

# **City Administrators Report**

Sept 5-17, 2025

## **Leadership Nevada**

The next Leadership Nevada class is scheduled to begin in January of next year. Enrollment will soon be open, and both individuals and local businesses are encouraged to sign up to participate. This program provides an excellent opportunity for professional growth, networking, and gaining a deeper understanding of the community. Interested participants should begin preparing to register, as spots are expected to fill quickly.

## **Construction projects**

Progress continues on the State Revolving Fund (SRF) construction projects. RW Excavating has essentially completed their portion of the work and is now in the final cleanup phase, which includes smoothing out the terrain and ensuring the project area is left in good condition. As for Construct, they are also nearing completion. While their work required a few additional adjustments, these were relatively minor. Specifically, extra rock had to be placed in certain areas that were not originally planned for, due to dense overgrowth of trees and weeds that had previously concealed those needs. These changes did not significantly alter the project timeline, and overall, the work is progressing toward final wrap-up.

## **Oak Park discussion**

A coordination meeting was held with the Oak Park Estates developer, HR Green, and Alliant Energy to address challenges with existing electrical poles that currently obstruct portions of the planned trail. Since these poles are positioned in locations that interfere with the project design, they will need to be relocated. The primary focus of the discussion was to determine whether Alliant Energy could bury the utility lines underground, which would both resolve the trail alignment issues and improve the overall aesthetics and long-term functionality of the development. The developer is now working directly with Alliant Energy to explore this option and evaluate the feasibility of underground installation. Updates will follow once Alliant confirms whether this solution can be implemented.

## **Audit entrance exam**

We recently held our annual audit entrance meeting with the auditing team. The session followed the standard format that is conducted each year. During the meeting, the auditors reviewed their planned steps, procedures, and timelines for completing the audit. This process is a routine part of our financial oversight and compliance responsibilities. The auditors outlined what documentation and information they will be reviewing, as well as the general schedule for their work. No changes were noted; everything remains consistent with prior years.

## **LMI Funding**

We should be seeing more on this in October. The plan for this would be to create a program to allow the city to utilize the LMI funds that accumulate with TIF. The program would entail new housing and also updating rental properties.

## **Smoke Testing**

We're getting ready to begin smoke testing in the community, we are anticipating to start on the 22nd of this month but the rain may prevent that. Marlys has and continues to share information online. If you have any questions or concerns about the process, please don't hesitate to contact the City. We want to make sure everyone feels informed and comfortable as we move forward.

## **Land Donation**

The mayor and I met with the family to finalize the donation of some land to the City. The details have been finalized, so you will see this on the agenda for Monday. As mentioned in my previous report, one long-term vision for this land is to create additional walking paths that would connect to our overall trail system. This would help link more areas of the community together and provide another great spot for residents to enjoy the outdoors.

In the shorter term, the site could also serve as a community drop-off location for yard waste—things like trees, shrubs, leaves, and other natural debris. This would give residents a convenient place to take care of that kind of disposal. Once the agreement is approved, we will begin the annexation process in order to incorporate it within city limits.

#### **Mid-States**

We will be seeing more about this at our October council meeting.

#### **Monthly Meetings**

Sponsored Project

Mainstreet

NEDC

Rotary

LHD Wrap-up



## **STAFF MEETING AGENDA**

**Tuesday, September 15, 2025 @ 9:00 A.M**

### **A. Old Business**

- a. City Administrator
  - i. CDBG- Tier 2
  - ii. Wells
  - iii. New Addition
  - iv. I and I
  - v. Sidewalk Program
  - vi. Oak Park Trail
  - vii. SS4A
  - viii. RR
  - ix. DecommissionSierra Heights
  - x. Land Discussion
  - xi. Splashpad
  - xii. Northview
  - xiii. Capstone
  - xiv. Trailside
  - xv. WWTP
  - xvi. Collector line

1209 6th Street  
P.O. Box 530  
Nevada, IA 50201-0530



Kerin Wright  
City Clerk  
Phone: (515) 382-5466  
Fax: (515) 877-4502  
kwright@cityofnevadaiaowa.org

September 17, 2025

TO: Mayor - City Council Members  
City Administrator Jordan Cook

FROM: Kerin Wright, City Clerk

Attached are the GASB 77 Statement requirements that are sent every year to other entities who are affected by our TIF rebate payments and abatements. We are required to disclose the amounts that were forgone/diverted due to the development agreements we have in place. There are two letters to each entity due to the two different sections of Code that they pertain to. Chapter 403 Urban Renewal is where most of our TIF Development Agreements typically fall under. The developer pays the tax and some is rebated back to them with a check from the city. The other Chapter 404 Urban Revitalization is where the developer agreements state they don't have to pay the tax come under. Attached is a better explanation that I took from the League of Cities website. One thing to keep in mind is if we didn't offer these incentives the developer might not have built or expanded in our city and the new valuations would not have been available at all. It doesn't really "take away" from those other entities because they didn't have those valuations before. We strive every year to only request dollars that are needed for those payments which are from the new growth.

The State Auditors were on site on September 4<sup>th</sup> and worked remotely the week of the 8<sup>th</sup> and were back in the office the week of the 15<sup>th</sup>.

Staff was in training the week of the 8<sup>th</sup>.

Erin Mousel and I will be attending the Iowa Municipal Finance Officers Association (IMFOA) conference in October. There are new tabs on our annual reports that will be covered at the conference.

Kerin Wright  
City Clerk/Finance Director

## Governmental Accounting Standards Board Statement Number 77 (GASB 77)

GASB 77 requires governments that participate in tax abatement agreements and policies to communicate the impact of those agreements with the other taxing agencies in their area using June 30 information. While most GASB statements only impact cities that are required to prepare financial statements, GASB 77 Tax Abatements Disclosures is an exception. Every city which makes payments during the fiscal year on tax increment financing (TIF) development agreements, rebates or grants or abates valuation under a revitalization plan will play an important role in implementing GASB 77.

GASB 77 requires governments to disclose in the notes to their financial statements the amount of revenues they promise to forgo through agreements with individuals or entities which promise to take specific actions after the agreements have been entered into that contribute to economic development or otherwise benefit the governments or the citizens of those governments. GASB 77 also requires governments to disclose in the notes to their financial statements the portion of revenues which the government would have otherwise received that other governments have promised to forgo through their tax abatement agreements.

For cities and counties, there are two primary types of transactions which will require disclosure: 1) TIF development agreements, rebates or grants under state code Chapter 403 Urban Renewal and 2) Urban Revitalization programs under state code Chapter 404. Tools have been developed to assist cities for each type of transaction in collecting and providing the information needed to disclose the tax abatement information in the government's financial statements and notifying jointly affected governments.

By entering the unique urban renewal area number and the amount of rebates and grants paid during the year, the urban renewal tool identifies the governments impacted and calculates the amount of revenue foregone by each of those governments. The tool also generates letters communicating the required information to the impacted governments. On the urban revitalization tool, by entering the amount of abated valuation, the city name, county, school district, community college, county hospital, rural improvement zone and regional transit authority the tool will calculate the amount of revenue foregone by each of those governments. There is a separate tool to assist in generating letters communicating the required information to the impacted governments.

*\*\*From the League of Cities Website*



CITY OF  
**NEVADA**

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[www.cityofnevadaiaowa.org](http://www.cityofnevadaiaowa.org)

September 3, 2025

City of Nevada  
ATTN: FINANCE OFFICE  
Po Box 530  
Nevada, IA 50201-0530

During the year ended June 30, 2025, City of Nevada provided tax abatements to one or more individuals or entities in urban revitalization areas impacting your tax collections in return for economic development and/or other benefits. In accordance with GASB Statement No. 77, the City of Nevada is required to disclose tax abatement information related to agreements entered into by other governments that reduce the City of Nevada tax revenues. The following information is provided to assist the City of Nevada with the required disclosures.

