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September 24, 2025

The Honorable Mayor, City Commissioners  
and Management  
City of Dodge City, Kansas

We have audited the financial statement of the City of Dodge City, Kansas for the year ended December 31, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 17, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note A to the financial statement. No new accounting policies were adopted, and the application of existing policies was not changed during 2024. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statement in the proper period.

Accounting estimates are an integral part of the financial statement prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statement and because of the possibility that future events affecting them may differ significantly from those expected.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statement is the disclosure of long-term debt in Note E to the financial statement.

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were adjustments made for reporting purposes not required to be made by management, primarily for reclassifications between accounts within a fund to facilitate proper reporting in the financial statement.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, which could be significant to the financial statement or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated September 24, 2025.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statement or a determination of the type of auditor's opinion that may be expressed on that statement, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

During the course of the audit, we noted certain statutory violations described in Note B to the financial statement.

Other Matters

We were engaged to report on the summary of regulatory basis expenditures - actual and budget, individual fund schedules of regulatory basis receipts and expenditures, and summary of regulatory basis receipts and disbursements - agency funds, which accompany the financial statement and are regulatory-required supplementary information. The schedule of expenditures of federal awards is presented for additional analysis as required by Title 2 U.S. Code of Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statement. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the *Kansas Municipal Audit and Accounting Guide*, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statement. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statement or to the financial statement itself.

Restriction on Use

This information is intended solely for the use of the Mayor, City Commissioners and management of the City of Dodge City, Kansas and is not intended to be, and should not be, used by anyone other than these specified parties.

*Kennedy McKee & Company LLP*

**CITY OF DODGE CITY, KANSAS**

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**FINANCIAL STATEMENT  
with  
INDEPENDENT AUDITOR'S REPORT  
and  
UNIFORM GUIDANCE REPORTS  
YEAR ENDED DECEMBER 31, 2024**

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## INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and City Commissioners  
Dodge City, Kansas

### ***Adverse and Unmodified Opinions***

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of the City of Dodge City, Kansas, as of and for the year ended December 31, 2024 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 of Dodge City, Kansas, as of December 31, 2024, 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 balances of the City of Dodge City, Kansas, as of December 31, 2024, 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 A.

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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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 of Dodge City, Kansas 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 A of the financial statement, the financial statement is prepared by the City of Dodge City, Kansas 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 A 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 A; 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, which raise substantial doubt about the City of Dodge City, Kansas' 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, we:

- exercise professional judgement 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 of Dodge City, Kansas' 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, which raise substantial doubt about the City of Dodge City, Kansas' 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 (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures, and summary of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for 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*. The schedule of expenditures of federal awards is presented for additional analysis as required by Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is also not a required part of the basic financial statement. 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 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 A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Dodge City, Kansas as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated August 22, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the website of the Kansas Department of Administration at the following link: <https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits>. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note A.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 24, 2025 on our consideration of the City of Dodge City, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Dodge City, Kansas' internal control over financial reporting and compliance.

*Kennedy McKee & Company LLP*

September 24, 2025

**CITY OF DODGE CITY, KANSAS**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
REGULATORY BASIS**

For the Year Ended December 31, 2024

Fund	Beginning unencumbered cash balance (deficit)	Prior year cancelled encumbrances	Receipts
General fund:			
General	\$ 3,405,125	\$ -	\$ 18,305,596
Special purpose funds:			
Special liability	9,677	-	484,320
Library	-	-	1,061,671
Library employee benefits	-	-	223,757
Sales tax	543,632	-	9,329,154
Convention and visitors	1,278,836	-	1,415,080
Special streets and highways	(60,621)	-	1,092,688
Special parks and recreation	167,722	-	142,111
Special alcohol and drug	52,716	-	142,111
Alcohol and drug safety action	8,867	-	-
Development and growth	973,644	-	709,575
Capital improvement	1,005,027	-	1,685,596
Non-budgeted special purpose funds:			
Sales tax organizations	361,757	-	710,000
Sales tax depreciation and replacement	1,187,209	-	1,000,000
Sales tax event	19,119	-	322,607
Hilmar bioscience district	-	-	21,148
Rural housing incentive district	(830,051)	-	847,124
Transient guest tax	601,504	-	442,969
Street sales tax	7,796	-	4,099,263
Special law enforcement trust	74,451	-	3,573
Economic development revolving	417,858	-	15,114
Hoover trust	141,488	-	6,357
Roof insurance repairs	169,250	-	-
Medical insurance reserve	3,927,622	-	2,587,415
CDBG - CV grant	-	-	121,347
Capital equipment reserve	(1,057,790)	-	923,085
Hilmar	465,329	-	-
GREAT	6,047	-	36,088
Fire CPR training	37,626	-	-
Municipal band	10,311	-	18,500
SMPC trust	228,506	-	11,800
Depot	786,407	-	281,849
Civil asset forfeiture	10,827	-	-
Public art	14,102	-	-
Total special purpose funds	<u>10,558,868</u>	<u>-</u>	<u>27,734,302</u>

## STATEMENT 1

Page 1 of 4

Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
<u>\$ 21,485,475</u>	<u>\$ 225,246</u>	<u>\$ 1,351,632</u>	<u>\$ 1,576,878</u>
515,227	(21,230)	21,230	-
1,045,000	16,671	-	16,671
220,000	3,757	-	3,757
9,605,564	267,222	35,692	302,914
974,321	1,719,595	14,261	1,733,856
897,250	134,817	74,085	208,902
45,833	264,000	-	264,000
150,947	43,880	-	43,880
-	8,867	-	8,867
1,508,822	174,397	2,195	176,592
671,934	2,018,689	112,838	2,131,527
454,687	617,070	6,229	623,299
431,557	1,755,652	251,185	2,006,837
336,656	5,070	-	5,070
-	21,148	-	21,148
839,300	(822,227)	549	(821,678)
373,914	670,559	651	671,210
2,592,398	1,514,661	37,148	1,551,809
5,435	72,589	255	72,844
428,759	4,213	-	4,213
-	147,845	-	147,845
70,065	99,185	-	99,185
2,916,570	3,598,467	125,612	3,724,079
121,347	-	-	-
694,812	(829,517)	394,666	(434,851)
465,329	-	465,329	465,329
2,930	39,205	-	39,205
-	37,626	-	37,626
18,213	10,598	-	10,598
-	240,306	-	240,306
613,818	454,438	5,791	460,229
200	10,627	-	10,627
6,333	7,769	-	7,769
<u>26,007,221</u>	<u>12,285,949</u>	<u>1,547,716</u>	<u>13,833,665</u>

**CITY OF DODGE CITY, KANSAS**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
REGULATORY BASIS**

For the Year Ended December 31, 2024

Fund	Beginning unencumbered cash balance (deficit)	Prior year cancelled encumbrances	Receipts
<b>Special purpose grant funds:</b>			
PD grants	\$ -	\$ -	\$ -
Runway 220	(4,000)	-	426,220
Runway 14-32 design	19,801	-	-
CARES Act funding - airport	59,000	-	-
Police body worn cameras	5,809	-	2,010
Minibus grant 2020-21	54,771	-	-
Minibus grant 2023-24	(73,379)	-	709,392
American Rescue Plan Act	1,546,832	-	-
KHRC moderate income housing	110,808	-	626,607
Safe streets for all	-	-	-
Opioid	81,046	-	82,952
Downtown kiosk	(52,742)	-	75,034
USDA rural business development	(95,109)	-	-
Total grant funds	<u>1,652,837</u>	<u>-</u>	<u>1,922,215</u>
<b>Bond and interest funds:</b>			
GO bond and interest	39,779	-	4,911,717
<b>Non-budgeted bond and interest funds:</b>			
Cost of issuance	616,377	-	171,584
Special events center revenue bonds	4,273,182	-	2,935,578
Water park revenue bonds	1,021,304	-	732,164
2009 temporary notes	17,409	-	-
Water and wastewater revenue bonds	130,725	-	242,481
Total bond and interest funds	<u>6,098,776</u>	<u>-</u>	<u>8,993,524</u>
<b>Capital projects funds:</b>			
<b>Non-budgeted capital project funds:</b>			
Municipal services building	26,053	-	94,530
Construction fire station #2	-	-	-
First National Bank building	-	-	-
Temporary notes star bonds	312,072	-	-
GO bonds 2018	111,422	-	-
GO bonds 2013	781,362	-	-
Temporary notes Milstock	(2,619)	-	2,619
GO bonds 2016	135,595	-	-
GO bonds 2017	459,250	-	-
GO bonds 2019	(55,742)	-	55,742
GO bonds 2020	408,739	-	-
GO bonds 2022	7,809,911	-	-

<u>Expenditures</u>	<u>Ending unencumbered cash balance (deficit)</u>	<u>Add encumbrances and accounts payable</u>	<u>Ending cash balance (deficit)</u>
\$ 377,130	\$ (377,130)	\$ -	\$ (377,130)
500,824	(78,604)	-	(78,604)
19,801	-	-	-
59,000	-	-	-
-	7,819	-	7,819
-	54,771	-	54,771
851,270	(215,257)	23,705	(191,552)
1,546,832	-	500,000	500,000
737,415	-	-	-
226,326	(226,326)	-	(226,326)
-	163,998	-	163,998
12,374	9,918	2,574	12,492
-	(95,109)	-	(95,109)
<u>4,330,972</u>	<u>(755,920)</u>	<u>526,279</u>	<u>(229,641)</u>
4,492,434	459,062	-	459,062
159,188	628,773	-	628,773
2,781,331	4,427,429	-	4,427,429
682,300	1,071,168	-	1,071,168
-	17,409	-	17,409
-	373,206	-	373,206
<u>8,115,253</u>	<u>6,977,047</u>	<u>-</u>	<u>6,977,047</u>
421,852	(301,269)	56,566	(244,703)
150,329	(150,329)	-	(150,329)
19,345	(19,345)	8,173	(11,172)
312,072	-	-	-
-	111,422	-	111,422
-	781,362	-	781,362
-	-	-	-
-	135,595	-	135,595
-	459,250	-	459,250
-	-	-	-
81,207	327,532	-	327,532
-	7,809,911	-	7,809,911

**CITY OF DODGE CITY, KANSAS**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
REGULATORY BASIS**

For the Year Ended December 31, 2024

Fund	Beginning unencumbered cash balance (deficit)	Prior year cancelled encumbrances	Receipts
Capital projects funds (continued):			
Star bond power center	\$ (3,808,231)	\$ -	\$ 1,781,249
Temporary notes Wagon Wheel	79,293	-	-
Candletree 6 infrastructure	(39,119)	-	38,119
Temporary notes Candletree	2,056,206	-	-
United Village	(2,247,579)	-	9,405,060
YMCA building	(6,798)	-	6,798
KLETC project	(62,268)	-	-
Boot Hill museum	(397,754)	-	6,000
Airport terminal renovation	(1,611,943)	-	3,864,574
Wagon Wheel III	(272,347)	-	-
Iron Flats	(902,916)	-	-
McCautland Rd #2	82,150	-	-
Casa Del Rio	107,850	-	-
GO bonds 2023	3,140,608	-	-
GO bonds 2024	-	-	2,134,888
Wastewater treatment plant construction	<u>(21,434,278)</u>	<u>-</u>	<u>46,746,460</u>
Total capital projects funds	<u>(15,331,083)</u>	<u>-</u>	<u>64,136,039</u>
Business funds:			
Water utility	6,249,007	-	7,618,800
Wastewater utility	3,483,272	-	8,553,342
Biogas operations	(377,178)	-	4,445,815
Solid waste utility	997,556	-	2,953,304
Drainage utility	145,124	-	313,513
Vehicle maintenance	(450,585)	-	464,003
Non-budgeted business funds:			
Facilities maintenance	<u>(380,441)</u>	<u>-</u>	<u>388,584</u>
Total business funds	<u>9,666,755</u>	<u>-</u>	<u>24,737,361</u>
Total reporting entity	<u>\$ 16,051,278</u>	<u>\$ -</u>	<u>\$ 145,829,037</u>

<u>Expenditures</u>	<u>Ending unencumbered cash balance (deficit)</u>	<u>Add encumbrances and accounts payable</u>	<u>Ending cash balance (deficit)</u>
\$ 4,753,899	\$ (6,780,881)	\$ 400,970	\$ (6,379,911)
-	79,293	-	79,293
-	(1,000)	1,000	-
804,252	1,251,954	25,568	1,277,522
3,629,537	3,527,944	319,270	3,847,214
-	-	-	-
90,630	(152,898)	-	(152,898)
221,541	(613,295)	-	(613,295)
4,961,724	(2,709,093)	1,623,527	(1,085,566)
-	(272,347)	-	(272,347)
1,907,007	(2,809,923)	-	(2,809,923)
-	82,150	-	82,150
171,056	(63,206)	-	(63,206)
1,971,768	1,168,840	259,852	1,428,692
357,422	1,777,466	55,052	1,832,518
<u>33,353,304</u>	<u>(8,041,122)</u>	<u>1,333,437</u>	<u>(6,707,685)</u>
<u>53,206,945</u>	<u>(4,401,989)</u>	<u>4,083,415</u>	<u>(318,574)</u>
6,342,888	7,524,919	643,730	8,168,649
6,919,122	5,117,492	390,525	5,508,017
4,923,174	(854,537)	849,028	(5,509)
3,565,074	385,786	155,550	541,336
295,566	163,071	120,383	283,454
773,903	(760,485)	41,313	(719,172)
<u>1,219,759</u>	<u>(1,211,616)</u>	<u>41,343</u>	<u>(1,170,273)</u>
<u>24,039,486</u>	<u>10,364,630</u>	<u>2,241,872</u>	<u>12,606,502</u>
<u>\$ 137,185,352</u>	<u>\$ 24,694,963</u>	<u>\$ 9,750,914</u>	<u>\$ 34,445,877</u>

**CITY OF DODGE CITY, KANSAS****SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
REGULATORY BASIS**

For the Year Ended December 31, 2024

## Composition of cash balance:

Demand deposits	\$ 2,338,141
Certificates of deposit	7,079,145
Investments	27,758,644
Petty cash	<u>3,889</u>
Total cash	37,179,819
Agency funds	<u>(2,733,942)</u>
Total - excluding agency funds	<u><u>\$ 34,445,877</u></u>

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

# CITY OF DODGE CITY, KANSAS

## NOTES TO THE FINANCIAL STATEMENT

December 31, 2024

### A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the City's financial statement. The financial statement, schedules, and notes are representations of the City's management, which is responsible for their integrity and objectivity.

