State of Kansas
City

CERTIFICATE

2025

To the Clerk of Kingman County, State of Kansas

We, the undersigned, officers of

City of Kingman

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 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 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	2,648,761	857,299	40.862
Debt Service	10-113	8	145,262	17,503	0.834
Library	12-1220	8	130,340	110,970	5.289
Employee Benefits		9	340,771	142,020	6.769
Airport Fund		9	181,810	66,604	3.175
Flood Control		10	36,000	33,983	1.620
EMS		10	1,093,954	322,371	15.365
Special Highway		11	110,000		
Special Parks		11	19,000		
TIF District		12	216,039		
Conv. & Tourism		12	27,500		
Econ. Development		13	138,000		
Eco. Devo. Director		13	73,819		
Kingman Land Bank		14	20,000		
Water Utility		15	808,281		
Electric Utility		16	6,782,635		
Waste Water Utility		17	733,005		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Non-Budgeted Funds-C		20			
Non-Budgeted Funds-D		21			
Non-Budgeted Funds-E		22			
Non-Budgeted Funds-F		23			
Totals		xxxxxx	13,505,177	1,550,741	73.914
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		24			TIF 22,209,115-1228877=20980238
RNR Hearing Notice					
Neighborhood Revitalization		25			Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	66.566
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest _____, 2024

County Clerk

Governing Body

CPA Summary

City of Kingman 2025

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,106,116	159,210	2,228	1,867	11,401	0
Debt Service						
Library	111,138	15,997	224	188	1,146	0
Employee Benefits	150,907	21,721	304	255	1,556	0
Airport Fund	71,980	10,361	145	121	742	0
Flood Control	14,889	2,143	30	25	153	0
EMS						
TOTAL	1,455,030	209,432	2,931	2,456	14,998	0

County Treas Motor Vehicle Estimate	209,432				
County Treas Recreational Vehicle Estimate		2,931			
County Treas 16/20M Vehicle Estimate			2,456		
County Treas Commercial Vehicle Tax Estimate				14,998	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.14394				
Recreational Vehicle Factor		0.00201			
16/20M Vehicle Factor			0.00169		
Commercial Vehicle Factor				0.01031	
Watercraft Factor					0.00000

City of Kingman 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Airport Fund	Airport Impr. Fund	30,000	25,000	41,000	KSA 12-1,118
Water Fund	Equip. Res. Fund	15,000	15,000	15,000	KSA 12-1,117
Water Fund	Water Surplus Fund	175,000	125,000	50,000	KSA 12-825d
Water Surplus Fund	General Fund	100,000	175,000	175,000	KSA 12-825d
Water Surplus Fund	Cap. Improve. Fund	40,000	40,000	40,000	KSA 12-1,118
Light Fund	Light Surplus Fund	1,034,992	185,200	340,000	KSA 12-825d
Light Fund	Light Prin. & Int. Fd.	308,586	539,526	199,000	KSA 12-825d
Light Fund	Equip. Res. Fund	10,000	30,000	30,000	KSA 12-1,117
Light Fund	Light Improve. Fund	7,500	-	-	KSA 12-825d
Disposal Sys. Fund	Disp. Debt Service	77,220	70,840	-	KSA 12-825d
Disposal Sys. Fund	Disp. Replace Fund	75,000	75,000	75,000	KSA 12-825d
Disposal Sys. Fund	Equip. Res. Fund	10,000	10,000	10,000	KSA 12-1,117
Light Surplus Fund	Light Prin. & Int. Fd.	25,000	-		KSA 12-825d
Light Surplus Fund	Cap. Improve. Fund	40,000	40,000	40,000	KSA 12-1,118
Equip. Res. Fund	Ambulance Res. Fd.	8,371	-	-	KSA 12-1,117
TIF Fund	TIF Debt Fund	90,972	89,330	90,039	Home Rule
Disposal Replace Fd.	Cap. Improve. Fund	20,000	20,000	20,000	KSA 12-1,118
Disposal Replace Fd.	General Fund	-	75,000	75,000	KSA 12-825d
Special Highway Fd.	Street Improve. Fund	50,000	50,000	50,000	KSA 12-1,119
Economic Dev. Fund	CDBG Grant Fund	3,314	-		Home Rule
Economic Dev. Fund	KM Land Bank Fund	3,000	3,000	3,000	Home Rule
Conv. & Tourism Fd	Eco. Dev. Dir. Fund			2,000	Home Rule
Light Fund	Eco. Dev. Dir. Fund			7,500	KSA 12-825d
Water Fund	Eco. Dev. Dir. Fund			7,500	KSA 12-825d
Disposal Fund	Eco. Dev. Dir. Fund			7,500	KSA 12-825d
General Fund	Eco. Dev. Dir. Fund			7,500	Home Rule
Economic Dev. Fund	Eco. Dev. Dir. Fund	39,164	87,000	40,000	Home Rule
	Totals	2,163,119	1,654,896	1,325,039	
	Adjustments				
	Adjusted Totals	2,163,119	1,654,896	1,325,039	

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

City of Kingman

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
GO 2022B (TIF)	5/17/2022	9/1/2027	3.11	410,000	334,000	3/1; 9/1	9/1	10,330	79,000	8,039	82,000
GO 2019 (Wheatridge)	4/9/2019	9/1/2033	2.75	1,255,000	935,000	3/1; 9/1	9/1	27,412	80,000	25,012	85,000
GO 2021 (Refinance)	3/16/2021	9/1/2041	1.94	1,595,000	560,000	3/1; 9/1	9/1	11,226	130,000	10,250	20,000
GO 2022 (Electric Util)	1/31/2022	9/1/2037	3.00	2,135,000	2,135,000	3/1; 9/1	9/1	32,026	0	64,050	135,000
Total G.O. Bonds					**3,964,000**			**80,994**	**289,000**	**107,351**	**322,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Temp N 20-2 (Ele. Tks)	5/8/2020	5/1/2024	1.50	500,000	500,000	5/1	5/1	3,750	503,750	0	0
Low Int. Elec. Loan	3/26/2021	1/1/2031	2.68	400,000	0			0	0	0	0
Total Other					**500,000**			**3,750**	**503,750**	**0**	**0**
Total Indebtedness					**4,464,000**			**84,744**	**792,750**	**107,351**	**322,000**

City of Kingman

2025

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 As Beginning of 2024	Payments Due 2024	Payments Due 2025
Street Sweeper	2/25/2021	84	1.75	201,054	147,854	30,567	30,567
2022 Police Explorer	5/2/2023	36	4.73	32,686	32,686	11,858	11,858
2023 Police F150	9/22/2023	36	4.63	65,084	65,084	23,690	23,690
				Totals	**245,624**	**66,115**	**66,115**

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

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

Budgeted Year: 2025

Library found in: City of Kingman
Kingman County

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem	$111,138	$110,970
Delinquent Tax	$0	$0
Motor Vehicle Tax	$16,661	$15,997
Recreational Vehicle Tax	$222	$224
16/20M Vehicle Tax	$203	$188
TOTAL TAXES	$128,224	$127,379
Difference in Total Taxes:	($845)	
Qualify for grant: Not Qualify		

Second test:

Assessed Valuation	$20,546,258	$22,211,233
Did Assessed Valuation Decrease?	No	
Levy Rate	5.496	4.996
Difference in Levy Rate:	(0.500)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Not Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library

City of Kingman 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	942,261	815,404	416,289
Receipts:			
Ad Valorem Tax	816,419	1,106,116	xxxxxxxxxxxxxxxxx
Delinquent Tax	21,970		
Motor Vehicle Tax	129,702	141,627	109,116
Recreational Vehicle Tax	1,809	1,889	1,527
16/20M Vehicle Tax	1,741	1,729	1,280
Commercial Vehicle Tax	9,681	9,636	7,814
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
Excise Tax	34	0	
Mineral Production Tax	0	0	
Local Alcoholic Liquor	5,742	6,000	6,000
Local Sales Tax	527,664	410,000	410,000
Franchise Fees	302,732	265,000	270,000
Miscellaneous Licenses & Permits	9,638	6,000	6,000
Special Assessments	225	0	
TIF	53,926	0	25,000
EMS County Share	296,682	293,632	0
Transportation Grant	73,096	81,209	80,000
Highway Connecting Links	57,100	57,100	55,050
Rural Fire Contracts	58,800	58,800	58,800
Police	2,308	400	400
Cemetery	20,480	8,000	14,000
EMS	430,929	327,000	0
Transportation	9,480	8,000	8,000
Fines, Forfeitures & Penalties	67,791	70,000	80,000
Transfer from Water Surplus Fund	100,000	175,000	175,000
Transfer from Disposal Replacement		75,000	75,000
Fire		200	200
Outdoor Arena		500	500
In Lieu of Taxes (IRB)			
Interest on Idle Funds	99,195		
Neighborhood Revitalization Rebate	-13,193		-8,505
Miscellaneous	54,080		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,138,031**	**3,102,838**	**1,375,182**
Resources Available:	**4,080,292**	**3,918,242**	**1,791,471**

City of Kingman

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	4,080,292	3,918,242	1,791,471
Expenditures:			
Administrative	779,597	781,263	546,103
Police	800,202	824,716	973,350
Fire	93,182	107,400	198,250
Streets	357,889	414,822	430,466
Parks	139,405	167,294	214,585
Cemetery	62,250	74,450	85,447
Street Lighting	47,142	56,000	56,000
City Water	3,582	7,500	7,500
Sanitation	1,761	4,000	7,000
EMS	859,631	935,380	0
Transportation	120,247	129,128	130,060
Cash Reserve Adjustment	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	3,264,888	3,501,953	2,648,761
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,264,888	3,501,953	2,648,761
Unencumbered Cash Balance Dec 31	815,404	416,289	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	3,424,928	3,501,953	2,648,761
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,648,761
		Tax Required	857,290
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	857,290

CPA Summary

City of Kingman 2025

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	
Expenditures:				
Administrative				
Salaries	262,716	271,263	203,975	1025
Contractual	502,378	252,000	259,308	5292
Commodities	14,503	33,000	33,320	680
Capital Outlay		15,000	25,000	10000
Residential Improvement Plan		7,500	15,000	
Non-Profit Donations		1,000	1,000	
Kingman County Museum		500	500	
Kingman Theatre		500	500	
Park Board		500	0	
Transfer to Eco. Dev. Dir. Fund			7,500	
911 Dispatch		200,000	0	
Total	779,597	781,263	546,103	
Police				
Salaries	676,712	665,916	745,147	3744
Contractual	59,806	94,900	99,764	2036
Commodities	47,304	62,600	63,406	1294
Capital Outlay	16,380	0	65,033	12019
DARE		1,300		
Total	800,202	824,716	973,350	
Fire				
Salaries	28,971	29,400	109,450	550
Contractual	42,907	22,000	29,400	600
Commodities	21,304	26,000	29,400	600
Capital Outlay	0	30,000	30,000	
Total	93,182	107,400	198,250	
Streets				
Salaries	153,347	172,480	181,587	913
Contractual	102,885	120,425	120,319	2456
Commodities	71,090	86,350	90,993	1857
Capital Outlay		5,000	7,000	
Lease Purchase Street Sweeper	30,567	30,567	30,567	
Total	357,889	414,822	430,466	
Parks				
Salaries	100,815	101,994	132,300	2700
Contractual	18,541	25,000	25,725	525
Commodities	19,784	20,300	21,560	440
Capital Outlay	0	20,000	35,000	5000
Pool & Recreation	265	0	0	
Total	139,405	167,294	214,585	
Cemetery				
Salaries	47,684	51,450	58,019	292
Contractual	4,346	8,000	8,708	180
Commodities		13,000	13,720	280
Capital Outlay	10,220	2,000	5,000	
Total	62,250	74,450	85,447	
Street Lighting				
Salaries				
Contractual	47,142	56,000	56,000	
Commodities				
Capital Outlay				
Total	47,142	56,000	56,000	
City Water				
Salaries				
Contractual	3,582	7,500	7,500	
Commodities				
Capital Outlay				
Total	3,582	7,500	7,500	
Page 1 - Total	2,283,249	2,433,445	2,511,701	

City of Kingman 2025

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	
Expenditures:				
Sanitation				
Salaries				
Contractual	1,761	4,000	7,000	
Commodities				
Capital Outlay				
Total	1,761	4,000	7,000	
EMS				
Salaries	688,066	742,055		
Contractual	80,854	93,175		
Commodities	80,388	100,150		
Capital Outlay	10,323	0		
Total	859,631	935,380	0	
Transportation				
Salaries	106,960	106,628	107,460	540
Contractual	5,542	7,500	7,840	160
Commodities	7,745	12,000	11,760	240
Capital Outlay		3,000	3,000	
Total	120,247	129,128	130,060	
Cash Reserve Adjustment				
Salaries				
Contractual				
Commodities				
Capital Outlay				
Adjustment	0			
Total	0	0	0	53423
Salaries				
Contractual				
Commodities				
Capital Outlay				
Total	0	0	0	
Salaries				
Contractual				
Commodities				
Capital Outlay				
Total	0	0	0	
Salaries				
Contractual				
Commodities				
Capital Outlay				
Total	0	0	0	
Salaries				
Contractual				
Commodities				
Capital Outlay				
Total	0	0	0	
Page 2 -Total	981,639	1,068,508	137,060	
Page 1 -Total	2,283,249	2,433,445	2,511,701	
Grand Total	3,264,888	3,501,953	2,648,761	

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

City of Kingman 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	73,628	42,766	16,933
Receipts:			
Ad Valorem Tax	4,518	0	xxxxxxxxxxxxxxxx
Delinquent Tax	664		
Motor Vehicle Tax	6,263	784	
Recreational Vehicle Tax	87	10	
16/20M Vehicle Tax	86	10	
Commercial Vehicle Tax	467	53	
Watercraft Tax			
TIF	298		
Special Assessments	111,989	111,122	111,000
Interest on Idle Funds	5,161	0	
Neighborhood Revitalization Rebate	(73)	0	-174
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	129,460	111,979	110,826
Resources Available:	203,088	154,745	127,759
Expenditures:			
Principal	100,000	100,000	110,000
Interest	40,322	37,812	35,262
Cash Reserve Adjustment	20,000	0	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	160,322	137,812	145,262
Unencumbered Cash Balance Dec 31	42,766	16,933	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	160,322	137,812	145,262
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	145,262
		Tax Required	17,503
	Delinquent Comp Rate	0.0%	0
		Amount of 2024 Ad Valorem Tax	17,503

Adopted Budget Library	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,360	52	2,916
Receipts:			
Ad Valorem Tax	96,040	111,138	xxxxxxxxxxxxxxxx
Delinquent Tax	2,874		
Motor Vehicle Tax	18,793	16,661	15,997
Recreational Vehicle Tax	262	222	224
16/20M Vehicle Tax	223	203	188
Commercial Vehicle Tax	1,403	1,133	1,146
Watercraft Tax			0
Excise Tax	5		
TIF	6,344	3,000	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(1,552)	-1,493	-1,101
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	124,392	130,864	16,454
Resources Available:	127,752	130,916	19,370
Expenditures:			
Appropriation to Library	127,700	128,000	130,340
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	127,700	128,000	130,340
Unencumbered Cash Balance Dec 31	52	2,916	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	128,000	128,000	130,340
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	130,340
		Tax Required	110,970
	Delinquent Comp Rate.	0.0%	0
		Amount of 2024 Ad Valorem Tax	110,970

CPA Summary

City of Kingman 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	74,550	203,261	176,324
Receipts:			
Ad Valorem Tax	209,840	150,907	xxxxxxxxxxxxxxxx
Delinquent Tax	6,310		
Motor Vehicle Tax	39,221	36,402	21,721
Recreational Vehicle Tax	547	485	304
16/20M Vehicle Tax	517	445	255
Commercial Vehicle Tax	2,927	2,476	1,556
Excise Tax	10	0	0
TIF	13,860	0	
Interest on Idle Funds	5,152		
Neighborhood Revitalization Rebate	-3,391	-2,027	-1,409
Miscellaneous	2,404		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	277,397	188,688	22,427
Resources Available:	351,947	391,949	198,751
Expenditures:			
Social Security	23,168	36,300	48,480
Workers' Compensation	14,650	30,000	36,000
KPERS	27,322	32,000	64,500
Unemployment Insurance	3,808	3,500	4,000
Health Insurance	59,491	88,000	135,000
Flex One Plan	1,889	1,500	1,900
Library Benefits	18,358	20,325	22,211
Life Insurance		1,000	1,000
Dental Insurance		3,000	4,680
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	148,686	215,625	340,771
Unencumbered Cash Balance Dec 31	203,261	176,324	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	322,458	215,625	340,771
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	340,771
		Tax Required	142,020
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	142,020

Adopted Budget Airport Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	53,353	47,001	37,498
Receipts:			
Ad Valorem Tax	45,242	71,980	xxxxxxxxxxxxxxxx
Delinquent Tax	1,185		
Motor Vehicle Tax	6,896	7,849	10,361
Recreational Vehicle Tax	96	105	145
16/20M Vehicle Tax	85	96	121
Commercial Vehicle Tax	515	534	742
Excise Tax	2		0
TIF	2,988		
Use of Property	52,691	45,000	50,000
Fuel Sales	18,626	15,000	17,000
Permits		500	
Reimbursements	18,705		
Interest on Idle Funds	484		
Neighborhood Revitalization Rebate	-731	-967	-661
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	146,784	140,097	77,708
Resources Available:	200,137	187,098	115,206
Expenditures:			
Personnel Services	15,585	19,600	17,910
Contractual Services	96,877	65,000	68,600
Commodities	10,674	35,000	34,300
Capital Outlay	0	5,000	20,000
Transfer to Airport Imp. Fund	30,000	25,000	41,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	153,136	149,600	181,810
Unencumbered Cash Balance Dec 31	47,001	37,498	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	161,599	149,600	181,810
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	181,810
		Tax Required	66,604
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	66,604

