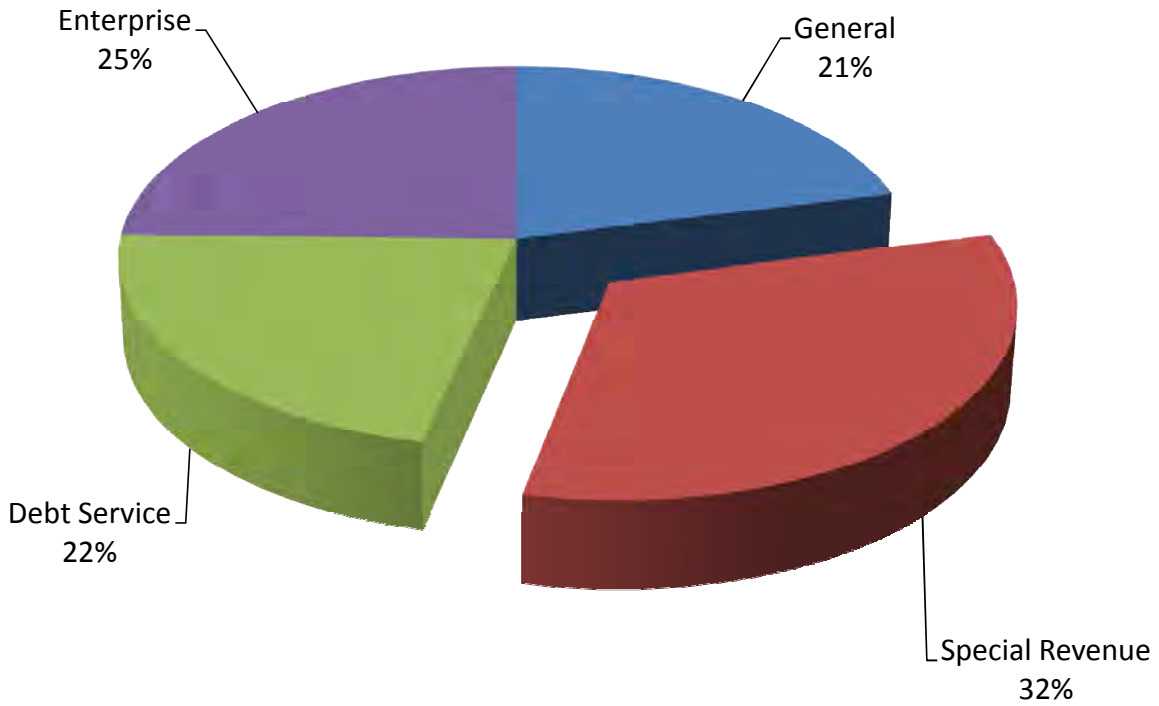


# Special Revenues

The Special Revenue Funds are used to account for revenues derived from specific taxes, government grants or other revenue sources which are designed to finance particular functions or activities of the City.



<b>Fund Type</b>	<b>Total Expenditures</b>
General	\$ 28,258,316
Special Revenue	43,463,752
Debt Service	29,338,574
Enterprise	33,064,750
<b>Total</b>	<b>\$ 134,125,392</b>

# Special Revenue Summaries by Category

	2012 Actual	2013 Actual	2014 Budget	2015 Budget
<b>CITY UNIVERSITY</b>				
<i>Beginning Cash Balance</i>	123,954	18,322	-	-
<i>Taxes &amp; Assessments</i>	430,119	447,500	447,500	454,208
<i>Transfers</i>	141,249	146,800	187,350	163,792
<b>Total Revenue</b>	<b>695,322</b>	<b>612,622</b>	<b>634,850</b>	<b>618,000</b>
<i>Capital Outlay</i>	627,000	557,945	634,850	618,000
<i>Transfers</i>	50,000	-	-	-
<b>Total Expenditures</b>	<b>677,000</b>	<b>557,945</b>	<b>634,850</b>	<b>618,000</b>
<b>AGGIEVILLE BUSINESS IMPROVEMENT DISTRICT</b>				
<i>Beginning Cash Balance</i>	157	72	-	-
<i>Taxes &amp; Assessments</i>	49,425	49,333	61,110	61,500
<b>Total Revenue</b>	<b>49,582</b>	<b>49,406</b>	<b>61,110</b>	<b>61,500</b>
<i>Contractual</i>	48,009	47,888	59,610	60,000
<i>Transfers</i>	1,500	1,500	1,500	1,500
<b>Total Expenditures</b>	<b>49,509</b>	<b>49,388</b>	<b>61,110</b>	<b>61,500</b>
<b>DOWNTOWN BUSINESS IMPROVEMENT DISTRICT</b>				
<i>Beginning Cash Balance</i>	610	302	-	-
<i>Taxes &amp; Assessments</i>	63,738	63,654	70,845	70,500
<i>Contributions &amp; Other Rev</i>	8	-	-	-
<b>Total Revenue</b>	<b>64,356</b>	<b>63,956</b>	<b>70,845</b>	<b>70,500</b>
<i>Contractual</i>	62,554	61,884	69,345	68,500
<i>Transfers</i>	1,500	1,500	1,500	2,000
<b>Total Expenditures</b>	<b>64,054</b>	<b>63,384</b>	<b>70,845</b>	<b>70,500</b>
<b>ECONOMIC DEVELOPMENT OPPORTUNITY</b>				
<i>Beginning Cash Balance</i>	6,957,153	8,865,943	4,461,471	4,220,003
<i>Taxes &amp; Assessments</i>	2,978,347	1,631,511	1,791,594	1,842,553
<i>Other Financing Sources</i>	66,000	-	-	-
<i>Use of Money &amp; Property</i>	24,393	5,609	8,655	7,135
<i>Contributions &amp; Other Rev</i>	882,752	162,421	155,700	155,700
<i>Transfers</i>	-	33,611	-	-
<b>Total Revenue</b>	<b>10,908,645</b>	<b>10,699,095</b>	<b>6,417,420</b>	<b>6,225,391</b>
<i>Personnel</i>	37,004	-	-	-
<i>Contractual</i>	777,570	570,680	5,216,353	4,316,043
<i>Commodities - CIP</i>	-	-	-	32,000
<i>Other Charges</i>	344,913	54,535	54,535	54,535
<i>Capital Outlay</i>	-	-	-	102,000
<i>Debt Service</i>	-	-	-	97,108
<i>Transfers</i>	883,215	2,633,374	1,146,532	1,623,705
<b>Total Expenditures</b>	<b>2,042,702</b>	<b>3,258,588</b>	<b>6,417,420</b>	<b>6,225,391</b>
<b>EMPLOYEE BENEFIT CONTRIBUTION</b>				
<i>Beginning Cash Balance</i>	178,283	286,422	50,000	15,000
<i>Taxes &amp; Assessments</i>	729,902	750,076	1,051,000	1,353,600
<i>Transfers</i>	1,050,000	921,610	885,000	810,000
<b>Total Revenue</b>	<b>1,958,185</b>	<b>1,958,108</b>	<b>1,986,000</b>	<b>2,178,600</b>
<i>Personnel</i>	1,671,762	1,798,588	1,986,000	2,178,600
<b>Total Expenditures</b>	<b>1,671,762</b>	<b>1,798,588</b>	<b>1,986,000</b>	<b>2,178,600</b>

# Special Revenue Summaries by Category

	2012 Actual	2013 Actual	2014 Budget	2015 Budget
<b>FIRE EQUIPMENT RESERVE</b>				
<i>Beginning Cash Balance</i>	347,223	285,245	286,770	250,000
<i>Taxes &amp; Assessments</i>	53,947	54,748	222,808	150,646
<i>Use of Money &amp; Property</i>	1,033	232	300	268
<i>Transfers</i>	100,000	200,000	-	-
<b>Total Revenue</b>	<b>502,203</b>	<b>540,224</b>	<b>509,878</b>	<b>400,914</b>
<i>Other Charges</i>	-	-	152,629	186,023
<i>Capital Outlay</i>	86,113	19,776	152,000	15,000
<i>Debt Service</i>	130,846	119,447	205,249	199,891
<b>Total Expenditures</b>	<b>216,959</b>	<b>139,223</b>	<b>509,878</b>	<b>400,914</b>
<b>FIRE PENSION K.P. &amp; F.</b>				
<i>Beginning Cash Balance</i>	256,665	137,419	50,000	30,000
<i>Taxes &amp; Assessments</i>	82,901	82,362	525,000	675,000
<i>Transfers</i>	450,000	609,900	335,000	300,000
<b>Total Revenue</b>	<b>789,566</b>	<b>829,682</b>	<b>910,000</b>	<b>1,005,000</b>
<i>Personnel</i>	652,147	726,593	910,000	1,005,000
<b>Total Expenditures</b>	<b>652,147</b>	<b>726,593</b>	<b>910,000</b>	<b>1,005,000</b>
<b>GENERAL IMPROVEMENT</b>				
<i>Beginning Cash Balance</i>	117,206	108,283	55,000	25,000
<i>Taxes &amp; Assessments</i>	-	-	-	-
<i>Use of Money &amp; Property</i>	403	73	-	-
<i>Transfers</i>	50,000	-	138,905	25,000
<b>Total Revenue</b>	<b>167,610</b>	<b>108,356</b>	<b>193,905</b>	<b>50,000</b>
<i>Contractual</i>	-	-	118,655	-
<i>Capital Outlay</i>	46,610	-	75,250	50,000
<i>Transfers</i>	12,717	47,392	-	-
<b>Total Expenditures</b>	<b>59,327</b>	<b>47,392</b>	<b>193,905</b>	<b>50,000</b>
<b>INDUSTRIAL PROMOTION</b>				
<i>Beginning Cash Balance</i>	233,626	291,537	50,000	180,000
<i>Taxes &amp; Assessments</i>	65	49	-	-
<i>Use of Money &amp; Property</i>	90,520	40,324	45,000	30,200
<i>Contributions &amp; Other Rev</i>	29,143	1,484	-	-
<b>Total Revenue</b>	<b>353,354</b>	<b>333,394</b>	<b>95,000</b>	<b>210,200</b>
<i>Contractual</i>	52,392	80,868	65,522	66,402
<i>Other Charges</i>	9,425	19,498	29,478	143,798
<i>Transfers</i>	-	-	-	-
<b>Total Expenditures</b>	<b>61,817</b>	<b>100,365</b>	<b>95,000</b>	<b>210,200</b>
<b>LIBRARY</b>				
<i>Beginning Cash Balance</i>	-	-	-	-
<i>Taxes &amp; Assessments</i>	2,049,211	2,171,655	2,220,839	2,231,000
<i>Use of Money &amp; Property</i>	145	11	-	-
<i>Transfers</i>	-	-	-	-
<b>Total Revenue</b>	<b>2,049,355</b>	<b>2,171,666</b>	<b>2,220,839</b>	<b>2,231,000</b>
<i>Contractual</i>	2,049,355	2,155,570	2,220,839	2,231,000
<b>Total Expenditures</b>	<b>2,049,355</b>	<b>2,155,570</b>	<b>2,220,839</b>	<b>2,231,000</b>
<b>Library Employee Benefit</b>				
<i>Beginning Cash Balance</i>	-	-	-	-
<i>Taxes &amp; Assessments</i>	432,569	469,087	494,159	530,000
<i>Use of Money &amp; Property</i>	30	2	-	-
<i>Transfers</i>	-	-	-	-
<b>Total Revenue</b>	<b>432,599</b>	<b>469,089</b>	<b>494,159</b>	<b>530,000</b>
<i>Contractual</i>	432,599	465,088	494,159	530,000
<b>Total Expenditures</b>	<b>432,599</b>	<b>465,088</b>	<b>494,159</b>	<b>530,000</b>

# Special Revenue Summaries by Category

	2012 Actual	2013 Actual	2014 Budget	2015 Budget
<b>PARK DEVELOPMENT</b>				
<i>Beginning Cash Balance</i>	-	25,038	25,000	80,000
<i>Use of Money &amp; Property</i>	38	50	-	-
<i>Transfers</i>	25,000	75,000	75,000	20,000
<b>Total Revenue</b>	<b>25,038</b>	<b>100,088</b>	<b>100,000</b>	<b>100,000</b>
<i>Other Charges</i>	-	-	25,000	-
<i>Capital Outlay</i>	-	2,300	75,000	100,000
<i>Transfers</i>	-	-	-	-
<b>Total Expenditures</b>	-	<b>2,300</b>	<b>100,000</b>	<b>100,000</b>
<b>SALES TAX</b>				
<i>Beginning Cash Balance</i>	349,895	689,007	200,000	19,241
<i>Other Local Taxes</i>	5,300,111	5,276,455	5,348,986	5,331,174
<b>Total Revenue</b>	<b>5,650,007</b>	<b>5,965,462</b>	<b>5,548,986</b>	<b>5,350,415</b>
<i>Transfers</i>	4,961,000	5,726,454	5,548,986	5,350,415
<b>Total Expenditures</b>	<b>4,961,000</b>	<b>5,726,454</b>	<b>5,548,986</b>	<b>5,350,415</b>
<b>SPECIAL ALCOHOL PROGRAMS</b>				
<i>Beginning Cash Balance</i>	197,835	184,514	50,000	160,000
<i>Taxes &amp; Assessments</i>	418,440	435,378	405,000	410,410
<i>Use of Money &amp; Property</i>	312	91	400	250
<i>Contributions &amp; Other Rev</i>	7,706	6,772	2,000	500
<b>Total Revenue</b>	<b>624,294</b>	<b>626,756</b>	<b>457,400</b>	<b>571,160</b>
<i>Contractual</i>	-	-	17,038	100,162
<i>Commodities</i>	121	146	200	150
<i>Grants</i>	439,658	429,566	440,162	470,848
<b>Total Expenditures</b>	<b>439,779</b>	<b>429,712</b>	<b>457,400</b>	<b>571,160</b>
<b>SPECIAL PARKS &amp; RECREATION</b>				
<i>Beginning Cash Balance</i>	772,857	705,539	600,000	600,000
<i>Taxes &amp; Assessments</i>	418,440	435,378	405,000	409,050
<i>Use of Money &amp; Property</i>	2,066	515	600	600
<i>Contributions &amp; Other/Misc</i>	-	2,937	-	-
<i>Donations</i>	-	5,000	-	-
<i>Contributions &amp; Other Rev</i>	16,901	-	-	-
<i>Transfers</i>	-	197	-	-
<b>Total Revenue</b>	<b>1,210,263</b>	<b>1,149,566</b>	<b>1,005,600</b>	<b>1,009,650</b>
<i>Contractual</i>	464	41	-	-
<i>Other Charges</i>	-	-	556,735	744,612
<i>Capital Outlay</i>	392,402	405,382	307,000	181,100
<i>Debt Service</i>	8,915	8,915	8,915	-
<i>Transfers</i>	102,944	17,849	132,950	83,938
<b>Total Expenditures</b>	<b>504,724</b>	<b>432,187</b>	<b>1,005,600</b>	<b>1,009,650</b>
<b>SPECIAL STREET &amp; HIGHWAY</b>				
<i>Beginning Cash Balance</i>	784,066	667,093	331,000	310,000
<i>From Other Agencies</i>	1,521,619	1,531,923	1,541,000	1,541,000
<i>Use of Money &amp; Property</i>	3,247	959	-	-
<i>Contributions &amp; Other Rev</i>	15,547	-	-	-
<i>Transfers</i>	12,717	150,000	-	-
<b>Total Revenue</b>	<b>2,337,197</b>	<b>2,349,975</b>	<b>1,872,000</b>	<b>1,851,000</b>
<i>Personnel</i>	91,906	84,407	33,300	35,100
<i>Contractual</i>	14,418	2,389	221,062	113,800
<i>Commodities</i>	103,740	117,357	195,000	195,000
<i>Capital Outlay</i>	1,056,175	1,282,888	1,254,867	1,304,600
<i>Debt Service</i>	22,834	22,834	-	-
<i>Transfers</i>	381,031	169,200	167,771	202,500
<b>Total Expenditures</b>	<b>1,670,103</b>	<b>1,679,075</b>	<b>1,872,000</b>	<b>1,851,000</b>

# Special Revenue Summaries by Category

	2012 Actual	2013 Actual	2014 Budget	2015 Budget
<b>SPECIAL SUNSET ZOO</b>				
<i>Beginning Cash Balance</i>	83,315	108,064	135,000	175,000
<i>Service &amp; Sales</i>	257,326	352,803	462,100	485,000
<i>Use of Money &amp; Property</i>	347	92	-	-
<i>Contributions &amp; Other Rev</i>	39,333	7,584	28,500	26,000
<b>Total Revenue</b>	<b>380,320</b>	<b>468,543</b>	<b>625,600</b>	<b>686,000</b>
<i>Personnel</i>	145,209	211,704	234,850	283,360
<i>Contractual</i>	26,984	57,414	30,600	73,000
<i>Commodities</i>	40,605	48,675	49,700	58,250
<i>Other Charges</i>	38	-	247,050	241,640
<i>Capital Outlay</i>	-	-	35,000	-
<i>Transfers</i>	59,420	29,711	28,400	29,750
<b>Total Expenditures</b>	<b>272,256</b>	<b>347,503</b>	<b>625,600</b>	<b>686,000</b>
<b>TOURISM &amp; CONVENTION PROMOTION</b>				
<i>Beginning Cash Balance</i>	244,429	69,398	60,000	77,881
<i>Taxes &amp; Assessments</i>	1,091,200	1,234,117	1,225,197	1,234,861
<b>Total Revenue</b>	<b>1,335,629</b>	<b>1,303,515</b>	<b>1,285,197</b>	<b>1,312,742</b>
<i>Contractual</i>	927,231	1,029,565	1,035,998	940,661
<i>Other Charges</i>	-	-	45,000	90,000
<i>Transfers</i>	339,000	196,069	204,199	282,081
<b>Total Expenditures</b>	<b>1,266,231</b>	<b>1,225,634</b>	<b>1,285,197</b>	<b>1,312,742</b>
<b>RILEY COUNTY POLICE DEPARTMENT</b>				
<i>Beginning Cash Balance</i>	91,029	228,356	50,000	481,520
<i>Taxes &amp; Assessments</i>	13,191,826	14,397,754	14,392,980	14,648,168
<i>Fines</i>	-	-	6,700	5,000
<i>Transfers</i>	-	-	-	-
<b>Total Revenue</b>	<b>13,282,856</b>	<b>14,626,110</b>	<b>14,449,680</b>	<b>15,134,688</b>
<i>Contractual</i>	13,054,500	14,144,590	14,449,680	15,134,688
<b>Total Expenditures</b>	<b>13,054,500</b>	<b>14,144,590</b>	<b>14,449,680</b>	<b>15,134,688</b>
<b>CAPITAL IMPROVEMENT RESERVE FUND</b>				
<i>Beginning Cash Balance</i>	2,610,624	1,865,442	1,866,442	1,730,000
<i>Use of Money &amp; Property</i>	7,997	1,253	-	1,200
<i>Contributions &amp; Other Rev</i>	-	-	-	-
<b>Total Revenue</b>	<b>2,618,621</b>	<b>1,866,695</b>	<b>1,866,442</b>	<b>1,731,200</b>
<i>Other Charges</i>	-	-	66,442	-
<i>Capital Outlay</i>	9,831	-	-	-
<i>Transfers</i>	743,348	-	1,800,000	1,731,200
<b>Total Expenditures</b>	<b>753,179</b>	<b>-</b>	<b>1,866,442</b>	<b>1,731,200</b>
<b>DOWNTOWN REDEVELOPMENT TIF</b>				
<i>Beginning Cash Balance</i>	79,743	82,810	-	-
<i>Sales &amp; Other Local Taxes</i>	1,454,912	1,889,643	2,331,405	2,135,792
<b>Total Revenue</b>	<b>1,534,654</b>	<b>1,972,453</b>	<b>2,331,405</b>	<b>2,135,792</b>
<i>Other Charges</i>	1,451,844	1,893,728	2,331,405	2,135,792
<b>Total Expenditures</b>	<b>1,451,844</b>	<b>1,893,728</b>	<b>2,331,405</b>	<b>2,135,792</b>
<b>Total of All Revenues</b>	<b>46,969,655</b>	<b>48,264,761</b>	<b>43,136,316</b>	<b>43,463,752</b>
<b>Total of All Expenditures</b>	<b>\$ 32,350,848</b>	<b>\$ 35,243,307</b>	<b>\$ 43,136,316</b>	<b>\$ 43,463,752</b>

# City University

*This fund was created when Kansas State University (KSU) was annexed into the City on July 3, 1994. The purpose of the fund is to provide resources for public improvement projects which are mutually beneficial to the City and Kansas State University. Each year the University undertakes a significant on-campus process to solicit input from students, faculty, and staff to propose a list of recommended projects which place emphasis on economic development, safety, and infrastructure issues. Projects approved by the governing body will be budgeted from this fund and will be included in the six year capital improvement program. Transfers are made from the General Fund to finance all budgeted expenditures. These transfers are possible because of the additional City/County sales taxes and franchise fees available from the annexation of KSU.*

## Sources of Income

This function is funded by both City and County sales taxes and franchise fees generated on campus due to the annexation of KSU on July 3, 1994.

## Expenditures

Monies transferred to this fund from the General Fund are used to complete projects which are beneficial to the City and Kansas State University. Capital Improvement Program projects and equipment related to this fund requiring debt financing are paid through the Bond & Interest Fund; the City University Fund transfers monies to the Bond & Interest Fund to make the payments.

Revenues				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
300.00-00 BEGINNING FUND BALANCE	123,954	18,322	-	-
<b>TAXES &amp; ASSESSMENTS</b>				
318.60-10 ELECTRIC & GAS	416,719	434,000	434,000	440,708
318.60-20 TELECOMMUNICATIONS	3,400	3,000	3,000	3,000
318.60-30 CABLE	10,000	10,500	10,500	10,500
	<b>430,119</b>	<b>447,500</b>	<b>447,500</b>	<b>454,208</b>
<b>TRANSFERS</b>				
391.10-00 TRANSFER FROM GENERAL FUND	141,249	146,800	187,350	163,792
391.14-00 TRANSFER FROM SPECIAL REVENUE	-	-	-	-
	<b>141,249</b>	<b>146,800</b>	<b>187,350</b>	<b>163,792</b>
<b>TOTAL REVENUE</b>	<b>695,322</b>	<b>612,622</b>	<b>634,850</b>	<b>618,000</b>

Expenditures				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
<b>CAPITAL OUTLAY</b>				
415.75-55 CITY/UNIVERSITY SUPPORT	627,000	557,945	634,850	618,000
	<b>627,000</b>	<b>557,945</b>	<b>634,850</b>	<b>618,000</b>
<b>TRANSFERS</b>				
415.90-20 TRANSFER TO DEBT SERVICE	50,000	-	-	-
	<b>50,000</b>	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>677,000</b>	<b>557,945</b>	<b>634,850</b>	<b>618,000</b>

## 2015 Capital Improvement Projects and Equipment

415.75-55	CU027P	SAFETY IMPROVEMENTS ON DENISON BETWEEN CLAFLIN & COLLEGE HEIGHTS RD	248,000
415.75-55	CU028P	CITY PARK/AGGIEVILLE PARKING LOT PROJECT	218,000
415.75-55	CU029P	TRIANGLE PARK IMPROVEMENTS	45,000
415.75-55	CU015P	INTERSECTION IMPROVEMENTS AT 17TH & ANDERSON AVE, BLUEMONT & N. MANHATTAN AVE	107,000
<b>TOTAL CIP BUDGET IMPACT</b>			<b>618,000</b>

# Aggieville Business Improvement District

*Revenues supporting this fund are derived from a fee paid by Aggieville businesses within the established district. The fees are collected annually and are paid directly to the City. This fund was established in 1981 under provisions of Kansas Statute 12-1781 through 12-1795 under the Business Improvement District Act.*

**Sources of Income**

The Aggieville Business Improvement District Fund is supported by an assessment to business owners in the Aggieville area.

