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	f August, 2025	and SIGNED	by the Gove	rning Body.
v 2001.					
Attested:					
County Clerk					

Roll Call Vote

A Roll Call Vote of the <u>Cherokee County Commission</u> 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			
TOTAL			L

Certif	ied:		

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 Contract		Page No.	Budget Authority for Expenditures		Final Tax Rate (County Clerk's Use
Table of Contents:					Only)
Allocation of Vehicle Taxes Schedule of Transfers		3	-		
Statement of Indebtedness		4	1		
Statement of Indebtedness Statement of Lease-Purchase	20	5	-	i i	
Fund	K.S.A.	,	-		
General	79-1946	6	6,276,889	2,036,261	
Debt Service	10-113	7	0,270,007	2,030,201	
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	
Extention 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	n	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			
7-11					
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			-		2
Budget Hearing Notice 2		 	-{		County Clerk's Use Only
Combined Rate and Budget		25	4		
Combined Rate and Budget	Hearing 2		4		N 1 0000 m 1
RNR Hearing Notice			-		Nov 1, 2025 Total
Neighborhood Revitalization	n	26]		Assessed Valuation
			94		20.505
Acceptant Control	Jank or or !			Revenue Neutral Rate	30.605
Does but	iget require	a resolt	ition to exceed the Re	venue Neutrai Rate?	YES
Assisted by					

Does bu	idget require a res	solution to exceed the Revenue Neutral Rate?	YES
Assisted by: The Mense CPA Firm LLC			
Address	-		
001 Byers Ave			
oplin MO 64804	_		
Email:			
mense@mensecpas.com	_		
Attest:	_ 2025		
		Governing Body	
County Clerk	-		

No assurance is provided

No3 1-12-25

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

28,955 7,012
12,286
21,520
1,402
3,509
10,407
304,722
72,480
705.909 13.472
705,909
13,472
County Treas Commercial Vehicle Tax Estimate
0.09389
Recreational Vehicle Factor 0.00179
16/20M Vehicle Factor
Commercial Vehicle Factor

Schedule of Transfers

Evnanditura Fund	Receipt Fund	Actual	Current	Proposed	Transfers
Expenditure Fund Transferred From:	Transferred To:	Amount for	Amount for	Amount for	Authorized by
Transferred From:	Transferred 10:	2024	2025	2026	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		1
	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 INDEBTEDNESS

ds size well enfold in Auto 20 discontinuo de la continuo de la c	Type of Debt	Date of	Date of	Interest	Amount Issue	Beginning Amount Outstanding Jan 1,	Date	Date Due	Amount Due 2025)ue 2025	Amount Due 2026)ue 2026
hds ks hours bonds he have a contract of the hours have a contract have a contract of the hours have a contract of the hours have a		Issue	Kellrement	Kale %		2025	Interest	Principal	Interest	Principal	Interest	Principal
	Obligation:											
	tal G.O. Bonds					0			0	0	0	0
	evenue Bonds:											
	Il Revenue Bonds					0			0	0	0	0
	Other:											
	Total Other					0			0	0	0	0
	tal Indebtedness					0			0	0	0	0

No assurance is provided.

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Itamo	Contract	Term of	Interest	Total Amount	Principal Ralance On	Payments	Payments
Purchased	Date	(Months)	%	(Beginning Principal)	Jan 1, 2025	2025	2026
Motor Graders	6/20/2022	09	5.00	2,697,050	1,696,475	622,981	622,981
2024 kenworth	11/30/2023	84	66.9	357,866	298,464	62,598	62,598
				~			
			2				
				Totals	1,994,939	685,579	685,579

No assurance is provided.

