

LINN COUNTY BOARD OF SUPERVISORS
 CEDAR RAPIDS, LINN COUNTY, IOWA
 WEDNESDAY, APRIL 17, 2024 10:00 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 and led the Pledge of Allegiance.

Motion by Running-Marquardt, seconded by Zumbach to approve minutes of Apr. 10, 15 &16, 2024 as printed.

Motion by Rogers, seconded by Zumbach to approve claims for payable checks dated 4/17/24 #71014254-#71014307 in the amt. of \$65,485.30; and ACH in the amt. of \$941,062.79; for a total of \$1,006,548.09; approve payable voided checks in the amt. of \$1,008.00; and the following segregated claims: Matt Warfield \$234.00 Gazette Subscription – No Receipt
 Jessica Black \$12.00 – Water
 Jessica Black \$36.34 – Paper Towels for office
 Jessica Black \$35.31 – Kleenex, dish soap
 Joal Miller \$21.39 – Software Subscriptions – No Receipt
 Ryan Schlader \$130.62 – Meeting Food (two receipts)
 Ande Hendricks \$14.47 – Kleenex
 Jody Bridgewater \$24.07 – Paper Plates/Dish soap

Motion by Running-Marquardt, seconded by Rogers to approve Consent Agenda as follows:

Receive and place on file the Recorder's Quarterly Report for January through March 2024.

Receive and place on file the Auditor’s Quarterly Report for the quarter ending March 31, 2024, in the amount of \$457,666.16. The total for the Auditor transfer fees deposited by the Recorder with the County Treasurer is in the amount of \$8,450.

Resolution 2024-4-52 approving a Residential Parcel Split for SHERMAN'S THIRD ADDITION...The following description is a summary of Resolution 2024-4-52 as passed and approved by Linn County Board of Supervisors, effective April 17, 2024.
 SHERMAN'S THIRD ADDITION (Case # PFP23-0009) to Linn County, Iowa, containing two (2) lots, numbered lot 1 and lettered lot A, a subdivision of real estate located in the NWNE of Section 3, Township 84 North, Range 7 West of the 5th P.M., Linn County, Iowa, described as follows: Beginning at the South Quarter Corner of Section 9, Township 85 North, Range 6 West of the Fifth Principal Meridian; thence N0°45'10"W along the west line of the Southeast Quarter of said Section 9, a distance of 152.07 feet to the southeasterly right of way of Bunker Hill Road; thence N49°16'28"E along said right of way, 325.51 feet to the southerly right of way of Rath Road; thence southeasterly 324.14 feet along said right of way and the arc of a 878.60 foot radius curve, concave northeasterly, chord bears S59°29'43"E, 322.31 feet; thence S64°14'51"E along said right of way, 42.90 feet to the westerly right of way of Iowa Highway 13; thence southwesterly 204.52 feet along said right of way and the arc of a 3986.00 foot radius curve, concave southeasterly, chord bears S30°43'15"W, 204.50 feet; thence southwesterly 778.74 feet along said right of way and the arc of a 3986.00 foot radius curve, concave southeasterly, chord bears S24°04'14"W, 777.50 feet; thence S47°41'57"W along said right of way, 77.40 feet; thence S27°16'25"W along said right of way, 154.50 feet to the west line of the Northeast Quarter of Section 16; thence N0°43'53"W along said west line, 893.00 feet to the point of beginning. Said parcel contains 7.85 acres, subject to easements and restrictions of record.
 The full text of the Resolution may be inspected in the Linn County Auditor's Office located at 935 Second Street SW, Cedar Rapids, Iowa, during regular business hours, 8:00 a.m. to 4:30 p.m. Monday through Friday or on the Linn County website at www.linncountyiowa.gov.

Resolution 2024-4-53
 A RESOLUTION APPROVING PETITIONS FOR THE SUSPENSION OF THE COLLECTION OF FISCAL YEAR 2024/ASSESSMENT YEAR 2022 PROPERTY TAXES WHEREAS, the Linn County Board of Supervisors is this day presented with properly filed, duly sworn petitions for the suspension of the collection of property taxes and/or special assessments pursuant to Iowa Code Section 427.8; and WHEREAS, the properties for which the assessments against the Petitioners are made lie within Linn County, Iowa; and WHEREAS, the Petitioners are unable to contribute to the public revenue by reason of age, infirmity, or both. BE IT THEREFORE RESOLVED by the Linn County Board of Supervisors, this date met in lawful session, that the attached petitions are approved for the Petitioners, parcels, and tax years described as follows:

PETITIONER	PARCEL #	TAX YEARS
Chesmore, Leanne	14321-35002-00000	2022
Jacobson, Rodney	06314-01003-00000	2022
Smith, Brice & Sharon	15063-26009-00000	2022
Starks, Kenneth & Patricia	01283-76002-00000	2022

BE IT FURTHER RESOLVED the Linn County Board of Supervisors orders the Linn County Treasurer to suspend the collection of the property taxes assessed against the Petitioners or the Petitioner's estates, for the parcels listed above for the tax years as indicated.

