Riley County 2026 State of Kansas

CERTIFICATE

To the Clerk of Riley County, State of Kansas
We, the undersigned, officers of
Riley County
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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	47,708,372	~~26,928,779~~	30.422
Bond & Interest	10-113	7	308,018	25,922,118	
Health Department	65-204	8	6,447,505		
County Building	19-15,116	9	438,000	240,921	0.283
RCPD Fund	19-4485	9	6,652,442	6,205,946	7.281
Special Alcohol Program Fund 132	79-41a01	10	41,716		
EMS Grant Fund - 52	***	10	5,185		
Economic Development - 146	19-4102	11	321,648		
Emergency 911 Fund - 148	12-5301	11	1,046,473		
Solid Waste - 150	65-3410	12	3,938,739		
Register of Deeds Tech Fund - 106	***	12	141,979		
County Clerk Tech Fund - 107	***	13	229,351		
County Treasurer Tech Fund - 108	***	13	144,709		
War Memorial Fund - 112	***	14	11,535		
County Auction Fund - 118	***	14	146,608		
Motor Vehicle Operations Fund - 130	***	15	450,547		
Capital Improvements Fund - 145	***	15	24,251,773		
Road & Bridge 1/2 Cent Sales Tax - 157	***	16	4,665,761		
Landfill Closure Fund -180	***	16	52,025		
Rural Fire Capital Outlay - 184	***	17	660,000		
OPIOID Fund - 53	***	17	301,368		
Community Corrections - Fund 144	***	18	0		
Fire Station Projects Fund - 185	***	18	44,644		
Road & Bridge 0.2 Cent Sales Tax - Fund	***	19	8,345,363		
Disaster Fund - 003	***	19	1,157,789		
LATCF Fund	***	20	100,000		
KDOC Adult Services - Fund 2000	***	20	593,276		
KDOC Juvenile Services - Fund 2001	***	21	324,746		
KDOC Juvenile Reinvestment - Fund 2002	***	21	67,205		
BJA Grant - Fund 2003	***	22	98,099		
21st Jud District ADSAP - Fund 2004	***	22	6,200		
KFA - Fund 2005	***	23	0		
City Alcohol Fund - 2006	***	23	34,017		
County Alcohol Funds - 2007	***	24	7,050		
County Salary Appropriation - 2008	***	24	184,957		
Caroline Peine Grant - 2009	***	25	7,500		
GMCF - 2010	***	25	3,750		
Daniel Keating - 2011	***	26	12,155		
Adult Services Carryover - 2012	***	26	9,189		
Juvenile Services Carryover - 2013	***	27	16,224		
Non-Budgeted Funds-A	***	28			
Totals		xxxxx	108,975,918	32,375,645	37.986
Budget Hearing Notice					
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		64			
Combined Rate and Budget Hearing 2		64			
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only
852,298,454
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	36.821
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
James Gordon & Associates, CPA, P.A.
Address:
1960 Kimball Ave Suite 400
Manhattan, KS 66502
Email:
jgrath@jga-cpas.com

Attest: 9-4, 2025
County Clerk

COUNTY CLERK Seal RILEY COUNTY, KANSAS

Governing Body

CPA Summary

Riley County

State of Kansas 2026
County

CERTIFICATE (2)

Table of Contents:		Page No.	2026 Proposed Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	November 1st Valuation	Final Tax Rate (County Clerk's Use Only)
Special District Funds	K.S.A.					
Rural Fire District - 183	19-3610	29	1,533,592	1,355,465	168,160,160	8.061
University Park Water & Sewer Fund - Fund 23	19-27a09	30	207,729	10,416	2,889,319	3.605
University Park Water & Sewer Reserve - 284	***	31	213,692	0		
Hunter's Island Water District	19-3541	32	51,413	0		
Hunter's Island Reserve Fund	***	33	10,478	0		
Moehlman Bottoms Water District Fund	19-3541	34	29,430	0		
Moehlman Bottoms Reserve Fund	***	35	15,297	0		
Terra Heights Sewer Fund	19-27a09	36	45,264	5,056	1,737,805	2.909
Terra Heights Sewer Sinking Fund	19-27a09	37	105,578	0		
Valleywood Combined Operations	19-27a09	38	70,471	22,714	1,933,238	11.74
Valleywood Combined Reserve	***	39	204,135	0		
Konza Water District Fund	19-3541	40	112,720	0		
Konza Water Reserve Fund	***	41	230,296	0		
Deep Creek Sewer Fund	19-27a09	42	15,035	0		
Deep Creek Reserve Fund	***	43	45,418	0		
Mertz/McGehee Drainage Fund	24-407	44	6,183	0		
Carson Sewer Fund	19-27a09	45	106,261	3,933	1,502,133	2.618
Carson Reserve Fund	***	46	120,117	0		
University Park Lagoon - 390	19-27a09	47	884,717	0		
High Plains Ranch Benefit District	19-27a09	48	1,969	0		
Lakeside Heights Sewer Capital Reserve	19-27a09	49	5,863	0		
Keats Sewer Capital Project	19-27a09	50	2,863,943	0		
Lakeside Heights Sewer District	19-27a09	51	3,702	0		
Fairmont Heights Capital Project	19-27a09	52	6,653	0		
Bala Cemetery	17-1330	53	4,306	2,665		
Bellegard Cemetery	17-1330	54	3,873	2,772		
Crooked Creek Cemetery	17-1330	55	4,265	2,190		
E. F. & G. #4 Cemetery	17-1330	56	20,238	10,079		
Fancy Creek Cemetery	17-1330	57	17,319	10,690		
Lasita Cemetery	17-1330	58	3,802	1,856		
Rose Hill Cemetery	17-1330	59	4,404	1,428		
May Day Cemetery #1	17-1330	60	6,009	4,236		
Swede Creek Cemetery	17-1330	61	3,739	1,368		
Walsburg Cemetery #5	17-1330	62	8,329	4,654		
Riley Cemetery #3	17-1330	63	28,589	25,046		
TOTALS		xxxxxx	$ 6,994,828	$ 1,464,568	174,720,972	28.942

Attest: 9-4 2025

County Clerk

COUNTY CLERK Seal RILEY COUNTY, KANSAS

CPA Summary

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	25,200,141	1,893,686	16,252	15,163	77,650	13,939
Bond & Interest						
Health Department						
County Building	390,467	29,342	252	235	1,203	216
RCPD Fund	5,820,795	437,408	3,754	3,502	17,936	3,220
TOTAL	31,411,403	2,360,436	20,258	18,900	96,789	17,375

County Treas Motor Vehicle Estimate 2,360,436

County Treas Recreational Vehicle Estimate 20,258

County Treas 16/20M Vehicle Estimate 18,900

County Treas Commercial Vehicle Tax Estimate 96,789

County Treas Watercraft Tax Estimate 17,375

Motor Vehicle Factor 0.07515

Recreational Vehicle Factor 0.00064

16/20M Vehicle Factor 0.00060

Commercial Vehicle Factor 0.00308

Watercraft Factor 0.00055

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
General	Economic Development	107,100	136,229	214,792	K.S.A. 19-4102
General	Capital Improvement	14,442,446	3,500,000	2,250,000	K.S.A. 19-120
General	Landfill Closure	30,000	30,000	10,000	Court Order
General	Health Department	1,665,647	1,924,609	2,095,643	K.S.A. 65-204
General	Community Corrections	87,324	-		Home Rule
BJA Grant	Community Corrections	5,958	-	-	Home Rule
Community Corrections	Caroline Peine Grant	2,978	-	-	Home Rule
Community Corrections	City Alcohol Funds	11,981	-	-	Home Rule
Community Corrections	Daniel Keating Foundation	4,865	-	-	Home Rule
Community Corrections	GMCF Grant	4,640	-	-	Home Rule
Community Corrections	Kansas Fights Addiction	96,601	-	-	Home Rule
Community Corrections	KDOC Adult Services	8,942	-	-	Home Rule
Community Corrections	KDOC Juvenile Services	27,710	-	-	Home Rule
Community Corrections	KDOC Juv Reinvestment	150,787	-	-	Home Rule
Community Corrections	Riley County Alcohol Funds	4	-	-	Home Rule
KDOC Adult Services	Adult Services Carryover	5,665	-	-	Home Rule
KDOC Juvenile Services	Juvenile Services Carryover	16,869	-	-	Home Rule
Riley County Alcohol Funds	County Salary Appropriation	4	-	-	Home Rule
21st District Adult Drug Court	21st Jud District DC ADSAP	25,938	-	-	Home Rule
County Alcohol Funds	Special Alcohol Program	239	-	-	Home Rule
General	County Salary Appropriation	-	149,884	147,161	Home Rule
Special Alcohol	General	19,422			Home Rule
Tax Sale Proceeds	Special Park & Recreation	9,711	-	-	Home Rule
Capital Improvement	Bond & Interest	182,100	183,600	-	Bond Covenant
Economic Development	Bond & Interest	52,153	52,153		Bond Covenant
Fire District	Rural Fire Capital Outlay	140,000	50,000	160,000	Home Rule
Fire District	Fire Station Projects	270,000	-	10,000	Home Rule
KS OPIOID	Health Department	22,795	54,000	56,508	Home Rule
KS OPIOID	BJA Fund	-	-	98,099	Home Rule
Motor Vehicle	General	337,218	325,000		K.S.A. 8-145
Tax Sale Proceeds	General	1,519	-	-	Home Rule
University Park W&S	University Park W&S Reserve	25,000	14,792	25,740	12-631o
Moehlman Bottoms Water District	Moehlman Bottoms Water Reserve		-	4,080	12-631o
Valleywood Operations	Valleywood Operations Reserve	25,000	11,457	38,171	12-631o
Deep Creek Sewer	Deep Creek Reserve	-	-	2,935	12-631o
Carson Sewer	Carson Sewer Reserve	45,000	15,000	25,000	12-631o
County Auction	Capital Improvement	-	255,394	100,000	12-631o
Lakeside Heights Sewer Reserve	Lakeside Heights Sewer	-	-	2,000	12-631o
Terra Heights Sewer	Terra Heights Reserve	-	-	12,129	12-631o
	Total	17825616	6702118	5252258	
	Adjustments*				
	Adjusted Totals	17825616	6702118	5252258	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2021-B Bond Refunding	8/31/2021	9/1/2052	2.00-3.00	2,480,000	2,205,000	3/1 & 9/1	9/1	51,138	95,000	48,288	100,000
Series 2021-A Fairmont Heights Sewer	8/27/2021	91/2061	1.75	306,731	290,375	9/1	9/1	5,082	5,648	4,983	5,747
Series 2020 - Ogden/Leonardville Stations	4/1/2020	4/1/2050	2.38	1,222,000	1,104,364	9/12	9/12	26,229	31,193	25,488	31,934
Series 2017 - Bond Refunding	11/15/2017	9/1/2025	2.00	1,920,000	180,000	3/1 & 9/1	9/1	3,600	180,000	0	0
Series 2016-B USDA SCBA	11/8/2016	11/8/2031	2.38	375,000	191,000	11/8	11/8	4,536	25,000	3,943	26,000
Series 2016-A USDA Tuttle Cove Station	8/16/2016	8/16/2041	2.75	600,000	451,000	8/16	8/16	12,403	21,000	11,825	22,000
Series 2023-A Teemp Note High Plains	8/22/2023	9/1/2033	6.33	92,500	86,000	9/1	9/1	5,160	7,000	5,001	8,000
Series 2023-B Temp Note University Park Lagoon	8/23/2023	3/1/2025	4.00	275,000	275,000	3/1 & 9/1	3/1	5,500	275,000	0	0
Total G.O. Bonds					**4,782,739**			**113,648**	**639,841**	**99,528**	**193,681**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**4,782,739**			**113,648**	**639,841**	**99,528**	**193,681**

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
Fire Radios	4/30/22020	60	1.75	285,000	58,995	60,027	0
2018 Radio Infrastructure Project	5/23/2018	180	2.95	5,113,537	3,330,841	426,796	426,796
				Totals	**3,389,836**	**486,823**	**426,796**

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

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	18,687,579	8,662,927	9,956,828
Receipts:			
Ad Valorem Tax	25,452,057	25,200,141	xxxxxxxxxxxxxxxxxx
Delinquent Tax	336,068		
Motor Vehicle Tax	2,157,299	1,935,572	1,893,686
Recreational Vehicle Tax	19,289	18,039	16,252
16/20M Vehicle Tax	15,102	15,791	15,163
Commercial Vehicle Tax	86,471	82,193	77,650
Watercraft Tax	15,450	15,908	13,939
Gross Earnings (Intangible) Tax	271,181	417,330	550,283
Special City/County Highway	1,038,498	1,026,080	1,026,080
Local Sales Tax	2,339,483	2,200,000	2,200,000
Interest on Taxes	363,274	300,000	300,000
Reimbursed Expenses	658,453		
Franchise Fees	23,174	35,000	35,000
Licenses, Fees, Permits	373,850	698,407	682,500
Diversion Fees	54,234	60,000	50,000
PILT	45,682	47,183	40,000
Federal Grant	0	98,400	85,907
Grant - non federal	34,815		
Vehicle Rental Excise Tax	44,130	43,217	45,701
Recording Fees	380,379	320,000	320,000
21st Judicial Dist Case Receipts	26,489	40,000	35,000
Interest on Idle Funds	2,972,457	2,100,000	2,800,000
Heritage Trust	28,101	30,000	30,000
Transfer from MV Fund	306,198	325,000	330,000
Tax Sale Proceeds			
Miscellaneous Collections	49,496		25,000
Transfers In	51,961		
Ambulance Fees	1,935,258	1,766,036	1,830,604
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**39,078,849**	**36,774,297**	**12,402,765**
Resources Available:	**57,766,428**	**45,437,224**	**22,359,593**

Riley County 2026

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	57,766,428	45,437,224	22,359,593
Expenditures:			
Attorney	2,573,538	2,802,248	3,218,527
County Clerk	1,338,692	1,373,829	1,543,862
Board of County Commissioners	247,567	276,242	316,069
County Counselor	741,596	745,291	705,542
Register of Deeds	533,542	552,228	613,720
County Treasurer	1,403,741	1,450,945	1,508,629
District Court	182,852	189,380	197,130
Emergency Management	345,237	351,271	412,457
Coroner	162,498	156,500	179,000
Juvenile Detention	65,694	120,000	120,000
Museum	466,311	509,201	538,884
Elections	804,383	754,700	977,175
Ambulance (EMS)	5,449,126	5,848,200	6,793,825
Appraiser	1,771,625	1,846,503	2,072,661
Planning & Development	689,836	826,873	872,183
Fair	109,821	110,500	112,000
Information Systems/GIS	1,755,997	1,922,993	2,047,669
General Services	1,588,834	159,136	6,036,440
Public Works	8,994,399	5,802,268	10,394,624
Noxious Weed	742,270	761,000	931,697
Other Expense:	19,135,942	8,921,088	8,116,278
Subtotal	49,103,501	35,480,396	47,708,372
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**49,103,501**	**35,480,396**	**47,708,372**
Unencumbered Cash Balance Dec 31	8,662,927	9,956,828	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	55,435,206	47,680,044	47,708,372
		Non-Appropriated Balance	580,000
		Total Expenditure/Non-Appr Balance	48,288,372
		Tax Required	25,928,779
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	25,928,779

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Attorney			
Salaries	1,824,660	2,050,000	2,137,591
Employee Benefits	605,336	608,248	835,295
Contractual	117,542	120,000	185,241
Commodities	24,247	24,000	34,100
Capital Outlay	1,753		26,300
Total	2,573,538	2,802,248	3,218,527
County Clerk			
Salaries	959,466	1,012,000	1,022,738
Employee Benefits	306,651	294,229	399,224
Contractual	59,303	60,000	109,800
Commodities	6,823	7,600	9,100
Capital Outlay	6,449	0	3,000
Total	1,338,692	1,373,829	1,543,862
Board of County Commissioners			
Salaries	169,842	184,000	192,082
Employee Benefits	37,203	37,322	69,092
Contractual	39,177	53,570	53,395
Commodities	1,345	1,350	1,500
Capital Outlay	0	0	0
Total	247,567	276,242	316,069
County Counselor			
Salaries	529,352	496,259	483,411
Employee Benefits	155,826	196,023	190,947
Contractual	51,069	51,709	27,684
Commodities	2,526	1,300	1,300
Capital Outlay	2,823	0	2,200
Total	741,596	745,291	705,542
Register of Deeds			
Salaries	358,039	397,683	421,427
Employee Benefits	103,180	105,000	166,463
Contractual	36,173	43,945	17,130
Commodities	1,656	5,600	5,300
Capital Outlay	34,494	0	3,400
Total	533,542	552,228	613,720
County Treasurer			
Salaries	962,390	1,010,000	1,033,798
Employee Benefits	385,938	379,265	408,351
Contractual	55,128	61,680	61,980
Commodities	85	0	2,000
Capital Outlay	200	0	2,500
Total	1,403,741	1,450,945	1,508,629
District Court			
Contractual	158,562	156,980	166,130
Commodities	19,197	21,500	20,500
Capital Outlay	5,093	10,900	10,500
Total	182,852	189,380	197,130
Emergency Management			
Salaries	213,781	216,000	244,980
Employee Benefits	76,698	80,321	107,677
Contractual	40,299	45,600	45,350
Commodities	13,461	9,350	10,700
Capital Outlay	998		3,750
Total	345,237	351,271	412,457
Total - Page 6b	**7,366,765**	**7,741,434**	**8,515,936**

Riley County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Coroner			
Contractual	162,498	156,500	179,000
Commodities	0	0	0
Total	162,498	156,500	179,000
Juvenile Detention			
Contractual	65,694	120,000	120,000
Commodities	0	0	0
Total	65,694	120,000	120,000
Museum			
Salaries	354,594	359,669	389,224
Employee Benefits	102,087	135,259	142,301
Contractual	7,775	10,733	6,469
Commodities	1,855	3,540	890
Capital Outlay	0	0	0
Total	466,311	509,201	538,884
Elections			
Salaries	428,565	428,000	541,570
Employee Benefits	95,682	105,000	147,205
Contractual	221,523	156,500	225,000
Commodities	39,173	45,200	41,900
Capital Outlay	19,440	20,000	21,500
Total	804,383	754,700	977,175
Ambulance (EMS)			
Salaries	3,439,437	3,850,000	4,205,834
Employee Benefits	1,607,406	1,650,000	2,211,376
Contractual	275,711	225,850	238,815
Commodities	121,771	122,350	118,550
Capital Outlay	4,801		19,250
Total	5,449,126	5,848,200	6,793,825
Appraiser			
Salaries	1,169,197	1,250,583	1,352,437
Employee Benefits	424,791	420,000	529,454
Contractual	147,745	153,620	171,920
Commodities	14,847	15,300	15,650
Capital Outlay	15,045	7,000	3,200
Total	1,771,625	1,846,503	2,072,661
Planning & Development			
Salaries	478,917	547,949	579,386
Employee Benefits	156,660	216,440	228,859
Contractual	20,674	24,870	24,870
Commodities	29,801	34,114	35,568
Capital Outlay	3,784	3,500	3,500
Total	689,836	826,873	872,183
Fair			
Contractual	73,938	76,000	76,500
Commodities	25,995	24,500	25,500
Capital Outlay	9,888	10,000	10,000
Total	109,821	110,500	112,000
Total - Page 6c	**9,519,294**	**10,172,477**	**11,665,728**

Riley County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Information Systems/GIS			
Salaries	687,595	755,816	778,880
Employee Benefits	251,186	298,547	307,659
Contractual	630,461	684,980	736,980
Commodities	9,548	38,650	38,650
Capital	177,207	145,000	185,500
Total	1,755,997	1,922,993	2,047,669
General Services			
Salaries	174,152	120,000	200,000
Employee Benefits	18,318	22,020	37,040
Contractual	1,393,081	17,116	1,546,400
Commodities	2,253	0	3,000
Capital	1,030	0	0
Miscellaneous	0		4,250,000
Total	1,588,834	159,136	6,036,440
Public Works			
Salaries	3,563,763	4,000,000	4,368,457
Employee Benefits	1,385,317	1,202,796	1,711,067
Contractual	713,218	599,472	710,850
Commodities	1,645,455	0	1,795,500
Capital Outlay	1,686,646	0	1,808,750
Total	8,994,399	5,802,268	10,394,624
Noxious Weed			
Salaries	439,660	460,000	484,851
Employee Benefits	140,580	150,000	191,516
Contractual	93,475	90,000	127,710
Commodities	61,080	61,000	116,850
Capital Outlay	7,475		10,770
Total	742,270	761,000	931,697
Other Expense:			
Approp - Council On Aging	275,000	327,981	327,981
Approp - Mental Health	300,000	350,000	350,000
Approp - Big Lakes Development Center	228,123	232,685	232,685
Approp - Extension Council	667,380	667,380	667,380
Approp - Conservation District	55,136	55,136	55,136
Approp - Animal Shelter	30,000	33,000	35,000
Approp - Emergency Shelter	11,000	16,000	16,000
Approp - Riley County Genealogical Society	3,500	3,500	3,500
Approp - ATA Bus	105,000	150,000	150,000
Approp - Community Corrections	87,324	149,884	147,161
Approp - Small Cities	197,925	200,000	200,000
Approp - Be Able	0	0	10,000
Liability Insurance	930,361	1,143,684	1,350,000
Juvenile Supervision Fees	0	1,000	1,000
Transfer to Capital Improvement	14,442,446	3,500,000	2,250,000
Transfer to Economic Development	107,100	136,229	214,792
Transfer to Disaster Fund	0	0	0
Transfer to Landfill Closure	30,000	30,000	10,000
Transfer to Health Department	1,665,647	1,924,609	2,095,643
Total	19,135,942	8,921,088	8,116,278
Total	0	0	0
Total - Page 6d	**32,217,442**	**17,566,485**	**27,526,708**

