CERTIFICATE

2026

To the Clerk of Riley County, State of Kansas
We, the undersigned, officers of
May Day Cemetery

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2026; and (3) the
Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	6,009	4,236	2.528
Debt Service	10-113				
Non-Budgeted Funds					
Totals		xxxxxxxxxx	6,009	4,236	2.528
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					1,675,597
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	2.528
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

_____

_____

Address:

_____

_____

Email:

_____

_____

_____ President 7/07/2025

_____

_____

_____

_____

_____

_____

Attest: 11-5, 2025

County Clerk

COUNTY CLERK Seal RILEY COUNTY, KANSAS

Governing Body

CPA Summary

May Day Cemetery
Riley County 2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4,236	216	0	43	9	4
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	4,236	216	0	43	9	4

County Treas Motor Vehicle Estimate 216

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 43

County Treas Commercial Vehicle Tax Estimate 9

County Treas Watercraft Tax Estimate 4

MVT Factor 0.05099

RVT Factor 0.00000

16/20M Factor 0.01015

Comm Veh Factor 0.00212

Watercraft Factor 0.00094

2026

May Day Cemetery
Riley County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

May Day Cemetery
Riley County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
			Total	**0**	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

May Day Cemetery 2026
Riley County
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,606	2,931	1,501
Receipts:			
Ad Valorem Tax	4,228	4,236	xxxxxxxxxxxxxxxxxx
Delinquent Tax	21		
Motor Vehicle Tax	210	195	216
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	54	72	43
Commercial Vehicle Tax	8	6	9
Watercraft Tax	4	4	4
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**4,525**	**4,513**	**272**
Resources Available:	**6,131**	**7,444**	**1,773**
Expenditures:			
Mowing	3,200	4,737	4,803
Stone Maintenance		1,206	1,206
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**3,200**	**5,943**	**6,009**
Unencumbered Cash Balance Dec 31	2,931	1,501	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	4,654	5,943	6,009
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,009
		Tax Required	4,236
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	4,236

Desired Carryover Into 2027

Desired Carryover Amount:	$0
Estimated Mill Rate Impact:	
2026 Tot Exp/Non-Appr Must Be:	**$0**
Expenditures Must Be Changed by:	**$0**

Projected Carryover Into 2027

$1,501	2025 Ending Cash Balance (est.)
$272	2026 Non-AV Receipts (est.)
$4,236	2026 Ad Valorem Tax (est.)
$6,009	Total 2026 Resources Available
$3,360	Less 2024 Expenditures + 5%
$2,649	**Projected 2027 Carryover (est.)**

Estimated Mill Rate & Revenue Neutral Rate Comparison

2.528	2026 Estimated Fund Mill Rate
2.304	2025 Fund Mill Rate
2.528	**Revenue Neutral Rate (KSA 79-2988)**
2.528	2026 Estimated Total Mill Rate
2.304	2025 Total Mill Rate

Is a rate hearing/resolution required: No

May Day Cemetery

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	8,109	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		8,109
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	330									
Total Receipts	330	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	330
Resources Available:	8,439	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	8,439
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	8,439	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	8,439 **
										8,439 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of

May Day Cemetery

Riley County

will meet on at at for the purpose of hearing and

answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

Detailed budget information is available at and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,200	2.171	5,943	2.304	6,009	4,236	2.528
Debt Service							
Non-Budgeted Funds							
Totals	3,200	2.171	5,943	2.304	6,009	4,236	2.528
						*Revenue Neutral Rate***	*2.528*
Less: Transfers	0		0		0		
Net Expenditures	3,200		5,943		6,009		
Total Tax Levied	4,236		4,236		xxxxxxxxxxxxxxx		
Assessed Valuation	1,950,856		1,838,284		1,675,597		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

0

THE MERCURY
MANHATTAN KANSAS

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Manhattan Mercury
P.O. Box 787
(785) 776-2200

I, Edmar Corachia, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of The Manhattan Mercury, a publication that is a "legal newspaper" as that phrase is defined for the city of Manhattan, for the County of Riley, in the state of Kansas, that this affidavit is Page 1 of 3 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Aug. 19, 2025

Notice ID: RzRwyHfEgiydeU0NEZxF
Publisher ID: COL-000505
Notice Name: 2026 Notice of Public Hearing

PUBLICATION FEE: $473.22

I declare under penalty of perjury under the laws of the state of Kansas that the foregoing is true and correct.

Edmar Corachia

Agent

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 08/19/2025

Notary Public
Notarized remotely online using communication technology via Proof.

PAMELA BAEZ
Notary Public - State of Florida
Commission # HH 186700
Expires on October 14, 2025

State of Kansas
County
2026

Riley County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Riley County

will meet on September 4th, 2025 at 10:15 AM. at Riley County Commissioners Chambers, 2101 Claflin Rd for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate. Detailed budget information is available at Riley County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	A.mount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	49,103,501	32.948	35,480,396	30.530	47,708,372	25,928,779	30.394
Bond & Interest	349,169		340,467		308,018		
Health Deoartment	5,601,756		6,205,009		6,447,505		
County Building	268,622	0.380	433,000	0.473	438,000	240,921	0.282
RCPD Fund	5,710,649	6.574	6,180,206	7.052	6,652,442	6,205,946	7.275
Soecial Alcohol Pro am Fund 132	27,558		6,000		41,716		
EMS Grant Fund - 52	1,186		6,371		5,185		
Economic Development - 146	119,943		324,361		321,648		
Emergency 911 Fund - 148	456,871		996,497		1,046,473		
Solid Waste - 150	3,315,403		3,346,640		3,938,739		
Reeister of Deeds Tech Fund - 106	53,668		207,160		141,979		
County Clerk Tech Fund - 107			199,205		229,351		
County Treasurer Tech Fund - 108			117,999		144,709		
War Memorial Fund - 112	1,440		11,500		11,535		
County Auction Fund - 118	23,394		281,094		146,608		
Motor Vehicle Operations Fund - 130	404,963		433,220		450,547		
Caoital Imorovements Fund - 145	2,975,713		15,548,840		24,251,773		
Road & Bridge 1/2 Cent Sales Tax - 15	989,162		5,745,678		4,665,761		
Landfill Closure Fund-180	23,098		52,622		52,025		
Rural Fire Capital Outlay - 184	174,000		660,334		660,000		
OPIOID Fund - 53	22,795		319,430		301,368		
Community Corrections - Fund 144	336,496		227,961		0		
Fire Station Projects Fund - 185	236,028		500,672		44,644		
Road & Bridge 0.2 Cent Sales Tax - Fur			6,160,856		8,345,363		
Disaster Fund - 003	6,266,220		6,803,333		1,157,789		
LATCF Fund			200,000		100,000		
KDOC Adult Services - Fund 2000	489,100		529,565		593,276		
KDOC Juvenile Services - Fund 2001	350,765		356,757		324,746		
KDOC Juvenile Reinvestment - Fund 20	72,230		61,595		67,205		
BJA. Grant - Fund 2003	199,082		181,620		98,099		
21st Jud District A.DSA.P - Fund 2004	6,094		25,938		6,200		
KFA - Fund 2005	118,091		70,000		0		
City Alcohol Fund - 2006	38,764		23,500		34,017		
County Alcohol Funds - 2007	5,620		5,616		7,050		
County Salary Aoorooriation - 2008	87,324		187,636		184,957		
Caroline Peine Grant - 2009	3,478		7,450		7,500		
GMCF -2010	6,068		3,750		3,750		
Daniel Keating - 2011	3,855		4,865		12,155		
Adult Services Carrvover - 2012	285				9,189		
Juvenile Services Carrvover - 2013	744				16,224		
Non-Budgeted Funds-A	70,293						
Totals	77,913,428	39.902	92,247,143	38.055	108,975,918	32,375,645	37.951
						Revenue Neutral Rate **	36.821
Less: Transfers	17,825,616		6,702,118		5,252,258		
Net Expenditure	60,087,812		85,545,025		103,723,660		
Total Tax Levied	31,676,715		31,411,403		xxxxxxxxxxx		
Assessed Valuation	793,861,493		825,416,334		853,082,332		
Outstanding Indebtedness. January 1.							

