State of Kansas
City

2026

CERTIFICATE

To the Clerk of Kingman, 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 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	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	2,416,748	✓ 635,207	28.033
Debt Service	10-113	8	142,498	✓ 11,540	0.509
Library	12-1220	8	131,710	✓ 116,179	5.127
Employee Benefits		9	556,624	✓ 467,724	20.642
Airport Fund		9	176,103	✓ 68,565	3.026
Flood Control		10	130,000	✓ 8,773	0.387
EMS		10	1,183,418	✓ 333,707	14.727
Special Highway		11	120,000		
Special Parks		11	21,500		
TIF District		12	269,600		
Conv. & Tourism		12	30,000		
Econ. Development		13	148,000		
Eco. Devo. Director		13	84,929		
Kingman Land Bank		14	7,000		
		14			
Water Utility		15	807,608		
Electric Utility		16	6,986,065		
Waste Water Utility		17	699,831		
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			
Non-Budgeted Funds - G		24			
Totals		xxxxx	13,911,634	1,641,695	72.451
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		25			24013572-1354247=22,659,325
RNR Hearing Notice					
Neighborhood Revitalization		26			Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	68.387
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: Sept 11, 2025

Carol A. Nebat
County Clerk

Gracy Unan
Governing Body

CPA Summary

CITY OF KINGMAN SEAL KINGMAN CO., KANSAS

City of Kingman

2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	857,290	119,911	1,554	1,022	8,336	666
Debt Service	17,503	2,448	32	21	170	14
Library	110,970	15,522	201	132	1,079	86
Employee Benefits	142,020	19,865	257	169	1,381	110
Airport Fund	66,604	9,316	121	79	648	52
Flood Control	33,983	4,753	62	40	330	26
EMS	322,371	45,091	584	384	3,135	250
TOTAL	1,550,741	216,906	2,811	1,847	15,079	1,204

County Treas Motor Vehicle Estimate	216,906				
County Treas Recreational Vehicle Estimate		2,811			
County Treas 16/20M Vehicle Estimate			1,847		
County Treas Commercial Vehicle Tax Estimate				15,079	
County Treas Watercraft Tax Estimate					1,204

Motor Vehicle Factor	0.13987				
Recreational Vehicle Factor		0.00181			
16/20M Vehicle Factor			0.00119		
Commercial Vehicle Factor				0.00972	
Watercraft Factor					0.00078

City of Kingman 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Airport Fund	Airport Impr. Fund	25,000	41,000	30,000	KSA 12-1,118
Water Fund	Water Surplus Fund	125,000	50,000	50,000	KSA 12-825d
Water Fund	Mun. Equip. Res. Fd.	15,000	15,000	15,000	KSA 12-825d
Water Fund	Eco. Dev. Dir. Fund	-	7,500	7,500	KSA 12-825d
Water Surplus Fund	General Fund	175,000	175,000	175,000	KSA 12-825d
Water Surplus Fund	Cap. Improve. Fund	40,000	40,000	40,000	KSA 12-825d
Light Fund	Light Surplus Fund	380,555	340,000	360,000	KSA 12-825d
Light Fund	Light Prin. & Int. Fd.	637,206	199,000	200,000	KSA 12-825d
Light Fund	Mun. Equip. Res. Fd.	30,000	30,000	30,000	KSA 12-825d
Light Fund	Eco. Dev. Dir. Fund	-	7,500	7,500	KSA 12-825d
Disposal Sys. Fund	Disp. Replace Fund	75,000	75,000	75,000	KSA 12-825d
Disposal Sys. Fund	Disp. Debt Service	70,840	-	-	KSA 12-825d
Disposal Sys. Fund	Mun. Equip. Res. Fd.	10,000	10,000	10,000	KSA 12-1,117
Disposal Sys. Fund	Eco. Dev. Dir. Fund	-	7,500	7,500	KSA 12-825d
Light Surplus Fund	Cap. Improve. Fund	40,000	40,000	40,000	KSA 12-1,118
TIF Fund	TIF Debt Fund	89,330	90,039	90,600	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	75,000	KSA 12-825d
Special Highway Fd.	Street Improve. Fund	50,000	50,000	50,000	KSA 12-1,119
Economic Dev. Fund	KM Land Bank Fund	3,000	3,000	3,000	Home Rule
Economic Dev. Fund	Eco. Dev. Dir. Fund	87,000	40,000	50,000	Home Rule
Conv. & Tour. Fund	Eco. Dev. Dir. Fund	-	2,000	2,000	Home Rule
General Fund	Eco. Dev. Dir. Fund	-	7,500		Home Rule
General Fund	Opioid Settle. Fund	16,723	-	-	Home Rule
General Fund	Cap. Improve. Fund	433,755	-	-	KSA 12-1,118
	Totals	2,398,409	1,325,039	1,338,100	
	Adjustments				
	Adjusted Totals	2,398,409	1,325,039	1,338,100	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of Kingman

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
GO 2022B (TIF)	5/17/2022	9/1/2027	3.11	410,000	255,000	3/1; 9/1	9/1	8,039	82,000	5,538	85,000
GO 2019 (Wheatridge)	4/9/2019	9/1/2033	2.75	1,255,000	855,000	3/1; 9/1	9/1	25,012	85,000	22,462	85,000
GO 2021 (Memory Ln.)	3/16/2021	9/1/2041	1.94	1,595,000	430,000	3/1; 9/1	9/1	10,250	20,000	10,036	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	64,050	135,000	60,000	140,000
Total G.O. Bonds					**3,675,000**			**107,351**	**322,000**	**98,036**	**330,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Temp N 2025 (Culvert)	3/18/2025	3/1/2027	4.00	3,410,000	0			0	0	0	0
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**3,675,000**			**107,351**	**322,000**	**98,036**	**330,000**

ity of Kingman 2026

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 2025	Payments Due 2025	Payments Due 2026
reet Sweeper	2/25/2021	84	1.75	201,054	117,787	30,567	30,567
)22 Police Explorer	5/2/2023	36	4.73	32,686	20,828	11,858	11,858
)23 Police F150	9/22/2023	36	4.63	65,084	41,394	23,690	23,690
)25 Mowers	4/10/2025	36	4.96	25,799	0	6,193	9,290
)25 Ambulance	6/18/2025	48	4.63	287,368	0	39,482	78,964
				Totals	**180,009**	**111,790**	**154,369**

***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: 2026

Library found in: City of Kingman
Kingman

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 2025	Proposed Year 2026
Ad Valorem	$110,970	$116,179
Delinquent Tax	$2,000	$0
Motor Vehicle Tax	$15,997	$15,522
Recreational Vehicle Tax	$224	$201
16/20M Vehicle Tax	$188	$132
TOTAL TAXES	$129,379	$132,034
Difference in Total Taxes:	$2,655	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$22,209,115	$24,005,383
Did Assessed Valuation Decrease?	No	
Levy Rate	5.289	4.840
Difference in Levy Rate:	(0.449)	
Qualify for grant: Not Qualify		

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

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

City of Kingman 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	815,404	845,133	413,344
Receipts:			
Ad Valorem Tax	957,006	857,290	xxxxxxxxxxxxxxxx
Delinquent Tax	20,470	0	
Motor Vehicle Tax	147,068	109,116	119,911
Recreational Vehicle Tax	2,029	1,527	1,554
16/20M Vehicle Tax	1,436	1,280	1,022
Commercial Vehicle Tax	10,248	7,814	8,336
Watercraft Tax		0	666
Gross Earning (Intangible) Tax		0	0
Special Assessments	407	0	1,000
Local Alcoholic Liquor	5,655	6,000	5,500
Excise Tax	10	0	0
Local Sales Tax	545,930	410,000	410,000
Franchise Tax	282,308	270,000	270,000
Licenses	6,193	6,000	6,000
TIF	55,872	25,000	25,000
County Share EMS	296,185	0	0
Transportation Grant	64,246	65,000	65,000
Highway Connecting Links	56,634	55,050	55,050
Rural Fire Contracts	58,800	58,800	58,800
Dog Tags, Impounds	445	0	0
Police	1,722	400	300
Cemetery	16,926	14,000	10,000
Fire	0	200	200
EMS	362,443	0	0
Transportation	8,289	8,000	8,000
Fines and Penalties	96,694	80,000	80,000
Reimbursed Expenses	476,970	0	0
Transfer from Water Surplus Fund	175,000	175,000	175,000
Transfer from Disposal Replacement	75,000	75,000	75,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	95,689		
Neighborhood Revitalization Rebate	-14,643	-8,505	-8,142
Miscellaneous	35,854		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,840,886	2,216,972	1,368,197
Resources Available:	4,656,290	3,062,105	1,781,541

City of Kingman

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	4,656,290	3,062,105	1,781,541
Expenditures:			
General	856,806	546,103	541,384
Police	833,272	973,350	722,731
Fire	64,822	198,250	221,512
Streets	367,390	430,466	449,801
Parks	147,255	214,585	209,146
Cemetery	69,794	85,447	81,770
Street Lighting	43,773	56,000	50,000
City Water	4,519	7,500	6,500
Sanitation & Environment	1,618	7,000	8,000
Ambulance	859,229	0	0
Transportation	112,054	130,060	125,904
0	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)	3,360,532	2,648,761	2,416,748
Transfer to Opiod Settlement Fund	16,723		
Transfer to Capital Improvement Fd	433,755		
Cash Reserve (2026 column)			
Miscellaneous	147		
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	3,811,157	2,648,761	2,416,748
Unencumbered Cash Balance Dec 31	845,133	413,344	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	3,978,923	2,648,761	2,416,748
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,416,748
		Tax Required	635,207
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	635,207

CPA Summary

City of Kingman 2026

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026	
Expenditures:				
General				
Salaries	276,303	203,975	189,384	
Contractual	507,971	259,308	280,000	
Commodities	27,032	33,320	35,000	
Capital Outlay	45,500	25,000	20,000	
Residential Improvement Plan		15,000	15,000	
Nonprofit Donations		1,000	1,000	
Kingman County Museum		500	500	
Transfer to Eco. Dev. Dir. Fund		7,500	0	-15000
Kingman Theatre		500	500	
Total	856,806	546,103	541,384	
Police				
Salaries	672,299	745,147	457,090	
Contractual	74,027	99,764	115,800	
Commodities	50,627	63,406	64,900	
Capital Outlay	36,319	65,033	84,941	
Total	833,272	973,350	722,731	
Fire				
Salaries	25,756	109,450	114,002	
Contractual	29,510	29,400	60,510	
Commodities	9,556	29,400	32,000	
Capital Outlay	0	30,000	15,000	
Total	64,822	198,250	221,512	
Streets				
Salaries	150,754	181,587	177,584	
Contractual	116,122	120,319	135,125	
Commodities	69,947	90,993	94,000	
Capital Outlay	0	7,000	10,025	
Lease Payment - Skid Steer			2,500	
Lease Purchase - Sweeper	30,567	30,567	30,567	
Total	367,390	430,466	449,801	
Parks				
Salaries	97,918	132,300	137,211	
Contractual	16,687	25,725	25,725	
Commodities	32,438	21,560	21,560	
Capital Outlay	212	35,000	20,000	-5000
Lease Purchase - Mower			4,650	
Total	147,255	214,585	209,146	
Cemetery				
Salaries	51,519	58,019	52,092	
Contractual	2,538	8,708	10,808	
Commodities	15,737	13,720	14,220	
Capital Outlay		5,000	0	
Lease Purchase - Mower			4,650	
Total	69,794	85,447	81,770	
Street Lighting				
Salaries				
Contractual	43,773	56,000	50,000	
Commodities				
Capital Outlay				
Total	43,773	56,000	50,000	
City Water				
Salaries				
Contractual	4,519	7,500	6,500	
Commodities				
Capital Outlay				
Total	4,519	7,500	6,500	
Page 1 - Total	2,387,631	2,511,701	2,282,844	

City of Kingman 2026

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Sanitation & Environment			
Salaries			
Contractual	1,618	7,000	8,000
Commodities			
Capital Outlay			
Total	1,618	7,000	8,000
Ambulance			
Salaries	640,339		
Contractual	104,846		
Commodities	114,044		
Capital Outlay	0		
Total	859,229	0	0
Transportation			
Salaries	98,914	107,460	103,404
Contractual	6,895	7,840	10,000
Commodities	6,245	11,760	12,500
Capital Outlay		3,000	0
Total	112,054	130,060	125,904
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
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	972,901	137,060	133,904
Page 1 -Total	2,387,631	2,511,701	2,282,844
Grand Total	3,360,532	2,648,761	2,416,748

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

City of Kingman 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	62,766	39,754	22,821
Receipts:			
Ad Valorem Tax	1	17,503	xxxxxxxxxxxxxxxx
Delinquent Tax	233		
Motor Vehicle Tax	813		2,448
Recreational Vehicle Tax	11		32
16/20M Vehicle Tax	69		21
Commercial Vehicle Tax	58		170
Watercraft Tax			14
Special Assessments	109,411	111,000	105,600
Interest on Idle Funds	4,204		
Neighborhood Revitalization Rebate		-174	-148
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	114,800	128,329	108,137
Resources Available:	177,566	168,083	130,958
Expenditures:			
Principal	100,000	110,000	105,000
Interest	37,812	35,262	32,498
Cash Reserve (2026 column)			5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	137,812	145,262	142,498
Unencumbered Cash Balance Dec 31	39,754	22,821	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	137,812	145,262	142,498
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	142,498
		Tax Required	11,540
	Delinquent Comp Rate	0.0%	0
		Amount of 2025 Ad Valorem Tax	11,540

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	52	48	0
Receipts:			
Ad Valorem Tax	96,155	110,970	xxxxxxxxxxxxxxxx
Delinquent Tax	2,413	2,000	
Motor Vehicle Tax	17,300	15,997	15,522
Recreational Vehicle Tax	239	224	201
16/20M Vehicle Tax	208	188	133
Commercial Vehicle Tax	1,206	1,146	1,079
Watercraft Tax		0	86
Excise Tax	1	0	
TIF Base	5,614	868	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(1,471)	-1,101	-1,489
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	121,665	130,292	15,531
Resources Available:	121,717	130,340	15,531
Expenditures			
Appropriation to Library	121,669	130,340	131,710
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	121,669	130,340	131,710
Unencumbered Cash Balance Dec 31	48	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	128,000	130,340	131,710
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	131,710
		Tax Required	116,179
	Delinquent Comp Rate	0.0%	0
		Amount of 2025 Ad Valorem Tax	116,179

CPA Summary

City of Kingman 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	203,261	249,437	73,113
Receipts:			
Ad Valorem Tax	130,596	142,020	xxxxxxxxxxxxxxxx
Delinquent Tax	4,939		
Motor Vehicle Tax	37,800	21,721	19,865
Recreational Vehicle Tax	521	304	257
16/20M Vehicle Tax	434	255	169
Commercial Vehicle Tax	2,634	1,556	1,381
Watercraft Tax		0	110
Excise Tax	3	0	
TIF Base	7,633	0	
Prior Year Cancelled Encumbrances	1,294		
Interest on Idle Funds	6,575		
Neighborhood Revitalization Rebate	-1,998	-1,409	-5,995
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	190,421	161,447	15,787
Resources Available:	393,682	413,884	88,900
Expenditures			-
Social Security	23,869	48,480	90,071
Workers' Compensation	4,661	36,000	24,000
KPERS	30,180	64,500	117,686
Unemployment	2,757	4,000	3,000
Health Insurance	60,457	155,000	284,977
Flex One Plan	1,996	1,900	1,900
Library Benefits	20,325	22,211	24,005
Life Insurance		4,000	1,658
Dental Insurance		4,680	9,327
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	144,245	340,771	556,624
Unencumbered Cash Balance Dec 31	249,437	73,113	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	215,625	340,771	556,624
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	556,624
		Tax Required	467,724
	Delinquent Comp Rate	0.0%	0
		Amount of 2025 Ad Valorem Tax	467,724

Adopted Budget Airport Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	47,001	65,699	28,201
Receipts:			
Ad Valorem Tax	62,279	66,604	xxxxxxxxxxxxxxxx
Delinquent Tax	1,160		
Motor Vehicle Tax	8,150	10,361	9,316
Recreational Vehicle Tax	112	145	121
16/20M Vehicle Tax	76	121	79
Commercial Vehicle Tax	568	742	648
Watercraft Tax	0	0	52
Excise Tax	1	0	
TIF Base	3,636	0	
Fuel Sales	34,474	17,000	20,000
Use of Property	56,824	50,000	50,000
Permits	0	0	
Interest on Idle Funds	1,310		
Neighborhood Revitalization Rebate	-953	-661	-879
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	167,637	144,312	79,337
Resources Available:	214,638	210,011	107,538
Expenditures:			
Personal Services	12,842	17,910	18,103
Contractual Services	69,365	68,600	70,000
Commodities	41,732	34,300	38,000
Capital Outlay	0	20,000	20,000
Transfer to Airport Imp. Fund	25,000	41,000	30,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	148,939	181,810	176,103
Unencumbered Cash Balance Dec 31	65,699	28,201	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	149,600	181,810	176,103
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	176,103
		Tax Required	68,565
	Delinquent Comp Rate	0.0%	0
		Amount of 2025 Ad Valorem Tax	68,565

CPA Summary

City of Kingman 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Flood Control	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	95,632	16,131	116,128
Receipts			
Ad Valorem Tax	12,898	33,983	xxxxxxxxxxxxxxxxx
Delinquent Tax	655		
Motor Vehicle Tax	5,536	2,143	4,753
Recreational Vehicle Tax	61	30	62
16/20M Vehicle Tax	50	25	40
Commercial Vehicle Tax	386	153	330
Watercraft Tax		0	26
TIF Base	752	0	
Reimbursement		100,000	
Interest on Idle Funds	2,594		
Neighborhood Revitalization Rebate	-197	-337	-112
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	22,735	135,997	5,099
Resources Available:	118,367	152,128	121,227
Expenditures:			
Commodities	0		
Contractual Services	102,236	18,000	40,000
Capital Outlay	0	18,000	40,000
Cash Reserve (2026 column)			50,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	102,236	36,000	130,000
Unencumbered Cash Balance Dec 31	16,131	116,128	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	122,500	36,000	130,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	130,000
		Tax Required	8,773
	Delinquent Comp Rate	0.0%	0
		Amount of 2025 Ad Valorem Tax	8,773

Adopted Budget EMS	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	80,000
Receipts:			
Ad Valorem Tax	0	322,371	xxxxxxxxxxxxxxxxx
Delinquent Tax	0		
Motor Vehicle Tax	0	50,095	45,091
Recreational Vehicle Tax	0	701	584
16/20M Vehicle Tax	0	587	384
Commercial Vehicle Tax	0	3,587	3,135
Watercraft Tax	0	0	250
EMS Run Receipts		345,669	345,669
County Share		374,142	378,875
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-3,198	-4,277
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	1,093,954	769,711
Resources Available:	0	1,093,954	849,711
Expenditures:			
Personal Services		753,369	851,053
Contractual Services		97,990	112,115
Commodities		100,891	109,750
Capital Outlay		21,504	30,500
Ambulance Lease Purchase		40,000	80,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	1,013,954	1,183,418
Unencumbered Cash Balance Dec 31	0	80,000	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	0	1,093,954	1,183,418
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,183,418
		Tax Required	333,707
	Delinquent Comp Rate	0.0%	0
		Amount of 2025 Ad Valorem Tax	333,707

CPA Summary

City of Kingman 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	82,381	133,936	100,836
Receipts:			
State of Kansas Gas Tax	79,517	76,900	76,900
County Transfers Gas		0	0
Reimbursement	20,332		
Interest on Idle Funds	1,706		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	101,555	76,900	76,900
Resources Available:	183,936	210,836	177,736
Expenditures:			
Transfer to Street Improvement Fund	50,000	50,000	50,000
Contractual		20,000	20,000
Capital Outlay		40,000	30,000
Road Grading			20,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	50,000	110,000	120,000
Unencumbered Cash Balance Dec 31	133,936	100,836	57,736
2024/2025/2026 Budget Authority Amoun	115,000	110,000	120,000

0

Adopted Budget

Special Parks	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	28,924	19,213	16,213
Receipts:			
Local Alcoholic Liquor Tax	5,655	6,000	5,600
Grants	7,343		
Reimbursements	1,030		
Interest on Idle Funds	567	10,000	
Miscellaneous	351		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	14,946	16,000	5,600
Resources Available:	43,870	35,213	21,813
Expenditures:			
Commodities			
Contractual Services	16,162	18,500	
Capital Outlay	8,495		21,000
Park Board		500	500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	24,657	19,000	21,500
Unencumbered Cash Balance Dec 31	19,213	16,213	313
2024/2025/2026 Budget Authority Amoun	28,343	19,000	21,500

CPA Summary

City of Kingman 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget TIF District	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	191,051	176,487	110,448
Receipts:			
TIF Increment	171,919	150,000	160,000
Interest on Idle Funds	6,322		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**178,241**	**150,000**	**160,000**
Resources Available:	**369,292**	**326,487**	**270,448**
Expenditures:			
Contractual Services	49,539	24,000	50,000
Commodities	363	2,000	
Capital Outlay	53,573	100,000	129,000
Transfer to TIF Debt Fund	89,330	90,039	90,600
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**192,805**	**216,039**	**269,600**
Unencumbered Cash Balance Dec 31	176,487	110,448	848
2024/2025/2026 Budget Authority Amoun	274,330	216,039	269,600

Adopted Budget

Conv. & Tourism	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	28,816	33,389	23,889
Receipts:			
Transient Guest Tax	26,867	18,000	20,000
Interest on Idle Funds	772		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**27,639**	**18,000**	**20,000**
Resources Available:	**56,455**	**51,389**	**43,889**
Expenditures:			
Contractual	0	2,500	5,000
Commodities	869	0	0
Capital Outlay	16,947	0	0
Event Grants	5,250	18,000	18,000
Tourism Promotion		5,000	5,000
Transfer to Eco Devo Dir Fund		2,000	2,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**23,066**	**27,500**	**30,000**
Unencumbered Cash Balance Dec 31	33,389	23,889	13,889
2024/2025/2026 Budget Authority Amoun	25,500	27,500	30,000

CPA Summary

City of Kingman 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Econ. Development	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	235,562	226,889	189,339
Receipts:			
Local Sales Tax	119,838	90,000	90,000
Grant	4,200	0	
Land Lease	4,924	450	
Interest on Idle Funds	6,367	10,000	
Miscellaneous	7,512		4,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**142,841**	**100,450**	**94,000**
Resources Available:	**378,403**	**327,339**	**283,339**
Expenditures:			
Contractual Services	46,514	5,000	
Commodities	0	0	
Capital Outlay	10,000	5,000	20,000
Donation to Kingman Theater	5,000	5,000	5,000
Property Abatements		40,000	40,000
KEEP Program		30,000	30,000
Donation to Chamber		10,000	0
Trans. to Eco. Devo. Director Fund	87,000	40,000	50,000
Transfer to Kingman Land Bank Fund	3,000	3,000	3,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**151,514**	**138,000**	**148,000**
Unencumbered Cash Balance Dec 31	226,889	189,339	135,339
2024/2025/2026 Budget Authority Amoun	165,000	138,000	148,000

