RESOLUTION 26-07 ADOPTION OF FY2026 EMMET COUNTY BUDGET AMENDMENT #1

WHEREAS, the Emmet County Board of Supervisors held the FY 2025 Budget Amendment #1 Public Hearing on Tuesday, March 3, 2026 at 9:00 a.m.

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET
Board of Supervisors of EMMET COUNTY
Fiscal Year July 1, 2025 - June 30, 2026

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, 2026

Meeting Date/Time: 3/3/2025 09:00 AM	Contact: Heidi Goebel	Phone: (712) 362-4281

Meeting Location: Emmet County Courthouse Board Room
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	5,777,329	0	5,777,329
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	227,650	0	227,650
Net Current Property Tax	4	5,549,679	0	5,549,679
Delinquent Property Tax Revenue	5	250	0	250
Penalties, Interest & Costs on Taxes	6	27,200	0	27,200
Other County Taxes/TIF Tax Revenues	7	455,686	0	455,686
Intergovernmental	8	3,655,815	38,900	3,694,715
Licenses & Permits	9	27,000	0	27,000
Charges for Service	10	359,000	15,000	374,000
Use of Money & Property	11	361,660	0	361,660
Miscellaneous	12	329,915	0	329,915
Subtotal Revenue	13	10,966,205	53,900	11,020,105
Other Financing Sources:				
General Long-Term Debt Proceeds	14	20,000	0	20,000
Operating Transfers In	15	1,277,233	0	1,277,233
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	12,263,438	53,900	12,317,338
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	3,015,104	25,500	3,040,604
Physical Health and Social Services	19	1,017,098	35,000	1,052,098
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	643,126	0	643,126
Roads & Transportation	22	4,366,650	0	4,366,650
Government Services to Residents	23	776,918	0	776,918
Administration	24	2,780,623	314,790	3,095,413
Nonprogram Current	25	200,000	0	200,000
Debt Service	26	0	0	0
Capital Projects	27	30,000	0	30,000
Subtotal Expenditures	28	12,829,719	375,290	13,205,009
Other Financing Uses:				
Operating Transfers Out	29	1,277,233	0	1,277,233
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	14,106,952	375,290	14,482,242
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,843,514	-321,390	-2,164,904
Beginning Fund Balance - July 1, 2025	33	8,264,517	0	8,264,517
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	650,000	0	650,000
Fund Balance - Committed	37	1,075,500	0	1,075,500
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	4,695,503	-321,390	4,374,113
Total Ending Fund Balance - June 30, 2026	40	6,421,003	-321,390	6,099,613

Explanation of Changes: Remainder of expenditure of ARPA funds, pipeline ordinance legal fees, remodel costs, sheriff body cameras, panic button upgrade, property insurance increases

THEREFORE, BE IT RESOLVED that the Emmet County Board of Supervisors approves the FY2026 Budget Amendment #1 published and as presented to the Board shown below:

Approved this 3rd day of March, 2026.

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