**Expenditures**

Expenditures from this fund are authorized for beautification of the Aggieville Business Improvement District, the upkeep of public facilities, promotional activities, and other services needed by the Aggieville Business Improvement District that are not performed on a city-wide basis.

Revenues				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
300.00-00 BEGINNING FUND BALANCE	157	72	-	-
<b>TAXES &amp; ASSESSMENTS</b>				
311.60-20 AGGIEVILLE BUSINESS FEES	49,425	49,333	61,110	61,500
	<b>49,425</b>	<b>49,333</b>	<b>61,110</b>	<b>61,500</b>
<b>TOTAL REVENUE</b>	<b>49,582</b>	<b>49,406</b>	<b>61,110</b>	<b>61,500</b>
Expenditures				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
<b>CONTRACTUAL SERVICES</b>				
447.33-00 CONTRACTED SERVICES	47,773	47,637	59,310	59,700
447.41-10 GAS & ELECTRICITY	236	251	300	300
	<b>48,009</b>	<b>47,888</b>	<b>59,610</b>	<b>60,000</b>
<b>TRANSFERS</b>				
447.90-10 TRANSFER TO GENERAL FUND	1,500	1,500	1,500	1,500
	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>TOTAL EXPENDITURES</b>	<b>49,509</b>	<b>49,388</b>	<b>61,110</b>	<b>61,500</b>

# Downtown Business Improvement District

*Revenues supporting this fund are derived from a fee paid by downtown businesses within the established district. The fees are collected semi-annually and are paid directly to the City. This fund was established in 1981 under the provisions of Kansas Statute 12-1781 through 12-1795 under the Business Improvement District Act.*

## Sources of Income

The Downtown Business Improvement District Fund is supported by an assessment to business owners in the downtown area.

## Expenditures

Expenditures from this fund are authorized for beautification of the Downtown Business Improvement District, the upkeep of public facilities, promotional activities, and other services needed by the district that are not performed on a city-wide basis.

Revenues				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
300.00-00 BEGINNING FUND BALANCE	610	302	-	-
<b>TAXES &amp; ASSESSMENTS</b>				
311.60-10 DOWNTOWN BUSINESS FEES	63,738	63,654	70,845	70,500
	<b>63,738</b>	<b>63,654</b>	<b>70,845</b>	<b>70,500</b>
<b>CONTRIBUTIONS &amp; OTHER REVENUE</b>				
372.00-00 CONTRIBUTIONS & OTHER/MISC	8	-	-	-
	<b>8</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>64,356</b>	<b>63,956</b>	<b>70,845</b>	<b>70,500</b>

Expenditures				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
<b>CONTRACTUAL SERVICES</b>				
448.33-00 CONTRACTED SERVICES	62,554	61,884	69,345	68,500
	<b>62,554</b>	<b>61,884</b>	<b>69,345</b>	<b>68,500</b>
<b>TRANSFERS</b>				
448.90-10 TRANSFER TO GENERAL FUND	1,500	1,500	1,500	2,000
	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>2,000</b>
<b>TOTAL EXPENDITURES</b>	<b>64,054</b>	<b>63,384</b>	<b>70,845</b>	<b>70,500</b>



# Economic Development Opportunity

*On November 8, 1994, the citizens approved a 0.5% city sales tax that sunset on December 31, 1998. The proceeds were used to create self-sustaining programs and job creation administered by an appointed board, the Manhattan Economic Development Fund Advisory Board (MEDOFAB) in accordance with City Resolution 051695-C. In November 2002, the voters of Riley County approved a county-wide sales tax in accordance with City Resolution 090302-C. On November 6, 2012, voters again renewed the sales tax in accordance with City Resolution 082112-E. The funds will be used for economic development incentives, infrastructure projects, and property tax relief.*

## Sources of Income

The MEDOFAB division of this fund was supported by a 0.5% city sales tax that expired December 1998. Those funds will be expended at the end of 2012. The RICOED division is supported by the city's portion of a countywide 0.5% sales tax approved by voters in November 2002. This sales tax became effective upon the expiration of the previous countywide sales tax, which was imposed for the construction of the Law Enforcement Center. On November 6, 2012 the voters decided to renew the sales tax during the general election for an additional ten years. The City Commission has committed to use the funds for economic development initiatives including traditional incentives, infrastructure projects, and property tax relief.

## Expenditures

Economic development monies fund business incentives, grants, loans, land and building investments to bring economic development to Manhattan. A major development initiative that has received assistance through this fund is the KSU Institute for Commercialization (KSU-IC), formerly known as the National Institute for Strategic Technology Acquisition and Commercialization (NISTAC). Another major initiative was to assist in providing funds for the National Bio and Agro-Defense Facility (NBAF), which is relocating here from the current facilities in Plum Island, New York.

		<b>Revenues</b>			
		<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>
300.00-00	BEGINNING FUND BALANCE	6,957,153	8,865,943	4,461,471	4,220,003
<b>6400 - MEDOFAB</b>					
<b>TAXES &amp; ASSESSMENTS</b>					
362.01-00	INVESTMENT INTEREST	530	336	268	1,305
362.10-00	DIVIDEND DISTRIBUTIONS	119,751	53,646	-	30,000
		<b>120,281</b>	<b>53,982</b>	<b>268</b>	<b>31,305</b>
<b>OTHER FINANCING SOURCES</b>					
394.00-00	PROCEEDS FROM LOANS	66,000	-	-	-
		<b>66,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL MEDOFAB REVENUE</b>		<b>186,281</b>	<b>53,982</b>	<b>268</b>	<b>31,305</b>
<b>6500 - RICOED 2002</b>					
<b>TAXES &amp; ASSESSMENTS</b>					
318.10-20	RILEY COUNTY SALES TAX	2,598,494	439,047	-	-
318.15-20	RILEY COUNTY USE TAX	259,572	43,253	-	-
		<b>2,858,066</b>	<b>482,301</b>	<b>-</b>	<b>-</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
362.01-00	INVESTMENT INTEREST	24,393	5,450	7,156	5,135
		<b>24,393</b>	<b>5,450</b>	<b>7,156</b>	<b>5,135</b>
<b>CONTRIBUTIONS &amp; OTHER REVENUE</b>					
372.00-00	CONTRIBUTIONS & OTHER/MISC	882,752	162,421	155,700	155,700
		<b>882,752</b>	<b>162,421</b>	<b>155,700</b>	<b>155,700</b>
<b>TRANSFERS</b>					
391.21-00	TRANSFER FROM CAPITAL PROJECT	-	33,611	-	-
		<b>-</b>	<b>33,611</b>	<b>-</b>	<b>-</b>
<b>TOTAL RICOED 2002 REVENUE</b>		<b>3,765,211</b>	<b>683,783</b>	<b>162,856</b>	<b>160,835</b>

# Economic Development Opportunity

Revenues				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
<b>6600 - RICOED 2012</b>				
<b>TAXES &amp; ASSESSMENTS</b>				
318.10-20 RILEY COUNTY SALES TAX	-	1,000,130	1,690,000	1,638,322
318.15-20 RILEY COUNTY USE TAX	-	95,097	101,326	172,926
	-	<b>1,095,228</b>	<b>1,791,326</b>	<b>1,811,248</b>
<b>USE OF MONEY &amp; PROPERTY</b>				
362.01-00 INVESTMENT INTEREST	-	159	1,499	2,000
	-	<b>159</b>	<b>1,499</b>	<b>2,000</b>
<b>TOTAL RICOED 2012 REVENUE</b>	<b>-</b>	<b>1,095,387</b>	<b>1,792,825</b>	<b>1,813,248</b>
<b>TOTAL REVENUE</b>	<b>10,908,645</b>	<b>10,699,095</b>	<b>6,417,420</b>	<b>6,225,391</b>
Expenditures				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
<b>6400 - MEDOFAB</b>				
<b>CONTRACTUAL SERVICES</b>				
481.35-00 ECONOMIC DEVELOPMENT	-	54,000	109,500	59,500
481.35-10 UNEXPENDED PROGRAM BUDGET	-	-	25,001	624,299
	-	<b>54,000</b>	<b>134,501</b>	<b>683,799</b>
<b>TOTAL MEDOFAB EXPENDITURES</b>	<b>-</b>	<b>54,000</b>	<b>134,501</b>	<b>683,799</b>
<b>6500 - RICOED 2002</b>				
<b>PERSONNEL SERVICES</b>				
481.11-01 ADMINISTRATIVE-FULL TIME	36,068	-	-	-
481.18-15 CELL PHONE ALLOWANCE	13	-	-	-
481.25-00 VEHICLE ALLOWANCE	923	-	-	-
	<b>37,004</b>	-	-	-
<b>CONTRACTUAL SERVICES</b>				
481.35-00 ECONOMIC DEVELOPMENT	777,570	383,600	850,000	500,000
481.35-10 UNEXPENDED PROGRAM BUDGET	-	-	2,099,470	1,433,546
	<b>777,570</b>	<b>383,600</b>	<b>2,949,470</b>	<b>1,933,546</b>
<b>OTHER CHARGES</b>				
481.65-25 ASSESSMENT FEE	54,535	54,535	54,535	54,535
481.65-66 RILEY COUNTY TAX SHARE	286,378	-	-	-
481.65-99 OTHER CHARGES	4,000	-	-	-
	<b>344,913</b>	<b>54,535</b>	<b>54,535</b>	<b>54,535</b>
<b>TRANSFERS</b>				
481.90-10 TRANSFER TO GENERAL FUND	10,000	-	-	-
481.90-15 TRANSFER TO SPECIAL REVENUE	109,052	150,000	-	-
481.90-20 TRANSFER TO DEBT SERVICE	689,163	741,231	736,763	740,263
481.90-25 TRANSFER TO CAP PROJECT	75,000	1,643,919	-	-
	<b>883,215</b>	<b>2,535,150</b>	<b>736,763</b>	<b>740,263</b>
<b>TOTAL RICOED 2002 EXPENDITURES</b>	<b>2,042,702</b>	<b>2,973,285</b>	<b>3,740,768</b>	<b>2,728,344</b>

# Economic Development Opportunity

Expenditures					
2012 Actual    2013 Actual    2014 Budget    2015 Budget					
<b>6600 - RICOED 2012</b>					
<b>CONTRACTUAL SERVICES</b>					
481.35-00	ECONOMIC DEVELOPMENT	-	125,000	401,780	419,780
481.35-10	UNEXPENDED PROGRAM BUDGET	-	-	1,730,602	1,278,918
481.49-05	PROFESSIONAL DUES & MEMBERSHIPS	-	8,080	-	-
		-	<b>133,080</b>	<b>2,132,382</b>	<b>1,698,698</b>
<b>COMMODITIES - CIP</b>					
481.70-10	LAND & LAND IMPROVEMENTS	-	-	-	32,000
		-	-	-	<b>32,000</b>
<b>CAPITAL OUTLAY</b>					
481.73-10	OPERATING & MAINTENANCE EQUIPMENT	-	-	-	60,000
481.73-25	OFFICE EQUIPMENT	-	-	-	19,000
481.73-30	PROTECTIVE EQUIPMENT	-	-	-	23,000
		-	-	-	<b>102,000</b>
<b>DEBT SERVICE</b>					
481.85-01	LEASE PURCHASE / PRINCIPAL	-	-	-	62,358
481.85-02	LEASE PURCHASE / INTEREST	-	-	-	34,750
		-	-	-	<b>97,108</b>
<b>TRANSFERS</b>					
481.90-10	TRANSFER TO GENERAL FUND	-	-	-	100,000
481.90-20	TRANSFER TO DEBT SERVICE	-	-	139,069	135,741
481.90-25	TRANSFER TO CAP PROJECT	-	98,224	270,700	647,701
		-	<b>98,224</b>	<b>409,769</b>	<b>883,442</b>
<b>TOTAL RICOED 2012 EXPENDITURES</b>		-	<b>231,304</b>	<b>2,542,151</b>	<b>2,813,248</b>
<b>TOTAL EXPENDITURES</b>		<b>2,042,702</b>	<b>3,258,588</b>	<b>6,417,420</b>	<b>6,225,391</b>