Adopted Budget

Eco. Devo. Director	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	23,275	27,011	25,192
Receipts.			
Transfer from Economic Dev. Fund	87,000	40,000	50,000
Small City Contributions	1,200	0	0
Reimbursed Expenses	1,580	0	0
Transfer from Light Fund		7,500	7,500
Transfer from Water Fund		7,500	7,500
Transfer from Disposal Fund		7,500	7,500
Transfer from General Fund		7,500	0
Transfer from Conv. & Tour. Fund		2,000	2,000
Interest on Idle Funds	2,036		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**91,816**	**72,000**	**74,500**
Resources Available:	**115,091**	**99,011**	**99,692**
Expenditures.			
Personal Services	78,105	60,197	77,429
Contractual Services	7,776	12,446	7,000
Commodities	2,199	1,176	500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**88,080**	**73,819**	**84,929**
Unencumbered Cash Balance Dec 31	27,011	25,192	14,763
2024/2025/2026 Budget Authority Amoun	90,626	73,819	84,929

CPA Summary

City of Kingman 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Kingman Land Bank**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	17,213	21,961	4,961
Receipts:			
Transfer from Eco. Devo. Fund	3,000	3,000	3,000
Permits	1,250		
Interest on Idle Funds	498		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,748**	**3,000**	**3,000**
Resources Available:	**21,961**	**24,961**	**7,961**
Expenditures:			
Contractual Services		20,000	7,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	20,000	7,000
Unencumbered Cash Balance Dec 31	21,961	4,961	961
2024/2025/2026 Budget Authority Amoun	3,000	20,000	7,000

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	0

CPA Summary

City of Kingman 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	869,709	745,680	539,699
Receipts:			
Charges for Services	601,544	600,000	600,000
Reimbursements	1,116		
Licenses and Permits		500	500
Turn On Charges		1,800	1,500
Interest on Idle Funds	37,195		
Miscellaneous	5,081		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**644,936**	**602,300**	**602,000**
Resources Available:	**1,514,645**	**1,347,980**	**1,141,699**
Expenditures:			
Production			
Personal Services	0	995	1,000
Contractual	61,573	80,395	82,450
Commodities	5,140	19,404	19,800
Transmission			
Personal Services	263,486	261,585	270,324
Contractual	-2,998	40,738	42,520
Commodities	70,810	59,497	65,800
Capital Outlay	0	20,000	0
Administration			
Personal Services	163,002	167,160	164,514
Contractual	32,757	33,369	34,600
Commodities	2,376	22,638	24,100
Capital Outlay	2,849	0	
Franchise Fee	29,970	30,000	30,000
Transfer to Water Surplus	125,000	50,000	50,000
Transfer to Municipal Equip. Res. Fd.	15,000	15,000	15,000
Transfer to Eco. Devo. Dir. Fund		7,500	7,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**768,965**	**808,281**	**807,608**
Unencumbered Cash Balance Dec 31	745,680	539,699	334,091
2024/2025/2026 Budget Authority Amount	796,310	808,281	807,608

CPA Summary

City of Kingman 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,797,596	1,825,314	1,499,767
Receipts:			
Charges for Services	6,288,189	6,300,000	6,300,000
KPP Energy	285,744	138,588	126,780
Licenses and Permits	500	500	500
Reimbursements	5,826	0	0
Turn On Charges		12,000	12,000
Use of Property		6,000	8,000
Interest on Idle Funds	79,706		
Miscellaneous	13,107		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,673,072**	**6,457,088**	**6,447,280**
Resources Available:	**8,470,668**	**8,282,402**	**7,947,047**
Expenditures:			
Production			
Personal Services	588,198	600,980	613,992
Contractual Services	3,626,163	3,890,869	4,053,219
Commodities	175,701	376,199	380,000
Capital Outlay	0	0	0
Transmission			
Personal Services	419,342	505,460	484,976
Contractual Services	80,026	152,998	156,000
Commodities	273,898	254,189	265,780
Capital Outlay		0	0
Administration			
Personal Services	182,575	189,050	186,598
Contractual Services	69,442	55,134	65,000
Commodities	44,399	46,256	48,000
Capital Outlay	2,849	0	0
Franchise Fee	135,000	135,000	135,000
Trans. To Light Prin. & Int. Fund	637,206	199,000	200,000
Trans. To Light Surplus Fund	380,555	340,000	360,000
Trans. to Mun. Equip. Reserve Fund	30,000	30,000	30,000
Trans. To Eco. Devo. Dir. Fund	0	7,500	7,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,645,354**	**6,782,635**	**6,986,065**
Unencumbered Cash Balance Dec 31	1,825,314	1,499,767	960,982
2024/2025/2026 Budget Authority Amount	6,668,772	6,782,635	6,986,065

CPA Summary

City of Kingman 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Waste Water Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	346,208	330,989	288,484
Receipts:			
Charges for Services	683,551	690,000	690,000
Sewer Taps	785	500	500
Interest on Idle Funds	9,059		
Miscellaneous	930		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**694,325**	**690,500**	**690,500**
Resources Available:	**1,040,533**	**1,021,489**	**978,984**
Expenditures:			
Production - Treatment Plant			
Personal Services	107,475	103,480	105,634
Contractual Services	149,310	144,408	190,000
Commodities	15,163	52,920	40,000
Capital Outlay	0	5,000	0
Distribution - Collection System			
Personal Services	84,767	87,560	88,991
Contractual Services	87,519	96,994	58,000
Commodities	9,605	32,232	28,000
Capital Outlay	4,004	20,000	
Administration			
Personal Services	24,535	25,870	22,206
Contractual Services	31,032	28,518	33,000
Commodities	3,346	16,023	14,000
Capital Outlay	2,849	0	0
Franchise Fee	34,099	35,000	35,000
Trans. To Mun. Equip. Res. Fund	10,000	10,000	10,000
Trans. To Disp. Debt Service Fund	70,840	0	0
Transfer to Disposal Replace. Fund	75,000	75,000	75,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**709,544**	**733,005**	**699,831**
Unencumbered Cash Balance Dec 31	330,989	288,484	279,153
2024/2025/2026 Budget Authority Amount	736,290	733,005	699,831

