State of Kansas
City
2024

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	1,708,340	869,971	46.004
Bond and Interest	10-113	8	116,838	-	
Library	12-1220	9	240,120	208,036	11.001
Special Highway		10	150,000		
Special Park and Recreation		10	22,500		
Transient Guest Tax		11	70,000		
PBC Sales Tax		11	700,000		
Light Enterprise		12	2,314,548		
Water Enterprise		12	920,963		
Trash Enterprise		13	450,000		
Sewer Enterprise		13	645,764		
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Totals		xxxxxx	7,339,073	1,078,007	57.005
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		16			18,910,631
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization		17			

Revenue Neutral Rate: 53.956

Assisted by:
Kennedy McKee & Company, LLP

Address:
PO Box 1477
Dodge City, KS 67801

Email:
pfriess@kmc-cpa.com

Attest: 10-4 2023
Ashley Rogers
County Clerk

GRAY COUNTY OFFICIAL SEAL COUNTY CLERK KANSAS

Governing Body

CPA Summary
No assurance is provided.

State of Kansas
City

City of Cimarron

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	823,503	134,868	3,122	1,250	17,911	0
Bond and Interest						
Library	196,933	32,253	746	299	4,283	0
TOTAL	1,020,436	167,121	3,868	1,549	22,194	0

County Treas Motor Vehicle Estimate 167,121
County Treas Recreational Vehicle Estimate 3,868
County Treas 16/20M Vehicle Estimate 1,549
County Treas Commercial Vehicle Tax Estimate 22,194
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.16377
Recreational Vehicle Factor 0.00379
16/20M Vehicle Factor 0.00152
Commercial Vehicle Factor 0.02175
Watercraft Factor 0.00000

City of Cimarron 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Capital Improvement	300,000	125,000	125,000	K.S.A 12-1,118
General	Equipment Reserve	-	125,000	125,000	K.S.A 12-1,117
Light Enterprise	Capital Improvement	-	25,000	50,000	K.S.A 12-825d
Light Enterprise	Equipment Reserve	50,000	25,000	50,000	K.S.A 12-825d
Water Enterprise	Equipment Reserve	175,000	150,000	275,000	K.S.A 12-825d
Water Enterprise	Capital Improvement	-	51,727	200,000	K.S.A 12-825d
Trash Enterprise	Equipment Reserve	-	33,769	50,000	K.S.A 12-825d
Trash Enterprise	Capital Improvement	-	-	50,000	K.S.A 12-825d
Sewer Enterprise	Sewer Plant Replacement	63,600	-	-	K.S.A 12-825d
Sewer Enterprise	Equipment Reserve	-	100,000	100,000	K.S.A 12-825d
Sewer Enterprise	Capital Improvement	-	100,000	100,000	K.S.A 12-825d
	Totals	588,600	735,496	1,125,000	
	Adjustments*				
	Adjusted Totals	588,600	735,496	1,125,000	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

State of Kansas
City

City of Cimarron

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Refunding - 2021	2/18/2021	9/1/2034	0.45-2.00	975,000	815,000	3/1,9/1	9/1	12,358	80,000	11,838	80,000
Total G.O. Bonds					**815,000**			**12,358**	**80,000**	**11,838**	**80,000**
Revenue Bonds:											
PBC Refunding	11/14/2016	12/1/2026	1.20-2.80	1,955,000	410,000	6/1,12/1	12/1	4,876	410,000	-	-
Total Revenue Bonds					**410,000**			**4,876**	**410,000**	**-**	**-**
Other:											
KDOT Highway Improvements	3/1/2010	8/1/2029	3.68	184,940	79,378	2/1,8/1	8/1	1,461	79,378	-	-
KDHE Wetlands Project	2/18/2020	9/1/2041	1.62	1,659,536	1,582,209	3/1,9/1	3/1,9/1	25,342	71,738	24,176	72,905
Total Other					**1,661,587**			**26,803**	**151,116**	**24,176**	**72,905**
Total Indebtedness					**2,886,587**			**44,037**	**641,116**	**36,014**	**152,905**

State of Kansas
City

City of Cimarron

2024

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, 2023	Payments Due 2023	Payments Due 2024
FNB - Vac Truck	8/20/2019	60	4.00	309,521	110,125	68,412	45,608
2023 Bucket Truck	6/1/2023	60	5.50	210,861	-	28,146	48,250
Totals					**110,125**	**96,558**	**93,858**

*****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: 2024

Library found in: City of Cimarron
Gray County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2023	Proposed Year 2024
Ad Valorem Tax	$196,933	$208,036
Delinquent Tax	$1,000	$500
Motor Vehicle Tax	$32,691	$32,253
Recreational Vehicle Tax	$846	$746
16/20M Vehicle Tax	$377	$299
Commercial Vehicle Tax	$4,103	$4,283
Watercraft Tax	$0	$0
TOTAL TAXES	$235,950	$246,117
Difference in Total Taxes:	$10,167	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$17,902,928	$18,912,328
Did Assessed Valuation Decrease?	No	
Levy Rate	11.000	11.000
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 see the below narrative for assistance from the State Library.

City of Cimarron 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	668,023	628,207	375,069
Receipts:			
Ad Valorem Tax	678,471	823,503	xxxxxxxxxxxxxxx
Delinquent Tax	8,246	3,000	2,500
Motor Vehicle Tax	110,934	124,499	134,868
Recreational Vehicle Tax	2,821	3,222	3,122
16/20M Vehicle Tax	1,473	1,436	1,250
Commercial Vehicle Tax	12,523	15,625	17,911
Watercraft Tax	-	-	-
Gross Earning (Intangible) Tax	-	-	-
LAVTR	-	-	-
City and County Revenue Sharing	-	-	-
Shared Revenue:			
Local alcoholic liquor fund	4,799	4,000	4,000
Local sales tax	296,294	250,000	220,000
State of Kansas-connecting link	39,150	35,000	30,000
Licenses, permits and fees:			
Franchise fees	52,894	35,000	35,000
Other licenses, permits and fees	8,329	3,000	3,000
Fines, forfeitures and penalites:			
Fines-police	54,653	20,000	15,000
Other fines, etc	-	-	-
Charges for services:			
Swimming pool	46,363	35,000	32,500
Other:			
Rent	1,943	1,000	1,000
Recreation sponsor fees	3,100	1,000	1,000
Grant proceeds	-	-	-
Interest on Idle Funds	9,055	5,000	5,000
Neighborhood Revitalization Rebate	(25,510)	(24,141)	(17,512)
Miscellaneous	40,848	16,900	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,346,386**	**1,353,044**	**488,639**
Resources Available:	**2,014,409**	**1,981,251**	**863,708**

City of Cimarron

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	2,014,409	1,981,251	863,708
Expenditures:			
General Administration	238,835	225,000	275,000
Employee Benefits	76,854	100,000	100,000
Police Department	224,347	250,864	251,170
Fire Department	5,837	10,000	13,000
Street and Alley	102,270	240,000	240,000
Airport	6,058	30,000	30,000
Park Department	58,552	80,000	80,000
0	-	-	-
Sub-Total detail page	712,753	935,864	989,170
Expenditures:			
Recreation Department	19,928	55,000	55,000
Golf Course	197,919	205,000	215,000
Swimming Pool	109,791	85,000	110,000
Library	6,698	6,018	4,170
Economic Development	39,113	69,300	85,000
Transfers	300,000	250,000	250,000
Sub-Total detail page	673,449	670,318	719,170
Cash Forward (2024 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,386,202**	**1,606,182**	**1,708,340**
Unencumbered Cash Balance Dec 31	628,207	375,069	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	1,547,261	1,606,292	1,708,340
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,708,340
		Tax Required	844,632
	Delinquent Comp Rate:	3.0%	25,339
		Amount of 2023 Ad Valorem Tax	869,971

CPA Summary
No assurance is provided.

City of Cimarron 2024

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Administration			
Personal Services	64,533	50,000	75,000
Contractual	139,986	125,000	150,000
Commodities	34,316	50,000	50,000
Capital Outlay	-	-	-
Total	**238,835**	**225,000**	**275,000**
Employee Benefits			
Health and Life Insurance	20,612	42,000	26,000
Payroll Taxes and Benefits	56,242	58,000	74,000
Total	**76,854**	**100,000**	**100,000**
Police Department			
Personal Services	-	6,000	6,306
Contractual	223,473	244,864	244,864
Commodities	874	-	-
Total	**224,347**	**250,864**	**251,170**
Fire Department			
Personal Services	4,724	7,000	8,000
Contractual	11,132	500	1,000
Commodities	1,714	2,000	3,000
Capital Outlay	5,534	500	1,000
Reimbursements	(17,267)	-	-
Total	**5,837**	**10,000**	**13,000**
Street and Alley			
Personal Services	-	-	-
Contractual	43,159	130,000	130,000
Commodities	58,898	110,000	110,000
Capital Outlay	213	-	-
Total	**102,270**	**240,000**	**240,000**
Airport			
Personal Services	-	-	-
Contractual	5,341	28,000	6,000
Commodities	717	1,000	24,000
Capital Outlay	-	1,000	-
Total	**6,058**	**30,000**	**30,000**
Park Department			
Personal Services	48,500	60,000	60,000
Contractual	1,936	4,000	4,000
Commodities	8,116	13,000	13,000
Capital Outlay	-	3,000	3,000
Total	**58,552**	**80,000**	**80,000**
Total	-	-	-
Page Total	**712,753**	**935,864**	**989,170**

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

City of Cimarron 2024

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Recreation Department			
Personal Services	758	5,000	5,000
Contractual	3,049	7,500	7,500
Commodities	11,121	30,000	30,000
Capital Outlay	-	7,500	7,500
Appropriation to Recreation	5,000	5,000	5,000
Total	**19,928**	**55,000**	**55,000**
Golf Course			
Personal Services	194,537	175,000	200,000
Contractual	3,090	5,000	5,000
Commodities	292	-	-
Capital Outlay	-	-	-
Appropriation to Cimarron Golf Club	-	25,000	10,000
Total	**197,919**	**205,000**	**215,000**
Swimming Pool			
Personal Services	52,612	50,000	60,000
Contractual	5,573	10,000	5,000
Commodities	51,606	25,000	45,000
Capital Outlay	-	-	-
Total	**109,791**	**85,000**	**110,000**
Library			
Additional Appropriation (NRR)	6,698	6,018	4,170
Total	**6,698**	**6,018**	**4,170**
Economic Development			
Personal Services	32,090	59,300	75,000
Contractual	6,963	5,000	7,500
Commodities	60	5,000	2,500
Capital Outlay	-	-	-
Total	**39,113**	**69,300**	**85,000**
Transfers			
Capital Improvement	300,000	125,000	125,000
Equipment Reserve	-	125,000	125,000
Total	**300,000**	**250,000**	**250,000**

Total	-	-	-

Total	-	-	-

Page Total	**673,449**	**670,318**	**719,170**

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

City of Cimarron 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bond and Interest**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	268,600	334,563	296,661
Receipts:			
Ad Valorem Tax	66,569	-	xxxxxxxxxxxxxxxx
Delinquent Tax	739	250	100
Motor Vehicle Tax	9,840	12,216	
Recreational Vehicle Tax	245	316	
16/20M Vehicle Tax	85	141	
Commercial Vehicle Tax	1,166	1,533	
Watercraft Tax	-	-	
Special Assessments	80,969	40,000	40,000
Bond Issue	(219)	-	-
Interest on Idle Funds	1,790	-	-
Neighborhood Revitalization Rebate	(2,503)	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**158,681**	**54,456**	**40,100**
Resources Available:	**427,281**	**389,019**	**336,761**
Expenditures:			
Debt Service:			
Principal	80,000	80,000	80,000
Interest and Commissions	12,718	12,358	11,838
Cash Basis Reserve (2024 column)	-	-	25,000
Miscellaneous	-	-	-
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**92,718**	**92,358**	**116,838**
Unencumbered Cash Balance Dec 31	334,563	296,661	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	122,420	117,358	116,838
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	116,838
		Tax Required	-
	Delinquent Comp Rate:	3.0%	-
		Amount of 2023 Ad Valorem Tax	-

CPA Summary
No assurance is provided.