G.O. Bonds	5,117,204	5,136,175	4,782,739
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	4,572,029	3,766,938	3,389,836
Total	9,689,233	8,903,113	8,172,575

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988

County Clerk

Seal — COUNTY CLERK — RILEY COUNTY, KANSAS

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

Special District Funds	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimted Tax Rate*	Revenue Neutral Rate**	July 1, 2025 Estimittcd Valuation
Rural Fire District -183	1,372,400	7.735	1,526,220	8.046	1,533,592	1,355,465	8.056	7.875	168,265,543
University Park Water & Sewer Fund - Fund 230	131,060	4.175	127,367	3.806	207,729	10,416	3.605	3.605	2,889,319
University Park Water & Sewer Reserve - 284	23,207	0.000	0	0.000	213,692	0		0.000	0
Hunter's Island Water District	40,862	0.000	37,231	0.000	51,413	0		0.000	0
Hunter's Island Reserve Fund	0	0.000	6,000	0.000	10,478	0		0.000	0
Moehlman Bottoms Water District Fund	16,998	0.000	16,252	0.000	29,430	0		0.000	0
Moehlman Bottoms Reserve Fund	0	0.000	0	0.000	15,297	0		0.000	0
Terra Heights Sewer Fund	38,247	3.224	21,151	3.014	45,264	5,056	2.909	2.910	1,737,805
Terra Heights Sewer Sinking Fund	9,923	0.000	61,088	0.000	105,578	0		0.000	0
Valleywood Combined Operation	35,364	12.446	24,857	11.987	70,471	22,714	11.749	11.749	1,933,238
Valleywood Combined Reserve	0	0.000	0	0.000	204,135	0		0.000	0
Konza Water District Fund	100,603	0.000	96,751	0.000	112,720	0		0.000	0
Konza Water Reserve Fund	0	0.000	4,499	0.000	230,296	0		0.000	0
Deep Creek Sewer Fund	8,738	0.000	8,397	0.000	15,035	0		0.000	0
Deep Creek Reserve Fund	2,401	0.000	2,427	0.000	45,418	0		0.000	0
Mertz/McGehee Drainage Fund	0	0.000	0	0.000	6,183	0		0.000	0
Carson Sewer Fund	59,669	2.863	35,825	2.765	106,261	3,933	2.618	2.618	1,502,133
Carson Reserve Fund	0	0.000	15,000	0.000	120,117	0		0.000	0
University ParK Lagoon - 390	103,404	0.000	421,327	0.000	884,717	0		0.000	0
High Plains Ranch Benefit District	0	0.000	0	0.000	1,969	0		0.000	0
LaKesiae Heights Sewer Capita, Reserve	0	0.000	1,306	0.000	5,863	0		0.000	0
Keats Sewer Capital Project	79,110	0.000	750,000	0.000	2,863,943	0		0.000	0
Lakeside Heights Sewer District	1,499	0.000	662	0.000	3,702	0		0.000	0
Fairmont Heights Capital Project	0	0.000	0	0.000	6,653	0		0.000	0
Bala Cemetery	3,198	1.416	4,588	1.373	4,306	2,665	1.508	1.508	1,767,486
Bellcgard Cemetery	2,114	2.881	3,462	2.907	3,873	2,772	2.937	2.937	943,789
Crooked Creek Cemetery	1,530	1.477	2,435	3.000	4,265	2,190	3.161	3.161	692,723
E. F. & G. #4 Cemetery	11,164	0.530	14,116	0.501	20,238	10,079	0.493	0.493	20,455,213
Fancy Creek Cemetery	11,152	1.823	16,435	1.719	17,319	10,690	1.774	1.774	6,026,981
Lasita Cemetery	1,600	0.682	4,022	0.709	3,802	1,856	0.771	0.771	2,406,927
Rose Hill Cemetery	1,431	1.275	4,931	1.308	4,404	1,428	1.376	1.377	1,037,425
May Day Cemetery #1	3,200	2.171	5,941	2.304	6,009	4,236	2.528	2.528	1,675,597
Swede Creek Cemetery	1,209	0.899	9,668	0.926	3,739	1,368	0.979	0.979	1,396,864
Walsburg Cemetery #5	5,226	0.840	9,692	0.825	8,329	4,654	0.835	0.835	5,576,059
Riley Cemetery #3	26,005	2.228	47,554	2.069	28,589	25,046	2.042	2.042	12,262,834

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988

County Clerk

Seal — COUNTY CLERK — RILEY COUNTY, KANSAS