

Resolution #734-03-24-2020

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 2020/2021; and

WHEREAS, the Jackson County Board of Supervisors did conduct a public hearing and approve the maximum tax levy resolution in the boardroom of the courthouse in Maquoketa on March 3, 2020 after timely publication; 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 24, 2020 after timely publication of the budget notice in the official newspapers to consider comments for the proposed county budget for Fiscal Year 2020/2021, with said fiscal year starting July 1, 2020 and ending June 30, 2021; 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.

BE IT RESOLVED, that the proposed Fiscal Year 2020/2021 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 2020/2021 shall be as follows:

Form 638 - R

County No: 49
03/23/2020

ADOPTED BUDGET SUMMARY
Jackson County - Accounting

	Jackson County - Accounting					TOTALS		
	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget 2020/2021 (F)	Re-estimated 2019/2020 (G)	Actual 2018/2019 (H)
REVENUES & OTHER FINANCING SOURCES								
Taxes Levied on Property	1 5,027,707	2,739,375				7,767,082	7,286,065	6,970,403
Loss: Uncollected Delinquent Taxes - Levy Year	2							2
Less: Credits to Taxpayers	3 325,758	134,361				460,119	466,362	449,319
Current Property Taxes	4 4,701,949	2,605,014				7,306,963	6,819,703	6,521,084
Delinquent Property Tax Revenue	5 125	70				195	425	169
Fees, Interest & Costs on Taxes	6 3,100					3,100	3,900	49,650
County Taxes/TIF Tax Revenue	7 86,135	894,722				980,857	949,375	1,024,052
Governmental	8 736,539	5,232,847				5,969,386	5,648,196	5,235,395
Licenses & Permits	9 810	43,550				44,360	41,960	39,020
Charges for Service	10 599,400	8,500				607,900	636,373	608,034
Use of Money & Property	11 358,335	146,674	25,000			530,009	492,074	607,312
Miscellaneous	12 129,772	84,700				214,472	389,228	670,567
Subtotal Revenues	13 6,616,165	9,016,077	25,000			15,657,242	14,981,234	14,755,283
Other Financing Sources:								
General Long-Term Debt Proceeds								
Operating Transfers In	15 3,200	1,338,200				1,341,400	1,312,850	1,151,950
Proceeds of Capital Asset Sales	16 25					25	25	10
Total Revenues & Other Sources	17 6,619,390	10,354,277	25,000			16,998,667	16,294,109	15,907,243
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	18 2,008,181	915,903				2,924,084	2,744,983	2,468,065
Physical Health Social Services	19 201,939	326,067				528,006	486,319	382,869
Mental Health, ID & DD	20	562,431				562,431	596,085	372,341
County Environment and Education	21 1,312,587	974,487				2,287,074	2,396,236	1,410,137
Roads & Transportation	22	6,490,386				6,490,386	6,165,549	6,316,268
Government Services To Residents	23 816,394	3,400				819,794	811,240	693,820
Administration	24 2,156,390					2,156,390	2,179,144	1,887,646
Nonprogram Current	25							
Debt Service	26							
Capital Projects	27 227,100	466,000				693,100	1,986,979	851,342
Subtotal Expenditures	28 6,722,591	9,738,674				16,461,265	17,366,535	14,382,488
Other Financing Uses:								
Operating Transfers Out	29 126,200	1,215,200				1,341,400	1,312,850	1,151,950
Refunded Debt/Payments to Escrow								
Total Expenditures & Other Uses	31 6,848,791	10,953,874				17,802,665	18,679,385	15,534,438
Changes in Fund Balances								
Beginning Fund Balance -	32 229,401	599,597	25,000			803,998	2,385,276	372,805
Increase (Decrease) in Reserves (GAAP Budget)	33 2,790,150	4,432,396	151,975			7,374,521	9,759,797	9,386,992
Fund Balance - Nonspendable	34							
Fund Balance - Restricted	35 1,095,637	3,797,797				4,893,434	5,427,523	6,529,338
Fund Balance - Committed	36							
Fund Balance - Assigned	37 221,545	35,002	176,975			433,522	418,893	1,177,021
Fund Balance - Unassigned	38 1,243,567					1,243,567	1,528,105	2,053,438
Total Ending Fund Balance -	40 2,560,749	3,832,799	176,975			6,570,523	7,374,521	9,759,797

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:			1,158,918,657		1,139,397,007	
General Basic	2	4,056,215		3.50000		3,987,890
Cemetery (Pioneer - 331.424B)	3	55,000		.04746		54,076
General Supplemental	5	1,002,627		.86514		985,738
MH-DD Services Fund (from '6M' certification above)	6	598,117		.51610		588,043
Debt Service (from Form 703 col. I Countywide total)	7					
Voted Emergency Medical Services (Countywide)	8					
Other	9					
Subtotal Countywide (A)	10	5,711,959		4.92870		5,615,747
B. All Rural Services Only Levies:	11		766,795,312		749,493,984	
Rural Services Basic	12	2,200,980		2.87036		2,151,332
Rural Services Supplemental	13					
Unified Law Enforcement	14					
Other	15					
	16					
Subtotal All Rural Services Only (B)	17	2,200,980		2.87036		2,151,332
Subtotal Countywide/All Rural Services (A + B)	18	7,912,939		7.79906		7,767,079
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	7,912,939				7,767,079

NOW, THEREFORE, BE IT RESOLVED, by the Jackson County, Iowa Board of Supervisors having published notice and held said public hearing for the Maximum Tax Levy Resolution #730-03-03-2020 on March 3, 2020; having published notice for the Fiscal Year 2020/2021 budget hearing on March 24, 2020 and held said public hearing; and having approved Resolution #733-03-24-2020 approving salaries of elected officials and set levy of taxes, do hereby certify and adopt the above summary and tax levies for Fiscal Year 2020/2021 for the period of July 1, 2020 to June 30, 2021.

APPROVED this 24th day of March, 2020 by the Jackson County Board of Supervisors.

Mike Steines
Mike Steines, Board of Supervisors Chair

ATTEST: Alisa Smith
Alisa Smith, Jackson County Auditor

Larry McDevitt, Board of Supervisors Member

John J. Willey
John J. Willey, Board of Supervisors Member