State of Kansas
City

2025

CERTIFICATE

To the Clerk of Kingman County, State of Kansas
We, the undersigned, officers of
City of Cunningham
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 expenditure 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	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh 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	527,414	168,485	45.170
Debt Service	10-113	8	106,941	27,225	7.299
Library	12-1220	8	14,677	13,288	3.562
Employee Benefits		9	22,486	18,351	4.920
		9			
Special Highway		10	13,836		
Water		10	268,836		
Sewer		11	109,801		
		11			
Non-Budgeted Funds		12			
Totals		xxxxxx	1,063,991	227,349	60.951
Budget Hearing Notice		13			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			1704650 / 2025368 > 3,730,018
RNR Hearing Notice		14			
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate: 56.470

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
Loyd Group, LLC
P.O. Box 7
Galva, KS 67443
Email:
scot@loyd-group.com, chenson@loyd-group.com

Date Attested: , 2024

Council President
councilman
councilman
Councilman
Councilman

County Clerk

Governing Body

No assurance is provided.

City of Cunningham

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 Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	156,064	21,805	438	400	1,649	44
Debt Service	25,217	3,523	71	64	266	7
Library	12,307	1,720	35	31	130	4
Employee Benefits	16,998	2,375	48	43	180	5
TOTAL	210,586	29,423	592	538	2,225	60

County Treas Motor Vehicle Estimate 29,423

County Treas Recreational Vehicle Estimate 592

County Treas 16/20M Vehicle Estimate 538

County Treas Commercial Vehicle Tax Estimate 2,225

County Treas Watercraft Tax Estimate 60

Motor Vehicle Factor 0.13972

Recreational Vehicle Factor 0.00281

16/20 Vehicle Factor 0.00255

Commercial Vehicle Factor 0.01057

Watercraft Factor 0.00028

No assurance is provided.

City of Cunningham

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 Improvements	50,000	60,000	60,000	12-1118
Water Utility	Debt Service	30,000	40,000	40,000	12-825d
Sewer	Capital Improvements	15,000	5,000	5,000	12-1118
Sewer	Debt Service	10,000	-	-	12-1118
	Totals	105,000	105,000	105,000	
	Adjustments*				
	Adjusted Totals	105,000	105,000	105,000	

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

No assurance is provided.

State of Kansas
City

City of Cunningham

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2012	11/15/2012	12/1/2027	2.20	550,000	160,000	6/1,12/1	12/1	3,520	40,000	2,640	40,000
Total G.O. Bonds					**160,000**			**3,520**	**40,000**	**2,640**	**40,000**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KS Public Water Supply	6/17/2020	2/1/2040	2.38	300,000	254,458	2/1,8/1	2/1,8/1	2,964	12,757	4,841	13,063
Total Other					**254,458**			**2,964**	**12,757**	**4,841**	**13,063**
Total Indebtedness					**414,458**			**6,484**	**52,757**	**7,481**	**53,063**

No assurance is provided.

City of Cunningham

2025

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2024	Payments Due 2024	Payments Due 2025
City Truck	3/19/2021	84	2.90	40,950	25,322	6,465	6,465
				Totals	25,322	6,465	6,465

No assurance is provided.

***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 Cunningham
Kingman 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	$12,307	$13,288
Delinquent Tax	$0	$0
Motor Vehicle Tax	$1,566	$1,720
Recreational Vehicle Tax	$22	$35
16/20M Vehicle Tax	$0	$31
	$0	$0
TOTAL TAXES	$13,895	$15,074
Difference in Total Taxes:	$1,179	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$3,454,439	$3,729,399
Did Assessed Valuation Decrease?	No	
Levy Rate	3.563	3.563
Difference in Levy Rate:	0.000	
Qualify for grant: Qualify		

