

2024

**CERTIFICATE**  
To the Clerk of Riley County, 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 2024; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations

Table of Contents:		Page No.	2024 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MYT, RVT, 16/20M Vehicle Tax	12-101a	2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant Fund		6			
<b>Fund</b>					
<b>K.S.A.</b>					
General	12-101a	6	45,296,063	4,227,810	6.080
Debt Service	10-113		36,785,093	2,546,276	3.662
Library	12-1220		3,102,000	2,908,344	4.183
106 Employee Benefit	12-16, 102		6,282,621	2,017,714	2.902
107 Fire Equipment Reserve	12-110b		1,314,806	763,200	1.098
108 KP&F	74-4967		1,491,877	1,012,300	1.956
109 General Improvement	79-1950a		320,000		
110 Industrial Promotion	12-1617b		229,500		
112 Library Employee Benefit	12-1220		720,800	686,379	0.987
113 Park Development	79-1950a		1,500		
124 Riley County Police Dept	19-4441		21,526,552	19,658,173	28.560
Special Highway			3,410,000		
102 City University			1,061,000		
103 Aggieville BID			78,000		
104 Downtown BID			103,500		
105 Economic Development			8,111,517		
114 Recreation & Trails			7,385,000		
115 Sales Tax			8,250,000		
116 Special Alcohol			715,500		
117 Special Park & Recreation			1,073,000		
119 Special Sunset Zoo			907,655		
121 Tourism & Convention			3,800,000		
122 Downtown Redevelopment TIF			2,980,000		
129 Special Street Maintenance			6,450,000		
130 Risk Management Reserve			171,000		
134 Equipment Reserve			65,000		
135 Parking Management			1,109,965		
501 Water			24,965,900		
521 Wastewater			21,979,013		
531 Stormwater			8,011,350		
607 Fleet Management Fund			3,033,458		
608 IT Management Fund			1,247,670		
<b>Totals</b>	xxxxx		222,959,360	34,020,196	48.928
Budget Hearing Notice				Total County Assessed Valuation	County Clerk's Use Only
Combined Rate and Budget Hearing Notice				Riley County	634,973,221
RNR Hearing Notice				Pottawatomie County	60,344,188
Neighborhood Revitalization Rebate				0	
				0	
				New 1, 2023 Total Assessed Valuation	695,316,409

Assisted by: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 \_\_\_\_\_  
 Email: \_\_\_\_\_

Revenue Neutral Rate 47.611

*Mark J. Hatesohl*  
 Mark J. Hatesohl, Mayor  
*Jason Hilgers*  
 Jason Hilgers, Deputy City Manager  
*Brenda K. Wolf*  
 Brenda K. Wolf, City Clerk

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		2024 Adopted Budget			
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113 Park Development	79-1950a		1,500		
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Special Highway			3,410,000		
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RNR Hearing Notice				Pottawatomie County	60,344,188
Neighborhood Revitalization Rebate				0	
				0	
				Nov 1, 2023 Total Assessed Valuation	695,316,409

Assisted by:

Revenue Neutral Rate 47.613

Address:

Mark J. Hatesohl, Mayor

Email:

Jason Hilgers, Deputy City Manager

Brenda K. Wolf, City Clerk



Attest: *[Signature]* 2023

County Clerk

Governing Body

CPA Summary

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,988,500	273,969	1,914	319	8,345	1,329
Debt Service	3,037,276	208,629	1,457	244	6,354	1,012
Library	2,743,721	188,465	1,317	220	5,740	914
106 Employee Benefit	2,231,000	153,247	1,071	179	4,667	743
107 Fire Equipment Res	720,000	49,457	345	58	1,506	240
108 KP&F	955,000	65,599	458	77	1,998	318
109 General Improveme						
110 Industrial Promotion						
112 Library Employee B	647,527	44,478	311	52	1,355	216
113 Park Development						
124 Riley County Police	18,734,125	1,286,840	8,989	1,503	39,193	6,242
TOTAL	33,057,149	2,270,684	15,862	2,652	69,158	11,014

County Treas Motor Vehicle Estimate 2,270,684

County Treas Recreational Vehicle Estimate 15,862

County Treas 16/20M Vehicle Estimate 2,652

County Treas Commercial Vehicle Tax Estimate 69,158

County Treas Watercraft Tax Estimate 11,014

Motor Vehicle Factor 0.06869

Recreational Vehicle Factor 0.00048

16/20M Vehicle Factor 0.00008

Commercial Vehicle Factor 0.00209

Watercraft Factor 0.00033



STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
<b>General Obligation:</b>											
G.O. Series 2011A	12/1/2011	1/1/2031	2.0% to 3.75%	10,535,000	1,135,000	5/1-1/1/1	1/1/1	38,250	110,000	34,950	115,000
G.O. Series 2011B Refunding	12/1/2011	1/1/2023	2.0% to 3.0%	2,790,000	160,000	5/1-1/1/1	1/1/1	4,800	160,000	0	0
G.O. Series 2012A	6/1/2012	1/1/2032	1.5% to 3.75%	1,465,000	725,000	5/1-1/1/1	1/1/1	22,395	80,000	20,395	80,000
G.O. Series 2012B	12/20/2012	1/1/2032	2.0% to 4.0%	12,895,000	2,865,000	5/1-1/1/1	1/1/1	54,600	440,000	45,800	455,000
G.O. Series 2012C Refunding	12/20/2012	1/1/2026	2.0% to 4.0%	4,895,000	1,920,000	5/1-1/1/1	1/1/1	57,600	555,000	40,350	485,000
G.O. Series 2013A	12/1/2013	1/1/2033	3.0% to 4.0%	6,400,000	1,215,000	5/1-1/1/1	1/1/1	40,135	695,000	19,275	45,000
G.O. Series 2014A	6/2/2014	1/1/2034	2.0% to 5.0%	12,310,000	715,000	5/1-1/1/1	1/1/1	215,906	775,000	204,906	805,000
G.O. Series 2014B	6/2/2014	1/1/2034	3.0% to 4.25%	9,685,000	6,550,000	5/1-1/1/1	1/1/1	232,969	445,000	238,619	460,000
G.O. Series 2014C	12/8/2014	1/1/2034	2.0% to 3.35%	3,940,000	2,425,000	5/1-1/1/1	1/1/1	75,784	205,000	69,638	210,000
G.O. Series 2015A Refunding & Improvements	12/7/2015	1/1/2035	2.0% to 5.0%	5,475,000	1,940,000	5/1-1/1/1	1/1/1	73,401	270,000	59,901	285,000
G.O. Series 2015B Refunding	12/7/2015	1/1/2027	2.0% to 5.0%	4,805,000	2,725,000	5/1-1/1/1	1/1/1	108,650	515,000	82,900	545,000
G.O. Series 2016A Refunding & Improvements	6/6/2016	1/1/2036	2.0% to 5.0%	18,050,000	13,260,000	5/1-1/1/1	1/1/1	437,331	1,665,000	354,881	1,745,000
G.O. Series 2016B	12/5/2016	1/1/2036	2.0% to 3.5%	2,065,000	1,185,000	5/1-1/1/1	1/1/1	36,224	150,000	32,424	150,000
G.O. Series 2017A	6/5/2017	1/1/2037	2.0% to 3.25%	1,235,000	980,000	5/1-1/1/1	1/1/1	29,413	55,000	24,113	55,000
G.O. Series 2017B Subject to AMT	6/5/2017	1/1/2037	3.0% to 3.5%	3,075,000	2,470,000	5/1-1/1/1	1/1/1	79,500	130,000	75,600	135,000
G.O. Series 2017C Taxable	6/5/2017	1/1/2047	3.0% to 4.1%	1,075,000	965,000	5/1-1/1/1	1/1/1	36,250	25,000	35,540	25,000
G.O. Series 2017D Refunding & Improvements	12/15/2017	1/1/2037	3.0% to 5.0%	9,230,000	3,665,000	5/1-1/1/1	1/1/1	168,250	530,000	141,750	550,000
G.O. Series 2018A	6/4/2018	1/1/2038	3.0% to 5.0%	17,630,000	13,920,000	5/1-1/1/1	1/1/1	583,868	1,045,000	533,618	1,100,000
G.O. Series 2019A	6/2/2019	1/1/2039	3.0% to 5.0%	11,780,000	9,795,000	5/1-1/1/1	1/1/1	419,419	640,000	387,419	685,000
G.O. Series 2019B	6/2/2019	1/1/2034	2.0% to 5.0%	3,720,000	3,085,000	5/1-1/1/1	1/1/1	84,540	220,000	79,480	225,000
G.O. Series 2020A Refunding & Improvements	9/15/2020	1/1/2040	2.85%	18,670,000	14,500,000	5/1-1/1/1	1/1/1	413,250	1,200,000	379,050	1,215,000
G.O. Series 2020B Refunding	9/15/2020	1/1/2030	3.00%	1,690,000	1,395,000	5/1-1/1/1	1/1/1	41,250	155,000	37,200	160,000
G.O. Series 2021A	6/7/2021	1/1/2041	2.0% to 4.0%	4,940,000	4,675,000	5/1-1/1/1	1/1/1	141,800	275,000	133,550	285,000
G.O. Series 2022A	6/6/2022	1/1/2042	4.0% to 5.0%	2,100,000	2,100,000	5/1-1/1/1	1/1/1	99,125	120,000	91,125	125,000
G.O. Series 2023A		1/1/2033		27,545,000	0	5/1-1/1/1	1/1/1	554,090	0	1,366,250	1,955,000
G.O. Series 2023B		1/1/2043		8,965,000	0	5/1-1/1/1	1/1/1	176,516	0	435,245	475,000
<b>Total G.O. Bonds</b>				<b>100,470,000</b>				<b>4,268,449</b>	<b>10,460,000</b>	<b>4,930,779</b>	<b>12,390,000</b>
<b>Revenue Bonds:</b>											
Transportation Development District Sales Tax Revenue Bonds (Series 2010)	12/1/2010	12/1/2032	2.00% to 5.00%	5,610,000	3,805,000	6/1-1/2/1	12/1	186,175	250,000	174,925	270,000
Senior Lien TIF Special Obligation Revenue Bonds (Series 2009A)	12/1/2009	12/1/2026	3.00% to 5.00%	21,230,000	7,110,000	6/1-1/2/1	12/1	347,583	1,965,000	257,250	1,910,000
Subordinate Lien TIF Special Obligation Revenue Bonds (Series 2009B)	12/1/2009	12/1/2027	7.50%	4,160,000	4,160,000	6/1-1/2/1	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	14,770,000	6/1-1/2/1	6/1	520,000	3,540,000	448,200	0
<b>Total Revenue Bonds</b>					<b>29,815,000</b>			<b>1,057,558</b>	<b>5,965,000</b>	<b>881,375</b>	<b>2,180,000</b>
<b>Other:</b>											
2019-01	6/15/2019	6/15/2023	1.75% to 1.875%	7,895,000	7,170,000	6/15-12/15	6/15	67,219	7,170,000	0	0
2019-02	9/13/2019	6/15/2023	1.700%	1,340,000	1,200,000	6/15-12/15	6/15	720	1,200,000	0	0
2020-01	3/15/2020	6/15/2023	1.125%	21,300,000	20,605,000	6/15-12/15	6/15	115,903	20,605,000	0	0
2020-02	3/15/2020	6/15/2023	1.70%	5,090,000	5,090,000	6/15-12/15	6/15	43,665	5,090,000	0	0
2020-03	9/15/2020	6/15/2024	0.5% to 0.75%	28,325,000	21,800,000	6/15-12/15	6/15	114,294	11,785,000	37,556	10,015,000
2021-01	3/15/2021	6/15/2024	0.20%	41,300,000	40,250,000	6/15-12/15	6/15	80,360	40,110	40,110	40,110,000
2021-02	9/15/2021	6/15/2025	0.40%	25,765,000	25,170,000	6/15-12/15	6/15	99,100	590,000	97,160	580,000
2021-03	12/15/2021	6/15/2025	0.375% to 0.80%	16,320,000	16,270,000	6/15-12/15	6/15	132,109	1,330,000	62,640	14,220,000
2022-01	3/15/2022	6/15/2025	1.75%	17,740,000	17,740,000	6/15-12/15	6/15	309,006	1,650,000	306,119	1,650,000
2022-02	6/15/2022	6/15/2025	2.00% to 3.00%	10,985,000	9,860,000	6/15-12/15	6/15	192,823	6,275,000	107,550	0
2022-03	12/22/2022	06/15/2024-06/15/2026		11,630,000	11,630,000	6/15-12/15	6/15	342,116	0	344,625	285,000
2023-01	6/15/2023	6/15/2027	3.75% to 4.00%	11,255,000	0	6/15-12/15	6/15	221,544	0	331,444	5,160,000
2023-02	9/15/2023	6/15/2027	3.50%	5,820,000	0	6/15-12/15	6/15	0	0	247,100	430,000
Transportation Revolving Fund Loan	7/19/2005	8/1/2024	3.72%	4,607,872	618,958	2/1-8/1	8/1	23,025	332,741	10,647	286,214
Kansas Water Pollution Control Revolving Loan (1746-02)	10/19/2009	9/1/2031	2.72%	39,506,000	18,272,285	3/1-9/1	3/1-9/1	484,728	1,817,364	434,946	1,867,646
Kansas Water Pollution Control Revolving Loan (1786-01)	1/18/2010	3/1/2031	2.55%	1,537,000	718,829	3/1-9/1	3/1-9/1	17,674	72,017	16,026	73,865
Kansas Water Pollution Control Revolving Loan (2064-01)	7/15/2019	9/1/2039	2.38%	3,750,000	3,254,322	3/1-9/1	3/1-9/1	76,822	153,361	72,755	161,128
Kansas Public Water Supply Loan (2720)	1/11/2007	8/1/2031	3.63%	17,935,861	10,116,874	2/1-8/1	2/1-8/1	359,133	909,747	325,810	943,070
Kansas Public Water Supply Loan (2743)	12/1/2011	2/1/2023	2.62%	506,899	230,381	2/1-8/1	2/1-8/1	21,361	18,364	5,445	18,348
Kansas Public Water Supply Loan (2915)	2/22/2016	2/1/2038	2.43%	2,480,865	396,666	2/1-8/1	2/1-8/1	8,698	155,798	4,889	159,607
			2.13%	7,126,270	3,758,638	2/1-8/1	2/1-8/1	79,003	195,448	74,742	203,719
<b>Total Other</b>					<b>215,074,433</b>			<b>2,743,773</b>	<b>56,933,339</b>	<b>2,519,554</b>	<b>75,279,097</b>
<b>Total Indebtedness</b>					<b>343,359,433</b>			<b>8,065,980</b>	<b>73,148,339</b>	<b>8,331,708</b>	<b>89,849,097</b>

2024

City of Manhattan

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 2023	Payments Due 2023	Payments Due 2024
Quint Pumper Truck		121	2.35%	950,000	406,599	107,757	107,757
Backhoe		50	3.30%	85,300	17,645	18,227	0
Peace Memorial		66	2.95%	460,000	160,480	84,316	84,316
Phone System		62	0.00%	519,543	103,909	103,909	0
Fire Truck		109	3.12%	953,091	664,018	122,992	122,992
Cameras		49	3.00%	39,200	10,279	10,619	0
Biosolids Tractor		44	2.65%	190,420	48,946	50,243	0
Street Sweeper		43	3.05%	165,075	42,294	43,301	0
Mower with Cab		43	2.58%	32,385	8,302	8,517	0
Storm Warning Sirens		42	2.85%	45,484	11,662	11,995	0
Compact Excavator		53	2.52%	26,150	10,674	5,540	5,540
Forestry Aerial Truck		52	2.25%	126,784	51,544	26,645	26,645
Peace Memorial Roof		75	2.59%	205,774	151,123	32,613	32,613
2019 Ford F-350 SD and related equipment		49	2.48%	65,900	33,766	17,514	17,514
Airfield Lighting		60	2.68%	28,013	17,194	6,041	6,041
State Bid Vehicles (11)		84	1.98%	237,934	172,793	36,638	36,638
Airport Deicer Trailer		59	2.07%	42,854	26,119	9,069	9,069
Fire Radios		84	2.01%	462,773	335,980	71,291	71,291
Chipper Truck		81	2.17%	55,461	40,222	8,710	8,710
Four (4) 2020 Three Quarter Ton 4WD Standard Cab Pickup Truck		82	2.19%	127,058	92,120	19,652	19,652
5 vehicles at 5 years		58	2.07%	257,148	156,507	54,406	54,406
(2) Incident Command Vehicles		58	2.07%	60,670	36,925	12,710	12,710
5 vehicles at 5 years		58	2.07%	69,784	42,472	14,748	14,748
Street Sweeper		45	1.34%	87,345	53,161	18,508	18,508
Truck-Mounted Sewer Jet		44	1.26%	232,612	174,877	59,854	59,854
1.5 Ton Pickup Truck		42	1.24%	189,842	142,601	48,736	48,736
Repl 1992 Fire Truck		126	1.46%	109,586	82,097	28,047	28,047
New John Deere Model 5090E Tractor		45	3.14%	1,050,000	1,050,000	114,135	114,135
Fire Rescue Equipment		41	3.52%	41,264	41,264	11,025	11,025
John Deere Wide Area Mower		53	3.71%	139,791	139,791	37,242	37,242
2022 Midsize SUV Vehicle		52	4.11%	66,001	66,001	0	18,263
2022 Full Size SUV Vehicle		52	4.11%	21,270	21,270	0	5,940
Upgrade Fire Alerting System		52	3.72%	52,750	52,750	0	14,731
Tractor with Cab & Loader		38	4.50%	240,993	240,993	52,291	52,291
4 Trucks		37	4.12%	69,583	69,583	18,647	18,647
Building Maintenance Truck		37	4.12%	180,487	180,487	47,991	47,991
1 Ton Truck - Primary mover for boats		50	4.27%	58,286	58,286	15,498	15,498
Knuckleboom Truck		50	4.27%	72,677	72,677	0	20,195
		50	4.27%	156,644	156,644	0	43,527
<b>Totals</b>					<b>5,244,055</b>	<b>1,329,427</b>	<b>1,185,272</b>

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





City of Manhattan

2024

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Expenditures:</b>			
<b>General Govt, Communications, Bldg Svcs, Animal Shelter, Information Technology</b>			
Salaries	1,885,344	1,927,610	2,325,300
Contractual	479,406	562,359	724,496
Commodities	89,134	97,675	107,050
Commodities CIP	27,069	32,500	36,500
Capital Outlay	90,677	205,000	73,000
Debt Service	9,239	9,239	15,498
<b>Total</b>	<b>2,580,869</b>	<b>2,834,383</b>	<b>3,281,844</b>
<b>Finance, Customer Service</b>			
Salaries	690,308	1,144,000	1,194,000
Contractual	58,865	154,724	230,138
Commodities	3,403	10,600	9,050
Commodities CIP	2,328	4,000	4,000
Capital Outlay			
<b>Total</b>	<b>754,904</b>	<b>1,313,324</b>	<b>1,437,188</b>
<b>Airport</b>			
Salaries	914,632	1,060,300	1,141,000
Contractual	486,508	666,830	803,821
Commodities	131,243	134,250	145,500
Commodities CIP	36,125	31,500	29,500
Other Charges	9,630	10,060	10,160
Capital Outlay	73,260	10,000	10,000
Debt Service	46,952	39,994	26,136
<b>Total</b>	<b>1,698,350</b>	<b>1,952,934</b>	<b>2,166,117</b>
<b>Fire</b>			
Salaries	6,764,606	7,586,030	8,520,250
Contractual	464,194	765,754	1,068,446
Commodities	327,559	319,650	373,200
Commodities CIP	57,455	68,000	79,500
Debt Service	11,995	11,994	11,995
Capital Outlay	50,000		
<b>Total</b>	<b>7,675,809</b>	<b>8,751,428</b>	<b>10,053,391</b>
<b>Human Resources</b>			
Salaries	528,555	640,750	689,000
Contractual	54,820	108,506	149,091
Commodities	4,111	9,600	11,100
Commodities CIP	5,618	8,000	0
Capital Outlay			
<b>Total</b>	<b>593,104</b>	<b>766,856</b>	<b>849,191</b>
<b>Public Works</b>			
Salaries	2,854,889	3,140,150	3,866,400
Contractual	355,241	1,210,541	1,459,508
Commodities	471,873	1,096,200	1,104,550
Commodities CIP	137,285	144,500	151,000
Capital Outlay	197,539	57,500	61,000
Debt Service	69,959	17,513	0
<b>Total</b>	<b>4,086,786</b>	<b>5,666,404</b>	<b>6,642,458</b>
<b>Parks &amp; Recreation</b>			
Salaries	5,394,576	6,660,090	7,273,300
Contractual	1,694,455	2,841,568	3,609,954
Commodities	932,742	1,044,625	1,147,725
Commodities CIP	150,951	170,700	184,500
Other Charges	1,684	2,500	2,000
Capital Outlay	474,565	358,000	448,000

Debt Service	158,942	180,189	153,446
Transfers	195	0	0
<b>Total</b>	<b>8,808,110</b>	<b>11,257,672</b>	<b>12,818,925</b>
<b>Community Development</b>			
Salaries	639,423	700,000	793,000
Contractual	25,207	76,320	117,835
Commodities	2,130	4,100	4,050
Commodities CIP	4,784	3,000	4,000
Capital Outlay			
<b>Total</b>	<b>671,544</b>	<b>783,420</b>	<b>918,885</b>
<b>Page Total</b>	<b>26,869,476</b>	<b>33,326,421</b>	<b>38,167,999</b>



City of Manhattan

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Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Expenditures:</b>			
<b>Legal</b>			
Salaries	480,587	543,700	627,200
Contractual	64,150	86,611	102,584
Commodities	6,596	11,875	16,800
Commodities CIP	4,695	4,500	4,500
Capital Outlay	0	0	0
<b>Total</b>	<b>556,028</b>	<b>646,686</b>	<b>751,084</b>
<b>Municipal Court</b>			
Salaries	708,570	812,500	860,500
Contractual	153,212	222,964	245,772
Commodities	11,679	14,975	19,075
Commodities CIP	11,010	24,500	15,000
Capital Outlay	0	0	26,500
<b>Total</b>	<b>884,471</b>	<b>1,074,939</b>	<b>1,166,847</b>
<b>General Services</b>			
Salaries	57,071	250,000	335,000
Contractual	1,587,033	1,741,866	1,732,500
Commodities	6,969	10,000	11,000
Commodities CIP	11,624	0	0
Other Charges	5,532	992,641	514,998
Capital Outlay	20,856	0	0
Debt Service	67,249	67,249	32,613
Transfers	475,692	500,000	1,551,041
Insurance	469,049	0	0
<b>Total</b>	<b>2,701,075</b>	<b>3,561,756</b>	<b>4,177,152</b>
<b>Outside Services</b>			
Salaries	0	0	0
Contractual	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Grants	482,264	599,475	635,204
Transfers	135,000	135,000	0
<b>Total</b>	<b>617,264</b>	<b>734,475</b>	<b>635,204</b>
<b>Joint Maintenance Facility</b>			
Salaries	0	0	89,950
Contractual	0	0	229,827
Commodities	0	0	25,000
Commodities CIP	0	0	3,000
Capital Outlay	0	0	50,000
<b>Total</b>	<b>0</b>	<b>0</b>	<b>397,777</b>
<b> </b>			
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b> </b>			
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b> </b>			
Salaries			

Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	4,758,838	6,017,856	7,128,064
Page 1 -Total	26,869,476	33,326,421	38,167,999
Grand Total	31,628,314	39,344,277	45,296,063

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

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	4,173,366	9,866,373	17,900,000
Receipts:			
Ad Valorem Tax	3,006,224	3,037,276	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	48,621	25,000	35,000
Motor Vehicle Tax	231,940	231,726	208,629
Recreational Vehicle Tax			1,451
16-20M Vehicle Tax			244
Commercial Vehicle Tax			6,354
Watercraft Tax			1,012
Special Assessments	6,972,520	6,300,000	6,400,000
Delinquent Specials	183,792	90,000	100,000
Sales Tax (City & County)	1,084,343	3,358,000	5,300,000
Use Tax (City & County)	254,454	613,000	900,000
TDJ Sales Tax	24,885	21,000	21,000
Passenger Facility Charge	306,161	125,000	210,600
Airport Office Rent	61,769	61,769	62,000
Contributions & Other Revenue	72,100	100,000	300,000
STAR & TIF Bond Revenue	0	2,143,500	2,176,750
Airport Parking Fees	0	0	440,250
Transfers from General Fund	0	0	0
Special Street & Highway Transfer		198,465	260,403
Transfers from Special Revenue	6,064,932	722,172	772,995
Transfers from Enterprise Funds	2,267,587	3,488,923	4,099,323
Transfers from Capital Projects	97,050	95,350	92,800
Transfers from Trust/Agency's	327,313	156,870	350,000
Interest on M&E Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>21,803,391</b>	<b>20,768,051</b>	<b>21,738,817</b>
<b>Resources Available:</b>	<b>25,176,757</b>	<b>30,634,424</b>	<b>34,238,817</b>
Expenditures:			
Other Charges	8,734	1,137,315	18,132,397
Debt Service	15,143,239	16,997,109	18,589,796
Transfers	158,411	0	63,000
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>15,310,384</b>	<b>18,134,424</b>	<b>36,785,093</b>
Unencumbered Cash Balance Dec 31	9,866,373	12,500,000	XXXXXXXXXXXXXXXXXXXX
2022-2023-2024 Budget Authority Amount	21,370,524	29,770,043	36,785,093
		Non-Appropriated Balance	
		Total Expenditure Non-Appr Balance	36,785,093
		Tax Required	2,546,276
		Delinquent Comp Rate:	0.0%
		Amount of 2023 Ad Valorem Tax	2,546,276

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	10	68,951	0
Receipts:			
Ad Valorem Tax	2,688,638	2,743,721	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	0	0	0
Motor Vehicle Tax	301,995	82,828	185,465
Recreational Vehicle Tax			1,317
16-20M Vehicle Tax			220
Commercial Vehicle Tax			5,740
Watercraft Tax			914
Use of Money & Property	1,754	0	0
Interest on M&E Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>2,935,091</b>	<b>2,826,549</b>	<b>193,656</b>
<b>Resources Available:</b>	<b>2,935,101</b>	<b>2,895,500</b>	<b>193,656</b>
Expenditures:			
Contractual Services	2,732,400	2,761,750	2,968,500
Transfers	133,750	133,750	133,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>2,866,150</b>	<b>2,895,500</b>	<b>3,102,000</b>
Unencumbered Cash Balance Dec 31	68,951	0	XXXXXXXXXXXXXXXXXXXX
2022-2023-2024 Budget Authority Amount	2,866,190	2,895,500	3,102,000
		Non-Appropriated Balance	
		Total Expenditure Non-Appr Balance	3,102,000
		Tax Required	2,908,344
		Delinquent Comp Rate:	0.0%
		Amount of 2023 Ad Valorem Tax	2,908,344

CFA Summary

City of Manhattan

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>106 Employee Benefit</b>			
Unencumbered Cash Balance Jan 1	351,541	391,269	350,000
Receipts:			
Ad Valorem Tax	2,207,894	2,231,000	XXXXXXXXXXXXXXXXXX
Delinquent Tax	35,312	25,000	30,000
Motor Vehicle Tax	173,801	128,943	153,247
Recreational Vehicle Tax			1,071
16/20M Vehicle Tax			179
Commercial Vehicle Tax			4,667
Watercraft Tax			743
Transfers	3,425,000	3,425,000	3,725,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>5,842,007</b>	<b>5,809,943</b>	<b>3,914,907</b>
<b>Resources Available:</b>	<b>6,193,548</b>	<b>6,201,212</b>	<b>4,264,907</b>
Expenditures:			
Personnel Services	5,802,279	5,851,212	6,282,621
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>5,802,279</b>	<b>5,851,212</b>	<b>6,282,621</b>
Unencumbered Cash Balance Dec 31	391,269	350,000	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	5,846,500	5,851,212	6,282,621
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,282,621
		Tax Required	2,017,714
Delinquent Comp Rate:	0.0%		0
		Amount of 2023 Ad Valorem Tax	2,017,714

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>107 Fire Equipment Reserve</b>			
Unencumbered Cash Balance Jan 1	131,473	346,203	500,000
Receipts:			
Ad Valorem Tax	663,385	720,000	XXXXXXXXXXXXXXXXXX
Delinquent Tax	7,536	0	
Motor Vehicle Tax	36,067	38,000	49,457
Recreational Vehicle Tax			345
16/20M Vehicle Tax			58
Commercial Vehicle Tax			1,506
Watercraft Tax			240
Use of Money & Property	3,917	5,000	
Contributions & Other Revenue	6,000	6,000	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>716,905</b>	<b>769,000</b>	<b>51,606</b>
<b>Resources Available:</b>	<b>848,378</b>	<b>1,115,203</b>	<b>551,606</b>
Expenditures:			
Contractual Services	250	0	0
Other Charges	0	0	554,251
Capital Outlay	35,510	34,000	0
Debt Service	466,415	581,203	760,555
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>502,175</b>	<b>615,203</b>	<b>1,314,806</b>
Unencumbered Cash Balance Dec 31	346,203	500,000	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	704,000	1,088,000	1,314,806
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,314,806
		Tax Required	763,200
Delinquent Comp Rate:	0.0%		0
		Amount of 2023 Ad Valorem Tax	763,200

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 108 KP&F	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	36,096	0
Receipts:			
Ad Valorem Tax	945,796	955,000	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	9,154	6,500	11,127
Motor Vehicle Tax	39,495	55,000	65,599
Recreational Vehicle Tax			458
16/20M Vehicle Tax			77
Commercial Vehicle Tax			1,998
Watercraft Tax			318
Transfers	380,000	143,904	400,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
<b>Total Receipts</b>	<b>1,374,445</b>	<b>1,160,404</b>	<b>479,577</b>
<b>Resources Available:</b>	<b>1,374,445</b>	<b>1,196,500</b>	<b>479,577</b>
Expenditures:			
Personnel Services	1,338,349	1,196,500	1,491,877
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
<b>Total Expenditures</b>	<b>1,338,349</b>	<b>1,196,500</b>	<b>1,491,877</b>
Unencumbered Cash Balance Dec 31	36,096	0	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	1,381,000	1,196,500	1,491,877
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,491,877
		Tax Required	1,012,300
Delinquent Comp Rate:		0.0%	0
		Amount of 2023 Ad Valorem Tax	1,012,300

Adopted Budget 109 General Improvement	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	172,021	199,945	250,000
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Use of Money & Property	2,397	5,000	5,000
Transfers	65,000	65,000	65,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
<b>Total Receipts</b>	<b>67,397</b>	<b>70,000</b>	<b>70,000</b>
<b>Resources Available:</b>	<b>239,418</b>	<b>269,945</b>	<b>320,000</b>
Expenditures:			
Contractual Services	20,603	0	0
Other Charges	0	0	220,000
Capital Outlay	18,870	19,945	100,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
<b>Total Expenditures</b>	<b>39,473</b>	<b>19,945</b>	<b>320,000</b>
Unencumbered Cash Balance Dec 31	199,945	250,000	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	190,000	300,000	320,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	320,000
		Tax Required	0
Delinquent Comp Rate:		0.0%	0
		Amount of 2023 Ad Valorem Tax	0

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
110 Industrial Promotion	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	414,937	300,194	168,000
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2	0	
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Use of Money & Property	7,451	5,000	11,500
Contributions & Other Revenue	84,424	50,000	50,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	91,877	55,000	61,500
Resources Available:	506,814	355,194	229,500
Expenditures:			
Contractual Services	112,262	120,500	129,500
Other Charges	94,358	66,694	100,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	206,620	187,194	229,500
Unencumbered Cash Balance Dec 31	300,194	168,000	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	236,186	415,000	229,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			229,500
Tax Required			0
Delinquent Comp Rate:			0.0%
Amount of 2023 Ad Valorem Tax			0

Adopted Budget	Prior Year	Current Year	Proposed Budget
112 Library Employee Benefit	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	624	15,891	0
Receipts:			
Ad Valorem Tax	616,217	647,527	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	10,614	0	
Motor Vehicle Tax	51,046	16,582	32,487
Recreational Vehicle Tax			311
16/20M Vehicle Tax			52
Commercial Vehicle Tax			1,355
Watercraft Tax			216
Use of Money & Property	280	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	678,157	664,109	34,421
Resources Available:	678,781	680,000	34,421
Expenditures:			
Contractual Services	662,890	680,000	720,800
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	662,890	680,000	720,800
Unencumbered Cash Balance Dec 31	15,891	0	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	662,890	680,000	720,800
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			720,800
Tax Required			686,379
Delinquent Comp Rate:			0.0%
Amount of 2023 Ad Valorem Tax			686,379

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 113 Park Development	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	49,660	870	1,500
<b>Receipts:</b>			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Use of Money & Property	210	1,290	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts	210	1,290	0
<b>Total Receipts</b>	<b>210</b>	<b>1,290</b>	<b>0</b>
<b>Resources Available:</b>	<b>49,870</b>	<b>2,160</b>	<b>1,500</b>
<b>Expenditures:</b>			
Other Charges	0	660	1,500
Transfers	49,000	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures	49,000	660	1,500
<b>Total Expenditures</b>	<b>49,000</b>	<b>660</b>	<b>1,500</b>
Unencumbered Cash Balance Dec 31	870	1,500	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	49,000	660	1,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,500
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			0

Adopted Budget 124 Riley County Police Dept	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	9,747	0
<b>Receipts:</b>			
Ad Valorem Tax	16,866,830	18,734,125	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	268,204	0	325,612
Motor Vehicle Tax	1,260,297	1,256,192	1,286,840
Recreational Vehicle Tax			8,989
16/20M Vehicle Tax			1,503
Commercial Vehicle Tax			39,193
Watercraft Tax			6,242
Fines	3,114	0	
Transfers	0	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts	18,398,445	19,990,317	1,668,379
<b>Total Receipts</b>	<b>18,398,445</b>	<b>19,990,317</b>	<b>1,668,379</b>
<b>Resources Available:</b>	<b>18,398,445</b>	<b>20,000,064</b>	<b>1,668,379</b>
<b>Expenditures:</b>			
Contractual Services	18,388,698	20,000,064	21,344,367
Other Charges	0	0	182,185
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures	18,388,698	20,000,064	21,526,552
<b>Total Expenditures</b>	<b>18,388,698</b>	<b>20,000,064</b>	<b>21,526,552</b>
Unencumbered Cash Balance Dec 31	9,747	0	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	18,633,759	20,000,064	21,526,552
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			21,526,552
Tax Required			19,858,173
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			19,858,173

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

Adopted Budget Special Highway	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,552,599	3,071,750	1,751,480
<b>Receipts:</b>			
State of Kansas Gas Tax	1,641,576	1,488,510	1,477,480
County Transfers Gas	55,340	121,950	121,040
Grant	466,817	0	0
Use of Money & Property	33,121	16,270	50,000
Contributions & Other Revenue	15,924	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>2,212,778</b>	<b>1,636,730</b>	<b>1,658,520</b>
<b>Resources Available:</b>	<b>4,765,377</b>	<b>4,708,480</b>	<b>3,410,000</b>
<b>Expenditures:</b>			
Personnel Services	72,551	98,220	88,650
Contractual Services	304,675	31,100	36,896
Commodities	556,993	190,000	205,000
Commodities-CIP	0	0	0
Capital Outlay	33,766	2,297,321	2,048,058
Debt Service	54,344	54,344	54,344
Transfers	671,298	286,015	977,052
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,693,627</b>	<b>2,957,000</b>	<b>3,410,000</b>
Unencumbered Cash Balance Dec 31	3,071,750	1,751,480	0
2022/2023/2024 Budget Authority Amount:	2,763,249	2,957,000	3,410,000

Adopted Budget 102 City University	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	525,166	597,242	500,000
<b>Receipts:</b>			
Other Local Taxes	523,541	430,000	525,000
Contributions & Other Revenue	68,485	45,000	36,000
Transfers	135,000	135,000	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>727,026</b>	<b>610,000</b>	<b>561,000</b>
<b>Resources Available:</b>	<b>1,252,192</b>	<b>1,207,242</b>	<b>1,061,000</b>
<b>Expenditures:</b>			
Contractual Services	4,950	5,000	5,000
Other Charges	0	52,242	56,000
Transfers	650,000	650,000	1,000,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>654,950</b>	<b>707,242</b>	<b>1,061,000</b>
Unencumbered Cash Balance Dec 31	597,242	500,000	0
2022/2023/2024 Budget Authority Amount:	815,000	1,010,000	1,061,000

