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 2027; and
(3) the Amount(s) of 2026 Ad Valorem Tax are within statutory limitations.

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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	6,832,157	584,036	
Debt Service	10-113	7			
Road & Bridge	68-5,101	8	3,771,740	3,965,469	
Appraisal		9	367,800	303,703	
Health		9	520,801	181,579	
Direct Election		10	220,400	119,068	
Noxious Weed		10	105,195	33,816	
Extention Council		11	275,015	257,788	
Conservation District		11			
Fair		12	25,000	23,436	
Emergency Medical Service		12	8,872		
Elderly Services		13	40,466	64,681	
Mental Health		13	125,457	116,317	
Mental Retardation		14	120,000	110,563	
Employee Benefits		14	4,500,000	4,354,872	
Special Bridge		15		251,823	
		15			
Special Parks and Recreation		16	6,000		
Special Alcohol		16	20,374		
Tourism and Promotion		17	7,500		
Law Enforcement VIN Fee		17	25,000		
Emergency Telephone Tax		18	205,100		
Prosecuting Attorney Training		18	2,830		
Spider Program		19	9,500		
Half Cent Sales Tax		19	641,128		
Opioid Settlement		20	78,237		
		20			
Non-Budgeted Funds-A		21			
Non-Budgeted Funds-B		22			
Non-Budgeted Funds-C		23			
Totals		xxxxx	17,908,572	10,367,150	
Budget Hearing Notice		24			
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		24			
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization		25			

County Clerk's Use Only
Nov 1, 2026 Total Assessed Valuation

Revenue Neutral Rate	37.023
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

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

Attest: _____ 2026

_____
County Clerk

_____ _____
_____ _____
_____ _____
_____ _____
_____ _____
Governing Body

No Assurance is Provided

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

Budgeted Funds for 2026	Ad Valorem Levy Tax Year 2025	Allocation for Year 2027				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,036,261	158,943	2,745	9,007	2,184	0
Debt Service						
Road & Bridge	2,989,585	233,357	4,028	13,223	3,205	0
Appraisal	302,169	23,586	407	1,336	324	0
Health	121,023	9,447	163	535	130	0
Direct Election	133,850	10,448	180	592	144	0
Noxious Weed	30,728	2,399	41	136	33	0
Extention Council	225,172	17,576	303	996	241	0
Conservation District						
Fair	29,623	2,312	40	131	32	0
Emergency Medical Servi						
Elderly Services	25,360	1,980	34	112	27	0
Mental Health	112,287	8,765	151	497	120	0
Mental Retardation	109,040	8,511	147	482	117	0
Employee Benefits	2,960,936	231,120	3,989	13,096	3,174	0
Special Bridge	245,709	19,179	331	1,087	263	0
TOTAL	9,321,743	727,623	12,559	41,230	9,994	0

County Treas Motor Vehicle Estimate 727,623

County Treas Recreational Vehicle Estimate 12,559

County Treas 16/20M Vehicle Estimate 41,230

County Treas Commercial Vehicle Tax Estimate 9,994

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.07806

Recreational Vehicle Factor 0.00135

16/20M Vehicle Factor 0.00442

Commercial Vehicle Factor 0.00107

Watercraft Factor 0.00000

No Assurance is Provided.

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2025	Current Amount for 2026	Proposed Amount for 2027	Transfers Authorized by Statute
Road and Bridge	Special Road Machinery	411,097			68-141g
General	Technology Reserve		91,500	91,500	19-119
	Total	411097	91500	91500	
	Adjustments*				
	Adjusted Totals	411097	91500	91500	

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, 2026	Date Due		Amount Due 2026		Amount Due 2027	
						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.

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, 2026	Payments Due 2026	Payments Due 2027
Motor Graders	6/20/2022	60	5.00	2,697,050	1,158,348	622,981	622,981
2024 Kenworth	11/30/2023	84	6.99	357,866	256,730	62,598	62,598
2025 Mack Truck	10/9/2025	72	5.89	258,695	251,903	37,169	37,169
				Totals	**1,666,981**	**722,748**	**722,748**

No Assurance is Provided.