CPA Summary

City of Kingman 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Flood Control	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	33,130	95,632	3
Receipts:			
Ad Valorem Tax	30,737	14,889	xxxxxxxxxxxxxxxx
Delinquent Tax	714		
Motor Vehicle Tax	4,537	5,333	2,143
Recreational Vehicle Tax	63	71	30
16/20M Vehicle Tax	39	65	25
Commercial Vehicle Tax	339	363	153
Watercraft Tax			0
TIF	2,030		
FEMA Reimbursement	861,327		
Interest Income	878		
Neighborhood Revitalization Rebate	-497	-200	-337
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	900,167	20,521	2,014
Resources Available:	933,297	116,153	2,017
Expenditures:			
Personnel Services	0		
Commodities	286,014		
Contractual Services	551,651	58,075	18,000
Capital Outlay	0	58,075	18,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	837,665	116,150	36,000
Unencumbered Cash Balance Dec 31	95,632	3	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	34,015	122,500	36,000
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	36,000
		Tax Required	33,983
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	33,983

Adopted Budget EMS	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxx
Delinquent Tax	0	0	
Motor Vehicle Tax	0	0	50,095
Recreational Vehicle Tax	0	0	701
16/20M Vehicle Tax	0	0	587
Commercial Vehicle Tax	0	0	3,587
Watercraft Tax	0	0	
EMS Run Receipts			345,669
County Share			374,142
Interest on Idle Funds	0	0	
Neighborhood Revitalization Rebate	0	0	-3,198
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	771,583
Resources Available:	0	0	771,583
Expenditures:			
Personnel Services	0	0	793,569
Contractual Services	0	0	97,990
Commodities	0	0	100,891
Capital Outlay	0	0	21,504
Ambulance Lease Purchase	0	0	80,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	1,093,954
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	1,093,954
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,093,954
		Tax Required	322,371
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	322,371

CPA Summary
$1,093,954 (expenses) - $345,669 (revenue) = $748,285 / 2 = $374,142.50 county, city = $319,173 ad valoren
Flood Control spending authority overage was due to a grant-covered project and not a budget violation.

City of Kingman 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	90,698	82,381	44,341
Receipts:			
State of Kansas Gas Tax	81,452	76,960	76,900
County Transfers Gas		0	0
Interest on Idle Funds	894		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	82,346	76,960	76,900
Resources Available:	173,044	159,341	121,241
Expenditures:			
Contractual	0	20,000	20,000
Capital Outlay	40,663	40,000	40,000
Transfer to Street Improvement	50,000	50,000	50,000
Street Sealing		5,000	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	90,663	115,000	110,000
Unencumbered Cash Balance Dec 31	82,381	44,341	11,241
2023/2024/2025 Budget Authority Amount	95,000	115,000	110,000

Adopted Budget

Special Parks	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	14,438	28,924	13,924
Receipts:			
Local Liquor Tax	5,743	6,000	6,000
Donations	1,277	0	
Grants	10,000	0	
Reimbursements	1,030		
Interest on Idle Funds	213		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	18,263	6,000	6,000
Resources Available:	32,701	34,924	19,924
Expenditures:			
Commodities	1,277		
Contractual Services	2,500	21,000	18,500
Capital Outlay	0		
Park Board			500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,777	21,000	19,000
Unencumbered Cash Balance Dec 31	28,924	13,924	924
2023/2024/2025 Budget Authority Amount	20,000	21,000	19,000

CPA Summary

City of Kingman 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget TIF District	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	166,285	191,051	66,721
Receipts:			
TIF Allocation	160,683	150,000	150,000
Interest on Idle Funds	5,523		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	166,206	150,000	150,000
Resources Available:	332,491	341,051	216,721
Expenditures:			
Contractual Services	47,368	25,000	24,000
Commodities	766	15,000	2,000
Capital Outlay	2,334	145,000	100,000
Transfer to TIF Debt Service	90,972	89,330	90,039
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	141,440	274,330	216,039
Unencumbered Cash Balance Dec 31	191,051	66,721	682
2023/2024/2025 Budget Authority Amoun	280,972	274,330	216,039

Adopted Budget

Conv. & Tourism	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	20,875	28,816	21,316
Receipts:			
Transient Guest Tax	23,995	18,000	18,000
Interest on Idle Funds	392		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	24,387	18,000	18,000
Resources Available:	45,262	46,816	39,316
Expenditures:			
Commodities	9,000		0
Capital Outlay	7,446		0
Contractual	0	2,500	2,500
Tourism Promotion		5,000	5,000
Transfer to Eco Devo Dir. Fund			2,000
Event Grants		18,000	18,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	16,446	25,500	27,500
Unencumbered Cash Balance Dec 31	28,816	21,316	11,816
2023/2024/2025 Budget Authority Amoun	25,500	25,500	27,500

CPA Summary

City of Kingman 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Econ. Development	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	174,777	235,562	156,562
Receipts:			
Local Sales Tax	115,829	80,000	90,000
Land Lease	4,924	6,000	6,000
Land Sale	46,867		
Interest on Idle Funds	4,059		
Miscellaneous	3,200		
Does miscellaneous exceed 10% Total Re			
Total Receipts	174,879	86,000	96,000
Resources Available:	349,656	321,562	252,562
Expenditures:			
Contractual Services	53,108	18,000	5,000
Commodities	5,000	2,000	
Capital Outlay	10,508	30,000	5,000
Donation to Kingman Theatre		5,000	5,000
Transfer to Eco Devo Director Fund	39,164	87,000	40,000
Transfer to Kingman Land Bank	3,000	3,000	3,000
Property Abatements		20,000	40,000
KEEP Program			30,000
Donation to Chamber			10,000
Transfer to CDBG Grant Fund	3,314		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	114,094	165,000	138,000
Unencumbered Cash Balance Dec 31	235,562	156,562	114,562
2023/2024/2025 Budget Authority Amoun	117,164	165,000	138,000

Adopted Budget

Eco. Devo. Director	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	
Unencumbered Cash Balance Jan 1	22,996	23,275	19,649	
Receipts:				
County Share	41,410			
City Share	39,164	87,000		
Small City Contributions	0			
Reimbursed Expenses	215			
Transfer from Eco. Devo. Fund			40,000	
Transfer from Conv. & Tourism Fd.			2,000	
Transfer from Light Fund			7,500	
Transfer from Water Fund			7,500	
Transfer from Disposal Fund			7,500	
Transfer from General Fund			7,500	
Interest on Idle Funds	189			
Miscellaneous	1,500			
Does miscellaneous exceed 10% Total Re				
Total Receipts	82,478	87,000	72,000	
Resources Available:	105,474	110,275	91,649	
Expenditures:				
Personnel Services	74,378	75,916	60,197	303
Contractual Services	7,438	13,510	12,446	254
Commodities	383	1,200	1,176	24
Cash Reserve (2025 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Ex				
Total Expenditures	82,199	90,626	73,819	
Unencumbered Cash Balance Dec 31	23,275	19,649	17,830	
2023/2024/2025 Budget Authority Amoun	94,947	90,626	73,819	

CPA Summary

City of Kingman 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Kingman Land Bank	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,976	17,213	17,213
Receipts:			
Transfer from Eco Devo Fund	3,000	3,000	3,000
Land Sale Proceeds	14,813		
Kingman Cty Dilapidated Program	2,000		
Interest on Idle Funds			
Miscellaneous	400		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**20,213**	**3,000**	**3,000**
Resources Available:	**26,189**	**20,213**	**20,213**
Expenditures:			
Contractual Services	8,976	3,000	20,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,976**	**3,000**	**20,000**
Unencumbered Cash Balance Dec 31	17,213	17,213	213
2023/2024/2025 Budget Authority Amoun	8,976	3,000	20,000

Adopted Budget

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

CPA Summary

City of Kingman 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	
Unencumbered Cash Balance Jan 1	1,148,446	993,738	812,728	
Receipts:				
Charges for Services	613,208	600,000	600,000	
Reimbursements	263			
Licenses and Permits		500	500	
Turn on Charges		1,800	1,800	
Interest on Idle Funds	37,210	8,000		
Miscellaneous	3,182			
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**653,863**	**610,300**	**602,300**	
Resources Available:	**1,802,309**	**1,604,038**	**1,415,028**	
Expenditures:				
Production				
Personal Services	0	1,000	995	5
Contractual Services	84,016	78,250	80,395	1641
Commodities	9,814	17,600	19,404	396
Transmission				
Personal Services	227,352	217,204	261,585	1315
Contractual Services	33,587	42,000	40,738	831
Commodities	50,477	43,000	59,497	1214
Capital Outlay	0	20,000	20,000	
Administration				
Personal Services	153,892	147,906	167,160	840
Contractual Services	26,004	32,100	33,369	681
Commodities	1,547	22,250	22,638	462
Franchise Fee	31,882	30,000	30,000	
Transfer to Water Surplus	175,000	125,000	50,000	
Transfer to Muni Equipment Reserve	15,000	15,000	15,000	
Transfer to Eco Devo Dir Fund			7,500	
Cash Reserve (2025 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**808,571**	**791,310**	**808,281**	
Unencumbered Cash Balance Dec 31	993,738	812,728	606,747	
2023/2024/2025 Budget Authority Amount	817,505	796,310	808,281	

CPA Summary

City of Kingman 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	
Unencumbered Cash Balance Jan 1	1,855,310	1,797,596	1,588,912	
Receipts:				
Charges for Services	6,038,025	6,300,000	6,300,000	
Kansas Power Pool	139,174	138,588	138,588	
Licenses & Permits	700	500	500	
Reimbursements	27,710			
Turn on Charges		12,000	12,000	
Use of Property		4,000	6,000	
Interest on Idle Funds	74,569			
Miscellaneous	(3,078)			
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**6,277,100**	**6,455,088**	**6,457,088**	
Resources Available:	**8,132,410**	**8,252,684**	**8,046,000**	
Expenditures:				
Production				
Personal Services	536,228	552,542	600,980	3020
Contractual Services	3,094,725	3,637,586	3,890,869	add $150000
Commodities	131,082	376,600	376,199	7676
Capital Outlay		100,000		
Transmission				
Personal Services	352,160	394,720	505,460	2540
Contractual Services	160,562	150,000	152,998	3122
Commodities	312,547	240,000	254,189	5186
Capital Outlay	2,746	50,000		
Administrative				
Personal Services	175,484	172,598	189,050	950
Contractual Services	62,941	58,000	55,134	1125
Commodities	10,261	42,000	46,256	944
Franchise Fee	135,000	135,000	135,000	
Transfer to Muni Equipment Reserve	10,000	30,000	30,000	
Transfer to Light Prin & Int Fund	308,586	539,526	199,000	
Transfer to Light Improvement	7,500			
Transfer to Light Surplus Fund	1,034,992	185,200	340,000	
Transfer to Eco. Dev. Dir. Fund			7,500	
Cash Reserve (2025 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**6,334,814**	**6,663,772**	**6,782,635**	
Unencumbered Cash Balance Dec 31	1,797,596	1,588,912	1,263,365	
2023/2024/2025 Budget Authority Amoun	6,634,216	6,668,772	6,782,635	

CPA Summary

City of Kingman 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Waste Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	
Unencumbered Cash Balance Jan 1	352,146	346,208	305,418	
Receipts:				
Charges for Services	706,391	690,000	690,000	
Sewer Taps	1,215	500	500	
Interest on Idle Funds	4,597			
Miscellaneous	273			
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**712,476**	**690,500**	**690,500**	
Resources Available:	**1,064,622**	**1,036,708**	**995,918**	
Expenditures:				
Production - Treatment Plant				
Personal Services	98,551	90,000	103,480	520
Contractual Services	141,283	139,200	144,408	2947
Commodities	15,175	50,000	52,920	1080
Capital Outlay		5,000	5,000	
Distribution - Collection System				
Personal Services	78,751	70,000	87,560	440
Contractual Services	87,154	85,250	96,994	1979
Commodities	15,070	26,000	32,232	658
Capital Outlay	41,399		20,000	
Administration				
Personal Services	22,003	25,000	25,870	130
Contractual Services	20,737	28,000	28,518	582
Commodities	707	22,000	16,023	327
Franchise Fee	35,364	35,000	35,000	
Transfer to Muni Equip Reserve	10,000	10,000	10,000	
Transfer to Disp Debt Service Fund	77,220	70,840		
Transfer to Disposal Replace Fund	75,000	75,000	75,000	
Cash Reserve (2025 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**718,414**	**731,290**	**733,005**	
Unencumbered Cash Balance Dec 31	346,208	305,418	262,913	
2023/2024/2025 Budget Authority Amount	719,055	736,290	733,005	

CPA Summary

City of Kingman

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
City Safety Fund		**EMS Training Fund**		**KAMI Fund**		**Law Enforcement Trust**		**KHP Drug Seizure Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	166	Cash Balance Jan 1	12,310	Cash Balance Jan 1	77	Cash Balance Jan 1	14,969	Cash Balance Jan 1	796	28,318
Receipts		Receipts:		Receipts:		Receipts:		Receipts:		
Miscellaneous	2,000	Training Fees & Misc	26,461	Miscellaneous	451	VIN Fees	7,510			
		Interest Income	123			Interest Income	632			
Total Receipts	2,000	Total Receipts	26,584	Total Receipts	451	Total Receipts	8,142	Total Receipts	0	37,177
Resources Available	2,166	Resources Available:	38,894	Resources Available:	528	Resources Available	23,111	Resources Available:	796	65,495
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Safety Awards	1,380	Commodities	22,215	Miscellaneous	528	Commodities	7,936	Commodities	796	
Total Expenditures	1,380	Total Expenditures	22,215	Total Expenditures	528	Total Expenditures	7,936	Total Expenditures	796	32,855
Cash Balance Dec 31	786	Cash Balance Dec 31	16,679	Cash Balance Dec 31	0	Cash Balance Dec 31	15,175	Cash Balance Dec 31	0	32,640 **
										32,640 **

**Note: These two block figures should agree.

CPA Summary

City of Kingman

NON-BUDGETED FUNDS (B)

2025

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire Dept. Trust Fund		**Municipal Court**		**Airport P&I**		**Health & Life Mgmt.**		**Airport Improvement**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	155,275	Cash Balance Jan 1	10,974	Cash Balance Jan 1	0	Cash Balance Jan 1	1,019,053	Cash Balance Jan 1	55,878	1,240,380
Receipts:		Receipts		Receipts:		Receipts:		Receipts:		
Interest	7,115	Diversion Fees	3,705			Interest Income	34,890	Grants	68,220	
		Court Costs	23,892			Reimbursements	714,055	Interest Income	1,955	
		Fines	30,080					Trans from Airport Fd	30,000	
		Restitution	3,746							
		Attorney Fees	2,922							
		KBI Fees	2,206							
		Law Enf Training Fees	6,867							
		Reinstatement Fees	1,232							
		State Admin Fees	305							
		Community Corr Fund	1,010							
		Miscellaneous	5,404							
Total Receipts	7,115	Total Receipts	81,369	Total Receipts	0	Total Receipts	748,945	Total Receipts	100,175	937,604
Resources Available	162,390	Resources Available	92,343	Resources Available	0	Resources Available	1,767,998	Resources Available	155,253	2,177,984
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	4,009	Pmts to City of KM	71,918			Health & Dent Prem	271,061	Construction Cost	33,350	
		Pmts to St of Kansas	12,502			Health Ins. Claims	571,270			
		Miscellaneous	3,546							
Total Expenditures	4,009	Total Expenditures	87,966	Total Expenditures	0	Total Expenditures	842,331	Total Expenditures	33,350	967,656
Cash Balance Dec 31	158,381	Cash Balance Dec 31	4,377	Cash Balance Dec 31	0	Cash Balance Dec 31	925,667	Cash Balance Dec 31	121,903	1,210,328 **
										1,210,328 **

**Note: These two block figures should agree.

CPA Summary

City of Kingman

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Permanent Funds		**Agency Funds**		**Water Surplus Fund**		**TIF Improvement**		**Light Iss. & Redemption**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	187,424	Cash Balance Jan 1	107,341	Cash Balance Jan 1	2,575,929	Cash Balance Jan 1	466	Cash Balance Jan 1	13,928	2,885,088
Receipts		Receipts		Receipts		Receipts		Receipts		
Cemetery Endowment	2,950	Meter Deposits	335,540	Interest Income	114,144					
Cemetery Cap. Imp	250	Sales Tax	209,658	Trans From Water Fd	175,000					
Bowren Fund	162	Payroll Clearing	1,374,946							
Keys Estate Fund	50	Cafeteria Plan Reimb.	4,783							
Total Receipts	3,412	Total Receipts	1,924,927	Total Receipts	289,144	Total Receipts	0	Total Receipts	0	2,217,483
Resources Available	190,836	Resources Available:	2,032,268	Resources Available:	2,865,073	Resources Available	466	Resources Available:	13,928	5,102,571
Expenditures		Expenditures		Expenditures		Expenditures		Expenditures:		
		Meter Deposits	337,086	Capital Outlay	86,750			Contractual Services	13,928	
		Sales Tax	207,897	Trans to Cap Imp Fd	40,000					
		Payroll Clearing	1,374,081	Trans to General Fd	100,000					
		Cafeteria Plan Reimb	7,607							
Total Expenditures	0	Total Expenditures	1,926,671	Total Expenditures	226,750	Total Expenditures	0	Total Expenditures	13,928	2,167,349
Cash Balance Dec 31	190,836	Cash Balance Dec 31	105,597	Cash Balance Dec 31	2,638,323	Cash Balance Dec 31	466	Cash Balance Dec 31	0	2,935,222 **
										2,935,222 **

