# CITY OF KINGMAN, KANSAS

## FINANCIAL STATEMENT

## FOR THE YEAR ENDED
## DECEMBER 31, 2025



LOYD GROUP, LLC

Certified Public Accountants

# CITY OF KINGMAN, KANSAS
# CITY OF THE SECOND CLASS
# For the Year Ended December 31, 2025

## BOARD OF CITY COMMISSIONERS

| | | |
|---|---|---|
| Adrian Harrel<br>Commissioner | Jon Wollen<br>Mayor | Merlin McFarland<br>Commissioner |
| Sean Wallace<br>Commissioner | | Tracy Winsor<br>Vice Mayor |

## CITY OFFICERS

| | | |
|---|---|---|
| Laura Fitch<br>Treasurer | Greg Graffman<br>City Manager | Cody Smith<br>Attorney |
| David Lux<br>Police Chief | Zachary Bieghler<br>City Clerk | James Mathis<br>Municipal Judge |

# CITY OF KINGMAN, KANSAS

## For the Year Ended December 31, 2025

## TABLE OF CONTENTS


| | | Page Numbers |
|---|---|---|
| | Independent Auditor's Report | 1 – 3 |
| | **FINANCIAL SECTION** | |
| Statement 1 | Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis | 4 – 6 |
| | Notes to Financial Statement | 7 – 14 |
| | **REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION** | |
| Schedule 1 | Summary of Expenditures – Actual and Budget – Regulatory Basis | 15 |
| Schedule 2 | Schedule of Receipts and Expenditures – Actual and Budget – Regulatory Basis | |
| | **General Fund** | |
| 2-1 | General Fund | 16 – 18 |
| | **Special Purpose Funds** | |
| 2-2 | Airport Operations Fund | 19 |
| 2-3 | City Safety Fund | 20 |
| 2-4 | Convention and Tourism Fund | 21 |
| 2-5 | Employee Benefit Fund | 22 |
| 2-6 | EMS Training Fund | 23 |
| 2-7 | Flood Control Fund | 24 |
| 2-8 | Grants Fund | 25 |
| 2-9 | Collaborative Grant Fund | 26 |
| 2-10 | Health and Life Management Fund | 27 |
| 2-11 | Insurance Proceeds Fund | 28 |
| 2-12 | Law Enforcement Trust Fund | 29 |
| 2-13 | Opioid Settlement Fund | 30 |
| 2-14 | Progress Kingman Fund | 31 |
| 2-15 | Library Fund | 32 |
| 2-16 | Special Highway Fund | 33 |
| 2-17 | Special Park Fund | 34 |
| 2-18 | Economic Development Fund | 35 |
| 2-19 | Economic Development Director Fund | 36 |
| 2-20 | Economic Development Activity Fund | 37 |
| 2-21 | ARPA Fund | 38 |
| 2-22 | Kingman Land Bank Fund | 39 |
| 2-23 | Fire Department Trust Fund | 40 |
| 2-24 | Municipal Court Fund | 41 |
| 2-25 | EMS Operating Fund | 42 |

## CITY OF KINGMAN, KANSAS

## For the Year Ended December 31, 2025

## TABLE OF CONTENTS (CONTINUED)

**REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION (CONT.)**


| | | Page Numbers |
|---|---|---|
| | **Bond and Interest Funds** | |
| 2-26 | Bond and Interest Fund | 43 |
| | **Capital Project Funds** | |
| 2-27 | Police Reserve Fund | 44 |
| 2-28 | Ambulance Reserve Fund | 45 |
| 2-29 | Fire Reserve Fund | 46 |
| 2-30 | Municipal Equipment Reserve Fund | 47 |
| 2-31 | Airport Improvement Fund | 48 |
| 2-32 | Street Improvement Fund | 49 |
| 2-33 | TIF Fund | 50 |
| 2-34 | TIF Improvement Fund | 51 |
| 2-35 | TIF Debt Fund | 52 |
| 2-36 | Capital Improvement Fund | 53 |
| | **Trust Funds** | |
| 2-37 | Cemetery Endowment Fund | 54 |
| 2-38 | Cemetery Capital Improvement Fund | 55 |
| 2-39 | Bowren Interest Fund | 56 |
| 2-40 | Keys Estate Fund | 57 |
| | **Business Funds** | |
| 2-41 | Water Fund | 58 |
| 2-42 | Water Surplus Fund | 59 |
| 2-43 | Light Fund | 60 – 61 |
| 2-44 | Light Principal and Interest Fund | 62 |
| 2-45 | Light Surplus Fund | 63 |
| 2-46 | Light Improvement Fund | 64 |
| 2-47 | Disposal System Fund | 65 |
| 2-48 | Disposal System Debt Service Fund | 66 |
| 2-49 | Disposal Replacement Fund | 67 |
| | **Agency Funds** | |
| Schedule 3 | Summary of Receipts and Disbursements – Regulatory Basis | 68 |
| | **Related Municipal Entity** | |
| Schedule 4 | Schedule of Receipts and Expenditures – Actual | 69 – 70 |

LOYD GROUP, LLC

520 S. Main Street
P.O. Box 7
Galva, KS 67443
620-654-7565
www.loyd-group.com

# INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Commission
City of Kingman, Kansas 67068

***Adverse and Unmodified Opinions***

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Kingman, Kansas (City), a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2025 and the related notes to the financial statement.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2025, or changes in financial position and cash flows thereof for the year then ended.

*Unmodified Opinion on Regulatory Basis of Accounting*

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

*Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As discussed in Note 1 of the financial statement, the financial statement is prepared by the City on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts, expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds and schedules of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional

procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Kingman, Kansas as of and for the year ended December 31, 2024 (not presented herein), and have issued their report thereon dated May 20, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2024, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
May 7, 2026

# CITY OF KINGMAN, KANSAS

## SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
**Regulatory Basis**
**For the Year Ended December 31, 2025**

| | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|---|
| GENERAL FUND: | | | | | | | |
| General Fund | $ 844,050 | $ - | $ 2,553,481 | $ 2,584,832 | $ 812,699 | $ 19,981 | $ 832,680 |
| SPECIAL PURPOSE FUNDS: | | | | | | | |
| Airport Operations Fund | 65,699 | - | 170,768 | 166,867 | 69,600 | 2,952 | 72,552 |
| City Safety Fund | 332 | - | - | - | 332 | - | 332 |
| Convention and Tourism Fund | 33,389 | - | 25,201 | 22,605 | 35,985 | 2,233 | 38,218 |
| Employee Benefit Fund | 249,437 | - | 167,120 | 293,650 | 122,907 | - | 122,907 |
| EMS Training Fund | 53,600 | - | 18,450 | 25,695 | 46,355 | 1,082 | 47,437 |
| Flood Control Fund | 16,131 | - | 183,251 | 19,730 | 179,652 | - | 179,652 |
| Grants Fund | 1,481 | - | 194,924 | 187,355 | 9,050 | 14,700 | 23,750 |
| Collaborative Grant Fund | - | - | 299,752 | 275,538 | 24,214 | - | 24,214 |
| Health and Life Management Fund | 1,048,670 | - | 688,427 | 717,212 | 1,019,885 | - | 1,019,885 |
| Insurance Proceeds Fund | - | - | 25,321 | 25,321 | - | - | - |
| Law Enforcement Trust Fund | 12,616 | - | 8,995 | 12,071 | 9,540 | - | 9,540 |
| Opioid Settlement Fund | 16,723 | - | 5,047 | 3,015 | 18,755 | - | 18,755 |
| Progress Kingman Fund | 1,083 | - | 7,226 | 1,652 | 6,657 | - | 6,657 |
| Library Fund | 48 | - | 125,894 | 125,942 | - | - | - |
| Special Highway Fund | 133,936 | - | 78,606 | 76,667 | 135,875 | - | 135,875 |
| Special Park Fund | 19,213 | - | 42,593 | 15,152 | 46,654 | 71 | 46,725 |
| Economic Development Fund | 226,889 | - | 163,873 | 87,528 | 303,234 | 4,162 | 307,396 |
| Economic Development Director Fund | 27,011 | - | 75,301 | 73,649 | 28,663 | 58 | 28,721 |
| Economic Developtment Activity Fund | - | - | 22,520 | 12,880 | 9,640 | - | 9,640 |
| ARPA Fund | - | - | - | - | - | - | - |
| Kingman Land Bank Fund | 21,961 | - | 3,253 | 1,000 | 24,214 | - | 24,214 |
| Fire Department Trust Fund | 107,528 | - | 17,361 | 15,591 | 109,298 | - | 109,298 |
| Municipal Court Fund | 9,996 | - | 136,699 | 133,175 | 13,520 | - | 13,520 |
| EMS Operating Fund | - | - | 1,140,337 | 981,381 | 158,956 | 11,526 | 170,482 |
| Total Special Purpose Funds | 2,045,743 | - | 3,600,919 | 3,273,676 | 2,372,986 | 36,784 | 2,409,770 |
| BOND AND INTEREST FUNDS: | | | | | | | |
| Bond and Interest Fund | 39,754 | - | 119,578 | 140,263 | 19,069 | - | 19,069 |

The notes to the financial statement are an integral part of this statement.

# CITY OF KINGMAN, KANSAS

## SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
**Regulatory Basis**
**For the Year Ended December 31, 2025**

| | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|---|
| CAPITAL PROJECT FUNDS: | | | | | | | |
| Police Reserve Fund | $ 4,761 | $ - | $ 1,769 | $ 712 | $ 5,818 | $ - | $ 5,818 |
| Ambulance Reserve Fund | 32,486 | - | 260 | 32,746 | - | - | - |
| Fire Reserve Fund | 5,762 | - | 19,862 | 6,854 | 18,770 | - | 18,770 |
| Municipal Equipment Reserve Fund | 48,972 | - | 123,665 | 83,629 | 89,008 | - | 89,008 |
| Airport Improvement Fund | 36,933 | - | 209,883 | 176,351 | 70,465 | 40,232 | 110,697 |
| Street Improvement Fund | 180,798 | - | 3,548,998 | 357,599 | 3,372,197 | - | 3,372,197 |
| TIF Fund | 176,487 | - | 200,764 | 178,079 | 199,172 | - | 199,172 |
| TIF Improvement Fund | 424 | - | - | - | 424 | - | 424 |
| TIF Debt Fund | 3,477 | - | 90,109 | 90,040 | 3,546 | - | 3,546 |
| Capital Improvement Fund | 728,221 | - | 229,808 | 31,644 | 926,385 | - | 926,385 |
| Total Capital Project Funds | 1,218,321 | - | 4,425,118 | 957,654 | 4,685,785 | 40,232 | 4,726,017 |
| TRUST FUNDS: | | | | | | | |
| Cemetery Endowment Fund | 136,384 | - | 3,206 | - | 139,590 | - | 139,590 |
| Cemetery Capital Improvement Fund | 23,481 | - | 2,371 | - | 25,852 | - | 25,852 |
| Bowren Interest Fund | 4,201 | - | 47 | - | 4,248 | - | 4,248 |
| Keys Estate Fund | 1,314 | - | 15 | - | 1,329 | - | 1,329 |
| Total Trust Funds | 165,380 | - | 5,639 | - | 171,019 | - | 171,019 |
| BUSINESS FUNDS: | | | | | | | |
| Water Fund | 869,709 | - | 660,419 | 649,988 | 880,140 | 6,814 | 886,954 |
| Water Surplus Fund | 2,549,183 | - | 103,821 | 267,395 | 2,385,609 | - | 2,385,609 |
| Light Fund | 1,825,314 | - | 6,788,971 | 6,407,870 | 2,206,415 | 273,302 | 2,479,717 |
| Light Principal and Interest Fund | 91,815 | - | 287,799 | 199,050 | 180,564 | - | 180,564 |
| Light Surplus Fund | 2,137,238 | - | 558,185 | 135,566 | 2,559,857 | 41,520 | 2,601,377 |
| Light Improvement Fund | 25,591 | - | - | - | 25,591 | - | 25,591 |
| Disposal System Fund | 330,989 | - | 776,394 | 627,855 | 479,528 | 4,372 | 483,900 |
| Disposal System Debt Service Fund | 7,099 | - | 7,516 | - | 14,615 | - | 14,615 |
| Disposal Replacement Fund | 1,303,680 | - | 102,429 | 184,996 | 1,221,113 | - | 1,221,113 |
| Total Business Funds | 9,140,618 | - | 9,285,534 | 8,472,720 | 9,953,432 | 326,008 | 10,279,440 |

The notes to the financial statement are an integral part of this statement.

# CITY OF KINGMAN, KANSAS

## SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
**Regulatory Basis**
**For the Year Ended December 31, 2025**

| | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|---|
| RELATED MUNICIPAL ENTITY: | | | | | | | |
| Kingman Carnegie Library | $ 1,211,561 | $ - | $ 343,474 | $ 303,386 | $ 1,251,649 | $ - | $ 1,251,649 |
| Total Reporting Entity (Excluding Agency Funds) | $ 14,665,427 | $ - | $ 20,333,743 | $ 15,732,531 | $ 19,266,639 | $ 423,005 | $ 19,689,644 |

| | |
|---|---|
| COMPOSITION OF CASH: | |
| Petty Cash | $ 100 |
| Checking Accounts - Peoples Bank & Trust | 751,309 |
| Checking Accounts - Muncipal -Peoples Bank & Trust | 13,519 |
| CDARS | 17,784,144 |
| Related Municipal Entities | 1,251,649 |
| Total Cash | 19,800,721 |
| Less Agency Funds per Schedule 3 | (111,077) |
| Total Reporting Entity (Excluding Agency Funds) | $ 19,689,644 |

The notes to the financial statement are an integral part of this statement.

# CITY OF KINGMAN, KANSAS

## NOTES TO FINANCIAL STATEMENT

## For the Year Ended December 31, 2025

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### *(a) Municipal Financial Reporting Entity*

The City of Kingman is a municipal corporation governed by an elected commission. The regulatory financial statement presents the City of Kingman (the City), a Municipal Financial Reporting Entity, and its related municipal entities. The related municipal entities ae included in the City's reporting entity because they were established to benefit the City and/or its constituents.

Library. The City of Kingman Library Board operates the City's public library. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must also be approved by the City. Complete financial records for the Library Board may be reviewed at the administrative offices of the entity at 455 N Main St, Kingman, KS 67068.

#### *(b) Regulatory Basis Fund Types*

**General Fund** – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

**Special Purpose Fund** – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

**Bond and Interest Fund** – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

**Capital Project Fund** – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

**Business Fund** – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

**Trust Fund** – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

**Agency Fund** – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e. payroll clearing fund, county treasurer tax collection accounts, etc.).

#### *(c) Basis of Accounting*

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

### *(d) Budgetary Information*

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1) Preparation of the budget for the succeeding calendar year on or before August 1st.
2) Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3) Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4) Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the public hearing shall be no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The municipality did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year 2025.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Agency Funds, Trust Funds and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2.

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

## 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### *Compliance with Kansas Statutes*

Deposits were not adequately secured as of December 31, 2025 per statute K.S.A 9-1402 and K.S.A. 9-1405.

The petty cash account had outstanding checks over two years violating K.S.A. 10-815 and K.S.A. 10-816.

## 3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Effective January 1, 2026, K.S.A. 9-1402 authorizes financial institutions to secure depsoits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by 2025 Senate Substitute for House Bill 2152). The City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

*Concentration of credit risk* . State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits* . Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were not legally secured at December 31, 2025.

At December 31, 2025, the City and Library's carrying amount of deposits was $18,548,972 and the bank balance was $18,581,161. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $254,929 was covered by federal depository insurance, $18,326,180 was covered by federal depository insurance in Intrafi ICS, and the remaining $51 was uncollateralized with securities held by the pledging financial institutions' agents in the City's name.

*Custodial credit risk – investments* . For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

### *Restricted Deposits*

Certain deposits of the City's business funds are restricted as to their use. The carrying amount of the restricted assets at December 31, 2025 was $195,179.

## 4. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2025, were as follows:

| Issue | Interest Rates | Date of Issue | Amount of Issue | Date of Final Maturity | Balance Beginning of Year | Additions | Reductions/ Payments | Balance End of Year | Interest Paid |
|---|---|---|---|---|---|---|---|---|---|
| General Obligation Bonds: | | | | | | | | | |
| Series 2019 | 2.50% to 3.00% | 04-09-19 | $ 1,255,000 | 09-01-33 | $ 895,000 | $ - | $ 85,000 | $ 810,000 | $ 25,013 |
| Series 2021 | 2.50% | 09-01-21 | 1,615,000 | 09-01-41 | 430,000 | - | 20,000 | 410,000 | 10,250 |
| Series 2022 | 3.00% | 01-31-22 | 2,135,000 | 09-01-37 | 2,135,000 | - | 135,000 | 2,000,000 | 64,050 |
| TIF Series 2022-B | 2.75% to 3.25% | 05-17-22 | 410,000 | 09-01-27 | 255,000 | - | 82,000 | 173,000 | 8,039 |
| Total General Obligation Bonds | | | | | 3,715,000 | - | 322,000 | 3,393,000 | 107,352 |
| General Obligation Temporary Notes: | | | | | | | | | |
| Series 2025 | 4.00% | 09-01-25 | 3,410,000 | 03-01-27 | - | 3,410,000 | - | 3,410,000 | 61,759 |
| Capital Leases: | | | | | | | | | |
| 2021 Sweeper | 1.75% | 02-25-21 | 201,054 | 02-28-28 | 94,059 | - | 29,135 | 64,924 | 1,432 |
| Police Explorer | 4.73% | 05-02-23 | 32,687 | 03-01-26 | 22,134 | - | 10,811 | 11,323 | 1,047 |
| Police Truck | 4.63% | 09-22-23 | 65,084 | 09-01-26 | 44,282 | - | 21,640 | 22,642 | 2,050 |
| 2025 Police Truck | 4.40% | 10-03-25 | 64,116 | 10-01-28 | - | 64,116 | 5,031 | 59,085 | 686 |
| Crestline Ambulance | 4.63% | 06-18-25 | 287,369 | 06-20-29 | - | 287,369 | 32,966 | 254,403 | 6,929 |
| Mowers | 4.96% | 04-10-25 | 25,799 | 04-15-28 | - | 25,799 | 6,073 | 19,726 | 894 |
| Bobcat Track Loader | | 09-15-25 | 50,000 | 09-15-29 | - | 50,000 | 10,000 | 40,000 | - |
| Total Capital Leases | | | | | 160,475 | 427,284 | 115,656 | 472,103 | 13,038 |
| Total Contractual Indebtedness | | | | | $ 3,875,475 | $ 3,837,284 | $ 437,656 | $ 7,275,103 | $ 182,149 |

## 4. LONG-TERM DEBT (CONT.)

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

| | Year | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 to 2035 | 2036 to 2040 | 2041 to 2042 | TOTAL |
| Principal: | | | | | | | | | |
| General Obligation Bonds: | | | | | | | | | |
| Series 2019 | $ 85,000 | $ 95,000 | $ 100,000 | $ 100,000 | $ 105,000 | $ 325,000 | $ - | $ - | $ 810,000 |
| Series 2021 | 20,000 | 20,000 | 20,000 | 25,000 | 25,000 | 125,000 | 145,000 | 30,000 | 410,000 |
| Series 2022 | 140,000 | 145,000 | 150,000 | 155,000 | 160,000 | 865,000 | 385,000 | - | 2,000,000 |
| TIF Series 2022-B | 85,000 | 88,000 | - | - | - | - | - | - | 173,000 |
| Total General Obligation Bonds | 330,000 | 348,000 | 270,000 | 280,000 | 290,000 | 1,315,000 | 530,000 | 30,000 | 3,393,000 |
| General Obligation Temporary Notes: | | | | | | | | | |
| Series 2025 | - | - | 3,410,000 | - | - | - | - | - | 3,410,000 |
| Total General Obligation Temporary | - | - | 3,410,000 | - | - | - | - | - | 3,410,000 |
| Capital Leases: | | | | | | | | | |
| 2021 Sweeper | 29,656 | 30,186 | 5,083 | - | - | - | - | - | 64,925 |
| Police Explorer | 11,323 | - | - | - | - | - | - | - | 11,323 |
| Police Truck | 22,642 | - | - | - | - | - | - | - | 22,642 |
| 2025 Police Truck | 18,900 | 21,513 | 18,672 | - | - | - | - | - | 59,085 |
| Crestline Ambulance | 68,485 | 71,770 | 75,199 | 38,949 | - | - | - | - | 254,403 |
| Mowers | 7,770 | 8,892 | 3,063 | - | - | - | - | - | 19,725 |
| Bobcat Track Loader | 10,000 | 10,000 | 10,000 | 10,000 | - | - | - | - | 40,000 |
| Total Capital Leases | 168,776 | 142,361 | 112,017 | 48,949 | - | - | - | - | 472,103 |
| Total Principal | 393,565 | 378,186 | 275,078 | 280,000 | 290,000 | 1,315,000 | 530,000 | 30,000 | 7,275,103 |
| Interest: | | | | | | | | | |
| General Obligation Bonds: | | | | | | | | | |
| Series 2019 | 22,462 | 19,912 | 17,062 | 14,063 | 11,563 | 18,013 | - | - | 103,075 |
| Series 2021 | 10,036 | 9,790 | 9,490 | 9,150 | 8,576 | 34,252 | 16,960 | 856 | 99,110 |
| Series 2022 | 60,000 | 55,800 | 51,450 | 46,950 | 42,300 | 137,250 | 17,400 | - | 411,150 |
| TIF Series 2022-B | 5,538 | 2,859 | - | - | - | - | - | - | 8,397 |
| Total General Obligation Bonds | 98,036 | 88,361 | 78,002 | 70,163 | 62,439 | 189,515 | 34,360 | 856 | 621,732 |
| General Obligation Temporary Notes: | | | | | | | | | |
| Series 2025 | 68,200 | 68,200 | 68,200 | - | - | - | - | - | 204,600 |
| Total GO Temporary Notes | 68,200 | 68,200 | 68,200 | - | - | - | - | - | 204,600 |
| Capital Leases: | | | | | | | | | |
| 2021 Sweeper | 911 | 381 | 12 | - | - | - | - | - | 1,304 |
| Police Explorer | 536 | - | - | - | - | - | - | - | 536 |
| Police Truck | 1,048 | - | - | - | - | - | - | - | 1,048 |
| 2025 Police Truck | 2,062 | 1,356 | 385 | - | - | - | - | - | 3,803 |
| Crestline Ambulance | 10,479 | 7,194 | 3,765 | 535 | - | - | - | - | 21,973 |
| Mowers | 746 | 398 | 32 | - | - | - | - | - | 1,176 |
| Total Capital Leases | 15,782 | 9,329 | 4,194 | 535 | - | - | - | - | 29,840 |
| Total Interest | 182,018 | 165,890 | 150,396 | 70,698 | 62,439 | 189,515 | 34,360 | 856 | 856,172 |
| Total Principal and Interest | $ 575,583 | $ 544,076 | $ 425,474 | $ 350,698 | $ 352,439 | $ 1,504,515 | $ 564,360 | $ 30,856 | $ 8,131,275 |

## 5. CONCENTRATIONS

A substantial portion of the City's electric sales are to one customer. During 2025, sales to that customer were $2,117,047, or 33%.

