Amended
Certificate
For Calendar Year 2025

To the Clerk of Riley/Pottawatomie, State of Kansas
We, the undersigned, duly elected, qualified, and acting officers of
City of Manhattan
certify that (1) the hearing mentioned in the attached publication was held,(2) after the Budget Hearing this Budget was duly approved and adopted as the maximum expenditure for the various funds for the year.

Table of Contents		Page No.	Amount of 2024 Tax that was Levied	2025 Amended Budget: Adopted 2025 Expenditures	2025 Amended Budget: Proposed Amended 2025 Expenditures
Fund	K.S.A.				
Employee Benefit Fund	12-16, 102		2,100,158	6,093,495	6,400,000
Kansas Police & Fire Fund	74-4967		1,053,663	1,533,067	1,850,000
Industrial Promotion	12-1617h			278,500	485,000
Special Street Maintenance Fund				4,175,000	5,000,000
Sales Tax Fund				8,400,000	9,000,000
Transient Guest Tax Fund				3,000,000	3,300,000
Totals		xxxxxxxxx	3,153,821	23,480,062	26,035,000
Summary of Amendments		0			

Attested date: _____

County Clerk

Assisted by:

Address:

Email:

Karen McCulloh, Mayor

Danielle Dulin, City Manager

Chelsea Johnson, Assistant City Clerk

Governing Body

CPA Summary

City of Manhattan 2025

Adopted Budget

Employee Benefit Fund	2025 Adopted Budget	2025 Proposed Budget
Unencumbered Cash Balance January 1	100,000	11,493
Receipts:		
Ad Valorem Tax	2,100,158	2,100,158
Delinquent Tax	30,000	30,000
Motor Vehicle Tax	138,337	138,337
Recreational Vehicle Tax		
16/20M Vehicle Tax		
Transfers	3,725,000	4,120,012
Interest on Idle Funds		
Total Receipts	**5,993,495**	**6,388,507**
Resources Available:	**6,093,495**	**6,400,000**
Expenditures:		
Personnel Services	6,093,495	6,400,000
Total Expenditures	**6,093,495**	**6,400,000**
Unencumbered Cash Balance December 31	0	0

CPA Summary

City of Manhattan 2025

Adopted Budget

Kansas Police & Fire Fund	2025 Adopted Budget	2025 Proposed Budget
Unencumbered Cash Balance January 1	0	0
Receipts:		
Ad Valorem Tax	1,053,663	1,053,663
Delinquent Tax	10,000	10,000
Motor Vehicle Tax	69,404	69,404
Recreational Vehicle Tax		
16/20M Vehicle Tax		
Transfers	400,000	716,933
Interest on Idle Funds		
Total Receipts	**1,533,067**	**1,850,000**
Resources Available:	**1,533,067**	**1,850,000**
Expenditures:		
Personnel Services	1,533,067	1,850,000
Total Expenditures	**1,533,067**	**1,850,000**
Unencumbered Cash Balance December 31	0	0

CPA Summary

City of Manhattan 2025

Adopted Budget

Industrial Promotion	2025 Adopted Budget	2025 Proposed Budget
Unencumbered Cash Balance January 1	185,000	185,000
Receipts:		
Ad Valorem Tax	0	0
Delinquent Tax	0	0
Motor Vehicle Tax	0	0
Recreational Vehicle Tax		
16/20M Vehicle Tax		
Use of Money & Property	8,500	8,500
Contributions & Other Revenue	85,000	291,500
Interest on Idle Funds		
Total Receipts	**93,500**	**300,000**
Resources Available:	**278,500**	**485,000**
Expenditures:		
Contractual Services	125,500	0
Other Charges	153,000	0
Transfers	0	485,000
Total Expenditures	**278,500**	**485,000**
Unencumbered Cash Balance December 31	0	0

CPA Summary

City of Manhattan 2025

Adopted Budget

Special Street Maintenance Fund	2025 Adopted Budget	2025 Proposed Budget
Unencumbered Cash Balance January 1	1,000,000	1,825,000
Receipts:		
Ad Valorem Tax	0	0
Delinquent Tax	0	0
Motor Vehicle Tax	0	0
Recreational Vehicle Tax	0	0
16/20M Vehicle Tax	0	0
Taxes	3,175,000	3,175,000
Interest on Idle Funds		
Total Receipts	**3,175,000**	**3,175,000**
Resources Available:	**4,175,000**	**5,000,000**
Expenditures:		
Contractual Services	4,175,000	5,000,000
Total Expenditures	**4,175,000**	**5,000,000**
Unencumbered Cash Balance December 31	0	0

CPA Summary

City of Manhattan 2025

Adopted Budget

Sales Tax Fund	2025 Adopted Budget	2025 Proposed Budget
Unencumbered Cash Balance January 1	1,000,000	400,000
Receipts:		
Ad Valorem Tax	0	0
Delinquent Tax	0	0
Motor Vehicle Tax	0	0
Recreational Vehicle Tax	0	0
16/20M Vehicle Tax	0	0
Other Local Taxes	7,400,000	8,600,000
Interest on Idle Funds		
Total Receipts	**7,400,000**	**8,600,000**
Resources Available:	**8,400,000**	**9,000,000**
Expenditures:		
Transfers	7,400,000	8,600,000
Other Charges	1,000,000	400,000
Total Expenditures	**8,400,000**	**9,000,000**
Unencumbered Cash Balance December 31	0	0

CPA Summary

City of Manhattan 2025

Adopted Budget

Transient Guest Tax Fund	2025 Adopted Budget	2025 Proposed Budget
Unencumbered Cash Balance January 1	250,000	550,000
Receipts:		
Ad Valorem Tax	0	0
Delinquent Tax	0	0
Motor Vehicle Tax	0	0
Recreational Vehicle Tax	0	0
16/20M Vehicle Tax	0	0
Transient Guest Tax	2,750,000	2,750,000
Interest on Idle Funds		
Total Receipts	**2,750,000**	**2,750,000**
Resources Available:	**3,000,000**	**3,300,000**
Expenditures:		
Contractual Services	1,981,000	1,981,000
Other Charges	250,000	250,000
Transfers	769,000	1,069,000
Total Expenditures	**3,000,000**	**3,300,000**
Unencumbered Cash Balance December 31	0	0

CPA Summary

Notice of Budget Hearing for Amending the

2025 Budget

The governing body of

City of Manhattan

will meet on the day of November 18, 2025 at 6:00 P.M. at City Hall - City Commission Room for the purpose of hearing and answering objections of taxpayers relating to the proposed amended use of funds.

Detailed budget information is available at City Hall - Department of Finance and will be available at this hearing.

Summary of Amendments

Fund	2025 Adopted Budget			2025 Proposed Amended Expenditures
	Actual Tax Rate	Amount of Tax that was Levied	Expenditures	
Employee Benefit Fund	2.912	2,100,158	6,093,495	6,400,000
Kansas Police & Fire Fund	1.461	1,053,663	1,533,067	1,850,000
Industrial Promotion			278,500	485,000
Special Street Maintenance Fund			4,175,000	5,000,000
Sales Tax Fund			8,400,000	9,000,000
Transient Guest Tax Fund			3,000,000	3,300,000

Danielle Dulin

Official Title: City Manager

AMENDED BUDGET ORDINANCE NO. 7797

AN ORDINANCE ATTESTING TO THE AMENDMENT OF THE 2025 BUDGET FOR THE FIRE PENSION KP&F FUND, EMPLOYEE BENEFIT FUND, SALES TAX FUND, SPECIAL STREET MAINTENANCE FUND, INDUSTRIAL PROMOTION FUND, AND TRANSIENT GUEST TAX FUND OF THE CITY OF MANHATTAN.

WHEREAS, the City of Manhattan has established an annual budget for the Fire Pension KP&F, Employee Benefit Fund, Sales Tax Fund, Special Street Maintenance Fund, Industrial Promotion Fund, and Transient Guest Tax Fund; and

WHEREAS, additional monies are now available that exceed those budgeted in the approved 2025 budget for the Fire Pension KP&F, Employee Benefit Fund, Sales Tax Fund, Special Street Maintenance Fund, Industrial Promotion Fund, and Transient Guest Tax Fund.

NOW THEREFORE, be it ordained by the Governing Body of the City of Manhattan:

SECTION 1: In accordance with state law, the City of Manhattan has conducted a public hearing and has published the amended budget requesting an increase in said budget from $23,480,062 to $26,035,000.

SECTION 2. After careful public deliberations, it is hereby attested that in order to allow accumulated monies to be spent in 2025, it will be necessary to amend that portion of the City Budget pertaining to the Fire Pension KP&F Fund, Employee Benefit Fund, Sales Tax Fund, Special Street Maintenance Fund, Industrial Promotion Fund, and Transient Guest Tax Fund for budget year 2025.

SECTION 3. This ordinance shall take effect after its publication once in the official City newspaper.

PASSED AND APPROVED BY THE GOVERNING BODY OF THE CITY OF MANHATTAN, KANSAS, THIS 18TH DAY OF NOVEMBER, 2025.

Karen McCulloh

Karen McCulloh, Mayor

ATTEST:

Chelsea Johnson

Chelsea Johnson, Assistant City Clerk

(PUBLISHED IN *THE MANHATTAN MERCURY* ON NOVEMBER 22, 2025)

ORDINANCE NO. 7797 SUMMARY

On November 18, 2025, the City of Manhattan, Kansas adopted the following ordinance:

AN ORDINANCE ATTESTING TO THE AMENDMENT OF THE 2025 BUDGET FOR THE FIRE PENSION KP&F FUND, EMPLOYEE BENEFIT FUND, SALES TAX FUND, SPECIAL STREET MAINTENANCE FUND, INDUSTRIAL PROMOTION FUND, AND TRANSIENT GUEST TAX FUND OF THE CITY OF MANHATTAN.

The Ordinance amends the budget for the City of Manhattan, Kansas, for the 2025 calendar year for the Fire Pension KP&F Fund, Employee Benefit Fund, Sales Tax Fund, Special Street Maintenance Fund, Industrial Promotion Fund, and Transient Guest Tax Fund. The complete text of the Ordinance may be obtained or viewed free of charge at the office of the City Clerk, City Hall, 1101 Poyntz Ave., Manhattan, KS, 66502, Monday – Thursday, 8 a.m. – 5 p.m., and Friday, 8 a.m. to noon, and is available for at least one week following the publication date of this summary at www.cityofmhk.com. This Summary certified to be legally accurate and sufficient by Deputy City Attorney Rachel Sherck.

Rachel Sherck
City Attorney
Date certified: 11/18/25

THE MERCURY

AFFIDAVIT OF PUBLICATION

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 2 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:
Nov. 7, 2025

Notice ID: elsCWN1O3wxadOL3oF4y
Publisher ID: COL-000613
Notice Name: 2025 Budget Amendments

PUBLICATION FEE: $86.04

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

Edmar Corachia

Agent

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH331656
Expires on August 17, 2026

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 11/07/2025

Notary Public
Notarized remotely online using communication technology via Proof.

State of Kansas
Amendment
2025

Notice of Budget Hearing for Amending the 2025 Budget

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City of Manhattan

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Danielle Dulin

Official Title: City Manager