City of Cimarron 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	20,739	10,000	4,232
Receipts:			
Ad Valorem Tax	178,153	196,933	xxxxxxxxxxxxxxxx
Delinquent Tax	2,149	1,000	500
Motor Vehicle Tax	28,878	32,691	32,253
Recreational Vehicle Tax	733	846	746
16/20M Vehicle Tax	373	377	299
Commercial Vehicle Tax	3,273	4,103	4,283
Watercraft Tax	-	-	-
Interest on Idle Funds	-	-	-
Neighborhood Revitalization Rebate	(6,698)	(6,018)	(4,170)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**206,861**	**229,932**	**33,911**
Resources Available:	227,600	239,932	38,143
Expenditures:			
Transfer to Related Municipal Entity	217,600	235,700	240,120
Cash Forward (2024 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**217,600**	**235,700**	**240,120**
Unencumbered Cash Balance Dec 31	10,000	4,232	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	217,600	235,700	240,120
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	240,120
		Tax Required	201,977
	Delinquent Comp Rate:	3.0%	6,059
		Amount of 2023 Ad Valorem Tax	208,036

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	142,341	124,549	90,450
Receipts:			
State of Kansas Gas Tax	56,326	60,000	59,550
County Transfers Gas		-	-
Interest on Idle Funds	1,808	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**58,134**	**60,000**	**59,550**
Resources Available:	**200,475**	**184,549**	**150,000**
Expenditures:			
Public Works:			
Contractual Services	62,790	12,278	75,000
Commodities	-	982	75,000
Capital Outlay	-	-	-
Debt Service:			
Principal	9,853	79,378	-
Interest and Commissions	3,283	1,461	-
Cash Forward (2024 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**75,926**	**94,099**	**150,000**
Unencumbered Cash Balance Dec 31	124,549	90,450	-
2022/2023/2024 Budget Authority Amount:	153,117	153,117	150,000

Adopted Budget

Special Park and Recreation	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	15,421	20,220	17,500
Receipts:			
Local alcoholic liquor fund	4,799	5,000	5,000
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,799**	**5,000**	**5,000**
Resources Available:	**20,220**	**25,220**	**22,500**
Expenditures:			
Commodities	-	-	5,000
Contractual Services	-	-	5,000
Capital Outlay	-	7,720	12,500
Cash Forward (2024 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	-	**7,720**	**22,500**
Unencumbered Cash Balance Dec 31	20,220	17,500	-
2022/2023/2024 Budget Authority Amount:	17,500	20,000	22,500

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Transient Guest Tax**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	57,639	69,416	60,000
Receipts:			
Transient Guest Tax	11,564	10,000	10,000
Interest on Idle Funds	213	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,777**	**10,000**	**10,000**
Resources Available:	**69,416**	**79,416**	**70,000**
Expenditures:			
Contractual Services	-	10,000	20,000
Commodities	-	9,416	30,000
Capital Outlay	-	-	20,000
Cash Forward (2024 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	-	**19,416**	**70,000**
Unencumbered Cash Balance Dec 31	69,416	60,000	-
2022/2023/2024 Budget Authority Amount:	60,000	60,000	70,000

Adopted Budget

PBC Sales Tax	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	271,606	407,685	350,000
Receipts:			
Sales Tax	395,142	375,000	350,000
Interest on Idle Funds	2,814	100	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**397,956**	**375,100**	**350,000**
Resources Available:	**669,562**	**782,785**	**700,000**
Expenditures:			
Culture and Recreation:			
Capital Outlay	52,932	17,909	700,000
Debt Service:			
Principal	195,000	410,000	-
Interest	13,945	4,876	-
Commissions	-		
Cash Forward (2024 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**261,877**	**432,785**	**700,000**
Unencumbered Cash Balance Dec 31	407,685	350,000	-
2022/2023/2024 Budget Authority Amount:	517,945	609,753	700,000

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Light Enterprise**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	502,604	528,492	412,048
Receipts:			
Customer Charges	2,044,894	1,900,000	1,900,000
Interest on Idle Funds	6,354	2,500	2,500
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,051,248**	**1,902,500**	**1,902,500**
Resources Available:	**2,553,852**	**2,430,992**	**2,314,548**
Expenditures:			
Administration:			
Personal Services	368,678	400,000	420,000
Contractual Services	164,934	195,000	210,000
Commodities	1,419,799	1,350,000	1,568,585
Capital Outlay	-	-	-
Debt Service:			
Principal	20,135	22,818	15,725
Interest and Commissions	1,814	1,126	238
Transfer to Capital Improvement	-	25,000	50,000
Transfer to Equipment Reserve	50,000	25,000	50,000
Cash Forward (2024 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,025,360**	**2,018,944**	**2,314,548**
Unencumbered Cash Balance Dec 31	528,492	412,048	-
2022/2023/2024 Budget Authority Amount:	2,259,000	2,267,944	2,314,548

Adopted Budget

Water Enterprise	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	510,060	516,634	418,463
Receipts:			
Customer Charges	545,951	500,000	500,000
Interest on Idle Funds	4,721	2,500	2,500
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**550,672**	**502,500**	**502,500**
Resources Available:	**1,060,732**	**1,019,134**	**920,963**
Expenditures:			
Administration:			
Personal Services	123,206	150,000	180,000
Contractual Services	81,294	100,000	100,000
Commodities	142,649	125,000	150,000
Capital Outlay	-	-	-
Debt Service:			
Principal	20,135	22,818	15,725
Interest and Commissions	1,814	1,126	238
Transfer to Equipment Reserve	175,000	150,000	275,000
Transfer to Capital Improvement	-	51,727	200,000
Cash Forward (2024 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**544,098**	**600,671**	**920,963**
Unencumbered Cash Balance Dec 31	516,634	418,463	-
2022/2023/2024 Budget Authority Amount:	819,000	870,944	920,963

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash Enterprise**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	221,906	216,269	134,000
Receipts:			
Customer Charges	253,232	280,000	315,000
Interest on Idle Funds	1,891	1,500	1,000
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**255,123**	**281,500**	**316,000**
Resources Available:	**477,029**	**497,769**	**450,000**
Expenditures:			
Administration:			
Contractual Services	260,603	320,000	330,000
Commodities	157	10,000	20,000
Capital Outlay	-	-	-
Transfer to Equipment Reserve	-	33,769	50,000
Transfer to Capital Improvement	-	-	50,000
Cash Forward (2024 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**260,760**	**363,769**	**450,000**
Unencumbered Cash Balance Dec 31	216,269	134,000	-
2022/2023/2024 Budget Authority Amount:	450,000	420,000	450,000

Adopted Budget

Sewer Enterprise	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	541,222	534,269	324,764
Receipts:			
Customer Charges	348,355	300,000	320,000
Special Assessments	580	-	-
Interest on Idle Funds	2,075	1,500	1,000
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**351,010**	**301,500**	**321,000**
Resources Available:	**892,232**	**835,769**	**645,764**
Expenditures:			
Administration:			
Personal Services	121,539	110,000	180,000
Contractual Services	24,726	50,000	50,000
Commodities	29,206	30,000	40,000
Capital Outlay	-	3,401	65,000
Debt Service:			
Principal	94,586	91,297	86,385
Interest and Commissions	24,306	26,307	24,379
Transfers to Sewer Plant Replacement	63,600	-	-
Transfer to Equipment Reserve	-	100,000	100,000
Transfer to Capital Improvement	-	100,000	100,000
Cash Forward (2024 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**357,963**	**511,005**	**645,764**
Unencumbered Cash Balance Dec 31	534,269	324,764	-
2022/2023/2024 Budget Authority Amount:	577,090	587,202	645,764

CPA Summary
No assurance is provided.

City of Cimarron

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

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	11,927	Cash Balance Jan 1	29,891	Cash Balance Jan 1	617	Cash Balance Jan 1	795,218	Cash Balance Jan 1	485,479	1,323,132
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	-	Donations	-	Donations	-	Donations	-	Donations	-	
Interest	-	Interest	217	Interest	-	Interest	3,695	Interest	2,672	
State aid	-	State aid	-	State aid	-	State aid	-	State aid	594,331	
Grant proceeds	-	Grant proceeds	-	Grant proceeds	(46)	Grant proceeds	-	Federal aid	-	
Debt proceeds	-	Debt proceeds	-	Debt proceeds	-	Debt proceeds	-	Debt proceeds	-	
Miscellaneous	-	Miscellaneous	-	Miscellaneous	-	Sale of equipment	13,394	Miscellaneous	-	
Transfers	-	Transfers	-	Transfers	-	Transfer from Light	50,000	Transfer from General	300,000	
						Transfer from Water	175,000	Transfer from Water	-	
						Transfer from Sewer	-	Transfer from Light	-	
						Transfer from Trash	-	Transfer from Trash	-	
Total Receipts	-	Total Receipts	217	Total Receipts	(46)	Total Receipts	242,089	Total Receipts	897,003	1,139,263
Resources Available:	11,927	Resources Available:	30,108	Resources Available:	571	Resources Available:	1,037,307	Resources Available:	1,382,482	2,462,395
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	-	Contractual	-	Contractual	-	Contractual	-	Contractual	-	
Commodities	-	Commodities	-	Commodities	-	Commodities	-	Commodities	29,575	
Capital outlay	5,400	Capital outlay	-	Capital outlay	-	Capital outlay	141,195	Capital outlay	266,362	
Total Expenditures	5,400	Total Expenditures	-	Total Expenditures	-	Total Expenditures	141,195	Total Expenditures	295,937	442,532
Cash Balance Dec 31	6,527	Cash Balance Dec 31	30,108	Cash Balance Dec 31	571	Cash Balance Dec 31	896,112	Cash Balance Dec 31	1,086,545	2,019,863 **
										2,019,863 **

**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 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA Fund		**Pearl Luther Endowment**		**Sewer Plant Replacement**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	167,946	Cash Balance Jan 1	22,050	Cash Balance Jan 1	328,931	Cash Balance Jan 1		Cash Balance Jan 1		518,927
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	-	Donations	-	Donations	-					
Interest	-	Interest	68	Interest	-					
State aid	-	State aid	-	State aid	-					
Federal aid	167,946	Federal aid	-	Federal aid	-					
Debt proceeds	-	Debt proceeds	-	Debt proceeds	-					
Miscellaneous	-	Miscellaneous	-	Miscellaneous	-					
Transfers	-	Transfers	-	Transfer from Sewer	63,600					
Total Receipts	167,946	Total Receipts	68	Total Receipts	63,600	Total Receipts	-	Total Receipts	-	231,614
Resources Available:	335,892	Resources Available:	22,118	Resources Available:	392,531	Resources Available:	-	Resources Available:	-	750,541
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	-	Contractual	-	Contractual	-					
Commodities	-	Commodities	-	Commodities	-					
Capital outlay	37,898	Capital outlay	-	Capital outlay	-					
Total Expenditures	37,898	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	37,898
Cash Balance Dec 31	297,994	Cash Balance Dec 31	22,118	Cash Balance Dec 31	392,531	Cash Balance Dec 31	-	Cash Balance Dec 31	-	712,643 **
										712,643 **

** Note: These two block figures should agree.

CPA Summary

No assurance is provided.

