

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026
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: 4/22/2025 Meeting Time: 09:02 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

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

		Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	6,970,688	7,659,196	6,434,577	4.08
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	318,669	324,347	229,069	
Net Current Property Taxes	4	6,652,019	7,334,849	6,205,508	
Delinquent Property Tax Revenue	5	0	0	6,546	
Penalties, Interest & Costs on Taxes	6	35,000	35,038	40,444	
Other County Taxes/TIF Tax Revenues	7	1,063,753	1,126,868	1,248,256	-7.69
Intergovernmental	8	7,788,739	5,459,837	5,625,852	
Licenses & Permits	9	84,650	88,400	117,246	
Charges for Service	10	530,195	441,952	462,887	
Use of Money & Property	11	408,097	607,797	564,911	
Miscellaneous	12	584,285	1,270,515	226,583	
Subtotal Revenues	13	17,146,738	16,365,256	14,498,233	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,250,000	2,150,000	2,050,000	
Proceeds of Fixed Asset Sales	16	100	2,000	61,134	
Total Revenues & Other Sources	17	19,396,838	18,517,256	16,609,367	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,212,910	3,184,299	2,936,192	4.61
Physical Health and Social Services	19	1,229,753	945,464	892,454	17.39
County Environment and Education	21	1,435,210	1,429,194	1,205,937	9.09
Roads & Transportation	22	7,213,310	5,999,760	6,238,657	7.53
Government Services to Residents	23	745,197	690,086	675,964	5.00
Administration	24	1,971,549	1,990,165	1,952,649	0.48
Nonprogram Current	25	250,000	0	0	
Debt Service	26	0	0	0	
Capital Projects	27	7,675,395	2,429,781	1,193,418	153.60
Subtotal Expenditures	28	23,733,324	16,668,749	15,095,271	
Other Financing Uses:					
Operating Transfers Out	29	2,250,000	2,150,000	2,050,000	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	25,983,324	18,818,749	17,145,271	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
Beginning Fund Balance - July 1,	33	12,360,124	12,661,617	13,197,521	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	3,837,815	10,218,358	11,036,318	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,935,823	2,141,766	1,625,299	
Total Ending Fund Balance - June 30,	40	5,773,638	12,360,124	12,661,617	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	4,515,577	Urban Areas: 3.90934			
Rural Only Levies*:	2,455,111				
Special District Levies*:	0	Rural Areas: 6.78071			
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	251,703				
Explanation of any significant items in the budget or additional virtual meeting information: Total Property Tax Revenues will be reduced due to completion of a local road project.					