

City of Manhattan

Financial Snapshot

As of December 31, 2016

Selected Funds

Fund	Beginning Balance	Revenues	Expenditures	Current Balance
001 General Fund	2,009,938	28,199,379	27,966,489	2,242,828
105 Economic Development	6,898,509	2,259,049	762,675	8,394,883
106 Employee Benefits	15,205	2,340,403	2,145,444	210,163
108 Kansas Police & Fire	58,329	1,028,475	963,115	123,690
110 Industrial Promotion	205,887	81,019	141,531	145,375
118 Special Street & Highway	909,636	1,678,207	2,008,696	579,147
301 Bond & Interest	9,262,689	12,699,767	16,127,213	5,835,243
501 Water Fund	6,971,677	10,655,916	9,238,533	8,389,060
521 Sanitary Sewer Fund	3,535,377	10,022,059	9,715,300	3,842,136
531 Stormwater Fund	3,115,224	1,821,569	682,272	4,254,520

Selected City Debt

Current	2016 YTD	2015 YTD
Temporary Notes	68,045,000	53,140,000
General Obligation Debt	59,407,675	50,683,515
Special Assessment Debt	42,787,325	57,701,485

Selected Financial Information

	2016 YTD	2015 YTD
City		
City Property Taxes	2,117,694	1,937,877
City Sales Taxes	10,473,546	10,257,367
City Compensating Use Taxes	1,006,817	950,930
City Franchise Taxes	3,278,607	3,235,408
Riley County		
Riley County Sales Taxes	2,702,751	2,656,481
Riley County Compensating Use Taxes	312,025	288,422
Pottawatomie County		
Sales Taxes	297,913	272,179
Compensating Use Taxes	34,804	27,342
Investment		
City Investment Portfolio	15,460,000	18,585,000
City Checking Account Balance	44,325,535	41,215,886
Interest Rate (weighted average)	0.32%	0.23%

