

STATE OF IOWA: COUNTY OF IOWA

December 19, 2025

The Iowa County Board of Supervisors met on December 19, 2025. Heitshusen, Chairman called the meeting to order at 9:00 a.m. Members present are Degen, Heitshusen, Maas and Meyer. Montross absent.

Motion by Maas, seconded by Meyer to **approve** the agenda. All aye, motion carried.

Administrative/Procedural Correction made to December 12, 2025, minutes: Motion by Meyer, seconded by Maas to pass, adopt and approve Resolution 2025-12-12 Declaring EMS and Essential Service in Iowa County as follows:

Resolution 2025-12-12

A RESOLUTION TO DECLARE EMERGENCY MEDICAL SERVICES (EMS) TO BE AN ESSENTIAL SERVICE IN IOWA COUNTY, IOWA AS AUTHORIZED BY IOWA CODE SECTION 422.D.1

WHEREAS, the Iowa County Board of Supervisors has the authority under Iowa Code 331.301(1) to “exercise any power and perform any function it deems appropriate to protect and preserve the rights, privileges, and property of the county or of its residents, and to preserve and improved the peace, safety, health, welfare, comfort, and convenience of its residents”; and

WHEREAS, Iowa County supports EMS to its residents and seeks to provide Emergency Medical Services to all its citizens and visitors; and

WHEREAS, ensuring sufficient and effective EMS coverage is essential for maintaining the health and welfare of its residents; and

WHEREAS, the Iowa County Board of Supervisors recognizes the importance of maintaining and advancing the level of care, capability, and coverage of Emergency Medical Services (EMS) in Iowa County; and

WHEREAS, on June 9, 2021, Iowa Senate File 615 was signed into law by Governor Reynolds, amending Iowa Code Section 422D.1, giving Iowa Counties the ability to declare EMS an essential service for their respective county, thereby making it possible for counties to propose additional funding sources for EMS to the county’s voters at an election.

WHEREAS, Iowa County Board of Supervisors, on September 19th, 2025, directed that notice of the first meeting to consider this resolution be made and any other actions be taken as necessary to proceed with the process under Iowa Code 422D.1 to declare EMS to be an essential county service.

NOW, THEREFORE, BE IT RESOLVED by the Iowa County Board of Supervisors, that: Emergency Medical Services (EMS) is hereby declared an essential service in and for Iowa County, Iowa, and the Iowa County Board of Supervisors will exercise the necessary power and functions appropriate to preserve the health, safety, and welfare of Iowa County residents and provide for an sufficient and effective Iowa County Emergency Medical Services (EMS) System that allows for quality care for the persons living, working, or traveling in Iowa County, Iowa. Exercising said necessary power and function includes, but is not limited to, the establishment of a Iowa County emergency medical services advisory council and the proposition of a local option income surtax and/or ad valorem property tax to fund EMS be voted upon by Iowa County voters.

NOW, BE IT FURTHER RESOLVED, that adoption of this resolution will allow 1) For an election to be offered for voter approval of an ad valorem property tax not to exceed seventy-five cents per thousand

dollars of assessed value for EMS and 2) The creation of a county emergency medical services system advisory council to assist in researching/assessing the service needs of the county and guide implementation of the same under Iowa Code Section 422D.1.

NOW, BE IT FURTHER RESOLVED, if a proposition to fund EMS through either a local option surtax or ad valorem property tax, or some combination thereof, fails to receive a favorable vote by at least sixty percent of those voting on the question, this resolution shall be deemed null and void.

Roll Call vote done 12-12-2025: Degen, aye; Heitshusen, aye; Maas, nay; Meyer, aye; Montross, aye. Motion carried.

Motion by Meyer, seconded by Maas to **strike above motion by Meyer, seconded by Maas to pass, adopt and approve Resolution 2025-12-12 with administrative/procedural correction.** All aye, motion carried.

Motion by Meyer, seconded by Degen to **pass, adopt and approve Resolution 2025-12-12 Declaring EMS an Essential Service in Iowa County** as follows:

Resolution 2025-12-12

A RESOLUTION TO DECLARE EMERGENCY MEDICAL SERVICES (EMS) TO BE AN ESSENTIAL SERVICE IN IOWA COUNTY, IOWA AS AUTHORIZED BY IOWA CODE SECTION 422.D.1

WHEREAS, the Iowa County Board of Supervisors has the authority under Iowa Code 331.301(1) to “exercise any power and perform any function it deems appropriate to protect and preserve the rights, privileges, and property of the county or of its residents, and to preserve and improved the peace, safety, health, welfare, comfort, and convenience of its residents”; and

WHEREAS, Iowa County supports EMS to its residents and seeks to provide Emergency Medical Services to all its citizens and visitors; and

WHEREAS, ensuring sufficient and effective EMS coverage is essential for maintaining the health and welfare of its residents; and

WHEREAS, the Iowa County Board of Supervisors recognizes the importance of maintaining and advancing the level of care, capability, and coverage of Emergency Medical Services (EMS) in Iowa County; and

WHEREAS, on June 9, 2021, Iowa Senate File 615 was signed into law by Governor Reynolds, amending Iowa Code Section 422D.1, giving Iowa Counties the ability to declare EMS an essential service for their respective county, thereby making it possible for counties to propose additional funding sources for EMS to the county’s voters at an election.

WHEREAS, Iowa County Board of Supervisors, on September 19th, 2025, directed that notice of the first meeting to consider this resolution be made and any other actions be taken as necessary to proceed with the process under Iowa Code 422D.1 to declare EMS to be an essential county service.

NOW, THEREFORE, BE IT RESOLVED by the Iowa County Board of Supervisors, that: Emergency Medical Services (EMS) is hereby declared an essential service in and for Iowa County, Iowa, and the Iowa County Board of Supervisors will exercise the necessary power and functions appropriate to preserve the health, safety, and welfare of Iowa County residents and provide for an sufficient and effective Iowa County Emergency Medical Services (EMS) System that allows for quality care for the persons living, working, or traveling in Iowa County, Iowa. Exercising said necessary power and function

includes, but is not limited to, the establishment of a Iowa County emergency medical services advisory council and the proposition of a local option income surtax and/or ad valorem property tax to fund EMS be voted upon by Iowa County voters.

NOW, BE IT FURTHER RESOLVED, that adoption of this resolution will allow 1) For an election to be offered for voter approval of an ad valorem property tax not to exceed seventy-five cents per thousand dollars of assessed value for EMS and 2) The creation of a county emergency medical services system advisory council to assist in researching/assessing the service needs of the county and guide implementation of the same under Iowa Code Section 422D.1.

NOW, BE IT FURTHER RESOLVED, if a proposition to fund EMS through either a local option surtax or ad valorem property tax, or some combination thereof, fails to receive a favorable vote by at least sixty percent of those voting on the question, this resolution shall be deemed null and void.

Roll Call vote done 12-12-2025: Degen, aye; Heitshusen, aye; Maas, nay; Meyer, aye; Montross, aye. Motion carried.

Roll Call vote taken 12-12-2025: Degen, aye; Heitshusen, aye; Maas, nay; Meyer, aye; Montross, aye. Motion carried.

Motion by Maas, seconded by Degen to **approve** the amended minutes (due to procedural correction) from December 12, 2025. All aye, motion carried.

Chair Notes: The board approved handwritten claims paid with warrant numbers 43784 – 43786 and 43960. Payroll paid with warrant numbers 43787 – 43959.

Nick Amelon, Iowa County Engineer, met with the board to present the department's weekly update of construction, road maintenance, the need to update/amend Ordinance 22 – Iowa County Snow and Ice Policy – item will remain on the agenda until the County Attorney has had a chance to review and office miscellaneous.

Motion by Maas, seconded by Meyer to **approve and sign Final Pay Voucher LFM-100-7X-48**. All aye, motion carried.

No action taken on Snow Policy Ordinance at this time.

Motion by Maas, seconded by Meyer to **approve and authorize** Chairman Heitshusen to complete the Finance Certificate for Ahlers & Cooney, P.C. for \$8,215,000 Bond Series 2026A – Radio Equipment. All aye, motion carried.

Motion by Maas, seconded by Degen to **approve and authorize** the Iowa County Auditor to process Quarterly Transfer from Rural Basic Fund to Secondary Roads fund, in the amount of \$328,750.00. All aye, motion carried.

Adam Rabe, Iowa County Ambulance met with the board to present his department's monthly EMS & Safety Report.

Motion by Degen, seconded by Meyer to **approve Iowa County Ambulance** to purchase 2 new EKG Monitors/Defibrillators before the end of the year to avoid an increase of \$5,000.00 after December 31, 2025. All aye, motion carried.

Motion by Maas, seconded by Meyer to **approve changing Training Captain title** to Assistant Director, to help define chain of command (no pay changes). All aye, motion carried.

Motion by Degen, seconded by Meyer to **approve Chairman Heitshusen to sign Bond Counsel Engagement Agreement for \$8,215,000.00 Bond Series 2026A**. Ayes, Degen, Heitshusen and Meyer. Maas, nay. Motion carried.

Motion by Meyer, seconded by Degen to **pass, adopt and approve Resolution 2025-12-19 A** – fixing date for a meeting on the proposition to authorize a Loan Agreement and the issuance of Notes to evidence the obligation of the County thereunder, as follows:

Resolution 2025-12-19 A
RESOLUTION FIXING DATE FOR A MEETING ON THE
AUTHORIZATION OF A LOAN AGREEMENT AND THE
ISSUANCE OF NOT TO EXCEED \$8,215,000 GENERAL
OBLIGATION CAPITAL LOAN NOTES OF IOWA COUNTY,
STATE OF IOWA (FOR ESSENTIAL COUNTY PURPOSES),
AND PROVIDING FOR PUBLICATION OF NOTICE
THEREOF

WHEREAS, it is deemed necessary and advisable that Iowa County, State of Iowa, should provide for the authorization of a Loan Agreement and issuance of General Obligation Capital Loan Notes, to the amount of not to exceed \$8,215,000, as authorized by Sections 331.402 and 331.443, of the Code of Iowa, for the purpose of providing funds to pay costs of carrying out essential county purpose project(s) as hereinafter described; and

WHEREAS, the Loan Agreement and Notes shall be payable from the Debt Service Fund; and

WHEREAS, before a Loan Agreement may be authorized and General Obligation Capital Loan Notes, issued to evidence the obligation of the County thereunder, it is necessary to comply with the provisions of the Code of Iowa, as amended, and to publish a notice of the proposal and of the time and place of the meeting at which the Board proposes to take action for the authorization of the Loan Agreement and Notes and to receive oral and/or written objections from any resident or property owner of the County to such action.

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

Section 1. That this Board meet in the Board of Supervisors Room, East Annex, 970 Court Avenue, Marengo, Iowa, at 10:15 A.M., on the 16th day of January, 2026, for the purpose of taking action on the matter of the authorization of a Loan Agreement and issuance of not to exceed \$8,215,000 General Obligation Capital Loan Notes, for essential county purposes, the proceeds of which notes will be used to provide funds to pay the costs of acquisition, construction and installation of peace officer equipment and other emergency services communication equipment and systems; and refunding outstanding indebtedness of the County, including the General Obligation County Communication Equipment Bonds, Series 2016A, dated December 28, 2016.

Section 2. The Auditor is authorized and directed to proceed on behalf of the County with the negotiation of terms of a Loan Agreement and the issuance of General Obligation Capital

Loan Notes, evidencing the County's obligations to a principal amount of not to exceed \$8,215,000, to select a date for the final approval thereof, to cause to be prepared such notice and sale information as may appear appropriate, to publish and distribute the same on behalf of the County and this Board and otherwise to take all action necessary to permit the completion of a loan on a basis favorable to the County and acceptable to the Board.

Section 3. That the Auditor is hereby directed to cause at least one publication to be made of a notice of the meeting, in a legal newspaper, printed wholly in the English language, published at least once weekly, and having general circulation in the County. The publication to be not less than four clear days nor more than twenty days before the date of the public meeting on the issuance of the Notes.

Section 4. The notice of the proposed action to issue notes shall be in substantially the following form:

(To be published between: December 27, 2025 and January 12, 2026)

NOTICE OF MEETING OF THE BOARD OF SUPERVISORS
OF IOWA COUNTY, STATE OF IOWA, ON THE MATTER OF
THE PROPOSED AUTHORIZATION OF A LOAN
AGREEMENT AND THE ISSUANCE OF NOT TO EXCEED
\$8,215,000 GENERAL OBLIGATION CAPITAL LOAN NOTES
OF THE COUNTY (FOR ESSENTIAL COUNTY PURPOSES),
AND THE HEARING ON THE ISSUANCE THEREOF

PUBLIC NOTICE is hereby given that the Board of Supervisors of Iowa County, State of Iowa, will hold a public hearing on the 16th day of January, 2026, at 10:15 A.M., in the Board of Supervisors Room, East Annex, 970 Court Avenue, Marengo, Iowa, at which meeting the Board proposes to take additional action for the authorization of a Loan Agreement and the issuance of not to exceed \$8,215,000 General Obligation Capital Loan Notes, for essential county purposes, to provide funds to pay the costs of acquisition, construction and installation of peace officer equipment and other emergency services communication equipment and systems; and refunding outstanding indebtedness of the County, including the General Obligation County Communication Equipment Bonds, Series 2016A, dated December 28, 2016. Principal and interest on the proposed Loan Agreement will be payable from the Debt Service Fund.

The annual increase in property taxes as the result of the issuance on a residential property with an actual value of one hundred thousand dollars is estimated not to exceed \$39.39. This estimate only considers the impact on property taxes of financing authority established by this hearing for the above-described project(s). The note may be issued in one or more series over a number of years. Finance authority established by this hearing may be combined with additional finance authority, causing the estimate for the annual increase in property taxes for the entire issuance to be greater than the estimate stated herein. Changes in other levies may cause the actual annual increase in property taxes to vary.

At the above meeting the Board shall receive oral or written objections from any resident or property owner of the County to the above action. After all objections have been received and

considered, the Board will at the meeting or at any adjournment thereof, take additional action for the authorization of a Loan Agreement and the issuance of the Notes to evidence the obligation of the County thereunder or will abandon the proposal to issue said Notes.

This notice is given by order of the Board of Supervisors of Iowa County, State of Iowa, as provided by Sections 331.402 and 331.443 of the Code of Iowa.

Roll call vote: Degen, aye; Heitshusen, aye; Maas, nay and Meyer, aye. Motion carried.

Recess at 9:53

Meeting called back to order by Chairman Heitshusen at 9:56 a.m.

Montross joined the meeting via phone for the public hearing at 10:00 a.m.

Motion by Maas, seconded by Montross to **go into Public Hearing** for Declaration of EMS an Essential Service in Iowa County at 10:00 a.m. All aye, motion carried.

Written comments received from: David Rettig, not in support of approving Resolution 2025-12-19 as presented; Ray Garringer, in support of Resolution 2025-12-19 and Dane Markguard, is in support of the Resolution to declare EMS in Iowa County an Essential Service.