Page 6d

Total - Page 6b	7,366,765	7,741,434	8,515,936
Total - Page 6c	9,519,294	10,172,477	11,665,728
Total - Page 6d	32,217,442	17,566,485	27,526,708
Total Detail Expenditures**	**49,103,501**	**35,480,396**	**47,708,372**

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Riley County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bond & Interest**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	249,005	260,870	284,862
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	75		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Special Assessments	126,706	128,706	129,263
Transfer in CIP	182,100	183,600	0
Transfer in Economic Development	52,153	52,153	52,153
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**361,034**	**364,459**	**181,416**
Resources Available:	**610,039**	**625,329**	**466,278**
Expenditures:			
Debt Service - Principal	277,037	280,648	119,747
Debt Service - Interest	72,132	59,819	58,271
Cash Basis Requirement			130,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**349,169**	**340,467**	**308,018**
Unencumbered Cash Balance Dec 31	260,870	284,862	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	478,856	470,467	308,018
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	308,018
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Riley County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Health Department**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	735,547	974,901	509,155
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
State Grant	1,398,334	1,260,249	1,314,415
Federal Grant	2,131,382	1,940,545	2,199,987
Other Grants	40,466	9,560	22,440
Fees - Self Pay	95,633	88,100	105,000
Fees - Medicaid	43,520	56,200	56,000
Fees - Other Insurance	416,244	406,000	536,500
Outside Collections	26,584	0	0
Expense Reimbursements		0	7,000
Transfer in - General Fund	1,665,647	1,924,609	2,095,643
Transfer In - OPIOID Fund	22,795	54,000	56,508
PY Cancelled Encumbrances			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,840,605**	**5,739,263**	**6,393,493**
Resources Available:	**6,576,152**	**6,714,164**	**6,902,648**

Riley County 2026

FUND PAGE - Health

Adopted Budget Health Department	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	6,576,152	6,714,164	6,902,648
Expenditures from detail page:			
General	691,582	813,862	895,939
Wildcat Region	48,563	70,745	20,584
Emergency Preparedness	68,074	97,771	97,572
WIC	1,002,973	1,145,109	1,237,060
March of Dimes	5,637	7,221	0
Child Care Licensing	390,494	424,076	446,696
Family Planning	437,968	574,539	523,768
Immunizations	652,617	542,838	662,331
Maternal Child Health	465,380	418,965	421,504
OPEI	539,554	585,712	629,999
Raising Riley Right	969,956	1,073,846	1,123,609
State Formula	328,454	450,325	388,443
Subtotal	5,601,251	6,205,009	6,447,505
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,601,251**	**6,205,009**	**6,447,505**
Unencumbered Cash Balance Dec 31	974,901	509,155	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	5,601,756	6,205,009	6,447,505
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,447,505
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

FUND PAGE - HEALTH DETAIL

Adopted Budget **Health Department - 030**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General			
Salaries	342,588	372,804	392,907
Employee Benefits	93,888	147,258	178,180
Contractual	237,799	277,750	289,583
Commodities	14,993	16,050	35,269
Capital Outlay	2,315	0	0
Transfer to Disaster Fund		0	0
Total	691,582	813,862	895,939
Wildcat Region			
Salaries	11,270	32,373	3,306
Employee Benefits	2,836	12,787	1,307
Contractual	22,955	14,035	12,970
Commodities	11,502	11,550	3,001
Capital Outlay	0	0	0
Transfer to Disaster Fund		0	0
Total	48,563	70,745	20,584
Emergency Preparedness			
Salaries	48,463	68,900	68,937
Employee Benefits	17,204	27,216	27,230
Contractual	1,268	1,655	1,405
Commodities	0	0	0
Capital Outlay	1,139	0	0
Total	68,074	97,771	97,572
WIC			
Salaries	693,957	784,648	850,663
Employee Benefits	245,843	309,936	336,012
Contractual	39,019	30,725	24,885
Commodities	17,913	19,800	22,500
Capital Outlay	6,241	0	3,000
Total	1,002,973	1,145,109	1,237,060
March of Dimes			
Contractual	0	0	0
Commodities	5,637	7,221	0
Total	5,637	7,221	0
Child Care Licensing			
Salaries	271,147	294,341	310,776
Employee Benefits	109,043	116,265	122,757
Contractual	9,131	11,345	11,513
Commodities	1,174	2,125	1,650
Capital Outlay	0	0	0
Total	390,494	424,076	446,696
Total - 8b	**2,207,323**	**2,558,784**	**2,697,851**

FUND PAGE - HEALTH DETAIL

Adopted Budget **Health Department - 030**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Family Planning			
Salaries	284,295	363,254	323,885
Employee Benefits	93,269	143,485	123,133
Contractual	14,562	23,350	17,100
Commodities	45,842	44,450	59,650
Capital Outlay	0	0	0
Total	437,968	574,539	523,768
Immunizations			
Salaries	193,336	184,167	191,295
Employee Benefits	67,366	72,746	72,561
Contractual	14,442	30,725	17,125
Commodities	377,375	255,200	381,350
Capital Outlay	98	0	0
Total	652,617	542,838	662,331
Maternal Child Health			
Salaries	272,953	280,140	267,915
Employee Benefits	102,459	110,655	105,826
Contractual	23,837	19,770	15,275
Commodities	64,141	8,400	32,488
Capital Outlay	1,990	0	0
Total	465,380	418,965	421,504
OPEI			
Salaries	359,804	385,994	439,476
Employee Benefits	148,229	152,468	173,593
Contractual	29,735	39,500	15,780
Commodities	1,786	7,750	1,150
Capital Outlay	0	0	0
Total	539,554	585,712	629,999
Raising Riley Right			
Salaries	430,779	483,094	497,879
Employee Benefits	165,731	190,822	196,662
Contractual	356,099	377,380	394,468
Commodities	17,347	22,550	34,600
Capital Outlay	0	0	0
Transfer to Disaster Fund	0	0	0
Total	969,956	1,073,846	1,123,609
State Formula			
Salaries	229,994	289,409	251,694
Employee Benefits	78,266	114,316	96,419
Contractual	13,613	37,150	30,230
Commodities	6,581	9,450	10,100
Capital Outlay	0	0	0
Transfer to Disaster Fund	0	0	0
Total	328,454	450,325	388,443
Total - Page 8c	3,393,928	3,646,225	3,749,654
Total - Page 8b	2,207,323	2,558,784	2,697,851
Total Detail Expenditures**	**5,601,251**	**6,205,009**	**6,447,505**

** Note: The Total Detail Expenditures amounts should agree to Health Subtotal amounts.

Riley County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **County Building**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	104,326	184,528	165,831
Receipts:			
Ad Valorem Tax	293,530	390,467	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,908		
Motor Vehicle Tax	23,610	22,315	29,342
Recreational Vehicle Tax	213	208	252
16/20 M Vehicle Tax	226	182	235
Commercial Vehicle Tax	875	948	1,203
Watercraft Tax	155	183	216
Misc Reimbursement	25,783		
Vehicle Rental Excise Tax	524		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**348,824**	**414,303**	31,248
Resources Available:	**453,150**	**598,831**	197,079
Expenditures:			
Contractual	239,715	397,000	402,000
Commodities	7,969	16,000	16,000
Capital	20,938	20,000	20,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**268,622**	**433,000**	**438,000**
Unencumbered Cash Balance Dec 31	184,528	165,831	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	430,000	433,000	438,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	438,000
		Tax Required	240,921
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	240,921

Adopted Budget **RCPD Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	124,590	4,290	66,058
Receipts:			
Ad Valorem Tax	5,079,180	5,820,795	xxxxxxxxxxxxxxxxx
Delinquent Tax	62,112		
Motor Vehicle Tax	414,411	386,231	437,408
Recreational Vehicle Tax	3,704	3,599	3,754
16/20 M Vehicle Tax	2,850	3,151	3,502
Commercial Vehicle Tax	16,670	16,401	17,936
Watercraft Tax	2,979	3,174	3,220
Vehicle Rental Excise Tax	8,443	8,623	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,590,349**	**6,241,974**	**465,820**
Resources Available:	**5,714,939**	**6,246,264**	**531,878**
Expenditures:			
Contractual	374,557	475,750	634,750
Capital	5,336,092	5,704,456	6,017,692
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,710,649**	**6,180,206**	**6,652,442**
Unencumbered Cash Balance Dec 31	4,290	66,058	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	5,745,592	6,180,206	6,652,442
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,652,442
		Tax Required	6,120,564
	Delinquent Comp Rate:	1.4%	85,382
		Amount of 2025 Ad Valorem Tax	6,205,946

CPA Summary

Riley County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol Program Fund 132**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	27,037	17,716	26,716
Receipts:			
Local Alcoholic Liquor Tax	17,998	15,000	15,000
Transfers In	239		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**18,237**	**15,000**	**15,000**
Resources Available:	**45,274**	**32,716**	**41,716**
Expenditures:			
Contractual Services	8,116	6,000	41,716
Transfer Out	19,442		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**27,558**	**6,000**	**41,716**
Unencumbered Cash Balance Dec 31	17,716	26,716	0
2024/2025/2026 Budget Authority Amount:	37,037	6,000	41,716

