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 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Vehicle Tax		2			
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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	K.S.A.				
General	12-101a	6	47,352,961	8,570,714	11.884
Debt Service	10-113		37,835,269	478,000	0.663
Library	12-1220		3,279,900	3,078,000	4.268
106 Employee Benefit	12-16, 102		6,093,495	2,100,158	2.912
107 Fire Equipment Reserve	12-110b		1,206,710	794,384	1.101
108 KP&F	74-4967		1,533,067	1,033,663	1.461
109 General Improvement	79-1950a		420,000		
110 Industrial Promotion	12-1617h		278,500		
112 Library Employee Benefit	12-1220		757,039	710,000	0.984
113 Park Development	79-1950a		1,025		
124 Riley County Police Dept	19-4443		23,054,328	21,517,823	29.836
Special Highway			3,705,000		
102 City University			625,000		
103 Aggieville BID			78,000		
104 Downtown BID			106,500		
105 Economic Development			7,458,517		
114 Recreation & Trails			7,385,000		
115 Sales Tax			8,400,000		
116 Special Alcohol			800,000		
117 Special Park & Recreation			1,093,000		
119 Special Sunset Zoo			964,500		
121 Tourism & Convention			3,000,000		
126 Capital Improvement			55,000		
127 Downtown Redevelopment TIF			2,774,000		
129 Special Street Maintenance			4,175,000		
130 Risk Management Reserve			146,000		
134 Equipment Reserve			65,000		
135 Parking Management			946,130		
501 Water			26,825,300		
521 Wastewater			24,963,700		
531 Stormwater			9,657,350		
607 Fleet Management Fund			1,289,100		
608 IT Management Fund			3,334,852		
Totals		xxxxxx	229,659,263	38,302,742	53.109
Budget Hearing Notice				Final County Assessed Valuation	County Clerk's Use Only
Combined Rate and Budget Hearing Notice				RILEY	659,101,259
RNR Hearing Notice				POTTAWATOMIE	62,099,938
Neighborhood Revitalization Rebate				0	
				0	
				Nov 1, 2024 Total Assessed Valuation	721,201,197

Revenue Neutral Rate	47.007
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Susan E. Adamchuk, Mayor

Jason Hilgers, Interim City Manager

Brenda K. Wolf, City Clerk

Attest: 2024

County Clerk

Governing Body

COUNTY CLERK Seal RILEY COUNTY, KANSAS

CPA Summary

CITY OF MANHATTAN 2025

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4,227,810	277,137	1,790	262	9,260	1,416
Debt Service	2,546,276	166,911	1,078	157	5,578	853
Library	2,908,344	190,645	1,231	179	6,371	974
106 Employee Benefit	2,017,714	132,263	854	124	4,420	676
107 Fire Equipment Res	763,200	50,028	323	47	1,672	256
108 KP&F	1,012,300	66,357	428	62	2,218	339
109 General Improveme						
110 Industrial Promotion						
112 Library Employee B	686,379	44,993	290	42	1,504	230
113 Park Development						
124 Riley County Police	19,858,173	1,301,722	8,404	1,225	43,501	6,653
TOTAL	34,020,196	2,230,056	14,398	2,098	74,524	11,397

County Treas Motor Vehicle Estimate 2,230,056

County Treas Recreational Vehicle Estimate 14,398

County Treas 16/20M Vehicle Estimate 2,098

County Treas Commercial Vehicle Tax Estimate 74,524

County Treas Watercraft Tax Estimate 11,397

Motor Vehicle Factor 0.06555

Recreational Vehicle Factor 0.00042

16/20M Vehicle Factor 0.00006

Commercial Vehicle Factor 0.00219

Watercraft Factor 0.00034

CITY OF MANHATTAN 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General Fund (Outside Svc)	City/University	135,000	0	0	Ord. No. 7369
General Fund	Risk Management Reserve	0	0	0	K.S.A 12-2615
General Fund	Fleet	1,000,000	0	0	K.S.A. 12-1, 118
General Fund	Parking Services	654,773	301,041	0	K.S.A. 12-1, 118
General Fund	Capital Improvement	275,000	1,250,000	0	K.S.A. 12-1, 118
General Fund	Riley County Police Dept	63,683	0	0	K.S.A. 19-4443
General Fund	Capital Project	190,506	0	0	K.S.A. 12-6a16.
City/University	Capital Project	650,000	1,000,000	500,000	K.S.A. 12-1, 118
Economic Development	General Fund	200,000	200,000	250,000	Ord. No. 7369
Economic Development	Bond & Interest	0	0	1,300,000	Ord. No. 7369
Economic Development	Capital Project	0	0	0	K.S.A. 12-1, 118
Sales Tax	Employee Benefit	3,425,000	3,725,000	3,725,000	Ord. No. 3965
Sales Tax	KP&F	400,000	400,000	400,000	Ord. No. 3965
Sales Tax	General Improvement	65,000	65,000	65,000	Ord. No. 3965
Sales Tax	General Fund	3,490,000	3,210,000	3,210,000	Ord. No. 3965
Library Fund	Bond & Interest	133,750	133,500	133,000	Ord. No. 7369
Park Development	Special Revenue	0	1,500	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	0	80,000	K.S.A. 12-1, 118
Special Park & Rec	Capital Project	58,139	190,519	187,360	K.S.A. 12-1, 118
Special Street & Highway	Bond & Interest	198,465	260,403	176,924	K.S.A. 12-1, 118
Special Street & Hiighway	Capital Project	842,687	716,649	599,660	K.S.A. 12-1, 118
Special Sunset Zoo	Bond & Interest	0	0	0	Ord. No. 4558
Special Sunset Zoo	Non-budget Sp Rev.	0	0	0	Ord. No. 4558
Special Sunset Zoo	Capital Project	0	0	0	Ord. No. 4558
Tourism & Convention	General Fund	100,000	150,000	200,666	Charter Ord. No. 46
Tourism & Convention	Bond & Interest	564,795	317,084	318,334	Charter Ord. No. 46
Tourism & Convention	Capital Project	0	215,000	250,000	Charter Ord. No. 46
Capital Improvement	Capital Project	0	1,290,000	55,000	K.S.A. 12-1, 118, Charter Ord. No 6526
Special Street Maintenance	Bond & Interest	5,576	33,750	0	K.S.A. 12-1, 118
Special Street Maintenance	Capital Project	793,623	0	0	K.S.A. 12-1, 118
Bond & Interest	Capital Project	278,779	0	0	K.S.A. 10-113
Bond & Interest	Trust & Agency (non-budgeted)	53,301	0	0	K.S.A. 10-113
Water	Capital Project	619,498	871,841	2,381,744	K.S.A. 12-825d
Water	General Fund	1,675,000	1,275,000	1,975,000	K.S.A. 12-825d
Water	Bond & Interest	1,134,477	1,158,217	1,285,836	K.S.A. 12-825d
Water	Stormwater	6,350	6,350	6,350	K.S.A. 12-825d
Water	Trust & Agency (non-budgeted)	135,000	62,000	135,000	K.S.A. 12-825d
Water	Special Revenue	27,198	27,198	27,198	K.S.A. 12-1,117
Wastewater	General Fund	1,675,000	1,275,000	1,975,000	K.S.A. 12-825d
Wastewater	Bond & Interest	394,929	857,971	880,274	K.S.A. 12-825d
Wastewater	Capital Project	670,995	382,300	572,669	K.S.A. 12-825d
Wastewater	Trust & Agency (non-budgeted)	135,000	62,000	73,000	K.S.A. 12-825d
Wastewater	Special Revenue	37,803	37,803	37,803	K.S.A. 12-1,117
Stormwater	General Fund	0	0	0	K.S.A. 12-825d
Stormwater	Bond & Interest	1,174,536	2,083,135	3,238,544	K.S.A. 12-825d
Stormwater	Capital Project	1,705,201	1,364,626	1,669,518	K.S.A. 12-825d
Recreation & Trails	Capital Project	5,412,413	6,666,677	6,108,813	K.S.A. 12-1, 118
Capital Project	Stormwater	254,601	0	0	K.S.A. 12-825d
Capital Project	Water	1,945	0	0	K.S.A. 12-825d
Capital Project	Special Street Maintenance	0	0	0	K.S.A. 12-1, 118
Capital Project	Bond & Interest	96,004	92,800	90,250	K.S.A. 10-113
Fleet	Special Revenue	24,938	0	0	
Trust & Agency (non-budget	Bond & Interest	335,583	350,000	300,000	K.S.A. 10-113
	Totals	29,354,548	30,292,364	32,467,943	
	Adjustments*				
	Adjusted Totals	29,354,548	30,292,364	32,467,943	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

CITY OF MANHATTAN 2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						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	1,025,000	5/1-11/1	11/1	34,950	115,000	31,500	115,000
G.O. Series 2012A	6/1/2012	11/1/2032	1.5% to 3.75%	1,465,000	645,000	5/1-11/1	11/1	20,395	80,000	18,195	85,000
G.O. Series 2012B	12/20/2012	11/1/2032	2.0% to 4.0%	12,885,000	2,125,000	5/1-11/1	11/1	45,800	455,000	36,700	465,000
G.O. Series 2012C Refunding	12/20/2012	11/1/2026	2.0% to 4.0%	4,895,000	1,365,000	5/1-11/1	11/1	40,950	485,000	26,400	430,000
G.O. Series 2013A	12/1/2013	11/1/2033	3.0% to 4.0%	6,400,000	520,000	5/1-11/1	11/1	19,275	45,000	17,925	45,000
G.O. Series 2014A	6/2/2014	11/1/2034	2.0% to 5.0%	12,310,000	6,340,000	5/1-11/1	11/1	204,906	805,000	172,706	485,000
G.O. Series 2014B	6/2/2014	11/1/2034	3.0% to 4.25%	9,685,000	6,105,000	5/1-11/1	11/1	239,619	460,000	223,519	475,000
G.O. Series 2014C	12/8/2014	11/1/2034	2.0% to 3.375%	3,940,000	2,220,000	5/1-11/1	11/1	69,638	210,000	63,338	175,000
G.O. Series 2015A Refunding & Improvements	12/7/2015	11/1/2035	2.0% to 5.0%	5,475,000	1,670,000	5/1-11/1	11/1	59,901	285,000	45,651	165,000
G.O Series 2015B Refunding	12/7/2015	11/1/2027	2.0% to 5.0%	4,805,000	2,210,000	5/1-11/1	11/1	82,900	545,000	55,650	570,000
G.O Series 2016A Refunding & Improvements	6/6/2016	11/1/2036	2.0% to 5.0%	18,050,000	11,595,000	5/1-11/1	11/1	354,081	1,745,000	266,831	1,845,000
G.O. Series 2016B	12/5/2016	11/1/2036	2.0% to 3.5%	2,065,000	1,035,000	5/1-11/1	11/1	32,424	150,000	27,924	160,000
G.O. Series 2017A	6/5/2017	11/1/2037	2.0% to 3.25%	1,235,000	925,000	5/1-11/1	11/1	28,113	55,000	27,013	55,000
G.O. Series 2017B Subject to AMT	6/5/2017	11/1/2037	3.0% to 3.5%	3,075,000	2,340,000	5/1-11/1	11/1	75,600	135,000	71,550	140,000
G.O. Series 2017C Taxable	6/5/2017	11/1/2047	3.0% to 4.1%	1,075,000	940,000	5/1-11/1	11/1	35,540	25,000	34,790	25,000
G.O. Series 2017D Refunding & Improvements	12/15/2017	11/1/2037	3.0% to 5.0%	9,250,000	3,135,000	5/1-11/1	11/1	141,750	550,000	114,250	585,000
G.O. Series 2018A	6/4/2018	11/1/2038	3.0% to 5.0%	17,630,000	12,875,000	5/1-11/1	11/1	533,618	1,100,000	478,618	1,155,000
G.O. Series 2019A	6/4/2019	11/1/2039	3.0% to 5.0%	11,780,000	9,155,000	5/1-11/1	11/1	387,419	665,000	354,169	695,000
G.O. Series 2019B	6/4/2019	11/1/2034	2.20% to 5.0%	3,720,000	2,865,000	5/1-11/1	11/1	79,480	225,000	74,193	235,000
G.O. Series 2020A Refunding & Improvements	6/15/2020	11/1/2040	2.85%	18,670,000	13,300,000	5/1-11/1	11/1	379,050	1,215,000	344,423	1,140,000
G.O. Series 2020B Refunding	9/15/2020	11/1/2030	3.00%	1,690,000	1,240,000	5/1-11/1	11/1	37,200	160,000	32,400	165,000
G.O. Series 2021A	6/7/2021	11/1/2041	2.0% to 4.0%	4,940,000	4,400,000	5/1-11/1	11/1	133,550	285,000	125,000	290,000
G.O. Series 2022A	6/6/2022	11/1/2042	4.0% to 5.0%	2,100,000	1,980,000	5/1-11/1	11/1	93,125	125,000	86,875	130,000
G.O. Series 2023A		11/1/2033		27,545,000	27,545,000	5/1-11/1	11/1	1,366,250	1,995,000	1,266,500	2,095,000
G.O. Series 2023B		11/1/2043		8,965,000	8,965,000	5/1-11/1	11/1	435,245	475,000	411,495	500,000
G.O. Series 2024A		11/1/2044		11,995,000	0	5/1-11/1	11/1	233,671	0	614,025	700,000
Total G.O. Bonds					**126,520,000**			**5,164,450**	**12,390,000**	**5,021,640**	**12,925,000**
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	3,555,000	6/1-12/1	12/1	174,925	270,000	162,775	295,000
Senior Lien TIF Special Obligation Revenue Bonds (Series 2009A)	12/1/2009	12/1/2026	3.00% to 5.00%	21,220,000	5,145,000	6/1-12/1	12/1	249,542	2,095,000	152,500	2,055,000
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	8,805,000	6/1-12/1	6/1	292,500	2,985,000	232,800	0
Total Revenue Bonds					**21,635,000**			**716,967**	**5,350,000**	**548,075**	**2,350,000**
Other:											
2020-03	9/15/2020	6/15/2024	0.5% to 0.75%	28,325,000	10,015,000	6/15-12/15	6/15	37,556	10,015,000	0	0
2021-01	3/15/2021	6/15/2024	0.20%	41,300,000	40,110,000	6/15-12/15	6/15	40,110	40,110,000	0	0
2021-02	9/15/2021	6/15/2025	0.40%	25,765,000	24,580,000	6/15-12/15	6/15	97,160	580,000	48,000	24,000,000
2021-03	12/15/2021	6/15/2025	0.375% to 0.80%	16,320,000	6,090,000	6/15-12/15	6/15	45,640	770,000	21,280	5,320,000
2022-01	3/15/2022	6/15/2025	1.75%	17,740,000	17,575,000	6/15-12/15	6/15	306,119	165,000	152,338	17,410,000
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	107,550	0	53,775	3,585,000
2022-03	12/22/2022	06/15/2024-06/15/2026		11,630,000	11,630,000	6/15-12/15	6/15	344,625	285,000	340,350	0
2023-01	6/15/2023	6/15/2026	3.75% to 4.00%	11,255,000	11,255,000	6/15-12/15	6/15	331,444	5,760,000	187,300	1,625,000
2023-02	9/15/2023	6/15/2027	3.50%	5,820,000	5,820,000	6/15-12/15	6/15	247,100	430,000	187,075	90,000
2023-03	12/15/2023	6/15/2027	4.00%	9,460,000	9,460,000	6/15-12/15	6/15	363,600	740,000	334,000	740,000
2024-01	6/14/2024	6/15/2027	5.00%	41,405,000	0	6/15-12/15	6/15	1,026,602	0	100,400	260,000
Transportation Revolving Fund Loan	7/19/2005	8/1/2024	3.72%	4,607,872	286,214	2/1-8/1	8/1	10,647	286,214	0	0
Kansas Water Pollution Control Revolving Loan (1746-02)	10/19/2009	9/1/2031	2.72%	39,506,000	16,454,421	3/1-9/1	3/1-9/1	434,946	1,867,646	383,801	1,918,792
Kansas Water Pollution Control Revolving Loan (1786-01)	1/18/2010	3/1/2031	2.55%	1,537,000	646,813	3/1-9/1	3/1-9/1	16,026	73,865	14,130	75,761
Kansas Water Pollution Control Revolving Loan (2064-01)	7/15/2019	9/1/2039	2.38%	3,750,000	3,096,961	3/1-9/1	3/1-9/1	72,755	161,128	68,897	164,986
Kansas Public Water Supply Loan (2462)	11/15/2007	8/1/2031	3.63%	17,975,861	9,209,128	2/1-8/1	2/1-8/1	325,810	943,070	291,266	977,614
Kansas Public Water Supply Loan (2720)	9/12/2011	8/1/2033	2.62%	506,899	212,498	2/1-8/1	2/1-8/1	5,445	18,848	4,948	19,345
Kansas Public Water Supply Loan (2743)	12/21/2011	2/1/2025	2.43%	2,480,865	240,868	2/1-8/1	2/1-8/1	4,889	159,607	987	81,261
Kansas Public Water Supply Loan (2895)	2/22/2016	2/1/2038	2.13%	7,326,270	3,559,188	2/1-8/1	2/1-8/1	74,732	203,719	70,369	208,081
Total Other					**173,826,091**			**3,892,756**	**62,569,097**	**2,258,916**	**56,475,840**
Total Indebtedness					**321,981,091**			**9,774,173**	**80,309,097**	**7,828,631**	**71,750,840**

