State of Kansas
City

2023

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: 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		6			
Fund	**K.S.A.**				
General	12-101a	7	1,606,292	823,503	45.998
Bond and Interest	10-113	8	117,358	-	
Library	12-1220	9	235,700	196,933	11.000
Special Highway		10	153,117		
Special Park and Recreation		10	20,000		
Transient Guest Tax		11	60,000		
PBC Sales Tax		11	609,753		
Light Enterprise		12	2,267,944		
Water Enterprise		12	870,944		
Trash Enterprise		13	420,000		
Sewer Enterprise		13	587,202		
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Totals		xxxxx	6,948,310	1,020,436	56.998
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		16			17,902,928
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization		17			

Revenue Neutral Rate: 52.018

Assisted by:
Kennedy McKee & Company, LLP

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

Attest: 10-3-2023
Ashley K Rogers
County Clerk

GRAY COUNTY OFFICIAL SEAL COUNTY CLERK KANSAS

Governing Body

CPA Summary
No assurance is provided.

City of Cimarron

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	684,390	124,499	3,222	1,436	15,625	0
Bond and Interest	67,156	12,216	316	141	1,533	0
Library	179,709	32,691	846	377	4,103	0
TOTAL	931,255	169,406	4,384	1,954	21,261	0

County Treas Motor Vehicle Estimate 169,406
County Treas Recreational Vehicle Estimate 4,384
County Treas 16/20M Vehicle Estimate 1,954
County Treas Commercial Vehicle Tax Estimate 21,261
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.18191
Recreational Vehicle Factor 0.00471
16/20M Vehicle Factor 0.00210
Commercial Vehicle Factor 0.02283
Watercraft Factor 0.00000

City of Cimarron 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Capital Improvement	300,000	125,000	125,000	K.S.A 12-1,118
General	Equipment Reserve	-	125,000	125,000	K.S.A 12-1,117
Light Enterprise	Capital Improvement	-	-	100,000	K.S.A 12-825d
Light Enterprise	Equipment Reserve	-	-	100,000	K.S.A 12-825d
Water Enterprise	Bond and Interest	-	-	-	K.S.A 12-825d
Water Enterprise	Equipment Reserve	200,000	100,000	200,000	K.S.A 12-825d
Water Enterprise	Capital Improvement	-	100,000	200,000	K.S.A 12-825d
Trash Enterprise	Equipment Reserve	-	50,000	50,000	K.S.A 12-825d
Trash Enterprise	Capital Improvement	-	50,000	50,000	K.S.A 12-825d
Sewer Enterprise	Sewer Plant Replacement	63,600	63,600	63,600	K.S.A 12-825d
Sewer Enterprise	Equipment Reserve	-	50,000	50,000	K.S.A 12-825d
Sewer Enterprise	Capital Improvement	-	50,000	50,000	K.S.A 12-825d
	Totals	563,600	713,600	1,113,600	
	Adjustments*				
	Adjusted Totals	563,600	713,600	1,113,600	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Cimarron

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Sewer Improvements	9/26/2013	9/1/2034	0.90-4.40	525,000	-	3/1,9/1	9/1	-	-	-	-
Refunding - 2016	10/13/2016	9/1/2031	0.90-3.00	1,315,000	-	3/1,9/1	9/1	-	-	-	-
Refunding - 2021	2/18/2021	9/1/2034	0.45-2.00	975,000	895,000	3/1,9/1	9/1	12,718	80,000	12,358	80,000
Total G.O. Bonds					**895,000**			**12,718**	**80,000**	**12,358**	**80,000**
Revenue Bonds:											
PBC Refunding	11/14/2016	12/1/2026	1.20-2.80	1,955,000	605,000	6/1,12/1	12/1	13,945	195,000	9,753	200,000
Total Revenue Bonds					**605,000**			**13,945**	**195,000**	**9,753**	**200,000**
Other:											
KDOT Highway Improvements	3/1/2010	8/1/2029	3.68	184,940	89,230	2/1,8/1	8/1	3,292	9,825	2,931	10,186
KDHE Wetlands Project	2/18/2020	9/1/2041	1.62	1,754,900	1,754,900	3/1,9/1	3/1,9/1	28,127	74,951	26,908	76,170
Weather Event Loan	3/19/2021	1/1/2031	0.25	597,837	-	6/16	6/16	423	597,837	-	-
Total Other					**1,844,130**			**31,842**	**682,613**	**29,839**	**86,356**
Total Indebtedness					**3,344,130**			**58,505**	**957,613**	**51,950**	**366,356**

