

**CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION - FY 2025 - AMENDMENT # 1**

To the Auditor of PALO ALTO County, Iowa:

The City Council of EMMETSBURG in said County/Countries met on 11/25/2024 05:00 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. 24-45**

**A RESOLUTION AMENDING THE CURRENT BUDGET FOR FISCAL YEAR ENDING JUNE 2025  
(AS LAST CERTIFIED OR AMENDED ON 04/22/2024)**

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

Section 1. Following notice published/posted 11/14/2024 and the public hearing held 11/25/2024 05:00 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         | 2,118,438                                 | 0                 | 2,118,438                            |
| Less: Uncollected Delinquent Taxes - Levy Year                                     | 2         | 0   | 0                 | 0                                    |
| Net Current Property Tax   | 3         | 2,118,438                                 | 0                 | 2,118,438                            |
| Delinquent Property Tax Revenue  | 4         | 0   | 0                 | 0                                    |
| TIF Revenues   | 5         | 117,131                                   | 0                 | 117,131                              |
| Other City Taxes   | 6         | 806,345                                   | 0                 | 806,345                              |
| Licenses & Permits   | 7         | 25,790                                    | 0                 | 25,790                               |
| Use of Money & Property  | 8         | 712,470                                   | 0                 | 712,470                              |
| Intergovernmental  | 9         | 1,743,372                                 | 150,000           | 1,893,372                            |
| Charges for Service  | 10        | 6,652,661                                 | 0                 | 6,652,661                            |
| Special Assessments  | 11        | 28,000                                    | 0                 | 28,000                               |
| Miscellaneous  | 12        | 40,416                                    | 0                 | 40,416                               |
| Other Financing Sources  | 13        | 650,000                                   | 0                 | 650,000                              |
| Transfers In   | 14        | 2,824,984                                 | 435,000           | 3,259,984                            |
| <b>Total Revenues &amp; Other Sources</b>  | <b>15</b> | <b>15,719,607</b>                         | <b>585,000</b>    | <b>16,304,607</b>                    |
| <b>EXPENDITURES &amp; OTHER FINANCING USES</b>                                     |           |   |                   |                                      |
| Public Safety  | 16        | 1,074,810                                 | 113,295           | 1,188,105                            |
| Public Works   | 17        | 1,702,455                                 | 23,809            | 1,726,264                            |
| Health and Social Services   | 18        | 0   | 0                 | 0                                    |
| Culture and Recreation   | 19        | 1,268,818                                 | 116,351           | 1,385,169                            |
| Community and Economic Development   | 20        | 350,202                                   | 10,000            | 360,202                              |
| General Government   | 21        | 704,983                                   | 0                 | 704,983                              |
| Debt Service   | 22        | 483,789                                   | 0                 | 483,789                              |
| Capital Projects   | 23        | 1,669,000                                 | 146,000           | 1,815,000                            |
| Total Government Activities Expenditures   | 24        | 7,254,057                                 | 409,455           | 7,663,512                            |
| Business Type/Enterprise   | 25        | 5,361,668                                 | 13,500            | 5,375,168                            |
| <b>Total Gov Activities &amp; Business Expenditures</b>                            | <b>26</b> | <b>12,615,725</b>                         | <b>422,955</b>    | <b>13,038,680</b>                    |
| Transfers Out  | 27        | 2,824,984                                 | 435,000           | 3,259,984                            |
| <b>Total Expenditures/Transfers Out</b>  | <b>28</b> | <b>15,440,709</b>                         | <b>857,955</b>    | <b>16,298,664</b>                    |
| <b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b> | <b>29</b> | <b>278,898</b>                            | <b>-272,955</b>   | <b>5,943</b>                         |
| Beginning Fund Balance July 1, 2024  | 30        | 20,549,646                                | 2,070,797         | 22,620,443                           |
| <b>Ending Fund Balance June 30, 2025</b>   | <b>31</b> | <b>20,828,544</b>                         | <b>1,797,842</b>  | <b>22,626,386</b>                    |

**Explanation of Changes:** Revenues: Increased CI-Splashpad Public Sources \$150,000. Expenditures: Increased Police Capital Outlay Vehicle & Building Maint. & Repair \$69,626; Increased Fire Building Maint. & Repair \$43,669; Increased Airport Building Maint. & Repair \$7,659; Increased Parks Grounds Maint. & Repair \$46,324; Increased Golf Other Contractual \$4,500; Increased Community Center Building Maint. & Repair and Grounds Maint. & Repair \$65,527; Road Use Street Maint. & Other Capital Equipment \$16,150; Increased Economic Development Payments to Other Agencies \$10,000; Increased Solid Waste Vehicle Repairs \$13,500; Increased CI-Splashpad \$146,000. Transfers: Wild Rose to General \$30,000; PA County Gaming to CI-Splashpad \$375,000; CI-Revolving to Road Use \$5,000; CI-Revolving to General \$25,000.

City Clerk/Administrator Signature of Certification

11/25/2024

Adopted On

Mayor Signature of Certification