November 12th, 2025

The meeting of the Board of Supervisors was called to order at 9:00 am by Chairman Heath Hansen. Present at the meeting were Heath Hansen, Kent Grabill, Chassity Musfeldt, Taylor Hansen, Duane Deist, Mike Blum, Linda Bills, Deb Campbell, Miranda Bills, Sheri Karns, William Baylor, Ben Linde, and Tyler Thygesen. Supervisor Don Mosinski- absent but called in for portions of the meeting.

Motion- Grabill Second- Hansen to approve the agenda. Vote-all in favor. Taylor Hansen joined the meeting to represent the Audubon Fair Board. The FY25/FY26 expenses and revenues were reviewed and discussed in depth. Taylor gave updates on new events proposed and the past events held. The FY27 allocation was discussed. Supervisors explained it will most likely stay the same.

Public Comment period was opened. Duane Deist inquired about the Urban Renewal Amendment that he had read about in the previous newspaper. Supervisors explained that the UR Amendment is to repurpose the prior funds to be used for two additional projects before the April 2026 date. Deist voiced concerns about ruts on a gravel road in the Viola area.

At 9:30 am the monthly Department Head meeting was held. The compensation and overtime section of the handbook was discussed. Overall, Departments Heads felt it is worded correctly, as the Department Head has the final say if compensation time is allowed to be carried over fiscal years, and when the employee needs to use it. EMA Director Thygesen discussed the winter weather courthouse closure protocol. Thygesen said when there is a storm, it is ultimately the Supervisor's decision to close the Courthouse. All Courthouse employees are on the alert Iowa texts to get notifications. Recorder Bills discussed concerns with a heater in her office. Supervisors will address this with Graphite before the warranty period is over. Supervisors would like Department Heads to turn the heat on in each office and make a list of any that aren't functioning correctly.

Linda Bills with Secondary Roads presented a utility permit for the Supervisors to review. Motion- Grabill Second- Hansen to approve the utility permit for Windstream, Leroy Township, East of Highway 71. Vote-all in favor. Motion- Mosinski Second- Grabill to approve Resolution 2025-61 for the Sign Technician position as follows. Vote-all in favor.

Resolution 2025-61

BE IT HEREBY RESOLVED, by the Audubon County Board of Supervisors that Matthew Jorgensen be moved from Equipment Operator B Grade 2, 3 years column, to Sign Maintenance Grade 2, 3 years column for the Secondary Roads Department effective November 10, 2025. Hourly wage will remain the same. Benefits as per the contract between Audubon County and Public, Professional and Maintenance Employees, Local Union #2003.
Passed and approved this 12th day of November, 2025.
Audubon County, Iowa Board of Supervisors
/s/Heath Hansen

ATTEST By: /s/Chassity Musfeldt

Motion- Grabill Second- Hansen to approve the meeting minutes of 10-28-25 and 11-4-25. Vote-all in favor. Motion- Grabill Second- Hansen to approve claims as submitted by various departments to be paid in the amount of $52,622.41 and published in a separate publication at the end of the month. Vote-all in favor. Family Farm Credit allowed and disallowed applications from the Assessor's Office were discussed. Each Supervisor will work on a binder of them and return to Assessor's Office when completed. Motion- Grabill Second- Hansen to accept/file the Clerk of Court's October 2025 report of fees collected. Vote-all in favor. Motion- Grabill Second- Hansen to accept/file the Recorder's October 2025 report of fees collected. Vote-all in favor. Month end reports were reviewed for October 2025. Motion- Grabill Second- Hansen to accept/file the Supervisor and Auditor month end reports for October 2025. Vote-all in favor. Motion- Grabill Second- Hansen to approve Resolution 2025-62 to set a date, time and place to hold the public hearing for a loan agreement as follows. Vote-all in favor.

RESOLUTION NO. 2025-62

RESOLUTION SETTING THE DATE FOR A PUBLIC HEARING ON PROPOSAL TO ENTER INTO A ROAD USE TAX REVENUE LOAN AGREEMENT AND TO BORROW MONEY THEREUNDER IN A PRINCIPAL AMOUNT NOT TO EXCEED $1,500,000

WHEREAS, the Board of Supervisors (the "Board") of Audubon County, Iowa (the "County") proposes to enter into a Road Use Tax Revenue Loan Agreement (the "Loan Agreement") and to borrow money thereunder in a principal amount not to exceed $1,500,000, pursuant to the provisions of Section 331.402 of the Code of Iowa, for the purpose of paying the costs, to that extent, of acquiring road graders (the "Acquisition") for use in maintaining County roads, and it is necessary to fix a date of a meeting of the Board of Supervisors at which it is proposed to take action to enter into the Road Use Tax Revenue Agreement and to give notice thereof, as required by such law; and

WHEREAS, pursuant to Section 331.301 of the Code of Iowa, a county shall substantially comply with a procedure established by a state law for exercising a county power, and, if a procedure is not established by state law, a county may determine its own procedure for exercising the power; and

