

2022

# Annual Operating Budget



City of Manhattan, Kansas



# 2022 Annual Operating Budget

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# INTRODUCTION

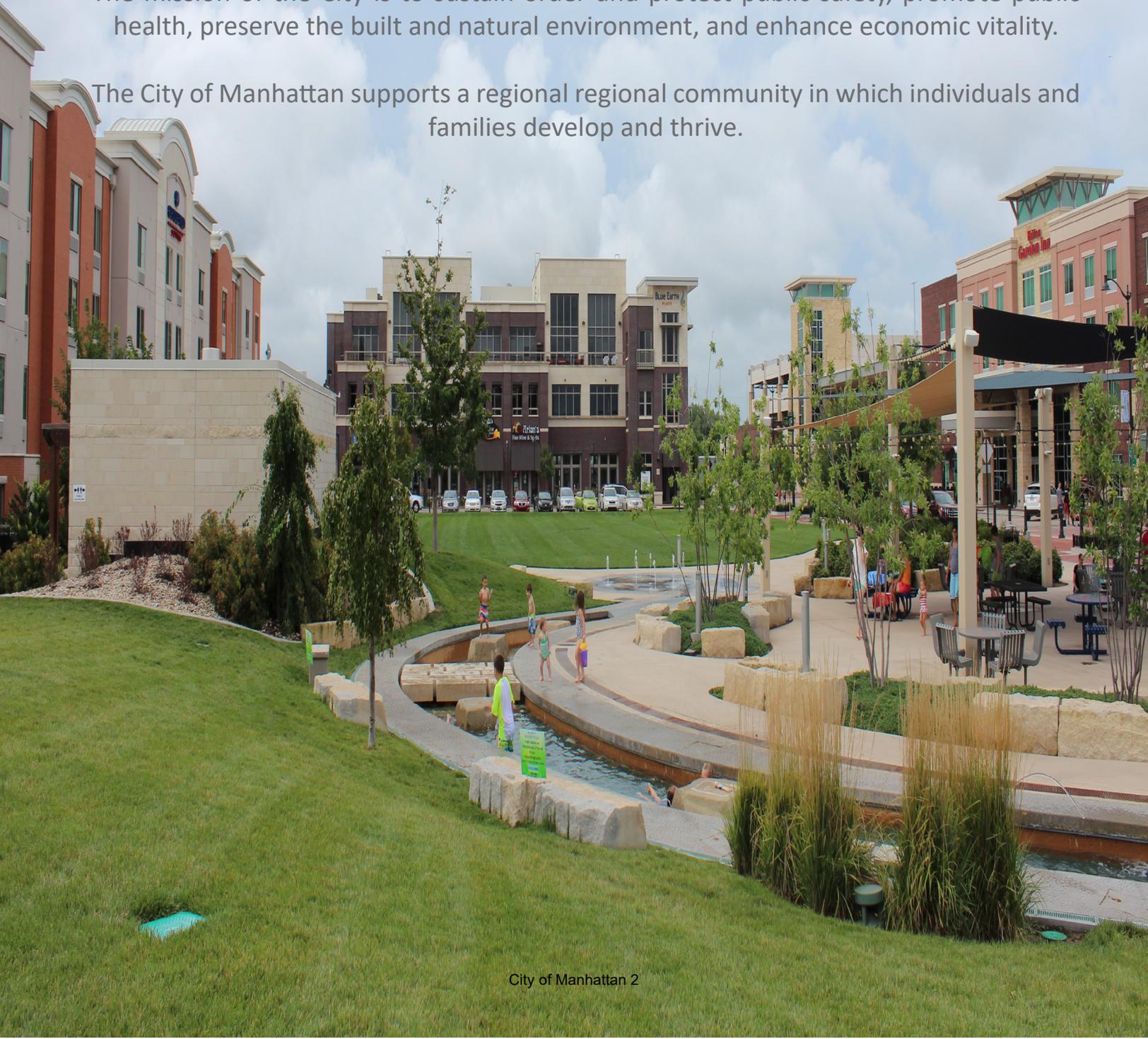


## Mission Statement

Manhattan is a diverse community whose commission/manager form of government serves its residents and visitors by providing services which they cannot provide by themselves alone.

The mission of the City is to sustain order and protect public safety, promote public health, preserve the built and natural environment, and enhance economic vitality.

The City of Manhattan supports a regional regional community in which individuals and families develop and thrive.





# List of Principal Officials

## Elected Officials



Mayor Linda Morse



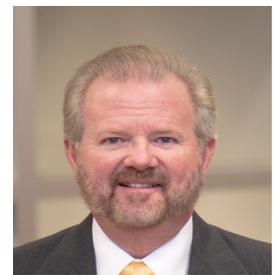
Commissioner Usha Reddi



Commissioner Jon Matta



Commissioner Wynn Butler



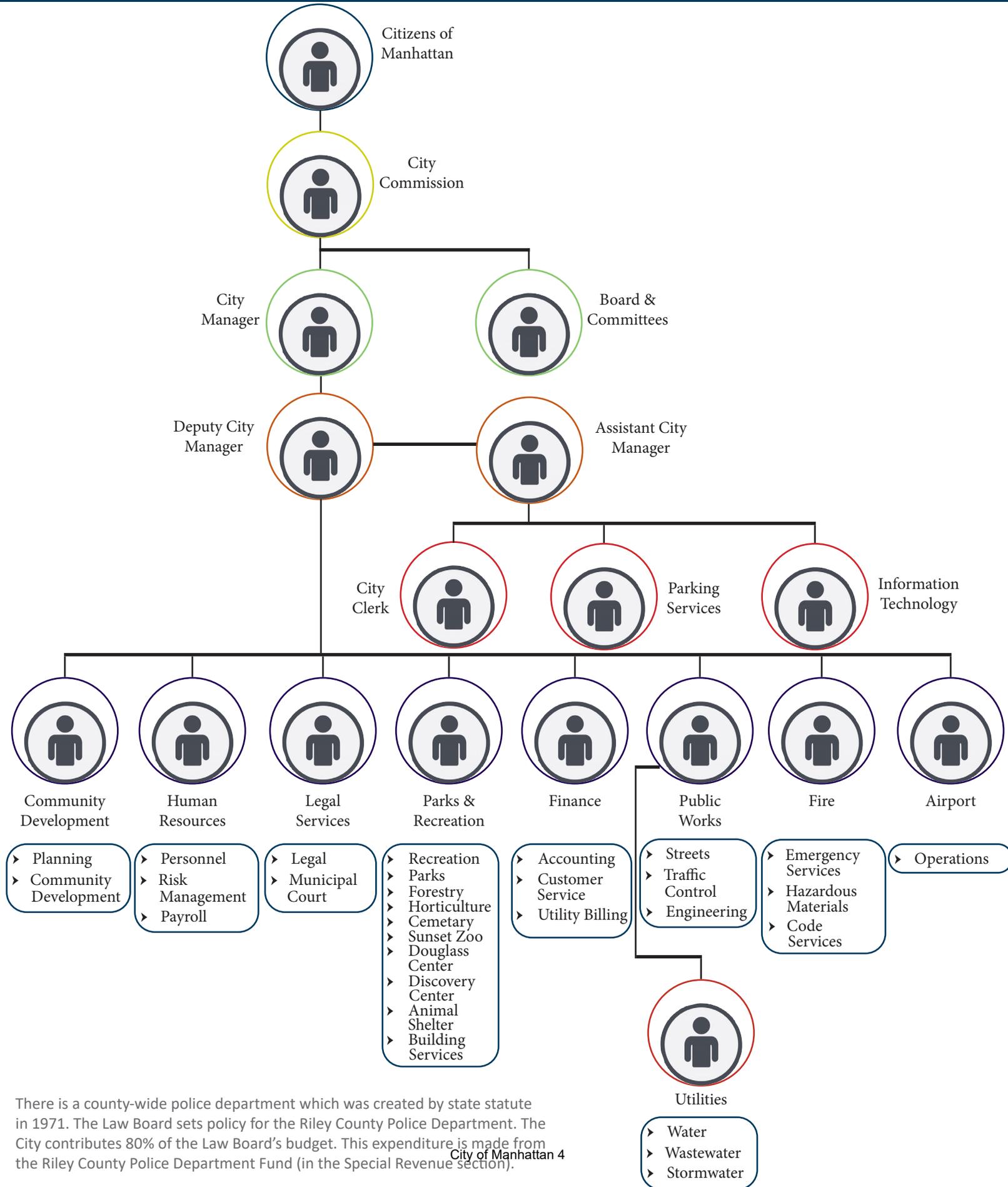
Commissioner Mark Hatesohl

## Appointed Officials

City Manager	Ron R. Fehr
Deputy City Manager	Jason Hilgers
Assistant City Manager	Jared Wasinger
City Clerk/Communications Manager	Brenda Wolf
City Attorney	Katherine Jackson
Airport Director	Brandon Keazer
Director of Community Development	Eric Cattell
Director of Finance	Rina Neal
Director of Fire Services	Scott French
Director of Human Resources	Tammy Galvan
Director of Parks and Recreation	Eddie Eastes
Director of Public Works/Utilities	Rob Ott

# Organization Chart

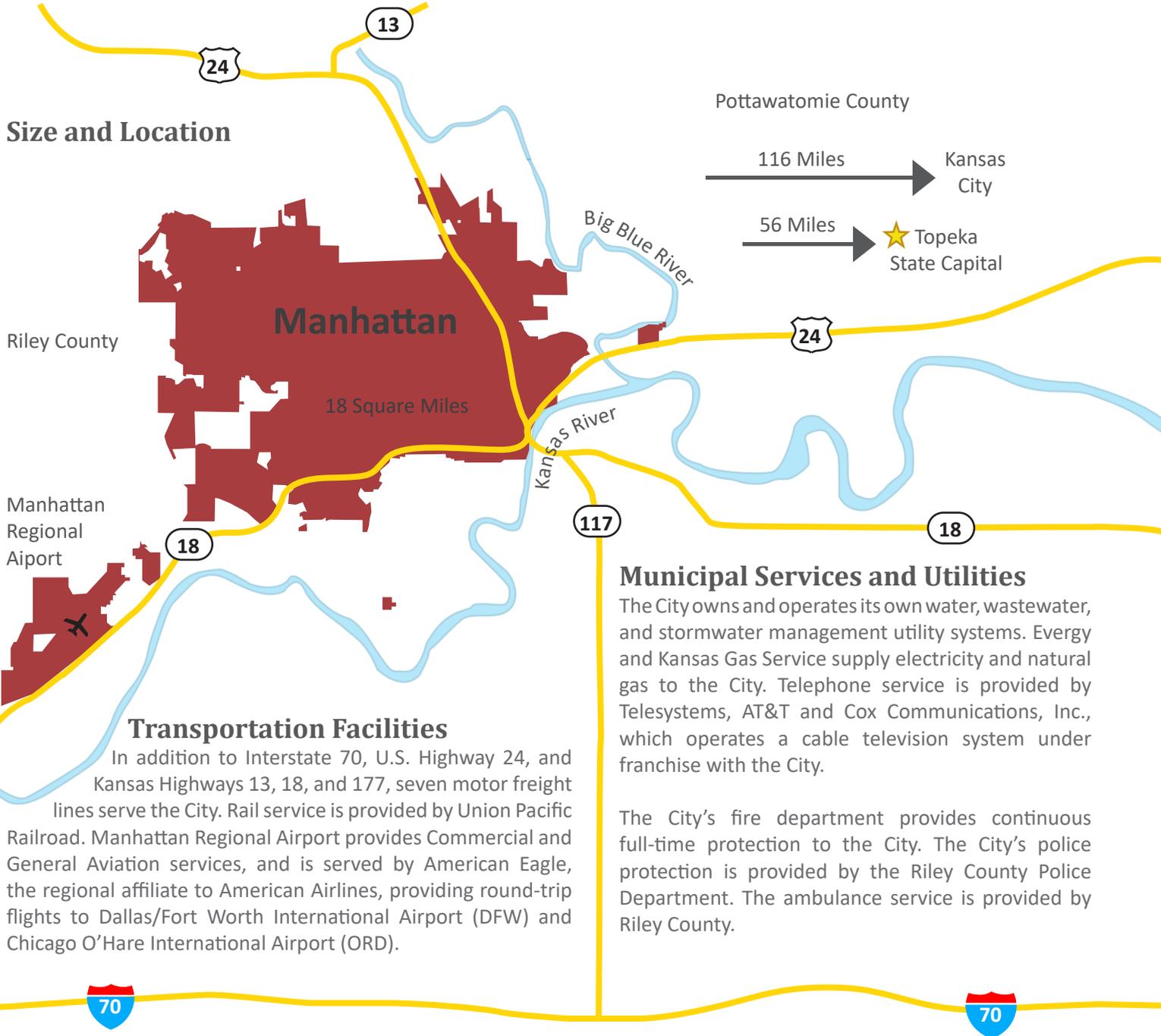
November 2021



There is a county-wide police department which was created by state statute in 1971. The Law Board sets policy for the Riley County Police Department. The City contributes 80% of the Law Board's budget. This expenditure is made from the Riley County Police Department Fund (in the Special Revenue section).

# General Statistical Information Concerning the City of Manhattan, Kansas

## Size and Location



Manhattan Regional Airport

## Transportation Facilities

In addition to Interstate 70, U.S. Highway 24, and Kansas Highways 13, 18, and 177, seven motor freight lines serve the City. Rail service is provided by Union Pacific Railroad. Manhattan Regional Airport provides Commercial and General Aviation services, and is served by American Eagle, the regional affiliate to American Airlines, providing round-trip flights to Dallas/Fort Worth International Airport (DFW) and Chicago O'Hare International Airport (ORD).

## Municipal Services and Utilities

The City owns and operates its own water, wastewater, and stormwater management utility systems. Evergy and Kansas Gas Service supply electricity and natural gas to the City. Telephone service is provided by Telesystems, AT&T and Cox Communications, Inc., which operates a cable television system under franchise with the City.

The City's fire department provides continuous full-time protection to the City. The City's police protection is provided by the Riley County Police Department. The ambulance service is provided by Riley County.

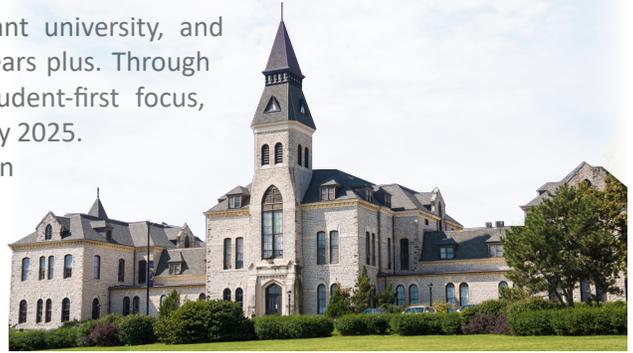
## Government and Organization of the City

The City of Manhattan was chartered May 30, 1857 and is a city of the first class. The City operates under a Commission-Manager form of government. The City Commission consists of five members. Elections are held every other year in odd-numbered years. Three City Commission positions are chosen at each election. The two highest vote recipients receive four-year terms while the third highest vote recipient receives a two-year term. The City Manager is appointed by the Commission and is charged with the efficient and effective administration of the City.

## Kansas State University

Kansas State University is the nation's first operational land-grant university, and has proudly served the people of Kansas and the world for 150-years plus. Through groundbreaking research, stellar educational resources and a student-first focus, K-State is positioned to become a Top 50 public research university by 2025.

The University is fully accredited by the Higher Learning Commission of the North Central Association of Colleges and Schools, and is a member of the Big 12 Conference. K-State has a growing multicultural enrollment, 250-plus majors and options, 90-plus research facilities, and is proud to be part of the Manhattan community. Fall 2022 enrollment for K-State was 19,722 students.



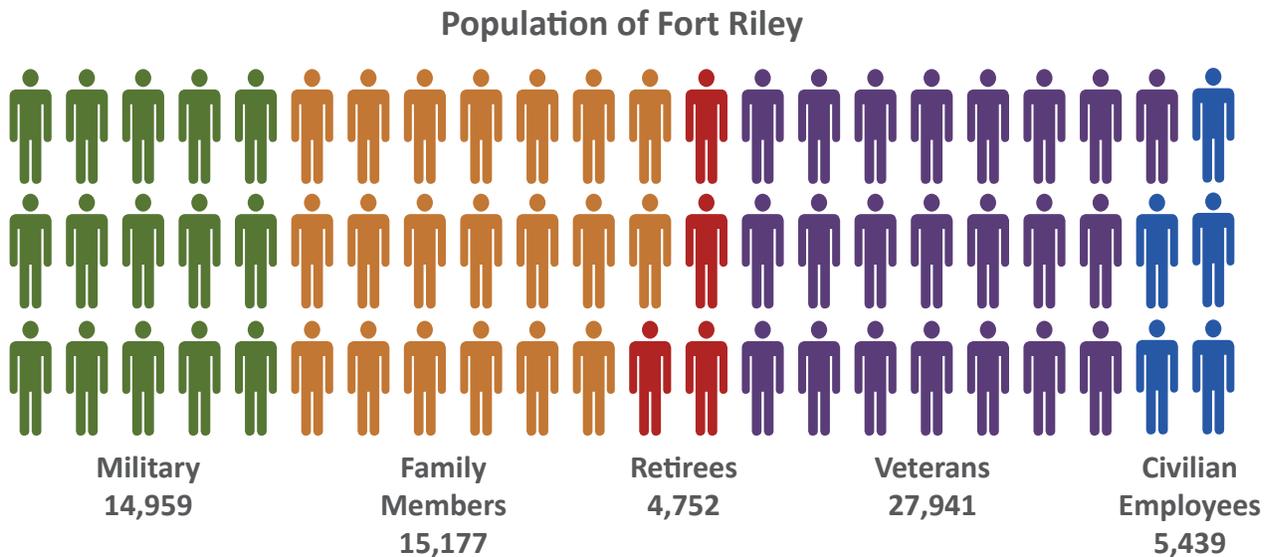
## Military Activity - Fort Riley

Founded in 1853, Fort Riley is a military installation 15 miles west of Manhattan. Originally known as Camp Center, Fort Riley is a permanent post and has long been one of the nation's largest military installations. On June 8th of 2017, the 1st Infantry Division celebrated 100 continuous years of service to the nation. Today, the installation covers approximately 102,000 acres with a military strength of approximately 14,959 soldiers. In addition to the military personnel at Fort Riley, 5,439 civilian employees work on the installation, 8,208 family members live onsite, and 6,969 family members live offsite. Fort Riley's total population, including off-post dependents, employees, retirees, and veterans is approximately 68,405. Annually, Fort Riley provides training for a significant number of Army National Guard and U.S. Army Reserve Personnel.

During Fort Riley's service to the nation, many legendary and historic characters have been intertwined with the Fort's history. Some of the more famous were Buffalo Bill Cody, Wild Bill Hickock, George Armstrong Custer, and the famous 7th Cavalry of the early frontier days; Civil War heroes J.E.B. Stuart and Phillip St. George Cook; General "Blackjack" Pershing of World War I; Generals Wainwright, Patton, and Terry Allen of World War II; and Major General Thomas Rhame of the Persian Gulf War.

## Impact of Fort Riley

The Following is the Economic Impact Summary for Fort Riley for the year ended September 30, 2021 (federal fiscal year):



Source: 1st Infantry Division - Fort Riley, Kansas <http://www.riley.army.mil/>

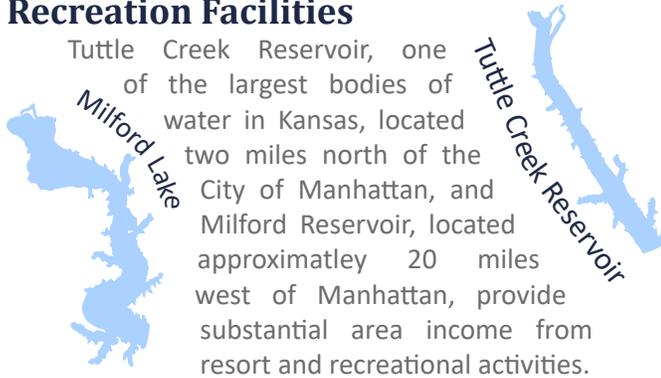
## Economic Impact of Fort Riley on the State of Kansas

Payroll	\$1,233,834,108
Contracts/Services/Supplies	\$186,388,809
Construction	\$70,306,292
Education	\$30,488,983
Veteran Expenditures	\$249,732,355
Health Care	\$91,498,377

<b>Total Direct Economic Impact</b>	<b>\$1,862,248,924</b>
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Source: 1st Infantry Division - Fort Riley, Kansas <http://www.riley.army.mil/>

### Recreation Facilities



Milford Lake and Tuttle Creek Reservoir

Tuttle Creek Reservoir, one of the largest bodies of water in Kansas, located two miles north of the City of Manhattan, and Milford Reservoir, located approximately 20 miles west of Manhattan, provide substantial area income from resort and recreational activities.

### Medical and Health Facilities

The City's two local hospitals, St. Mary's Hospital, built in 1960, and Riley County owned Memorial Hospital, which was built in 1954, have consolidated into one entity, Ascension Via Christi Hospital, which employs approximately 800 persons. There are currently over 90 medical doctors practicing in the City. Manhattan Surgical Center provides surgical and post-surgical services to the region. The City also has two major retirement facilities, Meadowlark Hills Retirement Community and Via Christi Village, which provide assisted care as well as independent living. The City has several smaller assisted living facilities as well.

# Economic Information

## Concerning the City of Manhattan, Kansas

### Employment

The City's economic character is affected largely by two institutions, Kansas State University and Fort Riley. There are also many workers that commute from surrounding areas to Manhattan for jobs.

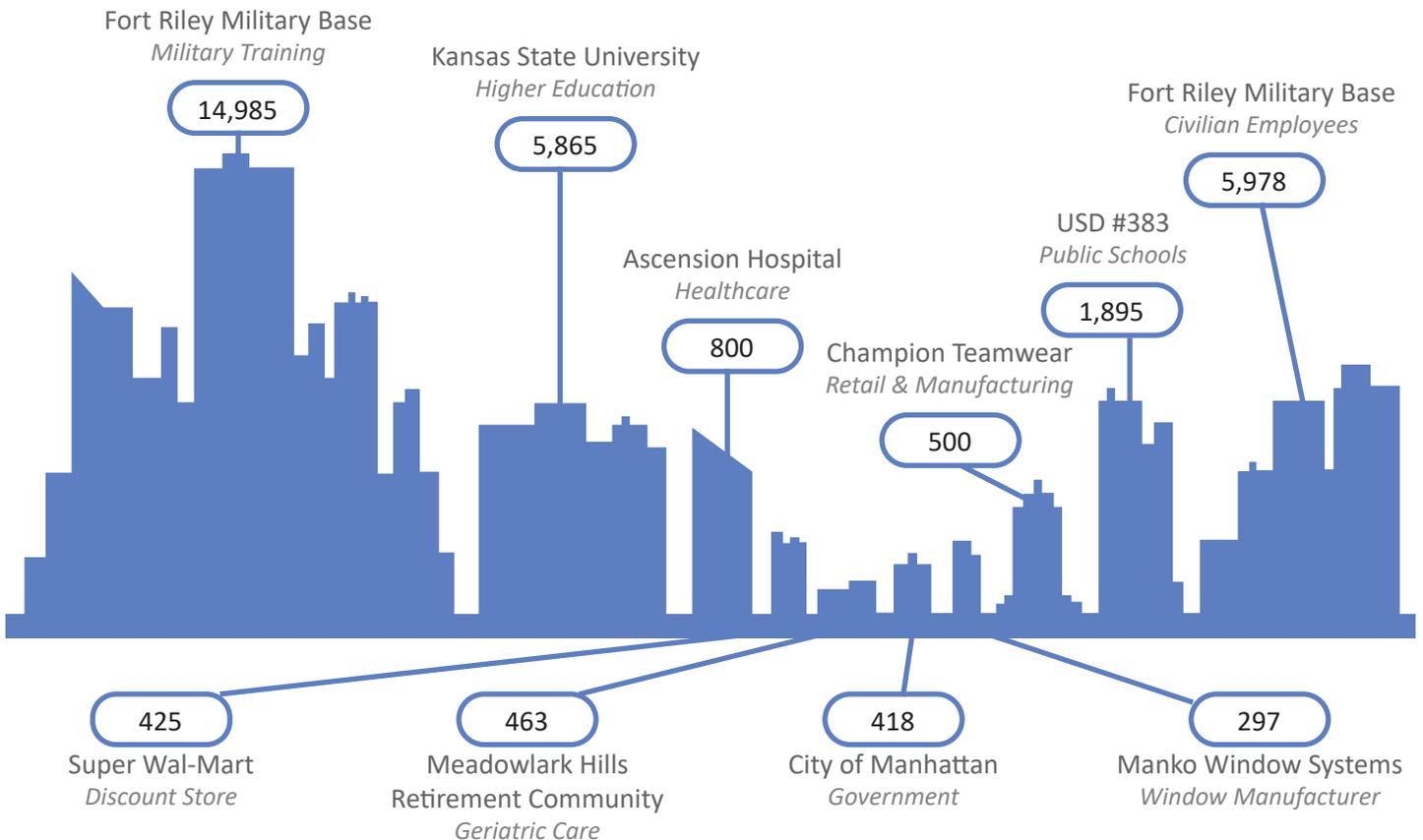
Although Manhattan has a low official unemployment rate, there is an abundant supply of above average, trainable labor available. This is due in part to the students of Kansas State University, and the dependents of Fort Riley, which are not counted in the official labor force statistics. Manhattan is also a regional hub that draws labor from a 40 mile radius. These factors contribute to a work ethic creating high productivity and a compatible labor climate. A few of the major employers in the Manhattan area are Kansas State University, Fort Riley, USD #383, Champion Teamwear, and Ascension Hospital.

### Labor Force Data

	October 2020		October 2021	
	Civilian Labor Force	Unemployment Rate	Civilian Labor Force	Unemployment Rate
Manhattan Metro Area	46,913	4.1%	45,735	2.9%
Riley County	34,652	4.2%	33,789	2.9%
Pottawatomie County	12,821	3.7%	11,946	2.7%
State of Kansas	1,517,304	5.3%	1,511,879	3.9%

Source: Kansas Department of Labor, Labor Market Information Services

### Major Employers in the Manhattan Area by Number of Employees



Source: City of Manhattan Official Statement for General Obligation Debt  
City of Manhattan 8

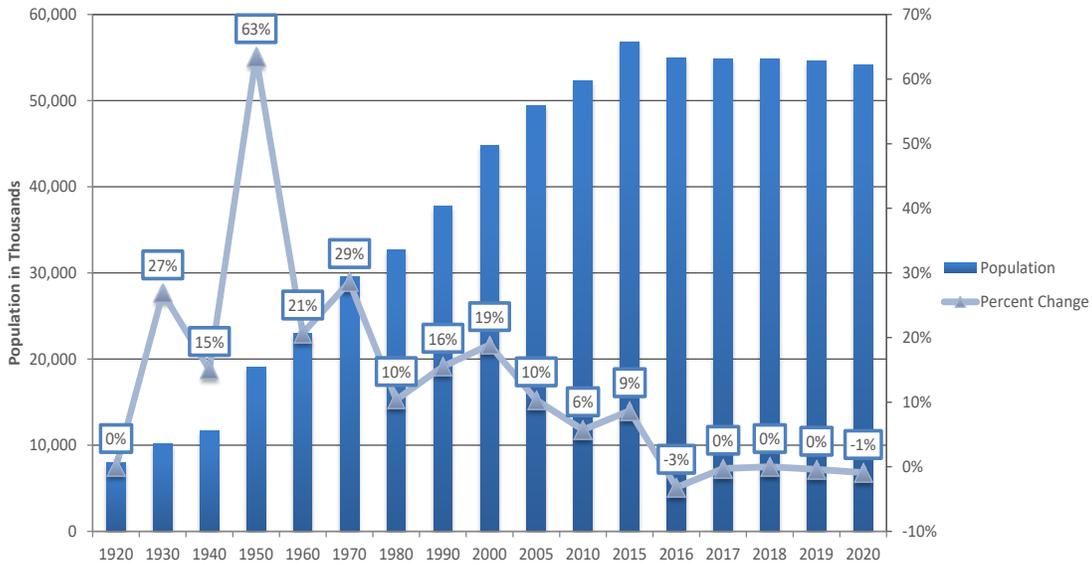
## Housing

The housing and construction industry has been stable in Manhattan. Numerous new subdivisions have been developed and offer a wide variety of housing price ranges.

Kansas State University and Fort Riley have been primarily responsible for the strong and increasing housing market in Manhattan. The City’s population growth and construction permits, in both number and value, demonstrate the growth in Manhattan.

## Population Trends

Manhattan has experienced steady growth, and the population trends according to the United States Census Bureau and internal modeling data are as follows:



Population figures include students living on Kansas State University, which was annexed on July 3, 1994.

## Financial Institutions

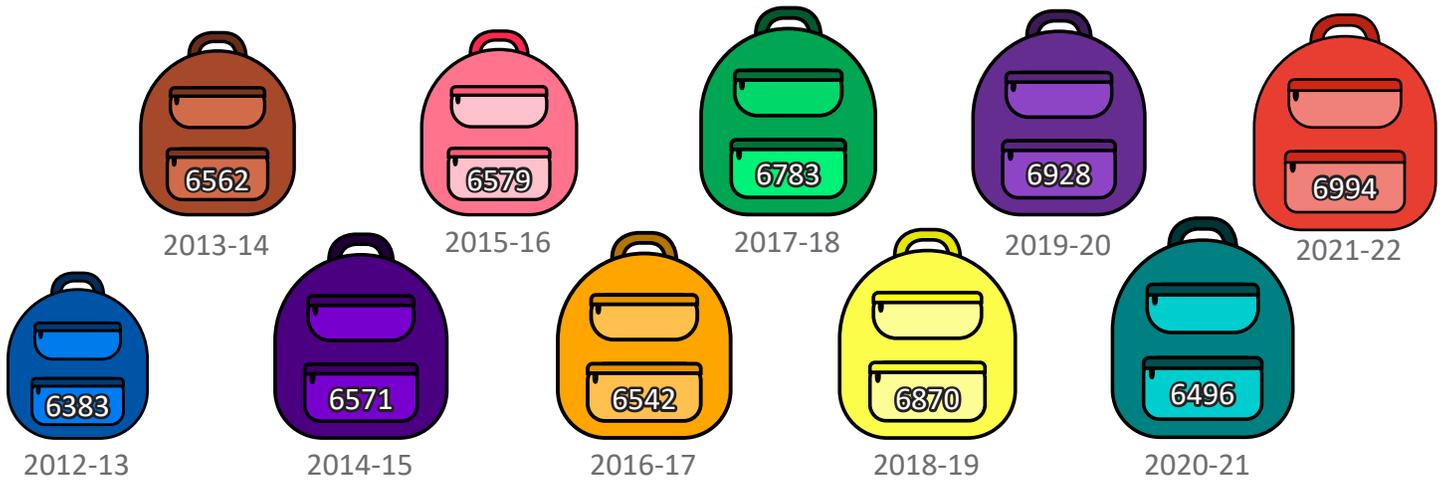
There are currently 15 banks with 27 banking offices located in Riley County and 10 banks with 15 banking offices located in Pottawatomie County. The graph below represents deposits at banks in both counties over a five-year period as of June 30<sup>th</sup> of each year.



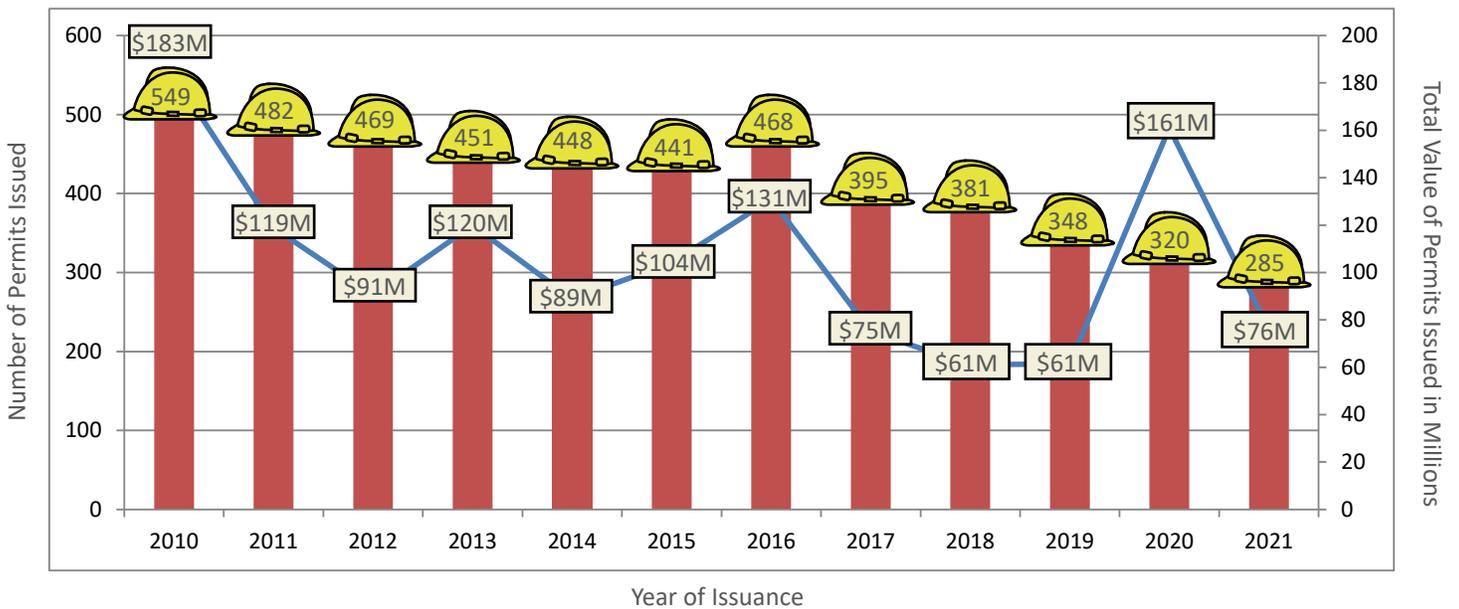
Source: Federal Deposit Insurance Corporation Office of Thrift Supervision Summary of Deposits

## Education

The City is the location of Unified School District No. 383 facilities, which provide a complete educational program for students from pre-kindergarten through high school, as well as adult and vocational educational and special interest programs. The following is a summary of District enrollment for pre-kindergarten through high school:



## Number and Total Value of Building Permits Issued in Manhattan, Kansas by Year of Issuance



\*As of 11/2021

## Annexation (as of 11/18/2021)

- Joint Maintenance Facility site: 36.5 acre tract generally located on the south side of East Poyntz Avenue (US 24 Hwy) and west of Levee Drive. The site is zoned I-3, Light Industrial District. This will be the site for the City's new complex that will house several of the City's maintenance divisions (Public Works, Parks & Recreation, Fire) that are currently housed separately at a number of different locations.

**In 2020, the City completed no annexations.**

### The City's purpose for annexing these areas is:

1. To provide for orderly growth and prosperity in the area;
2. To plan and provide public service facilities on a rational and economic basis;
3. To bring identified growth areas within the City's land use control;
4. To subject the growth areas to the City's police power regulations;
5. To regulate and deliver health and sanitation services to growth areas; and
6. To ensure that the residents of growth areas who benefit from many of the facilities provided by the City bear their full share of those costs.

## Annual Financial Reporting

The City has received 20 Certificates of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the U.S. and Canada for its comprehensive annual financial reports for fiscal years ending December 31, 1996 through 2015.



The City's budget process is managed by the City Manager, and each department head is responsible for preparing their respective department's proposal segment. The Finance Department monitors budget-to-actual relationships throughout the year, and the City Commission is provided monthly financial updates through the City Manager's report.

As a result of its rigorous budgetary process, the City has received 24 Government Finance Officers Association's Distinguished Budget Presentation Awards for its 1998 through 2021 budgets.



# City of Manhattan

## Current and Ongoing Strategic View with Goals and Priorities

### CITY COMMISSION GUIDING STATEMENTS

- The City supports continuing and strengthening collaborative partnerships with local, regional and intergovernmental organizations such as Kansas State University, Fort Riley, Riley County, Pottawatomie County, Geary County, USD 383 and other area schools, Flint Hills Regional Council, ATA Bus, and Flint Hills Metropolitan Planning Organization.
- The City supports public safety for our residents and the Riley County Police Department.
- The City supports delivering services that are customer friendly, efficient, transparent, and effective.
- The City supports a stable and diversified economic base that maximizes inclusion of higher paying jobs in growth industries.
- The City supports workforce development.
- The City supports the implementation of Region Reimagined (R<sup>2</sup>): A Blueprint for Prosperity.
- The City supports the implementation of the long-term Comprehensive Plan, Manhattan 2035, and the development and implementation of Master Plans.
- The City supports providing diverse cultural and recreational amenities that help enhance quality of life that support citizens and employers in the city.
- The City supports providing safe and reliable infrastructure throughout the community.
- The City supports land use development and will take into consideration preservation of historic community assets.
- The City supports quality, diverse neighborhoods and services that help foster the social, medical and mental well-being of citizens.

### COMMUNITY PARTNERSHIPS, COLLABORATION AND COORDINATION

- Expand entity and departmental reporting to quarterly updates from the Riley County Police Department, Manhattan Area Chamber of Commerce and Region Reimagined (R<sup>2</sup>), Airport, Parks and Recreation/Recreation and Trails Sales Tax Projects, Public Works/Street and Safe Routes to School Sales Tax Projects.-
- Continue with the North Campus Corridor Design implementation
- Initiate a housing study in collaboration with the Chamber's Region Reimagined work group to assess housing issues, including but not limited to, affordability, suitability, and availability of income based rental units.
- Identify City support requirements due to NBAF and coordinate with DHS/USDA for funding.
- Examine the K.S.A 19-44 for Riley County Police Department including the financial responsibilities and levels.

### CUSTOMER SERVICE, GOVERNANCE, REGULATORY AND FINANCE

- Continue to develop strategies that achieve efficiencies and effectiveness across City departments, i.e., pet licensing, water bills, and online transactions as well as code inspections and parks and recreation services.
- Support the implementation of the Urban Core Residential District.
- Support the development and implementation of the Unified Development Ordinance.
  - ✓ Address short term rentals and non-conforming properties
- Support long-range growth planning.
  - ✓ Blue Township services and growth analysis, including timing, financial and economic cost/benefit analysis, and the impact on residents and businesses of Blue Township
  - ✓ Seth Child Corridor design and education on impacts of future improvements
- Explore a potential service agreement with Riley County EMS within the City of Manhattan in Pottawatomie County for secondary support.
- Further develop and monitor the educational component of the Rental Registration Program.
- Provide to the Commission options and financial considerations regarding special assessments and options to reduce risk

- Provide a transparent and informative budget process with open data sources for the City overall and City staff.
- Consider budgetary targets for outside and social service agencies funding prior to the budget process.
- Work towards developing better understanding of roles, relationships, visions and long-term maintenance between the City and private groups supporting a City facility improvement or programs, sponsorships and other support activities at City owned places as well as review of current documentation or MOU's that created the formal relationship, e.g., Sunset Zoo, FHDC, Friends of Peace Memorial Auditorium, parks, etc.
- Coordinate with RCPD to consider possible amendments to existing ordinances regarding parking and towing on private and public properties.
- Consider Neighbor to Neighbor program (similar to the City's Snow Partner program).

## **ECONOMIC DEVELOPMENT AND ECONOMIC VITALITY**

- Support the implementation of Region Reimagined (R<sup>2</sup>): A Blueprint For Prosperity, in conjunction with the Manhattan Area Chamber of Commerce and other partners.
- Provide updates regarding current use of economic development tax funds and provide additional reporting on the current funds, and consider timing and structure of a future city-wide election renewal.
- Support initiatives to recruit business and related ventures surrounding the National Bio and Agro-Defense Facility (NBAF).
- Implement design and next steps in coordination with Kansas State on the North Campus Corridor Plan.
- Support developing a regional plan for workforce development.
  - ✓ Support initiatives of the Manhattan Area Technical College for future growth to address workforce needs and retain graduating students
  - ✓ Support and retain workforce initiatives by Fort Riley and related military entities such as Soldier for Life and K-State veterans programs that serve to keep Fort Riley soldiers in the local area
  - ✓ Build workforce initiatives with more nontraditional support groups, e.g., Flint Hills Job Corps, Big Lakes Developmental Center, etc.

## **NEIGHBORHOOD LIVABILITY AND HISTORIC CULTURE**

- Evaluate and develop options for the rehabilitation and repurposing of the Community House for alternative uses.
- Encourage and nurture neighborhood involvement.

## **MENTAL HEALTH**

- Support the concept of a Crisis Stabilization Center to improve mental health services and facilities locally and regionally.
  - ✓ Create a development plan taking into account operating costs provided by Pawnee Mental Health and establish regional partnerships in participation of this plan
  - ✓ Advocate legislation that would create appropriate funding/support sources at the State and Federal level
  - ✓ Provide formal written position and testimony that promotes mental health initiatives
- Assess the benefits and impacts of the two mental health co-responders with Riley County Police Department and quantify how those positions might work in conjunction with a stabilization center.

## **QUALITY OF LIFE AND PARKS & RECREATION**

- Finalize Master Plans for City Park, Warner Park and Lee Mill Heights including multi-year phased development.
- Continue efforts and develop strategies to extend the pool season through Labor Day.
- Identify trails and plan a timeline for design and future construction utilizing quality of life sales tax revenue as well as coordinate plans with Street Maintenance and Safe Routes to Schools.
- Develop plan to increase the presence of public art and create a signature theme in the community.
- Cooperate in the study for potential riverfront development along the Kansas River.
- Explore offering green burials at Sunrise Cemetery.
- Advance the concept of "street fests."

## **TRANSPORTATION AND INFRASTRUCTURE**

- Develop a plan for the entryways to the community through implementation of County/City gateway plans and improve maintenance of right of ways on state and county corridors.
- Continue to support the growth of the Manhattan Regional Airport
  - ✓ Develop a plan for the runway upgrade
  - ✓ Develop a plan for the expansion of flight destinations
- Continue implementation of the Aggieville plan as well as address parking and financing options for public projects within the Aggieville District.
- Utilize street maintenance sales tax funds and provide quarterly updates on plans for future use of the funds.
- Work with Region Reimagined (R<sup>2</sup>) to assess availability of current broadband/Wi-Fi infrastructure in the community and advocate for Federal policies to expand broadband to communities.
- Improve IT infrastructure system within and for the City.
  - ✓ Explore the installation of traffic cameras at school crossing zones
- Cooperate with Pottawatomie and Riley Counties to review a second east/west route from eastern Pottawattamie County to Tuttle Creek Boulevard.
- Initiate Resilient Wildcat Creek Strategic Initiative with request for proposals process for modeling, social vulnerability assessment, and identify/prioritize action items as well as create a Community Resiliency Committee.
- Continue coordination with the Army Corps of Engineers on the levee improvements along the Kansas and Big Blue River systems.

## **LEGISLATIVE INITIATIVES**

- Work with strategic partners to draft and propose legislation to our Representatives in the form of “near ready” bills for submittal to the legislature.
- Continue to advocate for local collection of internet sales tax.
- Continue to advocate for STAR Bonds and TIF Financing legislation.
- Advocate for a strong and well-funded Kansas Department of Commerce in order to provide the environment necessary for growth in Kansas especially regarding business expansion, retention and new development in cities.
- Advocate for a strong and well-funded Kansas Department of Transportation in order to provide the infrastructure and maintenance necessary for growth in Kansas that will support cities.
- Work towards solutions and gain approvals for administrative and legislative actions and coordinate with area chambers of commerce and similar organizations.
- Continue to support and work with legislators and League of Municipalities for the adoption of legislation to prevent Dark Store Theory.
- Continue to support collection of local Ad Valorem from the state of Kansas.

December 15, 2021

Dear Honorable Members of the Manhattan City Commission:

The Management team is pleased to provide the 2022 City Budget approved by the City Commission on September 21, 2021. I would like to express my thanks to the City Commission for its development of the 2022 Budget, as well as several Advisory Boards, organizations, and citizens who provided valuable input into the 2022—2026 Capital Improvement Program and budget process. I also appreciate the work of City Departments and employees for their hard work in developing and preparing the budget, especially the Finance Department for their coordination and facilitation.

### **2021 Recap**

The growth in the Manhattan area remains relatively stable while the current unemployment rate is at 2.9%. In 2022, the community's tax base grew approximately 0.6%, which is less than what it has been in the past (0.9% in Riley County and -2.0% in Pottawatomie County), however development of residential and commercial property continues throughout the city. The 2022 City Budget is \$164,799,792, of which \$33,927,382 is attributed to starting cash balance. This is a decrease of \$6,217,883 from 2021 (the 2021 City Budget was amended upward to \$171,017,675 in September of 2021, of which \$39,131,135 was attributed to starting cash balance). Many of the amendments were due to several large projects budgeted for 2020 not being completed until 2021 because of the COVID 19 pandemic.

The Bond & Interest Fund saw a decrease of \$4,937,976 largely due to the City paying off the remaining STAR bond balance and releasing the required moral obligation within the Bond & Interest Fund.

For 2022, the City established a new Special Revenue Fund for Parking Management Services having a budget of \$562,233. This fund is intended to provide a centralized and strategic approach to parking to promote accessibility and economic activity within the Aggieville and downtown areas of Manhattan.

The City's General Fund reflects about a 7.5% increase, or \$2,400,462 more than the 2021 budget. This increase is due largely to increased capital outlay/Capital Improvement Program (CIP) costs within various departments and the addition of nine (9) full-time positions described below.

The 2022 Budget includes the addition of nine (9) new full time employment positions. The new positions are as follows:

- One (1) full-time Airport Security & Operations Technician II, funded by the General Fund.
- One (1) full-time Staff Accountant, funded by the General Fund.
- One (1) full-time Traffic Sign/Markings Specialist, funded by the General Fund.
- One (1) full-time Building Technician, funded by the General Fund.
- Three (3) full-time Park Technicians, funded by the General Fund.
- Two (2) full-time Activity Leaders for the Anthony & Eisenhower facilities, funded by the General Fund.

Additionally, one (1) new full-time position is being funded from utility funds. The new position is as follows:

- One (1) Water/Wastewater Engineer equally funded from the Water and Wastewater Funds.

## **Key Initiatives**

Due to the Coronavirus Pandemic, many key initiatives were delayed or put on hold, including the completion of an Annexation Study and the initiation of a Housing Study. Instead, the City undertook necessary initiatives related to the pandemic, however was still able to keep some key initiatives moving and undertake some new initiatives.

The pandemic initiatives involved changing the manner in which the City Commission conducted business to hold meetings virtually and to still allow for public comments on City items via the City website. The City Commission also changed rights-of-way use policies to enable more businesses to use the public sidewalks and streets to conduct business in non-enclosed areas. This included changing dining and alcohol regulations to allow for more outdoor dining. The City spent \$260,000 to build seven outdoor dining platforms in the Downtown Business District to support local businesses and encourage safer dining options. In April 2020, the Manhattan Area Recovery Task Force was created to “develop a measured and phased path forward for our community” as the state and local public health orders related to the pandemic were eased to allow more economic activity and safe group interactions. This Task Force coincided with the release of the Kansas Governor’s Reopening Plans for the entire State.

The pandemic helped the City to realize that it did not have a clear operating document or strategic plan to help guide the City and prioritize services and operations in a time of budget reductions. Based on this information and stagnant City revenues over the past couple of years, the City solicited proposals from strategic planning consultants to help lead the city in its effort to create a community-based strategic plan. The City’s strategic planning effort will kick off in January 2021 and take approximately six month to develop and create an implementation plan.

There were many initiatives from 2019 that advanced in 2020 including North Campus Corridor, with significant work completed to expand the Kimball Avenue and Marlatt Avenue intersection to include more turn lanes in each direction, plus add medians on the approach to the intersection. In conjunction with the intersection improvements, the City did a full replacement of the pavement on College Avenue west of Bill Snyder Family Stadium south to Claflin Road, providing a bus turn in, sidewalk enhancements, and pedestrian crossings in front of the KSU baseball and soccer facilities.

The City also took significant steps to advance the Aggieville Vision Plan by enhancing the roadway, streetscape and adding outdoor seating along 12<sup>th</sup> Street from Bluemont Avenue to Moro Street. Aggieville saw the most progress in the completion of design and engagement with a contractor on the ground breaking and construction of the Laramie Street Parking Deck, which will be five stories tall and include 545 parking spaces. In addition to the parking deck, the City adopted an Aggieville Parking Master Plan to help adjust for reduced parking during the construction of the parking deck and then plan for more parking once the deck is complete in January 2022.

One of the most significant efforts of the year was to put a .5% sales tax initiative on the presidential election ballot, having had a sales tax initiative defeated on the 2019 November ballot. While there was concern to put the sales tax initiative on the ballot during the pandemic, the City learned many lessons from the last ballot vote and developed a targeted approach for the funding. The sales tax was structured to be exclusively a city tax for those businesses located in the City limit. The tax is expected to generate \$6.5 million a year and will be directed by percentage to the following areas:

- 70% of the funds will be directed towards outstanding city debt and the costs related to public infrastructure
- 20% of the funds will be directed towards job creation, recruitment or retention initiatives
- 10% of the funds will be directed towards workforce housing initiatives

The sales tax passed with 61% of the 18,633 votes cast and will begin on January 1, 2023, when the Riley County-only .5% sales tax is set expire. This new sales tax has a 10-year sunset provision to end in 2033.

## **Economic Development**

In 2022, funds from the previous economic development sales taxes will continue to be directed toward several different industry sectors. The \$1.2 billion federal facility is expected to be fully operational in 2023, bringing over 350 full-time jobs to the Community. NBAF is anticipated to be a stimulus for the relocation and development of multiple private research

companies in the Manhattan area. Construction of the facility will be completed in 2021 with the transition of the facility from the Department of Homeland Security (DHS) to the United States Department of Agriculture (USDA) occurring toward the end of 2021.

**Infrastructure Investment**

Manhattan voters overwhelmingly approved a sales tax increase to fund street maintenance and Safe Routes to School projects during the 2016 General Election. The 0.20% increase took effect April 1, 2017 and raised the sales tax rate to 8.95% in most areas of Manhattan. The sales tax will generate approximately \$2 million annually, with 95% of that being used for maintenance of existing streets and 5% for Safe Routes to School projects, such as sidewalks, crosswalks and school zone signage. Projects anticipated for use of these funds in 2022 include:

- North Campus Corridor – Kimball/College Ave
- College Heights Road
- Buckner, Churchill Way, Pecanwood, Pinewood, Meadowwood)
- Sumac/Juniper/Brierwood Area

**Budget Revenues**

**Property Taxes**

Assessed valuation figures provided by Riley and Pottawatomie County Clerks indicate that the 2021 assessed valuation has increased by \$3,583,326 or 0.6% over 2020.

In 2022, the increase of property taxes for city services was \$655,032. This increase will provide funding support for the General Fund, Employee Benefit Fund, Fire Equipment Reserve Fund, Kansas Police & Fire Fund, and the Bond and Interest Fund. Three of these funds (General, Employee Benefit, and Kansas Police & Fire) provide the majority of support for personnel related expenditures. The increase in property taxes for city agencies governed by separate boards, including RCPD and the Library, totaled \$907,656.

**Franchise Fees**

Franchise fees compensate the city for the use of the public right-of-way by private utilities. Franchise fees range from 3% to 5% of gross revenues for the gas, electric, cable television utilities, and the telephone utility company. Overall, franchise fee revenues are budgeted at \$2.964 million for 2022, resulting in a \$522,155 increase compared to 2021.

**Local Sales Tax**

Sales tax receipts have remained flat from 2016 through 2020. The 2021 and 2022 budgets project a conservative flat approach to sales taxes based on possible lingering effects from the COVID 19 pandemic. The following table reflects the city’s sales tax actual receipts and forecast:

	----- Actual -----				----- Budget -----	
	2017	2018	2019	2020	2021	2022
Total	\$10,285,381	\$10,641,297	\$10,590,340	\$10,281,674	\$10,873,004	\$10,466,445
Use Tax	\$2,207,887	\$2,326,069	\$2,569,716	\$3,148,872	\$2,663,323	\$3,231,500

Sales taxes are difficult to predict, especially in the current environment, and are highly elastic since they are consumer driven. It is anticipated, based on current year trends that online sales tax will continue to grow. Use taxes are those that are derived from internet sales.

## **Investment Income**

Since 2015, Investment Income has started to see a slow increase, however with the pandemic in 2020, interest rates declined dramatically. The following table reflects past receipts and future projections for investment income across all budgeted funds:

	2017	2018	2019	2020	2021	2022
Total	\$204,091	\$491,592	\$578,722	\$245,742	\$229,583	\$157,150

## **Utility Fees**

### *Water Fund*

In September 2014, city staff was authorized to enter into an agreement with Carl Brown Consulting, LLC (CBC), to initiate a Cost of Services Study. The scope of the Study included a detailed analysis of existing Water, Wastewater, and Stormwater Funds, the fixed and variable costs incurred to provide water and wastewater services to all customers, and all water, sewer, and stormwater use rates, rate structures, including connection and installation charges. In 2017, the final stage was completed which resulted in the 2018 phased implementation of a new rate structure.

In line with the adopted 3-year phased-in approach to the new rate structure for water rates, City Administration is forecasting a 3% increase in water rates for 2022. This will provide revenue to pay the annual KDHE loan payments resulting from past improvements to the water treatment plant and well-field improvements project as well as the meter replacement program. Total cost of these projects was just under \$25 million. Additionally, it will help the fund maintain a healthy cash balance for future maintenance and capital improvement projects.

### *Wastewater Fund*

Federal and state mandates for new treatment methods and a major wastewater treatment plant expansion required wastewater rate increases over several years. One-half of the \$23.5M Wastewater Plant upgrade and expansion project cost is due to new federal nutrient reduction requirements. Similar to water rates, City Administration is forecasting a 3% increase in wastewater rates for 2022.

### *Stormwater Fund*

In 2018, City Administration adopted the rate structure overhaul recommended by the Cost of Services Study conducted by Carl Brown Consulting, LLC (CBC). This rate structure change was necessary in order to help keep the Stormwater Fund with a positive balance in future years, and to accomplish the projects and goals that are identified in current and future CIP budgets. The new rate structure utilizes the equivalent unit method, which requires every property to pay the same unit rate based on the impervious area of commercial parcel. In July 2018, the first phase of this new rate structure was implemented. In line with the adopted 5-year phased-in approach to the new rate structure for stormwater rates, City Administration is forecasting an increase of \$0.63 per ERU for residential and \$1.13 per ERU for commercial customers for 2022. Along with these increases, an additional \$2.00 per ERU for both residential and commercial customers is forecasted as debt repayment for the Levee Project, an increase of \$0.34 per ERU from 2021.

## **Municipal Court Fees**

Due to the city assuming prosecution of certain misdemeanors and the increase in caseloads, Municipal Court revenues historically have increased, although revenues slowed starting in fiscal year 2013 and continued through 2020. It is anticipated that decreases will continue to occur in actual revenues compared to the 2021 budget. In 2022, as a result of the declining revenues seen in the prior and current year and the removal of parking fines to the newly established Parking Services Fund, Municipal Court revenues are budgeted at \$1,014,000, a decrease of \$265,270.

## **Budget Expenditures**

## Personnel

The city is able to offer quality services to our citizens as a result of our city employees. The 2022 proposed budget funds 399 full-time employees, and includes a 1.00% annual wage adjustment along with a 2.50% step adjustment in association with annual evaluations on employee anniversary dates. The personnel budget also plans for retirements, reclassifications, and promotions for qualifying positions.

## Contractual Services

The contractual services budget has a slight decrease by approximately 2%, mostly attributed to the Economic Development Fund within the Special Revenue Funds. Many of the budgeted resources within this fund have been expensed for designated purposes. The largest expenditures within the contractual services category for most funds are for natural gas, electricity, fuel, street lighting, and telecommunications.

## Outside Agencies

The 2022 budget submitted by the Riley County Police Department Law Board saw an increase of \$1,066,777 over the 2021 budget, with the property taxes being levied increasing \$1,164,740 in 2022 over 2021 Budget and motor vehicle tax revenue is expected to increase slightly by \$8,902. In 2021, The Manhattan Public Library's budget increased by \$29,190 over the 2021 Budget. The source of city funds for these two entities is property tax revenues.

The city contracts with the Chamber of Commerce to perform economic development services and recruitment in the amount of \$493,080 and also to provide community liaison services in conjunction with Ft. Riley military affairs in the amount of \$40,000.

In addition, several outside agencies requested funding in 2022 from the City Commission during the budget process. The table below indicates the funding approved in the 2022 budget.

<u>Special Revenue Outside Agencies</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Riley County Police Department (Property tax supported)	\$17,681,392	\$17,566,982	\$18,633,759
Manhattan Public Library (Property tax supported)	3,468,074	3,499,850	3,529,040
Economic Development Funds			
<i>Chamber of Commerce</i>	533,080	538,000	533,080
<i>Flint Hills Area Transportation Agency *</i>	64,941	129,882	129,882
<i>Downtown Manhattan, Inc.</i>	17,000	-----	-----
Tourism & Convention Promotion (Transient guest taxes)			
<i>Convention and Visitors Bureau</i>	601,794	1,252,883	1,104,832
<i>Downtown Manhattan, Inc.</i>	39,000	78,000	78,000
<i>Manhattan Center for the Arts</i>	21,850	43,700	43,700
<i>Wolf House Museum</i>	2,500	5,000	5,000
<i>Aggieville Business District</i>	30,000	60,000	60,000
Social Service Agencies	447,667	477,677	449,655
Flint Hills Area Transportation Agency *	-----	-----	-----
<b>TOTAL</b>	<b>\$22,907,298</b>	<b>\$23,651,974</b>	<b>\$24,566,948</b>

*\*For the 2020-2022 budget, Flint Hills Area Transportation Agency is being funded from the Economic Development Fund.*

## Capital Outlay

The Capital Improvement Program (CIP) is a multi-year plan for capital expenditures needed to replace, expand, renovate, and improve infrastructure, systems, vehicles, and equipment. The total value of the CIP in 2022 is \$35,452,662, with a 2022 total budget impact cost of \$2,210,083. Total programmed CIP cost is approximately \$25.5 million more than the \$10,028,500 in the 2021 Budget due to many requested and approved large projects having a significant cost, but no budget impact. Examples of these projects include the purchase of an Enterprise Resource Management System (ERP) for \$1,000,000, North Manhattan Streetscaping project for \$3,500,000, the Kimball/Denison project for \$10,000,000 and the

Wastewater Treatment Plant Solids Treatment Improvements project for \$10,000,000. The overall CIP budget impact in 2022 increased significantly from 2021 by \$2,048,103 due to the purchase of many vehicles, equipment and projects being paid with by cash.

The 2022-2026 CIP continues to incorporate investment in the city's infrastructure and programs while also leveraging state and federal funding. The following are some highlights from various departments for 2022.

#### Fire

- \$75,000 for the purchase of a primary mover for boats funded from the Fire Equipment Reserve Fund.

#### Human Resources

- \$80,000 for a Comprehensive Pay Study analysis funded from other sources.

#### Parks and Recreation

- \$913,000 for the replacement of vehicles and equipment within the various divisions of the Parks & Recreation Department funded from the General Fund.

#### Public Works

- \$3,500,000 for the North Manhattan Streetscaping Project funded by a variety of internal and external sources.
- \$10,000,000 for the Kimball/Denison Project funded by a variety of internal and external sources.
- \$500,000 for 14<sup>th</sup> Street Interceptor project funded from the Stormwater Enterprise Fund.
- \$3.464 million for the Water Treatment Plant Lime Sludge Pit Improvements Project funded from the Water Enterprise Fund.
- \$710,000 for Waterline Replacements Projects funded from the Water Enterprise Fund.
- \$2.850 million for the Meadowbrook/Wreath Avenue sewer improvements project funded from the Wastewater Enterprise Fund.
- \$10,000,000 for the Wastewater Treatment Plant Solids Treatment Improvements project funded from the Wastewater Enterprise Fund.

#### City University Fund

- The total funding for the City-University Fund is \$815,000, including \$150,000 for crosswalk and traffic improvements along the campus' perimeter and \$500,000 for improvements related to the North Campus Corridor vision.

#### **Bond and Interest Fund**

The City's portion of capital debt is projected to increase in the next four to five years. The annual principal and interest payments on a growing number of city-wide improvement projects and city participation in benefit districts will also increase during this same time period.

In 2022, the Bond & Interest Fund will levy 5.074 mills, a decrease of 0.032 mills from 2021. In future years, given the maturing of current outstanding temporary notes and their conversion to general obligation bonds, it will be necessary to closely evaluate whether an increase in the mill levy for this fund is needed.

In 2014, the City issued debt for the conference center in the amount of \$9.685 million. For the first three years of the debt payments, the city dedicated \$500,000 annually from the Economic Development Fund to minimize the impact on property taxes. The full debt impact would have been realized in 2018, however the City Commission approved to have the payment supported by \$93,334 from Transient Guest Tax, and \$240,000 from the Economic Development Fund. The remaining \$166,666 will be supported by property taxes levied for the Bond & Interest Fund. In 2019, the City Commission approved to pay for the debt payment by \$93,334 from Transient Guest Tax, and \$406,666 from the Economic Development Fund. For 2020 - 2022, the City Commission approved \$93,334 from Transient Guest Tax, and \$517,585 from the Economic Development Fund to pay for the debt payment.

City Administration remains committed to not bonding smaller capital projects if at all possible through the use of temporary note authority. Continuous efforts also are made to retire as much or more principal debt than is incurred each year, with the exception of special assessment debt. It is important to note that the city's debt service is paid from a variety of revenue sources, most of which have dedicated revenue streams. Approximately 14% of total debt service is paid from local property taxes in 2022.

### **Budget Process**

The City Budget represents the single most important document the City prepares on an annual basis. The budget has been organized in such a manner to clearly convey information of importance to the City Commission, citizens and other stakeholders. The budget serves as the following:

- **A Policy Document:** The annual budget is an expression of City Commission policy. City Commission policy is implemented by appropriations made, projects funded, staffing levels authorized, and goals and objectives promoted and tracked.
- **A Financial Plan:** The emphasis on financial planning of the budget is the most familiar aspect of this annual document. The budget sets out how expenditures are to be made and specifies anticipated revenues and other resources to fund those expenditures. This document also delineates the financial policies that guide the City's financial affairs and describes the formulation and implementation of the budget. The budget is balanced in all funds, meaning that total resources in each fund are equal to or greater than total expenditures.
- **An Operations Guide:** In addition to listing revenues and expenditures, the budget also includes missions and goals outlining an overview of the broad range of City services provided to citizens. The operations guide of the budget focuses on financial planning and achieving results
- **A Communications Device:** Through the budget, the City communicates its annual priorities. The budget contains graphics, tables, summaries, and directions that are designed to assist citizens, the City Commission, and others in getting needed information quickly and easily. The annual budget, as well as many other related documents, has been made available online ([www.cityofmnhk.com](http://www.cityofmnhk.com)). Similar to other city services, there is continuous scrutiny to improve the budget and make it more useful and functional.

Every year a budget calendar is set and closely followed, allowing for greater transparency and participation. The 2021 budget calendar reflects the timeline that was essential to the 2022 Budget process. For more details on the budget calendar, [click here](#).

### **Communication and Service to Citizens**

We understand the importance of communicating effectively and efficiently to our residents. The city is continually striving to improve its online features to benefit interactions with local citizens, and other community investors. There are several online resources for citizens including utility payments, parks and recreation registrations, a mobile Report It! App for Android and Apple Devices, and a media center to allow 24/7 viewing of current and past City Commission meetings. In 2018, we also began streaming all City Commission Legislative meetings on Facebook Live. The city continues to explore additional resources which promote transparency, communication with our citizens, and bring in smart technologies to enhance performance and become a more data-driven community.

## Conclusion

As the 2022 City Budget was developed, there were many discussions related to the challenges of how best to address community growth while maintaining quality services to citizens at a reasonable cost. I believe that the 2022 City Budget will serve the citizens of Manhattan and allow us to maintain and improve the provision of city services and public facilities.

Respectfully,

A handwritten signature in black ink, appearing to read "Ron R. Fehr". The signature is written in a cursive, flowing style.

Ron R. Fehr  
City Manager

# BUDGET PROCESS, ACCOUNTING BASIS & POLICIES



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Manhattan  
Kansas**

For the Fiscal Year Beginning

**January 01, 2021**

*Christopher P. Morill*

Executive Director

## **BUDGET ORDINANCE NO. 7548**

**AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF MANHATTAN, KANSAS, FOR 2022, CERTIFYING SUCH BUDGET TO THE COUNTY CLERKS OF RILEY AND POTTAWATOMIE COUNTIES, AND LEVYING THE AD VALOREM TAXES ON ALL TAXABLE PROPERTY WITHIN THE CITY, NECESSARY TO FUND SUCH BUDGET.**

**WHEREAS**, K.S.A. 79-2927 requires the Governing Body of the City of Manhattan to prepare, in writing on forms furnished by the director of accounts and reports, a budget itemized and classified by funds and showing amounts to be raised by taxation and from other sources for the year 2022 (hereinafter the “Certified Budget”); and,

**WHEREAS**, K.S.A. 79-2929 requires the Governing Body of the City to conduct a public hearing for the purpose of answering and hearing objections of taxpayers relating to the proposed budget, following notice of such hearing, as required by the statute; and,

**WHEREAS**, the Governing Body has conducted the public hearing required by K.S.A. 79- 2929, pursuant to notice duly published, and following the hearing has prepared the Certified Budget, a copy of which is available in the office of the City Clerk for the City of Manhattan; and,

**WHEREAS**, K.S.A. 79-2930 requires the City to submit two copies of the Certified Budget to the county clerks of both Riley and Pottawatomie Counties.

**NOW THEREFORE**, be it ordained by the Governing Body of the City of Manhattan:

**SECTION 1:** The Certified Budget is hereby approved and adopted as the budget for the City of Manhattan for 2022, and the Mayor and City Clerk are hereby authorized to execute, and attest to, the Certified Budget in such format as prescribed by law.

**SECTION 2.** There is hereby levied upon all taxable property located within the City of Manhattan, ad valorem taxes at the rate necessary to fund the budget, as adopted, taking into account any reduction in said levy by the applicable county clerk, as authorized by K.S.A. 79-2930.

**SECTION 3.** The City Clerk is hereby directed to submit two copies of the Certified Budget, along with a certified copy of this ordinance, to the County Clerks of both Riley and Pottawatomie Counties. The City Clerk is further directed to submit a copy of the Certified Budget, along with a certified copy of this ordinance and a copy of the tax levy rate summary, and any other documents required by law, to the director of accounts and reports.

**SECTION 4.** This ordinance shall take effect after its publication once in the official City newspaper.

PASSED AND APPROVED BY THE GOVERNING BODY OF THE CITY OF MANHATTAN, KANSAS, THIS 21<sup>ST</sup> DAY OF SEPTEMBER, 2021.

Wynn Butler  
Wynn Butler, Mayor

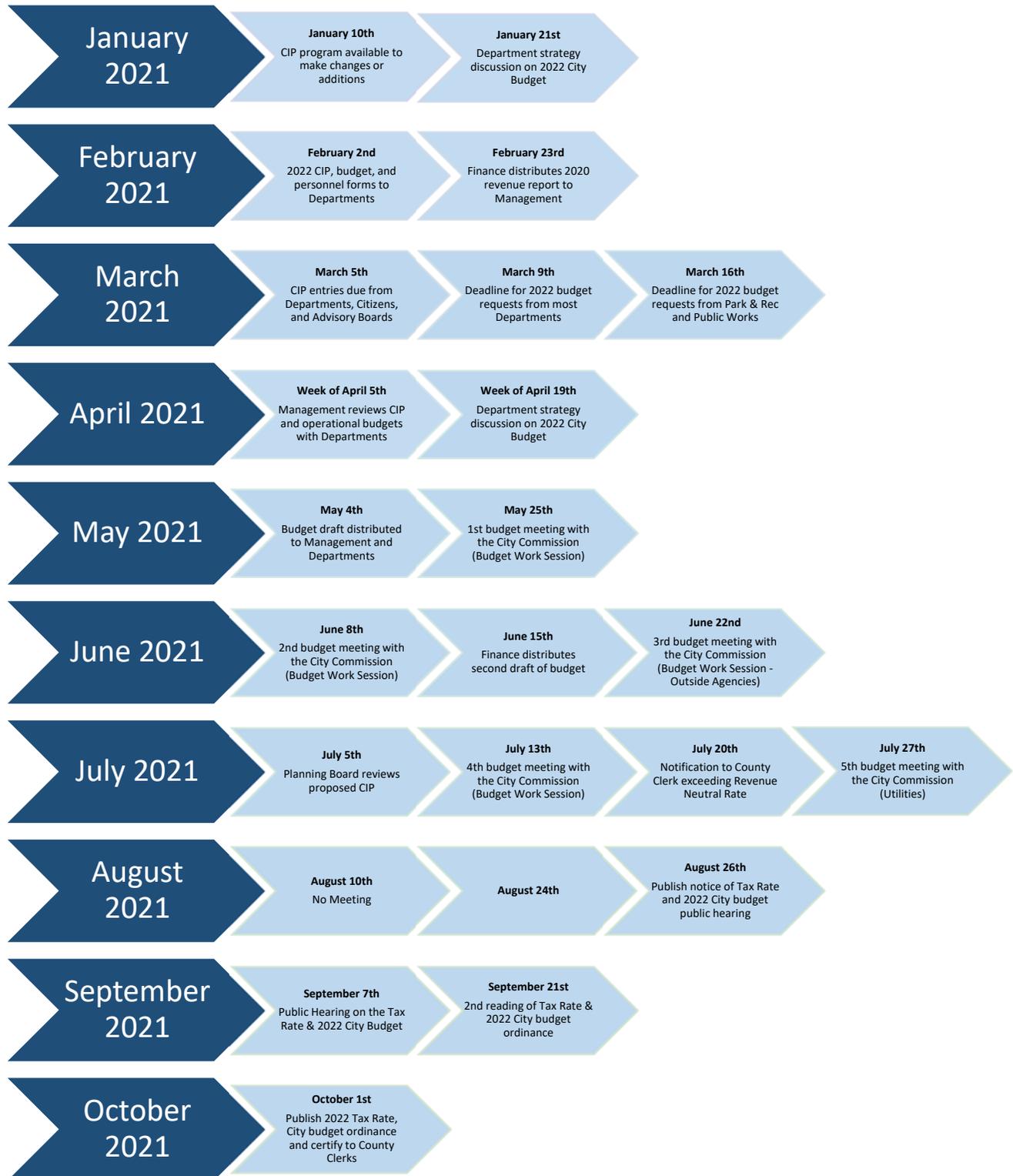
ATTEST:

Brenda K. Wolf  
Brenda K. Wolf, CMC, City Clerk



# 2021 City Budget Calendar

*For the 2022 City Budget & Capital Improvement Program*



*Last Updated on May 4, 2021*  
*Any questions, please contact the Finance Department*  
City of Manhattan 27

# Purpose of the Annual City Budget

The purpose of the budget document is to present to the public and the City Commission (legislative body) a comprehensive picture of proposed operations for the budget year in order to meet the needs of the citizens of Manhattan.

The budget is intended to accomplish three things: (1) to provide city administration with the opportunity to present its recommendations for the levels of services and methods of financing of services in the coming year; (2) to provide the most effective control possible by the legislative body over city administration; and (3) to provide city administration with the opportunity to point out various needs throughout the community. The Commission has the opportunity to judge the adequacy of the recommended programs and to set the level of City services by comparing the needs of one service over the needs of another. The Commission must also weigh the desirability of the services proposed against the burden of taxes required to finance any proposed changes.

The budget document is the single most important report presented to the City Commission during the year. Although it is primarily intended as a policy tool for the City Commission, it also serves as an aid to Manhattan citizens by providing a better understanding of the City's operating programs. The budget is built on conservative financial principles that reflect staff commitment to maintaining necessary services, improving the quality of the operation of the City, and keeping expenditures and taxpayer obligations to a minimum.

## Budget Process

The City's budget (fiscal) year begins on January 1 and ends on December 31 of each year. The City of Manhattan follows an extensive process for including advisory boards and the public in the budget process.

In January, the process to develop the five-year Capital Improvements Program (CIP) begins. The public and advisory boards have the opportunity to suggest projects or equipment to be included in the Capital Improvements Program. Proposed capital improvement projects are sent to the appropriate advisory board for review and a recommendation. The City Commission reviews all recommended projects at the same time the annual budget is reviewed and considered.

In March, the City Commission holds a work session to consider the revenue projections for the current and upcoming fiscal year. These revenue projections become

the basis for building the next fiscal year expenditure budget.

Following the annual projections of revenues, the development of the budget and a five-year Capital Improvements Program begins. City departments meet with the City Manager in May. Together, a proposed upcoming year budget and five-year Capital Improvements Program are developed.

Beginning in June through August, the City Manager presents the proposed next year's budget and the proposed five-year Capital Improvements Program to the City Commission at several work sessions. In September, the City Commission holds a formal public hearing on the proposed City Budget and the five-year Capital Improvements Program.

In accordance with Kansas law, at least 10 days prior to the formal public hearing and budget approval, a legal notice of the proposed budget and the Capital Improvements Program is published in the official City newspaper, the *Manhattan Mercury*. Once the legal notice is published, the budget or tax levy for any fund may not be increased. After the Commission holds the public hearing, the Commission adopts the budget by ordinance and the Capital Improvements Program by resolution. In accordance with State law, the budget is certified to the County Clerk on or before October 1, if exceeding the Revenue Neutral Rate and August 25 if not exceeding the Revenue Neutral Rate. The Finance Department prepares and distributes the budget document by December.

After the City Commission adopts the budget through an ordinance, the expenditure budget for any fund may not be exceeded, even though there may be available cash, unless the budget for that fund is amended. To amend a budget for a particular fund, the City Administration must publish a legal notice of the proposed amended budget at least 10 days prior to the public hearing and approval, hold the public hearing; and the City Commission must then approve the amended budget through an appropriation ordinance. The amended budget is then certified to the County Clerk.

Each month during the fiscal year, the Finance Department prepares a month-to-date and year-to-date summary of revenues and expenditures for each fund, a statement of cash balances, and an investment report. These reports are disseminated to the City Manager's Office and City departments. The City Commissioners also receive a copy of the summary financial reports.

At the conclusion of a fiscal year, the City contracts with an independent audit firm to conduct an annual audit of the City's financial statements. The audited financials are included in the Comprehensive Annual Financial Report (CAFR). The CAFR is completed annually and is presented to the City Commissioners at a regular meeting.

## **Budget Basis**

The budgets of the governmental fund types are prepared on a modified accrual basis. Briefly, this means that obligations of the City (for example outstanding purchase orders or contracts) are budgeted as expenses, but revenues are recognized only when they are actually received.

The enterprise funds (water, wastewater, stormwater), on the other hand, are budgeted on a full accrual basis. Not only are expenditures recognized when a commitment is made (e.g. through a purchase order or a contract), but revenues are also recognized when they are obligated to the City (for example, water user fees are recognized as revenue when bills are produced).

The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on the basis of "Generally Accepted Accounting Principles" (GAAP). Two exceptions are the treatment of depreciation expense for enterprise funds (Water Fund, Wastewater Fund, and Stormwater Fund) and compensated absences (accrued but unused vacation and sick leave). Purchases of capital outlays are depreciated in the Comprehensive Annual Financial Report but not in the budget and compensated absences are reported in the Comprehensive Annual Financial Report but not in the budget.

The Comprehensive Annual Financial Report shows fund expenditures and revenues on both GAAP basis and budget basis for comparison purposes.

Generally Accepted Accounting Principles (GAAP) is the set of accounting rules followed by most accountants in both business and government. GAAP provides a set of uniform minimum standards and guidelines for financial accounting and reporting; therefore, all financial statements prepared on a GAAP basis for similar entities are comparable. GAAP for business and GAAP for governments are different. Governmental GAAP emphasizes fund accounting and reporting, "financial flow" operating data (revenues and expenditures), and compliance with finance-related legal and contractual provisions. GAAP for business enterprises emphasize accounting and financial reporting for a business as a whole and the "capital maintenance" operating data (revenues and expenses). Governmental GAAP is established by the Governmental Accounting Standards

Board, which assumed responsibility from the National Council on Governmental Accounting in 1984.

Since the primary objective of a government is to provide services to its constituents within the guidelines of financial constraints, the purpose of the annual budget is to indicate where the money to operate that government comes from and how it will be spent within a specified period of time. An audit by an independent Certified Public Accountant at the end of the budget year is essential to demonstrate the accountability of the governmental use of the public resources.

The use of fund accounting is one of the major differences between governmental and commercial accounting. It requires separate record keeping for each individual fund. Each fund operates as a self-contained entity with its own revenue sources, expenses, assets, liabilities and fund balance. Even though the actual cash is contained in one bank account, a "separate accounting" is kept of all funds (a glossary of terms is presented near the back of the budget document).

## **Accounting Basis**

The City's funds are grouped into two broad categories for financial statement presentation purposes. Governmental funds include the general, special revenue, debt service and capital projects funds. Proprietary funds include enterprise and internal service funds.

### ***Government-Wide Financial Statements***

The government-wide financial statements, which can be viewed and accessed via the City's website, are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements, but differs from the manner in which governmental fund financial statements are prepared. Therefore, each of the governmental fund financial statements includes reconciliation with brief explanations to better identify the relationship between the governmental fund's statements and the government-wide statements.

The government-wide statement of activities presents a comparison between expenses and program revenues for each program of the governmental activities. Expenses are specifically associated with a service, program or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a

particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the City.

### ***Fund Financial Statements***

Fund financial statements report detailed information about the City. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. The major individual enterprise funds are reported as separate columns in the proprietary fund financial statements.

Non-major funds are aggregated and presented in a single column on the governmental and proprietary fund financial statements.

### ***Fund Descriptions***

For accounting and budget, the accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

The following is the fund structure contained in the 2022 Budget for the City of Manhattan:

1. General - The General Fund is the principal fund of the City which accounts for all financial transactions not accounted for in other funds. The majority of the current operating expenditures of the City are financed through revenues received by the General Fund.
2. Special Revenue - These funds are used to account for revenues derived from specific taxes, governmental grants or other revenue sources which are designed to finance particular functions or activities of the City. Budgeted funds include:

- City University
- Business Improvement Districts
- Economic Development
- Employee Benefit Contribution
- Fire Equipment Reserve
- Fire Pension KP&F
- General Improvement
- Industrial Promotion
- Library
- Library Employee Benefit Contribution

- Park Development
- Sales Tax
- Special Alcohol Program
- Special Parks & Recreation
- Special Street & Highway
- Special Street Maintenance Fund
- Special Sunset Zoo
- Tourism and Convention Promotion
- Riley County Police Department
- Downtown Redevelopment Tax Increment Financing (TIF)
- Recreation and Trails Fund
- Risk Management Reserve Fund
- Equipment Reserve Fund
- Parking Services Fund

3. Debt Service - The Bond and Interest Fund is used to account for the payment of principal and interest on the City's general obligation bonds. Revenues for this purpose include ad valorem property taxes, special assessment taxes, and motor vehicle taxes.
4. Enterprise - The Water, Wastewater, and Stormwater Funds are self-supporting in that the user fees totally support all operational and capital costs. In addition, certain transfers are made from the Water and Wastewater Fund to reimburse the General Fund for salaries and administrative costs.

### ***Department/Division Descriptions***

Major City funds are budgeted and managed as combinations of organizational units known as departments and divisions. Departments consist of one or more divisions and may include divisions accounted for in more than one fund. Please refer to the organizational chart in the Introduction section for layout.

### ***Category Descriptions***

For managerial control purposes, budgeted expenditures of each division are accounted for with the use of seven categories, those categories being: Personnel Services, Contractual Services, Commodities, Other Charges, Capital Outlay, Debt Service, Transfer Charges, and Cash Reserves. These categories are further subdivided into line items.

## Financial Policies

On September 21st the City Commission approved the 2022-2026 Capital Improvements Program (CIP). Projects and equipment having a budget impact in 2022 have been included in the 2022 City Budget. Each year the Capital Improvements Program is updated. The City uses conservative revenue projections in the budget. However, if it turns out that actual revenues are less than budgeted, then the next year's Capital Improvements Program and other expenditures are adjusted downward in the budget.

The City intentionally has not adopted a significant number of financial policies even though it may appear routine to do so. The City's reasoning is simple: those financial policies that have been adopted provide routine, on-going guidance in the administration of City financial decisions. Additional financial policies are either (1) not used or (2) are currently under consideration for future implementation as required. Of those policies that have been adopted, the City Commission has approved the following:

- Purchasing Policy (Resolution No. 022007-A)
- Capital Improvements Program Policy (Resolution No. 1979-253)
- Term of Bond Financing for Special Assessments and Other Public Improvements (Resolution No. 81688-C)
- Benefit District for Street Financing (Resolution No. 062194-A)
- Investment (Resolution No. 102015-F)
- Stormwater Financing (Resolution No. 020696-H)
- Long-Term Obligation (Debt) (Resolution No. 022812-B)
- Industrial Revenue Bond (Resolution No. 070103-D)
- Utility Reserve Fund (Resolution No. 081704-C)
- Capital Improvement Reserve Fund (Ordinance No. 6526)

These policies help guide the implementation of the budget. Under Kansas law, a balanced budget must be adhered to (K.S.A. 79-2925 to 79-2937). A summary of these policies appears below.

## Financial Policies and Practices

### *Purchasing Policy*

- Establishes specific authority and direction to the City Manager to establish and maintain an administrative

policy related to the purchase goods and services for the City.

### *Capital Improvements Program (CIP)*

- Establishes a process for a five-year CIP which shall set priorities and provide for the scheduling of capital improvements, major equipment purchases, and studies or surveys
- Ensures that the CIP shall be in substantial conformance to the Urban Area Comprehensive Plan and any adopted growth policies
- Establishes that the first year of the CIP be considered in the development of the annual operating budget
- Provides that the Governing Body shall adopt by resolution each year and conduct a public hearing for the purpose of soliciting community comments on the proposed CIP as part of their review prior to the adoption of the Program

### *Term of Bond Financing for Special Assessments and Other Public Improvements Policy*

- Establishes that the term of financing shall not exceed ten years when the City Commission has authorized a public improvement where some portion of the cost is to be paid by the city-at-large
- Establishes that a majority of property owners or property included in a benefit district may request twenty year financing if the entire project cost is to be paid by benefiting property owners

### *Benefit District for Street Financing Policy*

- Establishes guidelines to be used when determining the percentage of city-at-large costs for street improvements
- Aligns the city with existing state statutes for establishing benefit districts
- Sets the criteria for accepting sub-standard streets as the result of annexation
- Establishes guidelines to be used when determining the percentage of city-at-large costs for new sidewalks

### *Investment Policy*

- Establishes that, giving due regard to the safety and risk of investments, all available funds shall be invested in conformance with legal and administrative guidelines and, to the maximum extent possible, at the highest rates obtainable at the time of investment

### *Stormwater Financing Policy*

- Establishes guidelines to be used when determining the percentage of city-at-large costs for stormwater improvements
- Sets the criteria for accepting new subdivisions

### ***Long-term Obligation Financing Policy (Debt Policy)***

- Establishes a management committee to oversee the issuance of City debt
- Restricts annual new debt to a pre-determined amount unless approved by Governing Body
- Establishes benchmarks for rapid pay-back of general obligation debt
- Sets criteria to ensure that the asset life of any project requiring City debt will exceed the term of that debt
- Provides that refunding of existing debt will provide real present value savings to the City
- Requires full disclosure to the public or any requesting agency of the particulars associated with any debt issuance

### ***Industrial Revenue Bond Policy (IRB)***

- Establishes that the goal of IRB financing is to promote and stimulate economic development of the City and the region by providing an attractive financing tool, which does not constitute a debt obligation of the City
- Sets eligibility and evaluation criteria for IRB applicants

### ***Utility Reserve Fund Policy***

- Establishes a Utility Reserve Fund that the City Commission may deposit no more than 90% of the excess revenues from the Water and Wastewater Funds in any given year
- Provides that upon recommendation, the City Commission may approve this fund as a short-term borrowing mechanism to reduce City issuance charges and interest costs related to short-term and long-term debt; there will be a direct repayment schedule from a reliable funding source

### ***Balanced Budget Policy***

- In accordance with Kansas statutes, the City of Manhattan annually adopts a balanced budget, meaning that total resources in each fund are equal to total expenditures

### ***Capital Improvement Reserve Fund***

- In accordance with Kansas statutes, establishes a reserve fund intended to compliment the City's multi-year capital improvement program
- Provides that upon recommendation, the City Commission may approve use of this fund for expenditures related to the repair, restoration and rehabilitation of existing public facilities including engineering plans and studies.

## **Long-Term Financial Planning**

The Finance Department has developed strategic forecasts for every budgeted fund of the City, including several specialized forecasts of non-budgeted funds.

Each financial forecast reflects the prior year's actual results, the current budget and year-to-date numbers, as well as projected forecasts for at least five years in the future. All forecasts are routinely updated to ensure accuracy of each forecasted fund as well as to develop public confidence that the projected numbers can be relied upon.

As part of the annual budgeting process, the Finance Department gives an encompassing current and projected revenue presentation to Management and the City Commission at a televised public meeting. This presentation includes the actual beginning cash balances for each budgeted fund, and projects anticipated revenue receipts that are highly elastic, such as sales taxes.

Using the forecasted budgets, the Finance Department guides the City Commission through the various revenue streams that will form the basis of the City budget for the following fiscal year. (Please recall that Kansas cities and counties are on a calendar year basis for budgeting purposes.)

In addition to the extensive use of forecasting tools, the Finance Department also maintains numerous reports that assist both Management and the City Commission as part of the City's long-term financial planning efforts. Since sales taxes comprise about forty-percent of the General Fund's annual revenue base, additional monthly analysis is given to this important revenue source.

Each month, the City updates a series of reports related to the prior month's community-related retail sales. Included within these reports are a month-by-month comparison of previous sales tax collection periods and a breakdown of monthly community sales by the North American Classification System (NAICS).

All sales tax reports are posted on the Budget Information Center in addition to a broadcast email which includes all three national bond rating agencies.

While the Finance Department does not maintain (nor recommend) a formal, written "long-term financial plan" in the traditional manner, these month-to-month tools mentioned above are instrumental in assisting both Management and the City Commission as an essential planning and communication component for future budgets.

# FINANCIAL SUMMARIES

# Overview of Financial Summaries

The purpose of the *Financial Summary Section* of the annual budget is to give the reader of this document an overview or “big picture” of the City Budget. Within this section are several budget summaries containing information related to the City’s assessed valuation, tax levy rates, as well as historical and comparative data.

The *Budget Summary of All Funds* located within this section is especially helpful since it shows the beginning cash balance of each fund, the revenues to be credited to that fund, and the planned expenditures for a given fiscal year. [Note: It is important to remember that, in accordance with Kansas law, the annual fiscal year for the City Budget is the same as the calendar year, January 1 through December 31.]

Other reports within the *Financial Summary Section* provide comparative information detailing how the City of Manhattan compares to other cities of the first class across Kansas in terms of assessed valuation and mill levy data. Finally, within this section, a city-wide staffing summary shows the total number of employees, by department, for the City.

Cost-of-services per capita data is provided in each divisional budget section for added detail. Generally speaking, cost-of-service per capita information should be viewed as a simple ratio of City population to that of budgeted funds. Such a ratio does not provide specific insight into the actual growth of the City (in terms of infrastructure) or the number of programs and services that the City of Manhattan offers its citizens.

As part of its fiduciary responsibilities, the Finance Department forecasts all budgeted funds of the City of Manhattan. These forecasts typically project at least five-years beyond the current published budget and are intended to provide insight into some of the possible financial challenges facing the City.

In addition, forecasting budgeted funds provides City Administration with information that allows for better decision making related to future departmental and divisional expenditure requirements and capital needs.

The forecasting process relies heavily on trend analysis based on historical data as well as current economic issues facing the City—both local, regional, and national. Understandably, such forecasts change frequently and should be viewed only as possible trends.

The annual budget book also includes City debt information that is located within the *Debt Service Section*. This information and related detail shows the outstanding debt of the City at the end of the fiscal year.

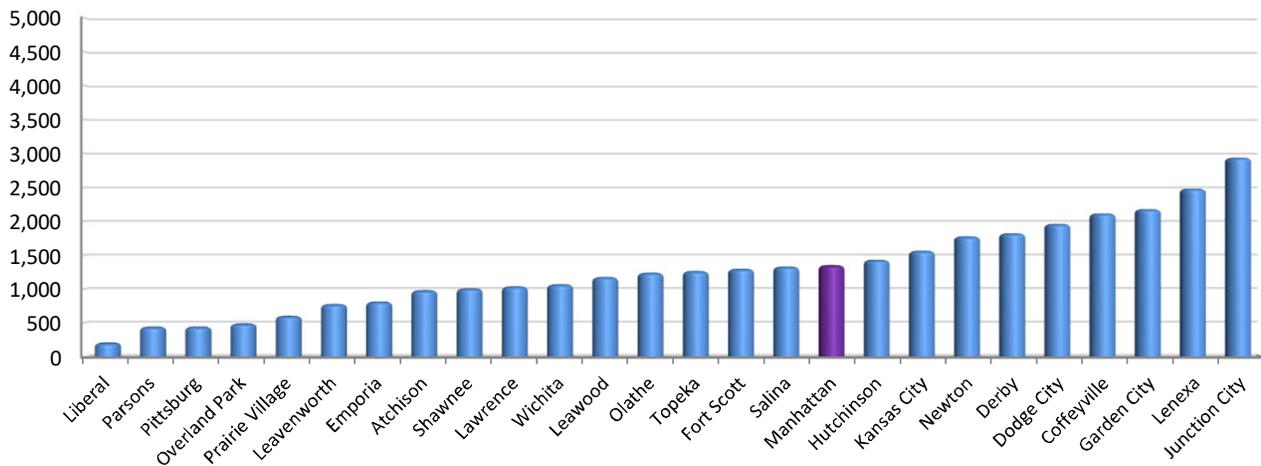
Questions or clarifications about any of the aforementioned reports found with the annual budget should be directed to the Finance Department for the City of Manhattan.

# Financial Data for All First Class Cities in Kansas

First Class City	2020 Population	2021 Mill Levy	Assessed Valuation for Fiscal 2020	G.O. Debt December 31, 2020
Atchison	10,476	169.518 \$	77,943,267 \$	10,245,000
Coffeyville	9,275	198.724 \$	47,280,439 \$	19,605,000
Derby	24,943	145.337 \$	253,334,690 \$	45,376,602
Dodge City	27,104	182.368 \$	175,871,930 \$	53,070,000
Emporia	24,598	162.973 \$	175,541,469 \$	19,910,000
Fort Scott	7,697	200.459 \$	47,103,033 \$	9,965,000
Garden City	26,408	162.857 \$	237,827,316 \$	57,480,000
Hutchinson	40,383	173.264 \$	312,185,099 \$	57,652,000
Junction City	21,482	164.141 \$	177,903,103 \$	63,110,617
Kansas City	152,960	172.174 \$	1,321,359,736 \$	238,798,033
Lawrence	98,193	134.440 \$	1,147,721,680 \$	101,508,000
Leavenworth	35,957	127.549 \$	233,789,249 \$	27,775,000
Leawood	34,727	121.573 \$	1,065,432,360 \$	40,731,430
Lenexa	55,625	127.926 \$	1,343,315,682 \$	137,930,000
Liberal	19,174	191.073 \$	122,971,682 \$	3,910,000
<b>Manhattan</b>	<b>54,604</b>	<b>155.282 \$</b>	<b>554,510,931 \$</b>	<b>73,628,890</b>
Newton	18,861	168.054 \$	129,538,555 \$	33,448,855
Olathe	140,545	132.167 \$	2,133,488,888 \$	173,795,000
Overland Park	195,494	111.893 \$	4,055,668,538 \$	95,168,786
Parsons	9,477	205.862 \$	55,460,016 \$	4,155,000
Pittsburg	20,050	156.714 \$	138,917,370 \$	8,815,335
Prairie Village	22,295	119.361 \$	469,220,928 \$	13,330,000
Salina	46,550	140.222 \$	456,352,518 \$	61,780,000
Shawnee	65,807	120.123 \$	1,010,187,920 \$	66,175,000
Topeka	125,310	158.857 \$	1,181,785,112 \$	158,079,263
Wichita	389,938	118.957 \$	3,809,596,880 \$	415,455,353

\* Source : Kansas League of Municipalities

## G.O. Debt per Capita (\$)



# Assessed Property Valuation Information

## Actual 2021 Valuation for Fiscal Year 2022

	<u>In Riley Co.</u>	<u>In Pottawatomie Co.</u>	<u>City Total</u>
Real Estate	\$ 518,042,898	\$ 52,508,902	\$ 570,551,800
Personal Property	3,407,545	955,084	4,362,629
State Assessed	22,138,776	1,665,005	23,803,781
<b>TOTAL</b>	<b>\$ 543,589,219</b>	<b>\$ 55,128,991</b>	<b>\$ 598,718,210</b>

### Historical Total Valuations

2020	\$ 538,905,394	\$ 56,229,490	\$ 595,134,884
2019	530,026,530	55,209,523	585,236,053
2018	524,470,052	50,668,674	575,138,726
2017	511,017,954	48,998,788	560,016,742
2016	494,167,650	44,065,266	538,232,916
2015	478,645,873	42,034,337	520,680,210
2014	460,607,597	40,075,775	500,683,372
2013	446,046,125	39,093,255	485,139,380
2012	425,923,993	37,058,060	462,982,053
2011	411,234,594	37,842,439	449,077,033
2010	401,986,528	34,515,720	436,502,248
2009	398,147,493	33,697,817	431,845,310

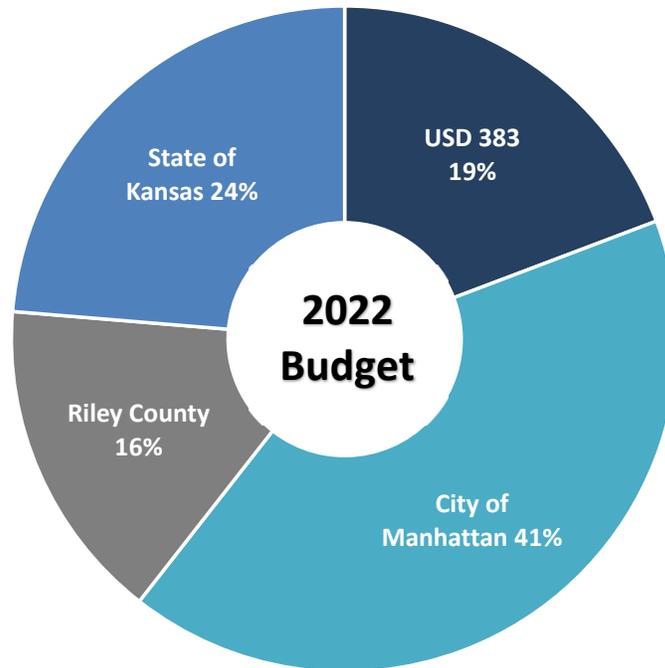
The City's first Tax Increment Financing (TIF) district established in 1984, encompassed the area known as the downtown mall and created an assessed valuation increment of \$9,012,810 in taxable property over the course of 20 years. When this additional valuation came back onto the tax rolls in 2004, it reduced over one million dollars in city, county, and school property taxes which had been used to pay principal and interest on the original TIF bonds.

In 1997 the City of Manhattan created a second downtown Tax Increment Financing (TIF) District. This district, known as the "Southern TIF," was officially dissolved in January 2003, by the adoption of City Ordinance No. 6315 by the Manhattan City Commission. A total of \$376,300 had accumulated in the Southern TIF Fund through the collection of incremental property taxes at the time the TIF was dissolved. These funds were returned to the respective taxing agencies (city, county, school) based on the percent of each taxing jurisdiction's tax levy to the total tax levy of all three taxing entities.

In 2005, a third TIF was established to support the City's downtown redevelopment efforts. This District encompasses a large area both north and south of the downtown mall. The 2005 TIF captures future incremental property tax revenues from the TIF district, and also captures 100% of the sales tax generated within the TIF district.

In 2019, The Aggieville Redevelopment District (TIF) was established by City Ordinance No. 7413. The TIF captures incremental property tax revenues that will fund a variety of projects including but not limited to, site preparation, utility relocation and extension, public infrastructure improvements, landscaping public plazas, streetscaping and construction of a multi-level parking facility and street surface parking with related appurtenances that will facilitate private development.

# Division of the Tax Dollar in 2022 for Property within the City and Riley County



Residential property in the City and Riley County is assessed at 11.5% of market value. For example, a property with a \$212,250 market value will have an assessed value of \$24,409 (11.5% times \$212,250). The property taxes on this property for fiscal 2022 will be distributed as follows:

	Dollars	Mills
USD 383	\$ 1,503	61.591
City of Manhattan	\$ 1,273	52.143
Riley County	\$ 1,031	42.227
State of Kansas	\$ 36	1.500
<b>TOTAL</b>	<b>\$ 3,843</b>	<b>157.461</b>

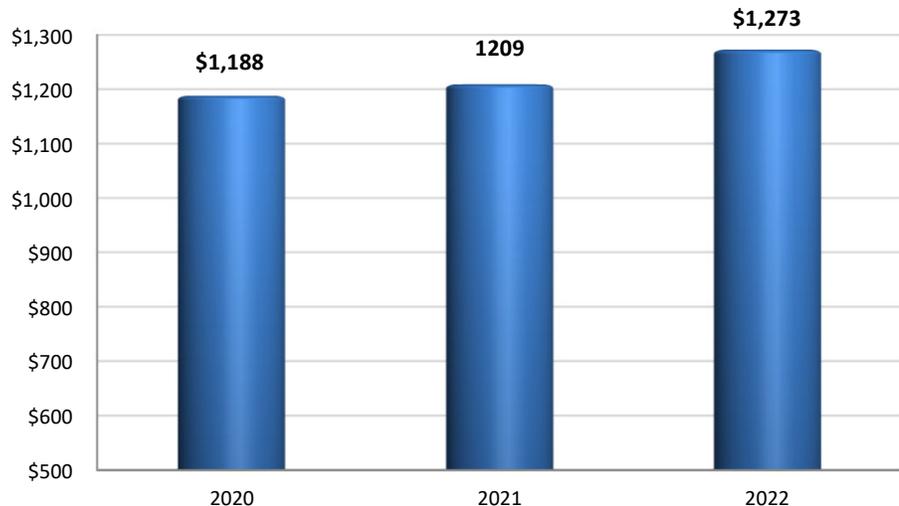
*A property tax calculator is available on the City's Website at [www.cityofmnhk.com/1486/Manhattan-Taxes](http://www.cityofmnhk.com/1486/Manhattan-Taxes).*

# Tax Computation for Typical Homeowner

	2020	2021	2022
<b>Increase in Valuation</b>	1.1%	1.7%	0.6%
<b>Home Value</b> <i>(Increased by above percentages)</i>	\$207,457	\$210,984	\$212,250
<b>Residential Appraisal Rate</b> <i>(set by State law)</i>	11.5%	11.5%	11.5%
<b>Tax Value</b>	\$23,858	\$24,263	\$24,409

	2020 Budget		2021 Budget		2022 Budget	
	Mill Levy Rate	Taxes Paid	Mill Levy Rate	Taxes Paid	Mill Levy Rate	Taxes Paid
<b>General Fund</b>	6.743	\$161	6.631	\$161	6.591	\$161
<b>Library</b>	4.431	\$106	4.357	\$106	4.537	\$111
<b>Library EBF</b>	1.120	\$27	1.101	\$27	1.040	\$25
<b>Fire Equipment Reserve</b>	0.791	\$19	0.778	\$19	1.119	\$27
<b>Bond &amp; Interest</b>	4.687	\$112	5.106	\$124	5.074	\$124
<b>Employee Benefit Fund</b>	3.812	\$91	3.749	\$91	3.726	\$91
<b>KP&amp;F</b>	0.866	\$21	0.852	\$21	1.595	\$39
<b>Riley County Police Department</b>	27.348	\$652	27.261	\$661	28.462	\$695
<b>Total City Tax Bill</b>	49.798	<b>\$1,188</b>	49.835	<b>\$1,209</b>	52.144	<b>\$1,273</b>

## Total City Tax Bill on \$212,250 Home Value



## Budget & Tax

Fund	2019		2019	2020	
	Mill Rate	Tax Levy	Budgeted Expenditures	Mill Rate	Tax Levy
General Operating	6.570	\$ 3,778,868	\$ 31,905,698	6.743	\$ 3,946,331
City University	-	-	900,000		
Aggieville Business Improvement District	-	-	73,000		
Downtown Business Improvement District	-	-	91,500		
Economic Development Opportunity	-	-	7,873,017		
Employee Benefit Contribution	3.058	1,758,500	5,590,000	3.812	2,231,000
Fire Equipment Reserve	0.668	384,377	404,377	0.791	462,968
Fire Pension K. P. & F.	0.786	452,000	1,100,000	0.866	507,000
General Improvement	-	-	50,000		
Industrial Promotion	-	-	162,750		
Library	4.319	2,483,800	2,687,800	4.431	2,593,000
Library Employee Benefit Contribution	1.046	601,800	647,800	1.120	655,350
Park Development	-	-	19,000		
Recreation & Trails Fund			4,750,000		
Sales Tax	-	-	5,855,000		
Special Alcohol Programs	-	-	490,800		
Special Parks & Recreation	-	-	1,081,300		
Special Street & Highway	-	-	2,700,271		
Special Sunset Zoo	-	-	707,650		
Tourism & Convention Promotion	-	-	1,840,000		
Riley County Police Department	27.969	16,085,930	17,165,520	27.348	16,005,113
Capital Improvement Reserve			34,435		
Downtown Redevelopment TIF	-	-	3,215,000		
Special Street Maintenance	-	-	2,463,118		
Risk Management Reserve			60,000		
Equipment Reserve	-	-	-	-	-
Parking Management Fund					
Bond & Interest	4.939	2,840,539	26,562,832	4.687	2,742,868
Water	-	-	20,019,000		
Wastewater	-	-	13,205,000		
Stormwater Management	-	-	5,587,650		
<b>TOTALS</b>	<b>49.355</b>	<b>\$ 28,385,814</b>	<b>\$ 157,242,518</b>	<b>49.798</b>	<b>\$ 29,143,630</b>

The actual valuation for the 2022 budget is \$598,718,210 which is \$3,583,326 or 0.6% more than the valuation for the 2021 budget year.

The adopted 2022 Property tax amount is \$31,219,562. This amount is a 5.3% or a \$1,562,688 increase over the property tax amount in budget year 2021. The final 2021 mill rate for the City is 52.143, a 2.308 mill increase over the 2021 budget.

\*\* The Annual Budget of the Special Street & Highway Fund, Equipment Resesrve Fund, Sales Tax Fund, Downtown Redevelopment TIF Fund, Special Street Maintenance Fund, and Fire Pension KP&F Fund was amended upward in 2021

# Levy Summary

2020		2021		2021		2022		2022	
Budgeted Expenditures	Mill Rate	Tax Levy	Budgeted Expenditures	Mill Rate	Tax Levy	Budgeted Expenditures	Mill Rate	Tax Levy	Budgeted Expenditures
\$ 31,793,684	6.631	\$ 3,946,331	\$ 32,060,064	6.591	\$ 3,946,331	\$ 34,460,526			
826,000			852,924			815,000			
73,000			72,500			71,500			
90,000			89,594			86,500			
11,275,951			11,275,951			8,064,865			
5,846,500	3.749	2,231,000	5,846,500	3.726	2,231,000	5,846,500			
493,088	0.778	462,968	513,183	1.119	670,000	704,000			
1,155,000	0.852	507,000	1,350,000	1.595	955,000	1,181,000			
100,000			137,167			190,000			
260,976			217,578			236,186			
2,798,000	4.357	2,593,000	2,798,500	4.537	2,716,150	2,866,150			
701,350	1.101	655,350	701,350	1.040	622,890	662,890			
48,440			48,440			49,000			
7,700,000			10,800,000			9,150,000			
5,870,000			6,470,000			5,870,000			
485,800			471,300			466,010			
883,520			883,520			905,500			
2,875,955			3,618,320			2,062,190			
643,692			479,000			534,500			
2,100,682			2,100,682			1,799,866			
17,681,392	27.261	16,223,949	17,566,982	28.462	17,040,915	18,633,759			
34,921			34,921			35,100			
2,949,845			3,172,450			2,985,500			
2,511,306			3,511,306			2,915,000			
120,000			103,609			135,000			
96,715			115,000			96,715			
-	-	-	-	-	-	562,233			
25,962,830	5.106	3,037,276	26,258,500	5.073	3,037,276	21,320,524			
20,386,442			19,740,623			18,800,555			
12,695,100			13,216,905			15,144,600			
5,985,683			6,510,807			6,873,123			
<b>\$ 164,445,872</b>	<b>49.835</b>	<b>29,656,874</b>	<b>171,017,676</b>	<b>52.143</b>	<b>\$ 31,219,562</b>	<b>\$ 163,524,292</b>			

# Summary of

Fund	2019 Actual Beg Fund Balance	2019 Actual Receipts	2019 Actual Expenditures	2019 Ending Fund Balance	2020 Budgeted Expenditures	1/1/2020 Actual Fund Balance	2020 Actual Receipts
General Operating	\$ 3,120,684	\$ 28,525,816	\$ 28,157,259	\$ 3,489,241	\$ 31,793,684	\$ 3,489,241	\$ 29,935,403
City University	267,490	703,437	750,003	\$ 220,924	826,000	\$ 220,924	702,403
Aggieville Business Improvement Dist.	250	60,307	60,307	\$ 250	73,000	\$ 250	61,896
Downtown Business Improvement Dist.	346	83,367	83,119	\$ 594	90,000	\$ 594	81,881
Economic Development Opportunity	7,837,638	2,598,959	1,617,599	\$ 8,818,998	11,275,951	\$ 8,818,998	2,449,464
Employee Benefit Contribution	206,262	5,278,196	5,484,457	\$ 1	5,846,500	\$ 1	5,828,992
Fire Equipment Reserve	1,236	402,796	390,816	\$ 13,216	493,088	\$ 13,216	486,967
Fire Pension K. P. & F.	475,754	702,330	1,098,517	\$ 79,567	1,155,000	\$ 79,567	1,174,784
General Improvement	37,115	66,093	31,041	\$ 72,167	100,000	\$ 72,167	92,322
Industrial Promotion	325,845	117,369	124,160	\$ 319,054	260,976	\$ 319,054	242,577
Library	508	2,663,544	2,664,048	\$ 4	2,798,000	\$ 4	2,770,669
Library Employee Benefit Contribution	514	643,305	643,818	\$ 1	701,350	\$ 1	697,401
Park Development	48,440	872	-	\$ 49,312	48,440	\$ 49,312	309
Recreation & Trails Fund	1,817,047	3,172,353	110	\$ 4,989,290	7,700,000	\$ 4,989,290	3,147,803
Sales Tax	-	5,903,225	5,855,000	\$ 48,225	5,870,000	\$ 48,225	5,880,871
Special Alcohol Programs	4,983	493,300	490,000	\$ 8,283	485,800	\$ 8,283	364,397
Special Parks & Recreation	781,923	601,722	532,914	\$ 850,731	883,520	\$ 850,731	366,652
Special Street & Highway	1,039,863	1,863,915	2,686,025	\$ 217,753	2,875,955	\$ 217,753	2,443,295
Special Sunset Zoo	116,405	486,270	545,503	\$ 57,172	643,692	\$ 57,172	187,822
Tourism & Convention Promotion	59,936	1,788,704	1,837,438	\$ 11,202	2,100,682	\$ 11,202	1,393,470
Riley County Police Department	470,248	17,223,043	17,165,520	\$ 527,771	17,681,392	\$ 527,771	17,163,423
Capital Improvement Reserve	34,533	621	-	\$ 35,154	34,921	\$ 35,154	220
Downtown Redevelopment T.I.F	69,022	2,851,793	2,848,364	\$ 72,451	2,949,845	\$ 72,451	2,983,265
Special Street Maintenance	263,118	2,504,402	2,463,020	\$ 304,500	2,511,306	\$ 304,500	2,521,079
Risk Management Reserve	63,103	91,755	51,249	\$ 103,609	120,000	\$ 103,609	43,567
Equipment Reserve	-	-	-	\$ -	96,715	\$ -	96,715
Parking Management	-	-	-	\$ -	-	\$ -	-
Bond & Interest	6,464,627	15,181,382	16,928,897	\$ 4,717,112	25,962,830	\$ 4,717,112	19,698,353
Water	8,386,648	10,574,697	11,352,059	\$ 7,609,286	20,386,442	\$ 7,609,286	11,376,261
Wastewater	2,396,759	10,444,916	10,964,597	\$ 1,877,078	12,695,100	\$ 1,877,078	11,928,612
Stormwater Management	3,753,099	2,595,934	2,839,029	\$ 3,510,004	5,985,683	\$ 3,510,004	2,886,975
<b>TOTALS</b>	<b>\$ 38,043,396</b>	<b>\$ 117,624,423</b>	<b>\$ 117,664,869</b>	<b>\$ 38,002,950</b>	<b>\$ 164,445,872</b>	<b>\$ 38,002,950</b>	<b>\$ 127,007,848</b>

Kansas budget law requires the following year budgets to be set in October of the current fiscal year. As a result, ending fund balances from 2021 will not compare with budgeted beginning fund balances for 2022.

# All Funds

	2020 Actual Expenditures	2020 Actual Fund Balance	2021 Budgeted Fund Balance	2021 Budgeted Receipts	2021 Budgeted Expenditures	2022 Budgeted Fund Balance	2022 Budgeted Receipts	2022 Budgeted Expenditures
\$	27,404,274	\$ 6,020,370	\$ 3,116,943	\$ 28,943,121	\$ 32,060,064	\$ 6,717,320	\$ 27,743,206	\$ 34,460,526
	550,000	\$ 373,327	123,924	729,000	852,924	150,000	665,000	815,000
	61,155	\$ 991	-	72,500	72,500	500	76,000	76,500
	82,444	\$ 31	94	89,500	89,594	500	91,000	91,500
	3,155,330	\$ 8,113,132	8,375,621	2,900,330	11,275,951	5,192,448	2,872,417	8,064,865
	5,828,992	\$ 1	-	5,846,500	5,846,500	-	5,846,500	5,846,500
	403,699	\$ 96,484	13,216	499,967	513,183	-	704,000	704,000
	1,254,350	\$ 1	-	1,350,000	1,350,000	-	1,381,000	1,381,000
	17,791	\$ 146,698	72,167	65,000	137,167	125,000	65,000	190,000
	122,612	\$ 439,019	137,828	79,750	217,578	190,186	46,000	236,186
	2,770,672	\$ 1	-	2,798,500	2,798,500	-	2,866,150	2,866,150
	697,402	\$ -	-	701,350	701,350	-	662,890	662,890
	-	\$ 49,621	48,440	-	48,440	49,000	-	49,000
	150,895	\$ 7,986,198	7,700,000	3,100,000	10,800,000	6,000,000	3,150,000	9,150,000
	5,870,000	\$ 59,096	59,096	6,410,904	6,470,000	-	6,720,000	6,720,000
	369,398	\$ 3,282	3,282	468,018	471,300	1,000	465,010	466,010
	481,821	\$ 735,562	450,731	432,789	883,520	430,000	475,500	905,500
	424,389	\$ 2,236,659	2,236,660	1,381,660	3,618,320	500,000	1,562,190	2,062,190
	219,996	\$ 24,998	50,000	429,000	479,000	265,500	484,500	750,000
	1,246,744	\$ 157,928	125,265	1,975,417	2,100,682	-	1,799,866	1,799,866
	17,681,392	\$ 9,802	106,865	17,460,117	17,566,982	-	18,633,759	18,633,759
	-	\$ 35,374	34,671	250	34,921	35,000	100	35,100
	2,723,383	\$ 332,333	72,450	3,100,000	3,172,450	60,000	2,925,500	2,985,500
	1,889,518	\$ 936,061	-	3,511,306	3,511,306	400,000	2,515,000	2,915,000
	1,832	\$ 145,344	43,609	60,000	103,609	100,000	35,000	135,000
	87,385	\$ 9,330	-	115,000	115,000	-	96,715	96,715
	-	\$ -	-	-	-	-	562,233	562,233
	20,415,706	\$ 3,999,759	4,075,026	22,183,474	26,258,500	3,000,000	18,320,524	21,320,524
	12,008,395	\$ 6,977,152	7,001,823	12,738,800	19,740,623	5,549,155	13,251,400	18,800,555
	10,885,519	\$ 2,920,171	1,144,805	12,072,100	13,216,905	2,500,000	12,644,600	15,144,600
	3,025,912	\$ 3,371,067	3,129,289	3,381,518	6,510,807	2,661,773	4,211,350	6,873,123
<b>\$</b>	<b>119,831,006</b>	<b>\$ 45,179,792</b>	<b>\$ 38,121,805</b>	<b>\$ 132,895,871</b>	<b>\$ 171,017,676</b>	<b>\$ 33,927,382</b>	<b>\$ 130,872,410</b>	<b>\$ 164,799,792</b>

# Historical Beginning Fund Balances

(Actual fund balances at the beginning of each budget year)

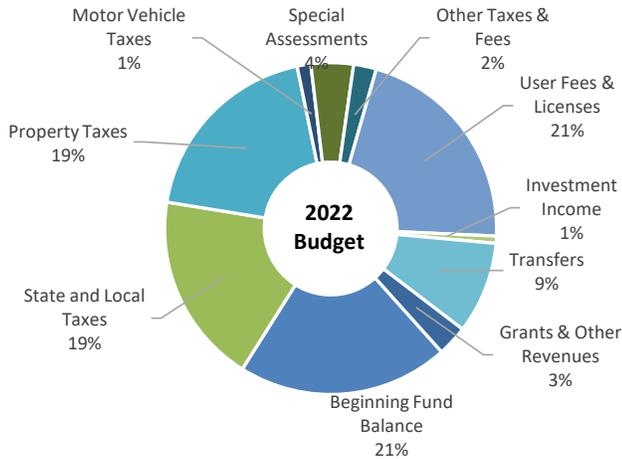
Tax Levy	Fund	2018 (Actual)	2019 (Actual)	2020 (Actual)	2021 (Actual)	2022 (budgeted)
001 *	General Operating	\$ 1,736,880	\$ 3,120,684	\$ 3,489,241	\$ 6,020,370	\$ 6,717,320
102	City University	165,295	267,490	220,924	\$ 373,327	\$ 150,000
103	Aggieville Business Improvement Dist.	468	250	250	\$ 991	\$ 500
104	Downtown Business Improvement Dist.	294	346	594	\$ 31	\$ 500
105	Economic Development Opportunity	7,710,971	7,837,638	8,818,998	\$ 8,113,132	\$ 5,192,448
106 *	Employee Benefit Contribution	401,452	206,262	-	\$ 1	\$ -
107 *	Fire Equipment Reserve	55,166	1,236	13,217	\$ 96,484	\$ -
108 *	Fire Pension K. P. & F.	351,921	475,754	79,567	\$ 1	\$ -
109 *	General Improvement	1,695	37,115	72,167	\$ 146,698	\$ 125,000
110 *	Industrial Promotion	234,637	325,845	319,054	\$ 439,019	\$ 190,186
111 *	Library	3,372	508	4	\$ 1	\$ -
112 *	Library Employee Benefit Contribution	2	514	1	\$ -	\$ -
113 *	Park Development	53,234	48,440	49,312	\$ 49,621	\$ 49,000
114	Recreation and Trails Fund	-	1,817,047	4,989,291	\$ 7,986,198	\$ 6,000,000
115	Sales Tax	11,099	-	48,225	\$ 59,096	\$ -
116	Special Alcohol Programs	9,818	4,983	8,283	\$ 3,282	\$ 1,000
117	Special Parks & Recreation	1,481,292	781,923	850,731	\$ 735,562	\$ 430,000
118	Special Street & Highway	307,460	1,039,863	217,753	\$ 2,236,659	\$ 500,000
119	Special Sunset Zoo	139,211	116,405	57,172	\$ 24,998	\$ 265,500
121	Tourism & Convention Promotion	-	59,936	11,202	\$ 157,928	\$ -
124 *	Riley County Police Dept.	290,917	470,248	527,771	\$ 9,802	\$ -
126	Capital Improvement Reserve	34,185	34,533	35,154	\$ 35,374	\$ 35,000
127	Tax Increment Financing-Downtown	69,339	69,022	72,450	\$ 332,333	\$ 60,000
129	Special Street Maintenance	786,713	263,118	304,500	\$ 936,061	\$ 400,000
130	Risk Management Reserve	-	63,103	103,609	\$ 145,344	\$ 100,000
134	Equipment Reserve Fund	-	-	-	\$ 9,330	\$ -
135	Parking Management Fund	-	-	-	\$ -	\$ -
301 *	Bond & Interest	7,736,294	6,464,627	4,717,112	\$ 3,999,759	\$ 3,000,000
<b>Non-Enterprise Funds</b>		<b>\$ 21,581,716</b>	<b>\$ 23,506,890</b>	<b>\$ 25,006,582</b>	<b>\$ 31,911,402</b>	<b>\$ 23,216,454</b>
501	Water	8,449,786	8,386,648	7,609,286	6,977,152	5,549,155
521	Wastewater	3,303,887	2,396,759	1,877,078	2,920,171	2,500,000
531	Stormwater Management	3,647,876	3,753,099	3,510,004	3,371,067	2,661,773
<b>Enterprise Funds</b>		<b>\$ 15,401,549</b>	<b>\$ 14,536,506</b>	<b>\$ 12,996,368</b>	<b>\$ 13,268,390</b>	<b>\$ 10,710,928</b>
<b>TOTALS</b>		<b>\$ 36,983,265</b>	<b>\$ 38,043,396</b>	<b>\$ 38,002,950</b>	<b>\$ 45,179,792</b>	<b>\$ 33,927,382</b>

# Adopted 2022 City Budget Fund Balance, Revenues & Expenditures by Fund Type

	General Fund	Special Revenue Funds	Debt Service Fund	Enterprise Funds	Total Funds
<b>Beginning Fund Balance</b>	<b>\$ 6,717,320</b>	<b>\$ 13,499,134</b>	<b>\$ 3,000,000</b>	<b>\$ 10,710,928</b>	<b>\$ 33,927,382</b>
State and Local Taxes	\$ 11,765,445	\$ 17,836,366	\$ 1,096,000	\$ -	\$ 30,697,811
Property Taxes	3,974,331	24,612,345	3,057,276	-	31,643,952
Motor Vehicle Taxes	302,853	1,676,954	210,581	-	2,190,388
Special Assessments	19,000	-	6,790,000	-	6,809,000
Other Taxes & Fees	456,000	3,206,510	-	-	3,662,510
User Fees & Licenses	4,289,350	1,010,483	360,000	29,442,000	35,101,833
Investment Income	460,107	26,150	61,769	574,700	1,122,726
Transfers	6,070,470	4,136,715	4,554,398	6,350	14,767,933
Grants, Cont., and Other	405,650	2,195,807	2,190,500	84,300	4,876,257
<b>Total Revenues</b>	<b>\$ 27,743,206</b>	<b>\$ 54,701,330</b>	<b>\$ 18,320,524</b>	<b>\$ 30,107,350</b>	<b>\$ 130,872,410</b>
<b>Total Amount Available</b>	<b>\$ 34,460,526</b>	<b>\$ 68,200,464</b>	<b>\$ 21,320,524</b>	<b>\$ 40,818,278</b>	<b>\$ 164,799,792</b>
Utilities	\$ -	\$ -	\$ -	\$ 40,818,278	\$ 40,818,278
Public Safety	7,767,954	20,718,759	-	-	28,486,713
Debt Service	-	-	21,320,524	-	21,320,524
Economic Development	-	11,476,551	-	-	11,476,551
Public Works	4,409,809	4,977,190	-	-	9,386,999
General Government	10,691,851	7,956,558	-	-	18,648,409
Recreation & Quality-of-Life	10,842,942	14,383,540	-	-	25,226,482
Community Development	747,970	1,967,866	-	-	2,715,836
Transfers	-	6,720,000	-	-	6,720,000
<b>Total Expenditures</b>	<b>\$ 34,460,526</b>	<b>\$ 68,200,464</b>	<b>\$ 21,320,524</b>	<b>\$ 40,818,278</b>	<b>\$ 164,799,792</b>

# Revenues and Expenses by Category

## Primary Government Sources of Revenue



Revenues by Source	2021 Budget	2022 Budget
Beginning Fund Balance	\$ 35,826,048	\$ 33,927,382
State and Local Taxes	29,852,358	30,697,811
Property Taxes	29,729,035	31,643,952
Motor Vehicle Taxes	2,245,980	2,190,388
Special Assessments	6,796,911	6,809,000
Other Taxes & Fees	3,533,579	3,662,510
User Fees & Licenses	32,669,683	35,101,833
Investment Income	1,293,807	1,122,726
Transfers	16,390,932	14,767,933
Grants & Other Revenues	8,337,770	4,876,257
<b>Total Revenues</b>	<b>\$ 166,676,103</b>	<b>\$ 164,799,792</b>

**State & Local Sales Taxes:** Includes city/county sales taxes, and franchise fees

**Property Taxes:** Includes ad valorem, delinquent taxes, and payments-in-lieu-of-taxes

**User Fees & Licenses:** Includes licenses & permits, services and sales, program revenue, utility sales, and fines

**Investment Income:** Includes land rent, farm income, and misc. investment income

**Transfers:** Includes transfers for utility administrative services, sales tax, debt service, etc.

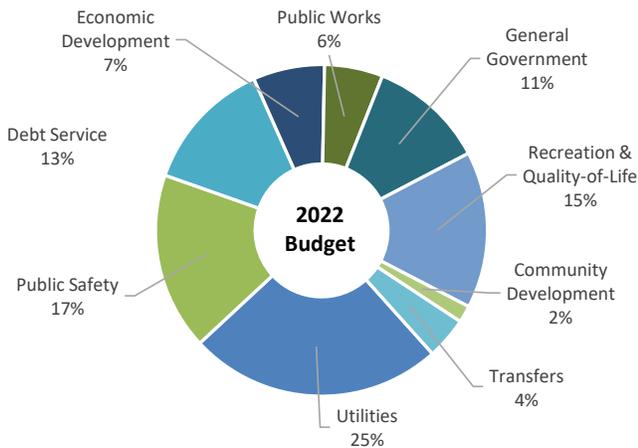
**Grants & Other Revenues:** Includes contributions, grants, and misc. revenues

**User Fees & Licenses:** Includes licenses & permits, services and sales, program revenue, utility sales, and fines

**Investment Income:** Includes land rent, farm income, and misc. investment income

**Transfers:** Includes transfers for utility administrative services, sales tax, debt service, etc.

## Primary Government Functional Expenses



Expenditures by Governmental Function	2021 Budget	2022 Budget
Utilities	\$ 39,468,335	\$ 40,818,278
Public Safety	26,816,580	28,486,713
Debt Service	26,258,500	21,320,524
Economic Development	14,511,518	11,476,551
Public Works	8,294,226	9,386,999
General Government	16,909,538	18,648,409
Recreation & Quality-of-Life	25,584,030	25,226,482
Community Development	2,963,376	2,715,836
Transfers	5,870,000	6,720,000
<b>Total Expenditures</b>	<b>\$ 166,676,103</b>	<b>\$ 164,799,792</b>

**Utilities:** Includes Water, Wastewater, and Stormwater operations

**Public Safety:** Includes Fire Operations, Administration, Technical Services, Building Maintenance, Fire Equipment Reserve, Fire Pension, and RCPD

**Debt Service:** Includes all long-term debt payments

**Economic Development:** Includes General Improvement, Industrial Promotion, Economic Development Opportunity Fund, CIP Reserves, and Downtown Redevelopment TIF

**Public Works:** Includes Administration, Streets, Engineering, Traffic, Special Street & Highway, and Special Street Maintenance

**General Government:** Includes General Government, Finance, Human Resources, Airport, Court, General Services, Outside Services, Municipal Parking Lot, City University Fund, Employee Benefits, and Special Alcohol Programs

**Recreation & Quality-of-Life:** Parks & Recreation, Zoo, Pools, Flint Hills Discovery Center, Library, and Library Employee Benefits

**Community Development:** Administration and Planning, Business Districts, and Tourism & Convention Fund

**Transfers:** Includes transfers from Sales Tax Fund to General Fund and Special Revenue Funds

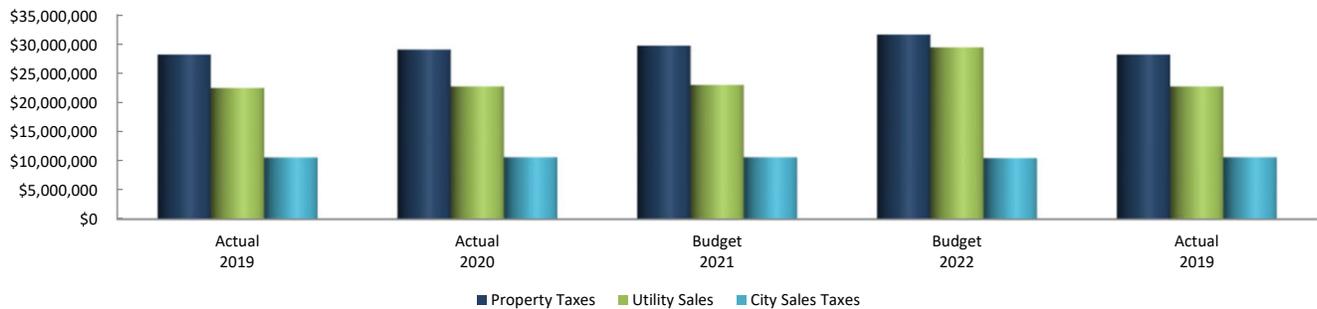
# 2022 All Funds Revenues

Fund	2019 Actual	2020 Actual	2021 Budget	2022 Budget
General Operating	\$ 31,646,500	\$ 33,424,644	\$ 32,060,064	\$ 34,460,526
City University	970,927	923,327	852,924	\$ 815,000
Aggieville Business Improvement Dist.	60,557	62,146	72,500	\$ 76,500
Downtown Business Improvement Dist.	83,714	82,475	89,594	\$ 91,500
Economic Development Opportunity	10,436,598	11,268,462	11,275,951	\$ 8,064,865
Employee Benefit Contribution	5,484,457	5,828,993	5,846,500	\$ 5,846,500
Fire Equipment Reserve	404,032	500,183	513,183	\$ 704,000
Fire Pension K. P. & F.	1,178,083	1,254,351	1,155,000	\$ 1,381,000
General Improvement	103,208	164,489	137,167	\$ 190,000
Industrial Promotion	443,214	561,631	217,578	\$ 236,186
Library	2,664,052	2,770,673	2,798,500	\$ 2,866,150
Library Employee Benefit Contribution	643,819	697,402	701,350	\$ 662,890
Park Development	49,311	49,621	48,440	\$ 49,000
Recreation & Trails Fund	4,989,401	8,137,093	10,800,000	\$ 9,150,000
Sales Tax	5,903,225	5,929,096	5,870,000	\$ 6,720,000
Special Alcohol Programs	498,282	372,680	471,300	\$ 466,010
Special Parks & Recreation	1,383,645	1,217,383	883,520	\$ 905,500
Special Street & Highway	2,903,778	2,661,048	1,381,660	\$ 2,062,190
Special Sunset Zoo	602,676	244,994	479,000	\$ 750,000
Tourism & Convention	1,848,640	1,404,672	2,100,682	\$ 1,799,866
Riley County Police Department	17,693,291	17,691,194	17,566,982	\$ 18,633,759
Capital Improvement Reserve	35,154	35,374	34,921	\$ 35,100
Downtown Redevelopment T.I.F.	2,920,814	3,055,716	2,880,822	\$ 2,985,500
Special Street Maintenance	2,767,520	2,825,579	2,511,306	\$ 2,915,000
Risk Management Reserve	154,858	147,176	103,609	\$ 135,000
Equipment Reserve	-	96,715	96,715	\$ 96,715
Parking Management	-	-	-	\$ 562,233
Bond & Interest	21,646,009	24,415,465	26,258,500	\$ 21,320,524
Water	18,961,345	18,985,547	19,740,623	\$ 18,800,555
Wastewater	12,841,674	13,805,690	13,216,905	\$ 15,144,600
Stormwater Management	6,349,032	6,396,979	6,510,807	\$ 6,873,123
<b>Total Revenue</b>	<b>\$ 155,667,816</b>	<b>\$ 165,010,798</b>	<b>\$ 166,676,103</b>	<b>\$ 164,799,792</b>

## Selected Revenue History

Sorted by largest revenue sources	2018	2019	2020	2021	Average Annual Growth for the Past Five Years	Percentage Change 2021 over 2020	2022	Percentage Change 2022 over 2021
	Actual	Actual	Actual	Budget			Budget	
Mill Levy Rate	48.357	49.355	49.798	49.835	0.93%	0.07%	52.143	4.63%
City Assessed Valuation	\$ 560,016,742	\$ 575,138,726	\$ 585,236,053	\$ 595,134,884	2.54%	1.69%	\$ 598,718,210	0.60%
Beginning Cash Balances	\$ 36,983,265	\$ 38,043,396	\$ 35,184,691	\$ 35,826,049	-0.42%	1.82%	\$ 33,927,382	-5.30%
<b>Primary Revenue Sources</b>								
Property Taxes	\$ 26,919,485	\$ 28,201,112	29,058,590	29,729,035	3.33%	2.31%	31,643,952	6.44%
Utility Sales	22,486,833	22,727,665	22,987,450	27,418,568	5.47%	19.28%	29,442,000	7.38%
City Sales Taxes	10,568,286	10,587,641	10,606,100	10,193,945	-0.22%	-3.89%	10,464,445	2.65%
<b>Total Primary Revenue Sources</b>	<b>\$ 59,974,604</b>	<b>\$ 61,516,417</b>	<b>\$ 62,652,140</b>	<b>\$ 67,341,548</b>	<b>3.57%</b>	<b>7.48%</b>	<b>\$ 71,550,397</b>	<b>6.25%</b>
<b>Secondary Revenue Sources</b>								
Franchise Fees	\$ 3,755,173	\$ 2,991,418	\$ 3,120,000	\$ 2,964,000	-5.54%	-5.00%	\$ 3,494,000	17.88%
County Sales Taxes	3,053,051	2,918,005	2,937,000	2,937,000	0.00%	0.00%	2,937,000	0.00%
Rec & Trails Sales Tax (0.25%)	2,245,329	2,859,335	2,800,000	2,800,000	N/A	0.00%	3,150,000	12.50%
Special Street Maintenance Sales Tax (0.20%)	2,248,067	2,243,633	2,268,663	2,268,663	15.44%	0.00%	2,515,000	10.86%
Motor Vehicle Taxes	2,183,877	2,164,695	2,126,503	2,245,980	2.81%	5.62%	2,190,388	-2.48%
Transient Guest Taxes	1,962,504	1,788,704	1,975,417	1,975,417	7.78%	0.00%	1,799,866	-8.89%
Municipal Court Revenues	1,067,153	1,279,060	1,346,600	1,279,270	-0.09%	-5.00%	1,014,000	-20.74%
State Gasoline Tax Refund	1,634,508	1,640,512	1,625,000	1,346,060	-4.60%	-17.17%	1,521,190	13.01%
Special Alcohol Taxes	1,452,084	1,471,981	1,440,000	1,352,487	-0.18%	-6.08%	1,395,510	3.18%
Recreation Fees	697,664	754,649	787,000	747,500	2.16%	-5.02%	692,500	-7.36%
Licenses and Permits	515,093	592,783	651,000	618,450	1.45%	-5.00%	614,450	-0.65%
Airport Fees	684,059	682,116	609,910	609,910	1.61%	0.00%	506,962	-16.88%
Investment Income	493,369	578,722	229,675	229,583	2.99%	-0.04%	157,150	-31.55%
<b>Total Secondary Revenue Sources</b>	<b>\$ 21,991,931</b>	<b>\$ 21,965,613</b>	<b>\$ 21,916,768</b>	<b>\$ 21,374,320</b>	<b>4.79%</b>	<b>-2.48%</b>	<b>\$ 21,988,016</b>	<b>2.87%</b>

### Major Revenue Source Trends



# Summary of Major Revenue Sources

## Assumption Analysis for Budget Year 2022

### PROPERTY TAXES

*Average 5-year annual growth rate (2017-2021): 3.33%*

*2022 Budget Assumption: 6.40%*

The annual increase in valuation from new improvements continues to increase from commercial and residential real estate. Unfortunately service demands, especially from the Riley County Police Department, have absorbed nearly all of these new property taxes. The growth of the city through previous annexations continues to place stress on other city operations including a growing debt burden necessary to pay for infrastructure costs associated with this community-wide growth. Each year, it is the goal of the City Commission and City Administration to levy property taxes at a rate that is fairly consistent with the change in total valuation to minimize the impact on individual taxpayers. For the 2022 budget, the city will levy an additional \$1,562,688 in property taxes or 2.308 mill for all city services including those provided by the Riley County Police Department and the Manhattan Public Library.

### UTILITY FEES

*Average 5-year annual growth rate (2017-2021): 5.47%*

*2022 Budget Assumption: (7.38%)*

In 2018, utility fees were restructured and implemented in order to charge customers more accurately for their fair share of the costs relative to the costs incurred by the city for providing these services. Full rate implementation will take place over the course of three years for water and wastewater and five years for stormwater. In line with the phasing in of the new rates, City Administration is recommending an increase in utility fees on water and wastewater of 3% and is recommending implementation of a fifth and final year of flattening in stormwater rates and an additional \$.34 surcharge for the Levee Project.

### LOCAL SALES TAXES

*Average 5-year annual growth rate (2017-2021): 0%*

*2022 Budget Assumption: (2.65%)*

In 2022, a budgeted \$2.9 million will be collected from countywide sales tax in the General Fund and an estimated \$10.4 million will be collected from the city's 1% sales tax. By city ordinance, one-half of the city sales tax is directly credited to the Sales Tax Fund and used to reduce the local burden on property taxes and the other one-half of the city sales tax is credited to the General Fund. The countywide sales tax received by the city is distributed with one-half going to the General Fund, and the other one-half to the Economic Development Fund to be used for economic development initiatives including traditional incentives, infrastructure projects, and property tax relief according to Resolution No. 082112-E.

### FRANCHISE FEES

*Average 5-year annual growth rate (2017-2021): (5.54%)*

*2022 Budget Assumption: (18%)*

By local ordinance the city charges Westar Energy, Kansas Gas Service, AT&T, and Cox Communications a fee for the right to use city streets and rights-of-way for the placing and maintenance of their equipment and property. The franchise fee for electric and gas is 6% of gross revenues, 2% of gross revenues for cable television, and for AT&T the franchise fee is \$1.20 per line. The city also charges the municipal water and sewage operations a franchise fee of 5%. Overall, revenues are budgeted at \$3.494 million for 2022.

## **MUNICIPAL COURT REVENUES**

*Average 5-year annual growth rate (2017-2021): (1%)*

*2022 Budget Assumption: (20%)*

Municipal violations have seen a significant decline within the five years. For the 2022 budget year, these revenues are budgeted at \$1,014,000, a reduction of \$265,270 or 20% from the 2021 budget.

## **STATE GASOLINE TAX REFUNDS**

*Average 5-year annual growth rate (2017-2021): (4.60%)*

*2022 Budget Assumption: 13%*

The State gasoline tax refunds are the main source of revenue for the Special Street & Highway fund. These funds are distributed quarterly by the state and are estimated at approximately \$1.6 million yearly. The gasoline tax the City anticipates remaining stable for 2022 due to not seeing significant effects of COVID 19 for 2020 and the first part of 2021.

## **MOTOR VEHICLE TAXES**

*Average 5-year annual growth rate (2017-2021): 2.81%*

*2022 Budget Assumption: (2.40%)*

Motor vehicle tax estimates are determined by each County. Over the past five years, with the exception of 2019 and the budgeted amount for 2022, motor vehicle taxes have increased slightly annually.

## **SPECIAL ALCOHOL REVENUES**

*Average 5-year annual growth rate (2017-2021): 0%*

*2022 Budget Assumption: (3.18%)*

In accordance with state statutes, revenues derived from state-imposed taxes on local drinking establishments are shared annually with local governments across the state. The total revenue received by the city must be divided into thirds and credited to a Special Alcohol Fund, Special Parks & Recreation Fund, and the General Fund. Special alcohol revenue has remained fairly consistent the past years except for a dramatic decline in 2020 due to COVID 19. The total for 2022 is estimated at \$1,395,510.

## **INVESTMENT INCOME**

*Average 5-year annual growth rate (2017-2021): 2.99%*

*2022 Budget Assumption: (31.55%)*

Investment income began declining in 2007, when national and local interest rates decreased to all-time lows. In 2014, investment income started to minimally increase and has since seen significant increases until 2020. The COVID 19 Pandemic has had a significant effect on national and local interest rates. The city anticipates investment income to decrease significantly in 2022. The investment committee for the city continues to evaluate various opportunities for future investments.

## **NOTES**

- The average 5-year annual growth rate includes the budgeted amount for 2022 and actuals for 2017-2021.
- The 2022 budget assumptions percentage is the percentage change from the City's annual 2021 budget.

# 2022 All Funds Expenditures

Fund	2019 Actual	2020 Actual	2021 Budget	2022 Budget
General Operating	\$ 28,157,259	\$ 27,404,274	\$ 32,060,064	\$ 34,460,526
City University	750,003	550,000	852,924	815,000
Aggieville Business Improvement Dist.	60,307	61,155	72,500	76,500
Downtown Business Improvement Dist.	83,119	82,444	89,594	91,500
Economic Development Opportunity	1,617,600	3,155,330	11,275,951	8,064,865
Employee Benefit Contribution	5,484,456	5,828,992	5,846,500	5,846,500
Fire Equipment Reserve	390,816	403,699	513,183	704,000
Fire Pension K. P. & F.	1,098,517	1,254,350	1,350,000	1,381,000
General Improvement	31,041	17,791	137,167	190,000
Industrial Promotion	124,160	122,612	217,578	236,186
Library	2,664,048	2,770,672	2,798,500	2,866,150
Library Employee Benefit Contribution	643,818	697,402	701,350	662,890
Park Development	-	-	48,440	49,000
Recreation & Trails Fund	110	150,895	10,800,000	9,150,000
Sales Tax	5,855,000	5,870,000	6,470,000	6,720,000
Special Alcohol Programs	490,000	369,398	471,300	466,010
Special Parks & Recreation	532,915	481,821	883,520	905,500
Special Street & Highway	2,686,025	424,389	3,618,320	2,062,190
Special Sunset Zoo	545,503	219,996	479,000	750,000
Tourism & Convention	1,837,438	1,246,744	2,100,682	1,799,866
Riley County Police Department	17,165,520	17,681,392	17,566,982	18,633,759
Capital Improvement Reserve	-	-	34,921	35,100
Downtown Redevelopment T.I.F.	2,848,364	2,723,383	3,172,450	2,985,500
Special Street Maintenance	2,463,020	1,889,518	3,511,306	2,915,000
Risk Management Reserve	51,249	1,832	103,609	135,000
Equipment Reserve	-	87,385	115,000	96,715
Parking Management	-	-	-	562,233
Bond & Interest	16,928,897	20,415,706	26,258,500	21,320,524
Water	11,352,059	12,008,395	19,740,623	18,800,555
Wastewater	10,964,597	10,885,519	13,216,905	15,144,600
Stormwater Management	2,839,029	3,025,912	6,510,807	6,873,123
<b>Total Expenditures</b>	<b>\$ 117,664,869</b>	<b>\$ 119,831,006</b>	<b>\$ 171,017,676</b>	<b>\$ 164,799,792</b>

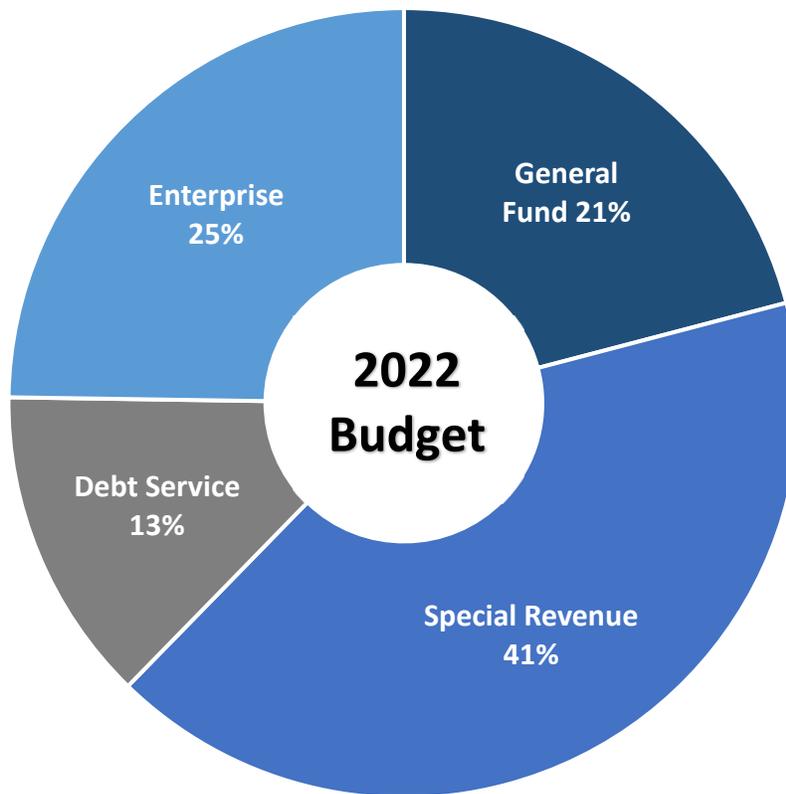
# GENERAL FUND

# GENERAL FUND

2022 BUDGET

**\$34,460,526**

The General Fund is the principal operating fund of the City and accounts for a majority of personnel costs for the City. Current operating expenditures of the City are financed mainly by sales taxes, franchise fees, and transfers from other funds.

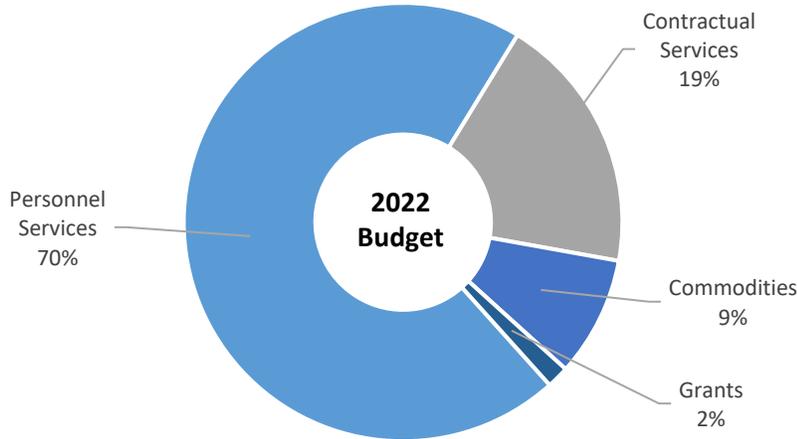


## TOTAL CITY 2022 BUDGET

Fund Type	Total Expenditures
General Fund	\$ 34,460,526
Special Revenue	68,200,464
Debt Service	21,320,524
Enterprise	40,818,278
<b>TOTAL</b>	<b>\$ 164,799,792</b>

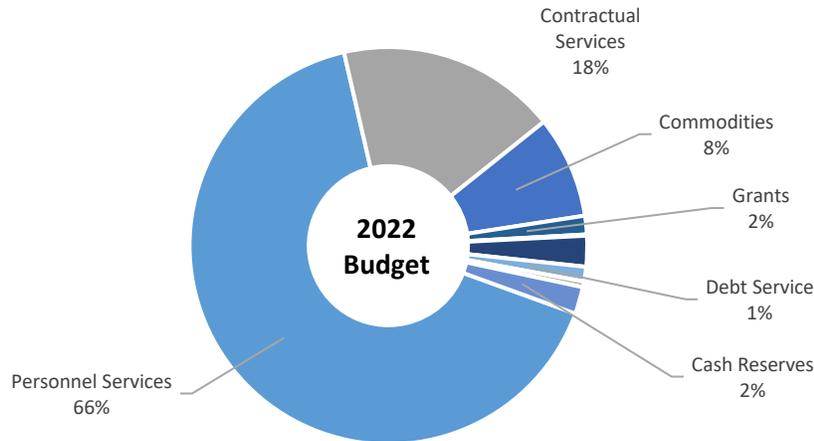
# GENERAL FUND

## Operating Expenditures by Category



Operating expenditures include personnel services, contractual services, commodities, and grant categories. Operating expenditures for the 2022 Budget are \$32,235,969.

## Total Expenditures by Category



Categories accounting for less than 1% are not shown in this chart.

Category	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	19,017,905	18,983,918	22,044,703	22,695,830
Contractual Services	4,791,529	4,159,998	5,458,090	6,155,549
Commodities	2,783,815	1,853,651	2,747,948	2,861,460
Grants	637,192	543,134	551,152	523,130
Other Charges	138,030	377,258	76,805	30,155
Capital Outlay	192,974	265,098	48,000	865,166
Debt Service	329,593	382,216	357,928	404,758
Transfer Charges	266,221	839,009	135,000	164,478
Cash Reserves	-	-	640,438	760,000
<b>Total General Fund</b>	<b>\$ 28,157,259</b>	<b>\$ 27,404,282</b>	<b>\$ 32,060,064</b>	<b>\$ 34,460,526</b>

# General Fund Expenditures by Division

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	812,789	844,191	840,425	890,200
Contractual Services	48,034	32,747	61,600	61,000
Commodities	7,697	3,917	7,300	7,750
Commodities - CIP	11,090	8,670	7,500	7,500
<b>General Government</b>	<b>879,610</b>	<b>889,525</b>	<b>916,825</b>	<b>966,450</b>
Personnel Services	-	-	-	158,341
Contractual Services	-	-	-	94,799
Commodities	-	-	-	5,535
Commodities - CIP	-	-	-	4,000
<b>Communications</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>262,675</b>
Personnel Services	299,178	353,200	354,760	353,270
Contractual Services	18,050	50,244	60,950	136,950
Commodities	1,977	2,955	10,250	10,250
Commodities - CIP	2,089	6,585	5,000	5,000
Capital Outlay	26,124	17,196	30,000	63,666
<b>Information Technology</b>	<b>347,418</b>	<b>430,180</b>	<b>460,960</b>	<b>569,136</b>
Personnel Services	588,002	663,364	870,400	917,900
Contractual Services	47,226	150,588	70,125	175,050
Commodities	4,182	2,572	10,100	10,100
Commodities - CIP	1,957	9,156	6,800	3,500
<b>Finance</b>	<b>641,367</b>	<b>825,680</b>	<b>957,425</b>	<b>1,106,550</b>
Personnel Services	168,546	199,407	180,700	187,000
Contractual Services	4,954	2,732	6,100	4,600
Commodities	1,284	2,972	3,000	3,000
Commodities - CIP	2,422	2,781	2,500	2,500
<b>Customer Service</b>	<b>177,206</b>	<b>207,892</b>	<b>192,300</b>	<b>197,100</b>
Personnel Services	183,574	203,124	197,950	206,475
Contractual Services	95,949	86,238	117,705	115,505
Commodities	2,882	2,019	2,450	2,450
Commodities - CIP	832	625	1,500	1,500
Transfers	-	1	-	-
<b>Airport Administration</b>	<b>283,237</b>	<b>292,007</b>	<b>319,605</b>	<b>325,930</b>
Personnel Services	608,227	619,115	626,170	681,300
Contractual Services	372,330	278,424	398,025	425,325
Commodities	140,883	120,245	147,000	148,300
Commodities - CIP	12,837	8,210	7,700	41,000
Debt Service	18,298	26,845	22,806	46,952
Other Charges	60	9,355	60	9,655
Capital Outlay	21,258	9,956	2,000	60,000
<b>Airport Operations</b>	<b>1,173,893</b>	<b>1,072,150</b>	<b>1,203,761</b>	<b>1,412,532</b>

# General Fund Expenditures by Division

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	337,158	362,963	353,610	369,350
Contractual Services	185,912	192,694	223,425	233,050
Commodities	11,640	10,080	13,775	14,700
Commodities - CIP	19,643	35,253	24,500	25,500
Debt Service	13,478	11,995	11,995	11,995
<b>Fire Administration</b>	<b>567,831</b>	<b>612,985</b>	<b>627,305</b>	<b>654,595</b>
Personnel Services	4,789,640	5,322,970	5,464,810	5,545,009
Contractual Services	179,231	161,257	171,300	183,300
Commodities	285,207	245,450	245,000	246,000
Commodities - CIP	52,042	46,443	33,000	34,000
<b>Fire Operations</b>	<b>5,306,120</b>	<b>5,776,120</b>	<b>5,914,110</b>	<b>6,008,309</b>
Personnel Services	803,355	836,148	946,700	962,600
Contractual Services	40,710	28,893	51,600	55,450
Commodities	28,416	17,590	37,700	32,000
Commodities - CIP	2,461	2,325	4,000	5,000
Capital Outlay	-	-	-	50,000
<b>Risk Reduction</b>	<b>874,942</b>	<b>884,956</b>	<b>1,040,000</b>	<b>1,105,050</b>
Personnel Services	94,639	131,808	176,097	219,730
Contractual Services	7,795	1,139	24,875	24,875
Commodities	2,446	283	2,900	2,600
Commodities - CIP	-	220	-	1,500
<b>Human Resources Administration</b>	<b>104,880</b>	<b>133,450</b>	<b>203,872</b>	<b>248,705</b>
Personnel Services	190,150	224,249	313,200	321,000
Contractual Services	48,031	21,670	71,700	66,700
Commodities	5,981	2,656	7,000	7,000
Commodities - CIP	-	6,714	2,500	3,500
Capital Outlay	-	-	-	80,000
<b>Human Resources Personnel</b>	<b>244,162</b>	<b>255,289</b>	<b>394,400</b>	<b>478,200</b>
Personnel Services	188,262	204,560	198,450	208,475
Contractual Services	4,467	2,735	10,050	9,310
Commodities	1,237	5,083	1,350	2,000
Commodities - CIP	-	126	500	500
<b>Public Works Administration</b>	<b>193,966</b>	<b>212,504</b>	<b>210,350</b>	<b>220,285</b>
Personnel Services	1,188,336	1,166,235	1,338,900	1,210,500
Contractual Services	83,529	49,862	91,575	91,925
Commodities	1,010,457	467,809	725,650	776,900
Commodities - CIP	107,201	72,475	75,000	75,000
Capital Outlay	-	1,799	-	-
Debt Service	108,522	89,421	106,935	69,959
<b>Street</b>	<b>2,498,045</b>	<b>1,847,601</b>	<b>2,338,060</b>	<b>2,224,284</b>

# General Fund Expenditures by Division

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	841,115	870,282	961,200	996,700
Contractual Services	36,897	26,709	63,445	64,700
Commodities	28,399	16,544	36,280	38,550
Commodities - CIP	16,225	24,267	28,700	29,000
Capital Outlay	-	27,640	-	16,500
<b>Engineering</b>	<b>922,636</b>	<b>965,442</b>	<b>1,089,625</b>	<b>1,145,450</b>
Personnel Services	377,036	415,245	487,500	550,800
Contractual Services	160,517	144,969	179,550	203,440
Commodities	51,202	35,847	61,175	65,550
Commodities - CIP	15,101	6,654	20,000	-
Debt Service	31,117	18,591	-	-
Capital Outlay	97,931	73,178	15,000	-
<b>Traffic</b>	<b>732,904</b>	<b>694,484</b>	<b>763,225</b>	<b>819,790</b>
Personnel Services	249,218	274,362	272,600	245,300
Contractual Services	4,374	3,327	11,250	4,000
Commodities	889	10,295	1,300	1,750
Commodities - CIP	-	-	2,500	1,500
<b>Park Administration</b>	<b>254,481</b>	<b>287,984</b>	<b>287,650</b>	<b>252,550</b>
Personnel Services	124,744	123,702	192,060	195,570
Contractual Services	31,405	25,467	63,550	60,800
Commodities	6,181	4,772	16,900	16,900
Commodities - CIP	513	-	3,500	3,500
<b>Douglass Center</b>	<b>162,843</b>	<b>153,941</b>	<b>276,010</b>	<b>276,770</b>
Personnel Services	1,686,765	1,656,627	2,048,291	2,224,980
Contractual Services	280,985	240,059	298,950	316,650
Commodities	316,508	201,643	374,400	366,400
Commodities - CIP	26,011	41,824	70,000	85,000
Debt Service	45,182	65,353	76,629	180,885
Capital Outlay	12,750	-	-	305,000
Transfers	-	503	-	-
<b>City Parks</b>	<b>2,368,201</b>	<b>2,206,009</b>	<b>2,868,270</b>	<b>3,478,915</b>
Personnel Services	485,981	1,096	525,000	525,000
Contractual Services	133,061	74,763	154,550	161,250
Commodities	108,635	6,989	152,350	159,100
Commodities - CIP	6,124	10,455	7,500	18,000
Capital Outlay	-	-	-	120,000
<b>Waterparks</b>	<b>733,801</b>	<b>93,303</b>	<b>839,400</b>	<b>983,350</b>

# General Fund Expenditures by Division

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	720,221	786,796	823,200	851,200
Contractual Services	227,077	215,902	233,750	239,500
Commodities	175,768	166,288	178,250	180,000
Commodities - CIP	11,170	6,423	9,500	21,500
Capital Outlay	34,464	-	-	-
Debt Service	-	-	-	5,774
<b>Sunset Zoo</b>	<b>1,168,700</b>	<b>1,175,409</b>	<b>1,244,700</b>	<b>1,297,974</b>
Personnel Services	546	-	1,000	1,000
Contractual Services	19,528	9,564	23,000	22,000
Commodities	7,554	4,010	11,250	12,500
<b>Blue Earth Plaza</b>	<b>27,628</b>	<b>13,574</b>	<b>35,250</b>	<b>35,500</b>
Personnel Services	-	-	104,720	137,220
Contractual Services	-	-	114,000	114,000
Commodities	-	-	13,650	14,050
Commodities - CIP	-	-	5,000	5,000
<b>Anthony Recreation Center</b>	<b>-</b>	<b>-</b>	<b>237,370</b>	<b>270,270</b>
Personnel Services	-	-	76,700	137,220
Contractual Services	-	-	85,450	114,000
Commodities	-	-	10,225	14,050
Commodities - CIP	-	-	5,000	5,000
<b>Eisenhower Recreation Center</b>	<b>-</b>	<b>-</b>	<b>177,375</b>	<b>270,270</b>
Personnel Services	640,462	679,072	730,800	742,200
Contractual Services	84,991	31,276	86,650	76,250
Commodities	23,996	14,766	28,000	25,950
Commodities - CIP	7,703	12,911	5,000	6,000
Other Charges	394	645	500	500
Capital Outlay	-	-	-	28,000
Debt Service	-	-	-	12,704
<b>Recreation Administration</b>	<b>757,546</b>	<b>738,670</b>	<b>850,950</b>	<b>891,604</b>
Contractual Services	10,814	7,009	13,700	14,000
Commodities	3,269	1,732	3,500	3,700
Commodities - CIP	-	-	1,000	1,000
<b>Pavilion</b>	<b>14,083</b>	<b>8,741</b>	<b>18,200</b>	<b>18,700</b>
Personnel Services	6,308	1,379	6,500	6,500
Contractual Services	12,652	8,959	16,150	16,400
Commodities	237	557	2,000	2,100
Commodities - CIP	-	-	500	500
<b>Depot</b>	<b>19,197</b>	<b>10,895</b>	<b>25,150</b>	<b>25,500</b>
Personnel Services	476,004	96,445	500,000	375,000
Contractual Services	292,965	55,974	344,500	294,500
<b>Programs</b>	<b>768,969</b>	<b>152,419</b>	<b>844,500</b>	<b>669,500</b>

# General Fund Expenditures by Division

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	156,414	161,975	240,520	285,050
Contractual Services	171,855	145,176	190,450	189,450
Commodities	19,834	24,292	24,000	25,000
Commodities - CIP	2,411	23,041	5,000	7,500
Capital Outlay	-	-	-	116,000
Debt Service	-	-	-	9,239
<b>Building Services</b>	<b>350,514</b>	<b>354,484</b>	<b>459,970</b>	<b>632,239</b>
Personnel Services	606,517	569,022	615,600	642,500
Contractual Services	396,996	273,822	360,800	365,800
Commodities	67,269	28,208	93,375	88,925
Commodities - CIP	11,783	17,898	6,000	6,000
Capital Outlay	312	-	1,000	1,000
<b>Discovery Center</b>	<b>1,082,877</b>	<b>888,950</b>	<b>1,076,775</b>	<b>1,104,225</b>
Personnel Services	447,029	399,546	482,200	473,500
Contractual Services	65,278	64,271	78,950	96,600
Commodities	94,608	54,980	68,500	63,475
Commodities - CIP	2,159	3,879	2,000	2,000
Other Charges	98	-	-	-
<b>Animal Services</b>	<b>609,172</b>	<b>522,676</b>	<b>631,650</b>	<b>635,575</b>
Personnel Services	553,916	565,098	636,600	664,000
Contractual Services	32,083	41,678	51,350	48,020
Commodities	4,646	1,434	6,650	4,950
Commodities - CIP	4,949	6,259	6,000	6,000
Capital Outlay	100	-	-	25,000
<b>Community Development</b>	<b>595,694</b>	<b>614,469</b>	<b>700,600</b>	<b>747,970</b>
Personnel Services	312,496	373,974	364,100	411,200
Contractual Services	68,036	65,118	74,250	74,750
Commodities	6,302	4,607	10,375	10,575
Commodities - CIP	1,943	5,325	4,500	4,500
<b>Legal Services</b>	<b>388,777</b>	<b>449,024</b>	<b>453,225</b>	<b>501,025</b>
Personnel Services	685,837	700,624	726,240	692,640
Contractual Services	190,764	148,483	182,700	185,600
Commodities	10,316	10,243	13,250	13,850
Commodities - CIP	9,358	9,155	13,600	15,000
Capital Outlay	35	44,986	-	-
<b>Municipal Court</b>	<b>896,310</b>	<b>913,491</b>	<b>935,790</b>	<b>907,090</b>

# General Fund Expenditures by Division

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	395,440	177,339	387,700	307,100
Contractual Services	1,409,436	1,497,411	1,425,515	1,816,000
Commodities	6,676	10,957	9,243	8,500
Commodities - CIP	19,213	4,182	54,000	50,000
Capital Outlay	-	90,343	-	-
Debt Service	112,996	170,011	139,563	67,250
Other Charges	137,478	367,258	716,683	780,000
Transfers	120,553	700,056	-	29,478
<b>General Services</b>	<b>2,201,792</b>	<b>3,017,557</b>	<b>2,732,704</b>	<b>3,058,328</b>
Grants	637,192	543,134	551,152	523,130
Transfers	145,668	138,450	135,000	135,000
<b>Outside Services</b>	<b>782,860</b>	<b>681,584</b>	<b>686,152</b>	<b>658,130</b>
Contractual Services	25,597	20,838	46,550	-
<b>Municipal Parking Lots</b>	<b>25,597</b>	<b>20,838</b>	<b>46,550</b>	<b>-</b>
<b>TOTAL</b>	<b>28,157,259</b>	<b>27,404,283</b>	<b>32,060,064</b>	<b>34,460,526</b>

# General Fund Expenditures by Category

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>Personnel Services</b>				
General Government	812,789	844,191	840,425	890,200
Communications	-	-	-	158,341
Finance	588,002	663,364	870,400	917,900
Information Technology	299,178	353,200	354,760	353,270
Customer Service	168,546	199,407	180,700	187,000
Airport Administration	183,574	203,124	197,950	206,475
Airport Operation	608,227	619,115	626,170	681,300
Fire Administration	337,158	362,963	353,610	369,350
Fire Operations	4,789,640	5,322,970	5,464,810	5,545,009
Risk Reduction	803,355	836,148	946,700	962,600
Human Resources Administration	94,639	131,808	176,097	219,730
Human Resources Personnel	190,150	224,249	313,200	321,000
Public Works Administration	188,262	204,560	198,450	208,475
Street	1,188,336	1,166,235	1,338,900	1,210,500
Engineering	841,115	870,282	961,200	996,700
Traffic	377,036	415,245	487,500	550,800
Parks Administration	249,218	274,362	272,600	245,300
Douglass Center	124,744	123,702	192,060	195,570
City Parks	1,686,765	1,656,627	2,048,291	2,224,980
Waterparks	485,981	1,096	525,000	525,000
Sunset Zoo	720,221	786,796	823,200	851,200
Blue Earth Plaza	546	-	1,000	1,000
Anthony Recreation Center	-	-	104,720	137,220
Eisenhower Recreation Center	-	-	76,700	137,220
Recreation Administration	640,462	679,072	730,800	742,200
Depot	6,308	1,379	6,500	6,500
Programs	476,004	96,445	500,000	375,000
Building Services	156,414	161,975	240,520	285,050
Discovery Center	606,517	569,022	615,600	642,500
Animal Services	447,029	399,546	482,200	473,500
Community Development	553,916	565,098	636,600	664,000
Legal Services	312,496	373,974	364,100	411,200
Municipal Court	685,837	700,624	726,240	692,640
General Services	395,440	177,339	387,700	307,100
<b>Personnel Services Total</b>	<b>19,017,905</b>	<b>18,983,918</b>	<b>22,044,703</b>	<b>22,695,830</b>

# General Fund Expenditures by Category

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>Contractual Services</b>				
General Government	48,034	32,747	61,600	61,000
Communications	-	-	-	94,799
Finance	47,226	150,588	70,125	175,050
Information Technology	18,050	50,244	60,950	136,950
Customer Service	4,954	2,732	6,100	4,600
Airport Administration	95,949	86,238	117,705	115,505
Airport Operation	372,330	278,424	398,025	425,325
Fire Administration	185,912	192,694	223,425	233,050
Fire Operations	179,231	161,257	171,300	183,300
Risk Reduction	40,710	28,893	51,600	55,450
Human Resources Administration	7,795	1,139	24,875	24,875
Human Resources Personnel	48,031	21,670	71,700	66,700
Public Works Administration	4,467	2,735	10,050	9,310
Street	83,529	49,862	91,575	91,925
Engineering	36,897	26,709	63,445	64,700
Traffic	160,517	144,969	179,550	203,440
Parks Administration	4,374	3,327	11,250	4,000
Douglass Center	31,405	25,467	63,550	60,800
City Parks	280,985	240,059	298,950	316,650
Waterparks	133,061	74,763	154,550	161,250
Sunset Zoo	227,077	215,902	233,750	239,500
Blue Earth Plaza	19,528	9,564	23,000	22,000
Anthony Recreation Center	-	-	114,000	114,000
Eisenhower Recreation Center	-	-	85,450	114,000
Recreation Administration	84,991	31,276	86,650	76,250
Pavilion	10,814	7,009	13,700	14,000
Depot	12,652	8,959	16,150	16,400
Programs	292,965	55,974	344,500	294,500
Building Services	171,855	145,176	190,450	189,450
Discovery Center	396,996	273,822	360,800	365,800
Animal Services	65,278	64,271	78,950	96,600
Community Development	32,083	41,678	51,350	48,020
Legal Services	68,036	65,118	74,250	74,750
Municipal Court	190,764	148,483	182,700	185,600
General Services	1,409,436	1,497,411	1,425,515	1,816,000
Municipal Parking Lot	25,597	20,838	46,550	-
<b>Contractual Services Total</b>	<b>4,791,529</b>	<b>4,159,998</b>	<b>5,458,090</b>	<b>6,155,549</b>

# General Fund Expenditures by Category

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>Commodities</b>				
General Government	7,697	3,917	7,300	7,750
Communications	-	-	-	5,535
Finance	4,182	2,572	10,100	10,100
Information Technology	1,977	2,955	10,250	10,250
Customer Service	1,284	2,972	3,000	3,000
Airport Administration	2,882	2,019	2,450	2,450
Airport Operation	140,883	120,245	147,000	148,300
Fire Administration	11,640	10,080	13,775	14,700
Fire Operations	285,207	245,450	245,000	246,000
Risk Reduction	28,416	17,590	37,700	32,000
Human Resources Administration	2,446	283	2,900	2,600
Human Resources Personnel	5,981	2,656	7,000	7,000
Public Works Administration	1,237	5,083	1,350	2,000
Street	1,010,457	467,809	725,650	776,900
Engineering	28,399	16,544	36,280	38,550
Traffic	51,202	35,847	61,175	65,550
Parks Administration	889	10,295	1,300	1,750
Douglass Center	6,181	4,772	16,900	16,900
City Parks	316,508	201,643	374,400	366,400
Waterparks	108,635	6,989	152,350	159,100
Sunset Zoo	175,768	166,288	178,250	180,000
Blue Earth Plaza	7,554	4,010	11,250	12,500
Anthony Recreation Center	-	-	13,650	14,050
Eisenhower Recreation Center	-	-	10,225	14,050
Recreation Administration	23,996	14,766	28,000	25,950
Pavilion	3,269	1,732	3,500	3,700
Depot	237	557	2,000	2,100
Building Services	19,834	24,292	24,000	25,000
Discovery Center	67,269	28,208	93,375	88,925
Animal Services	94,608	54,980	68,500	63,475
Community Development	4,646	1,434	6,650	4,950
Legal Services	6,302	4,607	10,375	10,575
Municipal Court	10,316	10,243	13,250	13,850
General Services	6,676	10,957	9,243	8,500
<b>Commodities Total</b>	<b>2,436,578</b>	<b>1,481,795</b>	<b>2,328,148</b>	<b>2,384,460</b>

# General Fund Expenditures by Category

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>Commodities - CIP</b>				
General Government	11,090	8,670	7,500	7,500
Communications	-	-	-	4,000
Finance	1,957	9,156	6,800	3,500
Information Technology	2,089	6,585	5,000	5,000
Customer Service	2,422	2,781	2,500	2,500
Airport Administration	832	625	1,500	1,500
Airport Operation	12,837	8,210	7,700	41,000
Fire Administration	19,643	35,253	24,500	25,500
Fire Operations	52,042	46,443	33,000	34,000
Risk Reduction	2,461	2,325	4,000	5,000
Human Resources Administration	-	220	-	1,500
Human Resources Personnel	-	6,714	2,500	3,500
Public Works Administration	-	126	500	500
Street	107,201	72,475	75,000	75,000
Engineering	16,225	24,267	28,700	29,000
Traffic	15,101	6,654	20,000	-
Parks Administration	-	-	2,500	1,500
Douglass Center	513	-	3,500	3,500
City Parks	26,011	41,824	70,000	85,000
Waterparks	6,124	10,455	7,500	18,000
Sunset Zoo	11,170	6,423	9,500	21,500
Anthony Recreation Center	-	-	5,000	5,000
Eisenhower Recreation Center	-	-	5,000	5,000
Recreation Administration	7,703	12,911	5,000	6,000
Pavilion	-	-	1,000	1,000
Depot	-	-	500	500
Building Services	2,411	23,041	5,000	7,500
Discovery Center	11,783	17,898	6,000	6,000
Animal Services	2,159	3,879	2,000	2,000
Community Development	4,949	6,259	6,000	6,000
Legal Services	1,943	5,325	4,500	4,500
Municipal Court	9,358	9,155	13,600	15,000
General Services	19,213	4,182	54,000	50,000
<b>Commodities - CIP Total</b>	<b>347,237</b>	<b>371,856</b>	<b>419,800</b>	<b>477,000</b>

# General Fund Expenditures by Category

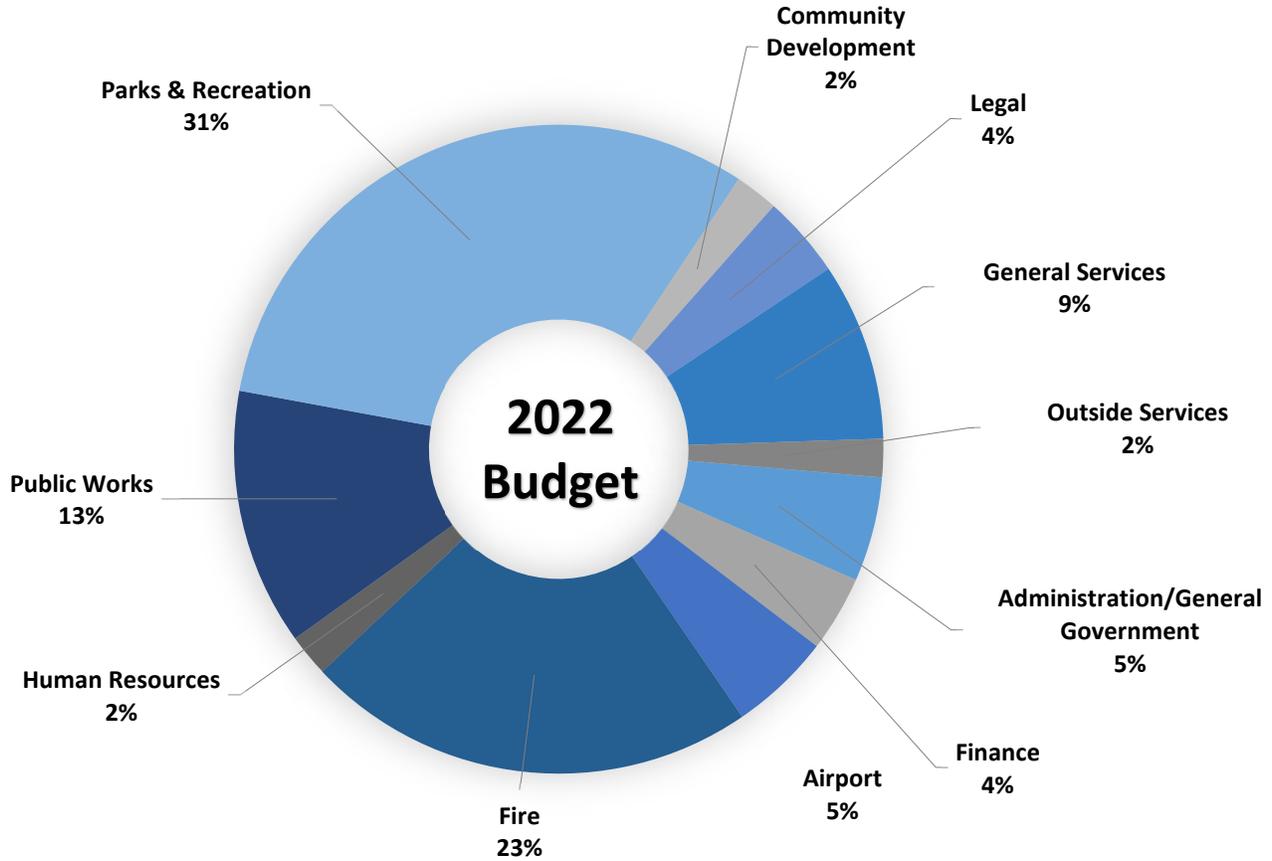
	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>Debt Service</b>				
Airport Operation	18,298	26,845	22,806	46,952
Fire Administration	13,478	11,995	11,995	11,995
Street	108,522	89,421	106,935	69,959
Traffic	31,117	18,591	-	-
City Parks	45,182	65,353	76,629	180,885
Sunset Zoo	-	-	-	5,774
Recreation Administration	-	-	-	12,704
Building Services	-	-	-	9,239
General Services	112,996	170,011	139,563	67,250
<b>Debt Service Total</b>	<b>329,593</b>	<b>382,216</b>	<b>357,928</b>	<b>404,758</b>
<b>Grants</b>				
Outside Services	637,192	543,134	551,152	523,130
<b>Grants Total</b>	<b>637,192</b>	<b>543,134</b>	<b>551,152</b>	<b>523,130</b>
<b>Other Charges</b>				
Airport Operation	60	9,355	60	9,655
Recreation Administration	394	645	500	500
Animal Services	98	-	-	-
General Services	137,478	367,258	716,683	780,000
<b>Other Charges Total</b>	<b>138,030</b>	<b>377,258</b>	<b>717,243</b>	<b>790,155</b>
<b>Capital Outlay</b>				
Information Technology	26,124	17,196	30,000	63,666
Airport Operation	21,258	9,956	2,000	60,000
Fire Operations	-	-	-	-
Risk Reduction	-	-	-	50,000
Human Resources Personnel	-	-	-	80,000
Street	-	1,799	-	-
Engineering	-	27,640	-	16,500
Traffic	97,931	73,178	15,000	-
City Parks	12,750	-	-	305,000
Waterparks	-	-	-	120,000
Sunset Zoo	34,464	-	-	-
Recreation Administration	-	-	-	28,000
Building Services	-	-	-	116,000
Discovery Center	312	-	1,000	1,000
Animal Services	-	-	-	-
Community Development	100	-	-	25,000
Municipal Court	35	44,986	-	-
General Services	-	90,343	-	-
<b>Capital Outlay Total</b>	<b>192,974</b>	<b>265,098</b>	<b>48,000</b>	<b>865,166</b>

# General Fund Expenditures by Category

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>Transfers</b>				
Airport Administration	-	1	-	-
City Parks	-	503	-	-
General Services	120,553	700,056	-	29,478
Outside Services	145,668	138,450	135,000	135,000
<b>Transfers Total</b>	<b>266,221</b>	<b>839,010</b>	<b>135,000</b>	<b>164,478</b>
<b>TOTAL</b>	<b>28,157,259</b>	<b>27,404,283</b>	<b>32,060,064</b>	<b>34,460,526</b>

# GENERAL FUND

## EXPENDITURES BY DEPARTMENT



Departments	2022 Budget
Administration/General Government	\$ 1,798,261
Finance	\$ 1,303,650
Airport	\$ 1,738,462
Fire	\$ 7,767,954
Human Resources	\$ 726,905
Public Works	\$ 4,409,809
Parks & Recreation	\$ 10,842,942
Community Development	\$ 747,970
Legal	\$ 1,408,115
General Services	\$ 3,058,328
Outside Services	\$ 658,130
Municipal Parking Lots	\$ -
<b>Total 2021 General Fund</b>	<b>\$ 34,460,526</b>

# General Fund Expenditures by Department

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
General Government	879,610	889,525	916,825	966,450
Communications	-	-	-	262,675
Information Technology	347,418	430,180	460,960	569,136
<b>General Government</b>	<b>1,227,028</b>	<b>1,319,705</b>	<b>1,377,785</b>	<b>1,798,261</b>
Finance	641,367	825,680	957,425	1,106,550
Customer Service	177,206	207,892	192,300	197,100
<b>Finance Department</b>	<b>818,573</b>	<b>1,033,572</b>	<b>1,149,725</b>	<b>1,303,650</b>
Airport Administration	283,237	292,006	319,605	325,930
Airport Operation	1,173,893	1,072,150	1,203,761	1,412,532
<b>Airport Department</b>	<b>1,457,130</b>	<b>1,364,156</b>	<b>1,523,366</b>	<b>1,738,462</b>
Fire Administration	567,831	612,985	627,305	654,595
Fire Operations	5,306,120	5,776,120	5,914,110	6,008,309
Risk Reduction	874,942	884,956	1,040,000	1,105,050
<b>Fire Department</b>	<b>6,748,893</b>	<b>7,274,061</b>	<b>7,581,415</b>	<b>7,767,954</b>
Human Resources Administration	104,880	133,450	203,872	248,705
Human Resources Personnel	244,162	255,289	394,400	478,200
<b>Human Resources Department</b>	<b>349,042</b>	<b>388,739</b>	<b>598,272</b>	<b>726,905</b>
Public Works Administration	193,966	212,504	210,350	220,285
Street	2,498,045	1,847,601	2,338,060	2,224,284
Engineering	922,636	965,442	1,089,625	1,145,450
Traffic	732,904	694,484	763,225	819,790
<b>Public Works Department</b>	<b>4,347,551</b>	<b>3,720,031</b>	<b>4,401,260</b>	<b>4,409,809</b>
Parks Administration	254,481	287,984	287,650	252,550
Douglass Center	162,843	153,941	276,010	276,770
City Parks	2,368,201	2,206,009	2,868,270	3,478,915
Waterparks	733,801	93,303	839,400	983,350
Sunset Zoo	1,168,700	1,175,409	1,244,700	1,297,974
Blue Earth Plaza	27,628	13,574	35,250	35,500
Anthony Recreation Center	-	-	237,370	270,270
Eisenhower Recreation Center	-	-	177,375	270,270
Recreation Administration	757,546	738,670	850,950	891,604
Pavilion	14,083	8,741	18,200	18,700
Depot	19,197	10,895	25,150	25,500
Programs	768,969	152,419	844,500	669,500
Building Services	350,514	354,484	459,970	632,239
Discovery Center	1,082,877	888,950	1,076,775	1,104,225
Animal Services	609,172	522,676	631,650	635,575
<b>Parks &amp; Recreation Department</b>	<b>8,318,012</b>	<b>6,607,055</b>	<b>9,873,220</b>	<b>10,842,942</b>
<b>Community Development</b>	<b>595,694</b>	<b>614,469</b>	<b>700,600</b>	<b>747,970</b>
Legal Services	388,777	449,024	453,225	501,025
Municipal Court	896,310	913,491	935,790	907,090
<b>Legal Department</b>	<b>1,285,087</b>	<b>1,362,515</b>	<b>1,389,015</b>	<b>1,408,115</b>
<b>General Services</b>	<b>2,201,792</b>	<b>3,017,557</b>	<b>2,732,704</b>	<b>3,058,328</b>
<b>Outside Services</b>	<b>782,860</b>	<b>681,584</b>	<b>686,152</b>	<b>658,130</b>

# General Fund Expenditures by Department

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Municipal Parking Lot	25,597	20,838	46,550	-
<b>TOTAL</b>	<b>28,157,259</b>	<b>27,404,283</b>	<b>32,060,064</b>	<b>34,460,526</b>

# General Fund Revenue Detail

		2019	2020	2021	2022
		Actual	Budget	Budget	Budget
<b>BEGINNING FUND BALANCE</b>					
300.00-00	Beginning Fund Balance	3,120,684	3,116,943	3,116,943	6,625,771
		<b>3,120,684</b>	<b>3,116,943</b>	<b>3,116,943</b>	<b>6,625,771</b>
<b>TAXES</b>					
311.10-00	Ad Valorem	3,714,325	3,946,331	3,946,331	4,846,331
311.30-00	Special Assessments	14,314	20,000	19,000	19,000
311.40-00	Delinquent / Ad Valorem	29,997	28,000	28,000	28,000
311.50-00	Motor Vehicle Tax	256,853	235,000	306,857	306,857
311.56-00	Health Department Taxes	7	-	-	-
311.70-20	Property Taxes	23,877	-	-	-
311.80-00	Special Liquor Tax	490,660	480,000	456,000	456,000
318.10-10	City Sales Tax	5,289,431	5,300,000	4,887,845	4,887,845
318.10-20	Riley County Sales Tax	2,621,822	2,650,000	2,650,000	2,650,000
318.10-30	Pottawatomie County Sales Tax	293,483	285,000	285,000	285,000
318.15-10	City Use Tax	613,794	570,000	523,250	600,000
318.15-20	Riley County Use Tax	359,754	330,000	330,000	330,000
318.15-30	Pottawatomie County Use Tax	39,775	35,000	35,000	40,000
318.60-10	Electric & Gas Franchise Fee	2,442,963	2,500,000	2,344,000	2,344,000
318.60-20	Telecommunications Franchise Fee	31,563	45,000	45,000	45,000
318.60-30	Cable Franchise Fee	516,892	575,000	575,000	575,000
		<b>16,739,511</b>	<b>16,999,331</b>	<b>16,431,283</b>	<b>17,413,033</b>
<b>LICENSES &amp; PERMITS</b>					
321.10-01	Liquor License	24,750	25,000	25,000	25,000
321.10-02	Cereal Malt License	2,275	2,300	2,300	2,300
321.25-00	Sidewalk / Plaza License	250	400	400	400
321.30-00	Master / Journeyman License	9,915	13,000	13,000	13,000
321.31-00	Occupational License	17,575	8,200	8,200	8,200
321.40-00	Mobile Home Permit	16,265	17,000	17,000	17,000
321.60-00	Contractor Permit	51,960	61,000	54,655	54,655
322.06-00	Building Permit Fees	401,177	425,000	398,795	398,795
322.11-00	Planning Fees	12,965	21,200	21,200	21,200
322.13-00	Non-Business / Misc Fees	10,166	21,500	21,500	21,500
322.14-00	Mechanical Permit	4,289	4,000	4,000	4,000
322.15-00	Electrical Permit	1,870	3,000	3,000	3,000
322.17-00	Mobile Home Permit	345	200	200	200
322.18-00	Plumbing Permit	4,605	5,000	5,000	5,000
322.19-00	Parking Permit	6,825	9,000	9,000	9,000
322.20-00	Alarm Permit	2,250	5,000	5,000	5,000
322.21-00	Curb Cut Permit	45	-	-	-
322.22-00	Code Variances	560	200	200	200
322.25-00	Reinspection Fees	300	-	-	-
		<b>568,387</b>	<b>621,000</b>	<b>588,450</b>	<b>588,450</b>

# General Fund Revenue Detail

	2019 Actual	2020 Budget	2021 Budget	2022 Budget
<b>SERVICES &amp; SALES</b>				
332.00-00 Grant	99,733	-	-	-
343.00-00 Administrative Fees	476,757	300,000	300,000	300,000
347.10-02 Lot Sales / Sunrise	30,150	32,000	32,000	32,000
347.20-01 Services / Sunset	14,250	13,000	13,000	13,000
347.20-02 Services / Sunrise	42,950	36,000	36,000	36,000
347.30-00 Cemetery Transfer Fees	75	50	50	50
	<b>663,915</b>	<b>381,050</b>	<b>381,050</b>	<b>381,050</b>
<b>FINES</b>				
351.00-00 Fines	706,936	711,000	711,000	650,000
351.10-00 Court Fines Before Conversion	257	-	-	-
351.15-00 Dom. Violence City Share	-	-	-	-
351.25-00 Attorney Fees	10,503	11,500	11,500	10,000
351.99-00 Misc Revenue Court	27,014	33,500	33,500	30,000
351.99-02 Expungement Fees	1,932	1,000	1,000	1,000
351.99-03 Collection Fees	1,865	600	600	1,000
352.00-00 Court Costs	239,455	282,000	214,670	200,000
352.10-00 Victim Witness Fee	14,433	18,000	18,000	12,000
352.12-00 Technology Fee*	52,108	44,000	44,000	40,000
355.10-00 Parking Fines	162,693	168,000	168,000	-
355.15-00 Traffic Violations	61,865	77,000	77,000	70,000
	<b>1,279,060</b>	<b>1,346,600</b>	<b>1,279,270</b>	<b>1,014,000</b>
* Annual Technology fee approved by Charter Ordinance No. 53 to offset cost of municipal court software maintenance agreements.				
<b>CONTRIBUTIONS &amp; OTHER REVENUE</b>				
361.10-00 Mall Land Rent	138,770	185,000	160,645	160,645
362.01-00 Investment Interest	138,810	100,000	100,000	100,000
371.10-00 Copying	-	100	100	100
371.11-00 Postage	90,000	90,000	90,000	90,000
371.12-00 Reimbursement of Exp / Other	32,847	33,000	33,000	33,000
371.13-00 Damages to City Property	2,315	300	300	300
372.00-00 Contributions & Other / Misc	246,142	25,000	25,000	25,000
373.00-00 Cash Long / Short	(134)	-	-	-
376.00-00 Donations	0	-	-	-
379.00-00 Cancel PY Encumbrance	1,200	-	-	-
	<b>649,951</b>	<b>433,400</b>	<b>409,045</b>	<b>409,045</b>
<b>RISK MANAGEMENT</b>				
380.88-50 Property	5,187	-	-	-
389.88-90 Damages	11,157	25,000	25,000	25,000
	<b>16,344</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>

# General Fund Revenue Detail

		2019	2020	2021	2022
		Actual	Budget	Budget	Budget
<b>TRANSFERS</b>					
391.11-00	Fee in Lieu of Tax	919,675	900,000	1,143,903	900,000
391.12-00	Administration Fee	1,482,585	1,600,000	1,843,903	1,660,470
391.13-00	Sales Tax Transfer	2,221,400	2,200,000	2,090,000	2,200,000
391.15-00	Franchise Fee	834,675	850,000	1,093,903	850,000
391.17-00	Transfer from Special Rev	100,000	200,000	697,085	200,000
391.22-00	Transfer from Trust Agency	-	-	-	-
394.10-00	Proceeds from Loans / Principal	7,714	-	-	-
		<b>5,566,049</b>	<b>5,750,000</b>	<b>6,868,794</b>	<b>5,810,470</b>
<b>AIRPORT</b>					
<b>SERVICES &amp; SALES</b>					
318.10-10	City Sales Tax	8,779	6,100	6,100	6,600
318.10-20	County Sales Tax	2,699	2,000	2,000	2,000
346.10-01	Airline Landing Fees	52,842	45,000	45,000	37,000
346.10-10	Charters Landing Fees	12,108	10,000	10,000	10,000
346.20-01	Fuel Flowage	72,390	73,000	73,000	60,000
346.20-02	Airport Tie-Down	175	-	-	-
346.20-03	Other Fees / Miscellaneous	7,458	13,900	13,900	7,500
346.20-05	Rental Car Fees	251,117	230,000	230,000	132,000
346.20-07	De-Icing Services	60,905	20,000	20,000	47,000
346.20-08	Advertising	6,924	4,800	4,800	2,400
		<b>475,396</b>	<b>404,800</b>	<b>404,800</b>	<b>304,500</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
361.20-10	Hangar Rent	72,305	72,200	72,200	73,200
361.20-15	Clearspan Hangar Rent	16,370	16,700	16,700	16,700
361.20-20	Office Rent	43,616	44,800	44,800	46,200
361.20-30	Stone Hangar Rent	16,354	16,500	16,500	16,500
361.20-40	Common Area	100	-	-	-
361.20-60	Land Leases	2,327	2,460	2,460	2,460
361.20-70	Equipment Rent	17,350	10,000	10,000	10,000
363.10-00	Farm Income	32,056	39,450	39,450	34,402
372.00-00	Contributions & other Revenue	6,243	3,000	3,000	3,000
		<b>206,720</b>	<b>205,110</b>	<b>205,110</b>	<b>202,462</b>
<b>TOTAL AIRPORT REVENUE</b>		<b>\$ 682,116</b>	<b>\$ 609,910</b>	<b>\$ 609,910</b>	<b>\$ 506,962</b>
<b>FIRE</b>					
<b>SERVICES &amp; SALES</b>					
331.10-40	Student Fire Fighters	12,465	13,000	13,000	11,000
341.20-10	False Alarm - Fire	2,250	600	600	600
341.20-20	False Alarm - Intrusion	4,400	6,500	6,500	7,500
341.20-30	False Alarm - Combination	-	100	100	100
372.00-00	Miscellaneous Contributions	17,093	10,000	10,000	10,000
		<b>36,207</b>	<b>30,200</b>	<b>30,200</b>	<b>29,200</b>

# General Fund Revenue Detail

	2019 Actual	2020 Budget	2021 Budget	2022 Budget
<b>DOUGLASS CENTER</b>				
<b>SERVICES &amp; SALES</b>				
347.38-02 Misc. Programs	6,265	10,000	10,000	10,000
347.38-05 Facilities	910	2,000	2,000	2,500
347.38-09 Fitness Memberships	-	750	750	1,500
347.38-32 Dance	-	500	500	500
347.38-90 Tutoring	462	-	-	-
376.00-00 Contributions & Other Revenue	355	750	750	750
	<b>7,992</b>	<b>14,000</b>	<b>14,000</b>	<b>15,250</b>
<b>POOLS</b>				
<b>SERVICES &amp; SALES</b>				
342.10-01 Pool Season Pass Sales	144,808	137,500	137,500	145,000
342.10-02 Pool Daily Admissions	224,796	233,000	233,000	225,000
342.10-04 Pool Parties	8,873	12,500	12,500	9,000
342.10-05 Pool Concessions	9,766	10,000	10,000	10,000
342.10-10 Swim Lessons / CiCo Pool	31,934	28,500	28,500	32,000
342.10-11 Swim Lessons / Northview	10,294	9,000	9,000	10,000
342.10-12 Swim Lessons / City Pool	23,387	12,500	12,500	23,000
342.10-13 Adult Swim Programs	22,847	21,500	21,500	22,500
342.10-14 Youth Programs	1,400	-	-	1,500
342.38-62 Program Revenue	-	250	250	250
372.00-00 Contributions & Other Revenue	3,285	1,000	1,000	2,500
	<b>481,390</b>	<b>465,750</b>	<b>465,750</b>	<b>480,750</b>
<b>RECREATION CENTERS</b>				
<b>SERVICES &amp; SALES - ANTHONY RECREATION</b>				
347.38-02 Miscellaneous Programs	-	-	-	23,000
347.38-05 Facilities	-	-	-	47,250
376.00-00 Contributions & Other Revenue	-	-	-	5,000
	-	-	-	<b>75,250</b>
<b>SERVICES &amp; SALES - EISENHOWER RECREATION</b>				
347.38-02 Miscellaneous Programs	-	-	-	23,000
347.38-05 Facilities	-	-	-	47,250
376.00-00 Contributions & Other Revenue	-	-	-	5,000
	-	-	-	<b>75,250</b>
<b>DEPOT &amp; PAVILION</b>				
<b>SERVICES &amp; SALES</b>				
347.40-00 Depot Fees	31,503	16,000	16,000	20,000
347.50-51 Blue Earth Plaza Rental	8,300	3,000	3,000	3,000
347.70-00 Pavilion Fees	6,948	7,500	7,500	7,500
	<b>46,750</b>	<b>26,500</b>	<b>26,500</b>	<b>30,500</b>

# General Fund Revenue Detail

		2019	2020	2021	2022
		Actual	Budget	Budget	Budget
<b>RECREATION</b>					
<b>SERVICES &amp; SALES</b>					
347.38-01	Discount Tickets	-	-	-	-
347.38-02	New / Misc Programs	5,650	12,500	12,500	12,500
347.38-04	Shelter Rental	12,605	12,500	12,500	12,500
347.38-05	Facility Rental	40,784	60,000	40,000	45,000
347.38-06	Ice Rink *	87,582	85,000	85,000	85,000
347.38-07	Tennis	1,863	2,500	2,500	2,500
347.38-10	Adult Basketball	7,230	9,000	9,000	9,000
347.38-11	Adult Softball	37,415	40,500	40,500	-
347.38-12	Twin Oaks	25,370	25,000	25,000	25,000
347.38-13	Adult Volleyball	29,650	27,500	27,500	30,000
347.38-14	Adult Soccer	3,750	4,000	4,000	-
347.38-15	Pickleball	-	3,250	3,250	3,250
347.38-16	Dodgeball	-	1,000	1,000	-
347.38-18	Adult Kickball	1,440	1,500	1,500	-
347.38-20	Adult Crafts	3,885	-	-	-
347.38-23	Seniors	20,078	26,000	26,000	20,000
347.38-24	Special Populations	26,476	30,000	30,000	26,500
347.38-25	Special Bookings	-	3,000	3,000	25,000
347.38-26	Arts in the Park	500	-	-	-
347.38-30	Arts and Pottery	6,882	12,000	8,000	6,500
347.38-31	Early Childhood Classes	330	3,000	3,000	-
347.38-32	Dance	13,163	12,500	12,500	13,250
347.38-33	Children's Theatre	18,730	25,000	25,000	12,500
347.38-35	Day Camp	180,968	165,000	165,000	180,000
347.38-36	Special Events	17,776	5,000	5,000	17,500

# General Fund Revenue Detail

		2019	2020	2021	2022
		Actual	Budget	Budget	Budget
347.38-37	Home School PE	2,800	2,000	2,000	-
347.38-38	Soccer	8,655	-	-	-
347.38-39	Micro Soccer	7,902	8,000	8,000	-
347.38-40	Youth Soccer	23,000	15,000	15,000	-
347.38-41	Wildcat Soccer	-	-	-	-
347.38-42	Youth Soccer Camp	990	4,000	4,000	-
347.38-43	Youth Baseball	19,250	22,500	20,000	20,000
347.38-44	Wildcat Baseball	18,780	23,000	20,000	-
347.38-45	Youth Softball	13,816	11,000	11,000	12,500
347.38-47	Summer Optimist	4,986	5,500	5,500	5,500
347.38-48	Youth Basketball	24,662	17,500	17,500	24,500
347.38-49	Wildcat Basketball	4,956	10,000	10,000	-
347.38-51	Basketball Camp	-	2,500	2,500	3,000
347.38-52	Youth Volleyball	5,900	8,000	8,000	6,000
347.38-53	Summer Youth Volleyball	17,612	14,000	14,000	17,500
347.38-54	Volleyball Camp	7,005	5,000	5,000	7,500
347.38-55	Youth Flag Football	13,221	11,000	11,000	13,500
347.38-56	Cheerleading	1,366	1,500	1,500	1,500
347.38-57	Just Tri It Triathlon	9,200	3,000	3,000	9,000
347.38-58	My First Sports	9,166	20,000	10,000	10,000
347.38-59	Admissions - Tournaments	-	15,000	15,000	15,000
347.38-64	Concessions Ice Rink	3,583	5,000	5,000	5,000
347.38-65	Concessions - Contracted	9,623	11,500	11,500	10,000
347.38-70	Youth Bowling	960	750	750	1,000
347.38-71	Youth Gymnastics	5,090	4,000	4,000	5,000
347.38-91	Youth Choir	-	1,500	1,500	-
		<b>754,649</b>	<b>787,000</b>	<b>747,500</b>	<b>692,500</b>
<b>CONTRIBUTIONS &amp; OTHER REVENUE</b>					
372.00-00	Contributions & Other / Misc	5,000	-	-	-
		<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RECREATION &amp; FACILITY REVENUE</b>		<b>\$ 806,399</b>	<b>\$ 813,500</b>	<b>\$ 774,000</b>	<b>\$ 723,000</b>

# General Fund Revenue Detail

		2019 Actual	2020 Budget	2021 Budget	2022 Budget
<b>DISCOVERY CENTER</b>					
<b>SERVICES &amp; SALES</b>					
342.50-10	Admission Fees	153,481	250,000	180,226	181,000
342.50-30	Gift Shop	63,445	100,000	70,000	70,000
342.50-40	Educational Programs	56,332	67,000	67,000	67,000
342.50-50	Facility Rental	89,938	100,000	100,000	100,000
342.50-60	Memberships	69,829	70,000	70,000	70,000
		<b>433,024</b>	<b>587,000</b>	<b>487,226</b>	<b>488,000</b>
<b>CONTRIBUTIONS &amp; OTHER REVENUES</b>					
376.00-00	Contributions & Other Rev	22,157	56,000	39,543	35,000
376.01-00	Donations / Sponsorships / Grants	71,908	60,000	60,000	65,000
		<b>94,064</b>	<b>116,000</b>	<b>99,543</b>	<b>100,000</b>
<b>TRANSFERS</b>					
391.17-00	Transfer From Special Revenue**	260,000	260,000	260,000	260,000
		<b>260,000</b>	<b>260,000</b>	<b>260,000</b>	<b>260,000</b>
<b>TOTAL DISCOVERY CENTER REVENUE</b>		<b>\$ 787,088</b>	<b>\$ 963,000</b>	<b>\$ 846,769</b>	<b>\$ 848,000</b>
<i>** In 2019, transfer from Special Parks &amp; Recreation Fund.</i>					
<b>ANIMAL SHELTER</b>					
<b>LICENSES &amp; PERMITS</b>					
322.01-00	Pet Licenses	24,396	30,000	30,000	26,000
		<b>24,396</b>	<b>30,000</b>	<b>30,000</b>	<b>26,000</b>
<b>INTERGOVERNMENTAL</b>					
331.20-00	Other County / City Contributions	78,520	75,000	70,600	70,000
		<b>78,520</b>	<b>75,000</b>	<b>70,600</b>	<b>70,000</b>
<b>SERVICES &amp; SALES</b>					
344.10-10	Boarding Fee	15,375	23,000	23,000	15,000
344.10-20	Adoption Fee	34,866	18,500	18,500	100,000
344.30-00	Rabies Forfeiture	3,850	4,500	4,500	-
344.40-00	Neutering Fees	-	-	-	-
344.50-00	Miscellaneous	2,239	1,000	1,000	1,000
344.50-10	Taxable Merchandise	1,080	1,000	1,000	-
344.51-00	Out-of-Area	-	9,760	-	10,000
344.60-00	Spay / Neuter / Pain	47,829	45,000	45,000	-
344.70-00	Rabies	4,420	1,000	1,000	5,500
		<b>109,659</b>	<b>103,760</b>	<b>94,000</b>	<b>131,500</b>
<b>CONTRIBUTIONS &amp; OTHER REVENUE</b>					
376.00-00	Donations	28,832	25,000	25,000	25,000
		<b>28,832</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>TOTAL ANIMAL SHELTER REVENUE</b>		<b>\$ 241,407</b>	<b>\$ 233,760</b>	<b>\$ 219,600</b>	<b>\$ 252,500</b>
<b>TOTAL GENERAL FUND REVENUE</b>		<b>\$ 31,646,500</b>	<b>\$ 31,803,444</b>	<b>\$ 32,060,064</b>	<b>\$ 35,272,981</b>

# Administration Department

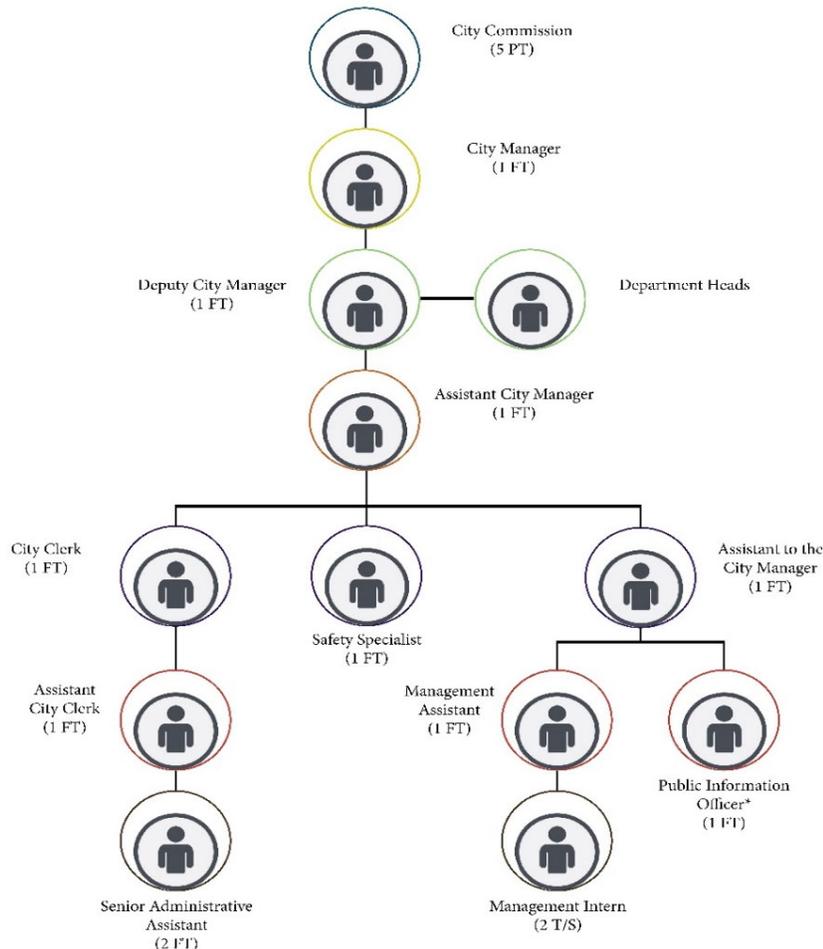
## General Government Division

2022 Budget  
\$966,450

### STATEMENT OF SERVICE

Manhattan is a diverse community whose commission/manager form of government serves its residents and visitors by providing that which they cannot provide for themselves. The mission of the City is to put the well-being of people at the heart of everything we do. Through a well-trained, highly motivated, professional City staff, we move the community forward in a way that is: open, welcoming, and inclusive; forward-thinking and innovative; accountable, transparent, and fiscally responsible; contributory to a

<b>Functions</b>	The General Government budget represents the expenses for executive management who is responsible for the performance and productivity of all other City Departments. This division includes the City Commission, the City Manager's office (the City Manager is the Chief Executive Officer of the City organization), the City Clerk's office, the IT Division, and the Communications Division.
<b>Positions</b>	11 full-time, 5 part-time (City Commission) and 2 seasonal
<b>Adopted 2022 Budget</b>	\$966,450
<b>2021 Budget</b>	\$916,825
<b>Difference</b>	\$49,625
<b>Notable Item</b>	



# Administration Department

## General Government Division

2022 Budget  
**\$966,450**

Performance Indicators	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Open Record Requests	112	171	126	145
Items filed at Register of Deeds Office	89	47	95	65
Public Hearing Items Processed	13	13	7	10

Performance Standards				
Goal 1: Execute city business, operations, and projects through the City Commission Legislative process				
Consent Agenda Items Processed	368	242	356	250
General Agenda Items Processed	72	63	71	70
Ordinances and Resolutions Processed	155	109	132	130

### ACCOMPLISHMENTS

Conducted first ever strategic planning process for the City, engaging the community and stakeholders. The 5-year Strategic Plan was adopted by the City Commission on November 16, 2021. The plan includes a vision, values, five overarching goals with 46 total action items, and a new mission statement for the organization.
Consolidated communications and marketing positions/resources to create a Communications Division for 2022 Budget in order to have more centralized communications and marketing efforts (internally and externally) from the City.
Relocated IT Division from supervision under the Finance Department to the City Manager's Office and began internal IT Strategic Planning effort to make information technology a centralized role within the organization.

### GOALS AND OBJECTIVES

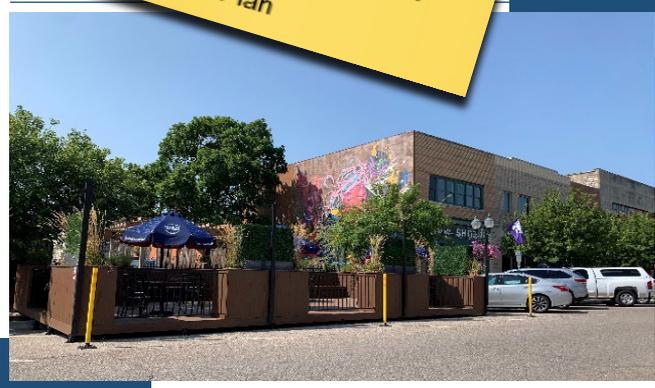
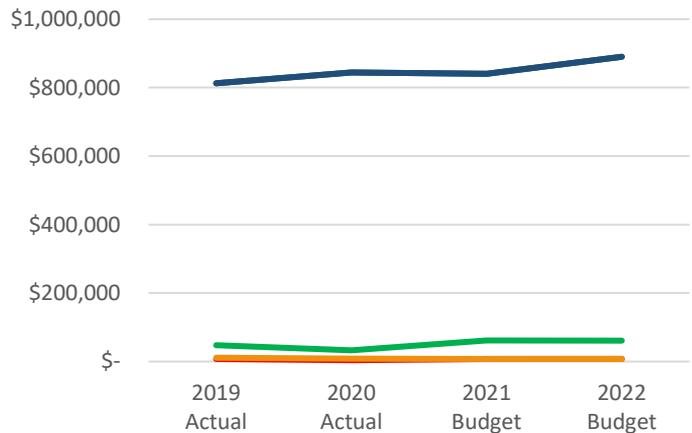
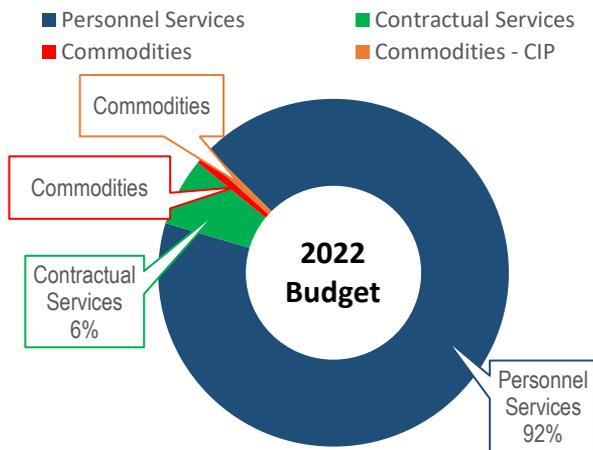
Begin implementation of the city's strategic plan so that its vision, values, and goals are institutionalized by the governing body and City staff to ensure successful implementation.
Foster growth of the Communications Division, as well as the development and implementation of the organization's IT Strategic Plan.

# Administration Department

## General Government Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	812,789	844,191	840,425	890,200
Contractual Services	48,035	32,747	61,600	61,000
Commodities	7,698	3,917	7,300	7,750
Commodities - CIP	11,090	8,670	7,500	7,500
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 879,612</b>	<b>\$ 889,525</b>	<b>\$ 916,825</b>	<b>\$ 966,450</b>

### Division Expenditures



# Administration Department

## Communications Division

2022 Budget  
**\$262,675**

### STATEMENT OF SERVICE

The Communications Division supports the City of Manhattan's strategic goal of creating a connected government where municipal operations and decision-making are communicated in a transparent and accessible way to the community. By creating and implementing strategic communications and marketing plans and practices, residents are provided multiple avenues to connect and engage with the City they call home.

<b>Functions</b>	Funtions of the Communications Division include coordinating and producing communications and maketing plans, resources, and materials for a broad range of programs, services, issues, events, and policies including the day-to-day operations of the city.
<b>Positions</b>	3 full-time
<b>Adopted 2022 Budget</b>	\$262,675
<b>2021 Budget</b>	\$202,205
<b>Difference</b>	\$60,470
<b>Notable Item</b>	This division is a consolidation of 2.5 exisiting FTE's previously within the 2021 Budget along with various communications/marketing line items within the general fund from the 2021 Budget. This resulted in a net general fund impact of \$31,435 in 2022.

Performance Indicators	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Insider Newsletters Published	23	21	22	24
News Releases Published	73	54	65	65
Facebook Page Reach	N/A	919,119	975,000	1,000,000
Twitter Impressions	2,123,000	868,000	1,500,000	1,750,000

### Performance Standards

#### Goal 1: Maintain a consistent social media followingly.

Number of Facebook followers:	10,495	12,935	14,000	14,000
Number of Twitter followers	8,857	9,184	10,000	10,500
Number of Instagram followers	N/A	2,694	2,900	3,500

#### Goal 2: Communicate and engage with the community effectively.

Number of unique page views at CityofMHK.com	823,906	697,307	800,000	785,000
ReportIt! App: downloads (implemented July 2017)	151	183	300	250
Number of online subscribers to City newsletters	3,366	3,023	4,500	3,750

### ACCOMPLISHMENTS

Consolidated communications and marketing positions/resources to create a Communications Division for 2022 Budget in order to have more centralized communications and marketing efforts (internally and externally) from the City.
Developed and executed 9-month engagement process for the City's first ever strategic plan involving over 2,000 participants with multiple, in-person, online, and virtual enagmenet opporunities with the public.

### GOALS AND OBJECTIVES

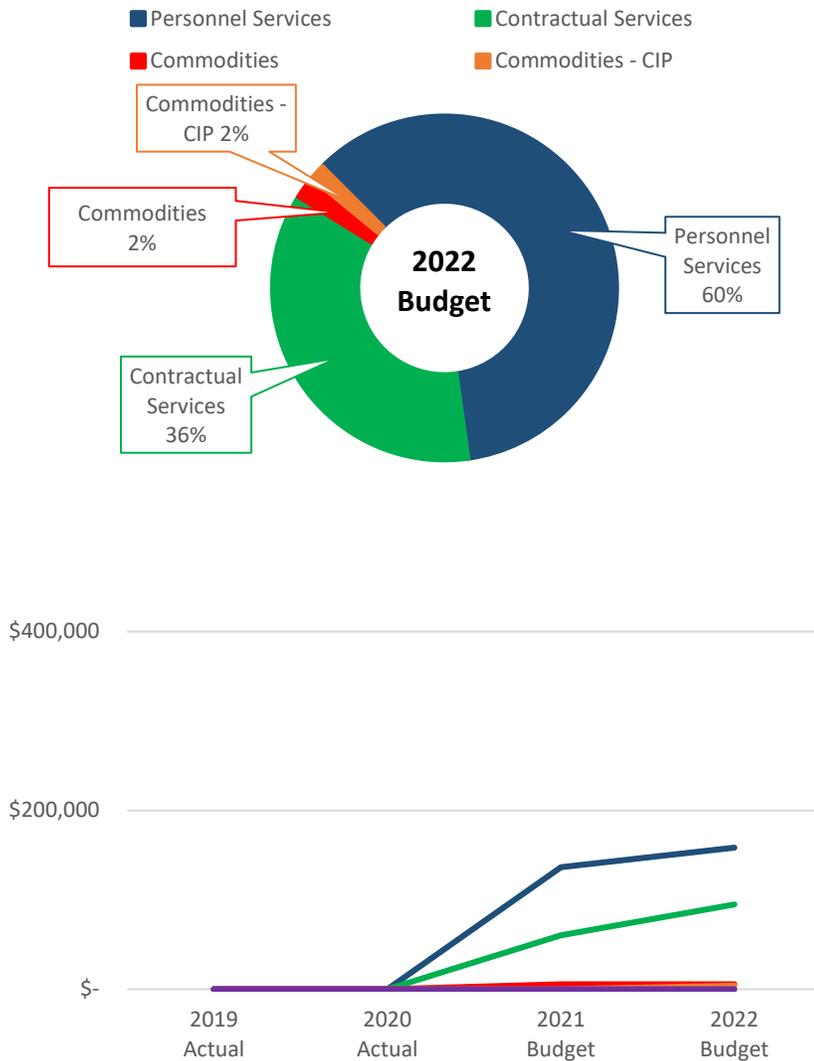
Fully staff the Communications Division with a Communications Manager/PIO, Marketing Specialist, and Marketing Assistant to meet the needs of the organization and the community.
Develop a strategic marketing and communications plan for the organization that is tied to the City's strategic plan.

# Administration Department

## Communications Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	-	-	136,364	158,341
Contractual Services	-	-	60,381	94,799
Commodities	-	-	5,460	5,535
Commodities - CIP	-	-	-	4,000
Capital Outlay	-	-	-	-
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 202,205</b>	<b>\$ 262,675</b>

### Division Expenditures



# Administration Department

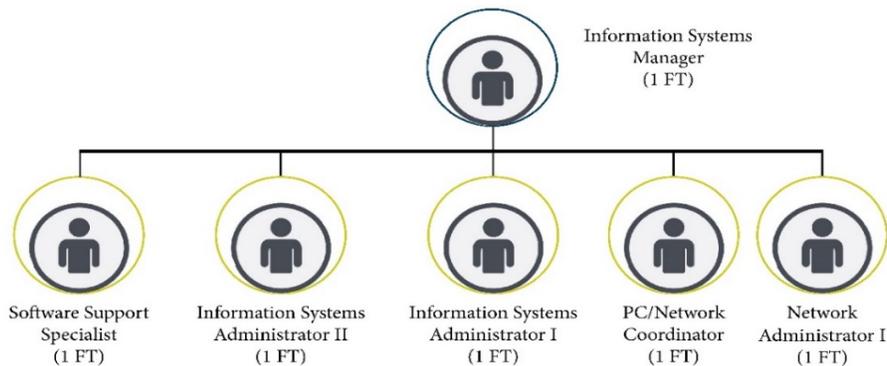
## Information Technology Division

2022 Budget  
**\$569,136**

### STATEMENT OF SERVICE

The Information Technology Division will promote the utilization of information systems technologies in the most efficient and effective way possible, and will optimize delivery of information services to all City Departments and citizens of Manhattan.

<b>Functions</b>	The Information Technology Division is under the Finance Department. The staff is responsible for supporting information technology for the City and the managerial decision regarding acquisition, support and maintenance of the City's midrange computing system and wide area network systems that include e-mail, voicemail, imaging, file servers and telecommunication systems. The Division promotes technology that maximizes the flow of information between all departments, provides for the accessibility of services for Manhattan citizens, and promotes the ethical and responsible use of information technology.
<b>Positions</b>	6 full-time
<b>Adopted 2022 Budget</b>	\$569,136
<b>2021 Budget</b>	\$460,960
<b>Difference</b>	\$108,176



Performance Indicators	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Number of Network Sites	34	34	36	38
Number of Network Users	658	671	600	700
Hours of Network Maintenance	1,500	1,500	1,100	1,000
Number of Trouble Reports	3,135	3,045	2,500	2,800

Performance Standards				
<b>Goal 1: Increase or maintain employee satisfaction with the services offered by the Information Technology Division.</b>				
Overall Internal Customer Satisfaction (Target: ≥ prior year)	90%	92%	100%	100%
Satisfaction with Personnel Services (Target: ≥ prior year)	98%	98%	100%	100%
Satisfaction with Hardware (Target: ≥ prior year)	78%	78%	100%	100%
Satisfaction with Software Applications (Target: ≥ prior year)	90%	90%	100%	100%
<b>Goal 2: Provide high quality service by solving all trouble reports within 24 hours.</b>				
% Trouble Reports Solved within 24 Hours (Target: 100%)	54%	45%	100%	80%
<b>Goal 3: Maximize the availability of the network, hardware, &amp; software for employees.</b>				
% Software Application Availability (Target: 100%)	100%	100%	100%	100%
% Network Availability (Target: 100%)	91%	93%	100%	100%
Average Trouble Reports Per Active Device (Target: ≤ 25) City of Manhattan 81	6	5	0	4

# Administration Department

## Information Technology Division

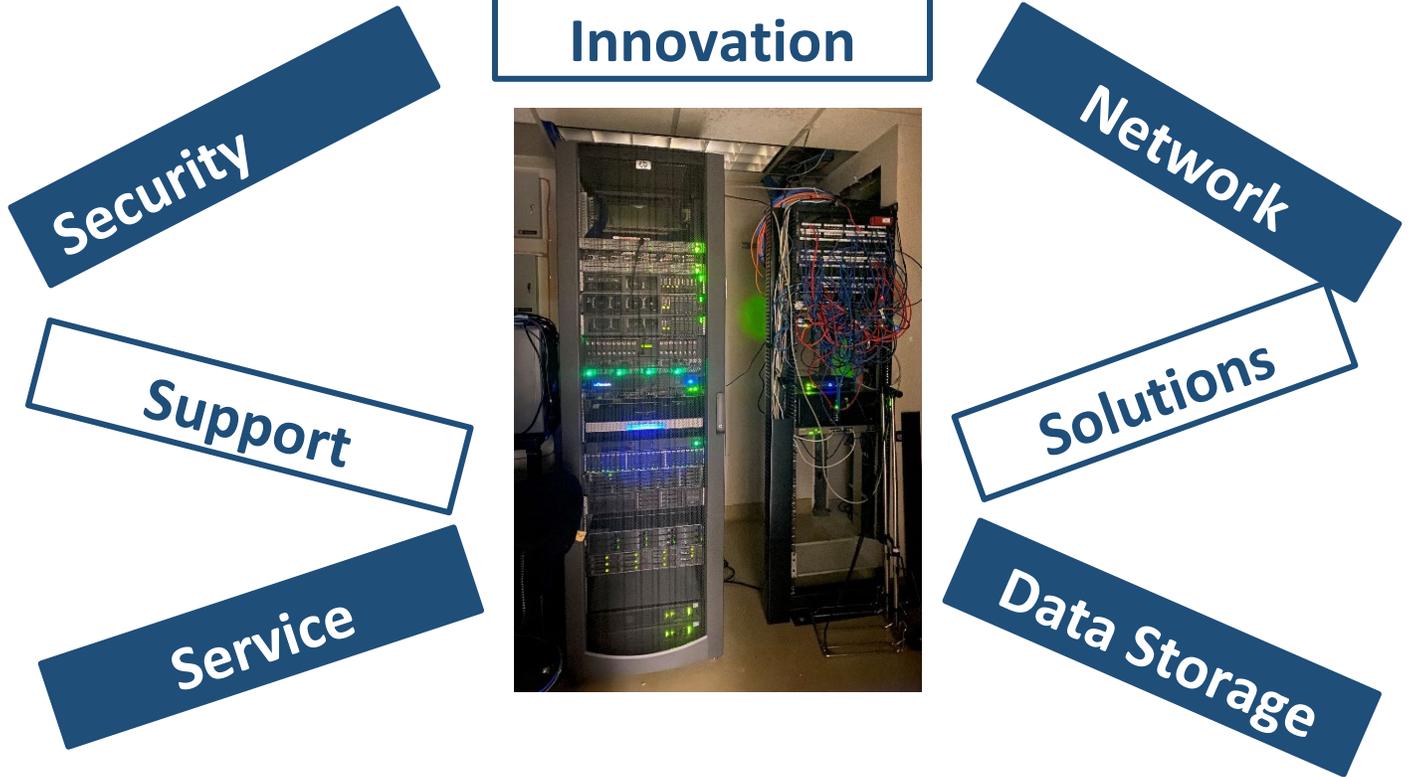
2022 Budget  
**\$569,136**

### ACCOMPLISHMENTS

Successfully implemented network capabilities to allow a work-from-home environment during the pandemic
Moved the organization to Office 365 resulting in increased efficiencies across departments
Brought three (3) new recreation facilities online with network connectivity.

### GOALS AND OBJECTIVES

Continue implementation of the Office 365 environment with SharePoint development and rollout. Upon successful completion of this goal, the City will have a robust intranet environment to collaborate both internally and with external users/entities.
Complete an IT Strategic Plan for the organization that takes a wholistic approach to where the City wants to go regarding technology over the next 5 years. Upon successful completion of plan, it will be presented to City management for approval and the IT Division will take necessary steps to bring the plan to fruition.



# Administration Department

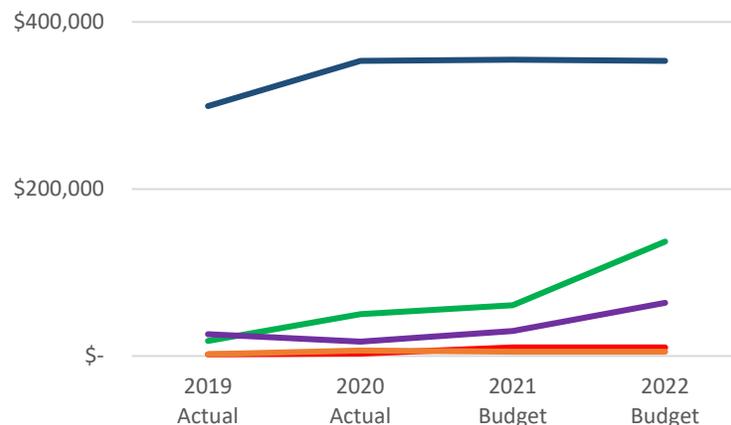
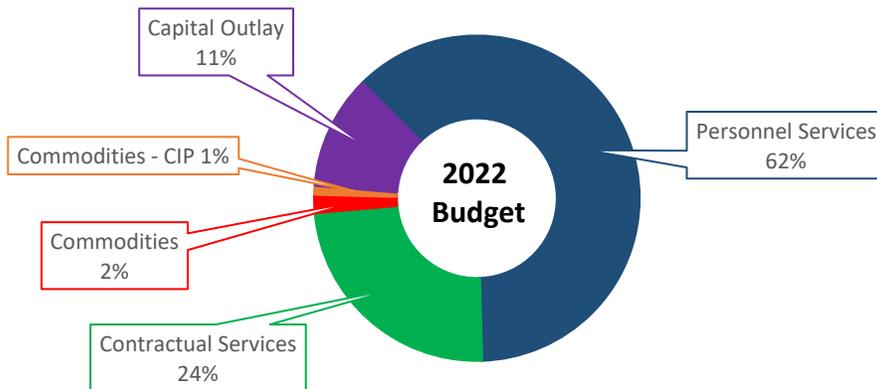
## Information Technology Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	299,178	353,200	354,760	353,270
Contractual Services	18,050	50,244	60,950	136,950
Commodities	1,977	2,955	10,250	10,250
Commodities - CIP	2,089	6,585	5,000	5,000
Capital Outlay	26,124	17,196	30,000	63,666
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 347,418</b>	<b>\$ 430,180</b>	<b>\$ 460,960</b>	<b>\$ 569,136</b>

2022 Capital Improvement Projects and Equipment			
404.73-25	IS050P	Renew Microsoft Server Licensing	16,666
404.73-25	IS058P	Server Host Replacement	17,000
<b>TOTAL CIP BUDGET IMPACT</b>			<b>\$ 33,666</b>

### Division Expenditures

■ Personnel Services   
 ■ Contractual Services   
 ■ Commodities   
 ■ Commodities - CIP   
 ■ Capital Outlay



<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>\$1,227,030</b>	<b>\$1,319,705</b>	<b>\$1,579,990</b>	<b>\$1,798,261</b>
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# Finance Department

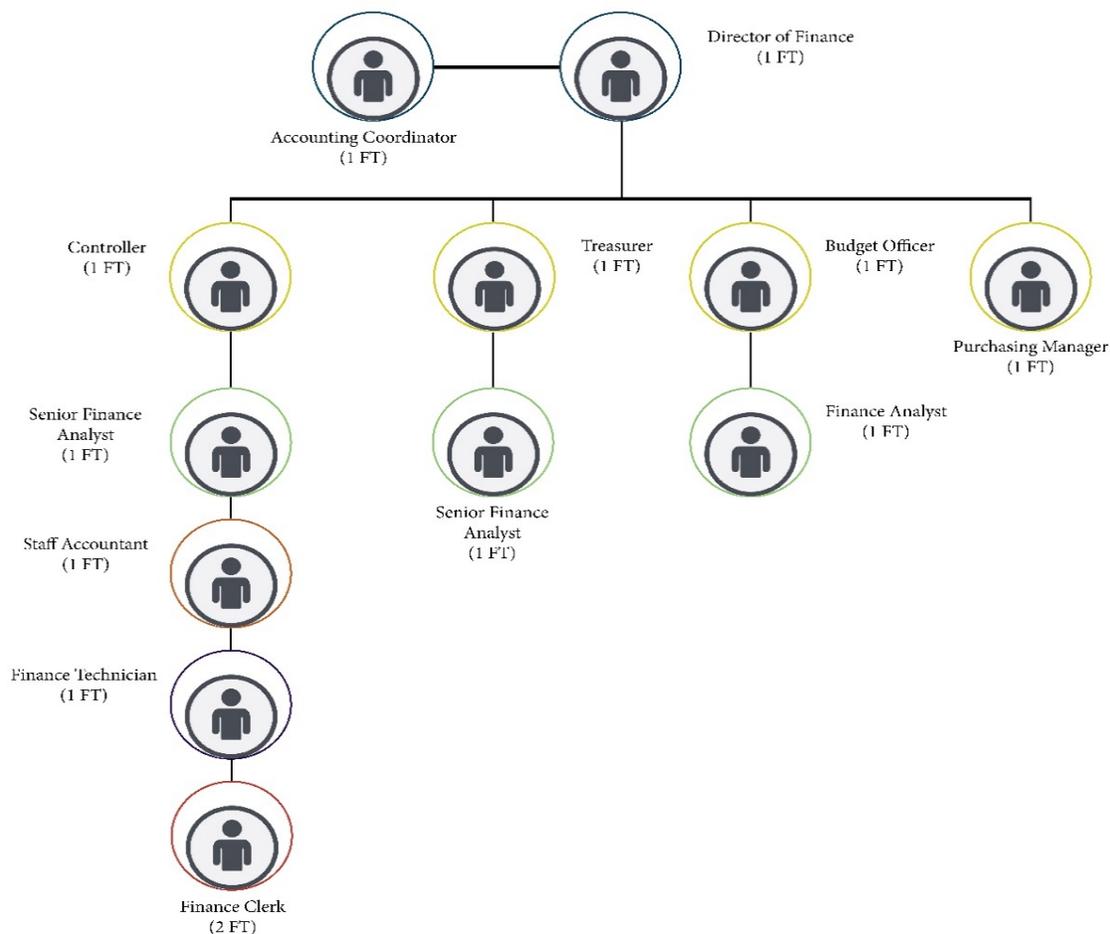
## Finance Division

2022 Budget  
**\$1,106,550**

### STATEMENT OF SERVICE

The mission of the Finance Department is to provide financial information and assistance to City Staff and employees whenever needed. Citizens and vendors will always be treated professionally and given timely information . We will always be truthful.

<b>Function</b>	The Finance Division is primarily responsible for all major financial documents of the City and produces the multi-year financial forecasts, the five-year capital improvements program, the annual operating budget, and the comprehensive annual financial report. In addition, the Finance Department provides technical support and professional advice to City Staff, the City Manager, and the City Commission.
<b>Positions</b>	13 full-time
<b>Adopted 2022 Budget</b>	\$1,106,550
<b>2021 Budget</b>	\$957,425
<b>Difference</b>	\$149,125 (Addition of five new full-time positions)



# Finance Department

## Finance Division

2022 Budget  
\$1,106,550

Performance Indicators	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Investment Yield	0.98%	0.98%	0.6%	0.6%
Investment Income	\$ 578,722	\$ 590,134	\$ 150,000	\$ 175,000

Performance Standards				
<b>Goal 1: Improve the accuracy &amp; timeliness of forecasting, analyses, and reporting.</b>				
Number of Debt and Financial reports posted to the City's website. (Target: 24 reports)	24	24	24	24
Average Days to prepare monthly financial report and post to City's website. (Target: ≤ 10 days)	7	8	7	7
% of IRS Return Info without Return/Error (Target: 100%)	100%	100%	100%	100%
<b>Goal 2: Increase public financial awareness &amp; promote transparency by encouraging use of the City's website.</b>				
Number of Different Visitors (Target: 3,000)	1,096	1,085	1,500	1,500
<b>Goal 3: Promote financial stability by maintaining the City's current bond ratings.</b>				
Moody Bond Rating (Target: Aa2)	Aa2	Aa2	Aa2	Aa2
S&P Bond Rating (Target: AA)	AA	N/A	N/A	N/A
Fitch Bond Rating (Target: AA+)	AA+	N/A	AA	N/A

### ACCOMPLISHMENTS

Earned the GFOA Distinguished Budget for 20 years in a row
Consistently received an unqualified opinion on financial statements

### GOALS AND OBJECTIVES

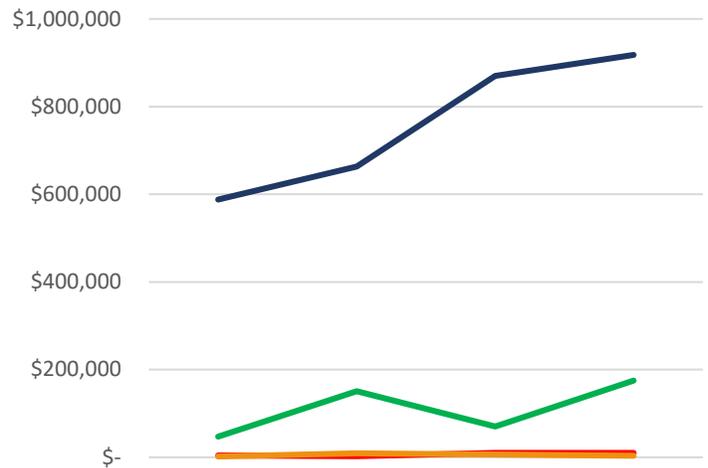
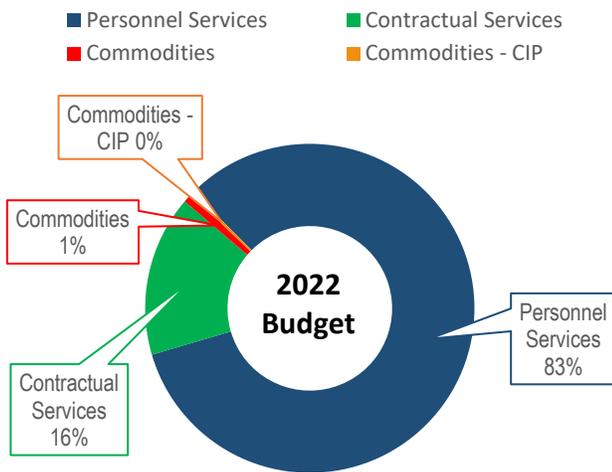
Apply for the GFOA Distinguished Budget and Popular Annual Financial Reporting awards
Research efficiencies and effective strategies and work with departments to help keep the property tax impact to citizens as low as possible
Continue to provide updated financial information online through the City's website
Continue monitoring and maintaining the City's high bond rating

# Finance Department

## Finance Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	588,002	663,364	870,400	917,900
Contractual Services	47,225	150,588	70,125	175,050
Commodities	4,182	2,572	10,100	10,100
Commodities - CIP	1,957	9,156	6,800	3,500
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 641,366</b>	<b>\$ 825,680</b>	<b>\$ 957,425</b>	<b>\$ 1,106,550</b>

### Division Expenditures



# Finance Department

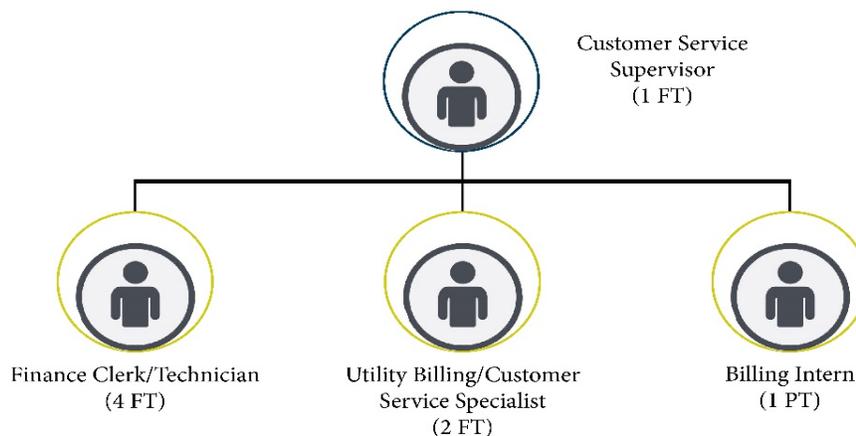
## Customer Service Division

2022 Budget  
**\$197,100**

### STATEMENT OF SERVICE

The Customer Service Division will provide all citizens of Manhattan with competent, prompt, and courteous service and will strive to surpass customers' expectations on a day-to-day basis.

<b>Functions</b>	Customer Service is responsible for utility billing, processing Parks and Recreation registrations, issuing permits and licenses, receiving outside telephone calls to City Hall, and processing mail. Customer Service is a division within the Finance Department.
<b>Positions</b>	7 full-time
<b>Adopted 2022 Budget</b>	\$197,100
<b>2021 Budget</b>	\$192,300
<b>Difference</b>	\$4,800
<b>Notable Items</b>	Two Finance Clerks/Technicians and one Utility Billing Specialist paid for by Water and Wastewater.



Performance Indicators	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Meters Billed/Customers	196,732	199,115	199,000	199,250
Paperless Customers	74,133	87,916	80,000	85,000
Autopay Customers (formerly bankdraft-now includes online bank enrollments)	4,597	4,666	5,500	5,500
Recurring Credit Card Payments	14,955	18,737	15,500	19,000
Office Credit Card Transactions	9,526	8,113	10,000	10,000
Online Transactions (single payment transactions)	70,680	77,142	75,000	75,000
Service Orders Processed	15,500	14,474	16,000	16,000
Licenses Processed	5,116	3,616	6,000	6,000

# Finance Department

## Customer Service Division

2022 Budget  
**\$197,100**

Performance Standards				
<b>Goal 1: Insure timely issuance of utility bills.</b>				
Number of late utility bills (Target: 0%)	0%	0%	0%	0%
<b>Goal 2: Automate manual functions by promoting the use of online transactions &amp; bank drafts.</b>				
% of Customers using autopay (Target: ≥ prior year)	28.0%	28.1%	33.2%	35.0%
% of Customers using recurring credit cards (Target: ≥ prior year)	7.6%	9.4%	7.8%	10.0%
% of Customers using online transaction (Target: ≥ prior year)% of C	35.9%	38.7%	37.7%	40.0%

### ACCOMPLISHMENTS

Implemented updates with our fixed network to ensure we are utilizing the software efficiently and billing with the most accurate and up to date data.
Transitioned into a new, more efficient and user friendly online payment solution.

### GOALS AND OBJECTIVES

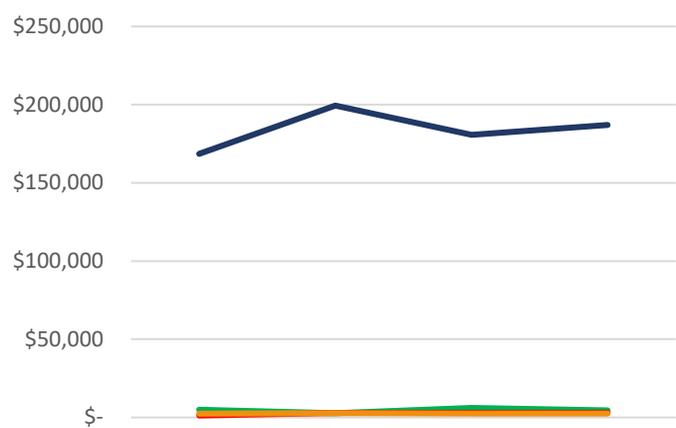
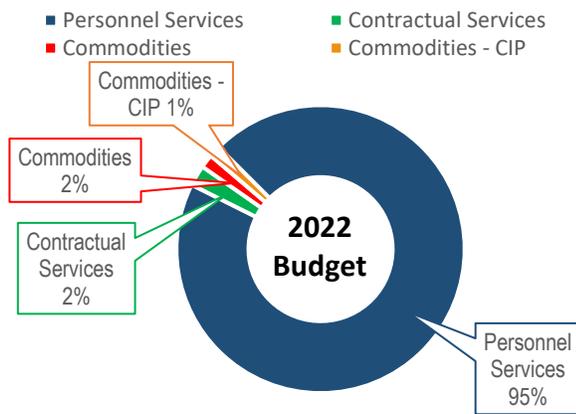
Implement efficient processes related to our new online payment platform and tracking the performance of this new system.
Work closely with ERP committee to insure our utility billing needs are met and we able to continue to provide quality service to our customers.

# Finance Department

## Customer Service Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	168,546	199,406	180,700	187,000
Contractual Services	4,954	2,732	6,100	4,600
Commodities	1,284	2,972	3,000	3,000
Commodities - CIP	2,422	2,781	2,500	2,500
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 177,207</b>	<b>\$ 207,891</b>	<b>\$ 192,300</b>	<b>\$ 197,100</b>

### Division Expenditures



<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>\$818,573</b>	<b>\$1,033,571</b>	<b>\$1,149,725</b>	<b>\$1,303,650</b>
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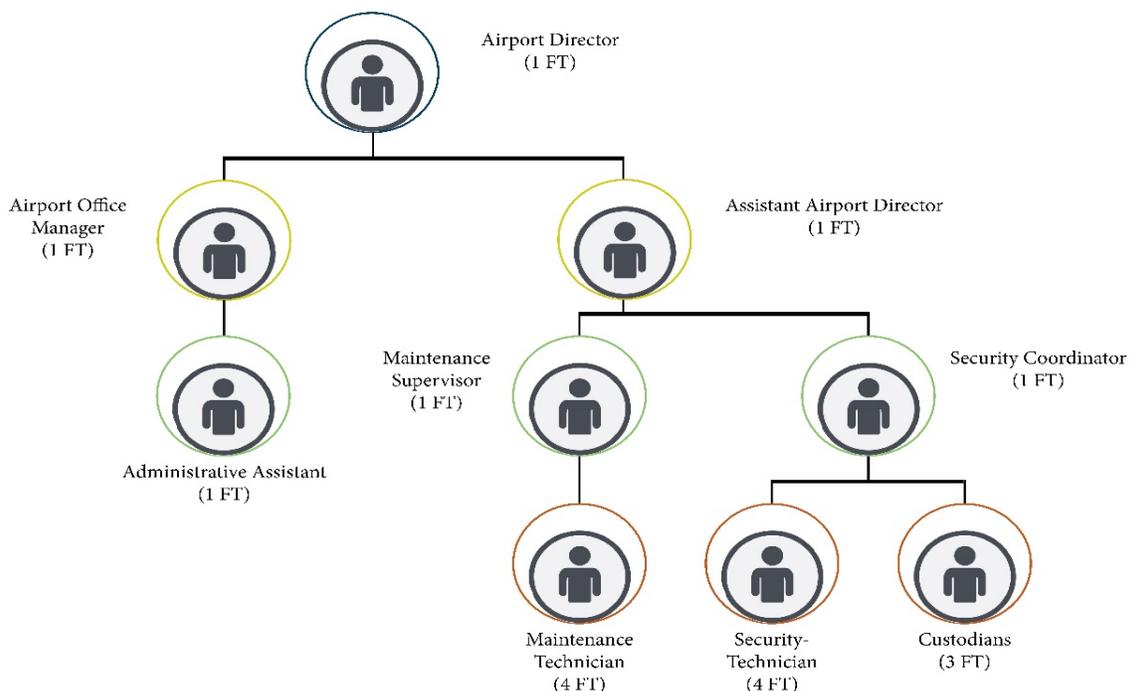
# Airport Administration & Operations Divisions

2022 Budget  
\$1,738,462

## STATEMENT OF SERVICE

The mission of the Manhattan Regional Airport is to safely and efficiently provide services that meet the aviation needs of our customers traveling through the Flint Hills Region of Kansas.

