2023

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 2023, and (3) the Amounts(s) of 2022 Ad Valorem Tax are within statutory limitations

Table of Contents:		Page No	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	6	39,422,096	3,988,500	6.292
Debt Service	10-113		29,770,043	3,037,270	4.792
Library	12-1220		2,895,500	2,743,721	4.329
106 Employee Benefit	12-16, 102		5,851,213	2,231,000	3.520
107 Fire Equipment Reserve	12-110b		1,088,000	720,000	1.136
108 KP&F	74-4967		1,196,500	955,000	1.507
109 General Improvement	79-1950a		300,000		
110 Industrial Promotion	12-1617h		415,000		
112 Library Employee Benefit	12-1220		680,000	647,527	1.022
113 Park Development	79-1950a		660		
124 Riley County Police Dept	19-4443		20,000,06-	18,734,125	29.556
Special Highway			2,957,000		
102 City University			1,010,000		
103 Aggieville BID			78,000		
104 Downtown BID			98,500		
105 Economic Development			5,102,075		
114 Recreation & Trails			8,450,000		
115 Sales Tax			5,900,000		
116 Special Alcohol			492,190		
117 Special Park & Recreation			891,000		
119 Special Sunset Zoo			780,500		
121 Tourism & Convention			2,166,238		
127 Downtown Redevelopment TIF			3,180,000		
129 Special Street Maintenance			3,820,000		
130 Risk Management Reserve			171,000		
134 Equipment Reserve			65,001		
135 Parking Management			769,106		
606 Fleet Management			3,410,568		
607 Information Technology			1,776,363		
501 Water			21,726,700		
521 Wastewater			16,897,000		
531 Stormwater			7,911,350		
Totals		xxxxxxx	189,271,669	33,057,145	52.154
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		1			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

	Final County Assessed Valuation	County Clerk's Use Only
Riley County		576,830,185
Pottawatomie County		57,028,428
0		
0		
Nov 1, 2022 Total Assessed Valuation		633,858,613

Revenue Neutral Rate: 50.548

Assisted by

Address

Email

Linda Morse, Mayor

Jason Hilgers, Deputy City Manager

Brenda K. Wolf, City Clerk

Attest 2023

County Clerk

Seal

Governing Body

CPA Summary

CERTIFICATE

2023

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 2023; and (3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

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110 Industrial Promotion	12-1617h		415,000		
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521 Wastewater			16,897,000		
531 Stormwater			7,911,350		
Totals		xxxxxx	189,271,669	33,057,149	
Budget Hearing Notice				Final County Assessed Valuation	County Clerk's Use Only
Combined Rate and Budget Hearing Notice		1			
RNR Hearing Notice				Riley County	
Neigborhood Revitalization Rebate				Pottawatomie County	
				0	
				0	
				Nov 1, 2022 Total Assessed Valuation	

Revenue Neutral Rate: 50.548

Assisted by:

Address:

Email:

Linda Morse, Mayor

Jason Hilgers, Deputy City Manager

Brenda K. Wolf, City Clerk

Attest: _____, 2022

County Clerk

Governing Body

CPA Summary

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

Budgeted Fund for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,946,331	285,931	1,874	437	9,027	585
Debt Service	3,037,276	220,066	1,442	336	6,948	450
Library	2,716,150	196,799	1,290	300	6,214	403
106 Employee Benefit	2,231,000	161,648	1,059	247	5,104	331
107 Fire Equipment Res	670,000	48,545	318	74	1,533	99
108 KP&F	955,000	69,195	454	106	2,185	142
109 General Improveme						
110 Industrial Promotion						
112 Library Employee B	622,890	45,132	296	69	1,425	92
113 Park Development						
124 Riley County Police	17,040,915	1,234,703	8,093	1,885	38,984	2,526
TOTAL	31,219,562	2,262,019	14,826	3,454	71,420	4,628

County Treas Motor Vehicle Estimate 2,262,019

County Treas Recreational Vehicle Estimate 14,826

County Treas 16/20M Vehicle Estimate 3,454

County Treas Commercial Vehicle Tax Estimate 71,420

County Treas Watercraft Tax Estimate 4,628

Motor Vehicle Factor 0.07246

Recreational Vehicle Factor 0.00047

16/20M Vehicle Factor 0.00011

Commercial Vehicle Factor 0.00229

Watercraft Factor 0.00015

City of Manhattan 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General Fund (Outside Svc)	City/University	135,000	135,000	135,000	Ord. No. 7369
General Fund	Riley County Police Department	166,830	0	0	K.S.A. 19-4443
General Fund	Risk Management Reserve	0	25,000	0	K.S.A 12-2615
City/University	Capital Project	500,000	650,000	650,000	K.S.A. 12-1, 118
Economic Development	General Fund	697,085	200,000	200,000	Ord. No. 7369
Economic Development	Bond & Interest	1,176,333	6,174,963	273,088	Ord. No. 7369
Economic Development	Capital Project	531,300	0	750,000	K.S.A. 12-1, 118
Sales Tax	Employee Benefit	3,425,000	3,425,000	3,425,000	Ord. No. 3965
Sales Tax	KP&F	558,000	180,000	180,000	Ord. No. 3965
General Fund	KP&F	154,681	0	0	Ord. No. 3965
Sales Tax	General Improvement	65,000	65,000	65,000	Ord. No. 3965
Sales Tax	General Fund	2,422,000	2,600,000	2,230,000	Ord. No. 3965
Library Fund	Bond & Interest	133,500	133,750	133,750	Ord. No. 7369
Special Park & Rec	General Fund	260,000	260,000	260,000	K.S.A. 12-1, 118
Special Park & Rec	Capital Project	190,309	193,860	135,876	K.S.A. 12-1, 118
Special Street & Hiighway	Bond & Interest	192,413	198,085	198,465	K.S.A. 12-1, 118
Special Street & Hiighway	Capital Project	108,976	94,300	87,550	K.S.A. 12-1, 118
Special Sunset Zoo	Bond & Interest	26,500	26,750	0	Ord. No. 4558
Special Sunset Zoo	Non-budget Sp Rev.	1,699	0	0	Ord. No. 4558
Tourism & Convention	General Fund	0	0	100,000	Charter Ord. No. 46
Tourism & Convention	Bond & Interest	315,834	318,334	315,334	Charter Ord. No. 46
Tourism & Convention	Capital Project	121,610	100,000	125,000	Charter Ord. No. 46
Special Street Maintenance	Capital Project	205,683	4,000	0	K.S.A. 12-1, 118
Water	Capital Project	980,820	783,219	1,210,613	K.S.A. 12-825d
Water	General Fund	2,140,949	1,695,157	1,675,000	K.S.A. 12-825d
Water	Bond & Interest	1,114,443	1,108,723	1,302,779	K.S.A. 12-825d
Water	Stormwater	6,350	6,350	6,350	K.S.A. 12-825d
Water	Trust & Agency (non-budgeted)	62,000	62,000	62,000	K.S.A. 12-825d
Water	Special Revenue	37,819	42,651	27,198	K.S.A. 12-1,117
Wastewater	General Fund	1,764,023	1,696,157	1,675,000	K.S.A. 12-825d
Wastewater	Bond & Interest	371,650	336,303	700,524	K.S.A. 12-825d
Wastewater	Capital Project	490,892	577,822	841,872	K.S.A. 12-825d
Wastewater	Trust & Agency (non-budgeted)	62,000	62,000	62,000	K.S.A. 12-825d
Wastewater	Special Revenue	58,896	58,896	37,803	K.S.A. 12-1,117
Stormwater	General Fund	176,737	20,156	0	K.S.A. 12-825d
Stormwater	Bond & Interest	973,029	1,017,275	1,485,620	K.S.A. 12-825d
Stormwater	Capital Project	1,781,721	1,848,245	1,663,867	K.S.A. 12-825d
Recreation & Trails	Capital Project	4,965,162	9,150,000	8,450,000	K.S.A. 12-1, 118
	Totals	26,374,244	33,248,996	28,464,689	
	Adjustments*				
	Adjusted Totals	26,374,244	33,248,996	28,464,689	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Manhattan

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						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	1,245,000	5/1-11/1	11/1	41,550	110,000	38,250	110,000
G.O. Series 2011B Refunding	12/1/2011	11/1/2023	2.0% to 3.0%	2,790,000	440,000	5/1-11/1	11/1	13,200	280,000	4,800	160,000
G.O. Series 2012A	6/1/2012	11/1/2032	1.5% to 3.75%	1,465,000	805,000	5/1-11/1	11/1	24,195	80,000	22,395	80,000
G.O. Series 2012B	12/20/2012	11/1/2032	2.0% to 4.0%	12,885,000	3,660,000	5/1-11/1	11/1	87,450	1,095,000	54,600	440,000
G.O. Series 2012C Refunding	12/20/2012	11/1/2026	2.0% to 4.0%	4,895,000	2,455,000	5/1-11/1	11/1	73,650	535,000	57,600	555,000
G.O. Series 2013A	12/1/2013	11/1/2033	3.0% to 4.0%	6,400,000	1,875,000	5/1-11/1	11/1	66,525	660,000	40,125	695,000
G.O. Series 2014A	6/2/2014	11/1/2034	2.0% to 5.0%	12,310,000	7,860,000	5/1-11/1	11/1	265,706	745,000	235,906	775,000
G.O. Series 2014B	6/2/2014	11/1/2034	3.0% to 4.25%	9,685,000	6,985,000	5/1-11/1	11/1	266,019	435,000	252,969	445,000
G.O. Series 2014C	12/8/2014	11/1/2034	2.0% to 3.375%	3,940,000	2,625,000	5/1-11/1	11/1	81,788	200,000	75,788	205,000
G.O. Series 2015A Refunding & Improvements	12/7/2015	11/1/2035	2.0% to 5.0%	5,475,000	2,215,000	5/1-11/1	11/1	79,589	275,000	73,401	270,000
G.O Series 2015B Refunding	12/7/2015	11/1/2027	2.0% to 5.0%	4,805,000	3,220,000	5/1-11/1	11/1	133,400	495,000	108,650	515,000
G.O Series 2016A Refunding & Improvements	6/6/2016	11/1/2036	2.0% to 5.0%	18,050,000	14,835,000	5/1-11/1	11/1	516,081	1,575,000	437,331	1,665,000
G.O. Series 2016B	12/5/2016	11/1/2036	2.0% to 3.5%	2,065,000	1,335,000	5/1-11/1	11/1	39,924	150,000	36,924	150,000
G.O. Series 2017A	6/5/2017	11/1/2037	2.0% to 3.25%	1,235,000	1,035,000	5/1-11/1	11/1	30,313	55,000	29,213	55,000
G.O. Series 2017B Subject to AMT	6/5/2017	11/1/2037	3.0% to 3.5%	3,075,000	2,600,000	5/1-11/1	11/1	83,400	130,000	79,500	130,000
G.O. Series 2017C Taxable	6/5/2017	11/1/2047	3.0% to 4.1%	1,075,000	990,000	5/1-11/1	11/1	37,040	25,000	36,290	25,000
G.O. Series 2017D Refunding & Improvements	12/15/2017	11/1/2037	3.0% to 5.0%	9,230,000	4,165,000	5/1-11/1	11/1	193,250	500,000	168,250	530,000
G.O. Series 2018A	6/4/2018	11/1/2038	3.0% to 5.0%	17,630,000	14,915,000	5/1-11/1	11/1	635,618	995,000	585,868	1,045,000
G.O. Series 2019A	6/4/2019	11/1/2039	3.0% to 5.0%	11,780,000	10,395,000	5/1-11/1	11/1	449,419	600,000	419,419	640,000
G.O. Series 2019B	6/4/2019	11/1/2034	2.20% to 5.0%	3,720,000	3,300,000	5/1-11/1	11/1	89,378	215,000	84,540	220,000
G.O. Series 2020A Refunding & Improvements	6/15/2020	11/1/2040	2.85%	18,670,000	15,770,000	5/1-11/1	11/1	449,445	1,270,000	413,250	1,200,000
G.O. Series 2020B Refunding	9/15/2020	11/1/2030	3.00%	1,690,000	1,550,000	5/1-11/1	11/1	46,500	155,000	41,850	155,000
G.O. Series 2021A	6/7/2021	11/1/2041	2.0% to 4.0%	4,940,000	4,940,000	5/1-11/1	11/1	149,750	265,000	141,800	275,000
G.O. Series 2022A	6/6/2022	11/1/2042	4.0% to 5.0%	2,100,000	0	5/1-11/1	11/1	19,925	0	99,125	120,000
Total G.O. Bonds					**109,215,000**			**3,893,113**	**10,845,000**	**3,537,843**	**10,460,000**
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	4,040,000	6/1-12/1	12/1	196,750	235,000	186,175	250,000
Senior Lien TIF Special Obligation Revenue Bonds (Series 2009A)	12/1/2009	12/1/2026	3.00% to 5.00%	21,220,000	9,010,000	6/1-12/1	12/1	450,500	1,640,000	368,500	1,775,000
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
Total Revenue Bonds					**17,180,000**			**647,250**	**1,875,000**	**554,675**	**2,025,000**
Other:											
2018-02	6/15/2018	6/15/2022	2.125%	1,145,000	1,145,000	6/15-12/15	6/15	12,166	1,145,000	0	0
2019-01	6/15/2019	6/15/2023	1.75% to 1.875%	7,895,000	7,705,000	6/15-12/15	6/15	138,244	535,000	67,219	7,170,000
2019-02	9/13/2019	6/15/2022	1.200%	1,380,000	1,120,000	6/15-12/15	6/15	6,660	1,000,000	720	120,000
2019-03	12/13/2019	6/15/2022	1.50%	5,915,000	5,815,000	6/15-12/15	6/15	43,613	5,815,000	0	0
2020-01	3/13/2020	6/15/2023	1.125%	21,320,000	20,960,000	6/15-12/15	6/15	231,806	355,000	115,903	20,605,000
2020-02	3/13/2020	6/15/2023	1.70%	5,090,000	5,090,000	6/15-12/15	6/15	86,530	0	43,265	5,090,000
2020-03	9/15/2020	6/15/2024	0.5% to 0.75%	28,325,000	25,380,000	6/15-12/15	6/15	155,013	3,375,000	134,413	6,830,000
2021-01	3/15/2021	6/15/2024	0.20%	41,300,000	40,390,000	6/15-12/15	6/15	80,500	140,000	80,360	140,000
2021-02	9/15/2021	6/15/2025	0.40%	25,765,000	25,765,000	6/15-12/15	6/15	120,257	595,000	99,500	590,000
2021-03	12/15/2021	6/15/2025	0.375% to 0.80%	16,320,000	16,320,000	6/15-12/15	6/15	124,699	50,000	122,109	1,330,000
2022-01	3/15/2022	6/15/2025	1.75%	17,740,000	0	6/15-12/15	6/15	232,838	0	309,006	165,000
2022-02	6/15/2022	6/15/2025	2.00% to 3.00%	10,985,000	0	6/15-12/15	6/15	115,925	1,125,000	202,900	4,645,000
Transportation Revolving Fund Loan	7/19/2005	8/1/2024	1.72%	4,607,872	939,765	2/1-8/1	8/1	14,959	320,807	23,025	332,741
Kansas Water Pollution Control Revolving Loan (1583-01)	6/25/2001	9/1/2022	3.14%	8,666,236	578,797	3/1-9/1	3/1-9/1	13,666	578,797	0	0
Kansas Water Pollution Control Revolving Loan (1746-02)	10/19/2009	9/1/2031	2.72%	39,506,000	20,041,694	3/1-9/1	3/1-9/1	533,813	1,769,409	484,728	1,817,863
Kansas Water Pollution Control Revolving Loan (1786-01)	1/18/2010	9/1/2031	2.55%	1,537,000	789,044	3/1-9/1	3/1-9/1	19,676	70,215	17,874	72,017
Kansas Water Pollution Control Revolving Loan (2064-01)	7/15/2019	9/1/2039	2.38%	3,750,000	3,408,003	3/1-9/1	3/1-9/1	80,201	153,681	76,522	157,361
Kansas Public Water Supply Loan (2462)	11/15/2007	8/1/2031	3.63%	17,975,861	10,996,475	2/1-8/1	2/1-8/1	391,279	877,603	359,113	909,747
Kansas Public Water Supply Loan (2720)	9/12/2011	8/1/2033	2.62%	506,899	248,751	2/1-8/1	2/1-8/1	6,401	17,892	5,929	18,364
Kansas Public Water Supply Loan (2743)	12/21/2011	2/1/2025	2.43%	2,480,865	548,746	2/1-8/1	2/1-8/1	12,416	152,080	8,698	155,798
Kansas Public Water Supply Loan (2895)	2/22/2016	2/1/2038	2.13%	7,326,270	5,953,904	2/1-8/1	2/1-8/1	83,184	195,266	79,003	199,448
Total Other					**191,195,181**			**2,543,846**	**18,270,748**	**2,230,308**	**50,348,339**
Total Indebtedness					**317,590,181**			**7,084,209**	**30,990,748**	**6,322,825**	**62,833,339**

