

## Resolution # 485-03-09-2010

WHEREAS, the Jackson County Board of Supervisors did conduct a public hearing at 10:00 a.m. in the Board Room of the Courthouse at Maquoketa on March 9, 2010 to consider comments for the proposed county budget for Fiscal Year 2010/2011, with said fiscal year starting July 1, 2010 and ending June 30, 2011;

AND WHEREAS, after due comment and consideration by said Board of Supervisors, said public hearing was closed after acknowledgement of receipt of letter of salary recommendations from the Jackson County Compensation Board and the timely publications of the notice of public hearing in the official newspapers;

BE IT RESOLVED, that the proposed Fiscal Year 2010/2011 budget be officially adopted and certified as presented at hearing and hereby authorize said Board to sign all required forms and authorize Auditor Deppe to forward all forms as required to the Iowa Department of Management and to include an increase of 2% in the salaries of the attorney, auditor, recorder, sheriff, supervisors and treasurer as recommended in a letter from the Compensation Board with the following approved:

County Supervisors-----	\$29,942.98
County Supervisors Chair Stipend----	1,177.68
County Sheriff-----	63,737.66
County Attorney-----	76,291.79
County Auditor-----	51,306.30
County Treasurer-----	51,306.30
County Recorder-----	51,306.30

BE IT ALSO RESOLVED, that the adopted budget summary for FY 2010/2011 be as follows:

Iowa Department of Management  
Form 634 - R


Jackson County ADOPTED BUDGET SUMMARY									
						TOTALS			02/16/2010
						Budget	Re-estimated	Actual	
						2010/2011	2009/2010	2008/2009	
						(F)	(G)	(H)	
REVENUES & OTHER FINANCING SOURCES	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)				
Taxes Levied on Property	13,106,379	1,878,222		0		4,984,601	4,993,357	4,784,126	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0				0			2
Less: Credits to Taxpayers	3	150,391	105,363			255,754	295,002	291,073	3
Net Current Property Taxes	42,955,988	1,772,859		0		4,728,847	4,898,355	4,493,053	4
Delinquent Property Tax Revenue	5	161	172			333	421	1,284	5
Penalties, Interest & Costs on Taxes	6	50,070				50,070	49,775	68,753	6
Other County Taxes/TIF Tax Revenues	7	88,891	763,825	0	0	852,416	869,013	924,076	7
Intergovernmental	8	300,860	4,974,844	0	0	5,275,704	5,286,422	5,203,290	8
Licenses & Permits	9	3,910	27,174			31,084	55,521	49,570	9
Charges for Service	10	524,090	15,700			539,790	542,305	581,677	10
Use of Money & Property	11	110,828	174,606			285,434	418,028	598,897	11
Miscellaneous	12	48,474	206,470			254,944	241,670	255,335	12
<b>Subtotal Revenues</b>	<b>134,083,272</b>	<b>7,935,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,016,622</b>	<b>12,161,510</b>	<b>12,175,935</b>	<b>13</b>
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0			0			14
Operating Transfers In	15	177,756	1,707,945	25,000	0	1,910,701	1,853,889	1,443,500	15
Proceeds of Fixed Asset Sales	16	5,025	0			5,025	2,525	6,311	16
<b>Total Revenues &amp; Other Sources</b>	<b>174,266,053</b>	<b>9,643,295</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>13,934,348</b>	<b>14,017,924</b>	<b>13,625,746</b>	<b>17</b>
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18	1,251,000	398,540			1,649,540	1,630,630	1,552,055	18
Physical Health and Social Services	19	221,723	198,515			420,238	451,414	400,690	19
Mental Health, MR & DD	20	0	2,376,420			2,376,420	2,371,834	2,296,476	20
County Environment and Education	21	779,339	504,175			1,283,514	1,037,057	1,257,196	21
Roads & Transportation	22	0	4,143,762			4,143,762	4,532,374	4,060,886	22
Government Services to Residents	23	515,216	3,775			518,991	498,289	552,105	23
Administration	24	1,430,597	15,000			1,445,597	1,439,045	1,406,268	24
Nonprogram Current	25	0	121,900			121,900	121,900	104,916	25
Debt Service	26	0	0	0	0	0	0	0	26
Capital Projects	27	64,116	509,040	64,500	0	637,656	919,400	846,723	27
<b>Subtotal Expenditures</b>	<b>284,261,991</b>	<b>8,271,127</b>	<b>64,500</b>	<b>0</b>	<b>0</b>	<b>12,597,618</b>	<b>13,001,943</b>	<b>12,477,315</b>	<b>28</b>
Other Financing Uses:									
Operating Transfers Out	29	292,756	1,617,945	0	0	1,910,701	1,853,889	1,443,500	29
Refunded Debt/Payments to Escrow	30	0	0			0			30
<b>Total Expenditures &amp; Other Uses</b>	<b>314,554,747</b>	<b>9,889,072</b>	<b>64,500</b>	<b>0</b>	<b>0</b>	<b>14,508,319</b>	<b>14,855,832</b>	<b>13,920,815</b>	<b>31</b>
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	<b>32</b>	<b>-288,694</b>	<b>-245,777</b>	<b>-39,500</b>	<b>0</b>	<b>-573,971</b>	<b>-837,908</b>	<b>-295,069</b>	<b>32</b>
Beginning Fund Balance - July 1,	33	1,355,798	2,556,847	125,353		4,037,998	4,875,906	5,170,975	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0			0			34
Fund Balance - Reserved	35	0	0			0			35
Fund Balance - Unreserved/Designated	36	0	0	50,000		50,000	50,000		36
Fund Balance - Unreserved/Undesignated	37	1,067,104	2,311,070	35,853	0	3,414,027	3,987,998	4,875,906	37
<b>Total Ending Fund Balance - June 30,</b>	<b>38</b>	<b>1,067,104</b>	<b>2,311,070</b>	<b>85,853</b>	<b>0</b>	<b>3,464,027</b>	<b>4,037,998</b>	<b>4,875,906</b>	<b>38</b>