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

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

City of Cunningham 2025

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	236,873	211,835	30,231
Receipts:			
Ad Valorem Tax	136,320	156,064	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,260	0	0
Motor Vehicle Tax	18,511	19,855	21,805
Recreational Vehicle Tax	388	280	438
16/20M Vehicle Tax	168	0	400
Commercial Vehicle Tax	1,620	709	1,649
Watercraft Tax		40	44
Gross Earning (Intangible) Tax		0	0
Fire Protection	32,500	35,000	35,000
CID Sales Tax		60,000	60,000
Local Sales Tax	154,137	90,000	90,000
Franchise Tax	25,296	30,000	30,000
Licenses & Permits	1,085	2,500	2,500
Municipal Court	1,475	1,000	1,000
Swimming Pool	9,942	10,000	10,000
Trash Service	59,672	70,000	70,000
Reimbursements	-1,549	10,000	10,000
Donations/Grants	4,273	0	0
ARPA Funds	0	0	0
Park Income	0	0	0
Cash rent	1,540	0	0
Interest on Idle Funds	178	100	100
Neighborhood Revitalization Rebate	-6,536	-7,887	-6,738
Miscellaneous	0	2,500	2,500
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	442,280	480,161	328,698
Resources Available	679,153	691,996	358,929
Expenditures:			
Administration	35,624	30,000	30,000
Salaries & Wages	66,303	70,000	70,000
Employee Benefits		10,000	10,000
Fire Department Expenses	41,748	50,000	50,000
Municipal Court	1,124	1,000	1,000
CID Sales Tax Transfer	56,972	60,000	60,000
Demolition		2,000	2,000
Dues & Donations		4,000	4,000
Equipment Lease Payments	6,465	6,465	6,465
Fuel		7,500	7,500
Insurance		15,000	15,000
Maintenance & Repairs		15,000	15,000
Economic Development	10,938	10,000	10,000
Streets & Sidewalks		20,000	20,000
Swimming Pool	63,174	45,000	45,000
Trees, Parks & Recreation	6,664	10,000	10,000
Utilities	19,850	20,000	20,000
Trash Service	60,044	70,000	70,000
Capital Outlay	9,288	153,300	10,000
Planning and Zoning	848	0	0
Contractual services	15,797	0	0
Commodities	9,904	0	0
Transfer to Capital Improvements	50,000	60,000	60,000
Animal Control	88		
Community Center	7,839		
Grants	2,209		
Cash Reserve (2025 column)			8,949
Miscellaneous	2,439	2,500	2,500
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	467,318	661,765	527,414
Unencumbered Cash Balance Dec 31	211,835	30,231	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	680,396	661,765	527,414
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	527,414
		Tax Required	168,485
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	168,485

No assurance is provided.

City of Cunningham 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,436	28,484	36,774
Receipts:			
Ad Valorem Tax	22,026	25,217	xxxxxxxxxxxxxxxx
Delinquent Tax	534	0	0
Motor Vehicle Tax	3,729	3,068	3,523
Recreational Vehicle Tax	66	53	71
16/20M Vehicle Tax	28	36	64
Commercial Vehicle Tax	274	101	266
Watercraft Tax		9	7
Transfer from Water Utility	30,000	40,000	40,000
Transfer from Sewer Fund	10,000	0	0
Interest on Idle Funds	185	100	100
Neighborhood Revitalization Rebate	-1,056	-1,053	-1,089
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	65,786	67,531	42,942
Resources Available:	67,222	96,015	79,716
Expenditures:			
Bond Principal	32,459	40,000	40,000
Bond Interest	6,279	3,520	2,640
State Revolving Loan Principal	0	12,757	13,063
State Revolving Loan Interest	0	2,964	4,841
Cash Reserve (2025 column)			46,397
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	38,738	59,241	106,941
Unencumbered Cash Balance Dec 31	28,484	36,774	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	69,065	76,846	106,941
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	106,941
		Tax Required	27,225
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	27,225

Adopted Budget Library	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	10,749	12,307	xxxxxxxxxxxxxxxx
Delinquent Tax	268	0	0
Motor Vehicle Tax	1,866	1,566	1,720
Recreational Vehicle Tax	33	22	35
16/20M Vehicle Tax	14	0	31
Commercial Vehicle Tax	137	56	130
Watercraft Tax		3	4
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-515	-622	-531
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	12,552	13,332	1,389
Resources Available:	12,552	13,332	1,389
Expenditures:			
Library	12,552	13,332	14,677
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	12,552	13,332	14,677
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	12,538	13,591	14,677
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	14,677
		Tax Required	13,288
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	13,288

No assurance is provided.

