**CERTIFICATE**

To the Clerk of Gray County, State of Kansas
We, the undersigned, officers of
**City of Cimarron**
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 | 2026 Adopted Budget: Amount of 2025 Ad Valorem Tax | 2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only) |
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| 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 | | 6 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 7 | 1,964,644 | 870,943 | 41.299 |
| Bond and Interest | 10-113 | 8 | 135,638 | - | |
| Library | 12-1220 | 9 | 265,175 | 231,946 | 10.999 |
| Special Highway | | 10 | 140,000 | | |
| Special Park and Recreation | | 10 | 27,500 | | |
| Transient Guest Tax | | 11 | 75,000 | | |
| PBC Sales Tax | | 11 | 1,201,439 | | |
| Light Enterprise | | 12 | 2,510,000 | | |
| Water Enterprise | | 12 | 730,000 | | |
| Trash Enterprise | | 13 | 470,000 | | |
| Sewer Enterprise | | 13 | 657,081 | | |
| Non-Budgeted Funds-A | | 14 | | | |
| Non-Budgeted Funds-B | | 15 | | | |
| Non-Budgeted Funds-C | | 16 | | | |
| **Totals** | | xxxxxx | 8,176,477 | 1,102,889 | 52.298 |
| Budget Hearing Notice | | 17 | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | 21,088,748 |
| Neighborhood Revitalization | | 18 | | | Nov 1, 2025 Total Assessed Valuation |

| | |
|---|---|
| Revenue Neutral Rate | 52.303 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by:
Kennedy McKee & Company, LLP

Address:
PO Box 1477
Dodge City, KS 67801
Email:
pfriess@kmc-cpa.com

Attest: 10-8 2025
Ashley Rogers
County Clerk

GRAY COUNTY OFFICIAL SEAL COUNTY CLERK KANSAS

Governing Body

**CPA Summary**
No assurance is provided.

**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 | 878,231 | 136,907 | 2,744 | 912 | 16,514 | 871 |
| Bond and Interest | | | | | | |
| | | | | | | |
| Library | 224,663 | 35,022 | 702 | 233 | 4,225 | 223 |
| | | | | | | |
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| | | | | | | |
| | | | | | | |
| TOTAL | 1,102,894 | 171,929 | 3,446 | 1,145 | 20,739 | 1,094 |

| | | | | | |
|---|---|---|---|---|---|
| County Treas Motor Vehicle Estimate | 171,929 | | | | |
| County Treas Recreational Vehicle Estimate | | 3,446 | | | |
| County Treas 16/20M Vehicle Estimate | | | 1,145 | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 20,739 | |
| County Treas Watercraft Tax Estimate | | | | | 1,094 |

| | | | | | |
|---|---|---|---|---|---|
| Motor Vehicle Factor | 0.15589 | | | | |
| Recreational Vehicle Factor | | 0.00312 | | | |
| 16/20M Vehicle Factor | | | 0.00104 | | |
| Commercial Vehicle Factor | | | | 0.01880 | |
| Watercraft Factor | | | | | 0.00099 |

**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 |
|---|---|---|---|---|---|
| | | | | | |
| General | Capital Improvement | - | 125,000 | 125,000 | K.S.A 12-1,118 |
| General | Equipment Reserve | 350,000 | 125,000 | 130,000 | K.S.A 12-1,117 |
| | | | | | |
| Equipment Reserve | Light Enterprise | 100,000 | - | - | K.S.A 12-825d |
| | | | | | |
| Light Enterprise | Capital Improvement | - | - | - | K.S.A 12-825d |
| Light Enterprise | Equipment Reserve | - | - | - | K.S.A 12-825d |
| | | | | | |
| Water Enterprise | Equipment Reserve | 300,000 | 100,000 | 150,000 | K.S.A 12-825d |
| Water Enterprise | Capital Improvement | - | 100,000 | 150,000 | K.S.A 12-825d |
| | | | | | |
| Trash Enterprise | Equipment Reserve | - | 25,000 | 50,000 | K.S.A 12-825d |
| Trash Enterprise | Capital Improvement | - | 35,000 | 50,000 | K.S.A 12-825d |
| | | | | | |
| Sewer Enterprise | Sewer Plant Replacement | - | - | - | K.S.A 12-825d |
| Sewer Enterprise | Equipment Reserve | - | 100,000 | 100,000 | K.S.A 12-825d |
| Sewer Enterprise | Capital Improvement | - | 100,000 | 100,000 | K.S.A 12-825d |
| | | | | | |
| | **Totals** | 750,000 | 710,000 | 855,000 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 750,000 | 710,000 | 855,000 | |

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

## 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: | | | | | | | | | | | |
| | | | | | | | | | | | |
| Refunding - 2021 | 2/18/2021 | 9/1/2034 | 0.45-2.00 | 975,000 | 655,000 | 3/1,9/1 | 9/1 | 11,318 | 80,000 | 10,638 | 75,000 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **655,000** | | | **11,318** | **80,000** | **10,638** | **75,000** |
| Revenue Bonds: | | | | | | | | | | | |
| | | | | | | | | | | | |
| None | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | - | | | - | - | - | - |
| Other: | | | | | | | | | | | |
| | | | | | | | | | | | |
| KDHE Wetlands Project | 2/18/2020 | 9/1/2041 | 1.62 | 1,659,536 | 1,437,566 | 3/1,9/1 | 3/1,9/1 | 22,990 | 74,091 | 21,785 | 75,296 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total Other** | | | | | **1,437,566** | | | **22,990** | **74,091** | **21,785** | **75,296** |
| **Total Indebtedness** | | | | | **2,092,566** | | | **34,308** | **154,091** | **32,423** | **150,296** |

