



MARION COUNTY encourages all citizens of the county to attend Board of Supervisors' meetings. Board of Supervisors' chambers are handicapped accessible and county staff members are available to provide assistance. If you are hearing impaired, vision impaired, or a person with limited English proficiency and require an interpreter or reader, please contact us by noon on the business day prior to scheduled meetings to arrange for assistance (641 828-2231). TTY telephone service is available for the hearing impaired through Relay Iowa (800-735-2942). For questions about ADA compliance or related issues, contact Steve Edwards (641-828-2213 or 641-891-8225).



The following information is available for participating in the meeting electronically.

If you wish to participate see instruction below:

- All participants will be muted upon entering the meeting
- Participants are asked to use the chat feature to let the meeting controller know that they would like to address the Board, either during the open comments segment or if attending the meeting to address the Board for a specific agenda item.

Marion County is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting

<https://us06web.zoom.us/j/87254657024?pwd=O6DgfYjvF26BjOKYoINoMTl70Eqb4s.1>

Meeting ID: 872 5465 7024

Passcode: 181597



MARION COUNTY BOARD OF SUPERVISORS REGULAR AGENDA

3014 E Main St, Knoxville, Iowa

April 23, 2024 9:00 A.M.



I. CALL TO ORDER AND ROLL CALL

Mark Raymie _____

Steve McCombs _____

Kisha Jahner _____



II. AGENDA

1. April 23, 2024 - Regular Session Agenda



III. COMMUNICATION



IV. PUBLIC COMMENTS:

This is the portion of our agenda during which we hear any public comment about any item NOT on the agenda below. If you are here to be heard on an agenda item, please wait for that item's discussion portion of the agenda to make your comment about the item. Thank you.



V. CONSENT AGENDA:

(All items listed under the consent agenda will be enacted by one motion.)

1. Marion County Claims through 4/23/2024.
2. Marion County Regular Session Board of Supervisor Minutes: 4/9/2024
3. Marion County Special Session Board of Supervisor Minutes: 4/9/2024
4. Marion County employee salary adjustments. Complete list available in the Human Resource Office.
5. Marion County Conservation Board warrants #254114 - #254161 through 4/16/2024.



VI. BUSINESS:

1. Public Hearing: FY25 Proposed Marion County Budget for July 1, 2024 through June 30, 2025.



NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
 Fiscal Year July 1, 2024 - June 30, 2025
 County Name: MARION COUNTY County Number: 63

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:
 Meeting Date: 4/23/2024 Meeting Time: 09:00 AM Meeting Location: 3014 E. Main St Knoxville, IA 50138

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request. County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/fiscal-budget-appeals

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available)
www.marioncountyiowa.gov

