July 7th, 2026

The meeting of the Board of Supervisors was called to order at 9:10 am by Chairman Kent Grabill. Present at the meeting were Kent Grabill, Heath Hansen, Don Mosinski, Lisa Frederiksen, Chassity Musfeldt, Peggy Smalley, Mitch Rydl, Jerry Kelly, Ron Mullenger, Steve Lewis, Mary Kay Lewis, Bruce Haag, Brandon Hardy, Miranda Bills, Nathan Wahlert, Melissa Thygesen, Paul Nielsen, and Chris Swensen.

Motion- Mosinski Second- Hansen to approve the agenda. Vote-all in favor. Motion- Hansen Second- Mosinski to approve the CASI Agreement for 2026-2028. Vote-all in favor. Public Comment was opened at 9:24 am. Chairman Grabill gave an update on the postage meter. He is waiting to hear back from three different companies regarding purchasing versus leasing costs. Grabill also reached out to the DNR regarding the letter on flood insurance for the County.

The Conservation Board, the Lewis Family (Steve and Mary Kay), and Conservation Director Haag and Brandon Hardy met at 9:30 to discuss the County owned land known as Edward's Park. Steve Lewis provided an informational handout regarding Edwards Park, the history, purpose of the park, stipulations, current usage, maintenance, and concerns on lack of upkeep. The understanding based on the will of Abner Edwards was that if the park ceases to be used as a park, the land shall revert to the original grantor. Conservation Director Haag said he was advised by his Board to let it grow as a natural habitat for animals and vegetation without maintaining it, as it was not being utilized properly by the Public. Haag said it is still used as a place for public hunting. Mary Kay Lewis said her family has done the upkeep and fencing for many years, and since the park is not being utilized as a park, they would like the ground to be offered back to the family for purchase. The Conservation Board will need to look through records and older minutes to try to find more information regarding the land. The Lewis Family would like to set up another meeting with Supervisors and the Conservation Board after Haag has time to look back through the records. In the meantime, the County would like Attorney Swensen to review this matter to advise on what can legally be done.

Director Haag discussed the fencing at Nathaniel Hamlin Park for the elk enclosure. Haag inquired about having Roadside mow an area around the fence so they will be able to work in that area. Engineer Rydl said he will talk to the Roadside Manager and have him get this done. Haag said the cabin rentals are going great, and they are seeing people re-booking after staying.

Engineer Rydl gave Secondary Roads Construction and Maintenance updates. The current items on the Purple Wave auction were discussed and are ending today. Rydl presented the Union Agreement that needs to be signed by Supervisors. Motion- Mosinski Second- Hansen to approve/sign the agreement between Audubon County and PPME Local Union #2003. Vote-all in favor. Motion- Hansen Second- Mosinski to approve the employee position change Resolution 2026-46 as follows. Vote-all in favor.

Resolution 2026 -46

BE IT HEREBY RESOLVED, by the Audubon County Board of Supervisors that Corey Olds have his position changed to Bridge Crew Leader/Road Superintendent for the Audubon County Secondary Roads Department effective July 6th, 2026, hourly wage will be $33.65, as per FLSA, non-exempt position. All benefits will continue as per original hiring resolution, excluding longevity.

Passed and approved this 7th day of July, 2026.

Audubon County, Iowa Board of Supervisors

/s/Kent Grabill

ATTEST: By: /s/Chassity Musfeldt

Motion- Hansen Second- Mosinski to approve the employee position change Resolution 2026-47 as follows. Vote-all in favor.

Resolution 2026 -47

BE IT HEREBY RESOLVED, by the Audubon County Board of Supervisors that Matthew Jorgensen have his position changed to Sign Maintenance/Road Superintendent for the Audubon County Secondary Roads Department effective July 6th, 2026, hourly wage will be $33.65, as per FLSA, non-exempt position. All benefits will continue as per original hiring resolution, excluding longevity.

Passed and approved this 7th day of July, 2026.
Audubon County, Iowa Board of Supervisors
/s/Kent Grabill
ATTEST: By: /s/Chassity Musfeldt

Discussion was held on allowing the Road Superintendents to be able to drive the County Vehicles to their residences (one out of County) because this is an on-call position. Supervisors discussed the pros and cons. Concerns on the fuel cost to the County were discussed.

Motion- Hansen Second- Mosinski to approve the FY27 Appropriations Resolution 2026-48 as follows. Vote-all in favor.

