

RESOLUTION 25-19
ADOPTION OF FY2025 EMMET COUNTY BUDGET AMENDMENT #3

WHEREAS, the Emmet County Board of Supervisors held the FY 2025 Budget Amendment #3 Public Hearing on Tuesday, May 27, 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: 5/27/2025 09:00 AM		Contact: Heidi Goebel	Phone: (712) 352-4261	
Meeting Location: Emmet County Courthouse Board Room, Due to construction, use south or east entrance or ADA entrance through law center, 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://dori.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	388,097	0	388,097
Use of Money & Property	11	421,285	0	421,285
Miscellaneous	12	344,958	0	344,958
Subtotal Revenue	13	10,532,889	0	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	11,835,361	0	11,835,361
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	2,795,833	0	2,795,833
Physical Health and Social Services	19	980,543	350	980,893
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	608,527	0	608,527
Roads & Transportation	22	5,402,460	451,705	5,854,165
Government Services to Residents	23	755,563	0	755,563
Administration	24	3,125,174	10,000	3,135,174
Nonprogram Current	25	200,000	8,705	208,705
Debt Service	26	0	0	0
Capital Projects	27	60,000	0	60,000
Subtotal Expenditures	28	14,016,100	500,760	14,516,860
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	15,293,572	500,760	15,794,332
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-3,458,211	-500,760	-3,958,971
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	3,141,415	-500,760	2,640,655
Total Ending Fund Balance - June 30, 2025	40	5,184,509	-500,760	4,683,749
Explanation of Changes: HAZMAT MITIGATION PLAN SECONDARY ROADS' SPRING CONCRETE PATCHING PROJECT				

Approved this 27th day of May, 2025.

Votes taken:

Hansen-aye or nay

Glasnapp-aye or nay

Schumacher-aye or nay

Quastad-aye or nay

Glasnapp-aye or nay


Lisa Hansen, Chairperson

Attest:


Heidi Goebel, Emmet County Auditor