

Resolution #956-04-11-2023

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 2023/2024; 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 21, 2023 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 April 11, 2023 after timely publication of the budget notice in the official newspapers to consider comments for the proposed county budget for Fiscal Year 2023/2024, with said fiscal year starting July 1, 2023 and ending June 30, 2024; 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 2023/2024 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 2023/2024 shall be as follows:


ADOPTED BUDGET SUMMARY		Jackson County - Accounting					TOTALS
		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget 2023/2024 (F)
REVENUES & OTHER FINANCING SOURCES							
Taxes Levied on Property	1	5,612,655	2,463,415		361,717		8,437,787
Less: Uncollected Delinquent Taxes - Levy Year	2						
Less: Credits to Taxpayers	3	279,816	115,420		19,224		414,460
Net Current Property Taxes	4	5,332,839	2,347,995		342,493		8,023,327
Delinquent Property Tax Revenue	5	225	100				325
Penalties, Interest & Costs on Taxes	6	2,075					2,075
Other County Taxes/TIF Tax Revenues	7	92,738	1,254,504		5,758		1,353,000
Intergovernmental	8	610,380	5,367,241		22,331		5,999,952
Licenses & Permits	9	60	62,950				63,010
Charges for Service	10	640,300	7,900				648,200
Use of Money & Property	11	373,100	150,267	30,000			553,367
Miscellaneous	12	120,053	91,803				211,856
Subtotal Revenues	13	7,171,770	9,282,760	30,000	370,582		16,855,112
Other Financing Sources:							
General Long-Term Debt Proceeds	14						
Operating Transfers In	15	3,200	1,491,769	100,000			1,594,969
Proceeds of Capital Asset Sales	16	25					25
Total Revenues & Other Sources	17	7,174,995	10,774,529	130,000	370,582		18,450,106
EXPENDITURES & OTHER FINANCING USES							
Operating:							
Public Safety and Legal Services	18	1,973,046	1,698,908				3,671,954
Physical Health Social Services	19	195,064	519,040				714,104
Mental Health, ID & DD	20						
County Environment and Education	21	1,162,995	782,898				1,945,893
Roads & Transportation	22		7,696,030				7,696,030
Government Services To Residents	23	727,419	5,500				732,919
Administration	24	3,283,684	100,000				3,383,684
Nonprogram Current	25						
Debt Service	26				367,475		367,475
Capital Projects	27	280,000	2,392,496	2,638,130			5,310,626
Subtotal Expenditures	28	7,622,208	13,194,872	2,638,130	367,475		23,822,685
Other Financing Uses:							
Operating Transfers Out	29	244,969	1,350,000				1,594,969
Refunded Debt/Payments to Escrow							
Total Expenditures & Other Uses	31	7,867,177	14,544,872	2,638,130	367,475		25,417,654
Changes in Fund Balances							
Beginning Fund Balance -	32	692,182	3,770,343	2,508,130	3,107		6,967,548
Increase (Decrease) in Reserves (GAAP Budget)	33	3,796,901	6,453,558	3,253,651	9,240		13,513,350
Fund Balance - Nonspendable	34						
Fund Balance - Restricted	35						
Fund Balance - Committed	36	716,223	2,653,213		12,347		3,381,783
Fund Balance - Assigned	37						
Fund Balance - Unassigned	38	752,537	30,002	745,521			1,528,060
Total Ending Fund Balance -	39	1,635,959					1,635,959
Total Ending Fund Balance -	40	3,104,719	2,683,215	745,521	12,347		6,545,802

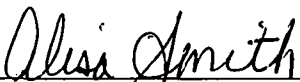
ALSO BE IT RESOLVED, that the property tax levies on the above summary be adopted as follows:


		(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:			1,193,486,085		1,174,087,737	
General Basic	2	4,177,201		3.50000		4,109,307
Cemetery (Pioneer - 331.424B)	3	29,459		.02468		28,976
General Supplemental	4	1,498,733		1.25576		1,474,372
Debt Service (from Form 703 col. I Countywide total)	5	367,475	1,238,408,276	.29673	1,219,009,928	361,717
Voted Emergency Medical Services (Countywide)	6					
Other	7					
Subtotal Countywide (A)	8	6,072,868		5.07717		5,974,372
B. All Rural Services Only Levies:	9		799,292,907		781,991,780	
Rural Services Basic -	10	2,517,919		3.15018		2,463,415
Rural Services Supplemental	11					
Unified Law Enforcement	12					
Other	13					
	14					
Subtotal All Rural Services Only (B)	15	2,517,919		3.15018		2,463,415
Subtotal Countywide/All Rural Services (A + B)	16	8,590,787		8.22735		8,437,787
C. Special District Levies:						
Flood & Erosion	17					
Voted Emergency Medical Services (partial county)	18					
Other	19					
Subtotal Special Districts (C)	20					
GRAND TOTAL (A + B + C)	21	8,590,787				8,437,787


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 #948-03-21-2023 on March 21, 2023; having published notice for the Fiscal Year 2023/2024 budget hearing on March 29, 2023 and held said public hearing; and having approved Resolution #955-04-11-2023 approving salaries of elected officials and set levy of taxes, do hereby certify and adopt the above summary and tax levies for Fiscal Year 2023/2024 for the period of July 1, 2023 to June 30, 2024.

APPROVED this 11th day of April, 2023 by the Jackson County Board of Supervisors.


Mike Steines, Board of Supervisors Chair

ATTEST: 
Alisa Smith, Jackson County Auditor


Nin Fligel, Board of Supervisors Member


Don Schwenker, Board of Supervisors Member