

CHERRY COUNTY

- 2023 Property Tax Request - \$4,609,450
- The total assessed value of property differs from last year's total assessed value by 7.47%.
- The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be \$.182385* per \$100 of assessed value.
**Doesn't account for the Bookmobile Fund tax request or valuation.*
- Cherry County proposes to adopt a property tax request that will cause its tax rate to be \$.193389 per \$100 of assessed value.
- Based on the property tax request and changes in other revenue, the total operating budget of Cherry County will exceed last year's by 5.11%.

Tax Year	Total Taxable Value	Tax Rate	Total Property Tax Requirement
2022	\$2,219,902,418	0.196208	\$4,351,075
2023	\$2,385,653,882	0.193389	\$4,609,450

*2023 Tax Rates and Property Tax Requirements are not official yet.

**This information was compiled by the Cherry County Clerk (as of 8/31/2023)

OPERATING EXPENSE CHANGES FOR FUNDS WITH TAX REQUESTS

General Fund Operating Expenses

- \$245,000 increase to employee health insurance expenses
- \$163,000 increase for Justice Center wages
- \$54,000 increase for fund transfer to Emergency Management
- \$50,000 increase for NIRMA insurance (P&C, liability, auto, etc.)
- \$49,000 increase for Sheriff's Department
 - Elected official, deputy, and clerical wages
 - Increased fuel costs
- \$24,000 increase for county retirement & OASI match
- \$72,000 cumulative increase for all other departments
 - Elected Official salaries (set by Resolution adopted in 2022)
 - Courthouse staff wages increases
 - GIS website implementation
 - Increased postage costs
 - Increased audit costs
 - Increased travel & training expenses
 - Decreased County Court & District Judge expenses
 - Decreased Communications Department expenses
 - Decreased Assessor Department expenses from prior year (Employees retirement, extra staff during prior fiscal year)

Road Fund Operating Expenses

- \$269,000 increase for interfund transfer to Disaster (Road Bond) Fund
- \$160,000 increase for fuel
- \$76,000 increase for Road Department wages
- \$70,000 increase for equipment repair
- \$18,000 increase for retirement & OASI match
- \$106,000 decrease for gravel, clay, rock
- \$25,000 decrease for equipment rent/lease/purchase
- \$21,000 Various decreases/increases across all Road Districts and expense line items
 - Uniform allowance
 - Utilities
 - Tires/repairs

Disaster Fund Operating Expenses

- \$281,000 tax request increase to pay for Road Bond due to 2019 disaster
 - As of 7/1/2023 - \$2,871,604 outstanding bond balance
 - \$550,000 due in payments per year (2023, 2024, 2025, 2026) until bond is paid off in 2028 (\$120,000)
 - \$269,000 transferred from Road Fund for bond payments