## 2015 Capital Improvement Projects and Equipment

481.70-10	CP142P	ROSE GARDEN FOUNTAIN RECONDITION	32,000
481.73-10	TR004E	REPLACE 2005 SIGN CUTTER/PLOTTER	25,000
481.73-10	FR020E	LAPTOP COMPUTER FOR ALL FIRE ENGINES	35,000
481.73-25	EN040E	LIDAR UPDATE PLUS SOFTWARE UPDATE	4,000
481.73-25	FR036E	PLOTTER	15,000
481.73-30	FR011E	REPLACE CIVIL DEFENSE/STORM WARNING SIREN	23,000
481.85-00	FR007E	REPLACE 1995 PUMPER TRUCK	80,940
481.85-00	TR008E	MOUNTED PAINT STRIPER (2006)	16,168

**TOTAL CIP BUDGET IMPACT** **231,108**

## 2015 Lease Purchase Payments

481.85-00	FR007E	REPLACE 1995 PUMPER TRUCK	80,940
481.85-00	TR008E	MOUNTED PAINT STRIPER (2006)	16,168

**TOTAL LEASE PURCHASE IMPACT** **97,108**

# Economic Development Opportunity

## 2015 Transfers

481.90-20	CORPORATE TECHNOLOGY PARK SPECIAL ASSESSMENTS	97,809
481.90-20	EUREKA ADDITION	37,931
481.90-20	KSU INNOVATION CENTER BUILDING	740,263
<b>TOTAL TRANSFER TO DEBT SERVICE</b>		<b>876,004</b>
481.90-25	AIRPORT TERMINAL DESIGN	43,700
481.90-25	NORTH MANHATTAN PHASE I	592,751
481.90-25	AIRPORT GA SITE DEVELOPMENT	7,500
481.90-25	AIRPORT MILITARY ENTRANCE	2,719
481.90-25	AIRPORT ROAD	1,031
<b>TOTAL TRANSFER TO CAPITAL PROJECT</b>		<b>647,701</b>

# Employee Benefit Contribution

*City Ordinance No. 3701 establishes the Employee Benefit Contribution Fund as authorized by Kansas Statute 12-16,102. Transfers from this fund are made monthly to the State of Kansas as the City's contribution to the public employees' retirement fund.*

## Sources of Income

The Employee Benefit Contribution Fund is supported by property taxes, delinquent taxes, motor vehicle taxes, and sales taxes.

## Expenditures

Ordinance No. 3701 permits unemployment, KPERS, social security, and workers' compensation costs to be paid from this fund. All employee benefit costs remain outside the City aggregate mill levy limit.

Revenues				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
300.00-00 BEGINNING FUND BALANCE	178,283	286,422	50,000	15,000
<b>TAXES &amp; ASSESSMENTS</b>				
311.10-00 AD VALOREM	672,060	679,807	989,198	1,266,259
311.40-00 DELINQUENT / AD VALOREM	8,526	12,790	8,000	8,000
311.50-00 MOTOR VEHICLE TAX	49,316	57,479	53,802	79,341
	<b>729,902</b>	<b>750,076</b>	<b>1,051,000</b>	<b>1,353,600</b>
<b>TRANSFERS</b>				
391.13-00 SALES TAX TRANSFER	1,050,000	921,610	885,000	810,000
	<b>1,050,000</b>	<b>921,610</b>	<b>885,000</b>	<b>810,000</b>
<b>TOTAL REVENUE</b>	<b>1,958,185</b>	<b>1,958,108</b>	<b>1,986,000</b>	<b>2,178,600</b>
Expenditures				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
<b>PERSONNEL SERVICES</b>				
552.28-00 BENEFITS-ADMINISTRATION FEES	7,169	6,568	7,000	7,000
570.21-01 FICA	654,547	677,173	731,000	765,000
570.21-02 MEDICARE	200,777	213,103	229,000	240,000
570.22-01 KPERS	782,631	873,634	988,000	1,135,600
570.23-00 BENEFITS-UNEMPLOYMENT	26,639	28,110	31,000	31,000
	<b>1,671,762</b>	<b>1,798,588</b>	<b>1,986,000</b>	<b>2,178,600</b>
<b>TOTAL EXPENDITURES</b>	<b>1,671,762</b>	<b>1,798,588</b>	<b>1,986,000</b>	<b>2,178,600</b>

# Fire Equipment Reserve

The City has established a Fire Equipment Reserve Fund, by ordinance, under the provisions outlined by Kansas Statute 12-110b. The purpose of this fund is to purchase equipment utilized by the Fire Department. Under law this fund may not exceed two (2) mills per year. Expenditures from this fund go to finance fire equipment and vehicles which have been approved in the Capital Improvement Program.

## Sources of Income

The Fire Equipment Reserve Fund is supported by taxes, including property taxes, motor vehicle taxes, and sales taxes as well as investment income.

## Expenditures

Along with funding Capital Improvement Program projects and equipment, the monies from this fund are used to cover other expenses related to the fire department. Large purchases such as fire trucks are financed through lease purchasing and paid from the Fire Equipment Reserve Fund. The CIP Equipment that has been funded from this fund includes vehicles, lawn equipment, building expenses, and thermal imaging cameras.

Revenues				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
300.00-00 BEGINNING FUND BALANCE	347,223	285,245	286,770	250,000
<b>TAXES &amp; ASSESSMENTS</b>				
311.10-00 AD VALOREM	48,653	49,374	218,900	133,089
311.40-00 DELINQUENT / AD VALOREM	843	1,123	-	-
311.50-00 MOTOR VEHICLE TAX	4,451	4,251	3,908	17,557
	<b>53,947</b>	<b>54,748</b>	<b>222,808</b>	<b>150,646</b>
<b>USE OF MONEY &amp; PROPERTY</b>				
362.01-00 INVESTMENT INTEREST	1,033	232	300	268
	<b>1,033</b>	<b>232</b>	<b>300</b>	<b>268</b>
<b>TRANSFERS</b>				
391.13-00 SALES TAX TRANSFER	100,000	200,000	-	-
	<b>100,000</b>	<b>200,000</b>	-	-
<b>TOTAL REVENUE</b>	<b>502,203</b>	<b>540,224</b>	<b>509,878</b>	<b>400,914</b>
Expenditures				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
<b>OTHER CHARGES</b>				
423.66-00 CASH RESERVES	-	-	152,629	186,023
	-	-	<b>152,629</b>	<b>186,023</b>
<b>CAPITAL OUTLAY</b>				
423.73-10 OPERATING & MAINTENANCE EQUIPMENT	34,285	1,176	90,000	15,000
423.73-30 PROTECTIVE EQUIPMENT	-	18,600	20,000	-
423.74-00 MOTOR VEHICLES	51,828	-	42,000	-
	<b>86,113</b>	<b>19,776</b>	<b>152,000</b>	<b>15,000</b>
<b>DEBT SERVICE</b>				
423.85-01 LEASE PURCHASE / PRINCIPAL	130,846	119,447	205,249	171,056
423.85-02 LEASE PURCHASE / INTEREST	-	-	-	28,835
	<b>130,846</b>	<b>119,447</b>	<b>205,249</b>	<b>199,891</b>
<b>TOTAL EXPENDITURES</b>	<b>216,959</b>	<b>139,223</b>	<b>509,878</b>	<b>400,914</b>

## 2015 Capital Improvement Projects and Equipment

423.73-10 FR034E REPLACE 1994 ZODIAC BOAT				15,000
<b>TOTAL CIP BUDGET IMPACT</b>				<b>15,000</b>

# Fire Equipment Reserve

## 2015 Lease Purchase Payments and Transfers to Other Funds

423.85-00	FR818E	REPLACE PUMPER LADDER TRUCK, 8 OUT OF 10 PAYMENTS	82,282
423.85-00	FR028E	NEW PAGERS, RADIOS, DUE TO FEDERAL REQUIREMENTS (FCC), 4 OUT OF 10 PAYMENTS	35,197
423.85-00	FR005E	REPLACE 1992 EXISITING SCBA, BOTTLES & MASKS - PHASE 1, 2 OUT OF 5 PAYMENTS	82,412
<b>TOTAL LEASE PURCHASE DEBT PAYMENT</b>			<b>199,891</b>

# Fire Pension K. P. & F.

*Kansas Statute 74-4947, et.seq., provides for the retirement of Kansas police and firemen. This law authorizes each employer to annually levy a tax which is in addition to all other taxes that a municipality is authorized to levy. City firefighters contribute 7% of their annual salary to the retirement program.*

**Sources of Income**

The Fire Pension K. P. & F. Fund is supported by property taxes, delinquent taxes, motor vehicle taxes, and sales taxes.

**Expenditures**

Transfers from this fund are made monthly to the State of Kansas as the City's contribution to the public fire employees' retirement fund.

Revenues				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
300.00-00 BEGINNING FUND BALANCE	256,665	137,419	50,000	30,000
<b>TAXES &amp; ASSESSMENTS</b>				
311.10-00 AD VALOREM	73,198	74,060	518,639	632,401
311.40-00 DELINQUENT / AD VALOREM	1,500	1,915	500	1,000
311.50-00 MOTOR VEHICLE TAX	8,204	6,388	5,861	41,599
	<b>82,901</b>	<b>82,362</b>	<b>525,000</b>	<b>675,000</b>
<b>TRANSFERS</b>				
391.13-00 SALES TAX TRANSFER	450,000	609,900	335,000	300,000
	<b>450,000</b>	<b>609,900</b>	<b>335,000</b>	<b>300,000</b>
<b>TOTAL REVENUE</b>	<b>789,566</b>	<b>829,682</b>	<b>910,000</b>	<b>1,005,000</b>

Expenditures				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
<b>PERSONNEL SERVICES</b>				
424.22-02 FIRE PENSION-KANSAS POLICE & FIRE	652,147	726,593	910,000	1,005,000
	<b>652,147</b>	<b>726,593</b>	<b>910,000</b>	<b>1,005,000</b>
<b>TOTAL EXPENDITURES</b>	<b>652,147</b>	<b>726,593</b>	<b>910,000</b>	<b>1,005,000</b>



# General Improvement

*The General Improvement Fund is authorized under Kansas Statutes to provide "...for the cost of general improvements or the City's share of the cost of special improvements..." Revenue for this fund is derived from a property tax that cannot exceed three (3) mills. Examples of "improvements" funded from this special revenue fund are improvements to street lights and street lighting systems, parks, playgrounds, and recreational facilities, vehicle and pedestrian bridges, overpasses, and tunnels.*

## Sources of Income

This fund is supported by property taxes when levied along with sales tax transfers and investment income when available.

## Expenditures

The City of Manhattan's primary use of this fund focuses on the improvement of paving and other surfacing, gutters, curbs, sidewalks, and crosswalks. In many instances grants help to pay for these projects, and the city's portion is paid from this fund.