City of Manhattan

2023

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 2022	Payments Due 2022	Payments Due 2023
Lease Purchase - Pumper Truck	01/15/15	85	2.13	529,802	80,554	82,270	0
Lease Purchase - Quint Pumper Truck	01/29/16	121	2.35	950,000	502,421	107,757	107,757
Lease Purchase - Dump Truck	02/02/18	48	2.65	126,693	32,896	33,768	0
Lease Purchase - Brush Truck	05/15/18	45	3.25	88,897	23,057	23,806	0
Lease Purchase - (2) Ford F350 Trucks	07/26/18	42	3.22	70,222	18,095	18,678	0
Lease Purchase - Backhoe	12/21/18	50	3.30	85,300	34,726	18,227	18,227
Lease Purchase - Peace Memorial	08/10/18	66	3.35	460,000	236,943	84,316	84,316
Lease Purchase - Phone System	06/28/18	50	0.00	519,543	207,817	103,909	103,909
Lease Purchase - Fire Truck	01/23/19	109	3.12	953,091	763,268	122,992	122,992
Lease Purchase - Cameras	01/18/19	49	3.30	39,200	20,231	10,619	10,619
Lease Purchase - Biosolids Tractor	06/18/19	44	2.65	190,420	96,628	50,243	50,243
Lease Purchase - Street Sweeper	06/25/19	43	3.05	165,075	83,606	43,301	43,301
Lease Purchase - Mower with cab	07/19/19	43	2.58	32,385	16,396	8,517	8,517
Lease Purchase - Storm Warning Siren	08/16/19	42	2.85	45,484	23,001	11,995	11,995
Lease Purchase - Skid Steer	09/17/19	28	2.67	18,743	6,302	6,470	0
Lease Purchase - Compact Excavator	09/17/19	53	2.52	26,150	15,815	5,540	5,540
Lease Purchase - Forestry Aerial Truck	10/15/19	52	2.25	126,784	76,468	26,645	26,645
Lease Purchase - Peace Memorial Roof	11/22/19	75	2.59	205,774	179,098	32,613	32,613
Lease Purchase - 2019 Ford F350 SD & related equipment	01/15/20	49	2.48	65,900	50,039	17,514	17,514
Lease Purchase - Airfield Lighting	02/18/20	60	2.68	28,013	22,629	6,041	6,041
Lease Purchase - (11) Vehicles	02/18/20	84	1.98	237,934	205,366	36,638	36,638
Lease Purchase - Airport Deicer Trailer	02/18/20	59	2.01	42,854	34,475	9,069	9,069
Lease Purchase - Fire Radios	03/17/20	84	2.07	462,773	399,265	71,291	71,291
Lease Purchase - Chipper Truck	05/19/20	81	2.17	55,461	47,641	8,710	8,710
Lease Purchase - (4) 2020 Pickup Trucks	5/20/2020	82	2.19	127,058	109,377	19,652	19,652
Lease Purchase - (5) Vehicles at 5 years	04/07/20	58	2.07	474,947	381,539	100,372	100,372
Lease Purchase - Street Sweeper	5/18/2021	45	1.34	232,612	232,612	59,854	59,854
Lease Purchase - Truck Mounted Sewer Jet	6/1/2021	44	1.26	189,842	189,842	48,736	48,736
Lease Purchase - 1.5 Ton Pickup Truck	8/17/2021	42	1.24	109,586	109,586	28,047	28,047
Lease Purchase - Replace 1992 Fire Truck	9/21/2021	126	1.46	1,050,000	1,050,000	114,135	114,135
				Totals	5,249,693	1,311,725	1,146,733

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2023

Library found in: City of Manhattan
Riley County

As provided in KSA 75-2553 *et seq* ., two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2022	Proposed Year 2023
Ad Valorem Tax	$2,716,150	$2,743,721
Delinquent Tax	$139,085	$0
Motor Vehicle Tax	$1,193	$143,561
Recreational Vehicle Tax	$226	$1,290
16/20M Vehicle Tax	$0	$300
LAVTR	$0	$0
TOTAL TAXES	$2,856,654	$2,888,872
Difference in Total Taxes:	$32,218	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	##########	##########
Did Assessed Valuation Decrease?	No	
Levy Rate	4.537	4.328
Difference in Levy Rate:	(0.209)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Manhattan 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	6,020,370	8,503,003	8,359,780
Receipts:			
Ad Valorem Tax	3,861,696	3,946,331	xxxxxxxxxxxxxxxxx
Delinquent Tax	58,336	28,000	35,000
Motor Vehicle Tax	309,107	302,853	285,931
Recreational Vehicle Tax	0	0	1,874
16/20M Vehicle Tax	0	0	437
Commercial Vehicle Tax	0	0	9,027
Watercraft Tax	0	0	585
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Health Department Taxes	25	0	0
Special Liquor Tax	435,728	456,000	460,000
Compensating Use Tax	1,516,739	970,000	970,000
Local Sales Tax	8,886,843	7,900,664	8,243,600
Other Taxes & Assessments	7,978	19,000	10,000
Franchise Fees	3,086,653	2,964,000	3,120,000
Other Agencies	1,386,631	81,000	81,000
Non-Business Licenses & Permits	658,979	493,895	491,800
Business Licenses & Permits	114,410	120,555	120,600
Services & Sales	1,961,331	2,660,900	2,455,130
Municipal Court Fines	1,015,838	1,014,000	907,600
Use of Money & Property	387,383	460,107	404,832
Contributions & Other Revenue	378,655	324,650	336,400
Transfer from Non Budgeted Sp. Rev Funds	0	0	0
Transfer from Capital Project	2,324	0	3,100,000
Transfer from Special Revenue	277,065	260,000	260,000
Transfer from Water	2,140,949	1,695,157	1,675,000
Transfer from Wastewater	1,764,023	1,695,157	1,675,000
Transfer from Stormwater	176,737	20,156	0
Transfer from Economic Development	697,085	200,000	200,000
Transfer from Sales Tax	2,422,000	2,200,000	2,230,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**31,546,515**	**27,812,425**	**27,073,816**
Resources Available:	**37,566,885**	**36,315,428**	**35,433,596**

City of Manhattan

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual Actual for 2021	Current Year Estimate Estimate for 2022	Proposed Budget Year Year for 2023
Resources Available:	37,566,885	36,315,428	35,433,596

Expenditures:			
General Government, Communications	883944	929125	1233553
Finance, Customer Service, Information Tech	1244249	1372786	1313324
Airport	1512005	1738462	1954174
Fire	7231468	7267954	8751429
Human Resources	511068	726905	766856
Public Works	4178882	3909809	5666405
Parks & Recreation	8046985	7542942	12864026
Community Development	625304	693092	783420
Legal	452387	501025	646686
Municipal Court	878113	907090	1074939
General Services	2799405	1708328	3584115
Outside Services	646310	658130	783169
Municipal Parking Lots	53762	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	29063882	27955648	39422096
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**29,063,882**	**27,955,648**	**39,422,096**
Unencumbered Cash Balance Dec 31	8,503,003	8,359,780	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	32,060,064	34,460,526	39,422,096
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	39,422,096
		Tax Required	3,988,500
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	3,988,500

CPA Summary

City of Manhattan 2023

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Government, Communications			
Salaries	823,124	848,541	1,050,520
Contractual	38,664	55,799	176,358
Commodities	6,636	13,285	5,175
Commodities - CIP	15,520	11,500	1,500
Capital Outlay	0	0	0
Total	**883,944**	**929,125**	**1,233,553**
Finance, Customer Service, Information Technology			
Salaries	1,074,600	958,170	1,144,000
Contractual	133,490	316,600	154,724
Commodities	10,061	23,350	10,600
Commodities - CIP	6,006	11,000	4,000
Capital Outlay	20,092	63,666	0
Total	**1,244,249**	**1,372,786**	**1,313,324**
Airport			
Salaries	816,444	887,775	1,060,300
Contractual	538,203	540,830	668,070
Commodities	92,790	150,750	134,250
Commodities - CIP	15,388	42,500	31,500
Other Charges	9,646	9,655	10,060
Capital Outlay	16,755	60,000	10,000
Debt Service	22,778	46,952	39,994
Transfers	1	0	0
Total	**1,512,005**	**1,738,462**	**1,954,174**
Fire			
Salaries	6,316,365	6,376,959	7,586,030
Contractual	442,106	471,800	765,754
Commodities	324,243	292,700	319,650
Commodities - CIP	76,809	64,500	68,000
Capital Outlay	59,950	50,000	0
Debt Service	11,995	11,995	11,995
Total	**7,231,468**	**7,267,954**	**8,751,429**
Human Resources			
Salaries	461,437	540,730	640,750
Contractual	39,082	91,575	108,506
Commodities	3,520	9,600	11,100
Commodities - CIP	7,029	5,000	6,500
Capital Outlay	0	80,000	0
Total	**511,068**	**726,905**	**766,856**
Public Works			
Salaries	2,512,921	2,466,475	3,140,150
Contractual	353,659	369,375	1,210,541
Commodities	951,376	883,000	1,096,200
Commodities - CIP	212,668	104,500	144,500
Capital Outlay	42,608	16,500	57,500
Debt Service	105,650	69,959	17,514
Total	**4,178,882**	**3,909,809**	**5,666,405**
Parks & Recreation			
Salaries	5,179,164	4,342,240	7,537,180
Contractual	1,751,085	1,785,200	3,233,093
Commodities	945,298	973,900	1,137,125
Commodities - CIP	104,282	162,500	201,700
Other Charges	2,287	500	2,500

Capital Outlay	20	70,000	563,000
Debt Service	64,849	208,602	189,428
Total	**8,046,985**	**7,542,942**	**12,864,026**
Community Development			
Salaries	569,275	609,122	700,000
Contractual	47,839	48,020	76,320
Commodities	2,122	4,950	4,100
Commodities - CIP	6,068	6,000	3,000
Capital Outlay	0	25,000	0
Total	**625,304**	**693,092**	**783,420**
Page Total	**24,233,905**	**24,181,075**	**33,333,187**

City of Manhattan 2023

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Legal			
Salaries	378,192	411,200	543,700
Contractual	66,400	74,750	86,611
Commodities	6,436	10,575	11,875
Commodities - CIP	1,359	4,500	4,500
Capital Outlay	0	0	
Total	**452,387**	**501,025**	**646,686**
Municipal Court			
Salaries	697,086	692,640	812,500
Contractual	153,989	185,600	222,964
Commodities	11,366	13,850	14,975
Commodities - CIP	6,993	15,000	24,500
Capital Outlay	8,679	0	0
Total	**878,113**	**907,090**	**1,074,939**
General Services			
Salaries	149,864	107,100	250,000
Contractual	1,605,100	1,416,000	1,741,866
Commodities	7,356	8,500	10,000
Commodities - CIP	19,220	50,000	0
Other Charges	9,737	30,000	1,015,000
Capital Outlay	14,413	0	0
Debt Service	179,694	67,250	67,249
Transfers	436,991	29,478	500,000
Insurance	377,030	0	0
Total	**2,799,405**	**1,708,328**	**3,584,115**
Outside Services			
Grants	511,310	523,130	648,169
Transfers	135,000	135,000	135,000
Total	**646,310**	**658,130**	**783,169**
Municipal Parking Lots			
Contractual	53,762	0	0
Total	**53,762**	**0**	**0**

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	4,829,977	3,774,573	6,088,909
Page 1 -Total	**24,233,905**	**24,181,075**	**33,333,187**
Grand Total	**29,063,882**	**27,955,648**	**39,422,096**

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

City of Manhattan 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,999,758	4,173,366	9,001,992
Receipts			
Ad Valorem Tax	2,908,178	3,037,276	xxxxxxxxxxxxxxxxx
Delinquent Tax	42,781	50,000	25,000
Motor Vehicle Tax	218,284	233,184	220,066
Recreational Vehicle Tax			1,442
16-20M Vehicle Tax			336
Commercial Vehicle Tax			6,948
Watercraft Tax			450
Special Assessments	7,128,982	6,700,000	6,300,000
Delinquent Specials	129,220	90,000	90,000
Sales Tax (City & County)	978,641	900,000	3,150,000
Use Tax (City & County)	203,924	175,000	613,000
TDD Sales Tax	28,136	21,000	23,484
Passenger Facility Charge	227,281	360,000	125,000
Airport Office Rent	61,769	61,769	61,769
Contributions & Other Revenue	0	100,000	100,000
STAR & TIF Bond Revenue	0	2,090,500	2,143,500
Donations	0	0	0
Transfers from General Fund	0	0	0
Special Street & Highway Transfer	-192,413	43,600	198,465
Transfers from Special Revenue	2,054,066	9,556,782	722,072
Transfers from Enterprise Funds	2,459,121	2,245,434	3,448,923
Transfers from Capital Projects	98,750	97,050	95,350
Transfers from Trust Agency's	340,157	168,314	156,870
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**16,776,852**	**25,919,909**	**17,730,775**
Resources Available:	**20,776,610**	**30,093,275**	**26,732,767**
Expenditures			
Other Charges	36,190	2,911,829	12,772,934
Debt Service	16,567,054	18,179,454	16,997,109
Transfers	0	0	
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**16,603,244**	**21,091,283**	**29,770,043**
Unencumbered Cash Balance Dec 31	4,173,366	9,001,992	xxxxxxxxxxxxxxxxx
2021 2022 2023 Budget Authority Amount	26,258,500	21,320,524	29,770,043
		Non-Appropriated Balance	
		Total Expenditure Non-Appr Balance	29,770,043
		Tax Required	3,037,276
	Delinquent Comp Rate	0.0%	0
		Amount of 2022 Ad Valorem Tax	3,037,276

Adopted Budget Library	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1	10	11
Receipts			
Ad Valorem Tax	2,537,383	2,716,350	xxxxxxxxxxxxxxxxx
Delinquent Tax	38,911	2,500	0
Motor Vehicle Tax	203,141	139,085	143,561
Recreational Vehicle Tax		1,193	1,290
16-20M Vehicle Tax		276	300
Commercial Vehicle Tax		6,291	6,214
Watercraft Tax		705	403
Use of Money & Property	127	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,779,562**	**2,866,150**	**151,768**
Resources Available:	**2,779,563**	**2,866,160**	**151,779**
Expenditures			
Contractual Services	2,646,053	2,732,399	2,761,750
Transfers	133,500	133,750	133,750
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,779,553**	**2,866,149**	**2,895,500**
Unencumbered Cash Balance Dec 31	10	11	xxxxxxxxxxxxxxxxx
2021 2022 2023 Budget Authority Amount	2,798,500	2,866,150	2,895,500
		Non-Appropriated Balance	
		Total Expenditure Non-Appr Balance	2,895,500
		Tax Required	2,743,721
	Delinquent Comp Rate	0.0%	0
		Amount of 2022 Ad Valorem Tax	2,743,721

CPA Summary

City of Manhattan 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **106 Employee Benefit**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	351,542	0
Receipts:			
Ad Valorem Tax	2,183,306	2,231,000	xxxxxxxxxxxxxxxxx
Delinquent Tax	31,434	17,024	26,823
Motor Vehicle Tax	168,712	163,973	161,648
Recreational Vehicle Tax		1,026	1,059
16/20M Vehicle Tax		195	247
Commercial Vehicle Tax		5,412	5,104
Watercraft Tax		607	331
Grants	0	0	0
Transfers	3,425,000	3,075,721	3,425,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,808,452**	**5,494,958**	**3,620,212**
Resources Available:	5,808,452	5,846,500	3,620,212
Expenditures:			
Personnel Services	5,456,910	5,846,500	5,851,212
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,456,910**	**5,846,500**	**5,851,212**
Unencumbered Cash Balance Dec 31	351,542	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	5,846,500	5,846,500	5,851,212
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,851,212
		Tax Required	2,231,000
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	2,231,000

Adopted Budget **107 Fire Equipment Reserve**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	96,485	131,473	317,431
Receipts:			
Ad Valorem Tax	453,083	670,000	xxxxxxxxxxxxxxxxx
Delinquent Tax	6,488	0	0
Motor Vehicle Tax	35,315	32,498	48,545
Recreational Vehicle Tax		213	318
16/20M Vehicle Tax		40	74
Commercial Vehicle Tax		1,123	1,533
Watercraft Tax		126	99
Use of Money & Property	47	0	0
Contributions & Other Revenue	8,200	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**503,133**	**704,000**	**50,569**
Resources Available:	**599,618**	**835,473**	**368,000**
Expenditures:			
Capital Outlay	0	36,000	34,000
Debt Service	468,145	482,042	1,054,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**468,145**	**518,042**	**1,088,000**
Unencumbered Cash Balance Dec 31	131,473	317,431	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	513,183	704,000	1,088,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,088,000
		Tax Required	720,000
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	720,000

CPA Summary

City of Manhattan 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **108 KP&F**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	496,174	955,000	xxxxxxxxxxxxxxxxxx
Delinquent Tax	8,316	7,092	6,500
Motor Vehicle Tax	39,173	37,263	52,113
Recreational Vehicle Tax		233	454
16/20M Vehicle Tax		44	106
Commercial Vehicle Tax		1,230	2,185
Watercraft Tax		138	142
Transfers	712,681	380,000	180,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**1,256,344**	**1,381,000**	**241,500**
Resources Available:	**1,256,344**	**1,381,000**	**241,500**
Expenditures:			
Personnel Services	1,256,344	1,381,000	1,196,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**1,256,344**	**1,381,000**	**1,196,500**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	1,350,000	1,381,000	1,196,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,196,500
		Tax Required	955,000
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	955,000

Adopted Budget **109 General Improvement**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	146,699	172,021	235,000
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	124	0	0
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	**65,124**	**65,000**	**65,000**
Resources Available:	**211,823**	**237,021**	**300,000**
Expenditures:			
Other Charges	0	0	200,000
Capital Outlay	39,802	2,021	100,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**39,802**	**2,021**	**300,000**
Unencumbered Cash Balance Dec 31	172,021	235,000	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	137,167	190,000	300,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	300,000
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

City of Manhattan 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **110 Industrial Promotion**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	439,019	414,937	360,000
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	29	0	0
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Use of Money & Property	3,835	6,000	5,000
Contributions & Other Revenue	101,835	40,000	50,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**105,699**	**46,000**	**55,000**
Resources Available:	**544,718**	**460,937**	**415,000**
Expenditures:			
Contractual Services	77,236	59,136	120,500
Other Charges	52,545	41,801	294,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**129,781**	**100,937**	**415,000**
Unencumbered Cash Balance Dec 31	414,937	360,000	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	217,578	236,186	415,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	415,000
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget **112 Library Employee Benefit**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	623	624
Receipts:			
Ad Valorem Tax	641,188	622,890	xxxxxxxxxxxxxxxxxx
Delinquent Tax	9,842		
Motor Vehicle Tax	50,926	30,290	29,967
Recreational Vehicle Tax		301	296
16/20M Vehicle Tax		57	69
Commercial Vehicle Tax		1,590	1,425
Watercraft Tax		178	92
Use of Money & Property	17	7,585	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**701,973**	**662,891**	**31,849**
Resources Available:	**701,973**	**663,514**	**32,473**
Expenditures:			
Contractual Services	701,350	662,890	680,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**701,350**	**662,890**	**680,000**
Unencumbered Cash Balance Dec 31	623	624	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	701,350	662,890	680,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	680,000
		Tax Required	647,527
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	647,527

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **113 Park Development**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	49,621	49,660	660
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	39	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	39	0	0
Resources Available:	49,660	49,660	660
Expenditures:			
Other Charges	0	49,000	660
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	0	49,000	660
Unencumbered Cash Balance Dec 31	49,660	660	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount.	48,440	49,000	660
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	660
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget **124 Riley County Police Dept**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	9,802	0	0
Receipts:			
Ad Valorem Tax	15,875,992	17,040,915	xxxxxxxxxxxxxxxxxx
Delinquent Tax	245,575	347,794	
Motor Vehicle Tax	1,265,858	1,192,400	1,214,451
Recreational Vehicle Tax		7,462	8,093
16/20M Vehicle Tax		1,416	1,885
Commercial Vehicle Tax		39,359	38,984
Watercraft Tax		4,413	2,526
Fines	2,925		
Transfers	166,830		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	17,557,180	18,633,759	1,265,939
Resources Available:	17,566,982	18,633,759	1,265,939
Expenditures:			
Contractual Services	17,566,982	18,633,759	20,000,064
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	17,566,982	18,633,759	20,000,064
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount.	17,566,982	18,633,759	20,000,064
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	20,000,064
		Tax Required	18,734,125
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	18,734,125

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,236,660	2,552,600	1,408,801
Receipts:			
State of Kansas Gas Tax	1,719,658	1,495,160	1,518,170
County Transfers Gas	55,302	124,290	126,220
Grants	0		
Use of Money & Property	2,122	0	2,000
Contributions & Other Revenue	10,889	0	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,787,971**	**1,619,450**	**1,656,390**
Resources Available:	**4,024,631**	**4,172,050**	**3,065,191**
Expenditures:			
Personnel Services	69,214	87,700	98,220
Contractual Services	10,123	32,100	31,100
Commodities	14,040	145,000	190,000
Commodities-CIP	69,067	0	0
Capital Outlay	911,702	2,151,720	2,297,321
Debt Service	96,496	54,344	54,344
Transfers	301,389	292,385	286,015
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,472,031**	**2,763,249**	**2,957,000**
Unencumbered Cash Balance Dec 31	2,552,600	1,408,801	108,191
2021/2022/2023 Budget Authority Amount:	3,618,320	2,763,249	2,957,000