CITY OF MANHATTAN 2025

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 2024	Payments Due 2024	Payments Due 2025
Quint Pumper Truck		121	2.35%	950,000	308,643	107,757	107,757
Peace Memorial		66	2.95%	460,000	81,372	84,316	0
Fire Truck		109	3.12%	953,091	561,672	122,992	122,992
Compact Excavator		53	2.52%	26,150	5,403	5,540	0
Forestry Aerial Truck		52	2.25%	126,784	26,059	26,645	0
Peace Memorial Roof		75	2.59%	205,774	122,424	32,613	32,613
2019 Ford F-350 SD and related equipment		49	2.48%	65,900	17,090	17,514	0
Airfield Lighting		60	2.68%	28,013	11,614	6,041	6,041
State Bid Vehicles (11)		84	1.98%	237,934	139,576	36,638	36,638
Airport Deicer Trailer		59	2.07%	42,854	17,590	9,069	9,069
Fire Radios		84	2.01%	462,773	271,425	71,291	71,291
Chipper Truck		81	2.17%	55,461	32,602	8,710	8,710
Four (4) 2020 Three Quarter Ton 4WD Standard Cab Pickup Truck		82	2.19%	127,058	74,486	19,652	19,652
5 vehicles at 5 years		58	2.07%	257,148	105,403	54,406	54,406
5 vehicles at 5 years		58	2.07%	60,670	24,868	12,710	12,710
(2) Incident Command Vehicles		58	2.07%	69,784	28,604	14,748	14,748
5 vehicles at 5 years		58	2.07%	87,345	35,802	18,508	18,508
Street Sweeper		45	1.34%	232,612	117,366	59,854	59,854
Truck-Mounted Sewer Jet		44	1.26%	189,842	95,661	48,736	48,736
1.5 Ton Pickup Truck		42	1.24%	109,586	55,068	28,047	28,047
Repl 1992 Fire Truck		126	1.46%	1,050,000	956,077	114,135	114,135
New John Deere Model 5090E Tractor		45	3.14%	41,264	31,102	11,025	11,025
Fire Rescue Equipment		41	3.52%	139,791	104,298	37,242	37,242
John Deere Wide Area Mower		53	3.71%	66,001	66,001	18,263	18,263
2022 Midsize SUV Vehicle		52	4.11%	21,270	21,270	5,940	5,940
2022 Full Size SUV Vehicle		52	4.11%	52,750	52,750	14,731	14,731
Upgrade Fire Alerting System		52	3.72%	240,993	191,069	52,291	52,291
Tractor with Cab & Loader		38	4.50%	69,583	51,259	18,647	18,647
4 Trucks		37	4.12%	180,487	132,888	47,991	47,991
Building Maintenance Truck		37	4.12%	58,286	42,915	15,498	15,498
1 Ton Truck - Primary mover for boats		50	4.27%	72,677	72,677	20,195	20,195
Knuckleboom Truck		50	4.27%	156,644	156,644	43,527	43,527
				Totals	4,011,678	1,185,272	1,051,257

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

CITY OF MANHATTAN 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	9,866,374	14,454,007	16,825,893
Receipts:			
Ad Valorem Tax	2,964,710	2,546,276	xxxxxxxxxxxxxxxxxx
Delinquent Tax	49,970	35,000	40,000
Motor Vehicle Tax	241,747	217,696	166,911
Recreational Vehicle Tax			1,078
16/20M Vehicle Tax			157
Commercial Vehicle Tax			5,578
Watercraft Tax			853
Special Assessments	6,521,422	6,400,000	5,940,198
Delinquent Specials	194,228	100,000	100,000
Sales Tax (City & County)	4,547,707	5,300,000	4,868,200
Use Tax (City & County)	794,921	900,000	707,000
TDD Sales Tax	27,178	21,000	21,000
Passenger Facility Charge	212,074	210,600	212,242
Airport Office Rent	41,179	62,000	61,769
Contributions & Other Revenue	400,000	300,000	400,000
STAR & TIF Bond Revenue	0	2,176,750	2,176,750
Airport Parking Fees	324,333	440,250	440,250
Transfers from General Fund	0	0	0
Special Street & Highway Transfer	198,465	260,403	186,774
Transfers from Special Revenue	704,121	772,995	1,058,943
Transfers from Enterprise Funds	2,664,413	3,035,662	3,753,423
Transfers from Capital Projects	96,004	92,800	90,250
Transfers from Trust Agency's	335,583	350,000	300,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	20,318,055	23,221,432	20,531,376
Resources Available:	30,184,429	37,675,439	37,357,269
Expenditures:			
Other Charges	314,127	20,000	18,021,025
Debt Service	15,084,215	20,766,546	19,749,244
Transfers	332,080	63,000	65,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	15,730,422	20,849,546	37,835,269
Unencumbered Cash Balance Dec 31	14,454,007	16,825,893	xxxxxxxxxxxxxxxxxx
2023 2024 2025 Budget Authority Amount	29,770,043	36,785,093	37,835,269
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	37,835,269
		Tax Required	478,000
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	478,000

Adopted Budget Library	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	68,952	120,733	0
Receipts:			
Ad Valorem Tax	2,678,426	2,908,344	xxxxxxxxxxxxxxxxxx
Delinquent Tax	44,515	0	0
Motor Vehicle Tax	214,250	72,923	190,645
Recreational Vehicle Tax			1,231
16/20M Vehicle Tax			179
Commercial Vehicle Tax			6,371
Watercraft Tax			974
Use of Money & Property	10,090	0	2,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,947,281	2,981,267	201,900
Resources Available:	3,016,233	3,102,000	201,900
Expenditures:			
Contractual Services	2,761,750	2,968,500	3,120,000
Transfers	133,750	133,500	133,000
Cash Reserves	0	0	26,900
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,895,500	3,102,000	3,279,900
Unencumbered Cash Balance Dec 31	120,733	0	xxxxxxxxxxxxxxxxxx
2023 2024 2025 Budget Authority Amount	2,895,500	3,102,000	3,279,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,279,900
		Tax Required	3,078,000
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	3,078,000

CPA Summary

CITY OF MANHATTAN 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	16,046,905	11,104,043	11,046,321
Receipts:			
Ad Valorem Tax	3,892,980	4,227,810	xxxxxxxxxxxxxxxxxx
Delinquent Tax	66,016	60,000	60,000
Motor Vehicle Tax	314,059	285,875	277,137
Recreational Vehicle Tax			1,790
16/20M Vehicle Tax			262
Commercial Vehicle Tax			9,260
Watercraft Tax			1,416
Gross Earning (Intangible) Tax			0
Health Department Taxes	0	0	0
Special Liquor Tax	606,340	575,000	585,000
Compensating Use Tax	1,702,428	2,250,000	1,440,000
Local Sales Tax	8,572,818	8,769,500	7,959,500
Other Taxes & Assessments	20,322	8,000	8,000
Franchise Fees	3,474,501	3,475,000	3,319,646
Other Agencies	1,782,464	17,000	1,000
Non-Business Licenses & Permits	605,761	526,300	500,800
Business Licenses & Permits	132,707	120,600	120,600
Services & Sales	2,683,139	2,948,941	3,087,215
Municipal Court Revenues	1,094,188	960,000	1,070,800
Use of Money & Property	1,239,259	1,378,488	1,336,000
Contribution & Other Revenue	556,648	521,117	287,500
Transfer from Capital Project	0	3,884,632	0
Transfer from Special Revenue	360,000	1,760,000	260,000
Transfer from Water	1,675,000	1,275,000	1,975,000
Transfer from Wastewater	1,675,000	1,275,000	1,975,000
Transfer from Stormwater	0	0	0
Transfer from Economic Development	200,000	200,000	250,000
Transfer from Sales Tax	3,490,000	3,410,000	3,210,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	34,143,630	37,928,263	27,735,926
Resources Available:	50,190,535	49,032,306	38,782,247

CITY OF MANHATTAN

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual Actual for 2023	Current Year Estimate Estimate for 2024	Proposed Budget Year Year for 2025
Resources Available:	50,190,535	49,032,306	38,782,247
Expenditures:			
General Govt, Communications, Bldg Svcs	1899393	2137902	2132466
Finance, Customer Service	859198	945328	1232126
Airport	1895889	1941000	2087792
Fire, Animal Shelter	9195971	10254169	10757299
Human Resources	740880	849191	853997
Public Works	5468056	4757205	4985720
Parks & Recreation	10842740	10521608	10571547
Community Development	686306	736956	768384
Legal	609428	751084	718378
Municipal Court	1031121	1166847	1140878
General Services	5050842	2598714	11203614
Outside Services	687250	928204	591610
Joint Maintenance Facility	119418	397777	309150
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	39086492	37985985	47352961
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	39,086,492	37,985,985	47,352,961
Unencumbered Cash Balance Dec 31	11,104,043	11,046,321	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	39,422,096	45,296,063	47,352,961

	Non-Appropriated Balance	
	Total Expenditure/Non-Appr Balance	47,352,961
	Tax Required	8,570,714
Delinquent Comp Rate:	0.0%	0
	Amount of 2024 Ad Valorem Tax	8,570,714

CPA Summary

CITY OF MANHATTAN 2025

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Gov't, Communications, Bldg Svcs			
Salaries	1,419,517	1,473,041	1,572,260
Contractual	329,011	572,313	458,089
Commodities	38,980	30,530	33,125
Commodities CIP	8,851	14,500	7,500
Capital Outlay	87,028	73,000	68,000
Debt Service	15,972	15,972	15,972
Total	1,899,359	2,127,982	2,152,946
Finance, Customer Service			
Salaries	774,085	802,240	1,004,500
Contractual	75,930	130,134	155,870
Commodities	6,830	9,050	7,730
Commodities CIP	4,544	4,000	4,000
Capital Outlay	0	0	0
Total	899,198	945,328	1,171,100
Airport			
Salaries	1,049,788	1,141,000	1,196,000
Contractual	611,003	578,704	681,088
Commodities	808,613	143,300	143,500
Commodities CIP	23,808	29,500	15,000
Other Charges	8,779	10,100	11,080
Capital Outlay	68,869	10,000	10,000
Debt Service	26,136	26,136	26,136
Total	1,895,989	1,941,880	2,087,793
Fire, Animal Shelter			
Salaries	7,683,139	8,479,346	8,770,450
Contractual	856,986	1,220,629	1,481,754
Commodities	481,998	440,700	377,800
Commodities CIP	150,167	301,500	66,000
Debt Service	31,904	13,992	52,291
Capital Outlay	11,486	0	0
Total	9,195,971	10,256,169	10,757,295
Human Resources			
Salaries	653,006	689,000	683,006
Contractual	76,050	149,091	150,787
Commodities	38,000	19,100	11,300
Commodities CIP	564	0	1,500
Capital Outlay	0	0	0
Total	768,888	849,191	853,887
Public Works			
Salaries	2,878,149	2,983,147	3,342,000
Contractual	1,306,843	496,508	918,528
Commodities	344,818	1,306,558	402,320
Commodities CIP	215,237	851,000	186,800
Capital Outlay	304,395	61,000	7,008
Debt Service	17,519	0	0
Total	5,066,956	6,757,396	4,986,756
Parks & Recreation			
Salaries	4,331,491	5,790,495	6,186,343
Contractual	2,830,331	2,788,149	2,471,887
Commodities	1,085,774	1,147,725	1,176,250
Commodities CIP	148,732	184,508	47,305
Other Charges	1,942	2,000	2,000
Capital Outlay	309,705	448,000	209,000
Debt Service	125,565	153,730	134,367
Transfers	0	0	0
Total	10,842,740	10,821,888	10,676,547
Community Development			
Salaries	613,011	611,071	684,000
Contractual	68,051	117,875	93,684
Commodities	2,806	4,950	1,800
Commodities CIP	1,046	4,000	2,000
Capital Outlay			
Total	686,906	736,896	780,384
Page Total	31,588,653	33,649,259	33,389,531

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CITY OF MANHATTAN 2025

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Legal			
Salaries	516,304	627,200	649,000
Contractual	79,952	102,584	52,875
Commodities	9,181	16,800	16,900
Commodities CIP	4,091	4,500	4,500
Capital Outlay			
Total	609,428	751,084	718,379
Municipal Court			
Salaries	854,731	800,900	875,750
Contractual	195,814	245,772	239,675
Commodities	15,500	10,075	17,500
Commodities CIP	13,175	15,000	12,000
Capital Outlay	0	26,500	0
Total	1,079,128	1,098,247	1,144,875
General Services			
Salaries	13,955	535,000	93,000
Contractual	1,856,870	1,772,800	1,791,540
Commodities	4,600	11,000	9,500
Commodities CIP	3,455	0	0
Other Charges	9,057	180,500	9,302,981
Capital Outlay	20,139	0	0
Debt Service	87,299	32,613	32,611
Transfers	2,193,965	301,041	0
Insurance	888,896	0	0
Total	5,078,842	3,833,714	11,229,614
Outside Services			
Salaries	0	0	0
Contractual	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Grants	532,250	978,204	981,810
Transfers	155,000	0	0
Total	687,250	978,204	981,810
Fleet Maintenance Facility			
Salaries	0	89,950	94,950
Contractual	84,282	279,827	169,700
Commodities	22,377	25,000	21,500
Commodities CIP	2,950	3,000	3,000
Capital Outlay	0	50,000	20,000
Total	109,618	367,777	309,150
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	7,484,038	7,064,026	13,983,030
Page 1 - Total	31,588,653	33,649,259	33,389,531
Grand Total	39,086,691	37,985,885	47,372,561

