

Resolution #1030-04-23-2024

WHEREAS, the Jackson County Board of Supervisors accepted and placed on file the Jackson County Compensation Board's letter detailing its salary recommendations for Fiscal Year 2024/2025; and

WHEREAS, the Jackson County Board of Supervisors did conduct a public hearing on the Proposed Property Tax Levy in the boardroom of the courthouse in Maquoketa on March 28, 2024 after timely publication; and

WHEREAS, the Jackson County Board of Supervisors did conduct a public hearing at 10:00 a.m. in the boardroom of the courthouse in Maquoketa on April 23, 2024 after timely publication of the budget notice in the official newspapers to consider comments for the proposed county budget for Fiscal Year 2024/2025, with said fiscal year starting July 1, 2024 and ending June 30, 2025; and

WHEREAS, after due comment and consideration by said Board of Supervisors of budget requests and Compensation Board's recommendation, said public hearing was closed.

BE IT RESOLVED that the proposed Fiscal Year 2024/2025 budget be officially adopted and certified as presented at hearing and hereby authorize said Board to sign all required forms and authorize Auditor Smith to forward all forms as required to the Iowa Department of Management.

BE IT ALSO RESOLVED that the adopted budget summary for FY 2024/2025 shall be as follows:

| ADOPTED BUDGET SUMMARY | | Jackson County - Accounting | | | | | TOTALS |
|--|----|-----------------------------|---------------------|----------------------|------------------|---------------|----------------------|
| | | General (A) | Special Revenue (B) | Capital Projects (C) | Debt Service (D) | Permanent (E) | Budget 2024/2025 (F) |
| REVENUES & OTHER FINANCING SOURCES | | | | | | | |
| Taxes Levied on Property | 1 | 6,413,585 | 2,553,739 | | 350,241 | | 9,317,565 |
| Less: Uncollected Delinquent Taxes - Levy Year | 2 | | | | | | |
| Less: Credits to Taxpayers | 3 | 229,029 | 94,588 | | 14,329 | | 337,946 |
| Net Current Property Taxes | 4 | 6,184,556 | 2,459,151 | | 335,912 | | 8,979,619 |
| Delinquent Property Tax Revenue | 5 | 1,500 | 100 | | 150 | | 1,750 |
| Penalties, Interest & Costs on Taxes | 6 | 34,040 | | | | | 34,040 |
| Other County Taxes/TIF Tax Revenues | 7 | 96,294 | 1,300,893 | | 5,212 | | 1,402,399 |
| Intergovernmental | 8 | 985,493 | 6,691,584 | | 22,234 | | 7,699,311 |
| Licenses & Permits | 9 | 60 | 68,200 | | | | 68,260 |
| Charges for Service | 10 | 629,470 | 12,350 | | | | 641,820 |
| Use of Money & Property | 11 | 722,555 | 205,509 | | | | 928,064 |
| Miscellaneous | 12 | 164,000 | 172,905 | | | | 336,905 |
| Subtotal Revenues | 13 | 8,817,968 | 10,910,692 | | 363,508 | | 20,092,168 |
| Other Financing Sources: | | | | | | | |
| General Long-Term Debt Proceeds | 14 | | | | | | |
| Operating Transfers In | 15 | 4,000 | 1,579,769 | 50,000 | | | 1,633,769 |
| Proceeds of Capital Asset Sales | 16 | 25 | | | | | 25 |
| Total Revenues & Other Sources | 17 | 8,821,993 | 12,490,461 | 50,000 | 363,508 | | 21,725,962 |
| EXPENDITURES & OTHER FINANCING USES | | | | | | | |
| Operating: | | | | | | | |
| Public Safety and Legal Services | 18 | 2,524,804 | 1,193,138 | | | | 3,717,942 |
| Physical Health Social Services | 19 | 205,669 | 577,458 | | | | 783,127 |
| Mental Health, ID & DD | 20 | | | | | | |
| County Environment and Education | 21 | 1,327,544 | 701,946 | | | | 2,029,490 |
| Roads & Transportation | 22 | | 7,200,429 | | | | 7,200,429 |
| Government Services To Residents | 23 | 739,926 | 35,500 | | | | 775,426 |
| Administration | 24 | 3,740,682 | 56,215 | | | | 3,796,897 |
| Nonprogram Current | 25 | | | | | | |
| Debt Service | 26 | | | | 371,675 | | 371,675 |
| Capital Projects | 27 | 180,000 | 1,997,192 | 294,915 | | | 2,472,107 |
| Subtotal Expenditures | 28 | 8,718,625 | 11,761,878 | 294,915 | 371,675 | | 21,147,093 |
| Other Financing Uses: | | | | | | | |
| Operating Transfers Out | 29 | 198,269 | 1,435,500 | | | | 1,633,769 |
| Refunded Debt/Payments to Escrow | | | | | | | |
| Total Expenditures & Other Uses | 31 | 8,916,894 | 13,197,378 | 294,915 | 371,675 | | 22,780,862 |
| Changes in Fund Balances | | | | | | | |
| Beginning Fund Balance - | 32 | 94,901 | 706,917 | 244,915 | 8,167 | | 1,054,900 |
| Increase (Decrease) in Reserves (GAAP Budget) | 33 | 3,954,806 | 2,927,477 | 402,724 | 17,813 | | 7,302,820 |
| Fund Balance - Nonspendable | 34 | | | | | | |
| Fund Balance - Restricted | 35 | | | | | | |
| Fund Balance - Committed | 36 | 1,012,591 | 2,190,560 | | 9,646 | | 3,212,797 |
| Fund Balance - Assigned | 37 | | | | | | |
| Fund Balance - Unassigned | 38 | 782,332 | 30,000 | 157,809 | | | 970,141 |
| Total Ending Fund Balance - | 39 | 2,064,982 | | | | | 2,064,982 |
| | 40 | 3,859,905 | 2,220,560 | 157,809 | 9,646 | | 6,247,920 |