County Telephone Number
 (641) 828-2217

	Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES				
Taxes Levied on Property	1 14,351,656	14,340,999	14,367,190	-0.05
Less: Uncollected Delinquent Taxes - Levy Year	2 0	0	0	
Less: Credits to Taxpayers	3 503,347	507,531	746,175	
Net Current Property Taxes	4 13,848,309	13,833,468	13,621,015	
Delinquent Property Tax Revenue	5 500	500	743	
Penalties, Interest & Costs on Taxes	6 53,000	53,000	70,302	
Other County Taxes/TIF Tax Revenues	7 1,868,449	1,705,445	1,922,299	-1.41
Intergovernmental	8 7,810,704	10,959,917	14,171,111	
Licenses & Permits	9 46,500	46,500	64,245	
Charges for Service	10 1,808,700	1,695,550	1,987,439	
Use of Money & Property	11 610,825	2,284,028	409,445	
Miscellaneous	12 207,118	249,170	462,812	
Subtotal Revenues	13 26,254,105	30,827,578	32,709,411	
Other Financing Sources:				
General Long-Term Debt Proceeds	14 0	96,668	0	
Operating Transfers In	15 2,830,595	3,228,135	3,008,110	
Proceeds of Fixed Asset Sales	16 65,000	5,000	181,797	
Total Revenues & Other Sources	17 29,149,700	34,157,381	35,899,318	
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18 6,750,029	6,458,255	5,639,597	9.40
Physical Health and Social Services	19 2,124,100	4,306,944	2,771,024	-12.45
County Environment and Education	21 2,758,449	4,412,607	2,087,165	14.96
Roads & Transportation	22 10,586,929	10,758,759	8,884,166	9.16
Government Services to Residents	23 1,133,110	1,109,900	849,687	15.48
Administration	24 5,803,301	5,113,514	4,576,307	12.61
Nonprogram Current	25 0	0	0	
Debt Service	26 1,071,320	1,086,068	1,025,574	2.21
Capital Projects	27 9,285,000	765,000	3,404,961	65.13
Subtotal Expenditures	28 39,512,238	34,011,047	29,238,481	
Other Financing Uses:				
Operating Transfers Out	29 2,830,595	3,228,135	3,008,110	
Refunded Debt/Payments to Escrow	30 0	0	0	
Total Expenditures & Other Uses	31 42,342,833	37,239,182	32,246,591	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -13,193,133	-3,081,801	3,652,727	
Beginning Fund Balance - July 1,	33 22,640,949	25,722,750	22,070,023	
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0	0	
Fund Balance - Nonspendable	35 0	0	0	
Fund Balance - Restricted	36 5,058,389	12,382,290	14,922,728	
Fund Balance - Committed	37 0	0	0	
Fund Balance - Assigned	38 212,567	4,559,667	4,455,267	
Fund Balance - Unassigned	39 4,176,860	5,698,992	6,344,755	
Total Ending Fund Balance - June 30,	40 9,447,816	22,640,949	25,722,750	
Proposed property taxation by type:				
Countywide Levies*:	10,782,295	Proposed tax rates per \$1,000 taxable valuation:		
Rural Only Levies*:	3,569,361	Urban Areas:		
Special District Levies*:	0	Rural Areas:		
TIF Tax Revenues:	0	Any special district tax rates not included.		
Utility Replacement Excise Tax:	250,299			

Explanation of any significant items in the budget or additional virtual meeting information:



BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES	General	Special Revenue	TOTALS Budget 2024/2025 Capital Projects	Debt Service	Permanent	TOTALS Budget 2024/2025	TOTALS Re-Est 2023/2024	TOTALS Actual 2022/2023
Taxes Levied on Property	1 10,580,076	3,569,361		202,219		14,351,656	14,340,999	14,367,190
Less: Uncollected Delinquent Taxes - Levy Year	2 0	0		0		0	0	0
Less: Credits to Taxpayers	3 345,509	136,974		20,864		503,347	507,531	746,175
Net Current Property Taxes	4 10,234,567	3,432,387		181,355		13,848,309	13,833,468	13,621,015
Delinquent Property Tax Revenue	5 500	0		0		500	500	743
Penalties, Interest & Costs on Taxes	6 53,000					53,000	53,000	70,302
Other County Taxes/TIF Tax Revenues	7 1,777,947	87,435	0	3,067	0	1,868,449	1,705,445	1,922,299
Intergovernmental	8 2,376,362	5,327,069	0	107,273	0	7,810,704	10,959,917	14,171,111
Licenses & Permits	9 27,800	18,700	0	0	0	46,500	46,500	64,245
Charges for Service	10 1,796,100	12,600	0	0	0	1,808,700	1,695,550	1,987,439
Use of Money & Property	11 610,500	325	0	0	0	610,825	2,284,028	409,445
Miscellaneous	12 167,418	39,700	0	0	0	207,118	249,170	462,812
Subtotal Revenues	13 17,044,194	8,918,216	0	291,695	0	26,254,105	30,827,578	32,709,411
Other Financing Sources:								
General Long-Term Debt Proceeds	14 0	0	0	0	0	0	96,668	0
Operating Transfers In	15 50,000	2,780,595	0	0	0	2,830,595	3,228,135	3,008,110
Proceeds of Fixed Asset Sales	16 5,000	60,000	0	0	0	65,000	5,000	181,797
Total Revenues & Other Sources	17 17,099,194	11,758,811	0	291,695	0	29,149,700	34,157,381	35,899,318
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	18 6,302,211	447,818			0	6,750,029	6,458,255	5,639,597
Physical Health and Social Services	19 1,874,100	250,000			0	2,124,100	4,306,944	2,771,024
County Environment and Education	21 1,907,960	850,489			0	2,758,449	4,412,607	2,087,165
Roads & Transportation	22 1,026,484	9,560,445			0	10,586,929	10,758,759	8,884,166
Government Services to Residents	23 1,098,110	35,000			0	1,133,110	1,109,900	849,687
Administration	24 5,803,301	0			0	5,803,301	5,113,514	4,576,307
Nonprogram Current	25 0	0			0	0	0	0
Debt Service	26 50,000	0		1,021,320	0	1,071,320	1,086,068	1,025,574
Capital Projects	27 8,635,000	650,000	0		0	9,285,000	765,000	3,404,961
Subtotal Expenditures	28 26,697,166	11,793,752	0	1,021,320	0	39,512,238	34,011,047	29,238,481
Other Financing Uses:								
Operating Transfers Out	29 50,000	2,780,595	0	0	0	2,830,595	3,228,135	3,008,110
Refunded Debt/Payments to Escrow	30 0	0	0	0	0	0	0	0
Total Expenditures & Other Uses	31 26,747,166	14,574,347	0	1,021,320	0	42,342,833	37,239,182	32,246,591
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -9,647,972	-2,815,536	0	-729,625	0	-13,193,133	-3,081,801	3,652,727
Beginning Fund Balance - July 1, 2024	33 17,942,531	3,310,449	0	1,387,969	0	22,640,949	25,722,750	22,070,023
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0	0	0	0	0	0	0
Fund Balance - Nonspendable	35 0	0	0	0	0	0	0	0
Fund Balance - Restricted	36 3,749,487	650,558	0	658,344	0	5,058,389	12,382,290	14,922,728
Fund Balance - Committed	37 0	0	0	0	0	0	0	0
Fund Balance - Assigned	38 212,567	0	0	0	0	212,567	4,559,667	4,455,267
Fund Balance - Unassigned	39 4,332,505	-155,645	0	0	0	4,176,860	5,698,992	6,344,755
Total Ending Fund Balance - June 30,	40 8,294,559	494,913	0	658,344	0	9,447,816	22,640,949	25,722,750