***If leasing/renting with no intent to purchase, do ngt list Nous transactions are not lease-purchases.

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	974,638	858,726	726,938
Receipts:			
Ad Valorem Tax	1,644,661	2,493,126	xxxxxxxxxxxxx
Delinquent Tax	72,365	36,119	36,183
Motor Vehicle Tax	225,410	168,351	252,170
Recreational Vehicle Tax	4,434	3,104	4,811
16/20M Vehicle Tax	13,665	10,187	15,233
Commercial Vehicle Tax	4,397	2,471	4,821
Watercraft Tax	1,571	1,014	1,373
Gross Earnings (Intangible) Tax		1,011	0
Local Alcoholic Liquor	3,417	4,117	3,776
Charges for Services	142,500	140,000	
Sales and Use Tax	1,917,055	2.012,908	2,015,908
	1,917,033	2,012,908	
Rental Excise Tax	328,177	330,000	
Licenses Permits and Fees	134,896	130,000	
Inmate Housing	330,775	150,000	130,000
Grants Provints	394,239	395,000	395,000
Expanded Lottery Receipts	206,639	200,000	
Other Tax Sale	336,678	200,000	20,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	331,827		
Neighborhood Revitalization Rebate	-26,808	-41,325	-29,35
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	6,064,334		
Resources Available:	7,038,972	7,073,803	4,376,86

Resources Available:
No assurance is provided.

Page No. 6

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2024	Estimate for 2025	Year for 2026
Resources Available:	7,038,972	7,073,803	4,376,860
Expenditures:			
County Commission	87,460	96,300	96,300
County Counselor	70,000	70,000	70,000
County Clerk	116,763	167,935	188,975
County Treasurer	268,997	373,150	401,150
County Attorney	358,121	465,196	465,196
County Register of Deeds	116,475	105,268	129,980
County Sheriff and Jail	3,842,469	3,125,549	3,587,016
Tax Sale	336,678	0	271 100
District Court	243,507	268,600	271,100
County Courthouse	315,779	439,862	439,862 81,830
Emergency Management	67,084	78,330 56,000	59,760
Human Resouces	52,054		4,000
Recreation (Data Bassasian	99,433	4,000 117,500	117,500
Computer Programming/Data Processing	8,457	10,000	10,000
Jury Costs Juvenile Detention	73,182	96,155	133,200
Genealogy Society	8,000	8,000	8,000
Other (Courthouse Contigency)	0,000	0,000	0,000
GIS Programming	25,000	20,000	18,000
Economic Development	55,000	55,000	55,000
Rural Opportunity Zone	0	0	0
Election Equipment Expense	21,237	25,000	25,000
Solid Waste Recycling	14,400	23,520	23,520
Tranfer to Equipment Reserve	0	650,000	0
Transfer to Technology Reserve	0	91,500	91,500
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	C
0	0	0	0
Solid Waste	0	0	0
0	0	0	0
0	0	0	0
0	0		0
Subtotal	6,180,246	6,346,865	6,276,889
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	6,180,246		
Unencumbered Cash Balance Dec 31	858,726		xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	6,351,949	6,346,865	6,276,889
, and the same of		Appropriated Balance	
	Total Expenditu	ire/Non-Appr Balance	6,276,889
		Tax Required	1,900,029
D	elinquent Comp Rate:		136,232
	Amount of 2	2025 Ad Valorem Tax	2,036,261

Cherokee County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	Actual for 2021	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Tratorotate Yax			
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	
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	0		0
Unencumbered Cash Balance Dec 31	C) xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amour	C		0
	Non	-Appropriated Balanc	е
	Total Expendit	ure/Non-Appr Balanc	
		Tax Require	
I	Delinquent Comp Rate	7.2%	0
	Amount of	2025 Ad Valorem Ta	x 0

FUND PAGE FOR FUNDS WITH A TAZ		C	D J D. Jant
Adopted Budget	Prior Year	Current Year	Proposed Budget
Road & Bridge	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	1,808,247	991,657	98
Receipts:			
Ad Valorem Tax	1,785,754		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	87,500	48,008	43,750
Motor Vehicle Tax	260,584	182,802	
Recreational Vehicle Tax	5,134	3,370	494
16/20M Vehicle Tax	17,508	11,061	1,565
Commercial Vehicle Tax	4,969	2,683	495
Watercraft Tax		1,101	141
Special City & County Highway	852,013	812,807	812,807
County Equalization			
Rental Excise Tax	8	10	8
Sale of Assets	210,465		
Connecting Links	119,102		
Interest on Idle Funds			J. VEG
Neighborhood Revitalization Rebate	-29,209		
Miscellaneous	61,433	50,00	0 50,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,375,261		
Resources Available:	5,183,508	2,355,42	892,167

FUND PAGE - ROAD

FUND PAGE - ROAD		G III	David David mot
Adopted Budget	Prior Year	Current Year	Proposed Budget
Road & Bridge	Actual for 2024	Estimate for 2025	Year for 2026
Resources Available:	5,183,508	2,355,426	892,167
Expenditures from detail page:		0	
	0	0	0
	0	0	0
	0	0	
	0	0	0
	0	0	0
	0	0	
Subtotal	0	0	0
Public Works	2,787,159	2,292,730	2,996,161
Motor Grader Lease	622,981	0	622,981
Transfer to Special Mach and Rd Build	719,113		
Kenworth Lease	62,598	62,598	62,598
Transfer to Spec Highway Impr			
(000 6 1)			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E	4404.08	2 255 220	3,681,740
Total Expenditures	4,191,85		
Unencumbered Cash Balance Dec 31	991,65		2 691 74
2024/2025/2026 Budget Authority Amoun	3,685,450	3,156,447	
		-Appropriated Balance	
See Tab A	Total Expendit	ture/Non-Appr Balance	3,681,74
		Tax Required	
D	elinquent Comp Rate	e: 7.2%	200,01
	Amount of	2025 Ad Valorem Tax	2,989,58

FUND PAGE FOR FUNDS	WITH A	TAX LEVY
Adopted Budget		Prior

FUND PAGE FOR FUNDS WITH A TA	X LEVY		
Adopted Budget	Prior Year	Current Year	Proposed Budget
Appraisal	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	120,618	132,050	61,345
Receipts:			
Ad Valorem Tax	276,250	286,266	xxxxxxxxxxxxxx
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 I			
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 I			
Total Expenditures	313,860	388,872	376,140
Unencumbered Cash Balance Dec 31	132,050		xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	349,700	388,872	376,140
		Appropriated Balance	
	Total Expenditur	re/Non-Appr Balance	
		Tax Required	
Del	linquent Comp Rate:	7.2%	20,216
	Amount of 2	025 Ad Valorem Tax	302,169

Adopted Budget	Prior Year	Current Year	Proposed Budget
Health	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	670,334	598,395	389,087
Receipts:			
Ad Valorem Tax	53,896	69,328	xxxxxxxxxxxxxx
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 I			
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 I			
Total Expenditures	447,528	446,990	520,801
Unencumbered Cash Balance Dec 31	598,395	389,087	xxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	676,042	446,990	520,801
_	Non-A	Appropriated Balance	
	Total Expenditu	re/Non-Appr Balance	520,801
		Tax Required	112,926
Dei	linquent Comp Rate:	7.2%	8,097
	Amount of 2	025 Ad Valorem Tax	121,023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Direct Election	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	69,357	137,075	74,228
Receipts:			
Ad Valorem Tax	210,435	121,468	xxxxxxxxxxxxxx
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	-3,376	-2,013	-1,930
Does miscellaneous exceed 10% of Total F	200		
Total Receipts	265,006	145,803	13,927
Resources Available:	334,363	282,878	88,155
Expenditures:	334,303	202,070	66,133
Election Costs	197,288	208,650	213,050
Election Costs	197,288	208,630	213,030
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I	-	-	
Total Expenditures	197,288	208,650	213,050
Unencumbered Cash Balance Dec 31	137,075		XXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amoun	219,650	208,650	213,050
2024/2023/2020 Budget Authority Amoun		Appropriated Balance	213,030
		re/Non-Appr Balance	213,050
	Total Expellultu	Tax Required	124,895
D.	linguent Comp Rate:	7 2%	8,955
De		025 Ad Valorem Tax	
2	Amount of 2	OZJ Ad Valorem Tax	133,850

Adopted Budget

Adopted Budget			
	Prior Year	Current Year	Proposed Budget
Noxious Weed	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	29,929	75,861	48,087
Receipts:			
Ad Valorem Tax	71,595	46,603	xxxxxxxxxxxxx
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 I			
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 Amoun	99,600	102,588	
		Appropriated Balance	
	Total Expenditu	re/Non-Appr Balance	
		Tax Required	
De	linquent Comp Rate	7.2%	2,050
	Amount of 2	025 Ad Valorem Tax	30,728

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Extention Council	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	18,751	28,323	17,529
Receipts			
Ad Valorem Tax	251,873	212,759	xxxxxxxxxxxxx
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 I			
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			
1101010101010101010101010101010101010101			
Does miscellaneous exceed 10% of Total	200 (0)	252.170	252 (22
Total Expenditures	277,676	253,169	252,622
Unencumbered Cash Balance Dec 31	28,323		
2024/2025/2026 Budget Authority Amoun	277,676	253,169 Appropriated Balance	
		re/Non-Appr Balance	
	rotal Expenditu		
D.:		Tax Required 7.2%	15,065
Del	linquent Comp Rate:		
Amount of 2025 Ad Valorem Tax			223,172

Adopted Budget	Prior Year	Current Year	Proposed Budget
Conservation District	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	2,122	2,802	5,785
Receipts:			
Ad Valorem Tax	22,212	0	xxxxxxxxxxxxxx
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	-301	0	0
Does miscellaneous exceed 10% of Total I			
	25 (00	2.002	442
Total Receipts	25,680	2,983	443
Resources Available:	27,802	5,785	6,228
Expenditures:	25.000		
Appropriation to Conservation District	25,000	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	25,000	0	0
Unencumbered Cash Balance Dec 31	2,802	5,785	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	25,000	0	
	Non-A	Appropriated Balance	
	Total Expenditu	re/Non-Appr Balance	0
		Tax Required	
Del	inquent Comp Rate:	7.2%	0
		025 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A T.	AX LEVY
Adopted Budget	Prior Y

FUND PAGE FOR FUNDS WITH A TA	X LEVY		
Adopted Budget	Prior Year	Current Year	Proposed Budget
Fair	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	1,043	1,501	1,024
Receipts:			
Ad Valorem Tax	14,879	13,861	xxxxxxxxxxxxx
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 I			
Total Expenditures	16,000	16,000	30,000
Unencumbered Cash Balance Dec 31	1,501	1,024	xxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	16,000	16,000	
-	Non-A	Appropriated Balance	
	Total Expenditur	re/Non-Appr Balance	30,000
Tax Required			27,641
De	linquent Comp Rate:	7.2%	1,982
		025 Ad Valorem Tax	

Adopted Budget	Prior Year	Current Year	Proposed Budget
Emergency Medical Services	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	48,362	8,124	2,343
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
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 I			
Total Expenditures	47,581	8,281	4,843
Unencumbered Cash Balance Dec 31	8,124	2,343	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	47,581	8,281	4,843
	Non-A	Appropriated Balance	
	Total Expenditus	re/Non-Appr Balance	4,843
	15	Tax Required	0
Del	inquent Comp Rate	7.2%	0
		025 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Elderly Services	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	10,770	19,307	17,417
Receipts:			
Ad Valorem Tax	39,465	34,691	xxxxxxxxxxxxxx
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			200
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	
2024/2025/2026 Budget Authority Amoun	52,000	41,000	45,258
		Appropriated Balance	
	Total Expenditur	re/Non-Appr Balance	45,258
		Tax Required	23,663
Del	inquent Comp Rate:	7.2% 025 Ad Valorem Tax	1,697
	25,360		