Revenues				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
300.00-00 BEGINNING FUND BALANCE	117,206	108,283	55,000	25,000
<b>USE OF MONEY &amp; PROPERTY</b>				
362.01-00 INVESTMENT INTEREST	403	73	-	-
	<b>403</b>	<b>73</b>	-	-
<b>TRANSFERS</b>				
391.13-00 SALES TAX TRANSFER	50,000	-	138,905	25,000
391.17-00 TRANSFER FROM SPECIAL REVENUE	-	-	-	-
	<b>50,000</b>	-	<b>138,905</b>	<b>25,000</b>
<b>TOTAL REVENUE</b>	<b>167,610</b>	<b>108,356</b>	<b>193,905</b>	<b>50,000</b>

Expenditures				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
<b>CONTRACTUAL SERVICES</b>				
437.33-45 CONTRACTED SERVICES	-	-	118,655	-
	-	-	<b>118,655</b>	-
<b>CAPITAL OUTLAY</b>				
437.75-30 LAND IMPROVEMENTS (MAINTENANCE)	-	-	75,250	50,000
437.75-50 GRANT MATCHING	46,610	-	-	-
	<b>46,610</b>	-	<b>75,250</b>	<b>50,000</b>
<b>TRANSFERS</b>				
437.90-15 TRANSFER TO SPECIAL REVENUE	12,717	-	-	-
437.90-25 TRANSFER TO CAPITAL PROJECT	-	47,392	-	-
	<b>12,717</b>	<b>47,392</b>	-	-
<b>TOTAL EXPENDITURES</b>	<b>59,327</b>	<b>47,392</b>	<b>193,905</b>	<b>50,000</b>

## 2015 Capital Improvement Projects and Equipment

437.75-30 BR018P ANNUAL SIDEWALK FUND				50,000
<b>TOTAL CIP BUDGET IMPACT</b>				<b>50,000</b>

# Industrial Promotion

*The mission of the Industrial Promotion Fund is to partner with the Chamber of Commerce to induce and secure businesses and manufacturing firms to locate to Manhattan.*

## Description

Authorized by Kansas Statutes, the Industrial Promotion Fund supports activities and services related to attracting industrial and manufacturing enterprises to the City. According to these statutes, taxes levied for this fund may be used for the purpose of “securing or retaining industries or manufacturing institutions for such city or near its environs.” Funding is entirely through property taxes and land sales. Kansas Statute 12-1617h authorizes incorporated cities to levy up to one mill on taxable property for the purpose of securing or retaining industries in or near the City’s boundaries. To initiate this levy, the City was required to place the question on the ballot at a general or special city election. In 1968, the mill levy in this fund was established and is included in the City’s aggregate tax levy limit.

## Sources of Income

This fund is supported by levied property taxes, land sales, motor vehicle taxes, and investment income when available.

## Expenditures

The Industrial Promotion Fund is used to secure industrial prospects, and the City has a contract with the Chamber of Commerce for Industrial Promotion services.

Revenues				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
300.00-00 BEGINNING FUND BALANCE	233,626	291,537	50,000	180,000
<b>TAXES &amp; ASSESSMENTS</b>				
311.40-00 DELINQUENT / AD VALOREM	64	50	-	-
311.50-00 MOTOR VEHICLE TAX	0.38	(1)	-	-
	<b>65</b>	<b>49</b>	-	-
<b>USE OF MONEY &amp; PROPERTY</b>				
361.30-00 RENT/MISCELLANEOUS	38,309	29,796	45,000	30,000
362.01-00 INVESTMENT INTEREST	765	169	-	200
363.20-00 BUSINESS PARK	23,706	10,360	-	-
392.20-00 LAND SALES	27,740	-	-	-
	<b>90,520</b>	<b>40,324</b>	<b>45,000</b>	<b>30,200</b>
<b>CONTRIBUTIONS &amp; OTHER REVENUE</b>				
372.00-00 CONTRIBUTIONS & OTHER/MISC	29,143	1,484	-	-
	<b>29,143</b>	<b>1,484</b>	-	-
<b>TOTAL REVENUE</b>	<b>353,354</b>	<b>333,394</b>	<b>95,000</b>	<b>210,200</b>

Expenditures				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
<b>CONTRACTUAL SERVICES</b>				
482.31-00 PROFESSIONAL SERVICES	-	10,000	20,000	20,000
482.32-25 FILE FEES/REGISTRATION	1,600	-	-	-
482.34-25 FARM EXPENSE	5,101	7,659	5,122	5,132
482.35-00 PROGRAMS	6,067	11,029	7,500	7,500
482.41-05 TRASH SERVICE	288	230	-	230
482.41-10 GAS & ELECTRICITY	2,356	2,320	2,400	2,400
482.41-11 WATER	(152)	366	-	500
482.42-10 GROUND MAINTENANCE	-	38	-	40
482.43-20 BUILDING MAINTENANCE	9,190	21,147	-	-
482.46-05 TELECOMMUNICATIONS	3	13	-	100
482.47-05 LEGAL PUBLICATIONS	-	-	500	500
482.49-05 DUES & MEMBERSHIPS	27,939	27,991	30,000	30,000
482.49-10 SEMINAR & CONFERENCE REGISTRATIONS	-	75	-	-
	<b>52,392</b>	<b>80,868</b>	<b>65,522</b>	<b>66,402</b>

# Industrial Promotion

<b>Expenditures</b>				
	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>
<b>OTHER CHARGES</b>				
482.65-30 PROPERTY TAX	9,425	19,498	9,806	20,000
482.66-00 CASH RESERVES	-	-	19,672	123,798
	<b>9,425</b>	<b>19,498</b>	<b>29,478</b>	<b>143,798</b>
<b>TOTAL EXPENDITURES</b>	<b>61,817</b>	<b>100,365</b>	<b>95,000</b>	<b>210,200</b>

# Library

*The Manhattan Public Library provides an environment in which people of our community can readily share resources that are the cultural, educational, and recreational expressions of a free and democratic society.*

## Description

For several years the Manhattan Public Library has operated under the provision of a Charter Ordinance which increased the maximum tax levy over existing State Statutes. In 1984, the Library requested an increase to that Charter Ordinance from five (5) to six (6) mills (one (1) mill being \$1 in taxes per \$1,000 of assessed taxable valuation). This request was approved in May of 1984 through Charter Ordinance No. 20 and the new tax rate authorized not to exceed six (6) mills. The Library is directed by a seven (7) member Library Board whose members are chosen by the City Commission. The City turns over to the Library its share of property tax proceeds when the City receives such proceeds from the County, which is seven (7) times a year. (Note: The budget below only reflects the tax-supported revenue requested by this Agency.)

## Sources of Income

The Library is funded by property taxes, motor vehicle taxes, and delinquent taxes. Investment interest is also a source of revenue when available.

## Goals

- ~ Adults will have convenient and timely access to a variety of new and popular materials.
- ~ Teens (age 12-17) will have a supportive environment that provide pleasurable reading, viewing, and listening experiences that responds to their current interests.
- ~ Children (ages 6-11) will use the library's resources to explore topics that engage their imaginations and they will find pleasure in reading, viewing, and listening.
- ~ Preschool children (0-5) will develop a life long love of reading.
- ~ Residents will have a welcoming place to meet and interact with others or work independently on personal projects.
- ~ Residents will have high-speed access to the resources and services available through the Internet.
- ~ Residents will effectively use technology to connect to the world of electronic information and to communicate with others.

Revenues				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
300.00-00 BEGINNING FUND BALANCE	-	-	-	-
<b>TAXES &amp; ASSESSMENTS</b>				
311.10-00 AD VALOREM	1,857,748	1,969,938	2,044,930	2,051,981
311.40-00 DELINQUENT / AD VALOREM	29,569	41,190	20,000	15,000
311.50-00 MOTOR VEHICLE TAX	161,893	160,527	155,909	164,019
	<b>2,049,211</b>	<b>2,171,655</b>	<b>2,220,839</b>	<b>2,231,000</b>
<b>USE OF MONEY &amp; PROPERTY</b>				
362.01-00 INVESTMENT INTEREST	145	11	-	-
	<b>145</b>	<b>11</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>2,049,355</b>	<b>2,171,666</b>	<b>2,220,839</b>	<b>2,231,000</b>
Expenditures				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
<b>CONTRACTUAL SERVICES</b>				
469.33-60 LIBRARY APPROPRIATION	2,045,984	2,152,028	2,216,589	2,226,500
469.46-05 TELECOMMUNICATIONS	3,371	3,542	4,250	4,500
	<b>2,049,355</b>	<b>2,155,570</b>	<b>2,220,839</b>	<b>2,231,000</b>
<b>TOTAL EXPENDITURES</b>	<b>2,049,355</b>	<b>2,155,570</b>	<b>2,220,839</b>	<b>2,231,000</b>

# Library Employee Benefit Contribution

*City Ordinance No. 4332 establishes the Library Employee Benefit Contribution Fund as authorized by Kansas Statute 12-16,102. Transfers from this fund are made to the Manhattan Public Library as the City's contribution to the library employees' retirement fund.*

**Sources of Income**

The Library Employee Benefit Contribution Fund is supported by property taxes, motor vehicle taxes, and delinquent taxes.

**Expenditures**

The Library pays workers compensation, health insurance premiums, KPERs, social security, and unemployment costs from this fund. Ordinance No. 4332 establishes the benefits which are authorized to be paid from this fund. All but the health insurance costs are outside the City aggregate mill levy limit. (Note: The budget below only reflects the tax-supported revenue requested by this Agency.)

Revenues				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
300.00-00 BEGINNING FUND BALANCE	-	-	-	-
<b>TAXES &amp; ASSESSMENTS</b>				
311.10-00 AD VALOREM	390,545	426,083	456,444	489,390
311.40-00 DELINQUENT / AD VALOREM	6,502	8,939	4,000	4,000
311.50-00 MOTOR VEHICLE TAX	35,522	34,065	33,715	36,610
	<b>432,569</b>	<b>469,087</b>	<b>494,159</b>	<b>530,000</b>
<b>USE OF MONEY &amp; PROPERTY</b>				
362.01-00 INVESTMENT INTEREST	30	2	-	-
	<b>30</b>	<b>2</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>432,599</b>	<b>469,089</b>	<b>494,159</b>	<b>530,000</b>
Expenditures				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
<b>CONTRACTUAL SERVICES</b>				
470.33-60 LIBRARY APPROPRIATION	432,599	465,088	494,159	530,000
	<b>432,599</b>	<b>465,088</b>	<b>494,159</b>	<b>530,000</b>
<b>TOTAL EXPENDITURES</b>	<b>432,599</b>	<b>465,088</b>	<b>494,159</b>	<b>530,000</b>

# Park Development

*The Park Development Fund is authorized by City Ordinance No. 4088 and allows for an annual property tax levy for budgetary purposes. However, sales taxes are used to provide the revenue in this fund. The Park Development Fund was created to finance park development and expansion within the City.*

## Sources of Income

The Park Development Fund is primarily supported by sales tax revenue which is transferred from the Sales Tax Fund, and investment income, when available.

## Expenditures

This fund is used for the projects and equipment related to park development. Currently, the fund is financing parking lot improvements at Twin Oaks and sports lighting improvements at the ball fields.

Revenues				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
300.00-00 BEGINNING FUND BALANCE	-	25,038	25,000	80,000
<b>USE OF MONEY &amp; PROPERTY</b>				
362.01-00 INVESTMENT INTEREST	38	50	-	-
	<b>38</b>	<b>50</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS</b>				
391.13-00 SALES TAX TRANSFER	25,000	75,000	75,000	20,000
	<b>25,000</b>	<b>75,000</b>	<b>75,000</b>	<b>20,000</b>
<b>TOTAL REVENUE</b>	<b>25,038</b>	<b>100,088</b>	<b>100,000</b>	<b>100,000</b>
Expenditures				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
<b>OTHER CHARGES</b>				
472.66-00 CASH RESERVES	-	-	25,000	-
	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>				
472.70-10 LAND IMPROVEMENTS	-	2,300	75,000	100,000
	<b>-</b>	<b>2,300</b>	<b>75,000</b>	<b>100,000</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>2,300</b>	<b>100,000</b>	<b>100,000</b>

# Sales Tax Fund

*In August of 1982, Manhattan City voters approved a ½ cent increase to the existing city ½ cent sales tax. With the proceeds from this tax, the Manhattan City Commission pledged by City Ordinance No. 3965 to create a Sales Tax Transfer Fund which would be expressly used to reduce the property tax requirements of other tax levied funds.*

## Sources of Income

The Sales Tax Fund receives one-half the total City sales tax revenue received from the State. The other half is deposited in the General Fund.