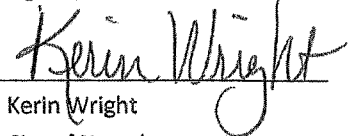
During the fiscal year ended June 30, 2025, City of Nevada made urban revitalization tax abatements (Chapter 404, Code of Iowa) causing the forgone revenues outlined below:

**Amount forgone from the City of Nevada during fiscal year 2024-2025:**

**\$319,902.80**

The amount of forgone revenue listed above provided by City of Nevada is a calculated amount which will need to be disclosed in the notes to the audited financial statements of the City of Nevada for the year ending June 30, 2025.

Signed,

  
Kerin Wright

City of Nevada



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September 3, 2025

Story County  
ATTN: FINANCE OFFICE  
900 6Th St  
Nevada, IA 50201-2087

During the year ended June 30, 2025, City of Nevada provided tax abatements to one or more individuals or entities in urban revitalization areas impacting your tax collections in return for economic development and/or other benefits. In accordance with GASB Statement No. 77, Story County is required to disclose tax abatement information related to agreements entered into by other governments that reduce the Story County tax revenues. The following information is provided to assist the Story County with the required disclosures.

During the fiscal year ended June 30, 2025, City of Nevada made urban revitalization tax abatements (Chapter 404, Code of Iowa) causing the forgone revenues outlined below:

**Amount forgone from the Story County during fiscal year 2024-2025:**

**\$96,652.06**

The amount of forgone revenue listed above provided by City of Nevada is a calculated amount which will need to be disclosed in the notes to the audited financial statements of Story County for the year ending June 30, 2025.

Signed,

Kerin Wright  
City of Nevada



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September 3, 2025

Nevada Comm School District  
ATTN: FINANCE OFFICE  
1035 15Th St  
Nevada, IA 50201

During the year ended June 30, 2025, City of Nevada provided tax abatements to one or more individuals or entities in urban revitalization areas impacting your tax collections in return for economic development and/or other benefits. In accordance with GASB Statement No. 77, Nevada Comm School District is required to disclose tax abatement information related to agreements entered into by other governments that reduce the Nevada Comm School District tax revenues. The following information is provided to assist the Nevada Comm School District with the required disclosures.

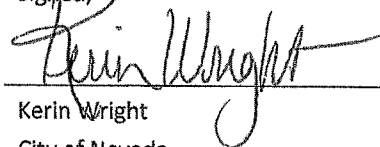
During the fiscal year ended June 30, 2025, City of Nevada made urban revitalization tax abatements (Chapter 404, Code of Iowa) causing the forgone revenues outlined below:

**Amount forgone from the Nevada Comm School District during fiscal year 2024-2025:**

\$297,058.88

The amount of forgone revenue listed above provided by City of Nevada is a calculated amount which will need to be disclosed in the notes to the audited financial statements of Nevada Comm School District for the year ending June 30, 2025.

Signed,



Kerin Wright  
City of Nevada



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**NEVADA**

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September 3, 2025

Des Moines Area Community College  
ATTN: FINANCE OFFICE  
2006 South Ankeny Blvd  
Ankeny, IA 50023

During the year ended June 30, 2025, City of Nevada provided tax abatements to one or more individuals or entities in urban revitalization areas impacting your tax collections in return for economic development and/or other benefits. In accordance with GASB Statement No. 77, Des Moines Area Community College is required to disclose tax abatement information related to agreements entered into by other governments that reduce the Des Moines Area Community College tax revenues. The following information is provided to assist the Des Moines Area Community College with the required disclosures.

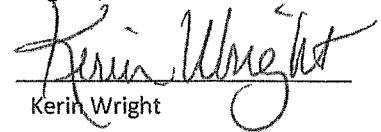
During the fiscal year ended June 30, 2025, City of Nevada made urban revitalization tax abatements (Chapter 404, Code of Iowa) causing the forgone revenues outlined below:

**Amount forgone from the Des Moines Area Community College during fiscal year  
2024-2025:**

\$16,618.13

The amount of forgone revenue listed above provided by City of Nevada is a calculated amount which will need to be disclosed in the notes to the audited financial statements of Des Moines Area Community College for the year ending June 30, 2025.

