

The Board of Supervisors met on 12/23/25 at 10:00 a.m. in the Story County Administration Building. Lisa Heddens, and Latifah Faisal, with Heddens presiding. Linda Murken absent. (all audio of meetings available at storycountyiowa.gov); any resolution is effective upon signature and can be inspected during business hours, Monday-Friday, 8-4:30, at 900 6th Street, Nevada, Iowa)

ADOPTION OF AGENDA: Faisal moved, Heddens seconded adopting the agenda as listed. Motion carried unanimously (MCU) on a roll call vote.

MINUTES: 12/16/25 Minutes – Faisal moved, Heddens seconded approving the Minutes as presented. Roll call vote. (MCU)

PERSONNEL ACTIONS: 1) pay adjustment, effective 12/28/25 in a) Facilities Management for Kevin Warren @ \$26.88/hr; b) Secondary Roads for Jason Schilling @ \$33.31/hr; c) Sheriff's Office for Michael Casper @ \$2,499.20/bw; Brandon Lendt @ \$2,744.00/bw; Meredith Monroe @ \$2,391.20/bw; Michael Mosinski @ \$20.91/hr; Michael Paisley @ \$2,391.20/bw; 2) effective 1/11/26, in a) Auditor's Office for Crystal Becker @ \$82,856.90/annual; Victoria Skalinski @ \$82,856.90/annual. Faisal moved, Heddens seconded approving Personnel Action as presented. Roll call vote. (MCU)
Faisal moved, Heddens seconded approving the Consent Agenda as presented.

1. Revisions to the Story County Purchasing and Procurement Policy, after seven-day review
2. 28E Agreement between the Story County Sheriff's Office and the Iowa Department of Revenue for Tobacco, Alternative Nicotine and Vapor Product Enforcement, effective 7/1/25-6/30/26
3. Service Contract with Ziegler Companies, for Generator Maintenance at the Administration Building, effective 10/1/25-9/30/26, for \$6,654.16
4. Closing Certificate and IRS 8038-G Filing Form for the County's \$4,000,000.00 General Obligation Conservation Bonds, Series 2025 Issue

Roll call vote. (MCU)

FY27 ANALYSIS OF SOCIAL SERVICES EVALUATION TEAM (ASSET) BUDGET REQUESTS: Sandra King, Director of External Operations and County Services, reported on budgetary procedure and past allocations. She provided detail on the funding request from ASSET for the upcoming fiscal year. Discussion took place. Faisal moved, Heddens seconded approving 4% increase. Roll call vote. (MCU)

UPCOMING AGENDA ITEMS: Heddens reported the Lincoln Highway Heritage Byway Audio Tour App will be on an upcoming agenda.

LIAISON ASSIGNMENTS, COMMITTEE MEETINGS UPDATES, AND ANNOUNCEMENTS FROM THE

SUPERVISORS: Heddens announced the County will be closed on 12/24/25 and 12/25/25 for the holidays. The Board members each reported on multiple items.

Faisal moved, Heddens seconded to adjourn at 10:07 a.m. Roll call vote. (MCU)

Story County Board of Supervisors
Tentative Agenda
Administration Building, 900 6th St., Nevada, IA
12/23/25

1. SPECIAL NOTE TO THE PUBLIC: - This Meeting Is Also Being Offered Via Zoom. While Joining Via Zoom, If You Have A Question And/Or Comment, You May Raise Your Hand To Speak During Public Forum Or Use The Chat Feature And The Chair Will Ask The Zoom Moderator To Review All Comments During Public Forum.

Members of the public can participate by using the information below:

To join the zoom meeting by computer, tablet, smartphone :

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2. CALL TO ORDER: 10:00 A.M.
3. PLEDGE OF ALLEGIANCE:
4. ADOPTION OF AGENDA:
5. PUBLIC COMMENT #1:
This comment period is for the public to address topics on today's agenda
6. AGENCY REPORTS:
7. CONSIDERATION OF MINUTES:
 - I. 12/16/25 Minutes

Department Submitting Auditor
8. CONSIDERATION OF PERSONNEL ACTIONS:
 - I. Action Forms

Department Submitting Auditor

Documents:

ACTION FORMS.PDF

9. CONSENT AGENDA:

(All items listed under the consent agenda will be enacted by one motion. There will be no separate discussion of these items unless a request is made prior to the time the Board votes on the motion.)

I. Consideration Of Revisions To The Story County Purchasing And Procurement Policy, After Seven-Day Review

Department Submitting Auditor

Documents:

PURCHASING AND PROCUREMENT POLICY.PDF

II. Consideration Of 28E Agreement For Tobacco, Alternative Nicotine And Vapor Product Enforcement Effective 7/1/25 - 6/30/26

Department Submitting Sheriff

Documents:

28E TOBACCO COMPLIANCE.PDF

III. Consideration Of Service Contract With Ziegler Companies, For Generator Maintenance At Administration Building Effective 10/1/25-9/30/26 For \$6,654.16

Department Submitting Facilities Management

Documents:

ZIEGLER ADMIN AGREEMENT.PDF

IV. Consideration Of Closing Certificate And IRS 8038-G Filing Form For The County's \$4,000,000 General Obligation Conservation Bonds, Series 2025 Issue

Department Submitting Auditor

Documents:

GENERAL OBLIGATION.PDF

10. PUBLIC HEARING ITEMS:

11. ADDITIONAL ITEMS:

I. Discussion And Consideration Of FY27 ASSET Budget Requests - Sandra King

Department Submitting Board of Supervisors

Documents:

ASSET BUDGET REQUEST LETTER FY27.PDF
ASSET BUDGET REQUESTS FY27.PDF

12. DEPARTMENTAL REPORTS:

13. OTHER REPORTS:

14. UPCOMING AGENDA ITEMS:

15. PUBLIC COMMENT #2:

Comments from the Public on Items not on this Agenda. The Board may not take any Action on the Comments due to the Requirements of the Open Meetings Law, but May Do So In the Future.

16. LIAISON ASSIGNMENTS, COMMITTEE MEETINGS UPDATES, AND ANNOUNCEMENTS FROM THE SUPERVISORS:

17. ADJOURNMENT:

Story County strives to ensure that its programs and activities do not discriminate on the basis of race, color, national origin, sex, age or disability. Persons requiring assistance, auxiliary aids or services, or accommodation because of a disability may contact the county's ADA coordinator at (515) 382-7204.

APPROVED

DENIED

Board Member Initials: AA

Meeting Date: 12-23-25

Follow-up action: _____

First Adopted: 04/17/2001
Last Revised: 12/04/2025
Effective Date: 12/16/2025

Story County Purchasing and Procurement Policy

Definitions

"County" refers to Story County, including its offices, departments, boards, employees, and agents.

"Board" refers to Story County Board of Supervisors

"Department" refers to an office, department, board, commission or agency of the County.

"Department Head" refers to a department head of the County or designee assigned purchasing responsibilities. Designee names shall be communicated to the Board. The Board maintains authority over each Department Head.

"Elected Official" refers to an elected official of Story County.

"DHEO" refers to Department Heads and Elected Officials.

"Purchase" is defined as the transmission of public money from the County to another entity by an act or agreement founded upon valuable consideration resulting in the acquisition of any and all supplies, material, equipment, services, or real or personal property for the benefit of the County by any department, and includes any and all articles and supplies which shall be furnished to or used by any department, including any and all printing, periodicals, stationery and the rental, repair and maintenance of equipment and machinery, hardware, software, or intellectual property.

"Procurement" refers to a purchasing process that controls quantity, quality, sourcing, and timing to ensure the best possible total cost of ownership.

"Contract" refers to any written instrument or electronic document containing the elements of offer, acceptance, and consideration to which the County is a party.

"Lease" refers to a contract conveying from an entity to the County the use of real or personal property for a designated period of time in return for payment or other valuable consideration.

"Lease-Purchase" includes, but is not limited to, an arrangement in which title of ownership transfers at or shortly after the end of the lease term.

"Proposal" refers to a price given by a vendor for the supplies, material, equipment and/or services, as described to the vendor, but is not an authorization to ship, or of purchase. Notice to public of Request for Proposal (RFP) shall follow the best communication and practice for good/service requested. (e.g., web pages, mailings within certain range, industry or organization publications, etc.)

"Bid" refers to a complete proposal, submitted in competition, to execute specified job(s) within a prescribed time, and not exceeding a proposed amount that usually includes labor, equipment, and materials.

"Quotation" refers to an expected, stated price for goods or services given by a vendor, but is not an authorization to ship or of purchase.

General

Story County shall conduct all purchasing and procurement transactions in full compliance with Federal and State laws and any applicable Federal and State standards. All purchasing and procurement transactions, either negotiated or competitively bid, and without regard to dollar value, shall be conducted in a manner so as to provide maximum open and free competition.

Procedures shall be clear and consistent, and maximize the efficiency of payment of purchases.

Authority

The Board adopts an annual budget for the County and provides appropriations to the departments. The Board may also adopt budget amendments. The Board empowers Department Heads to make purchasing and procurement decisions within the budgeted line items of the applicable department. Elected Officials have purchasing authority within the capacity of their individual budgets and the scope of statutory duties of their offices. Every County purchase shall be documented on a claim form and presented to the Board prior to the payment. Presentation to the Board shall follow public agenda guidelines and deadlines established by the Clerk to the Board.

Nothing in this policy shall be construed to limit statutory authority or duty of the Board of Supervisors or any Story County Elected Official, nor shall this policy be construed as limiting the discretion of the Board of Supervisors or Elected Officials in the performance of any act or deed deemed necessary and prudent in the best interest of the public.

Local Purchases/Procurement

Pursuant to *Code of Iowa* §23A.3, Story County shall first consider using locally-owned businesses within the County if cost and other considerations are relatively equal. However, the County reserves the right to purchase items outside of Story County if products or services needed are not readily available in Story County, or if a product or service can be purchased outside Story County at a considerable cost savings. Cost savings may include calculating costs to the County of operating, maintaining or upgrading the purchase over its expected useful or contractual life.

Sole-Source Purchasing/Procurement (Non-Competitive)

All purchasing and procurement transactions shall be conducted in a manner so as to provide, to the maximum extent practical, competition. However, if open and free competition is not used, sole-source justification shall be provided with the purchase. The justification shall include a description of why it was necessary to purchase non-competitively, such as lack of legitimate competitors, time constraints, or other pertinent information.

Competitive Bids

Public notice calling for the submission of bids shall follow the relevant provisions of the *Code of Iowa* and the *Iowa Administrative Code*. The County reserves the right to reject bids or make counter offers.

Federal Funds (see also Grant Guidance)

Title 2, Part 200 of the Code of Federal Regulations (CFR) shall be applicable when federal funds are used for purchases with exceptional consideration for the following:

- Title 2, Part 200.214: Suspension and debarment. Non-Federal entities and contractors are subject to the non-procurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, 2 CFR part 180. These regulations restrict awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.
- Title 2, Part 200.321 (by title): Contracting with small businesses, minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms.
- Title 2 CFR Part 200 Appendix II (by title)

Story County departments, offices, and/or employees are required to disclose, in writing and in a timely manner, all violations of federal criminal law involving fraud, bribery, or gratuity potentially affecting a federal award. This requirement applies to violations involving Story County, its employees, and any sub-recipients of a federal grant.

If a Story County department, office, or employee learns of a violation of federal criminal law involving fraud, bribery, or gratuity potentially affecting a federal grant, the department or employee must report the violation to the Story County Auditor (designated Story County contact).

Reportable violations include not only those violations concerning Story County or its employees, but also include violations relating to sub-recipients of award monies.

The Story County Auditor is responsible for reporting the violation to the relevant federal agency in writing and in a timely manner.

No elected officer, employee, or agent of Story County shall participate in the selection, award, or administration of a contract supported by federal grant funds, if a conflict of interest, real or apparent, would be involved. Such a conflict would arise when:

- a. The employee, officer, or agent;
- b. Any member of his/her immediate family;
- c. His/her partner; or
- d. An organization which employs, or is about to employ any of the above;

has a financial or other interest in the firm selected for award.

Story County's officers, employees, or agents shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, potential contractors, or subcontractors.

Procedure by Price Threshold (unless otherwise established by the *Code of Iowa*)

Thresholds for Purchase

- Less than \$5,000 principal amount
 - Regular claim process
- Between \$5,000 - \$25,000 principal amount; anticipated/acknowledged during the budget process
 - Regular claim process
- Between \$5,000 - \$25,000 principal amount; not anticipated/acknowledged during the budget process
 - Elected Officials should seek acknowledgement prior to purchase by the Board at a public meeting
 - Department Heads must obtain approval prior to purchase by the Board at a public meeting
- Greater than \$25,000 principal amount
 - Request for Proposal or minimum of two (2) written/email quotations

Thresholds for Lease or Lease-Purchase Contract Requirements

- Principal amount less than \$25,000 for real or personal property
 - New – place on Board agenda as an additional item
 - Recurring – place on Board agenda as a consent agenda item
- Principal amount between \$25,000 - \$600,000 for real or personal property
 - Place on Board agenda as a public hearing
 - Follow provisions of *Code of Iowa* §331.443
 - ✓ Publish Public Notice of proposed action including statement of purpose and amount
 - ✓ Follow Public Notice publication deadlines as defined by *Code of Iowa* §331.305: published no less than 4 days, no more than 20 days prior to public hearing
 - ✓ Ensure the Public Notice meets the requirements of *Code of Iowa* §618.14
- Principal amount over \$600,000 for real or personal property
 - Place on Board agenda as a public hearing
 - Follow the provisions *Code of Iowa* §331.305
 - ✓ Follow Public Notice publication deadlines as defined by *Code of Iowa* §331.305: published no less than 10 days prior to discussion meeting, notice of public meeting
 - ✓ Ensure the Public Notice meets the requirements of *Code of Iowa* §618.14
 - ✓ Include in the published Public Notice the statement of purpose, proposed action, amount, time and place of the meeting, and the right of citizens to petition for an election
 - ✓ After 30 days, the Board shall hold a public meeting to enter into the lease or lease-purchase contract if no petition for election is received

The preparation and timely legal publication of public notices are the responsibility of the department requesting the purchase/contract.

It is the responsibility of the department to place items on an agenda of the Board of Supervisors.

Loans

Should the County enter into a loan agreement to borrow money for a public purpose, the County shall follow *Code of Iowa* §331.402 and all other applicable Code sections.

Essential County Purpose Bond or General County Purchase Bond

The County shall follow *Code of Iowa* §331.441 and all other applicable Code sections, as well as the advice of bond counsel.

Horizontal and Vertical Construction, Reconstruction, or Improvement projects

Code of Iowa §314.1B established horizontal and vertical bid thresholds for County projects, and shall be followed for each project. This applies to construction, reconstruction, and improvement projects. Repair or maintenance projects are not subject to the thresholds.

Repair or maintenance work is defined in *Code of Iowa* §26.2 and shall be followed for each project. Use the current bid and quote thresholds effective on January 1 of each year and available at <https://iowadot.gov/transportation-development/local-systems/bid-quote-thresholds>.

Public Improvement Projects

If the estimated total cost of a public improvement project (excluding architectural, landscape architectural, or engineering design services and inspection as defined in *Code of Iowa* §26.2) is more than the effective adjusted threshold for competitive quotations but less than the effective adjusted threshold for competitive bidding as established pursuant to *Code of Iowa* §314.1B, available at <https://iowadot.gov/transportation-development/local-systems/bid-quote-thresholds>, the County will follow the competitive quotation process described in *Code of Iowa* §26.14.

If the estimated total cost of a public improvement project, based on the licensed Engineer/Architect report, exceeds the effective adjusted threshold for competitive bidding as established pursuant to *Code of Iowa* §314.1B, available at <https://iowadot.gov/transportation-development/local-systems/bid-quote-thresholds>, the County shall follow the competitive bidding process described in *Code of Iowa* §§26.3-26.12.

Contract Purchases

Contract purchases, including recurring contracts, shall be approved and entered into by the Board. Each Department/Office is responsible for developing and managing its own contracts, and finalizing the specifications and standards expected from the vendor. These standards should be such that the contract performance can be measured. A new contract for a good or a service should be reviewed by the County Attorney or designee prior to submission for Board approval. A recurring contract should be reviewed by the County Attorney or designee if any changes occur. The Board and/or the applicable Department Head or Elected Official may request such review.

An officer or employee of the County shall not have an interest, direct or indirect, in a County contract as defined in *Code of Iowa* §331.342.

Process

For purchases made on a Story County account, upon receipt of shipment the DHEO shall examine the shipping document/invoice and ensure that all items have been received and are not damaged. Correction of discrepancies or replacement of damaged items is the responsibility of the Department or Office.

If the invoice amount is different than the quotation/bid received, it is up to the department to investigate and determine if the billed price is correct and appropriate.

The department or office shall segregate duties so that the person procuring the item/asset is not the same person who records the transaction in the accounting and physical inventory records.

Once shipment has been verified, the invoice and accompanying documentation shall be attached to a claim form, signed by the applicable DHEO or designee, and submitted to the County Auditor for payment.

Bids submitted in compliance with *Code of Iowa* §331.301, §331.341 and §384.94 – 384.103 shall be submitted to the County Auditor's office for opening at a public Board meeting. "Notice to Bidders" shall be pursuant to *Code of Iowa* §26.7.

Emergency Purchases

Emergency purchases may be made by a DHEO following verbal approval of a Board member, if said purchase falls within the limits of this Policy. What constitutes an emergency is at the discretion of the Board, in consultation with the applicable DHEO.

Exemptions

The following items shall be exempted from the Purchasing and Procurement Policy. This list is not necessarily all inclusive and shall be amended as necessary.

- Wages
- Employee Benefits
- Utility Payments for the County
- County Boards' Compensation
- Payments made on behalf of General Assistance recipients
- Rent – Buildings and Land
- Judgments, Damages and Settlements
- Fuel – Secondary Roads
- Annual Publication of Delinquent Tax List – Treasurer
- Debt/Lease payments

Claims Processing Procedures

All claims must be for reasonable and necessary items which meet the requirements of public purpose. The public purpose shall be documented on the claim if not readily apparent.

The responsibilities of the Board of Supervisors and the Auditor regarding claims are provided and described in the *Code of Iowa* §331.401 and §331.504, respectively.

