

RESOLUTION 26-15
ADOPTION OF FY27 EMMET COUNTY TAX RATES, LEVY DOLLARS AND COUNTY BUDGET

WHEREAS, the Emmet County Board of Supervisors held the FY 2027 Budget Public Hearing on Tuesday, April 21, 2026 at 9:00 a.m. for input on the FY 2027 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 FY2027 Budget published property tax rates, property tax dollars levied and the FY27 county budget as presented to the Board and shown below:

Tax rates per \$1000 of taxable property valuation with Gas & Electric: Excise/Property tax levy dollars by fund:

\$3.66183 (restricted)	General Basic Fund	\$2,837,479
\$2.50	General Supplemental Fund	\$1,937,200
\$3.29126 (restricted)	Rural Basic Fund	\$1,692,052
\$.20	Rural Supplemental Fund	\$102,821

		Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	6,512,690	5,777,329	5,700,111	6.89
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	3,152	
Less: Credits to Taxpayers	3	237,000	0	358,153	
Net Current Property Taxes	4	6,275,690	5,777,329	5,338,806	
Delinquent Property Tax Revenue	5	50	25	120	
Penalties, Interest & Costs on Taxes	6	17,150	15,680	49,851	
Other County Taxes/TIF Tax Revenues	7	500,537	532,266	404,751	0.58
Intergovernmental	8	3,755,081	4,153,261	3,801,830	
Licenses & Permits	9	24,500	24,500	44,733	
Charges for Service	10	352,915	346,160	281,379	
Use of Money & Property	11	324,960	311,170	517,833	
Miscellaneous	12	344,618	326,668	440,028	
Subtotal Revenues	13	11,595,501	11,547,060	10,969,331	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	14,000	20,000	31,227	
Operating Transfers In	15	1,424,058	1,277,233	1,242,627	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	13,033,559	12,844,293	12,243,185	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,166,572	3,002,764	2,648,263	9.35
Physical Health and Social Services	19	1,047,338	1,034,114	913,826	7.06
County Environment and Education	21	634,227	606,549	518,330	10.62
Roads & Transportation	22	4,958,550	4,173,890	5,175,330	-2.12
Government Services to Residents	23	749,669	725,084	643,292	7.95
Administration	24	1,798,728	2,970,916	2,044,306	-6.20
Nonprogram Current	25	200,000	200,000	195,818	1.06
Debt Service	26	0	0	0	
Capital Projects	27	41,060	31,060	6,547	150.43
Subtotal Expenditures	28	12,596,144	12,744,377	12,145,712	

Other Financing Uses:					
Operating Transfers Out	29	1,424,058	1,277,233	1,242,627	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	14,020,202	14,021,610	13,188,339	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-986,643	-1,177,317	-1,145,154	
Beginning Fund Balance - July 1,	33	7,682,727	8,860,044	10,005,198	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	475,000	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	6,221,084	7,682,727	8,860,044	
Total Ending Fund Balance - June 30,	40	6,696,084	7,682,727	8,860,044	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	4,731,690	Urban Areas:		6.16183	
Rural Only Levies*:	1,781,000	Rural Areas:		9.65309	
Special District Levies*:	0	Any special district tax rates not included.			
ITF Tax Revenues:	0				
Utility Replacement Excise Tax:					

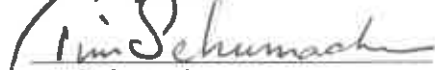
36,862 |

Approved this 21st day of April 2026.

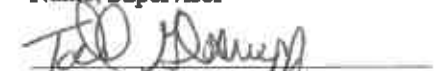
AYE:



Name, Supervisor



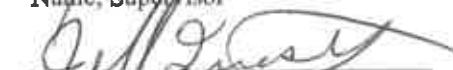
Name, Supervisor



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

4-21-26