

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 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

			2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2020		Page No. 2			
Allocation of MVT, RVT, and 16/20M Vehicle		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant					
Fund	K.S.A.				
General	12-101a	7	375,630	97,705	50.220
Special Highway		8	125,330		
Special Parks & Recreation		8	13,382		
Water Utility		9	281,116		
Sewer Utility		9	153,701		
Non-Budgeted Funds-A		10			
Totals		xxxxxx	949,158	97,705	50.220
					County Clerk's Use Only
Budget Summary		11			1,945,541
Neighborhood Revitalization Rebate					Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold and Election?

97,705
NO

Assisted by:

Philip A. Jarred, CPA

Jarred, Gilmore & Phillips, PA

Address:

1815 S Santa Fe

Chanute, KS 66720

Email:

pjarred@jgppa.com

Attest:

David P. Jarred 8/35 2019
County Clerk

Governing Body

See accompanying summary of significant forecast assumptions and accountant's compilation report.

City of Cherokee

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 92,474
2. Library levy in 2019 budget	- \$ 0
Other tax entity levy in 2019 budget	- \$ 0
3. Net tax levy	\$ 92,474

2020 Budget Percentage Adjustments

4. New improvements, Remodeling and Renovations for 2019 :	+ 29,868
5. Increase in personal property for 2019 :	
5a. Personal property 2019	+ 21,190
5b. Personal property 2018	- 20,422
5c. Increase in personal property (5a minus 5b)	+ 768
	(Use Only if > 0)
6. Valuation of annexed territory for 2019 :	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	+ 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2019 :	+ 6,785
8. Expiration of property tax abatements	+ 0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ 0
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	37,421
11. Total estimated valuation July 1, 2019	1,945,540
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0196
13. Percentage adjustment increase (12 times 3)	+ \$ 1,814
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 1,387
16. Total Percentage Adjustments	\$ 3,201

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>
Increase property tax revenues spent on debt service			<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u>0</u>
(Obligations must have been incurred prior to July 1, 2016)			
(Do not include amounts already reported in debt service levy)			
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>0</u>
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u>0</u>
(Do not include amounts already reported in debt service levy)			
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+	<u>0</u>
21. 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:		+	<u>0</u>
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:		+	<u>0</u>
23. Law enforcement expenses - 2020 budget:		+	<u>113,610</u>
Law enforcement expenses - 2019 budget:		-	<u>113,612</u>
CPI adjustment	1.50%		<u>1,704</u>
Increased law enforcement expenses in 2020 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
24. Fire protection expenses - 2020 budget:		+	<u>33,500</u>
Fire protection expenses - 2019 budget:		-	<u>31,005</u>
CPI adjustment	1.50%		<u>465</u>
Increased fire protection expense in 2020 budget:		+	<u>2,030</u>
(Do not include building construction or remodeling costs)			
25. Emergency medical expenses - 2020 budget:		+	<u>0</u>
Emergency medical expenses - 2019 budget:		-	<u>0</u>
CPI adjustment	1.50%		<u>0</u>
Increased emergency medical expenses in 2020 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
26. Total Revenue Adjustments			<u>2,030</u>

See accompanying summary of significant forecast assumptions and accountant's compilation report.

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u>0</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>0</u>
29 Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u>0</u>
30. Total Computed Tax Levy		<u>97,705</u>

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)	68,213	
2017 Tax Levy (Less Levy for other Governmental Units)	78,002	None
2018 Tax Levy (Less Levy for other Governmental Units)	79,435	None
2019 Tax Levy (Less Levy for other Governmental Units)	92,474	None
Average Tax Levy (last three years)	83,304	
CPI Adjustment of 0.025	2,083	
Average Tax Levy Adjusted by CPI	85,386	

2020 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement

Yes

Other Tests - Lost Valuation Test

Assessed Valuation Loss 0

2020 Tax Levy (Less Levy for other Governmental Units)	97,705	
2019 Tax Levy (Less Levy for other Governmental Units)	92,474	
Change in Levy	5,231	

CPI Adjustment		1,387
2020 Mill Rate (Less Mills for other Governmental Units)	50.220	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate		<u>0</u>
Total Adjustment for Loss of Assessed Valuation		1,387

Exemption from Election Requirement

No

See accompanying summary of significant forecast assumptions and accountant's compilation report.

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	92,474	19,253	187	208	306	74
Debt Service						
Library						
				</		

County Treas Motor Vehicle Estimate	19,253	
County Treas Recreational Vehicle Estimate	187	
County Treas 16/20M Vehicle Estimate	208	
County Treas Commercial Vehicle Tax Estimate		306
County Treas Watercraft Tax Estimate		74

Motor Vehicle Factor	<u>0.20820</u>
Recreational Vehicle Factor	<u>0.00202</u>
16/20M Vehicle Factor	<u>0.00225</u>
Commercial Vehicle Factor	<u>0.00330</u>
Watercraft Factor	0.00080

[illegible]

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

See accompanying summary of significant forecast assumptions and accountant's compilation report.

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

	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
Item Purchased							
Storm Shelter	06/21/2012	120	3.13	70,000	27,013	8,163	8,163
Lift Station - Pine St.	06/01/2015	48	3.50	43,000	6,657	6,734	0
Police Station	05/25/2017	120	3.97	125,000	108,358	15,168	15,922
Totals					142,028	30,066	24,085

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

See accompanying summary of significant forecast assumptions and accountant's compilation report.

City of Cherokee

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	5,362	2,650	3,800
Receipts:			
Ad Valorem Tax	70,400	85,076	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	5,621	7,398	7,237
Motor Vehicle Tax	16,802	17,122	19,253
Recreational Vehicle Tax	131	163	187
16/20M Vehicle Tax	57	69	208
Commercial Vehicle Tax	266	369	306
Watercraft Tax	0	67	74
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Special Assesment	1,955	0	0
Sales Tax	105,114	105,135	105,135
Alcoholic Liquor Tax	984	888	979
Franchise Tax	17,968	18,629	18,629
Licenses and Permits	263	264	264
Fines, Forfeitures, & Penalties	30,919	31,683	31,683
Charges for Services			
Sale of Assets	3,905	0	0
Grave Openings/Sale of Cemetery Lots	1,200	1,575	1,575
Rental Fees	101	100	100
Other Revenues:			
Reimbursed Expenses	89	0	0
Donations	75	180	180
Operating Transfers from:			
Water Utility Fund	75,000	55,000	30,000
Sewer Utility Fund	50,000	10,000	65,000
Residual Transfers from:			
Cemetery Perpetual Care Fund	0	11,888	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	496	410	410
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	3,146	144	144
Does miscellaneous exceed 10% Total Rec			
Total Receipts	384,492	346,160	281,363
Resources Available:	389,854	348,810	285,162

See accompanying summary of significant forecast assumptions and accountant's compilation report.

Adopted Budget
General

See accompanying summary of significant forecast assumptions and accountant's compilation report.

City of Cherokee

2020

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
General Government			
Personal Services	39,428	44,180	46,390
Contractual Services	59,682	61,335	61,336
Commodities	8,339	12,250	12,250
Capital Outlay	10,598	20,000	5,785
Total	118,047	137,765	125,761
Police Department			
Personal Services	71,427	70,195	73,705
Contractual Services	22,785	18,642	23,000
Commodities	8,464	8,330	10,000
Capital Outlay	51,595	0	6,905
Total	154,270	97,167	113,610
Fire Department			
Personal Services	2,521	3,427	3,500
Contractual Services	11,263	12,779	12,000
Commodities	2,293	3,936	3,000
Capital Outlay	18,449	0	15,000
Total	34,525	20,142	33,500
Street Department			
Personal Services	13,660	24,588	25,815
Contractual Services	7,237	8,454	8,000
Commodities	10,869	12,821	13,000
Capital Outlay	0	0	0
Total	31,766	45,863	46,815
Parks and Recreation Department			
Personal Services	948	0	0
Contractual Services	1,486	1,879	1,500
Commodities	890	774	1,500
Capital Outlay	0	0	0
Total	3,325	2,653	3,000
Cemetery Department			
Personal Services	5,440	5,238	5,761
Contractual Services	13,440	12,852	12,852
Commodities	3,059	0	0
Capital Outlay	0		
Total	21,939	18,090	18,613
Debt Service Department			
Lease Purchase - Storm Shelter	8,163	8,163	8,163
Lease Purchase - Police Building	15,168	15,168	15,168
Total	23,331	23,331	23,331
Cemetery Perpetual Care Department			
Capital Outlay	0	0	11,000
Total	0	0	11,000
Page Total	387,203	345,011	375,630

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

See accompanying summary of significant forecast assumptions and accountant's compilation report.

City of Cherokee

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	90,069	111,960	103,630
Receipts:			
State of Kansas Gas Tax	19,289	19,230	19,250
County Transfers Gas	2,603	2,440	2,450
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	21,891	21,670	21,700
Resources Available:	111,960	133,630	125,330
Expenditures:			
Street Maintenance			
Personal Services	0	0	10,000
Contractual Services	0	0	18,000
Commodities	0	0	15,000
Capital Outlay	0	30,000	82,330
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	30,000	125,330
Unencumbered Cash Balance Dec 31	111,960	103,630	0
2018/2019/2020 Budget Authority Amount	111,546	133,449	125,330

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	13,822	11,515	12,403
Receipts:			
Alcohol Liquor Tax	984	888	979
Special Parks & Rec Distribution	210	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,193	888	979
Resources Available:	15,015	12,403	13,382
Expenditures:			
Culture & Recreation			
Personal Services	0	0	0
Contractual Services	0	0	2,000
Commodities	0	0	2,000
Capital Outlay	3,500	0	9,382
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,500	0	13,382
Unencumbered Cash Balance Dec 31	11,515	12,403	0
2018/2019/2020 Budget Authority Amount	16,213	16,229	13,382

See accompanying summary of significant forecast assumptions and accountant's compilation report.

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds-A

[illegible]

*****Note:** These two block figures should agree.

See accompanying summary of significant forecast assumptions and accountant's compilation report.

NOTICE OF BUDGET HEARING

The governing body of
City of Cherokee
will meet on August 8, 2019 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 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.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	387,203	43.603	345,011	49.231	375,630	97,705	50.220
Special Highway			30,000		125,330		
Special Parks & Recreation	3,500				13,382		
Water Utility	256,114		249,803		281,116		
Sewer Utility	97,893		47,690		153,701		
Non-Budgeted Funds-A							
Totals	744,711	43.603	672,504	49.231	949,158	97,705	50.220
Less: Transfers	125,000		76,888		95,000		
Net Expenditure	619,711		595,616		854,158		
Total Tax Levied	79,435		92,474		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	1,821,781		1,878,365		1,945,540		
Outstanding Indebtedness, January 1,	2017		2018		2019		
G.O. Bonds	0		239,397		226,983		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	85,702		177,485		142,028		
Total	85,702		416,882		369,011		

*Tax rates are expressed in mills

Marianne Kossman

City Official Title: City Clerk

See accompanying summary of significant forecast assumptions and accountant's compilation report.