The Auditor's office has the statutory responsibility of processing claims submitted for payment and presenting an itemized list to the Board for approval; procedures are as follows:

Timetable

- For each fiscal year, the Auditor's office shall define a bi-weekly payment schedule
- Claims shall be submitted by the deadlines defined in the bi-weekly payment schedule
 - Claims are due by 3:00 pm on the due date
 - Any late fees incurred for tardy submissions are the responsibility of the submitting department
- Every claim will be file-stamped as received

Process

- Every claim shall be signed by the responsible DHEO or designee
- Employee claims for reimbursement must be signed by the employee and the responsible DHEO
- Detailed invoices shall be attached to each claim
- The code/line item shall be verified for correctness by the Auditor's office using the Uniform Chart of Accounts for Iowa County Governments
- All purchases will be compared and verified against the approved budget
- The Auditor's office will remove taxes, check for duplication, verify remit-to address, verify compliance with policies, and discuss any necessary changes with the submitting department
- Claims/payments that contain confidential HIPPA information shall be returned to the appropriate department once entered for payment
- Purchases and/or agreements that extend beyond one fiscal year require Board approval
- If there is a disputed charge, prior to submission of the claim, the submitting department is responsible for contacting the vendor to verify the situation. This includes credit card purchases. If the dispute results in late fees or other collection situations, the submitting department shall be responsible for resolution and payments (if any)

Non-conforming submissions

- Claims not conforming to this Purchasing Policy shall be questioned and discussed with the submitting department, including, but not limited to, claims which require Board approval prior to payment and claims lacking sufficient documentation
- Any non-conforming claim may be highlighted on the claims list presented to the Board for approval along with documentation detailing its non-conformance
- Any non-conforming claim may be selected for further inquiry as part of the County's annual audit

Thresholds for Physical Inventory and Capital Assets

- If an item exceeds \$1,000.00, an inventory card shall be created for addition to the inventory list
- If an item exceeds \$5,000.00, it shall be added to the capital asset list and depreciated, and an inventory card shall be created for addition to the inventory list

Grant Guidance

As a recipient and sub-recipient of State and Federal grant dollars, Story County shall follow all applicable State procurement requirements. Story County shall also follow the appropriate federal guidelines issued by the United States Office of Management and Budget (OMB) and the Code of Federal Regulations (CFR), including but not limited to OMB Circular A-102, OMB Circular A-110, 44 CFR Part 13, and 28 CFR Part 66. Story County shall follow OMB Circular A-133 Subpart C.300 to comply with auditee responsibilities. If applicable, Story County shall follow OMB Circular A-87 (relocated to 2 CFR Part 225) for cost principle standards.

Any contracts awarded shall comply with 2 CFR 200.326 (bonding requirements) and Appendix II of Part 200.

Notification of receipt of State or Federal grant for a Department/Office shall be acknowledged by the Board in a public meeting.

State or Federal grant monies which flow through Story County accounts shall have unique, identifiable accounting codes established by the Auditor's Office.

Receipt of property purchased with grant monies shall be used for the purpose intended. Story County or the applicable DHEO will be held accountable for the equipment. The DHEO shall have a control system in effect to ensure adequate safeguards to prevent loss, damage, or theft of the property. The recipient shall be responsible for proper maintenance and maintain appropriate inventory tracking to assist with financial reporting, and records sufficient to detail the significant history of procurement, including the rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price. Property purchased with State or Federal grant dollars will be subject to physical inventory verification conducted annually by the Auditor's office.

Effective Date

This policy shall be effective upon adoption; it replaces any and all previous versions of the Story County Purchasing and Procurement Policy.

APPENDIX A

Claim Submission Guidelines

- Documentation remaining with a processed claim in the Auditor's office files needs to be **STAPLED** to the claim form. These files need appropriate documents to verify the services.
 - Any stubs that go with the check needs to be **PAPER CLIPPED** to the claim
 - If additional documents are sent with the check, please copy and paper clip to the claim
- If there is no documentation to attach, the claim must be signed by the vendor.
- Please **verify the remit-to address and make sure the claim form** has the correct address.
- Please verify the coding on the claim for completeness and accuracy.
- If there is an invoice number, please list it on the claim.
- There are circumstances in which a W9 (Tax Identification Form) is required. Examples include:
 - Rent payments
 - Contracted services with individuals
 - Attorney services
 - Medical Services
 - Real Estate/Easement purchases.
(Please call & ask if uncertain)
- Unless a postage-paid envelope is provided by the vendor, do not include the envelope.
- Inventory cards are required for purchases of fixed assets over \$1,000.00. The cards need to be submitted with the claim; checks are not sent until the inventory card is provided.
 - If deleting, trading, selling items that are on inventory, please provide an inventory card for that transaction also.
- New leases need to be signed/approved by the Board of Supervisors at a public meeting.
- When purchasing food/beverages for meetings of any sort, a statement must accompany the claim that states how the public will benefit by the expenditure of public funds.

APPENDIX B

Attorney General Opinions

1985 Iowa Op. Atty. Gen. 29

A county board of supervisors may not disapprove a claim submitted by elected county officers on the ground that claims exceeds the appropriation for the particular line item category that claim falls within.

1990 Iowa Op. Atty. Gen. 64

The county auditor acts as a ministerial officer when carrying out his or her duty to file claims against the county for presentation to the board of supervisors, the board is responsible for assessing the adequacy of proof supporting such claims, and the auditor may not refuse to file a claim for submission to the board.

2005 Grady to Cozine, Cherokee County Attorney, Opinion No. 05-2-2, Iowa AG

The county board of supervisors is responsible for determining whether the documentation accompanying a claim against the county provides sufficient information regarding the basis of the claim to justify payment.

28E AGREEMENT FOR TOBACCO, ALTERNATIVE NICOTINE AND VAPOR PRODUCT ENFORCEMENT

This agreement ("Agreement") is made and entered into on the Effective Date by and between the Iowa Department of Revenue ("IDR"), and STORY COUNTY SHERIFF'S OFFICE ("Department"), collectively referred to as "Parties." The parties agree as follows:

SECTION 1. IDENTITY OF PARTIES

- 1.1 **IDR.** IDR is an agency of the State of Iowa which is authorized, pursuant to Iowa Code chapter 453A and a contract with the Iowa Department of Health and Human Services, to provide enforcement for Iowa's tobacco, alternative nicotine, and vapor products laws. IDR's address for the purposes of this Agreement is: 1918 SE Hulsizer Road, Ankeny, Iowa 50021.
- 1.2 **Department.** The Department operates a duly-recognized Iowa law enforcement agency. The Department's address is: 1315 S B AVE NEVADA IA 50201-2806.

SECTION 2. PURPOSE. Parties have entered into this Agreement for the purpose of providing and funding tobacco, alternative nicotine, and vapor product enforcement activities in compliance with Iowa Code section 453A.2. The legal authority for this Agreement is Iowa Code chapter 28E, Iowa Code section 453A.2, and BHTHPTR26036 Contract between the Iowa Department of Health and Human Services and Iowa Department of Revenue.

SECTION 3. TERM. The term of the Agreement shall be from the aforementioned date through June 30, 2026, unless earlier terminated in accordance with the terms of the Agreement.

SECTION 4. FILING. Pursuant to Iowa Code section 28E.8, IDR shall electronically file the Agreement with the Iowa Secretary of State, after the Parties have executed the Agreement.

SECTION 5. RESPONSIBILITIES OF THE PARTIES.

5.1 **Responsibilities of the Department.**

5.1.1 **Local Tobacco, Alternative Nicotine and Vapor Product Enforcement.** The Department shall provide tobacco, alternative nicotine, and vapor product enforcement of Iowa Code chapter 453A.

5.1.2 **Compliance Checks.**

5.1.2.1 "Compliance Check" or "Compliance Checks" means activity to enforce tobacco, alternative nicotine, and vapor product laws in accordance with Iowa Code section 453A.2 within the jurisdiction of the Department. Compliance Check also may include enforcement of Iowa Code section 453A.2 within additional jurisdictions upon agreement of the Parties. IDR shall make available to the Department the location of each tobacco, alternative nicotine, and vapor product permit holder subject to a Compliance Check by the Department at <https://govconnect.iowa.gov/TAP/LawEnforcement/>.

5.1.2.2 The Department shall perform one (1) **Compliance Check** of each tobacco, alternative nicotine and vapor product permit holder within the jurisdiction of the Department during the term of the Agreement. Please note that alternative nicotine, and vapor products are age-restricted pursuant to Iowa Code section 453A.2 and are therefore included in the I-LEDGE program. Attempts to purchase alternative nicotine and vapor products may be conducted at any retailer that sells these products.

5.1.2.3 **The Department shall not begin to conduct any retailer Compliance Checks until October 1st, 2025.**

- 5.1.2.4 The Compliance Check shall be completed and submitted for reimbursement to IDR by **February 15, 2026**. The Department should try to complete a Compliance Check of all seasonal businesses, such as golf courses, marinas, and bait shops, before the businesses close for the 2025 business year, but not before October 1, 2025. If the Department is unable to complete the Compliance Checks on seasonal businesses prior to the businesses close for the 2025 business year, the Department shall work with IDR to establish a plan for completing these Compliance Checks.
- 5.1.2.5 The Department shall conduct a second Compliance Check on any retailer that is found to be non-compliant during the first inspection. The second Compliance Check on the non-compliant retailer shall be completed and entered no later than **May 15, 2026**.
- 5.1.2.6 Clerks that fail Compliance Checks shall be ticketed criminally.
- 5.1.2.7 The Department shall, within seven (7) business days, notify the retail owner or manager of any violation. Within seventy-two (72) hours of the Department issuing a citation for a violation of Iowa Code § 453A.2(1) to a permit-holder or employee of a permit-holder, the Department must notify the local permit-issuing authority that issued the tobacco, alternative nicotine, and vapor product permit to the retailer where the offense was committed.
- 5.1.2.8 If the Department fails to complete and submit reimbursement for Compliance Checks to IDR by **February 15, 2026**, IDR will consult with the Department to establish a plan for completing the remaining Compliance Checks. In the event that the Department fails to execute the agreed upon plan, the Department agrees that IDR may authorize the Iowa State Patrol or other law enforcement agency to conduct any remaining Compliance Checks.
- 5.1.3 **Underage Purchaser Volunteers**. Utilization of underage purchaser volunteers is strongly encouraged, where feasible. The Department may compensate the underage purchasers involved in the Compliance Checks in a manner consistent with Section 6. Underage purchasers from the age of sixteen to twenty years old may be utilized in the program. Keep in mind that the federal government (SYNAR) ***will not allow underage purchasers under the age of sixteen*** to be used to conduct Compliance Checks. Please ensure that the officers assigned to conduct the Compliance Checks do not work with an underage purchaser younger than age of sixteen. If utilizing multiple underage purchasers to perform Compliance Checks, please ensure that a representative mix of 16, 17, 18, 19 and 20 year old underage purchasers are used when feasible.
- 5.1.4 **Routine Enforcement**. In addition to conducting Compliance Checks, the Department agrees to regularly enforce underage tobacco, alternative nicotine and vapor product laws by ticketing underage offenders.
- 5.1.5 **Civil Proceedings**. The Department shall cooperate with city, county, and state prosecutors if civil permit proceedings are initiated against a tobacco, alternative nicotine, and vapor product permit holder. The Department shall also cooperate in proceedings against cited clerks and underage persons. Cooperation shall include, but shall not be limited to, sharing investigative reports and copies of issued citations, as well as providing witness statements and testimony.
- 5.1.6 **Compliance Reports**. The Department shall provide monthly reports to IDR in the manner prescribed by IDR.
- 5.1.7 **Miscellaneous**. The Department shall be responsible for the day-to-day administration of its tobacco, alternative nicotine, and vapor product enforcement activities. The Department shall provide all office space, equipment, and personnel necessary to conduct tobacco, alternative nicotine, and vapor product enforcement activities under the Agreement. The Department is solely responsible for the selection, hiring, disciplining, firing, and compensation of its officers.

5.2 **Responsibilities of IDR.**

- 5.2.1 **Enforcement Guidance.** IDR shall provide guidance on tobacco, alternative nicotine, and vapor product enforcement to the Department, if needed, and cooperate with the Department in the performance of the Agreement.
- 5.2.2 **Payment.** IDR shall pay the Department in the manner described in Section 6 of this Agreement.
- 5.2.3 **Cooperation.** If IDR believes that any officer of the Department fails to perform duties in a manner that is consistent with the Agreement, IDR shall notify the Department. The Department shall then take such action as necessary to investigate and, if appropriate, discipline or reassign the officer away from tobacco, alternative nicotine, and vapor product enforcement activities. IDR shall have no authority to discipline or reassign an officer, except that IDR shall have the authority to stipulate that a particular officer not be assigned to provide services under the Agreement.
- 5.2.4 **Insurance, Benefits, and Compensation.** IDR shall not provide for, nor pay, any employment costs of the Department's officers including, but not limited to, worker's compensation, unemployment insurance, health insurance, life insurance, and any other benefits or compensation, nor make any payroll payments with respect to the Department's officers. IDR shall have no liability whatsoever for all such employment costs or other expenses relating to, or for the benefit of, the Department's officers.

SECTION 6. PAYMENT TO DEPARTMENT.

- 6.1 **Method of Payment.** In consideration for providing the services required by the Agreement, the Department shall be paid on a flat fee basis of seventy-five dollars (\$75) per reported Compliance Check. The flat fee payment for each Compliance Check constitutes the full and exclusive remuneration for the Compliance Checks. For example, compensation of underage purchasers is the sole responsibility of the Department and is to be paid from the flat fee payment.
- 6.2 **Eligible Claims.** Compliance Checks that are conducted on or after October 1, 2025 are eligible for payment provided that the results are reported in accordance with Section 5. Any Compliance Checks that were funded by a non-departmental entity are not eligible for payment.
- 6.3 **Allocations.** The costs of the services referred to in Section 6.1 shall be allocated as follows:
- 6.3.1 **Sole Activity.** Money paid to the Department, pursuant to the Agreement, shall be used to fund overtime of full- or part-time peace officer positions solely for tobacco, alternative nicotine and vapor product enforcement activities described in the Agreement. Money also shall be used for compensation, if any, of underage purchasers. In addition, the Department may use money paid pursuant to the Agreement for reasonable Department expenditures, including, but not limited to, officer training and equipment, provided that such expenditures do not impair the Department's ability to perform tobacco, alternative nicotine and vapor product enforcement activities.
- 6.4 **Payment in Arrears.** IDR shall verify the Department's performance and compliance with this Agreement before making payment. IDR shall pay all approved invoices in arrears and in conformance with Iowa Code section 8A.514. IDR may pay in less than sixty (60) days, but an election to pay in less than sixty (60) days shall not act as an implied waiver of Iowa Code section 8A.514. Unless otherwise agreed in writing by the Parties, the Department shall not be entitled to receive any other payment or compensation from IDR or the State of Iowa for any Compliance Checks not compliant with this Agreement. The Department shall be solely responsible for paying all costs, expenses, and charges it incurs in connection with its performance under this Agreement.

SECTION 7. ADMINISTRATION OF AGREEMENT. IDR and the Department shall jointly administer the Agreement.

SECTION 8. NO SEPARATE ADMINISTRATIVE ENTITY. No new or separate legal or administrative entity is created by the Agreement.

SECTION 9. NO PROPERTY ACQUIRED. IDR and the Department, in connection with the performance of

the Agreement, shall acquire no real or personal property.

SECTION 10. TERMINATION.

- 10.1 Termination for Convenience.** Following twenty (20) days written notice, either party may terminate the Agreement, in whole or in part, for convenience without the payment of any penalty or incurring any further obligation to the non-terminating party. Following termination for convenience, the non-terminating party shall be entitled to compensation, upon submission of invoices and proper proof of claim, for services provided under the Agreement to the terminating party up to and including the date of termination.
- 10.2 Termination Due to Lack of Funds or Change in the Law.** Notwithstanding anything in this Agreement to the contrary, and subject to the limitations set forth below, IDR shall have the right to terminate this Agreement without penalty and without any advance notice as a result of any of the following:
- 10.2.1 The legislature or governor fail in the sole opinion of IDR to appropriate funds sufficient to allow IDR to either meet its obligations under this Agreement or to operate as required and to fulfill its obligations under this Agreement;
 - 10.2.2 If funds are de-appropriated, reduced, not allocated, or receipt of funds is delayed, or if any funds or revenues needed by IDR to make any payment hereunder are insufficient or unavailable for any other reason as determined by IDR in its sole discretion;
 - 10.2.3 If IDR's authorization to conduct its business or engage in activities or operations related to the subject matter of this Agreement is withdrawn or materially altered or modified;
 - 10.2.4 If IDR's duties, programs or responsibilities are modified or materially altered;
 - 10.2.5 If there is a decision of any court, administrative law judge, or an arbitration panel or any law, rule, regulation, or order is enacted, promulgated, or issued that materially or adversely affects IDR's ability to fulfill any of its obligations under this Agreement. IDR shall provide the Department with written notice of termination pursuant to this section.
- 10.3 Termination for Cause.** The occurrence of any one or more of the following events shall constitute cause for any party to declare another party in default of its obligations under the Agreement:
- 10.3.1 Failure to observe and perform any covenant, condition or obligation created by the Agreement;
 - 10.3.2 Failure to make substantial and timely progress toward performance of the Agreement;
 - 10.3.3 Failure of the party's work product and services to conform with any specifications noted herein;
 - 10.3.4 Infringement of any patent, trademark, copyright, trade dress or any other intellectual property right.
- 10.4 Notice of Default.** If there occurs a default event under Section 10.3, the non-defaulting party shall provide written notice to the defaulting party requesting that the breach or noncompliance be immediately remedied. In the event that the breach or noncompliance continues to be evidenced ten days beyond the date specified in the written notice, the non-defaulting party may either:
- 10.4.1 Immediately terminate the Agreement without additional written notice; or,
 - 10.4.2 Enforce the terms and conditions of the Agreement and seek any available legal or equitable remedies.

SECTION 11. CONTACT PERSON. At the time of execution of the Agreement, each party shall designate, in writing, a Contact Person to serve until the expiration of the Agreement or the designation of a substitute Contact Person. During the term of the Agreement, each Contact Person shall be available to meet, as otherwise mutually agreed, to plan the services being provided under the Agreement.

