

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION - FY 2026 - AMENDMENT # 1

To the Auditor of PALO ALTO County, Iowa:

The City Council of EMMETSBURG in said County/COUNTIES met on 06/08/2026 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. 26-10

A RESOLUTION AMENDING THE CURRENT BUDGET FOR FISCAL YEAR ENDING JUNE 2026

(AS LAST CERTIFIED OR AMENDED ON 04/14/2025)

Be it Resolved by the Council of City of EMMETSBURG

Section 1. Following notice published/posted 05/21/2026 and the public hearing held 06/08/2026 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	2,015,076	0	2,015,076
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Net Current Property Tax	3	2,015,076	0	2,015,076
Delinquent Property Tax Revenue	4	0	0	0
TIF Revenues	5	114,952	0	114,952
Other City Taxes	6	799,891	0	799,891
Licenses & Permits	7	24,815	0	24,815
Use of Money & Property	8	815,300	0	815,300
Intergovernmental	9	1,776,540	0	1,776,540
Charges for Service	10	7,088,883	0	7,088,883
Special Assessments	11	28,000	0	28,000
Miscellaneous	12	84,378	0	84,378
Other Financing Sources	13	23,000	0	23,000
Transfers In	14	1,963,447	50,694	2,014,141
Total Revenues & Other Sources	15	14,734,282	50,694	14,784,976
EXPENDITURES & OTHER FINANCING USES				
Public Safety	16	1,095,563	39,000	1,134,563
Public Works	17	1,535,354	10,000	1,545,354
Health and Social Services	18	0	0	0
Culture and Recreation	19	1,316,336	-32,600	1,283,736
Community and Economic Development	20	350,013	3,315	353,328
General Government	21	668,228	4,100	672,328
Debt Service	22	400,105	90,400	490,505
Capital Projects	23	950,500	12,000	962,500
Total Government Activities Expenditures	24	6,316,099	126,215	6,442,314
Business Type/Enterprise	25	5,109,465	0	5,109,465
Total Gov Activities & Business Expenditures	26	11,425,564	126,215	11,551,779
Transfers Out	27	1,963,447	50,694	2,014,141
Total Expenditures/Transfers Out	28	13,389,011	176,909	13,565,920
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	1,345,271	-126,215	1,219,056
Beginning Fund Balance July 1, 2025	30	22,626,386	1,639,582	24,265,968
Ending Fund Balance June 30, 2026	31	23,971,657	1,513,367	25,485,024

Explanation of Changes: Revenues: None. Expenditures: Increased Police Uniform Allowance \$9,000; Increased Emergency Management Operational Equipment Repair \$30,000; Increased Roads, Bridges, Sidewalks Street Maintenance \$10,000; Increased Parks Other Capital Equipment \$12,800; Increased Community Center Other Capital Equipment \$28,100; Increased General Accounting & Auditing \$10,000; Increased General Insurance Expense \$11,000; Decreased Pool, General, Library, Shores lease accounts \$90,400 and increased Pool, General, Library, Shores Debt Service \$90,400; Increased Economic Development Salaries \$3,315. Increased CI-Splashpad \$12,000. Transfers: CI-Revolving to General \$28,100; LOST to CI-Splashpad \$22,594.


 City Clerk/Administrator Signature of Certification

06/08/2026
 Adopted On


 Mayor Signature of Certification