City of Cunningham 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,721	2,218	2,218
Receipts:			
Ad Valorem Tax	14,149	16,998	xxxxxxxxxxxxxxxxx
Delinquent Tax	538	0	0
Motor Vehicle Tax	4,437	2,163	2,375
Recreational Vehicle Tax	78	30	48
16/20M Vehicle Tax	34	0	43
Commercial Vehicle Tax	326	77	180
Watercraft Tax	0	4	5
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-712	-859	-734
Miscellaneous	2,001		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	20,851	18,413	1,917
Resources Available:	22,572	20,631	4,135
Expenditures:			
Social Security & Medicare	6,677	7,013	7,013
Insurance	2,366	5,000	5,000
KPERS	10,436	5,000	5,000
Unemployment	875	1,400	1,400
Cash Reserve (2025 column)			4,073
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	20,354	18,413	22,486
Unencumbered Cash Balance Dec 31	2,218	2,218	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	63,290	18,413	22,486
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	22,486
		Tax Required	18,351
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	18,351

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

No assurance is provided.

City of Cunningham 2025

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	28,074	15,126	1,986
Receipts:			
State of Kansas Gas Tax	11,927	11,860	11,850
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**11,927**	**11,860**	**11,850**
Resources Available:	**40,001**	**26,986**	**13,836**
Expenditures:			
Street Repair and Maint	24,875	25,000	13,836
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**24,875**	**25,000**	**13,836**
Unencumbered Cash Balance Dec 31	15,126	1,986	0
2023/2024/2025 Budget Authority Amount:	40,200	51,864	13,836

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	72,760	92,336	108,836
Receipts:			
Charges to Customers	149,868	160,000	160,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**149,868**	**160,000**	**160,000**
Resources Available:	**222,628**	**252,336**	**268,836**
Expenditures:			
Wages & Benefits	38,976	39,000	39,000
Administrative & Lab & WPF	0	12,500	12,500
Maintenance, Repairs & Chemicals	9,447	30,000	30,000
Insurance	13,318	15,000	15,000
Utilities	7,537	7,000	7,000
Transfer to Debt Service Fund	30,000	40,000	40,000
Principal & Interest	24,280	0	0
Sales Tax & Fees	5,858	0	0
Cash Reserve (2025 column)			125,336
Miscellaneous	876	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**130,292**	**143,500**	**268,836**
Unencumbered Cash Balance Dec 31	92,336	108,836	0
2023/2024/2025 Budget Authority Amount:	229,476	249,260	268,836

No assurance is provided.

City of Cunningham 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	44,240	22,301	24,801
Receipts:			
Charges to Customers	71,756	85,000	85,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**71,756**	**85,000**	**85,000**
Resources Available:	**115,996**	**107,301**	**109,801**
Expenditures:			
Wages & Benefits	35,550	40,000	40,000
Administrative & Lab	0	4,000	4,000
Maintenance, Repairs & Chemical	13,660	20,000	20,000
Insurance	9,097	10,000	10,000
Utilities	1,875	2,500	2,500
Equipment Lease Payments	0	0	0
Contractual Services	8,145	0	0
Transfer to Bond and Interest	10,000	0	0
Transfer to Capital Improvements	15,000	5,000	5,000
Cash Reserve (2025 column)			27,301
Miscellaneous	368	1,000	1,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**93,695**	**82,500**	**109,801**
Unencumbered Cash Balance Dec 31	22,301	24,801	0
2023/2024/2025 Budget Authority Amount:	136,017	131,740	109,801

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	0	0	0

No assurance is provided.

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Cunningham
will meet on August 26, 2024 at 6:30 PM at 119 N Main St Cunningham, KS 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 Cunningham Public Library and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 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	467,318	45.186	661,765	45.178	527,414	168,485	45.178
Debt Service	38,738	7.301	59,241	7.300	106,941	27,225	7.300
Library	12,552	3.563	13,332	3.563	14,677	13,288	3.563
Employee Benefits	20,354	4.922	18,413	4.921	22,486	18,351	4.921
Special Highway	24,875		25,000		13,836		
Water	130,292		143,500		268,836		
Sewer	93,695		82,500		109,801		
Non-Budgeted Funds							
Totals	787,824	60.972	1,003,751	60.962	1,063,991	227,349	60.962
						*Revenue Neutral Rate***	*56.470*
Less: Transfers	105,000		105,000		105,000		
Net Expenditure	682,824		898,751		958,991		
Total Tax Levied	190,428		210,586		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	3,123,203		3,454,439		3,729,399		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	235,000	200,000	160,000
Revenue Bonds	0	0	0
Other	279,085	266,917	254,458
Lease Purchase Principal	35,908	30,952	25,322
Total	549,993	497,869	439,780

*Tax rates are expressed in mills

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

Molly Morgan
City Official Title: City Clerk

No assurance is provided.

Resolution No. 2024-02

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

WHEREAS, the Revenue Neutral Rate for the City of Cunningham was calculated as 56.470 mills by the Kingman County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 26, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Cunningham, 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 Cunningham **;**

The City of Cunningham shall levy a property tax rate exceeding the Revenue Neutral Rate of 56.470 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 26th day of August 2024 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

THE CITY OF CUNNINGHAM KANSAS CORPORATE SEAL

Roll Call Vote

A Roll Call Vote of the City of Cunningham To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 26, 2024
Resolution No. 2024-02

Governing Body Member	Yes	No	No Vote
Jason Ruckle	X		
Tim Schultz	X		
Bart Ricke	X		
Craig Woodard	X		
Tanner Newell	X		
TOTAL	5	0	

Certified:
Molly Morgan

THE CITY OF CUNNINGHAM, KANSAS
CORPORATE SEAL

weeks prior to planting ... Chlorine also remind-

Public Notice

Published in The Cunningham Courier on August 1, 2024 (1t)

The governing body of Unified School District 332 will meet on the 12th day of August 2024 at 6:50 PM at 104 W 4th, Cunningham, KS 67035 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, building needs assessment and Board state assessments review is available at the District Office, on the district website and will be available at this hearing.
(column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	Code 99 Line	2022-2023 Actual Actual Expenditures (1)	2022-2023 Actual Actual Tax Rate* (2)	2023-2024 Actual Actual Expenditures (3)	2023-2024 Actual Actual Tax Rate* (4)	2024-2025 Proposed Budget Budgeted Expenditures (5)	2024-2025 Proposed Budget Amount of 2024 Tax to be Levied (6)	2024-2025 Proposed Budget Est. Tax Rate* (7)
OPERATING								
General	01	2,315,903	20.000	2,443,319	20.000	2,680,395	1,229,649	20.000
Supplemental General (LOB)	02	726,664	8.940	720,977	9.927	835,000	731,295	11.100
SPECIAL REVENUE								
Federal Funds	07	159,564		182,995		60,912		
Preschool-Aged At-Risk	11	19,500		5,445		37,646		
At-Risk Education Fund	13	158,000		191,028		225,793		
Capital Outlay	16	450,249	7.781	244,325	7.802	1,366,672	450,019	7.000
Driver Training	18	7,456		2,928		6,005		
Food Service	24	161,276		177,608		229,483		
Professional Development	26	3,900		10,958		30,000		
Special Education	30	438,184		457,073		604,198		
Career and Postsecondary Education	34	60,305		66,000		103,050		
Gifts and Grants	35	66,391		72,054		77,072		
KPERS Special Retirement Contribution	51	225,643		229,542		252,496		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	1,193		28,948				
Activity Fund	58	32,097		37,680				
DEBT SERVICE								
Bond and Interest #1	62	322,617	11.999	787,400	11.053	746,150	757,571	11.500
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES1								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	5,195,170	48.720	5,656,880	48.782	7,254,872	3,168,634	49.600
Less: Transfers	105	732,595		759,951		946,884		
NET USD EXPENDITURES	110	4,462,575		4,896,929		6,307,988		
TOTAL USD TAXES LEVIED	115	3,805,542		3,832,935		3,168,634		

1. Sponsoring District Only
**Tax Rates are expressed in Mills*

Public Notice

Published in The Cunningham Courier on August 1, 2024 (1t)

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Cunningham
will meet on August 26, 2024 at 6:30 PM at 119 N Main St Cunningham, KS 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 Cunningham Public Library and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 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.

FUND	Prior Year Actual for 2023 Expenditures	Prior Year Actual for 2023 Actual Tax Rate*	Current Year Estimate for 2024 Expenditures	Current Year Estimate for 2024 Actual Tax Rate*	Proposed Budget for 2025 Budget Authority for Expenditures	Proposed Budget for 2025 Amount of 2024 Ad Valorem Tax	Proposed Budget for 2025 Proposed Estimated Tax Rate*
General	467,318	45.186	661,765	45.178	527,414	168,485	45.178
Debt Service	38,738	7.301	39,241	7.300	106,941	27,225	7.300
Library	12,552	3.563	13,332	3.563	14,677	13,288	3.563
Employee Benefits	20,354	4.922	18,413	4.921	22,486	18,351	4.921
Special Highway	24,875		25,000		13,836		
Water	130,292		143,500		268,836		
Sewer	93,695		82,500		109,801		
Non-Budgeted Funds							
Totals	787,824	60.972	1,003,751	60.962	1,063,991	227,349	60.962
						Revenue Neutral Rate**	56.470
Less: Transfers	105,000		105,000		105,000		
Net Expenditure	682,824		898,751		958,991		
Total Tax Levied	190,428		210,586		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	3,123,203		3,454,439		3,729,399		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	235,000	200,000	160,000
Revenue Bonds	0	0	0
Other	279,085	266,917	254,458
Lease Purchase Principal	35,908	30,952	25,322
Total	549,993	497,869	439,780

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

Molly Morgan
City Official Title: City Clerk

No assurance is provided. Page No. 13

Accountants

Baker Professional Accounting Services
Tax Compliance
Process Improvement
Tax Preparation
Tax Planning
Quick Books Consulting
920 E. 1st Street
Pratt, KS 67124
www.baker-accounting.com
620-672-2502

Banks

KANZA bank
151 N. Main, Kingman, KS
620-532-5821
Lobby Hours
9-5 M-F
Drive Thru Hours
8 - 6 M-F, 8-12 Sat.
Equal Housing Lender
Member FDIC

Insurance

Fitzsimmons Insurance
Cunningham, KS 67037
Bus: 620-298-5291
Toll Free: 800-536-5291
For more information
see display ad on page 4

State Farm Insurance
Jon Wollen, Agent
152 N Main Street
Kingman, KS 67068
Bus: 620-532-3179
Toll Free: 800-824-6681
www.jonwollen.com

Optometrists

Pharmacists

Kingman Drug
211 North Main, Kingman
Pharmacists on call 24 hours
Days - store ph. 620-532-5113
Emergency after hours call
Merlin McFarland 620-532-3855

Real Estate

Kingman Real Estate
SALES AND APPRAISALS
Scott Sparks 532-4242
Nancy Milford 491-0774

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Cunningham **, HEREBY NOTIFIES THE** Kingman **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

[X] Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 60.962. The date of our hearing is August 26 at 6:30 AM (PM) and will be held at 119 N Main St in Cunningham, Kansas.

[ ] No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on June 26, 2024.

(Seal)



Molly Morgan

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.