



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/82848053918?pwd=wwre7Dt7P4TWnF5PptmkY4wJoEaJp7.1>

Meeting ID: 828 4805 3918

Passcode: 445330



MARION COUNTY BOARD OF SUPERVISORS REGULAR AGENDA

3014 E Main St, Knoxville, Iowa

January 23, 2024 1:00 P.M.



I. CALL TO ORDER AND ROLL CALL

Mark Raymie_____

Steve McCombs_____

Kisha Jahner_____



II. AGENDA

1. January 23, 2024 - Special Session Agenda



III. BUSINESS:

1. Discussion/action as necessary: Fiscal Year 2024-2025 Budget Sessions

- Budget Kick Off
- Road Department
- Impact
- Miscellaneous – Countywide Budget



COUNTY BUDGET INSTRUCTIONS Fiscal Year 2024/2025

Local Government Budgets Online Application

You must use the Department of Management (DOM) Local Government Budgets online application to complete your budget.

Go to the County Resource page on DOM web site here:

<https://dom.iowa.gov/counties>

Scroll down and select the blue button titled "Access System"

[Local Budget, Valuation & AFR System](#)

[Access System](#)



Log in using your A&A account ID. Please contact the Service Desk if assistance is needed with an A&A password or with the A&A system. Select Help in the blue box or "Report Issue to State Service Desk" if needed.

CHANGES DUE TO HF 718:

Changes to County General Basic and Rural Basic

Strikes 331.426, which allows counties to exceed the General Basic and Rural Basic rates by publishing an extra notice. Requires an election to exceed the basic levies and limits their length moving forward

Retains 3.50 and 3.95 for FY24 and prior

Allows any existing exceeding amount included in FY24 budgets to be included in the base calculation of the maximum basic rates for FY25

Provides a mechanism for basic levy rates to be reduced if non-TIF taxable growth triggers are met or exceeded

Goal is to bring all levies back under or to the max rate over time. Rate each year becomes part of the calculation for the next year

Maximums will go back to 3.50/3.95 in FY29

Reduces General Basic or Rural Basic levy by constraining growth by 2% or 3% each year, depending on the trigger hit

- Non-TIF taxable growth under 3%, no reduction
- Non-TIF taxable growth over 3% but less than 6%, 2% reduction factor applied
- Non-TIF taxable growth over 6%, 3% reduction factor is applied

Elimination of Max Levy Hearing and Addition of Proposed Tax Hearing with Notice and Mailing

Requires counties (as well as cities and schools) to publish notice and hold a hearing on their tax asking. Additionally, a mailing will be sent by the county auditor by March 20 to taxpayers to alert them of the hearings. The Proposed Tax Notice page must be completed by March 15 as it provides the data the county auditor needs for the mailing.

The following information will be included:

–Total Current Year Tax Rate and Dollars (DOM Provides)

–Proposed Budget Year Tax Rate and Dollars (county provides via hearing notice)

–If there is an increase, an explanation of the reasons for the increase, detailing specific purposes or programs (county provides via hearing notice)

–An example of the tax impact on a residential and commercial property (DOM Provides)

–Percentage of current year property tax rate in relation to other levy authorities (DOM Provides)

–Time, Date and Place of hearing on this proposal (county provides via hearing notice). HEARING CANNOT OCCUR DURING ANOTHER MEETING

Requires notice be published of this public hearing in the same manner as the regular budget notice (not less than 10, no more than 20 days before the date of the hearing in all county newspapers). Requires it be placed on county's web page and social media

After the hearing is held:

At that point, the county proceeds with the budget process as always (set a date for public hearing, with a notice published/posted not less than 10 no more than 20 days from the hearing date.)

Requires the regular public hearing notice for the budget to include a statement regarding the process to protest a county budget-DOM has included this in the forms.

Notice of public hearing published in all county newspapers selected under *Code of Iowa Chapter 349*.

Must be published not less than 10 nor more than 20 days before the hearing.

Budgeted expenditures and levies may be reduced as a result of the public hearing, but may not be increased.

Lastly, the budget deadline was extended to **April 30**.

Additional Reminders:

Commercial and Industrial Phase Out

Code of Iowa 441.21A phases out the State's replacement payments of revenue lost via the 90% assessment limitation (rollback) of Commercial, Industrial and Railroad property. Essentially, what the county received in FY22 will be phase out by 1/8 until they will receive \$0 in FY30.

To see an estimation of the revenue to be received during the phase out of the Commercial and Industrial Replacement, please use the tool listed on the DOM web site here:

<https://dom.iowa.gov/resource/commercial-industrial-replacement-payments/total-commercial-industrial-replacement>

Select the spreadsheet with "future payments est." in the title. Choose the "Counties" tab and find your *estimated* revenue to be received during the phase out. This would be budgeted under "22xx Other State Tax Replacements".

Change to Business Property Tax

Code of Iowa 441.21 then changed the Business Property Tax program from a credit against levied taxes to a two-tier assessment limitation of Commercial, Industrial and Railroad property. The first \$150,000 assessed valuation of a property unit receives the statutory residential rollback for the year, the remaining valuation receives the 90% rollback. Along with the first tier of the assessment limitation (or rollback), is a State replacement process similar to the initial Commercial and Industrial replacement program. The State will replace the revenue lost by the *difference* between the residential rollback and the 90% rollback on the first \$150,000 valuation of a property unit.

FY24 is the first year of replacement revenue (Two Tier Replacement) instead of the Business Property Tax credit revenue from the State. Because counties would have received their first payment this fall, they could use that to estimate the payment to be received in FY25. Any revenue budgeted would be included under "22xx Other State Tax Replacements".

Homestead Exemption

HF 718 passed in the 2023 session of the Iowa General Assembly retains the existing homestead credit and adds a homestead exemption for individuals 65 and over. For FY25, those individuals receive a property valuation exemption of 3,250. This increases to 6,500 for FY26 and beyond. There is no state replacement revenue for this exemption.

Military Exemption

HF 718 also increased the military property valuation exemption from 1,852 to 4,000 for FY25 and after. The military exemption will not be funded by the state in any amount for FY's beginning FY25 and forward

Township Emergency Services Levies Tab

The Township Emergency Services Levies tab is in every county's set of forms, but currently only Polk County will additionally use this tab.

Chart of Account changes:

Following the 11-17-23 meeting of the County Finance Committee, there have been a few updates to the Uniform Chart of Accounts for County Governments.

MHDS related changes:

Add new code on page 21, under 4x46 Justice System-Involved Services:
-398 Outpatient Competency Restoration - a community-based service to restore competency for

individuals found by a court to be incompetent to stand trial. This includes components such as psychiatric prescribing and medication management; mental health and substance use treatment services; competency education; and case management.

Edit the description of revenue code 2644 on page 58:

Currently reads: MH-DD Allowed Growth Factor Adjustment

Change to: State MHDS Regional Service Payments

Other Changes:

Currently reads: 2240- Business Property Tax Replacement

Change to: 2240-Two Tier Replacement (Formerly Business Property Tax)

Additions:

2676 Living Roadway Trust

4285 Driver's License Fees-Out of County

These changes have been incorporated into the larger document posted on the DOM web site here:

<https://dom.iowa.gov/resource/county-budget-forms-templates/uniform-county-chart-accounts>

Reporting of Levy for Support of Emergency Management Services

SF 413 passed in the 2012 session of the Iowa General Assembly requires that property tax dollars levied in support of emergency management services be listed separately on the tax statements. To facilitate this listing, the dollars levied in support of emergency management must be broken out. On the Property Tax page), for both the General Fund and the General Supplemental Fund, you will be required to list separately the amount of your request above that will be used for support of emergency management. This provides **no additional separate levy authority** for emergency management and is informational. It is for tax statements purposes only. The amount that you list here will not be added into the total of dollars requested and no separate tax rate will be listed.

