

RESOLUTION 25-09
ADOPTION OF FY2025 EMMET COUNTY BUDGET AMENDMENT #2

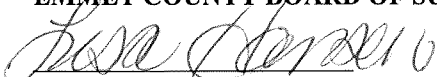
WHEREAS, the Emmet County Board of Supervisors held the FY 2025 Budget Amendment #2 Public Hearing on Tuesday, March 25, 2025 at 9:00 a.m.

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: 3/25/2025 09:00 AM		Contact: Heidi Goebel, Auditor	Phone: (712) 362-4261	
Meeting Location: Emmet County Courthouse Boardroom 609 1st Ave N., Estherville, IA 51334				
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	421,285	0	421,285
Miscellaneous	12	252,697	92,262	344,959
Subtotal Revenue	13	10,440,627	92,262	10,532,889
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	92,262	11,835,361
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	2,780,433	15,400	2,795,833
Physical Health and Social Services	19	982,543	18,000	980,543
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	640,027	56,500	696,527
Roads & Transportation	22	5,402,460	0	5,402,460
Government Services to Residents	23	737,901	17,762	755,663
Administration	24	3,125,174	0	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	13,908,438	107,662	14,016,100
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	15,185,910	107,662	15,293,572
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-3,442,811	-15,400	-3,458,211
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	3,156,915	-15,400	3,141,415
Total Ending Fund Balance - June 30, 2025	40	5,179,999	-15,400	5,164,599
Explanation of Changes: FEMA grant revenue and expenses, Election pollbook loan revenue and expenses, Environmental services grant funds revenue and expenses, Increase health insurance attorney department				

THEREFORE, BE IT RESOLVED that the Emmet County Board of Supervisors approves the FY2025 Budget Amendment #2 published and as presented to the Board shown below:

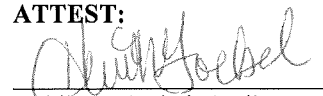
Approved this 25th day of March, 2025.

EMMET COUNTY BOARD OF SUPERVISORS



Lisa Hansen, Chairperson

ATTEST:

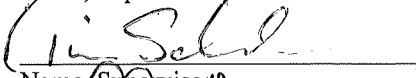


Heidi M. Goebel, Auditor

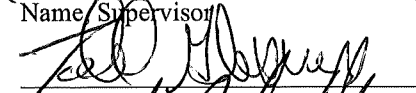
AYE:



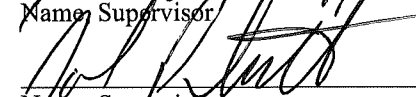
Name, Supervisor



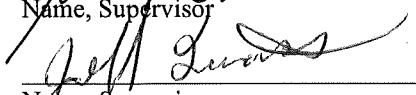
Name, Supervisor



Name, Supervisor



Name, Supervisor



Name, Supervisor

NAY:

Name, Supervisor

Name, Supervisor

Name, Supervisor

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