

**RESOLUTION 24-14
ADOPTION OF FY2024 EMMET COUNTY BUDGET AMENDMENT #3**

WHEREAS, the Emmet County Board of Supervisors held the FY 2024 Budget Amendment #3 Public Hearing on Tuesday, May 28, 2024 at 9:30 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: 5/28/2024 09:30 AM	Contact: Heidi Goebel, Auditor		Phone: (712) 362-4281	
Meeting Location: Emmet County Courthouse Board Room, 609 1st Ave N, Estherville				
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 https://dca.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
Net Current Property Tax	4	5,122,841	0	5,122,841
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	384,671	0	384,671
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
Other Financing Sources:				
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
Total Revenues & Other Sources	17	10,857,507	0	10,857,507
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	2,671,014	0	2,671,014
Physical Health and Social Services	19	956,326	0	956,326
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	694,441	0	694,441
Roads & Transportation	22	5,382,290	192,700	5,574,990
Government Services to Residents	23	739,501	0	739,501
Administration	24	2,270,285	43,200	2,313,485
Nonprogram Current	25	215,000	0	215,000
Debt Service	26	0	0	0
Capital Projects	27	50,000	11,560	61,560
Subtotal Expenditures	28	12,978,857	247,460	13,226,317
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	14,198,476	247,460	14,445,936
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-3,340,969	-247,460	-3,588,429
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	5,321,980	-247,460	5,074,520
Total Ending Fund Balance - June 30, 2024	40	5,828,375	-247,460	5,580,915
Explanation of Changes: IT Infrastructure project, Secondary Roads-road project and redistribution of labor				

THEREFORE, BE IT RESOLVED that the Emmet County Board of Supervisors approved the FY2024 Budget Amendment #3 as published and presented to the Board:

Approved this 28th day of May, 2024.

EMMET COUNTY BOARD OF SUPERVISORS

Todd Glasnapp
Todd Glasnapp, Chairperson

ATTEST:

Heidi M. Goebel
Heidi M. Goebel, Auditor

AYE:

Todd Glasnapp
Name, Supervisor

Jeff Smith
Name, Supervisor

W. J. Hatt
Name, Supervisor

Joe Hansen
Name, Supervisor

Tim Sells
Name, Supervisor

NAY:

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor