

**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 2020, and (3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations

Table of Contents:		Page No	Budget Authority For Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computations to Determine Limit for 2020		2			
Allocation of MVT, RVT, 16/2013 Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computations to Determine State Library Grant		7			
<b>Fund K.S.A.</b>					
General	12-101a	8	31,822,841	3,916,331	16,743
Debt Service	10-113		25,962,830	2,742,868	4,687
Library	12-1220		2,798,009	2,993,000	4,431
106 Employee Benefit	12-16,102		5,846,500	2,231,000	3,812
107 Fire Equipment Reserve	12-1109		491,038	482,984	791
108 KP&F	74-4967		1,155,000	507,000	866
109 General Improvement	79-1950a		100,000	0	
110 Industrial Promotion	12-1417h		246,976	0	
113 Library EBF	12-1220		701,350	655,350	1,120
113 Park Development	79-1950a		48,440	0	
124 Riley County Police Dept	19-4443		17,681,392	16,091,113	27,348
<b>Special Highway</b>					
107 City University			1,015,955	0	
103 Appraisal BID			830,000	0	
104 Appraisal BID			73,000	0	
104 Downtown BID			90,000	0	
105 Economic Development			11,271,951	0	
114 Recreation and Trails Fund			7,300,000	0	
115 Sales Tax			3,670,000	0	
116 Special Alcohol			485,800	0	
117 Special Parks & Rec			881,520	0	
119 Special Sunset Zoo			737,500	0	
121 Tourism & Convention			2,108,642	0	
127 TIF - Downtown			2,949,815	0	
129 Special Street Maintenance			2,511,306	0	
130 Risk Management Reserve Fund			120,000	0	
<b>Totals</b>					
			163,906,993	29,143,870	49,798
<b>Budget Summary</b>		0			
Neighborhood Revitalization Rebate			Tax Lid Limit (from Computations Tab)		19,524,116
Assessed Valuation		County Clerk's Use Only			
Riley County	530,024,530	Does the City need to hold an election	NO		
Pottawatomie County	55,209,533				
0					
0					
Total Assessed Valuation	585,234,063				
Assessed by	Nov 1, 2019 Total				
Address					
Equal					
Signed		October 31, 2019			
County Clerk		Governing Body			
CPA Summary					



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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 2020; and (3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

			2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>	<b>Page No.</b>				
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Computation to Determine State Library Grant	7				
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	8	31,822,841	3,946,331	6.743
Debt Service	10-113	8d	25,962,830	2,742,868	4.687
Library	12-1220	8d	2,798,000	2,593,000	4.431
106 Employee Benefit	12-16.102	9	5,846,500	2,231,000	8.812
107 Fire Equipment Reserve	12-110b	9	493,088	462,968	.791
108 KP&F	74-4967	10	1,155,000	507,000	.866
109 General Improvement	79-1950a	10	100,000	0	
110 Industrial Promotion	12-1617h	11	260,976	0	
112 Library EBF	12-1220	11	701,350	655,350	1.120
113 Park Development	79-1950a	12	48,440	0	
124 Riley County Police Dept	19-4443	12	17,681,392	16,005,113	27.348
Special Highway		13	2,015,955		
102 City University		13	830,000		
103 Aggieville BID		14	73,000		
104 Downtown BID		14	90,000		
105 Economic Development		15	11,275,951		
114 Recreation and Trails Fund		15	7,700,000		
115 Sales Tax		16	5,870,000		
116 Special Alcohol		16	485,800		
117 Special Parks & Rec		17	883,520		
119 Special Sunset Zoo		17	737,500		
121 Tourism & Convention		18	2,100,682		
127 TIF - Downtown		18	2,949,845		
129 Special Street Maintenance		19	2,511,306		
130 Risk Management Reserve Fund		19	120,000		
		20			
		20			
501 Water		21	20,662,450		
521 Wastewater		22	12,744,884		
531 Stormwater		23	5,985,683		
<b>Totals</b>		xxxxxx	163,906,993	29,143,630	49.798
Budget Summary		0			
Neighborhood Revitalization Rebate					
Assessed Valuation:	County Clerk's Use Only		Tax Lid Limit (from Computation Tab)		29,524,126
Riley County	530,026,530		Does the City need to hold an election?		NO
Pottawatomie County	55,209,523				
0					
0					
Total Assessed Valuation	585,236,053				
Assisted by:	Nov 1, 2019 Total Assessed Valuation		Michael Dodson, Mayor		
Address:			Bernie Hayen, Director of Finance		
			Gary S. Fees, City Clerk		
Email:					
Attest: _____, 2019					
County Clerk			Governing Body		
<b>CPA Summary</b>					

City of Manhattan

2020

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 28,385,814
2. Library levy in 2019 budget	- \$ 3,085,600
Other tax entity levy in 2019 budget	- \$ 16,085,930
3. Net tax levy	\$ 9,214,284

**2020 Budget Percentage Adjustments**

4. New improvements, remodeling and renovations for 2019 :	+ 5,744,380	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 4,690,227	
5b. Personal property 2018	- 5,390,327	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 10,523,161	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 10,523,161	
7. Valuation of property that has changed in use during 2019 :	+ 766,392	
8. Expiration of property tax abatements	+ 273,874	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ 0	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	17,307,807	
11. Total estimated valuation July 1, 2019	585,661,887	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)	0.0305	
13. Percentage adjustment increase (12 times 3)	+ \$ 280,598	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 129,922	
16. Total Percentage Adjustments	\$ 410,520	

**2020 Revenue Adjustments**

17. Property tax revenues for debt service in 2020 budget:		+	<u>2,742,868</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>2,840,539</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u>0</u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u>246,858</u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+	<u>156,875</u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u>0</u>	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:		+	<u>125,000</u>	
23. Law enforcement expenses - 2020 budget:		+	<u>205,600</u>	
Law enforcement expenses - 2019 budget:		-	<u>189,000</u>	
CPI adjustment	1.50%		<u>2,835</u>	
Increased law enforcement expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>13,765</u>
24. Fire protection expenses - 2020 budget:		+	<u>7,379,529</u>	
Fire protection expenses - 2019 budget:		-	<u>7,168,638</u>	
CPI adjustment	1.50%		<u>107,530</u>	
Increased fire protection expense in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>103,361</u>
25. Emergency medical expenses - 2020 budget:		+	<u>0</u>	
Emergency medical expenses - 2019 budget:		-	<u>0</u>	
CPI adjustment	1.50%		<u>0</u>	
Increased emergency medical expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. Total Revenue Adjustments				<u><u>645,859</u></u>

**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2020 budget:	+	3,248,350
Other tax entity levy - 2020 budget:	+	16,005,113
Other tax entity levy - 2020 budget:	+	
<b>28. Total Levies on Behalf of Another Political or Governmental Subdivision</b>		<b>19,253,463</b>
<b>29. Levy for Dissolved Taxing Entity (Use the First Year After Dissolved)</b>	+	
<b>30. Total Computed Tax Levy</b>		<b>29,524,126</b>

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	
2017 Tax Levy (Less Levy for other Governmental Units)	None
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.025	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2020 Total Tax Levy (Less Levy for Other Governmental Units) 76,074

Exemption from Election Requirement #DIV/0!

"

**Other Tests - Lost Valuation Test****Assessed Valuation Loss**

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	129,922
2020 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	129,922

Exemption from Election Requirement Yes

City of Manhattan

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

Budgeted Fund for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,778,868	224,918	1,616	287	7,266	913
Debt Service	2,840,539	185,804	1,215	216	5,462	686
Library	2,483,800	178,374	1,062	188	4,776	600
106 Employee Benefit	1,758,500	120,309	752	133	3,381	425
107 Fire Equipment Res	384,377	28,095	164	29	739	93
108 KP&F	452,000	65,795	193	34	869	109
109 General Improveme						
110 Industrial Promotio						
112 Library EBF	601,800	40,395	257	46	1,157	145
113 Park Development						
124 Riley County Police	16,085,930	1,207,086	6,878	1,221	30,930	3,885
TOTAL	28,385,814	2,050,776	12,137	2,154	54,580	6,856

County Treas Motor Vehicle Estimate 2,050,786

County Treas Recreational Vehicle Estimate 12,137

County Treas 16/20M Vehicle Estimate 2,154

County Treas Commercial Vehicle Tax Estimate 54,580

County Treas Watercraft Tax Estimate 6,856

Motor Vehicle Factor 0.07225

Recreational Vehicle Factor 0.00043

16/20M Vehicle Factor 0.00008

Commercial Vehicle Factor 0.00192

Watercraft Factor 0.00024

### Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
ABID	General Fund	2,000	2,000	0	Ord. No. 7042
Capital Project	Bond & Interest	98,550	96,950	95,350	Ord. No. 7369
City/University	Bond & Interest	200,000	0	0	Ord. No. 7308
City/University	Capital Project	0	850,000	800,000	K.S.A. 12-1, 118
DBID	General Fund	3,500	3,500	0	Ord. No. 7099
Economic Development	Bond & Interest	311,667	712,800	1,269,121	Ord. No. 7369
Economic Development	Capital Project	300,766	292,570	75,469	K.S.A. 12-1, 118
Economic Development	General Fund	100,000	200,000	200,000	Ord. No. 7369
General Fund (Outside Svc)	City/University	143,690	135,000	135,000	Ord. No. 7369
Library Fund	Bond & Interest	130,206	132,250	133,000	Ord. No. 7369
Sales Tax	General Fund	2,112,805	2,221,400	2,200,000	Ord. No. 3965
Sales Tax	Employee Benefit	3,508,782	3,405,000	3,425,000	Ord. No. 3965
Sales Tax	KP&F	176,173	180,000	180,000	Ord. No. 3965
Sales Tax	General Improvement	48,741	46,826	65,000	Ord. No. 3965
Special Park & Rec	General Fund	0	260,000	260,000	K.S.A. 12-1, 118
Special Park & Rec	Capital Project	1,000,000	10,000	107,700	K.S.A. 12-1, 118
Special Street & Hwy	Capital Project	27,661	180,500	299,406	K.S.A. 12-1, 118
Special Street & Hwy	Bond & Interest	41,750	41,050	70,950	Ord. No. 7369
Special Street Maintenance	Capital Project	310,765	175,800	88,000	K.S.A. 12-1, 118
Special Sunset Zoo	Bond & Interest	22,800	22,400	22,100	Ord. No. 4558
Special Sunset Zoo	Non-budget Sp Rev.	4,000	4,000	4,000	Ord. No. 4558
Stormwater	General Fund	0	232,414	0	K.S.A. 12-825d
Stormwater	Bond & Interest	644,873	734,489	866,338	K.S.A. 12-825d
Stormwater	Capital Project	192,548	586,854	1,157,772	K.S.A. 12-825d
Tourism & Convention	Bond & Interest	93,334	321,534	318,084	Charter Ord. No. 46
Tourism & Convention	General Fund	260,000	0	0	Charter Ord. No. 46
Trust & Agency (non-budget)	Bond & Interest	226,505	117,374	226,978	Ord. No. 7369
Wastewater	General Fund	1,293,792	1,583,753	1,675,000	K.S.A. 12-825d
Wastewater	Bond & Interest	702,386	644,218	589,822	K.S.A. 12-825d
Wastewater	Capital Project	511,709	413,432	725,543	K.S.A. 12-825d
Wastewater	Trust & Agency (non-bud)	62,000	62,000	62,000	K.S.A. 12-825d
Water	General Fund	1,293,792	1,420,768	1,675,000	K.S.A. 12-825d
Water	Bond & Interest	619,125	499,093	771,183	K.S.A. 12-825d
Water	Stormwater	6,350	6,350	6,350	K.S.A. 12-825d
Water	Capital Project	677,976	495,238	1,408,144	K.S.A. 12-825d
Water	Trust & Agency (non-bud)	62,000	62,000	62,000	K.S.A. 12-825d
	Totals	15,190,246	16,151,563	18,974,310	
	Adjustments*				
	Adjusted Totals	15,190,246	16,151,563	18,974,310	

♦Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

## **Transfers - Cities**

**K.S.A. 2-1318. Transfer to noxious weed capital outlay fund.** Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made may be transferred to the noxious weed capital outlay fund.

**K.S.A. 10-117a. Transfer from debt service fund.** Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.

**K.S.A. 12-110d. Transfer to special ambulance or emergency medical service equipment fund.** May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of ambulance or emergency medical service equipment.

**K.S.A. 12-1,117. Transfer to equipment reserve fund.** To finance new and replacement equipment moneys may be budgeted and transferred to an equipment reserve fund from any source which may be lawfully utilized for such purposes.

**K.S.A. 12-1,118. Transfer to capital improvements fund.** Authorizes transfers to the capital improvements fund from the general fund and from other city funds lawfully available for improvement purposes.

**K.S.A. 12-1,119. Transfer to street and highway fund.** Moneys in the general or other operating funds of the city budgeted for street and highway purposes may be transferred of to the consolidated street and highway fund.

**K.S.A. 12-631o. Transfer to sewerage reserve fund.** Authorizes the transfer of sewer system revenue to a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.



**K.S.A. 12-631p. Transfer from sewerage system reserve fund.** Allows the retransfer of sewerage system reserve fund dollars to the fund from which it was originally transferred.

**K.S.A. 12-6a16. Transfer from fund for special improvements.** Authorizes a separate fund for each improvement or combination of improvements to be credited with the proceeds from sale of bonds and temporary notes and any other moneys appropriated thereto, and upon completion of the improvement the balance, if any, shall be transferred and credited to the city bond and interest fund.

**K.S.A. 12-825d. Transfer from utility fund.** Surplus revenue derived from a utility may be transferred to the general fund or any other fund or such surplus, in whole or in part, may be set aside in a depreciation reserve fund of the utility.

**K.S.A. 12-16,102. Transfer to employee benefits contribution trust fund.** May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

**K.S.A. 12-17,118. Transfer to and from neighborhood revitalization fund.** Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

**K.S.A. 12-2615. Transfer to risk management reserve fund.** To cover costs relating to any uninsured loss moneys may be paid into a risk management reserve fund or special reserve fund from any source which may be utilized for such purposes, including transfers from the general fund, in reasonable proportion to the estimated cost of self insuring the risk losses covered by such funds.

**K.S.A. 13-1269. Transfer from certain utility funds by cities over 100,000.** Authorizes transfers to governmental operating funds from operating revenue of electric-light and water utilities. Utilities must not have GO bond debt; or, if GO bond debt exists, debt service fund must be adequately capitalized. Limitations per K.S.A. 13-1271, 13-1272 on amounts that may be transferred.

**K.S.A. 13-1270. Transfer to debt service fund from certain utility funds by cities over 100,000.**

Cities with more than 100,000 in population may transfer operating revenue of electric-light and water utilities to debt service funds moneys sufficient to pay outstanding general obligation bond principal and interest.

**K.S.A. 13-14b12. Transfer to hospital special improvement fund.** The board may transfer annually such amounts as it deems advisable to a special improvement fund to be used for the purpose of purchasing major items of equipment and making capital improvements to the hospital. The amount on hand in such fund shall at no time exceed [\$250,000].

**K.S.A. 14-568. Sewer Fund Surplus Transfers to Sinking Fund and General Fund.** Surplus revenue in the sewer fund it shall be semi-annually transferred to a sinking fund and, when such surplus fund is not needed for operations or bonded indebtedness, it may be transferred to the general fund.

**K.S.A. 14-2004. Transfer by certain cities to a park land acquisition fund.** Authorizes second class cities with the commission-manager form of government to establish a park land acquisition fund and to transfer up to \$5,000 a year from its general fund to such fund to acquire land for park purposes. Not more than \$25,000 shall be accumulated in said fund at any time.

**K.S.A. 44-505f. Transfer to worker's compensation reserve fund.** Where a city chooses to act as a self-insurer under the worker's compensation act it is authorized to make transfers to a worker's compensation reserve fund from any other funds in reasonable proportion to the estimated cost of providing benefits to employees compensated from such funds.

**K.S.A. 68-141g. Transfer to special machinery or equipment fund.** Authorizes an annual transfer, not to exceed 25%, from the road, bridge or street fund to a special road, bridge or street building machinery, equipment and bridge building fund.

**K.S.A. 68-590. Transfer to special highway improvement fund.** Authorizes the transfer each year from the fund or division thereof budgeted for roads, bridges, highways or streets an amount not to exceed 25% of such fund to a special highway improvement fund.

**K.S.A. 79-2958. Transfer from closed tax levy fund.** Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

City of Manhattan

2020

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
G.O. Series 2009 Airport	08/01/1999	1/01/2019	5.0% to 5.5%	540,000	40,000	5/1/11	1/1	2,200	40,000	0	0
G.O. Series 210	1/20/1999	1/01/2019	5.4% to 5.6%	314,000	25,000	5/1/11	1/1	1,400	25,000	0	0
G.O. Series 213	1/20/2000	1/01/2020	5.0% to 5.55%	50,000	50,000	5/1/11	1/1	2,714	25,000	1,363	25,000
G.O. Series 2008B Refunding	06/01/2008	1/01/2020	3.5% to 3.75%	3,490,000	2,495,000	5/1/11	1/1	19,260	255,000	101,725	270,000
G.O. Series 2009A	06/01/2009	1/01/2020	2.5% to 4.35%	3,810,000	2,040,000	5/1/11	1/1	6,000	200,000	0	0
G.O. Series 2009B Refunding	06/01/2009	1/01/2020	2.0% to 3.5%	4,125,000	1,655,000	5/1/11	1/1	5,775	165,000	0	0
G.O. Series 2009C	1/20/2009	1/01/2020	3.0% to 4.0%	11,110,000	8,000,000	5/1/11	1/1	26,400	800,000	0	0
G.O. Series 2009D Refunding	1/20/2009	1/01/2020	2.375% to 3.375%	8,820,000	2,535,000	5/1/11	1/1	83,269	910,000	35,694	920,000
G.O. Series 2010A	06/01/2010	1/01/2020	2.0% to 4.0%	6,700,000	2,920,000	5/1/11	1/1	99,456	515,000	84,006	515,000
G.O. Series 2011A	1/20/2011	1/01/2021	2.0% to 3.75%	10,535,000	4,165,000	5/1/11	1/1	119,500	955,000	95,625	975,000
G.O. Series 2011B Refunding	1/20/2011	1/01/2021	2.0% to 3.0%	2,790,000	1,210,000	5/1/11	1/1	34,335	260,000	27,825	255,000
G.O. Series 2012A	06/01/2012	1/01/2022	1.5% to 3.75%	1,465,000	1,040,000	5/1/11	1/1	28,770	75,000	27,270	75,000
G.O. Series 2012B	1/20/2012	1/01/2022	1.5% to 3.0%	12,865,000	6,830,000	5/1/11	1/1	166,950	1,040,000	151,350	1,050,000
G.O. Series 2012C Refunding	1/20/2012	1/01/2022	2.0% to 4.0%	4,895,000	3,965,000	5/1/11	1/1	119,000	495,000	109,100	500,000
G.O. Series 2013A	06/02/2013	1/01/2023	3.0% to 4.0%	6,400,000	3,725,000	5/1/11	1/1	140,525	590,000	116,925	620,000
G.O. Series 2013B Refunding	06/02/2013	1/01/2023	2.0% to 5.0%	12,310,000	9,925,000	5/1/11	1/1	334,906	670,000	321,506	640,000
G.O. Series 2014A	06/02/2014	1/01/2024	3.0% to 4.25%	9,665,000	6,210,000	5/1/11	1/1	302,769	395,000	290,919	410,000
G.O. Series 2014B	1/20/2014	1/01/2024	2.0% to 3.75%	3,940,000	3,190,000	5/1/11	1/1	94,998	185,000	91,208	190,000
G.O. Series 2015A Refunding & Improvements	1/20/2015	1/01/2025	2.0% to 5.0%	5,475,000	3,485,000	5/1/11	1/1	127,319	745,000	90,089	260,000
G.O. Series 2015B Refunding	1/20/2015	1/01/2025	2.0% to 5.0%	4,805,000	4,500,000	5/1/11	1/1	188,100	440,000	174,900	430,000
G.O. Series 2016A Refunding & Improvements	06/05/2016	1/01/2026	2.0% to 5.0%	18,050,000	17,805,000	5/1/11	1/1	661,681	290,000	650,081	1,170,000
G.O. Series 2016B	1/20/2016	1/01/2026	2.0% to 3.5%	2,065,000	1,775,000	5/1/11	1/1	48,724	145,000	45,824	145,000
G.O. Series 2017A	06/05/2017	1/01/2027	2.0% to 3.25%	1,235,000	1,185,000	5/1/11	1/1	31,313	50,000	32,313	50,000
G.O. Series 2017B Subject to AMT	06/05/2017	1/01/2027	3.0% to 3.5%	3,075,000	2,960,000	5/1/11	1/1	94,200	115,000	90,750	120,000
G.O. Series 2017C Taxable	06/05/2017	1/01/2026	3.0% to 4.15%	1,075,000	1,035,000	5/1/11	1/1	38,990	20,000	38,390	20,000
G.O. Series 2017D Refunding and Improvements	1/21/2017	1/01/2027	3.0% to 5.0%	9,210,000	7,720,000	5/1/11	1/1	371,000	1,520,000	295,000	1,545,000
G.O. Series 2018A				17,630,000	17,630,000	5/1/11	1/1	771,168	860,000	728,368	910,000
Total G.O. Bonds:				107,405,000		3,923,219	11,865,000	3,526,709	11,175,000		
Revenue Bonds:											
Transportation Development District Sales Tax Revenue Bonds (Series 2010)	1/20/2010	1/20/2020	2.00% to 5.40%	5,610,000	4,640,000	6/1/12	1/1	220,400	165,000	211,925	200,000
Senior Lien TIF Special Obligation Revenue Bonds (Series 2009A)	1/20/2009	1/20/2026	3.00% to 5.00%	21,230,000	14,940,000	6/1/12	1/1	745,250	1,290,000	680,750	1,400,000
Subordinate Lien TIF Special Obligation Revenue Bonds (Series 2009B)	1/20/2009	1/20/2027	7.50	4,160,000	4,130,000	6/1/12	1/1	109,750	0	309,750	0
Sales Tax Special Obligation Revenue Bonds (STAR Bonds Series 2009-1)	1/20/2009	1/20/2026	5.25	16,855,000	0	6/1/12	1/1	0	0	0	0
Taxable Sales Tax Special Obligation Revenue Bonds (STAR Bonds Series 2009-2)	1/20/2009	1/20/2026	2.875% to 6.515%	33,145,000	15,835,000	6/1/12	1/1	967,502	2,865,000	814,740	3,055,000
Total Revenue Bonds				39,530,000		2,242,902	4,140,000	2,019,165	4,635,000		
Other:											
2015-44	09/15/2015	06/15/2019	1.75	3,735,000	3,735,000	6/15/12	6/15	32,681	3,735,000	0	0
2015-45	1/21/2015	1/21/2019	1.50	2,335,000	1,835,000	6/15/12	6/15	13,763	1,835,000	0	0
2015-46	1/21/2015	1/21/2019	1.65	390,000	390,000	6/15/12	6/15	3,218	390,000	0	0
2016-01	03/15/2016	06/15/2019	1.05	2,495,000	2,135,000	6/15/12	6/15	11,209	2,135,000	0	0
2016-02	06/15/2016	06/15/2019	1.00	7,080,000	7,040,000	6/15/12	6/15	33,200	7,040,000	0	0
2016-03	09/15/2016	06/15/2020	1.25	10,185,000	9,545,000	6/15/12	6/15	115,083	90,000	57,281	9,165,000
2016-04	1/21/2016	1/21/2020	2.00	5,415,000	3,415,000	6/15/12	6/15	108,000	0	54,150	3,415,000
2017-01	03/15/2017	1/21/2020	2.00	3,045,000	2,880,000	6/15/12	6/15	56,050	385,000	27,350	2,395,000
2017-02	06/15/2017	06/15/2021	1.75	1,135,000	850,000	6/15/12	6/15	12,181	285,000	7,194	285,000
2017-03	09/15/2017	06/15/2021	1.25 to 4.50	1,920,000	2,710,000	6/15/12	6/15	36,363	450,000	18,144	2,260,000
2017-04	1/21/2017	06/15/2021	1.45	2,495,000	2,495,000	6/15/12	6/15	36,178	0	36,178	0
2018-01	03/15/2018	06/15/2020	1.7 to 1.75	3,190,000	3,190,000	6/15/12	6/15	86,928	80,000	87,908	0
2018-02	06/15/2018	06/15/2019	1.875 to 2.125	3,150,000	3,150,000	6/15/12	6/15	2,005,000	24,332		
Total Other				48,290,000		592,463	18,620,000	312,637	19,140,000		
Other: Revolving Loan Funds											
Transportation Revolving Fund Loan	07/19/2005	08/01/2025	1.72	4,607,872	1,834,792	2/1/81	2/1/81	68,254	282,512	57,538	298,208
Kansas Water Pollution Control Revolving Loan (158-01)	06/25/2001	09/01/2021	3.14	8,666,236	2,310,821	3/1/91	3/1/91	65,314	327,150	48,811	541,832
Kansas Water Pollution Control Revolving Loan (1748-02)	10/19/2009	09/01/2035	2.72	36,732,684	25,071,935	3/1/91	3/1/91	670,936	1,631,656	626,253	1,676,319
Kansas Water Pollution Control Revolving Loan (1746-01)	07/18/2010	03/01/2031	2.35	1,935,919	989,325	3/1/91	3/1/91	24,816	65,076	21,146	66,746
Kansas Public Water Supply Loan (246-2)	11/15/2007	06/01/2031	3.63	17,975,861	13,442,562	2/1/81	2/1/81	481,061	782,819	432,204	816,676
Kansas Public Water Supply Loan (2420)	09/12/2011	06/01/2031	2.62	508,899	299,719	2/1/81	2/1/81	7,745	16,548	7,009	16,984
Kansas Public Water Supply Loan (2741)	1/21/2011	02/01/2031	2.43	2,480,865	913,557	2/1/81	2/1/81	23,046	141,450	19,508	19,508
Kansas Public Water Supply Loan (2895)	10/25/2016	02/01/2038	2.13	4,648,875	49,486,576	2/1/81	2/1/81	143,194	3,615,865	1,328,671	3,756,188
Total Other					242,111,576	8,197,778	38,470,165	7,187,183	39,036,188		

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2019	Payments Due 2019	Payments Due 2020
Lease purchase - Facilities Conserv. Imprv. Program	04/20/11	07/05/21	3.36	930,000	314,345	111,028	111,028
Lease purchase - Narrowbanding Project	11/16/12	01/15/21	2.38	303,804	106,390	37,165	37,165
Lease purchase - Backhoe Loader	06/15/14	01/15/18	2.23	47,147	0	0	0
Lease purchase - Street Sweeper	07/25/14	01/15/18	1.88	112,978	0	0	0
Lease purchase - Dump Truck	08/14/14	01/15/18	2.04	59,228	0	0	0
Lease purchase - SCBA Equipment	09/08/14	01/15/18	1.69	292,230	0	0	0
Lease purchase - Pumper Truck	01/15/15	01/15/22	2.13	529,802	312,277	82,270	82,270
Lease purchase - Striping Unit	06/08/15	01/15/19	2.05	48,023	12,527	12,527	0
Lease purchase - Quini Pumper Truck	01/29/16	01/15/26	2.35	950,000	776,753	107,757	107,757
Lease purchase - Street Sweeper	05/17/16	01/15/20	1.95	90,228	45,685	23,519	23,519
Lease purchase - Sign/Stencil Truck	06/17/16	01/15/20	1.88	71,539	36,159	18,591	18,591
Lease purchase - Airport Truck	07/13/16	01/15/19	1.95	30,892	10,603	10,603	0
Lease purchase - Rubber Tire Loader	08/01/16	01/15/21	1.95	92,118	55,754	19,311	19,311
Lease purchase - Dump Truck	08/26/16	01/15/21	1.83	84,579	51,098	17,665	17,665
Lease purchase - Mower	01/27/17	01/15/21	2.07	138,176	104,627	36,347	36,347
Lease purchase - Street Sweeper	05/19/17	01/15/21	1.95	30,892	21,953	7,696	7,696
Lease purchase - Dump Truck	08/04/17	01/15/21	1.95	153,263	114,941	39,831	39,801
Lease purchase - Dump Truck	02/02/18	01/15/22	2.65	126,693	126,693	30,531	31,219
Lease purchase - Brush Truck	05/15/18	01/15/22	3.25	88,897	88,897	21,880	21,628
Lease purchase - Ford F350 trucks	07/26/18	01/15/22	3.22	70,222	70,222	17,612	16,984
Lease purchase - Backhoe	12/21/18	01/15/23	3.30	85,300	85,300	18,032	16,007
Lease purchase - Peace Memorial	08/10/18	01/15/24	3.35	460,000	460,000	77,688	71,508
Lease purchase - Phone system	06/28/18	08/01/22	0.00	519,543	519,543	103,909	103,909
Totals					3,313,767	793,962	762,405

\*\*\*If you are merely 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: 2020**

Library found in: City of Manhattan  
Riley County

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	Proposed Year
	<u>2019</u>	<u>2020</u>
Ad Valorem Tax	\$2,483,800	\$2,593,000
Delinquent Tax	\$183,493	\$20,000
Motor Vehicle Tax	\$0	\$178,374
Recreational Vehicle Tax	\$0	\$1,062
16/20M Vehicle Tax	\$0	\$188
LAVTR	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$2,667,293	\$2,792,624
Difference in Total Taxes:	\$125,331	
Qualify for grant:	Qualify	

**Second test:**

Assessed Valuation	#####	#####
Did Assessed Valuation Decrease?	No	
Levy Rate	4.319	4.427
Difference in Levy Rate:	0.108	
Qualify for grant:	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.



**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual Actual for 2018	Current Year Estimate Estimate for 2019	Proposed Budget Year Year for 2020
<b>Resources Available:</b>	<b>29,212,177</b>	<b>33,364,713</b>	<b>27,876,510</b>
<b>Expenditures:</b>			
General Government	832587	923243	955400
Finance, Information Technology, Customer S	1235392	1450558	1498920
Airport	1351888	1394203	1508424
Fire Department	6272965	6455417	7498795
Human Resources	349323	318585	469725
Public Works	3476233	4147102	468861
Parks & Recreation	8276436	8478283	9414480
Community Development	535607	604505	704725
Legal Department	366192	422980	454650
Municipal Court	773696	891225	934750
General Services	1530778	4301039	2961659
Outside Services	727975	785474	686152
Municipal Parking Lots	24090	46000	46550
0	0	0	0
0	0	0	0
0	0	0	0
<b>Subtotal detail (Should agree with detail)</b>	<b>25753162</b>	<b>30218614</b>	<b>31822841</b>
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>25,753,162</b>	<b>30,218,614</b>	<b>31,822,841</b>
<b>Unencumbered Cash Balance Dec 31</b>	<b>3,459,015</b>	<b>3,146,100</b>	<b>xxxxxxxxxxxxxxxxxxxxxx</b>
<b>2018/2019/2020 Budget Authority Amount:</b>	<b>29,593,130</b>	<b>31,905,698</b>	<b>31,822,841</b>
	<b>Non-Appropriated Balance</b>		
	<b>Total Expenditure/Non-Appr Balance</b>		<b>31,822,841</b>
	<b>Tax Required</b>		<b>3,946,331</b>
<b>Delinquent Comp Rate:</b>	<b>0.0%</b>		<b>0</b>
	<b>Amount of 2019 Ad Valorem Tax</b>		<b>3,946,331</b>

**CPA Summary**



City of Manhattan

2020

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>Expenditures:</b>			
<b>General Government</b>			
Salaries	773,694	853,893	870,500
Contractual	48,862	57,650	69,950
Commodities	10,031	11,700	14,950
Capital Outlay	0	0	0
<b>Total</b>	<b>832,587</b>	<b>923,243</b>	<b>955,400</b>
<b>Finance, Information Technology, Customer Service</b>			
Salaries	1,134,516	1,239,003	1,288,260
Contractual	80,259	121,550	127,400
Commodities	19,073	29,060	30,260
Capital Outlay	1,544	60,945	53,000
<b>Total</b>	<b>1,235,392</b>	<b>1,450,558</b>	<b>1,498,920</b>
<b>Airport</b>			
Salaries	766,436	712,602	818,350
Contractual	422,685	511,580	506,925
Commodities	135,895	149,250	150,550
Other Charges	60	60	60
Capital Outlay	8,514	0	17,500
Debt Service	18,298	20,711	15,039
<b>Total</b>	<b>1,351,888</b>	<b>1,394,203</b>	<b>1,508,424</b>
<b>Fire Department</b>			
Salaries	5,642,461	5,675,454	6,699,940
Contractual	364,926	415,360	430,550
Commodities	262,078	351,125	355,775
Capital Outlay	3,500	0	0
Debt Service	0	13,478	12,530
<b>Total</b>	<b>6,272,965</b>	<b>6,455,417</b>	<b>7,498,795</b>
<b>Human Resources</b>			
Salaries	291,673	254,160	370,600
Contractual	47,313	56,475	87,325
Commodities	10,337	7,950	11,800
Capital Outlay	0	0	0
<b>Total</b>	<b>349,323</b>	<b>318,585</b>	<b>469,725</b>
<b>Public Works</b>			
Salaries	2,601,792	2,595,798	3,053,100
Contractual	245,521	347,200	373,355
Commodities	415,117	1,031,500	1,044,360
Capital Outlay	88,782	31,500	96,500
Debt Service	125,021	141,104	121,296
<b>Total</b>	<b>3,476,233</b>	<b>4,147,102</b>	<b>4,688,611</b>
<b>Parks &amp; Recreation</b>			
Salaries	5,611,465	5,397,278	6,311,700
Contractual	1,687,888	1,883,205	1,928,460
Commodities	905,985	1,052,725	1,089,625
Other Charges	1,589	2,120	1,750
Capital Outlay	69,509	116,000	35,000
Debt Service	0	26,955	47,945
<b>Total</b>	<b>8,276,436</b>	<b>8,478,283</b>	<b>9,414,480</b>
<b>Community Development</b>			
Salaries	504,332	552,600	641,000
Contractual	26,010	43,005	52,475
Commodities	5,265	8,900	11,250
Capital Outlay	0	0	0
<b>Total</b>	<b>535,607</b>	<b>604,505</b>	<b>704,725</b>

Page Total	22,330,431	23,771,896	26,739,080
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City of Manhattan

2020

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Legal Department			
Salaries	234,757	342,380	367,500
Contractual	126,039	70,100	74,350
Commodities	5,396	10,500	12,800
Capital Outlay	0	0	0
Total	366,192	422,980	454,650
Municipal Court			
Salaries	651,381	691,675	748,700
Contractual	104,521	178,450	169,100
Commodities	14,470	21,100	16,950
Capital Outlay	3,324	0	0
Total	773,696	891,225	934,750
General Services			
Salaries	358,938	424,100	412,700
Contractual	966,459	1,383,300	1,417,875
Commodities	58,331	84,800	85,243
Other Charges	34,054	2,295,843	932,845
Capital Outlay	0	0	0
Debt Services	112,996	112,996	112,996
Transfers	0	0	0
Total	1,530,778	4,301,039	2,961,659
Outside Services			
Grants	584,285	650,474	551,152
Transfers	143,690	135,000	135,000
Total	727,975	785,474	686,152
Municipal Parking Lots			
Contractual	24,090	46,000	46,550
Commodities	0	0	0
Total	24,090	46,000	46,550
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	3,422,731	6,446,718	5,083,761

Page 1 -Total	22,330,431	23,771,896	26,739,080
Grand Total	25,753,162	30,218,614	31,822,841

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

City of Manhattan

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	7,736,294	6,362,754	4,385,321
Receipts:			
Ad Valorem Tax	2,579,093	2,840,519	xxxxxxxxxxxxxx
Delinquent Tax	27,341	20,000	20,000
Motor Vehicle Tax	189,573	201,000	185,804
Recreational Vehicle Tax			1,215
16 20M Vehicle Tax			216
Commercial Vehicle Tax			5,462
Watercraft Tax			686
Special Assessments	6,410,001	6,650,000	6,988,377
Delinquent Specials	89,175	110,000	91,184
Sales Tax (City & County)	926,003	945,000	927,200
Use Tax (City & County)	119,153	122,000	107,959
TDD Sales Tax	22,967	21,000	21,000
Passenger Facility Charge	300,578	289,000	312,719
Airport Office Rent	61,769	61,769	61,769
Contributions & Other Misc	129,648	100,000	90,000
Star & TIF Bond Revenue	0	6,240,915	5,776,450
Donations	208,000	151,000	0
Special Street & HWY Transfer	41,750	41,050	70,950
Transfers from Special Revenue Funds	793,127	1,188,984	1,742,305
Transfers from Enterprise	1,966,384	1,877,800	2,109,017
Transfers from Capital Projects	98,550	96,950	95,350
Transfers from Trust Agency's (non-budgetal)	226,505	117,374	226,978
Interest on Idle Funds			0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Dues miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>14,189,835</b>	<b>21,074,381</b>	<b>18,834,641</b>
<b>Resources Available:</b>	<b>21,926,129</b>	<b>27,437,135</b>	<b>23,219,962</b>
Expenditures:			
Cash Returns or Other Charges	0	0	0
Debt Service	15,561,375	21,051,814	25,962,830
Cash Basis Reserve (2020 column)			
Miscellaneous			
Dues miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>15,561,375</b>	<b>21,051,814</b>	<b>25,962,830</b>
Unencumbered Cash Balance Dec 31	6,362,754	4,385,321	xxxxxxxxxxxxxx
2018 2019 2020 Budget Authority Amount	27,910,111	26,562,812	25,967,830
Non-Appropriated Balance			
Total Expenditure Non-Appr Balance			25,967,830
Tax Required			2,742,868
Delinquent Comp Rate	0.0%		0
Amount of 2019 Ad Valorem Tax			2,742,868

Adopted Budget Library	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	3,372	507	0
Receipts:			
Ad Valorem Tax	2,580,609	2,483,800	xxxxxxxxxxxxxx
Delinquent Tax	26,515	20,000	20,000
Motor Vehicle Tax	187,735	183,493	178,374
Recreational Vehicle Tax			1,062
16 20M Vehicle Tax			188
Commercial Vehicle Tax			4,776
Watercraft Tax			600
Use of Money & Property	2,469	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Dues miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>2,577,348</b>	<b>2,687,293</b>	<b>285,000</b>
<b>Resources Available:</b>	<b>2,580,728</b>	<b>2,687,800</b>	<b>285,000</b>
Expenditures:			
Contractual Services	2,580,213	2,687,800	2,798,000
Miscellaneous			
Dues miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>2,580,213</b>	<b>2,687,800</b>	<b>2,798,000</b>
Unencumbered Cash Balance Dec 31	507	0	xxxxxxxxxxxxxx
2018 2019 2020 Budget Authority Amount	2,596,800	2,687,800	2,798,000
Non-Appropriated Balance			
Total Expenditure Non-Appr Balance			2,798,000
Tax Required			2,593,000
Delinquent Comp Rate	0.0%		0
Amount of 2019 Ad Valorem Tax			2,593,000

CPA Summary

City of Manhattan

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>106 Employee Benefit</b>			
Unencumbered Cash Balance Jan 1	401,452	300,000	60,000
Receipts:			
Ad Valorem Tax	1,556,808	1,758,500	XXXXXXXXXXXXXXXX
Delinquent Tax	17,897	5,500	5,500
Motor Vehicle Tax	136,771	121,000	120,309
Recreational Vehicle Tax			752
16/20M Vehicle Tax			133
Commercial Vehicle Tax			3,381
Watercraft Tax			425
Transfer from Sales Tax Fund	3,508,782	3,405,000	3,425,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>5,220,258</b>	<b>5,290,000</b>	<b>3,555,500</b>
<b>Resources Available:</b>	<b>5,621,710</b>	<b>5,590,000</b>	<b>3,615,500</b>
Expenditures:			
Personnel	5,415,449	5,590,000	5,846,500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>5,415,449</b>	<b>5,590,000</b>	<b>5,846,500</b>
Unencumbered Cash Balance Dec 31	206,261	0	XXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	5,684,092	5,590,000	5,846,500
Non-Appropriated Balance			
Total Expenditure Non-Appr Balance			5,846,500
Tax Required			2,231,000
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			2,231,000

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>107 Fire Equipment Reserve</b>			
Unencumbered Cash Balance Jan 1	55,166	1,237	0
Receipts:			
Ad Valorem Tax	249,711	384,377	XXXXXXXXXXXXXXXX
Delinquent Tax	3,153	1,000	1,000
Motor Vehicle Tax	28,556	19,000	28,095
Recreational Vehicle Tax			164
16/20M Vehicle Tax			29
Commercial Vehicle Tax			739
Watercraft Tax			93
Use of Money & Property	36	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>281,456</b>	<b>404,377</b>	<b>30,120</b>
<b>Resources Available:</b>	<b>336,622</b>	<b>405,614</b>	<b>30,120</b>
Expenditures:			
Capital Outlay	0	0	0
Debt Service	335,385	404,377	493,088
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>335,385</b>	<b>404,377</b>	<b>493,088</b>
Unencumbered Cash Balance Dec 31	1,237	1,237	XXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	335,465	404,377	493,088
Non-Appropriated Balance			
Total Expenditure Non-Appr Balance			493,088
Tax Required			462,968
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			462,968

CPA Summary

City of Manhattan

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 108 KP&F	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	351,921	479,581	400,000
Receipts:			
Ad Valorem Tax	865,344	452,000	xxxxxxxxxxxxxxxx
Delinquent Tax	9,089	1,000	1,000
Motor Vehicle Tax	69,458	67,000	65,795
Recreational Vehicle Tax			193
16/20M Vehicle Tax			34
Commercial Vehicle Tax			869
Watercraft Tax			109
Sales Tax Transfer	180,000	180,000	180,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>1,123,891</b>	<b>700,000</b>	<b>248,000</b>
<b>Resources Available:</b>	<b>1,475,812</b>	<b>1,179,581</b>	<b>648,000</b>
Expenditures:			
Personnel	996,231	1,100,000	1,155,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>996,231</b>	<b>1,100,000</b>	<b>1,155,000</b>
Unencumbered Cash Balance Dec 31	479,581	79,581	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	1,282,000	1,100,000	1,155,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	0.0%		
Amount of 2019 Ad Valorem Tax	507,000		

Adopted Budget 109 General Improvement	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,695	38,174	35,000
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Use of Money & Property	250	0	0
Contributions & Other Revenue	0	0	0
Transfers	49,800	46,826	65,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>50,050</b>	<b>46,826</b>	<b>65,000</b>
<b>Resources Available:</b>	<b>51,745</b>	<b>85,000</b>	<b>100,000</b>
Expenditures:			
Capital Outlay	13,571	50,000	100,000
Transfers	0	0	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>13,571</b>	<b>50,000</b>	<b>100,000</b>
Unencumbered Cash Balance Dec 31	38,174	35,000	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	50,000	50,000	100,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	0.0%		
Amount of 2019 Ad Valorem Tax	0		

CPA Summary

City of Manhattan

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>110 Industrial Promotion</b>			
Unencumbered Cash Balance Jan 1	234,637	325,846	181,226
Receipts:			
Ad Valorem Tax	3	0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Use of Money & Property	11,202	10,000	37,000
Contributions & Other Revenue	235,305	8,130	42,750
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	246,510	18,130	79,750
Resources Available:	481,147	343,976	260,976
Expenditures:			
Contractual Services	79,668	98,150	100,171
Capital Outlay	0	0	0
Other Charges	75,633	64,600	160,805
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	155,301	162,750	260,976
Unencumbered Cash Balance Dec 31	325,846	181,226	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	313,188	162,750	260,976
Non-Appropriated Balance			
Total Expenditure Non-Appr Balance:			260,976
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>112 Library EBF</b>			
Unencumbered Cash Balance Jan 1	2	515	0
Receipts:			
Ad Valorem Tax	549,565	601,800	xxxxxxxxxxxxxxxx
Delinquent Tax	6,570	3,485	4,000
Motor Vehicle Tax	47,750	42,000	40,395
Recreational Vehicle Tax			257
16/20M Vehicle Tax			46
Commercial Vehicle Tax			1,157
Watercraft Tax			145
Use of Money & Property	364	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	604,249	647,285	46,000
Resources Available:	604,251	647,800	46,000
Expenditures:			
Contractual Services	603,736	647,800	701,350
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	603,736	647,800	701,350
Unencumbered Cash Balance Dec 31	515	0	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	606,500	647,800	701,350
Non-Appropriated Balance			
Total Expenditure Non-Appr Balance:			701,350
Tax Required			655,350
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			655,350

CPA Summary



City of Manhattan

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 113 Park Development	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	53,234	48,441	48,440
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Use of Money & Property	699	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	699	0	0
Resources Available:	53,933	48,441	48,440
Expenditures:			
Other Charges	0	1	48,440
Capital Outlay	5,492	0	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	5,492	1	48,440
Unencumbered Cash Balance Dec 31	48,441	48,440	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	53,234	19,000	48,440
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			48,440
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			0

Adopted Budget 124 Riley County Police Dept	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	290,917	470,248	420,906
Receipts:			
Ad Valorem Tax	15,241,057	16,085,930	xxxxxxxxxxxxxxxx
Delinquent Tax	178,984	200,000	84,247
Motor Vehicle Tax	1,290,523	825,248	1,207,086
Recreational Vehicle Tax			6,878
16/20M Vehicle Tax			1,221
Commercial Vehicle Tax			30,930
Watercraft Tax			3,885
Court Costs/Crime Stoppers	4,767	5,000	5,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	16,715,331	17,116,178	1,339,247
Resources Available:	17,006,248	17,586,426	1,760,153
Expenditures:			
Contractual Services	16,536,000	17,165,520	17,681,392
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	16,536,000	17,165,520	17,681,392
Unencumbered Cash Balance Dec 31	470,248	420,906	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	16,536,000	17,165,520	17,681,392
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			17,681,392
Tax Required			15,921,239
Delinquent Comp Rate: 0.5%			83,874
Amount of 2019 Ad Valorem Tax			16,005,113

CPA Summary

City of Manhattan

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
0			
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 (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2018/2019/2020 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 2019 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
0			
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 (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2018/2019/2020 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 2019 Ad Valorem Tax			0

CPA Summary

City of Manhattan

2020

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

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	307,460	1,039,770	355,355
Receipts:			
State of Kansas Gas Tax	1,493,921	1,493,510	1,495,430
County Transfers Gas	140,587	143,430	139,620
State of Kansas Hwy Maintenance	33,204	33,000	33,000
Use of Money & Property	9,868	2,500	2,600
Contributions & Other Revenue	485,346	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>2,162,926</b>	<b>1,672,440</b>	<b>1,670,650</b>
<b>Resources Available:</b>	<b>2,470,386</b>	<b>2,712,210</b>	<b>2,026,005</b>
Expenditures:			
Personnel Services	24,188	27,700	87,700
Contractual Services	8,440	32,100	42,600
Commodities	622,042	145,000	180,000
Capital Outlay	666,535	1,930,505	1,255,107
Debt Service	0	0	80,192
Transfers	109,411	221,550	370,356
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,430,616</b>	<b>2,356,855</b>	<b>2,015,955</b>
Unencumbered Cash Balance Dec 31	1,039,770	355,355	10,050
2018/2019/2020 Budget Authority Amount:	2,293,007	2,700,271	2,015,955

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	750,000	900,000	0

<b>CPA Summary</b>
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City of Manhattan

2020

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

Adopted Budget 102 City University	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	165,295	267,490	97,000
Receipts:			
Franchise Fees	582,360	594,510	594,000
Transfer from General Fund	143,690	135,000	139,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>726,050</b>	<b>729,510</b>	<b>733,000</b>
<b>Resources Available:</b>	<b>891,345</b>	<b>997,000</b>	<b>830,000</b>
Expenditures:			
Other Charges	0	50,000	30,000
Capital Outlay	423,855	0	0
Transfer to Debt Service	200,000	0	0
Transfer to Capital Project	0	850,000	800,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>623,855</b>	<b>900,000</b>	<b>830,000</b>
Unencumbered Cash Balance Dec 31	267,490	97,000	0
2018/2019/2020 Budget Authority Amount:	750,000	900,000	830,000

Adopted Budget 103 Aggieville BID	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	468	250	500
Receipts:			
Taxes & Assessments	64,899	71,300	72,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>64,899</b>	<b>71,300</b>	<b>72,500</b>
<b>Resources Available:</b>	<b>65,367</b>	<b>71,550</b>	<b>73,000</b>
Expenditures:			
Contractual Services	63,117	69,050	73,000
Transfer to General Fund	2,000	2,000	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>65,117</b>	<b>71,050</b>	<b>73,000</b>
Unencumbered Cash Balance Dec 31	250	500	0
2018/2019/2020 Budget Authority Amount:	73,000	73,000	73,000

<b>CPA Summary</b>
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City of Manhattan

2020

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

Adopted Budget 104 Downtown BID	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	294	346	500
Receipts:			
Taxes & Assessments	85,209	91,000	89,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>85,209</b>	<b>91,000</b>	<b>89,500</b>
<b>Resources Available:</b>	<b>85,503</b>	<b>91,346</b>	<b>90,000</b>
Expenditures:			
Contractual Services	81,657	87,346	90,000
Transfer to General Fund	3,500	3,500	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>85,157</b>	<b>90,846</b>	<b>90,000</b>
Unencumbered Cash Balance Dec 31	346	500	0
2018/2019/2020 Budget Authority Amount:	91,500	91,500	90,000

Adopted Budget 105 Economic Development	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	7,710,971	7,837,638	8,375,621
Receipts:			
Taxes & Assessments	1,978,970	1,940,000	2,373,000
Use of Money & Property	80,818	55,100	69,413
Contributions & Other Revenue	56,050	457,917	457,917
Transfers	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>2,115,838</b>	<b>2,453,017</b>	<b>2,900,330</b>
<b>Resources Available:</b>	<b>9,826,809</b>	<b>10,290,655</b>	<b>11,275,951</b>
Expenditures:			
Contractual Services	1,148,312	655,129	9,572,016
Other Charges	127,068	54,535	39,970
Capital Outlay	1,358	0	119,375
Transfers	712,433	1,205,370	1,544,590
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,989,171</b>	<b>1,915,034</b>	<b>11,275,951</b>
Unencumbered Cash Balance Dec 31	7,837,638	8,375,621	0
2018/2019/2020 Budget Authority Amount:	7,980,500	7,873,017	11,275,951