Adopted Budget **102 City University**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	373,327	525,166	400,000
Receipts:			
Taxes & Assessments	461,327	530,000	430,000
Contributions & Other Revenue	7,813	0	45,000
Transfers	187,199	135,000	135,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**656,339**	**665,000**	**610,000**
Resources Available:	**1,029,666**	**1,190,166**	**1,010,000**
Expenditures:			
Contractual Services	4,500	0	5,000
Other Charges	0	140,166	355,000
Transfers	500,000	650,000	650,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**504,500**	**790,166**	**1,010,000**
Unencumbered Cash Balance Dec 31	525,166	400,000	0
2021/2022/2023 Budget Authority Amount:	852,924	815,000	1,010,000

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **103 Aggieville BID**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	990	0	0
Receipts:			
Taxes & Assessments	69,924	76,500	78,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**69,924**	**76,500**	**78,000**
Resources Available:	**70,914**	**76,500**	**78,000**
Expenditures:			
Contractual Services	70,914	76,500	78,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**70,914**	**76,500**	**78,000**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	72,500	76,500	78,000

Adopted Budget **104 Downtown BID**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	31	0	0
Receipts:			
Taxes & Assessments	83,669	91,500	98,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**83,669**	**91,500**	**98,500**
Resources Available:	**83,700**	**91,500**	**98,500**
Expenditures:			
Contractual Services	83,700	91,500	98,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**83,700**	**91,500**	**98,500**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	89,594	91,500	98,500

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **105 Economic Development**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	8,113,132	7,087,584	2,520,440
Receipts:			
Use of Money & Property	6,129	18,500	6,700
Taxes & Assessments	2,225,302	2,296,000	2,017,015
Contributions & Other Revenue	627,036	557,917	557,917
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,858,467**	**2,872,417**	**2,581,632**
Resources Available:	**10,971,599**	**9,960,001**	**5,102,072**
Expenditures:			
Contractual Services	1,354,617	5,806,976	3,878,984
Other Charges	65,305	0	0
Capital Outlay	59,375	0	0
Transfers	2,404,718	1,632,585	1,223,088
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,884,015**	**7,439,561**	**5,102,072**
Unencumbered Cash Balance Dec 31	7,087,584	2,520,440	0
2021/2022/2023 Budget Authority Amount:	11,275,951	10,148,368	5,102,072

Adopted Budget **114 Recreation & Trails**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	7,986,199	6,664,569	5,000,000
Receipts:			
Taxes	3,643,532	3,100,000	3,450,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,643,532**	**3,100,000**	**3,450,000**
Resources Available:	**11,629,731**	**9,764,569**	**8,450,000**
Expenditures:			
Transfers	4,965,162	4,764,569	8,450,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,965,162**	**4,764,569**	**8,450,000**
Unencumbered Cash Balance Dec 31	6,664,569	5,000,000	0
2021/2022/2023 Budget Authority Amount:	10,800,000	9,161,049	8,450,000

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **115 Sales Tax**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	59,096	194,741	0
Receipts:			
Other Local Taxes	6,605,645	6,525,259	5,900,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**6,605,645**	**6,525,259**	**5,900,000**
Resources Available:	**6,664,741**	**6,720,000**	**5,900,000**
Expenditures:			
Transfers	6,470,000	6,720,000	5,900,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**6,470,000**	**6,720,000**	**5,900,000**
Unencumbered Cash Balance Dec 31	194,741	0	0
2021/2022/2023 Budget Authority Amount:	6,470,000	6,720,000	5,900,000

Adopted Budget **116 Special Alcohol**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,282	0	0
Receipts:			
Taxes & Assessments	435,728	464,510	492,196
Use of Money & Property	1	0	
Contributions & Other Revenue	5,571	1,500	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**441,300**	**466,010**	**492,196**
Resources Available:	**444,582**	**466,010**	**492,196**
Expenditures:			
Grants	444,582	466,010	492,196
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**444,582**	**466,010**	**492,196**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	471,300	466,010	492,196

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **117 Special Park & Recreation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	735,561	620,349	400,000
Receipts:			
Taxes & Assessments	435,728	475,000	490,000
Use of Money & Property	512	500	1,000
Contributions & Other Revenue	8,912	0	
Transfers	39,566		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**484,718**	**475,500**	**491,000**
Resources Available:	**1,220,279**	**1,095,849**	**891,000**
Expenditures:			
Contractual Services	30,000	5,288	14,675
Other Charges	0	61,154	179,902
Capital Outlay	35,306	91,231	216,231
Debt Service	84,316	84,316	84,316
Transfers	450,308	453,860	395,876
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**599,930**	**695,849**	**891,000**
Unencumbered Cash Balance Dec 31	620,349	400,000	0
2021/2022/2023 Budget Authority Amount:	883,520	905,500	891,000

Adopted Budget **119 Special Sunset Zoo**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	24,998	394,508	300,000
Receipts:			
Services & Sales	348,471	403,743	454,500
Use of Money & Property	107	50	500
Contributions & Other Revenue	11,609	36,200	25,500
Grants	274,727	0	0
Transfers	7,107	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**642,021**	**439,993**	**480,500**
Resources Available:	**667,019**	**834,501**	**780,500**
Expenditures:			
Personnel Services	182,524	347,301	405,600
Contractual Services	7,614	41,950	39,745
Commodities	54,174	88,500	96,000
Other Charges	0	0	239,155
Capital Outlay	0	30,000	0
Transfers	28,199	26,750	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**272,511**	**534,501**	**780,500**
Unencumbered Cash Balance Dec 31	394,508	300,000	0
2021/2022/2023 Budget Authority Amount:	479,000	750,000	780,500

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **121 Tourism & Convention**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	157,928	0	0
Receipts:			
Taxes & Assessments	1,458,900	1,799,866	2,166,238
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,458,900**	**1,799,866**	**2,166,238**
Resources Available:	**1,616,828**	**1,799,866**	**2,166,238**
Expenditures:			
Contractual Services	1,089,384	1,291,532	1,535,904
Other Charges	90,000	90,000	90,000
Transfers	437,444	418,334	540,334
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,616,828**	**1,799,866**	**2,166,238**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	2,100,682	1,799,866	2,166,238

Adopted Budget **127 Downtown Redevelopment TIF**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	332,332	105,693	100,000
Receipts:			
Other Local Taxes	2,945,792	2,925,500	3,080,000
Contributions & Other Revenue	18	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,945,810**	**2,925,500**	**3,080,000**
Resources Available:	**3,278,142**	**3,031,193**	**3,180,000**
Expenditures:			
Other Charges	3,172,449	2,931,193	3,180,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,172,449**	**2,931,193**	**3,180,000**
Unencumbered Cash Balance Dec 31	105,693	100,000	0
2021/2022/2023 Budget Authority Amount:	3,172,450	2,985,500	3,180,000

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **129 Special Street Maintenance**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	936,060	2,381,582	1,200,000
Receipts:			
Taxes	2,876,537	1,733,418	2,620,000
Contributions & Other Revenue	98,633	0	0
Transfers	123	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,975,293**	**1,733,418**	**2,620,000**
Resources Available:	**3,911,353**	**4,115,000**	**3,820,000**
Expenditures:			
Capital Outlay	1,324,088	2,911,000	3,820,000
Transfers	205,683	4,000	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,529,771**	**2,915,000**	**3,820,000**
Unencumbered Cash Balance Dec 31	2,381,582	1,200,000	0
2021/2022/2023 Budget Authority Amount:	3,511,306	2,915,000	3,820,000