Approve and authorize the Chair to sign Fiscal Year 2024 Iowa Department of Transportation (IDOT) Secondary Road Budget Version 2.

Approve and authorize the Chair to sign the Request for Release of Funds and Certification related to the Community Development Block Grant (CDBG) for the Linn County 3rd Fire District generator project.

Approve and authorize the Chair to sign an American Rescue Plan Act (ARPA) Subaward Agreement between Linn County and the City of Central City, Iowa for the Central City Senior Dining Program in the amount of \$50,000.

Approve and authorize the Chair to sign an amendment to the subaward agreement between Linn County and City of Walker for the Replacement of Water Main on Greene Street Project to extend the period of performance and to expand the eligible use of obligated funds.

Approve and authorize the Chair to sign a Vacancy Form request for an increase of part-time hours from 20hrs to 30hrs for the Senior Account Clerk at the Linn County Community Services, Core Services Department.

Motion by Running-Marquardt, seconded by Rogers to approve the following Employment Change Roster (payroll authorizations):

TREASURER'S OFFICE

Treasurer TeamLead	Maddi Lawler	Promotion – internal applicant 04/20/24
56E \$27.08 – 57D \$27.76 Replaces L. Hastings		

COUNTY ATTORNEY'S OFFICE

Prosecutor III	Jennifer Erger	Promotion 05/28/24 \$122,393.80 -
\$128,513.49/annually Replaces M. Harris		

SHERIFF'S OFFICE

Communications Oper.	Elisa Atwood	Termination/resignation 04/12/24
Deputy Sheriff	Bryce Wilson	New hire – FT 05/28/24 DB \$31.99
Financial Analyst	Melissa Ash	Promotion 04/20/24 58E \$31.79 -
\$82,369/annually Replaces J. DeVries		

COMMUNITY SERVICES

Center Aide	Rose Mahnke	Termination of additional/on-call
position 03/30/24		

JUVENILE DETENTION

Youth Counselor	Riley Gardner	Termination 04/02/24
Youth Counselor	Kylie Mulder	End of probation 04/11/24 36A \$25.09 +
\$.25 – 36B \$26.34 + \$.25		
Youth Counselor	Kylie Mulder	Termination/resignation 04/15/24
Youth Leader	Paris Jones	New hire – FT 04/29/24 55A \$20.42 + \$
.25 Replaces J. Carmody		
Youth Leader	Aubrey Backous	Transfer from Intern to FT, permanent
05/11/24 \$20.00/hr – 55A \$20.42 + \$.25 Replaces S. Sanchez-Ybarra		
Youth Counselor	Miriah Ankney	New hire – FT 05/13/24 36A \$25.09 + \$
.25 Replaces M. Bjorklund		
Intern	Teagan Hall	New hire – PT, temporary 04/15/24
\$20.00/hr		
Intern	Emma Zednick	New hire – PT, temporary 04/15/24
\$20.00/hr Replaces A. Backous		
Intern	MeganTitterington	New hire – PT, temporary 04/29/24
\$20.00/hr Replaces S. Melton		
Intern	Savanna Rietgraf	New hire – PT, temporary 05/13/24
\$20.00/hr Replaces P. Higby		
JDDS Supervisor	Alyxzandra Brake	New hire – FT 04/29/24 Gr 25 \$30.29
Replaces C. Stoddard		
JDDS Supervisor	Alicia Haan	New hire – FT 04/29/24 Gr 25 \$30.29
Replaces S. Jones		
JDDS Supervisor	Marcus Wise	Termination/resignation 07/06/24
<u>ENGINEERING</u>		
Clerical Specialist	Kelly Kelly	Correction to name on 04/08/24 roster
Light Equipment Oper.	Jason Fagle	Step increase/contract 05/16/24 17C
\$25.26 – 17D \$26.26		
Account Technician	Ian Graham	Step increase/contract 05/16/24 58C
\$28.68 – 58D \$30.14		
Intern	Tristin Sorgenfry	New hire – temporary/seasonal
05/28/24 \$20.00/hr		

Temp Roadway Mtc Wrkr 05/28/24 \$20.00/hr	Daniel Cook	New hire – temporary/seasonal
Temp Roadway Mtc Wrkr 05/28/24 \$20.00/hr	Cole Mollenhauer	New hire – temporary/seasonal

Sonia Evans, Finance & Budget, presented a request for an American Rescue Plan Act funding request for The Shakespeare Garden Revitalization Project at Ellis Park.