#### 1. Municipal Financial Reporting Entity

The City of Dodge City is a municipal corporation governed by a City Manager-Commission form of government. This regulatory financial statement presents the City of Dodge City (the Municipality) and does not include the related municipal entities shown below. A related municipal entity is an entity established to benefit the City and/or its constituents.

**Dodge City Public Library.** The members of the governing board of the Public Library are appointed by the City Commissioners. The Public Library is fiscally dependent on the City because the budget is approved by the City Commissioners. In addition, the Public Library is prohibited from issuing bonded debt without the approval of the City Commission.

**Dodge City – Ford County Development Corporation.** Two members of the Corporation's Board of Directors are appointed by the City Commissioners. The Corporation is fiscally dependent on the City because nearly all employees of the Corporation are paid by the City and are accountable to the City Manager and Commissioners.

**Dodge City Housing Authority.** The members of the governing board of the Housing Authority are appointed by the City Commission. Although the City does not have the authority to approve or modify the Housing Authority's operational and capital budgets and the Housing Authority has the authority to issue bonded debt, the City is fiscally responsible for the Housing Authority since it was created as an agent of the City.

**VenuWorks of Dodge City, L.L.C.** Was organized under the laws of the State of Iowa on November 1, 2010 to operate United Wireless Arena. The City engaged VenuWorks to manage all activities and operations of the facility.

#### 2. Basis of Presentation – Fund Accounting

The accounts of the City are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

## A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### 2. Basis of Presentation – Fund Accounting (Continued)

The following types of funds comprise the financial activities of the City for the year ended December 31, 2024:

#### 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.).

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

### 3. 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.

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.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. 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:

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to 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 City 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. The following budgets were amended during the year:

<u>Fund</u>	<u>Original budget</u>	<u>Amended budget</u>
Development and Growth Fund	\$757,000	\$1,524,353
Drainage Utility Fund	319,498	419,498
Special Alcohol and Drug Fund	120,000	160,000

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 schedules 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 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. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

A legal operating budget is not required for special purpose grant funds, certain bond and interest funds, capital project funds, and the following special purpose and business funds:

Sales Tax Organizations	Medical Insurance Reserve
Sales Tax Depreciation and Replacement	CDBG – CV Grant
Sales Tax Event	Capital Equipment Reserve
Hilmar Bioscience District	Hilmar
Rural Housing Incentive District	GREAT
Transient Guest Tax	Fire CPR Training
Street Sales Tax	Municipal Band
Special Law Enforcement Trust	SMPC Trust
Economic Development Revolving	Depot
Hoover Trust	Civil Asset Forfeiture
Roof Insurance Repairs	Public Art
	Facilities Maintenance

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

5. Special Assessments

Projects financed in part by special assessments are financed through issuance of general obligation bonds of the City and are retired from the Bond and Interest Fund. Special assessments paid prior to the issuance of bonds are recorded as receipts in the appropriate project. Special assessments received after the issuance of bonds are recorded as receipts in the Bond and Interest Fund.

B. COMPLIANCE WITH KANSAS STATUTES

References made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, the Kansas Department of Administration, and legal representatives of the City.

The budget law provided by K.S.A. 79-2935 prohibits the expenditure of funds in excess of that allowed by budget. Expenditures exceeded the adopted budget of the Sales Tax, GO Bond and Interest, Water Utility, Solid Waste Utility, and Vehicle Maintenance funds by \$32,433, \$49,657, \$608,865, \$538,784, and \$148,920, respectively.

The cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in excess of available monies in a fund. Funds in the category are as follows:

Special Liability	\$	21,230
Rural Housing Incentive District		822,227
Capital Equipment Reserve		829,517
PD Grants		377,130
Runway 220		78,604
Minibus 2023-24		215,257
Safe Streets for All		226,326
USDA Rural Business Development		95,109

B. COMPLIANCE WITH KANSAS STATUTES (CONTINUED)

The cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in excess of available monies in a fund. Funds in the category are as follows (continued):

Municipal Services Building	\$	301,269
Construction Fire Station #2		150,329
FNB Building		19,345
Star Bonds Power Center		6,780,881
Candletree 6 Infrastructure		1,000
KLETC Project		152,898
Boot Hill Museum		613,295
Airport Terminal Renovation		2,709,093
Wagon Wheel III		272,347
Iron Flats		2,809,923
Casa Del Rio		63,206
Biogas Operations		854,537
Vehicle Maintenance		760,485
Facilities Maintenance		1,211,616
Wastewater Treatment Plant Construction		8,041,122

Although the following special purpose federal grant funds overspent their cash balances, according to K.S.A. 12-1664, the City is not prohibited from financing the federal share of a local program from current funds if available.

PD Grants	\$	377,130
Runway 220		78,604
Minibus 2023-24		215,257
Safe Streets for All		226,326
USDA Rural Business Development		95,109

C. DEPOSITS AND INVESTMENTS

As of December 31, 2024, the City had the following investments and maturities.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity</u>	<u>Rating</u>
Kansas Municipal Investment Pool	\$19,946,091	< 1 Year	N/A
Escrow Accounts – Dreyfus	5,494,353	< 1 Year	AAAm
Federated Government Obligation Fund	<u>2,318,200</u>	< 1 Year	AAAm
	<u>\$27,758,644</u>		

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 to 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. 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.

C. DEPOSITS AND INVESTMENTS (CONTINUED)

*Concentration of credit risk.* State statutes place no limit on the amount the municipality may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The City's allocation of investments as of December 31, 2024 is as follows:

<u>Investment</u>	<u>Percentage of Investments</u>
Kansas Municipal Investment Pool	72%
Escrow Accounts – Dreyfus	20%
Federated Government Obligation Fund	8%

*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 legally secured at December 31, 2024.

At December 31, 2024, the City's carrying amount of deposits, including certificates of deposit, was \$9,417,286 and the bank balance was \$13,205,480. Of the bank balance, \$1,501,381 was covered by federal depository insurance and \$11,704,099 was collateralized 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.

At December 31, 2024, the City had invested \$19,946,091 in the State's Municipal Investment Pool. The Municipal Investment Pool is under the oversight of the Pooled Money Investment Board. The Board is comprised of the State Treasurer and four additional members appointed by the State Governor. The Board reports annually to the Kansas Legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

D. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	<u>Project authorization</u>	<u>Cash disbursements and accounts payable to date</u>
Downtown Streetscape	\$ 15,188,601	\$ 10,947,787
Iron Flats Infrastructure	6,501,717	6,501,717
South Wastewater Treatment Plant Expansion	47,153,318	42,040,800
Force Main	6,121,343	6,121,343
United Village Infrastructure	6,942,534	5,095,223
East Trail Asphalt Street Maintenance	1,368,470	334,333
Airport Terminal Expansion	8,198,852	4,250,856
Levee Improvements	<u>1,772,031</u>	<u>1,067,962</u>
Total	<u>\$ 93,246,866</u>	<u>\$ 76,360,021</u>

## E. LONG-TERM DEBT

Changes in long-term liabilities for the municipal financial reporting entity for the year ended December 31, 2024, were as follows:

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions</u>	<u>Reductions/ payments</u>	<u>Balance end of year</u>	<u>Interest paid</u>
General obligation bonds:					
Series 2012-B issued August 1, 2012 in the amount of \$21,285,000 at interest rates of 2.00% to 4.00% maturing September 1, 2032	\$3,515,000	\$ -	\$ 605,000	\$2,910,000	\$ 111,238
Series 2016-A issued February 3, 2016 in the amount of \$5,705,000 at interest rates of 2.00% to 3.125% maturing September 1, 2035	3,755,000	-	265,000	3,490,000	113,106
Series 2016-B issued December 15, 2016 in the amount of \$2,000,000 at interest rates of 2.00% to 4.00% maturing September 1, 2031	1,165,000	-	130,000	1,035,000	42,725
Series 2017-A issued June 1, 2017 in the amount of \$2,860,000 at interest rates of 2.50% to 3.00% maturing September 1, 2026	975,000	-	315,000	660,000	27,625
Series 2017-B issued December 28, 2017 in the amount of \$5,815,000 at interest rates of 2.00% to 4.00% maturing September 1, 2029	3,760,000	-	635,000	3,125,000	150,400
Series 2018-A issued December 20, 2018 in the amount of \$3,950,000 at interest rates of 3.00% to 5.00% maturing September 1, 2033	2,945,000	-	245,000	2,700,000	105,925
Series 2019-A issued December 5, 2019 in the amount of \$16,875,000 at interest rates of 2.125% to 4.00% maturing September 1, 2039	12,225,000	-	1,250,000	10,975,000	421,188
Series 2019-B issued December 5, 2019 in the amount of \$7,000,000 at interest rates of 2.183% to 2.896% maturing September 1, 2029	1,740,000	-	1,395,000	345,000	44,252
Series 2020-A issued August 13, 2020 in the amount of \$4,200,000 at interest rates of 1.00% to 2.00% maturing September 1, 2040	3,635,000	-	195,000	3,440,000	51,123
Series 2021-A issued September 1, 2021 in the amount of \$7,725,000 at interest rates of 1.00% to 2.00% maturing September 1, 2040	7,105,000	-	335,000	6,770,000	124,778

## E. LONG-TERM DEBT (CONTINUED)

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions</u>	<u>Reductions/ payments</u>	<u>Balance end of year</u>	<u>Interest paid</u>
General obligation bonds (continued):					
Series 2022-A issued August 25, 2022 in the amount of \$8,990,000 at interest rates of 3.00% to 5.00% maturing September 1, 2042	\$8,705,000	\$ -	\$305,000	\$8,400,000	\$359,794
Series 2023-A issued August 31, 2023 in the amount of \$6,905,000 at interest rates of 4.00% to 5.00% maturing September 1, 2043	6,905,000	-	230,000	6,675,000	315,975
Series 2024-A issued October 3, 2024 in the amount of \$2,135,000 at interest rates of 4.00% to 5.00% maturing September 1, 2044	<u>-</u>	<u>2,135,000</u>	<u>-</u>	<u>2,135,000</u>	<u>-</u>
Total general obligation bonds	<u>56,430,000</u>	<u>2,135,000</u>	<u>5,905,000</u>	<u>52,660,000</u>	<u>1,868,129</u>
Revenue bonds:					
Series 2015 issued March 2, 2015 in the amount of \$9,840,000 at interest rates of 2.00% to 4.00% maturing June 1, 2034	6,725,000	-	455,000	6,270,000	227,200
Series 2016 issued March 22, 2016 in the amount of \$32,435,000 at interest rates of 1.75% to 5.00% maturing June 1, 2034	<u>26,395,000</u>	<u>-</u>	<u>1,705,000</u>	<u>24,690,000</u>	<u>1,076,231</u>
Total revenue bonds	<u>33,120,000</u>	<u>-</u>	<u>2,160,000</u>	<u>30,960,000</u>	<u>1,303,431</u>
Loans:					
KDHE - Wastewater loan issued September 22, 2009 in the amount of \$35,715,446 at the interest rate of 2.83% maturing March 1, 2031	6,426,207	-	726,523	5,699,684	176,758
KDHE - Wastewater loan issued March 4, 2024 in the amount of \$46,746,460 at the interest rate of 2.26% maturing March 1, 2055	<u>-</u>	<u>46,746,460</u>	<u>-</u>	<u>46,746,460</u>	<u>151,931</u>
Total loans	<u>6,426,207</u>	<u>46,746,460</u>	<u>726,523</u>	<u>52,446,144</u>	<u>328,689</u>
Finance leases:					
CREW Building issued February 12, 2021 in the amount of \$715,866 at the interest rate of 2.276% maturing February 12, 2031	585,277	-	67,528	517,749	13,322
2018 Fire Truck issued October 18, 2018 in the amount of \$935,000 at the interest rate of 2.99% maturing October 18, 2027	394,252	-	94,778	299,474	11,788