City of Cimarron

2023

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, 2022	Payments Due 2022	Payments Due 2023
FNB - Vac Truck	8/20/2019	60	4.00	309,521	167,654	62,711	68,412
Totals					**167,654**	**62,711**	**68,412**

*****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: 2023

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 2022	Proposed Year 2023
Ad Valorem Tax	$179,709	$196,933
Delinquent Tax	$1,500	$500
Motor Vehicle Tax	$30,176	$32,691
Recreational Vehicle Tax	$723	$846
16/20M Vehicle Tax	$409	$377
Commercial Vehicle Tax	$3,269	$4,103
Watercraft Tax	$0	$0
TOTAL TAXES	$215,786	$235,450
Difference in Total Taxes:	$19,664	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$16,338,423	$17,902,217
Did Assessed Valuation Decrease?	No	
Levy Rate	10.999	11.000
Difference in Levy Rate:	0.001	
Qualify for grant: 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.

City of Cimarron 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	668,190	668,023	356,634
Receipts:			
Ad Valorem Tax	652,864	684,390	xxxxxxxxxxxxxxxx
Delinquent Tax	19,958	4,000	3,000
Motor Vehicle Tax	134,685	115,178	124,499
Recreational Vehicle Tax	3,364	2,760	3,222
16/20M Vehicle Tax	1,274	1,561	1,436
Commercial Vehicle Tax	12,609	12,477	15,625
Watercraft Tax	-	-	-
Gross Earning (Intangible) Tax	-	-	-
LAVTR	-	-	-
City and County Revenue Sharing	-	-	-
Shared Revenue:			
Local alcoholic liquor fund	5,639	4,000	4,000
Local sales tax	266,279	230,000	205,000
State of Kansas-connecting link	39,123	35,000	30,000
Licenses, permits and fees:			
Franchise fees	43,137	35,000	35,000
Other licenses, permits and fees	9,681	3,000	3,000
Fines, forfeitures and penalites:			
Fines-police	112,551	20,000	15,000
Other fines, etc	-	-	-
Charges for services:			
Swimming pool	44,911	35,000	30,000
Other:			
Rent	1,943	1,000	1,000
Recreation sponsor fees	3,650	1,000	1,000
Grant proceeds	-	-	-
In Lieu of Taxes (IRB)	-	-	-
Interest on Idle Funds	2,696	2,500	2,500
Neighborhood Revitalization Rebate	(30,782)	(26,054)	(24,141)
Miscellaneous	60,021	60	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,383,603**	**1,160,872**	**450,141**
Resources Available:	**2,051,793**	**1,828,895**	**806,775**

City of Cimarron

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	2,051,793	1,828,895	806,775
Expenditures:			
General Administration	234,537	202,000	225,000
Employee Benefits	65,983	100,000	100,000
Police Department	245,206	232,340	250,974
Fire Department	2,682	10,000	10,000
Street and Alley	127,786	236,000	240,000
Airport	5,068	10,000	30,000
Park Department	68,709	80,000	80,000
0	-	-	-
Sub-Total detail page 7b	749,971	870,340	935,974
Expenditures:			
Recreation Department	25,639	35,000	55,000
Golf Course	185,000	185,000	205,000
Swimming Pool	79,116	85,000	85,000
Library	8,064	6,921	6,018
Economic Development	35,980	40,000	69,300
Transfers	300,000	250,000	250,000
Sub-Total detail page 7c	633,799	601,921	670,318
Cash Forward (2023 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,383,770**	**1,472,261**	**1,606,292**
Unencumbered Cash Balance Dec 31	668,023	356,634	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	1,546,711	1,547,261	1,606,292
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,606,292
		Tax Required	799,517
	Delinquent Comp Rate:	3.0%	23,986
		Amount of 2022 Ad Valorem Tax	823,503

CPA Summary
No assurance is provided.

