The Mense CPA Firm, LLC

CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

To the County Commission
Cherokee County, Kansas

Management is responsible for the accompanying projection of Cherokee County, Kansas, which comprises the projected financial receipts, expenditures and unencumbered cash – regulatory basis for the years ending December 31, 2021 and December 31, 2022 and the actual receipts, expenditures and unencumbered cash – regulatory basis for the year ended December 31, 2020, including the related summaries of significant assumptions in accordance with guidelines for the presentation of a projection established by the American Institute of Certified Public Accountants (AICPA), and for determining that the regulatory basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the projection for the years ending December 31, 2021 or 2022 nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this projection.

The financial projection is prepared under the regulatory basis of accounting in the prescribed form required by the State of Kansas, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The projected results may not be achieved as there will usually be differences between the projected and actual results because events and circumstances frequently do not occur as expected, and these differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a projection established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the projection, they might influence the user's conclusion about Cherokee County, Kansas's projected receipts, expenditures and unencumbered cash - regulatory basis. Accordingly, the projection is not designed for those who are not informed about such matters.

The Mense CPA Firm, LLC
Certified Public Accountants

Joplin, Missouri
September 13, 2021

2001 Byers Avenue • Joplin, Missouri 64804-1835 • 417-553-4448 • Fax 553-4447

State of Kansas
County

CERTIFICATE

2022

To the Clerk of Cherokee, State of Kansas
We, the undersigned, officers of
Cherokee
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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: 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	5,729,779	1,731,288	
Debt Service	10-113	7			
Road & Bridge	68-5,101	8	3,550,450	2,205,898	
Appraisal	19-436	9	299,588	277,758	
Health	65-204	9	589,640		
Direct Election	25-2201a	10	157,040	117,218	
Noxious Weed	2-1318	10	71,550	53,334	
Extention Council	2-610	11	252,500	235,068	
Conservation District	2-1970b	11	25,000	23,102	
Fair	2-219	12	12,000	11,130	
Emergency Medical Services	65-6113	12	84,029		
Elderly Services	12-1618	13	35,500	26,575	
Mental Health	19-404	13	121,457	112,447	
Mental Retardation	19-4011	14	111,457	103,789	
Employee Benefits	12-16,102	14	3,516,486	1,983,812	
Special Bridge	68-1135	15		194,795	
		15			
Special Parks and Recreation		16	7,912		
Special Alcohol		16	12,183		
Tourism and Promotion		17	6,250		
Law Enforcement VIN Fees		17	42,574		
Emergency Telephone Tax		18	189,000		
Prosecuting Attorney Training		18	4,000		
Co Attorney Spec Law Enforcement		19	629		
SPIDER Program		19	8,600		
Half Cent Sales Tax		20	607,584		
Co Attorney Appl Fee		20	8,600		
Non-Budgeted Funds-A		21			
Non-Budgeted Funds-B		22			
Non-Budgeted Funds-C		23			
Totals		xxxxx	15,443,808	7,076,214	
Budget Summary		24			
Budget Summary2					
Neighborhood Revitalization Rebate		25			

County Clerk's Use Only
Nov 1, 2021 Total Assessed Valuation

Assisted by:
The Mense CPA Firm LLC

Address:
2001 Byers Ave
Joplin MO 64801-1835
Email:
gmense@mensecpas.com

Attest: September 27, 2021
Kyle D. Kenney
County Clerk

Governing Body

See Accountant's Compilation Report and Summary of Significant Assumptions.

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,074,748	206,332	3,143	9,713	2,452	1,195
Debt Service						
Road & Bridge	2,506,384	249,259	3,799	11,734	2,964	1,444
Appraisal	236,361	23,506	358	1,107	279	136
Health	108,561	10,796	165	508	128	63
Direct Election	93,087	9,257	141	436	110	54
Noxious Weed	8,347	830	13	39	10	5
Extention Council	199,313	19,822	302	933	236	115
Conservation District	20,399	2,029	31	95	24	12
Fair	9,760	971	15	46	12	6
Emergency Medical Servi	487,773	48,509	739	2,284	577	281
Elderly Services	30,126	2,996	46	141	36	17
Mental Health	99,569	9,902	151	466	118	57
Mental Retardation	91,096	9,059	138	426	108	52
Employee Benefits	3,303,435	328,525	5,007	15,465	3,906	1,904
Special Bridge	183,084	18,208	277	857	216	106
TOTAL	9,452,043	940,001	14,325	44,250	11,176	5,447

County Treas Motor Vehicle Estimate 940,001

County Treas Recreational Vehicle Estimate 14,325

County Treas 16/20M Vehicle Estimate 44,250

County Treas Commercial Vehicle Tax Estimate 11,176

County Treas Watercraft Tax Estimate 5,447

Motor Vehicle Factor 0.09945

Recreational Vehicle Factor 0.00152

16/20M Vehicle Factor 0.00468

Commercial Vehicle Factor 0.00118

Watercraft Factor 0.00058

See Accountant's Compilation Report and Summary of Significant Assumptions.

