

WHEREAS, the Jackson County Board of Supervisors did conduct a public hearing at 10:00 a.m. in the Board Room of the Courthouse at Maquoketa on March 12, 2002 to consider comments for the proposed county budget for Fiscal Year 2002/2003, with said fiscal year starting July 1, 2002 and ending June 30, 2003;

AND WHEREAS, after due comment and consideration by said Board of Supervisors, said public hearing was closed after acknowledgement of receipt of letter of salary recommendations from the Jackson County Compensation Board and the timely publications of the notice of public hearing in the official newspapers;

BE IT RESOLVED that the proposed Fiscal Year 2002/2003 budget be officially adopted and certified as presented at hearing and hereby authorize said Board to sign all required forms and authorize Auditor Cotton to forward all forms as required to the Iowa Department of Management and to include salaries of elected officials at 25% less than the recommended increases as stated in letter from the Compensation Board as follows:

County Supervisors-----	\$22,535
County Supervisors Chair-----	23,611
County Sheriff-----	46,961
County Attorney-----	57,164
County Auditor-----	40,134
County Treasurer-----	40,134
County Recorder-----	36,743

BE IT ALSO RESOLVED, that the adopted budget summary for FY 2002/2003 be as follows:

Iowa Department of Management		ADOPTED JACKSON COUNTY BUDGET SUMMARY						County Number: 49	
Form 638 - R								TOTALS	
(Sheet 1 of 2)		General	Special	Capital	Debt	Expendable	Budget	Re-estimated	Actual
			Revenue	Projects	Service	Trust	2002/2003	2001/2002	2000/2001
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property	1	1,980,754	1,542,369				3,523,123	3,218,420	3,036,867
Less: Uncollected Delinquent Taxes - Levy Year	2	2,000	1,500				3,500	3,500	7552
Less: Credits to Taxpayers	3	129,300	111,050				240,350	257,797	247,955
Net Current Property Taxes	4	1,849,454	1,429,819	0	0	0	3,279,273	2,957,123	2,781,360
Delinquent Property Tax Revenue	5	1,000	200				1,200	1,200	3457
Penalties, Interest & Costs on Taxes	6	40,150					40,150	40,900	50,437
Other County Taxes/TIF Tax Revenues	7	77,755	651,272				729,027	754,479	722,435
Intergovernmental	8	278,413	4,337,978			17,861	4,634,252	5,283,387	4,819,373
Licenses & Permits	9	3,910	35,827				39,737	31,887	24,451
Charges for Service	10	443,617	18,626			10,870	473,113	482,584	430,195
Use of Money & Property	11	294,734	261,814				556,548	561,301	565,400
Fines, Forfeits & Defaults	12	7,000					7,000	8,358	8,475
Miscellaneous	13	22,125	122,300			500	144,925	210,114	179,813
Subtotal Revenues	14	3,018,158	6,857,836	0	0	29,231	9,905,225	10,331,333	9,585,396
Other Financing Sources:							0		
General Long-Term Debt Proceeds	15						0		
Operating Transfers In	16		838,000			25,000	863,000	862,319	864,588
Proceeds of Fixed Asset Sales	17	108,025	8,800				116,825	13,109	2,316
Total Revenues & Other Sources	18	3,126,183	7,704,636	0	0	54,231	10,885,050	11,206,761	10,452,300
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>							0		
Operating:							0		
Public Safety	19	883,689	264,472				1,148,161	1,123,830	1,006,590
Court Services	20	52,850					52,850	44,385	74,526
Physical Health & Education	21	28,000	204,537				232,537	247,524	214,933
Mental Health, MR & DD	22		1,792,692				1,792,692	1,960,226	2,107,565
Social Services	23	236,782	61,293				298,075	249,256	222,538
County Environment	24	487,525	270,253			8400	766,178	1,179,401	1,139,181
Roads & Transportation	25		3,882,650				3,882,650	3,928,215	3,600,361
State & Local Government Services	26	345,776	10,240				356,016	325,499	344,864
Interprogram Services	27	954,583					954,583	927,320	772,105
Nonprogram Current	28		118,000				118,000	152,000	74,506
Debt Service	29						0		
Capital Projects	30	11,500	827,000			5,000	843,500	409,905	130,050
Subtotal Expenditures	31	3,000,705	7,431,137	0	0	13,400	10,445,242	10,547,561	9,687,219
Other Financing Uses:							0		
Operating Transfers Out	32	107,000	756,000				863,000	862,319	864,588
Total Expenditures & Other Uses	33	3,107,705	8,187,137	0	0	13,400	11,308,242	11,409,880	10,551,807
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	34	18,478	-482,501	0	0	40,831	-423,192	-203,119	-99,507
Beginning Fund Balance - July 1, 2002	35	340,572	3,648,473			252	3,989,297	4,192,416	4,291,925
Increase (Decrease) in Reserves (GAAP Budgeting)	36						0		
Fund Balance - Reserved	37						0		
Fund Balance - Unreserved/Designated	38						0		
Fund Balance - Unreserved/Undesignated	39	359,050	3,165,972	0	0	41,083	3,566,105	3,989,297	4,192,418
Total Ending Fund Balance - June 30, 2003	40	359,050	3,165,972	0	0	41,083	3,566,105	3,989,297	4,192,418

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

		(P)	(Q)	(R)	(S)	(T)
		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
<b>A Countywide Levies:</b>	1	XXXXXXXXXXXXXXXXXXXXX	645,418,047	XXXXXXXXXXXX	622,606,528	XXXXXXXXXXXXXXXXXXXXX
General Basic	2	2,043,329	XXXXXXXXXXXXXXXXXXXXX	3.16590	XXXXXXXXXXXXXXXXXXXXX	1,971,110
+ Cemetery (Pioneer - 331.424B)	3	10,000	XXXXXXXXXXXXXXXXXXXXX	0.01549	XXXXXXXXXXXXXXXXXXXXX	9,644
Total for General Basic	4	2,053,329	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	1,980,754
General Supplemental	5		XXXXXXXXXXXXXXXXXXXXX	X	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX
MH-DD Services Fund (from '8M' certification above)	6	787,145	XXXXXXXXXXXXXXXXXXXXX	1.21959	XXXXXXXXXXXXXXXXXXXXX	759,325
Debt Service (from Form 703 col. I Countywide total)	7		658,439,613		635,628,094	
Voted Emergency Medical Services (Countywide)	8		XXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXX	
Other	9		XXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXX	
Subtotal Countywide (A)	10	2,840,474	XXXXXXXXXXXXXXXXXXXXX	4.40098	XXXXXXXXXXXXXXXXXXXXX	2,740,079
<b>B All Rural Services Only Levies:</b>	11	XXXXXXXXXXXXXXXXXXXXX	409,420,328	XXXXXXXXXXXX	389,952,422	XXXXXXXXXXXXXXXXXXXXX
Rural Services Basic	12	822,136	XXXXXXXXXXXXXXXXXXXXX	2.00805	XXXXXXXXXXXXXXXXXXXXX	783,044
Rural Services Supplemental	13		XXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXX	
Unified Law Enforcement	14		XXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXX	
Other (specify)	15		XXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXX	
Other (specify)	16		XXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXX	
Subtotal All Rural Services Only (B)	17	822,136	XXXXXXXXXXXXXXXXXXXXX	2.00805	XXXXXXXXXXXXXXXXXXXXX	783,044
Subtotal Countywide/All Rural Services (A + B)	18	3,662,610	XXXXXXXXXXXXXXXXXXXXX	6.40903	XXXXXXXXXXXXXXXXXXXXX	3,523,123
<b>C Special District Levies:</b>		XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX
Flood & Erosion	19					
Voted Emergency Medical Services (partial county)	20					
Other	21					
Subtotal Special Districts (C)	22		XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	
<b>GRAND TOTAL (A + B + C)</b>	23	3,662,610	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	3,523,123

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 2002/2003, for the period of July 1, 2002 to June 30, 2003.

APPROVED this 12<sup>th</sup> day of March, 2002.

ATTEST

Jackson County Auditor

Chair-Board of Supervisors

Member

Member