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Administration			
Personal Services	44,735	50,000	50,000
Contractual	139,347	102,000	125,000
Commodities	47,495	50,000	50,000
Capital Outlay	2,960	-	-
Total	**234,537**	**202,000**	**225,000**
Employee Benefits			
Health and Life Insurance	19,425	42,000	42,000
Payroll Taxes and Benefits	46,558	58,000	58,000
Total	**65,983**	**100,000**	**100,000**
Police Department			
Personal Services	4,628	6,000	6,000
Contractual	240,569	226,340	244,974
Commodities	9	-	-
Total	**245,206**	**232,340**	**250,974**
Fire Department			
Personal Services	7,017	7,000	7,000
Contractual	5,964	500	500
Commodities	551	2,000	2,000
Capital Outlay	-	500	500
Reimbursements	(10,850)	-	-
Total	**2,682**	**10,000**	**10,000**
Street and Alley			
Personal Services	-	-	-
Contractual	100,053	130,000	130,000
Commodities	27,528	106,000	110,000
Capital Outlay	205	-	-
Total	**127,786**	**236,000**	**240,000**
Airport			
Personal Services	-	-	-
Contractual	4,172	8,000	28,000
Commodities	896	1,000	1,000
Capital Outlay	-	1,000	1,000
Total	**5,068**	**10,000**	**30,000**
Park Department			
Personal Services	58,156	50,000	60,000
Contractual	838	14,000	4,000
Commodities	9,715	13,000	13,000
Capital Outlay	-	3,000	3,000
Total	**68,709**	**80,000**	**80,000**
Total	-	-	-
Page Total	**749,971**	**870,340**	**935,974**

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

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Recreation Department			
Personal Services	1,832	5,000	5,000
Contractual	3,827	7,500	7,500
Commodities	13,632	10,000	30,000
Capital Outlay	1,348	7,500	7,500
Appropriation to Recreation	5,000	5,000	5,000
Total	**25,639**	**35,000**	**55,000**
Golf Course			
Personal Services	160,299	163,750	175,000
Contractual	4,170	3,250	5,000
Commodities	-	-	-
Capital Outlay	-	-	-
Appropriation to Cimarron Golf Club	20,531	18,000	25,000
Total	**185,000**	**185,000**	**205,000**
Swimming Pool			
Personal Services	47,428	50,000	50,000
Contractual	2,662	10,000	10,000
Commodities	28,316	25,000	25,000
Capital Outlay	710	-	-
Total	**79,116**	**85,000**	**85,000**
Library			
Additional Appropriation (NRR)	8,064	6,921	6,018
Total	**8,064**	**6,921**	**6,018**
Economic Development			
Personal Services	31,101	30,000	59,300
Contractual	4,835	5,000	5,000
Commodities	44	5,000	5,000
Capital Outlay	-	-	-
Total	**35,980**	**40,000**	**69,300**
Transfers			
Capital Improvement	300,000	125,000	125,000
Equipment Reserve	-	125,000	125,000
Total	**300,000**	**250,000**	**250,000**
Page Total	**633,799**	**601,921**	**670,318**

