

Resolution #580A-03-14-2017

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 2017/2018;

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 14, 2017 after the timely publications of the budget notice in the official newspapers to consider comments for the proposed county budget for Fiscal Year 2017/2018, with said fiscal year starting July 1, 2017 and ending June 30, 2018;

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;

AND WHEREAS, the Board of Supervisors approved the original Fiscal Year 2017/2018 Budget and Certification of Taxes;

AND WHEREAS, the State has reduced the Mental Health Fund tax levy and the original Fiscal Year 2017/2018 budget summary approved on March 14, 2017 in Resolution #580-03-14-2017 needs to be amended to reflect that reduction;

BE IT RESOLVED, that the revised Fiscal Year 2017/2018 budget be officially re-adopted and re-certified as presented and hereby authorize said Board to sign all required forms and authorize Auditor Moore to forward all forms as required to the Iowa Department of Management.

BE IT ALSO RESOLVED, that the re-adopted budget summary for FY 2017/2018 shall be as follows:

Iowa Department of Management
Form 634 - R

Iowa Department of Management Form 634 - R		Jackson County ADOPTED BUDGET SUMMARY							March 14, 2017	
							TOTALS			
		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget 2017/2018 (F)	Re-estimated 2016/2017 (G)	Actual 2015/2016 (H)	
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	4,403,470	2,458,394		0		6,861,864	6,948,293	6,685,112	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0				0			2
Less: Credits to Taxpayers	3	295,291	156,745				452,036	452,036	481,494	3
Net Current Property Taxes	4	4,108,179	2,301,649		0		6,409,828	6,496,257	6,223,618	4
Delinquent Property Tax Revenue	5	343	214				557	557	559	5
Penalties, Interest & Costs on Taxes	6	3,800					3,800	3,800	51,823	6
Other County Taxes/TIF Tax Revenues	7	77,631	890,871	0	0	0	968,502	975,548	999,597	7
Intergovernmental	8	808,718	4,764,867	0	0	0	5,573,583	5,455,749	5,200,196	8
Licenses & Permits	9	810	35,450				36,260	33,890	47,930	9
Charges for Service	10	607,827	6,900				614,727	604,899	656,448	10
Use of Money & Property	11	236,622	155,258	25,000			419,880	415,882	583,531	11
Miscellaneous	12	344,411	73,900				418,011	195,362	274,300	12
Subtotal Revenues	13	6,191,339	8,228,808	25,000	0	0	14,445,148	14,181,704	14,018,090	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0				0			14
Operating Transfers In	15	60,000	1,008,200	25,000	0	0	1,093,200	1,043,200	1,081,084	15
Proceeds of Fixed Asset Sales	16	25	0				25	25	5,823	16
Total Revenues & Other Sources	17	6,251,364	9,237,008	50,000	0	0	15,538,373	15,224,929	15,104,947	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	1,629,149	793,488			0	2,422,638	2,335,973	2,186,446	18
Physical Health and Social Services	19	114,894	202,246			0	317,139	294,577	281,854	19
Mental Health, ID & DD	20	294,108	787,145			0	1,081,251	939,423	1,133,954	20
County Environment and Education	21	977,029	454,128			0	1,431,157	1,827,048	1,737,881	21
Roads & Transportation	22	0	5,794,905			0	5,794,905	5,847,911	5,086,977	22
Government Services to Residents	23	704,674	3,400			0	708,074	865,484	632,898	23
Administration	24	2,008,954	0			0	2,008,954	1,902,552	1,804,235	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	148,358	541,000	25,000		0	714,358	851,067	575,810	27
Subtotal Expenditures	28	5,877,184	8,578,312	25,000	0	0	14,478,478	14,084,013	13,420,055	28
Other Financing Uses:										
Operating Transfers Out	29	97,450	995,750	0	0	0	1,093,200	1,043,200	1,081,084	29
Refunded Debt/Payments to Escrow	30	0	0				0			30
Total Expenditures & Other Uses	31	5,974,614	9,572,062	25,000	0	0	15,571,878	15,707,213	14,501,119	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	276,750	-335,053	25,000	0	0	-33,303	-482,284	603,828	32
Beginning Fund Balance - July 1,	33	2,955,033	4,500,878	79,900			7,535,812	8,017,898	7,414,068	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0				0			34
Fund Balance - Nonspendable	35	0	0				0			35
Fund Balance - Restricted	36	802,626	4,165,626				4,768,252	5,177,804	5,843,467	36
Fund Balance - Committed	37	0	0				0			37
Fund Balance - Assigned	38	750,036	0	104,900			854,936	743,133	602,162	38
Fund Balance - Unassigned	39	1,879,121	0	0	0	0	1,879,121	1,614,875	1,572,267	39
Total Ending Fund Balance - June 30,	40	3,231,783	4,165,626	104,900	0	0	7,502,309	7,535,612	8,017,898	40

ALSO BE IT RESOLVED, that the property tax levies on the above summary be re-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		1,016,712,809		999,099,071	
General Basic	2	3,558,495		3.50000		3,496,847
Cemetery (Pioneer - 331.424B)	3	43,007		.0423		42,262
General Supplemental	5	879,599		.88514		864,361
County MHDS Services Fund	6	598,429		.58859		568,060
Debt Service (from Form 703 col. I Countywide total)	7		1,044,462,726		1,026,848,988	
Voted Emergency Medical Services (Countywide)	8					
Subtotal Countywide (A)	10	5,079,530		4.99603		4,991,530
B. All Rural Services Only Levies:	11		642,796,579		627,529,939	
Rural Services Basic	12	1,915,836		2.98047		1,870,334
Rural Services Supplemental	13					
Unified Law Enforcement	14					
Other	15					
Subtotal All Rural Services Only (B)	17	1,915,836		2.98047		1,870,334
Subtotal Countywide/All Rural Services (A + B)	18	6,995,366		7.97650		6,861,864
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	6,995,366				6,861,864

NOW, THEREFORE, BE IT RESOLVED, by the Jackson County, Iowa Board of Supervisors, having approved on March 14, 2017 the original Resolution #580-03-14-2017 approving the budget and levies of taxes, do hereby re-certify and re-adopt the above summary and tax levies for Fiscal Year July 1, 2017 to June 30, 2018.

APPROVED this 30th day of May, 2017.

ATTEST:


Jackson County Auditor


Chair - Board of Supervisors


Member


Member