State of Kansas

**The governing body of
City of Cherokee**

will meet on August 8, 2013 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 2020 Expenditures and Amount of 2019 Aid Valorem Tax establish the maximum limit of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	387,202	41.603	345,511	49.231	375,630	97,705	50.220
Special Highway			30,000		123,330		
Special Parks & Recreation	3,309				13,382		
Water Utility	256,114		249,803		281,116		
Sewer Utility	97,293		47,690		153,701		
Non-Budgeted Fund-A							
Totals	744,711	41.663	672,504	49.231	949,158	97,705	50.220
Less: Transfers	129,000		76,888		97,000		
Net Expenditure	619,711		595,616		854,158		
Total Tax Levied	79,435		92,474				
Assessed Valuation	1,821,781		1,978,465				

January 1, 2017	2017
G.O. Bonds	0
Revenue Bonds	0
Other	0
Lease Purchase Principal	85,702
Total	85,702

2018	
239,397	
0	
0	
177,485	
416,882	

2019				
226,983				
0				
0				
142,028				
369,011				

*Tax rates are expressed in mills

Marianne Kosman

City Official Title: City Clerk:

See accompanying summary of significant forecast assumptions and accountant's compilation report.

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS
CRAWFORD COUNTY

} ss.

Joseph Leong, being first duly sworn, Deposes and says:

That he is Publisher of The Morning Sun, a daily Newspaper printed in the State of Kansas, and published in and of general circulation in Crawford County, Kansas, with a general paid circulation on a daily basis in Crawford County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Pittsburg, Kansas, in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for One, consecutive Day, the first publication thereof being made as aforesaid on the 17th day of July, 2019, with subsequent publications being made on the following dates:

2nd _____ 5th _____
3rd _____ 6th _____
4th _____ 7th _____

Joseph Leong

Publisher

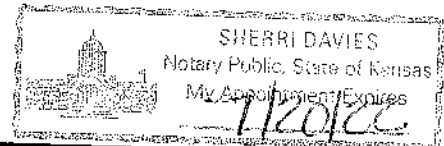
Subscribed and sworn to before me this 17th day of July, 2019.*Sherri Davies*

Notary Public

My commission expires: 7/20/22

Printer's fee: \$ _____

Additional copies \$ _____



NOTICE OF BUDGET HEARING

State of Kansas
CityThe governing body of
City of Cherokee

will meet on August 8, 2019 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 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.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	387,203	43.603	385,011	49.231	375,630	97,705	50.220
Special Highway			30,000		125,000		
Special Parks & Recreation	3,500				13,382		
Water Utility	256,114		249,803		281,116		
Sewer Utility	97,893		47,690		153,701		
Non-Budgeted Funds-A							
Totals	744,711	43.603	672,504	49.231	949,158	97,705	50.220
Less: Transfers	125,000		76,888		95,000		
Net Expenditure	619,711		595,616		854,158		
Total Tax Levied	79,433		92,478		XXXXXXXXXXXXXXX		
Assessed Valuation	1,821,381		1,378,363		1,945,540		
Outstanding Indebtedness, January 1,							
G.O. Bonds	2017		2018		2019		
Revenue, Bonds	0		239,397		226,983		
Other	0		0		0		
Lease Purchase Principal	85,702		177,485		0		

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 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		Page No.	2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2020		2			
Allocation of MVT, RVT, and 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant					
Fund	K.S.A.				
General	12-101a	7	375,630	97,705	
Special Highway		8	125,330		
Special Parks & Recreation		8	13,382		
Water Utility		9	281,116		
Sewer Utility		9	153,701		
Non-Budgeted Funds-A		10			
Totals		XXXXXX	949,158	97,705	
					County Clerk's Use Only
Budget Summary		11			
Neighborhood Revitalization Rebate					Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

97,705
NO

Assisted by:
Philip A. Jarred, CPA
Jarred, Gilmore & Phillips, PA
Address:
1815 S Santa Fe
Chanute, KS 66720
Email:
pjarred@jgppa.com
Attest: _____, 2019

County Clerk

Robert M. Burns
Keith M. Allen
Robert M. Burns
Robert M. Burns
Robert M. Burns -- Mayor
Governing Body

See accompanying summary of significant forecast assumptions and accountant's compilation report.