Adopted Budget	Prior Year	Current Year	Proposed Budget
Mental Health	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	9,348	13,430	8,180
Receipts:			
Ad Valorem Tax	112,354	106,986	xxxxxxxxxxxxxx
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 J			
Total Receipts	129,539	120,207	
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	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	125,457	125,457	125,457
	Non-	Appropriated Balance	
	Total Expenditu	re/Non-Appr Balance	125,457
		Tax Required	104,775
Dei	inquent Comp Rate:	7.2%	7,512
	Amount of 2	025 Ad Valorem Tax	112,287

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Mental Retardation	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	9,604	11,885	6,317
Receipts:			
Ad Valorem Tax	98,339	102,890	xxxxxxxxxxxxxx
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	1,002	- 1,703	- 1,5
Does miscellaneous exceed 10% of Total I			
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 I			
Total Expenditures	111,157	120,000	120,000
Unencumbered Cash Balance Dec 31	11,885		XXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amoun	111,157	120,000	120,000
		Appropriated Balance re/Non-Appr Balance	
	120,000		
Tax Required			
Del	inquent Comp Rate:	7.2%	7,295
	Amount of 2	025 Ad Valorem Tax	109,040

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2024	Estimate for 2025	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	xxxxxxxxxxxxxxx
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	
Reimbusements and other	88,352		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-41,869	-49,937	-42,689
Miscellaneous			
Does miscellaneous exceed 10% of Total 1			
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 I			
Total Expenditures	3,372,479	3,700,000	
Unencumbered Cash Balance Dec 31	987,644	100000000000000000000000000000000000000	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	3,700,000	3,700,000	
		Appropriated Balance	
	Total Expenditur	re/Non-Appr Balance	3,700,000
		Tax Required	2,762,840
Del	inquent Comp Rate:	7.2%	198,096
	Amount of 2	025 Ad Valorem Tax	2,960,936

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Bridge	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	246,258		0
Receipts:			
Ad Valorem Tax	215,644		xxxxxxxxxxxxx
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	2 406		
Miscellaneous	3,496		
Does miscellaneous exceed 10% of Total I			
	245.050		
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	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
	Non-A	Appropriated Balance	
See Tab A	Total Expenditur	re/Non-Appr Balance	0
		Tax Required	0
De	linquent Comp Rate:	7.2%	0
		025 Ad Valorem Tax	245,709

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1		0	C
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxx
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			(
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	(
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	
		Appropriated Balance	
	Total Expenditu	re/Non-Appr Balance	
		Tax Required	
De	linquent Comp Rate	7.2%	(
	Amount of 2	025 Ad Valorem Tax	(

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Parks and Recreation	Actual for 2024	Estimate for 2025	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 F			
Total Expenditures	1,750	6,000	6,000
Unencumbered Cash Balance Dec 31	14,923	13,040	10,816
2024/2025/2026 Budget Authority Amoun	6,000	6,000	6,000

Adopted Budget

_			
	Prior Year	Current Year	Proposed Budget
Special Alcohol	Actual for 2024	Estimate for 2025	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

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)			<u> </u>
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	1		
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

Adopted Budget	Prior Year	Current Year	Proposed Budget
Emergency Telephone Tax	Actual for 2024	Estimate for 2025	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			100 7
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 F			
Total Expenditures	216,813	174,729	214,577
Unencumbered Cash Balance Dec 31	-799	14,522	0
2024/2025/2026 Budget Authority Amoun	204,293	214,577	214,577

See Tab A
See Tab B

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Prosecuting Atty Training	Actual for 2024	Estimate for 2025	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
	1.00		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,267	3,000	5,028
Unencumbered Cash Balance Dec 31	6,039	5,539	3,011
2024/2025/2026 Budget Authority Amoun	5,028	5,028	5,028

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

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Spider Program	Actual for 2024	Estimate for 2025	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 R			
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 E			
Total Expenditures	0	8,500	8,500
Unencumbered Cash Balance Dec 31	16,686		
2024/2025/2026 Budget Authority Amoun	8,500	8,500	8,500

