

**RESOLUTION 24-06**  
**ADOPTION OF FY2024 EMMET COUNTY BUDGET AMENDMENT #2**

WHEREAS, the Emmet County Board of Supervisors held the FY 2024 Budget Amendment #2 Public Hearing on Tuesday, February 6, 2024 at 10:00 a.m.

**NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET EMMET COUNTY**

Fiscal Year July 1, 2023 - June 30, 2024

The EMMET COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2024

**Meeting Date/Time:** 2/6/2024 10:00 AM

**Contact:** Heidi Goebel

**Phone:** (712) 362-4261

**Meeting Location:** Board Room  
Emmet County Courthouse  
609 1st Ave N, Estherville, Iowa

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 <http://dom.iowa.gov/local-gov-appeals>.

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	5,259,757	0	5,259,757
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	136,916	0	136,916
<b>Net Current Property Tax</b>	<b>4</b>	<b>5,122,841</b>	<b>0</b>	<b>5,122,841</b>
Delinquent Property Tax Revenue	5	1,000	0	1,000
Penalties, Interest & Costs on Taxes	6	16,000	0	16,000
Other County Taxes/TIF Tax Revenues	7	402,599	0	402,599
Intergovernmental	8	3,414,970	0	3,414,970
Licenses & Permits	9	23,500	0	23,500
Charges for Service	10	364,671	0	364,671
Use of Money & Property	11	38,910	0	38,910
Miscellaneous	12	253,397	0	253,397
Subtotal Revenue	13	9,637,888	0	9,637,888
<b>Other Financing Sources:</b>				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	1,219,619	0	1,219,619
Proceeds of Fixed Asset Sales	16	0	0	0
<b>Total Revenues &amp; Other Sources</b>	<b>17</b>	<b>10,857,507</b>	<b>0</b>	<b>10,857,507</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
<b>Operating:</b>				
Public Safety and Legal Services	18	2,617,014	54,000	2,671,014
Physical Health and Social Services	19	942,751	13,575	956,326
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	654,441	40,000	694,441
Roads & Transportation	22	5,382,290	0	5,382,290

Government Services to Residents	23	739,501	0	739,501
Administration	24	2,102,485	167,800	2,270,285
Nonprogram Current	25	200,000	15,000	215,000
Debt Service	26	0	0	0
Capital Projects	27	50,000	0	50,000
Subtotal Expenditures	28	12,688,482	290,375	12,978,857
Other Financing Uses:				
Operating Transfers Out	29	1,219,619	0	1,219,619
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	13,908,101	290,375	14,198,476
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-3,050,594	-290,375	-3,340,969
Beginning Fund Balance - July 1, 2023	33	9,169,344	0	9,169,344
Increase (Decrease) In Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	506,395	0	506,395
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	5,612,355	-290,375	5,321,980
Total Ending Fund Balance - June 30, 2024	40	6,118,750	-290,375	5,828,375

**Explanation of Changes:** Juvenile Detention, Legal and Court Related Services- bills have exceeded budget, General Assistance-Incorrect entry of salary on Initial budget, LOSST funds-obligations made for gravel crushing, Economic Development Fund-loan to Armstrong Golf Course, Administration-Software upgrade, pipeline legal fees, Stateline Cooperative legal fees, HF 718 budget statement postage and office supplies for mailing

01/11/2024 05:15 PM

THEREFORE, BE IT RESOLVED that the Emmet County Board of Supervisors approves the FY2024 Budget Amendment #2 published and as presented to the Board shown below:

Approved this 6<sup>th</sup> day of February, 2024.


EMMET COUNTY BOARD OF SUPERVISORS

  
 Todd Glasnapp, Chairperson

AYE:

  
 Name, Supervisor

  
 Name, Supervisor

  
 Name, Supervisor

  
 Name, Supervisor

ATTEST:

  
 Heidi M. Goebel, Auditor

NAY:

\_\_\_\_\_  
 Name, Supervisor

\_\_\_\_\_  
 Name, Supervisor

\_\_\_\_\_  
 Name, Supervisor

\_\_\_\_\_  
 Name, Supervisor