AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF CHEF

Larry Hiatt of lawful age, being first d deposeth and saith, he/she is Legal Repres the Columbus News-Report

A twice weekly newspaper published in Columbus, Cherokee County, Kansas, and religious, or fraternal publication, and wh per has been entered as second-class mail m United States Post Office, Columbus, K Columbus News-Report has been conti uninterruptedly published two times weel than fifty weeks a year and has been so p more than one year prior to the first publi notice hereinafter mentioned. A copy of th hereto attached, and was published in the ire edition published on August 13, 2024 olumbus News-Report.
Affiant further says that he has personal k the statements above set forth, and that th

Larry Hiatt

August 13, 2024

Notary

My Commission Expires: December 29, 202

Printer's Fee: $ 108.00

SHERRY L. WAS
Notary Public, Sta
My Appointment
12-29-2

Legal Notice

(First Published in the Columbus News Report Tuesday, August 13, 2024)

Cherokee County 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Cherokee County
will meet on August 26, 2024 at 11:00 AM at County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	6,985,907	9.956	6,351,949	7.626	6,346,865	2,685,690	11.218
Debt Service							
Road & Bridge	3,916,038	11.193	3,125,067	8.280	3,416,888	560,643	2.342
Appraisel	285,643	1.425	349,700	1.281	388,872	308,377	1.288
Health	474,263		676,042	0.250	446,990	74,683	0.312
Direct Election	111,012	0.478	219,650	0.976	208,650	130,850	0.547
Noxious Weed	95,705	0.392	99,600	0.332	102,588	50,203	0.210
Extention Council	260,687	1.182	277,676	1.168	372,220	359,324	1.501
Conservation District	25,000	0.113	25,000	0.103			
Fair	12,000	0.053	16,000	0.069	16,000	14,932	0.062
Emergency Medical Servi	16,921		47,581		8,281		
Elderly Services	37,016	0.235	52,000	0.183	25,742	20,692	0.086
Mental Health	125,457	0.569	125,457	0.521	125,457	115,249	0.481
Mental Retardation	116,527	0.532	111,157	0.456	120,000	110,837	0.463
Employee Benefits	3,334,926	6.080	3,700,000	12.059	3,700,000	3,245,388	13.555
Special Bridge	314,797	0.996		1.000		239,419	1.000
Special Parks and Recreat			6,000		6,000		
Special Alcohol	22,915		13,063		19,212		
Tourism and Promotion	5,638		7,500		8,000		
Law Enforcement VIN Fe	29,094		34,102		44,027		
Emergency Telephone Ta	188,233		140,000		214,577		
Prosecuting Attorney Trai	700		5,028		5,028		
Co Attorney Law Enforce					629		
Spider Program	2,750		8,500		8,500		
Half Cent Sales Tax	633,078		602,419		641,719		
Co Atty Appl Fees	929		5,000		22,022		
Opioid Settlement	2,248		3,681		47,237		
Non-Budgeted Funds-A	36,598						
Non-Budgeted Funds-B	82,336						
Non-Budgeted Funds-C	1,122,354						
Totals	18,238,772	33.204	16,002,172	34.304	16,295,504	7,916,286	33.065
						*Revenue Neutral Rate **	32.155
Less: Transfers	1,300,316		741,500		980,919		
Net Expenditure	16,938,456		15,260,672		15,314,585		
Total Tax Levied	6,518,908		7,695,540		xxxxxxxxxxxxxxxxx		
Assessed Valuation	196,348,460		224,367,963		239,419,330		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	2,697,050	2,566,835
Total	0	2,697,050	2,566,835

*Tax rates are expressed in mills
***Revenue Neutral Rate as defined by KSA 79-2988*

Rebecca Brassart
County Clerk
No Assurance Is Provided.

Adopted

State of Kansas
County

Cherokee County 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Cherokee County
will meet on August 26, 2024 at 11:00 AM at County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	6,985,907	9.956	6,351,949	7.626	6,346,865	2,685,690	11.218
Debt Service							
Road & Bridge	3,916,038	11.193	3,125,067	8.280	3,156,447	275,959	1.153
Appraisel	285,643	1.425	349,700	1.281	388,872	308,377	1.288
Health	474,263		676,042	0.250	446,990	74,683	0.312
Direct Election	111,012	0.478	219,650	0.976	208,650	130,850	0.547
Noxious Weed	95,705	0.392	99,600	0.332	102,588	50,203	0.210
Extention Council	260,687	1.182	277,676	1.168	253,169	229,192	0.957
Conservation District	25,000	0.113	25,000	0.103			
Fair	12,000	0.053	16,000	0.069	16,000	14,932	0.062
Emergency Medical Servi	16,921		47,581		8,281		
Elderly Services	37,016	0.235	52,000	0.183	41,000	37,370	0.156
Mental Health	125,457	0.569	125,457	0.521	125,457	115,249	0.481
Mental Retardation	116,527	0.532	111,157	0.456	120,000	110,837	0.463
Employee Benefits	3,334,926	6.080	3,700,000	12.059	3,700,000	3,245,388	13.555
Special Bridge	314,797	0.996		1.000		239,419	1.000
Special Parks and Recreat			6,000		6,000		
Special Alcohol	22,915		13,063		19,212		
Tourism and Promotion	5,638		7,500		8,000		
Law Enforcement VIN Fe	29,094		34,102		44,027		
Emergency Telephone Tax	188,233		140,000		214,577		
Prosecuting Attorney Trai	700		5,028		5,028		
Co Attorney Law Enforce					629		
Spider Program	2,750		8,500		8,500		
Half Cent Sales Tax	633,078		602,419		641,719		
Co Atty Appl Fees	929		5,000		22,022		
Opioid Settlement	2,248		3,681		47,237		
Non-Budgeted Funds-A	36,598						
Non-Budgeted Funds-B	82,336						
Non-Budgeted Funds-C	1,122,354						
Totals	18,238,772	33.204	16,002,172	34.304	15,931,270	7,518,149	31.402
						Revenue Neutral Rate **	*32.155*
Less: Transfers	1,300,316		741,500		980,919		
Net Expenditure	16,938,456		15,260,672		14,950,351		
Total Tax Levied	6,518,908		7,695,540		xxxxxxxxxxxxxxxxx		
Assessed Valuation	196,348,460		224,367,963		239,419,330		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	2,697,050	2,566,835
Total	0	2,697,050	2,566,835

*Tax rates are expressed in mills

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

Rebecca Brassart
County Clerk

No Assurane Is Provided.

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: 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	6,346,865	2,685,690	11.221
Debt Service	10-113	7			
Road & Bridge	68-5,101	8	3,156,447	275,959	1.153
Appraisel	16-436	9	388,872	308,377	1.288
Health	65-204	9	446,990	74,683	.312
Direct Election	25-2201a	10	208,650	130,850	.547
Noxious Weed	2-1318	10	102,588	50,203	.210
Extention Council	2.610	11	253,169	229,192	.958
Conservation District	2-1970b	11			
Fair	2-219	12	16,000	14,932	.062
Emergency Medical Service	65-6113	12	8,281		
Elderly Services	12-1618	13	41,000	37,370	.1510
Mental Health	19-404	13	125,457	115,249	.482
Mental Retardation	19-4011	14	120,000	110,837	.463
Employee Benefits	12-16,102	14	3,700,000	3,245,388	13.559
Special Bridge	68-1135	15		239,419	1.000
		15			
Special Parks and Recreation		16	6,000		
Special Alcohol		16	19,212		
Tourism and Promotion		17	8,000		
Law Enforcement VIN Fees		17	44,027		
Emergency Telephone Tax		18	214,577		
Prosecuting Attorney Training		18	5,028		
Co Attorney Law Enforcement		19	629		
Spider Program		19	8,500		
Half Cent Sales Tax		20	641,719		
Co Atty Appl Fees		20	22,022		
Opioid Settlement		21	47,237		
		21			
Non-Budgeted Funds-A		22			
Non-Budgeted Funds-B		23			
Non-Budgeted Funds-C		24			
Totals		xxxxx	15,931,270	7,518,149	
Budget Hearing Notice			239,350,168		
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		25			
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization		26			

31.411

County Clerk's Use Only
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	32.155
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
The Mense CPA Firm LLC
Address:
2001 Byers Ave
Joplin MO 648041835
Email:
qmense@icloud.com

Attest: August 26 2024
Rebecca Bracciart
County Clerk

Governing Body

No Assurance Is Provided.

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,710,904	168,351	3,104	10,187	2,471	1,014
Debt Service						
Road & Bridge	1,857,749	182,802	3,370	11,061	2,683	1,101
Appraisel	287,279	28,268	521	1,710	415	170
Health	56,074	5,518	102	334	81	33
Direct Election	218,774	21,527	397	1,303	316	130
Noxious Weed	74,469	7,328	135	443	108	44
Extention Council	262,011	25,782	475	1,560	378	155
Conservation District	23,045	2,268	42	137	33	14
Fair	15,406	1,516	28	92	22	9
Emergency Medical Servi						
Elderly Services	40,983	4,033	74	244	59	24
Mental Health	116,726	11,486	212	695	169	69
Mental Retardation	102,160	10,053	185	608	148	61
Employee Benefits	2,705,626	266,233	4,908	16,110	3,908	1,604
Special Bridge	224,334	22,074	407	1,336	324	133
TOTAL	7,695,540	757,239	13,960	45,820	11,115	4,561

County Treas Motor Vehicle Estimate 757,239

County Treas Recreational Vehicle Estimate 13,960

County Treas 16/20M Vehicle Estimate 45,820

County Treas Commercial Vehicle Tax Estimate 11,115

County Treas Watercraft Tax Estimate 4,561

Motor Vehicle Factor 0.09840

Recrcational Vehicle Factor 0.00181

16/20M Vehicle Factor 0.00595

Commercial Vehicle Factor 0.00144

Watercraft Factor 0.00059

No Assurance Is Provided.

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Technology Reserve	91,500	91,500	91,500	19-119
General	Equipment Reserve	650,000	650,000	650,000	19-119
Road and Bridge	Special Highway Improvement Fund			239,419	68-590
Road and Bridge	Special Machinery and I	558,816			68-141g
	Total	1300316	741500	980919	
	Adjustments*				
	Adjusted Totals	1300316	741500	980919	

No Assurance Is Provided.

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

Cherokee County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						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**

No Assurance Is Provided.