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

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CITY OF MANHATTAN 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 106 Employee Benefit	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	391,267	97,563	100,000
Receipts:			
Ad Valorem Tax	2,177,751	2,017,714	xxxxxxxxxxxxxxxxx
Delinquent Tax	36,687	30,000	30,000
Motor Vehicle Tax	177,546	159,907	132,263
Recreational Vehicle Tax			854
16/20M Vehicle Tax			124
Commercial Vehicle Tax			4,420
Watercraft Tax			676
Grants	1,663	0	0
Contribution & Other Revenue	8,125	0	0
Transfers	3,425,000	3,977,437	3,725,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,826,772**	**6,185,058**	**3,893,337**
Resources Available:	6,218,039	6,282,621	3,993,337
Expenditures:			
Personnel Services	6,120,476	6,182,621	6,093,495
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**6,120,476**	**6,182,621**	**6,093,495**
Unencumbered Cash Balance Dec 31	97,563	100,000	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	6,226,212	6,282,621	6,093,495
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,093,495
		Tax Required	2,100,158
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	2,100,158

Adopted Budget 107 Fire Equipment Reserve	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	346,203	500,080	350,000
Receipts:			
Ad Valorem Tax	703,126	763,200	xxxxxxxxxxxxxxxxx
Delinquent Tax	9,668	0	0
Motor Vehicle Tax	50,074	51,606	50,028
Recreational Vehicle Tax			323
16/20M Vehicle Tax			47
Commercial Vehicle Tax			1,672
Watercraft Tax			256
Use of Money & Property	20,351	0	10,000
Contributions & Other Revenue	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**783,219**	**814,806**	**62,326**
Resources Available:	**1,129,422**	**1,314,886**	**412,326**
Expenditures:			
Contractual Services	0	0	0
Other Charges	0	204,331	308,326
Capital Outlay	74,504	0	45,000
Debt Service	554,838	760,555	853,384
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**629,342**	**964,886**	**1,206,710**
Unencumbered Cash Balance Dec 31	500,080	350,000	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,088,000	1,314,806	1,206,710
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,206,710
		Tax Required	794,384
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	794,384

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CITY OF MANHATTAN 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **108 KP&F**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	36,096	37,308	0
Receipts:			
Ad Valorem Tax	932,348	1,012,300	xxxxxxxxxxxxxxxxxx
Delinquent Tax	12,493	0	10,000
Motor Vehicle Tax	68,977	42,269	66,357
Recreational Vehicle Tax			428
16/20M Vehicle Tax			62
Commercial Vehicle Tax			2,218
Watercraft Tax			339
Transfers	400,000	400,000	400,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**1,413,818**	**1,454,569**	**479,404**
Resources Available:	**1,449,914**	**1,491,877**	**479,404**
Expenditures:			
Personnel Services	1,412,606	1,491,877	1,533,067
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**1,412,606**	**1,491,877**	**1,533,067**
Unencumbered Cash Balance Dec 31	37,308	0	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,416,500	1,491,877	1,533,067
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,533,067
		Tax Required	1,053,663
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,053,663

Adopted Budget **109 General Improvement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	199,945	267,718	350,000
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	11,551	17,282	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			
Total Receipts	**76,551**	**82,282**	**70,000**
Resources Available:	**276,496**	**350,000**	**420,000**
Expenditures:			
Contractual Services	0	0	0
Other Charges	2,898	0	320,000
Capital Outlay	5,880	0	100,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**8,778**	**0**	**420,000**
Unencumbered Cash Balance Dec 31	267,718	350,000	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	300,000	320,000	420,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	420,000
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

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CITY OF MANHATTAN 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **110 Industrial Promotion**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	300,195	233,965	185,000
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	15,103	11,500	8,500
Contributions & Other Revenue	94,952	50,000	85,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**110,055**	**61,500**	**93,500**
Resources Available:	**410,250**	**295,465**	**278,500**
Expenditures:			
Contractual Services	108,680	110,465	125,500
Other Charges	67,605	0	153,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**176,285**	**110,465**	**278,500**
Unencumbered Cash Balance Dec 31	233,965	185,000	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	415,000	229,500	278,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	278,500
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **112 Library Employee Benefit**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	15,891	30,630	0
Receipts:			
Ad Valorem Tax	632,444	686,379	xxxxxxxxxxxxxxxxxx
Delinquent Tax	10,692	0	0
Motor Vehicle Tax	50,066	3,791	44,993
Recreational Vehicle Tax			290
16/20M Vehicle Tax			42
Commercial Vehicle Tax			1,504
Watercraft Tax			230
Use of Money & Property	1,537	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**694,739**	**690,170**	**47,059**
Resources Available:	**710,630**	**720,800**	**47,059**
Expenditures:			
Contractual Services	680,000	720,800	757,059
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**680,000**	**720,800**	**757,059**
Unencumbered Cash Balance Dec 31	30,630	0	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	680,000	720,800	757,059
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	757,059
		Tax Required	710,000
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	710,000

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CITY OF MANHATTAN 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **113 Park Development**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	870	912	1,000
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	42	88	25
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**42**	**88**	**25**
Resources Available:	**912**	**1,000**	**1,025**
Expenditures:			
Other Charges	0	0	1,025
Transfers	0	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**0**	**0**	**1,025**
Unencumbered Cash Balance Dec 31	912	1,000	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	660	1,500	1,025
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,025
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **124 Riley County Police Dept**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	9,746	0	0
Receipts:			
Ad Valorem Tax	18,296,060	19,858,173	xxxxxxxxxxxxxxxxx
Delinquent Tax	284,196	143,427	175,000
Motor Vehicle Tax	1,343,384	1,342,767	1,301,722
Recreational Vehicle Tax			8,404
16/20M Vehicle Tax			1,225
Commercial Vehicle Tax			43,501
Watercraft Tax			6,653
Fines	2,995	0	0
Transfers	63,683	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**19,990,318**	**21,344,367**	**1,536,505**
Resources Available:	**20,000,064**	**21,344,367**	**1,536,505**
Expenditures:			
Contractual Services	20,000,064	21,344,367	22,817,823
Other Charges	0	0	236,505
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**20,000,064**	**21,344,367**	**23,054,328**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	20,000,064	21,526,552	23,054,328
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	23,054,328
		Tax Required	21,517,823
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	21,517,823

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Adopted Budget Special Highway	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,071,751	3,936,540	2,070,673
Receipts:			
State of Kansas Gas Tax	1,646,969	1,478,740	1,477,480
County Transfers Gas	0	65,393	101,847
Grant	245,219	0	0
Use of Money & Property	187,719	0	50,000
Contributions & Other Revenue	41,469	0	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,121,376**	**1,544,133**	**1,634,327**
Resources Available:	**5,193,127**	**5,480,673**	**3,705,000**
Expenditures:			
Personnel Services	79,660	88,650	92,635
Contractual Services	17,470	36,896	117,100
Commodities	0	205,000	445,000
Commodities-CIP	165	0	0
Capital Outlay	63,734	2,048,058	2,219,275
Debt Service	54,406	54,344	54,406
Transfers	1,041,152	977,052	776,584
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,256,587**	**3,410,000**	**3,705,000**
Unencumbered Cash Balance Dec 31	3,936,540	2,070,673	0
2023/2024/2025 Budget Authority Amount:	2,957,000	3,410,000	3,705,000

Adopted Budget 102 City University	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	597,242	602,517	150,000
Receipts:			
Other Local Taxes	502,441	525,000	475,000
Contributions & Other Revenue	17,834	36,000	0
Transfers	135,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**655,275**	**561,000**	**475,000**
Resources Available:	**1,252,517**	**1,163,517**	**625,000**
Expenditures:			
Contractual Services	0	5,000	5,000
Other Charges	0	8,517	120,000
Transfers	650,000	1,000,000	500,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**650,000**	**1,013,517**	**625,000**
Unencumbered Cash Balance Dec 31	602,517	150,000	0
2023/2024/2025 Budget Authority Amount:	1,010,000	1,061,000	625,000

