

BE IT RESOLVED, that the proposed Fiscal Year 2014/2015 budget be officially adopted and certified as presented at hearing and hereby authorize said Board to sign all required forms and authorize Auditor Deppe to forward all forms as required to the Iowa Department of Management and to include an increase of 3% in the salaries of the attorney, auditor, recorder, sheriff, supervisors and treasurer, instead of the recommended 4% as stated in a letter from the Compensation Board with the following approved:

County Supervisor-----	\$32,900.32
County Supervisors Chair Stipend---	1,243.81
County Sheriff-----	70,032.76
County Attorney-----	83,826.83
County Auditor-----	56,374.93
County Treasurer-----	56,374.93
County Recorder-----	56,374.93

BE IT ALSO RESOLVED, that the adopted budget summary for FY 2014/2015 be as follows:

Iowa Department of Management Form 634 - R		Jackson County ADOPTED BUDGET SUMMARY						February 11, 2014	
						TOTALS			
	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget 2014/2015 (F)	Re-estimated 2013/2014 (G)	Actual 2012/2013 (H)	
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property	14,007,447.2	431,548.0				6,438,995.0	6,036,734.0	5,550,498.0	
Less: Uncollected Delinquent Taxes - Levy Year	2	0.0				0.0			
Less: Credits to Taxpayers	3	135,005.0	89,144.0			224,149.0	225,736.0	269,736.0	
Net Current Property Taxes	4	3,872,442.2	342,404.0			6,214,846.0	5,810,998.0	5,280,762.0	
Delinquent Property Tax Revenue	5	327.0	257.0			584.0	584.0	499.5	
Penalties, Interest & Costs on Taxes	6	50,550.0				50,550.0	50,550.0	54,415.6	
Other County Taxes/TIF Tax Revenues	7	92,020.0	840,931.0	0.0	0.0	932,951.0	901,305.0	979,591.7	
Intergovernmental	8	621,842.3	581,825.0	0.0	0.0	4,203,667.0	4,118,249.0	4,662,140.8	
Licenses & Permits	9	810.0	29,550.0			30,360.0	28,820.0	36,099.9	
Charges for Service	10	537,075.0	64,600.0			601,675.0	585,530.0	638,508.10	
Use of Money & Property	11	57,678.0	266,696.0	25,000.0		349,374.0	443,077.0	318,848.11	
Miscellaneous	12	29,700.0	149,064.0			178,764.0	187,169.0	253,643.12	
Subtotal Revenues	13	5,262,444.7	7,275,327.0	25,000.0	0.0	12,562,771.0	12,126,282.0	12,224,505.13	
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0.0	0.0			0.0			
Operating Transfers In	15	0.0	965,000.0	40,544.0	0.0	1,005,544.0	940,000.0	990,000.0	
Proceeds of Fixed Asset Sales	16	525.0	0.0			525.0	525.0	9,103.16	
Total Revenues & Other Sources	17	5,262,969.8	8,240,327.0	65,544.0	0.0	13,568,840.0	13,066,807.0	13,223,608.17	
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18	483,256.0	661,016.0		0.0	2,144,272.0	2,082,726.0	1,878,845.18	
Physical Health and Social Services	19	157,477.0	198,815.0		0.0	354,292.0	345,065.0	301,780.19	
Mental Health, ID & DD	20	334,403.0	995,691.0		0.0	1,330,084.0	1,227,912.0	1,919,644.20	
County Environment and Education	21	850,117.0	874,177.0		0.0	1,724,294.0	2,150,896.0	1,508,735.21	
Roads & Transportation	22	0.0	64,647,005.0		0.0	4,847,005.0	4,804,507.0	4,725,067.22	
Government Services to Residents	23	643,858.0	3,900.0		0.0	647,758.0	637,637.0	580,085.23	
Administration	24	1,653,627.0	54,073.0		0.0	1,707,700.0	1,594,140.0	1,534,383.24	
Nonprogram Current	25	0.0	0.0		0.0	0.0	0.0	0.25	
Debt Service	26	0.0	0.0	0.0	0.0	0.0	0.0	0.26	
Capital Projects	27	30,500.0	70,358.0	240,544.0	0.0	341,402.0	669,283.0	795,689.27	
Subtotal Expenditures	28	5,513,238.7	7,503,035.0	240,544.0	0.0	12,896,817.0	13,512,166.0	13,254,228.28	
Other Financing Uses:									
Operating Transfers Out	29	155,544.0	850,000.0	0.0	0.0	1,005,544.0	940,000.0	990,000.0	
Refunded Debt/Payments to Escrow	30	0.0	0.0			0.0			
Total Expenditures & Other Uses	31	5,308,782.8	8,353,035.0	240,544.0	0.0	13,902,361.0	14,452,166.0	14,244,228.31	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-45,813.0	-112,708.0	-175,000.0	0.0	-333,521.0	-1,385,359.0	-1,020,620.32	
Beginning Fund Balance - July 1	33	1,320,993.2	860,144.0	182,998.0		4,364,135.0	5,749,494.0	6,770,114.33	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0.0	0.0			0.0		34.0	
Fund Balance - Nonspendable	35	0.0	0.0			0.0		35.0	
Fund Balance - Restricted	36	228,306.2	374,074.0			2,602,380.0	2,829,361.0	4,011,865.36	
Fund Balance - Committed	37	0.0	0.0			0.0		37.0	
Fund Balance - Assigned	38	0.0	373,362.0	7,998.0		381,360.0	465,787.0	600,485.38	
Fund Balance - Unassigned	39	1,046,874.0	0.0	0.0	0.0	1,046,874.0	1,068,987.0	1,137,144.39	
Total Ending Fund Balance - June 30	40	1,275,180.2	747,436.0	7,998.0		4,030,614.0	4,364,135.0	5,749,494.40	
Proposed tax rate per \$1,000 valuation for County purposes:									
		5.31469	urban areas:	8.29516	rural areas:	Any special district rates excluded.			

