Marshall County Board of Supervisors
Regular Meeting June 3, 2026, at 9:00 a.m.
Courthouse, First Floor Meeting Room
1 East Main Street, Marshalltown, Iowa
MINUTES

The Marshall County Board of Supervisors met for the regular meeting according to the posted notices in the Courthouse, First Floor Meeting Room 1 East Main Street, Marshalltown, Iowa, and online via ZOOM. Chair Heil called the meeting to order on June 3, 2026, at 9:00 a.m. Present: Chair Jarret Heil, Vice Chair Carol Hibbs, Member Christian Goodman. Goodman moved to approve the agenda second by Hibbs. Motion carried 3-0.

Hibbs moved to approve the Consent Agenda, second by Goodman. Motion carried 3-0. Items:

1. Approve Previous Regular Session Minutes – May 20, 2026.
2. Approve Previous Special Session Minutes – May 27, 2026.
3. Approve claims as audited and authorize the County Auditor and Recorder to issue payment of the same. The listing of claims paid at this meeting and all claims paid in the current month will be published as part of the first meeting of the following month.
4. Approve Setting Date for Special Board of Supervisors Meeting on Wednesday, June 24, 2026, to Process an Additional Claims Run and Any Other Needed Agenda Items Before the 6/30/2026, Fiscal Year End.
5. File Manure Management Plans.
    a. BURT FARM & LIVESTOCK CO. - SITE 8, #59927, 1310 Taylor Avenue, Marshalltown, signed with changes.
    b. HOG HEAVEN, 70146, #1779 320th Street, Melbourne, signed with changes.
    c. JUSTIN WHITAKER, #66798, 1775 Binford Avenue, State Center, signed with changes.
    d. LANGMAID FARMS, #58012, 697 North 75th Avenue West, Newton, signed with changes.
    e. MINGO SITE, #60061, 11977 Fall Avenue, Colfax, signed with changes.
    f. MTM FARMS LC, #61010, 3016 Marsh Avenue, Haverhill, signed with changes.
    g. PICKARD BROTHERS FINISHER, #68561, 1814 290th Street, Melbourne, signed with no changes.

End of Consent Agenda.

Adopt Resolution #2026-0020 Appropriation of Funds - FY 2026-2027.
WHEREAS it is desired to make appropriations for each of the different officers and departments for the fiscal year beginning July 1, 2026, in accordance with Section 331.434(6), Code of Iowa.
NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Marshall County, Iowa, as follows:

Department	Original Total Budget	Appropriation
#01 Supervisors	292,430.00	292,430.00
#02 Auditor and Recorder	1,356,785.30	1,356,785.30
#03 Treasurer	956,971.44	956,971.44
#04 County Attorney	2,211,660.00	2,211,660.00
#05 Sheriff	9,151,430.00	9,151,430.00
#08 Buildings and Grounds	1,273,600.00	1,273,600.00
#09 Zoning	56,150.00	56,150.00
#10 County Home Farm	8,500.00	8,500.00

#15 Information Systems	825,950.00	825,950.00
#16 GIS	327,685.00	327,685.00
#19 General Assistance	5,000.00	5,000.00
#20 County Engineer	10,748,650.00	10,748,650.00
#21 Veteran Affairs	190,840.00	190,840.00
#22 County Conservation	1,304,354.16	1,304,354.16
#23 Local Health Board	299,769.00	299,769.00
#24 Weed Eradication	36,080.00	36,080.00
#25 Dept. of Human Services	41,300.00	41,300.00
#28 Medical Examiner	228,750.00	228,750.00
#31 District Court	425,100.00	425,100.00
#33 County Library Contract	80,000.00	80,000.00
#42 Gateway TIF	75,000.00	75,000.00
#60 Mental Health Administration	4,000.00	4,000.00
#70 Local Emergency Mgmt	1,410,564.72	1,410,564.72
#84 County Capital Building	150,000.00	150,000.00
#87 E-911 Towers	0.00	0.00
#99 Nondepartmental	2,320,790.54	2,320,790.54
Total	33,781,360.16	33,781,360.16

