2025

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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			
		6			
Fund	**K.S.A.**				
General	12-101a	7	1,881,299	878,231	43.043
Bond and Interest	10-113	8	141,318	-	
Library	12-1220	9	255,500	224,663	11.011
Special Highway		10	170,000		
Special Park and Recreation		10	27,500		
Transient Guest Tax		11	75,000		
PBC Sales Tax		11	1,000,000		
Light Enterprise		12	2,360,000		
Water Enterprise		12	880,000		
Trash Enterprise		13	470,000		
Sewer Enterprise		13	642,081		
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Totals		xxxxxx	7,902,698	1,102,894	54.054
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		16			20,403,414
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization		17			

Revenue Neutral Rate	52.781
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Kennedy McKee & Company, LLP

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

Attest: 10-3-2024
Ashley J. Rogers
County Clerk

GRAY COUNTY OFFICIAL SEAL COUNTY CLERK KANSAS

Governing Body

CPA Summary
No assurance is provided.

City of Cimarron

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	869,971	133,516	2,829	988	9,443	1,098
Bond and Interest						
Library	208,036	31,928	676	236	2,258	262
TOTAL	1,078,007	165,444	3,505	1,224	11,701	1,360

County Treas Motor Vehicle Estimate	165,444				
County Treas Recreational Vehicle Estimate		3,505			
County Treas 16/20M Vehicle Estimate			1,224		
County Treas Commercial Vehicle Tax Estimate				11,701	
County Treas Watercraft Tax Estimate					1,360

Motor Vehicle Factor	0.15347				
Recreational Vehicle Factor		0.00325			
16/20M Vehicle Factor			0.00114		
Commercial Vehicle Factor				0.01085	
Watercraft Factor					0.00126

City of Cimarron 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Capital Improvement	-	75,000	125,000	K.S.A 12-1,118
General	Equipment Reserve	275,000	75,000	125,000	K.S.A 12-1,117
Light Enterprise	Capital Improvement	50,000	-	50,000	K.S.A 12-825d
Light Enterprise	Equipment Reserve	125,000	-	50,000	K.S.A 12-825d
Water Enterprise	Equipment Reserve	-	182,512	250,000	K.S.A 12-825d
Water Enterprise	Capital Improvement	150,000	100,000	200,000	K.S.A 12-825d
Trash Enterprise	Equipment Reserve	-	25,000	50,000	K.S.A 12-825d
Trash Enterprise	Capital Improvement	-	25,000	50,000	K.S.A 12-825d
Sewer Enterprise	Sewer Plant Replacement	63,600	-	-	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	663,600	682,512	1,100,000	
	Adjustments*				
	Adjusted Totals	663,600	682,512	1,100,000	

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

City of Cimarron

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due Interest	Date Due Principal	Amount Due 2024 Interest	Amount Due 2024 Principal	Amount Due 2025 Interest	Amount Due 2025 Principal
General Obligation:											
Refunding - 2021	2/18/2021	9/1/2034	0.45-2.00	975,000	735,000	3/1,9/1	9/1	11,838	80,000	11,318	80,000
Total G.O. Bonds					**735,000**			**11,838**	**80,000**	**11,318**	**80,000**
Revenue Bonds:											
None											
Total Revenue Bonds					-			-	-	-	-
Other:											
KDHE Wetlands Project	2/18/2020	9/1/2041	1.62	1,659,536	1,510,471	3/1,9/1	3/1,9/1	24,176	72,905	22,990	74,091
Total Other					**1,510,471**			**24,176**	**72,905**	**22,990**	**74,091**
Total Indebtedness					**2,245,471**			**36,014**	**152,905**	**34,308**	**154,091**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2024	Payments Due 2024	Payments Due 2025
2023 Bucket Truck	6/1/2023	60	5.50	210,861	188,811	190,131	-
Totals					**188,811**	**190,131**	-

***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: 2025

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 2024	Proposed Year 2025
Ad Valorem Tax	$208,036	$224,663
Delinquent Tax	$480	$500
Motor Vehicle Tax	$32,253	$31,928
Recreational Vehicle Tax	$746	$676
16/20M Vehicle Tax	$299	$236
TOTAL TAXES	$241,814	$258,003
Difference in Total Taxes:	$16,189	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$18,910,631	$20,423,916
Did Assessed Valuation Decrease?	No	
Levy Rate	11.001	11.000
Difference in Levy Rate:	(0.001)	
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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	651,032	703,218	514,601
Receipts:			
Ad Valorem Tax	813,838	869,971	xxxxxxxxxxxxxxx
Delinquent Tax	6,267	2,500	2,500
Motor Vehicle Tax	115,107	134,868	133,516
Recreational Vehicle Tax	2,300	3,122	2,829
16/20M Vehicle Tax	1,078	1,250	988
Commercial Vehicle Tax	10,345	17,911	9,443
Watercraft Tax	-	-	1,098
Gross Earning (Intangible) Tax	-	-	-
Shared Revenue:			
Local alcoholic liquor fund	4,514	4,000	4,000
Local sales tax	308,944	275,000	250,000
State of Kansas-connecting link	39,150	30,000	30,000
Licenses, permits and fees:			
Franchise fees	61,032	35,000	35,000
Other licenses, permits and fees	4,070	3,000	3,000
Fines, forfeitures and penalites:			
Fines-police	75,655	15,000	15,000
Other fines, etc	-		
Charges for services:			
Swimming pool	43,219	32,500	32,500
Other:			
Rent	1,487	1,000	1,000
Recreation sponsor fees	4,250	1,000	1,000
Grant proceeds	-		
Interest on Idle Funds	44,686	5,000	5,000
Neighborhood Revitalization Rebate	(25,391)	(17,512)	(12,827)
Miscellaneous	64,083	6,113	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,574,634**	**1,419,723**	**514,047**
Resources Available:	**2,225,666**	**2,122,941**	**1,028,648**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	2,225,666	2,122,941	1,028,648
Expenditures:			
General Administration	268,020	345,000	365,000
Employee Benefits	90,445	100,000	112,500
Police Department	255,584	251,170	250,000
Fire Department	1,378	13,000	13,000
Street and Alley	153,714	237,500	300,000
Airport	6,368	10,000	30,000
Park Department	70,017	80,000	85,000
0	-	-	-
Sub-Total detail page 7b	845,526	1,036,670	1,155,500
Recreation Department	29,258	45,000	57,500
Golf Course	205,000	215,000	215,000
Swimming Pool	96,365	110,000	115,000
Library	6,018	4,170	3,299
Economic Development	65,281	47,500	85,000
Transfers	275,000	150,000	250,000
0	-	-	-
0	-	-	-
Sub-Total detail page 7c	676,922	571,670	725,799
Cash Reserve (2025 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,522,448**	**1,608,340**	**1,881,299**
Unencumbered Cash Balance Dec 31	703,218	514,601	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,606,292	1,708,340	1,881,299
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,881,299
		Tax Required	852,651
	Delinquent Comp Rate:	3.0%	25,580
		Amount of 2024 Ad Valorem Tax	878,231

CPA Summary
No assurance is provided.

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Administration			
Personal Services	67,518	140,000	150,000
Contractual	172,560	175,000	180,000
Commodities	27,942	30,000	35,000
Capital Outlay	-	-	-
Total	**268,020**	**345,000**	**365,000**
Employee Benefits			
Health and Life Insurance	27,723	26,000	35,000
Payroll Taxes and Benefits	62,722	74,000	77,500
Total	**90,445**	**100,000**	**112,500**
Police Department			
Personal Services	-	6,306	-
Contractual	255,584	244,864	250,000
Commodities	-	-	-
Total	**255,584**	**251,170**	**250,000**
Fire Department			
Personal Services	2,841	8,000	8,000
Contractual	1,127	1,000	1,000
Commodities	9,310	3,000	3,000
Capital Outlay	-	1,000	1,000
Reimbursements	(11,900)	-	-
Total	**1,378**	**13,000**	**13,000**
Street and Alley			
Personal Services	-	-	-
Contractual	95,292	127,500	150,000
Commodities	58,190	110,000	150,000
Capital Outlay	232	-	-
Total	**153,714**	**237,500**	**300,000**
Airport			
Personal Services	-	-	-
Contractual	5,610	6,000	6,000
Commodities	758	4,000	24,000
Capital Outlay	-	-	-
Total	**6,368**	**10,000**	**30,000**
Park Department			
Personal Services	55,863	60,000	65,000
Contractual	1,177	4,000	4,000
Commodities	12,977	13,000	13,000
Capital Outlay	-	3,000	3,000
Total	**70,017**	**80,000**	**85,000**
Total	-	-	-
Page Total	**845,526**	**1,036,670**	**1,155,500**