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

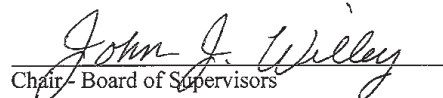
		(P) UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	(Q) VALUATION WITH GAS & ELEC UTILITIES	(R) LEVY RATE	(S) VALUATION WITHOUT GAS & ELEC UTILITIES	(T) PROPERTY TAXES LEVIED
A. Countywide Levies:			918,223,468		899,046,703	
General Basic	2	3,213,782		3.50000		3,146,663
Cemetery (Pioneer - 331.424B)	3	38,841		.0423		38,030
General Supplemental	5	840,303		.91514		822,754
MH-DD Services Fund (from '8M' certification above)	6	787,145		.85725		770,708
Debt Service (from Form 703 col. I Countywide total)	7		965,908,288		946,731,523	
Voted Emergency Medical Services (Countywide)	8					
Other	9					
Subtotal Countywide (A)	10	4,880,071		5.31469		4,778,155
B. All Rural Services Only Levies:	11		573,699,615		557,241,061	
Rural Services Basic	12	1,709,894		2.98047		1,660,840
Rural Services Supplemental	13					
Unified Law Enforcement	14					
Other	15					
	16					
Subtotal All Rural Services Only (B)	17	1,709,894		2.98047		1,660,840
Subtotal Countywide/All Rural Services (A + B)	18	6,589,965		8.29516		6,438,995
C. Special District Levies:						
Flood & Erosion	19					
Voted Emergency Medical Services (partial county)	20					
Other	21					
Subtotal Special Districts (C)	22					
GRAND TOTAL (A + B + C)	23	6,589,965				6,438,995

NOW, THEREFORE, BE IT RESOLVED, by the Jackson County, Iowa Board of Supervisors, having published a notice of public hearing, conducted said public hearing, set salaries of elected officials and set levies of taxes, do hereby certify and adopt the above summary, tax levies and salaries for FY 2014/2015 for the period of July 1, 2014 to June 30, 2015.

APPROVED this 4th day of March, 2014.

ATTEST:


Jackson County Auditor


Chair - Board of Supervisors


Member


Member