

Cities across the state did not receive the standard distribution letter. We are not sure what may have happened, but the 'screen shot' from the Department of Revenue's website shows the revenue that has been distributed to the city in 2019 – including transient guest taxes and special highway taxes.

Hopefully we will return to the 'normal' distribution next month.

--- Bernie Hayen

DISTRIBUTION	ENTITY	TRANSACTION	DATE	MONTH/YEAR	AMOUNT
Compensating Use Tax	Manhattan, City Of	City Tax File	01/25/2019	Jan/2019	\$168,794.38
Compensating Use Tax	Manhattan, City Of	City Share From County Tax	01/25/2019	Jan/2019	\$66,134.70
Compensating Use Tax	Manhattan, City Of	City Share From County Tax	01/25/2019	Jan/2019	\$4,099.39
Compensating Use Tax	Manhattan, City Of	Manhattan City South Star City Share Cnty Tax	01/25/2019	Jan/2019	\$116.66
Highway	Manhattan, City Of	Amount Distributed Based On Population	01/16/2019	Jan/2019	\$34.08
Highway	Manhattan, City Of	Amount Distributed Based On Population	01/16/2019	Jan/2019	\$373,715.55
Highway	Manhattan, City Of	Penny Rounding For Balancing Purposes	01/16/2019	Jan/2019	\$-0.01
Sales Tax	Manhattan, City Of	City Tax File	01/25/2019	Jan/2019	\$1,472,177.14
Sales Tax	Manhattan, City Of	City Share From County Tax	01/25/2019	Jan/2019	\$491,728.93
Sales Tax	Manhattan, City Of	City Share From County Tax	01/25/2019	Jan/2019	\$25,571.71
Sales Tax	Manhattan, City Of	Manhattan City South Star City Share Cnty Tax	01/25/2019	Jan/2019	\$3,896.42
Transient Guest Tax	Manhattan, City Of	Amount Of Distribution Per Kdor	01/17/2019	Jan/2019	\$552,055.60
Transportation Dev. Dist. Tax	Manhattan, City Of	Manhattan 2 Transportatio	01/25/2019	Jan/2019	\$32,520.96
Transportation Dev. Dist. Tax	Manhattan, City Of	Manhattan 5 Transportatio	01/25/2019	Jan/2019	\$5,637.78
Transportation Dev. Dist. Tax	Manhattan, City Of	Manhattan6 Transportation	01/25/2019	Jan/2019	\$1,958.16

# Monthly Sales Tax Summary

## Downtown Redevelopment TIF/TDD

For the Month of January

Current Month

City Sales Tax	\$ 954,464	City Sales Taxes (TIF)	\$ 58,792
City Compensating Use Tax	\$ 115,330	City Compensating Use Taxes	\$ 1,004
Riley County Sales Tax	\$ 477,597	Riley County Sales Taxes	\$ 18,029
Riley County Compensating Use Tax	\$ 65,943	Riley County Compensating Use Taxes	\$ 308
Pott. County Sales Tax	\$ 25,572	North Redevelopment (TDD)	\$ 32,521
Pott. County Compensating Use Tax	\$ 4,099	South Redevelopment (TDD)	\$ 5,638
Limey Point Transportation District (TDD)	\$ 27	McDonald's (TDD)	\$ 1,958
Trails & Recreation Tax	\$ 285,836	Blueville (TDD)	\$ 872
Street Maintenance Sales Tax	\$ 225,546	<b>Totals</b>	<b>\$ 119,121</b>
<b>Totals</b>	<b>\$ 2,154,414</b>		
<i>plus</i>	<b>\$ 119,121</b>		

January State Distribution \$ 2,273,535

### Total Sales Taxes Distributed to Funds in 2019 (January - January)

	City Sales Taxes	City Compensating Use Taxes	Riley County Sales Taxes	Riley County Compensating Use Taxes	Pott County Sales Taxes	Pott County Compensating Use Taxes	Total-to-Date
General Fund	\$ 476,705	\$ 57,665	\$ 236,688	\$ 32,913	\$ 25,572	\$ 4,099	\$ 833,643
Sales Tax Fund	\$ 476,705	\$ 57,665					\$ 534,370
EcoDevo Fund			\$ 157,744	\$ 21,510			\$ 179,254
General Fund-Airport	\$ 1,054		\$ 323				\$ 1,377
Bond & Interest Fund			\$ 82,841	\$ 11,520			\$ 94,361
Quality of Life Project Accounts							\$ -
North-end Downtown TDD	\$ 32,521						\$ 32,521
South-end Downtown TDD	\$ 5,638						\$ 5,638
Limey Point TDD	\$ 27						\$ 27
Downtown Redevelopment TIF	\$ 58,792	\$ 1,004	\$ 18,029	\$ 308			\$ 78,133
McDonald's TDD	\$ 1,958						\$ 1,958
Blueville TDD	\$ 872						\$ 872
Street Maintenance Fund	\$ 202,283	\$ 23,264					\$ 225,546
Trails & Recreation Tax	\$ 256,639	\$ 29,197					\$ 285,836

Total-to-Date \$ 2,273,535

### Comparative Data - Total Sales Taxes Distributed to Funds in 2018 (January - January)

	City Sales Taxes	City Compensating Use Taxes	Riley County Sales Taxes	Riley County Compensating Use Taxes	Pott County Sales Taxes	Pott County Compensating Use Taxes	Total-to-Date
General Fund	\$ 426,068	\$ 50,294	\$ 215,673	\$ 29,694	\$ 23,213	\$ 3,166	\$ 748,108
Sales Tax Fund	\$ 426,068	\$ 50,294					\$ 476,363
EcoDevo Fund			\$ 19,552	\$ 141,672			\$ 161,223
General Fund-Airport	\$ 333		\$ 103				\$ 436
Bond & Interest Fund			\$ 75,486	\$ 10,393			\$ 85,878
Quality of Life Project Accounts	\$ 229,699	\$ 25,730					\$ 255,428
North-end Downtown TDD	\$ 30,965						\$ 30,965
South-end Downtown TDD	\$ 1,604						\$ 1,604
Limey Point TDD	\$ -						\$ -
Downtown Redevelopment TIF	\$ 57,709	\$ 795	\$ 17,889	\$ 246			\$ 76,640
McDonald's TDD	\$ 1,949						\$ 1,949
Blueville TDD	\$ 623						\$ 623
Street Maintenance Fund	\$ 180,820	\$ 20,280					\$ 201,100
Trails & Recreation Tax	Started in 04/2018						

Total-to-Date \$ 2,040,317

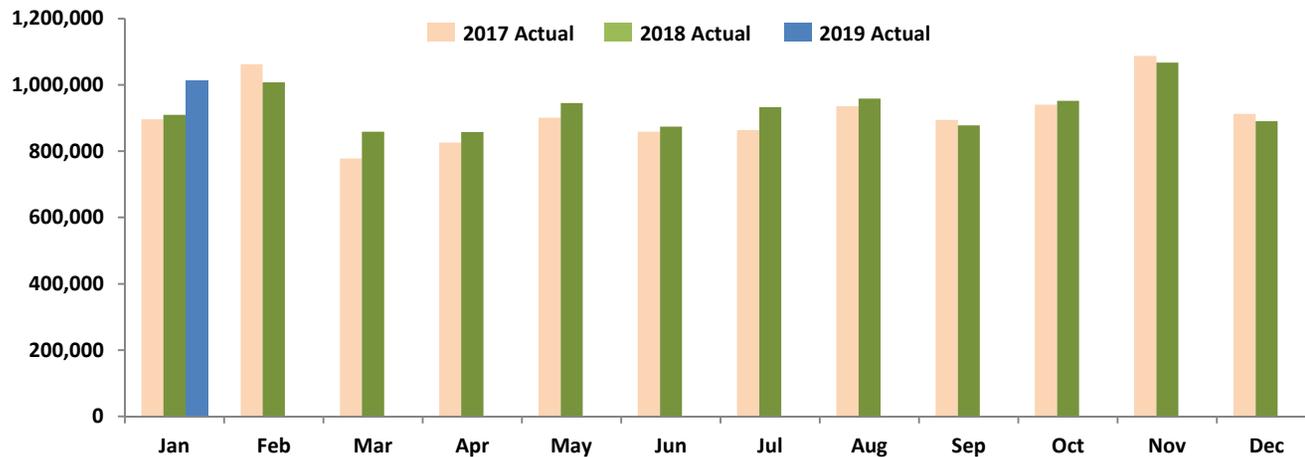
# Sales Tax Receipts History

## City of Manhattan - 1 ¢ Sales Tax

				<i>Sales taxes reserved</i>			2019 Budget less 2019 TIF Sales Taxes	Net Budget Impact to Date
	2017	2018	2019	2017	2018	2019		
				TIF Sales Taxes				
Jan	896,320	910,179	1,013,256	60,204	57,709	58,792	850,000	104,464
Feb	1,062,389	1,007,762		71,934	65,027		920,000	
Mar	777,854	859,000		52,602	53,445		800,000	
Apr	826,024	858,117		51,090	51,461		820,000	
May	901,290	945,531		53,421	51,193		900,000	
Jun	858,724	874,527		53,729	45,531		860,000	
Jul	863,526	932,727		49,757	48,477		900,000	
Aug	935,312	959,217		55,551	51,828		920,000	
Sep	893,919	878,079		53,337	49,217		860,000	
Oct	940,404	952,204		55,734	53,962		925,000	
Nov	1,087,282	1,066,936		59,289	57,051		925,000	
Dec	912,482	890,524		52,218	52,210		900,000	

**TOTALS: \$10,955,526    \$11,134,801    \$1,013,256    \$668,867    \$637,114    \$58,792    \$10,580,000    \$104,464**

	Y-T-D	Y-T-D	Y-T-D	Y-T-D	Y-T-D	Y-T-D	
<i>Compared to previous year</i>	<b>-2.2%</b>	<b>1.6%</b>	<b>11.3%</b>	<b>-7.5%</b>	<b>-4.7%</b>	<b>1.9%</b>	<i>Net Additional Revenue</i>
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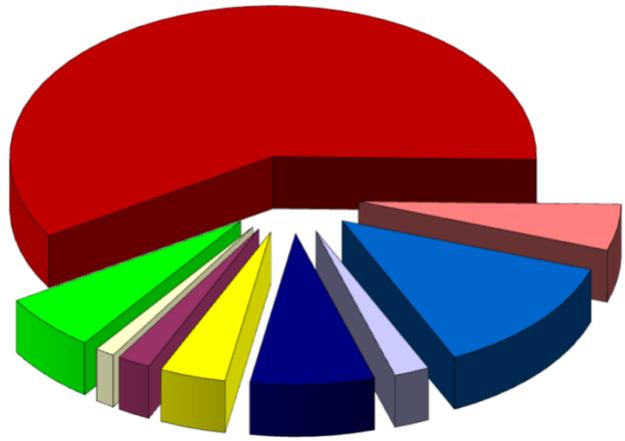


2019 1¢ City Sales Tax Distribution for the Month of December				
Category	Description	Amount	%	Number of Establishments (2015 Census Data)
11	Agriculture, Forestry, Fishing, and Hunting	\$129	0.0%	---
21	Mining	\$947	0.1%	---
22	Utilities	\$39,593	4.1%	2
23	Construction	\$19,922	2.0%	88
31	Manufacturing	\$1,175	0.1%	7
32	Manufacturing	\$9,551	1.0%	
33	Manufacturing	\$990	0.1%	
42	Wholesale Trade	\$59,613	6.1%	11
44	Retail Trade	\$386,975	39.7%	92
45	Retail Trade	\$189,280	19.4%	
48	Transportation and Warehousing	\$4,730	0.5%	28
49	Transportation and Warehousing	\$1,508	0.2%	
51	Information	\$48,256	4.9%	13
52	Finance and Insurance	\$1,277	0.1%	39
53	Real Estate, Rental, and Leasing	\$8,408	0.9%	46
54	Professional, Scientific, and Technical Services	\$2,460	0.3%	38
55	Management of Companies and Enterprises	\$863	0.1%	15
56	Administrative, Support, Waste Management and Remediation Services	\$7,288	0.7%	56
61	Educational Services	\$5,811	0.6%	3
62	Health Care and Social Assistance	\$1,598	0.2%	41
71	Arts, Entertainment, and Recreation	\$39,183	4.0%	11
72	Accommodation and Food Services	\$124,211	12.7%	78
81	Other Services (except Public Administration)	\$15,385	1.6%	77
92	Public Administration	\$5,746	0.6%	2
99	Special Classification Provisions, NESOI	\$10	0.0%	
<b>Total</b>		<b>\$974,911</b>	<b>100.0%</b>	<b>561</b>

Category	Description	Amount	%	Establishments
22	Utilities	\$39,593	4.1%	2
23	Construction	\$19,922	2.0%	88
31-33	Manufacturing	\$11,716	1.2%	7
42	Wholesale Trade	\$59,613	6.1%	11
44-45	Retail Trade	\$576,255	59.1%	92
51	Information	\$48,256	4.9%	13
72	Accommodation and Food Services	\$124,211	12.7%	78
81 to 99	Other Services	\$21,130	2.2%	270
52 to 71	Remaining Categories	\$74,214	7.6%	
<b>Total</b>		<b>\$974,911</b>	<b>100.0%</b>	<b>561</b>

North American Industry Classification System (NAICS). For more information, please refer to the NAICS website at: <http://www.naics.com/search/>

- Utilities
- Construction
- Manufacturing
- Wholesale Trade
- Retail Trade
- Information
- Accommodation and Food Services
- Other Services
- Remaining Categories



**Note:** This report includes only those sales taxes received for the current month, including the City's TIF District sales taxes. It does not include any back taxes or refunds.