APPROPRIATIONS RESOLUTION 2026-48

WHEREAS, it is desired to make appropriations for each of the different offices and departments for the fiscal year beginning July 1, 2026, in accordance with 331.434 (6), Code of Iowa,

NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors of Audubon County, Iowa as follows:

SECTION 1. The amounts itemized to the departments or offices are listed as follows:

Board of Supervisors (1) $210,197	Auditor(2) $487,905
Treasurer (3) $319,158	Attorney(4) $352,891
Sheriff (5)……………………. $1,971,141	Recorder(7)…………………..$259,235
Engineer (20) $8,023,216	Veterans Affairs(21)………….56,786
Conservation Board(22)…………$ 619,245	Public Health Board(23) $302,525
Weed Commission/Roadside(24) $298,724	Social Services(25) .... $ 8,920
Sanitarian (27)……………………..$ 47,550	Juvenile Justice (30).................... $18,800
Misc. Court (31) $11,900	General Services(51)................ $631,499
Data Processing(52)……………..$282,930	Mental Health(60)…..…………$1,200
Non-Departmental (99).............$3,078,023	

SECTION 2. Subject to the provisions of other county procedures and regulations, and applicable state laws, the appropriations authorized under Section 1 shall constitute authorization for the department or office listed to make expenditures or incur obligations, effective July 1, 2026.

SECTION 3. In accordance with 331.437, Code of Iowa, no department or office shall expend or contract to expend any money or incur any liability or enter into any contract which by its terms involves the expenditure of money for any purpose in excess of the amounts appropriated pursuant to this resolution.

SECTION 4. If, at any time, during the 2026-2027 budget year the Auditor shall ascertain that the department will be over that said department's total appropriation, she shall immediately inform the Board and recommend appropriate corrective action.

SECTION 5. The Auditor shall establish separate accounts for the appropriations authorized in Section 1, each of which accounts shall indicate the amount of the appropriation, the amounts charge thereto, and the unencumbered balance. The Auditor shall report the monthly status of such accounts to the applicable departments and offices during the 2026-2027 budget year.

SECTION 6. All appropriations authorized pursuant to this resolution lapse at the close of business June 30, 2027.

Passed this 7th day of July, 2026, with the vote thereon being as follows:

AYES: Grabill, Hansen, Mosinski NAYS: None

/s/Kent Grabill
Audubon County Board of Supervisors

/s/Chassity Musfeldt
Attest: Audubon County Auditor Clerk

The Assessors Office provided the Military/Homestead/Disabled Veterans Allowed/Disallowed applications for approval. Supervisors will work on signing these. The PCP/Drug Testing procedures for Sheriff's Office were discussed. Supervisors would like a written document with the new procedures. Motion- Hansen Second- Mosinski to accept/file the Recorder's Report of Fees Collected for June 2026. Vote-all in favor. Motion- Hansen Second- Mosinski to accept/file the Sheriff's Department Quarterly Report for April-June 2026. Vote-all in favor. Supervisors reviewed and discussed the Sheriff's Department asset addition for equipment for an upcoming vehicle purchase. Melissa Thygesen said the items purchased are being stored at the vendor's location because they will be installed at that location, and the Sheriff's Department does not have room to store these items. Motion- Mosinski Second- Hansen to accept/file the Asset Addition Slip for the Sheriff's Department. Vote-all in favor.

Lisa Frederiksen joined the meeting to give Auditor Office updates. The SWI Juvenile meetings were discussed. The quarterly allocation for FY27 has increased from $8554.39/QTR to $12,399.16/QTR. Supervisors will need to add this into the first FY27 budget amendment as it was not in the initial budget. They would like Audubon to have an alternate representative to be able to attend meetings as Supervisor Hansen has been unable to attend due to the monthly meetings being held during the weekday at noon. The State Auditors are scheduled to come in person during the week of July 27th. Frederiksen presented the month end expense reports for June 2026. Supervisors reviewed their departments. The 28E agreement between Audubon County and Guthrie County to temporarily share the VA Director is currently being reviewed by the Guthrie County Attorney. Once this has been approved by Guthrie, Audubon Supervisors will be able to review.

Attorney Swensen discussed the County Farm lease with a few updates to the previous version. Supervisors will reach out to the renters to have them get in contact with the County Attorney. Swensen discussed the Veteran's Affairs 28E that he had prepared. Mosinski discussed the information that ACED will be providing by July 15th with Swensen.