**Note: These two block figures should agree.

CPA Summary

City of Kingman

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Light P&I Fund		**Light Surplus**		**Disposal Debt Service**		**Disposal Replacement**		**Street Improvement**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	468,178	Cash Balance Jan 1	1,405,978	Cash Balance Jan 1	191,166	Cash Balance Jan 1	1,164,141	Cash Balance Jan 1	-191,161	3,038,302
Receipts:		Receipts:		Receipts:		Receipts		Receipts:		
Interest Income	21,412	Interest Income	74,415	Interest Income	8,297	Interest Income	55,766	Grants	300,000	
Miscellaneous	13,927	Transfer from Lt Fund	1,034,992	Trans from Disp Fd	77,220	Trans frm Disp Fund	75,000	Interest Income	3,493	
Trans from Lt. Surp.	25,000							Trans from Spec Hwy	50,000	
Trans from Lt Fund	308,586									
Total Receipts	368,925	Total Receipts	1,109,407	Total Receipts	85,517	Total Receipts	130,766	Total Receipts	353,493	2,048,108
Resources Available	837,103	Resources Available	2,515,385	Resources Available	276,683	Resources Available	1,294,907	Resources Available:	162,332	5,086,410
Expenditures:		Expenditures		Expenditures:		Expenditures		Expenditures:		
Principal	750,000	Contractual Services	89,722	Principal	230,000	Contractual Services	763	Contractual Services	121,252	
Interest	68,176	Capital Outlay	30,779	Interest	2,090	Capital Outlay	1,121			
		Principal	328,932			Trans to Cap Imp Fd	20,000			
		Interest	15,897							
		Trans to Lt P&I	25,000							
		Trans to Cap Imp Fd	40,000							
Total Expenditures	818,176	Total Expenditures	530,330	Total Expenditures	232,090	Total Expenditures	21,884	Total Expenditures	121,252	1,723,732
Cash Balance Dec 31	18,927	Cash Balance Dec 31	1,985,055	Cash Balance Dec 31	44,593	Cash Balance Dec 31	1,273,023	Cash Balance Dec 31	41,080	3,362,678 **
										3,362,678 **

**Note: The two bold yellow figures should agree.

CPA Summary

City of Kingman

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-E

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement		**Equipment Reserve**		**EMS Reserve Fund**		**Police Reserve Fund**		**Fire Reserve Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	80,215	Cash Balance Jan 1	30,348	Cash Balance Jan 1	78,626	Cash Balance Jan 1	24,188	Cash Balance Jan 1	38,999	252,376
Receipts:		Receipts		Receipts		Receipts		Receipts		
Interest Income	5,471	Interest Income	1,197	Trans from Equip Res	8,371	Interest Income	377	Interest Income	991	
Grant	91,700	Miscellaneous	29,913	Interest Income	1,500	Reimbursements	27,209			
Lease	54,161	Trans from Wt. Fund	15,000	Coronavirus Rel Fds	323					
Trans from Disp Rep	20,000	Trans from Lt. Fund	10,000							
Trans from Lt. Surp.	40,000	Trans from Disp Fund	10,000							
Trans from Wt Surp.	40,000									
Total Receipts	251,332	Total Receipts	66,110	Total Receipts	10,194	Total Receipts	27,586	Total Receipts	991	356,213
Resources Available	331,547	Resources Available	96,458	Resources Available:	88,820	Resources Available	51,774	Resources Available	39,990	608,589
Expenditures:		Expenditures:		Expenditures		Expenditures		Expenditures:		
Capital Outlay	102,850	Lease Purchase	23,900	Capital Outlay	59,913	Commodities	20,000	Equipment Improve	35,000	
		Equipment Improve	63,187			Lease Purchase	27,209			
		Trans to Amb Res	8,371							
Total Expenditures	102,850	Total Expenditures	95,458	Total Expenditures	59,913	Total Expenditures	47,209	Total Expenditures	35,000	340,430
Cash Balance Dec 31	228,697	Cash Balance Dec 31	1,000	Cash Balance Dec 31	28,907	Cash Balance Dec 31	4,565	Cash Balance Dec 31	4,990	268,159 **
										268,159 **

**Note: The two bold yellow figures should agree.

CPA Summary

City of Kingman

NON-BUDGETED FUNDS (F)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-F

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CDBG Grant Fund		**ARPA Grant Fund**		**TIF Cost of Issuance**		**2022 Bond Fund**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	11,398	Cash Balance Jan 1	436,983	Cash Balance Jan 1	3,131	Cash Balance Jan 1	0	Cash Balance Jan 1		451,512
Receipts.		Receipts:		Receipts		Receipts:		Receipts:		
CDBG Grant	59,127	Interest Income	21,381							
Trans from Eco Devo	3,314									
Total Receipts	62,441	Total Receipts	21,381	Total Receipts	0	Total Receipts	0	Total Receipts	0	83,822
Resources Available	73,839	Resources Available.	458,364	Resources Available:	3,131	Resources Available.	0	Resources Available:	0	535,334
Expenditures		Expenditures.		Expenditures		Expenditures:		Expenditures		
Project Costs	73,839			Contractual	3,131					
Total Expenditures	73,839	Total Expenditures	0	Total Expenditures	3,131	Total Expenditures	0	Total Expenditures	0	76,970
Cash Balance Dec 31	0	Cash Balance Dec 31	458,364	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	458,364 **
										458,364 **

**Note: The two bold yellow figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

City of Kingman

will meet on September 12, 2024 at 7:00 p.m 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	3,264,888	51.719	3,501,953	54.702	2,648,761	857,290	38.597
Debt Service	160,322	0.286	137,812		145,262	17,503	0.788
Library	127,700	6.084	128,000	5.496	130,340	110,970	4.996
Employee Benefits	148,686	13.293	215,625	7.463	340,771	142,020	6.394
Airport Fund	153,136	2.866	149,600	3.560	181,810	66,604	2.999
Flood Control	837,665	1.947	116,150	0.736	36,000	33,983	1.530
EMS					1,093,954	322,371	14.514
Special Highway	90,663		115,000		110,000		
Special Parks	3,777		21,000		19,000		
TIF District	141,440		274,330		216,039		
Conv. & Tourism	16,446		25,500		27,500		
Econ. Development	114,094		165,000		138,000		
Eco. Devo. Director	82,199		90,626		73,819		
Kingman Land Bank	8,976		3,000		20,000		
Water Utility	808,571		791,310		808,281		
Electric Utility	6,334,814		6,663,772		6,782,635		
Waste Water Utility	718,414		731,290		733,005		
Non-Budgeted Funds-A	32,855						
Non-Budgeted Funds-B	967,656						
Non-Budgeted Funds-C	2,167,349						
Non-Budgeted Funds-D	1,723,732						
Non-Budgeted Funds-E	340,430						
Non-Budgeted Funds-F	76,970						
Totals	18,320,783	76.195	13,129,968	71.957	13,505,177	1,550,741	69.818
						*Revenue Neutral Rate***	*66.566*
Less: Transfers	2,163,119		1,654,896		1,325,039		
Net Expenditure	16,157,664		11,475,072		12,180,138		
Total Tax Levied	1,330,973		1,455,030		xxxxxxxxxxxxxx		
Assessed Valuation	18,364,473		20,546,258		22,211,233		