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, 2024	Payments Due 2024	Payments Due 2025
Motor Graders	6/20/2022	60	5.00	2,697,050	2,208,969	622,981	622,981
2024 Kenworth	11/30/2023	84	6.99	357,866	357,866	62,598	62,598
				Totals	**2,566,835**	**685,579**	**685,579**

No Assurance Is Provided.

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

Cherokee County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,054,618	988,218	58,781
Receipts:			
Ad Valorem Tax	1,884,664	1,582,586	xxxxxxxxxxxxxxx
Delinquent Tax	72,338	36,119	36,119
Motor Vehicle Tax	220,439	204,014	168,351
Recreational Vehicle Tax	3,887	3,096	3,104
16/20M Vehicle Tax	13,888	12,813	10,187
Commercial Vehicle Tax	3,306	2,392	2,471
Watercraft Tax		1,408	1,014
Gross Earnings (Intangible) Tax			0
Local Alcohol Tax	3,299	3,321	4,117
Charges for Services	164,262	170,000	170,000
Sales and Use Tax	1,826,657	1,625,725	1,625,725
Rental Excise Tax	4	5	5
Licenses Permits and Fees	335,091	340,000	340,000
Inmate Housing	318,982	320,000	320,000
Grants	92,010		
Expanded Lottery Receipts	401,366	400,000	400,000
Sale of Assets	40,198		
Reimbusements	364,008	350,000	350,000
Mercy Hospital Repayment	792,919		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	412,555	400,000	400,000
Neighborhood Revitalization Rebate	-30,366	-28,967	-41,325
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,919,507**	**5,422,512**	**3,789,768**
Resources Available:	**7,974,125**	**6,410,730**	**3,848,549**

No Assurance Is Provided.

Cherokee County 2025

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	7,974,125	6,410,730	3,848,549
Expenditures:			
County Commission	88,133	96,300	96,300
County Counselor	45,273	70,000	70,000
County Clerk	136,868	161,650	167,935
County Treasurer	240,187	357,150	373,150
County Attorney	344,696	434,520	465,196
County Register of Deeds	125,634	121,040	105,268
County Sheriff and Jail	3,235,961	3,181,849	3,125,549
Contingency	0	0	0
District Court	251,007	258,500	268,600
County Courthouse	425,814	436,420	439,862
Emergency Management	65,124	74,200	78,330
Human Resouces	52,269	53,200	56,000
Recreation	150	4,000	4,000
Computer Programming	97,747	117,500	117,500
Jury Costs	9,226	10,000	10,000
Juvenile Detention	72,483	96,100	96,155
Genealogy Society	8,000	8,000	8,000
Emergency 911 Mapping	22,233	0	0
GIS Programming	21,655	25,000	20,000
Economic Development	55,000	55,000	55,000
Rural Opportunity Zone	0	1,500	0
Election Equipment Expense	25,000	25,000	25,000
Solid Waste Recycling	18,288	23,520	23,520
Transfer to Equipment Reserve	650,000	650,000	650,000
Transfer to Technology Reserve	91,500	91,500	91,500
Mercy Hospital Repayment	763,712	0	0
Other	139,947	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	0
Subtotal	6,985,907	6,351,949	6,346,865
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,985,907**	**6,351,949**	**6,346,865**
Unencumbered Cash Balance Dec 31	988,218	58,781	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	6,756,379	6,351,949	6,346,865
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	6,346,865
		Tax Required	2,498,316
	Delinquent Comp Rate:	7.5%	187,374
		Amount of 2024 Ad Valorem Tax	2,685,690

No Assurance is Provided.

Cherokee County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
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 Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	7.5%	0
		Amount of 2024 Ad Valorem Tax	0

No Assurance Is Provided.

Cherokee County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,036,215	1,810,830	1,769,188
Receipts:			
Ad Valorem Tax	2,118,882	1,718,418	xxxxxxxxxxxxxxxx
Delinquent Tax	96,016	48,008	48,008
Motor Vehicle Tax	280,865	229,362	182,802
Recreational Vehicle Tax	4,953	3,481	3,370
16/20M Vehicle Tax	16,641	14,405	11,061
Commercial Vehicle Tax	4,213	2,690	2,683
Watercraft Tax		1,582	1,101
Special City & County Highway & Equaliz	829,268	810,591	809,898
County Equalization	8,431	25,866	25,866
Rental Excise Tax	4	10	10
Sale Of Assets	504,941	210,465	
Connecting Links	139,060		
Grants and Reimbursed Expense	671,996		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-34,139	-31,453	-4,246
Miscellaneous	49,522	50,000	50,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,690,653**	**3,083,425**	**1,130,553**
Resources Available:	**5,726,868**	**4,894,255**	**2,899,741**

No Assurance Is Provided.

Cherokee County 2025

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	5,726,868	4,894,255	2,899,741
Expenditures from detail page:			
Public Works	2,734,241	3,062,469	2,854,430
Motor Grader Lease	622,981	0	0
Transfer to Special Machinery & Road Bui	558,816	0	0
Kenworth Lease	0	62,598	62,598
Transfer to Special Highway Improvement	0	0	239,419
	0	0	0
Subtotal	3,916,038	3,125,067	3,156,447
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,916,038**	**3,125,067**	**3,156,447**
Unencumbered Cash Balance Dec 31	1,810,830	1,769,188	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	3,675,650	3,685,450	3,156,447
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	3,156,447
		Tax Required	256,706
	Delinquent Comp Rate:	7.5%	19,253
		Amount of 2024 Ad Valorem Tax	275,959

No Assurance Is Provided.

Cherokee County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Appraisel	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	90,690	121,365	70,109
Receipts:			
Ad Valorem Tax	269,761	265,733	xxxxxxxxxxxxxxx
Delinquent Tax	11,113	5,557	5,557
Motor Vehicle Tax	35,374	29,193	28,268
Recreational Vehicle Tax	624	443	521
16/20 M Vehicle Tax	1,571	1,834	1,710
Commercial Vehicle Tax	531	342	415
Watercraft Tax		201	170
Rental Excise Tax	1	5	5
Fees	1,688		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-4,345	-4,864	-4,745
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**316,318**	**298,444**	**31,901**
Resources Available:	**407,008**	**419,809**	**102,010**
Expenditures:			
General Government	285,643	349,700	388,872
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**285,643**	**349,700**	**388,872**
Unencumbered Cash Balance Dec 31	121,365	70,109	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	339,648	349,700	388,872
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	388,872
		Tax Required	286,862
	Delinquent Comp Rate:	7.5%	21,515
		Amount of 2024 Ad Valorem Tax	308,377

Adopted Budget Health	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	920,042	670,851	209,163
Receipts:			
Ad Valorem Tax		51,868	xxxxxxxxxxxxxxx
Delinquent Tax	2,873	1,435	1,435
Motor Vehicle Tax			5,518
Recreational Vehicle Tax			102
16/20 M Vehicle Tax			334
Commercial Vehicle Tax			81
Watercraft Tax			33
Rental Excise Tax			
Fees	10,552	12,000	12,000
Grants and Reimbusements	210,913	150,000	150,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-949	-1,149
Miscellaneous	734		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**225,072**	**214,354**	**168,354**
Resources Available:	**1,145,114**	**885,205**	**377,517**
Expenditures:			
Health Care Services	474,263	676,042	446,990
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**474,263**	**676,042**	**446,990**
Unencumbered Cash Balance Dec 31	670,851	209,163	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	475,000	676,042	446,990
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	446,990
		Tax Required	69,473
	Delinquent Comp Rate:	7.5%	5,210
		Amount of 2024 Ad Valorem Tax	74,683

No Assurance Is Provided.

Cherokee County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Direct Election**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	68,392	70,167	62,594
Receipts:			
Ad Valorem Tax	90,489	202,366	xxxxxxxxxxxxxxx
Delinquent Tax	5,334	2,667	2,667
Motor Vehicle Tax	14,939	9,793	21,527
Recreational Vehicle Tax	263	149	397
16/20 M Vehicle Tax	611	615	1,303
Commercial Vehicle Tax	224	115	316
Watercraft Tax		68	130
Rental Excise Tax		8	8
Fees			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,458	-3,704	-2,013
Miscellaneous	2,385		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**112,787**	**212,077**	**24,335**
Resources Available:	**181,179**	**282,244**	**86,929**
Expenditures:			
Election Costs	111,012	219,650	208,650
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**111,012**	**219,650**	**208,650**
Unencumbered Cash Balance Dec 31	70,167	62,594	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	177,350	219,650	208,650
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	208,650
		Tax Required	121,721
	Delinquent Comp Rate.	7.5%	9,129
		Amount of 2024 Ad Valorem Tax	130,850

Adopted Budget

Noxious Weed	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,063	29,929	27,677
Receipts:			
Ad Valorem Tax	74,203	68,884	xxxxxxxxxxxxxxx
Delinquent Tax	1,845	922	922
Motor Vehicle Tax	6,812	8,025	7,328
Recreational Vehicle Tax	120	122	135
16/20 M Vehicle Tax	53	504	443
Commercial Vehicle Tax	102	94	108
Watercraft Tax		55	44
Rental Excise Costs		3	3
Sale of Chemicals	42,630	20,000	20,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,194	-1,261	-772
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**124,571**	**97,348**	**28,211**
Resources Available:	**125,634**	**127,277**	**55,888**
Expenditures:			
Public Works	95,705	99,600	102,588
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**95,705**	**99,600**	**102,588**
Unencumbered Cash Balance Dec 31	29,929	27,677	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	96,900	99,600	102,588
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	102,588
		Tax Required	46,700
	Delinquent Comp Rate:	7.5%	3,503
		Amount of 2024 Ad Valorem Tax	50,203

No Assurance is Provided.

Cherokee County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Extention Council**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	17,455	18,751	10,351
Receipts:			
Ad Valorem Tax	223,758	242,360	xxxxxxxxxxxxxxx
Delinquent Tax	9,583	4,792	4,792
Motor Vehicle Tax	29,948	24,219	25,782
Recreational Vehicle Tax	528	368	475
16/20 M Vehicle Tax	1,321	1,521	1,560
Commercial Vehicle Tax	449	284	378
Watercraft Tax		167	155
Rental Excise Tax	1	1	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,605	-4,436	-3,527
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**261,983**	**269,276**	**29,616**
Resources Available:	**279,438**	**288,027**	**39,967**
Expenditures:			
Appropriation to Excention Council	260,687	277,676	253,169
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**260,687**	**277,676**	**253,169**
Unencumbered Cash Balance Dec 31	18,751	10,351	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	260,688	277,676	253,169
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	253,169
		Tax Required	213,202
	Delinquent Comp Rate:	7.5%	15,990
		Amount of 2024 Ad Valorem Tax	229,192

Adopted Budget **Conservation District**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,907	2,122	1,063
Receipts:			
Ad Valorem Tax	21,390	21,317	xxxxxxxxxxxxxxx
Delinquent Tax	978	489	489
Motor Vehicle Tax	2,955	2,302	2,268
Recreational Vehicle Tax	52	35	42
16/20 M Vehicle Tax	139	145	137
Commercial Vehicle Tax	44	27	33
Watercraft Tax		16	14
Rental Excise Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-343	-390	0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**25,215**	**23,941**	**2,983**
Resources Available:	**27,122**	**26,063**	**4,046**
Expenditures:			
Appropriation to Conservation District	25,000	25,000	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**25,000**	**25,000**	**0**
Unencumbered Cash Balance Dec 31	2,122	1,063	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	25,000	25,000	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate	7.5%	0
		Amount of 2024 Ad Valorem Tax	0

No Assurance Is Provided.

Cherokee County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fair**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,179	1,043	448
Receipts:			
Ad Valorem Tax	10,033	14,251	xxxxxxxxxxxxxxx
Delinquent Tax	449	225	225
Motor Vehicle Tax	1,431	1,085	1,516
Recreational Vehicle Tax	25	16	28
16/20 M Vehicle Tax	66	68	92
Commercial Vehicle Tax	21	13	22
Watercraft Tax		7	9
Rental Excise Tax		1	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-161	-261	-230
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**11,864**	**15,405**	**1,662**
Resources Available:	**13,043**	**16,448**	**2,110**
Expenditures:			
Appropriation to Fair Board	12,000	16,000	16,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**12,000**	**16,000**	**16,000**
Unencumbered Cash Balance Dec 31	1,043	448	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	12,000	16,000	16,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,000
		Tax Required	13,890
	Delinquent Comp Rate:	7.5%	1,042
		Amount of 2024 Ad Valorem Tax	14,932

Adopted Budget **Emergency Medical Services**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	49,503	48,362	5,781
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax	15,780	5,000	2,500
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Rental Excise Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**15,780**	**5,000**	**2,500**
Resources Available:	**65,283**	**53,362**	**8,281**
Expenditures:			
Appropriation to Ambulance Districts	16,921	47,581	8,281
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**16,921**	**47,581**	**8,281**
Unencumbered Cash Balance Dec 31	48,362	5,781	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	16,922	47,581	8,281
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,281
		Tax Required	0
	Delinquent Comp Rate:	7.5%	0
		Amount of 2024 Ad Valorem Tax	0

No Assurance Is Provided.

Cherokee County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Elderly Services**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	-804	10,770	1,818
Receipts:			
Ad Valorem Tax	44,482	37,909	xxxxxxxxxxxxxxx
Delinquent Tax	1,119	560	560
Motor Vehicle Tax	3,394	4,809	4,033
Recreational Vehicle Tax	60	73	74
16/20 M Vehicle Tax	200	302	244
Commercial Vehicle Tax	51	56	59
Watercraft Tax		33	24
Rental Excise Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-716	-694	-575
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**48,590**	**43,048**	**4,419**
Resources Available:	**47,786**	**53,818**	**6,237**
Expenditures:			
Programs for the Elderly	37,016	52,000	41,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**37,016**	**52,000**	**41,000**
Unencumbered Cash Balance Dec 31	10,770	1,818	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	39,687	52,000	41,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	41,000
		Tax Required	34,763
	Delinquent Comp Rate:	7.5%	2,607
		Amount of 2024 Ad Valorem Tax	37,370

Adopted Budget **Mental Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,650	9,348	5,028
Receipts:			
Ad Valorem Tax	107,713	107,972	xxxxxxxxxxxxxxx
Delinquent Tax	4,708	2,354	2,354
Motor Vehicle Tax	14,339	11,652	11,486
Recreational Vehicle Tax	253	177	212
16/20 M Vehicle Tax	661	732	695
Commercial Vehicle Tax	215	137	169
Watercraft Tax		80	69
Rental Excise Tax		9	9
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,734	-1,976	-1,773
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**126,155**	**121,137**	**13,221**
Resources Available:	**134,805**	**130,485**	**18,249**
Expenditures:			
Public Health	125,457	125,457	125,457
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**125,457**	**125,457**	**125,457**
Unencumbered Cash Balance Dec 31	9,348	5,028	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	125,457	125,457	125,457
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	125,457
		Tax Required	107,208
	Delinquent Comp Rate:	7.5%	8,041
		Amount of 2024 Ad Valorem Tax	115,249

No Assurance Is Provided.

Cherokee County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Retardation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,395	9,604	5,354
Receipts:			
Ad Valorem Tax	100,707	94,498	xxxxxxxxxxxxxxx
Delinquent Tax	4,384	2,192	2,192
Motor Vehicle Tax	13,230	10,887	10,053
Recreational Vehicle Tax	233	165	185
16/20 M Vehicle Tax	604	684	608
Commercial Vehicle Tax	198	128	148
Watercraft Tax		75	61
Rental Excise Tax		8	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,620	-1,730	-1,705
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**117,736**	**106,907**	**11,542**
Resources Available:	**126,131**	**116,511**	**16,896**
Expenditures:			
Public Health	116,527	111,157	120,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**116,527**	**111,157**	**120,000**
Unencumbered Cash Balance Dec 31	9,604	5,354	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	116,527	111,157	120,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	120,000
		Tax Required	103,104
	Delinquent Comp Rate:	7.5%	7,733
		Amount of 2024 Ad Valorem Tax	110,837

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,234,973	1,429,898	380,817
Receipts:			
Ad Valorem Tax	1,150,927	2,502,704	xxxxxxxxxxxxxxx
Delinquent Tax	114,773	57,387	57,387
Motor Vehicle Tax	252,580	124,596	266,233
Recreational Vehicle Tax	4,454	1,891	4,908
16/20 M Vehicle Tax	21,870	7,825	16,110
Commercial Vehicle Tax	3,788	1,461	3,908
Watercraft Tax		859	1,604
Rental Excise Tax	4	4	4
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-18,545	-45,808	-49,937
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**1,529,851**	**2,650,919**	**300,217**
Resources Available:	**4,764,824**	**4,080,817**	**681,034**
Expenditures:			
General Government	3,334,926	3,700,000	3,700,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**3,334,926**	**3,700,000**	**3,700,000**
Unencumbered Cash Balance Dec 31	1,429,898	380,817	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	3,700,000	3,700,000	3,700,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,700,000
		Tax Required	3,018,966
	Delinquent Comp Rate:	7.5%	226,422
		Amount of 2024 Ad Valorem Tax	3,245,388

No Assurance Is Provided.

Cherokee County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	340,757		
Receipts:			
Ad Valorem Tax	188,600		xxxxxxxxxxxxxxx
Delinquent Tax	7,939		
Motor Vehicle Tax	24,822		
Recreational Vehicle Tax	438		
16/20 M Vehicle Tax	1,217		
Commercial Vehicle Tax	372		
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,090		
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**220,298**	**0**	**0**
Resources Available:	**561,055**	**0**	**0**
Expenditures:			
Public Works	314,797		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**314,797**	**0**	**0**
Unencumbered Cash Balance Dec 31	246,258	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	7.5%	0
		Amount of 2024 Ad Valorem Tax	239,419

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	7.5%	0
		Amount of 2024 Ad Valorem Tax	0

No Assurance Is Provided.

Cherokee County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks and Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	9,956	13,256	10,577
Receipts:			
Local Alcohol Tax	3,300	3,321	4,117
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,300**	**3,321**	**4,117**
Resources Available:	**13,256**	**16,577**	**14,694**
Expenditures:			
Recreation		6,000	6,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**6,000**	**6,000**
Unencumbered Cash Balance Dec 31	13,256	10,577	8,694
2023/2024/2025 Budget Authority Amoun	6,921	6,000	6,000

Adopted Budget

Special Alcohol	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	-2,432	0
Receipts:			
Local Alcohol Tax	20,483	15,495	19,212
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**20,483**	**15,495**	**19,212**
Resources Available:	**20,483**	**13,063**	**19,212**
Expenditures:			
Public Health	22,915	13,063	19,212
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**22,915**	**13,063**	**19,212**
Unencumbered Cash Balance Dec 31	-2,432	0	0
2023/2024/2025 Budget Authority Amoun	16,398	15,495	19,212

See Tab A

No Assurance Is Provided.

See Tab B

Cherokee County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Tourism and Promotion**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transient Guest Tax	5,638	7,500	8,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,638**	**7,500**	**8,000**
Resources Available:	**5,638**	**7,500**	**8,000**
Expenditures:			
Tourism and Promotion	5,638	7,500	8,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,638**	**7,500**	**8,000**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	7,750	7,750	8,000

Adopted Budget

Law Enforcement VIN Fees	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	18,129	14,288	12,186
Receipts:			
Fees	25,253	32,000	32,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**25,253**	**32,000**	**32,000**
Resources Available:	**43,382**	**46,288**	**44,186**
Expenditures:			
Public Safety	29,094	34,102	44,027
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**29,094**	**34,102**	**44,027**
Unencumbered Cash Balance Dec 31	14,288	12,186	159
2023/2024/2025 Budget Authority Amount	44,027	34,102	44,027

No Assurance Is Provided.

Cherokee County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Emergency Telephone Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	96,053	40,464	55,564
Receipts:			
Fees	132,583	155,000	159,000
Interest on Idle Funds	61	100	100
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**132,644**	**155,100**	**159,100**
Resources Available:	**228,697**	**195,564**	**214,664**
Expenditures:			
Public Safety	188,233	140,000	214,577
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**188,233**	**140,000**	**214,577**
Unencumbered Cash Balance Dec 31	40,464	55,564	87
2023/2024/2025 Budget Authority Amoun	214,577	204,293	214,577

Adopted Budget

Prosecuting Attorney Training	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,210	6,476	3,948
Receipts:			
Fees	1,966	2,500	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,966**	**2,500**	**2,500**
Resources Available:	**7,176**	**8,976**	**6,448**
Expenditures:			
Public Safety	700	5,028	5,028
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**700**	**5,028**	**5,028**
Unencumbered Cash Balance Dec 31	6,476	3,948	1,420
2023/2024/2025 Budget Authority Amoun	5,028	5,028	5,028