## 6. DEFINED BENEFIT PENSION PLAN

**Plan Description.** The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kspers.gov or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

**Contributions.** K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from the City were $270,204 for the year ended December 31, 2025.

**Net Pension Liability.** At December 31, 2025, the City's proportionate share of the collective net pension liability reported by KPERS was $2,211,927. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kspers.gov or can be obtained as described above.

## 7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

### *(a) Other Post Employment Benefits*

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

## 7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

### *(b) Death and Disability Other Post Employment Benefits*

K.S.A. 74-4927, disabled members in KPERS receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2025.

### *(c) Other Employment Benefits*

Vacation – Vacation shall be earned from the most recent date of employment. A full-time employee must accrue 156 hours of service a month to qualify for vacation time for such month of service. Each full-time employee with less than nine years of service shall accrue one working day of vacation for each full month of service. Employees with nine or more years of service shall accrue one and one-quarter working days of vacation for each month of service. Vacations are considered vested on each anniversary date of employment. Vacations shall not be taken during the first 12-months of service with the City. Vacations must be taken within a 12-month period immediately following vesting. Upon termination, an employee shall be compensated for all earned but unused vacation leave at their final rate of pay.

Sick leave – Full-time employees who regularly work not less than 30 hours per week shall be entitled to sick leave with pay for absences resulting from illness, injuries, accidents or other physical incapacity, occurring either on or off the job. Full-time employees shall earn eight hours a month of sick leave for each full month of service. An employee may accumulate a maximum of 704 hours of sick leave. Employees are allowed to sell 48 or less hours at the end of each year depending on the number of sick hours used throughout the year. An employee shall not be paid for any unused sick leave upon termination of his or her employment with the City.

### *(d) Deferred Compensation Plan*

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all employees who qualify under the plan terms and permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

## 8. CLAIMS AND JUDGMENTS

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

The City is exposed to various risks of loss related to property loss; torts, theft of, damage to, and destruction of assets, errors and omissions, employee injuries and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2024 to 2025 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations the City is a party to various claims, legal actions and complaints. It is the opinion of the City's management and legal counsel that these matters are not anticipated to have a material financial impact on the City.

## 9. RELATED PARTY

The City Manager is a law partner with the City Attorney and a law partner in the firm the City has retained for legal consultation.

## 10. INTERFUND TRANSFERS

Operating transfers were as follows:

| From: | To: | Regulatory Authority | Amount |
|---|---|---|---|
| Airport Operations Fund | Airport Improvement Fund | K.S.A.12-1,118 | $ 41,000 |
| Water Fund | Water Surplus Fund | K.S.A.12-825d | 50,000 |
| Water Fund | Municipal Equipment Reserve Fund | K.S.A.12-825d | 15,000 |
| Water Fund | Economic Development Director Fund | K.S.A.12-825d | 7,500 |
| Water Surplus Fund | General Fund | K.S.A.12-825d | 175,000 |
| Water Surplus Fund | Capital Improvement Fund | K.S.A.12-825d | 40,000 |
| Light Fund | Light Surplus Fund | K.S.A.12-825d | 511,852 |
| Light Fund | Light Principal and Interest Fund | K.S.A.12-825d | 284,926 |
| Disposal System Fund | Disposal Replacement Fund | K.S.A.12-825d | 75,000 |
| Disposal System Fund | Municipal Equipment Reserve Fund | K.S.A.12-825d | 10,000 |
| TIF Fund | TIF Debt Fund | K.S.A.12-825d | 90,040 |
| Light Fund | Economic Development Director Fund | K.S.A.12-825d | 7,500 |
| Light Fund | Municipal Equipment Reserve Fund | K.S.A.12-825d | 30,000 |
| Light Surplus Fund | Capital Improvement Fund | K.S.A.12-825d | 40,000 |
| Disposal System Fund | Economic Development Director Fund | K.S.A.12-825d | 7,500 |
| Disposal Replacement Fund | General Fund | K.S.A.12-825d | 75,000 |
| Disposal Replacement Fund | Capital Improvement Fund | K.S.A.12-825d | 20,000 |
| Special Highway Fund | Street Improvement Fund | K.S.A.12-825d | 50,000 |
| Economic Development Fund | Economic Development Director Fund | K.S.A.12-825d | 40,000 |
| Economic Development Fund | Kingman Land Bank Fund | K.S.A.12-825d | 3,000 |
| General Fund | Economic Development Director Fund | K.S.A.12-825d | 7,500 |
| General Fund | EMS Operating Fund | K.S.A.12-825d | 48,536 |
| Convention and Tourism Fund | Economic Development Director Fund | K.S.A.12-825d | 2,000 |
| | | | $ 1,631,354 |

## 11. OTHER RELATIONSHIPS

The City of Kingman along with the Kingman Board of Education entered into an agreement Resolution on May 11, 1951, initiating the establishment of a joint City-School District Recreation Commission. The purpose of the Commission is to organize and coordinate recreational activities to meet the needs of the community.

Management of the Commission is carried out by an appointed five member Commission. The City appoints two members to the Commission, Kingman Board of Education appoints two members and the fifth member is appointed collectively by the other four members of the Commission. Funding is provided by the Kingman Board of Education levying funds for the recreation program.

## 12. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

| | Project Authorization | Expenditures To Date |
|---|---|---|
| CCLIP 54 Hwy (048 KA-6452-01) | $ 2,711,243 | $ 211,997 |
| Airport Runway Repairs (42-22-2023) | 415,200 | 402,721 |
| Box Culvert | 3,430,000 | 327,774 |
| Traffic Light Replacement (48-KA-7857-01) | 1,153,700 | 76,120 |
| Airport Taxiway Extension (42-23-2025) | 205,400 | 148,000 |

## 13. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has been unable to obtain Workers Compensation insurance at a cost it considered to be economically justifiable. For this reason, the City joined together with other cities in the State to participate in Kansas Municipal Insurance Trust (KMIT), a public entity risk pool currently operating as a common risk management and insurance program for 178 participating members. The City pays an annual premium to KMIT for its Workers Compensation insurance coverage. The agreement to participate provides that the KMIT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $850,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KMIT management. The City continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

During 2025, the City has partially self-funded insurance for eligible health care costs of participating employees. The City is liable for claims up to $35,000 per employee annually, and aggregate claims up to $644,906.

## 14. SUBSEQUENT EVENTS

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

# CITY OF KINGMAN, KANSAS

# REGULATORY – REQUIRED

# SUPPLEMENTARY INFORMATION

# FOR THE YEAR ENDED DECEMBER 31, 2025

# CITY OF KINGMAN, KANSAS

## SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**(Budgeted Funds Only)**
**For the Year Ended December 31, 2025**

| | Certified Budget | Adjustment for for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance - Over (Under) |
|---|---|---|---|---|---|
| GENERAL FUND: | | | | | |
| General Fund | $ 2,648,761 | $ 32,839 | $ 2,681,600 | $ 2,584,832 | $ (96,768) |
| SPECIAL PURPOSE FUNDS: | | | | | |
| Airport Operations Fund | 181,810 | - | 181,810 | 166,867 | (14,943) |
| Convention and Tourism Fund | 27,500 | - | 27,500 | 22,605 | (4,895) |
| Employee Benefit Fund | 340,771 | - | 340,771 | 293,650 | (47,121) |
| Flood Control Fund | 36,000 | 102,236 | 138,236 | 19,730 | (118,506) |
| Library Fund | 130,340 | - | 130,340 | 125,942 | (4,398) |
| Special Highway Fund | 110,000 | - | 110,000 | 76,667 | (33,333) |
| Special Park Fund | 19,000 | - | 19,000 | 15,152 | (3,848) |
| Economic Development Fund | 138,000 | - | 138,000 | 87,528 | (50,472) |
| Economic Development Director Fund | 73,819 | - | 73,819 | 73,649 | (170) |
| Kingman Land Bank Fund | 20,000 | - | 20,000 | 1,000 | (19,000) |
| EMS Operating Fund | 1,093,954 | - | 1,093,954 | 981,381 | (112,573) |
| BOND AND INTEREST FUND: | | | | | |
| Bond and Interest Fund | 145,262 | - | 145,262 | 140,263 | (4,999) |
| CAPITAL PROJECT FUND: | | | | | |
| TIF Fund | 216,039 | - | 216,039 | 178,079 | (37,960) |
| BUSINESS FUNDS: | | | | | |
| Water Fund | 808,281 | - | 808,281 | 649,988 | (158,293) |
| Light Fund | 6,782,635 | - | 6,782,635 | 6,407,870 | (374,765) |
| Disposal System Fund | 733,005 | - | 733,005 | 627,855 | (105,150) |

# CITY OF KINGMAN, KANSAS

## GENERAL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes - | | | | |
| Ad valorem property tax | $ 957,006 | $ 831,596 | $ 857,290 | $ (25,694) |
| Delinquent tax | 20,470 | 19,504 | - | 19,504 |
| Motor vehicle tax | 147,068 | 159,751 | 109,116 | 50,635 |
| Recreational vehicle tax | 2,029 | 1,760 | 1,527 | 233 |
| 16/20M vehicle tax | 1,436 | 1,468 | 1,280 | 188 |
| Commercial vehicle tax | 10,248 | 12,984 | 7,814 | 5,170 |
| Local alcoholic liquor tax | 5,655 | 5,319 | 6,000 | (681) |
| Local sales tax | 545,930 | 525,406 | 410,000 | 115,406 |
| Excise tax | 10 | 2 | - | 2 |
| Special assessments | 407 | 5,399 | - | 5,399 |
| TIF | 55,872 | - | 25,000 | (25,000) |
| Neighborhood revitalization rebate | (14,643) | (11,588) | (8,505) | (3,083) |
| Total Taxes | 1,731,488 | 1,551,601 | 1,409,522 | 142,079 |
| Intergovernmental Revenues - | | | | |
| Ambulance county share | 296,185 | - | - | - |
| Transportation grants | 64,246 | 116,649 | 80,000 | 36,649 |
| Highway connecting links | 56,634 | 55,052 | 55,050 | 2 |
| Rural fire contracts | 58,800 | 58,800 | 58,800 | - |
| Total Intergovernmental Revenues | 475,865 | 230,501 | 193,850 | 36,651 |
| Licenses and Permits - | | | | |
| Utility franchise fees | 282,308 | 296,152 | 270,000 | 26,152 |
| Dog tags, impounds, adoption fees | 445 | 2,075 | - | 2,075 |
| Miscellaneous licenses and permits | 6,193 | 7,191 | 6,000 | 1,191 |
| Total Licenses and Permits | 288,946 | 305,418 | 276,000 | 29,418 |
| Charges for Services - | | | | |
| Police | 1,722 | 2,870 | 400 | 2,470 |
| Cemetery | 16,926 | 12,818 | 14,000 | (1,182) |
| Ambulance | 362,443 | - | - | - |
| Transportation | 8,289 | 7,792 | 8,000 | (208) |
| Total Charges for Services | 389,380 | 23,480 | 22,400 | 1,080 |
| Fines, Forfeitures and Penalties - | | | | |
| Fines | 96,694 | 117,238 | 80,000 | 37,238 |
| Use of Money and Property - | | | | |
| Interest income | 95,689 | 38,086 | - | 38,086 |
| Use of property | - | 300 | - | 300 |
| Total Use of Money and Property | 95,689 | 38,386 | - | 38,386 |