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

Cherokee County 2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	858,726	1,412,047	1,518,827
Receipts:			
Ad Valorem Tax	2,538,814	1,892,297	xxxxxxxxxxxxxxxx
Delinquent Tax	77,838	38,919	38,919
Motor Vehicle Tax	183,186	252,170	158,943
Recreational Vehicle Tax	3,267	4,811	2,745
16/20M Vehicle Tax	14,293	15,233	9,007
Commercial Vehicle Tax	2,430	4,821	2,184
Watercraft Tax	11		0
Gross Earnings (Intangible) Tax			0
Sales Tax	1,964,407	2,210,000	2,210,000
Local Alcoholic Liquor	2,544	3,776	2,479
Charges for Services	116,350	120,000	120,000
Licenses Permits Fees	342,167	350,000	350,000
Inmate Housing	285,316	450,000	825,000
Grants	35,740		
Expanded Lottery Receipts	409,665	410,000	410,000
Tax Sale	627,761		
Other	330,021	250,000	250,000
Transfer from Watercraft		11,000	
In Lieu of Taxes (IRB)			
Interest on Idle Funds	401,548	400,000	400,000
Neighborhood Revitalization Rebate		-29,358	-11,265
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**7,335,358**	**6,383,669**	**4,768,012**
Resources Available:	**8,194,084**	**7,795,716**	**6,286,839**

Cherokee County 2027

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Resources Available:	8,194,084	7,795,716	6,286,839
Expenditures:			
Commission	92,594	96,300	96,300
Clerk	147,033	188,975	179,275
Treasurer	270,686	401,150	315,150
Attorney	442,446	465,196	457,496
Register of Deeds	128,260	129,980	138,150
Sheriff and Jail	3,770,924	3,587,016	4,226,270
District Court	239,499	271,100	283,008
Courthouse	453,695	439,862	407,600
Emergency Preparedness	52,997	81,830	89,780
Human Resources	54,120	59,760	60,060
Recreation	630	4,000	4,000
Data Processing	101,502	117,500	117,500
Jury Costs	2,876	10,000	10,000
Juvenile Detention	77,758	133,200	147,048
Genealogy Society	8,000	8,000	8,000
GIS Programming	17,885	18,000	21,000
County Counselor	69,483	70,000	82,500
Economic Development	55,000	55,000	55,000
Election Equipment Lease	6,300	25,000	25,000
Solid Waste Recycling	14,782	23,520	17,520
Tax Sale	713,761	0	0
Other	61,806	0	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
Other	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	6,782,037	6,276,889	6,832,157
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,782,037**	**6,276,889**	**6,832,157**
Unencumbered Cash Balance Dec 31	1,412,047	1,518,827	xxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	2,685,690	6,276,889	6,832,157
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,832,157
		Tax Required	545,318
	Delinquent Comp Rate:	7.1%	38,718
		Amount of 2026 Ad Valorem Tax	584,036

No Assurane is Provided.

Cherokee County 2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	7.1%	0
		Amount of 2026 Ad Valorem Tax	0

No Assurance is Provided.

Cherokee County 2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	991,657	-764,812	-800,370
Receipts:			
Ad Valorem Tax	257,837	2,778,221	xxxxxxxxxxxxxxxx
Delinquent Tax	85,074	42,537	42,537
Motor Vehicle Tax	198,897	25,911	42,537
Recreational Vehicle Tax	3,548	494	4,028
16/20M Vehicle Tax	16,086	1,565	13,223
Commercial Vehicle Tax	2,638	495	3,205
Watercraft Tax	12		0
Special City & County Highway	840,331	815,061	815,483
Connecting Links	117,217		
Sale Of Assets	24,345		
Capital Lease Proceeds	258,695		

Cherokee County 2027

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Resources Available:	2,930,642	2,881,370	69,155
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	2,589,485	2,958,992	3,048,992
Lease Motor Graders	622,982	622,981	622,981
Lease 2024 Kenworth	62,598	62,598	62,598
Lease 2025 Mack Truck	9,292	37,169	37,169
Transfer to Special Road Machinery	411,097		
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,695,454**	**3,681,740**	**3,771,740**
Unencumbered Cash Balance Dec 31	-764,812	-800,370	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amoun	275,959	3,681,740	3,771,740
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,771,740
		Tax Required	3,702,585
	Delinquent Comp Rate:	7.1%	262,884
		Amount of 2026 Ad Valorem Tax	3,965,469

No Assurance is Provided.

