

Resolution #685-03-05-2019

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 2019/2020;

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 5, 2019 after the timely publications of the budget notice in the official newspapers to consider comments for the proposed county budget for Fiscal Year 2019/2020, with said fiscal year starting July 1, 2019 and ending June 30, 2020;

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 2019/2020 budget be officially adopted and certified as presented at hearing and hereby authorize said Board to sign all required forms and authorize Auditor Smith to forward all forms as required to the Iowa Department of Management.

BE IT ALSO RESOLVED, that the adopted budget summary for FY 2019/2020 shall be as follows:

Iowa Department of Management
Form 634 - R

Jackson County PROPOSED BUDGET SUMMARY

February 12, 2019

		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	TOTALS			
							Budget	Re-estimated	Actual	
							2019/2020 (F)	2018/2019 (G)	2017/2018 (H)	
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	4,882,670	2,696,525		0		7,579,195	6,974,503	6,886,249	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0				0			2
Less: Credits to Taxpayers	3	322,778	143,584				466,362	400,660	480,843	3
Net Current Property Taxes	4	4,559,892	2,552,941		0		7,112,833	6,573,843	6,385,406	4
Delinquent Property Tax Revenue	5	331	94				425	75	740	5
Penalties, Interest & Costs on Taxes	6	3,900					3,900	3,820	51,875	6
Other County Taxes/TIF Tax Revenues	7	81,794	872,493	0	0	0	954,287	847,855	1,082,553	7
Intergovernmental	8	564,028	4,835,346	0	0	0	5,399,374	5,362,364	5,654,354	8
Licenses & Permits	9	810	41,150				41,960	41,960	48,163	9
Charges for Service	10	631,673	4,700				636,373	631,353	658,651	10
Use of Money & Property	11	326,315	144,939	25,000			496,254	367,423	452,803	11
Miscellaneous	12	313,628	70,800				384,228	548,505	430,643	12
Subtotal Revenues	13	6,482,371	8,522,263	25,000	0	0	15,029,634	14,475,188	14,765,288	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0				0			14
Operating Transfers In	15	18,750	1,282,500	0	0	0	1,301,250	1,121,950	1,138,893	15
Proceeds of Fixed Asset Sales	16	25	0				25	25	72	16
Total Revenues & Other Sources	17	6,501,146	9,804,763	25,000	0	0	18,330,909	15,597,173	15,904,253	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	1,837,221	871,442			0	2,808,663	2,540,250	2,323,014	18
Physical Health and Social Services	19	158,953	319,786			0	478,739	455,010	258,778	19
Mental Health, ID & DD	20	0	598,085			0	598,085	578,835	478,414	20
County Environment and Education	21	1,118,083	969,585			0	2,087,668	2,045,674	1,537,847	21
Roads & Transportation	22	0	5,994,249			0	5,994,249	6,340,258	5,962,717	22
Government Services to Residents	23	807,840	3,400			0	811,240	749,732	666,054	23
Administration	24	2,223,693	0			0	2,223,693	2,147,945	1,893,300	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	1,125,879	466,000	0		0	1,591,879	1,191,858	790,881	27
Subtotal Expenditures	28	7,371,769	9,220,547	0	0	0	16,592,316	16,047,560	13,911,005	28
Other Financing Uses:										
Operating Transfers Out	29	148,250	1,155,000	0	0	0	1,301,250	1,121,950	1,138,893	29
Refunded Debt/Payments to Escrow	30	0	0				0			30
Total Expenditures & Other Uses	31	7,518,019	10,375,547	0	0	0	17,893,566	17,169,510	15,049,898	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,016,873	-570,784	25,000	0	0	-1,562,657	-1,572,337	854,355	32
Beginning Fund Balance - July 1,	33	3,585,869	4,121,813	126,975			7,814,657	8,386,994	8,532,639	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0				0			34
Fund Balance - Nonspendable	35	0	0				0	0	0	35
Fund Balance - Restricted	36	1,005,773	3,546,029				4,551,802	5,183,445	6,716,874	36
Fund Balance - Committed	37	0	0				0	0	0	37
Fund Balance - Assigned	38	341,908	5,000	151,975			498,881	802,529	811,707	38
Fund Balance - Unassigned	39	1,201,317	0	0		0	1,201,317	1,748,683	1,858,413	39
Total Ending Fund Balance - June 30,	40	2,548,996	3,551,029	151,975	0	0	6,252,000	7,814,657	9,386,984	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:			1,137,287,819		1,118,558,680	
General Basic	2	3,980,542		3.50000		3,914,959
Cemetery (Pioneer - 331.424B)	3					
General Supplemental	5	983,922		.86514		987,711
MH-DD Services Fund (from '8M' certification above)	6	586,085		.52412		586,260
Debt Service (from Form 703 col. I Countywide total)	7					
Voted Emergency Medical Services (Countywide)	8					
Other	9					
Subtotal Countywide (A)	10	5,560,549		4.88926		5,468,930
B. All Rural Services Only Levies:	11		749,160,140		732,611,486	
Rural Services Basic	12	2,157,933		2.88047		2,110,285
Rural Services Supplemental	13					
Unified Law Enforcement	14					
Other	15					
	16					
Subtotal All Rural Services Only (B)	17	2,157,933		2.88047		2,110,285
Subtotal Countywide/All Rural Services (A + B)	18	7,718,482		7.78973		7,579,195
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	7,718,482				7,579,195

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 #684-03-05-2019 approving salaries of elected officials and set levies of taxes, do hereby certify and adopt the above summary and tax levies for Fiscal Year 2019/2020 for the period of July 1, 2019 to June 30, 2020.

APPROVED this 5th day of March, 2019 by the Jackson County Board of Supervisors.

Mike Steenis
Chair - Board of Supervisors

ATTEST: *Alisa Smith*
Jackson County Auditor

[Signature]
Member

John J Willey
Member