<b>CPA Summary</b>
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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget 103 Aggleville BID	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	674	0
Receipts:			
Taxes & Assessments	77,174	77,326	78,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>77,174</b>	<b>77,326</b>	<b>78,000</b>
<b>Resources Available:</b>	<b>77,174</b>	<b>78,000</b>	<b>78,000</b>
Expenditures:			
Contractual Services	76,500	78,000	78,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>76,500</b>	<b>78,000</b>	<b>78,000</b>
Unencumbered Cash Balance Dec 31	674	0	0
2022/2023/2024 Budget Authority Amount:	76,500	78,000	78,000

Adopted Budget 104 Downtown BID	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	1	0
Receipts:			
Taxes & Assessments	91,161	98,499	103,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>91,161</b>	<b>98,499</b>	<b>103,500</b>
<b>Resources Available:</b>	<b>91,161</b>	<b>98,500</b>	<b>103,500</b>
Expenditures:			
Contractual Services	91,160	98,500	103,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>91,160</b>	<b>98,500</b>	<b>103,500</b>
Unencumbered Cash Balance Dec 31	1	0	0
2022/2023/2024 Budget Authority Amount:	91,500	98,500	103,500

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>105 Economic Development</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	7,087,586	1,634,823	3,925,000
Receipts:			
Taxes & Assessments	2,525,357	2,725,560	3,640,600
Use of Money & Property	92,286	6,700	88,000
Contributions & Other Revenue	570,131	557,917	457,917
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>3,187,774</b>	<b>3,290,177</b>	<b>4,186,517</b>
<b>Resources Available:</b>	<b>10,275,360</b>	<b>4,925,000</b>	<b>8,111,517</b>
Expenditures:			
Contractual Services	802,089	1,000,000	7,911,517
Other Charges	29,170	0	0
Capital Outlay	0	0	0
Transfers	7,809,278	0	200,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>8,640,537</b>	<b>1,000,000</b>	<b>8,111,517</b>
Unencumbered Cash Balance Dec 31	1,634,823	3,925,000	0
2022/2023/2024 Budget Authority Amount:	10,148,368	5,102,072	8,111,517

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>114 Recreation &amp; Trails</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	6,664,569	5,464,311	3,500,000
Receipts:			
Other Local Taxes	3,858,718	3,450,000	3,885,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>3,858,718</b>	<b>3,450,000</b>	<b>3,885,000</b>
<b>Resources Available:</b>	<b>10,523,287</b>	<b>8,914,311</b>	<b>7,385,000</b>
Expenditures:			
Contractual Services	18,168	0	16,000
Commodities	19,614	0	23,500
Other Charges	0	0	678,823
Transfers	5,021,194	5,414,311	6,666,677
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>5,058,976</b>	<b>5,414,311</b>	<b>7,385,000</b>
Unencumbered Cash Balance Dec 31	5,464,311	3,500,000	0
2022/2023/2024 Budget Authority Amount:	9,161,049	8,450,000	7,385,000

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

Adopted Budget 115 Sales Tax	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	194,741	823,498	850,000
Receipts:			
Other Local Taxes	7,348,757	5,926,502	7,400,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>7,348,757</b>	<b>5,926,502</b>	<b>7,400,000</b>
<b>Resources Available:</b>	<b>7,543,498</b>	<b>6,750,000</b>	<b>8,250,000</b>
Expenditures:			
Transfers	6,720,000	5,900,000	7,400,000
Other Charges	0	0	850,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>6,720,000</b>	<b>5,900,000</b>	<b>8,250,000</b>
Unencumbered Cash Balance Dec 31	823,498	850,000	0
2022/2023/2024 Budget Authority Amount:	6,720,000	5,900,000	8,250,000

Adopted Budget 116 Special Alcohol	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	107,021	200,000
Receipts:			
Taxes & Assessments	561,453	575,175	515,500
Use of Money & Property	94	0	0
Contributions & Other Revenue	11,484	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>573,031</b>	<b>575,175</b>	<b>515,500</b>
<b>Resources Available:</b>	<b>573,031</b>	<b>682,196</b>	<b>715,500</b>
Expenditures:			
Grants	466,010	482,196	515,500
Other Charges	0	0	200,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>466,010</b>	<b>482,196</b>	<b>715,500</b>
Unencumbered Cash Balance Dec 31	107,021	200,000	0
2022/2023/2024 Budget Authority Amount:	466,010	492,196	715,500

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>117 Special Park &amp; Recreation</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	620,350	718,404	500,000
Receipts:			
Taxes & Assessments	561,453	490,000	565,000
Grants	999	0	0
Use of Money & Property	7,875	1,000	8,000
Contributions & Other Revenue	1,030	0	0
Transfers	50,533	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>621,890</b>	<b>491,000</b>	<b>573,000</b>
<b>Resources Available:</b>	<b>1,242,240</b>	<b>1,209,404</b>	<b>1,073,000</b>
Expenditures:			
Contractual Services	10,000	14,675	14,600
Other Charges	0	0	493,565
Capital Outlay	5,308	214,537	30,000
Debt Service	84,316	84,316	84,316
Transfers	424,212	395,876	450,519
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>523,836</b>	<b>709,404</b>	<b>1,073,000</b>
Unencumbered Cash Balance Dec 31	718,404	500,000	0
2022/2023/2024 Budget Authority Amount:	905,500	891,000	1,073,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>119 Special Sunset Zoo</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	394,508	320,740	300,000
Receipts:			
Grants	80,000	0	0
Services & Sales	527,731	494,757	544,750
Use of Money & Property	4,628	500	1,000
Contributions & Other Revenue	12,312	25,500	61,905
Transfers	169	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>624,840</b>	<b>520,757</b>	<b>607,655</b>
<b>Resources Available:</b>	<b>1,019,348</b>	<b>841,497</b>	<b>907,655</b>
Expenditures:			
Personnel Services	320,678	405,600	481,600
Contractual Services	120,823	39,897	81,791
Commodities	183,127	96,000	136,000
Commodities CIP	10,837	0	5,000
Other Charges	0	0	188,264
Capital Outlay	30,927	0	15,000
Transfers	32,216	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>698,608</b>	<b>541,497</b>	<b>907,655</b>
Unencumbered Cash Balance Dec 31	320,740	300,000	0
2022/2023/2024 Budget Authority Amount:	750,000	780,500	907,655

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>121 Tourism &amp; Convention</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	0	575,786	1,200,000
Receipts:			
Taxes & Assessments	2,375,652	2,790,452	2,600,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>2,375,652</b>	<b>2,790,452</b>	<b>2,600,000</b>
<b>Resources Available:</b>	<b>2,375,652</b>	<b>3,366,238</b>	<b>3,800,000</b>
Expenditures:			
Contractual Services	1,291,532	1,535,904	3,117,916
Other Charges	90,000	90,000	0
Transfers	418,334	540,334	682,084
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,799,866</b>	<b>2,166,238</b>	<b>3,800,000</b>
Unencumbered Cash Balance Dec 31	575,786	1,200,000	0
2022/2023/2024 Budget Authority Amount:	1,799,866	2,166,238	3,800,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>127 Downtown Redevelopment TIF</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	105,693	80,705	50,000
Receipts:			
Taxes & Assessments	1,736,571	2,200,000	2,000,000
Other Local Taxes	925,254	949,295	930,000
Use of Money & Property	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>2,661,825</b>	<b>3,149,295</b>	<b>2,930,000</b>
<b>Resources Available:</b>	<b>2,767,518</b>	<b>3,230,000</b>	<b>2,980,000</b>
Expenditures:			
Other Charges	2,686,813	3,180,000	2,980,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>2,686,813</b>	<b>3,180,000</b>	<b>2,980,000</b>
Unencumbered Cash Balance Dec 31	80,705	50,000	0
2022/2023/2024 Budget Authority Amount:	2,985,500	3,180,000	2,980,000