No Assurance Is Provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Co Attorney Law Enforcement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	629	629	629
Receipts:			
Fees			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**629**	**629**	**629**
Expenditures:			
Public Safety			629
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**629**
Unencumbered Cash Balance Dec 31	629	629	0
2023/2024/2025 Budget Authority Amoun	629	629	629

Adopted Budget

Spider Program	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,079	7,786	7,786
Receipts:			
Fees	8,457	8,500	8,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**8,457**	**8,500**	**8,500**
Resources Available:	**10,536**	**16,286**	**16,286**
Expenditures:			
Public Safety	2,750	8,500	8,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,750**	**8,500**	**8,500**
Unencumbered Cash Balance Dec 31	7,786	7,786	7,786
2023/2024/2025 Budget Authority Amoun	8,500	8,500	8,500

No Assurance Is Provided.

Cherokee County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Half Cent Sales Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	
Unencumbered Cash Balance Jan 1	1,147,584	1,427,834	1,638,277	8281
Receipts:				641,719
Sales and Use Tax	913,328	812,862	812,862	
				650000
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% of Total R				
Total Receipts	**913,328**	**812,862**	**812,862**	
Resources Available:	**2,060,912**	**2,240,696**	**2,451,139**	
Expenditures:				
Emergency Medical Services	633,078	602,419	641,719	
Cash Reserve (2025 column)				
Miscellaneous				
Does miscellaneous exceed 10% of Total E				
Total Expenditures	**633,078**	**602,419**	**641,719**	
Unencumbered Cash Balance Dec 31	1,427,834	1,638,277	1,809,420	
2023/2024/2025 Budget Authority Amount	634,250	602,419	641,719	

Adopted Budget

Co Atty Appl Fees	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	9,776	15,022	16,022
Receipts:			
Fees	6,175	6,000	6,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,175**	**6,000**	**6,000**
Resources Available:	**15,951**	**21,022**	**22,022**
Expenditures:			
Public Safety	929	5,000	22,022
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**929**	**5,000**	**22,022**
Unencumbered Cash Balance Dec 31	15,022	16,022	0
2023/2024/2025 Budget Authority Amount	16,072	18,776	22,022

No Assurance is Provided.

Cherokee County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Opioid Settlement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,681	50,918	47,237
Receipts:			
Settlements	49,485		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**49,485**	**0**	**0**
Resources Available:	**53,166**	**50,918**	**47,237**
Expenditures:			
Health	2,248	3,681	47,237
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,248**	**3,681**	**47,237**
Unencumbered Cash Balance Dec 31	50,918	47,237	0
2023/2024/2025 Budget Authority Amoun	0	3,681	47,237

See Tab A

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	0	0	0

No Assurance is Provided.

Cherokee County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Reg of Deeds Technology		Co Treasurer Technology		cial Mach and Road Build		ecial Highway Improveme		Co Clerk Technology		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	71,738	Cash Balance Jan 1	24,514	Cash Balance Jan 1	100	Cash Balance Jan 1	1,264	Cash Balance Jan 1	22,370	119,986
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	22,324	Fees	5,582	Transfer from Road and	558,816			Fees	5,581	
Total Receipts	22,324	Total Receipts	5,582	Total Receipts	558,816	Total Receipts	0	Total Receipts	5,581	592,303
Resources Available:	94,062	Resources Available:	30,096	Resources Available:	558,916	Resources Available:	1,264	Resources Available:	27,951	712,289
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Technology	32,209	Technology	2,500					Technology	1,889	
Total Expenditures	32,209	Total Expenditures	2,500	Total Expenditures	0	Total Expenditures	0	Total Expenditures	1,889	36,598
Cash Balance Dec 31	61,853	Cash Balance Dec 31	27,596	Cash Balance Dec 31	558,916	Cash Balance Dec 31	1,264	Cash Balance Dec 31	26,062	675,691 **
										675,691 **

**Note: These two block figures should agree.

No Assurance Is Provided.

Cherokee County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

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 Foreiture		
Unencumbered Cash Balance Jan 1	1,017,408	Unencumbered Cash Balance Jan 1	16	Unencumbered Cash Balance Jan 1	29,879	Unencumbered Cash Balance Jan 1	13,818	Unencumbered Cash Balance Jan 1	1,255	Total 1,062,376
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfe from General	650,000	Delinquent Tax	17	Transfer from General	91,500	Forfeitures				
						Other	14			
Total Receipts	650,000	Total Receipts	17	Total Receipts	91,500	Total Receipts	14	Total Receipts	0	741,531
Resources Available:	1,667,408	Resources Available:	33	Resources Available:	121,379	Resources Available:	13,832	Resources Available:	1,255	1,803,907
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Re-Transfer to General				Technology	81,336	Public Safety	1,000			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	81,336	Total Expenditures	1,000	Total Expenditures	0	82,336
Cash Balance Dec 31	1,667,408	Cash Balance Dec 31	33	Cash Balance Dec 31	40,043	Cash Balance Dec 31	12,832	Cash Balance Dec 31	1,255	1,721,571 **
										1,721,571 **

**Note: These two block figures should agree.

No Assurance Is Provided.

