



**The Mense  
CPA Firm, LLC**  
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF  
MISSOURI SOCIETY OF CPA'S  
AMERICAN INSTITUTE OF CPA'S

To the County Commission  
Cherokee County, Kansas

Management is responsible for the accompanying projection of Cherokee County, Kansas, which comprises the projected financial receipts, expenditures and unencumbered cash – regulatory basis for the years ending December 31, 2021 and December 31, 2022 and the actual receipts, expenditures and unencumbered cash – regulatory basis for the year ended December 31, 2020, including the related summaries of significant assumptions in accordance with guidelines for the presentation of a projection established by the American Institute of Certified Public Accountants (AICPA), and for determining that the regulatory basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the projection for the years ending December 31, 2021 or 2022 nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this projection.

The financial projection is prepared under the regulatory basis of accounting in the prescribed form required by the State of Kansas, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The projected results may not be achieved as there will usually be differences between the projected and actual results because events and circumstances frequently do not occur as expected, and these differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a projection established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the projection, they might influence the user's conclusion about Cherokee County, Kansas's projected receipts, expenditures and unencumbered cash - regulatory basis. Accordingly, the projection is not designed for those who are not informed about such matters.

The Mense CPA Firm, LLC  
Certified Public Accountants

Joplin, Missouri  
September 13, 2021

2001 Byers Avenue • Joplin, Missouri 64804-1835 • 417-553-4448 • Fax 553-4447



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

| Budgeted Funds<br>for 2021 | AD Valorem<br>Levy Tax Year<br>2020 | Allocation for Year 2022 |        |            |          |            |
|----------------------------|-------------------------------------|--------------------------|--------|------------|----------|------------|
|                            |                                     | MVT                      | RVT    | 16/20M Veh | Comm Veh | Watercraft |
| General                    | 2,074,748                           | 206,332                  | 3,143  | 9,713      | 2,452    | 1,195      |
| Debt Service               |                                     |                          |        |            |          |            |
| Road & Bridge              | 2,506,384                           | 249,259                  | 3,799  | 11,734     | 2,964    | 1,444      |
| Appraisal                  | 236,361                             | 23,506                   | 358    | 1,107      | 279      | 136        |
| Health                     | 108,561                             | 10,796                   | 165    | 508        | 128      | 63         |
| Direct Election            | 93,087                              | 9,257                    | 141    | 436        | 110      | 54         |
| Noxious Weed               | 8,347                               | 830                      | 13     | 39         | 10       | 5          |
| Extension Council          | 199,313                             | 19,822                   | 302    | 933        | 236      | 115        |
| Conservation District      | 20,399                              | 2,029                    | 31     | 95         | 24       | 12         |
| Fair                       | 9,760                               | 971                      | 15     | 46         | 12       | 6          |
| Emergency Medical Servi    | 487,773                             | 48,509                   | 739    | 2,284      | 577      | 281        |
| Elderly Services           | 30,126                              | 2,996                    | 46     | 141        | 36       | 17         |
| Mental Health              | 99,569                              | 9,902                    | 151    | 466        | 118      | 57         |
| Mental Retardation         | 91,096                              | 9,059                    | 138    | 426        | 108      | 52         |
| Employee Benefits          | 3,303,435                           | 328,525                  | 5,007  | 15,465     | 3,906    | 1,904      |
| Special Bridge             | 183,084                             | 18,208                   | 277    | 857        | 216      | 106        |
| TOTAL                      | 9,432,043                           | 940,001                  | 14,325 | 44,250     | 11,176   | 5,447      |

County Treas Motor Vehicle Estimate 940,001

County Treas Recreational Vehicle Estimate 14,325

County Treas 16/20M Vehicle Estimate 44,250

County Treas Commercial Vehicle Tax Estimate 11,176

County Treas Watercraft Tax Estimate 5,447

Motor Vehicle Factor 0.09945

Recreational Vehicle Factor 0.00152

16/20M Vehicle Factor 0.00468

Commercial Vehicle Factor 0.00118

Watercraft Factor 0.00058

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



















Cherokee

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget<br>Appraisal            | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1        | 59,696                        | 43,534                            | 10,714                           |
| Receipts:                              |                               |                                   |                                  |
| Ad Valorem Tax                         | 216,244                       | 219,319                           | XXXXXXXXXXXXXXXXXX               |
| Delinquent Tax                         | 7,555                         | 7,000                             | 7,000                            |
| Motor Vehicle Tax                      | 23,043                        | 27,083                            | 23,506                           |
| Recreational Vehicle Tax               | 339                           | 414                               | 358                              |
| 16/20 M Vehicle Tax                    | 868                           | 942                               | 1,107                            |
| Commercial Vehicle Tax                 | 275                           | 337                               | 279                              |
| Watercraft Tax                         |                               | 176                               | 136                              |
| Rental Excise Tax                      | 9                             | 15                                |                                  |
| Interest on Idle Funds                 |                               |                                   |                                  |
| Neighborhood Revitalization Rebate     | -1,444                        | -2,221                            | -2,615                           |
| Miscellaneous                          | 39                            |                                   |                                  |
| Does miscellaneous exceed 10% of Total |                               |                                   |                                  |
| <b>Total Receipts</b>                  | <b>246,928</b>                | <b>253,065</b>                    | <b>29,771</b>                    |
| <b>Resources Available:</b>            | <b>306,624</b>                | <b>296,599</b>                    | <b>40,485</b>                    |
| Expenditures:                          |                               |                                   |                                  |
| General Government                     | 263,090                       | 285,885                           | 299,588                          |
| Cash Forward (2022 column)             |                               |                                   |                                  |
| Miscellaneous                          |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total |                               |                                   |                                  |
| <b>Total Expenditures</b>              | <b>263,090</b>                | <b>285,885</b>                    | <b>299,588</b>                   |
| Unencumbered Cash Balance Dec 31       | 43,534                        | 10,714                            | XXXXXXXXXXXXXXXXXX               |
| 2020/2021/2022 Budget Authority Amount | 269,389                       | 285,885                           | 299,588                          |
| Non-Appropriated Balance               |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance     |                               |                                   | 299,588                          |
| Tax Required                           |                               |                                   | 259,103                          |
| Delinquent Comp Rate: 7.2%             |                               |                                   | 18,655                           |
| Amount of 2021 Ad Valorem Tax          |                               |                                   | 277,758                          |