State of Kansas
County

Cherokee

2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General	Technology Reserve	114,494		91,500	19-119
Special Motor Vehicle	General	144,026	115,000	115,000	8-145
General	Election Equipment Reserve		25,000		19-119
General	Equipment Reserve			650,000	19-119
	Total	258,520	140,000	856,500	
	Adjustments*		115,000	115,000	
	Adjusted Totals	258,520	25,000	741,500	

See Accountant's Compilation Report and Summary of Significant Assumptions.

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

Cherokee

State of Kansas
County
2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

See Accountant's Compilation Report and Summary of Significant Assumptions.

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 1,2021	Payments Due 2021	Payments Due 2022
Certificates of Participation	3/17/2015	70	2.50	33,517,000			
				Totals	**0**	**0**	**0**

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.
See Accountant's Compilation Report and Summary of Significant Assumptions.

Cherokee 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,117,497	631,131	769,757
Receipts:			
Ad Valorem Tax	773,048	1,925,159	xxxxxxxxxxxxxxxx
Delinquent Tax	61,536	60,000	60,000
Motor Vehicle Tax	275,277	96,907	206,332
Recreational Vehicle Tax	4,062	1,481	3,143
16/20M Vehicle Tax	9,853	3,371	9,713
Commercial Vehicle Tax	3,327	1,205	2,452
Watercraft Tax		629	1,195
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Rental Excise Tax	107	120	120
Local Alcoholic Liquor	2,742	3,175	2,515
Sales ansd Use Tax	2,194,326	1,501,847	1,501,847
Charges for Services	187,875	190,000	190,000
Licenses, Permits and Fess	323,952	325,000	325,000
Inmate Housing	312,235	315,000	315,000
Grants	14,033		
Expanded Lottery Receipts	268,036	275,000	275,000
Donations	5,000		
Tax Sale Proceeds	50,383		
Transfer from Special Motor Vehicle	144,026	115,000	115,000
Sewer District No 1		4,000	4,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	341,067	340,000	340,000
Neighborhood Revitalization Rebate	-5,921	-19,492	-16,302
Miscellaneous	5,222	10,000	10,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,970,186**	**5,148,402**	**3,345,015**
Resources Available:	**6,087,683**	**5,779,533**	**4,114,772**

Cherokee 2022

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	6,087,683	5,779,533	4,114,772
Expenditures:			
County Commission	104,562	111,700	96,300
County Counselor	30,547	31,200	31,200
County Clerk	123,417	148,340	138,540
County Treasurer	128,172	288,710	294,710
County Attorney	339,917	362,947	369,892
County Register of Deeds	106,893	116,664	116,624
County Sheriff and Jail	2,683,883	2,544,851	2,751,626
District Court	202,027	291,600	290,800
County Courthouse	366,192	475,000	360,350
Emergency Preparedness	298,272	85,980	75,313
Human Resources	44,312	46,550	48,650
Capital Lease (COPS Jail)	588,583	0	0
Recreation	1,080	11,000	12,000
Data Processing	60,753	115,000	115,000
Jury Costs	20	12,000	15,000
Juvenile Detention	114,816	108,000	96,100
Genealogy Society	8,000	8,000	8,000
Emergency 911 Mapping	53,824	61,534	62,154
GIS Programming	7,653	20,000	20,000
Economic Development	55,000	55,000	55,000
Rural Opportunity Zone (ROZ)	6,000	6,000	6,000
Building Maintenance	0	50,000	0
Solid Waste Recycing	18,135	33,200	23,520
Other	0	1,500	1,500
Transfer to Equipment Reserve	0	0	650,000
Transfer to Technology Reserve	114,494	0	91,500
Transfer to Election Equipment Reserve	0	25,000	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	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal	5,456,552	5,009,776	5,729,779
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,456,552**	**5,009,776**	**5,729,779**
Unencumbered Cash Balance Dec 31	631,131	769,757	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	5,771,021	5,009,776	5,729,779
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,729,779
		Tax Required	1,615,007
	Delinquent Comp Rate:	7.2%	116,281
		Amount of 2021 Ad Valorem Tax	1,731,288

See Accountant's Compilation Report and Summary of Significant Assumptions.

Cherokee 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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 R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	7.2%	0
		Amount of 2021 Ad Valorem Tax	0

See Accountant's Compilation Report and Summary of Significant Assumptions.

