CERTIFICATE

2024

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

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 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	3,501,953	1,106,116	54.702
Debt Service	10-113	8	137,812		
Library	12-1220	8	128,000	111,138	5.496
Employee Benefits		12	215,625	150,907	7.463
Airport Fund		12	149,600	71,980	3.560
Flood Control		9	122,500	14,889	0.736
		9			
Special Highway		10	115,000		
Special Parks		10	21,000		
TIF District		11	274,330		
Conv. & Tourism		11	25,500		
Econ. Development		13	165,000		
Eco Devo Director		13	90,626		
Kingman Land Bank		14	3,000		
		14			
Water Utility		15	796,310		
Electric Utility		16	6,668,772		
Waste Water Utility		17	736,290		
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	13,151,318	1,455,030	71.957
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		24			20546258
RNR Hearing Notice		25			
Neighborhood Revitalization		26			Nov 1, 2023 Total Assessed Valuation

-325541 = 20220717
TIF

Revenue Neutral Rate: 68.849

Assisted by:

Address:

Email:

Attest: September 14, 2023

Carol A Nobbe
County Clerk

Governing Body

OFFICE OF THE COUNTY CLERK OFFICIAL SEAL KINGMAN CO., KANSAS

CPA Summary

City of Kingman 2024

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	903,420	141,627	1,889	1,729	9,636	0
Debt Service	4,999	784	10	10	53	0
Library	106,275	16,661	222	203	1,133	0
Employee Benefits	232,199	36,402	485	445	2,476	0
Airport Fund	50,065	7,849	105	96	534	0
Flood Control	34,015	5,333	71	65	363	0
TOTAL	1,330,973	208,656	2,782	2,548	14,195	0

County Treas Motor Vehicle Estimate	208,656				
County Treas Recreational Vehicle Estimate		2,782			
County Treas 16/20M Vehicle Estimate			2,548		
County Treas Commercial Vehicle Tax Estimate				14,195	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.15677				
Recreational Vehicle Factor		0.00209			
16/20M Vehicle Factor			0.00191		
Commercial Vehicle Factor				0.01067	
Watercraft Factor					0.00000

City of Kingman

2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
Airport Fund	Airport Impr. Fund	20,000	30,000	25,000	KSA 12-1,118
Water Surplus Fund	General Fund	-	131,600	175,000	KSA 12-825d
Water Surplus Fund	Cap. Improve. Fund	40,000	40,000	40,000	KSA 12-1,118
Water Fund	Water Surplus Fund	190,000	175,000	125,000	KSA 12-825d
Water Fund	Equip. Res. Fund	15,000	15,000	15,000	KSA 12-1,117
Light Fund	Light Prin. & Int.	238,910	290,000	539,526	KSA 12-825d
Light Fund	Electric Imp. Fund	-	7,500	-	KSA 12-1,118
Light Fund	Light Surplus Fund	594,535	614,000	185,200	KSA 12-825d
Light Fund	Equip. Res. Fund	-	10,000	30,000	KSA 12-1,117
Light Surplus Fund	Cap. Improve. Fund	-	40,000	40,000	KSA 12-1,118
Disposal Sys. Fund	Disp. Replace Fund	150,000	67,200	75,000	KSA 12-825d
Disposal Sys. Fund	Disp. Debt Service	65,290	77,220	70,840	KSA 12-825d
Disposal Sys. Fund	Equip. Res. Fund	10,000	10,000	10,000	KSA 12-1,117
Disp. Replace. Fund	Cap. Improve. Fund	20,000	20,000	20,000	KSA 12-1,118
Disp. Replace. Fund	General Fund			75,000	12-825d
Economic Dev. Fund	KM Land Bk. Fund	3,001	3,000	3,000	Home Rule
Economic Dev. Fund	Eco. Dev. Dir. Fund	38,164	39,164	43,500	Home Rule
Special Hwy Fund	Street Imp. Fund	30,000	50,000	50,000	KSA 12-1,119
TIF Fund	TIF Debt Serv. Fund		90,972	89,330	Home Rule
	Totals	1,414,900	1,710,656	1,611,396	
	Adjustments				
	Adjusted Totals	1,414,900	1,710,656	1,611,396	

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

City of Kingman

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
GO 2022B (TIF)	5/17/2022	9/1/2027	3.11	410,000	410,000	3/1; 9/1	9/1	14,972	76,000	10,330	79,000
GO 2019 (Wheatridge)	4/9/2019	9/1/2033	2.75	1,255,000	1,015,000	3/1; 9/1	9/1	29,812	80,000	27,412	80,000
GO 2021 (Refinance)	3/16/2021	0/1/2041	1.94	1,595,000	1,560,000	3/1; 9/1	9/1	16,726	1,000,000	11,226	130,000
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	32,026	0
Total G.O. Bonds					**5,120,000**			**93,536**	**1,156,000**	**80,994**	**289,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Temp N 20-2 (Ele. Tks)	5/28/2020	5/1/2024	1.50	500,000	500,000	5/1	5/1	7,500	0	3,750	503,750
Low Int. Elec. Loan	3/26/2021	1/1/2031	2.68	400,000	339,106	Quarterly	Quarterly	810	41,542	7,686	38,133
Total Other					**839,106**			**8,310**	**41,542**	**11,436**	**541,883**
Total Indebtedness					**5,959,106**			**101,846**	**1,197,542**	**92,430**	**830,883**

City of Kingman

2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2023	Payments Due 2023	Payments Due 2024
Street Sweeper	2/25/2021	84	1.75	201,054	178,421	30,567	30,567
2022 Police Explorer	5/2/2023	36	4.73	32,686	0	0	11,858
				Totals	178,421	30,567	42,425

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

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

Budgeted Year: 2024

Library found in: City of 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 2023	Proposed Year 2024
Ad Valorem	$106,275	$111,138
Delinquent Tax	$0	$0
Motor Vehicle Tax	$18,181	$16,661
Recreational Vehicle Tax	$272	$222
16/20M Vehicle Tax	$284	$203
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$125,012	$128,224
Difference in Total Taxes:	$3,212	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$18,364,473	$20,325,144
Did Assessed Valuation Decrease?	No	
Levy Rate	6.084	5.468
Difference in Levy Rate:	(0.616)	
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 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,054,605	942,261	413,973
Receipts:			
Ad Valorem Tax	717,771	903,420	xxxxxxxxxxxxxxxx
Delinquent Tax	16,344	0	
Motor Vehicle Tax	129,086	139,283	141,627
Recreational Vehicle Tax	1,708	1,878	1,889
16/20M Vehicle Tax	1,827	1,961	1,729
Commercial Vehicle Tax	8,856	8,385	9,636
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Excise Tax	10		
Local Alcoholic Liquor	9,107	6,000	6,000
Local Sales Tax	499,758	410,000	410,000
Special Assessments	4,461		0
TIF	49,366		0
Ambulance County Share	247,000	293,632	293,632
Transportation Grants	64,613	141,977	81,209
Highway Connecting Links	57,100	57,100	57,100
Rural Fire Contracts	73,500	58,800	58,800
Franchise Fees	296,698	265,000	265,000
Miscellaneous Licenses and Permits	7,372	6,000	6,000
Police	2,440	1,000	400
Cemetery	14,683	8,000	8,000
Ambulance	398,441	317,000	327,000
Transportation	18,838	8,000	8,000
Fines, Forfeitures & Penalties	84,434	60,000	70,000
Transfer from Water Surplus	0	131,600	175,000
Transfer from Disposal Replacement			75,000
Fire	0	200	200
Outdoor Arena	0	500	500
Transfer from CDBG Fund	22,780	0	0
Swimming Pool	7,892	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	27,787	89,236	
Neighborhood Revitalization Rebate	-14,695	-12,332	-14,858
Miscellaneous	45,909		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,793,086**	**2,896,640**	**1,981,864**
Resources Available:	**3,847,691**	**3,838,901**	**2,395,837**

City of Kingman

FUND PAGE - GENERAL

Adopted Budget	Prior Year	Current Year	Proposed Budget

General	Actual for 2022	Estimate for 2023	Year for 2024
Resources Available:	3,847,691	3,838,901	2,395,837
Expenditures:			
Administrative	615,361	690,880	781,263
Police	736,282	810,550	824,716
Fire	89,581	97,352	107,400
Streets	352,564	377,901	414,822
Parks	130,931	186,369	167,294
Cemetery	62,949	68,276	74,450
Street Lighting	54,145	56,000	56,000
City Water	5,040	5,000	7,500
Sanitation	924	2,000	4,000
Ambulance	744,218	886,350	935,380
Transportation	113,435	144,250	129,128
Extended Budget Authority	0	100,000	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	2,905,430	3,424,928	3,501,953
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,905,430**	**3,424,928**	**3,501,953**
Unencumbered Cash Balance Dec 31	942,261	413,973	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	2,920,213	3,424,928	3,501,953
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,501,953
		Tax Required	1,106,116
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	1,106,116

CPA Summary

City of Kingman 2024

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024	
Expenditures:				
Administrative				
Salaries	289,102	184,060	271,263	$3,737
Contractual	267,627	248,400	252,000	
Commodities	35,852	25,920	33,000	
Capital Outlay		5,000	15,000	$10,000
Trans To CDBG Fund	22,780	0	0	
Residential Improvement Plan		15,000	7,500	$7,500
Non-Profit Donations		1,000	1,000	
Kingman County Museum		500	500	
Kingman Theater		5,000	500	
Park Board		1,000	500	
Cybersecurity Measures		5,000	0	$5,000
911 Dispatch		200,000	200,000	
Total	615,361	690,880	781,263	
Police				
Salaries	579,600	630,962	665,916	$9,084
Contractual	56,552	95,688	94,900	
Commodities	56,927	61,600	62,600	
Capital Outlay	43,203	21,000	0	$36,000
DARE		1,300	1,300	
Total	736,282	810,550	824,716	
Fire				
Salaries	25,918	29,352	29,400	$588
Contractual	14,953	22,000	22,000	
Commodities	23,291	26,000	26,000	
Capital Outlay		20,000	30,000	
Lease Purchase Fire Trucks	25,419	0	0	
Trans. To Fire Reserve				
Total	89,581	97,352	107,400	
Streets				
Salaries	120,972	156,746	172,480	$3,450
Contractual	105,801	110,882	120,425	
Commodities	95,224	77,706	86,350	
Capital Outlay		2,000	5,000	
Street Sweeper	30,567	30,567	30,567	
	352,564	377,901	414,822	
Parks				
Salaries	75,635	117,941	101,994	$2,040
Contractual	6,703	14,202	25,000	
Commodities	15,604	18,846	20,300	
Capital Outlay	32,589	10,000	20,000	$20,000
Pool		25,380	0	
Total	130,531	186,369	167,294	
Cemetery				
Salaries	43,427	49,997	51,450	$1,029
Contractual	7,369	6,183	8,000	
Commodities	12,153	12,096	13,000	
Capital Outlay			2,000	
Total	62,949	68,276	74,450	
Street Lighting				
Salaries				
Contractual	54,145	56,000	56,000	
Commodities				
Capital Outlay				
Total	54,145	56,000	56,000	
City Water				
Salaries				
Contractual	5,040	5,000	7,500	
Commodities				
Capital Outlay				
Total	5,040	5,000	7,500	
Page 1 - Total	2,046,453	2,292,328	2,433,445	

City of Kingman 2024

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024	
Expenditures:				
Sanitation				
Salaries				
Contractual	924	2,000	4,000	
Commodities				
Capital Outlay				
Total	924	2,000	4,000	
Ambulance				
Salaries	588,278	692,990	742,055	$9,950
Contractual	67,404	81,310	93,175	
Commodities	88,534	99,650	100,150	
Capital Outlay		12,400	0	
Transfer to Amb. Reserve Fund			0	$20,000
Total	744,216	886,350	935,380	
Transportation				
Salaries	100,023	110,110	106,628	$1,372
Contractual	3,556	7,500	7,500	
Commodities	9,856	11,340	12,000	
Capital Outlay		15,300	3,000	
Total	113,435	144,250	129,128	
Extended Budget Authority				
Extended Budget Authority		100,000	0	
Total	0	100,000	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	858,575	1,132,600	1,068,508	
Page 1 -Total	2,046,453	2,292,328	2,433,445	
Grand Total	2,905,028	3,424,928	3,501,953	

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

City of Kingman 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	56,897	73,628	39,076
Receipts:			
Ad Valorem Tax	38,776	4,999	xxxxxxxxxxxxxxxx
Delinquent Tax	377		
Motor Vehicle Tax	6,403	6,726	784
Recreational Vehicle Tax	85	91	10
16/20M Vehicle Tax	23	95	10
Commercial Vehicle Tax	439	405	53
Watercraft Tax			0
TIF	2,384		
Special Assessments	110,740	113,522	111,122
Interest on Idle Funds	1,026		
Neighborhood Revitalization Rebate	(710)	-68	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	159,543	125,770	111,979
Resources Available:	216,440	199,398	151,055
Expenditures:			
Principal	100,000	100,000	100,000
Interest	42,812	40,322	37,812
Cash Reserve Adjustment		20,000	0
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	142,812	160,322	137,812
Unencumbered Cash Balance Dec 31	73,628	39,076	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	177,812	160,322	137,812
			137,812
			0
		0.0%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget Library	Actual for 2022	Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,929	3,360	136
Receipts:			
Ad Valorem Tax	104,027	106,275	xxxxxxxxxxxxxxxx
Delinquent Tax	2,216	0	
Motor Vehicle Tax	16,564	18,181	16,661
Recreational Vehicle Tax	219	272	222
16/20M Vehicle Tax	244	284	203
Commercial Vehicle Tax	1,136	1,215	1,133
Watercraft Tax			0
Excise Tax	1		
TIF	7,153		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(2,129)	-1,451	-1,493
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	129,431	124,776	16,726
Resources Available:	131,360	128,136	16,862
Expenditures:			
Appropriation to Library	128,000	128,000	128,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	128,000	128,000	128,000
Unencumbered Cash Balance Dec 31	3,360	136	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	128,000	128,000	128,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	128,000
		Tax Required	111,138
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	111,138

CPA Summary

City of Kingman 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Fund Control	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	146,448	33,130	26,979
Receipts:			
Ad Valorem Tax	24,162	34,015	xxxxxxxxxxxxxxxxx
Delinquent Tax	228	0	
Motor Vehicle Tax	2,914	4,870	5,333
Recreational Vehicle Tax	39	66	71
16/20M Vehicle Tax	984	69	65
Commercial Vehicle Tax	200	293	363
Watercraft Tax			0
TIF	1,727		
Additional Cash Carry Estimate			75,000
Interest on Idle Funds	297	0	
Neighborhood Revitalization Rebate	-514	-464	-200
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	30,037	38,849	80,632
Resources Available:	176,485	71,979	107,611
Expenditures:			
Personal Services		5,000	
Commodities		10,000	
Contractual Services	143,355	5,000	
Capital Outlay		25,000	122,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	143,355	45,000	122,500
Unencumbered Cash Balance Dec 31	33,130	26,979	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	33,000	45,000	122,500
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	122,500
		Tax Required	14,889
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	14,889

Adopted Budget 0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

City of Kingman 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	90,946	90,698	73,168
Receipts:			
State of Kansas Gas Tax	78,874	77,470	76,900
County Transfers Gas		0	0
Interest on Idle Funds	213		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**79,087**	**77,470**	**76,900**
Resources Available:	**170,033**	**168,168**	**150,068**
Expenditures:			
Contractual		20,000	20,000
Capital Outlay	49,335	20,000	40,000
Transfer to Street Improvement	30,000	50,000	50,000
Street Sealing		5,000	5,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**79,335**	**95,000**	**115,000**
Unencumbered Cash Balance Dec 31	90,698	73,168	35,068
2022/2023/2024 Budget Authority Amoun	120,000	95,000	115,000

0

Adopted Budget

Special Parks	Actual for 2022	Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	60,763	14,438	438
Receipts:			
Alcohol Tax	9,106	6,000	6,000
Donations	20,522		
Grants	5,980		
Reimbursements	2,080		
Interest on Idle Funds	12		
Additional Cash Carry Estimate			15,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**37,700**	**6,000**	**21,000**
Resources Available:	**98,463**	**20,438**	**21,438**
Expenditures:			
Commodities			
Contractual Services	84,025	20,000	21,000
Capital Outlay			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**84,025**	**20,000**	**21,000**
Unencumbered Cash Balance Dec 31	14,438	438	438
2022/2023/2024 Budget Authority Amoun	68,000	20,000	21,000

