CERTIFICATE

2019

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 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

			2019 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2019		2			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	**K.S.A.**				
General	79-1946	7	6,550,620	2,197,157	
Debt Service	10-113	8			
Road & Bridge	68-5,101	9	3,299,855	883,224	
Appraisal	19-436	10	271,555	181,407	
Health	65-204	10	727,546	142,877	
Direct Election	25-2201a	11	169,750	107,105	
Noxious Weed	2-1318	11	60,500	47,260	
Extention Council	2-610	12	264,706	242,884	
Conservation District	2-1970b	12	25,000	22,063	
Fair	2-219	13	12,000	10,421	
Emergency Medical Services	65-6113	13	607,584	538,203	
Elderly Services	12-1680	14	17,282	10,437	
Mental Health	19-404	14	121,457	109,023	
Mental Retardation	19-4011	15	111,457	98,222	
Employee Benefits	12-16,102	15	4,662,161	3,927,395	
Special Bridge	68-1135	16		169,606	
		16			
Special Parks and Recreation		17	3,000		
Special Alcohol		17	8,642		
Landfill		18			
Tourism and Promotion		18	6,000		
Law Enforcement VIN Fees		19	19,900		
Emergency Telephone Tax		19	225,000		
Prosecuting Attorney Training		20	2,500		
Co Attorney Spec Law Enforcement		20	629		
SPIDER Program		21	7,000		
		21			
Non-Budgeted Funds-A		22			
Non-Budgeted Funds-B		23			
Totals		xxxxx	17,174,144	8,687,284	
Budget Summary		24			
Budget Summary2					County Clerk's Use Only
Neighborhood Revitalization Rebate		25			
					Nov 1, 2018 Total Assessed Valuation

Assisted by:
The Mense CPA Firm LLC

Address:
2001 Byers Ave
Joplin, MO 64804-1835
Email:
gmense@mensecpas.com

Tax Lid Limit (from Computation Tab) **8,767,950**
Does the County need to hold an election? **NO**

Attest: August 13, 2018
County Clerk

Governing Body

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

Computation to Determine Limit for 2019

		Amount of Levy
1. Total tax levy amount in 2018 budget	+ $	8,537,105
2. Other tax entity levy in 2018 budget	- $	
Other tax entity levy in 2018 budget	- $	222,110
3. Net tax levy	$	8,314,995

2019 Budget Percentage Adjustments

4. New improvements for 2018 :			+	1,136,384
5. Increase in personal property for 2018 :				
5a. Personal property 2018	+	8,180,807		
5b. Personal property 2017	-	8,819,378		
5c. Increase in personal property (5a minus 5b)			+	0 (Use Only if > 0)
6. Valuation of property that has changed in use during 2018 :			+	0
7. Expiration of property tax abatements			+	0
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)			+	
9. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)				1,136,384
10. Total estimated valuation July 1, 2018		169,606,434		
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))				0.0067

12. Percentage adjustment increase (12 times 3)	+ $	56,087
13. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)		1.40%
14. Consumer Price Index adjustment (Line 3 times Line 14)	$	116,410
15. Total Percentage Adjustments	$	**172,497**

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

2019 Revenue Adjustments

16.	Property tax revenues for debt service in 2019 budget:			+	0
	Property tax revenues for debt service in 2018 budget:			-	0
	Increase property tax revenues spent on debt service				0
17.	Property tax revenues spent for public building commission and lease payments in the 2019 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)			+	620,195
	Property tax revenues spent for public building commission and lease payments in the 2018 budget:			-	620,740
	Increase property tax revenues spent on public building commission and lease payments				0
18.	Property tax revenues spent on special assessments in the 2019 budget: (Do not include amounts already reported in debt service levy)			+	
19.	Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 bud			+	
20.	Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:			+	
21.	Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2019 budget:			+	
22.	Law enforcement expenses - 2019 budget:		+	4,485,667	
	Law enforcement expenses - 2018 budget:		-	4,485,667	
	CPI adjustment	1.40%		62,799	
	Increased law enforcement expenses in 2019 budget: (Do not include building construction or remodeling costs)				+ 0
23.	Fire protection expenses - 2019 budget:		+		
	Fire protection expenses - 2018 budget:		-		
	CPI adjustment	1.40%		0	
	Increased fire protection expense in 2019 budget: (Do not include building construction or remodeling costs)				+ 0
24.	Emergency medical expenses - 2019 budget:		+	768,004	
	Emergency medical expenses - 2018 budget:		-	742,104	
	CPI adjustment	1.40%		10,389	
	Increased emergency medical expenses in 2019 budget: (Do not include building construction or remodeling costs)				+ 15,511
25.	**Total Revenue Adjustments**				**15,511**

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

Levies on Behalf of Another Political or Governmental Subdivision

26.	Other tax entity levy - 2019 budget:	+	242,884
	Other tax entity levy - 2019 budget:	+	22,063
	Other tax entity levy - 2019 budget:	+	
27.	**Total Levies on Behalf of Another Political or Governmental Subdivision**	+	264,947
28.	**Total Computed Tax Levy**		**8,767,950**

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)		
2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment of 0.014	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	
2019 Total Tax Levy (Less Levy for Other Governmental Units)		
Exemption from Election Requirement	**#DIV/0!**	

Other Tests - Lost Valuation Test

Assessed Valuation Loss		
2019 Tax Levy (Less Levy for other Governmental Units)		
2018 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
CPI Adjustment		116,410
2019 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2019 Mill Rate		0
Total Adjustment for Loss of Assessed Valuation		116,410
Exemption from Election Requirment		**Yes**

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

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

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,936,660	226,189	3,310	12,526	2,793	1,252
Debt Service						
Road & Bridge	1,957,243	228,595	3,344	12,661	2,821	1,267
Appraisal	170,940	19,965	292	1,106	246	111
Health	96,528	11,274	165	624	139	62
Direct Election	181,660	21,217	310	1,175	262	118
Noxious Weed	50,652	5,916	87	328	73	33
Extention Council	200,633	23,433	343	1,298	289	130
Conservation District	21,477	2,508	37	139	31	14
Fair	10,665	1,246	18	69	15	7
Emergency Medical Servi	522,386	61,012	893	3,379	753	338
Elderly Services	5,487	641	9	35	8	4
Mental Health	96,396	11,258	165	624	139	62
Mental Retardation	95,620	11,168	163	619	138	62
Employee Benefits	3,026,119	353,433	5,171	19,575	4,362	1,958
Special Bridge	164,639	19,229	281	1,065	237	107
TOTAL	8,537,105	997,084	14,588	55,223	12,306	5,525

County Treas Motor Vehicle Estimate 997,084

County Treas Recreational Vehicle Estimate 14,588

County Treas 16/20M Vehicle Estimate 55,223

County Treas Commercial Vehicle Tax Estimate 12,306

County Treas Watercraft Tax Estimate 5,525

Motor Vehicle Factor 0.11679

Recreational Vehicle Factor 0.00171

16/20M Vehicle Factor 0.00647

Commercial Vehicle Factor 0.00144

Watercraft Factor 0.00065

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

Cherokee County 2019

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General	Employee Benefits	604,373	90,000		Co Commission
General	Landfill	9,653	12,000		Co Commission
General	SPIDER	2,474			Co Commission
General	Tourim and Promotion	28			Co Commission
General	Special Parks and Recre	203			Co Commission
General	Equipment Reserve		336,000	336,000	19-119
General	Technology Reserve Fund			114,484	19-119
	Total	616,731	438,000	450,484	
	Adjustments*				
	Adjusted Totals	616,731	438,000	450,484	

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

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

Cherokee County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

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

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2018	Payments Due 2018	Payments Due 2019
Certificates of Participation Series 2	3/17/2015	70	2.50	3,351,700	1,683,200	620,740	620,195
				Totals	**1,683,200**	**620,740**	**620,195**

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

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

Cherokee County 2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	590,338	829,782	717,843
Receipts:			
Ad Valorem Tax	2,153,382	1,742,994	xxxxxxxxxxxxxxxxx
Delinquent Tax	35,412	31,010	31,010
Motor Vehicle Tax	110,527	299,202	226,189
Recreational Vehicle Tax	1,511	4,247	3,310
16/20M Vehicle Tax	16,350	18,564	12,526
Commercial Vehicle Tax	1,715	5,570	2,793
Watercraft Tax	548	2,000	1,252
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Rental Excise Tax	8	22	22
Local Alcoholic Liquor Tax	3,036	3,515	2,644
Sales and Use Tax	1,894,586	1,932,478	1,932,478
County Officers Fees	97,220	95,000	95,000
Mortgage Registration Fees	69,770	65,000	65,000
Copy Fees	5,348	5,000	5,000
Temporary Boat Fees	43	100	100
Game Licenses	947	1,000	1,000
Sheriff Reports, Copies and Service Fees	12,640	12,000	12,000
Mapping	1,070	1,000	1,000
Cereal Malt Beverage Licenses	450	500	500
Donations	50,739		
Rents	5,400	6,000	6,000
Commissary	15,700	15,000	15,000
Booking\Fingerprintind Fee	4,932	5,000	5,000
District Court Fees	15,511	15,000	15,000
Inmate Housing Charges	389,174	410,000	410,000
Inmate Jail Fees	48,095	50,000	50,000
Warrant Fees	12,341	12,000	12,000
Fax Service	1,223	1,200	1,200
Passport Fees	4,785	4,500	4,500
Other Licenses, Permits and Fees	11,335	12,000	12,000
Expanded Lottery Receipts	201,125	336,000	336,000
Sheriff Patrol and Security Charges	149,508	170,000	170,000
Grants	866,412		
Transfer from Special Motor Vehicle	148,265	148,265	138,000
In Lieu of Taxes (KAMO)	119,175	90,000	
Interest on Idle Funds	188,419	190,000	190,000
Neighborhood Revitalization Rebate			-1,162
Miscellaneous	75,971	80,000	80,000
Does miscellaneous exceed 10% of Total F			
Total Receipts	**6,712,673**	**5,764,167**	**3,835,362**
Resources Available:	**7,303,011**	**6,593,949**	**4,553,205**