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

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Recreation Department			
Personal Services	5,144	6,500	7,500
Contractual	6,163	7,500	7,500
Commodities	12,951	20,000	30,000
Capital Outlay	-	6,000	7,500
Appropriation to Recreation	5,000	5,000	5,000
Total	**29,258**	**45,000**	**57,500**
Golf Course			
Personal Services	199,311	200,000	200,000
Contractual	3,427	5,000	5,000
Commodities	-	-	-
Capital Outlay	-	-	-
Appropriation to Cimarron Golf Club	2,262	10,000	10,000
Total	**205,000**	**215,000**	**215,000**
Swimming Pool			
Personal Services	47,402	60,000	65,000
Contractual	2,668	5,000	5,000
Commodities	46,295	45,000	45,000
Capital Outlay	-	-	-
Total	**96,365**	**110,000**	**115,000**
Library			
Additional Appropriation (NRR)	6,018	4,170	3,299
Total	**6,018**	**4,170**	**3,299**
Economic Development			
Personal Services	58,851	37,500	75,000
Contractual	6,028	7,500	7,500
Commodities	402	2,500	2,500
Capital Outlay	-	-	-
Total	**65,281**	**47,500**	**85,000**
Transfers			
Capital Improvement	-	75,000	125,000
Equipment Reserve	275,000	75,000	125,000
Total	**275,000**	**150,000**	**250,000**
Total	-	-	-
Total	-	-	-
Page Total	**676,922**	**571,670**	**725,799**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bond and Interest**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	334,563	348,563	296,775
Receipts:			
Ad Valorem Tax	105	-	xxxxxxxxxxxxxxxx
Delinquent Tax	342	50	-
Motor Vehicle Tax	11,232	-	
Recreational Vehicle Tax	224	-	
16/20M Vehicle Tax	104	-	
Commercial Vehicle Tax	1,013	-	
Watercraft Tax	-	-	
Special Assessments	88,528	40,000	40,000
Interest on Idle Funds	4,810	-	-
Neighborhood Revitalization Rebate	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**106,358**	**40,050**	**40,000**
Resources Available:	**440,921**	**388,613**	**336,775**
Expenditures:			
Debt Service:			
Principal	80,000	80,000	80,000
Interest and Commissions	12,358	11,838	11,318
Cash Reserve (2025 column)	-	-	50,000
Miscellaneous	-	-	-
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**92,358**	**91,838**	**141,318**
Unencumbered Cash Balance Dec 31	348,563	296,775	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	117,358	116,838	141,318
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	141,318
		Tax Required	-
	Delinquent Comp Rate:	3.0%	-
		Amount of 2024 Ad Valorem Tax	-

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	10,000	3,013	4,820
Receipts:			
Ad Valorem Tax	194,647	208,036	xxxxxxxxxxxxxxxx
Delinquent Tax	1,580	480	500
Motor Vehicle Tax	30,210	32,253	31,928
Recreational Vehicle Tax	604	746	676
16/20M Vehicle Tax	282	299	236
Commercial Vehicle Tax	2,716	4,283	2,258
Watercraft Tax	-	-	262
Interest on Idle Funds	-	-	-
Neighborhood Revitalization Rebate	(6,072)	(4,170)	(3,299)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**223,967**	**241,927**	**32,561**
Resources Available:	233,967	244,940	37,381
Expenditures:			
Transfer to Related Municipal Entity	230,954	240,120	255,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**230,954**	**240,120**	**255,500**
Unencumbered Cash Balance Dec 31	3,013	4,820	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	235,700	240,120	255,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	255,500
		Tax Required	218,119
	Delinquent Comp Rate:	3.0%	6,544
		Amount of 2024 Ad Valorem Tax	224,663

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	124,549	59,911	110,450
Receipts:			
State of Kansas Gas Tax	53,704	59,610	59,550
County Transfers Gas	-	-	-
Interest on Idle Funds	4,906	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**58,610**	**59,610**	**59,550**
Resources Available:	**183,159**	**119,521**	**170,000**
Expenditures:			
Public Works:			
Contractual Services	-	-	-
Commodities	42,410	9,071	170,000
Capital Outlay	-	-	-
Debt Service:			
Principal	79,378	-	-
Interest and Commissions	1,460	-	-
Cash Reserve (2025 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**123,248**	**9,071**	**170,000**
Unencumbered Cash Balance Dec 31	59,911	110,450	-
2023/2024/2025 Budget Authority Amount:	153,117	150,000	170,000

Adopted Budget **Special Park and Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	20,220	24,734	22,500
Receipts:			
Local alcoholic liquor fund	4,514	5,000	5,000
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,514**	**5,000**	**5,000**
Resources Available:	**24,734**	**29,734**	**27,500**
Expenditures:			
Commodities	-	7,234	5,000
Contractual Services	-	-	5,000
Capital Outlay	-	-	17,500
Cash Reserve (2025 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	-	**7,234**	**27,500**
Unencumbered Cash Balance Dec 31	24,734	22,500	-
2023/2024/2025 Budget Authority Amount:	20,000	22,500	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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	69,416	81,202	65,000
Receipts:			
Transient Guest Tax	10,906	10,000	10,000
Interest on Idle Funds	1,220	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,126**	**10,000**	**10,000**
Resources Available:	**81,542**	**91,202**	**75,000**
Expenditures:			
Contractual Services	-	-	20,000
Commodities	340	26,202	30,000
Capital Outlay	-	-	25,000
Cash Reserve (2025 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**340**	**26,202**	**75,000**
Unencumbered Cash Balance Dec 31	81,202	65,000	-
2023/2024/2025 Budget Authority Amount:	60,000	70,000	75,000

Adopted Budget **PBC Sales Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	407,685	403,427	645,000
Receipts:			
Sales Tax	395,738	350,000	350,000
Interest on Idle Funds	14,880	5,000	5,000
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**410,618**	**355,000**	**355,000**
Resources Available:	**818,303**	**758,427**	**1,000,000**
Expenditures:			
Culture and Recreation:			
Capital Outlay	-	113,427	1,000,000
Debt Service:			
Principal	410,000	-	-
Interest	4,876	-	-
Commissions	-	-	-
Cash Reserve (2025 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**414,876**	**113,427**	**1,000,000**
Unencumbered Cash Balance Dec 31	403,427	645,000	-
2023/2024/2025 Budget Authority Amount:	609,753	700,000	1,000,000

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Light Enterprise**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	528,492	485,074	340,000
Receipts:			
Customer Charges	1,814,268	1,900,000	2,000,000
Interest on Idle Funds	36,048	30,000	20,000
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,850,316**	**1,930,000**	**2,020,000**
Resources Available:	**2,378,808**	**2,415,074**	**2,360,000**
Expenditures:			
Administration:			
Personal Services	398,561	420,000	450,000
Contractual Services	160,883	210,000	210,000
Commodities	1,141,332	1,445,074	1,600,000
Capital Outlay	-	-	
Debt Service:			
Principal	17,028	-	-
Interest and Commissions	930	-	-
Transfer to Capital Improvement	50,000	-	50,000
Transfer to Equipment Reserve	125,000	-	50,000
Cash Reserve (2025 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,893,734**	**2,075,074**	**2,360,000**
Unencumbered Cash Balance Dec 31	485,074	340,000	-
2023/2024/2025 Budget Authority Amount:	2,267,944	2,314,548	2,360,000

Adopted Budget **Water Enterprise**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	516,634	573,475	365,000
Receipts:			
Customer Charges	463,617	500,000	500,000
Interest on Idle Funds	27,168	20,000	15,000
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**490,785**	**520,000**	**515,000**
Resources Available:	**1,007,419**	**1,093,475**	**880,000**
Expenditures:			
Administration:			
Personal Services	110,045	180,000	180,000
Contractual Services	86,101	100,000	120,000
Commodities	69,840	150,000	130,000
Capital Outlay	-	-	-
Debt Service:			
Principal	17,028	15,725	-
Interest and Commissions	930	238	-
Transfer to Equipment Reserve	-	182,512	250,000
Transfer to Capital Improvement	150,000	100,000	200,000
Cash Reserve (2025 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**433,944**	**728,475**	**880,000**
Unencumbered Cash Balance Dec 31	573,475	365,000	-
2023/2024/2025 Budget Authority Amount:	870,944	920,963	880,000