Adopted Budget

EMS Grant Fund - 52	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,371	5,185	5,185
Receipts:			
Grants	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**6,371**	**5,185**	**5,185**
Expenditures:			
Contractual	1,186	0	5,185
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,186**	**0**	**5,185**
Unencumbered Cash Balance Dec 31	5,185	5,185	0
2024/2025/2026 Budget Authority Amount:	2,088	6,371	5,185

CPA Summary

Riley County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Economic Development - 146**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	340,085	327,242	139,110
Receipts:			
Transfer from General Fund	107,100	136,229	182,538
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**107,100**	**136,229**	**182,538**
Resources Available:	**447,185**	**463,471**	**321,648**
Expenditures:			
Transfer to Bond & Interest	52,153	52,153	52,153
Capital Outlay	67,790	272,208	269,495
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**119,943**	**324,361**	**321,648**
Unencumbered Cash Balance Dec 31	327,242	139,110	0
2024/2025/2026 Budget Authority Amount:	259,053	324,361	321,648

Adopted Budget

Emergency 911 Fund - 148	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	722,689	700,915	627,415
Receipts:			
Fees	3,473	3,473	3,473
Miscellaneous	392,656	378,000	401,100
Investment Interest	38,968	24,000	24,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**435,097**	**405,473**	**428,573**
Resources Available:	**1,157,786**	**1,106,388**	**1,055,988**
Expenditures:			
Contractual	456,871	478,973	646,473
Commodities	0	0	0
Capital	0	0	400,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**456,871**	**478,973**	**1,046,473**
Unencumbered Cash Balance Dec 31	700,915	627,415	9,515
2024/2025/2026 Budget Authority Amount:	502,665	996,497	1,046,473

CPA Summary

Riley County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste - 150**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	407,126	582,481	648,239
Receipts:			
Charges for Services	3,451,432	3,050,000	3,275,000
Miscellaneous Reimbursement	35,550	6,500	6,500
Expense Reimbursement	3,776	9,000	9,000
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,490,758**	**3,065,500**	**3,290,500**
Resources Available:	**3,897,884**	**3,647,981**	**3,938,739**
Expenditures:			
Personnel Services	192,069	213,137	227,803
Employee Benefits	88,599	98,043	400,633
Contractual Services	2,947,491	2,688,562	3,166,498
Commodities	32,975	0	63,700
Capital Outlay	54,269	0	80,105
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,315,403**	**2,999,742**	**3,938,739**
Unencumbered Cash Balance Dec 31	582,481	648,239	0
2024/2025/2026 Budget Authority Amount:	3,672,807	3,346,640	3,938,739

Adopted Budget

Register of Deeds Tech Fund - 106	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	168,460	180,239	86,979
Receipts:			
Fees	56,202	50,000	50,000
Interest	9,245	5,600	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**65,447**	**55,600**	**55,000**
Resources Available:	**233,907**	**235,839**	**141,979**
Expenditures:			
Contractual	10,958	75,460	87,500
Commodities	42,669	58,800	36,479
Capital Outlay	41	14,600	18,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**53,668**	**148,860**	**141,979**
Unencumbered Cash Balance Dec 31	180,239	86,979	0
2024/2025/2026 Budget Authority Amount:	198,870	207,160	141,979

CPA Summary

Riley County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **County Clerk Tech Fund - 107**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	167,205	190,851	209,351
Receipts:			
Fees	14,051	12,500	10,000
Interest	9,595	6,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**23,646**	**18,500**	**20,000**
Resources Available:	**190,851**	**209,351**	**229,351**
Expenditures:			
Contractual	0	0	0
Commodities	0	0	0
Capital	0	0	229,351
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**229,351**
Unencumbered Cash Balance Dec 31	190,851	209,351	0
2024/2025/2026 Budget Authority Amount:	179,871	199,205	229,351

Adopted Budget

County Treasurer Tech Fund - 108	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	101,998	122,134	127,709
Receipts:			
Fees	14,051	4,000	4,500
Interest	6,085	12,500	12,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**20,136**	**16,500**	**17,000**
Resources Available:	**122,134**	**138,634**	**144,709**
Expenditures:			
Contractual	0	0	0
Commodities	0	0	0
Capital Outlay	0	10,925	144,709
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**10,925**	**144,709**
Unencumbered Cash Balance Dec 31	122,134	127,709	0
2024/2025/2026 Budget Authority Amount:	97,183	117,999	144,709

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **War Memorial Fund - 112**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	10,650	11,085	9,535
Receipts:			
Outside Collections	1,875	950	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,875**	**950**	**2,000**
Resources Available:	**12,525**	**12,035**	**11,535**
Expenditures:			
Contractual Services	1,440	2,500	11,535
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,440**	**2,500**	**11,535**
Unencumbered Cash Balance Dec 31	11,085	9,535	0
2024/2025/2026 Budget Authority Amount:	1,000	11,500	11,535

See Tab A

Adopted Budget

County Auction Fund - 118	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	303,298	427,702	146,608
Receipts:			
Reimbursed Expenses	3,479	0	0
Miscellaneous Collections	144,319	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**147,798**	**0**	**0**
Resources Available:	**451,096**	**427,702**	**146,608**
Expenditures:			
Contractual Services	23,394	25,700	46,608
Transfer to CIP	0	255,394	100,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**23,394**	**281,094**	**146,608**
Unencumbered Cash Balance Dec 31	427,702	146,608	0
2024/2025/2026 Budget Authority Amount:	42,206	281,094	146,608

CPA Summary

Riley County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Motor Vehicle Operations Fund - 130**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	37,218	64,567	33,547
Receipts:			
Fees	432,188	402,000	417,000
Miscellaneous Collections	19	200	0
Reimbursed Expenses	105		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**432,312**	**402,200**	**417,000**
Resources Available:	**469,530**	**466,767**	**450,547**
Expenditures:			
Personnel Services	11,250	12,000	12,000
Employee Benefits	2,015	2,170	2,000
Contractual	30,170	29,530	34,800
Commodities	13,189	16,500	20,200
Capital Outlay	11,121	48,020	15,000
Transfer to General	337,218	325,000	366,547
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**404,963**	**433,220**	**450,547**
Unencumbered Cash Balance Dec 31	64,567	33,547	0
2024/2025/2026 Budget Authority Amount:	393,298	433,220	450,547

See Tab A

Adopted Budget

Capital Improvements Fund - 145	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	13,414,119	26,200,809	21,961,773
Receipts:			
Miscellaneous Collections	208,706	20,000	20,000
Interest Income	1,052,690	400,000	0
Reimbursed Expenses	26,519	0	0
Transfers In	14,442,446	3,755,394	2,270,000
State Grant	32,042		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**15,762,403**	**4,175,394**	**2,290,000**
Resources Available:	**29,176,522**	**30,376,203**	**24,251,773**
Expenditures:			
Contractual	5,137	0	0
Commodities	3,433	0	0
Capital Outlay	2,358,247	7,804,034	23,824,977
Principal	319,122	328,536	328,536
Lease Interest	107,674	98,260	98,260
Transfer Out	182,100	183,600	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,975,713**	**8,414,430**	**24,251,773**
Unencumbered Cash Balance Dec 31	26,200,809	21,961,773	0
2024/2025/2026 Budget Authority Amount:	7,990,119	15,548,840	24,251,773

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Road & Bridge 1/2 Cent Sales Tax - 157**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,475,678	5,486,516	4,665,761
Receipts:			
Sales Tax	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**6,475,678**	**5,486,516**	**4,665,761**
Expenditures:			
Contractual	150,956	820,755	355,100
Commodities	18,573	0	0
Capital	819,633	0	4,310,661
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**989,162**	**820,755**	**4,665,761**
Unencumbered Cash Balance Dec 31	5,486,516	4,665,761	0
2024/2025/2026 Budget Authority Amount:	6,892,240	5,745,678	4,665,761

Adopted Budget

Landfill Closure Fund -180	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	31,173	38,075	42,025
Receipts:			
Transfers In	30,000	30,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**30,000**	**30,000**	**10,000**
Resources Available:	**61,173**	**68,075**	**52,025**
Expenditures:			
Contractual	23,098	26,050	51,325
Commodities	0	0	700
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**23,098**	**26,050**	**52,025**
Unencumbered Cash Balance Dec 31	38,075	42,025	0
2024/2025/2026 Budget Authority Amount:	52,623	52,622	52,025

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Rural Fire Capital Outlay - 184**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	652,603	618,603	490,000
Receipts:			
Transfers In	140,000	50,000	170,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**140,000**	**50,000**	**170,000**
Resources Available:	**792,603**	**668,603**	**660,000**
Expenditures:			
Contractual	0	0	0
Commodities	0	0	0
Capital Outlay	174,000	178,603	660,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**174,000**	**178,603**	**660,000**
Unencumbered Cash Balance Dec 31	618,603	490,000	0
2024/2025/2026 Budget Authority Amount:	112,269	660,334	660,000

See Tab A

Adopted Budget

OPIOID Fund - 53	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	133,369	267,776	256,444
Receipts:			
State Grants	157,202	42,668	44,924
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**157,202**	**42,668**	**44,924**
Resources Available:	**290,571**	**310,444**	**301,368**
Expenditures:			
Transfers Out	22,795	54,000	154,607
Contractual	0	0	146,761
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**22,795**	**54,000**	**301,368**
Unencumbered Cash Balance Dec 31	267,776	256,444	0
2024/2025/2026 Budget Authority Amount:	222,546	319,430	301,368

CPA Summary

Riley County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Community Corrections - Fund 144**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	330,538	0	0
Receipts:			
Transfers In	5,958	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,958**	**0**	**0**
Resources Available:	**336,496**	**0**	**0**
Expenditures:			
Contractual	0	0	0
Commodities	2,050	0	0
Transer Out	334,446	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**336,496**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	1,250,832	227,961	0

Adopted Budget

Fire Station Projects Fund - 185	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	672	34,644	34,644
Receipts:			
Transfers In	270,000	200,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**270,000**	**200,000**	**10,000**
Resources Available:	**270,672**	**234,644**	**44,644**
Expenditures:			
Contractual	15,451	0	0
Commodities	19,233	0	0
Capital Outlay	201,344	200,000	44,644
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**236,028**	**200,000**	**44,644**
Unencumbered Cash Balance Dec 31	34,644	34,644	0
2024/2025/2026 Budget Authority Amount:	513,850	500,672	44,644