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

Cherokee County 2019

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Resources Available:	7,303,011	6,593,949	4,553,205
Expenditures:			
Commission	99,049	95,000	100,000
Counselor	28,026	30,000	30,000
Clerk	122,847	134,000	140,000
Treasurer	231,952	242,265	241,500
Attorney	281,011	362,947	362,947
Human Resources	38,960	43,850	44,165
Register of Deeds	82,956	95,263	106,654
Sheriff and Jail	2,342,018	2,438,598	2,438,598
District Court	244,204	289,300	291,600
Courthouse	404,256	475,000	475,000
Emergency Preparedness	935,070	82,143	108,043
Economic Development Commission	45,000	55,000	55,000
Capital Lease Series 2015 COPS (Debt Se	617,340	620,740	620,195
Recreation	4,351	11,000	11,000
Transfer to Equipment Reserve	0	336,000	336,000
Data Processing	80,435	85,000	115,000
Jury Costs	2,600	12,000	12,000
Juvenile Detention	105,687	111,000	111,000
Genealogy Society	8,000	8,000	8,000
Emergency 911	56,198	60,000	64,525
GIS	11,885	18,500	20,000
COPS Restricted Proceeds (Sales Tax)	0	0	453,409
Transfer to Special Parks and Recreation	203	0	0
In Lieu of Taxes (USD 493)	50,000	50,000	0
Transfer to Tourism and Promotion	28	0	0
Rural Opportunity Zone (ROZ)	5,563	6,000	6,000
Transfer to SPIDER Fund	2,474	0	0
Transfer to Landfill Fund	9,653	12,000	0
Election Equipment Lease	0	0	150,000
Building Maintenance	0	50,000	50,000
Employee Benefits	56,852	0	0
Transfer to Employee Benefits Fund	604,373	90,000	0
Other	2,238	1,500	1,500
Departmental Office Supplies	0	61,000	61,000
Recycling	0	0	23,000
Transfer to Technology Reserve Fund	0	0	114,484
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal	6,473,229	5,876,106	6,550,620
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,473,229**	**5,876,106**	**6,550,620**
Unencumbered Cash Balance Dec 31	829,782	717,843	xxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amoun	4,902,760	5,501,649	6,550,620
		Non-Appropriated Balance	
See Tab A **See Tab C**		Total Expenditure/Non-Appr Balance	6,550,620
		Tax Required	1,997,415
	Delinquent Comp Rate:	10.0%	199,742
		Amount of 2018 Ad Valorem Tax	2,197,157

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

Cherokee County 2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amoun	1,341	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	10.0%	0
		Amount of 2018 Ad Valorem Tax	0

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

Cherokee County 2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	994,985	1,599,701	1,344,759
Receipts:			
Ad Valorem Tax	1,271,162	1,761,519	xxxxxxxxxxxxxxxxx
Delinquent Tax	74,614	67,171	67,171
Motor Vehicle Tax	341,475	176,430	228,595
Recreational Vehicle Tax	4,974	2,505	3,344
16/20M Vehicle Tax	24,024	10,946	12,661
Commercial Vehicle Tax	5,162	3,285	2,821
Watercraft Tax	2,567	1,179	1,267
Rental Excise Tax	20	33	33
County Equalization			
County Connecting Links	171,800		
Special City and County Highway	833,994	833,384	836,440
Grants and Reimbursed Expenses	51,716		
Reimbursement from Sewer District No 1	427,294		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-467
Miscellaneous	281	300	300
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,209,083**	**2,856,752**	**1,152,165**
Resources Available:	**4,204,068**	**4,456,453**	**2,496,924**

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

Cherokee County 2019

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Resources Available:	4,204,068	4,456,453	2,496,924
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	2,604,367	3,111,694	3,299,855
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,604,367**	**3,111,694**	**3,299,855**
Unencumbered Cash Balance Dec 31	1,599,701	1,344,759	xxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amoun	3,136,694	3,111,694	3,299,855
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,299,855
		Tax Required	802,931
	Delinquent Comp Rate:	10.0%	80,293
		Amount of 2018 Ad Valorem Tax	883,224

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

Cherokee County 2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraisal**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	64,099	137,924	72,617
Receipts:			
Ad Valorem Tax	242,455	153,846	xxxxxxxxxxxxxxxx
Delinquent Tax	9,327	8,396	8,396
Motor Vehicle Tax	39,587	33,666	19,965
Recreational Vehicle Tax	579	478	292
16/20 M Vehicle Tax	2,584	2,089	1,106
Commercial Vehicle Tax	597	627	246
Watercraft Tax	305	225	111
Rental Excise Tax	2	3	3
Fees	3,292	4,000	4,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-96
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**298,728**	**203,330**	**34,023**
Resources Available:	**362,827**	**341,254**	**106,640**
Expenditures:			
General Government	224,903	268,637	271,555
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**224,903**	**268,637**	**271,555**
Unencumbered Cash Balance Dec 31	137,924	72,617	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amoun	280,067	268,637	271,555
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	271,555
		Tax Required	164,915
	Delinquent Comp Rate:	10.0%	16,492
		Amount of 2018 Ad Valorem Tax	181,407

Adopted Budget **Health**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,243,684	1,148,396	540,694
Receipts:			
Ad Valorem Tax	20,901	86,875	xxxxxxxxxxxxxxxx
Delinquent Tax	5,305	4,776	4,776
Motor Vehicle Tax	24,321	2,885	11,274
Recreational Vehicle Tax	355	41	165
16/20 M Vehicle Tax	1,655	179	624
Commercial Vehicle Tax	367	54	139
Watercraft Tax	185	19	62
Rental Excise Tax	1	3	
Fees	40,810	40,000	40,000
Grants	415,762		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-76
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**509,662**	**134,832**	**56,964**
Resources Available:	**1,753,346**	**1,283,228**	**597,658**
Expenditures:			
Health Care Services	604,950	742,534	727,546
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**604,950**	**742,534**	**727,546**
Unencumbered Cash Balance Dec 31	1,148,396	540,694	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amoun	742,534	742,534	727,546
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	727,546
		Tax Required	129,888
	Delinquent Comp Rate:	10.0%	12,989
		Amount of 2018 Ad Valorem Tax	142,877

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

Cherokee County 2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Direct Election**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	5,284	46,531	45,687
Receipts:			
Ad Valorem Tax	136,807	163,494	xxxxxxxxxxxxxxxx
Delinquent Tax	4,076	3,670	3,670
Motor Vehicle Tax	18,331	19,011	21,217
Recreational Vehicle Tax	273	270	310
16/20 M Vehicle Tax	738	1,179	1,175
Commercial Vehicle Tax	274	354	262
Watercraft Tax	156	127	118
Rental Excise Tax	1	1	
Other	865		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-57
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**161,521**	**188,106**	**26,695**
Resources Available:	**166,805**	**234,637**	**72,382**
Expenditures:			
Election Costs	120,274	188,950	169,750
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**120,274**	**188,950**	**169,750**
Unencumbered Cash Balance Dec 31	46,531	45,687	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amoun	160,000	188,950	169,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	169,750
		Tax Required	97,368
	Delinquent Comp Rate:	10.0%	9,737
		Amount of 2018 Ad Valorem Tax	107,105

Adopted Budget **Noxious Weed**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	20,412	-704	0
Receipts:			
Ad Valorem Tax	4,364	45,587	xxxxxxxxxxxxxxxx
Delinquent Tax	1,248	1,123	1,123
Motor Vehicle Tax	7,246	601	5,916
Recreational Vehicle Tax	110	9	87
16/20 M Vehicle Tax	108	37	328
Commercial Vehicle Tax	107	11	73
Watercraft Tax	68	4	33
Rental Excise Tax		1	1
Sale of Chemicals		10,000	10,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-25
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**13,251**	**57,373**	**17,536**
Resources Available:	**33,663**	**56,669**	**17,536**
Expenditures:			
Public Works	34,367	56,669	60,500
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**34,367**	**56,669**	**60,500**
Unencumbered Cash Balance Dec 31	-704	0	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amoun	40,000	60,500	60,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	60,500
See Tab B		Tax Required	42,964
	Delinquent Comp Rate:	10.0%	4,296
		Amount of 2018 Ad Valorem Tax	47,260

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

Cherokee County 2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Extention Council**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	30,321	28,502	13,201
Receipts:			
Ad Valorem Tax	178,790	180,570	xxxxxxxxxxxxxxxxx
Delinquent Tax	5,926	5,333	5,333
Motor Vehicle Tax	24,206	24,841	23,433
Recreational Vehicle Tax	352	353	343
16/20 M Vehicle Tax	1,758	1,541	1,298
Commercial Vehicle Tax	366	462	289
Watercraft Tax	180	166	130
Rental Excise Tax		3	3
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-128
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**211,578**	**213,269**	**30,701**
Resources Available:	**241,899**	**241,771**	**43,902**
Expenditures:			
Appropriation to Extention Council Board	213,397	228,570	264,706
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**213,397**	**228,570**	**264,706**
Unencumbered Cash Balance Dec 31	28,502	13,201	xxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amoun	213,397	228,570	264,706
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	264,706
		Tax Required	220,804
	Delinquent Comp Rate:	10.0%	22,080
		Amount of 2018 Ad Valorem Tax	242,884

Adopted Budget **Conservation District**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	3,658	3,410	1,572
Receipts:			
Ad Valorem Tax	20,763	19,329	xxxxxxxxxxxxxxxxx
Delinquent Tax	726	653	653
Motor Vehicle Tax	2,940	2,886	2,508
Recreational Vehicle Tax	43	41	37
16/20 M Vehicle Tax	214	179	139
Commercial Vehicle Tax	44	54	31
Watercraft Tax	22	19	14
Rental Excise Tax		1	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-12
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**24,752**	**23,162**	**3,371**
Resources Available:	**28,410**	**26,572**	**4,943**
Expenditures:			
Appropiation to Conservation District Boa	25,000	25,000	25,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**25,000**	**25,000**	**25,000**
Unencumbered Cash Balance Dec 31	3,410	1,572	xxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amoun	25,000	25,000	25,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,000
		Tax Required	20,057
	Delinquent Comp Rate:	10.0%	2,006
		Amount of 2018 Ad Valorem Tax	22,063

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

Cherokee County 2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fair**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	719	1,450	936
Receipts:			
Ad Valorem Tax	10,751	9,599	xxxxxxxxxxxxxxxx
Delinquent Tax	268	241	241
Motor Vehicle Tax	1,541	1,494	1,246
Recreational Vehicle Tax	22	21	18
16/20 M Vehicle Tax	115	93	69
Commercial Vehicle Tax	23	28	15
Watercraft Tax	11	10	7
Rental Excise Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-6
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**12,731**	**11,486**	**1,590**
Resources Available:	**13,450**	**12,936**	**2,526**
Expenditures:			
Appropriation to Fair Board	12,000	12,000	12,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**12,000**	**12,000**	**12,000**
Unencumbered Cash Balance Dec 31	1,450	936	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amoun	12,000	12,000	12,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,000
		Tax Required	9,474
	Delinquent Comp Rate:	10.0%	947
		Amount of 2018 Ad Valorem Tax	10,421

Adopted Budget **Emergency Medical Services**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	83,497	81,070	36,946
Receipts:			
Ad Valorem Tax	510,078	470,147	xxxxxxxxxxxxxxxx
Delinquent Tax	16,963	15,267	15,267
Motor Vehicle Tax	70,922	70,847	61,012
Recreational Vehicle Tax	1,039	1,006	893
16/20 M Vehicle Tax	4,533	4,395	3,379
Commercial Vehicle Tax	1,070	1,319	753
Watercraft Tax	548	473	338
Rental Excise Tax	4	6	6
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-285
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**605,157**	**563,460**	**81,363**
Resources Available:	**688,654**	**644,530**	**118,309**
Expenditures:			
Emergency Medical Services	607,584	607,584	607,584
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**607,584**	**607,584**	**607,584**
Unencumbered Cash Balance Dec 31	81,070	36,946	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amoun	607,584	607,584	607,584
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	607,584
		Tax Required	489,275
	Delinquent Comp Rate:	10.0%	48,928
		Amount of 2018 Ad Valorem Tax	538,203

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

Cherokee County 2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Elderly Services**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	13,598	17,109	7,103
Receipts:			
Ad Valorem Tax	13,144	4,938	xxxxxxxxxxxxxxxxx
Delinquent Tax	335	320	
Motor Vehicle Tax	844	1,832	641
Recreational Vehicle Tax	11	26	9
16/20 M Vehicle Tax	63	114	35
Commercial Vehicle Tax	13	34	8
Watercraft Tax	6	12	4
Rental Excise Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-6
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**14,416**	**7,276**	**691**
Resources Available:	**28,014**	**24,385**	**7,794**
Expenditures:			
Programs for the Elderly	10,905	17,282	17,282
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**10,905**	**17,282**	**17,282**
Unencumbered Cash Balance Dec 31	17,109	7,103	xxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amoun	17,282	17,282	17,282
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	17,282
		Tax Required	9,488
	Delinquent Comp Rate:	10.0%	949
		Amount of 2018 Ad Valorem Tax	10,437

Adopted Budget **Mental Health**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	16,692	19,294	7,236
Receipts:			
Ad Valorem Tax	96,194	86,756	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,242	2,918	2,918
Motor Vehicle Tax	13,180	13,367	11,258
Recreational Vehicle Tax	192	190	165
16/20 M Vehicle Tax	954	829	624
Commercial Vehicle Tax	199	249	139
Watercraft Tax	98	89	62
Rental Excise Tax		1	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-58
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**114,059**	**104,399**	**15,109**
Resources Available:	**130,751**	**123,693**	**22,345**
Expenditures:			
Public Health	111,457	116,457	121,457
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**111,457**	**116,457**	**121,457**
Unencumbered Cash Balance Dec 31	19,294	7,236	xxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amoun	111,457	116,457	121,457
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	121,457
		Tax Required	99,112
	Delinquent Comp Rate:	10.0%	9,911
		Amount of 2018 Ad Valorem Tax	109,023

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

Cherokee County 2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Retardation**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	16,683	15,525	7,165
Receipts:			
Ad Valorem Tax	92,463	86,058	xxxxxxxxxxxxxxxx
Delinquent Tax	3,223	2,901	2,901
Motor Vehicle Tax	13,169	12,832	11,168
Recreational Vehicle Tax	192	182	163
16/20 M Vehicle Tax	955	796	619
Commercial Vehicle Tax	199	239	138
Watercraft Tax	98	86	62
Rental Excise Tax		3	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-52
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**110,299**	**103,097**	**14,999**
Resources Available:	**126,982**	**118,622**	**22,164**
Expenditures:			
Public Health	111,457	111,457	111,457
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**111,457**	**111,457**	**111,457**
Unencumbered Cash Balance Dec 31	15,525	7,165	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amoun	111,457	111,457	111,457
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	111,457
		Tax Required	89,293
	Delinquent Comp Rate:	10.0%	8,929
		Amount of 2018 Ad Valorem Tax	98,222

Adopted Budget **Employee Benefits**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	-283,966	-157	0
Receipts:			
Ad Valorem Tax	2,163,971	2,723,507	xxxxxxxxxxxxxxxx
Delinquent Tax	71,518	64,366	64,366
Motor Vehicle Tax	292,315	300,551	353,433
Recreational Vehicle Tax	4,380	4,267	5,171
16/20 M Vehicle Tax	10,184	18,647	19,575
Commercial Vehicle Tax	4,366	5,595	4,362
Watercraft Tax	2,542	2,008	1,958
Rental Excise Tax	16	14	14
Withholdings, Reimbursements and Other	815,647	820,000	820,000
Transfer from General	604,373	90,000	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-2,077
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**3,969,312**	**4,028,955**	**1,266,802**
Resources Available:	**3,685,346**	**4,028,798**	**1,266,802**
Expenditures:			
Employee Benefits	3,685,503	4,028,798	4,662,161
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**3,685,503**	**4,028,798**	**4,662,161**
Unencumbered Cash Balance Dec 31	-157	0	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amoun	3,242,409	4,029,000	4,662,161
		Non-Appropriated Balance	175,000
See Tab A		Total Expenditure/Non-Appr Balance	4,837,161
See Tab B		Tax Required	3,570,359
	Delinquent Comp Rate:	10.0%	357,036
		Amount of 2018 Ad Valorem Tax	3,927,395

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

Cherokee County 2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	372,701		
Receipts:			
Ad Valorem Tax	149,509		xxxxxxxxxxxxxxxx
Delinquent Tax	4,852		
Motor Vehicle Tax	20,314		
Recreational Vehicle Tax	297		
16/20 M Vehicle Tax	1,353		
Commercial Vehicle Tax	306		
Watercraft Tax	155		
Rental Excise Tax	1		
Grants	164,984		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**341,771**		
Resources Available:	**714,472**		
Expenditures:			
Public Works	599,252		
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**599,252**		
Unencumbered Cash Balance Dec 31	115,220		xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amoun	0		
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	
		Tax Required	
	Delinquent Comp Rate:	10.0%	
		Amount of 2018 Ad Valorem Tax	169,606

Adopted Budget 0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	10.0%	0
		Amount of 2018 Ad Valorem Tax	0

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

Cherokee County 2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks and Recreation**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	-171	2,248	2,763
Receipts:			
Local Alcoholic Liquor Tax	3,036	3,515	2,644
Transfer from General	203		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,239**	**3,515**	**2,644**
Resources Available:	**3,068**	**5,763**	**5,407**
Expenditures:			
Recreation	820	3,000	3,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**820**	**3,000**	**3,000**
Unencumbered Cash Balance Dec 31	2,248	2,763	2,407
2017/2018/2019 Budget Authority Amoun	4,051	4,208	3,000

Adopted Budget **Special Alcohol**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,933	0	709
Receipts:			
Local Alcoholic Liquor Tax	9,714	9,709	7,933
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,714**	**9,709**	**7,933**
Resources Available:	**11,647**	**9,709**	**8,642**
Expenditures:			
Public Health	11,647	9,000	8,642
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**11,647**	**9,000**	**8,642**
Unencumbered Cash Balance Dec 31	0	709	0
2017/2018/2019 Budget Authority Amoun	14,497	11,735	8,642

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

Cherokee County 2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Landfill**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	-1,000	0	0
Receipts:			
Transfer from General Fund	9,653	12,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,653**	**12,000**	**0**
Resources Available:	**8,653**	**12,000**	**0**
Expenditures:			
Sanitation	8,653	12,000	
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,653**	**12,000**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount	13,000	12,000	0

Adopted Budget **Tourism and Promotion**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	-28	1,816	2,316
Receipts:			
Transient Guess Tax	6,010	6,000	6,200
Tranfer from General	28		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,038**	**6,000**	**6,200**
Resources Available:	**6,010**	**7,816**	**8,516**
Expenditures:			
Tourism and Promotion	4,194	5,500	6,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,194**	**5,500**	**6,000**
Unencumbered Cash Balance Dec 31	1,816	2,316	2,516
2017/2018/2019 Budget Authority Amount	7,972	6,572	6,000

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

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Law Enforcement VIN Fees**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	10,599	10,273	10,000
Receipts:			
Fees	18,540	19,000	19,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**18,540**	**19,000**	**19,000**
Resources Available:	**29,139**	**29,273**	**29,000**
Expenditures:			
State of Kansas	1,768	1,900	1,900
Law Enforcemennt	17,098	17,373	18,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**18,866**	**19,273**	**19,900**
Unencumbered Cash Balance Dec 31	10,273	10,000	9,100
2017/2018/2019 Budget Authority Amoun	29,326	19,273	19,900

Adopted Budget **Emergency Telephone Tax**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	281,346	179,441	89,750
Receipts:			
Telephone Tax	113,324	125,000	135,000
Interest on Idle Funds	228	250	250
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**113,552**	**125,250**	**135,250**
Resources Available:	**394,898**	**304,691**	**225,000**
Expenditures:			
Public Safety	215,457	214,941	225,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**215,457**	**214,941**	**225,000**
Unencumbered Cash Balance Dec 31	179,441	89,750	0
2017/2018/2019 Budget Authority Amoun	369,463	381,846	225,000

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

Cherokee County 2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Prosecuting Attorney Training**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	2,516	3,122	3,622
Receipts:			
Fees	1,306	1,500	1,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,306**	**1,500**	**1,500**
Resources Available:	**3,822**	**4,622**	**5,122**
Expenditures:			
Public Safety	700	1,000	2,500
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**700**	**1,000**	**2,500**
Unencumbered Cash Balance Dec 31	3,122	3,622	2,622
2017/2018/2019 Budget Authority Amoun	4,661	3,016	2,500

Adopted Budget **Co Attorney Spec Law Enforcement**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	629	629	629
Receipts:			
Fees			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**629**	**629**	**629**
Expenditures:			
Public Safety			629
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**629**
Unencumbered Cash Balance Dec 31	629	629	0
2017/2018/2019 Budget Authority Amoun	629	629	629

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

Cherokee County 2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **SPIDER Program**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	238	429	429
Receipts:			
Fees	6,825	7,000	7,000
Transfer from General	2,474		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,299**	**7,000**	**7,000**
Resources Available:	**9,537**	**7,429**	**7,429**
Expenditures:			
Public Safety	9,108	7,000	7,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**9,108**	**7,000**	**7,000**
Unencumbered Cash Balance Dec 31	429	429	429
2017/2018/2019 Budget Authority Amount	0	7,000	7,000

See Tab A

Adopted Budget

0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
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 Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount	0	0	0

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

Cherokee County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2017 is to be shown)

2019

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Reg of Deeds Technology		Co Treasurer Technology		Special Machinery		Spec Highway Impr		Co Clerk Technology		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	33,490	Cash Balance Jan 1	6,475	Cash Balance Jan 1	100	Cash Balance Jan 1	1,264	Cash Balance Jan 1	8,067	49,396
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	19,070	Fees	4,767					Fees	4,767	
Total Receipts	19,070	Total Receipts	4,767	Total Receipts	0	Total Receipts	0	Total Receipts	4,767	28,604
Resources Available:	52,560	Resources Available:	11,242	Resources Available:	100	Resources Available:	1,264	Resources Available:	12,834	78,000
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Technology	12,731	Technology	6,322					Technology		
Total Expenditures	12,731	Total Expenditures	6,322	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	19,053
Cash Balance Dec 31	39,829	Cash Balance Dec 31	4,920	Cash Balance Dec 31	100	Cash Balance Dec 31	1,264	Cash Balance Dec 31	12,834	58,947 **
										58,947 **

**Note: These two block figures should agree.

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

Cherokee County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2017 is to be shown)