Public Comment: Jason Schott, Iowa County Ambulance employee, in support of the EMS being declared an essential service; James Johnson, not in support of the passing and adopting of Resolution 2025-12-19; Adam Rabe, Iowa County Ambulance Director, in support of Resolution; Brad Ramsey, in support of Resolution; Pete Georgakakos, in support of Resolution.

Motion by Maas, seconded by Montross to **close Public Hearing** for Declaration of EMS an Essential Service in Iowa County at 10:23 a.m. All aye, motion carried.

Motion by Meyer, seconded by Degen to pass, adopt and approve Resolution 2025-12-19 Declaring EMS an Essential Service in Iowa County as follows:

Resolution 2025-12-19

A RESOLUTION TO DECLARE EMERGENCY MEDICAL SERVICES (EMS) TO BE AN ESSENTIAL SERVICE IN IOWA COUNTY, IOWA AS AUTHORIZED BY IOWA CODE SECTION 422.D.1

WHEREAS, the Iowa County Board of Supervisors has the authority under Iowa Code 331.301(1) to "exercise any power and perform any function it deems appropriate to protect and preserve the rights, privileges, and property of the county or of its residents, and to preserve and improve the peace, safety, health, welfare, comfort, and convenience of its residents"; and

WHEREAS, Iowa County supports EMS to its residents and seeks to provide Emergency Medical Services to all its citizens and visitors; and

WHEREAS, ensuring sufficient and effective EMS coverage is essential for maintaining the health and welfare of its residents; and

WHEREAS, the Iowa County Board of Supervisors recognizes the importance of maintaining and advancing the level of care, capability, and coverage of Emergency Medical Services (EMS) in Iowa County; and

WHEREAS, on June 9, 2021, Iowa Senate File 615 was signed into law by Governor Reynolds, amending Iowa Code Section 422D.1, giving Iowa Counties the ability to declare EMS an essential service for their respective county, thereby making it possible for counties to propose additional funding sources for EMS to the county's voters at an election.

WHEREAS, Iowa County Board of Supervisors, on September 19th, 2025, directed that notice of the first meeting to consider this resolution be made and any other actions be taken as necessary to proceed with the process under Iowa Code 422D.1 to declare EMS to be an essential county service.

NOW, THEREFORE, BE IT RESOLVED by the Iowa County Board of Supervisors, that: Emergency Medical Services (EMS) is hereby declared an essential service in and for Iowa County, Iowa, and the Iowa County Board of Supervisors will exercise the necessary power and functions appropriate to preserve the health, safety, and welfare of Iowa County residents and provide for an sufficient and effective Iowa County Emergency Medical Services (EMS) System that allows for quality care for the persons living, working, or traveling in Iowa County, Iowa. Exercising said necessary power and function includes, but is not limited to, the establishment of a Iowa County emergency medical services advisory council and the proposition of a local option income surtax and/or ad valorem property tax to fund EMS be voted upon by Iowa County voters.

NOW, BE IT FURTHER RESOLVED, that adoption of this resolution will allow 1) For an election to be offered for voter approval of an ad valorem property tax not to exceed seventy-five cents per thousand dollars of assessed value for EMS and 2) The creation of a county emergency medical services system advisory council to assist in researching/assessing the service needs of the county and guide implementation of the same under Iowa Code Section 422D.1.

NOW, BE IT FURTHER RESOLVED, if a proposition to fund EMS through either a local option surtax or ad valorem property tax, or some combination thereof, fails to receive a favorable vote by at least sixty percent of those voting on the question, this resolution shall be deemed null and void.

Roll call vote: Degen, aye; Heitshusen, aye; Maas, nay; Meyer, aye; Montross, aye. Motion carried.

Motion by Maas, seconded by Degen to **adjourn** at 10:39 a.m. All aye, motion carried.

Kevin Heitshusen, Chairperson

Brandy Enochson, Auditor

*****Minutes are unofficial until approved at the next Board Meeting. *****