

WHEREAS, the Jackson County Board of Supervisors did conduct a public hearing at 9:30 a.m. in the boardroom of the courthouse at Maquoketa on March 3, 2015 to consider comments for the proposed county budget for Fiscal Year 2015/2016, with said fiscal year starting July 1, 2015 and ending June 30, 2016;

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 2015/2016 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 3% in the salaries of the attorney, auditor, recorder, sheriff, supervisors and treasurer, instead of the recommended 4% as stated in a letter from the Compensation Board with the following approved:

County Supervisor-----	\$33,757.59
County Supervisors Chair Stipend---	1,276.22
County Sheriff-----	71,857.57
County Attorney-----	86,011.06
County Auditor-----	57,843.87
County Treasurer-----	57,843.87
County Recorder -----	57,843.87

BE IT ALSO RESOLVED, that the adopted budget summary for FY 2015/2016 be as follows:

Iowa Department of Management  
Form 634 - R

Jackson County ADOPTED BUDGET SUMMARY									
						TOTALS			02-05-2015
	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget 2015/2016 (F)	Re-estimated 2014/2015 (G)	Actual 2013/2014 (H)	
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property	1	4,207,875	2,480,024		0	6,687,899	6,438,998	6,032,360	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0			0			2
Less: Credits to Taxpayers	3	184,476	118,714			303,190	308,402	310,582	3
Net Current Property Taxes	4	4,023,399	2,361,310		0	6,384,709	6,130,596	5,721,778	4
Delinquent Property Tax Revenue	5	368	246			614	728	803	5
Penalties, Interest & Costs on Taxes	6	3,820				3,820	50,550	53,779	6
Other County Taxes/TIF Tax Revenues	7	80,860	876,101	0	0	956,961	932,948	1,010,138	7
Intergovernmental	8	630,570	3,769,161	0	0	4,399,731	4,287,620	4,342,287	8
Licenses & Permits	9	810	31,550			32,360	30,360	36,834	9
Charges for Service	10	530,005	56,250			586,255	601,605	553,104	10
Use of Money & Property	11	215,371	112,101	25,000		352,472	349,374	562,225	11
Miscellaneous	12	71,091	77,600			148,691	140,920	360,355	12
Subtotal Revenues	13	5,556,294	7,284,319	25,000	0	12,865,613	12,524,701	12,641,303	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0			0			14
Operating Transfers In	15	0	955,000	25,000	0	980,000	1,005,544	975,850	15
Proceeds of Fixed Asset Sales	16	10,025	0			10,025	525	939	16
Total Revenues & Other Sources	17	5,566,319	8,239,319	50,000	0	13,855,638	13,530,770	13,618,092	17
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>									
Operating:									
Public Safety and Legal Services	18	1,551,819	712,178		0	2,263,997	2,126,780	2,035,680	18
Physical Health and Social Services	19	129,958	357,824		0	487,782	322,326	275,463	19
Mental Health, ID & DD	20	323,985	864,488		0	1,188,473	1,333,477	1,019,161	20
County Environment and Education	21	948,156	861,733		0	1,809,889	1,727,558	1,590,294	21
Roads & Transportation	22	0	5,043,303		0	5,043,303	4,771,205	4,957,146	22
Government Services to Residents	23	666,254	3,900		0	670,154	650,956	605,520	23
Administration	24	1,821,228	25,000		0	1,846,228	1,676,693	1,503,583	24
Nonprogram Current	25	0	0		0	0	0	0	25
Debt Service	26	0	0		0	0	0	0	26
Capital Projects	27	79,985	83,700	100,000		263,685	491,444	436,733	27
Subtotal Expenditures	28	5,521,385	7,952,126	100,000	0	13,573,511	13,100,439	12,423,580	28
Other Financing Uses:									
Operating Transfers Out	29	105,000	875,000	0	0	980,000	1,005,544	975,850	29
Refunded Debt/Payments to Escrow	30	0	0			0			30
Total Expenditures & Other Uses	31	5,626,385	8,827,126	100,000	0	14,553,511	14,105,983	13,399,430	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-60,066	-587,807	-50,000	0	-697,873	-575,213	218,662	32
Beginning Fund Balance - July 1,	33	2,071,115	3,201,788	120,038		5,392,941	5,968,154	5,749,492	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0			0			34
Fund Balance - Nonspendable	35	0	0			0			35
Fund Balance - Restricted	36	459,586	2,613,981			3,073,567	3,624,917	4,137,895	36
Fund Balance - Committed	37	0	0			0			37
Fund Balance - Assigned	38	463,583	0	70,038		533,621	523,739	611,437	38
Fund Balance - Unassigned	39	1,087,880	0	0	0	1,087,880	1,244,285	1,218,822	39
Total Ending Fund Balance - June 30,	40	2,011,049	2,613,981	70,038	0	4,695,068	5,392,941	5,968,154	40
Proposed tax rate per \$1,000 valuation for County purposes:									
5.27555 Urban areas; 18.25602 Rural areas; Any special district rates excluded.									

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
<b>A. Countywide Levies:</b>			962,152,005		944,011,397	
General Basic	2	3,367,532		3.50000		3,304,040
Cemetery (Pioneer - 331.424B)	3	40,699		.04230		39,932
General Supplemental	5	880,504		.91514		863,903
MH-DD Services Fund (from '6M' certification above)	6	787,145		.81811		772,305
Debt Service (from Form 703 col. 1 Countywide total)	7		983,306,666		965,166,058	
Voled Emergency Medical Services (Countywide)	8					
Other	9					
Subtotal Countywide (A)	10	5,075,880		5.27555		4,980,180
<b>B. All Rural Services Only Levies:</b>	11		588,490,909		572,959,842	
Rural Services Basic	12	1,753,980		2.98047		1,707,719
Rural Services Supplemental	13					
Unified Law Enforcement	14					
Other	15					
	16					
Subtotal All Rural Services Only (B)	17	1,753,980		2.98047		1,707,719
Subtotal Countywide/All Rural Services (A + B)	18	6,829,860		8.25602		6,687,899
<b>C. Special District Levies:</b>						
Flood & Erosion	19					
Voted Emergency Medical Services (partial county)	20					
Other	21					
Subtotal Special Districts (C)	22					
<b>GRAND TOTAL (A + B + C)</b>	23	6,829,860		8.25602		6,687,899

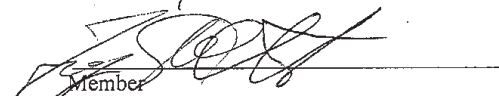
NOW, THEREFORE, BE IT RESOLVED, by the Jackson County, Iowa Board of Supervisors, having published a notice of public hearing, conducted said public hearing, set salaries of elected officials and set levies of taxes, do hereby certify and adopt the above summary, tax levies and salaries for FY 2015/2016 for the period of July 1, 2015 to June 30, 2016.

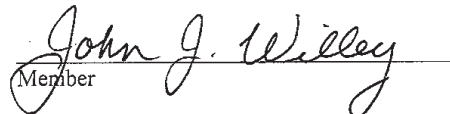
APPROVED this 3<sup>rd</sup> day of March, 2015.

ATTEST:

  
Jackson County Auditor

  
Chair - Board of Supervisors

  
Member

  
Member