RESOLUTION 26-19 ADOPTION OF FY2026 EMMET COUNTY BUDGET AMENDMENT #2

WHEREAS, the Emmet County Board of Supervisors held the FY 2026 Budget Amendment #2 Public Hearing on Tuesday, June 16, 2026 at 10:00 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: 6/16/2026 10:00 AM | Contact: Heidi Goebel, County Auditor | Phone: (712) 362-4261

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/budget.

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	455,886	0	455,886
Intergovernmental	8	3,694,716	0	3,694,716
Licenses & Permits	9	27,000	0	27,000
Charges for Service	10	374,000	0	374,000
Use of Money & Property	11	561,860	0	561,860
Miscellaneous	12	329,915	0	329,915
Subtotal Revenues	13	11,020,105	0	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	12,317,338	0	12,317,338
EXPENDITURES & OTHER FINANCING USES				
Operating*				
Public Safety and Legal Services	18	3,040,604	0	3,040,604
Physical Health and Social Services	19	1,062,098	0	1,062,098
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	643,126	0	643,126
Roads & Transportation	22	4,366,850	0	4,366,850
Government Services to Residents	23	778,918	0	778,918
Administration	24	3,093,413	0	3,093,413
Nonprogram Current	25	202,000	250,000	452,000
Debt Service	26	0	0	0
Capital Projects	27	30,000	0	30,000
Subtotal Expenditures	28	13,205,009	250,000	13,455,009
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	14,482,242	250,000	14,732,242
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,164,904	-250,000	-2,414,904
Beginning Fund Balance - July 1, 2025	33	6,264,517	0	6,264,517
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	4,374,113	-250,000	4,124,113
Total Ending Fund Balance - June 30, 2026	40	6,099,613	-250,000	5,849,613

Explanation of Changes: Courthouse addition final payments using LOST funds.

THEREFORE, BE IT RESOLVED that the Emmet County Board of Supervisors approves the FY2026 Budget Amendment #2 published and as presented to the Board shown below:

Approved this 16th day of June, 2026.

EMMET COUNTY BOARD OF SUPERVISORS

Lisa Hansen, Chairperson

AYE:

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor

ATTEST:

Heidi M. Goebel, Auditor

NAY:

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor