

Resolution No. _____

A RESOLUTION OF THE County OF CHEROKEE, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County of Cherokee was calculated as 30.605 mills by the Cherokee County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the County of Cherokee will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 25, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of Cherokee, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF CHEROKEE:

The County of Cherokee shall levy a property tax rate exceeding the Revenue Neutral Rate of 30.605 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 25th day of August, 2025 and **SIGNED** by the Governing Body.

_____	_____
_____	_____
_____	_____
_____	_____

Attested:

County Clerk

Roll Call Vote

A Roll Call Vote of the Cherokee County Commission To Levy a Property Tax Exceeding the
Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 25, 2025

Resolution No. _____

Governing Body Member	Yes	No	No Vote
TOTAL			

Certified:

CERTIFICATE

To the Clerk of Cherokee County, State of Kansas
We, the undersigned, officers of

Cherokee County

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

		2026 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2		
Schedule of Transfers		3		
Statement of Indebtedness		4		
Statement of Lease-Purchases		5		
Fund	K.S.A.			
General	79-1946	6	6,276,889	2,036,261
Debt Service	10-113	7		
Road & Bridge	68-5,101	8	3,681,740	2,989,585
Appraisal	16-436	9	376,140	302,169
Health	65-204	9	520,801	121,023
Direct Election	25-2201a	10	213,050	133,850
Noxious Weed	2-1318	10	102,588	30,728
Extension Council	2-610	11	252,622	225,172
Conservation District	2-1970b	11		
Fair	2-129	12	30,000	29,623
Emergency Medical Service	65-6113	12	4,843	
Elderly Services	12-1618	13	45,258	25,360
Mental Health	19-4004	13	125,457	112,287
Mental Retardation	19-4011	14	120,000	109,040
Employee Benefits	12-16,102	14	3,700,000	2,960,936
Special Bridge	68-1135	15		245,709
		15		
Special Parks and Recreation		16	6,000	
Special Alcohol		16	19,212	
Tourism and Promotion		17	8,000	
Law Enforcement VIN Fee		17	26,000	
Emergency Telephone Tax		18	214,577	
Prosecuting Atty Training		18	5,028	
Co Atty Law Enforcement		19	629	
Spider Program		19	8,500	
Half Cent Sales Tax		20	1,300,000	
Co Atty Appl Fee		20	19,436	
Opioid Settlement		21	59,484	
		21		
Non-Budgeted Funds-A		22		
Non-Budgeted Funds-B		23		
Non-Budgeted Funds-C		24		
Totals	xxxxx		17,116,254	9,321,743
Budget Hearing Notice				
Budget Hearing Notice 2				
Combined Rate and Budget Hearing	25			
Combined Rate and Budget Hearing 2				
RNR Hearing Notice				
Neighborhood Revitalization	26			

No 3
7-12-25

County Clerk's Use Only
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	30.605
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
The Mense CPA Firm LLC
Address:
2001 Byers Ave
Joplin MO 64804
Email:
gmense@mensecpas.com

Attest: _____ 2025

County Clerk

Governing Body

No assurance is provided

Cherokee County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Technology Reserve		91,500	91,500	19-119
General	Equipment Reserve		650,000		19-119
Road and Bridge	Spec Highway Impr		239,419		68-590
Road and Bridge	Spec Rd Mach and Equ	719,113			68-141g
Total		719113	980919	91500	
Adjustments*			980,919	91,500	
Adjusted Totals		719113	0	0	

No assurance is provided.

*Note: Adjustments are required only if the transfer is being made in and/or from a non-budgeted fund.

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
Motor Graders	6/20/2022	60	5.00	2,697,050	1,696,475	622,981	622,981
2024 kenworth	11/30/2023	84	6.99	357,866	298,464	62,598	62,598
				Totals	1,994,939	685,579	685,579

No assurance is provided.

***If leasing/renting with no intent to purchase, do not list such transactions as not lease-purchases.

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Adopted Budget
General

Page No. 6a

Cherokee County

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 7.2%			0
Amount of 2025 Ad Valorem Tax			0

No assurance is provided.