## 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 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| Loader | 11/6/2024 | 60 | 5.25 | 224,407 | 217,310 | 51,005 | 51,005 |
| | | | | | | | |
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| | | | | | | | |
| **Totals** | | | | | **217,310** | **51,005** | **51,005** |

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

## WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

**Budgeted Year: 2026**

Library found in: City of Cimarron
Gray County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

| | Current Year 2025 | Proposed Year 2026 |
|---|---|---|
| Ad Valorem Tax | $224,663 | $231,946 |
| Delinquent Tax | $500 | $500 |
| Motor Vehicle Tax | $31,928 | $35,022 |
| Recreational Vehicle Tax | $676 | $702 |
| 16/20M Vehicle Tax | $236 | $233 |
| TOTAL TAXES | $258,003 | $268,403 |
| Difference in Total Taxes: | $10,400 | |
| Qualify for grant: Qualify | | |

Second test:

| | | |
|---|---|---|
| Assessed Valuation | $20,403,414 | $21,086,506 |
| Did Assessed Valuation Decrease? | No | |
| Levy Rate | 11.011 | 11.000 |
| Difference in Levy Rate: | (0.011) | |
| Qualify for grant: Not Qualify | | |

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

**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 | 703,218 | 870,466 | 573,652 |
| Receipts: | | | |
| Ad Valorem Tax | 860,888 | 878,231 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 7,668 | 4,000 | 2,500 |
| Motor Vehicle Tax | 118,206 | 133,516 | 136,907 |
| Recreational Vehicle Tax | 2,492 | 2,829 | 2,744 |
| 16/20M Vehicle Tax | 835 | 988 | 912 |
| Commercial Vehicle Tax | 12,820 | 9,443 | 16,514 |
| Watercraft Tax | - | 1,098 | 871 |
| Gross Earning (Intangible) Tax | - | - | - |
| Shared Revenue: | | | |
| Local alcoholic liquor fund | 3,707 | 3,600 | 3,600 |
| Local sales tax | 313,323 | 275,730 | 255,000 |
| State of Kansas-connecting link | 39,177 | 35,000 | 30,000 |
| Licenses, permits and fees: | | | |
| Franchise fees | 44,600 | 35,000 | 35,000 |
| Other licenses, permits and fees | 2,349 | 2,000 | 2,000 |
| Fines, forfeitures and penalites: | | | |
| Fines-police | 5,100 | - | - |
| Other fines, etc | - | - | - |
| Charges for services: | | | |
| Swimming pool | 48,655 | 35,000 | 32,500 |
| Other: | | | |
| Rent | 2,891 | 1,000 | 1,000 |
| Recreation sponsor fees | 5,250 | 1,000 | 1,000 |
| Grant proceeds | 10,035 | - | - |
| | | | |
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| | | | |
| | | | |
| Interest on Idle Funds | 69,226 | 40,000 | 35,000 |
| Neighborhood Revitalization Rebate | (17,818) | (12,827) | (10,132) |
| Miscellaneous | 45,263 | 127 | - |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,574,667** | **1,445,735** | **545,416** |
| **Resources Available:** | **2,277,885** | **2,316,201** | **1,119,068** |

**FUND PAGE - GENERAL**

| Adopted Budget<br>General | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| **Resources Available:** | 2,277,885 | 2,316,201 | 1,119,068 |
| Expenditures: | | | |
| General Administration | 366,293 | 515,000 | 515,000 |
| Employee Benefits | 107,839 | 225,000 | 225,000 |
| Police Department | 6,274 | - | - |
| Fire Department | 6,573 | 13,000 | 76,000 |
| Street and Alley | 114,589 | 200,000 | 300,000 |
| Airport | 2,281 | 10,000 | 30,000 |
| Park Department | 73,751 | 85,000 | 85,000 |
| 0 | - | - | - |
| Sub-Total detail page 7b | 677,600 | 1,048,000 | 1,231,000 |
| | | | |
| Recreation Department | 38,959 | 50,000 | 50,000 |
| Golf Course | 215,000 | 215,000 | 225,000 |
| Swimming Pool | 106,780 | 110,000 | 116,000 |
| Library | - | 3,299 | 2,644 |
| Economic Development | 19,080 | 66,250 | 85,000 |
| Transfers | 350,000 | 250,000 | 255,000 |
| 0 | - | - | - |
| 0 | - | - | - |
| Sub-Total detail page 7c | 729,819 | 694,549 | 733,644 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | - | - | - |
| Miscellaneous | - | - | - |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,407,419** | **1,742,549** | **1,964,644** |
| Unencumbered Cash Balance Dec 31 | 870,466 | 573,652 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 1,708,340 | 1,881,299 | 1,964,644 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 1,964,644 |
| | | Tax Required | 845,576 |
| | Delinquent Comp Rate: | 3.0% | 25,367 |
| | | Amount of 2025 Ad Valorem Tax | 870,943 |

**CPA Summary**

No assurance is provided.