Al Pearson, Pres. of NW Neighborhood Assoc., stated that this project is to revitalize the 97-year-old Shakespeare Gardens that were destroyed in the 2008 flood. They have raised \$500,000 for this and will be going out to bid by the city of Cedar Rapids. The Community Attraction Grant requires support from both the city and the county. Cedar Rapids has committed \$15,000 and they are asking for \$15,000 from the County.

Chairperson Running-Marquardt praised Pearson for being a community minded leader.

Motion by Rogers, seconded by Zumbach to approve an American Rescue Plan Act funding request for The Shakespeare Garden Revitalization Project at Ellis Park.

Anthony Arrington, Compensation Board Chr., presented the Compensation Board’s recommendation for Fiscal Year 2025 Elected Officials Salaries in the amount of 7%.

Supervisor Rogers stated that the Board will be reducing that recommendation, and it is no reflection on the Compensation Board but rather it is a reflection of budget realities.

Motion by Rogers, seconded by Running-Marquardt to adopt Resolution 2024-4-54

A Resolution Relating to Fiscal Year 2025 Elected Officials Salaries

WHEREAS, the Linn County Compensation Board, in accordance with Iowa Code Sections 331.905 and 331.907, meets annually to review the compensation paid to the Linn County auditor, treasurer, recorder, sheriff, attorney, and supervisors, and comparable officers in other Iowa counties, other states, private enterprise, and the federal government; and, WHEREAS, upon completing its review, the Compensation Board prepares a recommended compensation schedule for the county’s elected officers for the succeeding fiscal year to submit to the board of supervisors for inclusion in the county’s budget; and, WHEREAS, the fiscal year 2024 compensation schedule for elective Linn County officers is: auditor, treasurer, recorder, and supervisors – \$130,090.80; sheriff – \$184,724.28; and attorney – \$209,537.95; and WHEREAS, the Linn County Compensation Board met on January 22, 2024, at which time it voted to recommend a 7.0% increase in the compensation paid to the sheriff, attorney, auditor, treasurer, recorder, and supervisors for fiscal year 2025, which begins July 1, 2024. WHEREAS, the Linn County Compensation Board submitted its recommended fiscal year 2025 compensation schedule to the Linn County Board of Supervisors; and WHEREAS, the Board of Supervisors, upon receipt and review of the recommended fiscal year 2025 compensation schedule, determined that it will reduce the increases recommended by the Linn County Compensation Board by 42.8% and set the percentage increase at 4.0% for compensation paid to all Linn County elected officers in fiscal year 2025. BE IT THEREFORE RESOLVED by the Linn County Board of Supervisors that the final fiscal year 2025 compensation schedule for Linn County elected officers is as follows:

Auditor	\$5,203.63 increase or \$135,294.43 total salary
Treasurer	\$5,203.63 increase or \$135,294.43 total salary
Recorder	\$5,203.63 increase or \$135,294.43 total salary
Supervisors	\$5,203.63 increase or \$135,294.43 total salary
Sheriff	\$7,388.97 increase or \$192,113.25 total salary
Attorney	\$8,381.52 increase or \$217,919.47 total salary

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED, by the Linn County Board of Supervisors, this date met in lawful session, that the salary for all elected officers of Linn County, Iowa, be increased according to the amount previously stated for fiscal year 2025, and effective July 1, 2024.

Chairperson Running-Marquardt stated that the Board took into consideration several factors when coming to their decision to approve 4%. She appreciates the Compensation Board and Elected Officials working with them.

Supervisor Zumbach clarified that they are only reducing the recommendation of the Compensation Board. No salary is being reduced.

VOTE: ALL AYE

Motion by Running-Marquardt, seconded by Rogers to open a public hearing on proposed Fiscal Year 2025 budget.

Sara Bearrows, Budget Dir., presented proof of publication and a Power Point including the following budget summary:

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. Cedar Rapids – average residential assessment increase of 15%
66% of residential properties will see a decrease in Linn County tax portion
34% of residential properties will see an increase in Linn County tax portion

Non-Cedar Rapids – average residential assessment increase of 25%
24% of residential properties will see a decrease in Linn County tax portion
76% of residential properties will see an increase in Linn County tax portion
Commercial business will see an average increase of 16.2% in Linn County tax portion due to an average increase in assessed value of 14.5% and an increase in the countywide levy rate; no change in the state rollback.
Agricultural properties in Linn County will see a 3.9% increase in Linn County tax portion due to an average increase in assessed value of 32% and an increase in the countywide levy rate, coupled with a change in the state rollback.
Property taxes levied: \$83.3 million, an increase of 6.5% from FY24 due to the increase in the countywide levy rate and valuation growth.
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.
Cedar Rapids – average residential assessment increase of 15%
66% of residential properties will see a decrease in Linn County tax portion
34% of residential properties will see an increase in Linn County tax portion
Non-Cedar Rapids – average residential assessment increase of 25%
24% of residential properties will see a decrease in Linn County tax portion
76% of residential properties will see an increase in Linn County tax portion
Commercial business will see an average increase of 16.2% in Linn County tax portion due to an average increase in assessed value of 14.5% and an increase in the countywide levy rate; no change in the state rollback.
Agricultural properties in Linn County will see a 3.9% increase in Linn County tax portion due to an average increase in assessed value of 32% and an increase in the countywide levy rate, coupled with a change in the state rollback.
Property taxes levied: \$83.3 million, an increase of 6.5% from FY24 due to the increase in the countywide levy rate and valuation growth.