<b>CPA Summary</b>
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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget 129 Special Street Maintenance	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,381,582	2,647,514	3,500,000
Receipts:			
Taxes	3,038,138	2,620,000	2,950,000
Use of Money & Property	0	0	0
Contributions & Other Revenue	16,694	0	0
Transfers	16,977	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>3,071,809</b>	<b>2,620,000</b>	<b>2,950,000</b>
<b>Resources Available:</b>	<b>5,453,391</b>	<b>5,267,514</b>	<b>6,450,000</b>
Expenditures:			
Contractual Services	1,245	400	0
Capital Outlay	2,804,210	1,767,114	6,416,250
Transfers	422	0	33,750
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>2,805,877</b>	<b>1,767,514</b>	<b>6,450,000</b>
Unencumbered Cash Balance Dec 31	2,647,514	3,500,000	0
2022/2023/2024 Budget Authority Amount:	2,915,000	3,820,000	6,450,000

Adopted Budget 130 Risk Management Reserve	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	146,110	146,110	146,000
Receipts:			
Contributions & Other Revenue	0	0	0
Transfers	0	25,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>
<b>Resources Available:</b>	<b>146,110</b>	<b>171,110</b>	<b>171,000</b>
Expenditures:			
Contractual Services	0	25,110	171,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>25,110</b>	<b>171,000</b>
Unencumbered Cash Balance Dec 31	146,110	146,000	0
2022/2023/2024 Budget Authority Amount:	135,000	171,000	171,000

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>134 Equipment Reserve</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	1,419	0	0
Receipts:			
Transfers	93,716	65,001	65,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>93,716</b>	<b>65,001</b>	<b>65,000</b>
<b>Resources Available:</b>	<b>95,135</b>	<b>65,001</b>	<b>65,000</b>
Expenditures:			
Debt Service	65,001	65,001	65,000
Transfers	30,134	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>95,135</b>	<b>65,001</b>	<b>65,000</b>
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	96,715	65,001	65,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>135 Parking Management</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Service & Sales	2	768,806	732,000
License & Permits	0	0	8,924
Fines	40,191	0	68,000
Transfers	294,976	0	301,041
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>335,169</b>	<b>768,806</b>	<b>1,109,965</b>
<b>Resources Available:</b>	<b>335,169</b>	<b>768,806</b>	<b>1,109,965</b>
Expenditures:			
Personnel Services	216,439	430,900	603,400
Contractual Services	90,557	226,746	308,715
Commodities	17,153	77,160	90,850
Commodities-CIP	11,020	34,000	57,000
Capital Outlay		0	50,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>335,169</b>	<b>768,806</b>	<b>1,109,965</b>
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	608,783	769,106	1,109,965

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

Adopted Budget <b>607 Fleet Management Fund</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	599,840
Receipts:			
Services & Sales	0	2,410,568	2,392,619
Use of Money & Property	0	0	20,999
Transfers	0	1,000,000	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>3,410,568</b>	<b>2,413,618</b>
<b>Resources Available:</b>	<b>0</b>	<b>3,410,568</b>	<b>3,013,458</b>
Expenditures:			
Personnel Services	0	427,641	363,600
Contractual Services	0	21,317	70,316
Commodities	0	51,300	58,500
Commodities CIP	0	20,000	20,000
Capital Outlay	0	979,040	1,686,749
Other Charges	0	1,311,430	716,964
Transfers	0	0	97,329
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>2,810,728</b>	<b>3,013,458</b>
Unencumbered Cash Balance Dec 31	0	599,840	0
2022/2023/2024 Budget Authority Amount:	0	3,410,568	3,013,458

Adopted Budget <b>608 IT Management Fund</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Services & Sales	0	1,011,913	3,247,670
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>1,011,913</b>	<b>3,247,670</b>
<b>Resources Available:</b>	<b>0</b>	<b>1,011,913</b>	<b>3,247,670</b>
Expenditures:			
Personnel Services	0	471,587	1,236,500
Contractual Services	0	172,087	1,600,981
Commodities	0	9,300	9,300
Commodities CIP	0	137,250	140,248
Capital Outlay	0	10,000	24,308
Other Charges	0	211,689	236,333
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>1,011,913</b>	<b>3,247,670</b>
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	1,011,913	3,247,670

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

Adopted Budget 501 Water	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	6,543,755	9,090,793	8,900,000
Receipts:			
License & Permits	59,552	20,000	20,000
Services & Sales	13,938,859	14,587,100	15,330,900
Use of Money & Property	846,658	584,800	675,000
Contributions & Other Revenue	40,988	34,800	40,000
Transfers	11,588	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>14,897,645</b>	<b>15,226,700</b>	<b>16,065,900</b>
<b>Resources Available:</b>	<b>21,441,400</b>	<b>24,317,493</b>	<b>24,965,900</b>
Expenditures:			
General Administration	929,957	1,697,067	1,903,330
Meter Services	370,415	493,353	519,809
Supply & Treatment	3,688,706	3,881,865	4,642,253
Blue Township	30,997	35,210	43,810
Distribution	1,447,986	2,049,299	2,163,514
Utility Location	207,686	288,675	313,925
Non-Operating	2,263,430	2,688,084	11,978,653
Transfer to General Fund	1,695,157	1,675,000	1,275,000
Transfer to Special Revenue	34,820	27,198	27,198
Transfer to Debt Service	1,101,473	1,302,779	1,158,217
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	359,094	1,210,613	871,841
Insurance	152,536	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>12,350,607</b>	<b>15,417,493</b>	<b>24,965,900</b>
Unencumbered Cash Balance Dec 31	9,090,793	8,900,000	0
2022/2023/2024 Budget Authority Amount:	18,863,212	21,726,700	24,965,900

<b>CPA Summary</b>



City of Manhattan

2024

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

Adopted Budget <b>531 Stormwater</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,117,341	3,516,291	3,000,000
Receipts:			
Taxes & Assessments	2,520	0	0
Administrative Fees	18,824	0	0
Services & Sales	4,569,758	4,400,000	5,000,000
Use of Money & Property	48,338	5,000	5,000
Contributions & Other Revenues	20,684	0	0
Transfers	6,350	6,350	6,350
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>4,666,474</b>	<b>4,411,350</b>	<b>5,011,350</b>
<b>Resources Available:</b>	<b>7,783,815</b>	<b>7,927,641</b>	<b>8,011,350</b>
Expenditures:			
Personnel Services	848,723	590,128	1,279,550
Contractual Services	178,214	586,371	784,518
Commodities	29,686	61,000	68,000
Commodities-CIP	7,891	25,000	20,000
Other Charges	16,371	0	1,739,167
Capital Outlay	552,720	412,500	612,500
Debt Service	103,109	103,155	59,854
Transfer to Debt Service	852,114	1,485,620	2,083,135
Transfer to Capital Project	1,658,540	1,663,867	1,364,626
Transfer to General Fund	20,156	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>4,267,524</b>	<b>4,927,641</b>	<b>8,011,350</b>
Unencumbered Cash Balance Dec 31	3,516,291	3,000,000	0
2022/2023/2024 Budget Authority Amount:	6,873,123	7,911,350	8,011,350

**CPA Summary**

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**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

2024

The governing body of  
**City of Manhattan**  
will meet on September 5, 2023 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 County (home county) Pottawatomie County

**BUDGET SUMMARY**  
Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	31,628,314	6.591	39,344,277	6.292	45,296,063	4,227,810	6.089
Debt Service	15,310,384	5.073	29,770,043	4.792	37,458,330	3,219,513	4.637
Library	2,866,150	4.537	2,895,500	4.329	3,102,000	2,908,344	4.189
106 Employee Benefit	5,802,279	3.726	5,851,212	3.520	6,629,767	2,364,860	3.406
107 Fire Equipment Reserve	502,175	1.119	1,088,000	1.136	1,314,806	763,200	1.099
108 KP&F	1,338,349	1.595	1,196,500	1.507	1,491,877	1,012,300	1.458
109 General Improvement	39,473		249,945		320,000		
110 Industrial Promotion	206,620		415,000		229,500		
112 Library Employee Benefit	662,890	1.040	680,000	1.022	720,800	686,379	0.989
113 Park Development	49,000		660		1,500		
124 Riley County Police Dept	18,388,698	28.462	20,000,064	29.556	21,526,552	19,858,173	28.602
Special Highway	1,693,627		2,957,000		3,410,000		
102 City University	654,950		1,010,000		1,061,000		
103 Aggieville BID	76,500		78,000		78,000		
104 Downtown BID	91,160		98,500		103,500		
105 Economic Development	8,640,537		5,102,072		8,111,517		
114 Recreation & Trails	5,058,976		8,450,000		7,385,000		
115 Sales Tax	6,720,000		5,900,000		8,250,000		
116 Special Alcohol	466,010		482,196		715,500		
117 Special Park & Recreation	523,836		891,000		1,073,000		
119 Special Sunset Zoo	698,608		780,500		907,655		
121 Tourism & Convention	1,799,866		2,166,238		3,800,000		
127 Downtown Redevelopment	2,686,813		3,180,000		2,980,000		
129 Special Street Maintenance	2,805,877		3,820,000		6,450,000		
130 Risk Management Reserve			171,000		171,000		
134 Equipment Reserve	95,134		65,001		65,000		
135 Parking Management	335,169		768,806		1,109,965		
501 Water	12,350,607		21,726,700		24,965,900		
521 Wastewater	11,106,743		16,895,690		21,979,033		
531 Stormwater	4,267,524		7,911,350		8,011,350		
607 Fleet Management Fund			2,810,728		3,013,458		
608 IT Management Fund			1,011,913		3,247,670		
<b>Totals</b>	<b>136,866,268</b>	<b>52.143</b>	<b>187,767,895</b>	<b>52.154</b>	<b>224,979,743</b>	<b>35,040,579</b>	<b>50.469</b>
						<i>Revenue Neutral Rate**</i>	<b>47.613</b>

Less: Transfers	36,016,044	29,485,782	28,258,523
Net Expenditure	100,850,224	158,282,113	196,721,220
Total Tax Levied	31,219,562	33,057,149	XXXXXXXXXXXXXXXXXX
Assessed Valuation	598,718,210	633,858,613	694,292,141
Outstanding Indebtedness, January 1,			
	2021	2022	2023
G.O. Bonds	121,030,000	109,215,000	100,470,000
Revenue Bonds	25,245,000	17,180,000	15,045,000
Other	189,474,071	191,195,181	227,207,903
Lease Purchase Principal	4,715,202	5,249,693	4,115,586
<b>Total</b>	<b>340,464,273</b>	<b>322,839,874</b>	<b>346,838,489</b>

\*Tax rates are expressed in mills

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

Jason Hilgers

City Official Title: Deputy City Manager


(PUBLISHED IN *THE MANHATTAN MERCURY* ON SEPTEMBER 23, 2023)

**ORDINANCE NO. 7661 SUMMARY**

On September 19, 2023, the City of Manhattan, Kansas adopted the following ordinance:

**AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF MANHATTAN, KANSAS, FOR 2024, 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 2024 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 – Friday, 8 a.m. – 5 p.m., and is available for at least one week following the publication date of this summary at [www.cityofmbk.com](http://www.cityofmbk.com). This Summary certified to be legally accurate and sufficient by City Attorney Katharine Jackson.

  
\_\_\_\_\_  
City Attorney  
Date certified: 9/19/2023

## BUDGET ORDINANCE NO. 7661

**AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF MANHATTAN, KANSAS, FOR 2024, 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 2024 (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 2024, 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 19<sup>TH</sup> DAY OF SEPTEMBER, 2023.

  
Mark J. Hatesohl, Mayor

ATTEST:

  
Brenda K. Wolf, CMC, City Clerk



## RESOLUTION NO. 090523-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 47.613 mills by the Riley County Clerk; and

WHEREAS, the Fiscal Year 2024 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 5, 2023, 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 47.613 mills.

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

**ADOPTED** this 5<sup>th</sup> day of September, 2023, and **SIGNED** by the Mayor.

  
Mark J. Hatesohl, Mayor

ATTEST:

  
Brenda K. Wolf, CMC, 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 5, 2023  
Resolution No. 090523-B

Governing Body Member	Yes	No	No Vote
Mark J. Hatesohl, Mayor	X		
Wynn Butler, Commissioner	X		
John E. Matta, Commissioner	X		
Linda Morse, Commissioner	X		
<b>TOTAL</b>	<b>4</b>	<b>0</b>	<b>0</b>

Certified:

*Brenda K. Way*

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of  
City of Manhattan  
 will meet on September 5, 2023 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.

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						<i>Revenue Neutral Rate**</i>	<i>47.613</i>
Less: Transfers	0		0		0		
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Assessed Valuation	598,718,210		633,858,613		694,292,141		
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\*Tax rates are expressed in mills

\*\* Revenue Neutral Rate as defined by KSA 79-290H

Jason Hilgers

City Official Title: Deputy City Manager

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

I, Bailee Liston, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of The Manhattan Mercury, a publication that is a "legal newspaper" as that phrase is defined for the city of Manhattan, for the County of Riley, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

**PUBLICATION DATES:**  
26 Aug 2023

**Notice ID:** NXxomiUap3TGXjRWIVMM  
**Publisher ID:** 175572  
**Notice Name:** Notice of Hearing to Exceed RNR & Budget Hear

**PUBLICATION FEE:** \$242.71

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

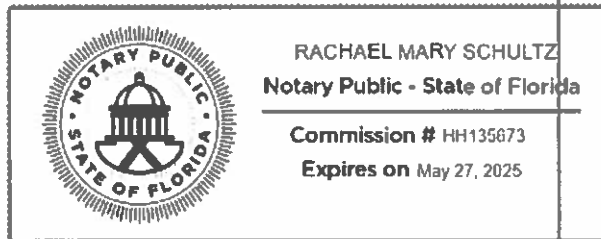
*Bailee Liston*

Agent

**VERIFICATION**

State of Florida  
County of Charlotte

Signed or attested before me on this: 08/28/2023



*Rachael Mary Schultz*

Notary Public  
Notarized online using audio-video communication

**RESOLUTION NO. 091923-A**

**BE IT RESOLVED**, by the Governing Body of the City of Manhattan that at a regularly scheduled meeting, and after a public hearing on September 5, 2023, the Governing Body approved the 2024-2028 Capital Improvements Program attached as Exhibit A.

**ADOPTED** by the Governing Body of the City of Manhattan, Kansas, on the 19<sup>th</sup> day of September, 2023.

  
\_\_\_\_\_  
Mark J. Hatesohl, Mayor

ATTEST:



  
\_\_\_\_\_  
Brenda K. Wolf, CMC, City Clerk