

Consent Agenda

May 27, 2025

MET IN REGULAR SESSION

The Board of Supervisors met in regular session at 10:00 A.M. All members present. Chairman Belt presiding.

PLEDGE OF ALLEGIANCE

Chairman Belt read the Public Comment Policy statement.

1. CONSENT AGENDA

After discussion was held by the Board, a Motion was made by Miller, and seconded by Shea, to approve:

- A. May 20, 2025, Minutes as read.
- B. Renewal of Special Class C Liquor License, granting privileges of Class C Liquor License (LC)/Outdoor Services for Lyle Ditmars d/b/a Ditmars Orchard and Vineyard, Council Bluffs.
- C. Secondary Roads – Employment of Tyler Spetman as a Bridge Technician I.
- D. Public Health - Employment of Chad Churchill as a Part Time On-Call Animal Control Officer.

UNANIMOUS VOTE. Motion Carried.

2. SCHEDULED SESSIONS

Introduce New Hires to Board

- Jesus Palacios/Detention Officer, Jail
- Tyler Spetman/Bridge Technician, Secondary Roads

Motion by Shea, second by Wichman, to approve and authorize Board to sign **Resolution No. 24-2025** entitled: A RESOLUTION RECOGNIZING AND SUPPORTING THE DEPLOYMENT OF THE IOWA NATIONAL GUARD FROM POTTAWATTAMIE COUNTY.

RESOLUTION NO. 24 -2025

A RESOLUTION RECOGNIZING AND SUPPORTING THE DEPLOYMENT OF THE IOWA NATIONAL GUARD FROM POTTAWATTAMIE COUNTY

WHEREAS, members of the Iowa Army National Guard, including units based in and around Pottawattamie County, are scheduled for deployment in support of Operation Inherent Resolve and other overseas missions in 2025; and

WHEREAS, these brave men and women serve with honor and distinction, protecting our nation’s freedom and contributing to global peace and stability; and

WHEREAS, Pottawattamie County recognizes the sacrifices made by these service members, their families, and their employers during times of deployment, and

WHEREAS, the County is committed to providing support, resources, and recognition to our National Guard members before, during, and after their deployment;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Pottawattamie County, Iowa that:

1. The County expresses its deepest appreciation and unwavering support to all National Guard members deploying in 2025, and to their families.
2. The County encourages all residents, businesses, and community organizations to join in expressing gratitude and offering support to these soldiers and their loved ones.
3. The County shall work in collaboration with the Pottawattamie County Veterans Service Office and other relevant agencies to ensure resources are available to deploying and returning service members

Dated this 27th day of May 2025.

Scott Belt, Chair

ROLL CALL VOTE			
AYE	NAY	ABSTAIN	ABSENT
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<div><div></div><div>Susan Miller</div></div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<div><div></div><div>Tim Wichman</div></div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<div><div></div><div>Jeff Jorgensen</div></div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<div><div></div><div>Brian Shea</div></div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Attest: _____
Mary Ann Hanusa, County Auditor
Pottawattamie County, Iowa

Roll Call Vote: AYES: Belt, Miller, Wichman, Shea, Jorgensen. Motion Carried.
Justin Schultz spoke in support of the Resolution 24-2025 and thanked the Board.

John Rasmussen/Engineer and Brandon Burmeister/Assistant Engineer, Secondary Roads appeared before the Board to open bids for bridge materials for Washington 42 Bridge Replacement project.
Discussion only. No Action Taken.

Motion by Shea, second by Jorgensen, to approve and authorize the Board to sign **Resolution No. 27-2025** a Resolution entitled: Resolution to set Public Hearing to Vacate a portion of Harbor Lane for June 24, 2025 at 10:00 A.M. Said Resolution is set out as follows:

RESOLUTION NO. 27-2025

RESOLUTION FOR ROAD VACATION PUBLIC HEARING

WHEREAS, a request has been filed with the Pottawattamie County Engineer asking that action be taken to vacate a section of Pottawattamie County Secondary Road, described as follows:

A portion of Harbor Lane, being 66 feet wide, commencing at the intersection of the centerline of Harbor Lane and the centerline of Hanie Avenue in Section 2-T75N-R43W; thence northeasterly along the centerline of said Harbor Lane a distance of 857 feet, more or less, to a point 30 feet north of an existing easterly field entrance and the Point of Beginning; thence continuing northeasterly along said centerline of Harbor Lane a distance of 928 feet, more or less, terminating at the point of a road vacation recorded in the Board of Supervisor’s Minutes Book 19 at Page 567 dated September 9, 1968. The length of said roadway is approximately 928 feet (0.176 mile). (Garner Township)

NOW, THEREFORE BE IT RESOLVED that a hearing on the proposed vacation will be held in the Board Room, Pottawattamie County Courthouse, Council Bluffs, Iowa, 51501 10:00 A.M. on Tuesday, June 24, 2025, in accordance with Iowa Code Chapter 306.

Dated this 27th Day of May, 2025.

	ROLL CALL VOTE			
	AYE	NAY	ABSTAIN	ABSENT
<div><div></div><div>Scott Belt, Chair</div></div>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<div><div></div><div>Susan Miller</div></div>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<div><div></div><div>Tim Wichman</div></div>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<div><div></div><div>Brian Shea</div></div>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<div><div></div><div>Jeff Jorgensen</div></div>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

ATTEST: _____
Mary Ann Hanusa, County Auditor
Roll Call Vote: AYES: Belt, Miller, Wichman, Shea, Jorgensen. Motion Carried.

Motion by Shea, second by Miller, to approve and authorize the Board to sign **Resolution No. 28-2025** a Resolution entitled: Resolution to amend 2025 County Five Year Program (CYFP). Said Resolution is set out as follows:

RESOLUTION NO. 28-2025

Resolution to Amend the 2025 County Five Year Program (CYFP)

Whereas, Unforeseen circumstances have arisen since adoption of the approved Secondary Road Five Year Program, requiring changes to the sequence, funding, and timing of the proposed work plan.

Whereas, the following projects shall be advanced and included in the accomplishment year:

Project Number Name Project ID	Project Location	AADT Bridge ID	Type of Work Fund	Total
L-(WS42)—73-78 Washington 42 Bridge 55414	On Elmtree Rd, Over Silver Creek	30 286300	Bridge Replacement Local	\$500,000
L-(LI11)—73-78 Lincoln 11 Bridge 58007	On Mahogany Rd, over Walnut Creek	25 287271	Bridge Replacement Local	\$180,000
L-(YO09)—73-78 York 09 Bridge 58008	On 320 th Street, Over Stream	70 288331	Bridge Replacement Local	\$180,000
L-(VA28)—73-78 Valley 28 Culvert Replacement	On Magnolia Rd, Over Stream	5 287680	Bridge Replacement Local	\$40,000

Whereas, the following projects shall be modified as follows:

Project Number Name Project ID	Project Location	Modification	Total
FM-CO78()—55-78 Tamarack Road Resurfacing 53336	On Tamarack Road (G18), from Railroad Highway (G8L) East to Highway 59	Change Funding source from ILL to FM. Change Funding from \$20 million to \$5.5 million. Change priority year from FY30 to FY26.	\$5,500,000
STP-S-CO78()—5E-78 L34 Reconstruction 53380	On L34, from approximately 750’ South of G30 North to Potato Creek Bridge	Change FA funding from \$3.6 million to \$2.27 million.	\$5,670,000

Therefore, The Board of Supervisors of Pottawattamie County, Iowa, in accordance with Iowa Code section 309.22, initiates and recommends modification of the aforementioned project(s) for approval by the Iowa Department of Transportation (Iowa DOT), per Iowa Code section 309.23 and Iowa DOT Instructional Memorandum 2.050.