Signed,



Kerin Wright  
City of Nevada



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September 3, 2025

Story County Hospital  
ATTN: FINANCE OFFICE  
640 S 19Th St  
Nevada, IA 50201

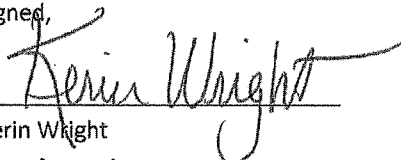
During the year ended June 30, 2025, City of Nevada provided tax abatements to one or more individuals or entities in urban revitalization areas impacting your tax collections in return for economic development and/or other benefits. In accordance with GASB Statement No. 77, Story County Hospital is required to disclose tax abatement information related to agreements entered into by other governments that reduce the Story County Hospital tax revenues. The following information is provided to assist the Story County Hospital with the required disclosures.

During the fiscal year ended June 30, 2025, City of Nevada made urban revitalization tax abatements (Chapter 404, Code of Iowa) causing the forgone revenues outlined below:

**Amount forgone from the Story County Hospital during fiscal year 2024-2025:** \$20,377.55

The amount of forgone revenue listed above provided by City of Nevada is a calculated amount which will need to be disclosed in the notes to the audited financial statements of Story County Hospital for the year ending June 30, 2025.

Signed,

  
Kerin Wright  
City of Nevada



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September 3, 2025

Nevada Comm School District  
ATTN: FINANCE OFFICE  
1035 15Th St  
Nevada, IA 50201

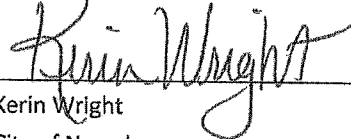
During the year ended June 30, 2025, City of Nevada provided tax abatements to one or more individuals or entities in urban renewal areas impacting your tax collections in return for economic development and/or other benefits. In accordance with GASB Statement No. 77, Nevada Comm School District is required to disclose tax abatement information related to agreements entered into by other governments that reduce Nevada Comm School District's tax revenues. The following information is provided to assist Nevada Comm School District with the required disclosures.

During the fiscal year ended June 30, 2025, City of Nevada made tax abatements in the following amounts:

|                                                                             |                            |
|-----------------------------------------------------------------------------|----------------------------|
| Amount of tax abatement payments affecting Nevada Comm School District      | <u>\$508,594.29</u>        |
| <b>Amount diverted from Nevada Comm School District during fiscal year:</b> | <u><b>\$183,786.34</b></u> |

The amount of diverted revenue listed above provided by City of Nevada is a calculated amount which will need to be disclosed in the notes to the audited financial statements of Nevada Comm School District for the year ending June 30, 2025. The District is also required to disclose amounts received from other governments related to forgone tax revenues. During the year ended June 30, 2025, the District received \$90,702.54 of State Foundation Aid Replacement From the State of Iowa to replace \$5.40/ per \$1,000 of assessed valuation lost due to tax increment financing tax abatements paid by City of Nevada.

Signed,



Kerin Wright  
City of Nevada



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September 3, 2025

Des Moines Area Community College  
ATTN: FINANCE OFFICE  
2006 South Ankeny Blvd  
Ankeny, IA 50023

During the year ended June 30, 2025, City of Nevada provided tax abatements to one or more individuals or entities in urban renewal areas impacting your tax collections in return for economic development and/or other benefits. In accordance with GASB Statement No. 77, Des Moines Area Community College is required to disclose tax abatement information related to agreements entered into by other governments that reduce Des Moines Area Community College's tax revenues. The following information is provided to assist Des Moines Area Community College with the required disclosures.

During the fiscal year ended June 30, 2025, City of Nevada made tax abatements in the following amounts:

|                                                                                   |                           |
|-----------------------------------------------------------------------------------|---------------------------|
| Amount of tax abatement payments affecting Des Moines Area Community College      | <u>\$508,594.29</u>       |
| <b>Amount diverted from Des Moines Area Community College during fiscal year:</b> | <b><u>\$12,751.43</u></b> |

The amount of diverted revenue listed above provided by City of Nevada is a calculated amount which will need to be disclosed in the notes to the audited financial statements of Des Moines Area Community College for the year ending June 30, 2025.