SECTION 12. CONTRACT ADMINISTRATION.

- 12.1 **Amendments.** The Agreement may be amended in writing from time to time by mutual consent of the parties. All amendments to the Agreement must be fully executed by the parties.
- 12.2 **Third Party Beneficiaries.** There are no third party beneficiaries to the Agreement. The Agreement is intended only to benefit IDR and the Department.
- 12.3 **Choice of Law and Forum.** The laws of the State of Iowa shall govern and determine all matters arising out of or in connection with this Agreement without regard to the conflict of law provisions of Iowa law. Any and all litigation commenced in connection with this Agreement shall be brought and maintained solely in Polk County District Court for the State of Iowa, Des Moines, Iowa, or in the United States District Court for the Southern District of Iowa, Central Division, Des Moines, Iowa, wherever jurisdiction is appropriate. This provision shall not be construed as waiving any immunity to suit or liability including without limitation sovereign immunity in State or Federal court, which may be available to IDR or the State of Iowa.
- 12.4 **Assignment and Delegation.** The Agreement may not be assigned, transferred, or conveyed in whole or in part without the prior written consent of the other party.
- 12.5 **Integration.** The Agreement represents the entire Agreement between the parties and neither party is relying on any representation that may have been made which is not included in the Agreement.
- 12.6 **Headings or Captions.** The paragraph headings or captions are for identification purposes only and do not limit nor construe the contents of the paragraphs.
- 12.7 **Not a Joint Venture.** Nothing in the Agreement shall be construed as creating or constituting the relationship of a partnership, joint venture, association of any kind or agent and principal relationship between the parties. Each party shall be deemed an independent contractor acting toward the expected mutual benefits. No party, unless otherwise specifically provided for herein, has the authority to enter into any contract or create an obligation or liability on behalf of, in the name of, or binding upon the other party to the Agreement.
- 12.8 **Supersedes Former Agreements.** The Agreement supersedes all prior Agreements between IDR and the Department for the services provided in connection with the Agreement.
- 12.9 **Waiver.** Except as specifically provided for in a waiver signed by duly authorized representatives of IDR and the Department, failure by any party at any time to require performance by the other party or to claim a breach of any provision of the Agreement shall not be construed as affecting any subsequent breach, the right to require performance with respect thereto, or to claim a breach with respect thereto.
- 12.10 **Notices.** Any and all notices, designations, consents, offers, acceptances, or any other communication provided for herein shall be given in writing by a reliable carrier which shall be addressed to the person listed below at the address specified. From time to time, the Parties may change the name and address of an individual designated to receive notice. Such change of the designated person shall be in writing to the other Party and as provided herein. Such change shall not require an amendment to this Agreement. Each such notice shall be deemed to have been provided:
- 12.10.1 At the time it is actually received; or,
- 12.10.2 Within one day in the case of overnight hand delivery, courier or services such as Federal Express with guaranteed next day delivery; or,
- 12.10.3 Within five (5) days after it is deposited in the U.S. Mail in the case of registered U.S. Mail.

Party: IDR

Name: Jessica Ekman

Title: Tobacco Program Coordinator

Address: 1918 SE Hulsizer Road
City, State Zip Code: Ankeny, Iowa 50021
Phone Number: (515) 281-7434
E-mail Address: jessica.ekman@iowa.gov

Party: The Department
Name: Paul Fitzgerald
Title: Sheriff

Address: 1315 S B Ave
City, State Zip Code: Nevada, IA 50201
Phone Number: 515-382-6566
E-mail Address: pfitzgerald@storycountyia.gov

- 12.11 **Cumulative Rights.** The various rights, powers, options, elections and remedies of any party provided in the Agreement, shall be construed as cumulative and not one of them is exclusive of the others or exclusive of any rights, remedies, or priorities allowed any party by law, and shall in no way affect or impair the right of any party to pursue any other equitable or legal remedy to which any party may be entitled as long as any default remains in any way un-remedied, unsatisfied, or un-discharged.
- 12.12 **Severability.** If any provision of the Agreement is determined by a court of competent jurisdiction to be invalid or unenforceable, such determination shall not affect the validity or enforceability of any other part or provision of the Agreement.
- 12.13 **Time is of the Essence.** Time is of the essence with respect to the performance of the terms of the Agreement.
- 12.14 **Authorization.** Each party to the Agreement represents and warrants to the other that:
- 12.14.1 It has the right, power, and authority to enter into and perform its obligations under the Agreement.
- 12.14.2 It has taken all requisite action (corporate, statutory or otherwise) to approve execution, delivery, and performance of the Agreement, and the Agreement constitutes a legal, valid, and binding obligation upon itself in accordance with its terms.
- 12.15 **Successors in Interest.** All the terms, provisions, and conditions of the Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors, assigns, and legal representatives.
- 12.16 **Record Retention and Access.** The Department shall maintain accurate, current, and complete records of the financial activity of this Agreement which sufficiently and properly document and calculate all charges billed to IDR throughout the term of this Agreement and for a period of at least three years following the date of final payment or completion of any required audit (whichever is later). If any litigation, claim, negotiation, audit, or other action involving the records has been started before the expiration of the three-year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular three-year period, whichever is later. The Department shall permit IDR, the Auditor of the State, or any other authorized representative of the State and, where federal funds are involved, the Comptroller General of the United States or any other authorized representative of the United States government, to access and examine, audit, excerpt, and transcribe any pertinent books, documents, papers, electronically or optically stored and created records, or other records of the Department relating to invoices or

payments or any other documentation or materials pertaining to this Agreement, wherever such records may be located. The Department shall not impose a charge for audit or examination of the Department's books and records. Based on the audit findings, IDR reserves the right to address the Department's board or other managing entity regarding performance and expenditures.

- 12.17 **Additional Provisions.** The parties agree that any Addendum, Rider, or Exhibit, attached hereto by the parties, shall be deemed incorporated herein by reference.
- 12.18 **Further Assurances and Corrective Instruments.** The parties agree that they shall, from time to time, execute, acknowledge, and deliver, or cause to be executed, acknowledged, and delivered, such supplements hereto and such further instruments as may reasonably be required for carrying out the expressed intention of the Agreement.

SECTION 13. EXECUTION.

IN WITNESS WHEREOF, in consideration of the mutual covenants set forth above and for other good and valuable consideration, the receipt, adequacy and legal sufficiency of which are hereby acknowledged, the parties have entered into the Agreement and have caused their duly authorized representatives to execute the Agreement.

Iowa Department of Revenue

Name:
Title:
Signature Date:

Board of Supervisors
STORY COUNTY SHERIFF'S OFFICE

Name: Lisa K. Heddels
Title: Chair
Signature Date: 12-23-25

Invoice

Invoice Number IN002088791
 Invoice Date 10/1/2025
 Invoice Account 0119170
 Page 1 / 2

Sold to: STORY COUNTY ADMINISTRATIONBUILDIN
 900 6TH ST
 NEVADA, IA 50201

APPROVED **DENIED**
 Board Member Initials: JCH
 Meeting Date: 12-23-25
 Follow-up action: _____

CONTACT INFORMATION:

Contact: JOBY BROGDEN
 Phone: 515-382-7401
 Email: jbrogden@storycountyia.gov

INVOICE INFORMATION:

Contract: CT539
 Payment: AR - Net 10th of the Following Month
 Cust PO:

Notes: Generator pm maintenance service contract

| Cust Equip No | Cust Unit Info | Model | Serial No | Amount |
|-----------------------------------|----------------|---------|-----------|----------|
| Admin/Nevada | | D200P3 | NNS02045 | 6,455.48 |
| Valid From 10/1/2025 To 9/30/2026 | | | | |
| ATS-2 | | 7000_FQ | 286681 | 99.34 |
| Admin/Nevada | | | | |
| Valid From 10/1/2025 To 9/30/2026 | | | | |
| ATS-1 | | 7000_FQ | 286682 | 99.34 |
| Admin/Nevada | | | | |
| Valid From 10/1/2025 To 9/30/2026 | | | | |

generator
transfer switches

Credit card payments made after point of sale will only be accepted through the Ziegler online portal. A convenience fee of 3% will be assessed.

STORY COUNTY ADMINISTRATIONBUILDIN
 900 6TH ST
 NEVADA, IA 50201

Invoice IN002088791
 Date 10/1/2025
 Account # 0119170

Please Remit to:

Ziegler Inc.
 SDS 12-0436
 PO BOX 86
 MINNEAPOLIS, MN 55486-0436

Amount Due:

\$6,654.16

Amount Enclosed:

CLOSING CERTIFICATE

We, the undersigned Chairperson of the Board of Supervisors and County Auditor of Story County, Iowa (the "County"), do hereby certify as of December 22, 2025 (the "Dated Date") that we are now and were at the time of the execution of the County's General Obligation Conservation Bonds, Series 2025, in the principal amount of \$4,000,000, dated December 22, 2025 (the "Bonds"), the officers respectively above indicated; and that in pursuance of Chapter 331 of the Code of Iowa, a resolution adopted by the Board of Supervisors on December 9, 2025 (the "Resolution"), and a loan agreement dated December 22, 2025 (the "Loan Agreement"), by and between the County and Luana Savings Bank, Luana, Iowa (the "Lender"), the Bonds have been heretofore lawfully authorized and this day by us lawfully issued and delivered to or upon the direction of the Lender and pursuant to the Loan Agreement, the County has received the proceeds of the Bonds, receipt of which is hereby acknowledged. The Bonds are payable as to interest and finally matures as to principal on June 1, 2035, as set forth in the Resolution.