Dated this 27th Day of May, 2025.

ROLL CALL VOTE

	AYE	NAY	ABSTAIN	ABSENT
_____ Scott Belt, Chair	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
_____ Susan Miller	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
_____ Tim Wichman	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
_____ Brian Shea	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Jeff Jorgensen

ATTEST:

Mary Ann Hanusa, County Auditor

Roll Call Vote: AYES: Belt, Miller, Wichman, Shea, Jorgensen. Motion Carried.

Motion by Wichman, second by Shea, approve the Board Chair to sign an agreement on the N. 16th Property for 1 year.
UNANIMOUS VOTE. Motion Carried.

Motion by Shea, second by Miller, to approve funding request from Avoca Main Street for the amount of \$3,000 from gaming fund.
UNANIMOUS VOTE. Motion Carried.

Motion by Wichman, second by Shea, to approve and authorize the Board to sign **Resolution NO. 26-2025** a Resolution entitled: Resolution for Establishing Official Bituminous Roads. Said Resolution is set out as follows:

RESOLUTION NO. 26-2025

RESOLUTION FOR ESTABLISHING OFFICIAL BITUMINOUS ROADS

WHEREAS, the Pottawattamie County, Iowa, Board of Supervisors, amended the Pottawattamie County, Iowa, Zoning Ordinance by adopting Ordinance #2015-05, effective December 18, 2025; and

WHEREAS, Section 8.002.200.150 defines “hard surfaced street” as a street which has a full-depth surfacing consisting of concrete, or asphalt with a structural capacity equivalency of concrete, constructed in accordance with appropriate local, County or state regulations or a street that the surfacing has been prepared and treated with a bituminous coating and designated by the County Board in a Resolution as an Official Bituminous Road; and

WHEREAS, the Board of Supervisors in conjunction with the County Engineer has reviewed the current Pottawattamie County, Iowa, Secondary Road System Roads and has determined that only certain roads are sufficiently improved with a bituminous product that warrants allowing residential and commercial development to take place along;

NOW, THEREFORE, BE IT RESOLVED, by the Pottawattamie County, Iowa, Board of Supervisors, that the following County Roads be classified as “Official Bituminous (Sealcoat, Blacktop, Asphalt) Roads” for the purpose of satisfying Section 8.002.200.150 of the Pottawattamie County, Iowa, Zoning Ordinance:

Road Name	From	To
210 th Street	205 th Street	Road L-34

PASSED AND APPROVED May 27, 2025.

	ROLL CALL VOTE			
	AYE	NAY	ABSTAIN	ABSENT
<div></div> <div>Scott Belt, Chair</div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<div></div> <div>Susan Miller</div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<div></div> <div>Tim Wichman</div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<div></div> <div>Brian Shea</div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<div></div> <div>Jeff Jorgensen</div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Attest:

Mary Ann Hanusa, County Auditor

Pottawattamie County, Iowa

Roll Call Vote: AYES: Belt, Miller, Wichman, Shea, Jorgensen. Motion Carried.

Motion by Wichman, second by Jorgensen, to approve and authorize the Board to sign **Resolution NO. 25-2025** a Resolution entitled: Resolution for Re-Appropriation between Departments. Said Resolution is set out as follows:

RESOLUTION NO. 25-2025

RESOLUTION FOR RE-APPROPRIATION BETWEEN DEPARTMENTS

WHEREAS, it is desired to re-appropriate money from Public Health (Department 23) to WIC (Department 48); and

WHEREAS, said re-appropriation is in accordance with Section 331-434(6), Code of Iowa, and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors of Pottawattamie County, Iowa, as follows:

SECTION 1: The sum of \$60,000 is ordered to be re-appropriated from Public Health (Department 23) to WIC (Department 48), and

SECTION 2: The Auditor is directed to correct his/her book accordingly and to notify the Treasurer of this operating re-appropriation.

Dated this 27th Day of May, 2025.

	ROLL CALL VOTE			
	AYE	NAY	ABSTAIN	ABSENT
<div>_____</div> Scott Belt, Chair	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<div>_____</div> Susan Miller	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<div>_____</div> Tim Wichman	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<div>_____</div> Brian Shea	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<div>_____</div> Jeff Jorgensen	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

ATTEST: _____
Mary Ann Hanusa, County Auditor

Roll Call Vote: AYES: Belt, Miller, Wichman, Shea, Jorgensen. Motion Carried.

3. OTHER BUSINESS

Motion made by Shea, to approve all Department Head contracts with the exception of Veterans Affairs and the County Engineer. Motion died from lack of a second.

Motion made by Miller, second by Shea, to approve all contracts for the Department Heads except Veterans Affairs.

Roll Call Vote: NAYS: Belt, Wichman, Jorgensen. AYES: Miller, Shea. Motion Denied.

Motion made by Wichman, second by Jorgensen, to approve and authorize the Board Chair to sign all Department Head contracts with the exception of Veterans Administrator and Engineers.

Roll Call Vote: NAYS: Miller, Shea. AYES: Belt, Wichman, Jorgensen. Motion Carried.

Motion made by Wichman, second by Shea, to approve and authorize the Board Chair to sign the Veterans Administrator contract as written that includes a 3.25% increase.

Roll Call Vote: AYES: Belt, Miller, Wichman, Shea, Jorgensen. Motion Carried.

Motion made by Wichman, second by Jorgensen, to terminate the contract of County Engineer John Rassmussen and put him on administrative leave through June 30, 2025.

Roll Call Vote: NAYS: Miller, Shea. AYES: Belt, Wichman, Jorgensen. Motion Carried.

4. COMMITTEE APPOINTMENTS

Update from Board members on Committee meetings from the past week.

5. RECEIVED/FILED

- A. Report(s):
 - 1) Sheriff Report of Fess Disbursed and Collected for April 2025.
- B. Salary(s):
 - 1) SWI Juvenile Detention Center – Employment of Saul David Casillas as a Part-Time Youth Corrections Worker.

The recording will end.

6. PUBLIC COMMENTS

No Public Comments.

7. ADJOURN

Motion by Wichman, second by Miller, to adjourn meeting.

UNANIMOUS VOTE. Motion Carried.

THE BOARD ADJOURNED SUBJECT TO CALL AT 11:15 A.M.

Scott Belt, Chairman

ATTEST: _____
Mary Ann Hanusa, Auditor

APPROVED: June 3, 2025
PUBLISH: X

Scheduled Sessions

Bethany Wilcoxon/McClure

Update on work in Minden.

Danna Kehm/CEO, PACE

Discussion and/or decision on funding request for PACE.



Danna Kehm
PACE CEO



PACE PROGRAMMING AND OPERATIONS

5,000+ Students | 45,000+ Patrons | 100,000+ Visitors

- **HOFF FAMILY ARTS & CULTURE CENTER** | PACE manages the building, ticketing, calendar, and customer service, and subsidizes American Midwest Ballet and Kitchen Council
- **CHANTICLEER COMMUNITY THEATER** | Managed by PACE, Chanticleer hosts five productions and 32+ performances
- **COUNCIL BLUFFS SYMPHONY ORCHESTRA** | CBSO, managed by PACE, performs four concerts annually
- **CHILDREN'S CHORUS** | Launching Fall 2025 with two concerts annually, grades K-5th
- **EDUCATIONAL PROGRAMS** | PACE offers 150+ classes for all ages, collaborating with artists in pottery, painting, culinary arts, speakers, and camps
- **HOFF FOURTH FRIDAYS** | PACE leads 10 events with Kitchen Council pop-ups, live music, open gallery and artist studio hours, and experiences like Mud & Merlot
- **GALLERY EXHIBITIONS** | PACE curates 8,500 sq. ft. of gallery space, with Grant Wood murals and 3–4 new exhibitions yearly, including PACE New Masters
- **ARTIST STUDIOS** | PACE subsidizes five studios where artists teach, exhibit, and engage the public
- **COUNTY MUSEUMS** | Help museums preserve history, offer educational programs, host exhibits including: ***Our Home, Your Story, Opening October 17, 2025***
- **COMMUNITY PROGRAMS** | PACE activates spaces with Music in the Park and partners on Celebrate CB and Winterfest

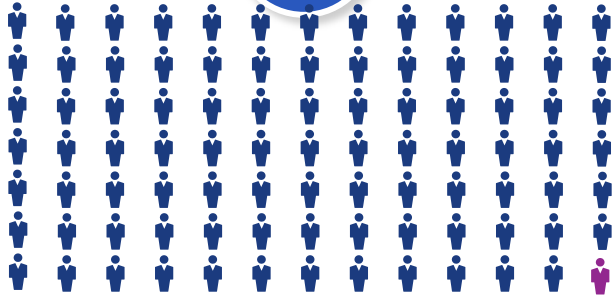




2024 IMPACT



Goal: 90,000



Hoff Visitors: 105,264

*Makes our
community a
desirable place for
families to live,
work and play*

94%

Impact Survey

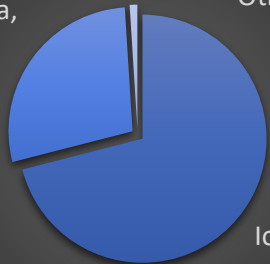


Community Impact Award Council
Bluffs Chamber
Designated Cultural Leadership
Partner for Iowa

Local and Statewide Impact

Nebraska,
28%

Other, 1%



Iowa, 71%

Other: Alaska, Arizona, California, Colorado, Florida, Illinois, Indiana, Kansas,
Minnesota, Missouri, New York, North Carolina, South Dakota, Washington, &
Wisconsin.

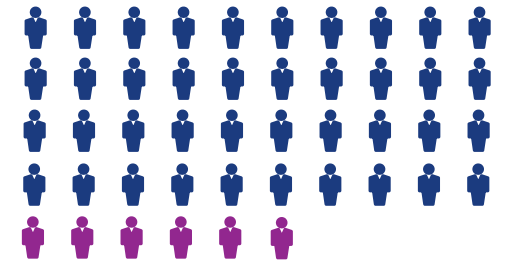
*Inspires &
enriches our
community
through
supporting art,
culture &
connections*

95%

Impact Survey



Goal: 40,000



Program & Event Impact: 46,766



2024 COMMUNITY IMPACT SURVEY

- **LOVE** the Hoff Center and all the activity options
- **Thanks** for all you do.
- It is a **wonderful** venue with **great** support for the arts and the **community**.
- Keep being **fantastic**!
- **Thank you**!
- **Love** it
- **PACE is one of the reasons I moved to Council Bluffs**
- **Great** venue and multiple uses.
- You are doing a **great** job. Chanticleer performances excellent. Beyond my expectations
- PACE is a **fabulous** venue and a highlight for our **community**. **Thank you**!
- **Thank you** for preserving this building and the arts!
- **Thank you**. You're a valuable part of our **community**!
- **Love** this place! **Love** that Chanticleer is there, such a **fun** place to spend time
- I really **enjoy** being a Volunteer!!
- So **happy** you are in our **community**! **Great** asset
- **Thank you** for offering so many experiences.
- Keep up the **good work**.
- **Thanks**!
- You do an **awesome** job for the **community**.
- Everyone is **perfect**- nice- greetable- and always smiling
- **Love** the location
- Keep up the **good work**
- PACE has been a very **welcoming** place for us, our children and grandchildren to attend. I've recommended PACE events to many people. **Thank you** for bringing a place we like going to!





ECONOMIC IMPACT

The Arts mean business and drive the economy.

Economic Impact | 2024 PACE + Audience Spending in Pottawattamie County estimated at **\$3,252,329**.

- **\$51,843** Local Government Revenue
- **\$73,043** State Government Revenue

Arts and culture visitors spend an extra \$31 per event on dining, shopping, and more - beyond ticket costs.

Job Creation | Arts and culture support nearly 42,000 Iowa jobs with \$2.4B in wages - outpacing utilities and education - rivaling the state's largest employers.

- **9 FTEs, 21 PTEs, 40+ Creative Contractors, 50+ Artists on Consignment**

Cultural Tourism | Hosting major statewide conferences with CB Convention & Visitors Bureau:

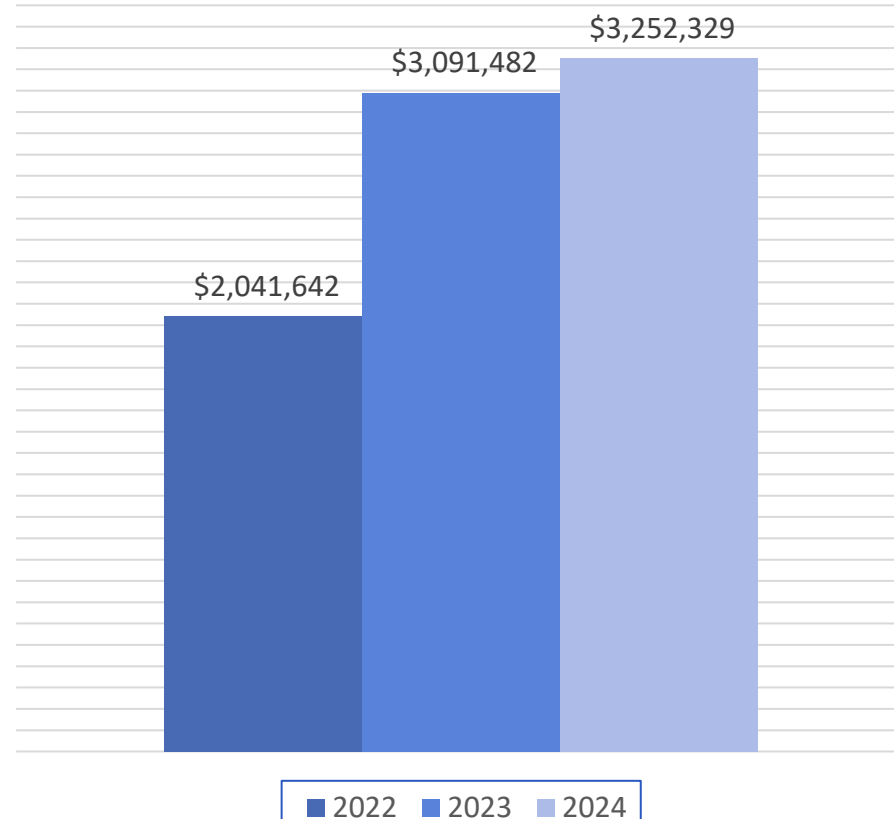
- Iowa Museum Association (2024)
- Iowa Association of Business & Industry (2025)
- Iowa League of Cities (2027–28)

Arts & Economic Prosperity 6 Calculator, Americans for the Arts

Arts & Economic Prosperity 6 Study, Americans for the Arts

Create in Iowa Report, Iowa Cultural Coalition

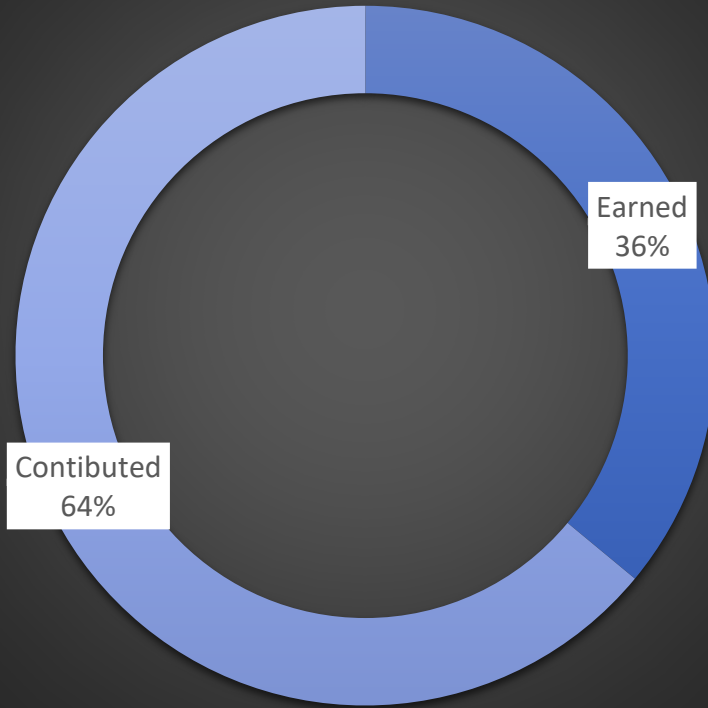
PACE + Audience Spending





FUNDING MODEL: EVERY DOLLAR COUNTS

PACE FUNDING SNAPSHOT



PACE operates with a blended funding model:

- **36% Earned Income** from tickets, programs, and rentals
- **64% Contributed Income** from grants, donations, and state and local support

Each year, PACE must fundraise over **\$1.1M** to sustain the Hoff Family Arts & Culture Center and deliver more than **250 programs, performances, and exhibitions.**

This is why continued **local government support is critical** - every dollar helps keep the arts accessible, affordable, and thriving in our community.

*Nationally, arts organizations average 30–40% **earned income** and 60–70% **contributed income**, according to the NEA, SMU DataArts, and Americans for the Arts.*





IOWA COUNTIES INVEST IN THE ARTS



Across Iowa, County Supervisors recognize the arts as essential. Examples include:

JOHNSON COUNTY | Provides annual funds to the Iowa Cultural Corridor Alliance and local nonprofit arts partners

POLK COUNTY | Distributes operational support to arts organizations through the Community Betterment Grant Program

LINN COUNTY | Allocates annual funds and hotel/motel tax revenue to the Cedar Rapids Museum of Art and Orchestra Iowa

DUBUQUE COUNTY | Contributes to the Dubuque Museum of Art and other cultural institutions through county budgets and Vision Iowa partnerships





WHY COUNTY SUPPORT MATTERS



- **Over 100,000 visitors annually** - local pride + tourism
- **250+ events, classes, and exhibits** each year in the County
- **\$3.25M in economic activity**, arts jobs supported, **9 FTEs, 21 PTEs**, 40+ Creative Contractors, 50+ Artists on Consignment
- Helps **attract and retain talent** by making Pottawattamie County a more vibrant, connected, and livable place
- **\$1.1M fundraising gap** filled annually through grants and donations
- Your **\$50K investment = 2%** of our total need, but has **100% impact** on keeping the arts accessible for **all residents**
- Ask: We respectfully request \$50,000 in support to sustain affordable, community-wide arts access
- Your support shows that Pottawattamie County is a leader in arts-driven economic growth - valuing culture and quality of life



Pottawattamie County Funding Request

Request Date 05/30/25

Board Meeting Date 06/03/25

Organization Name: Bluffs Arts Council dba Pottawattamie Arts Culture & Entertainment

Are you a nonprofit organization (If yes, what type 501c3, I.E.)? Yes X / 501(c)3 No

Are you a registered not-for-profit? Yes X No

Organization Mailing Address: 1001 St 6th Street, Council Bluffs, IA 51501

Program or Project Name: PACE Operations and Programming Support

Contact Person: Danna Kehm

Title: CEO

Telephone: (712) 890-5602 E-Mail: danna@paceartsiowa.org

Dollar Amount Requested: \$50,000 County Fiscal Year FY25-26

Total Program/Project Cost: \$1,823,832

Will County funding be leveraged with matching funds from another source? Yes X No

Summary of Funding Request and Project Goals and Objectives:

PACE respectfully requests \$50,000 in support of programming and operations for the FY25–26 fiscal year. Funding will
directly support more than 250 programs, performances, exhibits, and community events hosted throughout Pottawattamie
County, including at the Hoff Family Arts & Culture Center. This support will help keep programming affordable and accessible
for all county residents, while enabling PACE to maintain its facilities, retain staff and working artists, and leverage additional
funding through matching grants, sponsorships, and private donations. (See additional pages.)

Describe the Public Purpose(s) and specifically identify the Economic Development that will be served by the funding:

PACE strengthens the local economy while providing access to high-quality arts, culture, and education. In 2024, over 100,000
people visited the Hoff Center. PACE and its audiences generated over \$3.25 million in local economic impact, including
\$51,000 in local tax revenue and jobs for artists and staff. PACE draws tourism, hosts statewide conferences, and builds a
vibrant, creative community that attracts and retains talent. (See additional pages.)

Provide an Itemized Program/Project Budget Showing How the Funds will be expended:

The provided itemized annual budget of \$1,823,832 supports program and operational expenses, including staffing, artist fees,
instructors, theater productions, orchestra concerts, gallery exhibits, community events, supplies, and facility costs at the Hoff
Family Arts & Culture Center. (See additional pages.)

Attach additional pages if needed to fully answer any of the questions on this application

ASSURANCES FOR POTTAWATTAMIE COUNTY FUNDING

This signed page must accompany your funding request

The applicant hereby agrees and acknowledges that:

- 1) If awarded funds, the applicant will conduct operations in accordance with Title VI and the Civil Rights Act of 1964, as amended, and the Rehabilitation Act of 1973, as amended, which prohibits discrimination against any employee, applicant for employment, or any person participating in a sponsored program on the basis of race, creed, color, national origin, religion, sex, age, sexual orientation, or physical or mental disability, and require compensation for employment at no less than the minimum wage requirements and will provide safe and sanitary working conditions;
- 2) The applicant will expend funds received from Pottawattamie County solely for public purposes on the program or project described in the funding request;
- 3) All unexpended funds received pursuant to this request shall be returned to Pottawattamie County;
- 4) This funding request and assurances document has been approved by the legally authorized governing body of the applicant, if applicable;
- 5) The facts, figures, and information contained in this funding request, including all attachments, are true and correct;
- 6) Failure to comply with the rules of this program and this assurances agreement will result in the penalty of funding forfeiture and funds received during the applicable fiscal year shall be returned to Pottawattamie County;
- 7) At any time, the Board of Supervisors may require a representative from your organization to attend a public meeting to report progress toward completion of your program or project; and
- 8) Applicant will, upon request by Pottawattamie County, provide an accounting of all expenditures of Pottawattamie County funds and further provide any other documentation deemed necessary by Pottawattamie County to provide oversight for the funds. Failure to timely comply with requests from the County under this paragraph will result in suspension of funding.
- 9) Applicant acknowledges that other stipulations and conditions may be required by the Board of Supervisors before funding is awarded.

Pottawattamie Arts Culture & Entertainment (PACE)

Name of Organization



Signature of Board President

5/30/25

Date



Signature of Executive Director (if applicable)

5/30/25

Date

Approved _____ Amount _____ BOS Chairman Signature _____

Pottawattamie County Funding Request

Organization: Pottawattamie Arts Culture & Entertainment (PACE)

Request Date: 5/30/25

Board Meeting Date: 6/3/25



Summary of Funding Request and Project Goals and Objectives:

PACE respectfully requests **\$50,000** in support for programming and operations during the FY25–26 fiscal year. Funding will directly support over **250 programs, performances, exhibits, and community events** hosted in Pottawattamie County and at the Hoff Family Arts & Culture Center, engaging more than 45,000 participants annually. County support will help sustain and expand a wide range of offerings, including:

- **Chanticleer Community Theater** – Five productions annually with 32+ performances
- **Council Bluffs Symphony Orchestra** – Four concerts annually
- **New Children’s Chorus** – Launching Fall 2025 with two annual concerts (grades K-5)
- **Educational Programs** – 150+ classes in pottery, painting, culinary arts, speaker series, and youth camps
- **Hoff Fourth Fridays** – Ten monthly events with live music, Kitchen Council pop-ups, open gallery and artist studio hours, and art classes
- **Gallery Exhibitions** – 8,500 sq. ft. of curated space, with 3-4 exhibitions per year, including the PACE New Masters juried show
- **Artist Studios** – Five subsidized studios for local artists to teach, create, and exhibit work
- **Community Programs** – Music in the Park, Celebrate CB, and Winterfest
- **County Museums** – Help museums preserve history, offer educational programs, and host exhibits including *Our Home, Your Story*, opening October 17, 2025
- **Resident Support** – Subsidize core partners American Midwest Ballet and Kitchen Council to help provide programming

This funding helps keep programming affordable and accessible for all Pottawattamie County residents, while enabling PACE to maintain facilities that welcome over 100,000 visitors annually to the Hoff Family Arts & Culture Center, employ staff and working artists, and leverage additional support through grants, sponsorships, and private donations.

Describe the Public Purpose(s) and specifically identify the Economic Development that will be served by the funding:

PACE and the Hoff Family Arts & Culture Center continue to play a vital role in enhancing Pottawattamie County’s livability, economic vitality, and cultural identity. Research shows that thriving arts communities attract a diverse, educated workforce, increase tourism, and strengthen local economies. PACE brings thousands of people together - fostering pride, connection, and community - while engaging thousands of volunteers and supporters who have helped make it a cornerstone of the region.

In 2024, the Hoff Center welcomed more than **100,000 visitors**, making it one of the county’s most visited year-round destinations. While 71% of attendees came from Iowa, **28% traveled** from Nebraska, with additional visitors from more than **15 other states**, including California, Florida, and New York. These visitors supported the local economy by spending at restaurants, hotels, shops, and service providers. According to Americans for the Arts, cultural audiences spend an average of \$31 per event beyond the price of admission.

PACE and its audiences generated over **\$3.25 million** in estimated local economic activity in 2024, including:

- **\$51,843** in local government revenue
- **\$73,043** in state government revenue

PACE is also a key player in promoting Pottawattamie County as a destination for **cultural tourism**. In partnership with the Council Bluffs Convention & Visitors Bureau, PACE has helped attract major statewide conferences, including:

- Iowa Museum Association (2024)
- Iowa Association of Business & Industry (2025)
- Iowa League of Cities (2027–28)

These events enhance the county's visibility as a creative, welcoming place and bring in additional tourism dollars, hotel stays, and restaurant traffic - demonstrating the powerful economic impact of arts-centered placemaking.

The arts and culture sector is a major job creator, supporting nearly 42,000 positions and generating \$2.4 billion in wages across Iowa - surpassing utilities and education, and rivaling the state's top employers. At the local level, PACE helps fuel this economic engine by employing **9 full-time staff, 21 part-time employees**, over 40 creative contractors, and more than 50 artists on consignment. These roles contribute to the local economy through spending, tax revenue, and community participation.

PACE also plays a vital role in **workforce attraction and retention** by helping make Pottawattamie County more vibrant, connected, and livable. Programs like Hoff Fourth Fridays and Music in the Park foster a strong sense of belonging - creating a community where residents and newcomers alike feel proud to live and work.

This impact is echoed in community sentiment:

- **94%** of respondents in PACE's 2024 Impact Survey agreed that PACE helps make our community a desirable place for families to live, work, and play.

PACE's role in regional growth has also been recognized at the state level. During a recent conference, Iowa Economic Development Authority Director Debi Durham named Council Bluffs a statewide success story, citing driver's license registration data showing a net population shift from Omaha into Council Bluffs. She attributed this to strategic investments in placemaking and quality of life, including:

"The Pottawattamie Arts, Culture and Entertainment (PACE) organization was formed in 2016 to expand and promote activities in the Council Bluffs area. Arts and culture projects - along with recreation opportunities like Iowa's expanding network of bicycle trails - make Iowa communities more attractive to newcomers."

As one community member noted in the survey:

"PACE is one of the reasons I moved to Council Bluffs."

County funding supports PACE's mission while also fueling local economic development and improving residents' quality of life. A \$50,000 investment represents **just 2% of our total annual need - but delivers 100% impact** by ensuring that high-quality arts, culture, and educational opportunities remain affordable and accessible to all Pottawattamie County residents.

Provide an Itemized Program/Project Budget Showing How the Funds will be expended:

The provided itemized annual budget of \$1,823,832 supports program and operational expenses, including staffing, teachers, creative contractors, theater productions, orchestra concerts, gallery exhibits, community events, supplies, and facility costs at the Hoff Family Arts & Culture Center. (See additional pages.)

Your support demonstrates that Pottawattamie County is a leader in arts-driven economic growth - committed to creativity, community, and a vibrant future for all.

PACE FY25–26 BUDGET

	FY25–26
Revenue	
41030 Investments-Interest,Savings,Short-term CD	31,419.44
43300 Direct Public Grants	
43310 Corporate and Business Grants	21,700.00
43330 Foundation and Trust Grants	464,000.00
Total 43300 Direct Public Grants	\$ 485,700.00
43400 Direct Public Support	
43410 Corporate and Business Contributions	16,791.23
43420 Individual Contributions	267,948.20
43430 Corporate and Business Sponsorships	25,436.00
43440 Individual Sponsorship	154,549.87
Total 43400 Direct Public Support	\$ 464,725.30
44500 Government Grants	
44530 Local Government Grants	50,000.00
44540 State Grants	48,769.00
Total 44500 Government Grants	\$ 98,769.00
45000 Sales Income	
45100 Ticket Sales	
45110 Tickets - Chanticleer Season	9,890.00
45120 Tickets - Chanticleer Individual	106,844.38
45130 Tickets - Orchestra	8,200.00
45130 Tickets - Children's Chior	3,000.00
45160 Tickets - Ballet	0.00
Total 45100 Ticket Sales	\$ 127,934.38
45200 Art Sales	2,233.73
45400 McCormick's Alcohol Sales	45,015.87
45410 Event Alcohol Sales	95,618.27
Total 45000 Sales Income	\$ 270,802.25
46000 PACE Memberships	47,430.00
47200 Program Income	27,525.69
48000 Special Events Income	
48010 Special Events Contributions	24,978.00
48020 Special Events Sponsorships	55,000.00
48040 Special Event Admission	34,415.00
Total 48000 Special Events Income	\$ 114,393.00
49000 Rental Income	0.00
49100 Ballet- Harvester II CAM Fees	52,042.20
49101 Ballet-Performing Arts Center Lease	12.00
49201 Kitchen Council- Kitchen CAM Fees + Lease	22,812.00
49300 Artist Rental	17,037.00
49301 Event Space Rental	191,205.47
Total 49000 Rental Income	\$ 283,108.67
Total Revenue	\$ 1,823,873.36
Gross Profit	\$ 1,823,873.36
Expenditures	
60100 Payroll Salaries, Staff, Contractors	
60105 Management & General Salary and Staff	90,508.95
60140 Fundraising Salary and Staff	126,923.04
60145 Programming Salary and Staff	84,638.94
60155 Programming Contractors (1099)	31,625.93
60160 Gallery Salary and Staff	54,927.37
60170 Gallery Contractors (1099)	440.00
60175 Orchestra Salary and Staff	43,458.00
60185 Orchestra Contractors (1099)	1,850.00
60190 Chanticleer Salary and Staff	59,776.64
60195 Choir Contractors	19,400.00
60205 Rentals Salary and Staff	143,712.89
60220 McCormick's Bar Salary and Staff	74,730.64
68950 Live Music / Social	4,150.00
Total 60100 Payroll Salaries, Staff, Contractors	\$ 736,142.40
60290 Payroll Taxes	59,286.72
60300 Employee Insurance/Benefits	34,775.85
Total 60000 Payroll	\$ 830,204.97
62000 Professional Fees / Consultants	
62110 Accounting Fees	33,803.40
62120 Accounting / Bookkeeping Fees	11,924.71
62140 Legal & Professional Services	400.00
62150 Outside Contract Services	4,724.30

Total 62000 Professional Fees / Consultants	\$ 50,852.41
63000 Occupancy	
63040 Cleaning	23,585.46
63050 Repair & Maintenance	93,346.82
63055 Pest Control	2,824.92
63060 Monitoring Expenses	1,724.00
63070 Snow Removal/Mowing	17,219.30
Total 62893 Repairs & Maintenance	\$ 138,700.50
63030 Utilities	
43034 Trash/Recycling/Composting	19,111.06
63031 Electricity	71,619.71
63032 Gas	14,867.95
63033 Water	5,581.35
Total 63030 Utilities	\$ 111,180.07
63071 Landscaping / Pesticide	\$ 3,900.00
Total 63000 Occupancy	\$ 253,780.57
64010 Internet	4,650.00
Total 64000 Information Technology	\$ 4,650.00
65000 Office Expenses	
65010 Books, Subscriptions, Reference	3,370.44
65020 Postage, Mailing Service	1,368.15
65030 Printing and Copying	9,093.62
65045 Office Supplies	3,492.13
65050 Telephone, Telecommunications	8,967.44
65060 Office Software	26,686.24
65065 Office Equipment	6,029.79
65075 Bank Fees	6,955.21
65080 Business Registration Fees	350.00
65085 Taxes & Licenses	2,662.39
65090 Uniforms / Logo Wear	900.00
Total 65000 Office Expenses	\$ 69,875.41
66000 Advertising / Marketing	
66110 Advertising Expenses	13,177.91
66113 Direct Mail	41,814.48
66120 Printing & Copying-Programs	20,005.52
66125 Printing & Copying-Signage	3,509.20
66130 Website	6,000.00
Total 66000 Advertising / Marketing	\$ 84,507.11
67000 Travel	
67010 Mileage	802.48
67020 Conference, Convention, Meeting	1,456.28
67030 Meals & Entertainment	3,563.38
Total 67000 Travel	\$ 5,822.14
67500 Volunteer Expenses	6,594.17
67600 Partner Expenses	0.00
68300 Programming	
68340 Programming Supplies	5,429.85
68400 General	15,771.34
68500 Children's	18,607.04
68600 Community	12,175.10
68700 Visual Arts (Gallery)	63,994.92
68800 Public Art	0.00
68850 Choir	5,950.00
68900 Orchestra	5,069.06
Total 68300 Programming	\$ 126,997.31
Total 69000 Miscellaneous	\$ 3,953.95
70000 Fundraising expense	8,387.00
Total 70005 Special Events	\$ 61,012.35
Total 70000 Fundraising expense	\$ 69,399.35
Total 71000 McCormick's Bar	\$ 75,229.95
Total 72000 Chanticleer	\$ 117,493.57
73100 Materials	1,119.94
Total 73000 Scene Shop	\$ 1,119.94
73300 Theater General Supplies & Materials	5,074.59
Total 74000 Event Rentals	\$ 39,985.92
Total 80000 Insurance Expense	\$ 77,546.00
81000 Interest Expense	330.66
QuickBooks Payments Fees	414.02
Total Expenditures	\$ 1,823,832.04
Net Operating Revenue	\$ 41.32

Brandon Burmeister/Assistant Engineer

Discussion and/or decision to award bid and extend contract for:

- 1) Project L-2025(WS42Beams) – 78-73 to Oden Enterprises in the amount of \$146,076.75.**
- 2) Project L-2025(WS42Misc) – 78-73 to Oden Enterprises in the amount of \$35,040.40.**
- 3) Project L-2025(WS42Piling) – 78-73 to Oden Enterprises in the amount of \$83,444.04.**
- 4) Project L-2025(WS42Deck) – 78-73 to Wheeler in the amount of \$140,050.00.**

Mitch Kay/Chief Financial Officer and
Beck Lenihan/Tax and Finance Officer

Discussion and/or decision to approve new financial policies, and to authorize the Board to sign Resolutions:

- 1) Resolution No. 29-2025 entitled; Resolution to Adopt Fixed Asset Policy.**

RESOLUTION NO. 29-2025

RESOLUTION TO ADOPT FIXED ASSET POLICY

WHEREAS, it is the intent of the Pottawattamie County to establish proper accounting and control procedures for the acquisition, management, depreciation, and disposal of fixed assets;

WHEREAS, the Board of Supervisors recognizes the importance of safeguarding the Count's capital investments and ensuring compliance with applicable accounting standards and regulations;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors of Pottawattamie County hereby adopts the Fixed Asset Policy, effective June 3, 2025, as outlined in the document attached hereto;

BE IT FURTHER RESOLVED, that the Board of Supervisors is hereby authorized and directed to implement and administer this policy, including ensuring that fixed assets are properly recorded, tracked, depreciated and safeguarded according to the established procedures;

BE IT FURTHER RESOLVED, that the Board of Supervisors shall ensure staff are informed of and comply with the Fixed Asset Policy, and shall report to the Board annually (or as requested) on the status and condition of the County’s fixed assets;

RESOLVED FURTHER, that any changes or updates to the Fixed Asset Policy shall be subject to approval by the Board of Supervisors.

Passed and Adopted Dated this 3rd day of June 2025.

	ROLL CALL VOTE			
	AYE	NAY	ABSTAIN	ABSENT
<div>_____</div> <div>Scott Belt, Chair</div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>
<div>_____</div> <div>Susan Miller</div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>
<div>_____</div> <div>Tim Wichman</div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>
<div>_____</div> <div>Brian Shea</div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>
<div>_____</div> <div>Jeff Jorgensen</div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>

ATTEST: _____
Mary Ann Hanusa County Auditor

Pottawattamie County Fixed Assets Policy

01 Purpose

The purpose of this policy is to ensure proper management, accountability, and legal compliance in handling Pottawattamie County-owned fixed assets. It outlines responsibilities, procedures, and standards for recording, tracking, maintaining, and disposing of assets.

02 Overview

The Pottawattamie County Auditor's Office maintains a fixed asset management system, recording acquisitions, improvements, and dispositions of fixed assets. Fixed assets are tangible items with a useful life of more than one year and a historical cost of \$10,000 or more.

03 Responsibilities

The Auditor's Office is responsible for:

- Maintaining fixed asset inventory records.
- Establishing criteria and thresholds for fixed assets.
- Providing guidelines and training for asset management.
- Conducting periodic asset inventories.
- Assisting with the annual audit process.

Elected Officials and Department Heads:

- Are responsible for the assets within their departments.
- Must designate a departmental Fixed Asset Administrator to manage assets.
- Must ensure accurate and timely reporting of asset changes to the Auditor's Office.
- Facilitate asset purchases, receiving, tagging, and inventory control.
- Report asset acquisitions, transfers, and dispositions promptly to the Auditor's Office. In general, these changes should be reported to the Auditor's Office within 30 days of the receiving, disposing or transferring the asset.

04 Asset Classification and Thresholds

- Land: Capitalize at \$25,000; not depreciated.

- Intangible Assets: Capitalize at \$100,000 (\$50,000 for Engineer Right of Way or Easement); useful life 2-20 years.
- Construction in Progress (CIP): Capitalize upon completion; maintain detailed project records.
- Buildings and Improvements: Capitalize at \$25,000; useful life 15-40 years.
- Improvements other than Buildings: Capitalize at \$25,000; useful life 10-40 years.
- Equipment & Vehicles: Capitalize at \$10,000; useful life 3-15 years.
- Infrastructure: Capitalize at \$50,000; useful life 20-65 years.

05 Depreciation Method

Depreciation expense is calculated using the straight-line depreciation method:

Depreciation = Historical Cost / Estimated Useful Life

06 Controlled Assets

Controlled assets, though below capitalization thresholds, should be tracked separately due to their sensitive or high-risk nature, including computers and firearms. Departments must maintain internal inventories and periodically review them for accountability.

07 Asset Acquisition and Documentation

- Assets are initially recorded at cost, including trade-in values and ancillary costs.
- Donated assets are recorded at fair market value.
- Departments must submit detailed purchase documentation to the Auditor's Office.

08 Documentation and Forms

Standardized forms required for asset management (Fixed Asset Acquisition Form, Asset Disposal Form, etc.) are available through the Auditor's Office and Intranet. Departments must consistently use these forms for all relevant transactions.

09 Asset Tagging and Inventory

- Departments should tag assets promptly and maintain an asset location log.
- An annual physical inventory by the department is required, and discrepancies must be reported to the Auditor's Finance Office by July 31st each year.

10 Insurance Requirements

Departments must promptly report all asset acquisitions, transfers, and disposals to the Auditor's Office and Risk Management to ensure accurate and up-to-date insurance coverage.

11 Periodic Audits

The Auditor's Office retains authority to conduct random checks or periodic internal audits beyond the annual inventory to ensure ongoing accuracy and compliance.

12 Asset Transfers and Surplus

- Transfers between departments require completion of a Fixed Asset Transfer Form submitted to the Auditor's Office.
- Surplus assets should be reported to the Auditor's Office for redistribution or disposal.

13 Asset Disposal Methods Approved methods for asset disposal include:

- Auctions
- Competitive bids
- Trade-ins
- Donations
- Returns
- Discarded or waste property
- Salvage
- Missing or stolen assets (reported to the Sheriff's Office and Auditor's Office)
- Scrap metal disposal
- Destruction of obsolete or liability-risk items
- Abandoned property (handled per Iowa Code)
- Cannibalization for parts (documented and reported)
- Real estate disposition (per Iowa Code 331.361)

14 Asset Impairment

Departments must promptly identify and report significant impairments, such as damages or value losses, to the Auditor's Office to ensure accurate records.

15 Internal Controls

Departments must maintain internal control logs, ensuring accountability and accurate asset location and condition records.

16 County Vehicle Management

Departments must manage vehicle registrations, licensing, and insurance coverage, maintaining proper documentation and reporting to the Auditor's Office.

17 Summary

This policy ensures proper management, accountability, and legal compliance in handling county-owned fixed assets. All questions regarding asset management should be directed to the Auditor's Office.

Effective Date This policy shall be effective upon adoption.

Mitch Kay/Chief Financial Officer and
Beck Lenihan/Tax and Finance Officer

Discussion and/or decision to approve new financial policies, and to authorize the Board to sign Resolutions:

- 1) Resolution No. 30-2025 entitled; Resolution to Adopt Charge Account Policy.**

RESOLUTION NO. 30-2025

RESOLUTION TO ADOPT CHARGE ACCOUNT POLICY

WHEREAS, it is the best interest of Pottawattamie County to establish a clear and consistent guidelines for the issuance, use, and management of charge accounts extended to customers and/or employees;

WHEREAS, a formal charge account policy is necessary to manage credit risk, ensure proper recordkeeping, and maintain financial responsibility;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors of Pottawattamie County hereby adopts the following Charge Account Policy as outlined in the document attached hereto;

RESOLVED FURTHER, that this policy shall be effective as of June 3, 2025, and shall remain in effect until modified or rescinded by the Board of Supervisors.

Passed and Adopted Dated this 3rd day of June 2025.

	ROLL CALL VOTE			
	AYE	NAY	ABSTAIN	ABSENT
<div>_____</div> <div>Scott Belt, Chair</div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>
<div>_____</div> <div>Susan Miller</div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>
<div>_____</div> <div>Tim Wichman</div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>
<div>_____</div> <div>Brian Shea</div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>
<div>_____</div> <div>Jeff Jorgensen</div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>	<div><input type="radio"/></div>

ATTEST: _____
Mary Ann Hanusa County Auditor

Pottawattamie County Charge Account Policy

1.0 Purpose

This policy establishes the procedures and guidelines for managing County charge accounts to prevent misuse, ensure transparency, and strengthen financial accountability.

2.0 Definitions

- Charge Account: An account established with a vendor allowing authorized County personnel to make purchases on credit.
- Authorized Users: Personnel designated by department heads or elected officials are permitted to use County charge accounts.

3.0 General Guidelines

- Charge accounts must only be established by department heads or elected officials.
- Personal purchases using County charge accounts are strictly prohibited, including taking advantage of County discounts or tax-exempt status for personal gain.
- Only individuals designated by department heads or elected officials are authorized to use charge accounts.

4.0 Shipping Requirements

- All purchases made through County charge accounts must be shipped directly to official County facilities. Shipping to private residences, businesses, or non-County locations is prohibited.

5.0 Compliance with Tax Exemption

- County charge accounts must exclusively be used for official purchases.
- Vendors must be informed about the County's tax-exempt status restrictions regarding personal usage at the time of account setup.

6.0 Enforcement Procedures

- Violations of this policy will result in corrective action, including potential suspension or revocation of charge account privileges.
- The Auditor's Office, along with department heads or elected officials, will document, investigate, and address any infractions.

7.0 Periodic Auditing

- The Auditor's Office may perform regular audits of all charge account activities to ensure compliance.
- Departments are required to provide all necessary documentation during audits.

8.0 Responsibilities

Each department and office must:

- Ensure accurate identification and reporting of charge account usage.
- Evaluate and document all charge account activities for compliance with this policy.
- Communicate promptly with the Auditor's Office regarding changes, violations, or concerns related to charge accounts.

9.0 Effective Date

This policy shall be effective upon adoption.

Mitch Kay/Chief Financial Officer and
Beck Lenihan/Tax and Finance Officer

Discussion and/or decision to approve new financial policies, and to authorize the Board to sign Resolutions:

- 1) Resolution No. 31-2025 entitled; Resolution for Subscription-Based Information Technology Agreements Policy.**

RESOLUTION NO. 31-2025

RESOLUTION FOR SUBSCRIPTION-BASED INFORMATION
TECHNOLOGY AGEEMENTS POLICY

WHEREAS, the Government Accounting Standards Board (GASB) has issued Statement 96 (GASB 96), a new governmental reporting standard for recognizing and recording Subscription Based Information Technology Agreements (SBITA) which was implemented on June 30, 2023, and became effective for Fiscal Year 2023; and

WHEREAS, the Pottawattamie County Board of Supervisors is required to implement a GASB 96 policy, and to apply such requirements to its financial statements beginning with fiscal year 2023; and;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors of Pottawattamie County hereby adopts the Subscription-Based Information Technology Agreement Policy, effective June 3, 2025, as outlined in the document attached hereto.

Passed and Adopted Dated this 3rd day of June 2025.

	ROLL CALL VOTE			
	AYE	NAY	ABSTAIN	ABSENT
_____ Scott Belt, Chair	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
_____ Susan Miller	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
_____ Tim Wichman	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
_____ Brian Shea	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
_____ Jeff Jorgensen	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

ATTEST: _____
Mary Ann Hanusa County Auditor

Pottawattamie County Subscription-Based Information Technology Agreements Policy

1.0 Purpose

The Governmental Accounting Standards Board (GASB) Statement No. 96 requires that subscription-based IT agreements, representing the right-to-use subscription assets and corresponding liabilities, be recorded for accurate financial reporting.

2.0 Definitions

- **Intangible Capital Asset:** A non-physical asset that has value due to rights conveyed by contracts or agreements, rather than its physical existence.
- **Right-to-use Asset:** An intangible capital asset representing the right to use another entity's software or related IT assets.
- **Noncancelable Contract Term:** The period during which neither party can terminate the contract without significant penalties or financial consequences.

3.0 General

A Subscription-Based Information Technology Agreement (SBITA) is considered an intangible capital asset. This asset represents the contractual right to use underlying assets specified within the SBITA for a determined period. The County will recognize Subscription-Based Information Technology Agreements when:

- The contract conveys control of the right to use another entity's IT software or related tangible capital assets in an exchange or exchange-like transaction.
- The minimum noncancelable contract term is greater than twelve months.
- Ownership of the underlying asset is not transferred.
- The underlying asset is directly used to conduct county business. (*Custodial funds—those held temporarily for others—are excluded.*)

The following agreements are explicitly excluded from GASB 96 and thus this policy:

- Agreements with governments acting as SBITA vendors (no lessors).
- Contracts meeting GASB Statement No. 94 criteria.
- Perpetual software licenses (paid once for indefinite use without additional required payments for updates).

4.0 Threshold for Capitalization

All departments and offices must consistently apply the capitalization threshold for financial reporting purposes. All right-to-use subscription assets valued individually at or above \$100,000 must be reported.

- This threshold generally applies to individual SBITAs.
- If multiple related agreements individually fall below the threshold but collectively exceed \$100,000 and are functionally interdependent, they should be reviewed collectively for capitalization.

5.0 Right-to-use Subscription Asset Classification

The Lessee is required to disclose the value of subscription assets and related amortization expenses separately from other capital assets. The County shall specifically disclose:

- Right-to-use subscription assets

6.0 Measurement and Amortization

Measurement

Initially, a SBITA asset must be measured as the total of the following components:

- The present value of payments expected to be made during the subscription term.
(For the year of implementation, the SBITA liability and right-to-use asset must be measured as of July 1, 2024.)
- Payments made to the lessor at or before the SBITA term's commencement, minus any incentives received.
- Ancillary initial direct costs required to prepare the subscription asset for use.

Re-measurement or Impairment Review

SBITA assets should be reviewed annually for significant changes or impairments. If conditions indicate impairment or a significant alteration of subscription terms, the asset and liability must be re-measured accordingly.

Amortization

SBITA assets should be amortized using the straight-line method over the shorter of either the SBITA term or the useful life of the underlying asset. The useful life determination should consider vendor documentation, historical trends, technological obsolescence, and similar factors, and typically ranges from 2–20 years.

- Amortization should be calculated and recorded monthly.

- Amortization expenses must be explicitly reported separately from other operating expenses.

7.0 Responsibilities

Each department and office is responsible for:

- Identifying, monitoring, and accurately reporting SBITA assets and liabilities.
- Ensuring that agreements are evaluated for capitalization criteria and compliance with this policy.
- Communicating promptly with the Auditor's Finance Department regarding new, modified, or terminated agreements.

8.0 Reporting and Disclosure

Departments must provide timely and detailed annual disclosures of subscription-based agreements, amortization schedules, and any material changes or impairments identified throughout the year. Reports should be submitted to the Auditor's Finance Department in alignment with annual financial reporting schedules.

9.0 Effective Date

This policy shall be effective upon adoption. For initial implementation, all existing lease liabilities and right-to-use assets must be measured as of **July 1, 2024**.

**Discussion and/or decision on appointments for
EMS Advisory Council.**

**Discussion and/or decision on appointments
for Motorola taskforce project.**

Other Business

Discussion and/or decision on appointment of Interim Engineer, for Secondary Roads.

Committee Appointments

Update from Board members on Committee
meetings from the past week.

Received/Filed

**POTTAWATTAMIE COUNTY
OUT-OF-STATE TRAVEL NOTIFICATION FORM**

This form is used to notify the Board of Supervisors of out-of-state travel and to provide an estimate of travel expenses. It must be submitted to the Board of Supervisor's office no later than one (1) week prior to the out-of-state travel.

TRAVEL INFORMATION

Name of Employee Traveling: _____

Department: _____

Destination: _____

Date of Travel: FROM: _____ TO: _____

Name of Elected Official/Department Head Authorizing Travel: _____

PURPOSE OF TRIP

1. Conference Travel

Giving a presentation
Serving as panel member, chair
Serving as an Office or Board Member
Continuing Education
Other please explain _____

2 Non-Conference Travel

State Purpose: _____

Conference Name (Please give complete name) _____

<u>Expense</u>			<u>Cost Estimate</u>
Transportation	Mileage	Airfare	
Lodging			
Meals: Breakfast	Included	Not Included	
Lunch	Included	Not Included	
Dinner	Included	Not Included	
Conf./Seminar Fee			
Other:			
Total Estimated Cost			

Meals may be included in conference fees or provided by the hotel. Indicate whether meal is included or not. If meal is not included, please refer to the U.S. General Services Administration website for allowable meal per diem at www.gsa.gov Select travel, select a state, select calculate per diem allowances for a trip, select your travel dates, select destination county, select breakdown, the total M&IE rate is listed (middle row), scroll up to the top of the page and select M&IE for breakdown by meal (breakfast, lunch, dinner), find the corresponding number on the far left for your total and the breakdown is provided.

Public Comments

Study Session