<b>Function</b>	Manhattan Regional Airport provides commercial airline and general aviation services to customers in the Flint Hills region. The region encompasses an area within a 60 minute drive of the airport, touches 12 counties and contains an approximate population base of 250,000 people. Daily scheduled airline service connects passengers to Dallas/Fort Worth International Airport and Chicago-O'Hare International Airport. The Airport records approximately seventy thousand passenger enplanements annually and there are over 40 aircraft based at the airport. General aviation services may include air charter, air cargo, flight instruction, air photo, major aircraft maintenance, aircraft refueling, tie-down, and aircraft storage. Jet charters supporting Fort Riley and Kansas State University frequent the airport. Under federal contract, the Air Traffic Control Tower safely separates between 20,000 and 30,000 aircraft operations each year. These operations include light airplanes, military training aircraft, and commercial jet airliners. The Airport is classified by the Federal Aviation Administration as a Primary Commercial Service, Non-hub airport in the National Plan of Integrated Airport Systems (NPIAS). MHK operates a complete security program, as approved by the Transportation Security Administration (TSA).
<b>Positions</b>	17 full-time
<b>Adopted 2022 Budget</b>	\$1,738,462
<b>2021 Budget</b>	\$1,523,365
<b>Difference</b>	\$215,097



# Airport

## Administration & Operations Divisions

2022 Budget  
\$1,738,462

Performance Indicators	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Total Aircraft Operations (7:00 am - 9:00 pm)	27,078	32,802	24,000	27,000
Annual Scheduled Commercial Airline Seat Availability	106,384	49,263	49,700	100,500
Total Airline Enplanements	81,307	36,643	36,300	73,500
Schedule Commercial Enplanements	77,773	32,118	32,500	70,000
TOTAL DEPARTMENT EXPENDITURES	3,534	4,525	3,800	3,500

Performance Standards				
<b>Goal 1: Increase airport utilization (load factor) for Scheduled Commercial Flights</b>				
Usage/Seats Available (Target: ≥ prior year)	73%	54%	65%	73%
<b>Goal 2: Recover the cost of services through sales &amp; fees.</b>				
Cost Recovery (Target: 100%)	39%	-25%	40%	29%
<b>Goal 3: Comply with Federal Aviation Administration requirements to maintain airport certification.</b>				
Consecutive Years Earning/Renewing Airport Certification	15	16	17	18
<b>Goal 4: Increase air traffic operations &amp; enhance aviation services for commercial &amp; general aviation.</b>				
% Increase in Total Enplanements (Target: ≥ 0)	11%	-54%	-49%	102%
% Increase in Scheduled Commercial Enplanements (Target: ≥ 0)	10%	-58%	-52%	115%
% Increase in Non-scheduled Charter Enplanements (Target: ≥ 0)	45%	28%	0%	-7%

### ACCOMPLISHMENTS

Provided regional jet air service to Dallas-Fort Worth and Chicago O'Hare for the twelfth straight year
Implemented paid parking
Won an award for Innovative Use of Technology in Airport Parking

### GOALS AND OBJECTIVES

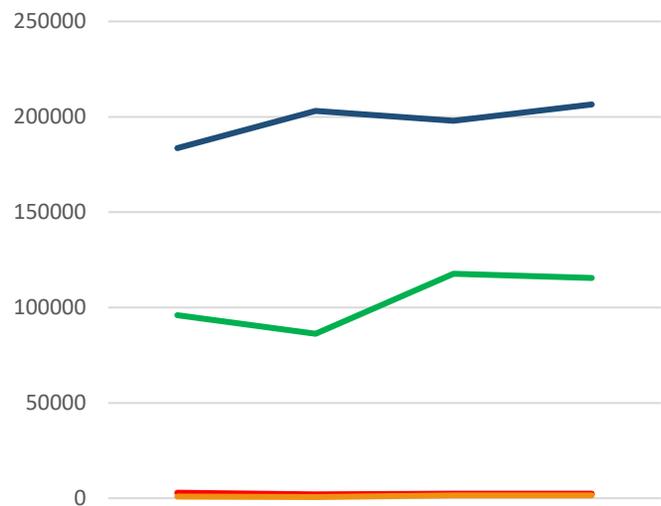
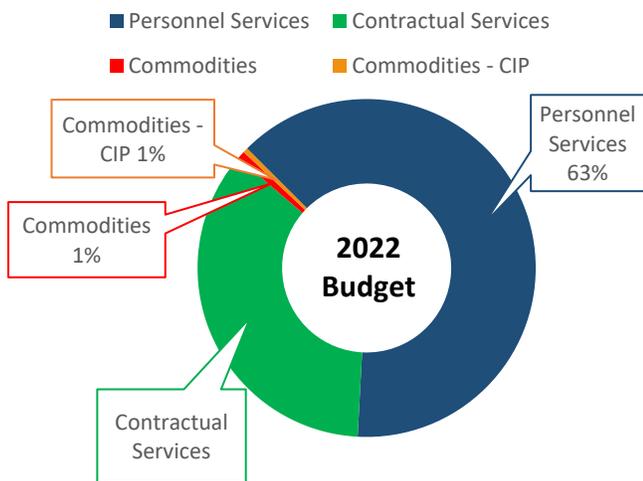
Award Runway 3/21 project and begin construction
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# Airport Administration Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	183,574	203,124	197,950	206,475
Contractual Services	95,949	86,238	117,705	115,505
Commodities	2,881	2,019	2,450	2,450
Commodities - CIP	832	625	1,500	1,500
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 283,236</b>	<b>\$ 292,006</b>	<b>\$ 319,605</b>	<b>\$ 325,930</b>

## Division Expenditures



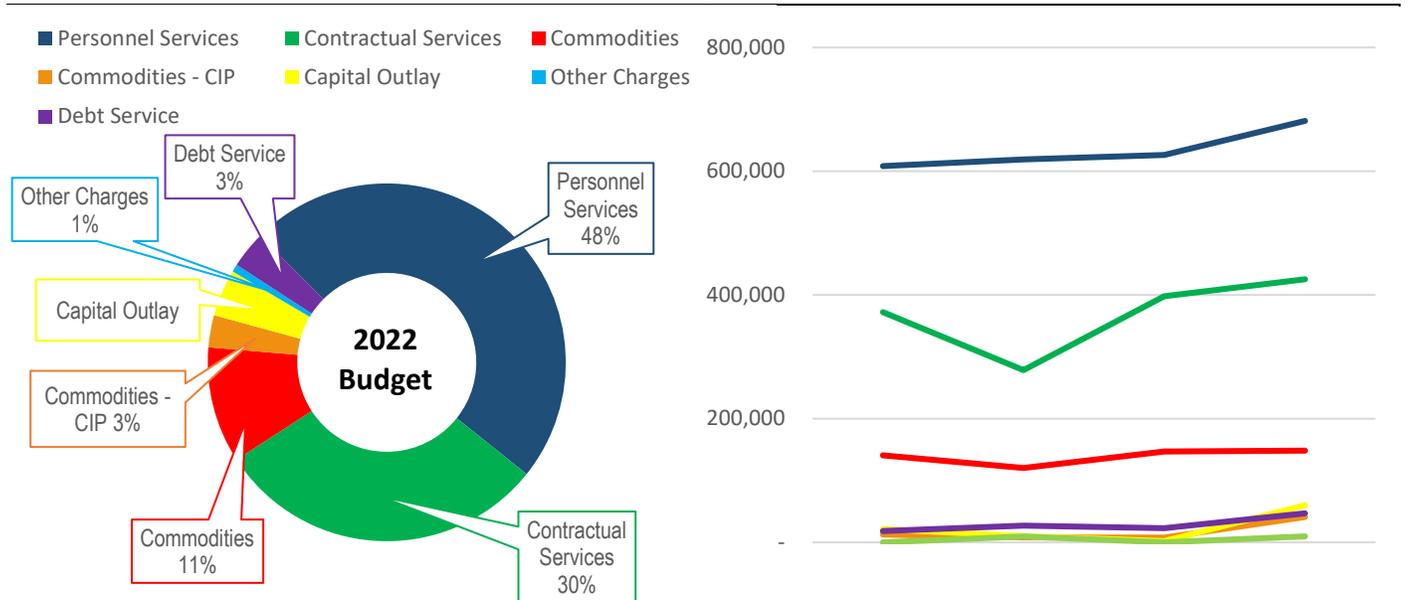
# Airport Operations Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	608,226	619,115	626,170	681,300
Contractual Services	372,332	278,424	398,025	425,325
Commodities	140,884	120,245	147,000	148,300
Commodities - CIP	12,837	8,210	7,700	41,000
Capital Outlay	21,258	9,956	2,000	60,000
Other Charges	60	9,355	60	9,655
Debt Service	18,298	26,845	22,805	46,952
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 1,173,895</b>	<b>\$ 1,072,150</b>	<b>\$ 1,203,760</b>	<b>\$ 1,412,532</b>

2022 Capital Improvement Projects and Equipment		
AP047E	Replace 2000 Ford F0250 Truck, Unit #97	13,858
AP068E	Replace 1984 Ford 6610 Tractor Unit #107	17,984
AP080E	Purchase 1,000 Gallon Gasoline Tank	20,000
AP081E	Control Tower Catwalk Repair	50,000
<b>TOTAL CIP BUDGET IMPACT</b>		<b>101,842</b>

2022 Lease Purchase Payments			
411.85-00	AP047E	Replace 2000 Ford F-250 Truck, Unit #97 (1 out of 5 payments)	13,858
411.85-00	AP068E	Replace 1984 Ford 6610 Tractor, Unit #107 (1 out 5 payments)	17,984
411.85-00	AP069E	Replace 2001 Batts De-Icer, Unit #120 (2 out of 5 payments)	9,069
411.85-00	AP078E	Airfield Lighting Control System (2 out of 5 payments)	6,041
<b>TOTAL LEASE PURCHASE IMPACT</b>			<b>46,952</b>

## Division Expenditures



<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>\$1,457,181</b>	<b>\$1,364,156</b>	<b>\$1,523,365</b>	<b>\$1,738,462</b>
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# Fire Department

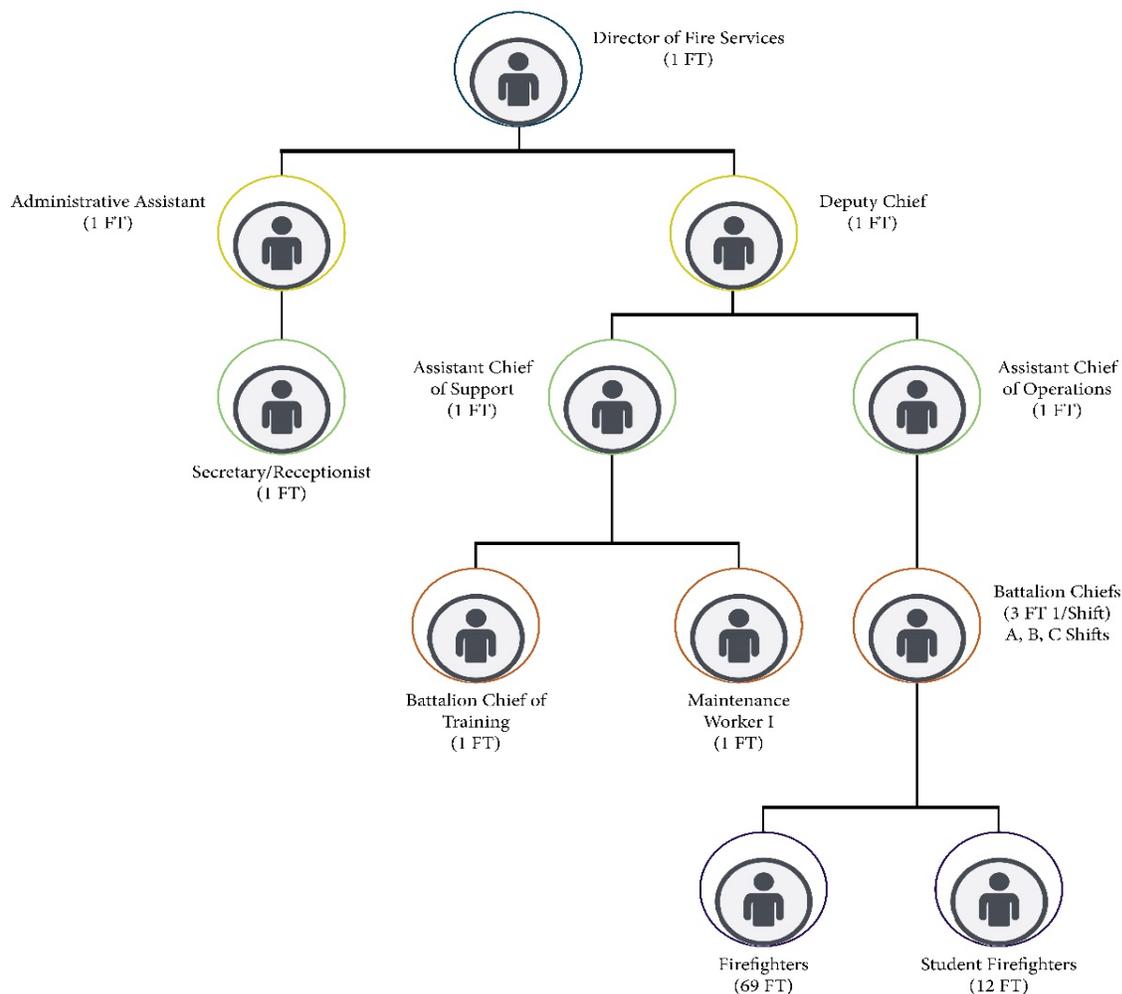
## Administration & Operations Divisions

2022 Budget  
**\$6,662,904**

### STATEMENT OF SERVICE

The mission of the Manhattan Fire Department is to be dedicated to helping others and to preserve life and property by being well trained in intervention, prevention and education. Our core values consist of 1) Honor - we will conduct ourselves in a way that surpasses expectations and shows respect to those that served before us; 2) Compassion - we will treat others as we want to be treated; 3) Courage - we will have the moral and mental strength to do what is right even in the face of adversity; 4) Loyalty - we will commit ourselves to each other and our duty to serve.

<b>Function</b>	The Fire Department is charged with fire suppression, rescue, and hazardous material incident responses and enforcement of fire, building and nuisance codes. The Department also manages the security plans for the City offices and Municipal Court Building.
<b>Positions</b>	80 full-time and 12 seasonal
<b>Adopted 2022 Budget</b>	\$6,662,904
<b>2021 Budget</b>	\$6,541,415
<b>Difference</b>	\$121,489



# Fire Department

## Administration & Operations Divisions

2022 Budget  
\$6,662,904

Performance Indicators	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Fire Calls Answered	1,291	1,154	1,450	1,200
EMS Calls Answered	1,274	1,235	1,100	1,300
Hazmat Calls Answered	102	91	205	200

Performance Standards				
<b>Goal 1: Respond to calls for emergency services quickly, safely, &amp; efficiently.</b>				
Fire Incidents Responded to in 5 Min. or Less (Target: 90%)	90%	70%	90%	90%
Firefighter Deaths (Target: 0)	0	0	0	0
Firefighter Injuries (Target: 0)	3	3	0	0
<b>Goal 2: Protect life &amp; property from fire &amp; hazardous materials.</b>				
Civilian Deaths (Target: 0)	0	0	1	0
Civilian Injuries (Target: 0)	3	3	4	0
Fire Loss (Target: ≤ prior year)	\$993,442	\$351,449	\$1,000,000	\$1,000,000
Property Saved (Target > 6x Fire Loss)	\$46,520,672	\$701,772,105	\$6,000,000	\$8,000,000
<b>Goal 3: Insure the readiness of personnel &amp; devices to respond to emergency situations.</b>				
Training Hours per Member (Target: 240 hours)	240	240	240	240
Fire Hydrants Flowed Annually (Target: 100%)	98%	80%	97%	98%

### ACCOMPLISHMENTS

Implemented new staffing and OT processes and software
Promoted 1 Captain and 4 Drivers
Graduated 4 fulltime and 4 student firefighters
Added new disinfectant building behind Firehouse 3
Completed three days of Active Violence training scenario's with our area emergency service partners

### GOALS AND OBJECTIVES

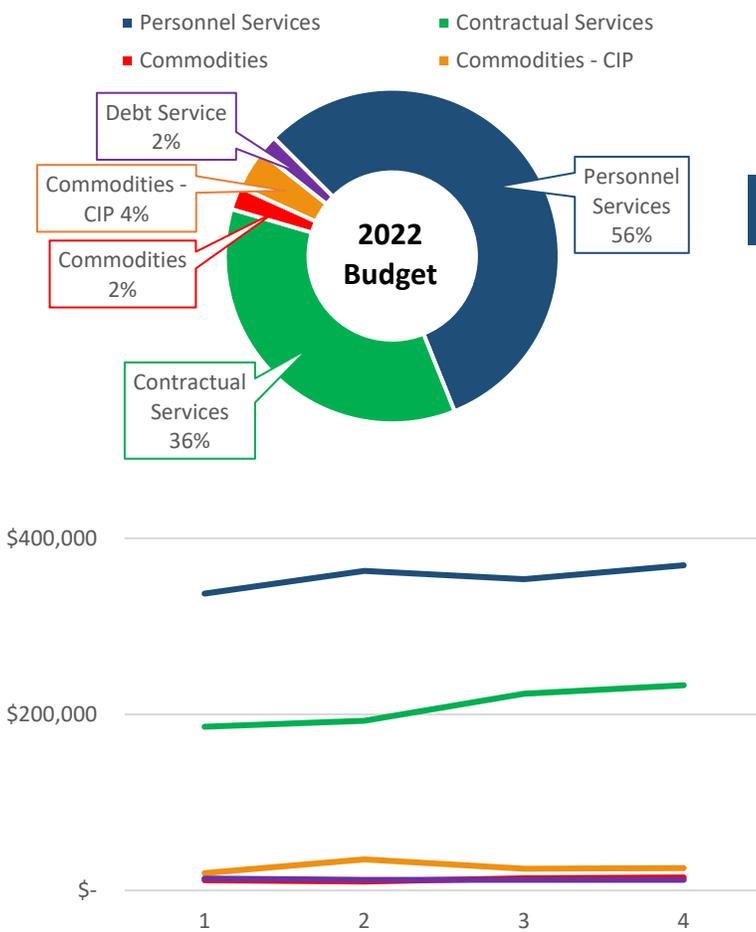
Create team standards for all department specialty teams
Continue to build specialty team abilities by increasing specialty training
Continue officer development by increasing officer training by 25%



# Fire Department Administration Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	337,158	362,963	353,610	369,350
Contractual Services	185,911	192,694	223,425	233,050
Commodities	11,639	10,080	13,775	14,700
Commodities - CIP	19,643	35,253	24,500	25,500
Debt Service	13,478	11,995	11,995	11,995
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 567,829</b>	<b>\$ 612,985</b>	<b>\$ 627,305</b>	<b>\$ 654,595</b>

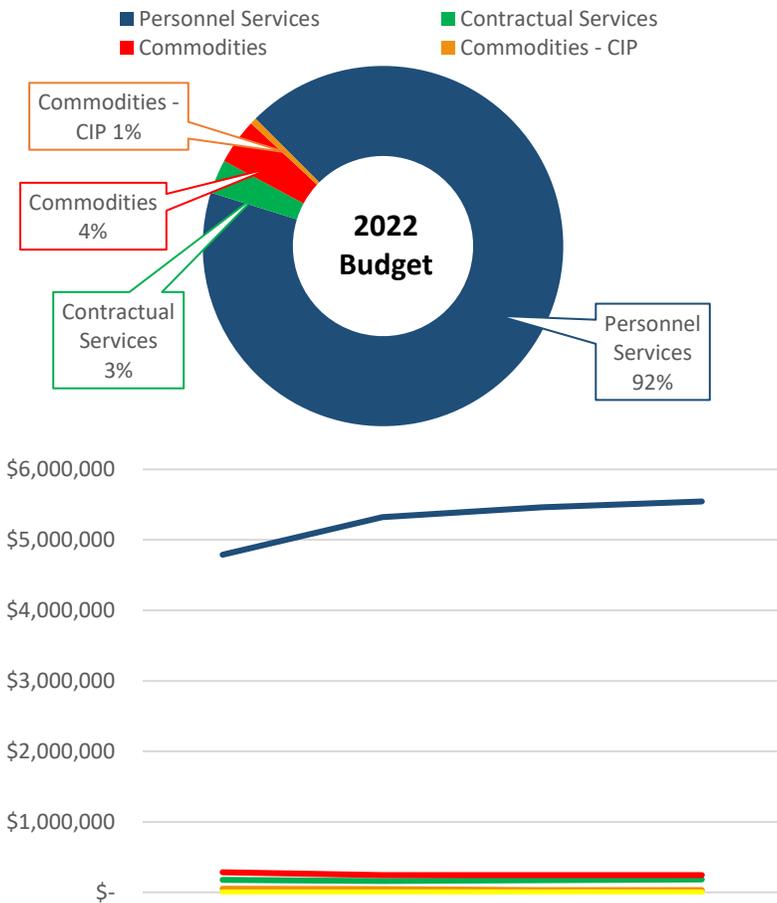
## Division Expenditures



# Fire Department Operation Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	4,789,640	5,322,970	5,464,810	5,545,009
Contractual Services	179,231	161,257	171,300	183,300
Commodities	285,207	245,450	245,000	246,000
Commodities - CIP	52,042	46,443	33,000	34,000
Capital Outlay	-	-	-	-
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 5,306,120</b>	<b>\$ 5,776,120</b>	<b>\$ 5,914,110</b>	<b>\$ 6,008,309</b>

## Division Expenditures



# Fire Department

## Risk Reduction Division (2030)

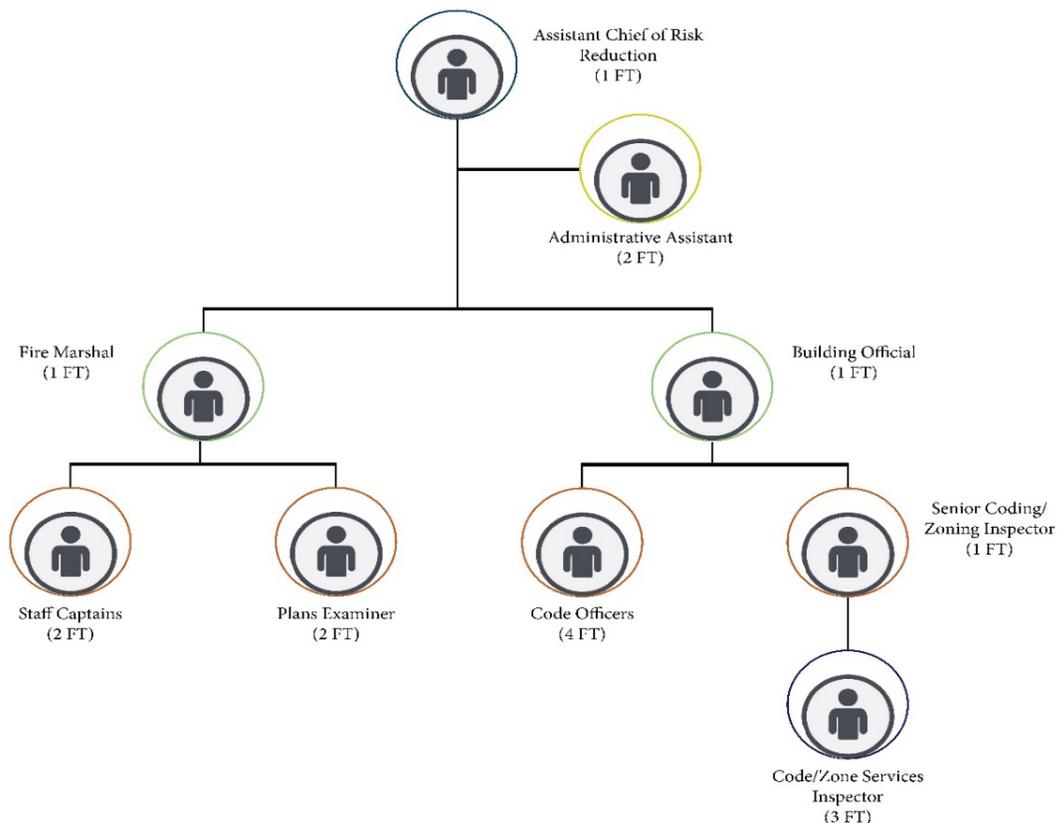
2022 Budget

**\$1,105,050**

### STATEMENT OF SERVICE

The mission of the Manhattan Fire Department is to be dedicated to helping others and to preserve life and property by being well trained in intervention, prevention and education. Our core values consist of 1) Honor - we will conduct ourselves in a way that surpasses expectations and shows respect to those that served before us; 2) Compassion - we will treat others as we want to be treated; 3) Courage - we will have the moral and mental strength to do what is right even in the face of adversity; 4) Loyalty - we will commit ourselves to each other and our duty to serve. Surpasses expectations and shows respect to those that served before us; 2) Compassion - we will treat others as we want to be treated; 3) Courage - we will have the moral and mental strength to do what is right even in the face of adversity; 4) Loyalty - we will commit ourselves to each other and our duty to serve.

<b>Functions</b>	The Risk Reduction Division administers City ordinances relating to health, safety, and protection of citizens and their property along with Zoning enforcement. The Division is responsible for reviews plans, issues building permits, conducting fire inspections, inspections for new construction, additions, alterations, enforces property maintenance code, nuisance ordinance, and zoning regulations. Building and sign permits along with all contractor and trade licenses are issued by this division. The division is also responsible for all fire investigations to include cause and origin, and administers the public education programs.
<b>Positions</b>	17 full-time
<b>Adopted 2022 Budget</b>	\$1,105,050
<b>2021 Budget</b>	\$1,040,000
<b>Difference</b>	\$65,050



# Fire Department

Risk Reduction Division (2030)

2022 Budget

**\$1,105,050**

Performance Indicators	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Fire Inspections Conducted	3,494	1,750	3,000	3,000
Plans Reviewed by Code Services	448	550	500	580
Single Family Permits Issued	48	96	60	120
Multi-Family Permits Issued	97	171	50	50
Construction Inspections Conducted	3,721	4,184	4,200	4,200
Property Maintenance Inspections Conducted	127	66	125	100
Public Nuisance Inspections Conducted	3,624	1,701	3,600	3,600
Number of New Training/Educational Certifications	7	7	7	7

Performance Standards				
<b>Goal 1: Complete all annual &amp; semi-annual fire business inspections.</b>				
Completed Annual Fire Inspections (Target: 90%)	87%	25%	90%	90%
Completed Semi-Annual Fire Inspections (Target: 95%)	100%	100%	100%	100%
<b>Goal 2: Cover the cost of inspection services with inspection fees.</b>				
% of Cost Recovered (Target: 100%)	100%	100%	100%	100%
<b>Goal 3: Efficiently provide inspection services by maintaining a highly educated &amp; trained staff.</b>				
Construction Inspections per Code Inspector (Target: 1,700)	1,240	930	1,400	1,050
Nuisance Inspections per Code Inspector (Target: 1,100)	906	567	900	1,200
Fire Inspections per Fire Inspector (Target: 1350)	1,635	875	1,500	1,200
Fire Inspections Per Shift (Target: 215)	332		300	325
New Certifications per Employee (Target: ≥ prior year)	1	1	1	1
Number of Cross Training Sessions (Target: 12)	12	12	12	12

## ACCOMPLISHMENTS

9 New Certifications
Developed and implemented Contractor Portal
Started review of 2021 International Codes for adoption
Participated in the NFPA Community Risk Reduction Pilot Program

## GOALS AND OBJECTIVES

Adopt 2021 International Codes
55 training hours per employee
10 continuing education / code enforcement related presentations to outside groups



Photos from left to right:  
 - Construction Inspection  
 - Fuel Truck Inspection  
 - Interior property maintenance inspection

# Fire Department

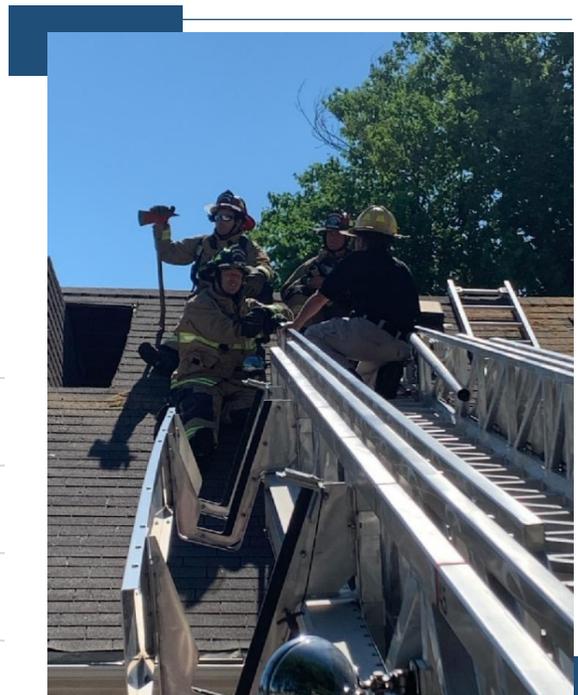
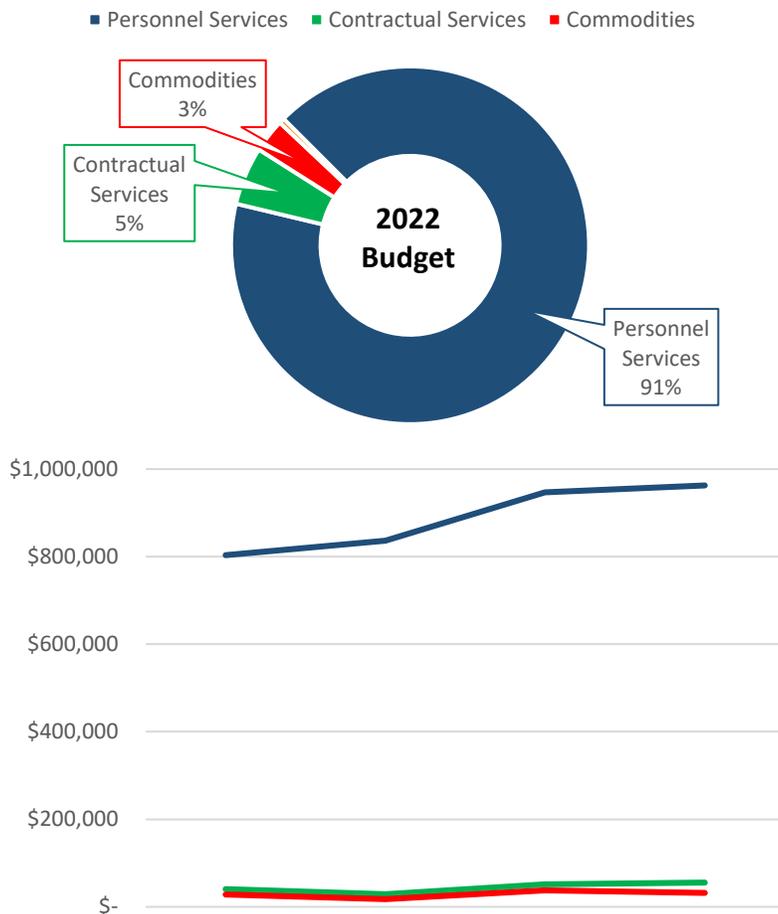
## Risk Reduction Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	803,354	836,148	946,700	962,600
Contractual Services	40,710	28,893	51,600	55,450
Commodities	28,416	17,590	37,700	32,000
Commodities - CIP	2,461	2,325	4,000	5,000
Capital Outlay	-	-	-	50,000
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 874,941</b>	<b>\$ 884,956</b>	<b>\$ 1,040,000</b>	<b>\$ 1,105,050</b>

### 2022 Capital Improvement Projects & Equipment

427.74-00	FR026E	Replace 2008 Ford Ranger, Unit #179	27,000
427.74-00	FR042E	Replace 2007 Chevy Impala, Unit #163	23,000
<b>TOTAL CIP BUDGET IMPACT</b>			<b>50,000</b>

### Division Expenditures



<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>\$6,748,890</b>	<b>\$7,274,061</b>	<b>\$7,581,415</b>	<b>\$7,767,954</b>
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# Human Resources Department

2022 Budget

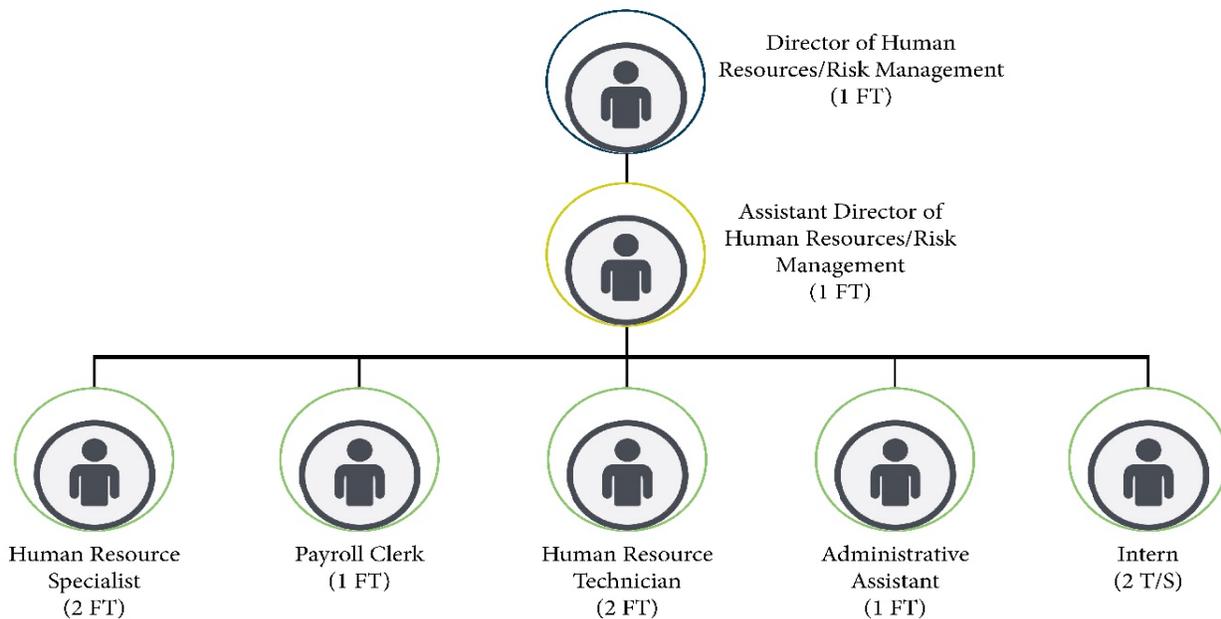
## Administration & Personnel Divisions (2510-2520)

**\$726,905**

### STATEMENT OF SERVICE

The Human Resources Department will assist the City in achieving its organizational goals and mission by providing excellent customer service to the citizens of Manhattan, effective and efficient programs and services in the hiring development and management of City personnel; and human relations services to the public are directed towards fostering and maintaining harmonious community relations, and eliminating discriminatory practices in housing, public accommodation and employment.

<b>Functions</b>	The mission of Human Resources is to provide pro-active and responsive Personnel/Human Relations and Risk Management related activities. Related to Risk Management is the establishment of "best practices" for the purpose of identifying proactive measures that are aimed towards reducing losses, preventing accidents, and promoting safety awareness and training programs.
<b>Positions</b>	7 full-time and 2 seasonals
<b>Adopted 2022 Budget</b>	\$726,905
<b>2021 Budget</b>	\$598,272
<b>Difference</b>	\$128,633



Performance Indicators	2019 Actual	2020 Actual	2021 Budget	2022 Budget
In-House Training Programs Offered	48	14	60	60
Number of Internal Promotions	13	8	13	10
Number of Problem Resolutions	1	2	5	3

# Human Resources Department

2022 Budget

Administration & Personnel Divisions (2510-2520)

**\$726,905**

Performance Standards				
<b>Goal 1: Increase the efficiency of attracting and retaining a diverse work force.</b>				
Turnover Ratio (Target: ≤ 10%)	12%	11%	12%	15%
% of New Hiring Filled Within 45 Days (Target: 100%)	87%	50%	75%	60%
% of Workforce representing women and minority employees.				
• Minority	10%	10%	12%	12%
• Women	24%	27%	25%	25%
<b>Goal 2: Reduce accidents, injuries, &amp; associated costs by increasing employee participation in safety training and the City's Wellness Program</b>				
Workers' Compensation Frequency Rate (Target: ≤ prior year)	42	23	35	35
Workers' Compensation Avg. Cost per Claim (Target: ≤ prior year)	\$4,032	\$2,973	\$3,500	\$3,500
Workers' Compensation Cost as % of Payroll (Target: ≤ prior year)	0.5%		0.5%	0.5%
Ratio of Wellness Program participants as % of employees in the City's Group Health Plan	98%	TBD Covid Delay	98%	98%
<b>Goal 3: Increase employee satisfaction in regards to services provided by the Human Resources Department.</b>				
Overall Employee Satisfaction - Internal Survey (Target: ≥ 90%)	91%	N/A	90%	90%
<b>Goal 4: Increase the efficiency of resolving employee problems, conflicts, &amp; complaints.*</b>				
Problem Resolutions Carried Out within 14 Days (Target: 100%)	N/A	100%	80%	80%

\*For actual years there were no reported cases.

## ACCOMPLISHMENTS

Implementation of Paylocity Modules for payroll, time and labor, recruiting, onboarding, and benefits
Conducted Internal FLSA Audit
Conducted internal I-9 Audit
Implemented Parental Leave Policy
Transitioned Group Health Plan from Grandfathered Status
Supported organization through FFCRA Policy Development, COVID impacts, and more

## GOALS AND OBJECTIVES

Conduct Total Rewards Study
Facilitate the RFP for the ERP (Finance System)
Continue implementation of Paylocity Modules (Learning, Survey and Community)
Implement training program for supervisory skills and abilities
Coordinate Sexual Harassment Training through Paylocity

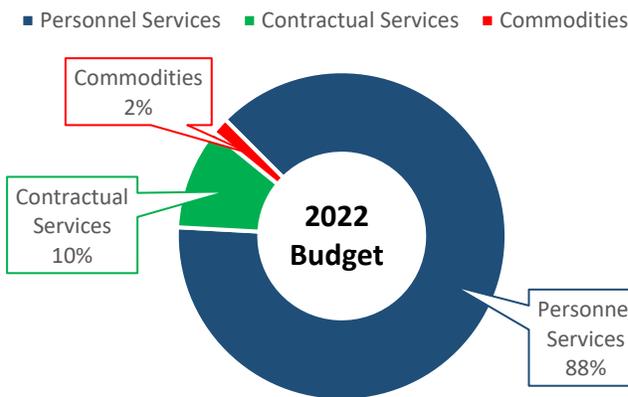
# Human Resources Department

## Administration Division

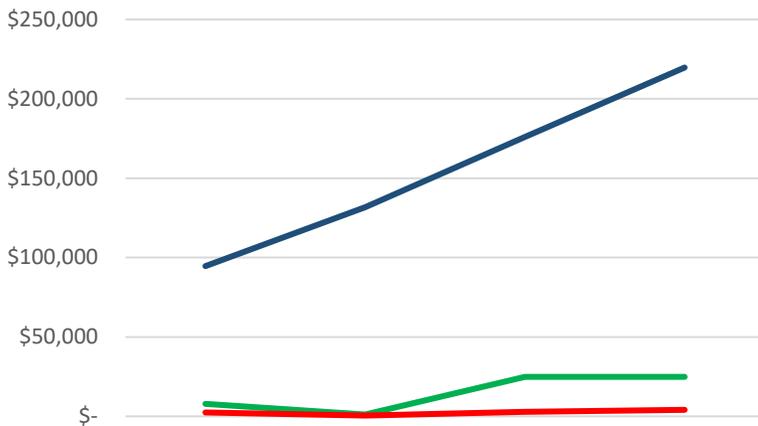
2022 Budget  
**\$248,705**

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	94,639	131,808	176,097	219,730
Contractual Services	7,795	1,139	24,875	24,875
Commodities	2,446	503	2,900	4,100
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 104,880</b>	<b>\$ 133,450</b>	<b>\$ 203,872</b>	<b>\$ 248,705</b>

### Division Expenditures



- Procedures
- Benefits
- Recruitment
- Policies
- Payroll



# Human Resources Department

2022 Budget

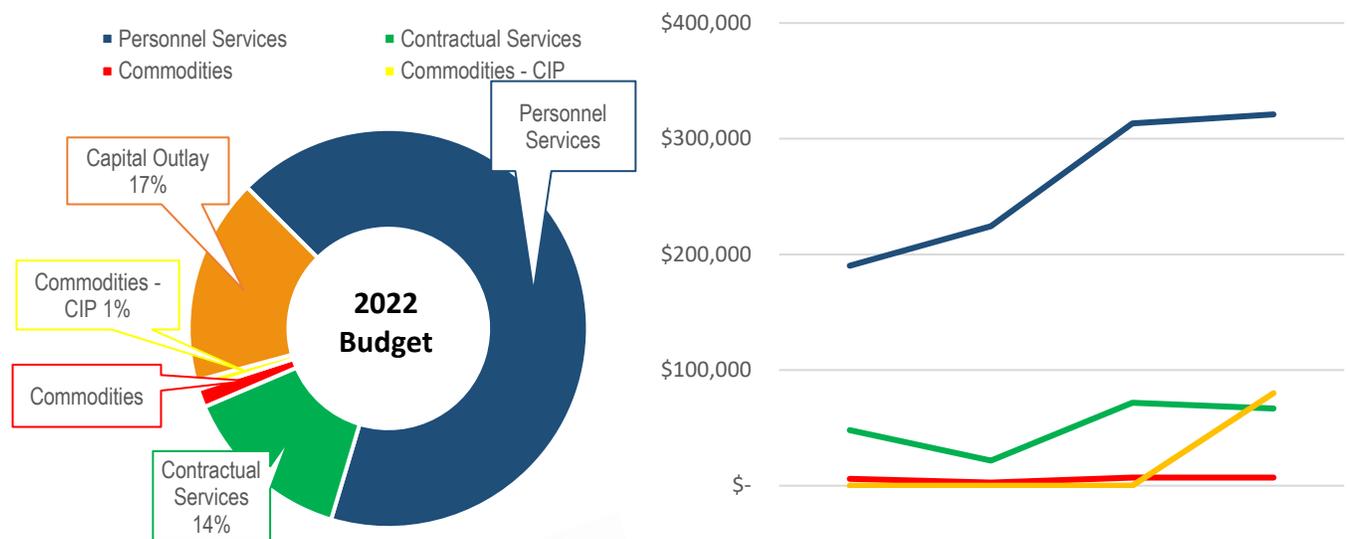
## Personnel Division

**\$478,200**

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	190,150	224,249	313,200	321,000
Contractual Services	48,032	21,670	71,700	66,700
Commodities	5,981	2,656	7,000	7,000
Commodities - CIP	-	6,714	2,500	3,500
Capital Outlay	-	-	-	80,000
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 244,163</b>	<b>\$ 255,289</b>	<b>\$ 394,400</b>	<b>\$ 478,200</b>

2022 Capital Improvement Projects and Equipment			
411.75-45	HR0003P	Comprehensive Pay Study	80,000
<b>TOTAL CIP BUDGET IMPACT</b>			<b>80,000</b>

### Division Expenditures



<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>\$349,043</b>	<b>\$388,739</b>	<b>\$598,272</b>	<b>\$726,905</b>
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# Public Works Department

2022 Budget

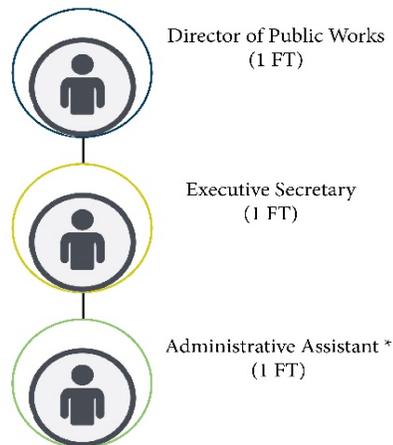
## Administration Division (3010)

**\$220,285**

### STATEMENT OF SERVICE

The mission of Public Works is to provide the citizens of, and the visitors to the City of Manhattan 1) a safe, properly constructed, and well maintained transportation network, 2) professional and efficient municipal engineering services, 3) a safe and plentiful drinking water supply, 4) properly treated wastewater.

<b>Functions</b>	The Public Works Administration Division consists of the Director, Executive Secretary, and an Administrative Assistant for the department. General guidance is provided for the Utilities Division, Engineering Division, and Operations Division of the Public Works Department. Technical support and advice is provided to the City Manager, and through that position, to the City Commission. Public Works also supports other departments within the City, such as Parks & Recreation, Community Development, Fire, and Airport.
<b>Positions</b>	3 full-time
<b>Adopted 2022 Budget</b>	\$220,285
<b>2021 Budget</b>	\$210,350
<b>Difference</b>	\$9,935



Performance Indicators	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Total Number of Department Employees	55	56	58	58
Number of Seasonal Department Employees	2	2	4	4
Number of City Commission Memos Produced	161	107	85	80
Number of Legislative City Commission Meetings Attended	24	20	20	22
Number of Commission Work sessions Attended	14	14	15	14
Number of Departmental Staff Meetings Conducted	46	48	45	45

Performance Standards				
<b>Goal 1: Promote public awareness of public works.</b>				
Percent of Project Notices Printed in the Paper (Target: 100%)	100%	100%	100%	100%

# Public Works Department

Administration Division (3010)

2022 Budget

**\$220,285**

## ACCOMPLISHMENTS

Completed Kimball Ave project at Candlewood Area, Completed Kimball and College Project, Bid and Awarded Levee Improvement Project, Bid and Awarded Joint Maintenance Facility, Produced over 2 billion gallons of water that met or exceeded water quality standards by EPA, Completed Construction of 6th and Houston Storm Sewer System.

## GOALS AND OBJECTIVES

Start Phase IX and X of North Campus Corridor, start construction on N. Manhattan south of Bluemont to Fremont in Aggieville, Complete awarded water line projects from 2021, Complete Street Maintenance Projects, Start Levee Improvements, Complete NW water tower site location study.

### Reasons to Visit the Public Works Homepage

[www.cityofmnhk.com/publicworks](http://www.cityofmnhk.com/publicworks)

- Get current news on road construction and other Public Works projects
- Find out about the latest bicycle news, events, routes and Bicycle Advisory Board issues
- Report potholes using the homepage's "Report IT" link
- Obtain information regarding projects that are currently out for bid on the City's current requests for proposals
- Review the Plans, Standard Specifications, Traffic Ordinances and other guidelines used by the Public Works Dept.
- Become aware of the City's current procedures for snow and ice removal

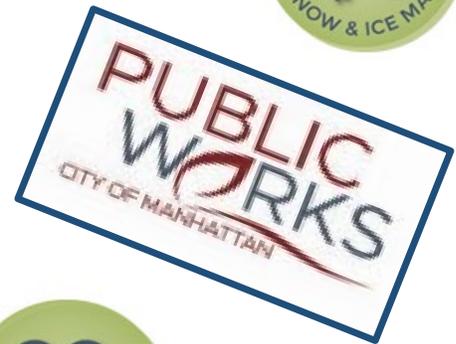
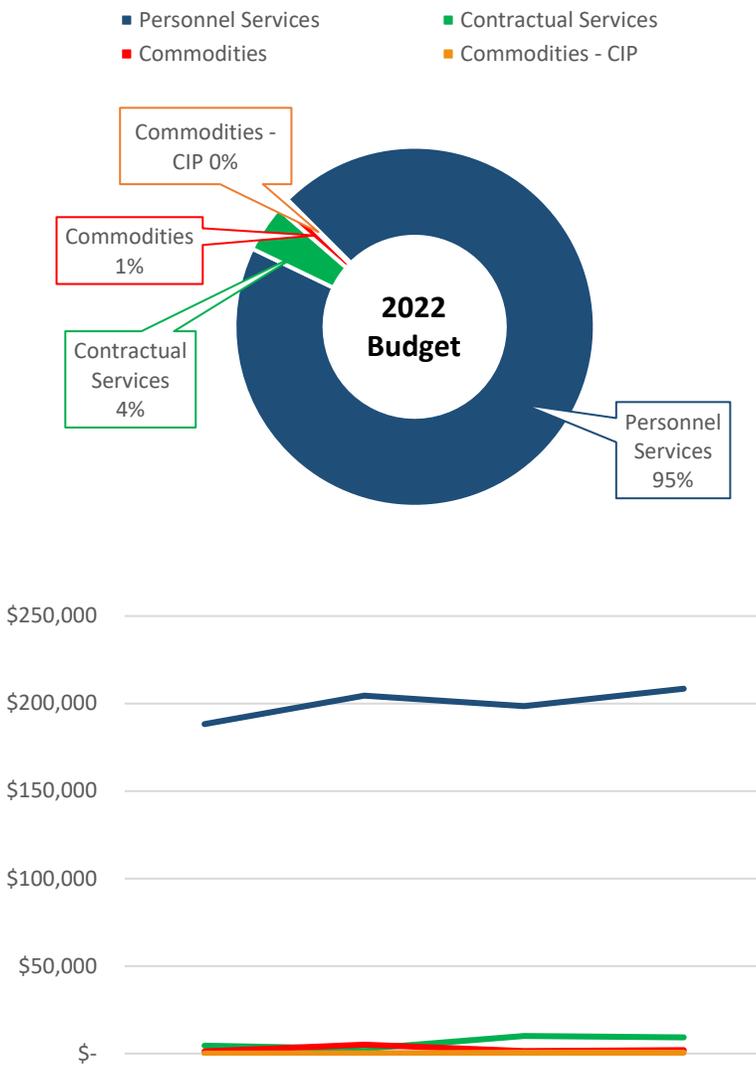


# Public Works Department

## Administration Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	188,262	204,560	198,450	208,475
Contractual Services	4,467	2,735	10,050	9,310
Commodities	1,237	5,083	1,350	2,000
Commodities - CIP	-	126	500	500
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 193,965</b>	<b>\$ 212,504</b>	<b>\$ 210,350</b>	<b>\$ 220,285</b>

### Division Expenditures



**Report a Problem**  
NON-EMERGENCY

# Public Works Department

## Street Division (3020)

2022 Budget  
**\$2,224,284**

### STATEMENT OF SERVICE

The Street Division's mission is to provide the citizens and visitors to the City of Manhattan a safe and well-maintained transportation network, storm sewer collection system and levee system.

<b>Functions</b>	The Street Division is one of the larger divisions, both by personnel and size of budget. Areas of responsibility include maintenance and repairs of streets, alleys, storm sewers, drainage systems, levee system, vehicle maintenance, snow and ice removal, and emergency response. This division also assists other departments within the City with various tasks.
<b>Positions</b>	35 full-time
<b>Adopted 2022 Budget</b>	\$2,224,284
<b>2021 Budget</b>	\$2,338,060
<b>Difference</b>	(\$113,776)
<b>Notable Items</b>	Seven (7) of the employees in this department are paid from Utility funds.



**SPRING  
CLEANUP!**



Performance Indicators	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Number of Street Crews	4	4	4	4
Number of Street Sweepers	3	3	3	3
Blocks of streets maintained (Swept)	33,782	50,033	40,000	50,000
Concrete Poured (yd <sup>3</sup> )	1,496	2,134	4,000	3,000
Number of potholes filled	24,492	16,836	10,000	17,000
% of reported potholes repaired	100%	100%	100%	100%
Amount of truck loads hauled to transfer station during annual spring clean-up (PW Only)	254	413	490	490
Miles of Paved Roads Maintained	225	225	225	225
Lane Miles of Paved Roads Maintained	491	491	495	495
Asphalt Placed for Street Repairs (Tons)	1,175	893	1,500	1,500

# Public Works Department

## Street Division (3020)

2022 Budget  
\$2,224,284

Performance Indicators	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Amount of Salt Spread (Tons)	3,624	1,092	3,500	3,500
Number of Winter Events Responded to	8	11	8	8
Center Line Miles of Rock Roads Maintained	12	12	12	12
Miles of Alleys Maintained	53	53	53	53
Number of Vehicle Repair Orders Completed	1,230	1,180	1,000	1,300
Number of Vehicles/Equipment in City Fleet	320	350	320	350
Miles of paved roads maintained per street dept. employee	14.03	14.03	14.14	14.14

Performance Standards				
<b>Goal 1: Maintain the community's infrastructure effectively and efficiently.</b>				
Number of blocks swept per street sweeper (Target: ≥ 10,000)	11,261	16,667	13,333	16,667
Street Sweeping Expenditures per Capita (Target: \$2.00)	\$2.30	\$2.30	\$3.00	\$3.50
Street Sweeping Expenditures per Linear Mile Swept (\$60)	\$60	\$60	\$65	\$65
Percent of potholes repaired that were reported through the City's Website (Target 100%)	100%	100%	100%	100%
<b>Goal 2: Provide prompt and efficient responses to winter storm events.</b>				
Primary Roads Cleared within 24 Hours (Target: 100%)	100%	100%	100%	100%
Secondary Roads Cleared within 72 Hours (Target: 100%)	100%	100%	100%	100%
Snow & Ice Removal Expenditures per Capita (Target: \$4.31)	\$3.01	\$3.01	\$4.25	\$4.25
Snow & Ice Removal Material Cost per Lane Mile (Target: \$450)	\$335	\$335	\$329	\$329
<b>Goal 3: Provide prompt and efficient storm sewer maintenance.</b>				
Clean the problem storm sewer culverts and inlets within 24 hours of storm event (Target: 100%)	100%	100%	100%	100%
<b>Goal 4: Provide affective preventative fleet maintenance.</b>				
Percent of Fleet Available for Use (Target: 95%)	95%	95%	95%	95%
Schedule and perform preventative maintenance for all equipment at recommended intervals (Target: 100%)	100%	100%	100%	100%
Average Fleet Maintenance Expenditures per Vehicle (Target: \$3,946)	\$1,100	\$1,500	\$1,200	\$1,700
Percent of Employees certified by ASE, EVT, or EETC (Target: 75%)	100%	85%	100%	85%

### ACCOMPLISHMENTS

The street and storm water divisions provided the citizens and visitor of Manhattan with safe and well maintained streets, storm sewer network and levee system. Potholes and snow removal were accomplished in an efficient and timely manner.

### GOALS AND OBJECTIVES

To provide the citizens and visitors of manhattan with safe and well maintained Streets, storm sewer network, levee and efficient pothole patching and snow removal as well as responding to citizens request thru the cities report it app.

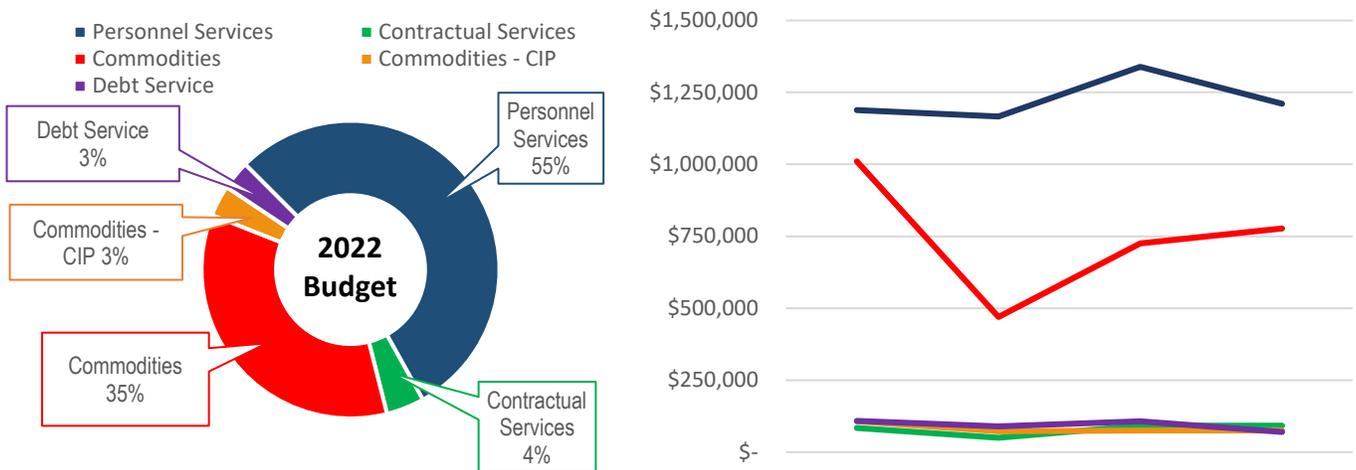
# Public Works Department

## Street Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	1,188,336	1,166,235	1,338,900	1,210,500
Contractual Services	83,529	49,862	91,575	91,925
Commodities	1,010,457	469,608	725,650	776,900
Commodities - CIP	107,201	72,475	75,000	75,000
Debt Service	108,522	89,421	106,935	69,959
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 2,498,045</b>	<b>\$ 1,847,601</b>	<b>\$ 2,338,060</b>	<b>\$ 2,224,284</b>

2022 Lease Purchase Payments			
432.85-00	ST012E	Replace 2001 3/4 Ton Pickup, Unit #23 (3 out of 5 Payments)	17,514
432.85-00	ST043E	Replace 2008 1 Ton Truck, Unit #22 (5 out of 5 Payments)	9,339
432.85-00	ST050E	Replace 2008 1 Ton Truck, Unit #54 (5 out of 5 Payments)	9,339
432.85-00	ST019E	Replace 2005 Dump Truck, Unit #33 (5 out of 5 Payments)	33,767
<b>TOTAL LEASE PURCHASE IMPACT</b>			<b>69,959</b>

### Division Expenditures



**DID YOU KNOW?**  
 \$X Million dollars of street repairs were completed in 2020

# Public Works Department

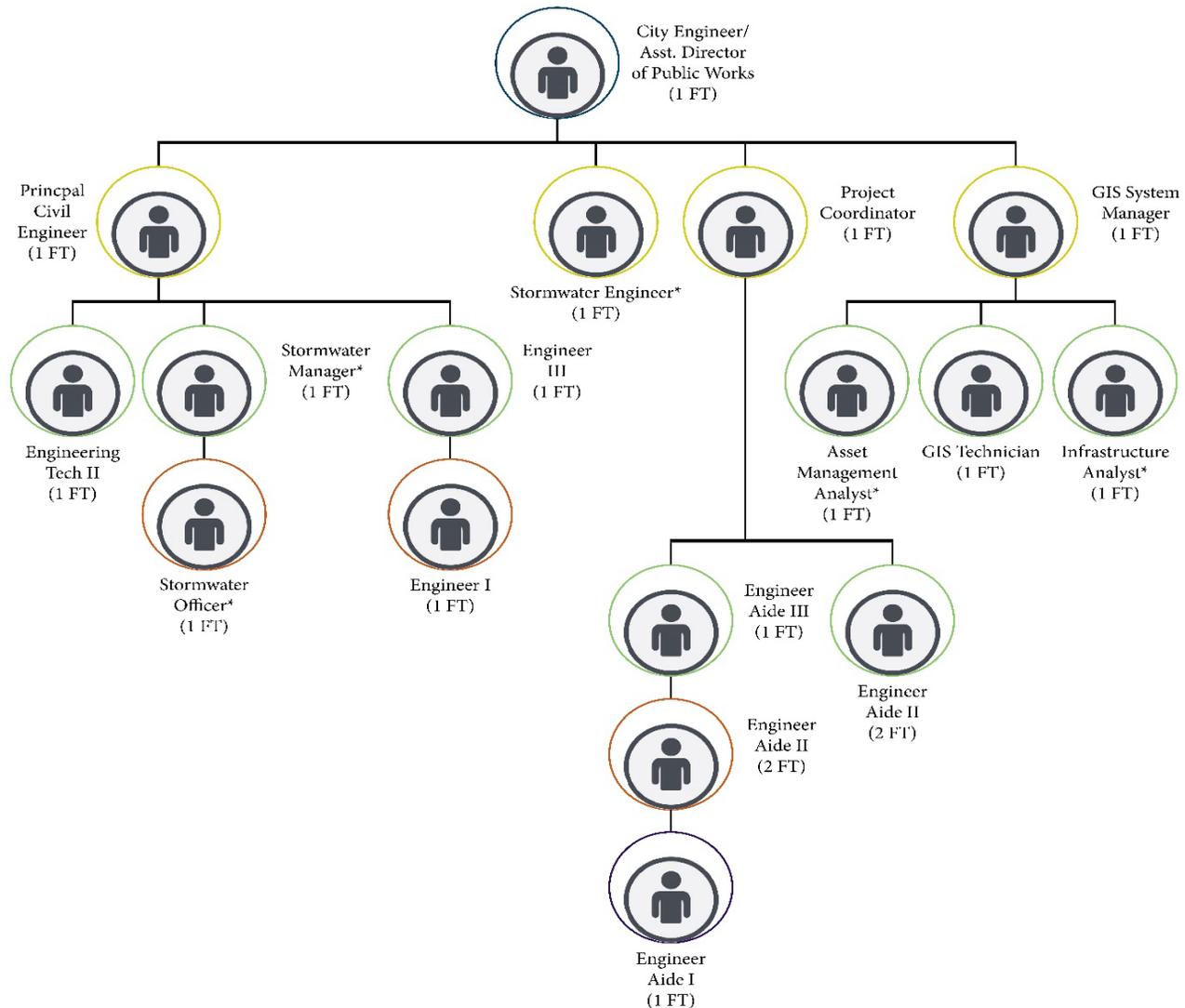
## Engineering Division (3030)

2022 Budget  
**\$1,145,450**

### STATEMENT OF SERVICE

The Engineering Division’s mission is to provide for the safety, health, and welfare for the citizens and visitors to the City of Manhattan by providing technical expertise in all aspects of the field of municipal engineering.

<b>Functions</b>	The Engineering Division provides technical services and assistance including surveying, design, and plan review for public improvements projects. In addition to critical technical skills, the Engineering Division provides specialized reports to the City Manager and City Commission as required.
<b>Positions</b>	21 full-time
<b>Adopted 2022 Budget</b>	\$1,145,450
<b>2021 Budget</b>	\$1,089,625
<b>Difference</b>	\$55,825
<b>Notable Items</b>	Seven (7) of the employees in this department are paid from Utility funds.



# Public Works Department

## Engineering Division (3030)

2022 Budget  
**\$1,145,450**

Performance Indicators	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Number of Plats	8	8	10	10
Number of In-House Design Projects	10	13	15	15
Number of Consultant Design Projects Managed	25	34	35	25
New Concrete Road Added (yd <sup>2</sup> )	22,000	33,088	50,000	30,000
New Asphalt Road Added (yd <sup>2</sup> )	57,001	1,784	30,000	30,000
Reconditioned Concrete Road (yd <sup>2</sup> )	N/A	13,808	25,000	25,000
Reconditioned Asphalt Road (yd <sup>2</sup> )	N/A	33,436	25,000	25,000
New Sanitary Sewer Added (Feet)	1,873	10,656	5,000	5,000
New Water Mains Added (Feet)	4,388	16,659	10,000	10,000
Performance Standards	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>Goal 1: Seek out grants and other funding opportunities.</b>				
Number of Grants Applied for (Target: ≥ 4)	12	10	8	8
% of Grants Awarded (Target: 67%)*	50%	60%	50%	50%
<b>Goal 2: Ensure quality control on every City construction project.</b>				
Projects that Pass 1-year Warranty Inspections (Target: 95%)	99%	100%	95%	95%
% of Street Miles Improved by Asphalt Overlay (Target: ≥ 5%)	4%	6%	5%	5%
<b>Goal 3: Monitor the condition of the City's infrastructure and rehabilitate deteriorating roads.</b>				
Pavement Condition Index (Target: 75)	73	74	74	75
Road Rehabilitation Expenditures per Capita (Target: \$28.37)	\$71.43	\$32.41	\$50.00	\$65.00
Road Rehabilitation Expenditures per Paved Lane Mile (Target: \$3,001)	\$11,134	\$6,000	\$7,500	\$7,500
<b>Goal 4: Identify and improve high risk intersections.</b>				
Number of Top-Ten High Accident Intersections Improved (Target: 1)	1	1	1	1

\*Dependent on Federal and State funding.

### ACCOMPLISHMENTS

North Campus Corridor. Phase V, VI and VII completed. Phase VIII designed. Phase IX and X under construction .
Levee designed and bid. Construction to begin early 2022.

### GOALS AND OBJECTIVES

Continue to keep North Campus on schedule and on budget
Continue to Keep Aggieville on schedule and on budget
Provide construction oversight for USACE Levee
Provide professional engineering expertise to other depts and plan review
Continue downtown watershed project list. Project #1 completed
Continue to manage multiple construction projects throughout the city

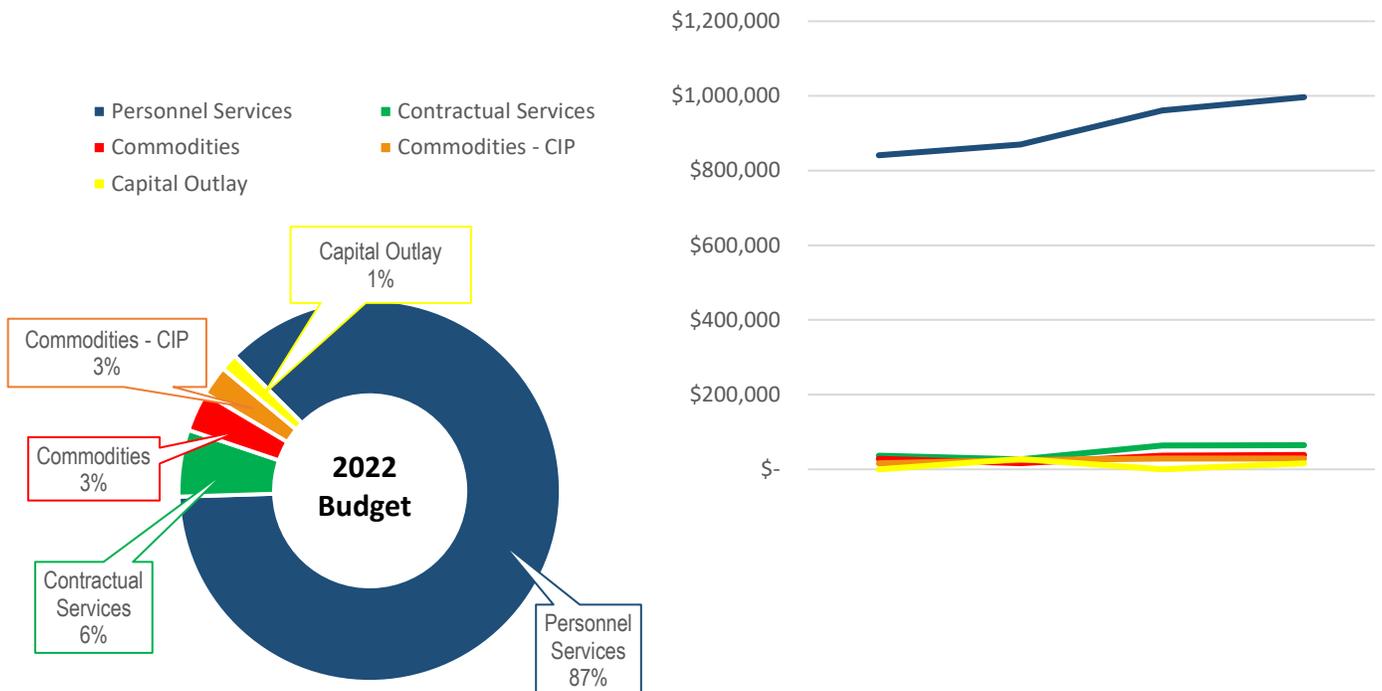


# Public Works Department

## Engineering Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	841,115	870,282	961,200	996,700
Contractual Services	36,897	26,709	63,445	64,700
Commodities	28,399	16,544	36,280	38,550
Commodities - CIP	16,225	24,267	28,700	29,000
Capital Outlay	-	27,640	-	16,500
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 922,636</b>	<b>\$ 965,442</b>	<b>\$ 1,089,625</b>	<b>\$ 1,145,450</b>

### Division Expenditures



# Public Works Department

## Traffic Division (3040)

2022 Budget

**\$819,790**

### STATEMENT OF SERVICE

The Traffic Division's mission is to provide the citizens and visitors to the City of Manhattan a safe and well maintained traffic control system.

<b>Functions</b>	The Traffic Control Division provides services aimed at the safe movement of vehicle and pedestrian traffic throughout the City of Manhattan. These activities include maintenance of all traffic signals, installation and repair of street signs, and the placement of roadway markings where necessary. This division also assists other departments within the city with signs and pavement marking in locations such as Parks, Airport, and the Library.
<b>Positions</b>	12 full-time
<b>Adopted 2022 Budget</b>	\$819,790
<b>2021 Budget</b>	\$763,225
<b>Difference</b>	\$56,565
<b>Notable Items</b>	Electricians are shown in the Traffic Division Organizational Chart, but are paid from Water and Wastewater Fund. The Traffic Supervisor is paid from Special Street & Highway.



# Public Works Department

## Traffic Division (3040)

2022 Budget

**\$819,790**

Performance Indicators	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Number of Responses to Signal Problems	253	267	250	225
Number of Signal Bulbs Replaced	32	45	30	50
Number of Stolen Signs Replaced	688	690	750	750
Number of Sign Posts Replaced	488	600	500	500
Number of Signs Produced	2,756	2,950	3,500	4,000
Number of Crosswalk Signals Installed	1	3	3	2
Number of School Zone Flashers	0	1	2	2
Number of Signs Upgraded (Target: 150)	1,365	1,200	1,000	1,250
Number of Traffic Counts Performed	50	61	50	60

Performance Standards	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>Goal 1: Create long-term energy savings by utilizing newer technology.</b>				
LED Replacement Program Completion (Target: 100%)	N/A	N/A	N/A	N/a
Number of Traffic Signals Upgraded to New Version (Target: ≥ prior year)	10	3	5	2
<b>Goal 2: Provide for safety of motorists &amp; pedestrians.</b>				
Percent of Street Signs Replaced (Target: 10%)	8%	12%	10%	10%
Traffic Signal Problems Responded to within 24 Hours (Target: 100%)	100%	100%	100%	100%

### ACCOMPLISHMENTS

Maintained 100% Compliance response time for emergencies
Maintained 100% operational status during the continuing Covid Pandemic
Brought the new RROW permitting system online

### GOALS AND OBJECTIVES

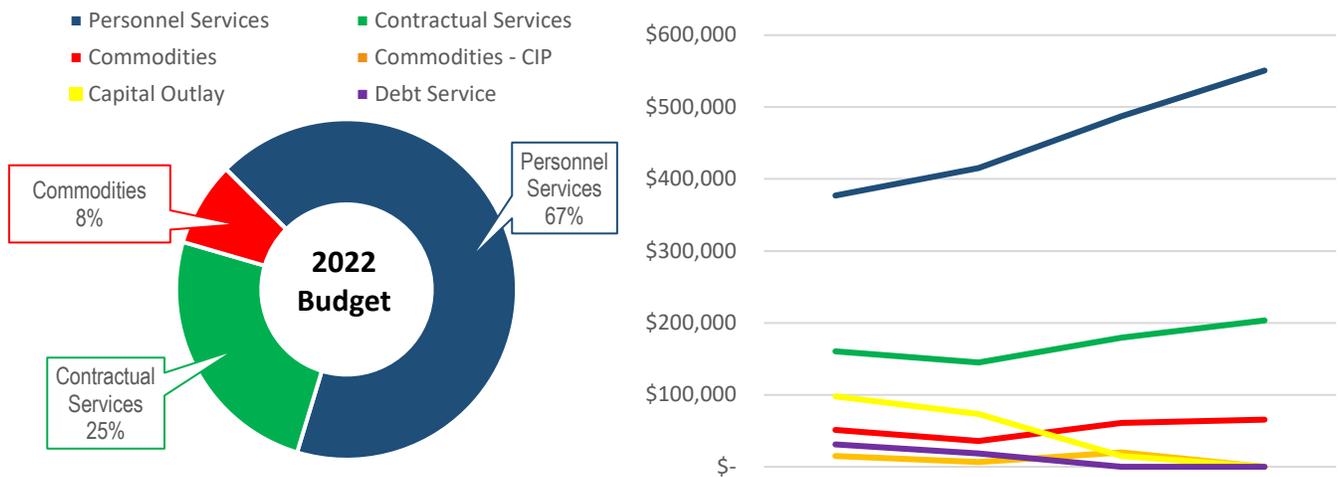
Continues build out the ITS system, to include network, software, and equipment improvements
Review pavement marking procedures and equipment to improve operations

# Public Works Department

## Traffic Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	377,036	415,245	487,500	550,800
Contractual Services	160,518	144,969	179,550	203,440
Commodities	51,202	35,847	61,175	65,550
Commodities - CIP	15,101	6,654	20,000	-
Capital Outlay	97,931	73,178	15,000	-
Debt Service	31,117	18,591	-	-
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 732,905</b>	<b>\$ 694,484</b>	<b>\$ 763,225</b>	<b>\$ 819,790</b>

### Division Expenditures



<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>\$4,347,551</b>	<b>\$3,720,031</b>	<b>\$4,401,260</b>	<b>\$4,409,809</b>
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# Parks and Recreation Department

## Administration Division (4010)

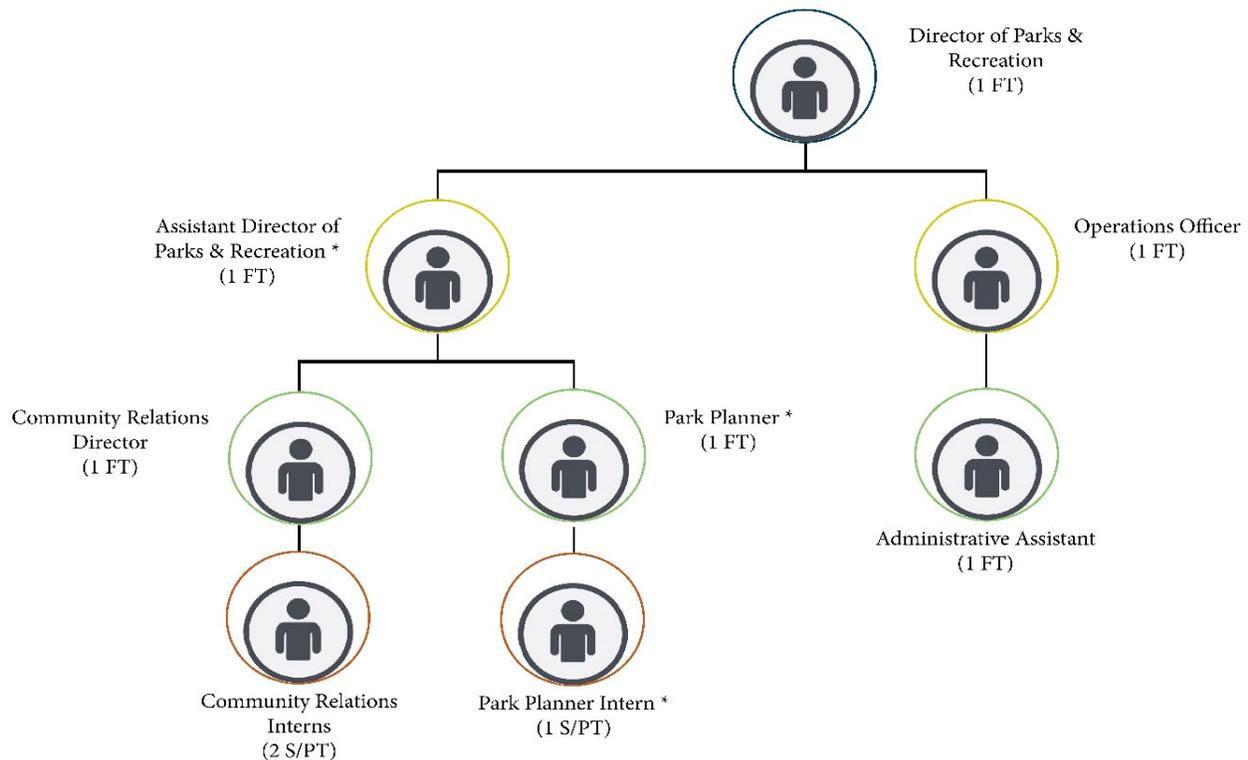
2022 Budget

**\$252,550**

### STATEMENT OF SERVICE

Manhattan Parks and Recreation builds a healthy community through people, parks, and programs.

<b>Functions</b>	Parks and Recreation Administration is responsible for the management of the Parks Division, Recreation Division, Sunset Zoo, Douglass Center, Animal Shelter, Flint Hills Discovery Center, and Swimming Pools.
<b>Positions</b>	3 full-time and 3 seasonal
<b>Adopted 2022 Budget</b>	\$252,550
<b>2021 Budget</b>	\$287,650
<b>Difference</b>	(\$35,100)



Performance Indicators	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Advisory Board Meetings Conducted	12	10	12	12

Performance Standards				
Goal 1: Increase awareness of Parks & Recreation Programs and Activities				
On-Line Registrations (Target: ≥ prior year)	9,800	4,124	10,000	10,000
Yearly Scholarship Usage	15,276	172	15,000	15,000

\* this benchmark will not be used after 2019

# Parks and Recreation Department

## Administration Division (4010)

2022 Budget  
**\$256,050**

### ACCOMPLISHMENTS

Two water parks open and operational
Restructured P&R Fees Resolution to increase cost recovery goals

### GOALS AND OBJECTIVES

Three water parks open and operational
Completion of Suset Zoo Expedition Asia
Completion of FHDC Kidscape
Initiatate Parks and Recreation Master Plan

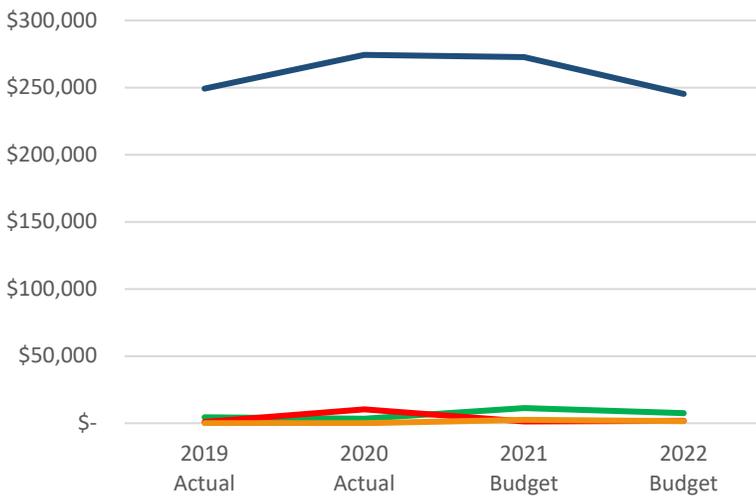
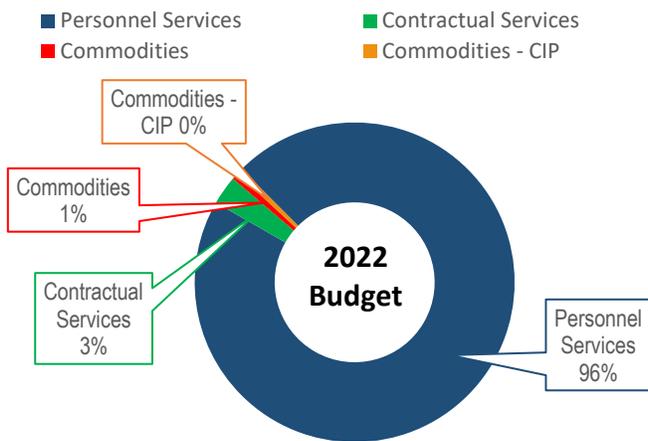


# Parks and Recreation Department

## Administration Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	249,219	274,362	272,600	245,300
Contractual Services	4,374	3,327	11,250	7,500
Commodities	889	10,295	1,300	1,750
Commodities - CIP	-	-	2,500	1,500
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 254,482</b>	<b>\$ 287,984</b>	<b>\$ 287,650</b>	<b>\$ 256,050</b>

### Division Expenditures



# Parks and Recreation Department

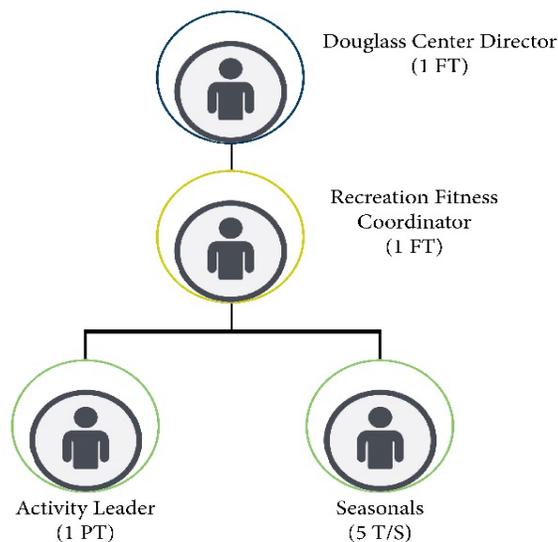
## Douglass Community Center Division (4020)

2022 Budget  
**\$279,770**

### STATEMENT OF SERVICE

The Douglass Center's mission is to provide programs and events that emphasize educational, recreational and cultural activities that contribute to building a healthy community.

<b>Functions</b>	Douglass Community Center offers a recreation/community center program which emphasizes educational, recreational, and cultural activities.
<b>Positions</b>	2 full-time, 1 part-time, and 5 seasonal
<b>Adopted 2022 Budget</b>	\$279,770
<b>2021 Budget</b>	\$276,010
<b>Difference</b>	\$3,760



Performance Indicators	2019	2020	2021	2022
	Actual	Actual	Budget	Budget
Annual Attendance to the Douglass Center	21,158	6,460	37,000	37,500
Programs Presented Annually	30	-	30	30

Performance Standards				
<b>Goal 1: Support youth development through tutoring programs &amp; workshops.</b>				
Number of Students Participating (Target: ≥ prior year)	145	-	145	145
Number of Volunteer Educators & Tutors (Target: ≥ prior year)	240	-	240	240
<b>Goal 2: Increase utilization of programs &amp; facilities.</b>				
% Increase in Annual Attendance (Target: ≥ prior year)	-15.4%	N/A	6.1%	6.5%

# Parks and Recreation Department

## Douglass Community Center Division (4020)

2022 Budget  
**\$279,770**

### ACCOMPLISHMENTS

Continued to incorporate new programs and activities focusing on health, wellness, nutrition
Continued to focus on senior fitness activities programs
Continued to expand cultural programs including music and performing arts
Completed construction and opened Douglass Activity Center
Expanded hours of operations due to new facility opening
Purchased fitness equipment for the fitness area

### GOALS AND OBJECTIVES

Complete renovation of men's and women's restrooms/lock rooms at Douglass Center
Look to accommodate more activities since we now have a complex of three facilities
Continue working on Douglass Center historical wall in Douglass Center Annex
Working on restoring the kitchen in Douglass Center Annex
Create new meeting room in Douglass Center Annex to replace the vacated fitness area

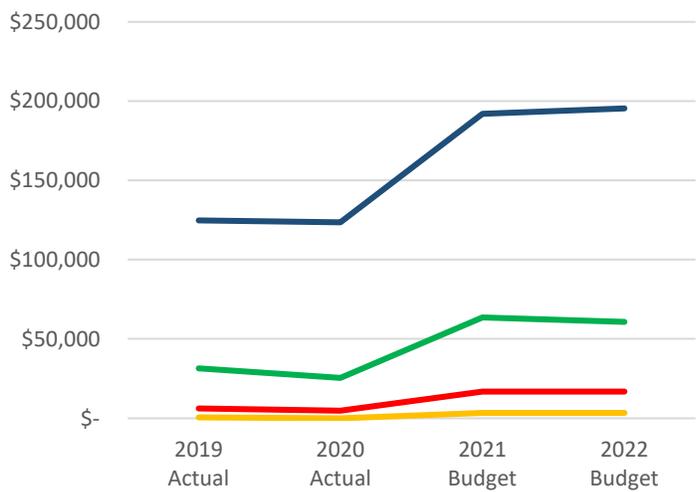
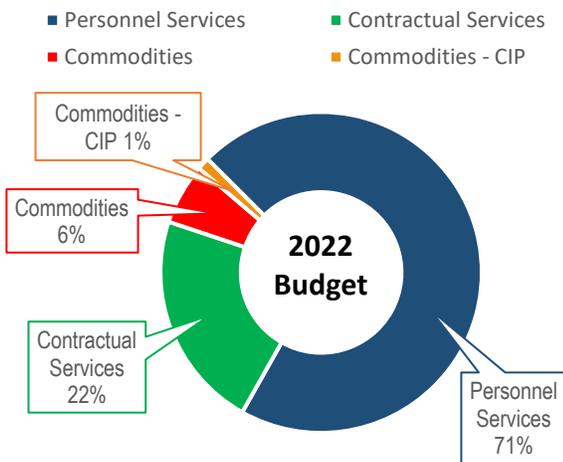


# Parks and Recreation Department

## Douglass Community Center Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	124,744	123,702	192,060	195,570
Contractual Services	31,405	25,467	63,550	60,800
Commodities	6,181	4,772	16,900	16,900
Commodities - CIP	513	-	3,500	3,500
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 162,843</b>	<b>\$ 153,941</b>	<b>\$ 276,010</b>	<b>\$ 276,770</b>

### Division Expenditures



# Parks and Recreation Department

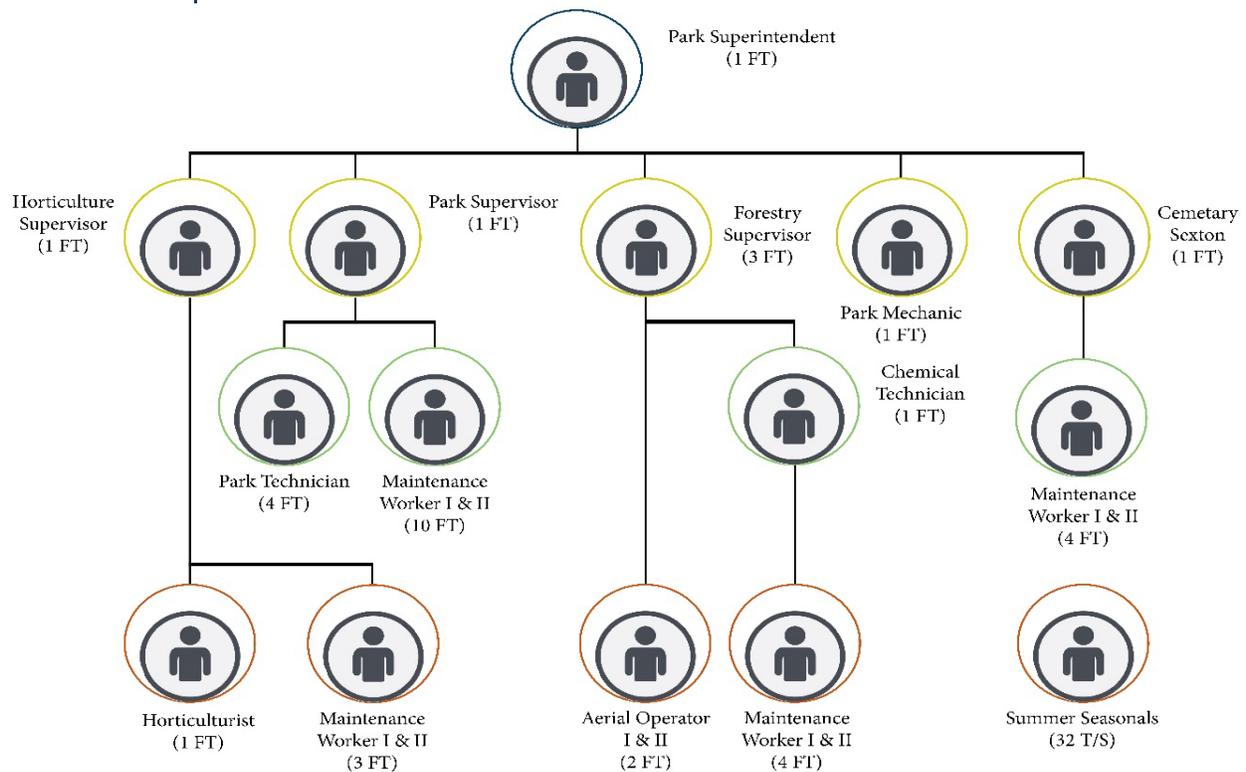
## City Parks Division

2022 Budget  
**\$3,479,114**

### STATEMENT OF SERVICE

The Parks Division's mission is to enrich life by providing opportunities for affordable recreation, conserving the environment, and beautifying the City.

<b>Functions</b>	The Parks Division is responsible for all City parks and facilities, forestry services, horticulture services, two cemeteries, the community center, city building maintenance and snow removal. Park activities include maintenance of structures and grounds keeping. Forestry services include the planting and care of many species of trees, removal of dead or diseased trees, and various insect control measures. Horticultural services include the maintenance and care of various city streetscapes, roundabouts, planting beds, fountains, the Rose Garden in City Park, Blue Earth Park, and the Discovery Center grounds.
<b>Positions</b>	35 full-time
<b>Adopted 2022 Budget</b>	\$3,479,114
<b>2021 Budget</b>	\$2,868,270
<b>Difference</b>	\$610,844



Performance Indicators	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Total Public Maintained Acres by Parks Division	1,225	1,362	1,362	1,362
Trees Planted	180	5	20	50
Trees Removed	160	100	150	150
Number of Playgrounds	13	13	13	13

# Parks and Recreation Department

## City Parks Division

2022 Budget  
**\$3,479,114**

Performance Standards	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>Goal 1: Inspect &amp; maintain all playgrounds in accordance with National Recreation &amp; Park Association Standards</b>				
% of Playgrounds Audited Annually (Target: 100%)	100%	100%	100%	100%
Average Audit Compliance Rating (Target: < 15% noncompliance)*	5%	5%	5%	5%
Number of National Playground Inspector Certified Staff (Target: 2)	4	3	3	5
<b>Goal 2: Inspect &amp; maintain all public water features in accordance with National Recreation &amp; Park Association Standards.</b>				
% of Swimming Pools Inspected Daily**	100%	100%	100%	100%
% of Splash Parks & Fountains Inspected Daily**	100%	100%	100%	100%
Number of Aquatic Facility Operator Certified Staff (Target: 2)	6	4	3	6
<b>Goal 3: Reduce the number of work related accidents by maintaining safety as a priority in the Park Division.</b>				
Number of Worker Comp Related Accidents / Incidents	2	1	2	1
% of Accidents/Incidents Followed by a Safety Meeting	100%	100%	100%	100%
<b>Goal 4: Conserve green space and trees.</b>				
Trees Planted/Removed Ratio (Target: Plantings ≥ 1/1)	1	.05/1	-	.33/1

\*Audit Compliance Rating is based on the City repairing and replacing deficiencies identified in the annual audit.

\*\* Target is 100%, and daily inspection only occurs when the swimming pools, splash parks, and fountains are in operation.

### ACCOMPLISHMENTS

Established career ladder and organizational review, established crew leaders per section
Initiated and staffed a new sub section for Trails and Natural Resources, increased trail maintenance.
Continued efforts to re-fill vacant positions - increased productivity and completion of tasks are the result
Maintained open facilities in a safe and effective manner
Assisted in the completion and opening of Douglass, Anthony and Eisenhower Recreation Centers
Opened two waterparks and the splash park on time with limited resources. Painted CICO and Northview.
Completed the FEMA Mitigated Parking Lot and Trail Replacement at Anneberg Park

### GOALS AND OBJECTIVES

Continue delivering high quality turf, sportfields, landscaping, cemeteries and street tree programs
Maintain healthy, safe, and attractive waterparks, water features and facilities for the community
Coordinate the completion and opening of the Aggieville Parking Garage and Parking Management Program
Perform trail renovation and maintenance Citywide to deliver sustainable trails
Continue prairie restoration at Roger Schultz Park and evasive species eradication throughout the system
Add additional locations to the Pollinator Pocket Initiative and increase wildflower and polinator species
Complete the remaining FEMA projects resulting from the 2018 Flood - Dishman Lake Dredging, Building
Maintain , renew and add additional staff to required certifications throughout the Division

# Parks and Recreation Department

## City Parks Division

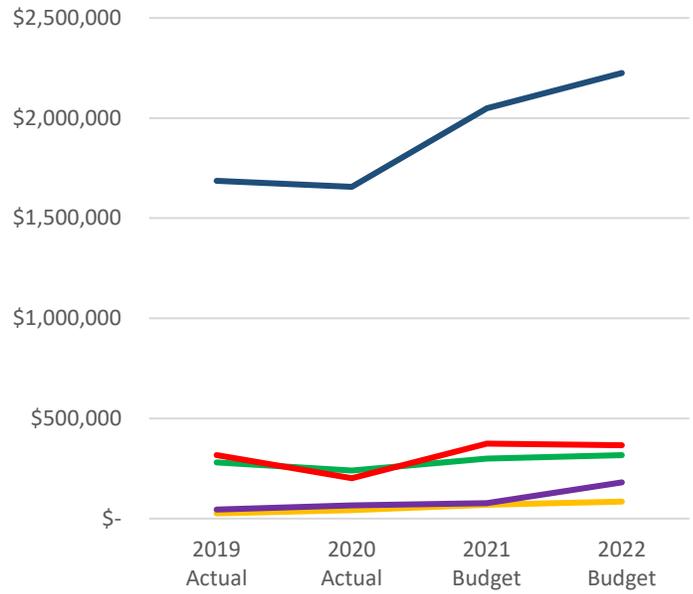
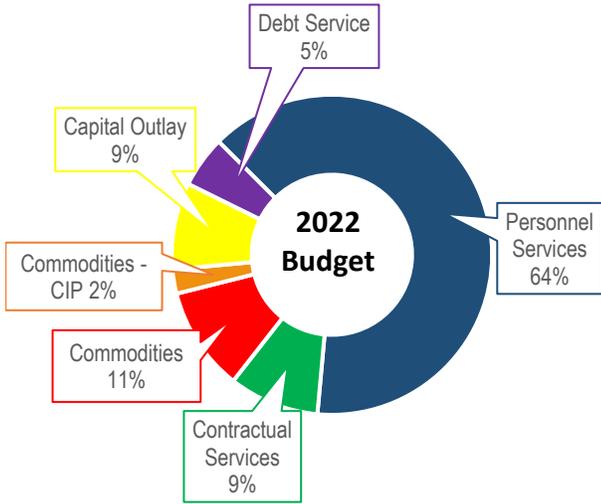
Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	1,686,765	1,656,627	2,048,291	2,224,980
Contractual Services	280,983	240,059	298,950	316,850
Commodities	316,507	201,643	374,400	366,400
Commodities - CIP	26,012	41,824	70,000	85,000
Capital Outlay	12,750	-	-	305,000
Debt Service	45,182	65,856	76,629	180,884
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 2,368,199</b>	<b>\$ 2,206,009</b>	<b>\$ 2,868,270</b>	<b>\$ 3,479,114</b>

2022 Capital Improvement Projects and Equipment			
463.85-00	CP015E	Replace 1996 Pickup Truck, Unit #76	10,394
463.79-10	CP029E	Purchase Gooseneck Dump Trailer	15,000
463.85-00	CP034E	Replace Tractor, Unit #779	10,394
463.74-00	CP056E	Replace Ford F150 Pickup, Unit #771	45,000
463.85-00	CP132E	Replace Knuckleboom Truck, Unit #175	34,646
463.85-00	CP137E	Replace Brush Chipper, Unit #601	15,013
463.85-00	CP138E	Replace Ford Loader Tractor, Unit #605	12,704
463.85-00	CP140E	Replace Ford 1 Ton Dump Truck, Unit #181	18,478
463.73-10	CP170E	Replace Hustler Excel Mower, Unit #707	45,000
463.85-00	CP175E	Replace Hustler Excel Mower, Unit #772	13,858
463.73-10	CP186E	Replace John Deere UTV, Unit #713	30,000
463.73-10	CP210E	Replace Forestry Truck Mounted Spray Equipment	50,000
463.73-10	CP255E	Replace Hustler Excel Mower, Unit #769	45,000
463.75-35	CP290E	Purchase Self Propelled Turf Sprayer	60,000
463.73-10	CP405P	Sunrise Equipment Shed	30,000
<b>TOTAL CIP BUDGET IMPACT</b>			<b>435,487</b>

2022 Lease Purchase Payments			
463.85-00	CP015E	Replace 1996 Pickup Truck, Unit #76 (1 out of 4 Payments)	10,394
463.85-00	CP034E	Replace Tractor, Unit #779 (1 out of 5 Payments)	10,394
463.85-00	CP130E	Replace Forestry Large Aerial Truck, Unit #65 (2 out of 5 Payments)	26,645
463.85-00	CP132E	Replace Knuckleboom Truck, Unit #175 (1 out of 5 Payments)	34,646
463.85-00	CP137E	Replace Brush Chipper, Unit #601 (1 out of 5 Payments)	15,013
463.85-00	CP138E	Replace Ford Loader Tractor, Unit #605 (1 out of 5 Payments)	12,704
463.85-00	CP140E	Replace Ford 1 Ton Dump Truck, Unit #181 (1 out of 5 Payments)	18,478
463.85-00	CP175E	Replace Hustler Excel Mower, Unit #772 (1 out of 5 Payments)	13,858
463.85-00	CP188E	Replace Skid Steer Loader (5 out 5 Payments)	6,470
463.85-00	CP206E	Replace Backhoe/Loader (4 out 5 Payments)	18,227
463.85-00	CP277E	Replace 72" Mower, Unit #774 (4 out of 5 Payments)	8,517
463.85-00		Replace Compact Excavator (3 out of 5 Payments)	5,540
<b>TOTAL LEASE PURCHASE IMPACT</b>			<b>180,885</b>

## Division Expenditures

- Personnel Services    ■ Contractual Services    ■ Commodities
- Commodities - CIP    ■ Capital Outlay    ■ Debt Service



# Parks and Recreation Department

## Waterparks Division (4040)

2022 Budget  
**\$983,350**

### STATEMENT OF SERVICE

The Waterparks Division's mission is to build a healthy community through people, parks, and programs.

<b>Functions</b>	The City of Manhattan operates three public waterparks that received major improvements as a result of the first Quality of Life sales tax initiative retired in 2018. City Park Waterpark is the largest of the 3 facilities with more than 875,000 gallons of water spread over four pools. CiCo Waterpark is located in the northwest part of the community and features lap and rec pools with over 385,000 gallons of water. Northview Waterpark is located in the northeast part of the city and offers a combination of lap, rec and tot pools totaling over 285,000 gallons of water. Waterpark operations include recreational swimming, swim lessons, aquatics classes, lap swimming, swim team practices, pool rentals, and special events.
<b>Positions</b>	175 seasonal positions. This is not the number of people. In most cases one person works multiple positions.
<b>Adopted 2022 Budget</b>	\$983,350
<b>2021 Budget</b>	\$839,400
<b>Difference</b>	\$143,950

Performance Indicators	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Lifeguards on Duty	41	-	43	43

Performance Standards	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>Goal 1: Increase participation in aquatic services.</b>				
Annual Pool Attendance (Target: ≥ prior year)	103,589	-	105,000	105,000
Youth Swimming Lesson Participants (Target: ≥ prior year)	1,715	-	1,750	1,750
Adult Aquatic Program Participants (Target: ≥ prior year)	402	-	500	400
<i>Note: Effective 2019, a change in reporting software impacted admission totals.</i>				
<b>Goal 2: Increase revenues to help offset the cost of providing aquatic services.</b>				
Cost Recovery (Target: 50%)	66%	N/A	55%	50%

### ACCOMPLISHMENTS

Successfully opened and operated two outdoor aquatic facilities amidst a pandemic and staffing shortage.
All lifeguards staffed for the 2021 season (109) were certified in a span of three weeks prior to opening day.

### GOALS AND OBJECTIVES

Re-open CiCo waterpark to the public.
Return to a regular staff training and certification mode.
Continue to re-build staffing numbers after those lost during 2020.

**WATER FUN  
FOR ALL  
AGES!**



**SEASON  
PASSES  
AVAILABLE!**

# Parks and Recreation Department

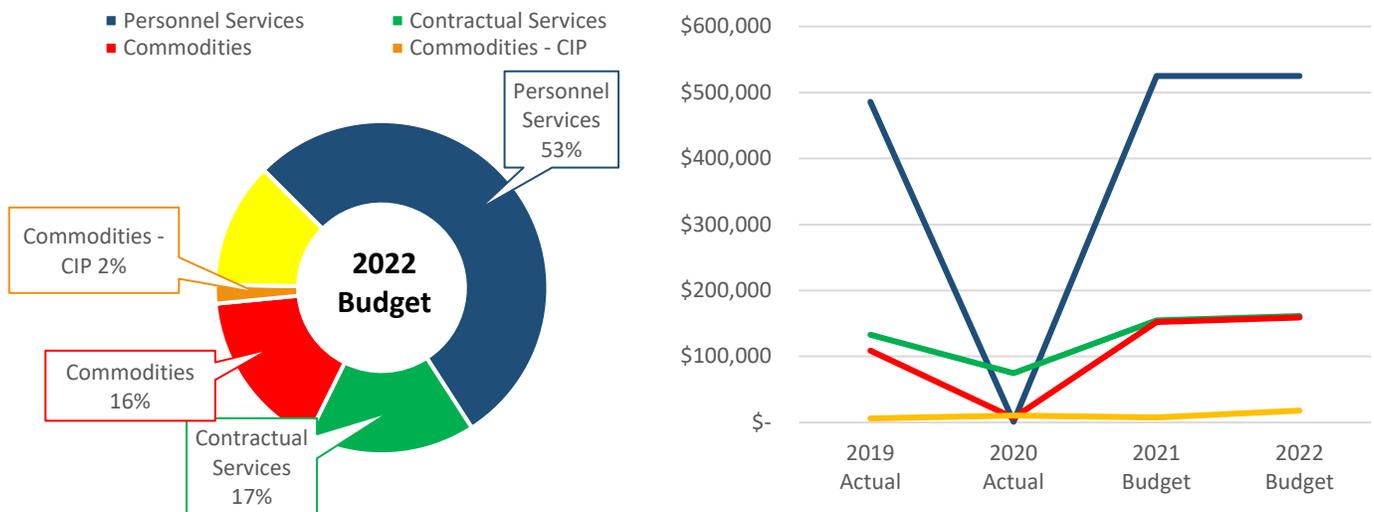
## Waterparks Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	485,981	1,096	525,000	525,000
Contractual Services	133,061	74,763	154,550	161,250
Commodities	108,635	6,989	152,350	159,100
Commodities - CIP	6,124	10,455	7,500	18,000
Capital Outlay	-	-	-	120,000
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 733,801</b>	<b>\$ 93,303</b>	<b>\$ 839,400</b>	<b>\$ 983,350</b>

### 2022 Capital Improvement Projects and Equipment

464.75-05	RC041P	Pool Feature Maintenance, Repair & Replacement	50,000
464.75-05	RC046P	CiCo Waterpark: Paint Pool Surfaces	70,000
<b>TOTAL CIP BUDGET IMPACT</b>			<b>120,000</b>

### Division Expenditures



# Parks and Recreation Department

## Sunset Zoo Division (4050)

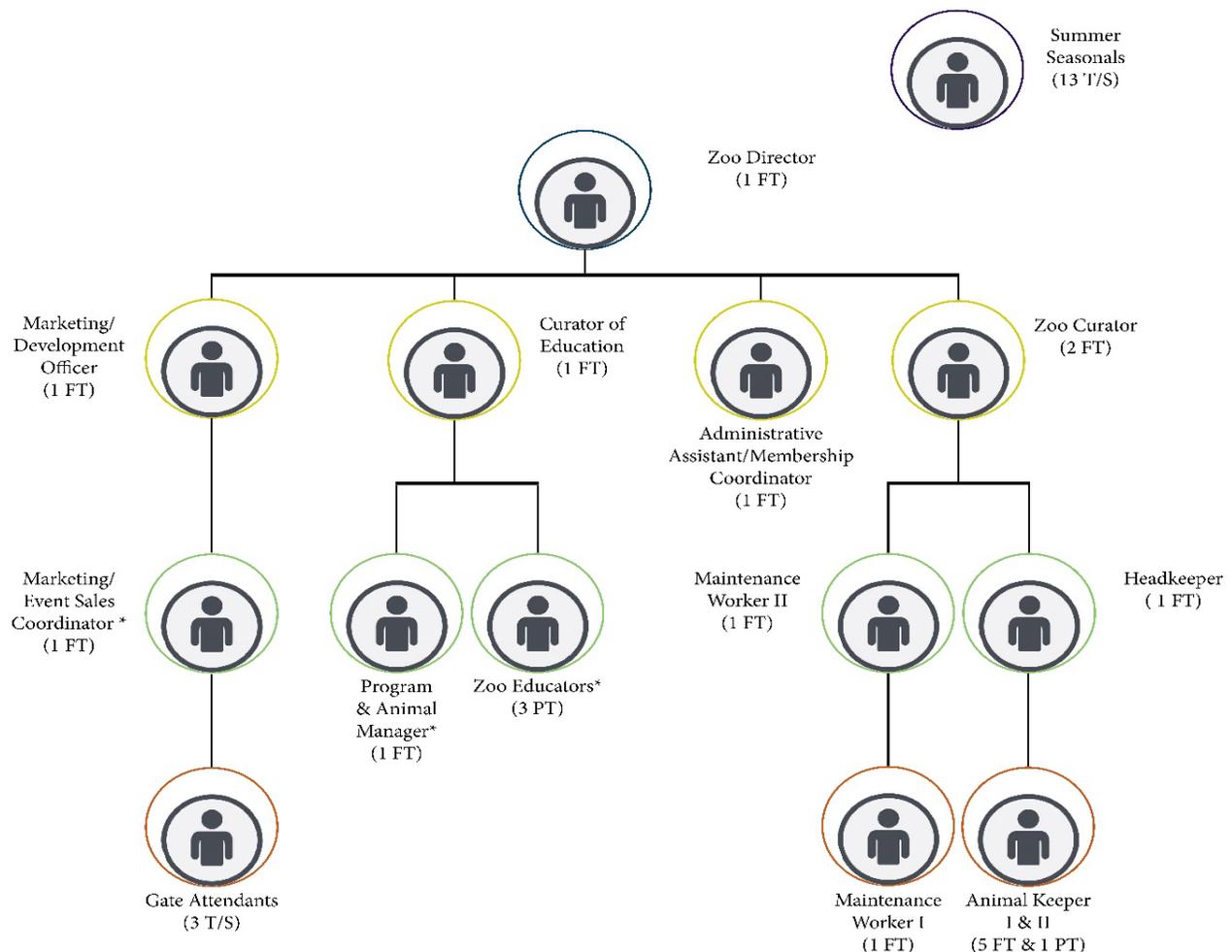
2022 Budget

**\$1,297,974**

### STATEMENT OF SERVICE

The Waterparks Division's mission is to build a healthy community through people, parks, and programs.

<b>Functions</b>	The Sunset Zoo provides an excellent conservation, recreation, and education facility for the citizens of Manhattan and surrounding areas. In addition to numerous exhibits, the park has a children's zoo and many annual programs for younger children. Departmental responsibilities include maintaining animal exhibits and collection, education programming, marketing, and development of the zoo.
<b>Positions</b>	20 full-time, 8 part-time, and 20 seasonal
<b>Adopted 2022 Budget</b>	\$1,297,974
<b>2021 Budget</b>	\$1,244,700
<b>Difference</b>	\$53,274
<b>Notable Items</b>	All zoo admission, education, and facility rental revenue is deposited into the special revenue fund 119, which is the Special Sunset Zoo fund. Friends of Sunset Zoo memberships are held within a zoo trust that is under the care of the Friends of Sunset Zoo. All performance measures related to revenue are located on the Special Sunset Zoo page of the Special Revenue section.



# Parks and Recreation Department

## Sunset Zoo Division (4050)

2022 Budget

**\$1,297,974**

Performance Indicators	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Animals in Collection	335	335	400	350
Education Programs Presented	750	164	900	800

Performance Standards	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>Goal 1: Increase zoo attendance.</b>				
Youth Attendance (Target: ≥ prior year)	30,115	13,500	32,000	34,000
Adult Attendance (Target: ≥ prior year)	47,555	21,068	54,000	56,000
<b>Goal 2: Promote conservation education in the community by increasing enrollment in zoo educational programs.</b>				
Youth Enrollment (Target: ≥ prior year)	19,125	4,745	25,000	25,000
Adult Enrollment (Target: ≥ prior year)	12,250	634	12,000	12,000
<b>Goal 3: Demonstrate care for public safety, animal safety, conservation education, &amp; employee competence.</b>				
Consecutive Years Maintaining Association of Zoos & Aquariums Certification	30	31	32	33

### ACCOMPLISHMENTS

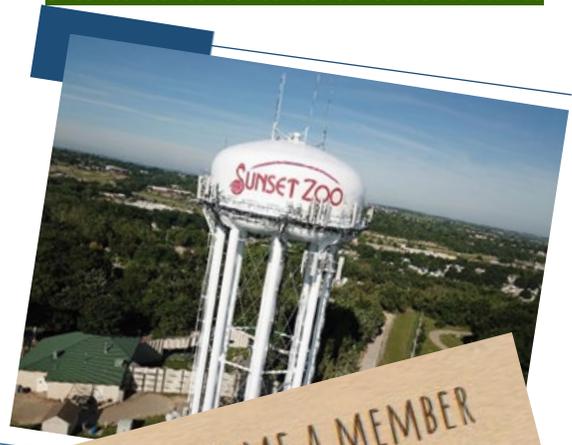
Started construction on Expedition Asia. The largest animal exhibit project in Sunset Zoo history.
Reopened the zoo, after closing due to Covid, per the City's Business Continuity Plan.
Raised over 2.4 million dollars in private donations to help fund Expedition Asia.

### GOALS AND OBJECTIVES

Return to normal operations and numbers post-covid.
90,000 in attendance with opening of Expedition Asia.



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# Parks and Recreation Department

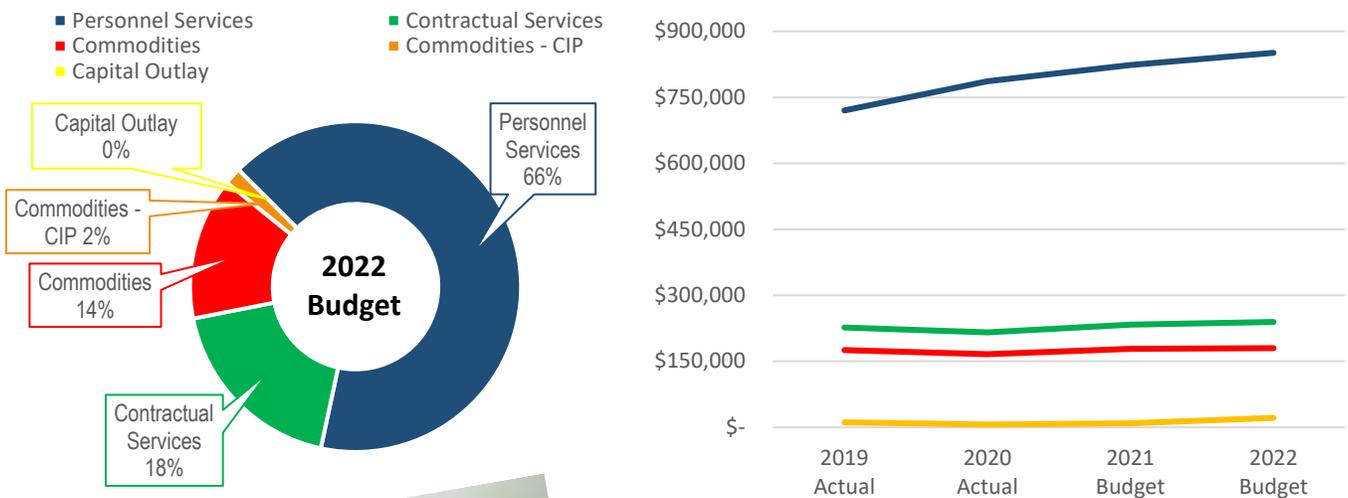
## Sunset Zoo Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	720,220	786,796	823,200	851,200
Contractual Services	227,075	215,902	233,750	239,500
Commodities	175,766	166,288	178,250	180,000
Commodities - CIP	11,170	6,423	9,500	21,500
Capital Outlay	34,464	-	-	-
Debt Service	-	-	-	5,774
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 1,168,695</b>	<b>\$ 1,175,409</b>	<b>\$ 1,244,700</b>	<b>\$ 1,297,974</b>

2022 Capital Improvement Projects and Equipment			
465.85-00	SZ012E	Replace 2008 Chevy Van, Unit #141	5,774
<b>TOTAL CIP BUDGET IMPACT</b>			<b>5,774</b>

2022 Lease Purchase Payments			
465.85-00	SZ012E	Replace 2008 Chevy Van, Unit #141 (Payment 1 of 5)	5,774
<b>TOTAL LEASE PURCHASE IMPACT</b>			<b>5,774</b>

### Division Expenditures

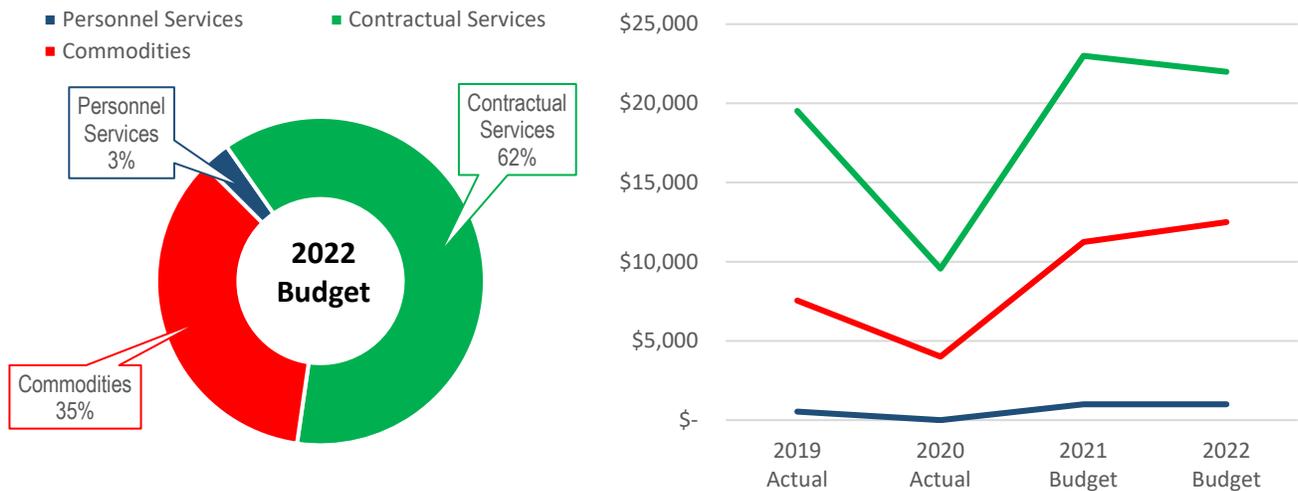


# Parks and Recreation Department

## Blue Earth Plaza

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	546	-	1,000	1,000
Contractual Services	19,528	9,564	23,000	22,000
Commodities	7,554	4,010	11,250	12,500
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 27,628</b>	<b>\$ 13,574</b>	<b>\$ 35,250</b>	<b>\$ 35,500</b>

### Division Expenditures



**RESERVE**

**GATHER**

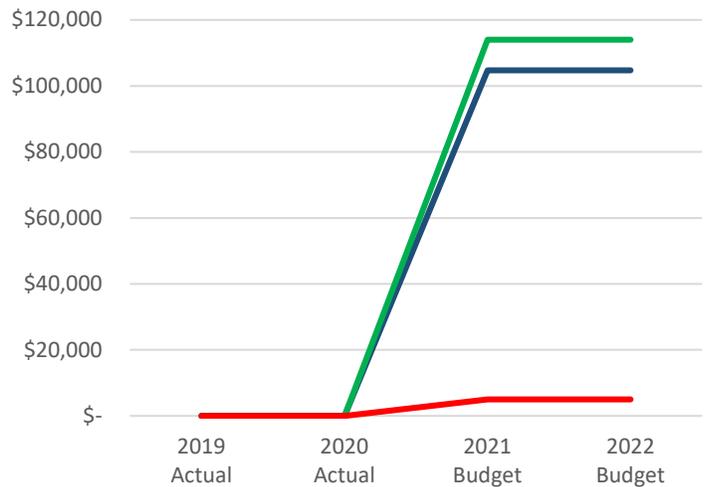
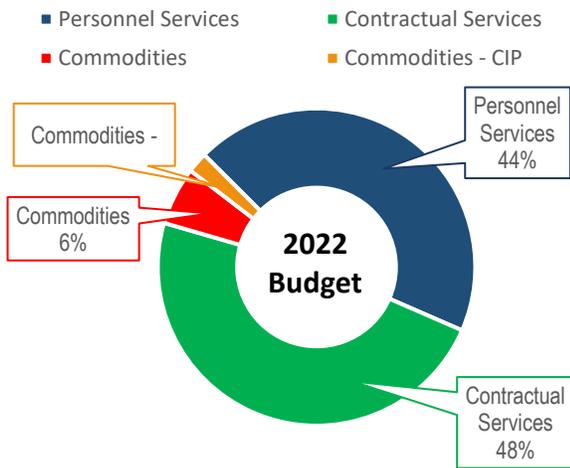


# Parks and Recreation Department

## Anthony Recreation Center

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	-	-	104,720	104,720
Contractual Services	-	-	114,000	114,000
Commodities	-	-	13,650	14,050
Commodities - CIP	-	-	5,000	5,000
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 237,370</b>	<b>\$ 237,770</b>

### Division Expenditures

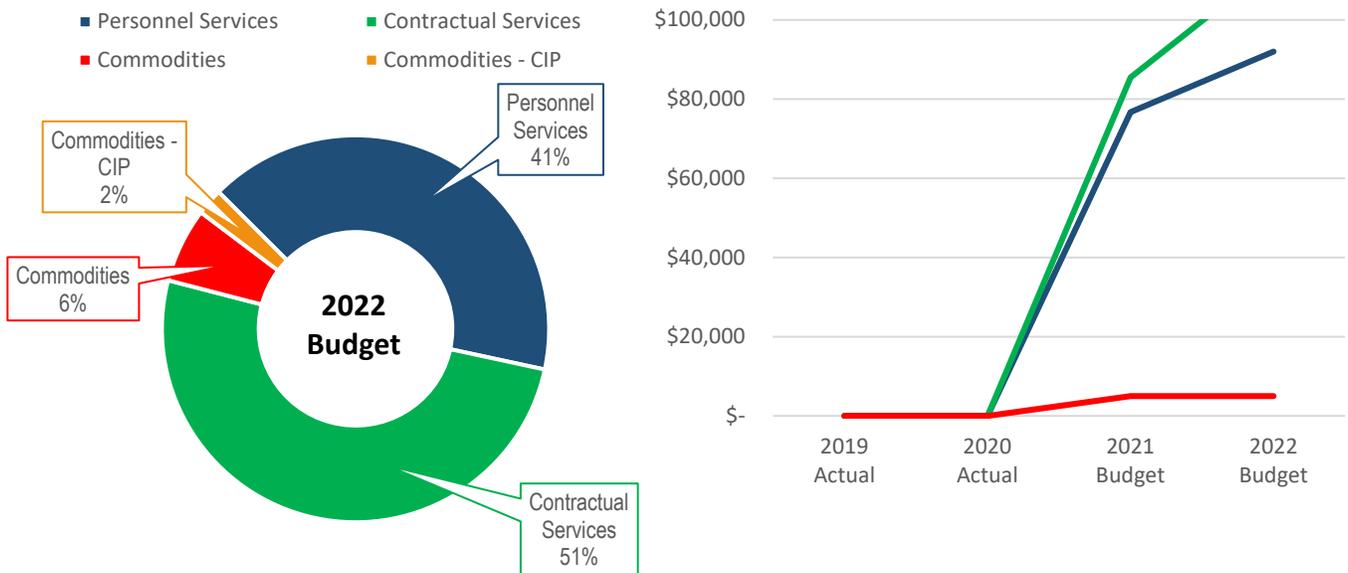


# Parks and Recreation Department

## Eisenhower Recreation Center

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	-	-	76,700	92,000
Contractual Services	-	-	85,450	114,000
Commodities	-	-	10,225	14,050
Commodities - CIP	-	-	5,000	5,000
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 177,375</b>	<b>\$ 225,050</b>

### Division Expenditures



# Parks and Recreation Department

## Recreation Administration Division (4110)

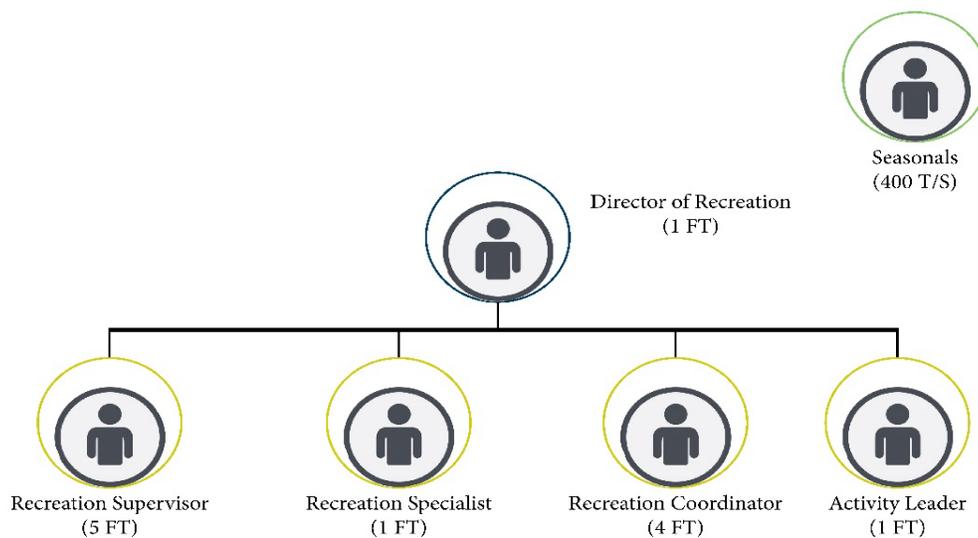
2022 Budget

**\$899,604**

### STATEMENT OF SERVICE

The Recreation Division's mission is to create and provide affordable recreational, cultural, educational, and leisure opportunities to benefit and enhance the lives of all citizens in the Manhattan community.

