State of Kansas
City
2022

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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

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Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	1,547,261	684,390	41.888
Bond and Interest	10-113	9	122,420	67,156	4.110
Library	12-1220	9	217,600	179,709	10.999
Special Highway		10	153,117		
Special Park and Recreation		10	17,500		
Transient Guest Tax		11	60,000		
PBC Sales Tax		11	517,945		
Light Enterprise		12	2,259,000		
Water Enterprise		12	819,000		
Trash Enterprise		13	450,000		
Sewer Enterprise		13	577,090		
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Totals		xxxxx	6,740,933	931,255	56.997
					County Clerk's Use Only
Budget Summary		16			116,338,423
Neighborhood Revitalization Rebate		17			Nov 1, 2021 Total Assessed Valuation

Assisted by:
Kennedy McKee & Company, LLP

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

Attest: 10-5- 2021
Ashley J. Rogers
County Clerk

GRAY COUNTY OFFICIAL SEAL COUNTY CLERK KANSAS

Governing Body

CPA Summary
No assurance is provided.

City of Cimarron

2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	660,704	115,178	2,760	1,561	12,477	0
Bond and Interest	63,198	11,017	264	149	1,194	0
Library	173,099	30,176	723	409	3,269	0
TOTAL	897,001	156,371	3,747	2,119	16,940	0

County Treas Motor Vehicle Estimate	156,371				
County Treas Recreational Vehicle Estimate		3,747			
County Treas 16/20M Vehicle Estimate			2,119		
County Treas Commercial Vehicle Tax Estimate				16,940	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.17433				
Recreational Vehicle Factor		0.00418			
16/20M Vehicle Factor			0.00236		
Commercial Vehicle Factor				0.01889	
Watercraft Factor					0.00000

City of Cimarron 2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General	Capital Improvement	225,000	80,000	125,000	K.S.A 12-1,118
General	Equipment Reserve	-	65,000	135,000	K.S.A 12-1,117
Light Enterprise	Capital Improvement	125,000	75,000	125,000	K.S.A 12-825d
Light Enterprise	Equipment Reserve	-	75,000	100,000	K.S.A 12-825d
Water Enterprise	Bond and Interest	107,170	-	-	K.S.A 12-825d
Water Enterprise	Equipment Reserve	-	100,000	100,000	K.S.A 12-825d
Water Enterprise	Capital Improvement	125,000	192,000	200,000	K.S.A 12-825d
Trash Enterprise	Equipment Reserve	-	50,000	50,000	K.S.A 12-825d
Trash Enterprise	Capital Improvement	25,000	50,000	50,000	K.S.A 12-825d
Sewer Enterprise	Sewer Plant Replacement	63,600	63,600	63,600	K.S.A 12-825d
Sewer Enterprise	Equipment Reserve	-	-	100,000	K.S.A 12-825d
Sewer Enterprise	General	-	-	-	K.S.A 12-825d
	Totals	670,770	750,600	1,048,600	
	Adjustments*				
	Adjusted Totals	670,770	750,600	1,048,600	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

City of Cimarron

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Sewer Improvements	9/26/2013	9/1/2034	0.90-4.40	525,000	435,000	3/1,9/1	9/1	17,320	25,000	16,620	25,000
Refunding	10/13/2016	9/1/2031	0.90-3.00	1,315,000	515,000	3/1,9/1	9/1	11,400	40,000	10,800	45,000
Total G.O. Bonds					**950,000**			**28,720**	**65,000**	**27,420**	**70,000**
Revenue Bonds:											
PBC Refunding	11/14/2016	12/1/2026	1.20-2.80	1,955,000	795,000	6/1,12/1	12/1	17,745	190,000	13,945	195,000
Total Revenue Bonds					**795,000**			**17,745**	**190,000**	**13,945**	**195,000**
Other:											
KDOT Highway Improvements	3/1/2010	8/1/2029	3.68	184,940	98,760	2/1,8/1	8/1	3,641	9,475	3,292	9,825
KDHE Wetlands Project	2/18/2020	9/1/2041	1.62	1,754,900	1,754,900	3/1,9/1	3/1	-	-	28,127	74,951
Weather Event Loan	3/19/2021	1/1/2031	0.25	597,837	-			423	597,837	-	-
Total Other					**1,853,660**			**4,064**	**607,312**	**31,419**	**84,776**
Total Indebtedness					**3,598,660**			**50,529**	**862,312**	**72,784**	**349,776**

