

**CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION - FY 2022 - AMENDMENT # 2**

To the Auditor of PALO ALTO County, Iowa:

The City Council of EMMETSBURG in said County/Countries met on 05/09/2022 06:00 PM, at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any. Thereupon, the following resolution was introduced.

**RESOLUTION No. 22-10**

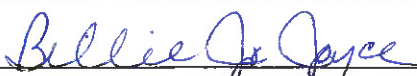
**A RESOLUTION AMENDING THE CURRENT BUDGET FOR FISCAL YEAR ENDING JUNE 2022  
(AS LAST CERTIFIED OR AMENDED ON 11/22/2021)**

**Be it Resolved by the Council of City of EMMETSBURG**

Section 1. Following notice published/posted 04/21/2022 and the public hearing held 05/09/2022 06:00 PM the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at the hearing:

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	1,822,811	0	1,822,811
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Net Current Property Tax	3	1,822,811	0	1,822,811
Delinquent Property Tax Revenue	4	0	0	0
TIF Revenues	5	123,084	0	123,084
Other City Taxes	6	674,703	0	674,703
Licenses & Permits	7	89,910	0	89,910
Use of Money & Property	8	338,229	0	338,229
Intergovernmental	9	1,039,903	150,000	1,189,903
Charges for Service	10	4,299,014	236,000	4,535,014
Special Assessments	11	17,291	0	17,291
Miscellaneous	12	8,650	96,000	104,650
Other Financing Sources	13	0	0	0
Transfers In	14	1,910,909	176,000	2,086,909
<b>Total Revenues &amp; Other Sources</b>	<b>15</b>	<b>10,324,504</b>	<b>658,000</b>	<b>10,982,504</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Public Safety	16	1,131,242	5,000	1,136,242
Public Works	17	1,249,403	6,000	1,255,403
Health and Social Services	18	0	0	0
Culture and Recreation	19	1,143,662	33,832	1,177,494
Community and Economic Development	20	284,977	0	284,977
General Government	21	575,480	21,000	596,480
Debt Service	22	301,872	0	301,872
Capital Projects	23	199,354	-50,000	149,354
Total Government Activities Expenditures	24	4,885,990	15,832	4,901,822
Business Type/Enterprise	25	3,884,358	371,000	4,255,358
<b>Total Gov Activities &amp; Business Expenditures</b>	<b>26</b>	<b>8,770,348</b>	<b>386,832</b>	<b>9,157,180</b>
Transfers Out	27	1,910,909	176,000	2,086,909
<b>Total Expenditures/Transfers Out</b>	<b>28</b>	<b>10,681,257</b>	<b>562,832</b>	<b>11,244,089</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>29</b>	<b>-356,753</b>	<b>95,168</b>	<b>-261,585</b>
Beginning Fund Balance July 1, 2021	30	18,413,935	427,264	18,841,199
<b>Ending Fund Balance June 30, 2022</b>	<b>31</b>	<b>18,057,182</b>	<b>522,432</b>	<b>18,579,614</b>

**Explanation of Changes:** Revenues: Increased PA County Gaming revenues by \$150,000; Increased Gas revenues by \$236,000; Increased Lake Fund's revenues by \$96,000 due to sale of dredge. Expenditures: Police training and repairs accounts increased \$5,000; Library insurance increased \$23,832; Golf tournament fees increased \$5,000; Community Center health reimbursement and resale merchandise increased \$5,000; General Government accounting expense increased \$21,000; Road Use street maintenance and supplies increased \$6,000; Capital Improvement Sidewalks was reduced \$10,000; Capital Improvement 5 Island Campground was reduced \$40,000; Water Fund increased \$14,000; Sewer Fund increased \$134,000 mainly due to professional fees for a Chloride Project; Gas Fund increased \$223,000 mainly due to natural gas cost. Transfers: Transfer Local Option Sales Tax to Capital Improvement Splashpad \$25,000; Transfer Capital Improvement American Rescue Plan to EMU Sewer \$276,000; Reduce transfer by \$25,000 from LOST to CI-Revolving; Reduce transfer by \$40,000 from PA County Gaming to 5 Island Campground; Reduce transfer by \$60,000 from LOST to CI-Lawler St.

  
City Clerk/Administrator Signature of Certification

05/09/2022  
Adopted On

  
Mayor Signature of Certification