Cherokee County

Updated April 2025

Kansas
Department of Administration

Office of Accounts and Reports
Municipal Services

Budget Document Checklist

Budget documents *required* by municipality type.

Counties and Cities

1. Certificate Page (signed by governing body)
2. Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates
3. Schedule of Transfers
4. Statement of Indebtedness
5. Statement of Lease Purchase
- Library Grant Page (if applicable) — NO
6. **All** Applicable Fund Pages / 8 pgs
7. Published Notice of Budget Hearing
8. Published Notice of RNR Hearing (if applicable)
9. Neighborhood Revitalization (if applicable)
- ~~TIF (if applicable)~~ NO
10. Resolution to exceed RNR approved by governing body (if applicable)
- **Certified Roll Call Vote on resolution to exceed RNR (if applicable)**

Townships

- Certificate Page (signed by governing body)
- Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates
- Schedule of Transfers
- Statement of Indebtedness
- Statement of Lease Purchase
- Library Grant Page (if applicable)
- **All** Applicable Fund Pages
- Published Notice of Budget Hearing
- Published Notice of RNR Hearing (if applicable)
- Neighborhood Revitalization (if applicable)
- TIF (if applicable)
- Resolution to exceed RNR approved by governing body (if applicable)
- **Certified Roll Call Vote on resolution to exceed RNR (if applicable)**

Recreation Commissions

- The budget that is required by *KSA 12-1927*
- Certificate Page (signed by governing body)
- Statement of Lease Purchase
- **All** Applicable Fund Pages
- Published Notice of Budget Hearing
- Published Notice of RNR Hearing (if applicable)
- Resolution to exceed RNR approved by governing body (if applicable)
- **Certified Roll Call Vote on resolution to exceed RNR (if applicable)**

Special Districts

(Cemetery, Fire, Community College, Library Districts, Water Districts, etc.)

- Certificate Page (signed by governing body)
- Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates
- Schedule of Transfers
- Statement of Indebtedness
- Statement of Lease Purchase
- Library Grant Page (if applicable)
- **All** Applicable Fund Pages
- Published Notice of Budget Hearing
- Published Notice of RNR Hearing (if applicable)
- Neighborhood Revitalization (if applicable)
- TIF (if applicable)
- Resolution to exceed RNR approved by governing body (if applicable)
- **Certified Roll Call Vote on resolution to exceed RNR (if applicable)**

Scanned
Emailed
7/29/22

Cherokee County | 2026 | 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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 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	6,276,889	2,036,261	
Debt Service	10-113	7			
Road & Bridge	68-5,101	8	3,681,740	2,989,585	
Appraisal	16-436	9	376,140	302,169	
Health	65-204	9	520,801	121,023	
Direct Election	25-2201a	10	213,050	133,850	
Noxious Weed	2-1318	10	102,588	30,728	
Extention Council	2-610	11	252,622	225,172	
Conservation District	2-1970b	11			
Fair	2-129	12	30,000	29,623	
Emergency Medical Service	65-6113	12	4,843		
Elderly Services	12-1618	13	45,258	25,360	
Mental Health	19-4004	13	125,457	112,287	
Mental Retardation	19-4011	14	120,000	109,040	
Employee Benefits	12-16,102	14	3,700,000	2,960,936	
Special Bridge	68-1135	15		245,709	
		15			
Special Parks and Recreation		16	6,000		
Special Alcohol		16	19,212		
Tourism and Promotion		17	8,000		
Law Enforcement VIN Fee		17	26,000		
Emergency Telephone Tax		18	214,577		
Prosecuting Atty Training		18	5,028		
Co Atty Law Enforcement		19	629		
Spider Program		19	8,500		
Half Cent Sales Tax		20	1,300,000		
Co Atty Appl Fee		20	19,436		
Opioid Settlement		21	59,484		
		21			
Non-Budgeted Funds-A		22			
Non-Budgeted Funds-B		23			
Non-Budgeted Funds-C		24			
Totals		xxxxx	17,116,254	9,321,743	
Budget Hearing Notice					
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		25			
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization		26			

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

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

No3
7-12-25

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

Attest: _____ 2025

County Clerk

Governing Body

MYRA CARLISLE-FRAZIER

Jack Dawson

No assurance is provided.

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,685,690	252,170	4,811	15,233	4,821	1,373
Debt Service						
Road & Bridge	275,959	25,911	494	1,565	495	141
Appraisal	308,377	28,955	553	1,749	554	158
Health	74,683	7,012	134	424	134	38
Direct Election	130,850	12,286	234	742	235	67
Noxious Weed	50,203	4,714	90	285	90	26
Extention Council	229,192	21,520	411	1,300	411	117
Conservation District						
Fair	14,932	1,402	27	85	27	8
Emergency Medical Servi						
Elderly Services	37,370	3,509	67	212	67	19
Mental Health	115,249	10,821	207	654	207	59
Mental Retardation	110,837	10,407	199	629	199	57
Employee Benefits	3,245,388	304,722	5,816	18,408	5,826	1,660
Special Bridge	239,419	22,480	429	1,358	430	122
TOTAL	7,518,149	705,909	13,472	42,644	13,496	3,845

County Treas Motor Vehicle Estimate 705,909

County Treas Recreational Vehicle Estimate 13,472

County Treas 16/20M Vehicle Estimate 42,644

County Treas Commercial Vehicle Tax Estimate 13,496

County Treas Watercraft Tax Estimate 3,845

Motor Vehicle Factor 0.09389

Recreational Vehicle Factor 0.00179

16/20M Vehicle Factor 0.00567

Commercial Vehicle Factor 0.00180

Watercraft Factor 0.00051

No assurance is provided.

Schedule of Transfers

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

No assurance is provided.

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

State of Kansas
County
2026

Cherokee County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						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

State of Kansas
County
2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

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

No assurance is provided.

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

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Cherokee County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	974,638	858,726	726,938
Receipts:			
Ad Valorem Tax	1,644,661	2,493,126	xxxxxxxxxxxxxxx
Delinquent Tax	72,365	36,119	36,183
Motor Vehicle Tax	225,410	168,351	252,170
Recreational Vehicle Tax	4,434	3,104	4,811
16/20M Vehicle Tax	13,665	10,187	15,233
Commercial Vehicle Tax	4,397	2,471	4,821
Watercraft Tax		1,014	1,373
Gross Earnings (Intangible) Tax			0
Local Alcoholic Liquor	3,417	4,117	3,776
Charges for Services	142,500	140,000	140,000
Sales and Use Tax	1,917,055	2,012,908	2,015,908
Rental Excise Tax	7	5	5
Licenses Permits and Fees	328,177	330,000	330,000
Inmate Housing	134,896	130,000	130,000
Grants	330,775		
Expanded Lottery Receipts	394,239	395,000	395,000
Other	206,639	200,000	20,000
Tax Sale	336,678		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	331,827	330,000	330,000
Neighborhood Revitalization Rebate	-26,808	-41,325	-29,358
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,064,334**	**6,215,077**	**3,649,922**
Resources Available:	**7,038,972**	**7,073,803**	**4,376,860**

No assurance is provided.

Cherokee County 2026

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	7,038,972	7,073,803	4,376,860
Expenditures:			
County Commission	87,460	96,300	96,300
County Counselor	70,000	70,000	70,000
County Clerk	116,763	167,935	188,975
County Treasurer	268,997	373,150	401,150
County Attorney	358,121	465,196	465,196
County Register of Deeds	116,475	105,268	129,980
County Sheriff and Jail	3,842,469	3,125,549	3,587,016
Tax Sale	336,678	0	0
District Court	243,507	268,600	271,100
County Courthouse	315,779	439,862	439,862
Emergency Management	67,084	78,330	81,830
Human Resouces	52,054	56,000	59,760
Recreation	150	4,000	4,000
Computer Programming/Data Processing	99,433	117,500	117,500
Jury Costs	8,457	10,000	10,000
Juvenile Detention	73,182	96,155	133,200
Genealogy Society	8,000	8,000	8,000
Other (Courthouse Contigency)	0	0	0
GIS Programming	25,000	20,000	18,000
Economic Development	55,000	55,000	55,000
Rural Opportunity Zone	0	0	0
Election Equipment Expense	21,237	25,000	25,000
Solid Waste Recycling	14,400	23,520	23,520
Tranfer to Equipment Reserve	0	650,000	0
Transfer to Technology Reserve	0	91,500	91,500
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Solid Waste	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal	6,180,246	6,346,865	6,276,889
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,180,246**	**6,346,865**	**6,276,889**
Unencumbered Cash Balance Dec 31	858,726	726,938	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	6,351,949	6,346,865	6,276,889
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,276,889
		Tax Required	1,900,029
	Delinquent Comp Rate:	7.2%	136,232
		Amount of 2025 Ad Valorem Tax	2,036,261

No assurance is provided.

Cherokee County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	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 (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	7.2%	0
		Amount of 2025 Ad Valorem Tax	0

No assurance is provided.

