

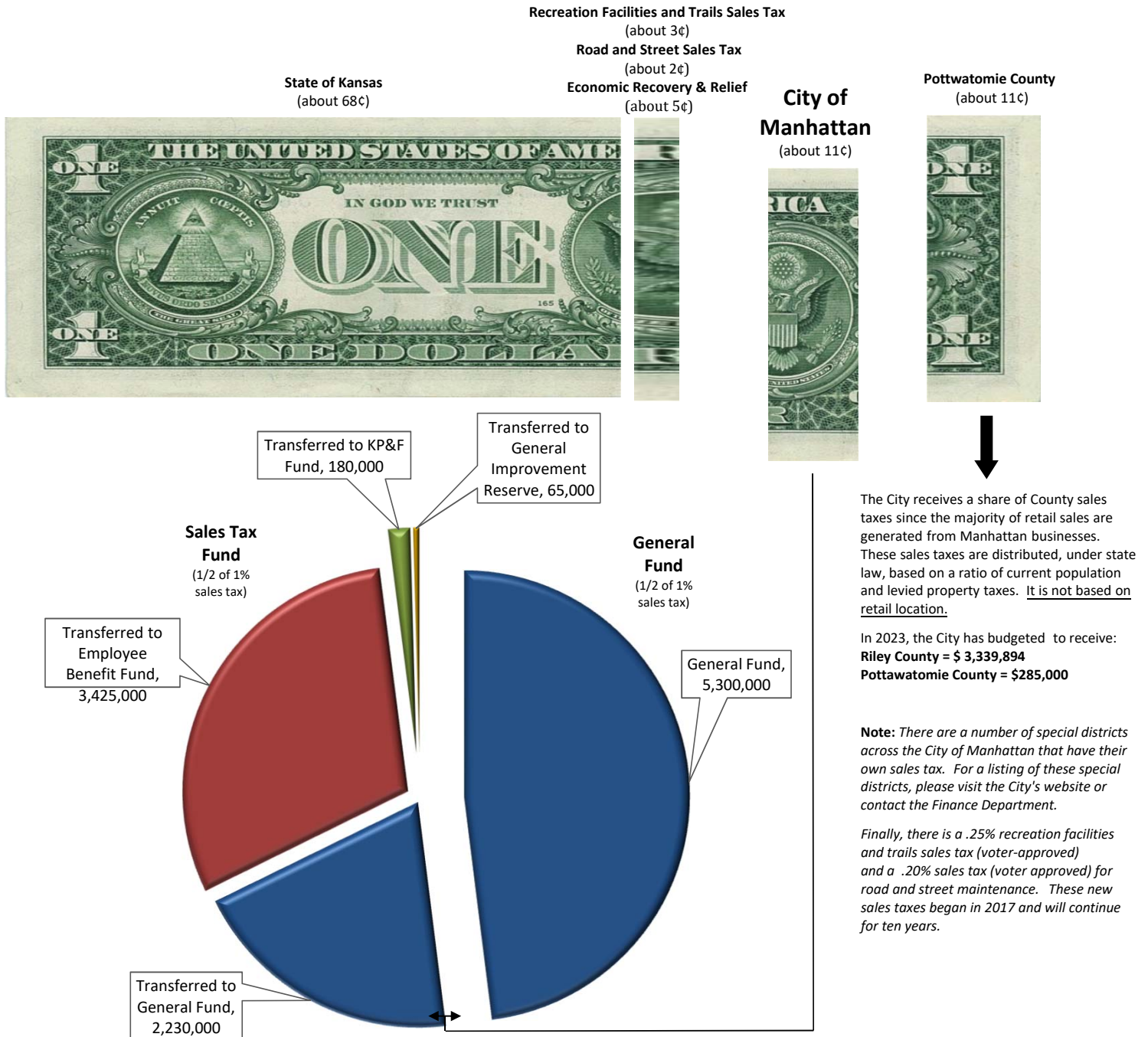
The 2023 Allocation of a Sales Tax Dollar

The local sales tax rate in Manhattan/Pottawatomie County is 9.45% and is distributed as follows:

State of Kansas = 6.50%; Pottawatomie County = 1.00%; City of Manhattan (voter approved) = 1.00%;
 Recreation Facilities and Trails (voter approved) = .25%; Road and Street Improvements (voter approved) = .20%;
 Economic Recovery & Relief (voter approved) = .50% (Note: This sales tax was passed in 2020.)

Based on the 2023 City Budget presented by the City Manager and adopted by the City Commission, for every \$1.00 paid in sales taxes for local purchases, only 11¢ is collected by the City of Manhattan from its 1.00% local sales tax. Of this amount (11¢), about 7¢ is credited to the General Fund to keep annual property taxes low. In 2023, it is estimated that \$10,600,000 will be collected from the City's 1% local sales tax.

~ The following graphs show where city sales taxes are directed ~



In accordance with City Ordinance No. 3965, (voter approved) one-half of the 1% local sales tax collected by the City is credited to the Sales Tax Fund and transferred only to other funds that are authorized to levy a property tax.