Cherokee County 2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraisal**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	132,050	120,409	58,482
Receipts:			
Ad Valorem Tax	291,255	280,806	xxxxxxxxxxxxxxx
Delinquent Tax	11,906	5,953	5,953
Motor Vehicle Tax	30,772	28,955	23,586
Recreational Vehicle Tax	549	553	407
16/20 M Vehicle Tax	2,047	1,749	1,336
Commercial Vehicle Tax	408	554	324
Watercraft Tax	2		0
Fees	4,438		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-4,357	-5,858
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**341,377**	**314,213**	**25,748**
Resources Available:	**473,427**	**434,622**	**84,230**
Expenditures:			
General Government	353,018	376,140	367,800
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**353,018**	**376,140**	**367,800**
Unencumbered Cash Balance Dec 31	120,409	58,482	xxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amoun	308,377	376,140	367,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	367,800
		Tax Required	283,570
	Delinquent Comp Rate:	7.1%	20,133
		Amount of 2026 Ad Valorem Tax	303,703

Adopted Budget **Health**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	598,395	450,485	331,596
Receipts:			
Ad Valorem Tax	70,570	112,467	xxxxxxxxxxxxxxx
Delinquent Tax	1,780	890	890
Motor Vehicle Tax	6,005	7,012	9,447
Recreational Vehicle Tax	107	134	163
16/20 M Vehicle Tax	1	424	535
Commercial Vehicle Tax	80	134	130
Watercraft Tax			0
Charges for Services	11,984	12,000	12,000
Grants	271,557	270,000	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,149	-3,502
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**362,084**	**401,912**	**19,663**
Resources Available:	**960,479**	**852,397**	**351,259**
Expenditures:			
Health	509,994	520,801	520,801
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**509,994**	**520,801**	**520,801**
Unencumbered Cash Balance Dec 31	450,485	331,596	xxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amoun	74,683	520,801	520,801
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	520,801
		Tax Required	169,542
	Delinquent Comp Rate:	7.1%	12,037
		Amount of 2026 Ad Valorem Tax	181,579

No Assurance is Provided.

Cherokee County 2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Direct Election**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	137,075	170,617	96,798
Receipts:			
Ad Valorem Tax	123,525	124,387	xxxxxxxxxxxxxxxx
Delinquent Tax	6,720	3,360	3,360
Motor Vehicle Tax	23,445	12,286	10,448
Recreational Vehicle Tax	418	234	180
16/20 M Vehicle Tax	687	742	592
Commercial Vehicle Tax	311	235	144
Watercraft Tax	1		0
Other	7,154		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-2,013	-2,297
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**162,261**	**139,231**	**12,427**
Resources Available:	**299,336**	**309,848**	**109,225**
Expenditures:			
General Government	128,719	213,050	220,400
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**128,719**	**213,050**	**220,400**
Unencumbered Cash Balance Dec 31	170,617	96,798	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amoun	130,850	213,050	220,400
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	220,400
		Tax Required	111,175
	Delinquent Comp Rate:	7.1%	7,893
		Amount of 2026 Ad Valorem Tax	119,068

Adopted Budget

Noxious Weed	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	75,861	88,242	45,318
Receipts:			
Ad Valorem Tax	47,438	28,556	xxxxxxxxxxxxxxxx
Delinquent Tax	2,691	1,346	1,346
Motor Vehicle Tax	7,975	4,714	2,399
Recreational Vehicle Tax	142	90	41
16/20 M Vehicle Tax	563	285	136
Commercial Vehicle Tax	106	90	33
Watercraft Tax	1	26	0
Sale of Chemicals	43,877	25,000	25,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-443	-652
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**102,793**	**59,664**	**28,303**
Resources Available:	**178,654**	**147,906**	**73,621**
Expenditures:			
Public Works	90,412	102,588	105,195
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**90,412**	**102,588**	**105,195**
Unencumbered Cash Balance Dec 31	88,242	45,318	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amoun	50,203	102,588	105,195
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	105,195
		Tax Required	31,574
	Delinquent Comp Rate:	7.1%	2,242
		Amount of 2026 Ad Valorem Tax	33,816

No Assurance is Provided.

Cherokee County 2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Extention Council**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	28,323	32,739	14,969
Receipts:			
Ad Valorem Tax	216,548	209,252	xxxxxxxxxxxxxxx
Delinquent Tax	10,408	5,204	5,204
Motor Vehicle Tax	28,057	21,520	17,576
Recreational Vehicle Tax	500	411	303
16/20 M Vehicle Tax	1,698	1,300	996
Commercial Vehicle Tax	372	411	241
Watercraft Tax	2		0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-3,246	-4,972
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**257,585**	**234,852**	**19,348**
Resources Available:	**285,908**	**267,591**	**34,317**
Expenditures:			
Appropriation to Ext Council Treas	253,169	252,622	275,015
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**253,169**	**252,622**	**275,015**
Unencumbered Cash Balance Dec 31	32,739	14,969	xxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amoun	229,192	252,622	275,015
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	275,015
		Tax Required	240,698
	Delinquent Comp Rate:	7.1%	17,090
		Amount of 2026 Ad Valorem Tax	257,788

Adopted Budget **Conservation District**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	2,802	6,404	8,205
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax	3,602	1,801	1,500
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**3,602**	**1,801**	**1,500**
Resources Available:	**6,404**	**8,205**	**9,705**
Expenditures:			
Appropriations to District Treas	0	0	0
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	6,404	8,205	xxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	7.1%	0
		Amount of 2026 Ad Valorem Tax	0

No Assurance is Provided.

Cherokee County 2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fair**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	1,501	1,858	778
Receipts:			
Ad Valorem Tax	14,018	27,529	xxxxxxxxxxxxxxxx
Delinquent Tax	554	277	277
Motor Vehicle Tax	1,657	1,402	2,312
Recreational Vehicle Tax	30	27	40
16/20 M Vehicle Tax	76	85	131
Commercial Vehicle Tax	22	27	32
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-427	-452
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**16,357**	**28,920**	**2,340**
Resources Available:	**17,858**	**30,778**	**3,118**
Expenditures:			
Appropriation to Fair Treasurer	16,000	30,000	25,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**16,000**	**30,000**	**25,000**
Unencumbered Cash Balance Dec 31	1,858	778	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amoun	14,932	30,000	25,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,000
		Tax Required	21,882
	Delinquent Comp Rate:	7.1%	1,554
		Amount of 2026 Ad Valorem Tax	23,436

Adopted Budget **Emergency Medical Services**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	8,124	10,985	7,572
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax	2,861	1,430	1,300
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	**2,861**	**1,430**	**1,300**
Resources Available:	**10,985**	**12,415**	**8,872**
Expenditures:			
Appropriations to Amb District Treas		4,843	8,872
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**4,843**	**8,872**
Unencumbered Cash Balance Dec 31	10,985	7,572	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amoun	0	4,843	8,872
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,872
		Tax Required	0
	Delinquent Comp Rate:	7.1%	0
		Amount of 2026 Ad Valorem Tax	0

No Assurance is Provided.

Cherokee County 2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Elderly Services**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	19,307	-3,428	-20,832
Receipts:			
Ad Valorem Tax	35,266	23,567	xxxxxxxxxxxxxxxx
Delinquent Tax	1,595	798	
Motor Vehicle Tax	4,396	3,509	1,980
Recreational Vehicle Tax	78	67	34
16/20 M Vehicle Tax	338	212	112
Commercial Vehicle Tax	58	67	27
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-366	-1,248
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**41,731**	**27,854**	**905**
Resources Available:	**61,038**	**24,426**	**-19,927**
Expenditures:			
Elderly Programs	64,466	45,258	40,466
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**64,466**	**45,258**	**40,466**
Unencumbered Cash Balance Dec 31	-3,428	-20,832	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amoun	37,370	45,258	40,466
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	40,466
		Tax Required	60,393
	Delinquent Comp Rate:	7.1%	4,288
		Amount of 2026 Ad Valorem Tax	64,681

