

February 17<sup>th</sup>, 2026

The meeting of the Board of Supervisors was called to order at 9:00 am by Chairman Kent Grabill. Present at the meeting were Kent Grabill, Don Mosinski, Heath Hansen, Chassity Musfeldt, Todd Johnson, Paulette Madson, Lisa Frederiksen, Mike Blum, Ben Linde, Chris Swensen, and Debbie Campbell.

Motion- Hansen Second- Mosinski to approve the agenda. Vote-all in favor. Sheriff Johnson presented a resolution with updated rates of room and board for inmates. Motion- Hansen Second- Mosinski to approve Resolution 2026-10 for the inmate room and board as follows. Vote-all in favor.

**Resolution 2026-10**

Be it hereby resolved by the Audubon County Board of Supervisors, that the Room & Board amount for inmates be: Sentenced inmates: \$30 per day; Work Released Inmates: \$40 per day & Out of County Inmates: \$65 per day. Dated this 17<sup>th</sup> February, 2026, with the vote thereon being as follows: Ayes: 3 Nays: 0

Audubon County Board of Supervisors

/s/Kent Grabill

Chairman

/s/Chassity Musfeldt

Audubon County Auditor Clerk

Paulette Madson, Director of the Elk Horn Public Library, presented a report on services provided. This report summarized the number of members who utilize the library, the programs held, and all the amenities the library offers. The Elk Horn library is accredited as a Tier 3 library and is renewed every year.

Chairman Grabill gave an update on the Gray Highway Memorial Sign. Planning and Zoning will be working with the individual to work out the details/placement of the sign. It will take a little time to get everything finalized, but it is in the works. Motion- Mosinski Second- Hansen to approve the ISAC Wellness Agreement. Vote-all in favor. Motion- Hansen Second- Mosinski to approve the meeting minutes of 2-10-26. Vote-all in favor. Motion- Hansen Second- Mosinski to approve the January 2026 Clerk of Court Fees collected. Vote-all in favor. No one was present for Public Comment at 9:15 am.

Engineer Rydl had a Region XII meeting this morning but dropped off the Secondary Roads agenda items prior to the Supervisor meeting. Motion- Hansen Second- Mosinski to approve the utility permit application for Casey Mutual Telephone in various areas in Audubon and Exira Townships. Vote-all in favor. Grabill explained the situation of a Secondary Roads/Roadside employee who had to take a leave of absence due to an unexpected injury outside of work. Auditor Frederiksen recapped recent conversations with the HR Attorney, and everything is being handled as advised. Moving forward, the handbook can be updated to reflect decisions on benefit repayments in the event an employee is off work and out of leave balances.

Auditor Lisa Frederiksen gave a department update. She explained that the recent valuations had an update as the utilities (Mid America) had been amended. Auditor Frederiksen had to re-file the valuation to the State. She explained how the Auditor's Office had to open a new valuation packet and spend a lot of time getting this processed to make sure everything was balanced. Frederiksen showed the updated reports and explained the changes due to the amended utilities, which were very minimal. Payroll is currently being processed for Friday's pay date. Seven of the township budgets have been submitted. Auditor's Office has a meeting set up for February 25<sup>th</sup> to discuss options/running biweekly leave accruals. A report is being provided for Supervisors to go through and find the reasonings of any increase/decreases to the FY27 budget. Auditor asked if Supervisors had any further questions regarding the FY27 budget. Supervisors inquired about the balance on the economic development funds. They will need to reach out to the Treasurer for any revenue and investment questions. Auditor explained a proposed resolution regarding TIF funds/bond payment. Motion- Mosinski Second- Hansen to approve Resolution 2026-11 as follows. Vote-all in favor.

**Resolution 2026-11**

**WHEREAS**, due to the estimation of TIF revenues at December 2023 valuation filing, the actual TIF funds collected in FY25 was not enough to make the June 1, 2025 TIF bond installments, and

**WHEREAS**, \$8,500 was paid out of Rural Basic Fund to cover the shortage,

**BE IT HEREBY RESOLVED**, by the Audubon County Board of Supervisors that \$8,500 be transferred from the Debt Service Fund to the Rural Basic Fund to cover the prior year G.O. debt shortage. The County Treasurer and County

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Auditor are instructed to adjust their books accordingly.

Dated this 17<sup>th</sup> day of February 2026.

AUDUBON COUNTY BOARD OF SUPERVISORS

/s/Kent Grabill

Chairperson

/s/Chassity Musfeldt

ATTEST: Audubon County Auditor Clerk

Supervisor Mosinski provided an update on the agreement between ACED and Audubon County. Mosinski met with Attorney Swensen yesterday to go over the proposed agreement. There were three different formats/ options in the agreement drafted by Attorney Swensen. The ACED Board reviewed the options and would like to move forward with one of them. This will be run by the State Auditor's Office to see if it contains all the necessary information. The goal is by March 13<sup>th</sup> the agreement is presented for a final vote to move forward. Supervisors reviewed claims.

IT Director Ben Linde presented his proposed FY27 budget. Supervisors requested in the future to have the current budget, alongside the future budget, present for comparison. Each item line was discussed, and several cuts were made. Linde recapped the procedures to follow while he is on temporary leave of absence.

Motion- Hansen Second- Mosinski to approve claims as submitted by various departments to be paid in the amount of \$42,665.13 and published in a separate publication at the end of the month.

Meeting was recessed until 1:00 pm. Meeting reconvened at 1:10 pm.

County Attorney Chris Swensen met with Supervisors to review the FY27 proposed budget. Treasurer Debbie Campbell met at 1:55 to present the FY27 proposed budget. Supervisors inquired about the money the County retained/interest earned from the sale of the Valley Business Park. Campbell with check into this and get back to them. Meeting adjourned at 2:23 pm.

/s/Kent Grabill

Chairman, Board of Supervisors

/s/Chassity Musfeldt

Attest: Audubon County Auditor Clerk