

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2021 - June 30, 2022
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: 3/30/2021 Meeting Time: 09:30 AM Meeting Location: Emmet County Board Room - Emmet County Courthouse

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-gov-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)
www.emmetcountya.com

County Telephone Number
 (712) 362-4261

	Budget 2021/2022	Re-Est 2020/2021	Actual 2019/2020	AVG Annual % CHG	
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	5,303,659	4,896,902	5,042,498	2.56
Less: Uncollected Delinquent Taxes - Levy Year	2	1,600	6,267	22,488	
Less: Credits to Taxpayers	3	307,933	0	324,107	
Net Current Property Taxes	4	4,994,126	4,890,635	4,695,903	
Delinquent Property Tax Revenue	5	1,600	6,267	65	
Penalties, Interest & Costs on Taxes	6	7,900	8,244	12,032	
Other County Taxes/TIF Tax Revenues	7	402,124	411,424	405,478	-0.41
Intergovernmental	8	3,289,423	3,293,265	3,521,538	
Licenses & Permits	9	15,500	13,500	15,715	
Charges for Service	10	348,055	342,091	371,261	
Use of Money & Property	11	61,000	61,040	151,439	
Miscellaneous	12	252,149	333,717	309,323	
Subtotal Revenues	13	9,371,877	9,360,183	9,482,754	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	1,180,449	1,152,825	1,051,920	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	10,552,326	10,513,008	10,534,674	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,293,746	2,010,570	2,195,993	2.20
Physical Health and Social Services	19	866,204	854,445	693,534	11.76
Mental Health, ID & DD	20	282,121	294,196	348,366	-10.01
County Environment and Education	21	596,536	582,213	444,993	15.78
Roads & Transportation	22	3,959,620	3,339,185	3,428,722	7.46
Government Services to Residents	23	598,306	560,070	499,815	9.41
Administration	24	1,304,174	1,136,073	1,243,809	2.40
Nonprogram Current	25	200,000	0	-869	
Debt Service	26	0	0	0	
Capital Projects	27	71,400	341,050	1,339,050	-76.91
Subtotal Expenditures	28	10,172,107	9,117,802	10,193,413	
Other Financing Uses:					
Operating Transfers Out	29	1,180,449	1,152,825	1,051,920	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	11,352,556	10,270,627	11,245,333	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-800,230	242,381	-710,659	
Beginning Fund Balance - July 1,	33	5,580,505	5,338,124	6,048,783	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	0	
Fund Balance - Committed	37	674,852	674,852	665,857	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	4,105,423	4,905,653	4,672,267	
Total Ending Fund Balance - June 30,	40	4,780,275	5,580,505	5,338,124	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	3,963,358	Rural Areas: 6.33860			
Rural Only Levies*:	1,340,301	Urban Areas: 9.67066			
Special District Levies*:	0	Rural Areas:			
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	58,829				

Explanation of any significant items in the budget or additional virtual meeting information:

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	3.80000
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	189,702

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:
 Emmet County had a significant decreased in Agland Values which was partially offset by equalization on residential property and ag dwellings. However, overall valuations only increased by 2.82197%. Emmet County has also incurred additional costs due to the COVID19 Pandemic.