RESOLUTION 25-07
ADOPTION OF FY2025 EMMET COUNTY BUDGET AMENDMENT #1

WHEREAS, the Emmet County Board of Supervisors held the FY 2025 Budget Amendment #1 Public Hearing on Tuesday, February 4, 2025 at 9:00 a.m.

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET
Board of Supervisors of EMMET COUNTY
Fiscal Year July 1, 2024 - June 30, 2025

The Board of Supervisors of EMMET COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2025

Meeting Date/Time: 2/4/2025 09:00 AM	Contact: Heidi Goebel, Auditor	Phone: (712) 362-4281

Meeting Location: Emmet County Courthouse Board Room
609 1st Ave N, Estherville, IA

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult https://dom.iowa.gov/local-gov-appeals

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	5,571,241	0	5,571,241
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	220,836	0	220,836
Net Current Property Tax	4	5,350,405	0	5,350,405
Delinquent Property Tax Revenue	5	1,100	0	1,100
Penalties, Interest & Costs on Taxes	6	16,000	0	16,000
Other County Taxes/TIF Tax Revenues	7	435,500	0	435,500
Intergovernmental	8	3,550,543	0	3,550,543
Licenses & Permits	9	27,000	0	27,000
Charges for Service	10	386,097	0	386,097
Use of Money & Property	11	421,286	0	421,286
Miscellaneous	12	252,697	0	252,697
Subtotal Revenue	13	10,440,627	0	10,440,627
Other Financing Sources:				
General Long-Term Debt Proceeds	14	25,000	0	25,000
Operating Transfers In	15	1,277,472	0	1,277,472
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	11,743,099	0	11,743,099
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	2,758,433	22,000	2,780,433
Physical Health and Social Services	19	957,543	5,000	962,543
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	638,692	1,335	640,027
Roads & Transportation	22	5,402,460	0	5,402,460
Government Services to Residents	23	737,801	0	737,801
Administration	24	2,653,990	471,184	3,125,174
Nonprogram Current	25	200,000	0	200,000
Debt Service	26	0	0	0
Capital Projects	27	60,000	0	60,000
Subtotal Expenditures	28	13,408,919	499,519	13,908,438
Other Financing Uses:				
Operating Transfers Out	29	1,277,472	0	1,277,472
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	14,686,391	499,519	15,185,910
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,943,292	-499,519	-3,442,811
Beginning Fund Balance - July 1, 2024	33	8,622,720	0	8,622,720
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	647,514	0	647,514
Fund Balance - Committed	37	1,375,580	0	1,375,580
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	3,656,334	-499,519	3,156,815
Total Ending Fund Balance - June 30, 2025	40	5,679,428	-499,519	5,179,909

Explanation of Changes: Public safety and legal services-district court and medical examiner fees; Social Services-opioid fund match for substance abuse prevention grant; County Environment and Education-weed commissioner wage correction; Administration-Pipeline legal fees, building purchase, annex repairs, property insurance premium increase

THEREFORE, BE IT RESOLVED that the Emmet County Board of Supervisors approves the FY2025 Budget Amendment #1 published and as presented to the Board shown below:

Approved this 4th day of February, 2025.

EMMET COUNTY BOARD OF SUPERVISORS

Lisa Hansen, Chairperson

ATTEST:

Heidi M. Goebel, Auditor

AYE:

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor

NAY:

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor