Cherokee County 2024 State of Kansas County

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)	
Allocation of Vehicle Taxes		2				
Schedule of Transfers		3				
Statement of Indebtedness		4				
Statement of Lease-Purchases		5				
Fund	**K.S.A.**					
General	79-1946	6	6,351,949	1,710,904	7.625	7.626
Debt Service	10-113	7				
Road & Bridge	68-5,101	8	3,685,450	1,857,749	8.280	
Appraisal	16-436	9	349,700	287,279	1.280	1.281
Health	65-204	9	676,042	56,074	0.250	
Direct Election	25-2201a	10	219,650	218,774	0.975	0.976
Noxious Weed	2-1318	10	99,600	74,469	0.332	
Extention Council	2-610	11	277,676	262,011	1.168	
Conservation District	2-1970b	11	25,000	23,045	0.103	
Fair	2.219	12	16,000	15,406	0.068	0.069
Emergency Medical Service	65-6113	12	47,581			
Elderly Services	12-1618	13	52,000	40,983	0.182	0.183
Mental Health	19-404	13	125,457	116,726	0.520	0.520
Mental Retardation	19-4011	14	111,157	102,160	0.455	0.456
Employee Benefits	12-16,102	14	3,700,000	2,705,626	12.059	
Special Bridge	68-1135	15		224,334	1.000	
		15				
Special Parks and Recreation		16	6,000			
Special Alcohol		16	15,495			
Tourism and Promotion		17	7,750			
Law Enforcement VIN Fees		17	34,102			
Emergency Telephone Tax		18	204,293			
Prosecuting Attorney Training		18	5,028			
Co Attorney Law Enforcement		19	629			
Spider Program		19	8,500			
Half Cent Sales Tax		20	602,419			
Co Atty Appl Fees		20	18,776			
Opioid Settlement		21	3,681			
		21				
Non-Budgeted Funds-A		22				
Non-Budgeted Funds-B		23				
Non-Budgeted Funds-C		24				
Totals		xxxxx	16,643,935	7,695,540	34.297	

total = 34.304

Budget Hearing Notice	
Budget Hearing Notice 2	
Combined Rate and Budget Hearing	25
Combined Rate and Budget Hearing 2	
RNR Hearing Notice	
Neighborhood Revitalization	26

County Clerk's Use Only

224,367,963

Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 29.069

Assisted by:
The Mense CPA Firm LLC
Address:
2001 Byers Ave
Joplin Mo 64804-1835
Email:
gmense@mensecpas.com

Attest: 8/28 2023

Rebecca S Brassart
County Clerk

Dave Johnson
Myra Carlisle Frazier
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 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,954,803	204,014	3,096	12,813	2,392	1,408
Debt Service						
Road & Bridge	2,197,677	229,362	3,481	14,405	2,690	1,582
Appraisal	279,722	29,193	443	1,834	342	201
Health						
Direct Election	93,838	9,793	149	615	115	68
Noxious Weed	76,889	8,025	122	504	94	55
Extention Council	232,058	24,219	368	1,521	284	167
Conservation District	22,061	2,302	35	145	27	16
Fair	10,394	1,085	16	68	13	7
Emergency Medical Servi						
Elderly Services	46,074	4,809	73	302	56	33
Mental Health	111,647	11,652	177	732	137	80
Mental Retardation	104,316	10,887	165	684	128	75
Employee Benefits	1,193,843	124,596	1,891	7,825	1,461	859
Special Bridge	195,586	20,412	310	1,282	239	141
TOTAL	6,518,908	680,349	10,326	42,730	7,978	4,692

County Treas Motor Vehicle Estimate 680,349

County Treas Recreational Vehicle Estimate 10,326

County Treas 16/20M Vehicle Estimate 42,730

County Treas Commercial Vehicle Tax Estimate 7,978

County Treas Watercraft Tax Estimate 4,692

Motor Vehicle Factor 0.10437

Recreational Vehicle Factor 0.00158

16/20M Vehicle Factor 0.00655

Commercial Vehicle Factor 0.00122

Watercraft Factor 0.00072

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

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Technology Reserve	91,500	91,500	91,500	19-119
Equipment Reserve	General	228,837			19-119
General	Equipment Reserve	781,220	650,000	650,000	19-119
General	Elderly Services	3,697			Co Commission
Road and Bridge	Special Mach & Rd Bldg		1,098,552		68-141f & g
	Total	1105254	1840052	741500	
	Adjustments*				
	Adjusted Totals	1105254	1840052	741500	

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

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

Cherokee County

State of Kansas
County
2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						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.