Cherokee 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	-136,631	257,985	357,466
Receipts:			
Ad Valorem Tax	2,413,040	2,325,674	xxxxxxxxxxxxxxxx
Delinquent Tax	55,930	55,000	55,000
Motor Vehicle Tax	144,288	302,130	249,259
Recreational Vehicle Tax	2,017	4,618	3,799
16/20M Vehicle Tax	9,952	10,511	11,734
Commercial Vehicle Tax	1,364	3,760	2,964
Watercraft Tax		1,964	1,444
Special City & County Highway	1,030,804	806,056	801,689
County Equalization			
Rental Excise Tax	48	125	125
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-15,542	-23,547	-20,771
Miscellaneous	30,756	30,000	30,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,672,657**	**3,516,291**	**1,135,243**
Resources Available:	**3,536,026**	**3,774,276**	**1,492,709**

Cherokee 2022

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	3,536,026	3,774,276	1,492,709
Expenditures from detail page:			
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	0	0	0
Public Works	3,278,041	3,416,810	3,550,450
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,278,041**	**3,416,810**	**3,550,450**
Unencumbered Cash Balance Dec 31	257,985	357,466	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	3,416,810	3,416,810	3,550,450
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,550,450
		Tax Required	2,057,741
	Delinquent Comp Rate:	7.2%	148,157
		Amount of 2021 Ad Valorem Tax	2,205,898

See Accountant's Compilation Report and Summary of Significant Assumptions.

Cherokee 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraisal**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	59,696	43,534	10,714
Receipts:			
Ad Valorem Tax	216,244	219,319	xxxxxxxxxxxxxxx
Delinquent Tax	7,555	7,000	7,000
Motor Vehicle Tax	23,043	27,083	23,506
Recreational Vehicle Tax	339	414	358
16/20 M Vehicle Tax	868	942	1,107
Commercial Vehicle Tax	275	337	279
Watercraft Tax		176	136
Rental Excise Tax	9	15	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,444	-2,221	-2,615
Miscellaneous	39		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**246,928**	**253,065**	**29,771**
Resources Available:	**306,624**	**296,599**	**40,485**
Expenditures:			
General Government	263,090	285,885	299,588
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**263,090**	**285,885**	**299,588**
Unencumbered Cash Balance Dec 31	43,534	10,714	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	269,889	285,885	299,588
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	299,588
		Tax Required	259,103
	Delinquent Comp Rate:	7.2%	18,655
		Amount of 2021 Ad Valorem Tax	277,758

Adopted Budget **Health**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,143,416	1,074,570	897,010
Receipts:			
Ad Valorem Tax	102,431	100,734	xxxxxxxxxxxxxxx
Delinquent Tax	4,368	4,000	4,000
Motor Vehicle Tax	17,055	12,834	10,796
Recreational Vehicle Tax	254	196	165
16/20 M Vehicle Tax	490	447	508
Commercial Vehicle Tax	216	160	128
Watercraft Tax	7	83	63
Rental Excise Tax		6	6
Fees	45,095	30,000	30,000
Grants	185,961	150,000	150,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-712	-1,020	0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**355,165**	**297,440**	**195,666**
Resources Available:	**1,498,581**	**1,372,010**	**1,092,676**
Expenditures:			
Health Care Services	424,011	475,000	589,640
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**424,011**	**475,000**	**589,640**
Unencumbered Cash Balance Dec 31	1,074,570	897,010	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	663,895	778,284	589,640
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	589,640
		Tax Required	0
	Delinquent Comp Rate:	7.2%	0
		Amount of 2021 Ad Valorem Tax	0

See Accountant's Compilation Report and Summary of Significant Assumptions.

Cherokee 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Direct Election**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	67,405	80,996	31,789
Receipts:			
Ad Valorem Tax	169,398	86,375	xxxxxxxxxxxxxxx
Delinquent Tax	4,543	4,000	4,000
Motor Vehicle Tax	15,908	21,207	9,257
Recreational Vehicle Tax	226	324	141
16/20 M Vehicle Tax	924	738	436
Commercial Vehicle Tax	164	264	110
Watercraft Tax		138	54
Rental Excise Tax	5	12	12
Grant	10,952		
Fees			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,113	-875	-1,104
Miscellaneous	3,250	3,000	3,000
Does miscellaneous exceed 10% of Total I			
Total Receipts	**204,257**	**115,183**	**15,906**
Resources Available:	**271,662**	**196,179**	**47,695**
Expenditures:			
Election Costs	190,666	164,390	157,040
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**190,666**	**164,390**	**157,040**
Unencumbered Cash Balance Dec 31	80,996	31,789	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	198,900	164,390	157,040
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	157,040
		Tax Required	109,345
	Delinquent Comp Rate:	7.2%	7,873
		Amount of 2021 Ad Valorem Tax	117,218

Adopted Budget

Noxious Weed	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	28,613	28,628	0
Receipts:			
Ad Valorem Tax	38,148	7,745	xxxxxxxxxxxxxxx
Delinquent Tax	1,449	1,400	1,400
Motor Vehicle Tax	6,180	4,772	830
Recreational Vehicle Tax	90	73	13
16/20 M Vehicle Tax	258	166	39
Commercial Vehicle Tax	72	59	10
Watercraft Tax		31	5
Rental Excise Tax	3	3	3
Chemical Sales	23,993	20,000	20,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-262	-78	-502
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**69,931**	**34,171**	**21,798**
Resources Available:	**98,544**	**62,799**	**21,798**
Expenditures:			
Public Works	69,916	62,799	71,550
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**69,916**	**62,799**	**71,550**
Unencumbered Cash Balance Dec 31	28,628	0	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	62,000	64,700	71,550
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	71,550
		Tax Required	49,752
	Delinquent Comp Rate:	7.2%	3,582
		Amount of 2021 Ad Valorem Tax	53,334

See Accountant's Compilation Report and Summary of Significant Assumptions.

