



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 Marion County Facilities Director Chris Nesteby (641-828-2244 or 641-891-5922).



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 Supervisors is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting

<https://us06web.zoom.us/j/84350120212?pwd=70IKOkZhaALGYnaUTqOHOqqaqNi9xFb.1>

Meeting ID: 843 5012 0212

Passcode: 183928



MARION COUNTY BOARD OF SUPERVISORS SPECIAL AGENDA

3014 E Main St, Knoxville, Iowa

March 25, 2025 8:45 A.M.



I. CALL TO ORDER, PLEDGE OF ALLEGIANCE AND
ROLL CALL

Steve McCombs _____

Kisha Jahner _____

Jim Mueller _____



II. AGENDA

1. March 25, 2025 - Special Session Agenda



III. BUSINESS:

1. Public Hearing:

Proposed FY26 Marion County Property Tax Levies



COUNTY NAME: MARION COUNTY	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2025 - June 30, 2026	COUNTY NUMBER: 63
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The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:

Meeting Date: 3/25/2025 Meeting Time: 08:45 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 2024/2025	Budget Year Effective Tax FY 2025/2026	Budget Year Proposed Tax FY 2025/2026
Taxable Valuations-General Services	1,947,573,367	2,026,145,838	2,026,145,838
Requested Tax Dollars-Countywide Rates Except Debt Service	10,580,076	10,580,076	11,037,227
Taxable Valuations-Debt Service	2,012,529,594	2,086,661,101	2,086,661,101
Requested Tax Dollars-Debt Service	202,219	202,219	344,842
Requested Tax Dollars-Countywide Rates	10,782,295	10,782,295	11,382,069
Tax Rate-Countywide	5.53292	5.31868	5.61266
Taxable Valuations-Rural Services	903,635,635	937,020,685	937,020,685
Requested Tax Dollars-Additional Rural Levies	3,569,361	3,569,361	3,664,585
Tax Rate-Rural Additional	3.95000	3.80927	3.91089
Rural Total	9.48292	9.12795	9.52355
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified Property Tax FY 2024/2025	Budget Year Proposed Tax FY 2025/2026	Percent Change
Urban Taxpayer	256	293	14.45
Rural Taxpayer	439	497	13.21
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified Property Tax FY 2024/2025	Budget Year Proposed Tax FY 2025/2026	Percent Change
Urban Taxpayer	1,132	1,308	15.55
Rural Taxpayer	1,939	2,221	14.54

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at \$150,000 Actual/Assessed Valuation. The Proposed Property taxes assume a 10% increase in property values for the year as a comparison to the current year.

Reasons for tax increase if proposed exceeds the current:

Additional staff employee wage/benefit expenses. Increase in property/liability insurance expense. Price increases in Road Maintenance material.



MARION COUNTY

Summary of Levies

FUNDS	FY 25-26	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	FY 14-15	FY 13-14	FY 12-13	FY 11-12
General	3.39740	3.43137	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
General Supplemental	2.05000	2.00107	2.00107	2.20107	2.40107	2.40107	2.40107	2.25107	2.25107	2.01450	2.01450	2.01160	2.21000	2.21000	2.21000
Mental Health	0.00000	0.00000	0.00000	0.00000	0.39100	0.74796	0.83177	0.88448	0.74794	0.77045	0.81115	0.81546	0.84314	0.89799	0.92538
Debt Service	0.16526	0.10048	0.32896	0.23595	0.24113	0.03905	0.04422	0.10754	0.10812	0.10803	0.11048	0.11022	0.16767	0.14430	0.20110
Total Countywide	5.61266	5.53292	5.83003	5.93702	6.53320	6.68808	6.77706	6.74309	6.60713	6.39298	6.43613	6.43728	6.72081	6.75229	6.83648
Rural	3.91090	3.95000	3.95000	3.95000	3.95000	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	0.00000	0.25000	0.20000	0.20000	0.20000	0.20000	0.20000
All Rural	3.91090	3.95000	3.95000	3.95000	3.95000	3.95000	3.95000	3.95000	3.95000	4.20000	4.15000	4.15000	4.15000	4.15000	4.15000
Total Countywide/All Rural	9.52356	9.48292	9.78003	9.88702	10.48320	10.63808	10.72706	10.69309	10.55713	10.59298	10.58613	10.58728	10.87081	10.90229	10.98648



ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2025 - June 30, 2026

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 2025 Budget Data	3.43137	6,784,001	1,977,053,278	4.00
	Limitation Percentage			
	1			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2026	3.39740	6,985,315	2.97	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	3.95000	3,656,546	925,707,755	3.62
	Limitation Percentage			
	1			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2026	3.91089	3,751,523	2.60	

		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		2,056,076,607		2,026,145,838	
General Basic	2	6,985,315		3.39740		6,883,628
+ Cemetery (Pioneer - 331.424B)	3	0		0.00000		0
= Total for General Basic	4	6,985,315				6,883,628
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	0				0
General Supplemental	6	4,214,957		2.05000		4,153,599
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	390,000				384,319
Debt Service (from Form 703 col. 1 Countywide total)	9	349,782	2,116,591,870	0.16526	2,086,661,101	344,842
Voted Emergency Medical Services (Countywide)	10	0		0.00000		0
Other	11	0		0.00000		0
Subtotal Countywide (A)	12	11,550,054		5.61266		11,382,069
B. All Rural Services Only Levies:	13		959,250,450		937,020,685	
Rural Services Basic	14	3,751,523		3.91089		3,664,585
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	3,751,523		3.91089		3,664,585
Subtotal Countywide/All Rural Services (A + B)	21	15,301,577		9.52355		15,046,654
C. Special District Levies:						
Flood & Erosion	22	0		0.00000		0
Voted Emergency Medical Services (partial county)	23	0		0.00000		0
Other	24	0		0.00000		0
Other	25	0		0.00000		0
Other	26	0		0.00000		0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	15,301,577				15,046,654



BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES	General	Special Revenue	TOTALS Budget 2025/2026 Capital Projects	Debt Service	Permanent	TOTALS Budget 2025/2026	TOTALS Re-Est 2024/2025	TOTALS Actual 2023/2024
Taxes Levied on Property	1 11,037,227	3,664,585		344,842		15,046,654	14,551,656	14,323,947
Less: Uncollected Delinquent Taxes - Levy Year	2 0	0		0		0	0	0
Less: Credits to Taxpayers	3 350,488	140,361		14,889		505,738	503,347	503,347
Net Current Property Taxes	4 10,686,739	3,524,224		329,953		14,540,916	13,848,309	13,820,600
Delinquent Property Tax Revenue	5 500	0		0		500	500	1,617
Penalties, Interest & Costs on Taxes	6 51,000					51,000	53,000	86,097
Other County Taxes/TIF Tax Revenues	7 1,780,845	87,188		5,040	0	1,873,073	1,868,449	1,895,954
Intergovernmental	8 2,156,873	6,974,813		175,921	0	9,307,607	7,495,956	9,003,775
Licenses & Permits	9 32,600	18,700		0	0	51,300	46,500	71,954
Charges for Service	10 2,118,800	12,600		0	0	2,131,400	1,808,700	1,647,087
Use of Money & Property	11 653,000	375		0	0	653,375	610,825	1,358,289
Miscellaneous	12 191,818	40,100		0	0	231,918	207,118	491,892
Subtotal Revenues	13 17,672,175	10,658,000		510,914	0	28,841,089	25,939,357	28,377,265
Other Financing Sources:								
General Long-Term Debt Proceeds	14 0	0		0	0	0	0	2,216,241
Operating Transfers In	15 50,000	2,852,820		0	0	2,902,820	2,830,595	3,247,217
Proceeds of Fixed Asset Sales	16 20,000	150,000		0	0	170,000	65,000	270,848
Total Revenues & Other Sources	17 17,742,175	13,660,820		510,914	0	31,913,909	28,834,952	34,111,571
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	18 6,584,751	477,772			0	7,062,523	6,750,029	5,620,078
Physical Health and Social Services	19 1,801,234	250,000			0	2,051,234	2,124,100	2,153,099
County Environment and Education	21 1,937,591	879,213			0	2,816,804	3,438,407	3,524,201
Roads & Transportation	22 1,039,114	9,441,321			0	10,480,435	10,586,929	8,644,199
Government Services to Residents	23 1,274,781	14,000			0	1,288,781	1,133,110	964,029
Administration	24 5,988,536	0			0	5,988,536	4,988,552	4,551,716
Nonprogram Current	25 0	0			0	0	0	0
Debt Service	26 90,000	0		1,117,064	0	1,207,064	1,071,320	1,175,257
Capital Projects	27 3,410,000	1,625,000		0	0	5,035,000	7,275,000	1,481,795
Subtotal Expenditures	28 22,126,007	12,687,306		1,117,064	0	35,930,377	37,367,447	28,114,374
Other Financing Uses:								
Operating Transfers Out	29 50,000	2,852,820		0	0	2,902,820	2,830,595	3,247,217
Refunded Debt Payments to Escrow	30 0	0		0	0	0	0	0
Total Expenditures & Other Uses	31 22,176,007	15,540,126		1,117,064	0	38,833,197	40,198,042	31,361,591
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -4,433,832	-1,879,306		-606,150	0	-6,919,288	-11,363,090	2,749,980
Beginning Fund Balance - July 1, 2025	33 13,124,582	3,153,148		831,908	0	17,109,638	28,472,728	25,722,748
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0		0	0	0	0	0
Fund Balance - Nonspendable	35 0	0		0	0	0	0	0
Fund Balance - Restricted	36 2,582,613	1,273,842		225,758	0	4,082,213	8,170,703	16,014,561
Fund Balance - Committed	37 0	0		0	0	0	0	0
Fund Balance - Assigned	38 -89,434	0		0	0	-89,434	1,182,666	4,429,766
Fund Balance - Unassigned	39 6,197,571	0		0	0	6,197,571	7,756,269	8,028,401
Total Ending Fund Balance - June 30,	40 8,690,750	1,273,842		225,758	0	10,190,350	17,109,638	28,472,728

Proposed tax rate per \$1,000 valuation for County purposes: 5.61266 urban areas; 9.52355 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 2025/2026	Interest Due 2025/2026	Bond Registration Due 2025/2026	TOTAL OBLIGATION Due 2025/2026	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
Series 2020 Prairie Ridge Project	1	3,675,000		320,000	57,795	1,500	379,295	159,432	219,863
Series 2021 VA Campus Demolition Project	2	11,000,000		390,000	243,979	1,500	635,479	607,350	28,129
Series 2023 Adkins Development Project	3	2,190,000		0	100,290	1,500	101,790		101,790
	4								0
	5								0
	6								0
	7								0
	8								0
	9								0
	10								0
	11								0
	12								0
	13								0
	14								0
	15								0
	16								0
	17								0
	18								0
	19								0
	20								0
TOTALS FOR COUNTYWIDE DEBT SERVICE:				710,000	402,064	4,500	1,116,564	766,782	349,782

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

	21								0	0
	22								0	0
	23								0	0
	24								0	0
	25								0	0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:								0	0	0



IV. BOARD OF SUPERVISOR ADJOURNMENT