Adopted Budget	Prior Year	Current Year	Proposed Budget
Half Cent Sales Tax	Actual for 2024	Estimate for 2025	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

	Prior Year	Current Year	Proposed Budget
Co Atty Appl Fee	Actual for 2024	Estimate for 2025	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
Cook Program (2026 column)			
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

FUND PAGE FOR FUNDS WITH NO TAX LEVY

<u>-</u>			
Adopted Budget	Prior Year	Current Year	Proposed Budget
Opioid Settlement	Actual for 2024	Estimate for 2025	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	_ (
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	
2024/2025/2026 Budget Authority Amoun	3,681	47,237	59,484

Adopted Budget

Prior Year	Current Year	Proposed Budget
Actual for 2024	Estimate for 2025	Year for 2026
	0	0
0	0	0
0	0	0
200		
0	0	0
0	0	0
0	0	0
	0 0	Actual for 2024 Estimate for 2025 0 0 0 0 0 0 0 0 0 0 0 0 0

Cherokee County

Non-Budgeted Funds-A

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

																		*	*
		Total	675,691							753,104	1,428,795						32,527	1,396,268	1,396,268
	Tech		26,062		5,659					5,659	31,721		198				861	31,523	
(5) Fund Name:	Co Clerk Tech	Unencumbered	Cash Balance Jan 1	Receipts:	Fees					Total Receipts	Resources Available:	Expenditures:	Technology				Total Expenditures	Cash Balance Dec 31	
	ay Impr		1,264							0	1,264						0	1,264	
(4) Fund Name:	Special Highway Impr	Unencumbered	Cash Balance Jan 1	Receipts:						Total Receipts	Resources Available:	Expenditures:					Total Expenditures	Cash Balance Dec 31	
	and Equi		558,916		719,113					719,113	1,278,029						0	1,278,029	
(3) Fund Name:	special Rd Mach and Equil	Unencumbered	Cash Balance Jan 1	Receipts:	Trans From R&B					Total Receipts	Resources Available:	Expenditures:	Public Works				Total Expenditures	Cash Balance Dec 31	
	Lech		27,596		5,659					5,659	33,255		11,004				11,004	22,251	
(2) Fund Name:	Co Treas Tech	Unencumbered	Cash Balance Jan 1	Receipts:	Fees			7		Total Receipts	Resources Available:	Expenditures:	Technology				Total Expenditures	Cash Balance Dec 31	
	s Tech		61,853		22,673					22,673	84,526		21,325				21,325	63,201	
(1) Fund Name:	Reg of Deeds Tech	Unencumbered	Cash Balance Jan 1	Receipts.	Fees					Total Receipts	Resources Available:	Expenditures:	Technology				Total Expenditures	Cash Balance Dec 31	

**Note: These two block figures should agree.

2026

NON-BUDGETED FUNDS (B) (Only the actual budget year for 2024 is reported)

		ı								ı		\neg						1		*	*
	ï		Total	1,721,571							840	1,722,411							66,772	1,655,639	1,655,639
		feiture		1,255		840					840	2,095							0	2,095	
	(5) Fund Name:	Co Atty Forfeiture	Unencumbered	Cash Balance Jan 1	Receipts:	Forfeitures					Total Receipts	Resources Available:	Expenditures:						Total Expenditures	Cash Balance Dec 31	ı
		iture		12,832							0	12,832							0	12,832	
	(4) Fund Name:	Drug Forfeiture	Unencumbered	Cash Balance Jan 1	Receipts:						Total Receipts	Resources Available:	Expenditures:						Total Expenditures	Cash Balance Dec 31	
		Reserve		40,043		0					0	40,043		63,585					63,585	-23,542	See Tab B
(man)	(3) Fund Name:	Technology Reserve	Unencumbered	Cash Balance Jan 1	Receipts:	Trans from General					Total Receipts	Resources Available:	Expenditures:	Technology Expend					Total Expenditures	Cash Balance Dec 31	
<u>;</u>		bility		33							0	33							0	33	
	(2) Fund Name:	Special Liability	Unencumbered	Cash Balance Jan 1	Receipts:	Delinquent Tax					Total Receipts	Resources Available:	Expenditures:						Total Expenditures	Cash Balance Dec 31	
Funds-B		eserve		1,667,408		0					0	1,667,408		3,187					3,187	1,664,221	
Non-Budgeted Funds-B	(1) Fund Name:	Equipment Reserve	Unencumbered	Cash Balance Jan 1	Receipts:	Trans from General					Total Receipts	Resources Available:	Expenditures:	equipment					Total Expenditures	Cash Balance Dec 31	

