

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
**Fiscal Year July 1, 2024 - June 30, 2025**  
**County Name: CHEROKEE COUNTY County Number: 18**

**The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:**  
**Meeting Date: 4/23/2024 Meeting Time: 09:00 AM Meeting Location: Cherokee County Courthouse Boardroom**

**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. County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult [dom.iowa.gov/local-budget-appeals](http://dom.iowa.gov/local-budget-appeals)**

**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 "NEW".**

County Website (if available)  
 cherokeecounty.iowa.gov

County Telephone Number  
 (712) 225-6706

|   |           | <b>Budget 2024/2025</b>                           | <b>Re-Est 2023/2024</b> | <b>Actual 2022/2023</b> | <b>AVG Annual % CHG</b> |
|---|-----------|---|-------------------------|-------------------------|-------------------------|
| <b>REVENUES &amp; OTHER FINANCING SOURCES</b>     |           |   |                         |                         |                         |
| Taxes Levied on Property                          | 1         | 7,659,191   | 6,435,791               | 5,989,479               | 13.08                   |
| Less: Uncollected Delinquent Taxes - Levy Year    | 2         | 0   | 0                       | 4,638                   |                         |
| Less: Credits to Taxpayers                        | 3         | 336,249   | 336,249                 | 288,430                 |                         |
| Net Current Property Taxes                        | 4         | 7,322,942   | 6,099,542               | 5,696,411               |                         |
| Delinquent Property Tax Revenue                   | 5         | 0   | 0                       | 2,106                   |                         |
| Penalties, Interest & Costs on Taxes              | 6         | 35,000  | 35,000                  | 43,774                  |                         |
| Other County Taxes/TIF Tax Revenues               | 7         | 994,528   | 1,122,445               | 1,057,595               | -3.03                   |
| Intergovernmental                                 | 8         | 5,467,538   | 5,811,647               | 5,904,900               |                         |
| Licenses & Permits                                | 9         | 88,450  | 101,000                 | 146,961                 |                         |
| Charges for Service                               | 10        | 460,485   | 462,835                 | 466,807                 |                         |
| Use of Money & Property                           | 11        | 510,247   | 540,935                 | 205,704                 |                         |
| Miscellaneous                                     | 12        | 1,596,035   | 252,147                 | 131,859                 |                         |
| <b>Subtotal Revenues</b>                          | 13        | 16,475,225  | 14,425,551              | 13,656,117              |                         |
| Other Financing Sources:                          |           |   |                         |                         |                         |
| General Long-Term Debt Proceeds                   | 14        | 0   | 0                       | 0                       |                         |
| Operating Transfers In                            | 15        | 2,805,000   | 2,050,000               | 2,050,000               |                         |
| Proceeds of Fixed Asset Sales                     | 16        | 2,100   | 51,874                  | 100,638                 |                         |
| <b>Total Revenues &amp; Other Sources</b>         | 17        | 19,282,325  | 16,527,425              | 15,806,755              |                         |
| <b>EXPENDITURES &amp; OTHER FINANCING USES</b>    |           |   |                         |                         |                         |
| Operating:  |           |   |                         |                         |                         |
| Public Safety and Legal Services                  | 18        | 3,227,714   | 3,006,869               | 2,682,067               | 9.70                    |
| Physical Health and Social Services               | 19        | 1,132,254   | 866,375                 | 534,275                 | 45.58                   |
| County Environment and Education                  | 21        | 1,392,717   | 1,236,180               | 1,151,294               | 9.99                    |
| Roads & Transportation                            | 22        | 5,999,760   | 7,573,477               | 6,171,887               | -1.40                   |
| Government Services to Residents                  | 23        | 777,819   | 715,190                 | 687,029                 | 6.40                    |
| Administration                                    | 24        | 2,074,588   | 1,934,928               | 3,439,509               | -22.34                  |
| Nonprogram Current                                | 25        | 250,000   | 0                       | 0                       |                         |
| Debt Service                                      | 26        | 0   | 0                       | 0                       |                         |
| Capital Projects                                  | 27        | 8,069,781   | 2,421,320               | 2,719,907               | 72.25                   |
| <b>Subtotal Expenditures</b>                      | 28        | 22,924,633  | 17,754,339              | 17,385,968              |                         |
| Other Financing Uses:                             |           |   |                         |                         |                         |
| Operating Transfers Out                           | 29        | 2,805,000   | 2,050,000               | 2,050,000               |                         |
| Refunded Debt/Payments to Escrow                  | 30        | 0   | 0                       | 0                       |                         |
| <b>Total Expenditures &amp; Other Uses</b>        | 31        | 25,729,633  | 19,804,339              | 19,435,968              |                         |
| <b>Excess of Revenues &amp; Other Sources</b>     |           |   |                         |                         |                         |
| <b>over (under) Expenditures &amp; Other Uses</b> | 32        | -6,447,308  | -3,276,914              | -3,629,213              |                         |
| Beginning Fund Balance - July 1,                  | 33        | 9,920,606   | 13,197,520              | 16,826,733              |                         |
| Increase (Decrease) in Reserves (GAAP Budgeting)  | 34        | 0   | 0                       | 0                       |                         |
| Fund Balance - Nonspendable                       | 35        | 0   | 0                       | 0                       |                         |
| Fund Balance - Restricted                         | 36        | 2,001,336   | 8,377,858               | 11,628,775              |                         |
| Fund Balance - Committed                          | 37        | 0   | 0                       | 0                       |                         |
| Fund Balance - Assigned                           | 38        | 0   | 0                       | 0                       |                         |
| Fund Balance - Unassigned                         | 39        | 1,471,962   | 1,542,748               | 1,568,745               |                         |
| <b>Total Ending Fund Balance - June 30,</b>       | 40        | 3,473,298   | 9,920,606               | 13,197,520              |                         |
| Proposed property taxation by type:               |           | Proposed tax rates per \$1,000 taxable valuation: |                         |                         |                         |
| Countywide Levies*:                               | 5,248,252 | Urban Areas:<br>4.72576                           |                         |                         |                         |
| Rural Only Levies*:                               | 2,410,939 |   |                         |                         |                         |
| Special District Levies*:                         | 0         |   |                         |                         |                         |
| TIF Tax Revenues:                                 | 0         | Any special district tax rates not included.      |                         |                         |                         |
| Utility Replacement Excise Tax:                   | 253,703   |   |                         |                         |                         |

Explanation of any significant items in the budget or additional virtual meeting information: