

City of Manhattan

Financial Snapshot

As of May 31, 2022

Selected Funds

Fund	Beginning Balance as of January 1	Revenues	Expenditures	Current Balance
001 General Fund	8,503,003	13,903,506	11,343,896	11,062,613
105 Economic Development	7,087,586	1,067,160	961,184	7,193,563
106 Employee Benefits	351,541	3,059,849	2,266,764	1,144,625
108 Kansas Police & Fire	0	652,926	499,345	153,580
110 Industrial Promotion	414,937	19,012	66,770	367,179
118 Special Street & Highway	2,552,599	827,062	491,022	2,888,639
301 Bond & Interest	4,173,366	6,551,368	1,944,073	8,780,660
501 Water Fund	6,543,755	5,013,241	4,779,882	6,777,114
521 Sanitary Sewer Fund	4,370,015	5,214,068	4,405,439	5,178,644
531 Stormwater Fund	3,117,341	1,893,770	690,032	4,321,078

Selected City Debt

Current	2022 YTD	2021 YTD
Temporary Notes	167,430,000	118,180,000
General Obligation Debt	63,473,002	65,915,946
Special Assessment Debt	45,741,998	50,174,054

Selected Financial Information

	2022 YTD	2021 YTD
City		
City Property Taxes	2,256,117	2,359,554
City Sales Taxes	4,905,111	4,504,405
City Compensating Use Taxes	928,683	697,486
City Franchise Taxes	1,498,018	1,269,010
Riley County		
Riley County Sales Taxes	1,214,353	1,099,989
Riley County Compensating Use Taxes	304,119	220,393
Pottawatomie County		
Sales Taxes	144,036	139,964
Compensating Use Taxes	29,694	22,179
Investments		
City Investment Portfolio	25,000,000	0
City Checking Account Balance	87,297,931	99,132,097
Interest Rate (weighted average)	0.63%	0.04%

REVENUE/EXPENDITURE/FUND BALANCE REPORT FOR ALL BUDGETED FUNDS

As of May 31, 2022

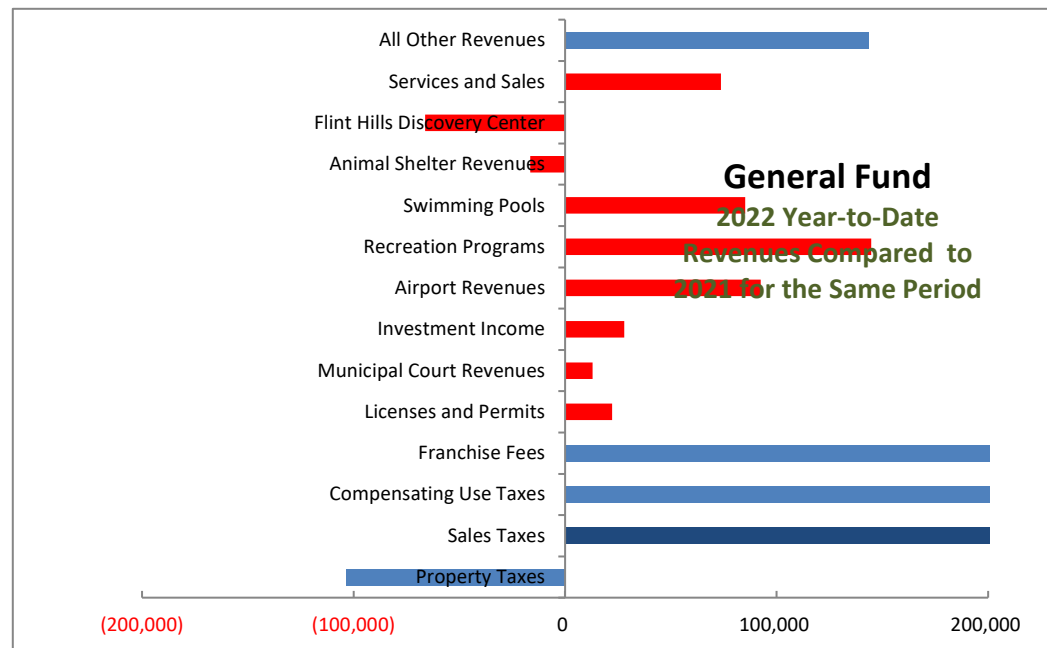
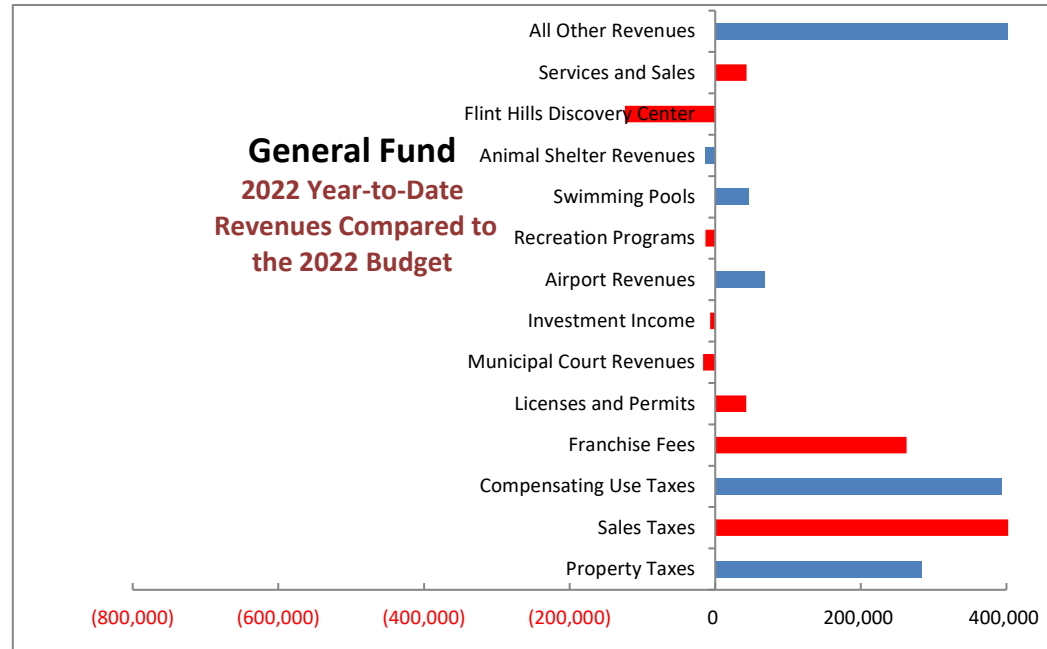
Property Tax Funds	Fund Number	Fund Account	2022 Budgeted Beginning Balance	January 1, 2022 Beginning Balance	Year-to-Date Revenues	Year-to-Date Expenditures	Current Fund Balance
*	001	General Operating	\$ 6,717,320	\$ 8,503,003	\$ 13,903,506	\$ 11,343,896	\$ 11,062,613
	102	City-University	150,000	525,166	226,331	4,950	\$ 746,547
	103	Aggieville BID	500	-	73,040	71,500	\$ 1,540
	104	Downtown BID	500	-	91,063	86,500	\$ 4,563
	105	Economic Development	7,275,951	7,087,586	1,067,160	961,184	\$ 7,193,563
*	106	Employee Benefits	-	351,541	3,059,849	2,266,764	\$ 1,144,625
*	107	Fire Equipment Reserve Fund	-	131,473	397,666	418,638	\$ 110,500
*	108	Fire Pension (KPF)	-	-	652,926	499,345	\$ 153,580
*	109	General Improvement	125,000	172,021	32,709	20,223	\$ 184,507
*	110	Industrial Promotion	190,186	414,937	19,012	66,770	\$ 367,179
*	111	Library	-	10	1,634,025	1,430,604	\$ 203,431
*	112	Library EBF	-	624	376,291	360,393	\$ 16,522
*	113	Park Development	49,000	49,660	40	-	\$ 49,699
	114	Recreation and Trails Fund	6,000,000	6,664,569	1,559,905	2,529,551	\$ 5,694,923
	115	Sales Tax Transfer	-	194,741	2,914,244	2,940,285	\$ 168,700
	116	Special Alcohol	1,000	-	170,123	158,631	\$ 11,492
	117	Special Parks and Recreation	430,000	620,350	159,135	156,624	\$ 622,861
	118	Special Street & Highway	500,000	2,552,599	827,062	491,022	\$ 2,888,639
	119	Special Sunset Zoo	50,000	394,508	272,217	213,048	\$ 453,677
	121	Tourism and Convention	-	-	1,065,569	735,766	\$ 329,803
*	124	Riley County Police Department	-	-	10,246,720	7,764,066	\$ 2,482,654
	126	Capital Improvement Reserve	35,000	35,402	28	-	\$ 35,430
	127	Downtown TIF	60,000	105,693	1,291,490	1,325,077	\$ 72,106
	129	Special Street Maintenance Fund	400,000	2,381,582	1,248,485	1,498,032	\$ 2,132,036
	130	Risk Management Reserve Fund	100,000	146,110	-	-	\$ 146,110
	134	Equipment Reserve Fund	-	1,419	93,716	165,372	\$ (70,237)
	135	Parking Services Fund	-	-	-	99,974	\$ (99,974)
*	301	Bond and Interest	3,000,000	4,173,366	6,551,368	1,944,073	\$ 8,780,660
	501	Water	5,549,155	6,543,755	5,013,241	4,779,882	\$ 6,777,114
	521	Wastewater	2,500,000	4,370,015	5,214,068	4,405,439	\$ 5,178,644
	531	Stormwater	2,661,774	3,117,341	1,893,770	690,032	\$ 4,321,078
TOTALS:			\$ 35,795,386	\$ 48,537,469	\$ 60,054,760	\$ 47,427,643	\$ 61,164,586

General Fund Revenues through the Month of May

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

	2021 Actual	2022 Actual	Ahead (Behind) Compared to 2021 Actual	2022 Pro-rated Revenue Budget	Percent of 2022 Budget Received to Date	Ahead (Behind) Compared to 2022 Budget
Property Taxes	\$ 2,359,554	\$ 2,256,117	\$ (103,437)	\$ 1,973,166	14.3%	\$ 282,951
Sales Taxes	3,489,931	3,806,654	\$ 316,724	3,259,519	16.8%	\$ 547,135
Compensating Use Taxes	591,315	798,155	\$ 206,839	404,167	97.5%	\$ 393,988
Franchise Fees	1,269,010	1,498,018	\$ 229,008	1,235,000	21.3%	\$ 263,018
Licenses and Permits	265,435	287,664	\$ 22,229	245,104	17.4%	\$ 42,560
Municipal Court Revenues	392,930	405,923	\$ 12,993	422,500	-3.9%	\$ (16,577)
Investment Income	6,498	34,534	\$ 28,036	41,667	-17.1%	\$ (7,133)
Airport Revenues	186,067	278,534	\$ 92,467	209,984	32.6%	\$ 68,549
Recreation Programs	193,208	337,964	\$ 144,755	351,250	-3.8%	\$ (13,286)
Swimming Pools	91,655	176,868	\$ 85,213	131,114	34.9%	\$ 45,755
Animal Shelter Revenues	107,433	90,903	(16,530)	105,208	-13.6%	\$ (14,305)
Flint Hills Discovery Center	295,501	229,367	(66,134)	353,333	-35.1%	\$ (123,967)
Services and Sales <i>(Includes Administrative Fees; Cemeteries; Douglass Center; Pavilion; Depot; Blue Earth</i>	37,262	110,913	73,652	67,957	63.2%	\$ 42,956
All Other Revenues <i>(Includes motor vehicle taxes; risk management revenues; special liquor taxes;</i>	875,472	1,018,882	143,411	474,958	114.5%	543,925
Totals	\$ 10,161,270	\$ 11,330,496	\$ 1,169,226	\$ 9,274,926	22.2%	\$ 2,055,570
Transfers from Other Funds	\$ 3,030,891	\$ 2,573,010	\$ (457,881)	\$ 2,421,029	6.3%	\$ 151,981
Total General Fund Revenues	\$ 13,192,161	\$ 13,903,506	5.4%	(as of the above date)	\$ 2,207,551	

General Fund Revenues through the Month of May



General Operating Fund

As of May 31, 2022 (42% of budget year)

Department/Division	ACTUAL			BUDGET		
	2021 Expenditures YTD	2022 Expenditures YTD	\$ Difference Compared to 2021 YTD	2022 Budget YTD	Percent of 2022 Budget Spent YTD	\$ Difference Compared to 2022 Budget YTD
General Government	332,312	318,782	(13,530)	402,688	33%	(83,906)
Information Systems	144,945	182,889	37,944	237,140	32%	(54,251)
Communications	0	41,011	41,011	109,448	16%	(68,437)
Finance						
Accounting	262,490	211,633	(50,856)	461,063	19%	(249,429)
Customer Service	57,782	72,092	14,309	82,125	37%	(10,033)
Airport						
Administration	109,463	91,216	(18,248)	135,804	28%	(44,589)
Operations	524,213	502,183	(22,030)	588,555	36%	(86,372)
Fire						
Administration	259,588	238,737	(20,851)	272,748	36%	(34,011)
Fire Operations	2,125,056	2,168,227	43,170	2,503,462	36%	(335,235)
Technical Services	350,872	386,709	35,837	460,438	35%	(73,728)
Human Resources						
Administration	69,588	76,219	6,631	103,627	31%	(27,408)
Personnel	121,642	121,057	(585)	199,250	25%	(78,193)
Public Works						
Administration	77,550	79,637	2,087	91,785	36%	(12,148)
Streets	754,954	770,762	15,808	926,785	35%	(156,023)
Engineering	389,616	380,922	(8,694)	477,271	33%	(96,348)
Traffic Control	238,675	238,383	(292)	341,579	29%	(103,196)
Parks & Recreation						
Administration	96,328	114,990	18,662	105,229	46%	9,761
Douglass Center	74,677	91,000	16,323	115,321	33%	(24,321)
City Parks	788,588	961,745	173,157	1,449,548	28%	(487,803)
Swimming Pools	192,739	226,523	33,784	409,729	23%	(183,206)
Sunset Zoo	498,864	564,594	65,730	540,823	43%	23,771
Park Facilities	2,543	6,185	3,642	14,792	17%	(8,607)
Recreation	352,173	578,200	226,026	894,102	27%	(315,902)
Building Services	143,463	150,521	7,058	263,433	24%	(112,912)
Discovery Center	288,425	349,028	60,603	460,094	32%	(111,066)
Animal Shelter	159,827	180,788	20,962	264,823	28%	(84,035)
Community Development	239,892	287,321	47,429	311,654	38%	(24,333)
Legal						
Legal Services	171,381	204,829	33,449	208,760	41%	(3,931)
Municipal Court	317,823	316,749	(1,074)	377,954	35%	(61,205)
General Services	1,162,687	1,185,527	22,840	1,274,303	39%	(88,776)
Outside Services	264,900	245,436	(19,463)	274,221	37%	(28,784)
Municipal Parking Lots	16,360	0	(16,360)			
Totals:	\$10,589,415	\$11,343,896	\$754,481	\$14,358,553	33%	(3,014,657)

7.1% = Percent change in spending this year compared to the 2021

-26.6% = Percent change in spending this year compared to the 2022 budget

	----- Year-to-Date -----			----- Year-to-Date -----		
	2021 Revenues	2022 Revenues	\$ Difference Compared to 2021	2022 Revenue Budget	Percent of Revenue Budget Received	\$ Difference 2021 Compared to Budget Y-T-D
Revenues Received	\$13,192,161	\$13,903,506	\$711,345	\$11,559,669	50.1%	\$2,343,837
Beginning Fund Balance	\$6,020,370	\$8,503,003				

General Fund Snapshot

Year-to-Date Comparison as of May 31st

Revenues	2016	2017	2018	2019	2020	2021	2022
<i>Beginning Fund Balance</i>	\$ 2,009,938	\$ 2,020,971	\$ 1,736,880	\$ 3,120,534	\$ 3,489,241	\$ 6,020,370	\$ 8,503,003
Taxes (<i>Property, sales, use</i>)	6,269,076	7,122,853	7,530,830	7,444,887	7,620,177	7,920,957	8,650,124
Licenses & Permits	443,440	216,900	255,330	206,402	186,850	276,611	295,279
Intergovernmental Revenues	37,754	42,131	62,041	48,215	36,500	469,401	378,267
Service & Sales	994,976	948,862	1,131,484	1,123,346	374,082	593,923	986,800
Fines & Forfeitures	717,501	627,213	626,827	584,774	384,305	392,930	405,923
Use of Money & Property	121,340	119,877	159,775	151,461	189,590	84,358	164,525
Transfers and Other Revenues	3,139,623	2,327,815	2,333,762	2,644,084	2,581,774	3,453,981	3,022,589
Totals	\$ 13,733,646	\$ 13,426,621	\$ 13,836,930	\$ 15,323,704	\$ 14,862,519	\$ 19,212,530	\$ 22,406,509
Expenditures							
General Government	4,452,921	\$ 3,898,210	\$ 3,986,673	\$ 3,965,315	\$ 4,155,009	\$ 3,953,959	\$ 4,028,618
Public Safety	2,353,750	2,442,415	2,642,842	2,756,433	2,811,917	2,736,862	2,802,696
Public Works	1,757,856	1,911,547	1,785,817	1,761,367	1,499,988	1,460,795	1,469,797
Parks & Recreation	2,549,153	2,806,235	3,196,522	2,970,584	2,645,263	2,437,799	3,042,785
Totals	\$ 11,113,680	\$ 11,058,407	\$ 11,611,853	\$ 11,453,699	\$ 11,112,177	\$ 10,589,415	\$ 11,343,896
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Revenues over Expenses	\$ 2,619,967	\$ 2,368,214	\$ 2,225,077	\$ 3,870,005	\$ 3,750,342	\$ 8,623,115	\$ 11,062,613
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