A. Countywide Levies:	1	
General Basic	2	85,602,338
+ Cemetery (Pioneer - 331.424B)	3	
= Total for General Basic	4	85,602,338
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	
General Supplemental	6	61,137,924
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	

When the county budget is finalized and the county budget Certification page is generated for the county budget and sent to county auditors via email from the online budget system, the Certification page will include these on a separate line to assist in their listing on the property tax statements.

Annual Urban Renewal Report, Annual Financial Report and the County Budget

If you are a county required to complete the Urban Renewal report, the deadline for that report is December 1. The report and instructions are found on the following web site at <https://dom.iowa.gov/counties> and select the blue button titled "Submit Urban Renewal Report".



Example County Budget Process Calendar

The calendar is a general example of how to schedule your budget process. Please note the following:

- Check with your local papers and document the official publication day of your newspaper(s) and when they need your notice so you can meet these tight deadlines. Always ask the newspaper for a proof for your review prior to the due date. Check the newspaper on the day of publication to make sure the notice was actually published.
- The timeline contains both recommended and statutory completion dates. Recommended dates build in a time cushion in case of county mistakes or newspaper publication deficiencies. Statutory deadlines when applicable are included for when the item is required to be completed.
- Remember, notice must be not less than 10, not more than 20 days before the hearing date in all official newspapers.
- You can publish your first notice ahead of sending out the required mailing BUT the hearing itself should not take place prior to the window in which residents receive the mailing.

Budget forms released by Dept. of Management	December
Taxable Valuation entered into DOM valuation and budget system by County Auditors	January 1
Departmental Estimates Submitted	By January 15
Departmental Estimates Compiled for the Board of Supervisors	By January 20
Create a proposed tax rate levy and set a public hearing date for the proposed property tax levy; enter these items into DOM software so they can be transferred to County Auditor's Office for required mailing Due to the tight timeline, there is no way to allow for a 20-day notice on your first hearing if you wait to publish your first notice by March 25. This is allowable as long as you give at least 10 days notice before the date of the hearing.	Not later than March 5 Statutorily required by by March 15
Mailing of proposed tax hearing statements is completed by the County Auditor	Not later than March 20
Publish / post notice of public hearing not less than 10, not more than 20 days prior to the date of the proposed tax public hearing	Not later than March 25
Hold public hearing on proposed tax levy and receive comments	April 1 – April 10
Set a public hearing date for the full budget adoption hearing	April 1 – April 10 (must be in separate meeting from the proposed levy hearing)
Publish notice of public hearing for the full budget adoption	April 2 – April 11
Hold public hearing on budget adoption and adopt the budget	April 12 – April 29
Submit budget in online system and to County Auditor along with both proofs of publication	Not later than close of business on April 30

Iowa Department of Management - Local Government Property Valuation System

63 - MARION COUNTY January 1, 2023 Taxable Valuations

For FY2024/2025 Tax Levies

By Levy Authority, By County

USE FOR COMPUTING PROPERTY TAX RATES INCLUDES GAS & ELECTRIC UTILITY VALUATIONS

USE FOR COMPUTING PROPERTY TAX DOLLARS EXCLUDES GAS & ELECTRIC UTILITY VALUATIONS

Code	Name	A	B	C	D	E	F
		VALUE FOR COMPUTING TAX RATES	APPLICABLE INCREMENT VALUE	DEBT SVC / 403.19 EXCL RATES *	VALUE FOR COMPUTING TAXES LEVIED	APPLICABLE INCREMENT VALUE	DEBT SVC / 403.19 EXCL RATES *
RURAL	MARION	925,707,755		925,707,755	903,635,635		903,635,635
URBAN	MARION	1,051,345,523	64,956,227	1,116,301,750	1,043,937,732	64,956,227	1,108,893,959
	TOTAL FOR COUNTY	1,977,053,278	64,956,227	2,042,009,505	1,947,573,367	64,956,227	2,012,529,594
6363D001	MARION COUNTY ASSESSOR	1,977,053,278			1,947,573,367		
	TOTAL FOR ALL ASSESSORS	1,977,053,278			1,947,573,367		
6363G593	BUSSEY REGULAR	7,034,442		7,034,442	6,929,345		6,929,345
6363G593	BUSSEY AGRICULTURAL	59,496			59,496		
6363G595	HAMILTON REGULAR	2,991,869		2,991,869	2,943,679		2,943,679
6363G595	HAMILTON AGRICULTURAL	135,778			135,778		
6363G596	HARVEY REGULAR	4,959,018		4,959,018	4,838,066		4,838,066
6363G596	HARVEY AGRICULTURAL	205,799			205,799		
6363G597	KNOXVILLE REGULAR	270,321,877	898,240	271,220,117	266,547,319	898,240	267,445,559
6363G597	KNOXVILLE AGRICULTURAL	3,636,165			3,636,165		
6363G597S1	KNOXVILLE SSMID	3,797,167		3,797,167	3,797,167		3,797,167
6363G598	MARYSVILLE REGULAR	769,197		769,197	728,208		728,208
6363G598	MARYSVILLE AGRICULTURAL	204,570			204,570		
6363G599	MELCHER-DALLAS REGULAR	31,055,283		31,055,283	30,194,932		30,194,932
6363G599	MELCHER-DALLAS AGRICULTURAL	180,771			180,771		
6363G600	PELLA REGULAR	666,371,215	59,217,368	725,588,583	665,031,661	59,217,368	724,249,029
6363G600	PELLA AGRICULTURAL	3,509,587			3,509,587		
6363G601	PLEASANTVILLE REGULAR	55,427,924	4,790,405	60,218,329	54,418,137	4,790,405	59,208,542
6363G601	PLEASANTVILLE AGRICULTURAL	819,765			819,765		
6363G602	SWAN REGULAR	3,631,037		3,631,037	3,522,724		3,522,724
6363G602	SWAN AGRICULTURAL	31,730			31,730		
	TOTAL FOR ALL CITIES	1,051,345,523	64,906,013	1,107,467,875	1,043,937,732	64,906,013	1,100,060,084
63591107	CHARITON	116,280		116,280	101,920		101,920
63633375	KNOXVILLE	553,469,326	898,240	554,367,566	543,134,927	898,240	544,033,167
63634212	MELCHER-DALLAS	94,534,346		94,534,346	91,290,682		91,290,682
63505319	PCM	48,183,523		48,183,523	46,542,829		46,542,829
63635166	PELLA	975,450,650	59,267,582	1,034,718,232	968,797,037	59,267,582	1,028,064,619
63635256	PLEASANTVILLE	188,294,099	4,790,405	193,084,504	184,689,733	4,790,405	189,480,138
63776101	SOUTHEAST POLK	5,415,538		5,415,538	5,349,100		5,349,100
63636512	TWIN CEDARS	111,589,516		111,589,516	107,667,139		107,667,139
	TOTAL FOR ALL K-12 SCHOOLS	1,977,053,278	64,956,227	2,042,009,505	1,947,573,367	64,956,227	2,012,529,594
6377F011	DES MOINES AREA CC	1,976,936,998	64,956,227	2,041,893,225	1,947,471,447	64,956,227	2,012,427,674
6390F015	INDIAN HILLS CC	116,280		116,280	101,920		101,920
	TOTAL FOR ALL COMMUNITY COLLEGES	1,977,053,278	64,956,227	2,042,009,505	1,947,573,367	64,956,227	2,012,529,594
6363K001	CLAY	56,577,526			55,171,899		
6363K002	DALLAS	35,064,121			33,785,337		
6363K003	FRANKLIN	41,100,977			39,717,065		
6363K004	INDIANA	39,372,697			38,180,417		

*403.19 excludes PPEL FY01 and beyond and ISL FY14 and beyond
12/29/2023 2:08:00 PM

Subject to change due to court orders, settlements, etc.

Page 1 of 2



The logo for Marion County, Iowa, features the word "MARION" in large blue letters and "COUNTY" in smaller orange letters. A stylized blue and green leaf is positioned above the "I" in "MARION". The text is set against a background of horizontal stripes in orange and green, with a blue arc above and below the text. The word "IOWA" is written in blue at the bottom.

Iowa Department of Management - Local Government Property Valuation System

63 - MARION COUNTY January 1, 2023 Levy Authority Taxable Valuations By Class

For FY2024/2025 Tax Levies

By Authority, By County

63 MARION COUNTY

Class	Rural	Urban	Grand Total
Residential Property	561,055,041	742,256,376	1,303,311,417
Agricultural Land	235,822,380	3,926,112	239,748,492
Agricultural Buildings	12,135,561	4,872,480	17,008,041
Commercial Property	29,180,232	211,950,457	241,130,689
Industrial Property	4,046,130	79,006,519	83,052,649
Reserved	0	0	0
Reserved	0	0	0
Railroads	52,009,887	8,821,719	60,831,606
Utilities (Without Gas & Electric Utility Value)	13,827,492	0	13,827,492
Other	91,308	0	91,308
Gross Valuation (Without Gas & Electric Utility Value)	908,168,031	1,050,833,663	1,959,001,694
Less Military Tax Exemption	1,825,146	2,670,931	4,496,077
Less Homestead Tax Exemption	2,707,250	4,225,000	6,932,250
Total Net Valuation (Without Gas & Electric Utility Value)	903,635,635	1,043,937,732	1,947,573,367
Gas & Electric Utility Valuation	22,072,120	7,407,791	29,479,911
Open Spaces Land	0	0	0
Homestead	3,281	4,513	7,794



Iowa Department of Management - Local Government Property Valuation System

63 - MARION COUNTY January 1, 2023 Levy Authority Taxable Valuations By Class

For FY2024/2025 Tax Levies

By Authority, By County

63 T MARION COUNTY TIF

Class	Rural	Urban	Grand Total
Residential Property	0	29,095,532	29,095,532
Agricultural Land	0	50,214	50,214
Agricultural Buildings	0	0	0
Commercial Property	0	23,017,119	23,017,119
Industrial Property	0	12,839,612	12,839,612
Reserved	0	0	0
Reserved	0	0	0
Railroads	0	0	0
Utilities (Without Gas & Electric Utility Value)	0	0	0
Other	0	0	0
Gross Valuation (Without Gas & Electric Utility Value)	0	65,002,477	65,002,477
Less Military Tax Exemption	0	4,000	4,000
Less Homestead Tax Exemption	0	42,250	42,250
Total Net Valuation (Without Gas & Electric Utility Value)	0	64,956,227	64,956,227
Gas & Electric Utility Valuation	0	0	0
Open Spaces Land	0	0	0
Homestead	0	0	0





Code	Name	VALUE FOR COMPUTING TAX RATES
RURAL	MARION	925,707,755
URBAN	MARION	1,051,345,523
	TOTAL FOR COUNTY	1,977,053,278

HF 718 County Levy Calculation-Department of Management 12-01-2023

GENERAL BASIC FUND LEVY CALCULATION				
	<u>GBFL Max Rate</u>	<u>GBFL Max Dollars</u>	<u>Non-TIF Taxable w/ G&E</u>	<u>Taxable Growth %</u>
FY2024 Budget Data	\$3.50000	\$6,587,195	1,882,055,726	5.05%
	<u>Limitation Percentage</u>			<u>FY25 Valuations</u>
	2%			General Basic
				1,977,053,278
Max Allowed	<u>GBFL Max Rate</u>	<u>GBFL Max Dollars</u>	<u>Revenue Growth %</u>	
GBFL for FY2025	\$3.43137	\$6,784,006	2.99%	
<u>RURAL BASIC FUND LEVY CALCULATION</u>				
	<u>RBFL Max Rate</u>	<u>RBFL Max Dollars</u>	<u>Non-TIF Taxable w/ G&E</u>	<u>Taxable Growth %</u>
FY2024 Budget Data	\$3.95000	\$3,580,137	906,363,807	2.13%
	<u>Limitation Percentage</u>			<u>FY25 Valuations</u>
	0%			Rural Basic
				925,707,754
Max Allowed	<u>RBFL Max Rate</u>	<u>RBFL Max Dollars</u>	<u>Revenue Growth %</u>	
RBFL for FY2025	\$3.95000	\$3,656,546	2.13%	
ONLY TYPE IN THE YELLOW CELLS				
	GBFL=	Current Year General Basic Rate		
	GBFL Max Dollars=	Current Year General Basic Tax Asking (with Gas and Electric)		
	Non-TIF Taxable w/G&E=	Current Year Non-TIF Taxable Valuation with Gas and Electric		
	FY25 Valuations=	Budget Year (FY25) Non-TIF Taxable Valuation with Gas and Electric		
	RBFL=	Current Year Rural Basic Rate		
	RBFL Max Dollars=	Current Year Rural Basic Tax Asking (with Gas and Electric)		
	Non-TIF Taxable w/G&E=	Current Year Non-TIF Rural Taxable Valuation with Gas and Electric		
	FY25 Valuations=	Budget Year (FY25) Non-TIF Rural Taxable Valuation with Gas and Electric		
If you are under the 3.50 or 3.95 in the current year AND your limitation percentage is ZERO, you can levy up to the 3.50 or 3.95				
Limitation Percentage Calculation				
Non-TIF taxable growth under 3% = no reduction				

Date: 1/22/24
Time: 15:14:59
2024/2025

Marion County - Accounting
Adopted County Budget Summary Form 638R
(Sheet 2 of 2)

Program: AA28351

Adoption of Budget & Certification of Taxes
Fiscal Year July 1, 2024 - June 30, 2025

Marion County County No. 63

At the Meeting of the Board of Supervisors of this County, held after public hearing(s) as required by law on BOS VERSION 1 ORIGINAL REQUESTS 1.23.2024 The proposed budget for July 1, 2024 to June 30, 2025 was adopted as summarized and attached hereto, and tax levies voted on all taxable property of this county. There is also attached the supplemental detail schedules, general obligation bond schedule, and compensation schedule.
..... Proof of Publication on file and copy attached.

Board Chairman _____

County Auditor _____
Telephone _____

The property tax levies on the attached adopted budget summary will be levied as follows:

	(P) Utility Replacement AND Property Tax \$	(Q) Valuation WITH Gas & Elec Utilities	(R) Levy Rate	(S) Valuations WITHOUT Gas & Elec Utilities	(T) Property Taxes Levied
A. Countywide Services Levies:	-----	1,977,053,277	-----	1,947,573,366	-----
GENERAL BASIC FUND	6,784,001		3.43137		6,682,845.00
GENERAL SUPPLEMENTAL FUND	3,956,222		2.00107		3,897,231.00
MARION COUNTY DEBT SERVICE	362,331	2,042,009,504	.17744	2,012,529,593	357,103.00
Subtotal Countywide	11,102,554	-----	5.60988	-----	10,937,179.00
B. Rural Services Only Levies:	-----	925,707,754	-----	903,635,634	-----
RURAL SERVICES BASIC FUND	3,656,546		3.95000		3,569,361.00
Subtotal Rural Services	3,656,546	-----	3.95000	-----	3,569,361.00
Subtotal Rural Rate (A & B)	14,759,100	-----	9.55988	-----	14,506,540.00
C. Special District Levies:	-----		-----		-----
Subtotal Special District	0	-----		-----	.00
Grand Totals -A&B&C-	14,759,100	-----	-----	-----	14,506,540.00



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	1	4,685,000		315,000	64,095	1,500	380,595	71,909	308,686
Series 2021 VA Campus Demolition Project	2	11,000,000		340,000	247,080	1,500	588,580	587,080	1,500
Series 2023 Adkins Development Project	3	2,190,000		0	50,145	2,000	52,145		52,145
	4						0		0
	5						0		0



MARION COUNTY

Summary of Levies

FUNDS	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	FY 10-11
General	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	3.50000
General Supplemental	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	2.21000
Mental Health	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	0.85488
Debt Service	0.17744	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	0.20803
Total Countywide	5.60988	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	6.77291
Rural	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	3.95000
Rural Supplemental	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	0.20000
All Rural	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	4.15000
Total Countywide/All Rural	9.55988	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	10.92291

Form 634 - R
Working

PROPOSED BUDGET SUMMARY
Marion County - Accounting

REVENUES & OTHER FINANCING SOURCES

		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget 2024/2025 (F)	Re-estimated 2023/2024 (G)	Actual 2022/2023 (H)	
Taxes Levied on Property	1	10,580,076	3,569,361		357,103		14,506,540	14,340,999	14,367,190	1
Less: Uncollected Delinquent Taxes - Levy Year	2									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		336,239		14,003,193	13,833,468	13,621,015	4
Delinquent Property Tax Revenue	5	500					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		5,328		1,870,710	1,705,445	1,922,299	7
Intergovernmental	8	2,279,952	5,327,069		107,273		7,714,294	10,959,917	14,171,111	8
Licenses & Permits	9	27,800	18,700				46,500	46,500	64,245	9
Charges for Service	10	1,796,100	12,600				1,808,700	1,695,550	1,987,439	10
Use of Money & Property	11	110,500	325				110,825	2,284,028	409,445	11
Miscellaneous	12	167,418	39,700				207,118	249,170	462,812	12
Subtotal Revenues	13	16,447,784	8,918,216		448,840		25,814,840	30,827,578	32,709,411	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14							96,668		14
Operating Transfers In	15	50,000	2,780,595				2,830,595	3,072,490	3,008,110	15
Proceeds of Capital Asset Sales	16	5,000	60,000				65,000	5,000	181,797	16
Total Revenues & Other Sources	17	16,502,784	11,758,811		448,840		28,710,435	34,001,736	35,899,318	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	6,366,513	465,827				6,832,340	6,458,255	5,639,597	18
Physical Health Social Services	19	1,874,100	250,000				2,124,100	4,306,944	2,771,024	19
Mental Health, ID & DD	20									20
County Environment and Education	21	1,907,960	850,489				2,758,449	4,412,607	2,087,165	21
Roads & Transportation	22	1,026,484	9,560,445				10,586,929	10,758,759	8,884,166	22
Government Services To Residents	23	1,105,449	35,000				1,140,449	1,109,900	849,687	23
Administration	24	5,833,689					5,833,689	5,113,514	4,576,307	24
Nonprogram Current	25									25
Debt Service	26	50,000			1,021,320		1,071,320	1,086,068	1,025,574	26
Capital Projects	27	8,635,000	650,000				9,285,000	765,000	3,404,961	27
Subtotal Expenditures	28	26,799,195	11,811,761		1,021,320		39,632,276	34,011,047	29,238,481	28
Other Financing Uses:										
Operating Transfers Out	29	50,000	2,780,595				2,830,595	3,072,490	3,008,110	29
Refunded Debt/Payments to Escrow	30									30
Total Expenditures & Other Uses	31	26,849,195	14,592,356		1,021,320		42,462,871	37,083,537	32,246,591	31
Changes in Fund Balances	32	10,346,411	2,833,545		572,480		13,752,436	3,081,801	3,652,727	32
Beginning Fund Balance -	33	17,942,531	3,466,094		1,232,324		22,640,949	25,722,750	22,070,023	33
Increase (Decrease) in Reserves (GAAP Budget)	34									34
Fund Balance - Nonspendable	35									35
Fund Balance - Restricted	36	4,103,885	632,549		659,844		5,396,278	12,226,645	14,922,728	36
Fund Balance - Committed	37									37
Fund Balance - Assigned	38	212,567					212,567	4,559,667	4,455,267	38
Fund Balance - Unassigned	39	3,279,668					3,279,668	5,854,637	6,344,755	39
Total Ending Fund Balance -	40	7,596,120	632,549		659,844		8,888,513	22,640,949	25,722,750	40



Budget Form 634-A

REVENUES DETAIL
Marion County - AccountingCounty No: 63
01/22/2024

Working		GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects (I)	All Debt Service (J)	All Permanent Funds (K)	TOTALS			
		General Basic (A)	General Supplemnt (B)	General Other (C)	County Srvc Fund (D)	RuralSrvc Basic (E)	RuralSrvc Supplemnt (F)	Secondary Roads (G)	Other (H)				Budget 2024/2025 (L)	Re-estimate 2023/2024 (M)	Actual 2022/2023 (N)	
TAXES LEVIED ON PROPERTY	1	6,682,845	3,897,231			3,569,361					357,103		14,506,540	14,340,999	14,367,190	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2															2
LESS: CREDITS TO TAXPAYERS	3	219,826	125,683			136,974					20,864		503,347	507,531	746,175	3
=1000 NET CURRENT PROPERTY TAXES	4	6,463,019	3,771,548			3,432,387					336,239		14,003,193	13,833,468	13,621,015	4
1010 DELINQ. PROPERTY TAX REVENUE	5	500											500	500	743	5
11xx PENALTIES, INT. & COSTS ON TAXES	6	53,000											53,000	53,000	70,302	6
OTHER COUNTY TAXES:																
12xx Other County Taxes	7	6,200	3,100			250					100		9,650	9,650	8,905	7
13xx Voter Approved Local Option Taxes	8	480,000	320,000	800,000									1,600,000	1,450,000	1,665,744	8
14xx Gambling Taxes	9															9
15xx TIF Tax Revenues	10															10
16xx Utility Tax Replacement Excise Taxes	11	101,156	58,991			87,185					5,228		252,560	237,295	240,333	11
17xx Taxes Collected for Other Governments	11B	8,500											8,500	8,500	7,317	11B
Subtotal (lines 7 - 11)	12	595,856	382,091	800,000		87,435					5,328		1,870,710	1,705,445	1,922,299	12
INTERGOVERNMENTAL REVENUE:																
20xx State Shared Revenues	13							4,870,862					4,870,862	4,719,760	5,043,221	13
21xx State Replacements Against Levied Taxes	14	219,826	125,683			136,974					20,864		503,347	507,531	747,016	14
22xx Other State Tax Replacements	15	150,000	100,000			40,000					14,500		304,500	594,494	163,118	15
23xx, 24xx State/Federal Pass-Thru Revenues	16	71,700											71,700	123,200	3,825,454	16
25xx Contributions from Other Intergovernmental Units	17	764,782	7,500	5,000				157,883	41,817		71,909		1,048,891	889,669	1,428,665	17
26xx, 27xx State Grants and Entitlements	18	735,461				30,000		20,783	15,750				801,994	4,012,263	2,832,384	18
28xx Federal Grants and Entitlements	19							13,000					13,000	13,000	6,343	19
29xx Payments in Lieu of Taxes	20	100,000											100,000	100,000	124,910	20
Subtotal (lines 13 - 20)	21	2,041,769	233,183	5,000		206,974		5,062,528	57,567		107,273		7,714,294	10,959,917	14,171,111	21
30xx LICENSES & PERMITS	22	27,800				10,000		8,700					46,500	46,500	64,245	22
40xx, 50xx CHARGES FOR SERVICE	23	1,770,600		25,500		5,500		2,100	5,000				1,808,700	1,695,550	1,987,439	23
60xx USE OF MONEY & PROPERTY	24	110,500							325				110,825	2,284,028	409,445	24
80xx MISCELLANEOUS	25	120,918		46,500				38,100	1,600				207,118	249,170	462,812	25
Total Revenues	26	11,183,962	4,386,822	877,000		3,742,296		5,111,428	64,492		448,840		25,814,840	30,827,578	32,709,411	26
OTHER FINANCING SOURCES:																
OPERATING TRANSFERS IN:																
9000 From General Basic	27	50,000											50,000	50,000	50,024	27
9020 From Rural Services Basic	28							2,780,595					2,780,595	2,722,490	2,658,086	28
90xx From Other Budgetary Funds	29													300,000	300,000	29
Subtotal (lines 27 - 29)	30	50,000						2,780,595					2,830,595	3,072,490	3,008,110	30
91xx PROCEEDS/GEN LONG-TERM DEBT	31													96,668		31
92xx PROCEEDS/CAPITAL ASSET SALES	32	5,000						60,000					65,000	5,000	181,797	32
Total Revenues and Other Sources	33	11,238,962	4,386,822	877,000		3,742,296		7,952,023	64,492		448,840		28,710,435	34,001,736	35,899,318	33
Beginning Fund Balance - July 1.	34	11,735,772	3,416,999	2,789,760		1,005,088	18,997	1,942,152	499,857		1,232,324		22,640,949	25,722,750	22,070,023	34
TOTAL RESOURCES (lines 33 + 34)	35	22,974,734	7,803,821	3,666,760		4,747,384	18,997	9,894,175	564,349		1,681,164		51,351,384	59,724,486	57,969,341	35
Loss on Nonreplaced Credits	36														-841	36



SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
Marion County - Accounting

County No: 63

01/22/2024

Working 2024/2025	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds (K)	TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County Svcs Fund (D)	Rural Svcs Basic (E)	Rural Svcs Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2024/2025 (L)	Re-estimated 2023/2024 (M)	Actual 2022/2023 (N)
LAW ENFORCEMENT PROGRAM												
1000 - Uniformed Patrol Services	1	1,378,384	348,345	46,800	459,327					2,232,856	2,149,401	2,188,513
1010 - Investigations	2	1,677						5,000		6,677	6,677	152
1020 - Unified Law Enforcement												
1030 - Contract Law Enforcement	4											4
1040 - Law Enforcement Communications	5	672,737	280,411							953,148	882,449	654,333
1050 - Adult Correctional Services	6	1,271,884	325,414	15,300						1,612,598	1,517,426	1,224,186
1060 - Administration	7	453,894	134,584							588,478	553,850	507,079
Subtotal	8	3,778,576	1,088,754	62,100	459,327			5,000		5,393,757	5,109,803	4,574,263
LEGAL SERVICES PROGRAM												
1100 - Criminal Prosecution	9	843,622	247,631	30,000				1,500		1,122,753	1,044,420	819,653
1110 - Medical Examiner	10	161,588								161,588	149,320	108,242
1120 - Child Support Recovery	11											
Subtotal	12	1,005,210	247,631	30,000				1,500		1,284,341	1,193,750	927,895
EMERGENCY SERVICES												
1200 - Ambulance Services	13		3,467							3,467	3,467	
1210 - Emergency Management	14											
1220 - Fire Protection & Rescue Services	15											
1230 - E911 Service Board	16											
Subtotal	17		3,467							3,467	3,467	
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM												
1400 - Physical Operations	18	2,000								2,000	2,000	1,662
1410 - Research & Other Assistance	19		25,000							25,000	25,000	25,131
1420 - Bailiff Services	20		96,575							96,575	94,735	83,442
Subtotal	21	2,000	121,575							123,575	121,735	110,235
COURT PROCEEDINGS PROGRAM												
1500 - Juries & Witnesses	22	5,000								5,000	10,000	2,964
1510 - (Reserved)	23											
1520 - Detention Services	24											
1530 - Court Costs	25	5,000	2,200							7,200	4,500	11,830
1540 - Service of Civil Papers	26	2,000								2,000	2,000	2,808
Subtotal	27	12,000	2,200							14,200	16,500	17,602
JUVENILE JUSTICE ADMINISTRATION PROGRAM												
1600 - Juvenile Victim Restitution	28											
1610 - Juvenile Representation Services	29	11,500								11,500	11,500	9,602
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	1,500								1,500	1,500	
Subtotal	31	13,000								13,000	13,000	9,602
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	4,810,786	1,460,160	95,567	459,327			6,500		6,822,340	6,458,255	5,629,597



PHYSICAL HEALTH AND SOCIAL SERVICES

Marion County - Accounting

01/22/2024

Working 2024/2025	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds (K)	TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County Svcs Fund (D)	Rural Svcs Basic (E)	Rural Svcs Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2024/2025 (L)	Re-estimated 2023/2024 (M)	Actual 2022/2023 (N)	
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	1	1,052,565	198,950							1,251,515	2,735,421	2,425,862	1
3010 - Communicable Disease Prevention & Control Services	2												2
3020 - Environmental Health	3	166,841	42,289							209,130	164,768	101,593	3
3040 - Health Administration	4												4
3050 - Support of Hospitals	5												5
Subtotal	6	1,219,406	241,239							1,460,645	2,900,199	2,527,455	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	19,000								19,000	19,200	13,765	7
3110 - General Welfare Services	8	74,700								74,700	81,350	47,925	8
3120 - Care in County Care Facility	9												9
Subtotal	10	93,700								93,700	100,550	61,690	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	68,273	13,414							81,687	76,502	67,519	11
3210 - General Services to Veterans	12	27,118								27,118	25,493	12,990	12
Subtotal	13	95,391	13,414							108,805	101,995	80,509	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14	55,000								55,000	55,000	68,835	14
3310 - Family Protective Services	15												15
3320 - Services for Disabled Children	16												16
Subtotal	17	55,000								55,000	55,000	68,835	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18	104,950								104,950	98,200	26,820	18
3410 - Other Social Services	19												19
3420 - Soc Serv Business Operations	20												20
Subtotal	21	104,950								104,950	98,200	26,820	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22		51,000							51,000	51,000	5,715	22
3510 - Preventive Services	23							250,000		250,000			23
3520 - Opioid Litigation Settlement													
Subtotal	25		51,000					250,000		301,000	51,000	5,715	25
TOTAL - PHYSICAL HEALTH & SOC SERV	26	1,568,447	305,653					250,000		2,124,100	4,306,944	2,771,024	26