| Adopted Budget<br>Health               | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1        | 1,143,416                     | 1,074,570                         | 897,010                          |
| Receipts:                              |                               |                                   |                                  |
| Ad Valorem Tax                         | 102,431                       | 100,734                           | XXXXXXXXXXXXXXXXXX               |
| Delinquent Tax                         | 4,368                         | 4,000                             | 4,000                            |
| Motor Vehicle Tax                      | 17,055                        | 12,834                            | 10,796                           |
| Recreational Vehicle Tax               | 254                           | 196                               | 165                              |
| 16/20 M Vehicle Tax                    | 490                           | 447                               | 508                              |
| Commercial Vehicle Tax                 | 216                           | 160                               | 128                              |
| Watercraft Tax                         | 7                             | 83                                | 63                               |
| Rental Excise Tax                      |                               | 6                                 | 6                                |
| Fees                                   | 45,095                        | 30,000                            | 30,000                           |
| Grants                                 | 185,961                       | 150,000                           | 150,000                          |
| Interest on Idle Funds                 |                               |                                   |                                  |
| Neighborhood Revitalization Rebate     | -712                          | -1,020                            | 0                                |
| Miscellaneous                          |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total |                               |                                   |                                  |
| <b>Total Receipts</b>                  | <b>355,165</b>                | <b>297,440</b>                    | <b>195,666</b>                   |
| <b>Resources Available:</b>            | <b>1,498,581</b>              | <b>1,372,010</b>                  | <b>1,092,676</b>                 |
| Expenditures:                          |                               |                                   |                                  |
| Health Care Services                   | 424,011                       | 475,000                           | 589,640                          |
| Cash Forward (2022 column)             |                               |                                   |                                  |
| Miscellaneous                          |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total |                               |                                   |                                  |
| <b>Total Expenditures</b>              | <b>424,011</b>                | <b>475,000</b>                    | <b>589,640</b>                   |
| Unencumbered Cash Balance Dec 31       | 1,074,570                     | 897,010                           | XXXXXXXXXXXXXXXXXX               |
| 2020/2021/2022 Budget Authority Amount | 663,895                       | 778,284                           | 589,640                          |
| Non-Appropriated Balance               |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance     |                               |                                   | 589,640                          |
| Tax Required                           |                               |                                   | 0                                |
| Delinquent Comp Rate: 7.2%             |                               |                                   | 0                                |
| Amount of 2021 Ad Valorem Tax          |                               |                                   | 0                                |

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

Cherokee

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget<br>Direct Election      | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021  | Proposed Budget<br>Year for 2022 |
|--|-------------------------------|------------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1        | 67,405                        | 80,996                             | 31,789                           |
| Receipts:                              |                               |                                    |                                  |
| Ad Valorem Tax                         | 169,398                       | 86,375                             | XXXXXXXXXXXXXXXXXXXX             |
| Delinquent Tax                         | 4,543                         | 4,000                              | 4,000                            |
| Motor Vehicle Tax                      | 15,908                        | 21,207                             | 9,257                            |
| Recreational Vehicle Tax               | 226                           | 324                                | 141                              |
| 16/20 M Vehicle Tax                    | 924                           | 738                                | 436                              |
| Commercial Vehicle Tax                 | 164                           | 264                                | 110                              |
| Watercraft Tax                         |                               | 138                                | 54                               |
| Rental Excise Tax                      | 5                             | 12                                 | 12                               |
| Grant                                  | 10,952                        |                                    |                                  |
| Fees                                   |                               |                                    |                                  |
| Interest on Idle Funds                 |                               |                                    |                                  |
| Neighborhood Revitalization Rebate     | -1,113                        | -875                               | -1,104                           |
| Miscellaneous                          | 3,250                         | 3,000                              | 3,000                            |
| Does miscellaneous exceed 10% of Total |                               |                                    |                                  |
| <b>Total Receipts</b>                  | <b>204,257</b>                | <b>115,183</b>                     | <b>15,906</b>                    |
| Resources Available:                   | 271,662                       | 196,179                            | 47,695                           |
| Expenditures:                          |                               |                                    |                                  |
| Election Costs                         | 190,666                       | 164,390                            | 157,040                          |
|  |                               |                                    |                                  |
|  |                               |                                    |                                  |
|  |                               |                                    |                                  |
|  |                               |                                    |                                  |
| Cash Forward (2022 column)             |                               |                                    |                                  |
| Miscellaneous                          |                               |                                    |                                  |
| Does miscellaneous exceed 10% of Total |                               |                                    |                                  |
| <b>Total Expenditures</b>              | <b>190,666</b>                | <b>164,390</b>                     | <b>157,040</b>                   |
| Unencumbered Cash Balance Dec 31       | 80,996                        | 31,789                             | XXXXXXXXXXXXXXXXXXXX             |
| 2020/2021/2022 Budget Authority Amount | 198,900                       | 164,390                            | 157,040                          |
|  |                               | Non-Appropriated Balance           |                                  |
|  |                               | Total Expenditure/Non-Appr Balance | 157,040                          |
|  |                               | Tax Required                       | 109,345                          |
|  |                               | Delinquent Comp Rate: 7.2%         | 7,873                            |
|  |                               | Amount of 2021 Ad Valorem Tax      | 117,218                          |

Adopted Budget

| Noxious Weed                           | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021  | Proposed Budget<br>Year for 2022 |
|--|-------------------------------|------------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1        | 28,613                        | 28,628                             | 0                                |
| Receipts:                              |                               |                                    |                                  |
| Ad Valorem Tax                         | 38,148                        | 7,745                              | XXXXXXXXXXXXXXXXXXXX             |
| Delinquent Tax                         | 1,449                         | 1,400                              | 1,400                            |
| Motor Vehicle Tax                      | 6,180                         | 4,772                              | 830                              |
| Recreational Vehicle Tax               | 90                            | 73                                 | 13                               |
| 16/20 M Vehicle Tax                    | 258                           | 166                                | 39                               |
| Commercial Vehicle Tax                 | 72                            | 59                                 | 10                               |
| Watercraft Tax                         |                               | 31                                 | 5                                |
| Rental Excise Tax                      | 3                             | 3                                  | 3                                |
| Chemical Sales                         | 23,993                        | 20,000                             | 20,000                           |
|  |                               |                                    |                                  |
|  |                               |                                    |                                  |
| Interest on Idle Funds                 |                               |                                    |                                  |
| Neighborhood Revitalization Rebate     | -262                          | -78                                | -502                             |
| Miscellaneous                          |                               |                                    |                                  |
| Does miscellaneous exceed 10% of Total |                               |                                    |                                  |
| <b>Total Receipts</b>                  | <b>69,931</b>                 | <b>34,171</b>                      | <b>21,798</b>                    |
| Resources Available:                   | 98,544                        | 62,799                             | 21,798                           |
| Expenditures:                          |                               |                                    |                                  |
| Public Works                           | 69,916                        | 62,799                             | 71,550                           |
|  |                               |                                    |                                  |
|  |                               |                                    |                                  |
|  |                               |                                    |                                  |
|  |                               |                                    |                                  |
| Cash Forward (2022 column)             |                               |                                    |                                  |
| Miscellaneous                          |                               |                                    |                                  |
| Does miscellaneous exceed 10% of Total |                               |                                    |                                  |
| <b>Total Expenditures</b>              | <b>69,916</b>                 | <b>62,799</b>                      | <b>71,550</b>                    |
| Unencumbered Cash Balance Dec 31       | 28,628                        | 0                                  | XXXXXXXXXXXXXXXXXXXX             |
| 2020/2021/2022 Budget Authority Amount | 62,000                        | 64,700                             | 71,550                           |
|  |                               | Non-Appropriated Balance           |                                  |
|  |                               | Total Expenditure/Non-Appr Balance | 71,550                           |
|  |                               | Tax Required                       | 49,752                           |
|  |                               | Delinquent Comp Rate: 7.2%         | 3,582                            |
|  |                               | Amount of 2021 Ad Valorem Tax      | 53,334                           |