Cherokee County

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, 2023	Payments Due 2023	Payments Due 2024
Motor Graders	6/20/2022	60	5.00	2,697,050	2,697,050	622,981	622,981
				Totals	**2,697,050**	**622,981**	**622,981**

See Accountants Compilation Report and Summary of Significant Assumptions.

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

Cherokee County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,381,136	1,054,618	841,501
Receipts:			
Ad Valorem Tax	1,652,716	1,799,592	xxxxxxxxxxxxxxx
Delinquent Tax	54,189	50,000	50,000
Motor Vehicle Tax	215,656	231,562	204,014
Recreational Vehicle Tax	4,028	3,511	3,096
16/20M Vehicle Tax	3,548	10,501	12,813
Commercial Vehicle Tax	3,460	3,083	2,392
Watercraft Tax		1,626	1,408
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax			
Local Alcohol Tax	3,153	3,514	3,321
Charges for Services	80,000	80,000	80,000
Sales and Use Tax	2,036,160	2,097,245	2,097,245
Rental Excise Tax	179	75	75
Licenses Permits and Fees	299,907	300,000	300,000
Inmate Housing	474,102	475,000	475,000
Grants	71,408		
Expanded Lottery Receipts	407,604	400,000	400,000
Donations			
Sale of Assests	375		
Transfer From Muni Equipment Reserve	228,837		
Other	78,847	75,000	75,000
Mercy Property Tax Repayment-City\Scho	131,220	792,919	
In Lieu of Taxes (IRB)			
Interest on Idle Funds	176,335	250,000	250,000
Neighborhood Revitalization Rebate	-18,060	-30,366	-28,967
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,903,664**	**6,543,262**	**3,925,397**
Resources Available:	**7,284,800**	**7,597,880**	**4,766,898**

Cherokee County 2024

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	7,284,800	7,597,880	4,766,898
Expenditures:			
County Commission	89,023	96,300	96,300
County Counselor	30,856	33,500	70,000
County Clerk	115,303	151,793	161,650
County Treasurer	121,554	348,150	357,150
County Attorney	307,035	381,572	434,520
County Register of Deeds	107,368	119,198	121,040
County Sherff and Jail	2,880,262	2,892,315	3,181,849
District Court	244,454	293,100	258,500
County Courthouse	422,828	410,350	436,420
Emergency Management	88,000	58,500	74,200
Human Resources	45,988	48,800	53,200
Recreation	600	4,000	4,000
Data Processing	103,936	115,000	117,500
Jury Costs	1,826	16,000	10,000
Juvenile Detention	96,154	96,100	96,100
Genealogy Society	8,000	8,000	8,000
Emergency 911 Mapping	35,920	48,969	0
GIS Programming	14,288	20,000	25,000
Ecomonic Development	55,000	55,000	55,000
Rural Opportunity Zone (ROZ)	3,000	6,000	1,500
Election Equpment Expense	2,500	25,000	25,000
Solid Waste Recycing	20,183	23,520	23,520
Transfer to Elderly Services	3,697	0	0
Transfer to Equipment Reserve	781,220	650,000	650,000
Transfer to Technology Reserve	91,500	91,500	91,500
Mercy Property Tax Repayment	559,687	763,712	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
Road & Bridge	0	0	0
Services for the Aged	0	0	0
Soil Conservation	0	0	0
Solid Waste	0	0	0
Tort Liability	0	0	0
Cultural	0	0	0
Other	0	0	0
Subtotal	6,230,182	6,756,379	6,351,949
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,230,182**	**6,756,379**	**6,351,949**
Unencumbered Cash Balance Dec 31	1,054,618	841,501	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	5,729,779	6,756,379	6,351,949
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,351,949
		Tax Required	1,585,051
	Delinquent Comp Rate:	7.9%	125,853
		Amount of 2023 Ad Valorem Tax	1,710,904

See Tab A

See Accountants Compilation Report and Summary of Significant Assumptions.

Cherokee County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 F			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	7.9%	0
		Amount of 2023 Ad Valorem Tax	0

See Accountants Compilation Report and Summary of Significant Assumptions.

Cherokee County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	840,301	1,036,215	656,219
Receipts:			
Ad Valorem Tax	2,105,737	2,023,181	xxxxxxxxxxxxxxxx
Delinquent Tax	65,900	60,000	60,000
Motor Vehicle Tax	301,315	295,043	229,362
Recreational Vehicle Tax	5,466	4,474	3,481
16/20M Vehicle Tax	11,273	13,382	14,405
Commercial Vehicle Tax	4,342	3,928	2,690
Watercraft Tax		2,072	1,582
Special City & County Highway Aid	838,065	840,101	833,870
Rental Excise Tax	221	200	200
Sale of Assets	386,998	899,065	
County Equalization Aid	19,537	19,000	19,000
Connecting Links	302,389		150,000
Grants and Reimbursed Expense	106,819	242,899	

Cherokee County 2024

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	5,024,123	5,430,421	1,964,356
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	3,987,908	3,052,669	3,062,469
Motor Grader Lease		622,981	622,981
Transfer to Special Machinery & Road Building Fund		1,098,552	
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,987,908**	**4,774,202**	**3,685,450**
Unencumbered Cash Balance Dec 31	1,036,215	656,219	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	3,550,450	3,675,650	3,685,450
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,685,450
		Tax Required	1,721,094
	Delinquent Comp Rate:	7.9%	136,655
		Amount of 2023 Ad Valorem Tax	1,857,749

See Tab A **See Tab C**

See Accountants Compilation Report and Summary of Significant Assumptions.

Cherokee County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraisal**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	38,894	90,690	50,384
Receipts:			
Ad Valorem Tax	265,214	257,512	xxxxxxxxxxxxxxx
Delinquent Tax	6,918	6,000	6,000
Motor Vehicle Tax	28,118	37,151	29,193
Recreational Vehicle Tax	511	563	443
16/20 M Vehicle Tax	1,008	1,685	1,834
Commercial Vehicle Tax	408	495	342
Watercraft Tax		261	201
Rental Excise Tax	21	20	20
Sale of Assets	9,500		
Fees	1,442		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,888	-4,345	-4,864
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**310,252**	**299,342**	**33,169**
Resources Available:	**349,146**	**390,032**	**83,553**
Expenditures:			
General Government	258,456	339,648	349,700
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**258,456**	**339,648**	**349,700**
Unencumbered Cash Balance Dec 31	90,690	50,384	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	290,588	339,648	349,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	349,700
		Tax Required	266,147
	Delinquent Comp Rate:	7.9%	21,132
		Amount of 2023 Ad Valorem Tax	287,279

Adopted Budget **Health**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,086,063	920,042	610,042
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax	3,303	3,000	3,000
Motor Vehicle Tax	13,002		
Recreational Vehicle Tax	236		
16/20 M Vehicle Tax	476		
Commercial Vehicle Tax	188		
Watercraft Tax			
Rental Excise Tax	10		
Fees	11,941	12,000	12,000
Grants and Reimbursements	222,535	150,000	
Sale of Assets	20,000		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-12		-949
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**271,679**	**165,000**	**14,051**
Resources Available:	**1,357,742**	**1,085,042**	**624,093**
Expenditures:			
Health Care Services	437,700	475,000	676,042
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**437,700**	**475,000**	**676,042**
Unencumbered Cash Balance Dec 31	920,042	610,042	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	589,640	475,000	676,042
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	676,042
		Tax Required	51,949
	Delinquent Comp Rate:	7.9%	4,125
		Amount of 2023 Ad Valorem Tax	56,074