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

City of Cimarron 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bond and Interest**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	72,302	268,600	253,321
Receipts:			
Ad Valorem Tax	62,390	67,156	xxxxxxxxxxxxxxxx
Delinquent Tax	1,628	250	250
Motor Vehicle Tax	8,136	11,017	12,216
Recreational Vehicle Tax	202	264	316
16/20M Vehicle Tax	86	149	141
Commercial Vehicle Tax	744	1,194	1,533
Watercraft Tax	-	-	-
Special Assessments	97,587	-	-
Transfer from Water Enterprise	-	-	-
Bond Issue	115,401	-	-
Interest on Idle Funds	79	-	-
Neighborhood Revitalization Rebate	(2,944)	(2,591)	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**283,309**	**77,439**	**14,456**
Resources Available:	**355,611**	**346,039**	**267,777**
Expenditures:			
Debt Service:			
Principal	80,000	80,000	80,000
Interest and Commissions	7,011	12,718	12,358
Cash Basis Reserve (2023 column)	-	-	25,000
Miscellaneous	-	-	-
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**87,011**	**92,718**	**117,358**
Unencumbered Cash Balance Dec 31	268,600	253,321	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	143,720	122,420	117,358
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	117,358
		Tax Required	-
	Delinquent Comp Rate:	3.0%	-
		Amount of 2022 Ad Valorem Tax	-

CPA Summary
No assurance is provided.

City of Cimarron 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	24,538	20,739	12,004
Receipts:			
Ad Valorem Tax	171,023	179,709	xxxxxxxxxxxxxxxx
Delinquent Tax	4,919	1,500	500
Motor Vehicle Tax	34,152	30,176	32,691
Recreational Vehicle Tax	853	723	846
16/20M Vehicle Tax	325	409	377
Commercial Vehicle Tax	3,193	3,269	4,103
Watercraft Tax	-	-	-
Interest on Idle Funds	-	-	-
Neighborhood Revitalization Rebate	(8,064)	(6,921)	(6,018)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**206,401**	**208,865**	**32,499**
Resources Available:	**230,939**	**229,604**	**44,503**
Expenditures:			
Transfer to Related Municipal Entity	210,200	217,600	235,700
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**210,200**	**217,600**	**235,700**
Unencumbered Cash Balance Dec 31	20,739	12,004	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	210,200	217,600	235,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	235,700
		Tax Required	191,197
	Delinquent Comp Rate:	3.0%	5,736
		Amount of 2022 Ad Valorem Tax	196,933

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	114,332	142,341	92,094
Receipts:			
State of Kansas Gas Tax	63,825	60,270	61,200
County Transfers Gas	-	-	-
Interest on Idle Funds	79	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**63,904**	**60,270**	**61,200**
Resources Available:	**178,236**	**202,611**	**153,294**
Expenditures:			
Public Works:			
Contractual Services	22,759	17,400	130,000
Commodities	-	80,000	10,000
Capital Outlay	-	-	
Debt Service:			
Principal	9,503	9,825	10,186
Interest and Commissions	3,633	3,292	2,931
Cash Forward (2023 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**35,895**	**110,517**	**153,117**
Unencumbered Cash Balance Dec 31	142,341	92,094	177
2021/2022/2023 Budget Authority Amount:	143,116	153,117	153,117

Adopted Budget **Special Park and Recreation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	9,782	15,421	15,035
Receipts:			
Local alcoholic liquor fund	5,639	5,114	5,000
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,639**	**5,114**	**5,000**
Resources Available:	**15,421**	**20,535**	**20,035**
Expenditures:			
Commodities	-	-	4,000
Contractual Services	-	-	4,000
Capital Outlay	-	5,500	12,000
Cash Forward (2023 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	-	**5,500**	**20,000**
Unencumbered Cash Balance Dec 31	15,421	15,035	35
2021/2022/2023 Budget Authority Amount:	17,000	17,500	20,000

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Transient Guest Tax**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	48,327	57,639	50,039
Receipts:			
Transient Guest Tax	9,293	10,000	10,000
Interest on Idle Funds	19	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,312**	**10,000**	**10,000**
Resources Available:	**57,639**	**67,639**	**60,039**
Expenditures:			
Contractual Services	-	1,000	15,000
Commodities	-	1,600	15,000
Capital Outlay	-	15,000	30,000
Cash Forward (2023 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**-**	**17,600**	**60,000**
Unencumbered Cash Balance Dec 31	57,639	50,039	39
2021/2022/2023 Budget Authority Amount:	60,000	60,000	60,000