Adopted Budget **130 Risk Management Reserve**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	145,344	146,110	146,000
Receipts:			
Transfers	0	35,000	25,000
Contributions & Other Revenue	766	0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**766**	**35,000**	**25,000**
Resources Available:	**146,110**	**181,110**	**171,000**
Expenditures:			
Contractual Services	0	35,110	171,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**35,110**	**171,000**
Unencumbered Cash Balance Dec 31	146,110	146,000	0
2021/2022/2023 Budget Authority Amount:	103,609	135,000	171,000

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **134 Equipment Reserve**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	9,330	1,419	0
Receipts:			
Transfers	96,715	95,296	65,001
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**96,715**	**95,296**	**65,001**
Resources Available:	**106,045**	**96,715**	**65,001**
Expenditures:			
Debt Service	104,626	96,715	65,001
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**104,626**	**96,715**	**65,001**
Unencumbered Cash Balance Dec 31	1,419	0	0
2021/2022/2023 Budget Authority Amount:	115,000	96,715	65,001

Adopted Budget **135 Parking Management**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Services & Sales		562,233	769,106
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**562,233**	**769,106**
Resources Available:	**0**	**562,233**	**769,106**
Expenditures:			
Personnel Services	0	266,563	390,900
Contractual Services	0	188,920	265,656
Commodities	0	72,750	78,550
Commodities-CIP	0	34,000	34,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**562,233**	**769,106**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	0	608,783	769,106

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **606 Fleet Management Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	1,000,000
Receipts:			
Services & Sales	0	0	2,389,568
Use of Money & Property	0	0	21,000
Transfers	0	1,000,000	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**1,000,000**	**2,410,568**
Resources Available:	**0**	**1,000,000**	**3,410,568**
Expenditures:			
Personnel Services	0	0	427,641
Contractual Services	0	0	17,676
Commodities	0	0	71,300
Capital Outlay	0	0	1,578,880
Other Charges	0	0	1,315,071
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**3,410,568**
Unencumbered Cash Balance Dec 31	0	1,000,000	0
2021/2022/2023 Budget Authority Amount:	0	0	3,410,568

Adopted Budget **607 IT Management Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Services & Sales	0	0	1,776,363
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**1,776,363**
Resources Available:	**0**	**0**	**1,776,363**
Expenditures:			
Personnel Services	0	0	424,741
Contractual Services	0	0	172,087
Commodities	0	0	19,300
Capital Outlay	0	0	137,250
Other Charges	0	0	1,022,985
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**1,776,363**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	0	0	1,776,363

CPA Summary

City of Manhattan 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **501 Water**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	6,977,152	6,543,754	6,500,000
Receipts:			
Grants	0	0	
Services & Sales	12,074,748	12,681,700	14,607,100
Use of Money & Property	498,326	539,700	584,800
Contributions & Other Revenue	33,745	30,000	34,800
Transfers	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**12,606,819**	**13,251,400**	**15,226,700**
Resources Available:	**19,583,971**	**19,795,154**	**21,726,700**
Expenditures:			
General Administration	1,202,585	1,214,728	1,697,392
Meter Services	303,319	468,350	493,353
Supply & Treatment	3,389,581	3,573,782	3,882,095
Blue Township	24,063	34,140	35,210
Distribution	1,463,591	1,782,163	2,049,349
Utility Location	165,170	216,625	288,675
Non-Operating	2,149,527	2,453,311	8,996,686
Transfer to General Fund	2,140,949	1,695,156	1,675,000
Transfer to Special Revenue	37,819	42,651	27,198
Transfer to Debt Service	1,114,443	1,108,723	1,302,779
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	980,820	637,175	1,210,613
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**13,040,217**	**13,295,154**	**21,726,700**
Unencumbered Cash Balance Dec 31	6,543,754	6,500,000	0
2021/2022/2023 Budget Authority Amount:	19,740,623	18,863,212	21,726,700

CPA Summary

City of Manhattan 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **521 Wastewater**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,920,171	4,370,015	3,500,000
Receipts:			
Grants	0	0	0
Services & Sales	12,661,325	12,560,300	13,161,900
Use of Money & Property	144,246	30,000	155,000
Contributions & Other Revenue	85,751	54,300	80,100
Transfers	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**12,891,322**	**12,644,600**	**13,397,000**
Resources Available:	**15,811,493**	**17,014,615**	**16,897,000**
Expenditures:			
General Administration	1,072,791	1,199,267	1,602,105
Non-Operating	3,272,830	4,731,653	6,569,517
Transfer to General Fund	1,764,023	1,695,157	1,675,000
Transfer to Special Revenue	58,896	58,896	37,803
Transfer to Debt Service	371,650	336,303	700,524
Transfer to Capital Projects	490,892	577,822	841,872
Transfer to Trust & Agency (Non-Budgeted)	62,000	62,000	62,000
Treatment	2,789,968	2,947,143	3,307,696
Blue Township	43,188	44,900	48,250
Maintenance	1,515,240	1,861,474	2,052,233
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**11,441,478**	**13,514,615**	**16,897,000**
Unencumbered Cash Balance Dec 31	4,370,015	3,500,000	0
2021/2022/2023 Budget Authority Amount:	13,216,905	15,744,502	16,897,000

CPA Summary

City of Manhattan 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **531 Stormwater**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,371,067	3,117,342	3,500,000
Receipts:			
Services & Sales	3,924,897	4,839,889	4,400,000
Use of Money & Property	3,584	5,000	5,000
Contributions & Other Revenue	81,192	0	0
Transfers	24,433	6,350	6,350
Grants	0	0	0
Taxes & Assessments	3,486	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,037,592**	**4,851,239**	**4,411,350**
Resources Available:	**7,408,659**	**7,968,581**	**7,911,350**
Expenditures:			
Personnel Services	734,960	895,200	1,203,850
Contractual Services	126,283	177,100	586,344
Commodities	22,590	66,750	61,000
Commodities-CIP	38,666	21,000	25,000
Other Charges	20,093	20,000	2,370,014
Capital Outlay	291,211	292,167	412,500
Debt Service	126,027	110,689	103,155
Transfer to Debt Service	973,029	1,017,275	1,485,620
Transfer to Capital Project	1,781,721	1,848,244	1,663,867
Transfer to General Fund	176,737	20,156	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,291,317**	**4,468,581**	**7,911,350**
Unencumbered Cash Balance Dec 31	3,117,342	3,500,000	0
2021/2022/2023 Budget Authority Amount:	6,510,807	6,873,123	7,911,350