SECTION 1. The amounts itemized by department are hereby appropriated from the resources of the County to the department or officer listed.
SECTION 2. Subject to the provisions of other county procedures and regulations and applicable state law, these appropriations shall constitute authorization for the department or officer listed to make expenditures or incur obligations effective July 1, 2026.
SECTION 3. In accordance with Section 331.437, Code of Iowa, no department or officer shall expend or contract to expend any money or incur any liability or enter into any contract which by its terms involves the expenditure of money for any purpose in excess of the amounts appropriated pursuant to this resolution.
SECTION 4. If at any time during the 2026-2027 budget year the Auditor and Recorder shall ascertain that the available resources of a department for that year will be less than said department's total appropriation, the Auditor and Recorder shall immediately inform the Board and recommend appropriate corrective action.
SECTION 5. The Auditor and Recorder shall establish separate accounts for the appropriations, each of which shall indicate the amount of appropriation, the amounts charged thereto, and the unencumbered balance. The Auditor and Recorder shall report the status to the applicable departments and officers monthly during the 2026-27 budget year.
SECTION 6. All appropriations authorized pursuant to this resolution lapse at the close of business June 30, 2027.
Motion by Hibbs, second by Goodman to adopt Resolution #2026-0020 Appropriation of Funds – FY 2026-2027. Resolution adopted 3-0.

Jarret P Heil
Jarret P Heil (Jun 4, 2026 13:54:16 CDT)

Jarret Heil,
Board of Supervisors Chair

Attest: Nan Benson

Nan Benson, Auditor/Recorder

Adopt Resolution #2026-0021 Advance Issuance of Payments - FY 2026-2027.

Motion by Goodman, second by Hibbs to adopt Resolution #2026-0021 Advance Issuance of Payments – FY 2026-2027. The Board of Supervisors, pursuant to Iowa Code Section 331.506(3a) and 331.506(3b), may authorize the County Auditor and Recorder to issue payment when said Board is not in session for the following purposes:

1. Fixed charges including but not limited to, freight, express, postage, water, light, and telephone service or contracted services, after a bill is filed with the Auditor and Recorder.
2. Salaries and payrolls if compensation has been fixed or approved by the Board. The salary or payroll shall be certified by the officer or supervisor under whose direction or supervision the compensation is earned.

THEREFORE BE IT RESOLVED, the County Auditor and Recorder be authorized to issue payments for the aforementioned, when said Board is not in session.

BE IT FURTHER RESOLVED, all bills paid under provisions of Iowa Code Section 331.506(3a) and 331.506(3b), shall be submitted to the Board for review and approval following the payment.

Marshall County Supervisor Jarret Heil recommended adoption of this Resolution to ensure a smooth transition from the current fiscal year to the next. Resolution adopted 3-0.

Jarret P Heil
Jarret P Heil (Jun 4, 2026 13:54:16 CDT)
Jarret Heil,
Board of Supervisors Chair

Attest: Nan Benson
Nan Benson, Auditor/Recorder

Approve Fund Transfer #961.

Motion by Hibbs, second by Goodman to approve a quarterly transfer of no more than $750,000 from Rural Services Fund to Secondary Road Fund, but not to exceed the maximum transfer, yet be above the minimum transfer amount required by Iowa Code 331.429(b). Motion carried 3-0.

Approve Fund Transfer #962.

Motion by Goodman, second by Hibbs to approve an annual transfer from LOST Revenue in the Rural Services Fund to the Secondary Road Fund in the amount of $996,275.70. Motion carried 3-0.

Approve Fund Transfer #963.

Motion by Hibbs, second by Goodman to approve a one-time transfer of $850,000 from General Basic Fund to General Supplemental Fund to help with General Supplemental required expenditures and to maintain the appropriate fund balance. Motion carried 3-0.

Approve Fund Transfer #964.

Motion by Goodman, second by Hibbs to approve a one-time transfer of $215,000 from General Basic Fund to Capital Projects Fund. Marshall County Auditor/Recorder Nan Benson explained that this fund transfer would benefit the IT and Building and Grounds departments. Motion carried 3-0.

Discussion and Possible Action Regarding Worker Compensation Renewal.

Motion by Hibbs, second by Goodman to approve the workers' compensation renewal with EMC through Shomo-Madsen Insurance in the amount of $176,043, effective July 1, 2026, and authorize the Chair to sign. Marshall County Auditor/Recorder invited Bobby Shomo of Shomo-Madsen Insurance to present this. Shomo presented the annual workers' compensation insurance renewal comparison for Fiscal Year 2026-2027. Shomo reviewed proposals received from EMC, IMWCA, and Previsor, noting that EMC's renewal premium was $176,043 and represented the recommended option. Shomo discussed the strengths and considerations associated with each carrier, including premium costs, experience modification factors, dividend opportunities, claims handling, and the County's long-standing relationship with EMC. He noted that EMC has provided consistent service to the County and offers a potential dividend return based on loss experience. Motion carried 3-0.

Discussion and Possible Action Regarding Contract Renewal Between Marshall County, Iowa and Cost Advisory Services, Inc.
Motion by Goodman, second by Hibbs to approve the 3-Year Contract Renewal Between Marshall County, Iowa and Cost Advisory Services, Inc., in the amount of $6,580, effective for Fiscal Years 2025-2026, and authorize Chair to sign. Marshall County Auditor/Recorder Nan Benson provided an update and stated that the proposed contract remains unchanged from the previous three-year agreement. Benson further reported that Marshall County Attorney Jordan Gaffney reviewed the contract and identified no concerns. Motion carried 3-0.

Approve Mid-Iowa Drug Task Force Byrne JAG Grant Contract Conditions.
Motion by Hibbs, second by Goodman to approve Mid-Iowa Drug Task Force Supervisor James Gibson to sign the Byrne JAG Grant Contract. Marshall County Sheriff Joel Phillips provided an overview of the Byrne JAG Grant, noting that the federal grant period runs from July 1, 2026, through June 30, 2027. Phillips reported that the Task Force received a 5% increase in funding from the previous year, with an award of $100,405 for the current grant cycle. He also explained that, because the Mid-Iowa Drug Task Force is ranked among the top three task forces in the state, it received an additional $10,000 equipment grant to support drug investigations within the county. During discussion, Supervisor Hibbs inquired how long the Task Force had been receiving Byrne JAG funding. Phillips responded that the Task Force has received the grant since the mid-1990s. He further noted that the Task Force continues to conduct significant investigations that are making a substantial impact in the region. Motion carried 3-0.

Public Forum. Marshall County Auditor/Recorder Nan Benson provided an update regarding the Primary Election held on June 2, 2026. Benson expressed appreciation to election workers, Auditor's Office staff, and all individuals who contributed to the successful administration of the election. Benson reported that approximately 4,100 votes were cast in the 2026 Primary Election, compared to 1,937 votes cast in the previous primary election, representing more than double the prior turnout. During discussion, Hibbs inquired about absentee voting participation. Benson stated that 948 absentee ballots were cast and that approximately 77% of voters participated in person.

Adjournment. The next regular session is Wednesday, June 17, 2026, at 9:00 a.m., at the Courthouse, 1st floor meeting room, 1 E Main Street. All business to be acted upon at that session should be submitted to the County Auditor and Recorder's Office or the Board of Supervisors' Office by Wednesday, June 10, 2026, at 12:00 p.m. There being no further business to come before the Board, the meeting is adjourned at 9:36 a.m.

Jarret P Heil
Jarret P Heil (Jun 4, 2026 13:54:16 CDT)

Jarret Heil,
Board of Supervisors Chair

Attest: Nan Benson

Nan Benson, Auditor/Recorder

260603 Regular Meeting Minutes arn

Final Audit Report 2026-06-04

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