See Tab A

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

Cherokee

2023

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>Extention Council    | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1        | 31,656                        | 33,596                            | 7,012                            |
| Receipts:                              |                               |                                   |                                  |
| Ad Valorem Tax                         | 209,019                       | 184,943                           | XXXXXXXXXXXXXXXXXX               |
| Delinquent Tax                         | 7,114                         | 7,000                             | 7,000                            |
| Motor Vehicle Tax                      | 30,040                        | 26,176                            | 19,822                           |
| Recreational Vehicle Tax               | 445                           | 400                               | 302                              |
| 16/20 M Vehicle Tax                    | 1,021                         | 911                               | 933                              |
| Commercial Vehicle Tax                 | 367                           | 326                               | 236                              |
| Watercraft Tax                         |                               | 170                               | 115                              |
| Rental Excise Tax                      | 12                            | 13                                | 13                               |
| Interest on Idle Funds                 |                               |                                   |                                  |
| Neighborhood Revitalization Rebate     | -1,428                        | -1,873                            | -2,213                           |
| Miscellaneous                          |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total |                               |                                   |                                  |
| <b>Total Receipts</b>                  | <b>246,590</b>                | <b>218,066</b>                    | <b>26,208</b>                    |
| <b>Resources Available:</b>            | <b>278,246</b>                | <b>251,662</b>                    | <b>33,220</b>                    |
| Expenditures:                          |                               |                                   |                                  |
| Appropriation to Extention Council     | 244,650                       | 244,650                           | 252,500                          |
| Cash Forward (2022 column)             |                               |                                   |                                  |
| Miscellaneous                          |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total |                               |                                   |                                  |
| <b>Total Expenditures</b>              | <b>244,650</b>                | <b>244,650</b>                    | <b>252,500</b>                   |
| Unencumbered Cash Balance Dec 31       | 33,596                        | 7,012                             | XXXXXXXXXXXXXXXXXX               |
| 2020/2021/2022 Budget Authority Amount | 244,650                       | 244,650                           | 252,500                          |
| Non-Appropriated Balance               |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance     |                               |                                   | 252,500                          |
| Tax Required                           |                               |                                   | 219,280                          |
| Delinquent Comp Rate: 7.2%             |                               |                                   | 15,788                           |
| Amount of 2021 Ad Valorem Tax          |                               |                                   | 235,068                          |

| Adopted Budget<br>Conservation District | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 3,119                         | 3,349                             | 727                              |
| Receipts:                               |                               |                                   |                                  |
| Ad Valorem Tax                          | 21,610                        | 18,928                            | XXXXXXXXXXXXXXXXXX               |
| Delinquent Tax                          | 756                           | 750                               | 750                              |
| Motor Vehicle Tax                       | 2,824                         | 2,704                             | 2,029                            |
| Recreational Vehicle Tax                | 42                            | 41                                | 31                               |
| 16/20 M Vehicle Tax                     | 109                           | 94                                | 95                               |
| Commercial Vehicle Tax                  | 34                            | 34                                | 24                               |
| Watercraft Tax                          |                               | 18                                | 12                               |
| Rental Excise Tax                       | 1                             | 1                                 |                                  |
| Interest on Idle Funds                  |                               |                                   |                                  |
| Neighborhood Revitalization Rebate      | -146                          | -192                              | -218                             |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total  |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>25,230</b>                 | <b>22,378</b>                     | <b>2,723</b>                     |
| <b>Resources Available:</b>             | <b>28,349</b>                 | <b>25,727</b>                     | <b>3,450</b>                     |
| Expenditures:                           |                               |                                   |                                  |
| Appropriation to Conservation District  | 25,000                        | 25,000                            | 25,000                           |
| Cash Forward (2022 column)              |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total  |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>25,000</b>                 | <b>25,000</b>                     | <b>25,000</b>                    |
| Unencumbered Cash Balance Dec 31        | 3,349                         | 727                               | XXXXXXXXXXXXXXXXXX               |
| 2020/2021/2022 Budget Authority Amount  | 25,000                        | 25,000                            | 25,000                           |
| Non-Appropriated Balance                |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance      |                               |                                   | 25,000                           |
| Tax Required                            |                               |                                   | 21,550                           |
| Delinquent Comp Rate: 7.2%              |                               |                                   | 1,552                            |
| Amount of 2021 Ad Valorem Tax           |                               |                                   | 23,102                           |

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

Cherokee

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget<br>Fair                 | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1        | 1,575                         | 1,718                             | 372                              |
| Receipts:                              |                               |                                   |                                  |
| Ad Valorem Tax                         | 10,468                        | 9,056                             | XXXXXXXXXXXXXXXXXX               |
| Delinquent Tax                         | 311                           | 300                               | 300                              |
| Motor Vehicle Tax                      | 1,344                         | 1,300                             | 971                              |
| Recreational Vehicle Tax               | 20                            | 20                                | 15                               |
| 16/20 M Vehicle Tax                    | 54                            | 45                                | 46                               |
| Commercial Vehicle Tax                 | 16                            | 16                                | 12                               |
| Watercraft Tax                         |                               | 8                                 | 6                                |
| Rental Excise Tax                      | 1                             | 1                                 | 1                                |
| Interest on Idle Funds                 |                               |                                   |                                  |
| Neighborhood Revitalization Rebate     | -71                           | -92                               | -105                             |
| Miscellaneous                          |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total |                               |                                   |                                  |
| <b>Total Receipts</b>                  | <b>12,143</b>                 | <b>10,654</b>                     | <b>1,246</b>                     |
| <b>Resources Available:</b>            | <b>13,718</b>                 | <b>12,372</b>                     | <b>1,618</b>                     |
| Expenditures:                          |                               |                                   |                                  |
| Appropriation to Fair Board            | 12,000                        | 12,000                            | 12,000                           |
| Cash Forward (2022 column)             |                               |                                   |                                  |
| Miscellaneous                          |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total |                               |                                   |                                  |
| <b>Total Expenditures</b>              | <b>12,000</b>                 | <b>12,000</b>                     | <b>12,000</b>                    |
| Unencumbered Cash Balance Dec 31       | 1,718                         | 372                               | XXXXXXXXXXXXXXXXXX               |
| 2020/2021/2022 Budget Authority Amount | 12,000                        | 12,000                            | 12,000                           |
| Non-Appropriated Balance               |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance     |                               |                                   | 12,000                           |
| Tax Required                           |                               |                                   | 10,382                           |
| Delinquent Comp Rate: 7.2%             |                               |                                   | 748                              |
| Amount of 2021 Ad Valorem Tax          |                               |                                   | 11,130                           |

| Adopted Budget<br>Emergency Medical Services | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1              | 29,283                        | 83,562                            | 18,891                           |
| Receipts:                                    |                               |                                   |                                  |
| Ad Valorem Tax                               | 574,265                       | 452,605                           | XXXXXXXXXXXXXXXXXX               |
| Delinquent Tax                               | 18,135                        | 18,000                            | 18,000                           |
| Motor Vehicle Tax                            | 68,794                        | 71,896                            | 48,509                           |
| Recreational Vehicle Tax                     | 1,011                         | 1,099                             | 739                              |
| 16/20 M Vehicle Tax                          | 2,657                         | 2,501                             | 2,284                            |
| Commercial Vehicle Tax                       | 816                           | 895                               | 577                              |
| Watercraft Tax                               |                               | 467                               | 281                              |
| Rental Excise Tax                            | 26                            | 33                                | 33                               |
| Interest on Idle Funds                       |                               |                                   |                                  |
| Neighborhood Revitalization Rebate           | -3,860                        | -4,583                            | 0                                |
| Miscellaneous                                |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total       |                               |                                   |                                  |
| <b>Total Receipts</b>                        | <b>661,864</b>                | <b>542,913</b>                    | <b>70,423</b>                    |
| <b>Resources Available:</b>                  | <b>691,147</b>                | <b>626,475</b>                    | <b>89,314</b>                    |
| Expenditures:                                |                               |                                   |                                  |
| Appropriation to Ambulance Districts         | 607,585                       | 607,584                           | 84,029                           |
| Cash Forward (2022 column)                   |                               |                                   |                                  |
| Miscellaneous                                |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total       |                               |                                   |                                  |
| <b>Total Expenditures</b>                    | <b>607,585</b>                | <b>607,584</b>                    | <b>84,029</b>                    |
| Unencumbered Cash Balance Dec 31             | 83,562                        | 18,891                            | XXXXXXXXXXXXXXXXXX               |
| 2020/2021/2022 Budget Authority Amount       | 607,584                       | 607,584                           | 84,029                           |
| Non-Appropriated Balance                     |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance           |                               |                                   | 84,029                           |
| Tax Required                                 |                               |                                   | 0                                |
| Delinquent Comp Rate: 7.2%                   |                               |                                   | 0                                |
| Amount of 2021 Ad Valorem Tax                |                               |                                   | 0                                |

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| Adopted Budget                         | Prior Year      | Current Year      | Proposed Budget      |
|--|-----------------|-------------------|----------------------|
| Elderly Services                       | Actual for 2020 | Estimate for 2021 | Year for 2022        |
| Unencumbered Cash Balance Jan 1        | 213             | 7,451             | 7,324                |
| Receipts:                              |                 |                   |                      |
| Ad Valorem Tax                         | 31,550          | 27,954            | XXXXXXXXXXXXXXXXXXXX |
| Delinquent Tax                         | 423             | 400               | 400                  |
| Motor Vehicle Tax                      | 1,194           | 3,971             | 2,995                |
| Recreational Vehicle Tax               | 18              | 61                | 46                   |
| 16/20 M Vehicle Tax                    | 28              | 138               | 147                  |
| Commercial Vehicle Tax                 | 16              | 49                | 36                   |
| Watercraft Tax                         |                 | 26                | 17                   |
| Interest on Idle Funds                 |                 |                   |                      |
| Neighborhood Revitalization Rebate     | -204            | -283              | -250                 |
| Miscellaneous                          |                 |                   |                      |
| Does miscellaneous exceed 10% of Total |                 |                   |                      |
| <b>Total Receipts</b>                  | <b>33,025</b>   | <b>32,316</b>     | <b>3,386</b>         |
| <b>Resources Available:</b>            | <b>33,238</b>   | <b>39,767</b>     | <b>10,710</b>        |
| Expenditures:                          |                 |                   |                      |
| Programs for the Elderly               | 25,787          | 32,443            | 35,500               |
| Cash Forward (2022 column)             |                 |                   |                      |
| Miscellaneous                          |                 |                   |                      |
| Does miscellaneous exceed 10% of Total |                 |                   |                      |
| <b>Total Expenditures</b>              | <b>25,787</b>   | <b>32,443</b>     | <b>35,500</b>        |
| Unencumbered Cash Balance Dec 31       | 7,451           | 7,324             | XXXXXXXXXXXXXXXXXXXX |
| 2020/2021/2022 Budget Authority Amount | 32,443          | 32,443            | 35,500               |
| Non-Appropriated Balance               |                 |                   |                      |
| Total Expenditure/Non-Appr Balance     |                 |                   | 35,500               |
| Tax Required                           |                 |                   | 24,790               |
| Delinquent Comp Rate: 7.2%             |                 |                   | 1,785                |
| Amount of 2021 Ad Valorem Tax          |                 |                   | 26,575               |

| Adopted Budget                         | Prior Year      | Current Year      | Proposed Budget      |
|--|-----------------|-------------------|----------------------|
| Mental Health                          | Actual for 2020 | Estimate for 2021 | Year for 2022        |
| Unencumbered Cash Balance Jan 1        | 14,783          | 15,844            | 3,421                |
| Receipts:                              |                 |                   |                      |
| Ad Valorem Tax                         | 105,184         | 92,390            | XXXXXXXXXXXXXXXXXXXX |
| Delinquent Tax                         | 3,516           | 3,500             | 3,500                |
| Motor Vehicle Tax                      | 13,667          | 13,164            | 9,902                |
| Recreational Vehicle Tax               | 202             | 201               | 151                  |
| 16/20 M Vehicle Tax                    | 491             | 458               | 466                  |
| Commercial Vehicle Tax                 | 165             | 164               | 118                  |
| Watercraft Tax                         |                 | 86                | 57                   |
| Rental Excise Tax                      | 5               | 6                 | 6                    |
| Interest on Idle Funds                 |                 |                   |                      |
| Neighborhood Revitalization Rebate     | -712            | -935              | -1,059               |
| Miscellaneous                          |                 |                   |                      |
| Does miscellaneous exceed 10% of Total |                 |                   |                      |
| <b>Total Receipts</b>                  | <b>122,518</b>  | <b>109,034</b>    | <b>13,141</b>        |
| <b>Resources Available:</b>            | <b>137,301</b>  | <b>124,878</b>    | <b>16,562</b>        |
| Expenditures:                          |                 |                   |                      |
| Public Health                          | 121,457         | 121,457           | 121,457              |
| Cash Forward (2022 column)             |                 |                   |                      |
| Miscellaneous                          |                 |                   |                      |
| Does miscellaneous exceed 10% of Total |                 |                   |                      |
| <b>Total Expenditures</b>              | <b>121,457</b>  | <b>121,457</b>    | <b>121,457</b>       |
| Unencumbered Cash Balance Dec 31       | 15,844          | 3,421             | XXXXXXXXXXXXXXXXXXXX |
| 2020/2021/2022 Budget Authority Amount | 121,457         | 121,457           | 121,457              |
| Non-Appropriated Balance               |                 |                   |                      |
| Total Expenditure/Non-Appr Balance     |                 |                   | 121,457              |
| Tax Required                           |                 |                   | 104,895              |
| Delinquent Comp Rate: 7.2%             |                 |                   | 7,552                |
| Amount of 2021 Ad Valorem Tax          |                 |                   | 112,447              |

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| Adopted Budget                         | Prior Year      | Current Year      | Proposed Budget    |
|--|-----------------|-------------------|--------------------|
| Mental Retardation                     | Actual for 2020 | Estimate for 2021 | Year for 2022      |
| Unencumbered Cash Balance Jan 1        | 14,222          | 14,770            | 2,827              |
| Receipts:                              |                 |                   |                    |
| Ad Valorem Tax                         | 95,895          | 84,528            | XXXXXXXXXXXXXXXXXX |
| Delinquent Tax                         | 3,363           | 3,000             | 3,000              |
| Motor Vehicle Tax                      | 12,571          | 12,007            | 9,059              |
| Recreational Vehicle Tax               | 185             | 184               | 138                |
| 16/20 M Vehicle Tax                    | 486             | 418               | 426                |
| Commercial Vehicle Tax                 | 149             | 149               | 108                |
| Watercraft Tax                         |                 | 78                | 52                 |
| Rental Excise Tax                      | 5               | 6                 | 6                  |
| Interest on Idle Funds                 |                 |                   |                    |
| Neighborhood Revitalization Rebate     | -649            | -856              | -977               |
| Miscellaneous                          |                 |                   |                    |
| Does miscellaneous exceed 10% of Total |                 |                   |                    |
| <b>Total Receipts</b>                  | <b>112,005</b>  | <b>99,514</b>     | <b>11,812</b>      |
| <b>Resources Available:</b>            | <b>126,227</b>  | <b>114,284</b>    | <b>14,639</b>      |
| Expenditures:                          |                 |                   |                    |
| Public Health                          | 111,457         | 111,457           | 111,457            |
| Cash Forward (2022 column)             |                 |                   |                    |
| Miscellaneous                          |                 |                   |                    |
| Does miscellaneous exceed 10% of Total |                 |                   |                    |
| <b>Total Expenditures</b>              | <b>111,457</b>  | <b>111,457</b>    | <b>111,457</b>     |
| Unencumbered Cash Balance Dec 31       | 14,770          | 2,827             | XXXXXXXXXXXXXXXXXX |
| 2020/2021/2022 Budget Authority Amount | 111,457         | 111,457           | 111,457            |
| Non-Appropriated Balance               |                 |                   |                    |
| Total Expenditure/Non-Appr Balance     |                 |                   | 111,457            |
| Tax Required                           |                 |                   | 96,818             |
| Delinquent Comp Rate:                  |                 | 7.2%              | 6,971              |
| Amount of 2021 Ad Valorem Tax          |                 |                   | 103,789            |

| Adopted Budget                         | Prior Year       | Current Year      | Proposed Budget    |
|--|------------------|-------------------|--------------------|
| Employee Benefits                      | Actual for 2020  | Estimate for 2021 | Year for 2022      |
| Unencumbered Cash Balance Jan 1        | 1,284,764        | 2,586,634         | 1,229,588          |
| Receipts:                              |                  |                   |                    |
| Ad Valorem Tax                         | 3,799,279        | 3,065,257         | XXXXXXXXXXXXXXXXXX |
| Delinquent Tax                         | 102,954          | 100,000           | 100,000            |
| Motor Vehicle Tax                      | 479,621          | 475,701           | 328,525            |
| Recreational Vehicle Tax               | 7,118            | 7,271             | 5,007              |
| 16/20 M Vehicle Tax                    | 15,399           | 16,549            | 15,465             |
| Commercial Vehicle Tax                 | 5,936            | 5,920             | 3,906              |
| Watercraft Tax                         |                  | 3,092             | 1,904              |
| Rental Excise Tax                      | 190              | 200               | 200                |
| Interest on Idle Funds                 |                  |                   |                    |
| Neighborhood Revitalization Rebate     | -25,711          | -31,036           | -18,680            |
| Miscellaneous                          | 39,973           |                   |                    |
| Does miscellaneous exceed 10% of Total |                  |                   |                    |
| <b>Total Receipts</b>                  | <b>4,424,759</b> | <b>3,642,954</b>  | <b>436,327</b>     |
| <b>Resources Available:</b>            | <b>5,709,523</b> | <b>6,229,588</b>  | <b>1,665,915</b>   |
| Expenditures:                          |                  |                   |                    |
| Employee Benefits                      | 3,122,889        | 5,000,000         | 3,516,486          |
| Cash Forward (2022 column)             |                  |                   |                    |
| Miscellaneous                          |                  |                   |                    |
| Does miscellaneous exceed 10% of Total |                  |                   |                    |
| <b>Total Expenditures</b>              | <b>3,122,889</b> | <b>5,000,000</b>  | <b>3,516,486</b>   |
| Unencumbered Cash Balance Dec 31       | 2,586,634        | 1,229,588         | XXXXXXXXXXXXXXXXXX |
| 2020/2021/2022 Budget Authority Amount | 5,000,000        | 5,000,000         | 3,516,486          |
| Non-Appropriated Balance               |                  |                   |                    |
| Total Expenditure/Non-Appr Balance     |                  |                   | 3,516,486          |
| Tax Required                           |                  |                   | 1,850,571          |
| Delinquent Comp Rate:                  |                  | 7.2%              | 133,241            |
| Amount of 2021 Ad Valorem Tax          |                  |                   | 1,983,812          |

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| Adopted Budget                         | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021  | Proposed Budget<br>Year for 2022 |
|--|-------------------------------|------------------------------------|----------------------------------|
| Special Bridge                         |                               |                                    |                                  |
| Unencumbered Cash Balance Jan 1        | 428,247                       |                                    | 0                                |
| Receipts:                              |                               |                                    |                                  |
| Ad Valorem Tax                         | 169,517                       |                                    | XXXXXXXXXXXXXXXXXX               |
| Delinquent Tax                         | 5,462                         |                                    |                                  |
| Motor Vehicle Tax                      | 21,673                        |                                    |                                  |
| Recreational Vehicle Tax               | 318                           |                                    |                                  |
| 16/20 M Vehicle Tax                    | 837                           |                                    |                                  |
| Commercial Vehicle Tax                 | 257                           |                                    |                                  |
| Watercraft Tax                         |                               |                                    |                                  |
| Rental Excise Tax                      | 8                             |                                    |                                  |
| Interest on Idle Funds                 |                               |                                    |                                  |
| Neighborhood Revitalization Rebate     | -1,145                        |                                    |                                  |
| Miscellaneous                          |                               |                                    |                                  |
| Does miscellaneous exceed 10% of Total |                               |                                    |                                  |
| <b>Total Receipts</b>                  | <b>196,927</b>                |                                    |                                  |
| <b>Resources Available:</b>            | <b>625,174</b>                |                                    |                                  |
| Expenditures:                          |                               |                                    |                                  |
| Public Works                           | 43,095                        |                                    |                                  |
| Cash Forward (2022 column)             |                               |                                    |                                  |
| Miscellaneous                          |                               |                                    |                                  |
| Does miscellaneous exceed 10% of Total |                               |                                    |                                  |
| <b>Total Expenditures</b>              | <b>43,095</b>                 |                                    |                                  |
| Unencumbered Cash Balance Dec 31       | 582,079                       |                                    | XXXXXXXXXXXXXXXXXX               |
| 2020/2021/2022 Budget Authority Amount | 0                             | 0                                  |                                  |
|  |                               | Non-Appropriated Balance           |                                  |
| See Tab A                              |                               | Total Expenditure/Non-Appr Balance |                                  |
|  |                               | Tax Required                       |                                  |
|  |                               | Delinquent Comp Rate: 7.2%         |                                  |
|  |                               | Amount of 2021 Ad Valorem Tax      | 194,795                          |

| Adopted Budget                         | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021  | Proposed Budget<br>Year for 2022 |
|--|-------------------------------|------------------------------------|----------------------------------|
| 0                                      |                               |                                    |                                  |
| Unencumbered Cash Balance Jan 1        |                               | 0                                  | 0                                |
| Receipts:                              |                               |                                    |                                  |
| Ad Valorem Tax                         |                               | 0                                  | XXXXXXXXXXXXXXXXXX               |
| 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 |                               |                                    |                                  |
| <b>Total Receipts</b>                  | <b>0</b>                      | <b>0</b>                           | <b>0</b>                         |
| <b>Resources Available:</b>            | <b>0</b>                      | <b>0</b>                           | <b>0</b>                         |
| Expenditures:                          |                               |                                    |                                  |
| Cash Forward (2022 column)             |                               |                                    |                                  |
| Miscellaneous                          |                               |                                    |                                  |
| Does miscellaneous exceed 10% of Total |                               |                                    |                                  |
| <b>Total Expenditures</b>              | <b>0</b>                      | <b>0</b>                           | <b>0</b>                         |
| Unencumbered Cash Balance Dec 31       | 0                             | 0                                  | XXXXXXXXXXXXXXXXXX               |
| 2020/2021/2022 Budget Authority Amount | 0                             | 0                                  | 0                                |
|  |                               | Non-Appropriated Balance           |                                  |
|  |                               | Total Expenditure/Non-Appr Balance | 0                                |
|  |                               | Tax Required                       | 0                                |
|  |                               | Delinquent Comp Rate: 7.2%         | 0                                |
|  |                               | Amount of 2021 Ad Valorem Tax      | 0                                |

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>Special Parks and Recreation | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1                | 4,980                         | 6,722                             | 5,397                            |
| Receipts:                                      |                               |                                   |                                  |
| Local Alcohol Tax                              | 2,742                         | 3,175                             | 2,515                            |
|  |                               |                                   |                                  |
| Interest on Idle Funds                         |                               |                                   |                                  |
| Miscellaneous                                  |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R       |                               |                                   |                                  |
| <b>Total Receipts</b>                          | <b>2,742</b>                  | <b>3,175</b>                      | <b>2,515</b>                     |
| <b>Resources Available:</b>                    | <b>7,722</b>                  | <b>9,897</b>                      | <b>7,912</b>                     |
| Expenditures:                                  |                               |                                   |                                  |
| Recreation                                     | 1,000                         | 4,500                             | 7,912                            |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Cash Forward (2022 column)                     |                               |                                   |                                  |
| Miscellaneous                                  |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R       |                               |                                   |                                  |
| <b>Total Expenditures</b>                      | <b>1,000</b>                  | <b>4,500</b>                      | <b>7,912</b>                     |
| Unencumbered Cash Balance Dec 31               | 6,722                         | 5,397                             | 0                                |
| 2020/2021/2022 Budget Authority Amount         | 4,200                         | 6,148                             | 7,912                            |

Adopted Budget

| Special Alcohol                          | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 0                             | 0                                 | 1,495                            |
| Receipts:                                |                               |                                   |                                  |
| Local Alcohol Tax                        | 11,169                        | 13,495                            | 10,688                           |
|  |                               |                                   |                                  |
| Interest on Idle Funds                   |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>11,169</b>                 | <b>13,495</b>                     | <b>10,688</b>                    |
| <b>Resources Available:</b>              | <b>11,169</b>                 | <b>13,495</b>                     | <b>12,183</b>                    |
| Expenditures:                            |                               |                                   |                                  |
| Public Health                            | 11,169                        | 12,000                            | 12,183                           |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Cash Forward (2022 column)               |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total E |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>11,169</b>                 | <b>12,000</b>                     | <b>12,183</b>                    |
| Unencumbered Cash Balance Dec 31         | 0                             | 1,495                             | 0                                |
| 2020/2021/2022 Budget Authority Amount   | 8,000                         | 14,235                            | 12,183                           |

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br><b>Tourism and Promotion</b> | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1                | 0                             | 0                                 | 250                              |
| <b>Receipts:</b>                               |                               |                                   |                                  |
| Transient Guest Tax                            | 5,445                         | 5,800                             | 6,000                            |
| Interest on Idle Funds                         |                               |                                   |                                  |
| Miscellaneous                                  |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R       |                               |                                   |                                  |
| <b>Total Receipts</b>                          | <b>5,445</b>                  | <b>5,800</b>                      | <b>6,000</b>                     |
| <b>Resources Available:</b>                    | <b>5,445</b>                  | <b>5,800</b>                      | <b>6,250</b>                     |
| <b>Expenditures:</b>                           |                               |                                   |                                  |
| Tourism Promotion                              | 5,445                         | 5,550                             | 6,250                            |
| Cash Forward (2022 column)                     |                               |                                   |                                  |
| Miscellaneous                                  |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total E       |                               |                                   |                                  |
| <b>Total Expenditures</b>                      | <b>5,445</b>                  | <b>5,550</b>                      | <b>6,250</b>                     |
| Unencumbered Cash Balance Dec 31               | 0                             | 250                               | 0                                |
| 2020/2021/2022 Budget Authority Amount         | 6,500                         | 5,550                             | 6,250                            |

| Adopted Budget<br><b>Law Enforcement VIN Fees</b> | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1                   | 25,400                        | 22,574                            | 17,574                           |
| <b>Receipts:</b>                                  |                               |                                   |                                  |
| Fees  | 24,340                        | 25,000                            | 25,000                           |
| Interest on Idle Funds                            |                               |                                   |                                  |
| Miscellaneous                                     |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R          |                               |                                   |                                  |
| <b>Total Receipts</b>                             | <b>24,340</b>                 | <b>25,000</b>                     | <b>25,000</b>                    |
| <b>Resources Available:</b>                       | <b>49,740</b>                 | <b>47,574</b>                     | <b>42,574</b>                    |
| <b>Expenditures:</b>                              |                               |                                   |                                  |
| Public Safety                                     | 27,166                        | 30,000                            | 42,574                           |
| Cash Forward (2022 column)                        |                               |                                   |                                  |
| Miscellaneous                                     |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total E          |                               |                                   |                                  |
| <b>Total Expenditures</b>                         | <b>27,166</b>                 | <b>30,000</b>                     | <b>42,574</b>                    |
| Unencumbered Cash Balance Dec 31                  | 22,574                        | 17,574                            | 0                                |
| 2020/2021/2022 Budget Authority Amount            | 25,000                        | 30,000                            | 42,574                           |

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget                           | Prior Year      | Current Year      | Proposed Budget |
|--|-----------------|-------------------|-----------------|
| <b>Emergency Telephone Tax</b>           | Actual for 2020 | Estimate for 2021 | Year for 2022   |
| Unencumbered Cash Balance Jan 1          | 113,424         | 87,429            | 70,429          |
| Receipts:                                |                 |                   |                 |
| Telephone Tax                            | 131,708         | 133,000           | 135,000         |
|  |                 |                   |                 |
| Interest on Idle Funds                   |                 |                   |                 |
| Miscellaneous                            |                 |                   |                 |
| Does miscellaneous exceed 10% of Total F |                 |                   |                 |
| <b>Total Receipts</b>                    | <b>131,708</b>  | <b>133,000</b>    | <b>135,000</b>  |
| <b>Resources Available:</b>              | <b>245,132</b>  | <b>220,429</b>    | <b>205,429</b>  |
| Expenditures:                            |                 |                   |                 |
| Public Safety                            | 157,703         | 150,000           | 189,000         |
|  |                 |                   |                 |
|  |                 |                   |                 |
|  |                 |                   |                 |
| Cash Forward (2022 column)               |                 |                   |                 |
| Miscellaneous                            |                 |                   |                 |
| Does miscellaneous exceed 10% of Total F |                 |                   |                 |
| <b>Total Expenditures</b>                | <b>157,703</b>  | <b>150,000</b>    | <b>189,000</b>  |
| Unencumbered Cash Balance Dec 31         | 87,429          | 70,429            | 16,429          |
| 2020/2021/2022 Budget Authority Amount   | 186,451         | 186,451           | 189,000         |

Adopted Budget

|  | Prior Year      | Current Year      | Proposed Budget |
|--|-----------------|-------------------|-----------------|
| <b>Prosecuting Attorney Training</b>     | Actual for 2020 | Estimate for 2021 | Year for 2022   |
| Unencumbered Cash Balance Jan 1          | 3,942           | 4,822             | 4,322           |
| Receipts:                                |                 |                   |                 |
| Fees                                     | 1,760           | 2,000             | 2,500           |
|  |                 |                   |                 |
| Interest on Idle Funds                   |                 |                   |                 |
| Miscellaneous                            |                 |                   |                 |
| Does miscellaneous exceed 10% of Total F |                 |                   |                 |
| <b>Total Receipts</b>                    | <b>1,760</b>    | <b>2,000</b>      | <b>2,500</b>    |
| <b>Resources Available:</b>              | <b>5,702</b>    | <b>6,822</b>      | <b>6,822</b>    |
| Expenditures:                            |                 |                   |                 |
| Public Safety                            | 880             | 2,500             | 4,000           |
|  |                 |                   |                 |
|  |                 |                   |                 |
|  |                 |                   |                 |
| Cash Forward (2022 column)               |                 |                   |                 |
| Miscellaneous                            |                 |                   |                 |
| Does miscellaneous exceed 10% of Total F |                 |                   |                 |
| <b>Total Expenditures</b>                | <b>880</b>      | <b>2,500</b>      | <b>4,000</b>    |
| Unencumbered Cash Balance Dec 31         | 4,822           | 4,322             | 2,822           |
| 2020/2021/2022 Budget Authority Amount   | 3,500           | 4,000             | 4,000           |

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| Adopted Budget<br>Co Attorney Spec Law Enforcement | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1                    | 629                           | 629                               | 629                              |
| Receipts:  |                               |                                   |                                  |
| Fees   |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Interest on Idle Funds                             |                               |                                   |                                  |
| Miscellaneous                                      |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R           |                               |                                   |                                  |
| <b>Total Receipts</b>                              | <b>0</b>                      | <b>0</b>                          | <b>0</b>                         |
| <b>Resources Available:</b>                        | <b>629</b>                    | <b>629</b>                        | <b>629</b>                       |
| Expenditures:                                      |                               |                                   |                                  |
| Public Safety                                      |                               |                                   | 629                              |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Cash Forward (2022 column)                         |                               |                                   |                                  |
| Miscellaneous                                      |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R           |                               |                                   |                                  |
| <b>Total Expenditures</b>                          | <b>0</b>                      | <b>0</b>                          | <b>629</b>                       |
| Unencumbered Cash Balance Dec 31                   | 629                           | 629                               | 0                                |
| 2020/2021/2022 Budget Authority Amount             | 629                           | 629                               | 629                              |

Adopted Budget

| SPIDER Program                           | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 1,255                         | -121                              | 179                              |
| Receipts:                                |                               |                                   |                                  |
| Fees                                     | 8,240                         | 8,500                             | 8,500                            |
|  |                               |                                   |                                  |
| Interest on Idle Funds                   |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>8,240</b>                  | <b>8,500</b>                      | <b>8,500</b>                     |
| <b>Resources Available:</b>              | <b>9,495</b>                  | <b>8,379</b>                      | <b>8,679</b>                     |
| Expenditures:                            |                               |                                   |                                  |
| Public Safety                            | 9,616                         | 8,200                             | 8,600                            |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Cash Forward (2022 column)               |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>9,616</b>                  | <b>8,200</b>                      | <b>8,600</b>                     |
| Unencumbered Cash Balance Dec 31         | -121                          | 179                               | 79                               |
| 2020/2021/2022 Budget Authority Amount   | 9,000                         | 8,255                             | 8,600                            |

See Tab A

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

See Tab B

Cherokee

2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget<br>Half Cent Sales Tax    | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          |                               | 0                                 | 750,924                          |
| Receipts:                                |                               |                                   |                                  |
| Sales and Use Tax                        |                               | 750,924                           | 750,924                          |
| Interest on Idle Funds                   |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| <b>Total Receipts</b>                    | 0                             | 750,924                           | 750,924                          |
| <b>Resources Available:</b>              | 0                             | 750,924                           | 1,501,848                        |
| Expenditures:                            |                               |                                   |                                  |
| General Government                       |                               |                                   |                                  |
| Public Works                             |                               |                                   |                                  |
| Emergency Medical Services               |                               |                                   | 607,584                          |
| Cash Forward (2022 column)               |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total E |                               |                                   |                                  |
| <b>Total Expenditures</b>                | 0                             | 0                                 | 607,584                          |
| Unencumbered Cash Balance Dec 31         | 0                             | 750,924                           | 894,264                          |
| 2020/2021/2022 Budget Authority Amount   | 0                             | 0                                 | 607,584                          |

438,038.00 collections  
7.00 months  
62,576.86 avg monthly sales tax  
750,922.29 estimated for 12 months

Adopted Budget

| Co Attorney Appl Fee                     | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 17,051                        | 699                               | 1,199                            |
| Receipts:                                |                               |                                   |                                  |
| Fees                                     | 7,323                         | 7,500                             | 7,500                            |
| Interest on Idle Funds                   |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| <b>Total Receipts</b>                    | 7,323                         | 7,500                             | 7,500                            |
| <b>Resources Available:</b>              | 24,374                        | 8,199                             | 8,699                            |
| Expenditures:                            |                               |                                   |                                  |
| Public Safety                            | 23,675                        | 7,000                             | 8,600                            |
| Cash Forward (2022 column)               |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total E |                               |                                   |                                  |
| <b>Total Expenditures</b>                | 23,675                        | 7,000                             | 8,600                            |
| Unencumbered Cash Balance Dec 31         | 699                           | 1,199                             | 99                               |
| 2020/2021/2022 Budget Authority Amount   | 0                             | 0                                 | 8,600                            |

See Tab A

See Tab C

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









2022

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of  
**Cherokee County**  
will meet on September 13, 2021 at 6:30 P. M. at the County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.  
Detailed budget information is available at County Clerks Office. and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.  
Proposed Tax Rate is subject to change dependent on the final assessed valuation.