Cherokee 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Extention Council	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	31,656	33,596	7,012
Receipts:			
Ad Valorem Tax	209,019	184,943	xxxxxxxxxxxxxxx
Delinquent Tax	7,114	7,000	7,000
Motor Vehicle Tax	30,040	26,176	19,822
Recreational Vehicle Tax	445	400	302
16/20 M Vehicle Tax	1,021	911	933
Commercial Vehicle Tax	367	326	236
Watercraft Tax		170	115
Rental Excise Tax	12	13	13
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,428	-1,873	-2,213
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**246,590**	**218,066**	**26,208**
Resources Available:	**278,246**	**251,662**	**33,220**
Expenditures:			
Appropriation to Extention Council	244,650	244,650	252,500
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**244,650**	**244,650**	**252,500**
Unencumbered Cash Balance Dec 31	33,596	7,012	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	244,650	244,650	252,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	252,500
		Tax Required	219,280
	Delinquent Comp Rate:	7.2%	15,788
		Amount of 2021 Ad Valorem Tax	235,068

Adopted Budget Conservation District	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	3,119	3,349	727
Receipts:			
Ad Valorem Tax	21,610	18,928	xxxxxxxxxxxxxxx
Delinquent Tax	756	750	750
Motor Vehicle Tax	2,824	2,704	2,029
Recreational Vehicle Tax	42	41	31
16/20 M Vehicle Tax	109	94	95
Commercial Vehicle Tax	34	34	24
Watercraft Tax		18	12
Rental Excise Tax	1	1	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-146	-192	-218
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**25,230**	**22,378**	**2,723**
Resources Available:	**28,349**	**25,727**	**3,450**
Expenditures:			
Appropriation to Conservation District	25,000	25,000	25,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**25,000**	**25,000**	**25,000**
Unencumbered Cash Balance Dec 31	3,349	727	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	25,000	25,000	25,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,000
		Tax Required	21,550
	Delinquent Comp Rate:	7.2%	1,552
		Amount of 2021 Ad Valorem Tax	23,102

See Accountant's Compilation Report and Summary of Significant Assumptions.

Cherokee 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fair**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,575	1,718	372
Receipts:			
Ad Valorem Tax	10,468	9,056	xxxxxxxxxxxxxxx
Delinquent Tax	311	300	300
Motor Vehicle Tax	1,344	1,300	971
Recreational Vehicle Tax	20	20	15
16/20 M Vehicle Tax	54	45	46
Commercial Vehicle Tax	16	16	12
Watercraft Tax		8	6
Rental Excise Tax	1	1	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-71	-92	-105
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	12,143	10,654	1,246
Resources Available:	13,718	12,372	1,618
Expenditures:			
Appropriation to Fair Board	12,000	12,000	12,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	12,000	12,000	12,000
Unencumbered Cash Balance Dec 31	1,718	372	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	12,000	12,000	12,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,000
		Tax Required	10,382
	Delinquent Comp Rate:	7.2%	748
		Amount of 2021 Ad Valorem Tax	11,130

Adopted Budget **Emergency Medical Services**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	29,283	83,562	18,891
Receipts:			
Ad Valorem Tax	574,265	452,605	xxxxxxxxxxxxxxx
Delinquent Tax	18,155	18,000	18,000
Motor Vehicle Tax	68,794	71,896	48,509
Recreational Vehicle Tax	1,011	1,099	739
16/20 M Vehicle Tax	2,657	2,501	2,284
Commercial Vehicle Tax	816	895	577
Watercraft Tax		467	281
Rental Excise Tax	26	33	33
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,860	-4,583	0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	661,864	542,913	70,423
Resources Available:	691,147	626,475	89,314
Expenditures:			
Appropriation to Ambulance Districts	607,585	607,584	84,029
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	607,585	607,584	84,029
Unencumbered Cash Balance Dec 31	83,562	18,891	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	607,584	607,584	84,029
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	84,029
		Tax Required	0
	Delinquent Comp Rate:	7.2%	0
		Amount of 2021 Ad Valorem Tax	0

See Accountant's Compilation Report and Summary of Significant Assumptions.

Cherokee 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Elderly Services**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	213	7,451	7,324
Receipts:			
Ad Valorem Tax	31,550	27,954	xxxxxxxxxxxxxxx
Delinquent Tax	423	400	400
Motor Vehicle Tax	1,194	3,971	2,996
Recreational Vehicle Tax	18	61	46
16/20 M Vehicle Tax	28	138	141
Commercial Vehicle Tax	16	49	36
Watercraft Tax		26	17
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-204	-283	-250
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**33,025**	**32,316**	**3,386**
Resources Available:	**33,238**	**39,767**	**10,710**
Expenditures:			
Programs for the Elderly	25,787	32,443	35,500
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**25,787**	**32,443**	**35,500**
Unencumbered Cash Balance Dec 31	7,451	7,324	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	32,443	32,443	35,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	35,500
		Tax Required	24,790
	Delinquent Comp Rate:	7.2%	1,785
		Amount of 2021 Ad Valorem Tax	26,575

Adopted Budget **Mental Health**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	14,783	15,844	3,421
Receipts:			
Ad Valorem Tax	105,184	92,390	xxxxxxxxxxxxxxx
Delinquent Tax	3,516	3,500	3,500
Motor Vehicle Tax	13,667	13,164	9,902
Recreational Vehicle Tax	202	201	151
16/20 M Vehicle Tax	491	458	466
Commercial Vehicle Tax	165	164	118
Watercraft Tax		86	57
Rental Excise Tax	5	6	6
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-712	-935	-1,059
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**122,518**	**109,034**	**13,141**
Resources Available:	**137,301**	**124,878**	**16,562**
Expenditures:			
Public Health	121,457	121,457	121,457
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**121,457**	**121,457**	**121,457**
Unencumbered Cash Balance Dec 31	15,844	3,421	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	121,457	121,457	121,457
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	121,457
		Tax Required	104,895
	Delinquent Comp Rate:	7.2%	7,552
		Amount of 2021 Ad Valorem Tax	112,447

See Accountant's Compilation Report and Summary of Significant Assumptions.

Cherokee 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Mental Retardation	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	14,222	14,770	2,827
Receipts:			
Ad Valorem Tax	95,895	84,528	xxxxxxxxxxxxxxx
Delinquent Tax	3,363	3,000	3,000
Motor Vehicle Tax	12,571	12,007	9,059
Recreational Vehicle Tax	185	184	138
16/20 M Vehicle Tax	486	418	426
Commercial Vehicle Tax	149	149	108
Watercraft Tax		78	52
Rental Excise Tax	5	6	6
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-649	-856	-977
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**112,005**	**99,514**	**11,812**
Resources Available:	**126,227**	**114,284**	**14,639**
Expenditures:			
Public Health	111,457	111,457	111,457
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**111,457**	**111,457**	**111,457**
Unencumbered Cash Balance Dec 31	14,770	2,827	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	111,457	111,457	111,457
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	111,457
		Tax Required	96,818
	Delinquent Comp Rate:	7.2%	6,971
		Amount of 2021 Ad Valorem Tax	103,789

Adopted Budget Employee Benefits	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,284,764	2,586,634	1,229,588
Receipts:			
Ad Valorem Tax	3,799,279	3,065,257	xxxxxxxxxxxxxxx
Delinquent Tax	102,954	100,000	100,000
Motor Vehicle Tax	479,621	475,701	328,525
Recreational Vehicle Tax	7,118	7,271	5,007
16/20 M Vehicle Tax	15,399	16,549	15,465
Commercial Vehicle Tax	5,936	5,920	3,906
Watercraft Tax		3,092	1,904
Rental Excise Tax	190	200	200
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-25,711	-31,036	-18,680
Miscellaneous	39,973		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**4,424,759**	**3,642,954**	**436,327**
Resources Available:	**5,709,523**	**6,229,588**	**1,665,915**
Expenditures:			
Employee Benefits	3,122,889	5,000,000	3,516,486
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**3,122,889**	**5,000,000**	**3,516,486**
Unencumbered Cash Balance Dec 31	2,586,634	1,229,588	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	5,000,000	5,000,000	3,516,486
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,516,486
		Tax Required	1,850,571
	Delinquent Comp Rate:	7.2%	133,241
		Amount of 2021 Ad Valorem Tax	1,983,812

See Accountant's Compilation Report and Summary of Significant Assumptions.

Cherokee 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	428,247		0
Receipts:			
Ad Valorem Tax	169,517		xxxxxxxxxxxxxxxx
Delinquent Tax	5,462		
Motor Vehicle Tax	21,673		
Recreational Vehicle Tax	318		
16/20 M Vehicle Tax	837		
Commercial Vehicle Tax	257		
Watercraft Tax			
Rental Excise Tax	8		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,145		
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	196,927		
Resources Available:	625,174		
Expenditures:			
Public Works	43,095		
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	43,095		
Unencumbered Cash Balance Dec 31	582,079		xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	
		Tax Required	
	Delinquent Comp Rate:	7.2%	
		Amount of 2021 Ad Valorem Tax	194,795

Adopted Budget 0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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 Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	7.2%	0
		Amount of 2021 Ad Valorem Tax	0

See Accountant's Compilation Report and Summary of Significant Assumptions.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks and Recreation**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	4,980	6,722	5,397
Receipts:			
Local Alcohol Tax	2,742	3,175	2,515
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,742**	**3,175**	**2,515**
Resources Available:	**7,722**	**9,897**	**7,912**
Expenditures:			
Recreation	1,000	4,500	7,912
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,000**	**4,500**	**7,912**
Unencumbered Cash Balance Dec 31	6,722	5,397	0
2020/2021/2022 Budget Authority Amoun	4,200	6,148	7,912

Adopted Budget

Special Alcohol	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	1,495
Receipts:			
Local Alcohol Tax	11,169	13,495	10,688
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**11,169**	**13,495**	**10,688**
Resources Available:	**11,169**	**13,495**	**12,183**
Expenditures:			
Public Health	11,169	12,000	12,183
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**11,169**	**12,000**	**12,183**
Unencumbered Cash Balance Dec 31	0	1,495	0
2020/2021/2022 Budget Authority Amoun	8,000	14,235	12,183

See Tab A

See Accountant's Compilation Report and Summary of Significant Assumptions.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Tourism and Promotion**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	250
Receipts:			
Transient Guest Tax	5,445	5,800	6,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,445**	**5,800**	**6,000**
Resources Available:	**5,445**	**5,800**	**6,250**
Expenditures:			
Tourism Promotion	5,445	5,550	6,250
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,445**	**5,550**	**6,250**
Unencumbered Cash Balance Dec 31	0	250	0
2020/2021/2022 Budget Authority Amount	6,500	5,550	6,250

Adopted Budget

Law Enforcement VIN Fees	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	25,400	22,574	17,574
Receipts:			
Fees	24,340	25,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**24,340**	**25,000**	**25,000**
Resources Available:	**49,740**	**47,574**	**42,574**
Expenditures:			
Public Safety	27,166	30,000	42,574
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**27,166**	**30,000**	**42,574**
Unencumbered Cash Balance Dec 31	22,574	17,574	0
2020/2021/2022 Budget Authority Amount	25,000	30,000	42,574

See Tab A

See Accountant's Compilation Report and Summary of Significant Assumptions.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Emergency Telephone Tax**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	113,424	87,429	70,429
Receipts:			
Telephone Tax	131,708	133,000	135,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**131,708**	**133,000**	**135,000**
Resources Available:	**245,132**	**220,429**	**205,429**
Expenditures:			
Public Safety	157,703	150,000	189,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**157,703**	**150,000**	**189,000**
Unencumbered Cash Balance Dec 31	87,429	70,429	16,429
2020/2021/2022 Budget Authority Amoun	186,451	186,451	189,000

Adopted Budget

Prosecuting Attorney Training	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	3,942	4,822	4,322
Receipts:			
Fees	1,760	2,000	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,760**	**2,000**	**2,500**
Resources Available:	**5,702**	**6,822**	**6,822**
Expenditures:			
Public Safety	880	2,500	4,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**880**	**2,500**	**4,000**
Unencumbered Cash Balance Dec 31	4,822	4,322	2,822
2020/2021/2022 Budget Authority Amoun	3,500	4,000	4,000

See Accountant's Compilation Report and Summary of Significant Assumptions.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Co Attorney Spec Law Enforcement**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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 Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**629**
Unencumbered Cash Balance Dec 31	629	629	0
2020/2021/2022 Budget Authority Amoun	629	629	629

Adopted Budget

SPIDER Program	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,255	-121	179
Receipts:			
Fees	8,240	8,500	8,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**8,240**	**8,500**	**8,500**
Resources Available:	**9,495**	**8,379**	**8,679**
Expenditures:			
Public Safety	9,616	8,200	8,600
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**9,616**	**8,200**	**8,600**
Unencumbered Cash Balance Dec 31	-121	179	79
2020/2021/2022 Budget Authority Amoun	9,000	8,255	8,600

See Tab A

See Accountant's Compilation Report and Summary of Significant Assumptions.

See Tab B

Cherokee 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Half Cent Sales Tax**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	750,924
Receipts:			
Sales and Use Tax		750,924	750,924
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	750,924	750,924
Resources Available:	0	750,924	1,501,848
Expenditures:			
General Government			
Public Works			
Emergency Medical Services			607,584
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	607,584
Unencumbered Cash Balance Dec 31	0	750,924	894,264
2020/2021/2022 Budget Authority Amoun	0	0	607,584

438,038.00	collections
7.00	months
62,576.86	avg monthly sales tax
750,922.29	estimated for 12 months

Adopted Budget

Co Attorney Appl Fee	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	17,051	699	1,199
Receipts:			
Fees	7,323	7,500	7,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	7,323	7,500	7,500
Resources Available:	24,374	8,199	8,699
Expenditures:			
Public Safety	23,675	7,000	8,600
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	23,675	7,000	8,600
Unencumbered Cash Balance Dec 31	699	1,199	99
2020/2021/2022 Budget Authority Amoun	0	0	8,600
	See Tab A	See Tab C	

See Accountant's Compilation Report and Summary of Significant Assumptions.

