

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
**Fiscal Year July 1, 2024 - June 30, 2025**  
**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: 4/23/2024 Meeting Time: 10:00 AM Meeting Location: Emmet County Courthouse Boardroom, 609 1st Ave N, Estherville, IA**

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](http://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)  
[emmetcounty.iowa.gov](http://emmetcounty.iowa.gov)

County Telephone Number  
 (712) 362-4261

		Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	5,571,241	5,124,975	5,219,991	3.31
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	11,395	
Less: Credits to Taxpayers	3	220,836	0	309,743	
Net Current Property Taxes	4	5,350,405	5,124,975	4,898,853	
Delinquent Property Tax Revenue	5	1,100	1,100	-66	
Penalties, Interest & Costs on Taxes	6	16,000	15,150	27,718	
Other County Taxes/TIF Tax Revenues	7	435,500	446,814	533,156	-9.62
Intergovernmental	8	3,550,543	3,513,317	4,667,314	
Licenses & Permits	9	27,000	22,000	13,380	
Charges for Service	10	386,097	320,963	334,089	
Use of Money & Property	11	421,285	301,295	192,793	
Miscellaneous	12	252,697	235,380	368,633	
<b>Subtotal Revenues</b>	13	10,440,627	9,980,994	11,035,870	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	25,000	32,000	15,862	
Operating Transfers In	15	1,277,472	1,251,259	1,211,031	
Proceeds of Fixed Asset Sales	16	0	0	0	
<b>Total Revenues &amp; Other Sources</b>	17	11,743,099	11,264,253	12,262,763	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	2,758,433	2,664,064	2,399,897	7.21
Physical Health and Social Services	19	957,543	913,736	850,517	6.11
County Environment and Education	21	638,692	690,566	509,106	12.01
Roads & Transportation	22	5,402,460	5,042,080	3,675,780	21.23
Government Services to Residents	23	737,801	660,444	531,777	17.79
Administration	24	2,653,990	1,586,753	1,614,576	28.21
Nonprogram Current	25	200,000	0	0	
Debt Service	26	0	0	0	
Capital Projects	27	60,000	55,075	33,074	34.69
<b>Subtotal Expenditures</b>	28	13,408,919	11,612,718	9,614,727	
Other Financing Uses:					
Operating Transfers Out	29	1,277,472	1,251,259	1,211,031	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	14,686,391	12,863,977	10,825,758	
<b>Excess of Revenues &amp; Other Sources</b>					
<b>over (under) Expenditures &amp; Other Uses</b>	32	-2,943,292	-1,599,724	1,437,005	
Beginning Fund Balance - July 1,	33	8,622,720	10,222,444	8,785,439	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	647,514	622,176	583,694	
Fund Balance - Committed	37	1,375,580	0	781,765	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	3,656,334	8,000,544	8,856,985	
<b>Total Ending Fund Balance - June 30,</b>	40	5,679,428	8,622,720	10,222,444	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	4,080,629	Urban Areas: 6.02169			
Rural Only Levies*:	1,490,612				
Special District Levies*:	0	Rural Areas: 9.37169			
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	57,275				

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