Adopted Budget **Mental Health**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	13,430	15,537	7,130
Receipts:			
Ad Valorem Tax	108,978	104,348	xxxxxxxxxxxxxxxx
Delinquent Tax	4,863	2,432	2,432
Motor Vehicle Tax	12,515	10,821	8,765
Recreational Vehicle Tax	223	207	151
16/20 M Vehicle Tax	818	654	497
Commercial Vehicle Tax	166	207	120
Watercraft Tax	1		0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,619	-2,244
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**127,564**	**117,050**	**9,721**
Resources Available:	**140,994**	**132,587**	**16,851**
Expenditures:			
Public Health	125,457	125,457	125,457
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**125,457**	**125,457**	**125,457**
Unencumbered Cash Balance Dec 31	15,537	7,130	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amoun	115,249	125,457	125,457
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	125,457
		Tax Required	108,606
	Delinquent Comp Rate:	7.1%	7,711
		Amount of 2026 Ad Valorem Tax	116,317

No Assurance is Provided.

Cherokee County 2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Retardation**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	12,885	14,046	7,441
Receipts:			
Ad Valorem Tax	104,699	101,331	xxxxxxxxxxxxxxxx
Delinquent Tax	4,403	2,202	2,202
Motor Vehicle Tax	10,954	10,407	8,511
Recreational Vehicle Tax	195	199	147
16/20 M Vehicle Tax	764	629	482
Commercial Vehicle Tax	145	199	117
Watercraft Tax	1		0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,572	-2,133
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**121,161**	**113,395**	**9,326**
Resources Available:	**134,046**	**127,441**	**16,767**
Expenditures:			
Public Health	120,000	120,000	120,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**120,000**	**120,000**	**120,000**
Unencumbered Cash Balance Dec 31	14,046	7,441	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amoun	110,837	120,000	120,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	120,000
		Tax Required	103,233
	Delinquent Comp Rate:	7.1%	7,330
		Amount of 2026 Ad Valorem Tax	110,563

Adopted Budget **Employee Benefits**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	987,644	777,254	215,035
Receipts:			
Ad Valorem Tax	3,066,694	2,751,598	xxxxxxxxxxxxxxxx
Delinquent Tax	102,821	51,411	51,411
Motor Vehicle Tax	289,674	304,722	231,120
Recreational Vehicle Tax	5,167	5,816	3,989
16/20 M Vehicle Tax	8,759	18,408	13,096
Commercial Vehicle Tax	3,842	5,826	3,174
Watercraft Tax	17		0
Reimbursements	198,551		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-83,999
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**3,675,525**	**3,137,781**	**218,791**
Resources Available:	**4,663,169**	**3,915,035**	**433,826**
Expenditures:			
General Governments	3,885,915	3,700,000	4,500,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**3,885,915**	**3,700,000**	**4,500,000**
Unencumbered Cash Balance Dec 31	777,254	215,035	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amoun	3,245,388	3,700,000	4,500,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,500,000
		Tax Required	4,066,174
	Delinquent Comp Rate:	7.1%	288,698
		Amount of 2026 Ad Valorem Tax	4,354,872

No Assurance is Provided.

Cherokee County 2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	436,937		
Receipts:			
Ad Valorem Tax	226,130		xxxxxxxxxxxxxxxx
Delinquent Tax	8,915		
Motor Vehicle Tax	24,021		
Recreational Vehicle Tax	429		
16/20 M Vehicle Tax	1,430		
Commercial Vehicle Tax	319		
Watercraft Tax	1		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**261,245**		
Resources Available:	**698,182**		
Expenditures:			
Public Works	147,697		
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**147,697**		
Unencumbered Cash Balance Dec 31	550,485	0	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amoun	238,419	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	7.1%	0
		Amount of 2026 Ad Valorem Tax	251,823

Adopted Budget **0**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	7.1%	0
		Amount of 2026 Ad Valorem Tax	0

No Assurance is Provided.