Signed,

Kerin Wright  
City of Nevada



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September 3, 2025

Story County  
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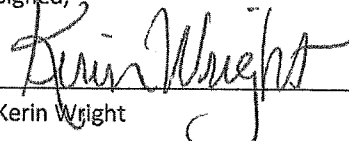
During the year ended June 30, 2025, City of Nevada provided tax abatements to one or more individuals or entities in urban renewal areas impacting your tax collections in return for economic development and/or other benefits. In accordance with GASB Statement No. 77, Story County is required to disclose tax abatement information related to agreements entered into by other governments that reduce Story County's tax revenues. The following information is provided to assist Story County with the required disclosures.

During the fiscal year ended June 30, 2025, City of Nevada made tax abatements in the following amounts:

|                                                              |                           |
|--------------------------------------------------------------|---------------------------|
| Amount of tax abatement payments affecting Story County      | <u>\$508,594.29</u>       |
| <b>Amount diverted from Story County during fiscal year:</b> | <u><b>\$72,529.44</b></u> |

The amount of diverted revenue listed above provided by City of Nevada is a calculated amount which will need to be disclosed in the notes to the audited financial statements of Story County for the year ending June 30, 2025.

Signed,

  
Kerin Wright  
City of Nevada



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September 3, 2025

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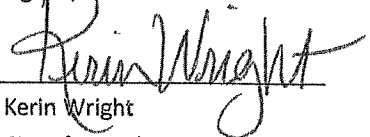
During the year ended June 30, 2025, City of Nevada provided tax abatements to one or more individuals or entities in urban renewal areas impacting your tax collections in return for economic development and/or other benefits. In accordance with GASB Statement No. 77, City of Nevada is required to disclose tax abatement information related to agreements entered into by other governments that reduce City of Nevada's tax revenues. The following information is provided to assist City of Nevada with the required disclosures.

During the fiscal year ended June 30, 2025, City of Nevada made tax abatements in the following amounts:

|                                                                |                            |
|----------------------------------------------------------------|----------------------------|
| Amount of tax abatement payments affecting City of Nevada      | <u>\$508,594.29</u>        |
| <b>Amount diverted from City of Nevada during fiscal year:</b> | <b><u>\$213,261.98</u></b> |

The amount of diverted revenue listed above provided by City of Nevada is a calculated amount which will need to be disclosed in the notes to the audited financial statements of City of Nevada for the year ending June 30, 2025.

Signed,

  
Kerin Wright  
City of Nevada

Ryan Condon, Mayor | [mayorcondon@cityofnevadaiaowa.org](mailto:mayorcondon@cityofnevadaiaowa.org)  
Kerin Wright, City Clerk | [kwright@cityofnevadaiaowa.org](mailto:kwright@cityofnevadaiaowa.org)



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September 3, 2025

Story County Hospital  
ATTN: FINANCE OFFICE  
640 S 19Th St  
Nevada, IA 50201

During the year ended June 30, 2025, City of Nevada provided tax abatements to one or more individuals or entities in urban renewal areas impacting your tax collections in return for economic development and/or other benefits. In accordance with GASB Statement No. 77, Story County Hospital is required to disclose tax abatement information related to agreements entered into by other governments that reduce Story County Hospital's tax revenues. The following information is provided to assist Story County Hospital with the required disclosures.

During the fiscal year ended June 30, 2025, City of Nevada made tax abatements in the following amounts:

|                                                                  |                     |
|------------------------------------------------------------------|---------------------|
| Amount of tax abatement payments affecting Story County Hospital | <u>\$508,594.29</u> |
|------------------------------------------------------------------|---------------------|

|                                                                |                    |
|----------------------------------------------------------------|--------------------|
| Amount diverted from Story County Hospital during fiscal year: | <u>\$15,636.11</u> |
|----------------------------------------------------------------|--------------------|

The amount of diverted revenue listed above provided by City of Nevada is a calculated amount which will need to be disclosed in the notes to the audited financial statements of Story County Hospital for the year ending June 30, 2025.

