











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

**Budgeted Year: 2026**

Library found in: City of Abilene  
Dickinson County

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2025</u>	<u>2026</u>
Ad Valorem	\$550,507	\$579,965
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$53,802	\$56,672
Recreational Vehicle Tax	\$976	\$1,008
16/20M Vehicle Tax	\$238	\$246
TOTAL TAXES	<u>\$605,523</u>	<u>\$637,891</u>
Difference in Total Taxes:	\$32,368	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$67,251,781	\$70,552,700
Did Assessed Valuation Decrease?	No	
Levy Rate	8.219	8.220
Difference in Levy Rate:	0.001	
Qualify for grant:	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

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,891,692	1,317,764	829,873
Receipts:			
Ad Valorem Tax	1,965,479	2,105,678	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	11,621	11,000	11,000
Motor Vehicle Tax	217,846	209,129	216,772
Recreational Vehicle Tax		3,793	3,854
16/20M Vehicle Tax		927	941
Commercial Vehicle Tax		5,766	6,371
Watercraft Tax		946	1,368
Gross Earning (Intangible) Tax		0	0
Mineral Production Tax			
Local Alcoholic Liquor	9,379	9,000	9,000
Compensating Use Tax			
Local Sales Tax	1,774,721	1,700,000	1,700,000
Franchise Tax	897,440	900,000	900,000
Licenses	591,472	250,000	250,000
Intergovernmental	51,285	51,285	51,285
Transfers	186,400	186,400	220,259
Grants	1,901		
In Lieu of Taxes (IRB)			
Interest on Idle Funds		150,000	100,000
Neighborhood Revitalization Rebate			0
Miscellaneous	359,022	195,010	150,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>6,066,566</b>	<b>5,778,934</b>	<b>3,620,850</b>
<b>Resources Available:</b>	<b>7,958,258</b>	<b>7,096,698</b>	<b>4,450,723</b>

City of Abilene

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
<b>Resources Available:</b>	7,958,258	7,096,698	4,450,723
Expenditures:			
Administrative	1,177,191	771,913	745,732
Police	1,784,892	1,784,258	1,980,837
Fire	1,203,860	1,269,140	1,430,640
Streets & Alleys	861,306	830,123	794,048
Bindweed & Flood Maintenance	128,527	151,153	167,751
Parks	452,056	452,162	477,808
Pool	17,223	19,500	18,843
Community Development	173,071	157,259	226,631
Inspection	150,174	175,954	143,580
Municipal Court	191,889	225,683	253,671
Senior Center	49,402	47,589	44,610
Civic Center	40,988	48,750	33,381
Land Bank	32,915	25,000	25,000
Subtotal detail (Should agree with detail)	6,263,494	5,958,484	6,342,532
Transfer to Equipment Reserve	324,000	258,341	180,000
Transfer to CVB	50,000	50,000	50,000
Transfer to Capital Improvement			
Transfer to Tree Board	3,000		
Cash Reserve (2026 column)			290,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>6,640,494</b>	<b>6,266,825</b>	<b>6,862,532</b>
Unencumbered Cash Balance Dec 31	1,317,764	829,873	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	7,438,043	7,470,341	6,862,532
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,862,532
		Tax Required	2,411,809
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,411,809