The Bonds have been executed by the aforesaid officers, and the Bonds have been fully registered as to principal and interest in the name of the Lender on the registration books of the County.

We further certify that the Bonds are being issued to evidence the County's obligation under the Loan Agreement entered into by the County for the purpose of paying the costs, to that extent, of (i) improving and protecting the water quality of rivers, lakes, and streams and reducing flooding; (ii) acquiring and developing land for public parks and wildlife areas; and (iii) constructing and improving trails and conservation facilities (collectively, the "Projects"). The County reasonably expects that the assets comprising the Projects will be used for the public, governmental purposes of the County (and not for private business use) throughout the period in which the Bonds will be outstanding. The County does not anticipate entering into any contracts allowing for private business use of these assets or providing special payments to the County from any private business with respect to the Projects or the Bonds.

We further certify that no controversy or litigation is pending, prayed or threatened involving the organization, existence or boundaries of the County, or the titles of the aforesaid officers to their respective positions, or the validity of the Bonds, or the power and duty of the County to provide and apply adequate taxes for the full and prompt payment of the principal of and interest on the Bonds, and that none of the proceedings incident to the authorization and issuance of the Bonds have been repealed or rescinded.

We further certify that no appeal of the decision of the Board of Supervisors to enter into the Loan Agreement or to issue the Bonds have been taken to the district court.

We further certify that all meetings held in connection with the Bonds was open to the public at a place reasonably accessible to the public and that notice was given at least 24 hours prior to the commencement of all meetings by advising the news media who requested notice of the time, date, place and the tentative agenda and by posting such notice and agenda at the County Courthouse or principal office of the County on a bulletin board or other prominent place which is easily accessible to the public and is the place designated for the purpose of posting notices of meetings.

We further certify as follows:

1. The net sales proceeds of the Bonds are \$4,000,000 (the "Net Sales Proceeds"), the same being the Issue Price thereof.

2. The Net Sales Proceeds, including investment earnings thereon, will be invested by the County without restriction as to yield for a period not to exceed three years from the date hereof (the "Three Year Temporary Period"), the following three tests being reasonably expected to be satisfied by the County:

(a) Time Test: The County has entered into or, within six months of the date hereof, will enter into binding contracts for the Projects with third parties (e.g. engineers or contractors);

(i) which are not subject to contingencies directly or indirectly within the County's control;

(ii) which provide for the payment by the County to such third parties of an amount equal to at least 5% of the Net Sales Proceeds;

(b) Expenditure Test: At least 85% of the Net Sales Proceeds will be applied to the payment of total cost of the Projects within the Three Year Temporary Period; and

(c) Due Diligence Test: Acquisition and construction of the Projects to completion and application of the Net Sales Proceeds to the payment of total costs of the Projects will proceed with due diligence.

3. The County held a successful election on November 5, 2024, declaring its official intent to acquire and construct the Projects and finance the same with bonds or other obligations (the "Intent Resolution").

The County certifies that none of the costs of the Projects to be paid for from the Net Sales Proceeds are for expenditures made more than 60 days prior to the date of adoption of the Intent Resolution, except for (i) costs of issuance of the Bonds; (ii) costs aggregating an amount not in excess of the lesser of \$100,000 or 5% of the Net Sales Proceeds; (iii) costs for preliminary expenditures (including architectural, engineering, surveying, soil testing, and similar costs incurred prior to commencement of acquisition or construction of the Projects, other than land acquisition, site preparation and similar costs) not in excess of 20% of the Net Sales Proceeds of the Bonds; the County will allocate Net Sales Proceeds to reimbursement of such expenditures no later than 3 years after the later of (i) the date any such expenditure was originally paid or (ii) the date the Projects are placed in service (or abandoned); and such allocations will be made by the County in writing.

4. The Bonds are payable from ad valorem taxes levied against all taxable property within the County which will be collected in a Debt Service Fund and applied to the payment of interest on the Bonds on each June 1 and December 1 and principal of the Bonds on each June 1 (the 12-month period ending on each June 1 being herein referred to as a "Bond Year"); the Debt Service Fund is used primarily to achieve a proper matching of taxes with principal and interest payments within each Bond Year; the Debt Service Fund will be depleted at least once each Bond Year except for a reasonable carryover amount not to exceed the greater of (i) the earnings on the fund for the immediately preceding Bond Year; or (ii) 1/12 of the principal and interest payments on the Bonds for the immediately preceding Bond Year; amounts on deposit in the Debt Service Fund will be invested by the County without restriction as to yield for a period of 13 months after their date of deposit.

The County will not seek reimbursement of prior expenditures from the proceeds of the Bonds.

5. Not more than 50% of the Net Sales Proceeds will be invested in non-purpose investments as defined in Section 148(f)(6)(A) of the Internal Revenue Code of 1986, as amended (the "Code") having a substantially guaranteed yield for four years or more (e.g., a four-year guaranteed investment contract or a Treasury Obligation that does not mature for four years).

6. The weighted average maturity of the Bonds, 5.0687 years, does not exceed 120% of the reasonably expected economic life of the Projects to be financed with the proceeds of the Bonds.

7. On the basis of the foregoing, it is not expected that the Net Sales Proceeds will be used in a manner that would cause the Bonds to be an "arbitrage Bond" under Section 148 of the Code and the regulations prescribed under that section. The County has not been notified of any listing or proposed listing of it by the Internal Revenue Service as a Bond issuer whose arbitrage certifications may not be relied upon.

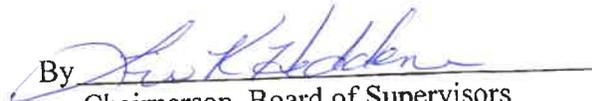
8. We further certify that the County does not currently have outstanding tax exempt obligations issued during the current calendar year, including the Bonds, in excess of \$5,000,000, nor will the County issue additional tax exempt obligations during the current calendar year which, when added to the County's current tax exempt obligations issued during the current calendar year, including the Bonds, would exceed \$5,000,000. The County therefore qualifies for the "small issuer" rebate exception. If the County issues more than \$5,000,000 in tax exempt obligations in calendar year 2025 and does not qualify for the small issuer exception for rebate liability, the County shall consult with the appropriate auditors or rebate specialists with regard to determination of rebate liability.

9. We further certify that due provision has been made for the collection of taxes sufficient to pay the principal of and interest on the Bonds when due. All payments coming due before the collection of any such taxes will be paid promptly when due from legally available funds.

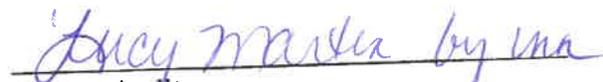
10. To our best knowledge and belief, there are no facts, estimates or circumstances which would materially change the foregoing conclusions.

IN WITNESS WHEREOF, we have hereunto affixed our hands, as of December 22, 2025.

STORY COUNTY, IOWA

By 
Chairperson, Board of Supervisors

Attest:


County Auditor

Information Return for Tax-Exempt Governmental Bonds

► Under Internal Revenue Code section 149(e)
► See separate instructions.

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

Caution: If the issue price is under \$100,000, use Form 8038-GC.
► Go to www.irs.gov/F8038G for instructions and the latest information.

| | | | |
|---|--|---|--|
| Part I Reporting Authority | | Check box if Amended Return <input type="checkbox"/> | |
| 1 Issuer's name Story County, Iowa | | 2 Issuer's employer identification number (EIN) 42-6005024 | |
| 3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions) | | 3b Telephone number of other person shown on 3a | |
| 4 Number and street (or P.O. box if mail is not delivered to street address) 900 6th Street | | Room/suite | 5 Report number (For IRS Use Only) 3 |
| 6 City, town, or post office, state, and ZIP code Nevada, Iowa 50201 | | 7 Date of issue December 22, 2025 | |
| 8 Name of issue General Obligation Conservation Bonds, Series 2025 | | 9 CUSIP number None | |
| 10a Name and title of officer or other employee of the issuer whom the IRS may call for more information Lucy J. Martin, County Auditor | | 10b Telephone number of officer or other employee shown on 10a 515-232-2516 | |

| | | | |
|---|----------------------------|----|------------------|
| Part II Type of Issue (Enter the issue price.) See the instructions and attach schedule. | | 11 | |
| 11 Education | | 12 | |
| 12 Health and hospital | | 13 | |
| 13 Transportation | | 14 | |
| 14 Public safety | | 15 | |
| 15 Environment (including sewage bonds) | | 16 | |
| 16 Housing | | 17 | |
| 17 Utilities | | 18 | 4,000,000 |
| 18 Other. Describe ► trails, conservation facilities, waterway improvements | | | |
| 19a If bonds are TANs or RANs, check only box 19a | ► <input type="checkbox"/> | | |
| b If bonds are BANs, check only box 19b | ► <input type="checkbox"/> | | |
| 20 If bonds are in the form of a lease or installment sale, check box | ► <input type="checkbox"/> | | |

