

**RESOLUTION 23-12
ADOPTION OF FY2023 EMMET COUNTY BUDGET**

WHEREAS, the Emmet County Board of Supervisors held the FY 2024 Budget Public Hearing on Tuesday, April 25, 2023 at 9:30 a.m.

THEREFORE, BE IT RESOLVED that the Emmet County Board of Supervisors approves the FY2024 Budget published property tax dollars levied and as presented to the Board and shown below:

**NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
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: 4/25/2023 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-budget-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 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	5,259,757	4,940,706	5,246,793	0.12
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	11,435	
Less: Credits to Taxpayers	3	136,916	0	314,697	
Net Current Property Taxes	4	5,122,841	4,940,706	4,920,641	
Delinquent Property Tax Revenue	5	1,000	1,500	-688	
Penalties, Interest & Costs on Taxes	6	16,000	15,970	25,962	
Other County Taxes/ TIF Tax Revenues	7	402,599	401,782	543,283	-13.92
Intergovernmental	8	3,414,970	4,287,216	4,621,576	
Licenses & Permits	9	23,500	22,500	14,900	
Charges for Service	10	364,671	413,281	356,696	
Use of Money & Property	11	38,910	31,010	26,000	
Miscellaneous	12	253,397	319,554	690,192	
Subtotal Revenues	13	9,637,888	10,433,519	11,198,562	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	15,962	
Operating Transfers In	15	1,219,619	1,208,613	1,182,904	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	10,857,507	11,642,132	12,397,428	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,612,994	2,216,503	2,281,661	7.01
Physical Health and Social Services	19	942,751	924,983	832,712	6.40
Mental Health, ID & DD	20	0	0	243,957	
County Environment and Education	21	653,334	540,255	447,306	20.86
Roads & Transportation	22	5,382,290	4,630,613	3,565,375	22.87
Government Services to Residents	23	739,501	584,222	513,661	19.99
Administration	24	2,012,671	1,973,879	1,772,219	6.57
Nonprogram Current	25	200,000	200,000	0	
Debt Service	26	0	0	0	
Capital Projects	27	50,000	40,030	60,706	-9.25
Subtotal Expenditures	28	12,593,541	11,110,487	9,717,597	
Other Financing Uses:					
Operating Transfers Out	29	1,219,619	1,208,613	1,182,904	
Refunded Debt Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	13,813,160	12,319,100	10,900,501	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-2,955,653	-676,968	1,496,927	
Beginning Fund Balance - July 1,	33	9,169,344	9,846,312	8,349,385	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	506,395	506,935	436,055	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	5,707,296	8,662,409	9,410,257	
Total Ending Fund Balance - June 30,	40	6,213,691	9,169,344	9,846,312	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	3,851,388				
Rural Only Levies*:	1,408,369	Urban Areas:	5.99342		
Special District Levies*:	0	Rural Areas:	9.23987		
TIF Tax Revenues:	0	Any special district tax rates not included.			
Unity Replacement Excise Tax:	56,749				

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

Approved this 25th day of April 2023.

EMMET COUNTY BOARD OF SUPERVISORS

ATTEST:

Todd Glasnapp, Chairperson
AYE:

Amy M. Sathoff, Auditor
NAY:

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor