

City of Manhattan

Financial Snapshot

As of June 30, 2021

Selected Funds

Fund	Beginning Balance as of January 1	Revenues	Expenditures	Current Balance
001 General Fund	6,020,370	16,986,602	12,908,013	10,098,960
105 Economic Development	8,113,132	1,158,224	1,216,749	8,054,608
106 Employee Benefits	0	4,064,089	2,622,818	1,441,272
108 Kansas Police & Fire	0	637,265	570,490	66,774
110 Industrial Promotion	439,019	48,824	51,025	436,818
118 Special Street & Highway	2,236,660	927,550	1,331,274	1,832,936
301 Bond & Interest	3,999,758	10,858,610	2,100,303	12,758,065
501 Water Fund	6,977,152	5,034,923	7,383,173	4,628,902
521 Sanitary Sewer Fund	2,920,171	6,171,812	5,640,070	3,451,913
531 Stormwater Fund	3,371,067	1,962,142	791,300	4,541,910

Selected City Debt

Current	2021 YTD	2020 YTD
Temporary Notes	108,515,000	49,560,000
General Obligation Debt	68,630,946	73,628,890
Special Assessment Debt	52,399,054	54,586,110

Selected Financial Information

	2021 YTD	2020 YTD
City		
City Property Taxes	3,770,199	3,705,708
City Sales Taxes	5,498,468	5,014,022
City Compensating Use Taxes	836,633	676,832
City Franchise Taxes	1,544,777	1,421,743
Riley County		
Riley County Sales Taxes	1,338,698	1,230,168
Riley County Compensating Use Taxes	265,419	205,006
Pottawatomie County		
Sales Taxes	170,805	146,756
Compensating Use Taxes	26,679	21,881
Investments		
City Investment Portfolio	0	9,000,000
City Checking Account Balance	106,074,556	77,406,727
Interest Rate (weighted average)	0.04%	0.24%

REVENUE/EXPENDITURE/FUND BALANCE REPORT FOR ALL BUDGETED FUNDS

As of June 30, 2021

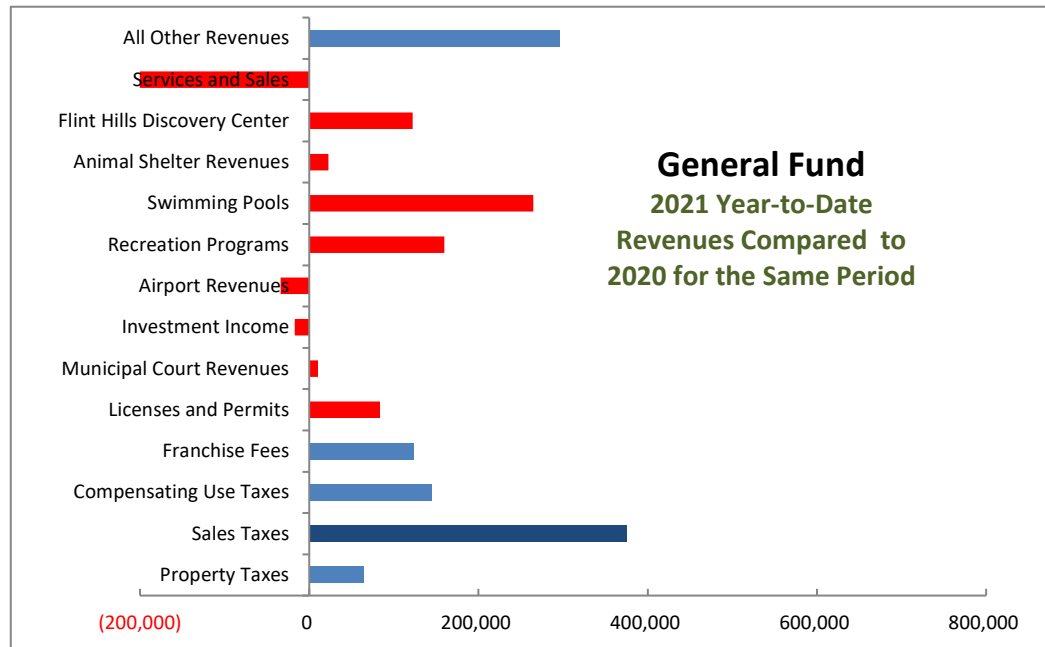
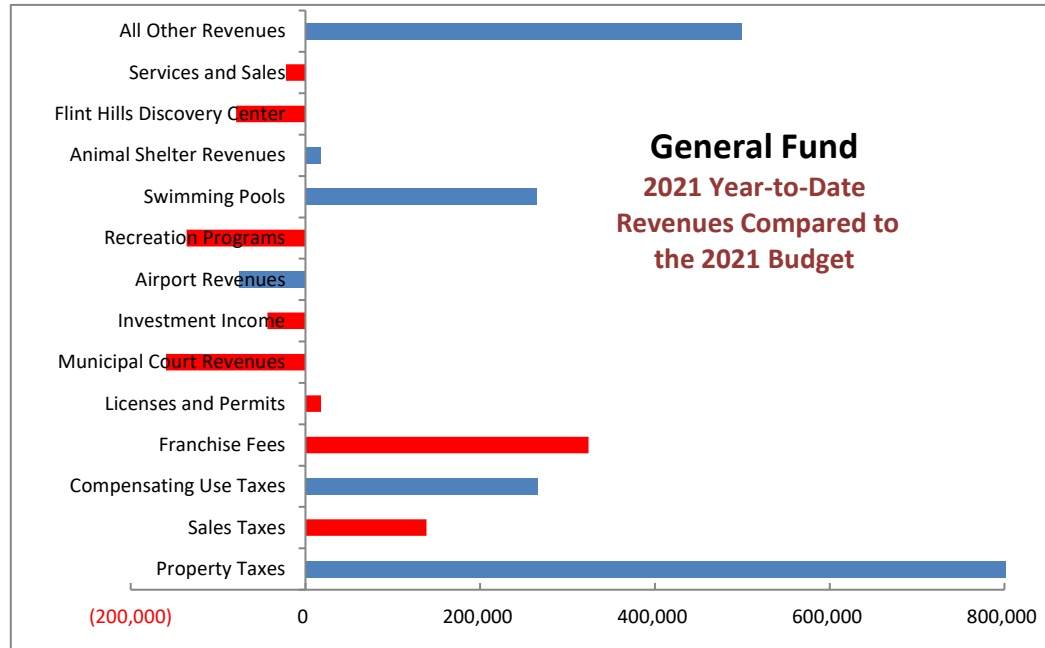
Property Tax Funds	Fund Number	Fund Account	2021 Budgeted Beginning Balance	January 1, 2021 Beginning Balance	Year-to-Date Revenues	Year-to-Date Expenditures	Current Fund Balance
*	001	General Operating	\$ 3,116,943	\$ 6,020,370	\$ 16,986,602	\$ 12,908,013	\$ 10,098,960
	102	City-University	123,924	373,327	221,327	4,500	\$ 590,154
	103	Aggieville BID	-	990	67,580	72,500	\$ (3,929)
	104	Downtown BID	94	31	83,208	89,594	\$ (6,355)
	105	Economic Development	8,375,621	8,113,132	1,158,224	1,216,749	\$ 8,054,608
*	106	Employee Benefits	-	-	4,064,089	2,622,818	\$ 1,441,272
*	107	Fire Equipment Reserve Fund	13,216	96,485	464,183	468,145	\$ 92,523
*	108	Fire Pension (KPF)	427,577	-	637,265	570,490	\$ 66,774
*	109	General Improvement	72,167	146,699	34,742	33,976	\$ 147,465
*	110	Industrial Promotion	137,828	439,019	48,824	51,025	\$ 436,818
*	111	Library	-	1	2,606,508	2,473,007	\$ 133,502
*	112	Library EBF	-	0	658,144	658,143	\$ 1
*	113	Park Development	48,440	49,621	11	-	\$ 49,632
	114	Recreation and Trails Fund	7,700,000	7,986,199	1,748,509	-	\$ 9,734,708
	115	Sales Tax Transfer	-	59,096	3,165,823	3,165,823	\$ 59,096
	116	Special Alcohol	3,282	3,282	181,063	235,650	\$ (51,305)
	117	Special Parks and Recreation	450,731	735,561	176,847	233,069	\$ 679,339
	118	Special Street & Highway	-	2,236,660	927,550	1,331,274	\$ 1,832,936
	119	Special Sunset Zoo	50,000	24,998	206,120	93,940	\$ 137,179
	121	Tourism and Convention	125,265	157,926	578,364	594,172	\$ 142,118
*	124	Riley County Police Department	106,865	9,802	16,313,498	8,783,491	\$ 7,539,809
	126	Capital Improvement Reserve	34,671	35,374	8	-	\$ 35,382
	127	Downtown TIF	72,450	332,332	2,458,115	1,735,961	\$ 1,054,486
	129	Special Street Maintenance Fund	-	936,061	1,483,056	1,548,670	\$ 870,447
	130	Risk Management Reserve Fund	43,609	145,344	-	-	\$ 145,344
	134	Equipment Reserve Fund	-	9,330	96,715	84,975	\$ 21,070
*	301	Bond and Interest	4,075,026	3,999,758	10,858,610	2,100,303	\$ 12,758,065
	501	Water	7,001,823	6,977,152	5,034,923	7,383,173	\$ 4,628,902
	521	Wastewater	1,144,805	2,920,171	6,171,812	5,640,070	\$ 3,451,913
	531	Stormwater	3,129,289	3,371,067	1,962,142	791,300	\$ 4,541,910
TOTALS:			\$ 36,253,626	\$ 45,179,786	\$ 78,393,865	\$ 54,890,831	\$ 68,682,820

