

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2022 - June 30, 2023
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: 3/29/2022 Meeting Time: 09:30 AM Meeting Location: Emmet County Courthouse Board Room

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.emmetcounty.iowa.gov

County Telephone Number
 (712) 362-4261

		Budget 2022/2023	Re-Est 2021/2022	Actual 2020/2021	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	5,226,818	4,992,440	5,129,158	0.95
Less: Uncollected Delinquent Taxes - Levy Year	2	1,500	-688	11,454	
Less: Credits to Taxpayers	3	289,560	0	264,615	
Net Current Property Taxes	4	4,935,758	4,993,128	4,853,089	
Delinquent Property Tax Revenue	5	1,500	0	13,051	
Penalties, Interest & Costs on Taxes	6	16,070	12,680	34,775	
Other County Taxes/TIF Tax Revenues	7	401,517	404,615	422,320	-2.49
Intergovernmental	8	4,275,872	4,303,048	4,067,751	
Licenses & Permits	9	22,500	15,500	13,805	
Charges for Service	10	357,453	365,230	372,409	
Use of Money & Property	11	39,890	29,880	40,804	
Miscellaneous	12	270,079	291,541	389,937	
Subtotal Revenues	13	10,320,639	10,415,622	10,207,941	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	10,584	
Operating Transfers In	15	1,183,687	1,188,283	1,152,825	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	11,504,326	11,603,905	11,371,350	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,349,664	2,179,354	2,176,325	3.91
Physical Health and Social Services	19	874,535	815,139	795,833	4.83
Mental Health, ID & DD	20	0	265,526	290,852	
County Environment and Education	21	593,316	522,725	509,317	7.93
Roads & Transportation	22	5,304,320	4,415,520	3,140,675	29.96
Government Services to Residents	23	641,828	560,030	533,228	9.71
Administration	24	2,000,524	1,235,275	1,180,496	30.18
Nonprogram Current	25	200,000	0	0	
Debt Service	26	0	0	0	
Capital Projects	27	16,000	106,410	351,199	-78.66
Subtotal Expenditures	28	11,980,187	10,099,979	8,977,925	
Other Financing Uses:					
Operating Transfers Out	29	1,183,687	1,182,904	1,152,825	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	13,163,874	11,282,883	10,130,750	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,659,548	321,022	1,240,600	
Beginning Fund Balance - July 1,	33	8,927,264	8,606,242	7,365,642	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	200,000	715,049	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	7,267,716	8,727,264	7,891,193	
Total Ending Fund Balance - June 30,	40	7,267,716	8,927,264	8,606,242	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	3,818,939				
Rural Only Levies*:	1,407,879	Urban Areas:	5.92000		
Special District Levies*:	0	Rural Areas:	9.25206		
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	55,817				

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:	195,624

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

In FY2021 Emmet County had a significant decrease in Ag land Values, which was partially offset by residential property and ag dwellings. However, Emmet County only had a 3.12174% increase in overall valuation January 1, 2021.

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY RURAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a Rural 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 3.95 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

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