

March 24th, 2026

The special meeting of the Board of Supervisors was called to order at 1:01 pm by Chairman Kent Grabill. Present at the meeting were Kent Grabill, Don Mosinski, Heath Hansen, Chassity Musfeldt, Mitch Rydl, Lisa Frederiksen, Duane Desit, Carol Hogueison, Jennifer Johnston, Cole Christensen, Paul Nielsen, Laurie Gilbert, Troy Wessel, Sara Slater, Callen Weispfennig, and Mike Blum.

Motion- Mosinski Second- Hansen to approve the agenda. Vote-all in favor. Chairman Grabill started the meeting by opening the Public Hearing. Auditor Frederiksen asked the public attendees if there were any questions to start the meeting off with. Supervisor Hansen explained that the County has made big pushes this year to bring the levy rates down and make cuts in every possible area. Hansen said the Department Heads of the County have put a lot of work into trimming down the budgets.

Frederiksen explained that the purpose of this hearing is to discuss the levy rates and explain the reasonings if the dollar amount the County is asking for are increasing or decreasing. This is where the public can voice concerns, because after this meeting, the County can additionally decrease the budget but cannot add any more.

Carol Hogueison asked about the levy rates and how it is determined on what ones apply to a person. Frederiksen explained that it is determined by where a person lives by what rates are applied. Jennifer Johnston voiced concerns regarding Audubon County having one of the highest rural tax burdens in the State. Troy Wessel discussed Audubon County having a lower population/geographic area than many counties, and how that factors into having one of the lower valuations in the State but is still expected to provide the same services as larger counties. Supervisor Hansen explained that even though Audubon is smaller than many, the baseline needs, such as law enforcement and maintaining roads, are still present. Chairman Grabill explained that several offices are working with less staff than ever before. Jennifer Johnston voiced concerns on the employee wages, sharing an Engineer with another County, and the starting wage of the Assessor. Frederiksen explained the extensive valuation process and the upcoming reappraisal project. Hogueison inquired about the differences on the tax amounts owed for houses on a large acreages/farm versus the houses classified as residential. Supervisor Hansen explained the tradeoffs that come with making cuts. Cole Christensen discussed keeping the budget in place for the essential needs of the County, and suggested making cuts to the more nonessential places, such as Conservation. Supervisors said that Conservation has cut out an additional amount for the upcoming FY27 budget. Chairman Grabill explained that the cabin revenues are expected to increase this year, but the extent is currently unknown. Wessel explained that part of the issue for Audubon is not having a lot of infrastructure to generate revenue in the County and there needs to be a balance for growth initiatives. Frederiksen explained TIF from the Wind Turbines and the bonding processes the County uses. The Public Hearing was closed. Meeting adjourned at 2:32 pm.

/s/Kent Grabill

/s/Chassity Musfeldt

Chairman, Board of Supervisors

Attest: Audubon County Auditor Clerk