State of Kansas
City
2026

CERTIFICATE

To the Clerk of Crawford, 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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 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			
Fund	**K.S.A.**				
General	12-101a	6	531,849	119,626	46.836
Special Highway		7	43,260		
Special Parks & Recreation		7	17,089		
Water Utility		8	553,932		
Sewer Utility		8	92,919		
Non-Budgeted Funds-A		9			
Totals		xxxxxx	1,239,049	119,626	46.836
Budget Hearing Notice		10			
Combined Rate and Budget Hearing Notice		10			
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only: 2,554,111
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	46.821
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Neil L. Phillips, CPA
Jarred, Gilmore & Phillips, PA
Address:
1815 S Santa Fe
Chanute, Kansas 66720
Email:
nphillips@jgppa.com

Attest: Aug. 15, 2025

County Clerk

Governing Body

CPA Summary

State of Kansas
City

City of Cherokee

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	119,626	20,864	306	8	587	176
Debt Service						
Library						
TOTAL	119,626	20,864	306	8	587	176

County Treas Motor Vehicle Estimate 20,864
County Treas Recreational Vehicle Estimate 306
County Treas 16/20M Vehicle Estimate 8
County Treas Commercial Vehicle Tax Estimate 587
County Treas Watercraft Tax Estimate 176

Motor Vehicle Factor 0.17441
Recreational Vehicle Factor 0.00256
16/20M Vehicle Factor 0.00007
Commercial Vehicle Factor 0.00491
Watercraft Factor 0.00147

City of Cherokee

2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Water Utility	General	50,000	50,000	50,000	K.S.A. 12-825d
Sewer Project	Capital Improvement	27,580	0	0	K.S.A. 12-1,118
Water Utility	Sewer Utility	0	25,000	25,000	K.S.A. 12-825d
	Totals	77,580	75,000	75,000	
	Adjustments*		0	0	
	Adjusted Totals	77,580	75,000	75,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of Cherokee

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						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:											
Kansas Water Pollution Control											
C20-1470-01	3/2/2016	3/1/2037	2.06	280,900	162,563	03/01, 09/01	03/01, 09/01	3,290	11,528	3,051	11,767
Total Other					162,563			3,290	11,528	3,051	11,767
Total Indebtedness					162,563			3,290	11,528	3,051	11,767

City of Cherokee

2026

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, 2025	Payments Due 2025	Payments Due 2026
Police Station	5/25/2017	120	3.97	125,000	35,323	15,168	15,168
Sewer Lagoon Project	12/6/2021	120	2.95	225,000	165,517	26,030	26,030
Police Tahoe	6/1/2025	60	5.00	65,225	59,459	13,624	14,862
Totals					260,299	54,822	56,060

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

City of Cherokee 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	93,315	12,118	63,299
Receipts:			
Ad Valorem Tax	95,756	111,252	xxxxxxxxxxxxxxxxx
Delinquent Tax	12,847	548	6,771
Motor Vehicle Tax	21,399	20,864	20,864
Recreational Vehicle Tax	324	306	306
16/20M Vehicle Tax	13	19	8
Commercial Vehicle Tax	558	587	587
Watercraft Tax	0	185	176
Gross Earning (Intangible) Tax	0	0	0
Special Assessment	4,330	0	0
Sales Tax	201,513	217,848	217,848
Local Alcoholic Liquor Tax	420	371	457
Franchise Tax	27,952	29,051	29,051
Licenses & Permits	645	825	825
Fines & Forfeitures	15,360	19,946	19,946
Cemetery-Opening/Closing of Burials	825	1,800	1,800
Copies & Fax Charges	35	0	
Rental Fees	190	290	290
Sale of Rock, Culverts, and Dirt	0	25	0
Reimbursed Expenses	6,753	0	0
Donations	-87	0	0
Operating Transfers from:			
Water Utility Fund	50,000	50,000	50,000
Interest on Idle Funds	6,819	6,766	6,766
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	4,257	5,745	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	449,909	466,428	355,695
Resources Available:	543,224	478,546	418,994

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	543,224	478,546	418,994
Expenditures:			
General Government	199,716	133,981	239,800
Police Department	158,337	151,365	157,134
Fire Department	490	3,745	3,745
Street Department	109,838	54,803	56,449
Parks & Recreation Department	847	894	3,024
Cemetery Department	13,250	15,637	15,637
Sub-Total detail page	482,478	360,425	475,789
Debt Service:			
Finance Lease - Sewer Lagoon	26,030	26,030	26,030
Finance Lease - Police Building	15,168	15,168	15,168
Finance Lease - Police Car	7,429	13,624	14,862
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**531,106**	**415,247**	**531,849**
Unencumbered Cash Balance Dec 31	12,118	63,299	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	474,705	503,279	531,849
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	531,849
		Tax Required	112,855
	Delinquent Comp Rate:	6.0%	6,771
		Amount of 2025 Ad Valorem Tax	119,626

See Tab A

City of Cherokee

2026

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Government			
Personal Services	33,654	32,193	33,803
Contractual	111,075	90,445	90,445
Commodities	23,108	11,343	11,343
Capital Outlay	31,879	0	104,209
Total	**199,716**	**133,981**	**239,800**
Police Department			
Personal Services	116,843	115,380	121,149
Contractual	28,573	29,300	29,300
Commodities	9,055	6,685	6,685
Capital Outlay	3,866	0	0
Total	**158,337**	**151,365**	**157,134**
Fire Department			
Personal Services	0	0	
Contractual	0	3,745	3,745
Commodities	490	0	
Capital Outlay	0	0	
Total	**490**	**3,745**	**3,745**
Street Department			
Personal Services	40,936	32,919	34,565
Contractual	18,805	6,885	6,885
Commodities	27,496	14,999	14,999
Capital Outlay	22,601	0	0
Total	**109,838**	**54,803**	**56,449**
Parks & Recreation Department			
Personal Services	0	0	0
Contractual	529	576	3,024
Commodities	318	318	0
Capital Outlay	0	0	0
Total	**847**	**894**	**3,024**
Cemetery Department			
Personal Services	0		
Contractual	13,250	13,317	13,317
Commodities	0	2,320	2,320
Capital Outlay	0		
Total	**13,250**	**15,637**	**15,637**
Page Total	**482,478**	**360,425**	**475,789**

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

City of Cherokee

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	110,245	0	21,630
Receipts:			
State of Kansas Gas Tax	16,062	19,230	19,230
County Transfers Gas	2,184	2,400	2,400
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,246**	**21,630**	**21,630**
Resources Available:	**128,491**	**21,630**	**43,260**
Expenditures:			
Personal Services	0	0	10,000
Contractual Services	0	0	18,000
Commodities	0	0	15,000
Capital Outlay	128,491	0	260
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**128,491**	**0**	**43,260**
Unencumbered Cash Balance Dec 31	0	21,630	0
2024/2025/2026 Budget Authority Amount:	134,743	153,375	43,260

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	15,113	15,773	16,393
Receipts:			
Alcohol Liquor Tax	420	380	456
Special Parks and Recreation Distribution	240	240	240
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**660**	**620**	**696**
Resources Available:	**15,773**	**16,393**	**17,089**
Expenditures:			
Culture and Recreation			
Commodities	0	0	2,000
Contractual Services	0	0	2,000
Capital Outlay	0	0	13,089
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**17,089**
Unencumbered Cash Balance Dec 31	15,773	16,393	0
2024/2025/2026 Budget Authority Amount:	15,217	16,124	17,089

City of Cherokee 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	142,915	187,706	235,334
Receipts:			
Charges for Service:			
Water Sales	307,608	308,041	314,541
Permits and Fees	539	639	639
Penalties	4,125	3,282	3,282
Interest on Idle Funds	125	136	0
Miscellaneous	921	924	136
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**313,317**	**313,022**	**318,598**
Resources Available:	**456,232**	**500,728**	**553,932**
Expenditures:			
Personal Service	88,388	79,187	83,146
Contractual Service	38,276	39,160	55,000
Commodities	77,336	72,047	90,000
Capital Outlay	14,526	0	250,786
Operating Transfer to:			
Sewer Utility Fund	0	25,000	25,000
General Fund	50,000	50,000	50,000
Cash Reserve (2026 column)	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**268,526**	**265,394**	**553,932**
Unencumbered Cash Balance Dec 31	187,706	235,334	0
2024/2025/2026 Budget Authority Amount:	446,450	484,136	553,932

