

January 6th, 2026

The meeting of the Board of Supervisors was called to order at 9:01 am by Chairman Kent Grabill. Present at the meeting were Kent Grabill, Heath Hansen, Don Mosinski, Chassity Musfeldt, Paul Nielsen, Tim Irlmeier, Dennis Carter, Ron Owen, Sheri Karns, Lisa Frederiksen and Cliff Nelson.

Motion- Hansen Second- Mosinski to approve the agenda with the addition to approve the 12-30-25 meeting minutes. Vote-all in favor. Motion- Hansen Second- Mosinski to approve the meeting minutes from 12-30-25. Vote-all in favor. Motion- Mosinski Second- Hansen to approve the meeting minutes of 1-2-26. Vote-all in favor. Motion- Hansen Second- Mosinski to approve the DNR MMP annual update for Reischl Farms LLC #60480. Vote-all in favor. Chairman Grabill gave a Wellness update. The County saved around \$50,000 by submitting the annual physical forms and online evaluations. Supervisor Hansen will check with Planning and Zoning Director to verify any open positions on the Board of Adjustments and Planning and Zoning Committees. Motion- Hansen Second- Mosinski to approve claims as submitted by various departments to be paid in the amount of \$38,504.21 and published in a separate publication at the end of the month. Vote-all in favor.

Public Comment was opened at 9:17 am. Paul Nielsen and Tim Irlmeier inquired about the family insurance employee contribution amounts. Surrounding counties in Iowa all have a higher employee paid percentage. Chairman Grabill said Audubon has tried to keep employee contribution rates low as an incentive to retain employees and gain new ones when there is an opening. Supervisors are looking to increase the employee insurance contribution rates and would like to talk with the Auditor before finalizing the decision. Irlmeier had concerns about the employee benefits being way out of hand. Concerns on the rates needing to increase to help the taxpayers were discussed. Questions from the public were raised about 2 new holidays being given. Supervisor Hansen responded that they added the two to reflect the Federal Holidays, and several offices having to communicate with federal/state offices who are closed on those days. Irlmeier asked if these were added to the benefit package, and if there were other holidays taken off in replace of the two added. Supervisors said there were no other days removed to replace the two added. Cliff Nelson spoke during Public Comment time about concerns on the gravel road in front of his house. A motor grader was out yesterday and made the road worse with the mud. He discussed one driveway potentially being removed in front of the house. Chairman Grabill said the County will need to come up with a solution and can meet Engineer Rydl out at the site to discuss further options. When a driveway is higher than the road, it creates issues and requires more maintenance.

Dennis Carter presented the Historical Society's latest budget. Carter gave updates, recent happenings with losing the Bull Elk, and requested the FY27 allocation in the same amount as the previous year, \$15,000.

At 10:00 am ETI, represented by Justin Veik, met with Supervisors to do a walk-through of the Courthouse to check in on the HVAC project as the warranty end date is approaching soon. Various items were addressed including the condensate pumps, Recorder's Office wall unit, insulation on hallway pipes, noise level of the water heater, ice buildup shorting out the board, noise levels in the Courtroom, and the mother board in the vault. Veik will escalate the concerns to be addressed and fixed.

Engineer Rydl gave Secondary Roads Construction & Maintenance updates. The Northern Natural Gas letter was given to Secondary Roads to review and complete for the tree clearing/ROW vegetation management. Motion- Mosinski Second- Hansen to approve having Secondary Roads complete the Northern Natural Gas form. Vote-all in favor. Auditor Frederiksen provided the public notice for FY26 budget amendment #1 for the Secondary Roads' motor grader purchases. Motion- Mosinski Second- Hansen to approve the Public Hearing for FY26 Budget Amendment #1. Vote-all in favor. Motion- Mosinski Second- Hansen to approve the Public Notice for publication for FY26 budget amendment #1. Vote-all in favor. Bid letting for Mockingbird paving project is set for tomorrow at 10:30 am. Crews are working on bridge maintenance and tree removal. Maintainers are out working on shaping up the roads. The snowplow truck is supposed to be arriving later this week.

HR Attorney Galloway phoned in to discuss allocations with Supervisors. Galloway said the majority of the allocation list provided by Supervisors is not mandatory. Supervisors discussed FY27 allocations and where any possible cuts can be made. The allocation list was gone through line by line to discuss what ones are mandatory set amounts, and what ones have flexibility to change.

Auditor inquired about the ordinances and policies. The ordinances are waiting to be finalized after

Page 3

Secondary Roads and Attorney review a few questions. Supervisor Hansen is still working on getting together the copies of the policies that have been reviewed throughout the year. The FY25 actual budget to what was used was discussed and what information Supervisors had gathered from such. Auditor again recommended reviewing the budget to actual used with Department Heads. Supervisors inquired about where they were sitting at the end of the last fiscal year. Frederiksen said she had sent them that information via email on October 29th. Supervisors reviewed the insurance plans presented in the binder from Assured Partners. Auditor Frederiksen discussed current insurance contribution rates and provided research data gathered on HRA proposals/other county contribution rates. Frederiksen explained the Health Reserve Account. Supervisors discussed the increases after calculating out scenarios of different percentage increases for the employee contributions. They had concerns about increasing it too much within one year and would prefer to stair step the increases to make it easier for the employee. The fiscal year raises were discussed and would help to cover the increase in insurance contribution. Auditor discussed the additional .5% raise that Secondary Roads received last fiscal year and suggested increasing the Elected Officials an additional .5% this coming year. Motion- Hansen to choose Option 2 premium \$946.82 single and \$2,124.64 family, with a 1.75% increase for single and family. No second to the motion. Motion did not carry. Auditor suggested checking with Assured Partners regarding the affordable care act for the single insurance contributions. Supervisors could not get ahold of Assured Partners but did discuss with HR Attorney Galloway and County Attorney Swensen, and both agreed the 2% increase should be fine in accordance with the ACA. Motion- Hansen Second- Mosinski to choose Option 2 with a 2 % increase for single and family, for a total contribution of 2% for single and 7% for family insurance contribution. Vote-all in favor. Supervisors had a work session on the FY27 budget. Meeting adjourned at 3:10 pm.

/s/Kent Grabill

/s/Chassity Musfeldt

Chairman, Board of Supervisors

Attest: Audubon County Auditor Clerk