

POLK COUNTY BOARD OF SUPERVISORS AGENDA
POLK COUNTY ADMINISTRATIVE OFFICE BUILDING
111 COURT AVENUE - ROOM 120
JUNE 3, 2025 9:30 A.M.

1. Roll Call.
2. Action on the Minutes of the Previous Meeting(s).
3. Special Claims as submitted by the County Auditor, if any.
4. Action on the Bill Lists as submitted by the County Auditor.

5. **PLEDGE OF ALLEGIANCE**

6. **PROCLAMATION**
Pride Month – June 2025

PUBLIC HEARING
DISPOSAL OF COUNTY INTEREST IN REAL ESTATE

- *7. Resolution approving deed of conservation easement for the Trails End Mitigation Bank Phase 2 to the Great Outdoors Foundation.
[Item 7 Attachment](#)

8. **PUBLIC COMMENTS**

PERMITS

- *9. FY 25/26 Applications for Cigarette/Tobacco/Nicotine/Vapor Permits for the following:
- | | |
|-----------------|---|
| Liquor Land | 4995 Merle Hay Road, Des Moines |
| Stop-N-Go #506 | 4923 Merle Hay Road, Des Moines |
| Kwik Star #1086 | 2890 E Broadway, Des Moines |
| QuikTrip #538 | 4575 NW 2 nd Street, Des Moines |
| QuikTrip #562 | 4801 NE 14 th Street, Des Moines |
| Casey's #2683 | 6301 SE 116 th Street, Runnells |
- [Item 9 Attachment](#)

RESOLUTIONS

- *10. Resolution approving release of a lien on 5590 SE 60th Pl. Carlisle.
[Item 10 Attachment](#)
- *11. Resolution approving Agreement with the City of Ankeny for the Fourmile Creek Stream Restoration Project (NE 47th St. to NE 36th St.)
[Item 11 Attachment](#)
- *12. Resolution approving Agreement with the City of Ankeny for the Fourmile Creek Stream Restoration Project (Heritage Park).
[Item 12 Attachment](#)

- *13. Resolution approving Agreement for Education and Prevention Services with FOCUSS INC.
[Item 13 Attachment](#)
- *14. Resolution approving Agreement with EveryStep for health promotion activities for seniors.
[Item 14 Attachment](#)
- *15. Resolution approving the housing and care of persons in the custody of the Polk County Sheriff with the Benton County Sheriff.
[Item 15 Attachment](#)
- *16. Resolution approving the Joint Ownership Agreement with City of Des Moines for licensed products and services for the Computer Aided Dispatch (CAD) system.
[Item 16 Attachment](#)
- *17. Resolution approving the recommendation of the Polk County Assessor for allowance of the Homestead Tax Exemption.
- *18. Resolution approving ACFR Automation Software and Services Agreement with Gravity IGM Technology Corp.
[Item 18 Attachment](#)
- *19. Resolution authorizing and providing for the issuance of \$180,375,000 General Obligation Capital Loan Notes, Series 2025A (Exempt Facility Bonds – AMT) and \$57,455,000 General Obligation Capital Loan Notes, Series 2025B (Non – AMT), and levying a tax to pay said Series 2025A Notes and Series 2025B Notes; Approval of the Tax Exemption Certificate and Continuing Disclosure Certificate.
[Item 19 Attachment](#)
- 20. Resolution abating property taxes for On With Life, Inc.
- *21. Resolution approving Agreement for Restructuring of Lien related to 1303 College Avenue, Des Moines.
[Item 21 Attachment](#)
- *22. Resolution approving Agreement with Exile Brewing Co. for advertising and sponsorship at the Iowa Events Center.
[Item 22 Attachment](#)
- *23. Resolution approving Amendment to Agreement with RSM for consultation regarding implementation of Emergency Rental Assistance 2 funding.
[Item 23 Attachment](#)
- 24. Resolution approving funding and directing board staff to create the Polk County Employee Suggestion Program, a pilot program running through Fiscal Year 25/26.

- *25. Resolution approving the retention of Greg Lederer and Alexandra Galbraith Davis and the law firm of Lederer Weston Craig PLC.
- 26. Resolution approving Community Betterment Grant Awards.
- 27. Resolution approving Community Sponsorship Awards.

COMMUNICATIONS

- *28. Fictitious Name Resolution filed by Kum & Go LC to adopt the name Maverick.
[Item 28 Attachment](#)
- *29. Notice of Appraisal of Damages and Time for Appeal in the Matter of the Condemnation of Certain Rights in Land for the McKinley Avenue Reconstruction Project (Chance Antisdell, 1349 McKinley Ave, Des Moines).
[Item 29 Attachment](#)
- *30. FEMA (Federal Emergency Management Agency) Notice concerning flood hazard mapping project in unincorporated Polk County.
[Item 30 Attachment](#)
- *31. City of Ankeny Notice of Consultation with Affected Townships and Counties Concerning a Petition for the Annexation of Land.
[Item 31 Attachment](#)

BUDGET ACTIONS

- 32. Memorandum of Budget Actions.

APPOINTMENTS

- 33. Memorandum of Appointments.

- 34. **BOARD MEMBER COMMENTS**

CLOSED SESSION

- 35. To discuss strategy with counsel in matters that are presently in litigation or where litigation is imminent where its disclosure would be likely to prejudice or disadvantage the position of the governmental body in that litigation, pursuant to Iowa Code section 21.5(1)(c).

ADJOURNMENT

**Asterisk denotes attachments to items are on file in the Auditor's Office, 111 Court Avenue, Des Moines, 515-286-3080 Monday through Friday, 8:00 a.m. – 5:00 p.m. For the full text of Resolutions and attachments, visit our website below. Please note that size constraints may prevent some attachments from being posted on our website.*

<https://www.polkcountyiowa.gov/county-auditor/administration/>

Live stream the Board of Supervisors meeting at:

<https://www.youtube.com/live/CL1lMqyXe4k>



PROCLAMATION

Pride Month June 2025

- WHEREAS,** the month of June is widely recognized across the United States as Pride Month, which commemorates the events of June 1969 at the Stonewall Inn in New York City, which are widely regarded as a pivotal moment in the movement for equal treatment under the law; and
- WHEREAS,** communities across the nation and around the world observe Pride Month with events that recognize the contributions of LGBTQ residents, businesses, and public servants to civic life and local economies; and
- WHEREAS,** Polk County is enriched by the wide range of backgrounds, experiences, and perspectives of its residents, all of whom contribute to the strength and vitality of our community equally; and
- WHEREAS,** throughout June, various events may be held in recognition of Pride Month and in reflection of the many contributions individuals of all backgrounds make to our shared community.

NOW, THEREFORE, LET IT BE PROCLAIMED that we, the Polk County Board of Supervisors, do hereby proclaim **June 2025** as:

Pride Month

Signed this 3rd day of June, 2025, in Des Moines, Iowa.

Matt McCoy, Chair
POLK COUNTY BOARD OF SUPERVISORS

RESOLUTION

Moved by _____, Seconded by _____ that the following Resolution be adopted:

WHEREAS, Polk County Conservation is developing the Trails End Mitigation Bank Phase 2, a wetland mitigation bank near Berwick, Iowa; and

WHEREAS, the agency which regulates the approval of mitigation banks – the Army Corps of Engineers – requires that a deed of conservation easement be granted for bank land to an outside entity; and

WHEREAS, the Polk County Conservation Board, at its February 13, 2019 meeting, approved a motion to initiate the mitigation bank planning process, which includes the process of granting a deed of conservation easement; and

WHEREAS, the Great Outdoors Foundation has been selected to hold the deed of conservation easement for the Trail End Mitigation Bank Phase 2 and provide site monitoring services; and

WHEREAS, a public hearing was held on this day at the regularly scheduled meeting of the Polk County Board of Supervisors concerning the proposed deed of easement,

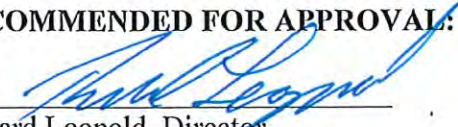
NOW, THEREFORE BE IT RESOLVED Polk County, Iowa approves the terms of the attached deed of easement with the Great Outdoors Foundation and authorizes the Chair of the Polk County Board of Supervisors to sign said deed on behalf of Polk County, Iowa.

Approved this _____ day of _____, 2025.

POLK COUNTY, IOWA

Matt McCoy, Chair
Polk County Board of Supervisors

RECOMMENDED FOR APPROVAL:

By: 
Richard Leopold, Director
Polk County Conservation Board

APPROVED AS TO FORM:

Kimberly Graham
Polk County Attorney

By: K. Clark
Assistant County Attorney

FISCAL NOTE: \$15,000 expense to be paid from PCC Bond funds to cover easement documents and periodic monitoring services provided by GOF, as required by the Army Corps of Engineers, in perpetuity.

POLK COUNTY BOARD OF SUPERVISORS

Tuesday Agenda Memorandum

Item Type & Title: Resolution approving signing a deed of conservation easement for the Trails End Mitigation Bank Phase 2 to be granted to the Great Outdoors Foundation.

Agenda Date: June 3, 2025

Contact Individual: Richard Leopold, Polk County Conservation Board Director

Previous Action taken by the Board: The Polk County Board of Supervisors approved a public hearing to be held on this date and authorized the publication of notice. This action was taken on May 20, 2025.

Board/Commission Actions: That the Board of Supervisors approve signing of a deed of conservation easement for the Trails End Mitigation Bank Phase 2, to be granted to the Great Outdoors Foundation (GOF).

Comply with Policy: Yes

Background: Polk County Conservation is in the process of developing the second phase of a wetland mitigation bank near Berwick, Iowa. The process of developing a wetland mitigation bank is regulated by the Army Corps of Engineers. As such, it is required that a deed of conservation easement on land in the bank be granted to an outside entity. The easement ensures the protection and preservation of the purposes of the land, as a mitigation bank, in perpetuity. Polk County Conservation has entered into an agreement with the Great Outdoors Foundation (GOF) to be the holder of the deed of conservation easement for the Trails End Mitigation Bank Phase 2. GOF personnel have approved and signed the easement documents. Once the Board of Supervisors Chairperson signs the easement agreement, it will complete the process of easement approval.

Action Impact:

Fiscal Note:

Fiscal Year	New Budget Item? (Y/N)	# of New Position(s) Required	Anticipated Expense	Anticipated Revenue	Budget Amendment Required? (Y/N)	If Amendment is Required,	
						Expense Account Code	Revenue Account Code
24/25	N		\$15,000		N	310466003.77490	
25/26							
26/27							

Additional Fiscal Note Information (optional): The expense covers creation of easement documents and periodic monitoring services provided by GOF, as required by the Army Corps of Engineers, in perpetuity.

FY 25/26 CIGARETTE/TOBACCO/NICOTINE/VAPOR PERMITS

June 3, 2025

<u>Establishment</u>	<u>Address</u>
Liquor Land	4995 Merle Hay Road, Des Moines, 50322
Stop-N-Go #506	4923 Merle Hay Road, Des Moines, 50322
Kwik Star #1086	5145 NE 14 th Street, Des Moines, 50313
QuikTrip #538	4575 NW 2 nd Street, Des Moines, 50313
QuikTrip #562	4801 NE 14 th Street, Des Moines, 50313
Casey's #2683	6301 SE 116 th Street, Runnells, 50237

RESOLUTION

Moved by _____, Seconded by _____ that the following Resolution be adopted:

WHEREAS, Polk County entered into a Water Main Connection Agreement with James & Nancy Hellrung for property described as: LOT 17 IN NOVA PARK PLAT 1, AN OFFICIAL PLAT, in Polk County, Iowa, locally known as 5590 SE 68th Pl. Carlisle, Iowa; and

WHEREAS, the Water Main Connection Agreement provided for repayment of the connection fees by installment over a nine-year period of time; and

WHEREAS, in accordance with the Polk County Water and Sewer Policy, a lien was placed on the property in the amount of \$5,304.50; and

WHEREAS, James & Nancy Hellrung have satisfied the requirements of the lien recorded June 21, 2024, in book 19831 page 369-372 against the property located at 5590 SE 68th Pl. Carlisle, Iowa.

NOW, THEREFORE BE IT RESOLVED Polk County, Iowa releases the lien on 5590 SE 68th Pl. Carlisle, Iowa authorizes the Chair of the Polk County Board of Supervisors to sign the attached release, and requests the Polk County Auditor's Office to record this release.

Approved this _____ day of _____, 2025.

POLK COUNTY, IOWA

Matt McCoy, Chair
Polk County Board of Supervisors

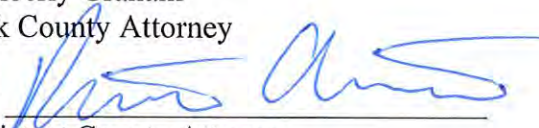
RECOMMENDED FOR APPROVAL:



Bret VandeLune, Director
Polk County Public Works Department

APPROVED AS TO FORM:

Kimberly Graham
Polk County Attorney

By: 

Assistant County Attorney

FISCAL NOTE: Revenue and interest in the amount of \$5,595.46 has been deposited into the board's economic development fund.

POLK COUNTY BOARD OF SUPERVISORS

Tuesday Agenda Memorandum

Item Type & Title: Resolution No. 87-25 approving the release of a lien on 5590 SE 60th Pl. Carlisle, IA.

Agenda Date: June 3, 2025

Contact Individual: Brian McDonough, Planning and Development Manager, Polk County Public Works Department, 286-2291.

Previous Action taken by the Board: Resolution 123-24 on June 18, 2024, board approved Water Main Connection Agreement with James & Nancy Hellrung.

Board/Commission Actions: N/A

Comply with Policy: Yes.

Background: Polk County entered into a Water Main Connection Agreement with James & Nancy Hellrung for property located at 5590 SE 68th Pl. Carlisle, IA, on May 29, 2024. The Water Main Connection Agreement provided for repayment of the connection fees by installment over a nine-year period of time. In accordance with the Polk County Water and Sewer Policy, a lien was placed on the property in the amount of \$5,304.50. The property owner has satisfied the requirements of the Water Main Connection Agreement by paying the loan in full after only one year.

Action Impact: Approving this Resolution authorizes the release of the lien on the property at 5590 SE 68th Pl. Carlisle, IA.

Fiscal Note: Revenue and interest has been deposited into the board's economic development fund.

Fiscal Year	New Budget Item? (Y/N)	# of New Position(s) Required	Anticipated Expense	Anticipated Revenue	Budget Amendment Required? (Y/N)	If Amendment is Required,	
						Expense Account Code	Revenue Account Code
24/25	N	0	0	5,595.46	N		50106320.55490
25/26							
26/27							

Additional Fiscal Note Information (optional):

RESOLUTION

Moved by _____, Seconded by _____ that the following Resolution be adopted:

WHEREAS, Polk County, Iowa, as a public agency, may enter into an agreement with a public or private agency to cooperate in the provision of services to the public and to cooperate in other ways to their mutual advantage; and

WHEREAS, Polk County is leading a targeted stream restoration project to protect infrastructure, reduce stream restoration, and improve water quality, referred to as the Eastern Polk County Stream Restoration Program; and

WHEREAS, as a part of that program, the Fourmile Creek Stream Restoration Project from NE 47th St. to NE 36th St. ("the Project") will restore and stabilize Fourmile Creek in partnership with the City of Ankeny; and

WHEREAS, the City of Ankeny will provide \$782,505.00 towards construction and engineering to match the \$2,347,515.00 provided by the Iowa Department of Agriculture and Land Stewardship; and

WHEREAS, Polk County will serve as the fiscal agent for the Project, conduct all public bidding, and oversee all construction and engineering work; and

WHEREAS, Polk County Public Works has prepared the attached agreement with the City of Ankeny to memorialize the duties and obligations of Polk County and the City of Ankeny.

