

2027

CERTIFICATE

To the Clerk of Kingman County, State of Kansas

We, the undersigned, officers of

City of Cunningham

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2027; and
(3) the Amount(s) of 2026 Ad Valorem Tax are within statutory limitations.

		2027 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:					
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	K.S.A.				
General	12-101a	7	843,812	229,130	
Debt Service	10-113	8	76,306		
Library	12-1220	8	18,862	15,559	
Employee Benefits	12-16,102	9	31,775	21,489	
		9			
Special Highway		10	45,126		
Water		10	399,458		
Sewer		11	105,804		
		11			
Non-Budgeted Funds		12			
Totals		xxxxx	1,521,143	266,178	
Budget Hearing Notice		13			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			
RNR Hearing Notice		13			
Neighborhood Revitalization		14			Nov 1, 2026 Total Assessed Valuation

Revenue Neutral Rate 57.360

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

Assisted by:

D. Scot Loyd, CPA, CGFM, CFE, CGMA

Christina Henson, CPA, CGMA

Address:

Loyd Group, LLC

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Date Attested: 2026

County Clerk

Governing Body

No assurance is provided.



City of Cunningham

2027

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

Budgeted Funds for 2026	Ad Valorem Levy Tax Year 2025	Allocation for Proposed Year 2027				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	213,096	24,494	288	354	3,922	0
Debt Service						
Library	14,468	1,663	20	24	266	0
Employee Benefits	19,983	2,297	27	33	368	0
TOTAL	247,547	28,454	335	411	4,556	0

County Treas Motor Vehicle Estimate 28,454

County Treas Recreational Vehicle Estimate 335

County Treas 16/20M Vehicle Estimate 411

County Treas Commercial Vehicle Tax Estimate 4,556

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.11494

Recreational Vehicle Factor 0.00135

16/20 Vehicle Factor 0.00166

Commercial Vehicle Factor 0.01841

Watercraft Factor 0.00000

No assurance is provided.

City of Cunningham

2027

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2025	Current Amount for 2026	Proposed Amount for 2027	Transfers Authorized by Statute
General Fund	Capital Improvements Fund	60,000	60,000	60,000	12-1118
Water Fund	Debt Service Fund	40,000	40,000	-	12-825d
Sewer Fund	Capital Improvements Fund	5,000	5,000	5,000	12-1118
	Totals	105,000	105,000	65,000	
	Adjustments*				
	Adjusted Totals	105,000	105,000	65,000	

*Note: Adjustments are required only if the transfer is being made in 2026 and/or 2027 from a non-budgeted fund.

No assurance is provided.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2026	Date Due		Amount Due 2026		Amount Due 2027	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2012	11/15/2012	12/1/2027	2.20	550,000	80,000	6/1,12/1	12/1	1,760	40,000	880	40,000
Total G.O. Bonds					80,000			1,760	40,000	880	40,000
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
KS Public Water Supply	6/17/2020	2/1/2040	2.38	300,000	228,638	2/1,8/1	2/1,8/1	4,574	13,375	4,301	13,696
Total Other					228,638			4,574	13,375	4,301	13,696
Total Indebtedness					308,638			6,334	53,375	5,181	53,696

No assurance is provided.

City of Cunningham

2027

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2026	Payments Due 2026	Payments Due 2027
City Truck	3/19/2021	84	2.90	40,950	13,555	6,465	6,465
Totals					13,555	6,465	6,465

No assurance is provided.

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2027

Library found in: City of Cunningham
Kingman County

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

First test:

	Current Year	Proposed Year
	<u>2026</u>	<u>2027</u>
Ad Valorem Tax	\$14,468	\$15,559
Delinquent Tax	\$1,720	\$1,720
Motor Vehicle Tax	\$2,129	\$1,663
Recreational Vehicle Tax	\$37	\$20
16/20M Vehicle Tax	\$13	\$24
TOTAL TAXES	\$18,367	\$18,986
Difference in Total Taxes:	\$619	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$4,013,647	\$4,315,609
Did Assessed Valuation Decrease?	No	
Levy Rate	3.605	3.605
Difference in Levy Rate:	0.000	
Qualify for grant:	Qualify	

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

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

No assurance is provided.

City of Cunningham

2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	205,608	186,144	250,268
Receipts:			
Ad Valorem Tax	161,629	213,096	xxxxxxxxxxxxxxxx
Delinquent Tax	2,890	0	0
Motor Vehicle Tax	23,483	26,994	24,494
Recreational Vehicle Tax	267	474	288
16/20M Vehicle Tax	165	160	354
Commercial Vehicle Tax	3,941	6,357	3,922
Watercraft Tax	0	88	0
Gross Earning (Intangible) Tax	0	0	0
Fire Protection	33,000	35,000	35,000
CID Sales Tax	0	60,000	60,000
Local Sales Tax	164,376	120,000	120,000
Franchise Tax	23,701	30,000	30,000
Licenses & Permits	816	2,500	2,500
Municipal Court	43	1,000	1,000
Swimming Pool	6,828	10,000	10,000
Trash Service	63,196	70,000	70,000
Reimbursements	484	10,000	10,000
Donations/Grants	1,150	0	0
Interest on Idle Funds	220	100	100
Economic Development	7,485	0	0
Neighborhood Revitalization Rebate	-6,765	-5,680	-5,744
Miscellaneous	0	2,500	2,500
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	486,909	582,589	364,414
Resources Available:	692,517	768,733	614,682
Expenditures:			
Administration	34,910	30,000	30,000
Salaries & Wages	74,186	70,000	70,000
Employee Benefits	0	10,000	10,000
Fire Department Expenses	36,371	50,000	50,000
Municipal Court	225	1,000	1,000
CID Sales Tax Transfer	61,928	60,000	60,000
Demolition	0	2,000	2,000
ARPA	11	0	0
Dues & Donations	0	4,000	4,000
Equipment Lease Payments	6,465	6,465	6,465
Fuel	0	7,500	7,500
Insurance	0	15,000	15,000
Maintenance & Repairs	0	15,000	15,000
Economic Development	1,500	10,000	10,000
Streets & Sidewalks	0	20,000	20,000
Swimming Pool	40,047	45,000	45,000
Trees, Parks & Recreation	13,570	10,000	10,000
Utilities	16,684	20,000	20,000
Trash Service	63,558	70,000	70,000
Capital Outlay	56,413	10,000	10,000
Planning and Zoning	299	0	0
Contractual services	18,223	0	0
Commodities	16,065	0	0
Transfer to Capital Improvements Fund	60,000	60,000	60,000
Animal Control	89	0	0
Community Center	2,693	0	0
Cash Reserve (2027 column)			325,347
Miscellaneous	3,136	2,500	2,500
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	506,373	518,465	843,812
Unencumbered Cash Balance Dec 31	186,144	250,268	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	702,791	796,915	843,812
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			843,812
Tax Required			229,130
Delinquent Comp Rate:	0.0%		0
Amount of 2026 Ad Valorem Tax			229,130

No assurance is provided.

City of Cunningham

2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	58,729	90,310	76,206
Receipts:			
Ad Valorem Tax	26,116	0	xxxxxxxxxxxxxxxx
Delinquent Tax	476	0	0
Motor Vehicle Tax	3,794	4,362	
Recreational Vehicle Tax	43	76	
16/20M Vehicle Tax	27	26	
Commercial Vehicle Tax	637	1,027	
Watercraft Tax	0	14	
Transfer from Water Fund	40,000	40,000	0
Interest on Idle Funds	319	100	100
Neighborhood Revitalization Rebate	(1,093)	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	70,319	45,605	100
Resources Available:	129,048	135,915	76,306
Expenditures:			
Bond Principal	33,063	40,000	40,000
Bond Interest	5,675	1,760	880
State Revolving Loan Principal	0	13,375	13,696
State Revolving Loan Interest	0	4,574	4,301
Cash Reserve (2027 column)			17,429
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	38,738	59,709	76,306
Unencumbered Cash Balance Dec 31	90,310	76,206	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	106,941	113,957	76,306
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			76,306
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2026 Ad Valorem Tax			0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	12,745	14,468	xxxxxxxxxxxxxxxx
Delinquent Tax	232	1,720	1,720
Motor Vehicle Tax	1,852	2,129	1,663
Recreational Vehicle Tax	21	37	20
16/20M Vehicle Tax	12	13	24
Commercial Vehicle Tax	311	501	266
Watercraft Tax	0	7	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-533	-386	-390
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	14,640	18,489	3,303
Resources Available:	14,640	18,489	3,303
Expenditures:			
Library	14,640	18,489	18,862
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	14,640	18,489	18,862
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	14,677	18,489	18,862
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			18,862
Tax Required			15,559
Delinquent Comp Rate: 0.0%			0
Amount of 2026 Ad Valorem Tax			15,559

No assurance is provided.

City of Cunningham

2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	2,653	3,352	8,100
Receipts:			
Ad Valorem Tax	17,588	19,983	xxxxxxxxxxxxxxxx
Delinquent Tax	380	0	0
Motor Vehicle Tax	2,558	2,940	2,297
Recreational Vehicle Tax	29	51	27
16/20M Vehicle Tax	19	18	33
Commercial Vehicle Tax	429	692	368
Watercraft Tax	0	10	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(737)	-533	-539
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	20,266	23,161	2,186
Resources Available:	22,919	26,513	10,286
Expenditures:			
Social Security & Medicare	6,636	7,013	7,013
Insurance	2,171	5,000	5,000
KPERS	10,760	5,000	5,000
Unemployment	0	1,400	1,400
Cash Reserve (2027 column)			13,362
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	19,567	18,413	31,775
Unencumbered Cash Balance Dec 31	3,352	8,100	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	22,921	27,669	31,775
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		31,775
	Tax Required		21,489
Delinquent Comp Rate:	0.0%		0
Amount of 2026 Ad Valorem Tax			21,489

Adopted Budget

0	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2026 Ad Valorem Tax			0

No assurance is provided.

City of Cunningham

2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	26,442	37,462	34,376
Receipts:			
State of Kansas Gas Tax	11,020	10,750	10,750
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	11,020	10,750	10,750
Resources Available:	37,462	48,212	45,126
Expenditures:			
Street Repair and Maint	0	13,836	13,836
Cash Reserve (2027 column)			31,290
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	13,836	45,126
Unencumbered Cash Balance Dec 31	37,462	34,376	0
2025/2026/2027 Budget Authority Amount:	13,836	113,526	45,126

Adopted Budget Water	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	90,253	57,958	74,458
Receipts:			
Charges to Customers	138,282	160,000	160,000
KWO TA Grant	0	0	165,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	138,282	160,000	325,000
Resources Available:	228,535	217,958	399,458
Expenditures:			
Wages & Benefits	64,424	39,000	56,500
Administrative & Lab & WPF	0	12,500	12,500
Maintenance, Repairs & Chemicals	16,679	30,000	30,000
Insurance	14,295	15,000	15,000
Utilities	6,201	7,000	7,000
Transfer to Debt Service Fund	40,000	40,000	0
Principal & Interest	22,640	0	0
Sales Tax & Fees	6,240	0	0
Water Study	0	0	165,000
Cash Reserve (2027 column)			113,458
Miscellaneous	98	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	170,577	143,500	399,458
Unencumbered Cash Balance Dec 31	57,958	74,458	0
2025/2026/2027 Budget Authority Amount:	268,836	266,753	399,458

No assurance is provided.

