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 financial projection of Cherokee County, Kansas, which comprise the projected receipts, expenditures and unencumbered cash – regulatory basis for the years ending December 31, 2019 and December 31, 2020 and the actual receipts, expenditures and unencumbered cash – regulatory basis for the year ended December 31, 2018, 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, 2019 or 2020, or the actual results for the year ended December 31, 2018, 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 conclusions 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
August 19, 2019

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

State of Kansas
County

CERTIFICATE

2020

To the Clerk of Cherokee County, State of Kansas
We, the undersigned, officers of
Cherokee County
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2020 Adopted Budget Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	**K.S.A.**				
General	79-1946	7	5,771,021	812,035	
Debt Service	10-113	8			
Road & Bridge	68-5,101	9	3,416,810	2,531,695	
Appraisal	19-436	10	269,889	226,938	
Health	65-204	10	663,895	107,546	
Direct Election	25-2201a	11	198,900	177,704	
Noxious Weed	2-1318	11	62,000	39,986	
Extention Council	2.610	12	244,650	219,343	
Conservation District	2-1970b	12	25,000	22,658	
Fair	2-219	13	12,000	10,891	
Emergency Medical Services	65-6113	13	607,584	602,449	
Elderly Services	12-1680	14	32,443	33,276	
Mental Health	19-404	14	121,457	110,306	
Mental Retardation	19-4011	15	111,457	100,609	
Empoyee Benefits	12-16.102	15	5,000,000	3,986,136	
Special Bridge	68-1135	16		177,722	
		16			
Special Parks and Recreation		17	4,200		
Special Alcohol		17	8,000		
Tourism and Promotion		18	6,500		
Law Enforcement VIN Fees		18	25,000		
Emergency Telephone Tax		19	186,451		
Prosecuting Attorney Training		19	3,500		
Co Attorney Special Law Enforement		20			
SPIDER Program		20	9,000		
Non-Budgeted Funds-A		21			
Non-Budgeted Funds-B		22			
Totals		xxxxx	16,779,757	9,159,295	
Budget Summary		23			
Budget Summary2					
Neighborhood Revitalization Rebate		24			

County Clerk's Use Only
Nov 1, 2019 Total Assessed Valuation

Assisted by:
The Mense CPA Firm LLC

Address:
2001 Byers Ave
Joplin, MO 64804-1835

Email:
gmense@mensecpas.com

Tax Lid Limit (from Computation Tab) **9,381,528**
Does the County need to hold an election? **NO**

Attest: _____ 2019

County Clerk

Governing Body

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

Computation to Determine Limit for 2020

			Amount of Levy
1. Total tax levy amount in 2019 budget		+ $	8,687,284
2. Other tax entity levy in 2019 budget		- $	242,884
Other tax entity levy in 2019 budget		- $	22,063
3. Net tax levy		$	8,422,337

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :		+	1,198,898
5. Increase in personal property for 2019 :			
5a. Personal property 2019	+ 7,988,467		
5b. Personal property 2018	- 8,381,720		
5c. Increase in personal property (5a minus 5b)		+	0 (Use Only if > 0)
6. Valuation of property that has changed in use during 2019 :		+	2,286,344
7. Expiration of property tax abatements		+	0
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)		+	
9. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)			3,485,242
10. Total estimated valuation July 1, 2019	177,721,713		
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))			0.0200
12. Percentage adjustment increase (12 times 3)		+ $	168,472
13. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)			1.50%
14. Consumer Price Index adjustment (Line 3 times Line 14)		$	126,335
15. Total Percentage Adjustments		$	**294,807**

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

2020 Revenue Adjustments

16.	Property tax revenues for debt service in 2020 budget:			+	0
	Property tax revenues for debt service in 2019 budget:			-	0
	Increase property tax revenues spent on debt service				0
17.	Property tax revenues spent for public building commission and lease payments in the 2020 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)			+	513,958
	Property tax revenues spent for public building commission and lease payments in the 2018 budget:			-	620,195
	Increase property tax revenues spent on public building commission and lease payments				0
18.	Property tax revenues spent on special assessments in the 2020 budget: (Do not include amounts already reported in debt service levy)			+	
19.	Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bud			+	
20.	Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:			+	
21.	Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:			+	
22.	Law enforcement expenses - 2020 budget:		+ 4,965,455		
	Law enforcement expenses - 2019 budget:		- 4,485,667		
	CPI adjustment	1.50%	67,285		
	Increased law enforcement expenses in 2020 budget: (Do not include building construction or remodeling costs)			+	412,503
23.	Fire protection expenses - 2020 budget:		+		
	Fire protection expenses - 2019 budget:		-		
	CPI adjustment	1.50%	0		
	Increased fire protection expense in 2020 budget: (Do not include building construction or remodeling costs)			+	0
24.	Emergency medical expenses - 2020 budget:		+ 789,404		
	Emergency medical expenses - 2019 budget:		- 768,004		
	CPI adjustment	1.50%	11,520		
	Increased emergency medical expenses in 2020 budget: (Do not include building construction or remodeling costs)			+	9,880
25.	**Total Revenue Adjustments**				**422,383**

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

Levies on Behalf of Another Political or Governmental Subdivision

26.	Other tax entity levy - 2020 budget:	+	219,343
	Other tax entity levy - 2020 budget:	+	22,658
	Other tax entity levy - 2020 budget:	+	
27.	**Total Levies on Behalf of Another Political or Governmental Subdivision**	+	242,001
28.	**Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)**	+	
29.	**Total Computed Tax Levy**		**9,381,528**

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

Other Tests - Property Tax Decline

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

2016 Tax Levy (Less Levy for other Governmental Units)		
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
2019 Tax Levy (Less Levy for other Governmental Units)		None
Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment of 0.025	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	
2020 Total Tax Levy (Less Levy for Other Governmental Units)		
Exemption from Election Requirement	**#DIV/0!**	

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)		
2019 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
CPI Adjustment		126,335
2020 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		0
Total Adjustment for Loss of Assessed Valuation		126,335
Exemption from Election Requirment		**Yes**

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

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

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,197,157	251,736	3,807	11,934	2,585	1,289
Debt Service						
Road & Bridge	883,224	101,194	1,530	4,798	1,040	518
Appraisal	181,407	20,784	314	985	214	106
Health	142,877	16,370	248	776	168	84
Direct Election	107,105	12,271	186	582	126	63
Noxious Weed	47,260	5,415	82	257	56	28
Extention Council	242,884	27,828	421	1,319	286	142
Conservation District	22,063	2,528	38	120	26	13
Fair	10,421	1,194	18	57	12	6
Emergency Medical Servi	538,203	61,664	932	2,923	634	316
Elderly Services	10,437	1,196	18	57	12	6
Mental Health	109,023	12,491	189	592	128	64
Mental Retardation	98,222	11,254	170	534	116	58
Empoyee Benefits	3,927,395	449,975	6,804	21,333	4,623	2,303
Special Bridge	169,606	19,432	294	921	200	99
TOTAL	8,687,284	995,332	15,051	47,188	10,226	5,095

County Treas Motor Vehicle Estimate 995,332

County Treas Recreational Vehicle Estimate 15,051

County Treas 16/20M Vehicle Estimate 47,188

County Treas Commercial Vehicle Tax Estimate 10,226

County Treas Watercraft Tax Estimate 5,095

Motor Vehicle Factor 0.11457

Recreational Vehicle Factor 0.00173

16/20M Vehicle Factor 0.00543

Commercial Vehicle Factor 0.00118

Watercraft Factor 0.00059

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

Cherokee County

2020

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
General	Equipment Reserve	240,000	336,000	248,520	19-119
General	Technology Reserve		114,484	138,000	19-119
General	Road and Bridge	48,000			12-192
Special Motor Vehicle	General	149,766	150,000	150,000	8-145
Emergency Med Svs	General	44,000			Co Commission
General	Election Equipment Reserve			25,000	19-119
	Total	481,766	600,484	561,520	
	Adjustments*		150,000	150,000	
	Adjusted Totals	481,766	450,484	411,520	

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

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other											
Total Indebtedness					**0**			**0**	**0**	**0**	**0**
					0			**0**	**0**	**0**	**0**

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

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2019	Payments Due 2019	Payments Due 2020
Cert of ParticipationSeries	3/17/2015	70	2.50	3,351,700	1,100,900	620,195	513,958
				Totals	**1,100,900**	**620,195**	**513,958**

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.
See Accountant's Compilation Report and Summary of Significant Assumptions.

Cherokee County 2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	829,782	1,023,841	953,471
Receipts:			
Ad Valorem Tax	1,861,606	1,977,441	xxxxxxxxxxxxxxxx
Delinquent Tax	49,935	49,935	49,935
Motor Vehicle Tax	246,117	226,189	251,736
Recreational Vehicle Tax	3,952	3,310	3,807
16/20M Vehicle Tax	5,128	12,526	11,934
Commercial Vehicle Tax	3,483	2,793	2,585
Watercraft Tax	2,125	1,252	1,289
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Rental Excise Tax	6	22	10
Local Alcohol Liquor	1,735	2,644	2,193
Sales and Use Tax	1,983,741	1,983,741	1,983,741
Charges for Services	138,161	140,000	140,000
Licenses, Permits and Fees	350,250	350,000	350,000
Inmate Housing	417,264	418,000	418,000
Grants	88,038		
Intergovernmental Receipts	20,650		
Expanded Lottery Receipts	340,998	340,988	340,988
Transfer from Emergency Medical Service	44,000		
Donations	12,175		
Excess Jail Sales Tax			100,000
Transfers from Special Motor Vehicle	149,766	150,000	150,000
In Lieu of Taxes (IRB)(KAMO)	113,651	90,000	
Interest on Idle Funds	277,659	275,000	275,000
Neighborhood Revitalization Rebate		-1,162	-4,882
Miscellaneous	2,713	4,162	3,000
Does miscellaneous exceed 10% of Total F			
Total Receipts	**6,113,153**	**6,026,841**	**4,079,336**
Resources Available:	**6,942,935**	**7,050,682**	**5,032,807**