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

Cherokee County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Direct Election**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	99,284	68,392	1,425
Receipts:			
Ad Valorem Tax	112,003	86,387	xxxxxxxxxxxxxxxx
Delinquent Tax	3,856	3,500	3,500
Motor Vehicle Tax	13,407	15,678	9,793
Recreational Vehicle Tax	236	238	149
16/20 M Vehicle Tax	790	711	615
Commercial Vehicle Tax	170	209	115
Watercraft Tax		110	68
Rental Excise Tax	8	8	8
Fees	12,895	5,000	5,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,219	-1,458	-3,704
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**142,146**	**110,383**	**15,544**
Resources Available:	**241,430**	**178,775**	**16,969**
Expenditures:			
Election Costs	173,038	177,350	219,650
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**173,038**	**177,350**	**219,650**
Unencumbered Cash Balance Dec 31	68,392	1,425	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	192,040	177,350	219,650
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	219,650
		Tax Required	202,681
	Delinquent Comp Rate:	7.9%	16,093
		Amount of 2023 Ad Valorem Tax	218,774

Adopted Budget **Noxious Weed**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	-2,308	1,063	2,267
Receipts:			
Ad Valorem Tax	51,071	70,784	xxxxxxxxxxxxxxxx
Delinquent Tax	880	800	800
Motor Vehicle Tax	1,843	7,134	8,025
Recreational Vehicle Tax	30	108	122
16/20 M Vehicle Tax	177	324	504
Commercial Vehicle Tax	18	95	94
Watercraft Tax		50	55
Rental Excise Tax	1	3	3
Sale of Chemicals	35,181	20,000	20,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-552	-1,194	-1,261
Miscellaneous	152		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**88,801**	**98,104**	**28,342**
Resources Available:	**86,493**	**99,167**	**30,609**
Expenditures:			
Public Works	85,430	96,900	99,600
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**85,430**	**96,900**	**99,600**
Unencumbered Cash Balance Dec 31	1,063	2,267	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	71,550	96,900	99,600
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	99,600
		Tax Required	68,991
	Delinquent Comp Rate:	7.9%	5,478
		Amount of 2023 Ad Valorem Tax	74,469

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

Cherokee County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Extention Council**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	15,110	17,455	6,797
Receipts:			
Ad Valorem Tax	224,529	213,633	xxxxxxxxxxxxxxxx
Delinquent Tax	6,547	6,000	6,000
Motor Vehicle Tax	24,435	31,441	24,219
Recreational Vehicle Tax	442	477	368
16/20 M Vehicle Tax	972	1,426	1,521
Commercial Vehicle Tax	347	419	284
Watercraft Tax		221	167
Rental Excise Tax	18	18	18
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,445	-3,605	-4,436
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**254,845**	**250,030**	**28,141**
Resources Available:	**269,955**	**267,485**	**34,938**
Expenditures:			
Appropriation to Extention Council	252,500	260,688	277,676
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**252,500**	**260,688**	**277,676**
Unencumbered Cash Balance Dec 31	17,455	6,797	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	252,500	260,688	277,676
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	277,676
		Tax Required	242,738
	Delinquent Comp Rate:	7.9%	19,273
		Amount of 2023 Ad Valorem Tax	262,011

Adopted Budget **Conservation District**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,623	1,907	865
Receipts:			
Ad Valorem Tax	22,158	20,309	xxxxxxxxxxxxxxxx
Delinquent Tax	666	650	650
Motor Vehicle Tax	2,517	3,090	2,302
Recreational Vehicle Tax	46	47	35
16/20 M Vehicle Tax	100	140	145
Commercial Vehicle Tax	36	41	27
Watercraft Tax		22	16
Rental Excise Tax	2	2	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-241	-343	-390
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**25,284**	**23,958**	**2,785**
Resources Available:	**26,907**	**25,865**	**3,650**
Expenditures:			
Appropriation to Conservation District	25,000	25,000	25,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**25,000**	**25,000**	**25,000**
Unencumbered Cash Balance Dec 31	1,907	865	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	25,000	25,000	25,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,000
		Tax Required	21,350
	Delinquent Comp Rate:	7.9%	1,695
		Amount of 2023 Ad Valorem Tax	23,045

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

Cherokee County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fair**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	940	1,179	498
Receipts:			
Ad Valorem Tax	10,733	9,569	xxxxxxxxxxxxxxxx
Delinquent Tax	319	300	300
Motor Vehicle Tax	1,215	1,489	1,085
Recreational Vehicle Tax	22	23	16
16/20 M Vehicle Tax	49	68	68
Commercial Vehicle Tax	17	20	13
Watercraft Tax		10	7
Rental Excise Tax	1	1	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-117	-161	-261
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**12,239**	**11,319**	**1,229**
Resources Available:	**13,179**	**12,498**	**1,727**
Expenditures:			
Appropriation to Fair Board	12,000	12,000	16,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**12,000**	**12,000**	**16,000**
Unencumbered Cash Balance Dec 31	1,179	498	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	12,000	12,000	16,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,000
		Tax Required	14,273
	Delinquent Comp Rate:	7.9%	1,133
		Amount of 2023 Ad Valorem Tax	15,406