ALSO BE IT RESOLVED, that the property tax levies on the above summary be adopted as follows:

| | | (P) UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS | (Q) VALUATION WITH GAS & ELEC UTILITIES | (R) LEVY RATE | (S) VALUATION WITHOUT GAS & ELEC UTILITIES | (T) PROPERTY TAXES LEVIED |
|-----------|---|--|--|---------------------|--|---------------------------------|
| A. | Countywide Levies: | | 1,265,175,243 | | 1,247,058,713 | |
| | General Basic | 2 | 4,299,141 | 3.39806 | | 4,237,580 |
| | Cemetery (Pioneer - 331.424B) | 3 | 18,092 | .01430 | | 17,833 |
| | General Supplemental | 5 | 2,189,526 | 1.73061 | | 2,158,172 |
| | Debt Service (from Form 703 col. I Countywide total) | 7 | 355,133 | .27005 | 1,296,948,261 | 350,241 |
| | Voted Emergency Medical Services (Countywide) | 8 | | | | |
| | Other | 9 | | | | |
| | Subtotal Countywide (A) | 10 | 6,861,892 | 5.41302 | | 6,763,826 |
| B. | All Rural Services Only Levies: | 11 | | | 810,664,573 | |
| | Rural Services Basic | 12 | 2,604,432 | 3.15018 | | 2,553,739 |
| | Rural Services Supplemental | 13 | | | | |
| | Unified Law Enforcement | 14 | | | | |
| | Other | 15 | | | | |
| | Subtotal All Rural Services Only (B) | 17 | 2,604,432 | 3.15018 | | 2,553,739 |
| | Subtotal Countywide/All Rural Services (A + B) | 18 | 9,466,324 | 8.56320 | | 9,317,565 |
| | GRAND TOTAL (A + B) | 23 | 9,466,324 | | | 9,317,565 |

NOW, THEREFORE, BE IT RESOLVED, by the Jackson County, Iowa Board of Supervisors having published notice and held said public hearing for the Proposed Property Tax Levy on March 28, 2024; having published notice for the Fiscal Year 2024/2025 budget hearing on April 23, 2024 and held said public hearing; and having approved Resolution #1029-04-23-2024 approving salaries of elected officials and have set levy of taxes, do hereby certify and adopt the above budget summary and tax levies for Fiscal Year 2024/2025 for the period of July 1, 2024 to June 30, 2025.

APPROVED this 23rd day of April, 2024 by the Jackson County Board of Supervisors.

AYE:

Mike Steines

Mike Steines, Supervisor Chair

Nin Fligel

Nin Fligel, Supervisor

Don Schwenker

Don Schwenker, Supervisor

NAY:

ATTEST:

Alisa Smith

Alisa Smith, Auditor