Proposed tax rate per \$1,000 valuation for County purposes: 5.53292 urban areas; 9.48292 rural areas; Any special district rates excluded.



MARION COUNTY

Summary of Levies

FUNDS	FY 24-25	FY 23-24	FY 22-23	FY 21-22	FY 20-21	FY 19-20	FY 18-19	FY 17-18	FY 16-17	FY 15-16
General	3.43137	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
General Supplemental	2.00107	2.00107	2.20107	2.40107	2.40107	2.40107	2.25107	2.25107	2.01450	2.01450
Mental Health	0.00000	0.00000	0.00000	0.39100	0.74796	0.83177	0.88448	0.74794	0.77045	0.81115
Debt Service	0.10048	0.32896	0.23595	0.24113	0.03905	0.04422	0.10754	0.10812	0.10803	0.11048
Total Countywide	5.53292	5.83003	5.93702	6.53320	6.68808	6.77706	6.74309	6.60713	6.39298	6.43613
Rural	3.95000	3.95000	3.95000	3.95000	3.95000	3.95000	3.95000	3.95000	3.95000	3.95000
Rural Supplemental	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.25000	0.20000
All Rural	3.95000	3.95000	3.95000	3.95000	3.95000	3.95000	3.95000	3.95000	4.20000	4.15000
Total Countywide/All Rural	9.48292	9.78003	9.88702	10.48320	10.63808	10.72706	10.69309	10.55713	10.59298	10.58613



2. Resolution 2024-46:

Adoption of Marion County Budget for FY25 beginning July 1, 2024 through June 30, 2024.



Resolution #2024-46

Resolution for the Adoption of Budget for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025 per IA Code 331.434.

WHEREAS, IA Code 331.434 requires that after a budget hearing, the Marion County Board of Supervisors shall adopt by Resolution a budget, and;

WHEREAS, the Marion County Board of Supervisors have met the budget publication requirements in Iowa Code 331.434 through publication in the Marion County Express, and;

WHEREAS, the Marion County Board of Supervisors have met the budget hearing requirements in IA Code 331.434 through the public hearing held on 4/23/2024 at 9:00 AM.

