

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	201,774	32,719	1,169	622	550	502
Debt Service						
Library	18,890	3,063	109	58	52	47
Employee Benefits	33,288	5,398	193	103	91	83
Special Street Maintenance	34,225	5,550	198	106	93	85
TOTAL	288,177	46,730	1,669	889	786	717

County Treas Motor Vehicle Estimate 46,730
 County Treas Recreational Vehicle Estimate 1,669
 County Treas 16/20M Vehicle Estimate 889
 County Treas Commercial Vehicle Tax Estimate 786
 County Treas Watercraft Tax Estimate 717

Motor Vehicle Factor 0.16216
 Recreational Vehicle Factor 0.00579
 16/20M Vehicle Factor 0.00308
 Commercial Vehicle Factor 0.00273
 Watercraft Factor 0.00249

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

Budgeted Year: 2026

Library found in: Mankato
Jewell County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2025</u>	<u>2026</u>
Ad Valorem Tax	\$18,890	\$19,260
Delinquent Tax	\$1	\$0
Motor Vehicle Tax	\$3,500	\$3,063
Recreational Vehicle Tax	\$40	\$109
16/20M Vehicle Tax	\$50	\$58
TOTAL TAXES	\$22,481	\$22,490
Difference in Total Taxes:	\$9	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$4,317,966	\$4,644,298
Did Assessed Valuation Decrease?	No	
Levy Rate	4.375	4.147
Difference in Levy Rate:	(0.228)	
Qualify for grant:	Not Qualify	

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

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

Mankato

2026

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Administration			
Salaries	58,429	30,000	40,000
Contractual	128,652	35,000	40,000
Commodities	25,805	22,000	25,000
Total	212,886	87,000	105,000
Streets			
Salaries	35,222	40,000	42,500
Contractual	2,373	12,000	12,000
Commodities	11,231	20,000	20,000
Capital Outlay			
Total	48,827	72,000	74,500
Parks and Pool			
Salaries	31,131	32,500	34,000
Contractual	6,770	6,500	8,000
Commodities	11,602	9,000	9,000
Capital Outlay			
Total	49,503	48,000	51,000
Fire Department			
Salaries	2,925	3,000	3,100
Contractual	18,556	22,000	25,000
Commodities	18,842	15,000	15,000
Capital Outlay			
Total	40,322	40,000	43,100
Community Facilities			
Salaries	2,471	6,000	6,000
Contractual	21,587	8,000	10,000
Commodities	6,776	8,000	10,000
Capital Outlay			
Total	30,834	22,000	26,000
Legislative			
Salaries		3,250	3,250
Contractual		2,500	2,500
Travel		1,000	1,000
Capital Outlay			
Total	0	6,750	6,750
Court			
Salaries		3,600	3,600
Contractual			1,500
Commodities			1,500
Reimbursed		68	
Total	0	3,668	6,600
Total	0	0	0
Page Total	382,373	279,418	312,950

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

Mankato

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 4.1%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	9,313	7,542	5,096
Receipts:			
Ad Valorem Tax	21,648	18,890	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1	1	
Motor Vehicle Tax	3,541	3,500	3,063
Recreational Vehicle Tax	42	40	109
16/20M Vehicle Tax	52	50	58
Commercial Vehicle Tax	158	150	52
Watercraft Tax	44	40	47
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	25,485	22,671	3,329
Resources Available:	34,799	30,213	8,425
Expenditures:			
Contractual Services	27,257	25,117	26,926
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	27,257	25,117	26,926
Unencumbered Cash Balance Dec 31	7,542	5,096	XXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	27,770	25,117	26,926
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	26,926
		Tax Required	18,501
		Delinquent Comp Rate: 4.1%	759
		Amount of 2025 Ad Valorem Tax	19,260

CPA Summary

Mankato

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	63,037	37,949	7,692
Receipts:			
Ad Valorem Tax	46,967	33,288	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	880	880	
Motor Vehicle Tax	5,795	5,500	5,398
Recreational Vehicle Tax	772	700	193
16/20M Vehicle Tax	93	100	103
Commercial Vehicle Tax	124	125	91
Watercraft Tax	79	50	83
Sewer Transfer	65,500	6,900	19,000
Water Transfer		13,000	27,000
Electric Transfer		32,200	41,500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	120,210	92,743	93,368
Resources Available:	183,247	130,692	101,060
Expenditures:			
Employee Retirement	54,817	45,000	48,000
Health Insurance	90,208	77,000	82,500
Workmans Compensation	273	1,000	1,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	145,299	123,000	132,000
Unencumbered Cash Balance Dec 31	37,949	7,692	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	174,801	191,600	132,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		132,000
		Tax Required	30,940
	Delinquent Comp Rate:	4.1%	1,269
	Amount of 2025 Ad Valorem Tax		32,209

Adopted Budget Special Street Maintenance	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	40,289	3,695	1,860
Receipts:			
Ad Valorem Tax	19,010	34,225	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	345	0	
Motor Vehicle Tax	3,253	3,200	5,550
Recreational Vehicle Tax	119	100	198
16/20M Vehicle Tax	48	50	106
Commercial Vehicle Tax	63	50	93
Watercraft Tax	41	40	85
Interest on Idle Funds	908	500	250
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	23,788	38,165	6,282
Resources Available:	64,077	41,860	8,142
Expenditures:			
Commodities	60,382	40,000	85,600
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	60,382	40,000	85,600
Unencumbered Cash Balance Dec 31	3,695	1,860	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	61,395	48,000	85,600
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		85,600
		Tax Required	77,458
	Delinquent Comp Rate:	4.1%	3,177
	Amount of 2025 Ad Valorem Tax		80,635

CPA Summary

Mankato

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	191,289	183,845	88,925
Receipts:			
State of Kansas Gas Tax	22,294	22,080	22,160
County Transfers Gas		0	0
Interest on Idle Funds	5,482	3,000	2,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	27,776	25,080	24,660
Resources Available:	219,065	208,925	113,585
Expenditures:			
Commodities	35,220	120,000	113,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	35,220	120,000	113,500
Unencumbered Cash Balance Dec 31	183,845	88,925	85
2024/2025/2026 Budget Authority Amount	171,943	143,600	113,500

Adopted Budget

Noxious Weed	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,737	3,739	2
Receipts:			
Delinquent	2		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2	0	0
Resources Available:	3,739	3,739	2
Expenditures:			
Transfer Out		3,737	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	3,737	0
Unencumbered Cash Balance Dec 31	3,739	2	2
2024/2025/2026 Budget Authority Amount	3,879	3,737	0

CPA Summary

--

Mankato

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Law and Fire	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	159,045	169,342	85,142
Receipts:			
Delinquent Tax	1		
Fire Dept. Grant	5,000		
Interest on Idle Funds	5,296	5,800	3,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	10,297	5,800	3,500
Resources Available:	169,342	175,142	88,642
Expenditures:			
Equipment Purchase		90,000	88,641
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	90,000	88,641
Unencumbered Cash Balance Dec 31	169,342	85,142	1
2024/2025/2026 Budget Authority Amount	112,122	170,000	88,641

Adopted Budget

Special Sales Tax Inf.	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	442,091	642,776	727,076
Receipts:			
Local Sales Tax	188,272	124,300	125,000
Interest on Idle Funds	12,413	10,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	200,685	134,300	130,000
Resources Available:	642,776	777,076	857,076
Expenditures:			
Capital Outlay - Animal Shelter		50,000	
Capital Outlay			857,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	50,000	857,000
Unencumbered Cash Balance Dec 31	642,776	727,076	76
2024/2025/2026 Budget Authority Amount	464,248	659,764	857,000

CPA Summary

--

Mankato

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Parks and Rec.	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	11,653	14,076	12,276
Receipts:			
Local Alcohol	322		1,717
Rental	7,070	5,000	5,000
Rental Refund	-3,525		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,867	5,000	6,717
Resources Available:	15,520	19,076	18,993
Expenditures:			
Commodities	1,444	1,500	1,500
Contractual		5,300	6,000
Capital Outlay			11,400
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,444	6,800	18,900
Unencumbered Cash Balance Dec 31	14,076	12,276	93
2024/2025/2026 Budget Authority Amount	6,000	18,040	18,900

Adopted Budget

Economic Development	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	361,771	378,229	393,629
Receipts:			
Loan Payments	14,057	12,500	12,000
Interest on Idle Funds	6,099	6,600	2,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	20,156	19,100	14,500
Resources Available:	381,927	397,329	408,129
Expenditures:			
Contractual Services	98	100	100
Transfer to Development Co.	3,600	3,600	3,600
Loans			404,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,698	3,700	407,700
Unencumbered Cash Balance Dec 31	378,229	393,629	429
2024/2025/2026 Budget Authority Amount	327,253	424,700	407,700

CPA Summary

Mankato

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Utility	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	384,134	400,935	424,826
Receipts:			
Charges for Services	307,380	310,000	315,000
Deposit	12,151	0	0
Wholesale Water	29,298	25,000	25,000
Reimbursed Expenses	4,090	0	0
Transfers In	1,000	0	0
Interest on Idle Funds	8,399	5,000	2,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	362,319	340,000	342,500
Resources Available:	746,453	740,935	767,326
Expenditures:			
Personnel Service	150,323	125,000	130,000
Contractual Services	52,751	55,000	55,000
Commodities	58,438	46,000	46,000
Deposit Refund	159	0	0
Reimbursed Charges for Services	11,400	0	0
Debt Service	57,859	57,859	57,859
Protection Fee	829	800	1,000
Transfer Out	13,500		
NSF Bank Charge	258	250	250
Transfer to Employee Benefit		13,000	27,000
Transfer to Equipment Reserve		5,000	5,000
Transfer to General Fund		13,200	13,200
Capital Outlay			432,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	345,518	316,109	767,309
Unencumbered Cash Balance Dec 31	400,935	424,826	17
2024/2025/2026 Budget Authority Amount	678,859	778,359	767,309

CPA Summary

Mankato

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Electric Utility	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	684,655	573,189	607,662
Receipts:			
Grant Revenue - Street Light	24,833		
Charges for Services	855,468	950,000	950,000
LIEAP	3,814	3,389	3,500
Penalties	277		250
Reimbursed Expenses	1,082		
Interest on Idle Funds	10,778	8,000	5,000
Miscellaneous	1,259	84	250
Does miscellaneous exceed 10% Total Rec			
Total Receipts	897,511	961,473	959,000
Resources Available:	1,582,166	1,534,662	1,566,662
Expenditures:			
Personnel Services	218,175	205,000	210,000
Contractual	34,201	35,000	35,000
Commodities	80,555	65,000	65,000
Reimburse LIEAP	1,920	1,800	1,800
Capital Outlay	26,350	0	0
Debt Service	30	0	0
Transfer Out	140,000	0	0
Service Refund	3,181	0	0
Contractual Energy Purchase	504,566	525,000	525,000
Transfer to Employee Benefit		32,200	41,500
Transfer to Equipment Reserve		25,000	25,000
Transfer to General Fund		33,000	33,000
Capital Outlay			625,000
Cash Reserve (2026 column)			
Miscellaneous		5,000	5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,008,978	927,000	1,566,300
Unencumbered Cash Balance Dec 31	573,189	607,662	362
2024/2025/2026 Budget Authority Amount	1,774,000	1,750,750	1,566,300

CPA Summary