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

Cherokee County 2020

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Resources Available:	6,942,935	7,050,682	5,032,807
Expenditures:			
Commission	72,698	100,000	111,700
County Counselor	28,070	30,000	31,200
County Clerk	117,987	140,000	145,000
County Treasurer	244,303	241,500	287,930
County Attorney	321,322	362,947	362,947
County Register of Deeds	95,201	106,654	111,664
County Sheriff and Jail	2,519,514	2,438,598	2,512,508
District Court	194,875	291,600	291,600
County Courthouse	601,292	475,000	475,000
Emergency Preparedness	93,838	108,043	99,300
Human Resources	44,208	44,165	46,550
Capital Lease Payments on Jail (COPS)	620,740	620,195	513,958
Recreation	8,686	11,000	11,000
Data Processing	75,281	115,000	115,000
Jury Costs	6,483	12,000	12,000
Juvenile Detention	76,052	111,000	108,000
Genealogy Society	8,000	8,000	8,000
Emergency 911 Mapping	56,483	64,525	56,234
GIS Programming	12,634	20,000	20,000
Departmental Office Supplies	57,873	61,000	0
Economic Development	55,042	55,000	55,000
In Lieu of Taxes (USD493)	50,000	0	0
Rural Opportunity Zone (ROZ)	6,000	6,000	6,000
Election Equipment Lease	0	150,000	0
Building Maintenance	1,000	50,000	50,000
Solid Waste Recycling	13,097	23,000	27,410
Other	250,415	1,500	1,500
Transfer to Road and Bridge	48,000	0	0
Transfer to Equipment Reserve Fund	240,000	336,000	148,520
Transfer to Technology Reserve Fund	0	114,484	138,000
Transfer to Election Equipment Reserve Fu	0	0	25,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal	5,919,094	6,097,211	5,771,021
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,919,094**	**6,097,211**	**5,771,021**
Unencumbered Cash Balance Dec 31	1,023,841	953,471	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amoun	5,501,649	6,550,620	5,771,021
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	5,771,021
		Tax Required	738,214
	Delinquent Comp Rate:	10.0%	73,821
		Amount of 2019 Ad Valorem Tax	812,035

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

Cherokee County 2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	10.0%	0
		Amount of 2019 Ad Valorem Tax	0

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

Cherokee County 2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,599,701	975,831	21,608
Receipts:			
Ad Valorem Tax	1,881,451	794,902	xxxxxxxxxxxxxxxxx
Delinquent Tax	70,432	70,432	70,432
Motor Vehicle Tax	190,958	228,595	101,194
Recreational Vehicle Tax	2,827	3,344	1,530
16/20M Vehicle Tax	21,304	12,661	4,798
Commercial Vehicle Tax	2,054	2,821	1,040
Watercraft Tax	1,252	1,267	518
Rental Excise Tax	3	33	
Intergovernmental Receipts	340,761		
County Connecting Links	145,659		
Special City and County Highway	854,591	815,221	928,368
Grants and Reimbursed Expenses	167,967		
Transfers from General	48,000		
Interest on Idle Funds	8,546	4,000	1,000
Neighborhood Revitalization Rebate		-467	-15,219
Miscellaneous			
Does miscellaneous exceed 10% of Total R	815,221		
Total Receipts	**3,735,805**	**1,932,809**	**1,093,661**
Resources Available:	**5,335,506**	**2,908,640**	**1,115,269**

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

Cherokee County 2020

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Resources Available:	5,335,506	2,908,640	1,115,269
Expenditures from detail page:			
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	0	0	0
Public Works	4,359,675	2,887,032	3,416,810
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,359,675**	**2,887,032**	**3,416,810**
Unencumbered Cash Balance Dec 31	975,831	21,608	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amoun	3,111,694	3,299,855	3,416,810
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	3,416,810
		Tax Required	2,301,541
	Delinquent Comp Rate:	10.0%	230,154
		Amount of 2019 Ad Valorem Tax	2,531,695

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

Cherokee County 2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraisal**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	137,924	105,213	30,547
Receipts:			
Ad Valorem Tax	164,304	163,266	xxxxxxxxxxxxxxxx
Delinquent Tax	8,996	8,996	8,996
Motor Vehicle Tax	32,648	19,965	20,784
Recreational Vehicle Tax	498	292	314
16/20 M Vehicle Tax	2,543	1,106	985
Commercial Vehicle Tax	392	246	214
Watercraft Tax	239	111	106
Rental Excise Tax	0	3	
Fees	2,687	3,000	3,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-96	-1,364
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**212,307**	**196,889**	**33,035**
Resources Available:	**350,231**	**302,102**	**63,582**
Expenditures:			
General Government	245,018	271,555	269,889
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**245,018**	**271,555**	**269,889**
Unencumbered Cash Balance Dec 31	105,213	30,547	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amoun	268,637	271,555	269,889
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	269,889
		Tax Required	206,307
	Delinquent Comp Rate:	10.0%	20,631
		Amount of 2019 Ad Valorem Tax	226,938