See Tab A

CPA Summary

2022 excess was caused by waiting for project grants. Auditor found no budget violation due to this circumstance

City of Kingman 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget TIF District	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	522,579	166,285	25,313
Receipts:			
TIF Increment Funding	155,485	140,000	150,000
Additional Cash Carry Estimate			100,000
Interest on Idle Funds	632		
Miscellaneous	5,125		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**161,242**	**140,000**	**250,000**
Resources Available:	**683,821**	**306,285**	**275,313**
Expenditures:			
Contractual Services	157,086	60,000	25,000
Commodities	7,721	10,000	15,000
Capital Outlay	352,729	120,000	145,000
Transfer to TIF Debt Service		90,972	89,330
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**517,536**	**280,972**	**274,330**
Unencumbered Cash Balance Dec 31	166,285	25,313	983
2022/2023/2024 Budget Authority Amoun	690,000	280,972	274,330

Adopted Budget

Conv. & Tourism	Actual for 2022	Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	18,553	20,875	13,375
Receipts:			
Transient Guest Tax	17,221	18,000	18,000
Interest on Idle Funds	41		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**17,262**	**18,000**	**18,000**
Resources Available:	**35,815**	**38,875**	**31,375**
Expenditures:			
Commodities	1,696		
Contractual	13,244	2,500	2,500
Capital Outlay			
Tourism Promotion		5,000	5,000
Event Grants		18,000	18,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**14,940**	**25,500**	**25,500**
Unencumbered Cash Balance Dec 31	20,875	13,375	5,875
2022/2023/2024 Budget Authority Amoun	32,500	25,500	25,500

CPA Summary

City of Kingman 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	49,358	74,550	26,937
Receipts:			
Ad Valorem Tax	212,945	232,199	xxxxxxxxxxxxxxxx
Delinquent Tax	5,033	0	
Motor Vehicle Tax	38,312	42,119	36,402
Recreational Vehicle Tax	507	568	485
16/20M Vehicle Tax	661	593	445
Commercial Vehicle Tax	2,628	2,536	2,476
Watercraft Tax			0
Excise Tax	3		
TIF	14,928		
Interest on Idle Funds	562		
Neighborhood Revitalization Rebate	-4,444	-3,170	-2,027
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	271,135	274,845	37,781
Resources Available:	320,493	349,395	64,718
Expenditures:			
Social Security	33,343	38,300	36,300
Workers Compensation	18,541	28,000	30,000
KPERS	44,504	39,550	32,000
Unemployment	2,031	3,500	3,500
Health Insurance	128,624	188,000	88,000
Flex One Plan	1,300	1,200	1,500
Life Insurance		690	1,000
Dental Insurance		4,860	3,000
Library Benefit	17,600	18,358	20,325
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	245,943	322,458	215,625
Unencumbered Cash Balance Dec 31	74,550	26,937	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	300,933	322,458	215,625
			215,625
			150,907
		0.0%	0
		Amount of 2023 Ad Valorem Tax	150,907

Adopted Budget Airport Fund	Actual for 2022	Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	55,443	53,353	9,503
Receipts:			
Ad Valorem Tax	38,171	50,065	xxxxxxxxxxxxxxxx
Delinquent Tax	1,132	0	
Motor Vehicle Tax	6,332	7,405	7,849
Recreational Vehicle Tax	84	100	105
16/20M Vehicle Tax	119	104	96
Commercial Vehicle Tax	434	446	534
Watercraft Tax			0
Excise Tax	1		
TIF	2,625		
Use of Property	47,284	45,000	45,000
Fuel Sales	28,178	14,000	15,000
Permits	1,000	500	500
Interest on Idle Funds	43	812	
Neighborhood Revitalization Rebate	-781	-683	-967
Miscellaneous	2,519		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	127,141	117,749	68,117
Resources Available:	182,584	171,102	77,620
Expenditures			
Personal Services	17,903	20,599	19,600
Contractual Services	44,521	74,000	65,000
Commodities	35,507	32,000	35,000
Capital Outlay		5,000	5,000
Lease Purchase Hangers	11,300	0	0
Transfer to Airport Improvement	20,000	30,000	25,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	129,231	161,599	149,600
Unencumbered Cash Balance Dec 31	53,353	9,503	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	135,526	161,599	149,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	149,600
		Tax Required	71,980
	Delinquent Comp Rate	0.0%	0
		Amount of 2023 Ad Valorem Tax	71,980

CPA Summary

City of Kingman 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Econ. Development	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024	
Unencumbered Cash Balance Jan 1	190,542	174,777	143,613	
Receipts:				
Sales Tax	109,664	80,000	80,000	
Land Lease	6,378	6,000	6,000	
Interest on Idle Funds	399			
Miscellaneous	970			
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**117,411**	**86,000**	**86,000**	
Resources Available:	**307,953**	**260,777**	**229,613**	
Expenditures:				
Contractual Services	61,680	18,000	18,000	
Commodities	0	2,000	2,000	
Capital Outlay	30,331	30,000	30,000	
Transfer to Eco Devo Director Fund	38,164	39,164	87,000	
Property Abatements		20,000	20,000	$20,000
Donation to Kingman Theater		5,000	5,000	$5,000
Transfer to Kingman Land Bank	3,001	3,000	3,000	
Cash Forward (2024 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**133,176**	**117,164**	**165,000**	
Unencumbered Cash Balance Dec 31	174,777	143,613	64,613	
2022/2023/2024 Budget Authority Amoun	139,000	117,164	165,000	