Cherokee County

2026

FUND PAGE - ROAD[illegible]

No assurance is provided

Cherokee County

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Appraisal	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	120,618	132,050	61,345
Receipts:			
Ad Valorem Tax	276,250	286,266	xxxxxxxxxxxxxxxx
Delinquent Tax	10,460	5,557	5,230
Motor Vehicle Tax	33,092	28,268	28,955
Recreational Vehicle Tax	651	521	553
16/20 M Vehicle Tax	2,200	1,710	1,749
Commercial Vehicle Tax	632	415	554
Watercraft Tax		170	158
Rental Excise Tax	1	5	
Fees	6,500		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-4,494	-4,745	-4,357
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	325,292	318,167	32,842
Resources Available:	445,910	450,217	94,187
Expenditures:			
General Government	313,860	388,872	376,140
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	313,860	388,872	376,140
Unencumbered Cash Balance Dec 31	132,050	61,345	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	349,700	388,872	376,140
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			376,140
Tax Required			281,953
Delinquent Comp Rate: 7.2%			20,216
Amount of 2025 Ad Valorem Tax			302,169

Adopted Budget Health	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	670,334	598,395	389,087
Receipts:			
Ad Valorem Tax	53,896	69,328	xxxxxxxxxxxxxxxx
Delinquent Tax	1,581	1,435	791
Motor Vehicle Tax		5,518	7,012
Recreational Vehicle Tax		102	134
16/20 M Vehicle Tax	5	334	424
Commercial Vehicle Tax		81	134
Watercraft Tax		33	38
Rental Excise Tax			
Fees	19,020	12,000	12,000
Grants and Reimbursements	301,950	150,000	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-863	-1,149	-1,745
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	375,589	237,682	18,788
Resources Available:	1,045,923	836,077	407,875
Expenditures:			
Health Care Services	447,528	446,990	520,801
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	447,528	446,990	520,801
Unencumbered Cash Balance Dec 31	598,395	389,087	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	676,042	446,990	520,801
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			520,801
Tax Required			112,926
Delinquent Comp Rate: 7.2%			8,097
Amount of 2025 Ad Valorem Tax			121,023

No assurance is provided.

Cherokee County

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Direct Election	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	69,357	137,075	74,228
Receipts:			
Ad Valorem Tax	210,435	121,468	xxxxxxxxxxxxxxxx
Delinquent Tax	4,585	2,667	2,293
Motor Vehicle Tax	11,767	21,527	12,286
Recreational Vehicle Tax	232	397	234
16/20 M Vehicle Tax	935	1,303	742
Commercial Vehicle Tax	215	316	235
Watercraft Tax		130	67
Rental Excise Tax		8	
Other	40,215		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,378	-2,013	-1,930
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	265,006	145,803	13,927
Resources Available:	334,363	282,878	88,155
Expenditures:			
Election Costs	197,288	208,650	213,050
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	197,288	208,650	213,050
Unencumbered Cash Balance Dec 31	137,075	74,228	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	219,650	208,650	213,050
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			213,050
Tax Required			124,895
Delinquent Comp Rate: 7.2%			8,955
Amount of 2025 Ad Valorem Tax			133,850

Adopted Budget

Noxious Weed	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	29,929	75,861	48,087
Receipts:			
Ad Valorem Tax	71,595	46,603	xxxxxxxxxxxxxxxx
Delinquent Tax	2,134	922	1,067
Motor Vehicle Tax	8,470	7,328	4,714
Recreational Vehicle Tax	166	135	90
16/20 M Vehicle Tax	424	443	285
Commercial Vehicle Tax	171	108	90
Watercraft Tax		44	26
Rental Excise Tax		3	
Sale of Chemicals	47,148	20,000	20,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,162	-772	-443
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	128,946	74,814	25,829
Resources Available:	158,875	150,675	73,916
Expenditures:			
Public Works	83,014	102,588	102,588
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	83,014	102,588	102,588
Unencumbered Cash Balance Dec 31	75,861	48,087	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	99,600	102,588	102,588
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			102,588
Tax Required			28,672
Delinquent Comp Rate: 7.2%			2,056
Amount of 2025 Ad Valorem Tax			30,728

No assurance is provided.

Cherokee County

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Extention Council	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	18,751	28,323	17,529
Receipts:			
Ad Valorem Tax	251,873	212,759	XXXXXXXXXXXXXXXX
Delinquent Tax	8,946	4,792	4,473
Motor Vehicle Tax	27,580	25,782	21,520
Recreational Vehicle Tax	544	475	411
16/20 M Vehicle Tax	1,864	1,560	1,300
Commercial Vehicle Tax	526	378	411
Watercraft Tax		155	117
Rental Excise Tax	1	1	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-4,086	-3,527	-3,246
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	287,248	242,375	24,986
Resources Available:	305,999	270,698	42,515
Expenditures:			
Appropriation to Extention Council	277,676	253,169	252,622
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	277,676	253,169	252,622
Unencumbered Cash Balance Dec 31	28,323	17,529	XXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	277,676	253,169	252,622
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			252,622
Tax Required			210,107
Delinquent Comp Rate: 7.2%			15,065
Amount of 2025 Ad Valorem Tax			225,172

Adopted Budget Conservation District	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,122	2,802	5,785
Receipts:			
Ad Valorem Tax	22,212	0	XXXXXXXXXXXXXXXX
Delinquent Tax	886	489	443
Motor Vehicle Tax	2,657	2,268	
Recreational Vehicle Tax	52	42	
16/20 M Vehicle Tax	184	137	
Commercial Vehicle Tax	50	33	
Watercraft Tax		14	
Rental Excise Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-361	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	25,680	2,983	443
Resources Available:	27,802	5,785	6,228
Expenditures:			
Appropriation to Conservation District	25,000	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	25,000	0	0
Unencumbered Cash Balance Dec 31	2,802	5,785	XXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	25,000	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 7.2%			0
Amount of 2025 Ad Valorem Tax			0

No assurance is provided.

Cherokee County

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Fair	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,043	1,501	1,024
Receipts:			
Ad Valorem Tax	14,879	13,861	xxxxxxxxxxxxxxxx
Delinquent Tax	425	225	213
Motor Vehicle Tax	1,256	1,516	1,402
Recreational Vehicle Tax	25	28	27
16/20 M Vehicle Tax	89	92	85
Commercial Vehicle Tax	24	22	27
Watercraft Tax		9	8
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-240	-230	-427
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	16,458	15,523	1,335
Resources Available:	17,501	17,024	2,359
Expenditures:			
Appropriation to Fair Board	16,000	16,000	30,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	16,000	16,000	30,000
Unencumbered Cash Balance Dec 31	1,501	1,024	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	16,000	16,000	30,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			30,000
Tax Required			27,641
Delinquent Comp Rate: 7.2%			1,982
Amount of 2025 Ad Valorem Tax			29,623

Adopted Budget Emergency Medical Services	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	48,362	8,124	2,343
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax	7,343	2,500	2,500
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	7,343	2,500	2,500
Resources Available:	55,705	10,624	4,843
Expenditures:			
Appropriation to Ambulance District	47,581	8,281	4,843
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	47,581	8,281	4,843
Unencumbered Cash Balance Dec 31	8,124	2,343	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	47,581	8,281	4,843
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			4,843
Tax Required			0
Delinquent Comp Rate: 7.2%			0
Amount of 2025 Ad Valorem Tax			0

No assurance is provided.

Cherokee County

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Elderly Services	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	10,770	19,307	17,417
Receipts:			
Ad Valorem Tax	39,465	34,691	xxxxxxxxxxxxxxxx
Delinquent Tax	1,339	560	670
Motor Vehicle Tax	4,928	4,033	3,509
Recreational Vehicle Tax	97	74	67
16/20 M Vehicle Tax	212	244	212
Commercial Vehicle Tax	102	59	67
Watercraft Tax		24	19
Rental Excise Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-641	-575	-366
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	45,502	39,110	4,178
Resources Available:	56,272	58,417	21,595
Expenditures			
Programs for the Elderly	36,965	41,000	45,258
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	36,965	41,000	45,258
Unencumbered Cash Balance Dec 31	19,307	17,417	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	52,000	41,000	45,258
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	45,258
		Tax Required	23,663
Delinquent Comp Rate:	7.2%		1,697
Amount of 2025 Ad Valorem Tax			25,360

Adopted Budget Mental Health	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	9,348	13,430	8,180
Receipts:			
Ad Valorem Tax	112,354	106,986	xxxxxxxxxxxxxxxx
Delinquent Tax	4,345	2,354	2,173
Motor Vehicle Tax	13,260	11,486	10,821
Recreational Vehicle Tax	261	212	207
16/20 M Vehicle Tax	893	695	654
Commercial Vehicle Tax	253	169	207
Watercraft Tax		69	59
Rental ExciseTax		9	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,827	-1,773	-1,619
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	129,539	120,207	12,502
Resources Available:	138,887	133,637	20,682
Expenditures:			
Public Health	125,457	125,457	125,457
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	125,457	125,457	125,457
Unencumbered Cash Balance Dec 31	13,430	8,180	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	125,457	125,457	125,457
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	125,457
		Tax Required	104,775
Delinquent Comp Rate:	7.2%		7,512
Amount of 2025 Ad Valorem Tax			112,287

No assurance is provided.

Cherokee County

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Mental Retardation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	9,604	11,885	6,317
Receipts:			
Ad Valorem Tax	98,339	102,890	xxxxxxxxxxxxxxxx
Delinquent Tax	4,037	2,192	2,019
Motor Vehicle Tax	11,360	10,053	10,407
Recreational Vehicle Tax	243	185	199
16/20 M Vehicle Tax	824	608	629
Commercial Vehicle Tax	236	148	199
Watercraft Tax		61	57
Rental Excise Tax	1		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,602	-1,705	-1,572
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	113,438	114,432	11,938
Resources Available:	123,042	126,317	18,255
Expenditures:			
Public Health	111,157	120,000	120,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	111,157	120,000	120,000
Unencumbered Cash Balance Dec 31	11,885	6,317	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	111,157	120,000	120,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	120,000
		Tax Required	101,745
Delinquent Comp Rate:	7.2%		7,295
Amount of 2025 Ad Valorem Tax			109,040

Adopted Budget Employee Benefits	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,442,668	987,644	600,555
Receipts:			
Ad Valorem Tax	2,600,144	3,012,694	xxxxxxxxxxxxxxxx
Delinquent Tax	85,724	57,387	42,862
Motor Vehicle Tax	163,245	266,233	304,722
Recreational Vehicle Tax	3,239	4,908	5,816
16/20 M Vehicle Tax	15,836	16,110	18,408
Commercial Vehicle Tax	2,778	3,908	5,826
Watercraft Tax		1,604	1,660
Rental Excise Tax	6	4	
Reimbursements and other	88,352		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-41,869	-49,937	-42,689
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	2,917,455	3,312,911	336,605
Resources Available:	4,360,123	4,300,555	937,160
Expenditures:			
Employee Benefits	3,372,479	3,700,000	3,700,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	3,372,479	3,700,000	3,700,000
Unencumbered Cash Balance Dec 31	987,644	600,555	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	3,700,000	3,700,000	3,700,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,700,000
		Tax Required	2,762,840
Delinquent Comp Rate:	7.2%		198,096
Amount of 2025 Ad Valorem Tax			2,960,936

No assurance is provided.

Cherokee County

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Bridge	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	246,258		0
Receipts:			
Ad Valorem Tax	215,644		xxxxxxxxxxxxxxxx
Delinquent Tax	7,528		
Motor Vehicle Tax	23,151		
Recreational Vehicle Tax	457		
16/20 M Vehicle Tax	1,544		
Commercial Vehicle Tax	442		
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,496		
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	245,270	0	0
Resources Available:	491,528	0	0
Expenditures:			
Public Works	54,591		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	54,591	0	0
Unencumbered Cash Balance Dec 31	436,937	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	7.2%		0
Amount of 2025 Ad Valorem Tax			245,709

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	7.2%		0
Amount of 2025 Ad Valorem Tax			0

No assurance is provided.

Cherokee County

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Parks and Recreation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	13,256	14,923	13,040
Receipts:			
Local Alcoholic Tax	3,417	4,117	3,776
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,417	4,117	3,776
Resources Available:	16,673	19,040	16,816
Expenditures:			
Recreation	1,750	6,000	6,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,750	6,000	6,000
Unencumbered Cash Balance Dec 31	14,923	13,040	10,816
2024/2025/2026 Budget Authority Amount	6,000	6,000	6,000

Adopted Budget Special Alcohol	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-2,432	-1,827	0
Receipts:			
Local Alcoholic Tax	22,133	19,212	23,918
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	22,133	19,212	23,918
Resources Available:	19,701	17,385	23,918
Expenditures:			
Public Health	21,528	17,385	19,212
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	21,528	17,385	19,212
Unencumbered Cash Balance Dec 31	-1,827	0	4,706
2024/2025/2026 Budget Authority Amount	15,495	19,212	19,212

See Tab A

No assurance is provided.

