

Cherokee County

2027

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Cherokee County

will meet on September 17, 2026 at 6:00 PM at County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate. Detailed budget information is available at County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2027 Expenditures and Amount of 2026 Ad Valorem Tax establish the maximum limits of the 2027 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2025		Current Year Estimate for 2026		Proposed Budget Year for 2027		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	6,782,037	11.221	6,276,889	8.287	6,964,157	728,390	2.892
Debt Service							
Road & Bridge	3,695,454	1.153	3,681,740	12.167	3,771,740	3,965,469	15.747
Appraisal	353,018	1.288	376,140	1.230	367,800	303,703	1.206
Health	509,994	0.312	520,801	0.493	520,801	181,579	0.721
Direct Election	128,719	0.547	213,050	0.545	220,400	119,068	0.473
Noxious Weed	90,412	0.210	102,588	0.125	105,195	33,816	0.134
Extention Council	253,169	0.958	252,622	0.916	275,015	257,788	1.024
Conservation District							
Fair	16,000	0.062	30,000	0.121	25,000	23,436	0.093
Emergency Medical Servi			4,843		8,872		
Elderly Services	64,466	0.156	45,258	0.103	40,466	64,681	0.257
Mental Health	125,457	0.482	125,457	0.457	125,457	116,317	0.462
Mental Retardation	120,000	0.463	120,000	0.444	120,000	110,563	0.439
Employee Benefits	3,885,915	13.559	3,700,000	12.051	4,500,000	4,354,872	17.293
Special Bridge	147,697	1.000		1.000		251,823	1.000
Special Parks and Recreat			6,000		6,000		
Special Alcohol	28,365		19,212		20,374		
Tourism and Promotion	6,386		7,000		7,500		
Law Enforcement VIN Fe	29,340		12,279		25,000		
Emergency Telephone Tax	220,023		188,196		205,100		
Prosecuting Attorney Trai	6,482		5,028		2,830		
Spider Program	943		8,500		9,500		
Half Cent Sales Tax	653,822		1,300,000		641,128		
Opioid Settlement			59,484		78,237		
Non-Budgeted Funds-A	7,089						
Non-Budgeted Funds-B	689,595						
Non-Budgeted Funds-C	278,065						
Totals	18,092,448	31.411	17,055,087	37.939	18,040,572	10,511,505	41.741
Revenue Neutral Rate **							37.023
Less: Transfers	411,097		91,500		91,500		
Net Expenditure	17,681,351		16,963,587		17,949,072		
Total Tax Levied	7,518,149		9,321,743		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	239,350,168		244,778,129		251,823,482		

Outstanding Indebtedness,

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

*Tax rates are expressed in mills

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

No Assurance is Provided.

Taylor Brown

County Clerk