Adopted Budget

Sewer Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	34,863	18,927	5,350
Receipts:			
Charges for Service			
Sewer Charges	65,260	62,569	62,569
Transfer from:			
Water Utility Fund	0	25,000	25,000
Interest on Idle Funds		0	0
Miscellaneous	171	80	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**65,431**	**87,649**	**87,569**
Resources Available:	**100,294**	**106,576**	**92,919**
Expenditures:			
Personal Service	46,756	47,636	50,018
Contractual Service	10,198	10,679	10,679
Commodities	9,595	9,427	0
Capital Outlay	0	18,666	17,404
Debt Service:			
Sewer Lagoon - Principal	11,294	11,528	11,767
Sewer Lagoon - Interest	3,524	3,290	3,051
Cash Reserve (2026 column)	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**81,367**	**101,226**	**92,919**
Unencumbered Cash Balance Dec 31	18,927	5,350	0
2024/2025/2026 Budget Authority Amount:	131,713	101,764	92,919

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

on-Budgeted Funds-A

) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
apital Improvement		**Sewer Project Fund**		**Meter Deposit Fund**						
ncumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
h Balance Jan 1	145,100	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		145,100
eipts:		Receipts:		Receipts:		Receipts:		Receipts:		
idual Transfers from		ARPA Grant Proceeds	27,580		0					
wer Project Fund	27,580									
l Receipts	27,580	Total Receipts	27580	Total Receipts	0	Total Receipts	0	Total Receipts	0	55,160
ources Available:	172,680	Resources Available:	27,580	Resources Available:	0	Resources Available:	0	Resources Available:	0	200,260
enditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Residual Transfer to:								
		Capital Improvement	27,580							
l Expenditures	0	Total Expenditures	27,580	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	27,580
h Balance Dec 31	172,680	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	172,680
										172,680

**Note: These two block figures should agree.

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Cherokee
will meet on August 12, 2025 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 and the amount of ad valorem tax.
Detailed budget information is available at Cherokee City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	531,106	48.009	415,247	50.640	531,849	119,626	46.820
Debt Service							
Library							
Special Highway	128,491				43,260		
Special Parks & Recreation					17,089		
Water Utility	268,526		265,394		553,932		
Sewer Utility	81,367		101,226		92,919		
Non-Budgeted Funds-A	27,580						
Totals	1,037,070	48.009	781,867	50.640	1,239,049	119,626	46.820
						*Revenue Neutral Rate***	*46.821*
Less: Transfers	77,580		75,000		75,000		
Net Expenditure	959,490		706,867		1,164,049		
Total Tax Levied	104,683		119,626		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,182,097		2,362,268		2,555,024		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	184,923	173,858	0
Revenue Bonds	0	0	0
Other	0	0	162,563
Lease Purchase Principal	268,268	235,177	260,299
Total	453,191	409,035	422,862

*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

Tiffani Gist, Of lawful age, being first duly Sworn, deposeth and saith, he/shc 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: 7/15/2025

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

Date: 7/21/2025

Notary Public
My Commission Expires:

KELLY MITCHELL
Notary Public, State of Kansas
My Appointment Expires
10-14-2025

Description	BUDGET HEARING NOTICE
Order Number	5562
Order Date	7/13/2025
Number Issues	1
Pub Count	1
First Issue	7/15/2025
Last Issue	7/15/2025
Order Price	$145.95
Pub Dates	THE MORNING SUN: 7/15/2025

(Published in The Morning Sun on
July 15th, 2025)

NOTICE OF BUDGET HEARING

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City of Cherokee
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BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	531,106	48.809	493,247	38.648	531,649	119,636	46.830
Debt Service							
Library							
Special Highway	128,493				47,340		
Special Parks & Recreation					17,000		
Water Utility	366,434		360,960		331,973		
Sewer Utility	81,767		181,236		97,919		
Non-Budgeted Funds-A	27,500						
Totals	1,837,700	48.809	781,843	38.648	1,234,881	119,636	46.830
						Revenue Neutral Rate**	46.827
Less: Transfers	77,000		73,000		75,000		
Net Expenditure	972,400		708,843		1,159,881		
Total Tax Levied	104,453		119,636		119,636		
Assessed Valuation	2,162,097		3,342,344		2,555,036		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	189,973		177,834		0		
Revenue Bonds	0		0		0		
Other	0		0		163,543		
Lease Purchase Principal	265,208		339,777		360,709		
Total	455,181		497,611		524,252		

*Tax rates are expressed as mills.
** Revenue Neutral Rate as defined by KSA 79-2988

Property Valuation

Notice of Revenue Neutral Rate Intent

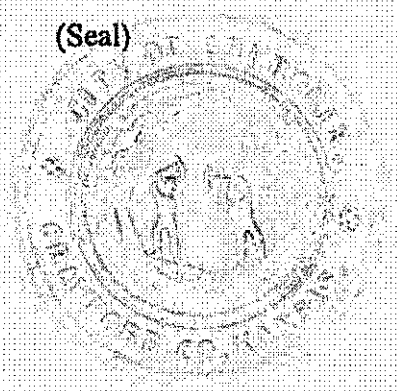
THE GOVERNING BODY OF CHEROKEE, KANSAS, HEREBY NOTIFIES THE CRAWFORD COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.
*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

__X__ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on _____, 20___.

(Seal)



Pamela J Tompkins
Clerk or Officer of Governing Body

Cherokee

Optional Budget Document Checklist

Instructions: The following documents should be provided to the county clerk no later than August 25th (for taxing subdivisions not exceeding the RNR) or October 1st (for taxing subdivisions that proposed exceeding the RNR). If any document is not provided, the county clerk should request the missing document(s) from the taxing subdivision. After the final tax levies are set, the final tax rate and valuation should be written on the budget certificate and the complete budget packet for each taxing subdivision should be provided, electronically, to Municipal Services at ARMunis@ks.gov. Acceptable file types are Excel or Adobe PDF. Documents will be received by Municipal Services as early as November 1st but must be provided no later than December 31st.

Budget Document Review (applicable to all taxing subdivision budgets): Did the County Clerk receive the following completed budget documents?

1. Budget Certificate, signed by the governing body *Note: If the final tax rate exceeds the RNR, verify compliance to the additional checklist items 11-15. If the taxing subdivision did not follow the process prescribed by KSA 79-2988, subsection (b), their tax levy may be limited to the RNR.* ☑ Yes ☐ No

2. Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates ☑ Yes ☐ No

3. Schedule of Transfers *Note: If there are no transfers, the form will remain blank. For transparency, it should be included with the adopted budget documents.* ☑ Yes ☐ No

4. Statement of Indebtedness *Note: If there is no indebtedness, the form will remain blank. For transparency, it should be included with the adopted budget documents.* ☑ Yes ☐ No

5. Statement of Conditional Lease-Purchase and Certificate of Participation *Note: If there is no indebtedness, the form will remain blank. For transparency, it should be included with the adopted budget documents.* ☑ Yes ☐ No

6. All applicable fund pages *Note: If a fund is reported on the certificate page and/or published hearing notice, the corresponding fund page must be included. This includes tax levy funds, non-tax levy funds, and non-budgeted funds.* ☑ Yes ☐ No

7. Library Grant-in-Aid Worksheet, if the municipality levies for a library ☐ N/A ☐ No

8. Notice of Budget Hearing or Notice of Combined Rate and Budget Hearing ☑ Yes ☐ No

9. Proof of publication for notice of hearing *Note: The publication must have been published at least 10 calendar days prior to the hearing. The proof of publication must be legible with the publication name and date printed on the copy. The proof of publication can either be an Affidavit of Publication from the newspaper or a copy of what was printed in newspaper. The publication name and date should not be handwritten.* ☑ Yes ☐ No

10. Neighborhood Revitalization and/or TIF Estimate Tool, if used ☐ N/A ☐ No