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Adopted Budget **103 Aggieville BID**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	674	197	0
Receipts:			
Taxes & Assessments	76,005	77,803	78,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**76,005**	**77,803**	**78,000**
Resources Available:	**76,679**	**78,000**	**78,000**
Expenditures:			
Contractual Services	76,482	78,000	78,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**76,482**	**78,000**	**78,000**
Unencumbered Cash Balance Dec 31	197	0	0
2023/2024/2025 Budget Authority Amount:	78,000	78,000	78,000

Adopted Budget **104 Downtown BID**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1	0	0
Receipts:			
Taxes & Assessments	97,279	103,500	106,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**97,279**	**103,500**	**106,500**
Resources Available:	**97,280**	**103,500**	**106,500**
Expenditures:			
Contractual Services	97,280	103,500	106,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**97,280**	**103,500**	**106,500**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	98,500	103,500	106,500

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Adopted Budget **105 Economic Development**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,634,823	4,780,055	3,100,000
Receipts:			
Taxes & Assessments	3,451,041	3,640,600	3,820,600
Use of Money & Property	156,948	88,000	80,000
Contributions & Other Revenue	536,470	457,917	457,917
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,144,459**	**4,186,517**	**4,358,517**
Resources Available:	**5,779,282**	**8,966,572**	**7,458,517**
Expenditures:			
Contractual Services	769,580	5,666,572	5,908,517
Other Charges	29,647	0	0
Capital Outlay	0	0	0
Transfers	200,000	200,000	1,550,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**999,227**	**5,866,572**	**7,458,517**
Unencumbered Cash Balance Dec 31	4,780,055	3,100,000	0
2023/2024/2025 Budget Authority Amount:	5,102,072	8,111,517	7,458,517

Adopted Budget **114 Recreation & Trails**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,464,311	4,003,207	3,500,000
Receipts:			
Other Local Taxes	3,963,625	3,885,000	3,885,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,963,625**	**3,885,000**	**3,885,000**
Resources Available:	**9,427,936**	**7,888,207**	**7,385,000**
Expenditures:			
Contractual Services	2,708	16,000	16,000
Commodities	9,608	23,500	24,000
Other Charges	0	0	1,236,187
Transfers	5,412,413	4,348,707	6,108,813
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,424,729**	**4,388,207**	**7,385,000**
Unencumbered Cash Balance Dec 31	4,003,207	3,500,000	0
2023/2024/2025 Budget Authority Amount:	8,450,000	7,385,000	7,385,000

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Adopted Budget **115 Sales Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	823,498	1,000,844	1,000,000
Receipts:			
Other Local Taxes	7,557,346	7,400,000	7,400,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**7,557,346**	**7,400,000**	**7,400,000**
Resources Available:	**8,380,844**	**8,400,844**	**8,400,000**
Expenditures:			
Transfers	7,380,000	7,400,844	7,400,000
Other Charges	0	0	1,000,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**7,380,000**	**7,400,844**	**8,400,000**
Unencumbered Cash Balance Dec 31	1,000,844	1,000,000	0
2023/2024/2025 Budget Authority Amount:	7,600,000	8,250,000	8,400,000

Adopted Budget **116 Special Alcohol**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	107,022	242,250	250,000
Receipts:			
Taxes & Assessments	606,340	515,500	550,000
Use of Money & Property	7,734	0	0
Contributions & Other Revenue	3,350	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**617,424**	**515,500**	**550,000**
Resources Available:	**724,446**	**757,750**	**800,000**
Expenditures:			
Grants	482,196	507,750	638,000
Other Charges	0	0	162,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**482,196**	**507,750**	**800,000**
Unencumbered Cash Balance Dec 31	242,250	250,000	0
2023/2024/2025 Budget Authority Amount:	492,196	715,500	800,000

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Adopted Budget **117 Special Park & Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	718,404	860,861	500,000
Receipts:			
Taxes & Assessments	606,340	565,000	585,000
Grants	0	0	0
Use of Money & Property	32,359	8,000	8,000
Contributions & Other Revenue	6,609	0	0
Transfers	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**645,308**	**573,000**	**593,000**
Resources Available:	**1,363,712**	**1,433,861**	**1,093,000**
Expenditures:			
Contractual Services	11,109	14,600	14,600
Other Charges	0	357,585	521,040
Capital Outlay	89,288	30,000	30,000
Debt Service	84,315	84,316	0
Transfers	318,139	447,360	527,360
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**502,851**	**933,861**	**1,093,000**
Unencumbered Cash Balance Dec 31	860,861	500,000	0
2023/2024/2025 Budget Authority Amount:	891,000	1,073,000	1,093,000

Adopted Budget **119 Special Sunset Zoo**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	320,740	323,438	325,000
Receipts:			
Grants	57,300	0	0
Services & Sales	575,310	544,750	579,500
Use of Money & Property	19,313	1,000	10,000
Contributions & Other Revenue	53,519	61,905	50,000
Transfers	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**705,442**	**607,655**	**639,500**
Resources Available:	**1,026,182**	**931,093**	**964,500**
Expenditures:			
Personnel Services	453,497	378,302	517,000
Contractual Services	90,510	81,791	136,250
Commodities	157,653	136,000	177,100
Commodities CIP	1,084	5,000	0
Other Charges	0	0	129,150
Capital Outlay	0	5,000	5,000
Transfers	0	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**702,744**	**606,093**	**964,500**
Unencumbered Cash Balance Dec 31	323,438	325,000	0
2023/2024/2025 Budget Authority Amount:	780,500	907,655	964,500

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Adopted Budget **121 Tourism & Convention**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	575,786	1,463,590	250,000
Receipts:			
Taxes & Assessments	3,054,042	2,586,410	2,750,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,054,042**	**2,586,410**	**2,750,000**
Resources Available:	**3,629,828**	**4,050,000**	**3,000,000**
Expenditures:			
Contractual Services	1,501,443	3,117,916	1,981,000
Other Charges	0	0	250,000
Transfers	664,795	682,084	769,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,166,238**	**3,800,000**	**3,000,000**
Unencumbered Cash Balance Dec 31	1,463,590	250,000	0
2023/2024/2025 Budget Authority Amount:	2,166,238	3,800,000	3,000,000

Adopted Budget **127 Downtown Redevelopment TIF**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	80,705	82,946	55,000
Receipts:			
Taxes & Assessments	1,743,978	2,000,000	1,750,000
Other Local Taxes	977,611	900,000	969,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,721,589**	**2,900,000**	**2,719,000**
Resources Available:	**2,802,294**	**2,982,946**	**2,774,000**
Expenditures:			
Other Charges	2,719,348	2,927,946	2,774,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,719,348**	**2,927,946**	**2,774,000**
Unencumbered Cash Balance Dec 31	82,946	55,000	0
2023/2024/2025 Budget Authority Amount:	3,180,000	2,980,000	2,774,000

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Adopted Budget **129 Special Street Maintenance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,647,514	1,824,851	1,000,000
Receipts:			
Taxes	3,466,939	2,950,000	3,175,000
Use of Money & Property	0	0	0
Contributions & Other Revenue	548,524	0	0
Transfers	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,015,463**	**2,950,000**	**3,175,000**
Resources Available:	**6,662,977**	**4,774,851**	**4,175,000**
Expenditures:			
Contractual Services	4,038,927	3,741,101	4,175,000
Capital Outlay	0	0	0
Transfers	799,199	33,750	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,838,126**	**3,774,851**	**4,175,000**
Unencumbered Cash Balance Dec 31	1,824,851	1,000,000	0
2023/2024/2025 Budget Authority Amount:	5,270,000	6,450,000	4,175,000

Adopted Budget **130 Risk Management Reserve**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	146,110	146,110	146,000
Receipts:			
Contributions & Other Revenue	0	0	0
Transfers	0	25,000	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**25,000**	**0**
Resources Available:	**146,110**	**171,110**	**146,000**
Expenditures:			
Contractual Services	0	25,110	146,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**25,110**	**146,000**
Unencumbered Cash Balance Dec 31	146,110	146,000	0
2023/2024/2025 Budget Authority Amount:	171,000	171,000	146,000

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Adopted Budget **134 Equipment Reserve**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfers	65,001	65,000	65,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**65,001**	**65,000**	**65,000**
Resources Available:	**65,001**	**65,000**	**65,000**
Expenditures:			
Debt Service	65,001	65,000	65,000
Transfers	0	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**65,001**	**65,000**	**65,000**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	65,001	65,000	65,000

Adopted Budget **135 Parking Management**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Service & Sales	119,233	732,000	745,130
License & Permits	1,550	8,924	15,000
Fines	23,520	68,000	186,000
Contributions & Other Revenue	2,198	0	0
Transfers	654,773	301,041	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**801,274**	**1,109,965**	**946,130**
Resources Available:	**801,274**	**1,109,965**	**946,130**
Expenditures:			
Personnel Services	513,634	603,400	626,600
Contractual Services	215,259	308,715	260,530
Commodities	45,358	90,850	48,000
Commodities-CIP	27,023	57,000	11,000
Capital Outlay	0	50,000	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**801,274**	**1,109,965**	**946,130**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	820,106	1,109,965	946,130

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **501 Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	9,090,790	10,846,561	10,000,000
Receipts:			
License & Permits	17,093	20,000	10,000
Services & Sales	15,405,318	15,330,900	16,019,300
Use of Money & Property	941,456	675,000	756,000
Contributions & Other Revenue	78,216	40,000	40,000
Transfers	1,945	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**16,444,028**	**16,065,900**	**16,825,300**
Resources Available:	**25,534,818**	**26,912,461**	**26,825,300**
Expenditures:			
General Administration	1,384,162	1,753,330	2,015,020
Meter Services	451,555	519,809	716,478
Supply & Treatment	3,991,405	4,642,253	4,695,684
Blue Township	9,973	43,810	35,580
Distribution	2,433,392	2,288,514	2,352,673
Utility Location	249,619	313,925	331,100
Non-Operating	2,270,669	3,800,214	10,585,637
Transfer to General Fund	1,675,000	1,275,000	1,975,000
Transfer to Special Revenue	27,198	27,198	27,198
Transfer to Debt Service	1,134,477	1,158,217	1,285,836
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	619,498	871,841	2,381,744
Insurance	372,959	150,000	355,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**14,688,257**	**16,912,461**	**26,825,300**
Unencumbered Cash Balance Dec 31	10,846,561	10,000,000	0
2023/2024/2025 Budget Authority Amount:	21,726,700	24,965,900	26,825,300

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **521 Wastewater**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	6,994,505	9,110,722	10,100,000
Receipts:			
License & Permits	17,095	20,000	10,000
Services & Sales	13,689,994	13,679,033	14,523,700
Use of Money & Property	500,650	300,000	250,000
Contributions & Other Revenue	100,692	80,000	80,000
Transfers	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**14,308,431**	**14,079,033**	**14,863,700**
Resources Available:	**21,302,936**	**23,189,755**	**24,963,700**
Expenditures:			
General Administration	1,183,282	1,576,107	1,759,625
Non-Operating	2,679,615	3,159,206	13,620,561
Transfer to General Fund	1,675,000	1,275,000	1,975,000
Transfer to Special Revenue	37,803	37,803	37,803
Transfer to Debt Service	394,929	857,971	880,274
Transfer to Capital Projects	464,946	382,300	572,669
Transfer to Trust & Agency (Non-Budgeted)	62,000	62,000	73,000
Treatment	3,012,934	3,312,763	3,368,030
Blue Township	25,807	77,800	76,052
Maintenance	2,282,939	2,198,805	2,200,686
Insurance	372,959	150,000	400,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**12,192,214**	**13,089,755**	**24,963,700**
Unencumbered Cash Balance Dec 31	9,110,722	10,100,000	0
2023/2024/2025 Budget Authority Amount:	16,897,000	21,979,033	24,963,700

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Adopted Budget **531 Stormwater**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,516,291	4,139,345	4,000,000
Receipts:			
Taxes & Assessments	389	0	1,000
Administrative Fees	143,807	0	250,000
Services & Sales	4,831,384	5,000,000	5,300,000
Use of Money & Property	235,895	5,000	100,000
Contributions & Other Revenues	95,087	0	0
Transfers	260,951	6,350	6,350
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,567,513**	**5,011,350**	**5,657,350**
Resources Available:	**9,083,804**	**9,150,695**	**9,657,350**
Expenditures:			
Personnel Services	917,572	979,550	1,287,300
Contractual Services	399,583	484,518	595,707
Commodities	42,826	68,000	72,000
Commodities-CIP	25,538	20,000	20,000
Other Charges	16,390	0	2,101,927
Capital Outlay	559,658	612,500	612,500
Debt Service	103,155	59,854	59,854
Transfer to Debt Service	1,174,536	1,561,647	3,238,544
Transfer to Capital Project	1,705,201	1,364,626	1,669,518
Transfer to General Fund	0	0	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,944,459**	**5,150,695**	**9,657,350**
Unencumbered Cash Balance Dec 31	4,139,345	4,000,000	0
2023/2024/2025 Budget Authority Amount:	7,911,350	8,011,350	9,657,350

CPA Summary

CITY OF MANHATTAN 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **607 Fleet Management Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	1,236,190	250,000
Receipts:			
Services & Sales			
Use of Money & Property			
Transfers			
	3,372,945	2,027,268	1,039,100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,372,945**	**2,027,268**	**1,039,100**
Resources Available:	**3,372,945**	**3,263,458**	**1,289,100**
Expenditures:			
Personnel Services			
Contractual Services			
Commodities			
Commodities CIP			
Capital Outlay			
Other Charges			
Transfers			
	2,136,755	3,013,458	1,289,100
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,136,755**	**3,013,458**	**1,289,100**
Unencumbered Cash Balance Dec 31	1,236,190	250,000	0
2023/2024/2025 Budget Authority Amount:	3,410,568	3,013,458	1,289,100

CPA Summary

Page No.

CITY OF MANHATTAN 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **608 IT Management Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	43,857	100,000
Receipts:			
Services & Sales			
	1,011,912	3,247,670	3,234,852
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,011,912**	**3,247,670**	**3,234,852**
Resources Available:	**1,011,912**	**3,291,527**	**3,334,852**
Expenditures:			
Personnel Services			
Contractual Services			
Commodities			
Commodities CIP			
Capital Outlay			
Other Charges			
	968,055	3,191,527	3,334,852
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**968,055**	**3,191,527**	**3,334,852**
Unencumbered Cash Balance Dec 31	43,857	100,000	0
2023/2024/2025 Budget Authority Amount:	1,776,363	3,247,670	3,334,852

CPA Summary

Page No.

CITY OF MANHATTAN 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **126 Capital Improvement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	35,801	326,133	50,000
Receipts:			
Use of Money & Property	15,332	0	5,000
Transfers	275,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**290,332**	**0**	**5,000**
Resources Available:	**326,133**	**326,133**	**55,000**
Expenditures:			
Transfers	0	276,133	55,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**276,133**	**55,000**
Unencumbered Cash Balance Dec 31	326,133	50,000	0
2023/2024/2025 Budget Authority Amount:	535,700	1,290,000	55,000

CPA Summary

Page No.