Adopted Budget **Emergency Medical Services**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	38,561	49,503	42,581
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax	15,507	10,000	5,000
Motor Vehicle Tax	61,536		
Recreational Vehicle Tax	1,106		
16/20 M Vehicle Tax	2,673		
Commercial Vehicle Tax	857		
Watercraft Tax			
Rental Excise Tax	43		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-53		0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**81,669**	**10,000**	**5,000**
Resources Available:	**120,230**	**59,503**	**47,581**
Expenditures:			
Appropriation to Ambulance Districts	70,727	16,922	47,581
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**70,727**	**16,922**	**47,581**
Unencumbered Cash Balance Dec 31	49,503	42,581	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	84,029	16,922	47,581
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	47,581
		Tax Required	0
	Delinquent Comp Rate:	7.9%	0
		Amount of 2023 Ad Valorem Tax	0

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

Cherokee County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Elderly Services**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	-2,905	-804	8,753
Receipts:			
Ad Valorem Tax	25,448	42,416	xxxxxxxxxxxxxxxx
Delinquent Tax	744	700	700
Motor Vehicle Tax	3,706	3,554	4,809
Recreational Vehicle Tax	67	54	73
16/20 M Vehicle Tax	149	161	302
Commercial Vehicle Tax	53	47	56
Watercraft Tax		25	33
Rental Excise Tax	3	3	
Transfer from General Fund	3,697		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-278	-716	-694
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**33,589**	**46,244**	**5,279**
Resources Available:	**30,684**	**45,440**	**14,032**
Expenditures:			
Programs for Elderly	31,488	36,687	52,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**31,488**	**36,687**	**52,000**
Unencumbered Cash Balance Dec 31	-804	8,753	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	35,500	36,687	52,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	52,000
See Tab B		Tax Required	37,968
	Delinquent Comp Rate:	7.9%	3,015
		Amount of 2023 Ad Valorem Tax	40,983

Adopted Budget **Mental Health**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	7,432	8,650	3,506
Receipts:			
Ad Valorem Tax	106,386	102,782	xxxxxxxxxxxxxxxx
Delinquent Tax	3,213	3,000	3,000
Motor Vehicle Tax	12,236	15,040	11,652
Recreational Vehicle Tax	221	228	177
16/20 M Vehicle Tax	489	682	732
Commercial Vehicle Tax	174	200	137
Watercraft Tax		106	80
Rental Excise Tax	9	9	9
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-53	-1,734	-1,976
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**122,675**	**120,313**	**13,811**
Resources Available:	**130,107**	**128,963**	**17,317**
Expenditures:			
Public Health	121,457	125,457	125,457
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**121,457**	**125,457**	**125,457**
Unencumbered Cash Balance Dec 31	8,650	3,506	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	121,457	125,457	125,457
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	125,457
		Tax Required	108,140
	Delinquent Comp Rate:	7.9%	8,586
		Amount of 2023 Ad Valorem Tax	116,726

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

Cherokee County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	588,419		
Receipts:			
Ad Valorem Tax	186,098		xxxxxxxxxxxxxxxx
Delinquent Tax	5,456		
Motor Vehicle Tax	21,835		
Recreational Vehicle Tax	397		
16/20 M Vehicle Tax	789		
Commercial Vehicle Tax	316		
Watercraft Tax			
Rental Excise Tax	16		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,028		
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**212,879**		
Resources Available:	**801,298**		
Expenditures:			
Public Works	460,541		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**460,541**		
Unencumbered Cash Balance Dec 31	340,757		xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	7.9%	0
		Amount of 2023 Ad Valorem Tax	224,334

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	7.9%	0
		Amount of 2023 Ad Valorem Tax	0