REVENUE/EXPENDITURE/FUND BALANCE REPORT FOR ALL BUDGETED FUNDS
As of December 31, 2016

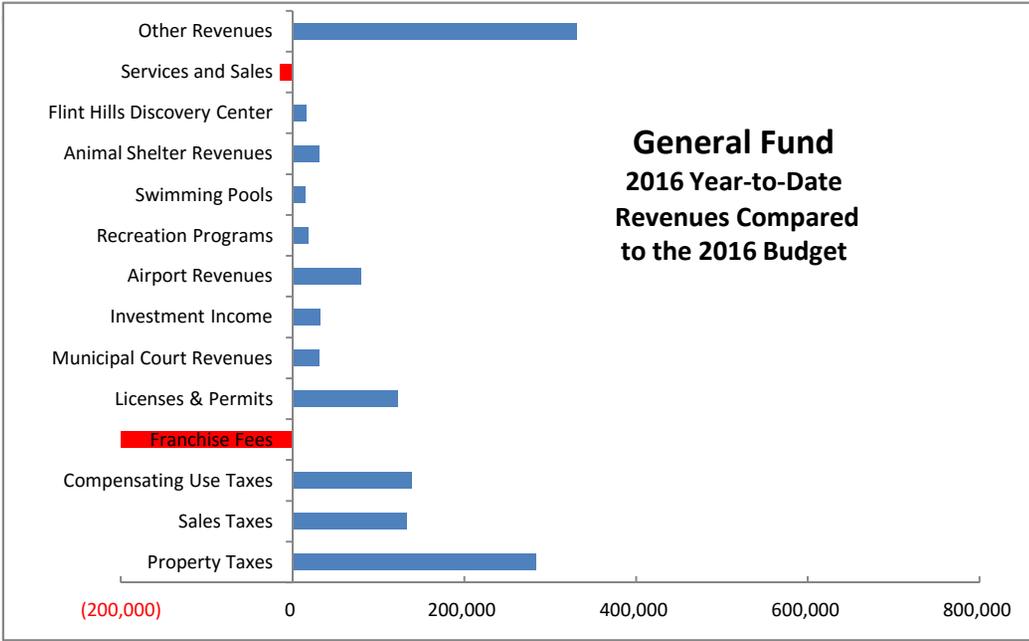
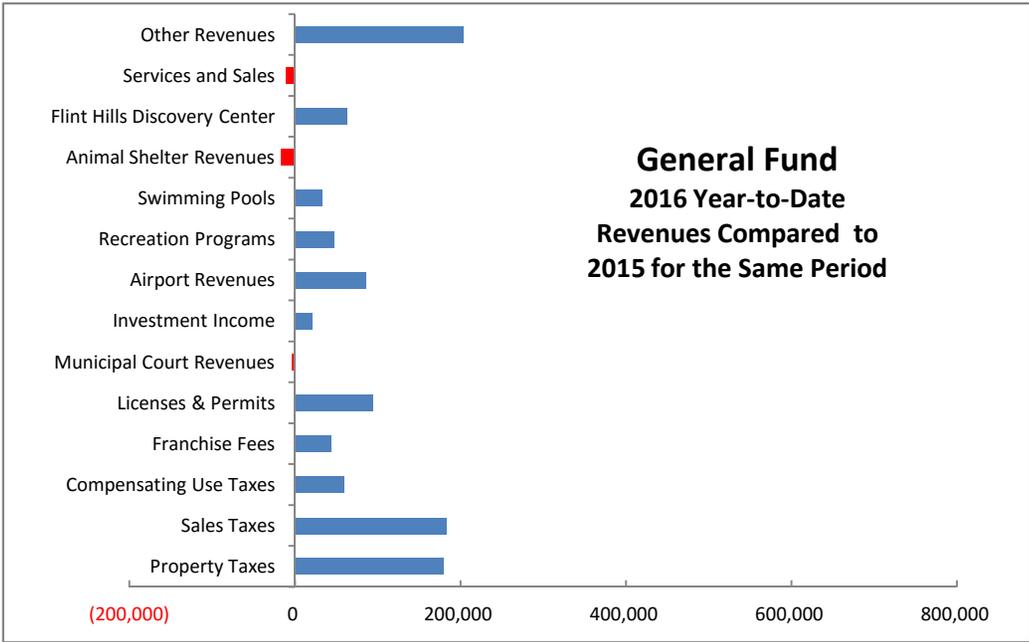
Property Tax Funds	Fund Number	Fund Account	January 1, 2016 Balance	Year-to-Date Revenues	Year-to-Date Expenditures	Current Fund Balance
*	001	General Operating	\$ 2,009,938	\$ 28,199,379	\$ 27,798,266	\$ 2,411,051
	102	City-University	26,425	541,717	405,580	162,561
	103	Aggieville BID	117	70,136	69,433	820
	104	Downtown BID	949	75,302	70,000	6,251
	105	Economic Development	6,898,509	2,259,049	762,675	8,394,884
*	106	Employee Benefits	15,205	2,340,403	2,145,444	210,163
*	107	Fire Equipment Reserve	258,488	142,781	275,093	126,176
*	108	Fire Pension (KPF)	58,329	1,028,475	963,115	123,690
*	109	General Improvement	145,072	10,621	20,766	134,928
*	110	Industrial Promotion	205,887	81,019	141,531	145,375
*	111	Library	644	2,309,216	2,306,413	3,448
*	112	Library EBF	2,622	599,581	601,202	1,002
*	113	Park Development	118,765	20,440	-	139,205
	115	Sales Tax Transfer	411,998	5,738,853	5,940,000	210,851
	116	Special Alcohol	257,790	479,457	551,040	186,207
	117	Special Parks and Recreation	1,300,175	483,107	269,880	1,513,402
	118	Special Street & Highway	909,636	1,678,207	2,008,696	579,147
	119	Special Sunset Zoo	211,681	600,391	593,940	218,133
	121	Tourism and Convention	282,875	1,628,225	1,497,694	413,406
*	124	Riley County Police Department	-	15,932,992	15,786,240	146,752
	126	Capital Improvement Reserve	34,926	140	1,052	34,014
	127	Downtown TIF	80,706	2,283,308	2,280,000	84,014
*	301	Bond and Interest	9,262,689	12,699,767	16,127,213	5,835,243
	501	Water	6,971,677	10,655,916	9,238,533	8,389,060
	521	Wastewater	3,535,377	10,022,059	9,715,300	3,842,136
	531	Stormwater	3,115,224	1,821,569	682,272	4,254,520
TOTALS:			\$ 36,115,705	\$ 101,702,111	\$ 100,251,379	\$ 37,566,437