<b>CPA Summary</b>
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Adopted Budget <b>General Fund - Detail Page 1</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Administrative			
Salaries/Benefits	438,635	302,647	232,882
Contractual	44,322	107,250	440,200
Commodities	712,107	362,016	72,650
Capital Outlay	(17,873)		
<b>Total</b>	<b>1,177,191</b>	<b>771,913</b>	<b>745,732</b>
<b>Police</b>			
Salaries/Benefits	1,546,713	1,517,287	1,703,567
Contractual	0	0	149,870
Commodities	224,670	266,971	127,400
Capital Outlay	13,509	0	0
<b>Total</b>	<b>1,784,892</b>	<b>1,784,258</b>	<b>1,980,837</b>
<b>Fire</b>			
Salaries/Benefits	1,063,321	1,117,745	1,277,380
Contractual	0	0	37,610
Commodities	139,774	151,395	115,650
Capital Outlay	765	0	0
<b>Total</b>	<b>1,203,860</b>	<b>1,269,140</b>	<b>1,430,640</b>
<b>Streets &amp; Alleys</b>			
Salaries/Benefits	354,030	375,632	388,563
Contractual	0	0	58,235
Commodities	507,276	454,491	347,250
Capital Outlay	0	0	
<b>Total</b>	<b>861,306</b>	<b>830,123</b>	<b>794,048</b>
<b>Bindweed &amp; Flood Maintenance</b>			
Salaries/Benefits	80,596	72,957	95,751
Contractual	0	0	5,100
Commodities	47,931	78,196	66,900
Capital Outlay	0	0	0
<b>Total</b>	<b>128,527</b>	<b>151,153</b>	<b>167,751</b>
<b>Parks</b>			
Salaries/Benefits	350,594	343,462	375,621

Contractual	0	0	57,987
Commodities	97,563	108,700	44,200
Capital Outlay	3,899	0	0
<b>Total</b>	<b>452,056</b>	<b>452,162</b>	<b>477,808</b>

Pool

Salaries/Benefits	0	0	0
Contractual	0	0	6,343
Commodities	17,223	19,500	12,500
Capital Outlay		0	0
<b>Total</b>	<b>17,223</b>	<b>19,500</b>	<b>18,843</b>

Community Development

Salaries/Benefits	121,665	126,209	199,281
Contractual	0	0	15,700
Commodities	51,406	31,050	11,650
Capital Outlay	0	0	0
<b>Total</b>	<b>173,071</b>	<b>157,259</b>	<b>226,631</b>

<b>Page 1 - Total</b>	<b>5,798,126</b>	<b>5,435,508</b>	<b>5,842,290</b>
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Adopted Budget  
**General Fund - Detail Page 2**

	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Inspection			
Salaries/Benefits	98,147	103,104	86,480
Contractual	5,273	20,000	44,950
Commodities	46,754	52,850	12,150
Capital Outlay	0	0	0
<b>Total</b>	<b>150,174</b>	<b>175,954</b>	<b>143,580</b>

Municipal Court

Salaries/Benefits	93,073	88,658	121,546
Contractual	46,000	65,000	89,800
Commodities	52,816	72,025	42,325
Capital Outlay	0	0	0
<b>Total</b>	<b>191,889</b>	<b>225,683</b>	<b>253,671</b>

Senior Center

Salaries/Benefits	5,359	7,489	7,489
Contractual	10,800	11,000	29,271
Commodities	33,243	29,100	7,850
Capital Outlay	0	0	0
<b>Total</b>	<b>49,402</b>	<b>47,589</b>	<b>44,610</b>

Civic Center

Salaries/Benefits	0	0	0
Contractual	0	0	14,881
Commodities	27,010	48,750	18,500
Capital Outlay	13,978	0	0
<b>Total</b>	<b>40,988</b>	<b>48,750</b>	<b>33,381</b>

Land Bank

Salaries/Benefits	0	0	0
Contractual	0	0	0
Commodities	32,915	25,000	25,000
Capital Outlay		0	0
<b>Total</b>	<b>32,915</b>	<b>25,000</b>	<b>25,000</b>

<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
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Salaries			
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Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

Page 2 -Total	465,368	522,976	500,242
Page 1 -Total	<b>5,798,126</b>	<b>5,435,508</b>	<b>5,842,290</b>
<b>Grand Total</b>	<b>6,263,494</b>	<b>5,958,484</b>	<b>6,342,532</b>

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

City of Abilene

2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Debt Service</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	36,638	29,796	88,632
Receipts:			
Ad Valorem Tax	325,155	290,445	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,155	0	2,000
Motor Vehicle Tax	38,049	34,593	29,900
Recreational Vehicle Tax		627	532
16/20M Vehicle Tax		153	130
Commercial Vehicle Tax		954	879
Watercraft Tax		156	189
Special Assessments	112,134	57,200	55,588
Interest on Idle Funds	4,034	130,000	50,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>481,527</b>	<b>514,128</b>	<b>139,218</b>
<b>Resources Available:</b>	<b>518,165</b>	<b>543,924</b>	<b>227,850</b>
Expenditures:			
Bond Principal & Interest	488,368	455,292	419,780
Cash Reserve (2026 column)			
Miscellaneous	1		
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>488,369</b>	<b>455,292</b>	<b>419,780</b>
Unencumbered Cash Balance Dec 31	29,796	88,632	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	538,368	505,293	419,780
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	419,780
		Tax Required	191,930
Delinquent Comp Rate:	0.0%		0
	Amount of 2025 Ad Valorem Tax		191,930

Adopted Budget <b>Library</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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Unencumbered Cash Balance Jan 1	0	35	35
<b>Receipts:</b>			
Ad Valorem Tax	505,639	550,507	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,980		
Motor Vehicle Tax	55,726	53,802	56,672
Recreational Vehicle Tax		976	1,008
16/20M Vehicle Tax		238	246
Commercial Vehicle Tax		1,484	1,666
Watercraft Tax		243	358
Sale of Merchandise and Property			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	35		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>564,380</b>	<b>607,250</b>	<b>59,950</b>
<b>Resources Available:</b>	<b>564,380</b>	<b>607,285</b>	<b>59,985</b>
<b>Expenditures:</b>			
Appropriation to the Library	564,345	607,250	639,950
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>564,345</b>	<b>607,250</b>	<b>639,950</b>
Unencumbered Cash Balance Dec 31	35	35	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	581,072	607,250	639,950
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	
		Tax Required	
		Delinquent Comp Rate: 0.0%	
		Amount of 2025 Ad Valorem Tax	
		639,950	
		579,965	
		0	
		579,965	

**CPA Summary**

City of Abilene

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Airport</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	243,313	44,999	116,379
Receipts:			
Ad Valorem Tax	15	0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	99	34	33
Motor Vehicle Tax	1,486	1,200	
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Intergovernmental Revenue	640,476	307,014	828,534
Interest on Idle Funds	27	142	142
Neighborhood Revitalization Rebate			0
Miscellaneous	3,669	3,225	2,784
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>645,772</b>	<b>311,615</b>	<b>831,493</b>
<b>Resources Available:</b>	<b>889,085</b>	<b>356,614</b>	<b>947,872</b>
Expenditures:			
Contractual	80,309	23,017	22,125
Commodities	22,027	217,218	20,550
Capital Outlay	739,750	0	828,534
Transfer to Equipment Reserves	2,000	0	2,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>844,086</b>	<b>240,235</b>	<b>873,209</b>
Unencumbered Cash Balance Dec 31	44,999	116,379	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	947,098	1,018,425	873,209
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	873,209
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
	Amount of 2025 Ad Valorem Tax		0

Adopted Budget <b>Fire Apparatus</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	14,679	14,412	68,814
Receipts:			

State of Kansas  
City

Ad Valorem Tax	116,942	110,848	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	546	1,500	500
Motor Vehicle Tax	13,316	12,442	11,411
Recreational Vehicle Tax		226	203
16/20M Vehicle Tax		55	50
Commercial Vehicle Tax		343	335
Watercraft Tax		56	72
Transfer			
Interest on Idle Funds	4	7	7
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>130,808</b>	<b>125,477</b>	<b>12,578</b>
<b>Resources Available:</b>	<b>145,487</b>	<b>139,889</b>	<b>81,392</b>
Expenditures:			
Fire Truck Lease Purchase	131,075	71,075	226,629
Principal & Interest			
Bunker Gear			25,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>131,075</b>	<b>71,075</b>	<b>251,629</b>
Unencumbered Cash Balance Dec 31	14,412	68,814	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	156,075	251,629	251,629
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	251,629
		Tax Required	170,237
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	170,237

<b>CPA Summary</b>
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**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Capital Improvement</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	436,781	53,208	56,008
Receipts:			
Ad Valorem Tax	394	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	682	250	
Motor Vehicle Tax	15,284	2,500	
Recreational Vehicle Tax		50	
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Sale of Tax Credits			
Transfers in			0
Interest on Idle Funds	67		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>16,427</b>	<b>2,800</b>	<b>0</b>
<b>Resources Available:</b>	<b>453,208</b>	<b>56,008</b>	<b>56,008</b>
Expenditures:			
Capital Outlay	400,000	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>400,000</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	53,208	56,008	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	454,933	150,000	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
	Amount of 2025 Ad Valorem Tax		0

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
<b>0</b>			

Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxx
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			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

<b>CPA Summary</b>
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City of Abilene

2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Highway</b>	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	81,284	91,380	101,870
Receipts:			
State of Kansas Gas Tax	175,104	168,390	168,390
County Transfers Gas	0	0	0
KDOT Funds	543,188	80,000	80,000
Reimbursed Expenses	1,001,088	0	0
Interest on Idle Funds	5,240	7,600	3,000
Miscellaneous		1,500	1,500
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,724,620</b>	<b>257,490</b>	<b>252,890</b>
<b>Resources Available:</b>	<b>1,805,904</b>	<b>348,870</b>	<b>354,760</b>
Expenditures:			
Commodities	47,339	82,000	82,000
Contractual	169,183	165,000	
Capital Outlay	1,498,002		
Transfer Out			
Cash Reserve (2026 column)			272,760
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,714,524</b>	<b>247,000</b>	<b>354,760</b>
Unencumbered Cash Balance Dec 31	91,380	101,870	0
2024/2025/2026 Budget Authority Amount	2,256,926	1,753,254	354,760

0

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Street Sales Tax</b>	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	745,878	63,150	63,150
Receipts:			
Sales Tax	276,468	440,000	440,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>276,468</b>	<b>440,000</b>	<b>440,000</b>
<b>Resources Available:</b>	<b>1,022,346</b>	<b>503,150</b>	<b>503,150</b>
Expenditures:			
Capital Outlay	959,196	440,000	440,000
Cash Reserve (2026 column)			63,150
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>959,196</b>	<b>440,000</b>	<b>503,150</b>
Unencumbered Cash Balance Dec 31	63,150	63,150	0
2024/2025/2026 Budget Authority Amount	1,115,989	440,000	503,150

**CPA Summary**

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City of Abilene

2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Recycle	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	52,318	74,336	52,949
Receipts:			
Charges for Service	102,605	100,000	108,000
Reimbursed Expenses	81	20,000	15,000
Sale Proceeds	18,774		
Grants & Contributions	34,887		
Interest on Idle Funds	18	89	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>156,365</b>	<b>120,089</b>	<b>123,000</b>
<b>Resources Available:</b>	<b>208,683</b>	<b>194,425</b>	<b>175,949</b>
Expenditures:			
Salaries/Benefits	9,089	8,134	8,564
Contractual	74,160	83,000	107,422
Commodities	32,348	45,342	32,700
Capital Outlay	0	0	0
Transfers	18,750	5,000	19,975
Cash Reserve (2026 column)			7,287
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>134,347</b>	<b>141,476</b>	<b>175,948</b>
Unencumbered Cash Balance Dec 31	74,336	52,949	1
2024/2025/2026 Budget Authority Amoun	300,512	168,179	175,948