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

Cherokee County

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks and Recreation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	8,803	9,956	6,549
Receipts:			
Local Alcohol Tax	3,153	3,514	3,321
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,153**	**3,514**	**3,321**
Resources Available:	**11,956**	**13,470**	**9,870**
Expenditures:			
Recreation	2,000	6,921	6,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,000**	**6,921**	**6,000**
Unencumbered Cash Balance Dec 31	9,956	6,549	3,870
2022/2023/2024 Budget Authority Amoun	7,912	6,921	6,000

Adopted Budget

Special Alcohol	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Local Alcohol Tax	16,644	16,398	15,495
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**16,644**	**16,398**	**15,495**
Resources Available:	**16,644**	**16,398**	**15,495**
Expenditures:			
Public Health	16,644	16,398	15,495
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**16,644**	**16,398**	**15,495**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amoun	12,183	16,398	15,495

See Tab A

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

Cherokee County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Tourism and Promotion**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transient Guest Tax	8,016	7,500	8,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**8,016**	**7,500**	**8,000**
Resources Available:	**8,016**	**7,500**	**8,000**
Expenditures:			
Tourism Promotion	8,016	7,500	7,750
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,016**	**7,500**	**7,750**
Unencumbered Cash Balance Dec 31	0	0	250
2022/2023/2024 Budget Authority Amount	6,250	7,750	7,750

See Tab A

Adopted Budget **Law Enforcement VIN Fees**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	21,527	18,129	4,102
Receipts:			
Fees	20,180	30,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**20,180**	**30,000**	**30,000**
Resources Available:	**41,707**	**48,129**	**34,102**
Expenditures:			
Public Saftey	23,578	44,027	34,102
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**23,578**	**44,027**	**34,102**
Unencumbered Cash Balance Dec 31	18,129	4,102	0
2022/2023/2024 Budget Authority Amount	42,574	44,027	34,102

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

Cherokee County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Emergency Telephone Tax**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	95,427	96,053	60,173
Receipts:			
Telephone Tax Fees	132,410	144,000	144,000
Interest on Idle Funds	95	120	120
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**132,505**	**144,120**	**144,120**
Resources Available:	**227,932**	**240,173**	**204,293**
Expenditures:			
Public Safety	131,879	180,000	204,293
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**131,879**	**180,000**	**204,293**
Unencumbered Cash Balance Dec 31	96,053	60,173	0
2022/2023/2024 Budget Authority Amoun	189,000	214,577	204,293

Adopted Budget

Prosecuting Attorney Training	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	4,028	5,210	2,682
Receipts:			
Fees	2,485	2,500	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,485**	**2,500**	**2,500**
Resources Available:	**6,513**	**7,710**	**5,182**
Expenditures:			
Public Safety	1,303	5,028	5,028
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,303**	**5,028**	**5,028**
Unencumbered Cash Balance Dec 31	5,210	2,682	154
2022/2023/2024 Budget Authority Amoun	4,000	5,028	5,028

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

Cherokee County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Co Attorney Law Enforcement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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:			
PublicSafety		0	629
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**629**
Unencumbered Cash Balance Dec 31	629	629	0
2022/2023/2024 Budget Authority Amoun	629	629	629

Adopted Budget

Spider Program	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	-434	2,079	2,079
Receipts:			
Fees	8,785	8,500	8,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**8,785**	**8,500**	**8,500**
Resources Available:	**8,351**	**10,579**	**10,579**
Expenditures:			
Public Safety	6,272	8,500	8,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,272**	**8,500**	**8,500**
Unencumbered Cash Balance Dec 31	2,079	2,079	2,079
2022/2023/2024 Budget Authority Amoun	8,600	8,500	8,500

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

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Half Cent Sales Tax**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	775,396	1,147,584	1,561,956
Receipts:			
Sales and Use Tax	1,018,080	1,048,622	1,048,622
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,018,080**	**1,048,622**	**1,048,622**
Resources Available:	**1,793,476**	**2,196,206**	**2,610,578**
Expenditures:			
Emergency Medical Services	645,892	634,250	602,419
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**645,892**	**634,250**	**602,419**
Unencumbered Cash Balance Dec 31	1,147,584	1,561,956	2,008,159
2022/2023/2024 Budget Authority Amount	607,584	634,250	602,419

See Tab A

Adopted Budget

Co Atty Appl Fees	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	6,072	9,776	12,776
Receipts:			
Fees	4,750	6,000	6,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,750**	**6,000**	**6,000**
Resources Available:	**10,822**	**15,776**	**18,776**
Expenditures:			
Public Safety	1,046	3,000	18,776
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,046**	**3,000**	**18,776**
Unencumbered Cash Balance Dec 31	9,776	12,776	0
2022/2023/2024 Budget Authority Amount	8,600	16,072	18,776

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

Cherokee County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Opioid Settlement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	3,681	3,681
Receipts:			
Settlement	3,681		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**3,681**	**0**	**0**
Resources Available:	**3,681**	**3,681**	**3,681**
Expenditures:			
Health			3,681
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**3,681**
Unencumbered Cash Balance Dec 31	3,681	3,681	0
2022/2023/2024 Budget Authority Amoun	0	0	3,681

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amoun	0	0	0

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

Cherokee County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name: Reg of Deeds Technology		(2) Fund Name: Co Treasurer Technology		(3) Fund Name: Spec Mach and Rd Buildin		(4) Fund Name: Spec Hiway Improvement		(5) Fund Name: Co Clerk Technology		
Unencumbered Cash Balance Jan 1	69,842	Unencumbered Cash Balance Jan 1	18,915	Unencumbered Cash Balance Jan 1	100	Unencumbered Cash Balance Jan 1	1,264	Unencumbered Cash Balance Jan 1	18,326	Total 108,447
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	24,950	Fees	6,237					Fees	6,238	
Total Receipts	24,950	Total Receipts	6,237	Total Receipts	0	Total Receipts	0	Total Receipts	6,238	37,425
Resources Available:	94,792	Resources Available:	25,152	Resources Available:	100	Resources Available:	1,264	Resources Available:	24,564	145,872
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Technology	23,054	Technology	638					Technology	2,194	
Total Expenditures	23,054	Total Expenditures	638	Total Expenditures	0	Total Expenditures	0	Total Expenditures	2,194	25,886
Cash Balance Dec 31	71,738	Cash Balance Dec 31	24,514	Cash Balance Dec 31	100	Cash Balance Dec 31	1,264	Cash Balance Dec 31	22,370	119,986 **
										119,986 **

**Note: These two block figures should agree.

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

Cherokee County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

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 Attorney Forfeiture		
Unencumbered Cash Balance Jan 1	465,025	Unencumbered Cash Balance Jan 1	16	Unencumbered Cash Balance Jan 1	1,964	Unencumbered Cash Balance Jan 1	8,207	Unencumbered Cash Balance Jan 1	1,255	Total 476,467
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from General	781,220	Delinquent Tax		Ransfer from General	91,500	Forfeitures	5,600			
						Other	16			
Total Receipts	781,220	Total Receipts	0	Total Receipts	91,500	Total Receipts	5,616	Total Receipts	0	878,336
Resources Available:	1,246,245	Resources Available:	16	Resources Available:	93,464	Resources Available:	13,823	Resources Available:	1,255	1,354,803
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Transfer to General	228,837			Technology	63,585	Public Safety	5			
Total Expenditures	228,837	Total Expenditures	0	Total Expenditures	63,585	Total Expenditures	5	Total Expenditures	0	292,427
Cash Balance Dec 31	1,017,408	Cash Balance Dec 31	16	Cash Balance Dec 31	29,879	Cash Balance Dec 31	13,818	Cash Balance Dec 31	1,255	**1,062,376** **
										1,062,376 **

**Note: These two block figures should agree.

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

Cherokee County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA\CSLFRF		County Building								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,936,459	Cash Balance Jan 1	4	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		1,936,463
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant	1,936,459									
Total Receipts	1,936,459	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,936,459
Resources Available:	3,872,918	Resources Available:	4	Resources Available:	0	Resources Available:	0	Resources Available:	0	3,872,922
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Revenue Loss	913,536									
Total Expenditures	913,536	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	913,536
Cash Balance Dec 31	2,959,382	Cash Balance Dec 31	4	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**2,959,386** **
										2,959,386 **