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash Enterprise**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	216,269	207,205	152,500
Receipts:			
Customer Charges	271,330	315,000	315,000
Interest on Idle Funds	9,447	5,000	2,500
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**280,777**	**320,000**	**317,500**
Resources Available:	**497,046**	**527,205**	**470,000**
Expenditures:			
Administration:			
Contractual Services	289,741	320,000	350,000
Commodities	100	4,705	20,000
Capital Outlay	-	-	
Transfer to Equipment Reserve	-	25,000	50,000
Transfer to Capital Improvement	-	25,000	50,000
Cash Reserve (2025 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**289,841**	**374,705**	**470,000**
Unencumbered Cash Balance Dec 31	207,205	152,500	-
2023/2024/2025 Budget Authority Amount:	420,000	450,000	470,000

Adopted Budget **Sewer Enterprise**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	534,269	535,116	287,081
Receipts:			
Customer Charges	334,671	350,000	350,000
Interest on Idle Funds	14,706	7,500	5,000
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**349,377**	**357,500**	**355,000**
Resources Available:	**883,646**	**892,616**	**642,081**
Expenditures:			
Administration:			
Personal Services	100,905	140,000	180,000
Contractual Services	31,323	50,000	50,000
Commodities	40,229	40,000	50,000
Capital Outlay	-	64,771	65,000
Debt Service:			
Principal	86,333	86,385	74,091
Interest and Commissions	26,140	24,379	22,990
Transfers to Sewer Plant Replacement	63,600	-	-
Transfer to Equipment Reserve	-	100,000	100,000
Transfer to Capital Improvement	-	100,000	100,000
Cash Reserve (2025 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**348,530**	**605,535**	**642,081**
Unencumbered Cash Balance Dec 31	535,116	287,081	-
2023/2024/2025 Budget Authority Amount:	587,202	645,764	642,081

CPA Summary
No assurance is provided.

City of Cimarron

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
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	30,108	Cash Balance Jan 1	571	Cash Balance Jan 1	896,112	Cash Balance Jan 1	1,086,545	2,019,863
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	-	Donations	-	Donations	-	Donations	-	Donations	-	
Interest	-	Interest	1,014	Interest	-	Interest	17,441	Interest	12,766	
State aid	-	State aid	-	State aid	-	State aid	-	State aid	384,872	
Grant proceeds	-	Grant proceeds	-	Grant proceeds	5,385	Grant proceeds	-	Federal aid	13,864	
Debt proceeds	-	Debt proceeds	-	Debt proceeds	-	Debt proceeds	210,861	Debt proceeds	-	
Miscellaneous	-	Miscellaneous	-	Miscellaneous	-	Sale of equipment	16,575	Miscellaneous	-	
Transfers	-	Transfers	-	Transfers	-	Transfer from General	275,000	Transfer from General	-	
						Transfer from Light	125,000	Transfer from Water	150,000	
						Transfer from Sewer	-	Transfer from Light	50,000	
						Transfer from Trash	-	Transfer from Trash	-	
Total Receipts	-	Total Receipts	1,014	Total Receipts	5,385	Total Receipts	644,877	Total Receipts	611,502	1,262,778
Resources Available:	6,527	Resources Available:	31,122	Resources Available:	5,956	Resources Available:	1,540,989	Resources Available:	1,698,047	3,282,641
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	-	Contractual	-	Contractual	-	Capital outlay	432,580	Contractual	-	
Commodities	-	Commodities	-	Commodities	558	Debt service:		Commodities	13,190	
Capital outlay	-	Capital outlay	-	Capital outlay	-	Principal	83,329	Capital outlay	1,177,635	
						Interest	6,096			
Total Expenditures	-	Total Expenditures	-	Total Expenditures	558	Total Expenditures	522,005	Total Expenditures	1,190,825	1,713,388
Cash Balance Dec 31	6,527	Cash Balance Dec 31	31,122	Cash Balance Dec 31	5,398	Cash Balance Dec 31	1,018,984	Cash Balance Dec 31	507,222	**1,569,253** **
										1,569,253 **

**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 2023 is reported)

2025

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**		**Pearl Luther Endowment**		**Sewer Plant Replacement**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	297,994	Cash Balance Jan 1	-	Cash Balance Jan 1	-	Cash Balance Jan 1	22,118	Cash Balance Jan 1	392,531	712,643
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	-	Donations	2,950	Donations	-	Donations	-	Donations	-	
Interest	-	Interest	-	Interest	-	Interest	667	Interest	-	
State aid	-	State aid	-	State aid	-	State aid	-	State aid	-	
Federal aid	-	Federal aid	-	Grants	6,049	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	63,600	
Total Receipts	-	Total Receipts	2,950	Total Receipts	6,049	Total Receipts	667	Total Receipts	63,600	73,266
Resources Available:	297,994	Resources Available:	2,950	Resources Available:	6,049	Resources Available:	22,785	Resources Available:	456,131	785,909
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	-	Contractual	-	Contractual	1,389	Contractual	-	Contractual	-	
Commodities	-	Commodities	-	Commodities	-	Commodities	-	Commodities	-	
Capital outlay	17,014	Capital outlay	-	Capital outlay	-	Capital outlay	-	Capital outlay	-	
Total Expenditures	17,014	Total Expenditures	-	Total Expenditures	1,389	Total Expenditures	-	Total Expenditures	-	18,403
Cash Balance Dec 31	280,980	Cash Balance Dec 31	2,950	Cash Balance Dec 31	4,660	Cash Balance Dec 31	22,785	Cash Balance Dec 31	456,131	**767,506** **
										767,506 **

** Note: These two block figures should agree.

CPA Summary

No assurance is provided.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Cimarron

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,522,448	45.998	1,608,340	46.004	1,881,299	878,231	43.000
Bond and Interest	92,358		91,838		141,318		
Library	230,954	11.000	240,120	11.001	255,500	224,663	11.000
Special Highway	123,248		9,071		170,000		
Special Park and Recreation			7,234		27,500		
Transient Guest Tax	340		26,202		75,000		
PBC Sales Tax	414,876		113,427		1,000,000		
Light Enterprise	1,893,734		2,075,074		2,360,000		
Water Enterprise	433,944		728,475		880,000		
Trash Enterprise	289,841		374,705		470,000		
Sewer Enterprise	348,530		605,535		642,081		
Non-Budgeted Funds-A	1,713,388						
Non-Budgeted Funds-B	18,403						
Totals	7,082,064	56.998	5,880,021	57.005	7,902,698	1,102,894	54.000
						*Revenue Neutral Rate***	*52.781*
Less: Transfers	663,600		682,512		1,100,000		
Net Expenditure	6,418,464		5,197,509		6,802,698		
Total Tax Levied	1,020,436		1,078,007		xxxxxxxxxxxxxxx		
Assessed Valuation	17,902,928		18,910,631		20,423,916		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	895,000		815,000		735,000		
Revenue Bonds	605,000		410,000		-		
Other	1,844,130		1,661,587		1,510,471		
Lease Purchase Principal	167,654		110,125		188,811		
Total	3,511,784		2,996,712		2,434,282		

*Tax rates are expressed in mills

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

Kim Rushton

Official Title: City Clerk

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	860,405	42.127	12,827
Bond and Interest			
Library	221,270	10.834	3,299
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	1,081,675	52.961	16,126

2024 July 1 Valuation: 20,423,916

Valuation Factor: 20,423.916

Neighborhood Revitalization Subj to Rebate: 304,493

Neighborhood Revitalization factor: 304.493

**This information comes from the 2025 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

City of Cimarron
Changes in assessed valuation

	Year	Mill Levy	Change	% Change	Assessed valuation	$ Change	% Change		Tax levied	$ Change	% Change
	2025	54.000	(3.000)	-5.26%	20,423,916	1,513,285	8.00%	63.42%	1,102,894	24,887	2.31%
	2024	57.000	0.000	0.00%	18,910,631	1,008,414	5.63%	51.32%	1,078,007	57,571	5.64%
	2023	57.000	0.003	0.01%	17,902,217	1,563,794	9.57%	43.25%	1,020,436	89,181	9.58%
	2022	56.997	(0.054)	-0.09%	16,338,423	616,354	3.92%	30.73%	931,255	34,254	3.82%
	2021	57.051	0.077	0.14%	15,722,069	571,856	3.77%	25.80%	897,001	33,817	3.92%
	2020	56.974	(0.039)	-0.07%	15,150,213	371,866	2.52%	21.23%	863,184	20,602	2.45%
	2019	57.013	1.021	1.82%	14,778,347	415,771	2.89%	18.25%	842,582	38,403	4.78%
	2018	55.992	(0.057)	-0.10%	14,362,576	755,859	5.56%	14.92%	804,179	41,536	5.45%
	2017	56.049	(0.031)	-0.06%	13,606,717	82,426	0.61%	8.88%	762,643	4,201	0.55%
	2016	56.080	0.066	0.12%	13,524,291	295,081	2.23%		758,442	17,421	2.35%
	2015	56.014	0.133	0.24%	13,229,210	731,711	5.85%		741,021	42,648	6.11%
NRR	2014	55.881	(0.230)	-0.41%	12,497,499	419,622	3.47%		698,373	20,671	3.05%
	2013	56.111	(0.180)	-0.32%	12,077,877	659,194	5.77%		677,702	34,933	5.43%
	2012	56.291	(0.760)	-1.33%	11,418,683	450,710	4.11%		642,769	17,035	2.72%
	2011	57.051	2.434	4.46%	10,967,973	35,872	0.33%		625,734	28,655	4.80%
	2010	54.617	(0.928)	-1.67%	10,932,101	344,916	3.26%		597,079	9,013	1.53%
	2009	55.545	3.487	6.70%	10,587,185	(3,993)	-0.04%		588,065	36,710	6.66%
	2008	52.058	1.696	3.37%	10,591,178	269,325	2.61%		551,356	31,526	6.06%
	2007	50.362	6.046	13.64%	10,321,853	(87,675)	-0.84%		519,829	58,521	12.69%
	2006	44.316	(0.349)	-0.78%	10,409,528	91,491	0.89%		461,309	454	0.10%
	2005	44.665			10,318,037				460,855		
Total change		9.335	9.335	20.90%	10,105,879	10,105,879	97.94%		642,039	642,039	139.31%
Last 10 years 2016 - 2025		(2.080)	(2.080)	-3.71%	6,899,625	6,899,625	51.02%		344,452	344,452	45.42%

County Clerk's Budget Information for 2024 Budget Year
Gray County values
CIMARRON CITY

1. Estimated Assesed Valuation as of MONDAY, JUNE 12, 2023:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	18,058,211	80,956	0	26,162
State Assessed	369,977	0		
Severed Minerals	0		Remodeling	
Personal Property	484,140		15,281	
Oil & Gas	0			
Total Value	18,912,328	96,237		

2. Personal Property: 484,140
(Use this amount on Computation to Determine Limit for 2024 budget, line 5a)

Revenue Neutral Rate 53.956

3. Actual tax rates levied for the 2023 budget: (2022 levies)

SAC	Fund	Rate	RN Rate
003	CIMARRON CITY AIRPORT REVOLVING	.000	.000
021	CIMARRON CITY BOND & INTEREST	.000	.000
097	CIMARRON CITY EMPLOYEE BENEFIT	.000	.000
135	CIMARRON CITY GENERAL	45.998	43.543
217	CIMARRON CITY LIBRARY	11.000	10.413
297	CIMARRON CITY STREET & ALLEY	.000	.000
	Total Levied	56.998	

4. Final Assessed Valuation from the November 2022 abstract: 17,902,928

5. 2022 Personal Property: 471,193
(Use this amount on Computation to Determine Limit for 2024 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 387,307

8. 2021 average tax delinquency percentage: .391649

9. 2021 delinquency percentage for special assessments: .000000

Date Provided: 6-12-23 Provided by: Ashley Rogers
Gray County Clerk

County Clerk's Budget Information for 2025 Budget Year
Gray County values
CIMARRON CITY

1. Estimated Assesed Valuation as of WEDNESDAY, JUNE 12, 2024:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	19,388,639	70,686	0	15,132
State Assessed	542,837	0		
Severed Minerals	0		Remodeling	
Personal Property	492,440		17,501	
Oil & Gas	0			
Total Value	20,423,916	88,187		

