

CITY OF WHITEWATER, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2025

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

	2025			Variance - Over (Under)
	2024 Actual	Actual	Budget	
Receipts				
Taxes -				
Ad valorem property tax	\$ 250,187	\$ 261,388	\$ 274,307	\$ (12,919)
Delinquent tax	3,424	9,022	2,000	7,022
Motor vehicle tax	34,541	35,819	33,549	2,270
Recreational vehicle tax	632	517	610	(93)
16/20M vehicle tax	727	594	684	(90)
Commercial vehicle tax	662	565	1,092	(527)
Watercraft tax	-	-	460	(460)
Compensating use tax	-	-	7,000	(7,000)
Local alcoholic liquor tax	-	-	150	(150)
Local sales tax	75,577	80,910	50,000	30,910
Total Taxes	365,750	388,815	369,852	18,963
Licenses and Permits -				
Utility franchise fees	45,440	47,929	-	47,929
Licenses and permits	323	1,189	-	1,189
Total Licenses and Permits	45,763	49,118	-	49,118
Fines, Forfeitures and Penalties -				
Utility receipts	6,105	360	-	360
Court fines	66	555	1,000	(445)
Total Fines, Forfeitures and Penalties	6,171	915	1,000	(85)
Use of Money and Property -				
Rental fees	7,580	84,883	-	84,883
Interest received	23,121	14,325	10,000	4,325
Total Licenses and Permits	30,701	99,208	10,000	89,208
Other -				
Miscellaneous	5,320	6,042	2,200	3,842
Charges for services	6,811	6,174	7,500	(1,326)
State aid	659	-	-	-
Reimbursements	-	-	10,000	(10,000)
Transfer from Water Utility Fund	-	10,000	10,000	-
Total Other	12,790	22,216	29,700	(7,484)
Total Receipts	461,175	560,272	\$ 410,552	\$ 149,720

CITY OF WHITEWATER, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2025

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

		2025		
	2024	Actual	Budget	Variance -
	Actual			Over
				(Under)
Expenditures				
Administrative -				
Personal services	\$ 133,061	\$ 199,482	\$ 50,000	\$ 149,482
Contractual services	55,029	63,312	70,000	(6,688)
Commodities	49,188	51,152	60,000	(8,848)
Capital outlay	-	-	5,000	(5,000)
Utility expense	43,588	70,117	45,000	25,117
Debt service	1,260	-	-	-
Total Administrative	282,126	384,063	230,000	154,063
Governing Body -				
Contractual services	36,721	50,115	55,760	(5,645)
Streets -				
Personal services	-	-	10,000	(10,000)
Contractual services	9,683	28,171	36,500	(8,329)
Commodities	-	-	3,500	(3,500)
Total Streets	9,683	28,171	50,000	(21,829)
Parks -				
Personal services	3,000	3,000	5,000	(2,000)
City appropriations	5,591	11,903	3,000	8,903
Total Parks	8,591	14,903	8,000	6,903

CITY OF WHITEWATER, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2025

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

	<u>2024 Actual</u>	<u>2025</u>		<u>Variance - Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Expenditures (cont.)				
Police -				
Contractual services	\$ 38,920	\$ 41,642	\$ 40,000	\$ 1,642
Car Wash				
Personal services	2,196	2,140	4,000	(1,860)
Contractual services	-	-	5,500	(5,500)
Commodities	-	-	3,000	(3,000)
Capital outlay	-	-	500	(500)
Total Car Wash	2,196	2,140	13,000	(10,860)
Cemetery	5,500	6,500	6,500	-
Employee benefits	-	-	24,000	(24,000)
Cash forward	-	-	113,249	(113,249)
Total Cemetery	5,500	6,500	143,749	(137,249)
Total Expenditures	383,737	527,534	\$ 540,509	\$ (12,975)
Receipts Over (Under) Expenditures	77,438	32,738		
Unencumbered Cash, Beginning	87,830	165,268		
Unencumbered Cash, Ending	\$ 165,268	\$ 198,006		