



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/88374781912?pwd=ScwbaUL2uv2BZE9sfndkbZtqHFpSha.1>

Meeting ID: 883 7478 1912

Passcode: 429756



MARION COUNTY BOARD OF SUPERVISORS REGULAR AGENDA

North Annex

2003 N Lincoln St, Knoxville, Iowa

December 23, 2025, 9:00 A.M.



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

Steve McCombs _____

Kisha Jahner _____

Jim Mueller _____



II. AGENDA

1. December 23, 2025 - 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 12/23/2025
2. Marion County Board of Supervisor Regular Minutes: 12/9/2025
3. Marion County Board of Supervisor Special Session Minutes: 12/16/2025
4. Marion County Employee Annual Salary Adjustments. Complete list available in the Human Resource Office.
5. Marion County Conservation Board Warrants #261793 - #261831 through 12/16/2025.



VI. BUSINESS – Discussion and/or Action:

1. Resolution 2025-95:

Agreement Pursuant to Iowa Code Chapter 28E Between Marion County, Iowa, and the City of Pella, Iowa, Regarding Allocation of Local Option Sales and Services Tax Revenues



RESOLUTION NO. 2025-95

**RESOLUTION APPROVING AN AGREEMENT PURSUANT TO IOWA CODE CHAPTER 28E
BETWEEN MARION COUNTY, IOWA, AND THE CITY OF PELLA, IOWA, REGARDING
ALLOCATION OF LOCAL OPTION SALES AND SERVICES TAX REVENUES**

WHEREAS, this agreement is between and among Marion County, Iowa, (hereinafter "County") and the incorporated City of Pella, Iowa (hereinafter "Pella"), (County and Pella hereinafter collectively "Parties"); and

WHEREAS, Chapter 28E, Code of Iowa, allows Parties to enter into agreements; and

WHEREAS, the Parties have determined that there is a need to formulate a workable program for utilizing their respective resources and other appropriate private and public resources to provide for the financing, construction, equipping and maintenance of various public projects within their respective boundaries; and

WHEREAS, the Parties have determined that they should jointly exercise their powers under Chapters 28E and 423B of the Code of Iowa, 2023, as amended, to take certain actions that the parties deem necessary or appropriate to achieve their goals and objectives as they pertain to their respective projects; and

WHEREAS, the County has a local option sales and services tax that has been in effect since January 1, 2004, with no sunset; and

WHEREAS, Pella has a local option sales and services tax that has an automatic repeal date of December 31, 2043; and

WHEREAS, the Parties agree that the formula for distribution of revenues collected from the tax should be amended and that an alternative formula for distribution/allocation of the revenues should be agreed upon; and

WHEREAS, it is in the best interest of all citizens of Marion County that an agreement be reached.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Pella, Iowa that the Mayor and City Clerk, on behalf of the City of Pella, are hereby authorized and directed to execute the Agreement Pursuant to Iowa Code Chapter 28E between Marion County, Iowa, and the City of Pella, Iowa Regarding Allocation of Local Option Sales and Services Tax Revenues.

Passed and approved this 23rd day of December 2025.

ATTEST:

Jake Grandia, County Auditor

Kisha Jahner, Chair



**AGREEMENT PURSUANT TO IOWA CODE CHAPTER 28E BETWEEN
MARION COUNTY, IOWA, AND THE CITY OF PELLA, IOWA REGARDING
ALLOCATION OF LOCAL OPTION SALES AND SERVICES TAX REVENUES**

WHEREAS, this agreement is made this _____ day of _____, 2025, by, between and among Marion County, Iowa, (hereinafter "County") and the incorporated City of Pella, Iowa, (hereinafter "Pella") (County and Pella hereinafter collectively "Parties"); and

WHEREAS, Chapter 28E, Code of Iowa, allows the Parties to enter into agreements; and

WHEREAS, the Parties have determined that there is a need to formulate a workable program for utilizing their respective resources and other appropriate private and public resources to provide for the financing, construction, equipping and maintenance of various public projects within their respective boundaries; and