Motion- Hansen Second- Mosinski to approve the following DNR MMP Annual Updates/Changes for the following: Anthofer Family Farms #68601 and Cumberland #63970. Vote-all in favor. Motion- Hansen Second- Mosinski to approve the Non-Discrimination in Employment Resolution 2026-43 as follows. Ayes: Grabill, Hansen, and Mosinski.

RESOLUTION 2026-43

NON-DISCRIMINATION IN EMPLOYMENT

WHEREAS, Audubon County has in the past tried to conform to all federal rules and regulations pertaining to equal employment opportunities, and

WHEREAS, Audubon County wishes to continue to comply with all federal rules and regulations for equal employment opportunities,

NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors of Audubon County, Iowa that Audubon County will make every effort possible to comply with all federal laws and regulations in existence and future laws which may come about pertaining to equal employment opportunities.

Passed this 7th day of July, 2026, with the vote thereon being as follows:

AYES: Grabill, Mosinski, Hansen	NAYS:
/s/Kent Grabill	/s/Chassity Musfeldt
Audubon County Board of Supervisor	Audubon County Auditor Clerk

Motion- Hansen Second- Mosinski to approve the FY27 Payroll Deductions Resolution 2026-44 as follows. Aye: Grabill, Mosinski and Hansen.

RESOLUTION 2026-44

PAYROLL DEDUCTIONS

WHEREAS, it is desired to have payroll deductions for state and federal taxes, IPERS, FICA, ISAC (Group Health Insurance/Delta Dental & Vision/Reliance Accident & Life) AFLAC, Manhattan Life Insurance, Flex Plan Benefits including Trust/Dependent Care/Health, Reliance Life and Accidental Death, Midwest Group Benefits(includes HRA), Liberty National Life Insurance, and Voya Accident/ Critical Illness.

WHEREAS, pursuant to 331.506 (3) Code of Iowa, the Board of Supervisors may authorize the Auditor to issue warrants without prior approval.
NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors of Audubon County, Iowa, to authorize the County Auditor to make the aforementioned payroll deductions for the fiscal year 2027.
Passed this 7th day of July, 2026 with the vote thereon being as follows:
AYES: Grabill, Mosinski & Hansen NAYS:
/s/Kent Grabill ATTEST:/s/Chassity Musfeldt
Audubon County Board of Supervisors Audubon County Auditor Clerk
Motion- Hansen Second- Mosinski to approve the FY27 Interfund Operating Transfers Resolution as follows. Aye: Grabill, Mosinski and Hansen.

RESOLUTION 2026-45
FY27 INTERFUND OPERATING TRANSFERS

WHEREAS, it is desired to transfer monies between operating funds of Audubon County, and
WHEREAS, said operating transfers are in accordance with Section 331.432, Code of Iowa; and
WHEREAS, debt funds cannot be paid directly from the Capital Projects Fund,
NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors of Audubon County, Iowa, as follows:

1. The sum of up to $1,215,000 direct local effort from the Rural Services Basic Fund to the Secondary Roads fund as needed.
2. For TIF projects: additional sum of up to $568,000 from Capital Projects to Secondary Roads as needed
3. For Secondary Roads equipment loan, transfer $168,589 to the Debit Service Fund to make the FY27 installment.

The Auditor is directed to correct her books, accordingly, and to notify the Treasurer of these operating transfers, accompanying the notification with a copy of the resolution and the record of its adoption.
Passed on this 7th day of July, 2026 with the vote thereon being as follows:
AYES: Grabill, Mosinski & Hansen NAYS:

/s/Kent Grabill ATTEST:/s/Chassity Musfeldt
Audubon Board of Supervisors Audubon County Auditor Clerk
Motion- Mosinski Second- Grabill to approve claims as submitted by various departments to be paid in the amount of $433,035.04 and published in a separate publication at the end of the month. Vote-all in favor. Motion- Mosinski Second- Hansen to accept/file the Veteran's Affairs Quarterly report as prepared by Beth Watson. Vote-all in favor. The FY26 County Commission of Veteran's Affairs Fund Compliance Report as prepared by Beth Watson was reviewed. Meeting adjourned at 12:48 pm.

/s/Kent Grabill /s/Chassity Musfeldt

Chairman, Board of Supervisors Attest: Audubon County Auditor Clerk