Adopted Budget

Storm Water	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	595,646	609,205	559,038
Receipts:			
Charges for Services	69,590	68,000	68,000
Interest on Idle Funds	83	233	233
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>69,673</b>	<b>68,233</b>	<b>68,233</b>
<b>Resources Available:</b>	<b>665,319</b>	<b>677,438</b>	<b>627,271</b>
Expenditures:			
Contractual	7,714	50,000	51,500
Capital Outlay	45,000	65,000	175,000
Transfer to General Fund	3,400	3,400	5,034
Cash Reserve (2026 column)			395,737
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>56,114</b>	<b>118,400</b>	<b>627,271</b>
Unencumbered Cash Balance Dec 31	609,205	559,038	0
2024/2025/2026 Budget Authority Amoun	90,964	663,629	627,271

CPA Summary

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City of Abilene

2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Parks &amp; Recreation</b>	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	73,252	72,271	72,271
Receipts:			
Alcohol Tax	11,699	14,000	14,000
Gifts and Donations	24,300	0	
Interest on Idle Funds	10	0	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>36,009</b>	<b>14,000</b>	<b>14,000</b>
<b>Resources Available:</b>	<b>109,261</b>	<b>86,271</b>	<b>86,271</b>
Expenditures:			
Capital Outlay	36,990	14,000	14,000
Tree Board			7,500
Cash Reserve (2026 column)			64,771
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>36,990</b>	<b>14,000</b>	<b>86,271</b>
Unencumbered Cash Balance Dec 31	72,271	72,271	0
2024/2025/2026 Budget Authority Amount	14,980	87,252	86,271

**See Tab A**

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Alcohol &amp; Drug</b>	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	12,100	13,199	12,305
Receipts:			
Alcohol Tax	11,699	12,305	14,000
Interest on Idle Funds	5		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>11,704</b>	<b>12,305</b>	<b>14,000</b>
<b>Resources Available:</b>	<b>23,804</b>	<b>25,504</b>	<b>26,305</b>
Expenditures:			
Awards & Contributions	10,605	13,199	14,000
Cash Reserve (2026 column)			6,632
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>10,605</b>	<b>13,199</b>	<b>20,632</b>
Unencumbered Cash Balance Dec 31	13,199	12,305	5,673
2024/2025/2026 Budget Authority Amount	24,852	26,100	20,632

**CPA Summary**

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City of Abilene

2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Library Pool Renovation</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	16,419	16,419	16,419
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>16,419</b>	<b>16,419</b>	<b>16,419</b>
Expenditures:			
Capital Outlay		0	16,419
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>16,419</b>
Unencumbered Cash Balance Dec 31	16,419	16,419	0
2024/2025/2026 Budget Authority Amount	0	16,419	16,419

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

<b>CPA Summary</b>
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City of Abilene

2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Water</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	914,218	437,218	50,799
Receipts:			
Charges for Service	1,942,987	1,938,409	2,850,000
Sales Tax	25,659	20,000	20,000
Fines and Penalties	14,266	37,000	50,000
Reimbursed Expenses	2,197	10,000	10,000
Antenna Fees	0	0	0
Interest on Idle Funds	13,670	5,000	9,000
Miscellaneous	33,943	50,000	40,300
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>2,032,722</b>	<b>2,060,409</b>	<b>2,979,300</b>
<b>Resources Available:</b>	<b>2,946,940</b>	<b>2,497,627</b>	<b>3,030,099</b>
Expenditures:			
WELLS PRODUCTION/WTP 023			
Salaries/Benefits	337,646	344,116	329,327
Contractual	0	20,000	181,550
Commodities	398,940	441,415	230,050
Capital Outlay	0	90,000	0
WATER DISTRIBUTION 022			
Salaries/Benefits	201,915	217,220	220,128
Contractual	0	0	39,150
Commodities	388,885	385,615	404,550
Capital Outlay	439,311	300,000	0
COMMERCIAL 024			
Salaries/Benefits	192,126	169,490	245,010
Contractual	4,917	6,800	176,018
Commodities	185,025	211,557	55,400
Capital Outlay	-33	0	0
DEBT SERVICE			
Principal and Interest 30% of GO Bond Se	26,490	63,615	61,665
2019 Bond Expense	37,500		
Transfer to Other Funds	297,000	197,000	847,259
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>2,509,722</b>	<b>2,446,828</b>	<b>2,790,107</b>
Unencumbered Cash Balance Dec 31	437,218	50,799	239,992
2024/2025/2026 Budget Authority Amount	2,522,411	2,787,340	2,790,107

<b>CPA Summary</b>
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City of Abilene

2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
<b>Sewer</b>			
Unencumbered Cash Balance Jan 1	572,315	306,153	2,078
Receipts:			
Charges for Services	1,631,860	1,658,354	2,458,354
Reimbursed Expenses	3,199	10,000	10,000
Refunds	7,125		
Interest on Idle Funds	9,739	7,500	7,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,651,923</b>	<b>1,675,854</b>	<b>2,475,354</b>
<b>Resources Available:</b>	<b>2,224,238</b>	<b>1,982,007</b>	<b>2,477,432</b>
Expenditures:			
COLLECTION 041			
Salaries/Benefits	137,731	163,944	156,178
Contractual	54,327	2,000	22,550
Commodities	56,452	61,125	65,950
WASTEWATER TREATMENT PLANT 042			
Salaries/Benefits	251,647	275,746	299,438
Contractual	0	0	265,450
Commodities	336,195	386,500	239,750
Capital Outlay	0		
COMMERCIAL 043			
Salaries/Benefits	178,937	169,548	244,413
Contractual	4,917	5,000	167,213
Commodities	165,857	182,536	42,550
Capital Outlay	(33)	0	0
DEBT SERVICE			
Principal and Interest -GO 2019 Series B &	551,055	552,530	552,680
Transfers to Other Funds	181,000	181,000	196,259
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,918,085</b>	<b>1,979,929</b>	<b>2,252,431</b>
Unencumbered Cash Balance Dec 31	306,153	2,078	225,001
2024/2025/2026 Budget Authority Amount	2,121,355	1,999,998	2,252,431

<b>CPA Summary</b>
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City of Abilene

2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>CID Sales Tax</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	24,755	37,435	37,435
Receipts:			
Sales Tax	290,308	259,557	259,557
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>290,308</b>	<b>259,557</b>	<b>259,557</b>
<b>Resources Available:</b>	<b>315,063</b>	<b>296,992</b>	<b>296,992</b>
Expenditures:			
Services and Supplies - City's 2% fee	277,628	5,191	5,191
CID Reimbursements to Participants		254,366	254,366
Cash Reserve (2026 column)			37,435
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>277,628</b>	<b>259,557</b>	<b>296,992</b>
Unencumbered Cash Balance Dec 31	37,435	37,435	0
2024/2025/2026 Budget Authority Amount	0	0	296,992

**See Tab A**

**See Tab C**

Adopted Budget

Adopted Budget <b>0</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

**CPA Summary**

City of Abilene

**NON-BUDGETED FUNDS (A)**  
*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-A

(1) Fund Name:           (2) Fund Name:           (3) Fund Name:           (4) Fund Name:           (5) Fund Name:

<b>Equipment Reserve</b>		<b>Water Equipment Reserve</b>		<b>Sewer Equipment Reserve</b>		<b>Special Law Enforcement</b>		<b>ARPA</b>		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	280,239	Cash Balance Jan 1	313,265	Cash Balance Jan 1	112,948	Cash Balance Jan 1	6,457	Cash Balance Jan 1	488,113	1,201,022
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest on Idle Funds	45	Interest on Idle Funds	42	Interest on Idle Funds	42	Fines & Fees	194	ARPA Funding	0	
Grants	6,126	Miscellaneous		Transfers In	100,000					
Miscellaneous	0	Transfers In	200,000							
Sale of Property	102									
Transfers In	339,750									
<b>Total Receipts</b>	<b>346,023</b>	<b>Total Receipts</b>	<b>200,042</b>	<b>Total Receipts</b>	<b>100,042</b>	<b>Total Receipts</b>	<b>194</b>	<b>Total Receipts</b>	<b>0</b>	<b>646,301</b>
<b>Resources Available:</b>	<b>626,262</b>	<b>Resources Available:</b>	<b>513,307</b>	<b>Resources Available:</b>	<b>212,990</b>	<b>Resources Available:</b>	<b>6,651</b>	<b>Resources Available:</b>	<b>488,113</b>	<b>1,847,323</b>
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	275,405	Capital Outlay	115,143	Capital Outlay	10,800			Capital Outlay	488,113	
<b>Total Expenditures</b>	<b>275,405</b>	<b>Total Expenditures</b>	<b>115,143</b>	<b>Total Expenditures</b>	<b>10,800</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>488,113</b>	<b>889,461</b>
<b>Cash Balance Dec 31</b>	<b>350,857</b>	<b>Cash Balance Dec 31</b>	<b>398,164</b>	<b>Cash Balance Dec 31</b>	<b>202,190</b>	<b>Cash Balance Dec 31</b>	<b>6,651</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>957,862</b> **
										<b>957,862</b> **

\*\*Note: These two block figures should agree.

<b>CPA Summary</b>
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City of Abilene

**NON-BUDGETED FUNDS (B)**  
*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-B

(1) Fund Name:                      (2) Fund Name:                      (3) Fund Name:                      (4) Fund Name:                      (5) Fund Name:

<b>Sister City Scholarship</b>		<b>KS Fights Addiction</b>		<b>Land Bank</b>		<b>Friends of the Park</b>		<b>Tree Board Program</b>		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	12,129	Cash Balance Jan 1	10,409	Cash Balance Jan 1	25,000	Cash Balance Jan 1		Cash Balance Jan 1		47,538

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Miscellaneous	0	Opiod Settlements	19,032	Sale of Lots	119,920	Grants & Contributions	9,249	Transfers	3,000	
Transfers	0									
<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>19,032</b>	<b>Total Receipts</b>	<b>119,920</b>	<b>Total Receipts</b>	<b>9,249</b>	<b>Total Receipts</b>	<b>3,000</b>	<b>151,201</b>
<b>Resources Available:</b>	<b>12,129</b>	<b>Resources Available:</b>	<b>29,441</b>	<b>Resources Available:</b>	<b>144,920</b>	<b>Resources Available:</b>	<b>9,249</b>	<b>Resources Available:</b>	<b>3,000</b>	<b>198,739</b>

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Miscellaneous	0	Miscellaneous	0	Cost of Lots	75,000	Capital Outlay	763	Contractual	3,000	
<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>75,000</b>	<b>Total Expenditures</b>	<b>763</b>	<b>Total Expenditures</b>	<b>3,000</b>	<b>78,763</b>
<b>Cash Balance Dec 31</b>	<b>12,129</b>	<b>Cash Balance Dec 31</b>	<b>29,441</b>	<b>Cash Balance Dec 31</b>	<b>69,920</b>	<b>Cash Balance Dec 31</b>	<b>8,486</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>119,976</b> **
										<b>119,976</b> **

\*\*Note: These two block figures should agree.

<b>CPA Summary</b>
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City of Abilene

**NON-BUDGETED FUNDS (C)**  
*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-C

(1) Fund Name:                      (2) Fund Name:                      (3) Fund Name:                      (4) Fund Name:                      (5) Fund Name:

<b>KDOT Cost Share</b>										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0
										0

\*\*Note: These two block figures should agree.

<b>CPA Summary</b>