# CITY OF KINGMAN, KANSAS

## GENERAL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts (cont.) | | | | |
| Other - | | | | |
| Miscellaneous | $ 34,771 | $ 4,018 | $ 700 | $ 3,318 |
| Reimbursed expenses | 476,970 | 32,839 | - | 32,839 |
| Transfer from Water Surplus Fund | 175,000 | 175,000 | 175,000 | - |
| Transfer from Disposal Replacement | 75,000 | 75,000 | 75,000 | - |
| Total Other | 761,741 | 286,857 | 250,700 | 36,157 |
| Total Receipts | 3,839,803 | 2,553,481 | $ 2,232,472 | $ 321,009 |
| Expenditures | | | | |
| Administrative - | | | | |
| Personal services | 276,303 | 192,641 | $ 203,975 | $ (11,334) |
| Contractual services | 507,971 | 339,855 | 259,308 | 80,547 |
| Commodities | 27,032 | 20,026 | 50,320 | (30,294) |
| Capital outlay | 45,500 | 8,343 | 25,000 | (16,657) |
| Total Administrative | 856,806 | 560,865 | 538,603 | 22,262 |
| Police - | | | | |
| Personal services | 672,299 | 719,708 | 745,147 | (25,439) |
| Contractual services | 74,027 | 82,230 | 99,764 | (17,534) |
| Commodities | 50,627 | 55,820 | 63,406 | (7,586) |
| Capital outlay | 770 | 15,955 | 65,033 | (49,078) |
| Total Police | 797,723 | 873,713 | 973,350 | (99,637) |
| Fire - | | | | |
| Personal services | 25,756 | 113,032 | 109,450 | 3,582 |
| Contractual services | 29,510 | 47,655 | 29,400 | 18,255 |
| Commodities | 9,556 | 52,025 | 29,400 | 22,625 |
| Capital outlay | - | - | 30,000 | (30,000) |
| Total Fire | 64,822 | 212,712 | 198,250 | 14,462 |
| Streets - | | | | |
| Personal services | 150,754 | 199,094 | 181,587 | 17,507 |
| Contractual services | 116,122 | 119,012 | 120,319 | (1,307) |
| Commodities | 69,947 | 104,135 | 90,993 | 13,142 |
| Capital outlay | - | 3,878 | 7,000 | (3,122) |
| Lease purchase | 66,116 | 79,623 | 30,567 | 49,056 |
| Total Streets | 402,939 | 505,742 | 430,466 | 75,276 |

# CITY OF KINGMAN, KANSAS

## GENERAL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 Actual | Actual | Budget | Variance - Over (Under) |
| Expenditures (cont.) | | | | |
| Parks - | | | | |
| Personal services | $ 97,918 | $ 93,246 | $ 132,300 | $ (39,054) |
| Contractual services | 16,687 | 15,447 | 25,725 | (10,278) |
| Commodities | 32,438 | 22,694 | 21,560 | 1,134 |
| Capital outlay | - | - | 35,000 | (35,000) |
| Pool and recreation | 212 | 493 | - | 493 |
| Total Parks | 147,255 | 131,880 | 214,585 | (82,705) |
| Cemeteries - | | | | |
| Personal services | 51,519 | 53,118 | 58,019 | (4,901) |
| Contractual services | 2,538 | 8,329 | 8,708 | (379) |
| Commodities | 15,737 | 13,714 | 13,720 | (6) |
| Capital outlay | - | - | 5,000 | (5,000) |
| Total Cemeteries | 69,794 | 75,161 | 85,447 | (10,286) |
| Street Lighting - | | | | |
| Contractual services | 43,773 | 40,318 | 56,000 | (15,682) |
| City Water - | | | | |
| Contractual services | 4,519 | 4,956 | 7,500 | (2,544) |
| Sanitation and Environment | | | | |
| Contractual services | 1,618 | 1,470 | 7,000 | (5,530) |
| Ambulance - | | | | |
| Personal services | 640,339 | - | - | - |
| Contractual services | 104,846 | - | - | - |
| Commodities | 114,044 | - | - | - |
| Total Ambulance | 859,229 | - | - | - |
| Transportation - | | | | |
| Personal services | 98,914 | 95,041 | 107,460 | (12,419) |
| Contractual services | 6,895 | 11,000 | 7,840 | 3,160 |
| Commodities | 6,245 | 13,565 | 11,760 | 1,805 |
| Capital outlay | - | 181 | 3,000 | (2,819) |
| Total Transportation | 112,054 | 119,787 | 130,060 | (10,273) |
| Transfer to Opioid Settlement Fund | 16,723 | - | - | - |
| Transfer to Capital Improvement Fund | 433,755 | - | - | - |
| Transfer to Economic Development Fund | - | - | 7,500 | (7,500) |
| Transfer to Economic Development Director Fund | - | 7,500 | - | 7,500 |
| Transfer to EMS Operating Fund | - | 48,536 | - | 48,536 |
| Miscellaneous expenses | 147 | 2,192 | - | 2,192 |
| Adjustment to comply with qualifying budget credit | - | - | 32,839 | (32,839) |
| Total Expenditures | 3,811,157 | 2,584,832 | $ 2,681,600 | $ (96,768) |
| Receipts Over (Under) Expenditures | 28,646 | (31,351) | | |
| Unencumbered Cash, Beginning | 815,404 | 844,050 | | |
| Unencumbered Cash, Ending | $ 844,050 | $ 812,699 | | |

# CITY OF KINGMAN, KANSAS

## SPECIAL PURPOSE FUND

## AIRPORT OPERATIONS FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Ad valorem property tax | $ 62,279 | $ 64,980 | $ 66,604 | $ (1,624) |
| Delinquent tax | 1,160 | 1,525 | - | 1,525 |
| Motor vehicle tax | 8,150 | 10,397 | 10,361 | 36 |
| Recreational vehicle tax | 112 | 115 | 145 | (30) |
| 16/20M vehicle tax | 76 | 75 | 121 | (46) |
| Commercial vehicle tax | 568 | 147 | 742 | (595) |
| Excise tax | 1 | - | - | - |
| TIF | 3,636 | - | - | - |
| Neighborhood revitalization rebate | (953) | (900) | (661) | (239) |
| Use of property | 56,824 | 63,702 | 50,000 | 13,702 |
| Fuel sales | 34,474 | 29,976 | 17,000 | 12,976 |
| Interest income | 1,310 | 420 | - | 420 |
| Reimbursements | - | 251 | - | 251 |
| Miscellaneous | - | 80 | - | 80 |
| Total Receipts | 167,637 | 170,768 | $ 144,312 | $ 26,456 |
| Expenditures | | | | |
| Personal services | 12,842 | 17,631 | $ 17,910 | $ (279) |
| Contractual services | 69,365 | 76,938 | 68,600 | 8,338 |
| Commodities | 41,732 | 31,298 | 34,300 | (3,002) |
| Capital outlay | - | - | 20,000 | (20,000) |
| Transfer to Airport Improvement Fund | 25,000 | 41,000 | 41,000 | - |
| Total Expenditures | 148,939 | 166,867 | $ 181,810 | $ (14,943) |
| Receipts Over (Under) Expenditures | 18,698 | 3,901 | | |
| Unencumbered Cash, Beginning | 47,001 | 65,699 | | |
| Unencumbered Cash, Ending | $ 65,699 | $ 69,600 | | |

# CITY OF KINGMAN, KANSAS

## SPECIAL PURPOSE FUND

## CITY SAFETY FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| Miscellaneous | $ 2,000 | $ - |
| Expenditures | | |
| Safety awards and t-shirts | 2,454 | - |
| Receipts Over (Under) Expenditures | (454) | - |
| Unencumbered Cash, Beginning | 786 | 332 |
| Unencumbered Cash, Ending | $ 332 | $ 332 |

# CITY OF KINGMAN, KANSAS

## SPECIAL PURPOSE FUND

## CONVENTION AND TOURISM FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Hotel tax | $ 26,867 | $ 25,051 | $ 18,000 | $ 7,051 |
| Interest income | 772 | 150 | - | 150 |
| Total Receipts | 27,639 | 25,201 | $ 18,000 | $ 7,201 |
| Expenditures | | | | |
| Contractual | - | 100 | $ 2,500 | $ (2,400) |
| Commodities | 869 | 2,583 | 5,000 | (2,417) |
| Capital outlay | 16,947 | 13,658 | - | 13,658 |
| Grants | - | - | 18,000 | (18,000) |
| Sponsorship | - | 1,264 | - | 1,264 |
| Miscellaneous | 5,250 | 3,000 | - | 3,000 |
| Transfer to Economic Development Fund | - | 2,000 | 2,000 | - |
| Total Expenditures | 23,066 | 22,605 | $ 27,500 | $ (4,895) |
| Receipts Over (Under) Expenditures | 4,573 | 2,596 | | |
| Unencumbered Cash, Beginning | 28,816 | 33,389 | | |
| Unencumbered Cash, Ending | $ 33,389 | $ 35,985 | | |

# CITY OF KINGMAN, KANSAS

## SPECIAL PURPOSE FUND

## EMPLOYEE BENEFIT FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Ad valorem property tax | $ 130,596 | $ 137,432 | $ 142,020 | $ (4,588) |
| Delinquent tax | 4,939 | 4,126 | - | 4,126 |
| Motor vehicle tax | 37,800 | 21,795 | 21,721 | 74 |
| Recreational vehicle tax | 521 | 240 | 304 | (64) |
| 16/20M vehicle tax | 434 | 346 | 255 | 91 |
| Commercial vehicle tax | 2,634 | 1,398 | 1,556 | (158) |
| Excise tax | 3 | - | - | - |
| TIF | 7,623 | - | - | - |
| Neighborhood revitalization rebate | (1,998) | (1,920) | (1,409) | (511) |
| Interest income | 6,575 | 2,098 | - | 2,098 |
| Miscellaneous | - | 1,605 | - | 1,605 |
| Total Receipts | 189,127 | 167,120 | $ 164,447 | $ 2,673 |
| Expenditures | | | | |
| Personal services | - | 450 | $ - | $ 450 |
| Social security | 23,869 | 48,371 | 48,480 | (109) |
| Workers' compensation | 4,661 | 22,882 | 36,000 | (13,118) |
| KPERS | 30,180 | 69,675 | 64,500 | 5,175 |
| Unemployment insurance | 2,757 | 2,944 | 4,000 | (1,056) |
| Health insurance | 60,457 | 125,125 | 163,680 | (38,555) |
| Flex One plan | 1,996 | 1,992 | 1,900 | 92 |
| Library benefits | 20,325 | 22,211 | 22,211 | - |
| Total Expenditures | 144,245 | 293,650 | $ 340,771 | $ (47,121) |
| Receipts Over (Under) Expenditures | 44,882 | (126,530) | | |
| Unencumbered Cash, Beginning | 203,261 | 249,437 | | |
| Prior year cancelled encumbrances | 1,294 | - | | |
| Unencumbered Cash, Ending | $ 249,437 | $ 122,907 | | |

# CITY OF KINGMAN, KANSAS

## SPECIAL PURPOSE FUND

## EMS TRAINING FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| Training fees and miscellaneous | $ 4,355 | $ 18,063 |
| Interest income | 414 | 387 |
| Donations | 41,275 | - |
| Total Receipts | 46,044 | 18,450 |
| Expenditures | | |
| Commodities | 7,869 | 15,700 |
| Capital outlay | 1,254 | 9,995 |
| Total Expenditures | 9,123 | 25,695 |
| Receipts Over (Under) Expenditures | 36,921 | (7,245) |
| Unencumbered Cash, Beginning | 16,679 | 53,600 |
| Unencumbered Cash, Ending | $ 53,600 | $ 46,355 |

