

**Resolution #580-03-14-2017**

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 2017/2018;

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 March 14, 2017 after the timely publications of the budget notice in the official newspapers to consider comments for the proposed county budget for Fiscal Year 2017/2018, with said fiscal year starting July 1, 2017 and ending June 30, 2018;

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 and;

BE IT RESOLVED, that the proposed Fiscal Year 2017/2018 budget be officially adopted and certified as presented at hearing and hereby authorize said Board to sign all required forms and authorize Auditor Moore to forward all forms as required to the Iowa Department of Management.

BE IT ALSO RESOLVED, that the adopted budget summary for FY 2017/2018 shall be as follows:

Iowa Department of Management  
Form 634 - R

**Jackson County ADOPTED BUDGET SUMMARY**

February 21, 2017

Form 634 - R

February 21, 2017

		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	TOTALS			
							Budget	Re-estimated	Actual	
							2017/2018 (F)	2016/2017 (G)	2015/2016 (H)	
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>										
Taxes Levied on Property	1	4,403,470	2,843,846		0		7,047,318	6,948,293	6,685,112	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0				0			2
Less: Credits to Taxpayers	3	295,291	156,745				452,036	452,036	461,494	3
Net Current Property Taxes	4	4,108,179	2,487,101		0		6,595,280	6,496,257	6,223,618	4
Delinquent Property Tax Revenue	5	343	214				557	557	559	5
Penalties, Interest & Costs on Taxes	6	3,800					3,800	3,800	51,823	6
Other County Taxes/TIF Tax Revenues	7	77,631	894,135	0	0	0	971,766	975,548	999,597	7
Intergovernmental	8	808,718	4,764,867	0	0	0	5,573,583	5,455,749	5,200,196	8
Licenses & Permits	9	810	35,450				36,260	33,860	47,930	9
Charges for Service	10	607,827	6,900				614,727	604,698	656,446	10
Use of Money & Property	11	239,622	155,258	25,000			419,880	415,882	563,531	11
Miscellaneous	12	344,411	73,600				418,011	195,352	274,360	12
Subtotal Revenues	13	6,191,339	8,417,525	25,000	0	0	14,633,864	14,181,704	14,018,060	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0				0			14
Operating Transfers In	15	60,000	1,008,200	25,000	0	0	1,093,200	1,043,200	1,081,064	15
Proceeds of Fixed Asset Sales	16	25	0				25	25	5,823	16
Total Revenues & Other Sources	17	6,251,364	9,425,725	50,000	0	0	15,727,089	15,224,929	15,104,947	17
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>										
Operating:										
Public Safety and Legal Services	18	1,629,149	793,489			0	2,422,638	2,335,973	2,186,446	18
Physical Health and Social Services	19	114,894	202,245			0	317,139	294,577	261,854	19
Mental Health, ID & DD	20	294,106	787,145			0	1,081,251	939,423	1,133,954	20
County Environment and Education	21	977,029	454,128			0	1,431,157	1,627,046	1,737,881	21
Roads & Transportation	22	0	5,794,905			0	5,794,905	5,647,911	5,086,977	22
Government Services to Residents	23	704,674	3,400			0	708,074	865,464	632,896	23
Administration	24	2,008,954	0			0	2,008,954	1,902,552	1,804,235	24
Nonprogram Current	25	0	0			0	0	0	0	25
Debt Service	26	0	0		0	0	0	0	0	26
Capital Projects	27	148,358	541,000	25,000		0	714,358	851,067	575,810	27
Subtotal Expenditures	28	5,877,164	8,576,312	25,000	0	0	14,478,476	14,664,013	13,420,055	28
Other Financing Uses:										
Operating Transfers Out	29	97,450	995,750	0	0	0	1,093,200	1,043,200	1,081,064	29
Refunded Debt/Payments to Escrow	30	0	0				0			30
Total Expenditures & Other Uses	31	5,974,614	9,572,062	25,000	0	0	15,571,676	15,707,213	14,501,119	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	276,750	-146,337	25,000	0	0	155,413	-482,284	603,828	32
Beginning Fund Balance - July 1,	33	2,955,033	4,500,679	79,900			7,535,612	8,017,896	7,414,068	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0				0			34
Fund Balance - Nonspendable	35	0	0				0			35
Fund Balance - Restricted	36	602,626	4,354,342				4,956,968	5,177,804	5,843,467	36
Fund Balance - Committed	37	0	0				0			37
Fund Balance - Assigned	38	750,036	0	104,900			854,936	743,133	602,162	38
Fund Balance - Unassigned	39	1,879,121	0	0	0	0	1,879,121	1,614,675	1,572,297	39
Total Ending Fund Balance - June 30,	40	3,231,783	4,354,342	104,900	0	0	7,691,025	7,535,612	8,017,896	40
Proposed tax rate per \$1,000 valuation for County purposes:										
		5.18165	urban areas	8.16212	rural areas;		Any special district rates excluded.			