2019

Non-Budgeted Funds-B

(1) Fund Name: Equipment Reserve		(2) Fund Name: Special Liability		(3) Fund Name: Technology Reserve		(4) Fund Name:		(5) Fund Name:		
Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures		Expenditures:		Expenditures:		Expenditures		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

**Note: These two block figures should agree.

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

NOTICE OF BUDGET HEARING

The governing body of
Cherokee County
will meet on August 13, 2018 at 10:00 AM at Cherokee 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.
Detailed budget information is available at Cherokee County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Est. Tax Rate*
General	6,473,229	14.423	5,876,106	11.764	6,550,620	2,197,157	12.954
Debt Service							
Road & Bridge	2,604,367	8.505	3,111,694	11.889	3,299,855	883,224	5.207
Appraisal	224,903	1.623	268,637	1.038	271,555	181,407	1.070
Health	604,950	0.139	742,534	0.586	727,546	142,877	0.842
Direct Election	120,274	0.916	188,950	1.103	169,750	107,105	0.631
Noxious Weed	34,367	0.029	56,669	0.308	60,500	47,260	0.279
Extention Council	213,397	1.197	228,570	1.219	264,706	242,884	1.432
Conservation District	25,000	0.139	25,000	0.130	25,000	22,063	0.130
Fair	12,000	0.072	12,000	0.065	12,000	10,421	0.061
Emergency Medical Ser	607,584	3.415	607,584	3.173	607,584	538,203	3.173
Elderly Services	10,905	0.088	17,282	0.033	17,282	10,437	0.062
Mental Health	111,457	0.644	116,457	0.586	121,457	109,023	0.643
Mental Retardation	111,457	0.619	111,457	0.581	111,457	98,222	0.579
Employee Benefits	3,685,503	14.488	4,028,798	18.381	4,662,161	3,927,395	23.156
Special Bridge	599,252	1.001		1.000		169,606	1.000
Special Parks and Recre	820		3,000		3,000		
Special Alcohol	11,647		9,000		8,642		
Landfill	8,653		12,000				
Tourism and Promotion	4,194		5,500		6,000		
Law Enforcement VIN I	18,866		19,273		19,900		
Emergency Telephone T	215,457		214,941		225,000		
Prosecuting Attorney Tr	700		1,000		2,500		
Co Attorney Spec Law I					629		
SPIDER Program	9,108		7,000		7,000		
Non-Budgeted Funds-A	19,053						
Non-Budgeted Funds-B							
Totals	15,727,143	47.298	15,663,452	51.856	17,174,144	8,687,284	51.219
Less: Transfers	616,731		438,000		450,484		
Net Expenditure	15,110,412		15,225,452		16,723,660		
Total Tax Levied	7,504,433		8,537,105		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	155,670,349		164,631,933		169,606,434		

Outstanding Indebtedness, January 1,	2016	2017	2018
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	2,794,900	2,246,400	1,683,200
Total	2,794,900	2,246,400	1,683,200

*Tax rates are expressed in mills

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

Rodney D. Edmondson
Clerk

Cherokee County 2019

2019 Neighborhood Revitalization Rebate

Budgeted Funds for 2019	2018 Ad Valorem before Rebate**	2018 Mil Rate before Rebate	Estimate 2019 NR Rebate
General	2,195,878	12.947	1,162
Debt Service			0
Road & Bridge	882,710	5.204	467
Appraisal	181,301	1.069	96
Health	142,793	0.842	76
Direct Election	107,042	0.631	57
Noxious Weed	47,233	0.278	25
Extention Council	242,744	1.431	128
Conservation District	22,050	0.130	12
Fair	10,415	0.061	6
Emergency Medical Serv	537,889	3.171	285
Elderly Services	10,430	0.061	6
Mental Health	108,959	0.642	58
Mental Retardation	98,165	0.579	52
Employee Benefits	3,925,110	23.142	2,077
Special Bridge	169,606	1.000	90
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	8,682,325	51.191	4,597

2018 July 1 Valuation: 169,606,434

Valuation Factor: 169,606.434

Neighborhood Revitalization Subj to Rebate: 89,756

Neighborhood Revitalization factor: 89.756

**This information comes from the 2019 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

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

CHEROKEE COUNTY, KANSAS
SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the County's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 30, 2018, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk to calculate the tax levy needed to support the County's operations and other interested parties and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Ninety percent of Ad Valorem property taxes will be collected.
2. Sales tax receipts will increase 2%.
3. Taxes collected by the County Treasurer will be received as projected.
4. Payments from the State of Kansas from the Special City and County Highway Fund will be received as projected.
5. Expenditures for funds and departments will be spent as appropriated.
6. Unencumbered cash balances will be as projected.
7. There will not be any catastrophic events or circumstances beyond the County's control that would affect the above assumptions.