

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

Board of Supervisors of CHEROKEE COUNTY

Fiscal Year July 1, 2024 - June 30, 2025

The Board of Supervisors of CHEROKEE COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2025

Meeting Date/Time: 5/20/2025 09:02 AM

Contact: Kris Glienke, County Auditor

Phone: (712) 225-6704

Meeting Location: Cherokee County Courthouse-Boardroom

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-appeals>.

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	7,659,191	0	7,659,191
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	336,249	0	336,249
Net Current Property Tax	4	7,322,942	0	7,322,942
Delinquent Property Tax Revenue	5	0	0	0
Penalties, Interest & Costs on Taxes	6	35,000	0	35,000
Other County Taxes/TIF Tax Revenues	7	994,528	0	994,528
Intergovernmental	8	5,467,538	214,187	5,681,725
Licenses & Permits	9	88,450	0	88,450
Charges for Service	10	460,485	0	460,485
Use of Money & Property	11	510,247	0	510,247
Miscellaneous	12	1,596,035	0	1,596,035
Subtotal Revenue	13	16,475,225	214,187	16,689,412
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	2,805,000	0	2,805,000
Proceeds of Fixed Asset Sales	16	2,100	0	2,100
Total Revenues & Other Sources	17	19,282,325	214,187	19,496,512
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	3,227,714	0	3,227,714
Physical Health and Social Services	19	1,132,254	0	1,132,254
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	1,392,717	177,517	1,570,234
Roads & Transportation	22	5,999,760	0	5,999,760
Government Services to Residents	23	777,819	0	777,819
Administration	24	2,074,588	52,600	2,127,188
Nonprogram Current	25	250,000	0	250,000
Debt Service	26	0	0	0
Capital Projects	27	8,069,781	0	8,069,781
Subtotal Expenditures	28	22,924,633	230,117	23,154,750
Other Financing Uses:				
Operating Transfers Out	29	2,805,000	0	2,805,000
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	25,729,633	230,117	25,959,750
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-6,447,308	-15,930	-6,463,238
Beginning Fund Balance - July 1, 2024	33	9,920,606	2,741,011	12,661,617
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	2,001,336	2,645,660	4,646,996
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	1,471,962	79,421	1,551,383
Total Ending Fund Balance - June 30, 2025	40	3,473,298	2,725,081	6,198,379

Explanation of Changes: Intergovernmental Revenues increased for FEMA reimbursement of the June 2024 Flood Event.
 County Environment Expenses increased due to damages related the June 2024 Flood Event.
 Administration Expenses increased for employee health insurance, building tuck pointing, snow removal, custodial and legal services