Adopted Budget **PBC Sales Tax**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	149,612	271,606	309,761
Receipts:			
Sales Tax	337,626	325,000	300,000
Interest on Idle Funds	236	100	100
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**337,862**	**325,100**	**300,100**
Resources Available:	**487,474**	**596,706**	**609,861**
Expenditures:			
Culture and Recreation:			
Capital Outlay	8,123	78,000	400,000
Debt Service:			
Principal	190,000	195,000	200,000
Interest	17,745	13,945	9,753
Commissions	-	-	-
Cash Forward (2023 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**215,868**	**286,945**	**609,753**
Unencumbered Cash Balance Dec 31	271,606	309,761	108
2021/2022/2023 Budget Authority Amount:	759,095	517,945	609,753

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Light Enterprise**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	623,974	502,181	418,237
Receipts:			
Customer Charges	2,185,415	1,850,000	1,850,000
Loan Proceeds	597,837	-	-
Interest on Idle Funds	588	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,783,840**	**1,850,000**	**1,850,000**
Resources Available:	**3,407,814**	**2,352,181**	**2,268,237**
Expenditures:			
Administration:			
Personal Services	385,343	400,000	410,000
Contractual Services	198,700	200,000	210,000
Commodities	1,689,000	1,300,000	1,350,000
Capital Outlay	10,000	10,000	74,000
Debt Service:			
Principal	618,951	22,818	22,818
Interest and Commissions	3,639	1,126	1,126
Transfer to Capital Improvement	-	-	100,000
Transfer to Equipment Reserve	-	-	100,000
Cash Forward (2023 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,905,633**	**1,933,944**	**2,267,944**
Unencumbered Cash Balance Dec 31	502,181	418,237	293
2021/2022/2023 Budget Authority Amount:	3,326,837	2,259,000	2,267,944

Adopted Budget **Water Enterprise**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	545,803	510,060	371,116
Receipts:			
Customer Charges	489,765	500,000	500,000
Interest on Idle Funds	438	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**490,203**	**500,000**	**500,000**
Resources Available:	**1,036,006**	**1,010,060**	**871,116**
Expenditures:			
Administration:			
Personal Services	125,104	140,000	150,000
Contractual Services	81,524	100,000	100,000
Commodities	95,585	125,000	125,000
Capital Outlay	-	50,000	72,000
Debt Service:			
Principal	20,940	22,818	22,818
Interest and Commissions	2,793	1,126	1,126
Transfer to Bond and Interest	-	-	-
Transfer to Equipment Reserve	200,000	100,000	200,000
Transfer to Capital Improvement	-	100,000	200,000
Cash Forward (2023 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**525,946**	**638,944**	**870,944**
Unencumbered Cash Balance Dec 31	510,060	371,116	172
2021/2022/2023 Budget Authority Amount:	819,000	819,000	870,944

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash Enterprise**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	213,696	221,906	120,000
Receipts:			
Customer Charges	246,866	280,000	300,000
Interest on Idle Funds	156	94	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**247,022**	**280,094**	**300,000**
Resources Available:	**460,718**	**502,000**	**420,000**
Expenditures:			
Administration:			
Contractual Services	238,684	272,000	300,000
Commodities	128	10,000	20,000
Capital Outlay	-	-	-
Transfer to Equipment Reserve	-	50,000	50,000
Transfer to Capital Improvement	-	50,000	50,000
Cash Forward (2023 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**238,812**	**382,000**	**420,000**
Unencumbered Cash Balance Dec 31	221,906	120,000	-
2021/2022/2023 Budget Authority Amount:	450,000	450,000	420,000

Adopted Budget **Sewer Enterprise**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	443,808	541,222	288,020
Receipts:			
Customer Charges	311,266	300,000	300,000
Interest on Idle Funds	234	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**311,500**	**300,000**	**300,000**
Resources Available:	**755,308**	**841,222**	**588,020**
Expenditures:			
Administration:			
Personal Services	76,167	100,000	110,000
Contractual Services	23,251	50,000	50,000
Commodities	25,780	30,000	30,000
Capital Outlay	-	86,000	110,000
Debt Service:			
Principal	18,341	94,510	95,729
Interest and Commissions	6,947	29,092	27,873
Transfers to Sewer Plant Replacement	63,600	63,600	63,600
Transfer to Equipment Reserve	-	50,000	50,000
Transfer to Capital Improvement	-	50,000	50,000
Cash Forward (2023 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**214,086**	**553,202**	**587,202**
Unencumbered Cash Balance Dec 31	541,222	288,020	818
2021/2022/2023 Budget Authority Amount:	580,412	577,090	587,202

CPA Summary
No assurance is provided.

City of Cimarron

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

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	10,341	Cash Balance Jan 1	29,875	Cash Balance Jan 1	230	Cash Balance Jan 1	586,542	Cash Balance Jan 1	793,507	1,420,495
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	6,500	Donations	-	Donations	45	Donations	-	Donations	-	
Interest	-	Interest	16	Interest	-	Interest	276	Interest	196	
State aid	-	State aid	-	State aid	-	State aid	-	State aid	1,488,656	
Grant proceeds	-	Grant proceeds	-	Grant proceeds	779	Grant proceeds	-	Federal aid	406,639	
Debt proceeds	-	Debt proceeds	-	Debt proceeds	-	Debt proceeds	-	Debt proceeds	-	
Miscellaneous	-	Miscellaneous	-	Miscellaneous	-	Sale of equipment	8,400	Miscellaneous	180	
Transfers	-	Transfers	-	Transfers	-	Transfer from Light	-	Transfer from General	300,000	
						Transfer from Water	200,000	Transfer from Water	-	
						Transfer from Sewer	-	Transfer from Light	-	
						Transfer from Trash	-	Transfer from Trash	-	
Total Receipts	6,500	Total Receipts	16	Total Receipts	824	Total Receipts	208,676	Total Receipts	2,195,671	2,411,687
Resources Available:	16,841	Resources Available:	29,891	Resources Available:	1,054	Resources Available:	795,218	Resources Available:	2,989,178	3,832,182
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	-	Contractual	-	Contractual	-	Contractual	-	Contractual	-	
Commodities	-	Commodities	-	Commodities	437	Commodities	-	Commodities	-	
Capital outlay	4,914	Capital outlay	-	Capital outlay	-	Capital outlay	-	Capital outlay	2,498,314	
								New Equipment	5,385	
Total Expenditures	4,914	Total Expenditures	-	Total Expenditures	437	Total Expenditures	-	Total Expenditures	2,503,699	2,509,050
Cash Balance Dec 31	11,927	Cash Balance Dec 31	29,891	Cash Balance Dec 31	617	Cash Balance Dec 31	795,218	Cash Balance Dec 31	485,479	**1,323,132** **
										1,323,132 **

**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 2021 is reported)

2023

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
SPARK Fund		**ARPA Fund**		**Pearl Luther Endowment**		**Sewer Plant Replacement**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	(2,182)	Cash Balance Dec 31	-	Cash Balance Dec 31	22,039	Cash Balance Dec 31	265,331	Cash Balance Dec 31		285,188
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	-	Donations	-	Donations	-	Donations	-			
Interest	-	Interest	-	Interest	11	Interest	-			
State aid	-	State aid	-	State aid	-	State aid	-			
Federal aid	2,182	Federal aid	167,946	Federal aid	-	Federal aid	-			
Debt proceeds	-	Debt proceeds	-	Debt proceeds	-	Debt proceeds	-			
Miscellaneous	-	Miscellaneous	-	Miscellaneous	-	Miscellaneous	-			
Transfers	-	Transfers	-	Transfers	-	Transfer from Sewer	63,600			
Total Receipts	2,182	Total Receipts	167,946	Total Receipts	11	Total Receipts	63,600	Total Receipts	-	233,739
Resources Available:	-	Resources Available:	167,946	Resources Available:	22,050	Resources Available:	328,931	Resources Available:	-	518,927
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	-	Contractual	-	Contractual	-	Contractual	-			
Commodities	-	Commodities	-	Commodities	-	Commodities	-			
Capital outlay	-	Capital outlay	-	Capital outlay	-	Capital outlay	-			
Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	-
Cash Balance Dec 31	-	Cash Balance Dec 31	167,946	Cash Balance Dec 31	22,050	Cash Balance Dec 31	328,931	Cash Balance Dec 31	-	**518,927** **
										518,927 **

** Note: These two block figures should agree.

CPA Summary

No assurance is provided.