**Note: These two block figures should agree.

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

State of Kansas
County

Cherokee County

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Cherokee County

will meet on August 28, 2023 at 6:00 PM 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 Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	6,230,182	9.547	6,756,379	9.956	6,351,949	1,710,904	7.627
Debt Service							
Road & Bridge	3,987,908	12.164	4,774,202	11.193	3,685,450	1,857,749	8.281
Appraisal	258,456	1.532	339,648	1.425	349,700	287,279	1.281
Health	437,700		475,000		676,042	56,074	0.250
Direct Election	173,038	0.647	177,350	0.478	219,650	218,774	0.975
Noxious Weed	85,430	0.295	96,900	0.392	99,600	74,469	0.332
Extention Council	252,500	1.297	260,688	1.182	277,676	262,011	1.168
Conservation District	25,000	0.128	25,000	0.113	25,000	23,045	0.103
Fair	12,000	0.062	12,000	0.053	16,000	15,406	0.069
Emergency Medical Servi	70,727		16,922		47,581		
Elderly Services	31,488	0.147	36,687	0.235	52,000	40,983	0.183
Mental Health	121,457	0.621	125,457	0.569	125,457	116,726	0.520
Mental Retardation	111,457	0.573	116,527	0.532	111,157	102,160	0.455
Employee Benefits	2,639,158	10.939	3,700,000	6.080	3,700,000	2,705,626	12.061
Special Bridge	460,541	1.075		0.996		224,334	1.000
Special Parks and Recreat	2,000		6,921		6,000		
Special Alcohol	16,644		16,398		15,495		
Tourism and Promotion	8,016		7,500		7,750		
Law Enforcement VIN Fe	23,578		44,027		34,102		
Emergency Telephone Tax	131,879		180,000		204,293		
Prosecuting Attorney Trai	1,303		5,028		5,028		
Co Attorney Law Enforce					629		
Spider Program	6,272		8,500		8,500		
Half Cent Sales Tax	645,892		634,250		602,419		
Co Atty Appl Fees	1,046		3,000		18,776		
Opioid Settlement					3,681		
Non-Budgeted Funds-A	25,886						
Non-Budgeted Funds-B	292,427						
Non-Budgeted Funds-C	913,536						
Totals	16,965,521	39.027	17,818,384	33.204	16,643,935	7,695,540	34.305
						*Revenue Neutral Rate ** *	*29.069*
Less: Transfers	1,105,254		1,840,052		741,500		
Net Expenditure	15,860,267		15,978,332		15,902,435		
Total Tax Levied	7,076,214		6,518,908		xxxxxxxxxxxxxxxxx		
Assessed Valuation	181,359,676		196,348,460		224,334,282		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	2,697,050
Total	0	0	2,697,050

*Tax rates are expressed in mills

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

See Accountant,s COmpilation Report and Summary of Significant Assumptions.

Rebecca Brassart

County Clerk

Cherokee County

2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	1,679,637	7.487	28,967
Debt Service			0
Road & Bridge	1,823,798	8.130	31,453
Appraisal	282,029	1.257	4,864
Health	55,049	0.245	949
Direct Election	214,776	0.957	3,704
Noxious Weed	73,108	0.326	1,261
Extention Council	257,223	1.147	4,436
Conservation District	22,624	0.101	390
Fair	15,125	0.067	261
Emergency Medical Services			0
Elderly Services	40,234	0.179	694
Mental Health	114,593	0.511	1,976
Mental Retardation	100,292	0.447	1,730
Employee Benefits	2,656,181	11.840	45,808
Special Bridge	224,334	1.000	3,869
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	7,559,003	33.695	130,362

2023 July 1 Valuation: 224,334,282

Valuation Factor: 224,334.282

Neighborhood Revitalization Subj to Rebate: 3,868,802

Neighborhood Revitalization factor: 3,868.802

**This information comes from the 2024 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

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

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Cherokee County KS, **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 37.292. The date of our hearing is August 28 at 6:00 AM/(PM) and will be held at Courthouse in Columbus, Kansas.

☐ No, we do not plan to exceed the Revenue Neutral Rate and will submit out budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 20, 2023.

(SEAL)

Rebecca S Brassart

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 P.M. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on August,28,2023

Resolution No. 07-2023

Governing Body Member	Yes	No	No Vote
Myra Carlisle Frazier	✓		
Lorie Johnson	✓		
Cory Moates	✓		
TOTAL			

Certified: Rebecca S Brassart.