CITY OF MANHATTAN

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		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

Page No.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

CITY OF MANHATTAN

will meet on September 3, 2024 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	39,086,492	6.292	37,985,985	6.080	47,352,961	8,570,714	11.842
Debt Service	15,730,422	4.792	20,849,546	3.662	37,835,269	478,000	0.660
Library	2,895,500	4.329	3,102,000	4.183	3,279,900	3,078,000	4.253
106 Employee Benefit	6,120,476	3.520	6,182,621	2.902	6,093,495	2,100,158	2.902
107 Fire Equipment Reserve	629,342	1.136	964,886	1.098	1,206,710	794,384	1.098
108 KP&F	1,412,606	1.507	1,491,877	1.456	1,533,067	1,053,663	1.456
109 General Improvement	8,778				420,000		
110 Industrial Promotion	176,285		110,465		278,500		
112 Library Employee Benefit	680,000	1.022	720,800	0.987	757,059	710,000	0.981
113 Park Development					1,025		
124 Riley County Police Dept	20,000,064	29.556	21,344,367	28.560	23,054,328	21,517,823	29.732
Special Highway	1,256,587		3,410,000		3,705,000		
102 City University	650,000		1,013,517		625,000		
103 Aggieville BID	76,482		78,000		78,000		
104 Downtown BID	97,280		103,500		106,500		
105 Economic Development	999,227		5,866,572		7,458,517		
114 Recreation & Trails	5,424,729		4,388,207		7,385,000		
115 Sales Tax	7,380,000		7,400,844		8,400,000		
116 Special Alcohol	482,196		507,750		800,000		
117 Special Park & Recreation	502,851		933,861		1,093,000		
119 Special Sunset Zoo	702,744		606,093		964,500		
121 Tourism & Convention	2,166,238		3,800,000		3,000,000		
127 Downtown Redevelopment TI	2,719,348		2,927,946		2,774,000		
129 Special Street Maintenance	4,838,126		3,774,851		4,175,000		
130 Risk Management Reserve			25,110		146,000		
134 Equipment Reserve	65,001		65,000		65,000		
135 Parking Management	801,274		1,109,965		946,130		
501 Water	14,688,257		16,912,461		26,825,300		
521 Wastewater	12,192,214		13,089,755		24,963,700		
531 Stormwater	4,944,459		5,150,695		9,657,350		
607 Fleet Management Fund	2,136,755		3,013,458		1,289,100		
608 IT Management Fund	968,055		3,191,527		3,334,852		
126 Capital Improvement			276,133		55,000		
Totals	149,831,788	52.154	170,397,792	48.928	229,659,263	38,302,742	52.924
						*Revenue Neutral Rate***	*47.007*
Less: Transfers	29,354,548		30,292,364		32,467,943		
Net Expenditure	120,477,240		140,105,428		197,191,320		
Total Tax Levied	33,057,149		34,020,196		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	633,858,613		695,316,409		723,726,707		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	109,215,000		100,470,000		126,520,000		
Revenue Bonds	17,180,000		29,815,000		21,635,000		
Other	191,195,181		213,074,432		173,826,091		
Lease Purchase Principal	5,249,582		4,775,963		4,011,678		
Total	322,839,763		348,135,395		325,992,769		

*Tax rates are expressed in mills

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

Jason Hilgers
City Official Title: Interim City Manager

Page No.

RESOLUTION NO. 091724-C

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 2025-2029 Capital Improvements Program attached as Exhibit A.

ADOPTED by the Governing Body of the City of Manhattan, Kansas, on the 17th day of September, 2024.

Susan E. Adamchak

Susan E. Adamchak, Mayor

ATTEST:

Brenda K. Wolf

Brenda K. Wolf, CMC, City Clerk

RESOLUTION NO. 090324-A

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 47.007 mills by the Riley County Clerk; and

WHEREAS, the Fiscal Year 2025 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 3, 2024, 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 47.007 mills.

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

ADOPTED this 3rd day of September, 2024, and **SIGNED** by the Mayor.

Susan E. Adamchak

Susan E. Adamchak, Mayor

ATTEST:

Brenda K. Wolf

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 3, 2024
Resolution No. 090324-A

Governing Body Member	Yes	No	No Vote
Susan E. Adamchak, Mayor	X		
Karen McCulloh, Commissioner	X		
Peter Oppelt, Commissioner	X		
John E. Matta, Commissioner		X	
Jayme Minton, Commissioner	X		
TOTAL	4	1	0

Certified:
Brenda K. Wolf
Brenda K. Wolf, City Clerk

BUDGET ORDINANCE NO. 7719

AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF MANHATTAN, KANSAS, FOR 2025, 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 2025 (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 2025, 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 17TH DAY OF SEPTEMBER, 2024.

Susan E. Adamchak

Susan E. Adamchak, Mayor

ATTEST:

Brenda K. Wolf

Brenda K. Wolf, CMC, City Clerk

PUBLISHED IN *THE MANHATTAN MERCURY* ON SEPTEMBER 21, 2024)

ORDINANCE NO. 7719 SUMMARY

On September 17, 2024, the City of Manhattan, Kansas adopted the following ordinance:

AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF MANHATTAN, KANSAS, FOR 2025, 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 2025 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.cityofmhk.com. This Summary certified to be legally accurate and sufficient by City Attorney Katharine Jackson.

Katharine Jackson
City Attorney
Date certified: 9/17/2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

CITY OF MANHATTAN

will meet on September 3, 2024 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

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Debt Service	15,730,421	4.792	21,435,210	3.662	37,835,269	478,000	0.660
Library	2,895,500	4.329	3,102,000	4.183	3,279,900	3,078,000	4.253
106 Employee Benefit	6,320,476	3.520	6,182,621	3.902	6,093,495	2,100,158	2.902
107 Fire Equipment Reserve	629,342	1.136	964,806	1.098	1,206,710	774,384	1.098
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112 Library Employee Benefit	680,000	1.022	720,800	0.987	737,059	710,000	0.981
113 Park Development					1,025		
124 Riley County Police Dept	20,000,064	29.556	21,344,368	28.560	23,054,328	21,517,823	29.732
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102 City University	650,000		1,013,516		625,000		
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104 Downtown BID	97,280		103,500		106,500		
105 Economic Development	999,226		5,866,573		7,458,517		
114 Recreation & Trails	5,424,729		4,388,207		7,385,000		
115 Sales Tax	7,380,000		7,400,844		8,400,000		
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119 Special Sunset Zoo	702,747		606,090		964,500		
121 Tourism & Convention	2,166,238		3,800,000		3,000,000		
127 Downtown Redevelopment TI	2,719,348		2,927,946		2,774,000		
129 Special Street Maintenance	4,838,126		3,774,851		4,175,000		
130 Risk Management Reserve			25,110		146,000		
134 Equipment Reserve	65,001		65,000		65,000		
135 Parking Management	801,274		1,109,963		946,180		
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521 Wastewater	12,192,283		13,089,755		24,963,700		
531 Stormwater	4,944,456		5,150,698		9,657,350		
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Less: Transfers	0		0		0		
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Outstanding Indebtedness, January 1,	2022		2023		2024		
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Total	322,839,763		348,135,395		325,992,770		

*Tax rates are expressed in mills

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

Jason Hilgers
City Official Title: Interim City Manager

THE MERCURY

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

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

I, Casey Allen, 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:
Aug. 23, 2024

Notice ID: ZSI8LgisPEgUILRgxigy
Publisher ID: 196194
Notice Name: Revenue Neutral - Budget Notice

PUBLICATION FEE: $198.28

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

Casey Allen

Agent

Commonwealth of Pennsylvania - Notary Seal
Nicole Burkholder, Notary Public
Lancaster County
My commission expires March 30, 2027
Commission Number 1342120

VERIFICATION

State of Pennsylvania
County of Lancaster

Signed or attested before me on this: 08/23/2024

Nicole Burkholder

Notary Public
Notarized remotely online using communication technology via Proof.