State of Kansas
City
2025

CERTIFICATE

To the Clerk of Crawford County, State of Kansas
We, the undersigned, officers of
City of Cherokee
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 expenditures for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	6	503,279	119,626	50.640
Special Highway		7	153,375		
Special Parks & Recreation		7	16,124		
Water Utility		8	484,136		
Sewer Utility		8	101,764		
		9			
Non-Budgeted Funds-A		9			
Totals		xxxxxx	1,258,677	119,626	50.640
Budget Hearing Notice		10			
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only	
Nov 1, 2024 Total Assessed Valuation	2,362,268.

Revenue Neutral Rate	45.162
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Philip A. Jarred, CPA
Jarred, Gilmore & Phillips, PA
Address:
1815 S Santa Fe
Chanute, KS 66720
Email:
pjarred@jgppa.com

Attest: 9/12, 2024
County Clerk

Governing Body

City of Cherokee

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	104,683	20,864	306	19	587	185
Debt Service						
Library						
TOTAL	104,683	20,864	306	19	587	185

County Treas Motor Vehicle Estimate 20,864
County Treas Recreational Vehicle Estimate 306
County Treas 16/20M Vehicle Estimate 19
County Treas Commercial Vehicle Tax Estimate 587
County Treas Watercraft Tax Estimate 185

Motor Vehicle Factor 0.19931
Recreational Vehicle Factor 0.00292
16/20M Vehicle Factor 0.00019
Commercial Vehicle Factor 0.00561
Watercraft Factor 0.00176

City of Cherokee 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Water Utility	General	50,000	50,000	50,000	K.S.A. 12-825d
Sewer Project	Capital Improvement	145,100	0	0	K.S.A. 12-1,118
Water Utility	Sewer Utility	0	15,000	15,000	K.S.A. 12-825d
	Totals	195,100	65,000	65,000	
	Adjustments*				
	Adjusted Totals	195,100	65,000	65,000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Cherokee

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Kansas Water Pollution Control											
C20-1470-01	3/2/2016	3/1/2037	2.06	280,900	173,858	03/01, 09/01	03/01, 09/01	3,524	11,294	3,290	11,528
Total G.O. Bonds					173,858			3,524	11,294	3,290	11,528
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					173,858			3,524	11,294	3,290	11,528

City of Cherokee

2025

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2024	Payments Due 2024	Payments Due 2025
Police Station	5/25/2017	120	3.97	125,000	48,812	15,168	15,168
Sewer Lagoon Project	12/6/2021	120	2.95	225,000	186,364	26,030	26,030
Anticipated Police Vehicle	6/1/2025	60	5.00	70,000	0	0	15,000
Totals					**235,177**	**41,198**	**56,198**

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

City of Cherokee 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	41,767	93,315	55,318
Receipts:			
Ad Valorem Tax	95,982	97,355	xxxxxxxxxxxxxxxxxx
Delinquent Tax	12,055	6,500	7,826
Motor Vehicle Tax	22,458	20,931	20,864
Recreational Vehicle Tax	374	415	306
16/20M Vehicle Tax	34	28	19
Commercial Vehicle Tax	637	423	587
Watercraft Tax	0	203	185
Gross Earning (Intangible) Tax	0	0	0
Special Assesment	540	1,048	0
Sales Tax	196,263	210,206	210,206
Special Parks and Recreation Distribution	0	0	0
Anticipated Sales Tax	0	0	0
Alcoholic Liquor Tax	298	151	380
Franchise Tax	29,834	27,087	27,087
Licenses and Permits	627	625	625
Fines, Forfeitures, & Penalties	13,970	14,715	14,715
Sale of Assets	111	0	0
Charges for Services			
Sale of Rock, Culverts, & Dirt	0	200	0
Grave Openings/Sale of Cemetery Lots	1,475	1,025	1,025
Rental Fees	340	250	250
Copies & Fax Charges	9	23	23
Other Revenues:			
Donations	0	50	0
Reimbursed Expenses	16,170	90	0
Operating Transfers from:			
Water Utility Fund	50,000	50,000	50,000
Sewer Utility Fund	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	1,707	2,064	2,064
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	2,261	2,772	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**445,145**	**436,161**	**336,162**
Resources Available:	**486,912**	**529,476**	**391,480**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	486,912	529,476	391,480
Expenditures:			
General Government	113,412	151,444	153,039
Police Department	161,259	170,173	190,951
Fire Deparatment	3,763	3,745	3,745
Street Department	54,071	92,499	99,247
Parks and Recreation Department	5,885	3,024	3,024
Cemetery Department	14,008	12,075	12,075
0	0	0	0
0	0	0	0
Sub-Total detail page	352,398	432,960	462,081
Debt Service:			
Finance Lease - Sewer Lagoon	26,030	26,030	26,030
Finance Lease - Police Building	15,168	15,168	15,168
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**393,596**	**474,158**	**503,279**
Unencumbered Cash Balance Dec 31	93,315	55,318	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	553,847	474,705	503,279
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	503,279
		Tax Required	111,800
	Delinquent Comp Rate:	7.0%	7,826
		Amount of 2024 Ad Valorem Tax	119,626

City of Cherokee

2025

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Government			
Salaries	28,687	27,346	28,713
Contractual	67,819	96,471	96,471
Commodities	16,906	27,627	27,627
Capital Outlay	0	0	228
Total	**113,412**	**151,444**	**153,039**
Police Department			
Salaries	106,533	115,565	121,343
Contractual	24,675	26,602	26,602
Commodities	30,052	28,006	28,006
Capital Outlay - Police Vehicle Lease Purcl	0	0	15,000
Total	**161,259**	**170,173**	**190,951**
Fire Deparatment			
Salaries	0	0	0
Contractual	3,763	3,745	3,745
Commodities	0	0	0
Capital Outlay	0	0	0
Total	**3,763**	**3,745**	**3,745**
Street Department			
Salaries	28,599	38,095	40,000
Contractual	6,509	15,639	15,639
Commodities	18,963	38,765	43,608
Capital Outlay	0	0	0
Total	**54,071**	**92,499**	**99,247**
Parks and Recreation Department			
Salaries	0	0	0
Contractual	5,757	3,024	3,024
Commodities	128	0	0
Capital Outlay	0	0	0
Total	**5,885**	**3,024**	**3,024**
Cemetery Department			
Salaries	0	0	0
Contractual	14,008	12,075	12,075
Commodities	0	0	0
Capital Outlay	0	0	0
Total	**14,008**	**12,075**	**12,075**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Page Total	**352,398**	**432,960**	**462,081**

(Note: Should agree with general sub-totals.)

City of Cherokee

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	91,463	110,245	131,815
Receipts:			
State of Kansas Gas Tax	16,011	19,170	19,160
County Transfers Gas	2,771	2,400	2,400
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,782**	**21,570**	**21,560**
Resources Available:	**110,245**	**131,815**	**153,375**
Expenditures:			
Personal Services	0	0	10,000
Contractual Services	0	0	18,000
Commodities	0	0	15,000
Capital Outlay	0	0	110,375
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**153,375**
Unencumbered Cash Balance Dec 31	110,245	131,815	0
2023/2024/2025 Budget Authority Amount:	115,435	134,743	153,375

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	14,575	15,113	15,504
Receipts:			
Alcohol Liquor Tax	298	151	380
Special Parks and Recreation Distribution	240	240	240
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**538**	**391**	**620**
Resources Available:	**15,113**	**15,504**	**16,124**
Expenditures:			
Culture and Recreation			
Commodities	0	0	2,000
Contractual Services	0	0	2,000
Capital Outlay	0	0	12,124
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**16,124**
Unencumbered Cash Balance Dec 31	15,113	15,504	0
2023/2024/2025 Budget Authority Amount:	14,658	15,217	16,124

City of Cherokee 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	119,250	142,915	190,441
Receipts:			
Charges for Service:			
Water Sales	282,086	288,765	288,765
Permits and Fees	1,350	750	750
Penalties	4,284	4,044	4,044
Reimbursed Expense	213	0	0
Interest on Idle Funds	135	136	136
Miscellaneous	580	587	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**288,648**	**294,282**	**293,695**
Resources Available:	**407,899**	**437,197**	**484,136**
Expenditures:			
Personal Service	69,312	69,974	73,472
Contractual Service	45,379	32,161	55,000
Commodities	73,543	79,621	90,000
Capital Outlay	26,750	0	200,664
Operating Transfer to:			
General Fund	50,000	50,000	50,000
Sewer Utility Fund	0	15,000	15,000
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**264,984**	**246,756**	**484,136**
Unencumbered Cash Balance Dec 31	142,915	190,441	0
2023/2024/2025 Budget Authority Amount:	406,500	446,450	484,136

Adopted Budget **Sewer Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	48,586	34,863	20,453
Receipts:			
Charges for Service			
Sewer Charges	72,185	66,311	66,311
Transfer from:			
Water Utility Fund	0	15,000	15,000
Interest on Idle Funds	0	0	0
Miscellaneous	264	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**72,449**	**81,311**	**81,311**
Resources Available:	**121,035**	**116,174**	**101,764**
Expenditures:			
Personal Service	49,283	61,059	64,112
Contractual Service	15,516	12,345	12,345
Commodities	6,555	7,499	7,499
Capital Outlay	0	0	2,990
Debt Service:			
Sewer Lagoon - Principal	11,065	11,294	11,528
Sewer Lagoon - Interest	3,753	3,524	3,290
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**86,172**	**95,721**	**101,764**
Unencumbered Cash Balance Dec 31	34,863	20,453	0
2023/2024/2025 Budget Authority Amount:	128,210	131,713	101,764

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Meter Deposit Fund		**Sewer Project Fund**		**Capital Improvement**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	172,680	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		172,680
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Meter Deposits	0	ARPA Grant Proceeds	0	Residual Transfers from						
				Sewer Project Fund	145,100					
Total Receipts	0	Total Receipts	0	Total Receipts	145100	Total Receipts	0	Total Receipts	0	145,100
Resources Available:	0	Resources Available:	172,680	Resources Available:	145,100	Resources Available:	0	Resources Available:	0	317,780
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Service	0	Capital Outlay	27,580	General Government						
		Residual Transfer to:		Capital Outlay	0					
		Capital Improvement	145,100							
Total Expenditures	0	Total Expenditures	172,680	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	172,680
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	145,100	Cash Balance Dec 31	0	Cash Balance Dec 31	0	145,100 **
										145,100 **

**Note: These two block figures should agree.

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Cherokee
will meet on September 10, 2024 at 6:30 PM at Cherokee City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at Cherokee City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	393,596	51.608	474,158	48.009	503,279	119,626	51.608
Debt Service							
Library							
Special Highway					153,375		
Special Parks & Recreation					16,124		
Water Utility	264,984		246,756		484,136		
Sewer Utility	86,172		95,721		101,764		
Non-Budgeted Funds-A	172,680						
Totals	917,432	51.608	816,635	48.009	1,258,677	119,626	51.608
						*Revenue Neutral Rate***	*45.162*
Less: Transfers	195,100		65,000		65,000		
Net Expenditure	722,332		751,635		1,193,677		
Total Tax Levied	106,709		104,683		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,067,714		2,182,097		2,317,948		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	195,763	184,923	173,858
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	302,839	268,268	235,177
Total	498,602	453,191	409,034

*Tax rates are expressed in mills

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

Pamela Tompkins
Official Title: City Clerk

THE MORNING SUN

701 N. Locust – P.O. Drawer H – Pittsburg, Ks. 66762 • 620-231-2600

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF CRAWFORD, SS:

CITY OF CHEROKEE LEGALS
PO BOX 201
CHEROKEE KS 66724

Kelly Mitchell, Of lawful age, being first duly Sworn, deposeth and saith, he/she is Legal Representative of the Pittsburg Morning Sun. A daily newspaper published in the City of Pittsburg, Crawford County, Kansas, and not a trade, religious, Or fraternal publication, and which newspaper has been entered as second-class mail matter in the United States Post Office, Pittsburg, Kansas. The Pittsburg Morning Sun has been continuously and uninterruptedly published daily for more than fifty weeks a year and has been so published for more than one year prior to the first publication Of the notice hereinafter mentioned. A copy of that notice, is hereto attached, and was published in the regular and entire edition of the Pittsburg Morning Sun:

MS: 7/13/2024

Affiant further says that she has personal knowledge of the statements above set forth, and that they are true.

Kelly Mitchell

Date: 7/16/2024

Alyssa Heinssen

Notary Public

My Commission Expires:

ALYSSA HEINSSEN
Notary Public State of Kansas
My Appointment Expires
8-11-2026

Description	NOTICE - EXCEED REVENUE NEUTRAL RATE & BUDGET
Order Number	3326
Order Date	7/16/2024
Number Issues	1
Pub Count	1
First Issue	7/13/2024
Last Issue	7/13/2024
Order Price	$135.53

(Published in The Morning Sun on July 13th, 2024)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Cherokee
will meet on September 16, 2024 at 6:30 PM at Cherokee City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at Cherokee City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	903,304	51.668	878,116	48.000	907,276	119,426	51.668
Debt Service							
Library							
Special Highway					153,375		
Special Parks & Recreation					26,125		
Water Utility	264,564		246,756		488,136		
Sewer Utility	89,175		93,237		202,748		
Non-Budgeted Funds	172,280						
Totals	1,429,323	51.668	1,218,109	48.000	1,778,659	119,426	51.668
Less: Transfers	295,160		65,000		65,000		
Net Expenditure	922,126		753,109		1,713,659		
Total Tax Levied	199,700		204,483				
Assessed Valuation	2,963,714		2,182,307		2,317,948		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	195,763	184,421	172,854
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	317,634	268,264	195,877
Total	513,397	452,685	368,731

* Tax rates are expressed in mills
** Revenue Neutral Rate as defined by K.S.A. 79-2988

Pamela Tomelson
Official Title: City Clerk

Roll Call Vote

A Roll Call Vote of the City of Cherokee, Kansas, To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 10, 2024

Resolution No. 2024-01

Governing Body Member	Yes	No	No Vote
Rose Burns	✓		
Dustin Wheeler	✓		
Greg Ascanio	✓		
TOTAL	3		

Certified: Pamela Tompkins

City Clerk

Resolution No. 2024-1

A RESOLUTION OF THE CITY OF CHEROKEE, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Cherokee, Kansas, was calculated as 45.162 mills by the Crawford County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Cherokee, Kansas, will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 10, 2024, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Cherokee, Kansas, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF CHEROKEE:

The City of Cherokee, Kansas, shall levy a property tax rate exceeding the Revenue Neutral Rate of 45.162 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 10th day of September 2024 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Notice of Revenue Neutral Rate Intent

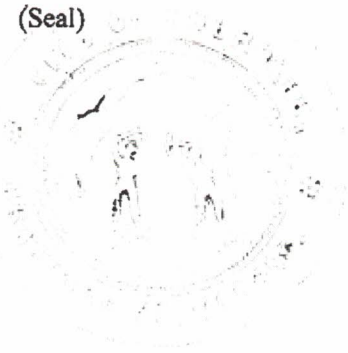
THE GOVERNING BODY OF CHEROKEE, HEREBY NOTIFIES THE CRAWFORD COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 51.608. The date of our hearing is September 10, 2024, at 6:30 PM and will be held at Cherokee City Hall address in Cherokee, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2024.

WITNESS my hand and official seal on July 12, 2024.

(Seal)



Pamela A Tomlkin
Clerk or Officer of Governing Body