COUNTY ENVIRONMENT AND EDUCATION

Marion County - Accounting

01/22/2024

Working 2024/2025	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds (K)	TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County Svcs Fund (D)	Rural Svcs Basic (E)	Rural Svcs Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2024/2025 (L)	Re-estimated 2023/2024 (M)	Actual 2022/2023 (N)
ENVIRONMENTAL QUALITY PROGRAM												
6000 - Natural Resources Conservation	1											1
6010 - Weed Eradication	2				9,544					9,544	9,544	3,721
6020 - Solid Waste Disposal	3											3
6030 - Environmental Restoration	4	100,000			431,453					531,453	378,116	296,463
Subtotal	5	100,000			440,997					540,997	387,660	300,184
CONSERVATION & RECREATION SERVICES PROGRAM												
6100 - Administration	6	193,872	41,763							235,635	226,211	212,297
6110 - Maintenance & Operations	7	1,302,407	201,453							1,503,860	1,398,886	1,332,954
6120 - Recreation & Environmental Educ.	8							25,000		25,000	40,000	8
Subtotal	9	1,496,279	243,216					25,000		1,764,495	1,665,097	1,545,251
ANIMAL CONTROL PROGRAM												
6200 - Animal Shelter	10				18,000					18,000	18,000	16,500
6210 - Animal Bounties & State Apianist Expenses	11											11
Subtotal	12				18,000					18,000	18,000	16,500
COUNTY DEVELOPMENT PROGRAM												
6300 - Land Use & Building Controls	13		48,465		215,450					263,915	205,825	121,139
6310 - Housing Rehabilitation & Develop.	14							56,042		56,042		14
6320 - Community Economic Development	15										2,031,025	8,991
Subtotal	16		48,465		215,450			56,042		319,957	2,236,850	130,130
EDUCATIONAL SERVICES PROGRAM												
6400 - Libraries	17				95,000					95,000	95,000	95,000
6410 - Historic Preservation	18		20,000							20,000	10,000	100
6420 - Fair & 4-H Clubs	19											19
6430 - Fairgrounds	20											20
6440 - Memorial Halls	21											21
6450 - Other Educational Services	22											22
Subtotal	23		20,000		95,000					115,000	105,000	95,100
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM												
6500 - Property	24											24
6510 - Buildings	25											25
6520 - Equipment	26											26
6530 - Public Facilities	27											27
Subtotal	28											28
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	29	1,596,279	291,681	20,000		769,447		81,042		2,758,449	4,412,607	2,087,165



SERVICE AREA 7
ROADS & TRANSPORTATION
Marion County - Accounting

01/22/2024

Working 2024/2025	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds (K)	TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County Svcs Fund (D)	Rural Svcs Basic (E)	Rural Svcs Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2024/2025 (L)	Re-estimated 2023/2024 (M)	Actual 2022/2023 (N)
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM												
7000 - Administration	1	94,334					291,456			385,790	370,119	339,274
7010 - Engineering	2	115,297					451,687			566,984	519,712	454,432
Subtotal	3	209,631					743,143			952,774	889,831	793,706
ROADWAY MAINTENANCE PROGRAM												
7100 - Bridges & Culverts	4	81,649					431,388			513,037	644,041	661,454
7110 - Roads	5	446,509					4,249,541			4,696,050	4,894,099	3,630,039
7120 - Snow & Ice Control	6	69,966					341,831			411,797	418,709	329,985
7130 - Traffic Controls	7	22,268					187,882			210,150	246,789	169,039
7140 - Road Clearing	8	30,226					119,433			149,759	150,809	237,312
Subtotal	9	650,718					5,230,075			5,980,793	6,349,447	5,027,819
GENERAL ROADWAY EXPENDITURES PROGRAM												
7200 - Equipment	10						835,000			835,000	635,000	963,845
7210 - Equipment Operations	11	153,778					1,438,804			1,592,582	1,598,792	1,811,499
7220 - Tools, Materials & Supplies	12	3,371					189,663			193,034	198,282	138,719
7230 - Real Estate & Buildings	13	8,986					1,023,760			1,032,746	1,087,407	148,578
Subtotal	14	166,135					3,487,227			3,653,362	3,519,481	3,062,641
MASS TRANSIT PROGRAM												
7300 - Air Transportation	15											
7310 - Ground Transportation	16											
Subtotal	17											
TOTAL - ROADS & TRANSPORTATION	18	1,026,484					9,560,445			10,586,929	10,758,759	8,884,166

GOVERNMENT SERVICES TO RESIDENTS

Marion County - Accounting

01/22/2024

Working 2024/2025	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds (K)	TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County Svcs Fund (D)	Rural Svcs Basic (E)	Rural Svcs Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2024/2025 (L)	Re-estimated 2023/2024 (M)	Actual 2022/2023 (N)	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1	170,163								170,163	164,920	101,682	1
8010 - Local Elections	2	86,500								86,500	108,500	53,026	2
8020 - Township Officials	3				4,000					4,000	4,000	2,234	3
Subtotal	4	256,663			4,000					260,663	277,420	156,942	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations & Licensing	5	294,313	106,489							400,802	380,600	310,117	5
8101 - Driver Licenses Services	6												6
8110 - Recording of Public Documents	7	321,293	126,691					31,000		478,984	451,880	382,628	7
Subtotal	8	615,606	233,180					31,000		879,786	832,480	692,745	8
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	9	615,606	489,843		4,000			31,000		1,140,449	1,109,900	849,687	9

ADMINISTRATION

Marion County - Accounting

01/22/2024

Working 2024/2025	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds (K)	TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County Svcs Fund (D)	Rural Svcs Basic (E)	Rural Svcs Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2024/2025 (L)	Re-estimated 2023/2024 (M)	Actual 2022/2023 (N)
POLICY & ADMINISTRATION PROGRAM												
9000 - General County Management	1	665,784	192,553							858,337	803,962	748,672
9010 - Administrative Management Services	2	283,194	124,184							407,378	382,217	409,564
9020 - Treasury Management Services	3	257,443	101,463							358,906	339,944	292,266
9030 - Other Policy & Administration	4	569,100	356,342							925,442	864,442	403,195
9040 - Reimbursable MHDS Direct Exp	5	314,749								314,749	314,749	268,521
Subtotal	6	2,090,270	774,542							2,864,812	2,205,314	2,122,218
CENTRAL SERVICES PROGRAM												
9100 - General Services	7	1,094,787	167,497	25,000						1,287,284	1,526,292	1,253,055
9110 - Information Tech Services	8	567,789	105,342							673,131	649,826	502,166
9120 - GIS Systems	9	127,001	31,461							158,462	131,982	117,667
Subtotal	10	1,789,577	304,300	25,000						2,118,877	2,308,200	1,872,888
RISK MANAGEMENT SERVICES PROGRAM												
9200 - Tort Liability	11		710,000							710,000	460,000	471,443
9210 - Safety of Workplace	12		110,000							110,000	110,000	94,666
9220 - Fidelity of Public Officers	13		10,000							10,000	10,000	2,434
9230 - Unemployment Compensation	14		20,000							20,000	20,000	12,658
Subtotal	15		850,000							850,000	600,000	581,201
TOTAL - ADMINISTRATION	16	3,879,847	1,928,842	25,000						5,833,689	5,113,514	4,576,307

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

Marion County - Accounting

01/22/2024

Working 2024/2025	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects (I)	All Debt Service (J)	All Permanent Funds (K)	TOTALS		
	General Basic (A)	General Supplement (B)	General Other (C)	County Svcs Fund (D)	Rural Svcs Basic (E)	Rural Svcs Supplement (F)	Secondary Roads (G)	Other (H)				Budget 2024/2025 (L)	Re-estimated 2023/2024 (M)	Actual 2022/2023 (N)
NONPROGRAM CURRENT EXPENDITURES														
0010 - County Farm Operations	1													1
0020 - Interest on Short-Term Debt	2													2
0030 - Other Nonprogram Current	3													3
0040 - Other County Enterprises	4													4
TOTAL - NONPROGRAM CURRENT	5													5
LONG-TERM DEBT SERVICE														
0100 - Principal	6	50,000								655,000		705,000	714,520	684,520
0110 - Interest and Fiscal Charges	7									366,320		366,320	371,548	341,054
TOTAL - LONG-TERM DEBT SERVICE	8	50,000								1,021,320		1,071,320	1,086,068	1,025,574
CAPITAL PROJECTS														
0200 - Roadway Construction	9						490,000					490,000		67,748
0210 - Conservation Land Acquisition & Dev.	10	50,000										50,000	100,000	1,069,099
0220 - Other Capital Projects	11	5,460,000	3,125,000					160,000				8,745,000	665,000	2,268,114
TOTAL - CAPITAL PROJECTS	12	5,510,000	3,125,000				490,000	160,000				9,285,000	765,000	3,404,961
EXPENDITURES SUMMARY														
- Total Public Safety and Legal Services	13	4,810,786	1,460,160	95,567	459,327			6,500				6,832,340	6,458,255	5,639,597
- Total Physical Health and Social Services	14	1,568,447	305,653					250,000				2,124,100	4,306,944	2,771,024
- Total Mental Health, ID & DD	15													15
- Total County Environment and Education	16	1,596,279	291,681	20,000	769,447			81,042				2,758,449	4,412,607	2,087,165
- Total Roads & Transportation	17		1,026,484				9,560,445					10,586,929	10,758,759	8,884,166
- Total Government Services to Residents	18	615,606	489,843		4,000			31,000				1,140,449	1,109,900	849,687
- Total Administration	19	3,879,847	1,928,842	25,000								5,833,689	5,113,514	4,576,307
- Total Nonprogram Current	20													20
- Total Long-Term Debt Service	21		50,000							1,021,320		1,071,320	1,086,068	1,025,574
- Total Capital Projects	22	5,510,000	3,125,000				490,000	160,000				9,285,000	765,000	3,404,961
TOTAL-ALL EXPENDITURES (Lines 13-22)	23	17,980,965	5,552,663	3,265,567	1,232,774		10,050,445	528,542		1,021,320		39,632,276	34,011,047	29,238,481
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
- To General Supplemental	24													24
- To Rural Services Supplemental	25													25
- To Secondary Roads	26				2,780,595							2,780,595	2,722,490	2,658,086
- To Other Budgetary Funds	27	50,000										50,000	350,000	350,024
TOTAL OPERATING TRANSFERS OUT	28	50,000			2,780,595							2,830,595	3,072,490	3,008,110
REFUNDED DEBT/PAYMENTS TO ESCROW	29													29
Increase (Decrease) In Reserves	30													30
Fund Balance - Nonspendable	31													31
Fund Balance - Restricted	32	1,580,343	2,251,158	272,384	734,015	18,997	156,270	35,807		659,844		5,396,278	12,226,645	14,922,728
Fund Balance - Committed	33													33
Fund Balance - Assigned	34	57,922		154,645								212,567	4,559,667	4,455,267
Fund Balance - Unassigned	35	3,305,504		25,836								3,279,668	5,854,637	6,344,755
Total Ending Fund Balance - June 30	36	4,943,769	2,251,158	401,193	734,015	18,997	156,270	35,807		659,844		8,888,513	22,640,949	25,722,750
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37	22,974,734	7,803,821	3,666,760	4,747,384	18,997	9,894,175	564,349		1,681,164		51,351,384	59,724,486	57,969,341



Marion County FY 24/25 Budget Request

Version # 1 1.2024

Fund 01 General Basic Fund							
	Revenues & Expenses				Fund Balance		
	Year	Revenues	Expenses	Increase (Decrease)	Beginning Fund Balance	Ending Fund Balance	Net Change
				Cash Balance			
Actual	2006/2007	6,484,735	5,660,081	824,654	1,987,010	2,811,664	824,654
Actual	2007/2008	6,945,480	6,553,885	391,595	2,811,664	3,203,259	391,595
Actual	2008/2009	7,473,637	6,752,491	721,146	3,203,259	3,924,405	721,146
Actual	2009/2010	7,448,498	6,803,990	644,508	3,924,405	4,568,913	644,508
Actual	2010/2011	7,780,241	7,255,163	525,078	4,568,913	5,093,991	525,078
Actual	2011/2012	7,564,264	8,356,055	(791,791)	5,093,991	4,302,200	(791,791)
Actual	2012/2013	7,763,090	7,157,002	606,088	4,302,200	4,908,288	606,088
Actual	2013/2014	8,251,500	7,723,131	528,369	4,908,288	5,436,657	528,369
Actual	2014/2015	8,073,558	8,301,493	(227,935)	5,436,657	5,208,722	(227,935)
Actual	2015/2016	8,680,809	8,304,553	376,256	5,208,722	5,584,978	376,256
Actual	2016/2017	9,224,029	9,465,019	(240,990)	5,584,978	5,343,988	(240,990)
Actual	2017-2018	9,731,237	9,958,221	(226,984)	5,343,988	5,117,004	(226,984)
Actual	2018-2019	9,895,601	10,161,019	(265,418)	5,117,004	4,851,586	(265,418)
Actual	2019-2020	10,247,802	10,193,851	53,951	4,851,586	4,905,537	53,951
Actual	2020-2021	11,388,946	12,249,853	(860,907)	4,905,537	4,044,630	(860,907)
Actual	2021-2022	12,400,748	10,774,890	1,625,858	4,044,630	5,670,488	1,625,858
Actual	2022-2023	12,284,123	11,669,954	614,169	5,670,488	6,284,657	614,169
Re-Estimate FY 23-24	2023-2024	13,768,091	14,200,242	(432,151)	6,284,657	5,852,506	(432,151)
Proposed FY 24-25	2024-2025	10,689,464	13,236,466	(2,547,002)	5,852,506	3,305,504	(2,547,002)

*** Version #1 - Levy = \$3.43137

*** Version #2 - Levy =

*** Version #3 - Levy =

*** Final - Levy \$3.43137

Potential added revenue by raising levy:

0.05 \$98,853

0.10 \$197,706

0.15 \$296,559

0.20 \$395,412

0.25 \$494,265

** 2019/2020 Levy \$3.50

** 2020/2021 Levy \$3.50

** 2021/2022 Levy \$3.50

** 2022/2023 Levy \$3.50

** 2023/2024 Levy \$3.50



	Fund 02 General Supplemental Fund						
	Revenues & Expenses				Fund Balance		
	Year	Revenues	Expenses	Increase (Decrease)	Beginning Fund Balance	Ending Fund Balance	Net Change
				Cash Balance			
Actual	2007/2008	2,334,736	2,157,630	177,106	1,606,656	1,783,762	177,106
Actual	2008/2009	2,650,237	2,458,589	191,648	1,783,762	1,975,410	191,648
Actual	2009-2010	2,681,294	2,495,992	185,302	1,975,410	2,160,712	185,302
Actual	2010-2011	2,743,419	2,540,235	203,184	2,160,712	2,363,896	203,184
Actual	2011-2012	3,199,937	2,678,449	521,488	2,363,896	2,885,384	521,488
Actual	2012-2013	2,836,880	2,716,722	120,158	2,885,384	3,005,542	120,158
Actual	2013-2014	3,017,164	3,001,005	16,159	3,005,542	3,021,701	16,159
Actual	2014/2015	3,004,394	3,002,908	1,486	3,021,701	3,023,187	1,486
Actual	2015/2016	2,964,555	3,248,713	(284,158)	3,023,187	2,739,029	(284,158)
Actual	2016/2017	3,075,799	3,332,555	(256,756)	2,739,029	2,482,273	(256,756)
Actual	2017-2018	3,624,226	3,830,361	(206,135)	2,482,273	2,276,138	(206,135)
Actual	2018-2019	3,598,223	3,713,508	(115,285)	2,276,138	2,160,853	(115,285)
Actual	2019-2020	4,101,513	3,670,995	430,518	2,160,853	2,591,371	430,518
Actual	2020-2021	4,730,697	3,854,679	876,018	2,591,371	3,467,389	876,018
Actual	2021-2022	4,815,344	4,078,223	737,121	3,467,389	4,204,510	737,121
Actual	2022-2023	4,531,437	4,275,581	255,856	4,204,510	4,460,366	255,856
Re-Estimated FY 23-24	2023-2024	4,319,403	5,362,774	(1,043,371)	4,460,370	3,416,999	(1,043,371)
Proposed FY 24-25	2024-2025	4,386,822	5,552,663	(1,165,841)	3,416,999	2,251,158	(1,165,841)

*** Version #1 - Levy = \$2.20107

Potential added revenue by raising levy:

** 2018/2019 Levy = \$2.25107

*** Version #2 - Levy =

0.05 \$98,853

** 2019/2020 Levy = \$2.40107

*** Version #3 - Levy =

0.10 \$197,706

** 2020/2021 Levy = \$2.40107

*** Final - Levy = \$

0.15 \$296,559

** 2021/2022 Levy = \$2.40107

0.20 \$395,412

** 2022/2023 Levy = \$2.20107

0.25 \$494,265

** 2023/2024 Levy = \$2.20107



	Fund 11 Rural Services Basic Fund							
	Revenues & Expenses					Fund Balance		
				Increase (Decrease)				
	Year	Revenues	Expenses	Cash Balance		Beginning Fund Balance	Ending Fund Balance	Net Change
Actual	2006/2007	1,679,496	1,614,033	65,463		344,282	409,745	65,463
Actual	2007/2008	1,706,451	1,764,639	(58,188)		409,745	351,557	(58,188)
Actual	2008/2009	1,877,928	1,919,465	(41,537)		351,557	310,020	(41,537)
Actual	2009/2010	1,977,641	1,939,378	38,263		310,020	348,283	38,263
Actual	2010/2011	2,051,475	2,013,600	37,875		348,283	386,158	37,875
Actual	2011/2012	2,163,486	2,106,563	56,923		386,158	443,081	56,923
Actual	2012/2013	2,297,678	2,200,912	96,766		443,081	539,847	96,766
Actual	2013/2014	2,389,549	2,285,656	103,893		539,847	643,740	103,893
Actual	2014/2015	2,466,297	2,429,185	37,112		643,740	680,852	37,112
Actual	2015/2016	2,517,458	2,420,242	97,216		680,852	776,873	96,021
Actual	2016/2017	2,697,686	2,571,138	126,548		776,873	903,421	126,548
Actual	2017-2018	2,776,707	2,579,190	197,517		903,421	1,100,938	197,517
Actual	2018-2019	2,872,599	2,905,997	(33,398)		1,100,938	1,067,540	(33,398)
Actual	2019-2020	2,949,832	2,961,408	(11,576)		1,067,540	1,055,964	(11,576)
Actual	2020-2021	3,317,288	3,290,735	26,553		1,055,964	1,082,517	26,553
Actual	2021-2022	3,388,761	3,394,583	(5,822)		1,082,517	1,076,695	(5,822)
Actual	2022-2023	3,548,088	3,568,034	(19,946)		1,076,695	1,056,749	(19,946)
RE-Estimated FY 23-24	2023-2024	3,662,977	3,714,637	(51,660)		1,056,748	1,005,088	(51,660)
Proposed FY 24-25	2024-2025	3,742,296	4,013,369	(271,073)		1,005,088	734,015	(271,073)

Maximum Levy Allowed - \$3.95

Version #1 = \$3.95

Final = \$3.95

Max Levy Required to maintain a Supplemental Fund (Fund 12)

** 2019/2020 Levy \$3.95

** 2020/2021 Levy \$3.95

** 2021/2022 Levy \$3.95

** 2022/2023 Levy \$3.95

** 2023/2024 Levy \$3.95



Fund 40 Marion County Debt Service							
	Revenues & Expenses				Fund Balance		
	Year	Revenues	Expenses	Increase (Decrease)	Beginning Fund Balance	Ending Fund Balance	Net Change
				Cash Balance			
Actual	2005/2006	481,413	474,104	7,309	6,952	14,261	7,309
Actual	2006/2007	450,293	444,849	5,444	14,261	19,705	5,444
Actual	2007/2008	448,726	443,405	5,321	19,705	25,026	5,321
Actual	2008/2009	456,253	451,390	4,863	25,026	29,889	4,863
Actual	2009/2010	717,910	712,785	5,125	29,889	35,014	5,125
Actual	2010/2011	547,850	538,902	8,948	35,014	43,962	8,948
Actual	2011/2012	4,122,760	4,113,548	9,212	43,962	53,174	9,212
Actual	2012/2013	484,236	481,438	2,798	53,174	55,972	2,798
Actual	2013/2014	521,779	518,874	2,905	55,972	58,877	2,905
Actual	2014/2015	453,472	447,890	5,582	58,877	64,459	5,582
Actual	2015/2016	457,076	451,090	5,986	64,459	70,445	5,986
Actual	2016/2017	461,774	455,370	6,404	70,445	76,849	6,404
Actual	2017-2018	466,313	459,698	6,615	76,849	83,464	6,615
Actual	2018-2019	469,619	462,747	6,872	83,464	90,336	6,872
Actual	2019-2020	371,898	369,402	2,496	90,336	92,832	2,496
Actual	2020-2021	411,003	407,442	3,561	92,832	96,393	3,561
Actual	2021-2022	1,223,206	967,972	255,234	96,393	351,627	255,234
Actual	2022-2023	1,764,542	1,001,027	763,515	351,627	1,115,142	763,515
Re-Estimated FY 23-24	2023-2024	1,086,481	969,300	117,181	1,115,142	1,232,324	117,182
Proposed FY 24-25	2024-2025	448,840	1,021,320	(572,480)	1,232,324	659,844	(572,480)

FY 2023-2024 = \$0.17744

*** Levy required to meet debt service needs

Levy reduced by \$587,080 - VA

** 2020/2021 Levy = \$0.03905

** 2021/2022 Levy = \$0.24113

** 2022/2023 Levy = \$0.32118

** 2023/2024 Levy = \$0.17744



FUND BALANCE PROJECTION - FUND 29000
(LOSST PROJECT FUND)

Actual Beg Balance - 7/1/2023	2,162,823	
	+	725,000 FY 23/24 budgeted Losst Revenue
		2,887,823
	-	- 23/24 budgeted expenses
	-	300,000 LEC payment
	-	- Road Department Junction 92 Building Project
	-	-
	-	-
	-	-
		2,587,823 FY 23/24 - Estimated Ending Fund Balance 6/30/2024
	+	800,000 FY 24/25 estimated LOSST Revenue
		3,387,823
	-	- 24/25 estimated expenses
	-	-
	-	3,125,000 Road Department Junction 92 Building Project
	-	-
	-	-
	-	-
		262,823 FY 24/25 - Estimated Ending Fund Balance

1/11/2024 Version #1

Marion County

FY25 Budget Timeline



Tuesday, January 23rd

9am | Board Meeting

1 pm | Budget Kick Off

2 pm | Roads

3 pm | IMPACT

Wednesday, January 24th

9:00 am | Zoning

9:30 am | Public Health – Environmental Health – General Relief – Medical Examiner - Senior Nutrition

1:00 pm | Maintenance

1:30 pm | IT/GIS

2:00 pm | Large Projects

2:30 pm | Libraries

3:00 pm | Development

3:30 pm | Veterans Affairs

4:00 pm | EMA

Thursday, January 25th

1:00 pm | Compensation Board – Raises – Health Insurance

2:00 pm | Recorder

2:30 pm | LOSST

3:00 pm | Treasurer

3:30 pm | Sheriff

Friday, January 26th

9:00 am | Conservation

9:30 am | Levy Rate

10:00 am | Auditor & HR

10:30 am | Attorney

11:00 am | Budget Wrap Up

IV. BOARD OF SUPERVISOR ADJOURNMENT

