

BOARD PROCEEDINGS
August 4, 2026
REGULAR August SESSION

The Board of Supervisors met pursuant to adjournment. Present were Chairman Carter Nath, Howard Haas, Kyle Stecker, and Amber Garman. Absent: Josh Waechter

Chairman, Carter Nath called the meeting to order at 8:00A.M. followed by the Pledge of Allegiance.

There wasn't any public discussion.

Motion by Stecker and 2nd by Haas to approve the agenda and minutes of the previous meeting dated July 28, 2026. Motion carried unanimously.

Motion by Garman and 2nd by Stecker to approve the claims and drainage claims. Motion carried unanimously.

Accurate Reporting, Inc	Exp	337.50	1
ADF Systems	Supp	1442.88	1
Ahlers & Cooney, P.C.	Srvs	1078.50	1
AMU	Srvs	147.42	2
Algona Plumb & Htg	Srvs	3268.60	3
Alliant Energy	Srvs	377.49	1
Amazon Capital Serv	Supp	165.77	2
AU Life Ins	Ins.	107.50	1
B. Andringa	Exp	324.51	1
Arnold Motor Supply	Parts	2401.56	2
Fidelity Sec Lif Ins	Ins	45.27	1
B & W Control Spec	Supp	1500.00	1
Ban Mun Utlities	Utilities	270.22	1
Bomgaars	Supp	1558.70	5
A Brincks	Exp	222.53	1
D Brincks	Exp	220.35	1
Brown's Shoe Fit Co	Supp	29.99	1
Buchanan, Bibler, Gabor & Meis	Srvs	5682.00	2
Bugs N Stuff	Srvs	466.00	2
C & D Used Oil Services,LLC	Engineer Sup	140.00	1
Carahsoft Technology	Serv	2527.59	1
Centurylink	Phone	206.15	2
Cintas	Supplies	379.94	1
City of Fenton	Utilities	153.27	1
City of Wesley	Cons	74.03	1
City of West Bend	Utilities	187.14	1
City of Whittemore	Exp	856.16	1
Cook's Direct	Exp	518.71	1
Diamond Mowers	Srvs	2691.31	1
Dump-It Sanit	Srvs	62.00	1
Ecolab	Srvs	285.11	1
Electronic Specialties	Srvs	31954.03	1
EWS LLC	Exp	479.86	1
Farmers Coop Elev	Fuel	24.78	1

Fenton Coop Telephone	Srvs	301.01	2
K Froehlich	Exp	249.03	1
Galls	Supp	85.00	1
J. Garman	Exp	175.00	1
T. Harmon	Exp	45.50	1
Hy-Vee	Supp	7149.77	3
Image Trend	Exp	3653.37	1
Iowa Attorney Generals Office	Exp	28.00	1
IA DOT	Service	182.88	1
IA One Call	Srvs	29.70	1
Jacks OK Tire Srv	Srvs	60.59	1
Jasper Co Shf	Srvs	78.50	1
John Deere Financial	Parts	5630.61	2
Kemna GM	Serv	1515.10	1
Kossuth Co Emerg Mgmt	Supp	883.33	1
KCEDC	Allocation	240.00	2
Koss Co Recorder	Exp	7.00	1
KC Sec Road	Fuel	2545.66	2
KC Treas	Srvs	21.63	1
KRHC	Srvs	90.80	1
KRHC	Srvs	714.74	2
Lone Rock Coop Tel	Phone	1138.05	2
Martin Marietta Agg	Rock	8356.49	1
Martins Flag	Srvs	1071.12	1
Mechanical Air Systems Co.	Exp	3223.72	1
Merryman Bridge Cons	Cons	29925.06	1
Metal Culverts	Pipe	3219.20	1
Mid Am Energy	Srvs	346.78	4
NASSCO	Supp	1339.63	2
Nates Auto and Truck Repair	Exp	745.93	1
E. Needs	Exp	1637.42	1
North Central Iowa Services, L	Engineer Supp	1890.00	1
NIA Appliance	Exp	80.00	1
NW Comm	Service	549.38	2
MC Overhead Door	Service	375.00	1
C Petersen	Exp	88.45	1
Polk Co Sherrif's Ofs	Srvs	48.24	1
POS Professional Office Serv	Exp	806.82	1
Quill Corp	Supp	970.32	4
RJ Kool Midwest	Exp	635.45	1
N Roethler	Exp	25.00	1
RSVP	Budget Alloca	2000.00	1
Shield Tech Corp	Srvs	6934.50	1
Sign Works	Supp	72.95	1
State Medical Examiner's Ofc I	Exp	2134.00	1
W Struecker	Exp	97.45	1
The Gallery Ect.	Exp	225.00	1
Water Conn	Srvs	118.25	2
Z Thompson	Exp	25.00	1
Thrifty White Pharmacy	Exp	34.21	1
Time Clock Plus, LLC	Exp	84.00	1
Titonka Munc Utilities	Srvs	239.20	2

Tree Town Kennels LLC	Exp	5000.00	1
Union Pacific Railroad Company	Repairs	1566.08	1
Verizon Wireless	Exp	309.37	1
Visual Edge IT	Supp	210.76	2
Wage Works, Inc.	Srvs	1127.25	1
West Bend Ford	Exp	116.17	1
White Tools LLC	Engineer Supp	386.00	1
Xerox IT Solutions	Supp	257.00	2
Grand Total		161283.34	

Drainage

Algona Publishing Co.	DD 129 Comp Hearing	44.46	1
Algona Publishing Co.	JDD Pak #1 Comp Hearing	63.61	1
Bolton & Menk	DD 129 Pro Ser/Prelim Des	9020.5	2
Bolton & Menk	DD 4 Lat 11 Contruc Ser	31225	7
Bolton & Menk	DD 4 Lat 11 Lit/Pro Serv	438	1
Bolton & Menk	DD116 PRIV OUT PROF SERV	8007.5	2
Bolton & Menk	DD20 MAIN2 TILE PROF SERV	1086	1
Bolton & Menk	DD80 Lat81 Annex & Reclas	7734	2
Bolton & Menk	DD82 LAT33B PROF SERVICE	1583	1
Zachary Laubenthal Excavating	DD 110 MAIN RR 2026-22	26297.8	6
	DD4 LAT11		
Reutzel Excavating Inc	PROJ#OP1.129036	328053.24	66
Reutzel Excavating Inc	PROJ# E23114 -100% COMP	116041.31	24
Grand total		529594.42	

The board acknowledged the budget status report.

Motion by Stecker and 2nd by Garman to approve the liquor license for Columbia Hall Association of Algona, Iowa. Motion carried unanimously.

Motion by Stecker and 2nd by Haas to approve Resolution #08-04-26-01, which is a resolution adopting and approving tax compliance procedures relating to tax-exempt bonds. Chairman Nath called for a roll call vote: Garman: yes, Stecker: yes, Haas: yes, Nath: yes. Motion carried.

RESOLUTION NO. 08-04-26-01

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, Kossuth 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 Kossuth 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.

Passed and approved August 4, 2026.

Chairperson, Board of Supervisors

Attest:

County Auditor

Motion by Haas and 2nd by Stecker to approve Resolution #08-04-26-02, which is a resolution approving a bond purchase agreement for the sale of General Obligation Urban Renewal Bonds, Series 2026A. Chairman Nath called for a roll call vote: Garman: yes, Stecker: yes, Haas: yes, Nath: yes. Motion carried.

RESOLUTION NO. 08-04-26-02

Resolution approving a Bond Purchase Agreement for the sale of General Obligation Urban Renewal Bonds, Series 2026A

WHEREAS, the Board of Supervisors (the “Board”) of Kossuth County, Iowa (the “County”), proposed to enter into a general obligation urban renewal loan agreement (“Urban Renewal Loan Agreement #1”) and to issue general obligation bonds in a principal amount not to exceed \$4,250,000 pursuant to the provisions of Subsection 331.441(2)(b)(14), Section 331.402, Section 331.442, and Chapter 403 of the Code of Iowa, for the purpose of paying the cost, to that extent, of undertaking the Kossuth County Road, Bridge and Culvert Improvement Projects, which constitute urban renewal projects of the County approved by action of the Board of Supervisors on November 12, 2024, and in lieu of calling an election upon such proposal, has published notice of the proposed action and has held a hearing thereon, and as of July 14, 2026, no petition had been filed with the County asking that the question of entering into the Urban Renewal Loan Agreement #1 be submitted to the registered voters of the County; and