Cherokee County 2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks and Recreation**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	14,923	17,468	15,244
Receipts:			
Local Alcohol Liquor Fund	2,545	3,776	2,479
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,545**	**3,776**	**2,479**
Resources Available:	**17,468**	**21,244**	**17,723**
Expenditures:			
Recreation		6,000	6,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**6,000**	**6,000**
Unencumbered Cash Balance Dec 31	17,468	15,244	11,723
2025/2026/2027 Budget Authority Amoun	0	6,000	6,000

Adopted Budget

Special Alcohol	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	-1,827	-6,916	-2,210
Receipts:			
Local Alcohol Liquor Fund	23,276	23,918	22,584
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**23,276**	**23,918**	**22,584**
Resources Available:	**21,449**	**17,002**	**20,374**
Expenditures:			
Public Health	28,365	19,212	20,374
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**28,365**	**19,212**	**20,374**
Unencumbered Cash Balance Dec 31	-6,916	-2,210	0
2025/2026/2027 Budget Authority Amoun	0	19,212	20,374

Cherokee County 2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Tourism and Promotion**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transient Guest Tax	6,386	7,000	7,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,386**	**7,000**	**7,500**
Resources Available:	**6,386**	**7,000**	**7,500**
Expenditures:			
Tourism and Promotion	6,386	7,000	7,500
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,386**	**7,000**	**7,500**
Unencumbered Cash Balance Dec 31	0	0	0
2025/2026/2027 Budget Authority Amount	0	8,000	7,500

Adopted Budget

Law Enforcement VIN Fee	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	-4,936	-11,721	0
Receipts:			
Fees	22,555	24,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**22,555**	**24,000**	**25,000**
Resources Available:	**17,619**	**12,279**	**25,000**
Expenditures:			
Public Safety	29,340	12,279	25,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**29,340**	**12,279**	**25,000**
Unencumbered Cash Balance Dec 31	-11,721	0	0
2025/2026/2027 Budget Authority Amount	0	26,000	25,000

No assurance is Provided.

Cherokee County 2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Emergency Telephone Tax**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	-799	-16,904	0
Receipts:			
Telephone Tax	203,828	205,000	205,000
Interest on Idle Funds	90	100	100
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**203,918**	**205,100**	**205,100**
Resources Available:	**203,119**	**188,196**	**205,100**
Expenditures:			
Public Safety	220,023	188,196	205,100
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**220,023**	**188,196**	**205,100**
Unencumbered Cash Balance Dec 31	-16,904	0	0
2025/2026/2027 Budget Authority Amoun	0	214,577	205,100

Adopted Budget

Prosecuting Attorney Training	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	6,039	2,258	30
Receipts:			
Fees	2,701	2,800	2,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,701**	**2,800**	**2,800**
Resources Available:	**8,740**	**5,058**	**2,830**
Expenditures:			
Public Safety	6,482	5,028	2,830
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,482**	**5,028**	**2,830**
Unencumbered Cash Balance Dec 31	2,258	30	0
2025/2026/2027 Budget Authority Amoun	0	5,028	2,830

No Assurance is Provided.

Cherokee County 2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Spider Program**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	16,686	25,193	26,193
Receipts:			
Fees	9,450	9,500	9,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,450**	**9,500**	**9,500**
Resources Available:	**26,136**	**34,693**	**35,693**
Expenditures:			
Public Safety	943	8,500	9,500
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**943**	**8,500**	**9,500**
Unencumbered Cash Balance Dec 31	25,193	26,193	26,193
2025/2026/2027 Budget Authority Amoun	0	8,500	9,500

Adopted Budget **Half Cent Sales Tax**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	1,645,697	1,988,937	1,750,808
Receipts:			
Sales Tax	997,062	1,061,871	1,061,871
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**997,062**	**1,061,871**	**1,061,871**
Resources Available:	**2,642,759**	**3,050,808**	**2,812,679**
Expenditures:			
Emergency Medical Services	653,822	645,157	641,128
Improvements		654,843	
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**653,822**	**1,300,000**	**641,128**
Unencumbered Cash Balance Dec 31	1,988,937	1,750,808	2,171,551
2025/2026/2027 Budget Authority Amoun	0	1,300,000	641,128

No Assurance is Provided.

