



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/83187789566?pwd=u0zjeykloFarx2eFBijBPHzCXMH0MQ.1>

Meeting ID: 831 8778 9566

Passcode: 162754



# **MARION COUNTY BOARD OF SUPERVISORS SPECIAL AGENDA**

**3014 E Main St, Knoxville, Iowa**

**April 9, 2024 8:30 A.M.**



# I. CALL TO ORDER AND ROLL CALL

Mark Raymie \_\_\_\_\_

Steve McCombs \_\_\_\_\_

Kisha Jahner \_\_\_\_\_



## II. AGENDA

1. April 9, 2024 - Special Session Agenda



### III. BUSINESS:

#### 1. Public Hearing:

Proposed FY25 Marion County Property Tax Levies



<b>COUNTY NAME: MARION COUNTY</b>	<b>NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2024 - June 30, 2025</b>	<b>COUNTY NUMBER: 63</b>
---------------------------------------	--	------------------------------

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:

Meeting Date: 4/9/2024 Meeting Time: 08:30 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 the proposed tax levy. After the hearing of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available)  
www.marioncountyiowa.gov

County Telephone Number  
(641) 828-2217

Iowa Department of Management	Current Year Certified Property Tax  FY 2023/2024	Budget Year Effective Tax  FY 2024/2025	Budget Year Proposed Tax  FY 2024/2025
Taxable Valuations-General Services	1,854,823,066	1,947,573,367	1,947,573,367
Requested Tax Dollars-Countywide Rates	10,839,391	10,839,391	10,782,295
<b>Tax Rate-Countywide</b>	5.83003	5.56559	5.53292
Taxable Valuations-Rural Services	886,483,095	903,635,635	903,635,635
Requested Tax Dollars-Additional Rural Levies	3,501,608	3,501,608	3,569,361
<b>Tax Rate-Rural Additional</b>	3.95000	3.87502	3.95000
<b>Rural Total</b>	9.78003	9.44061	9.48292
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Residential property with an Actual/Assessed Valuation of \$100,000	<b>Current Year Certified Property Tax FY 2023/2024</b>	<b>Budget Year Proposed Tax FY 2024/2025</b>	<b>Percent Change</b>
Urban Taxpayer	319	256	-19.75
Rural Taxpayer	534	439	-17.79
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Commercial property with an Actual/Assessed Value of \$100,000	<b>Current Year Certified Property Tax FY 2023/2024</b>	<b>Budget Year Proposed Tax FY 2024/2025</b>	<b>Percent Change</b>
Urban Taxpayer	319	256	-19.75
Rural Taxpayer	534	439	-17.79

Reasons for tax increase if proposed exceeds the current:

The proposed General Fund levy rate reduced pursuant to HF718. The Rural Basic Fund levy rate remains the same as FY24. Debt Service Fund Levy reduction due to limited use revenues for FY25. Rural Services Fund requested dollars increase due to increasing costs of operations of the county.







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
<b>A. Countywide Levies:</b>					
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. 1 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>B. All Rural Services Only Levies:</b>					
11 Rural Services Basic	3,656,546	925,707,755	3.95000	903,635,635	3,569,361
12 Rural Services Supplemental	0		0.00000		0
13 Unified Law Enforcement					0
14 Other					0
15 Other					0
16 Subtotal All Rural Services Only (B)	3,656,546		3.95000		3,569,361
17 Subtotal Countywide/All Rural Services (A + B)	14,601,955		9.48292		14,351,656
<b>C. Special District Levies:</b>					
18 Flood & Erosion			0.00000		0
19 Voted Emergency Medical Services (partial county)			0.00000		0
20 Other	0		0.00000		0
21 Other			0.00000		0
22 Other			0.00000		0
23 Township ES Levies (Summary from Form 638-RE)	0	0		0	0
24 Subtotal Special Districts (C)	0				0
25 GRAND TOTAL (A + B + C)	14,601,955				14,351,656



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

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



**LONG TERM DEBT SCHEDULE**

This area, lines 1 through 20, is for Countywide Debt Service

Project Name	Amount of Issue	Debt Resolution Number	Principal Due 2024/2025	Interest Due 2024/2025	Bond Registration Due 2024/2025	TOTAL OBLIGATION Due 2024/2025	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
Series 2020 Prairie Ridge Project	4,685,000		315,000	64,095	1,500	380,595	227,554	153,041
Series 2021 VA Campus Demolition Project	11,000,000		340,000	247,080	1,500	588,580	588,580	0
Series 2023 Adkins Development Project	2,190,000		0	100,290	2,000	102,290	50,143	52,145
4						0		0
5						0		0
6						0		0
7						0		0
8						0		0
9						0		0
10						0		0
11						0		0
12						0		0
13						0		0
14						0		0
15						0		0
16						0		0
17						0		0
18						0		0
19						0		0
20						0		0
<b>TOTALS FOR COUNTYWIDE DEBT SERVICE:</b>			655,000	411,465	5,000	1,071,465	866,279	205,186

This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service

								0	0
								0	0
								0	0
								0	0
								0	0
<b>TOTALS FOR PARTIAL COUNTY DEBT SERVICE:</b>							0	0	0



IV. BOARD OF SUPERVISOR ADJOURNMENT