| Adopted Budget<br>**General Fund - Detail Expenditures** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| General Administration | | | |
| Personal Services | 148,075 | 300,000 | 300,000 |
| Contractual | 164,488 | 180,000 | 180,000 |
| Commodities | 50,880 | 35,000 | 35,000 |
| Capital Outlay | 2,850 | - | - |
| Total | **366,293** | **515,000** | **515,000** |
| Employee Benefits | | | |
| Health and Life Insurance | 36,372 | 70,000 | 70,000 |
| Payroll Taxes and Benefits | 71,467 | 155,000 | 155,000 |
| | | | |
| Total | **107,839** | **225,000** | **225,000** |
| Police Department | | | |
| Personal Services | - | - | - |
| Contractual | 6,274 | - | - |
| Commodities | - | - | - |
| Total | **6,274** | **-** | **-** |
| Fire Department | | | |
| Personal Services | 4,429 | 8,000 | 68,000 |
| Contractual | 8,593 | 1,000 | 2,000 |
| Commodities | 7,159 | 3,000 | 6,000 |
| Capital Outlay | 3,710 | 1,000 | - |
| Reimbursements | (17,318) | - | - |
| Total | **6,573** | **13,000** | **76,000** |
| Street and Alley | | | |
| Personal Services | - | - | - |
| Contractual | 73,195 | 100,000 | 150,000 |
| Commodities | 36,864 | 100,000 | 150,000 |
| Capital Outlay | 4,530 | - | - |
| Total | **114,589** | **200,000** | **300,000** |
| Airport | | | |
| Personal Services | - | - | - |
| Contractual | 1,612 | 6,000 | 6,000 |
| Commodities | 669 | 4,000 | 24,000 |
| Capital Outlay | - | - | - |
| Total | **2,281** | **10,000** | **30,000** |
| Park Department | | | |
| Personal Services | 59,594 | 65,000 | 65,000 |
| Contractual | 910 | 4,000 | 4,000 |
| Commodities | 13,247 | 13,000 | 13,000 |
| Capital Outlay | | 3,000 | 3,000 |
| Total | **73,751** | **85,000** | **85,000** |
| | | | |
| | | | |
| Total | **-** | **-** | **-** |
| Page Total | **677,600** | **1,048,000** | **1,231,000** |

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

| Adopted Budget<br>**General Fund - Detail Expenditures** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| Recreation Department | | | |
| Personal Services | 2,956 | 7,500 | 7,500 |
| Contractual | 15,632 | 7,500 | 7,500 |
| Commodities | 20,371 | 30,000 | 30,000 |
| Capital Outlay | - | - | - |
| Appropriation to Recreation | - | 5,000 | 5,000 |
| Total | **38,959** | **50,000** | **50,000** |
| Golf Course | | | |
| Personal Services | 220,350 | 200,000 | 210,000 |
| Contractual | 3,720 | 5,000 | 5,000 |
| Commodities | - | - | - |
| Capital Outlay | - | - | - |
| Appropriation to Cimarron Golf Club | (9,070) | 10,000 | 10,000 |
| Total | **215,000** | **215,000** | **225,000** |
| Swimming Pool | | | |
| Personal Services | 47,552 | 50,000 | 55,000 |
| Contractual | 359 | 500 | 1,000 |
| Commodities | 58,869 | 59,500 | 60,000 |
| Capital Outlay | - | - | |
| Total | **106,780** | **110,000** | **116,000** |
| Library | | | |
| Additional Appropriation (NRR) | | 3,299 | 2,644 |
| | | | |
| Total | **-** | **3,299** | **2,644** |
| Economic Development | | | |
| Personal Services | 6,331 | 56,250 | 75,000 |
| Contractual | 3,080 | 7,500 | 7,500 |
| Commodities | 9,669 | 2,500 | 2,500 |
| Capital Outlay | | - | - |
| Total | **19,080** | **66,250** | **85,000** |
| Transfers | | | |
| Capital Improvement | - | 125,000 | 125,000 |
| Equipment Reserve | 350,000 | 125,000 | 130,000 |
| | | | |
| Total | **350,000** | **250,000** | **255,000** |
| | | | |
| | | | |
| | | | |
| Total | **-** | **-** | **-** |
| | | | |
| | | | |
| | | | |
| Total | **-** | **-** | **-** |
| | | | |
| Page Total | **729,819** | **694,549** | **733,644** |

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

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>**Bond and Interest** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 348,563 | 297,469 | 231,151 |
| Receipts: | | | |
| Ad Valorem Tax | 2 | - | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 63 | - | - |
| Motor Vehicle Tax | 2,362 | - | |
| Recreational Vehicle Tax | 60 | - | |
| 16/20M Vehicle Tax | 80 | - | |
| Commercial Vehicle Tax | 98 | - | |
| Watercraft Tax | - | - | |
| Special Assessments | 33,522 | 25,000 | 20,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 4,556 | - | - |
| Neighborhood Revitalization Rebate | - | - | - |
| Miscellaneous | - | - | - |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **40,743** | **25,000** | **20,000** |
| **Resources Available:** | **389,306** | **322,469** | **251,151** |
| Expenditures: | | | |
| Debt Service: | | | |
| Principal | 80,000 | 80,000 | 75,000 |
| Interest and Commissions | 11,837 | 11,318 | 10,638 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | - | - | 50,000 |
| Miscellaneous | - | - | - |
| Does miscellanous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **91,837** | **91,318** | **135,638** |
| Unencumbered Cash Balance Dec 31 | 297,469 | 231,151 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 116,838 | 141,318 | 135,638 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 135,638 |
| | | Tax Required | - |
| | Delinquent Comp Rate: | 3.0% | - |
| | | Amount of 2025 Ad Valorem Tax | - |

**CPA Summary**
No assurance is provided.

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>**Library** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 3,013 | - | 1,724 |
| Receipts: | | | |
| Ad Valorem Tax | 205,866 | 224,663 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,849 | 500 | 500 |
| Motor Vehicle Tax | 28,832 | 31,928 | 35,022 |
| Recreational Vehicle Tax | 610 | 676 | 702 |
| 16/20M Vehicle Tax | 219 | 236 | 233 |
| Commercial Vehicle Tax | 3,089 | 2,258 | 4,225 |
| Watercraft Tax | - | 262 | 223 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 902 | | - |
| Neighborhood Revitalization Rebate | (4,260) | (3,299) | (2,644) |
| Miscellaneous | - | - | - |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **237,107** | **257,224** | **38,261** |
| **Resources Available:** | 240,120 | 257,224 | 39,985 |
| Expenditures: | | | |
| | | | |
| Transfer to Related Municipal Entity | 240,120 | 255,500 | 265,175 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | - | - | - |
| Miscellaneous | - | - | - |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **240,120** | **255,500** | **265,175** |
| Unencumbered Cash Balance Dec 31 | - | 1,724 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 240,120 | 255,500 | 265,175 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 265,175 |
| | | Tax Required | 225,190 |
| | Delinquent Comp Rate: | 3.0% | 6,756 |
| | | Amount of 2025 Ad Valorem Tax | 231,946 |

**CPA Summary**
No assurance is provided.

**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 | 59,911 | 40,487 | 80,230 |
| Receipts: | | | |
| State of Kansas Gas Tax | 54,252 | 59,770 | 59,770 |
| County Transfers Gas | - | - | - |
| | | | |
| Interest on Idle Funds | 4,512 | - | - |
| Miscellaneous | - | - | - |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **58,764** | **59,770** | **59,770** |
| **Resources Available:** | **118,675** | **100,257** | **140,000** |
| Expenditures: | | | |
| Public Works: | | | |
| Contractual Services | 78,188 | 20,027 | 140,000 |
| Commodities | - | - | - |
| Capital Outlay | - | - | - |
| Debt Service: | | | |
| Principal | - | - | - |
| Interest and Commissions | - | - | - |
| Miscellaneous | - | - | - |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **78,188** | **20,027** | **140,000** |
| Unencumbered Cash Balance Dec 31 | 40,487 | 80,230 | - |
| 2024/2025/2026 Budget Authority Amount: | 150,000 | 170,000 | 140,000 |

| Adopted Budget **Special Park and Recreation** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 24,734 | 28,441 | 22,500 |
| Receipts: | | | |
| Local alcoholic liquor fund | 3,707 | 5,000 | 5,000 |
| Interest on Idle Funds | - | - | - |
| Miscellaneous | - | - | - |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **3,707** | **5,000** | **5,000** |
| **Resources Available:** | **28,441** | **33,441** | **27,500** |
| Expenditures: | | | |
| Commodities | - | - | 5,000 |
| Contractual Services | - | - | 5,000 |
| Capital Outlay | - | 10,941 | 17,500 |
| | | | |
| Cash Reserve (2026 column) | - | - | - |
| Miscellaneous | - | - | - |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **-** | **10,941** | **27,500** |
| Unencumbered Cash Balance Dec 31 | 28,441 | 22,500 | - |
| 2024/2025/2026 Budget Authority Amount: | 22,500 | 27,500 | 27,500 |

**CPA Summary**
No assurance is provided.

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Transient Guest Tax** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 81,202 | 103,106 | 65,000 |
| Receipts: | | | |
| Transient Guest Tax | 9,533 | 10,000 | 10,000 |
| Reimbursements | 11,232 | - | - |
| Interest on Idle Funds | 1,139 | - | - |
| Miscellaneous | - | - | - |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **21,904** | **10,000** | **10,000** |
| **Resources Available:** | **103,106** | **113,106** | **75,000** |
| Expenditures: | | | |
| Contractual Services | - | - | 20,000 |
| Commodities | - | 8,106 | 30,000 |
| Capital Outlay | - | 40,000 | 25,000 |
| | | | |
| Cash Reserve (2026 column) | - | - | - |
| Miscellaneous | - | - | - |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **-** | **48,106** | **75,000** |
| Unencumbered Cash Balance Dec 31 | 103,106 | 65,000 | - |
| 2024/2025/2026 Budget Authority Amount: | 70,000 | 75,000 | 75,000 |

| Adopted Budget **PBC Sales Tax** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 403,427 | 817,758 | 826,439 |
| Receipts: | | | |
| Sales Tax | 404,904 | 375,000 | 375,000 |
| Interest on Idle Funds | 13,493 | 8,681 | - |
| Miscellaneous | - | - | - |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **418,397** | **383,681** | **375,000** |
| **Resources Available:** | **821,824** | **1,201,439** | **1,201,439** |
| Expenditures: | | | |
| Culture and Recreation: | | | |
| Capital Outlay | 4,066 | 375,000 | 775,000 |
| Debt Service: | | | |
| Principal | - | - | 252,307 |
| Interest | - | - | 174,132 |
| Commissions | - | - | - |
| | | | |
| Cash Reserve (2026 column) | - | - | - |
| Miscellaneous | - | - | - |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **4,066** | **375,000** | **1,201,439** |
| Unencumbered Cash Balance Dec 31 | 817,758 | 826,439 | - |
| 2024/2025/2026 Budget Authority Amount: | 700,000 | 1,000,000 | 1,201,439 |

**CPA Summary**
No assurance is provided.

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Light Enterprise** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 485,074 | 516,722 | 350,000 |
| Receipts: | | | |
| Customer Charges | 1,812,564 | 2,000,000 | 2,160,000 |
| Interest on Idle Funds | 33,762 | - | - |
| Transfer from Equipment Reserve | 100,000 | - | - |
| Miscellaneous | - | - | - |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,946,326** | **2,000,000** | **2,160,000** |
| **Resources Available:** | **2,431,400** | **2,516,722** | **2,510,000** |
| Expenditures: | | | |
| Administration: | | | |
| Personal Services | 506,490 | 425,000 | 450,000 |
| Contractual Services | 200,751 | 220,000 | 210,000 |
| Commodities | 1,207,437 | 1,500,000 | 1,750,000 |
| Capital Outlay | - | 21,722 | 100,000 |
| Debt Service: | | | |
| Principal | - | - | - |
| Interest and Commissions | - | - | - |
| Transfer to Capital Improvement | - | - | - |
| Transfer to Equipment Reserve | - | - | - |
| Cash Reserve (2026 column) | - | - | - |
| Miscellaneous | - | - | - |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,914,678** | **2,166,722** | **2,510,000** |
| Unencumbered Cash Balance Dec 31 | 516,722 | 350,000 | - |
| 2024/2025/2026 Budget Authority Amount: | 2,314,548 | 2,360,000 | 2,510,000 |

