

City of Manhattan

Financial Snapshot

As of November 30, 2021

Selected Funds

Fund	Beginning Balance as of January 1	Revenues	Expenditures	Current Balance
001 General Fund	6,020,370	28,347,236	25,086,195	9,281,411
105 Economic Development	8,113,132	2,157,324	3,767,268	6,503,188
106 Employee Benefits	0	5,799,454	4,947,702	851,751
108 Kansas Police & Fire	0	782,131	1,103,915	(321,783)
110 Industrial Promotion	439,019	71,711	102,140	408,590
118 Special Street & Highway	2,236,660	2,178,477	2,653,121	1,762,015
301 Bond & Interest	3,999,758	16,574,658	16,378,329	4,196,087
501 Water Fund	6,977,152	11,801,305	13,414,670	5,363,787
521 Sanitary Sewer Fund	2,920,171	11,770,551	10,472,871	4,217,852
531 Stormwater Fund	3,371,067	3,702,982	2,509,556	4,564,492

Selected City Debt

Current	2021 YTD	2020 YTD
Temporary Notes	134,280,000	76,880,000
General Obligation Debt	63,473,002	65,915,946
Special Assessment Debt	45,741,998	50,174,054

Selected Financial Information

	2021 YTD	2020 YTD
City		
City Property Taxes	3,861,696	3,869,182
City Sales Taxes	10,282,751	8,633,958
City Compensating Use Taxes	1,551,811	1,225,217
City Franchise Taxes	2,901,477	2,677,614
Riley County		
Riley County Sales Taxes	2,509,993	2,063,961
Riley County Compensating Use Taxes	517,577	380,179
Pottawatomie County		
Sales Taxes	313,008	261,046
Compensating Use Taxes	50,818	37,618
Investments		
City Investment Portfolio	0	0
City Checking Account Balance	89,564,608	68,072,789
Interest Rate <i>(weighted average)</i>	0.08%	0.04%

REVENUE/EXPENDITURE/FUND BALANCE REPORT FOR ALL BUDGETED FUNDS

As of November 30, 2021

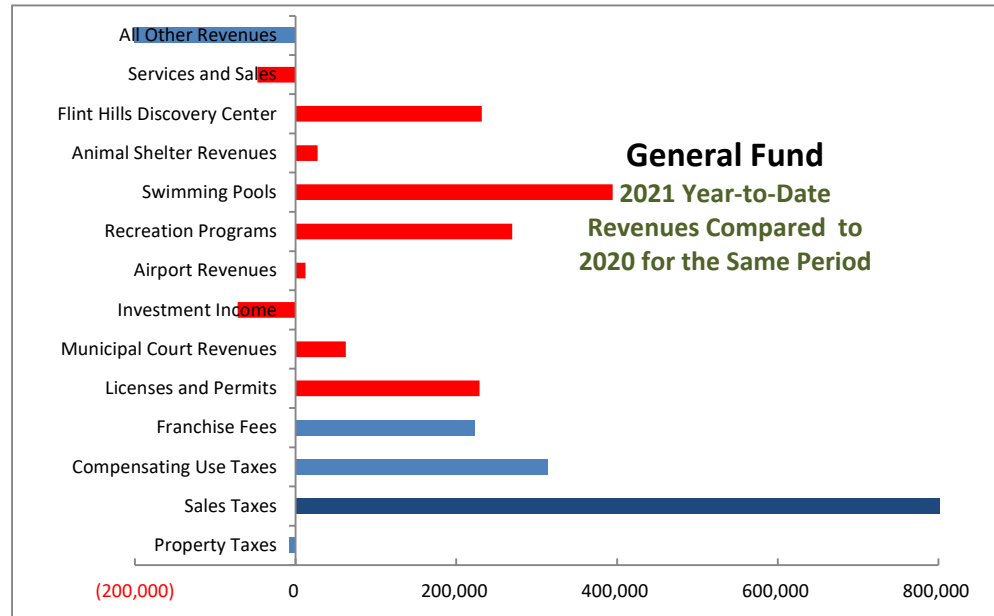
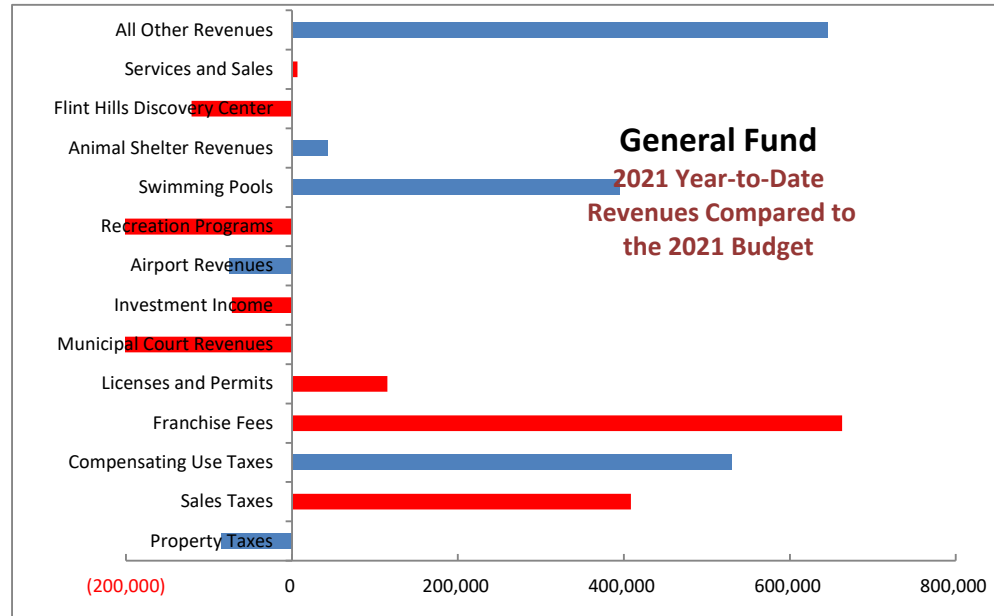
Property Tax Funds	Fund Number	Fund Account	2021 Budgeted Beginning Balance	January 1, 2021 Beginning Balance	Year-to-Date Revenues	Year-to-Date Expenditures	Current Fund Balance
*	001	General Operating	\$ 3,116,943	\$ 6,020,370	\$ 28,347,236	\$ 25,086,195	\$ 9,281,411
	102	City-University	123,924	373,327	567,811	504,500	\$ 436,637
	103	Aggieville BID	-	990	69,924	72,500	\$ (1,586)
	104	Downtown BID	94	31	83,669	89,594	\$ (5,894)
	105	Economic Development	8,375,621	8,113,132	2,157,324	3,767,268	\$ 6,503,188
*	106	Employee Benefits	-	-	5,799,454	4,947,702	\$ 851,751
*	107	Fire Equipment Reserve Fund	13,216	96,485	500,723	468,145	\$ 129,062
*	108	Fire Pension (KPF)	427,577	-	782,131	1,103,915	\$ (321,783)
*	109	General Improvement	72,167	146,699	64,940	39,802	\$ 171,836
*	110	Industrial Promotion	137,828	439,019	71,711	102,140	\$ 408,590
*	111	Library	-	1	2,779,563	2,779,553	\$ 10
*	112	Library EBF	-	0	701,974	701,350	\$ 624
*	113	Park Development	48,440	49,621	35	-	\$ 49,656
	114	Recreation and Trails Fund	7,700,000	7,986,199	3,271,217	2,459,084	\$ 8,798,332
	115	Sales Tax Transfer	-	59,096	5,913,520	5,913,520	\$ 59,096
	116	Special Alcohol	3,282	3,282	323,517	326,799	\$ -
	117	Special Parks and Recreation	450,731	735,561	325,762	450,589	\$ 610,734
	118	Special Street & Highway	-	2,236,660	2,178,477	2,653,121	\$ 1,762,015
	119	Special Sunset Zoo	50,000	24,998	380,282	249,872	\$ 155,408
	121	Tourism and Convention	125,265	157,926	1,458,900	1,495,218	\$ 121,608
*	124	Riley County Police Department	106,865	9,802	17,390,118	16,103,067	\$ 1,296,853
	126	Capital Improvement Reserve	34,671	35,374	24.9	-	\$ 35,399
	127	Downtown TIF	72,450	332,332	2,864,662	3,143,562	\$ 53,431
	129	Special Street Maintenance Fund	-	936,061	2,682,023	1,313,589	\$ 2,304,494
	130	Risk Management Reserve Fund	43,609	145,344	-	-	\$ 145,344
	134	Equipment Reserve Fund	-	9,330	96,715	104,626	\$ 1,419
*	301	Bond and Interest	4,075,026	3,999,758	16,574,658	16,378,329	\$ 4,196,087
	501	Water	7,001,823	6,977,152	11,801,305	13,414,670	\$ 5,363,787
	521	Wastewater	1,144,805	2,920,171	11,770,551	10,472,871	\$ 4,217,852
	531	Stormwater	3,129,289	3,371,067	3,702,982	2,509,556	\$ 4,564,492
TOTALS:			\$ 36,253,626	\$ 45,179,786	\$ 122,661,207	\$ 116,651,138	\$ 51,189,855

General Fund Revenues through the Month of November

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	\$ 3,869,182	\$ 3,861,696	\$ (7,487)	\$ 3,946,331	-2.1%	\$ (84,635)
Sales Taxes	6,637,567	7,957,319	\$ 1,319,752	7,548,750	5.4%	\$ 408,569
Compensating Use Taxes	1,030,406	1,344,300	\$ 313,894	814,229	65.1%	\$ 530,071
Franchise Fees	2,677,614	2,901,477	\$ 223,863	2,238,358	29.6%	\$ 663,119
Licenses and Permits	425,436	654,409	\$ 228,973	539,229	21.4%	\$ 115,180
Municipal Court Revenues	876,673	939,057	\$ 62,384	1,172,664	-19.9%	\$ (233,607)
Investment Income	91,286	19,063	\$ (72,224)	91,667	-79.2%	\$ (72,604)
Airport Revenues	468,436	480,851	\$ 12,416	556,334	-13.6%	\$ (75,483)
Recreation Programs	136,740	406,246	\$ 269,506	685,208	-40.7%	\$ (278,962)
Swimming Pools	-	394,408	\$ 394,408	-	#DIV/0!	394,408
Animal Shelter Revenues	216,267	243,706	27,439	201,300	21.1%	42,406
Flint Hills Discovery Center	423,507	655,224	231,717	776,205	-15.6%	(120,981)
Services and Sales <i>(Includes Administrative Fees; Cemeteries; Douglass Center; Pavilion; Depot; Blue Earth Park, Anthony & Eisenhower facilities.)</i>	193,150	145,873	(47,277)	139,104	4.9%	6,769
All Other Revenues <i>(Includes motor vehicle taxes; risk management revenues; special liquor taxes;</i>	4,997,610	1,693,671	(3,303,940)	1,048,577	61.5%	645,094
Totals	\$ 22,043,874	\$ 21,697,298	\$ (346,575)	\$ 19,757,957	9.8%	\$ 1,939,342
Transfers from Other Funds	\$ 5,068,535	\$ 6,649,937	\$ 1,581,402	\$ 6,397,228	4.0%	\$ 252,709
Total General Fund Revenues	\$ 27,112,409	\$ 28,347,235	4.6%	<i>(as of the above date)</i>		\$ 2,192,051

General Fund Revenues through the Month of November



General Operating Fund

As of November 30, 2021 (92% 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
<i>General Government</i>	784,575	797,691	13,116	840,423	87%	(42,732)
<i>Finance</i>						
Accounting	807,001	591,743	(215,258)	877,640	62%	(285,897)
Information Systems	381,930	356,361	(25,569)	422,547	77%	(66,186)
Customer Service	182,101	146,369	(35,732)	176,275	76%	(29,906)
<i>Airport</i>						
Administration	262,422	273,543	11,121	292,971	86%	(19,428)
Operations	914,977	1,062,777	147,800	1,103,447	88%	(40,670)
<i>Fire</i>						
Administration	514,176	580,431	66,255	575,030	93%	5,401
Fire Operations	5,010,432	4,874,546	(135,887)	5,421,268	82%	(546,722)
Technical Services	787,234	819,520	32,286	953,333	79%	(133,814)
<i>Human Resources</i>						
Administration	116,048	163,260	47,212	186,883	80%	(23,622)
Personnel	227,838	285,329	57,492	361,533	72%	(76,204)
<i>Public Works</i>						
Administration	195,376	179,127	(16,249)	192,821	85%	(13,694)
Streets	1,618,897	1,963,086	344,189	2,143,222	84%	(180,136)
Engineering	856,650	836,810	(19,840)	998,823	77%	(162,013)
Traffic Control	620,010	592,215	(27,795)	699,623	78%	(107,408)
<i>Parks & Recreation</i>						
Administration	255,523	251,898	(3,625)	263,679	88%	(11,781)
Douglass Center	131,924	182,985	51,061	253,009	66%	(70,024)
City Parks	1,973,147	1,995,142	21,995	2,629,248	70%	(634,105)
Swimming Pools	81,360	804,639	723,279	769,450	96%	35,189
Sunset Zoo	1,018,769	1,092,952	74,183	1,140,975	88%	(48,023)
Park Facilities	11,013	23,710	12,697	32,313	67%	(8,602)
Recreation	815,594	1,184,417	368,823	1,974,083	55%	(789,665)
Building Services	308,506	347,137	38,631	421,639	75%	(74,502)
Discovery Center	805,060	716,226	(88,835)	987,044	67%	(270,818)
Animal Shelter	467,971	413,725	(54,246)	579,013	65%	(165,288)
<i>Community Development</i>	548,895	549,382	487	642,217	78%	(92,835)
<i>Legal</i>						
Legal Services	400,100	401,598	1,499	415,456	89%	(13,858)
Municipal Court	777,104	782,979	5,876	857,808	84%	(74,828)
<i>General Services</i>	2,261,427	2,122,304	(139,122)	2,504,979	78%	(382,674)
<i>Outside Services</i>	681,584	646,310	(35,273)	628,973	94%	17,338
<i>Municipal Parking Lots</i>	14,193	47,982	33,789	42,671	103%	5,311
Totals:	\$23,831,835	\$25,086,195	\$1,254,359	\$29,388,391	78%	(4,302,196)

5.3% = Percent change in spending this year compared to the 2020

-17.1% = 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 2021 Compared to Budget Y-T-D
Revenues Received	\$27,112,409	\$28,347,236	\$1,234,827	\$26,531,193	97.9%	\$1,816,043
Beginning Fund Balance	\$3,489,241	\$6,020,370				

General Fund Snapshot

Year-to-Date Comparison as of November 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)	13,615,915	13,943,385	14,719,889	15,361,289	15,598,470	14,852,303	16,768,001
Licenses & Permits	584,123	737,640	531,898	458,580	505,863	446,559	679,210
Intergovernmental Revenues	95,315	75,492	77,728	104,987	190,718	3,810,115	573,914
Service & Sales	1,981,192	2,505,941	2,115,828	2,801,526	2,720,772	1,089,651	1,794,916
Fines & Forfeitures	1,452,913	1,466,123	1,206,073	1,297,096	1,180,997	876,673	939,057
Use of Money & Property	315,355	329,149	339,159	413,629	460,406	372,354	319,017
Transfers and Other Revenues	6,753,212	6,944,135	4,932,279	5,170,409	5,613,922	5,664,754	7,273,121
Totals	\$ 26,823,093	\$ 28,011,803	\$ 25,943,825	\$ 27,344,396	\$ 29,391,682	\$ 30,601,651	\$ 34,367,606
Expenditures							
General Government	9,256,387	\$ 9,552,764	\$ 7,501,776	\$ 7,743,712	\$ 8,147,889	\$ 8,809,910	\$ 8,639,667
Public Safety	4,951,658	5,202,104	5,607,762	5,755,553	6,179,339	6,328,264	\$ 6,275,842
Public Works	3,748,025	3,976,640	4,005,609	3,180,776	3,888,965	3,292,764	\$ 3,571,579
Parks & Recreation	6,316,860	6,543,513	6,857,228	7,294,189	7,217,821	5,400,897	\$ 6,599,107
Totals	\$ 24,272,930	\$ 25,275,021	\$ 23,972,377	\$ 23,974,231	\$ 25,434,015	\$ 23,831,835	\$ 25,086,195
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Revenues over Expenses	\$ 2,550,163	\$ 2,736,782	\$ 1,971,448	\$ 3,370,165	\$ 3,957,667	\$ 6,769,815	\$ 9,281,411
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