CERTIFICATE.

To the Clerk of Riley, State of Kansas

We, the undersigned, officers of

City of Manhattan

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures 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	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16.2064 Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine Joint Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	6	49,525,595	9,060,100	12.111
Debt Service	10-113		40,409,765	496,500	0.664
Library	12-1220		3,430,750	3,215,321	4.298
106 Employee Benefit	12-16, 102		6,073,579	2,180,000	2.914
107 Fire Equipment Reserve	12-1109		1,488,308	824,000	1.101
108 KP&F	74-4967		1,574,100	1,094,000	1.462
109 General Improvements	79-1950a		350,000		
110 Industrial Promotion	12-161 Th				
112 Library Employee Benefit	12-1220		850,000	751,460	1.005
113 Park Development	79-1950a				
124 Riley County Police Dept	19-4443		24,624,922	23,153,344	30.951
Special Highway			4,430,000		
102 City University			745,000		
103 Aggieville BID			76,000		
104 Downtown BID			109,805		
105 Economic Development			7,878,613		
114 Recreation & Trails			6,250,000		
115 Sales Tax			7,800,000		
116 Special Alcohol			800,000		
117 Special Park & Recreation			1,900,000		
119 Special Sunset Zoo			919,500		
121 Tourism & Convention			2,885,000		
127 Downtown Redevelopment TIF			2,887,000		
129 Special Street Maintenance			6,700,000		
130 Risk Management Reserve			148,000		
134 Equipment Reserve			65,000		
135 Parking Management			704,050		
501 Water			29,891,900		
521 Wastewater			28,161,000		
531 Stormwater			8,852,100		
601 Fleet Management			1,871,450		
608 IT Management Fund			3,794,371		
Totals		xxxx	243,823,031	40,735,225	54.500
Budget Hearing Notice				Final County Assessed Valuation	County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
NHR Hearing Notice				Riley	682,540,941
Neighborhood Revitalization Rebate				Pottawatomie	65,532,163
				0	
				0	
				No. 1 2025 Total Assessed Valuation	748,073,104

Revenue Neutral Rate	51.136
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Attested by

Address

Email

Karen McCulloch, Mayor

Daniel Dulin, City Manager

Chelsea Johnson, Assistant City Clerk

Dated 11-25 2025

County Clerk

Governing Body

COUNTY CLERK Seal RILEY COUNTY, KANSAS

CPA Summary

City of Manhattan

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	8,570,714	562,063	3,345	528	17,522	2,483
Debt Service	478,000	31,347	187	30	977	139
Library	3,078,000	201,853	1,201	190	6,293	892
106 Employee Benefit	2,100,158	137,727	819	130	4,294	609
107 Fire Equipment Res	794,384	52,095	310	49	1,624	230
108 KP&F	1,053,663	69,099	411	65	2,154	305
109 General Improveme						
110 Industrial Promotion						
112 Library Employee B	710,000	46,561	277	44	1,452	206
113 Park Development						
124 Riley County Police	21,517,823	1,411,125	8,396	1,328	43,993	6,236
TOTAL	38,302,742	2,511,870	14,946	2,364	78,309	11,100

County Treas Motor Vehicle Estimate 2,511,870

County Treas Recreational Vehicle Estimate 14,946

County Treas 16/20M Vehicle Estimate 2,364

County Treas Commercial Vehicle Tax Estimate 78,309

County Treas Watercraft Tax Estimate 11,100

Motor Vehicle Factor 0.06558

Recreational Vehicle Factor 0.00039

16/20M Vehicle Factor 0.00006

Commercial Vehicle Factor 0.00204

Watercraft Factor 0.00029

City of Manhattan 2026

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 Fund	Parking Services	455,069	0	394,058	K.S.A. 12-1, 118
General Fund	Riley County Police Dept	368,306	0	0	K.S.A. 19-4443
General Fund	Capital Project	39,103	0	0	K.S.A. 12-6a16.
Capital Project	General Fund	3,889,179	0	100,000	K.S.A. 12-1, 118
City/University	Capital Project	0	500,000	0	K.S.A. 12-1, 118
City/University	Bond & Interest	500,000	0	500,000	K.S.A. 12-1, 118
Economic Development	General Fund	200,000	250,000	250,000	Ord. No. 7369
Economic Development	Bond & Interest	3,077,235	1,300,000	0	Ord. No. 7369
Economic Development	Capital Project	687,800	0	0	K.S.A. 12-1, 118
Fire Equipment Reserve	Bond & Interest	0	0	51,895	K.S.A. 12-110b
Sales Tax	Employee Benefit	4,652,890	3,725,000	3,725,000	Ord. No. 3965
Sales Tax	KP&F	478,987	400,000	400,000	Ord. No. 3965
Sales Tax	General Improvement	66,983	65,000	65,000	Ord. No. 3965
Sales Tax	General Fund	3,306,456	3,210,000	3,410,000	Ord. No. 3965
Library Fund	Bond & Interest	133,500	133,000	132,250	Ord. No. 7369
Park Development	Special Revenue	0	1,025	0	Ord No. 4088
Special Park & Rec	General Fund	260,000	260,000	260,000	K.S.A. 12-1, 118
Special Park & Rec	Bond & Interest	0	80,000	80,000	K.S.A. 12-1, 118
Special Park & Rec	Capital Project	348,956	187,360	102,000	K.S.A. 12-1, 118
Special Street & Highway	Bond & Interest	196,920	176,924	265,716	K.S.A. 12-1, 118
Special Street & Highway	Capital Project	2,697,952	599,660	1,165,500	K.S.A. 12-1, 118
Special Sunset Zoo	Capital Project	2,363	0	0	Ord. No. 4558
Tourism & Convention	General Fund	1,500,000	200,666	578,000	Charter Ord. No. 46
Tourism & Convention	Bond & Interest	523,412	318,334	482,300	Charter Ord. No. 46
Tourism & Convention	Special Revenue	1,995	0	0	Charter Ord. No. 46
Tourism & Convention	Capital Project	215,163	250,000	0	Charter Ord. No. 46
Capital Improvement	Capital Project	85,016	55,000	270,000	S.A. 12-1, 118, Charter Ord. No 6526
Special Street Maintenance	Bond & Interest	33,750	0	35,250	K.S.A. 12-1, 118
Special Street Maintenance	Capital Project	190,198	0	1,200,000	K.S.A. 12-1, 118
Capital Project	Special Street Maintenance	243,650	0	0	K.S.A. 12-1, 118
Bond & Interest	Capital Project	894,700	0	300,000	K.S.A. 10-113
Bond & Interest	Trust & Agency (non-budgeted)	80,225	0	85,000	K.S.A. 10-113
Water	Capital Project	664,823	2,381,744	2,221,388	K.S.A. 12-825d
Water	General Fund	1,275,000	1,975,000	1,974,289	K.S.A. 12-825d
Water	Bond & Interest	1,148,337	1,285,836	2,100,944	K.S.A. 12-825d
Water	Stormwater	6,350	6,350	6,350	K.S.A. 12-825d
Water	Trust & Agency (non-budgeted)	62,000	135,000	62,000	K.S.A. 12-825d
Water	Special Revenue	27,198	27,198	27,198	K.S.A. 12-1,117
Wastewater	General Fund	1,275,000	1,975,000	1,995,189	K.S.A. 12-825d
Wastewater	Bond & Interest	838,750	880,274	1,108,594	K.S.A. 12-825d
Wastewater	Capital Project	173,911	572,669	354,000	K.S.A. 12-825d
Wastewater	Trust & Agency (non-budgeted)	62,000	73,000	73,000	K.S.A. 12-825d
Wastewater	Special Revenue	37,802	37,803	37,803	K.S.A. 12-1,117
Stormwater	Bond & Interest	1,748,138	3,238,544	1,976,636	K.S.A. 12-825d
Stormwater	Capital Project	2,001,169	1,669,518	2,479,875	K.S.A. 12-825d
Recreation & Trails	Capital Project	4,301,266	6,108,813	4,258,813	K.S.A. 12-1, 118
Capital Project	Bond & Interest	765,314	90,250	92,700	K.S.A. 10-113
Trust & Agency (non-budgeted)	Bond & Interest	342,407	300,000	300,000	K.S.A. 10-113
GO Proceeds (non-budgeted)	Bond & Interest	60,340	0	0	K.S.A. 10-113
	Totals	39,919,613	32,468,968	32,920,748	
	Adjustments*				
	Adjusted Totals	39,919,613	32,468,968	32,920,748	

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

City of Manhattan 2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
G.O. Series 2011A	12/1/2011	11/1/2031	2.0% to 3.75%	10,535,000	910,000	5/1-11/1	11/1	31,500	115,000	27,906	120,000
G.O. Series 2012A	6/1/2012	11/1/2032	1.5% to 3.75%	1,465,000	565,000	5/1-11/1	11/1	18,195	85,000	15,645	85,000
G.O. Series 2012B	12/20/2012	11/1/2032	2.0% to 4.0%	12,885,000	1,670,000	5/1-11/1	11/1	36,700	465,000	27,400	475,000
G.O. Series 2012C Refunding	12/20/2012	11/1/2026	2.0% to 4.0%	4,895,000	880,000	5/1-11/1	11/1	26,400	430,000	13,500	450,000
G.O. Series 2013A	12/1/2013	11/1/2033	3.0% to 4.0%	6,400,000	415,000	5/1-11/1	11/1	17,925	45,000	16,463	45,000
G.O. Series 2014A	6/2/2014	11/1/2034	2.0% to 5.0%	12,310,000	5,535,000	5/1-11/1	11/1	172,706	485,000	160,581	495,000
G.O. Series 2014B	6/2/2014	11/1/2034	3.0% to 4.25%	9,685,000	5,645,000	5/1-11/1	11/1	223,519	475,000	208,081	490,000
G.O. Series 2014C	12/8/2014	11/1/2034	2.0% to 3.375%	3,940,000	2,010,000	5/1-11/1	11/1	63,338	175,000	58,088	180,000
G.O. Series 2015A Refunding & Improvements	12/7/2015	11/1/2035	2.0% to 5.0%	5,475,000	1,385,000	5/1-11/1	11/1	45,651	165,000	37,401	105,000
G.O Series 2015B Refunding	12/7/2015	11/1/2027	2.0% to 5.0%	4,805,000	1,665,000	5/1-11/1	11/1	55,650	570,000	32,850	595,000
G.O Series 2016A Refunding & Improvements	6/6/2016	11/1/2036	2.0% to 5.0%	18,050,000	9,850,000	5/1-11/1	11/1	266,831	1,845,000	174,581	1,935,000
G.O. Series 2016B	12/5/2016	11/1/2036	2.0% to 3.5%	2,065,000	885,000	5/1-11/1	11/1	27,924	160,000	23,124	165,000
G.O. Series 2017A	6/5/2017	11/1/2037	2.0% to 3.25%	1,235,000	870,000	5/1-11/1	11/1	27,013	55,000	25,363	55,000
G.O. Series 2017B Subject to AMT	6/5/2017	11/1/2037	3.0% to 3.5%	3,075,000	2,205,000	5/1-11/1	11/1	71,550	140,000	67,350	145,000
G.O. Series 2017C Taxable	6/5/2017	11/1/2047	3.0% to 4.1%	1,075,000	915,000	5/1-11/1	11/1	34,790	25,000	34,040	25,000
G.O. Series 2017D Refunding & Improvements	12/15/2017	11/1/2037	3.0% to 5.0%	9,230,000	2,585,000	5/1-11/1	11/1	114,250	585,000	85,000	610,000
G.O. Series 2018A	6/4/2018	11/1/2038	3.0% to 5.0%	17,630,000	11,775,000	5/1-11/1	11/1	478,618	1,155,000	420,868	1,215,000
G.O. Series 2019A	6/4/2019	11/1/2039	3.0% to 5.0%	11,780,000	8,490,000	5/1-11/1	11/1	354,169	695,000	319,419	735,000
G.O. Series 2019B	6/4/2019	11/1/2034	2.20% to 5.0%	3,720,000	2,640,000	5/1-11/1	11/1	74,193	235,000	68,553	240,000
G.O. Series 2020A Refunding & Improvements	6/15/2020	11/1/2040	2.85%	18,670,000	12,085,000	5/1-11/1	11/1	344,423	1,140,000	311,933	1,180,000
G.O. Series 2020B Refunding	9/15/2020	11/1/2030	3.00%	1,690,000	1,080,000	5/1-11/1	11/1	32,400	165,000	27,450	175,000
G.O. Series 2021A	6/7/2021	11/1/2041	2.0% to 4.0%	4,940,000	4,115,000	5/1-11/1	11/1	125,000	290,000	116,300	295,000
G.O. Series 2022A	6/6/2022	11/1/2042	4.0% to 5.0%	2,100,000	1,855,000	5/1-11/1	11/1	86,875	130,000	80,375	135,000
G.O. Series 2023A	6/5/2023	11/1/2043	4.0% to 5.0%	27,545,000	25,550,000	5/1-11/1	11/1	1,266,500	2,095,000	1,161,750	2,210,000
G.O. Series 2023B	6/5/2023	11/1/2043	4.35% to 5.0%	8,965,000	8,490,000	5/1-11/1	11/1	411,495	500,000	386,495	520,000
G.O. Series 2024A Refunding & Improvements	6/14/2024	11/1/2044	4.00% to 5.50%	11,995,000	11,995,000	5/1-11/1	11/1	614,025	700,000	579,025	735,000
G.O. Series 2025A	6/12/2025	11/1/2044		44,580,000	0	5/1-11/1	11/1	850,246	0	2,202,075	2,060,000
Total G.O. Bonds					**126,065,000**			**5,871,886**	**12,925,000**	**6,681,616**	**15,475,000**
Revenue Bonds:											
Transportation Development District Sales Tax Revenue Bonds (Series 2010)	12/1/2010	12/1/2032	2.00% to 5.40%	5,610,000	3,285,000	6/1-12/1	12/1	162,775	295,000	149,500	315,000
Senior Lien TIF Special Obligation Revenue Bonds (Series 2009A)	12/1/2009	12/1/2026	3.00% to 5.00%	21,220,000	3,050,000	6/1-12/1	12/1	73,417	3,050,000	0	0
Subordinate Lien TIF Special Obligation Revenue Bonds (Series 2009B)	12/1/2009	12/1/2027	7.50%	4,160,000	4,130,000	6/1-12/1	12/1	0	0	0	0
Taxable Sales Tax Special Obligation Revenue Bonds (STAR Bonds Series 2022-01)	6/29/2022	6/1/2027	2.375% to 4.000%	24,975,000	3,490,000	6/1-12/1	6/1	93,300	2,315,000	47,000	0
Total Revenue Bonds					**13,955,000**			**329,492**	**5,660,000**	**196,500**	**315,000**
Other:											
2021-02	9/15/2021	6/15/2025	0.40%	25,765,000	24,000,000	6/15-12/15	6/15	48,000	24,000,000	0	0
2021-03	12/15/2021	6/15/2025	0.375% to 0.80%	16,320,000	720,000	6/15-12/15	6/15	2,880	720,000	0	0
2022-01	3/15/2022	6/15/2025	1.75%	17,740,000	17,410,000	6/15-12/15	6/15	152,337	17,410,000	0	0
2022-02	6/15/2022	6/15/2025	2.00% to 3.00%	10,985,000	3,585,000	6/15-12/15	6/15	53,775	3,585,000	0	0
2022-03	12/22/2022	06/15/2024-06/15/2026		11,630,000	11,345,000	6/15-12/15	6/15	340,350	0	170,175	11,345,000
2023-01	6/15/2023	6/15/2026	3.75% to 4.00%	11,255,000	5,495,000	6/15-12/15	6/15	187,300	1,625,000	77,400	3,870,000
2023-02	9/15/2023	6/15/2027	3.50%	5,820,000	5,390,000	6/15-12/15	6/15	187,075	90,000	184,013	85,000
2023-03	12/15/2023	6/15/2027	4.00%	9,460,000	8,720,000	6/15-12/15	6/15	334,000	740,000	304,400	740,000
2024-01	6/14/2024	6/15/2027	5.00%	2,640,000	2,640,000	6/15-12/15	6/15	100,400	260,000	90,200	250,000
2024-02	12/11/2024	6/15/2028	1.38%	54,370,000	54,370,000	6/15-12/15	6/15	2,748,706	0	2,718,500	0
2025-01	6/15/2025	6/15/2028	3.97%	27,885,000	0	6/15-12/15	6/15	548,166	0	1,103,775	300,000
Kansas Water Pollution Control Revolving Loan (1746-02)	10/19/2009	9/1/2031	2.72%	39,506,000	14,586,775	3/1-9/1	3/1-9/1	383,801	1,918,792	331,255	1,971,338
Kansas Water Pollution Control Revolving Loan (1786-01)	1/18/2010	3/1/2031	2.55%	1,537,000	572,947	3/1-9/1	3/1-9/1	14,130	75,761	12,186	77,705
Kansas Water Pollution Control Revolving Loan (2064-01)	7/15/2019	9/1/2039	2.38%	3,750,000	2,935,833	3/1-9/1	3/1-9/1	68,897	164,986	64,947	168,936
Kansas Public Water Supply Loan (2462)	11/15/2007	8/1/2031	3.63%	17,975,861	8,266,058	2/1-8/1	2/1-8/1	291,266	977,614	255,456	1,013,424
Kansas Public Water Supply Loan (2720)	9/12/2011	8/1/2033	2.62%	506,899	193,650	2/1-8/1	2/1-8/1	4,948	19,345	4,438	19,855
Kansas Public Water Supply Loan (2743)	12/21/2011	2/1/2025	2.43%	2,480,865	81,261	2/1-8/1	2/1-8/1	987	81,261	0	0
Kansas Public Water Supply Loan (2895)	2/22/2016	2/1/2038	2.13%	7,326,270	3,355,469	2/1-8/1	2/1-8/1	70,369	208,081	65,914	212,537
Total Other					**163,666,993**			**5,537,387**	**51,875,840**	**5,382,659**	**20,053,795**
Total Indebtedness					**303,686,993**			**11,738,765**	**70,460,840**	**12,260,775**	**35,843,795**