Cherokee County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,808,247	991,657	98
Receipts:			
Ad Valorem Tax	1,785,754	256,173	xxxxxxxxxxxxxxx
Delinquent Tax	87,500	48,008	43,750
Motor Vehicle Tax	260,584	182,802	25,911
Recreational Vehicle Tax	5,134	3,370	494
16/20M Vehicle Tax	17,508	11,061	1,565
Commercial Vehicle Tax	4,969	2,683	495
Watercraft Tax		1,101	141
Special City & County Highway	852,013	812,807	812,807
County Equalization			
Rental Excise Tax	8	10	8
Sale of Assets	210,465		
Connecting Links	119,102		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-29,209	-4,246	-43,102
Miscellaneous	61,433	50,000	50,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,375,261**	**1,363,769**	**892,069**
Resources Available:	**5,183,508**	**2,355,426**	**892,167**

No assurance is provided.

Cherokee County 2026

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	5,183,508	2,355,426	892,167
Expenditures from detail page:			
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	0	0	0
Public Works	2,787,159	2,292,730	2,996,161
Motor Grader Lease	622,981	0	622,981
Transfer to Special Mach and Rd Build	719,113		
Kenworth Lease	62,598	62,598	62,598
Transfer to Spec Highway Impr			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,191,851**	**2,355,328**	**3,681,740**
Unencumbered Cash Balance Dec 31	991,657	98	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	3,685,450	3,156,447	3,681,740
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	3,681,740
		Tax Required	2,789,573
	Delinquent Comp Rate:	7.2%	200,012
		Amount of 2025 Ad Valorem Tax	2,989,585

No assurance is provided

Cherokee County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

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

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

No assurance is provided.

Cherokee County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

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

Adopted Budget

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

No assurance is provided.

Cherokee County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

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

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

No assurance is provided.

Cherokee County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

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

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

No assurance is provided.

FUND PAGE FOR FUNDS WITH A TAX LEVY

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

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

No assurance is provided.

Cherokee County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

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

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

No assurance is provided.

Cherokee County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

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

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts			
Ad Valorem Tax		0	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 (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	7.2%	0
		Amount of 2025 Ad Valorem Tax	0

No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

Adopted Budget

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

See Tab A

No assurance is provided.

See Tab B

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

Adopted Budget

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

See Tab A

No assurance is provided.

See Tab B

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

See Tab A
See Tab B

Adopted Budget

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

No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

Adopted Budget

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

No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

Adopted Budget

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

No assurance is provided.

Cherokee County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

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

No asurance is provided.

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF CHEROKEE, SS:

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

A twice weekly newspaper published in the city of Columbus, Cherokee County, Kansas, and not a trade, religious, or fraternal publication, and which newspaper has been entered as second-class mail matter in the United States Post Office, Columbus, Kansas. The Columbus News-Report has been continuously and uninterruptedly published two times weekly for more than fifty weeks a year and has been so published for more than one year prior to the first publication of the notice hereinafter mentioned. A copy of that notice is hereto attached and was published in the regular and entire edition published on the August 8, 2025 issue of said Columbus News-Report. Affiant further says that he has personal knowledge of the statements above set forth, and that they are true.

Larry Hiatt

August 8, 2025

Joleen M. Walden

Notary Public

My Commission Expires: November 13, 2028

Printer's Fee: $ 131.10

NOTARY PUBLIC STATE OF KANSAS

JOLEEN M. WALDEN
NOTARY PUBLIC
STATE OF KANSAS
My App. Exp 11/13/28

8

Legal Notice

(First Published in the Columbus News Report Friday, August 8, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Cherokee County
will meet on August 25, 2025 at 10:00 AM at County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at County Clerks Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	6,180,248	7.926	6,346,865	11.221	6,276,889	2,036,261	8.287
Debt Service							
Road & Bridge	4,191,951	8.280	2,355,928	1.153	3,681,740	2,989,985	12.107
Appraisal	313,960	1.281	388,872	1.288	376,140	302,169	1.230
Health	447,528	0.250	446,990	0.312	820,801	121,023	0.493
Direct Election	197,289	0.976	208,650	0.547	213,050	133,850	0.545
Noxious Weed	83,014	0.332	102,588	0.210	102,588	30,726	0.125
Extention Council	277,676	1.168	253,169	0.958	252,622	228,172	0.916
Conservation District	25,000	0.103					
Fair	16,000	0.069	16,000	0.062	30,000	29,628	0.121
Emergency Medical Servi	47,581		8,281		4,843		
Elderly Services	36,965	0.183	41,000	0.156	45,256	25,360	0.103
Mental Health	125,457	0.521	125,457	0.482	125,457	112,287	0.457
Mental Retardation	111,357	0.456	120,000	0.463	120,000	109,040	0.444
Employee Benefits	3,372,479	12.059	3,700,000	13.559	3,700,000	2,960,956	12.051
Special Bridge	54,591	1.000		1.000		245,709	1.000
Special Parks and Recrea	1,750		6,000		6,000		
Special Alcohol	21,928		17,985		19,213		
Tourism and Promotion	5,751		7,000		8,000		
Law Enforcement VIN Fe	10,544		20,064		26,000		
Emergency Telephone Ta	216,813		174,729		214,377		
Prosecuting Atty Training	2,267		3,000		5,028		
Co Atty Law Enforcemen					629		
Spider Program			8,500		8,500		
Half Cent Sales Tax	602,418		641,719		1,300,000		
Co Atty Appl Fee	6,016		10,000		19,436		
Opioid Settlement			47,237		59,484		
Non-Budgeted Funds-A	32,527						
Non-Budgeted Funds-B	66,773						
Non-Budgeted Funds-C	1,410,198						
Totals	17,887,277	34.904	15,048,834	31.411	17,116,254	9,321,743	37.999
					Revenue Neutral Rate **		70.605
Less: Transfers	719,113		0		0		
Net Expenditure	17,168,164		15,048,834		17,116,254		
Total Tax Levied	7,695,540		7,519,149		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	224,367,963		239,350,168		245,708,992		

Outstanding Indebtedness,

January 1.	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	2,697,050	2,566,835	1,994,939
Total	2,697,050	2,566,835	1,994,939

No assurance is provided.

*Tax rates are expressed in mills

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

Taylor Brown
County Clerk

(8)

State of Kansas
County

Cherokee County 2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Cherokee County
will meet on August 25, 2025 at 10:00 AM at County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at County Clerks Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	6,180,246	7.626	6,346,865	11.221	6,276,889	2,036,261	8.287
Debt Service							
Road & Bridge	4,191,851	8.280	2,355,328	1.153	3,681,740	2,989,585	12.167
Appraisal	313,860	1.281	388,872	1.288	376,140	302,169	1.230
Health	447,528	0.250	446,990	0.312	520,801	121,023	0.493
Direct Election	197,288	0.976	208,650	0.547	213,050	133,850	0.545
Noxious Weed	83,014	0.332	102,588	0.210	102,588	30,728	0.125
Extention Council	277,676	1.168	253,169	0.958	252,622	225,172	0.916
Conservation District	25,000	0.103					
Fair	16,000	0.069	16,000	0.062	30,000	29,623	0.121
Emergency Medical Servi	47,581		8,281		4,843		
Elderly Services	36,965	0.183	41,000	0.156	45,258	25,360	0.103
Mental Health	125,457	0.521	125,457	0.482	125,457	112,287	0.457
Mental Retardation	111,157	0.456	120,000	0.463	120,000	109,040	0.444
Employee Benefits	3,372,479	12.059	3,700,000	13.559	3,700,000	2,960,936	12.051
Special Bridge	54,591	1.000		1.000		245,709	1.000
Special Parks and Recreat	1,750		6,000		6,000		
Special Alcohol	21,528		17,385		19,212		
Tourism and Promotion	5,751		7,000		8,000		
Law Enforcement VIN Fe	40,544		20,064		26,000		
Emergency Telephone Tax	216,813		174,729		214,577		
Prosecuting Atty Training	2,267		3,000		5,028		
Co Atty Law Enforcement					629		
Spider Program			8,500		8,500		
Half Cent Sales Tax	602,418		641,719		1,300,000		
Co Atty Appl Fee	6,016		10,000		19,436		
Opioid Settlement			47,237		59,484		
Non-Budgeted Funds-A	32,527						
Non-Budgeted Funds-B	66,772						
Non-Budgeted Funds-C	1,410,198						
Totals	17,887,277	34.304	15,048,834	31.411	17,116,254	9,321,743	37.939
						Revenue Neutral Rate **	*30.605*
Less: Transfers	719,113		0		0		
Net Expenditure	17,168,164		15,048,834		17,116,254		
Total Tax Levied	7,695,540		7,518,149		xxxxxxxxxxxxxxxxx		
Assessed Valuation	224,367,963		239,350,168		245,708,992		

Outstanding Indebtedness,

January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	2,697,050	2,566,835	1,994,939
Total	2,697,050	2,566,835	1,994,939

No assurance is provided

*Tax rates are expressed in mills

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

Taylor Brown
County Clerk

(9)

Cherokee County 2026

2026 Neighborhood Revitalization Rebate

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

2025 July 1 Valuation: 245,708,992

Valuation Factor: 245,708.992

Neighborhood Revitalization Subj to Rebate: 3,598,092

Neighborhood Revitalization factor: 3,598.092

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

No assurance is provided.