Cherokee County 2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Opioid Settlement**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	106,721	137,721	78,237
Receipts:			
Settlements	31,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**31,000**	**0**	**0**
Resources Available:	**137,721**	**137,721**	**78,237**
Expenditures:			
Health		59,484	78,237
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**59,484**	**78,237**
Unencumbered Cash Balance Dec 31	137,721	78,237	0
2025/2026/2027 Budget Authority Amount	0	59,484	78,237

Adopted Budget

0	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
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 (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2025/2026/2027 Budget Authority Amount	0	0	0

No Assurance is Provided.

Cherokee County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2025 is reported)

2027

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Reg of Deeds Technology		Co Treas Technology		Spec Rd Mach and Equip		Spec Hwy Improvement		Co Clerk Technology		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	63,201	Cash Balance Jan 1	22,251	Cash Balance Jan 1	1,278,029	Cash Balance Jan 1	1,264	Cash Balance Jan 1	31,523	1,396,268
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	24,756	Fees	6,189	Operating Transfers	411,097			Fees	6,189	
Total Receipts	24,756	Total Receipts	6,189	Total Receipts	411,097	Total Receipts	0	Total Receipts	6,189	448,231
Resources Available:	87,957	Resources Available:	28,440	Resources Available:	1,689,126	Resources Available:	1,264	Resources Available:	37,712	1,844,499
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
General Government	6,389	General Government						General Government	700	
0										
Total Expenditures	6,389	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	700	7,089
Cash Balance Dec 31	81,568	Cash Balance Dec 31	28,440	Cash Balance Dec 31	1,689,126	Cash Balance Dec 31	1,264	Cash Balance Dec 31	37,012	**1,837,410** **
										1,837,410 **

**Note: These two block figures should agree.

No Assurance is Provided.

Cherokee County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2025 is reported)

2027

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Muni Equip Reserve		Special Liability		Technology Reserve		Drug Forfeiture		Co Atty Forfeiture		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,664,221	Cash Balance Jan 1	33	Cash Balance Jan 1	-23,542	Cash Balance Jan 1	12,832	Cash Balance Jan 1	2,095	1,655,639
Receipts:		Receipts:		Receipts:	0	Receipts:		Receipts:		
Operating Transfers	0			Operating Transfers	0	Forfeitures	0	Forfeitures	2,778	
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	2,778	2,778
Resources Available:	1,664,221	Resources Available:	33	Resources Available:	-23,542	Resources Available:	12,832	Resources Available:	4,873	1,658,417
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Lease Motor Graders	622,981			Equipment	65,400	Public Safety	0	Public Safety	1,214	
Total Expenditures	622,981	Total Expenditures	0	Total Expenditures	65,400	Total Expenditures	0	Total Expenditures	1,214	689,595
Cash Balance Dec 31	1,041,240	Cash Balance Dec 31	33	Cash Balance Dec 31	-88,942	Cash Balance Dec 31	12,832	Cash Balance Dec 31	3,659	**968,822** **
										968,822 **

**Note: These two block figures should agree.

No Assurance is Provided.

Cherokee County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2025 is reported)

2027

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA SLFRF		County Building								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	426,830	Cash Balance Jan 1	6	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		426,836
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	426,830	Resources Available:	6	Resources Available:	0	Resources Available:	0	Resources Available:	0	426,836
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
General Government	278,065									
Total Expenditures	278,065	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	278,065
Cash Balance Dec 31	148,765	Cash Balance Dec 31	6	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**148,771** **
										148,771 **

**Note: These two block figures should agree.

No Assurance is Provoded.

Cherokee County 2027

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Cherokee County

will meet on September 17, 2026 at 6:00 PM at County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.