| Adopted Budget **Water Enterprise** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 573,475 | 368,816 | 215,000 |
| Receipts: | | | |
| Customer Charges | 491,649 | 500,000 | 515,000 |
| Interest on Idle Funds | 22,705 | - | - |
| Miscellaneous | - | - | - |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **514,354** | **500,000** | **515,000** |
| **Resources Available:** | **1,087,829** | **868,816** | **730,000** |
| Expenditures: | | | |
| Administration: | | | |
| Personal Services | 117,519 | 180,000 | 180,000 |
| Contractual Services | 92,967 | 120,000 | 120,000 |
| Commodities | 206,402 | 130,000 | 130,000 |
| Capital Outlay | - | 23,816 | - |
| Debt Service: | | | |
| Principal | 1,774 | - | - |
| Interest and Commissions | 351 | - | - |
| Transfer to Equipment Reserve | 300,000 | 100,000 | 150,000 |
| Transfer to Capital Improvement | - | 100,000 | 150,000 |
| Cash Reserve (2026 column) | - | - | - |
| Miscellaneous | - | - | - |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **719,013** | **653,816** | **730,000** |
| Unencumbered Cash Balance Dec 31 | 368,816 | 215,000 | - |
| 2024/2025/2026 Budget Authority Amount: | 920,963 | 880,000 | 730,000 |

**CPA Summary**
No assurance is provided.

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Trash Enterprise** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 207,205 | 225,693 | 155,000 |
| Receipts: | | | |
| Customer Charges | 315,601 | 315,000 | 315,000 |
| Interest on Idle Funds | 8,718 | - | - |
| Miscellaneous | - | - | - |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **324,319** | **315,000** | **315,000** |
| **Resources Available:** | **531,524** | **540,693** | **470,000** |
| Expenditures: | | | |
| Administration: | | | |
| Contractual Services | 305,831 | 320,000 | 350,000 |
| Commodities | - | 5,693 | 20,000 |
| Capital Outlay | - | - | - |
| Transfer to Equipment Reserve | - | 25,000 | 50,000 |
| Transfer to Capital Improvement | - | 35,000 | 50,000 |
| Cash Reserve (2026 column) | - | - | - |
| Miscellaneous | - | - | - |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **305,831** | **385,693** | **470,000** |
| Unencumbered Cash Balance Dec 31 | 225,693 | 155,000 | - |
| 2024/2025/2026 Budget Authority Amount: | 450,000 | 470,000 | 470,000 |

| Adopted Budget **Sewer Enterprise** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 535,116 | 551,023 | 307,081 |
| Receipts: | | | |
| Customer Charges | 330,388 | 350,000 | 350,000 |
| Interest on Idle Funds | 13,099 | - | - |
| Miscellaneous | - | - | - |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **343,487** | **350,000** | **350,000** |
| **Resources Available:** | **878,603** | **901,023** | **657,081** |
| Expenditures: | | | |
| Administration: | | | |
| Personal Services | 143,707 | 180,000 | 180,000 |
| Contractual Services | 61,363 | 65,000 | 65,000 |
| Commodities | 23,304 | 51,861 | 50,000 |
| Capital Outlay | - | - | 65,000 |
| Debt Service: | | | |
| Principal | 74,679 | 74,091 | 75,296 |
| Interest and Commissions | 24,527 | 22,990 | 21,785 |
| Transfers to Sewer Plant Replacement | - | - | - |
| Transfer to Equipment Reserve | - | 100,000 | 100,000 |
| Transfer to Capital Improvement | - | 100,000 | 100,000 |
| Cash Reserve (2026 column) | - | - | - |
| Miscellaneous | - | - | - |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **327,580** | **593,942** | **657,081** |
| Unencumbered Cash Balance Dec 31 | 551,023 | 307,081 | - |
| 2024/2025/2026 Budget Authority Amount: | 645,764 | 642,081 | 657,081 |

**CPA Summary**
No assurance is provided.

Non-Budgeted Funds-A

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Special Park Donation** | | **Recreation Committee** | | **Community Foundation** | | **Equipment Reserve** | | **Capital Improvement** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 6,527 | Cash Balance Jan 1 | 31,122 | Cash Balance Jan 1 | 5,398 | Cash Balance Jan 1 | 1,018,984 | Cash Balance Jan 1 | 507,222 | 1,569,253 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Donations | - | Donations | - | Donations | - | Donations | - | Donations | - | |
| Interest | - | Interest | 894 | Interest | - | Interest | 15,683 | Interest | 11,127 | |
| State aid | - | State aid | - | State aid | - | State aid | - | State aid | 557,633 | |
| Grant proceeds | - | Grant proceeds | - | Grant proceeds | 2,500 | Grant proceeds | - | Federal aid | 56,561 | |
| Debt proceeds | - | Debt proceeds | - | Debt proceeds | - | Debt proceeds | - | Sale proceeds | 65,000 | |
| Miscellaneous | - | Miscellaneous | - | Miscellaneous | - | Sale of equipment | - | Miscellaneous | - | |
| Transfers | - | Transfers | - | Transfers | - | Transfer from General | 350,000 | Transfer from General | - | |
| | | | | | | Transfer from Water | 300,000 | Transfer from Water | - | |
| | | | | | | Transfer from Sewer | - | Transfer from Light | - | |
| | | | | | | Transfer from Trash | - | Transfer from Trash | - | |
| Total Receipts | - | Total Receipts | 894 | Total Receipts | 2,500 | Total Receipts | 665,683 | Total Receipts | 690,321 | 1,359,398 |
| Resources Available: | 6,527 | Resources Available: | 32,016 | Resources Available: | 7,898 | Resources Available: | 1,684,667 | Resources Available: | 1,197,543 | 2,928,651 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | | | | | | | | | |
| Contractual | - | Contractual | - | Contractual | - | Capital outlay | 65,809 | Public Works | 316,670 | |
| Commodities | - | Commodities | - | Commodities | 2,646 | Debt service: | | Culture and Rec | 11,327 | |
| Capital outlay | - | Capital outlay | - | Capital outlay | | Principal | 188,811 | | | |
| | | | | | | Interest | 1,503 | | | |
| | | | | | | Transfer to Light | 100,000 | | | |
| Total Expenditures | - | Total Expenditures | - | Total Expenditures | 2,646 | Total Expenditures | 356,123 | Total Expenditures | 327,997 | 686,765 |
| Cash Balance Dec 31 | 6,527 | Cash Balance Dec 31 | 32,016 | Cash Balance Dec 31 | 5,252 | Cash Balance Dec 31 | 1,328,544 | Cash Balance Dec 31 | 869,546 | **2,241,885** |
| | | | | | | | | | | **2,241,885** |