## Sales Tax History

Despite the recent downturn in the economy, Manhattan continues to maintain a stable sales tax base. This in part can be attributed to the substantial growth taken place within the City over the past several years. The following graph depicts the sales tax history of the City's one cent disregarding the amount generated in the TIF District.

## Expenditures

Sales tax monies credited to this fund are transferred, up to the budgeted amount, to the following funds in 2015:

- ~ General Fund
- ~ Employee Benefit Fund
- ~ Fire Pension K. P. & F. Fund
- ~ General Improvement Fund
- ~ Park Development Fund



Revenues				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
300.00-00 BEGINNING FUND BALANCE	349,895	689,007	200,000	19,241
<b>OTHER LOCAL TAXES</b>				
318.10-10 CITY SALES TAX	4,887,469	4,885,449	4,936,344	4,934,303
318.15-10 CITY USE TAX	412,642	391,006	412,642	396,871
	<b>5,300,111</b>	<b>5,276,455</b>	<b>5,348,986</b>	<b>5,331,174</b>
<b>TOTAL REVENUE</b>	<b>5,650,007</b>	<b>5,965,462</b>	<b>5,548,986</b>	<b>5,350,415</b>
Expenditures				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
<b>TRANSFERS</b>				
561.90-10 TRANSFER TO GENERAL FUND	2,186,000	2,923,313	3,615,081	4,195,415
561.90-15 TRANSFER TO SPECIAL REVENUE	1,675,000	1,806,510	1,433,905	1,155,000
561.90-20 TRANSFER TO DEBT SERVICE	1,100,000	996,631	500,000	-
	<b>4,961,000</b>	<b>5,726,454</b>	<b>5,548,986</b>	<b>5,350,415</b>
<b>TOTAL EXPENDITURES</b>	<b>4,961,000</b>	<b>5,726,454</b>	<b>5,548,986</b>	<b>5,350,415</b>

# Special Alcohol Programs

*This fund was created to provide for and assist in programs and services in the City which seek to abate the incidence and prevalence of alcohol and drug abuse.*

## Description

Revenue for this fund was authorized by the Kansas Legislature in 1979. The revenue comes from the 10% liquor tax collected from establishments within the City and is distributed quarterly by the State Treasurer. Revenue in this fund represents one third of the total tax distribution. Equal shares are also distributed to the General Fund and the Special Parks and Recreation Fund as mandated by State statute. The Special Alcohol Programs Fund deals with the education, prevention, treatment, and intervention of alcohol and drug abuse. The City contracts with various agencies to perform statutory services. The Special Alcohol and Drug Programs Advisory Board researches and considers requests for funding from various agencies, related to the alcohol and drug abuse, and makes recommendations to the City concerning which agencies should receive funding and the amount of funding.

## Sources of Income

The Special Alcohol Programs Fund is supported by the 10% state liquor surcharge on all alcoholic beverages. This tax is imposed by the State of Kansas for the privilege of selling alcoholic beverages.

Revenues				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
300.00-00 BEGINNING FUND BALANCE	197,835	184,514	50,000	160,000
<b>TAXES &amp; ASSESSMENTS</b>				
311.80-00 SPECIAL LIQUOR TAX	418,440	435,378	405,000	410,410
	<b>418,440</b>	<b>435,378</b>	<b>405,000</b>	<b>410,410</b>
<b>USE OF MONEY &amp; PROPERTY</b>				
362.01-00 INVESTMENT INTEREST	312	91	400	250
	<b>312</b>	<b>91</b>	<b>400</b>	<b>250</b>
<b>CONTRIBUTIONS &amp; OTHER REVENUE</b>				
372.00-00 CONTRIBUTIONS & OTHER/MISC	7,706	6,772	2,000	500
	<b>7,706</b>	<b>6,772</b>	<b>2,000</b>	<b>500</b>
<b>TOTAL REVENUE</b>	<b>624,294</b>	<b>626,756</b>	<b>457,400</b>	<b>571,160</b>

Expenditures				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
<b>CONTRACTUAL SERVICES</b>				
413.35-10 UNEXPENDED PROGRAM BUDGET	-	-	16,938	100,062
413.48-05 COPY/IMAGE/SCAN	-	-	100	100
	-	-	<b>17,038</b>	<b>100,162</b>
<b>COMMODITIES</b>				
413.51-10 OFFICE SUPPLIES	-	38	-	-
413.54-40 OPERATING SUPPLIES	121	109	200	150
	<b>121</b>	<b>146</b>	<b>200</b>	<b>150</b>
<b>GRANTS</b>				
413.61-05 SPECIAL ALCOHOL DISTRIBUTION	439,658	429,566	440,162	470,848
	<b>439,658</b>	<b>429,566</b>	<b>440,162</b>	<b>470,848</b>
<b>TOTAL EXPENDITURES</b>	<b>439,779</b>	<b>429,712</b>	<b>457,400</b>	<b>571,160</b>



# Special Alcohol Programs

Special Alcohol Funding History	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Big Brothers/Big Sisters	19,000	18,500	19,000	19,000
Boys and Girls Club	29,480	27,740	28,000	28,907
KSU - Alcohol & Other Drug Education Service	37,000	34,333	34,000	34,713
Manhattan Emergency Shelter	13,362	13,362	13,362	13,362
Pawnee Mental Health	50,000	50,000	60,000	70,000
Riley City Youth Court	5,200	4,000	4,000	4,000
Riley County Community Corrections-Juvenile	5,000	4,000	4,000	4,000
Riley County Community Corrections-Adult	10,000	8,000	8,000	10,000
Sunflower CASA	36,616	37,631	37,800	37,800
The Restoration Center	45,000	45,000	45,000	50,000
UFM Learning Center	24,000	19,000	19,000	20,370
Unified School District #383	165,000	168,000	168,000	178,696
<b>TOTAL FUNDING HISTORY</b>	<b>439,658</b>	<b>429,566</b>	<b>440,162</b>	<b>470,848</b>

# Special Parks and Recreation Fund

*The mission of the Manhattan Parks and Recreation Department is to establish, preserve, and manage public parks, greenways, and recreation facilities and to create recreational, cultural, educational, and leisure opportunities to benefit and enhance the quality of life in this community.*

## Sources of Income

Revenue for this fund was authorized by the Kansas Legislature in 1979. The revenue comes from a 10% liquor surcharge on all alcoholic beverages. 70% of the special alcohol liquor tax is then distributed back to cities quarterly by the State Treasurer. Revenues received must be divided equally among the General Operating Fund, the Special Parks and Recreation Fund, and the Special Alcohol Programs Fund.

## Expenditures

The state legislature authorizing this fund limits expenditures to the purchase, establishment, maintenance, or expansion of park and recreational services, programs, and facilities.

		<b>Revenues</b>			
		<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>
300.00-00	BEGINNING FUND BALANCE	772,857	705,539	600,000	600,000
311.80-00	SPECIAL LIQUOR TAX	418,440	435,378	405,000	409,050
362.01-00	INVESTMENT INTEREST	2,066	515	600	600
372.00-00	CONTRIBUTIONS & OTHER/MISC	-	2,937	-	-
376.00-00	DONATIONS	-	5,000	-	-
379.00-00	CONTRIBUTIONS & OTHER REVENUE	16,901	-	-	-
391.21-00	TRANSFER FROM CAPITAL PROJECT	-	197	-	-
		<b>1,210,263</b>	<b>1,149,566</b>	<b>1,005,600</b>	<b>1,009,650</b>

		<b>Expenditures</b>			
		<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>
<b>CONTRACTUAL SERVICES</b>					
473.47-05	ADVERTISING/ LEGAL PUBLICATIONS	464	41	-	-
		<b>464</b>	<b>41</b>	<b>-</b>	<b>-</b>
<b>OTHER CHARGES</b>					
473.66-00	CASH RESERVES	-	-	556,735	744,612
		<b>-</b>	<b>-</b>	<b>556,735</b>	<b>744,612</b>
<b>CAPITAL OUTLAY</b>					
473.70-05	LAND ACQUISITIONS	74,000	74,000	74,000	-
473.70-10	LAND IMPROVEMENTS	-	82,416	-	8,000
473.73-10	OPERATING & MAINTENANCE EQUIPMENT	154,977	68,358	88,000	103,100
473.73-25	OFFICE EQUIPMENT	-	-	-	-
473.73-50	PLAYGROUND & REC EQUIPMENT	-	4,682	20,000	-
473.74-00	MOTOR VEHICLES	83,905	16,675	-	-
473.75-05	INFRASTRUCTURE (MAINTENANCE)	-	21,512	-	-
473.75-25	BUILDINGS (MAINTENANCE)	4,036	60,277	40,000	35,000
473.75-30	LAND IMPROVEMENTS (MAINTENANCE)	27,450	27,059	30,000	-
473.75-35	MACHINERY & EQUIPMENT (MAINTENANCE)	42,729	48,933	55,000	35,000
473.75-50	GRANT MATCHING/NON-CAP	5,305	-	-	-
473.79-25	OFFICE EQUIPMENT	-	1,470	-	-
		<b>392,402</b>	<b>405,382</b>	<b>307,000</b>	<b>181,100</b>
<b>DEBT SERVICE</b>					
473.85-00	LEASE PURCHASE	8,915	8,915	8,915	-
		<b>8,915</b>	<b>8,915</b>	<b>8,915</b>	<b>-</b>

# Special Parks and Recreation Fund

Expenditures					
2012 Actual    2013 Actual    2014 Budget    2015 Budget					
<b>TRANSFERS</b>					
473.90-25	TRANSFER TO CAPITAL PROJECT	102,944	17,849	132,950	83,938
		<b>102,944</b>	<b>17,849</b>	<b>132,950</b>	<b>83,938</b>
<b>TOTAL EXPENDITURES</b>		<b>504,724</b>	<b>432,187</b>	<b>1,005,600</b>	<b>1,009,650</b>

## 2015 Capital Improvement Projects and Equipment

473.70-10	CP145P	PARKING LOT EXTENSION AT PARKS SHOP		8,000
473.73-10	CP043E	REPLACE 1983 TURF SEEDER		7,600
473.73-10	CP123E	REPLACE 2001 HUSTLER 4500 MOWER, UNIT #888		40,000
473.73-10	SZ001E	REPLACE 1999 72" MOWER AT ZOO		40,000
473.73-10	CP048E	REPLACE 2003 UTILITY TRANSPORT VEHICLE		15,500
<b>TOTAL CIP BUDGET IMPACT</b>				<b>111,100</b>

## Transfer to Capital Project

473.90-25	CP098P	CICO TENNIS COURTS - CITY PARK TENNIS COURTS		73,938
473.90-25	----	CASH PAYMENT - COMMUNITY MATCHING GRANT		10,000
<b>TOTAL TRANSFER TO CAPITAL PROJECT</b>				<b>83,938</b>

# Special Street and Highway

*The creation of this fund was established through Kansas Legislation K.S.A 12-1,119 with funding for this fund established through K.S.A. 68-416 and 79-3425c. All cities in Kansas receive directly from the State Treasurer highway aid payments distributed on a per capita basis. These funds are generated from the state gasoline tax. These funds are distributed quarterly and must be credited to a separate fund. This fund also receives highway money given to the County by the State. The Special Street and Highway Fund is used for construction, reconstruction, alteration, repair, and maintenance of the City's streets in compliance with the State statute that reads "Moneys in such fund shall be used solely for street and highway purposes."*

### Sources of Income

The Special Street and Highway Fund is supported by state gasoline tax disbursements and highway money given to the County by the State. Investment income is also a source of funding when available.

### Expenditures

This fund primarily pays for projects and equipment that construct, maintain, and repair the City's streets. At times, some projects require debt financing. Debt payments are paid from the Bond & Interest Fund and transfers are made from the Special Street & Highway Fund to cover the payments.