2. Personal Property: 492,440
(Use this amount on Computation to Determine Limit for 2025 budget, line 5a)

Revenue Neutral Rate 52.781

3. Actual tax rates levied for the 2024 budget: (2023 levies)

SAC	Fund	Rate	RN Rate
003	CIMARRON CITY AIRPORT REVOLVING	.000	.000
021	CIMARRON CITY BOND & INTEREST	.000	.000
097	CIMARRON CITY EMPLOYEE BENEFIT	.000	.000
135	CIMARRON CITY GENERAL	46.004	42.595
217	CIMARRON CITY LIBRARY	11.001	10.186
297	CIMARRON CITY STREET & ALLEY	.000	.000
	Total Levied	57.005	

4. Final Assessed Valuation from the November 2023 abstract: 18,910,631

5. 2023 Personal Property: 482,980
(Use this amount on Computation to Determine Limit for 2025 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 304,493

8. 2022 average tax delinquency percentage: .523195

9. 2022 delinquency percentage for special assessments: .000000

Date Provided: 6-12-24 Provided by: Ashley L Rogers
Gray County Clerk

2025 - Watercraft Tax Estimates

State	$130.57
County	$5,289.03
Library Dist	$21.16
Rural Fire	$86.35
PWS #81	$85.15
Hospital Dist	$46.16
Cimarron Twp	$162.08
Copeland Twp	$22.15
East Hess Twp	$3.31
Foote Twp	$0.00
Ingalls Twp	$2.46
Logan Twp	$1.87
Montezuma Twp	$39.96
USD 102 - Gen	$783.32
USD 102	$639.38
USD 102 - Bond	$170.18
USD 371 - Gen	$319.01
USD 371	$321.44
USD 371 - Bond	$347.34
USD 371 - Rec	$60.55
USD 476 - Gen	$171.70
USD 476	$149.98
USD 476 - Bond	$132.25
USD 476 - Rec	$27.51
USD 477 - Gen	$456.28
USD 477	$495.23
USD 477 - Bond	$116.44
USD 477 - Rec	$64.72
Cimarron City	$1,146.61
Copeland City	$97.48
Ensign City	$24.28
Ingalls City	$66.55
Montezuma City	$68.00
	$11,548.50

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 3, 2024, - 6:30 pm at City Hall
Cimarron, KS 67835
Resolution No. 340

Governing Body Member	Yes	No	No Vote
[illegible]	✓		
[illegible]	✓		
[illegible]	✓		
[illegible]	✓		
TOTAL			

Certified:

_____

Resolution No. 340

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 52.781 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 3, 2024 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 52.781 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 3rd day of September 2024, and **SIGNED** by the Mayor.

Gilbert Benton, Mayor

Attested:

Emily Burns, City Administrator

(First published in ***The Jacksonian*** on Thursday, August 18, 2024.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Cimarron

will meet on September 3, 2024 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, 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,522,448	45.998	1,608,340	46.004	1,881,299	878,231	43.000
Bond and Interest	92,358		91,838		141,318		
Library	230,954	11.000	240,120	11.001	255,500	224,663	11.000
Special Highway	123,248		9,071		170,000		
Special Park and Recreation			7,234		27,500		
Transient Guest Tax	340		26,202		75,000		
PBC Sales Tax	414,876		113,427		1,000,000		
Light Enterprise	1,893,734		2,075,074		2,360,000		
Water Enterprise	433,944		728,475		880,000		
Trash Enterprise	289,841		374,705		470,000		
Sewer Enterprise	348,530		605,535		642,081		
Non-Budgeted Funds-A	1,713,388						
Non-Budgeted Funds-B	18,403						
Totals	7,082,064	56.998	5,880,021	57.005	7,902,698	1,102,894	54.000
						*Revenue Neutral Rate***	*52.781*
Less: Transfers	663,600		682,512		1,100,000		
Net Expenditure	6,418,464		5,197,509		6,802,698		
Total Tax Levied	1,020,436		1,078,007		xxxxxxxxxxxxx		
Assessed Valuation	17,902,928		18,910,631		20,423,916		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	895,000		815,000		735,000		
Revenue Bonds	605,000		410,000		-		
Other	1,844,130		1,661,587		1,510,471		
Lease Purchase Principal	167,654		110,125		188,811		
Total	3,511,784		2,996,712		2,434,282		

*Tax rates are expressed in mills

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

Jeff Acton

Official Title: City Administrator