Adopted Budget **Health**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,148,396	1,068,396	515,377
Receipts:			
Ad Valorem Tax	92,747	128,589	xxxxxxxxxxxxxxxx
Delinquent Tax	4,459	3,750	3,750
Motor Vehicle Tax	6,038	11,274	16,370
Recreational Vehicle Tax	78	165	248
16/20 M Vehicle Tax	1,566	624	776
Commercial Vehicle Tax	34	139	168
Watercraft Tax	20	62	84
Rental Excise Tax	0	0	
Fees	32,161	30,000	30,000
Grants	383,436		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-76	-647
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**520,539**	**174,527**	**50,749**
Resources Available:	**1,668,935**	**1,242,923**	**566,126**
Expenditures:			
Health Care Services	600,539	727,546	663,895
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**600,539**	**727,546**	**663,895**
Unencumbered Cash Balance Dec 31	1,068,396	515,377	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amoun	742,534	727,546	663,895
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	663,895
		Tax Required	97,769
	Delinquent Comp Rate:	10.0%	9,777
		Amount of 2019 Ad Valorem Tax	107,546

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

Cherokee County 2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Direct Election**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	46,531	66,737	20,799
Receipts:			
Ad Valorem Tax	174,523	96,395	xxxxxxxxxxxxxxxx
Delinquent Tax	4,392	4,392	4,392
Motor Vehicle Tax	18,102	21,217	12,271
Recreational Vehicle Tax	278	310	186
16/20 M Vehicle Tax	1,260	1,175	582
Commercial Vehicle Tax	221	262	126
Watercraft Tax	135	118	63
Rental Excise Tax	0	0	
Other	1,214		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-57	-1,068
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**200,125**	**123,812**	**16,552**
Resources Available:	**246,656**	**190,549**	**37,351**
Expenditures:			
Election Costs	179,919	169,750	198,900
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**179,919**	**169,750**	**198,900**
Unencumbered Cash Balance Dec 31	66,737	20,799	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amoun	188,950	169,750	198,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	198,900
		Tax Required	161,549
	Delinquent Comp Rate:	10.0%	16,155
		Amount of 2019 Ad Valorem Tax	177,704

Adopted Budget

Noxious Weed	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	-704	9,500	8,999
Receipts:			
Ad Valorem Tax	48,734	42,534	xxxxxxxxxxxxxxxx
Delinquent Tax	1,052	1,052	1,052
Motor Vehicle Tax	1,852	5,916	5,415
Recreational Vehicle Tax	23	87	82
16/20 M Vehicle Tax	549	328	257
Commercial Vehicle Tax	7	73	56
Watercraft Tax	4	33	28
Rental Excise Tax		1	
Sale of Chemicals	19,676	10,000	10,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-25	-240
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**71,897**	**59,999**	**16,650**
Resources Available:	**71,193**	**69,499**	**25,649**
Expenditures:			
Public Works	61,693	60,500	62,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**61,693**	**60,500**	**62,000**
Unencumbered Cash Balance Dec 31	9,500	8,999	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amoun	60,500	60,500	62,000
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	62,000
		Tax Required	36,351
	Delinquent Comp Rate:	10.0%	3,635
		Amount of 2019 Ad Valorem Tax	39,986

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

Cherokee County 2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Extention Council**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	28,502	24,670	10,249
Receipts:			
Ad Valorem Tax	192,910	218,596	xxxxxxxxxxxxxxxx
Delinquent Tax	6,321	6,321	6,321
Motor Vehicle Tax	23,176	23,433	27,828
Recreational Vehicle Tax	358	343	421
16/20 M Vehicle Tax	1,507	1,298	1,319
Commercial Vehicle Tax	290	289	286
Watercraft Tax	176	130	142
Rental Excise Tax		3	
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-128	-1,319
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**224,738**	**250,285**	**34,998**
Resources Available:	**253,240**	**274,955**	**45,247**
Expenditures:			
Appropriation to Extention Council	228,570	264,706	244,650
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**228,570**	**264,706**	**244,650**
Unencumbered Cash Balance Dec 31	24,670	10,249	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amoun	228,570	264,706	244,650
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	244,650
		Tax Required	199,403
	Delinquent Comp Rate:	10.0%	19,940
		Amount of 2019 Ad Valorem Tax	219,343

Adopted Budget **Conservation District**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	3,410	2,730	1,059
Receipts:			
Ad Valorem Tax	20,574	19,857	xxxxxxxxxxxxxxxx
Delinquent Tax	754	754	754
Motor Vehicle Tax	2,711	2,508	2,528
Recreational Vehicle Tax	42	37	38
16/20 M Vehicle Tax	185	139	120
Commercial Vehicle Tax	34	31	26
Watercraft Tax	20	14	13
Rental Excise Tax		1	
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-12	-136
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**24,320**	**23,329**	**3,343**
Resources Available:	**27,730**	**26,059**	**4,402**
Expenditures:			
Appropriation to Conservation District	25,000	25,000	25,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**25,000**	**25,000**	**25,000**
Unencumbered Cash Balance Dec 31	2,730	1,059	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amoun	25,000	25,000	25,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,000
		Tax Required	20,598
	Delinquent Comp Rate:	10.0%	2,060
		Amount of 2019 Ad Valorem Tax	22,658