Signed,



Kerin Wright  
City of Nevada

For: September 22, 2025 Council Meeting

To: Mayor  
Nevada City Council  
City Administrator

From: Amanda Brewer, Library Director

### **Nevada Public Library Council Report**

#### **MY REPORT**

Fall programming is underway in our youth department. For our adults, we have White Elephant BINGO in September. Starting in October we are adding Coffee, Coloring & Conversation at Renn's Café once a month as well as a Morning Movie for adults. We are also offering a yoga class for adults. We will be participating in Downtown Trick or Treating again this year. The staff and board are reviewing and updating library policies for our upcoming reaccreditation which is due in February of 2026.

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#### **LIBRARY BOARD OF TRUSTEES MONDAY, SEPTEMBER 15, 2025, 5:00 P.M.**

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Chairperson Theresa Presley presided and convened the regular meeting of Nevada Library Board of Trustees on Monday, September 15, 2025 at 5:02 p.m. at the Nevada Public Library, 631 K Avenue, Nevada, Iowa. The agenda was posted on the official bulletin board in compliance with the open-meeting law.

The roll was called indicating that the following named Trustees were present and absent. Present: Derek Grote, Joshua Peschel, Theresa Presley, Allison Severson. Absent: Emma Cassabaum (arrived 5:32 p.m.), Priscilla Gammon, and James Woodard.

Others in attendance were Library Director Amanda Brewer, and Donna Mosinski.

Motion by Board Member Derek Grote, seconded by Board Member Allison Severson, to **approve the agenda** as posted. The roll being called, the following named members voted. Ayes: Grote, Severson, Peschel, and Presley. Nays: None. Chairperson Theresa Presley declared the motion carried.

There was no one present who wished to address the Board at this time.

Library Director Amanda Brewer reported on:

- The Ancestry Library Edition is not used enough for the cost. There was consensus to cancel that service.
- Staff has decided to use the \$10,000 ALA grant to alter the checkout desk.

For Continuing Education, Amanda reviewed the Accreditation Public Standards – Section 3 Library Personnel & Section 4 – Library Collection. The review lasted 16 minutes.

Motion by Board Member Allison Severson, seconded by Board Member Derek Grote, to approve the following **consent agenda** items as amended to include the correct general ledger accounts on the claims list:

- (1) Approve **minutes** of the August 18, 2025 regular meeting
- (2) Approve September 2025 **claims** totaling \$5,368.14 (see attached list)
- (3) Accept and place on file the Director's **memo** dated September 12, 2025
- (4) Accept and place on file August 2025 financial report

The roll being called, the following named board members voted. Ayes: Severson, Grote, Peschel, and Presley. Nays: None. Chairperson Theresa Presley declared the motion carried.

Emma Cassabaum arrived at 5:32 p.m.

Motion by Board Member Emma Cassabaum, seconded by Board Member Allison Severson, to approve the Interlibrary Loan Policy. The roll being called, the following named members voted. Ayes: Cassabaum, Severson, Grote, Peschel, and Presley. Nays: None. Chairperson Theresa Presley declared the motion carried.

Motion by Board Member Emma Cassabaum, seconded by Board Member Derek Grote, to approve the Volunteer Policy. The roll being called, the following named members voted. Ayes: Cassabaum, Grote, Peschel, Presley, and Severson. Nays: None. Chairperson Theresa Presley declared the motion carried.

There being no further business to come before the Board, it was moved by Board Member Allison Severson, seconded by Board Member Derek Grote, to **adjourn the meeting**. The roll being called, the following board members voted. Ayes: Severson, Grote, Peschel, Presley, and Cassabaum. Nays: None. Chairperson Theresa Presley declared the motion carried. At 5:44 p.m. she adjourned the meeting.

ATTEST:

\_\_\_\_\_  
Priscilla Gammon, Secretary

\_\_\_\_\_  
Theresa Presley, Chairperson