

WHEREAS, the Jackson County Board of Supervisors did conduct a public hearing at 10:30 a.m. in the Board Room of the Courthouse at Maquoketa on March 15, 2005 to consider comments for the proposed county budget for Fiscal Year 2005/2006, with said fiscal year starting July 1, 2005 and ending June 30, 2006;

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 2005/2006 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 salaries of the auditor, treasurer, attorney and supervisors at 2.5% and the recorder and sheriff at 4% instead of the 5% and 8%, respectively, recommended increases as stated in a letter from the Compensation Board as follows:

County Supervisors-----	\$24,178.48
County Supervisors Chair-----	25,272.73
County Sheriff-----	51,813.01
County Attorney-----	61,243.77
County Auditor-----	43,005.70
County Treasurer-----	43,005.70
County Recorder -----	40,564.36

BE IT ALSO RESOLVED, that the adopted budget summary for FY 2005/2006 be as follows:

Adopted Jackson County Budget Summary						County No. 49		
Iowa Department of Management Form 638-R (Sheet 1 of 2)						Totals		
	GENERAL	SPECIAL	CAPITAL	DEBT	PERMANENT	Budget	Re-estimated	Actual
		REVENUE	PROJECTS	SERVICE		2005/2006	2004/2005	2003/2004
	(A)	(B)		(D)		(F)	(G)	(H)
REVENUES & OTHER FINANCING SOURCES								
Taxes Levied on Property	1	2,584,016	1,734,687			4,318,703	4,235,171	3,947,919
Less:Uncollected Delinquent Taxes	2							2
Less:Credits to Taxpayers	3	134,100	104,050			238,150	243,500	255,276
Net Current Property Taxes	4	2,449,916	1,630,637			4,080,553	3,991,671	3,692,643
Delinquent Property Taxes	5	519	200			719	719	1,006
Penalties, interest & Costs on Tax	6	49,920				49,920	49,670	48,350
Other County Taxes/TIF Tax Revenue	7	91,816	747,282			839,098	893,580	836,616
Intergovernmental	8	245,316	4,507,630	7,500		4,760,446	5,104,499	4,947,319
Licenses & Permits	9	5,910	51,167			57,077	48,321	49,328
Charges for Services	10	511,475	40,600			552,075	587,828	548,180
Use of Money & Property	11	45,175	180,992			226,167	270,813	240,508
Miscellaneous	13	30,076	191,470	88,500		310,046	325,180	606,169
SUBTOTAL REVENUES	14	3,430,123	7,349,978	96,000		10,876,101	11,272,081	10,970,179
Other Financing Sources:								
General Long Term Debt Proceeds	15							651,175
Operating Transfers in	16		725,000	25,000		750,000	750,000	870,883
Proceeds of Fixed Asset Sales	17	25				25	95	1,476
TOTAL REVENUES & OTHER SOURCES	18	3,430,148	8,074,978	121,000		11,626,126	12,022,176	12,493,713
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety & Legal Services	19	1,032,540	358,966			1,391,506	1,282,713	1,238,477
Physical Health & Social Services	20	211,127	208,861			419,988	420,002	407,121
Mental Health, MR & DD	21		2,088,198			2,088,198	2,047,270	2,165,999
County Environment and Education	22	608,749	315,972			924,721	880,548	1,378,099
Roads & Transportation	23		3,763,834			3,763,834	3,730,360	3,775,041
Government Services to Residents	26	391,154	11,000			402,154	379,713	330,116
Administration	25	1,088,052				1,088,052	1,015,350	1,010,008
Nonprogram Current	26		144,246			144,246	125,929	134,937
Debt Service	27	30,729				30,729	130,729	
Capital Projects	28	5,200	388,550	105,563		499,313	875,310	2,062,991
Subtotal Expenditures	32	3,367,551	7,279,627	105,563		10,752,741	10,887,924	12,502,787
Operating Transfers Out	30	75,000	675,000			750,000	750,000	870,883
Total Expenditures & Other Uses	31	3,442,551	7,954,627	105,563		11,502,741	11,637,924	13,373,670
Excess of Rev & Other Sources								
over(under) Expenditures & Other	32	(12,403)	120,351	15,437		123,385	384,252	(879,957)
Beginning Fund Balance - July 1	33	571,546	2,942,089	17,280		3,530,915	3,146,663	4,026,620
Increase(Decrease)in Reserves (GAAP Budgeting)	34							
End Fund Bal-Reserved	35							
End Fund Bal-Unreserved/Designated	36							
End Fund Bal-Unreserved/Undesignated	37	559,143	3,062,440	32,717		3,654,300	3,530,915	3,146,663
Total Ending Fund Balance-June 30	38	559,143	3,062,440	32,717		3,654,300	3,530,915	3,146,663

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
A.	Countywide Levies:	1	637,062,395		616,710,165	
	General Basic	2	2,229,718	3.50000		2,158,486
	+ Cemetery (Pioneer - 331.424B)	3	12,741	.02000		12,334
	Total for General Basic	4	2,242,459			2,170,820
	General Supplemental	5	426,832	.67000		413,196
	MH-DD Services Fund (from '6M' certification above)	6	787,145	1.23559		762,001
	Debt Service (from Form 703 col. I Countywide total)	7	631,672.992		616,710,165	
	Voted Emergency Medical Services (Countywide)	8				
	Other	9				
	Subtotal Countywide (A)	10	3,456,436	5.42559		3,346,017
B.	All Rural Services Only Levies:	11	396,848,273		378,803,774	
	Rural Services Basic	12	1,016,464	2.53047		972,686
	Rural Services Supplemental	13				
	Unified Law Enforcement	14				
	Other	15				
	Other	16				
	Subtotal All Rural Services Only (B)	17	1,016,464	2.53047		972,686
	Subtotal Countywide/All Rural Services (A + B)	18	4,472,900	7.95806		4,318,703
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	4,472,900			4,318,703

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 2005/2006, for the period of July 1, 2005 to June 30, 2006.

APPROVED this 15th day of March, 2005.

ATTEST:

M. Julie Deppe
Jackson County Auditor

John J. Willey
Chair, Board of Supervisors

J. C. Engel
Member

Larry J. Koo
Member