WHEREAS, no other provision of the Code of Iowa sets forth any procedures which are required to be followed by a county prior to entering into a loan agreement payable from road use tax revenues to be received from the State of Iowa, and, accordingly, pursuant to Section 331.301 of the Code of Iowa, the County may determine its own procedures for such purpose;

NOW, THEREFORE, It Is Resolved by the Board of Supervisors of Audubon County, Iowa, as follows:

Section 1. Pursuant to Section 331.301 of the Code of Iowa, it is hereby determined by this Board that the provisions of and the procedures specified in Sections 331.402 and 331.443 of the Code of Iowa are appropriate to be followed by this Board prior to entering into the Loan Agreement, and it is hereby found and determined that, pursuant to the provisions of Section 331.402 of the Code of Iowa, the County must publish notice as prescribed by Section 331.443 of the Code of Iowa of its proposed action to institute proceedings to enter into the Loan Agreement and hold a hearing thereon.

Section 2. This Board shall meet on the November 25, 2025 at the Supervisors Room-Courthouse, Audubon, Iowa, at ten o'clock a.m., at which time and place a hearing will be held and proceedings will be instituted and action taken to enter into the Loan Agreement.

Section 3. The County Auditor is hereby directed to give notice of the proposed action on the Loan Agreement setting forth the amount and purpose thereof, the time when and place where the said meeting will be held, by publication at least once, not less than four (4) and not more than twenty (20) days before the meeting, in a legal newspaper which has a general circulation in the County. The notice shall be in substantially the following form:

NOTICE OF PROPOSED ACTION TO INSTITUTE PROCEEDINGS TO ENTER INTO A LOAN AGREEMENT IN A PRINCIPAL AMOUNT NOT TO EXCEED $1,500,000

(ROAD USE TAX REVENUE)

The Board of Supervisors of Audubon County, Iowa, will meet on November 25, 2025, at the _____, Audubon, Iowa, at _____ o'clock ___.m., for the purpose of instituting proceedings and taking action to enter into a Road Use Tax Revenue Loan Agreement (the "Loan Agreement") in a principal amount not to exceed $1,500,000, for the purpose of acquiring road graders for use in maintaining County roads.

The Loan Agreement will not constitute a general obligation of the County, but will be payable solely and only from annual road use tax funds received by the County from the State of Iowa, which funds will be pledged for the full and prompt payment of the principal and interest payable under the Loan Agreement.

The Loan Agreement is proposed to be entered into pursuant to authority contained in Sections 331.402 and 331.443 of the Code of Iowa.

At that time and place, oral or written objections may be filed or made to the proposal to enter into the Loan Agreement. After receiving objections, the Board may determine to enter into the Loan Agreement, in which case, the decision will be final unless appealed to the District Court within fifteen (15) days thereafter.

By order of the Board of Supervisors of Audubon County, Iowa.

Lisa Frederiksen

Section 4. Pursuant to Section 1.150-2 of the Income Tax Regulations (the "Regulations") of the Internal Revenue Service, the County declares (a) that it intends to undertake the Acquisition which are reasonably estimated to cost approximately $1,500,000, (b) that other than (i) expenditures to be paid or reimbursed from sources other than the issuance of bonds, notes or other obligations (the "Bonds"), or (ii) expenditures made no earlier than 60 days prior to the date of this Resolution or a previous intent resolution of the County, or (iii) expenditures amounting to the lesser of $100,000 or 5% of the proceeds of the Bonds, or (iv) expenditures constituting preliminary expenditures as defined in Section 1.150-2(f)(2) of the Regulations, no expenditures for the Acquisition have heretofore been made by the County and no expenditures will be made by the County until after the date of this Resolution or a prior intent resolution of the County, and (c) that the County reasonably expects to reimburse the expenditures made for costs of the County out of the proceeds of the Bonds. This declaration is a declaration of official intent adopted pursuant to Section 1.150-2 of the Regulations

Section 5. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 6. This resolution shall be in full force and effect immediately after its adoption and approval, as provided by law.

Passed and approved November 12, 2025.

/s/Heath Hansen
Chairperson, Board of Supervisors

Attest:/s/Lisa Frederiksen
County Auditor

Motion- Grabill Second- Hansen to approve the DNR MMP Annual Update/Changes for Double D Pork LLC #61130. Vote- all in favor. Mosinski phoned in to discuss services that Susan Gerlach with PFM can help with for the motor grader loan. More discussion will follow on this at the next meeting. Treasurer Campbell discussed concerns with the cabin revenue. Supervisors would like to have Conservation Director Haag give an update at next week's meeting. Policies CW 42: Accident Reporting and CW 43: Intangible Assets were reviewed. Motion- Grabill Second- Hansen to approve leaving both the same. Vote-all in favor. Meeting went into recess at 11:53. The board reconvened as a board of canvassers at 1:00 pm. The City/School Election 1st Tier results were canvassed. Meeting of the Supervisors reconvened and adjourned at 2:20 pm.

/s/Heath Hansen Attest: /s/Chassity Musfeldt
Chairman, Board of Supervisors Audubon County Auditor Clerk