City of Cunningham

2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	30,305	18,304	20,804
Receipts:			
Charges to Customers	66,571	85,000	85,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	66,571	85,000	85,000
Resources Available:	96,876	103,304	105,804
Expenditures:			
Wages & Benefits	38,764	40,000	40,000
Administrative & Lab	0	4,000	4,000
Maintenance, Repairs & Chemical	23,654	20,000	20,000
Insurance	9,268	10,000	10,000
Utilities	1,356	2,500	2,500
Transfer to Capital Improvements Fund	5,000	5,000	5,000
Cash Reserve (2027 column)			23,304
Miscellaneous	530	1,000	1,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	78,572	82,500	105,804
Unencumbered Cash Balance Dec 31	18,304	20,804	0
2025/2026/2027 Budget Authority Amount:	109,801	111,340	105,804

Adopted Budget 0	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2025/2026/2027 Budget Authority Amount:	0	0	0

No assurance is provided.

City of Cunningham

NON-BUDGETED FUNDS
(Only the actual budget year for 2025 is reported)

2027

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvements		Equipment Reserve		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	230,664	Cash Balance Jan 1	24,640	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		255,304
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	655	None								
Transfer from General Fund	60,000									
Transfer from Sewer Fund	5,000									
Misc.	2,500									
Total Receipts	68,155	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	68,155
Resources Available:	298,819	Resources Available:	24,640	Resources Available:	0	Resources Available:	0	Resources Available:	0	323,459
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	52,000	None								
Total Expenditures	52,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	52,000
Cash Balance Dec 31	246,819	Cash Balance Dec 31	24,640	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	271,459
										**
										**

** Note: These two block figures should agree.

No assurance is provided.

2027

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Cunningham

will meet on August 24, 2026 at 6:30 PM at Cunningham City Hall 119, N. Main St. for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at Cunningham Public Library and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2027 Expenditures and Amount of Current Year Estimate for 2026 Ad Valorem Tax establish the maximum limits of the 2027 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2025		Current Year Estimate for 2026		Proposed Budget for 2027		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	506,373	45.170	518,465	53.093	843,812	229,130	53.093
Debt Service	38,738	7.299	59,709		76,306		
Library	14,640	3.562	18,489	3.605	18,862	15,559	3.605
Employee Benefits	19,567	4.920	18,413	4.979	31,775	21,489	4.979
Special Highway			13,836		45,126		
Water	170,577		143,500		399,458		
Sewer	78,572		82,500		105,804		
Non-Budgeted Funds	52,000						
Totals	880,467	60.951	854,912	61.677	1,521,143	266,178	61.677
Revenue Neutral Rate**							57.360
Less: Transfers	105,000		105,000		65,000		
Net Expenditure	775,467		749,912		1,456,143		
Total Tax Levied	227,349		247,547		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	3,730,018		4,013,647		4,315,609		

Outstanding Indebtedness,

January 1,	<u>2024</u>	<u>2025</u>	<u>2026</u>
G.O. Bonds	160,000	120,000	80,000
Revenue Bonds	0	0	0
Other	254,458	241,701	228,638
Lease Purchase Principal	25,322	19,526	13,555
Total	439,780	381,227	322,193

*Tax rates are expressed in mills

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

Molly Morgan

City Official Title: City Clerk

No assurance is provided.

Page No.

13

2027 Neighborhood Revitalization Rebate

Budgeted Funds for 2027	2026 Ad Valorem before Rebate**	2026 Mil Rate before Rebate	Estimate 2027 NR Rebate
General	229,130	53.093	5,744
Debt Service			0
Library	15,559	3.605	390
Employee Benefits	21,489	4.979	539
			0
			0
			0
TOTAL	266,178	61.678	6,673

2026 July 1 Valuation: 4,315,609

Valuation Factor: 4,315.609

Neighborhood Revitalization Subj to Rebate: 108,181

Neighborhood Revitalization factor: 108.181

**This information comes from the 2027 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.