# CITY OF KINGMAN, KANSAS

## SPECIAL PURPOSE FUND

## FLOOD CONTROL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Ad valorem property tax | $ 12,898 | $ 32,992 | $ 33,983 | $ (991) |
| Delinquent tax | 655 | 479 | - | 479 |
| Motor vehicle tax | 5,536 | 2,149 | 2,143 | 6 |
| Recreational vehicle tax | 61 | 24 | 30 | (6) |
| 16/20M vehicle tax | 50 | 51 | 25 | 26 |
| Commercial vehicle tax | 386 | 30 | 153 | (123) |
| TIF | 752 | - | - | - |
| Neighborhood revitalization rebate | (197) | (459) | (337) | (122) |
| Reimbursement from bond proceeds | - | 102,236 | - | 102,236 |
| Interest income | 2,594 | 466 | - | 466 |
| Miscellaneous | - | 45,283 | - | 45,283 |
| Total Receipts | 22,735 | 183,251 | $ 35,997 | $ 147,254 |
| Expenditures | | | | |
| Contractual services | 102,236 | - | $ 18,000 | $ (18,000) |
| Capital outlay | - | 19,730 | 18,000 | 1,730 |
| Adjust to comply with qualifying budget credit | - | - | 102,236 | (102,236) |
| Total Expenditures | 102,236 | 19,730 | $ 138,236 | $ (118,506) |
| Receipts Over (Under) Expenditures | (79,501) | 163,521 | | |
| Unencumbered Cash, Beginning | 95,632 | 16,131 | | |
| Unencumbered Cash, Ending | $ 16,131 | $ 179,652 | | |

# CITY OF KINGMAN, KANSAS

## SPECIAL PURPOSE FUND

## GRANTS FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| Grants | $ 1,034,077 | $ 194,924 |
| Expenditures | | |
| Contractual services | 987,057 | 187,349 |
| Commodities | 45,539 | 6 |
| Total Expenditures | 1,032,596 | 187,355 |
| Receipts Over (Under) Expenditures | 1,481 | 7,569 |
| Unencumbered Cash, Beginning | - | 1,481 |
| Unencumbered Cash, Ending | $ 1,481 | $ 9,050 |

# CITY OF KINGMAN, KANSAS

## SPECIAL PURPOSE FUND

## COLLABORATIVE GRANT FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| Grants | $ 1,494 | $ 177,500 |
| Matching funds | - | 122,252 |
| Total Receipts | 1,494 | 299,752 |
| Expenditures | | |
| Contractual services | 16,257 | 273,654 |
| Commodities | - | 1,884 |
| Total Expenditures | 16,257 | 275,538 |
| Receipts Over (Under) Expenditures | (14,763) | 24,214 |
| Unencumbered Cash, Beginning | 14,763 | - |
| Unencumbered Cash, Ending | $ - | $ 24,214 |

# CITY OF KINGMAN, KANSAS

## SPECIAL PURPOSE FUND

## HEALTH AND LIFE MANAGEMENT FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| Interest income | $ 38,260 | $ 19,102 |
| Reimbursements | 683,880 | 669,325 |
| Total Receipts | 722,140 | 688,427 |
| Expenditures | | |
| Health and dental insurance premiums | 306,113 | 244,453 |
| Health insurance claims | 293,024 | 472,759 |
| Total Expenditures | 599,137 | 717,212 |
| Receipts Over (Under) Expenditures | 123,003 | (28,785) |
| Unencumbered Cash, Beginning | 925,667 | 1,048,670 |
| Unencumbered Cash, Ending | $ 1,048,670 | $ 1,019,885 |

# CITY OF KINGMAN, KANSAS

## SPECIAL PURPOSE FUND

## INSURANCE FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| Insurance proceeds | $ 6,000 | $ 25,321 |
| Expenditures | | |
| Miscellaneous | 14,115 | 25,321 |
| Receipts Over (Under) Expenditures | (8,115) | - |
| Unencumbered Cash, Beginning | 8,115 | - |
| Unencumbered Cash, Ending | $ - | $ - |

# CITY OF KINGMAN, KANSAS

## SPECIAL PURPOSE FUND

## LAW ENFORCEMENT TRUST FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| VIN fees | $ 9,620 | $ 8,960 |
| Interest income | 373 | 35 |
| Total Receipts | 9,993 | 8,995 |
| Expenditures | | |
| Commodities | 12,552 | 12,071 |
| Receipts Over (Under) Expenditures | (2,559) | (3,076) |
| Unencumbered Cash, Beginning | 15,175 | 12,616 |
| Unencumbered Cash, Ending | $ 12,616 | $ 9,540 |

# CITY OF KINGMAN, KANSAS

## SPECIAL PURPOSE FUND

## OPIOID SETTLEMENT FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| Opioid settlement | $ - | $ 4,981 |
| Interest | - | 66 |
| Transfer from General Fund | 16,723 | - |
| Total Receipts | 16,723 | 5,047 |
| Expenditures | | |
| Contractual services | - | 35 |
| Commodities | - | 2,980 |
| Total Expenditures | - | 3,015 |
| Receipts Over (Under) Expenditures | 16,723 | 2,032 |
| Unencumbered Cash, Beginning | - | 16,723 |
| Unencumbered Cash, Ending | $ 16,723 | $ 18,755 |

# CITY OF KINGMAN, KANSAS

## SPECIAL PURPOSE FUND

## PROGRESS KINGMAN FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| Fees | $ - | $ 1,460 |
| Donations | 1,083 | 5,766 |
| Total Receipts | 1,083 | 7,226 |
| Expenditures | | |
| Commodities | - | 1,622 |
| Refunds | - | 30 |
| Total Expenditures | - | 1,652 |
| Receipts Over (Under) Expenditures | 1,083 | 5,574 |
| Unencumbered Cash, Beginning | - | 1,083 |
| Unencumbered Cash, Ending | $ 1,083 | $ 6,657 |

# CITY OF KINGMAN, KANSAS

## SPECIAL PURPOSE FUND

## LIBRARY FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Ad valorem property tax | $ 96,155 | $ 108,179 | $ 110,970 | $ (2,791) |
| Delinquent tax | 2,413 | 2,602 | - | 2,602 |
| Motor vehicle tax | 17,300 | 16,051 | 15,997 | 54 |
| Recreational vehicle tax | 239 | 177 | 224 | (47) |
| 16/20M vehicle tax | 208 | 158 | 188 | (30) |
| Commercial vehicle tax | 1,206 | 227 | 1,146 | (919) |
| Excise tax | 1 | - | - | - |
| TIF | 5,614 | - | - | - |
| Neighborhood revitalization rebate | (1,471) | (1,500) | (1,101) | (399) |
| Total Receipts | 121,665 | 125,894 | $ 127,424 | $ (1,530) |
| Expenditures | | | | |
| Appropriation to Library | 121,669 | 125,942 | $ 130,340 | $ (4,398) |
| Receipts Over (Under) Expenditures | (4) | (48) | | |
| Unencumbered Cash, Beginning | 52 | 48 | | |
| Unencumbered Cash, Ending | $ 48 | $ - | | |

# CITY OF KINGMAN, KANSAS

## SPECIAL PURPOSE FUND

## SPECIAL HIGHWAY FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| State of Kansas gas tax | $ 79,517 | $ 77,853 | $ 76,900 | $ 953 |
| Reimbursement | 20,332 | - | - | - |
| Interest income | 1,706 | 753 | - | 753 |
| Total Receipts | 101,555 | 78,606 | $ 76,900 | $ 1,706 |
| Expenditures | | | | |
| Contractual | - | - | $ 20,000 | $ (20,000) |
| Capital outlay | - | 26,667 | 40,000 | (13,333) |
| Transfer to Street Improvement Fund | 50,000 | 50,000 | 50,000 | - |
| Total Expenditures | 50,000 | 76,667 | $ 110,000 | $ (33,333) |
| Receipts Over (Under) Expenditures | 51,555 | 1,939 | | |
| Unencumbered Cash, Beginning | 82,381 | 133,936 | | |
| Unencumbered Cash, Ending | $ 133,936 | $ 135,875 | | |

# CITY OF KINGMAN, KANSAS

## SPECIAL PURPOSE FUND

## SPECIAL PARK FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Local alcoholic liquor tax | $ 5,655 | $ 5,319 | $ 6,000 | $ (681) |
| Donations | - | 100 | - | 100 |
| Interest income | 567 | 37,174 | - | 37,174 |
| Grants | 7,343 | - | - | - |
| Reimbursements | 1,030 | - | - | - |
| Miscellaneous revenue | 351 | - | - | - |
| Total Receipts | 14,946 | 42,593 | $ 6,000 | $ 36,593 |
| Expenditures | | | | |
| Contractual services | 16,162 | 15,152 | $ 18,500 | $ (3,348) |
| Capital outlay | 8,495 | - | - | - |
| Park board | - | - | 500 | (500) |
| Total Expenditures | 24,657 | 15,152 | $ 19,000 | $ (3,848) |
| Receipts Over (Under) Expenditures | (9,711) | 27,441 | | |
| Unencumbered Cash, Beginning | 28,924 | 19,213 | | |
| Unencumbered Cash, Ending | $ 19,213 | $ 46,654 | | |

# CITY OF KINGMAN, KANSAS

## SPECIAL PURPOSE FUND

## ECONOMIC DEVELOPMENT FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Local sales tax | $ 119,838 | $ 115,333 | $ 90,000 | $ 25,333 |
| Special assessments | - | 2,907 | - | 2,907 |
| Grant | 4,200 | - | - | - |
| Land lease | 4,924 | 5,378 | 6,000 | (622) |
| Interest income | 6,367 | 39,202 | - | 39,202 |
| Miscellaneous | 7,512 | 1,053 | - | 1,053 |
| Total Receipts | 142,841 | 163,873 | $ 96,000 | $ 67,873 |
| Expenditures | | | | |
| Contractual services | 46,514 | 4,581 | $ 45,000 | $ (40,419) |
| Commodities | - | 8,088 | - | 8,088 |
| Capital outlay | 10,000 | 1,667 | 5,000 | (3,333) |
| Donation to Kingman Theater | 5,000 | 5,000 | 5,000 | - |
| Donation to Chamber | - | 25,192 | 10,000 | 15,192 |
| KEEP program | - | - | 30,000 | (30,000) |
| Transfer to Economic Development Director Fund | 87,000 | 40,000 | 40,000 | - |
| Transfer to Kingman Land Bank Fund | 3,000 | 3,000 | 3,000 | - |
| Total Expenditures | 151,514 | 87,528 | $ 138,000 | $ (50,472) |
| Receipts Over (Under) Expenditures | (8,673) | 76,345 | | |
| Unencumbered Cash, Beginning | 235,562 | 226,889 | | |
| Unencumbered Cash, Ending | $ 226,889 | $ 303,234 | | |