## E. LONG-TERM DEBT (CONTINUED)

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions</u>	<u>Reductions/ payments</u>	<u>Balance end of year</u>	<u>Interest paid</u>
Finance leases (continued):					
Trash Truck issued March 31, 2023 in the amount of \$548,500 at the interest rate of 4.10% maturing April 1, 2028	\$ 548,500	\$ -	\$ 100,855	\$ 447,645	\$ 22,926
Total finance leases	<u>1,528,029</u>	<u>-</u>	<u>263,161</u>	<u>1,264,868</u>	<u>48,036</u>
Temporary notes:					
GO Temporary Notes issued August 31, 2023 in the amount of \$6,800,000 at the interest rate of 4.125% maturing September 1, 2025	6,800,000	-	-	6,800,000	281,279
GO Temporary Notes issued September 1, 2020 in the amount of \$1,230,000 at interest rates of 0.06% to 1.00% maturing September 1, 2024	310,000	-	310,000	-	2,170
GO Temporary Notes issued October 3, 2024 in the amount of \$10,415,000 at interest rate of 3.625% maturing September 1, 2027	-	10,415,000	-	10,415,000	-
Total temporary notes	<u>7,110,000</u>	<u>10,415,000</u>	<u>310,000</u>	<u>17,215,000</u>	<u>283,449</u>
Total long-term debt	<u>\$104,614,236</u>	<u>\$59,296,460</u>	<u>\$9,364,684</u>	<u>\$154,546,012</u>	<u>\$ 3,831,734</u>

Current maturities of general obligation bonds and interest for the next five years and in five-year increments through maturity are as follows:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2025	\$ 4,800,000	\$ 1,757,270	\$ 6,557,270
2026	4,610,000	1,590,646	6,200,646
2027	4,430,000	1,417,683	5,847,683
2028	4,630,000	1,254,455	5,884,455
2029	4,320,000	1,085,691	5,405,691
2030-2034	15,100,000	3,644,252	18,744,252
2035-2039	9,255,000	1,849,664	11,104,664
2040-2044	5,515,000	445,338	5,960,338
Total	<u>\$ 52,660,000</u>	<u>\$ 13,044,999</u>	<u>\$ 65,704,999</u>

E. LONG-TERM DEBT (CONTINUED)

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

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2025	\$ 2,260,000	\$ 1,275,150	\$ 3,535,150
2026	2,415,000	1,166,900	3,581,900
2027	2,575,000	1,051,100	3,626,100
2028	2,745,000	927,500	3,672,500
2029	2,930,000	800,415	3,730,415
2030-2034	17,377,500	1,968,091	19,345,591
2035	<u>657,500</u>	<u>46,025</u>	<u>703,525</u>
Total	<u>\$ 30,960,000</u>	<u>\$ 7,235,181</u>	<u>\$ 38,195,181</u>

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

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2025	\$ 1,446,333	\$ 828,910	\$ 2,275,243
2026	2,190,522	1,456,683	3,647,205
2027	2,244,745	1,402,462	3,647,207
2028	2,300,325	1,346,881	3,647,206
2029	2,357,298	1,289,907	3,647,205
2030-2034	9,884,864	5,641,324	15,526,188
2035-2039	9,108,528	4,611,097	13,719,625
2040-2044	10,189,737	3,527,888	13,717,625
2045-2049	11,403,706	2,315,859	13,719,565
2050	<u>1,320,086</u>	<u>147,003</u>	<u>1,467,089</u>
Total	<u>\$ 52,446,144</u>	<u>\$ 22,568,014</u>	<u>\$ 75,014,158</u>

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

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2025	\$ 271,851	\$ 39,348	\$ 311,199
2026	280,714	30,485	311,199
2027	287,675	21,317	308,992
2028	192,718	11,913	204,631
2029	75,572	5,279	80,851
2030-2031	<u>156,338</u>	<u>5,358</u>	<u>161,696</u>
Total	<u>\$ 1,264,868</u>	<u>\$ 113,700</u>	<u>\$ 1,378,568</u>

E. LONG-TERM DEBT (CONTINUED)

Current maturities of temporary notes and interest through maturity are as follows:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2025	\$ 6,800,000	\$ 624,484	\$ 7,424,484
2026	-	377,544	377,544
2027	<u>10,415,000</u>	<u>377,544</u>	<u>10,792,544</u>
Total	<u>\$ 17,215,000</u>	<u>\$ 1,379,572</u>	<u>\$ 18,594,572</u>

F. INTERFUND TRANSACTIONS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Regulatory authority</u>
General	Capital equipment	\$ 450,769	K.S.A. 12-1, 117
General	Municipal band	18,500	K.S.A. 12-101
General	Minibus grant 2023-24	230,000	Contractual
Sales tax	Special event center revenue bond	2,824,801	Resolution No. 2009-09
Sales tax	Water park revenue bond	692,450	Resolution No. 2015-03
Sales tax	Sales tax organizations	710,000	Resolution No. 2009-09
Sales tax	Sales tax event	300,000	Resolution No. 2009-09
Sales tax	General	150,000	Resolution No. 2009-09
Sales tax	Sales tax depreciation and replacement	1,000,000	Interfund
Sales tax	Depot	250,000	Interfund
Special park and recreation	General	45,833	Contractual
Street sales tax	General	720,000	Contractual
Convention & visitors	General	150,000	Contractual
Cares Act funding airport	General	59,000	Contractual
Runway 14-32 design	Capital improvement	19,801	K.S.A. 12-1, 118
Water utility	General	855,016	K.S.A. 12-825d
Wastewater utility	General	730,155	K.S.A. 12-825d
Biogas operations	Wastewater utility	458,333	K.S.A. 12-825d
Biogas operations	GO bond and interest	733,333	K.S.A. 12-825d
Biogas operations	Capital improvement	458,333	K.S.A. 12-825d
Solid waste utility	General	245,041	K.S.A. 12-825d
Drainage	General	90,977	K.S.A. 12-825d
Drainage	GO bond and interest	102,713	K.S.A. 12-825d
Temporary notes star bonds	Star bond power center	312,072	Interfund
GO bonds 2023	Temporary notes Milstock	2,619	Interfund
Temporary notes Candletree	GO bonds 2019	55,742	Interfund
GO bonds 2020	YMCA building	6,798	Interfund
GO bonds 2023	Candletree 6 Infrastructure	<u>38,119</u>	Interfund
		<u>\$11,710,405</u>	

F. INTERFUND TRANSACTIONS (CONTINUED)

Transfers to the related municipal entity were as follows:

<u>From</u>	<u>To</u>	<u>Amount</u>
Library	Dodge City Public Library	\$1,045,000
Library employee benefits	Dodge City Public Library	<u>220,000</u>
		<u>\$1,265,000</u>

G. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

*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 the 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. There is no cost to the City under this program.

*Death and Disability Other Post-Employment Benefits.* As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (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 was set at 1% and contributions were \$93,964 for the year ended December 31, 2024.

*Termination Benefits.* The City provides an early retirement program for certain eligible employees. Full-time employees may voluntarily elect to retire early. Qualifying employees must have at least 10 years of continuous service with the City, must meet the KPERS or KP&F Early Retirement Qualifications (years of experience plus age), and must not be more than 64 years of age. The rate of retirement compensation is an annual sum of \$7,200. Benefits will cease when the retiree reaches age 65.

The future commitment for the voluntary early retirement plan is as follows:

	<u>Amount</u>
2025	\$ 93,599
2026	86,953
2027	84,461
2028	76,430
2029	56,769
2030-2034	120,183
2035-2039	<u>30,738</u>
Total	<u>\$ 549,133</u>

*Section 125 Plan.* The City offers a Section 125 flexible benefit plan to employees electing to participate. It is used for health insurance premiums, other medical costs, and child-care costs. The plan is administered by the health insurance provider.

*Health Savings Account.* The City offers eligible employees a health savings account administered by a third party. It is optional for employees to participate in the City's high deductible health plan. The City's match for the HSA is \$750 for family and \$250 for single.

## G. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONTINUED)

*Compensated Absences.* The City's policies regarding paid time off (PTO) permit an employee to accumulate a maximum of 176 to 512 hours of PTO, depending on years of service. Fire department personnel can accumulate a maximum of 633 to 754 hours of PTO, depending on years of service. These amounts are paid to the employee upon retirement or if the employee left in good standing. The compensation shall be paid at the employee's base rate of pay. The City has a PTO bank whereby employees can transfer excess PTO and have exhausted their own PTO accumulation. The PTO bank is administered by a committee of City employees. All employees are given credit for holidays worked, which is then accumulated for additional time off. This holiday time must be taken within the same year in which earned, or the time is lost.

## H. DEFINED BENEFIT PENSION PLAN

### General Information About the 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 Annual Comprehensive Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) 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. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by the City 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, KPERS 2 and KPERS 3 and KP&F 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 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from the City were \$870,102 for KPERS, \$1,326,477 for KP&F, and \$8,749 for KPERS working after retirement for the year ended December 31, 2024.

## H. DEFINED BENEFIT PENSION PLAN (CONTINUED)

### Net Pension Liability

At December 31, 2024, the City's proportionate share of the collective net pension liability reported by KPERS was \$7,951,628 and \$10,300,215 for KP&F. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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 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.kpers.org](http://www.kpers.org) or can be obtained as described above.

## I. 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; natural disasters; and medical needs of employees. The City participates in a public entity risk pool to cover worker's compensation claims. The City purchases commercial insurance to cover property, liability, and medical needs of employees. There have been no significant reductions in coverage from the prior year. Settled claims have not exceeded coverage in any of the past three years.

## J. CONTINGENCIES

The City receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the City at December 31, 2024.

## K. JOINT VENTURES

On January 1, 1993, the City of Dodge City, Kansas entered into a joint venture with Ford County, Kansas, for the operation of a communications center. By joint resolution, the Dodge City/Ford County Emergency Communications Board was created to operate the Dodge City/Ford County Communications Department. The Board consists of equal membership of City and County personnel. The department provides emergency communications for City and County agencies and is physically located in a separate location. The budgeted operating expenditures are shared equally by the two governments.

## K. JOINT VENTURES (CONTINUED)

On July 21, 1997, the City of Dodge City, Kansas entered into a joint venture with Ford County, Kansas for the construction and operation of certain public projects. On June 10, 1997, the voters of Dodge City and Ford County approved a one-half percent city-wide and a one-half percent county-wide retailer's sales tax to finance these projects. The projects included but were not limited to the following: air conditioning at the Civic Center building; an outdoor motor sports complex; field sport facilities, including a baseball/softball complex and additional soccer facilities and renovation of existing facilities; and a special events center.

All City sales tax revenues for these projects are deposited into the Sales Tax Fund. County sales tax revenues which are designated for Ford County and the City of Dodge City are transferred to the City and deposited into the same fund. All expenditures from the Sales Tax Fund are subject to approval of the City Commission. All real estate acquired for the projects is titled to the City.

The interlocal agreement was amended on August 10, 2005. The agreement created a Community Facilities Advisory Board (CFAB) to serve as the project review and advisory committee. There are seven members on the Board: one City Commissioner, one County Commissioner, four at-large members and the Chairperson of the Board of Directors of the Dodge City/Ford County Development Corporation, or their designee.

On November 18, 2010, the City of Dodge City, Kansas entered into a joint venture with Venuworks of Dodge City, L.L.C. The agreement calls for Venuworks to operate and manage the Special Events Center. The City retains title and ownership of the Center. Venuworks receives a flat monthly management fee plus variable management fees for food and beverage sales, contractually obligated incomes, and fulfillment fees. Variable commissions are capped on an annual basis.

On November 5, 2012, the City of Dodge City, Kansas entered into a joint venture with Young Men's Christian Association of Southwest Kansas (YMCA). The agreement calls for the YMCA to operate and manage the Parks and Recreation Department. The City retains title to all Parks and Recreation property. The City reimburses the YMCA for a percentage of payroll and also for large property purchases and repairs.

## L. SUBSEQUENT EVENTS

Management has evaluated events subsequent to year end through September 24, 2025 and believes there are no subsequent events that are required to be recognized or disclosed in this financial statement.

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

## CITY OF DODGE CITY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2024

Funds	Certified budget	Adjustment for qualifying budget credits	Total for budget comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General fund:					
General	\$ 23,123,119	\$ -	\$ 23,123,119	\$ 21,485,475	\$ 1,637,644
Special purpose funds:					
Special liability	1,400,000	-	1,400,000	515,227	884,773
Library	1,113,000	-	1,113,000	1,045,000	68,000
Library employee benefits	233,400	-	233,400	220,000	13,400
Sales tax	9,573,131	-	9,573,131	9,605,564	(32,433)
Convention and visitors	1,318,340	-	1,318,340	974,321	344,019
Special streets and highways	1,340,047	-	1,340,047	897,250	442,797
Special parks and recreation	50,000	-	50,000	45,833	4,167
Special alcohol and drug	160,000	-	160,000	150,947	9,053
Alcohol and drug safety action	-	-	-	-	-
Development and growth	1,524,353	-	1,524,353	1,508,822	15,531
Capital improvement fund	1,750,000	-	1,750,000	671,934	1,078,066
Bond and interest funds:					
GO bond and interest	4,442,777	-	4,442,777	4,492,434	(49,657)
Business funds:					
Water utility	5,734,023	-	5,734,023	6,342,888	(608,865)
Wastewater utility	7,839,777	-	7,839,777	6,919,122	920,655
Biogas operations	5,357,187	-	5,357,187	4,923,174	434,013
Solid waste utility	3,026,290	-	3,026,290	3,565,074	(538,784)
Drainage utility	419,498	-	419,498	295,566	123,932
Vehicle maintenance	624,983	-	624,983	773,903	(148,920)
<b>Total</b>	<b>\$ 69,029,925</b>	<b>\$ -</b>	<b>\$ 69,029,925</b>	<b>\$ 64,432,534</b>	<b>\$ 4,597,391</b>

See Independent Auditor's Report.

**CITY OF DODGE CITY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2024  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 3,915,966	\$ 2,739,162	\$ 2,810,384	\$ (71,222)
Motor vehicle tax	614,863	632,670	592,612	40,058
Recreational vehicle tax	3,476	3,685	3,816	(131)
16/20M truck tax	-	-	1,767	(1,767)
Delinquent tax	241,689	104,436	80,000	24,436
Commercial vehicle tax	28,868	38,268	31,281	6,987
Watercraft	-	-	1,395	(1,395)
Local alcoholic liquor tax	141,330	142,111	137,274	4,837
Local sales tax	6,221,606	6,328,922	6,500,000	(171,078)
Payment in lieu of taxes	68,813	64,233	76,057	(11,824)
Licenses, permits and fees	304,086	414,607	280,775	133,832
Franchise fees	1,767,356	1,629,275	2,100,000	(470,725)
Police	296,259	395,343	270,000	125,343
Engineering fees	10,165	5,056	7,500	(2,444)
Airport	157,668	151,698	147,200	4,498
Cemetery	96,804	81,303	98,000	(16,697)
Golf course	643,898	707,870	640,200	67,670
Licenses, permits and fees - other	50,455	67,769	-	67,769
Fines and forfeitures	698,446	1,117,694	755,000	362,694
Animal control	58,538	57,405	48,000	9,405
Rent and leases	223,987	220,635	151,000	69,635
Misc. charges for service	7,259	7,938	5,000	2,938
Interest	453,222	118,155	200,000	(81,845)
State aid	364,140	105,853	33,500	72,353
Federal aid	21,128	10,445	-	10,445
Operating grants	20,826	6,490	150,000	(143,510)
Contributions & donations	86,197	22,575	-	22,575
Zoo contributions	250	27,650	-	27,650
Sale of labor and materials	73,370	7,987	10,000	(2,013)
Other	-	50,339	-	50,339
Operating transfers in	1,981,730	3,046,022	3,056,460	(10,438)
<b>Total receipts</b>	<b>18,552,395</b>	<b>18,305,596</b>	<b>\$ 18,187,221</b>	<b>\$ 118,375</b>

**CITY OF DODGE CITY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2024  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		Variance favorable (unfavorable)
		Actual	Budget	
Expenditures:				
Commission:				
Personal services	\$ 61,314	\$ 62,341	\$ 61,776	\$ (565)
Contractual services	4,991	8,232	13,950	5,718
Commodities	707	916	1,000	84
Subtotal	67,012	71,489	76,726	5,237
Depot train station:				
Personal services	20,507	20,388	26,668	6,280
Contractual services	1,952	2,039	1,900	(139)
Commodities	139	195	450	255
Subtotal	22,598	22,622	29,018	6,396
Economic development:				
Personal services	445,291	497,083	471,153	(25,930)
Reimbursed wages	(7,895)	897	-	(897)
Subtotal	437,396	497,980	471,153	(26,827)
Police department:				
Personal services	5,087,593	5,471,835	5,511,912	40,077
Contractual services	485,273	481,136	534,950	53,814
Commodities	177,098	228,941	226,030	(2,911)
Capital outlay	21,939	73,566	74,750	1,184
Subtotal	5,771,903	6,255,478	6,347,642	92,164
Animal control:				
Personal services	313,546	370,455	377,954	7,499
Contractual services	93,018	100,363	87,230	(13,133)
Commodities	48,884	67,766	47,800	(19,966)
Capital outlay	23,536	6,097	23,800	17,703
Subtotal	478,984	544,681	536,784	(7,897)

**CITY OF DODGE CITY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2024  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		Variance
	2023	Actual	Budget	favorable (unfavorable)
Fire department:				
Personal services	\$ 2,477,908	\$ 2,667,650	\$ 2,454,412	\$ (213,238)
Contractual services	139,704	126,091	85,500	(40,591)
Commodities	130,874	112,491	68,500	(43,991)
Capital outlay	12,478	13,742	7,500	(6,242)
Subtotal	2,760,964	2,919,974	2,615,912	(304,062)
Municipal court:				
Personal services	266,307	310,847	270,900	(39,947)
Contractual services	218,364	240,516	254,200	13,684
Commodities	6,990	9,899	9,900	1
Capital outlay	607	2,850	5,800	2,950
Subtotal	492,268	564,112	540,800	(23,312)
Public works:				
Personal services	309,451	392,803	390,415	(2,388)
Contractual services	444,721	449,100	458,600	9,500
Commodities	45,988	38,606	48,500	9,894
Subtotal	800,160	880,509	897,515	17,006
Engineering:				
Personal services	414,142	549,832	466,861	(82,971)
Contractual services	15,373	15,893	25,900	10,007
Commodities	19,701	9,901	12,850	2,949
Capital outlay	9,256	1,898	4,000	2,102
Subtotal	458,472	577,524	509,611	(67,913)
Airport:				
Personal services	156,842	185,661	163,270	(22,391)
Contractual services	108,373	152,049	110,600	(41,449)
Commodities	26,100	49,124	38,500	(10,624)
Capital outlay	46,046	622,440	-	(622,440)
Hangar lease	41,016	-	-	-
Subtotal	378,377	1,009,274	312,370	(696,904)

**CITY OF DODGE CITY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2024  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		Variance favorable (unfavorable)
		Actual	Budget	
Forestry & landscape:				
Contractual services	\$ 2,539	\$ -	\$ -	\$ -
Construction department:				
Commodities	592	-	-	-
Cemetery:				
Personal services	153,423	188,779	151,429	(37,350)
Contractual services	27,771	41,639	38,800	(2,839)
Commodities	21,140	28,074	23,500	(4,574)
Capital outlay	440	5,000	-	(5,000)
Subtotal	202,774	263,492	213,729	(49,763)
Public transportation:				
Contractual services	284,093	99,364	230,000	130,636
Recreation - administrative:				
Contractual services	31,484	58,863	16,500	(42,363)
Capital outlay	-	-	25,000	25,000
Subtotal	31,484	58,863	41,500	(17,363)
Park:				
Personal services	992,520	1,056,691	941,390	(115,301)
Contractual services	135,615	178,647	124,400	(54,247)
Commodities	201,280	200,944	164,100	(36,844)
Capital outlay	6,790	2,823	8,700	5,877
Subtotal	1,336,205	1,439,105	1,238,590	(200,515)
Zoo:				
Personal services	104,677	509	118,170	117,661
Contractual services	8,169	6,136	18,650	12,514
Commodities	13,055	3,083	23,875	20,792
Subtotal	125,901	9,728	160,695	150,967

**CITY OF DODGE CITY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2024  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		Variance favorable (unfavorable)
		Actual	Budget	
Golf course:				
Personal services	\$ 516,825	\$ 611,489	\$ 542,269	\$ (69,220)
Contractual services	125,977	141,001	101,300	(39,701)
Commodities	321,256	318,056	291,100	(26,956)
Capital outlay	15,000	11,499	16,700	5,201
Subtotal	979,058	1,082,045	951,369	(130,676)
Hennessy Hall:				
Personal services	22,147	27,493	-	(27,493)
Contractual services	113,583	100,155	112,000	11,845
Commodities	12,914	13,100	11,350	(1,750)
Capital outlay	-	-	10,000	10,000
Subtotal	148,644	140,748	133,350	(7,398)
Development services:				
Personal services	655,347	694,184	599,528	(94,656)
Contractual services	180,851	56,652	254,300	197,648
Commodities	35,415	21,040	40,300	19,260
Capital outlay	2,628	1,814	1,000	(814)
Subtotal	874,241	773,690	895,128	121,438
Administration:				
Personal services	1,197,911	1,469,470	1,196,057	(273,413)
Contractual services	1,319,439	257,245	418,425	161,180
Commodities	27,414	32,147	24,100	(8,047)
Capital outlay	9,839	8,071	14,200	6,129
Subtotal	2,554,603	1,766,933	1,652,782	(114,151)
Attorney:				
Contractual services	676	-	-	-

**CITY OF DODGE CITY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2024  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		Variance
	2023	Actual	Budget	favorable (unfavorable)
Information systems:				
Personal services	\$ 374,181	\$ 427,234	\$ 420,888	\$ (6,346)
Contractual services	2,047	6,420	10,600	4,180
Commodities	7,332	5,033	6,300	1,267
Capital outlay	607	1,034	1,200	166
Subtotal	<u>384,167</u>	<u>439,721</u>	<u>438,988</u>	<u>(733)</u>
Non-departmental:				
Contractual services	917,752	1,144,971	138,200	(1,006,771)
Capital outlay	259,015	223,903	852,509	628,606
Other	-	-	2,927,000	2,927,000
Subtotal	<u>1,176,767</u>	<u>1,368,874</u>	<u>3,917,709</u>	<u>2,548,835</u>
Transfers out:				
Municipal band	18,500	18,500	-	(18,500)
Minibus 2023-24	-	230,000	-	(230,000)
Capital improvement	-	-	240,000	240,000
Capital equipment	652,683	450,769	671,748	220,979
Subtotal	<u>671,183</u>	<u>699,269</u>	<u>911,748</u>	<u>212,479</u>
Total expenditures	<u>20,441,061</u>	<u>21,485,475</u>	<u>\$ 23,123,119</u>	<u>\$ 1,637,644</u>
Receipts over (under) expenditures	(1,888,666)	(3,179,879)		
Unencumbered cash, beginning of year	<u>5,293,791</u>	<u>3,405,125</u>	<u>\$ 4,935,898</u>	<u>\$ (1,530,773)</u>
Unencumbered cash, end of year	<u>\$ 3,405,125</u>	<u>\$ 225,246</u>		

See Independent Auditor's Report.

**CITY OF DODGE CITY, KANSAS**

**SPECIAL LIABILITY FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2024  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 439,179	\$ 398,889	\$ 409,417	\$ (10,528)
Motor vehicle tax	62,061	69,512	66,428	3,084
Recreational vehicle tax	184	387	428	(41)
16/20M truck tax	-	-	198	(198)
Delinquent tax	25,725	11,298	12,500	(1,202)
Commercial vehicle tax	2,928	4,234	3,506	728
Watercraft	-	-	156	(156)
Charge for services:				
Sales tax	-	-	140,000	(140,000)
Water	-	-	180,000	(180,000)
Wastewater	-	-	150,000	(150,000)
Sanitation	-	-	100,000	(100,000)
Biogas	-	-	150,000	(150,000)
Contributions & donations	-	-	180,000	(180,000)
Total receipts	530,077	484,320	<u>\$ 1,392,633</u>	<u>\$ (908,313)</u>
Expenditures:				
Contractual services	520,400	515,227	<u>\$ 1,400,000</u>	<u>\$ 884,773</u>
Receipts over (under) expenditures	9,677	(30,907)		
Unencumbered cash, beginning of year	-	9,677	<u>\$ 7,367</u>	<u>\$ 2,310</u>
Unencumbered cash (deficit), end of year	<u>\$ 9,677</u>	<u>\$ (21,230)</u>		

See Independent Auditor's Report.