Cherokee

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-A

(1) Fund Name: Reg of Deeds Technology		(2) Fund Name: Co Treas Technology		(3) Fund Name: Special Macxhinery		(4) Fund Name: Sprec Hiway Improvemen		(5) Fund Name: Co Clerk Technology		
Unencumbered Cash Balance Jan 1	50,203	Unencumbered Cash Balance Jan 1	6,651	Unencumbered Cash Balance Jan 1	100	Unencumbered Cash Balance Jan 1	1,264	Unencumbered Cash Balance Jan 1	12,757	Total 70,975
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	24,289	Fees	8,574					Fees	5,601	
Total Receipts	24,289	Total Receipts	8,574	Total Receipts	0	Total Receipts	0	Total Receipts	5,601	38,464
Resources Available:	74,492	Resources Available:	15,225	Resources Available:	100	Resources Available:	1,264	Resources Available:	18,358	109,439
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
General Government	22,041	General Government	2,439					General Government	2,586	
Total Expenditures	22,041	Total Expenditures	2,439	Total Expenditures	0	Total Expenditures	0	Total Expenditures	2,586	27,066
Cash Balance Dec 31	52,451	Cash Balance Dec 31	12,786	Cash Balance Dec 31	100	Cash Balance Dec 31	1,264	Cash Balance Dec 31	15,772	82,373 **
										82,373 **

**Note: These two block figures should agree.

See Accountant's Compilation Report and Summary of Significant Assumptions.

Cherokee

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-B

(1) Fund Name: Equipment Reserve		(2) Fund Name: Special Liability		(3) Fund Name: Technology Reserve		(4) Fund Name: Drug Forfeiture		(5) Fund Name: Co Atty Forfeiture		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	552,968	Cash Balance Jan 1	1	Cash Balance Jan 1	727	Cash Balance Jan 1	8,515	Cash Balance Jan 1	1,255	563,466
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Delinquent Taxes	34	Transfers	114,494	Forfeitures	58			
Total Receipts	0	Total Receipts	34	Total Receipts	114,494	Total Receipts	58	Total Receipts	0	114,586
Resources Available:	552,968	Resources Available:	35	Resources Available:	115,221	Resources Available:	8,573	Resources Available:	1,255	678,052
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment	56,993	Transfers	32	Equipment	114,020	Public Safety	650			
Total Expenditures	56,993	Total Expenditures	32	Total Expenditures	114,020	Total Expenditures	650	Total Expenditures	0	171,695
Cash Balance Dec 31	495,975	Cash Balance Dec 31	3	Cash Balance Dec 31	1,201	Cash Balance Dec 31	7,923	Cash Balance Dec 31	1,255	506,357 **
										506,357 **

**Note: These two block figures should agree.

See Accountant's Compilation Report and Summary of Significant Assumptions.

Cherokee

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
SPARKS										
Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant	4,049,370									
Total Receipts	4,049,370	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	4,049,370
Resources Available:	4,049,370	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	4,049,370
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
General Government	4,049,370									
Total Expenditures	4,049,370	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	4,049,370
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

**Note: These two block figures should agree.

See Accountant's Compilation Report and Summary of Significant Assumptions.

State of Kansas
City

2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Cherokee County

will meet on September 13, 2021 at 6:30 P. M. at the County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.