NOW, THEREFORE BE IT RESOLVED Polk County, Iowa approves the terms of the attached agreement, authorizes the Chair of the Polk County Board of Supervisors to sign said Agreement on behalf of Polk County, Iowa, and authorizes the Polk County Public Works Department to administer the Agreement on Polk County's behalf.

Approved this ____ day of _____, 2025.

POLK COUNTY, IOWA

Matt McCoy, Chair
Polk County Board of Supervisors

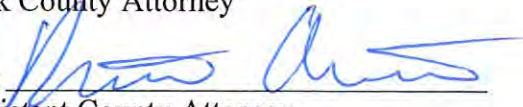
RECOMMENDED FOR APPROVAL:



Bret VandeLune, Director
Polk County Public Works Department

APPROVED AS TO FORM:

Kimberly Graham
Polk County Attorney

By: 

Assistant County Attorney

11

POLK COUNTY BOARD OF SUPERVISORS

Tuesday Agenda Memorandum

Item Type & Title: Resolution No. 88-25 to approve Agreement with the City of Ankeny for the Fourmile Creek Stream Restoration Project (NE 47th St. to NE 36th St.).

Agenda Date: June 3, 2025

Contact Individual: John Swanson, Water Resources Supervisor, Polk County Public Works Department, 515-875-5880.

Previous Action taken by the Board: Res. 38-24 dated 2/27/2024 Approving Stream Amendment to IDALS Wetland 28E Agreement.

Board/Commission Actions: N/A

Comply with Policy: Yes.

Background: Polk County is leading the Eastern Polk County Stream Restoration Program, aimed at constructing 11 stream projects over the next two years. This project will restore Fourmile Creek from NE 47th St. to NE 36th St. within the City of Ankeny.

Action Impact: Action approves the Chair to sign the agreement.

Fiscal Note: Construction funding will be tracked and managed in the Public Works Economic Development Revolving Fund approved with FY24/25 Decision Package. Engineering funding will be tracked and managed in the Eastern Polk County Stream Special Projects Fund.

Fiscal Year	New Budget Item? (Y/N)	# of New Position(s) Required	Anticipated Expense	Anticipated Revenue	Budget Amendment Required? (Y/N)	If Amendment is Required,	
						Expense Account Code	Revenue Account Code
25/26	Y	0	\$550,000	\$412,500	N	10266004.77440 WQ108	10266004.52290
25/26	Y	0		\$137,500	N	10266004.77440 WQ108	10266004.52790
26/27	Y	0	\$190,820	\$143,115	N	10266004.77440 WQ108	10266004.52290
26/27	Y	0		\$47,705	N	10266004.77440 WQ108	10266004.52790
26/27	Y	0	\$2,389,200	\$1,791,900	N	50266320.77440 WQ108	50266320.52290
26/27	Y	0		\$597,300	N	50266320.77440 WQ108	50266320.52790

Additional Fiscal Note Information (optional): \$2,347,515 revenue provided by Iowa Department of Agriculture and Land Stewardship and \$782,505 provided by the City of Ankeny.

RESOLUTION

Moved by _____, Seconded by _____ that the following Resolution be adopted:

WHEREAS, Polk County, Iowa, as a public agency, may enter into an agreement with a public or private agency to cooperate in the provision of services to the public and to cooperate in other ways to their mutual advantage; and

WHEREAS, Polk County is leading a targeted stream restoration project to protect infrastructure, reduce stream restoration, and improve water quality, referred to as the Eastern Polk County Stream Restoration Program; and

WHEREAS, as a part of that program, the Fourmile Creek Stream Restoration Project (Heritage Park) ("the Project") will restore and stabilize Fourmile Creek in partnership with the City of Ankeny; and

WHEREAS, the City of Ankeny will provide \$259,210 towards construction and engineering to match the \$777,630 provided by the Iowa Department of Agriculture and Land Stewardship; and

WHEREAS, Polk County will serve as the fiscal agent for the Project, conduct all public bidding, and oversee all construction and engineering work; and

WHEREAS, Polk County Public Works has prepared the attached Agreement for Funding of the Fourmile Creek Stream Restoration Project (Heritage Park) with the City of Ankeny to memorialize the duties and obligations of Polk County and the City of Ankeny.

NOW, THEREFORE BE IT RESOLVED Polk County, Iowa approves the terms of the attached Agreement for Funding of the Fourmile Creek Stream Restoration Project (Heritage Park) with the City of Ankeny, authorizes the Chair of the Polk County Board of Supervisors to sign said Agreement on behalf of Polk County, Iowa, and authorizes the Polk County Public Works Department to administer the Agreement on Polk County's behalf.

Approved this ____ day of _____, 2025.

POLK COUNTY, IOWA

Matt McCoy, Chair
Polk County Board of Supervisors

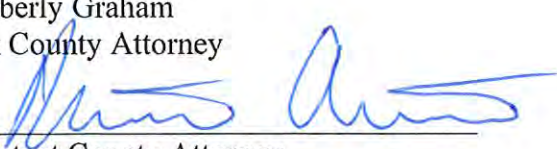
RECOMMENDED FOR APPROVAL:



Bret VandeLune, Director
Polk County Public Works Department

APPROVED AS TO FORM:

Kimberly Graham
Polk County Attorney

By: 

Assistant County Attorney

POLK COUNTY BOARD OF SUPERVISORS

Tuesday Agenda Memorandum

Item Type & Title: Resolution No. 89-25 to approve Agreement with the City of Ankeny for the Fourmile Creek Stream Restoration Project (Heritage Park).

Agenda Date: June 3, 2025

Contact Individual: John Swanson, Water Resources Supervisor, Polk County Public Works Department, 515-875-5880.

Previous Action taken by the Board: Res. 38-24 dated 2/27/2024 Approving Stream Amendment to IDALS Wetland 28E Agreement.

Board/Commission Actions: N/A

Comply with Policy: Yes.

Background: Polk County is leading the Eastern Polk County Stream Restoration Program, aimed at constructing 11 stream projects over the next two years. This project will restore Fourmile Creek within Heritage Park in the City of Ankeny.

Action Impact: Action approves the Chair to sign the agreement.

Fiscal Note: Construction funding will be tracked and managed in the Public Works Economic Development Revolving Fund approved with FY24/25 Decision Package. Engineering funding will be tracked and managed in the Eastern Polk County Stream Special Projects Fund.

Fiscal Year	New Budget Item? (Y/N)	# of New Position(s) Required	Anticipated Expense	Anticipated Revenue	Budget Amendment Required? (Y/N)	If Amendment is Required,	
						Expense Account Code	Revenue Account Code
25/26	Y	0	\$200,000	\$150,000	N	10266004.77440 WQ108	10266004.52290
25/26	Y	0		\$50,000	N	10266004.77440 WQ108	10266004.52790
26/27	Y	0	\$65,620	\$49,215	N	10266004.77440 WQ108	10266004.52290
26/27	Y	0		\$16,405	N	10266004.77440 WQ108	10266004.52790
26/27	Y	0	\$771,220	\$578,415	N	50266320.77440 WQ108	50266320.52290
26/27	Y	0		\$192,805	N	50266320.77440 WQ108	50266320.52790

Additional Fiscal Note Information (optional): \$777,630 revenue provided by Iowa Department of Agriculture and Land Stewardship and \$259,210 provided by the City of Ankeny.

RESOLUTION

Moved by _____, Seconded by _____ that the following Resolution be adopted:

WHEREAS, Iowa Code Chapter 225C requires a Mental Health and Disability Services (MHDS) Region to implement core service mandates, including: crisis stabilization, mobile mental health crisis response teams, medication management, assessment, prevention, education, and access to a twenty-four hour hotline service; and

WHEREAS, the Polk County Mental Health and Disability Services Region has the responsibility to coordinate services, paid for by Polk County, Iowa, that implement the core service mandates; and

WHEREAS, FOCUSS INC is a qualified provider of mental health education, advocacy, and support programs that help community members to better understand mental health, improve their overall health, and support others; and

WHEREAS, Polk County, Iowa desires to enter into an Agreement for Education and Prevention Services with FOCUSS INC to implement core service mandates, in particular services regarding education and prevention; and

WHEREAS, funds are available in the FY 24/25 Polk County Mental Health and Disabilities Services Region Budget for to provide these mandated core services.

NOW, THEREFORE BE IT RESOLVED that Polk County, Iowa approves the Agreement for Education and Prevention Services with FOCUSS INC, and authorizes the Chair of the Polk County Board of Supervisors to sign the Agreement on behalf of Polk County, Iowa.

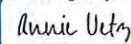
Approved this _____ day of _____, 2025.

POLK COUNTY, IOWA

Matt McCoy
Chair, Polk County Board of Supervisors

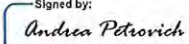
#13

RECOMMENDED FOR APPROVAL:

By: DocuSigned by:

99AF93452464429
Annie Uetz, Director
Behavioral Health and Disability Services Department

APPROVED AS TO FORM:

KIMBERLY A. GRAHAM
POLK COUNTY ATTORNEY

By: Signed by:

A52A753F5E024C3
Assistant County Attorney

FISCAL NOTE: FY24/25 \$150,000.00

POLK COUNTY BOARD OF SUPERVISORS

Tuesday Agenda Memorandum

Item Type & Title: Resolution Approving Agreement for Education and Prevention Services with FOCUSS INC.

Agenda Date: June 3, 2025

Contact Individual: Annie Uetz, Director, Polk County Behavioral Health and Disability Services Department
286-3580

Previous Action taken by the Board: None.

Board/Commission Actions: N/A

Comply with Policy: Yes. This action is required to implement core service mandates.

Background: Polk County, Iowa and FOCUSS INC desire to enter into a new Agreement to implement core services as mandated by Iowa Code Chapter 225C.

Action Impact: This Agreement will purchase services totaling \$150,000.00 for the Mental Health and Disabilities Services Region. Funds as recommended are available in Polk County's FY24/25 Budget for Mental Health and Disabilities Services to provide this level of service.

Fiscal Note:

Fiscal Year	New Budget Item? (Y/N)	# of New Position(s) Required	Anticipated Expense	Anticipated Revenue	Budget Amendment Required? (Y/N)	If Amendment is Required,	
						Expense Account Code	Revenue Account Code
24/25	N	0	\$90,000.00	\$0	N	100444040.84004.346	n/a
24/25	N	0	\$60,000.00	\$0	N	100444000.84005.373	n/a

RESOLUTION

Moved by _____, Seconded by _____ that the following Resolution be adopted:

WHEREAS, Polk County, Iowa, through its Department of Community, Family and Youth Services, Senior Services Division, receives grant funds from Aging Resources of Central Iowa to partially off-set the cost of health promotion activities for senior citizens at congregate meal sites in Polk County, Iowa; and

WHEREAS, pursuant to the Polk County procurement policy including a formal Request for Proposal and scoring of the two submitted bids, EveryStep has been awarded the Agreement to provide health promotion activities at Polk County congregate meal sites for seniors age 60 and older; and

WHEREAS, EveryStep will provide monthly group educational sessions at every congregate meal site, monthly foot care clinics, monthly blood pressure clinics and yearly cholesterol screening, with individualized feedback to participants, and additional consultation with seniors and staff, if requested, to provide health related information and referrals; and

WHEREAS, Polk County, Iowa desires to enter-into an Agreement with EveryStep to provide health promotion services for a period of July 1, 2025 through June 30, 2028; and

WHEREAS, the County will pay EveryStep an amount not to exceed \$75,903.00 in FY 25/26, \$77,545.00 in FY26/27, and \$79,871.00 in FY 27/28; and

NOW, THEREFORE, BE IT RESOLVED that Polk County, Iowa approves the terms of the attached Agreement with EveryStep for senior health promotion, disease prevention, and wellness program activities and authorizes the Chair of the Polk County Board of Supervisors to sign said Agreements on behalf of Polk County, Iowa.

Approved this ____ day of _____, 2025.

POLK COUNTY, IOWA

Matt McCoy, Chair
Polk County Board of Supervisors

RECOMMENDED FOR APPROVAL:

Eric Kool, Director
Polk County Community, Family and Youth Services

APPROVED AS TO FORM:

KIMBERLY GRAHAM
POLK COUNTY ATTORNEY

By:  _____
Assistant County Attorney

Fiscal note:

Expenditures – No new funding is requested

Revenue - \$16,435.00 anticipated yearly revenue supports overall senior health promotion activities including this service as well as senior exercise and senior outreach counseling

POLK COUNTY BOARD OF SUPERVISORS

Tuesday Agenda Memorandum

Item Type & Title: Resolution Approving Agreement with EveryStep for Health Promotion activities for seniors

Agenda Date: June 3, 2025

Contact Individual: Joyce Webb, Program Administrator
(515) 286-2113

Previous Action taken by the Board: A similar agreement was approved on July 5, 2022.

Comply with Policy: Yes

Background: EveryStep provides health promotion, disease prevention, wellness programs, and direct nursing (R.N.) services on a monthly basis at each of the congregate meal sites in Polk County. Seniors have access to preventative health screenings and wellness activities free of charge. Examples of provided screenings include: preventative foot care, blood pressure, glucose, cholesterol and early detection of health concerns. Referrals are made to health care professionals when needed. The term of this service agreement is July 1, 2025 through June 30, 2028.

Action Impact: Approval of these agreements will benefit Polk County Seniors by providing them with health screening and education services at no cost.

Fiscal Note: Funds for this service are currently in the CFYS budget. No new funds are requested

Fiscal Year	New Budget Item? (Y/N)	# of New Position(s) Required	Anticipated Expense	Anticipated Revenue	Budget Amendment Required? (Y/N)	If Amendment is Required,	
						Expense Account Code	Revenue Account Code
25/26	N	0	\$75,903.00	\$16,435.00	N	10233403.76470	10233403-52450
26/27	N	0	\$77,545.00	\$16,435.00	N	10233403.76470	10233403-52450
27/28	N	0	\$79,871.00	\$16,435.00	N	10233403.76470	10233403-52450

Additional fiscal note information (optional):

The \$16,435 anticipated yearly revenue supports for overall senior health promotion activities including health promotion, senior exercise and senior outreach counseling.

RESOLUTION

Moved by _____ Seconded by _____ that the following Resolution be adopted.

WHEREAS, Polk County, Iowa acting by and through the Polk County Sheriff's Office is responsible for the boarding and care of inmates in the Polk County Sheriff's custody in the Polk County Jail; and

WHEREAS, Benton County, Iowa, a governmental entity and political subdivision of the State of Iowa, acting by and through the Benton County Sheriff's Office is responsible for the boarding and care of inmates in the Benton County Sheriff's custody in the Benton County Jail; and

WHEREAS, the purpose of Iowa Code Chapter 28E is to permit state and local governments in Iowa to make efficient use of their powers by enabling them to provide joint services and facilities with other agencies and to cooperate in other ways of mutual advantage; and

WHEREAS, the Polk County Jail inmate population is such that the housing and care of a number of inmates in the custody of the Polk County Sheriff in the Benton County Jail would be economically efficient and in exchange Polk County, Iowa would pay \$60 per day per inmate and all necessary medical expenses of each Polk County inmate housed in the Benton County Jail to Benton County, Iowa. The Polk County Sheriff recommends approving the terms of the Agreement.

NOW, THEREFORE BE IT RESOLVED Polk County, Iowa approves the terms of the attached 28E Agreement for Detention Services with Benton County, Iowa for the housing and care of persons in the custody of the Polk County Sheriff and authorizes the Polk County Sheriff to sign said 28E Agreement and any necessary documents in furtherance of this 28E Agreement during the term of this Agreement on behalf of Polk County, Iowa.

Approved this _____ day of _____, 2025.

POLK COUNTY, IOWA

Matt McCoy, Chair
Polk County Board of Supervisors

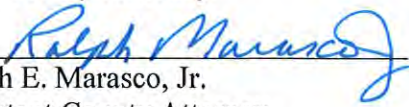
RECOMMENDED FOR APPROVAL:

By:


Frank Marasco, Chief Financial Officer, PCSO

APPROVED AS TO FORM:

Kimberly Graham
Polk County Attorney

By: 
Ralph E. Marasco, Jr.
Assistant County Attorney

FISCAL NOTE: Revenue: \$0 Expense: \$219,000

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POLK COUNTY BOARD OF SUPERVISORS

Tuesday Agenda Memorandum

Item Type & Title: Resolution approving the housing and care of persons in the custody of the Polk County Sheriff with the Benton County Sheriff.

Agenda Date: 06/03/2025

Contact Individual: Frank Marasco, 515-286-3943, frank.marasco@polkcountyiowa.gov

Previous Action taken by the Board: None

Board/Commission Actions: N/A

Comply with Policy: Yes

Background: The purpose of Iowa Code Chapter 28E is to permit state and local governments in Iowa to make efficient use of their powers by enabling them to provide joint services and facilities with other agencies and to cooperate in other ways of mutual advantage. The Polk County Jail inmate population is such that the housing and care of a number of inmates in the custody of the Polk County Sheriff in the Benton County Jail would be economically efficient.

Action Impact: The Resolution authorizes the 28E Agreement for Detention Services for a number of inmates in the custody of the Polk County Sheriff to be housed in the Benton County Jail. In exchange, Polk County would pay \$60 per day per inmate and all necessary medical expenses of each Polk County inmate housed in the Benton County Jail to Benton County. The Polk County Sheriff recommends approving the terms of the Agreement.

Fiscal Note:

Fiscal Year	New Budget Item? (Y/N)	# of New Position(s) Required	Anticipated Expense	Anticipated Revenue	Budget Amendment Required? (Y/N)	If Amendment is Required,	
						Expense Account Code	Revenue Account Code
25/26	N	0	\$219,000	\$0	N	20041520.76300	NA
26/27	N	0	\$219,000	\$0	N	20041520.76300	NA
27/28	N	0	\$219,000	\$0	N	20041520.76300	NA

Additional Fiscal Note Information (optional): Expense is previously budgeted for inmates housed in other Counties. Benton County would be housing inmates that would have otherwise been held in County Jails that no longer have the capacity to hold inmates for Polk County. There is no increase in the overall number of inmates housed out of County and no change in overall anticipated expense for this service. Budgeted expense based on estimated average of ten inmates per day.

RESOLUTION

Moved by _____ Seconded by _____ that the following Resolution be adopted.

WHEREAS, Polk County, Iowa acting by and through the Polk County Sheriff's Office, currently provides communication dispatch services for 28 public safety agencies, which includes law enforcement, fire departments, and other emergency services responders and Polk County Public Works, Health and Risk Management; and

WHEREAS, the City of Des Moines, Iowa (City) and Polk County, Iowa (County) jointly procured an updated Computer Aided Dispatch (CAD) system in 2018 and implemented the CAD in 2019; and

WHEREAS, the City and the County approved a 28E Agreement (06/14/2021 and 07/20/2021, respectively) that established the terms, conditions, and responsibilities for the provision, administration, and use of the CAD; and

WHEREAS, Section VIII(2) of the 28E Agreement provides that in the event that any purchases which are agreed to be jointly owned and shared, a joint ownership agreement is required. The City and the County shall jointly own the software, licenses, and other related components of the CAD procured pursuant to the SOW between the City and Hexagon; and

WHEREAS, pursuant to Section X.2(d)(4) of the 28E Agreement, the City is responsible for CAD maintenance, including service agreements and support and maintenance agreements, and contracted with Intergraph Corporation (Hexagon) on 12/18/2023 and approved an upgrade to the CAD by a Statement of Work (SOW) on 03/10/2025; and

WHEREAS, pursuant to Section VI.(3) of the 28E Agreement, the cost sharing percentages are based upon population served; the most recent U.S. Census Bureau results show Des Moines is responsible for 54% and Polk County 46% of the population served; and

WHEREAS, the Hexagon CAD upgrade SOW cost is \$692,125.73. Polk County is responsible for 46 % of shared items and 100% of items only benefitting Polk County Sheriff's Office. The Polk County total is \$305,619.52 which will be reimbursed using Polk County Sheriff's Office 911 funds; and

NOW, THEREFORE BE IT RESOLVED that Polk County, Iowa approves the terms of the attached Agreement with the City and authorizes the Chair of the Polk County Board of Supervisors to sign attached Agreement on behalf of Polk County, Iowa.

Approved this _____ day of _____, 2025.

POLK COUNTY, IOWA

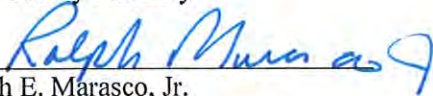
Matt McCoy, Chair
Polk County Board of Supervisors

RECOMMENDED FOR APPROVAL:

By: 
Frank Marasco, Chief Financial Officer, PCSO

APPROVED AS TO FORM:

Kimberly Graham
Polk County Attorney

By: 
Ralph E. Marasco, Jr.
Assistant County Attorney

FISCAL NOTE: Expense: \$305,619.52 Revenue/Reimbursement: \$305,619.52

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POLK COUNTY BOARD OF SUPERVISORS

Tuesday Agenda Memorandum

Item Type & Title: Resolution approving the Joint Ownership Agreement between Polk County, Iowa and the City of Des Moines, Iowa for licensed products and services for the Computer Aided Dispatch (CAD) system.

Agenda Date: 06/03/2025

Contact Individual: Frank Marasco, 515-286-3943, frank.marasco@polkcountyiowa.gov

Previous Action taken by the Board: The Board approved the 28E Agreement on 07/20/2021 with the City of Des Moines that established the terms, conditions, and responsibilities for the provision, administration, and use of the CAD.

Board/Commission Actions: N/A

Comply with Policy: Yes

Background: Polk County and Des Moines executed a User Agreement on 5/02/2005 for a Computer Aided Dispatch (CAD). Polk County and Des Moines jointly procured an update to the Hexagon CAD in 2018 and the upgrade was implemented in 2019. Des Moines and Polk County approved a 28E Agreement (06/14/2021 and 07/20/2021, respectively) that established the terms, conditions, and responsibilities for the provision, administration, and use of the CAD. The 28E Agreement states that Des Moines is responsible for all CAD maintenance, including service agreements and support and maintenance agreements. Des Moines contracted with Intergraph Corporation (Hexagon) on 12/18/2023 for this purpose. A Statement of Work (SOW) upgrade for the CAD was approved by Des Moines on 03/10/2025.

The 28E Agreement also states that in the event that any purchases which are agreed to be jointly owned and shared by Des Moines and Polk County a joint ownership agreement is required.

Action Impact: Des Moines and Polk County will jointly own the software, licenses, and other related components of the CAD pursuant to the SOW between the Des Moines and Hexagon.

Fiscal Note: Des Moines and Polk County shall share ongoing management, maintenance, and support costs to operate and maintain the CAD. The cost sharing percentages shall be based upon the population served by the CAD. The population shall be determined using the most recent regular countywide or special census conducted by the U.S. Census Bureau. The most recent results show Des Moines serves 54% and Polk County 46% of the population served by the CAD.

Fiscal Year	New Budget Item? (Y/N)	# of New Position(s) Required	Anticipated Expense	Anticipated Revenue	Budget Amendment Required? (Y/N)	If Amendment is Required,	
						Expense Account Code	Revenue Account Code
24/25	Y	0	\$135,492	\$135,492	N	10041043.88360	3461204.88360
25/26	Y	0	\$170,127	\$170,127	N	10041043.88360	3461204.88360

Additional Fiscal Note Information (optional): The Expense for the CAD upgrade will be split between two fiscal years due to milestones in the project implementation. Expense will be coded to business unit 10041043.88360. The Sheriff's Office will submit for reimbursement from PCSO 911 budgeted funds out of 3461204.88360 to cover each of the project milestones.

RESOLUTION

MOVED by _____, **SECONDED** by _____ that
the following Resolution be adopted:

WHEREAS, the General Assembly of Iowa enacted legislation, now codified in Iowa Code 425.1A, providing for the Homestead Tax Exemption (Exemption); and,

WHEREAS, the Exemption is available for certain property owners that satisfy specific statutory criteria; and,

WHEREAS, to receive this Exemption, property owners must file a claim with the County Assessor, who then recommends allowance or disallowance of the claim to the County Auditor and County Board of Supervisors based upon the statutory criteria; and,

WHEREAS, from time to time the Assessor discovers property owners that should have been allowed the Exemption but for various reasons the Exemption was disallowed. The Polk County Assessor recommends the Exemption be allowed for one such parcel for the taxable year noted on the attached sheet; and,

NOW, THEREFORE BE IT RESOLVED, Polk County, Iowa, approves the recommendation of the Polk County Assessor regarding allowance of the Homestead Tax Exemption.

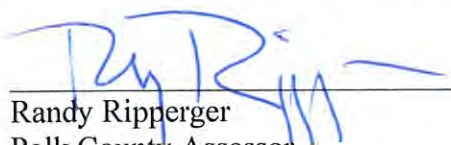
BE IT FURTHER RESOLVED, that this information be conveyed to the Polk County Auditor as required by statute.

Approved this _____ day of _____, 2025.

POLK COUNTY, IOWA

Matt McCoy, Chair
Polk County Board of Supervisors

RECOMMENDED FOR APPROVAL:



Randy Ripperger
Polk County Assessor

APPROVED AS TO FORM:

Kimberly Graham
Polk County Attorney

By: _____

Assistant County Attorney

FISCAL NOTE: None

POLK COUNTY BOARD OF SUPERVISORS

Tuesday Agenda Memorandum

Item Type & Title: Resolution approving the recommendation of the Polk County Assessor for allowance of the Homestead Tax Exemption (Exemption).

Agenda Date: June 3, 2025

Contact Individual: Sarah Boese, Deputy County Administrator
Board of Supervisors
286-3895

Previous Action taken by the Board: None

Board/Commission Actions: N/A

Comply with Policy: Yes

Background: There is a Homestead Tax Exemption under Iowa Code 425.1A that provides a property tax exemption on the homestead of an eligible property owner. The Exemption is available for certain property owners that satisfy specific statutory criteria. To receive this Exemption, property owners must file a claim with the County Assessor, who then recommends allowance or disallowance of the claim to the County Auditor and County Board of Supervisors based upon the statutory criteria. From time to time the Assessor discovers property owners that should have been allowed the Exemption but for various reasons the Exemption was disallowed. The Polk County Assessor recommends the Exemption be allowed for one such parcel for the taxable year noted on the attached sheet.

Action Impact: The passage of this resolution approves the recommendation of the Polk County Assessor for allowance of the Homestead Tax Exemption.

Fiscal Note:

Fiscal Year	New Budget Item? (Y/N)	# of New Position(s) Required	Anticipated Expense	Anticipated Revenue	Budget Amendment Required? (Y/N)	If Amendment is Required,	
						Expense Account Code	Revenue Account Code
25/26	N				N		

RESOLUTION

Moved by _____, Seconded by _____ that the following Resolution be adopted:

WHEREAS, Polk County's one-hundred-sixty-page Annual Comprehensive Financial Report (ACFR) is currently prepared using a labor-intensive Excel spreadsheet that is difficult to maintain due to ongoing changes in governmental accounting principles; and

WHEREAS, Polk County has gone through a diligent process to identify a more efficient solution to meet the County's need for annual financial reporting (ACFR) preparation software; and

WHEREAS, Polk County has received a software licensing and service agreement from Gravity Technology Corp to procure their ACFR Automation module; and

WHEREAS, The software vendor is expertly proficient in ACFR Automation and possesses sufficient skills and the necessary capabilities, including technical and professional expertise, required to perform the services and/or tasks needed by Polk County.

NOW, THEREFORE BE IT RESOLVED that Polk County, Iowa hereby approves the Software License and Service Agreement along with annual maintenance and support commitment to Gravity IGM Technology Corp and authorizes the Chairperson of the Polk County Board of Supervisors to sign the attached agreement.

Approved this _____ day of _____, 2025.

POLK COUNTY, IOWA

Matt McCoy, Chair
Polk County Board of Supervisors

RECOMMENDED FOR APPROVAL:

By: Jamie Fitzgerald
Jamie Fitzgerald
Polk County Auditor

APPROVED AS TO FORM:

Kimberly Graham
Polk County Attorney

By: Joan B. Smith
Assistant County Attorney

POLK COUNTY BOARD OF SUPERVISORS

Tuesday Agenda Memorandum

Item Type & Title: Resolution approving Gravity (ACFR) Automation Software and Service agreement between Polk County Iowa and Gravity IGM Technology Corp.

Agenda Date: June 3, 2025

Contact Individual: Keith Olson, Central Accounting Manager
Polk County Auditor's Office, 515-286-3418

Previous Action taken by the Board: None

Board/Commission Actions: Resolution approves a software, license and maintenance agreement with Gravity IGM Technology Corp and authorizes the Chairperson of the Board of Supervisors to sign the agreement.

Comply with Policy: Yes

Background: Polk County is in need of software that will allow for the efficient and time sensitive compilation and submission of Annual Comprehensive Financial Report. The labor-intensive Excel-based process currently in place no longer meets the County's needs. The Auditor's Office has conducted a diligent search for a solution specializing in annual financial reporting for local governments. Gravity IGM Technology Corp has been identified as the solution needed for Polk County.

Action Impact: Polk County will enter into a Software License and Services Contract with Gravity IGM Technology Corp.

Fiscal Note:

Fiscal Year	New Budget Item? (Y/N)	# of New Position(s) Required	Anticipated Expense	Anticipated Revenue	Budget Amendment Required? (Y/N)	If Amendment is Required,	
						Expense Account Code	Revenue Account Code
24/25			\$46,000				
25/26			\$28,840				
26/27							

Additional Fiscal Note Information (optional): The initial \$46,000 will be paid for out of existing 24/25 funds. The annual license fee of \$28,000 is capped at 3% increase for the first five years.

Moved by _____, seconded by _____, that the following Resolution be adopted.

RESOLUTION AUTHORIZING AND PROVIDING FOR THE
ISSUANCE OF \$180,375,000 GENERAL OBLIGATION
CAPITAL LOAN NOTES, SERIES 2025A (EXEMPT FACILITY
BONDS – AMT) AND \$57,455,000 GENERAL OBLIGATION
CAPITAL LOAN NOTES, SERIES 2025B (NON - AMT), AND
LEVYING A TAX TO PAY SAID SERIES 2025A NOTES AND
SERIES 2025B NOTES; APPROVAL OF THE TAX
EXEMPTION CERTIFICATE AND CONTINUING
DISCLOSURE CERTIFICATE

WHEREAS, the Issuer is a political subdivision, organized and exists under and by virtue of the laws and Constitution of the State of Iowa; and

WHEREAS, the Issuer is in need of funds to pay costs of the undertaking of any project jointly or in cooperation with any other governmental body, including funds loaned to the Des Moines Airport Authority for the Project (as hereinafter defined)), and it is deemed necessary and advisable that General Obligation Capital Loan Notes be authorized for said purpose(s); and

WHEREAS, this Board, pursuant to Sections 331.402 and 331.442 of the Code of Iowa, as amended, did legally call a County election, fixing the time and place thereof, and did legally submit to the qualified electors of the County the proposition of issuing General Obligation Capital Loan Notes of the County in an amount of not to exceed \$350,000,000, for the aforesaid purpose(s), and caused to be given legal, sufficient and timely notice of said election and the time, place and purpose thereof; and

WHEREAS, the County election was duly and legally held and conducted on November 7, 2023, pursuant to a legal notice duly given by publication in a legal newspaper, printed wholly in the English language, published at least once weekly, and having general circulation in the County, said publication in said newspaper appearing on a date not less than ten (10) clear days nor more than twenty (20) days prior to the date of said election, and mailed notice to all qualified electors within said time, all in strict compliance with the law and the orders of said Board and the County Commissioner of Elections. The affirmative vote on the proposition was equal to more than 60% of the total vote cast for and against the proposition at said election. The proposition was declared and certified to have been duly adopted, no contest thereof having been made, and the Issuer desires to proceed with the issuance of said Notes for such purpose(s) so authorized at the election; and

WHEREAS, on March 11, 2025, this Board held a public hearing on the proposed issuance of not to exceed \$237,830,000 General Obligation Capital Loan Notes, Series 2025A for the Project pursuant to, and in accordance with, Section 147(f) of the Internal Revenue Code of 1986, as amended; and

WHEREAS, the County and Airport Authority previously entered into that certain Airport Loan Agreement dated as of April 23, 2024 (the "Original Airport Loan Agreement") and that certain First Amendment to the Airport Loan Agreement dated as of May 6, 2025 (the "First Amendment to Loan Agreement" and together with the Original Loan Agreement, the "Airport Loan Agreement"); and

WHEREAS, the County previously issued its \$112,170,000 General Obligation Capital Loan Notes, Series 2024A dated June 4, 2024, from the original election authority; and

WHEREAS, the sale and issuance of (i) \$180,375,000 General Obligation Capital Loan Notes, Series 2025A (Exempt Facility Bonds – AMT) (the "Series 2025A County Notes") and (ii) \$57,455,000 General Obligation Capital Loan Notes, Series 2025B (Non – AMT) (the "Series 2025B County Notes" and together with the Series 2025A County Notes, the "Series 2025 County Notes") is the second utilization of authority from the above-described election; and

WHEREAS, the County has retained the Underwriters to facilitate the sale of the Series 2025 County Notes; and

WHEREAS, the Series 2025 County Notes were heretofore sold and action should now be taken to issue said Series 2025 County Notes conforming to the terms and conditions of the sale.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF COUNTY OF POLK, STATE OF IOWA:

Section 1. Definitions. The following terms shall have the following meanings in this Resolution unless the text expressly or by necessary implication requires otherwise:

"Airport Authority" shall mean the Des Moines Airport Authority, an aviation authority organized and existing pursuant to Iowa Code chapter 330A.

"Airport Loan Agreement" shall mean collectively, that certain Original Airport Loan Agreement and that certain First Amendment to Airport Loan Agreement, between the County and Airport Authority.

"Authorized Denominations" shall mean \$5,000 or any integral multiple thereof.

"Beneficial Owner" shall mean, whenever used with respect to a Series 2025 County Note, the person in whose name such Series 2025 County Note is recorded as the beneficial owner of such Series 2025 County Note by a Participant on the records of such Participant or such person's subrogee.

"Blanket Issuer Letter of Representations" shall mean the Representation Letter from the Issuer to DTC, with respect to the Series 2025 County Notes.

"Cede & Co." shall mean Cede & Co., the nominee of DTC, and any successor nominee of DTC with respect to the Series 2025 County Notes.

"Continuing Disclosure Certificate" shall mean that certain Continuing Disclosure Certificate approved under the terms of this Resolution and to be executed by the Issuer and the Airport Authority, dated the date of issuance and delivery of the Series 2025 County Notes, as originally executed and as it may be amended from time to time in accordance with the terms thereof.

"Depository Notes" shall mean the Series 2025 County Notes as issued in the form of one global certificate for each maturity, registered in the Registration Books maintained by the Registrar in the name of DTC or its nominee.

"DTC" shall mean The Depository Trust Company, New York, New York, which will act as security depository for the Series 2025 County Notes pursuant to the Representation Letter.

"First Amendment to Loan Agreement" shall mean that certain First Amendment to the Airport Loan Agreement dated as of May 6, 2025, between the County and Airport Authority.

"Holder" or "Noteholder" shall mean the registered owner of any Series 2025 County Note issued pursuant to this Resolution.

"Issuer" and "County" shall mean County of Polk, State of Iowa.

"Loan Agreement" shall mean a Note Purchase Agreement relating to the Series 2025 County Notes, between the Issuer and Underwriters, dated May 21, 2025.

"Note Fund" shall mean the fund created in Section 3 of this Resolution.

"Original Airport Loan Agreement" shall mean that certain Airport Loan Agreement dated as of April 23, 2024, between the County and Airport Authority.

"Participants" shall mean those broker-dealers, banks and other financial institutions for which DTC holds Series 2025 County Notes as securities depository.

"Paying Agent" shall mean the County Treasurer, or such successor as may be approved by Issuer as provided herein and who shall carry out the duties prescribed herein as Issuer's agent to provide for the payment of principal of and interest on the Series 2025 County Notes as the same shall become due.

"Project" shall mean the costs of acquisition, construction, reconstruction, extending, remodeling, improving, repairing, and equipping of a new main terminal and administration offices, passenger check-in area, TSA security area, baggage handling system and baggage claim area, up to eleven (11) new airline gates (which include the "stinger" gate/holding area), aircraft apron, and terminal roadways, all of which will be part of the Airport Authority System, all located at 5800 Fleur Drive, Des Moines, Iowa, owned and operated by the Airport Authority.

"Project Fund" shall mean the fund and any accounts or subaccounts created therein required to be established by this Resolution or the Tax Exemption Certificate for the deposit of the proceeds of the Series 2025 County Notes.

"Rebate Fund" shall mean the fund so defined in and established pursuant to the Tax Exemption Certificate.

"Registrar" shall mean the County Treasurer, or such successor as may be approved by Issuer as provided herein and who shall carry out the duties prescribed herein with respect to maintaining a register of the owners of the Series 2025 County Notes. Unless otherwise specified, the Registrar shall also act as Transfer Agent for the Series 2025 County Notes.

"Resolution" shall mean this resolution authorizing the Series 2025 County Notes.

"Series 2025 County Notes" shall mean the (i) Series 2025A County Notes and (ii) Series 2025B County Notes.

"Series 2025A County Notes" shall mean \$180,375,000 General Obligation Capital Loan Notes, Series 2025A (Exempt Facility Bonds – AMT), authorized to be issued by this Resolution.

"Series 2025B County Notes" shall mean \$57,455,000 General Obligation Capital Loan Notes, Series 2025B (Non – AMT), authorized to be issued by this Resolution.

"Tax Exemption Certificate" shall mean the Tax Exemption Certificate approved under the terms of this Resolution and to be executed by the Treasurer and delivered at the time of issuance and delivery of the Series 2025 County Notes.

"Treasurer" shall mean the County Treasurer of Polk County, Iowa, or such other officer as shall succeed to the same duties and responsibilities with respect to the recording and payment of the Series 2025 County Notes issued hereunder.

"Underwriters" shall mean J.P. Morgan Securities LLC, on behalf of itself and as representative of Wells Fargo Bank, National Association.

Section 2. Levy and Certification of Annual Tax; Other Funds to be Used.

a) Levy of Annual Tax (Series 2025A County Notes). That for the purpose of providing funds to pay the principal and interest of the Series 2025A County Notes hereinafter authorized to be issued, there is hereby levied for each future year the following direct annual tax on all of the taxable property in County of Polk, State of Iowa, to-wit:

AMOUNT	FISCAL YEAR (JULY 1 TO JUNE 30) YEAR OF COLLECTION
\$9,035,811.53*	2025/2026
\$11,812,337.50	2026/2027
\$11,863,587.50	2027/2028
\$11,880,587.50	2028/2029
\$11,879,587.50	2029/2030
\$11,881,087.50	2030/2031
\$11,879,587.50	2031/2032
\$11,879,837.50	2032/2033
\$11,881,337.50	2033/2034
\$11,878,587.50	2034/2035
\$11,881,337.50	2035/2036
\$11,878,837.50	2036/2037
\$11,880,837.50	2037/2038
\$11,881,587.50	2038/2039
\$11,880,587.50	2039/2040
\$11,882,337.50	2040/2041
\$11,882,525.00	2041/2042
\$12,382,750.00	2042/2043
\$12,372,250.00	2043/2044
\$107,511,000.00	2044/2045

*Available County funds (received from the Airport Authority under the Airport Loan Agreement, see section 2(c)(i) below) shall be used to pay the principal and interest of the Series 2025A County Notes coming due in fiscal year 2025/2026.

(NOTE: For example, the levy to be made and certified against the taxable valuations of January 1, 2025 will be collected during the fiscal year commencing July 1, 2026.)

b) Levy of Annual Tax (Series 2025B County Notes). That for the purpose of providing funds to pay the principal and interest of the Series 2025B County Notes hereinafter authorized to be issued, there is hereby levied for each future year the following direct annual tax on all of the taxable property in County of Polk, State of Iowa, to-wit:

AMOUNT	FISCAL YEAR (JULY 1 TO JUNE 30) YEAR OF COLLECTION
\$2,840,830.56*	2025/2026
\$3,872,750.00	2026/2027
\$3,822,750.00	2027/2028
\$3,872,750.00	2028/2029
\$3,917,750.00	2029/2030
\$3,857,750.00	2030/2031
\$3,897,750.00	2031/2032
\$3,832,750.00	2032/2033
\$3,867,750.00	2033/2034
\$3,897,750.00	2034/2035
\$5,422,750.00	2035/2036
\$3,767,750.00	2036/2037
\$2,087,750.00	2037/2038
\$2,087,750.00	2038/2039
\$3,987,750.00	2039/2040
\$1,992,750.00	2040/2041
\$5,492,750.00	2041/2042
\$3,317,750.00	2042/2043
\$3,342,750.00	2043/2044
\$35,022,750.00	2044/2045

*Available County funds (received from the Airport Authority under the Airport Loan Agreement, see section 2(c)(i) below) shall be used to pay the principal and interest of the Series 2025B County Notes coming due in fiscal year 2025/2026.

(NOTE: For example, the levy to be made and certified against the taxable valuations of January 1, 2025 will be collected during the fiscal year commencing July 1, 2026.)

c) Resolution to be Filed With County Auditor. A certified copy of this Resolution shall be filed with the Auditor of Polk County, Iowa and the Auditor is hereby instructed in and for each of the years as provided, to levy and assess the tax hereby authorized in Section 2 of this Resolution, in like manner as other taxes are levied and assessed, and such taxes so levied in and for each of the years aforesaid be collected in like manner as other taxes of the County are collected, and when collected be used for the purpose of paying principal and interest on said Series 2025 County Notes issued in anticipation of the tax, and for no other purpose whatsoever.

i. The County plans to abate the levies imposed herein as security for the Series 2025 County Notes with funds from the Airport Authority paid to the County under the Airport Loan Agreement. The County's annual budget for each future fiscal year shall instruct the County Auditor to collect or abate the taxes levied herein based on available funds on hand. Though the County intends to abate the debt service levy pledged as security for the Series 2025 County Notes with the Airport Loan Payments it receives from the Authority under the Airport Loan

Agreement, Noteholders have NO claim against any Revenues (as defined in the Airport Loan Agreement) of the Authority, any payments received by the Issuer from the Authority under the Airport Loan Agreement, or the property of the Authority. The Series 2025 County Notes are secured solely and only by the pledge of unlimited ad valorem property taxes levied herein.

d) Additional County Funds Available. Principal and interest coming due at any time when the proceeds of said tax on hand shall be insufficient to pay the same shall be promptly paid when due from current funds of the County available for that purpose and reimbursement shall be made from such special fund in the amounts thus advanced.

Section 3. Note Fund. Said tax shall be assessed and collected each year at the same time and in the same manner as, and in addition to, all other taxes in and for the County, and when collected they shall be converted into a special fund within the Debt Service Fund to be known as the "2025 GENERAL OBLIGATION CAPITAL LOAN NOTE FUND NO. 1" (the "Note Fund"), which is hereby pledged for and shall be used only for the payment of the principal of and interest on the Series 2025 County Notes hereinafter authorized to be issued; and also there shall be apportioned to said fund its proportion of taxes received by the County from property that is centrally assessed by the State of Iowa.

Section 4. Application of Series 2025 County Note Proceeds.

(a) Proceeds of the Series 2025A County Notes shall be credited to the 2025A Account of the Project Fund and expended therefrom for the purposes of issuance. Any amounts on hand in the 2025A Account of the Project Fund shall be available for the payment of the principal of or interest on the Series 2025A County Notes at any time that other funds shall be insufficient to the purpose, in which event such funds shall be repaid to the 2025A Account of the Project Fund at the earliest opportunity. Any balance on hand in the 2025A Account of the Project Fund and not immediately required for its purposes may be invested not inconsistent with limitations provided by law or this Resolution.

(b) Proceeds of the Series 2025B County Notes shall be credited to the 2025B Account of the Project Fund and expended therefrom for the purposes of issuance. Any amounts on hand in the 2025B Account of the Project Fund shall be available for the payment of the principal of or interest on the Series 2025B County Notes at any time that other funds shall be insufficient to the purpose, in which event such funds shall be repaid to the 2025B Account of the Project Fund at the earliest opportunity. Any balance on hand in the 2025B Account of the Project Fund and not immediately required for its purposes may be invested not inconsistent with limitations provided by law or this Resolution.

Section 5. Investment of Series 2025 County Note Fund Proceeds. All moneys held in the Note Fund, provided for by Section 3 of this Resolution shall be invested in investments permitted by Chapter 12B, Code of Iowa, as amended, or deposited in financial institutions which are members of the Federal Deposit Insurance Corporation and the deposits in which are insured thereby and all such deposits exceeding the maximum amount insured from time to time by FDIC or its equivalent successor in any one financial institution shall be continuously secured in compliance with Chapter 12C of the Code of Iowa, as amended, or otherwise by a valid pledge of

direct obligations of the United States Government having an equivalent market value. All such interim investments shall mature before the date on which the moneys are required for payment of principal of or interest on the Series 2025 County Notes as herein provided.

Section 6. Series 2025 County Note Details, Execution and Redemption.

a) Series 2025A County Note Details. General Obligation Capital Loan Notes Series 2025A (Exempt Facility Bonds – AMT) of the County in the amount of \$180,375,000, shall be issued to evidence the obligations of the Issuer under the Loan Agreement pursuant to the provisions of Sections 331.402 and 331.442 of the Code of Iowa, as amended, and Sections 141 and 142 of the Internal Revenue Code of 1986, as amended, for the aforesaid purposes. The Series 2025A County Notes shall be issued and shall be secured equally and ratably from the sources provided in Section 3 of this Resolution. The Series 2025A County Notes shall be designated "GENERAL OBLIGATION CAPITAL LOAN NOTES, SERIES 2025A (EXEMPT FACILITY BONDS – AMT)", be dated June 5, 2025, and bear interest from the date thereof, until payment thereof, at the office of the Paying Agent, said interest payable on December 1, 2025, and semiannually thereafter on the 1st day of June and December in each year until maturity at the rates hereinafter provided.

The Series 2025A County Notes shall be executed by the manual or facsimile signature of the Chairperson and attested by the manual or facsimile signature of the Auditor, and impressed or printed with the seal of the County and shall be fully registered as to both principal and interest as provided in this Resolution; principal, interest and premium, if any, shall be payable at the office of the Paying Agent by mailing of a check to the registered owner of the Series 2025A County Notes. The Series 2025A County Notes shall be in the denomination of \$5,000 or multiples thereof. The Series 2025A County Notes shall mature and bear interest as follows:

Principal Amount	Interest Rate	Maturity June 1 st
\$2,675,000	5.000%	2027
\$2,860,000	5.000%	2028
\$3,020,000	5.000%	2029
\$3,170,000	5.000%	2030
\$3,330,000	5.000%	2031
\$3,495,000	5.000%	2032
\$3,670,000	5.000%	2033
\$3,855,000	5.000%	2034
\$4,045,000	5.000%	2035
\$4,250,000	5.000%	2036
\$4,460,000	5.000%	2037
\$4,685,000	5.000%	2038
\$4,920,000	5.000%	2039
\$5,165,000	5.000%	2040
\$5,425,000	5.250%	2041
\$5,710,000	5.250%	2042
\$36,300,000	5.250%	2045
\$79,340,000 ⁽¹⁾	5.000%	2045

⁽¹⁾Series 2025A County Notes Maturing June 1, 2045. Series 2025A County Notes in the aggregate principal amount of \$79,340,000 shall be issued as Term Notes maturing as to principal on July 1, 2045, shall bear interest at 5.000% per annum, and shall be subject to mandatory redemption and payment at par and accrued interest in the principal amounts in each of the years set forth as follows:

Principal Amount of Mandatory Redemption	Date of Redemption June 1 st
\$ 6,510,000	2043
\$ 6,825,000	2044
\$66,005,000	2045*

*Final maturity

b) Series 2025B County Note Details. General Obligation Capital Loan Notes Series 2025B (Non – AMT) of the County in the amount of \$57,455,000, shall be issued to evidence the obligations of the Issuer under the Loan Agreement pursuant to the provisions of Sections 331.402 and 331.442 of the Code of Iowa, as amended. The Series 2025B County Notes shall be issued and shall be secured equally and ratably from the sources provided in Section 3 of this Resolution. The Series 2025B County Notes shall be designated "GENERAL OBLIGATION CAPITAL LOAN NOTES, SERIES 2025B (NON – AMT)", be dated June 5, 2025, and bear interest from the date thereof, until payment thereof, at the office of the Paying Agent, said interest payable on December 1, 2025, and

semiannually thereafter on the 1st day of June and December in each year until maturity at the rates hereinafter provided.

The Series 2025B County Notes shall be executed by the manual or facsimile signature of the Chairperson and attested by the manual or facsimile signature of the Auditor, and impressed or printed with the seal of the County and shall be fully registered as to both principal and interest as provided in this Resolution; principal, interest and premium, if any, shall be payable at the office of the Paying Agent by mailing of a check to the registered owner of the Series 2025B County Notes. The Series 2025B County Notes shall be in the denomination of \$5,000 or multiples thereof. The Series 2025B County Notes shall mature and bear interest as follows:

Principal Amount	Interest Rate	Maturity June 1 st
\$1,000,000	5.000%	2027
\$1,000,000	5.000%	2028
\$1,100,000	5.000%	2029
\$1,200,000	5.000%	2030
\$1,200,000	5.000%	2031
\$1,300,000	5.000%	2032
\$1,300,000	5.000%	2033
\$1,400,000	5.000%	2034
\$1,500,000	5.000%	2035
\$3,100,000	5.000%	2036
\$1,600,000	5.000%	2037
\$1,900,000	5.000%	2040
\$3,500,000	5.000%	2042
\$1,500,000	5.000%	2043
\$1,500,000	5.000%	2044
\$33,355,000	5.000%	2045

c) Redemption.

i. Optional Redemption (Series 2025A County Notes). Series 2025A County Notes maturing after June 1, 2033, may be called for optional redemption by the Issuer on that date or any date thereafter, from any funds regardless of source, in whole or from time to time in part, in any order of maturity and within an annual maturity by lot. The terms of redemption shall be par, plus accrued interest to date of call.

Thirty days' written notice of redemption shall be given to the registered owner of the Series 2025A County Note. Failure to give written notice to any registered owner of the Series 2025A County Notes or any defect therein shall not affect the validity of any proceedings for the redemption of the Series 2025A County Notes. All Series 2025A County Notes or portions thereof called for redemption will cease to bear interest after the specified redemption date, provided

funds for their redemption are on deposit at the place of payment. Written notice will be deemed completed upon transmission to the owner of record.

If selection by lot within a maturity is required, the Registrar shall designate the Series 2025A County Notes to be redeemed by random selection of the names of the registered owners of the entire annual maturity until the total amount of Series 2025A County Notes to be called has been reached.

If less than all of a maturity is called for redemption, the Issuer will notify DTC of the particular amount of such maturity to be redeemed prior to maturity. DTC will determine by lot the amount of each Participant's interest in such maturity to be redeemed and each Participant will then select by lot the beneficial ownership interests in such maturity to be redeemed. All prepayments shall be at a price of par plus accrued interest.

The principal amount of the Term Series 2025A County Notes may be reduced through the earlier optional redemption, with any partial optional redemptions of the Term Series 2025A County Notes credited against future mandatory redemption requirements for such Term Series 2025A County Notes in such order as the Issuer shall determine.

ii. Optional Redemption (Series 2025B County Notes). Series 2025B County Notes maturing after June 1, 2033, may be called for optional redemption by the Issuer on that date or any date thereafter, from any funds regardless of source, in whole or from time to time in part, in any order of maturity and within an annual maturity by lot. The terms of redemption shall be par, plus accrued interest to date of call.

Thirty days' written notice of redemption shall be given to the registered owner of the Series 2025B County Note. Failure to give written notice to any registered owner of the Series 2025B County Notes or any defect therein shall not affect the validity of any proceedings for the redemption of the Series 2025B County Notes. All Series 2025B County Notes or portions thereof called for redemption will cease to bear interest after the specified redemption date, provided funds for their redemption are on deposit at the place of payment. Written notice will be deemed completed upon transmission to the owner of record.

If selection by lot within a maturity is required, the Registrar shall designate the Series 2025B County Notes to be redeemed by random selection of the names of the registered owners of the entire annual maturity until the total amount of Series 2025B County Notes to be called has been reached.

If less than all of a maturity is called for redemption, the Issuer will notify DTC of the particular amount of such maturity to be redeemed prior to maturity. DTC will determine by lot the amount of each Participant's interest in such maturity to be redeemed and each Participant will then select by lot the beneficial ownership

interests in such maturity to be redeemed. All prepayments shall be at a price of par plus accrued interest.

Section 7. Issuance of Series 2025 County Notes in Book-Entry Form; Replacement Notes.

a) Notwithstanding the other provisions of this Resolution regarding registration, ownership, transfer, payment and exchange of the Series 2025 County Notes, unless the Issuer determines to permit the exchange of Depository Notes for Series 2025 County Notes in Authorized Denominations, the Series 2025 County Notes shall be issued as Depository Notes in denominations of the entire principal amount of each maturity of Series 2025 County Notes (or, if a portion of said principal amount is prepaid, said principal amount less the prepaid amount). The Series 2025 County Notes must be registered in the name of Cede & Co., as nominee for DTC. Payment of semiannual interest for any Series 2025 County Notes registered in the name of Cede & Co. will be made by wire transfer or New York Clearing House or equivalent same day funds to the account of Cede & Co. on the interest payment date for the Series 2025 County Notes at the address indicated or in the Representation Letter.

b) The Series 2025 County Notes will be initially issued in the form of separate single authenticated fully registered notes in the amount of each stated maturity of the Series 2025 County Notes. Upon initial issuance, the ownership of the Series 2025 County Notes will be registered in the registry books of the County Treasurer kept by the Paying Agent and Registrar in the name of Cede & Co., as nominee of DTC. The Paying Agent and Registrar and the Issuer may treat DTC (or its nominee) as the sole and exclusive owner of the Series 2025 County Notes registered in its name for the purposes of payment of the principal or redemption price of or interest on the Series 2025 County Notes, selecting the Series 2025 County Notes or portions to be redeemed, giving any notice permitted or required to be given to registered owners of Series 2025 County Notes under the Resolution of the Issuer, registering the transfer of Series 2025 County Notes, obtaining any consent or other action to be taken by registered owners of the Series 2025 County Notes and for other purposes. The Paying Agent, Registrar and the Issuer have no responsibility or obligation to any Participant or Beneficial Owner of the Series 2025 County Notes under or through DTC with respect to the accuracy of records maintained by DTC or any Participant; with respect to the payment by DTC or Participant of an amount of principal or redemption price of or interest on the Series 2025 County Notes; with respect to any notice given to owners of Series 2025 County Notes under the Resolution; with respect to the Participant(s) selected to receive payment in the event of a partial redemption of the Series 2025 County Notes, or a consent given or other action taken by DTC as registered owner of the Series 2025 County Notes. The Paying Agent and Registrar shall pay all principal of and premium, if any, and interest on the Series 2025 County Notes only to Cede & Co. in accordance with the Representation Letter, and all payments are valid and effective to fully satisfy and discharge the Issuer's obligations with respect to the principal of and premium, if any, and interest on the Series 2025 County Notes to the extent of the sum paid. DTC must receive an authenticated Bond for each separate stated maturity evidencing the obligation of the Issuer to make payments of principal of and premium, if any, and interest. Upon delivery by DTC to the Paying Agent and Registrar of written

notice that DTC has determined to substitute a new nominee in place of Cede & Co., the Series 2025 County Notes will be transferable to the new nominee in accordance with this Section.

c) In the event the Issuer determines that it is in the best interest of the Beneficial Owners that they be able to obtain Series 2025 County Notes certificates, the Issuer may notify DTC and the Paying Agent and Registrar, whereupon DTC will notify the Participants, of the availability through DTC of Series 2025 County Notes certificates. The Series 2025 County Notes will be transferable in accordance with this Section. DTC may determine to discontinue providing its services with respect to the Series 2025 County Notes at any time by giving notice to the Issuer and the Paying Agent and Registrar and discharging its responsibilities under applicable law. In this event, the Series 2025 County Notes will be transferable in accordance with this Section.

d) Notwithstanding any other provision of the Resolution to the contrary, so long as any Series 2025 County Note is registered in the name of Cede & Co., as nominee of DTC, all payments with respect to the principal of and premium, if any, and interest on the Series 2025 County Note and all notices must be made and given, respectively to DTC as provided in the Representation letter.

e) In connection with any notice or other communication to be provided to Noteholders by the Issuer or the Paying Agent and Registrar with respect to a consent or other action to be taken by Noteholders, the Issuer or the Paying Agent and Registrar, as the case may be, shall establish a record date for the consent or other action and give DTC notice of the record date not less than 15 calendar days in advance of the record date to the extent possible. Notice to DTC must be given only when DTC is the sole Noteholder.

f) The Representation Letter is on file with DTC and sets forth certain matters with respect to, among other things, notices, consents and approvals by Noteholders and payments on the Series 2025 County Notes. The execution and delivery of the Representation Letter to DTC by the Issuer is ratified and confirmed.

g) In the event that a transfer or exchange of the Series 2025 County Notes is permitted under this Section, the transfer or exchange may be accomplished upon receipt by the Registrar from the registered owners of the Series 2025 County Notes to be transferred or exchanged and appropriate instruments of transfer. In the event Series 2025 County Note certificates are issued to holders other than Cede & Co., its successor as nominee for DTC as holder of all the Series 2025 County Notes, or other securities depository as holder of all the Series 2025 County Notes, the provisions of the Resolution apply to, among other things, the printing of certificates and the method or payment of principal of and interest on the certificates. Any substitute depository shall be designated in writing by the Issuer to the Paying Agent. Any such substitute depository shall be a qualified and registered "clearing agency" as provided in Section 17A of the Securities Exchange Act of 1934, as amended. The substitute depository shall provide for (i) immobilization of the Depository Notes, (ii) registration and transfer of interests in Depository Notes by book entries made on records of the depository or its nominee and

(iii) payment of principal of, premium, if any, and interest on the Series 2025 County Notes in accordance with and as such interests may appear with respect to such book entries.

h) The officers of the Issuer are authorized and directed to prepare and furnish to the purchaser, and to the attorneys approving the legality of Series 2025 County Notes, certified copies of proceedings, ordinances, resolutions and records and all certificates and affidavits and other instruments as may be required to evidence the legality and marketability of the Series 2025 County Notes, and all certified copies, certificates, affidavits and other instruments constitute representations of the Issuer as to the correctness of all stated or recited facts.

Section 8. Registration of Series 2025 County Notes; Appointment of Registrar; Transfer; Ownership; Delivery; and Cancellation.

a) Registration. The ownership of Series 2025 County Notes may be transferred only by the making of an entry upon the books kept for the registration and transfer of ownership of the Series 2025 County Notes, and in no other way. The County Treasurer is hereby appointed as Note Registrar under the terms of this Resolution. Registrar shall maintain the books of the Issuer for the registration of ownership of the Series 2025 County Notes for the payment of principal of and interest on the Series 2025 County Notes as provided in this Resolution. All Series 2025 County Notes shall be negotiable as provided in Article 8 of the Uniform Commercial Code and Section 331.446 of the Code of Iowa, as amended, subject to the provisions for registration and transfer contained in the Series 2025 County Notes and in this Resolution.

b) Transfer. The ownership of any Series 2025 County Note may be transferred only upon the Registration Books kept for the registration and transfer of Series 2025 County Notes and only upon surrender thereof at the office of the Registrar together with an assignment duly executed by the Holder or his duly authorized attorney in fact in such form as shall be satisfactory to the Registrar, along with the address and social security number or federal employer identification number of such transferee (or, if registration is to be made in the name of multiple individuals, of all such transferees). In the event that the address of the registered owner of a Series 2025 County Note (other than a registered owner which is the nominee of the broker or dealer in question) is that of a broker or dealer, there must be disclosed on the Registration Books the information pertaining to the registered owner required above. Upon the transfer of any such Series 2025 County Note, a new fully registered Series 2025 County Note, of any denomination or denominations permitted by this Resolution in aggregate principal amount equal to the unmatured and unredeemed principal amount of such transferred fully registered Series 2025 County Note, and bearing interest at the same rate and maturing on the same date or dates shall be delivered by the Registrar.

c) Registration of Transferred Series 2025 County Notes. In all cases of the transfer of the Series 2025 County Notes, the Registrar shall register, at the earliest practicable time, on the Registration Books, the Series 2025 County Notes, in accordance with the provisions of this Resolution.

d) Ownership. As to any Series 2025 County Note, the person in whose name the ownership of the same shall be registered on the Registration Books of the Registrar shall be deemed and regarded as the absolute owner thereof for all purposes, and payment of or on account of the principal of any such Series 2025 County Notes and the premium, if any, and interest thereon shall be made only to or upon the order of the registered owner thereof or his legal representative. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Series 2025 County Note, including the interest thereon, to the extent of the sum or sums so paid.

e) Cancellation. All Series 2025 County Notes which have been redeemed shall not be reissued but shall be cancelled by the Registrar. All Series 2025 County Notes which are cancelled by the Registrar shall be destroyed and a certificate of the destruction thereof shall be furnished promptly to the Issuer; provided that if the Issuer shall so direct, the Registrar shall forward the cancelled Series 2025 County Notes to the Issuer.

f) Non-Presentment of Series 2025 County Notes. In the event any payment check, wire, or electronic transfer of funds representing payment of principal of or interest on the Series 2025 County Notes is returned to the Paying Agent or if any note is not presented for payment of principal at the maturity or redemption date, if funds sufficient to pay such principal of or interest on Series 2025 County Notes shall have been made available to the Paying Agent for the benefit of the owner thereof, all liability of the Issuer to the owner thereof for such interest or payment of such Series 2025 County Notes shall forthwith cease, terminate and be completely discharged, and thereupon it shall be the duty of the Paying Agent to hold such funds, without liability for interest thereon, for the benefit of the owner of such Series 2025 County Notes who shall thereafter be restricted exclusively to such funds for any claim of whatever nature on his part under this Resolution or on, or with respect to, such interest or Series 2025 County Notes. The Paying Agent's obligation to hold such funds shall continue for a period equal to two years and six months following the date on which such interest or principal became due, whether at maturity, or at the date fixed for redemption thereof, or otherwise, at which time the Paying Agent shall surrender any remaining funds so held to the Issuer, whereupon any claim under this Resolution by the Owners of such interest or Series 2025 County Notes of whatever nature shall be made upon the Issuer.

g) Registration and Transfer Fees. The Registrar may furnish to each owner, at the Issuer's expense, one note for each annual maturity. The Registrar shall furnish additional Series 2025 County Notes in lesser denominations (but not less than the minimum denomination) to an owner who so requests.

Section 9. Reissuance of Mutilated, Destroyed, Stolen or Lost Series 2025 County Notes. In case any outstanding Series 2025 County Note shall become mutilated or be destroyed, stolen or lost, the Issuer shall at the request of Registrar authenticate and deliver a new Series 2025 County Note of like tenor and amount as the Series 2025 County Note so mutilated, destroyed, stolen or lost, in exchange and substitution for such mutilated Series 2025 County Note to Registrar, upon surrender of such mutilated Series 2025 County Note; or in lieu of and substitution for the Series 2025 County Note destroyed, stolen or lost, upon filing with the Registrar evidence satisfactory to the Registrar and Issuer that such Series 2025 County Note has been destroyed,

stolen or lost and proof of ownership thereof, and upon furnishing the Registrar and Issuer with satisfactory indemnity and complying with such other reasonable regulations as the Issuer or its agent may prescribe and paying such expenses as the Issuer may incur in connection therewith.

Section 10. Record Date. Payments of principal and interest, otherwise than upon full redemption, made in respect of any Series 2025 County Note, shall be made to the registered Holder thereof or to their designated agent as the same appear on the books of the Registrar on the 15th day of the month preceding the payment date. All such payments shall fully discharge the obligations of the Issuer in respect of such Series 2025 County Notes to the extent of the payments so made. Upon receipt of the final payment of principal, the Holder of the Series 2025 County Note shall surrender the Series 2025 County Note to the Paying Agent.

Section 11. Execution, Authentication and Delivery of the Series 2025 County Notes. Upon the adoption of this Resolution, the Chairperson and Auditor shall execute the Series 2025 County Notes by their manual or authorized facsimile signature and deliver the Series 2025 County Notes to the Registrar, who shall authenticate the Series 2025 County Notes and deliver the same to or upon order of the Purchaser. No Series 2025 County Note shall be valid or obligatory for any purpose or shall be entitled to any right or benefit hereunder unless the Registrar shall duly endorse and execute on such Series 2025 County Note a Certificate of Authentication substantially in the form of the Certificate herein set forth. Such Certificate upon any Series 2025 County Note executed on behalf of the Issuer shall be conclusive evidence that the Series 2025 County Note so authenticated has been duly issued under this Resolution and that the Holder thereof is entitled to the benefits of this Resolution.

Section 12. Right to Name Substitute Paying Agent or Registrar. Issuer reserves the right to name a substitute, successor Registrar or Paying Agent upon giving prompt written notice to each registered Noteholder.

Section 13. Form of Series 2025 County Notes. Series 2025 County Notes shall be printed substantially in the form as follows:

"STATE OF IOWA"
"COUNTY OF POLK"
"GENERAL OBLIGATION CAPITAL LOAN NOTE"
"SERIES [2025A (EXEMPT FACILITY BONDS – AMT)] [2025B (NON – AMT)]"
GENERAL COUNTY PURPOSE

Rate: _____
Maturity: _____
Note Date: June 5, 2025
CUSIP No.: _____
"Registered"
Certificate No. _____
Principal Amount: \$ _____

County of Polk, State of Iowa, a political subdivision organized and existing under and by virtue of the Constitution and laws of the State of Iowa (the "Issuer"), for value received, promises to pay from the source and as hereinafter provided, on the maturity date indicated above, to

(Registration panel to be completed by Registrar or Printer with name of Registered Owner).

or registered assigns, the principal sum of (enter principal amount in long form) THOUSAND DOLLARS in lawful money of the United States of America, on the maturity date shown above, only upon presentation and surrender hereof at the office of the County Treasurer, Paying Agent of this issue, or its successor, with interest on the sum from the date hereof until paid at the rate per annum specified above, payable on December 1, 2025, and semiannually thereafter on the 1st day of June and December in each year.

Interest and principal shall be paid to the registered Holder of the Series 2025[A][B] County Note as shown on the records of ownership maintained by the Registrar as of the 15th day of the month preceding such interest payment date. Interest shall be computed on the basis of a 360-day year of twelve 30-day months.

This Series 2025[A][B] County Note is issued pursuant to the provisions of Sections 331.402 and 331.442 of the Code of Iowa, as amended, [and Sections 141 and 142 of the Internal Revenue Code of 1986, as amended,] for the purpose of paying costs of acquisition, construction, reconstruction, extending, remodeling, improving, repairing, and equipping of a new main terminal and administration offices, passenger check-in area, TSA security area, baggage handling system and baggage claim area, up to eleven (11) new airline gates (which include the "stinger" gate/holding area), aircraft apron, and terminal roadways, all of which will be part of the Airport Authority System, all located at 5800 Fleur Drive, Des Moines, Iowa, owned and operated by the Airport Authority, proceeds of which to be loaned to the Airport Authority pursuant to the Airport Loan Agreement, and in order to evidence the obligations of the Issuer under a certain Loan Agreement dated May 6, 2025 with the Underwriters, in conformity to a Resolution of the Board of said County duly passed and approved. For a complete statement of the funds from which and the conditions under which this Series 2025[A][B] County Note is payable, and the general covenants and provisions pursuant to which this Series 2025[A][B] County Note is issued, reference is made to the above-described Loan Agreement and Resolution.

Unless this certificate is presented by an authorized representative of The Depository Trust Company, a limited purpose trust company ("DTC"), to the Issuer or its agent for registration of transfer, exchange or payment, and any certificate issued is registered in the name of Cede & Co. or such other name as requested by an authorized representative of DTC (and any payment is made to Cede & Co. or to such other Issuer as is requested by an authorized representative of DTC), ANY TRANSFER, PLEDGE OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL inasmuch as the registered owner hereof, Cede & Co., has an interest herein.

The Series 2025[A][B] County Notes maturing after June 1, 2033, may be called for optional redemption by the Issuer and paid before maturity on said date or any date thereafter,

from any funds regardless of source, in whole or from time to time in part, in any order of maturity and within an annual maturity by lot. The terms of redemption shall be par, plus accrued interest to date of call.

Thirty days' written notice of redemption shall be given to the registered owner of the Series 2025[A][B] County Note. Failure to give written notice to any registered owner of the Series 2025[A][B] County Notes or any defect therein shall not affect the validity of any proceedings for the redemption of the Series 2025[A][B] County Notes. All Series 2025[A][B] County Notes or portions thereof called for redemption will cease to bear interest after the specified redemption date, provided funds for their redemption are on deposit at the place of payment. Written notice will be deemed completed upon transmission to the owner of record.

If selection by lot within a maturity is required, the Registrar shall designate the Series 2025[A][B] County Notes to be redeemed by random selection of the names of the registered owners of the entire annual maturity until the total amount of Series 2025[A][B] County Notes to be called has been reached.

[The Term Series 2025A County Notes maturing in 2045 (Certificate No. ____) are subject to mandatory redemption and payment at par and accrued interest, in the principal amounts set forth in the Resolution, on June 1st of the years 2043 and 2044.

The principal amount of any Term Series 2025A County Notes may be reduced through the earlier optional redemption, with any partial optional redemptions of the Term Series 2025A County Notes credited against future mandatory redemption requirements for such Term Series 2025A County Notes in such order as the Issuer shall determine.]

If less than all of a maturity is called for redemption, the Issuer will notify DTC of the particular amount of such maturity to be redeemed prior to maturity. DTC will determine by lot the amount of each Participant's interest in such maturity to be redeemed and each Participant will then select by lot the beneficial ownership interests in such maturity to be redeemed. All prepayments shall be at a price of par plus accrued interest.

Ownership of this Series 2025[A][B] County Note may be transferred only by transfer upon the books kept for such purpose by the County Treasurer, the Registrar. Such transfer on the books shall occur only upon presentation and surrender of this Series 2025[A][B] County Note at the office of the Registrar as designated below, together with an assignment duly executed by the owner hereof or his duly authorized attorney in the form as shall be satisfactory to the Registrar. Issuer reserves the right to substitute the Registrar and Paying Agent but shall, however, promptly give notice to registered Noteholders of such change. All Series 2025[A][B] County Notes shall be negotiable as provided in Article 8 of the Uniform Commercial Code and Section 331.446 of the Code of Iowa, subject to the provisions for registration and transfer contained in the Resolution.

And it is hereby represented and certified that all acts, conditions and things requisite, according to the laws and Constitution of the State of Iowa, to exist, to be had, to be done, or to be performed precedent to the lawful issue of this Series 2025[A][B] County Note, have been existent, had, done and performed as required by law; that provision has been made for the levy of a

sufficient continuing annual tax on all the taxable property within the territory of the Issuer for the payment of the principal and interest of this Series 2025[A][B] County Note as the same will respectively become due; that such taxes have been irrevocably pledged for the prompt payment hereof, both principal and interest; and the total indebtedness of the Issuer including this Series 2025[A][B] County Note, does not exceed the constitutional or statutory limitations.

IN TESTIMONY WHEREOF, the Issuer by its Board, has caused this Series 2025[A][B] County Note to be signed by the manual or facsimile signature of its Chairperson and attested by the manual or facsimile signature of its County Auditor, with the seal of the County printed or impressed hereon, and to be authenticated by the manual signature of an authorized representative of the Registrar, the County Treasurer, Des Moines, Iowa.

Date of authentication: June __, 2025

This is one of the Series 2025[A][B] County Notes described in the within mentioned Resolution, as registered by the County Treasurer.

COUNTY TREASURER, Registrar

By: _____

Authorized Signature

Registrar and Transfer Agent: County Treasurer

Paying Agent: County Treasurer

SEE REVERSE FOR CERTAIN DEFINITIONS

(Seal)

(Signature Block)

COUNTY OF POLK, STATE OF IOWA

By: _____ (manual or facsimile signature)

Chairperson

ATTEST:

By: _____ (manual or facsimile signature)

County Auditor

(Information Required for Registration)

ASSIGNMENT

For value received, the undersigned hereby sells, assigns and transfers unto _____ (Social Security or Tax Identification No. _____) the within Series 2025[A][B] County Note and does hereby irrevocably constitute and appoint _____ attorney in fact to transfer the said Series 2025[A][B] County Note on the books kept for registration of the within Series 2025[A][B] County Note, with full power of substitution in the premises.

Dated: _____

(Person(s) executing this Assignment sign(s) here)

SIGNATURE)

GUARANTEED) _____

IMPORTANT – READ CAREFULLY

The signature(s) to this Power must correspond with the name(s) as written upon the face of the certificate(s) or note(s) in every particular without alteration or enlargement or any change whatever. Signature guarantee must be provided in accordance with the prevailing standards and procedures of the Registrar and Transfer Agent. Such standards and procedures may require signature to be guaranteed by certain eligible guarantor institutions that participate in a recognized signature guarantee program.

INFORMATION REQUIRED FOR REGISTRATION OF TRANSFER

Name of Transferee(s) _____

Address of Transferee(s) _____

Social Security or Tax Identification

Number of Transferee(s) _____

Transferee is a(n):

Individual* _____

Corporation _____

Partnership _____

Trust _____

*If the Series 2025[A][B] County Note is to be registered in the names of multiple individual owners, the names of all such owners and one address and social security number must be provided.

The following abbreviations, when used in the inscription on the face of this Series 2025[A][B] County Note, shall be construed as though written out in full according to applicable laws or regulations:

(State)

(End of form of Series 2025[A][B] County Note)

- 22 -

covenants related to the Series 2025 County Notes, and will similarly execute a Tax Exemption Certificate related thereto as a condition of closing. The County may rely upon the Airport Authority's representations and covenants regarding the Airport Authority's use of the proceeds of the Series 2025 County Notes, in accordance with the Airport Loan Agreement.

Section 18. Continuing Disclosure. The Issuer hereby covenants and agrees that it will comply with and carry out all of the provisions of the Continuing Disclosure Certificate applicable to the County thereunder, and the provisions of the Continuing Disclosure Certificate are hereby incorporated by reference as part of this Resolution and made a part hereof. The Airport Authority is a co-party to the Continuing Disclosure Certificate, and covenanted in the Airport Loan Agreement to comply with the disclosure requirements therein, upon which the County may rely. Notwithstanding any other provision of this Resolution, failure of the Issuer or the Airport Authority, respectively, to comply with the Continuing Disclosure Certificate shall not be considered an event of default under this Resolution, nor a cross default of either party thereunder; however, any Holder of the Series 2025 County Notes or Beneficial Owner may take such actions as may be necessary and appropriate, including seeking specific performance by court order, to cause the Issuer to comply with its obligations under the Continuing Disclosure Certificate. For purposes of this section, "Beneficial Owner" means any person which (a) has the power, directly or indirectly, to vote or consent with respect to, or to dispose of ownership of, any Series 2025 County Note (including persons holding Series 2025 County Notes through nominees, depositories or other intermediaries), or (b) is treated as the owner of any Series 2025 County Notes for federal income tax purposes.

Section 19. Additional Covenants, Representations and Warranties of the Issuer. The Issuer certifies and covenants with the purchasers and Holders of the Series 2025 County Notes from time to time outstanding that the Issuer through its officers, (a) will make such further specific covenants, representations and assurances as may be necessary or advisable; (b) comply with all representations, covenants and assurances contained in the Tax Exemption Certificate, which Tax Exemption Certificate shall constitute a part of the contract between the Issuer and the owners of the Series 2025 County Notes; (c) consult with Bond Counsel (as defined in the Tax Exemption Certificate); (d) pay to the United States, as necessary, such sums of money representing required rebates of excess arbitrage profits relating to the Series 2025 County Notes; (e) file such forms, statements and supporting documents as may be required and in a timely manner; and (f) if deemed necessary or advisable by its officers, to employ and pay fiscal agents, financial advisors, attorneys and other persons to assist the Issuer in such compliance.

Section 20. Amendment of Resolution to Maintain Tax Exemption. This Resolution may be amended without the consent of any owner of the Series 2025 County Notes if, in the opinion of Bond Counsel, such amendment is necessary to maintain tax exemption with respect to the Series 2025 County Notes under applicable Federal law or regulations.

Section 21. Repeal of Conflicting Resolutions or Ordinances. All ordinances and resolutions and parts of ordinances and resolutions in conflict herewith are hereby repealed.

Section 22. Severability Clause. If any section, paragraph, clause or provision of this Resolution be held invalid, such invalidity shall not affect any of the remaining provisions hereof, and this Resolution shall become effective immediately upon its passage and approval.

PASSED AND APPROVED this 3rd day of June, 2025.

Chairperson

ATTEST:

County Auditor

Attachment:
Exhibit A – Form of Tax Exemption Certificate

ROLL CALL

EXHIBIT A – FORM OF TAX EXEMPTION CERTIFICATE

CERTIFICATE

STATE OF IOWA

)

) SS

COUNTY OF POLK

)

I, the undersigned County Auditor of County of Polk, State of Iowa, do hereby certify that attached is a true and complete copy of the portion of the records of the County showing proceedings of the Board, and the same is a true and complete copy of the action taken by the Board with respect to the matter at the meeting held on the date indicated in the attachment, which proceedings remain in full force and effect, and have not been amended or rescinded in any way; that meeting and all action thereat was duly and publicly held in accordance with a notice of meeting and tentative agenda, a copy of which was timely served on each member of the Board and posted on a bulletin board or other prominent place easily accessible to the public and clearly designated for that purpose at the principal office of the Board pursuant to the local rules of the Board and the provisions of Chapter 21, Code of Iowa, upon reasonable advance notice to the public and media at least twenty-four hours prior to the commencement of the meeting as required by law and with members of the public present in attendance; I further certify that the individuals named therein were on the date thereof duly and lawfully possessed of their respective County offices as indicated therein, that no Board vacancy existed except as may be stated in the proceedings, and that no controversy or litigation is pending, prayed or threatened involving the incorporation, organization, existence or boundaries of the County or the right of the individuals named therein as officers to their respective positions.

WITNESS my hand and the seal of the Board hereto affixed this _____ day of _____, 2025.

County Auditor, County of Polk, State of Iowa

(SEAL)

4912-4668-8791-5\19044-138

June 3, 2025

The Board of Supervisors of County of Polk, State of Iowa, met in regular session, in the Board of Supervisors' Room, Polk County Administration Building, 111 Court Avenue, Des Moines, Iowa, at 9:30 A.M., on the above date. There were present Chairperson _____, in the chair, and the following named Board Members:

Absent: _____

Vacant: _____

* * * * *

RESOLUTION

MOVED by _____
that the following Resolution be adopted:

SECONDED by _____

WHEREAS, the property identified in the County System as District 261 Parcel 00053-004-011/Geoparcel 8025-02-207-044 is owned by On With Life, Inc.; and,

WHEREAS, the deadline to file for a tax exemption with the Polk County Assessor is February 1 of each year; and,

WHEREAS, had On With Life, Inc. filed for the exemption before February 1 the property would have been exempt for the 2023 and 2024 assessed year; and,

WHEREAS, Iowa Code §427.3 grants the authority of the Board of Supervisors to abate the taxes levied against property acquired after the deadline for filing for property tax exemption in the year in which the property was transferred; and,

WHEREAS, it is the desire of the Polk County Board of Supervisors to abate the assessed year 2023 taxes payable September 2024 and March 2025; and assessed year 2024 payable September 2025 and March 2026 for On With Life, Inc.

NOW, THEREFORE BE IT RESOLVED that Polk County, Iowa authorizes the abatement of the On With Life, Inc. assessed year 2023 taxes payable September 2024 and March 2025; and assessed year 2024 taxes payable September 2025 and March 2026; and waive all associated late fees or penalties; and the Treasurer, Auditor and Assessor are directed to take all steps necessary to implement this resolution and correct their records accordingly.

Approved this _____ day of _____, 2025

POLK COUNTY, IOWA

Chairperson

RECOMMENDED FOR APPROVAL:



Sarah Boese
Deputy County Administrator

APPROVED AS TO FORM:
KIMBERLY GRAHAM
POLK COUNTY ATTORNEY

By: 
Assistant County Attorney

FISCAL NOTE: FY24/25 – minimal reduction in property tax revenue

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POLK COUNTY BOARD OF SUPERVISORS

Tuesday Agenda Memorandum

Item Type & Title: Resolution abating property taxes for On With Life, Inc. District 261 Parcel 00053-004-011 Geoparcel 8025-02-207-044.

Agenda Date: June 3, 2025

Contact Individual: Sarah Boese
Board of Supervisors
286-3895

Previous Action taken by the Board: None

Board/Commission Actions: N/A

Action Requested (Recommended): Approve property tax abatement request for On with Life, Inc.

Comply with Policy: Yes

Background: On With Life, Inc. is the owner of District 261 Parcel 00053-004-011 / Geoparcel 8025-02-207-044 located at 1002 W. Washington Ave, Polk City. On With Life, Inc. is requesting an abatement for the taxes assessed year 2023 and 2024.

Action Impact: Abate taxes for assessed year 2023 and 2024 taxes.

Fiscal Note:

Fiscal Year	Budget- ed? (Y/N)	Anticipated Expense	Anticipated Revenue	Ongoing Commitment? (Y/N)	If Amendment is Required,	
					Expense Account Code	Revenue Account Code
24/25	N					

Additional Fiscal Note Information (optional): Minimal reduction in tax revenue

RESOLUTION

Moved by _____, Seconded by _____ that the following Resolution be adopted:

WHEREAS, on March 25, 2008, HOME Inc. executed a Property Lien in favor of the County related to the property known as 1303 College Avenue, Des Moines, Iowa and legally described as Lot 2 in Callender Place, now including and forming a part of the City of Des Moines, Polk County, Iowa ("the Property"); and

WHEREAS, the Property Lien was executed as a requirement of certain Community Block Development Grant restrictions on the sale of the Property and is recorded at Book 12627 and Page 500 in the records of the Polk County Recorder's Office; and

WHEREAS, on March 25, 2008, HOME Inc. and a buyer entered into a Real Estate Contract whereby HOME, Inc. agreed to sell the Property to a buyer on contract ("Real Estate Contract"); and

WHEREAS, the Property exchanged in the Real Estate Contract between HOME Inc. and the buyer is subject to the Property Lien referenced above; and

WHEREAS, Polk County, HOME Inc., and the buyer desire to restructure the Property Lien in order to remove any obligation of HOME, Inc. upon the buyer's early satisfaction of the Real Estate Contract and place said obligation on the buyer; and

WHEREAS, in order to restructure the Property Lien, the Parties must amend the Property Lien as well as the Real Estate Contract; and

WHEREAS, the attached Agreement for Restructuring of the Lien Related to 1303 College Avenue, Des Moines, Iowa memorializes the intent of Polk County, Home Inc., and the buyer.

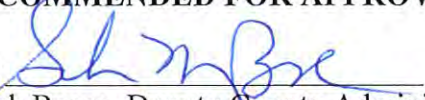
NOW, THEREFORE BE IT RESOLVED Polk County, Iowa approves the terms of the attached Agreement for Restructuring of the Lien Related to 1303 College Avenue, Des Moines, Iowa, authorizes the Chair of the Polk County Board of Supervisors to sign said Agreement on behalf of Polk County, Iowa, and authorizes the Polk County Public Works Department to administer the Agreement on Polk County's behalf.

Approved this _____ day of _____, 2025.

POLK COUNTY, IOWA

Matt McCoy, Chair
Polk County Board of Supervisors

RECOMMENDED FOR APPROVAL:

By: 
Sarah Boese, Deputy County Administrator

APPROVED AS TO FORM:

Kimberly Graham
Polk County Attorney

By: _____
Assistant County Attorney

POLK COUNTY BOARD OF SUPERVISORS

Tuesday Agenda Memorandum

Item Type & Title: Resolution to Approve Agreement for Restructuring of Lien Related to 1303 College Avenue, Des Moines, Iowa

Agenda Date: June 3, 2025

Contact Individual: Sarah Boese, Deputy County Administrator, 515-286-3895

Previous Action taken by the Board: N/A

Board/Commission Actions: N/A

Comply with Policy: N/A

Background: On March 25, 2008, HOME Inc. executed a Property Lien in favor of Polk County related to the property known as 1303 College Avenue, Des Moines, Iowa ("Subject Property"). The Property Lien was executed as a requirement of certain Community Block Development Grant restrictions on the sale of the Property. The Property Lien is recorded at Book 12627 and Page 500 in the records of the Polk County Recorder's Office. HOME Inc. subsequently sold the Subject Property on contract to Sumayyah Ali Muhammad Benford (formerly known as Jennifer McCoy). Ms. Benford desires to pay off the remainder due on her contract with HOME Inc. in order to access equity she would otherwise have in the Subject Property. In order to do so, Ms. Benford must agree to execute a new Property Lien on the Subject Property in favor of Polk County, Iowa. Additionally, the real estate contract between Home Inc. and Ms. Benford must be amended. The Agreement for Restructuring of Lien Related to 1303 College Avenue, Des Moines, Iowa is the vehicle to affect the contract payoff and new lien.

Action Impact: Action approves the Chair to sign the agreement.

Fiscal Note: No fiscal impact.

Fiscal Year	New Budget Item? (Y/N)	# of New Position(s) Required	Anticipated Expense	Anticipated Revenue	Budget Amendment Required? (Y/N)	If Amendment is Required,	
						Expense Account Code	Revenue Account Code
25/26	NA	0	\$0	\$0	N		
26/27	NA	0	\$0	\$0	N		

Additional Fiscal Note Information (optional): No fiscal impact.

RESOLUTION

Moved by _____, Seconded by _____ that the following Resolution be adopted:

WHEREAS, Polk County is the owner of the facilities at the Iowa Events Center; and,

WHEREAS, it is required that Polk County, Iowa enter into agreement directly with beverage distribution vendors who provide services at the Iowa Events Center; and,

WHEREAS, Polk County agrees to the terms of the attached agreement with Exile Brewing Co.

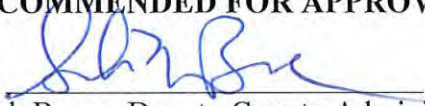
NOW, THEREFORE BE IT RESOLVED Polk County, Iowa approves the terms of the attached Agreement with Exile Brewing Co. and authorizes the Chairperson of the Polk County Board of Supervisors to sign said Agreement on behalf of Polk County, Iowa.

Approved this _____ day of _____, 2025.

POLK COUNTY, IOWA

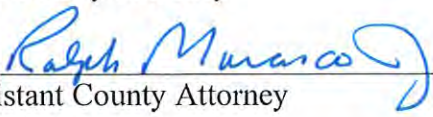
Matt McCoy, Chair
Polk County Board of Supervisors

RECOMMENDED FOR APPROVAL:

By: 
Sarah Boese, Deputy County Administrator
Board of Supervisors

APPROVED AS TO FORM:

Kimberly Graham
Polk County Attorney

By: 
Assistant County Attorney

FISCAL NOTE:

POLK COUNTY BOARD OF SUPERVISORS

Tuesday Agenda Memorandum

Item Type & Title: Agreement with Exile Brewing Co. for advertising and sponsorship at the Iowa Events Center.

Agenda Date: June 3, 2025

Contact Individual: Sarah Boese
Board of Supervisors
286-3895

Previous Action taken by the Board: July 5, 2022

Board/Commission Actions: N/A

Action Requested (Recommended): Approve agreement

Comply with Policy: Yes

Background: Polk County, Iowa is the owner of the venues at the Iowa Events Center and is required to serve as the contracting party with the beverage vendors who operate within the Iowa Events Center.

Action Impact: Approve agreement.

Fiscal Note:

Fiscal Year	Budget- ed? (Y/N)	Anticipated Expense	Anticipated Revenue	Ongoing Commitment? (Y/N)	If Amendment is Required,	
					Expense Account Code	Revenue Account Code
24/25	N					

Additional Fiscal Note Information (optional):

RESOLUTION

Moved by _____, Seconded by _____ that the following Resolution be adopted:

WHEREAS, Polk County, Iowa was awarded \$62 million of Emergency Rental Assistance 2 funds from the U.S. Treasury Department to address rental assistance needs in Polk County; and,

WHEREAS, the remaining 25% of the funds can be spent to develop new affordable units in Polk County; and,

WHEREAS, Polk County, Iowa has requested assistance in the interpretation and implementation of federal rules and regulations as it relates to the Emergency Rental Assistance 2 funds; and,

WHEREAS, RSM has provided similar consultation to the State of Iowa and possesses the expertise to ensure that Polk County, Iowa is in compliance with all federal rules and regulations in relation to the implementation of the Emergency Rental Assistance 2 funds; and,

WHEREAS, Polk County, Iowa entered into an agreement with RSM in June of 2024 and the contract expired on December 31, 2024 and approved an extension on February 11, 2025 that has been completed; and,

WHEREAS, Polk County, Iowa is requesting additional assistance in interpretation and implementation of federal rules and regulations through the end of the obligation period of the funds.

NOW, THEREFORE BE IT RESOLVED Polk County, Iowa approves the terms of the attached Amendment to Agreement, with RSM for consultation regarding implementation of Emergency Rental Assistance 2 funds, and authorizes the Chair of the Polk County Board of Supervisors to sign said Agreement on behalf of Polk County, Iowa.

Approved this ____ day of _____, 2025.

POLK COUNTY, IOWA

Matt McCoy, Chair
Polk County Board of Supervisors

RECOMMENDED FOR APPROVAL:

By: 
Sarah Boese
Deputy County Administrator

APPROVED AS TO FORM:

Kimberly Graham
Polk County Attorney

By: 
Assistant County Attorney

FISCAL NOTE: FY24/25 and FY25/26 - \$30,000

POLK COUNTY BOARD OF SUPERVISORS

Tuesday Agenda Memorandum

Item Type & Title: Resolution approving amendment to agreement with RSM for consultation regarding implementation of Emergency Rental Assistance 2 funding.

Agenda Date: June 3, 2025

Contact Individual: Sarah Boese
515-664-7869

Previous Action taken by the Board: February 11, 2025

Board/Commission Actions: NA

Comply with Policy: Yes

Background: Polk County, Iowa was awarded funds from the U.S. Treasury to provide rental assistance to families in need. The remaining 25% of the funds can be spent to develop additional affordable housing units in Polk County. RSM possesses the expertise to provide consultation to Polk County on ensuring all of the appropriate federal rules and regulations are being followed and the project progresses. The terms of the previous agreement expired on December 31, 2024 and an extension was approved on February 11, 2025 that has been completed. Polk County will continue to have additional regulation and compliance questions arise through the end of the obligation period for the funds.

Action Impact: Approve amendment to agreement

Fiscal Note:

Fiscal Year	New Budget Item? (Y/N)	# of New Position(s) Required	Anticipated Expense	Anticipated Revenue	Budget Amendment Required? (Y/N)	If Amendment is Required,	
						Expense Account Code	Revenue Account Code
25/26			\$30,000			40263415.76470	

Additional Fiscal Note Information (optional):

RESOLUTION

Moved by _____, Seconded by _____ that the following Resolution be adopted:

WHEREAS, the Polk County Board of Supervisors is dedicated to finding ways to save taxpayer money; and

WHEREAS, many state and local governments have implemented various employee suggestion programs as a way to incentivize employees to identify waste and improve efficiencies within their respective governments in order to save taxpayer dollars; and

WHEREAS, the Polk County Board of Supervisors desires to create an Employee Suggestion Pilot Program which would encourage county employees, excluding those in managerial and supervisory status, to develop and submit ideas which would reduce costs and increase efficiency in Polk County government; and

WHEREAS, if ideas are formally adopted, the submitter or submitters would receive a cash incentive, equal to 10% of the savings in the first fiscal year, up to \$5,000; and

NOW, THEREFORE BE IT RESOLVED that Polk County, Iowa approves funding in the amount up to \$25,000 for the Polk County Employee Suggestion Pilot Program and directs board staff to create and implement eligibility standards, restrictions and rules for the pilot program, in accordance with applicable collective bargaining agreements, to run through Fiscal Year 2025/2026.

Approved this _____ day of _____, 2025.

POLK COUNTY, IOWA

Matt McCoy, Chair
Polk County Board of Supervisors

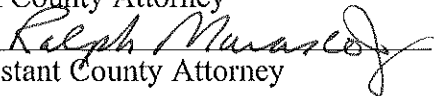
RECOMMENDED FOR APPROVAL:

By: 
Frank Marasco, Interim County Administrator
Polk County Board of Supervisors

APPROVED AS TO FORM:

Kimberly Graham

Polk County Attorney

By: 
Assistant County Attorney

FISCAL NOTE: up to \$25,000

POLK COUNTY BOARD OF SUPERVISORS

Tuesday Agenda Memorandum

Item Type & Title: Resolution approving funding and directing board staff to create the Polk County Employee Suggestion Program, a pilot program running through Fiscal Year 25/26.

Agenda Date: June 3, 2025

Contact Individual: Taylor Van De Krol, Executive Assistant to the Board

Previous Action taken by the Board: None

Board/Commission Actions: N/A

Comply with Policy: Yes

Background: The creation of the Polk County Employee Suggestion Program would encourage county employees, excluding those in managerial or supervisory status, to develop and submit ideas which will reduce costs and increase efficiency in Polk County government and which will make monetary awards to county employees whose cost reduction ideas are adopted under the pilot program. If the idea is formally adopted, the employee would receive a cash incentive, equal to 10% of the savings in the first fiscal year, up to \$5,000. The resolution directs board staff to create the program, and implement eligibility standards, restrictions and rules, in accordance with applicable collective bargaining agreements. If adopted, the pilot program will run through Fiscal Year 25/26.

Action Impact:

Fiscal Note:

Fiscal Year	New Budget Item? (Y/N)	# of New Position(s) Required	Anticipated Expense	Anticipated Revenue	Budget Amendment Required? (Y/N)	If Amendment is Required,	
						Expense Account Code	Revenue Account Code
25/26	Y		\$25,000		Y	10109000.77490	
26/27							

Additional Fiscal Note Information (optional):

RESOLUTION

Moved by _____, Seconded by _____ that the following Resolution be adopted:

WHEREAS, a petition has been filed in the Polk County district court against Polk County, Iowa, and three of its elected officials;

WHEREAS, ordinarily Polk County statutorily relies on the Office of the Polk County Attorney's Civil Division to represent and defend the County; and

WHEREAS, the Polk County Attorney's Office is unavailable to provide legal representation to the County in this matter; and

WHEREAS, Polk County desires to engage the legal services of Greg Lederer and Alexandra Galbraith Davis and the law firm of Lederer Weston Craig PLC to represent the County in this litigation;

NOW, THEREFORE BE IT RESOLVED Polk County, Iowa approves the retention of Greg Lederer and Alexandra Galbraith Davis and the law firm of Lederer Weston Craig PLC to represent the County in this litigation, and authorizes the Chair of the Polk County Board of Supervisors to sign counsel's retention letter on behalf of Polk County, Iowa.

Approved this 3rd day of June, 2025.

POLK COUNTY, IOWA

Matt McCoy, Chair
Polk County Board of Supervisors

RECOMMENDED FOR APPROVAL & APPROVED AS TO FORM:

Kimberly Graham
Polk County Attorney

By: _____

Mari Thinnies Culver
Assistant County Attorney

POLK COUNTY BOARD OF SUPERVISORS

Tuesday Agenda Memorandum

Item Type & Title: Resolution approving retention of Greg Lederer, Alex Galbraith Davis and the firm of Lederer Weston Craig PLC in civil litigation filed against Polk County, Iowa.

Agenda Date: June 3, 2025

Contact Individual: Mari Culver, Assistant Polk County Attorney, Polk County Attorney's Office, Civil Division 111 East Court Ave Ste. 340 Des Moines, IA 50309.

Previous Action taken by the Board: None.

Board/Commission Actions: N/A

Comply with Policy: Yes

Background: June 3, 2025 Board Resolution approving retention of Greg Lederer and Alexandra Galbraith Davis and the law firm of Lederer Weston Craig PLC to represent the County in employment litigation filed against Polk County and three members of the Board of Supervisors, and to sign the law firm's retention agreement, where the Polk County Attorney's Office is unavailable to provide legal representation to the County in the matter.

Action Impact: N/A

Fiscal Note:

Fiscal Year	New Budget Item? (Y/N)	# of New Position(s) Required	Anticipated Expense	Anticipated Revenue	Budget Amendment Required? (Y/N)	If Amendment is Required,	
						Expense Account Code	Revenue Account Code
24/25	Y		undetermined		N	30129200.76330	
25/26			undetermined				
26/27			undetermined				

Additional Fiscal Note Information (optional):

RESOLUTION

MOVED by _____ SECONDED by _____ that
the following Resolution be adopted:

WHEREAS, the Polk County Board of Supervisors has identified funding for Community Betterment projects in the FY 24-25 Prairie Meadows Revenue Gaming Plan; and,

WHEREAS, community agencies/organizations throughout the metropolitan area submit requests for Community Betterment funding; and,

WHEREAS, requests for support of community agencies/organizations throughout the metropolitan area have been received from all the agencies listed on the attached Community Betterment Grant Award List. All organizations listed serve a unique public purpose to Polk County residents; and,

WHEREAS, the grant funds shall only be used for the stated public purpose within the organization's Community Betterment Grant application. The nature of these agencies/organizations and their projects are an appropriate use of the Community Betterment funds.

WHEREAS, the grant funds shall be sources only from available gaming revenue funds and not from tax revenues; and,

NOW, THEREFORE, BE IT RESOLVED that Polk County, Iowa hereby approves awarding \$91,500.00 in Community Betterment Grants, in the individual amounts as identified, to the agencies/organizations on the attached Community Betterment Grant Award List from the Community Betterment fund.

POLK COUNTY, IOWA

Matt McCoy, Chair
Polk County Board of Supervisors

#26

RECOMMENDED FOR APPROVAL:

A handwritten signature in blue ink, reading "Lisa Moody-Tunks", is written over a horizontal line.

Lisa Moody-Tunks
Grant Administrator

Fiscal Impact: \$91,500.00 from the Community Betterment fund, FY 24-25

POLK COUNTY BOARD OF SUPERVISORS

Tuesday Agenda Memorandum

Item Type & Title: Resolution Approving Community Betterment Grant Awards.

Agenda Date: June 3, 2025

Contact Individual: Lisa Moody-Tunks,
Grant Administrator
Polk County Board of Supervisors
286-2272

Previous Action taken by the Board: Community Betterment Grant Award-May 20, 2025 for \$73,000.00.

Board/Commission Actions: N/A

Action Requested (Recommended): Approval of the attached-Community Betterment Grant Award List.

Comply with Policy:

Background: Polk County has funding for Community Betterment projects in the FY24-25 Prairie Meadows Revenue Gaming Plan. Community Betterment Grant applications have been submitted by agencies/organizations and their projects are an appropriate use of the Community Betterment funds.

Action Impact: Passing of this resolution will award \$91,500.00 in Community Betterment Grants in the individual amounts as identified on the attached Community Betterment Grant Award List.

Fiscal Note: Community Betterment Grant Awards are paid exclusively with gaming revenue.

Fiscal Year	Budget- ed? (Y/N)	Anticipated	Anticipated Revenue	Ongoing Commitment? (Y/N)	If Amendment is Required,	
					Expense Account Code	Revenue Account Code
24/25		\$91,500.00		N	40109033.79410	

Additional Fiscal Note Information (optional):

Community Betterment Grant Awards

June 3, 2025

Animal Rescue League, Inc.	\$2,000.00
Best Buddies International, Inc.	\$2,500.00
Blue Star Mothers of America Iowa #1	\$1,000.00
Brook Run Neighborhood Association	\$2,000.00
Caring Hands Outreach Center	\$10,000.00
ChildServe Foundation Inc.	\$5,000.00
City of Mitchellville	\$4,000.00
Clive Community Services	\$5,000.00
Des Moines Performing Arts	\$6,000.00
Des Moines Public Library Foundation	\$3,000.00
Des Moines Water Works	\$5,000.00
Dress for Success Des Moines	\$3,000.00
Fairground Neighbors for Community Improvement	\$3,000.00
Forest Avenue Outreach	\$2,000.00
Girl Scouts of Greater Des Moines	\$1,000.00
Ingersoll Grand Self-Supporting Municipal District	\$6,000.00
Made- Kindly	\$3,000.00
Mentor Iowa	\$1,000.00
Mid Iowa Council, Scouting America	\$5,000.00
Miracle Travel Works, Inc.	\$5,000.00
National Alliance on Mental Illness	\$8,500.00
Urbandale Schools and Alumni Foundation	\$4,000.00
Youth and Shelter Services, Inc. d/b/a Iowa Homeless Youth Centers	\$4,500.00
TOTAL	\$91,500.00

RESOLUTION

Moved by _____, Seconded by _____ that the following Resolution be adopted:

WHEREAS, the Polk County Board of Supervisors desires to review applications from local agencies and organizations to provide funding for various community initiatives and events through the Polk County Community Sponsorship program; and

WHEREAS, Polk County, Iowa has identified funds for the Community Sponsorship program in the FY24/25 Prairie Meadows Gaming Revenue plan; and

WHEREAS, requests for support of community initiatives and events that promote economic development, health, education, and culture have been received from all of the agencies listed on the attached Community Sponsorship Award List; and

WHEREAS, all of the selected community initiatives and events on the attached Community Sponsorship Award List serve a unique public purpose to Polk County, Iowa and by accepting this award the organization receiving the sponsorship agrees to comply with all Polk County reporting requirements; and

WHEREAS, the awarded funds shall only be used for the stated public purpose within the organization's Community Sponsorship Award Application; and

WHEREAS, the awarded funds shall be sourced only from available gaming revenue funds and shall not be sourced from tax revenues.

NOW, THEREFORE BE IT RESOLVED Polk County, Iowa hereby approves the allocation of \$5,000.00 in gaming revenue to the listed organizations and for the individual amounts as set forth in the attached Community Sponsorship Award List.

Approved this ____ day of _____, 2025.

POLK COUNTY, IOWA

Matt McCoy, Chair
Polk County Board of Supervisors

RECOMMENDED FOR APPROVAL:

By: _____
Lisa Moody-Tunks
Grant Administrator

FISCAL NOTE: \$5,000.00 total in funds allocated for the attached Community Sponsorship Award List.

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POLK COUNTY BOARD OF SUPERVISORS

Tuesday Agenda Memorandum

Item Type & Title: Resolution approving Community Sponsorship Awards.

Agenda Date: June 3, 2025

Contact Individual: Lisa Moody-Tunks,
Grant Administrator
Polk County Board of Supervisors
286-2272

Previous Action taken by the Board: Sponsorship Awards approved May 20, 2025 for \$2,500.00.

Board/Commission Actions: N/A

Comply with Policy:

Background: Polk County, Iowa has a long-standing commitment to funding economic development, health, education, and cultural initiatives and events that benefit the residents and businesses of the Polk County, Iowa community. To support the commitment for funding initiatives and events, Polk County, Iowa operates the Polk County Community Sponsorship program. Local organizations may apply for Polk County sponsorship to assist in the funding of events and initiatives that serve a public purpose for the residents of Polk County. Approval of this resolution shall authorize the expenditure of \$5,000.00 of gaming revenue to sponsor various non-profit events or initiatives in 2025.

Action Impact: Passing of this resolution will award \$5,000.00 in Community Sponsorships in the individual amounts as identified on the attached Community Sponsorship Award List.

Fiscal Note: Community Sponsorship Awards are paid exclusively with gaming revenue.

Fiscal Year	Budget- ed? (Y/N)	Anticipated	Anticipated Revenue	Ongoing Commitment? (Y/N)	If Amendment is Required,	
					Expense Account Code	Revenue Account Code
24/25		\$5,000.00		N	40109035.77455	

Additional Fiscal Note Information (optional):

Sponsorship Awards
June 3, 2025

Grimes Chamber and Economic Development	\$2,500.00
Johnston Chamber of Commerce	\$2,500.00
TOTAL	\$5,000.00

MEMORANDUM OF APPOINTMENTS
June 3, 2025

KEY

N - New Hire	S - Salary Change
P - Promotion	O - Other
T - Transfer	* - Plus Cola

DATE	NAME	DEPARTMENT	JOB TITLE	GRADE	STEP	SALARY BASE	KEY	REMARKS
6/4/2025	Abed, Jamilah	County Attorney	Legal Secretary 10051102	A8		\$55,995	N	Rep. L. Gentner term 5/1/25.
5/27/2025	Baldon, Rick	Public Works	Mosquito Control Technician 10263020			\$19.00	S	Fr. Mosquito Control Technician @ \$18.00. New appointment approved on 5/20/25 MOA. Salary correction only.
6/14/2025	Burkhart, Grayson	General Services	Facilities Maintenance Specialist 10279106	A8		\$55,995	P	Fr. Building Technician, A5 @ \$46,301. Rep. C. Brown prom 5/31/25.
6/16/2025	Charles, Shane	Sheriff	Jail Services Aide 10041051	A6		\$48,007	N	Rep. T. Ballard term 4/8/25.
5/28/2025	Clark, Mary	Sheriff	Civil Process Supervisor 20041540	M13		\$109,928	S	Merit increase, fr. Civil Process Supervisor, M13 @ \$105,700. PAF and eval on file. Retro to 5/28/25.
6/14/2025	Corbin, Diana	CFYS	Senior Services Site Supervisor 102333402	M10		\$65,313	P	Fr. Program Assistant, A6 @ \$56,934. Rep. J. Long term 4/30/25.
6/30/2025	Cronin, Justin	Sheriff	Detention Sergeant 10041051	M13		\$92,359	S	Merit increase, fr. Detention Sergeant, M13 @ \$88,807. PAF and eval on file.
5/31/2025	Farnsworth, Ralph	General Services	Building Technician 20271402	A5		\$48,153	S	Fr. Stores Worker, A5 @ \$51,604. Rep. L. Gamblin term 4/11/25. Voluntary demotion. Salary correction only per the pay adjustment policy.
6/23/2025	Garneau, Frances	Treasurer	Customer Service Assistant 10038100	A8		\$55,995	N	Rep. T. Cardenas prom 5/31/25.
6/14/2025	Harris, Kiera	County Attorney	Legal Secretary 10051102	A8		\$68,051	P	Fr. Administrative Support Specialist, A6 @ \$64,810. Rep. T. McPherson term 4/4/25.

6/10/2025	Ihle, Joy	CFYS	Deputy Director CFYS 10233101	M18		\$168,450	S	Merit increase, fr. Deputy Director CFYS, M18 @ \$161,971. PAF and eval on file.
6/14/2025	Konrad, Derek	Human Resources	Security Officer On-Call 30129210	A8		\$26.830	T	Fr. Security Officer PT <30 Hours, A8 @ \$29.051. Voluntary Demotion.
6/14/2025	McGruder, Tyderick	CFYS	Youth Services Team Lead 10233302	M13		\$83,799	P	Fr. Youth Services Worker, A9 @ \$65,981. Rep. A. Raven transfer 5/31/25.
5/21/2025	Naggar, Ayal	Sheriff	Detention Sergeant 10041051	M13		\$109,928	S	Merit increase, fr. Detention Sergeant, M13 @ \$105,700. PAF and eval on file. Retro to 5/21/25.
6/3/2025	Owen, Angela	Sheriff	Detention Sergeant 10041051	M13		\$109,928	S	Merit increase, fr. Detention Sergeant, M13 @ \$105,700. PAF and eval on file.
5/19/2025	Schoeppner, Michael	Sheriff	Detention Sergeant 10041051	M13		\$98,999	S	Merit increase, fr. Detention Sergeant, M13 @ \$95,191. PAF and eval on file. Retro to 5/19/25.
6/4/2025	Sharp, Alexandria	Medical Examiner	Operations Supervisor 10471110	M14		\$92,178	N	New position per resolution dated 4/22/25.
6/14/2025	Steinbach, Patrick	CFYS	Youth Services Worker 10233302	A9	MAX	\$81,641	T	Fr. Deputy- Mental Health, T17 @ \$86,470. Rep. T. McGruder prom 6/14/25. Voluntary demotion.
6/17/2025	Wesselink, Brian	Sheriff	Sergeant 10041011	M14		\$120,787	S	Merit increase, fr. Sergeant, M14 @ \$116,141. PAF and eval on file.
5/27/2025	Wood, McKayla	Human Resources	Youth Recreation Aide 10129002			\$16.00	N	Summer/Seasonal hire. Retro to 5/27/25.

Moved by _____, Seconded by _____
That the following RESOLUTION be adopted: BE IT FURTHER RESOLVED THAT the individuals named on this Memorandum be approved for personnel actions as indicated above.



Josie Lewis, Director of Human Resources