CPA Summary

City of Kingman

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

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	786	Cash Balance Jan 1	16,679	Cash Balance Jan 1	0	Cash Balance Jan 1	15,175	Cash Balance Jan 1	0	32,640
Receipts		Receipts:		Receipts.		Receipts		Receipts		
Miscellaneous	2,000	Training Fees	4,355			VIN Fees	9,620			
		Interest Income	414			Interest Income	373			
		Donations	41,275							
Total Receipts	2,000	Total Receipts	46,044	Total Receipts	0	Total Receipts	9,993	Total Receipts	0	58,037
Resources Available	2,786	Resources Available	62,723	Resources Available	0	Resources Available	25,168	Resources Available	0	90,677
Expenditures		Expenditures		Expenditures.		Expenditures		Expenditures.		
Safety Awards	2,454	Commodities	7,869			Commodities	12,552			
		Capital Outlay	1,254							
Total Expenditures	2,454	Total Expenditures	9,123	Total Expenditures	0	Total Expenditures	12,552	Total Expenditures	0	24,129
Cash Balance Dec 31	332	Cash Balance Dec 31	53,600	Cash Balance Dec 31	0	Cash Balance Dec 31	12,616	Cash Balance Dec 31	0	66,548 **
										66,548 **

**Note: These two block figures should agree.

CPA Summary

City of Kingman

NON-BUDGETED FUNDS (B)

2026

(Only the actual budget year for 2024 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	158,381	Cash Balance Jan 1	4,377	Cash Balance Jan 1	0	Cash Balance Jan 1	925,667	Cash Balance Jan 1	121,903	1,210,328
Receipts:		Receipts		Receipts:		Receipts:		Receipts		
Interest Income	5,084	Diversion Fees	4,200			Interest Income	38,260	St. of KS Grants	287,181	
Donations	2,495	Court Costs	41,083			Reimbursements	683,880	Interest Income	2,209	
		Fines	42,945					Tran. from Airport Fd	25,000	
		Restitution	41							
		Attorney Fees	1,722							
		KBI Fees	1,165							
		Law Enf. Train Fees	9,366							
		Reinstatement Fees	976							
		State Admin. Fees	416							
		Comm. Corr. Fund	850							
		Miscellaneous	4,411							
Total Receipts	7,579	Total Receipts	107,175	Total Receipts	0	Total Receipts	722,140	Total Receipts	314,390	1,151,284
Resources Available	165,960	Resources Available	111,552	Resources Available	0	Resources Available	1,647,807	Resources Available	436,293	2,361,612
Expenditures.		Expenditures.		Expenditures		Expenditures.		Expenditures.		
Commodities	58,432	Pmts. to City of KM	87,845			Health/Dental Ins	306,313	Construction Costs	399,360	
		Pmts. to St. of KS	12,885			Health Ins. Claims	293,024			
		Miscellaneous	826							
Total Expenditures	58,432	Total Expenditures	101,556	Total Expenditures	0	Total Expenditures	599,137	Total Expenditures	399,360	1,158,485
Cash Balance Dec 31	107,528	Cash Balance Dec 31	9,996	Cash Balance Dec 31	0	Cash Balance Dec 31	1,048,670	Cash Balance Dec 31	36,933	1,203,127 **
										1,203,127 **

**Note: These two block figures should agree.

CPA Summary

City of Kingman

NON-BUDGETED FUNDS (C)

2026

(Only the actual budget year for 2024 is reported)

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	190,836	Cash Balance Jan 1	105,597	Cash Balance Jan 1	2,638,323	Cash Balance Jan 1	466	Cash Balance Jan 1	0	2,935,222
Receipts		Receipts		Receipts		Receipts		Receipts		
Cemetery Endowment	5,632	Meter Deposits	436,116	Interest Income	127,671					
Cemetery Cap. Imp	2,821	Sales Tax	219,113	Trans. from Water Fd.	125,000					
Bowren Fund	187	Payroll Clearing	1,348,573							
Keys Estate Fund	57	Cafeteria Plan Reimb.	4,236							
Total Receipts	8,697	Total Receipts	2,008,038	Total Receipts	252,671	Total Receipts	0	Total Receipts	0	2,269,406
Resources Available	199,533	Resources Available	2,113,635	Resources Available	2,890,994	Resources Available	466	Resources Available	0	5,204,628
Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		
Cemetery Cap. Imp	34,153	Meter Deposits	436,099	Commodities	23,953	Contractual	42			
		Sales Tax	224,078	Capital Outlay	102,858					
		Payroll Clearing	1,351,858	Trans to Cap Imp	40,000					
		Cafeteria Plan Reimb.	3,686	Trans. to Gen Fund	175,000					
Total Expenditures	34,153	Total Expenditures	2,015,721	Total Expenditures	341,811	Total Expenditures	42	Total Expenditures	0	2,391,727
Cash Balance Dec 31	165,380	Cash Balance Dec 31	97,914	Cash Balance Dec 31	2,549,183	Cash Balance Dec 31	424	Cash Balance Dec 31	0	2,812,901 **
										2,812,901 **

**Note: These two block figures should agree.

CPA Summary

City of Kingman

NON-BUDGETED FUNDS (D)

2026

(Only the actual budget year for 2024 is reported)

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	18,927	Cash Balance Jan 1	1,985,055	Cash Balance Jan 1	44,593	Cash Balance Jan 1	1,273,023	Cash Balance Jan 1	41,080	3,362,678
Receipts		Receipts		Receipts		Receipts:		Receipts:		
Interest Income	3,485	Interest Income	97,786	Interest Income	2,492	Interest Income	61,410	Grants	137,352	
Reimbursed Exp	144,043	Trans. from Lt. P&I	144,043	Trans. from Disp. Fd	70,840	Trans. from Disp. Fd	75,000	Interest Income	6,013	
Trans. from Light		Transfer from Lt. Fund	380,554					Trans. from Sp. Hwy	50,000	
Total Receipts	147,528	Total Receipts	622,383	Total Receipts	73,332	Total Receipts	136,410	Total Receipts	193,365	1,173,018
Resources Available	166,455	Resources Available.	2,607,438	Resources Available.	117,925	Resources Available	1,409,433	Resources Available	234,445	4,535,696
Expenditures		Expenditures:		Expenditures:		Expenditures		Expenditures:		
		Contractual Services	128,207	Principal	110,000	Capital Outlay	10,753	Construction Costs	53,647	
		Capital Outlay	157,951	Interest	826	Trans. to Gen. Fund	75,000			
		Principal	144,042			Trans. to Cap. Imp	20,000			
		Trans. to Cap. Imp	40,000							
Total Expenditures	0	Total Expenditures	470,200	Total Expenditures	110,826	Total Expenditures	105,753	Total Expenditures	53,647	740,426
Cash Balance Dec 31	166,455	Cash Balance Dec 31	2,137,238	Cash Balance Dec 31	7,099	Cash Balance Dec 31	1,303,680	Cash Balance Dec 31	180,798	3,795,270 **
										3,795,270 **

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

CPA Summary

City of Kingman | NON-BUDGETED FUNDS (E) | 2026

(Only the actual budget year for 2024 is reported)

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	228,697	Cash Balance Jan 1	1,000	Cash Balance Jan 1	28,907	Cash Balance Jan 1	4,565	Cash Balance Jan 1	4,990	268,159
Receipts		Receipts		Receipts		Receipts		Receipts		
Interest Income	17,039	Interest Income	1,000	Interest Income	1,379	Interest Income	196	Interest Income	222	
Grant	121,932	Trans. from Wt. Fund	15,000	Donations	2,200			Miscellaneous	550	
Lease	59,085	Trans. from Lt. Fund	30,000							
Trans from Dis Rep	20,000	Trans. from Disp Fd	10,000							
Trans from General	433,755									
Trans from Lt Surp	40,000									
Trans. from Wt Surp	40,000									
Total Receipts	731,811	Total Receipts	56,000	Total Receipts	3,579	Total Receipts	196	Total Receipts	772	792,358
Resources Available	960,508	Resources Available	57,000	Resources Available	32,486	Resources Available	4,761	Resources Available	5,762	1,060,517
Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		
Capital Outlay	232,287									
Total Expenditures	232,287	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	232,287
Cash Balance Dec 31	728,221	Cash Balance Dec 31	57,000	Cash Balance Dec 31	32,486	Cash Balance Dec 31	4,761	Cash Balance Dec 31	5,762	**828,230** **
										828,230 **

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

CPA Summary

City of Kingman

NON-BUDGETED FUNDS (F)

2026

(Only the actual budget year for 2024 is reported)

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	0	Cash Balance Jan 1	458,364	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		458,364
Receipts		Receipts		Receipts:		Receipts:		Receipts:		
		Interest Income	18,427							
Total Receipts	0	Total Receipts	18,427	Total Receipts	0	Total Receipts	0	Total Receipts	0	18,427
Resources Available	0	Resources Available:	476,791	Resources Available:	0	Resources Available	0	Resources Available:	0	476,791
Expenditures		Expenditures:		Expenditures:		Expenditures:		Expenditures		
		Grant Expense	476,791							
Total Expenditures	0	Total Expenditures	476,791	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	476,791
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

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

CPA Summary

City of Kingman

NON-BUDGETED FUNDS (G)

2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-G

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total
										0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available	0	Resources Available	0	Resources Available	0	Resources Available	0	Resources Available	0	0
Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

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

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Kingman

will meet on September 11, 2025 at 7:00 p.m. at City Hall, 324 N. Main 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, 324 N. Main and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	3,811,157	54.702	2,648,761	40.862	2,416,748	635,207	26.461
Debt Service	137,812		145,262	0.834	142,498	11,540	0.481
Library	121,669	5.496	130,340	5.289	131,710	116,179	4.840
Employee Benefits	144,245	7.463	340,771	6.769	556,624	467,724	19.484
Airport Fund	148,939	3.560	181,810	3.175	176,103	68,565	2.856
Flood Control	102,236	0.736	36,000	1.620	130,000	8,773	0.365
EMS			1,013,954	15.365	1,183,418	333,707	13.901
Special Highway	50,000		110,000		120,000		
Special Parks	24,657		19,000		21,500		
TIF District	192,805		216,039		269,600		
Conv. & Tourism	23,066		27,500		30,000		
Econ. Development	151,514		138,000		148,000		
Eco. Devo. Director	88,080		73,819		84,929		
Kingman Land Bank			20,000		7,000		
Water Utility	768,965		808,281		807,608		
Electric Utility	6,645,354		6,782,635		6,986,065		
Waste Water Utility	709,544		733,005		699,831		
Non-Budgeted Funds-A	24,129						
Non-Budgeted Funds-B	1,158,485						
Non-Budgeted Funds-C	2,391,727						
Non-Budgeted Funds-D	740,426						
Non-Budgeted Funds-E	232,287						
Non-Budgeted Funds-F	476,791						
Totals	18,143,888	71.957	13,425,177	73.914	13,911,634	1,641,695	68.388
						*Revenue Neutral Rate***	*68.387*
Less: Transfers	2,398,409		1,325,039		1,338,100		
Net Expenditure	15,745,479		12,100,138		12,573,534		
Total Tax Levied	1,455,030		1,550,741		xxxxxxxxxxxxxxx		
Assessed Valuation	20,546,258		22,209,115		24,005,383		

Outstanding Indebtedness, January 1,

	2023	2024	2025
G.O. Bonds	5,120,000	3,964,000	3,675,000
Revenue Bonds	0	0	0
Other	839,106	500,000	0
Lease Purchase Principal	178,421	245,624	180,009
Total	6,137,527	4,709,624	3,855,009

*Tax rates are expressed in mills

**_Revenue Neutral Rate as defined by KSA 79-2988_

Jon Wollen

City Official Title Mayor

City of Kingman 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	627,065	26.122	8,142
Debt Service	11,392	0.475	148
Library	114,690	4.778	1,489
Employee Benefits	461,729	19.234	5,995
Airport Fund	67,686	2.820	879
Flood Control	8,661	0.361	112
EMS	329,430	13.723	4,277
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	1,620,653	67.512	21,042

2025 July 1 Valuation: 24,005,383

Valuation Factor: 24,005.383

Neighborhood Revitalization Subj to Rebate: 311,699

Neighborhood Revitalization factor: 311.699

**This information comes from the 2026 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
s subject to change depending on the final assessed valuation.

024	Current Year Estimate for 2025		Proposed Budget Year for 2026		
ual Tax ate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
4.702	2,648,761	40.862	2,436,748	655,467	27.305
	145,262	0.834	152,498	21,670	0.903
5.496	130,340	5.289	133,000	117,486	4.894
7.463	340,771	6.769	556,624	467,724	19.484
1.560	181,810	3.175	176,103	68,565	2.856
0.736	36,000	1.620	155,000	34,098	1.420
	1,013,954	15.365	1,183,418	333,707	13.901
	110,000		120,000		
	19,000		21,500		
	216,039		269,600		
	27,500		30,000		
	138,000		148,000		
	73,819		84,929		
	20,000		7,000		
	808,281		807,608		
	6,782,635		6,986,065		
	733,005		699,831		
	13,425,177	73.914	13,967,924	1,698,717	70.763
				Revenue Neutral Rate**	68.387

1,325,039	1,353,100
12,100,138	12,614,824
1,550,741	xxxxxxxxxxxxxxx
22,209,115	24,005,383

2024	2025
3,964,000	3,675,000
0	0
500,000	0
245,624	180,009
4,709,624	3,855,009

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 ...21...day of Aug., 2025

Second Publication
Was made on the .....day of....., 2025

Third Publication
Was made on the .....day of....., 2025

Fourth Publication
Was made on the .....day of....., 2025

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

Affidavit, Notary's Fees..... $.....

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

Total Publication Fee..... $...308.00

Subscribed and Sworn to before me this 21st

Day of.....August....., 2025

.....Stephan Jump.....
Notary Public

12-3-2027

SCANNED
8-21-25

(Published in the Kingman Leader-Courier on Thursday, August 21, 2025) 1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Kingman

will meet on September 11, 2025 at 7:00 p.m. at City Hall, 324 N. Main 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, 324 N Main and will be available at this hearing.

BUDGET SUMMARY

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Debt Service	137,812		145,262	0.834	152,498	21,670	0.
Library	121,669	5.496	130,340	5.289	133,000	117,486	4.
Employee Benefits	144,245	7.463	340,771	6.769	556,624	467,724	19.
Airport Fund	148,939	3.560	181,810	3.175	176,103	68,565	2.
Flood Control	102,236	0.736	36,000	1.620	155,000	34,098	1.
EMS			1,013,954	15.365	1,183,418	333,707	13.
Special Highway	50,000		110,000		120,000		
Special Parks	24,657		19,000		21,500		
TIF District	192,805		216,039		269,600		
Conv. & Tourism	23,066		27,500		30,000		
Econ. Development	151,514		138,000		148,000		
Eco. Devo. Director	88,080		73,819		84,929		
Kingman Land Bank			20,000		7,000		
Water Utility	768,965		808,281		807,608		
Electric Utility	6,645,354		6,782,635		6,986,065		
Waste Water Utility	709,544		733,005		699,831		
Non-Budgeted Funds-A	24,129						
Non-Budgeted Funds-B	1,158,485						
Non-Budgeted Funds-C	2,391,727						
Non-Budgeted Funds-D	740,426						
Non-Budgeted Funds-E	232,287						
Non-Budgeted Funds-F	476,791						
Totals	18,143,888	71.957	13,425,177	73.914	13,967,924	1,698,717	70.76
						*Revenue Neutral Rate***	*68.38*
Less: Transfers	2,398,409		1,325,039		1,353,100		
Net Expenditure	15,745,479		12,100,138		12,614,824		
Total Tax Levied	1,455,030		1,550,741		xxxxxxxxxxxxxxx		
Assessed Valuation	20,546,258		22,209,115		24,005,383		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	5,120,000		3,964,000		3,675,000		
Revenue Bonds	0		0		0		
Other	839,106		500,000		0		
Lease Purchase Principal	178,421		245,624		180,009		
Total	6,137,527		4,709,624		3,855,009		

*Tax rates are expressed in mills

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

Jon Wollen

City Official Title Mayor

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 11, 2025

Resolution No. 2025-15

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

Certified:

Laura Fitch

SEAL CITY CLERK KINGMAN COUNTY, KANSAS

Resolution No. 2025 - 15

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 68.387 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 11, 2025 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 68.387 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 11th day of September, 2025, and SIGNED by the Mayor.

Jon Wollen, Mayor

Attested:

Laura Fitch, Deputy City Clerk