City of Manhattan 2026

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 As Beginning of 2025	Payments Due 2025	Payments Due 2026
Quint Pumper Truck	1/29/2016	121	2.35%	950,000	208,071	107,757	107,757
Fire Truck	1/23/2019	109	3.12%	953,091	456,132	122,992	122,992
Peace Memorial Roof	11/22/2019	75	2.59%	205,774	92,982	32,613	32,613
Airfield Lighting	2/18/2020	60	2.68%	28,013	5,884	6,041	6,041
State Bid Vehicles (11)	2/18/2020	84	1.98%	237,934	105,702	36,638	36,638
Airport Deicer Trailer	3/17/2020	59	2.07%	42,854	8,885	9,069	9,069
Fire Radios	2/18/2020	84	2.01%	462,773	205,576	71,291	71,291
Chipper Truck	5/19/2020	81	2.17%	55,461	24,775	8,710	8,710
Four (4) 2020 Three Quarter Ton 4WD Standard Cab Pickup Truck	4/7/2020	82	2.19%	127,058	56,465	19,652	19,652
5 vehicles at 5 years	4/7/2020	58	2.07%	257,148	53,242	54,406	54,406
5 vehicles at 5 years	4/7/2020	58	2.07%	60,670	12,562	12,710	12,710
(2) Incident Command Vehicles	4/7/2020	58	2.07%	69,784	14,449	14,748	14,748
5 vehicles at 5 years	4/7/2020	58	2.07%	87,345	18,084	18,508	18,508
Street Sweeper	5/18/2021	45	1.34%	232,612	59,085	59,854	59,854
Truck-Mounted Sewer Jet	6/1/2021	44	1.26%	189,842	48,130	48,736	48,736
1.5 Ton Pickup Truck	8/17/2021	42	1.24%	109,586	27,704	28,047	28,047
Repl 1992 Fire Truck	9/21/2021	126	1.46%	1,050,000	855,900	114,135	114,135
New John Deere Model 5090E Tractor	5/17/2022	45	3.14%	41,264	21,054	11,025	11,025
Fire Rescue Equipment	9/6/2022	41	3.52%	139,791	70,728	37,242	37,242
John Deere Wide Area Mower	9/20/2022	53	3.71%	66,001	50,963	18,263	18,263
2022 Midsize SUV Vehicle	10/4/2022	52	4.11%	21,270	16,450	5,940	5,940
2022 Full Size SUV Vehicle	10/4/2022	52	4.11%	52,750	40,795	14,731	14,731
Upgrade Fire Alerting System	10/4/2022	52	3.72%	240,993	145,886	52,291	52,291
Tractor with Cab & Loader	12/6/2022	38	4.50%	69,583	34,919	18,647	18,647
4 Trucks	12/20/2022	37	4.12%	180,487	90,366	47,991	47,991
Building Maintenance Truck	12/20/2022	37	4.12%	58,286	29,183	15,498	15,498
1 Ton Truck - Primary mover for boats	12/20/2022	50	4.27%	72,677	55,756	20,195	20,195
Knuckleboom Truck	12/20/2022	50	4.27%	156,644	120,174	43,527	43,527
Storm Sirens		60	0.05	269,682	0	60,873	60,873
SCBA Equipment		48	0.04	686,468	0	150,725	150,725
				Totals	2,929,902	1,262,855	1,262,855

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

City of Manhattan 2026

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	11,104,044	11,127,324	11,100,000
Receipts:			
Ad Valorem Tax	4,113,937	8,570,714	xxxxxxxxxxxxxxxxxx
Delinquent Tax	44,829	60,000	60,000
Motor Vehicle Tax	311,808	277,137	562,063
Recreational Vehicle Tax	0	1,790	3,345
16/20M Vehicle Tax	0	262	528
Commercial Vehicle Tax	0	9,260	17,522
Watercraft Tax	0	1,416	2,483
Gross Earning (Intangible) Tax	0	0	0
Health Department Taxes	0	0	0
Special Liquor Tax	596,055	585,000	585,000
Compensating Use Tax	1,696,513	1,440,000	1,540,000
Local Sales Tax	8,308,125	7,959,500	8,059,500
Other Taxes & Assessments	14,554	8,000	8,000
Franchise Fees	3,290,115	3,319,646	3,307,511
Other Agencies	98,303	1,000	500
Non-Business Licenses & Permits	445,306	500,800	505,800
Business Licenses & Permits	116,798	120,600	120,600
Services & Sales	3,007,146	3,087,215	3,356,750
Muncipal Court Revenues	1,143,919	1,070,800	1,072,800
Use of Money & Property	1,253,503	1,336,000	1,403,615
Contributions & Other Revenue	395,539	287,500	270,000
Transfer from Capital Project	3,889,179	0	100,000
Transfer from Special Revenue	1,760,000	260,000	760,000
Transfer from Water	1,275,000	1,975,000	1,984,739
Transfer from Wastewater	1,275,000	1,975,000	1,984,739
Transfer from Stormwater	0	0	0
Transfer from Economic Development	200,000	250,000	250,000
Transfer from Sales Tax	3,306,456	3,210,000	3,410,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**36,542,085**	**36,306,640**	**29,365,495**
Resources Available:	**47,646,129**	**47,433,964**	**40,465,495**

City of Manhattan

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual Actual for 2024	Current Year Estimate Estimate for 2025	Proposed Budget Year Year for 2026
Resources Available:	47,646,129	47,433,964	40,465,495
Expenditures:			
General Govt, Communications, Bldg Svcs	1931668	2132466	1030753
Finance, Customer Service	968740	1232126	1099483
Airport	1880534	2087792	2111514
Fire, Animal Shelter	9792405	10757299	10159887
Human Resources	887662	853997	710347
Public Works	3974569	4985720	4870471
Parks & Recreation	10484853	8905511	11639511
Community Development	699672	768384	786639
Legal	647337	718378	770604
Municipal Court	1086791	1140878	1149569
General Services	3046585	1850653	14309839
Outside Services	891405	591610	591610
Joint Maintenance Facility	226584	309150	295368
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	36518805	36333964	49525595
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**36,518,805**	**36,333,964**	**49,525,595**
Unencumbered Cash Balance Dec 31	11,127,324	11,100,000	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	45,296,063	47,352,961	49,525,595
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	49,525,595
		Tax Required	9,060,100
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	9,060,100

CPA Summary

City of Manhattan 2026

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Govt, Communications, Bldg Svcs			
Salaries	1,484,020	1,572,246	899,500
Contractual	396,856	438,097	127,453
Commodities	32,593	31,125	3,300
Commodities CIP	2,701	7,500	500
Capital Outlay	0	68,000	0
Debt Service	15,498	15,498	0
Total	**1,931,668**	**2,132,466**	**1,030,753**
Finance, Customer Service			
Salaries	796,778	1,064,500	881,000
Contractual	170,610	155,876	208,483
Commodities	1,352	7,750	6,000
Commodities CIP	0	4,000	4,000
Capital Outlay		0	
Total	**968,740**	**1,232,126**	**1,099,483**
Airport			
Salaries	1,166,006	1,196,000	1,245,600
Contractual	544,128	681,096	666,489
Commodities	124,392	145,500	152,300
Commodities CIP	7,553	18,000	18,000
Other Charges	7,914	11,060	8,100
Capital Outlay	4,405	10,000	10,000
Debt Service	26,136	26,136	11,025
Total	**1,880,534**	**2,087,792**	**2,111,514**
Fire, Animal Shelter			
Salaries	8,243,635	8,779,450	8,603,288
Contractual	1,227,629	1,481,758	1,078,626
Commodities	294,597	377,800	360,100
Commodities CIP	26,544	66,000	57,000
Debt Service	0	52,291	60,873
Capital Outlay	0	0	0
Total	**9,792,405**	**10,757,299**	**10,159,887**
Human Resources			
Salaries	777,943	683,000	581,000
Contractual	106,465	158,397	121,897
Commodities	3,254	11,100	4,450
Commodities CIP	0	1,500	3,000
Capital Outlay	0	0	0
Total	**887,662**	**853,997**	**710,347**
Public Works			
Salaries	2,607,075	3,542,600	3,576,200
Contractual	887,167	919,520	896,821
Commodities	434,557	400,100	366,950
Commodities CIP	24,916	116,500	19,500
Capital Outlay	3,340	7,000	11,000
Debt Service	17,514	0	0
Total	**3,974,569**	**4,985,720**	**4,870,471**
Parks & Recreation			
Salaries	6,622,823	4,520,307	6,851,060
Contractual	2,468,302	2,821,687	3,084,686
Commodities	864,817	1,170,850	1,211,150
Commodities CIP	64,644	47,300	78,750
Other Charges	0	2,000	2,000
Capital Outlay	250,982	209,000	262,000
Debt Service	166,552	134,367	149,865
Transfers	46,733	0	
Total	**10,484,853**	**8,905,511**	**11,639,511**
Community Development			
Salaries	619,761	684,000	697,600
Contractual	78,278	80,694	87,599
Commodities	1,633	1,690	1,440
Commodities CIP	0	2,000	0
Capital Outlay	0	0	0
Total	**699,672**	**768,384**	**786,639**
Page Total	**30,620,103**	**31,723,295**	**32,408,605**

City of Manhattan 2026

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Legal			
Salaries	595,491	645,000	658,000
Contractual	41,979	52,078	90,704
Commodities	9,483	16,800	17,400
Commodities CIP	384	4,500	4,500
Capital Outlay	0	0	0
Total	**647,337**	**718,378**	**770,604**
Municipal Court			
Salaries	862,324	875,750	887,300
Contractual	201,033	235,828	232,469
Commodities	14,450	17,300	17,800
Commodities CIP	8,984	12,000	12,000
Capital Outlay	0	0	0
Total	**1,086,791**	**1,140,878**	**1,149,569**
General Services			
Salaries	11,379	65,000	12,000
Contractual	1,243,224	1,733,540	2,316,850
Commodities	3,583	9,500	4,250
Commodities CIP	1,393	0	0
Other Charges	9,012	10,000	11,549,126
Capital Outlay	134,449	0	0
Debt Service	32,613	32,613	32,613
Transfers	862,478	0	395,000
Insurance	748,454	0	0
Total	**3,046,585**	**1,850,653**	**14,309,839**
Outside Services			
Salaries	0	0	0
Contractual	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Grants	891,405	591,610	591,610
Transfers	0	0	0
Total	**891,405**	**591,610**	**591,610**
Joint Maintenance Facility			
Salaries	56,121	94,950	103,050
Contractual	158,248	169,700	178,218
Commodities	10,566	21,500	14,100
Commodities CIP	1,649	3,000	0
Capital Outlay	0	20,000	0
Total	**226,584**	**309,150**	**295,368**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	5,898,702	4,610,669	17,116,990
Page 1 -Total	**30,620,103**	**31,723,295**	**32,408,605**
Grand Total	**36,518,805**	**36,333,964**	**49,525,595**

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

City of Manhattan 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	14,454,009	21,686,484	21,300,000
Receipts:			
Ad Valorem Tax	2,475,174	478,000	xxxxxxxxxxxxxxxxx
Delinquent Tax	33,211	40,000	40,000
Motor Vehicle Tax	237,947	174,577	31,347
Recreational Vehicle Tax			187
16/20M Vehicle Tax			30
Commercial Vehicle Tax			977
Watercraft Tax			139
Special Assessments	6,408,520	5,940,198	5,755,618
Delinquent Specials	86,407	100,000	50,000
Sales Tax (City & County)	5,653,318	4,868,200	5,485,000
Use Tax (City & County)	678,636	707,000	1,010,000
TDD Sales Tax	30,696	21,000	30,000
Passenger Facility Charge	339,893	212,242	0
Airport Office Rent	61,769	61,769	62,000
Contributions & Other Revenue	455,600	400,000	400,000
STAR & TIF Bond Revenue	0	2,176,750	0
Airport Parking Fees	589,395	440,250	590,000
Special Street & Highway Transfer	262,990	186,774	155,235
Transfers from Special Revenue	4,198,609	1,058,943	857,545
Transfers from Enterprise Funds	3,735,225	3,753,423	3,752,487
Transfers from Capital Projects	765,314	90,250	92,700
Transfers from Trust/Agency	342,407	300,000	300,000
Proceeds of Liabilities (GO Proceeds)	60,340	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**26,415,451**	**21,009,376**	**18,613,265**
Resources Available:	**40,869,460**	**42,695,860**	**39,913,265**
Expenditures:			
Other Charges	297,602	3,758,366	17,958,151
Debt Service	17,910,449	17,572,494	22,066,614
Transfers	974,925	65,000	385,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**19,182,976**	**21,395,860**	**40,409,765**
Unencumbered Cash Balance Dec 31	21,686,484	21,300,000	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	36,785,093	37,835,269	40,409,765
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	40,409,765
		Tax Required	496,500
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	496,500

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	120,732	97,970	0
Receipts:			
Ad Valorem Tax	2,825,785	3,078,000	xxxxxxxxxxxxxxxxxx
Delinquent Tax	30,524	0	0
Motor Vehicle Tax	213,950	101,430	201,853
Recreational Vehicle Tax			1,201
16/20M Vehicle Tax			190
Commercial Vehicle Tax			6,293
Watercraft Tax			892
Use of Money & Property	8,979	2,500	5,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,079,238**	**3,181,930**	**215,429**
Resources Available:	**3,199,970**	**3,279,900**	**215,429**
Expenditures:			
Contractual Services	2,968,500	3,120,000	3,293,500
Transfers	133,500	133,000	132,250
Cash Reserves	0	26,900	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,102,000**	**3,279,900**	**3,430,750**
Unencumbered Cash Balance Dec 31	97,970	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	3,102,000	3,279,900	3,430,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,430,750
		Tax Required	3,215,321
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	3,215,321

CPA Summary

City of Manhattan 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **106 Employee Benefit**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	97,563	11,496	0
Receipts:			
Ad Valorem Tax	1,962,199	2,100,158	xxxxxxxxxxxxxxxxx
Delinquent Tax	24,747	30,000	25,000
Motor Vehicle Tax	174,782	132,263	137,727
Recreational Vehicle Tax		854	819
16/20M Vehicle Tax		124	130
Commercial Vehicle Tax		4,420	4,294
Watercraft Tax		676	609
Grants	0	0	0
Contribution & Other Revenue	0	0	0
Transfers	4,352,890	3,725,000	3,725,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**6,514,618**	**5,993,495**	**3,893,579**
Resources Available:	6,612,181	6,004,991	3,893,579
Expenditures:			
Personnel Services	6,600,685	6,004,991	6,073,579
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**6,600,685**	**6,004,991**	**6,073,579**
Unencumbered Cash Balance Dec 31	11,496	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	7,082,621	6,093,495	6,073,579
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,073,579
		Tax Required	2,180,000
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,180,000

Adopted Budget **107 Fire Equipment Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	501,173	668,821	600,000
Receipts:			
Ad Valorem Tax	743,231	794,384	xxxxxxxxxxxxxxxxx
Delinquent Tax	7,366	0	0
Motor Vehicle Tax	55,665	50,028	52,095
Recreational Vehicle Tax		323	310
16/20M Vehicle Tax		47	49
Commercial Vehicle Tax		1,672	1,624
Watercraft Tax		256	230
Use of Money & Property	18,005	10,000	10,000
Contributions & Other Revenue	20,628	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**844,895**	**856,710**	**64,308**
Resources Available:	**1,346,068**	**1,525,531**	**664,308**
Expenditures:			
Contractual Services	0	0	0
Other Charges	0	150	664,213
Capital Outlay	121,866	45,000	0
Debt Service	555,381	880,381	772,200
Transfers	0	0	51,895
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**677,247**	**925,531**	**1,488,308**
Unencumbered Cash Balance Dec 31	668,821	600,000	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,314,806	1,206,710	1,488,308
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,488,308
		Tax Required	824,000
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	824,000

CPA Summary

City of Manhattan 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **108 KP&F**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	37,309	0	0
Receipts:			
Ad Valorem Tax	985,611	1,053,663	xxxxxxxxxxxxxxxxxx
Delinquent Tax	9,588	10,000	8,066
Motor Vehicle Tax	74,827	66,357	69,099
Recreational Vehicle Tax		428	411
16/20M Vehicle Tax		62	65
Commercial Vehicle Tax		2,218	2,154
Watercraft Tax		339	305
Transfers	478,988	400,000	400,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**1,549,014**	**1,533,067**	**480,100**
Resources Available:	**1,586,323**	**1,533,067**	**480,100**
Expenditures:			
Personnel Services	1,586,323	1,533,067	1,574,100
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**1,586,323**	**1,533,067**	**1,574,100**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,700,000	1,533,067	1,574,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,574,100
		Tax Required	1,094,000
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,094,000

Adopted Budget **109 General Improvement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	267,718	283,939	280,000
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Use of Money & Property	10,152	5,000	5,000
Transfers	66,983	65,000	65,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**77,135**	**70,000**	**70,000**
Resources Available:	**344,853**	**353,939**	**350,000**
Expenditures:			
Contractual Services	0	0	0
Other Charges	0	0	250,000
Capital Outlay	32,340	73,939	100,000
Transfers	28,574	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**60,914**	**73,939**	**350,000**
Unencumbered Cash Balance Dec 31	283,939	280,000	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	320,000	420,000	350,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	350,000
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

City of Manhattan 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **110 Industrial Promotion**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	233,996	182,268	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			0
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Use of Money & Property	9,637	8,500	0
Contributions & Other Revenue	90,603	85,000	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**100,240**	**93,500**	**0**
Resources Available:	**334,236**	**275,768**	**0**
Expenditures:			
Contractual Services	111,651	125,500	0
Other Charges	40,317	150,268	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**151,968**	**275,768**	**0**
Unencumbered Cash Balance Dec 31	182,268	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	229,500	278,500	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **112 Library Employee Benefit**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	30,631	42,088	50,000
Receipts:			
Ad Valorem Tax	672,534	710,000	xxxxxxxxxxxxxxxxxx
Delinquent Tax	7,292		
Motor Vehicle Tax	50,975	44,993	46,561
Recreational Vehicle Tax		290	277
16/20M Vehicle Tax		42	44
Commercial Vehicle Tax		1,504	1,452
Watercraft Tax		230	206
Use of Money & Property	1,456	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**732,257**	**757,059**	**48,540**
Resources Available:	**762,888**	**799,147**	**98,540**
Expenditures:			
Contractual Services	720,800	749,147	800,000
Other Charges	0	0	50,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**720,800**	**749,147**	**850,000**
Unencumbered Cash Balance Dec 31	42,088	50,000	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	720,800	757,059	850,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	850,000
		Tax Required	751,460
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	751,460

CPA Summary

City of Manhattan 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **113 Park Development**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	912	943	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Use of Money & Property	31	25	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	31	25	0
Resources Available:	943	968	0
Expenditures:			
Other Charges	0	0	0
Transfers	0	968	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	0	968	0
Unencumbered Cash Balance Dec 31	943	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,500	1,025	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **124 Riley County Police Dept**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1	0	0
Receipts:			
Ad Valorem Tax	19,328,223	21,517,823	xxxxxxxxxxxxxxxxx
Delinquent Tax	202,039	175,000	0
Motor Vehicle Tax	1,442,485	1,301,722	1,411,125
Recreational Vehicle Tax		8,404	8,396
16/20M Vehicle Tax		1,225	1,328
Commercial Vehicle Tax		43,501	43,993
Watercraft Tax		6,653	6,236
Fines	3,313	0	0
Transfers	368,306	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	21,344,366	23,054,328	1,471,078
Resources Available:	21,344,367	23,054,328	1,471,078
Expenditures:			
Contractual Services	21,344,367	22,817,823	24,070,770
Other Charges	0	236,505	554,152
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	21,344,367	23,054,328	24,624,922
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	21,526,552	23,054,328	24,624,922
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	24,624,922
		Tax Required	23,153,844
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	23,153,844

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,936,542	2,079,863	2,700,000
Receipts:			
State of Kansas Gas Tax	1,640,716	1,482,790	1,482,790
County Transfers Gas	0	120,720	120,720
Grant	0	0	0
Use of Money & Property	140,555	50,000	75,000
Contributions & Other Revenue	141,843	5,000	51,490
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,923,114**	**1,658,510**	**1,730,000**
Resources Available:	**5,859,656**	**3,738,373**	**4,430,000**
Expenditures:			
Personnel Services	85,831	92,635	88,045
Contractual Services	29,547	70,610	91,900
Commodities	515,540	445,000	530,000
Commodities-CIP	186	0	1,000
Capital Outlay	199,397	219,275	2,287,839
Debt Service	54,406	54,406	0
Other Charges	14	0	0
Transfers	2,894,872	156,447	1,431,216
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,779,793**	**1,038,373**	**4,430,000**
Unencumbered Cash Balance Dec 31	2,079,863	2,700,000	0
2024/2025/2026 Budget Authority Amount:	3,810,000	3,705,000	4,430,000

Adopted Budget **102 City University**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	602,517	665,342	150,000
Receipts:			
Other Local Taxes	562,825	109,658	575,000
Contributions & Other Revenue	0	0	20,000
Transfers	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**562,825**	**109,658**	**595,000**
Resources Available:	**1,165,342**	**775,000**	**745,000**
Expenditures:			
Contractual Services	0	5,000	0
Other Charges	0	120,000	245,000
Transfers	500,000	500,000	500,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**500,000**	**625,000**	**745,000**
Unencumbered Cash Balance Dec 31	665,342	150,000	0
2024/2025/2026 Budget Authority Amount:	1,061,000	625,000	745,000

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City of Manhattan 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **103 Aggieville BID**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	197	0	0
Receipts:			
Taxes & Assessments	73,694	78,000	76,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**73,694**	**78,000**	**76,000**
Resources Available:	**73,891**	**78,000**	**76,000**
Expenditures:			
Contractual Services	73,891	78,000	76,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**73,891**	**78,000**	**76,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	78,000	78,000	76,000

Adopted Budget **104 Downtown BID**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	195	195
Receipts:			
Taxes & Assessments	101,286	106,500	109,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**101,286**	**106,500**	**109,800**
Resources Available:	**101,286**	**106,695**	**109,995**
Expenditures:			
Contractual Services	101,091	106,500	109,800
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**101,091**	**106,500**	**109,800**
Unencumbered Cash Balance Dec 31	195	195	195
2024/2025/2026 Budget Authority Amount:	103,500	106,500	109,800

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **105 Economic Development**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,780,056	3,439,682	4,700,000
Receipts:			
Taxes & Assessments	3,708,042	3,820,600	2,685,700
Use of Money & Property	147,564	80,000	35,000
Contributions & Other Revenue	4,517	457,917	457,917
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,860,123**	**4,358,517**	**3,178,617**
Resources Available:	**8,640,179**	**7,798,199**	**7,878,617**
Expenditures:			
Contractual Services	1,192,200	1,548,199	7,628,617
Other Charges	43,262	0	0
Capital Outlay	0	0	0
Transfers	3,965,035	1,550,000	250,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,200,497**	**3,098,199**	**7,878,617**
Unencumbered Cash Balance Dec 31	3,439,682	4,700,000	0
2024/2025/2026 Budget Authority Amount:	8,111,517	7,458,517	7,878,617

Adopted Budget **114 Recreation & Trails**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,003,208	3,702,102	2,000,000
Receipts:			
Other Local Taxes	4,037,789	3,885,000	4,250,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,037,789**	**3,885,000**	**4,250,000**
Resources Available:	**8,040,997**	**7,587,102**	**6,250,000**
Expenditures:			
Contractual Services	10,491	16,000	16,000
Commodities	27,138	24,000	24,000
Other Charges	0	0	1,951,187
Transfers	4,301,266	5,547,102	4,258,813
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,338,895**	**5,587,102**	**6,250,000**
Unencumbered Cash Balance Dec 31	3,702,102	2,000,000	0
2024/2025/2026 Budget Authority Amount:	7,385,000	7,385,000	6,250,000

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **115 Sales Tax**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,000,844	417,900	400,000
Receipts:			
Other Local Taxes	7,622,373	7,400,000	7,400,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**7,622,373**	**7,400,000**	**7,400,000**
Resources Available:	**8,623,217**	**7,817,900**	**7,800,000**
Expenditures:			
Contractual Services	0	16,000	0
Commodities	0	24,000	0
Other Charges	0	1,236,187	200,000
Transfers	8,205,317	6,141,713	7,600,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**8,205,317**	**7,417,900**	**7,800,000**
Unencumbered Cash Balance Dec 31	417,900	400,000	0
2024/2025/2026 Budget Authority Amount:	8,450,000	8,400,000	7,800,000

Adopted Budget **116 Special Alcohol**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	242,250	344,847	250,000
Receipts:			
Taxes & Assessments	596,055	550,000	550,000
Use of Money & Property	9,424	0	0
Contributions & Other Revenue	12,618	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**618,097**	**550,000**	**550,000**
Resources Available:	**860,347**	**894,847**	**800,000**
Expenditures:			
Grants	0	638,000	638,000
Other Charges	515,500	6,847	162,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**515,500**	**644,847**	**800,000**
Unencumbered Cash Balance Dec 31	344,847	250,000	0
2024/2025/2026 Budget Authority Amount:	715,500	800,000	800,000

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **117 Special Park & Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	860,862	787,606	940,000
Receipts:			
Taxes & Assessments	596,055	585,000	550,000
Grants	5,579	0	0
Use of Money & Property	26,200	8,000	16,000
Contributions & Other Revenue	10,571	0	0
Transfers	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**638,405**	**593,000**	**566,000**
Resources Available:	**1,499,267**	**1,380,606**	**1,506,000**
Expenditures:			
Contractual Services	9,000	14,600	10,100
Other Charges	0	0	1,023,900
Capital Outlay	9,541	30,000	30,000
Debt Service	84,164	0	0
Transfers	608,956	396,006	442,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**711,661**	**440,606**	**1,506,000**
Unencumbered Cash Balance Dec 31	787,606	940,000	0
2024/2025/2026 Budget Authority Amount:	1,073,000	1,093,000	1,506,000

Adopted Budget **119 Special Sunset Zoo**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	323,435	173,739	175,000
Receipts:			
Grants	8,500	0	0
Services & Sales	654,657	649,500	684,500
Use of Money & Property	9,219	10,000	10,000
Contributions & Other Revenue	58,328	50,000	70,000
Transfers	2,363	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**733,067**	**709,500**	**764,500**
Resources Available:	**1,056,502**	**883,239**	**939,500**
Expenditures:			
Personnel Services	639,527	517,000	548,500
Contractual Services	76,782	75,195	90,165
Commodities	164,983	116,044	175,500
Commodities CIP	1,471	0	1,500
Other Charges	0	0	123,835
Capital Outlay	0	0	0
Transfers	0	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**882,763**	**708,239**	**939,500**
Unencumbered Cash Balance Dec 31	173,739	175,000	0
2024/2025/2026 Budget Authority Amount:	907,655	964,500	939,500

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **121 Tourism & Convention**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,463,590	545,641	285,000
Receipts:			
Taxes & Assessments	2,907,141	2,737,364	2,600,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,907,141**	**2,737,364**	**2,600,000**
Resources Available:	**4,370,731**	**3,283,005**	**2,885,000**
Expenditures:			
Contractual Services	1,584,520	1,981,000	1,824,700
Other Charges	0	248,005	0
Transfers	2,240,570	769,000	1,060,300
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,825,090**	**2,998,005**	**2,885,000**
Unencumbered Cash Balance Dec 31	545,641	285,000	0
2024/2025/2026 Budget Authority Amount:	4,250,000	3,000,000	2,885,000

Adopted Budget **127 Downtown Redevelopment TIF**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	82,946	257,182	0
Receipts:			
Taxes & Assessments	1,671,619	1,547,818	1,900,000
Other Local Taxes	976,685	969,000	987,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,648,304**	**2,516,818**	**2,887,000**
Resources Available:	**2,731,250**	**2,774,000**	**2,887,000**
Expenditures:			
Other Charges	2,474,068	2,774,000	2,887,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,474,068**	**2,774,000**	**2,887,000**
Unencumbered Cash Balance Dec 31	257,182	0	0
2024/2025/2026 Budget Authority Amount:	2,980,000	2,774,000	2,887,000

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **129 Special Street Maintenance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,824,851	4,262,776	3,500,000
Receipts:			
Taxes	3,230,230	3,175,000	3,200,000
Use of Money & Property	0	0	0
Contributions & Other Revenue	47,775	0	0
Transfers	243,650	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,521,655**	**3,175,000**	**3,200,000**
Resources Available:	**5,346,506**	**7,437,776**	**6,700,000**
Expenditures:			
Contractual Services	64,824	0	76,000
Capital Outlay	924,606	3,937,776	5,388,750
Transfers	223,948	0	1,235,250
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,083,730**	**3,937,776**	**6,700,000**
Unencumbered Cash Balance Dec 31	4,262,776	3,500,000	0
2024/2025/2026 Budget Authority Amount:	6,450,000	4,175,000	6,700,000

Adopted Budget **130 Risk Management Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	146,110	146,110	148,000
Receipts:			
Contributions & Other Revenue	0	147,890	148,000
Transfers	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**147,890**	**148,000**
Resources Available:	**146,110**	**294,000**	**296,000**
Expenditures:			
Contractual Services	0	146,000	148,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**146,000**	**148,000**
Unencumbered Cash Balance Dec 31	146,110	148,000	148,000
2024/2025/2026 Budget Authority Amount:	171,000	146,000	148,000

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **134 Equipment Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfers	65,000	65,000	65,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**65,000**	**65,000**	**65,000**
Resources Available:	**65,000**	**65,000**	**65,000**
Expenditures:			
Debt Service	65,000	65,000	65,000
Transfers	0	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**65,000**	**65,000**	**65,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	65,000	65,000	65,000

Adopted Budget **135 Parking Management**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Service & Sales	136,458	745,130	140,000
License & Permits	15,440	15,000	15,000
Fines	153,165	186,000	155,000
Contributions & Other Revenue	2,641	0	0
Transfers	457,064	0	394,058
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**764,768**	**946,130**	**704,058**
Resources Available:	**764,768**	**946,130**	**704,058**
Expenditures:			
Personnel Services	508,526	626,600	440,450
Contractual Services	213,877	260,530	225,558
Commodities	41,665	48,000	37,050
Commodities-CIP	700	11,000	1,000
Capital Outlay	0	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**764,768**	**946,130**	**704,058**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	1,109,965	946,130	704,058

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **501 Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	10,846,566	12,633,888	12,000,000
Receipts:			
License & Permits	14,065	10,000	15,000
Services & Sales	14,920,028	16,019,300	16,169,800
Use of Money & Property	938,945	756,000	862,100
Contributions & Other Revenue	177,734	40,000	45,000
Transfers	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**16,050,772**	**16,825,300**	**17,091,900**
Resources Available:	**26,897,338**	**29,459,188**	**29,091,900**
Expenditures:			
General Administration	1,685,070	2,015,020	2,437,722
Meter Services	404,959	716,478	526,819
Supply & Treatment	3,998,960	4,695,684	4,680,877
Blue Township	22,652	35,580	41,835
Distribution	2,169,639	2,352,673	2,365,358
Utility Location	262,047	331,100	338,100
Non-Operating	2,221,006	1,219,525	12,309,020
Transfer to General Fund	1,275,000	1,975,000	1,974,289
Transfer to Special Revenue	27,198	27,198	27,198
Transfer to Debt Service	1,148,337	1,285,836	2,100,944
Transfer to Enterprise	6,350	6,350	6,350
Transfer to Trust & Agency (Non-budgeted)	62,000	62,000	62,000
Transfer to Capital Project	664,823	2,381,744	2,221,388
Insurance	315,409	355,000	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**14,263,450**	**17,459,188**	**29,091,900**
Unencumbered Cash Balance Dec 31	12,633,888	12,000,000	0
2024/2025/2026 Budget Authority Amount:	24,965,900	26,825,300	29,091,900

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **521 Wastewater**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,664,283	12,062,020	12,500,000
Receipts:			
License & Permits	14,065	10,000	15,000
Services & Sales	14,116,348	14,523,700	15,166,000
Use of Money & Property	633,590	250,000	400,000
Contributions & Other Revenue	80,352	80,000	80,000
Transfers	5,249	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**14,849,604**	**14,863,700**	**15,661,000**
Resources Available:	**23,513,887**	**26,925,720**	**28,161,000**
Expenditures:			
General Administration	1,466,932	1,759,625	2,406,112
Non-Operating	2,741,099	3,082,581	16,868,320
Transfer to General Fund	1,275,000	1,975,000	1,995,189
Transfer to Special Revenue	37,802	37,803	37,803
Transfer to Debt Service	838,750	880,274	1,108,594
Transfer to Capital Projects	226,838	572,669	354,000
Transfer to Trust & Agency (Non-Budgeted)	62,000	73,000	73,000
Treatment	2,925,216	3,368,030	3,276,461
Blue Township	22,910	76,052	72,590
Maintenance	1,539,911	2,200,686	1,968,931
Insurance	315,409	400,000	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**11,451,867**	**14,425,720**	**28,161,000**
Unencumbered Cash Balance Dec 31	12,062,020	12,500,000	0
2024/2025/2026 Budget Authority Amount:	21,979,033	24,963,700	28,161,000

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **531 Stormwater**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,139,348	4,054,473	3,000,000
Receipts:			
Taxes & Assessments	684	1,000	750
Administrative Fees	18,150	250,000	35,000
Services & Sales	5,199,795	5,300,000	5,700,000
Use of Money & Property	182,150	100,000	100,000
Contributions & Other Revenues	21,496	0	10,000
Transfers	6,350	6,350	6,350
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,428,625**	**5,657,350**	**5,852,100**
Resources Available:	**9,567,973**	**9,711,823**	**8,852,100**
Expenditures:			
Personnel Services	1,011,533	1,287,300	1,244,800
Contractual Services	321,078	595,707	561,693
Commodities	38,812	72,000	60,000
Commodities-CIP	5,766	20,000	12,500
Other Charges	16,096	0	1,984,096
Capital Outlay	311,055	612,500	532,500
Debt Service	59,853	59,854	0
Transfer to Debt Service	1,748,138	2,394,944	1,976,636
Transfer to Capital Project	2,001,169	1,669,518	2,479,875
Transfer to General Fund			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,513,500**	**6,711,823**	**8,852,100**
Unencumbered Cash Balance Dec 31	4,054,473	3,000,000	0
2024/2025/2026 Budget Authority Amount:	8,011,350	9,657,350	8,852,100

CPA Summary

City of Manhattan 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **607 Fleet Management**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,236,190	1,014,011	600,000
Receipts:			
Services & Sales	797,540	870,089	1,071,450
Use of Money & Property	101,127	5,000	0
Transfers	111,649	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,010,316**	**875,089**	**1,071,450**
Resources Available:	**2,246,506**	**1,889,100**	**1,671,450**
Expenditures:			
Personnel Services	344,697	403,300	411,500
Contractual Services	71,947	51,200	133,459
Commodities	55,405	62,750	64,050
Commodities CIP	0	11,000	6,000
Capital Outlay	760,446	189,000	260,000
Other Charges	0	571,850	796,441
Transfers	0	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,232,495**	**1,289,100**	**1,671,450**
Unencumbered Cash Balance Dec 31	1,014,011	600,000	0
2024/2025/2026 Budget Authority Amount:	3,013,458	1,289,100	1,671,450

CPA Summary

City of Manhattan 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **608 IT Management Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	43,856	501,965	0
Receipts:			
Services & Sales	2,958,075	2,832,887	3,716,529
Transfers	0	0	78,048
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,958,075**	**2,832,887**	**3,794,577**
Resources Available:	**3,001,931**	**3,334,852**	**3,794,577**
Expenditures:			
Personnel Services	863,459	1,023,600	1,289,200
Contractual Services	1,458,842	1,839,309	2,012,727
Commodities	5,885	13,800	11,350
Commodities CIP	134,226	183,643	169,300
Capital Outlay	37,554	24,500	30,000
Other Charges	0	250,000	282,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,499,966**	**3,334,852**	**3,794,577**
Unencumbered Cash Balance Dec 31	501,965	0	0
2024/2025/2026 Budget Authority Amount:	3,247,670	3,334,852	3,794,577

CPA Summary

City of Manhattan

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:		
Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total
										0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Manhattan

will meet on September 16, 2025 at 6:00 PM at City Hall - City Commission Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

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

SUPPORTING COUNTIES

Riley (home county) Pottawatomie

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 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	36,518,805	6.080	36,333,964	11.884	49,525,595	9,060,100	12.100
Debt Service	19,182,976	3.662	21,395,860	0.663	40,409,765	496,500	0.663
Library	3,102,000	4.183	3,279,900	4.268	3,430,750	3,215,321	4.294
106 Employee Benefit	6,600,685	2.902	6,004,991	2.912	6,073,579	2,180,000	2.912
107 Fire Equipment Reserve	677,247	1.098	925,531	1.101	1,488,308	824,000	1.101
108 KP&F	1,586,323	1.456	1,533,067	1.461	1,574,100	1,094,000	1.461
109 General Improvement	60,914		73,939		350,000		
110 Industrial Promotion	151,968		275,768				
112 Library Employee Benefit	720,800	0.987	749,147	0.984	850,000	751,460	1.004
113 Park Development			968				
124 Riley County Police Dept	21,344,367	28.560	23,054,328	29.836	24,624,922	23,153,844	30.924
Special Highway	3,779,793		1,038,373		4,430,000		
102 City University	500,000		625,000		745,000		
103 Aggieville BID	73,891		78,000		76,000		
104 Downtown BID	101,091		106,500		109,800		
105 Economic Development	5,200,497		3,098,199		7,878,617		
114 Recreation & Trails	4,338,895		5,587,102		6,250,000		
115 Sales Tax	8,205,317		7,417,900		7,800,000		
116 Special Alcohol	515,500		644,847		800,000		
117 Special Park & Recreation	711,661		440,606		1,506,000		
119 Special Sunset Zoo	882,763		708,239		939,500		
121 Tourism & Convention	3,825,090		2,998,005		2,885,000		
127 Downtown Redevelopment	2,474,068		2,774,000		2,887,000		
129 Special Street Maintenance	1,083,730		3,937,776		6,700,000		
130 Risk Management Reserve			146,000		148,000		
134 Equipment Reserve	65,000		65,000		65,000		
135 Parking Management	764,768		946,130		704,058		
501 Water	14,263,450		17,459,188		29,091,900		
521 Wastewater	11,451,867		14,425,720		28,161,000		
531 Stormwater	5,513,500		6,711,823		8,852,100		
607 Fleet Management	1,232,495		1,289,100		1,671,450		
608 IT Management Fund	2,499,966		3,334,852		3,794,577		
Totals	157,429,427	48.928	167,459,823	53.109	243,822,021	40,775,225	54.459
						*Revenue Neutral Rate***	*51.156*
Less: Transfers	39,919,613		32,468,968		32,920,748		
Net Expenditure	117,509,814		134,990,855		210,901,273		
Total Tax Levied	34,020,196		38,302,742		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	695,316,409		721,201,197		748,742,096		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	100,470,000	126,520,000	126,065,000
Revenue Bonds	29,815,000	21,635,000	13,955,000
Other	213,074,432	173,826,091	163,666,993
Lease Purchase Principal	4,775,963	4,011,678	2,929,902
Total	348,135,395	325,992,769	306,616,895

*Tax rates are expressed in mills

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

Danielle Dulin

City Official Title: City Manager

RESOLUTION NO. 091625-B

A RESOLUTION OF THE CITY OF MANHATTAN, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE

WHEREAS, the Revenue Neutral Rate for the City of Manhattan was calculated as 51.156 mills by the Riley County Clerk; and

WHEREAS, the Fiscal Year 2026 annual budget proposed by the Governing Body of the City of Manhattan will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, notice of publication of the City's intent to exceed the Revenue Neutral Rate and of the public hearing was made as provided by law; and,

WHEREAS, the Governing Body held a hearing on September 16, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Manhattan, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF MANHATTAN:

The City of Manhattan does hereby authorize levying a property tax rate exceeding the Revenue Neutral Rate of 51.156 mills.

This resolution shall take effect and be in force immediately upon its adoption.

ADOPTED this 16th day of September, 2025, and **SIGNED** by the Mayor.

Karen McCulloh

Karen McCulloh, Mayor

ATTEST:

Chelsea Johnson

Chelsea Johnson, Assistant City Clerk

RESOLUTION NO. 091625-C

BE IT RESOLVED, by the Governing Body of the City of Manhattan that at a regularly scheduled meeting, on September 16, 2025, the Governing Body approved the 2026-2030 Capital Improvements Program attached as Exhibit A.

ADOPTED by the Governing Body of the City of Manhattan, Kansas, on the 16th day of September, 2025.

Karen McCulloh

Karen McCulloh, Mayor

ATTEST:

Chelsea Johnson

Chelsea Johnson, Assistant City Clerk

Roll Call Vote

A Roll Call Vote of the City of Manhattan To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 16, 2025

Resolution No. 091625-B

Governing Body Member	Yes	No	No Vote
Karen McCulloh, Mayor	X		
Susan E. Adamchak, Commissioner	X		
Peter Oppelt, Commissioner	X		
John E. Matta, Commissioner	X		
Jayme Minton, Commissioner	X		
TOTAL	**5**	**0**	**0**

Certified:

Chelsea Johnson, Assistant City Clerk

BUDGET ORDINANCE NO. 7772

AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF MANHATTAN, KANSAS, FOR 2026, CERTIFYING SUCH BUDGET TO THE COUNTY CLERKS OF RILEY AND POTTAWATOMIE COUNTIES, AND LEVYING THE AD VALOREM TAXES ON ALL TAXABLE PROPERTY WITHIN THE CITY, NECESSARY TO FUND SUCH BUDGET.

WHEREAS, K.S.A. 79-2927 requires the Governing Body of the City of Manhattan to prepare, in writing on forms furnished by the director of accounts and reports, a budget itemized and classified by funds and showing amounts to be raised by taxation and from other sources for the year 2026 (hereinafter the "Certified Budget"); and.

WHEREAS, K.S.A. 79-2929 requires the Governing Body of the City to conduct a public hearing for the purpose of answering and hearing objections of taxpayers relating to the proposed budget, following notice of such hearing, as required by the statute; and,

WHEREAS, the Governing Body has conducted the public hearing required by K.S.A. 79- 2929, pursuant to notice duly published, and following the hearing has prepared the Certified Budget, a copy of which is available in the office of the City Clerk for the City of Manhattan; and,

WHEREAS, K.S.A. 79-2930 requires the City to submit two copies of the Certified Budget to the county clerks of both Riley and Pottawatomie Counties.

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

SECTION 1: The Certified Budget is hereby approved and adopted as the budget for the City of Manhattan for 2026, and the Mayor and City Clerk are hereby authorized to execute, and attest to, the Certified Budget in such format as prescribed by law.

SECTION 2. There is hereby levied upon all taxable property located within the city of Manhattan, ad valorem taxes at the rate necessary to fund the budget, as adopted, taking into account any reduction in said levy by the applicable county clerk, as authorized by K.S.A. 79-2930.

SECTION 3. The City Clerk is hereby directed to submit two copies of the Certified Budget, along with a certified copy of this ordinance, to the County Clerks of both Riley and Pottawatomie Counties. The City Clerk is further directed to submit a copy of the Certified Budget, along with a certified copy of this ordinance and a copy of the tax levy rate summary, and any other documents required by law, to the director of accounts and reports.

SECTION 4. This ordinance shall take effect after its publication once in the official City newspaper.

PASSED AND APPROVED BY THE GOVERNING BODY OF THE CITY OF MANHATTAN, KANSAS, THIS 16TH DAY OF SEPTEMBER, 2025.

Karen McCulloh

Karen McCulloh, Mayor

ATTEST:

Chelsea Johnson

Chelsea Johnson, Assistant City Clerk

PUBLISHED IN *THE MANHATTAN MERCURY* ON SEPTEMBER 20, 2025)

ORDINANCE NO. 7772 SUMMARY

On September 16, 2025, the City of Manhattan, Kansas adopted the following ordinance:

AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF MANHATTAN, KANSAS, FOR 2026, CERTIFYING SUCH BUDGET TO THE COUNTY CLERKS OF RILEY AND POTTAWATOMIE COUNTIES, AND LEVYING THE AD VALOREM TAXES ON ALL TAXABLE PROPERTY WITHIN THE CITY, NECESSARY TO FUND SUCH BUDGET.

The Ordinance adopts the budget for the City of Manhattan, Kansas, for the 2026 calendar year. The complete text of the Ordinance may be obtained or viewed free of charge at the office of the City Clerk, City Hall, 1101 Poyntz Ave., Manhattan, KS 66502, Monday - Thursday, 8 a.m. - 5 p.m., and Friday 8:00 a.m. to 12:00 p.m., and is available for at least one week following the publication date of this summary at www.cityofmhk.com. This Summary certified to be legally accurate and sufficient by City Attorney Katharine Jackson.

Katharine Jackson
City Attorney
Date certified: 9/16/25

THE MERCURY

AFFIDAVIT OF PUBLICATION

See Proo

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

I, Ankit Sachdeva, 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:
Sep. 4, 2025

Notice ID: 7o2odxx7Fd3W5h1GGWYR
Publisher ID: COL-000522
Notice Name: 2026 Budget Public Hearing Notice

PUBLICATION FEE: $333.18

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

Ankit Sachdeva

Agent

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH[illegible]
Expires on August 17, 2026

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 09/04/2025

Notary Public
Notarized remotely online using communication technology via Proof.

State of Kansas
City
2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Manhattan

will meet on September 16, 2025 at 6:00 PM at City Hall - City Commission Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at City Hall - Department of Finance and will be available at this hearing.

SUPPORTING COUNTIES

Riley (home county) Pottawatomie

BUDGET SUMMARY

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Library	3,102,000	4.183	3,279,900	4.268	3,430,750	3,215,321	4.294
106 Employee Benefit	6,600,685	2.902	6,004,991	2.912	6,073,579	2,180,000	2.912
107 Fire Equipment Reserve	677,247	1.098	925,531	1.101	1,488,308	824,000	1.101
108 KP&F	1,586,323	1.456	1,533,067	1.461	1,574,100	1,094,000	1.461
109 General Improvement	60,914		73,939		350,000		
110 Industrial Promotion	151,968		275,768				
112 Library Employee Benefit	720,800	0.987	749,147	0.984	850,000	751,460	1.004
113 Park Development			988				
124 Riley County Police Dept	21,344,387	28.560	23,054,328	29.836	24,824,922	23,153,844	30.924
Special Highway	3,779,793		1,038,373		4,430,000		
102 City University	500,000		625,000		745,000		
103 Aggieville BID	73,891		78,000		76,000		
104 Downtown BID	101,091		106,500		109,800		
105 Economic Development	5,200,497		3,098,199		7,878,617		
114 Recreation & Trails	4,338,895		5,587,102		6,250,000		
115 Sales Tax	8,205,317		7,417,900		7,800,000		
116 Special Alcohol	515,500		644,847		800,000		
117 Special Park & Recreation	711,661		440,606		1,506,000		
119 Special Sunset Zoo	882,763		708,239		939,500		
121 Tourism & Convention	3,825,090		2,998,005		2,885,000		
127 Downtown Redevelopment	2,474,068		2,774,000		2,887,000		
129 Special Street Maintenance	1,083,730		3,937,776		6,700,000		
130 Risk Management Reserve			146,000		148,000		
134 Equipment Reserve	65,000		65,000		65,000		
135 Parking Management	764,768		946,130		704,068		
501 Water	14,263,450		17,459,188		29,091,900		
521 Wastewater	11,451,867		14,425,720		28,161,000		
531 Stormwater	5,513,500		6,711,823		8,852,100		
607 Fleet Management	1,232,495		1,289,100		1,671,450		
608 IT Management Fund	2,499,966		3,334,852		3,794,577		
Totals	157,429,427	48.928	167,459,823	53.109	243,822,021	40,775,225	54.459
						*Revenue Neutral Rate***	*51.156*

Less: Transfers	0	0	0
Net Expenditure	157,429,427	167,459,823	243,822,021
Total Tax Levied	34,020,196	38,302,742	xxxxxxxxxx
Assessed Valuation	695,316,409	721,201,197	748,742,096
Outstanding Indebtedness, January 1,			

	2023	2024	2025
G.O. Bonds	100,470,000	126,520,000	126,005,000
Revenue Bonds	29,815,000	21,635,000	13,955,000
Other	213,074,432	173,826,091	163,666,993
Lease Purchase Principal	4,775,963	4,011,678	2,714,327
Total	348,135,395	325,992,769	306,341,320

*Tax rates are expressed in mills

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

Danielle Dulin

City Official Title: City Manager