**Note: These two block figures should agree.

**CPA Summary**

No assurance is provided.

City of Cimarron

**NON-BUDGETED FUNDS (B)**

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-B

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **ARPA Fund** | | **Child Care Donations** | | **E Community** | | **RHID 1** | | **RHID 2** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Dec 31 | 280,980 | Cash Balance Dec 31 | 2,950 | Cash Balance Dec 31 | 4,660 | Cash Balance Dec 31 | - | Cash Balance Dec 31 | - | 288,590 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Donations | - | Donations | - | Donations | - | Taxes | 24,403 | Taxes | 277 | |
| Interest | - | Interest | - | Interest | - | Interest | - | Interest | - | |
| State aid | - | State aid | - | State aid | - | State aid | - | State aid | - | |
| Federal aid | - | Federal aid | - | Grants | - | Federal aid | - | Federal aid | - | |
| Debt proceeds | - | Debt proceeds | - | Debt proceeds | - | Debt proceeds | - | Debt proceeds | - | |
| Miscellaneous | - | Miscellaneous | - | Miscellaneous | - | Miscellaneous | - | Miscellaneous | - | |
| Transfers | - | Transfers | - | Transfers | - | Transfers | - | Transfer from Sewer | - | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | - | Total Receipts | - | Total Receipts | - | Total Receipts | 24,403 | Total Receipts | 277 | 24,680 |
| Resources Available: | 280,980 | Resources Available: | 2,950 | Resources Available: | 4,660 | Resources Available: | 24,403 | Resources Available: | 277 | 313,270 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | | | | | | | | | |
| Contractual | - | Contractual | - | Contractual | - | Contractual | 17,450 | Contractual | 277 | |
| Commodities | - | Commodities | - | Commodities | - | Commodities | - | Commodities | - | |
| Capital outlay | 280,980 | Capital outlay | - | Capital outlay | - | Capital outlay | - | Capital outlay | - | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 280,980 | Total Expenditures | - | Total Expenditures | - | Total Expenditures | 17,450 | Total Expenditures | 277 | 298,707 |
| Cash Balance Dec 31 | - | Cash Balance Dec 31 | 2,950 | Cash Balance Dec 31 | 4,660 | Cash Balance Dec 31 | 6,953 | Cash Balance Dec 31 | - | **14,563** |
| | | | | | | | | | | **14,563** |

** Note: These two block figures should agree.

**CPA Summary**

No assurance is provided.

City of Cimarron

**NON-BUDGETED FUNDS (C)**

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-C

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **MIH** | | **Pearl Luther Endowment** | | **Sewer Plant Replacement** | | **0** | | **0** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Dec 31 | - | Cash Balance Dec 31 | 22,785 | Cash Balance Dec 31 | 456,131 | Cash Balance Dec 31 | | Cash Balance Dec 31 | | 478,916 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Donations | - | Donations | - | Donations | - | | | | | |
| Interest | - | Interest | 797 | Interest | - | | | | | |
| State aid | 395,013 | State aid | - | State aid | - | | | | | |
| Federal aid | - | Federal aid | - | Grants | - | | | | | |
| Debt proceeds | - | Debt proceeds | - | Debt proceeds | - | | | | | |
| Miscellaneous | - | Miscellaneous | - | Miscellaneous | - | | | | | |
| Transfers | - | Transfers | - | Transfers | - | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 395,013 | Total Receipts | 797 | Total Receipts | - | Total Receipts | - | Total Receipts | - | 395,810 |
| Resources Available: | 395,013 | Resources Available: | 23,582 | Resources Available: | 456,131 | Resources Available: | - | Resources Available: | - | 874,726 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | | | | | | | | | |
| Contractual | - | Contractual | - | Contractual | - | | | | | |
| Commodities | - | Commodities | - | Commodities | - | | | | | |
| Capital outlay | 395,013 | Capital outlay | - | Capital outlay | - | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 395,013 | Total Expenditures | - | Total Expenditures | - | Total Expenditures | - | Total Expenditures | - | 395,013 |
| Cash Balance Dec 31 | - | Cash Balance Dec 31 | 23,582 | Cash Balance Dec 31 | 456,131 | Cash Balance Dec 31 | - | Cash Balance Dec 31 | - | **479,713** |
| | | | | | | | | | | **479,713** |

** Note: These two block figures should agree.

**CPA Summary**

No assurance is provided.

