RESOLUTION 25-11
ADOPTION OF FY26 EMMET COUNTY TAX RATES, LEVY DOLLARS AND COUNTY BUDGET

WHEREAS, the Emmet County Board of Supervisors held the FY 2026 Budget Public Hearing on Tuesday, April 22, 2025 at 9:00 a.m. for input on the FY 2026 county budget;

WHEREAS, Iowa Code Section 331.434 authorizes the Board of Supervisors of each county to certify property taxes;

THEREFORE, BE IT RESOLVED that the Emmet County Board of Supervisors approve the FY2026 Budget published property tax rates, property tax dollars levied and the FY26 county budget as presented to the Board and shown below:

Tax rates per $1000 of taxable property valuation with Gas & Electric:		Property tax levy dollars by fund:
$3.77169	General Basic Fund	$2,641,031
$2.33	General Supplemental Fund	$1,631,524
$3.39	Rural Basic Fund	$1,562,085

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026
County Name: EMMET COUNTY County Number: 32

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:
Meeting Date: 4/22/2025 Meeting Time: 09:00 AM Meeting Location: EMMET COUNTY COURTHOUSE, BOARD ROOM, 609 1ST AVE N, ESTHERVILLE, IA

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request. County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/local-budget-appeals

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget"amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available): emmetcountyia.gov

County Telephone Number: (712) 362-4261

		Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	5,777,329	5,571,241	5,334,691	4.07
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	2,232	
Less: Credits to Taxpayers	3	227,650	0	324,105	
Net Current Property Taxes	4	5,549,679	5,571,241	5,008,354	
Delinquent Property Tax Revenue	5	250	250	-38	
Penalties, Interest & Costs on Taxes	6	27,200	25,200	26,906	
Other County Taxes/TIF Tax Revenues	7	455,686	435,740	484,048	-2.97
Intergovernmental	8	3,655,815	3,516,928	3,809,495	
Licenses & Permits	9	27,000	18,000	24,599	
Charges for Service	10	359,000	327,450	334,100	
Use of Money & Property	11	561,660	612,505	485,727	
Miscellaneous	12	329,915	290,265	406,350	
Subtotal Revenues	13	10,966,205	10,797,579	10,579,541	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	20,000	20,000	44,744	
Operating Transfers In	15	1,277,233	1,245,472	1,251,259	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	12,263,438	12,063,051	11,875,544	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,015,104	2,649,233	2,485,219	10.15
Physical Health and Social Services	19	1,017,098	889,509	898,358	6.40
County Environment and Education	21	643,126	592,924	608,502	2.81
Roads & Transportation	22	4,366,850	5,346,585	4,536,309	-1.89
Government Services to Residents	23	776,918	713,440	620,475	11.90
Administration	24	2,780,623	2,351,494	1,612,525	31.32
Nonprogram Current	25	200,000	0	22,828	195.99
Debt Service	26	0	0	0	
Capital Projects	27	30,000	15,075	54,897	-26.08
Subtotal Expenditures	28	12,829,719	12,558,260	10,839,113	

Other Financing Uses:					
Operating Transfers Out	29	1,277,233	1,245,472	1,251,259	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	14,106,952	13,803,732	12,090,372	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,843,514	-1,740,681	-214,828	
Beginning Fund Balance - July 1,	33	8,264,517	10,005,198	10,220,026	
Increase (Decrease) In Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	650,000	672,100	722,799	
Fund Balance - Committed	37	1,075,500	1,063,570	1,363,570	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	4,695,503	6,528,847	7,918,829	
Total Ending Fund Balance - June 30,	40	6,421,003	8,264,517	10,005,198	

Proposed property taxation by type:	Proposed tax rates per $1,000 taxable valuation:
Countywide Levies*: 4,229,035	
Rural Only Levies*: 1,548,294	Urban Areas: 6.10169
Special District Levies*: 0	Rural Areas: 9.49169
TIF Tax Revenues: 0	Any special district tax rates not included,
Utility Replacement Excise Tax: 57,311	

Approved this 22nd day of April 2025.

AYE:

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor

NAY:

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor

EMMET COUNTY BOARD OF SUPERVISORS:

Lisa Hansen, Chairperson

ATTEST:

Heidi Goebel, Auditor