

August 18th, 2026

The meeting of the Board of Supervisors was called to order at 9:07 am by Chairman Kent Grabill. Present at the meeting were Kent Grabill, Don Mosinski, Heath Hansen, Chassity Musfeldt, Gareth Stouffer, Tyler Thygesen, Melissa Thygesen, Lisa Frederiksen, Ben Linde, Mike Blum, Mitch Rydl, and Chris Swensen.

Motion- Hansen Second- Mosinski to approve the agenda with the addition to add ACED discussion with County Attorney. Vote-all in favor. Chairman Grabill said they are waiting on one more bid for a control panel for the generator. EMA Director Thygsen asked if they could have a meeting once the quotes from the generator are all received to make a plan moving forward. Motion- Hansen Second- Mosinski to approve the meeting minutes of 8-11-26. Vote-all in favor. Motion- Mosinski Second- Hansen to approve and sign the appointment of Deputy Tyler Molhoff. Vote-all in favor. Discussion was held on the open VA Director position. Motion- Mosinski Second- Hansen to accept/file the Clerk of Court's Fees Collected for July 2026. Vote-all in favor. Chairman Grabill presented the two quotes for postage meter leases. The Courthouse will need to have a new one before the end of the year when the current machine becomes outdated. Motion- Hansen Second- Mosinski to approve claims as submitted by various departments to be paid in the amount of \$11,783.43 and published in a separate publication at the end of the month. Vote-all in favor.

Auditor Frederiksen presented a resolution to move funds from the annual Region XII allocation. The new debt reporting process with the Department of Management was explained. Frederiksen had questions on the debt of the E911 tower. There had been a Public Hearing regarding the manner in 2022, but no Resolutions were passed at the time. Prior minutes noted they approved to sign the contract, but the debt reporting needs to have a schedule/resolution attached as the backup. Frederiksen said she has the resolutions prepared for today's FY27 budget amendment #1 but reminded Supervisors that SWI Juvenile will need to be added to a future amendment since it was not included in this one. Chairman Grabill attended the SWI Juvenile meeting in Council Bluffs last Wednesday. They will be issuing the County a refund check sometime in September, but the amount is currently unknown.

The Public Hearing for FY27 Budget Amendment #1 was opened at 10:00 am. Mike Blum asked what was included in this budget amendment. Engineer Rydl explained the Secondary Roads amendments, and Chairman Grabill discussed the Courthouse ones. Motion- Mosinski Second- Hansen to approve Resolution 2026-58 as follows. Vote-all in favor.

Resolution 2026-58

WHEREAS, in FY21 through FY26, the Region XII annual housing grant match was coded to General Basic Fund and **WHEREAS**, the Audubon County Board of Supervisors believes this is an economic development expense (sub-fund of General Basic) as it is for such purpose,

THEREFORE, BE IT HEREBY RESOLVED, by the Audubon County Board of Supervisors that \$60,000 be transferred from the Economic Development Fund back to the General Basic Fund to correct this matter. The County Treasurer and County Auditor are instructed to adjust their books accordingly. Dated this 18th day of August 2026.

AUDUBON COUNTY BOARD OF SUPERVISORS

/s/Kent Grabill

Chairperson

ATTEST: /s/Chassity Musfeldt

Audubon County Auditor Clerk

Engineer Rydl gave Secondary Roads construction & maintenance updates. The new mechanic is set to start next week. Crews are out blading this week after the recent rainfall. Once the crews are done blading, they will work on hauling rock. Rydl and Chairman Grabill will have an upcoming Hungry Canyons meeting. The Courthouse Alley Project committee will meet at Secondary Roads at 1:00 today to go over the plans.

IT Director Linde and Supervisors discussed the proposal with Neapolitan Labs to implement a new County Website. Linde had sent the proposal to Department Heads last week and received no feedback. Linde is going to reach out to get a payment schedule, and this will be discussed before approving the contract at next week's meeting.

The Public Hearing was closed at 10:51 am. Motion-Mosinski Second- Hansen to approve FY27 Budget Amendment #1 Adoption Resolution 2026-56 as follows. Vote-all in favor.

RESOLUTION NO.2026-56

**A RESOLUTION ADOPTING BUDGET AMENDMENT
FOR FYE JUNE 30, 2027**

WHEREAS, Audubon County approved by a motion/vote the FY27 budget at the April 28, 2026 board meeting and signed the corresponding certification; and

WHEREAS, Audubon County subsequently published and approved by a motion/vote the FY27 proposed budget amendment in the manner set out by Iowa Code Section 331.435 on with public notice placed in the August 7, 2026 Audubon County Advocate Journal.

NOW THEREFORE BE IT RESOLVED by the Audubon County Board of Supervisors that in compliance with Iowa Code Section 331.434 (5) the FY26 Audubon County budget amendment is hereby formally approved as published and as presented. Dated this 18th day of August, 2026.

By: /s/Kent Grabill ATTEST: /s/Chassity Musfeldt

Kent Grabill, Chairman

Audubon County Auditor Clerk

Audubon County Board of Supervisors

Motion- Mosinski Second- Hansen to approve the Budget Amendment #1 Appropriation Resolution 2026-57 as follows. Vote-all in favor.

RESOLUTION 2026-57

Budget Amendment #1 Appropriation/Authorize Increase in Operating Transfers Accordingly

WHEREAS, on this day, the Board of Supervisors of Audubon County amended the current county budget for fiscal year ending June 30, 2027, and had published the amendment according to the law, and

WHEREAS, it is now desired to amend the appropriations for the departments,

NOW, THEREFORE, BE IT RESOLVED, by the Audubon County Board of Supervisors that the appropriations be amended effective August 18, 2026 as follows:

Sec Roads	(Dept 20 – Function 0201 – Fund 0020) increase	\$ 611,000
Sec Roads	(Dept 20 – Function 7100 – Fund 0020) increase	\$ 50,000
Sec Roads	(Dept 20 – Function 7110 – Fund 0020) increase	\$ 50,000
Sec Roads	(Dept 20 – Function 7200 – Fund 0020) increase	\$ 150,000
Conservation	(Dept 22 – Function 6110 – Fund 0001) increase	\$ 17,085
Gen Svces	(Dept 51 – Function 0220 – Fund 1500) increase	\$ 125,000
Misc Court	(Dept 99 – Function 1100 – Fund 0002) increase	\$ 20,000
Nondepart	(Dept 99 – Function 3520 – Fund 0050) increase	\$ 10,000
Nondepart	(Dept 99 – Function 3520 – Fund 0050) increase	\$ 5,560
Nondepart	(Dept 99 – Function 3520 – Fund 0050) increase	\$ 525
Nondepartmental	(Dept 99 – Function 0300 – Fund 1500) increase	\$ 611,000

IN ADDITION: 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;

NOW, THEREFORE, BE IT FURTHER RESOLVED, by the Audubon County Supervisors, that an additional sum of up to \$ 611,000 be available for transfer for TIF projects from Capital Projects Fund to Secondary Roads Fund as needed.

Passed and approved this 18th day of August 2026 with the vote thereon being as follows:

Ayes: All

Nays:

/s/Kent Grabill

Attest: /s/Chassity Musfeldt

Chairperson, Audubon County

Audubon County Auditor Clerk

Board of Supervisors

Attorney Swensen discussed the ACED agreement with the County. Swensen said there were outstanding questions on the spreadsheet highlighted from the Auditors Office. It was suggested that ACED meet with the County to finalize the agreement and answer any outstanding questions. Mosinski suggested having the questions put on paper and presented to ACED. Meeting adjourned at 11:16 am.

/s/Kent Grabill

/s/Chassity Musfeldt

Chairman, Board of Supervisors

Attest: Audubon County Auditor Clerk