

**RESOLUTION 18-06  
ADOPTION OF FY2019 EMMET COUNTY BUDGET**

WHEREAS, the Emmet County Board of Supervisors held the FY2019 Budget Public Hearing on Tuesday, March 6, 2018 at 9:35 a.m.

THEREFORE, BE IT RESOLVED that the Emmet County Board of Supervisors approves the FY2019 Budget as published and presented to the Board and shown below:

Iowa Department of Management  
Form 600

NOTICE OF PUBLIC HEARING										
Emmet County										
<p align="center"><b>THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS</b></p> <p>The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly.</p> <p>Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:</p> <table border="1"> <tr> <td>Proposed General Basic Tax Rate per \$1,000 of Taxable Value:</td> <td align="right">3.24</td> </tr> <tr> <td>Maximum General Basic Tax Rate per \$1,000 of Taxable Value:</td> <td align="right">3.50</td> </tr> <tr> <td>General Basic Tax Dollars to be Generated in Excess of Maximum:</td> <td align="right">702,830</td> </tr> </table>					Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	3.24	Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50	General Basic Tax Dollars to be Generated in Excess of Maximum:	702,830
Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	3.24									
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50									
General Basic Tax Dollars to be Generated in Excess of Maximum:	702,830									
<p>Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate: The variations have not occurred from the large able ordered decrease in valuations.</p>										
COUNTY NAME:	NOTICE OF PUBLIC HEARING - BUDGET ESTIMATE			CO NO:						
Emmet	Fiscal Year July 1, 2018 - June 30, 2019			32						
The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County Budget as follows:										
Meeting Date:	Meeting Time:	Meeting Location:								
03-06-2018	9:35 am	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.										
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 "N/A".										
County Web Site (if available):	www.emmetcountyia.com		County Telephone Number:							
			712-362-4261							
Iowa Department of Management Form 630 (Publish)	Budget 2018/2019	Re-Est 2017/2018	Actual 2016/2017	AVG Annual % CHG						
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>										
Taxes Levied on Property	1 4,938,866	4,537,917	4,673,674	2.8						
Less: Uncollected Delinquent Taxes - Levy Year	2 170	179	542							
Less: Credits to Taxpayers	3 300,370		312,185							
Net Current Property Taxes	4 4,638,326	4,537,738	4,360,947							
Delinquent Property Tax Revenue	5 170	358	189							
Penalties, Interest & Costs on Taxes	6 8,180	8,084	22,752							
Other County Taxes/TIF Tax Revenues	7 394,338	388,055	410,598	-2						
Intergovernmental	8 3,279,131	3,373,815	3,443,304							
Licenses & Permits	9 12,300	9,000	15,458							
Charges for Service	10 338,039	340,955	337,529							
Use of Money & Property	11 41,470	45,061	34,032							
Miscellaneous	12 239,476	196,949	302,540							
Subtotal Revenues	13 8,951,400	8,910,015	8,927,249							
Other Financing Sources:										
General Long-Term Debt Proceeds	14 0									
Operating Transfers In	15 1,048,210	1,072,775	1,107,239							
Proceeds of Fixed Asset Sales	16 0									
Total Revenues & Other Sources	17 9,997,610	9,982,790	10,034,488							
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>										
Operating:										
Public Safety and Legal Services	18 2,128,051	1,901,035	1,842,763	7.46						
Physical Health and Social Services	19 858,764	843,583	794,329	3.98						
Mental Health, ID & DD	20 487,225	570,723	614,882	-10.98						
County Environment and Education	21 601,458	620,255	484,791	15						
Roads & Transportation	22 3,507,270	3,375,740	2,745,593	13.02						
Government Services to Residents	23 537,585	508,385	442,290	10.25						
Administration	24 1,458,981	1,189,520	1,119,489	14.55						
Nonprogram Current	25 0	367,750	0							
Debt Service	26 0	0	0							
Capital Projects	27 311,230	1,337,951	4,540	727.97						
Subtotal Expenditures	28 9,900,564	10,614,942	8,018,677							
Other Financing Uses:										
Operating Transfers Out	29 1,048,210	1,072,775	1,107,239							
Refunded Debt/Payments to Escrow	30 0									
Total Expenditures & Other Uses	31 10,948,774	11,687,717	9,125,916							
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -949,164	-1,704,927	908,572							
Beginning Fund Balance - July 1,	33 5,135,794	6,840,721	5,932,149							
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0									
Fund Balance - Nonspendable	35 0									
Fund Balance - Restricted	36 574,342	574,342								
Fund Balance - Committed	37 0		814,046							
Fund Balance - Assigned	38 0		40,000							
Fund Balance - Unassigned	39 3,612,288	4,551,452	5,986,675							
Total Ending Fund Balance - June 30,	40 4,188,630	5,135,794	6,840,721							
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:								
Countywide Levies:	3,697,675	Urban Areas:	6,46611							
Rural Only Levies:	1,341,291	Rural Areas:	9,78917							
Special District Levies:	0	Any special district tax rates not included.								
TIF Tax Revenues:	0	Date: 03-06-2018								
Utility Replacmnt, Excise Tax:	60,208									
Explanation of any significant items in the budget:										

Approved this 6<sup>th</sup> day of March 2018.

**EMMET COUNTY BOARD OF SUPERVISORS ATTEST:**

*Beverly Juhl*  
Beverly Juhl, Chairperson  
AYE:

*Amy M. Sathoff*  
Amy M. Sathoff, Auditor  
NAY:

*Beverly Juhl*  
Name, Supervisor

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Name, Supervisor

*Bob P. Heath*  
Name, Supervisor

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Name, Supervisor

*Jeff Dumas*  
Name, Supervisor

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Name, Supervisor

*Debra West*  
Name, Supervisor

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Name, Supervisor

*Tim Schell*  
Name, Supervisor

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Name, Supervisor