

Cherokee County

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Cherokee County

will meet on August 25, 2025 at 10:00 AM at County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate. Detailed budget information is available at County Clerks Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	6,180,246	7.626	6,346,865	11.221	6,276,889	2,036,261	8.287
Debt Service							
Road & Bridge	4,191,851	8.280	2,355,328	1.153	3,681,740	2,989,585	12.167
Appraisal	313,860	1.281	388,872	1.288	376,140	302,169	1.230
Health	447,528	0.250	446,990	0.312	520,801	121,023	0.493
Direct Election	197,283	0.976	208,650	0.547	213,050	133,850	0.545
Noxious Weed	83,014	0.332	102,588	0.210	102,588	30,728	0.125
Extension Council	277,676	1.168	253,169	0.958	252,622	225,172	0.916
Conservation District	25,000	0.103					
Fair	16,000	0.069	16,000	0.062	30,000	29,623	0.121
Emergency Medical Servi	47,581		8,281		4,843		
Elderly Services	36,965	0.183	41,000	0.156	45,258	25,360	0.103
Mental Health	125,457	0.521	125,457	0.482	125,457	112,287	0.457
Mental Retardation	111,157	0.456	120,000	0.463	120,000	109,040	0.444
Employee Benefits	3,372,479	12.059	3,700,000	13.559	3,700,000	2,960,936	12.051
Special Bridge	54,591	1.000		1.000		245,709	1.000
Special Parks and Recreat	1,750		6,000		6,000		
Special Alcohol	21,528		17,385		19,212		
Tourism and Promotion	5,751		7,000		8,000		
Law Enforcement VIN Fe	40,544		20,064		26,000		
Emergency Telephone Tax	216,813		174,729		214,577		
Prosecuting Atty Training	2,267		3,000		5,028		
Co Atty Law Enforcement					629		
Spider Program			8,500		8,500		
Half Cent Sales Tax	602,418		641,719		1,300,000		
Co Atty Appl Fee	6,016		10,000		19,436		
Opioid Settlement			47,237		59,484		
Non-Budgeted Funds-A	32,527						
Non-Budgeted Funds-B	66,772						
Non-Budgeted Funds-C	1,410,198						
Totals	17,887,277	34.304	15,048,834	31.411	17,116,254	9,321,743	37.939
Revenue Neutral Rate **							30.605
Less: Transfers	719,113		0		0		
Net Expenditure	17,168,164		15,048,834		17,116,254		
Total Tax Levied	7,695,540		7,518,149		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	224,367,963		239,350,168		245,708,992		

Outstanding Indebtedness,

	2023	2024	2025
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lense Pur. Princ.	2,697,050	2,566,835	1,994,939
Total	2,697,050	2,566,835	1,994,939

No assurance is provided.

*Tax rates are expressed in mills

**Revenue Neutral Rate as defined by KSA 79-2988

Taylor Brown
County Clerk