2026

## NOTICE OF BUDGET HEARING

The governing body of

**City of Cimarron**

will meet on September 2, 2025 at 6:30 PM at City Hall (119 S Main) 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 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 | 1,407,419 | 46.004 | 1,742,549 | 43.043 | 1,964,644 | 870,943 | 41.303 |
| Bond and Interest | 91,837 | | 91,318 | | 135,638 | | |
| Library | 240,120 | 11.001 | 255,500 | 11.011 | 265,175 | 231,946 | 11.000 |
| | | | | | | | |
| Special Highway | 78,188 | | 20,027 | | 140,000 | | |
| Special Park and Recreation | | | 10,941 | | 27,500 | | |
| Transient Guest Tax | | | 48,106 | | 75,000 | | |
| PBC Sales Tax | 4,066 | | 375,000 | | 1,201,439 | | |
| Light Enterprise | 1,914,678 | | 2,166,722 | | 2,510,000 | | |
| Water Enterprise | 719,013 | | 653,816 | | 730,000 | | |
| Trash Enterprise | 305,831 | | 385,693 | | 470,000 | | |
| Sewer Enterprise | 327,580 | | 593,942 | | 657,081 | | |
| | | | | | | | |
| Non-Budgeted Funds-A | 686,766 | | | | | | |
| Non-Budgeted Funds-B | 298,707 | | | | | | |
| Non-Budgeted Funds-C | 395,013 | | | | | | |
| Totals | 6,074,205 | 57.005 | 6,343,614 | 54.054 | 8,176,477 | 1,102,889 | 52.303 |
| | | | | | | *Revenue Neutral Rate*** | *52.303* |
| Less: Transfers | 750,000 | | 710,000 | | 855,000 | | |
| Net Expenditure | 5,324,205 | | 5,633,614 | | 7,321,477 | | |
| Total Tax Levied | 1,078,007 | | 1,102,894 | | xxxxxxxxxxxxx | | |
| Assessed Valuation | 18,910,631 | | 20,403,414 | | 21,086,506 | | |
| Outstanding Indebtedness, January 1, | 2023 | | 2024 | | 2025 | | |
| G.O. Bonds | 815,000 | | 735,000 | | 655,000 | | |
| Revenue Bonds | 410,000 | | - | | - | | |
| Other | 1,661,587 | | 1,510,471 | | 1,437,566 | | |
| Lease Purchase Principal | 110,125 | | 188,811 | | 217,310 | | |
| Total | 2,996,712 | | 2,434,282 | | 2,309,876 | | |

*Tax rates are expressed in mills

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

**Mark Pingsterhaus**

Official Title: City Administrator

## 2026 Neighborhood Revitalization Rebate

| Budgeted Funds for 2026 | 2025 Ad Valorem before Rebate** | 2025 Mil Rate before Rebate | Estimate 2026 NR Rebate |
|---|---|---|---|
| General | 888,537 | 42.138 | 10,132 |
| Bond and Interest | | | |
| Library | 231,846 | 10.995 | 2,644 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| TOTAL | 1,120,383 | 53.133 | 12,776 |

2025 July 1 Valuation: 21,086,506

Valuation Factor: 21,086.506

Neighborhood Revitalization Subj to Rebate: 240,438

Neighborhood Revitalization factor: 240.438

**This information comes from the 2026 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

2026

## NOTICE OF BUDGET HEARING

The governing body of

**City of Cimarron**

will meet on September 2, 2025 at 6:30 PM at City Hall (119 S Main) 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 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 | 1,407,419 | 46.004 | 1,742,549 | 43.043 | 1,964,644 | 870,943 | 41.303 |
| Bond and Interest | 91,837 | | 91,318 | | 135,638 | | |
| Library | 240,120 | 11.001 | 255,500 | 11.011 | 265,175 | 231,946 | 11.000 |
| | | | | | | | |
| Special Highway | 78,188 | | 20,027 | | 140,000 | | |
| Special Park and Recreation | | | 10,941 | | 27,500 | | |
| Transient Guest Tax | | | 48,106 | | 75,000 | | |
| PBC Sales Tax | 4,066 | | 375,000 | | 1,201,439 | | |
| Light Enterprise | 1,914,678 | | 2,166,722 | | 2,510,000 | | |
| Water Enterprise | 719,013 | | 653,816 | | 730,000 | | |
| Trash Enterprise | 305,831 | | 385,693 | | 470,000 | | |
| Sewer Enterprise | 327,580 | | 593,942 | | 657,081 | | |
| | | | | | | | |
| Non-Budgeted Funds-A | 686,766 | | | | | | |
| Non-Budgeted Funds-B | 298,707 | | | | | | |
| Non-Budgeted Funds-C | 395,013 | | | | | | |
| Totals | 6,074,205 | 57.005 | 6,343,614 | 54.054 | 8,176,477 | 1,102,889 | 52.303 |
| | | | | | | *Revenue Neutral Rate*** | *52.303* |
| Less: Transfers | 750,000 | | 710,000 | | 855,000 | | |
| Net Expenditure | 5,324,205 | | 5,633,614 | | 7,321,477 | | |
| Total Tax Levied | 1,078,007 | | 1,102,894 | | xxxxxxxxxxxxx | | |
| Assessed Valuation | 18,910,631 | | 20,403,414 | | 21,086,506 | | |
| Outstanding Indebtedness, January 1, | 2023 | | 2024 | | 2025 | | |
| G.O. Bonds | 815,000 | | 735,000 | | 655,000 | | |
| Revenue Bonds | 410,000 | | - | | - | | |
| Other | 1,661,587 | | 1,510,471 | | 1,437,566 | | |
| Lease Purchase Principal | 110,125 | | 188,811 | | 217,310 | | |
| Total | 2,996,712 | | 2,434,282 | | 2,309,876 | | |

*Tax rates are expressed in mills

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

**Mark Pingsterhaus**

Official Title: City Administrator

## Gray Co Treasurer
## Report ending July 31, 2025

| | | |
|---|---|---|
| Co General | $ | 1,429,652.56 |
| Road and Bridge | $ | 1,476,911.78 |
| Sp Bridge | $ | 806,298.54 |
| Sp Hwy | $ | 379,532.22 |
| Landfill | $ | 443,790.48 |
| Noxious Weed | $ | 123,167.06 |
| Clerk Technology | $ | 12,646.30 |
| Treas Technology | $ | 4,480.22 |
| Reg/Deeds Technology | $ | 5,931.92 |
| Co Health | $ | 158,664.45 |
| Sp Health | $ | 138,268.22 |
| Reg Bio-Terrorism | $ | - |
| Mental Health | $ | 1,146.80 |
| Intellectual Disability | $ | 1,613.88 |
| Soil Conservation | $ | 284.82 |
| Extension Council | $ | 2,129.47 |
| Historical Society | $ | 1,251.47 |
| Free Fair | $ | 1,973.21 |
| Council on Aging | $ | 1,456.37 |
| Ambulance | $ | 240,748.44 |
| Amb Sp Equip North Gray | $ | 5,257.72 |
| PSAP 911 | $ | 83,176.77 |
| Amb Sp Equip South Gray | $ | 5,042.95 |
| Search & Rescue | $ | 145.51 |
| Enhances 911 Grant | $ | 3,561.45 |
| Appraiser | $ | 91,304.64 |
| Election | $ | 44,447.66 |
| Self Insurance | $ | 1,893,337.44 |
| Tort Liability | $ | 108,492.10 |
| Cap Imp | $ | 2,610,523.03 |
| Equip Reserve | $ | 1,576,202.54 |
| Payroll | $ | 77,564.67 |
| Employee Benefit | $ | 1,544,744.92 |
| PATF | $ | 33,737.77 |
| Local Drug Seizure | $ | 41,942.64 |
| Offender Registration | $ | 5,131.56 |
| Sp Law Enf Tr | $ | 7,252.18 |
| Law Enforcement Equip Donation | $ | 5,228.25 |

## NOTICE OF BUDGET HEARING

The governing body of
**City of Cimarron**
will meet on September 2, 2025 at 6:30 PM at City Hall (119 S Main) 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 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 | 1,407,419 | 46.004 | 1,742,549 | 43.043 | 1,964,644 | 870,043 | 41.303 |
| Bond and Interest | 91,837 | | 91,318 | | 135,638 | | |
| Library | 240,120 | 11.001 | 255,500 | 11.011 | 265,175 | 231,946 | 11.000 |
| Special Highway | 78,188 | | 20,027 | | 140,000 | | |
| Special Park and Recreation | | | 10,941 | | 27,500 | | |
| Transient Guest Tax | | | 48,106 | | 75,000 | | |
| PBC Sales Tax | 4,066 | | 375,000 | | 1,201,439 | | |
| Light Enterprise | 1,914,678 | | 2,166,722 | | 2,510,000 | | |
| Water Enterprise | 719,013 | | 653,816 | | 730,000 | | |
| Trash Enterprise | 305,831 | | 385,693 | | 470,000 | | |
| Sewer Enterprise | 327,580 | | 593,942 | | 657,081 | | |
| Non-Budgeted Funds-A | 686,766 | | | | | | |
| Non-Budgeted Funds-B | 298,707 | | | | | | |
| Non-Budgeted Funds-C | 395,013 | | | | | | |
| Totals | 6,074,205 | 57.005 | 6,343,614 | 54.054 | 8,176,477 | 1,102,889 | 52.303 |
| | | | | | | *Revenue Neutral Rate*** | 52.303 |
| Less: Transfers | 750,000 | | 710,000 | | 855,000 | | |
| Net Expenditure | 5,324,205 | | 5,633,614 | | 7,321,477 | | |
| Total Tax Levied | 1,078,007 | | 1,102,894 | | xxxxxxxxxxxxx | | |
| Assessed Valuation | 18,910,631 | | 20,403,414 | | 21,086,506 | | |
| Outstanding Indebtedness, January 1, | 2023 | | 2024 | | 2025 | | |
| G.O. Bonds | 815,000 | | 735,000 | | 655,000 | | |
| Revenue Bonds | 410,000 | | - | | - | | |
| Other | 1,661,587 | | 1,510,471 | | 1,437,546 | | |
| Lease Purchase Principal | 110,125 | | 188,811 | | 217,310 | | |
| Total | 2,996,712 | | 2,434,282 | | 2,309,856 | | |

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

Mark Piggsterhaus
Official Title: City Administrator





(First Published in *The Montezuma Press* and *The Jack-*

# *Proof of Publication*

State of Kansas,
County of **Gray** , ss:

Faith Brokaw

of lawful age, being duly sworn upon oath states that he/she is the editor of **THE JACKSONIAN.**

THAT said newspaper has been published at least weekly 50 times a year and has been so published for at least five years prior to the first publication of the attached notice.

THAT said newspaper was entered as second class matter at the post office of its publication;

THAT said newspaper has a general paid circulation on a daily, weekly, monthly, or yearly basis in **GRAY** County, Kansas and is NOT a trade, religious or fraternal publication and has been printed and published in **GRAY** County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of said newspaper:

1st Publication was made on the 14 day of Aug, 2025
2nd Publication was made on the ____ day of _____, 20___
3rd Publication was made on the ____ day of _____, 20___
4th Publication was made on the ____ day of _____, 20___
5th Publication was made on the ____ day of _____, 20___
6th Publication was made on the ____ day of _____, 20___

Publication fee $ 90
Affidavit, Notary's Fees $ 5
Additional Copies _____ @ _____ $ _____
Total Publication Fee $ 95

(Signed)

Witness my hand this 28 day of August, 2025

SUBSCRIBED and SWORN to before me this 28 day of August, 2025.

(Notary Public)

My commission expires 9-21-25

NOTARY PUBLIC - State of Kansas
PATRICIA AVERY
My Appt Expires 9-21-25

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| | | | | | |
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Official Title: City Administrator