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

Cherokee County 2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fair**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,450	1,573	589
Receipts:			
Ad Valorem Tax	10,286	9,379	xxxxxxxxxxxxxxxx
Delinquent Tax	288	288	288
Motor Vehicle Tax	1,404	1,246	1,194
Recreational Vehicle Tax	22	18	18
16/20 M Vehicle Tax	95	69	57
Commercial Vehicle Tax	17	15	12
Watercraft Tax	11	7	6
Rental Excise Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-6	-65
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**12,123**	**11,016**	**1,510**
Resources Available:	**13,573**	**12,589**	**2,099**
Expenditures:			
Appropriation to Fair Board	12,000	12,000	12,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**12,000**	**12,000**	**12,000**
Unencumbered Cash Balance Dec 31	1,573	589	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amoun	12,000	12,000	12,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,000
		Tax Required	9,901
	Delinquent Comp Rate:	10.0%	990
		Amount of 2019 Ad Valorem Tax	10,891

Adopted Budget **Emergency Medical Services**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	81,070	-6,015	-20,632
Receipts:			
Ad Valorem Tax	502,138	484,383	xxxxxxxxxxxxxxxx
Delinquent Tax	17,688	17,688	17,688
Motor Vehicle Tax	66,818	61,012	61,664
Recreational Vehicle Tax	1,028	893	932
16/20 M Vehicle Tax	4,532	3,379	2,923
Commercial Vehicle Tax	824	753	634
Watercraft Tax	503	338	316
Rental Excise Tax		6	
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-285	-3,622
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**593,531**	**568,167**	**80,535**
Resources Available:	**674,601**	**562,152**	**59,903**
Expenditures:			
Emergency Medical Services	636,616	582,784	607,584
Transfer to General	44,000		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**680,616**	**582,784**	**607,584**
Unencumbered Cash Balance Dec 31	-6,015	-20,632	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amoun	607,584	607,584	607,584
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	607,584
See Tab B See Tab D		Tax Required	547,681
	Delinquent Comp Rate:	10.0%	54,768
		Amount of 2019 Ad Valorem Tax	602,449

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

Cherokee County 2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Elderly Services**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	17,109	7,529	717
Receipts:			
Ad Valorem Tax	5,207	9,393	xxxxxxxxxxxxxxxx
Delinquent Tax	386	386	386
Motor Vehicle Tax	1,559	641	1,196
Recreational Vehicle Tax	24	9	18
16/20 M Vehicle Tax	54	35	57
Commercial Vehicle Tax	21	8	12
Watercraft Tax	12	4	6
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-6	-200
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**7,263**	**10,470**	**1,475**
Resources Available:	**24,372**	**17,999**	**2,192**
Expenditures:			
Programs for the Elderly	16,843	17,282	32,443
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**16,843**	**17,282**	**32,443**
Unencumbered Cash Balance Dec 31	7,529	717	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amoun	17,282	17,282	32,443
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	32,443
		Tax Required	30,251
	Delinquent Comp Rate:	10.0%	3,025
		Amount of 2019 Ad Valorem Tax	33,276

Adopted Budget **Mental Health**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	19,294	12,735	4,984
Receipts:			
Ad Valorem Tax	92,739	98,121	xxxxxxxxxxxxxxxx
Delinquent Tax	3,394	3,394	3,394
Motor Vehicle Tax	12,496	11,258	12,491
Recreational Vehicle Tax	193	165	189
16/20 M Vehicle Tax	826	624	592
Commercial Vehicle Tax	155	139	128
Watercraft Tax	95	62	64
Rental Excise Tax		1	
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-58	-663
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**109,898**	**113,706**	**16,195**
Resources Available:	**129,192**	**126,441**	**21,179**
Expenditures:			
Public Health	116,457	121,457	121,457
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**116,457**	**121,457**	**121,457**
Unencumbered Cash Balance Dec 31	12,735	4,984	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amoun	116,457	121,457	121,457
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	121,457
		Tax Required	100,278
	Delinquent Comp Rate:	10.0%	10,028
		Amount of 2019 Ad Valorem Tax	110,306

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

Cherokee County 2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Retardation**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	15,525	12,710	5,109
Receipts:			
Ad Valorem Tax	91,948	88,400	xxxxxxxxxxxxxxxx
Delinquent Tax	3,358	3,358	3,358
Motor Vehicle Tax	12,085	11,168	11,254
Recreational Vehicle Tax	186	163	170
16/20 M Vehicle Tax	825	619	534
Commercial Vehicle Tax	149	138	116
Watercraft Tax	91	62	58
Rental Excise Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-52	-605
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**108,642**	**103,856**	**14,885**
Resources Available:	**124,167**	**116,566**	**19,994**
Expenditures:			
Public Health	111,457	111,457	111,457
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**111,457**	**111,457**	**111,457**
Unencumbered Cash Balance Dec 31	12,710	5,109	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amoun	111,457	111,457	111,457
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	111,457
		Tax Required	91,463
	Delinquent Comp Rate:	10.0%	9,146
		Amount of 2019 Ad Valorem Tax	100,609