<b>Functions</b>	The Recreation Division offers a comprehensive program including youth and adult sports, performing and visual arts, fitness and wellness, camps and clinics, senior and therapeutic recreation, and tournaments and special events. Swimming lessons, aquatics classes and ice skating are seasonal. The Recreation Division is divided into administration, programs and facility operations. The Administration Division controls, schedules and directs all aspects of recreation programming and facility use.
<b>Positions</b>	12 full-time and 416 seasonal positions. The seasonal positions are not the number of people. In most cases, one person works multiple positions.
<b>Adopted 2022 Budget</b>	\$899,604
<b>2021 Budget</b>	\$850,950
<b>Difference</b>	\$48,654



Performance Indicators	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Participation in City Sponsored Recreation Programs				
Adult Participants	18,426	NA	19,000	15,000
Youth Participants	24,766	NA	25,000	20,000

# Parks and Recreation Department

Recreation Administration Division (4110)

2022 Budget

**\$891,604**

Performance Standards	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>Goal 1: Maintain or increase usage of rental facilities.</b>				
Number of Events at Rental Facilities (Target: ≥ prior year)	2,108	2,688	3,000	3,000
Rental Facilities Revenue (Target: ≥ prior year)	\$ 97,329	\$ 53,092	\$ 105,000	\$ 105,000
<i>* Depot and Blue Earth Plaza Rentals Moved to Flint Hills Discovery Center Note: effective 2019, change in reporting software impacted reservation totals.</i>				
<b>Goal 2: Improve the community's health by increasing participation in City sponsored recreation programs.</b>				
Number of Program Registrations Ages 17 & Under (Target: ≥ prior year)	8,938	N/A	9,000	7,500
<b>Goal 3: Increase awareness of recreation programs &amp; activities.</b>				
Number of Participants (Target: ≥ prior year)	43,192	N/A	41,000	35,000
<b>Goal 4: Seek more sponsorships for recreational programs.</b>				
Number of Sponsors (Target: ≥ prior year)*	55	N/A	75	40
Amount of Funding Raised (Target: ≥ prior year)	\$ 59,770	N/A	\$ 60,000	\$ 40,000
<i>* Sponsorship numbers include those that help subsidize uniform costs in various youth recreational league programs.</i>				

## ACCOMPLISHMENTS

Resumed selected Recreation programs, events and activities, often with modifications for COVID precautions
Opened new recreation centers and Implemented staffing/operational plans for public and school use

## GOALS AND OBJECTIVES

Continue to review and develop program offerings to meet community needs and interests while balancing with changing priorities
Participate in strategic planning process to evaluate Parks and Recreation programs and services
Develop expanded in-service and training resources for full-time and seasonal staff
Continue advocacy efforts with Arts & Humanities Advisory Board to advance public art policy and support public art projects

# Parks and Recreation Department

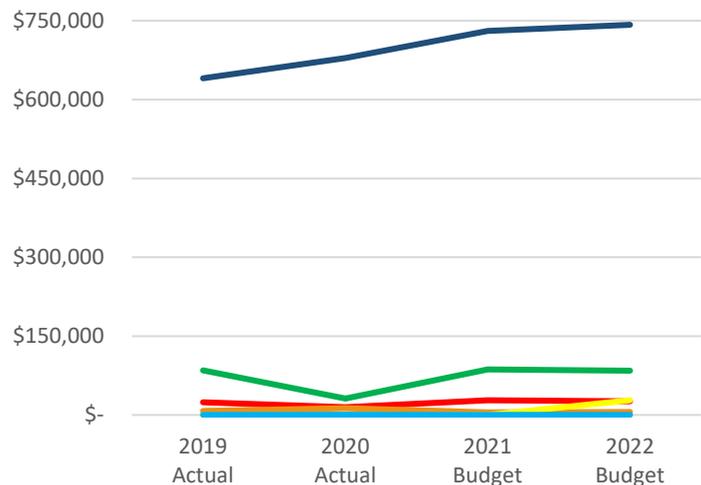
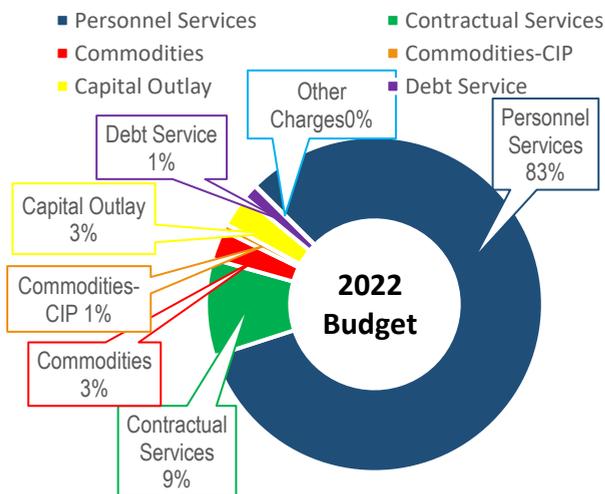
## Recreation Administration Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	640,463	679,072	730,800	742,200
Contractual Services	84,991	31,276	86,650	84,250
Commodities	23,996	14,766	28,000	25,950
Commodities-CIP	7,703	12,911	5,000	6,000
Capital Outlay	-	-	-	28,000
Debt Service	-	-	-	12,704
Other Charges	394	645	500	500
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 757,547</b>	<b>\$ 738,670</b>	<b>\$ 850,950</b>	<b>\$ 899,604</b>

2022 Capital Improvement Projects and Equipment			
479.73-10	RC012E	Replace 2001 F150 Pickup Truck Unit #98	28,000
411.85.00	RC051E	Replace 2005 Ford E450 Bus Unit #763	12,704
<b>TOTAL CIP BUDGET IMPACT</b>			<b>40,704</b>

2022 Lease Purchase Payments			
411.85.00	RC051E	Replace 2005 Ford E450 Bus Unit #763 (Payment 1 of 5)	12,704
<b>TOTAL LEASE PURCHASE IMPACT</b>			<b>12,704</b>

### Division Expenditures



Visit our Facebook Page!  
Activity Guides with Something



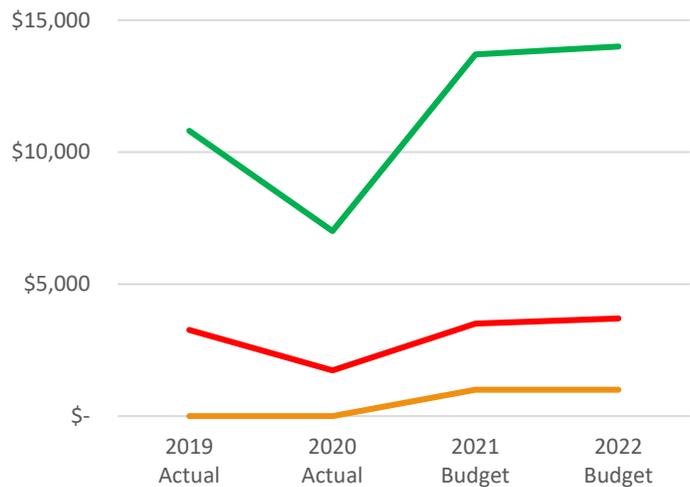
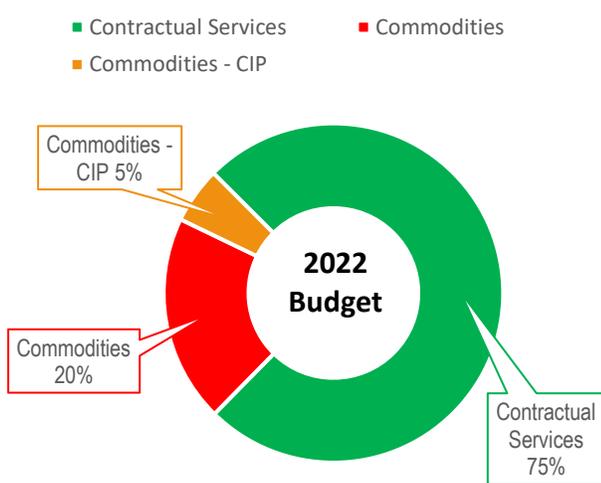
CITY OF MANHATTAN  
**PARKS & REC**  
LIVE · LEARN · PLAY

# Parks and Recreation Department

## Recreation Pavilion Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Contractual Services	10,814	7,009	13,700	14,000
Commodities	3,269	1,732	3,500	3,700
Commodities - CIP	-	-	1,000	1,000
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 14,083</b>	<b>\$ 8,741</b>	<b>\$ 18,200</b>	<b>\$ 18,700</b>

### Division Expenditures

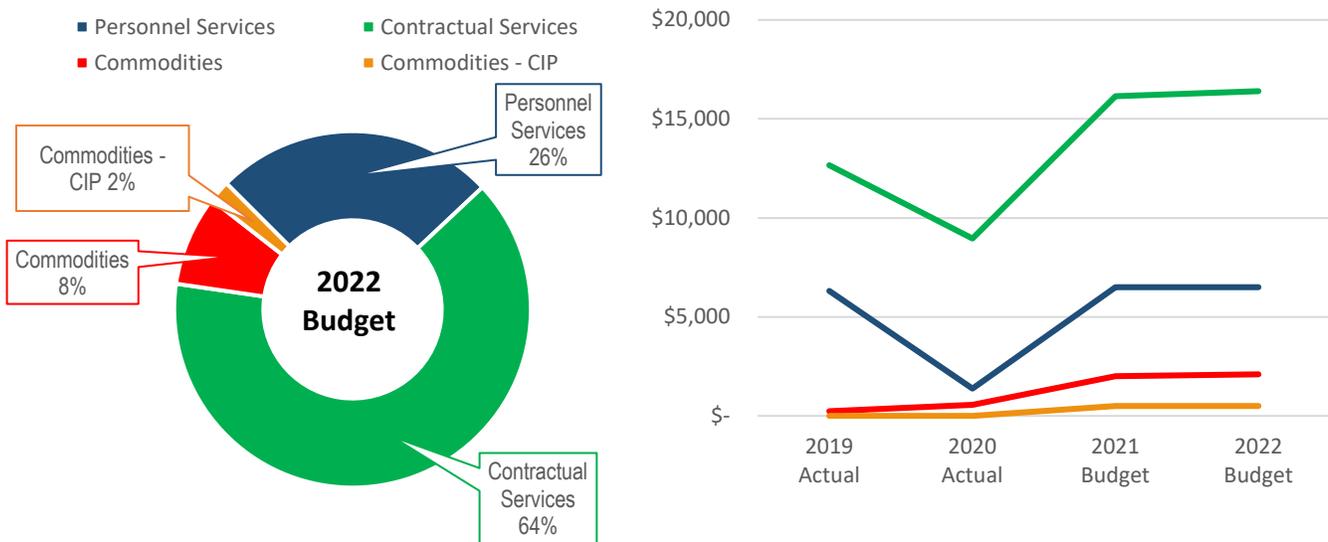


# Parks and Recreation Department

## Depot Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	6,308	1,379	6,500	6,500
Contractual Services	12,652	8,959	16,150	16,400
Commodities	237	557	2,000	2,100
Commodities - CIP	-	-	500	500
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 19,197</b>	<b>\$ 10,895</b>	<b>\$ 25,150</b>	<b>\$ 25,500</b>

### Division Expenditures



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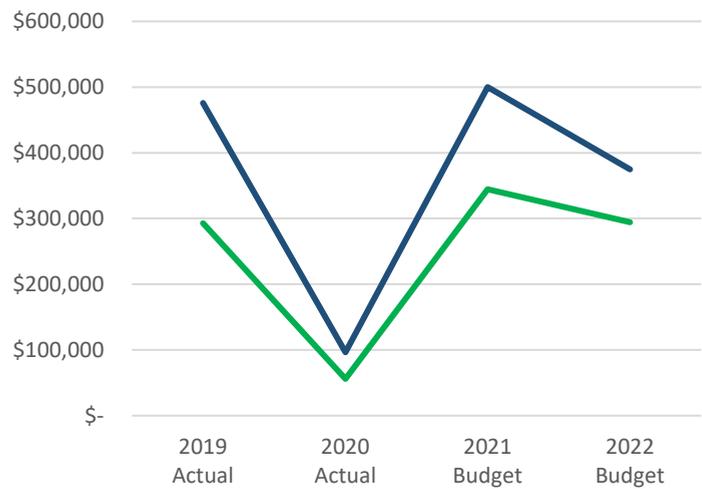
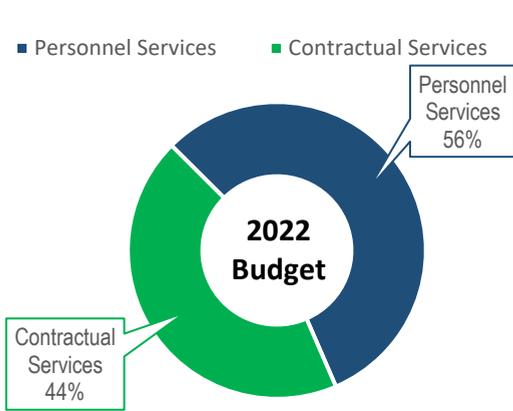


# Parks and Recreation Department

## Programs Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	476,004	96,445	500,000	375,000
Contractual Services	292,965	55,974	344,500	294,500
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 768,969</b>	<b>\$ 152,419</b>	<b>\$ 844,500</b>	<b>\$ 669,500</b>

### Division Expenditures



# Parks and Recreation Department

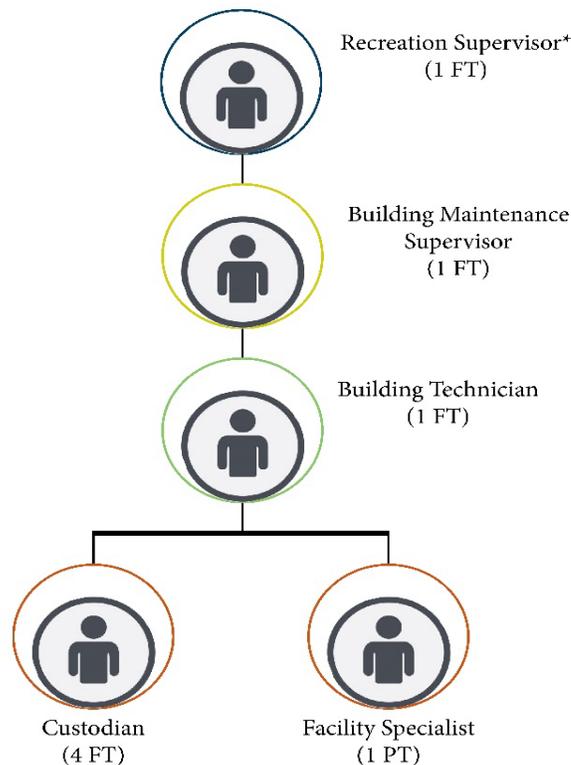
## Building Services Division (4150)

2022 Budget  
**\$632,239**

### STATEMENT OF SERVICE

The mission of the Building Services Division is to provide a clean, visually attractive and safe experience at City of Manhattan buildings and facilities for Manhattan citizens and visitors.

<b>Functions</b>	This division was formed after the previous Building Maintenance Division managed by the Fire Department was discontinued and custodial responsibilities were assigned back to individual departments. Building Services manages the daily cleaning & meeting set-up, maintenance and repairs, and utility operations for City Hall and Peace Memorial Auditorium, Municipal Court building, Community House, Douglass Community Center and Annex, and the Wefald Pavilion and Roundhouse. Building Services staff are managed by the Recreation Division and Parks Division staff coordinate maintenance and repair needs.
<b>Positions</b>	5 full-time and 1 seasonal
<b>Adopted 2022 Budget</b>	\$632,239
<b>2021 Budget</b>	\$459,970
<b>Difference</b>	\$172,269



Performance Indicators	2019	2020	2021	2022
	Actual	Actual	Budget	Budget
Meeting Rooms Prepared at City Hall	368	N/A	425	425
Square Feet of Building Maintained	104,385	104,385	209,905	209,905

# Parks and Recreation Department

## Building Services Division (4150)

2022 Budget

**\$632,239**

Performance Standards	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>Goal 1: Improve satisfaction with the appearance and cleanliness of public facilities</b>				
Custodial Satisfaction Score (Target ≥ prior year)	N/A	N/A	85%	85%
<b>Goal 2: Improve satisfaction with meeting preparation services</b>				
Building Maintenance Satisfaction Score (Target ≥ prior year)	N/A	N/A	80%	80%

### ACCOMPLISHMENTS

Handled the extra duties of Covid protocols and enhanced cleaning/disinfection practices
Opened 3 new facilities (More than doubled Building Services square footage to manage)
Utilized flexible scheduling to provide coverage for staffing shortages throughout the year
Hired/Trained 4 new employees

### GOALS AND OBJECTIVES

Develop matrix for building maintenance repair and response time
Complete all Commission Room set-ups on a timely basis
Hire/train additional building technician and two additional custodians



# Parks and Recreation Department

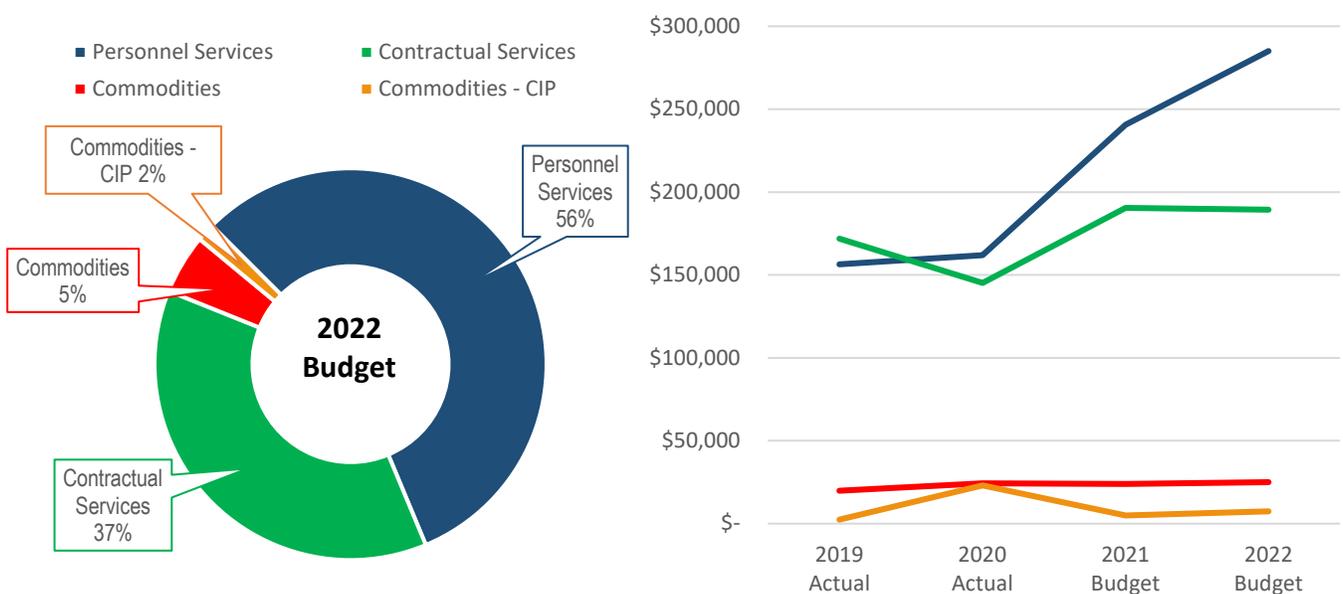
## Building Services Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	156,414	161,975	240,520	285,050
Contractual Services	171,855	145,176	190,450	189,450
Commodities	19,834	24,292	24,000	25,000
Commodities - CIP	2,411	23,041	5,000	7,500
Capital Outlay	-	-	-	116,000
Debt Service	-	-	-	9,239
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 350,514</b>	<b>\$ 354,484</b>	<b>\$ 459,970</b>	<b>\$ 632,239</b>

2022 Capital Improvement Projects and Equipment			
479.73-10	BM010E	City Hall: Replace 6 Heat Pumps	48,000
479.75-25	BM019E	City Hall: Replace Drinking Fountains	18,000
479.75-25	BM031P	City Hall: Repair Reiger Room / Restrooms	50,000
411.85.00	BM032E	Replace 2007 Ford Ranger Unit 168	9,239
<b>TOTAL CIP BUDGET IMPACT</b>			<b>125,239</b>

2022 Lease Purchase Payments			
411.85.00	BM032E	2007 Ford Ranger Unit 168 (Payment 1 of 5)	9,239
<b>TOTAL LEASE PURCHASE IMPACT</b>			<b>9,239</b>

### Division Expenditures



# Parks and Recreation Department

## Discovery Center (4200)

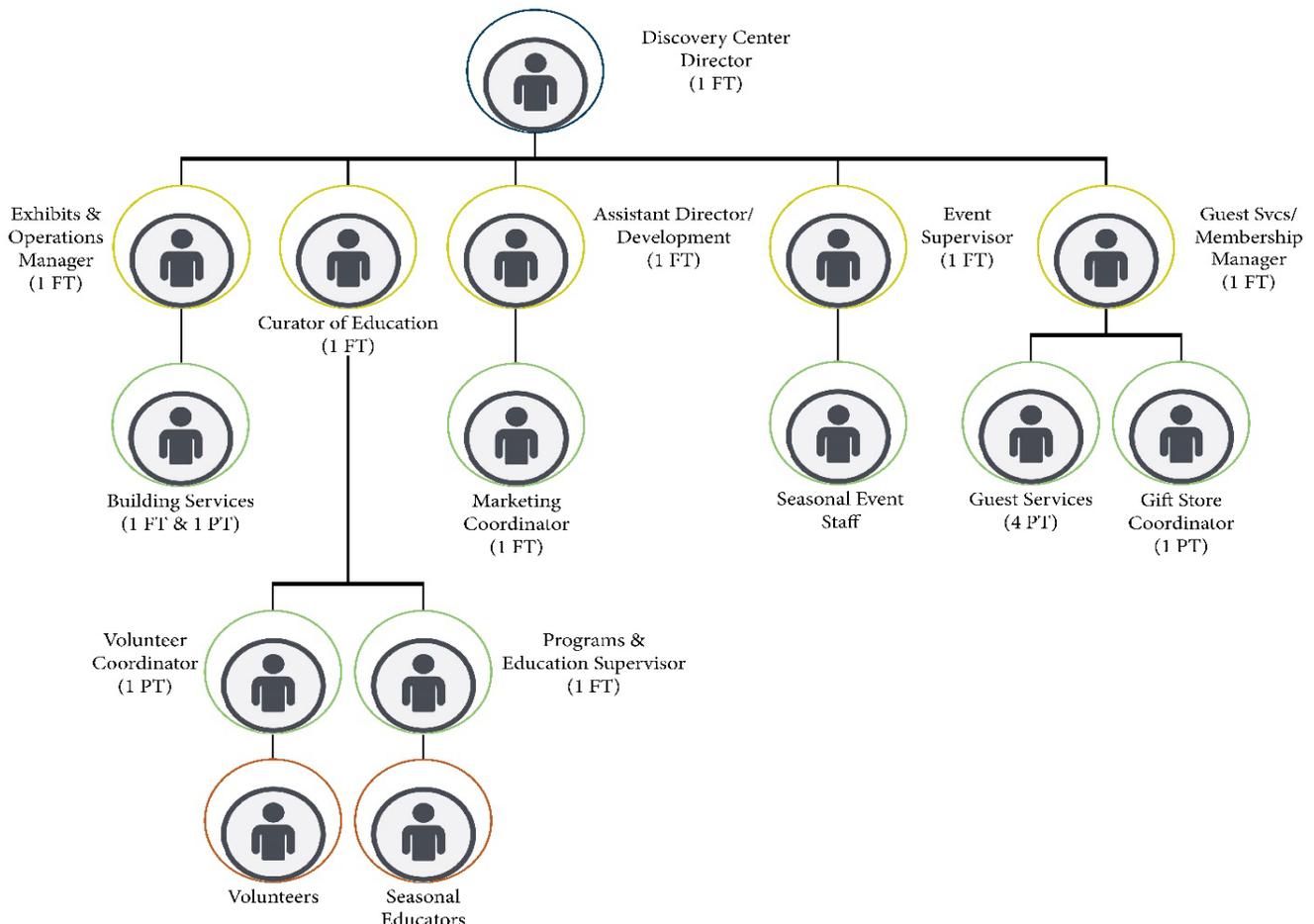
2022 Budget

**\$1,104,225**

### STATEMENT OF SERVICE

The Flint Hills Discovery Center's mission is to inspire people to celebrate, explore, and care for the Flint Hills.

<b>Functions</b>	The Flint Hills Discovery Center is a leading public amenity that provides Manhattan and the Flint Hills region with a distinct sense of place and identity. The FHDC is part of a broader vision for conserving the tall grass prairie, of which less than 4% remains today, and that makes the Flint Hills unique to the state of Kansas. The FHDC serves as a regional resource for the 22 county area that is grounded in the ecology, geology, archaeology, anthropology, history, and culture of the eco region.
<b>Positions</b>	9 full-time, 7 part-time, and 12 seasonal
<b>Adopted 2022 Budget</b>	\$1,104,225
<b>2021 Budget</b>	\$1,076,775
<b>Difference</b>	\$27,450
<b>Notable Items</b>	This Division is budgeted within the General Fund, but is partially supported by revenues from the Special Parks and Recreation Fund. The FHDC is funded by 100% of income generated in combination with private donations, sponsorships and other public funds.



# Parks and Recreation Department

## Discovery Center (4200)

2022 Budget  
**\$1,104,225**

Performance Standards	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>Goal 1: Maintain or increase usage of rental facilities.</b>				
Number of Events at Rental Facilities (Target: ≥ prior year)	162	45	195	195
Rental Facilities Revenue (Target: ≥ prior year)	\$ 89,938	\$ 45,276	\$ 100,000	\$ 100,000
<b>Goal 2: Increase membership programs &amp; activities.</b>				
Number of Memberships	3,603	2,248	4,025	4,050
<b>Goal 3: Seek more sponsorships for Flint Hills Discovery Center.</b>				
Number of Sponsors (Target: ≥ prior year)	15	5	17	17
Contributions/Donations	\$ 22,157	\$ 6,679	\$ 40,000	\$ 40,000
Project Sponsorship revenue	\$ 71,908	\$ 12,741	\$ 60,000	\$ 60,000
<b>Goal 4: Maintain or increase admission attendance.</b>				
Admission Attendance (Target: ≥ prior year)	47,462	18,505	66,000	66,000
Education and Programs Attendance	11,981	2,901	12,000	12,000
Rental Attendance	9,865	1,411	13,500	13,500
Admission Attendance (Target: ≥ prior year)	69,308	22,817	91,500	91,500

### ACCOMPLISHMENTS

Hosted 3 traveling exhibitions; Run! Jump! Fly!, Hands on Harley Davidson, & Dinosaur Discoveries
Partnered with 4 partners to host their private exhibits, Brown vs. Board of Education, 2021 National History Day-Underground Railroad, Wabauwsee Grassland, and U.S. Fish & Wildlife Jr. Duck Stamp exhibit
Partnered with KS. Dept. of Treasury to offer a free day tied to 529 College Funds promotion.
Participated in the KS. Dept. of Education through the Sunflower Summer program, which offered reimbursed admission to guests that received free admission to over 76 museums and zoos in the state of KS.

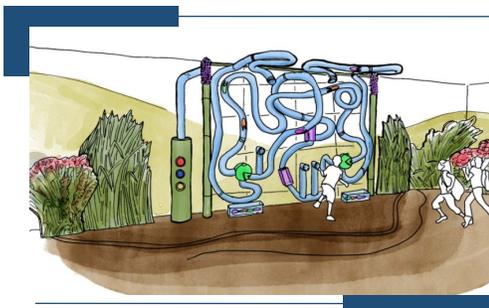
### GOALS AND OBJECTIVES

Implement at least 3 dynamic temporary exhibits with engaging programming
Complete construction of the 2nd floor childrens area and open to the public
Grow the membership program through aggressive strategies to recruit and retain members
Expand on and offsite programs to meet the increased demands for access and as a revenue generator

## NEW IN 2022

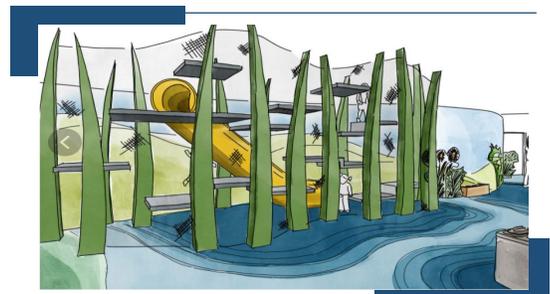
### KIDSCAPE EXHIBIT

Immerse children in hands-on educational experiences about the Flint Hills & inspire youth to learn about, explore, and care for the Flint Hills Region.



#### Features 3 themed areas:

- Exploring the Land
- Working the Land
- Sharing the Land

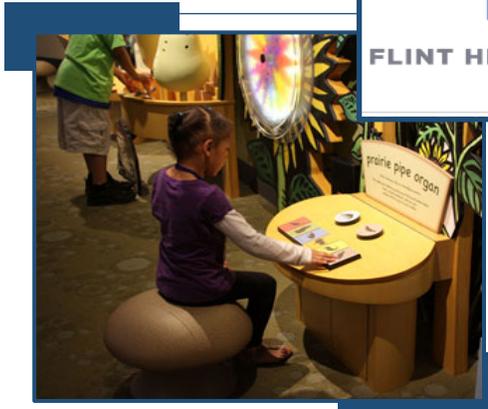
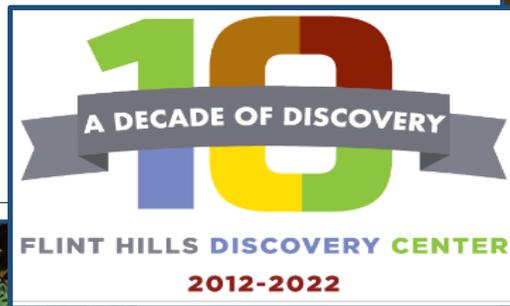
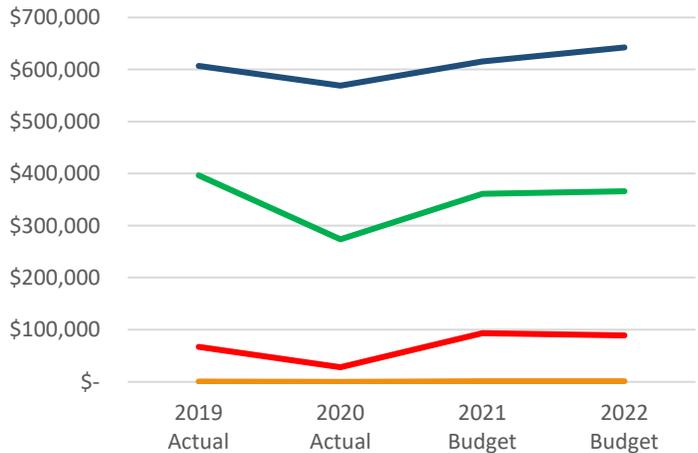
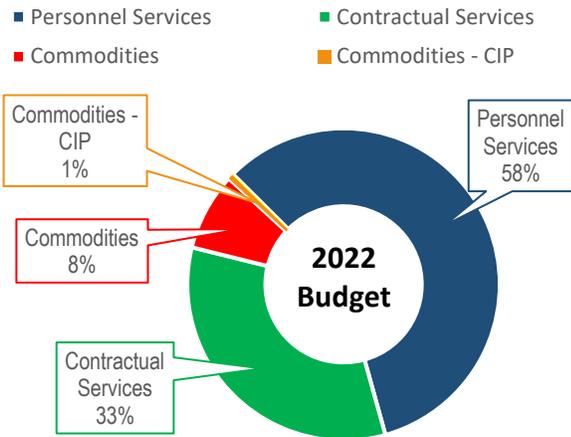


# Parks and Recreation Department

## Discovery Center

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	606,517	569,022	615,600	642,500
Contractual Services	396,997	273,822	360,800	365,800
Commodities	67,269	28,208	93,375	88,925
Commodities - CIP	11,783	17,898	6,000	6,000
Capital Outlay	312	-	1,000	1,000
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 1,082,878</b>	<b>\$ 888,950</b>	<b>\$ 1,076,775</b>	<b>\$ 1,104,225</b>

### Division Expenditures



# Parks and Recreation Department

## Animal Services Division (4900)

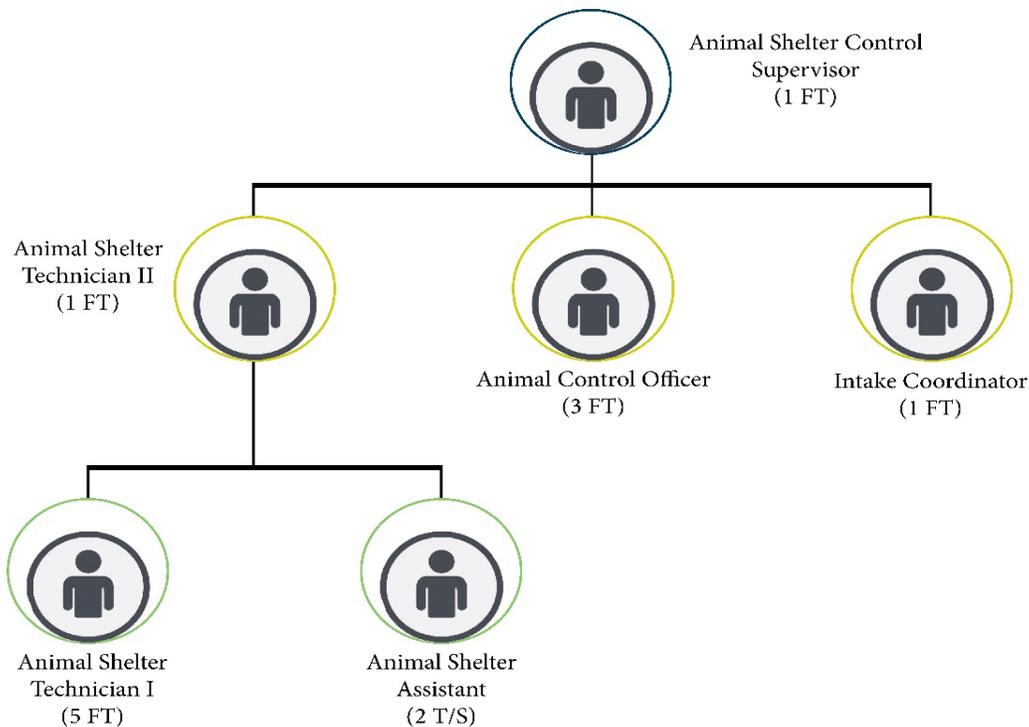
2022 Budget

**\$639,575**

### STATEMENT OF SERVICE

The Animal Shelter's mission is to protect public health, welfare, and property through enforcement of City and County ordinances and sheltering of unwanted companion animals, providing public education on the care of companion animals, and promoting humane treatment and responsible pet ownership.

<b>Functions</b>	The Animal Shelter/Animal Control Division is responsible for enforcing both City and County ordinances, adoptions, and sheltering of animals in violation of ordinances and abandoned or unwanted companion animals.
<b>Positions</b>	9 full-time, 7 part-time, and 12 seasonal
<b>Adopted 2022 Budget</b>	\$639,575
<b>2021 Budget</b>	\$631,650
<b>Difference</b>	\$7,925



Performance Indicators	2019	2020	2021	2022
	Actual	Actual	Budget	Budget
Incoming Dogs	911	650	1,000	1,000
Incoming Cats	975	620	1,000	1,000
Other Incoming Animals	105	124	100	100
Responses through RCPD Dispatch	8,900	1,412	8,000	2,000

# Parks and Recreation Department

## Animal Services Division (4900)

2022 Budget

**\$635,575**

Performance Standards	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>Goal 1: Provide public service through education, adoptions, &amp; reclaim of animals</b>				
Dog Adoptions, Reclaims, or Transfers	85%	94%	95%	95%
Cat Adoptions, Reclaims, or Transfers	75%	94%	92%	95%
Other Adoptions, Reclaims, or Transfers	75%	94%	92%	95%

### ACCOMPLISHMENTS

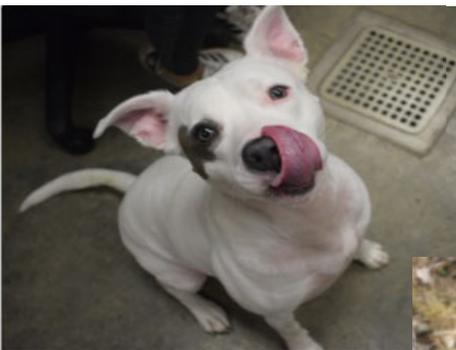
Secured Kansas State University Veterinary Services for Animal Shelter animals

Responded to 1,412 Riley County Police Department dispatch call outs

### GOALS AND OBJECTIVES

Attain 95% live release rate.

**ADOPT ME!**



**Website**

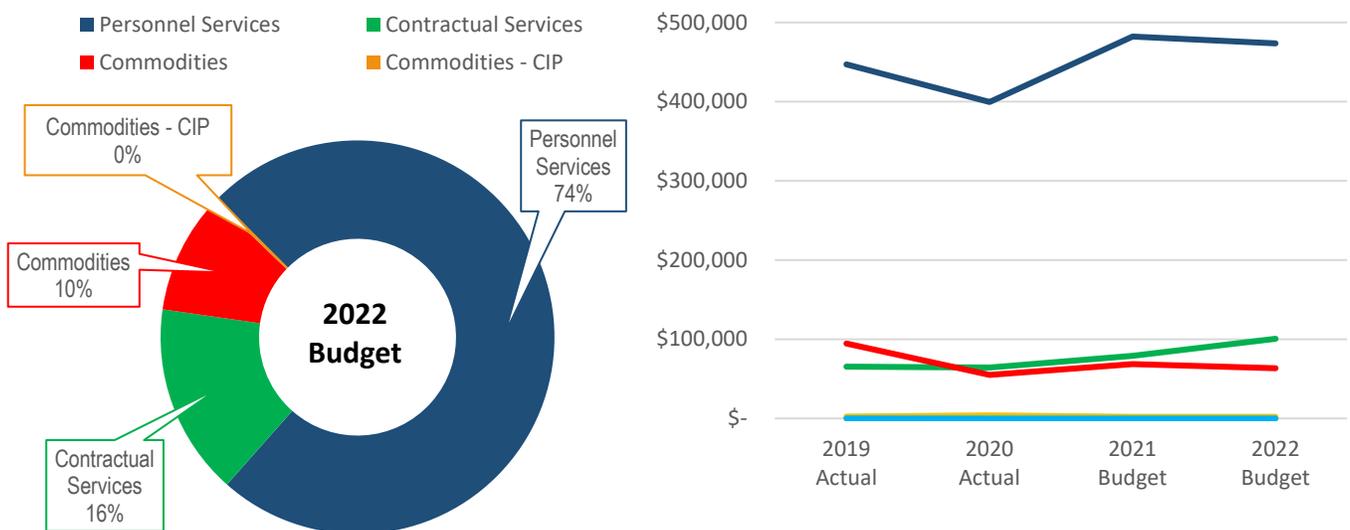
<https://cityofmhk.com/288/A/dopt-a-Pet>

# Parks and Recreation Division

## Animal Services Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	447,029	399,546	482,200	473,500
Contractual Services	65,278	64,271	78,950	100,600
Commodities	94,608	54,980	68,500	63,475
Commodities - CIP	2,159	3,879	2,000	2,000
Capital Outlay	-	-	-	-
Other Charges	98	-	-	-
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 609,172</b>	<b>\$ 522,676</b>	<b>\$ 631,650</b>	<b>\$ 639,575</b>

### Division Expenditures



<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>\$8,318,008</b>	<b>\$6,607,055</b>	<b>\$9,873,220</b>	<b>\$10,783,921</b>
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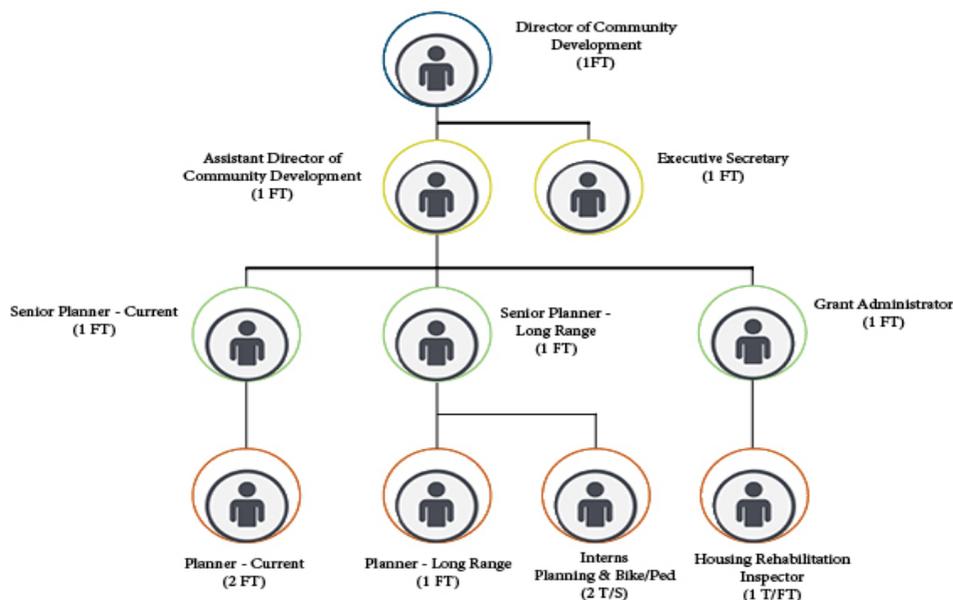
# Community Development

\$747,970

## STATEMENT OF SERVICE

The Community Development Department will serve the public interest by addressing community needs in the areas of planning, growth management, housing, economic development, community resiliency, grant administration, and historic preservation to promote a high quality of life.

<b>Functions</b>	The Community Development Department's functions include long-range and current planning, zoning administration, historic preservation, and grant administration.
<b>Positions</b>	10 full-time and 2 seasonal
<b>Adopted 2022 Budget</b>	\$747,970
<b>2021 Budget</b>	\$700,600
<b>Difference</b>	\$47,370
<b>Notable items</b>	A new vehicle was approved for purchase in 2022. Grant activities are not budgeted, however, funding is received through CDBG, ESG, and Historic Preservation Funds.



Performance Indicators	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Board of Zoning Appeals Actions	39	30	15	10
Historic Resources Board Reviews	17	15	15	15
Annexations	2	1	2	2
Rezoning	6	4	6	2

Performance Standards	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>Goal 1: Provide service by reviewing planning &amp; zoning applications, &amp; development plans within a timely manner.</b>				
Planning Board Applications Reviewed within 45 days (Target: 100%)	100%	100%	100%	100%
Board of Zoning Appeals Applications Reviewed within 45 days (Target 100%)	100%	100%	100%	100%
<b>Goal 2: Complete building permit site plan reviews within 15 working days. (Target = 100%)</b>				
Site plan review for zoning conformance transferred back to CD	100%	100%	100%	100%

# Community Development

\$747,970

## ACCOMPLISHMENTS

Filled Housing Planner position; initiated the Housing Market Analysis and Policy Strategy.
Finalized and published public hearing draft of the Manhattan Development Code and presented to Planning Board and City Commission for adoption.
Floodplain Management: Completed two FEMA Floodplain Mitigation Grants (\$322,369 & \$665,760) for voluntary buyout of 12 townhomes and two single-family homes. Conducted training with Risk Reduction Riley County Appraisers Office on in-house
Continued CLG and Historic Preservation activities, facilitated creation of the Lee School Historic District - Manhattan's first local historic district.
Administered CDBG and ESG Grants: Completed and closed out 2020 CDBG program year activities (\$559,144) and submitted the Consolidated Annual Performance and Evaluation Report (CAPER). Finalized and initiated 2021 Action Plan activities (\$542,228). Made significant updates to the Housing Rehab Administrative Plan, which was adopted by the City Commission. Continued to administer \$634,043 CDBG Cares Act allocation providing funding to 6 local agencies to address COVID impacts. Initiated
Coordinated with the Flint Hills Regional Council and their consultant to complete the Plaza West Redevelopment Concept Plans and market analysis.
Planned and facilitated Bicycle – Pedestrian month activities in September.

## GOALS AND OBJECTIVES

Implement Manhattan Develop Code (MDC)
Adopt and implement updated Wildcat Creek Floodplain Management Plan and continue community-wide floodplain
Complete Housing Market Analysis, initiate implementation of recommendations and action items, assist with creation and
Administer CDBG and ESG programs/activities and CARES Act allocations, housing rehabilitation, and construct pedestrian safety improvements as identified in Action Plan
Initiate an update of the Downtown Tomorrow Plan to address underutilized areas in and around the central core.
Expand neighborhood and community engagement activities including NeighborhoodMHK
Continue implementation of the Comprehensive Plan action items; the Aggieville Community Vision redevelopment efforts; and the Bicycle – Pedestrian Systems Plan.

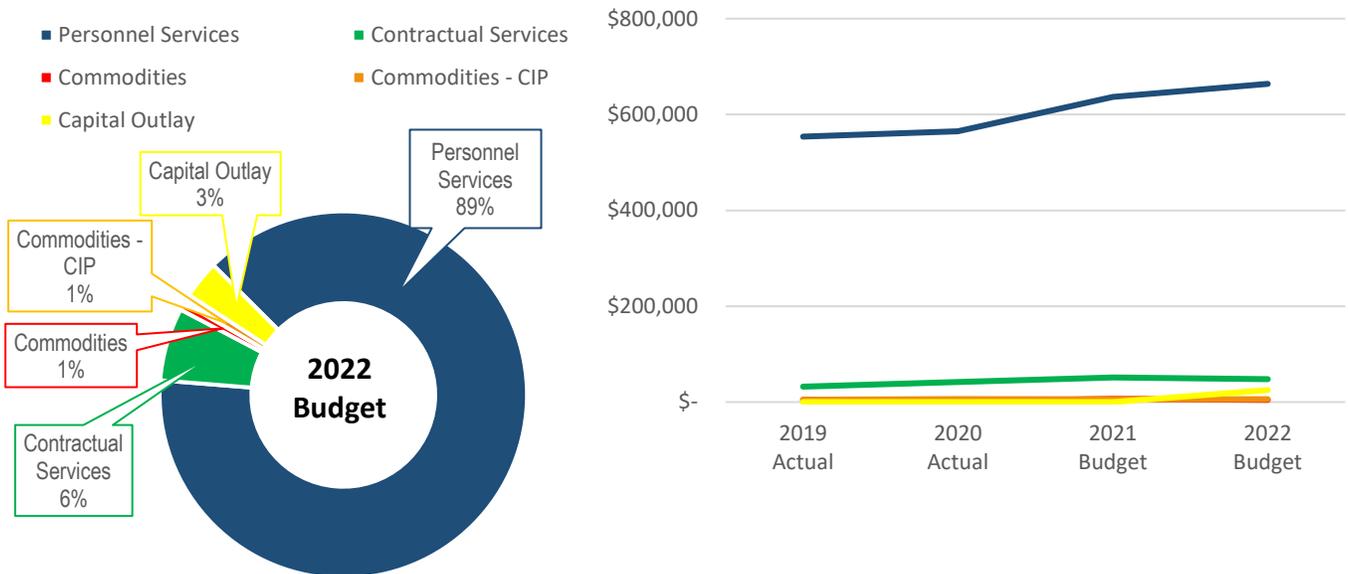
# Community Development

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	553,916	565,098	636,600	664,000
Contractual Services	32,183	41,678	51,350	48,020
Commodities	4,646	1,434	6,650	4,950
Commodities - CIP	4,949	6,259	6,000	6,000
Capital Outlay	-	-	-	25,000
<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>\$ 595,694</b>	<b>\$ 614,469</b>	<b>\$ 700,600</b>	<b>\$ 747,970</b>

## 2022 Capital Improvement Projects and Equipment

441.74-00	CD014E	Replace 2007 Ford Ranger, Unit #168	25,000
<b>TOTAL CIP BUDGET IMPACT</b>			<b>25,000</b>

## Department Expenditures



# Legal Department

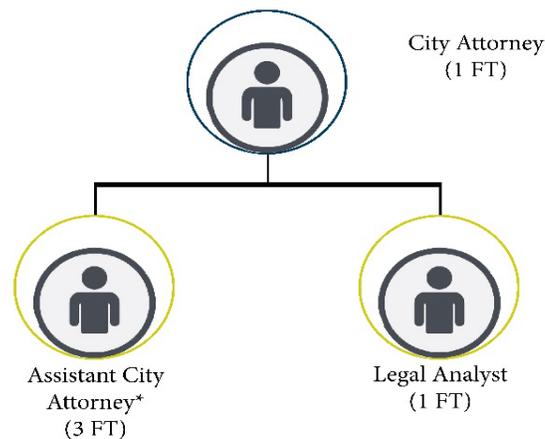
## Legal Services Division (5510)

2022 Budget  
**\$501,025**

### STATEMENT OF SERVICE

The Legal Department is dedicated to providing outstanding and ethical legal services on behalf of the City of Manhattan.

<b>Functions</b>	The City Attorney's Office provides legal advice to the municipality, through the City Commission and City staff; drafts and reviews ordinances, contracts, legal opinions, and other documents. The Office assists City officials with the development of projects, policies and programs, and represents the City in litigation.
<b>Positions</b>	4 full-time
<b>Adopted 2022 Budget</b>	\$501,025
<b>2021 Budget</b>	\$453,225
<b>Difference</b>	\$47,800
<b>Notable Items</b>	One Assistant City Attorney is being funded from Utility Funds.



### ACCOMPLISHMENTS

Provide full-service legal services to the municipality.
Negotiated, reviewed and wrote contracts and agreements, including for economic development and construction.
Drafted ordinances, resolutions, policies and other legal documents.
Represented and advised the City Commission and City boards and committees on legal matters.
Completed more than 1,100 legal deliverables.

### GOALS AND OBJECTIVES

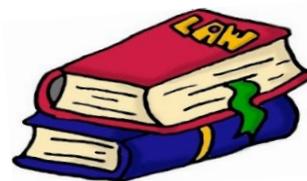
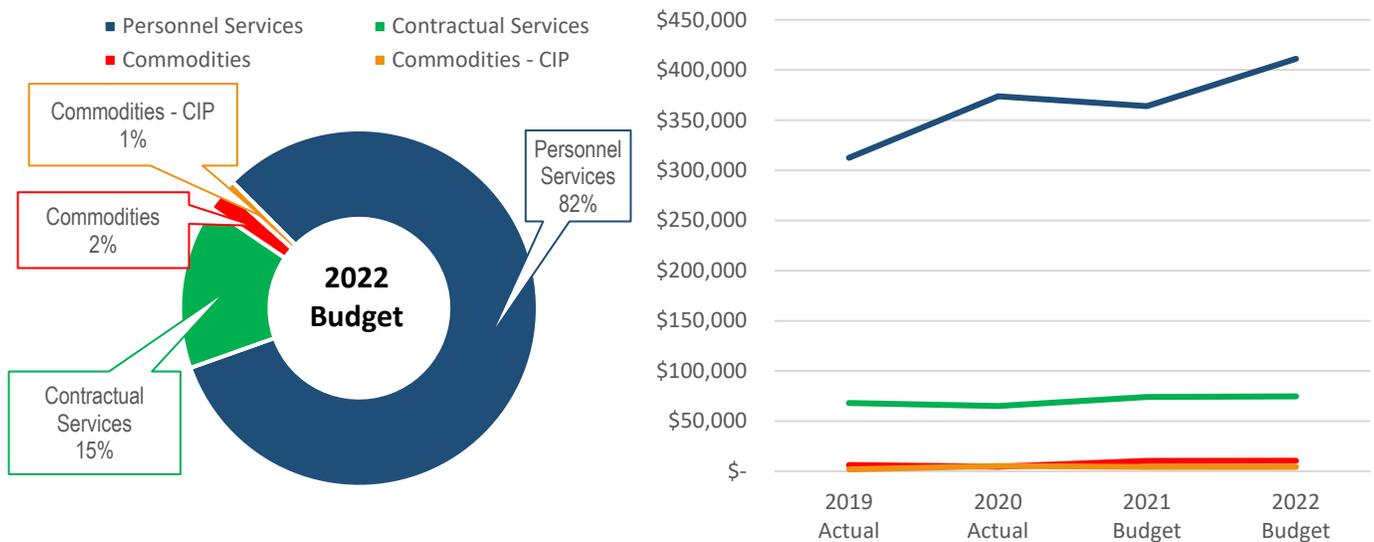
Provide full-service legal services to the municipality.
Negotiate, review and write contracts and agreements on a wide variety of City matters.
Draft ordinances, resolutions, policies and other legal documents.
Represent and advise the City Commission and City boards and committees on legal matters.

# Legal Department

## Legal Services Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	312,496	373,974	364,100	411,200
Contractual Services	68,036	65,118	74,250	74,750
Commodities	6,302	4,607	10,375	10,575
Commodities - CIP	1,943	5,325	4,500	4,500
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 388,777</b>	<b>\$ 449,024</b>	<b>\$ 453,225</b>	<b>\$ 501,025</b>

### Division Expenditures



City Code of Ordinances

# Legal Department

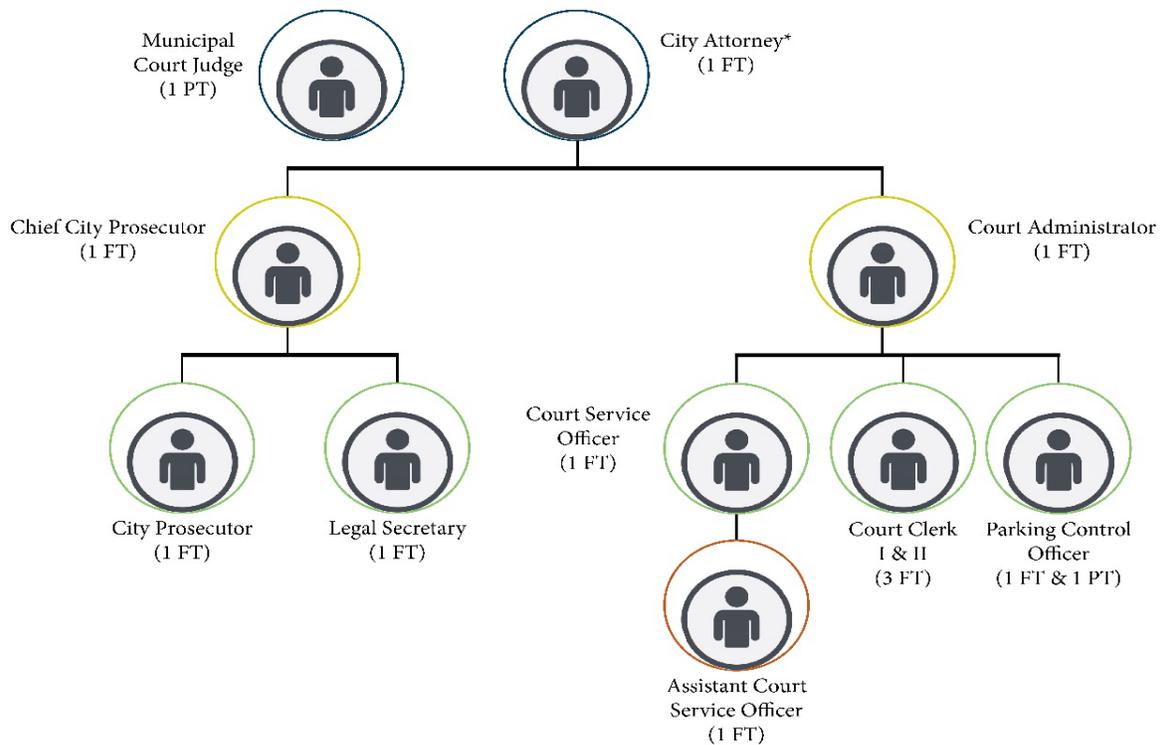
## Municipal Court Division (5520)

2022 Budget  
**\$907,090**

### STATEMENT OF SERVICE

The mission of the Municipal Court is to provide a fair and impartial forum for the just determination of proceedings involving violations of City ordinances.

<b>Functions</b>	The Municipal Court provides for the administration of all legal and judicial activities relating to violations of the City's municipal codes. Typically, the court processes approximately 19,000 municipal violations annually.
<b>Positions</b>	10 full-time, 2 part-time, and 6 seasonal
<b>Adopted 2022 Budget</b>	\$907,090
<b>2021 Budget</b>	\$935,790
<b>Difference</b>	(\$28,700)



Performance Indicators	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Parking Violations	14,869	5,815	9,000	8,500
New Cases Received and Processed (excluding parking)	5,856	3,753	3,000	3,300
Cases Disposed	5,243	3,933	3,500	4,500
Pending Diversions	1,175	1,022	1,000	1,000

# Legal Department

## Municipal Court Division (5520)

2022 Budget  
**\$907,090**

Performance Standards	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>Goal 1: Reduce average percent of accounts receivable.</b>	84%	84%	80%	80%

### ACCOMPLISHMENTS

Fully implemented video court to allow for more remote hearings
Managed technology project for courtroom upgrades
Purged outdated warrants

### GOALS AND OBJECTIVES

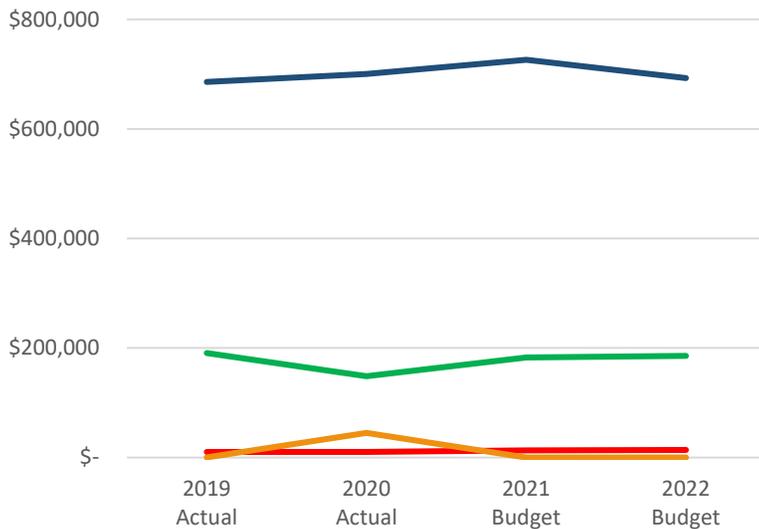
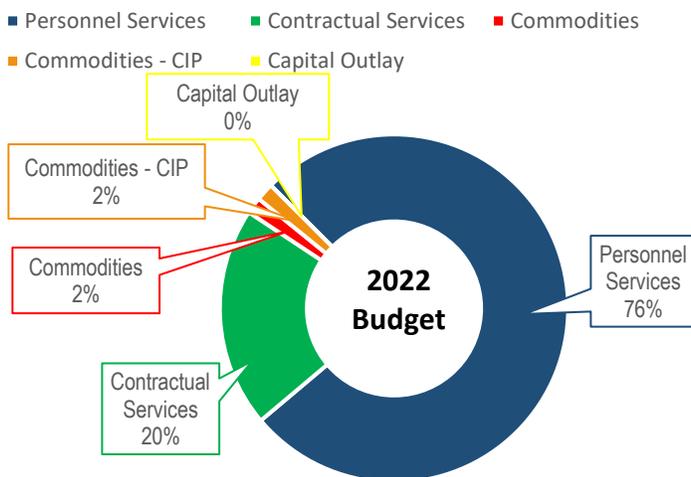
Continue to monitor collections program for past due fines/costs
Continue to monitor trends in municipal violations
Implement payment and warrant notification system

# Legal Department

## Municipal Court Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	685,837	700,624	726,240	692,640
Contractual Services	190,764	148,483	182,700	185,600
Commodities	10,316	10,243	13,250	13,850
Commodities - CIP	9,358	9,155	13,600	15,000
Capital Outlay	35	44,986	-	-
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 896,310</b>	<b>\$ 913,491</b>	<b>\$ 935,790</b>	<b>\$ 907,090</b>

### Division Expenditures



TOTAL DEPARTMENT EXPENDITURES	2019 Actual	2020 Actual	2021 Budget	2022 Budget
	\$1,285,087	\$1,362,515	\$1,389,015	\$1,408,115

# General Services

2022 Budget  
\$3,068,849

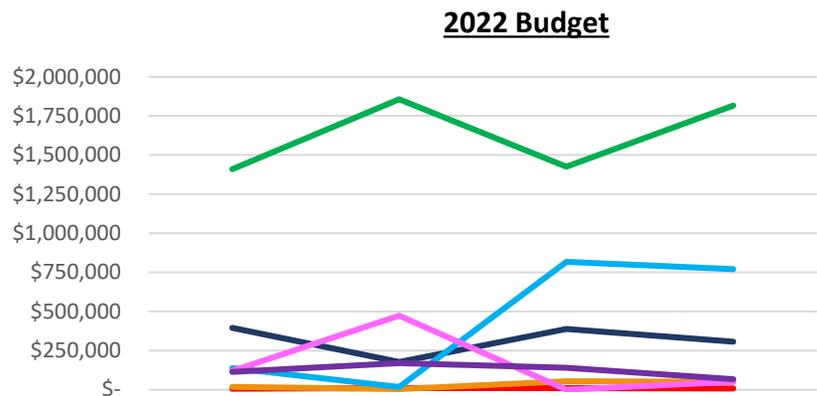
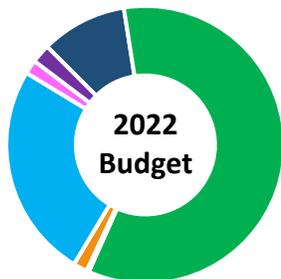
<b>Functions</b>	The General Services budget is used for the purchase of goods and services commonly used by all City departments. These include such expenditures as city property and liability insurance coverage, employer share of health insurance premiums, street lighting, legal notices, insurance settlements, postage, and other costs.
<b>Adopted 2022 Budget</b>	\$3,068,849
<b>2021 Budget</b>	\$2,833,379
<b>Difference</b>	\$235,470
<b>Notable Items</b>	The Personnel Services item includes the salary of the Public Information officer.

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	395,440	177,339	387,700	307,100
Contractual Services	1,409,437	1,856,652	1,425,515	1,816,000
Commodities	6,676	10,958	9,243	8,500
Commodities - CIP	19,213	4,182	54,000	50,000
Other Charges	137,478	17,451	817,358	770,000
Capital Outlay	-	90,343	-	-
Transfers	120,553	473,467	-	50,000
Debt Service	112,996	170,011	139,563	67,249
<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>\$ 2,201,793</b>	<b>\$ 2,800,403</b>	<b>\$ 2,833,379</b>	<b>\$ 3,068,849</b>

2021 Lease Purchase Payments			
416.48-10	-	Upgrade City Hall Phone System (3 out of 5 Payments)	34,636
416.49-05	BM001P	Replace City Hall Auditorium Roof (2 out of 7 Payments)	32,613
<b>TOTAL LEASE PURCHASE IMPACT</b>			<b>\$ 67,249</b>

## Department Expenditures

- Personnel Services
- Contractual Services
- Commodities
- Commodities - CIP
- Other Charges
- Capital Outlay



# Outside Services

2022 Budget  
**\$658,130**

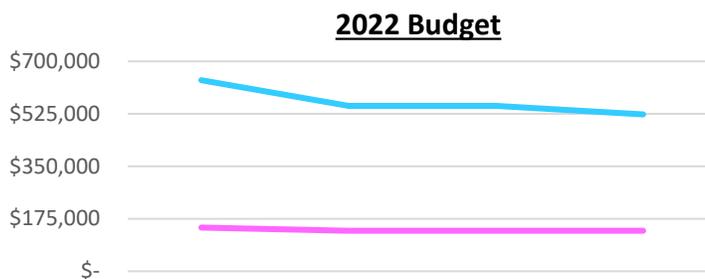
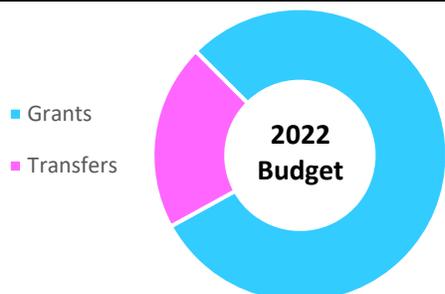
<b>Functions</b>	The City helps support a number of public agencies that provide valuable services to the citizens of Manhattan. Such services range from: social services agencies assisting the young, elderly, or disadvantaged; quality of life programs supporting local music and arts; and museums, exhibitions, and other local interest programs that reflect the heritage of Manhattan, both past
<b>Adopted 2022 Budget</b>	\$658,130
<b>2021 Budget</b>	\$686,152
<b>Difference</b>	<b>(\$28,022)</b>
<b>Notable Items</b>	In 2020 and 2021 the Flint Hills Area Transportation item is funded through the Economic Development Fund.

SSAB FUNDING ALLOCATION HISTORY	2019	2020	2021	2022
<b>AGENCY</b>				
Big Brothers / Big Sisters	37,000	30,000	30,000	37,000
Boys & Girls Club	30,605	45,865	45,865	45,865
Crisis Center	48,800	48,800	48,800	48,800
Homecare & Hospice	50,812	50,812	50,812	54,222
Kansas Legal Services	37,000	40,000	40,000	40,000
KSU Child Development Center	44,132	43,432	43,432	-
Manhattan Emergency Shelter	66,768	86,768	86,768	86,768
Morning Star Inc., CRO	12,000	12,000	12,000	12,000
Shepherd's Crossing	50,000	50,000	50,000	55,000
Sunflower CASA Project, Inc.	56,000	56,000	56,000	56,000
Thrive (Formerly Circles Manhattan)	14,000	14,000	14,000	14,000
<b>TOTAL ALLOCATION</b>		<b>\$ 477,677</b>	<b>\$ 477,677</b>	<b>\$ 449,655</b>

Agency applications for funding are reviewed and evaluated by the 15 member Social Services Advisory Board. Recommendations are then presented to the commission for approval. See the Advisory Boards and Committees section for more information on the Social Services Advisory Board.

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Grants	637,192	551,152	551,152	523,130
Transfers	145,668	135,000	135,000	135,000
<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>\$ 782,860</b>	<b>\$ 686,152</b>	<b>\$ 686,152</b>	<b>\$ 658,130</b>

## Department Expenditures



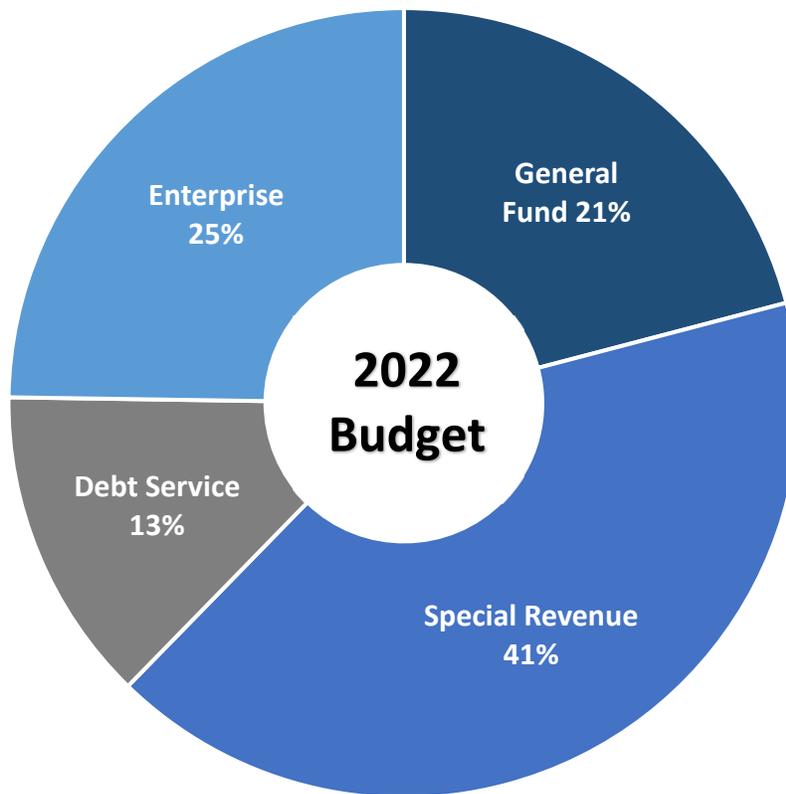
# SPECIAL REVENUE FUNDS

# Special Revenue

2022 BUDGET

**\$68,200,464**

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.



## TOTAL CITY 2022 BUDGET

Fund Type	Total Expenditures
General Fund	\$ 34,460,526
Special Revenue	68,200,464
Debt Service	21,320,524
Enterprise	40,818,278
<b>TOTAL</b>	<b>\$ 164,799,792</b>

# Special Revenue Fund Revenues by Fund

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
City University	970,927	923,327	852,924	815,000
Aggieville Business Improvement District	60,557	62,146	72,500	76,500
Downtown Business Improvement District	83,714	82,476	89,594	91,500
Economic Development	10,436,598	11,268,462	11,275,951	8,064,865
Employee Benefit Contribution	5,484,457	5,828,992	5,846,500	5,846,500
Fire Equipment Reserve	404,032	500,184	513,183	704,000
Fire Pension K.P. & F.	1,178,083	1,254,350	1,155,000	1,381,000
General Improvement	103,208	164,489	137,167	190,000
Industrial Promotion	443,214	561,631	217,578	236,186
Library	2,664,052	2,770,673	2,798,500	2,866,150
Library Employee Benefit Contribution	643,818	697,402	701,350	662,890
Park Development	49,311	49,621	48,440	49,000
Recreation and Trails Fund	4,989,401	8,137,094	10,800,000	9,150,000
Sales Tax Fund	5,903,225	5,929,096	5,870,000	6,720,000
Special Alcohol Programs	498,282	372,680	471,300	466,010
Special Parks and Recreation Fund	1,383,645	1,217,382	883,520	905,500
Special Street and Highway	2,903,778	2,661,048	1,381,660	2,062,190
Special Sunset Zoo	602,676	244,994	479,000	750,000
Tourism and Convention Promotion	1,848,640	1,404,672	2,100,682	1,799,866
Riley County Police Department	17,693,291	17,691,194	17,566,982	18,633,759
Capital Improvement Reserve Fund	35,154	35,374	34,921	35,100
Downtown Redevelopment TIF	2,920,814	3,055,715	2,880,822	2,985,500
Special Street Maintenance	2,767,520	2,825,579	2,511,306	2,915,000
Risk Management Reserve Fund	154,858	147,175	103,609	135,000
Equipment Reserve Fund	-	96,715	96,715	96,715
Parking Management Fund	-	-	-	562,233
<b>TOTAL</b>	<b>\$ 64,223,254</b>	<b>\$ 67,982,471</b>	<b>\$ 68,889,204</b>	<b>\$ 68,200,464</b>

\*Note - Revenue figures above include starting cash balances.

# Special Revenue Summaries by Fund

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>City University</b>				
Beginning Fund Balance	267,490	220,924	123,924	150,000
Taxes	557,769	545,155	594,000	530,000
Contributions & Other Revenue	-	18,797	-	-
Transfers	145,668	138,450	135,000	135,000
<b>Total Revenue</b>	<b>970,927</b>	<b>923,327</b>	<b>852,924</b>	<b>815,000</b>
Capital Outlay	31,647	-	-	-
Other Charges	-	-	2,924	165,000
Transfers	718,356	550,000	850,000	650,000
<b>Total Expenditures</b>	<b>750,003</b>	<b>550,000</b>	<b>852,924</b>	<b>815,000</b>
<b>Aggieville Business Improvement District</b>				
Beginning Fund Balance	250	250	-	500
Taxes & Assessments	60,307	61,896	72,500	76,000
<b>Total Revenue</b>	<b>60,557</b>	<b>62,146</b>	<b>72,500</b>	<b>76,500</b>
Contractual Services	60,307	61,155	72,500	76,500
Transfers	-	-	-	-
<b>Total Expenditures</b>	<b>60,307</b>	<b>61,155</b>	<b>72,500</b>	<b>76,500</b>
<b>Downtown Business Improvement District</b>				
Beginning Fund Balance	346	594	94	500
Taxes & Assessments	83,367	81,881	89,500	91,000
<b>Total Revenue</b>	<b>83,714</b>	<b>82,476</b>	<b>89,594</b>	<b>91,500</b>
Contractual Services	83,119	82,444	89,594	91,500
Transfers	-	-	-	-
<b>Total Expenditures</b>	<b>83,119</b>	<b>82,444</b>	<b>89,594</b>	<b>91,500</b>
<b>Economic Development</b>				
Beginning Fund Balance	7,837,639	8,818,998	8,375,621	5,192,448
<i>Economic Development 6400</i>				
Use of Money & Property	13,033	7,375	31,846	10,500
<i>Economic Development 6400 Total</i>	<i>13,033</i>	<i>7,375</i>	<i>31,846</i>	<i>10,500</i>
<i>Economic Development 6500</i>				
Contributions & other / Misc.	458,817	457,917	557,917	557,917
Taxes & Assessments	41,382	24,721	-	28,000
Use of Money & Property	42,266	15,217	10,567	3,000
<i>Economic Development 6500 Total</i>	<i>542,465</i>	<i>497,855</i>	<i>568,484</i>	<i>588,917</i>

# Special Revenue Summaries by Fund

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<i>Economic Development 6600</i>				
Contributions & other / Misc.	-	2,500	-	-
Taxes & Assessments	1,938,025	1,905,170	2,273,000	2,268,000
Use of Money & Property	105,436	36,563	27,000	5,000
<i>Economic Development 6600 Total</i>	<i>2,043,461</i>	<i>1,944,233</i>	<i>2,300,000</i>	<i>2,273,000</i>
<b>Total Revenues</b>	<b>10,436,598</b>	<b>11,268,462</b>	<b>11,275,951</b>	<b>8,064,865</b>
<i>Economic Development 6400</i>				
Contractual Services	49,380	-	954,716	954,716
<i>Economic Development 6400 Total</i>	<i>49,380</i>	<i>-</i>	<i>954,716</i>	<i>954,716</i>
<i>Economic Development 6500</i>				
Capital Outlay	-	-	-	-
Contractual Services	-	400,707	2,541,951	1,635,442
Other Charges	155,982	137,696	39,970	-
<i>Economic Development 6500 Total</i>	<i>155,982</i>	<i>538,403</i>	<i>2,581,921</i>	<i>1,635,442</i>
<i>Economic Development 6600</i>				
Capital Outlay	-	16,418	-	-
Contractual Services	326,769	839,146	5,365,896	3,842,122
Transfers	1,085,469	1,761,362	2,373,418	1,632,585
<i>Economic Development 6600 Total</i>	<i>1,412,238</i>	<i>2,616,927</i>	<i>7,739,314</i>	<i>5,474,707</i>
<b>Total Expenditures</b>	<b>1,617,600</b>	<b>3,155,330</b>	<b>11,275,951</b>	<b>8,064,865</b>
<b>Employee Benefit Contribution</b>				
Beginning Fund Balance	206,262	-	-	-
Taxes & Assessments	1,873,195	2,346,326	2,421,500	2,421,500
Intergovernmental	-	31,427	-	-
Transfers	3,405,000	3,451,238	3,425,000	3,425,000
<b>Total Revenues</b>	<b>5,484,457</b>	<b>5,828,992</b>	<b>5,846,500</b>	<b>5,846,500</b>
Personnel Services	5,484,456	5,828,992	5,846,500	5,846,500
Employee Benefit Contribution Total	5,484,456	5,828,992	5,846,500	5,846,500
<b>Total Expenditures</b>	<b>5,484,456</b>	<b>5,828,992</b>	<b>5,846,500</b>	<b>5,846,500</b>
<b>Fire Equipment Reserve</b>				
Beginning Fund Balance	1,236	13,217	13,216	-
Taxes & Assessments	402,780	486,678	499,967	704,000
Use of Money & Property	16	289	-	-
<b>Total Revenues</b>	<b>404,032</b>	<b>500,184</b>	<b>513,183</b>	<b>704,000</b>
Capital Outlay	-	-	-	36,000
Debt Service	390,816	403,699	513,183	668,000
<b>Total Expenditures</b>	<b>390,816</b>	<b>403,699</b>	<b>513,183</b>	<b>704,000</b>

# Special Revenue Summaries by Fund

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>Fire Pension K.P. &amp; F.</b>				
Beginning Fund Balance	475,754	79,567	-	-
Taxes & Assessments	522,329	547,555	547,423	1,001,000
Transfers	180,000	627,229	607,577	380,000
<b>Total Revenues</b>	<b>1,178,083</b>	<b>1,254,350</b>	<b>1,155,000</b>	<b>1,381,000</b>
Personnel Services	1,098,517	1,254,350	1,155,000	1,381,000
<b>Total Expenditures</b>	<b>1,098,517</b>	<b>1,254,350</b>	<b>1,155,000</b>	<b>1,381,000</b>

# Special Revenue Summaries by Fund

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>General Improvement</b>				
Beginning Fund Balance	37,115	319,054	72,167	125,000
Contributions & Other Revenue	16,646	-	-	-
Transfers	48,600	91,629	65,000	65,000
Use of Money & Property	847	693	-	-
<b>Total Revenue</b>	<b>103,208</b>	<b>411,376</b>	<b>137,167</b>	<b>190,000</b>
Contractual	73	-	-	-
Other Charges	-	1,246	37,167	90,000
Capital Outlay	-	-	-	100,000
Transfers	30,968	16,544	100,000	-
<b>Total Expenditures</b>	<b>31,041</b>	<b>17,791</b>	<b>137,167</b>	<b>190,000</b>
<b>Industrial Promotion</b>				
Beginning Fund Balance	325,845	319,054	137,828	190,186
Contributions & Other Revenue	105,936	43,050	42,750	40,000
Taxes & Assessments	3	-	-	-
Transfers	-	193,412	-	-
Use of Money & Property	11,430	6,116	37,000	6,000
<b>Total Revenue</b>	<b>443,214</b>	<b>561,631</b>	<b>217,578</b>	<b>236,186</b>
Contractual Services	80,649	72,764	100,171	123,671
Other Charges	43,511	49,848	117,407	112,515
<b>Total Expenditures</b>	<b>124,160</b>	<b>122,612</b>	<b>217,578</b>	<b>236,186</b>
<b>Library</b>				
Beginning Fund Balance	508	4	-	-
Taxes & Assessments	2,657,110	2,769,325	2,798,500	2,866,150
Use of Money & Property	6,434	1,344	-	-
<b>Total Revenue</b>	<b>2,664,052</b>	<b>2,770,673</b>	<b>2,798,500</b>	<b>2,866,150</b>
Contractual Services	2,531,798	2,637,672	2,665,000	2,732,400
Transfers	132,250	133,000	133,500	133,750
<b>Total Expenditures</b>	<b>2,664,048</b>	<b>2,770,672</b>	<b>2,798,500</b>	<b>2,866,150</b>
<b>Library Employee Benefit Contribution</b>				
Beginning Fund Balance	514	1	-	-
Contributions & Other Revenue	1,031	151	-	-
Taxes & Assessments	642,273	697,250	701,350	662,890
<b>Total Revenue</b>	<b>643,818</b>	<b>697,402</b>	<b>701,350</b>	<b>662,890</b>
Contractual Services	643,818	697,402	701,350	662,890
<b>Total Expenditures</b>	<b>643,818</b>	<b>697,402</b>	<b>701,350</b>	<b>662,890</b>

# Special Revenue Summaries by Fund

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>Park Development</b>				
Beginning Fund Balance	48,440	49,312	48,440	49,000
Use of Money & Property	871	309	-	-
<b>Total Revenue</b>	<b>49,311</b>	<b>49,621</b>	<b>48,440</b>	<b>49,000</b>
Capital Outlay	-	-	-	-
Other Charges	-	-	48,440	49,000
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>48,440</b>	<b>49,000</b>
<b>Recreation and Trails Fund</b>				
Beginning Fund Balance	1,817,047	4,989,291	7,700,000	6,000,000
Taxes & Assessments	3,172,353	3,147,803	3,100,000	3,150,000
<b>Total Revenue</b>	<b>4,989,401</b>	<b>8,137,094</b>	<b>10,800,000</b>	<b>9,150,000</b>
Transfers	110	150,895	10,800,000	9,150,000
<b>Recreation and Trails Fund Total</b>	<b>110</b>	<b>150,895</b>	<b>10,800,000</b>	<b>9,150,000</b>
<b>Sales Tax Fund</b>				
Beginning Fund Balance	-	48,225	-	-
Other Local Taxes	5,903,225	5,880,871	5,870,000	6,720,000
<b>Total Revenue</b>	<b>5,903,225</b>	<b>5,929,096</b>	<b>5,870,000</b>	<b>6,720,000</b>
Transfers	5,855,000	5,870,000	5,870,000	6,720,000
<b>Total Expenditures</b>	<b>5,855,000</b>	<b>5,870,000</b>	<b>5,870,000</b>	<b>6,720,000</b>
<b>Special Alcohol Programs</b>				
Beginning Fund Balance	4,983	8,283	3,282	1,000
Contributions & Other Revenue	2,492	3,181	500	500
Taxes & Assessments	490,660	361,134	467,218	464,510
Use of Money and Property	147	82	300	-
<b>Special Alcohol Programs Total</b>	<b>498,282</b>	<b>372,680</b>	<b>471,300</b>	<b>466,010</b>
Commodities	-	-	-	-
Transfers	490,000	369,398	471,300	466,010
<b>Special Alcohol Programs Total</b>	<b>490,000</b>	<b>369,398</b>	<b>471,300</b>	<b>466,010</b>

# Special Revenue Summaries by Fund

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>Special Parks and Recreation Fund</b>				
Beginning Fund Balance	781,923	850,731	450,731	430,000
Contributions & Other Revenue	57,730	773	-	-
Other Agencies	1,288	-	-	-
Taxes & Assessments	490,660	361,134	429,269	475,000
Transfers	37,530	-	-	-
Use of Money & Property	14,514	4,745	3,520	500
<b>Total Revenue</b>	<b>1,383,645</b>	<b>1,217,382</b>	<b>883,520</b>	<b>905,500</b>
Capital Outlay	116,681	24,958	93,000	91,231
Contractual Services	15,393	7,413	5,238	5,289
Debt Service	84,316	84,316	84,316	84,316
Other Charges	-	-	157,648	270,804
Transfers	316,525	365,134	543,318	453,860
<b>Total Expenditures</b>	<b>532,915</b>	<b>481,821</b>	<b>883,520</b>	<b>905,500</b>
<b>Special Street and Highway</b>				
Beginning Fund Balance	1,039,863	217,753	-	500,000
Contributions & Other Revenue	146,718	10,000	-	-
From other Agencies	1,693,631	2,424,430	1,379,060	1,561,190
Use of Money & Property	23,566	8,864	2,600	1,000
<b>Total Revenue</b>	<b>2,903,778</b>	<b>2,661,048</b>	<b>1,381,660</b>	<b>2,062,190</b>
Capital Outlay	2,283,572	117,399	792,212	1,450,661
Commodities	58,541	144,621	145,000	145,000
Commodities - CIP	1,658	-	-	-
Contractual Services	359	30,161	26,100	32,100
Debt Service	-	-	69,541	54,344
Personnel Services	25,766	74,627	67,658	87,700
Transfers	316,127	57,580	281,148	292,385
<b>Total Expenditures</b>	<b>2,686,023</b>	<b>424,389</b>	<b>1,381,660</b>	<b>2,062,190</b>
<b>Special Sunset Zoo</b>				
Beginning Fund Balance	116,405	57,172	50,000	265,500
Intergovernmental	-	6,731	-	-
Contributions & Other Revenue	6,540	8,855	5,000	36,200
Services & Sales	477,172	171,937	422,500	448,250
Transfers	-	-	-	-
Use of Money & Property	2,559	300	1,500	50
<b>Total Revenue</b>	<b>602,676</b>	<b>244,994</b>	<b>479,000</b>	<b>750,000</b>

# Special Revenue Summaries by Fund

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Capital Outlay	3,250	-	-	30,000
Commodities	79,884	13,036	88,500	88,500
Contractual Services	44,128	5,725	41,950	41,950
Other Charges	-	-	950	221,500
Personnel Services	391,840	159,943	317,100	341,300
Transfers	26,400	41,293	30,500	26,750
<b>Total Expenditures</b>	<b>545,502</b>	<b>219,996</b>	<b>479,000</b>	<b>750,000</b>
<b>Tourism and Convention Promotion</b>				
Beginning Fund Balance	59,936	11,202	125,265	-
Taxes & Assessments	1,788,704	1,393,470	1,975,417	1,799,866
<b>Total Revenue</b>	<b>1,848,640</b>	<b>1,404,672</b>	<b>2,100,682</b>	<b>1,799,866</b>
Contractual Services	1,425,904	695,144	1,564,848	1,291,532
Other Charges	90,000	90,000	90,000	90,000
Transfers	321,534	461,599	445,834	418,334
<b>Total Expenditures</b>	<b>1,837,438</b>	<b>1,246,744</b>	<b>2,100,682</b>	<b>1,799,866</b>
<b>Riley County Police Department</b>				
Beginning Fund Balance	470,248	527,771	106,865	-
Fines	3,632	2,889	-	-
Taxes & Assessments	17,219,411	17,160,534	17,460,117	18,633,759
<b>Total Revenue</b>	<b>17,693,291</b>	<b>17,691,194</b>	<b>17,566,982</b>	<b>18,633,759</b>
Contractual Services	17,165,520	17,681,392	17,566,982	18,633,759
<b>Total Expenditures</b>	<b>17,165,520</b>	<b>17,681,392</b>	<b>17,566,982</b>	<b>18,633,759</b>
<b>Capital Improvement Reserve Fund</b>				
Beginning Fund Balance	34,533	35,154	34,671	35,000
Use of Money & Property	621	220	250	100
<b>Total Revenue</b>	<b>35,154</b>	<b>35,374</b>	<b>34,921</b>	<b>35,100</b>
Transfers	-	-	34,921	35,100
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>34,921</b>	<b>35,100</b>
<b>Downtown Redevelopment TIF</b>				
Beginning Fund Balance	69,022	72,450	72,450	60,000
Other Local Taxes	2,851,792	2,983,265	2,808,372	2,925,500
<b>Total Revenue</b>	<b>2,920,814</b>	<b>3,055,715</b>	<b>2,880,822</b>	<b>2,985,500</b>
Other Charges	2,848,364	2,723,383	2,880,822	2,985,500
<b>Total Expenditures</b>	<b>2,848,364</b>	<b>2,723,383</b>	<b>2,880,822</b>	<b>2,985,500</b>

# Special Revenue Summaries by Fund

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>Special Street Maintenance</b>				
Beginning Fund Balance	263,118	304,500	-	400,000
Contributions & Other Revenue	12,330	35,984	-	-
Taxes	2,492,072	2,485,095	2,511,306	2,515,000
<b>Total Revenue</b>	<b>2,767,520</b>	<b>2,825,579</b>	<b>2,511,306</b>	<b>2,915,000</b>
Contractual Services	-	293	-	310
Capital Outlay	2,284,842	1,889,226	2,511,306	2,910,690
Transfers	178,178	-	-	4,000
<b>Total Expenditures</b>	<b>2,463,020</b>	<b>1,889,518</b>	<b>2,511,306</b>	<b>2,915,000</b>

# Special Revenue Summaries by Fund

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>Risk Management Reserve Fund</b>				
Beginning Fund Balance	63,103	103,609	43,609	100,000
Transfers	91,755	43,567	60,000	35,000
<b>Total Revenues</b>	<b>154,858</b>	<b>147,175</b>	<b>103,609</b>	<b>135,000</b>
Contractual Services	51,249	1,832	103,609	135,000
<b>Total Expenditures</b>	<b>51,249</b>	<b>1,832</b>	<b>103,609</b>	<b>135,000</b>
<b>Equipment Reserve Fund</b>				
Beginning Fund Balance	-	-	-	-
Transfers	-	96,715	96,715	96,715
<b>Total Revenue</b>	<b>-</b>	<b>96,715</b>	<b>96,715</b>	<b>96,715</b>
Debt Service	-	87,835	96,715	96,715
<b>Total Expenditures</b>	<b>-</b>	<b>87,835</b>	<b>96,715</b>	<b>96,715</b>

### STATEMENT OF SERVICE

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 five-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.

<b>Funding</b>	This fund is supported by City sales taxes and franchise fees generated on campus due to the annexation of KSU on July 3, 1994. The amount of sales taxes that are transferred to this fund are reduced by the estimated dollar amount of fire services the City provides to the University on an annual basis.
<b>Expenditures</b>	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 and Interest Fund; the City University Fund transfers monies to the Bond and Interest Fund to make the payments.
<b>Adopted 2022 Budget</b>	\$815,000
<b>2021 Budget</b>	\$852,924
<b>Difference</b>	(\$37,924)

### REVENUES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Beginning Fund Balance	267,490	220,924	123,924	150,000
Taxes	557,769	563,953	594,000	530,000
Transfers	145,668	138,450	135,000	135,000
<b>TOTAL REVENUE</b>	<b>\$ 970,927</b>	<b>\$ 923,327</b>	<b>\$ 852,924</b>	<b>\$ 815,000</b>

*For complete fund revenue details click here*

### EXPENDITURES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Other Charges	-	-	2,924	165,000
Capital Outlay	31,647	-	-	-
Transfers	718,356	550,000	850,000	650,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 750,003</b>	<b>\$ 550,000</b>	<b>\$ 852,924</b>	<b>\$ 815,000</b>

*For complete department fund details click here*

### 2022 Capital Improvement Projects and Equipment

CU043P	North Campus Corridor Improvements	500,000
CU050P	Campus Perimeter Crosswalk & Traffic Improvements	150,000
<b>TOTAL CIP BUDGET IMPACT</b>		<b>650,000</b>

# Aggieville Business Improvement District

2022 Budget  
\$71,500

## STATEMENT OF SERVICE

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.

<b>Funding</b>	The Aggieville Business Improvement District Fund is supported by an assessment to business owners in the Aggieville area.
<b>Expenditures</b>	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.
<b>Adopted 2022 Budget</b>	\$71,500
<b>2021 Budget</b>	\$72,500
<b>Difference</b>	(\$1,000)

## REVENUES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Beginning Fund Balance	250	250	-	500
Taxes & Assessments	60,307	61,896	72,500	71,000
<b>TOTAL REVENUES</b>	<b>\$ 60,557</b>	<b>\$ 62,146</b>	<b>\$ 72,500</b>	<b>\$ 71,500</b>

*For complete fund revenue details click here*

## EXPENDITURES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Contractual Services	60,307	61,155	72,500	71,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 60,307</b>	<b>\$ 61,155</b>	<b>\$ 72,500</b>	<b>\$ 71,500</b>

*For complete department fund details click here*

# Downtown Business Improvement District

2022 Budget  
\$86,500

## STATEMENT OF SERVICE

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.

<b>Funding</b>	The Downtown Business Improvement District Fund is supported by an assessment to business owners in the downtown area.
<b>Expenditures</b>	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.
<b>Adopted 2022 Budget</b>	\$86,500
<b>2021 Budget</b>	\$89,594
<b>Difference</b>	(\$3,094)

## REVENUES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Beginning Fund Balance	346	594	94	500
Taxes & Assessments	83,367	81,881	89,500	86,000
<b>TOTAL REVENUES</b>	<b>\$ 83,714</b>	<b>\$ 82,476</b>	<b>\$ 89,594</b>	<b>\$ 86,500</b>

*For complete fund revenue details click here*

## EXPENDITURES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Contractual Services	83,119	82,444	89,594	86,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 83,119</b>	<b>\$ 82,444</b>	<b>\$ 89,594</b>	<b>\$ 86,500</b>

*For complete department fund details click here*

# Economic Development Opportunity

2022 Budget  
**\$10,148,368**

## STATEMENT OF SERVICE

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.

<b>Funding</b>	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.
<b>Expenditures</b>	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>Adopted 2022 Budget</b>	\$10,148,368
<b>2021 Budget</b>	\$11,275,951
<b>Difference</b>	<b>(\$1,127,583)</b>

## REVENUES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Beginning Fund Balance	7,837,639	8,818,998	8,375,621	7,275,951
<b>6400 - MEDOFAB</b>				
Use of Money & Property	13,033	7,375	31,846	3,000
<b>TOTAL MEDOFAB REVENUE</b>	<b>\$ 13,033</b>	<b>\$ 7,375</b>	<b>\$ 31,846</b>	<b>\$ 3,000</b>
<b>6500 - RICOED 2002</b>				
Taxes & Assessments	41,382	24,721	-	28,000
Use of Money & Property	42,266	15,217	10,567	5,000
Contributions & other / Misc.	458,817	457,917	557,917	557,917
<b>TOTAL RICOED 2002 REVENUE</b>	<b>\$ 542,465</b>	<b>\$ 497,855</b>	<b>\$ 568,484</b>	<b>\$ 590,917</b>

# Economic Development Opportunity

2022 Budget  
**\$10,148,368**

## REVENUES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>6600 - RICOED 2012</b>				
Taxes & Assessments	1,938,025	1,905,170	2,273,000	2,268,000
Use of Money & Property	105,436	36,563	27,000	10,500
Contributions & other / Misc.	-	2,500	-	-
<b>TOTAL RICOED 2012 REVENUE</b>	<b>\$ 2,043,461</b>	<b>\$ 1,944,233</b>	<b>\$ 2,300,000</b>	<b>\$ 2,278,500</b>
<b>TOTAL REVENUES</b>	<b>\$ 10,436,598</b>	<b>\$ 11,268,462</b>	<b>\$ 11,275,951</b>	<b>\$ 10,148,368</b>

*For complete fund revenue details click here*

## EXPENDITURES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>6400 - MEDOFAB</b>				
Contractual Services	49,380	-	954,716	878,000
<b>TOTAL MEDOFAB EXPENDITURES</b>	<b>\$ 49,380</b>	<b>\$ -</b>	<b>\$ 954,716</b>	<b>\$ 878,000</b>
<b>6500 - RICOED 2002</b>				
Contractual Services	-	400,707	2,541,951	3,235,442
Other Charges	155,982	137,696	39,970	-
<b>TOTAL RICOED 2002 EXPENDITURES</b>	<b>\$ 155,982</b>	<b>\$ 538,403</b>	<b>\$ 2,581,921</b>	<b>\$ 3,235,442</b>
<b>6600 - RICOED 2012</b>				
Contractual Services	326,769	839,146	5,365,896	4,159,963
Capital Outlay	-	16,418	-	-
Transfers	1,085,469	1,761,362	2,373,418	1,874,963
<b>TOTAL RICOED 2012 EXPENDITURES</b>	<b>\$ 1,412,238</b>	<b>\$ 2,616,927</b>	<b>\$ 7,739,314</b>	<b>\$ 6,034,926</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,617,600</b>	<b>\$ 3,155,330</b>	<b>\$ 11,275,951</b>	<b>\$ 10,148,368</b>

*For complete department fund details click here*

## 2022 Transfers

481.90-20	North Manhattan Corridor (Kimball/Research Park Dr)	205,000
481.90-20	North Manhattan Corridor (Kimball/College)	500,000
481.90-20	Conference Center Payment	517,585
481.90-20	Miller Parkway / Scenic Drive Intersection	148,000
481.90-20	Phase 2 MHK Airport Public Building	304,378
<b>TOTAL TRANSFER TO DEBT SERVICE</b>		<b>1,674,963</b>

# Employee Benefit Contribution

2022 Budget  
**\$5,846,500**

## STATEMENT OF SERVICE

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.

<b>Funding</b>	The Employee Benefit Contribution Fund is supported by property taxes, delinquent taxes, motor vehicle taxes, and sales taxes.
<b>Expenditures</b>	Ordinance No. 3701 permits unemployment, KPERs, social security, and workers' compensation costs to be paid from this fund. Ordinance No. 7242 permits Health Insurance Costs to be paid from this Fund.
<b>Adopted 2022 Budget</b>	\$5,846,500
<b>2021 Budget</b>	\$5,846,500
<b>Difference</b>	\$0

## REVENUES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Beginning Fund Balance	206,262	-	-	-
Taxes & Assessments	1,873,195	2,346,326	2,421,500	2,419,237
Grants	-	31,427	-	2,263
Transfers	3,405,000	3,451,238	3,425,000	3,425,000
<b>TOTAL REVENUES</b>	<b>\$ 5,484,457</b>	<b>\$ 5,828,992</b>	<b>\$ 5,846,500</b>	<b>\$ 5,846,500</b>

*For complete fund revenue details click here*

## EXPENDITURES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	5,484,456	5,828,992	5,846,500	5,846,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,484,456</b>	<b>\$ 5,828,992</b>	<b>\$ 5,846,500</b>	<b>\$ 5,846,500</b>

*For complete department fund details click here*

# Fire Equipment Reserve

2022 Budget  
\$704,000

## STATEMENT OF SERVICE

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.

<b>Funding</b>	The Fire Equipment Reserve Fund is supported by taxes, including property taxes, motor vehicle taxes, and sales taxes, as well as investment income.
<b>Expenditures</b>	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.
<b>Adopted 2022 Budget</b>	\$704,000
<b>2021 Budget</b>	\$513,183
<b>Difference</b>	\$190,817

### REVENUES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Beginning Fund Balance	1,236	13,217	13,216	-
Taxes & Assessments	402,780	486,678	499,967	704,000
Use of Money & Property	16	289	-	-
<b>TOTAL REVENUES</b>	<b>\$ 404,033</b>	<b>\$ 500,184</b>	<b>\$ 513,183</b>	<b>\$ 704,000</b>

*For complete fund revenue details click here*

### EXPENDITURES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Capital Outlay	-	-	-	36,000
Debt Service	390,816	403,699	513,183	668,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 390,816</b>	<b>\$ 403,699</b>	<b>\$ 513,183</b>	<b>\$ 704,000</b>

*For complete department fund details click here*

### 2022 Capital Improvement Projects and Equipment

FR048E	Replace Vehicle Unit #167 2007 Chevy Suburban	15,706
FR049E	Primary Mover for Boats	17,323
FR074E	Drone	36,000
<b>TOTAL CIP BUDGET IMPACT</b>		<b>69,029</b>

### 2022 Lease Purchase Payments

423.85-00	FR002E	Replace 1990 Pumper Ladder Truck (6 out of 10 Payments)	107,757
423.85-00	FR007E	Replace Pumper Ladder Truck (8 out of 8 Payments)	82,270
423.85-00	FR013E	Replace 1992 Hazardous Materials Apparatus (1 out 10 Payments)	114,135
423.85-00	FR031E	Replace 2001 Quint & Equipment (3 out of 9 Payments)	123,064
423.85-01	FR041E	Upgrade Station Alerting Systems (1 out of 5 Payments)	56,157
423.85-00	FR048E	Replace 2007 Chevy Suburban, Unit #167 (1 out of 5 Payments)	15,706
423.85-00	FR049E	Primary Mover for Boats (1 out of 5 Payments)	17,323
423.85-00	FR050E	Replace Thermal Imaging cameras (3 out of 4 Payments)	10,619
423.85-00	FR051E	Replace Radios (3 out of 8 Payments)	71,291
423.85-00	FR052P	Replace 1996 Brush Truck, Unit #119 (5 out of 5 Payments)	23,806
423.85-00	FR060E	Incident Command Vehicles (2 out of 5 Payments)	14,748

**TOTAL LEASE PURCHASE DEBT PAYMENT**

**636,877**

# Fire Pension K.P. & F.

2022 Budget  
\$1,225,000

## STATEMENT OF SERVICE

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 7.15% of their annual salary to the retirement program.

<b>Funding</b>	The Fire Pension K. P. & F. Fund is supported by property taxes, delinquent taxes, motor vehicle taxes, and sales taxes.
<b>Expenditures</b>	Transfers from this fund are made monthly to the State of Kansas as the City's contribution to the public fire employees' retirement fund.
<b>Adopted 2022 Budget</b>	\$1,225,000
<b>2021 Budget</b>	\$1,155,000
<b>Difference</b>	\$70,000

## REVENUES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Beginning Fund Balance	475,754	79,567	427,577	-
Taxes & Assessments	522,329	547,555	547,423	1,045,000
Transfers	180,000	627,229	180,000	180,000
<b>TOTAL REVENUES</b>	<b>\$ 1,178,083</b>	<b>\$ 1,254,350</b>	<b>\$ 1,155,000</b>	<b>\$ 1,225,000</b>

*For complete fund revenue details click here*

## EXPENDITURES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	1,098,517	1,254,350	1,155,000	1,225,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,098,517</b>	<b>\$ 1,254,350</b>	<b>\$ 1,155,000</b>	<b>\$ 1,225,000</b>

*For complete department fund details click here*

# General Improvement

2022 Budget  
\$190,000

## STATEMENT OF SERVICE

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.

<b>Funding</b>	This fund is supported by property taxes when levied along with sales tax transfers and investment income when available.
<b>Expenditures</b>	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.
<b>Adopted 2022 Budget</b>	\$190,000
<b>2021 Budget</b>	\$137,167
<b>Difference</b>	\$52,833

## REVENUES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Beginning Fund Balance	37,115	72,167	72,167	125,000
Use of Money & Property	847	693	-	-
Contributions & Other Revenue	16,646	-	-	-
Transfers	48,600	91,629	65,000	65,000
<b>TOTAL REVENUES</b>	<b>\$ 103,208</b>	<b>\$ 164,489</b>	<b>\$ 137,167</b>	<b>\$ 190,000</b>

*For complete fund revenue details click here*

## EXPENDITURES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Contractual	73	-	-	-
Other Charges	-	1,246	37,167	90,000
Capital Outlay	30,968	16,544	100,000	100,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 31,041</b>	<b>\$ 17,791</b>	<b>\$ 137,167</b>	<b>\$ 190,000</b>

*For complete department fund details click here*

## 2022 Capital Improvement Projects and Equipment

437.75-30	BR018P	Annual Sidewalk Fund	100,000
<b>TOTAL CIP BUDGET IMPACT</b>			<b>100,000</b>

# Industrial Promotion

2022 Budget  
\$236,186

## STATEMENT OF SERVICE

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.

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 1986, the mill levy in this fund was established and is included in the City's aggregate tax levy limit.

<b>Funding</b>	This fund is supported by property taxes when levied, land sales, motor vehicle taxes, and investment income when available.
<b>Expenditures</b>	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.
<b>Adopted 2022 Budget</b>	\$236,186
<b>2021 Budget</b>	\$260,976
<b>Difference</b>	(\$24,790)

## REVENUES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Beginning Fund Balance	325,845	319,054	137,828	190,186
Taxes & Assessments	3	-	-	-
Use of Money & Property	11,430	6,116	37,000	6,000
Contributions & Other Revenue	105,936	43,050	42,750	40,000
<b>TOTAL REVENUES</b>	<b>\$ 443,214</b>	<b>\$ 368,219</b>	<b>\$ 217,578</b>	<b>\$ 236,186</b>

*For complete fund revenue details click here*

## EXPENDITURES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Contractual Services	79,490	72,764	100,171	123,671
Other Charges	43,511	49,848	160,805	112,515
<b>TOTAL EXPENDITURES</b>	<b>\$ 123,001</b>	<b>\$ 122,612</b>	<b>\$ 260,976</b>	<b>\$ 236,186</b>

*For complete department fund details click here*

### STATEMENT OF SERVICE

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.

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.)

<b>Funding</b>	The Library is funded by property taxes, motor vehicle taxes, and delinquent taxes. Investment interest is also a source of revenue when available.
<b>Goals</b>	<ul style="list-style-type: none"> <li>• Adults will have convenient and timely access to a variety of new and popular materials.</li> <li>• Teens (age 12-17) will have a supportive environment that provides pleasurable reading, viewing, and listening experiences that responds to their current interest</li> <li>• 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.</li> <li>• Preschool children (0-5) will develop a life-long love of reading.</li> <li>• Residents will have a welcoming place to meet and interact with others or work independently on personal projects.</li> <li>• Residents will have high-speed access to the resources and services available through the Internet.</li> <li>• Adults will have convenient and timely access to a variety of new and popular materials.</li> </ul>
<b>Adopted 2022 Budget</b>	\$2,866,150
<b>2021 Budget</b>	\$2,798,500
<b>Difference</b>	\$67,650

### REVENUES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Beginning Fund Balance	508	-	-	-
Taxes & Assessments	2,657,110	2,769,325	2,798,500	2,866,150
Use of Money & Property	6,434	1,344	-	-
<b>TOTAL REVENUES</b>	<b>\$ 2,664,052</b>	<b>\$ 2,770,669</b>	<b>\$ 2,798,500</b>	<b>\$ 2,866,150</b>

*For complete fund revenue details click here*

# Library

2022 Budget  
**\$2,866,150**

## EXPENDITURES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Contractual Services	2,531,798	2,637,672	2,665,000	2,732,400
Transfers	132,250	133,000	133,500	133,750
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,664,048</b>	<b>\$ 2,770,672</b>	<b>\$ 2,798,500</b>	<b>\$ 2,866,150</b>

*For complete department fund details click here*

## 2022 Capital Improvement Projects and Equipment

469.90-20	SP1301	Manhattan Public Library Children's Expansion	133,750
<b>TOTAL CIP BUDGET IMPACT</b>			<b>133,750</b>

# Library Employee Benefit Contribution

2022 Budget  
\$662,890

## STATEMENT OF SERVICE

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.

<b>Funding</b>	The Library Employee Benefit Contribution Fund is supported by property taxes, motor vehicle taxes, and delinquent taxes.
<b>Expenditures</b>	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 from this Agency.)
<b>Adopted 2022 Budget</b>	\$662,890
<b>2021 Budget</b>	\$701,350
<b>Difference</b>	(\$38,460)

## REVENUES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Beginning Fund Balance	514	1	-	7,584
Taxes & Assessments	642,273	697,250	701,350	655,306
Contributions & Other Revenue	1,031	151	-	-
<b>TOTAL REVENUES</b>	<b>\$ 643,818</b>	<b>\$ 697,402</b>	<b>\$ 701,350</b>	<b>\$ 662,890</b>

*For complete fund revenue details click here*

## EXPENDITURES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Contractual Services	643,818	697,402	701,350	662,890
<b>TOTAL EXPENDITURES</b>	<b>\$ 643,818</b>	<b>\$ 697,402</b>	<b>\$ 701,350</b>	<b>\$ 662,890</b>

*For complete department fund details click here*

# Park Development

2022 Budget  
\$49,000

## STATEMENT OF SERVICE

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.

<b>Funding</b>	The Park Development fund is primarily supported by sales tax revenue which is transferred from the Sales Tax Fund, and investment income when available.
<b>Expenditures</b>	This fund is used for the projects and equipment related to park development.
<b>Adopted 2022 Budget</b>	\$49,000
<b>2021 Budget</b>	\$48,440
<b>Difference</b>	\$560

## REVENUES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Beginning Fund Balance	48,440	49,312	48,440	49,000
Use of Money & Property	871	309	-	-
<b>TOTAL REVENUES</b>	<b>\$ 49,311</b>	<b>\$ 49,621</b>	<b>\$ 48,440</b>	<b>\$ 49,000</b>

*For complete fund revenue details click here*

## EXPENDITURES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Other Charges	-	-	48,440	49,000
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,440</b>	<b>\$ 49,000</b>

*For complete department fund details click here*

# Recreation and Trails Fund

2022 Budget  
\$9,150,000

## STATEMENT OF SERVICE

On November 7, 2017, Manhattan voters approved a special ten-year, one-fourth cent sales tax (.25) that will be dedicated for identified indoor and outdoor recreation and trail improvements.

<b>Funding</b>	Revenue available for the recreation and trails fund comes from a voter approved, quarter-cent sales tax on goods and services sold across the Manhattan community. Currently, it is estimated that this sales tax will generate about \$2,500,000 annually or over \$25,000,000 before this sales tax 'sunsets' in ten years. Any investment income derived from available cash balances will also be credited to this fund.
<b>Expenditures</b>	Expenditures associated with the recreation and trails fund will follow a ten-year plan intended to improve recreation trails across the community, construct two indoor recreation facilities adjacent to USD 383 middle schools, and the renovation of ball fields and tennis courts within CiCo Park. All construction costs are anticipated to be on a pay-as-you-go basis.
<b>Adopted 2022 Budget</b>	\$9,150,000
<b>2021 Budget</b>	\$10,800,000
<b>Difference</b>	(\$1,650,000)

## REVENUES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Beginning Fund Balance	1,817,047	4,989,291	7,700,000	6,000,000
Taxes & Assessments	3,172,353	3,147,803	3,100,000	3,150,000
<b>TOTAL REVENUES</b>	<b>\$ 4,989,401</b>	<b>\$ 8,137,094</b>	<b>\$ 10,800,000</b>	<b>\$ 9,150,000</b>

*For complete fund revenue details click here*

## EXPENDITURES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Transfers	110	150,895	10,800,000	9,150,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 110</b>	<b>\$ 150,895</b>	<b>\$ 10,800,000</b>	<b>\$ 9,150,000</b>

*For complete department fund details click here*

## 2022 Transfers to Capital Projects

472.90-25	SP1802	Middle School Improvements	5,025,150
<b>TOTAL TRANSFERS TO CAPITAL PROJECTS</b>			<b>5,025,150</b>

# Sales Tax Fund

2022 Budget  
\$5,870,000

## STATEMENT OF SERVICE

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.

<b>Funding</b>	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.
<b>Expenditures</b>	Sales tax monies credited to this fund are transferred, up to the budgeted amount, to the following funds in 2021: General Fund General Improvement Fund Employee Benefit Fund Fire Pension K.P. & F.
<b>Adopted 2022 Budget</b>	\$5,870,000
<b>2021 Budget</b>	\$5,870,000
<b>Difference</b>	\$0
<b>Notable Items</b>	<p><b>Sales Tax History</b></p> <p>Despite fluctuations in the broader economy, Manhattan continues to maintain a stable sales tax base. This in part can be attributed to the substantial growth 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.</p>

## REVENUES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Beginning Fund Balance	-	48,225	-	-
Other Local Taxes	5,903,225	5,880,871	5,870,000	5,870,000
<b>TOTAL REVENUES</b>	<b>\$ 5,903,225</b>	<b>\$ 5,929,096</b>	<b>\$ 5,870,000</b>	<b>\$ 5,870,000</b>

*For complete fund revenue details click here*

## EXPENDITURES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Transfers	5,855,000	5,870,000	5,870,000	5,870,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,855,000</b>	<b>\$ 5,870,000</b>	<b>\$ 5,870,000</b>	<b>\$ 5,870,000</b>

*For complete department fund details click here*

# Special Alcohol Programs

2022 Budget  
\$466,010

## STATEMENT OF SERVICE

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.

<b>Funding</b>	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.
<b>Adopted 2022 Budget</b>	\$466,010
<b>2021 Budget</b>	\$471,300
<b>Difference</b>	(\$5,290)

### REVENUES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Beginning Fund Balance	4,983	8,283	3,282	1,000
Taxes & Assessments	490,660	361,134	467,218	464,510
Use of Money and Property	147	82	300	-
Contributions & Other Revenue	2,492	3,181	500	500
<b>TOTAL REVENUES</b>	<b>\$ 498,282</b>	<b>\$ 372,680</b>	<b>\$ 471,300</b>	<b>\$ 466,010</b>

*For complete fund revenue details click here*

### EXPENDITURES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Grants	490,000	369,398	471,300	466,010
<b>TOTAL EXPENDITURES</b>	<b>\$ 490,000</b>	<b>\$ 369,398</b>	<b>\$ 471,300</b>	<b>\$ 466,010</b>

*For complete department fund details click here*

# Special Alcohol Programs

2022 Budget  
\$466,010

Special Alcohol Funding History	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Be Able	-	-	-	10,000
Big Brothers/Big Sisters	16,000	12,166	16,000	16,000
Boys and Girls Club	18,000	13,687	18,000	17,100
Friends of Recovery	10,000	3,802	5,000	-
KSU - Alcohol & Other Drug Education Service	15,000	13,687	18,000	17,100
Manhattan Emergency Shelter	18,000	13,687	18,000	18,000
Midwest Education Center (Wonder Workshop)	-	10,494	-	13,110
Pawnee Mental Health	75,000	64,634	85,000	82,750
Riley County Community Corrections-Juvenile	7,000	5,323	6,300	6,300
Riley County Community Corrections-Adult	18,000	19,010	25,000	25,000
Riley County Court Services - Probation	3,000	2,281	3,000	3,000
Sunflower CASA	40,000	28,135	37,000	35,150
The Restoration Center	40,000	15,208	20,000	10,000
Thrive! Manhattan	10,000	7,602	10,000	10,000
UFM Learning Center	20,000	15,208	20,000	20,000
Unified School District #383	200,000	144,474	190,000	182,500
<b>TOTAL FUNDING HISTORY</b>	<b>\$ 490,000</b>	<b>\$ 369,398</b>	<b>\$ 471,300</b>	<b>\$ 466,010</b>

# Special Parks and Recreation Fund

2022 Budget  
\$905,500

## STATEMENT OF SERVICE

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.

<b>Funding</b>	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 the 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.
<b>Expenditures</b>	The state legislature authorizing this fund limits expenditures to the purchase, establishment, maintenance, or expansion of park and recreational services, programs, and facilities.
<b>Adopted 2022 Budget</b>	\$905,500
<b>2021 Budget</b>	\$883,520
<b>Difference</b>	\$21,980

## REVENUES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Beginning Fund Balance	781,923	850,731	450,731	430,000
Taxes & Assessments	490,660	361,134	429,269	475,000
Use of Money & Property	14,514	4,745	3,520	500
Other Agencies	1,288	-	-	-
Contributions & Other Revenue	57,730	773	-	-
Transfers	37,530	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 1,383,645</b>	<b>\$ 1,217,382</b>	<b>\$ 883,520</b>	<b>\$ 905,500</b>

*For complete fund revenue details click here*

## EXPENDITURES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Contractual Services	15,393	7,413	5,238	5,289
Other Charges	-	-	157,648	270,804
Capital Outlay	116,681	24,958	93,000	91,231
Debt Service	84,316	84,316	84,316	84,316
Transfers	316,525	365,134	543,318	453,860
<b>TOTAL EXPENDITURES</b>	<b>\$ 532,914</b>	<b>\$ 481,821</b>	<b>\$ 883,520</b>	<b>\$ 905,500</b>

*For complete department fund details click here*

# Special Parks and Recreation Fund

2022 Budget  
\$905,500

## 2022 Capital Improvement Projects and Equipment

473.75-45	CP400P	Historic Buildings: Architectural Study	60,000
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<b>TOTAL CIP BUDGET IMPACT</b>			<b>60,000</b>
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## 2022 Lease Purchase Payments

473.85-00		Peace Memorial	84,316
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<b>TOTAL LEASE PURCHASE IMPACT</b>			<b>84,316</b>
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## 2022 Transfers to Other Funds

473.90-10		Flint Hills Discover Center	260,000
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<b>TOTAL TRANSFER TO GENERAL FUND</b>			<b>260,000</b>
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## 2022 Transfers to Capital Projects

473.90-25	PR1707	Ledgestone Park Grading	15,209
473.90-25	RC047P	Twin Oaks Shade Structures	45,338
473.90-25	CP294P	Roger Schultz Park Playground Improvements	20,813
473.90-25	CP274P	Lee Mill Heights Park Improvements	56,719
473.90-25	CP371P	Southwest Park Improvement Project	13,781
473.90-25		City Park Playground	42,000

<b>TOTAL TRANSFER TO CAPITAL PROJECT</b>			<b>193,860</b>
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# Special Street and Highway

2022 Budget  
\$2,062,190

## STATEMENT OF SERVICE

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."

<b>Funding</b>	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.
<b>Expenditures</b>	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.
<b>Adopted 2022 Budget</b>	\$2,062,190
<b>2021 Budget</b>	\$1,381,660
<b>Difference</b>	\$680,530

## REVENUES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Beginning Fund Balance	1,039,863	217,753	-	500,000
From other Agencies	1,693,631	2,424,430	1,379,060	1,521,190
Use of Money & Property	23,566	8,864	2,600	1,000
Contributions & Other Revenue	146,718	10,000	-	40,000
<b>TOTAL REVENUES</b>	<b>\$ 2,903,778</b>	<b>\$ 2,661,048</b>	<b>\$ 1,381,660</b>	<b>\$ 2,062,190</b>

*For complete fund revenue details click here*

## EXPENDITURES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	25,766	74,627	67,658	87,700
Contractual Services	359	30,161	26,100	32,100
Commodities	58,541	144,621	145,000	145,000
Commodities - CIP	1,658	-	-	-
Capital Outlay	2,283,572	117,399	792,212	1,450,661
Debt Service	-	-	69,541	54,344
Transfers	316,127	57,580	281,148	292,385
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,686,023</b>	<b>\$ 424,389</b>	<b>\$ 1,381,660</b>	<b>\$ 2,062,190</b>

*For complete department fund details click here*

# Special Street and Highway

2022 Budget  
**\$2,062,190**

## 2022 Lease Purchase Payments

436.85-00	ST052E	Replace 2009 Dump Truck, Unit #30 (2 out of 5 Payments)	40,415
436.85-00	ST053E	Replace 2007 One Ton Truck, Unit #23 (2 out of 5 Payments)	13,928

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**TOTAL LEASE PURCHASE IMPACT****54,344**

## 2022 Transfer to Other Funds

436.90-20	ST1103	Bluemont Avenue Corridor (8 out of 10 Payments)	43,600
436.90-20	ST1214	K-18 & K-113 Geometric Improvements Program (2 out of 10 Payment:	154,485
436.90-25	ST1814	Cclip (Klink) Resurfacing Programs (2 out of 4 Payments)	94,300

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**TOTAL TRANSFERS****292,385**

# Special Sunset Zoo

2022 Budget  
\$534,500

## STATEMENT OF SERVICE

On January 3, 1989 the City Commission approved Ordinance No. 4558 creating the Special Sunset Zoo Fund. On August 19, 2014 the City Commission approved a resolution setting zoo admission fees. The current fees are \$5.50 for adults, \$3.50 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.

<b>Funding</b>	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.
<b>Expenditures</b>	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.
<b>Adopted 2022 Budget</b>	\$534,500
<b>2021 Budget</b>	\$479,000
<b>Difference</b>	\$55,500

## REVENUES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Beginning Fund Balance	116,405	57,172	50,000	50,000
Services & Sales	477,172	171,937	422,500	448,250
Use of Money & Property	2,559	300	1,500	50
Contributions & Other Revenue	6,540	8,855	5,000	36,200
<b>TOTAL REVENUES</b>	<b>\$ 602,675</b>	<b>\$ 238,263</b>	<b>\$ 479,000</b>	<b>\$ 534,500</b>

*For complete fund revenue details click here*

## EXPENDITURES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	391,840	159,943	317,100	341,300
Contractual Services	44,128	5,726	41,950	41,950
Commodities	79,884	13,035	88,500	88,500
Other Charges	-	-	950	6,000
Capital Outlay	3,250	-	-	30,000
Transfers	26,400	41,293	30,500	26,750
<b>TOTAL EXPENDITURES</b>	<b>\$ 545,502</b>	<b>\$ 219,997</b>	<b>\$ 479,000</b>	<b>\$ 534,500</b>

*For complete department fund details click here*

## 2022 Capital Improvement Projects and Equipment

466.75-05	SZ047P	Replace Playground Surface	30,000
<b>TOTAL CIP BUDGET IMPACT</b>			<b>30,000</b>

## 2022 Transfers to Other Funds

466.90-20	Woodard Gibbon Exhibit	26,750
<b>TOTAL TRANSFERS</b>		<b>26,750</b>

# Tourism and Convention Promotion

2022 Budget  
\$1,799,866

## STATEMENT OF SERVICE

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.

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 7.5% transient guest tax is levied on all hotel and motel rooms within the city limits of Manhattan (Ord. 7310) 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 Visitors Bureau Steering Committee has been formed with one City Commissioner appointed, and other representatives from the hotel industry, local attractions, and retail businesses to review programs and expenditures from the Transient Guest Tax revenue.

<b>Funding</b>	The Tourism and Convention Promotion Fund is supported by the seven percent (7.5%) transient guest tax.
<b>Expenditures</b>	All monies received in this fund are turned over to the Chamber of Commerce for Tourism and Convention purposes, except for a portion for the Anneberg Park payment which is transferred to Bond & Interest and .5% of the tax is reserved for the Conference Center Expansion project.
<b>Adopted 2022 Budget</b>	\$1,799,866
<b>2021 Budget</b>	\$1,975,417
<b>Difference</b>	(\$175,551)

## REVENUES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Beginning Fund Balance	59,936	11,202	-	-
Taxes & Assessments	1,788,704	1,393,470	1,975,417	1,799,866
<b>TOTAL REVENUES</b>	<b>\$ 1,848,640</b>	<b>\$ 1,404,672</b>	<b>\$ 1,975,417</b>	<b>\$ 1,799,866</b>

*For complete fund revenue details click here*

## EXPENDITURES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Contractual Services	1,425,904	695,144	1,439,583	1,291,532
Other Charges	90,000	90,000	90,000	90,000
Transfers	321,534	461,599	445,834	418,334
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,837,438</b>	<b>\$ 1,246,744</b>	<b>\$ 1,975,417</b>	<b>\$ 1,799,866</b>

*For complete department fund details click here*

## 2022 Capital Improvement Projects and Equipment

450.90-20	Conference Center	93,334
450.90-20	Anneberg Park	225,000
450.90-25	Conference Center Expansion	100,000

**TOTAL CIP BUDGET IMPACT**

**418,334**

# Riley County Police Department

2022 Budget  
\$18,633,759

## STATEMENT OF SERVICE

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.

<b>Funding</b>	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.
<b>Expenditures</b>	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.
<b>Adopted 2022 Budget</b>	\$18,633,759
<b>2021 Budget</b>	\$17,566,982
<b>Difference</b>	\$1,066,777

### REVENUES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Beginning Fund Balance	470,248	527,771	106,865	-
Taxes & Assessments	17,219,411	17,160,534	17,460,117	18,633,759
Fines	3,632	2,889	-	-
<b>TOTAL REVENUES</b>	<b>\$ 17,693,291</b>	<b>\$ 17,691,194</b>	<b>\$ 17,566,982</b>	<b>\$ 18,633,759</b>

*For complete fund revenue details click here*

### EXPENDITURES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Contractual Services	17,165,520	17,681,392	17,566,982	18,633,759
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,165,520</b>	<b>\$ 17,681,392</b>	<b>\$ 17,566,982</b>	<b>\$ 18,633,759</b>

*For complete department fund details click here*

# Capital Improvement Reserve Fund

2022 Budget  
\$35,100

## STATEMENT OF SERVICE

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.

<b>Funding</b>	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.
<b>Expenditures</b>	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.
<b>Adopted 2022 Budget</b>	\$35,100
<b>2021 Budget</b>	\$34,921
<b>Difference</b>	\$179

## REVENUES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Beginning Fund Balance	34,533	35,154	34,671	35,000
Use of Money & Property	621	220	250	100
<b>TOTAL REVENUES</b>	<b>\$ 35,154</b>	<b>\$ 35,374</b>	<b>\$ 34,921</b>	<b>\$ 35,100</b>

*For complete fund revenue details click here*

## EXPENDITURES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Transfers	-	-	34,921	35,100
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,921</b>	<b>\$ 35,100</b>

*For complete department fund details click here*

# Downtown Redevelopment TIF

2022 Budget  
**\$2,985,500**

## STATEMENT OF SERVICE

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.

<b>Funding</b>	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.
<b>Expenditures</b>	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 do not constitute a debt or liability of the City nor any pledge of the full faith and credit of the City.
<b>Adopted 2022 Budget</b>	\$2,985,500
<b>2021 Budget</b>	\$2,880,823
<b>Difference</b>	\$104,677
<b>Notable Items</b>	The North Redevelopment Area is completely finished. Revenues continue to keep pace with projections, and bonds are expected to retire as scheduled, if not sooner than expected.

## REVENUES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Beginning Fund Balance	69,022	72,450	72,450	60,000
Other Local Taxes	2,851,792	2,983,265	2,808,373	2,925,500
<b>TOTAL REVENUES</b>	<b>\$ 2,920,814</b>	<b>\$ 3,055,715</b>	<b>\$ 2,880,823</b>	<b>\$ 2,985,500</b>

*For complete fund revenue details click here*

## EXPENDITURES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Other Charges	2,848,364	2,723,383	2,880,823	2,985,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,848,364</b>	<b>\$ 2,723,383</b>	<b>\$ 2,880,823</b>	<b>\$ 2,985,500</b>

*For complete department fund details click here*

# Special Street Maintenance Fund

2022 Budget  
**\$2,915,000**

## STATEMENT OF SERVICE

On November 8, 2016, Manhattan voters approved a special ten-year, two-tenths sales tax (.20) that will be dedicated for street maintenance across the community. The Public Works Department will design a ten-year plan reflecting how these maintenance funds will be spent on an annual basis for street projects. Increased revenue from this sales tax or construction cost savings that are not expended during the calendar year will become part of the following year's beginning fund balance within the special street maintenance fund budget.

<b>Funding</b>	Revenue available for the special street maintenance fund comes from a voter approved, two-tenths, sales tax on goods and services sold across the Manhattan community. Currently, it is estimated that this sales tax will generate about \$2,000,000 annually or over \$20,000,000 before this sales tax 'sunsets' in ten years. Any investment income derived from available cash balances will also be credited to this fund.
<b>Expenditures</b>	Expenditures associated with the special street maintenance fund will follow a ten-year plan intended to improve streets and roadways across the community. While some of these funds will be used for City street projects by Public Works street crews, other funds will pay for larger street projects that will be bid-out to local and regional construction companies.
<b>Adopted 2022 Budget</b>	\$2,915,000
<b>2021 Budget</b>	\$2,511,306
<b>Difference</b>	\$403,694

### REVENUES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Beginning Fund Balance	263,118	304,500	-	400,000
Taxes & Assessments	2,492,072	2,485,095	2,511,306	2,515,000
Contributions & Other Revenue	12,330	35,984	-	-
<b>TOTAL REVENUES</b>	<b>\$ 2,767,520</b>	<b>\$ 2,825,579</b>	<b>\$ 2,511,306</b>	<b>\$ 2,915,000</b>

*For complete fund revenue details click here*

### EXPENDITURES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Capital Outlay	2,284,842	1,889,518	2,511,306	2,911,000
Transfers	178,178	-	-	4,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,463,020</b>	<b>\$ 1,889,518</b>	<b>\$ 2,511,306</b>	<b>\$ 2,915,000</b>

*For complete department fund details click here*

# Risk Management Reserve Fund

2022 Budget  
\$135,000

## STATEMENT OF SERVICE

On May 15, 2018, the Manhattan City Commission approved City Resolution 051518-C, establishing a Risk Management Reserve Fund. This Fund will be used to pay for costs associated with property and liability claims in the future that are not covered by insurance or for deductibles that may exist. Reserves will annually come from residual budgeted funds that are not needed to meet annual expenses associated with property and liability claims. With the recommendation of the City Manager, additional revenue may be transferred to this Fund with the approval of the City Commission.

<b>Funding</b>	Revenue available for the risk management reserve fund will come from annual budgeted funds that are not needed to pay expenses associated with property and liability claims. Currently, it is estimated that unspent insurance budgets will generate from \$30,000 to \$60,000 annually. Investment income derived from available cash balances will also be credited to this fund.
<b>Expenditures</b>	Expenditures associated with the risk management reserve fund can only be made from insurance deductibles and claims that are not covered by property or liability insurance. As reserves accumulate within this fund, it is anticipated that deductibles can be raised on property and liability insurance in order to lower annual insurance costs. Any expenditure must be recommended by the City Manager and approved by the City Commission.
<b>Adopted 2022 Budget</b>	\$135,000
<b>2021 Budget</b>	\$103,609
<b>Difference</b>	\$31,391

## REVENUES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Beginning Fund Balance	63,103	103,609	43,609	100,000
Transfers	91,755	43,567	60,000	35,000
<b>TOTAL REVENUES</b>	<b>\$ 154,858</b>	<b>\$ 147,175</b>	<b>\$ 103,609</b>	<b>\$ 135,000</b>

*For complete fund revenue details click here*

## EXPENDITURES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Contractual Services	51,249	1,832	103,609	135,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 51,249</b>	<b>\$ 1,832</b>	<b>\$ 103,609</b>	<b>\$ 135,000</b>

*For complete department fund details click here*

# Equipment Reserve Fund

2022 Budget  
\$96,715

## STATEMENT OF SERVICE

The Equipment Reserve Fund was created in 2019 by Ordinance No. 7441 approved by the City Commission. This fund is a true reserve fund authorized by Kansas statutes (KSA 12-1,117) 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.

<b>Funding</b>	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.
<b>Expenditures</b>	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.
<b>Adopted 2022 Budget</b>	\$96,715
<b>2021 Budget</b>	\$96,715
<b>Difference</b>	\$0

### REVENUES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Beginning Fund Balance	-	-	-	-
Transfers	-	96,715	96,715	96,715
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 96,715</b>	<b>\$ 96,715</b>	<b>\$ 96,715</b>

*For complete fund revenue details click here*

### EXPENDITURES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Debt Service	-	87,385	96,715	96,715
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 87,385</b>	<b>\$ 96,715</b>	<b>\$ 96,715</b>

*For complete department fund details click here*

# Equipment Reserve Fund

2022 Budget  
**\$96,715**

## 2022 Lease Purchase Payments

416.85-00	CP027E	Replace #63, 1998 2 1/2 Ton Flatbed Truck, VRI 39.77	19,993
416.85-00		Chipper Truck	8,710
416.85-00	CP055E	Replace Unit #762, 2006 Chevy Pickup, VRI 33.65	4,665
416.85-00	EN059E	Replace Unit #8, 2001 Pickup, VRI 33.65	4,832
416.85-00	EN073E	Replace Unit #160, 2006 Pickup, VRI 30.55	4,832
416.85-00	EN074E	Replace Unit #161, 2006 Pickup, VRI 31.48	4,832
416.85-00	FR030E	Replace Vehicle #159, 2006 Taurus, VRI 32.86	3,665
416.85-00	FR032E	Replace Unit #179, Truck, VRI 31.61	4,498
416.85-00	RC049E	Replace 2001 F150 Pickup Truck, Unit #62, VRI 33.17	3,832
416.85-00	RC050E	Replace Unit #751, 2000 Ford E350 Van, VRI 36.31	4,748
416.85-00	ST048E	Replace Unit #174, 2008 Pickup, VRI 28.84	5,951
416.85-00	ST074E	Replace Unit #1159, 2001 Pickup, VRI 34.49	4,765
416.85-00	ST075E	New Street Crew Leader Truck, 3/4 Ton	4,765
416.85-00	SZ007E	Replace 2001 1/2 Ton Pickup, Unit #85, VRI 34.59	3,832
416.85-00	TR062E	Replace Unit #19, 2008 Ford 1/2 Ton Pickup, VRI 32.19	4,265
416.85-00	TR063E	Replace Unit #177, 2008 Ford 1/2 Ton Pickup, VRI 29.30	4,265
416.85-00	TR064E	Replace Unit #45, 2009 Ford 1/2 Ton Pickup, VRI 26.31	4,265

**TOTAL LEASE PURCHASE IMPACT**

**96,715**

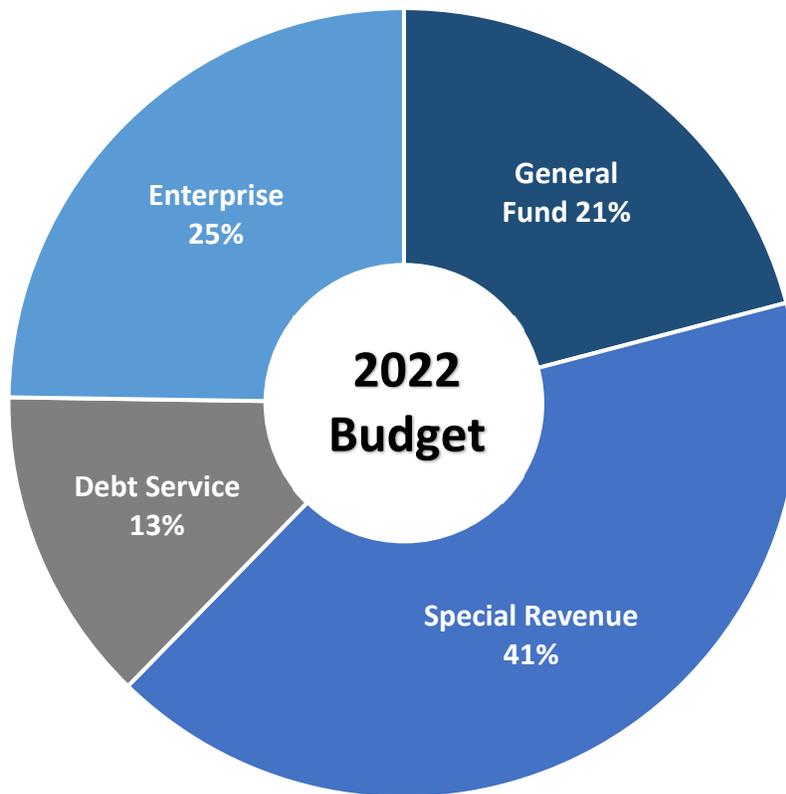
# DEBT SERVICE FUND

# Debt Service

2022 BUDGET

**\$21,320,524**

The Bond & Interest Fund is used to account for the payment of principal and interest on the City's general obligation bonds which are recorded in the general long-term debt group of accounts. Revenues include ad valorem property taxes, special assessment taxes, motor vehicle taxes, and investment interest income.



## TOTAL CITY 2022 BUDGET

Fund Type	Total Expenditures
General Fund	\$ 34,460,526
Special Revenue	68,200,464
Debt Service	21,320,524
Enterprise	40,818,278
<b>TOTAL</b>	<b>\$ 164,799,792</b>

# BOND AND INTEREST

2022 Budget  
\$ 21,320,524

## STATEMENT OF SERVICE

The Bond and Interest Fund is the fund from which the City pays the principal and Interest on bonded indebtedness. It is from this fund that the City makes interest and principal payments on General Obligation bonds, temporary notes, and the KDOT transportation revolving fund loan. It also accounts for the City's annual appropriation related to the outstanding TIF bonds.

<b>Funding</b>	There are two major revenue sources that fund the City's Bond and Interest Fund. The first source is the property tax which is annually levied to pay for the City's portion of general obligation debt. The annual tax levy for this fund is outside the City aggregate tax levy limit. The second source is special assessment revenue derived from benefit district payments.	
<b>Expenditures</b>	As part of a policy statement, the City tries not to issue more tax-supported general obligation bond debt than it retires each year without conducting an objective analysis as to the community's ability to assume and support additional general obligation bond service payments. Below is a six-year history of the total tax supported and non-tax supported General Obligation debt issued by the City.	
<b>Adopted 2022 Budget</b>	\$21,320,524	
<b>2021 Budget</b>	\$26,258,500	
<b>Difference</b>	(\$4,937,976)	Retirement of Star Bond Obligation

### DEBT ISSUED

	2015	2016	2017	2018	2019	2020
Tax Supported	-	14,505,000	3,075,000	1,250,000	1,415,000	4,345,000
Non-Tax Supported	2,090,000	4,605,000	2,150,000	16,380,000	14,085,000	11,405,000
<b>TOTAL DEBT ISSUED</b>	<b>\$ 2,090,000</b>	<b>\$ 19,110,000</b>	<b>\$ 5,225,000</b>	<b>\$ 17,630,000</b>	<b>\$ 15,500,000</b>	<b>\$ 15,750,000</b>

### DEBT RETIRED

	2015	2016	2017	2018	2019	2020
Tax Supported	3,274,862	3,195,840	3,616,179	4,556,798	4,685,808	5,142,944
Non-Tax Supported	7,720,138	7,969,160	7,813,821	6,773,202	7,279,192	10,297,056
<b>TOTAL DEBT RETIRE</b>	<b>\$ 10,995,000</b>	<b>\$ 11,165,000</b>	<b>\$ 11,430,000</b>	<b>\$ 11,330,000</b>	<b>\$ 11,965,000</b>	<b>\$ 15,440,000</b>

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Beginning Cash Balance	7,736,294	6,464,627	4,717,112	4,075,026	3,000,000
Taxes & Assessments	10,340,339	10,958,331	11,267,942	11,099,040	11,153,857
Services & Sales	300,576	389,348	206,955	312,719	421,769
Contributions & Other Revenue	337,668	251,001	-	5,905,219	2,190,500
Other Financing Sources	3,228,388	3,462,148	8,223,455	4,866,496	4,554,398
<b>TOTAL REVENUE</b>	<b>\$ 21,943,265</b>	<b>\$ 21,525,455</b>	<b>\$ 24,415,464</b>	<b>\$ 26,258,500</b>	<b>\$ 21,320,524</b>
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Other Charges	2,349	122,902	11,646	3,303,389	3,141,070
Debt Service	15,561,026	16,805,995	20,310,555	22,955,111	18,179,454
Transfers	-	-	93,505	-	-
<b>TOTAL EXPENDITURE</b>	<b>\$ 15,563,375</b>	<b>\$ 16,928,897</b>	<b>\$ 20,415,706</b>	<b>\$ 26,258,500</b>	<b>\$ 21,320,524</b>

# BOND AND INTEREST

2022 Budget  
\$ 21,320,524

## REVENUE

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
300.00-00 Beginning Cash Balance	6,464,627	4,717,112	4,075,026	3,000,000
311.10-00 Ad Valorem	2,792,227	2,689,410	3,038,538	3,037,276
311.30-00 Special Assessments	6,838,467	7,143,601	6,686,727	6,700,000
311.35-00 Delinquent / Specials	28,388	130,746	91,184	90,000
311.40-00 Delinquent / Ad Valorem	27,038	33,344	20,000	20,000
311.50-00 Motor Vehicle Tax	204,387	222,875	206,432	210,581
318.10-20 Sales Tax / County Sales Tax	917,638	863,865	927,200	900,000
318.15-20 Use Tax / County Use Tax	125,914	161,996	107,959	175,000
318.51-00 Local Tax / TDD Sales Tax	24,272	22,105	21,000	21,000
346.20-06 Passenger Facility Charges	327,579	176,070	312,719	360,000
361.20-20 Airport Office Rent	61,769	30,885	61,769	61,769
372.00-00 Contributions & Other / Misc	100,001	-	90,000	100,000
372.01-00 Misc / Star Bond Revenue	-	-	3,695,700	-
372.02-00 Misc / TIF Bond Revenue	-	-	2,057,750	2,090,500
376.00-00 Donations	151,000	-	-	-
391.10-00 Transfer from General Fund	120,553	-	-	-
391.14-00 Special Street & HWY Transfer	41,050	54,616	420,560	43,600
391.17-00 Transfer from Special Revenue	1,185,659	1,742,305	1,750,917	2,000,000
391.18-00 Transfer from Enterprise	1,900,180	2,138,897	2,382,721	2,245,434
391.21-00 Transfer from Cap Project	96,950	95,350	98,750	97,050
391.22-00 Transfer from Trust / Agency	238,309	4,192,288	213,548	168,314
<b>TOTAL REVENUE</b>	<b>\$ 21,646,008</b>	<b>\$ 24,415,464</b>	<b>\$ 26,258,500</b>	<b>\$ 21,320,524</b>

## EXPENDITURES

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
510.65-25 Assessment Fee	122,902	11,646	32,744	32,744
510.65-99 Other	-	-	-	-
510.66-00 Cash Reserves	-	-	3,270,645	3,108,326
510.81-01 Bond / Principal*	12,135,000	15,440,000	11,835,000	10,845,000
510.81-02 Bond / Interest	4,155,679	4,314,810	4,252,086	4,008,188
510.82-01 Temporary Notes / Principal	-	-	705,000	815,000
510.82-02 Temporary Notes / Interest	-	-	53,809	65,000
510.83-02 Closing Costs	-	-	-	-
510.84-00 Debt Retirement	159,550	199,979	-	-
510.86-01 State Loan Repay / Principal	287,512	298,208	309,301	320,807
510.86-02 State Loan Repay / Interest	68,254	57,558	46,465	34,959
510.87-01 Annual Appropriation / Star	-	-	3,695,700	-
510.87-02 Annual Appropriation / TIF	-	-	2,057,750	2,090,500
510.90-25 Transfer to Capital Project	-	93,505	-	-
<b>TOTAL EXPENDITURE</b>	<b>\$ 16,928,897</b>	<b>\$ 20,415,706</b>	<b>\$ 26,258,500</b>	<b>\$ 21,320,524</b>

City of Manhattan 206

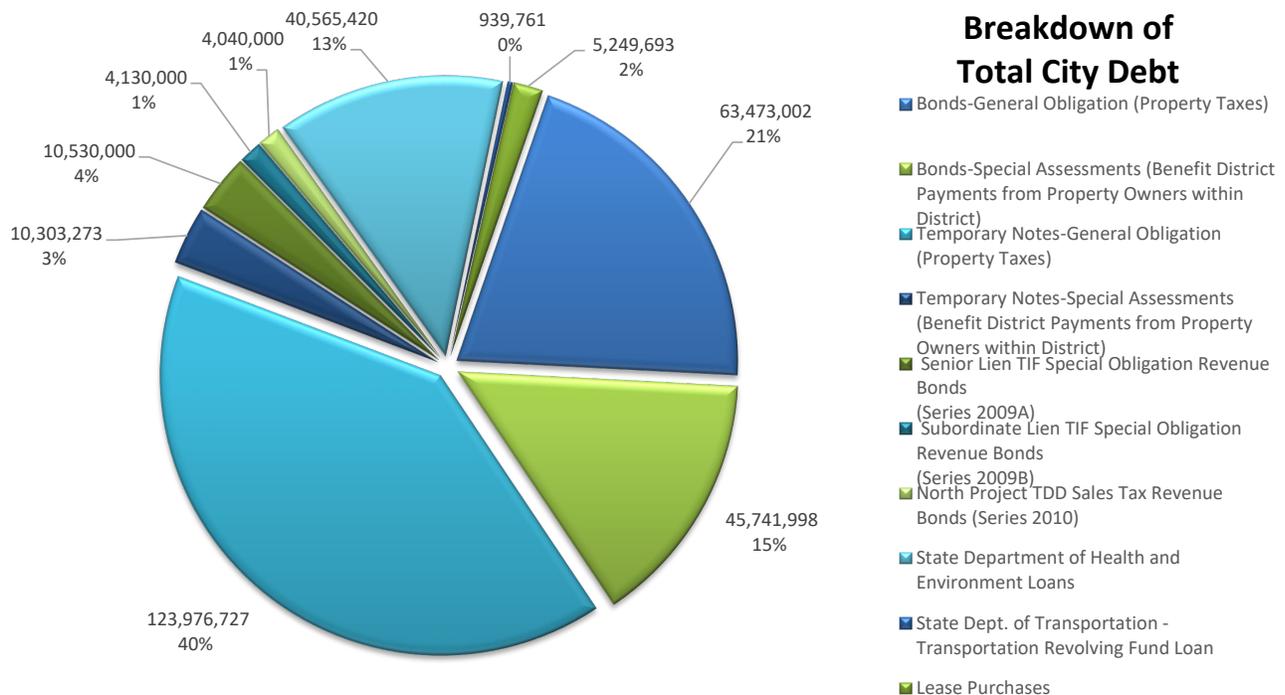
\* The Lowery Settlement of \$1,415,000 was bonded in 2011, and debt service will be paid through 2021.

# Debt Disclosure Statement

As of December 31, 2021

Debt Instrument	City at Large Portion	Benefit District Portion	Other Obligations	Total
(1) General Obligation Bonds	\$ 61,308,002	\$ -	\$ -	\$ 61,308,002
Special Assessment Bonds	2,165,000	45,741,998	-	47,906,998
(2) General Obligation Temporary Notes	122,045,000	-	-	122,045,000
Special Assessment Temporary Notes	1,931,727	10,303,273	-	12,235,000
(3) Senior Lien TIF Special Obligation Revenue Bonds (Series 2009A)	-	-	10,530,000	10,530,000
(4) Subordinate Lien TIF Special Obligation Revenue Bonds (Series 2009B)	-	-	4,130,000	4,130,000
(5) North Project TDD Sales Tax Revenue Bonds (Series 2010)	-	-	4,040,000	4,040,000
(6) State Department of Health and Environment Loans	40,565,420	-	-	40,565,420
(7) State Dept. of Transportation -Transportation Revolving Fund Loan	939,761	-	-	939,761
Lease Purchases	5,249,693	-	-	5,249,693
<b>Total Debt</b>	<b>\$ 234,204,603</b>	<b>\$ 56,045,271</b>	<b>\$ 18,700,000</b>	<b>\$ 308,949,874</b>
<b>Debt Authority Remaining</b>	<b>\$ 40,359,960</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* The delinquency rate on the special assessments paid by property owners in the benefit districts is 5.03%. Approximately 41.9% of G.O. bonds is for special assessments.



# Debt Disclosure Statement

As of December 31, 2021

1 from

revenues received from a 1.25% sales tax increase.

- (2) The City-at-Large portion of temporary notes includes \$4,645,000 for Airport related projects.
- (3) The Senior Lien "Tax Increment Financing" (TIF) bonds were issued at a principal amount of \$21,220,000. This series of bonds, along with the Subordinate Lien TIF bonds below, 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 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. 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.
- (4) The Subordinate Lien "Tax Increment Financing" (TIF) bonds were issued at a principal amount of \$4,160,000. This series of bonds, along with the Senior Lien TIF bonds above, 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 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. These bonds shall constitute subordinate lien bonds and shall be junior and subordinate with respect to the payment of debt service from the incremental tax revenues to the Senior Lien TIF bonds. 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.
- (5) The North Project Transportation Development District (TDD) was created to finance infrastructure improvements needed for the development of the North Project area of Downtown Redevelopment. An excise/sales tax has been imposed on purchases made at businesses within the district. The excise/sales tax collected will be used to retire the bonds. The bonds are considered a special obligation of the City secured by a pledge of the excise/sales tax revenues. They are not a general obligation of the City, nor do they count against the City's debt limit.
- (6) In 2001, the City entered into its first loan with the Kansas Department of Health and Environment to borrow up to \$6,411,155 to finance improvements to the wastewater system. In October 2004, the City completed the draw-down process and had drawn down a total of \$6,175,678. This loan was subsequently amended to allow the City to borrow an additional \$2,510,637 to finance the cost of designing the wastewater treatment plant upgrade and expansion project and design costs associated with the relocation of the K-18 sanitary sewer. In late 2007, the City was approved for a new loan to borrow up to \$12,765,153 to finance the cost of the design and construction of the water treatment plant and wellfield improvements. In July 2010, this loan was amended to increase the loan amount to \$17,975,861. In late 2009, the City entered into a loan agreement to borrow up to \$39,506,000 to finance the cost of the construction phase of the wastewater treatment plant upgrade and expansion project. In January 2015, this loan was amended to decrease the loan amount to \$36,732,684. In early 2010, the City was approved for a new loan in the amount of \$1,537,000 to finance the City's share of the cost of connecting the Pottawatomie County Blue Township Sewer District service area and adjacent tributary areas to the City's wastewater treatment facilities. This loan was amended in 2012 to \$1,642,258. The City did not receive any funds related to this loan; however, the City's share of drawdowns on this loan totaled \$1,395,919, which have been made to Pottawatomie County as reimbursement for the City's share of the costs for the improvements to the Blue Township Sewer. This loan was amended effective October 31, 2012 to forgive 15% of the total loan amount and to adjust the repayment schedule. In 2011, the City entered into a loan agreement for \$1,395,461 to finance the extension of the Konza water main. Effective December 31, 2013, an amendment to the original loan agreement was approved, which decreased the amount of the loan to \$506,899. This loan was amended effective January 2014, which decreased the loan amount to \$380,174, and provide 20% of principal forgiveness on the loan amount. In 2013, the City was approved for a new loan for the amount of \$3,091,960 to finance the Water Meter Automation and Replacement Project. This loan was amended effective November 17, 2016 which decreased the amount of the loan to \$2,480,865 and provided 40% of principal forgiveness on the loan amount. In 2016, the City was approved for a new loan for the amount of \$7,326,270 to finance the cost of the construction phase of the water treatment plant improvements. The City is not obligated to draw down the full amount of the loan if it is determined that the funds are not needed. In 2018, the City entered into a loan agreement with the Kansas Department of Health and Environment to borrow up to \$3,350,000 on a low-interest loan with a 20-year repayment period to finance the cost of wastewater treatment plant improvements.
- (7) This loan is to be a maximum of \$4,608,000. Amounts will be drawn down on the loan as eligible expenditures are made. The City is not obligated to draw down the full amount of the loan if it is determined that the funds are not needed. (Draw downs are complete - a total of \$4,607,872 was drawn down.)

**Note:** In accordance with the Long-Term Obligation Policy

# Special Obligation Bonds

The City has utilized several special taxing districts within the downtown redevelopment district as part of the overall financing of land and public infrastructure. The various bonds issued are special, limited obligations of the City payable solely from specific property and sales tax revenues generated within the district boundaries. The outstanding TDD bonds are accounted for through non-budgeted funds and have no impact on the City's operating budget. However, the City does incur a budgetary impact with the TIF bonds within the Bond and Interest Fund due to the City's moral obligation to finance these bonds in the event revenues don't meet the required debt service.

## **North Redevelopment Transportation Development District (TDD)**

The North Redevelopment Transportation Development District (TDD) was established in May 2006 by City Ordinance No. 6542 and was amended three times with the final boundaries of the District set by Ordinance No. 6833. The TDD imposes a 0.5% sales tax within the established District 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 as shown on the next page. Revenue bonds in the amount of \$5,610,000 were issued in 2010 and are supported by the 0.5% sales tax. These bonds financed street, sanitary sewer, and water infrastructure improvements within the District.

## **South Redevelopment Transportation Development District (TDD)**

The South Redevelopment Transportation Development District (TDD) was established in June 2011 by City Ordinance No. 6902. The TDD imposes a 0.5% sales tax within the established District generally bounded by Pierre Street on the North, Tuttle Creek Boulevard on the East and South, and 4th Street on the West as shown on the next page.

## **Tax Increment Financing (TIF)/Sales Tax and Revenue (STAR) District**

The Tax Increment Financing District (TIF) was established in November 2005 by City Ordinance No. 6512. The TIF District is comprised of the North and South Redevelopment areas as shown on the next page. Incremental property tax revenues and sales tax revenues generated within this District support the debt service of the 2009 TIF and STAR Bond issues. Both the STAR and TIF Bonds were issued under the provisions of a moral obligation which require the City to annually budget the scheduled principal and interest payments within the Bond and Interest Fund each year. Accordingly, the dedicated property and sales tax revenue is also budgeted within the Bond and Interest Fund.

TIF Bonds were issued in the amount of \$21,220,000 to finance costs related to the land acquisition, site preparation, and public park space within the North Redevelopment District.

In 2006, the Kansas Secretary of Commerce approved the issuance of up to \$50,000,000 in STAR Bonds for the city's Downtown Redevelopment Project which centered on the construction of the Flint Hills Discovery Center. The State authorized the use of state sales tax generated within the North and South Redevelopment areas to support the debt service on the bonds. In December 2009, STAR Bonds in the amount of \$50,000,000 were issued to finance costs of the Flint Hills Discovery Center building as well as land acquisition, site preparation, and infrastructure improvements within the South Redevelopment Area. In June 2021, the City retired the remaining balance of the STAR Bonds, 5 year early, releasing the moral obligation the City had for this bond issue.

## **Blueville Nursery Subdivision Transportation Development District (TDD)**

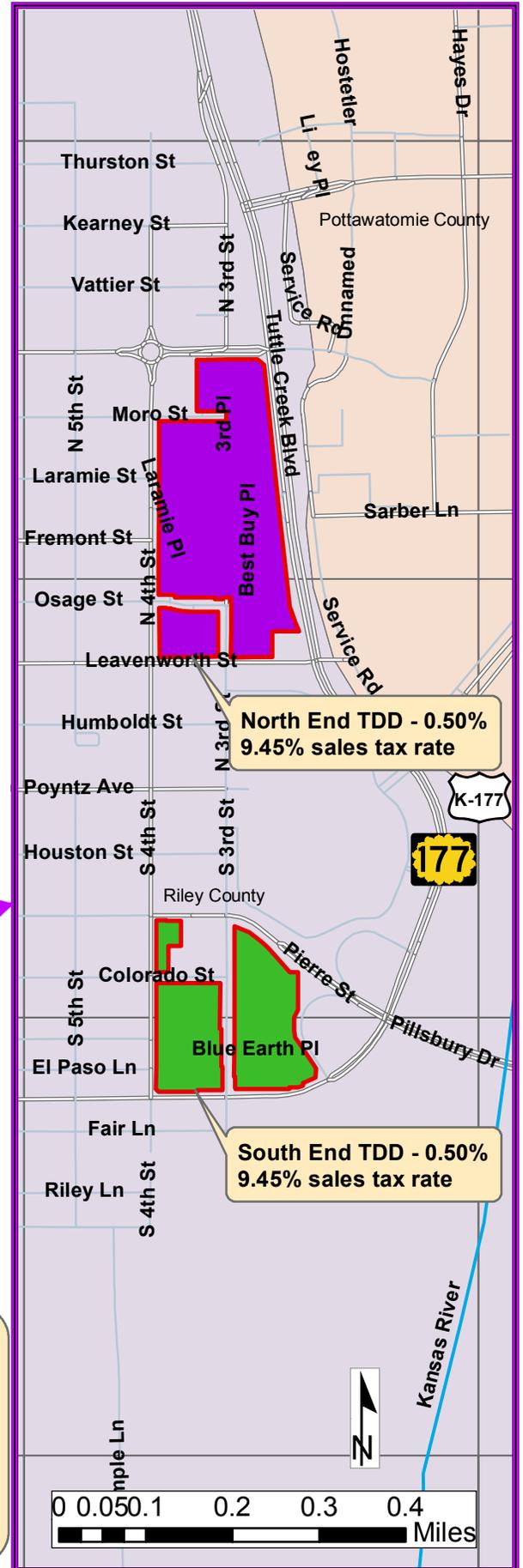
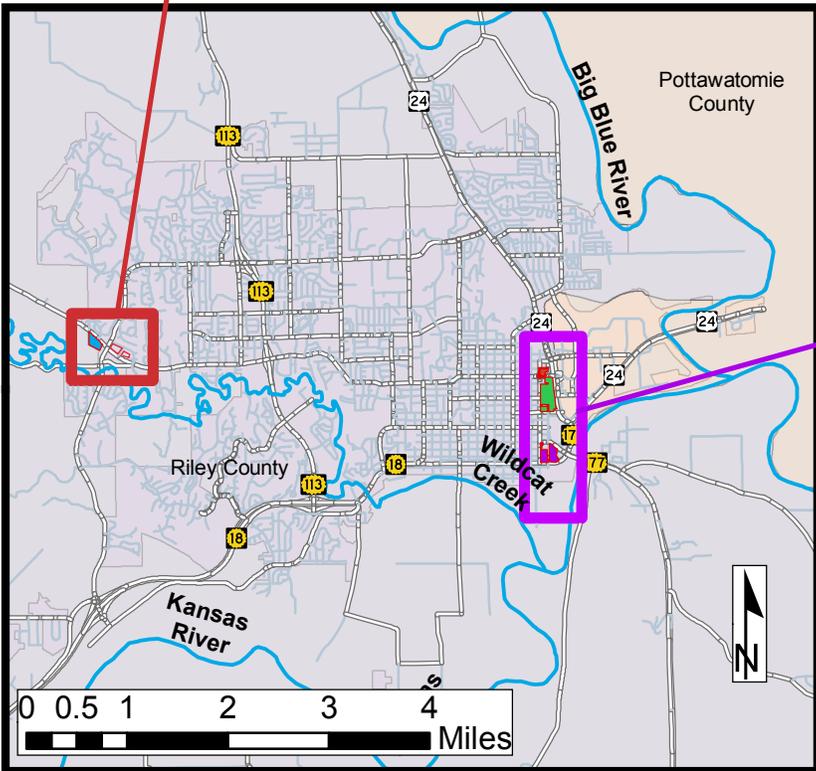
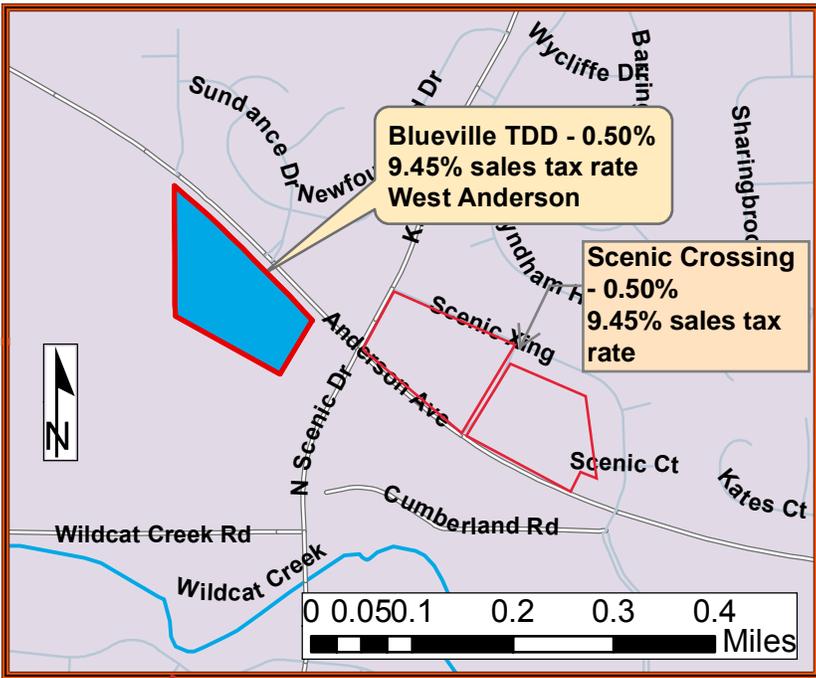
The Blueville Nursery Subdivision Transportation Development District (TDD) was established in September 2016 by City Ordinance No. 7243. It imposes a 0.5% sales tax within the established District of property owned by Blueville Nursery, just west of the intersection of Scenic Drive, Anderson Avenue and Kimball Avenue. The Blueville Nursery eligible projects are estimated at \$6 million. The City of Manhattan anticipates the Blueville Nursery Subdivision TDD will generate approximately \$10,000 annually over a period of 22 years to assist with debt retirement of that portion of the West Anderson Avenue improvements within the boundaries of the proposed project area.

**Scenic Crossing Addition Transportation Development District (TDD)**

The Scenic Crossing Addition Transportation Development District (TDD) was established in November 2015 by City Ordinance No. 7178. It imposes a 0.5% sales tax within the established District. The Scenic Crossing Addition eligible projects are estimated to be no more than \$6 million and include paving and geometric improvements, intersection signals, improved lighting, and landscaping. The City of Manhattan anticipates the Scenic Crossing Addition TDD will generate approximately \$45,000 annually over a period of 22 years to assist with the debt retirement.

**Aggieville Redevelopment District (TIF)**

The Aggieville Redevelopment District (TIF) was established in March 2019 by City Ordinance No. 7413. Incremental property tax revenues generated within the district will fund a variety of projects including but not limited to, site preparation, utility relocation and extension, public infrastructure improvements, landscaping public plazas, streetscaping and construction of a multi-level parking facility and street surface parking with related appurtenances that will facilitate private developments.



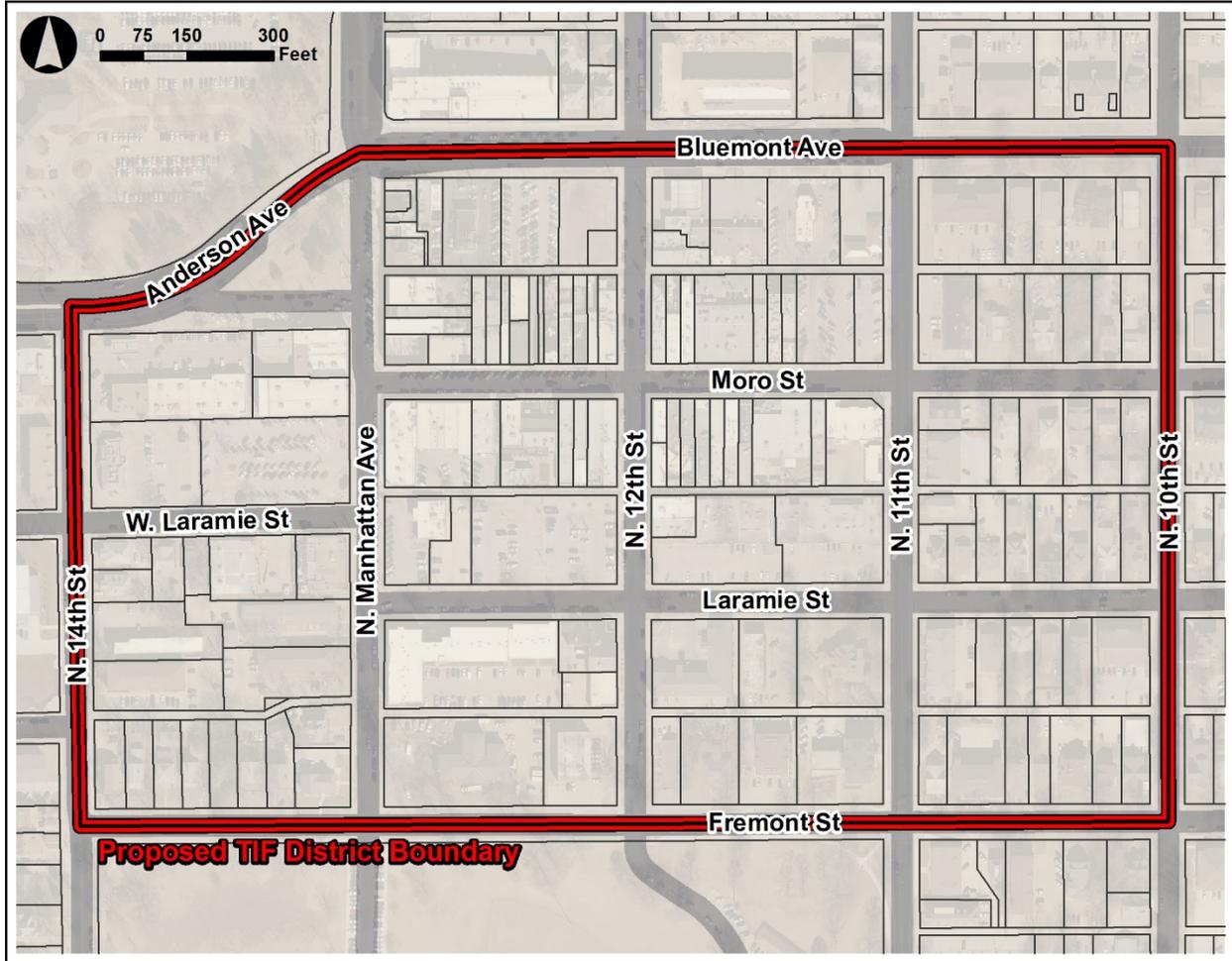
- TDD Legend**
- Blueville Nursery Subdivision
  - North End Redevelopment
  - South End Redevelopment
  - Scenic Crossing

**OVERALL SALES TAX**  
 Riley/Pottawatomie County = 7.50%  
 Total in City of Manhattan = 8.95%  
**- TAX DISTRIBUTION -**  
 State of Kansas = 6.50%  
 County Sales Tax = 1.00%  
 City of Manhattan = 1.00%  
 City Quality of Life = 0.25%  
 City Street Maint. = 0.20%

# TRANSPORTATION DEVELOPMENT DISTRICTS CITY OF MANHATTAN, KANSAS

**EXHIBIT B**

**MAP OF AGGIEVILLE REDEVELOPMENT DISTRICT**



# City of Manhattan Debt Policy

The City of Manhattan has a Long Term Obligation (LTO) Policy. It is the objective of this policy that (1) the City obtain debt financing only when necessary, (2) the process for identifying the timing and amount of debt financing be as efficient as possible and (3) the most favorable interest rate and other related costs be obtained.

The decision on whether or not to assume new general obligation bonds is, in part, based on (a) costs and benefits, (b) the current conditions of the municipal bond market, and (c) the City's ability to assume new general obligation bonds as determined by several key benchmarks. One benchmark that is consistently monitored is the City's debt service limit. The debt service limit is the maximum borrowing power of a government entity, as set by the state's legislative authority. In municipal securities, an issuer's debt limit is normally stated as a percentage of assessed valuation (30% for the State of Kansas). Water, sewer, and stormwater G.O. Bonds, Temporary Notes, and Revenue Bonds are not subject to the state debt limit. Cities and counties can issue general obligation bonds without a vote of the electors, unless a timely protest petition is filed, up to the maximum debt limit. The following is a calculation of the debt authority remaining at the end of the 2021 fiscal year.

## Actual Debt Limit Calculations as of 12/31/21

City Valuation	\$595,134,884
Motor Vehicle Valuation—1/1/21	48,595,370
Debt Limit Ratio	30%
State Imposed Debt Limit	\$193,119,076
G.O. Debt/Temp. Notes Subject to Debt Limit	152,759,116
<b>DEBT AUTHORITY REMAINING</b>	<b>\$40,359,960</b>

## Structure and Term of Long-term obligation financing

City LTOs will be structured to achieve the lowest possible net interest cost to the City given market conditions, the urgency of the capital project, and the nature and type of any security provided. Moreover, to the extent possible, the City will design the repayment of its overall LTO issues so as to rapidly recapture its credit capacity for future use.

### Capital Leases

The use of lease/purchase agreements in the acquisition of vehicles, equipment and other capital assets shall be considered carefully relative to any other financing option or a "pay-as-you-go" basis. Although lifetime cost of a lease may be higher than other financing options or if the asset were purchased outright, this will not preclude lease/purchase agreements from being considered by the City as a funding option for certain capital projects. Lease purchase payments are not budgeted within the Bond and Interest Fund but rather are paid from the respective departments for which the asset is related to. The following reflects the City's current lease purchase obligations as of December 31, 2021.

### Actual Lease Purchase Obligations as of December 31, 2021

<u>Equipment</u>	<u>Remaining Balance</u>
Pumper Truck	80,554
Quint Pumper Truck	502,421
Dump Truck	32,896
Brush Truck	23,057
2 Ford F350 Trucks	18,095
Backhoe	34,726

Peace Memorial	236,943
Phone System	207,817
Fire Truck	763,268
Cameras	20,231
Biosolids Tractor	96,628
Street Sweeper	83,606
Mower with Cab	16,396
Storm Warning Sirens	23,001
Compact Excavator	15,815
Skid Steer	6,302
Forestry Aerial Truck	76,468
Peace Memorial Roof	179,098
2019 Ford F-350 SD and related equipment	50,039
Airfield Lighting	22,629
State Bid Vehicles (11)	205,366
Airport Deicer Trailer	34,475
Fire Radios	399,265
Chipper Truck	47,641
5 vehicles at 5 years	325,480
Four (4) 2020 Three Quarter Ton 4WD Standard Cab Pickup Truck	109,377
Incident Command Vehicles (2)	56,060
Street Sweeper	232,612
Truck Mounted Sewer Jet	189,842
1 ½ Ton Pickup Truck	109,586
Replacement 1992 Fire Truck	1,050,000
Total Lease Purchase Obligations	<u>\$ 5,249,693</u>

### Special Assessment Bonds

The City shall maintain a watchful attitude over the issuance of special assessment bonds for benefit district improvements. While the City's share of any benefit district project may fluctuate, under Kansas law, the City will not pay more than 95% of any proposed costs related to a benefit district. Further, it will be the responsibility of City Administration to analyze each special assessment bond issue for indications that future property taxes will equal or exceed the annual principal and interest payments on the annual amortization of such bonds.

The following page compares the outstanding special assessment debt to the outstanding city-at-large debt as of December 31, 2021. Special Assessment debt comprises 41.9% of the total General Obligation debt outstanding.

### General Obligation Bonds

The City shall use an objective analytical approach to determine whether it can afford to assume new general obligation bonds beyond what it retires each year. The City will try not to assume more tax-supported general obligation bond debt (excluding special assessment bonds) than it retires each year without conducting an objective analysis as to the community's ability to assume and support additional general obligation bond service payments.

As one benchmark, the City shall strive to repay at least 20% of the principal amount of its general obligation bonds, excluding special assessment bonds, within five years and at least 40% within ten years. Based on the combined outstanding debt as of December 31, 2021, the City will retire 52% of its general obligation bonds, excluding special assessment bonds, within five years and 86% within ten years.

## Bond Ratings

The City of Manhattan has received favorable ratings over the past several years because of the City's stable outlook, its satisfactory financial operations, and adequate reserve levels.

	<b>Moody's</b>	<b>Fitch</b>	<b>S&amp;P</b>
<b>2014</b>	Aa2	AA+	AA
<b>2015</b>	Aa2	AA+	AA
<b>2016</b>	Aa2	AA+	AA
<b>2017</b>	Aa2	AA+	AA
<b>2018</b>	Aa2	AA+	AA
<b>2019</b>	Aa2	AA+	AA
<b>2020</b>	Aa2	AA	--
<b>2021</b>	Aa2	--	--

## Percentage of Special Assessment Debt To Estimated Total G.O. Debt As of December 31, 2021

General Obligation Bond Issue	Outstanding Special Assessment Debt As of 12/31/21	Outstanding City-at-Large Debt As of 12/31/21	Total Current Outstanding Principal As of 12/31/21
Nov., 2011 (2011A)	1,245,000		1,245,000
Nov., 2011 (2011B-Refunding)	440,000		440,000
May, 2012 (2012A)	625,000	180,000	805,000
Nov., 2012 (2012B)	480,000	3,180,000	3,660,000
Nov., 2012 (2012C-Refunding)	2,455,000		2,455,000
Nov., 2013 (2013A)	605,000	1,270,000	1,875,000
May, 2014 (2014A)	545,000	7,315,000	7,860,000
May, 2014 (2014B)		6,985,000	6,985,000
Nov., 2014 (2014C)	2,505,000	120,000	2,625,000
Nov., 2015 (2015A)	1,595,000	-	1,595,000
Nov., 2015 (2015A-Refunding)	396,998	223,002	620,000
Nov., 2015 (2015B-Refunding)	3,220,000	-	3,220,000
May, 2016 (2016A)	2,890,000	-	2,890,000
May, 2016 (2016A-Refunding)	-	11,945,000	11,945,000
Nov., 2016 (2016B)	795,000	540,000	1,335,000
May, 2017 (2017A)	1,035,000	-	1,035,000
May, 2017 (2017B)	-	2,600,000	2,600,000
May, 2017 (2017C)	-	990,000	990,000
Nov., 2017 (2017D)	-	3,860,000	3,860,000
Nov., 2017 (2017D-Refunding)	305,000	-	305,000
May, 2018 (2018A)	9,605,000	5,310,000	14,915,000
May, 2019 (2019A)	7,165,000	3,230,000	10,395,000
May, 2019 (2019B)	-	3,300,000	3,300,000
June, 2020 (2020A)	6,060,000	9,710,000	15,770,000
June, 2020 (2020B-Refunding)	1,550,000	-	1,550,000
June, 2021 (2021A)	2,225,000	2,715,000	4,940,000
<b>TOTALS</b>	<b>\$ 45,741,998</b>	<b>\$ 63,473,002</b>	<b>\$ 109,215,000</b>
Percentage of Special Assessment Debt	41.9%		
Total G.O. Debt Paid Off in 2021			\$ 11,815,000
Total G.O. Debt Issued in 2021			\$ 4,940,000
<b>(Decrease) of G.O. Debt in 2021</b>			<b>\$ (6,875,000)</b>

Source: City of Manhattan Finance Department

# City of Manhattan

## Combined Outstanding General Obligation Debt Service Schedule

As of December 31, 2021

Date	Principal	Interest	Total	Annual	Principal Specials	Principal Balance
05/01/22		1,946,556	1,946,556			
11/01/22	10,845,000	1,946,556	12,791,556	14,738,113	3,508,459	7,336,541
05/01/23		1,768,921	1,768,921			
11/01/23	10,460,000	1,768,921	12,228,921	13,997,843	3,490,258	6,969,742
05/01/24		1,564,641	1,564,641			
11/01/24	9,920,000	1,564,641	11,484,641	13,049,283	3,371,661	6,548,339
05/01/25		1,364,809	1,364,809			
11/01/25	9,630,000	1,364,809	10,994,809	12,359,618	3,246,621	6,383,379
05/01/26		1,176,134	1,176,134			
11/01/26	9,950,000	1,176,134	11,126,134	12,302,269	3,335,000	6,615,000
05/01/27		1,010,533	1,010,533			
11/01/27	9,610,000	1,010,533	10,620,533	11,631,065	2,890,000	6,720,000
05/01/28		847,792	847,792			
11/01/28	8,140,000	847,792	8,987,792	9,835,584	2,480,000	5,660,000
05/01/29		708,320	708,320			
11/01/29	6,540,000	708,320	7,248,320	7,956,640	2,505,000	4,035,000
05/01/30		596,773	596,773			
11/01/30	5,650,000	596,773	6,246,773	6,843,545	2,600,000	3,050,000
05/01/31		501,094	501,094			
11/01/31	4,910,000	501,094	5,411,094	5,912,188	2,485,000	2,425,000
05/01/32		416,751	416,751			
11/01/32	4,720,000	416,751	5,136,751	5,553,503	2,420,000	2,300,000
05/01/33		337,131	337,131			
11/01/33	4,625,000	337,131	4,962,131	5,299,261	2,385,000	2,240,000
05/01/34		259,124	259,124			
11/01/34	4,580,000	259,124	4,839,124	5,098,249	2,405,000	2,175,000
05/01/35		181,003	181,003			
11/01/35	2,805,000	181,003	2,986,003	3,167,005	2,180,000	625,000
05/01/36		138,133	138,133			
11/01/36	2,475,000	138,133	2,613,133	2,751,265	2,110,000	365,000
05/01/37		99,934	99,934			-
11/01/37	2,165,000	99,934	2,264,934	2,364,868	1,785,000	380,000
05/01/38		66,172	66,172			
11/01/38	1,840,000	66,172	1,906,172	1,972,344	1,740,000	100,000
05/01/39		37,547	37,547			
11/01/39	1,130,000	37,547	1,167,547	1,205,094	1,025,000	105,000
05/01/40		20,928	20,928			
11/01/40	605,000	20,928	625,928	646,855	500,000	105,000
05/01/41		12,503	12,503			
11/01/41	315,000	12,503	327,503	340,005	210,000	105,000
05/01/42		8,159	8,159			
11/01/42	120,000	8,159	128,159	136,318	70,000	50,000
05/01/43		5,715	5,715			
11/01/43	50,000	5,715	55,715	61,430		50,000
05/01/44		4,715	4,715			-
11/01/44	55,000	4,715	59,715	64,430		55,000
05/01/45		3,588	3,588			
11/01/45	55,000	3,588	58,588	62,175		55,000
05/01/46		2,460	2,460			
11/01/46	60,000	2,460	62,460	64,920		60,000
05/01/47		1,230	1,230			
11/01/47	60,000	1,230	61,230	62,460		60,000
05/01/48		-	-			
11/01/48	-	-	-	-		-
<b>TOTALS</b>	<b>\$ 111,315,000</b>	<b>\$ 26,161,326</b>	<b>\$ 137,476,326</b>	<b>\$ 137,476,326</b>	<b>\$ 46,741,998</b>	<b>\$ 64,573,002</b>

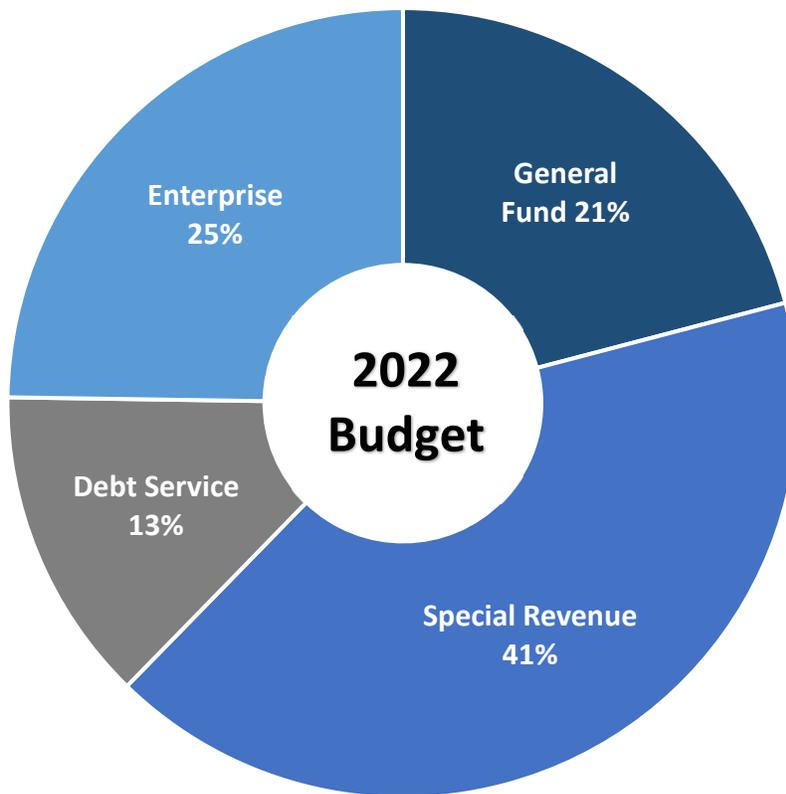
# ENTERPRISE FUNDS

# Enterprise Funds

2022 BUDGET

**\$40,818,278**

The Water, Wastewater, and Stormwater Funds are self-supporting and user fee inflows completely support all operational and capital costs. In addition, certain transfers are made from the Water, Wastewater and Stormwater Funds to reimburse the General Fund for salaries, assessment taxes, motor vehicle taxes, and investment interest income.



## TOTAL CITY 2022 BUDGET

Fund Type		Total Expenditures
General Fund	\$	34,460,526
Special Revenue		68,200,464
Debt Service		21,320,524
Enterprise		40,818,278
<b>TOTAL</b>	<b>\$</b>	<b>164,799,792</b>

# Enterprise Fund Summaries by Category

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>Water Fund</b>				
Beginning Cash Balance	8,386,648	7,609,286	7,001,823	5,549,155
Service & Sales	9,946,978	10,789,472	12,120,000	12,681,700
Use of Money & Property	584,378	496,396	584,700	539,700
Contributions & Other Revenue	43,342	59,668	34,100	30,000
Transfers	-	30,724	-	-
<b>Total Revenue</b>	<b>18,961,346</b>	<b>18,985,546</b>	<b>19,740,623</b>	<b>18,800,555</b>
<b>Water General &amp; Administration</b>				
Personnel	526,478	480,359	627,400	674,900
Contractual	537,817	325,207	397,950	421,970
Commodities	12,127	16,050	16,850	15,350
Commodities - CIP	14,261	15,127	23,000	18,875
Other Charges	7,461	11,041	7,500	10,000
Capital Outlay	77,836	447,321	156,998	94,833
Debt Service	-	34,636	-	7,300
<b>Total General &amp; Administration</b>	<b>1,175,980</b>	<b>1,329,741</b>	<b>1,229,698</b>	<b>1,243,228</b>
<b>Water Meter Services</b>				
Personnel	127,292	136,497	176,400	199,750
Contractual	12,377	8,490	42,350	41,100
Commodities	43,688	39,151	57,000	57,000
Commodities - CIP	1,514	296	5,500	5,500
Capital Outlay	248,557	161,027	200,000	165,000
<b>Total Meter Services</b>	<b>433,428</b>	<b>345,461</b>	<b>481,250</b>	<b>468,350</b>
<b>Water Supply &amp; Treatment</b>				
Personnel	932,068	1,010,838	997,500	1,049,700
Contractual	926,259	1,052,118	1,195,950	1,232,920
Commodities	678,640	687,325	769,550	758,050
Commodities - CIP	7,590	9,401	14,500	12,500
Capital Outlay	530,583	552,507	635,000	520,612
<b>Total Supply &amp; Treatment</b>	<b>3,075,140</b>	<b>3,312,189</b>	<b>3,612,500</b>	<b>3,573,782</b>
<b>Water Blue Township</b>				
Personnel	16,279	17,792	17,140	18,140
Contractual	7,173	7,359	12,000	12,000
Commodities	-	-	2,500	2,500
Capital Outlay	-	-	1,500	1,500
<b>Total Blue Township</b>	<b>23,452</b>	<b>25,151</b>	<b>33,140</b>	<b>34,140</b>
<b>Water Distribution</b>				
Personnel	848,277	853,442	938,100	939,800
Contractual	20,963	17,186	25,800	26,400
Commodities	372,802	355,576	442,800	417,800
Commodities - CIP	29,082	17,488	22,000	22,000
Capital Outlay	480,807	265,298	240,000	318,000
Debt Service	-	22,463	58,163	46,556
Transfers	-	-	150,000	-
<b>Total Distribution</b>	<b>1,751,931</b>	<b>1,531,453</b>	<b>1,876,863</b>	<b>1,770,556</b>

# Enterprise Fund Summaries by Category

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>Water Utility Location</b>				
Personnel	135,608	151,379	141,800	182,600
Contractual	10,455	11,590	11,000	11,000
Commodities	11,340	8,892	13,025	13,025
Commodities - CIP	73	7,406	10,000	10,000
<b>Total Utility Location</b>	<b>157,476</b>	<b>179,267</b>	<b>175,825</b>	<b>216,625</b>
<b>Water Non-Operating</b>				
Other Charges	409,450	544,403	6,256,407	6,051,428
Debt Service	1,740,233	1,736,122	1,744,346	1,744,346
Transfers	2,584,972	3,004,607	4,330,594	3,698,100
<b>Total Non-Operating</b>	<b>4,734,655</b>	<b>5,285,132</b>	<b>12,331,347</b>	<b>11,493,874</b>
<b>Total Water</b>	<b>7,609,284</b>	<b>6,977,152</b>	-	-

# Enterprise Fund Summaries by Category

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>Wastewater Fund</b>				
Beginning Cash Balance	2,396,759	1,877,078	1,144,805	2,500,000
Service & Sales	10,287,833	11,651,437	11,938,400	12,560,300
Grants	-	46,353	-	-
Use of Money & Property	96,129	145,337	55,000	30,000
Contributions & Other Revenue	60,953	53,837	78,700	54,300
Other	-	4,556	-	-
Transfers	-	27,093	-	-
<b>Total Revenue</b>	<b>12,841,674</b>	<b>13,805,691</b>	<b>13,216,905</b>	<b>15,144,600</b>
<b>Wastewater General &amp; Administration</b>				
Personnel	554,027	580,510	730,100	798,500
Contractual	368,394	140,897	314,050	189,205
Commodities	10,185	11,818	9,056	9,050
Commodities - CIP	15,736	15,217	20,000	18,875
Other Charges	22,127	15,934	22,127	20,000
Capital Outlay	77,835	168,303	136,998	129,001
Debt Service	-	34,636	-	33,667
<b>Total General &amp; Administration</b>	<b>1,048,304</b>	<b>967,315</b>	<b>1,232,331</b>	<b>1,198,298</b>
<b>Wastewater Non-Operating</b>				
Other Charges	59,437	294,841	1,361,876	3,140,914
Debt Service	2,984,947	3,221,691	3,221,691	3,221,692
Transfers	2,676,491	2,791,312	2,826,266	2,730,178
<b>Total Non-Operating</b>	<b>5,720,875</b>	<b>6,307,844</b>	<b>7,409,833</b>	<b>9,092,784</b>
<b>Wastewater Treatment</b>				
Personnel	1,219,140	1,291,465	1,304,300	1,354,300
Contractual	888,734	852,458	924,400	964,300
Commodities	127,125	113,982	163,400	143,700
Commodities - CIP	4,392	9,907	25,000	15,000
Other Charges	1,295	4,540	1,400	4,600
Capital Outlay	463,787	269,113	235,000	415,000
Debt Service	67,388	50,243	50,243	50,243
<b>Total Treatment</b>	<b>2,771,861</b>	<b>2,591,708</b>	<b>2,703,743</b>	<b>2,947,143</b>
<b>Wastewater Blue Township</b>				
Personnel	19,423	20,777	20,800	20,300
Contractual	15,937	14,098	19,700	19,000
Commodities	82	127	2,100	2,100
Capital Outlay	3,329	3,382	1,500	3,500
<b>Total Blue Township</b>	<b>38,771</b>	<b>38,384</b>	<b>44,100</b>	<b>44,900</b>
<b>Wastewater Maintenance</b>				
Personnel	694,879	736,046	917,200	965,050
Contractual	34,945	17,655	44,900	44,900
Commodities	147,405	101,535	126,660	123,300
Commodities - CIP	13,139	14,074	17,000	17,000
Capital Outlay	494,377	110,968	665,000	640,000
Debt Service	-	-	56,138	71,225

# Enterprise Fund Summaries by Category

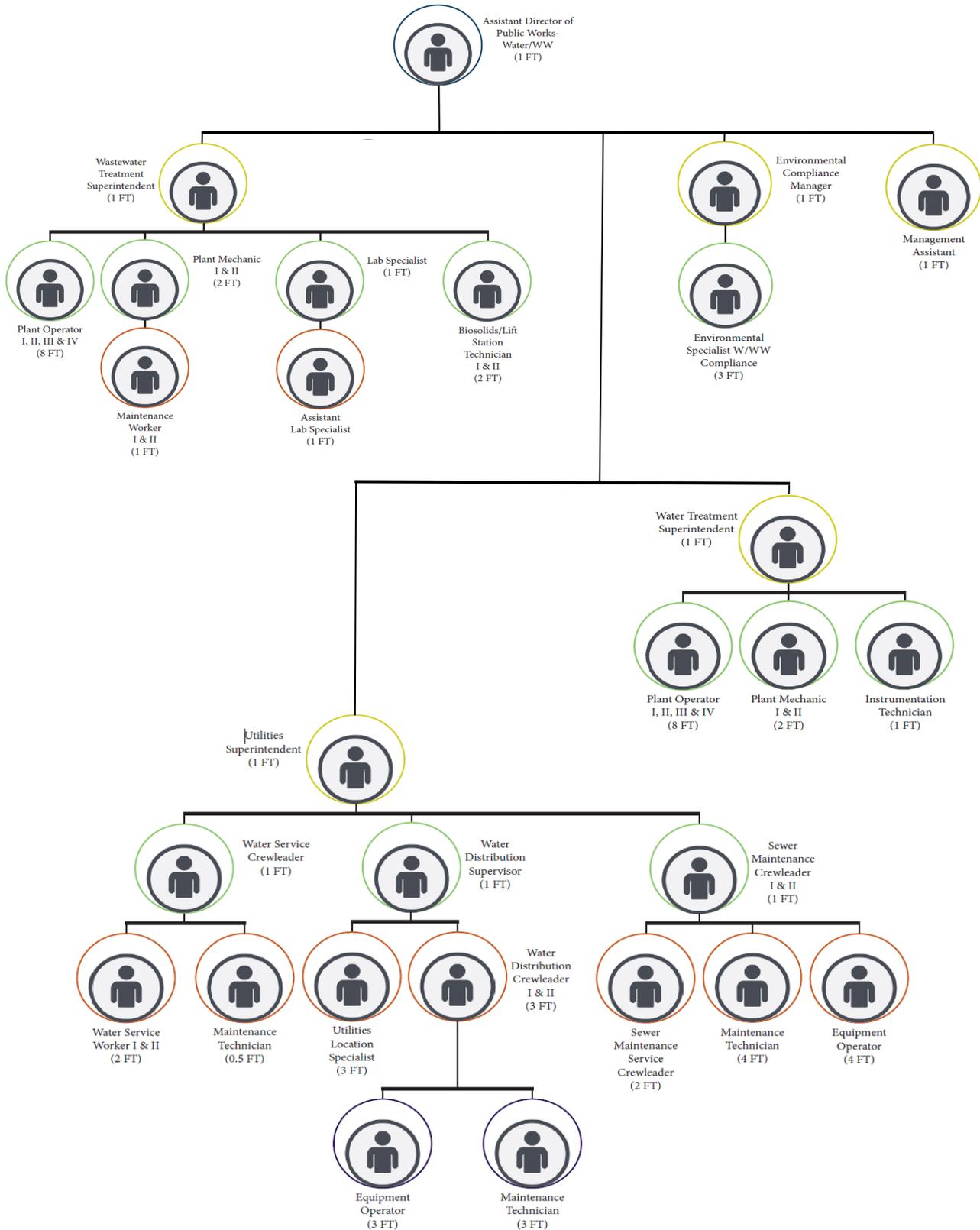
	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>Total Maintenance</b>	<b>1,384,745</b>	<b>980,278</b>	<b>1,826,898</b>	<b>1,861,475</b>
<b>Wastewater Utility Location</b>				
Personnel	-	-	-	-
Contractual	40	-	-	-
Commodities	-	-	-	-
Commodities - CIP	-	-	-	-
<b>Total Utility Location</b>	<b>40</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Wastewater</b>	<b>1,877,078</b>	<b>2,920,162</b>	<b>-</b>	<b>-</b>

# Enterprise Fund Summaries by Category

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>Stormwater Fund</b>				
Beginning Cash Balance	3,753,099	3,510,004	3,129,289	2,661,773
Service & Sales	2,498,553	2,823,956	3,360,168	4,200,000
Grants	-	43	-	-
Use of Money & Property	75,321	24,997	15,000	5,000
Contributions & Other Revenue	15,709	31,629	-	-
Transfers	6,350	6,350	6,350	6,350
<b>Total Revenue</b>	<b>6,349,032</b>	<b>6,396,979</b>	<b>6,510,807</b>	<b>6,873,123</b>
Personnel	444,912	642,992	702,950	895,200
Contractual	65,429	57,333	181,560	185,100
Commodities	30,661	21,887	39,610	45,750
Commodities - CIP	18,397	17,495	13,200	21,000
Other Charges	2,019	344,219	2,716,859	2,437,541
Capital Outlay	763,716	413,778	589,501	292,167
Debt Service	144,592	142,968	186,837	110,689
Transfers	1,369,305	1,385,243	2,080,290	2,885,676
<b>Total Expenditures</b>	<b>2,839,031</b>	<b>3,025,915</b>	<b>6,510,807</b>	<b>6,873,123</b>
<b>Total Stormwater</b>	<b>3,510,001</b>	<b>3,371,064</b>	-	-
<b>Total All Revenues</b>	<b>38,152,051</b>	<b>39,188,215</b>	<b>39,468,335</b>	<b>40,818,278</b>
<b>Total All Expenditures</b>	<b>34,460,526</b>	<b>25,919,838</b>	<b>39,468,335</b>	<b>40,818,278</b>

# Enterprise Funds Organizational Chart

## Water & Wastewater



# Water Fund (501)

**2022 Budget**  
**\$18,823,557**

## STATEMENT OF SERVICE

The mission of the City of Manhattan Utilities Division is to provide the community with an ample supply of high quality drinking water and properly return this vital resource to our environment. The Utilities Division is committed to protecting the public's health and safety at all times and establishing an open attitude, which promotes public participation and knowledge of the Division's work and performance.

<b>Funding</b>	Revenues supporting the Water Fund come exclusively from the sale of water and related installation/connection fees.
<b>Positions</b>	36 Full-Time
<b>Adopted 2022 Budget</b>	\$18,823,557
<b>2021 Budget</b>	\$19,740,623
<b>Difference</b>	(\$645,819)

Performance Indicators	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Backwash Water Recycled (MG)	46.5	47.2	47.0	47.0
Total Water Treated (MG)	2,153	2,258	2,600	2,600
Total Water Metered in Distribution System (MG)	2,213	2,335	2,600	2,600
Total Water Pumped from Wellfield (MG)	2,449	2,567	2,800	2,800

Performance Standards				
<b>Goal 1: Insure the quality of water by testing chlorine levels daily.</b>				
Daily Chlorine Residual Samples (Target:100%)	100%	100%	100%	100%
<b>Goal 2: Comply with all standards of the Safe Drinking Water Act.</b>				
Compliance with Regulated Parameters (Target: 100%)	100%	100%	100%	100%
Compliance with Unregulated Parameters (Target: 100%)	100%	100%	100%	100%
Bacteriological Samples Collected	726	726	726	726
<b>Goal 3: Identify all consumption of water including organizations exempt from fees.</b>				
Unaccounted Water (Target: ≤ 15%)	7%	9%	10%	10%
<b>Goal 4: Recover the cost of service through water rates and fees.</b>				
Cost Recovery (Target: 100%)	100%	84%	100%	85%
<b>Goal 5: Ensure maximum capacity exceeds peak demands.</b>				
Peak Demand as a Percentage of Maximum Treatment Capacity (Target: 85%)	45%	44%	50%	50%
<b>Goal 6: Maintain the integrity of the water distribution system.</b>				
Leaks and Pipeline Breaks per 100 Linear Miles of Primary Distribution System Piping (Target: 15)	26.5	18.1	15.0	15.0

# Water Fund (501)

**2022 Budget**  
**\$18,823,557**

Performance Standards Cont.				
Goal 7: Control Costs associated with water treatment.				
Operating & Maintenance Costs	\$3,075,140	\$3,312,188	\$3,612,500	\$3,796,571
Operating & Maintenance Costs per Million Gallons Treated (Target: \$1,000)	\$1,428	\$1,467	\$1,389	\$1,460

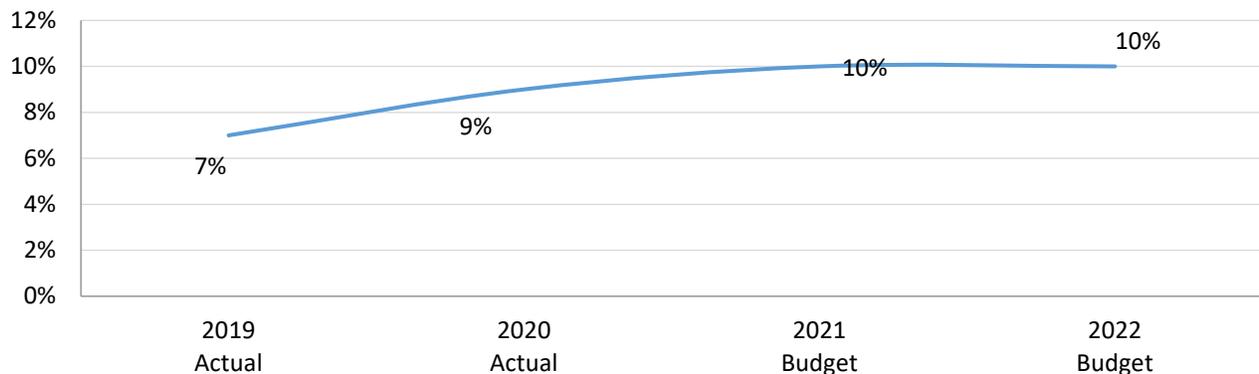
## ACCOMPLISHMENTS

Completed Compliance with Drinking Water Standards
Completed 2021 Well Rehabilitation
Adoption of Water Master Plan Update
Completed Federally Required American Water Infrastructure Act Risk and Vulnerability Assessment and ERP Update
Completed DHS Water System Cybersecurity Assessment
Completed Design of Water Booster Pump Station Upgrades

## GOALS AND OBJECTIVES

Complete Compliance with Drinking Water Standards
Complete Design for Anderson Avenue Waterline Improvements
Complete Northwest Zone Service Area Analysis and Northwest Transmission Main Preliminary Design
Complete Design for Water Treatment Plant Lime Sludge Lagoon Improvements
Complete Water System Asset Management Inventory Assessment
Complete Construction of Butterfield Neighborhood and College Heights Road Waterline Improvements

## Unaccounted Water



Unaccounted water is water that is produced and is "lost" before it reaches the customer. This can include real water losses through leaks or apparent water losses through metering inaccuracies. The amount of unaccounted water is expected to decrease in the future due to the renewed efforts of the Utilities personnel to improve efficiency.

# Water Fund Revenue Detail (501)

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>BEGINNING FUND BALANCE</b>					
300.00-00	Beginning Cash Balance	8,386,648	7,609,286	7,001,823	5,549,155
		<b>8,386,648</b>	<b>7,609,286</b>	<b>7,001,823</b>	<b>5,549,155</b>
<b>GRANTS</b>					
332.00-00	Grant	-	8,126	-	-
		-	<b>8,126</b>	-	-
348.10-00	In the City Water Sales	8,469,409	9,166,202	10,339,000	10,711,000
	Out of the City Water Sales	104,703	133,092	127,000	151,000
	Riley County Rural District No 1	248,642	427,187	353,000	344,000
	Hunters Island	21,028	23,699	22,000	24,000
	Konza Valley Water Districts	27,781	31,143	33,000	35,000
	Pott County Rural Blue Township	384,961	282,490	404,000	515,000
348.10-01	Water Sold At Plant	14,143	18,926	20,000	20,000
348.11-01	Initiating	56,280	54,960	66,300	67,000
348.11-02	Delinquent	30,275	22,495	25,000	25,000
348.11-05	Blue Township	-	28,350	-	30,000
348.12-00	Water Surcharge	63,791	66,310	79,100	80,700
348.13-00	Water Hook Up Fee	147,484	128,998	156,000	167,000
348.15-00	Sales Tax	203,918	211,186	303,200	318,400
348.16-00	Locate Fee	174,564	186,308	192,400	193,600
		<b>9,946,979</b>	<b>10,781,346</b>	<b>12,120,000</b>	<b>12,681,700</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
361.50-00	Tap & Meter Services	220,835	197,512	300,000	250,000
361.55-00	Tower Communication Rent	246,068	256,192	249,700	254,700
362.01-00	Investment Interest	117,475	42,692	35,000	35,000
		<b>584,378</b>	<b>496,396</b>	<b>584,700</b>	<b>539,700</b>
<b>CONTRIBUTIONS AND OTHER REVENUE</b>					
371.12-00	Reimbursement of Expense	9,650	12,717	24,100	20,000
372.00-00	Contributions & Other / Misc	20,611	29,212	10,000	10,000
379.00-00	Cancel Prior Year Encumbrance	13,081	17,739	-	-
		<b>43,342</b>	<b>59,668</b>	<b>34,100</b>	<b>30,000</b>
<b>TRANSFERS</b>					
391.21-00	Trsfr From Capital Proj	-	30,724	-	-
		-	<b>30,724</b>	-	-
<b>TOTAL WATER FUND REVENUE</b>		<b>\$ 18,961,347</b>	<b>\$ 18,985,546</b>	<b>\$ 19,740,623</b>	<b>\$ 18,800,555</b>

# Water Fund

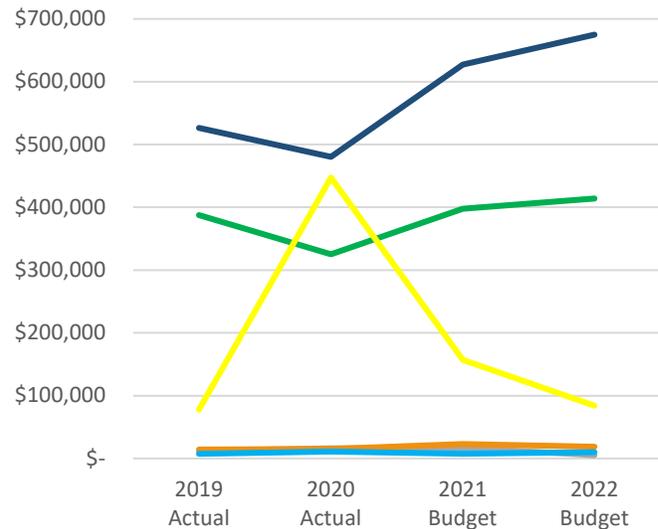
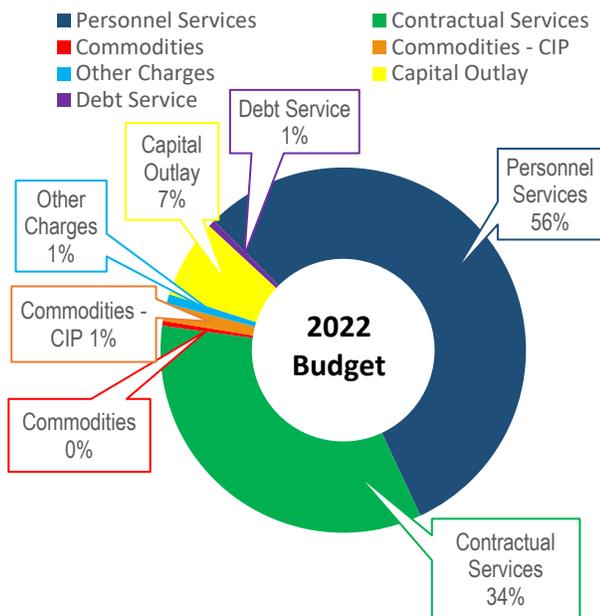
## Administration Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	526,478	480,359	627,400	674,900
Contractual Services	387,819	325,207	397,950	413,970
Commodities	12,127	16,050	16,850	5,350
Commodities - CIP	14,261	15,127	23,000	18,875
Other Charges	7,461	11,041	7,500	10,000
Capital Outlay	77,836	447,321	156,998	84,333
Debt Service	-	34,636	-	7,300
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 1,025,982</b>	<b>\$ 1,329,741</b>	<b>\$ 1,229,698</b>	<b>\$ 1,214,728</b>

For complete division expense details click here

2022 Capital Improvement Projects and Improvements		
IS050P	Renew Microsoft Server Licensing	16,667
IS058P	Server Host Replacement	17,000
WA208E	Purchase Utility Rate Analysis Software	15,000
<b>TOTAL CIP BUDGET IMPACT</b>		<b>48,667</b>

### Division Expenditures



# Water Fund

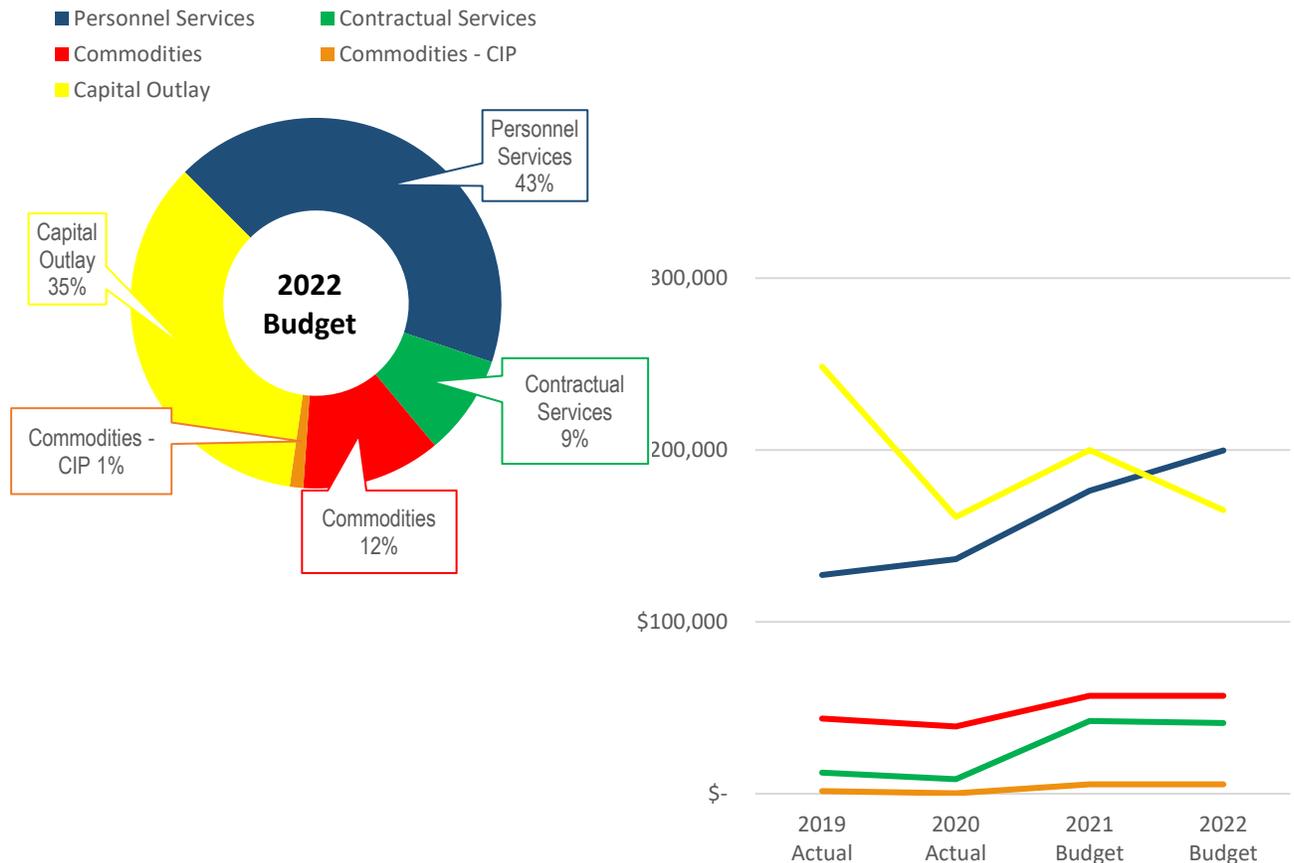
## Meter Services Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	127,292	136,497	176,400	199,750
Contractual Services	12,377	8,490	42,350	41,100
Commodities	43,688	39,151	57,000	57,000
Commodities - CIP	1,514	296	5,500	5,500
Capital Outlay	248,557	161,027	200,000	165,000
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 433,428</b>	<b>\$ 345,461</b>	<b>\$ 481,250</b>	<b>\$ 468,350</b>

*For complete division expense details click here*

2022 Capital Improvement Projects and Improvements		
WA242E	Purchase Large Water Meter Testing Equipment	25,000
<b>TOTAL CIP BUDGET IMPACT</b>		<b>25,000</b>

### Division Expenditures



# Water Fund

## Supply & Treatment Division

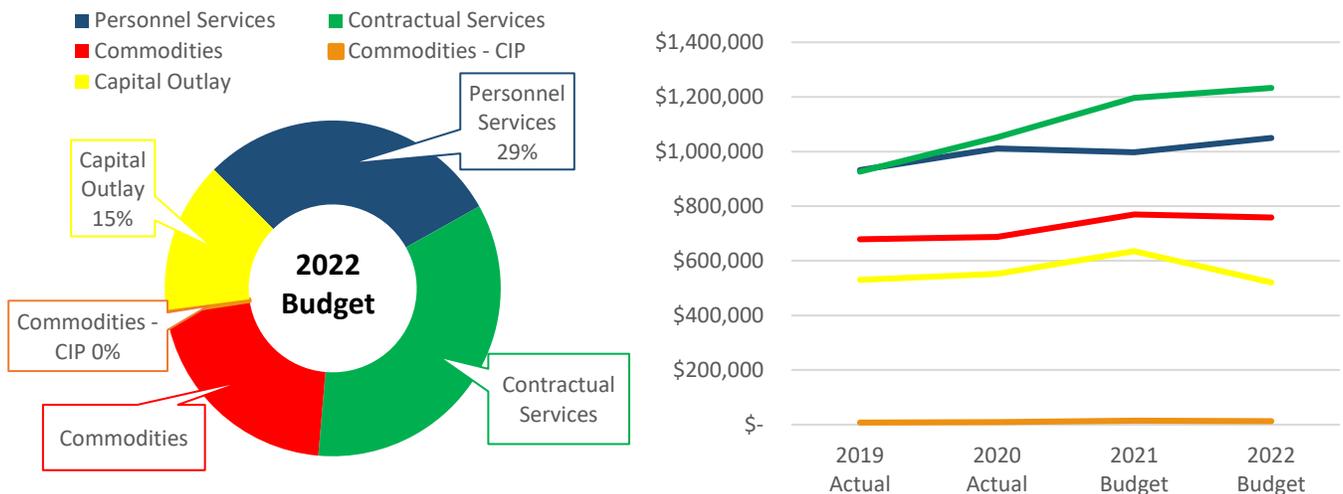
Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	932,069	1,010,838	997,500	1,049,700
Contractual Services	926,260	1,052,118	1,195,950	1,232,920
Commodities	678,640	687,325	769,550	758,050
Commodities - CIP	7,590	9,401	14,500	12,500
Capital Outlay	530,583	552,507	635,000	520,612
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 3,075,142</b>	<b>\$ 3,312,189</b>	<b>\$ 3,612,500</b>	<b>\$ 3,573,782</b>

For complete division expense details click here

2022 Capital Improvement Projects and Improvements		
WA224P	Replace High-Service Pump Station Access Doors	15,000
WA236E	Sunset Booster Pump Replacement	25,000
WA237E	Transfer Pump Station Isolation Valve Replacement	50,000
WA238E	Filter Backwash Water Control Valve Replacement	60,000
WA239E	Purchase Valve Exercising Equipment	20,000
<b>TOTAL CIP BUDGET IMPACT</b>		<b>170,000</b>

2022 Infrastructure (Maintenance)	
Annual Well Rehab & Maintenance Program	75,000
Tank Asset Management Program & Tankwashing	145,000
Water Pump Station - Pump & Motor Rehabilitation Maintenance	50,000
Water Treatment Plant Maintenance	160,000
<b>TOTAL INFRASTRUCTURE BUDGET IMPACT</b>	<b>430,000</b>

### Division Expenditures



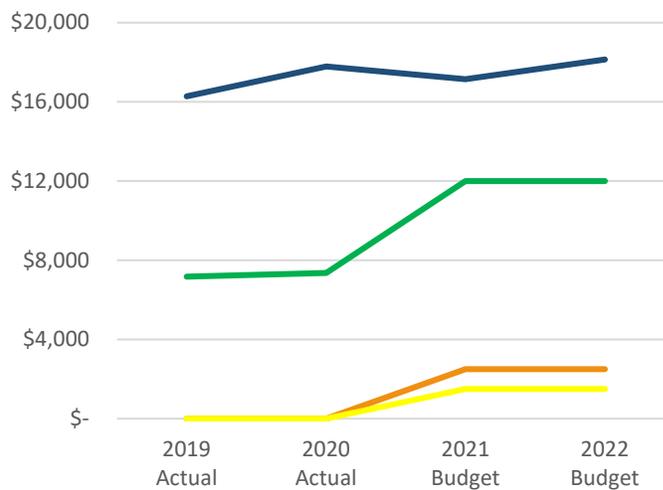
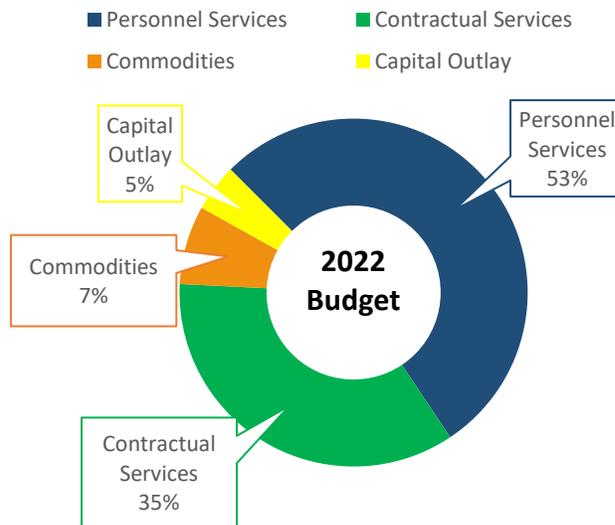
# Water Fund

## Blue Township Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	16,280	17,792	17,140	18,140
Contractual Services	7,173	7,359	12,000	12,000
Commodities	-	-	2,500	2,500
Capital Outlay	-	-	1,500	1,500
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 23,453</b>	<b>\$ 25,151</b>	<b>\$ 33,140</b>	<b>\$ 34,140</b>

*For complete division expense details click here*

### Division Expenditures



# Water Fund

## Distribution Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	848,276	853,442	938,100	939,800
Contractual Services	20,963	17,186	25,800	26,400
Commodities	372,802	355,576	442,800	417,800
Commodities - CIP	29,082	17,488	22,000	22,000
Capital Outlay	480,807	265,298	240,000	318,000
Debt Service	-	22,463	58,163	18,508
Transfers	-	-	150,000	-
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 1,751,930</b>	<b>\$ 1,531,453</b>	<b>\$ 1,876,863</b>	<b>\$ 1,742,508</b>

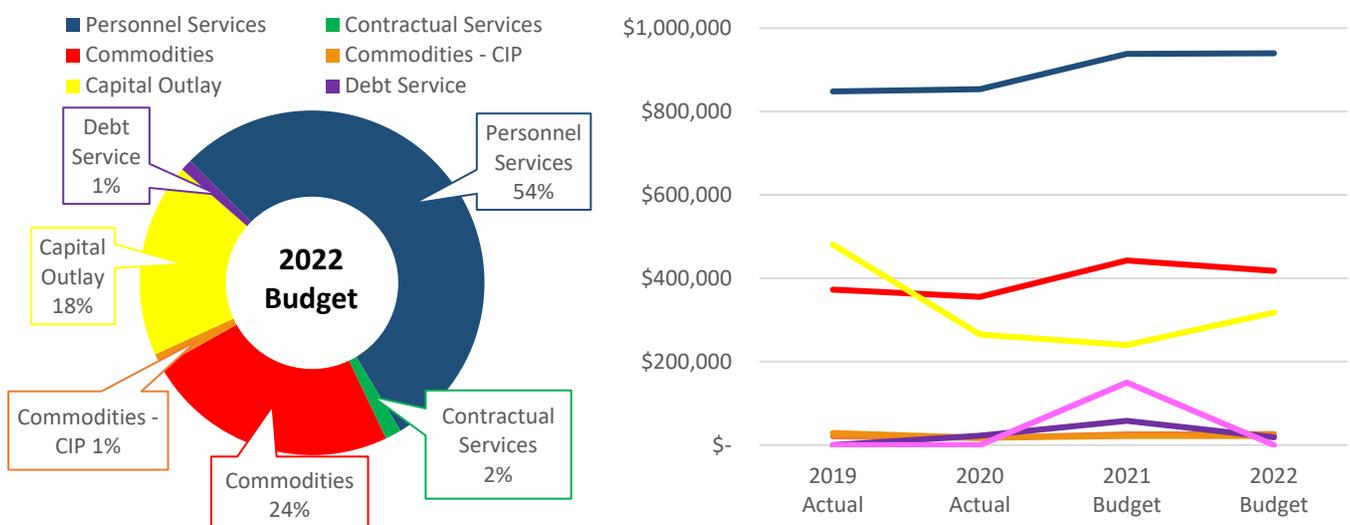
For complete division expense details click here

2022 Capital Improvement Projects and Improvements			
492.75-05	WA189E	Purchase Leak Detection Equipment and Software	60,000
492.75-05	WA190P	Legore Lane Waterline Improvements	60,000
<b>TOTAL CIP BUDGET IMPACT</b>			<b>120,000</b>

2022 Lease Purchase Payments			
492.85-00	WA156E	Replace 2010 Single Axle 2WD, Unit #440 (2 out of 5 Payments)	18,508
<b>TOTAL LEASE PURCHASE BUDGET IMPACT</b>			<b>18,508</b>

2022 Infrastructure (Maintenance)			
492.75-05		Hydrant and Valve Annual Maintenance	30,000
492.75-05		Water Distribution Infrastructure Maintenance	100,000
<b>TOTAL INFRASTRUCTURE BUDGET IMPACT</b>			<b>130,000</b>

### Division Expenditures



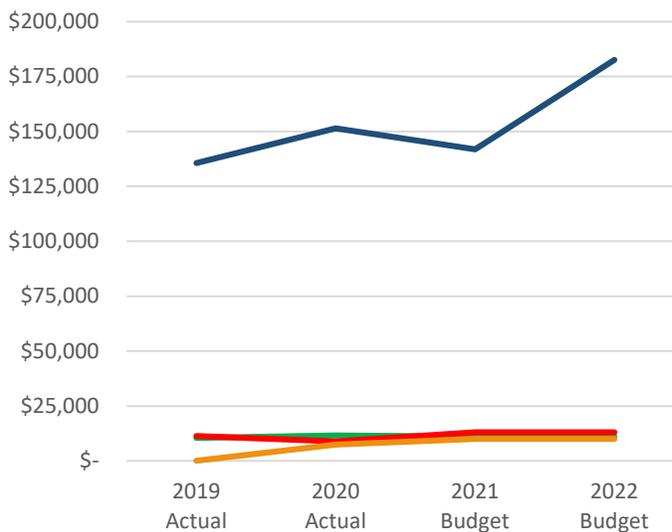
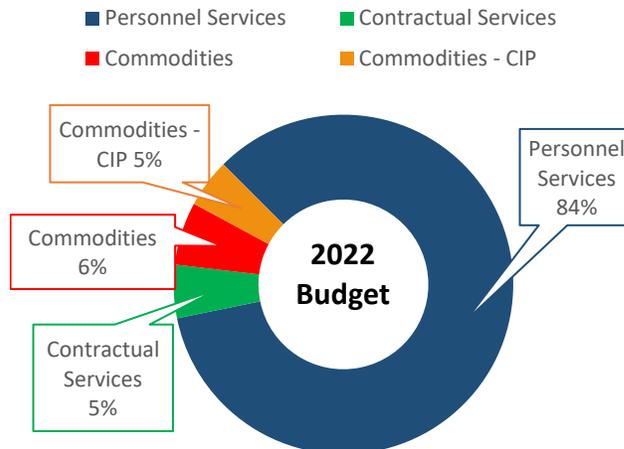
# Water Fund

## Utility Locate Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	135,609	151,379	141,800	182,600
Contractual Services	10,454	11,590	11,000	11,000
Commodities	11,341	8,892	13,025	13,025
Commodities - CIP	73	7,406	10,000	10,000
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 157,477</b>	<b>\$ 179,267</b>	<b>\$ 175,825</b>	<b>\$ 216,625</b>

For complete division expense details [click here](#)

### Division Expenditures



# Water Fund

## Non-Operating Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Other Charges	409,450	394,407	6,256,407	6,277,022
Capital Outlay	-	-	-	-
Debt Service	1,740,233	1,736,122	1,744,346	1,744,346
Transfers	2,584,972	3,004,607	4,330,594	3,552,056
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 4,734,655</b>	<b>\$ 5,135,136</b>	<b>\$ 12,331,347</b>	<b>\$ 11,573,424</b>

*For complete division expense details click here*

2022 Transfer to Debt Service		
SP1009	Water Treatment Plant Expansion & Upgrade (10 Out of 20 Payments)	1,268,880
WA1006	Konza Water Service (10 Out of 20 Payments)	24,293
WA1114	Meter Replacement Program (6 Out of 10 Payments)	164,497
WA1403	Water Treatment Plant Clearwell & Pump Station (2 Out of 20 Payments)	286,676
<b>TOTAL KDHE LOAN PAYMENTS BUDGET IMPACT</b>		<b>1,744,346</b>

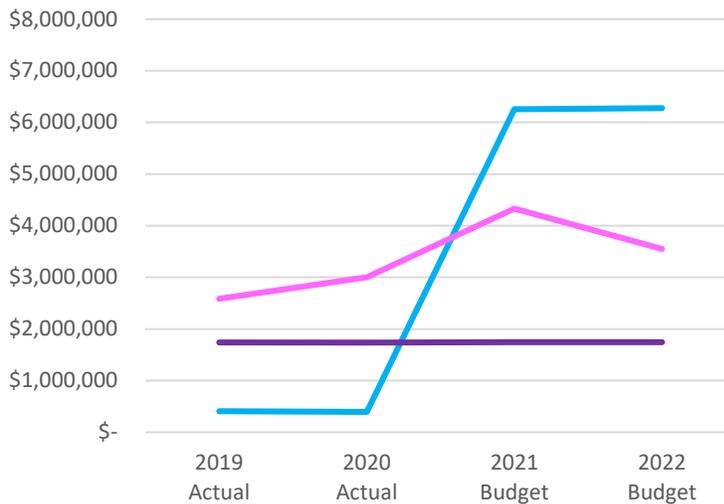
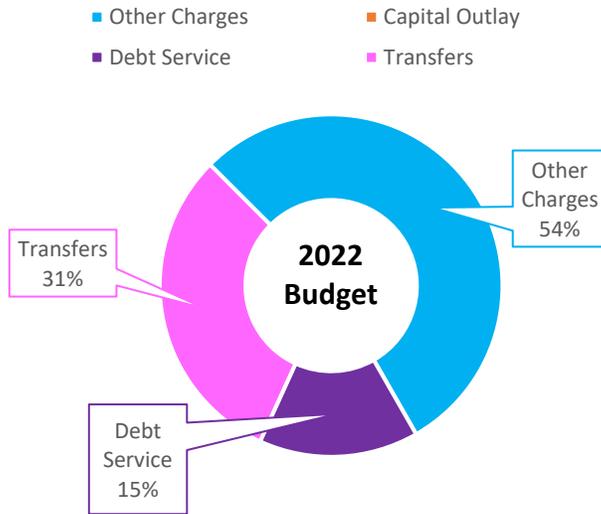
2022 Transfer to Other Funds		
WA0622	Miller Parkway Water Line (9 Out of 10 Payments)	133,700
WA1106	K-18 Water Line Upgrade - Scenic Drive (8 Out of 10 Payments)	64,000
WA1109	K-18 Water Line Upgrade - Miller Parkway/Davis Drive (8 Out of 10 Payments)	18,000
WA1202	2012 Water Line Improvements (5 Out of 10 Payments)	83,750
WA1211	Bluemont Hill Water Line (4 Out of 10 Payments)	59,000
WA1309	Westwood/Elm/Walnut Water Line Replacement (5 Out of 10 Payments)	139,500
WA1307	Blue Township Waterline Extension (3 Out of 10 Payments)	193,750
WA1406	Eureka Valley Transmission Waterline Improvement (2 Out of 10 Payments)	422,743
	Lee Mill Village Tax Abatement	7,251
<b>TOTAL TRANSFER TO DEBT SERVICE BUDGET IMPACT</b>		<b>1,121,694</b>

ST1718	Kimball/College Intersection	25,000
WA085P	Replace Water Main - Hunting Ave	150,000
WA139P	2019 Water Line Improvements	93,150
WA1610		
WA1611		
WA1631	2016 Water Line Improvements	121,050
WA1612	Replace Water lines - Denison	161,400
WA1808	Replace Water Main - Judson Street	195,231
<b>TOTAL TRANSFER TO CAPITAL PROJECT BUDGET IMPACT</b>		<b>745,831</b>

# Water Fund

## Non-Operating Division

### Division Expenditures



TOTAL DEPARTMENT EXPENDITURES	2019 Actual	2020 Actual	2021 Budget	2022 Budget
	\$11,202,067	\$11,858,398	\$19,740,623	\$18,823,557

# Wastewater Fund (521)

**2022 Budget**  
**\$15,173,631**

## STATEMENT OF SERVICE

The mission of the City of Manhattan Utilities Division is to provide the community with an ample supply of high quality drinking water and properly return this vital resource to our environment. The Utilities Division is committed to protecting the public's health and safety at all times and establishing an open attitude, which promotes public participation and knowledge of the Division's work and performance.

<b>Funding</b>	Revenues supporting the Wastewater Fund come exclusively from wastewater user fees.
<b>Positions</b>	33 Full- Time
<b>Adopted 2022 Budget</b>	\$15,173,631
<b>2021 Budget</b>	\$13,216,905
<b>Difference</b>	\$1,956,726

Performance Indicators	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Total Influent Flow (MG)	2,210	1,777	1,800	1,800
Average Influent Flow (MG)	6.02	4.80	5.00	5.00
Total Biosolids Pumped (MG)	14.50	11.04	13.00	13.00

Performance Standards	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>Goal 1: Comply with all requirements for National Pollutant Discharge Elimination System (NPDES) Permit.</b>				
Monthly Average Effluent Biochemical Oxygen Demand (mg/L)	5.5	4.8	5.4	5.4
Monthly Average Effluent Total Suspended Solids (mg/L)	3.8	3.9	3.8	3.8
Monthly Average Effluent E. Coli (Colonies/100 ml)	6	9	9	9
Biochemical Oxygen Demand Removal Efficiency	97%	98%	98%	98%
Total Suspended Solids Removal Efficiency	98%	98%	98%	98%
Average Biosolids Application Rate (dry tons/acre)	1.87	1.87	2.00	2.00
Wastewater Treatment Effectiveness Rate (Target: 99.5%)**	100%	100%	100%	100%
**Wastewater effectiveness rate is the percentage of days the utility is in compliance with state and local regulations.				

<b>Goal 2: Recover the cost of service through wastewater rate and fees.</b>				
Cost Recovery (Target: 100%)	97%	107%	101%	103%

<b>Goal 3: Reduce the number of stoppages that disrupt the normal flow of the sanitary sewer collection system.</b>				
Number of Stoppages (Target: 30)	20	13	15	15

<b>Goal 4: Control Costs associated with wastewater treatment.</b>				
Operating & Maintenance Costs	\$2,715,386	\$2,591,706	\$2,703,743	\$3,029,443
Operating & Maintenance Costs per Million Gallons Treated (Target = \$1,500)	\$1,254	\$1,458	\$1,502	\$1,683

## ACCOMPLISHMENTS

Completed Compliance with KDHE and EPA National Pollutant Discharge Elimination System (NPDES) Permit
Adoption of the 2021 Wastewater Master Plan Update
Complete Design of West Anderson Interceptor Extension
Continued Reduction in Sanitary Sewer Overflows
Completed Meadowbrook/Wreath Sanitary Sewer Interceptor Flow Capacity Data Collectoin
Completed Biosolids Program EPA Inspection and Audit with Zero Violations
Completed Annual KDHE Wastewater Inspection with Zero Violatoins

## GOALS AND OBJECTIVES

Complete Compliance with KDHE and EPA National Pollutant Discharge Elimination System (NPDES) Permit
Complete Construction of Seth Child (Garden Way) Sewer Interceptor Improvements
Complete Construction of West Anderson Interceptor Extension
Complete Chapter 32 Water and Sewer Ordinance Updates
Commence Wastewater Treatment Plant Solids Improvements Preliminary Design
Implementation of updated Sewer Maintenance Program schedule
Complete Sanitary Sewer Trunk and Interceptor Main CCTV inspection
Complete Levee Sanitary Sewer Relocations
Complete 1500 Poyntz Sanitary Sewer improvements
Complete Sewer System Asset Management Inventory Assesment

# Wastewater Fund Revenue Detail (521)

		2019	2020	2021	2022
		Actual	Actual	Budget	Budget
<b>BEGINNING FUND BALANCE</b>					
300.00-00	Beginning Cash Balance	2,396,759	1,877,078	1,144,805	2,500,000
		<b>2,396,759</b>	<b>1,877,078</b>	<b>1,144,805</b>	<b>2,500,000</b>
<b>SERVICE &amp; SALES</b>					
348.16-00	Locate Fee	17,088	7,039	-	-
348.20-00	Waste Water	9,680,744	10,902,646	11,334,300	11,900,000
348.21-05	Konza Sewer	3,347	-	-	-
348.21-06	Blue Township Sewer	459,673	613,468	438,000	484,000
348.21-07	Grease Management	5,350	6,800	5,000	5,000
348.22-00	Waste Water Hookup	121,631	121,484	161,100	121,300
	Blue Township Hookup	-	-	50,000	50,000
		<b>10,287,833</b>	<b>11,651,437</b>	<b>11,988,400</b>	<b>12,560,300</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
362.01-00	Investment Interest	41,679	11,066	30,000	5,000
363.30-00	WTP / Farm Income	54,450	134,271	25,000	25,000
		<b>96,129</b>	<b>145,337</b>	<b>55,000</b>	<b>30,000</b>
<b>CONTRIBUTIONS AND OTHER REVENUE</b>					
371.12-00	Reimbursement of Exp	26,047	21,800	28,700	29,300
372.00-00	Contributions & Misc	32,651	29,521	50,000	25,000
379.00-00	Cancel PY Encumbrance	2,255	2,516	-	-
380.88-50	Property	-	4,556	-	-
		<b>60,953</b>	<b>58,393</b>	<b>78,700</b>	<b>54,300</b>
<b>TRANSFERS</b>					
391.21-00	Transfers From Capital	-	27,093	-	-
		-	<b>27,093</b>	-	-
<b>GRANTS</b>					
332.00-00	Grant	-	46,353	-	-
		-	<b>46,353</b>	-	-
<b>TOTAL WATER FUND REVENUE</b>		<b>\$ 12,841,674</b>	<b>\$ 13,805,691</b>	<b>\$ 13,266,905</b>	<b>\$ 15,144,600</b>

# Wastewater Fund

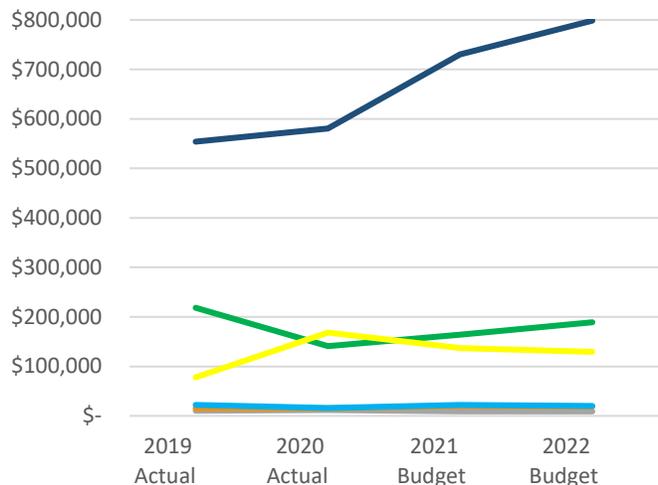
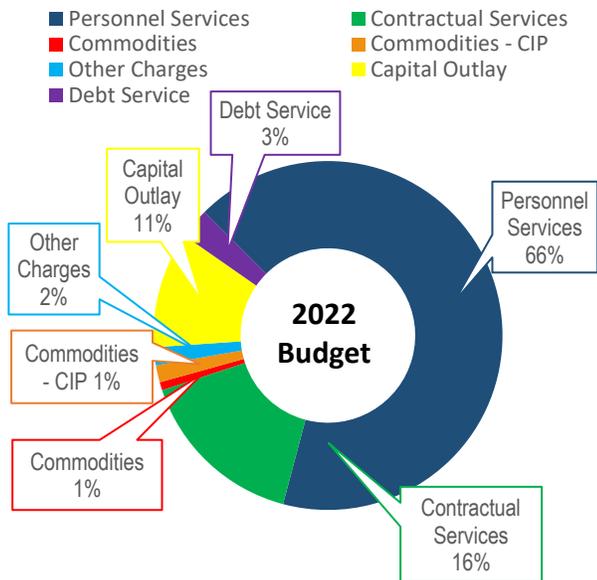
## Administration Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	554,027	580,510	730,100	798,500
Contractual Services	218,395	140,897	164,050	189,205
Commodities	10,185	11,818	9,056	9,050
Commodities - CIP	15,736	15,217	20,000	18,875
Other Charges	22,127	15,934	22,127	20,000
Capital Outlay	77,835	168,303	136,998	129,001
Debt Service	-	34,636	-	33,667
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 898,305</b>	<b>\$ 967,315</b>	<b>\$ 1,082,331</b>	<b>\$ 1,198,298</b>

*For complete division expense details click here*

2022 Capital Improvement Projects and Improvements			
491.73-25	IS050P	Renew Microsoft Server Licensing	16,667
491.73-25	IS058P	Server Host Replacement	17,000
<b>TOTAL CIP BUDGET IMPACT</b>			<b>33,667</b>

### Division Expenditures



# Wastewater Fund

## Non-Operating Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Other Charges	59,437	144,841	1,511,877	3,190,103
Debt Service	2,984,947	3,221,691	3,221,690	3,221,692
Transfers	2,676,491	2,791,312	2,826,266	2,710,021
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 5,720,875</b>	<b>\$ 6,157,844</b>	<b>\$ 7,559,833</b>	<b>\$ 9,121,816</b>

*For complete division expense details click here*

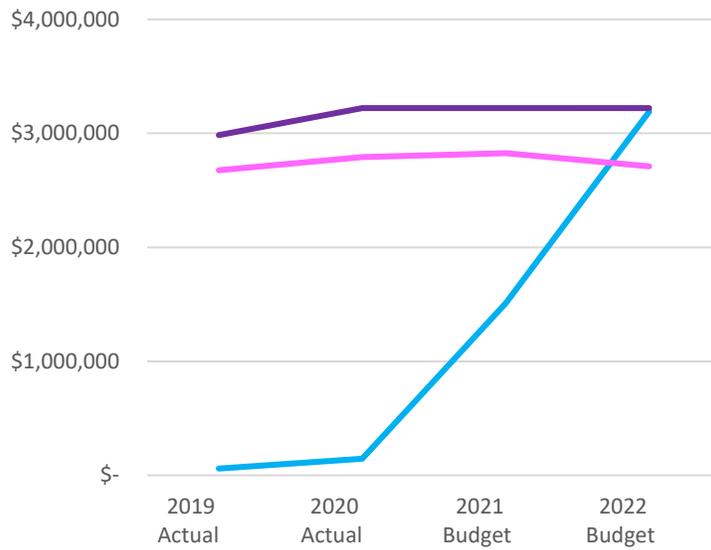
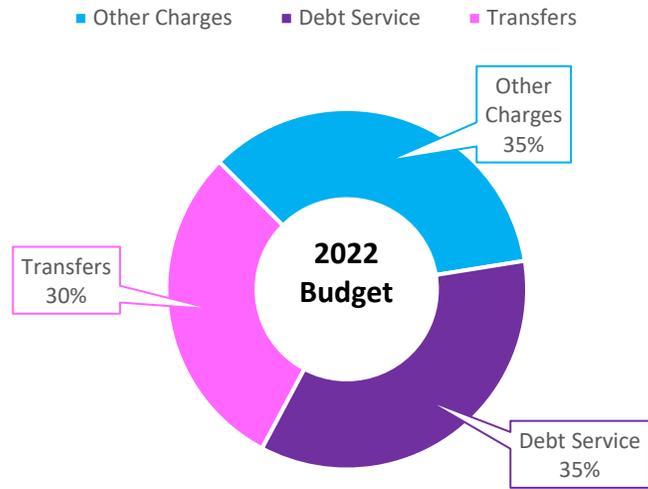
2022 Transfer to Debt Service			
493.81-00	SS1001	Blue Township Improvements (11 Out of 20 Payments)	89,892
493.81-00	SS1712	WWTP Pump Station Upgrade (2 out of 20 Payments)	236,745
493.81-00	SS1713	2001 WWTP and Biosolids Farm Impr. (20 Out of 20 Payments)	592,463
493.81-00		WWTP Upgrade and Expansion Const/Insp (11 Out of 20 Payments)	2,302,592
<b>TOTAL KDHE LOAN PAYMENTS BUDGET IMPACT</b>			<b>3,221,692</b>

2022 Transfer to Other Funds			
493.90-20	SS1211	Wildcat Lift Station Ph II (5 Out of 10 Payments)	106,250
493.90-20	SS1307	900 Block of Old Claflin Line Repl (5 Out of 10 Payments)	13,500
493.90-20	SS1308	Wildcat Ridge Sanitary Sewer System Repl (5 Out of 10 Payments)	41,500
493.90-20	SS1424	WLCS Bank Stabilization Project (5 Out of 10 Payments)	20,500
493.90-20	SS1509	14th St Sewer Improvements Central Basin (4 Out of 10 Payments)	29,500
493.90-20	SS1510	Denison/Anderson Sewer Impr. Central Basin (4 of 10 Payments)	103,750
493.90-20		Lee Mill Village Tax Abatement	21,303
<b>TOTAL TRANSFER TO DEBT SERVICE BUDGET IMPACT</b>			<b>336,303</b>
493.90-25	SS1707	Sunny Slope Ln & 10th St Sewer Improvements (3 of 4 Payments)	194,669
493.90-25	SS1708	Aerial Sewer Crossings & Supports Repl (2 Out of 4 Payments)	85,828
493.90-25		Wildcat Creek Flooding & NRCS (2 Out of 4 Payments)	297,325
<b>TOTAL TRANSFER TO CAPITAL PROJECT BUDGET IMPACT</b>			<b>577,822</b>

# Wastewater Fund

## Non-Operating Division

### Division Expenditures



# Wastewater Fund

## Treatment Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	1,219,141	1,291,465	1,304,300	1,354,300
Contractual Services	888,733	852,458	924,400	964,300
Commodities	127,126	113,982	163,400	143,700
Commodities - CIP	4,392	9,907	25,000	15,000
Other Charges	1,295	4,540	1,400	4,600
Capital Outlay	463,786	269,113	235,000	415,000
Debt Service	67,388	50,243	50,243	50,243
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 2,771,861</b>	<b>\$ 2,591,708</b>	<b>\$ 2,703,743</b>	<b>\$ 2,947,143</b>

For complete division expense details click here

### 2022 Capital Improvement Projects

493.74-00	WW187E	Replace Unit #90 3/4 Town 2WD Truck	30,000
493.73-10	WW209P	Eureka Valley SS Lift Station - Spare Pump	50,000
493.73-05	WW218E	WWTP MLR Pump No. 1 - Plug Valve Replacement	35,000
493.73-10	WW220E	WWTP SCADA Server Upgrade	75,000

**TOTAL CIP BUDGET IMPACT 190,000**

### 2021 Lease Purchase Payments

493.85-00	WW090E	Purchase New Biosolids Tractor & Plow (2 Out of 4 Payments)	50,243
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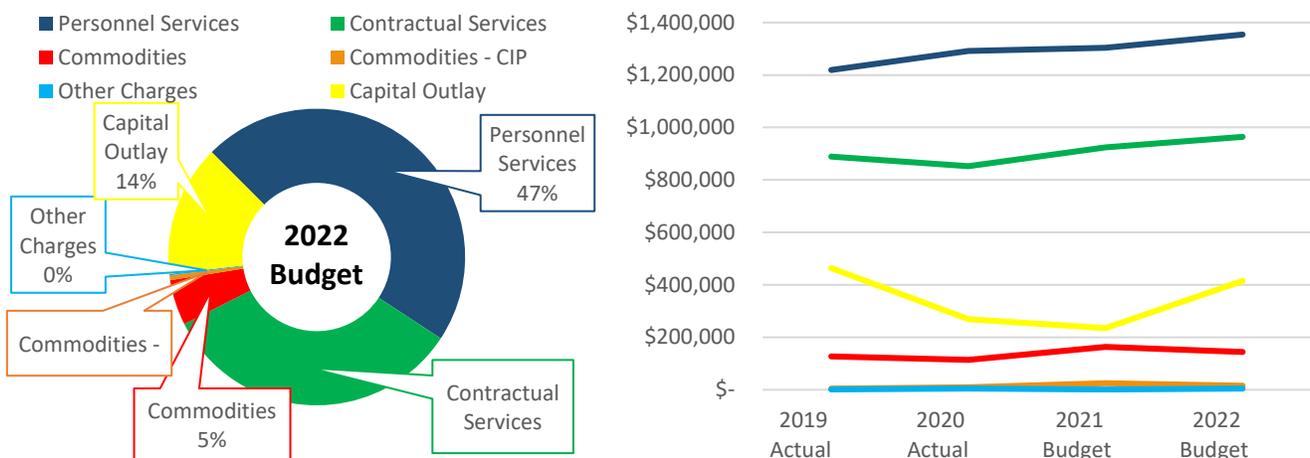
**TOTAL LEASE PURCHASE BUDGET IMPACT 50,243**

### 2022 Infrastructure (Maintenance)

493.75-05	WWTP Infrastructure Maintenance	225,000
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**TOTAL INFRASTRUCTURE BUDGET IMPACT 225,000**

## Division Expenditures



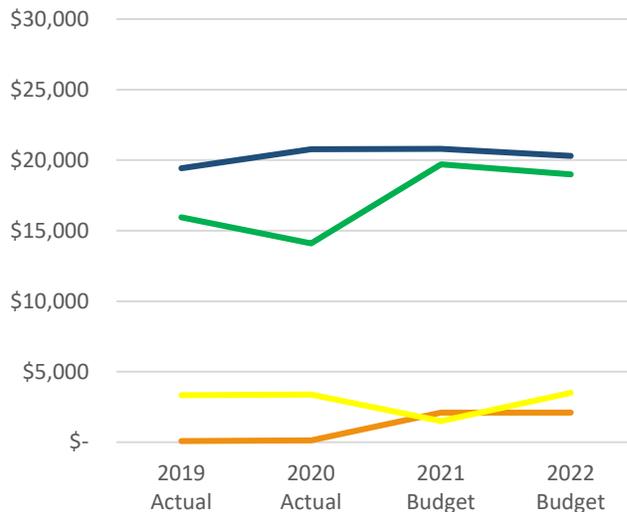
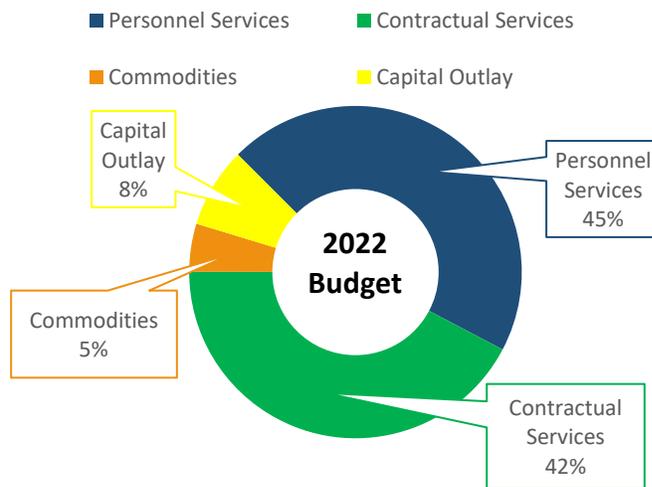
# Wastewater Fund

## Blue Township Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	19,424	20,777	20,800	20,300
Contractual Services	15,937	14,098	19,700	19,000
Commodities	82	127	2,100	2,100
Capital Outlay	3,329	3,382	1,500	3,500
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 38,772</b>	<b>\$ 38,384</b>	<b>\$ 44,100</b>	<b>\$ 44,900</b>

For complete division expense details [click here](#)

### Division Expenditures



# Wastewater Fund

## Maintenance Division

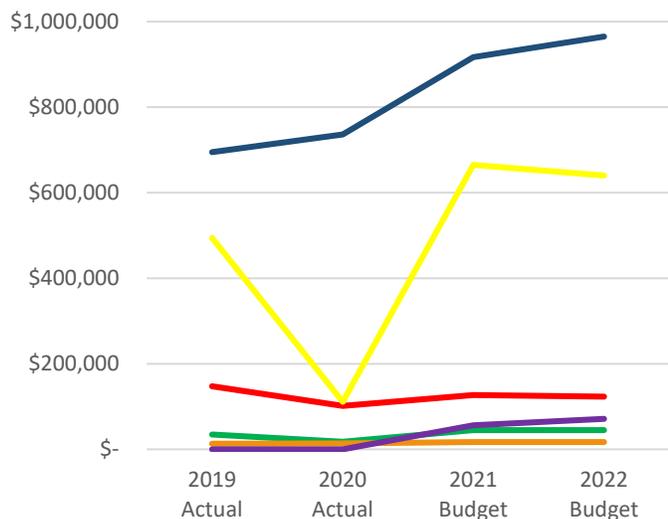
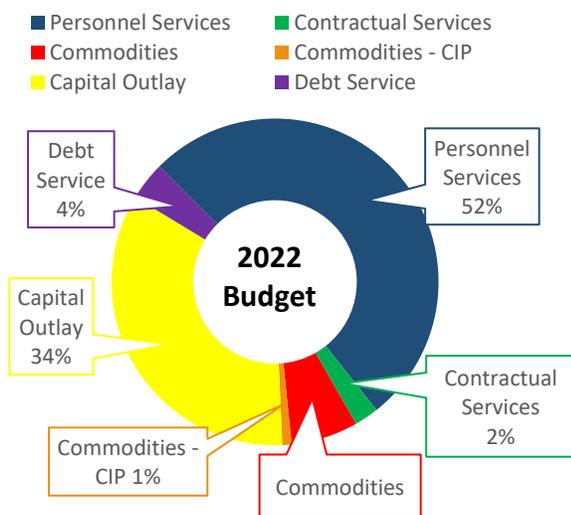
Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	694,879	736,046	917,200	965,050
Contractual Services	34,945	17,655	44,900	44,900
Commodities	147,405	101,535	126,660	123,300
Commodities - CIP	13,139	14,074	17,000	17,000
Capital Outlay	494,377	110,968	665,000	640,000
Debt Service	-	-	56,138	71,224
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 1,384,745</b>	<b>\$ 980,278</b>	<b>\$ 1,826,898</b>	<b>\$ 1,861,474</b>

*For complete division expense details click here*

2022 Capital Improvement Projects and Improvements		
WW189E	Replace Unit #55 2012 1 Ton 4WD Truck	55,000
WW197E	Sewer Maintenance Trailer Jet Machine Unit 537	13,858
<b>TOTAL CIP BUDGET IMPACT</b>		<b>68,858</b>

2022 Lease Purchase Payments		
WW108E	Replace 2010 1 Ton Truck, Unit #191 (3 Out of 6 Payments)	11,710
WW188E	Wastewater Sewer Maintenance Vehicle, Unit #53 (2 Out of 5 Payments)	45,656
WW197E	Sewer Maintenance Trailer Jet Machine Unit 537	13,858
<b>TOTAL LEASE PURCHASE BUDGET IMPACT</b>		<b>71,224</b>

### Division Expenditures



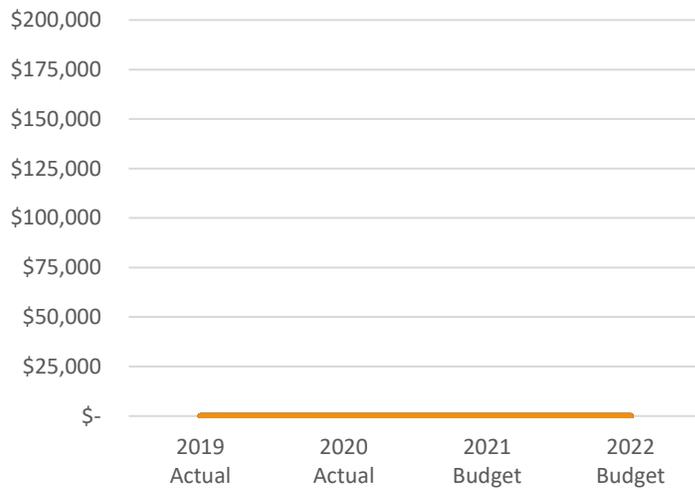
# Wastewater Fund

## Utility Locate Division

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	-	-	-	-
Contractual Services	40	-	-	-
Commodities	-	-	-	-
Commodities - CIP	-	-	-	-
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$ 40</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

*For complete division expense details click here*

### Division Expenditures



<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>\$10,814,598</b>	<b>\$10,735,529</b>	<b>\$13,216,905</b>	<b>\$15,173,631</b>
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# Stormwater Fund (531)

2022 Budget  
\$7,736,506

## STATEMENT OF SERVICE

The mission of the Stormwater Management Fund is to construct and maintain the stormwater system and to establish better water quality through the National Pollutant Discharge Elimination System.

<b>Funding</b>	Revenues supporting the Stormwater Fund come exclusively from fees generated according to the established ordinance.
<b>Positions</b>	8 Full-Time
<b>Adopted 2022 Budget</b>	\$7,736,506
<b>2021 Budget</b>	\$6,510,807
<b>Difference</b>	\$1,225,699

Performance Indicators	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Illicit Discharges Detected & Corrected	2	3	1	1
Number of Citizen Drainage Issue Complaints	127	152	165	150
Citizen Drainage Easement Complaints	27	30	40	35
Number of Educational Programs given	4	6	5	8
Number of Stormwater brochures distributed	16,212	12,210	17,500	17,500

Performance Standards	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>Goal 1: Complete projects identified in the Stormwater maintenance plan to reduce drainage problems.</b>				
Drainage Issue Complaints per 5000 Capita (Target: ≤ prior year)	10.4	9.9	12.0	11.0
Drainage Easement Complaints per 5000 Capita (Target: ≤ prior year)	3.9	2.7	6.0	5.0
<b>Goal 2: Increase awareness of Stormwater issues &amp; procedures to facilitate the identification &amp; resolution of problems.</b>				
Educational Programs Given per 5000 Capita (Target: ≥ prior year)	0.31	0.36	0.45	0.50
Brochures Distributed per 5000 Capita (Target: ≥ prior year)	1,387	1,130	1,750	2,000
<b>Goal 3: Stormwater GIS Inventory.</b>				
Percentage of Stormwater Structures Inventoried (Target: 100%)	95%	95%	95%	95%
<b>Goal 4: Cover the cost of service with Stormwater rates &amp; fees.</b>				
Cost Recovery (Target: 100%)	100%	100%	100%	100%
<b>Goal 5: Ensure construction sites are in compliance with erosion &amp; sediment standards.</b>				
Percent of Construction Site Inspections that trigger Notice Violations (Target: 0%)	35%	25%	30%	15%

## ACCOMPLISHMENTS

Completed CIP #1 downtown watershed
Continued KDOT certifications
Completed KDHE audit of stormwater with excellent rating

## GOALS AND OBJECTIVES

Continue discharge monitoring and stream sampling of pollutants
continue to proactively engage water users
Provide levee construction oversight
prepare CIP #2 and #3 for construction when levee is complete
Continue to clean and inspect multi outfalls throughout the City to comply with EPA regulations

# Stormwater Fund Revenue Detail (531)

		2019	2020	2021	2022
		Actual	Actual	Budget	Budget
<b>BEGINNING FUND BALANCE</b>					
300.00-00	Beginning Cash Balance	3,753,099	3,510,004	3,129,289	3,500,000
		<b>3,753,099</b>	<b>3,510,004</b>	<b>3,129,289</b>	<b>3,500,000</b>
<b>Grants</b>					
332.00-00	Grant	-	43	-	-
		<b>-</b>	<b>43</b>	<b>-</b>	<b>-</b>
<b>SERVICES &amp; SALES</b>					
311.30-00	Special Assessment	5,701	43	-	-
348.30-00	Stormwater	2,492,852	-	3,360,168	4,200,000
		<b>2,498,553</b>	<b>43</b>	<b>3,360,168</b>	<b>4,200,000</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
362.01-00	Investment Interest	75,321	2,815,476	15,000	5,000
		<b>75,321</b>	<b>2,815,476</b>	<b>15,000</b>	<b>5,000</b>
<b>CONTRIBUTIONS AND OTHER REVENUE</b>					
372.00-00	Contributions & Other / Misc	2,453	-	-	-
379.00-00	Cancel Prior Year Encumbrance	13,256	24,997	-	-
		<b>15,709</b>	<b>24,997</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS</b>					
391.18-00	Transfer from Enterprise	6,350	-	6,350	6,350
		<b>6,350</b>	<b>-</b>	<b>6,350</b>	<b>6,350</b>
<b>TOTAL STORMWATER FUND REVENUE</b>		<b>\$ 6,349,032</b>	<b>\$ 6,350,563</b>	<b>\$ 6,510,807</b>	<b>\$ 7,711,350</b>

# Stormwater Fund (531)

Operating Budget	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	444,912	642,992	702,950	895,200
Contractuals	65,429	57,333	181,560	177,100
Commodities	30,661	21,887	39,610	45,750
Commodities - CIP	18,397	17,495	13,200	21,000
Other Charges	2,019	344,219	2,716,859	3,308,924
Capital Outlay	763,716	413,778	589,501	292,167
Debt Service	144,592	142,968	186,837	110,689
Transfers	1,369,305	1,385,243	2,080,290	2,885,676
<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>\$ 2,839,031</b>	<b>\$ 3,025,915</b>	<b>\$ 6,510,807</b>	<b>\$ 7,736,506</b>

For complete department expense details click here

2022 Lease Purchase Payments			
494.85-00	ST051E	Street Sweeper	43,301
494.85-00	SW104E	Replace Street Sweeper, Unit #235	67,388
<b>TOTAL LEASE PURCHASE BUDGET IMPACT</b>			<b>110,689</b>

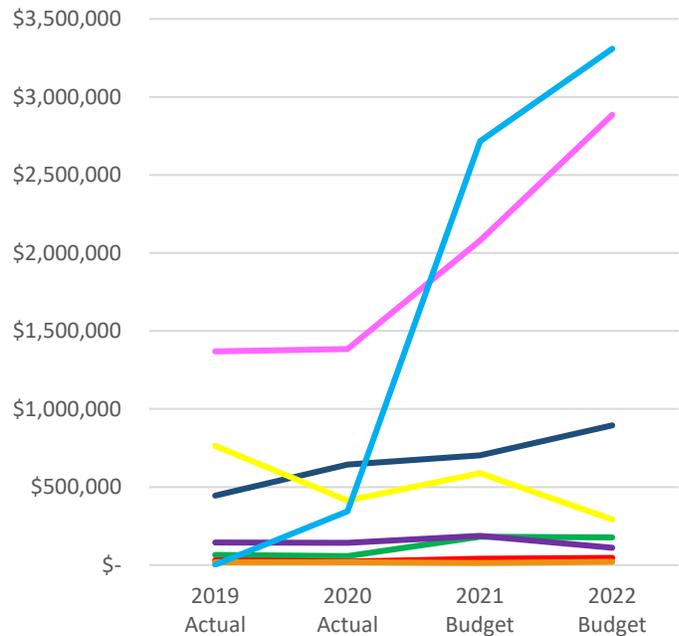
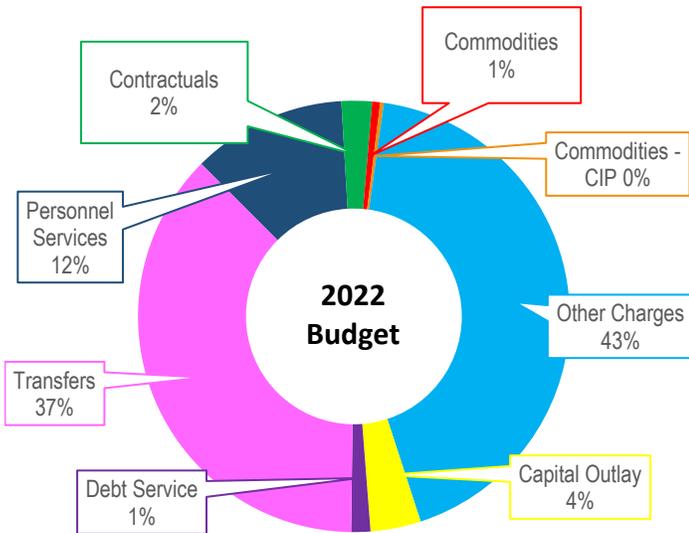
2022 Transfer to Other Funds			
SM0813	Hartford Road & Tecumseh-Quivera Ph I (8 out of 10 payments)		234,400
SM1302	Tecumseh-Quivera Ph II (8 out of 10 payments)		34,800
SM1305	CiCo Tributary Detention Basins (3 out of 10 payments)		79,554
SM1307	Casement Road Bridge Improvements at Marlatt Ditch (3 out of 10 payments)		84,000
SM1309	Poyntz Pump Station Inlet RCB Design (3 out of 10 payments)		85,000
SM1403	Airport Road Portion (3 out of 10 payments)		54,250
SM1407	Airport Commercial/Military Entrance (3 out of 10 payments)		39,975
SM1408	FBO Site Improvements Portion (3 out of 10 payments)		16,750
SM1604	West Anderson Avenue Improvements (3 out of 10 payments)		112,360
SM1605	Old Big Blue Phase V & Multi-Use Trail Project		8,866
SM1606	Poliska Lane Stormwater Improvements (5 out of 10 payments)		34,250
SM1706	Delaware Underground Stormwater Project (2 out of 10 payments)		20,624
	Lee Mill Village Tax Abatement		21,471
<b>TOTAL TRANSFER TO DEBT SERVICE BUDGET IMPACT</b>			<b>826,300</b>

# Stormwater Fund (531)

SM1207	Alleyway Improvements Poyntz Ave (4 out of 4 payments)	92,204
SM1705	Flood Hazard Mitigation Property Acquisition (3 out of 4 Payments)	133,780
SM1801	Riley County Health Department Detention Pond Expansion (3 out of 4 payments)	99,950
SM1808	Rosencutter Box Improvements (2 out of 4 payments)	108,300
SM1812	Kimball/Browning Ave & Kelly Dr Stormsewer Improvements (2 out of 4 Payments)	60,000
SP1902	Wildcat Creek Flooding and NRCS (2 out of 4 payments)	92,300
SW085P	Smith Manfax Drainageway Stabilization (2 out of 4 payments)	68,250
SW093P	EJ Frick Stormwater Improvements (2 out of 4 payments)	47,150
SW094P	Westwood Stormwater Maintenance (2 out of 4 payments)	52,400
SW076P	Levee Riprap Repair (2 out of 4 payments)	87,575
<b>TOTAL TRANSFER TO CAPITAL PROJECT BUDGET IMPACT</b>		<b>841,909</b>

## Department Expenditures

- Personnel Services
- Contractuals
- Commodities
- Commodities - CIP
- Other Charges
- Capital Outlay
- Debt Service
- Transfers



# CAPITAL IMPROVEMENT PROGRAM

# Capital Improvements Program

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## Introduction

To meet community needs, Manhattan carries out many capital improvement projects and purchases major equipment each year. Many projects and equipment may have significant relationships to one another or they may stand-alone. However, all compete for a limited amount of available funds.

Unfortunately, Manhattan, like all other cities, does not have funds available to do all the things that should, or could be done. This means the City must have a plan for establishing priorities and scheduling capital improvements.

A Capital Improvements Program provides prioritization and scheduling of capital improvements over a five-year period for major pieces of equipment, construction and maintenance projects, and the undertaking of major studies and surveys. By definition, a capital improvement is any project or piece of equipment with a value over \$10,000 and an expected useful life of at least several years.

A formal method of programming capital improvements and expenditures has several advantages:

- a) The systematic review of proposed projects and expenditures affords an opportunity to tie them together as to timing, location and financing;
- b) Concurrent fiscal analysis provides the opportunity to determine the most appropriate means of financing the expenditure and allowing enough "lead time" to prepare for the expenditure;
- c) A plan presents the opportunity to schedule projects over time so that the various stages of development logically follow one another;
- d) The process of developing a plan often reveals neglected needs and areas of service;
- e) The process provides all participants, City Commission, staff and public with the opportunity to take a long-range view of their future activities and responsibilities.

A Capital Improvements Program is the process of budgeting for large-scale public expenditures, which are expected to have a relatively long life. Usually the improvement involves an investment in land, buildings, roads or other public works, which produces public services or benefits. The City of Manhattan's plan also includes expenditures for large, long-lasting pieces of equipment and studies or surveys done by consultants.

The Capital Improvements Program includes all needed improvements and expenditures, which should be constructed, repaired, installed or purchased during the next five fiscal years (2022-2026). The Plan is reviewed each year at which time priorities are reassessed, completed projects removed, new

projects added and the program extended one additional year. The first year of the Program, upon adoption, becomes the Capital Improvements Budget. This budget funds the development of projects for the upcoming year. Through annual reviews, the program provides a continuous process by which up-to-date scheduling and budgeting of capital improvements can be maintained.

Citizens, outside boards, and committees are encouraged to submit requests for consideration by Management and the City Commission for inclusion in the capital improvement program.

## Growth Management

The Capital Improvements Program provides a method for directing, controlling, and scheduling citywide improvements over a multi-year period. Generally, these improvements include new or expanded physical facilities or equipment that are relatively large in size and cost. The underlying fiscal principle on which this definition is based is that capital improvements should include only those expenditures which have a long-term usefulness or permanence. The Capital Improvements Program schedules these improvements over a five-year period and must be consistent with the City's Comprehensive Land Use Plan. However, the Program does not necessarily commit a future governmental body to a particular expenditure in a particular year. Essentially, it is a means of translating general policy recommendations into actual physical forms. It is a very powerful policy document for short-term growth management, with emphasis on long-term cost effectiveness.

Capital improvements should be considered as highly integrated sets of projects rather than isolated improvements here and there around the City. Many times a commitment to one project is actually a commitment to a series of projects over a period of time. For instance, a sewer interceptor opens up an area for private development which in turn increases demand for other facilities and services. Similarly, a private development may require a small initial public investment but involves substantial future public commitments. Or, if private development is encouraged in too many areas at the same time, an immediate and significant amount of public investment may be considered necessary for those areas in which actual development may not occur for a considerable length of time.

Managing development should not be viewed as a "no-growth" policy. It is the use of public resources to provide the necessary facilities and services to support and encourage the coordinated growth of Manhattan. Furthermore, the Capital Improvement Program can help stabilize the tax rate through intelligent municipal debt management; can avoid such mismanagement as paving a street one year and tearing it up the next to build a sewer; and can transmit a clear message to the private sector as

to the direction of the City's development goals.

To facilitate the planning for capital improvements, the Governing Body has established growth policies and objectives which have included priorities for development in various areas around the City. These potential development areas have been designated as urban service areas. Urban service areas are future growth areas of the City which will be provided with a full range of City services. The Capital Improvements Program outlines the sequence for the provision of facilities and services to these urban service areas. The timing of such services will depend upon the rate of growth and demand for services and the availability of resources for providing these services. The basic services to be provided to each of the urban service areas are re-evaluated and annually updated in the Capital Improvements Program.

Development within urban service areas should be consistent with standards of development established in the City's Comprehensive Land Use Plan. The purpose of designating an urban service area is to provide property owners with information about the future expansion of the City and provision of public services. This is also important information for private investors who are looking at development options in the urban service areas for which there may be a commitment to long-range public investments. The coordination of public and private investment decisions should increase the efficient use of public resources and in turn reduce the cost of private investment to both developer and consumer.

The Capital Improvements Program is also an important tool for guiding and coordinating short-term growth of the City. By establishing the timing of capital improvements and coordinating them with land use patterns in the Comprehensive Land Use Plan, the City can effectively manage its future—a future which can be both environmentally and economically pleasing to its residents.

## Financing

As noted in the Capital Improvements Program Policy, one of the purposes of the Capital Improvements Program is to provide the opportunity to determine the most appropriate means of financing project expenditures. Based on current fiscal policies, input from the City Commission and the citizens of Manhattan, this program assigns project proposals to appropriate revenue sources.

Below is a summary of local revenue sources and outside revenue sources. This summary includes a discussion of the uses, benefits, and limitations of each source.

### Local and Outside Revenue Sources

**Debt Service** - This revenue source is intended for funding projects that affect the general welfare of the entire City. General Obligation Bonds are typically used to fund project costs over \$500,000. These bonds are backed by the full faith and credit of the City. Once the bonds are issued, the City must levy the necessary amount of property taxes to retire the debt. For many bond issues, revenues from other sources are used. Short-term

financing is typically used to fund projects that are within the threshold of \$100,000-\$500,000 and are issued as temporary notes that are paid back over a four year period of time.

**Special Assessment General Obligation Bonds** - This source is normally used for specific infrastructure improvements such as water lines, sewer lines, sidewalks, stormwater, and street projects. A benefit district is created and those properties deemed to benefit from the project pay the special assessments to retire the bonds. The split between the property owners and the city-at-large, as well as the term of the specials, is determined by policy. Typically, benefit districts are established by petition. But, in some cases the City may choose to initiate the establishment of a benefit district through a public hearing process.

**General Improvement Fund** - This revenue source is derived from a property tax levy authorized by State statute or the transfer of sales taxes. In recent years, the City has chosen to transfer sales tax money into this fund rather than have a property tax levy.

**Water and Sewer Utility Funds** - These revenue sources are generated from monthly user fees and can be used only for specific improvements to the water and sewer utilities.

**Special Street and Highway Fund** - This source of revenue comes from motor vehicle fuel taxes collected by the State of Kansas and then proportioned to the various cities and counties across the State. The City Commission also uses this fund as a revenue source for needed projects and to implement the pavement management program.

**Special Street Maintenance Fund** - This source of revenue comes from a November 8, 2016 voter approved special ten-year, two-tenths sales tax (.20) on goods and services sold across the Manhattan community. These funds are dedicated for street maintenance across the community.

**Park Development Fund** - The City Commission created this revenue source with the passage of an ordinance for the express purpose of park development and acquisition. A property tax levy or the transfer of other revenues such as sales taxes provide funding levels.

**Federal and State Grants** - Although federal and state grants are not as readily available as in the past, the City of Manhattan remains an active participant in this process. Grant funds and project accounts are recorded off budget.

**Revenue Bonds** - Some water and sewer projects are of such magnitude that it is only feasible to issue bonds in order to pay for them. However, unlike general obligation bonds, revenue bonds are paid by the revenues collected from user fees and are never a property tax liability.

**General Fund** - The General Fund is the heart of the City's budget. The source of revenue derived to fund these accounts are varied but include sales taxes, property taxes, motor vehicle taxes,

franchise fees, interest income and various user fees.

**Trust Funds** - These funding sources often come from revenues donated to the City for specific purposes or from City Funds that tend to be viewed as "reserve funds."

**Special Parks and Recreation Fund** - One third (1/3) of all liquor tax money received by the City from the State of Kansas must, by state law, go into this fund and must be used for park and recreation purposes.

**Fire Equipment Reserve Fund** - This is a property tax supported fund that, by ordinance cannot exceed 2 mills per year, and is used to build reserves for the purchase of fire equipment.

**Special Sunset Zoo Fund** - Zoo admission fees are credited to this fund, and revenues are used primarily for debt service on zoo improvement general obligation bonds.

**Stormwater Management Fund** - The Governing Body adopted a stormwater management utility fee to finance stormwater drainage improvements throughout the City. Monies from the fee are credited to the Stormwater Management Fund. Projects can be financed on a pay-as-you-go basis, or through the issuance of General Obligation Bonds.

**Tourism and Convention Promotion Fund** - As of December 31, 2021 the City motel/hotel transient guest tax is 7.5%. Monies from this fee are deposited into the fund and used to finance tourism and convention activities that are coordinated and managed by the Chamber of Commerce. This fund is also used to help fund promotion of the Discovery Center.

**City University Fund** - Each year monies are transferred from the General Fund into this fund to support projects that are mutually beneficial to the City and the University. Monies transferred include city/county sales taxes and franchise fees collected from the University after its annexation.

**Economic Development Opportunity Fund** - Monies credited to this fund and used for economic development initiatives from economic development sales taxes.

**Downtown Redevelopment** - Downtown redevelopment projects are funded through various means including, but not limited to, budgeted funds, general obligation bonds, short-term financing, federal or state grants, transportation development districts (TDD), tax increment financing (TIF), or sales tax and revenue (STAR) bonds.

All of the financial resources recommended by the Capital Improvements Program may change within the next few years. In addition, the current fiscal policies of the City of Manhattan may not remain the same. Consequently, it is important for all involved with capital improvements to keep in mind the possible effects of policy changes on the total Capital Improvements Program.

The adoption of this Program implies acceptance of the identified project and equipment needs. In turn, by accepting these needs there is an implied responsibility to provide adequate funding so they can be successfully implemented. The adopted Program may suggest that funding be provided in accordance with current financing policies. If these policies change, then the method for financing these needs will have to be altered from the way in which they are currently described in this Program, or they will have to be postponed.

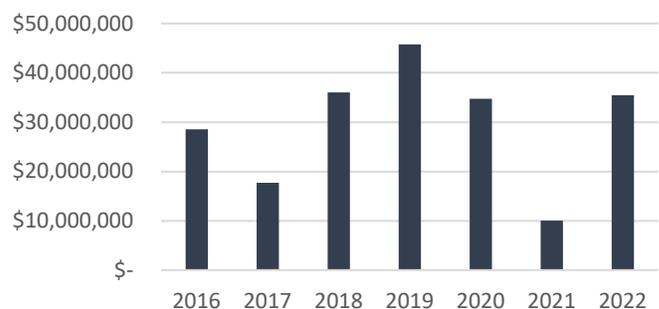
The Capital Improvements Program is not a forecast of problems. It is a long-term guide for maintaining and improving the City of Manhattan. It should, however, be recognized that while this document is adopted as the official Capital Improvements Program, final decisions on funding individual projects rests with the City Commission.

It is important to remember that the costs contained in the Capital Improvements Program are estimates only. These estimated costs were determined using the best information available at the time of document preparation. The actual costs may be different due to a number of reasons including: competition or lack of competition in the market place, completed detailed designs yielding a more comprehensive scope and materials list and numerous other factors. Each year during the review process, City Administration updates the prices of both capital projects and planned equipment purchases to reflect national and local economic changes.

## 2022 CIP Summary

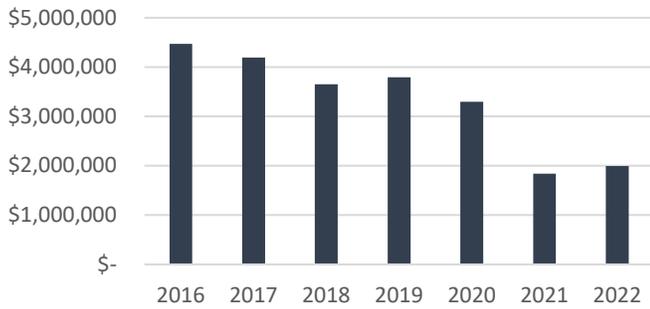
The total cost of the Capital Improvement Program (CIP) in 2022 is close to \$35.5 million, with a total 2022 budget impact of close to \$2.0 million.

CIP Funding History



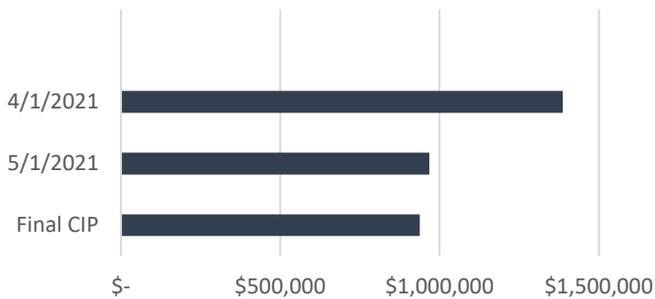
The 2022 increase in total CIP of \$25.0 million can be attributed to many of the large projects that were previously being programmed in future CIP years now being prioritized due to the economic development and initiatives being anticipated for the region and the City.

## CIP Budget Impact History



The 2022 CIP impact on various budgets increased from 2021 by \$153,936 due to many vehicles within the City's Fleet needing replacement.

## 2022 General Fund CIP



Initial CIP requests from departments with a General Fund budget impact totaled close to \$1.4 million. Through a combination of direction from Department Managers, City Administration, and the City Commission, the budget-impact CIP was gradually reduced. By the end of the budget season, the impact of the CIP on the General Fund was ultimately reduced to \$937,712. The following chart shows which departments are impacted by this amount.

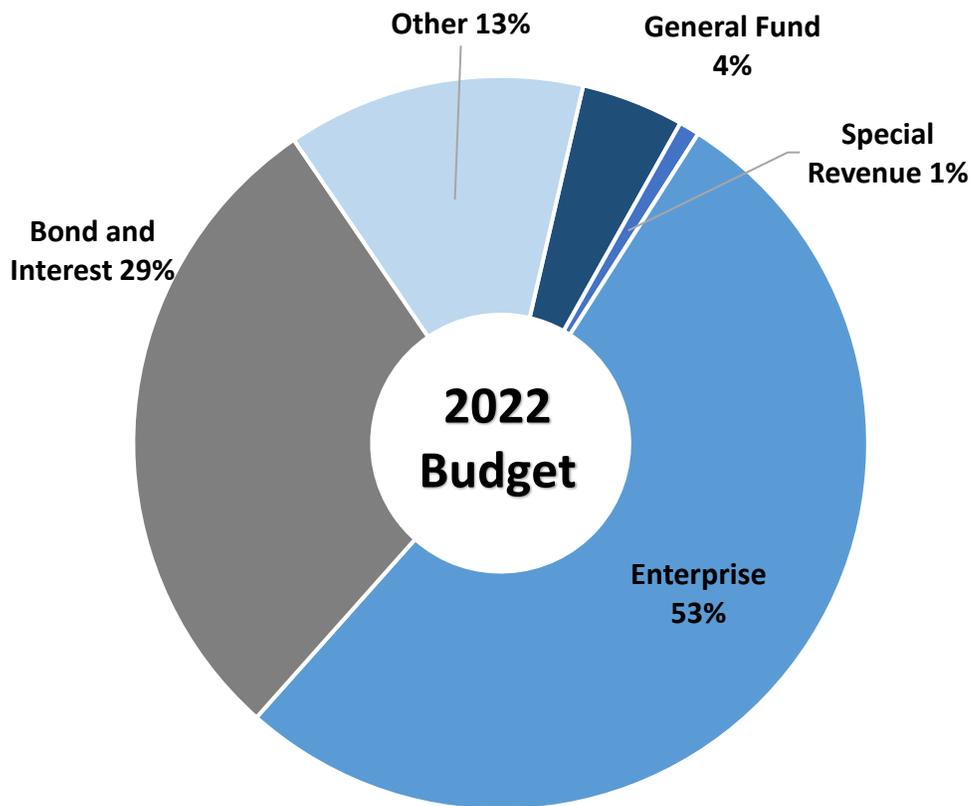
	<b>Projects</b>	<b>Equipment</b>	<b>Total</b>
Airport	50,000	51,842	101,842
Community Development	-	25,000	25,000
Fire	-	50,000	50,000
General Government	33,666	-	33,666
Parks & Recreation	200,000	527,204	727,204
<b>Totals</b>	<b>\$ 283,666</b>	<b>\$ 654,046</b>	<b>\$ 937,712</b>

# Capital Improvement Program

2022 PROGRAM TOTAL COST by Funding Source

**\$35,452,662**

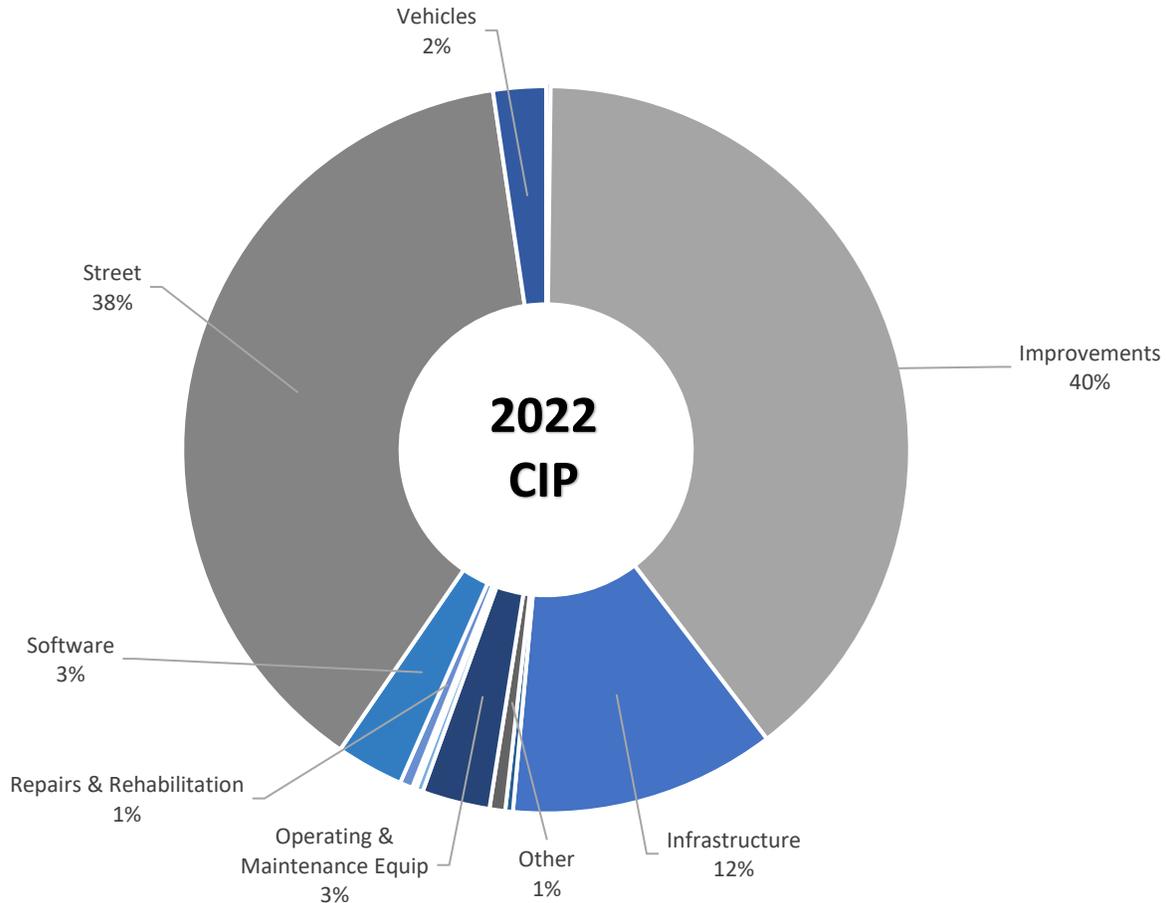
The City of Manhattan utilizes a Capital Improvement Program for the prioritization and scheduling of capital improvements which includes major pieces of equipment, construction and maintenance projects as well as studies and surveys for the next five fiscal years. Annually the plan is reviewed and reassessed based on priorities of the City and Community.



Fund Type		Total Expenditures
General Fund	\$	1,604,862
Special Revenue		319,000
Enterprise		18,623,800
Bond and Interest		10,250,000
Other		4,655,000
<b>TOTAL</b>	<b>\$</b>	<b>35,452,662</b>

# 2022 Capital Improvements Program

## Total Cost by Category



\*Categories less than 1% not represented in chart

Category	Total Expenditures
Buildings & Additions	\$ 70,000
Improvements	13,978,800
Infrastructure	4,195,000
Maintenance	120,000
Other	247,000
Operating & Maintenance Equip	1,070,862
Studies	110,000
Playground	65,000
Repairs & Rehabilitation	200,000
Software	1,065,000
Street	13,500,000
Vehicles	831,000
<b>TOTAL</b>	<b>\$ 35,452,662</b>

# 2022 Capital Improvements Program

## Total Project Cost by Category

Project #	Project Name	Cost
<b>Buildings &amp; Additions</b>		
AS016P	Animal Shelter: Training/Animal Behavior Center	40,000
CP405P	Sunrise Equipment Shed	30,000
		<b>70,000</b>
<b>Improvements</b>		
WA168P	Water Treatment Plant Slime Pit Improvements	3,463,800
WA224P	Replace High-Service Pump Station Access Doors	15,000
WW202P	WWTP Solids Treatment Improvements	10,000,000
WW207P	South Manhattan Avenue Sanitary Sewer Relocation	500,000
		<b>13,978,800</b>
<b>Infrastructure</b>		
SW053P	14th Street Interceptor	500,000
WA190P	Legore Lane Waterline Improvements	60,000
WA218P	South Manhattan Avenue Waterline Relocation	250,000
WA232P	Sunset Avenue Waterline Improvements	400,000
WA236E	Sunset Booster Pump Replacement	25,000
WA237E	Transfer Pump Station Isolation Valve Replacement	50,000
WW158P	Meadowbrook/Wreath Ave Sewer Improvements	2,850,000
WW218E	WWTP MLR Pump No 1 - Plug Valve Replacement	35,000
WW221P	WWTP Biosolids Line Erosion Repairs	25,000
		<b>4,195,000</b>
<b>Maintenance</b>		
RC041P	Pool Feature Maintenance, Repair & Replacement	50,000
RC046P	CiCo Waterpark: Paint Pool Surfaces	70,000
		<b>120,000</b>
<b>Other</b>		
AS018P	Animal Shelter: Exterior Kennel Doors	17,000
EN122P	Yellow Flashing Left Turn Arrows	150,000
HR0003P	Comprehensive Pay Study	80,000
		<b>247,000</b>
<b>Operating &amp; Maintenance Equipment</b>		
AP068E	Replace 1984 Ford 6610 Tractor Unit #107	77,862
AP080E	Purchase 1,000 Gallon Gasoline Tank	20,000
BM010E	City Hall: Replace 6 Heat Pumps	48,000
BM019E	City Hall: Replace Drinking Fountains	18,000
CP029E	Purchase Gooseneck Dump Trailer	15,000
CP034E	Replace #779 Tractor	45,000
CP137E	Replace #601 Brush Chipper	65,000
CP138E	Replace #605 Ford Loader Tractor	55,000
CP170E	Replace #707 Hustler Excel Mower	45,000
CP175E	Replace #772 Hustler Excel Mower	60,000
CP186E	Replace #713 John Deere UTV	30,000
CP210E	Replace Forestry Truck Mounted Spray Equipment	50,000

# 2022 Capital Improvements Program

## Total Project Cost by Category

Project #	Project Name	Cost
<b>Operating &amp; Maintenance Equipment</b>		
CP255E	Replace #769 Hustler Excel Mower	45,000
CP290E	Purchase Self Propelled Turf Sprayer	60,000
FR074E	Drone	36,000
IS058P	Server Host Replacement	51,000
WA189E	Purchase Leak Detection Equipment and Software	60,000
WA238E	Filter Backwash Water Control Valve Replacement	60,000
WA239E	Purchase Valve Exercising Equipment	20,000
WA242E	Purchase Large Water Meter Testing Equipment	25,000
WW197E	Sewer Maintenance Trailer Jet Machine Unit 537	60,000
WW209P	Eureka Valley SS Lift Station - Spare Pump	50,000
WW220E	WWTP SCADA Server Upgrade	75,000
		<b>1,070,862</b>
<b>Studies</b>		
CD025P	Seth Child - Anderson Redevelopment Plan	50,000
CP400P	Historic Buildings: Architectural Study	60,000
		<b>110,000</b>
<b>Playground</b>		
CP190P	Sojourner Truth: Playground Improvements	35,000
SZ047P	Sunset Zoo: Replace Playground Surface	30,000
		<b>65,000</b>
<b>Repairs &amp; Rehabilitation</b>		
AP081P	Control Tower Catwalk Repair	50,000
BM031P	City Hall: Repair Rieger Room/Restrooms	50,000
FR043P	Concrete Replacement	100,000
		<b>200,000</b>
<b>Software</b>		
FI0001E	ERP Replacement	1,000,000
IS050P	Renew Microsoft Server Licensing	50,000
WA208E	Purchase Utility Rate Analysis Software	15,000
		<b>1,065,000</b>
<b>Street</b>		
EN113P	N. Manhattan Streetscaping (NCC)	3,500,000
EN116P	Kimball/Denison (NCC)	10,000,000
		<b>13,500,000</b>

# 2022 Capital Improvements Program

## Total Project Cost by Category

Project #	Project Name	Cost
<b>Vehicles</b>		
AP047E	Replace 2000 Ford F-250 Truck, Unit #97, VRI 44.72	60,000
BM032E	New Pickup Truck - Building Tech	40,000
CD014E	Replace 2007 Ford Ranger, Unit #168, VRI 22.07	25,000
CP015E	Replace 1996 Pickup Truck, Unit #76, VRI 44.65	45,000
CP056E	Replace Ford F150 Pickup, Unit #771, VRI 34.72	45,000
CP132E	Replace Knuckleboom Truck, Unit #175, VRI 27.11	150,000
CP140E	Replace Ford 1 Ton Dump Truck, Unit #181, VRI 28.48	80,000
FR026E	Replace 2008 Ford Ranger, Unit #179, VRI 31.86	27,000
FR042E	Replace 2007 Chevy Impala, Unit #163, VRI 32.95	23,000
FR048E	Replace 2007 Chevy Suburban, Unit #167	68,000
FR049E	Primary Mover for Boats	75,000
RC012E	Replace 2001 F150 Pickup Truck, Unit #98, VRI 34.19	28,000
RC051E	Replace 2005 Ford E450 Bus, Unit #763, VRI 32.39	55,000
SZ012E	Replace 2008 Chevy Van, Unit #141, VRI 31.02	25,000
WW187E	Replace 3/4 Ton 2WD Truck, Unit #90	30,000
WW189E	Replace 2012 Ton 2WD Truck, Unit #55	55,000
		<b>831,000</b>
<b>TOTAL</b>		<b>35,452,662</b>

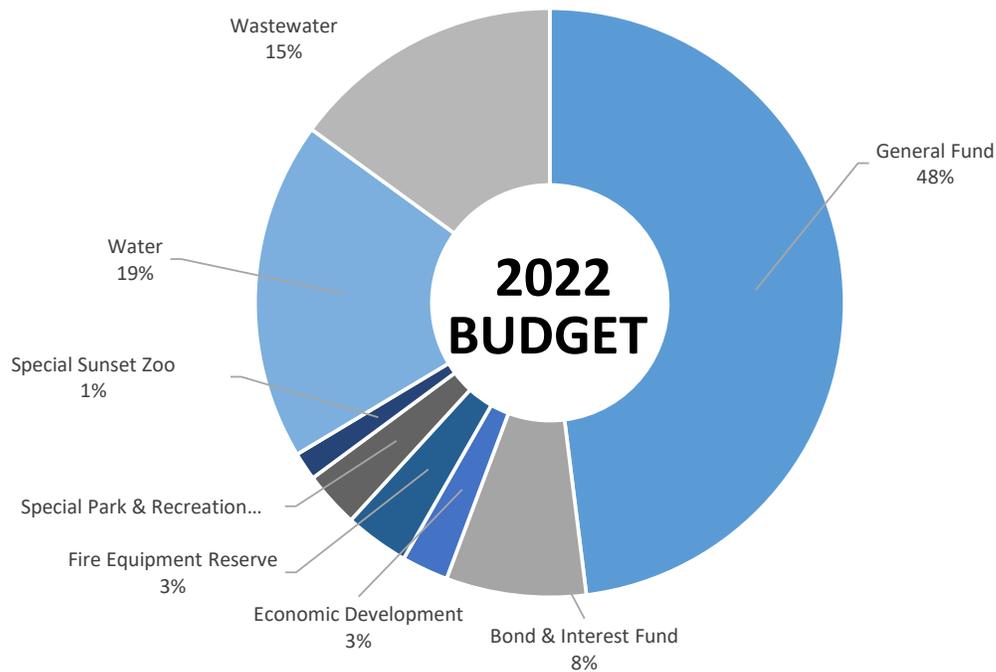
# 2022 Capital Improvements Program

## Budget Impact

### Funding Sources by Department

Fund/Departments	Fire	Airport	General Government	Park & Recreation	Public Works	Utilities	Other Requests	Totals
Animal Shelter Trust	-	-	-	40,000	-	-	-	\$ 40,000
General Fund	50,000	101,842	58,666	727,204	-	-	-	\$ 937,712
Bond & Interest Fund	-	-	-	-	150,000	-	-	\$ 150,000
Economic Development	-	-	50,000	-	-	-	-	\$ 50,000
Fire Equipment Reserve	69,029	-	-	-	-	-	-	\$ 69,029
Special Park & Recreation	-	-	-	60,000	-	-	-	\$ 60,000
Special Sunset Zoo	-	-	-	30,000	-	-	-	\$ 30,000
Water	-	-	33,667	-	-	330,000	-	\$ 363,667
Wastewater	-	-	33,667	-	-	258,858	-	\$ 292,525
<b>Budget Impact Total</b>	<b>\$ 119,029</b>	<b>\$ 101,842</b>	<b>\$ 176,000</b>	<b>\$ 857,204</b>	<b>\$ 150,000</b>	<b>\$ 588,858</b>	<b>\$ -</b>	<b>\$ 1,992,933</b>

### 2022 Capital Improvements Program Budget Impact by Funding Sources



# 2022 Capital Improvements Program

Department		Airport			
Division		Airport Operations			
Code	Type	Project Name	Funding Source	Cost	Budget Impact
AP047E	Replace Vehicle	Replace 2000 Ford F-250 Truck, Unit #97, VRI 44.72	General Fund (100%)	\$60,000	\$13,858
AP068E	Replace Equipment	Replace 1984 Ford 6610 Tractor, Unit #107	General Fund (100%)	\$77,862	\$17,984
AP080E	New Equipment	Purchase 1,000 Gallon Gasoline Tank	General Fund (100%)	\$20,000	\$20,000
AP081P	New Project	Control Tower Catwalk Repair	General Fund (100%)	\$50,000	\$50,000
<b>Total Funding</b>				<b>\$207,862</b>	<b>\$101,842</b>
Department		General Government			
Division		Community Development			
Code	Type	Project Name	Funding Source	Cost	Budget Impact
CD014E	Replace Vehicle	Replace 2007 Ford Ranger, Unit #168, VRI 22.07	General Fund (100%)	\$25,000	\$25,000
CD025P	Enhancement	Seth Child - Anderson Redevelopment Plan	Economic Development (100%)	\$50,000	\$50,000
<b>Total Funding</b>				<b>\$75,000</b>	<b>\$75,000</b>
Department		General Government			
Division		Information Systems			
Code	Type	Project Name	Funding Source	Cost	Budget Impact
IS050P	Ongoing Maintenance	Renew Microsoft Server Licensing	General Fund (33%), Water (34%), Wastewater Fund (33%)	\$50,000	\$50,000
IS058P	Replace Equipment	Server Host Replacement	General Fund (33%), Water (34%), Wastewater Fund (33%)	\$51,000	\$51,000
<b>Total Funding</b>				<b>\$101,000</b>	<b>\$101,000</b>
Department		Finance			
Division		Finance			
Code	Type	Project Name	Funding Source	Cost	Budget Impact
FI0001E	Replace Equipment	ERP Replacement	Other Sources	\$1,000,000	\$0
<b>Total Funding</b>				<b>\$1,000,000</b>	<b>\$0</b>

# 2022 Capital Improvements Program

Department		Fire			
Division		Operations			
Code	Type	Project Name	Funding Source	Cost	Budget Impact
FR043P	New Project	Concrete Replacement	Bond & Interest (100%)	\$100,000	\$0
FR048E	Replace Vehicle	Replace 2007 Chevy Suburban, Unit #167	Fire Equipment Reserve (100%)	\$68,000	\$15,706
FR049E	Replace Vehicle	Primary Mover for Boats	Fire Equipment Reserve (100%)	\$75,000	\$17,323
FR074E	New Equipment	Drone	Fire Equipment Reserve (100%)	\$36,000	\$36,000
<b>Total Funding</b>				<b>\$279,000</b>	<b>\$69,029</b>

Department		Fire			
Division		Technical Services			
Code	Type	Project Name	Funding Source	Cost	Budget Impact
FR026E	Replace Vehicle	Replace 2008 Ford Ranger, Unit #179, VRI 31.86	General Fund (100%)	\$27,000	\$27,000
FR042E	Replace Vehicle	Replace 2007 Chevy Impala, Unit #163, VRI 32.95	General Fund (100%)	\$23,000	\$23,000
<b>Total Funding</b>				<b>\$50,000</b>	<b>\$50,000</b>

Department		Human Resources			
Division		Human Resources			
Code	Type	Project Name	Funding Source	Cost	Budget Impact
HR0003P	Unassigned	Comprehensive Pay Study	Other Sources (100%)	\$80,000	\$80,000
<b>Total Funding</b>				<b>\$80,000</b>	<b>\$80,000</b>

Department		Parks & Recreation			
Division		Animal Shelter			
Code	Type	Project Name	Funding Source	Cost	Budget Impact
AS016P	New Project	Animal Shelter: Training/Animal Behavior Center	Animal Shelter Trust (100%)	\$40,000	\$40,000
AS018P	Replace Equipment	Animal Shelter: Exterior Kennel Doors	Animal Shelter Trust (100%)	\$17,000	\$17,000
<b>Total Funding</b>				<b>\$57,000</b>	<b>\$57,000</b>

Department		Parks & Recreation			
Division		Building Services			
Code	Type	Project Name	Funding Source	Cost	Budget Impact
BM010E	Replace Equipment	City Hall: Replace 6 Heat Pumps	General Fund (100%)	\$48,000	\$48,000
BM019E	Ongoing Maintenance	City Hall: Replace Drinking Fountains	General Fund (100%)	\$18,000	\$18,000
BM031P	New Project	City Hall: Repair Rieger Room/Restrooms	General Fund (100%)	\$50,000	\$50,000

# 2022 Capital Improvements Program

BM032E	New Vehicle	New Pickup Truck	General Fund (100%)	\$40,000	\$9,239	
				<b>Total Funding</b>	<b>\$156,000</b>	<b>\$125,239</b>
<b>Department</b>		<b>Parks &amp; Recreation</b>				
<b>Division</b>		<b>City Parks</b>				
<i>Code</i>	<i>Type</i>	<i>Project Name</i>	<i>Funding Source</i>	<i>Cost</i>	<i>Budget Impact</i>	
CP015E	Replace Vehicle	Replace 1996 Pickup Truck, Unit #76, VRI 44.65	General Fund (100%)	\$45,000	\$10,394	
CP029E	New Equipment	Purchase Gooseneck Dump Trailer	General Fund (100%)	\$15,000	\$15,000	
CP034E	Replace Equipment	Replace Tractor, Unit #779	General Fund (100%)	\$45,000	\$10,394	
CP056E	Replace Vehicle	Replace Ford F150 Pickup, Unit #771, VRI 34.72	General Fund (100%)	\$45,000	\$45,000	
CP132E	Replace Vehicle	Replace Knuckleboom Truck, Unit #175, VRI 27.11	General Fund (100%)	\$150,000	\$34,646	
CP137E	Replace Equipment	Replace Brush Chipper, Unit #601	General Fund (100%)	\$65,000	\$15,013	
CP138E	Replace Equipment	Replace Ford Loader Tractor, Unit #605	General Fund (100%)	\$55,000	\$12,704	
CP140E	Replace Vehicle	Replace Ford 1 Ton Dump Truck, Unit #181, VRI 28.48	General Fund (100%)	\$80,000	\$18,478	
CP170E	Replace Equipment	Replace Hustler Excel Mower, Unit #707	General Fund (100%)	\$45,000	\$45,000	
CP175E	Replace Equipment	Replace Hustler Excel Mower, Unit #772	General Fund (100%)	\$60,000	\$13,858	
CP186E	Replace Equipment	Replace John Deere UTV, Unit #713	General Fund (100%)	\$30,000	\$30,000	
CP210E	Replace Equipment	Replace Forestry Truck Mounted Spray Unit	General Fund (100%)	\$50,000	\$50,000	
CP255E	Replace Equipment	Replace Hustler Excel Mower, Unit #769	General Fund (100%)	\$45,000	\$45,000	
CP290E	New Equipment	Purchase Self Propelled Turf Sprayer	General Fund (100%)	\$60,000	\$60,000	
				<b>Equipment Funding</b>	<b>\$790,000</b>	<b>\$405,487</b>

# 2022 Capital Improvements Program

Department		Parks & Recreation			
Division		City Parks (Cont)			
CP190P	New Project	Sojourner Truth: Playground Improvements	Grants (100%)	\$35,000	\$0
CP400P	New Project	Historic Buildings: Architectural Study	Special Park & Recreation (100%)	\$60,000	\$60,000
CP405P	New Project	Sunrise Equipment Shed	General Fund (100%)	\$30,000	\$30,000
				<b>Project Funding</b>	<b>\$125,000</b>
				<b>Total Funding</b>	<b>\$90,000</b>
					<b>\$495,487</b>

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Department		Parks & Recreation			
Division		Recreation Administration			
Code	Type	Project Name	Funding Source	Cost	Budget Impact
RC012E	Replace Vehicle	Replace 2001 F150 Pickup Truck, Unit #98, VRI 34.19	General Fund (100%)	\$28,000	\$28,000
RC051E	Replace Equipment	Replace 2005 Ford E450 Bus, Unit #763, BRI 32.39	General Fund (100%)	\$55,000	\$12,704
				<b>Total Funding</b>	<b>\$83,000</b>
					<b>\$40,704</b>

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Department		Parks & Recreation			
Division		Sunset Zoo			
Code	Type	Project Name	Funding Source	Cost	Budget Impact
SZ012E	Replace Vehicle	Replace 2008 Chevy Van, Unit #141, VRI 31.02	General Fund (100%)	\$25,000	\$5,774
SZ047P	Ongoing Maintenance	Sunset Zoo: Replace Playground Surface	Special Sunset Zoo (100%)	\$30,000	\$30,000
				<b>Total Funding</b>	<b>\$55,000</b>
					<b>\$35,774</b>

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Department		Parks & Recreation			
Division		Waterparks			
RC041P	New Project	Pool Feature Maintenance: Repair & Replacement	General Fund (100%)	\$50,000	\$50,000
RC046P	Ongoing Maintenance	CiCo Waterpark: Paint Pool Surfaces	General Fund (100%)	\$70,000	\$70,000
				<b>Total Funding</b>	<b>\$120,000</b>
					<b>\$120,000</b>

# 2022 Capital Improvements Program

Department		Public Works			
Division		Engineering			
Code	Type	Project Name	Funding Source	Cost	Budget Impact
EN113P	New Equipment	N. Manhattan Streetscaping (NCC)	Other Sources (100%)	\$3,500,000	\$0
EN116P	New Project	Kimball/Denison (NCCO)	Bond & Interest (100%)	\$10,000,000	\$0
EN122P	Unassigned	Yellow Flashing Left Turn Arrows	Bond & Interest (100%)	\$150,000	\$150,000
<b>Total Funding</b>				<b>\$13,650,000</b>	<b>\$150,000</b>
Department		Public Works			
Division		Stormwater			
Code	Type	Project Name	Funding Source	Cost	Budget Impact
SW053P	New Project	14th Street Interceptor	Stormwater (100%)	\$500,000	\$0
<b>Total Funding</b>				<b>\$500,000</b>	<b>\$0</b>
Department		Wastewater			
Division		Administration			
Code	Type	Project Name	Funding Source	Cost	Budget Impact
WW207P	Unassigned	South Manhattan Avenue Sanitary Sewer Relocation	Wastewater (100%)	\$500,000	\$0
<b>Total Funding</b>				<b>\$500,000</b>	<b>\$0</b>
Department		Wastewater			
Division		Maintenance			
Code	Type	Project Name	Funding Source	Cost	Budget Impact
WW189E	Replace Vehicle	Replace 2012 1 Ton 4WD Truck, Unit #55	Wastewater (100%)	\$55,000	\$55,000
WW197E	Replace Equipment	Sewer Maintenance Trailer Jet Machine, Unit #537	Wastewater (100%)	\$60,000	\$13,858

# 2022 Capital Improvements Program

<i>Code</i>	<i>Type</i>	<i>Project Name</i>	<i>Funding Source</i>	<i>Cost</i>	<i>Budget Impact</i>
			<b>Equipment Funding</b>	<b>\$115,000</b>	<b>\$68,858</b>
WW158P	New Project	Meadowbrook/Wreath Ave Sewer Improvements	Wastewater (100%)	\$2,850,000	\$0
			<b>Project Funding</b>	<b>\$2,850,000</b>	<b>\$0</b>
			<b>Total Funding</b>	<b>\$2,965,000</b>	<b>\$68,858</b>
<b>Department</b>		<b>Wastewater</b>			
<b>Division</b>		<b>Treatment</b>			
<i>Code</i>	<i>Type</i>	<i>Project Name</i>	<i>Funding Source</i>	<i>Cost</i>	<i>Budget Impact</i>
WW187E	Replace Vehicle	Replace 3/4 Ton 2WD Truck, Unit #90	Wastewater (100%)	\$30,000	\$30,000
WW218E	Replace Equipment	WWTP MLR Pump No. 1 - Plug Valve Replacement	Wastewater (100%)	\$35,000	\$35,000
WW220E	Replace Equipment	WWTP SCADA Server Upgrade	Wastewater (100%)	\$75,000	\$75,000
			<b>Equipment Funding</b>	<b>\$140,000</b>	<b>\$140,000</b>
WW202P	New Project	WWTP Solids Treatment Improvements	Wastewater (100%)	\$10,000,000	\$0
WW209P	Unassigned	Eureka Valley SS Lift Station - Spare Pump	Wastewater (100%)	\$50,000	\$50,000
WW221P	New Project	WWTP Biosolids Line Erosion Repairs	Wastewater (100%)	\$25,000	\$0
			<b>Project Funding</b>	<b>\$10,075,000</b>	<b>\$50,000</b>
			<b>Total Funding</b>	<b>\$10,215,000</b>	<b>\$190,000</b>
<b>Department</b>		<b>Water</b>			
<b>Division</b>		<b>Administration</b>			
<i>Code</i>	<i>Type</i>	<i>Project Name</i>	<i>Funding Source</i>	<i>Cost</i>	<i>Budget Impact</i>
WA208E	Unassigned	Purchase Utility Rate Analysis Software	Water Fund (100%)	\$15,000	\$15,000
WA218P	Unassigned	South Manhattan Avenue Waterline Relocation	Water Fund (100%)	\$250,000	\$0
			<b>Total Funding</b>	<b>\$265,000</b>	<b>\$15,000</b>
<b>Department</b>		<b>Water</b>			
<b>Division</b>		<b>Distribution</b>			
<i>Code</i>	<i>Type</i>	<i>Project Name</i>	<i>Funding Source</i>	<i>Cost</i>	<i>Budget Impact</i>
WA189E	New Equipment	Purchase Leak Detection Equipment & Software	Water Fund (100%)	\$60,000	\$60,000
WA232P	New Project	Sunset Avenue Waterline Improvements	Water Fund (100%)	\$400,000	\$120,150

# 2022 Capital Improvements Program

			<b>Equipment Funding</b>	<b>\$460,000</b>	<b>\$180,150</b>
WA190P	New Project	Legore Lane Waterline Improvements	Water Fund (100%)	\$60,000	\$60,000
			<b>Project Funding</b>	<b>\$60,000</b>	<b>\$60,000</b>
			<b>Total Funding</b>	<b>\$520,000</b>	<b>\$240,150</b>
<b>Department</b>	<b>Water</b>				
<b>Division</b>	<b>Meter Services</b>				
<i>Code</i>	<i>Type</i>	<i>Project Name</i>	<i>Funding Source</i>	<i>Cost</i>	<i>Budget Impact</i>
WA242E	New Equipment	Purchase Large Water Meter Testing Equipment	Water Fund (100%)	\$25,000	\$25,000
			<b>Total Funding</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>Department</b>	<b>Water</b>				
<b>Division</b>	<b>Supply &amp; Treatment</b>				
<i>Code</i>	<i>Type</i>	<i>Project Name</i>	<i>Funding Source</i>	<i>Cost</i>	<i>Budget Impact</i>
WA236E	Replace Equipment	Sunset Booster Pump Replacement	Water Fund (100%)	\$25,000	\$25,000
WA237E	Replace Equipment	Transfer Pump Station Isolation Valve Replacement	Water Fund (100%)	\$50,000	\$50,000
WA238E	Replace Equipment	Filter Backwash Water Control Valve Replacement	Water Fund (100%)	\$60,000	\$60,000
WA239E	New Equipment	Purchase Valve Exercising Equipment	Water Fund (100%)	\$20,000	\$20,000
			<b>Equipment Funding</b>	<b>\$155,000</b>	<b>\$155,000</b>
WA168P	New Project	Water Treatment Plant Lime Sludge Pit Improvements	Water Fund (100%)	\$3,463,800	\$0
WA224P	Unassigned	Replace High-Service Pump Station Access Doors	Water Fund (100%)	\$15,000	\$15,000
			<b>Project Funding</b>	<b>\$3,478,800</b>	<b>\$15,000</b>
			<b>Total Funding</b>	<b>\$3,633,800</b>	<b>\$170,000</b>
<b>2022 TOTAL FUNDING</b>				<b>\$35,452,662</b>	<b>\$2,210,083</b>

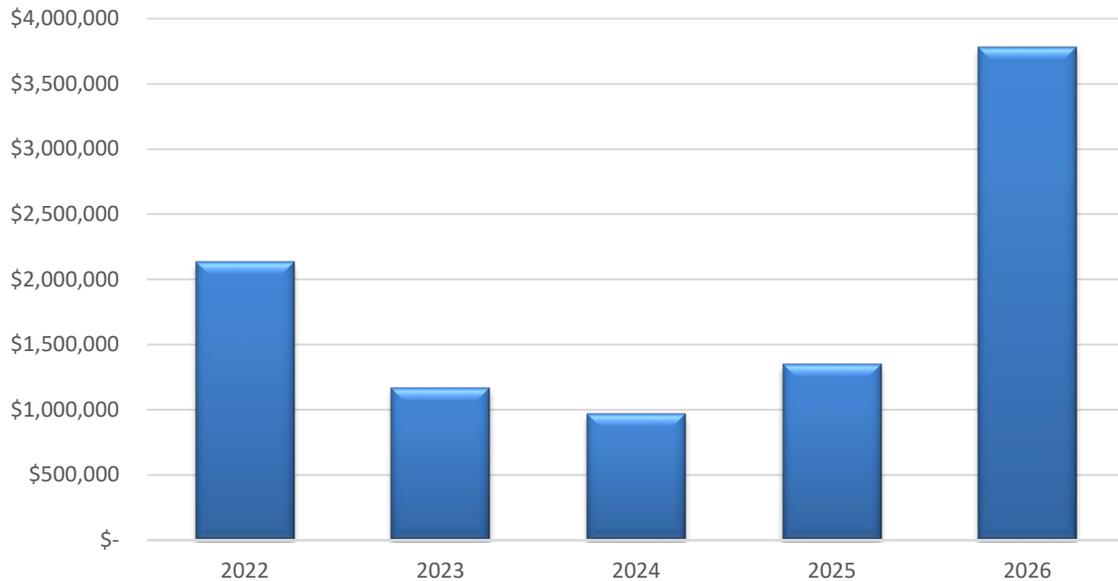
# 2022-2026 Capital Improvements Program

## Projected Budget Impact

by Revenue Source

Revenue Source	2022	2023	2024	2025	2026	Totals
General Fund	937,712	175,046	175,046	193,380	175,046	1,656,230
Other Special Revenue	50,000					50,000
Water	483,817	120,150	120,650	194,089	438,050	1,356,756
Wastewater	292,525	583,858	637,563	709,994	1,126,623	3,350,563
Stormwater	-	-	-	60,362	564,000	624,362
Fire Equipment Reserve	69,029	33,029	33,029	33,029	33,029	201,145
Animal Shelter Trust	57,000	250,000				307,000
Special Parks & Recreation	60,000					60,000
Special Sunset Zoo	30,000					30,000
Bond & Interest Fund	150,000			154,802	1,444,300	1,749,102
<b>CIP Revenue Sources</b>	<b>\$ 2,130,083</b>	<b>\$ 1,162,083</b>	<b>\$ 966,288</b>	<b>\$ 1,345,656</b>	<b>\$ 3,781,048</b>	<b>\$ 9,385,158</b>

### 2022-2026 Capital Improvements Program Budget Impact



# Impact of 2022 CIP on Future Operating Budgets

The City of Manhattan's operating budget is directly affected by its Capital Improvement Program. Many of the CIP projects will have additional ongoing costs that will affect available resources for future budgets. Projects that are debt financed may not have a budget impact in 2022 but will have ongoing debt service payments. Projects paid for with cash on a pay as you go basis will have a direct impact on the budget and may have ongoing annual operating costs as well. Types of annual costs include personnel, utilities, fuel, and yearly maintenance. Capital projects may also have a positive impact on the budget by creating new revenue streams, reducing electric and gas consumption, and automating City services.

The estimated annual cost for each project is based on a combination of historical data for similar assets and any additional information that may be unique to that project. The estimates were developed in conjunction with the Department responsible for the project or purchase. Replacement vehicles and equipment may be seen as budget neutral if the annual costs are expected to remain the same.

## 2022 CIP with Annual Operating Impacts

CIP Code	Project Name	2022	2023	2024	2025	2026	Total
<b>Animal Shelter Trust</b>							
AS016P	Animal Shelter: Training/Animal Behavior Center	40,000	250,000	-	-	-	\$ 290,000
<b>Bond &amp; Interest</b>							
EN116P	Kimball/Denison (NCC)	-	-	-	154,802	1,444,300	\$ 1,599,102
EN122P	Yellow Flashing Left Turn Arrows	150,000	-	-	-	-	\$ 150,000
FR043P	Concrete Replacement	-	27,500	31,400	30,800	25,250	\$ 114,950
<b>Economic Development</b>							
CD025P	Seth Child-Anderson Redevelopment	50,000	-	-	-	-	\$ 50,000
<b>Fire Equipment Reserve</b>							
FR048E	Replace 2007 Chevy Suburban, Unit #167	15,706	15,706	15,706	15,706	15,706	\$ 78,530
FR049E	Primary Mover for Boats	17,323	17,323	17,323	17,323	17,323	\$ 86,615
FR074E	Drone	36,000	-	-	-	-	\$ 36,000
<b>General Fund</b>							
AP047E	Replace 2000 Ford F-250 Truck, Unit #97, VRI 44.72	13,858	13,858	13,858	13,858	13,858	\$ 69,290
AP068E	Replace 1984 Ford 6610 Tractor, Unit #107	17,984	17,984	17,984	17,984	17,984	\$ 89,920
AP080E	Purchase 1,000 Gallon Gasoline Tank	20,000	-	-	-	-	\$ 20,000
AP081P	Control Tower Catwalk Repair	50,000	-	-	-	-	\$ 50,000
BM010E	City Hall: Replace 6 Heat Pumps	48,000	-	-	-	-	\$ 48,000
BM019E	City Hall: Replace Drinking Fountains	18,000	-	-	-	-	\$ 18,000
BM031P	City Hall: Repair Rieger Room/Restrooms	50,000	-	-	-	-	\$ 50,000

# Impact of 2022 CIP on Future Operating Budgets

<i>CIP Code</i>	<i>Project Name</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>	<i>2026</i>	<i>Total</i>
<b>General Fund</b>							
BM032E	New Pickup Truck - Building Tech	9,239	9,239	9,239	9,239	9,239	\$ 46,195
CD014E	Replace 2007 Ford Ranger, Unit #168, VRI 22.07	25,000	-	-	-	-	\$ 25,000
CP015E	Replace 1996 Pickup Truck, Unit #76, VRI 44.65	10,394	10,394	10,394	10,394	10,394	\$ 51,970
CP029E	Purchase Gooseneck Dump Trailer	15,000	-	-	-	-	\$ 15,000
CP034E	Replace Tractor, Unit #779	10,394	10,394	10,394	10,394	10,394	\$ 51,970
CP056E	Replace Ford F150 Pickup, Unit #771, VRI 34.72	45,000	-	-	-	-	\$ 45,000
CP132E	Replace Knuckleboom Truck, Unit #175, VRI 27.11	34,646	34,646	34,646	34,646	34,646	\$ 173,230
CP137E	Replace Brush Chipper, Unit #601	15,013	15,013	15,013	15,013	15,013	\$ 75,065
CP138E	Replace Ford Loader Tractor, Unit #605	12,704	12,704	12,704	12,704	12,704	\$ 63,520
CP140E	Replace Ford 1 Ton Dump Truck, Unit #181, VRI 28.48	18,478	18,478	18,478	18,478	18,478	\$ 92,390
CP170E	Replace Hustler Excel Mower, Unit #707	45,000	-	-	-	-	\$ 45,000
CP175E	Replace Hustler Excel Mower, Unit #772	13,858	13,858	13,858	13,858	13,858	\$ 69,290
CP186E	Replace John Deere UTV, Unit #713	30,000	-	-	-	-	\$ 30,000
CP210E	Replace Forestry Truck Mounted Spray Equipment	50,000	-	-	-	-	\$ 50,000
CP255E	Replace Hustler Excel Mower, Unit #769	45,000	-	-	-	-	\$ 45,000
CP290E	Purchase Self Propelled Turf Sprayer	60,000	-	-	-	-	\$ 60,000
CP405P	Sunrise Equipment Shed	30,000	-	-	-	-	\$ 30,000
FR026E	Replace 2008 Ford Ranger, Unit #179, VRI 31.86	27,000	-	-	-	-	\$ 27,000
FR042E	Replace 2007 Chevy Impala, Unit #163, VRI 32.95	23,000	-	-	-	-	\$ 23,000
IS050P	Renew Microsoft Server Licensing	16,666	-	-	18,334	-	\$ 35,000
IS058P	Server Host Replacement	17,000	-	-	-	-	\$ 17,000
RC012E	Replace 2001 F150 Pickup Truck, Unit #98, VRI 34.19	28,000	-	-	-	-	\$ 28,000
RC041P	Pool Feature Maintenance, Repair, and Replacement	50,000	-	-	-	-	\$ 50,000
RC046P	CiCo Waterpark: Paint Pool Surfaces	70,000	-	-	-	-	\$ 70,000
RC051E	Replace 2005 Ford E450 Bus, Unit #763, VRI 32.39	12,704	12,704	12,704	12,704	12,704	\$ 63,520
SZ012E	Replace 2008 Chevy Van, Unit #141, VRI 31.02	5,774	5,774	5,774	5,774	5,774	\$ 28,870

# Impact of 2022 CIP on Future Operating Budgets

## Other Sources

EN113P	N. Manhattan Streetscaping (NCC)	-	-	-	54,137	509,150	\$	<b>563,287</b>
FI0001E	ERP Replacement	-	-	-	30,998	293,950	\$	<b>324,948</b>
HR0003P	Comprehensive Pay Study	80,000	-	-	-	-	\$	<b>80,000</b>

<i>CIP Code</i>	<i>Project Name</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>	<i>2026</i>		<i>Total</i>
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## Special Parks & Recreation

CP400P	Historic Buildings: Architectural Study	60,000	-	-	-	-	\$	<b>60,000</b>
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## Special Sunset Zoo

SZ047P	Sunset Zoo: Replace Playground Surface	30,000	-	-	-	-	\$	<b>30,000</b>
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## Stormwater

SW053P	14th Street Interceptor	-	-	-	-	60,362	\$	<b>60,362</b>
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## Wastewater

IS050P	Renew Microsoft Server Licensing	16,667	-	-	18,333	-	\$	<b>35,000</b>
IS058P	Server Host Replacement	17,000	-	-	-	-	\$	<b>17,000</b>
WW158P	Meadowbrook/Wreath Ave Sewer Improvements	-	-	-	44,139	415,300	\$	<b>459,439</b>
WW187E	Replace 3/4 Ton 2WD Truck, Unit #90	30,000	-	-	-	-	\$	<b>30,000</b>
WW189E	Replace 2012 1 Ton 4WD Truck, Unit #55	55,000	-	-	-	-	\$	<b>55,000</b>
WW197E	Sewer Maintenance Trailer Jet Machine, Unit #537	13,858	13,858	13,858	13,858	13,858	\$	<b>69,290</b>
WW202P	WWTP Solids Treatment Improvements	-	570,000	574,280	573,430	572,515	\$	<b>2,290,225</b>
WW207P	South Manhattan Avenue Sanitary Sewer Relocation	-	-	-	7,734	73,450	\$	<b>81,184</b>
WW209P	Eureka Valley SS Lift Station - Spare Pump	50,000	-	-	-	-	\$	<b>50,000</b>
WW218E	WWTP MLR Pump No. 1 - Plug Valve Replacement	35,000	-	-	-	-	\$	<b>35,000</b>
WW220E	WWTP SCADA Server Upgrade	75,000	-	-	-	-	\$	<b>75,000</b>
WW221P	WWTP Biosolids Line Erosion Repairs	-	-	49,425	52,500	51,500	\$	<b>153,425</b>

# Impact of 2022 CIP on Future Operating Budgets

## Water

IS050P	Renew Microsoft Server Licensing	16,667	-	-	18,333	-	\$	35,000
IS058P	Server Host Replacement	17,000	-	-	-	-	\$	17,000
WA168P	Water Treatment Plant Lime Sludge Pit Improvements	-	-	-	53,571	287,800	\$	341,371
WA189E	Purchase Leak Detection Equipment & Software	60,000	-	-	-	-	\$	60,000
WA190P	Legore Lane Waterline Improvements	60,000	-	-	-	-	\$	60,000
WA208E	Purchase Utility Rate Analysis Software	15,000	-	-	-	-	\$	15,000
WA218P	South Manhattan Avenue Waterline Relocation	-	-	-	3,835	39,150	\$	42,985
WA224P	Replace High-Service Pump Station Access Doors	15,000	-	-	-	-	\$	15,000

CIP Code	Project Name	2021	2022	2023	2024	2025	Total
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## Water (Cont)

WA232P	Sunset Avenue Waterline Improvements	-	120,150	120,650	118,350	111,100	\$	470,250
WA236E	Sunset Booster Pump Replacement	25,000	-	-	-	-	\$	25,000
WA237E	Transfer Pumpt Station Isolation Valve Replacement	50,000	-	-	-	-	\$	50,000
WA238E	Filter Backwash Water Control Valve Replacement	60,000	-	-	-	-	\$	60,000
WA239E	Purchase Valve Exercising Equipment	20,000	-	-	-	-	\$	20,000
WA242E	Purchase Large Water Meter Testing Equipment	25,000	-	-	-	-	\$	25,000

<b>2021 CIP Total Annual Operating Impact</b>		<b>\$ 2,078,998</b>	<b>\$ 1,195,651</b>	<b>\$ 1,003,759</b>	<b>\$ 1,407,303</b>	<b>\$ 4,111,837</b>		<b>\$ 9,767,193</b>
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# 2022-2026 Capital Improvements Program

## Total Cost by Department

Equipment	2022	2023	2024	2025	2026	Total
Airport - Operations	157,862	-	-	-	-	157,862
Community Development	25,000	-	-	-	-	25,000
Finance	1,000,000	1,000,000	-	-	-	2,000,000
<b>Fire</b>						
<i>Operations</i>	179,000	-	-	-	-	179,000
<i>Technical Services</i>	50,000	-	-	-	-	50,000
<b>Parks &amp; Recreation</b>						-
<i>Building Services</i>	106,000	-	-	-	-	106,000
<i>City Parks</i>	790,000	-	-	-	-	790,000
<i>Recreation Administration</i>	83,000	-	-	-	-	83,000
<i>Sunset Zoo</i>	25,000	-	-	-	-	25,000
<b>Utilities</b>						-
<i>Water</i>	255,000	-	-	-	-	255,000
<i>Wastewater</i>	255,000	-	-	-	-	255,000
<b>Total Equipment</b>	<b>\$ 2,925,862</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,925,862</b>

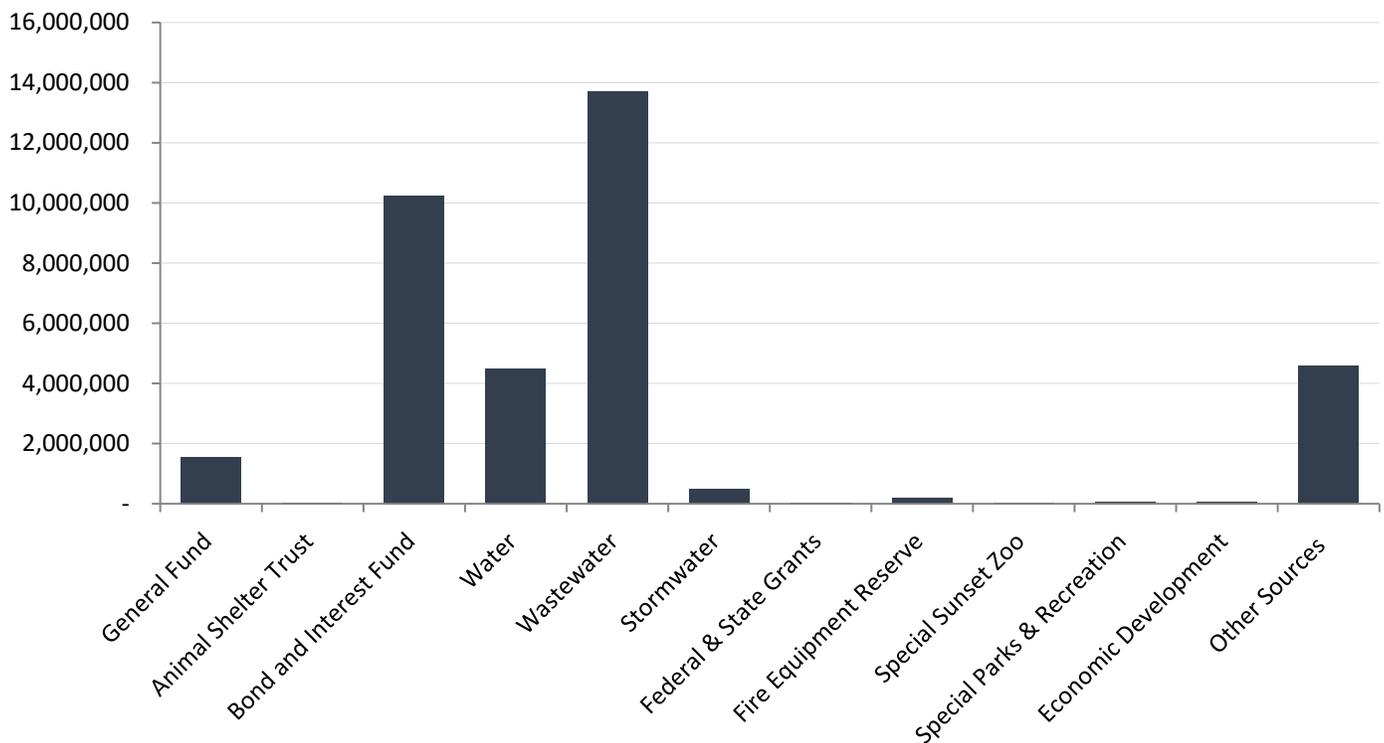
Projects	2022	2023	2024	2025	2026	Total
Airport - Operations	50,000	-	-	-	-	50,000
Community Development	50,000	-	-	-	-	50,000
General Government	181,000	-	-	55,000	-	236,000
Fire - Administration	100,000	-	-	-	-	-
<b>Parks &amp; Recreation</b>						-
<i>Animal Shelter</i>	57,000	250,000	-	-	-	307,000
<i>Building Services</i>	50,000	-	-	-	-	50,000
<i>City Parks</i>	125,000	-	-	-	-	125,000
<i>Sunset Zoo</i>	30,000	-	-	-	-	30,000
<i>Waterparks</i>	120,000	-	-	-	-	120,000
<b>Public Works</b>						-
<i>Engineering</i>	13,650,000	-	-	-	-	13,650,000
<b>Utilities</b>						-
<i>Water</i>	4,188,800	-	-	-	-	4,188,800
<i>Wastewater</i>	13,425,000	150,000	-	-	-	13,575,000
<i>Stormwater</i>	500,000	-	3,400,000	-	-	3,900,000
<b>Total Projects</b>	<b>\$ 32,526,800</b>	<b>\$ 400,000</b>	<b>\$ 3,400,000</b>	<b>\$ 55,000</b>	<b>\$ -</b>	<b>\$ 36,381,800</b>
<b>Total 2022-2026</b>	<b>\$ 35,452,662</b>	<b>\$ 1,400,000</b>	<b>\$ 3,400,000</b>	<b>\$ 55,000</b>	<b>\$ -</b>	<b>\$ 40,307,662</b>

# 2022-2026 Capital Improvements Program

## Total Cost by Revenue Source

	2022	2023	2024	2025	2026	Totals
General Fund	1,537,528	-	-	18,334	-	\$ 1,555,862
Animal Shelter Trust	40,000	250,000	-	-	-	\$ 290,000
Bond and Interest Fund	10,250,000	-	-	-	-	\$ 10,250,000
Water	4,477,467	-	-	18,333	-	\$ 4,495,800
Wastewater	13,713,667	150,000	-	18,333	-	\$ 13,882,000
Stormwater	500,000	-	3,400,000	-	-	\$ 3,900,000
Federal & State Grants	35,000	-	-	-	-	\$ 35,000
Fire Equipment Reserve	179,000	-	-	-	-	\$ 179,000
Special Sunset Zoo	30,000	-	-	-	-	\$ 30,000
Special Parks & Recreation	60,000	-	-	-	-	\$ 60,000
Economic Development	50,000	-	-	-	-	\$ 50,000
Other Sources	4,580,000	1,000,000	-	-	-	\$ 5,580,000
<b>2021-2025 CIP Total</b>	<b>\$ 35,452,662</b>	<b>\$ 1,400,000</b>	<b>\$ 3,400,000</b>	<b>\$ 55,000</b>	<b>\$ -</b>	<b>\$ 40,307,662</b>

## 2022 Capital Improvements Program Total Cost by Funding Source



# ADVISORY BOARDS

# City Advisory Boards and Committees

There are numerous advisory boards and committees, which assist the City Commission by providing recommendations on various policy issues. The City makes appointments to more than twenty advisory boards and committees. The Mayor, with the advice and consent of the City Commission, makes all appointments. Volunteer board and committee members provide a valuable service to the community by dedicating hundreds of hours each year.

On June 3, 1997, the City Commission passed a policy resolution outlining the standard procedures for the appointment and orientation of persons on the advisory boards, to establish attendance requirements and to implement a process for the Governing body to review advisory board by-laws.

There are a few committees, in addition to the ones listed below, to which the Commission makes appointments. This however are not “City” boards or committees and include the Joint Corrections Advisory Board, Riley County Park Board, Riley County Solid Waste Committee, etc.

## **Aggieville Business Improvement District Advisory Board**

**Purpose:** To monitor and oversee the provision of services within the Aggieville Business Improvement District by submitting a recommended program of services and proposed budget to the City Commission. In addition, the Board submits a proposed schedule of fees for assessment on the businesses in the District and may recommend consideration of changes to the district boundaries.

*Related budget information found on page 175.*

## **Airport Advisory Board**

**Purpose:** To recommend policies regarding the Manhattan Regional Airport to the City Commission. In addition, the Board prepares an annual written report to the City Commission, aids the City in developing community awareness of airport operations and aids and advises the City Commission and the Airport Director regarding planning, capital improvements and negotiation of major contracts.

*Related budget information found on pages 83-87.*

## **Arts & Humanities Advisory Board**

**Purpose:** To promote and support arts and humanities by providing an annual report and plan to the City Commission of opportunities including activities, programs, projects and collaborations. To annually review the CIP to make recommendations to incorporate arts and humanities elements into these projects. To develop guidelines related to selection and placement of public displays, performances, exhibitions and similar arts and humanities activities.

## **Bicycle Advisory Committee**

**Purpose:** To make recommendations to the City Commission consistent with the policies and objectives set forth in the Bicycle Master Plan. Plan, develop, promote, and coordinate community cycling activities. Review

proposals from individual associations or other institutions for joint programs and assist in effective coordination of such activities. Conduct fund raising for cycling activities and programs.

## **Board of Zoning Appeals**

**Purpose:** Set forth by Manhattan Zoning Ordinance, Article XIV, Administration, Part 3. To hear and decide on appeals subject to the procedures and standards set out in the Zoning Ordinance where it is alleged that there is an error in any order, requirement, decision or determination made by the Zoning Administrator. To hear and pass upon applications for variances from the regulations and restrictions imposed by the Zoning Ordinance subject to the procedures and standards for variances. To hear and decide upon applications for conditional use permits subject to the procedures and standards for conditional uses. To hear and decide if any legally non-conforming use shall be deemed to be a conditional use of the zoning district in which it is located and any related exceptions. To hear and decide upon applications for exceptions of the regulations subject to the procedures and standards for exceptions. To hear and decide all matters referred to it.

*Related budget information found on pages 154-156.*

## **Cemetery Board**

**Purpose:** To make recommendations to the City Commission regarding rules, regulations and improvements to the City’s cemeteries through the Parks and Recreation Advisory Board.

## **City Convention and Tourism Committee**

**Purpose:** To make recommendations to the City Commission and the Convention and Visitors’ Bureau regarding the programs and expenditures for promotion of conventions and tourism in the City of Manhattan. For the purpose of promoting conventions and tourism in the

City, the City of Manhattan levies a transient guest tax upon guests lodging at Manhattan hotels and motels.

*Related budget information found on page 200.*

#### **City University Projects Fund Committee**

Purpose: To review recommendations forwarded from the President of Kansas State University for projects and programs that are deemed to have a mutual benefit to both the City and the University. The Committee will make recommendations to the City Commission to budget the projects and programs in the City University Fund.

*Related budget information found on page 173-174.*

#### **Code Appeals Board**

Purpose: To provide for determination of the suitability of alternate materials and methods of construction or installation in order to provide for reasonable interpretations of the City's building, electrical, plumbing, sign, abatement of dangerous buildings, mechanical, and gas fitting codes.

*Related budget information found on pages 94-96.*

#### **Douglass Center Advisory Board**

Purpose: To make recommendations to the City Commission regarding the operation and annual budget for the operation of the Douglass Community Center. The Board advises the City Commission on the scope and content of programs to be initiated and staff at the Douglass Center. The Board also submits monthly and annual reports regarding operations.

*Related budget information found on pages 120-123.*

#### **Downtown Business Improvement District Advisory Board**

Purpose: To monitor and oversee the provision of services within the Downtown Business Improvement District. The Board submits a recommended program of services to be performed and provided and a proposed budget to the City Commission. In addition, the Board submits a proposed schedule of fees for assessment on the businesses in the District and may recommend consideration of changes to the district boundaries.

*Related budget information found on page 176.*

#### **Flint Hills Discovery Center Advisory Board**

Purpose: To make recommendations related to the operation of the Flint Hills Discovery Center, or the scope and content of programs and exhibits. To approve an annual report on all Flint Hills Discovery Center activities, programs, and operations developed by the director and submit to the City Commission.

*Related budget information found on page 146-149.*

#### **Historic Resources Board**

Purpose: To encourage the preservation, restoration and rehabilitation of historic properties within the City through the designation of Historic Sites, Structures, and Districts as per Ordinance No. 6065. The Board also advises the City Commission on matters related to historic preservation and issues Certificates of Appropriateness on locally designated historic properties.

#### **Housing Appeals Board**

Purpose: To protect existing structures in the jurisdiction of the Property Maintenance Code. The Board makes final determinations regarding requests from property owners for variances to the code.

#### **Housing Authority Board of Commissioners**

Purpose: To set the overall goals, objectives, planning, development, operation, and maintenance of the Public Housing and Section 8 programs in the City of Manhattan. To aid in formulating, developing, and updating the Housing Assistance Plan and Admissions and Continued Occupancy Policy. To encourage, assimilate, and coordinate citizen participation in the planning and development of the local Housing plan and program. To carry out other duties as delegated by the local Housing plan and other duties as mandated by the Department of Housing and Urban Development.

#### **Human Rights and Services Board**

Purpose: To administer and further the policies of the City Commission regarding civil rights. Duties of the Board are set forth in the City's ordinance on civil rights. These duties generally include addressing complaints alleging unlawful discrimination in employment, public accommodations and housing, and making recommendations to the City Commission regarding human rights and services policies, procedures, and programs which will help foster good will, cooperation and conciliation among the groups and elements of the population of the City of Manhattan.

#### **Library Board**

Purpose: To exercise statutory authority to employ a librarian, secure and maintain a suitable site and building for library service, adopt policy for operation, acquire materials and equipment to facilitate modern library service, receive and administer gifts, grants and other revenues, and make annual reports to the state and the municipal governing authority.

*Related budget information found on pages 183-184.*

**Manhattan Urban Area Planning Board**

Purpose: To provide for coordinated planning within a jurisdictional area called the Manhattan Urban Area, which includes the Manhattan City limits and the surrounding urbanizing areas, through an inter-local agreement between the Manhattan City Commission and the Riley County Commission. The focus is to develop, adopt, and update the Comprehensive Land Use Plan and other policy documents for the Board's jurisdictional area, and the formulation of Subdivision and Zoning Regulations for the area. The Board also reviews development applications and planning and zoning proposals and forwards recommendations to the City or County Commission for final action.

*Related budget information found on pages 154-156.*

**Municipal Audit Committee**

Purpose: To recommend to the City Commissioners an independent Certified Public Accounting firm for the annual audit. To meet with auditors during the annual audit to discuss the auditing process including examination of internal controls. To make recommendations regarding financial documents including annual audited financial statements, financial management policies, and management letters.

**Municipal Band Advisory Board**

Purpose: To make reports and recommendations to the City Commission on all matters referred to it and any other recommendations as the Board deems advisable regarding the operation of the Municipal Band.

**Parks and Recreation Advisory Board**

Purpose: To consider all major proposals and propositions for the construction, reconstruction, and improvement of public parks and recreation facilities including the acquisition of land for park purposes and major recreational equipment and facilities, the institution of new programs in the recreational system, and to make recommendations on these items to the City Commission.

*Related budget information found on pages 117-153, 189, 193-194.*

**Partner City Advisory Board**

Purpose: To recommend to the City Commission the policies and objectives for the overall sister cities program including selection of sister cities; develop, promote and coordinate sister city activities; develop goals and work plans regarding activities of the Board; review proposals from individual associations or other institutions for joint programs and assist in effective coordination of such activities; and conduct fund raising for sister city activities and programs when applicable.

**Riley County Law Enforcement Board**

Purpose: Set by Kansas Statute 19-4429. To be responsible for the enforcement of the law and provide police protection. To appoint and establish salary and compensation of a law enforcement director, law enforcement officers, and other personnel. To authorize and provide appointment for law enforcement officers and other personnel deemed necessary. To establish a job classification and merit system. To authorize the acquisition and disposition of equipment and supplies. To hear and affirm or revoke orders of the director providing for suspension or dismissal of law enforcement officers. To require the keeping of proper law enforcement records. To enter into contracts for receiving moneys from any private organization or agency for use by the agency and departments. To receive vehicles, equipment, and supplies from the County Sheriff's Department for use in law enforcement. To enter into contracts with any political or taxing subdivisions or cities within the county. To adopt rules and regulations necessary for the agency. To perform other such duties as may be provided by law.

*Related budget information found on page 201.*

**Social Services Advisory Board**

Purpose: To establish and recommend a framework which the City government may use to determine guidelines for providing funds to social services agencies, which serve the City and the amounts to be allocated to each of these agencies. To evaluate the social service needs of the City and what role the City should play in funding those needs, establish guidelines for determining whether or not a particular activity is a social service and whether City funds should be used to fund the activity, and make written reports to the governing body as requested. The Board also provides on-going review of all social services funded by the City to determine the effectiveness, quality of service, ongoing needs, and other matters the Board deems appropriate.

*Related budget information found on page 164-165.*

**Special Alcohol Funds Advisory Committee**

Purpose: To solicit proposals for the use of the funds in the City's Special Alcohol Fund. To evaluate the proposals to ensure conformance to community objectives and help secure the coordination of the programs and services dealing with the abuse of alcohol and drugs that may now or in the future be provided by existing or new public, nonprofit and private agencies. To evaluate the quality of the programs provided through the assistance of these funds.

*Related budget information found on page 191-192.*

# GLOSSARY

# Glossary

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**Accrual Basis of Accounting** - A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows.

**Ad Valorem Tax** - A tax levied on the assessed value of both real and personal property in proportion to the value of the property (also known as "property taxes").

**Agency Funds** - Consist of resources received and held by the governmental unit as an agent for others; for example, taxes collected and held by a municipality for a school district.

**Assessed Valuation** - The taxable value of any real or personal property. The taxable value of residential real estate is 11.5% of market value. The taxable value of commercial property is 25% of market value.

**Assets** - Resources owned by the city which have monetary value.

**Budget** - A financial plan for a specified period of time of the governmental operation that matches all planned revenues and expenditures with the services provided to the residents of the city.

**Balanced Budget** - A budget in which receipts equal outlays for a fiscal year.

**BID** - Acronym for Business Improvement District. Revenues for the business improvement districts are derived from fees paid by the businesses within the established districts. (See Aggieville Business Improvement District and Downtown Business Improvement District)

**Bond** - A written promise to pay a specified sum of money (face value) at a fixed time in the future (maturity), fixed rate of interest, and usually payable over a period of time.

**Budget Impact** - The financial impact of a project within the Capital Improvement Program to the current budget year. The budget impact may be less than the total Project Cost if the project is to be financed more than one year.

**Budget Law** - By state law cities may not spend more than was adopted by the governing body at a public hearing, unless that city amends the budget. To amend the budget, the governing body must publish a notice in the official newspaper, hold a public hearing, and approve another budget appropriation ordinance.

**Capital Outlays** - Expenditures which result in the acquisition of, or addition to, fixed assets such as buildings, building projects, equipment and land.

**Capital Projects Fund** - Accounts for the acquisition and construction of major capital assets not being financed by proprietary or fiduciary funds.

**Cash Balance** - Surplus money in any fund that is carried over into the next fiscal year. This calculation is determined by taking total estimated revenues less total estimated expenditures, which equals the cash balance or surplus. For budget purposes, the cash balance line item is treated as revenue in every fund.

**Cash Basis Law** - Each budgeted fund is treated as a separate operation or "business" referred to as fund accounting. Under state law, money cannot be spent from a fund if there is no cash balance in that fund, even if the fund has remaining budget authority. Also, except for bond issues, a governing body may not obligate funds to a future fiscal year.

**Cash Reserves** - The budgeted cash surplus at the end of the year. The actual amount carried over into the next year will be more or less, depending upon what happens to revenues and expenditures in the fund during the prior year.

**CDBG** - Acronym for Community Development Block Grant, which funds local community development activities such as affordable housing, anti-poverty programs, and infrastructure development.

**CIP** - Acronym for Capital Improvements Program. The CIP is the City's five-year plan for purchasing equipment, projects or public improvements. Each year the plan is updated and modified. The plan is a framework for action. Capital improvements generally are classified as projects or equipment over \$10,000, and are depreciated over time.

**Commodities** - Items of expenditure, which are consumed or show a material change in their physical condition. Examples include office supplies, repair parts and fuel.

**Contractual Services** - Costs of services provided by external entities.

**Debt Service Fund** - A fund established to finance and account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. (Also referred to as Bond and Interest Fund.)

**Delinquent Taxes** - Taxes remaining unpaid on and after the date to which a penalty for non-payment is attached. The unpaid balances continue to be delinquent until abated, paid or converted into tax liens.

**Depreciation** - Expiration of the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

**Enterprise Fund** - A fund established to finance and account for operations that are financed and operated in a manner similar to private business enterprises intended to cover the cost of providing services primarily through user charges. Examples of enterprise funds are water, wastewater and stormwater operations.

**Expendable Trust Funds** - A trust fund in which the fund balance can be expended for a purpose specified in the trust agreement.

**Expenditure** - An outlay of cash for the purposes of acquiring an asset or providing a service.

**Fee in Lieu of Taxes** - On occasion, the City issues Industrial Revenue Development Bonds to finance the construction of manufacturing, retail, or industrial buildings and the purchase of equipment. In some instances, the City exempts these firms from property taxes, and instead imposes a fixed fee in lieu of a property tax. This fee is paid to the County and the County Treasurer distributes this fee to taxing jurisdictions based on each taxing jurisdiction's tax levy rate. These fees are distributed to applicable funds according to the current tax levy rate.

In addition, the City's General Fund charges the Housing Authority, Water, and Sewer operations a fee in lieu of tax, since all real and personal property for the Housing Authority and these utility operations are not on the property tax rolls.

**Fiscal Year** - The City of Manhattan budget is on a calendar year basis, which runs from January 1 to December 31 of each year.

**Fixed Assets** - Assets of long-term character that are intended to continue to be held or used, such as land, buildings, furniture, and other equipment.

**Franchise Fees** - By local ordinance the City charges Westar Energy, Kansas Gas Service, AT&T, and Cox Communications a fee for the right to use city streets and rights-of-way for the placing and maintaining of equipment and property. The franchise fee for electric and gas 4% of gross revenues, 5% of gross revenues for cable television, and for AT&T the franchise fee is \$1.20 per line. In addition, the City charges the municipal water and sewage operations a franchise fee of 5% of gross revenues for the same privilege. Most franchise fees are placed in the General Fund. Some are placed in the City University Fund.

**Full Faith and Credit** - A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are usually referred to as general obligation bonds.

**Function** - A group of related activities aimed at accomplishing a major service or regulatory program for which the City is responsible. For example, public safety is a function.

**Fund** - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, (together with all related liabilities, obligations, reserves and equities) which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Balance** - The difference between an entity's assets and its liabilities. From a practical standpoint, for budget purposes, fund balance approximates cash.

**GAAP** - Acronym for Generally Accepted Accounting Principles.

**GASB 34** - Governmental Accounting Standards Board Statement No. 34 requires the reporting of infrastructure and the depreciation of capital assets within a governmental entity.

**Gasoline Tax** - Under state law, the gasoline tax is distributed quarterly to cities across the state on a per capita basis. This money is credited to the Special Street and Highway Fund. In addition each county is required by state law to send to cities within their geographical boundaries 10% of what they receive from the State of Kansas in gasoline taxes.

**General Fund** - The primary operating fund for any city available for any legal authorized purpose except those required to be accounted for in another fund.

**General Obligation Bonds** - Bonds that are used to finance public improvement projects authorized by the Governing Body, and are backed by the full faith and credit of the City. Typically, these bonds have a maturity of 10 to 20 years and are financed by special assessments, a property tax levy, or in some instances user fees. On occasion, State law will require a referendum to issue general obligation bonds, depending upon the nature of the project.

**G.O.** - Acronym for General Obligation Bonds.

**Governmental Type Fund** - Includes the general fund, special revenue funds, capital projects funds, and debt service funds.

**Highway Aid - Connecting Links** - Under State law, payments are received quarterly from the State of Kansas and deposited into the Special Street and Highway Fund. This money is used to maintain state road connecting links.

**Industrial Revenue Bonds** - Bonds issued by the City, of which the proceeds are used to construct facilities for private industrial concerns. Payments are made by the industrial concern to the City to service the bonds.

**Infrastructure** - Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable.

**Inter-Fund Transfers** - Any transfer of money from one budgeted fund to another. The City transfers money from the utility funds, for example, to the General Fund to reimburse the General Fund for administrative services. Inter-fund transfers are budgeted twice (as an expenditure and a revenue in each fund), resulting in an artificially high revenue and expenditure budget. However, inter-fund transfers must be budgeted to give the necessary budget authority to both funds that are affected.

**Internal Service Funds** - Used to account for services performed by one department to another on a cost-reimbursement basis.

**K.S.A.** - Acronym for Kansas Statutes Annotated.

**Liquor Taxes** - A state liquor tax of 10% on all alcohol sold within the city limits by a club, caterer, or drinking establishment. Each retailer collects the tax and remits the tax to the State. The State allocates 70% of the amount collected to cities and counties. The City receives quarterly payments from the State. Under State law one-third of the amount collected goes into the General Fund, one-third into the Special Parks and Recreation Fund, and one-third into the Special Alcohol Fund.

**Line Item** - Accounts within each division that further classifies the seven expenditure categories.

**M-FRO District** - Multi-Family Redevelopment Overlay District is designed to ensure that multiple-family infill development is functionally integrated into surrounding areas and compatible with the traditional character of the older neighborhoods of Manhattan.

**Market Value** - The appraised market price of real property. Market value is also called the "100% value" of property.

**Mill Rate** - The tax rate property owners pay on the assessed valuation of their property. A "mill" is \$1 of property taxes for each \$1,000 of assessed valuation. For example a homeowner having a \$5,000 assessed valuation on his/her home will pay \$5 in property taxes for each mill levied by the City, County, school district, and State.

**Modified Accrual Basis of Accounting** - A method of accounting that recognizes revenues in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

**Motor Vehicle Tax** - State law levies a tax upon every motor vehicle.

The county wide average mill rate is the total amount of general property taxes levied within the county divided by the total assessed valuation of property within the county.

The motor vehicle tax received by the City is credited to each property tax supported fund based on that fund's pro-rata share of the mill levy in the preceding budget year.

**Operational Expenditures** - Total expenses less budgeted cash reserves, debt service, capital outlays and transfers out. In general, they are the day-to-day expenses necessary for that division or department to function properly.

**Operational Revenues** - Total revenues of any fund less the cash balance from the previous year plus the transfers into a Fund from another budgeted fund.

**Outside Services** - Part of the General Fund. These expenditures are for programs or agencies, which are not considered city government operations. Often the Governing Body will contract separately with these agencies on an annual basis.

**Performance Measure** - A quantitative means of assessing the efficiency and effectiveness of services performed by departments and divisions.

**P&R** - Acronym for the Parks & Recreation Department.

**P.I.L.O.T. Fees** - See "Fee in Lieu of Taxes".

**Present Value** - The current value (present time) of a future sum or sums at a discounted rate.

**Project Cost** - The total estimated cost of a project at the time it was approved as part of the Capital Improvement Program. The total project cost may be financed over more than one year.

**Property Tax Levy** - The calculated ratio used to assess against real property in order to determine the amount of property tax dollars necessary to meet budgeted requirements. The formula used to determine this ratio is as follows:

$$\text{annual property tax levy} = \left[ \frac{\text{total property taxes required}}{\text{total assessed value}} \right] \text{times } 1000$$

**Proprietary Funds** - Include the Enterprise and Internal Service Funds. These funds are self-supporting, in that the user fees totally support all operational and capital costs.

**Reserve** - An account recording a portion of the fund equity that must be segregated for some future use and is not available for further appropriation or expenditure.

**Revenue Bonds** - Bonds that are used to finance public improvement projects authorized by the Governing Body, and are backed by revenues or user fees. For example, the City could issue water revenue bonds in which revenue from water bills will be pledged to pay off the bonds. Because revenue bonds are not backed by the full faith and credit of the City, namely a property tax levy, they are a riskier investment for a prospective buyer of these bonds. Consequently, the interest rate the City will pay is higher than a general obligation bond. Usually a referendum is not required to issue revenue bonds.

**Sales Tax** - The City levies a 1.45 % sales tax on items sold at retail. One-half percent of the revenue derived from this tax goes to the General Fund. Another half percent goes to the Sales Tax Fund, which is used to reduce property taxes. Of the remaining 0.45 %; 0.25 % is a Quality of Life sales tax, and the remaining 0.20 % is the street maintenance sales tax which goes to the Special Street Maintenance Fund. In addition, the City receives a portion of the sales tax levied by Riley County, which is also credited to the General Fund.

**Special Assessments** - "Specials" consist of revenues from property owners who benefit from certain public improvements such as water and sewage lines, sidewalks, streets, and storm sewers. Special assessments are not a "tax" but a "user fee." The assessments, however, are included on the property tax bill sent out by the County each November. "Specials" are usually paid by the property owner over a period of 10 to 20 years. The interest rate paid by developers or property owners is the same rate that the City is able to sell its general obligation bonds.

In many cities public improvements are not publicly financed. A developer is required to find private financing at conventional interest rates. These costs are attached to the price of the lots and homes sold by the developer.

Because the City of Manhattan issues tax exempt general obligation bonds to finance public improvements, developers and homeowners are able to secure lower interest rates. By publicly financing public improvements through the use of special assessment bonds, a government is able to help the construction industry keep the cost of housing down and stimulate the local economy.

**Special Revenue Fund** - A fund used to account for the proceeds of specific revenue sources that can only be spent for certain purposes.

**STAR Bonds** - The STAR (sales tax revenue) bond program provides Kansas municipalities the opportunity to issue bonds to finance the development of major commercial entertainment and tourism areas, and use sales tax revenue generated by the development to pay off the bonds.

**TNO District** - Traditional Neighborhood Overlay District addresses infill housing and neighborhood stability issues in the older neighborhoods of the community. It is tailored to address the unique site plan and building character issues found in these areas.

**Tax Increment Financing (TIF)** - Debt secured by an incremental tax earmarked for servicing the debt, such as a half-cent sales tax, or payable from taxes derived from incremental growth in the tax base that was financed by the tax increment

**Transient Guest Tax** - The City imposes a 5% tax on all hotel and motel rooms within the City limits. The Kansas Department of Revenue collects the tax and remits it to the City on a quarterly basis. The proceeds go into the Tourism and Convention Promotion Fund.

**U.S.D. 383** - Unified School District 383 is the public school district within the geographical area of the City of Manhattan.

**User Fees** - All fees charged by the City for the use of certain programs or facilities such as the zoo, recreation programs, permits, licenses, airport, etc.

**Zoo Admission Fees** - The City began a zoo admission fee in 1989. Income generated from the zoo admission fee is credited to the Special Sunset Zoo Fund and is used to finance special zoo improvements either on a pay-as-you-go basis or to pay principal and interest on zoo improvement bonds.

# SUPPLEMENTAL DETAIL SHEETS

# GENERAL FUND

# Administration Department

## General Government Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
401.11-01	Administrative-Full Time	406,807	450,915	436,112	450,500
401.12-01	Exempt-Full Time	164,988	187,350	144,799	282,000
401.12-02	Exempt-Part Time	30,000	31,203	32,000	32,000
401.13-01	Non-Exempt-Full Time	163,292	132,650	176,714	73,000
401.15-00	Salaries-Temporary	7,939	-	10,200	10,000
401.18-15	Clothing / Cell Allow	2,375	2,700	2,600	2,700
401.25-00	Benefits - Vehicle Allow	15,625	16,853	16,000	17,000
401.26-00	Benefits-Other	21,763	22,520	22,000	23,000
		<b>812,789</b>	<b>844,191</b>	<b>840,425</b>	<b>890,200</b>
<b>CONTRACTUAL SERVICES</b>					
401.35-00	Programs	618	524	2,000	2,000
401.36-10	New Hire Expense	690	-	-	-
401.45-05	Telecommunications	4,075	1,732	5,000	4,500
401.47-05	Legal Publications	1,025	2,395	2,600	2,500
401.48-05	Copy/Image/Scan	4,776	4,470	5,000	4,500
401.49-05	Dues & Memberships	9,749	10,310	10,000	11,000
401.49-10	Seminars & Conf. Regist.	6,767	3,991	11,000	11,000
401.49-41	Travel-Meals	1,145	517	2,000	2,000
401.49-42	Travel-Lodging	5,982	1,820	6,500	6,500
401.49-43	Travel-Airfare	3,418	1,210	4,000	4,000
401.49-44	Travel-Mileage	712	117	500	500
401.49-46	Travel-Misc	700	208	500	500
401.49-47	Prof. Dev/Commission	8,378	5,453	12,500	12,000
		<b>48,035</b>	<b>32,747</b>	<b>61,600</b>	<b>61,000</b>
<b>COMMODITIES</b>					
401.51-10	Office Supplies	1,067	1,714	1,100	1,500
401.52-05	Books	-	-	300	300
401.52-15	Subscriptions	1,196	865	650	700
401.53-05	Uniforms	183	-	750	750
401.54-00	Operating Supplies	103	-	-	-
401.54-40	Food	5,149	1,338	4,500	4,500
		<b>7,698</b>	<b>3,917</b>	<b>7,300</b>	<b>7,750</b>
<b>COMMODITIES - CIP</b>					
401.79-25	Office Equip (Inventory)	11,090	8,670	7,500	7,500
		<b>11,090</b>	<b>8,670</b>	<b>7,500</b>	<b>7,500</b>
<b>TOTAL EXPENDITURES</b>		<b>879,612</b>	<b>889,525</b>	<b>916,825</b>	<b>966,450</b>

# Administration Department

## Communications Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
401.12-01	Exempt-Full Time	-	-	114,003	120,279
401.13-01	Non-Exempt-Full Time	-	-	20,041	35,742
401.15-00	Salaries-Temporary	-	-	-	-
401.18-15	Clothing / Phone Allow	-	-	520	520
401.25-00	Benefits - Vehicle Allow	-	-	1,800	1,800
		-	-	<b>136,364</b>	<b>158,341</b>
<b>CONTRACTUAL SERVICES</b>					
401.31-00	Professional Services	-	-	-	15,000
401.43-80	Software Maint Agreements	-	-	30,681	38,649
401.46-05	Telecommunications	-	-	-	-
401.47-05	Legal Publications	-	-	-	-
401.47-20	Marketing/Public Relations	-	-	18,700	26,700
401.48-05	Copy/Image/Scan	-	-	-	-
401.48-10	Printing/Binding	-	-	11,000	12,000
401.49-05	Dues & Memberships	-	-	-	200
401.49-10	Seminars & Conf. Regist.	-	-	-	750
401.49-41	Travel-Meals	-	-	-	300
401.49-42	Travel-Lodging	-	-	-	500
401.49-43	Travel-Airfare	-	-	-	500
401.49-44	Travel-Mileage	-	-	-	200
		-	-	<b>60,381</b>	<b>94,799</b>
<b>COMMODITIES</b>					
401.51-10	Office Supplies	-	-	-	200
401.52-15	Subscriptions	-	-	5,310	5,110
401.53-05	Uniforms	-	-	150	225
		-	-	<b>5,460</b>	<b>5,535</b>
<b>COMMODITIES - CIP</b>					
401.79-25	Office Equip (Inventory)	-	-	-	4,000
		-	-	-	<b>4,000</b>
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>202,205</b>	<b>262,675</b>

# Finance Department

## Finance Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
402.11-01	Administrative-Full Time	140,603	149,316	125,500	132,600
402.12-01	Exempt-Full Time	270,062	332,348	562,700	615,500
402.13-01	Non-Exempt-Full Time	172,176	179,357	179,200	156,500
402.15-00	Salaries-Temporary	2,000	-	-	10,000
402.18.15	Cell Phone Allowance	-	41	-	300
402.25-00	Benefits - Vehicle Allow	3,161	2,302	3,000	3,000
		<b>588,002</b>	<b>663,364</b>	<b>870,400</b>	<b>917,900</b>
<b>CONTRACTUAL SERVICES</b>					
402.31-00	Professional Services	35,825	145,262	45,075	150,000
402.36-10	New Hire Expense	111	-	-	-
402.46-05	Telecommunications	2,302	-	2,500	-
402.48-05	Copy/Image/Scan	3,981	3,321	3,500	3,500
402.48-10	Printing/Binding	797	805	800	900
402.49-05	Dues & Memberships	1,195	895	1,300	3,700
402.49-10	Seminars & Conf. Reg.	1,525	-	5,000	5,000
402.49-20	Training	135	305	3,500	3,500
402.49-41	Travel-Meals	154	-	1,250	1,250
402.49-42	Travel-Lodging	1,011	-	4,000	4,000
402.49-43	Travel-Airfare	-	-	2,000	2,000
402.49-44	Travel-Mileage	189	-	1,200	1,200
		<b>47,225</b>	<b>150,588</b>	<b>70,125</b>	<b>175,050</b>
<b>COMMODITIES</b>					
402.51-10	Office Supplies	3,131	1,616	4,200	4,200
402.52-15	Subscriptions	299	452	300	500
402.54-40	Food	263	78	400	400
402.54-60	Computer Supplies	418	426	5,000	5,000
402.58-05	Motor Vehicle Supplies	1	-	-	-
402.58-15	Fuel & Lube	70	-	200	-
		<b>4,182</b>	<b>2,572</b>	<b>10,100</b>	<b>10,100</b>
<b>COMMODITIES - CIP</b>					
402.79-25	Office Equip (Inventory)	1,957	9,156	6,800	3,500
		<b>1,957</b>	<b>9,156</b>	<b>6,800</b>	<b>3,500</b>
<b>TOTAL EXPENDITURES</b>		<b>641,366</b>	<b>825,680</b>	<b>957,425</b>	<b>1,106,550</b>

# Administration Department

## Information Technology Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
404.12-01	Exempt-Full Time	75,258	90,996	79,500	72,000
404.13-01	Non-Exempt-Full Time	223,661	261,934	275,000	281,000
404.18-15	Cell Phone Allowance	260	270	260	270
		<b>299,179</b>	<b>353,200</b>	<b>354,760</b>	<b>353,270</b>
<b>CONTRACTUAL SERVICES</b>					
404.31-10	Computer Consulting	7,700	11,801	13,000	15,000
404.34-99	Other Services	-	-	1,500	1,500
404.43-25	Equip Maintenance	1,761	15,088	16,000	20,000
404.43-80	Software Maint Agrmts	5,504	21,826	22,000	89,000
404.46-05	Telecommunications	1,693	518	2,000	2,000
404.48-05	Copy / Image / Scan	907	886	1,000	1,000
404.49-05	Dues & Memberships	225	125	500	500
404.49-10	Seminar & Conf. Reg.	-	-	2,000	5,000
404.49-41	Travel-Meals	260	-	600	600
404.49-42	Travel-Lodging	-	-	1,000	1,000
404.49-43	Travel-Airfare	-	-	1,000	1,000
404.49-44	Travel-Mileage	-	-	350	350
		<b>18,050</b>	<b>50,244</b>	<b>60,950</b>	<b>136,950</b>
<b>COMMODITIES</b>					
404.51-10	Office Supplies	182	381	1,100	1,100
404.52-05	Books	-	-	-	-
404.52-15	Subscriptions	-	-	450	450
404.54-60	Computer Supplies	1,649	2,464	5,500	5,500
404.54-65	Computer Paper	-	-	3,000	3,000
404.58-15	Fuel & Lube	146	110	200	200
		<b>1,977</b>	<b>2,955</b>	<b>10,250</b>	<b>10,250</b>
<b>COMMODITIES - CIP</b>					
404.79-25	Office Equip (Inventory)	2,089	6,585	5,000	5,000
		<b>2,089</b>	<b>6,585</b>	<b>5,000</b>	<b>5,000</b>
<b>CAPITAL OUTLAY</b>					
404.73-25	Office Equip (Inventory)	19,435	17,196	30,000	63,666
404.74-00	Motor Vehicles	6,689	-	-	-
		<b>26,124</b>	<b>17,196</b>	<b>30,000</b>	<b>63,666</b>
<b>TOTAL EXPENDITURES</b>		<b>347,418</b>	<b>430,180</b>	<b>460,960</b>	<b>569,136</b>
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>879,612</b>	<b>889,525</b>	<b>916,825</b>	<b>1,535,586</b>

### 2022 Capital Improvement Projects and Equipment

404.73-25	IS050P	Renew Microsoft Server Licensing	16,666
404.73-25	IS058P	Server Host Replacement	17,000
<b>TOTAL CIP BUDGET IMPACT</b>			<b>33,666</b>

# Finance Department

## Customer Service Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
407.12-01	Exempt-Full Time	68,232	73,418	71,500	74,500
407.13.01	Non-Exempt-Full Time	100,315	125,186	109,200	112,500
407.15.00	Salaries-Temporary	-	684	-	-
407.15.02	Temporary-Part Time	-	119	-	-
		<b>168,546</b>	<b>199,406</b>	<b>180,700</b>	<b>187,000</b>
<b>CONTRACTUAL SERVICES</b>					
407.46-05	Telecommunications	2,385	439	2,500	2,000
407.47-20	Marketing / PR	-	-	100	100
407.48-05	Copy / Image / Scan	2,569	2,293	3,500	2,500
		<b>4,954</b>	<b>2,732</b>	<b>6,100</b>	<b>4,600</b>
<b>COMMODITIES</b>					
407.51-10	Office Supplies	1,284	2,897	2,500	2,500
407.54-00	Operating Supplies	-	75	500	500
		<b>1,284</b>	<b>2,972</b>	<b>3,000</b>	<b>3,000</b>
<b>COMMODITIES - CIP</b>					
407.79-25	Office Equip (Inventory)	2,422	2,781	2,500	2,500
		<b>2,422</b>	<b>2,781</b>	<b>2,500</b>	<b>2,500</b>
<b>TOTAL EXPENDITURES</b>		<b>177,207</b>	<b>207,891</b>	<b>192,300</b>	<b>197,100</b>
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>1,165,991</b>	<b>1,463,751</b>	<b>1,610,685</b>	<b>1,303,650</b>

# Airport Department Administration Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
410.11-01	Administrative-Full Time	102,431	110,256	107,000	111,500
410.12-01	Exempt-Full Time	50,710	54,618	53,600	56,000
410.13-01	Non-Exempt-Full Time	25,663	33,296	32,500	34,000
410.18-15	Cell Phone Allowance	650	675	650	675
410.25-00	Benefits-Vehicle Allow	4,120	4,279	4,200	4,300
		<b>183,574</b>	<b>203,124</b>	<b>197,950</b>	<b>206,475</b>
<b>CONTRACTUAL SERVICES</b>					
410.31-00	Professional Services	14,178	19,543	20,000	20,000
410.32-10	Network Services	4,655	4,939	5,055	5,055
410.43-26	Copy Machine	69	-	-	-
410.43-80	Software Maintenance	1,958	-	2,500	1,000
410.46-05	Telecommunications	3,263	1,206	5,500	4,500
410.46-10	Postage	96	288	150	300
410.47-05	Legal Publications	48	-	100	100
410.47-20	Marketing/PR	56,736	49,977	65,000	65,000
410.48-05	Copy / Image / Scan	4,577	4,466	4,300	4,500
410.48-10	Printing/Binding	-	-	50	-
410.49-05	Dues & Memberships	1,930	1,845	3,000	3,000
410.49-10	Seminar & Conf. Reg.	1,769	2,990	3,000	3,000
410.49-20	Training	-	-	1,000	1,000
410.49-41	Travel-Meals	259	38	250	250
410.49-42	Travel-Lodging	4,024	858	4,500	4,500
410.49-43	Travel-Airfare	2,225	62	3,000	3,000
410.49-44	Travel-Mileage	162	26	300	300
		<b>95,949</b>	<b>86,238</b>	<b>117,705</b>	<b>115,505</b>
<b>COMMODITIES</b>					
410.51-10	Office Supplies	887	771	1,000	1,000
410.51-15	Paper Supplies	65	90	200	200
410.52-15	Subscriptions	248	233	300	300
410.53-05	Uniforms	86	41	250	250
410.54-00	Operating Supplies	234	-	200	200
410.54-40	Food	1,361	884	500	500
		<b>2,881</b>	<b>2,019</b>	<b>2,450</b>	<b>2,450</b>
<b>COMMODITIES - CIP</b>					
410.79-25	Office Equip (Inventory)	832	625	1,500	1,500
		<b>832</b>	<b>625</b>	<b>1,500</b>	<b>1,500</b>
<b>TOTAL EXPENDITURES</b>		<b>283,236</b>	<b>292,006</b>	<b>319,605</b>	<b>325,930</b>

# Airport Department Operations Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
411.12-01	Exempt-Full Time	74,648	80,366	78,200	81,500
411.13-01	Non-Exempt-Full Time	523,506	529,345	538,300	590,000
411.18-15	Cell Phone Allowance	4,828	3,840	3,770	4,000
411.18-16	Clothing Allow	2,844	3,072	3,500	3,200
411.25-00	Benefits-Vehicle Allow	2,400	2,492	2,400	2,600
		<b>608,226</b>	<b>619,115</b>	<b>626,170</b>	<b>681,300</b>
<b>CONTRACTUAL SERVICES</b>					
411.33-20	Airport Tower Contract	5,402	7,980	6,000	10,000
411.34-35	Other / Background Checks	5,000	-	5,000	1,000
411.34.60	Credit Card Processing Fee	-	154	-	14,100
411.41-05	Trash Service	5,293	6,336	5,400	6,300
411.41-10	Gas & Electricity	196,918	172,924	200,000	200,000
411.43-20	Building Maintenance	48,650	32,051	55,000	40,000
411.43-25	Equipment Maintenance	3,009	1,549	5,000	17,900
411.43-40	Parking / Walkways / Signs	4,454	-	2,500	20,000
411.43-42	Airfield Light Supplies	15,292	7,037	12,500	12,500
411.43-43	Security	58,719	29,645	70,000	70,000
411.43-80	Software Maint Agreements	16,542	13,600	17,000	13,500
411.44-10	Equipment & Vehicle Rent	2,906	-	2,500	2,500
411.46-05	Telecommunications	5,996	6,873	6,600	7,000
411.49-05	Dues & Memberships	275	275	275	275
411.49-10	Seminars & Conf. Reg.	275	-	500	500
411.49-20	Training	2,095	-	3,750	3,750
411.49-41	Travel-Meals	42	-	600	600
411.49-42	Travel-Lodging	764	-	3,000	3,000
411.49-43	Travel-Airfare	625	-	2,250	2,250
411.49-44	Travel-Mileage	75	-	150	150
		<b>372,332</b>	<b>278,424</b>	<b>398,025</b>	<b>425,325</b>
<b>COMMODITIES</b>					
411.51-10	Office Supplies	627	54	300	300
411.52-15	Subscriptions	323	323	400	400
411.53-05	Uniforms	3,615	2,683	4,000	4,000
411.54-00	Operating Supplies	2,792	2,503	3,000	3,000
411.54-10	Chemicals	-	2,748	-	3,000
411.54-15	Snow & Ice Control Supply	61,937	45,715	50,000	50,000
411.54-24	Wildlife Control	281	24	1,000	1,000
411.54-35	First Aid	346	-	300	100
411.54-70	Sign Materials	268	-	500	500
411.55-07	Road Material-Other	17,029	9,276	13,500	13,500
411.56-05	Building Material	16,419	8,259	15,000	15,000

# Airport Department Operations Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>COMMODITIES (Cont.)</b>					
411.56-10	Janitorial Supplies	15,293	19,123	20,000	22,000
411.56-15	Maintenance Supplies	5,105	5,408	5,000	5,500
411.58-05	Motor Vehicle Supplies	1,708	13,211	17,000	15,000
411.58-15	Fuel & Lube	15,141	10,918	17,000	15,000
		<b>140,884</b>	<b>120,245</b>	<b>147,000</b>	<b>148,300</b>
<b>OTHER CHARGES</b>					
411.65.30	Property Taxes	-	9,295	-	9,595
411.65-65	Permit Fees	60	60	60	60
		<b>60</b>	<b>9,355</b>	<b>60</b>	<b>9,655</b>
<b>CAPITAL OUTLAY</b>					
411.75-35	Machinery & Equip (Maint)	21,258	9,956	2,000	60,000
		<b>21,258</b>	<b>9,956</b>	<b>2,000</b>	<b>60,000</b>
<b>COMMODITIES - CIP</b>					
411.79-10	Operating Equip (Inventory)	10,784	5,542	6,200	39,500
411.79-25	Office Equip (Inventory)	2,053	2,668	1,500	1,500
		<b>12,837</b>	<b>8,210</b>	<b>7,700</b>	<b>41,000</b>
<b>DEBT SERVICE</b>					
411.85.00	Lease Purchase	-	19,150	-	-
411.85-01	Lease Purchase / Principal	17,533	7,316	21,266	38,739
411.85-02	Lease Purchase / Interest	765	379	1,539	8,213
		<b>18,298</b>	<b>26,845</b>	<b>22,805</b>	<b>46,952</b>
<b>TOTAL EXPENDITURES</b>		<b>1,173,895</b>	<b>1,072,150</b>	<b>1,203,760</b>	<b>1,412,532</b>
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>1,457,131</b>	<b>1,364,156</b>	<b>1,523,365</b>	<b>1,738,462</b>
<b>2022 Capital Improvement Projects and Equipment</b>					
411.79-10	AP080E	Purchase 1,000 Gallon Gasoline Tank			20,000
411.75-35	AP081P	Control Tower Catwalk Repair			50,000
411.85-00	AP047E	Replace 2000 Ford F-250 Truck, Unit #97			13,858
411.85-00	AP068E	Replace 1984 Ford 6610 Tractor, Unit #107			17,984
<b>TOTAL CIP BUDGET IMPACT</b>					<b>101,842</b>
<b>2022 Lease Purchase Payments</b>					
411.85-00	AP047E	Replace 2000 Ford F-250 Truck, Unit #97 (1 out of 5 payments)			13,858
411.85-00	AP068E	Replace 1984 Ford 6610 Tractor, Unit #107 (1 out 5 payments)			17,984
411.85-00	AP069E	Replace 2001 Batts De-Icer, Unit #120 (2 out of 5 payments)			9,069
411.85-00	AP078E	Airfield Lighting Control System (2 out of 5 payments)			6,041
<b>TOTAL LEASE PURCHASE IMPACT</b>					<b>46,952</b>

# Fire Department Administration Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
421.11-01	Administrative-Full Time	106,085	114,132	110,400	115,000
421.12-01	Exempt-Full Time	102,396	110,221	106,700	111,000
421.13-01	Non-Exempt-Full Time	120,729	130,371	127,000	134,000
421.18-15	Cell Phone Allowance	1,560	1,620	1,560	1,650
421.18-16	Clothing Allowance	388	388	750	500
421.25-00	Benefits-Vehicle Allow	6,000	6,231	7,200	7,200
		<b>337,158</b>	<b>362,963</b>	<b>353,610</b>	<b>369,350</b>
<b>CONTRACTUAL SERVICES</b>					
421.31-00	Professional Services	19,056	23,414	20,000	22,000
421.31-50	Medical Exam	1,192	588	1,000	1,200
421.36-20	Pre-Employ Medical Test	5,551	-	5,500	5,500
421.41-10	Gas & Electricity	81,730	76,397	100,000	95,000
421.43-26	Copy Machine	1,043	458	1,100	1,100
421.43-43	Security	16,009	26,870	24,000	28,000
421.43-80	Software Maint Agrmts	27,633	31,540	28,000	39,000
421.46-05	Telecommunications	26,119	26,739	32,000	30,000
421.46-15	Freight	498	576	750	750
421.48-05	Copy/Image/Scan	4,627	4,866	4,900	4,900
421.48-10	Printing/Binding	129	-	500	200
421.49-05	Dues & Memberships	1,277	1,149	1,200	1,300
421.49-10	Seminars & Conf. Reg.	-	-	1,500	1,500
421.49-20	Training	-	80	600	500
421.49-41	Travel-Meals	56	-	600	500
421.49-42	Travel-Lodging	987	-	1,500	1,400
421.49-43	Travel-Airfare	-	-	150	150
421.49-44	Travel-Mileage	4	17	125	50
		<b>185,911</b>	<b>192,694</b>	<b>223,425</b>	<b>233,050</b>
<b>COMMODITIES</b>					
421.51-10	Office Supplies	1,354	1,059	3,200	3,000
421.51-15	Paper Supplies	2,244	703	1,800	1,800
421.52-05	Books	-	40	400	300
421.52-15	Subscriptions	429	334	625	500
421.53-05	Uniforms	853	1,264	1,000	1,400
421.53-15	Safety Clothing	-	972	100	400
421.54-40	Food	1,309	514	2,000	2,000
421.54-45	Kitchen & Bunkroom	452	86	250	300
421.54-60	Computer Supplies	4,998	5,108	4,400	5,000
		<b>11,639</b>	<b>10,080</b>	<b>13,775</b>	<b>14,700</b>

# Fire Department Administration Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>COMMODITIES - CIP</b>					
421.79-10	Operating Equipment	-	121	3,000	4,000
421.79-20	Computer Hard/Soft (Inv)	14,995	5,913	17,000	16,000
421.79-25	Office Equipment (Inv)	4,648	29,219	4,500	5,500
		<b>19,643</b>	<b>35,253</b>	<b>24,500</b>	<b>25,500</b>
<b>DEBT SERVICE</b>					
421.85-01	Lease Purchase / Principal	11,521	11,458	11,025	11,339
421.85-02	Lease Purchase / Interest	1,957	537	970	656
		<b>13,478</b>	<b>11,995</b>	<b>11,995</b>	<b>11,995</b>
<b>TOTAL EXPENDITURES</b>		<b>567,829</b>	<b>612,985</b>	<b>627,305</b>	<b>654,595</b>

# Fire Department Operation Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
422.12-01	Exempt-Full Time	520,301	566,536	546,800	567,000
422.13-01	Non-Exempt-Full Time	4,136,300	4,663,526	4,771,200	4,826,289
422.15-00	Salaries-Temporary	116,146	78,028	128,040	132,720
422.18-15	Cell Phone Allowance	3,905	3,930	3,770	4,000
422.18-16	Clothing Allowance	12,988	10,950	15,000	15,000
		<b>4,789,640</b>	<b>5,322,970</b>	<b>5,464,810</b>	<b>5,545,009</b>
<b>CONTRACTUAL SERVICES</b>					
422.31-00	Professional Services	7,140	15,952	4,000	7,500
422.31-50	Medical Exam	27,116	32,229	31,000	31,000
422.31-55	Equipment Testing	8,571	2,305	7,000	7,000
422.33-70	Veterinary Services	265	397	500	500
422.34-30	HVAC System	15,811	29,851	17,000	17,000
422.34-40	Electrical System	-	-	1,000	1,500
422.41-05	Trash Service	3,995	3,827	4,000	4,000
422.42-05	Janitorial Services	6,232	-	1,500	1,000
422.42-10	Ground Maintenance	-	-	7,500	10,000
422.43-20	Building Maintenance	39,140	33,675	22,000	25,000
422.43-25	Equip Maintenance	31,698	16,987	26,500	26,500
422.44-10	Equip & Vehicle Rent	65	-	100	100
422.46-15	Freight	84	77	100	100
422.48-10	Printing/Binding	152	380	200	200
422.49-05	Dues & Memberships	816	996	1,300	1,300
422.49-10	Seminars & Conf. Reg.	4,732	431	9,000	10,000
422.49-20	Training	17,601	17,531	19,000	21,000
422.49-25	In-House Training	5,471	1,358	6,000	6,000
422.49-41	Travel-Meals	3,494	843	5,500	5,500
422.49-42	Travel-Lodging	5,628	3,626	6,000	6,000
422.49-43	Travel-Airfare	90	-	1,100	1,100
422.49-44	Travel-Mileage	1,130	792	1,000	1,000
		<b>179,231</b>	<b>161,257</b>	<b>171,300</b>	<b>183,300</b>
<b>COMMODITIES</b>					
422.52-05	Books	2,040	90	4,000	3,000
422.53-05	Uniforms	35,293	17,176	26,000	26,000
422.53-15	Safety Clothing	48,589	41,122	46,000	46,000
422.54-00	Operating Supplies	9,548	14,562	9,500	10,000
422.54-05	Agricultural Supplies	234	114	200	200
422.54-10	Chemicals	3,359	4,056	5,000	5,000
422.54-15	Snow & Ice Supply	850	40	800	800

# Fire Department Operation Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>COMMODITIES (Cont.)</b>					
422.54-35	First Aid	2,917	7,528	3,000	3,000
422.54-40	Food	2,899	1,698	4,500	4,500
422.54-45	Kitchen & Bunkroom	7,930	4,479	8,500	8,500
422.54-60	Computer Supplies	175	-	-	-
422.56-05	Building Material	85	7,562	7,500	8,000
422.56-10	Janitorial Supplies	10,237	12,889	13,000	13,000
422.56-15	Maintenance Supplies	7,120	11,619	12,000	12,000
422.56-17	Electrical Supplies	1,714	1,982	2,000	2,000
422.58-05	Motor Vehicle Supplies	106,734	89,701	60,000	64,000
422.58-15	Fuel & Lube	45,483	30,832	43,000	40,000
		<b>285,207</b>	<b>245,450</b>	<b>245,000</b>	<b>246,000</b>
<b>COMMODITIES - CIP</b>					
422.79-10	Operating Equipment	49,636	43,034	28,000	29,000
422.79-25	Office Equip (Inv)	2,406	3,409	5,000	5,000
		<b>52,042</b>	<b>46,443</b>	<b>33,000</b>	<b>34,000</b>
<b>TOTAL EXPENDITURES</b>		<b>5,306,120</b>	<b>5,776,120</b>	<b>5,914,110</b>	<b>6,008,309</b>

# Fire Department

## Risk Reduction Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
427.12-01	Exempt-Full Time	381,322	368,456	403,400	404,500
427.13-01	Non-Exempt-Full Time	412,017	457,424	533,200	547,500
427.18-15	Cell Phone Allowance	4,480	4,974	5,100	5,100
427.18-16	Clothing Allowance	2,534	2,802	2,600	2,900
427.25-00	Benefits-Vehicle Allow	3,001	2,492	2,400	2,600
		<b>803,354</b>	<b>836,148</b>	<b>946,700</b>	<b>962,600</b>
<b>CONTRACTUAL SERVICES</b>					
427.31-50	Medical Exam	1,163	1,311	1,700	1,700
427.42-11	Ground Maint / Code	54	-	500	500
427.43-25	Equipment Maintenance	14,523	12,826	14,000	14,000
427.43-26	Copy Machine	208	-	500	500
427.47-05	Legal Publications	-	-	50	50
427.47-20	Marketing / PR	2,591	33	5,000	5,000
427.48-05	Copy / Image / Scan	6,749	5,195	6,900	5,500
427.48-10	Printing/Binding	1,676	1,873	3,000	3,000
427.49-05	Dues & Memberships	1,265	1,736	2,000	5,000
427.49-10	Seminars & Conf. Reg.	1,723	1,226	3,750	5,000
427.49-20	Training	4,380	3,880	4,500	5,000
427.49-25	In-House Training	230	226	1,000	1,000
427.49-41	Travel-Meals	1,215	208	2,500	2,500
427.49-42	Travel-Lodging	4,594	310	5,000	5,500
427.49-43	Travel-Airfare	30	-	500	500
427.49-44	Travel-Mileage	309	69	700	700
		<b>40,710</b>	<b>28,893</b>	<b>51,600</b>	<b>55,450</b>
<b>COMMODITIES</b>					
427.52-05	Books	4,316	2,003	4,500	4,500
427.52-15	Subscriptions	1,556	4,117	3,000	3,000
427.53-05	Uniforms	4,240	3,482	4,750	6,000
427.53-15	Safety Clothing	2,659	48	2,500	3,000
427.54-00	Operating Supplies	1,689	789	1,700	2,000
427.54-40	Food	558	235	750	1,000
427.58-05	Motor Vehicle Supplies	6,697	3,996	7,500	7,500
427.58-15	Fuel & Lube	6,701	2,920	13,000	5,000
		<b>28,416</b>	<b>17,590</b>	<b>37,700</b>	<b>32,000</b>
<b>CAPITAL OUTLAY</b>					
427.74-00	Motor Vehicles	-	-	-	50,000
		-	-	-	<b>50,000</b>

# Fire Department Risk Reduction Division

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>COMMODITIES - CIP</b>				
427.79-10 Operating Equipment	243	-	1,000	1,000
427.79-25 Office Equip (Inventory)	2,218	2,325	3,000	4,000
	<b>2,461</b>	<b>2,325</b>	<b>4,000</b>	<b>5,000</b>
<b>TOTAL EXPENDITURES</b>	<b>874,941</b>	<b>884,956</b>	<b>1,040,000</b>	<b>1,105,050</b>
<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>6,748,890</b>	<b>7,274,061</b>	<b>7,581,415</b>	<b>7,767,954</b>

<b>2022 Capital Improvement Projects &amp; Equipment</b>				
427.74-00	FR026E	Replace 2008 Ford Ranger, Unit #179		27,000
427.74-00	FR042E	Replace 2007 Chevy Impala, Unit #163		23,000
<b>TOTAL CIP BUDGET IMPACT</b>				<b>50,000</b>

# Human Resources Department

## Administration Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
405.11-01	Administrative-Full Time	91,547	127,880	170,347	215,500
405.18-15	Cell Phone Allow	246	230	250	230
405.25-00	Benefits-Vehicle Allow	2,846	3,698	5,500	4,000
		<b>94,639</b>	<b>131,808</b>	<b>176,097</b>	<b>219,730</b>
<b>CONTRACTUAL SERVICES</b>					
405.31-00	Professional Services	-	-	15,000	15,000
405.49-05	Dues & Memberships	877	679	2,125	2,125
405.49-10	Seminars & Conf. Reg.	3,226	460	3,500	3,500
405.49-41	Travel-Meals	330	-	750	750
405.49-42	Travel-Lodging	2,298	-	2,500	2,500
405.49-43	Travel-Airfare	791	-	1,000	1,000
405.49-44	Travel-Mileage	273	-	-	-
		<b>7,795</b>	<b>1,139</b>	<b>24,875</b>	<b>24,875</b>
<b>COMMODITIES</b>					
405.52-15	Subscriptions	-	239	2,500	2,500
405.54-00	Operating Supplies	-	44	100	100
405.79-25	Office Equipment (Inv)	2,446	220	300	1,500
		<b>2,446</b>	<b>503</b>	<b>2,900</b>	<b>4,100</b>
<b>TOTAL EXPENDITURES</b>		<b>104,880</b>	<b>133,450</b>	<b>203,872</b>	<b>248,705</b>

# Human Resources Department

## Personnel Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
406.12-01	Exempt-Full Time	90,385	130,315	127,200	131,000
406.13-01	Non-Exempt-Full Time	76,343	93,934	176,000	180,000
406.13-02	Non-Exempt-Part Time	21,357	-	-	-
406.15-00	Salaries-Temporary	2,065	-	10,000	10,000
		<b>190,150</b>	<b>224,249</b>	<b>313,200</b>	<b>321,000</b>
<b>CONTRACTUAL SERVICES</b>					
406.36-15	Drug Testing	14,247	5,437	15,000	15,000
406.36-30	Seminars & Conf. Reg.	13,168	3,682	16,000	16,000
406.43-80	Software Maint Agrmts	1,888	718	2,000	2,000
406.46-05	Telecommunications	1,989	-	2,500	2,000
406.47-10	Recruitment	8,993	3,963	13,750	13,750
406.47-15	Other Advertising	-	-	500	500
406.48-05	Copy/Image/Scan	4,386	4,368	9,000	4,500
406.48-10	Printing/Binding	-	-	150	150
406.49-05	Dues & Memberships	1,425	1,342	3,000	3,000
406.49-10	Seminars & Conf. Reg.	1,356	1,110	5,000	5,000
406.49-15	Reference Materials	-	-	500	500
406.49-20	Training	129	35	2,500	2,500
406.49-41	Travel-Meals	-	144	500	500
406.49-42	Travel-Lodging	389	745	1,000	1,000
406.49-44	Travel-Mileage	62	126	300	300
		<b>48,032</b>	<b>21,670</b>	<b>71,700</b>	<b>66,700</b>
<b>COMMODITIES</b>					
406.51-10	Office Supplies	2,565	1,474	3,000	3,000
406.52-15	Subscriptions	2,145	750	3,000	3,000
406.54-00	Operating Supplies	1,061	317	300	300
406.54-40	Food	210	115	700	700
		<b>5,981</b>	<b>2,656</b>	<b>7,000</b>	<b>7,000</b>
<b>CAPITAL OUTLAY</b>					
411.75-45	Planning Studies	-	-	-	80,000
		-	-	-	<b>80,000</b>
<b>COMMODITIES CIP</b>					
406.79-25	Office Equip (Inventory)	-	6,714	2,500	3,500
		-	<b>6,714</b>	<b>2,500</b>	<b>3,500</b>
<b>TOTAL EXPENDITURES</b>		<b>244,163</b>	<b>255,289</b>	<b>394,400</b>	<b>478,200</b>
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>349,043</b>	<b>388,739</b>	<b>598,272</b>	<b>726,905</b>
<b>2022 Capital Improvement Projects &amp; Equipment</b>					
411.75-45	HR0003P	Comprehensive Pay Study			80,000
<b>TOTAL CIP BUDGET IMPACT</b>					<b>80,000</b>

# Public Works Department

## Administration Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
431.11-01	Administrative-Full Time	137,103	147,563	142,500	148,500
431.13-01	Non-Exempt-Full Time	46,909	52,583	51,700	55,500
431.18-15	Cell Phone Allowance	650	675	650	675
431.25-00	Benefits-Vehicle Allow	3,600	3,739	3,600	3,800
		<b>188,262</b>	<b>204,560</b>	<b>198,450</b>	<b>208,475</b>
<b>CONTRACTUAL SERVICES</b>					
431.32-25	File Fees/Registration	250	72	-	250
431.43-26	Copy Machine	337	176	400	400
431.43-80	Software Maintenance	113	1,127	2,000	1,750
431.46-05	Telecommunications	1,225	480	1,500	1,000
431.47-05	Legal Publications	-	28	-	50
431.47-10	Recruitment	-	-	100	10
431.48-05	Copy/Image/Scan	2,047	702	1,200	1,000
431.49-05	Dues & Memberships	-	150	400	400
431.49-10	Seminars & Conf. Reg.	495	-	1,400	1,400
431.49-20	Training	-	-	250	250
431.49-41	Travel-Meals	-	-	550	550
431.49-42	Travel-Lodging	-	-	1,500	1,500
431.49-43	Travel-Airfare	-	-	700	700
431.49-44	Travel-Mileage	-	-	50	50
		<b>4,467</b>	<b>2,735</b>	<b>10,050</b>	<b>9,310</b>
<b>COMMODITIES</b>					
431.51-10	Office Supplies	721	688	950	950
431.52-05	Books	-	-	50	50
431.53-05	Uniforms	-	655	350	350
431.54-40	Food	135	55	-	150
431.54.60	Computer Supplies	380	3,685	-	500
		<b>1,236</b>	<b>5,083</b>	<b>1,350</b>	<b>2,000</b>
<b>COMMODITIES CIP</b>					
431.79-10	Operating Equip. (Inv)	-	-	250	250
431.79-25	Office Equip. (Inventory)	-	126	250	250
		<b>-</b>	<b>126</b>	<b>500</b>	<b>500</b>
<b>TOTAL EXPENDITURES</b>		<b>193,965</b>	<b>212,504</b>	<b>210,350</b>	<b>220,285</b>

# Public Works Department

## Engineering Division

**2019 Actual    2020 Actual    2021 Budget    2022 Budget**

### PERSONNEL SERVICES

433.12-01	Exempt-Full Time	474,203	526,677	546,000	547,500
433.13-01	Non-Exempt-Full Time	352,189	331,070	376,400	409,500
433.15-00	Salaries-Temporary	3,490	2,110	26,000	26,500
433.18-15	Cell Phone Allowance	4,198	4,080	4,200	4,200
433.18-16	Clothing Allowance	3,435	2,606	5,000	5,000
433.25-00	Benefits-Vehicle Allowance	3,600	3,739	3,600	4,000
		<b>841,115</b>	<b>870,282</b>	<b>961,200</b>	<b>996,700</b>

### CONTRACTUAL SERVICES

433.32-25	File Fees / Registration	1,286	1,343	1,100	1,300
433.33-40	Construction Projects	-	-	250	500
433.43-25	Equipment Maintenance	2,410	1,703	3,500	4,000
433.43-26	Copy Machine	842	441	1,300	1,500
433.43-80	Software Maint Agreements	15,717	12,179	17,680	17,500
433.46-05	Telecommunications	6,668	4,570	7,500	6,000
433.46-10	Postage	89	-	150	150
433.47-05	Legal Publications	28	1,929	150	150
433.47-10	Recruitment	-	-	500	500
433.47-20	Marketing / PR	331	387	250	750
433.48-05	Copy / Image / Scan	1,027	613	850	850
433.48-10	Printing / Binding	1,716	1,185	1,500	2,000
433.49-05	Dues & Memberships	881	649	2,935	3,000
433.49-10	Seminars & Conf. Reg.	2,467	255	5,050	5,500
433.49-15	Reference Materials	-	-	250	250
433.49-20	Training	-	725	9,980	10,000
433.49-41	Travel-Meals	422	32	2,250	2,500
433.49-42	Travel-Lodging	2,146	698	5,600	5,500
433.49-43	Travel-Airfare	722	-	2,400	2,500
433.49-44	Travel-Mileage	145	-	250	250
		<b>36,897</b>	<b>26,709</b>	<b>63,445</b>	<b>64,700</b>

### COMMODITIES

433.51-10	Office Supplies	2,405	1,280	2,500	2,500
433.51-15	Paper Supplies	-	-	100	100
433.52-05	Books	355	145	500	500
433.52-15	Subscriptions	-	-	100	100
433.53-05	Uniforms	1,902	2,167	2,680	2,750
433.54-00	Operating Supplies	74	318	100	100
433.54-30	Drafting Supplies	4,694	2,705	4,550	4,750
433.54-40	Food	620	65	1,000	1,000
433.54-55	Surveying Supplies	5,659	501	9,250	9,500
433.54-60	Computer Supplies	3,069	1,700	2,500	2,750
433.58-05	Repair Parts	1,432	2,156	2,500	2,750
433.58-10	Tires	697	-	1,500	1,750
433.58-15	Fuel & Lube	7,492	5,507	9,000	10,000
		<b>28,399</b>	<b>16,544</b>	<b>36,280</b>	<b>38,550</b>

# Public Works Department

## Engineering Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>COMMODITIES - CIP</b>					
433.79-10	Operating Equipment (Inventc	-	613	1,000	1,000
433.79-25	Office Equipment (Inventory)	16,225	23,654	27,700	28,000
		<b>16,225</b>	<b>24,267</b>	<b>28,700</b>	<b>29,000</b>
<b>CAPITAL OUTLAY</b>					
433.73.25	Office Equipment	-	11,722	-	11,500
433.75-45	Planning Studies	-	15,918	-	5,000
		-	<b>27,640</b>	-	<b>16,500</b>
<b>TOTAL EXPENDITURES</b>		<b>922,636</b>	<b>965,442</b>	<b>1,089,625</b>	<b>1,145,450</b>

# Public Works Department

## Street Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
432.12-01	Exempt-Full Time	165,819	156,849	157,000	162,000
432.13-01	Non-Exempt-Full Time	1,006,125	994,789	1,162,700	1,143,000
432.18-15	Cell Phone Allowance	3,259	2,640	4,100	3,500
432.18-16	Clothing Allowance	13,133	11,957	15,100	15,600
		<b>1,188,336</b>	<b>1,166,235</b>	<b>1,338,900</b>	<b>1,324,100</b>
<b>CONTRACTUAL SERVICES</b>					
432.31-00	Professional Services	5,135	6,235	5,000	6,000
432.32.25	File Fees/Registration	57	135	275	275
432.41-05	Trash Service	8,766	6,958	9,000	9,000
432.41-10	Gas & Electricity	15,878	13,824	16,000	15,000
432.43-10	Snow Removal	-	-	7,500	7,500
432-43.20	Building Maintenance	3,679	2,712	3,500	3,500
432-43.25	Equipment Maintenance	2,087	2,457	4,500	4,500
432-43.80	Software Maint Agrmts	9,728	7,922	11,500	11,500
432-44.10	Equip & Vehicle Rent	22,873	1,694	10,000	10,000
432-46.05	Telecommunications	8,800	5,970	9,500	9,500
432.48-05	Copy/Image/Scan	1,096	369	500	500
432-48.10	Printing/Binding	236	210	750	750
432-49.05	Dues & Memberships	215	248	400	400
432-49.10	Seminars & Conf. Reg.	1,792	-	4,000	4,000
432-49.20	Training	1,966	247	5,000	5,000
432-49.41	Travel-Meals	161	-	1,500	1,500
432-49.42	Travel-Lodging	826	-	2,500	2,500
432-49.44	Travel-Mileage	233	881	150	500
		<b>83,528</b>	<b>49,862</b>	<b>91,575</b>	<b>91,925</b>
<b>COMMODITIES</b>					
432.51-05	Copying Supplies	-	-	300	300
432.51-10	Office Supplies	2,814	2,106	3,000	3,000
432.52-05	Books	-	-	100	100
432.53-05	Uniforms	6,134	5,717	7,000	7,000
532.53-15	Safety Clothing	3,930	4,047	2,500	4,000
532.54-00	Operating Supplies	16,291	20,393	20,000	25,000
432.54-15	Snow & Ice Control-Salt	404,586	-	120,000	120,000
432.54-16	Snow & Ice Deicer	47,440	18,304	35,000	35,000
432.54-35	First Aid	80	99	500	250
432.54-40	Food	5,391	1,907	3,000	3,000
432.54-70	Sign Materials	-	-	5,000	5,000
432.55-05	Road Material-Asphalt	94,986	81,125	50,000	80,000
432.55-06	Road Material-Concrete	116,530	83,280	200,000	170,000
432.55-07	Road Material-Other	105,149	42,185	75,000	75,000
432.56-05	Building Material	-	-	3,500	3,500
432.56-10	Janitorial Supplies	1,667	2,796	3,000	3,000
432.56-15	Maintenance Supplies	-	-	2,750	2,750
432.58-05	Repair Parts	131,848	153,556	120,000	175,000
432.58-15	Fuel & Lube	73,612	52,294	75,000	65,000
		<b>1,010,458</b>	<b>467,809</b>	<b>725,650</b>	<b>776,900</b>

# Public Works Department

## Street Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>COMMODITIES CIP</b>					
432.79-10	Operating Equipment (Inventory)	104,502	70,305	70,000	70,000
432.79-25	Office Equipment (Inventory)	2,699	2,170	5,000	5,000
		<b>107,201</b>	<b>72,475</b>	<b>75,000</b>	<b>75,000</b>
<b>CAPITAL OUTLAY</b>					
432.74-00	Motor Vehicles	-	1,799	-	-
		-	<b>1,799</b>	-	-
<b>DEBT SERVICE</b>					
432.85-00	Street / Lease Purchase	19,101	-	-	-
432.85-01	Lease Purchase/Principal	83,095	83,816	101,727	79,073
432.85-02	Lease Purchase/Interest	6,326	5,605	5,208	4,170
		<b>108,522</b>	<b>89,421</b>	<b>106,935</b>	<b>83,243</b>
<b>TOTAL EXPENDITURES</b>		<b>2,498,045</b>	<b>1,847,601</b>	<b>2,338,060</b>	<b>2,351,168</b>

# Public Works Department

## Traffic Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
434.12-01	Exempt-Full Time	76,584	85,404	82,800	86,500
434.13-01	Non-Exempt-Full Time	285,803	323,022	384,400	442,000
434.15-00	Salaries-Temporary	8,710	-	11,500	12,500
434.18-15	Cell Phone Allowance	2,080	3,270	3,200	3,300
434.18-16	Clothing Allowance	3,859	3,549	5,600	6,500
		<b>377,036</b>	<b>415,245</b>	<b>487,500</b>	<b>550,800</b>
<b>CONTRACTUAL SERVICES</b>					
434.31-00	Traffic Control-Prof Svcs	-	93	150	250
434.34-31	Professional Services	-	-	150	250
434.34-45	Signal Repairs	36,289	26,431	32,000	45,000
434.41-05	Trash Service	1,046	1,164	1,000	1,000
434.41-10	Gas & Electricity	14,968	13,544	15,000	15,000
434.41-20	Traffic Control	51,362	48,837	50,000	50,000
434.41-25	School Flashers	240	631	3,000	3,500
434.43-24	Repair & Maint / Signals	-	-	3,000	3,500
434.43-25	Equipment Maintenance	3,333	1,114	5,500	5,500
434.43-27	Sign Maint-Blanks	42,852	43,844	45,000	50,000
434.43-41	Pavement Maintenance	541	-	1,500	2,000
434.43-80	Software Maint Agrmts	5,659	5,893	10,000	12,000
434.44-10	Equip & Vehicle Rent	-	-	300	350
434.46-05	Telecommunications	2,309	1,954	2,500	2,750
434.46-10	Postage	312	264	500	400
434.84-05	Copy / Image / Scan	31	10	50	40
434.49-05	Dues & Memberships	720	680	2,000	2,500
494.49-10	Seminars & Conf. Reg	-	-	2,000	2,500
434.49-20	Training	300	450	3,400	3,500
434.49-25	In-House Training	-	60	250	350
494.49-41	Travel-Meals	25	-	500	550
494.49-42	Travel-Lodging	243	-	1,000	1,250
494.49-43	Travel-Airfare	288	-	500	750
494.49-44	Travel-Mileage	-	-	250	500
		<b>160,518</b>	<b>144,969</b>	<b>179,550</b>	<b>203,440</b>
<b>COMMODITIES</b>					
434.51-10	Office Supplies	857	138	3,000	3,250
434.53-05	Uniforms	1,823	1,889	2,000	2,250
434.53-15	Safety Clothing	929	743	2,500	2,500
434.54-00	Operating Supplies	101	24	100	150

# Public Works Department

## Traffic Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>COMMODITIES (Cont.)</b>					
434.54-35	First Aid	1,681	2,263	1,500	1,750
434.54-40	Food	167	-	75	100
434.54-60	Computer Supplies	870	478	3,000	3,500
434.55-10	Traffic Paint & Beads	28,146	12,245	28,000	29,000
434.56-10	Janitorial Supplies	652	1,112	1,000	1,250
434.56-15	Maintenance Supplies	3,276	2,764	3,500	3,650
434.56-17	Electrical Supplies	1,044	4,231	1,500	1,650
434.58-05	Repair Parts	2,744	3,826	5,000	6,500
434.58-15	Fuel & Lube	8,912	6,134	10,000	10,000
		<b>51,202</b>	<b>35,847</b>	<b>61,175</b>	<b>65,550</b>
<b>COMMODITIES - CIP</b>					
434.79-10	Operating Equip (Inv)	4,149	2,923	8,000	-
434.79-25	Office Equip (Inventory)	3,908	411	2,000	-
434.79-60	Traffic Control (Inv)	7,044	3,320	10,000	-
		<b>15,101</b>	<b>6,654</b>	<b>20,000</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>					
434.72-05	Infrastructure	11,833	43,380	-	-
434.73-60	Traffic Control Devices	86,098	29,798	15,000	-
		<b>97,931</b>	<b>73,178</b>	<b>15,000</b>	<b>-</b>
<b>DEBT SERVICE</b>					
434.85-01	Lease Purchase/Principal	30,186	18,248	-	-
434.85-02	Lease Purchase/Interest	931	343	-	-
		<b>31,117</b>	<b>18,591</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>732,905</b>	<b>694,484</b>	<b>763,225</b>	<b>819,790</b>
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>4,347,551</b>	<b>3,720,031</b>	<b>4,401,260</b>	<b>4,536,693</b>

# Parks & Recreation Department

## Administration Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
461.11-01	Administrative-Full Time	111,395	120,476	117,500	122,500
461.12-01	Exempt-Full Time	91,040	111,930	110,600	63,000
461.13-01	Non-Exempt-Full Time	34,697	36,937	38,500	38,000
461.13-02	Non-Exempt-Part Time	-	-	-	16,500
461.15-00	Salaries-Temporary	6,517	-	-	-
461.18-15	Cell Phone Allowance	1,354	1,280	1,600	1,300
461.25-00	Benefits-Vehicle Allow	4,216	3,739	4,400	4,000
		<b>249,219</b>	<b>274,362</b>	<b>272,600</b>	<b>245,300</b>
<b>CONTRACTUAL SERVICES</b>					
461.31-00	Professional Services	-	1,000	500	500
461.47-20	Marketing/PR	3,480	999	5,000	3,500
461.49-05	Dues & Memberships	338	738	750	750
461.49-10	Seminars & Conf. Reg.	510	590	1,750	1,000
461.49-41	Travel-Meals	46	-	250	250
461.49-42	Travel-Lodging	-	-	2,000	1,000
461.49-43	Travel-Airfare	-	-	750	500
461.49-44	Travel-Mileage	-	-	250	-
		<b>4,374</b>	<b>3,327</b>	<b>11,250</b>	<b>7,500</b>
<b>COMMODITIES</b>					
461.51-10	Office Supplies	821	488	500	750
461.51-15	Paper Supplies	-	-	100	100
461.53-05	Uniforms	-	9,602	400	500
461.54-40	Food	68	25	150	150
461.54-60	Computer Supplies	-	180	150	250
		<b>889</b>	<b>10,295</b>	<b>1,300</b>	<b>1,750</b>
<b>COMMODITIES-CIP</b>					
461.79-25	Office Equipment (Inv)	-	-	2,500	1,500
		-	-	<b>2,500</b>	<b>1,500</b>
<b>TOTAL EXPENDITURES</b>		<b>254,482</b>	<b>287,984</b>	<b>287,650</b>	<b>256,050</b>

## Douglass Activity Center Revenue

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>SERVICES &amp; SALES</b>					
347.38-02	Miscellaneous Programs	6,265	1,184	10,000	10,000
347.38-05	Facilities	910	870	2,000	2,500
347.38-09	Fitness Memberships	-	-	750	1,500
347.38-32	Dance	-	-	500	500
347.38-90	Tutoring	462	815	-	-
376.00-00	Contributions & Other Revenue	355	1,104	750	750
		<b>7,992</b>	<b>3,973</b>	<b>14,000</b>	<b>15,250</b>
<b>TOTAL REVENUE</b>		<b>\$ 7,992</b>	<b>\$ 3,973</b>	<b>\$ 14,000</b>	<b>\$ 15,250</b>

# Parks & Recreation Department

## Douglass Community Center Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
462.12-01	Exempt-Full Time	70,328	75,706	78,700	76,500
462.13-01	Non-Exempt-Full Time	22,282	38,641	39,900	42,500
462.15-00	Salaries-Temporary	30,674	7,839	72,000	75,000
462.18-15	Cell Phone Allowance	260	270	260	270
462.25-00	Benefits-Vehicle Allow	1,200	1,246	1,200	1,300
		<b>124,744</b>	<b>123,702</b>	<b>192,060</b>	<b>195,570</b>
<b>CONTRACTUAL SERVICES</b>					
462.31-00	Professional Services	-	-	500	500
462.39-02	Miscellaneous Programs	1,648	310	2,000	2,000
462.39-05	Facilities	-	45	-	-
462.39-32	Dance	-	-	500	500
462.39-90	Tutoring	560	-	500	500
462.41-05	Trash Service	2,125	2,169	2,500	2,500
462.41-10	Gas & Electricity	20,887	20,649	40,000	40,000
462.42-05	Janitorial Services	-	-	1,000	1,000
462.42-10	Ground Maintenance	14	-	200	200
462.43-20	Building Maintenance	1,903	-	5,000	5,000
462.43-25	Equipment Maintenance	754	564	2,000	2,000
462.43-26	Copy Machine	-	-	-	-
462.43-43	Security	480	420	1,000	1,000
462.43-80	Software Maint Agrmts	279	-	750	1,000
462.44-10	Equip & Vehicle Rent	92	-	-	-
462.46-05	Telecommunications	1,419	531	2,500	2,500
462.47-20	Marketing / PR	801	141	3,000	3,000
462.48-10	Printing / Binding	-	-	1,000	1,000
462.49-05	Dues & Memberships	443	363	800	800
462.49-10	Seminars & Conf. Reg.	-	275	300	300
		<b>31,405</b>	<b>25,467</b>	<b>63,550</b>	<b>63,800</b>
<b>COMMODITIES</b>					
462.51-05	Copying Supplies	876	365	800	800
462.51-10	Office Supplies	941	656	1,000	1,000
462.51-15	Paper Supplies	35	-	100	100
462.53-05	Uniforms	257	319	2,500	2,500
462.54-00	Operating Supplies	187	-	1,000	1,000
462.54-40	Food	884	191	1,000	1,000
462.56-05	Building Material	801	1,703	3,000	3,000
462.56-10	Janitorial Supplies	2,193	1,538	7,500	7,500
462.58-15	Fuel & Lube	7	-	-	-
		<b>6,181</b>	<b>4,772</b>	<b>16,900</b>	<b>16,900</b>
<b>COMMODITIES - CIP</b>					
462.79-10	Operating Equip (Inv)	-	-	1,000	1,000
462.79-25	Office Equip (Inv)	513	-	2,500	2,500
		<b>513</b>	<b>-</b>	<b>3,500</b>	<b>3,500</b>
<b>TOTAL EXPENDITURES</b>		<b>162,843</b>	<b>153,941</b>	<b>276,010</b>	<b>279,770</b>

# Parks and Recreation Department

## City Parks Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
463.12-01	Exempt-Full Time	493,090	514,732	547,600	586,000
463.13-01	Non-Exempt-Full Time	1,027,202	1,096,986	1,311,700	1,547,000
463.15-00	Salaries-Temporary	140,437	20,750	160,000	60,000
463.18-15	Cell Phone Allowance	4,361	4,378	4,400	7,280
463.18-16	Clothing Allowance	15,675	13,642	18,591	18,500
463.25-00	Benefits-Vehicle Allow	6,000	6,139	6,000	6,200
		<b>1,686,765</b>	<b>1,656,627</b>	<b>2,048,291</b>	<b>2,224,980</b>
<b>CONTRACTUAL SERVICES</b>					
463.31-00	Professional Services	7	5,094	6,000	6,000
463.34-05	Repair Services	2,189	658	2,000	2,000
463.36-10	New Hire Expense	-	-	500	500
463.41-05	Trash Service	17,118	14,412	17,000	17,500
463.41-10	Gas & Electricity	131,256	105,439	100,000	110,000
463.42-10	Ground Maintenance	32,249	46,184	50,000	50,000
463.43-20	Building Maintenance	9,389	11,597	20,000	20,000
463.43-25	Equipment Maintenance	15,431	5,195	19,000	25,000
463.43-26	Copy Machine	553	818	1,500	1,000
463.43-80	Software Maint Agrmts	12,040	8,421	25,000	20,000
463.44-10	Equip & Vehicle Rent	29,679	22,361	20,000	25,000
463.46-05	Telecommunications	13,149	10,048	16,000	16,000
463.46-10	Postage	-	108	200	200
463.47-05	Legal Publications	169	-	200	200
463.47-10	Recruitment	-	-	750	750
463.48-10	Marketing/PR	-	49	-	200
463.47-21	Printing/Binding	459	137	500	500
463.49-05	Dues & Memberships	4,594	3,759	4,500	4,500
463.49-10	Seminars & Conf. Reg.	8,210	3,228	7,000	8,000
463.49-20	Training	1,148	1,300	2,500	3,000
463.49-41	Travel-Meals	367	263	1,000	1,000
463.49-42	Travel-Lodging	2,849	971	4,000	4,000
463.49-43	Travel-Airfare	-	-	1,000	1,000
463.49-44	Travel-Mileage	127	17	300	500
		<b>280,983</b>	<b>240,059</b>	<b>298,950</b>	<b>316,850</b>
<b>COMMODITIES</b>					
463.51-05	Copying Supplies	-	280	-	-
463.51-10	Office Supplies	4,368	1,425	4,000	4,500
463.51-15	Paper Supplies	-	29	-	-
463.52-05	Books	19	-	100	100
463.52-15	Subscriptions	228	250	300	300
463.53-05	Uniforms	8,328	3,458	9,000	9,000
463.53-15	Safety Clothing	1,374	410	2,000	2,000
463.54-00	Operating Supplies	54,334	48,669	60,000	60,000
463.54-05	Agricultural Supplies	53,387	12,279	65,000	60,000

# Parks and Recreation Department

## City Parks Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>COMMODITIES (Continued)</b>					
463.54-10	Chemicals	17,824	10,267	22,000	22,000
463.54-35	First Aid	45	63	1,000	1,000
463.54-40	Food	1,182	971	2,500	2,500
463.54-50	Sports Supplies	9,227	6,205	10,000	8,000
463.54-60	Computer Supplies	458	718	1,000	1,000
463.54-70	Sign Materials	565	1,279	1,000	1,500
463.55-00	Road & Signal Repair	2,104	1,202	12,000	12,000
463.56-05	Building Material	9,502	6,453	18,000	20,000
463.56-10	Janitorial Supplies	13,212	13,109	16,000	15,000
463.56-15	Maintenance Supplies	27,076	17,675	39,000	39,000
463.56-40	Splash Park Maint	20,570	441	8,000	10,000
463.58-05	Repair Parts	29,664	40,828	40,000	45,000
463.58-10	Tires	3,411	144	3,500	3,500
463.58-15	Fuel & Lube	59,629	35,488	60,000	50,000
		<b>316,507</b>	<b>201,643</b>	<b>374,400</b>	<b>366,400</b>
<b>COMMODITIES - CIP</b>					
463.79-10	Operating Equip (Inv)	20,035	27,673	40,000	55,000
463.79-25	Office Equip (Inventory)	5,977	14,151	30,000	30,000
		<b>26,012</b>	<b>41,824</b>	<b>70,000</b>	<b>85,000</b>
<b>CAPITAL OUTLAY</b>					
463.71-00	Buildings & Additions	-	-	-	30,000
463.73-10	Operating & Maint Equip	12,750	-	-	170,000
463.74-00	Vehicles	-	-	-	45,000
463.75-35	Machinery & Equip (Maint)	-	-	-	60,000
		<b>12,750</b>	<b>-</b>	<b>-</b>	<b>305,000</b>
<b>DEBT SERVICE</b>					
463.85-00	Lease Purchase	26,955	-	-	-
463.85-01	Lease Purchase / Princ	18,032	61,669	69,185	152,029
463.85-02	Lease Purchase / Int	195	4,187	7,444	28,856
		<b>45,182</b>	<b>65,856</b>	<b>76,629</b>	<b>180,884</b>
<b>TOTAL EXPENDITURES</b>		<b>2,368,199</b>	<b>2,206,009</b>	<b>2,868,270</b>	<b>3,479,114</b>

# Parks and Recreation Department

## City Parks Division

### 2022 Capital Improvement Projects and Equipment

463.73-10	CP405P	Sunrise Equipment Shed	30,000
463.73-10	CP170E	Replace Hustler Excel Mower, Unit #707	45,000
463.73-10	CP186E	Replace John Deere UTV, Unit #713	30,000
463.73-10	CP210E	Replace Forestry Truck Mounted Spray Equipment	50,000
463.73-10	CP255E	Replace Hustler Excel Mower, Unit #769	45,000
463.74-00	CP056E	Replace Ford F150 Pickup, Unit #771	45,000
463.75-35	CP290E	Purchase Self Propelled Turf Sprayer	60,000
463.79-10	CP029E	Purchase Gooseneck Dump Trailer	15,000
463.85-00	CP015E	Replace 1996 Pickup Truck, Unit #76	10,394
463.85-00	CP034E	Replace Tractor, Unit #779	10,394
463.85-00	CP132E	Replace Knuckleboom Truck, Unit #175	34,646
463.85-00	CP137E	Replace Brush Chipper, Unit #601	15,013
463.85-00	CP138E	Replace Ford Loader Tractor, Unit #605	12,704
463.85-00	CP140E	Replace Ford 1 Ton Dump Truck, Unit #181	18,478
463.85-00	CP175E	Replace Hustler Excel Mower, Unit #772	13,858

#### TOTAL CIP BUDGET IMPACT

**435,487**

### 2022 Lease Purchase Payments

463.85-00	CP015E	Replace 1996 Pickup Truck, Unit #76 (1 out of 4 Payments)	10,394
463.85-00	CP034E	Replace Tractor, Unit #779 (1 out of 5 Payments)	10,394
463.85-00	CP130E	Replace Forestry Large Aerial Truck, Unit #65 (2 out of 5 Payments)	26,645
463.85-00	CP132E	Replace Knuckleboom Truck, Unit #175 (1 out of 5 Payments)	34,646
463.85-00	CP137E	Replace Brush Chipper, Unit #601 (1 out of 5 Payments)	15,013
463.85-00	CP138E	Replace Ford Loader Tractor, Unit #605 (1 out of 5 Payments)	12,704
463.85-00	CP140E	Replace Ford 1 Ton Dump Truck, Unit #181 (1 out of 5 Payments)	18,478
463.85-00	CP175E	Replace Hustler Excel Mower, Unit #772 (1 out of 5 Payments)	13,858
463.85-00	CP188E	Replace Skid Steer Loader (5 out 5 Payments)	6,470
463.85-00	CP206E	Replace Backhoe/Loader (4 out 5 Payments)	18,227
463.85-00	CP277E	Replace 72" Mower, Unit #774 (4 out of 5 Payments)	8,517
463.85-00	-	Replace Compact Excavator (3 out of 5 Payments)	5,540

#### TOTAL LEASE PURCHASE IMPACT

**180,885**

## Waterparks Revenue

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>SERVICES &amp; SALES</b>					
342.10-01	Pool Season Pass Sales	144,808	-	137,500	145,000
342.10-02	Pool Admissions	224,796	-	233,000	225,000
342.10-04	Pool Parties	8,873	-	12,500	9,000
342.10-05	Concessions	9,766	-	10,000	10,000
342.10-10	Swim Lessons / CiCo Pool	31,934	-	28,500	32,000
342.10-11	Swim Lessons / Northview	10,294	-	9,000	10,000
342.10-12	Swim Lessons / City Pool	23,387	-	12,500	23,000
342.10-13	Adult Swim Programs	22,847	-	21,500	22,500
342.10-14	Youth Programs	1,400	-	-	1,500
342.38-62	Program Revenue	-	-	250	250
372.00-00	Miscellaneous	3,285	-	1,000	2,500
		<b>481,390</b>	<b>-</b>	<b>465,750</b>	<b>480,750</b>
<b>TOTAL WATERPARKS REVENUE</b>		<b>\$ 481,390</b>	<b>\$ -</b>	<b>\$ 465,750</b>	<b>\$ 480,750</b>

# Parks & Recreation Department

## Waterparks Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
464.14-00	Salaries-Seasonal	485,981	-	525,000	-
464.15-00	Salaries-Temporary	-	1,096	-	525,000
		<b>485,981</b>	<b>1,096</b>	<b>525,000</b>	<b>525,000</b>
<b>CONTRACTUAL SERVICES</b>					
464.31-00	Professional Services	1,750	1,999	3,000	3,000
464.34-05	Repair Services	194	-	5,000	10,000
464.41-05	Trash Service	1,340	894	1,500	1,500
464.41-10	Gas & Electricity	100,334	63,253	105,000	105,000
464.43-20	Building Maintenance	3,450	742	5,000	7,000
464.43-25	Equipment Maintenance	6,548	745	12,000	12,000
464.43-80	Software Maint Agrmts	5,938	1,357	6,500	6,500
464.44-10	Equip & Vehicle Rent	2,197	183	2,500	2,500
464.46-05	Telecommunications	2,812	2,570	3,500	3,500
464.46-10	Postage	-	-	1,000	200
464.47-10	Recruitment	-	-	500	500
464.47-15	Other Advertising	1,400	-	1,500	1,500
464.48-05	Copy/Image/Scan	1,529	1,361	1,500	1,500
464.48-10	Printing/Binding	1,057	70	1,500	1,500
464.49-05	Dues & Memberships	-	688	250	750
464.49-10	Seminars & Conf. Reg.	-	275	500	500
464.49-20	Training	4,037	626	3,000	3,000
464.49-41	Travel-Meals	-	-	150	150
464.49-42	Travel-Lodging	475	-	500	500
464.49-44	Travel-Mileage	-	-	150	150
		<b>133,061</b>	<b>74,763</b>	<b>154,550</b>	<b>161,250</b>
<b>COMMODITIES</b>					
464.51-10	Office Supplies	446	176	1,000	1,000
464.51-15	Paper Supplies	-	-	100	100
464.53-05	Uniforms	3,733	706	4,500	4,500
464.54-00	Operating Supplies	15,335	3,672	40,000	40,000
464.54-10	Chemicals	75,768	941	80,000	80,000
464.54-35	First Aid	1,552	385	1,500	1,750
464.54-40	Food	279	-	500	500
464.54-60	Computer Supplies	-	-	500	500
464.54-70	Sign Materials	50	-	250	250
464.56-05	Building Material	(190)	300	500	2,000
464.56-10	Janitorial Supplies	2,180	-	3,500	3,500
464.56-15	Maintenance Supplies	9,482	809	20,000	25,000
		<b>108,635</b>	<b>6,989</b>	<b>152,350</b>	<b>159,100</b>
<b>CAPITAL OUTLAY</b>					
464.75-05	Infrastructure (Maint)	-	-	-	120,000
		-	-	-	<b>120,000</b>

# Parks & Recreation Department

## Waterparks Division

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>COMMODITIES - CIP</b>				
464.79-10 Operating Equip (Inv)	1,556	10,455	5,000	12,000
464.79-25 Office Equipment (Inv)	4,568	-	2,500	6,000
	<b>6,124</b>	<b>10,455</b>	<b>7,500</b>	<b>18,000</b>
<b>TOTAL EXPENDITURES</b>	<b>733,801</b>	<b>93,303</b>	<b>839,400</b>	<b>983,350</b>

<b>2022 Capital Improvement Projects and Equipment</b>				
464.75-05 RC041P	Pool Feature Maintenance, Repair & Replacement			50,000
464.75-05 RC046P	CiCo Waterpark: Paint Pool Surfaces			70,000
<b>TOTAL CIP BUDGET IMPACT</b>				<b>120,000</b>

# Parks & Recreation Department

## Sunset Zoo Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
465.12-01	Exempt-Full Time	398,239	476,302	466,900	487,000
465.13-01	Non-Exempt-Full Time	306,337	296,906	330,200	336,500
465.13-02	Non-Exempt-Part Time	5,204	2,312	14,200	15,500
465.18-15	Cell Phone Allow	2,220	2,700	2,600	2,700
465.18-16	Clothing Allow	5,090	4,734	5,600	5,600
465.25-00	Benefits-Vehicle Allow	3,130	3,842	3,700	3,900
		<b>720,220</b>	<b>786,796</b>	<b>823,200</b>	<b>851,200</b>
<b>CONTRACTUAL SERVICES</b>					
465.31-00	Professional Services	39,221	44,376	37,000	40,000
465.33-70	Veterinary Services	21,587	28,953	27,000	27,000
465.34-05	Repair Services	14,796	6,030	14,000	15,000
465.34-60	Credit Card Process Fee	10,988	6,614	11,000	11,000
465.41-05	Trash Service	6,212	6,077	6,250	6,250
465.42-05	Janitorial Services	-	593	-	750
465.41-10	Gas & Electricity	83,033	73,278	85,000	85,000
465.43-20	Building Maintenance	6,564	7,374	6,500	7,000
465.43.25	Equip Maintenance	1,309	677	1,000	750
465.43-26	Copy Machine	2,615	1,076	2,500	1,500
465.43-40	Parking/Walkway/Signs	-	326	-	500
465.43-80	Software Maint Agreements	7,140	6,718	7,500	7,000
465.44-10	Equip & Vehicle Rent	2,586	2,815	3,000	3,000
465.46-05	Telecommunications	5,258	4,015	5,500	5,500
465.46-10	Postage	25	14	250	250
465.47-15	Other Advertising	412	385	500	500
465.47-20	Marketing / PR	4,597	8,442	5,500	9,000
465.48-05	Copy / Image / Scan	4,332	4,332	4,500	4,500
465.48-10	Printing / Binding	1,880	396	1,000	500
465.49-05	Dues & Memberships	13,953	12,991	14,000	14,000
465.49-20	Training	542	420	1,500	500
465.49-25	In-House Training	-	-	250	-
465.49-43	Travel-Airfare	25	-	-	-
		<b>227,075</b>	<b>215,902</b>	<b>233,750</b>	<b>239,500</b>
<b>COMMODITIES</b>					
465.51-10	Office Supplies	3,599	2,431	3,500	3,500
465.52-05	Books	-	66	-	-
465.52-15	Subscriptions	2,276	3,411	2,500	3,000
465.53-05	Uniforms	2,961	1,348	3,000	2,000
465.54-00	Operating Supplies	19,055	21,911	19,000	20,000
465.54-05	Agricultural Supplies	1,108	516	1,500	1,000
465.54-10	Chemicals	2,154	54	2,000	1,500
465.54-20	Animal Food - Meat	42,663	38,238	40,000	42,000
465.54-21	Animal Food - Grain	35,602	39,091	36,000	37,250
465.54-22	Animal Food - Hay	703	676	1,000	1,000
465.54-23	Animal Food - Misc	3,279	2,536	3,500	3,500
465.54-35	First Aid	238	82	1,500	500
465.54.36	Veterinary Supplies	25,497	26,896	25,000	25,000
465.54-40	Food	112	526	250	250

# Parks & Recreation Department

## Sunset Zoo Division

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>COMMODITIES (Continued)</b>				
465.56-05 Building Material	2,304	3,393	5,000	4,000
465.56-10 Janitorial Supplies	9,942	9,847	10,500	10,500
465.56-15 Maintenance Supplies	9,171	3,396	10,000	9,000
465.58-05 Repair Parts	5,556	7,162	4,000	6,000
465.58-10 Tires	96	90	500	500
465.58-15 Fuel & Lube	9,450	4,618	9,500	9,500
	<b>175,766</b>	<b>166,288</b>	<b>178,250</b>	<b>180,000</b>
<b>COMMODITIES - CIP</b>				
465.79-10 Operating Equipment (Inv)	905	1,555	1,500	1,500
465.79-25 Office Equipment (Inv)	10,265	4,868	8,000	20,000
	<b>11,170</b>	<b>6,423</b>	<b>9,500</b>	<b>21,500</b>
<b>CAPITAL OUTLAY</b>				
465.73-10 Operating & Maint Equip	34,351	-	-	-
465.74-00 Motor Vehicles	-	-	-	-
465.75-35 Machinery & Equip (Maint)	113	-	-	-
	<b>34,464</b>	-	-	-
<b>DEBT SERVICE</b>				
465.85-01 Lease Purchase / Principal	-	-	-	4,524
465.85-02 Lease Purchase / Interest	-	-	-	1,250
	-	-	-	<b>5,774</b>
<b>TOTAL EXPENDITURES</b>	<b>1,168,695</b>	<b>1,175,409</b>	<b>1,244,700</b>	<b>1,297,974</b>

### 2022 Capital Improvement Projects and Equipment

465.85-00	SZ012E	Replace 2008 Chevy Van, Unit #141	5,774
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**TOTAL CIP BUDGET IMPACT** **5,774**

### 2022 Lease Purchase Payments

465.85-00	SZ012E	Replace 2008 Chevy Van, Unit #141 (1 out of 5 Payments)	5,774
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**TOTAL LEASE PURCHASE IMPACT** **5,774**

# Parks & Recreation Department

## Blue Earth Plaza Park Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
478.15-00	Salaries-Temporary	546	-	1,000	1,000
		<b>546</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>
<b>CONTRACTUAL SERVICES</b>					
478.41-10	Gas & Electricity	9,335	4,821	13,000	11,000
478.42-10	Ground Maintenance	10,193	4,743	10,000	11,000
		<b>19,528</b>	<b>9,564</b>	<b>23,000</b>	<b>22,000</b>
<b>COMMODITIES</b>					
478.54-00	Operating Supplies	2,306	736	3,500	3,500
478.54-05	Agricultural Supplies	-	-	750	1,000
478.54-10	Chemicals	-	-	3,000	3,000
478.56-05	Building Material	5,248	3,274	4,000	5,000
		<b>7,554</b>	<b>4,010</b>	<b>11,250</b>	<b>12,500</b>
<b>TOTAL EXPENDITURES</b>		<b>27,628</b>	<b>13,574</b>	<b>35,250</b>	<b>35,500</b>

# Parks & Recreation Department

## Anthony Middle School Recreation

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
462.13-01	Non-Exempt-Full Time	-	-	32,500	32,500
462.13-02	Non-Exempt-Part Time	-	-	18,300	18,300
462.15-00	Salaries-Temporary	-	-	\$52,800	\$52,800
462.18-15	Cell Phone Allowance	-	-	520	520
462.18-16	Clothing Allowance	-	-	600	600
462.25-00	Benefits-Vehicle Allow	-	-	-	-
		-	-	<b>104,720</b>	<b>104,720</b>
<b>CONTRACTUAL SERVICES</b>					
462.31-00	Professional Services	-	-	500	500
462.34-30	HVAC System	-	-	5,000	5,000
462.34-40	Electrical	-	-	1,000	1,000
462.39-05	Facilities Program Expense	-	-	1,000	2,500
462.41-05	Trash Service	-	-	2,500	2,500
462.41-10	Gas & Electricity	-	-	80,000	80,000
462.42-05	Janitorial Services	-	-	1,500	1,500
462.43-20	Building Maintenance	-	-	5,000	5,000
462.43-21	Elevator Maintenance	-	-	5,000	5,000
462.43-25	Equipment Maintenance	-	-	3,000	3,000
462.43-43	Security	-	-	1,500	1,500
462.43-80	Software Maintenance	-	-	1,500	1,500
462.46-05	Telecommunications	-	-	2,500	2,500
462.47-20	Marketing / PR	-	-	1,500	-
462.49-05	Dues & Memberships	-	-	500	500
462.49-10	Seminars & Conf. Reg.	-	-	500	500
462.49-20	Training	-	-	250	250
462.49-41	Travel-Meals	-	-	250	250
462.49-42	Travel-Lodging	-	-	250	250
462.49-43	Travel-Airfare	-	-	500	500
462.49-44	Travel-Mileage	-	-	250	250
		-	-	<b>114,000</b>	<b>114,000</b>
<b>COMMODITIES</b>					
462.51-05	Copying Supplies	-	-	500	500
462.51-10	Office Supplies	-	-	1,500	1,500
462.51-15	Paper Supplies	-	-	1,000	1,000
462.52-15	Subscriptions	-	-	150	150
462.53-05	Uniforms	-	-	1,200	1,200
462.54-00	Operating Supplies	-	-	1,500	1,500
462.54-40	Food	-	-	500	500
462.56-05	Building Material	-	-	1,200	1,200
462.56-10	Janitorial Supplies	-	-	3,600	4,000
462.56-15	Maintenance Supplies	-	-	2,000	2,000
462.56-17	Electrical Supplies	-	-	500	500
		-	-	<b>13,650</b>	<b>14,050</b>
<b>COMMODITIES - CIP</b>					
462.79-10	Operating Equipment (Inventory)	-	-	3,500	3,500
462.79-25	Office Equipment (Inventory)	-	-	1,500	1,500
		-	-	<b>5,000</b>	<b>5,000</b>
<b>TOTAL EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>237,370</b>	<b>237,770</b>

# Parks & Recreation Department

## Eisenhower Middle School Recreation

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
462.12-01	Administrative-Full Time	-	-	-	-
462.13-01	Non-Exempt-Full Time	-	-	24,500	24,500
462.13-02	Non-Exempt-Part Time	-	-	13,700	13,700
462.15-00	Salaries-Temporary	-	-	\$37,500	\$52,800
462.18-15	Cell Phone Allowance	-	-	400	400
462.18-16	Clothing Allowance	-	-	600	600
462.25-00	Benefits-Vehicle Allow	-	-	-	-
		-	-	<b>76,700</b>	<b>92,000</b>
<b>CONTRACTUAL SERVICES</b>					
462.31-00	Professional Services	-	-	375	500
462.34-30	HVAC System	-	-	3,750	5,000
462.34-40	Electrical System	-	-	750	1,000
462.39-05	Facilities Program Expense	-	-	750	2,500
462.41-05	Trash Service	-	-	1,875	2,500
462.41-10	Gas & Electricity	-	-	60,000	80,000
462.42-05	Janitorial Services	-	-	1,125	1,500
462.43-20	Building Maintenance	-	-	3,750	5,000
462.43-21	Elevator Maintenance	-	-	3,750	5,000
462.43-25	Equipment Maintenance	-	-	2,250	3,000
462.43-43	Security	-	-	1,125	1,500
462.43-80	Software Maintenance	-	-	1,125	1,500
462.46-05	Telecommunications	-	-	1,875	2,500
462.47-20	Marketing / PR	-	-	1,125	-
462.49-05	Dues & Memberships	-	-	375	500
462.49-10	Seminars & Conf. Reg.	-	-	375	500
462.49-20	Training	-	-	175	250
462.49-41	Travel-Meals	-	-	175	250
462.49-42	Travel-Lodging	-	-	175	250
462.49-43	Travel-Airfare	-	-	375	500
462.49-44	Travel-Mileage	-	-	175	250
		-	-	<b>85,450</b>	<b>114,000</b>
<b>COMMODITIES</b>					
462.51-05	Copying Supplies	-	-	375	500
462.51-10	Office Supplies	-	-	1,125	1,500
462.51-15	Paper Supplies	-	-	750	1,000
462.52-15	Subscriptions	-	-	100	150
462.53-05	Uniforms	-	-	900	1,200
462.54-00	Operating Supplies	-	-	1,125	1,500
462.54-40	Food	-	-	375	500
462.56-05	Building Material	-	-	900	1,200
462.56-10	Janitorial Supplies	-	-	2,700	4,000
462.56-15	Maintenance Supplies	-	-	1,500	2,000
462.56-17	Electrical Supplies	-	-	375	500
		-	-	<b>10,225</b>	<b>14,050</b>
<b>COMMODITIES - CIP</b>					
462.79-10	Operating Equip (Inv)	-	-	3,500	3,500
462.79-25	Office Equipment (Inv)	-	-	1,500	1,500
		-	-	<b>5,000</b>	<b>5,000</b>
<b>TOTAL EXPENDITURES</b>		-	-	<b>177,375</b>	<b>225,050</b>

# Parks & Recreation Department

## Recreation Administration Division

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
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### PERSONNEL SERVICES

461.12-01	Exempt-Full Time	421,562	465,311	464,300	485,000
461.13-01	Non-Exempt-Full Time	183,057	201,286	221,200	231,500
461.15-00	Salaries-Temporary	26,349	1,820	35,000	15,000
461.18-15	Cell Phone Allow	5,156	5,670	5,500	5,700
461.25-00	Benefits-Vehicle Allow	4,339	4,985	4,800	5,000
		<b>640,463</b>	<b>679,072</b>	<b>730,800</b>	<b>742,200</b>

### CONTRACTUAL SERVICES

461.31-00	Professional Services	1,825	783	2,000	2,000
461.34-60	Credit Card Process Fee	32,196	12,024	32,500	32,500
461.42-05	Janitorial Services	4,059	1,072	4,000	4,000
461.43-25	Equipment Maintenance	-	-	1,000	1,000
461.43-80	Software Maint Agrmts	8,118	4,972	9,000	9,000
461.46-05	Telecommunications	6,593	3,522	7,000	3,500
461.47-10	Recruitment	-	-	1,000	1,000
461.47-15	Other Advertising	121	-	-	-
461.47-20	Marketing / PR	9,127	387	8,000	8,000
461.48-05	Copy / Image / Scan	3,401	3,112	3,500	3,500
461.48-10	Printing / Binding	4,754	200	6,000	6,000
461.49-05	Dues & Memberships	1,753	1,548	2,000	2,000
461.49-10	Seminars & Conf. Reg.	5,176	2,654	3,000	3,500
461.49-20	Training	3,476	445	3,000	3,500
461.49-41	Travel-Meals	480	252	500	500
461.49-42	Travel-Lodging	2,822	149	2,400	2,500
461.49-43	Travel-Airfare	529	60	1,000	1,000
461.49-44	Travel-Mileage	561	96	750	750
		<b>84,991</b>	<b>31,276</b>	<b>86,650</b>	<b>84,250</b>

### COMMODITIES

461.51-10	Office Supplies	2,196	656	2,500	2,500
461.51-15	Paper Supplies	841	492	1,000	1,000
461.52-15	Subscriptions	1,968	4,482	2,000	2,500
461.53-05	Uniforms	238	896	1,500	1,200
461.54-00	Operating Supplies	317	91	250	250
461.54-40	Food	3,201	402	3,500	3,000
461.54-60	Computer Supplies	826	500	750	1,000
461.58-05	Motor Vehicle Supplies	6,651	3,911	6,500	6,500
461.58-15	Fuel & Lube	7,758	3,336	10,000	8,000
		<b>23,996</b>	<b>14,766</b>	<b>28,000</b>	<b>25,950</b>

# Parks & Recreation Department

## Recreation Administration Division

			2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>COMMODITIES - CIP</b>						
461.79-10	Operating Equip (Inv)		560	-	1,000	1,000
461.79-25	Office Equip (Inventory)		7,143	12,911	4,000	5,000
			<b>7,703</b>	<b>12,911</b>	<b>5,000</b>	<b>6,000</b>
<b>OTHER CHARGES</b>						
461.65-10	Sales Tax		394	645	500	500
			<b>394</b>	<b>645</b>	<b>500</b>	<b>500</b>
<b>CAPITAL OUTLAY</b>						
461.74-00	Motor Vehicles		-	-	-	28,000
			-	-	-	<b>28,000</b>
<b>DEBT SERVICE</b>						
461.85.00	Lease Purchase		-	-	-	-
461.85-01	Lease Purchase / Principal		-	-	-	9,954
461.85-02	Lease Purchase / Interest		-	-	-	2,750
			-	-	-	<b>12,704</b>
<b>TOTAL EXPENDITURES</b>			<b>757,547</b>	<b>738,670</b>	<b>850,950</b>	<b>899,604</b>

### 2022 Capital Improvement Projects and Equipment

461.74-00	RC012E	Replace 2001 F150 Pickup Truck, Unit #98		28,000
461.85-00	RC051E	Replace 2005 Ford E450 Bus, Unit #763		12,704
<b>TOTAL CIP BUDGET IMPACT</b>				<b>40,704</b>

### 2022 Lease Purchase Payments

461.85-00	RC051E	Replace 2005 Ford E450 Bus, Unit #763		12,704
<b>TOTAL LEASE PURCHASE IMPACT</b>				<b>12,704</b>

# Parks & Recreation Department

## Recreation Pavilion Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>CONTRACTUAL SERVICES</b>					
477.41-05	Trash Service	772	678	800	800
477.41-10	Gas & Electricity	4,930	4,193	6,000	6,000
477.42-05	Janitorial Services	-	-	1,500	1,000
477.43-20	Building Maintenance	4,947	1,666	5,000	5,500
477.43-80	Software Maint Agrmts	72	129	200	200
477.46-05	Telecommunications	93	343	200	500
		<b>10,814</b>	<b>7,009</b>	<b>13,700</b>	<b>14,000</b>
<b>COMMODITIES</b>					
477.54-00	Operating Supplies	2,506	1,568	2,500	2,700
477.56-10	Janitorial Supplies	763	164	1,000	1,000
		<b>3,269</b>	<b>1,732</b>	<b>3,500</b>	<b>3,700</b>
<b>COMMODITIES - CIP</b>					
461.79-25	Office Equip (Inventory)	-	-	1,000	1,000
		-	-	<b>1,000</b>	<b>1,000</b>
<b>TOTAL EXPENDITURES</b>		<b>14,083</b>	<b>8,741</b>	<b>18,200</b>	<b>18,700</b>

# Parks & Recreation Department

## Depot Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
474.15-00	Salaries-Temporary	6,308	1,379	6,500	6,500
		<b>6,308</b>	<b>1,379</b>	<b>6,500</b>	<b>6,500</b>
<b>CONTRACTUAL SERVICES</b>					
474.41-05	Trash Service	473	573	500	600
474.41-10	Gas & Electricity	8,774	6,396	9,000	9,000
474.43-20	Building Maintenance	1,967	619	5,000	5,000
474.43-80	Software Maint Agrmts	328	452	350	500
474.46-05	Telecommunications	1,110	919	1,300	1,300
		<b>12,652</b>	<b>8,959</b>	<b>16,150</b>	<b>16,400</b>
<b>COMMODITIES</b>					
474.54-00	Operating Supplies	-	-	500	500
474.56-05	Building Material	-	-	1,000	1,000
474.56-10	Janitorial Supplies	237	557	500	600
		<b>237</b>	<b>557</b>	<b>2,000</b>	<b>2,100</b>
<b>COMMODITIES - CIP</b>					
474.79-25	Office Equip (Inventory)	-	-	500	500
		-	-	<b>500</b>	<b>500</b>
<b>TOTAL EXPENDITURES</b>		<b>19,197</b>	<b>10,895</b>	<b>25,150</b>	<b>25,500</b>

# Parks & Recreation Department

## Recreation Programs Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
471.14-00	Salaries-Seasonal	476,004	-	-	-
471.15-00	Salaries-Temporary	-	96,445	500,000	375,000
		<b>476,004</b>	<b>96,445</b>	<b>500,000</b>	<b>375,000</b>
<b>CONTRACTUAL SERVICES</b>					
471.39-02	Miscellaneous Programs	1,578	-	5,000	10,000
471.39-05	Facilities	6,230	3,542	10,000	10,000
471.39-06	Ice Rink	3,256	2,093	9,500	7,500
471.39-07	Tennis	1,360	-	2,000	2,000
471.39-08	Intramurals	268	138	250	-
471.39-10	Adult Basketball	916	287	1,000	1,000
471.39-11	Adult Softball	4,889	410	5,000	-
471.39-12	Twin Oaks	12,330	3,865	12,500	12,500
471.39-13	Adult Volleyball	3,153	910	3,000	4,000
471.39-14	Adult Soccer	258	-	250	-
471.39-15	Pickleball	-	330	3,000	3,000
471.39-18	Adult Kickball	38	72	250	-
471.39-20	Adult Crafts	1,609	824	-	-
471.39-23	Seniors	18,035	4,470	20,000	10,000
471.39-24	Special Populations	12,766	5,513	13,000	6,500
471.39-25	Special Bookings	5,640	-	5,000	-
471.39-26	Arts in the Park	47,817	5,144	48,500	50,000
471.39-28	Municipal Band	23,616	-	24,000	24,000
471.39-30	Arts & Pottery	865	697	3,000	1,500
471.39-31	Early Childhood Classes	487	71	1,500	-
471.39-32	Dance	2,873	28	3,000	3,000
471.39-33	Children's Theatre	22,294	111	22,500	11,250
471.39-35	Day Camp	36,975	73	38,000	38,000
471.39-36	Special Events	17,485	6,655	20,000	20,000
471.39-37	Home School PE	1,055	-	1,000	-
471.39-38	Soccer	1,690	-	5,000	5,000
471.39-39	Micro Soccer	2,531	-	3,000	-
471.39-40	Youth Soccer	6,803	-	7,000	-
471.39-42	Youth Soccer Camp	-	-	2,500	-
471.39-43	Youth Baseball	9,094	2,065	15,000	15,000
471.39-44	Wildcat Baseball	994	614	1,000	-
471.39-45	Youth Softball	5,454	1,751	7,500	7,500
471.39-47	Summer Optimist	3,507	-	2,500	2,500
471.39-48	Youth Basketball	5,903	4,737	5,500	6,000
471.39-49	Wildcat Basketball	440	-	500	-
471.39-51	Basketball camp	-	2,448	250	-
471.39-52	Youth Volleyball	1,331	-	1,500	1,500
471.39-53	Summer Youth Volleyball	2,696	-	2,500	2,750
471.39-54	Volleyball Camp	2,130	-	3,000	3,000
471.39-55	Youth Flag Football	4,086	-	4,000	4,000
471.39-56	Cheerleading	700	-	750	750
471.39-57	Youth Triathlon	11,205	3,642	12,500	12,500
471.39-58	My First Sports	855	644	1,000	1,500
471.39-59	Admissions-Tournaments	-	-	10,500	10,500
471.39-64	Concessions Ice Rink	1,235	182	500	500
471.39-65	Concessions - Contract	1,380	1,380	1,750	1,750
471.39-70	Youth Bowling	902	910	1,000	1,000
471.39-71	Youth Gymnastics	4,236	2,368	4,500	4,500
		<b>292,965</b>	<b>55,974</b>	<b>344,500</b>	<b>294,500</b>
<b>TOTAL EXPENDITURES</b>		<b>768,969</b>	<b>152,419</b>	<b>844,500</b>	<b>669,500</b>

# Parks & Recreation Department

## Building Services Division

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
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### PERSONNEL SERVICES

479.12-01	Exempt-Full Time	-	55,601	54,700	60,000
479.13-01	Non-Exempt-Full Time	143,811	99,649	164,800	204,000
479.13-02	Non-Exempt-Part Time	12,083	4,291	17,100	17,100
479.18-15	Cell Phone Allow	520	540	520	550
479.18-16	Clothing Allow	-	1,894	3,400	3,400
		<b>156,414</b>	<b>161,975</b>	<b>240,520</b>	<b>285,050</b>

### CONTRACTUAL SERVICES

479.34-30	HVAC System	27,500	16,447	27,500	27,500
479.34-40	Electrical System	-	-	1,000	1,000
479.41-05	Trash Service	4,593	4,818	4,500	5,000
479.41-10	Gas & Electricity	113,410	97,780	115,000	115,000
479.42-05	Janitorial Services	241	180	2,500	1,500
479.43-20	Building Maintenance	4,723	16,421	15,000	15,000
479.43-21	Elevator Maintenance	18,422	8,100	18,500	18,500
479.43-25	Equipment Maintenance	1,267	470	2,500	2,000
479.44-10	Equip & Vehicle Rent	-	-	500	500
479.46-05	Telecommunications	822	960	1,000	1,000
479.49-10	Seminars & Conf Reg	-	-	500	500
479.49-20	Training	516	-	1,500	1,500
479.49-41	Travel-Meals	66	-	100	100
479.49-42	Travel-Lodging	295	-	250	250
479.49-44	Travel-Mileage	-	-	100	100
		<b>171,855</b>	<b>145,176</b>	<b>190,450</b>	<b>189,450</b>

### COMMODITIES

479.53-05	Uniforms	608	599	1,250	1,250
479.54-00	Operating Supplies	1,847	2,012	2,000	2,000
479.56-05	Building Material	63	2,066	2,000	2,000
479.56-10	Janitorial Supplies	12,182	13,787	12,500	13,000
479.56-15	Maintenance Supplies	4,296	5,515	5,000	5,500
479.56-17	Electrical Supplies	720	283	750	750
479.58-05	Repair Parts	118	30	500	500
479.58-15	Fuel & Lube	-	-	-	-
		<b>19,834</b>	<b>24,292</b>	<b>24,000</b>	<b>25,000</b>

### CAPITAL OUTLAY

479.73-10	Operating & Maint (Equip)	-	-	-	48,000
479.75-25	Buildings (Maint)	-	-	-	68,000
		-	-	-	<b>116,000</b>

### COMMODITIES - CIP

479.79-10	Operating Equip (Inv)	2,411	23,041	5,000	5,000
479.79-25	Office Equip (Inventory)	-	-	-	2,500
		<b>2,411</b>	<b>23,041</b>	<b>5,000</b>	<b>7,500</b>

# Parks & Recreation Department

## Building Services Division

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>DEBT SERVICE</b>				
479.85-01 Lease Purchase / Principal	-	-	-	7,239
479.85-02 Lease Purchase / Interest	-	-	-	2,000
	-	-	-	<b>9,239</b>
<b>TOTAL EXPENDITURES</b>	<b>350,514</b>	<b>354,484</b>	<b>459,970</b>	<b>632,239</b>
479.73-10 BM018E Replace 6 Heat Pumps				
<b>TOTAL CIP BUDGET IMPACT</b>				<b>-</b>
<b>2022 Capital Improvement Projects and Equipment</b>				
479.73-10 BM010E City Hall: Replace 6 Heat Pumps				48,000
479.75-25 BM019E City Hall: Replace Drinking Fountains				18,000
479.75-25 BM031P City Hall: Repair Rieger Room/Restrooms				50,000
479.85-00 BM032E Replace 2007 Ford Ranger Unit 168				9,239
<b>TOTAL CIP BUDGET IMPACT</b>				<b>125,239</b>
<b>2022 Lease Purchase Payments</b>				
411.85-00 BM032E Replace 2007 Ford Ranger Unit 168 (1 out of 5 Payments)				9,239
<b>TOTAL LEASE PURCHASE IMPACT</b>				<b>9,239</b>

# Parks & Recreation Department

## Discovery Center

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
475.12-01	Exempt-Full Time	383,686	372,542	399,600	414,500
475.13-01	Non-Exempt-Full Time	71,536	76,563	75,000	75,500
475.13-02	Non-Exempt-Part Time	106,110	104,504	94,000	105,000
475.15-00	Salaries - Temporary	38,501	8,533	40,000	40,000
475.18-15	Cell Phone Allow	1,939	1,755	2,000	2,000
475.18-16	Benefits - Clothing Allow	-	473	-	500
475.25-00	Benefits - Vehicle Allow	4,745	4,652	5,000	5,000
		<b>606,517</b>	<b>569,022</b>	<b>615,600</b>	<b>642,500</b>
<b>CONTRACTUAL SERVICES</b>					
475.31-00	Professional Services	30,692	10,652	22,000	22,000
475.33-65	Entertainment	113,600	72,638	100,000	100,000
475.34-05	Repair Services	729	668	2,000	2,000
475.34-30	HVAC System	10,710	10,675	12,000	11,000
475.34-60	Credit Card Process Fee	9,426	5,128	10,000	10,000
475.39-02	Miscellaneous Programs	11,284	753	-	2,000
475.39-35	Day Camp	1,982	744	2,000	2,000
475.39-72	Education Events	6,244	2,224	6,300	6,300
475.39-73	Birthday Parties	1,693	381	2,000	2,000
475.39-74	Volunteers	1,728	493	1,500	1,500
475.39-75	Early Childhood Programs	165	22	250	250
475.39-76	Adult Programs	1,671	-	2,000	2,000
475.39-77	School Age Programs	113	-	250	250
475.39-78	Outreach Programs	8	-	250	250
475.39-79	Exhibit Programs	901	-	2,000	2,500
475.39-81	Membership Programs	3,296	1,402	3,500	3,500
475-41.05	Trash Service	1,586	1,701	1,600	1,700
475.41-10	Gas & Electricity	80,703	89,189	80,000	90,000
475.43-20	Building Maintenance	27,192	15,401	12,000	12,000
475.43-21	Elevator Maintenance	-	419	1,000	1,000
475.43-25	Equipment Maintenance	18,750	18,750	19,000	15,000
475.43-26	Copy Machine	3,296	1,744	3,300	3,300
475.43-40	Signage	-	-	200	200
475.43-43	Security	1,310	1,605	450	1,600
475.43-80	Software Maint Agrmnts	11,499	8,842	15,000	12,000
475.44-10	Equipment & Veh. Rent	130	-	250	-
475.46-05	Telecommunications	7,801	5,951	7,800	7,800
475.46-10	Postage	1,179	502	1,200	1,200
475.47-20	Marketing / PR	32,982	17,448	36,000	36,000
475.48-05	Copy / Image / Scan	2,871	2,885	3,000	3,000
475.48-10	Printing / Binding	7,564	1,026	3,000	3,000

# Parks & Recreation Department

## Discovery Center

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>CONTRACTUAL SERVICES (Cont.)</b>					
475.49-05	Dues & Memberships	3,275	1,915	3,500	3,500
475.49-10	Seminars & Conf. Reg.	760	250	2,500	2,000
475.49-20	Training	680	-	1,000	1,000
475.49-25	In-House Training	85	-	-	-
475.49-41	Travel-Meals	-	41	500	500
475.49-42	Travel-Lodging	815	328	2,000	2,000
475.49-43	Travel-Airfare	-	-	1,200	1,200
475.49-44	Travel-Mileage	277	45	250	250
		<b>396,997</b>	<b>273,822</b>	<b>360,800</b>	<b>365,800</b>
<b>COMMODITIES</b>					
475.51-10	Office Supplies	4,248	498	4,000	4,000
475.51-15	Paper Supplies	241	280	250	300
475.52-05	Books	-	-	150	150
475.52-15	Subscriptions	1,362	804	1,400	1,400
475.53-05	Uniforms	1,132	-	2,000	2,000
475.54-00	Operating Supplies	7,256	1,044	7,500	7,500
475.54-26	Education Supplies	1,524	1,094	2,500	2,500
475.54-27	Exhibit Supplies	8,766	3,068	12,000	10,000
475.54-35	First Aid	105	-	75	75
475.54-40	Food	415	16	500	500
475.54-60	Computer Supplies	286	766	500	500
475.54-70	Sign Materials	20	-	500	500
475.56-05	Building Material	1,958	817	2,000	2,000
475.56-10	Janitorial Supplies	2,977	4,376	4,000	4,500
475.56-15	Maintenance Supplies	614	2,940	1,000	3,000
475.59-15	Resale Items	36,365	12,505	55,000	50,000
		<b>67,269</b>	<b>28,208</b>	<b>93,375</b>	<b>88,925</b>
<b>COMMODITIES - CIP</b>					
475.79-10	Operating Equip (Inv)	10,322	2,433	1,000	1,000
475.79-25	Office Equip (Inventory)	1,461	15,465	5,000	5,000
		<b>11,783</b>	<b>17,898</b>	<b>6,000</b>	<b>6,000</b>
<b>CAPITAL OUTLAY</b>					
475.75-25	Building Maintenance	312	-	1,000	1,000
		<b>312</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>
<b>TOTAL EXPENDITURES</b>		<b>1,082,878</b>	<b>888,950</b>	<b>1,076,775</b>	<b>1,104,225</b>

# Parks & Recreation Department

## Animal Services Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
416.12-01	Exempt-Full Time	73,225	78,710	77,400	79,000
416.13-01	Non-Exempt-Full Time	335,586	299,036	377,100	335,500
416.13-02	Part Time	-	1,956	-	16,500
416.15-00	Salaries-Temporary	29,130	13,328	20,000	35,000
416.18-15	Cell Phone Allow	980	1,485	1,500	1,500
416.18-16	Clothing Allow	4,150	3,556	4,700	4,500
416.18-17	Moving Allow	2,689	-	-	-
416.25-00	Benefits-Vehicle Allow	1,269	1,475	1,500	1,500
		<b>447,029</b>	<b>399,546</b>	<b>482,200</b>	<b>473,500</b>
<b>CONTRACTUAL SERVICES</b>					
416.31-00	Professional Services	2,726	2,263	2,500	2,500
416.33-10	Animal Shelter Contract	1,969	1,800	16,000	18,000
416.33-70	Veterinary Services	12,542	13,055	5,000	5,000
416.34-60	Credit Card Process Fee	2,004	1,767	1,250	1,200
416.41-05	Trash Service	836	707	750	750
416.41-10	Gas & Electricity	21,949	16,672	22,000	22,000
416.42-10	Ground Maintenance	-	-	250	250
416.43-20	Building Maintenance	2,079	10,328	5,000	20,000
416.43-25	Equipment Maintenance	4,683	3,177	4,000	5,000
416.43-26	Copy Machine	3,966	2,842	1,500	1,500
416.43-80	Software Maint Agrmts	-	2,115	2,000	2,000
416.46-05	Telecommunications	3,041	2,770	3,200	5,500
416.46-10	Postage	121	258	200	200
416.47-15	Other Advertising	200	-	1,000	1,000
416.47-20	Marketing / PR	3,589	1,554	4,000	4,000
416.48-05	Copy / Image / Scan	645	645	800	700
416.48-10	Printing / Binding	3,906	3,570	3,500	4,000
416.49-05	Dues & Memberships	400	400	500	1,000
416.49-10	Seminars & Conf. Reg.	234	200	2,500	3,000
416.49-25	In-House Training	149	-	500	500
416.49-41	Travel-Meals	18	148	500	500
416.49-42	Travel-Lodging	197	-	1,500	1,500
416.49-44	Travel-Mileage	24	-	500	500
		<b>65,278</b>	<b>64,271</b>	<b>78,950</b>	<b>100,600</b>

# Parks & Recreation Department

## Animal Services Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>COMMODITIES</b>					
416.51-10	Office Supplies	2,103	854	2,500	2,000
416.51-15	Paper Supplies	182	33	500	200
416.52-05	Books	-	-	100	-
416.53-05	Uniforms	2,609	3,377	3,000	4,000
416.54-00	Operating Supplies	22,423	14,133	15,000	15,000
416.54-10	Chemicals	6,013	4,669	5,000	5,000
416.54-20	Animal Food - Meat	7,408	911	2,000	2,000
416.54-35	First Aid	26	13	25	25
416.54-36	Veterinary Supplies	42,638	23,915	30,125	25,000
416.54-40	Food	1,594	398	250	250
416.56-05	Building Material	1,411	7	1,000	1,000
416.56-10	Janitorial Supplies	983	595	1,000	1,000
416.56-15	Maintenance Supplies	891	222	1,000	1,000
416.58-05	Repair Parts	421	2,520	2,000	2,000
416.58-15	Fuel & Lube	5,906	3,333	5,000	5,000
		<b>94,608</b>	<b>54,980</b>	<b>68,500</b>	<b>63,475</b>
<b>COMMODITIES - CIP</b>					
416.79-25	Office Equip (Inventory)	2,159	3,879	2,000	2,000
		<b>2,159</b>	<b>3,879</b>	<b>2,000</b>	<b>2,000</b>
<b>OTHER CHARGES</b>					
416.65-50	Collection Fee	98	-	-	-
		<b>98</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>609,172</b>	<b>522,676</b>	<b>631,650</b>	<b>639,575</b>
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>8,318,008</b>	<b>6,607,055</b>	<b>9,873,220</b>	<b>10,783,921</b>

# Community Development Department

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
441.11-01	Administrative-Full Time	105,772	108,666	118,700	121,500
441.12-01	Exempt-Full Time	376,307	392,530	433,100	455,000
441.13-01	Non-Exempt-Full Time	51,841	56,764	59,800	62,500
441.15-00	Salaries-Temporary	17,170	4,245	22,000	22,000
441.25-00	Benefits-Vehicle Allow	2,826	2,893	3,000	3,000
		<b>553,916</b>	<b>565,098</b>	<b>636,600</b>	<b>664,000</b>
<b>CONTRACTUAL SERVICES</b>					
441.31-00	Professional Services	-	-	5,000	10,000
441.43-26	Copy Machine	421	221	500	500
441.43-80	Software Maint Agrmts	13,917	29,901	16,800	14,020
441.46-05	Telecommunications	2,828	-	5,000	-
441.46-10	Postage	29	84	50	100
441.47-05	Legal Publications	100	98	100	100
441.47-10	Recruitment	1,285	445	-	500
441.47-15	Other Advertising	200	-	200	200
441.48-05	Copy/Image/Scan	5,262	4,803	6,000	5,200
441.48-10	Printing/Binding	53	176	100	100
441.49-05	Dues & Memberships	3,116	3,332	4,300	4,300
441.49-10	Seminars & Conf. Reg.	1,916	1,737	4,500	4,500
441.49-20	Training	500	45	800	800
441.49-41	Travel-Meals	322	8	1,300	1,000
441.49-42	Travel-Lodging	1,618	-	4,500	4,500
441.49-43	Travel-Airfare	-	823	1,500	1,500
441.49-44	Travel-Mileage	516	5	700	700
		<b>32,083</b>	<b>41,678</b>	<b>51,350</b>	<b>48,020</b>
<b>COMMODITIES</b>					
441.51-10	Office Supplies	2,072	874	2,300	2,000
441.52-15	Subscriptions	195	110	-	200
441.53-05	Uniforms	-	-	200	200
441.54-00	Operating Supplies	661	-	700	700
441.54-40	Food	516	55	550	500
441.54-60	Computer Supplies	587	-	800	800
441.58-05	Repair Parts	69	325	100	200
441.58-15	Fuel & Lube	546	70	2,000	350
		<b>4,646</b>	<b>1,434</b>	<b>6,650</b>	<b>4,950</b>
<b>CAPITAL OUTLAY</b>					
441.74-00	Motor Vehicles	-	-	-	25,000
		-	-	-	<b>25,000</b>
<b>COMMODITIES - CIP</b>					
441.79-25	Office Equip (Inventory)	4,949	6,259	6,000	6,000
		<b>4,949</b>	<b>6,259</b>	<b>6,000</b>	<b>6,000</b>
<b>TRANSFERS</b>					
441.90-15	Transfer to Special Rev	100	-	-	-
		<b>100</b>	-	-	-
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>595,694</b>	<b>614,469</b>	<b>700,600</b>	<b>747,970</b>
<b>2022 Capital Improvement Projects and Equipment</b>					
441.74-00	CD014E	Replace 2007 Ford Ranger, Unit #168			25,000
<b>TOTAL CIP BUDGET IMPACT</b>					<b>25,000</b>

# Legal Department

## Legal Services Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
408.11-01	Administrative-Full Time	129,716	140,106	134,600	161,000
408.12-01	Exempt-Full Time	179,780	230,752	226,500	247,000
408.25-00	Benefits-Vehicle Allow	3,000	3,116	3,000	3,200
		<b>312,496</b>	<b>373,974</b>	<b>364,100</b>	<b>411,200</b>
<b>CONTRACTUAL SERVICES</b>					
408.31-30	Legal Services	60,000	60,000	60,000	60,000
408.46-05	Telecommunications	706	-	1,000	1,000
408.48-05	Copy/Image/Scan	3,794	2,658	3,100	3,100
408.49-05	Dues & Memberships	1,630	1,975	4,000	4,000
408.49-10	Seminars & Conf Reg	820	425	2,200	2,500
408.49-20	Training	649	60	1,000	1,200
408.49-41	Travel-Meals	22	-	250	250
408.49-42	Travel-Lodging	415	-	1,500	1,500
408.49-43	Travel-Airfare	-	-	700	700
408.49-44	Travel-Mileage	-	-	500	500
		<b>68,036</b>	<b>65,118</b>	<b>74,250</b>	<b>74,750</b>
<b>COMMODITIES</b>					
408.51-10	Office Supplies	719	334	2,300	2,300
408.52-05	Books	293	-	600	600
408.52-15	Subscriptions	3,960	4,250	4,500	4,700
408.53-05	Uniforms	294	-	375	375
408.54-40	Food	38	23	100	100
408.54-60	Computer Supplies	998	-	2,500	2,500
		<b>6,302</b>	<b>4,607</b>	<b>10,375</b>	<b>10,575</b>
<b>COMMODITIES - CIP</b>					
408.79-25	Office Equip (Inventory)	1,943	5,325	4,500	4,500
		<b>1,943</b>	<b>5,325</b>	<b>4,500</b>	<b>4,500</b>
<b>TOTAL EXPENDITURES</b>		<b>388,777</b>	<b>449,024</b>	<b>453,225</b>	<b>501,025</b>

# Legal Department Municipal Court Division

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
409.12-01	Exempt-Full Time	381,499	408,484	404,800	414,000
409.12-02	Exempt-Part Time	75,629	79,790	78,400	80,000
409.13-01	Non-Exempt -Full Time	191,575	185,777	203,300	168,000
409.13-02	Non-Exempt-Part Time	14,750	18,539	14,500	-
409.15-00	Salaries-Temporary	17,574	3,203	20,300	25,000
409.18-15	Cell Phone Allow	40	3	40	40
409.18-16	Clothing Allow	1,022	865	1,100	1,300
409.25-00	Benefits-Vehicle Allow	3,748	3,963	3,800	4,300
		<b>685,837</b>	<b>700,624</b>	<b>726,240</b>	<b>692,640</b>
<b>CONTRACTUAL SERVICES</b>					
409.31-30	Legal Services	74,945	72,364	78,000	80,000
409.31-70	Interpreter Fees	4,971	979	6,500	6,500
409.34-20	Witness Fees	2,018	2,221	4,500	5,000
409.34-60	Credit Card Process Fee	9,986	10,448	11,000	11,000
409.36-15	Drug Testing	1,730	385	2,500	2,500
409.41-05	Trash Service	1,000	684	1,500	1,500
409.43-20	Building Maint	2,167	2,306	3,500	3,500
409.43-25	Equipment Maint	1,252	371	2,000	6,000
409.43-80	Software Maint Agrmts	80,976	48,813	45,000	45,000
409.46-05	Telecommunications	2,221	1,864	7,000	3,500
409.48-05	Copy/Image/Scan	4,731	4,396	7,600	6,000
409.48-10	Printing/Binding	3,398	2,245	5,500	6,000
409.49-05	Dues & Memberships	710	1,098	1,000	2,000
409.49-10	Seminars & Conf. Reg	545	243	2,500	2,500
409.49-20	Training	-	20	1,500	1,500
409.49-41	Travel-Meals	13	-	300	300
409.49-42	Travel-Lodging	101	-	1,500	1,500
409.49-43	Travel-Airfare	-	-	800	800
409.49-44	Travel-Mileage	-	46	500	500
		<b>190,764</b>	<b>148,483</b>	<b>182,700</b>	<b>185,600</b>
<b>COMMODITIES</b>					
409.51-05	Copying Supplies	12	-	300	300
409.51-10	Office Supplies	6,440	6,428	7,500	7,500
409.52-05	Books	95	95	150	200
409.52-15	Subscriptions	2,714	3,014	3,000	3,500
409.53-05	Uniforms	957	523	2,000	2,000
409.54-40	Food	98	183	300	350
		<b>10,316</b>	<b>10,243</b>	<b>13,250</b>	<b>13,850</b>
<b>COMMODITIES - CIP</b>					
409.79-25	Office Equip (Inv)	5,177	4,835	8,600	9,000
409.79-31	Security Equip	4,181	4,320	5,000	6,000
		<b>9,358</b>	<b>9,155</b>	<b>13,600</b>	<b>15,000</b>
<b>CAPITAL OUTLAY</b>					
409.73-25	Office Equipment	35	44,986	-	-
		<b>35</b>	<b>44,986</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>896,310</b>	<b>913,491</b>	<b>935,790</b>	<b>907,090</b>
<b>TOTAL DEPT EXPENDITURES</b>		<b>1,285,087</b>	<b>1,362,515</b>	<b>1,389,015</b>	<b>1,408,115</b>

# General Services

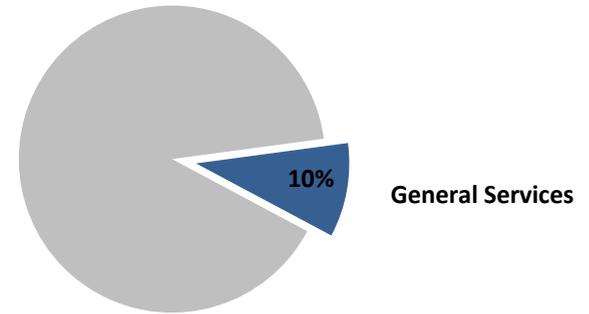
## Description

The General Services budget is used for the purchase of goods and services commonly used by all City departments. These include such expenditures as city property and liability insurance coverage, employer share of health insurance premiums, street lighting, legal notices, insurance settlements, postage, and other costs.

## Source of Funds

This Budget is financed from the General Fund and supported by revenues from sales taxes, user fees, motor vehicle taxes, franchise fees, liquor taxes, municipal court fines and fees, enterprise fund transfers, and property taxes.

% of General Fund Operating Budget General Services



The benefits line item is the city share of the health insurance that is transferred to our non-budgeted self insurance fund.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>				
416.12-01 Exempt-Full Time	61,921	67,703	65,300	-
416.18-10 Service Awards	48,000	66,500	50,000	35,000
416.18-11 Retirement/Separation Pay	276,124	34,165	260,000	260,000
416.18-15 Cell Phone Allow	148	35	200	100
416.24-00 Benefits-Group Life	7,100	7,067	10,000	10,000
416.25-00 Benefits-Vehicle Allowance	2,147	1,869	2,200	2,000
	<b>395,440</b>	<b>177,339</b>	<b>387,700</b>	<b>307,100</b>
<b>CONTRACTUAL SERVICES</b>				
416.31-00 Professional Services	59,410	146,575	60,000	60,000
416.32-05 Banking Services	30,097	27,808	32,000	32,000
416.32-10 Networking Services	15,817	13,203	16,000	16,000
416.32-25 File Fees / Registration	2,980	2,403	5,000	3,500
416.34-50 Election Expense	709	873	-	1,000
416.34-60 Credit Card Process Fee	699	709	1,000	1,000
416.34-99 Other Services	2,384	752	2,000	2,500
416.35-00 Programs	-	235,000	-	-
416.41-10 Gas & Electricity	37,578	64,636	38,000	65,000
416.41-30 Street Lighting	514,386	531,651	515,000	545,000
416.43-20 Building Maintenance	8,746	3,918	5,000	8,000
416.43-25 Equipment Maintenance	128	-	3,000	1,000
416.43-80 Software Maintenance Agreements	138,035	140,295	140,000	445,000
416.44-20 Office Equipment Lease	5,078	4,701	5,500	5,500
416.45-05 Property Insurance	132,989	170,498	130,515	145,000
416.45-10 Liability Insurance	186,613	188,743	190,000	200,000
416.46-05 Telecommunications	68,730	35,285	70,000	70,000
416.46-10 Postage	124,405	78,867	125,000	125,000
416.47-05 Legal Publications	10,679	8,711	12,000	12,000
416.47-20 Marketing / Public Relation	3,469	144,854	2,500	5,000
416.48-05 Copy/Image/Scan	-	191	-	500
416.48-10 Printing / Bindin Upgrade City Hall Phone System (3 out	1,041	3,551	5,000	5,000
416.49-05 BM001P Replace City Hall Auditorium Roof (2 ou	15,822	16,104	16,000	16,000
416.49-10 Seminar & Conference Registrations	174	-	-	-
416.49-20 Training	8,124	5,000	10,000	10,000
416.49-70 Reimbursement	41,344	32,324	42,000	42,000
	<b>1,409,437</b>	<b>1,856,652</b>	<b>1,425,515</b>	<b>1,816,000</b>

# General Services

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>COMMODITIES</b>				
416.51-10 Office Supplies	984	1,236	2,135	1,500
416.52-05 Books	2,150	2,289	3,200	2,500
416.54-00 Operations Supplies	987	6,924	500	1,000
416.54-75 Other Supplies	1,999	-	2,500	2,500
416.58-05 Repair Parts	213	428	500	500
416.58-15 Fuel & Lube	343	80	408	500
	<b>6,676</b>	<b>10,958</b>	<b>9,243</b>	<b>8,500</b>
<b>COMMODITIES - CIP</b>				
416.79-25 Office Equipment (Inventory)	19,213	4,182	54,000	50,000
	<b>19,213</b>	<b>4,182</b>	<b>54,000</b>	<b>50,000</b>
<b>OTHER CHARGES</b>				
416.65-99 Other Charges	72,471	17,451	76,245	20,000
416.66-00 Cash Reserves	65,007	-	741,113	750,000
	<b>137,478</b>	<b>17,451</b>	<b>817,358</b>	<b>770,000</b>
<b>CAPITAL OUTLAY</b>				
416.73-25 Office Equipment	-	90,343	-	-
416.74-00 Motor Vehicles	-	-	-	-
	<b>-</b>	<b>90,343</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS</b>				
416.90-15 Transfer to Special Revenue	-	473,467	-	-
416.90-20 Transfer to Debt Service	120,553	-	-	50,000
	<b>120,553</b>	<b>473,467</b>	<b>-</b>	<b>50,000</b>
<b>DEBT SERVICE</b>				
416.85-00 Lease Purchase	-	22,488	-	-
416.85-01 Lease Purchase / Principal	103,042	141,152	136,783	62,611
416.85-02 Lease Purchase / Interest	9,954	6,371	2,780	4,639
	<b>112,996</b>	<b>170,011</b>	<b>139,563</b>	<b>67,249</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,201,793</b>	<b>\$ 2,800,403</b>	<b>\$ 2,833,379</b>	<b>\$ 3,068,849</b>
<b>TOTAL CIP BUDGET IMPACT</b>			-	
<b>2022 Lease Purchase Payments</b>				
416.85-00 - Upgrade City Hall Phone System (3 out of 5 Payments)				34,636
416.85-00 BM001P Replace City Hall Auditorium Roof (2 out of 7 Payments)				32,613
<b>TOTAL LEASE PURCHASE IMPACT</b>				<b>67,249</b>

# General Services

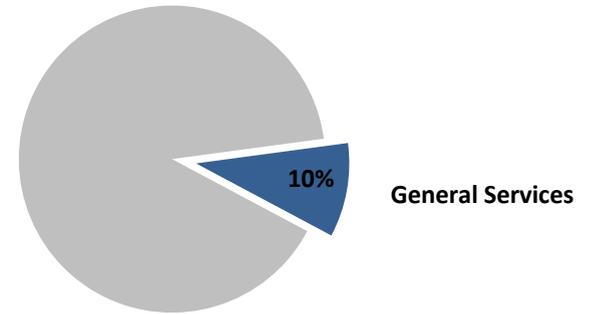
## Description

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## Source of Funds

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% of General Fund Operating Budget General Services



The benefits line item is the city share of the health insurance that is transferred to our non-budgeted self insurance fund.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>				
416.12-01 Exempt-Full Time	61,921	67,703	65,300	-
416.18-10 Service Awards	48,000	66,500	50,000	35,000
416.18-11 Retirement/Separation Pay	276,124	34,165	260,000	260,000
416.18-15 Cell Phone Allow	148	35	200	100
416.24-00 Benefits-Group Life	7,100	7,067	10,000	10,000
416.25-00 Benefits-Vehicle Allowance	2,147	1,869	2,200	2,000
	<b>395,440</b>	<b>177,339</b>	<b>387,700</b>	<b>307,100</b>
<b>CONTRACTUAL SERVICES</b>				
416.31-00 Professional Services	59,410	146,575	60,000	60,000
416.32-05 Banking Services	30,097	27,808	32,000	32,000
416.32-10 Networking Services	15,817	13,203	16,000	16,000
416.32-25 File Fees / Registration	2,980	2,403	5,000	3,500
416.34-50 Election Expense	709	873	-	1,000
416.34-60 Credit Card Process Fee	699	709	1,000	1,000
416.34-99 Other Services	2,384	752	2,000	2,500
416.35-00 Programs	-	235,000	-	-
416.41-10 Gas & Electricity	37,578	64,636	38,000	65,000
416.41-30 Street Lighting	514,386	531,651	515,000	545,000
416.43-20 Building Maintenance	8,746	3,918	5,000	8,000
416.43-25 Equipment Maintenance	128	-	3,000	1,000
416.43-80 Software Maintenance Agreements	138,035	140,295	140,000	445,000
416.44-20 Office Equipment Lease	5,078	4,701	5,500	5,500
416.45-05 Property Insurance	132,989	170,498	130,515	145,000
416.45-10 Liability Insurance	186,613	188,743	190,000	200,000
416.46-05 Telecommunications	68,730	35,285	70,000	70,000
416.46-10 Postage	124,405	78,867	125,000	125,000
416.47-05 Legal Publications	10,679	8,711	12,000	12,000
416.47-20 Marketing / Public Relation	3,469	144,854	2,500	5,000
416.48-05 Copy/Image/Scan	-	191	-	500
416.48-10 Printing / Bindin Upgrade City Hall Phone System (3 out	1,041	3,551	5,000	5,000
416.49-05 BM001P Replace City Hall Auditorium Roof (2 ou	15,822	16,104	16,000	16,000
416.49-10 Seminar & Conference Registrations	174	-	-	-
416.49-20 Training	8,124	5,000	10,000	10,000
416.49-70 Reimbursement	41,344	32,324	42,000	42,000
	<b>1,409,437</b>	<b>1,856,652</b>	<b>1,425,515</b>	<b>1,816,000</b>

# General Services

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>COMMODITIES</b>				
416.51-10 Office Supplies	984	1,236	2,135	1,500
416.52-05 Books	2,150	2,289	3,200	2,500
416.54-00 Operations Supplies	987	6,924	500	1,000
416.54-75 Other Supplies	1,999	-	2,500	2,500
416.58-05 Repair Parts	213	428	500	500
416.58-15 Fuel & Lube	343	80	408	500
	<b>6,676</b>	<b>10,958</b>	<b>9,243</b>	<b>8,500</b>
<b>COMMODITIES - CIP</b>				
416.79-25 Office Equipment (Inventory)	19,213	4,182	54,000	50,000
	<b>19,213</b>	<b>4,182</b>	<b>54,000</b>	<b>50,000</b>
<b>OTHER CHARGES</b>				
416.65-99 Other Charges	72,471	17,451	76,245	20,000
416.66-00 Cash Reserves	65,007	-	741,113	750,000
	<b>137,478</b>	<b>17,451</b>	<b>817,358</b>	<b>770,000</b>
<b>CAPITAL OUTLAY</b>				
416.73-25 Office Equipment	-	90,343	-	-
416.74-00 Motor Vehicles	-	-	-	-
	<b>-</b>	<b>90,343</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS</b>				
416.90-15 Transfer to Special Revenue	-	473,467	-	-
416.90-20 Transfer to Debt Service	120,553	-	-	50,000
	<b>120,553</b>	<b>473,467</b>	<b>-</b>	<b>50,000</b>
<b>DEBT SERVICE</b>				
416.85-00 Lease Purchase	-	22,488	-	-
416.85-01 Lease Purchase / Principal	103,042	141,152	136,783	62,611
416.85-02 Lease Purchase / Interest	9,954	6,371	2,780	4,639
	<b>112,996</b>	<b>170,011</b>	<b>139,563</b>	<b>67,249</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,201,793</b>	<b>\$ 2,800,403</b>	<b>\$ 2,833,379</b>	<b>\$ 3,068,849</b>
<b>TOTAL CIP BUDGET IMPACT</b>			-	
<b>2022 Lease Purchase Payments</b>				
416.85-00 - Upgrade City Hall Phone System (3 out of 5 Payments)				34,636
416.85-00 BM001P Replace City Hall Auditorium Roof (2 out of 7 Payments)				32,613
<b>TOTAL LEASE PURCHASE IMPACT</b>				<b>67,249</b>

# Outside Services

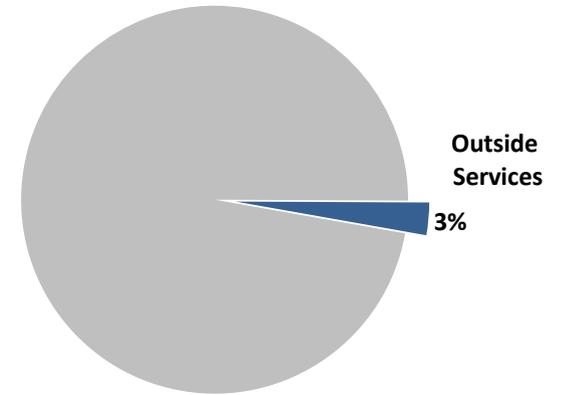
## Description

The City helps support a number of public agencies that provide valuable services to the citizens of Manhattan. Such services range from: social services agencies assisting the young, elderly, or disadvantaged; quality of life programs supporting local music and arts; and museums, exhibitions, and other local interest programs that reflect the heritage of Manhattan, both past and present.

## Source of Funds

This Budget is financed from the General Fund and supported by revenues from sales taxes, user fees, motor vehicle taxes, franchise fees, liquor taxes, municipal court fines and fees, enterprise fund transfers, and property taxes.

% of General Fund Operating Budget Outside Services



SSAB FUNDING ALLOCATION HISTORY	2019	2020	2021	2022
<b>AGENCY</b>				
Big Brothers / Big Sisters	37,000	30,000	30,000	37,000
Boys & Girls Club	30,605	45,865	45,865	45,865
Crisis Center	48,800	48,800	48,800	48,800
Homecare & Hospice	50,812	50,812	50,812	54,222
Kansas Legal Services	37,000	40,000	40,000	40,000
KSU Child Development Center	44,132	43,432	43,432	-
Manhattan Emergency Shelter	66,768	86,768	86,768	86,768
Morning Star Inc., CRO	12,000	12,000	12,000	12,000
Shepherd's Crossing	50,000	50,000	50,000	55,000
Sunflower CASA Project, Inc.	56,000	56,000	56,000	56,000
Thrive (Formerly Circles Manhattan)	14,000	14,000	14,000	14,000
<b>TOTAL ALLOCATION</b>	<b>\$ 447,117</b>	<b>\$ 477,677</b>	<b>\$ 477,677</b>	<b>\$ 449,655</b>

Agency applications for funding are reviewed and evaluated by the 15 member Social Services Advisory Board. Recommendations are then presented to the commission for approval. See the Advisory Boards and Committees section for more information on the Social Services Advisory Board.

	2019 Actual	2020 Budget	2021 Budget	2022 Budget
<b>GRANTS</b>				
417.61-71 Good Neighbors Program	4,000	4,000	4,000	4,000
418.61-14 Other Grants Awarded*	56,193	69,475	69,475	69,475
418.61-15 Social Services Contracts	447,117	477,677	477,677	449,655
468.61-13 Flint Hills Area Transportation**	129,882	-	-	-
	<b>637,192</b>	<b>551,152</b>	<b>551,152</b>	<b>523,130</b>
<b>TRANSFERS</b>				
415.90-15 Transfer to Special Revenue	145,668	135,000	135,000	135,000
	<b>145,668</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 782,860</b>	<b>\$ 686,152</b>	<b>\$ 686,152</b>	<b>\$ 658,130</b>

\*Local contribution for the Flint Hills Metropolitan Planning Organization.

\*\*2020 and 2021 line item was funded through Economic Development Fund.

# SPECIAL REVENUE FUNDS

# 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 five-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 fund is supported by City sales taxes and franchise fees generated on campus due to the annexation of KSU on July 3, 1994.

The amount of sales taxes that are transferred to this fund are reduced by the estimated dollar amount of fire services the City provides to the University on an annual basis.

## 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 and Interest Fund; the City University Fund transfers monies to the Bond and Interest Fund to make the payments.

		Revenues			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
300.00-00	Beginning Fund Balance	267,490	220,924	123,924	150,000
<b>TAXES &amp; ASSESSMENTS</b>					
318.60-10	Electric & Gas	557,755	563,866	594,000	530,000
318.60-20	Telecommunications	-	14	86	-
		-	<b>557,769</b>	<b>563,952</b>	<b>594,000</b>
<b>TRANSFERS</b>					
391.10-00	Transfer from General Fund	145,668	138,450	135,000	135,000
		-	<b>145,668</b>	<b>138,450</b>	<b>135,000</b>
<b>TOTAL REVENUE</b>		<b>\$ 970,927</b>	<b>\$ 923,327</b>	<b>\$ 852,924</b>	<b>\$ 815,000</b>

		Expenditures			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>OTHER CHARGES</b>					
415.66-00	Cash Reserves	-	-	2,924	165,000
		-	-	<b>2,924</b>	<b>165,000</b>
<b>CAPITAL OUTLAY</b>					
415.75-55	City / University Support	31,647	-	-	-
		<b>31,647</b>	-	-	-
<b>TRANSFERS</b>					
415.90-20	Transfer to Debt Service	-	-	-	-
415.90-25	Transfer to Capital Project	718,356	550,000	850,000	650,000
		<b>718,356</b>	<b>550,000</b>	<b>850,000</b>	<b>650,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 750,003</b>	<b>\$ 550,000</b>	<b>\$ 852,924</b>	<b>\$ 815,000</b>

# City University

## 2022 Capital Improvement Projects and Equipment

415.90-25	CU043P	North Campus Corridor Improvements	500,000
415.90-25	CU050P	Campus Perimeter Crosswalk & Traffic Improvements	150,000
<b>TOTAL CIP BUDGET IMPACT</b>			<b>650,000</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 area, 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			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
300.00-00	Beginning Fund Balance	250	250	-	500
<b>TAXES &amp; ASSESSMENTS</b>					
311.60-20	Aggieville Business Fees	60,307	61,896	72,500	71,000
		<b>60,307</b>	<b>61,896</b>	<b>72,500</b>	<b>71,000</b>
<b>TOTAL REVENUE</b>		<b>\$ 60,557</b>	<b>\$ 62,146</b>	<b>\$ 72,500</b>	<b>\$ 71,500</b>

		Expenditures			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>CONTRACTUAL SERVICES</b>					
447.33-00	Contracted Services	60,307	61,155	72,000	71,500
447.41-10	Gas & Electricity	-	-	500	-
		<b>60,307</b>	<b>61,155</b>	<b>72,500</b>	<b>71,500</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 60,307</b>	<b>\$ 61,155</b>	<b>\$ 72,500</b>	<b>\$ 71,500</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

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
300.00-00 Beginning Fund Balance	346	594	94	500
<b>TAXES &amp; ASSESSMENTS</b>				
311.60-10 Downtown Business Fees	83,367	81,881	89,500	86,000
	<b>83,367</b>	<b>81,881</b>	<b>89,500</b>	<b>86,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 83,714</b>	<b>\$ 82,476</b>	<b>\$ 89,594</b>	<b>\$ 86,500</b>

### Expenditures

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>CONTRACTUAL SERVICES</b>				
448.33-00 Contracted Services	83,119	82,444	89,594	86,500
	<b>83,119</b>	<b>82,444</b>	<b>89,594</b>	<b>86,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 83,119</b>	<b>\$ 82,444</b>	<b>\$ 89,594</b>	<b>\$ 86,500</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,

## 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.

		Revenues			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
300.00-00	Beginning Fund Balance	7,837,639	8,818,998	8,375,621	5,192,448
<b>6400 - MEDOFAB</b>					
<b>USE OF MONEY &amp; PROPERTY</b>					
362.01-00	Investment Interest	1,621	3,503	1,846	500
362.10-00	Dividend Distributions	11,412	3,872	30,000	10,000
		<b>13,033</b>	<b>7,375</b>	<b>31,846</b>	<b>10,500</b>
<b>TOTAL MEDOFAB REVENUE</b>		<b>\$ 13,033</b>	<b>\$ 7,375</b>	<b>\$ 31,846</b>	<b>\$ 10,500</b>
<b>6500 - RICOED 2002</b>					
<b>TAXES &amp; ASSESSMENTS</b>					
318.10-20	Riley County Sales Tax	39,119	23,912	-	27,000
318.15-20	Riley County Use Tax	2,263	809	-	1,000
		<b>41,382</b>	<b>24,721</b>	<b>-</b>	<b>28,000</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
362.01-00	Investment Interest	42,266	15,217	10,567	3,000
		<b>42,266</b>	<b>15,217</b>	<b>10,567</b>	<b>3,000</b>
<b>CONTRIBUTIONS &amp; OTHER REVENUE</b>					
372.00-00	Contributions & Other / Misc	458,817	457,917	557,917	557,917
		<b>458,817</b>	<b>457,917</b>	<b>557,917</b>	<b>557,917</b>
<b>TOTAL RICOED 2002 REVENUE</b>		<b>\$ 542,465</b>	<b>\$ 497,855</b>	<b>\$ 568,484</b>	<b>\$ 588,917</b>
<b>6600 - RICOED 2012</b>					
<b>TAXES &amp; ASSESSMENTS</b>					
318.10-20	Riley County Sales Tax	1,704,185	1,604,320	2,005,000	2,000,000
318.15-20	Riley County Use Tax	233,840	300,850	268,000	268,000
		<b>1,938,025</b>	<b>1,905,170</b>	<b>2,273,000</b>	<b>2,268,000</b>

# Economic Development Opportunity

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>USE OF MONEY &amp; PROPERTY</b>				
362.01-00 Investment Interest	105,436	36,563	27,000	5,000
	<b>105,436</b>	<b>36,563</b>	<b>27,000</b>	<b>5,000</b>
<b>CONTRIBUTIONS &amp; OTHER REVENUE</b>				
372.00-00 Contributions & Other / Misc	-	2,500	-	-
	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>-</b>
<b>TOTAL RICOED 2012 REVENUE</b>	<b>\$ 2,043,461</b>	<b>\$ 1,944,233</b>	<b>\$ 2,300,000</b>	<b>\$ 2,273,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 10,436,598</b>	<b>\$ 11,268,462</b>	<b>\$ 11,275,951</b>	<b>\$ 8,064,865</b>

## Expenditures

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>6400 - MEDOFAB</b>				
<b>CONTRACTUAL SERVICES</b>				
481.31-00 Professional Services	49,380	-	-	-
481.35-10 Unexpended Program Budget	-	-	954,716	954,716
	<b>49,380</b>	<b>-</b>	<b>954,716</b>	<b>954,716</b>
<b>TOTAL MEDOFAB EXPENDITURES</b>	<b>\$ 49,380</b>	<b>\$ -</b>	<b>\$ 954,716</b>	<b>\$ 954,716</b>
<b>6500 - RICOED 2002</b>				
<b>CONTRACTUAL SERVICES</b>				
481.35-00 Economic Development	-	1,576	1,635,442	1,635,442
481.35-10 Unexpended Program Budget	-	387,131	906,509	-
481.49-05 Dues & Memberships	-	12,000	-	-
	<b>-</b>	<b>400,707</b>	<b>2,541,951</b>	<b>1,635,442</b>
<b>OTHER CHARGES</b>				
481.65-25 Assessment Fee	155,982	137,696	39,970	-
	<b>155,982</b>	<b>137,696</b>	<b>39,970</b>	<b>-</b>
<b>TOTAL RICOED 2002 EXPENDITURES</b>	<b>\$ 155,982</b>	<b>\$ 538,403</b>	<b>\$ 2,581,921</b>	<b>\$ 1,635,442</b>
<b>6600 - RICOED 2012</b>				
<b>CONTRACTUAL SERVICES</b>				
481.31-00 Professional Services	-	-	-	-
481.35-00 Economic Development	314,210	839,146	792,007	792,007
481.35-10 Unexpended Program Budget	-	-	4,561,889	3,038,115
481.49-05 Professional Dues & Membership	12,000	-	12,000	12,000
481.49-42 Travel-Lodging	-	-	-	-
481.49-42 Travel-Airfare	559	-	-	-
	<b>326,769</b>	<b>839,146</b>	<b>5,365,896</b>	<b>3,842,122</b>

# Economic Development Opportunity

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>CAPITAL OUTLAY</b>					
481.73-10	Operating & Maintenance Equip	-	-	-	-
481.75-45	Planning Studies	-	16,418	-	-
		-	<b>16,418</b>	-	-
<b>TRANSFERS</b>					
481.90-10	Transfer to General Fund	100,000	200,000	697,085	200,000
481.90-20	Transfer to Debt Service	709,475	1,269,121	-	1,432,585
481.90-25	Transfer to Cap Project	275,994	292,242	-	-
		<b>1,085,469</b>	<b>1,761,362</b>	<b>697,085</b>	<b>1,632,585</b>
<b>TOTAL RICOED 2012 EXPENDITURES</b>		<b>\$ 1,412,238</b>	<b>\$ 2,616,927</b>	<b>\$ 6,062,981</b>	<b>\$ 5,474,707</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,617,600</b>	<b>\$ 3,155,330</b>	<b>\$ 9,599,618</b>	<b>\$ 8,064,865</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. Ordinance No. 7242 permits Health Insurance Costs to be paid from this Fund.

		Revenues			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
300.00-00	Beginning Fund Balance	206,262	-	-	-
<b>TAXES &amp; ASSESSMENTS</b>					
311.10-00	Ad Valorem	1,728,822	2,187,393	2,231,000	2,231,000
311.40-00	Delinquent / Ad Valorem	15,646	21,612	17,024	17,024
311.50-00	Motor Vehicle Tax	128,727	137,321	173,476	173,476
		<b>1,873,195</b>	<b>2,346,326</b>	<b>2,421,500</b>	<b>2,421,500</b>
<b>GRANTS</b>					
332.00-00	Grant	-	31,427	-	-
		-	<b>31,427</b>	-	-
<b>TRANSFERS</b>					
391.10-00	Transfer from General Fund	-	26,238	-	-
391.13-00	Sales Tax Transfer	3,405,000	3,425,000	3,425,000	3,425,000
		<b>3,405,000</b>	<b>3,451,238</b>	<b>3,425,000</b>	<b>3,425,000</b>
<b>TOTAL REVENUE</b>		<b>\$ 5,484,457</b>	<b>\$ 5,828,992</b>	<b>\$ 5,846,500</b>	<b>\$ 5,846,500</b>

		Expenditures			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
552.28-00	Benefits-Administration Fees	5,925	6,805	7,100	7,100
570.20-00	Benefits-Health Insurance	3,095,783	3,500,382	3,220,000	3,320,000
570.21-01	FICA	846,947	786,650	879,200	879,200
570.21-02	Medicare	269,443	266,815	273,000	273,000
570.22-01	KPERS	1,246,993	1,258,112	1,437,200	1,337,200
570.23-00	Benefits-Unemployment	19,365	10,227	30,000	30,000
		<b>5,484,456</b>	<b>5,828,992</b>	<b>5,846,500</b>	<b>5,846,500</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 5,484,456</b>	<b>\$ 5,828,992</b>	<b>\$ 5,846,500</b>	<b>\$ 5,846,500</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			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
300.00-00	Beginning Fund Balance	1,236	13,217	13,216	-
<b>TAXES &amp; ASSESSMENTS</b>					
311.10-00	Ad Valorem	377,659	453,888	462,968	670,000
311.40-00	Delinquent / Ad Valorem	2,531	4,316	1,000	2,000
311.50-00	Motor Vehicle Tax	22,590	28,474	35,999	32,000
		<b>402,780</b>	<b>486,678</b>	<b>499,967</b>	<b>704,000</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
362.01-00	Investment Interest	16	289	-	-
		<b>16</b>	<b>289</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE</b>		<b>\$ 404,033</b>	<b>\$ 500,184</b>	<b>\$ 513,183</b>	<b>\$ 704,000</b>

		Expenditures			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>CAPITAL OUTLAY</b>					
423.73-10	Operating & Maintenance Equipment	-	-	-	36,000
		<b>-</b>	<b>-</b>	<b>-</b>	<b>36,000</b>
<b>DEBT SERVICE</b>					
423.85-00	Lease Purchase	141,785	21,056	44,855	15,876
423.85-01	Lease Purchase / Principal	219,706	326,880	412,403	546,845
423.85-02	Lease Purchase / Interest	29,325	55,763	55,926	105,279
		<b>390,816</b>	<b>403,699</b>	<b>513,183</b>	<b>668,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 390,816</b>	<b>\$ 403,699</b>	<b>\$ 513,183</b>	<b>\$ 704,000</b>

# Fire Equipment Reserve

## 2020 Capital Improvement Projects and Equipment

423.73-10	FR074E	Drone	36,000
423.85-00	FR048E	Replace 2007 Chevy Suburban, Unit #167	15,706
423.85-00	FR049E	Primary Mover for Boats	17,323

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**TOTAL CIP BUDGET IMPACT****69,029**

## 2022 Lease Purchase Payments

423.85-00	FR002E	Replace 1990 Pumper Ladder Truck (5 out of 10 Payments)	107,757
423.85-00	FR007E	Replace Pumper Ladder Truck (8 out of 8 Payments)	82,270
423.85-00	FR013E	Replace 1992 Hazardous Materials Operations Apparatus (1 out of 10)	129,455
423.85-00	FR031E	Replace 2001 Quint & Equipment (3 out of 9 Payments)	122,992
423.85-00	FR041E	Upgrade Station Alerting Systems (2 out of 5 Payments)	56,157
423.85-00	FR048E	Replace 2007 Chevy Suburban, Unit #167 (1 out of 5 Payments)	15,706
423.85-00	FR049E	Primary Mover for Boats (1 out of 5 Payments)	17,323
423.85-00	FR050E	Replace Thermal Imaging cameras (2 out of 4 Payments)	10,619
423.85-00	FR051E	Replace Radios (2 out of 8 Payments)	71,291
423.85-00	FR052P	Replace 1996 Brush Truck, Unit #119 (5 out of 5 Payments)	23,806
423.85-00	FR060E	Incident Command Vehicles (1 out of 5 Payments)	14,748

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**TOTAL LEASE PURCHASE DEBT PAYMENT****652,124**

# 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			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
300.00-00	Beginning Fund Balance	475,754	79,567	427,577	-
<b>TAXES &amp; ASSESSMENTS</b>					
311.10-00	Ad Valorem	444,313	496,916	507,000	1,000,000
311.40-00	Delinquent / Ad Valorem	7,502	7,500	1,000	1,000
311.50-00	Motor Vehicle Tax	70,514	43,139	39,423	45,000
		<b>522,329</b>	<b>547,555</b>	<b>547,423</b>	<b>1,046,000</b>
<b>TRANSFERS</b>					
391.10-00	General Fund Transfer	-	447,229	-	-
391.13-00	Sales Tax Transfer	180,000	180,000	180,000	180,000
		<b>180,000</b>	<b>627,229</b>	<b>180,000</b>	<b>180,000</b>
<b>TOTAL REVENUE</b>		<b>\$ 1,178,083</b>	<b>\$ 1,254,350</b>	<b>\$ 1,155,000</b>	<b>\$ 1,226,000</b>

		Expenditures			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
424.22-02	Fire Pension-Kansas Police & Fire	1,098,517	1,254,350	1,155,000	1,226,000
		<b>1,098,517</b>	<b>1,254,350</b>	<b>1,155,000</b>	<b>1,226,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,098,517</b>	<b>\$ 1,254,350</b>	<b>\$ 1,155,000</b>	<b>\$ 1,226,000</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			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
300.00-00	Beginning Fund Balance	37,115	72,167	72,167	125,000
<b>USE OF MONEY &amp; PROPERTY</b>					
362.01-00	Investment Interest	847	693	-	-
		<b>847</b>	<b>693</b>	<b>-</b>	<b>-</b>
<b>CONTRIBUTIONS &amp; OTHER REVENUE</b>					
372.00-00	Contributions & Other / Misc	16,646	-	-	-
		<b>16,646</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS</b>					
391.13-00	Sales Tax Transfer	48,600	65,000	65,000	65,000
391.21-00	Capital Project Transfer	-	26,629	-	-
		<b>48,600</b>	<b>91,629</b>	<b>65,000</b>	<b>65,000</b>
<b>TOTAL REVENUE</b>		<b>\$ 103,208</b>	<b>\$ 164,489</b>	<b>\$ 137,167</b>	<b>\$ 190,000</b>

		Expenditures			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>CONTRACTUAL</b>					
437.67-05	Legal Publications	73	-	-	-
		<b>73</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER CHARGES</b>					
437.65-99	Other Charges / Other	-	1,246	37,167	90,000
		<b>-</b>	<b>1,246</b>	<b>37,167</b>	<b>90,000</b>
<b>CAPITAL OUTLAY</b>					
437.75-30	Land Improvements (Maintenance)	29,890	16,544	100,000	100,000
437.75-45	Planning Studies	1,078	-	-	-
		<b>30,968</b>	<b>16,544</b>	<b>100,000</b>	<b>100,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 31,041</b>	<b>\$ 17,791</b>	<b>\$ 137,167</b>	<b>\$ 190,000</b>

## 2022 Capital Improvement Projects and Equipment

437.75-30	BR018P	Annual Sidewalk Fund	100,000
<b>TOTAL CIP BUDGET IMPACT</b>			<b>100,000</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 1986, the mill levy in this

## Sources of Income

This fund is supported by property taxes when levied, 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				
	2019 Actual	2020 Actual	2021 Budget	2022 Budget
300.00-00 Beginning Fund Balance	325,845	319,054	137,828	190,186
<b>TAXES &amp; ASSESSMENTS</b>				
311.40-00 Delinquent / Ad Valorem	3	-	-	-
	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>USE OF MONEY &amp; PROPERTY</b>				
361.30-00 Rent / Miscellaneous	-	-	30,000	-
362.01-00 Investment Interest	5,507	2,614	2,000	2,000
363.20-00 Business Park	5,923	3,502	5,000	4,000
	<b>11,430</b>	<b>6,116</b>	<b>37,000</b>	<b>6,000</b>
<b>CONTRIBUTIONS &amp; OTHER REVENUE</b>				
372.00-00 Contributions & Other / Misc	105,936	43,050	42,750	40,000
392.20-00 Land Sales	-	193,412	-	-
	<b>105,936</b>	<b>43,050</b>	<b>42,750</b>	<b>40,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 443,214</b>	<b>\$ 368,219</b>	<b>\$ 217,578</b>	<b>\$ 236,186</b>

Expenditures				
	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>CONTRACTUAL SERVICES</b>				
482.31-00 Professional Services	36	-	20,000	20,000
482.34-25 Farm Expense	-	-	5,221	5,221
482.35-00 Programs	5,000	-	12,500	12,500
482.41-05 Trash Service	1,921	1,978	1,700	2,000
482.41-10 Gas & Electricity	28,346	26,922	20,000	30,000
482.41-11 Water	5,083	6,133	3,300	6,500
482.42-10 Ground Maintenance	-	-	50	50
482.43-20 Building Maintenance	925	1,086	5,000	5,000

# Industrial Promotion

Expenditures				
	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>CONTRACTUAL SERVICES (continued)</b>				
482.46-05 Telecommunications	2,573	1,768	1,900	1,900
482.47-05 Legal Publications	-	-	500	500
482.47-20 Marketing Public Relation	-	-	-	-
482.49-05 Dues & Memberships	35,606	34,877	30,000	40,000
482.49-10 Seminars & Conference Registrations	-	-	-	-
482.49-41 Travel - Meals	143	-	-	-
482.49-42 Travel - Lodging	935	-	-	-
482.49-43 Travel - Airfare	60	-	-	-
482.49-44 Travel - Mileage	21	-	-	-
	<b>79,490</b>	<b>72,764</b>	<b>100,171</b>	<b>123,671</b>
<b>OTHER CHARGES</b>				
482.65-30 Property Tax	43,511	49,848	35,000	55,000
482.66-00 Cash Reserves	-	-	125,805	57,515
	<b>43,511</b>	<b>49,848</b>	<b>160,805</b>	<b>112,515</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 123,001</b>	<b>\$ 122,612</b>	<b>\$ 260,976</b>	<b>\$ 236,186</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

## 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 provides pleasurable reading, viewing, and listening experiences that responds to their current interest
- 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.

## 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.

Revenues				
	2019 Actual	2020 Actual	2021 Budget	2022 Budget
300.00-00 Beginning Fund Balance	508	-	-	-
<b>TAXES &amp; ASSESSMENTS</b>				
311.10-00 Ad Valorem	2,441,705	2,542,537	2,593,000	2,716,150
311.40-00 Delinquent / Ad Valorem	24,619	30,115	3,875	2,500
311.50-00 Motor Vehicle Tax	190,786	196,674	201,625	147,500
	<b>2,657,110</b>	<b>2,769,325</b>	<b>2,798,500</b>	<b>2,866,150</b>
<b>USE OF MONEY &amp; PROPERTY</b>				
362.01-00 Investment Interest	6,434	1,344	-	-
	<b>6,434</b>	<b>1,344</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>\$ 2,664,052</b>	<b>\$ 2,770,669</b>	<b>\$ 2,798,500</b>	<b>\$ 2,866,150</b>

Expenditures				
	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>CONTRACTUAL SERVICES</b>				
469.33-60 Library Appropriation	2,531,413	2,637,672	2,664,100	28,526,400
469.46-05 Telecommunications	385	-	900	-
	<b>2,531,798</b>	<b>2,637,672</b>	<b>2,665,000</b>	<b>28,526,400</b>
<b>TRANSFERS</b>				
469.90-20 Transfer to Debt Service	132,250	133,000	133,500	133,750
	<b>132,250</b>	<b>133,000</b>	<b>133,500</b>	<b>133,750</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,531,798</b>	<b>\$ 2,637,672</b>	<b>\$ 2,798,500</b>	<b>\$ 28,660,150</b>

## 2022 Transfers to Other Funds

469.90-20 SP1301	Manhattan Public Library Children's Expansion	133,750
<b>TOTAL DEBT SERVICE</b>		<b>133,750</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 from this Agency.)

		Revenues			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
300.00-00	Beginning Fund Balance	514	1	-	-
<b>TAXES &amp; ASSESSMENTS</b>					
311.10-00	Ad Valorem	591,348	642,666	655,350	622,890
311.40-00	Delinquent / Ad Valorem	5,827	7,325	-	-
311.50-00	Motor Vehicle Tax	45,098	47,259	46,000	40,000
		<b>642,273</b>	<b>697,250</b>	<b>701,350</b>	<b>662,890</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
362.01-00	Investment Interest	1,031	151	-	-
		<b>1,031</b>	<b>151</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE</b>		<b>\$ 643,818</b>	<b>\$ 697,402</b>	<b>\$ 701,350</b>	<b>\$ 662,890</b>

		Expenditures			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>CONTRACTUAL SERVICES</b>					
470.33-60	Library Appropriation	643,818	697,402	701,350	662,890
		<b>643,818</b>	<b>697,402</b>	<b>701,350</b>	<b>662,890</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 643,818</b>	<b>\$ 697,402</b>	<b>\$ 701,350</b>	<b>\$ 662,890</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			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
300.00-00	Beginning Fund Balance	48,440	49,312	48,440	49,000
<b>USE OF MONEY &amp; PROPERTY</b>					
362.01-00	Investment Interest	871	309	-	-
		<b>871</b>	<b>309</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE</b>		<b>\$ 49,311</b>	<b>\$ 49,621</b>	<b>\$ 48,440</b>	<b>\$ 49,000</b>

		Expenditures			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>OTHER CHARGES</b>					
472.66-00	Cash Reserves	-	-	48,440	49,000
		<b>-</b>	<b>-</b>	<b>48,440</b>	<b>49,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,440</b>	<b>\$ 49,000</b>

# Recreation and Trails Fund

On November 7, 2017, Manhattan voters approved a special ten-year, one-fourth sales tax (.25) that will be dedicated for identified indoor and outdoor recreation and trail improvements.

## Sources of Income

Revenue available for the recreation and trails fund comes from a voter approved, quarter-cent sales tax on goods and services sold across the Manhattan community. Currently, it is estimated that this sales tax will generate about \$2,500,000 annually or over \$25,000,000 before this sales tax 'sunsets' in ten years. Any investment income derived from available cash balances will also be credited to this

## Expenditures

Expenditures associated with the recreation and trails fund will follow a ten-year plan intended to improve recreation trails across the community, construct two indoor recreation facilities adjacent to USD 383 middle schools, and the renovation of ball fields and tennis courts within CiCo Park. All construction costs are anticipated to be on a pay-as-you-go basis.

		Revenues			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
300.00-00	Beginning Fund Balance	1,817,047	4,989,291	7,700,000	6,000,000
<b>TAXES</b>					
318.10-10	Recreation and Trails Sales Tax	2,859,335	2,771,852	2,800,000	2,800,000
318.15-10	Recreation and Trails Use Tax	313,018	375,951	300,000	350,000
		<b>3,172,353</b>	<b>3,147,803</b>	<b>3,100,000</b>	<b>3,150,000</b>
<b>TOTAL REVENUES</b>		<b>\$ 4,989,401</b>	<b>\$ 8,137,094</b>	<b>\$ 10,800,000</b>	<b>\$ 9,150,000</b>

		Expenditures			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>TRANSFERS</b>					
461.90-25	Transfer to Capital Project	110	150,895	10,800,000	9,150,000
		<b>110</b>	<b>150,895</b>	<b>10,800,000</b>	<b>9,150,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 110</b>	<b>\$ 150,895</b>	<b>\$ 10,800,000</b>	<b>\$ 9,150,000</b>

<b>2022 Transfers to Capital Projects</b>					
472.90-25	SP1802	Middle School Improvements			5,025,150
<b>TOTAL CIP BUDGET IMPACT</b>					<b>5,025,150</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

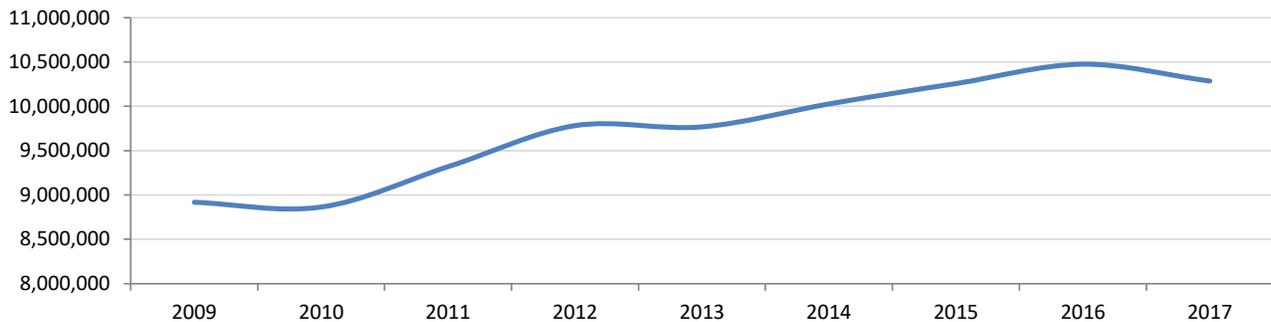
Despite the recent downturn in the economy, Manhattan continues to maintain a stable sales tax base. This in part can be attributed to the substantial growth taken place within the City over the past several years. The following graph depicts the sales tax history of the City's one cent disregarding 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 2018:

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

## City Sales Tax History



Revenues				
	2019 Actual	2020 Actual	2021 Budget	2022 Budget
300.00-00 Beginning Fund Balance	-	48,225	-	-
<b>OTHER LOCAL TAXES</b>				
318.10-10 City Sales Tax	5,289,431	5,136,477	5,300,000	5,300,000
318.15-10 City Use Tax	613,794	744,394	570,000	570,000
	<b>5,903,225</b>	<b>5,880,871</b>	<b>5,870,000</b>	<b>5,870,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 5,903,225</b>	<b>\$ 5,929,096</b>	<b>\$ 5,870,000</b>	<b>\$ 5,870,000</b>

Expenditures				
	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>TRANSFERS</b>				
561.90-10 Transfer to General Fund	2,221,400	2,200,000	2,200,000	2,200,000
561.90-15 Transfer to Special Revenue	3,633,600	3,670,000	3,670,000	3,670,000
561.90-20 Transfer to Debt Service	-	-	-	-
	<b>5,855,000</b>	<b>5,870,000</b>	<b>5,870,000</b>	<b>5,870,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,855,000</b>	<b>\$ 5,870,000</b>	<b>\$ 5,870,000</b>	<b>\$ 5,870,000</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

## 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			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
300.00-00	Beginning Fund Balance	4,983	8,283	3,282	1,000
<b>TAXES &amp; ASSESSMENTS</b>					
311.80-00	Special Liquor Tax	490,660	361,134	467,218	464,510
		<b>490,660</b>	<b>361,134</b>	<b>467,218</b>	<b>464,510</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
362.01-00	Investment Interest	147	82	300	-
		<b>147</b>	<b>82</b>	<b>300</b>	<b>-</b>
<b>CONTRIBUTIONS &amp; OTHER REVENUE</b>					
372.00-00	Contributions & Other / Misc	2,492	3,181	500	500
		<b>2,492</b>	<b>3,181</b>	<b>500</b>	<b>500</b>
<b>TOTAL REVENUE</b>		<b>\$ 498,282</b>	<b>\$ 372,680</b>	<b>\$ 471,300</b>	<b>\$ 466,010</b>

		Expenditures			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>GRANTS</b>					
413.61-05	Special Alcohol Distribution	490,000	369,398	471,300	466,010
		<b>490,000</b>	<b>369,398</b>	<b>471,300</b>	<b>466,010</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 490,000</b>	<b>\$ 369,398</b>	<b>\$ 471,300</b>	<b>\$ 466,010</b>

# Special Alcohol Programs

Special Alcohol Funding History	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Be Able	-	-	-	10,000
Big Brothers/Big Sisters	16,000	12,166	16,000	16,000
Boys and Girls Club	18,000	13,687	18,000	17,100
Friends of Recovery	10,000	3,802	5,000	-
KSU - Alcohol & Other Drug Education Service	15,000	13,687	18,000	17,100
Manhattan Emergency Shelter	18,000	13,687	18,000	18,000
Midwest Education Center (Wonder Workshop)	-	10,494	-	13,110
Pawnee Mental Health	75,000	64,634	85,000	82,750
Riley County Community Corrections-Juvenile	7,000	5,323	6,300	6,300
Riley County Community Corrections-Adult	18,000	19,010	25,000	25,000
Riley County Court Services - Probation	3,000	2,281	3,000	3,000
Sunflower CASA	40,000	28,135	37,000	35,150
The Restoration Center	40,000	15,208	20,000	10,000
Thrive! Manhattan	10,000	7,602	10,000	10,000
UFM Learning Center	20,000	15,208	20,000	20,000
Unified School District #383	200,000	144,474	190,000	182,500
<b>TOTAL FUNDING HISTORY</b>	<b>\$ 490,000</b>	<b>\$ 369,398</b>	<b>\$ 471,300</b>	<b>\$ 466,010</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 the 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

## Expenditures

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

		Revenues			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
300.00-00	Beginning Fund Balance	781,923	850,731	450,731	430,000
<b>TAXES &amp; ASSESSMENTS</b>					
311.80-00	Special Liquor Tax	490,660	361,134	429,269	475,000
		<b>490,660</b>	<b>361,134</b>	<b>429,269</b>	<b>475,000</b>
<b>OTHER AGENCIES</b>					
331.10-00	State	1,288	-	-	-
		<b>1,288</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
362.01-00	Investment Interest	14,514	4,745	3,520	500
		<b>14,514</b>	<b>4,745</b>	<b>3,520</b>	<b>500</b>
<b>CONTRIBUTIONS &amp; OTHER REVENUE</b>					
372.00-00	Miscellaneous	54,567	773	-	-
376.00-00	Donations	3,163	-	-	-
		<b>57,730</b>	<b>773</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS</b>					
391.21-00	Transfer from Capital Project	34,440	-	-	-
391.22-00	Transfer from Trust / Agency	3,090	-	-	-
		<b>37,530</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE</b>		<b>\$ 1,383,645</b>	<b>\$ 1,217,382</b>	<b>\$ 883,520</b>	<b>\$ 905,500</b>

		Expenditures			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>CONTRACTUAL SERVICES</b>					
473.31-00	Professional Services	14,500	7,413	5,068	5,119
473.32-25	File Fees / Registration	675	-	-	-
473.47-05	Legal Publications	218	-	170	170
		<b>15,393</b>	<b>7,413</b>	<b>5,238</b>	<b>5,289</b>

# Special Parks and Recreation Fund

Expenditures					
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>OTHER CHARGES</b>					
473.66-00	Cash Reserves	-	-	157,648	270,804
		-	-	<b>157,648</b>	<b>270,804</b>
<b>CAPITAL OUTLAY</b>					
473.71-00	Buildings & Additions	-	-	50,000	-
473.71-25	Building Improvements	8,590	-	-	-
473.73-10	Operating & Maintenance	3,250	-	-	-
473.73-25	Office Equipment	8,533	-	-	-
473.73-50	Playground & Rec Equipment	8,553	12,544	-	-
473.75-25	Buildings (Maintenance)	22,170	-	25,000	11,231
473.75-30	Land Improvements (Maint)	44,128	3,231	-	-
473.75-35	Machinery & Equipment	21,457	9,183	18,000	20,000
473.75-45	Planning Studies	-	-	-	60,000
473.79-10	Office Equipment	-	-	-	-
		<b>116,681</b>	<b>24,958</b>	<b>93,000</b>	<b>91,231</b>
<b>DEBT SERVICE</b>					
473.85-01	Lease Purchase/Principal	77,688	71,508	73,904	76,380
473.85-02	Lease Purchase/Interest	6,628	12,807	10,412	7,936
		<b>84,316</b>	<b>84,316</b>	<b>84,316</b>	<b>84,316</b>
<b>TRANSFERS</b>					
473.90-10	Transfer to General Fund	260,000	260,000	260,000	260,000
473.90-25	Transfer to Capital Project	56,525	105,134	283,318	193,860
		<b>316,525</b>	<b>365,134</b>	<b>543,318</b>	<b>453,860</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 532,914</b>	<b>\$ 481,821</b>	<b>\$ 883,520</b>	<b>\$ 905,500</b>

## 2022 Capital Improvement Projects and Equipment

473.75-45	CP400P	Historic Buildings: Architectural Study	60,000
<b>TOTAL CIP BUDGET IMPACT</b>			<b>60,000</b>

## 2022 Lease Purchase Payments

473.85-00	Peace Memorial	84,316
<b>TOTAL LEASE PURCHASE IMPACT</b>		<b>84,316</b>

## 2022 Transfers to Other Funds

473.90-10	Flint Hills Discovery Center	260,000
<b>TOTAL TRANSFER TO GENERAL FUND</b>		<b>260,000</b>

## 2022 Transfers to Capital Projects

473.90-25	PR1707	Ledgestone Park Grading	15,209
473.90-25	RC047P	Twin Oaks Shade Structures	45,338
473.90-25	CP294P	Roger Schultz Park Playground Improvements	20,813
473.90-25	CP274P	Lee Mill Heights Park Improvements	56,719
473.90-25	CP371P	Stonehaven Park: Development	13,781
473.90-25		City Park Playground	42,000
<b>TOTAL TRANSFER TO CAPITAL PROJECT</b>			<b>193,860</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			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
300-00-00	Beginning Fund Balance	1,039,863	217,753	-	500,000
<b>FROM OTHER AGENCIES</b>					
331.10-10	Highway Maintenance	44,302	55,378	33,000	40,000
331.10-50	Gasoline Tax Refund	1,640,512	1,517,829	1,346,060	1,521,190
332.00-00	Grant	8,817	851,224	-	-
		<b>1,693,631</b>	<b>2,424,430</b>	<b>1,379,060</b>	<b>1,561,190</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
362.01-00	Investment Interest	23,566	8,864	2,600	1,000
		<b>23,566</b>	<b>8,864</b>	<b>2,600</b>	<b>1,000</b>
<b>CONTRIBUTIONS &amp; OTHER REVENUE</b>					
372.00-00	Contributions & Other / Misc	139,585	10,000	-	-
379.00-00	Cancel PY Encumbrance	-	-	-	-
391.22-00	Transfer from Trust/Agency	7,133	-	-	-
		<b>146,718</b>	<b>10,000</b>	-	-
<b>TOTAL REVENUE</b>		<b>\$ 2,903,778</b>	<b>\$ 2,661,048</b>	<b>\$ 1,381,660</b>	<b>\$ 2,062,190</b>

		Expenditures			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
436.12-01	Exempt-Full Time	-	47,962	65,000	66,500
436.13-01	Non-Exempt-Full Time	25,482	8,661	-	-
436.18-15	Other Pay / Cell Phone Allowance	-	495	-	500
436.18-16	Other Pay / Clothing Allowance	284	473	558	600
436.20-00	Benefits-Health Insurance	-	17,009	2,000	20,000
436.24-00	Benefits-Group Life	-	27	100	100
		<b>25,766</b>	<b>74,627</b>	<b>67,658</b>	<b>87,700</b>
<b>CONTRACTUAL SERVICES</b>					
436.31-00	Professional Services	-	-	2,500	5,000
436.31-05	Engineering Fees	-	4,244	2,500	5,000
436.32-25	File Fees / Registration	114	36	100	100
436.33-40	Construction Projects	-	-	-	-
436.34-15	Street Repairs & Rehabilitation	-	25,821	20,000	20,000
436.35-10	Unexpended Program Budget	-	-	-	-
436.47-05	Legal Publications	245	61	1,000	2,000
		<b>359</b>	<b>30,161</b>	<b>26,100</b>	<b>32,100</b>

# Special Street and Highway

		Expenditures			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>COMMODITIES</b>					
436.54-15	Snow & Ice Control-Salt	52,385	42,380	20,000	20,000
436.54-16	Snow & Ice Control-Deicer	-	-	10,000	10,000
436.55-05	Road Material-Asphalt	-	15,319	25,000	25,000
436.55-06	Road Material-Concrete	1,491	57,902	75,000	75,000
436.55-07	Road Material-Other	4,665	29,019	15,000	15,000
		<b>58,541</b>	<b>144,621</b>	<b>145,000</b>	<b>145,000</b>
<b>COMMODITIES-CIP</b>					
436.79-10	Operating Equipment (Inventory)	1,658	-	-	-
		<b>1,658</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>					
436.71-00	Buildings & Additions	-	53,159	-	-
436.72-05	Infrastructure	-	-	22,500	26,250
436.73-10	Operating & Maintenance Equipment	38,056	2,919	-	-
436.73-25	Office Equipment	-	11,722	-	12,500
436.74-00	Motor Vehicles	-	729	-	60,649
436.75-05	Infrastructure (Maintenance)	2,185,337	48,871	752,212	1,351,262
436.75-45	Planning Studies	60,179	-	17,500	-
		<b>2,283,572</b>	<b>117,399</b>	<b>792,212</b>	<b>1,450,661</b>
<b>DEBT SERVICE</b>					
436.85-01	Lease Purchase / Principal	-	-	62,574	50,068
436.85-02	Lease Purchase / Interest	-	-	6,967	4,276
		<b>-</b>	<b>-</b>	<b>69,541</b>	<b>54,344</b>
<b>TRANSFERS</b>					
436.90-20	Transfer to Debt Service	41,050	54,616	191,148	198,085
436.90-25	Transfer to Capital Project	275,077	2,964	90,000	94,300
436.90-40	Transfer to Trust & Agency	-	-	-	-
		<b>316,127</b>	<b>57,580</b>	<b>281,148</b>	<b>292,385</b>
<b>TOTAL EXPENDITURES</b>		<b>2,686,023</b>	<b>424,389</b>	<b>1,381,660</b>	<b>2,062,190</b>

## 2022 Lease Purchase Payments

436.85-00	ST052E	Replace 2009 Dump Truck, Unit #30 (2 out of 5 Payments)	40,415
436.85-00	ST053E	Replace 2007 One Ton Truck, Unit #23 (2 out of 5 Payments)	13,928
<b>TOTAL LEASE PURCHASE IMPACT</b>			<b>54,344</b>

## 2022 Transfer to Other Funds

436.90-20	ST1103	Bluemont Avenue Corridor (8 out of 10 Payments)	43,600
436.90-20	ST1214	K-18 & K-113 Geometric Improvements Program (2 out of 10 Payments)	154,485
436.90-25	ST1814	Cclip (Klink) Resurfacing Programs (2 out of 4 Payments)	94,300
<b>TOTAL TRANSFERS</b>			<b>292,385</b>

# Special Sunset Zoo

On January 3, 1989 the City Commission approved Ordinance No. 4558 creating the Special Sunset Zoo Fund. On August 19, 2014 the City Commission approved a resolution setting zoo admission fees. The current fees are \$5.50 for adults, \$3.50 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			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
300.00-00	Beginning Fund Balance	116,405	57,172	50,000	50,000
<b>SERVICES &amp; SALES</b>					
342.30-10	Admission Fees	133,625	87,980	150,000	159,800
342.30-20	Concession Stands	36,560	3,288	42,500	42,925
342.30-30	Gift Shop	80,098	43,199	70,000	80,000
342.30-40	Zoo Education	110,347	16,360	120,000	121,200
342.38-65	Concessions - Contracted	321	-	-	-
347.38-29	Childcare Center	86,293	17,131	-	-
347.38-72	Guest Experiences	-	-	-	-
347.74-00	Facility Rentals	29,928	3,980	40,000	44,325
		<b>477,172</b>	<b>171,937</b>	<b>422,500</b>	<b>448,250</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
362.01-00	Investment Interest	2,559	300	1,500	50
		<b>2,559</b>	<b>300</b>	<b>1,500</b>	<b>50</b>
<b>CONTRIBUTIONS &amp; OTHER REVENUES</b>					
372.00-00	Miscellaneous	721	751	-	3,000
376.00-00	Donations	5,819	8,104	5,000	33,200
		<b>6,540</b>	<b>8,855</b>	<b>5,000</b>	<b>36,200</b>
<b>TOTAL SUNSET ZOO REVENUE</b>		<b>\$ 602,675</b>	<b>\$ 238,263</b>	<b>\$ 479,000</b>	<b>\$ 534,500</b>

		Expenditures			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
466.12-01	Exempt-Full Time	-	42,710	42,000	43,000
466.13-01	Non-Exempt-Full Time	136,482	17,195	40,000	41,000
466.13-02	Non-Exempt-Part Time	77,214	48,434	99,700	113,000
466.15-00	Salaries-Temporary	135,703	31,850	80,000	95,000
466.18-10	Service Awards	2,000	-	2,500	2,500
466.18-11	Separation Pay	7,449	1,376	2,600	2,500
466.18-16	Clothing Allow	712	356	800	800
466.20-00	Benefits-Health Insurance	32,191	17,994	49,400	49,400
466.24-00	Benefits-Group Life	89	28	100	100
		<b>391,840</b>	<b>159,943</b>	<b>317,100</b>	<b>347,300</b>

# Special Sunset Zoo

		Expenditures			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>CONTRACTUAL SERVICES</b>					
466.31-00	Professional Services	9,486	-	12,000	12,000
466.39-02	Miscellaneous Programs	1,271	49	2,000	2,000
466.39-29	Childcare Center	11,372	2,104	-	-
466.39-35	Day Camp	2,738	818	3,000	3,000
466.39-36	Summer Camps	6,708	-	7,000	7,000
466.39-65	Concessions - Contracted	220	220	-	-
466.39-70	Overnight Programs	325	-	300	300
466.39-71	Discovery Programs	-	-	100	100
466.39-72	Education Events	325	-	500	500
466.39-73	Birthday Parties	2,043	781	2,500	2,500
466.39-74	Volunteers	858	524	1,000	1,000
466.39-75	Early Childhood Programs	-	-	100	100
466.39-80	Interactive Dist Learning	158	600	250	250
466.39-82	Guest Experiences	-	-	-	-
466.43-40	Parking / Walkways / Signage	1,368	-	1,500	1,500
466.47-20	Marketing / Public Relation	1,858	486	6,000	6,000
466.48-10	Printing / Binding	2,606	144	2,700	2,700
466.49-05	Dues & Memberships	2,792	-	3,000	3,000
		<b>44,128</b>	<b>5,726</b>	<b>41,950</b>	<b>41,950</b>
<b>COMMODITIES</b>					
466.51-10	Office Supplies	6	-	-	-
466.52-15	Subscriptions	99	-	250	250
466.53-05	Uniforms	1,214	679	1,500	1,500
466.54-00	Operating Supplies	15,730	3,172	17,000	17,000
466.54-05	Agricultural Supplies	2,000	-	-	-
466.54-26	Educational Program Supplies	2,360	119	2,500	2,500
466.54-70	Sign Materials	-	680	750	750
466.56-15	Maintenance Supplies	-	-	2,000	2,000
466.59-05	Concession Beverages	6,221	430	7,000	7,000
466.59-10	Concession Food	17,493	739	17,500	17,500
466.59-15	Concession Resale Items	34,761	7216	40,000	40,000
		<b>79,884</b>	<b>13,035</b>	<b>88,500</b>	<b>88,500</b>
<b>OTHER CHARGES</b>					
466.66-00	Cash Reserves	-	-	950	-
		-	-	<b>950</b>	-
<b>CAPITAL OUTLAY</b>					
466.73-10	Operating & Maintenance Equip	3,250	-	-	-
466.75-05	Infrastructure (Maintenance)	-	-	-	30,000
		<b>3,250</b>	-	-	<b>30,000</b>
<b>TRANSFERS</b>					
466.90-15	Transfer to Special Revenue	4,000	4,000	4,000	-
466.90-20	Transfer to Debt Service	22,400	22,100	26,500	26,750
		<b>26,400</b>	<b>26,100</b>	<b>30,500</b>	<b>26,750</b>
<b>TOTAL EXPENDITURES</b>		<b>545,502</b>	<b>204,804</b>	<b>479,000</b>	<b>534,500</b>

# Special Sunset Zoo

## Expenditures

### 2022 Capital Improvement Projects and Equipment

466.75-05	SZ047P	Replace Playground Surface	30,000
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<b>TOTAL CIP BUDGET IMPACT</b>			<b>30,000</b>
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### 2022 Transfers to Other Funds

466.90-20		Woodard Gibbon Exhibit	26,750
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<b>TOTAL TRANSFERS</b>			<b>26,750</b>
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# 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 7.5% transient guest tax is levied on all hotel and motel rooms within the city limits of Manhattan (Ord. 7310) 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 Visitors Bureau Steering Committee has been formed with one City Commissioner appointed, and other representatives from the hotel industry, local attractions, and retail businesses to review programs and expenditures from the Transient Guest Tax revenue.

## Sources of Income

The Tourism and Convention Promotion Fund is supported by the seven percent (7.5%) 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 a portion for the Anneberg Park payment which is transferred to Bond & Interest and .5% of the tax is reserved for the Conference Center Expansion project.

		Revenues			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
300.00-00	Beginning Fund Balance	59,936	11,202	-	-
<b>TAXES &amp; ASSESSMENTS</b>					
318.50-00	Transient Guest Tax	1,788,704	1,393,470	1,975,417	1,799,866
		<b>1,788,704</b>	<b>1,393,470</b>	<b>1,975,417</b>	<b>1,799,866</b>
<b>TOTAL REVENUE</b>		<b>\$ 1,848,640</b>	<b>\$ 1,404,672</b>	<b>\$ 1,975,417</b>	<b>\$ 1,799,866</b>

		Expenditures			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>CONTRACTUAL SERVICES</b>					
450.35-00	Programs	186,700	93,350	186,700	186,700
450.35-10	Unexpended Program Budget	-	-	-	-
450.33-55	Chamber of Commerce	1,239,204	601,794	1,252,883	1,104,832
		<b>1,425,904</b>	<b>695,144</b>	<b>1,439,583</b>	<b>1,291,532</b>
<b>OTHER CHARGES</b>					
450.65-99	Other Charges	90,000	90,000	90,000	90,000
		<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>
<b>TRANSFERS</b>					
450.90-10	Transfer to General Fund	-	-	-	-
450.90-20	Transfer to Debt Service	321,534	318,084	315,834	318,334
450.90-25	Transfer to Capital Project	-	143,515	130,000	100,000
		<b>321,534</b>	<b>461,599</b>	<b>445,834</b>	<b>418,334</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,837,438</b>	<b>\$ 1,246,744</b>	<b>\$ 1,975,417</b>	<b>\$ 1,799,866</b>

## 2022 Transfer to Other Funds

450.90-20	Conference Center	93,334
450.90-20	Anneberg Park	225,000
450.90-25	Conference Center Expansion	100,000
<b>TOTAL TRANSFERS</b>		<b>418,334</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			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
300.00-00	Beginning Fund Balance	470,248	527,771	106,865	-
<b>TAXES &amp; ASSESSMENTS</b>					
311.10-00	Ad Valorem	15,812,008	15,692,375	16,143,949	17,388,689
311.40-00	Delinquent / Ad Valorem	161,665	195,305	80,000	347,774
311.50-00	Motor Vehicle Tax	1,245,738	1,272,853	1,236,168	1,100,000
		<b>17,219,411</b>	<b>17,160,534</b>	<b>17,460,117</b>	<b>18,836,463</b>
<b>FINES</b>					
352.11.00	Court Costs / Crime Stopper	3,632	2,889	-	-
		<b>3,632</b>	<b>2,889</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE</b>		<b>\$ 17,693,291</b>	<b>\$ 17,691,194</b>	<b>\$ 17,566,982</b>	<b>\$ 18,836,463</b>

		Expenditures			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>CONTRACTUAL SERVICES</b>					
426.33-05	Consolidated Law	17,165,520	17,681,392	17,566,982	18,836,463
		<b>17,165,520</b>	<b>17,681,392</b>	<b>17,566,982</b>	<b>18,836,463</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 17,165,520</b>	<b>\$ 17,681,392</b>	<b>\$ 17,566,982</b>	<b>\$ 18,836,463</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			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
300.00-00	Beginning Fund Balance	34,533	35,154	34,671	35,000
<b>USE OF MONEY &amp; PROPERTY</b>					
362.01-00	Investment Interest	621	220	250	100
		<b>621</b>	<b>220</b>	<b>250</b>	<b>100</b>
<b>TOTAL REVENUES</b>		<b>\$ 35,154</b>	<b>\$ 35,374</b>	<b>\$ 34,921</b>	<b>\$ 35,100</b>

		Expenditures			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>TRANSFERS</b>					
503.90-25	Transfer to Capital Project	-	-	34,921	35,100
		<b>-</b>	<b>-</b>	<b>34,921</b>	<b>35,100</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,921</b>	<b>\$ 35,100</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.

## Project Status

The North Redevelopment Area is completely finished. Revenues continue to keep pace with projections, and bonds are expected to retire as scheduled, if not sooner than expected.

## 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 do not constitute a debt or liability of the City nor any pledge of the full faith and credit of the City.

Revenues				
	2019 Actual	2020 Actual	2021 Budget	2022 Budget
300.00-00 Beginning Fund Balance	69,022	72,450	72,450	60,000
<b>OTHER LOCAL TAXES</b>				
311.20-00 Ad Valorem	2,006,193	2,132,479	2,019,092	2,100,000
318.10-10 City Sales tax	632,366	642,780	577,470	630,000
318.10-20 Riley County Sales tax	194,109	195,625	201,339	185,000
318.15-10 City Use Tax	14,622	9,494	7,995	8,000
318.15-20 Riley County Use Tax	4,502	2,887	2,477	2,500
	<b>2,851,792</b>	<b>2,983,265</b>	<b>2,808,373</b>	<b>2,925,500</b>
<b>TOTAL REVENUE</b>	<b>\$ 2,920,814</b>	<b>\$ 3,055,715</b>	<b>\$ 2,880,823</b>	<b>\$ 2,985,500</b>

Expenditures				
	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>OTHER CHARGES</b>				
510.65-99 Other Charges	2,848,364	2,723,383	2,880,823	2,985,500
	<b>2,848,364</b>	<b>2,723,383</b>	<b>2,880,823</b>	<b>2,985,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,848,364</b>	<b>\$ 2,723,383</b>	<b>\$ 2,880,823</b>	<b>\$ 2,985,500</b>

# Special Street Maintenance Fund

On November 8, 2016, Manhattan voters approved a special ten-year, two-tenths sales tax (.20) that will be dedicated for street maintenance across the community. The Public Works Department will design a ten-year plan reflecting how these maintenance funds will be spent on an annual basis for street projects. Increased revenue from this sales tax or construction cost savings that are not expended during the calendar year will become part of the following year's beginning fund balance within the special street maintenance fund budget.

## Sources of Income

Revenue available for the special street maintenance fund comes from a voter approved, two-tenths, sales tax on goods and services sold across the Manhattan community. Currently, it is estimated that this sales tax will generate about \$2,000,000 annually or over \$20,000,000 before this sales tax 'sunsets' in ten years. Any investment income derived from available cash balances will also be credited to this fund.

## Expenditures

Expenditures associated with the special street maintenance fund will follow a ten-year plan intended to improve streets and roadways across the community. While some of these funds will be used for City street projects by Public Works street crews, other funds will pay for larger street projects that will be bid-out to local and regional construction companies.

		Revenues			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
300.00-00	Beginning Fund Balance	263,118	304,500	-	400,000
<b>TAXES</b>					
318.10-10	Street Sales Tax	2,243,633	2,185,409	2,268,663	2,208,000
318.15-10	Street Use Tax	248,439	299,686	242,643	307,000
		<b>2,492,072</b>	<b>2,485,095</b>	<b>2,511,306</b>	<b>2,515,000</b>
<b>CONTRIBUTIONS &amp; OTHER REVENUE</b>					
379.00-00	Cancel PY Encumbrance	12,330	35,984	-	-
<b>TOTAL REVENUES</b>		<b>\$ 2,767,520</b>	<b>\$ 2,825,579</b>	<b>\$ 2,511,306</b>	<b>\$ 2,915,000</b>

		Expenditures			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>CAPITAL OUTLAY</b>					
438.31-05	Engineering Fees	5,400	-	-	-
438.32-25	File Fees/Registration	108	108	100	110
438.47-05	Legal Publications	109	185	100	200
438.75-05	Infrastructure (Maintenance)	2,279,225	1,889,226	2,511,106	2,910,690
		<b>2,284,842</b>	<b>1,889,518</b>	<b>2,511,306</b>	<b>2,911,000</b>
<b>TRANSFERS</b>					
438.90-25	Transfer to Capital Project	178,178	-	-	4,000
		<b>178,178</b>	<b>-</b>	<b>-</b>	<b>4,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,463,020</b>	<b>\$ 1,889,518</b>	<b>\$ 2,511,306</b>	<b>\$ 2,915,000</b>

# Risk Management Reserve Fund

*On May 15, 2018, the Manhattan City Commission approved City Resolution 051518-C, establishing a Risk Management Reserve Fund. This Fund will be used to pay for costs associated with property and liability claims in the future that are not covered by insurance or for deductibles that may exist. Reserves will annually come from residual budgeted funds that are not needed to meet annual expenses associated with property and liability claims. With the recommendation of the City Manager, additional revenue may be transferred to this Fund with the approval of the City Commission.*

## Sources of Income

Revenue available for the risk management reserve fund will come from annual budgeted funds that are not needed to pay expenses associated with property and liability claims. Currently, it is estimated that unspent insurance budgets will generate from \$30,000 to \$60,000 annually. Investment income derived from available cash balances will also be credited to this fund.

## Expenditures

Expenditures associated with the risk management reserve fund can only be made from insurance deductibles and claims that are not covered by property or liability insurance. As reserves accumulate within this fund, it is anticipated that deductibles can be raised on property and liability insurance in order to lower annual insurance costs. Any expenditure must be recommended by the City Manager and approved by the City Commission.

		Revenues			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
300.00-00	Beginning Fund Balance	63,103	103,609	43,609	100,000
<b>TRANSFERS</b>					
391.10-00	Transfer from General Fund	22,534	-	50,000	25,000
391.18-00	Transfer from Enterprise	61,819	43,567	10,000	10,000
391.21-00	Transfer from Capital Project	7,402	-	-	-
		<b>91,755</b>	<b>43,567</b>	<b>60,000</b>	<b>35,000</b>
<b>TOTAL REVENUES</b>		<b>\$ 154,858</b>	<b>\$ 147,175</b>	<b>\$ 103,609</b>	<b>\$ 135,000</b>

		Expenditures			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>CONTRACTUAL SERVICES</b>					
525.45-05	Property Insurance	-	-	15,000	35,000
525.45-10	Liability Insurance	-	-	18,609	30,000
525.45-15	Settlements	51,249	1,832	70,000	70,000
		<b>51,249</b>	<b>1,832</b>	<b>103,609</b>	<b>135,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 51,249</b>	<b>\$ 1,832</b>	<b>\$ 103,609</b>	<b>\$ 135,000</b>

# Equipment Reserve Fund

*The Capital Improvement Reserve Fund was created in 2019 by Ordinance No. 7441 approved by the City Commission. This fund is a true reserve fund authorized by Kansas statutes (KSA 12-1,117) 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

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			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
300.00-00	Beginning Fund Balance	-	-	-	-
<b>USE OF MONEY &amp; PROPERTY</b>					
362.01-00	Investment Interest	-	-	-	-
<b>TRANSFERS</b>					
391.18-00	Transfer from Enterprise	-	96,715	96,715	96,715
		-	<b>96,715</b>	<b>96,715</b>	<b>96,715</b>
<b>TOTAL REVENUES</b>		<b>\$ -</b>	<b>\$ 96,715</b>	<b>\$ 96,715</b>	<b>\$ 96,715</b>

		Expenditures			
		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>DEBT SERVICE</b>					
416.85-00	Bond / Principal	-	87,385	-	-
416.85-01	Bond / Principal	-	-	73,495	73,495
416.85-02	Bond / Interest	-	-	23,220	23,220
		-	<b>87,385</b>	<b>96,715</b>	<b>96,715</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 87,385</b>	<b>\$ 96,715</b>	<b>\$ 96,715</b>

## 2022 Lease Purchase Payments

416.85-00	CP027E	Replace #63, 1998 2 1/2 Ton Flatbed Truck, VRI 39.77	19,993
416.85-00	CP055E	Replace Unit #762, 2006 Chevy Pickup, VRI 33.65	4,665
416.85-00	CP207E	Replace Utility Vehicle #724	2,999
416.85-00	EN059E	Replace Unit #8, 2001 Pickup, VRI 33.65	4,832
416.85-00	EN073E	Replace Unit #160, 2006 Pickup, VRI 30.55	4,832
416.85-00	EN074E	Replace Unit #161, 2006 Pickup, VRI 31.48	4,832
416.85-00	FR030E	Replace Vehicle #159, 2006 Taurus, VRI 32.86	3,665
416.85-00	FR032E	Replace Unit #179, Truck, VRI 31.61	4,498
416.85-00	RC049E	Replace 2001 F150 Pickup Truck, Unit #62, VRI 33.17	3,832
416.85-00	RC050E	Replace Unit #751, 2000 Ford E350 Van, VRI 36.31	4,748
416.85-00	ST048E	Replace Unit #174, 2008 Pickup, VRI 28.84	5,831
416.85-00	ST074E	Replace Unit #1159, 2001 Pickup, VRI 34.49	4,665
416.85-00	ST075E	New Street Crew Leader Truck, 3/4 Ton	4,665
416.85-00	ST080E	Fork Lift	3,332
416.85-00	SZ007E	Replace 2001 1/2 Ton Pickup, Unit #85, VRI 34.59	3,832
416.85-00	SZ008E	Replace 2002 Utility Transport	2,999

# Equipment Reserve Fund

## 2022 Lease Purchase Payments (Cont.)

416.85-00	TR062E	Replace Unit #19, 2008 Ford 1/2 Ton Pickup, VRI 32.19	4,165
416.85-00	TR063E	Replace Unit #177, 2008 Ford 1/2 Ton Pickup, VRI 29.30	4,165
416.85-00	TR064E	Replace Unit #45, 2009 Ford 1/2 Ton Pickup, VRI 26.31	4,165
<b>TOTAL LEASE PURCHASE IMPACT</b>			<b>96,715</b>

# ENTERPRISE FUNDS

## Water Fund Revenue

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>BEGINNING FUND BALANCE</b>					
300.00-00	Beginning Cash Balance	8,386,648	7,609,286	7,001,823	5,549,155
		<b>8,386,648</b>	<b>7,609,286</b>	<b>7,001,823</b>	<b>5,549,155</b>
332.00-00	Grant	-	8,126	-	-
		<b>-</b>	<b>8,126</b>	<b>-</b>	<b>-</b>
348.10-00	In the City Water Sales	8,469,409	9,166,202	10,339,000	10,711,000
	Out of City Water Sales	104,703	133,092	127,000	151,000
	Riley Cty Rural Dist No 1	248,642	427,187	353,000	344,000
	Hunters Island	21,028	23,699	22,000	24,000
	Konza Valley Water Dist	27,781	31,143	33,000	35,000
	Pott Cty Rural Blue Twnship	384,961	282,490	404,000	515,000
348.10-01	Water Sold At Plant	14,143	18,926	20,000	20,000
348.11-01	Initiating	56,280	54,960	66,300	67,000
348.11-02	Delinquent	30,275	22,495	25,000	25,000
348.11-05	Blue Township	-	28,350	-	30,000
348.12-00	Water Surcharge	63,791	66,310	79,100	80,700
348.13-00	Water Hook Up Fee	147,484	128,998	156,000	167,000
348.15-00	Sales Tax	203,918	211,186	303,200	318,400
348.16-00	Locate Fee	174,564	186,308	192,400	193,600
		<b>9,946,979</b>	<b>10,781,346</b>	<b>12,120,000</b>	<b>12,681,700</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
361.50-00	Tap & Meter Services	220,835	197,512	300,000	250,000
361.55-00	Tower Comm Rent	246,068	256,192	249,700	254,700
362.01-00	Investment Interest	117,475	42,692	35,000	35,000
		<b>584,378</b>	<b>496,396</b>	<b>584,700</b>	<b>539,700</b>
<b>CONTRIBUTIONS AND OTHER REVENUE</b>					
371.12-00	Reimbursement of Exp	9,650	12,717	24,100	20,000
372.00-00	Contr. & Other / Misc	20,611	29,212	10,000	10,000
379.00-00	Cancel PY Encumbrance	13,081	17,739	-	-
		<b>43,342</b>	<b>59,668</b>	<b>34,100</b>	<b>30,000</b>
<b>TRANSFERS</b>					
391.21-00	Trsfr From Capital Proj	-	30,724	-	-
		<b>-</b>	<b>30,724</b>	<b>-</b>	<b>-</b>
<b>TOTAL WATER FUND REVENUE</b>		<b>\$ 18,961,347</b>	<b>\$ 18,985,546</b>	<b>\$ 19,740,623</b>	<b>\$ 18,800,555</b>

# Water Fund Administration

**2019 Actual    2020 Actual    2021 Budget    2022 Budget**

## PERSONNEL SERVICES

491.12-01	Exempt-Full Time	86,817	77,039	169,200	212,500
491.13-01	Non-Exempt-Full Time	221,604	207,868	234,500	243,500
491.18-10	Service Award	6,000	8,667	7,000	7,000
491.18-11	Separation Pay	11,884	1,530	15,000	10,000
491.18-15	Cell Phone Allow	1,455	1,467	1,500	1,500
491.18-16	Clothing Allow	868	868	1,100	1,100
491.20-00	Benefits-Health Ins	69,125	59,042	70,000	70,000
491.21-01	FICA	18,285	16,995	18,400	18,400
491.21-02	Medicare	4,277	3,978	4,300	4,300
491.22-01	KPERS	30,910	27,765	31,000	31,000
491.23-00	Benefits-Unemployment	313	160	400	400
491.24-00	Benefits-Group Life	140	111	200	200
491.25-00	Benefits-Vehicle Allow	1,800	1,869	1,800	2,000
491.27-00	Benefits-Workers Comp	73,000	73,000	73,000	73,000
		<b>526,478</b>	<b>480,359</b>	<b>627,400</b>	<b>674,900</b>

## CONTRACTUAL SERVICES

491.31-00	Professional Services	46,688	18,082	31,000	24,020
491.31-25	Engineering Fees	-	4,244	-	-
491.31-25	Accounting & Audit Fee	17,875	13,250	18,000	18,000
491.31-30	Legal Services	5,000	20,000	1,000	20,000
491.32-25	File Fees/Registration	301	175	300	5,000
491.33-50	KS Water Assurance District	32,572	35,508	40,000	70,000
491.34-60	Credit Card Process Fee	100,620	109,269	33,000	33,000
491.41-10	Gas & Electricity	1,146	1,066	1,800	1,500
491.43-25	Equipment Maint	1,987	857	2,600	2,600
491.43-26	Copy Machine	1,600	1,027	1,600	1,000
491.43-80	Software Maint Agrmts	49,677	33,821	25,000	34,785
491.44-20	Office Equipment Lease	4,728	4,701	4,800	4,700
491.45-05	Property Insurance	-	-	75,000	75,000
491.45-10	Liability Insurance	-	-	75,000	75,000
491.46-05	Telecommunications	49,803	10,538	51,000	11,000
491.46-10	Postage	65,048	65,188	22,000	22,000
491.47-05	Legal Publications	73	-	500	500
491.47-10	Recruitment	-	-	1,000	-
491.47-15	Other Advertising	132	155	250	250
491.48-05	Copy / Image / Scan	2,783	1,743	2,000	2,000
491.48-10	Printing / Binding	306	121	500	500
491.49-05	Dues & Memberships	4,477	4,712	4,800	6,315
491.49-10	Seminars & Conf. Reg.	1,303	40	2,000	2,000
491.49-20	Training	1,545	700	1,500	1,500
491.49-41	Travel-Meals	40	10	400	400
491.49-42	Travel-Lodging	-	-	2,000	2,000
491.49-43	Travel-Airfare	-	-	600	600
491.49-44	Travel-Mileage	115	-	300	300
		<b>387,819</b>	<b>325,207</b>	<b>397,950</b>	<b>413,970</b>

# Water Fund Administration

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>COMMODITIES</b>					
491.51-10	Office Supplies	1,224	1,013	1,000	1,000
491.52-05	Books	26	274	500	500
491.52-15	Subscriptions	-	-	100	100
491.53-05	Uniforms	284	277	700	300
491.53-15	Safety Clothing	-	604	1,000	1,000
491.54-00	Operating Supplies	269	1,229	250	250
491.54-40	Food	210	140	500	500
491.54-56	Utility Billing Supplies	9,662	12,222	12,000	1,200
491.54-60	Computer Supplies	452	291	500	500
491.58-15	Fuel & Lube	-	-	300	-
		<b>12,127</b>	<b>16,050</b>	<b>16,850</b>	<b>5,350</b>
<b>COMMODITIES - CIP</b>					
491.79-25	Office Equipment (Inv)	14,261	15,127	23,000	18,875
		<b>14,261</b>	<b>15,127</b>	<b>23,000</b>	<b>18,875</b>
<b>OTHER CHARGES</b>					
491.65-25	Assessment Fee	7,461	11,041	7,500	10,000
		<b>7,461</b>	<b>11,041</b>	<b>7,500</b>	<b>10,000</b>
<b>CAPITAL OUTLAY</b>					
491.71-00	Buildings & Additions	-	53,159	-	-
491.73-10	Operating & Maint Equip	-	2,919	-	10,500
491.73-25	Office Equipment	9,103	27,344	24,000	63,667
491.74-00	Motor Vehicles	6,689	-	39,332	-
491.75-45	Planning Studies	62,044	363,899	93,666	20,666
		<b>77,836</b>	<b>447,321</b>	<b>156,998</b>	<b>84,333</b>
<b>Debt Service</b>					
491.85-01	Principal	-	34,636	-	7,300
		-	<b>34,636</b>	-	<b>7,300</b>
<b>TOTAL EXPENDITURES</b>		<b>1,025,982</b>	<b>1,329,741</b>	<b>1,229,698</b>	<b>1,214,728</b>
<b>2022 Capital Improvement Projects and Improvements</b>					
491.73-25	IS050P	Renew Microsoft Server Licensing			16,667
491.73-25	IS058P	Server Host Replacement			17,000
491.73-25	WA208E	Purchase Utility Rate Analysis Software			15,000
<b>TOTAL CIP BUDGET IMPACT</b>					<b>48,667</b>

# Water Fund Meter Services

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
492.13-01	Non-Exempt-Full Time	86,575	93,450	122,500	145,500
492.18-15	Cell Phone Allow	390	405	400	450
492.18-16	Clothing Allow	947	947	1,700	1,700
492.20-00	Benefits-Health Insurance	24,353	25,580	32,000	32,000
492.21-01	FICA	5,018	5,512	8,500	8,500
492.21-02	Medicare	1,174	1,289	1,700	1,700
492.22-01	KPERS	8,694	9,211	9,200	9,500
492.23-00	Benefits-Unemployment	88	50	200	200
492.24-00	Benefits-Group Life	53	53	200	200
		<b>127,292</b>	<b>136,497</b>	<b>176,400</b>	<b>199,750</b>
<b>CONTRACTUAL SERVICES</b>					
492.32-25	File Fees/Registration	105	138	100	100
492.34-05	Repair Services	-	-	100	100
492.34-99	Other Services	-	-	500	500
492.43-25	Equipment Maintenance	4,000	4,587	5,500	5,500
492.43-80	Software Maint Agrmts	3,535	1,566	30,000	30,000
492.46-05	Telecommunications	2,630	2,104	3,000	2,000
492.46-10	Postage	69	-	300	300
492.48-05	Copy / Image / Scan	414	433	500	500
492.49-10	Seminars & Conf. Reg.	990	-	1,000	1,000
492.49-25	In-House Training	-	-	250	-
492.49-41	Travel-Meals	-	-	200	200
492.49-42	Travel-Lodging	296	-	300	300
492.49-43	Travel-Airfare	338	(338)	600	600
		<b>12,377</b>	<b>8,490</b>	<b>42,350</b>	<b>41,100</b>
<b>COMMODITIES</b>					
492.51-10	Office Supplies	269	60	500	500
492.53-05	Uniforms	464	308	500	500
492.54-00	Operating Supplies	6,574	4,792	10,000	10,000
492.54-35	First Aid	-	-	100	100
492.54-37	Safety Equip & Supplies	-	-	500	500
492.54-40	Food	40	-	100	100
492.54-74	Meter Repair Parts	27,600	28,837	35,000	35,000
492.54-75	Other Supplies	-	-	500	500
492.56-15	Maintenance Supplies	-	-	100	100
492.58-05	Repair Parts	1,415	959	2,000	2,000
492.58-15	Fuel & Lube	7,326	4,195	7,700	7,700
		<b>43,688</b>	<b>39,151</b>	<b>57,000</b>	<b>57,000</b>

# Water Fund Meter Services

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>COMMODITIES - CIP</b>				
492.79-10 Operating Equipment (Inv)	406	296	500	500
492.79-25 Office Equipment (Inv)	1,108	-	5,000	5,000
	<b>1,514</b>	<b>296</b>	<b>5,500</b>	<b>5,500</b>
<b>CAPITAL OUTLAY</b>				
492.72-05 Infrastructure	248,557	138,312	200,000	150,000
492.73-10 Operating & Maint Equip	-	-	-	15,000
492.74-00 Motor Vehicles	-	22,715	-	-
	<b>248,557</b>	<b>161,027</b>	<b>200,000</b>	<b>165,000</b>
<b>TOTAL EXPENDITURES</b>	<b>433,428</b>	<b>345,461</b>	<b>481,250</b>	<b>468,350</b>

# Water Fund

## Supply & Treatment

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
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### PERSONNEL SERVICES

492.12-01 Exempt-Full Time	85,725	92,397	91,100	93,000
492.13-01 Non-Exempt-Full Time	557,465	599,930	591,800	614,000
492.15-00 Salaries-Temporary	7,408	1,218	22,500	15,000
492.18-15 Cell Phone Allow	2,351	2,727	2,500	2,800
492.18-16 Clothing Allow	7,482	6,770	8,000	8,000
492.20-00 Benefits-Health Ins	157,862	188,299	163,000	195,000
492.21-01 FICA	38,930	41,050	41,000	42,000
492.21-02 Medicare	9,105	9,676	9,500	9,800
492.22-01 KPERS	64,732	68,040	67,000	69,000
492.23-00 Benefits-Unemployment	667	381	700	700
492.24-00 Benefits-Group Life	342	350	400	400
	<b>932,069</b>	<b>1,010,838</b>	<b>997,500</b>	<b>1,049,700</b>

### CONTRACTUAL SERVICES

492.31-45 Laboratory Fees	25,759	16,242	30,000	30,000
492.32-25 File Fees/Registration	645	4,992	500	500
492.33-41 Lime Disposal	-	145,210	200,000	200,000
492.34-05 Repair Services	-	-	1,000	1,000
492.41-05 Trash Service	1,714	1,750	1,700	170
492.41-10 Gas & Electricity	858,176	855,151	910,000	910,000
492.42-10 Ground Maintenance	4,806	-	4,000	50,000
492.43-20 Building Maintenance	5,852	972	5,000	5,000
492.43-21 Elevator Maintenance	780	780	1,000	1,000
492.43-25 Equipment Maint	14,843	15,943	25,000	20,000
492.43-26 Copy Machine	2,224	1,124	1,500	150
492.43-80 Software Maint Agrmts	1,600	3,174	3,000	3,200
492.46-05 Telecommunications	2,853	1,596	3,000	1,600
492.46-10 Postage	60	331	150	300
492.47-05 Legal Publications	85	545	500	500
492.48-05 Copy / Image / Scan	2,066	1,550	2,100	2,000
492.48-10 Printing/Binding	15	17	500	500
492.49-05 Dues & Memberships	80	60	500	500
492.49-10 Seminars & Conf. Reg.	1,445	-	2,000	2,000
492.49-20 Training	1,475	2,681	2,500	2,500
492.49-25 In-House Training	-	-	200	200
492.49-41 Travel-Meals	31	-	300	300
492.49-42 Travel-Lodging	1,743	-	1,500	1,500
492.49-44 Travel-Mileage	8	-	-	-
	<b>926,260</b>	<b>1,052,118</b>	<b>1,195,950</b>	<b>1,232,920</b>

# Water Fund

## Supply & Treatment

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>COMMODITIES</b>					
492.51-10	Office Supplies	2,048	931	2,000	2,000
492.52-05	Books	-	-	100	100
492.53-05	Uniforms	2,647	2,096	3,500	3,500
492.53-15	Safety Clothing	1,670	648	2,500	2,500
492.54-00	Operating Supplies	197	-	1,000	1,000
492.54-10	Chemicals	616,497	625,157	680,000	680,000
492.54-16	Snow & Ice -Deicer	334	229	250	250
492.54-35	First Aid	1,592	603	1,500	1,500
492.54-37	Safety Equip & Supplies	-	-	2,500	2,500
492.54-40	Food	410	-	500	500
492.54-60	Computer Supplies	30	-	500	500
492.54-75	Other Supplies	549	46	500	500
492.54-76	Piping/Valves/Fittings	-	867	-	-
492.54-77	Laboratory Supplies	20,692	16,286	15,000	16,000
492.56-06	Paint	183	111	500	500
492.56-10	Janitorial Supplies	1,831	3,221	2,000	200
492.56-15	Maintenance Supplies	17,460	22,616	40,000	30,000
492.56-16	Plumbing Supplies	191	-	1,000	1,000
492.56-17	Electrical Supplies	2,736	4,789	5,000	5,000
492.58-05	Repair Parts	1,515	2,184	2,000	2,000
492.58-15	Fuel & Lube	8,058	7,541	9,200	8,500
		<b>678,640</b>	<b>687,325</b>	<b>769,550</b>	<b>758,050</b>
<b>COMMODITIES - CIP</b>					
492.79-10	Operating Equip (Inv)	2,537	7,095	10,000	10,000
492.79-25	Office Equipment (Inv)	5,053	2,306	4,500	2,500
		<b>7,590</b>	<b>9,401</b>	<b>14,500</b>	<b>12,500</b>
<b>CAPITAL OUTLAY</b>					
492.73-10	Operating & Maint Equip	873	1,220	180,000	95,000
492.74-00	Motor Vehicles	24,364	464	25,000	-
492.75-05	Infrastructure (Maint)	440,100	550,823	430,000	425,612
492.75-25	Buildings (Maint)	65,246	-	-	-
		<b>530,583</b>	<b>552,507</b>	<b>635,000</b>	<b>520,612</b>
<b>TOTAL EXPENDITURES</b>		<b>3,075,142</b>	<b>3,312,189</b>	<b>3,612,500</b>	<b>3,573,782</b>

<b>2022 Capital Improvement Projects and Equipment</b>			
492.73-10	WA224P	Replace High-Service Pump Station Access Doors	15,000
492.73-10	WA236E	Sunset Booster Pump Replacement	25,000
492.73-10	WA237E	Transfer Pump Station Isolation Valve Replacement	50,000
492.73-10	WA238E	Filter Backwash Water Control Valve Replacement	60,000
492.73-10	WA239E	Purchase Valve Exercising Equipment	20,000
<b>TOTAL CIP BUDGET IMPACT</b>			<b>170,000</b>

<b>2022 Infrastructure (Maintenance)</b>			
492.75-05	Annual Well Rehab & Maintenance Program		75,000
492.75-05	Tank Asset Management Program & Tankwashing		145,000
492.75-05	Water Pump Station - Pump & Motor Rehabilitation Maintenance		50,000
492.75-05	WTP Maintenance		160,000
<b>TOTAL INFRASTRUCTURE BUDGET IMPACT</b>			<b>430,000</b>

# Water Fund Blue Township

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
492.13-01	Non-Exempt-Full Time	10,889	12,005	11,800	12,000
492.18-15	Cell Phone Allow	104	108	110	110
492.18-16	Clothing Allow	95	95	200	100
492.20-00	Benefits-Health Ins	3,303	3,455	3,200	3,500
492.21-01	FICA	629	725	600	800
492.21-02	Medicare	147	170	200	200
492.22-01	KPERS	1,097	1,222	1,000	1,400
492.23-00	Benefits-Unemp.	11	7	20	20
492.24-00	Benefits-Group Life	5	5	10	10
		<b>16,280</b>	<b>17,792</b>	<b>17,140</b>	<b>18,140</b>
<b>CONTRACTUAL SERVICES</b>					
492.34-05	Repair Services	-	-	2,000	2,000
492.41-10	Gas & Electricity	7,173	7,359	8,500	8,500
492.43-20	Building Maintenance	-	-	500	500
492.43-25	Equipment Maint	-	-	1,000	1,000
		<b>7,173</b>	<b>7,359</b>	<b>12,000</b>	<b>12,000</b>
<b>COMMODITIES</b>					
492.54-00	Operating Supplies	-	-	1,000	1,000
492.56-15	Maintenance Supplies	-	-	1,000	1,000
492.56-17	Electrical Supplies	-	-	500	500
		<b>-</b>	<b>-</b>	<b>2,500</b>	<b>2,500</b>
<b>CAPITAL OUTLAY</b>					
492.75-05	Infrastructure (Maint)	-	-	1,500	1,500
		<b>-</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>
<b>TOTAL EXPENDITURES</b>		<b>23,453</b>	<b>25,151</b>	<b>33,140</b>	<b>34,140</b>

# Water Fund Distribution

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
492.12-01	Exempt-Full Time	105,187	113,423	111,900	114,500
492.13-01	Non-Exempt-Full Time	497,675	495,566	547,500	544,500
492.15-00	Salaries-Temporary	3,990	4,415	30,000	30,000
492.18-15	Cell Phone Allow	2,715	2,978	2,800	3,000
492.18-16	Clothing Allow	6,866	5,857	7,900	7,900
492.20-00	Benefits-Health Ins	124,107	125,720	126,000	128,000
492.21-01	FICA	37,324	36,518	39,000	39,000
492.21-02	Medicare	8,729	8,725	9,000	9,000
492.22-01	KPERS	60,797	59,639	63,000	63,000
492.23-00	Benefits-Unemployment	626	338	700	600
492.24-00	Benefits-Group Life	260	263	300	300
		<b>848,276</b>	<b>853,442</b>	<b>938,100</b>	<b>939,800</b>
<b>CONTRACTUAL SERVICES</b>					
492.31-00	Professional Services	36	-	500	500
492.32-25	File Fees/Registration	505	2,905	500	3,000
492.33-40	Construction Projects	1,855	2,735	2,000	2,000
492.41-05	Trash Service	1,044	1,079	1,000	1,000
492.41-10	Gas & Electricity	4,658	3,954	5,000	5,000
492.42-10	Ground Maintenance	-	-	1,000	1,000
492.43-20	Building Maintenance	4,637	1,115	4,000	2,000
492.43-25	Equipment Maintenance	1,875	3,013	2,000	2,000
492.43-80	Software Maint Agrmts	745	5	-	-
492.44-10	Equip & Vehicle Rent	-	-	500	500
492.46-05	Telecommunications	2,970	2,886	3,000	3,000
492.46-10	Postage	13	142	50	150
492.47-05	Legal Publications	189	61	500	500
492.49-05	Dues & Memberships	-	25	-	-
492.49-10	Seminars & Conf. Reg.	683	(795)	1,500	1,500
492.49-20	Training	355	61	2,500	2,500
492.49-41	Travel-Meals	66	-	250	250
492.49-42	Travel-Lodging	1,332	-	1,500	1,500
		<b>20,963</b>	<b>17,186</b>	<b>25,800</b>	<b>26,400</b>
<b>COMMODITIES</b>					
492.51-10	Office Supplies	540	480	1,000	1,000
492.53-05	Uniforms	2,669	2,113	3,500	3,500
492.53-15	Safety Clothing	287	1,039	1,000	1,000
492.54-00	Operating Supplies	69,663	83,285	100,000	100,000
492.54-06	Utility Cut Supplies	33,773	36,046	50,000	35,000
492.54-12	Kansas One-Call Supp	-	880	-	-
492.54-37	Safety Equip & Supplies	-	-	2,500	2,500
492.54-40	Food	1,301	183	1,300	1,300
492.54-75	Other Supplies	362	363	500	500
492.54-76	Piping / Valves / Fittings	209,300	192,722	225,000	250,000
492.56-10	Janitorial Supplies	2,030	3,146	2,000	2,000
492.56-15	Maintenance Supplies	81	303	1,000	1,000
492.58-05	Repair Parts	29,535	20,555	30,000	
492.58-15	Fuel & Lube	23,261	14,461	25,000	20,000
		<b>372,802</b>	<b>355,576</b>	<b>442,800</b>	<b>417,800</b>

# Water Fund Distribution

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>COMMODITIES - CIP</b>					
492.79-10	Operating Equip (Inv)	29,050	15,918	15,000	15,000
492.79-25	Office Equipment (Inv)	293	1,570	5,000	5,000
492.79-60	Traffic Control (Inventory)	(261)	-	2,000	2,000
		<b>29,082</b>	<b>17,488</b>	<b>22,000</b>	<b>22,000</b>
<b>CAPITAL OUTLAY</b>					
492.72-05	Infrastructure	-	-	-	-
492.73-10	Operating & Maint Equip	9,720	-	15,000	-
492.74-00	Motor Vehicles	175,956	24,569	25,000	68,000
492.75-05	Infrastructure (Maint)	295,131	240,729	200,000	250,000
		<b>480,807</b>	<b>265,298</b>	<b>240,000</b>	<b>318,000</b>
<b>DEBT SERVICE</b>					
492.85-01	Lease Purchase/Principal	-	22,463	51,733	17,178
492.85-02	Lease Purchase/Interest	-	-	6,430	1,330
		-	<b>22,463</b>	<b>58,163</b>	<b>18,508</b>
<b>TRANSFERS</b>					
492.90-25	Transfer to Capital Project	-	-	150,000	-
		-	-	<b>150,000</b>	-
<b>TOTAL EXPENDITURES</b>		<b>1,751,930</b>	<b>1,531,453</b>	<b>1,876,863</b>	<b>1,742,508</b>

<b>2022 Capital Improvement Projects and Equipment</b>					
492.75-05	WA189E	Purchase Leak Detection Equipment and Software			60,000
492.75-05	WA190P	Legore Lane Waterline Improvements			60,000
<b>TOTAL CIP BUDGET IMPACT</b>				<b>120,000</b>	

<b>2022 Lease Purchase Payments</b>					
492.85-00	WA156E	Replace 2010 Single Axle 2WD, Unit #440 (1 out of 5 Payments)			18,508
<b>TOTAL LEASE PURCHASE IMPACT</b>				<b>18,508</b>	

<b>2022 Infrastructure (Maintenance)</b>				
492.75-05	Hydrant and Valve Annual Maintenance			30,000
492.75-05	Water Distribution Infrastructure Maintenance			100,000
<b>TOTAL INFRASTRUCTURE BUDGET IMPACT</b>				<b>130,000</b>

# Water Fund Utility Location

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
492.13-01	Non-Exempt-Full Time	93,914	110,712	97,100	136,000
492.18-15	Cell Phone Allow	780	705	1,000	900
492.18-16	Clothing Allow	947	947	1,200	1,200
492.20-00	Benefits-Health Ins	23,132	19,996	25,000	25,000
492.21-01	FICA	5,615	6,581	5,800	6,700
492.21-02	Medicare	1,313	1,539	1,500	1,600
492.22-01	KPERS	9,756	10,800	10,000	11,000
492.23-00	Benefits-Unemployment	99	53	100	100
492.24-00	Benefits-Group Life	53	46	100	100
		<b>135,609</b>	<b>151,379</b>	<b>141,800</b>	<b>182,600</b>
<b>CONTRACTUAL SERVICES</b>					
492.31-12	Kansas One-Call	9,524	10,630	10,000	10,000
492.46-05	Telecommunications	930	960	1,000	1,000
		<b>10,454</b>	<b>11,590</b>	<b>11,000</b>	<b>11,000</b>
<b>COMMODITIES</b>					
492.53-05	Uniforms	-	-	775	775
492.54-12	Kansas One-Call Supp	7,234	5,326	7,250	7,250
492.58-05	Repair Parts	1,418	1,374	2,000	2,000
492.58-15	Fuel & Lube	2,689	2,192	3,000	3,000
		<b>11,341</b>	<b>8,892</b>	<b>13,025</b>	<b>13,025</b>
<b>COMMODITIES - CIP</b>					
492.79-12	Kansas One-Call Equip	73	6,619	7,500	7,500
492.79-25	Office Equipment (Inv)	-	787	2,500	2,500
		<b>73</b>	<b>7,406</b>	<b>10,000</b>	<b>10,000</b>
<b>TOTAL EXPENDITURES</b>		<b>157,477</b>	<b>179,267</b>	<b>175,825</b>	<b>216,625</b>

# Water Fund Non-Operating

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>OTHER CHARGES</b>					
492.65-10	Sales Tax	256,379	217,708	285,000	285,000
492.65-11	State Surcharge	63,797	66,374	70,000	70,000
492.65-55	Bad Debts	29,465	19,829	30,000	25,000
492.65-60	Clean Water Fund Fee	59,809	62,226	80,000	75,000
492.65-99	Other	-	28,270	-	-
492.66-00	Cash Reserves	-	-	5,791,407	5,822,022
		<b>409,450</b>	<b>394,407</b>	<b>6,256,407</b>	<b>6,277,022</b>
<b>DEBT SERVICE</b>					
492.81-01	Bond/Principal	1,142,166	1,165,734	1,203,647	1,203,647
492.81-02	Bond/Interest	598,067	570,388	540,699	540,699
		<b>1,740,233</b>	<b>1,736,122</b>	<b>1,744,346</b>	<b>1,744,346</b>
<b>TRANSFERS</b>					
492.90-10	Transfer to General Fund	1,420,768	1,675,000	2,140,949	1,695,157
492.90-15	Transfer to Special Revenue	-	37,819	42,651	42,651
492.90-20	Transfer to Debt Service	527,290	789,914	1,121,694	1,108,723
492.90-25	Transfer to Capital Project	568,564	433,524	956,950	637,175
492.90-30	Transfer to Enterprise	6,350	6,350	6,350	6,350
492.90-40	Transfer to Trust & Agency	62,000	62,000	62,000	62,000
		<b>2,584,972</b>	<b>3,004,607</b>	<b>4,330,594</b>	<b>3,552,056</b>
<b>TOTAL EXPENDITURES</b>		<b>4,734,655</b>	<b>5,135,136</b>	<b>12,331,347</b>	<b>11,573,424</b>
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>11,202,067</b>	<b>11,858,398</b>	<b>19,740,623</b>	<b>18,823,557</b>

## 2022 Transfers to Debt Service

492.81-01	SP1009	WTP Expansion & Upgrade Project	1,268,880
492.81-01	WA1006	Konza Water Service KDHE Loan	24,293
492.81-01	WA1114	Meter Replacement Program	164,497
492.81-01	WA1403	WTP Clearwell & Pump Station	286,676
<b>TOTAL KDHE LOAN PAYMENTS</b>			<b>1,744,346</b>

# Water Fund Non-Operating

## 2022 Transfers to Other Funds

492.90-20	WA0622	Miller Parkway Water Line	133,700
492.90-20	WA1106	K-18 Water Line Upgrade - Scenic Drive	64,000
492.90-20	WA1109	K-18 Water Line Upgrade - Miller Parkway/Davis Drive	18,000
492.90-20	WA1202	2012 Water Line Improvements	83,750
492.90-20	WA1211	Bluemont Hill Water Line	59,000
492.90-20	WA1309	Westwood / Elm / Walnut Water Line Replacement	139,500
492.90-20	WA1307	Blue Township Waterline Extension	193,750
492.90-20	WA1406	Eureka Valley Transmission Waterline Improvement	422,743
492.90-20		Lee Mill Village Tax Abatement	7,251

### TOTAL DEBT SERVICE

**1,121,694**

## 2022 Transfers to Other Funds

492.90-25	WA1612	Replace Waterlines - Denison Avenue	25,000
	WA1610 /		
	WA1611 /		
492.90-25	WA1631	2016 Waterline Improvements	150,000
492.90-25	WA1808	Replace Water Main - Judson Street	93,150
492.90-25	ST1718	Kimball / College Intersection	121,050
492.90-25	WA139P	2019 Waterline Improvements	161,400
492.90-25	WA085P	Replace Water Main - Hunting Avenue	195,231

### TOTAL TRANSFER TO CAPITAL PROJECT

**745,831**

## Wastewater Fund Revenue

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>BEGINNING FUND BALANCE</b>					
300.00-00	Beginning Cash Balance	2,396,759	1,877,078	1,144,805	2,500,000
		<b>2,396,759</b>	<b>1,877,078</b>	<b>1,144,805</b>	<b>2,500,000</b>
<b>SERVICE &amp; SALES</b>					
348.16-00	Locate Fee	17,088	7,039	-	-
348.20-00	Waste Water	9,680,744	10,902,646	11,334,300	11,900,000
348.21-05	Konza Sewer	3,347	-	-	-
348.21-06	Blue Township Sewer	459,673	613,468	438,000	484,000
348.21-07	Grease Management	5,350	6,800	5,000	5,000
348.22-00	Waste Water Hookup	121,631	121,484	161,100	121,300
	Blue Township Hookup	-	-	50,000	50,000
		<b>10,287,833</b>	<b>11,651,437</b>	<b>11,988,400</b>	<b>12,560,300</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
362.01-00	Investment Interest	41,679	11,066	30,000	5,000
363.30-00	WTP / Farm Income	54,450	134,271	25,000	25,000
		<b>96,129</b>	<b>145,337</b>	<b>55,000</b>	<b>30,000</b>
<b>CONTRIBUTIONS AND OTHER REVENUE</b>					
371.12-00	Reimbursement of Exp	26,047	21,800	28,700	29,300
372.00-00	Contributions & Misc	32,651	29,521	50,000	25,000
379.00-00	Cancel PY Encumbrance	2,255	2,516	-	-
380.88-50	Property	-	4,556	-	-
		<b>60,953</b>	<b>58,393</b>	<b>78,700</b>	<b>54,300</b>
<b>TRANSFERS</b>					
391.21-00	Transfers From Capital	-	27,093	-	-
		-	<b>27,093</b>	-	-
<b>GRANTS</b>					
332.00-00	Grant	-	46,353	-	-
		-	<b>46,353</b>	-	-
<b>TOTAL WASTEWATER REVENUE</b>		<b>\$ 12,841,674</b>	<b>\$ 13,805,691</b>	<b>\$ 13,266,905</b>	<b>\$ 15,144,600</b>

# Wastewater Fund Administration

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
491.12-01	Exempt-Full Time	184,956	182,697	274,400	320,000
491.13-01	Non-Exempt-Full Time	157,820	179,131	230,900	244,500
491.15-01	Salaries-Temporary	-	-	-	7,500
491.18-10	Service Award	4,000	10,667	5,000	3,500
491.18-11	Separation Pay	2,317	-	3,500	2,000
491.18-15	Cell Phone Allow	1,831	1,873	1,700	2,000
491.18-16	Clothing Allow	1,106	1,106	1,600	1,600
491.20-00	Benefits-Health Insurance	64,425	64,644	68,000	72,000
491.21-01	FICA	20,505	21,885	24,000	24,000
491.21-02	Medicare	4,795	5,122	5,000	5,300
491.22-01	KPERS	34,606	35,723	38,000	38,000
491.23-00	Benefits-Unemployment	350	189	500	300
491.24-00	Benefits-Group Life	116	111	300	300
491.25-00	Benefits-Vehicle Allow	4,200	4,362	4,200	4,500
491.27-00	Benefits-Workers Comp	73,000	73,000	73,000	73,000
		<b>554,027</b>	<b>580,510</b>	<b>730,100</b>	<b>798,500</b>
<b>CONTRACTUAL SERVICES</b>					
491.31-00	Professional Services	57,660	29,747	26,000	17,020
491.31-05	Engineering Fees	-	4,244	-	-
491.31-25	Accounting & Auditing Fee	17,875	13,250	18,000	18,000
491.31-30	Legal Services	-	8,335	-	20,000
491.32-25	File Fees / Registration	14	5,044	1,000	5,000
491.34-60	Credit Card Process Fee	-	-	-	30,000
491.34-99	Other Services	-	-	500	500
491.41-10	Gas & Electricity	1,146	1,066	2,000	2,000
491.43-25	Equipment Maintenance	1,987	270	2,200	2,200
491.43-26	Copy Machine	1,600	1,027	1,600	1,000
491.43-80	Software Maint Agrmt	47,633	29,187	25,000	35,000
491.44-20	Office Equipment Lease	4,728	4,701	4,800	4,700
491.46-05	Telecommunications	48,462	9,715	50,000	10,000
491.46-10	Postage	26,599	25,878	17,800	26,000
491.47-05	Legal Publications	140	121	500	500
491.47-15	Other Advertising	132	111	250	250
491.48-05	Copy / Image / Scan	3,655	2,032	2,500	2,500
491.48-10	Printing / Binding	400	117	500	500
491.49-05	Dues & Memberships	4,164	5,028	4,600	7,155
491.49-10	Seminars & Conf Reg	258	339	2,300	2,340
491.49-20	Training	1,330	675	1,000	1,000
491.49-41	Travel-Meals	89	10	600	640
491.49-42	Travel-Lodging	523	-	2,000	2,000
491.49-43	Travel-Airfare	-	-	600	600
491.49-44	Travel-Mileage	-	-	300	300
		<b>218,395</b>	<b>140,897</b>	<b>164,050</b>	<b>189,205</b>
<b>COMMODITIES</b>					
491.51-10	Office Supplies	1,463	1,041	1,000	1,000
491.52-05	Books	-	-	500	500
491.53-05	Uniforms	637	-	700	500
491.53-15	Safety Clothing	-	589	1,000	1,000
491.54-00	Operating Supplies	277	-	250	250

# Wastewater Fund Administration

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>COMMODITIES (Continued)</b>					
491.54-40	Food	210	112	500	500
491.54-56	Utility Billing Supplies	6,909	9,635	4,606	4,600
491.54-60	Computer Supplies	689	292	500	500
491.58-15	Fuel & Lube	-	149	-	200
		<b>10,185</b>	<b>11,818</b>	<b>9,056</b>	<b>9,050</b>
<b>COMMODITIES - CIP</b>					
491.79-25	Office Equip (Inventory)	15,736	15,217	20,000	18,875
		<b>15,736</b>	<b>15,217</b>	<b>20,000</b>	<b>18,875</b>
<b>OTHER CHARGES</b>					
491.65-25	Assessment Fee	22,127	15,934	22,127	20,000
		<b>22,127</b>	<b>15,934</b>	<b>22,127</b>	<b>20,000</b>
<b>CAPITAL OUTLAY</b>					
491.71-00	Buildings & Additions	-	53,159	-	-
491.73-10	Operating & Maint Equip	-	2,919	-	10,500
491.73-25	Office Equipment	9,103	27,344	24,000	85,334
491.74-00	Motor Vehicles	6,689	-	19,332	-
491.75-45	Planning Studies	62,043	84,881	93,666	33,167
		<b>77,835</b>	<b>168,303</b>	<b>136,998</b>	<b>129,001</b>
<b>DEBT SERVICE</b>					
491.85-01	Principal	-	34,636	-	34,636
		<b>-</b>	<b>34,636</b>	<b>-</b>	<b>34,636</b>
<b>TOTAL EXPENDITURES</b>		<b>898,305</b>	<b>967,315</b>	<b>1,082,331</b>	<b>1,199,267</b>

# Wastewater Fund

## Non-Operating

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>OTHER CHARGES</b>					
491.65-55	Bad Debts	17,335	13,450	18,000	18,000
493.65-99	Other Charges	42,102	131,391	44,000	40,000
493.66-00	Cash Reserves	-	-	1,449,877	3,132,103
		<b>59,437</b>	<b>144,841</b>	<b>1,511,877</b>	<b>3,190,103</b>
<b>DEBT SERVICE</b>					
493.81-01	Bond / Principal	2,223,881	2,490,308	2,485,493	3,221,692
493.81-02	Bond / Interest	761,066	731,383	736,197	
		<b>2,984,947</b>	<b>3,221,691</b>	<b>3,221,690</b>	<b>3,221,692</b>
<b>TRANSFERS</b>					
493.90-10	Transfer to General Fund	1,583,753	1,675,000	1,764,023	1,675,000
493.90-15	Transfer to Special Revenue	-	58,896	58,896	58,896
493.90-20	Transfer to Debt Service	644,993	667,591	393,953	336,303
493.90-25	Transfer to Capital Project	385,745	327,825	547,394	577,822
493.90-40	Transfer to Trust & Agency	62,000	62,000	62,000	62,000
		<b>2,676,491</b>	<b>2,791,312</b>	<b>2,826,266</b>	<b>2,710,021</b>
<b>TOTAL EXPENDITURES</b>		<b>5,720,875</b>	<b>6,157,844</b>	<b>7,559,833</b>	<b>9,121,816</b>

# Wastewater Fund Treatment

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
493.12-01	Exempt-Full Time	105,918	113,021	112,400	113,000
493.13-01	Non-Exempt-Full Time	759,613	820,556	818,200	845,500
493.15-00	Salaries-Temporary	8,355	571	22,500	15,000
491.18-10	Service Award	-	-	-	4,500
493.18-15	Cell Phone Allow	2,676	2,742	2,800	2,800
493.18-16	Clothing Allow	8,501	8,190	10,000	10,500
493.20-00	Benefits-Health Insurance	178,824	185,487	180,000	190,000
493.21-01	FICA	52,835	55,776	53,500	60,000
493.21-02	Medicare	12,357	13,148	13,000	15,000
493.22-01	KPERS	87,511	89,711	89,000	95,000
493.23-00	Benefits-Unemployment	895	500	1,000	1,000
493.24-00	Benefits-Group Life	433	430	600	600
493.25-00	Benefits-Vehicle Allow	1,223	1,333	1,300	1,400
		<b>1,219,141</b>	<b>1,291,465</b>	<b>1,304,300</b>	<b>1,354,300</b>
<b>CONTRACTUAL SERVICES</b>					
491.31-45	Laboratory Fees	11,596	11,352	13,000	13,000
493.32-25	File Fees / Registration	914	455	500	1,000
493.34-05	Repair Services	-	305	-	-
493.34-99	Other Charges	17	-	250	250
496.37-07	Biosolids Land Lease	23,500	32,500	12,000	12,000
493.37-10	Seeds	9,449	7,947	13,000	13,000
493.37-15	Chemicals	15,571	28,132	20,000	20,000
493.37-20	Soil Tests Laboratory Fees	1,995	2,555	3,000	3,000
493.37-25	Water Tests Laboratory Fees	413	541	500	500
493.37-30	Crop Insurance	2,283	2,870	3,000	3,000
493.41-05	Trash Service	15,280	16,438	15,000	20,000
493.41-10	Gas & Electricity	699,626	649,563	705,000	705,000
493.41-12	Sewer	2,019	2,138	2,000	2,200
493.42-10	Ground Maintenance	3,198	493	5,000	50,000
493.43-11	Pump Station Maintenance	12,154	16,350	25,000	25,000
493.43-20	Building Maintenance	7,991	3,704	10,000	10,000
493.43-21	Elevator Maintenance	8,730	1,937	2,000	2,000
493.43-25	Equipment Maintenance	32,959	47,611	60,000	50,000
493.43-26	Copy Machine	1,600	649	1,500	700
493.43-80	Software Maintenance Agree	448	3,901	1,500	2,000
493.44-10	Equipment & Vehicle Rent	19,065	7,251	5,000	5,000
493.46-05	Telecommunications	5,667	3,769	6,000	5,000
493.46-07	Liftstation Telecommunicate	6,152	5,888	6,000	6,000
493.46-10	Postage	314	255	350	350
493.46-15	Freight	50	676	1,000	1,000
493.47-05	Legal Publications	128	-	100	100
493.48-05	Copy / Image / Scan	1,210	695	1,400	1,400
493.49-05	Dues & Memberships	2,428	2,168	2,000	2,500
493.49-10	Seminars & Conference Regi:	1,090	120	2,000	2,000
493.49-20	Training	1,125	2,151	5,000	5,000
493.49-41	Travel-Meals	176	17	500	500
493.49-42	Travel-Lodging	1,350	-	2,000	2,000
493.49-43	Travel-Airfare	-	-	600	600
493.49-44	Travel-Mileage	235	27	200	200
		<b>888,733</b>	<b>852,458</b>	<b>924,400</b>	<b>964,300</b>

# Wastewater Fund Treatment

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>COMMODITIES</b>					
493.51-10	Office Supplies	3,477	1,960	2,700	2,500
493.51-15	Paper Supplies	59	113	150	150
493.52-05	Books	-	-	300	300
493.53-05	Uniforms	1,167	3,097	3,500	3,500
493.53-15	Safety Clothing	4,732	4,222	3,500	3,500
493.54-00	Operating Supplies	664	(138)	10,000	10,000
493.54-10	Chemicals	2,107	1,266	4,000	2,000
493.54-16	Snow & Ice Control - Deicer	-	10	250	250
493.54-35	First Aid	3,332	2,519	3,000	3,000
493.54-40	Food	986	1,392	500	1,000
493.54-60	Computer Supplies	2,752	1,761	500	1,500
493.54-75	Other Charges	23	-	500	500
493.54-77	Laboratory Supplies	34,596	29,461	35,000	35,000
493.56-06	Paint	281	-	500	500
493.56-10	Janitorial Supplies	5,459	7,820	5,000	5,000
493.56-15	Maintenance Supplies	26,406	28,237	50,000	30,000
493.56-16	Plumbing Supplies	754	3,709	5,000	5,000
493.56-17	Electrical Supplies	11,914	5,043	10,000	10,000
493.58-05	Repair Parts	3,250	5,437	3,000	5,000
493.58-15	Fuel & Lube	25,167	18,073	26,000	25,000
		<b>127,126</b>	<b>113,982</b>	<b>163,400</b>	<b>143,700</b>
<b>COMMODITIES - CIP</b>					
493.79-10	Operating Equipment (Invent	4,364	4,389	20,000	10,000
493.79-25	Office Equipment (Inventory)	28	5,518	5,000	5,000
		<b>4,392</b>	<b>9,907</b>	<b>25,000</b>	<b>15,000</b>
<b>OTHER CHARGES</b>					
493.65-30	Property Taxes	-	3,245	-	3,300
493.65-65	Permit Fees	1,295	1,295	1,400	1,300
		<b>1,295</b>	<b>4,540</b>	<b>1,400</b>	<b>4,600</b>
<b>CAPITAL OUTLAY</b>					
493.72-05	Infrastructure	150,422	-	-	-
493.73-10	Operating & Maintenance Eq	55,657	101,966	40,000	125,000
493.74-00	Motor Vehicles	24,652	41,328	-	25,000
493.75-05	Infrastructure (Maintenance)	233,055	125,819	195,000	265,000
		<b>463,786</b>	<b>269,113</b>	<b>235,000</b>	<b>415,000</b>
<b>DEBT SERVICE</b>					
493.85-01	Lease Purchase / Principal	55,388	47,341	46,451	47,682
493.85-02	Lease Purchase / Interest	12,000	2,902	3,792	2,561
		<b>67,388</b>	<b>50,243</b>	<b>50,243</b>	<b>50,243</b>
<b>TOTAL EXPENDITURES</b>		<b>2,771,861</b>	<b>2,591,708</b>	<b>2,703,743</b>	<b>2,947,143</b>

# Wastewater Fund

## Blue Township

**2019 Actual    2020 Actual    2021 Budget    2022 Budget**

### PERSONNEL SERVICES

493.13-01	Non-Exempt-Full Time	13,553	14,564	14,500	13,500
493.18-15	Cell Phone Allow	104	108	200	150
493.18-16	Clothing Allow	95	95	200	200
493.20-00	Benefits-Health Insurance	3,303	3,455	3,400	3,600
493.21-01	FICA	802	866	800	900
493.21-02	Medicare	188	208	200	250
493.22-01	KPERS	1,360	1,468	1,400	1,600
493.23-00	Benefits-Unemployment	14	8	50	50
493.24-00	Benefits-Group Life	5	5	50	50
		<b>19,424</b>	<b>20,777</b>	<b>20,800</b>	<b>20,300</b>

### CONTRACTUAL SERVICES

493.34-05	Repair Services	-	-	2,000	2,000
493.41-05	Trash Service	473	483	600	500
493.41-10	Gas & Electricity	11,770	9,546	12,000	12,000
493.41-11	Utility Services / Water	805	2,198	600	2,000
493.43-20	Building Maintenance	-	-	500	500
493.43-25	Equipment Maintenance	2,889	1,871	4,000	2,000
		<b>15,937</b>	<b>14,098</b>	<b>19,700</b>	<b>19,000</b>

### COMMODITIES

493.54-00	Operating Supplies	-	-	1,000	1,000
493.56-15	Maintenance Supplies	82	-	1,000	1,000
493.56-17	Electrical Supplies	-	127	100	100
		<b>82</b>	<b>127</b>	<b>2,100</b>	<b>2,100</b>

### CAPITAL OUTLAY

463.75-05	Infrastructure (Maintenance)	3,329	3,382	1,500	3,500
		<b>3,329</b>	<b>3,382</b>	<b>1,500</b>	<b>3,500</b>

### TOTAL EXPENDITURES

<b>38,772</b>	<b>38,384</b>	<b>44,100</b>	<b>44,900</b>
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# Wastewater Fund Maintenance

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
493.12-01	Exempt-Full Time	40,772	43,946	43,800	45,000
493.13-01	Non-Exempt-Full Time	418,105	453,747	585,000	644,000
493.15-00	Salaries-Temporary	10,987	-	15,000	15,000
491.18-15	Cell Phone Allow	1,560	1,823	2,200	2,200
491.18-16	Clothing Allow	5,446	4,911	8,100	9,000
491.20-00	Benefits-Health Insurance	136,770	147,621	170,000	155,000
491.21-01	FICA	27,812	29,041	33,000	33,000
491.21-02	Medicare	6,504	6,892	8,000	8,000
491.22-01	KPERS	46,194	47,537	51,000	53,000
491.23-00	Benefits-Unemployment	478	268	700	500
491.24-00	Benefits-Group Life	251	260	400	350
		<b>694,879</b>	<b>736,046</b>	<b>917,200</b>	<b>965,050</b>
<b>CONTRACTUAL SERVICES</b>					
493.32-25	File Fees / Registration	370	62	500	500
493.33-40	Construction Projects	-	-	5,000	5,000
493.41-05	Trash Service	1,005	1,079	1,000	1,000
493.41-10	Gas & Electricity	4,658	3,917	5,000	5,000
493.42-10	Ground Maintenance	-	-	1,000	1,000
493.43-20	Building Maintenance	5,186	788	4,000	4,000
493.43-25	Equipment Maintenance	9,964	4,790	10,000	10,000
493.43-80	Software Maintenance Agrmts	3,844	2,955	3,000	3,000
493.44-10	Equipment & Vehicle Rent	2,442	60	500	500
493.46-05	Telecommunications	3,851	3,535	4,000	4,000
493.46-10	Postage	382	348	400	400
493.47-05	Legal Publications	111	61	500	500
493.49-10	Seminars & Conf Registrations	1,483	-	700	700
493.49-20	Training	45	60	8,000	8,000
493.49-41	Travel-Meals	6	-	300	300
493.49-42	Travel-Lodging	1,309	-	1,000	1,000
493.49-44	Travel-Mileage	289	-	-	-
		<b>34,945</b>	<b>17,655</b>	<b>44,900</b>	<b>44,900</b>
<b>COMMODITIES</b>					
493.51-10	Office Supplies	2,002	1,387	2,000	2,000
493.53-05	Uniforms	2,144	1,656	2,700	2,700
493.53-15	Safety Clothing	287	1,039	860	1,000
493.54-00	Operating Supplies	27,579	39,180	35,000	35,000
493.54-06	Utility Cut Supplies	10,370	13,345	10,000	13,000
493.54-10	Chemicals	4,903	4,903	7,000	7,000
493.54-11	Root Control	9,000	-	10,000	10,000
493.54-37	Safety Equipment	-	-	2,500	2,500
493.54-40	Food	639	279	600	600
493.54-75	Other Services	110	203	1,000	1,000
493.56-05	Building Material	855	-	1,000	1,000
493.56-10	Janitorial Supplies	2,252	3,129	2,000	2,000
493.56-15	Maintenance Supplies	514	548	1,000	500
493.58-05	Repair Parts	58,573	17,409	20,000	20,000
493.58-15	Fuel & Lube	28,177	18,457	31,000	25,000
		<b>147,405</b>	<b>101,535</b>	<b>126,660</b>	<b>123,300</b>

# Wastewater Fund Maintenance

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>COMMODITIES - CIP</b>					
493.79-10	Operating Equip (Inventory)	13,003	10,399	10,000	10,000
493.79-25	Office Equipment (Inventory)	397	1,675	5,000	5,000
493.79-60	Traffic Control (Inventory)	(261)	2,000	2,000	2,000
		<b>13,139</b>	<b>14,074</b>	<b>17,000</b>	<b>17,000</b>
<b>CAPITAL OUTLAY</b>					
493.72-05	Infrastructure	-	13,255	15,000	-
493.72-25	Pipe Relining	-	-	500,000	500,000
493.73-10	Operating & Maint Equip	-	15,145	-	-
493.74-00	Motor Vehicles	-	46,096	20,000	35,000
493.75-05	Infrastructure (Maintenance)	494,377	36,472	130,000	105,000
493.75-45	Planning Studies	-	-	-	-
		<b>494,377</b>	<b>110,968</b>	<b>665,000</b>	<b>640,000</b>
<b>DEBT SERVICE</b>					
493.85-01	Lease Purchase / Principal	-	-	47,360	61,293
493.85-02	Lease Purchase / Interest	-	-	8,778	9,932
		-	-	<b>56,138</b>	<b>71,224</b>
<b>TOTAL EXPENDITURES</b>		<b>1,384,745</b>	<b>980,278</b>	<b>1,826,898</b>	<b>1,861,474</b>

# Wastewater Fund

## Utility Location

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
493.13-01	Non-Exempt-Full Time	-	-	-	-
493.18-15	Cell Phone Allow	-	-	-	-
493.18-16	Clothing Allow	-	-	-	-
493.20-00	Benefits-Health Insurance	-	-	-	-
493.21-01	FICA	-	-	-	-
493.21-02	Medicare	-	-	-	-
493.22-01	KPERS	-	-	-	-
493.23-00	Benefits-Unemployment	-	-	-	-
493.24-00	Benefits-Group Life	-	-	-	-
		-	-	-	-
<b>CONTRACTUAL SERVICES</b>					
493.31-12	Kansas One-Call	-	-	-	-
493.46-05	Telecommunications	40	-	-	-
		<b>40</b>	-	-	-
<b>COMMODITIES</b>					
493.54-12	Kansas One-Call Supplies	-	-	-	-
493.58-05	Repair Parts	-	-	-	-
493.58-15	Fuel & Lube	-	-	-	-
		-	-	-	-
<b>COMMODITIES - CIP</b>					
493.79-12	Kansas One-Call Equip	-	-	-	-
		-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>40</b>	-	-	-
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>10,814,598</b>	<b>10,735,529</b>	<b>13,216,905</b>	<b>15,174,600</b>

## STORMWATER REVENUE

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>BEGINNING FUND BALANCE</b>					
300.00-00	Beginning Fund Balance	3,753,099	3,510,004	3,129,289	3,500,000
<b>TAXES &amp; ASSESSMENTS</b>					
311.30-00	Special Assessment	5,701	8,480	-	-
		<b>5,701</b>	<b>8,480</b>	-	-
<b>GRANTS</b>					
332.00-00	Grant	-	43	-	-
		-	<b>43</b>	-	-
<b>SERVICES &amp; SALES</b>					
348.30-00	Storm Water	2,492,852	2,815,476	3,360,168	4,200,000
		<b>2,492,852</b>	<b>2,815,476</b>	<b>3,360,168</b>	<b>4,200,000</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
362.01-00	Investment Interest	75,321	24,997	15,000	5,000
		<b>75,321</b>	<b>24,997</b>	<b>15,000</b>	<b>5,000</b>
<b>CONTRIBUTIONS &amp; OTHER REVENUES</b>					
372.00-00	Contr. & Other/Misc	2,453	23,800	-	-
379.00-00	Cancel PY Encumbrance	13,256	7,829	-	-
		<b>15,709</b>	<b>31,629</b>	-	-
<b>TRANSFERS</b>					
391.18-00	Transfer from Enterprise	6,350	6,350	6,350	6,350
		<b>6,350</b>	<b>6,350</b>	<b>6,350</b>	<b>6,350</b>
<b>TOTAL STORMWATER REVENUE</b>		<b>\$ 6,349,032</b>	<b>\$ 6,396,979</b>	<b>\$ 6,510,807</b>	<b>\$ 7,711,350</b>

# Stormwater Management Fund

		2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>PERSONNEL SERVICES</b>					
494.12-01	Exempt-Full Time	110,870	210,668	236,800	242,500
494.13-01	Non-Exempt-Full Time	207,081	249,993	311,100	436,500
494.15-00	Salaries-Temporary	-	-	12,000	10,000
494.18-10	Service Award	1,500	166	500	500
494.18-11	Separation Pay	1,631	-	5,000	2,000
494.18-15	Cell Phone Allowance	563	1,275	1,400	1,400
494.18-16	Clothing Allowance	2,407	2,642	3,600	5,300
494.20-00	Benefits-Health Ins	64,900	99,603	70,000	110,000
494.21-01	FICA	19,131	27,171	22,000	30,000
494.21-02	Medicare	4,474	6,391	5,000	6,500
494.22-01	KPERS	31,888	44,650	35,000	50,000
494.23-00	Benefits-Unemployment	324	240	350	300
494.24-00	Benefits-Group Life	143	193	200	200
		<b>444,912</b>	<b>642,992</b>	<b>702,950</b>	<b>895,200</b>
<b>CONTRACTUAL SERVICES</b>					
494.31-00	Professional Services	34,855	22,600	30,000	10,000
494.31-05	Engineering Fees	-	4,244	12,500	10,000
494.31-45	Laboratory Fees	3,517	2,729	6,000	7,500
494.32-25	File Fees	601	687	600	1,000
494.33-40	Construction Projects	-	-	1,100	1,000
494.34-60	Credit Card Process Fee	-	-	33,000	33,000
494.42-11	Ground Maint / Code	-	9,300	2,000	7,500
494.43-26	Copy Machine	421	221	850	1,000
494.43-45	Levee Maintenance	10,936	772	5,000	10,000
494.43-80	Software Maint Agrmts	6,318	10,555	40,000	40,000
494.46-05	Telecommunications	1,797	990	2,000	2,500
494.46-10	Postage	-	-	22,000	22,000
494.47-05	Legal Publications	124	126	750	1,000
494.47-20	Advertising	400	41	1,000	1,000
494.48-05	Copy / Image / Scan	2,261	915	1,300	1,100
494.49-05	Dues & Memberships	2,604	2,987	720	1,500
494.49-10	Seminars & Conf. Reg.	285	240	4,700	6,500
494.49-20	Training	959	926	6,500	7,500
494.49-41	Travel-Meals	29	-	1,950	2,500
494.49-42	Travel-Lodging	298	-	5,440	6,000
494.49-43	Travel-Airfare	-	-	3,900	4,000
494.49-44	Travel-Mileage	24	-	250	500
		<b>65,429</b>	<b>57,333</b>	<b>181,560</b>	<b>177,100</b>

# Stormwater Management Fund

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>COMMODITIES</b>				
494.51-10 Office Supplies	353	209	1,350	1,500
494.52-05 Books	-	-	250	500
494.53-05 Uniforms	153	233	1,510	1,750
494.54-56 Utility Billing Supplies	15,531	10,487	20,000	20,000
494.54-00 Operating Supplies	419	713	750	1,500
494.54-40 Food	-	-	4,000	5,000
494.56-15 Maint Supplies	-	-	5,000	5,000
494.58-05 Repair Parts	6,786	4,775	1,250	5,000
494.58-15 Fuel & Lube	7,419	5,470	5,500	5,500
	<b>30,661</b>	<b>21,887</b>	<b>39,610</b>	<b>45,750</b>
<b>COMMODITIES - CIP</b>				
494.79-10 Operating Equip (Inv)	-	3,552	6,000	6,000
494.79-25 Office Equip (Inv)	18,397	13,943	7,200	15,000
	<b>18,397</b>	<b>17,495</b>	<b>13,200</b>	<b>21,000</b>
<b>OTHER CHARGES</b>				
494.65-25 Assessment Fee	-	18,486	5,100	22,000
494.65-55 Bad Debts	1,959	1,762	1,500	2,000
494.65-65 Permit Fees	60	-	1,000	500
494.65-99 Other Charges	-	323,971	-	-
494.66-00 Cash Reserves	-	-	2,709,259	3,284,424
	<b>2,019</b>	<b>344,219</b>	<b>2,716,859</b>	<b>3,308,924</b>
<b>CAPITAL OUTLAY</b>				
494.71-00 Buildings & Additions	-	53,159	-	-
494.72-05 Infrastructure	21,409	8,910	100,000	-
494.73-10 Operating & Maint Equip	25,675	11,638	75,500	10,500
494.73-25 Office Equipment	5,650	13,207	16,000	15,000
494.74-00 Motor Vehicles	-	37,379	19,334	-
494.75-05 Infrastructure (Maint)	230,550	227,152	150,000	200,000
494.75-35 Equip Maint	32,630	49,320	45,000	50,000
494.75-45 Planning Studies	447,802	13,013	183,667	16,667
	<b>763,716</b>	<b>413,778</b>	<b>589,501</b>	<b>292,167</b>
<b>DEBT SERVICE</b>				
494.85-01 Lease Purchase / Prin	139,271	137,364	170,400	98,915
494.85-02 Lease Purchase / Int	5,321	5,604	16,437	11,774
	<b>144,592</b>	<b>142,968</b>	<b>186,837</b>	<b>110,689</b>
<b>TRANSFERS</b>				
494.90-10 Tsf to General Fund	232,414	-	176,737	20,156
494.90-20 Tsf to Debt Service	727,898	955,319	1,016,850	1,017,275
494.90-25 Tsf to Capital Project	408,993	429,924	886,703	1,848,245
	<b>1,369,305</b>	<b>1,385,243</b>	<b>2,080,290</b>	<b>2,885,676</b>
<b>TOTAL EXPENDITURES</b>	<b>2,839,031</b>	<b>3,025,915</b>	<b>6,510,807</b>	<b>7,736,506</b>

# Stormwater Management Fund

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>2,839,031</b>	<b>3,025,915</b>	<b>6,510,807</b>	<b>7,736,506</b>
<b>2022 Lease Purchase Payments</b>				
494.85-00 ST051E Street Sweeper				43,301
494.85-00 SW104E Replace Street Sweeper, Unit #235				67,388
<b>TOTAL LEASE PURCHASE PAYMENTS</b>				<b>110,689</b>
<b>2022 Transfers to Other Funds</b>				
494.90-20 SM0813 Hartford Road & Tecumseh-Quivera Ph I (7 out of 10 payments)				234,400
494.90-20 SM1302 Tecumseh-Quivera Ph II (7 out of 10 payments)				34,800
494.90-20 SM1305 CiCo Tributary Detention Basins (3 out of 10 payments)				79,554
494.90-20 SM1307 Casement Rd Bridge Improvements (4 out of 10 payments)				84,000
494.90-20 SM1309 Poyntz Pump Station Inlet RCB Design (2 out of 10 payments)				85,000
494.90-20 SM1403 Airport Road Portion (2 out of 10 payments)				54,250
494.90-20 SM1407 Airport Commercial/Military Entrance (1 out of 10 payments)				39,975
494.90-20 SM1408 FBO Site Improvements Portion (2 out of 10 payments)				16,750
494.90-20 SM1604 West Anderson Avenue Improvements (1 out of 10 payments)				112,360
494.90-20 SM1605 Old Big Blue Phase V & Multi-Use Trail Project				8,866
494.90-20 SM1606 Poliska Lane Stormwater Improvements (4 out of 10 payments)				34,250
494.90-20 SM1706 Delaware Underground Stormwater Project (1 out of 10 payments)				20,624
494.90-20 Lee Mill Village Tax Abatement				21,471
<b>TOTAL TRANSFER TO DEBT SERVICE</b>				<b>826,300</b>
494.90-25 SM1207 Alleyway Improvements Poyntz Ave (3 out of 4 payments)				92,204
494.90-25 SM1705 Flood Hazard Mitigation Property Acquisition (2 out of 4 Payments)				133,780
494.90-25 SM1801 Riley Co Health Dept Detention Pond Expansion (2 out of 4 payments)				99,950
494.90-25 SM1808 Rosencutter Box Improvements (1 out of 4 payments)				108,300
494.90-25 SM1812 Kimball/Browning Ave & Kelly Dr Improvements (1 out of 4 Payment)				60,000
494.90-25 SP1902 Wildcat Creek Flooding and NRCS (1 out of 4 payments)				92,300
494.90-25 SW085P Smith Manfax Drainageway Stabilization (1 out of 4 payments)				68,250
494.90-25 SW093P EJ Frick Stormwater Improvements (1 out of 4 payments)				47,150
494.90-25 SW094P Westwood Stormwater Maintenance (1 out of 4 payments)				52,400
494.90-25 SW076P Levee Riprap Repair (1 out of 4 payments)				87,575
<b>TOTAL TRANSFER TO CAPITAL PROJECT</b>				<b>841,909</b>