Outstanding Indebtedness, January 1,

	2022	2023	2024
G.O. Bonds	3,423,825	5,120,000	3,964,000
Revenue Bonds	0	0	0
Other	879,737	839,106	500,000
Lease Purchase Principal	73,438	178,421	245,624
Total	4,377,000	6,137,527	4,709,624

*Tax rates are expressed in mills

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

Sean Wallace

City Official Title: Mayor

City of Kingman 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	848,785	38.214	8,505
Debt Service	17,329	0.780	174
Library	109,869	4.947	1,101
Employee Benefits	140,611	6.331	1,409
Airport Fund	65,943	2.969	661
Flood Control	33,646	1.515	337
EMS	319,173	14.370	3,198
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	1,535,356	69.125	15,385

2024 July 1 Valuation: 22,211,233

Valuation Factor: 22,211.233

Neighborhood Revitalization Subj to Rebate: 222,567

Neighborhood Revitalization factor: 222.567

**This information comes from the 2025 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Affidavit of Publication

State of Kansas, Kingman County, ss:

Of lawful age, being duly sworn upon oath, states that they are one of the bookkeepers at

Kingman Leader-Courier

Kingman, Kansas

That said newspaper has been published at least fifty (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 paper was entered as second class mail matter at the post office of this publication;

That said paper has a general paid circulation on a weekly basis in Kingman County, Kansas and is not a trade, religious or fraternal publication.

The attached was published on the following dates in a regular issue of said newspaper:

First Publication
Was made on the 15 day of Aug.,
2024.

Second Publication
Was made on the .....day of.....,
2024.

Third Publication
Was made on the .....day of.....,
2024.

Publication Fee..... $.....

Affidavit, Notary's Fee..... $.....

Additional Copies.... at..... $.....

Total Publication Fee $... 199 50

Subscribed and Sworn to before me this 19th
Day of... August,
2024.

Notary Public

(Published in the Kingman Leader-Courier on Thursday, August 15, 2024)1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

10

The governing body of

City of Kingman

will meet on September 12, 2024 at 7:00 p.m. 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	9,284,388	31.719	9,301,953	34.703	9,648,761	852,290	38.59
Debt Service	160,122	0.286	137,812		145,262	17,501	0.781
Library	127,708	6.084	328,000	5.496	330,340	110,970	4.969
Employee Benefits	148,486	13.291	215,625	7.363	340,771	142,037	6.394
Airport Fund	153,116	2.866	149,600	3.360	181,810	66,687	2.995
Flood Control	137,663	1.947	116,150	0.716	36,000	37,983	1.710
EMS					1,093,954	322,371	14.514
Special Highway	90,663		115,000		110,000		
Special Parks	3,727		21,000		19,000		
TIF Districts	141,440		274,330		316,039		
Conv. & Tourism	16,448		25,500		27,500		
Econ. Development	114,094		165,000		131,000		
Soc. Econ. Develop	92,199		90,626		73,819		
Kingman Land Bank	8,976		3,000		20,000		
Water Utility	805,371		791,310		808,281		
Electric Utility	6,334,814		6,643,773		6,782,615		
Waste Water Utility	718,414		731,290		733,003		
Non-Budgeted Funds-A	33,855						
Non-Budgeted Funds-B	967,856						
Non-Budgeted Funds-C	2,167,349						
Non-Budgeted Funds-D	1,723,733						
Non-Budgeted Funds-E	340,430						
Non-Budgeted Funds-F	76,970						
Totals	18,320,783	76.193	19,129,968	71.957	13,505,177	1,550,241	69.818
						*Revenue Neutral Rate***	66.566
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Net Expenditure	16,157,664		17,475,072		12,180,138		
Total Tax Levied	1,210,973		1,455,030		xxxxxxxxxxxxxx		
Assessed Valuation	18,364,473		20,546,258		22,211,333		

Outstanding Indebtedness, January 1,

	2022	2023	2024
G O Bonds	3,423,833	5,120,000	3,964,000
Revenue Bonds	0	0	0
Other	579,737	859,106	500,000
Lease Purchase Principal	73,458	158,421	245,624
Total	4,177,000	6,137,527	4,709,624

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by K.S.A. 79-1964*

Sean Wallace

City Official Title: Mayor

NOTARY PUBLIC - State of Kansas
My Appt. Expires 8-3-2027

Resolution No. 2024-8

A RESOLUTION OF THE CITY OF KINGMAN, KANSAS, TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE

WHEREAS, the Revenue Neutral Rate for the City of Kingman was calculated as 66.566 mills by the Kingman County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 12, 2024, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Kingman, 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 KINGMAN:

The City of Kingman shall levy a property tax rate exceeding the Revenue Neutral Rate of 66.566 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 12th day of September, 2024, and SIGNED by the Mayor.

Merlin McFarland, Vice Mayor

Attested:

Zachary Bieghler, City Clerk

Roll Call Vote

A Roll Call Vote of the Kingman City Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 12, 2024

Resolution No. 2024-8

Governing Body Member	Yes	No	No Vote
Sean Wallace			X
Merlin McFarland	X		
Adrian Harrel	X		
Jon Wollen	X		
Tracy Winsor			X
TOTAL			

Certified:

Zach Bieghler, City Clerk

CITY OF KINGMAN OFFICIAL SEAL CITY CLERK KINGMAN COUNTY, KANSAS

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF KINGMAN, HEREBY NOTIFIES THE KINGMAN COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 72.000. The date of our hearing is September 12, 2024 at 7:00 PM and will be held at 324 N. Main in Kingman, Kansas.

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

WITNESS my hand and official seal on July 18, 2024.

(Seal)

Sean Wallace, Mayor