WHEREAS, the Board also proposed to enter into an additional general obligation urban renewal loan agreement (“Urban Renewal Loan Agreement #2” and together with Urban Renewal Loan Agreement #1, the “Loan Agreements”) and to issue general obligation bonds in a principal amount not to exceed \$750,000 pursuant to the provisions of Subsection 331.441(2)(b)(14), Section 331.402, Section 331.442, and Chapter 403 of the Code of Iowa, for the purpose of paying the cost, to that extent, of undertaking the Kossuth County Fairgrounds Grandstand Project, which constitutes an urban renewal project of the County approved by action of the Board of Supervisors on November 12, 2024, and in lieu of calling an election upon such proposal, has published notice of the proposed action and has

held a hearing thereon, and as of July 14, 2026, no petition had been filed with the County asking that the question of entering into the Urban Renewal Loan Agreement #2 be submitted to the registered voters of the County; and

WHEREAS, the County combined the Loan Agreements into a single loan agreement (the "Loan Agreement"); and

WHEREAS, a Preliminary Official Statement (the "P.O.S.") has been prepared to facilitate the sale of General Obligation Urban Renewal Bonds, Series 2026A (the "Bonds") to be issued in evidence of the County's obligation under the Loan Agreement, and the County has made provision for the approval of the P.O.S. and has authorized its use by Northland Securities, Inc., (the "Underwriter") as underwriter of the issuance of the Bonds; and

WHEREAS, a certain Bond Purchase Agreement (the "Bond Purchase Agreement") has been prepared to set forth the terms of the Bonds and the understanding between the County and the Underwriter, and it is now necessary to make provision for the approval of the Bond Purchase Agreement;

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

Section 1. The Bond Purchase Agreement is hereby approved in substantially the form as presented to this Board of Supervisors. The Chairperson and County Auditor are hereby authorized and directed to execute and deliver the Bond Purchase Agreement to the Underwriter.

Section 2. Further action with respect to the issuance of the Bonds and the approval of the Loan Agreement is hereby adjourned to the next Board of Supervisors meeting on August 11, 2026.

Section 3. All resolutions and orders or parts thereof in conflict with the provisions of this resolution, to the extent of such conflict, are hereby repealed.

Section 4. This resolution shall be in full force and effect immediately upon its adoption and approval, as provided by law.

Passed and approved August 4, 2026.

Chairperson, Board of Supervisors

Attest:

County Auditor

There wasn't any construction in ROW.

Discussion was held with the Kossuth County Engineer.

Discussion was held with the Kossuth County Auditor and the Kossuth County Board of Supervisors.

Motion by Stecker and 2nd by Garman to approve Change Order #2 for DD 4 Lat 11 Mallard WPA for an increase of \$11,7000 due to sandy soil conditions. Motion carried unanimously.

A teleconference was held with Winnebago County regarding the engineer's report on Joint DD WK 35-89 Lat 12 Waterway. Present from Winnebago County via phone were Supervisor Bill Jensvold,

Supervisor Terry Durby, and Supervisor Susan Smith as well as Auditor Karla Weiss and their Engineer's Office. Collin Klingbeil from Jacobson Westergard presented the engineer's report.

Motion by Jensvold and 2nd by Stecker to set the public hearing for Joint DD WK 35-89 Lat 12 Waterway for September 15, 2026, at 9:00 A.M. Motion carried unanimously by both boards.

A public hearing for the Joint DD PAK 1 Completion Project was held via internet with Palo Alto County. Present via the internet were Supervisor Keith Wirtz, Supervisor Craig Merrill, Supervisor Ronald Graettinger, and Supervisor Linus Solberg. Absent was Supervisor Roger Faulstick.

Motion by Stecker and 2nd by Merrill to open the Public Hearing for Joint DD PAK 1 Completion. Chairman Nath called for a roll call vote: Garman: yes, Stecker: yes, Haas: yes, Nath: yes. Motion carried. All ayes from Palo Alto County.

Collin Klingbeil from Jacobson Westergard presented the completion report for Joint Drainage District PAK 1. Additional damages were submitted by landowners.

Motion by Stecker and 2nd by Wirtz to close the Public Hearing for Joint DD PAK 1 Completion. Chairman Nath called for a roll call vote: Garman: yes, Stecker: yes, Haas: yes, Nath: yes. Motion carried. All ayes from Palo Alto County.

Motion by Nath and Solberg to approve the completion of Joint DD PAK 1 and direct the Auditor's Office to pay the damages as discussed and amended. Motion carried unanimously by both boards.

Motion by Stecker and 2nd by Haas to adjourn at 11:02 A.M. Motion carried unanimously.

Attest:

Tammy Eden
Kossuth County Auditor

Carter Nath, Chairman
Kossuth County Board of Supervisors