WHEREAS, the Parties have determined that they should jointly exercise their powers under Chapters 28E and 423B of the Code of Iowa, 2023, as amended, to take certain actions that the Parties deem necessary or appropriate to achieve their goals and objectives as they pertain to their respective projects; and

WHEREAS, the County has a local option sales and services tax that has been in effect since January 1, 2004, with no sunset; and

WHEREAS, Pella has a local option sales and services tax that has been in effect since January 1, 2002, with an automatic repeal date of December 31, 2043; and

WHEREAS, the Parties agree that the formula for distribution of revenues collected from the tax should be amended and that an alternative formula for distribution/allocation of the revenues should be agreed upon; and

WHEREAS, it is in the best interest of all citizens of the County that an agreement be reached.

NOW THEREFORE, in consideration of the premises and the mutual obligations of the Parties hereto, each of them does hereby covenant and agree with the others as follows:

1. The term of the agreement is from January 1, 2026, to December 31, 2028.
2. The County will redistribute 8% of countywide local option sales and services tax revenues to Pella during the period of January 1, 2026, to December 31, 2028. This redistribution will occur only if Pella collects a local option sales and services tax for the applicable year it requests a redistribution from the County.
3. The local option sales and services revenues redistributed by the County to Pella shall be distributed in accordance with the schedule attached hereto, marked Exhibit A, and incorporated herein by reference as if fully set forth herein.

4. This Agreement becomes effective upon the execution by the Parties as to the commitment of the Parties to be bound by the allocation established. This Agreement shall remain in effect through December 31, 2028, unless dissolved by mutual agreement approved by the governing body of each of the Parties and compliance with requirements of the Code. In no event shall this Agreement be terminated until any and all obligations issued by any of the Parties pursuant to Iowa Code 423B.10 are paid in full.
5. No amendment to this agreement shall be effective unless approved by each of the Parties that are collecting the local option sales and services tax.
6. The Parties to this Agreement reserve the right to terminate this agreement in the event the State of Iowa passes legislation which materially changes the distribution of local option sales and services tax funds.
7. No separate legal or administrative entity is created by this Agreement, and no joint budget shall be adopted for purposes of this Agreement. Each of the Parties shall pay its own costs.
8. The Parties shall acquire no property jointly by the operation or execution of this Agreement.
9. This Agreement may be executed in any number of counterparts, each of which shall be regarded as an original and all of which shall constitute but one in the same instrument.
10. If any provision of this Agreement is for any reason held to be illegal or invalid, such illegality or invalidity shall not affect any other provision entered into, each of which shall be construed and enforced as if such illegal or invalid portion were not contained herein. Nor shall such illegality or invalidity of any application thereof affect any legal and valid application thereof, and each such provision shall be deemed to be effective in the manner and to the full extent permitted by law.
11. This Agreement shall be governed and construed in accordance with the Laws of the State of Iowa.

Exhibit A

1. The redistribution from the County to Pella as stated in sections two and three of this Agreement will be computed on a calendar year basis.
2. The redistribution from the County to Pella will occur only if Pella collects a local option sales and services tax for the applicable year it requests a redistribution from the County.
3. To receive a local option sales and services tax redistribution, Pella must invoice the County by March 31st for the previous calendar year's collections. If actual countywide receipts are not available at the time of billing, then estimated receipts will be used. Payment from the County will be due within thirty days of the date of the invoice.
4. When actual receipts are available, Pella will submit a reconciliation report to the County that addresses any overpayments or underpayments. In the case of an overpayment, Pella will send a refund to the County along with the reconciliation report. In the event of an underpayment, the County will have thirty days from receipt of the reconciliation report to redistribute the additional funds.