Adopted Budget

Eco Devo Director	Actual for 2022	Estimate for 2023	Proposed Budget Year for 2024	
Unencumbered Cash Balance Jan 1	5,309	22,996	8,377	
Receipts:				
Other Share	38,164	39,164	43,500	
City Share	38,164	39,164	43,500	
Reimbursed Expenses	18,581			
Small City Contributions	2,000	2,000		
Interest on Idle Funds	13			
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**96,922**	**80,328**	**87,000**	
Resources Available:	**102,231**	**103,324**	**95,377**	
Expenditures:				
Personal Services	66,753	69,947	75,916	$1,074
Contractual Services	12,350	20,000	13,510	
Commodities	132	5,000	1,200	
Cash Forward (2024 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**79,235**	**94,947**	**90,626**	
Unencumbered Cash Balance Dec 31	22,996	8,377	4,751	
2022/2023/2024 Budget Authority Amoun	79,508	94,947	90,626	

CPA Summary

City of Kingman 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Kingman Land Bank**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,975	5,976	0
Receipts:			
Transfer from Eco Devo Fund	3,001	3,000	3,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,001	3,000	3,000
Resources Available:	5,976	8,976	3,000
Expenditures:			
Contractual Services		8,976	3,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	8,976	3,000
Unencumbered Cash Balance Dec 31	5,976	0	0
2022/2023/2024 Budget Authority Amoun	3,000	8,976	3,000

Adopted Budget

0	Actual for 2022	Estimate for 2023	Proposed Budget Year for 2024
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 Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amoun	0	0	0

CPA Summary

City of Kingman 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024	
Unencumbered Cash Balance Jan 1	1,253,998	1,148,446	947,241	
Receipts:				
Charges for Services	629,520	585,000	600,000	
Reimbursements	170			
Licenses and Permits		500	500	
Turn on Service Charges		1,800	1,800	
Interest on Idle Funds	8,250	28,000	8,000	
Miscellaneous	3,216	1,000		
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**641,156**	**616,300**	**610,300**	
Resources Available:	**1,895,154**	**1,764,746**	**1,557,541**	
Expenditures:				
Production				
Personal Services	0	1,000	1,000	
Contractual Services	61,767	78,429	78,250	
Commodities	9,491	16,100	17,600	
Transmission				
Personal Services	179,894	196,762	217,204	$2,796
Contractual Services	40,636	40,000	42,000	
Commodities	45,539	40,000	43,000	
Capital Outlay		20,000	20,000	
Administrative				
Personal Services	130,588	150,888	147,906	$2,094
Contractual Services	18,106	32,100	32,100	
Commodities	24,100	17,226	22,250	
Capital Outlay				
Franchise Fee	31,587	30,000	30,000	
Transfer to Water Surplus Fund	190,000	175,000	125,000	
Transfer to Mun. Equip. Reserve Fund	15,000	15,000	15,000	
Cybersecurity Measures		5,000	5,000	
Cash Forward (2024 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**746,708**	**817,505**	**796,310**	
Unencumbered Cash Balance Dec 31	1,148,446	947,241	761,231	
2022/2023/2024 Budget Authority Amount	750,309	817,505	796,310	

CPA Summary

City of Kingman 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024	
Unencumbered Cash Balance Jan 1	2,070,550	1,855,310	1,248,076	
Receipts:				
Charges for Services	6,571,400	5,822,000	6,300,000	
Kansas Power Pool	615,851	138,588	138,588	
Licences and Permits	525	800	500	
Reimbursements	53,933	0		
Turn on Service Charges		12,000	12,000	
Use of Property		4,000	4,000	
Interest on Idle Funds	18,390	49,594		
Miscellaneous	14,360			
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**7,274,459**	**6,026,982**	**6,455,088**	
Resources Available:	**9,345,009**	**7,882,292**	**7,703,164**	
Expenditures:				
Production				
Personal Services	512,459	552,057	552,542	$7,458
Contractual Services	4,412,843	3,576,033	3,637,586	
Commodities	801,504	398,000	376,600	
Capital Outlay			100,000	
Transmission				
Personal Services	317,228	412,041	394,720	$5,280
Contractual Services	63,012	138,564	150,000	
Commodities	153,411	238,750	240,000	
Capital Outlay			50,000	
Administrative				
Personal Services	149,483	165,271	172,598	$2,402
Contractual Services	56,555	52,000	58,000	
Commodities	54,759	40,000	42,000	
Capital Outlay				
Franchise Fee	135,000	135,000	135,000	
Cybersecurity Measures	0	5,000	5,000	
Trans. To Mun. Equip. Reserve	0	10,000	30,000	
Trans. To Light Prin. & Int. Fund	238,910	290,000	539,526	
Trans. To Light Surplus Fund	594,535	614,000	185,200	
Trans. To Electric Improvement Fd.	0	7,500	0	
Cash Forward (2024 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**7,489,699**	**6,634,216**	**6,668,772**	
Unencumbered Cash Balance Dec 31	1,855,310	1,248,076	1,034,392	
2022/2023/2024 Budget Authority Amoun	7,939,275	6,634,216	6,668,772	

CPA Summary

City of Kingman 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Waste Water Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024	
Unencumbered Cash Balance Jan 1	353,997	352,146	328,381	
Receipts:				
Charges for Services	702,577	690,000	690,000	
Sewer Taps	540	500	500	
Interest on Idle Funds	1,232	4,790		
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**704,349**	**695,290**	**690,500**	
Resources Available:	**1,058,346**	**1,047,436**	**1,018,881**	
Expenditures:				
Treatment Plant				
Personal Services	79,330	87,531	90,000	$1,171
Contractual Services	125,468	134,200	139,200	
Commodities	22,969	50,000	50,000	
Capital Outlay		5,000	5,000	
Collection System				
Personal Services	41,433	75,210	70,000	$989
Contractual Services	92,824	85,320	85,250	
Commodities	26,204	24,030	26,000	
Capital Outlay	135			
Administration				
Personal Services	19,038	21,344	25,000	$324
Contractual Services	15,688	28,000	28,000	
Commodities	22,530	14,000	22,000	
Capital Outlay				
Franchise Fee	35,291	35,000	35,000	
Trans to Equip. Reserve Fund	10,000	10,000	10,000	
Trans to Disp Sys Debt Serv Fund	65,290	77,220	70,840	
Trans to Disposal Replace Fund	150,000	67,200	75,000	
Cybersecurity Measures		5,000	5,000	
Cash Forward (2024 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**706,200**	**719,055**	**736,290**	
Unencumbered Cash Balance Dec 31	352,146	328,381	282,591	
2022/2023/2024 Budget Authority Amount	710,655	719,055	736,290	

CPA Summary

City of Kingman

NON-BUDGETED FUNDS (A)

2024

(Only the actual budget year for 2022 is reported)

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	151	Cash Balance Jan 1	12,676	Cash Balance Jan 1	125	Cash Balance Jan 1	18,499	Cash Balance Jan 1	2,414	33,865
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Miscellaneous	2,000	Training Fees & Misc	11,417	Miscellaneous	389	VIN Fees	8,580	Interest Income	12	
		Reimbursements	331			Interest Income	67			
		Donations	0							
Total Receipts	2,000	Total Receipts	11,748	Total Receipts	389	Total Receipts	8,647	Total Receipts	12	22,796
Resources Available:	2,151	Resources Available:	24,424	Resources Available:	514	Resources Available:	27,146	Resources Available	2,426	56,661
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Safety Awards	1,985	Commodities	9,835	Miscellaneous	437	Commodities	12,177	Commodities	1,630	
		Capital Outlay	2,279							
Total Expenditures	1,985	Total Expenditures	12,114	Total Expenditures	437	Total Expenditures	12,177	Total Expenditures	1,630	28,343
Cash Balance Dec 31	166	Cash Balance Dec 31	12,310	Cash Balance Dec 31	77	Cash Balance Dec 31	14,969	Cash Balance Dec 31	796	28,318 **
										28,318 **

**Note: These two block figures should agree.

CPA Summary

City of Kingman

NON-BUDGETED FUNDS (B)

2024

(Only the actual budget year for 2022 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	153,961	Cash Balance Jan 1	10,032	Cash Balance Jan 1	38,264	Cash Balance Jan 1	1,064,604	Cash Balance Jan 1	-89,533	1,177,328
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	814	Diversion Fees	5,170	Interest Income	578	Interest Income	7,552	State of KS Grants	171,648	
Donations	500	Court Costs	22,136	Grants	45,000	Reimbursements	642,461	Interest Income	129	
		Fines	44,627					Trans from Airport Fd	20,000	
		Restitution	1,454					Trans from Air P&I	37,886	
		Attorney Fees	4,821							
		KBI Fees	3,614							
		Law Enf. Train Fees	7,546							
		Reinstatement Fees	732							
		State Admin Fees	337							
		Comm Correct Fund	2,500							
		Miscellaneous	4,462							
Total Receipts	1,314	Total Receipts	97,399	Total Receipts	45,578	Total Receipts	650,013	Total Receipts	229,663	1,023,967
Resources Available:	155,275	Resources Available:	107,431	Resources Available:	83,842	Resources Available:	1,714,617	Resources Available:	140,130	2,201,295
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Pmts to City of KM	81,723	Principal	45,000	Health/Dental Premium	193,028	Construction Costs	85,052	
		Pmts to State of KS	14,698	Interest	956	Life Ins. Premium	1,021			
		Miscellaneous	36	Trans To Airport Imp	37,886	Health Ins. Claims	501,515			
Total Expenditures	0	Total Expenditures	96,457	Total Expenditures	83,842	Total Expenditures	695,564	Total Expenditures	85,052	960,915
Cash Balance Dec 31	155,275	Cash Balance Dec 31	10,974	Cash Balance Dec 31	0	Cash Balance Dec 31	1,019,053	Cash Balance Dec 31	55,078	1,240,380 **
										1,240,380 **

**Note: These two block figures should agree.

Notes

Airport Improvement is in a deficit due to processing time for grants that were not received until 2022.

City of Kingman

NON-BUDGETED FUNDS (C)

2024

(Only the actual budget year for 2022 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	183,815	Cash Balance Jan 1	99,681	Cash Balance Jan 1	2,402,505	Cash Balance Jan 1	0	Cash Balance Jan 1	6,392	2,692,393
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Cemetery Endowment	2,450	Meter Deposits	438,014	Interest Income	23,424	Grants	82,722	Bond Proceeds	39,484	
Cemetery Cap Imp.	0	Sales Tax	293,528	Trans from Water Fd	190,000	Bond Proceeds	400,000			
Bowren Fund	26	Cafeteria Plan Reimb	6,210							
Keys Estate Fund	8	Payroll Closing	883,694							
Total Receipts	2,484	Total Receipts	1,621,446	Total Receipts	213,424	Total Receipts	482,722	Total Receipts	39,484	2,359,560
Resources Available:	186,299	Resources Available:	1,721,127	Resources Available:	2,615,929	Resources Available:	482,722	Resources Available:	45,876	5,051,953
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Cemetery Endowment	0	Meter Deposits	437,408	Trans to Cap Imp Fd	40,000	Contractual	482,256	Contractual Services	31,948	
Cemetery Cap. Imp.	0	Sales Tax	297,479							
Bowren Fund	25	Cafeteria Plan Reimb.	3,486							
Keys Estate Fund	25	Payroll Closing	875,413							
Total Expenditures	50	Total Expenditures	1,613,786	Total Expenditures	40,000	Total Expenditures	482,256	Total Expenditures	31,948	2,168,040
Cash Balance Dec 31	186,249	Cash Balance Dec 31	107,341	Cash Balance Dec 31	2,575,929	Cash Balance Dec 31	466	Cash Balance Dec 31	13,928	2,883,913 **
										2,883,913 **

**Note: These two block figures should agree.

CPA Summary

City of Kingman

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-D

(1) Fund Name: Light P&I Fund		(2) Fund Name: Light Surplus		(3) Fund Name: Disposal Debt Service		(4) Fund Name: Disposal Replacement		(5) Fund Name: Street Improvement		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	702,746	Cash Balance Jan 1	1,420,325	Cash Balance Jan 1	390,717	Cash Balance Jan 1	1,172,558	Cash Balance Jan 1	136,242	3,822,588
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	5,676	Interest Income	13,960	Interest Income	2,691	Interest Income	9,597	Interest Income	98	
Miscellaneous	6	Trans from Lt Fund	594,535	Trans from Disp Fund	65,290	Trans from Disp Fund	150,000	Tran from Sp Hwy Fd	30,000	
Trans from Light Fd	238,910									
Total Receipts	244,592	Total Receipts	608,495	Total Receipts	67,981	Total Receipts	159,597	Total Receipts	30,098	1,110,763
Resources Available:	947,338	Resources Available:	2,028,820	Resources Available:	458,698	Resources Available:	1,332,155	Resources Available:	166,340	4,933,351
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Principal	425,000	Contractual Services	563,414	Principal	260,000	Contractual	35,593	Construction Cost	357,501	
Interest	54,160	Principal	10,174	Interest	7,532	Capital Outlay	112,421			
		Interest	49,254			Trans. To Cap. Imp.	20,000			
Total Expenditures	479,160	Total Expenditures	622,842	Total Expenditures	267,532	Total Expenditures	168,014	Total Expenditures	357,501	1,895,049
Cash Balance Dec 31	468,178	Cash Balance Dec 31	1,405,978	Cash Balance Dec 31	191,166	Cash Balance Dec 31	1,164,141	Cash Balance Dec 31	-191,161	3,038,302 **
									See Tab B	3,038,302 **

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

CPA Summary

City of Kingman

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2022 is reported)

2024

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	203,383	Cash Balance Jan 1	28,368	Cash Balance Jan 1	76,147	Cash Balance Jan 1	34,920	Cash Balance Jan 1	20,520	363,338
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	126	Interest Income	202	Interest Income	618	Interest Income	184	Interest Income	257	
Lease	48,161	Trans Water Fund	15,000	Miscellaneous	1,861			Trans from Equip Res	18,222	
Trans Disp Replace	20,000	Trans Disp Fund	10,000							
Trans Water Surplus	40,000									
Total Receipts	108,287	Total Receipts	25,202	Total Receipts	2,479	Total Receipts	184	Total Receipts	18,479	154,631
Resources Available	311,670	Resources Available	53,570	Resources Available	78,626	Resources Available	35,104	Resources Available	38,999	517,969
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	231,455	Trans to Fire Reserve	18,222			Commodities	10,916			
		Equip Improvement	5,000							
Total Expenditures	231,455	Total Expenditures	23,222	Total Expenditures	0	Total Expenditures	10,916	Total Expenditures	0	265,593
Cash Balance Dec 31	80,215	Cash Balance Dec 31	30,348	Cash Balance Dec 31	78,626	Cash Balance Dec 31	24,188	Cash Balance Dec 31	38,999	252,376 **
										252,376 **

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

CPA Summary

City of Kingman

NON-BUDGETED FUNDS (F)

(Only the actual budget year for 2022 is reported)

2024

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	11,377	Cash Balance Jan 1	216,944	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		228,321
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
CDBG Grant	92,862	ARPA Grant	216,858	Bond Proceeds	10,000	Proceeds	1,908,888			
Miscellaneous	2,193	Interest Income	3,181							
Trans From Gen Fd	22,780									
Total Receipts	117,835	Total Receipts	220,039	Total Receipts	10,000	Total Receipts	1,908,888	Total Receipts	0	2,256,762
Resources Available:	129,212	Resources Available:	436,983	Resources Available:	10,000	Resources Available:	1,908,888	Resources Available:	0	2,485,083
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Project Costs	95,034			Contractual	6,869	Principal	1,855,000			
Trans to Gen Fd	22,780					Interest	53,888			
Total Expenditures	117,814	Total Expenditures	0	Total Expenditures	6,869	Total Expenditures	1,908,888	Total Expenditures	0	2,033,571
Cash Balance Dec 31	11,398	Cash Balance Dec 31	436,983	Cash Balance Dec 31	3,131	Cash Balance Dec 31	0	Cash Balance Dec 31	0	451,512 **
										451,512 **

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

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

City of Kingman

will meet on September 14, 2023 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	2,905,430	49.212	3,424,928	51.719	3,501,953	1,106,116	54.421
Debt Service	142,812	0.272	160,322	0.286	137,812		
Library	128,000	5.789	128,000	6.084	128,000	111,138	5.468
Employee Benefits	245,943	12.649	322,458	13.293	215,625	150,907	7.425
Airport Fund	129,231	2.727	161,599	2.866	149,600	71,980	3.541
Flood Control	143,355	1.853	45,000	1.947	122,500	14,889	0.733
Special Highway	79,335		95,000		115,000		
Special Parks	84,025		20,000		21,000		
TIF District	517,536		280,972		274,330		
Conv. & Tourism	14,940		25,500		25,500		
Econ. Development	133,176		117,164		165,000		
Eco Devo Director	79,235		94,947		90,626		
Kingman Land Bank			8,976		3,000		
Water Utility	746,708		817,505		796,310		
Electric Utility	7,489,699		6,634,216		6,668,772		
Waste Water Utility	706,200		719,055		736,290		
Non-Budgeted Funds-A	28,343						
Non-Budgeted Funds-B	960,915						
Non-Budgeted Funds-C	2,168,040						
Non-Budgeted Funds-D	1,895,049						
Non-Budgeted Funds-E	265,593						
Non-Budgeted Funds-F	2,033,571						
Totals	20,897,136	72.502	13,055,642	76.195	13,151,318	1,455,030	71.588
						*Revenue Neutral Rate***	*68.849*
Less: Transfers	1,414,900		1,710,656		1,611,396		
Net Expenditure	19,482,236		11,344,986		11,539,922		
Total Tax Levied	1,243,438		1,330,973		xxxxxxxxxxxxxxxx		
Assessed Valuation	17,629,554		18,364,473		20,325,144		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	4,220,000		3,423,825		5,120,000		
Revenue Bonds	0		0		0		
Other	2,355,000		879,737		839,106		
Lease Purchase Principal	200,441		73,438		178,421		
Total	6,775,441		4,377,000		6,137,527		

*Tax rates are expressed in mills

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

Adrian Harrel

City Official Title: Mayor

City of Kingman 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	1,091,258	53.690	14,858
Debt Service			0
Library	109,645	5.395	1,493
Employee Benefits	148,880	7.325	2,027
Airport Fund	71,013	3.494	967
Flood Control	14,689	0.723	200
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	1,435,485	70.626	19,545

2023 July 1 Valuation: 20,325,144

Valuation Factor: 20,325.144

Neighborhood Revitalization Subj to Rebate: 276,729

Neighborhood Revitalization factor: 276.729

**This information comes from the 2024 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. 2023-16

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 68.849 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 14, 2023, 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 71.588 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 14th day of September and SIGNED by the Mayor.

Mayor

Attested:

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 14, 2023.

Resolution No. 2023-16

Governing Body Member	Yes	No	No Vote
Stan Hacker	✓		
Adrian Harrel	✓		
Merlin McFarland	✓		
Sean Wallace	✓		
Jon Wollen	✓		
TOTAL			

Certified:

Cindy Consardy

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 17 day of Aug., 2023.

Second Publication
Wasmade on the .....day of....., 2023.

Third Publication
Was made on the .....day of ....., 2023.

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

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

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

Total Publication Fee $... 22.40

Subscribed and Sworn to before me this 17th Day of August, 2023.

Stephanie Jump
Notary Public

NOTARY PUBLIC - State of Kansas
STEPHANIE JUMP
My Appt. Expires 12-3-2023

Published in the Kingman Leader-Courier Thursday, August 17, 2023) 1t

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of
City of Kingman
will meet on September 14, 2023 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	2,905,430	49.212	3,424,928	51.719	3,626,868	1,232,711	60.650
Debt Service	142,812	0.272	160,322	0.286	167,812	16,985	0.836
Library	128,000	5.789	128,000	6.084	130,000	113,165	5.568
Employee Benefits	245,943	12.649	322,458	13.293	315,623	150,907	7.425
Airport Fund	129,231	2.727	161,599	2.866	155,000	77,453	3.811
Flood Control	143,355	1.853	45,000	1.947	125,000	17,423	0.857
Special Highway	79,335		95,000		115,000		
Special Parks	84,025		20,000		21,000		
TIF District	517,536		280,972		274,330		
Conv. & Tourism	14,940		25,500		25,500		
Econ. Development	133,176		117,164		136,300		
Eco Devo Director	79,235		94,947		91,700		
Kingman Land Bank			8,976		3,000		
Water Utility	746,708		817,103		801,200		
Electric Utility	7,489,699		6,634,216		6,683,912		
Waste Water Utility	706,200		719,055		736,290		
Non-Budgeted Funds-A	28,343						
Non-Budgeted Funds-B	960,915						
Non-Budgeted Funds-C	2,168,040						
Non-Budgeted Funds-D	1,805,049						
Non-Budgeted Funds-E	265,593						
Non-Budgeted Funds-F	2,033,571						
Totals	20,697,136	72.502	13,055,642	76.193	13,308,717	1,608,644	79.147
					*Revenue Neutral Rate**		68.849
Less: Transfers	1,414,900		1,710,656		1,616,396		
Net Expenditure	19,482,236		17,344,986		11,692,321		
Total Tax Levied	1,243,438		1,330,973		xxxxxxxxxxxxxxxxx		
Assessed Valuation	17,629,554		18,364,473		20,325,144		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	4,220,000		3,423,825		5,120,000		
Revenue Bonds	0		0		0		
Other	2,555,000		879,737		839,106		
Lease Purchase Principal	200,441		73,438		178,421		
Total	6,775,441		4,377,000		6,137,527		

*Tax rates are expressed in mills
***Revenue Neutral Rate as defined by KSA 79-2988*

Adrian Harvel
City Official Title: Mayor