

**RESOLUTION 24-12  
ADOPTION OF FY25 EMMET COUNTY BUDGET**

WHEREAS, the Emmet County Board of Supervisors held the FY 2025 Budget Public Hearing on Tuesday, April 23, 2024 at 10:00 a.m.

THEREFORE, BE IT RESOLVED that the Emmet County Board of Supervisors approves the FY2025 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, 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 [domowa.gov/office/budget-protest](http://domowa.gov/office/budget-protest).  
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 representing "Budget" amounts, but having no "Actual" amounts, are designated "NRW".

County Website (if available): [emmetcounty.iowa.gov](http://emmetcounty.iowa.gov)

County Telephone Number  
7121 362-4261

REVENUES & OTHER FINANCING SOURCES	Budget 2024/2025	Budget 2023/2024	Actual 2023/2024	AVG Annual % CHG
Taxes Levied on Property	3,371,241	3,121,072	3,219,091	3.31
1 year Uncollected Delinquent Taxes - Levy Year	0	0	11,303	
1 year Credits to Taxpayer	320,816	0	106,143	
Net Current Property Taxes	3,692,057	3,121,072	4,899,853	
Delinquent Property Tax Revenue	1,100	1,100	466	-4.02
Penalties, Interest & Costs on Taxes	10,000	15,150	27,418	
Other County Taxable Tax Revenue	435,500	446,614	353,156	
Intergovernmental	3,350,543	3,312,117	4,007,214	
Grants & Permits	27,000	21,000	13,280	
Charges for Service	388,097	320,963	344,089	
Use of Money & Property	431,385	401,292	197,793	
Miscellaneous	252,697	235,380	368,633	
Other Financial Sources	10,440,627	9,490,994	11,035,870	
General Long-Term Debt Proceeds	25,000	32,000	15,862	
Operating Transfers In	1,277,472	1,251,259	1,211,031	
Proceeds of Fixed Asset Sales	0	0	0	
Total Revenues & Other Sources	13,743,099	11,264,253	12,262,763	
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	2,758,433	2,664,064	2,399,897	7.21
Police	917,413	917,413	830,517	6.11
County Health and Social Services	638,692	690,466	509,186	12.01
County Entertainment and Education	5,402,460	5,042,080	3,675,780	21.23
Roads & Transportation	737,801	660,444	531,727	17.79
Government Services to Residents	2,651,990	1,586,151	1,614,516	28.41
Administration	25	0	0	
Nonprogram Current	200,000	0	0	
Debt Service	0	5,075	1,074	-11.69
Capital Projects	60,600	11,612,718	9,614,727	
Subtotal Expenditures	13,408,919	11,612,718	9,614,727	
Other Financing Uses:				
Operating Transfers Out	1,277,472	1,251,259	1,211,031	
Refunded Debt Payments to Escrow	0	0	0	
Total Expenditures & Other Uses	14,686,391	12,863,977	10,825,758	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,943,292	-1,599,724	1,437,005
Revenues by Allocation - July 1:				
Increase (Decrease) in Reserve (GAAP Budgeting)	13	8,022,720	10,112,444	8,785,439
Increase (Decrease) in Nonspendable	35	0	0	0
Fund Balance - Restricted	16	641,514	622,176	383,694
Fund Balance - Committed	17	1,375,580	781,765	781,765
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	3,656,334	4,000,544	8,356,985
Total Fund Balance - June 30:	40	5,679,428	8,622,720	10,222,444
Proposed property taxation by type:				
Countywide Levies:	4,080,629			
Special District Levies:	1,490,612	Other Areas:		6,02169
TIF Tax Revenues:	0	Other Areas:		9,37169
County Agreement Levies:	57,275	Any special district tax rates not included:		

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

Approved this 23rd day of April 2024.

EMMET COUNTY BOARD OF SUPERVISORS

Todd Glasnapp, Chairperson  
AYE:

ATTEST:  
Heidi Goebel, Auditor  
NAY:

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