Cherokee County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name: ARPA		(2) Fund Name: County Building		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered Cash Balance Jan 1	2,959,382	Unencumbered Cash Balance Jan 1	4	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 2,959,386
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Delinquent Tax	2							
Total Receipts	0	Total Receipts	2	Total Receipts	0	Total Receipts	0	Total Receipts	0	2
Resources Available:	2,959,382	Resources Available:	6	Resources Available:	0	Resources Available:	0	Resources Available:	0	2,959,388
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
General Government	1,122,354									
Total Expenditures	1,122,354	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	1,122,354
Cash Balance Dec 31	1,837,028	Cash Balance Dec 31	6	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	1,837,034 **
										1,837,034 **

**Note: These two block figures should agree.

No Assurance Is Provided.

Cherokee County 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Cherokee County
will meet on August 26, 2024 at 11:00 AM at County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	6,985,907	9.956	6,351,949	7.626	6,346,865	2,685,690	11.218
Debt Service							
Road & Bridge	3,916,038	11.193	3,125,067	8.280	3,156,447	275,959	1.153
Appraisel	285,643	1.425	349,700	1.281	388,872	308,377	1.288
Health	474,263		676,042	0.250	446,990	74,683	0.312
Direct Election	111,012	0.478	219,650	0.976	208,650	130,850	0.547
Noxious Weed	95,705	0.392	99,600	0.332	102,588	50,203	0.210
Extention Council	260,687	1.182	277,676	1.168	253,169	229,192	0.957
Conservation District	25,000	0.113	25,000	0.103			
Fair	12,000	0.053	16,000	0.069	16,000	14,932	0.062
Emergency Medical Servi	16,921		47,581		8,281		
Elderly Services	37,016	0.235	52,000	0.183	41,000	37,370	0.156
Mental Health	125,457	0.569	125,457	0.521	125,457	115,249	0.481
Mental Retardation	116,527	0.532	111,157	0.456	120,000	110,837	0.463
Employee Benefits	3,334,926	6.080	3,700,000	12.059	3,700,000	3,245,388	13.555
Special Bridge	314,797	0.996		1.000		239,419	1.000
Special Parks and Recreat			6,000		6,000		
Special Alcohol	22,915		13,063		19,212		
Tourism and Promotion	5,638		7,500		8,000		
Law Enforcement VIN Fe	29,094		34,102		44,027		
Emergency Telephone Ta	188,233		140,000		214,577		
Prosecuting Attorney Trai	700		5,028		5,028		
Co Attorney Law Enforce					629		
Spider Program	2,750		8,500		8,500		
Half Cent Sales Tax	633,078		602,419		641,719		
Co Atty Appl Fees	929		5,000		22,022		
Opioid Settlement	2,248		3,681		47,237		
Non-Budgeted Funds-A	36,598						
Non-Budgeted Funds-B	82,336						
Non-Budgeted Funds-C	1,122,354						
Totals	18,238,772	33.204	16,002,172	34.304	15,931,270	7,518,149	31.402
						*Revenue Neutral Rate ** *	*32.155*
Less: Transfers	1,300,316		741,500		980,919		
Net Expenditure	16,938,456		15,260,672		14,950,351		
Total Tax Levied	6,518,908		7,695,540		xxxxxxxxxxxxxxxxx		
Assessed Valuation	196,348,460		224,367,963		239,419,330		

Outstanding Indebtedness, January 1,

	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	2,697,050	2,566,835
Total	0	2,697,050	2,566,835

*Tax rates are expressed in mills

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

Rebecca Brassart
County Clerk

No Assurane Is Provided.

Cherokee County 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	2,641,265	11.032	41,325
Debt Service			0
Road & Bridge	271,395	1.134	4,246
Appraisel	303,276	1.267	4,745
Health	73,448	0.307	1,149
Direct Election	128,686	0.537	2,013
Noxious Weed	49,373	0.206	772
Extention Council	225,401	0.941	3,527
Conservation District			0
Fair	14,685	0.061	230
Emergency Medical Services			0
Elderly Services	36,752	0.154	575
Mental Health	113,343	0.473	1,773
Mental Retardation	109,004	0.455	1,705
Employee Benefits	3,191,706	13.331	49,937
Special Bridge	239,419	1.000	3,746
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	7,397,753	30.899	115,743

2024 July 1 Valuation: 239,419,330

Valuation Factor: 239,419.330

Neighborhood Revitalization Subj to Rebate: 3,745,890

Neighborhood Revitalization factor: 3,745.890

**This information comes from the 2025 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

No Assurance Is Provided.

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 August 26, 2024, 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. 92.5 percent of Ad Valorem property taxes will be collected.
2. Sales tax receipts are expected to decrease by 11%.
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.

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on August 26, 2024

Resolution No. _____

Governing Body Member	Yes	No	No Vote
TOTAL			

Certified:

_____

Resolution No. _____

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

WHEREAS, the Revenue Neutral Rate for the County of Cherokee, Kansas was calculated as 32.155 mills by the Cherokee County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 26, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The County of Cherokee, Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate of 32.155 mills.

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

ADOPTED this 26th day of August, 2024 and SIGNED by the Governing Body.

_____ _____

_____ _____

_____ _____

_____ _____

Attested:

_____

County Clerk