CPA Summary

Riley County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Road & Bridge 0.2 Cent Sales Tax - Fund 1**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,160,856	4,845,363	6,345,363
Receipts:			
Sales Tax	2,684,507	2,000,000	2,000,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,684,507**	**2,000,000**	**2,000,000**
Resources Available:	**4,845,363**	**6,845,363**	**8,345,363**
Expenditures:			
Capital	0	500,000	8,345,363
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**500,000**	**8,345,363**
Unencumbered Cash Balance Dec 31	4,845,363	6,345,363	0
2024/2025/2026 Budget Authority Amount:	3,967,650	6,160,856	8,345,363

Adopted Budget

Disaster Fund - 003	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	13,376,715	7,761,122	1,157,789
Receipts:			
Interest Income	650,627	200,000	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**650,627**	**200,000**	**0**
Resources Available:	**14,027,342**	**7,961,122**	**1,157,789**
Expenditures:			
Contractual	455,340	0	0
Commodities	13,393	0	0
Capital Outlay	5,797,487	6,803,333	1,157,789
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**6,266,220**	**6,803,333**	**1,157,789**
Unencumbered Cash Balance Dec 31	7,761,122	1,157,789	0
2024/2025/2026 Budget Authority Amount:	6,773,382	6,803,333	1,157,789

CPA Summary

Riley County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **LATCF Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	100,000	100,000	100,000
Receipts:			
Grants	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**100,000**	**100,000**	**100,000**
Expenditures:			
Contractual	0	0	100,000
Commodities	0	0	0
Capital	0	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**100,000**
Unencumbered Cash Balance Dec 31	100,000	100,000	0
2024/2025/2026 Budget Authority Amount:	150,000	200,000	100,000

Adopted Budget

KDOC Adult Services - Fund 2000	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	51,120	98,721
Receipts:			
State Grants	529,030	573,665	575,088
Miscellaneous Collections	2,248	3,500	0
Transfers In	8,942		0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**540,220**	**577,165**	**575,088**
Resources Available:	**540,220**	**628,285**	**673,809**
Expenditures:			
Personnel Services	252,979	281,834	285,805
Employee Benefits	103,410	118,880	139,391
Contractual	121,325	125,695	128,219
Commodities	2,866	3,155	19,201
Capital	2,855	0	20,660
Transfers Out	5,665	0	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**489,100**	**529,564**	**593,276**
Unencumbered Cash Balance Dec 31	51,120	98,721	80,533
2024/2025/2026 Budget Authority Amount:	488,896	529,565	593,276

See Tab A

CPA Summary

Riley County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **KDOC Juvenile Services - Fund 2001**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	27,361	28,295
Receipts:			
State Grant	347,633	357,691	357,692
Misc Collection	1,963	0	0
Misc Reimbursement	820	0	0
Transfer In	27,710	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**378,126**	**357,691**	**357,692**
Resources Available:	**378,126**	**385,052**	**385,987**
Expenditures:			
Personnel Services	221,135	228,597	221,051
Employee Benefits	85,432	112,537	81,055
Contractual	22,660	13,061	15,016
Commodities	4,620	2,562	7,624
Capital	49	0	0
Transfers Out	16,869	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**350,765**	**356,757**	**324,746**
Unencumbered Cash Balance Dec 31	27,361	28,295	61,241
2024/2025/2026 Budget Authority Amount:	373,864	356,757	324,746

Adopted Budget

KDOC Juvenile Reinvestment - Fund 2002	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	78,557	84,192
Receipts:			
Transfers In	150,787	0	0
State Grant	0	67,230	67,230
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**150,787**	**67,230**	**67,230**
Resources Available:	**150,787**	**145,787**	**151,422**
Expenditures:			
Personnel	42,272	38,875	47,562
Employee Benefits	21,852	22,720	18,788
Contractual	8,106	0	200
Commodities	0	0	655
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**72,230**	**61,595**	**67,205**
Unencumbered Cash Balance Dec 31	78,557	84,192	84,217
2024/2025/2026 Budget Authority Amount:	117,230	61,595	67,205

CPA Summary

Riley County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **BJA Grant - Fund 2003**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	-17,703	0
Receipts:			
Federal Grants	181,379	199,322	98,099
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**181,379**	**199,322**	**98,099**
Resources Available:	**181,379**	**181,619**	**98,099**
Expenditures:			
Personnel	73,883	88,473	63,765
Employee Benefits	24,866	36,863	25,188
Contractual	80,328	46,652	9,146
Commodities	14,047	8,128	0
Capital	0	1,503	0
Transfer Out	5,958	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**199,082**	**181,619**	**98,099**
Unencumbered Cash Balance Dec 31	-17,703	0	0
2024/2025/2026 Budget Authority Amount:	158,894	181,620	98,099

See Tab A
See Tab B

Adopted Budget **21st Jud District ADSAP - Fund 2004**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	19,844	13,644
Receipts:			
Transfers In	25,938	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**25,938**	**0**	**0**
Resources Available:	**25,938**	**19,844**	**13,644**
Expenditures:			
Contractual	461	600	600
Commodities	5,633	5,600	5,600
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**6,094**	**6,200**	**6,200**
Unencumbered Cash Balance Dec 31	19,844	13,644	7,444
2024/2025/2026 Budget Authority Amount:	25,938	25,938	6,200

CPA Summary

Riley County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **KFA - Fund 2005**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	48,510	0
Receipts:			
State Grants	70,000	0	0
Transfers In	96,601		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**166,601**	**0**	**0**
Resources Available:	**166,601**	**48,510**	**0**
Expenditures:			
Contractual	46,341	48,510	0
Commodities	6,581	0	0
Capital Outlay	65,169	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**118,091**	**48,510**	**0**
Unencumbered Cash Balance Dec 31	48,510	0	0
2024/2025/2026 Budget Authority Amount:	166,601	70,000	0

Adopted Budget

City Alcohol Fund - 2006	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	1,017	1,017
Receipts:			
Miscellaneous Collections	27,800	23,500	33,000
Transfers In	11,981		0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**39,781**	**23,500**	**33,000**
Resources Available:	**39,781**	**24,517**	**34,017**
Expenditures:			
Contractual	28,185	23,500	34,017
Commodities	10,579	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**38,764**	**23,500**	**34,017**
Unencumbered Cash Balance Dec 31	1,017	1,017	0
2024/2025/2026 Budget Authority Amount:	27,800	23,500	34,017

See Tab A

CPA Summary

Riley County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **County Alcohol Funds - 2007**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Miscellaneous Collections	5,616	0	7,050
Transfers In	4		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,620**	**0**	**7,050**
Resources Available:	**5,620**	**0**	**7,050**
Expenditures:			
Contractual Services	5,377	0	7,050
Transfers Out	243	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,620**	**0**	**7,050**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	5,620	5,616	7,050

Adopted Budget

County Salary Appropriation - 2008	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	4	4
Receipts:			
Miscellaneous Reimbursement	87,324	37,792	0
Transfers In	4	149,844	184,953
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**87,328**	**187,636**	**184,953**
Resources Available:	**87,328**	**187,640**	**184,957**
Expenditures:			
Personnel	87,324	187,636	184,957
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**87,324**	**187,636**	**184,957**
Unencumbered Cash Balance Dec 31	4	4	0
2024/2025/2026 Budget Authority Amount:	87,324	187,636	184,957

CPA Summary

Riley County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Caroline Peine Grant - 2009**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	-500	0
Receipts:			
Transfers In	2,978	7,450	7,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,978**	**7,450**	**7,500**
Resources Available:	**2,978**	**6,950**	**7,500**
Expenditures:			
Contractual Services	3,373	6,450	6,700
Commodities	105	500	800
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,478**	**6,950**	**7,500**
Unencumbered Cash Balance Dec 31	-500	0	0
2024/2025/2026 Budget Authority Amount:	2,978	7,450	7,500

See Tab A

Adopted Budget **GMCF - 2010**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	2,322	2,322
Receipts:			
Miscellaneous Collections	3,750	3,750	3,750
Transfers In	4,640		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**8,390**	**3,750**	**3,750**
Resources Available:	**8,390**	**6,072**	**6,072**
Expenditures:			
Contractual Services	5,674	3,000	3,000
Commodities	394	750	750
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**6,068**	**3,750**	**3,750**
Unencumbered Cash Balance Dec 31	2,322	2,322	2,322
2024/2025/2026 Budget Authority Amount:	8,390	3,750	3,750

CPA Summary

Riley County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Daniel Keating - 2011**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	1,210	1,210
Receipts:			
Miscellaneous Collections	200		
Transfers In	4,865	4,865	10,945
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,065**	**4,865**	**10,945**
Resources Available:	**5,065**	**6,075**	**12,155**
Expenditures:			
Contractual Services	164	4,865	12,155
Commodities	3,691	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,855**	**4,865**	**12,155**
Unencumbered Cash Balance Dec 31	1,210	1,210	0
2024/2025/2026 Budget Authority Amount:	5,065	4,865	12,155

Adopted Budget **Adult Services Carryover - 2012**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	6,689	6,189
Receipts:			
Miscellaneous	1,309	0	0
Transfer In	5,665	0	3,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**6,974**	**0**	**3,000**
Resources Available:	**6,974**	**6,689**	**9,189**
Expenditures:			
Contractual	266	500	9,189
Commodities	19	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**285**	**500**	**9,189**
Unencumbered Cash Balance Dec 31	6,689	6,189	0
2024/2025/2026 Budget Authority Amount:	6,065	0	9,189

See Tab C

CPA Summary

Riley County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Juvenile Services Carryover - 2013**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	16,724	16,224
Receipts:			
Miscellaneous Collections	599	0	0
Transfers In	16,869	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**17,468**	**0**	**0**
Resources Available:	**17,468**	**16,724**	**16,224**
Expenditures:			
Contractual	685	500	16,224
Commodities	59	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**744**	**500**	**16,224**
Unencumbered Cash Balance Dec 31	16,724	16,224	0
2024/2025/2026 Budget Authority Amount:	16,919	0	16,224

See Tab C

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% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

CPA Summary

Riley County

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:		
Prosecuting Attorney Training Fund - 128		Miscellaneous Non-Budgeted								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,435	Cash Balance Jan 1	162,395	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		164,830
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Outside Collections	8,992	Miscellaneous	110,612							
Total Receipts	8,992	Total Receipts	110,612	Total Receipts	0	Total Receipts	0	Total Receipts	0	119,604
Resources Available:	11,427	Resources Available:	273,007	Resources Available:	0	Resources Available:	0	Resources Available:	0	284,434
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	9,692	Miscellaneous	60,601							
Total Expenditures	9,692	Total Expenditures	60,601	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	70,293
Cash Balance Dec 31	1,735	Cash Balance Dec 31	212,406	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	214,141 **
										214,141 **

