

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

Board of Supervisors of CHEROKEE COUNTY
Fiscal Year July 1, 2025 - June 30, 2026

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, 2026

Meeting Date/Time: 5/12/2026 09:00 AM

Contact: Kris Glienke, County Auditor

Phone: (712) 225-6706

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	6,970,688	0	6,970,688
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	318,669	0	318,669
Net Current Property Tax	4	6,652,019	0	6,652,019
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	1,063,753	0	1,063,753
Intergovernmental	8	7,788,739	143,400	7,932,139
Licenses & Permits	9	84,650	0	84,650
Charges for Service	10	530,195	0	530,195
Use of Money & Property	11	408,097	0	408,097
Miscellaneous	12	584,285	0	584,285
Subtotal Revenue	13	17,146,738	143,400	17,290,138
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	2,250,000	0	2,250,000
Proceeds of Fixed Asset Sales	16	100	0	100
Total Revenues & Other Sources	17	19,396,838	143,400	19,540,238
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	3,212,910	0	3,212,910
Physical Health and Social Services	19	1,229,753	400	1,230,153
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	1,435,210	490,000	1,925,210
Roads & Transportation	22	7,213,310	0	7,213,310
Government Services to Residents	23	745,197	28,000	773,197
Administration	24	1,971,549	70,000	2,041,549
Nonprogram Current	25	250,000	0	250,000
Debt Service	26	0	0	0
Capital Projects	27	7,675,395	0	7,675,395
Subtotal Expenditures	28	23,733,324	588,400	24,321,724
Other Financing Uses:				
Operating Transfers Out	29	2,250,000	0	2,250,000
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	25,983,324	588,400	26,571,724
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-6,586,486	-445,000	-7,031,486
Beginning Fund Balance - July 1, 2025	33	12,360,124	2,990,051	15,350,175
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	3,837,815	2,494,566	6,332,381
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	1,935,823	50,485	1,986,308
Total Ending Fund Balance - June 30, 2026	40	5,773,638	2,545,051	8,318,689

Explanation of Changes: Intergovernmental Revenues increased for FEMA reimbursement of the June 2024 Flood Event and Veteran Affairs training reimbursement.
Physical Health and Social Services Expenses increased for Veteran Affairs training reimbursement.
County Environment Expenses increased due to damages related to the June 2024 Flood Event.
Government Services Expenses increased for employee health insurance.
Administration Expenses increased to correct Treasurer's Apportionment Error.