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Cimarron

will meet on September 6, 2022 at 6:30 PM at 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,383,770	42.023	1,472,261	41.888	1,606,292	823,503	46.000
Bond and Interest	87,011	4.019	92,718	4.110	117,358		
Library	210,200	11.009	217,600	10.999	235,700	196,933	11.000
Special Highway	35,895		110,517		153,117		
Special Park and Recreation			5,500		20,000		
Transient Guest Tax			17,600		60,000		
PBC Sales Tax	215,868		286,945		609,753		
Light Enterprise	2,905,633		1,933,944		2,267,944		
Water Enterprise	525,946		638,944		870,944		
Trash Enterprise	238,812		382,000		420,000		
Sewer Enterprise	214,086		553,202		587,202		
Non-Budgeted Funds-A	2,509,050						
Non-Budgeted Funds-B							
Totals	8,326,271	57.051	5,711,231	56.997	6,948,310	1,020,436	57.000
						*Revenue Neutral Rate***	*52.018*
Less: Transfers	563,600		713,600		1,113,600		
Net Expenditures	7,762,671		4,997,631		5,834,710		
Total Tax Levied	897,001		931,255		xxxxxxxxxxxxxxx		
Assessed Valuation	15,722,069		16,338,423		17,902,217		
Outstanding Indebtedness, January 1,	2020		2021		2022		
G.O. Bonds	1,120,000		950,000		895,000		
Revenue Bonds	1,405,000		795,000		605,000		
Other	107,899		1,853,660		1,844,130		
Lease Purchase Principal	367,971		232,958		167,654		
Total	3,000,870		3,831,618		3,511,784		

*Tax rates are expressed in mills

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

Amber Walker

Official Title: City Clerk

City of Cimarron 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	782,922	43.733	24,141
Bond and Interest			
Library	195,163	10.902	6,018
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	978,085	54.635	30,159

2022 July 1 Valuation: 17,902,217

Valuation Factor: 17,902.217

Neighborhood Revitalization Subj to Rebate: 552,010

Neighborhood Revitalization factor: 552.01

**This information comes from the 2023 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

(First published in ***The Jacksonian*** on Wednesday, August 17, 2022.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Cimarron
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Bond and Interest	87,011	4.019	92,718	4.110	117,358		
Library	210,200	11.009	217,600	10.999	235,700	196,933	11.000
Special Highway	35,895		110,517		153,117		
Special Park and Recreation			5,500		20,000		
Transient Guest Tax			17,600		60,000		
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Non-Budgeted Funds-B							
Totals	8,326,271	57.051	5,711,231	56.997	6,948,310	1,020,436	57.000
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Total	3,000,870		3,831,618		3,511,784		

*Tax rates are expressed in mills

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

Amber Walker
Official Title: City Clerk

Resolution No. 334

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

WHEREAS, the Revenue Neutral Rate for the City of Cimarron was calculated as 52.018 mills by the Gray County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 6, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Cimarron, 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 CIMARRON, KANSAS:

The City of Cimarron shall levy a property tax rate exceeding the Revenue Neutral Rate of 52.018 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 6th day of September, 2022, and **SIGNED** by the Mayor.

Gilbert Benton, Mayor

Attested:

Amber Walker, City Clerk

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 6, 2022

Resolution No. 334

Governing Body Member	Yes	No	No Vote
Amie Schilling	X		
Taylor Rye	X		
Mike Coast	X		
Tim Nation	X		
Eric Mawhirter	X		
TOTAL	5		

Certified: