

PROCEEDINGS OF THE FRANKLIN COUNTY BOARD OF SUPERVISORS

April 7th 2026

A recording of the meeting can be found at www.youtube.com/@FranklinCountyBoardofSuperviso/streams

The Board of Supervisors met at 8:30AM on Tuesday, April 7th 2026, at the Franklin County Courthouse for a regular session with Board members Lukensmeyer, McVicker, and Vanness present.

Motion by Lukensmeyer, seconded by McVicker to approve the agenda as presented. All ayes. Motion carried.

Motion by McVicker, seconded by Lukensmeyer to approve the minutes from the 3/31/2026 regular session. All ayes. Motion carried.

Board Committee Updates & Public Comment: Lukensmeyer attended Together 4 Families. McVicker attended Central Iowa Juvenile Detention Center & Northeast Iowa Workforce Development. Vanness brought concerns from a resident regarding two items: the agenda review on the radio station did not include enough details directly related to drainage and the drainage minutes not being part of the Supervisors' minutes. The Auditor explained that the radio station is provided with the full agenda and what they choose to share or not include is at their prerogative. The Auditor also explained that it had been brought to their attention from IDDA (Iowa Drainage District Association) legal counsel that because the Supervisors are not acting as Supervisors during a drainage meeting, but as Drainage Trustees, there needs to be clear separation in that portion of the meeting and separate minutes kept. The other option would be to have the Supervisors hold Drainage meetings separate from their regular Board meetings. The Auditor has received clarification from legal counsel that the way they are doing them is the best for Franklin County's situation. There will be a link added to the Supervisors' minutes page sending readers directly to the drainage minutes.

Jay Waddingham, Secondary Roads Engineer, met with the Supervisors to provide them an update on his department.

The Supervisors recessed at 9:156AM for a drainage meeting and reconvened at 9:30AM. Drainage minutes may be obtained from the Auditor's office or on the County website.

Aaron Dodd, Sheriff, met with the Supervisors to provide them with an update on his department.

Katy Flint, Auditor, provided the Supervisors with an update on her department.

The Supervisors discussed the presentation about Strategic Planning that occurred last week. While they are interested in working on a Strategic Plan, they would like to wait to discuss it further until the legislative session is over in case changes are made to the property tax structure. This will come back for further discussion in late June or early July.

Motion by Lukensmeyer, seconded by McVicker to approve an Ownership Change for an ABD License for Ites Properties LLC. All ayes. Motion carried.

Motion by McVicker, seconded by Lukensmeyer to approve an Ownership Change for an ABD License for the Hampton Country Club. All ayes. Motion carried.

Motion by Lukensmeyer, seconded by McVicker to approve a resolution Adopting & Approving Tax Compliance Procedures Relating to Tax Exempt Bonds. The resolution reads in full:

2026-RESOLUTION #2026-30

RESOLUTION ADOPTING AND APPROVING TAX COMPLIANCE PROCEDURES RELATING TO TAX-EXEMPT BONDS

WHEREAS, pursuant to the laws of the State of Iowa and Section 103 of the Internal Revenue Code, Franklin County, Iowa (the "County"), acting by and through the authority of its Board of Supervisors, has issued, and likely will issue in the future, tax exempt municipal bonds, notes or other obligations (the "Tax Exempt Bonds"); and WHEREAS, the County deems it necessary and desirable to adopt certain procedures and practices to be followed by the County in connection with the issuance of Tax Exempt Bonds; and

WHEREAS, proposed tax compliance procedures are attached hereto as Exhibit A (the "Compliance Procedures");

NOW, THEREFORE, Be It Resolved by the Board of Supervisors of Franklin County, Iowa, as follows:

Section 1. The Compliance Procedures attached hereto as Exhibit A are hereby adopted and shall be dated as of the date hereof.

Section 2. The County Auditor is hereby authorized and directed to periodically update the Compliance Procedures in accordance with the Internal Revenue Code and supporting Internal Revenue Service Rulings and Regulations, with advice from bond counsel.

Section 3. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Roll call vote was as follows, Ayes: Lukensmeyer, McVicker, Vanness; Nays: None. Motion carried and resolution duly adopted. Exhibit A may be obtained by contacting the Auditor's office.

Motion by McVicker, seconded by Lukensmeyer to approve a resolution Authorizing Adoption of Policies & Procedures Regarding Municipal Securities Disclosure. The resolution reads in full:

RESOLUTION #2026-32

RESOLUTION AUTHORIZING ADOPTION OF POLICIES AND PROCEDURES REGARDING MUNICIPAL SECURITIES DISCLOSURE

WHEREAS, pursuant to the laws of the State of Iowa, Franklin County, Iowa (the "County") has publicly offered, and likely will issue and publicly offer in the future, its notes, bonds or other obligations (the "Bonds"); and WHEREAS, the County deems it necessary and desirable to adopt certain Policies and Procedures Regarding Municipal Securities Disclosure to be followed in connection with the issuance and on-going administration of publicly offered Bonds; and WHEREAS, the proposed Policies and Procedures Regarding Municipal Securities Disclosure are attached hereto as Exhibit A (the "Disclosure Policies and Procedures"); NOW, THEREFORE, Be It Resolved by the Board of Supervisors of Franklin County, Iowa, as follows:

Section 1. The Disclosure Policies and Procedures attached hereto as Exhibit A are hereby adopted and shall be dated as of the date hereof.

Section 2. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Roll call vote was as follows, Ayes: Lukensmeyer, McVicker, Vanness; Nays: None. Motion carried and resolution duly adopted. Exhibit A can be obtained from the Auditor's office.

The Supervisors acknowledged the Auditor's Quarterly report for the period ending 3/31/2026.

Board Comments: There will be a special session at 1PM today.

Chairman Vanness adjourned the meeting at 9:55AM until Tuesday, April 7th, 2026, at 1:00PM at the Franklin County Courthouse for a special session.

ATTEST:

Chris Vanness, Chairman

Katy A. Flint, Auditor & Clerk to the Board