General Fund Revenues through the Month of December

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

	2015 Actual	2016 Actual	Ahead (Behind) Compared to 2015 Actual	2016 Pro-rated Revenue Budget	Percent of 2016 Budget Received to Date	Ahead (Behind) Compared to 2016 Budget	2016 Budget Book
Property Taxes	\$ 1,937,877	\$ 2,117,694	\$ 179,817	\$ 1,834,769	15.4%	\$ 282,925	Page 68
Sales Taxes	8,052,358	8,235,289	182,931	8,103,000	1.6%	132,289	Page 68
Compensating Use Taxes	791,230	850,238	59,008	712,000	19.4%	138,238	Page 68
Franchise Fees	3,235,408	3,278,607	43,199	3,578,000	-8.4%	(299,393)	Page 68
Licenses & Permits	668,745	762,776	94,031	641,200	19.0%	121,576	Page 68
Municipal Court Revenues	1,580,266	1,576,968	(3,298)	1,546,500	2.0%	30,468	Page 69
Investment Income	22,946	44,294	21,348	12,600	251.5%	31,694	Page 69
Airport Revenues	501,212	587,279	86,067	508,601	15.5%	78,678	Pages 69/70
Recreation Programs	606,321	652,919	46,598	635,200	2.8%	17,719	Page 71
Swimming Pools	366,003	398,617	32,614	384,500	3.7%	14,117	Page 70
Animal Shelter Revenues	198,706	182,096	(16,610)	151,500	20.2%	30,596	Page 72
Flint Hills Discovery Center	749,272	812,456	63,184	796,798	2.0%	15,658	Page 72
Services and Sales <i>(Includes Douglass Center; Pavilion; Depot; and Blue Earth Park.)</i>	510,710	499,827	(10,883)	514,500	-2.9%	(14,673)	Pages 68/69/70
Other Revenues <i>(Includes motor vehicle taxes; admin. fees; risk management; and special liquor taxes.)</i>	942,094	1,146,190	204,096	816,105	40.4%	330,085	Pages 68/69
Totals	\$ 20,163,148	\$ 21,145,250	\$ 982,102	\$ 20,235,274	4.5%	\$ 909,976	Page 72
Transfers from Other Funds	\$ 6,748,417	\$ 7,054,129	\$ 305,712	\$ 7,200,964	-2.0%	\$ (146,835)	Page 69

Total General Fund Revenues \$ 26,911,565 \$ 28,199,379 **4.8%**
(as of the above date) \$1,287,814



General Operating Fund

As of December 31, 2016 (100% of budget year)

Department/Division	ACTUAL			BUDGET		
	2015 Expenditures YTD	2016 Expenditures YTD	\$ Diff Compared to 2015 YTD	2016 Budget YTD	% of 2016 Budget Spent YTD	\$ Diff Compared to 2016 Budget YTD
General Government	752,262	810,762	58,500	792,140	102.4%	18,622
Finance						
Accounting	571,552	648,538	76,986	723,240	89.7%	(74,702)
Information Systems	305,587	295,751	(9,836)	351,087	84.2%	(55,336)
Customer Services	177,790	220,715	42,925	228,400	96.6%	(7,685)
Airport						
Administration	267,674	264,262	(3,412)	285,780	92.5%	(21,518)
Operations	619,430	621,880	2,450	680,301	91.4%	(58,421)
Public Safety						
Administration	354,755	356,417	1,662	370,675	96.2%	(14,258)
Fire Operations	4,328,027	4,470,393	142,366	4,886,510	91.5%	(416,117)
Technical Services	774,240	874,110	99,870	803,410	108.8%	70,700
Building Maintenance	569,538	615,487	45,949	713,056	86.3%	(97,569)
Human Resources						
Administration	117,529	121,815	4,286	124,400	97.9%	(2,585)
Personnel	247,974	261,597	13,623	262,325	99.7%	(728)
Public Works						
Administration	173,919	184,436	10,517	195,610	94.3%	(11,174)
Streets	2,000,636	2,090,595	89,959	2,266,058	92.3%	(175,463)
Engineering	856,996	946,773	89,777	1,081,940	87.5%	(135,167)
Traffic Control	532,663	620,156	87,493	793,454	78.2%	(173,298)
Parks & Recreation						
Administration	223,712	226,045	2,333	231,540	97.6%	(5,495)
Douglass Center	196,654	210,259	13,605	228,195	92.1%	(17,936)
City Parks	2,199,209	2,354,130	154,921	2,618,467	89.9%	(264,337)
Swimming Pools	802,620	770,151	(32,469)	654,844	117.6%	115,307
Sunset Zoo	1,012,574	1,004,117	(8,457)	1,044,063	96.2%	(39,946)
Blue Earth Park	16,012	15,533	(479)	18,476	84.1%	(2,943)
Recreation	1,487,197	1,569,078	81,881	1,486,894	105.5%	82,184
Discovery Center	881,641	873,188	(8,453)	899,817	97.0%	(26,629)
Animal Shelter	648,271	529,865	(118,406)	561,259	94.4%	(31,394)
Community Development						
Legal	565,069	501,937	(63,132)	633,200	79.3%	(131,263)
Legal Services	286,745	243,517	(43,228)	336,026	72.5%	(92,509)
Municipal Court	693,490	763,803	70,313	722,778	105.7%	41,025
General Services						
Outside Services	4,548,292	4,840,834	292,542	5,111,158	94.7%	(270,324)
Municipal Parking Lots	687,235	633,493	(53,742)	654,070	96.9%	(20,577)
Municipal Parking Lots	22,224	26,854	4,630	67,600	39.7%	(40,746)
Totals:	26,921,522	27,966,489	1,044,974	29,826,773	93.8%	(1,860,282)
	3.9% = % change in spending this year compared to 2015			-6.7% = % change in spending this year compared to the 2016 budget		
	2015 Revenues YTD	2016 Revenues YTD	\$ Diff Compared 2015 YTD	2016 Budget YTD	% of 2016 Budget Received YTD	\$ Diff Over 2016 Budget YTD
Revenues Received	\$ 26,911,565	\$ 28,199,379	\$ 1,287,814	\$27,826,773	101.3%	\$ 372,606
Beginning Fund Balance	\$ 2,025,068	\$ 2,009,938		\$2,000,000		

General Fund Snapshot

Year-to-Date Comparison as of December 31st

Revenues	2010	2011	2012	2013	2014	2015	2016
Beginning Fund Balance	\$ 2,578,727	\$ 2,749,507	\$ 2,762,098	\$ 2,484,687	\$ 1,750,000	\$ 2,025,068	\$ 2,009,938
Taxes (<i>Property, sales, use</i>)	12,196,388	12,677,432	13,001,921	13,096,628	14,439,501	14,710,112	15,186,005
Licenses & Permits	1,013,462	824,265	662,516	736,026	669,088	688,324	781,223
Intergovernmental Revenues	72,197	71,694	65,840	79,046	86,556	95,315	75,492
Service & Sales	1,627,068	1,768,122	2,336,983	2,127,537	2,213,622	2,113,962	2,636,034
Fines & Forfeitures	1,464,018	1,498,872	1,678,884	1,444,206	1,515,867	1,580,266	1,576,968
Use of Money & Property	466,624	356,614	454,974	392,398	401,649	393,707	395,150
Transfers and Other Revenues	4,519,918	4,714,246	4,980,482	5,803,455	6,686,372	7,329,878	7,548,508
Total	\$ 23,938,401	\$ 24,660,751	\$ 25,943,698	\$ 26,163,984	\$ 27,762,655	\$ 28,936,633	\$ 30,209,317
Expenditures							
General Government	\$ 8,424,603	\$ 8,493,901	\$ 8,997,558	\$ 9,534,006	\$ 10,014,055	\$ 10,452,513	\$ 10,729,337
Public Safety	4,620,379	4,658,678	4,859,283	5,180,856	5,332,532	5,457,022	5,700,919
Public Works	3,267,245	3,435,373	3,548,432	3,862,321	3,926,514	4,137,253	4,458,852
Parks & Recreation	4,815,343	5,221,402	5,923,861	6,059,974	6,291,035	6,874,734	7,077,381
Total	\$ 21,127,571	\$ 21,809,353	\$ 23,329,133	\$ 24,637,157	\$ 25,564,136	\$ 26,921,522	\$ 27,966,489
Revenues over Expenses	\$ 2,810,831	\$ 2,851,397	\$ 2,614,565	\$ 1,526,827	\$ 2,198,519	\$ 2,015,111	\$ 2,242,828