**Note: These two block figures should agree.

CPA Summary

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Riley County
Special District Name: Rural Fire District - 183

FUND PAGE

Adopted Budget for **Rural Fire District #1**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	87,489	93,154	28,043
Ad Valorem Tax	1,189,277	1,325,154	xxxxxxxxxxxxxx
Delinquent Tax	20,890		
Motor Vehicle Tax	124,598	119,299	132,510
Recreational Vehicle Tax	1,978	2,011	2,014
16/20M Vehicle Tax	3,197	3,156	3,303
Commercial Vehicle Tax	9,332	9,556	10,274
Watercraft Tax	1,843	1,933	1,983
Other Collections	26,950		
Interest on Idle Funds			
Total Receipts	**1,378,065**	**1,461,109**	**150,084**
Resources Available:	**1,465,554**	**1,554,263**	**178,127**
Expenditures:			
Salaries	282,794	358,532	367,831
Employee Benefits	123,482	149,737	153,910
Contractual	377,334	412,951	379,850
Commodities	120,862	295,000	214,500
Capital Outlay	57,928	260,000	247,500
Transfer to Rural Fire Capital Outlay	140,000	50,000	160,000
Transfer to Fire Station Projects	270,000		10,000
Cash Reserve (2026 column)			
Total Expenditures	**1,372,400**	**1,526,220**	**1,533,592**
Unencumbered Cash Balance, Dec 31	93,154	28,043	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	1,533,592
		Tax Required	1,355,465
		Delinquency Computation % Rate	0
		Amount of 2025 Ad Valorem Tax	1,355,465

CPA summary

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

Budgeted Fund Names	Ad Valorem Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	1,325,088	132510	2014	3303	10274	1983
Total	1,325,088	132,510	2,014	3,303	10,274	1,983

County Treas MVT Estimate	132,510				
County Treas RVT Estimate		2,014			
County Treas 16/20M Estimate			3,303		
County Treas Commercial Vehicle Tax Estimate				10,274	
County Treas Watercraft Tax Estimate					1,983

MVT Factor	0.10000				
RVT Factor		0.00152			
16/20M Factor			0.00249		
Commercial Vehicle Factor				0.00775	
Watercraft Factor					0.00150

CONSOLIDATED METHOD FUND PAGE 2026

County Name Riley County

Special District Name University Park Water & Sewer Fund - Fund 230

FUND PAGE

Adopted Budget for **University Park Water & Sewer Fund**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	79,393	76,012	78,687
Ad Valorem Tax	10,085	10,416	xxxxxxxxxxxxxx
Delinquent Tax	207		
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Water/Sewer Deposits	675	750	750
Outside Collections	116,499	118,876	117,876
Reimbursed Expenditures	213		
Interest on Idle Funds			
Total Receipts	**127,679**	**130,042**	**118,626**
Resources Available:	**207,072**	**206,054**	**197,313**
Expenditures:			
Contractual	57,048	57,875	109,289
Commodities	49,012	54,700	57,700
Capital	0	0	15,000
Tranfer to Reserve	25,000	14,792	25,740
Cash Reserve (2026 column)			
Total Expenditures	**131,060**	**127,367**	**207,729**
Unencumbered Cash Balance, Dec 31	76,012	78,687	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	207,729
		Tax Required	10,416
		Delinquency Computation % Rate	0
		Amount of 2025 Ad Valorem Tax	10,416

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	10.083	0	0	0	0	0
Total	10.083	0	0	0	0	0

County Treas MVT Estimate 0

County Treas RVT Estimate 0

County Treas 16/20M Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.00000

RVT Factor 0.00000

16/20M Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Riley County

Special District Name: University Park Water & Sewer Reserve - 284

FUND PAGE

Adopted Budget for **University Park Water & Sewer Reserve**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	131,879	146,792	174,992
Ad Valorem Tax			xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from University Park Water & Sewer	25,000	15,000	25,740
Misc. Collection	13,120	13,200	12,960
Interest on Idle Funds			
Total Receipts	**38,120**	**28,200**	**38,700**
Resources Available:	**169,999**	**174,992**	**213,692**
Expenditures:			
Contractual	23,207	0	80,000
Commodities	0	0	60,000
Capital Outlay	0	0	73,692
Cash Reserve (2026 column)			
Total Expenditures	**23,207**	**0**	**213,692**
Unencumbered Cash Balance, Dec 31	146,792	174,992	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	213,692
		Tax Required	0
	Delinquency Computation % Rate		0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	0					
Total	0	0	0	0	0	0

County Treas MVT Estimate	0				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.00000				
RVT Factor		0.00000			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Riley County
Special District Name: Hunter's Island Water District

FUND PAGE

Adopted Budget for **Hunter's Island Water District**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	3,748	580	5,499
Ad Valorem Tax			xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Fees	37,429	42,000	44,000
Deposits	265	150	150
Transfer in Hunter's Island Reserve			1,764
Interest on Idle Funds			
Total Receipts	**37,694**	**42,150**	**45,914**
Resources Available:	**41,442**	**42,730**	**51,413**
Expenditures:			
Contractual	17,801	17,463	24,599
Commodities	23,061	19,768	26,814
Cash Reserve (2026 column)			
Total Expenditures	**40,862**	**37,231**	**51,413**
Unencumbered Cash Balance, Dec 31	580	5,499	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	51,413
		Tax Required	0
		Delinquency Computation % Rate	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	0					
Total	0	0	0	0	0	0

County Treas MVT Estimate 0
County Treas RVT Estimate 0
County Treas 16/20M Estimate 0
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 0

MVT Factor 0.00000
RVT Factor 0.00000
16/20M Factor 0.00000
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Riley County
Special District Name: Hunter's Island Reserve Fund

FUND PAGE

Adopted Budget for **Hunter's Island Reserve Fund**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	11,273	12,950	8,714
Ad Valorem Tax			xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Miscellaneous Collections	1,677	1,764	1,764
Interest on Idle Funds			
Total Receipts	**1,677**	**1,764**	**1,764**
Resources Available:	**12,950**	**14,714**	**10,478**
Expenditures:			
Contractual	0	5,500	4,000
Commodities	0	500	4,000
Capital Outlay	0	0	714
Transfer to Hunter's Island Operating	0	0	1,764
Cash Reserve (2026 column)			
Total Expenditures	0	6,000	10,478
Unencumbered Cash Balance, Dec 31	12,950	8,714	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	10,478
		Tax Required	0
		Delinquency Computation % Rate	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	5.056	0	0	0	0	0
Total	5.056	0	0	0	0	0

County Treas MVT Estimate: 0
County Treas RVT Estimate: 0
County Treas 16/20M Estimate: 0
County Treas Commercial Vehicle Tax Estimate: 0
County Treas Watercraft Tax Estimate: 0

MVT Factor: 0.00000
RVT Factor: 0.00000
16/20M Factor: 0.00000
Commercial Vehicle Factor: 0.00000
Watercraft Factor: 0.00000

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Riley County
Special District Name: Moehlman Bottoms Water District Fund

FUND PAGE

Adopted Budget for **Moehlman Bottoms Water District**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	11,913	12,882	12,630
Ad Valorem Tax			xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Miscellaneous Collections	17,967	16,000	16,800
Interest on Idle Funds			
Total Receipts	**17,967**	**16,000**	**16,800**
Resources Available:	**29,880**	**28,882**	**29,430**
Expenditures:			
Contractual	6,183	6,850	11,850
Commodities	10,815	9,402	13,500
Capital	0	0	0
Transfer to Reserve	0	0	4,080
Cash Reserve (2026 column)			
Total Expenditures	**16,998**	**16,252**	**29,430**
Unencumbered Cash Balance, Dec 31	12,882	12,630	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	29,430
		Tax Required	0
	Delinquency Computation % Rate		0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	0					
Total	0	0	0	0	0	0

County Treas MVT Estimate: 0
County Treas RVT Estimate: 0
County Treas 16/20M Estimate: 0
County Treas Commercial Vehicle Tax Estimate: 0
County Treas Watercraft Tax Estimate: 0

MVT Factor: 0.00000
RVT Factor: 0.00000
16/20M Factor: 0.00000
Commercial Vehicle Factor: 0.00000
Watercraft Factor: 0.00000

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Riley County
Special District Name: Moehlman Bottoms Reserve Fund

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	8,841	9,633	10,425
Ad Valorem Tax			xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Miscellaneous Collections	792	792	792
Transfer from Moehlman Bottoms Water	0	0	4,080
Interest on Idle Funds			
Total Receipts	**792**	**792**	**4,872**
Resources Available:	**9,633**	**10,425**	**15,297**
Expenditures:			
Contractual	0	0	7,500
Commodities	0	0	7,500
Capital Outlay	0	0	297
Cash Reserve (2026 column)			
Total Expenditures	**0**	**0**	**15,297**
Unencumbered Cash Balance, Dec 31	9,633	10,425	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	15,297
		Tax Required	0
	Delinquency Computation % Rate		0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	0					
Total	0	0	0	0	0	0

County Treas MVT Estimate	0				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.00000				
RVT Factor		0.00000			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Riley County
Special District Name: Terra Heights Sewer Fund

FUND PAGE

Adopted Budget for **Terra Heights**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	27,917	15,558	19,274
Ad Valorem Tax	4,966	5,057	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Misc Collection	19,086	19,000	20,124
Special Assessment	1,461	660	660
Water/Sewer Deposits	375	150	150
Interest on Idle Funds			
Total Receipts	**25,888**	**24,867**	**20,934**
Resources Available:	**53,805**	**40,425**	**40,208**
Expenditures:			
Contractual	38,247	21,151	29,035
Commodities	0	0	4,100
Capital	0	0	0
Transfer Out	0		12,129
Cash Reserve (2026 column)			
Total Expenditures	**38,247**	**21,151**	**45,264**
Unencumbered Cash Balance, Dec 31	15,558	19,274	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	45,264
		Tax Required	5,056
		Delinquency Computation % Rate	0
		Amount of 2025 Ad Valorem Tax	5,056

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
Terra Heights Sewer	5,056	0	0	0	0	0
Total	5,056	0	0	0	0	0

County Treas MVT Estimate	0				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.00000				
RVT Factor		0.00000			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Riley County
Special District Name: Terra Heights Sewer Sinking Fund