Revenues				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
300.00-00 BEGINNING FUND BALANCE	784,066	667,093	331,000	310,000
<b>FROM OTHER AGENCIES</b>				
331.10-10 HIGHWAY MAINTENANCE	33,227	33,181	31,000	31,000
331.10-50 GASOLINE TAX REFUND	1,488,393	1,498,742	1,510,000	1,510,000
	<b>1,521,619</b>	<b>1,531,923</b>	<b>1,541,000</b>	<b>1,541,000</b>
<b>USE OF MONEY &amp; PROPERTY</b>				
362.01-00 INVESTMENT INTEREST	3,247	959	-	-
	<b>3,247</b>	<b>959</b>	<b>-</b>	<b>-</b>
<b>CONTRIBUTIONS &amp; OTHER REVENUE</b>				
372.00-00 CONTRIBUTIONS & OTHER/MISC	4,975	-	-	-
379.00-00 CANCEL PY ENCUMBRANCE	10,572	-	-	-
	<b>15,547</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS</b>				
391.17-00 TRANSFER FROM SPECIAL REVENUE	12,717	150,000	-	-
	<b>12,717</b>	<b>150,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>2,337,197</b>	<b>2,349,975</b>	<b>1,872,000</b>	<b>1,851,000</b>

Expenditures				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
<b>PERSONNEL SERVICES</b>				
436.13-01 NON-EXEMPT-FULL TIME	90,891	71,888	33,300	34,700
436.15-02 TEMPORARY PART TIME	-	11,303	-	-
436.18-15 CELL PHONE ALLOWANCE	-	480	-	-
436.18-16 OTHER PAY/CLOTHING ALLOWANCE	1,015	736	-	400
	<b>91,906</b>	<b>84,407</b>	<b>33,300</b>	<b>35,100</b>
<b>CONTRACTUAL SERVICES</b>				
436.31-00 PROFESSIONAL SERVICES	985	-	5,000	5,000
436.31-05 ENGINEERING FEES	9,902	-	5,000	5,000
436.32-25 FILE FEES/REGISTRATION	72	117	100	100
436.34-15 STREET REPAIRS & REHABILITATION	701	-	-	1,000
436.35-10 UNEXPENDED PROGRAM BUDGET	-	-	208,962	100,000
436.47-05 LEGAL PUBLICATIONS	2,758	2,272	2,000	2,700
	<b>14,418</b>	<b>2,389</b>	<b>221,062</b>	<b>113,800</b>

# Special Street and Highway

Expenditures					
2012 Actual    2013 Actual    2014 Budget    2015 Budget					
<b>COMMODITIES</b>					
436.54-15	SNOW & ICE CONTROL-SALT	-	-	20,000	20,000
436.54-16	SNOW & ICE CONTROL-DEICER	-	-	10,000	10,000
436.55-05	ROAD MATERIAL-ASPHALT	-	-	25,000	25,000
436.55-06	ROAD MATERIAL-CONCRETE	89,765	114,597	125,000	125,000
436.55-07	ROAD MATERIAL-OTHER	13,975	2,759	15,000	15,000
		<b>103,740</b>	<b>117,357</b>	<b>195,000</b>	<b>195,000</b>
<b>CAPITAL OUTLAY</b>					
436.70-05	ACQUISITIONS	4,000	4,000	4,000	-
436.71-00	BUILDINGS & ADDITIONS	27,058	-	-	-
436.72-05	INFRASTRUCTURE	41,613	5,391	35,000	30,000
436.72-98	PROJECT PAYOFF	15,638	-	-	-
436.73-10	OPERATING & MAINTENANCE EQUIPMENT	31,229	-	-	-
436.73-25	OFFICE EQUIPMENT	-	4,860	-	4,000
436.74-00	MOTOR VEHICLES	-	-	-	-
436.75-05	INFRASTRUCTURE (MAINTENANCE)	935,879	1,268,638	1,205,867	1,260,100
436.75-45	PLANNING STUDIES	-	-	10,000	10,000
436.79-10	OPERATING EQUIPMENT (INVENTORY)	758	-	-	500
		<b>1,056,175</b>	<b>1,282,888</b>	<b>1,254,867</b>	<b>1,304,600</b>
<b>DEBT SERVICE</b>					
436.85-00	LEASE PURCHASE	22,834	22,834	-	-
		<b>22,834</b>	<b>22,834</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS</b>					
436.90-20	TRANSFER TO DEBT SERVICE	56,400	-	-	59,400
436.90-25	TRANSFER TO CAPITAL PROJECT	324,631	169,200	167,771	143,100
		<b>381,031</b>	<b>169,200</b>	<b>167,771</b>	<b>202,500</b>
<b>TOTAL EXPENDITURES</b>		<b>1,670,103</b>	<b>1,679,075</b>	<b>1,872,000</b>	<b>1,851,000</b>

## 2015 Capital Improvement Projects and Equipment

436.73-25	EN040E	LIDAR UPDATE PLUS SOFTWARE UPDATE	4,000
436.75-05	TR043P	COLLEGE PAVEMENT MARKING PAY-FOR-PERFORMANCE (CLAFLIN TO KIMBALL)	40,000

**TOTAL CIP BUDGET IMPACT** **44,000**

## 2015 Transfer to Other Funds

436.90-20	ST1103	BLUEMONT CORRIDOR IMPROVEMENTS	59,400
436.90-25	ST1305	US 24 & EAST POYNTZ (MALL ENTRANCE)	51,300
436.90-25	ST1002	KIMBALL AVE & CANDLEWOOD DRIVE IMPROVEMENTS	30,300
436.90-25	ST1107	US 24 HIGHWAY & McCALL ROAD INTERSECTION IMPROVEMENTS	61,500

**TOTAL TRANSFERS** **202,500**

# Special Sunset Zoo

On January 3, 1989 the City Commission approved Ordinance No. 4558 creating the Special Sunset Zoo Fund. On January 17, 1989 the City Commission approved a resolution setting zoo admission fees. The current fees are \$4.00 for adults, \$2.00 for children and those under two are free. Friends of Sunset Zoo (FOSZ) members pay a membership fee, and are also welcome to free admission. Membership fees are not collected by the city, but rather the Friends of Sunset Zoo. Those fees are then used to support programs and activities for the Zoo.

## Sources of Income

Zoo admission fees, gift shop sales, concession sales, zoo education revenue and donations support this fund. Investment income is also a source of revenue when available.

## Expenditures

Expenditures from this fund include transfers to the Bond & Interest Fund for bond payments for zoo improvements, operation of the admissions gate, capital project expenditures, and part-time staff to operate the admissions gate, zoo education programs, and gift shop.

		Revenues			
		2012 Actual	2013 Actual	2014 Budget	2015 Budget
300.00-00	BEGINNING FUND BALANCE	83,315	108,064	135,000	175,000
<b>SERVICES &amp; SALES</b>					
342.30-10	ADMISSION FEES	127,725	134,695	110,000	175,000
342.30-30	GIFTSHOP	35,158	58,540	70,000	65,000
342.30-40	ZOO EDUCATION	67,549	83,866	240,000	85,000
342.38-65	CONCESSIONS-CONTRACTED	4,739	4,437	4,750	4,500
342.73-00	DECK RENTAL	100	-	100	-
347.38-29	CHILDCARE CENTER	-	30,573	-	115,000
347.70-00	PAVILION FEES	2,548	-	2,000	500
347.71-00	EDUCATION BUILDING	228	-	250	-
347.74-00	FACILITY RENTALS	19,280	40,693	35,000	40,000
		<b>257,326</b>	<b>352,803</b>	<b>462,100</b>	<b>485,000</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
362.01-00	INVESTMENT INTEREST	347	92	-	-
		<b>347</b>	<b>92</b>	<b>-</b>	<b>-</b>
<b>CONTRIBUTIONS &amp; OTHER REVENUE</b>					
372.00-00	CONTRIBUTIONS & OTHER/MISC	-	1,493	500	1,000
376.00-00	DONATIONS	39,333	6,091	28,000	25,000
		<b>39,333</b>	<b>7,584</b>	<b>28,500</b>	<b>26,000</b>
<b>TOTAL REVENUE</b>		<b>380,320</b>	<b>468,543</b>	<b>625,600</b>	<b>686,000</b>

		Expenditures			
		2012 Actual	2013 Actual	2014 Budget	2015 Budget
<b>PERSONNEL SERVICES</b>					
466.12-01	EXEMPT-FULL TIME*	-	-	-	33,500
466.13-01	NON-EXEMPT-FULL TIME	20,691	74,623	106,600	117,000
466.13-02	NON-EXEMPT-PART TIME	58,330	48,780	41,900	43,300
466.14-02	SEASONAL-PART TIME	65,855	88,183	66,000	89,000
466.15-02	TEMPORARY-PART TIME	-	-	20,000	-
466.18-15	CELL PHONE ALLOWANCE	-	-	-	260
466.18-16	OTHER PAY / CLOTHING ALLOWANCE	332	118	350	300
		<b>145,209</b>	<b>211,704</b>	<b>234,850</b>	<b>283,360</b>
<b>CONTRACTUAL SERVICES</b>					
466.31-00	PROFESSIONAL SERVICES	7,296	26,146	8,000	25,000
466.32-25	FILE FEES/REGISTRATION	70	-	100	100
466.39-02	MISCELLANEOUS PROGRAMS	346	463	350	350
466.39-29	CHILDCARE CENTER	-	9,433	-	19,500
466.39-35	DAY CAMPS	336	516	300	500

# Special Sunset Zoo

Expenditures					
		2012 Actual	2013 Actual	2014 Budget	2015 Budget
466.39-36	SUMMER CAMPS	7,907	4,601	6,000	5,500
466.39-65	CONTRACTED CONCESSIONS EXPENSE	-	205	-	-
466.39-70	OVERNIGHT PROGRAM	436	411	500	500
466.39-71	DISCOVERY PROGRAMS	15	403	-	500
466.39-72	EDUCATION EVENTS	318	456	300	500
466.39-73	BIRTHDAY PARTIES	979	1,877	1,000	1,750
466.39-74	VOLUNTEERS	963	1,640	500	1,000
466.39-75	EARLY CHILDHOOD	114	-	100	100
466.39-76	DISTANCE LEARNING	290	-	-	-
466.39-80	INTERACTIVE DIST. LEARNING	-	17	-	-
466.43-20	REPAIRS & MAINTENANCE	-	-	500	500
466.43-25	EQUIPMENT MAINTENANCE	-	831	500	500
466.43-40	PARKING/WALKWAYS/SIGNAGE	1,260	-	500	500
466.44-10	EQUIPMENT & VEHICLE RENT	108	-	200	200
466.47-20	MARKETING/PUBLIC RELATIONS	3,134	2,792	7,000	7,000
466.48-10	PRINTING/BINDING	78	3,299	1,000	3,000
466.49-05	DUES & MEMBERSHIPS	3,285	3,375	3,500	3,500
466.49-10	SEMINAR & CONFERENCE REGISTRATIONS	50	864	250	2,500
466.49-44	TRAVEL-MILEAGE	-	86	-	-
		<b>26,984</b>	<b>57,414</b>	<b>30,600</b>	<b>73,000</b>
<b>COMMODITIES</b>					
466.51-10	OFFICE SUPPLIES	841	783	-	-
466.52-05	BOOKS	18	-	100	100
466.52-15	SUBSCRIPTIONS	425	792	350	800
466.53-05	UNIFORMS	2,164	69	2,000	2,000
466.54-00	OPERATING SUPPLIES	7,856	8,638	14,000	9,000
466.54-05	AGRICULTURAL SUPPLIES	-	1,607	1,500	1,600
466.54-26	EDUCATIONAL PROGRAM SUPPLIES	1,227	2,575	1,000	3,000
466.54-70	SIGN MATERIALS	1,456	-	2,500	2,000
466.56-05	BUILDING MATERIAL	-	7,157	2,500	8,000
466.56-10	JANITORIAL SUPPLIES	-	11	-	1,000
466.56-15	MAINTENANCE SUPPLIES	44	608	750	750
466.59-15	GIFT SHOP RESALE ITEMS	26,573	26,436	25,000	30,000
		<b>40,605</b>	<b>48,675</b>	<b>49,700</b>	<b>58,250</b>
<b>OTHER CHARGES</b>					
466.65-10	SALES TAX	38	-	-	-
466.66-00	CASH RESERVES	-	-	247,050	241,640
		<b>38</b>	<b>-</b>	<b>247,050</b>	<b>241,640</b>
<b>CAPITAL OUTLAY</b>					
466.71-00	BUILDINGS & ADDITIONS	-	-	35,000	-
		<b>-</b>	<b>-</b>	<b>35,000</b>	<b>-</b>
<b>TRANSFERS</b>					
466.90-15	TRANSFER TO SPECIAL REVENUE	1,725	5,311	4,000	4,000
466.90-20	TRANSFER TO DEBT SERVICE	57,695	24,400	24,400	24,000
466.90-25	TRANSFER TO CAPITAL PROJECT	-	-	-	1,750
		<b>59,420</b>	<b>29,711</b>	<b>28,400</b>	<b>29,750</b>
<b>TOTAL EXPENDITURES</b>		<b>272,256</b>	<b>347,503</b>	<b>625,600</b>	<b>686,000</b>

# Special Sunset Zoo

## 2015 Transfers to Other Funds

466.90-15	-	YES! FUND GRANT MATCH	4,000
466.90-20	-	G.O. BOND - WOODARD GIBBON EXHIBIT	24,000
466.90-25	SZ024P	TIGER/SLOTH BEAR BUILDING & VIEWING PLAZA	1,750
<b>TOTAL TRANSFERS</b>			<b>29,750</b>

*\*1/2 of full time position being paid from Special Sunset Zoo and will be gradually phased back into the General Fund.*



# Tourism and Convention Promotion

*The mission of the Manhattan Convention and Visitors Bureau is to provide citizens of Manhattan and non-resident guests with reliable services and information about opportunities available in Manhattan.*

## Description

The City of Manhattan established a Tourism and Convention Promotion Fund in 1978 under the provisions of Kansas Statute 12-1696. In 2009, the City passed Charter Ordinance 46 authorizing the governing body to levy a transient guest tax in an amount not to exceed 7%. Currently, a 6% transient guest tax is levied on all hotel and motel rooms within the city limits of Manhattan (Ord. 6778). The State Treasurer collects the revenue and subsequently remits the City's portion on a quarterly basis. The City has entered into a contract with the Manhattan Chamber of Commerce for those services related to the promotion of tourism within the City. In addition, a Convention and Tourism Committee has been appointed by the City Commission to make recommendations concerning the programs and expenditures from this fund.

## Source of Income

The Tourism and Convention Promotion Fund is supported by the six percent (6%) transient guest tax

## Expenditures

All monies received in this fund are turned over to the Chamber of Commerce for Tourism and Convention purposes, except for that portion used for promotion and operations of the Discovery Center, which is transferred to the General Fund (currently 1%).

Revenues				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
300.00-00 BEGINNING FUND BALANCE	244,429	69,398	60,000	77,881
<b>TAXES &amp; ASSESSMENTS</b>				
318.50-00 TRANSIENT GUEST TAX	1,091,200	1,234,117	1,225,197	1,234,861
	<b>1,091,200</b>	<b>1,234,117</b>	<b>1,225,197</b>	<b>1,234,861</b>
<b>TOTAL REVENUE</b>	<b>1,335,629</b>	<b>1,303,515</b>	<b>1,285,197</b>	<b>1,312,742</b>
Expenditures				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
<b>CONTRACTUAL SERVICES</b>				
450.33-55 CHAMBER OF COMMERCE	927,231	1,029,565	1,035,998	940,661
	<b>927,231</b>	<b>1,029,565</b>	<b>1,035,998</b>	<b>940,661</b>
<b>OTHER CHARGES</b>				
450.65-99 OTHER CHARGES	-	-	45,000	90,000
	-	-	<b>45,000</b>	<b>90,000</b>
<b>TRANSFERS</b>				
450.90-10 TRANSFER TO GENERAL FUND	339,000	196,069	204,199	282,081
	<b>339,000</b>	<b>196,069</b>	<b>204,199</b>	<b>282,081</b>
<b>TOTAL EXPENDITURES</b>	<b>1,266,231</b>	<b>1,225,634</b>	<b>1,285,197</b>	<b>1,312,742</b>

# Riley County Police Department

*In 2000, a new fund called the Riley County Police Department Fund was created. By State Law, K.S.A. 19-4443, the City is required to levy a tax at a mill rate sufficient to fund 80% of the Riley County Police Department budget.*

## Sources of Income

This fund is supported from ad valorem property taxes, motor vehicle taxes, and delinquent property taxes. Payment is made to the Riley County Police Department on a monthly basis (1/12 of annual budget). The budget below only reflects the tax-supported revenue requested by this Agency.

## Expenditures

Expenditures from this fund are related to the City's portion of the Riley County Police Department budget. Prior to 2000, expenditures to the Riley County Police Department came from the General Fund.

Revenues				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
300.00-00 BEGINNING FUND BALANCE	91,029	228,356	50,000	481,520
<b>TAXES &amp; ASSESSMENTS</b>				
311.10-00 AD VALOREM	11,994,776	13,101,139	13,176,020	13,411,352
311.40-00 DELINQUENT / AD VALOREM	187,864	265,608	180,000	180,000
311.50-00 MOTOR VEHICLE TAX	1,009,186	1,031,008	1,036,960	1,056,816
	<b>13,191,826</b>	<b>14,397,754</b>	<b>14,392,980</b>	<b>14,648,168</b>
<b>FINES</b>				
352.11.00 COURT COSTS / CRIME STOPPER	-	-	6,700	5,000
	-	-	<b>6,700</b>	<b>5,000</b>
<b>TOTAL REVENUE</b>	<b>13,282,856</b>	<b>14,626,110</b>	<b>14,449,680</b>	<b>15,134,688</b>
Expenditures				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
<b>CONTRACTUAL SERVICES</b>				
426.33-05 CONSOLIDATED LAW	13,054,500	14,144,590	14,449,680	15,134,688
	<b>13,054,500</b>	<b>14,144,590</b>	<b>14,449,680</b>	<b>15,134,688</b>
<b>TOTAL EXPENDITURES</b>	<b>13,054,500</b>	<b>14,144,590</b>	<b>14,449,680</b>	<b>15,134,688</b>

# Capital Improvement Reserve Fund

The Capital Improvement Reserve Fund was created in 2006 by Ordinance No. 6526 approved by the City Commission. This fund is a true reserve fund authorized by Kansas statutes (KSA 12-1,118) and is exempt from all provisions of Kansas budgeting laws. In an effort to remain 'transparent' throughout the public budgeting process, the Capital Improvement Reserve Fund was included as part of the Special Revenue Funds within the City's annual published budget.

## Sources of Income

Revenue may be credited to this fund from any source including budgeted transfers from other funds, investment income, or reimbursements from bond proceeds, special assessments, state or federal aid. Again, as part of the City's effort to promote transparency, the transfer of new revenues into this fund shall be made with the approval of the City Commission.

## Expenditures

Revenue transferred to the capital improvement reserve improvement plan, including the repair, restoration and rehabilitation of existing public facilities, or for engineering and other public improvement plans or studies. In accordance with the City's adopted purchasing policy, any expenditure over \$20,000 from the capital improvements reserve fund will be approved by the City Commission.

Revenues				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
300.00-00 BEGINNING FUND BALANCE	2,610,624	1,865,442	1,866,442	1,730,000
<b>USE OF MONEY &amp; PROPERTY</b>				
362.01-00 INVESTMENT INTEREST	7,997	1,253	-	1,200
	<b>7,997</b>	<b>1,253</b>	<b>-</b>	<b>1,200</b>
<b>TOTAL REVENUE</b>	<b>2,618,621</b>	<b>1,866,695</b>	<b>1,866,442</b>	<b>1,731,200</b>
Expenditures				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
<b>OTHER CHARGES</b>				
503.66-00 CASH RESERVES	-	-	66,442	-
	-	-	<b>66,442</b>	-
<b>CAPITAL OUTLAY</b>				
503.70-05 CAPITAL OUTLAY LAND ACQUISITIONS	9,831	-	-	-
	<b>9,831</b>	-	-	-
<b>TRANSFERS</b>				
441.90-15 TRANSFER TO SPECIAL REVENUE FUND	3,000	-	-	-
503.90-25 TRANSFER TO CAPITAL PROJECT	740,348	-	1,800,000	1,731,200
	<b>743,348</b>	-	<b>1,800,000</b>	<b>1,731,200</b>
<b>TOTAL EXPENDITURES</b>	<b>753,179</b>	<b>-</b>	<b>1,866,442</b>	<b>1,731,200</b>

# Downtown Redevelopment TIF

*The Downtown Redevelopment Tax Increment Financing (TIF) District was created in November 2005 in accordance with Kansas law and is divided into two discrete areas - the North Project Area and the South Project Area. The North Project Area is described as a parcel generally bounded by Bluemont Street on the North, Tuttle Creek Boulevard on the East, Leavenworth Street on the South and 4th Street on the West (excluding a tract at the Southeast corner of the intersection of Bluemont Street and 4th Street). The South Project Area is bounded by Pierre Street on the North, Fort Riley Boulevard on the East and South (excluding a tract West of the intersection of Pierre Street and Fort Riley Boulevard) and 4th Street on the West. The purpose of this District is to allow for the development of both private and public facilities designed to stimulate the overall economy of the City's downtown retail trade center.*

### Sources of Income

Revenue available for debt service from the North District consists of incremental property taxes, City sales tax, compensating use tax, and the City's portion of the County's sales tax. Revenue available from the South District consists of incremental property taxes.

### Expenditures

The Senior Lien Tax Increment Financing (TIF) bonds were issued at a principal amount of \$21,220,000 in November 2009. This series of bonds was issued to retire the previously outstanding TIF bonds related to the financing of land acquisition and site preparation of the North Redevelopment District and will also be used to construct a public plaza area

consisting of several small public parks in the North District. These bonds shall not constitute a debt or liability of the City nor any pledge of the full faith and credit of the City.

### Project Status

The North Redevelopment Area is nearing full build-out. The last phase of the 4th Street housing is expected to be complete early in 2012 with several small public parks to follow in spring of 2012. Revenues continue to keep pace with projections and bonds are expected to retire as scheduled if not sooner than expected.

Revenues				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
300.00-00 BEGINNING FUND BALANCE	79,743	82,810	-	-
<b>OTHER LOCAL TAXES</b>				
311.20-00 AD VALOREM	452,705	953,822	1,167,000	1,228,046
318.10-10 CITY SALES TAX	760,956	706,831	882,303	685,626
318.10-20 RILEY COUNTY SALES TAX	232,288	216,566	269,102	210,069
318.15-10 CITY USE TAX	6,866	9,510	10,000	9,225
318.15-20 RILEY COUNTY USE TAX	2,096	2,914	3,000	2,826
	<b>1,454,912</b>	<b>1,889,643</b>	<b>2,331,405</b>	<b>2,135,792</b>
<b>TOTAL REVENUE</b>	<b>1,534,654</b>	<b>1,972,453</b>	<b>2,331,405</b>	<b>2,135,792</b>
Expenditures				
	2012 Actual	2013 Actual	2014 Budget	2015 Budget
<b>OTHER CHARGES</b>				
510.65-99 OTHER CHARGES	1,451,844	1,893,728	2,331,405	2,135,792
	<b>1,451,844</b>	<b>1,893,728</b>	<b>2,331,405</b>	<b>2,135,792</b>
<b>TOTAL EXPENDITURES</b>	<b>1,451,844</b>	<b>1,893,728</b>	<b>2,331,405</b>	<b>2,135,792</b>