Example for January 1, 2026, to December 31, 2026 (Calendar Year 2026):

- Pella collects local option and services taxes from January 1, 2026, to December 31, 2026.
- By March 31, 2027, Pella invoices the County for an estimated 8% of countywide local option sales and services tax collections for January 1, 2026, to December 31, 2026.
- When actual countywide local option sales and services tax receipts are available, Pella submits a reconciliation report to the County based on actual collections for January 1, 2026, to December 31, 2026.
 - In the case of an overpayment, Pella will send a refund to the County along with the reconciliation report.
 - In the case of an underpayment, the County will have thirty days from receipt of the reconciliation report to redistribute the additional funds.

2. Board of Supervisors –

Marion County Salary Survey Financial Options



3. Appointment:

Marion County Conservation Board

- Chad Boehlje – term ending 12/31/2030



4. Appointment –

Marion County Board of Health

- Dr. Timothy McCoy – term ending 12/31/2028



5. Appointment –

Marion County Civil Service Commission

- Jim Saunders – To Fill Vacancy – term ending 12/31/2028



6. Board of Supervisors –

Services Agreement with Ahlers & Cooney, P.C. regarding Junction 92 Construction Project



7. Resolution 2025-96:

Marion County Junction 92 Project Change Orders:

#6 – Revised

#7 – Revised

#8 – Amended

#9

#10



RESOLUTION NO. 2025-96

WHEREAS; on November 28, 2023, Marion County received bids for the Marion County Maintenance Facility (the "Project") described as the main shop at the Road Department's Junction 92 Facility; and;

WHEREAS; Breiholz Construction Co. has been presented the change orders FRK Architects-Engineers, P.C. worked through with Marion County, the contractors, and design team to propose the changes following the issues that have arose;

WHEREAS; Marion County reviewed and accepted the proposed Change Requests associated with each of the following proposed Change Orders;

Change Order No. 6 – REV	\$6,103.65
Change Order No. 7 – REV	\$0.00
Change Order No. 8 – AMENDED	\$1,412.36 (amount previously approved)
Change Order No. 9	\$0.00
Change Order No. 10	(\$14,573.65)

WHEREAS; the requests result in a net decrease of \$7,057.64 to the contract amount;

NOW THEREFORE, BE IT RESOLVED; that Marion County approve Change Orders No. 6-REV, 7-REV, 8-AMENDED, 9, & 10 of (\$7,057.64) for the Project with; Breiholz Construction resulting in a change in the contract sum from \$5,597,506.60 for the construction of a new Road Department shop in Marion County, IA to \$5,590,448.96.

Adopted this _____ day of December 2025

Kisha Jahner
Marion County Board Chair

Attest:

Jake Grandia, Marion County Auditor

8. Resolution 2025-97:

Marion County Junction 92 Project Certificate of Substantial Completion #1 – Fuel System



RESOLUTION NO. 2025-97

WHEREAS: on November 28, 2023, Marion County received bids for the Marion County Maintenance Facility (the "Project") described as the main shop at the Road Department's Junction 92 Facility; and;

WHEREAS: Breiholz Construction of Des Moines, Iowa submitted the lowest responsible bid and and subsequently were awarded the contract with Marion County;

WHEREAS: the Project has progressed to a point Marion County requests partial use of the completed building upon recommendation from third-party vendor to prime the fuel pumps and system and maintain usage throughout the winter months;

WHEREAS: Marion County specifically requests usage of the Power Supply to the Owner provided fuel island from the Project, which does not relieve the Contractor of responsibility to complete all work in accordance with the contract documents, even if associated with this portion of the Project;

NOW THEREFORE, BE IT RESOLVED: that Marion County accepts the Certificate of Substantial Completion for the portion of the work designated in the AIA Document G704-2017 to this resolution for the Project with Breiholz Construction for partial use or occupancy of the Project in order to use the Power Supply serving the Owner provided fuel island.

Adopted this _____ day of December 2025

Kisha Jahner
Marion County Board Chair

Attest:

Jake Grandia
Auditor

9. Board of Supervisor Updates



VII. BOARD OF SUPERVISOR ADJOURNMENT