**CPA Summary**

City of Manhattan

2020

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

Adopted Budget 114 Recreation and Trails Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	1,817,048	4,600,000
Receipts:			
Taxes	1,843,711	3,000,000	3,100,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,843,711</b>	<b>3,000,000</b>	<b>3,100,000</b>
<b>Resources Available:</b>	<b>1,843,711</b>	<b>4,817,048</b>	<b>7,700,000</b>
Expenditures:			
Transfers	26,663	217,048	7,700,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>26,663</b>	<b>217,048</b>	<b>7,700,000</b>
Unencumbered Cash Balance Dec 31	1,817,048	4,600,000	0
2018/2019/2020 Budget Authority Amount:	5,973,500	4,750,000	7,700,000

Adopted Budget 115 Sales Tax	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	11,099	0	0
Receipts:			
Sales Taxes	5,244,948	5,288,226	5,300,000
Use Taxes	590,455	565,000	570,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>5,835,403</b>	<b>5,853,226</b>	<b>5,870,000</b>
<b>Resources Available:</b>	<b>5,846,502</b>	<b>5,853,226</b>	<b>5,870,000</b>
Expenditures:			
Transfer to General Fund	2,112,805	2,221,400	2,200,000
Transfer to Special Revenue Fund	3,733,697	3,631,826	3,670,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>5,846,502</b>	<b>5,853,226</b>	<b>5,870,000</b>
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	5,973,500	5,855,000	5,870,000

CPA Summary

City of Manhattan

2020

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>116 Special Alcohol</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	9,818	4,983	5,000
Receipts:			
Taxes & Assessments	484,028	480,000	480,000
Use of Money & Property	137	300	300
Contributions & Other Revenue	11,804	500	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>495,969</b>	<b>480,800</b>	<b>480,800</b>
<b>Resources Available:</b>	<b>505,787</b>	<b>485,783</b>	<b>485,800</b>
Expenditures:			
Commodities	104	800	0
Grants	500,700	479,983	485,800
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>500,804</b>	<b>480,783</b>	<b>485,800</b>
Unencumbered Cash Balance Dec 31	4,983	5,000	0
2018/2019/2020 Budget Authority Amount:	500,800	490,800	485,800

See Tab A

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>117 Special Parks &amp; Rec</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,481,292	758,974	400,000
Receipts:			
Taxes & Assessments	484,028	482,000	480,000
Use of Money & Property	10,992	4,300	3,520
Contributions & Other Revenue	8,104	0	0
Transfers	2,183	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>505,307</b>	<b>486,300</b>	<b>483,520</b>
<b>Resources Available:</b>	<b>1,986,599</b>	<b>1,245,274</b>	<b>883,520</b>
Expenditures:			
Contractual Services	23,045	0	10,000
Other Charges	0	206,399	235,605
Capital Outlay	169,259	368,875	185,900
Debt Service	0	0	84,315
Transfers	1,035,321	270,000	367,700
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,227,625</b>	<b>845,274</b>	<b>883,520</b>
Unencumbered Cash Balance Dec 31	758,974	400,000	0
2018/2019/2020 Budget Authority Amount:	2,129,500	1,081,300	883,520

CPA Summary

City of Manhattan

2020

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
119 Special Sunset Zoo	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	139,211	102,605	85,000
Receipts:			
Services & Sales	507,406	602,500	641,000
Use of Money & Property	1,514	150	1,500
Contributions & Other Revenue	6,526	15,000	10,000
Transfers	2,500	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>517,946</b>	<b>617,650</b>	<b>652,500</b>
<b>Resources Available:</b>	<b>657,157</b>	<b>720,255</b>	<b>737,500</b>
Expenditures:			
Personnel Services	399,429	390,000	442,825
Contractual Services	56,136	85,800	70,250
Commodities	70,280	90,950	93,350
Other Charges	0	42,105	98,025
Capital Outlay	1,907	0	6,250
Transfers	26,800	26,400	26,800
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>554,552</b>	<b>635,255</b>	<b>737,500</b>
Unencumbered Cash Balance Dec 31	102,605	85,000	0
2018/2019/2020 Budget Authority Amount:	716,100	707,650	737,500

Adopted Budget	Prior Year	Current Year	Proposed Budget
121 Tourism & Convention	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	59,936	125,265
Receipts:			
Taxes & Assessments	1,902,766	1,840,000	1,975,417
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,902,766</b>	<b>1,840,000</b>	<b>1,975,417</b>
<b>Resources Available:</b>	<b>1,902,766</b>	<b>1,899,936</b>	<b>2,100,682</b>
Expenditures:			
Contractual Services	1,399,496	1,363,137	1,692,598
Other Charges	90,000	90,000	90,000
Transfers	353,334	321,534	318,084
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,842,830</b>	<b>1,774,671</b>	<b>2,100,682</b>
Unencumbered Cash Balance Dec 31	59,936	125,265	0
2018/2019/2020 Budget Authority Amount:	1,845,000	1,840,000	2,100,682

**CPA Summary**



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

Adopted Budget 127 TIF - Downtown	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	69,339	69,021	69,022
Receipts:			
Taxes & Assessments	2,812,999	3,145,000	2,880,823
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>2,812,999</b>	<b>3,145,000</b>	<b>2,880,823</b>
<b>Resources Available:</b>	<b>2,882,338</b>	<b>3,214,021</b>	<b>2,949,845</b>
Expenditures:			
Other Charges	2,813,317	3,144,999	2,949,845
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>2,813,317</b>	<b>3,144,999</b>	<b>2,949,845</b>
Unencumbered Cash Balance Dec 31	69,021	69,022	0
2018/2019/2020 Budget Authority Amount:	2,899,918	3,215,000	2,949,845

Adopted Budget 129 Special Street Maintenance	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	786,713	263,118	263,118
Receipts:			
Taxes	2,463,074	2,200,000	2,248,188
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>2,463,074</b>	<b>2,200,000</b>	<b>2,248,188</b>
<b>Resources Available:</b>	<b>3,249,787</b>	<b>2,463,118</b>	<b>2,511,306</b>
Expenditures:			
Capital Outlay	2,675,904	2,024,200	2,423,306
Transfers	310,765	175,800	88,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>2,986,669</b>	<b>2,200,000</b>	<b>2,511,306</b>
Unencumbered Cash Balance Dec 31	263,118	263,118	0
2018/2019/2020 Budget Authority Amount:	2,986,713	2,200,000	2,511,306

CPA Summary

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

Adopted Budget 130 Risk Management Reserve Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	63,103	60,000
Receipts:			
Transfers	63,103	56,897	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>63,103</b>	<b>56,897</b>	<b>60,000</b>
<b>Resources Available:</b>	<b>63,103</b>	<b>120,000</b>	<b>120,000</b>
Expenditures:			
Contractual Services	0	60,000	120,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>60,000</b>	<b>120,000</b>
Unencumbered Cash Balance Dec 31	63,103	60,000	0
2018/2019/2020 Budget Authority Amount:	0	60,000	120,000

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	0

**CPA Summary**

City of Manhattan

2020

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>501 Water</b>	<b>Actual for 2018</b>	<b>Estimate for 2019</b>	<b>Year for 2020</b>
Unencumbered Cash Balance Jan 1	8,449,786	8,498,930	8,127,000
Receipts:			
Water Income	10,468,300	11,396,500	11,922,350
Use of Money & Property	571,892	590,000	579,800
Contributions & Other Revenue	30,907	32,500	33,300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>11,071,099</b>	<b>12,019,000</b>	<b>12,535,450</b>
<b>Resources Available:</b>	<b>19,520,885</b>	<b>20,517,930</b>	<b>20,662,450</b>
Expenditures:			
General Administration	826,836	1,058,650	1,541,869
Meter Services	365,019	473,600	483,450
Supply & Treatment	3,591,636	3,372,789	3,477,929
Blue Township	22,378	33,830	35,200
Distribution	1,528,680	1,814,680	2,389,513
Utility Location	85,197	176,180	160,950
Non-Operating	1,942,966	3,127,752	9,617,920
Transfer to General Fund	1,293,792	1,420,768	1,675,000
Transfer to Debt Service	619,125	499,093	810,750
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	677,976	345,238	401,519
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>11,021,955</b>	<b>12,390,930</b>	<b>20,662,450</b>
Unencumbered Cash Balance Dec 31	8,498,930	8,127,000	0
2018/2019/2020 Budget Authority Amount:	18,817,000	20,019,000	20,662,450

**CPA Summary**

City of Manhattan

2020

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>521 Wastewater</b>	<b>Actual for 2018</b>	<b>Estimate for 2019</b>	<b>Year for 2020</b>
Unencumbered Cash Balance Jan 1	3,303,886	2,514,612	1,549,784
Receipts:			
Wastewater Income	10,006,637	10,795,000	11,065,100
Use of Money & Property	69,663	33,000	55,000
Contributions & Other Revenue	61,032	77,000	75,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>10,137,332</b>	<b>10,905,000</b>	<b>11,195,100</b>
<b>Resources Available:</b>	<b>13,441,218</b>	<b>13,419,612</b>	<b>12,744,884</b>
Expenditures:			
General Administration	705,633	1,087,273	1,368,614
Non-Operating	3,033,051	3,190,384	4,087,282
Transfer to General Fund	1,293,792	1,583,753	1,675,000
Transfer to Debt Service	702,386	644,218	528,025
Transfer to Capital Projects	487,734	413,432	591,284
Transfer to Trust & Agency (Non-Budgeted)	62,000	62,000	62,000
Treatment	2,491,631	3,030,338	2,884,243
Blue Township	42,779	40,975	43,100
Maintenance	2,020,529	1,817,455	1,505,336
Utility Location	87,071	0	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>10,926,606</b>	<b>11,869,828</b>	<b>12,744,884</b>
Unencumbered Cash Balance Dec 31	2,514,612	1,549,784	0
2018/2019/2020 Budget Authority Amount:	13,099,000	13,205,000	12,744,884

**CPA Summary**

City of Manhattan

2020

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>531 Stormwater</b>	<b>Actual for 2018</b>	<b>Estimate for 2019</b>	<b>Year for 2020</b>
Unencumbered Cash Balance Jan 1	3,647,876	3,753,101	2,977,929
Receipts:			
Stormwater Income	1,995,354	2,475,000	2,986,404
Use of Money & Property	40,448	6,300	15,000
Contributions & Other Revenue	101,603	0	0
Transfer from General Fund	0	0	0
Transfer from Enterprise	6,350	6,350	6,350
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>2,143,755</b>	<b>2,487,650</b>	<b>3,007,754</b>
<b>Resources Available:</b>	<b>5,791,631</b>	<b>6,240,751</b>	<b>5,985,683</b>
Expenditures:			
Personnel Services	413,596	431,260	617,200
Contractual Services	56,846	73,240	81,560
Commodities	47,018	45,475	48,810
Other Charges	10,000	217,276	2,624,817
Capital Outlay	544,691	382,000	444,042
Debt Service	128,958	149,814	145,144
Transfer to Debt Service	644,873	734,489	866,338
Transfer to Capital Project	192,548	586,854	1,157,772
Transfer to General Fund	0	642,414	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>2,038,530</b>	<b>3,262,822</b>	<b>5,985,683</b>
Unencumbered Cash Balance Dec 31	3,753,101	2,977,929	0
2018/2019/2020 Budget Authority Amount:	5,389,600	5,587,650	5,985,683

**CPA Summary**











## **Non-Budgeted Funds - Cities**

**K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund.** The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

**K.S.A. 12-1,117. Equipment reserve fund.** Cities may create an equipment reserve fund to finance the acquisition of equipment.

**K.S.A. 12-1,118. Capital improvement fund.** Cities with an approved a multi-year capital improvement plan may establish a capital improvements fund.

**K.S.A. 12-631p. Sewerage system reserve fund.** The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

**K.S.A. 12-6a13. Special improvement funds.** Authorizes the creation of a special improvement fund to pay a portion of the debt service on bonds issued, planning costs, and the initial cost of improvements until temporary notes or bonds have been issued and sold.

**K.S.A. 12-6a16. Separate special improvement funds.** Provides that separate, suitably named special improvement funds are to be created for each improvement project or combination of improvement projects.

**K.S.A. 12-1663. Federal grants (e.g. FEMA).** Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

**K.S.A. 12-1674. Special services fund.** Cities located in counties designated as urban areas may create a special services fund to be used to pay the initial costs of improvements and for work performed as a result of failure of persons to perform duties prescribed by law or ordinance.

**K.S.A. 12-16,102. Employee benefits trust funds.** For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

**K.S.A. 12-16,111. State loans and grants.** State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

**K.S.A. 12-17,118. Neighborhood revitalization fund.** After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

**K.S.A. 12-2615. Risk management reserve fund.** The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

**K.S.A. 13-10,140. Special improvement fund (commission form of government; population more than 150,000 and less than 200,000).** Authorizes certain cities operating under the commission form of government to a special improvement fund to pay the preliminary cost of any improvement to be financed by special assessments or general obligation bonds.

**K.S.A. 13-14b12. Hospital special improvement fund.** Provides for creation of a special improvement fund for the purpose of equipping, operating, maintaining and improving such hospital and to pay a portion of the debt service on bonds.

**K.S.A. 14-2004. Park land acquisition fund (commission-manager cities).** Authorizes certain cities operating under the commission-manager form of government to establish a park land acquisition fund.

**K.S.A. 44-5051. Workers' compensation reserve fund.** Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses.

**K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund.** Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

**RESOLUTION NO. 082019-A**

**BE IT RESOLVED**, by the Governing Body of the City of Manhattan that at a regularly scheduled meeting, and after a public hearing, the Governing Body approved the 2020-2024 Capital Improvements Program attached as Exhibit A.

**ADOPTED** by the Governing Body of the City of Manhattan, Kansas, on the 20<sup>th</sup> day of August, 2019.

  
\_\_\_\_\_  
Michael L. Dodson, Mayor

ATTEST:

  
\_\_\_\_\_  
Gary S. Ives, MMC, City Clerk



## **BUDGET ORDINANCE NO. 7441**

**AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF MANHATTAN, KANSAS, FOR 2020, 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 2020 (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**, the Certified Budget budgets property tax revenues in an amount exceeding the levy in the City's 2019 budget; and,

**WHEREAS**, K.S.A. 2925b requires the Governing Body to adopt an ordinance to budget property tax revenues in an amount exceeding the levy in the 2019 budget; 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 2020, 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

NOTICE OF BUDGET HEARING

2020

The governing body of

City of Manhattan

will meet on the August 6, 2019 at 7:00pm at City Hall – City Commission Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

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 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	25,753,162	5.817	30,218,614	6.570	31,822,841	3,946,331	6.738
Debt Service	15,563,375	4.688	23,051,814	4.939	25,962,830	2,742,868	4.683
Library	2,580,213	4.291	2,687,800	4.319	2,798,000	2,593,000	4.427
106 Employee Benefit	5,415,449	2.830	5,590,000	3.058	5,846,500	2,231,000	3.809
107 Fire Equipment Reserve	335,385	0.454	404,377	0.668	493,088	462,968	0.791
108 KP&F	996,231	1.573	1,100,000	0.786	1,155,000	507,000	0.866
109 General Improvement	13,571		50,000		100,000		
110 Industrial Promotion	155,301		162,750		260,976		
112 Library EBF	603,736	0.999	647,800	1.046	701,350	655,350	1.119
113 Park Development	5,492		1		48,440		
124 Riley County Police Dept	16,536,000	27.705	17,165,520	27.969	17,681,392	16,005,113	27.328
Special Highway	1,430,616		2,356,855		2,015,955		
102 City University	623,855		900,000		830,000		
103 Aggieville BID	65,117		71,050		73,000		
104 Downtown BID	85,157		90,846		90,000		
105 Economic Development	1,989,171		1,915,034		11,275,951		
114 Recreation and Trails Fun	26,663		217,048		7,700,000		
115 Sales Tax	5,846,502		5,853,226		5,870,000		
116 Special Alcohol	500,804		480,783		485,800		
117 Special Parks & Rec	1,227,625		845,274		883,520		
119 Special Sunset Zoo	554,552		635,255		737,500		
121 Tourism & Convention	1,842,830		1,774,671		2,100,682		
127 TIF - Downtown	2,813,317		3,144,999		2,949,845		
129 Special Street Maintenance	2,986,669		2,200,000		2,511,306		
130 Risk Management Reserve			60,000		120,000		
501 Water	11,021,955		12,390,930		20,662,450		
521 Wastewater	10,926,606		11,869,828		12,744,884		
531 Stormwater	2,038,530		3,262,822		5,985,683		
Totals	111,937,884	48.357	129,147,297	49.355	163,906,993	29,143,630	49.761
Less: Transfers	15,190,246		16,151,563		18,974,310		
Net Expenditure	96,747,638		112,995,734		144,932,683		
Total Tax Levied Assessed	27,080,924		28,385,814		xxxxxxxxxxxxxxxx		
Valuation	560,016,742		575,138,726		585,661,887		
Outstanding Indebtedness, January 1,	2017		2018		2019		
G.O. Bonds	102,195,000		101,505,000		107,805,000		
Revenue Bonds	51,500,000		45,755,000		39,530,000		
Other	119,485,121		112,531,665		49,486,576		
Lease Purchase Principal	2,845,880		2,561,104		3,313,767		
Total	276,026,001		262,352,769		200,135,343		

\*Tax rates are expressed in mills

Bernie Hayen

City Official Title: Director of Finance