See Tab B

Cherokee County

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Tourism and Promotion	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	0	0	500
Receipts:			
Transient Guest Tax	5,751	7,500	8,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	5,751	7,500	8,000
Resources Available:	5,751	7,500	8,500
Expenditures:			
Tourism and Promotion	5,751	7,000	8,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	5,751	7,000	8,000
Unencumbered Cash Balance Dec 31	0	500	500
2024/2025/2026 Budget Authority Amount	7,750	8,000	8,000

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Law Enforcement VIN Fee	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	14,328	-4,936	0
Receipts:			
Fees	21,280	25,000	26,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	21,280	25,000	26,000
Resources Available:	35,608	20,064	26,000
Expenditures:			
Public Safety	40,544	20,064	26,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	40,544	20,064	26,000
Unencumbered Cash Balance Dec 31	-4,936	0	0
2024/2025/2026 Budget Authority Amount	34,102	44,027	26,000

See Tab A

No assurance is provided.

See Tab B

Cherokee County

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Emergency Telephone Tax	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	40,464	-799	14,522
Receipts:			
Fees	175,531	190,000	200,000
Interest on Idle Funds	19	50	55
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	175,550	190,050	200,055
Resources Available:	216,014	189,251	214,577
Expenditures:			
Public Safety	216,813	174,729	214,577
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	216,813	174,729	214,577
Unencumbered Cash Balance Dec 31	-799	14,522	0
2024/2025/2026 Budget Authority Amount	204,293	214,577	214,577

See Tab A

See Tab B

Adopted Budget

Prosecuting Atty Training	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,476	6,039	5,539
Receipts:			
Fees	1,830	2,500	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,830	2,500	2,500
Resources Available:	8,306	8,539	8,039
Expenditures:			
Public Safety	2,267	3,000	5,028
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	2,267	3,000	5,028
Unencumbered Cash Balance Dec 31	6,039	5,539	3,011
2024/2025/2026 Budget Authority Amount	5,028	5,028	5,028

No assurance is provided.

Cherokee County

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Co Atty Law Enforcement	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	629	629	629
Receipts:			
Fees			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	629	629	629
Expenditures:			
Public Safety			629
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	0	629
Unencumbered Cash Balance Dec 31	629	629	0
2024/2025/2026 Budget Authority Amount	629	629	629

Adopted Budget

Spider Program	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,806	16,686	17,186
Receipts:			
Fees	8,880	9,000	9,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	8,880	9,000	9,000
Resources Available:	16,686	25,686	26,186
Expenditures:			
Public Safety		8,500	8,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	8,500	8,500
Unencumbered Cash Balance Dec 31	16,686	17,186	17,686
2024/2025/2026 Budget Authority Amount	8,500	8,500	8,500

No assurance is provided.

Cherokee County

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Half Cent Sales Tax	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,427,834	1,783,943	2,148,677
Receipts:			
Sales and Use Tax	958,527	1,006,453	1,006,453
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	958,527	1,006,453	1,006,453
Resources Available:	2,386,361	2,790,396	3,155,130
Expenditures:			
Emergency Medical Services	602,418	641,719	645,157
Inmprovements			654,843
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	602,418	641,719	1,300,000
Unencumbered Cash Balance Dec 31	1,783,943	2,148,677	1,855,130
2024/2025/2026 Budget Authority Amount	602,419	641,719	1,300,000

Adopted Budget

Co Atty Appl Fee	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	15,022	15,436	12,436
Receipts:			
Fees	6,430	7,000	7,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	6,430	7,000	7,000
Resources Available:	21,452	22,436	19,436
Expenditures:			
Public Safety	6,016	10,000	19,436
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	6,016	10,000	19,436
Unencumbered Cash Balance Dec 31	15,436	12,436	0
2024/2025/2026 Budget Authority Amount	18,776	22,022	19,436

No assurance is provided.

Cherokee County

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Opioid Settlement	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	50,918	106,721	59,484
Receipts:			
Settlements	55,803		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	55,803	0	0
Resources Available:	106,721	106,721	59,484
Expenditures:			
Health		47,237	59,484
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	47,237	59,484
Unencumbered Cash Balance Dec 31	106,721	59,484	0
2024/2025/2026 Budget Authority Amount	3,681	47,237	59,484

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

No assurance is provided.

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

Cherokee County

Non-Budgeted Funds-A

(1) Fund Name:				(2) Fund Name:				(3) Fund Name:				(4) Fund Name:				(5) Fund Name:			
Reg of Deeds Tech		Co Treas Tech		Special Rd Mach and Equi		Special Highway Impr		Co Clerk Tech											
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered			
Cash Balance Jan 1	61,853	Cash Balance Jan 1	27,596	Cash Balance Jan 1	558,916	Cash Balance Jan 1	1,264	Cash Balance Jan 1	26,062	Cash Balance Jan 1	675,691	Cash Balance Jan 1	1,264	Cash Balance Jan 1	5,659	Cash Balance Jan 1	1,428,795		
Receipts:				Receipts:				Receipts:				Receipts:				Receipts:			
Fees	22,673	Fees	5,659	Trans From R&B	719,113					Fees	5,659								
Total Receipts	22,673	Total Receipts	5,659	Total Receipts	719,113	Total Receipts	0	Total Receipts	5,659	Total Receipts	753,104	Total Receipts	0	Total Receipts	5,659	Total Receipts	753,104		
Resources Available:	84,526	Resources Available:	33,255	Resources Available:	1,278,029	Resources Available:	1,264	Resources Available:	31,721	Resources Available:	1,428,795	Resources Available:	1,264	Resources Available:	31,721	Resources Available:	1,428,795		
Expenditures:				Expenditures:				Expenditures:				Expenditures:				Expenditures:			
Technology	21,325	Technology	11,004	Public Works				Technology	198										
Total Expenditures	21,325	Total Expenditures	11,004	Total Expenditures	0	Total Expenditures	0	Total Expenditures	198	Total Expenditures	32,527	Total Expenditures	0	Total Expenditures	198	Total Expenditures	32,527		
Cash Balance Dec 31	63,201	Cash Balance Dec 31	22,251	Cash Balance Dec 31	1,278,029	Cash Balance Dec 31	1,264	Cash Balance Dec 31	31,523	Cash Balance Dec 31	1,396,268	Cash Balance Dec 31	1,264	Cash Balance Dec 31	31,523	Cash Balance Dec 31	1,396,268		

****Note:** These two block figures should agree.

No assurance is provided.

Non-Budgeted Funds-B

(1) Fund Name:				(2) Fund Name:				(3) Fund Name:				(4) Fund Name:				(5) Fund Name:			
Equipment Reserve		Special Liability		Technology Reserve		Drug Forfeiture		Co Atty Forfeiture											
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered			
Cash Balance Jan 1	1,667,408	Cash Balance Jan 1	33	Cash Balance Jan 1	40,043	Cash Balance Jan 1	12,832	Cash Balance Jan 1	1,255	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1			
Receipts:				Receipts:				Receipts:				Receipts:				Receipts:			
Trans from General		Delinquent Tax		Trans from General		0										840			
Total Receipts		0		Total Receipts		0		Total Receipts		0		Total Receipts		840		840			
Resources Available:		1,667,408		Resources Available:		33		Resources Available:		40,043		Resources Available:		12,832		2,095			
Expenditures:				Expenditures:				Expenditures:				Expenditures:				Expenditures:			
equipment		3,187		Technology Expend		63,585													
Total Expenditures		3,187		Total Expenditures		0		Total Expenditures		63,585		Total Expenditures		0		66,772			
Cash Balance Dec 31		1,664,221		Cash Balance Dec 31		33		Cash Balance Dec 31		-23,542		Cash Balance Dec 31		12,832		1,655,639			
																See Tab B			
																1,655,639			

****Note:** These two block figures should agree.

No assurance is provided.

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	197,288	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
Extention 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 Ta	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,

January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease 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

Cherokee County

2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	2,004,798	8.159	29,358
Debt Service			0
Road & Bridge	2,943,393	11.979	43,102
Appraisal	297,500	1.211	4,357
Health	119,153	0.485	1,745
Direct Election	131,782	0.536	1,930
Noxious Weed	30,253	0.123	443
Extention Council	221,693	0.902	3,246
Conservation District			0
Fair	29,165	0.119	427
Emergency Medical Services			0
Elderly Services	24,967	0.102	366
Mental Health	110,552	0.450	1,619
Mental Retardation	107,355	0.437	1,572
Employee Benefits	2,915,186	11.864	42,689
Special Bridge	245,709	1.000	3,598
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	9,181,506	37.367	134,452

2025 July 1 Valuation: 245,708,992

Valuation Factor: 245,708.992

Neighborhood Revitalization Subj to Rebate: 3,598,092

Neighborhood Revitalization factor: 3,598.092

**This information comes from the 2026 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

No assurance is provided.

Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF CHEROKEE COUNTY HEREBY NOTIFIES THE
CHEROKEE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL
RATE;**

 X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 37.939. The date of our hearing is August 25, 2025 at 10:00 AM and will be held at the Cherokee County Courthouse in Columbus, Kansas.

* Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).

 No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 20__.

WITNESS my hand and official seal on _____, 20__.

(Seal)

Clerk or Officer of Governing Body