THEREFORE, BE IT RESOLVED on the 23rd day of April 2024, the Marion County Board of Supervisors hereby adopts by Resolution the County Budget for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Mark Raymie, Chair

Attest:

Jake Grandia
Marion County Auditor

seal



ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2024 - June 30, 2025

County Number: 63 County Name: MARION COUNTY Date Adopted: (entered upon adoption)

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. By signing, the County confirms it has fully complied with all postings and publications required per 24.2A and 331.434. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis
CASH

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	3.50000	6,587,195	1,882,055,726	5.05
	Limitation Percentage			
	2			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2025	3.43137	6,784,001	2.98	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	3.95000	3,580,137	906,363,807	2.13
	Limitation Percentage			
	0			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2025	3.95000	3,656,546	2.13	

	UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:					
1 General Basic	6,784,001	1,977,053,278	3.43137	1,947,573,367	6,682,845
2 + Cemetery (Pioneer - 331.424B)	0		0.00000		0
3 = Total for General Basic	6,784,001				6,682,845
4 Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	0				0
5 General Supplemental	3,956,222		2.00107		3,897,231
6 Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	225,000				221,653
7 Debt Service (from Form 703 col. I Countywide total)	205,186	2,042,009,505	0.10048	2,012,529,594	202,219
8 Voted Emergency Medical Services (Countywide)	0		0.00000		0
9 Other	0		0.00000		0
10 Subtotal Countywide (A)	10,945,409		5.53292		10,782,295
B. All Rural Services Only Levies:		925,707,755		903,635,635	
11 Rural Services Basic	3,656,546		3.95000		3,569,361
12 Rural Services Supplemental	0		0.00000		0
13 Unified Law Enforcement					0
14 Other					0
15 Subtotal All Rural Services Only (B)	3,656,546		3.95000		3,569,361
16 Subtotal Countywide/All Rural Services (A + B)	14,601,955		9.48292		14,351,656
C. Special District Levies:					
17 Flood & Erosion			0.00000		0
18 Voted Emergency Medical Services (partial county)			0.00000		0
19 Other	0		0.00000		0
20 Other			0.00000		0
21 Other			0.00000		0
22 Township ES Levies (Summary from Form 638-RE)	0	0		0	0
23 Subtotal Special Districts (C)	0				0
24 GRAND TOTAL (A + B + C)	14,601,955				14,351,656



3. Resolution 2024-47:

Adoption of Elected Official's Salaries for FY25 beginning July 1, 2024 through June 30, 2025.



RESOLUTION 2024-47

WHEREAS, the Marion County Compensation Board meets annually to recommend a compensation schedule for elected officials for the fiscal year immediately following, in accordance with Iowa Code Chapters 331.905 and 331.907, and

WHEREAS, the Marion County Compensation Board met on January 18, 2024 and established salary recommendations for the following elected officials for the fiscal year beginning July 1, 2024, and

WHEREAS, The Marion County Board of Supervisors determined the recommendations from the Marion County Compensation Board be accepted at 25% of the recommended amounts, and

THEREFORE, BE IT RESOLVED the Marion County Board of Supervisors approve accepting the proposed Marion County Compensation Board salary recommendations for elected officials for the fiscal year beginning July 1, 2024 with final salaries as follow:

Supervisor - \$45,449.12 (Chair \$46,949.12)
Sheriff - \$136,118.84
Auditor - \$89,068.31
Treasurer - \$86,881.37
Recorder - \$86,094.53
Attorney - \$143,581.24

Approved this 23rd day of April, 2024.

MARION COUNTY BOARD OF SUPERVISORS

Mark Raymie, Chair

Attest:

Jake Grandia, Auditor

seal



4. Resolution 2024-48:

Marion County Fund Designation from Local Sales and Services Tax (LOSST) Revenues in FY25.



MARION COUNTY
R E S O L U T I O N 2024-48

A RESOLUTION DESIGNATING THE PLACEMENT OF PROPERTY TAX RELIEF FUNDS IN MARION COUNTY, IOWA, FROM LOCAL OPTION SALES TAX REVENUES.

WHEREAS, the voters of Marion County, Iowa approved the imposition of certain local option taxes beginning January 1, 2004 in the unincorporated areas of the County at an election on September 30, 2003 and again on March 1, 2011; and

WHEREAS, the Board of Supervisors of Marion County, Iowa, declared its intention to pledge fifty percent (50%) of said local option sales and service tax revenues to be allocated for property tax relief and fifty percent (50%) for community betterment, including, but not limited to payment for debt construction costs, capitalized repair funds, and any other costs associated with the following projects: 1.) The historic preservation of the Marion County Courthouse. 2.) Capital equipment, improvement projects, construction, and repair. 3.) The improvement of Marion County Secondary Road Projects; and

WHEREAS, the voters of Marion County, Iowa approved the continued imposition of certain local option taxes effective January 1, 2024 in the unincorporated areas of the County at an election on November 2, 2021; and

WHEREAS, the Board of Supervisors of Marion County, Iowa, declared its intention to pledge fifty percent (50%) of said local option sales and service tax revenues to be allocated for property tax relief and fifty percent (50%) for community betterment projects or other lawful purposed of the County of Marion, Iowa.

NOW, THEREFORE BE IT RESOLVED by the Board of Supervisors of Marion County, Iowa, the Local Option Sales Tax Revenues for the FY24-25 Marion County Budget be deposited as following:

- 1.) General Fund (01000) property tax relief – 50%
- 2.) Local Option Sales & Services Fund (29000) projects – 50%

Passed and adopted this 23rd day of April 2024.

Mark Raymie, Chair

Attest:

Jake Grandia
Marion County Auditor

seal



5. Discussion/action:

Proposed Disposition – Marion County Property Parcel 03437-000-00
- 203 NE Center St., Melcher-Dallas, IA



6. Discussion/action:

Pleasant Grove Township Trustee Vacancy



7. Resolution 2024-44:

FY 2024/2025 Suspension of Taxes – Parcel 12585-005-00



**RESOLUTION NO. 2024-44
SUSPENSION OF TAXES**

WHEREAS, Section 427.9 of the Code of Iowa requires the Board of Supervisors of Marion County Iowa to order the Treasurer to suspend the collection of all the taxes, special assessments, and rates or charges, including interest, fees, and costs, assessed against the parcels and remaining unpaid for those individuals that present to the county board of supervisors' evidence they are receiving federal supplementary security income or state supplementary, as defined in section 249.1, or are a resident of a health care facility, as defined by section 135C.1, which is receiving payment from the department of human services for the person's care;

WHEREAS, the eligibility for continued tax suspension of the individual owning Parcel 12582-005-00 has been verified by the Iowa Department of Human Services as required annually under Section 427.9 of the Code of Iowa;

THEREFORE, the Board of Supervisors of Marion County Iowa directs the Treasurer to suspend the collection of all the taxes, special assessments, and rates or charges, including interest, fees, and costs, assessed against the parcel 12582-005-00 for Tax Collection Year 2024/2025.

So passed and adopted this _____ day of April 2024.

Mark Raymie, Marion County Board Chair

Attest:

Jake Grandia, Auditor



8. Appointment:

Marion County Board of Adjustment
- Debra Kearney



9. Resolution 2024-38:

Employee Assistance Program with Employee & Family Services



Resolution 2024-38
To Approve the Employee Assistance Program with Employee & Family Resources

WHEREAS the proposed "Employee Assistance Program" has been carefully reviewed by the Board of Supervisors, and

WHEREAS Marion County desires to offer 3 sessions of EAP services to all Marion County Employees and their family members, and

NOW, THEREFORE, BE IT RESOLVED by the Marion County Board of Supervisors approve the renewal of EAP services and training with EFA Employee & Family Resources;

Approved April 23, 2024

By:

Mark Raymie, Chair

Kisha Jahner

Steve Mc Combs

Attest:

Jake Grandia, Auditor



10. Resolution 2024-45:

Agreement for Bridge Inspection Engineering Services



11. Board of Supervisor Updates



VII. BOARD OF SUPERVISOR ADJOURNMENT