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Cimarron
will meet on September 5, 2023 at 6:30 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,386,202	41.888	1,606,182	45.998	1,708,340	869,971	46.000
Bond and Interest	92,718	4.110	92,358		116,838		
Library	217,600	10.999	235,700	11.000	240,120	208,036	11.000
Special Highway	75,926		94,099		150,000		
Special Park and Recreation			7,720		22,500		
Transient Guest Tax			19,416		70,000		
PBC Sales Tax	261,877		432,785		700,000		
Light Enterprise	2,025,360		2,018,944		2,314,548		
Water Enterprise	544,098		600,671		920,963		
Trash Enterprise	260,760		363,769		450,000		
Sewer Enterprise	357,963		511,005		645,764		
Non-Budgeted Funds-A	442,532						
Non-Budgeted Funds-B	37,898						
Totals	5,702,934	56.997	5,982,649	56.998	7,339,073	1,078,007	57.000
						*Revenue Neutral Rate***	*53.956*
Less: Transfers	588,600		735,496		1,125,000		
Net Expenditure	5,114,334		5,247,153		6,214,073		
Total Tax Levied	931,255		1,020,436		xxxxxxxxxxxxxxx		
Assessed Valuation	16,338,423		17,902,928		18,912,328		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	950,000	895,000	815,000
Revenue Bonds	795,000	605,000	410,000
Other	1,853,660	1,844,130	1,661,587
Lease Purchase Principal	232,958	167,654	110,125
Total	3,831,618	3,511,784	2,996,712

*Tax rates are expressed in mills

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

Kim Rushton
Official Title: City Clerk

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	855,120	45.215	17,512
Bond and Interest			
Library	203,618	10.766	4,170
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	1,058,738	55.981	21,682

2023 July 1 Valuation: 18,912,328

Valuation Factor: 18,912.328

Neighborhood Revitalization Subj to Rebate: 387,307

Neighborhood Revitalization factor: 387.307

**This information comes from the 2024 Budget Summary page. See instructions tab step #12 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 16 day of Aug, 20 23
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	$ 8.25C
Affidavit, Notary's Fees	$
Additional Copies _____ @ _____	$
Total Publication Fee	$ 8.25C

Dawn Wendel
(Signed)

Witness my hand this 16 day of Aug, 20 23

SUBSCRIBED and SWORN to before me this 16

day of Aug, 20 23.

Kelly C Anderson
(Notary Public)

My commission expires 2.7.2026

KELLY C. ANDERSON
Notary Public - State of Kansas
My Appt. Expires February 7,2026

(First published in *The Jacksonian* on Wednesday, August 16, 2023.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Cimarron
will meet on September 5, 2023 at 6:30 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,386,202	41.888	1,606,182	45.998	1,708,340	869,971	46.000
Bond and Interest	92,718	4.110	92,358		116,838		
Library	217,600	10.999	235,700	11.000	240,120	208,036	11.000
Special Highway	75,926		94,099		150,000		
Special Park and Recreation			7,720		22,500		
Transient Guest Tax			19,416		70,000		
PBC Sales Tax	261,877		432,785		700,000		
Light Enterprise	2,025,360		2,018,944		2,314,548		
Water Enterprise	544,098		600,671		920,963		
Trash Enterprise	260,760		363,769		450,000		
Sewer Enterprise	357,963		511,005		645,764		
Non-Budgeted Funds-A	442,532						
Non-Budgeted Funds-B	37,898						
Totals	5,702,934	56.997	5,982,649	56.998	7,339,073	1,078,007	57.000
						*Revenue Neutral Rate***	*53.956*
Less: Transfers	588,600		735,496		1,125,000		
Net Expenditure	5,114,334		5,247,153		6,214,073		
Total Tax Levied	931,255		1,020,436		xxxxxxxxxxxxxxx		
Assessed Valuation	16,338,423		17,902,928		18,912,328		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	950,000		895,000		815,000		
Revenue Bonds	795,000		605,000		410,000		
Other	1,853,660		1,844,130		1,661,587		
Lease Purchase Principal	232,958		167,654		110,125		
Total	3,831,618		3,511,784		2,996,712		

*Tax rates are expressed in mills

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

Kim Rushton
Official Title: City Clerk

Resolution No. 338

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 53.956 mills by the Gray County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 5, 2023 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 53.956 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 5th day of September 2023, and **SIGNED** by the Mayor.

Gilbert Benton, Mayor

Attested:

Kim Rushton, City Clerk

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 5, 2023, - 6:30 pm at City Hall
Cimarron, KS 67835
Resolution No. 338

Governing Body Member	Yes	No	No Vote
Aimee Schilling - Absent			
Taylor Dye - Absent			
Mike Coast	X		
Tim Nation	X		
Iric Mawhirter	X		
TOTAL			

Certified:
Kim Rushton