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Resolution #630-03-06-2018

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 2018/2019;

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 6, 2018 after the timely publications of the budget notice in the official newspapers to consider comments for the proposed county budget for Fiscal Year 2018/2019, with said fiscal year starting July 1, 2018 and ending June 30, 2019;

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 2018/2019 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 2018/2019 shall be as follows:

Iowa Department of Management
Form 634 - R

Jackson County ADOPTED BUDGET SUMMARY

March 6, 2018

							TOTALS			
		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget 2018/2019 (F)	Re-estimated 2017/2018 (G)	Actual 2016/2017 (H)	
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	4,873,975	2,100,528		0		6,974,503	6,861,864	6,947,692	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0				0			2
Less: Credits to Taxpayers	3	300,414	100,246				400,660	448,282	498,821	3
Net Current Property Taxes	4	4,573,561	2,000,282		0		6,573,843	6,413,582	6,448,871	4
Delinquent Property Tax Revenue	5	31	44				75	450	223	5
Penalties, Interest & Costs on Taxes	6	3,820					3,820	3,800	55,133	6
Other County Taxes/TIF Tax Revenues	7	77,110	870,745	0	0	0	947,855	968,502	1,051,232	7
Intergovernmental	8	634,799	4,596,441	0	0	0	5,231,240	5,547,504	5,178,283	8
Licenses & Permits	9	810	41,150				41,960	36,960	49,070	9
Charges for Service	10	626,653	4,700				631,353	614,727	612,572	10
Use of Money & Property	11	219,380	155,208	25,000			399,588	401,507	638,388	11
Miscellaneous	12	491,503	70,600				562,103	425,011	365,773	12
Subtotal Revenues	13	6,627,667	7,739,170	25,000	0	0	14,391,837	14,412,043	14,399,545	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0				0			14
Operating Transfers In	15	55,200	1,112,500	0	0	0	1,167,700	1,092,200	1,101,411	15
Proceeds of Fixed Asset Sales	16	25	0				25	25	9,502	16
Total Revenues & Other Sources	17	6,682,892	8,851,670	25,000	0	0	15,559,562	15,504,268	15,510,458	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	1,629,804	864,529			0	2,494,333	2,421,008	2,247,107	18
Physical Health and Social Services	19	116,101	187,649			0	303,750	302,619	257,495	19
Mental Health, ID & DD	20	17,613	378,172			0	395,785	466,270	1,257,522	20
County Environment and Education	21	1,071,081	1,058,481			0	2,129,542	2,046,852	1,532,157	21
Roads & Transportation	22	0	5,926,756			0	5,926,756	6,082,284	5,362,842	22
Government Services to Residents	23	721,797	3,400			0	725,197	708,074	804,228	23
Administration	24	2,147,587	0			0	2,147,587	2,005,637	1,702,094	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	650,858	466,000	0		0	1,116,858	894,358	730,866	27
Subtotal Expenditures	28	6,354,821	8,884,987	0	0	0	15,239,808	14,927,102	13,894,311	28
Other Financing Uses:										
Operating Transfers Out	29	141,950	1,025,750	0	0	0	1,167,700	1,092,200	1,101,411	29
Refunded Debt/Payments to Escrow	30	0	0				0			30
Total Expenditures & Other Uses	31	6,496,771	9,910,737	0	0	0	16,407,508	16,019,302	14,995,722	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	186,121	-1,059,067	25,000	0	0	-847,946	-515,034	514,736	32
Beginning Fund Balance - July 1,	33	3,132,468	4,758,155	126,975			8,017,598	8,532,632	8,017,896	33
Increase (Decrease) In Reserves (GAAP Budgeting)	34	0	0				0			34
Fund Balance - Nonspendable	35	0	0				0			35
Fund Balance - Restricted	36	827,824	3,699,088				4,526,912	5,545,184	6,454,345	36
Fund Balance - Committed	37	0	0				0			37
Fund Balance - Assigned	38	702,706	0	151,975			854,681	742,995	741,004	38
Fund Balance - Unassigned	39	1,788,059	0	0	0	0	1,788,059	1,729,419	1,337,283	39
Total Ending Fund Balance - June 30,	40	3,318,589	3,699,088	151,975	0	0	7,169,652	8,017,598	8,532,632	40

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:			1,123,347,055		1,105,851,574	
	General Basic	2	3,931,715		3.50000		3,870,481
	Cemetery (Pioneer - 331.424B)	3	47,518		.04230		46,778
	General Supplemental	5	971,852		.86514		956,716
	MH-DD Services Fund (from '6M' certification above)	6	0		.00000		0
	Debt Service (from Form 703 col. I Countywide total)	7					
	Voted Emergency Medical Services (Countywide)	8					
	Other	9					
	Subtotal Countywide (A)	10	4,951,085		4.40744		4,873,975
B.	All Rural Services Only Levies:	11		642,796,579		627,529,939	
	Rural Services Basic	12	2,146,273		2.99047		2,100,528
	Rural Services Supplemental	13					
	Unified Law Enforcement	14					
	Other	15					
		16					
	Subtotal All Rural Services Only (B)	17	2,146,273		2.99047		2,100,528
	Subtotal Countywide/All Rural Services (A + B)	18	7,097,358		7.39791		6,974,503
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	7,184,062				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 #629-03-06-2018 approving salaries of elected officials and set levies of taxes, do hereby certify and adopt the above summary and tax levies for Fiscal Year 2018/2019 for the period of July 1, 2018 to June 30, 2019.

APPROVED this 6th day of March, 2018.

Chair - Board of Supervisors

ATTEST: Jackson County Auditor

Member

Member