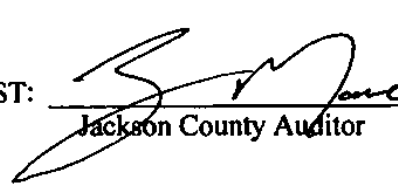
ALSO BE IT RESOLVED, that the property tax levies on the above summary be adopted as follows:

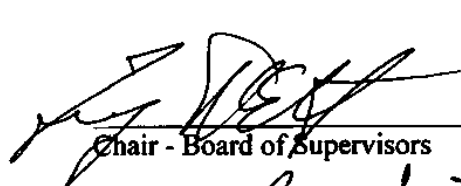
		(P) UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	(Q) VALUATION WITH GAS & ELEC UTILITIES	(R) LEVY RATE	(S) VALUATION WITHOUT GAS & ELEC UTILITIES	(T) PROPERTY TAXES LEVIED
<b>A. Countywide Levies:</b>			1,016,712,809		999,099,071	
General Basic	2	3,558,495		3.50000		3,496,847
Cemetery (Pioneer - 331.4248)	3	43,007		.0423		42,262
General Supplemental	5	879,599		.85514		864,361
MH-DD Services Fund (from '6M' certification above)	6	787,145		.77421		773,512
Debt Service (from Form 703 col. I Countywide total)	7		1,044,462,726		1,026,848,988	
Voted Emergency Medical Services (Countywide)	8					
Other	9					
<b>Subtotal Countywide (A)</b>	10	5,268,246		5.18165		5,176,982
<b>B. All Rural Services Only Levies:</b>	11		642,796,579		627,529,939	
Rural Services Basic	12	1,915,836		2.98047		1,870,334
Rural Services Supplemental	13					
Unified Law Enforcement	14					
Other	15					
	16					
<b>Subtotal All Rural Services Only (B)</b>	17	1,915,836		2.98047		1,870,334
<b>Subtotal Countywide/All Rural Services (A + B)</b>	18	7,184,082		8.16212		7,047,316
<b>C. Special District Levies:</b>						
Flood & Erosion	19					
Voted Emergency Medical Services (partial county)	20					
Other	21					
<b>Subtotal Special Districts (C)</b>	22					
<b>GRAND TOTAL (A + B + C)</b>	23	7,184,082				7,047,316

NOW, THEREFORE, BE IT RESOLVED, by the Jackson County, Iowa Board of Supervisors, having published a notice of public hearing, conducted said public hearing, approved Resolution #579-03-14-2017 approving salaries of elected officials and set levies of taxes, do hereby certify and adopt the above summary and tax levies for FY 2017/2018 for the period of July 1, 2017 to June 30, 2018.

APPROVED this 8th day of March, 2017.

ATTEST:

  
Jackson County Auditor

  
Chair - Board of Supervisors

  
Member

  
Member