## CITY OF DODGE CITY, KANSAS

## LIBRARY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 816,705	\$ 884,193	\$ 907,881	\$ (23,688)
Motor vehicle tax	144,234	136,248	123,623	12,625
Recreational vehicle tax	814	800	796	4
16/20M truck tax	-	-	369	(369)
Delinquent tax	52,720	23,564	30,000	(6,436)
Commercial vehicle tax	6,861	8,139	6,525	1,614
Watercraft	-	-	291	(291)
Payment in lieu of taxes	8,804	8,727	3,504	5,223
Total receipts	1,030,138	1,061,671	<u>\$ 1,072,989</u>	<u>\$ (11,318)</u>
Expenditures:				
Appropriation to Library board	1,106,632	1,045,000	<u>\$ 1,113,000</u>	<u>\$ 68,000</u>
Receipts over (under) expenditures	(76,494)	16,671		
Unencumbered cash, beginning of year	76,494	-	<u>\$ 40,011</u>	<u>\$ (40,011)</u>
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ 16,671</u>		

See Independent Auditor's Report.

**CITY OF DODGE CITY, KANSAS**

**LIBRARY EMPLOYEE BENEFITS FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2024  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	Actual	2024 Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 175,510	\$ 187,559	\$ 192,539	\$ (4,980)
Motor vehicle tax	30,653	29,378	26,567	2,811
Recreational vehicle tax	174	165	171	(6)
16/20M truck tax	-	-	79	(79)
Delinquent tax	11,357	4,909	5,000	(91)
Commercial vehicle tax	1,460	1,746	1,402	344
Watercraft	-	-	63	(63)
Total receipts	219,154	223,757	\$ 225,821	\$ (2,064)
Expenditures:				
Appropriation to Library board	227,685	220,000	\$ 233,400	\$ 13,400
Receipts over (under) expenditures	(8,531)	3,757		
Unencumbered cash, beginning of year	8,531	-	\$ 7,579	\$ (7,579)
Unencumbered cash, end of year	\$ -	\$ 3,757		

See Independent Auditor's Report.

## CITY OF DODGE CITY, KANSAS

## SALES TAX FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2024  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		Variance favorable (unfavorable)
		Actual	Budget	
<b>Receipts:</b>				
Local sales tax	\$ 7,836,205	\$ 8,641,846	\$ 8,100,000	\$ 541,846
Aquatics park revenue	382,545	409,277	425,000	(15,723)
Sports commission	27,773	53,769	-	53,769
Concessions	4,671	50,531	5,000	45,531
Interest	83,651	61,554	60,000	1,554
<b>Athletic field:</b>				
Other	73,319	102,012	73,000	29,012
Field rental	17,095	10,165	12,000	(1,835)
<b>Total receipts</b>	<b>8,425,259</b>	<b>9,329,154</b>	<b>\$ 8,675,000</b>	<b>\$ 654,154</b>
<b>Expenditures:</b>				
<b>Field sports - maintenance:</b>				
Personal services	241,974	275,902	\$ 315,019	\$ 39,117
Contractual services	138,070	147,458	129,400	(18,058)
Commodities	127,293	103,391	94,500	(8,891)
Capital outlay	-	103,203	41,500	(61,703)
<b>Subtotal</b>	<b>507,337</b>	<b>629,954</b>	<b>580,419</b>	<b>(49,535)</b>
<b>Field sports - tournaments:</b>				
Personal services	62,234	105,137	69,816	(35,321)
Contractual services	112,745	165,787	96,600	(69,187)
Commodities	13,843	56,045	10,000	(46,045)
Sports commission	2,558	2,374	-	(2,374)
<b>Subtotal</b>	<b>191,380</b>	<b>329,343</b>	<b>176,416</b>	<b>(152,927)</b>
<b>Administration:</b>				
Contractual services	-	-	865,000	865,000
Other	-	-	2,500	2,500
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>867,500</b>	<b>867,500</b>

## CITY OF DODGE CITY, KANSAS

## SALES TAX FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		Variance favorable (unfavorable)
		Actual	Budget	
Motor sports:				
Personal services	\$ 7,105	\$ 9,057	\$ 10,800	\$ 1,743
Contractual services	478,963	393,374	351,500	(41,874)
Commodities	24,152	9,220	17,000	7,780
Capital outlay	13,564	-	50,000	50,000
Subtotal	523,784	411,651	429,300	17,649
Special events centers:				
Contractual services	1,075,187	1,252,381	1,396,000	143,619
Commodities	-	324	5,000	4,676
Capital outlay	170,574	85,905	50,000	(35,905)
Insurance & electrical	-	-	42,500	42,500
Subtotal	1,245,761	1,338,610	1,493,500	154,890
Facilities maintenance:				
Contractual services	1,897	2,765	-	(2,765)
Commodities	-	3,877	-	(3,877)
Capital outlay	-	11,457	-	(11,457)
Subtotal	1,897	18,099	-	(18,099)
Outdoor regional aquatics facility:				
Personal services	513,788	581,921	483,395	(98,526)
Contractual services	164,993	157,833	134,000	(23,833)
Commodities	196,381	210,902	181,550	(29,352)
Capital outlay	5,000	-	-	-
Improvements to buildings	-	-	50,000	50,000
Insurance	-	-	10,000	10,000
Subtotal	880,162	950,656	858,945	(91,711)

**CITY OF DODGE CITY, KANSAS**

**SALES TAX FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2024  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	<u>2023</u>	<u>2024</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Operating transfers out	\$ 6,649,185	\$ 5,927,251	\$ 5,167,051	\$ (760,200)
Total expenditures	<u>9,999,506</u>	<u>9,605,564</u>	<u>\$ 9,573,131</u>	<u>\$ (32,433)</u>
Receipts over (under) expenditures	(1,574,247)	(276,410)		
Unencumbered cash, beginning of year	<u>2,117,879</u>	<u>543,632</u>	<u>\$ 2,160,861</u>	<u>\$(1,617,229)</u>
Unencumbered cash, end of year	<u>\$ 543,632</u>	<u>\$ 267,222</u>	<u>\$ 1,262,730</u>	<u>\$ (995,508)</u>

See Independent Auditor's Report.

## CITY OF DODGE CITY, KANSAS

## CONVENTION &amp; VISITORS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2024  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Transient guest tax	\$ 1,159,403	\$ 1,328,909	\$ 890,000	\$ 438,909
Trolley charges	38,326	42,817	30,000	12,817
Other	29,996	43,354	21,500	21,854
Total receipts	<u>1,227,725</u>	<u>1,415,080</u>	<u>\$ 941,500</u>	<u>\$ 473,580</u>
Expenditures:				
Personal services	350,512	398,363	\$ 361,940	\$ (36,423)
Contractual services	266,261	341,366	391,000	49,634
Commodities	34,164	27,753	47,000	19,247
Capital outlay	267,841	56,839	368,400	311,561
Operating transfers out	150,000	150,000	150,000	-
Total expenditures	<u>1,068,778</u>	<u>974,321</u>	<u>\$ 1,318,340</u>	<u>\$ 344,019</u>
Receipts over (under) expenditures	158,947	440,759		
Unencumbered cash, beginning of year	<u>1,119,889</u>	<u>1,278,836</u>	<u>\$ 1,089,579</u>	<u>\$ 189,257</u>
Unencumbered cash, end of year	<u>\$ 1,278,836</u>	<u>\$ 1,719,595</u>	<u>\$ 712,739</u>	<u>\$ 1,006,856</u>

See Independent Auditor's Report.

## CITY OF DODGE CITY, KANSAS

## SPECIAL STREETS AND HIGHWAYS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2024  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
State of Kansas gas tax	\$ 753,480	\$ 746,675	\$ 733,380	\$ 13,295
State aid	-	346,013	353,081	(7,068)
Other	2,607	-	-	-
Total receipts	<u>756,087</u>	<u>1,092,688</u>	<u>\$ 1,086,461</u>	<u>\$ 6,227</u>
Expenditures:				
Personal services	325,339	383,351	\$ 346,847	\$ (36,504)
Contractual services	23,808	69,338	29,900	(39,438)
Commodities	198,452	185,932	193,300	7,368
Capital outlay	375,367	258,629	500,000	241,371
Operating transfers out	-	-	270,000	270,000
Total expenditures	<u>922,966</u>	<u>897,250</u>	<u>\$ 1,340,047</u>	<u>\$ 442,797</u>
Receipts over (under) expenditures	(166,879)	195,438		
Unencumbered cash (deficit), beginning of year	<u>106,258</u>	<u>(60,621)</u>	<u>\$ 259,664</u>	<u>\$ (320,285)</u>
Unencumbered cash (deficit), end of year	<u>\$ (60,621)</u>	<u>\$ 134,817</u>	<u>\$ 6,078</u>	<u>\$ 128,739</u>

See Independent Auditor's Report.

**CITY OF DODGE CITY, KANSAS**

**SPECIAL PARKS AND RECREATION FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2024  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	<u>2023</u>	<u>2024</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
State of Kansas liquor tax	<u>\$ 141,287</u>	<u>\$ 142,111</u>	<u>\$ 137,274</u>	<u>\$ 4,837</u>
Expenditures:				
Contractual services	<u>-</u>	<u>-</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>
Operating transfers out	<u>50,000</u>	<u>45,833</u>	<u>-</u>	<u>(45,833)</u>
Total expenditures	<u>50,000</u>	<u>45,833</u>	<u>\$ 50,000</u>	<u>\$ 4,167</u>
Receipts over (under) expenditures	91,287	96,278		
Unencumbered cash, beginning of year	<u>76,435</u>	<u>167,722</u>	<u>\$ 147,999</u>	<u>\$ 19,723</u>
Unencumbered cash, end of year	<u>\$ 167,722</u>	<u>\$ 264,000</u>	<u>\$ 235,273</u>	<u>\$ 28,727</u>

See Independent Auditor's Report.

**CITY OF DODGE CITY, KANSAS**

**SPECIAL ALCOHOL AND DRUG FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2024  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	Actual	2024 Budget	Variance favorable (unfavorable)
Receipts:				
State of Kansas liquor tax	\$ 141,288	\$ 142,111	<u>\$ 142,111</u>	<u>\$ -</u>
Expenditures:				
Contractual services	<u>110,725</u>	<u>150,947</u>	<u>\$ 160,000</u>	<u>\$ 9,053</u>
Receipts over (under) expenditures	30,563	(8,836)		
Unencumbered cash, beginning of year	<u>22,153</u>	<u>52,716</u>	<u>\$ 52,715</u>	<u>\$ 1</u>
Unencumbered cash, end of year	<u>\$ 52,716</u>	<u>\$ 43,880</u>	<u>\$ 34,826</u>	<u>\$ 9,054</u>

See Independent Auditor's Report.

**CITY OF DODGE CITY, KANSAS**

ALCOHOL AND DRUG SAFETY ACTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2024  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		Variance favorable (unfavorable)
		Actual	Budget	
Receipts	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	\$ -	\$ -
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	8,867	8,867	\$ -	\$ 8,867
Unencumbered cash, end of year	<u>\$ 8,867</u>	<u>\$ 8,867</u>		

See Independent Auditor's Report.

**CITY OF DODGE CITY, KANSAS**

**DEVELOPMENT AND GROWTH FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2024  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Lottery revenues	\$ 707,245	\$ 709,575	\$ 700,000	\$ 9,575
Contributions & donations	500	-	-	-
Total receipts	<u>707,745</u>	<u>709,575</u>	<u>\$ 700,000</u>	<u>\$ 9,575</u>
Expenditures:				
Principal	20,000	20,000	\$ -	\$ (20,000)
Interest	26,511	5,470	-	(5,470)
Contractual services	151,694	439,733	-	(439,733)
Capital outlay	-	1,043,619	1,467,353	423,734
Operating transfers out	-	-	57,000	57,000
Total expenditures	<u>198,205</u>	<u>1,508,822</u>	<u>\$ 1,524,353</u>	<u>\$ 15,531</u>
Receipts over (under) expenditures	509,540	(799,247)		
Unencumbered cash, beginning of year	<u>464,104</u>	<u>973,644</u>	<u>\$ 985,937</u>	<u>\$ (12,293)</u>
Unencumbered cash, end of year	<u>\$ 973,644</u>	<u>\$ 174,397</u>	<u>\$ 161,584</u>	<u>\$ 12,813</u>

See Independent Auditor's Report.

**CITY OF DODGE CITY, KANSAS**

**CAPITAL IMPROVEMENT FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2024  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem	\$ 123,772	\$ 1,162,182	\$ 1,194,545	\$ (32,363)
Motor vehicle	24,428	21,833	18,728	3,105
Recreational vehicle	138	126	121	5
16/20M truck	-	-	56	(56)
Delinquent	8,423	6,476	5,000	1,476
Commercial vehicle tax	1,165	1,257	989	268
Watercraft	-	-	44	(44)
Rent & leases	(17,160)	15,588	-	15,588
Contributions & donations	75,000	-	-	-
Operating transfers in	325,000	478,134	500,000	(21,866)
Total receipts	<u>540,766</u>	<u>1,685,596</u>	<u>\$ 1,719,483</u>	<u>\$ (33,887)</u>
Expenditures:				
Administration capital outlay	-	-	\$ 1,750,000	\$ 1,750,000
Police capital outlay	105,768	-	-	-
Public works capital outlay	-	331,620	-	(331,620)
Cemerery capital outlay	168,221	300,667	-	(300,667)
Recreation capital outlay	-	39,647	-	(39,647)
Total expenditures	<u>273,989</u>	<u>671,934</u>	<u>\$ 1,750,000</u>	<u>\$ 1,078,066</u>
Receipts over (under) expenditures	266,777	1,013,662		
Unencumbered cash, beginning of year	<u>738,250</u>	<u>1,005,027</u>	<u>\$ 30,517</u>	<u>\$ 974,510</u>
Unencumbered cash, end of year	<u>\$ 1,005,027</u>	<u>\$ 2,018,689</u>		

See Independent Auditor's Report.

**CITY OF DODGE CITY, KANSAS**

**ALL NON-BUDGETED SPECIAL PURPOSE FUNDS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS**

For the Year Ended December 31, 2024

	<u>Sales tax organizations</u>	<u>Sales tax depreciation and replacement</u>	<u>Sales tax event</u>	<u>Hilmar bioscience district</u>
<b>Receipts:</b>				
In lieu of tax	\$ -	\$ -	\$ -	\$ 21,148
Local sales tax	-	-	-	-
Transient guest tax	-	-	-	-
Fines and forfeitures	-	-	-	-
Rent	-	-	-	-
Charges for service	-	-	-	-
Interest	-	-	-	-
Federal aid	-	-	-	-
Contributions & donations	-	-	22,607	-
Sale of labor, materials and land	-	-	-	-
Other	-	-	-	-
Operating transfers in	<u>710,000</u>	<u>1,000,000</u>	<u>300,000</u>	<u>-</u>
<b>Total receipts</b>	<u>710,000</u>	<u>1,000,000</u>	<u>322,607</u>	<u>21,148</u>
<b>Expenditures:</b>				
Personal services	-	-	-	-
Contractual services	454,687	-	336,656	-
Commodities	-	-	-	-
Capital outlay	-	431,557	-	-
Reimburse development costs	-	-	-	-
Lease payments	-	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>454,687</u>	<u>431,557</u>	<u>336,656</u>	<u>-</u>
Receipts over (under) expenditures	255,313	568,443	(14,049)	21,148
Unencumbered cash (deficit), beginning of year	<u>361,757</u>	<u>1,187,209</u>	<u>19,119</u>	<u>-</u>
Unencumbered cash (deficit), end of year	<u>\$ 617,070</u>	<u>\$ 1,755,652</u>	<u>\$ 5,070</u>	<u>\$ 21,148</u>

<u>Rural housing incentive district</u>	<u>Transient guest tax</u>	<u>Street sales tax</u>	<u>Special law enforcement trust</u>	<u>Economic development revolving</u>	<u>Hoover trust</u>	<u>Roof insurance repairs</u>	<u>Medical insurance reserve</u>
\$ 847,124	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	4,099,263	-	-	-	-	-
-	442,969	-	-	-	-	-	-
-	-	-	3,573	-	-	-	-
-	-	-	-	-	-	-	2,587,415
-	-	-	-	15,114	6,357	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>847,124</u>	<u>442,969</u>	<u>4,099,263</u>	<u>3,573</u>	<u>15,114</u>	<u>6,357</u>	<u>-</u>	<u>2,587,415</u>
-	-	-	-	-	-	-	758,463
-	373,914	-	5,435	428,759	-	70,065	2,158,107
-	-	10	-	-	-	-	-
-	-	1,872,388	-	-	-	-	-
839,300	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	720,000	-	-	-	-	-
<u>839,300</u>	<u>373,914</u>	<u>2,592,398</u>	<u>5,435</u>	<u>428,759</u>	<u>-</u>	<u>70,065</u>	<u>2,916,570</u>
7,824	69,055	1,506,865	(1,862)	(413,645)	6,357	(70,065)	(329,155)
<u>(830,051)</u>	<u>601,504</u>	<u>7,796</u>	<u>74,451</u>	<u>417,858</u>	<u>141,488</u>	<u>169,250</u>	<u>3,927,622</u>
<u>\$ (822,227)</u>	<u>\$ 670,559</u>	<u>\$ 1,514,661</u>	<u>\$ 72,589</u>	<u>\$ 4,213</u>	<u>\$ 147,845</u>	<u>\$ 99,185</u>	<u>\$ 3,598,467</u>

**CITY OF DODGE CITY, KANSAS**

ALL NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS (CONTINUED)

For the Year Ended December 31, 2024

	<u>CDBG - CV grant</u>	<u>Capital equipment reserve</u>	<u>Hilmar</u>	<u>GREAT</u>
Receipts:				
In lieu of tax	\$ -	\$ -	\$ -	\$ -
Local sales tax	-	-	-	-
Transient guest tax	-	-	-	-
Fines and forfeitures	-	-	-	-
Rent	-	-	-	-
Charges for service	-	-	-	-
Interest	-	-	-	-
Federal aid	121,347	290,930	-	-
Contributions & donations	-	600	-	36,088
Sale of labor, materials and land	-	-	-	-
Other	-	180,786	-	-
Operating transfers in	-	450,769	-	-
	<u>121,347</u>	<u>923,085</u>	<u>-</u>	<u>36,088</u>
Total receipts				
Expenditures:				
Personal services	-	-	-	-
Contractual services	121,347	-	465,329	-
Commodities	-	-	-	2,930
Capital outlay	-	588,246	-	-
Reimburse development costs	-	-	-	-
Lease payments	-	106,566	-	-
Operating transfers out	-	-	-	-
	<u>121,347</u>	<u>694,812</u>	<u>465,329</u>	<u>2,930</u>
Total expenditures				
Receipts over (under) expenditures	-	228,273	(465,329)	33,158
Unencumbered cash (deficit), beginning of year	<u>-</u>	<u>(1,057,790)</u>	<u>465,329</u>	<u>6,047</u>
Unencumbered cash (deficit), end of year	<u>\$ -</u>	<u>\$ (829,517)</u>	<u>\$ -</u>	<u>\$ 39,205</u>

See Independent Auditor's Report.

<u>Fire CPR Training</u>	<u>Municipal band</u>	<u>SMPC trust</u>	<u>Depot</u>	<u>Civil asset forfeiture</u>	<u>Public art</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 868,272
-	-	-	-	-	-	4,099,263
-	-	-	-	-	-	442,969
-	-	-	-	-	-	3,573
-	-	-	5,627	-	-	5,627
-	-	-	-	-	-	2,587,415
-	-	-	-	-	-	21,471
-	-	-	-	-	-	412,277
-	-	11,800	-	-	-	71,095
-	-	-	26,222	-	-	26,222
-	-	-	-	-	-	180,786
-	18,500	-	250,000	-	-	2,729,269
-	18,500	11,800	281,849	-	-	11,448,239
-	-	-	4,428	-	-	762,891
-	18,213	-	148,436	200	6,333	4,587,481
-	-	-	64,402	-	-	67,342
-	-	-	396,552	-	-	3,288,743
-	-	-	-	-	-	839,300
-	-	-	-	-	-	106,566
-	-	-	-	-	-	720,000
-	18,213	-	613,818	200	6,333	10,372,323
-	287	11,800	(331,969)	(200)	(6,333)	1,075,916
37,626	10,311	228,506	786,407	10,827	14,102	6,579,368
<u>\$ 37,626</u>	<u>\$ 10,598</u>	<u>\$ 240,306</u>	<u>\$ 454,438</u>	<u>\$ 10,627</u>	<u>\$ 7,769</u>	<u>\$ 7,655,284</u>

**CITY OF DODGE CITY, KANSAS**

**SPECIAL PURPOSE GRANT FUNDS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS**

For the Year Ended December 31, 2024

	<u>PD Grants</u>	<u>Runway 220</u>	<u>Runway 14-32 design</u>	<u>CARES Act funding - airport</u>
Receipts:				
Federal grants and aid	\$ -	\$ 391,895	\$ -	\$ -
State grants and aid	-	-	-	-
Contributions & donations	-	34,325	-	-
Operating transfers in	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>-</u>	<u>426,220</u>	<u>-</u>	<u>-</u>
Expenditures:				
Personal services	-	-	-	-
Contractual services	-	-	-	-
Commodities	-	-	-	-
Capital outlay	377,130	500,824	-	-
Operating transfers out	-	-	19,801	59,000
	<u>-</u>	<u>-</u>	<u>19,801</u>	<u>59,000</u>
Total expenditures	<u>377,130</u>	<u>500,824</u>	<u>19,801</u>	<u>59,000</u>
Receipts over (under) expenditures	(377,130)	(74,604)	(19,801)	(59,000)
Unencumbered cash (deficit), beginning of year	<u>-</u>	<u>(4,000)</u>	<u>19,801</u>	<u>59,000</u>
Unencumbered cash (deficit), end of year	<u><u>\$ (377,130)</u></u>	<u><u>\$ (78,604)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

<u>Police body worn cameras</u>	<u>Minibus grant 2020-21</u>	<u>Minibus grant 2023-24</u>	<u>American rescue plan act</u>	<u>KHRC moderate income housing</u>	<u>Safe streets for all grant</u>	<u>Opioid</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	456,886	-	626,607	-	82,952
2,010	-	22,506	-	-	-	-
-	-	230,000	-	-	-	-
<u>2,010</u>	<u>-</u>	<u>709,392</u>	<u>-</u>	<u>626,607</u>	<u>-</u>	<u>82,952</u>
-	-	647,022	-	-	226,326	-
-	-	87,324	1,246,025	737,415	-	-
-	-	116,924	-	-	-	-
-	-	-	300,807	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>851,270</u>	<u>1,546,832</u>	<u>737,415</u>	<u>226,326</u>	<u>-</u>
2,010	-	(141,878)	(1,546,832)	(110,808)	(226,326)	82,952
<u>5,809</u>	<u>54,771</u>	<u>(73,379)</u>	<u>1,546,832</u>	<u>110,808</u>	<u>-</u>	<u>81,046</u>
<u>\$ 7,819</u>	<u>\$ 54,771</u>	<u>\$ (215,257)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (226,326)</u>	<u>\$ 163,998</u>

**CITY OF DODGE CITY, KANSAS**

**SPECIAL PURPOSE GRANT FUNDS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS**

For the Year Ended December 31, 2024

	Downtown kiosk	USDA rural business development	Total
<b>Receipts:</b>			
Federal grants and aid	\$ 75,034	\$ -	\$ 466,929
State grants and aid	-	-	1,166,445
Contributions & donations	-	-	58,841
Operating transfers in	-	-	230,000
<b>Total receipts</b>	<b>75,034</b>	<b>-</b>	<b>1,922,215</b>
<b>Expenditures:</b>			
Personal services	-	-	873,348
Contractual services	-	-	2,070,764
Commodities	-	-	116,924
Capital outlay	12,374	-	1,191,135
Operating transfers out	-	-	78,801
<b>Total expenditures</b>	<b>12,374</b>	<b>-</b>	<b>4,330,972</b>
Receipts over (under) expenditures	62,660	-	(2,408,757)
Unencumbered cash (deficit), beginning of year	(52,742)	(95,109)	1,652,837
Unencumbered cash (deficit), end of year	\$ 9,918	\$ (95,109)	\$ (755,920)

See Independent Auditor's Report.

## CITY OF DODGE CITY, KANSAS

## GO BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2024  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 1,730,492	\$ 1,996,993	\$ 2,050,467	\$ (53,474)
Motor vehicle tax	283,537	282,669	261,867	20,802
Recreational vehicle tax	831	2,837	1,686	1,151
16/20M truck tax	-	-	781	(781)
Delinquent tax	107,215	48,233	60,000	(11,767)
Commercial vehicle tax	13,531	17,057	13,822	3,235
Watercraft	-	-	617	(617)
Special assessments	1,239,754	817,582	821,866	(4,284)
Bond proceeds	-	910,300	-	910,300
Operating transfers in	841,050	836,046	1,212,050	(376,004)
Total receipts	<u>4,216,410</u>	<u>4,911,717</u>	<u>\$ 4,423,156</u>	<u>\$ 488,561</u>
Expenditures:				
Bond principal	3,148,050	3,098,900	\$ 2,868,900	\$ (230,000)
Other financing payments	-	-	510,000	510,000
Interest	1,036,112	1,393,534	1,063,877	(329,657)
Total expenditures	<u>4,184,162</u>	<u>4,492,434</u>	<u>\$ 4,442,777</u>	<u>\$ (49,657)</u>
Receipts over (under) expenditures	32,248	419,283		
Unencumbered cash, beginning of year	<u>7,531</u>	<u>39,779</u>	<u>\$ 19,621</u>	<u>\$ 20,158</u>
Unencumbered cash (deficit), end of year	<u>\$ 39,779</u>	<u>\$ 459,062</u>		

See Independent Auditor's Report.