Adopted Budget **Empoyee Benefits**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	-157	186,471	19,032
Receipts:			
Ad Valorem Tax	2,907,721	3,534,656	xxxxxxxxxxxxxxxx
Delinquent Tax	76,127	76,127	76,127
Motor Vehicle Tax	287,831	353,433	449,975
Recreational Vehicle Tax	4,410	5,171	6,804
16/20 M Vehicle Tax	20,676	19,575	21,333
Commercial Vehicle Tax	3,499	4,362	4,623
Watercraft Tax	2,135	1,958	2,303
Rental Excise Tax	6	14	6
Withholdings, Reimbusements and Other	847,435	820,000	820,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-2,077	-23,963
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**4,149,840**	**4,813,219**	**1,357,208**
Resources Available:	**4,149,683**	**4,999,690**	**1,376,240**
Expenditures:			
Employee Benefits	3,963,212	4,980,658	5,000,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**3,963,212**	**4,980,658**	**5,000,000**
Unencumbered Cash Balance Dec 31	186,471	19,032	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amoun	4,029,000	4,662,161	5,000,000
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	5,000,000
		Tax Required	3,623,760
	Delinquent Comp Rate:	10.0%	362,376
		Amount of 2019 Ad Valorem Tax	3,986,136

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

Cherokee County 2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	115,220		
Receipts:			
Ad Valorem Tax	158,251		xxxxxxxxxxxxxxxxx
Delinquent Tax	5,130		
Motor Vehicle Tax	19,474		
Recreational Vehicle Tax	300		
16/20 M Vehicle Tax	1,300		
Commercial Vehicle Tax	242		
Watercraft Tax	147		
Rental Excise Tax			
Intergovernmental Receipts	160,000		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**344,844**		
Resources Available:	**460,064**		
Expenditures:			
Public Works	141,009		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**141,009**		
Unencumbered Cash Balance Dec 31	319,055		xxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	10.0%	0
		Amount of 2019 Ad Valorem Tax	177,722

Adopted Budget **0**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	10.0%	0
		Amount of 2019 Ad Valorem Tax	0

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

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks and Recreation**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	2,248	2,983	2,627
Receipts:			
Local Alcoholic Liquor Tax	1,735	2,644	2,193
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,735**	**2,644**	**2,193**
Resources Available:	**3,983**	**5,627**	**4,820**
Expenditures:			
Recreation	1,000	3,000	4,200
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,000**	**3,000**	**4,200**
Unencumbered Cash Balance Dec 31	2,983	2,627	620
2018/2019/2020 Budget Authority Amoun	4,208	3,000	4,200

Adopted Budget

Special Alcohol	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	7,205	9,138
Receipts:			9537
Local Alcoholic Liquor Tax	7,205	7,933	8,740
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,205**	**7,933**	**8,740**
Resources Available:	**7,205**	**15,138**	**17,878**
Expenditures:			
Public Health	0	6,000	8,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**6,000**	**8,000**
Unencumbered Cash Balance Dec 31	7,205	9,138	9,878
2018/2019/2020 Budget Authority Amoun	11,735	8,642	8,000

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

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Tourism and Promotion**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,816	-1,453	-453
Receipts:			
Transient Guest Tax	5,693	6,000	7,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,693**	**6,000**	**7,000**
Resources Available:	**7,509**	**4,547**	**6,547**
Expenditures:			
Tourism and Promotion	8,962	5,000	6,500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,962**	**5,000**	**6,500**
Unencumbered Cash Balance Dec 31	-1,453	-453	47
2018/2019/2020 Budget Authority Amount	12,000	6,000	6,500

See Tab B **See Tab D**

Adopted Budget

Law Enforcement VIN Fees	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	10,273	14,916	14,916
Receipts:			
Fees	17,760	18,000	19,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**17,760**	**18,000**	**19,500**
Resources Available:	**28,033**	**32,916**	**34,416**
Expenditures:			
Public Safety	13,117	18,000	25,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**13,117**	**18,000**	**25,000**
Unencumbered Cash Balance Dec 31	14,916	14,916	9,416
2018/2019/2020 Budget Authority Amount	6,572	19,900	25,000

See Tab A

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

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Emergency Telephone Tax**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	179,441	101,031	36,231
Receipts:			
Telephone Tax	129,357	135,000	150,000
Interest on Idle Funds	194	200	220
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**129,551**	**135,200**	**150,220**
Resources Available:	**308,992**	**236,231**	**186,451**
Expenditures:			
Public Safety	207,961	200,000	186,451
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**207,961**	**200,000**	**186,451**
Unencumbered Cash Balance Dec 31	101,031	36,231	0
2018/2019/2020 Budget Authority Amoun	19,273	225,000	186,451

See Tab A

Adopted Budget **Prosecuting Attorney Training**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	3,122	4,023	3,773
Receipts:			
Fees	1,995	2,250	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,995**	**2,250**	**2,500**
Resources Available:	**5,117**	**6,273**	**6,273**
Expenditures:			
Public Safety	1,094	2,500	3,500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,094**	**2,500**	**3,500**
Unencumbered Cash Balance Dec 31	4,023	3,773	2,773
2018/2019/2020 Budget Authority Amoun	381,846	2,500	3,500

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

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Co Attorney Special Law Enforement**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	629	629	629
Receipts:			
Fees	0		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**629**	**629**	**629**
Expenditures:			
Public Safety	0		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	629	629	629
2018/2019/2020 Budget Authority Amoun	3,016	629	0

Adopted Budget

SPIDER Program	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	429	1,861	2,861
Receipts:			
Fees	7,410	8,000	8,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,410**	**8,000**	**8,500**
Resources Available:	**7,839**	**9,861**	**11,361**
Expenditures:			
Public Safety	5,978	7,000	9,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,978**	**7,000**	**9,000**
Unencumbered Cash Balance Dec 31	1,861	2,861	2,361
2018/2019/2020 Budget Authority Amoun	629	7,000	9,000

See Tab A

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

Cherokee County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2018 is to be shown)

2020

Non-Budgeted Funds-A

(1) Fund Name: Reg of Deeds Tech		(2) Fund Name: Co Treas Tech		(3) Fund Name: Special Machinery		(4) Fund Name: Special Highway Improv		(5) Fund Name: Co Clerk Tech		
Unencumbered Cash Balance Jan 1	39,829	Unencumbered Cash Balance Jan 1	4,920	Unencumbered Cash Balance Jan 1	100	Unencumbered Cash Balance Jan 1	1,264	Unencumbered Cash Balance Jan 1	12,834	Total 58,947
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	19,816	Fees	4,954					Fees	4,954	
Total Receipts	19,816	Total Receipts	4,954	Total Receipts	0	Total Receipts	0	Total Receipts	4,954	29,724
Resources Available:	59,645	Resources Available:	9,874	Resources Available:	100	Resources Available:	1,264	Resources Available:	17,788	88,671
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
General Government	13,033	General Government	8,317					General Government	5,130	
Total Expenditures	13,033	Total Expenditures	8,317	Total Expenditures	0	Total Expenditures	0	Total Expenditures	5,130	26,480
Cash Balance Dec 31	46,612	Cash Balance Dec 31	1,557	Cash Balance Dec 31	100	Cash Balance Dec 31	1,264	Cash Balance Dec 31	12,658	**62,191** **
										62,191 **

**Note: These two block figures should agree.

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

Cherokee County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2018 is to be shown)

2020

Non-Budgeted Funds-B

(1) Fund Name: Equipment Reserve		(2) Fund Name: Special Liability		(3) Fund Name: Technology Reserve		(4) Fund Name: Drug Forfeiture		(5) Fund Name: Co Attorney Forfeiture Fund		
Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	5,063	Unencumbered Cash Balance Jan 1	7,675	Total 12,738
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	240,000					Forfeitures		Forfeitures		
Total Receipts	240,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	240,000
Resources Available:	240,000	Resources Available:	0	Resources Available:	0	Resources Available:	5,063	Resources Available:	7,675	252,738
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment	10,000					Public Safety	1,783	Public Safety	5,934	
Total Expenditures	10,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	1,783	Total Expenditures	5,934	17,717
Cash Balance Dec 31	230,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	3,280	Cash Balance Dec 31	1,741	**235,021** **
										235,021 **

**Note: These two block figures should agree.

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

State of Kansas
County

2020

NOTICE OF BUDGET HEARING

The governing body of
Cherokee County
will meet on September 16, 2019 at 10:00 AM at Cherokee County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Cherokee County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est. Tax Rate*
General	5,919,094	11.764	6,097,211	12.922	5,771,021	812,035	4.569
Debt Service							
Road & Bridge	4,359,675	11.889	2,887,032	5.194	3,416,810	2,531,695	14.245
Appraisal	245,018	1.038	271,555	1.067	269,889	226,938	1.277
Health	600,539	0.586	727,546	0.840	663,895	107,546	0.605
Direct Election	179,919	1.103	169,750	0.630	198,900	177,704	1.000
Noxious Weed	61,693	0.308	60,500	0.278	62,000	39,986	0.225
Extention Council	228,570	1.219	264,706	1.428	244,650	219,343	1.234
Conservation District	25,000	0.130	25,000	0.130	25,000	22,658	0.127
Fair	12,000	0.065	12,000	0.061	12,000	10,891	0.061
Emergency Medical Ser	680,616	3.173	582,784	3.165	607,584	602,449	3.390
Elderly Services	16,843	0.033	17,282	0.061	32,443	33,276	0.187
Mental Health	116,457	0.586	121,457	0.641	121,457	110,306	0.621
Mental Retardation	111,457	0.581	111,457	0.578	111,457	100,609	0.566
Empoyee Benefits	3,963,212	18.381	4,980,658	23.098	5,000,000	3,986,136	22.429
Special Bridge	141,009	1.000		0.997		177,722	1.000
Special Parks and Recre	1,000		3,000		4,200		
Special Alcohol			6,000		8,000		
Tourism and Promotion	8,962		5,000		6,500		
Law Enforcement VIN F	13,117		18,000		25,000		
Emergency Telephone T	207,961		200,000		186,451		
Prosecuting Attorney Tr	1,094		2,500		3,500		
Co Attorney Special Lav							
SPIDER Program	5,978		7,000		9,000		
Non-Budgeted Funds-A	26,480						
Non-Budgeted Funds-B	17,717						
Totals	16,943,411	51.856	16,570,438	51.090	16,779,757	9,159,295	51.536
Less: Transfers	481,766		450,484		411,520		
Net Expenditure	16,461,645		16,119,954		16,368,237		
Total Tax Levied	8,537,105		8,687,284		xxxxxxxxxxxxxxxxx		
Assessed Valuation	164,631,933		170,035,173		177,721,713		

Outstanding Indebtedness, January 1.

	2017	2018	2019
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	2,246,400	1,683,200	1,100,900
Total	2,246,400	1,683,200	1,100,900

*Tax rates are expressed in mills

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

Rodney D Edmondson
Clerk

State of Kansas
County

2020

NOTICE OF BUDGET HEARING

The governing body of
Cherokee County
will meet on September 16, 2019 at at Cherokee County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
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Debt Service							
Road & Bridge	4,359,675	11.889	2,887,032	5.194	3,416,810	2,531,695	14.245
Appraisal	245,018	1.038	271,555	1.067	269,889	226,938	1.277
Health	600,539	0.586	727,546	0.840	663,895	107,546	0.605
Direct Election	179,919	1.103	169,750	0.630	198,900	177,704	1.000
Noxious Weed	61,693	0.308	60,500	0.278	62,000	39,986	0.225
Extention Council	228,570	1.219	264,706	1.428	244,650	219,343	1.234
Conservation District	25,000	0.130	25,000	0.130	25,000	22,658	0.127
Fair	12,000	0.065	12,000	0.061	12,000	10,891	0.061
Emergency Medical Ser	680,616	3.173	582,784	3.165	607,584	602,449	3.390
Elderly Services	16,843	0.033	17,282	0.061	32,443	33,276	0.187
Mental Health	116,457	0.586	121,457	0.641	121,457	110,306	0.621
Mental Retardation	111,457	0.581	111,457	0.578	111,457	100,609	0.566
Empoyee Benefits	3,963,212	18.381	4,980,658	23.098	5,000,000	3,986,136	22.429
Special Bridge	141,009	1.000		0.997		177,722	1.000
Special Parks and Recre	1,000		3,000		4,200		
Special Alcohol			6,000		8,000		
Tourism and Promotion	8,962		5,000		6,500		
Law Enforcement VIN F	13,117		18,000		25,000		
Emergency Telephone T	207,961		200,000		186,451		
Prosecuting Attorney Tr	1,094		2,500		3,500		
Co Attorney Special Lav							
SPIDER Program	5,978		7,000		9,000		
Non-Budgeted Funds-A	26,480						
Non-Budgeted Funds-B	17,717						
Totals	16,943,411	51.856	16,570,438	51.090	16,779,757	9,159,295	51.536
Less: Transfers	481,766		450,484		411,520		
Net Expenditure	16,461,645		16,119,954		16,368,237		
Total Tax Levied	8,537,105		8,687,284		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	164,631,933		170,035,173		177,721,713		

Outstanding Indebtedness, January 1,

	2017	2018	2019
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	2,246,400	1,683,200	1,100,900
Total	2,246,400	1,683,200	1,100,900

*Tax rates are expressed in mills

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

Rodney D Edmondson
Clerk

Cherokee County 2020

2020 Neighborhood Revitalization Rebate

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General	806,665	4.539	4,882
Debt Service			0
Road & Bridge	2,514,954	14.151	15,219
Appraisal	225,437	1.268	1,364
Health	106,834	0.601	647
Direct Election	176,529	0.993	1,068
Noxious Weed	39,722	0.224	240
Extention Council	217,892	1.226	1,319
Conservation District	22,508	0.127	136
Fair	10,820	0.061	65
Emergency Medical Serv	598,465	3.367	3,622
Elderly Services	33,056	0.186	200
Mental Health	109,577	0.617	663
Mental Retardation	99,944	0.562	605
Empoyee Benefits	3,959,777	22.281	23,963
Special Bridge	177,722	1.000	1,076
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	9,099,902	51.203	55,069

2019 July 1 Valuation: 177,721,713

Valuation Factor: 177,721.713

Neighborhood Revitalization Subj to Rebate: 1,075,501

Neighborhood Revitalization factor: 1,075.501

**This information comes from the 2020 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

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

CHEROKEE COUNTY, KANSAS
SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the County's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of August 19, 2019, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk to calculate the tax levy needed to support the County's operations and other interested parties and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Ninety percent of Ad Valorem property taxes will be collected.
2. Sales tax receipts will remain constant.
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.