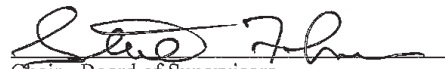
ALSO BE IT RESOLVED, that the property tax levies on the above summary be adopted as follows:

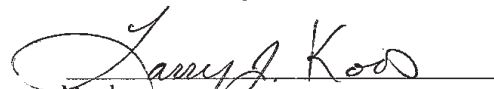
		(P) UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	(Q) VALUATION WITH GAS & ELEC UTILITIES	(R) LEVY RATE	(S) VALUATION WITHOUT GAS & ELEC UTILITIES	(T) PROPERTY TAXES LEVIED
A.	Countywide Levies:		731,812,890		712,913,856	
	General Basic	2	2,561,345	3.50000		2,495,199
	+ Cemetery (Pioneer - 331.424B)	3	27,297	.03730		26,591
	Total for General Basic	4	2,588,642			2,521,790
	General Supplemental	5	600,087	.82000		584,589
	MH-DD Services Fund (from '8M' certification above)	6	787,145	1.07561		766,817
	Debt Service (from Form 703 col. I Countywide total)	7			766,088,063	
	Voted Emergency Medical Services (Countywide)	8				
	Other	9				
	Subtotal Countywide (A)	10	3,975,874	5.43291		3,873,196
B.	All Rural Services Only Levies:	11	438,766,613		422,512,103	
	Rural Services Basic	12	1,154,162	2.63047		1,111,405
	Rural Services Supplemental	13				
	Unified Law Enforcement	14				
	Other	15				
		16				
	Subtotal All Rural Services Only (B)	17	1,154,162	2.63047		1,111,405
	Subtotal Countywide/All Rural Services (A + B)	18	5,130,036	8.06338		4,984,601
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	5,130,036			4,984,601

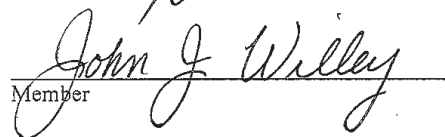
NOW, THEREFORE, BE IT RESOLVED, by the Jackson County, Iowa Board of Supervisors, having published a notice of public hearing, conducted said public hearing, set salaries of elected officials and set levies of taxes, do hereby certify and adopt the above summary, tax levies and salaries for FY 2010/2011, for the period of July 1, 2010 to June 30, 2011.

APPROVED this 9<sup>th</sup> day of March, 2010.

ATTEST:   
Jackson County Auditor

  
Chair - Board of Supervisors

  
Member

  
Member