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 2021	Payments Due 2021	Payments Due 2022
FNB - Vac Truck	8/20/2019	60	4.00	309,521	232,958	68,412	68,412
Totals					**232,958**	**68,412**	**68,412**

***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: 2022

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 2021	Proposed Year 2022
Ad Valorem Tax	$173,099	$179,709
Delinquent Tax	$1,500	$500
Motor Vehicle Tax	$29,456	$30,176
Recreational Vehicle Tax	$734	$723
16/20M Vehicle Tax	$452	$409
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$205,241	$211,517
Difference in Total Taxes:	$6,276	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$15,722,069	$16,337,744
Did Assessed Valuation Decrease?	No	
Levy Rate	11.009	11.000
Difference in Levy Rate:	(0.009)	
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 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	678,890	668,190	464,883
Receipts:			
Ad Valorem Tax	651,518	660,704	xxxxxxxxxxxxxxxx
Delinquent Tax	7,204	4,000	3,000
Motor Vehicle Tax	83,483	116,435	115,178
Recreational Vehicle Tax	2,003	2,903	2,760
16/20M Vehicle Tax	1,738	1,785	1,561
Commercial Vehicle Tax	11,453	11,566	12,477
Watercraft Tax	-	692	-
Gross Earning (Intangible) Tax	-	-	-
LAVTR	-	-	-
City and County Revenue Sharing	-	-	-
Shared Revenue:			
Local alcoholic liquor fund	3,979	2,036	4,000
Local sales tax	226,594	200,000	185,000
State of Kansas-connecting link	39,177	35,000	30,000
Licenses, permits and fees:			
Franchise fees	41,362	35,000	35,000
Other licenses, permits and fees	7,537	4,000	3,000
Fines, forfeitures and penalites:			
Fines-police	33,757	20,000	15,000
Other fines, etc	-	-	-
Charges for services:			
Swimming pool	43,916	40,000	30,000
Other:			
Rent	1,943	1,000	1,000
Recreation sponsor fees	-	1,000	1,000
Grant proceeds	-	-	-
Transfer from Sewer Enterprise	-	-	-
In Lieu of Taxes (IRB)		-	
Interest on Idle Funds	8,826	5,000	5,000
Neighborhood Revitalization Rebate	(25,160)	(29,077)	(26,054)
Miscellaneous	35,442	5,360	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,174,772**	**1,117,404**	**417,922**
Resources Available:	**1,853,662**	**1,785,594**	**882,805**

City of Cimarron

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	1,853,662	1,785,594	882,805
Expenditures:			
General Administration	181,480	190,000	202,000
Employee Benefits	72,519	84,000	100,000
Police Department	186,510	221,000	232,340
Fire Department	(525)	10,000	10,000
Street and Alley	158,335	225,000	236,000
Airport	4,495	10,000	30,000
Park Department	58,562	70,000	80,000
0	-	-	-
Sub-Total detail page 7b	661,376	810,000	890,340
Expenditures:			
Recreation Department	14,884	35,000	55,000
Golf Course	181,466	185,000	185,000
Swimming Pool	58,352	78,000	85,000
Library	6,365	7,711	6,921
Economic Development	38,029	60,000	65,000
Transfers	225,000	145,000	260,000
Sub-Total detail page 7c	524,096	510,711	656,921
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,185,472**	**1,320,711**	**1,547,261**
Unencumbered Cash Balance Dec 31	668,190	464,883	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	1,576,005	1,546,711	1,547,261
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,547,261
		Tax Required	664,456
	Delinquent Comp Rate:	3.0%	19,934
		Amount of 2021 Ad Valorem Tax	684,390

CPA Summary
No assurance is provided.

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General Administration			
Personal Services	44,280	45,000	50,000
Contractual	104,479	105,000	102,000
Commodities	32,721	40,000	50,000
Capital Outlay			
Total	**181,480**	**190,000**	**202,000**
Employee Benefits			
Health and Life Insurance	26,733	32,000	42,000
Payroll Taxes and Benefits	45,786	52,000	58,000
Total	**72,519**	**84,000**	**100,000**
Police Department			
Personal Services	4,571	6,000	6,000
Contractual	181,937	215,000	226,340
Commodities	2	-	-
Total	**186,510**	**221,000**	**232,340**
Fire Department			
Personal Services	3,972	7,000	7,000
Contractual	990	500	500
Commodities	1,205	2,000	2,000
Capital Outlay	1,808	500	500
Reimbursements	(8,500)		
Total	**(525)**	**10,000**	**10,000**
Street and Alley			
Personal Services	-	-	-
Contractual	88,884	130,000	130,000
Commodities	58,212	95,000	106,000
Capital Outlay	11,239	-	-
Total	**158,335**	**225,000**	**236,000**
Airport			
Personal Services		-	-
Contractual	3,781	8,000	28,000
Commodities	714	1,000	1,000
Capital Outlay		1,000	1,000
Total	**4,495**	**10,000**	**30,000**
Park Department			
Personal Services	49,782	50,000	50,000
Contractual	554	5,000	14,000
Commodities	8,226	12,000	13,000
Capital Outlay		3,000	3,000
Total	**58,562**	**70,000**	**80,000**
Total	-	-	-
Page Total	**661,376**	**810,000**	**890,340**

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

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Recreation Department			
Personal Services	207	5,000	5,000
Contractual	5,254	7,500	7,500
Commodities	3,005	10,000	30,000
Capital Outlay	1,418	7,500	7,500
Appropriation to Recreation	5,000	5,000	5,000
Total	**14,884**	**35,000**	**55,000**
Golf Course			
Personal Services	170,236	163,750	163,750
Contractual	2,900	3,250	3,250
Commodities	-	-	-
Capital Outlay	-	-	-
Appropriation to Cimarron Golf Club	8,330	18,000	18,000
Total	**181,466**	**185,000**	**185,000**
Swimming Pool			
Personal Services	37,147	50,000	50,000
Contractual	979	3,000	10,000
Commodities	20,226	25,000	25,000
Capital Outlay	-	-	-
Total	**58,352**	**78,000**	**85,000**
Library			
Additional Appropriation (NRR)	6,365	7,711	6,921
Total	**6,365**	**7,711**	**6,921**
Economic Development			
Personal Services	34,215	50,000	50,000
Contractual	3,774	5,000	5,000
Commodities	40	5,000	5,000
Capital Outlay	-	-	5,000
Total	**38,029**	**60,000**	**65,000**
Transfers			
Capital Improvement	225,000	80,000	125,000
Equipment Reserve	-	65,000	135,000
Total	**225,000**	**145,000**	**260,000**
Total	-	-	-
Total	-	-	-
Page Total	**524,096**	**510,711**	**656,921**

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

City of Cimarron 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bond and Interest**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	31,434	72,302	46,937
Receipts:			
Ad Valorem Tax	37,723	63,198	xxxxxxxxxxxxxxxx
Delinquent Tax	562	250	250
Motor Vehicle Tax	5,751	6,741	11,017
Recreational Vehicle Tax	136	168	264
16/20M Vehicle Tax	116	103	149
Commercial Vehicle Tax	775	670	1,194
Watercraft Tax	-	40	-
Special Assessments	90,689	-	-
Transfer from Water Enterprise	107,170	-	-
Transfer from Sewer Enterprise	-	-	-
Interest on Idle Funds	572	-	-
Neighborhood Revitalization Rebate	(1,456)	(2,815)	(2,591)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**242,038**	**68,355**	**10,283**
Resources Available:	**273,472**	**140,657**	**57,220**
Expenditures:			
Debt Service:			
Principal	170,000	65,000	70,000
Interest and Commissions	31,170	28,720	27,420
Cash Basis Reserve (2022 column)			25,000
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**201,170**	**93,720**	**122,420**
Unencumbered Cash Balance Dec 31	72,302	46,937	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	388,933	143,720	122,420
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	122,420
		Tax Required	65,200
	Delinquent Comp Rate:	3.0%	1,956
		Amount of 2021 Ad Valorem Tax	67,156

CPA Summary
No assurance is provided.

City of Cimarron 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	18,365	24,538	14,969
Receipts:			
Ad Valorem Tax	164,819	173,099	xxxxxxxxxxxxxxxx
Delinquent Tax	1,783	1,500	500
Motor Vehicle Tax	21,233	29,456	30,176
Recreational Vehicle Tax	511	734	723
16/20M Vehicle Tax	444	452	409
Commercial Vehicle Tax	2,922	2,926	3,269
Watercraft Tax		175	-
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(6,365)	(7,711)	(6,921)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**185,347**	**200,631**	**28,156**
Resources Available:	**203,712**	**225,169**	**43,125**
Expenditures:			
Transfer to Related Municipal Entity	179,174	210,200	217,600
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**179,174**	**210,200**	**217,600**
Unencumbered Cash Balance Dec 31	24,538	14,969	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	192,750	210,200	217,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	217,600
		Tax Required	174,475
	Delinquent Comp Rate:	3.0%	5,234
		Amount of 2021 Ad Valorem Tax	179,709

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	111,895	114,332	96,126
Receipts:			
State of Kansas Gas Tax	57,397	56,910	56,600
County Transfers Gas	-	-	-
Interest on Idle Funds	620	500	500
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**58,017**	**57,410**	**57,100**
Resources Available:	**169,912**	**171,742**	**153,226**
Expenditures:			
Public Works:			
Contractual Services	35,000	55,000	130,000
Commodities	7,443	7,500	10,000
Capital Outlay	-	-	-
Debt Service:			
Principal	9,166	9,475	9,825
Interest and Commissions	3,971	3,641	3,292
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**55,580**	**75,616**	**153,117**
Unencumbered Cash Balance Dec 31	114,332	96,126	109
2020/2021/2022 Budget Authority Amount:	131,116	143,116	153,117

Adopted Budget

Special Park and Recreation	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	5,802	9,782	13,782
Receipts:			
Local alcoholic liquor fund	3,980	4,000	4,000
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,980**	**4,000**	**4,000**
Resources Available:	**9,782**	**13,782**	**17,782**
Expenditures:			
Commodities	-	-	3,500
Contractual Services	-	-	3,500
Capital Outlay	-	-	10,500
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	-	-	**17,500**
Unencumbered Cash Balance Dec 31	9,782	13,782	282
2020/2021/2022 Budget Authority Amount:	5,880	17,000	17,500

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Transient Guest Tax**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	48,573	48,327	49,927
Receipts:			
Transient Guest Tax	5,938	10,000	10,000
Interest on Idle Funds	126	100	100
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,064**	**10,100**	**10,100**
Resources Available:	**54,637**	**58,427**	**60,027**
Expenditures:			
Contractual Services	-	1,000	15,000
Commodities	-	1,000	15,000
Capital Outlay	6,310	6,500	30,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,310**	**8,500**	**60,000**
Unencumbered Cash Balance Dec 31	48,327	49,927	27
2020/2021/2022 Budget Authority Amount:	52,500	60,000	60,000

Adopted Budget

PBC Sales Tax	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	455,452	149,612	242,867
Receipts:			
Sales Tax	335,785	300,000	275,000
Interest on Idle Funds	1,836	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**337,621**	**301,000**	**276,000**
Resources Available:	**793,073**	**450,612**	**518,867**
Expenditures:			
Culture and Recreation:			
Capital Outlay	-	-	309,000
Debt Service:			
Principal	610,000	190,000	195,000
Interest	33,461	17,745	13,945
Commissions	-	-	-
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**643,461**	**207,745**	**517,945**
Unencumbered Cash Balance Dec 31	149,612	242,867	922
2020/2021/2022 Budget Authority Amount:	654,515	759,095	517,945

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Light Enterprise**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	632,600	623,974	457,974
Receipts:			
Customer Charges	1,704,316	1,800,000	1,800,000
Interest on Idle Funds	5,236	5,000	2,000
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,709,552**	**1,805,000**	**1,802,000**
Resources Available:	**2,342,152**	**2,428,974**	**2,259,974**
Expenditures:			
Administration:			
Personal Services	345,510	354,000	400,000
Contractual Services	147,850	150,000	200,000
Commodities	1,075,893	1,293,000	1,300,000
Capital Outlay	-	-	110,000
Debt Service:			
Principal	20,398	21,976	22,871
Interest and Commissions	3,527	2,024	1,129
Transfer to Capital Improvement	125,000	75,000	125,000
Transfer to Equipment Reserve	-	75,000	100,000
Cash Forward (2022 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,718,178**	**1,971,000**	**2,259,000**
Unencumbered Cash Balance Dec 31	623,974	457,974	974
2020/2021/2022 Budget Authority Amount:	2,300,000	2,234,000	2,259,000

Adopted Budget

Water Enterprise	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	542,679	545,803	317,303
Receipts:			
Customer Charges	502,578	500,000	500,000
Interest on Idle Funds	3,839	2,500	2,000
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**506,417**	**502,500**	**502,000**
Resources Available:	**1,049,096**	**1,048,303**	**819,303**
Expenditures:			
Administration:			
Personal Services	109,709	115,000	120,000
Contractual Services	70,188	100,000	100,000
Commodities	64,184	100,000	100,000
Capital Outlay	3,015	100,000	175,000
Debt Service:			
Principal	20,500	21,976	22,871
Interest and Commissions	3,527	2,024	1,129
Transfer to Bond and Interest	107,170	-	-
Transfer to Equipment Reserve	-	100,000	100,000
Transfer to Capital Improvement	125,000	192,000	200,000
Cash Forward (2022 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**503,293**	**731,000**	**819,000**
Unencumbered Cash Balance Dec 31	545,803	317,303	303
2020/2021/2022 Budget Authority Amount:	827,170	819,000	819,000

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash Enterprise**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	219,404	213,696	149,696
Receipts:			
Customer Charges	249,336	300,000	300,000
Interest on Idle Funds	1,256	1,000	1,000
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**250,592**	**301,000**	**301,000**
Resources Available:	**469,996**	**514,696**	**450,696**
Expenditures:			
Administration:			
Contractual Services	230,912	250,000	330,000
Commodities	388	15,000	20,000
Capital Outlay	-	-	-
Transfer to Equipment Reserve	-	50,000	50,000
Transfer to Capital Improvement	25,000	50,000	50,000
Cash Forward (2022 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**256,300**	**365,000**	**450,000**
Unencumbered Cash Balance Dec 31	213,696	149,696	696
2020/2021/2022 Budget Authority Amount:	450,000	450,000	450,000

Adopted Budget

Sewer Enterprise	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	385,415	443,808	336,796
Receipts:			
Customer Charges	223,805	240,000	240,000
Interest on Idle Funds	1,948	1,000	1,000
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**225,753**	**241,000**	**241,000**
Resources Available:	**611,168**	**684,808**	**577,796**
Expenditures:			
Administration:			
Personal Services	61,829	100,000	100,000
Contractual Services	16,063	50,000	50,000
Commodities	14,342	30,000	30,000
Capital Outlay	913	84,000	110,000
Debt Service:			
Principal	8,802	18,691	94,403
Interest and Commissions	1,811	1,721	29,087
Transfers to Sewer Plant Replacement	63,600	63,600	63,600
Transfer to Equipment Reserve	-	-	100,000
Transfer to General	-	-	-
Cash Forward (2022 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**167,360**	**348,012**	**577,090**
Unencumbered Cash Balance Dec 31	443,808	336,796	706
2020/2021/2022 Budget Authority Amount:	475,000	580,412	577,090

CPA Summary
No assurance is provided.

City of Cimarron

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2020 is to be shown)

2022

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	15,041	Cash Balance Jan 1	29,794	Cash Balance Jan 1	694	Cash Balance Jan 1	685,360	Cash Balance Jan 1	666,553	1,397,442
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	5,000	Donations	2,500	Donations	-	Donations	-	Donations	-	
Interest	-	Interest	119	Interest	-	Interest	2,252	Interest	1,539	
State aid	-	State aid	-	State aid	-	State aid	-	State aid	26,964	
Grant proceeds	-	Grant proceeds	-	Grant proceeds	500	Grant proceeds	-	Grant proceeds	93,553	
Debt proceeds	-	Debt proceeds	-	Debt proceeds	-	Debt proceeds	-	Debt proceeds	-	
Miscellaneous	-	Miscellaneous	-	Miscellaneous	-	Sale of equipment	165,654	Miscellaneous	53,695	
Transfers	-	Transfers	-	Transfers	-	Transfer from Light	-	Transfer from General	225,000	
						Transfer from Water	-	Transfer from Water	125,000	
						Transfer from Sewer	-	Transfer from Light	125,000	
								Transfer from Trash	25,000	
Total Receipts	5,000	Total Receipts	2,619	Total Receipts	500	Total Receipts	167,906	Total Receipts	675,751	851,776
Resources Available:	20,041	Resources Available:	32,413	Resources Available:	1,194	Resources Available:	853,266	Resources Available:	1,342,304	2,249,218
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	-	Contractual	1,600	Contractual	-	Contractual	-	Contractual	-	
Commodities	-	Commodities	938	Commodities	964	Commodities	-	Commodities	-	
Capital outlay	9,700	Capital outlay	-	Capital outlay	-	Capital outlay	266,724	Capital outlay	518,123	
								New Equipment	30,674	
Total Expenditures	9,700	Total Expenditures	2,538	Total Expenditures	964	Total Expenditures	266,724	Total Expenditures	548,797	828,723
Cash Balance Dec 31	10,341	Cash Balance Dec 31	29,875	Cash Balance Dec 31	230	Cash Balance Dec 31	586,542	Cash Balance Dec 31	793,507	1,420,495 **
										1,420,495 **

**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 2020 is to be shown)

2022

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**		**SPARK Fund**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	21,917	Cash Balance Dec 31	201,731	Cash Balance Dec 31	-	Cash Balance Dec 31		Cash Balance Dec 31		223,648
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	-	Donations	-	Federal aid	98,083					
Interest	122	Interest	-							
State aid	-	State aid	-							
Grant proceeds	-	Grant proceeds	-							
Debt proceeds	-	Debt proceeds	-							
Miscellaneous	-	Miscellaneous	-							
Transfers	-	Transfer from Sewer	63,600							
Total Receipts	122	Total Receipts	63,600	Total Receipts	98,083	Total Receipts	-	Total Receipts	-	161,805
Resources Available:	22,039	Resources Available:	265,331	Resources Available:	98,083	Resources Available:	-	Resources Available:	-	385,453
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	-	Contractual	-	Contractual	87,071					
Commodities	-	Commodities	-	Commodities	13,194					
Capital outlay	-	Capital outlay	-							
Total Expenditures	-	Total Expenditures	-	Total Expenditures	100,265	Total Expenditures	-	Total Expenditures	-	100,265
Cash Balance Dec 31	22,039	Cash Balance Dec 31	265,331	Cash Balance Dec 31	(2,182)	Cash Balance Dec 31	-	Cash Balance Dec 31	-	285,188 **
				See Tab B						285,188 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided.

State of Kansas
City

2022

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Cimarron

will meet on August 30, 2021 at 6:30 PM at City Hall for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds 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 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	1,185,472	43.463	1,320,711	42.023	1,547,261	684,390	41.890
Bond and Interest	201,170	2.516	93,720	4.019	122,420	67,156	4.110
Library	179,174	10.995	210,200	11.009	217,600	179,709	11.000
Special Highway	55,580		75,616		153,117		
Special Park and Recreation					17,500		
Transient Guest Tax	6,310		8,500		60,000		
PBC Sales Tax	643,461		207,745		517,945		
Light Enterprise	1,718,178		1,971,000		2,259,000		
Water Enterprise	503,293		731,000		819,000		
Trash Enterprise	256,300		365,000		450,000		
Sewer Enterprise	167,360		348,012		577,090		
Non-Budgeted Funds-A	828,723						
Non-Budgeted Funds-B	100,265						
Totals	5,845,286	56.974	5,331,504	57.051	6,740,933	931,255	57.000
*Revenue Neutral Rate***							*54.901*
Less: Transfers	670,770		750,600		1,048,600		
Net Expenditure	5,174,516		4,580,904		5,692,333		
Total Tax Levied	863,184		897,001		xxxxxxxxxxxxxxxx		
Assessed Valuation	15,150,213		15,722,069		16,337,744		
Outstanding Indebtedness, January 1,	2019		2020		2021		
G.O. Bonds	1,455,000		1,120,000		950,000		
Revenue Bonds	1,590,000		1,405,000		795,000		
Other	116,739		107,899		1,853,660		
Lease Purchase Principal	115,226		367,971		232,958		
Total	3,276,965		3,000,870		3,831,618		

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Amber Walker
City Official Title: City Clerk

City of Cimarron 2022

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General	648,520	39.695	26,054
Bond and Interest	64,487	3.947	2,591
Library	172,272	10.544	6,921
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	885,279	54.186	35,566

2021 July 1 Valuation: 16,337,744

Valuation Factor: 16,337.744

Neighborhood Revitalization Subj to Rebate: 656,357

Neighborhood Revitalization factor: 656.357

**This information comes from the 2022 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

Resolution No. 330

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 54.901 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 August 30, 2021 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 54.901 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 30th day of August, 2021, and **SIGNED** by the Mayor.

Gilbert Benton, Mayor

Attested:

Amber Walker, City Clerk

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 11 day of Aug, 20 21
2nd Publication was made on the 18 day of Aug, 20 21
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 $ 25⁰⁰
Affidavit, Notary's Fees $ _____
Additional Copies _____ @ _____ $ _____
Total Publication Fee $ 25⁰⁰

Dawn Wendel
(Signed)

Witness my hand this 18 day of Aug, 20 21

SUBSCRIBED and SWORN to before me this 18 day of Aug, 20 21.

Kelly C Anderson
(Notary Public)

My commission expires 2-7-2022

KELLY C. ANDERSON
Notary Public - State of Kansas
My Appt. Expires February 7, 2022

(First published in *The Jacksonian* on Wednesday, August 11, 2021; then again on August 18, 2021.)

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City of Cimarron

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Amber Walker

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