

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

(c) and (d) of 2019 Ad Valorem Tax are within statutory limitations.

			2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Computation to Determine State Library Grant			7		
Fund	K.S.A.				
General	12-101a	8	1,576,005	658,475	
Bond and Interest	10-113	9	388,933	38,124	
Library	12-1220	9	192,750	166,585	
Special Highway			10	131,116	
Special Park and Recreation			10	5,880	
Transient Guest Tax			11	52,500	
PBC Sales Tax			11	654,515	
Light Enterprise			12	2,300,000	
Water Enterprise			12	827,170	
Trash Enterprise			13	450,000	
Sewer Enterprise			13	475,000	
Non-Budgeted Funds-A			14		
Non-Budgeted Funds-B			15		
Totals			xxxxxx	7,053,869	863,184
					County Clerk's Use Only
Budget Summary			16		
Neighborhood Revitalization Rebate			17		
					Nov 1, 2019 Total Assessed Valuation

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

873,843
NO

Assisted by:

Kennedy McKee & Company LLP

Address:

PO Box 1477

Dodge City, KS 67801

Email:

pfriess@kmc-cpa.com

Attest: _____, 2019

County Clerk

[Handwritten signatures]

Governing Body

CPA Summary

No assurance is provided.

City of Cimarron

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 842,582
2. Library levy in 2019 budget	- \$ 162,601
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 679,981

2020 Budget Percentage Adjustments

4. New improvements, Remodeling and Renovations for 2019 :	+	66,156	
5. Increase in personal property for 2019 :			
5a. Personal property 2019	+	370,496	
5b. Personal property 2018	-	368,523	
5c. Increase in personal property (5a minus 5b)	+	1,973	
			(Use Only if > 0)
6. Valuation of annexed territory for 2019 :			
6a. Real estate	+	0	
6b. State assessed	+	0	
6c. New improvements	+	0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0	
7. Valuation of property that has changed in use during 2019 :	+	4,719	
8. Expiration of property tax abatements	+	0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	0	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		72,848	
11. Total estimated valuation July 1, 2019		15,143,501	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0048	
13. Percentage adjustment increase (12 times 3)	+	\$ 3,287	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)		1.50%	
15. Consumer Price Index adjustment (Line 3 times Line 14)		\$ 10,200	
16. Total Percentage Adjustments		\$ 13,487	

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>38,124</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>42,977</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u>0</u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2019 budget:		-	<u>0</u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u>0</u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+	<u>0</u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u>0</u>	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:		+	<u>0</u>	
23. Law enforcement expenses - 2020 budget:		+	<u>231,000</u>	
Law enforcement expenses - 2019 budget:		-	<u>214,000</u>	
CPI adjustment	1.50%		<u>3,210</u>	
Increased law enforcement expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>13,790</u>
24. Fire protection expenses - 2020 budget:		+	<u>10,000</u>	
Fire protection expenses - 2019 budget:		-	<u>10,000</u>	
CPI adjustment	1.50%		<u>150</u>	
Increased fire protection expense in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
25. Emergency medical expenses - 2020 budget:		+	<u>0</u>	
Emergency medical expenses - 2019 budget:		-	<u>0</u>	
CPI adjustment	1.50%		<u>0</u>	
Increased emergency medical expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. Total Revenue Adjustments				<u><u>13,790</u></u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u>166,585</u>
Other tax entity levy - 2020 budget:	+	<u> </u>
Other tax entity levy - 2020 budget:	+	<u> </u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>166,585</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u> </u>
30. Total Computed Tax Levy		<u>873,843</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	622,998	
2017 Tax Levy (Less Levy for other Governmental Units)	626,464	None
2018 Tax Levy (Less Levy for other Governmental Units)	660,570	None
2019 Tax Levy (Less Levy for other Governmental Units)	679,981	None

Average Tax Levy (last three years)	655,672
CPI Adjustment of 0.025	16,392
Average Tax Levy Adjusted by CPI	672,063

2020 Total Tax Levy (Less Levy for Other Governmental Un	696,599
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Exemption from Election Requirement **No**

Other Tests - Lost Valuation Test

Assessed Valuation Loss	0
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2020 Tax Levy (Less Levy for other Governmental Units)	696,599
2019 Tax Levy (Less Levy for other Governmental Units)	679,981
Change in Levy	16,618

CPI Adjustment		10,200
2020 Mill Rate (Less Mills for other Governmental Units)	46.000	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	10,200

Exemption from Election Requirement **No**

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
General	Capital Improvement	175,000	60,000	125,000	K.S.A 12-1,118
General	Equipment Reserve	-	52,000	135,000	K.S.A 12-1,117
Light Enterprise	Capital Improvement	-	100,000	100,000	K.S.A 12-825d
Light Enterprise	Equipment Reserve	175,000	100,000	100,000	K.S.A 12-825d
Water Enterprise	Bond and Interest	107,128	104,365	107,170	K.S.A 12-825d
Water Enterprise	Equipment Reserve	25,000	100,000	100,000	K.S.A 12-825d
Water Enterprise	Capital Improvement	125,000	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	100,000	100,000	K.S.A 12-825d
Sewer Enterprise	Equipment Reserve	-	50,000	90,000	K.S.A 12-825d
Sewer Enterprise	General	-	-	-	K.S.A 12-825d
Totals		670,728	866,365	1,157,170	
Adjustments*					
Adjusted Totals		670,728	866,365	1,157,170	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Public Service Improvements	11/26/2007	9/1/2023	4.80-5.75	366,709	165,000	3/1,9/1	9/1	9,488	30,000	7,763	30,000
Sewer Improvements	9/26/2013	9/1/2034	0.90-4.40	525,000	475,000	3/1,9/1	9/1	18,260	20,000	17,820	20,000
Refunding	10/13/2016	9/1/2031	0.90-3.00	1,315,000	815,000	3/1,9/1	9/1	15,150	150,000	13,350	150,000
Total G.O. Bonds					1,455,000			42,898	200,000	38,933	200,000
Revenue Bonds:											
PBC Refunding	11/14/2016	12/1/2026	1.20-2.80	1,955,000	1,590,000	6/1,12/1	12/1	35,475	185,000	32,515	190,000
Total Revenue Bonds					1,590,000			35,475	185,000	32,515	190,000
Other:											
KDOT Highway Improvements	3/15/10	8/1/2029	3.68	184,940	116,739	2/1,8/1	8/1	4,302	8,815	3,977	9,139
Total Other					116,739			4,302	8,815	3,977	9,139
Total Indebtedness					3,161,739			82,675	393,815	75,425	399,139

City of Cimarron

State of Kansas
City
2020

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 2019	Payments Due 2019	Payments Due 2020
FNB - Street Sweeper	7/25/2017	60	3.50	157,035	115,226	34,293	34,293
Totals					115,226	34,293	34,293

***If you are merely 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: 2020

Library found in: City of Cimarron
Gray County

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	Proposed Year
	<u>2019</u>	<u>2020</u>
Ad Valorem Tax	\$160,975	\$166,585
Delinquent Tax	\$580	\$500
Motor Vehicle Tax	\$27,798	\$29,387
Recreational Vehicle Tax	\$647	\$652
16/20M Vehicle Tax	\$451	\$570
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$190,451	\$197,694
Difference in Total Taxes:	\$7,243	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$14,778,347	\$15,143,501
Did Assessed Valuation Decrease?	No	
Levy Rate	11.002	11.000
Difference in Levy Rate:	(0.002)	
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.

City of Cimarron

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	694,081	659,965	493,631
Receipts:			
Ad Valorem Tax	583,384	630,634	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,301	3,000	2,500
Motor Vehicle Tax	107,308	116,822	115,129
Recreational Vehicle Tax	2,694	2,718	2,557
16/20M Vehicle Tax	1,862	1,898	2,235
Commercial Vehicle Tax	12,061	11,026	12,285
Watercraft Tax	-	-	-
Gross Earning (Intangible) Tax	-	-	-
LAVTR	-	-	-
City and County Revenue Sharing	-	-	-
Shared Revenue:			
Local alcoholic liquor fund	1,344	1,700	2,036
Local Sales Tax	216,530	175,000	175,000
State of Kansas-connecting link	23,490	15,000	15,000
Licenses, permits and fees:			
Franchise Fees	48,976	40,000	35,000
Other licenses, permits and fees	9,800	5,000	2,000
Fines, forfeitures and penalties:			
Fines-police	73,767	60,000	60,000
Bond forfeiture	140		
Charges for services:			
Swimming pool	47,421	40,000	35,000
Other:			
Rent	2,388	1,000	1,000
Recreation sponsor fees	3,850	2,000	1,000
Grant proceeds	-	-	-
Transfer from Sewer Enterprise	-	-	-
In Lieu of Taxes (IRB)	-	-	
Interest on Idle Funds	12,597	6,200	5,000
Neighborhood Revitalization Rebate	(23,745)	(28,949)	(26,517)
Miscellaneous	35,061	10,000	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,163,229	1,093,049	449,225
Resources Available:	1,857,310	1,753,014	942,856

City of Cimarron

FUND PAGE - GENERAL

Adopted Budget
General

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Resources Available:	1,857,310	1,753,014	942,856
Expenditures:			
General Administration	179,279	185,000	202,000
Employee Benefits	62,612	79,000	99,000
Police Department	191,231	215,200	231,000
Fire Department	(2,827)	10,000	10,000
Street and Alley	208,364	194,293	270,293
Airport	5,999	10,000	30,000
Park Department	53,343	69,500	80,000
Sub-Total detail page 8b	698,001	762,993	922,293
Recreation Department	36,601	50,000	55,000
Golf Course	167,000	182,000	182,000
Swimming Pool	76,659	80,000	85,000
Library	5,650	7,390	6,712
Economic Development	38,434	65,000	65,000
Transfers	175,000	112,000	260,000
Sub-Total detail page 8c	499,344	496,390	653,712
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,197,345	1,259,383	1,576,005
Unencumbered Cash Balance Dec 31	659,965	493,631	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	1,477,095	1,543,245	1,576,005
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		1,576,005
	Tax Required		633,149
Delinquent Comp Rate:	4.0%		25,326
Amount of 2019 Ad Valorem Tax			658,475

CPA Summary

No assurance is provided.

City of Cimarron

2020

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
General Administration			
Personal Services	41,828	45,000	50,000
Contractual	96,904	95,000	102,000
Commodities	40,547	45,000	50,000
Capital Outlay	-		
Total	179,279	185,000	202,000
Employee Benefits			
Health and Life Insurance	22,502	27,000	47,000
Payroll Taxes and Benefits	40,110	52,000	52,000
Total	62,612	79,000	99,000
Police Department			
Personal Services	4,800	5,200	6,000
Contractual	186,431	210,000	225,000
Commodities	-	-	-
Total	191,231	215,200	231,000
Fire Department			
Personal Services	3,653	7,000	7,000
Contractual	1,810	500	500
Commodities	260	2,000	2,000
Capital Outlay	-	500	500
Reimbursed Expenditures	(8,550)		
Total	(2,827)	10,000	10,000
Street and Alley			
Personal Services	-		
Contractual	138,351	100,000	130,000
Commodities	35,652	60,000	106,000
Capital Outlay	34,361	34,293	34,293
Total	208,364	194,293	270,293
Airport			
Personal Services	-		
Contractual	5,000	8,000	28,000
Commodities	999	1,000	1,000
Capital Outlay	-	1,000	1,000
Total	5,999	10,000	30,000
Park Department			
Personal Services	45,235	49,000	49,000
Contractual	2,282	7,500	15,000
Commodities	5,826	10,000	13,000
Capital Outlay	-	3,000	3,000
Total	53,343	69,500	80,000
Page Total	698,001	762,993	922,293

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

City of Cimarron

2020

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Recreation Department			
Personal Services	1,328	5,000	5,000
Contractual	5,716	7,500	7,500
Commodities	24,047	25,000	30,000
Capital Outlay	510	7,500	7,500
Appropriation to Recreation	5,000	5,000	5,000
Total	36,601	50,000	55,000
Golf Course			
Personal Services	141,807	163,750	163,750
Contractual	1,500	3,250	3,250
Commodities	-	-	-
Capital Outlay	-	-	-
Appropriation to Cimarron Golf Club	23,693	15,000	15,000
Total	167,000	182,000	182,000
Swimming Pool			
Personal Services	49,560	50,000	50,000
Contractual	4,247	5,000	10,000
Commodities	22,852	25,000	25,000
Capital Outlay	-	-	-
Total	76,659	80,000	85,000
Library			
Additional Appropriation (NRR)	5,650	7,390	6,712
Total	5,650	7,390	6,712
Economic Development			
Personal Services	32,988	50,000	50,000
Contractual	5,206	5,000	5,000
Commodities	240	5,000	5,000
Capital Outlay		5,000	5,000
Total	38,434	65,000	65,000
Transfers			
Capital Improvement	175,000	60,000	125,000
Equipment Reserve	-	52,000	135,000
Total	175,000	112,000	260,000
Page Total	499,344	496,390	653,712

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

City of Cimarron

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Bond and Interest	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	135,592	146,552	157,586
Receipts:			
Ad Valorem Tax	55,141	42,547	XXXXXXXXXXXXXXX
Delinquent Tax	372	250	150
Motor Vehicle Tax	7,694	11,045	7,767
Recreational Vehicle Tax	190	257	172
16/20M Vehicle Tax	167	179	151
Commercial Vehicle Tax	847	1,042	829
Watercraft Tax	-	-	-
Special Assessments	188,561	95,000	80,000
Transfer from Water Enterprise	107,128	104,365	107,170
Transfer from Sewer Enterprise	-		
Interest on Idle Funds	858	1,200	
Neighborhood Revitalization Rebate	(2,245)	(1,953)	(1,550)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	358,713	253,932	194,689
Resources Available:	494,305	400,484	352,275
Expenditures:			
Debt Service:			
Principal	300,000	200,000	200,000
Interest and Commissions	47,753	42,898	38,933
Cash Basis Reserve (2020 column)			150,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	347,753	242,898	388,933
Unencumbered Cash Balance Dec 31	146,552	157,586	XXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	417,753	416,398	388,933
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			388,933
Tax Required			36,658
Delinquent Comp Rate: 4.0%			1,466
Amount of 2019 Ad Valorem Tax			38,124

Adopted Budget Library	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	14,743	10,735	5,039
Receipts:			
Ad Valorem Tax	138,817	160,975	XXXXXXXXXXXXXXX
Delinquent Tax	1,016	580	500
Motor Vehicle Tax	25,001	27,798	29,387
Recreational Vehicle Tax	627	647	652
16/20M Vehicle Tax	441	451	570
Commercial Vehicle Tax	2,806	2,623	3,136
Watercraft Tax	-	-	-
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(5,650)	(7,390)	(6,712)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	163,058	185,684	27,533
Resources Available:	177,801	196,419	32,572
Expenditures:			
Transfer to Related Municipal Entity	167,066	191,380	192,750
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	167,066	191,380	192,750
Unencumbered Cash Balance Dec 31	10,735	5,039	XXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	172,650	191,380	192,750
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			192,750
Tax Required			160,178
Delinquent Comp Rate: 4.0%			6,407
Amount of 2019 Ad Valorem Tax			166,585

CPA Summary
No assurance is provided.

City of Cimarron

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	120,647	84,783	71,566
Receipts:			
State of Kansas Gas Tax	60,008	59,650	59,730
County Transfers Gas	-	-	-
Interest on Idle Funds	784	250	250
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	60,792	59,900	59,980
Resources Available:	181,439	144,683	131,546
Expenditures:			
Public Works:			
Contractual Services	-	-	-
Commodities	81,372	60,000	118,000
Capital Outlay	-	-	-
Debt Service:			
Principal	8,526	8,815	9,139
Interest and Commissions	6,758	4,302	3,977
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	96,656	73,117	131,116
Unencumbered Cash Balance Dec 31	84,783	71,566	430
2018/2019/2020 Budget Authority Amount:	176,117	127,117	131,116

Adopted Budget

Adopted Budget Special Park and Recreation	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	-	1,344	3,380
Receipts:			
Local alcoholic liquor fund	1,344	2,036	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,344	2,036	2,500
Resources Available:	1,344	3,380	5,880
Expenditures:			
Commodities	-	-	2,000
Contractual Services	-	-	1,880
Capital Outlay	-	-	2,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	-	-	5,880
Unencumbered Cash Balance Dec 31	1,344	3,380	-
2018/2019/2020 Budget Authority Amount:	-	3,000	5,880

CPA Summary

No assurance is provided.

City of Cimarron

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Transient Guest Tax	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	32,710	39,745	42,500
Receipts:			
Transient Guest Tax	6,820	10,000	10,000
Interest on Idle Funds	215		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	7,035	10,000	10,000
Resources Available:	39,745	49,745	52,500
Expenditures:			
Contractual Services			15,000
Commodities		7,245	15,000
Capital Outlay			22,500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	-	7,245	52,500
Unencumbered Cash Balance Dec 31	39,745	42,500	-
2018/2019/2020 Budget Authority Amount:	43,000	52,500	52,500

Adopted Budget

	Prior Year	Current Year	Proposed Budget
PBC Sales Tax	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	270,506	350,351	404,876
Receipts:			
Sales Tax	300,634	275,000	250,000
Interest on Idle Funds	2,276		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	302,910	275,000	250,000
Resources Available:	573,416	625,351	654,876
Expenditures:			
Culture and Recreation:			
Capital Outlay	-	-	432,000
Debt Service:			
Principal	185,000	185,000	190,000
Interest	38,065	35,475	32,515
Commissions			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	223,065	220,475	654,515
Unencumbered Cash Balance Dec 31	350,351	404,876	361
2018/2019/2020 Budget Authority Amount:	539,065	536,475	654,515

CPA Summary

No assurance is provided.

City of Cimarron

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Light Enterprise	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	609,001	631,675	498,675
Receipts:			
Customer Charges	1,583,417	1,612,000	1,800,000
Interest on Idle Funds	9,980	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,593,397	1,617,000	1,805,000
Resources Available:	2,202,398	2,248,675	2,303,675
Expenditures:			
Administration:			
Personal Services	341,334	370,000	400,000
Contractual Services	126,824	150,000	200,000
Commodities	926,616	1,000,000	1,350,000
Capital Outlay	467	30,000	150,000
Reimbursed Expenditures	482	-	-
Debt Service:			
Principal	-	-	-
Interest and Commissions	-	-	-
Transfer to Capital Improvement	-	100,000	100,000
Transfer to Equipment Reserve	175,000	100,000	100,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,570,723	1,750,000	2,300,000
Unencumbered Cash Balance Dec 31	631,675	498,675	3,675
2018/2019/2020 Budget Authority Amount:	2,300,000	2,300,000	2,300,000

Adopted Budget

Water Enterprise	Prior Year	Current Year	Proposed Budget
	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	534,286	553,787	324,422
Receipts:			
Customer Charges	473,875	450,000	500,000
Interest on Idle Funds	8,871	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	482,746	455,000	505,000
Resources Available:	1,017,032	1,008,787	829,422
Expenditures:			
Administration:			
Personal Services	74,045	100,000	120,000
Contractual Services	64,235	100,000	100,000
Commodities	67,370	100,000	100,000
Capital Outlay	467	80,000	100,000
Transfer to Bond and Interest	107,128	104,365	107,170
Transfer to Equipment Reserve	25,000	100,000	100,000
Transfer to Capital Improvement	125,000	100,000	200,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	463,245	684,365	827,170
Unencumbered Cash Balance Dec 31	553,787	324,422	2,252
2018/2019/2020 Budget Authority Amount:	687,128	734,365	827,170

CPA Summary

No assurance is provided.

City of Cimarron

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Trash Enterprise	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	170,834	220,610	136,610
Receipts:			
Customer Charges	313,420	315,000	315,000
Interest on Idle Funds	1,406	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	314,826	316,000	316,000
Resources Available:	485,660	536,610	452,610
Expenditures:			
Administration:			
Personal Services	-		
Contractual Services	264,540	300,000	330,000
Commodities	510	-	20,000
Capital Outlay	-	-	-
Transfer to Equipment Reserve	-	50,000	50,000
Transfer to Capital Improvement	-	50,000	50,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	265,050	400,000	450,000
Unencumbered Cash Balance Dec 31	220,610	136,610	2,610
2018/2019/2020 Budget Authority Amount:	430,000	400,000	450,000

Adopted Budget

Sewer Enterprise	Prior Year	Current Year	Proposed Budget
	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	272,657	303,036	241,536
Receipts:			
Customer Charges	233,936	240,000	240,000
Interest on Idle Funds	1,968	1,500	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	235,904	241,500	241,000
Resources Available:	508,561	544,536	482,536
Expenditures:			
Administration:			
Personal Services	72,195	88,000	100,000
Contractual Services	35,381	40,000	50,000
Commodities	23,375	25,000	30,000
Capital Outlay	10,974		105,000
Debt Service:			
Principal	-	-	-
Interest and Commissions	-	-	-
Transfers to Sewer Plant Replacement	63,600	100,000	100,000
Transfer to Equipment Reserve	-	50,000	90,000
Transfer to General	-	-	-
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	205,525	303,000	475,000
Unencumbered Cash Balance Dec 31	303,036	241,536	7,536
2018/2019/2020 Budget Authority Amount:	398,640	465,000	475,000

CPA Summary

No assurance is provided.

City of Cimarron

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

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	9,217	Cash Balance Jan 1	25,297	Cash Balance Jan 1	-	Cash Balance Jan 1	475,719	Cash Balance Jan 1	487,081	997,314
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Interest	142	Other	750	Interest	2,556	State aid	18,226	
						Sale of equipment	4,500	Interest	1,702	
						Transfer from Water	25,000	Transfer from General	175,000	
						Transfer from Light	175,000	Transfer from Water	125,000	
Total Receipts	-	Total Receipts	142	Total Receipts	750	Total Receipts	207,056	Total Receipts	319,928	527,876
Resources Available:	9,217	Resources Available:	25,439	Resources Available:	750	Resources Available:	682,775	Resources Available:	807,009	1,525,190
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital outlay	3,990			Commodities	610	Capital outlay	147,451	Capital outlay	303,500	
Total Expenditures	3,990	Total Expenditures	-	Total Expenditures	610	Total Expenditures	147,451	Total Expenditures	303,500	455,551
Cash Balance Dec 31	5,227	Cash Balance Dec 31	25,439	Cash Balance Dec 31	140	Cash Balance Dec 31	535,324	Cash Balance Dec 31	503,509	1,069,639 **
										1,069,639 **

**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 2018 is to be shown)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Pearl Luther Endowment		Sewer Plant Replacement								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	21,343	Cash Balance Dec 31	74,531	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		95,874
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	233	Transfer from Sewer	63,600							
Total Receipts	233	Total Receipts	63,600	Total Receipts	-	Total Receipts	-	Total Receipts	-	63,833
Resources Available:	21,576	Resources Available:	138,131	Resources Available:	-	Resources Available:	-	Resources Available:	-	159,707
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	-
Cash Balance Dec 31	21,576	Cash Balance Dec 31	138,131	Cash Balance Dec 31	-	Cash Balance Dec 31	-	Cash Balance Dec 31	-	159,707 **
										159,707 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided.

NOTICE OF BUDGET HEARING

The governing body of
City of Cimarron
will meet on August 19, 2019 at 7:30 AM at City Hall for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	1,197,345	42.020	1,259,383	43.103	1,576,005	658,475	43.482
Bond and Interest	347,753	3.973	242,898	2.908	388,933	38,124	2.518
Library	167,066	9.999	191,380	11.002	192,750	166,585	11.000
Special Highway	96,656		73,117		131,116		
Special Park and Recreation					5,880		
Transient Guest Tax			7,245		52,500		
PBC Sales Tax	223,065		220,475		654,515		
Light Enterprise	1,570,723		1,750,000		2,300,000		
Water Enterprise	463,245		684,365		827,170		
Trash Enterprise	265,050		400,000		450,000		
Sewer Enterprise	205,525		303,000		475,000		
Non-Budgeted Funds-A	455,551						
Non-Budgeted Funds-B							
Totals	4,991,979	55.992	5,131,863	57.013	7,053,869	863,184	57.000
Less: Transfers	670,728		866,365		1,157,170		
Net Expenditure	4,321,251		4,265,498		5,896,699		
Total Tax Levied	804,179		842,582		xxxxxxxxxxxxxxxx		
Assessed							
Valuation	14,362,576		14,778,347		15,143,501		
Outstanding Indebtedness, January 1,	2017		2018		2019		
G.O. Bonds	2,045,000		1,755,000		1,455,000		
Revenue Bonds	1,955,000		1,775,000		1,590,000		
Other	164,408		125,265		116,739		
Lease Purchase Principal	-		144,857		115,226		
Total	4,164,408		3,800,122		3,276,965		

*Tax rates are expressed in mills

Amber Walker
City Official Title: City Clerk

2020 Neighborhood Revitalization Rebate

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General	658,116	43.459	26,517
Bond and Interest	38,478	2.541	1,550
Library	166,586	11.000	6,712
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	863,180	57.000	34,779

2019 July 1 Valuation: 15,143,501

Valuation Factor: 15,143.501

Neighborhood Revitalization Subj to Rebate: 610,161

Neighborhood Revitalization factor: 610.161

**This information comes from the 2020 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

Proof of Publication

State of Kansas,
County of Gray, ss:

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

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

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

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

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

1st Publication was made on the 7 day of Aug, 20 19

2nd Publication was made on the _____ day of _____, 20 _____

3rd Publication was made on the _____ day of _____, 20 _____

4th Publication was made on the _____ day of _____, 20 _____

5th Publication was made on the _____ day of _____, 20 _____

6th Publication was made on the _____ day of _____, 20 _____

Publication fee \$ 112.00
Affidavit, Notary's Fees \$ _____
Additional Copies _____ @ _____ \$ _____
Total Publication Fee \$ 112.00

Dawn Wendel
(Signed)

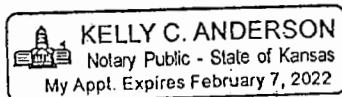
Witness my hand this 7 day of Aug, 20 19

SUBSCRIBED and SWORN to before me this 7

day of Aug, 20 19.

Kelly C Anderson
(Notary Public)

My commission expires 2.7.2022



(First published in *The Jacksonian* on Wednesday, August 7, 2019.)

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Lease Purchase Principal	-		144,857		115,226		
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Amber Walker

City Official Title: City Clerk