(12)

RESOLUTION NO. 22-2025

A RESOLUTION BY THE CHEROKEE COUNTY, KANSAS BOARD OF COMMISSIONERS AMENDING THE 2023 NEIGHBORHOOD REVITILIZATION PROGRAM

WHEREAS the Cherokee County Board of Commissioners passed Resolution 2023-002 on April 3, 2023, adopting the 2023 Neighborhood Revitalization Program, hereinafter referred to as the "2023 NRP", pursuant to K.S.A. 12-17,117.

WHEREAS Applications for NRP tax rebates shall be submitted in the manner and subject to the conditions provided by the 2023 NRPS. K.S.A. 12-17,118(d).

WHEREAS 2023 NRP, Section VIII(B) currently provides:

> *A rebate application must be filed prior to the Plan's expiration and prior to or within sixty (60) days of the issuance of a building permit or initiation of work (if no building permit is required) as determined by the Cherokee County Clerk in consultation with the Cherokee County 911 Addressing and Mapping Department. An application determined to be "out-of-time" shall be accepted by the County Clerk if the applicant can demonstrate that prior to commencing the improvements, he or she intended to use the program's benefits for the specific improvement proposed in the application. Some factors that may be used to determine the intent and prior knowledge of the program include previous written or verbal communication with county staff, contractors, or other interested parties in the project. The fact that the applicant was not made aware of the program by city and/or county staff shall not be used as a factor in this determination. An application shall not be accepted "out-of-time" if the building permit was issued to correct a past zoning or building code violation. The applicant must submit all evidence in writing that supports the above criteria to the County Clerk within one (1) year of the issuance of the building permit. The applicant may appeal the County Clerk's decision to the Board of County Commissioners who have final authority over the matter.*

WHEREAS 2023 NRP, Section X(C) currently provides as follows:

> The applicant shall file the Application for Tax Rebate with the Cherokee County Clerk's Office prior to beginning construction or within sixty (60) days of issuance of the building permit, required by Section X (B) of the Plan, or as permitted under

Section VIII (B) of the Plan. A $25 non-refundable fee must be submitted with the Application to be applied to the costs of administering the program.

NOW THEREFORE the Cherokee County Board of Commissioners hereby resolves:

I. **2023 NRP, Section VIII(B) shall be amended to read as follows:**

The Application for Tax Rebate must be filed with the Cherokee County Clerk's Office prior to the Plan's expiration and prior to or within sixty (60) days of the issuance of a building permit, as required by Section X(B) of the Plan. A $25 non-refundable fee must be submitted with the Application to be applied to the costs of administering the program.

II. **2023 NRP, Section X(C) shall be amended to read as follows:**

The applicant shall file the Application for Tax Rebate with the Cherokee County Clerk's Office as required by Section VIII(B) of this Plan.

IT IS FURTHER RESOLVED

BE IT RESOLVED this 8th day of September 2025 by the Cherokee County Board of Commissioners.

Approved:

Myra Carlisle-Frazier
County Commissioner

Jack Garner
County Commissioner

Cory Moates
County Commissioner

Attest

Taylor Brown
County Clerk

RESOLUTION NO. 21-2025

A RESOLUTION BY THE BOARD OF COUNTY COMMISSIONERS OF CHEROKEE COUNTY TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NETURAL RATE

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

WHEREAS, the budget proposed by the Board of County Commissioners for Cherokee County (the "Board") will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

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

WHEREAS, the Board, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED:

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

BE IT FURTHER RESOLVED that 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 Board.

ADOPTED this 25th day of August, 2025, by the Board of County Commissioners of Cherokee County, Kansas.

Approved:

Myra Carlisle-Frazier
County Commissioner

Cory Moates
County Commissioner

Attest

Jack Garner
County Commissioner

Taylor Brown
County Clerk

Roll Call Vote

A Roll Call Vote of Cherokee County To Levy a Property Tax Exceeding

Hearing to Exceed Revenue Neutral Rate held on 08/25/25

Commissioners	YES	NO	NO VOTE	
Jack Garner	✓			
Myra Carlisle	✓			
Corey Moates	✓			
TOTAL	3			

Certified:

Taylor Brown

County Clerk

TAYLOR BROWN COUNTY CLERK
SEAL
CHEROKEE COUNTY KANSAS