**CITY OF DODGE CITY, KANSAS**

**NON-BUDGETED BOND AND INTEREST FUNDS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS**

For the Year Ended December 31, 2024

	<u>Cost of issuance</u>	<u>Special events center revenue bonds</u>	<u>Water park revenue bonds</u>
Receipts:			
Bond proceeds	\$ 171,584	\$ -	\$ -
Investment income (loss)	-	110,777	39,714
Grants	-	-	-
Operating transfers in	-	2,824,801	692,450
	<u>171,584</u>	<u>2,935,578</u>	<u>732,164</u>
Total receipts			
Expenditures:			
Principal	-	1,705,000	455,000
Interest	-	1,076,331	227,300
Debt issuance costs	159,188	-	-
	<u>159,188</u>	<u>2,781,331</u>	<u>682,300</u>
Total expenditures			
Receipts over (under) expenditures	12,396	154,247	49,864
Unencumbered cash, beginning of year	616,377	4,273,182	1,021,304
	<u>616,377</u>	<u>4,273,182</u>	<u>1,021,304</u>
Unencumbered cash, end of year	<u>\$ 628,773</u>	<u>\$ 4,427,429</u>	<u>\$ 1,071,168</u>

See Independent Auditor's Report.

2009 Temp notes	Water & wastewater revenue bonds	Total
\$ -	\$ -	\$ 171,584
-	-	150,491
-	242,481	242,481
-	-	3,517,251
-	242,481	4,081,807
-	-	2,160,000
-	-	1,303,631
-	-	159,188
-	-	3,622,819
-	242,481	458,988
17,409	130,725	6,058,997
<u>\$ 17,409</u>	<u>\$ 373,206</u>	<u>\$ 6,517,985</u>

**CITY OF DODGE CITY, KANSAS**

**CAPITAL PROJECT FUNDS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS**

For the Year Ended December 31, 2024

	<u>Municipal services building</u>	<u>Construction fire station #2</u>	<u>First National Bank building</u>	<u>Temporary notes star bonds</u>
Receipts:				
Debt proceeds	\$ -	\$ -	\$ -	\$ -
Federal grants	-	-	-	-
State grants and aid	-	-	-	-
Contributions & donations	94,530	-	-	-
Operating transfers in	-	-	-	-
	<u>94,530</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts				
Expenditures:				
Debt issuance costs	-	-	-	-
Interest	-	-	-	-
Public works:				
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
Capital project:				
Contractual services	283,539	150,329	4,996	-
Commodities	73,632	-	14,349	-
Capital outlay	64,681	-	-	-
Operating transfers out	-	-	-	312,072
	<u>421,852</u>	<u>150,329</u>	<u>19,345</u>	<u>312,072</u>
Total expenditures				
Receipts over (under) expenditures	(327,322)	(150,329)	(19,345)	(312,072)
Unencumbered cash (deficit), beginning of year	<u>26,053</u>	<u>-</u>	<u>-</u>	<u>312,072</u>
Unencumbered cash (deficit), end of year	<u><u>\$ (301,269)</u></u>	<u><u>\$ (150,329)</u></u>	<u><u>\$ (19,345)</u></u>	<u><u>\$ -</u></u>

GO bonds 2018	GO bonds 2013	Temporary notes Milstock	GO bonds 2016	GO bonds 2017	GO bonds 2019
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	2,619	-	-	55,742
-	-	2,619	-	-	55,742
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	2,619	-	-	55,742
111,422	781,362	(2,619)	135,595	459,250	(55,742)
<u>\$ 111,422</u>	<u>\$ 781,362</u>	<u>\$ -</u>	<u>\$ 135,595</u>	<u>\$ 459,250</u>	<u>\$ -</u>

**CITY OF DODGE CITY, KANSAS**

**CAPITAL PROJECTS FUNDS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS**

For the Year Ended December 31, 2024

	<u>GO bonds 2020</u>	<u>GO bonds 2022</u>	<u>Star bond power center</u>	<u>Temporary notes Wagon Wheel</u>
Receipts:				
Debt proceeds	\$ -	\$ -	\$ -	\$ -
Federal grants	-	-	-	-
State grants and aid	-	-	1,469,177	-
Contributions & donations	-	-	-	-
Operating transfers in	-	-	312,072	-
	<u>-</u>	<u>-</u>	<u>1,781,249</u>	<u>-</u>
Total receipts				
Expenditures:				
Debt issuance costs	-	-	-	-
Interest	-	-	-	-
Public works:				
Contractual services	-	-	-	-
Capital outlay	74,409	-	-	-
Capital project:				
Contractual services	-	-	2,428	-
Commodities	-	-	-	-
Capital outlay	-	-	4,751,471	-
Operating transfers out	6,798	-	-	-
	<u>81,207</u>	<u>-</u>	<u>4,753,899</u>	<u>-</u>
Total expenditures				
Receipts over (under) expenditures	(81,207)	-	(2,972,650)	-
Unencumbered cash (deficit), beginning of year	<u>408,739</u>	<u>7,809,911</u>	<u>(3,808,231)</u>	<u>79,293</u>
Unencumbered cash (deficit), end of year	<u>\$ 327,532</u>	<u>\$ 7,809,911</u>	<u>\$ (6,780,881)</u>	<u>\$ 79,293</u>

<u>Candletree 6 infrastructure</u>	<u>Temporary notes Candletree</u>	<u>United Village</u>	<u>YMCA building</u>	<u>KLETC project</u>	<u>Boot Hill museum</u>
\$ -	\$ -	\$ 9,405,060	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	6,000
<u>38,119</u>	<u>-</u>	<u>-</u>	<u>6,798</u>	<u>-</u>	<u>-</u>
<u>38,119</u>	<u>-</u>	<u>9,405,060</u>	<u>6,798</u>	<u>-</u>	<u>6,000</u>
-	-	-	-	90,000	220,000
-	-	-	-	630	1,541
-	171,074	-	-	-	-
-	577,436	3,454,537	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	175,000	-	-	-
-	55,742	-	-	-	-
<u>-</u>	<u>804,252</u>	<u>3,629,537</u>	<u>-</u>	<u>90,630</u>	<u>221,541</u>
38,119	(804,252)	5,775,523	6,798	(90,630)	(215,541)
<u>(39,119)</u>	<u>2,056,206</u>	<u>(2,247,579)</u>	<u>(6,798)</u>	<u>(62,268)</u>	<u>(397,754)</u>
<u>\$ (1,000)</u>	<u>\$ 1,251,954</u>	<u>\$ 3,527,944</u>	<u>\$ -</u>	<u>\$ (152,898)</u>	<u>\$ (613,295)</u>

**CITY OF DODGE CITY, KANSAS**

**CAPITAL PROJECTS FUNDS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS**

For the Year Ended December 31, 2024

	Airport terminal renovation	Wagon Wheel III	Iron Flats	McCaustland Rd #2
<b>Receipts:</b>				
Debt proceeds	\$ -	\$ -	\$ -	\$ -
Federal grants	3,586,131	-	-	-
State grants and aid	278,443	-	-	-
Contributions & donations	-	-	-	-
Operating transfers in	-	-	-	-
	<u>3,864,574</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Debt issuance costs	-	-	-	-
Interest	-	-	281,279	-
<b>Public works:</b>				
Contractual services	4,961,724	-	-	-
Capital outlay	-	-	1,625,728	-
<b>Capital project:</b>				
Contractual services	-	-	-	-
Commodities	-	-	-	-
Capital outlay	-	-	-	-
Operating transfers out	-	-	-	-
	<u>4,961,724</u>	<u>-</u>	<u>1,907,007</u>	<u>-</u>
Receipts over (under) expenditures	(1,097,150)	-	(1,907,007)	-
Unencumbered cash (deficit), beginning of year	<u>(1,611,943)</u>	<u>(272,347)</u>	<u>(902,916)</u>	<u>82,150</u>
Unencumbered cash (deficit), end of year	<u>\$ (2,709,093)</u>	<u>\$ (272,347)</u>	<u>\$ (2,809,923)</u>	<u>\$ 82,150</u>

See Independent Auditor's Report.

<u>Casa Del Rio</u>	<u>GO bonds 2023</u>	<u>GO bonds 2024</u>	<u>Wastewater treatment plant</u>	<u>Total</u>
\$ -	\$ -	\$ 2,134,888	\$ 46,746,460	\$ 58,286,408
-	-	-	-	3,586,131
-	-	-	-	1,747,620
-	-	-	-	100,530
-	-	-	-	415,350
<u>-</u>	<u>-</u>	<u>2,134,888</u>	<u>46,746,460</u>	<u>64,136,039</u>
-	-	-	-	310,000
-	-	-	-	283,450
-	244,878	357,422	0.00	5,735,098
-	1,686,152	-	-	7,418,262
-	-	-	29,332,190	29,773,482
-	-	-	-	87,981
171,056	-	-	4,021,114	9,183,322
-	40,738	-	-	374,612
<u>171,056</u>	<u>1,971,768</u>	<u>357,422</u>	<u>33,353,304</u>	<u>53,166,207</u>
(171,056)	(1,971,768)	1,777,466	13,393,156	10,929,094
<u>107,850</u>	<u>3,140,608</u>	<u>-</u>	<u>(21,434,278)</u>	<u>(15,331,083)</u>
<u>\$ (63,206)</u>	<u>\$ 1,168,840</u>	<u>\$ 1,777,466</u>	<u>\$ (8,041,122)</u>	<u>\$ (4,401,989)</u>

**CITY OF DODGE CITY, KANSAS**

**WATER UTILITY FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2024  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Sale of water	\$ 6,244,848	\$ 6,780,941	\$ 5,500,000	\$ 1,280,941
Rent & leases	32,433	22,930	20,000	2,930
Other	5,303	20,232	4,500	15,732
National Beef bond payment	5,481	-	-	-
Interest	438,052	354,467	200,000	154,467
Sale of scrap	-	12,171	-	12,171
Sale of labor and materials	247,547	387,609	150,000	237,609
Insurance recoveries	-	40,450	-	40,450
<b>Total receipts</b>	<b>6,973,664</b>	<b>7,618,800</b>	<b>\$ 5,874,500</b>	<b>\$ 1,744,300</b>
Expenditures:				
Bond principal	1,671,950	1,596,100	\$ 1,596,100	\$ -
Interest	146,543	97,862	118,525	20,663
Personal services	573,753	645,365	708,937	63,572
Contractual services	1,065,739	1,384,947	1,005,000	(379,947)
Commodities	478,704	535,251	418,100	(117,151)
Capital outlay	155,017	1,249,369	865,000	(384,369)
Other	(16,202)	(21,022)	5,000	26,022
Utility administration	(1,500)	-	162,345	162,345
Operating transfers out	689,552	855,016	855,016	-
<b>Total expenditures</b>	<b>4,763,556</b>	<b>6,342,888</b>	<b>\$ 5,734,023</b>	<b>\$ (608,865)</b>
Receipts over (under) expenditures	2,210,108	1,275,912		
Unencumbered cash, beginning of year	4,038,899	6,249,007	\$ 4,637,571	\$ 1,611,436
Unencumbered cash, end of year	\$ 6,249,007	\$ 7,524,919	\$ 4,778,048	\$ 2,746,871

See Independent Auditor's Report.

## CITY OF DODGE CITY, KANSAS

## WASTEWATER UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2024  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Sewage service charges	\$ 6,534,738	\$ 7,876,970	\$ 6,500,000	\$ 1,376,970
Rent & leases	2,595	3,760	5,000	(1,240)
National Beef bond payment	12,788	-	-	-
Interest	234,744	214,279	150,000	64,279
Sale of labor and materials	-	-	5,000	(5,000)
Operating transfers in	500,000	458,333	500,000	(41,667)
Total receipts	<u>7,284,865</u>	<u>8,553,342</u>	<u>\$ 7,160,000</u>	<u>\$ 1,393,342</u>
Expenditures:				
Bond principal	1,145,000	1,190,000	\$ 1,190,000	\$ -
Interest	417,063	523,193	371,263	(151,930)
Utilities:				
Collection - personal services	340,864	310,469	259,714	(50,755)
Collection - contractual services	133,029	152,190	27,200	(124,990)
Collection - commodities	28,178	34,040	22,700	(11,340)
Collection - capital outlay	9,967	16,369	295,000	278,631
Collection - other	18,247	20,008	20,000	(8)
Treatment - contractual services	3,530,539	3,901,944	3,818,900	(83,044)
Treatment - commodities	-	82	2,500	2,418
Treatment - capital outlay	596,590	40,672	940,000	899,328
Utility administration	-	-	162,345	162,345
Operating transfers out	613,722	730,155	730,155	-
Total expenditures	<u>6,833,199</u>	<u>6,919,122</u>	<u>\$ 7,839,777</u>	<u>\$ 920,655</u>
Receipts over (under) expenditures	451,666	1,634,220		
Unencumbered cash, beginning of year	<u>3,031,606</u>	<u>3,483,272</u>	<u>\$ 3,875,787</u>	<u>\$ (392,515)</u>
Unencumbered cash, end of year	<u>\$ 3,483,272</u>	<u>\$ 5,117,492</u>	<u>\$ 3,196,010</u>	<u>\$ 1,921,482</u>

See Independent Auditor's Report.

**CITY OF DODGE CITY, KANSAS**

**BIOGAS OPERATIONS FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2024  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Sale of methane gas - energy credits	<u>\$ 3,961,590</u>	<u>\$ 4,445,815</u>	<u>\$ 7,455,798</u>	<u>\$ (3,009,983)</u>
Expenditures:				
Bond principal	706,391	726,523	\$ 726,523	\$ -
Interest	179,497	161,143	179,143	18,000
Debt service fees	17,393	15,615	-	(15,615)
Contractual services	830,785	1,480,327	2,476,521	996,194
Capital outlay	19,442	889,567	310,000	(579,567)
Operating transfers out	<u>1,425,000</u>	<u>1,649,999</u>	<u>1,665,000</u>	<u>15,001</u>
Total expenditures	<u>3,178,508</u>	<u>4,923,174</u>	<u>\$ 5,357,187</u>	<u>\$ 434,013</u>
Receipts over (under) expenditures	783,082	(477,359)		
Unencumbered cash (deficit), beginning of year	<u>(1,160,260)</u>	<u>(377,178)</u>	<u>\$ 109,303</u>	<u>\$ (486,481)</u>
Unencumbered cash (deficit), end of year	<u>\$ (377,178)</u>	<u>\$ (854,537)</u>	<u>\$ 2,207,914</u>	<u>\$ (3,062,451)</u>

See Independent Auditor's Report.

## CITY OF DODGE CITY, KANSAS

## SOLID WASTE UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Service fees - sanitation	\$ 2,500,879	\$ 2,676,988	\$ 2,300,000	\$ 376,988
Yard waste	135,363	142,713	125,000	17,713
Container	597	918	400	518
Interest	87,584	62,768	50,000	12,768
Sale of recyclables	43,597	70,280	45,000	25,280
Sale of scrap	744	-	-	-
Other	31,323	(363)	50,000	(50,363)
Total receipts	<u>2,800,087</u>	<u>2,953,304</u>	<u>\$ 2,570,400</u>	<u>\$ 382,904</u>
Expenditures:				
Utilities:				
Collection - personal services	925,679	1,032,300	\$ 981,065	\$ (51,235)
Collection - contractual services	661,083	826,188	604,170	(222,018)
Collection - commodities	213,694	189,527	266,250	76,723
Collection - capital outlay	213,441	586,669	276,000	(310,669)
Collection - other	13,658	13,493	14,000	507
Collection - lease payment	-	123,781	123,800	19
Recycling - personal services	170,985	239,744	223,241	(16,503)
Recycling - contractual services	40,799	60,942	65,300	4,358
Recycling - commodities	15,609	10,498	15,350	4,852
Recycling - capital outlay	51,434	156,040	50,000	(106,040)
Recycling - building lease purchase	80,852	80,851	80,900	49
Utility administration	-	-	81,173	81,173
Operating transfers out	232,734	245,041	245,041	-
Total expenditures	<u>2,619,968</u>	<u>3,565,074</u>	<u>\$ 3,026,290</u>	<u>\$ (538,784)</u>
Receipts over (under) expenditures	180,119	(611,770)		
Unencumbered cash, beginning of year	817,437	997,556	\$ 1,004,044	\$ (6,488)
Unencumbered cash, end of year	<u>\$ 997,556</u>	<u>\$ 385,786</u>	<u>\$ 548,154</u>	<u>\$ (162,368)</u>

See Independent Auditor's Report.

## CITY OF DODGE CITY, KANSAS

## DRAINAGE UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2024  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Service fees	\$ 281,776	\$ 300,276	\$ 286,413	\$ 13,863
Interest	27,036	13,237	-	13,237
Total receipts	<u>308,812</u>	<u>313,513</u>	<u>\$ 286,413</u>	<u>\$ 27,100</u>
Expenditures:				
Contractual services	134	17,510	\$ 7,100	\$ (10,410)
Commodities	-	-	100	100
Capital outlay	3,331	83,553	200,000	116,447
Other	832	813	1,000	187
Operating transfers out	336,772	193,690	211,298	17,608
Total expenditures	<u>341,069</u>	<u>295,566</u>	<u>\$ 419,498</u>	<u>\$ 123,932</u>
Receipts over (under) expenditures	(32,257)	17,947		
Unencumbered cash, beginning of year	<u>177,381</u>	<u>145,124</u>	<u>\$ 210,554</u>	<u>\$ (65,430)</u>
Unencumbered cash, end of year	<u>\$ 145,124</u>	<u>\$ 163,071</u>	<u>\$ 77,469</u>	<u>\$ 85,602</u>

See Independent Auditor's Report.

## CITY OF DODGE CITY, KANSAS

## VEHICLE MAINTENANCE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2024  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Internal charges	\$ 199,836	\$ 464,003	\$ 625,000	\$ (160,997)
Expenditures:				
Personal services	214,006	327,287	\$ 298,683	\$ (28,604)
Contractual services	128,226	88,734	104,850	16,116
Commodities	238,896	336,887	221,450	(115,437)
Capital outlay	69,293	20,995	-	(20,995)
Total expenditures	650,421	773,903	\$ 624,983	\$ (148,920)
Receipts over (under) expenditures	(450,585)	(309,900)		
Unencumbered cash (deficit), beginning of year	-	(450,585)	\$ 1,060	\$ (451,645)
Unencumbered cash (deficit), end of year	\$ (450,585)	\$ (760,485)	\$ 1,077	\$ (761,562)

See Independent Auditor's Report.

## CITY OF DODGE CITY, KANSAS

## ALL NON-BUDGETED BUSINESS FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the Year Ended December 31, 2024

	<u>Facilities maintenance</u>
Receipts:	
Sale of labor and materials	\$ 388,584
Expenditures:	
Personal services	734,234
Contractual services	310,191
Commodities	174,928
Capital outlay	<u>406</u>
Total expenditures	<u>1,219,759</u>
Receipts over (under) expenditures	(831,175)
Unencumbered cash (deficit), beginning of year	<u>(380,441)</u>
Unencumbered cash (deficit), end of year	<u><u>\$ (1,211,616)</u></u>

See Independent Auditor's Report.

CITY OF DODGE CITY, KANSAS

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS

For the Year Ended December 31, 2024

<u>Fund</u>	<u>Beginning cash balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending cash balance</u>
Community improvement district fund	\$ 402,840	\$ 515,581	\$ 502,677	\$ 415,744
Special obligation debt service 2011	3,624	74,797	77,286	1,135
Special obligation debt service 2013	2,688	118,199	120,075	812
Special obligation debt service 2014	2,842	93,648	95,667	823
Star bond debt service 2015	1,059,902	2,195,768	2,189,690	1,065,980
Special obligation debt service 2017	2,929	192,035	194,270	694
Special obligation debt service 2018	<u>1,246,799</u>	<u>1,367,374</u>	<u>1,365,419</u>	<u>1,248,754</u>
	<u>\$ 2,721,624</u>	<u>\$ 4,557,402</u>	<u>\$ 4,545,084</u>	<u>\$ 2,733,942</u>

See Independent Auditor's Report.

## **APPENDICES**

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Mayor  
and City Commissioners  
Dodge City, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of the City of Dodge City, Kansas, as of and for the year ended December 31, 2024, and the related notes to the financial statement and have issued our report thereon dated September 24, 2025. Our report on the financial statement disclosed that, as described in Note A to the financial statement, the City has prepared this financial statement 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.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered the City of Dodge City, Kansas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the City of Dodge City, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Dodge City, Kansas' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a significant deficiency.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Dodge City, Kansas' financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Kennedy McKee & Company LLP*

September 24, 2025

*Kennedy*  
*McKee & Company LLP* Certified Public Accountants

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

The Honorable Mayor  
and City Commissioners  
Dodge City, Kansas

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the City of Dodge City, Kansas' compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Dodge City, Kansas' major federal programs for the year ended December 31, 2024. The City of Dodge City, Kansas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Dodge City, Kansas complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Dodge City, Kansas and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City of Dodge City, Kansas' compliance with the compliance requirements referred to above.

## ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City of Dodge City, Kansas' federal programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Dodge City, Kansas' compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City of Dodge City, Kansas' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, 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 City of Dodge City, Kansas' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City of Dodge City, Kansas' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City of Dodge City, Kansas' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## Report on Internal Control over Compliance

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Kennedy McKee & Company LLP*

September 24, 2025

**CITY OF DODGE CITY, KANSAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended December 31, 2024

Federal grantor/ pass-through grantor/ program title	Federal CFDA number	Pass-through/ grantor's number	Expenditures
<b>U.S. Department of Commerce</b>			
Passed through Kansas			
Department of Commerce:			
Community Development Block Grants	14.218		<u>\$ 121,347</u>
<b>U.S. Department of Transportation</b>			
<b>Federal Aviation Administration</b>			
Reconstruct Runway 2-20 - Design	20.106	3-20-0017-037-2023	475,387
Terminal Renovations	20.106	3-20-0017-040-2023	4,629,106
Passed through Kansas			
Department of Transportation:			
Formula Grants for other than Urbanized Areas			
Formula Grants for Rural Areas 2022-2023	20.509		221,369
Formula Grants for Rural Areas 2023-2024	20.509		175,383
Formula Grants for Rural Areas Capital	20.509		258,605
State and Community Highway Safety	20.600		2,236
National Priority Safety Program	20.616		<u>8,209</u>
<b>Total U.S. Department of Transportation</b>			<u>5,770,295</u>
<b>U.S. Department of Justice</b>			
Direct programs:			
Public Safety Partnership and Community Policing Grants	16.710		327,000
Passed through Kansas Attorney General:			
Crime Victims Compensation Board	16.576		<u>500</u>
<b>Total U.S. Department of Justice</b>			<u>327,500</u>
<b>U.S. Department of Treasury</b>			
Passed through Kansas Governor's Office:			
American Rescue Plan Act	21.027		<u>1,046,832</u>
<b>Total federal awards</b>			<u><u>\$ 7,265,974</u></u>

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this statement.

## CITY OF DODGE CITY, KANSAS

### NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2024

#### A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of the City of Dodge City, Kansas under programs of the federal government for the year ended December 31, 2024. The information in this Schedule is presented in accordance with the requirement of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operation of the City of Dodge City, Kansas, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the City of Dodge City, Kansas. The Schedule is presented using a regulatory basis of accounting prescribed by the *Kansas Municipal Audit and Accounting Guide* (as described in Note A to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

#### B. BASIS OF ACCOUNTING

Expenditures reported on the Schedule are reported using the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances.

#### C. INDIRECT COST RATE

The City of Dodge City, Kansas has not elected to use the 10% de minimis cost rate as allowed under the Uniform Guidance.

#### D. AWARDS TO SUBRECIPIENTS

There were no awards passed through to subrecipients.

# CITY OF DODGE CITY, KANSAS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2024

### A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an adverse opinion on whether the financial statement of the City of Dodge City, Kansas was prepared in accordance with GAAP.
2. One significant deficiency relating to the audit of the financial statement is reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. No material weaknesses reported.
3. No instances of noncompliance material to the financial statements of the City of Dodge City, Kansas, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.
5. The auditor's report on compliance for the major federal award programs for the City of Dodge City, Kansas expresses an unmodified opinion on all major programs.
6. Audit findings required to be reported in accordance with 2 CFR section 200.516(a) are reported in this schedule.
7. The program tested as a major program included:

Airport Improvement Program	CFDA 20.106
American Rescue Plan Act	CFDA 21.027
8. The threshold for distinguishing Type A and Type B programs was \$750,000.
9. The City of Dodge City did not qualify as a low-risk auditee.

## CITY OF DODGE CITY, KANSAS

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

Year ended December 31, 2024

#### B. FINDINGS - FINANCIAL STATEMENT AUDIT

##### SIGNIFICANT DEFICIENCY 2024-001 INTERNAL FUND CHARGES

*Condition:* The City's vehicle maintenance and building maintenance funds have had negative unencumbered cash balances the past two years. Ideally, internal service funds are intended to operate as close as possible to "break even" – neither undercharging nor overcharging the internal customer receiving services. The City converted accounting software in the prior year resulting in delayed internal service charge reports being submitted to the City Finance Department.

*Criteria:* Internal controls should be in place that provide reasonable assurance that internal service charge reports are submitted to the City Finance Department in a timely manner.

*Cause:* Internal service charge reports were not accurate nor submitted to the City Finance Department in a timely manner.

*Effect:* The lack of accurate and timely internal service charge reports results in underreported cash receipts in the maintenance funds and underreported expenses in the funds receiving services.

*Recommendation:* The City should implement deadlines for reporting internal service charge reports to the City Finance Department. The reporting deadline will result in timely recording of internal service charges to the funds receiving internal services.

*Views of Responsible Officials and Planned Corrective Actions:* City Personnel agree with the finding and will attempt to implement the recommendation.

#### C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None noted.