

The meeting of the Board of Supervisors was called to order at 9:06 am by Chairman Kent Grabill. Present at the meeting were Kent Grabill, Heath Hansen, Don Mosinski- phone, Lisa Frederiksen, Chassity Musfeldt, Tyler Thygesen, and Todd Johnson.

Motion- Hansen Second- Mosinski to approve the agenda. Vote-all in favor. Auditor Frederiksen presented May 2026 Month End reports to show the areas that will need to be amended. Frederiksen spoke with the Clerk of Court, Wendi Barnett, regarding a potential journal entry from Department 99 to Misc. Court to cover costs until the budget amendment #3 is finalized. Barnett said she was happy to have the court fees taken out of Dept 31 until the amendment can replace them. Other areas needing added to the amendment include the Planning & Zoning wages, FICA, and IPERS, Supervisor's payroll, FICA, and IPERS, Opioid reimbursement, and Medical Examiner fees. EMA Director Thygesen and Sheriff Johnson discussed the MEI fees, and the Iowa Code that mandates the County to pay for them. Discussion was held on adding a revenue line for Audubon County to receive reimbursements from other Counties in the event of a death occurring within County of an Out-of-County resident. Thygesen discussed the FY27 budget for MEI reimbursements and gave a recommendation of what should roughly be budgeted. Motion- Hansen Second- Mosinski to approve setting the date and time for FY26 Budget Amendment #3 for June 23<sup>rd</sup>, 2026 at 10:00 am. Vote-all in favor.

The final payout/calculation of salaried employees who resign was discussed. Auditor Frederiksen presented the calculations that were approved by HR Attorney Galloway and Engineer Rydl for the current Road Superintendent whose last day worked was June 4<sup>th</sup>, 2026. Supervisors reviewed the calculations. Motion- Hansen Second- Mosinski to approve the final payout as presented by Frederiksen in the amount of \$856.30. Vote-all in favor. Supervisors discussed getting this calculation documented in a policy for future salaried employees who resign/terminate. Meeting adjourned at 10:02 am.

/s/Kent Grabill

/s/Chassity Musfeldt

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Chairman, Board of Supervisors

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Attest: Audubon County Auditor Clerk