**Note: These two block figures should agree.

2026

(Only the actual budget year for 2024 is reported)

																	ı	_	* *	*	
			Total	1,837,034						0	1,837,034							1,410,198	426,836	426,836	hould agree
										0	0							0	0		ck figures s
	(5) Fund Name:		Unencumbered	Cash Balance Jan 1	Receipts:					Total Receipts	Resources Available:	Expenditures:						Total Expenditures	Cash Balance Dec 31	ı	**Note: These two block figures should agree.
(n)				0						0	0							0	0		%**
מו הסלטו כו דבטב וכ	(4) Fund Name:		Unencumbered	Cash Balance Jan 1	Receipts:					Total Receipts	Resources Available:	Expenditures:						Total Expenditures	Cash Balance Dec 31		
of mad 13										0	0							0	0		
(Our) ine actual onaget year for 2027 to the	(3) Fund Name:		Unencumbered	Cash Balance Jan 1	Receipts.					Total Receipts	Resources Available:	Expenditures:						Total Expenditures	Cash Balance Dec 31		
		ding		9						0	9							0	9		
	(2) Fund Name:	County Building	Unencumbered	Cash Balance Jan 1	Receipts:					Total Receipts	Resources Available:	Expenditures:						Total Expenditures	Cash Balance Dec 31	_	
Ondo)-spiin			1,837,028						0	1,837,028		1,410,198					1,410,198	426,830		
Mon Dudanted Lunda	(1) Fund Name:	ARPA	Unencumbered	Cash Balance Jan 1	Receipts:	Grants				Total Receipts	Resources Available:	Expenditures:	SLFRF Expenditues					Total Expenditures	Cash Balance Dec 31		

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.

	Prior Year Actual	for 2024	Current Year Estima	te for 2025	Proposed 1	Budget Year for 202	.6
FUND	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		7.0					
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 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
1	11,001,011		,,-,,		1000 1000 1000 1000 1000	ue Neutral Rate **	30.605
Lece: Transfers	719 113		0	1	0		

196348 460

Less: Transfers	719,113
Net Expenditure	17,168,164
Total Tax Levied	7,695,540
Assessed Valuation	224,367,963

0
15,048,834
7,518,149
239,350,168

	0
	17,116,254
XXXX	XXXXXXXXXXXX
	245,708,992

Outstanding Indebtedness,

January 1,	2023	
G.O. Bonds	0	
Revenue Bonds	0	
Other	0	
Lease Pur. Princ.	2,697,050	
Total	2,697,050	

2024
0
0
0
2,566,835
2,566,835

<u>2025</u>
0
0
0
1,994,939
1,994,939

^{**}Revenue Neutral Rate as defined by KSA 79-2988

Taylor Brown
County Clerk

^{*}Tax rates are expressed in mills

2026 Neighborhood Revitalization Rebate

	2025 Ad		
Budgeted Funds	Valorem	2025 Mil Rate	Estimate 2026
for 2026	before	before Rebate	NR Rebate
-	Rehate**	0.150	20.250
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 Serv	ices		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
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.

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;

	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
X	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
(G - 1)	
(Seal)	
	Clerk or Officer of Governing Body