| Part III Description of Bonds. Complete for the entire issue for which this form is being filed. | | | | | |
|---|-------------------------|---------------------|---|-------------------------------|-----------------|
| | (a) Final maturity date | (b) Issue price | (c) Stated redemption price at maturity | (d) Weighted average maturity | (e) Yield |
| 21 | 06/01/2035 | \$ 4,000,000 | \$ 4,000,000 | 5.0687 years | 3.5960 % |

| | | | |
|--|--|----|------------------|
| Part IV Uses of Proceeds of Bond Issue (including underwriters' discount) | | 22 | |
| 22 | Proceeds used for accrued interest | 23 | 4,000,000 |
| 23 | Issue price of entire issue (enter amount from line 21, column (b)) | 24 | 50,250 |
| 24 | Proceeds used for bond issuance costs (including underwriters' discount) | 25 | |
| 25 | Proceeds used for credit enhancement | 26 | |
| 26 | Proceeds allocated to reasonably required reserve or replacement fund | 27 | |
| 27 | Proceeds used to refund prior tax-exempt bonds. Complete Part V | 28 | |
| 28 | Proceeds used to refund prior taxable bonds. Complete Part V | 29 | 50,250 |
| 29 | Total (add lines 24 through 28) | 30 | 3,949,750 |
| 30 | Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here) | | |

| | | |
|---|--|-------|
| Part V Description of Refunded Bonds. Complete this part only for refunding bonds. | | |
| 31 | Enter the remaining weighted average maturity of the tax-exempt bonds to be refunded | years |
| 32 | Enter the remaining weighted average maturity of the taxable bonds to be refunded | years |
| 33 | Enter the last date on which the refunded tax-exempt bonds will be called (MM/DD/YYYY) | |
| 34 | Enter the date(s) the refunded bonds were issued ► (MM/DD/YYYY) | |

Part VI Miscellaneous

- 35 Enter the amount of the state volume cap allocated to the issue under section 141(b)(5) 35
- 36a Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC). See instructions 36a
 - b Enter the final maturity date of the GIC ▶ (MM/DD/YYYY) _____
 - c Enter the name of the GIC provider ▶ _____
- 37 Pooled financings: Enter the amount of the proceeds of this issue that are to be used to make loans to other governmental units 37
- 38a If this issue is a loan made from the proceeds of another tax-exempt issue, check box and enter the following information:
 - b Enter the date of the master pool bond ▶ (MM/DD/YYYY) _____
 - c Enter the EIN of the issuer of the master pool bond ▶ _____
 - d Enter the name of the issuer of the master pool bond ▶ _____
- 39 If the issuer has designated the issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check box ▶
- 40 If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box ▶
- 41a If the issuer has identified a hedge, check here and enter the following information:
 - b Name of hedge provider ▶ _____
 - c Type of hedge ▶ _____
 - d Term of hedge ▶ _____
- 42 If the issuer has superintegrated the hedge, check box ▶
- 43 If the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated according to the requirements under the Code and Regulations (see instructions), check box ▶
- 44 If the issuer has established written procedures to monitor the requirements of section 148, check box ▶
- 45a If some portion of the proceeds was used to reimburse expenditures, check here and enter the amount of reimbursement ▶ _____
 - b Enter the date the official intent was adopted ▶ (MM/DD/YYYY) _____

Signature and Consent

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.

Lucy J. Martin 12-23-25
 Signature of issuer's authorized representative Date **Lucy J. Martin, County Auditor**
Type or print name and title

Paid Preparer Use Only

| | | | | |
|--|--|-------------------------|---|--------------------------|
| Print/Type preparer's name John P. Danos | Preparer's signature <i>[Signature]</i> | Date 12-19-25 | Check <input type="checkbox"/> if self-employed | PTIN P01083460 |
| Firm's name ▶ Dorsey & Whitney LLP | | | Firm's EIN ▶ 41-0223337 | |
| Firm's address ▶ 801 Grand Avenue, Suite 4100, Des Moines, Iowa 50309 | | | Phone no. 515-283-1000 | |

December 19, 2025

VIA EMAIL, ONLY

Lucy Martin
Story County Auditor
Nevada, IA

Re: \$4,000,000 General Obligation Conservation Bonds, Series 2025
Our File No. 437782-13

Dear Lucy:

We have prepared and attach the following documents for use in connection with the closing of the County's General Obligation Conservation Bonds, Series 2025 (the "Bonds") issue on December 22, 2025:

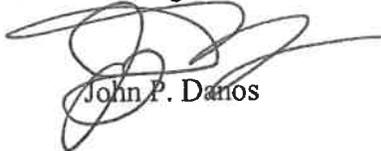
1. Closing Certificate. Please review the facts contained in the Certificate and advise us of any inaccuracies. Please have the Certificate signed as indicated and email one fully executed copy to our office.

2. IRS 8038G filing form. Please print two copies, sign under the heading "Signature and Consent," and date it as of the date you sign it. Retain one copy for the County's records and return one to us so that we can file it with the Internal Revenue Service in order to preserve the tax-exempt status of the interest earnings on the Bonds.

Please return the signed original 8038G Form to our office as soon as possible by paper mail and email.

If you have any questions, please contact Cheryl Ritter or me.

Best regards,



John P. Danos

Attachments



STORY COUNTY BOARD OF SUPERVISORS

900 6th Street • Nevada, IA 50201
Phone: (515) 382-7200 • Fax: (515) 934-3105
Website: https://www.storycountyiowa.gov

December 16, 2025

Story County Board of Supervisors
900 6th Street
Nevada, IA 50201

Dear Board of Supervisors:

Attached is an updated list of ASSET budget requests for FY27.

In previous years, the Board has decided on the level of funding to make available to ASSET (i.e., make increases or decreases to general basic, local option, public health, and administrative service funding) following the receipt of agency requests. Last December, the Board approved a 5% increase to general basic and Local Option, and a \$10,000 decrease to Public Health (consistent with request), and no request for an increase was made for administrative services (to cover training, supplies, and related costs).

Overall, you made a total of \$1,868,513 available to the ASSET process from Story County for FY26. Of that amount, \$1,749,598 (\$1,395,196 GB, \$22,502 LO, and \$331,900 PH) was allocated and \$118,915 remained from GB and was subsequently approved for use to develop a two-year Empowerment Pilot Program for individuals and families at risk of or experiencing homelessness.

As in previous years, the funding requests from agencies largely represent an increase to their current ASSET budgets and exceed what the County can cover. The Board's decision on the amount of ASSET funding to make available to the process for FY27 should include specific direction for the following: increase/decrease funds as indicated below -

4 % or \$ - General Basic (GB). An increase is requested.

4 % or \$ - Local Option (LO) - An increase is requested.

\$ - Public Health - no increase is requested.

% or \$ - administrative services - no increase to admin services is requested this FY.

Following completion of the ASSET budget allocation process in January, I will bring recommendations to the Board in February. At that time, the Board could accept the recommendations or make changes as deemed appropriate.

Respectfully,

Sandra King (handwritten signature)

Sandra King
Director of External Operations and County Services

Attachment
FY27 ASSET Budget Requests

Handwritten notes and stamps: DENIED, APPROVED, Board Member Initials, Meeting Date, Follow-up action.