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	102,056	104,633	82,210
Ad Valorem Tax			xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Miscellaneous Collections	12,500	12,900	12,129
Transfer from Terra Heights Sewer Fund	0	25,765	12,129
Interest on Idle Funds			
Total Receipts	**12,500**	**38,665**	**24,258**
Resources Available:	**114,556**	**143,298**	**106,468**
Expenditures:			
Contractual	9,923	30,000	35,000
Commodities	0	20,000	25,000
Capital Outlay	0	11,088	45,578
Cash Reserve (2026 column)			
Total Expenditures	**9,923**	**61,088**	**105,578**
Unencumbered Cash Balance, Dec 31	104,633	82,210	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	105,578
		Tax Required	0
	Delinquency Computation % Rate		0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	0					
Total	0	0	0	0	0	0

County Treas MVT Estimate: 0
County Treas RVT Estimate: 0
County Treas 16/20M Estimate: 0
County Treas Commercial Vehicle Tax Estimate: 0
County Treas Watercraft Tax Estimate: 0

MVT Factor: 0.00000
RVT Factor: 0.00000
16/20M Factor: 0.00000
Commercial Vehicle Factor: 0.00000
Watercraft Factor: 0.00000

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Riley County
Special District Name: Valleywood Combined Operations

FUND PAGE

Adopted Budget for **Valleywood Operation**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	62,185	49,420	47,517
Ad Valorem Tax	22,359	22,714	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Miscellaneous Collections	240	240	240
Interest on Idle Funds			
Total Receipts	**22,599**	**22,954**	**240**
Resources Available:	**84,784**	**72,374**	**47,757**
Expenditures:			
Contractual	10,364	13,400	16,500
Commodities	0	0	800
Capital	0	0	15,000
Transfers Out	25,000	11,457	38,171
Cash Reserve (2026 column)			
Total Expenditures	**35,364**	**24,857**	**70,471**
Unencumbered Cash Balance, Dec 31	49,420	47,517	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	70,471
		Tax Required	22,714
		Delinquency Computation % Rate	0
		Amount of 2025 Ad Valorem Tax	22,714

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
Valleywood Operation	22,714	0	0	0	0	0
Total	22,714	0	0	0	0	0

County Treas MVT Estimate	0				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.00000				
RVT Factor		0.00000			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Riley County
Special District Name: Valleywood Combined Reserve

FUND PAGE

Adopted Budget for **Valleywood Combined Reserve**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	129,507	154,507	165,964
Ad Valorem Tax			xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfers In	25,000	11,457	38,171
Interest on Idle Funds			
Total Receipts	**25,000**	**11,457**	**38,171**
Resources Available:	**154,507**	**165,964**	**204,135**
Expenditures:			
Contractual	0	0	60,000
Commodities	0	0	60,000
Capital Outlay	0	0	84,135
Cash Reserve (2026 column)			
Total Expenditures	**0**	**0**	**204,135**
Unencumbered Cash Balance, Dec 31	154,507	165,964	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	204,135
		Tax Required	0
	Delinquency Computation % Rate		0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	0					
Total	0	0	0	0	0	0

County Treas MVT Estimate 0
County Treas RVT Estimate 0
County Treas 16/20M Estimate 0
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 0

MVT Factor 0.00000
RVT Factor 0.00000
16/20M Factor 0.00000
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Riley County
Special District Name: Konza Water District Fund

FUND PAGE

Adopted Budget for **Konza Water District Fund**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	33,368	29,071	22,520
Ad Valorem Tax			xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Charges for Services	95,706	89,000	89,000
Water/Sewer Deposits	600	1,200	1,200
Interest on Idle Funds			
Total Receipts	**96,306**	**90,200**	**90,200**
Resources Available:	**129,674**	**119,271**	**112,720**
Expenditures:			
Contractual	47,418	52,450	57,120
Commodities	53,185	44,301	55,600
Capital	0	0	0
Transfer to Konza Reserve	0	0	0
Cash Reserve (2026 column)			
Total Expenditures	**100,603**	**96,751**	**112,720**
Unencumbered Cash Balance, Dec 31	29,071	22,520	xxxxxxxxxxxxxx

Non-Appropriated Balance	
Total Expenditures and Non-Appropriated Balance	112,720
Tax Required	0
Delinquency Computation % Rate	0
Amount of 2025 Ad Valorem Tax	0

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	0					
Total	0	0	0	0	0	0

County Treas MVT Estimate	0				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.00000				
RVT Factor		0.00000			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Riley County
Special District Name: Konza Water Reserve Fund

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	234,795	234,795	230,296
Ad Valorem Tax			xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfers In	0	0	0
Interest on Idle Funds			
Total Receipts	**0**	**0**	**0**
Resources Available:	**234,795**	**234,795**	**230,296**
Expenditures:			
Contractual	0	4,499	100,000
Commodities	0	0	100,000
Capital	0	0	30,296
Cash Reserve (2026 column)			
Total Expenditures	**0**	**4,499**	**230,296**
Unencumbered Cash Balance, Dec 31	234,795	230,296	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	230,296
		Tax Required	0
	Delinquency Computation % Rate		0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	0					
Total	0	0	0	0	0	0

County Treas MVT Estimate	0
County Treas RVT Estimate	0
County Treas 16/20M Estimate	0
County Treas Commercial Vehicle Tax Estimate	0
County Treas Watercraft Tax Estimate	0

MVT Factor	0.00000
RVT Factor	0.00000
16/20M Factor	0.00000
Commercial Vehicle Factor	0.00000
Watercraft Factor	0.00000

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Riley County
Special District Name: Deep Creek Sewer Fund

FUND PAGE

Adopted Budget for **Deep Creek Sewer Fund**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	6,629	6,260	5,909
Ad Valorem Tax			xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Miscellaneous Collections	8,294	7,896	8,976
Water/Sewer Deposits	75	150	150
Interest on Idle Funds			
Total Receipts	**8,369**	**8,046**	**9,126**
Resources Available:	**14,998**	**14,306**	**15,035**
Expenditures:			
Contractual	8,738	8,397	11,350
Commodities	0	0	750
Capital Outlay	0	0	0
Transfer to Reserve	0	0	2,935
Cash Reserve (2026 column)			
Total Expenditures	**8,738**	**8,397**	**15,035**
Unencumbered Cash Balance, Dec 31	6,260	5,909	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	15,035
		Tax Required	0
		Delinquency Computation % Rate	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	0					
Total	0	0	0	0	0	0

County Treas MVT Estimate	0				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.00000				
RVT Factor		0.00000			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Riley County
Special District Name: Deep Creek Reserve Fund

FUND PAGE

Adopted Budget for **Deep Creek Reserve Fund**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	33,028	35,142	37,467
Ad Valorem Tax			xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Miscallenous Collections	4,515	4,752	5,016
Transfers In	0	0	2,935
Interest on Idle Funds			
Total Receipts	4,515	4,752	7,951
Resources Available:	37,543	39,894	45,418
Expenditures:			
Contractual	2,401	2,427	12,500
Commodities	0	0	12,500
Capital Outlay	0	0	20,418
Cash Reserve (2026 column)			
Total Expenditures	2,401	2,427	45,418
Unencumbered Cash Balance, Dec 31	35,142	37,467	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	45,418
		Tax Required	0
		Delinquency Computation % Rate	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	0					
Total	0	0	0	0	0	0

County Treas MVT Estimate	0				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.00000				
RVT Factor		0.00000			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Riley County
Special District Name: Mertz/McGehee Drainage Fund

FUND PAGE

Adopted Budget for **Mertz/McGehee Drainage Fund**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	6,183	6,183	6,183
Ad Valorem Tax			xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Miscellaneous Collections	0	0	0
Interest on Idle Funds			
Total Receipts	**0**	**0**	**0**
Resources Available:	**6,183**	**6,183**	**6,183**
Expenditures:			
Contractual	0	0	6,183
Cash Reserve (2026 column)			
Total Expenditures	**0**	**0**	**6,183**
Unencumbered Cash Balance, Dec 31	6,183	6,183	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	6,183
		Tax Required	0
		Delinquency Computation % Rate	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	0					
Total	0	0	0	0	0	0

County Treas MVT Estimate	0				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.00000				
RVT Factor		0.00000			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Riley County
Special District Name: Carson Sewer Fund

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	85,923	64,720	67,828
Ad Valorem Tax	3,786	3,933	xxxxxxxxxxxxxx
Delinquent Tax	31		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Misc Collection	34,649	35,000	34,500
Interest on Idle Funds			
Total Receipts	**38,466**	**38,933**	**34,500**
Resources Available:	**124,389**	**103,653**	**102,328**
Expenditures:			
Contractual	14,669	20,825	43,050
Commodities	0	0	0
Capital Outlay	0	0	38,211
Transfer Out	45,000	15,000	25,000
Cash Reserve (2026 column)			
Total Expenditures	**59,669**	**35,825**	**106,261**
Unencumbered Cash Balance, Dec 31	64,720	67,828	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	106,261
		Tax Required	3,933
		Delinquency Computation % Rate	0
		Amount of 2025 Ad Valorem Tax	3,933

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	0					
Total	0	0	0	0	0	0

County Treas MVT Estimate	0				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.00000				
RVT Factor		0.00000			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Riley County
Special District Name: Carson Reserve Fund

FUND PAGE

Adopted Budget for **Carson Sewer Reserve Fund**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	45,799	95,117	95,117
Ad Valorem Tax			xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Miscellaneous Collections	4,318	0	0
Transfers In	45,000	15,000	25,000
Interest on Idle Funds			
Total Receipts	**49,318**	**15,000**	**25,000**
Resources Available:	**95,117**	**110,117**	**120,117**
Expenditures:			
Contractual	0	15,000	30,000
Commodities	0	0	30,000
Capital Outlay	0	0	60,117
Cash Reserve (2026 column)			
Total Expenditures	**0**	**15,000**	**120,117**
Unencumbered Cash Balance, Dec 31	95,117	95,117	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	120,117
		Tax Required	0
	Delinquency Computation % Rate		0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	0					
Total	0	0	0	0	0	0

County Treas MVT Estimate: 0
County Treas RVT Estimate: 0
County Treas 16/20M Estimate: 0
County Treas Commercial Vehicle Tax Estimate: 0
County Treas Watercraft Tax Estimate: 0

MVT Factor: 0.00000
RVT Factor: 0.00000
16/20M Factor: 0.00000
Commercial Vehicle Factor: 0.00000
Watercraft Factor: 0.00000

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Riley County
Special District Name: University Park Lagoon - 390

FUND PAGE

Adopted Budget for **University Park Lagoon**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	197,238	93,834	884,717
Ad Valorem Tax			xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Temp Notes	0		
Grant		1,212,210	
Interest on Idle Funds			
Total Receipts	**0**	**1,212,210**	**0**
Resources Available:	**197,238**	**1,306,044**	**884,717**
Expenditures:			
Principal	10,000	275,000	470,000
Interest	11,601	5,500	7,500
Contractual	81,803	140,827	407,217
Cash Reserve (2026 column)			
Total Expenditures	**103,404**	**421,327**	**884,717**
Unencumbered Cash Balance, Dec 31	93,834	884,717	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	884,717
		Tax Required	0
	Delinquency Computation % Rate		0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	0					
Total	0	0	0	0	0	0

County Treas MVT Estimate	0				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.00000				
RVT Factor		0.00000			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Riley County
Special District Name: High Plains Ranch Benefit District

FUND PAGE

Adopted Budget for **High Plains Ranch Benefit District**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	1,969	1,969	1,969
Ad Valorem Tax			xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Special Assessments	0	0	0
Interest on Idle Funds			
Total Receipts	**0**	**0**	**0**
Resources Available:	**1,969**	**1,969**	**1,969**
Expenditures:			
Contractual	0	0	1,969
Capital Outlay	0	0	0
Principal	0	0	0
Interest	0	0	0
Cash Reserve (2026 column)			
Total Expenditures	**0**	**0**	**1,969**
Unencumbered Cash Balance, Dec 31	1,969	1,969	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	1,969
		Tax Required	0
	Delinquency Computation % Rate		0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	0					
Total	0	0	0	0	0	0

County Treas MVT Estimate 0
County Treas RVT Estimate 0
County Treas 16/20M Estimate 0
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 0

MVT Factor 0.00000
RVT Factor 0.00000
16/20M Factor 0.00000
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Riley County
Special District Name: Lakeside Heights Sewer Capital Reserve

FUND PAGE

Adopted Budget for **Lakeside Heights Sewer Capital Reserve**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	4,994	5,729	5,143
Ad Valorem Tax			xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Miscellaneous Collections	735	720	720
Interest on Idle Funds			
Total Receipts	**735**	**720**	**720**
Resources Available:	**5,729**	**6,449**	**5,863**
Expenditures:			
Contractual	0	1,306	1,500
Commodities	0	0	1,500
Capital Outlay	0	0	863
Transfer to Operating Fund	0	0	2,000
Cash Reserve (2026 column)			
Total Expenditures	**0**	**1,306**	**5,863**
Unencumbered Cash Balance, Dec 31	5,729	5,143	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	5,863
		Tax Required	0
	Delinquency Computation % Rate		0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	0					
Total	0	0	0	0	0	0

County Treas MVT Estimate 0
County Treas RVT Estimate 0
County Treas 16/20M Estimate 0
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 0

MVT Factor 0.00000
RVT Factor 0.00000
16/20M Factor 0.00000
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Riley County
Special District Name: Keats Sewer Capital Project

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	416	(33,847)	1,753,943
Ad Valorem Tax			xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
State Grants	44,847	2,537,790	0
Temp Notes	0	0	618,000
Federal Grant	0	0	492,000
Interest on Idle Funds			
Total Receipts	**44,847**	**2,537,790**	**1,110,000**
Resources Available:	**45,263**	**2,503,943**	**2,863,943**
Expenditures:			
Contractual Services	79,110	750,000	2,863,943
Cash Reserve (2026 column)			
Total Expenditures	**79,110**	**750,000**	**2,863,943**
Unencumbered Cash Balance, Dec 31	(33,847)	1,753,943	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	2,863,943
		Tax Required	0
	Delinquency Computation % Rate		0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	0					
Total	0	0	0	0	0	0

County Treas MVT Estimate	0				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.00000				
RVT Factor		0.00000			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Riley County
Special District Name: Lakeside Heights Sewer District

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	1,875	1,212	1,126
Ad Valorem Tax			xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfers In	836		2,000
Misc Collection		576	576
Interest on Idle Funds			
Total Receipts	**836**	**576**	**2,576**
Resources Available:	**2,711**	**1,788**	**3,702**
Expenditures:			
Contractual	1,499	662	3,100
Commodities	0	0	602
Cash Reserve (2026 column)			
Total Expenditures	**1,499**	**662**	**3,702**
Unencumbered Cash Balance, Dec 31	1,212	1,126	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	3,702
		Tax Required	0
	Delinquency Computation % Rate		0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	0					
Total	0	0	0	0	0	0

County Treas MVT Estimate	0				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.00000				
RVT Factor		0.00000			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Riley County
Special District Name: Fairmont Heights Capital Project

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	0	6,653	6,653
Ad Valorem Tax			xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Special Assessments	6,653	0	0
Interest on Idle Funds			
Total Receipts	**6,653**	**0**	**0**
Resources Available:	**6,653**	**6,653**	**6,653**
Expenditures:			
Contractual Services	0	0	6,653
Cash Reserve (2026 column)			
Total Expenditures	**0**	**0**	**6,653**
Unencumbered Cash Balance, Dec 31	6,653	6,653	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	6,653
		Tax Required	0
	Delinquency Computation % Rate		0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	0					
Total	0	0	0	0	0	0

County Treas MVT Estimate	0				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.00000				
RVT Factor		0.00000			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

RESOLUTION NO. 090425-36

A RESOLUTION OF THE COUNTY OF RILEY, KANSAS TO LEVY A PROERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE OF RILEY COUNTY FIRE DISTRICT NO. 1;

WHEREAS, the Revenue Neutral Rate for Riley County Fire District No. 1 was calculated as 7.875 mills by the Riley County Clerk; and

WHEREAS, the budget proposed by the Riley County Fire District No. 1 will require the levy of a property tax exceeding the Revenue Neutral Rate; and

WHEREAS, the Riley County Board of County Commissioners, sitting as the governing body of Riley County Fire District No. 1, held a hearing on September 4, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Riley County Board of County Commissioners, sitting as the governing body of the Riley County Fire District No. 1, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE RILEY COUNTY BOARD OF COUNTY COMMISSIONERS, SITTING AS THE GOVERNING OBDY OF RILEY COUNTY FIRE DISTRICT NO. 1:

Riley County Fire District No. 1 shall levy a property tax exceeding the Revenue Neutral Rate of 7.875 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Riley County Board of County Commissioners, sitting as the governing body of Riley County Fire District No. 1.

A Roll Call Vote of the Riley County Commissioners To Levy a Property Tax Exceeding the Revenue Neutral Rate

Governing Body Member	Yes	No	No Vote
Kathryn Focke	X		
Greg McKinley	X	X	
John Ford			
TOTAL	2	1	

ADOPTED this 4th day of September 2025 and SIGNED by the Governing Body.

THE BOARD OF COMMISSIONERS OF RILEY COUNTY, KANSAS, SITTING AS THE GOVERNING BODY OF RILEY COUNTY FIRE DISTRICT NO. 1

Greg McKinley, Chairman

Kathryn Focke, Vice Chair

John Ford, Member

(Seal)

ATTEST:

Rich Vargo, Riley County Clerk

RESOLUTION NO. 090425-37

A RESOLUTION OF THE COUNTY OF RILEY, KANSAS TO LEVY A PROERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County of Riley was calculated as 36.821 mills by the Riley County Clerk; and

WHEREAS, the budget proposed by the Riley County Board of County Commissioners of the County of Riley will require the levy of a property tax exceeding the Revenue Neutral Rate; and

WHEREAS, the Riley County Board of County Commissioners held a hearing on September 4, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Riley County Board of County Commissioners of the County of Riley, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE RILEY COUNTY BOARD OF COUNTY COMMISSIONERS:

Riley County shall levy a property tax exceeding the Revenue Neutral Rate of 36.821 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Riley County Board of County Commissioners.

A Roll Call Vote of the Riley County Commissioners To Levy a Property Tax Exceeding the Revenue Neutral Rate

Governing Body Member	Yes	No	No Vote
Kathryn Focke	X		
Greg McKinley	X		
John Ford	X		
TOTAL	3	0	

ADOPTED this 4th day of September 2025 and SIGNED by the Governing Body.

THE BOARD OF COMMISSIONERS OF RILEY COUNTY, KANSAS

Greg McKinley, Chairman

Kathryn Focke, Vice Chair

John Ford, Member

(Seal)

ATTEST:

Rich Vargo, Riley County Clerk

State of Kansas
County

Riley County

2026

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 A.M. 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 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 for 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	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 Department	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
Special Alcohol Program 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		
Register 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		
Capital Improvements Fund - 145	2,975,713		15,548,840		24,251,773		
Road & Bridge 1/2 Cent Sales Tax - 157	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 - Fun			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 ADSAP - 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 Appropriation - 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 Carryover - 2012	285				9,189		
Juvenile Services Carryover - 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		xxxxxxxxxxxxxxxxx		
Assessed Valuation	793,861,493		825,416,334		853,082,332		

Outstanding Indebtedness, January 1,

	2023	2024	2025
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

COUNTY CLERK Seal RILEY COUNTY, KANSAS

Riley County 2026

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 Estimated Tax Rate*	*Revenue Neutral Rate**	July 1, 2025 Estimated Valuation
Rural Fire District - 183	1,372,400	7.715	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	129,467	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	9,921	0.000	61,088	0.000	105,518	0		*0.000*	0
Valleywood Combined Operations	35,364	12.446	24,857	11.987	70,471	22,714	11.749	*11.749*	1,933,258
Valleywood Combined Reserve	0	0.000	0	0.000	204,195	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	55,825	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	103,464	0.000	421,327	0.000	884,717	0		*0.000*	0
High Plains Ranch Benefit District	0	0.000	0	0.000	1,949	0		*0.000*	0
Lakeside Heights Sewer Capital 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	4,568	1.373	4,306	2,665	1.508	*1.508*	1,767,486
Bellegard 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	11,364	0.540	14,116	0.501	20,238	10,079	0.493	*0.493*	20,455,213
Fancy Creek Cemetery	11,152	1.821	16,435	1.719	17,319	10,690	1.774	*1.774*	6,026,981
Lasita Cemetery	1,600	0.682	4,622	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	5,943	2.304	6,009	4,236	2.528	*2.528*	1,675,597
Swede Creek Cemetery	1,209	0.899	9,668	0.926	3,719	1,368	0.979	*0.979*	1,396,864
Wallsburg 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*	12,262,854

*Tax rates are expressed in mills

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

County Clerk

COUNTY CLERK Page No. Seal RILEY COUNTY, KANSAS

64

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