOUNT NOT TO EXCEED \$570,000
(GENERAL OBLIGATION)

The Board of Supervisors of Audubon County, Iowa (the "County"), will meet on November 18, 2025, at the Supervisors Room-Courthouse, Audubon, Iowa, at ten o'clock a.m., for the purpose of instituting proceedings and taking action on a proposal to enter into a loan agreement (the "Loan Agreement") and to borrow money thereunder in a principal amount not to exceed \$570,000 for the purpose of paying the costs, to that extent, of undertaking the Audubon County Road, Bridge and Culvert Improvement Projects and the County Courthouse Parking Improvements Project, urban renewal projects of the County, situated in the Audubon County Consolidated Urban Renewal Area (the "Urban Renewal Area"), which were authorized by action of the Board of Supervisors on February 28, 2023, and November 4, 2025.

The Loan Agreement is proposed to be entered into, and bonds will be issued thereunder, pursuant to authority contained in Section 331.402 and Section 331.441(2)(b)(14) of the Code of Iowa. The Loan Agreement and the bonds will constitute a general obligation of the County.

The County intends to use its borrowing authority under the Loan Agreement to repurpose a portion of the proceeds of a prior issuance of General Obligation Urban Renewal County Purpose Bonds, Series 2023A, dated April 26, 2023. As a result, there will be no annual increase in property taxes on a residential property with an actual valuation of one hundred thousand dollars resulting from the County entering into the Loan Agreement.

At any time before the date fixed for taking action to enter into the Loan Agreement, a petition may be filed with the County Auditor asking that the question of entering into the Loan Agreement be submitted to the registered voters of the County, pursuant to the provisions of Section 384.26 of the Code of Iowa. If no such petition is filed, at the aforementioned time and place, oral or written objections may be filed or made to the proposal to enter into the Loan Agreement. After receiving objections, the County may determine to enter into the Loan Agreement, in which case, the decision will be final unless appealed to the District Court within fifteen (15) days thereafter.

By order of the Board of Supervisors of Audubon County, Iowa.

Lisa Frederiksen
County Auditor

Page 110

Section 3. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 4. This resolution shall be in full force and effect immediately after its adoption and approval, as provided by law

Passed and approved November 4, 2025.

/s/Heath Hansen

Chairperson, Board of Supervisors

Attest: /s/Lisa Frederiksen

County Auditor

At 11:00 am, Snow Fox Discoveries met with the Supervisors to answer questions and present a slideshow regarding the possibility of hydrogen drilling within Audubon County. Questions from the Public were welcomed throughout the slideshow. They have sent mailers out to landowners of interest, and they should be receiving them this week. Motion- Grabill Second- Mosinski to approve the DNR MMP Annual Updates/Changes for the following: Greenflash II #60791; N & J Smith Farms LLC #65024 and ALKAJALLC #65042. Vote-all in favor. Discussion was held on the recent budget work sessions. Supervisors will continue to go through each department and note any line items that stand out from FY25. Supervisors recapped the FY27 allocation meetings with entities and discussed the upcoming schedule of meetings. Motion- Grabill Second- Mosinski to approve the TIF indebtedness certification to County Audubon. Vote-all in favor. Motion- Mosinski Second- Grabill to approve claims as submitted by various departments to be paid in the amount of \$906,810.46 and published in a separate publication at the end of the month. Vote-all in favor. The Courthouse handbook overtime/compensation time section was reviewed. It states that compensation time must be used before the end of the fiscal year. Mosinski voiced concerns about employees accruing compensation time in June and having minimal time to use it. The handbook also states that the Department Head can make an exception to allow the carry-over of compensation time in special circumstances. More discussion on this will be held at next week's department head meeting. The County-owned farm ground lease is coming up for renewal. Supervisor Grabill said he had the current person leasing the land reach out to inquire about the bid dates. This will be added to tomorrow's special meeting agenda. County wide policies 40: Smoking and 41: Soliciting were reviewed. Motion- Mosinski Second- Grabill to approve the current language of the soliciting policy. Vote-all in favor. The language on the smoking policy was sent to Mike Galloway to review and potentially add a paragraph on vaping. Attorney Swensen gave an update on the ACED agreement. The County is still questioning the allocation amount and if that is the amount everyone is required to pay to hold a seat on the board. Meeting adjourned at 2:15 pm.

/s/ Heath Hansen

Chairman, Board of Supervisors

Attest: /s/ Chassity Musfeldt

Audubon County Auditor Clerk