Lisa K. Heddens
Supervisor, Chair
LHeddens@storycountyiowa.gov
515-382-7201

Linda Murken
Supervisor, Vice Chair
LMurken@storycountyiowa.gov
515-382-7202

Latifah Faisal
Supervisor
LFaisal@storycountyiowa.gov
515-382-7203

| | A | B | C | D | E | F | G | H |
|----|-----------------------------------|--|------|--------------|--------------|--------------|-------|---|
| 50 | HIRTA Public Transit | Transportation - City of Ames | 2.13 | \$13,000.00 | \$19,204.00 | \$6,204.00 | 48% | |
| 51 | HIRTA Public Transit | Transportation - County | 2.13 | \$115,000.00 | \$146,171.00 | \$31,171.00 | 27% | |
| 52 | Total HIRTA | | | \$128,000.00 | \$165,375.00 | \$37,375.00 | 29% | These requests are high; told HIRTA we don't have enough data yet to estimate increase for trips for unhoused. Initial request was for \$13,390 (Ames trips) and \$118,450 (County trips) |
| 53 | | | | | | | | |
| 54 | Legal Aid Society of Story County | Legal Aid - Civil | 2.10 | \$189,522.00 | \$192,500.00 | \$2,978.00 | 2% | |
| 55 | Total Legal Aid | | | \$189,522.00 | \$192,500.00 | \$2,978.00 | 2% | |
| 56 | | | | | | | | |
| 57 | Lutheran Services in Iowa | Crisis Child Care | 3.09 | \$2,192.00 | \$0.00 | (\$2,192.00) | -100% | no request for FY27 |
| 58 | Lutheran Services in Iowa | HOPES Village (formerly the Nest @ YSS) | 2.11 | \$6,133.00 | \$6,317.00 | \$184.00 | | YSS trf to LSI (firmly known as Storks Nest and The Nest) |
| 59 | Total LSI | | | \$8,325.00 | \$6,317.00 | (\$2,008.00) | -24% | rounded from 99.8% |
| 60 | | | | | | | | |
| 61 | Mid-Iowa Community Action (MICA) | Food Pantry | 2.01 | \$14,000.00 | \$17,000.00 | \$3,000.00 | 21% | |
| 62 | Mid-Iowa Community Action (MICA) | Service Coordination - CCNC | 3.13 | \$0.00 | \$1,958.00 | \$1,958.00 | NEW | |
| 63 | Mid-Iowa Community Action (MICA) | Service Coordination - Child Health | 3.13 | \$0.00 | \$10,278.00 | \$10,278.00 | NEW | |
| 64 | Mid-Iowa Community Action (MICA) | Service Coordination - Child & Adult Care Food Program | 3.13 | \$0.00 | \$5,273.00 | \$5,273.00 | NEW | |
| 65 | Mid-Iowa Community Action (MICA) | Service Coordination - Maternal Health | 3.13 | \$0.00 | \$5,719.00 | \$5,719.00 | NEW | |
| 66 | Total MICA | | | \$14,000.00 | \$40,228.00 | \$26,228.00 | 187% | |
| 67 | | | | | | | | |
| 68 | | | | | | | | |
| 69 | Nevada Food at First | Eastern Story County (ESC) Food Access | 2.01 | \$0.00 | \$8,000.00 | \$8,000.00 | NEW | |
| 70 | Total Nevada Food at First | | | \$0.00 | \$8,000.00 | \$8,000.00 | | |
| 71 | | | | | | | | |
| 72 | Prairie Flower | Day Care - Children | 2.03 | \$3,808.00 | \$13,609.00 | \$9,801.00 | 257% | new in FY26 |
| 73 | Prairie Flower | Day Care - School Age | 2.04 | \$3,982.00 | \$8,316.00 | \$4,334.00 | 109% | new in FY26 |
| 74 | Total Prairie Flower | | | \$7,790.00 | \$21,925.00 | \$14,135.00 | 181% | |
| 75 | | | | | | | | |
| 76 | Primary Health Care | Dental Clinic | 3.01 | \$14,500.00 | \$15,425.00 | \$925.00 | 6% | |
| 77 | Primary Health Care | Pediatrics, OB/GYN, Behavioral Health | 3.01 | \$4,606.00 | \$27,355.00 | \$22,749.00 | 494% | new in FY26 |
| 78 | Primary Health Care | Dental Navigator | 3.13 | \$2,545.00 | \$0.00 | (\$2,545.00) | -100% | new in FY26; discontinued |
| 79 | Total PHC | | | \$21,651.00 | \$42,780.00 | \$21,129.00 | 98% | |
| 80 | | | | | | | | |
| 81 | | | | | | | | |
| 82 | Raising Readers | Public Education & Awareness | 1.12 | \$5,069.00 | \$5,500.00 | \$431.00 | 9% | |
| 83 | Raising Readers | Out of School Program | 1.09 | \$7,036.00 | \$7,036.00 | \$0.00 | 0% | |
| 84 | Raising Readers | Family Development/Education | 1.10 | \$5,729.00 | \$6,450.00 | \$721.00 | 13% | |
| 85 | Total Raising Readers | | | \$17,834.00 | \$18,986.00 | \$1,152.00 | 6% | |
| 86 | | | | | | | | |
| 87 | Story Time Childcare | Child Care - Infants | 2.02 | \$2,070.00 | \$2,381.00 | \$311.00 | 15% | |
| 88 | Story Time Childcare | Child Care - Children | 2.03 | \$66,930.00 | \$76,969.00 | \$10,039.00 | 15% | |
| 89 | Total Story Time | | | \$69,000.00 | \$79,350.00 | \$10,350.00 | 15% | |
| 90 | | | | | | | | |
| 91 | The Bridge Home | Supportive Housing | 2.15 | \$0.00 | \$0.00 | \$0.00 | | Not funded in FY25; NEW req for FY27 this is a grey funding area for the County; this was not funded by the County or ASSET last FY/CICS has provided some funding |

| A | B | C | D | E | F | G | H |
|-----|--|------|----------------|----------------|--------------|--------------------------------------|---|
| 92 | The Bridge Home Emergency Shelter | 2.08 | \$0.00 | \$65,303.00 | \$65,303.00 | Not funded in FY25; NEW req for FY27 | TBH did not receive ASSET funding for FY25 |
| 93 | The Bridge Home Service Coordination - Rapid Re-Housing Program | 3.13 | \$0.00 | \$3,500.00 | \$3,500.00 | Not funded in FY25; NEW req for FY27 | |
| 94 | Total The Bridge Home | | \$0.00 | \$68,803.00 | \$68,803.00 | Not funded in FY25; NEW req for FY27 | |
| 95 | The Community Academy | 1.07 | \$15,000.00 | \$45,000.00 | \$30,000.00 | 200% | New to ASSET in FY24 |
| 96 | The Community Academy | 1.09 | \$3,400.00 | \$8,000.00 | \$4,600.00 | 135% | |
| 97 | Total The Community Academy | | \$18,400.00 | \$53,000.00 | \$34,600.00 | 188% | |
| 98 | The Salvation Army Emergency Disaster Service | 2.12 | \$2,682.00 | \$4,000.00 | \$1,318.00 | 49% | |
| 99 | The Salvation Army Food Pantry | 2.01 | \$23,000.00 | \$30,000.00 | \$7,000.00 | 30% | |
| 100 | The Salvation Army Temporary Emergency Shelter (Hotel Voucher) | 2.08 | \$88,000.00 | \$90,000.00 | \$2,000.00 | 2% | |
| 101 | The Salvation Army Vehicle Maintenance & Repair Program | 2.01 | \$4,000.00 | \$5,000.00 | \$1,000.00 | 25% | |
| 102 | The Salvation Army Emergency Assistance for Basic Needs - Homeless Prevention | 2.01 | \$0.00 | \$40,000.00 | \$40,000.00 | NEW | This is the first FY Stony County is funding rental assistance through ASSET. |
| 103 | Total Salvation Army | | \$117,682.00 | \$169,000.00 | \$51,318.00 | 44% | |
| 104 | University Community Childcare | 2.02 | \$18,099.00 | \$19,909.00 | \$1,810.00 | 10% | |
| 105 | University Community Childcare | 2.03 | \$13,523.00 | \$14,875.00 | \$1,352.00 | 10% | |
| 106 | Total UCC | | \$31,622.00 | \$34,784.00 | \$3,162.00 | 10% | |
| 107 | Youth and Shelter Services Family Nest Program (FKA Storks Nest) | 2.11 | \$0.00 | \$0.00 | \$0.00 | discontinued | transferred to LSI (under new name) |
| 108 | Youth and Shelter Services Mentoring | 1.07 | \$46,336.00 | \$58,000.00 | \$11,664.00 | 25% | |
| 109 | Youth and Shelter Services Day Care - School Age/Kids Club | 2.04 | \$74,010.00 | \$76,500.00 | \$2,490.00 | 3% | Colo-Nesco closed Dec 2024 |
| 110 | Youth and Shelter Services Youth Development/Social Development - Community Youth Dev | 1.07 | \$37,273.00 | \$50,000.00 | \$12,727.00 | 34% | |
| 111 | Youth and Shelter Services Family Development/Education | 1.10 | \$0.00 | \$0.00 | \$0.00 | discontinued | |
| 112 | Youth and Shelter Services Public Educ & Awareness (Education & Prevention) | 1.12 | \$110,480.00 | \$114,000.00 | \$3,520.00 | 3% | |
| 113 | Youth and Shelter Services Employment Assistance for Youth | 1.08 | \$13,126.00 | \$13,500.00 | \$374.00 | 3% | |
| 114 | Youth and Shelter Services Summer Enrichment | 1.09 | \$22,070.00 | \$22,750.00 | \$680.00 | 3% | |
| 115 | Youth and Shelter Services Transitional Living | 2.07 | \$60,000.00 | \$61,800.00 | \$1,800.00 | 3% | |
| 116 | Youth and Shelter Services Emergency Shelter - Rosedale | 2.08 | \$0.00 | \$0.00 | \$0.00 | discontinued | |
| 117 | Youth and Shelter Services Service Coordination | 3.13 | \$5,000.00 | \$5,000.00 | \$0.00 | 0% | |
| 118 | Youth and Shelter Services Substance Use Disorder Outpatient Treatment | 3.16 | \$2,000.00 | \$8,000.00 | \$6,000.00 | 300% | |
| 119 | Youth and Shelter Services Transitional Housing Services - Rapid Rehousing (new) | 2.01 | \$0.00 | \$10,000.00 | \$10,000.00 | RRH funded through ARPA | YSS RRH program received ARPA funding |
| 120 | Total YSS | | \$370,295.00 | \$419,550.00 | \$49,255.00 | 13% | |
| 121 | TOTAL GENERAL BASIC | | \$1,395,196.00 | \$1,785,252.00 | \$390,056.00 | 28% | |
| 122 | LOCAL OPTION FUNDS | | | | | | |
| 123 | Provider Service | | Budget 2026 | Request 2027 | Difference | % Change | |
| 124 | Heartland Senior Services | 3.02 | \$309.00 | \$500.00 | \$191.00 | 62% | |
| 125 | Heartland Senior Services | 3.05 | \$721.00 | \$531.00 | -\$190.00 | -26% | |
| 126 | Heartland Senior Services | 3.13 | \$810.00 | \$810.00 | \$0.00 | 0% | |