CPA Summary

City of Manhattan 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	0	0	0

CPA Summary

City of Manhattan

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of

City of Manhattan

will meet on September 6, 2022 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	29,063,882	6.631	27,955,648	6.591	39,422,096	3,988,500	6.291
Debt Service	16,603,244	5.106	21,091,283	5.073	29,770,043	3,037,276	4.791
Library	2,779,553	4.357	2,866,149	4.537	2,895,500	2,743,721	4.328
106 Employee Benefit	5,456,910	3.749	5,846,500	3.726	5,851,212	2,231,000	3.519
107 Fire Equipment Reserve	468,145	0.778	518,042	1.119	1,088,000	720,000	1.136
108 KP&F	1,256,344	0.852	1,381,000	1.595	1,196,500	955,000	1.506
109 General Improvement	39,802		2,021		300,000		
110 Industrial Promotion	129,781		100,937		415,000		
112 Library Employee Benefit	701,350	1.101	662,890	1.040	680,000	647,527	1.021
113 Park Development			49,000		660		
124 Riley County Police Dept	17,566,982	27.261	18,633,759	28.462	20,000,064	18,734,125	29.550
Special Highway	1,472,031		2,763,249		2,957,000		
102 City University	504,500		790,166		1,010,000		
103 Aggieville BID	70,914		76,500		78,000		
104 Downtown BID	83,700		91,500		98,500		
105 Economic Development	3,884,015		7,439,561		5,102,072		
114 Recreation & Trails	4,965,162		4,764,569		8,450,000		
115 Sales Tax	6,470,000		6,720,000		5,900,000		
116 Special Alcohol	444,582		466,010		492,196		
117 Special Park & Recreation	599,930		695,849		891,000		
119 Special Sunset Zoo	272,511		534,501		780,500		
121 Tourism & Convention	1,616,828		1,799,866		2,166,238		
127 Downtown Redevelopmen	3,172,449		2,931,193		3,180,000		
129 Special Street Maintenance	1,529,771		2,915,000		3,820,000		
130 Risk Management Reserve			35,110		171,000		
134 Equipment Reserve	104,626		96,715		65,001		
135 Parking Management			562,233		769,106		
606 Fleet Management Fund					3,410,568		
607 IT Management Fund					1,776,363		
501 Water	13,040,217		13,295,154		21,726,700		
521 Wastewater	11,441,478		13,514,615		16,897,000		
531 Stormwater	4,291,317		4,468,581		7,911,350		
Totals	128,030,024	49.835	143,067,601	52.143	189,271,669	33,057,149	52.142
						*Revenue Neutral Rate***	*50.548*
Less: Transfers	26,374,244		33,248,996		28,464,689		
Net Expenditure	101,655,780		109,818,605		160,806,980		
Total Tax Levied	29,658,136		31,219,562		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	595,134,884		598,718,210		633,970,987		
Outstanding Indebtedness, January 1,	2020		2021		2022		
G.O. Bonds	111,170,000		121,030,000		109,215,000		
Revenue Bonds	33,105,000		25,245,000		17,180,000		
Other	93,548,424		189,474,071		191,195,181		
Lease Purchase Principal	5,863,824		4,715,202		5,249,693		
Total	243,687,248		340,464,273		322,839,874		

*Tax rates are expressed in mills

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

Jason Hilgers

City Official Title: Deputy City Manager

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2021

The governing body of

City of Manhattan

will meet on September 6, 2022 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

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BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
Fund	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	79,061,882	9.441	82,276,124	9.541	90,455,068	14,858,983	9.241
Debt Service	18,601,244	4.318	21,370,432	5.035	24,720,041	9,013,236	4.791
Library	2,756,991	4.153	2,866,180	4.917	3,005,930	2,741,721	4.128
108 Employee Benefit	5,456,910	3.760	5,845,943	3.758	5,831,212	3,511,888	3.519
107 Fire Equipment Reserve	468,145	0.278	518,042	1.119	1,188,150	720,883	1.116
108 Bond	1,256,335	(0.855)	3,381,081	1.595	3,196,541	993,081	1.506
109 General Improvement	99,803		2,021		851,000		
110 Industrial Properties	159,782		102,119		889,000		
112 Library Employee Benefit	701,140	1.101	662,900	1.082	680,100	647,527	1.021
113 Park Development			40,000		40,000		
121 Riley County Police Dept	12,560,992	27.361	13,615,760	28.462	20,000,000	18,756,121	29.591
Special Highway	1,472,030		3,361,327		2,355,000		
102 Law Enforcement	934,921		819,000		1,010,000		
103 Aggie Life BID	70,014		56,921		78,000		
104 Downtown BID	85,789		91,501		99,501		
105 Economic Development	1,956,194		2,419,501		4,105,024		
114 Recreation & Parks	4,964,162		4,361,560		8,450,000		
115 Sales Tax	6,420,000		6,720,000		9,000,000		
116 Special Alcohol	444,582		466,000		492,100		
117 Special Park & Recreation	449,950		466,650		500,000		
118 Special Street Fee	525,312		546,500		560,000		
121 Tourism & Convention	1,610,828		1,797,866		2,500,250		
123 Downtown Redevelopment	1,172,440		2,931,101		3,100,000		
124 Special Street Maintenance	2,529,772		2,919,000		3,820,000		
201 Risk Management Reserve			33,000		171,000		
104 Equipment Reserve	104,620		90,215		65,000		
115 Parking Management			448,701		700,000		
601 Fleet Management Fund					1,610,500		
602 IT Improvement Fund					1,750,000		
301 Water	15,180,219		17,205,155		21,726,200		
321 Wastewater	11,641,478		13,363,212		16,997,000		
531 Stormwater	4,291,115		4,429,000		5,911,500		
Totals	179,013,022	44.815	197,011,701	57.146	199,231,666	61,010,164	57.182
						Revenue Neutral Rate **	50.369
Less: Transfers	0		0		0		
Net Expenditure	179,013,022		197,011,701		199,231,666		
Total Tax Levied	20,080,136		11,210,562		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	446,134,884		196,218,210		630,930,980		
Outstanding Indebtedness, January 1,	2020		2021		2022		
G.O. Bonds	81,170,000		125,000,000		109,210,000		
Revenue Bonds	11,105,000		28,245,000		17,180,000		
Other	93,560,424		103,474,077		101,195,181		
Less: Funds on Hand Principal	5,861,824		4,713,302		5,249,582		
Total	279,867,248		180,864,279		122,839,761		

* Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by* K.S.A. 79-2988

Jason Hilgers
City Official Title: Deputy City Manager

M142430

In The Matter of

STATE OF KANSAS, RILEY COUNTY SS

[LEGAL TEXT]

Printer's Fee $ 206.16

Payment Date _____

I, Shannon Fritz being first duly sworn, depose and say: That I am Advertising Director of The Manhattan Mercury, a daily newspaper printed in the State of Kansas, and published in and of general circulation in Riley County Kansas, with a general paid circulation on a daily basis in Riley County, Kansas and that said newspaper is not a trade, religious or fraternal publication. Said newspaper is a daily published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Manhattan in said county as second class matter. That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for One consecutive insertions the first publication thereof being made as aforesaid on the 25 day of August, 2022 with subsequent publications being made on the following dates:

On the ___ day of _____, 20__

On the ___ day of _____, 20__

Shannon Fritz

Subscribed and sworn to before me this
29 day of August, 2022

Jemie Wataha Notary Public

JEMIE WATAHA
Notary Public - State of Kansas
My Appt. Expires 09-20-2025

PUBLISHED IN *THE MANHATTAN MERCURY* ON SEPTEMBER 24, 2022)

ORDINANCE NO. 7595 SUMMARY

On September 20, 2022, the City of Manhattan, Kansas adopted the following ordinance:

AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF MANHATTAN, KANSAS, FOR 2023, 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 2023 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: 9/20/22

RESOLUTION NO. 090622-E

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 50.548 mills by the Riley County Clerk; and

WHEREAS, the Fiscal Year 2023 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 6, 2022 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 50.548 mills.

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

ADOPTED this 6th day of September, 2022 and **SIGNED** by the Mayor.

Linda Morse

Linda Morse, 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 6, 2022
Resolution No. 090622-E

Governing Body Member	Yes	No	No Vote
Linda Morse, Mayor	X		
Mark J. Hatesohl, Commissioner	X		
Wynn Butler, Commissioner	X		
John E. Matta, Commissioner	X		
Usha Reddi, Commissioner	X		

TOTAL

Certified:

Brenda K. Wolf

RESOLUTION NO. 092022-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 6, 2022, the Governing Body approved the 2023-2027 Capital Improvements Program attached as Exhibit A.

ADOPTED by the Governing Body of the City of Manhattan, Kansas, on the 20th day of September, 2022.

Linda Morse

Linda Morse, Mayor

ATTEST:

Brenda K. Wolf

Brenda K. Wolf, CMC, City Clerk