Detailed budget information is available at County Clerks Office. and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Proposed Tax Rate is subject to change dependent on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Proposed Tax Rate*
General	5,456,552	4.583	5,009,776	11.326	5,729,779	1,731,288	8.888
Debt Service							
Road & Bridge	3,278,041	14.289	3,416,810	13.682	3,550,450	2,205,898	11.324
Appraisal	263,090	1.281	285,885	1.291	299,588	277,758	1.426
Health	424,011	0.607	475,000	0.593	589,640		
Direct Election	190,666	1.003	164,390	0.509	157,040	117,218	0.602
Noxious Weed	69,916	0.226	62,799	0.046	71,550	53,334	0.274
Extention Council	244,650	1.238	244,650	1.088	252,500	235,068	1.207
Conservation District	25,000	0.128	25,000	0.112	25,000	23,102	0.119
Fair	12,000	0.062	12,000	0.054	12,000	11,130	0.057
Emergency Medical Services	607,585	3.401	607,584	2.663	84,029		
Elderly Services	25,787	0.188	32,443	0.165	35,500	26,575	0.136
Mental Health	121,457	0.623	121,457	0.544	121,457	112,447	0.577
Mental Retardation	111,457	0.568	111,457	0.498	111,457	103,789	0.533
Employee Benefits	3,122,889	22.498	5,000,000	18.033	3,516,486	1,983,812	10.184
Special Bridge	43,095	1.004		1.000		194,795	1.000
Special Parks and Recreation	1,000		4,500		7,912		
Special Alcohol	11,169		12,000		12,183		
Tourism and Promotion	5,445		5,550		6,250		
Law Enforsement VIN Fees	27,166		30,000		42,574		
Emergency Telephone Tax	157,703		150,000		189,000		
Prosecuting Attorney Training	880		2,500		4,000		
Co Attorney Special Law Enforement					629		
SPIDER Program	9,616		8,200		8,600		
Half Cent Sales Tax					607,584		
Co Attorney Application Fee	23,675		7,000		8,600		
Non-Budgeted Funds	4,248,131						
Totals	18,480,981	51.699	15,789,001	51.604	15,443,808	7,076,214	36.327
						*Revenue Neutral Rate***	*48.536*
Less: Transfers	258,520		25,000		741,500		
Net Expenditure	18,222,461		15,764,001		14,702,308		
Total Tax Levied	9,159,294		9,452,043		7,058,361		
Assessed Valuation	177,518,241		183,213,552		194,794,858		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds			
Revenue Bonds			
Other			
Lease Purchase Principal	1,100,900	504,500	
Total	1,100,900	504,500	0

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Kyle Rennie

City Official Title: County Clerk

See Accountant's Compilation Report and Summary of Significant Assumptions.

Cherokee 2022

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General	1,713,812	8.798	16,302
Debt Service			0
Road & Bridge	2,183,632	11.210	20,771
Appraisal	274,955	1.412	2,615
Health			0
Direct Election	116,034	0.596	1,104
Noxious Weed	52,796	0.271	502
Extention Council	232,696	1.195	2,213
Conservation District	22,868	0.117	218
Fair	11,017	0.057	105
Emergency Medical Services			0
Elderly Services	26,307	0.135	250
Mental Health	111,312	0.571	1,059
Mental Retardation	102,742	0.527	977
Employee Benefits	1,963,787	10.081	18,680
Special Bridge	194,795	1.000	1,853
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	7,006,753	35.970	66,649

2021 July 1 Valuation: 194,794,858

Valuation Factor: 194,794.858

Neighborhood Revitalization Subj to Rebate: 1,852,917

Neighborhood Revitalization factor: 1,852.917

**This information comes from the 2022 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

See Accountant's Compilation Report and Summary of Significant Assumptions.

CHEROKEE COUNTY, KANSAS
SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of management's knowledge and belief, the County's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of September 13, 2021, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk to calculate the tax levy needed to support the County's operations and other interested parties and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. 92.8 percent of Ad Valorem property taxes will be collected.
2. Sales tax receipts are expected to increase 2.6 percent.
3. Taxes collected by the County Treasurer will be received as projected.
4. Payments from the State of Kansas from the Special City and County Highway Fund will be received as projected.
5. Expenditures for funds and departments will be spent as appropriated.
6. Unencumbered cash balances will be as projected.
7. There will not be any catastrophic events or circumstances beyond the County's control that would affect the above assumptions.
8. The COVID-19 pandemic will have an effect on the County's receipts and tax collections, the specific amount is not readily determinable.

County Budget Certification to Conservation District

In accordance with the provisions of K.S.A. 2-1907b (Conservation District Law), the commissioners of Cherokee County, Kansas hereby certify that a budget of $ 25,000.00 has been approved for the Cherokee County Conservation District for calendar year 2022.

$ _____ from the county's general fund and/or

$ 25,000.00 from a special mill levy and/or

$ _____ from other county funds (type of other funds _____)

for a total conservation district allocation of $ 25,000.00 in calendar year 2022.

Adopted by the county governing body on the 13 day of September, 2021.

Signed: [signature], **Commission Chairperson**

Attest: Kyle D. Lennie, **County Clerk**

* *

Conservation District Budget Certification to Div of Conservation

(complete this section after conservation district adopts final budget)

In accordance with the provisions of K.S.A. 2-1907c (Conservation District Law), the Cherokee County Conservation District's Board of Supervisors hereby certifies that the commissioners of Cherokee County, Kansas, have approved an allocation of $ _____ for district operations in calendar year 2022. A 2022 budget of $ _____ in total expenditures has been adopted by the conservation district Board of Supervisors on the _____ day of _____, 2021.

Signed: _____, **District Chair**

Attest: _____, **District Secretary / Manager**

Following adoption of the district's final budget by the Board of Supervisors, upload this completed form in CSIMS under "County & District Certifications" by September 1, 2021. Do not combine the upload with any other forms.

Kansas
Department of Agriculture
Division of Conservation