# CITY OF KINGMAN, KANSAS

## SPECIAL PURPOSE FUND

## ECONOMIC DEVELOPMENT DIRECTOR FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| City share (Transfer from Econ Dev Fund) | $ 87,000 | $ 40,000 | $ 40,000 | $ - |
| Transfer from Convention and Tourism Fund | - | 2,000 | 2,000 | - |
| Transfer from Light Fund | - | 7,500 | 7,500 | - |
| Transfer from Water Fund | - | 7,500 | 7,500 | - |
| Transfer from Disposal System Fund | - | 7,500 | 7,500 | - |
| Transfer from General Fund | - | 7,500 | 7,500 | - |
| Interest income | 2,036 | 200 | - | 200 |
| Small City contributions | 1,200 | 1,551 | - | 1,551 |
| Reimbursed expenses | 1,580 | 1,550 | - | 1,550 |
| Total Receipts | 91,816 | 75,301 | $ 72,000 | $ 3,301 |
| Expenditures | | | | |
| Personal services | 78,105 | 73,591 | $ 60,197 | $ 13,394 |
| Contractual services | 7,776 | 58 | 12,446 | (12,388) |
| Commodities | 2,199 | - | 1,176 | (1,176) |
| Total Expenditures | 88,080 | 73,649 | $ 73,819 | $ (170) |
| Receipts Over (Under) Expenditures | 3,736 | 1,652 | | |
| Unencumbered Cash, Beginning | 23,275 | 27,011 | | |
| Unencumbered Cash, Ending | $ 27,011 | $ 28,663 | | |

# CITY OF KINGMAN, KANSAS

## SPECIAL PURPOSE FUND

## ECONOMIC DEVELOPMENT ACTIVITY FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 | 2025 |
|---|---|---|
| Receipts | | |
| Grant | $ - | $ 5,544 |
| Donations | - | 16,976 |
| Total Receipts | - | 22,520 |
| Expenditures | | |
| Commodities | - | 12,880 |
| Receipts Over (Under) Expenditures | - | 9,640 |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ 9,640 |

# CITY OF KINGMAN, KANSAS

## SPECIAL PURPOSE FUND

## ARPA FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 | 2025 |
|---|---|---|
| Receipts | | |
| Interest | $ 18,427 | $ - |
| Expenditures | | |
| Grant expense | 476,791 | - |
| Receipts Over (Under) Expenditures | (458,364) | - |
| Unencumbered Cash, Beginning | 458,364 | - |
| Unencumbered Cash, Ending | $ - | $ - |

# CITY OF KINGMAN, KANSAS

## SPECIAL PURPOSE FUND

## KINGMAN LAND BANK FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Transfer from Economic Development Fund | $ 3,000 | $ 3,000 | $ 3,000 | $ - |
| Interest on Investments | 498 | 253 | - | 253 |
| Permits | 1,250 | - | - | - |
| Total Receipts | 4,748 | 3,253 | $ 3,000 | $ 253 |
| Expenditures | | | | |
| Real estate | - | 1,000 | $ - | $ 1,000 |
| Contractual services | - | - | 20,000 | (20,000) |
| Total Expenditures | - | 1,000 | $ 20,000 | $ (19,000) |
| Receipts Over (Under) Expenditures | 4,748 | 2,253 | | |
| Unencumbered Cash, Beginning | 17,213 | 21,961 | | |
| Unencumbered Cash, Ending | $ 21,961 | $ 24,214 | | |

# CITY OF KINGMAN, KANSAS

## SPECIAL PURPOSE FUND

## FIRE DEPARTMENT TRUST FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| Interest | $ 5,084 | $ 1,821 |
| Grants | - | 15,380 |
| Donations | 2,495 | 160 |
| Total Receipts | 7,579 | 17,361 |
| Expenditures | | |
| Commodities | 58,432 | 15,591 |
| Receipts Over (Under) Expenditures | (50,853) | 1,770 |
| Unencumbered Cash, Beginning | 158,381 | 107,528 |
| Unencumbered Cash, Ending | $ 107,528 | $ 109,298 |

# CITY OF KINGMAN, KANSAS

## SPECIAL PURPOSE FUND

## MUNICIPAL COURT FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| Diversion fees | $ 4,200 | $ 4,965 |
| Court costs | 41,083 | 43,341 |
| Fines | 42,945 | 53,234 |
| Restitution | 41 | 4,662 |
| Attorney fees | 1,722 | 5,135 |
| KBI fees | 1,165 | 2,464 |
| Law enforcement training fees | 9,366 | 9,638 |
| Reinstatement fees | 976 | 1,504 |
| State administrative fees | 416 | 429 |
| Community Correction fund | 850 | 1,140 |
| Miscellaneous | 4,411 | 10,187 |
| Total Receipts | 107,175 | 136,699 |
| Expenditures | | |
| Payments to City of Kingman | 87,845 | 117,941 |
| Payments to State of Kansas | 12,885 | 15,020 |
| Miscellaneous | 826 | 214 |
| Total Expenditures | 101,556 | 133,175 |
| Receipts Over (Under) Expenditures | 5,619 | 3,524 |
| Unencumbered Cash, Beginning | 4,377 | 9,996 |
| Unencumbered Cash, Ending | $ 9,996 | $ 13,520 |

# CITY OF KINGMAN, KANSAS

## EMS OPERATING FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Ad valorem property tax | $ - | $ 311,868 | $ 322,371 | $ (10,503) |
| Delinquent tax | - | 126 | - | 126 |
| Motor vehicle tax | - | - | 50,095 | (50,095) |
| Recreational vehicle tax | - | - | 701 | (701) |
| 16/20M vehicle tax | - | - | 587 | (587) |
| Commercial vehicle tax | - | - | 3,587 | (3,587) |
| Neighborhood revitalization rebate | - | (4,357) | (3,198) | (1,159) |
| Interest income | - | 915 | - | 915 |
| Run receipts | - | 392,053 | 345,669 | 46,384 |
| County share | - | 374,142 | 374,142 | - |
| Previously cancelled bills | - | 10,974 | - | 10,974 |
| Miscellaneous | - | 6,080 | - | 6,080 |
| Transfer from General Fund | - | 48,536 | - | 48,536 |
| Total Receipts | - | 1,140,337 | $ 1,093,954 | $ 46,383 |
| Expenditures | | | | |
| Personal services | - | 736,443 | $ 793,569 | $ (57,126) |
| Contractual services | - | 99,410 | 97,990 | 1,420 |
| Commodities | - | 96,732 | 100,891 | (4,159) |
| Capital outlay | - | 2,430 | 21,504 | (19,074) |
| Lease purchase | - | 39,895 | 80,000 | (40,105) |
| Refunds | - | 6,471 | - | 6,471 |
| Total Expenditures | - | 981,381 | $ 1,093,954 | $ (112,573) |
| Receipts Over (Under) Expenditures | - | 158,956 | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | $ - | $ 158,956 | | |

# CITY OF KINGMAN, KANSAS

## BOND AND INTEREST FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Ad valorem property tax | $ 1 | $ 16,928 | $ 17,503 | $ (575) |
| Delinquent tax | 233 | 109 | - | 109 |
| Motor vehicle tax | 813 | - | - | - |
| Recreational vehicle tax | 11 | - | - | - |
| 16/20M vehicle tax | 69 | 7 | - | 7 |
| Commercial vehicle tax | 58 | - | - | - |
| Neighborhood revitalization rebate | - | (237) | (174) | (63) |
| Interest income | 4,204 | 1,881 | - | 1,881 |
| Special assessments | 109,411 | 100,890 | 111,000 | (10,110) |
| Total Receipts | 114,800 | 119,578 | $ 128,329 | $ (8,751) |
| Expenditures | | | | |
| Principal | 100,000 | 105,000 | $ 110,000 | $ (5,000) |
| Interest | 37,812 | 35,263 | 35,262 | 1 |
| Total Expenditures | 137,812 | 140,263 | $ 145,262 | $ (4,999) |
| Receipts Over (Under) Expenditures | (23,012) | (20,685) | | |
| Unencumbered Cash, Beginning | 62,766 | 39,754 | | |
| Unencumbered Cash, Ending | $ 39,754 | $ 19,069 | | |

# CITY OF KINGMAN, KANSAS

## CAPITAL PROJECT FUND

## POLICE RESERVE FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| Interest income | $ 196 | $ 57 |
| Donations | - | 1,000 |
| Reimbursements | - | 712 |
| Total Receipts | 196 | 1,769 |
| Expenditures | | |
| Commodities | - | 712 |
| Receipts Over (Under) Expenditures | 196 | 1,057 |
| Unencumbered Cash, Beginning | 4,565 | 4,761 |
| Unencumbered Cash, Ending | $ 4,761 | $ 5,818 |

# CITY OF KINGMAN, KANSAS

## CAPITAL PROJECT FUND

## AMBULANCE RESERVE FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| Donations | $ 2,200 | $ - |
| Interest income | 1,379 | 260 |
| Total Receipts | 3,579 | 260 |
| Expenditures | | |
| Capital outlay | - | 32,746 |
| Receipts Over (Under) Expenditures | 3,579 | (32,486) |
| Unencumbered Cash, Beginning | 28,907 | 32,486 |
| Unencumbered Cash, Ending | $ 32,486 | $ - |

# CITY OF KINGMAN, KANSAS

## CAPITAL PROJECT FUND

## FIRE RESERVE FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| Interest income | $ 222 | $ 19,362 |
| Miscellaneous | 550 | 500 |
| Total Receipts | 772 | 19,862 |
| Expenditures | | |
| Commodities | - | 4,640 |
| Equipment improvement | - | 2,214 |
| Total Expenditures | - | 6,854 |
| Receipts Over (Under) Expenditures | 772 | 13,008 |
| Unencumbered Cash, Beginning | 4,990 | 5,762 |
| Unencumbered Cash, Ending | $ 5,762 | $ 18,770 |

# CITY OF KINGMAN, KANSAS

## CAPITAL PROJECT FUND

## MUNICIPAL EQUIPMENT RESERVE FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| Interest income | $ 2,322 | $ 38,035 |
| Miscellaneous | - | 4,831 |
| Reimbursements | - | 25,799 |
| Transfer from Water Fund | 15,000 | 15,000 |
| Transfer from Light Fund | 30,000 | 30,000 |
| Transfer from Disposal System Fund | 10,000 | 10,000 |
| Total Receipts | 57,322 | 123,665 |
| Expenditures | | |
| Lease purchase | - | 43,430 |
| Equipment improvement | 9,350 | 40,199 |
| Total Expenditures | 9,350 | 83,629 |
| Receipts Over (Under) Expenditures | 47,972 | 40,036 |
| Unencumbered Cash, Beginning | 1,000 | 48,972 |
| Unencumbered Cash, Ending | $ 48,972 | $ 89,008 |

# CITY OF KINGMAN, KANSAS

## CAPITAL PROJECT FUND

## AIRPORT IMPROVEMENT FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 | 2025 |
|---|---|---|
| Receipts | | |
| Grants - State of Kansas | $ 287,181 | $ 168,314 |
| Interest income | 2,209 | 569 |
| Transfer from Airport Operations Fund | 25,000 | 41,000 |
| Total Receipts | 314,390 | 209,883 |
| Expenditures | | |
| Construction costs | 399,360 | 176,351 |
| Receipts Over (Under) Expenditures | (84,970) | 33,532 |
| Unencumbered Cash, Beginning | 121,903 | 36,933 |
| Unencumbered Cash, Ending | $ 36,933 | $ 70,465 |

# CITY OF KINGMAN, KANSAS

## CAPITAL PROJECT FUND

## STREET IMPROVEMENT FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 | 2025 |
|---|---|---|
| Receipts | | |
| Grants | $ 137,352 | $ 41,520 |
| Interest income | 6,013 | 50,484 |
| Reimbursements | - | 950 |
| Bond/note proceeds | - | 3,406,044 |
| Transfer from Special Highway Fund | 50,000 | 50,000 |
| Total Receipts | 193,365 | 3,548,998 |
| Expenditures | | |
| Construction costs | 53,647 | 295,840 |
| Interest | - | 61,759 |
| Total Expenditures | 53,647 | 357,599 |
| Receipts Over (Under) Expenditures | 139,718 | 3,191,399 |
| Unencumbered Cash, Beginning | 41,080 | 180,798 |
| Unencumbered Cash, Ending | $ 180,798 | $ 3,372,197 |

# CITY OF KINGMAN, KANSAS

## CAPITAL PROJECT FUND

## TIF FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Tax increment financing allocation | $ 171,919 | $ 191,725 | $ 150,000 | $ 41,725 |
| Interest income | 6,322 | 9,039 | - | 9,039 |
| Total Receipts | 178,241 | 200,764 | $ 150,000 | $ 50,764 |
| Expenditures | | | | |
| Contractual services | 49,539 | 25,731 | $ 24,000 | $ 1,731 |
| Commodities | 363 | 128 | 2,000 | (1,872) |
| Capital outlay | 53,573 | 62,180 | 100,000 | (37,820) |
| Transfer to TIF Debt Fund | 89,330 | 90,040 | 90,039 | 1 |
| Total Expenditures | 192,805 | 178,079 | $ 216,039 | $ (37,960) |
| Receipts Over (Under) Expenditures | (14,564) | 22,685 | | |
| Unencumbered Cash, Beginning | 191,051 | 176,487 | | |
| Unencumbered Cash, Ending | $ 176,487 | $ 199,172 | | |

# CITY OF KINGMAN, KANSAS

## CAPITAL PROJECT FUND

## TIF IMPROVEMENT FUND

### SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 | 2025 |
|---|---|---|
| Receipts | | |
| Grants | $ - | $ - |
| Expenditures | | |
| Contractual | 42 | - |
| Receipts Over (Under) Expenditures | (42) | - |
| Unencumbered Cash, Beginning | 466 | 424 |
| Unencumbered Cash, Ending | $ 424 | $ 424 |

# CITY OF KINGMAN, KANSAS

## CAPITAL PROJECT FUND

## TIF DEBT FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 | 2025 |
|---|---|---|
| Receipts | | |
| Interest income | $ 349 | $ 69 |
| Transfer from TIF Fund | 89,330 | 90,040 |
| Total Receipts | 89,679 | 90,109 |
| Expenditures | | |
| Contractual | 89,331 | 90,040 |
| Receipts Over (Under) Expenditures | 348 | 69 |
| Unencumbered Cash, Beginning | 3,129 | 3,477 |
| Unencumbered Cash, Ending | $ 3,477 | $ 3,546 |

# CITY OF KINGMAN, KANSAS

## CAPITAL PROJECT FUND

## CAPITAL IMPROVEMENT FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| Interest income | $ 17,039 | $ 49,452 |
| Reimbursements | - | 55,329 |
| Miscellaneous | - | 21,446 |
| Grant | 121,932 | - |
| Lease | 59,085 | 3,581 |
| Transfer from Disposal Replacement Fund | 20,000 | 20,000 |
| Transfer from General Fund | 433,755 | - |
| Transfer from Light Surplus Fund | 40,000 | 40,000 |
| Transfer from Water Surplus Fund | 40,000 | 40,000 |
| Total Receipts | 731,811 | 229,808 |
| Expenditures | | |
| Capital outlay | 232,287 | 31,644 |
| Receipts Over (Under) Expenditures | 499,524 | 198,164 |
| Unencumbered Cash, Beginning | 228,697 | 728,221 |
| Unencumbered Cash, Ending | $ 728,221 | $ 926,385 |

# CITY OF KINGMAN, KANSAS

## TRUST FUND

## CEMETERY ENDOWMENT FUND

### SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
### Regulatory Basis
### For the Year Ended December 31, 2025
### (With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

| | 2024 | 2025 |
|---|---|---|
| Receipts | | |
| Permits issues | $ 2,075 | $ 1,750 |
| Interest | 3,557 | 1,456 |
| Total Receipts | 5,632 | 3,206 |
| Expenditures | | |
| Miscellaneous | - | - |
| Receipts Over (Under) Expenditures | 5,632 | 3,206 |
| Unencumbered Cash, Beginning | 130,752 | 136,384 |
| Unencumbered Cash, Ending | $ 136,384 | $ 139,590 |

# CITY OF KINGMAN, KANSAS

## TRUST FUND

## CEMETERY CAPITAL IMPROVEMENT FUND

### SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 | 2025 |
|---|---|---|
| Receipts | | |
| Sale of lots | $ 1,325 | $ 1,175 |
| Miscellaneous | - | 950 |
| Interest | 1,496 | 246 |
| Total Receipts | 2,821 | 2,371 |
| Expenditures | | |
| Equipment | 34,153 | - |
| Total Expenditures | 34,153 | - |
| Receipts Over (Under) Expenditures | (31,332) | 2,371 |
| Unencumbered Cash, Beginning | 54,813 | 23,481 |
| Unencumbered Cash, Ending | $ 23,481 | $ 25,852 |

# CITY OF KINGMAN, KANSAS

## TRUST FUND

## BOWREN INTEREST FUND

### SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 | 2025 |
|---|---|---|
| Receipts | | |
| Interest income | $ 187 | $ 47 |
| Expenditures | | |
| Miscellaneous | - | - |
| Receipts Over (Under) Expenditures | 187 | 47 |
| Unencumbered Cash, Beginning | 4,014 | 4,201 |
| Unencumbered Cash, Ending | $ 4,201 | $ 4,248 |

# CITY OF KINGMAN, KANSAS

## TRUST FUND

## KEYS ESTATE FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 | 2025 |
|---|---|---|
| Receipts | | |
| Interest income | $ 57 | $ 15 |
| Expenditures | | |
| Miscellaneous | - | - |
| Receipts Over (Under) Expenditures | 57 | 15 |
| Unencumbered Cash, Beginning | 1,257 | 1,314 |
| Unencumbered Cash, Ending | $ 1,314 | $ 1,329 |

# CITY OF KINGMAN, KANSAS

## BUSINESS FUND

## WATER FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

**Regulatory Basis**

**For the Year Ended December 31, 2025**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Charge for services | $ 601,544 | $ 551,262 | $ 600,000 | $ (48,738) |
| Interest income | 37,195 | 106,492 | - | 106,492 |
| Reimbursements | 1,116 | 900 | - | 900 |
| Miscellaneous | 5,081 | 1,765 | 2,300 | (535) |
| Total Receipts | 644,936 | 660,419 | $ 602,300 | $ 58,119 |
| Expenditures | | | | |
| Production - | | | | |
| Personal services | - | - | $ 995 | $ (995) |
| Contractual services | 61,573 | 59,384 | 80,395 | (21,011) |
| Commodities | 5,140 | 10,711 | 19,404 | (8,693) |
| Total Production | 66,713 | 70,095 | 100,794 | (30,699) |
| Transmission - | | | | |
| Personal services | 263,486 | 212,506 | 261,585 | (49,079) |
| Contractual services | (2,998) | 20,518 | 40,738 | (20,220) |
| Commodities | 70,810 | 36,743 | 59,497 | (22,754) |
| Capital outlay | - | - | 20,000 | (20,000) |
| Total Transmission | 331,298 | 269,767 | 381,820 | (112,053) |
| Administation - | | | | |
| Personal services | 163,002 | 160,046 | 167,160 | (7,114) |
| Contractual services | 32,757 | 48,511 | 33,369 | 15,142 |
| Commodities | 2,376 | 1,547 | 22,638 | (21,091) |
| Capital outlay | 2,849 | - | - | - |
| Franchise fee | 29,970 | 27,522 | 30,000 | (2,478) |
| Transfer to Water Surplus Fund | 125,000 | 50,000 | 50,000 | - |
| Transfer to Economic Development Director Fund | - | 7,500 | 7,500 | - |
| Transfer to Municipal Equipment Reserve Fund | 15,000 | 15,000 | 15,000 | - |
| Total Administration | 370,954 | 310,126 | 325,667 | (15,541) |
| Total Expenditures | 768,965 | 649,988 | $ 808,281 | $ (158,293) |
| Receipts Over (Under) Expenditures | (124,029) | 10,431 | | |
| Unencumbered Cash, Beginning | 993,738 | 869,709 | | |
| Unencumbered Cash, Ending | $ 869,709 | $ 880,140 | | |

# CITY OF KINGMAN, KANSAS

## BUSINESS FUND

## WATER SURPLUS FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| Interest income | $ 127,671 | $ 53,821 |
| Transfer from Water Fund | 125,000 | 50,000 |
| Total Receipts | 252,671 | 103,821 |
| Expenditures | | |
| Contractual services | - | 12,855 |
| Commodities | 23,953 | - |
| Capital outlay | 102,858 | 39,540 |
| Transfer to Capital Improvement Fund | 40,000 | 40,000 |
| Transfer to General Fund | 175,000 | 175,000 |
| Total Expenditures | 341,811 | 267,395 |
| Receipts Over (Under) Expenditures | (89,140) | (163,574) |
| Unencumbered Cash, Beginning | 2,638,323 | 2,549,183 |
| Unencumbered Cash, Ending | $ 2,549,183 | $ 2,385,609 |

# CITY OF KINGMAN, KANSAS

## BUSINESS FUND

## LIGHT FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Charges for services | $ 6,288,189 | $ 6,382,479 | $ 6,312,000 | $ 70,479 |
| Kansas Power Pool | 285,744 | 212,672 | 138,588 | 74,084 |
| Interest income | 79,706 | 131,753 | - | 131,753 |
| Licenses and permits | 500 | 325 | 500 | (175) |
| Reimbursements | 5,826 | 29,397 | - | 29,397 |
| Miscellaneous | 13,107 | 32,345 | 6,000 | 26,345 |
| Total Receipts | 6,673,072 | 6,788,971 | $ 6,457,088 | $ 331,883 |
| Expenditures | | | | |
| Production - | | | | |
| Personal services | 588,198 | 599,687 | $ 600,980 | $ (1,293) |
| Contractual services | 3,626,163 | 3,508,625 | 3,890,869 | (382,244) |
| Commodities | 175,701 | 244,834 | 376,199 | (131,365) |
| Capital outlay | - | 2,000 | - | 2,000 |
| Total Production | 4,390,062 | 4,355,146 | 4,868,048 | (512,902) |
| Transmission - | | | | |
| Personal services | 419,342 | 437,724 | 505,460 | (67,736) |
| Contractual services | 80,026 | 173,085 | 152,998 | 20,087 |
| Commodities | 273,898 | 201,464 | 254,189 | (52,725) |
| Capital outlay | - | 3,878 | - | 3,878 |
| Total Transmission | 773,266 | 816,151 | 912,647 | (96,496) |
| Administrative - | | | | |
| Personal services | 182,575 | 183,018 | 189,050 | (6,032) |
| Contractual services | 69,442 | 76,271 | 55,134 | 21,137 |
| Commodities | 44,399 | 8,006 | 46,256 | (38,250) |
| Capital outlay | 2,849 | - | - | - |
| Franchise fee | 135,000 | 135,000 | 135,000 | - |

# CITY OF KINGMAN, KANSAS

## BUSINESS FUND

## LIGHT FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 Actual | Actual | Budget | Variance - Over (Under) |
| Expenditures (Cont.) | | | | |
| Administrative (Cont.) - | | | | |
| Transfer to Municipal Equip, Reserve Fund | $ 30,000 | $ 30,000 | $ 30,000 | $ - |
| Transfer to Economic Development Director | - | 7,500 | 7,500 | - |
| Transfer to Light Principal and Interest Fund | 637,206 | 284,926 | 199,000 | 85,926 |
| Transfer to Light Surplus Fund | 380,555 | 511,852 | 340,000 | 171,852 |
| Total Administrative | 1,482,026 | 1,236,573 | 1,001,940 | 234,633 |
| Total Expenditures | 6,645,354 | 6,407,870 | $ 6,782,635 | $ (374,765) |
| Receipts Over (Under) Expenditures | 27,718 | 381,101 | | |
| Unencumbered Cash, Beginning | 1,797,596 | 1,825,314 | | |
| Unencumbered Cash, Ending | $ 1,825,314 | $ 2,206,415 | | |

# CITY OF KINGMAN, KANSAS

## BUSINESS FUND

## LIGHT PRINCIPAL AND INTEREST FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| Interest income | $ 3,485 | $ 2,873 |
| Reimbursed expenses | 144,043 | - |
| Transfer from Light Surplus Fund | 18,000 | - |
| Transfer from Light Fund | 637,203 | 284,926 |
| Total Receipts | 802,731 | 287,799 |
| Expenditures | | |
| Principal | 500,000 | 135,000 |
| Interest | 67,800 | 64,050 |
| Transfer to Light Fund | 18,000 | - |
| Transfer to Light Surplus Fund | 144,043 | - |
| Total Expenditures | 729,843 | 199,050 |
| Receipts Over (Under) Expenditures | 72,888 | 88,749 |
| Unencumbered Cash, Beginning | 18,927 | 91,815 |
| Unencumbered Cash, Ending | $ 91,815 | $ 180,564 |

# CITY OF KINGMAN, KANSAS

## BUSINESS FUND

## LIGHT SURPLUS FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| Interest income | $ 97,786 | $ 46,332 |
| Transfer from Light Principal and Interest Fund | 144,043 | - |
| Transfer from Light Fund | 380,554 | 511,853 |
| Total Receipts | 622,383 | 558,185 |
| Expenditures | | |
| Contractual services | 128,207 | 84,273 |
| Capital outlay | 157,951 | 11,293 |
| Principal | 144,042 | - |
| Transfer to Capital Improvement Fund | 40,000 | 40,000 |
| Total Expenditures | 470,200 | 135,566 |
| Receipts Over (Under) Expenditures | 152,183 | 422,619 |
| Unencumbered Cash, Beginning | 1,985,055 | 2,137,238 |
| Unencumbered Cash, Ending | $ 2,137,238 | $ 2,559,857 |

# CITY OF KINGMAN, KANSAS

## BUSINESS FUND

## LIGHT IMPROVEMENT FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| Interest income | $ 49 | $ - |
| Expenditures | | |
| Commodities | - | - |
| Receipts Over (Under) Expenditures | 49 | - |
| Unencumbered Cash, Beginning | 25,542 | 25,591 |
| Unencumbered Cash, Ending | $ 25,591 | $ 25,591 |

# CITY OF KINGMAN, KANSAS

## BUSINESS FUND

## DISPOSAL SYSTEM FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Charges for services | $ 683,551 | $ 680,203 | $ 690,000 | $ (9,797) |
| Sewer taps | 785 | 430 | 500 | (70) |
| Interest income | 9,059 | 95,761 | - | 95,761 |
| Miscellaneous | 930 | - | - | - |
| Total Receipts | 694,325 | 776,394 | $ 690,500 | $ 85,894 |
| Expenditures | | | | |
| Treatment Plant - | | | | |
| Personal services | 107,475 | 112,882 | $ 103,480 | $ 9,402 |
| Contractual services | 149,310 | 177,970 | 144,408 | 33,562 |
| Commodities | 15,163 | 43,796 | 52,920 | (9,124) |
| Capital outlay | - | 5,287 | 5,000 | 287 |
| Total Treatment Plant | 271,948 | 339,935 | 305,808 | 34,127 |
| Collection System - | | | | |
| Personal services | 84,767 | 48,575 | 87,560 | (38,985) |
| Contractual services | 87,519 | 12,014 | 96,994 | (84,980) |
| Commodities | 9,605 | 35,945 | 32,232 | 3,713 |
| Capital outlay | 4,004 | - | 20,000 | (20,000) |
| Total Collection System | 185,895 | 96,534 | 236,786 | (140,252) |
| Administration - | | | | |
| Personal services | 24,535 | 21,562 | 25,870 | (4,308) |
| Contractual services | 31,032 | 41,779 | 28,518 | 13,261 |
| Commodities | 3,346 | 1,653 | 16,023 | (14,370) |
| Capital outlay | 2,849 | - | - | - |
| Franchise fee | 34,099 | 33,892 | 35,000 | (1,108) |
| Transfer to Municipal Equipment Reserve Fund | 10,000 | 10,000 | 10,000 | - |
| Transfer to Economic Development Director Fund | - | 7,500 | - | 7,500 |
| Transfer to Disposal System Debt Service Fund | 70,840 | - | - | - |
| Transfer to Disposal Replacement Fund | 75,000 | 75,000 | 75,000 | - |
| Total Administration | 251,701 | 191,386 | 190,411 | 975 |
| Total Expenditures | 709,544 | 627,855 | $ 733,005 | $ (105,150) |
| Receipts Over (Under) Expenditures | (15,219) | 148,539 | | |
| Unencumbered Cash, Beginning | 346,208 | 330,989 | | |
| Unencumbered Cash, Ending | $ 330,989 | $ 479,528 | | |

# CITY OF KINGMAN, KANSAS

## BUSINESS FUND

## DISPOSAL SYSTEM DEBT SERVICE FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| Interest income | $ 2,492 | $ 122 |
| Special assessments | - | 7,394 |
| Transfer from Disposal System Fund | 70,840 | - |
| Total Receipts | 73,332 | 7,516 |
| Expenditures | | |
| Principal | 110,000 | - |
| Interest | 826 | - |
| Total Expenditures | 110,826 | - |
| Receipts Over (Under) Expenditures | (37,494) | 7,516 |
| Unencumbered Cash, Beginning | 44,593 | 7,099 |
| Unencumbered Cash, Ending | $ 7,099 | $ 14,615 |

# CITY OF KINGMAN, KANSAS

## BUSINESS FUND

## DISPOSAL REPLACEMENT FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| Interest income | $ 61,410 | $ 27,429 |
| Transfer from Disposal System Fund | 75,000 | 75,000 |
| Total Receipts | 136,410 | 102,429 |
| Expenditures | | |
| Contractual services | - | 10,000 |
| Capital outlay | 10,753 | 79,996 |
| Transfer to General Fund | 75,000 | 75,000 |
| Transfer to Capital Improvement Fund | 20,000 | 20,000 |
| Total Expenditures | 105,753 | 184,996 |
| Receipts Over (Under) Expenditures | 30,657 | (82,567) |
| Unencumbered Cash, Beginning | 1,273,023 | 1,303,680 |
| Unencumbered Cash, Ending | $ 1,303,680 | $ 1,221,113 |

# CITY OF KINGMAN, KANSAS

## AGENCY FUNDS

## SCHEDULE OF RECEIPTS AND DISBURSEMENTS
**Regulatory Basis**
**For the Year Ended December 31, 2025**

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Meter Deposit | $ 48,109 | $ 98,378 | $ 89,376 | $ 57,111 |
| Sales Tax | 36,699 | 254,996 | 251,991 | 39,704 |
| Payroll Clearing | 11,849 | 1,411,355 | 1,409,675 | 13,529 |
| Cafeteria Plan Reimbursement | 1,257 | 3,036 | 3,560 | 733 |
| Total | $ 97,914 | $ 1,767,765 | $ 1,754,602 | $ 111,077 |

# CITY OF KINGMAN, KANSAS

## RELATED MUNICIPAL ENTITY

## KINGMAN CARNEGIE LIBRARY

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | | |
|---|---|---|---|---|---|
| | 2024 | General Fund | Gifts & Grants Fund | Capital Improvement Fund | TOTAL |
| Receipts | | | | | |
| City appropriations | $ 141,994 | $ 148,153 | $ - | $ - | $ 148,153 |
| Copies | 1,604 | 2,562 | - | - | 2,562 |
| Gifts & Miscellaneous | 1,000 | - | 1,150 | - | 1,150 |
| Donations and Memorials | 700 | - | 5,420 | - | 5,420 |
| Reimbursements/Replacements | 73 | 119 | - | - | 119 |
| Refunds | 50 | - | 102 | - | 102 |
| Investment Income (includes Royalties | 29,480 | - | 130,425 | - | 130,425 |
| Grants | 5,441 | 2,478 | 4,144 | - | 6,622 |
| SCKLS | 17,720 | - | 17,062 | - | 17,062 |
| Interest (checking & savings) | 192 | - | 87 | 123 | 210 |
| Transfer from Gifts & Grants | 20,000 | 21,500 | - | - | 21,500 |
| Transfer from General Fund | 5,258 | - | - | 10,149 | 10,149 |
| Total Receipts | 223,512 | 174,812 | 158,390 | 10,272 | 343,474 |
| Expenditures | | | | | |
| Accounting/Tax Prep (incl Acctg Wage | 10,597 | 9,825 | - | - | 9,825 |
| Books (Adult, Juv, Memorial) | 15,473 | 20 | 6,484 | - | 6,504 |
| E-Books | 976 | - | 1,335 | - | 1,335 |
| Audio Visual | 296 | 65 | 104 | - | 169 |
| Periodicals | 1,883 | 302 | 20 | - | 322 |
| Continuing Education | 275 | 275 | - | - | 275 |
| Custodial Service | 5,338 | 5,200 | - | - | 5,200 |
| Employee Benefits | 18,385 | 23,168 | - | - | 23,168 |
| Equipment & Furniture | 4,004 | 1,293 | - | - | 1,293 |
| Grant Expense | 4,097 | 200 | 1,569 | - | 1,769 |
| Geneology | 535 | - | - | - | - |
| Insurance | 3,000 | 17,071 | - | - | 17,071 |
| Maintenance | 11,764 | 6,761 | - | - | 6,761 |
| Memberships | 1,198 | 547 | 1,620 | 829 | 2,996 |
| Miscellaneous | 35 | 423 | 150 | - | 573 |
| Payroll | 81,444 | 80,551 | - | - | 80,551 |
| Postage | 1,917 | 674 | 1,910 | - | 2,584 |
| Programs | - | 170 | 2,140 | | 2,310 |

# CITY OF KINGMAN, KANSAS

## RELATED MUNICIPAL ENTITY

## KINGMAN CARNEGIE LIBRARY

### SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | | |
|---|---|---|---|---|---|
| | 2024 Actual | General Fund | Gifts & Grants Fund | Capital Improvement Fund | TOTAL |
| Expenditures (cont.) | | | | | |
| Summer Reading | $ 2,524 | $ 1,951 | $ 525 | $ - | $ 2,476 |
| Supplies & Materials | 3,207 | 4,085 | 885 | - | 4,970 |
| Taxes | 167 | - | 162 | - | 162 |
| Technology | 6,687 | 2,190 | 2,176 | - | 4,366 |
| Travel | 272 | 796 | - | - | 796 |
| Utilities | 13,272 | 11,938 | - | - | 11,938 |
| Close SCCF | - | - | 84,444 | - | 84,444 |
| Transfer to Capital Improvement Fund | 5,259 | 10,028 | - | - | 10,028 |
| Transfer to General Fund | 20,000 | - | 21,500 | - | 21,500 |
| Total Expenditures | 212,605 | 177,533 | 125,024 | 829 | 303,386 |
| Receipts Over (Under) Expenditures | 10,907 | (2,721) | 33,366 | 9,443 | 40,088 |
| Unencumbered Cash, Beginning | 1,200,654 | 6,999 | 1,142,153 | 62,409 | 1,211,561 |
| Unencumbered Cash, Ending | $1,211,561 | $ 4,278 | $ 1,175,519 | $ 71,852 | $ 1,251,649 |