General Fund Revenues through the Month of June

All numbers shown are year-to-date based on the ending month of this report

	2020 Actual	2021 Actual	Ahead (Behind) Compared to 2020 Actual	2021 Pro-rated Revenue Budget	Percent of 2021 Budget Received to Date	Ahead (Behind) Compared to 2021 Budget
Property Taxes	\$ 3,705,708	\$ 3,770,199	\$ 64,492	\$ 1,973,166	91.1%	\$ 1,797,034
Sales Taxes	3,881,041	4,255,959	374,918	4,117,500	3.4%	138,459
Compensating Use Taxes	565,302	710,415	145,113	444,125	60.0%	266,290
Franchise Fees	1,421,743	1,544,777	123,033	1,220,923	26.5%	323,854
Licenses and Permits	228,121	311,919	83,797	294,125	6.0%	17,794
Municipal Court Revenues	469,849	479,988	10,138	639,635	-25.0%	(159,647)
Investment Income	23,770	6,498	(17,271)	50,000	-87.0%	(43,502)
Airport Revenues	260,999	227,252	(33,747)	303,455	-25.1%	(76,203)
Recreation Programs	78,346	237,861	159,515	373,750	-36.4%	(135,889)
Swimming Pools	-	264,744	264,744	-	0.0%	264,744
Animal Shelter Revenues	104,332	127,183	22,851	109,800	15.8%	17,383
Flint Hills Discovery Center	221,710	344,126	122,416	423,385	-18.7%	(79,258)
Services and Sales <i>(Includes Administrative Fees; Cemeteries; Douglass Center; Pavilion; Depot; and Blue Earth Park.)</i>	395,315	53,546	(341,769)	75,875	-29.4%	(22,329)
All Other Revenues <i>(Includes motor vehicle taxes; risk management revenues; special liquor taxes;</i>	775,456	1,070,989	295,534	571,951	87.3%	499,038
Totals	\$ 12,131,692	\$ 13,405,457	\$ 1,273,765	\$ 10,597,689	26.5%	\$ 2,807,768
Transfers from Other Funds	\$ 2,741,941	\$ 3,581,145	\$ 839,204	\$ 3,489,397	2.6%	\$ 91,748
Total General Fund Revenues	\$ 14,873,633	\$ 16,986,602	14.2%		<i>(as of the above date)</i>	\$ 2,899,517

General Fund Revenues through the Month of June



General Operating Fund

As of June 30, 2021 (50% of budget year)

Department/Division	ACTUAL			BUDGET		
	2020 Expenditures YTD	2021 Expenditures YTD	\$ Difference Compared to 2020 YTD	2021 Budget YTD	Percent of 2021 Budget Spent YTD	\$ Difference Compared to 2021 Budget YTD
General Government	436,339	406,254	(30,085)	458,413	44%	(52,159)
Finance						
Accounting	447,452	312,226	(135,227)	478,713	33%	(166,487)
Information Systems	210,330	175,730	(34,600)	230,480	38%	(54,750)
Customer Services	91,038	70,166	(20,872)	96,150	36%	(25,984)
Airport						0
Administration	139,660	127,498	(12,162)	159,803	40%	(32,305)
Operations	507,621	600,101	92,480	601,880	50%	(1,780)
Fire						
Administration	269,581	298,834	29,253	313,653	48%	(14,819)
Fire Operations	2,631,252	2,558,884	(72,368)	2,957,055	43%	(398,171)
Technical Services	447,037	423,623	(23,414)	520,000	41%	(96,377)
Human Resources						
Administration	52,756	85,362	32,606	101,936	42%	(16,574)
Personnel	129,060	149,936	20,877	197,200	38%	(47,264)
Public Works						
Administration	103,041	93,311	(9,730)	105,175	44%	(11,864)
Streets	868,873	894,074	25,201	1,169,030	38%	(274,956)
Engineering	481,627	423,226	(58,401)	544,813	39%	(121,587)
Traffic Control	283,396	338,582	55,187	381,613	44%	(43,030)
Parks & Recreation						
Administration	135,022	155,086	20,064	143,825	54%	11,261
Douglass Center	73,034	91,132	18,099	138,005	33%	(46,873)
City Parks	1,105,168	954,802	(150,366)	1,434,135	33%	(479,333)
Swimming Pools	48,225	327,061	278,836	419,700	39%	(92,639)
Sunset Zoo	566,120	585,506	19,386	622,350	47%	(36,844)
Park Facilities	5,801	2,900	(2,900)	17,625	8%	(14,725)
Recreation	475,144	501,757	26,613	1,076,773	23%	(575,016)
Building Services	145,946	165,317	19,371	229,985	36%	(64,668)
Discovery Center	486,947	350,185	(136,762)	538,388	33%	(188,203)
Animal Shelter	249,801	201,817	(47,984)	315,825	32%	(114,008)
Community Development						
Legal	296,514	285,641	(10,872)	350,300	41%	(64,659)
Legal Services	212,256	206,548	(5,708)	226,613	46%	(20,065)
Municipal Court	392,799	385,760	(7,039)	467,895	41%	(82,135)
General Services						
Outside Services	1,233,041	1,434,780	201,739	1,366,352	53%	68,428
Municipal Parking Lots	442,745	272,472	(170,273)	343,076	40%	(70,604)
Municipal Parking Lots	5,604	29,442	23,837	23,275	63%	6,167
Totals:	\$12,973,230	\$12,908,013	(\$65,217)	\$16,030,032	40%	(3,122,019)

-0.5% = Percent change in spending this year compared to the 2020

-24.2% = Percent change in spending this year compared to the 2021 budget

----- Year-to-Date -----

----- Year-to-Date -----

	2020 Revenues	2021 Revenues	\$ Difference Compared to 2020	2021 Revenue Budget	Percent of Revenue Budget Received	\$ Difference to Budget Y-T-D
Revenues Received	\$14,873,634	\$16,986,602	\$2,112,968	\$14,471,560	58.7%	\$2,515,042
Beginning Fund Balance	\$3,489,241	\$6,020,370				

General Fund Snapshot

Year-to-Date Comparison as of June 30th

Revenues	2015	2016	2017	2018	2019	2020	2021
<i>Beginning Fund Balance</i>	\$ 2,025,068	\$ 2,009,938	\$ 2,020,971	\$ 1,736,880	\$ 3,120,534	\$ 3,489,241	\$ 6,020,370
Taxes (Property, sales, use)	8,254,489	8,222,339	9,352,703	9,757,872	9,939,625	9,996,936	10,664,506
Licenses & Permits	285,031	482,236	280,267	291,167	230,460	238,504	325,787
Intergovernmental Revenues	57,815	37,754	45,228	67,487	67,808	122,012	479,281
Service & Sales	1,108,130	1,510,490	1,267,315	1,989,122	1,898,184	744,533	927,244
Fines & Forfeitures	816,315	851,114	725,423	740,082	672,170	469,849	479,988
Use of Money & Property	195,850	143,696	178,520	240,678	204,929	202,522	100,642
Transfers and Other Revenues	3,550,920	3,848,925	2,717,889	2,829,149	3,093,888	3,099,277	4,009,155
Totals	\$ 16,293,618	\$ 17,106,492	\$ 16,588,316	\$ 17,652,437	\$ 19,227,599	\$ 18,362,875	\$ 23,006,972
Expenditures							
General Government	\$ 5,066,801	\$ 5,256,080	\$ 4,722,545	\$ 4,541,946	\$ 4,597,009	\$ 4,841,372	\$ 4,742,047
Public Safety	2,691,925	2,803,112	3,015,678	3,186,203	3,301,209	3,353,399	\$ 3,282,626
Public Works	1,982,038	2,125,309	2,272,793	1,893,636	2,034,933	1,737,052	\$ 1,749,594
Parks & Recreation	3,156,257	3,337,166	3,548,923	4,015,753	3,759,052	3,041,407	\$ 3,133,745
Totals	\$ 12,897,021	\$ 13,521,667	\$ 13,559,939	\$ 13,637,537	\$ 13,692,202	\$ 12,973,230	\$ 12,908,013
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Revenues over Expenses	\$ 3,396,597	\$ 3,584,825	\$ 3,028,378	\$ 4,014,900	\$ 5,535,397	\$ 5,389,645	\$ 10,098,960
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