Detailed budget information is available at County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2027 Expenditures and Amount of 2026 Ad Valorem Tax establish the maximum limits of the 2027 budget.

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

	Prior Year Actual for 2025		Current Year Estimate for 2026		Proposed Budget Year for 2027		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	6,782,037	11.221	6,276,889	8.287	6,832,157	584,036	2.319
Debt Service							
Road & Bridge	3,695,454	1.153	3,681,740	12.167	3,771,740	3,965,469	15.747
Appraisal	353,018	1.288	376,140	1.230	367,800	303,703	1.206
Health	509,994	0.312	520,801	0.493	520,801	181,579	0.721
Direct Election	128,719	0.547	213,050	0.545	220,400	119,068	0.473
Noxious Weed	90,412	0.210	102,588	0.125	105,195	33,816	0.134
Extention Council	253,169	0.958	252,622	0.916	275,015	257,788	1.024
Conservation District							
Fair	16,000	0.062	30,000	0.121	25,000	23,436	0.093
Emergency Medical Servi			4,843		8,872		
Elderly Services	64,466	0.156	45,258	0.103	40,466	64,681	0.257
Mental Health	125,457	0.482	125,457	0.457	125,457	116,317	0.462
Mental Retardation	120,000	0.463	120,000	0.444	120,000	110,563	0.439
Employee Benefits	3,885,915	13.559	3,700,000	12.051	4,500,000	4,354,872	17.293
Special Bridge	147,697	1.000		1.000		251,823	1.000
Special Parks and Recreat			6,000		6,000		
Special Alcohol	28,365		19,212		20,374		
Tourism and Promotion	6,386		7,000		7,500		
Law Enforcement VIN Fe	29,340		12,279		25,000		
Emergency Telephone Tax	220,023		188,196		205,100		
Prosecuting Attorney Trai	6,482		5,028		2,830		
Spider Program	943		8,500		9,500		
Half Cent Sales Tax	653,822		1,300,000		641,128		
Opioid Settlement			59,484		78,237		
Non-Budgeted Funds-A	7,089						
Non-Budgeted Funds-B	689,595						
Non-Budgeted Funds-C	278,065						
Totals	18,092,448	31.411	17,055,087	37.939	17,908,572	10,367,150	41.168
						Revenue Neutral Rate **	*37.023*
Less: Transfers	411,097		91,500		91,500		
Net Expenditure	17,681,351		16,963,587		17,817,072		
Total Tax Levied	7,518,149		9,321,743		xxxxxxxxxxxxxxxxx		
Assessed Valuation	239,350,168		244,778,129		251,823,482		

Outstanding Indebtedness, January 1,	2024	2025	2026
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	2,566,835	1,994,939	1,666,981
Total	2,566,835	1,994,939	1,666,981

*Tax rates are expressed in mills

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

No Assurance is Provided.

Taylor Brown

County Clerk

Cherokee County 2027

2027 Neighborhood Revitalization Rebate

Budgeted Funds for 2027	2026 Ad Valorem before Rebate**	2026 Mil Rate before Rebate	Estimate 2027 NR Rebate
General	571,971	2.271	11,265
Debt Service			0
Road & Bridge	3,883,550	15.422	76,488
Appraisal	297,430	1.181	5,858
Health	177,829	0.706	3,502
Direct Election	116,608	0.463	2,297
Noxious Weed	33,117	0.132	652
Extention Council	252,463	1.003	4,972
Conservation District			0
Fair	22,952	0.091	452
Emergency Medical Services			0
Elderly Services	63,344	0.252	1,248
Mental Health	113,914	0.452	2,244
Mental Retardation	108,278	0.430	2,133
Employee Benefits	4,264,909	16.936	83,999
Special Bridge	251,823	1.000	4,960
0			0
0			0
0			0
1			0
0			0
0			0
0			0
0			0
0			0
TOTAL	10,158,188	40.339	200,070

2026 July 1 Valuation: 251,823,482

Valuation Factor: 251,823.482

Neighborhood Revitalization Subj to Rebate: 4,959,750

Neighborhood Revitalization factor: 4,959.750

**This information comes from the 2027 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

No Assurance is Provided.