There were no oral or written comments or objections.

Motion by Running-Marquardt, seconded by Rogers to close public hearing.

Motion by Rogers, seconded by Running-Marquardt to approve the Fiscal Year 2025 proposed budget and certificate of taxes and adopt Resolution 2024-4-55

A RESOLUTION APPROVING FISCAL YEAR 2025 PROPOSED BUDGET

WHEREAS, the Linn County Board of Supervisors have considered the proposed fiscal year 2025 county budget and certification of taxes; and, WHEREAS, a notice concerning the proposed county budget was published as required and posted on the county web site and social media accounts; and, WHEREAS, a public hearing concerning the proposed county budget was held on April 17, 2024, NOW, BE IT THEREFORE RESOLVED by the Linn County Board of Supervisors as follows: The county budget and certification of taxes for fiscal year 2025, as set forth in the Proposed Budget Summary, is hereby adopted, and the Board of Supervisors and County Auditor are hereby authorized to sign the approved fiscal year 2025 county budget.

Discussion: Supervisor Zumbach stated that he will vote for the budget, noting that there was compromise but they could have done better, especially when it comes to funding their own needed statutory departments over organizations that are not a part of Linn County government. As a taxpayer, he expressed his appreciation for State Legislators who listened and acted on the overwhelming need for property tax relief. However, that is not how he would have done it. There are still much needed things that could be done with property taxes especially when it comes to how properties are assessed. He wanted his colleagues to know that he intends to vote in favor of the budget and appreciates the compromises that everyone made.

Supervisor Rogers agreed that it was a compromised budget. Based on House File 718 they had to make some very difficult spending cuts and then some very strategic spending decisions. The difference between what was approved and what Supervisor Zumbach suggested was a little less than \$400,000 of a \$150 million budget. That meant that they agreed on almost 99.7% of the budget and a lot that was compromised included having to cut programs that he helped build and maintain over his career in order to make the budget work. Compromise is expected particularly at the local level. Not everyone got what they wanted. This budget, while painful, represents the very best of what Linn County is and this is a very professional high caliber Board that looks at each other's needs and wants. There were some very difficult decisions and the outcome through compromise is the best budget that a three-member Board with different perspectives could hope for.

Chairperson Running-Marquardt stated that today they had an employee recognition breakfast where they had the chance to honor some retired employees and employees dedicated and still working for over 35 years of service. These employees are giving of themselves, their lives and excellence to serve the community. The Board had a lot of challenges with the budget, noting that they had constraints because of the legislation that was put forth but she believes that they rose to those challenges as a Board and as a County.

Not everyone got everything they wanted and that was in the spirit of working together and doing the best they could with what they had presented to them to move the County forward. They were also working on different initiatives. They are looking at not only the quality of the investments but also looking for efficiencies and that's been a task that they have been working on with a lot of departments and Elected Officials. They asked all employees if they had any ideas of ways to maintain the excellence of service but also look for savings. They received many responses and as a team they came together. She thinks about every dollar that they spend and reflected on watching her grandmother journaling all her expenditures. They are trying their best to be good stewards of the tax dollars. Linn County is one of the best, if not the best, counties in the State of Iowa. She could not be prouder to work with the fine individuals in Linn County and to serve the people of Linn County. She believes that this budget does a good job reflecting choices and what they hold as priorities.

VOTE: ALL AYE

Legislative Update – Supervisor Zumbach stated that he spoke with the Board's lobbyist, and they hope to be done this week. The bill for the Mental Health Access Center got through the Senate and is on to the Governor.

Motion by Rogers, seconded by Running-Marquardt to enter into a closed session to discuss pending litigation, pursuant to Code of Iowa 21.5(1)(c).

VOTE: Running-Marquardt – Aye Rogers – Aye Zumbach - Aye

Motion by Rogers, seconded by Running-Marquardt to go out of closed session.

VOTE: Running-Marquardt – Aye Rogers – Aye Zumbach - Aye

Adjournment at 11:01 a.m.

Respectfully submitted,

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

APPROVED BY:

KIRSTEN RUNNING-MARQUARDT, Chairperson
Board of Supervisors