| FUND                                | Prior Year Actual for 2020 |                  | Current Year Estimate for 2021 |                  | Proposed Budget for 2022          |                               |                    |
|-------------------------------------|----------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|--------------------|
|                                     | Expenditures               | Actual Tax Rate* | Expenditures                   | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | Proposed Tax Rate* |
| General                             | 5,456,552                  | 4.583            | 5,009,776                      | 11.326           | 5,729,779                         | 1,731,288                     | 8.888              |
| Debt Service                        |                            |                  |                                |                  |                                   |                               |                    |
| Road & Bridge                       | 3,278,041                  | 14.289           | 3,416,810                      | 13.682           | 3,550,450                         | 2,205,898                     | 11.324             |
| Appraisal                           | 263,090                    | 1.281            | 285,885                        | 1.291            | 299,588                           | 277,758                       | 1.426              |
| Health                              | 424,011                    | 0.607            | 475,000                        | 0.593            | 589,640                           |                               |                    |
| Direct Election                     | 190,666                    | 1.003            | 164,390                        | 0.509            | 157,040                           | 117,218                       | 0.602              |
| Noxious Weed                        | 69,916                     | 0.226            | 62,799                         | 0.046            | 71,550                            | 53,334                        | 0.274              |
| Extention Council                   | 244,650                    | 1.238            | 244,650                        | 1.088            | 252,500                           | 235,068                       | 1.207              |
| Conservation District               | 25,000                     | 0.128            | 25,000                         | 0.112            | 25,000                            | 23,102                        | 0.119              |
| Fair                                | 12,000                     | 0.062            | 12,000                         | 0.054            | 12,000                            | 11,130                        | 0.057              |
| Emergency Medical Services          | 607,585                    | 3.401            | 607,584                        | 2.663            | 84,029                            |                               |                    |
| Elderly Services                    | 25,787                     | 0.188            | 32,443                         | 0.165            | 35,500                            | 26,575                        | 0.136              |
| Mental Health                       | 121,457                    | 0.623            | 121,457                        | 0.544            | 121,457                           | 112,447                       | 0.577              |
| Mental Retardation                  | 111,457                    | 0.568            | 111,457                        | 0.498            | 111,457                           | 103,789                       | 0.533              |
| Employee Benefits                   | 3,122,889                  | 22.498           | 5,000,000                      | 18.033           | 3,516,486                         | 1,983,812                     | 10.184             |
| Special Bridge                      | 43,095                     | 1.004            |                                | 1.000            |                                   | 194,795                       | 1.000              |
| Special Parks and Recreation        | 1,000                      |                  | 4,500                          |                  | 7,912                             |                               |                    |
| Special Alcohol                     | 11,169                     |                  | 12,000                         |                  | 12,183                            |                               |                    |
| Tourism and Promotion               | 5,445                      |                  | 5,550                          |                  | 6,250                             |                               |                    |
| Law Enforcement VIN Fees            | 27,166                     |                  | 30,000                         |                  | 42,574                            |                               |                    |
| Emergency Telephone Tax             | 157,703                    |                  | 150,000                        |                  | 189,000                           |                               |                    |
| Prosecuting Attorney Training       | 880                        |                  | 2,500                          |                  | 4,000                             |                               |                    |
| Co Attorney Special Law Enforcement |                            |                  |                                |                  | 629                               |                               |                    |
| SPIDER Program                      | 9,616                      |                  | 8,200                          |                  | 8,600                             |                               |                    |
| Half Cent Sales Tax                 |                            |                  |                                |                  | 607,584                           |                               |                    |
| Co Attorney Application Fee         | 23,675                     |                  | 7,000                          |                  | 8,600                             |                               |                    |
|                                     |                            |                  |                                |                  |                                   |                               |                    |
| Non-Budgeted Funds                  | 4,248,131                  |                  |                                |                  |                                   |                               |                    |
| <b>Totals</b>                       | <b>18,480,981</b>          | <b>51.699</b>    | <b>15,789,001</b>              | <b>51.604</b>    | <b>15,443,808</b>                 | <b>7,076,214</b>              | <b>36.327</b>      |
|                                     |                            |                  |                                |                  |                                   | <i>Revenue Neutral Rate**</i> | <b>48.536</b>      |

|                    |             |             |             |
|--------------------|-------------|-------------|-------------|
| Less: Transfers    | 258,520     | 25,000      | 741,500     |
| Net Expenditure    | 18,222,461  | 15,764,001  | 14,702,308  |
| Total Tax Levied   | 9,159,294   | 9,452,043   | 7,058,361   |
| Assessed Valuation | 177,518,241 | 183,213,552 | 194,794,858 |

Outstanding Indebtedness,

|                          | 2019      | 2020    | 2021 |
|--------------------------|-----------|---------|------|
| January 1,               |           |         |      |
| G.O. Bonds               |           |         |      |
| Revenue Bonds            |           |         |      |
| Other                    |           |         |      |
| Lease Purchase Principal | 1,100,900 | 504,500 |      |
| Total                    | 1,100,900 | 504,500 | 0    |

\*Tax rates are expressed in mills

\*\* Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13

**Kyle Rennie**

City Official Title: County Clerk

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

Cherokee

2022

**2022 Neighborhood Revitalization Rebate**

| Budgeted Funds for 2022    | 2021 Ad Valorem before Rebate** | 2021 Mil Rate before Rebate | Estimate 2022 NR Rebate |
|----------------------------|---------------------------------|-----------------------------|-------------------------|
| General                    | 1,713,812                       | 8.798                       | 16,302                  |
| Debt Service               |                                 |                             | 0                       |
| Road & Bridge              | 2,183,632                       | 11.210                      | 20,771                  |
| Appraisal                  | 274,955                         | 1.412                       | 2,615                   |
| Health                     |                                 |                             | 0                       |
| Direct Election            | 116,034                         | 0.596                       | 1,104                   |
| Noxious Weed               | 52,796                          | 0.271                       | 502                     |
| Extention Council          | 232,696                         | 1.195                       | 2,213                   |
| Conservation District      | 22,868                          | 0.117                       | 218                     |
| Fair                       | 11,017                          | 0.057                       | 105                     |
| Emergency Medical Services |                                 |                             | 0                       |
| Elderly Services           | 26,307                          | 0.135                       | 250                     |
| Mental Health              | 111,312                         | 0.571                       | 1,059                   |
| Mental Retardation         | 102,742                         | 0.527                       | 977                     |
| Employee Benefits          | 1,963,787                       | 10.081                      | 18,680                  |
| Special Bridge             | 194,795                         | 1.000                       | 1,853                   |
| 0                          |                                 |                             | 0                       |
| 0                          |                                 |                             | 0                       |
| 0                          |                                 |                             | 0                       |
| 0                          |                                 |                             | 0                       |
| 0                          |                                 |                             | 0                       |
| 0                          |                                 |                             | 0                       |
| 0                          |                                 |                             | 0                       |
| 0                          |                                 |                             | 0                       |
| 0                          |                                 |                             | 0                       |
| 0                          |                                 |                             | 0                       |
| 0                          |                                 |                             | 0                       |
| 0                          |                                 |                             | 0                       |
| TOTAL                      | 7,006,753                       | 35.970                      | 66,649                  |

2021 July 1 Valuation: 194,794,858

Valuation Factor: 194,794.858

Neighborhood Revitalization Subj to Rebate: 1,852,917

Neighborhood Revitalization factor: 1,852.917

\*\*This information comes from the 2022 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 September 13, 2021, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk to calculate the tax levy needed to support the County's operations and other interested parties and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

**Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS**

1. 92.8 percent of Ad Valorem property taxes will be collected.
2. Sales tax receipts are expected to increase 2.6 percent.
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.
8. The COVID-19 pandemic will have an effect on the County's receipts and tax collections, the specific amount is not readily determinable.