LINN COUNTY BOARD OF SUPERVISORS
CEDAR RAPIDS, LINN COUNTY, IOWA
WEDNESDAY, MARCH 27, 2024 9:00 A.M.

The Board met in session at the Linn County Jean Oxley Public Service Center. Present: Chairperson Running-Marquardt, Vice Chairperson Rogers and Supervisor Zumbach. Board members voting "AYE" unless otherwise noted.

Chairperson Running-Marquardt called the meeting to order.

Motion by Rogers, seconded by Zumbach to open a Public Hearing on proposed property tax levy for Fiscal Year 2025. Proof of publication was presented.

Sara Bearrows, Budget Dir., stated that she has received several phone calls which are more so about the property tax mailing that was required to be sent out from the Auditor's Office pursuant to new legislation. The purpose of the mailer was to show what each jurisdiction proposes to do with their tax levy. The Board will hold the final budget hearing on April 17th at 10:00 a.m.

Bearrows presented a PowerPoint and explained the FY 2025 Budget process and summary as follows:

- Countywide levy rate increased to $6.07 from $5.96 in FY24.
- Rural rate decreased to $2.63 from $2.71 in FY24 and includes a reduction of $1.00 for rural residents from Local Option Sales Tax (LOST) allocation.
- Expenditure budget of $157.1 million, an increase of $4.9M or 3.2% due to the following:
    - Increase in salaries and wages: non-bargaining unit and confidential budgeted at 4%; bargaining unit increases will be 4% for AFSCME, AFSCME Conservation, and AFSCME EMA; bargaining unit increases will be 5.75% for PPME (deputies), IBEW (sergeants) and IBEW (assistant county attorneys); health insurance and dental rates will not change.
    - Increase in software contracts: average of 9%.
    - Increase in utilities: 11% increase in electric, 6% increase in gas, and 5% increase in water.
    - Increase in Elections costs due to a November 2024 Presidential election.
    - Increase in debt service payments due to the issuance of voter-approved Water and Land Legacy Bonds.

Supervisor Rogers thanked Dawn Jindrich and Sara Bearrows for guiding the Board through a challenging budget noting all of the pressures placed on the Board resulting in a cut of $2 million. He explained that all Board meetings were open to the public and that the previously mentioned mailer was an unfunded mandate by the State (which caused confusion). He noted that they have been doing zero growth budgeting for well over a decade and the proposed levy rate today is lower than when they had a five member Board in 2009. This was a compromised budget and difficult decisions were made. Next year there will be even more difficult budget decisions to be made.

Chairperson Running-Marquardt also commended the amount of work by Jindrich and Bearrows. They listened to the Board, worked with Department Heads and Elected Officials since last November to identify ways to save money. They cut $2 million while trying to find efficiencies. Many staff positions identified by Department Heads & Elected Officials were not funded. The Board worked very hard to take into consideration everyone's hard earned dollars when they moved to raise the levy rate 11 cents and still provide the level of excellent service to Linn County citizens. She also noted that about 15% of a property tax bill goes to the County. She also agreed that the mandated mailer caused a lot of confusion for folks but it did provide a breakdown of where their tax dollars go. She also read a statement from the County Assessor stating the deadline to appeal a property assessment.

Supervisor Zumbach stated that none of his comments have anything to do with the lack of work that was put into the budget by Jindrich and Bearrows. He stated that the one good thing that came out of the mailer is that people actually came to today's budget meeting. He reminded everyone that the first public meetings start before Thanksgiving and that input received then could be taken into consideration. He also stated that he understands what the Legislators wanted to do based on feedback they received from citizens regarding property taxes. They could have done better. The three Supervisors had to compromise on the budget at the end. All three were frustrated where it ended up. He hopes that in the future, residents come to the meetings early in the process. He received several phone calls about today's meeting and he encouraged everyone to come.

Nelson Baethke, Ivanhoe Rd, stated that he appreciates the effort that everyone put into the budget and understands how difficult it must have been. However, he stated that it would help a lot if there was a written communication about the choices that were being made by both those who put the budget together and members of the County. The general public would be much more accepting because they would know more about the cost savings that have been implemented. All they see is a constant demand for more money. He also questioned the increase in utilities and asked what happened to all the savings from renewable energy that was supposed to reduce those costs.

Kelly Merta, Quail Ridge Rd., stated that she echoes what Mr. Baethke said about electric rates. She requested budget information from the county to look at what's been paid previously, and she has concerns about the Homeless Overflow Shelter, General Assistance and all of the areas of the budget that are impacted significantly. She stated that there are actions being taken by this Board to approve projects that are driving those increases in rates. She urged the Board to take action to file with the Iowa Utility Board. There are concerns about the impact that three increases are having on their budget this year and next year. They don't know what's going to happen at the State with those budget impacts from utilities.

Jane Russell, Frozen Hill Rd., clarified information on the date (deadline) of the Assessor's Board of Review which is April 30. She gave her perspective on the budget increase, noting that she just paid her second half property taxes. She stated that she lives in a modest house, and she will be okay but there are others that will not. It will be a problem for young families. She also addressed Supervisor Roger's statement about the levy rate decreasing since 2009. She questioned the difference between the taxable value of the county in 2009 compared to now and that is why the levy rate went down.

Motion by Zumbach, seconded by Rogers to close public hearing.

Adjournment at 9:45 a.m.

Respectfully submitted,

JOEL D. MILLER, Linn County Auditor
By: Rebecca Shoop, Deputy Auditor

APPROVED BY:

KIRSTEN RUNNING-MARQUARDT, Chairperson
Board of Supervisors