



2009

Budget in Brief

An Overview of the City of Manhattan's
2009 Operating Budget &
Capital Improvement Program



November 2008

Dear Citizen:

In order to help local residents better understand the 2009 City Budget, the Department of Finance has prepared the following condensed version of the annual operating budget.

This brief version of the 2009 City Budget summarizes the essential elements of the City's most important operating policy. It is my hope that the *Budget in Brief* will provide each reader a quick way to locate information related to the more detailed budget document.

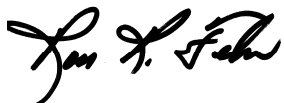
The 2009 City Budget process began in January 2008 as each Department submitted their capital improvement requests. While all requests for capital spending are reviewed by my office, not all are approved as part of the annual fiscal budget.

Continued growth associated with Fort Riley, the City's stable retail activities and housing market translates into a local economy with a solid financial position for the City in 2009. The growth of the community also places a higher demand on various City services and we must work to ensure that our infrastructure is properly maintained to meet these demands.

I trust you will find the *Budget in Brief* easy to read as well as helpful. Please remember that the complete operating budget will be available mid-December for review at the Manhattan Public Library (located at 629 Poyntz Avenue), the City Manager's Office and, of course, the Finance Department—both located at City Hall, 1101 Poyntz Avenue.

Your questions and comments are always welcome. Thank you for your interest in our community.

Sincerely,

A handwritten signature in black ink that reads "Ron Fehr". The signature is written in a cursive, flowing style.

Ron Fehr,
City Manager

City of Manhattan, Kansas

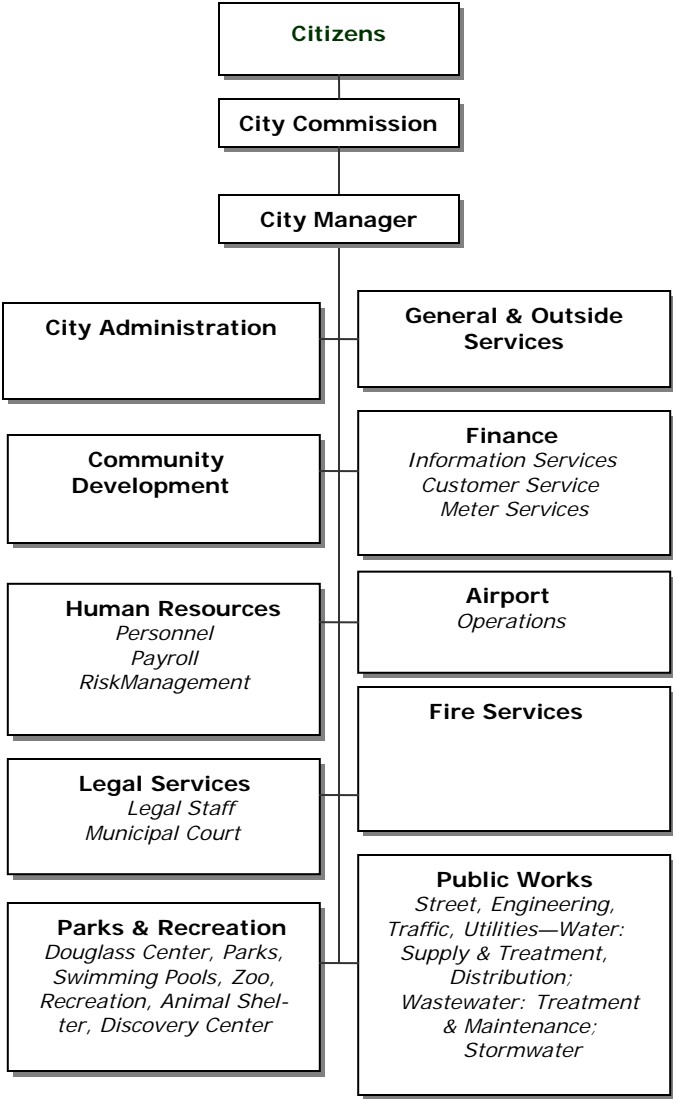
Elected Officials

Mayor	Mark Hatesohl
City Commissioner	Bob Strawn
City Commissioner	Bruce Snead
City Commissioner	Jim Sherow
City Commissioner	Tom Phillips

Appointed Officials

City Manager	Ron Fehr
Assistant City Manager	Jason Hilgers
Assistant City Manager	Lauren Palmer
City Clerk/Communications Manager	Gary Fees
Airport Director	Peter Van Kuren
City Attorney	William Frost
Director of Community Development	Karen Davis
Director of Finance	Bernie Hayen
Director of Fire Services	Jerry Snyder
Director of Human Resources	Cathy Harmes
Director of Parks and Recreation	Curt Loupe
Director of Public Works	Dale Houdeshell

City of Manhattan Organizational Structure



A countywide police department was approved by the voters in 1972 and began operating in 1974. State law created a Law Board that sets policy for the Riley County Police Department (RCPD). The City contributes 80% of the Riley County Police Department’s annual budget.

City Government Overview

The City of Manhattan is a city of the first class and operates under the Commission-Manager form of government.

The Governing Body consists of five City Commissioners who are elected at-large in non-partisan elections for overlapping terms. Elections for the Commission are held on the first Tuesday in April of odd numbered years. The three candidates receiving the highest number of votes are sworn in and begin to serve at the next regularly scheduled meeting.

Annually, in April, the Commission elects one of its members to serve as the Mayor. The Mayor presides over Commission meetings, has full voting rights, as do the other Commissioners, but has no veto power. The Commission is the legislative body of the City Government. It determines all matters of City policy and must approve all City ordinances and resolutions as well as adopt the annual City Budget.

The City Manager is the chief administrative officer for the City and is appointed to serve at the pleasure of the Governing Body. The City Manager has a voice at all Commission proceedings, but does not have a vote. The City Manager is directly responsible for the daily operations of the entire municipal organization and hires department heads to aid in this function.

2009 Budget Summary

General Fund	\$22,130,617
Special Revenue Funds	41,053,860
Bond & Interest Fund	11,955,567
Enterprise Funds	<u>20,254,822</u>
TOTAL BUDGET	\$95,394,866

Adopted 2009 City Budget Mill Levy Summary

	2008		2009	
	Taxes	Mill Rate	Taxes	Mill Rate
General Fund	\$1,231,361	2.976	\$1,198,432	2.787
City Employee Benefits	259,445	0.627	148,097	.344
Fire Equipment Reserve	50,677	0.122	51,020	.119
KS Police & Fire Pension (KP&F)	87,258	0.211	82,884	.193
Industrial Promotion	50,000	0.121	0	0
Library	1,397,691	3.378	1,504,603	3.499
Library Employee Benefits	299,308	0.723	377,494	.878
Riley County Health Dept.	201,598	0.487	223,133	.519
RCPD	9,104,566	22.001	10,563,876	24.568
Bond & Interest	428,969	1.037	585,136	1.361
TOTAL	13,110,873	31.683	14,734,675	34.268

Mill levy rates include a delinquency rate estimate ranging from 0-2%.

The 2009 mill levy was calculated on an actual City valuation of \$429,976,877, which is \$16,159,534 or 3.9% more than the valuation for the 2008 budget year.

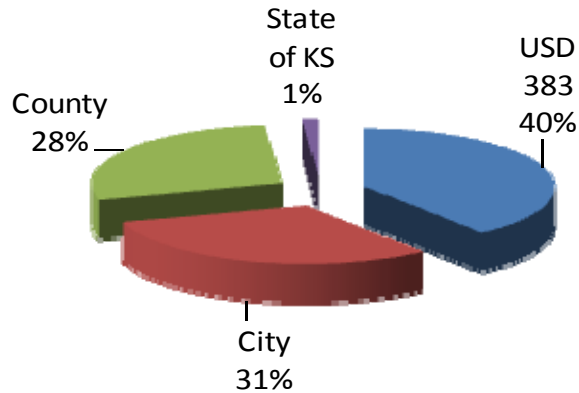
A mill levy is the tax rate property owners pay on the assessed valuation of their property. One "mill" is equal to \$1 of property taxes for every \$1,000 in assessed valuation.

Assessed Valuation =

Property Value x State Assessment Rate of 11.5% (for residential)

Property Tax = (Assessed Valuation x Mill Levy Rate)/1000

Division of the Tax Dollar in Riley County



Based on Home value of \$228,158

	Tax Dollars	Mills
USD 383	\$1,139.99	43.448
City of Manhattan	\$899.12	34.255
Riley County	\$787.93	30.030
State of Kansas	\$39.36	1.500
TOTAL	\$2,866.40	109.23

This page shows the distribution of property tax levies based on final budgets and the final valuation. Residential property in the City and Riley Co. is assessed at 11.5% of market value. For example, property with a \$228,158 market value will have an assessed value of \$26,238. The property taxes on a typical property for fiscal 2009 is shown on the following page.

Tax Computation for a Typical Homeowner

The tax computations below reflect a property valued at \$194,676 in 2007 and adjusted for each year's average value increase. The calculations **do not** include USD 383, Riley County, Pottawatomie County, or State of Kansas property taxes.

	2007		2008		2009	
Increase in Valuation:	14.3%		12.8%		3.9%	
Home Value:	194,676		219,594		228,158	
Residential Appraisal Rate (set by State law):	11.5%		11.5%		11.5%	
Tax Value:	22,388		25,253		26,238	
	2007 Budget		2008 Budget		2009 Budget	
	Mill Levy Rate	Taxes Paid	Mill Levy Rate	Taxes Paid	Mill Levy Rate	Taxes Paid
	33.088		31.683		34.268	
General Fund	2.73	\$61	2.976	\$75	2.787	\$73
Library	3.644	\$82	3.378	\$85	3.499	\$92
Library EBF	0.645	\$14	0.723	\$18	0.878	\$23
Fire Equip. Reserve	0.276	\$6	0.122	\$3	0.119	\$3
Bond & Interest	1.078	\$24	1.037	\$26	1.361	\$36
Employee Benefit Fund	0.757	\$17	.627	\$16	0.344	\$9
KP&F	0.259	\$6	.211	\$5	0.193	\$5
Industrial Promotion	0.249	\$6	0.121	\$3	0.00	\$0
RCPD	22.929	\$513	22.001	\$555	24.568	\$645
Riley County Health	0.521	\$12	0.487	\$12	0.519	\$14
Total City Tax Bill		\$741		\$799		\$899

Mill levy rates include a delinquency rate estimate ranging from 0-2%.

2009 Revenues By Category

Budgeted 2009 revenues are \$95,394,866. The City budget is financed through a wide variety of revenue sources. The property tax supported funds receive most of their revenue from various taxes, fees, and user fees. The enterprise funds are supported mainly by user fees.

2009 Beginning Cash Balances

General Fund	\$1,875,000
City/University	0
Aggieville Business Improvement District (BID)	0
Downtown Business Improvement District (BID)	0
Economic Development	6,223,116
Employee Benefit	0
Fire Equipment Reserve	631,732
Fire Pension KP&F	5,744
General Improvement	3,025
Industrial Promotion	304,032
Library (& Library Employee Benefits)	5,183
Park Development	145,000
Sales Tax	516,295
Special Alcohol	70,700
Special Parks & Recreation	500,060
Special Street & Highway	546,707
Special Sunset Zoo	85,375
Tourism & Convention	46,555
Riley Co. Health Department	0
Riley Co. Police Department	0
Capital Improvement Reserve	2,850,000
Tax Increment Financing-Downtown	0
Bond & Interest	2,677,463
Water Fund	3,780,000
Wastewater Fund	2,265,037
Stormwater Fund	358,000
TOTAL	\$22,889,024

Unspent funds from prior years are included as budgeted revenue. The purpose of a cash balance is to provide funds for unanticipated emergencies plus ensuring that there will be an adequate cash flow throughout the year.

General Fund Taxes & Assessments

Ad Valorem Property Tax	\$1,174,473
Special Assessments	4,000
Delinquent Tax	10,000
Motor Vehicle Tax	110,060
Excise Tax	37,434
Housing PILOT Tax	31,500
City Sales Tax	4,370,000
County Sales Tax	2,449,000
City/County Compensating Use Tax	511,000
Special Liquor Tax	355,000
Gas/Electric Franchise Fee	1,946,000
Telecommunications Franchise Fee	250,000
Cable Franchise Fee	500,000
TOTAL	\$11,748,467

General Fund Other Revenue Sources

Business Licenses & Permits	\$116,000
Non-Business Licenses & Permits	582,900
From Other Agencies	53,265
Services & Sales	1,141,800
Municipal Court Fines	1,558,035
Investment Income	500,000
Use of Money & Property	370,000
Contributions & Transfers	4,185,150
TOTAL	\$8,507,150

General Fund Grand Total

Beginning Cash Balance	\$1,875,000
Taxes & Assessments	11,748,467
Other Revenue Sources	8,507,150
TOTAL	\$22,130,617

**Special Revenue Funds
Taxes & Assessments**

Ad Valorem Property Tax	\$12,942,186
State and Local Taxes	8,430,000
Motor Vehicle Tax	1,023,460
Delinquent Tax	122,300
Benefit District Assessments	96,000
TOTAL	\$22,613,946

**Special Revenue Funds
Other Revenue Sources**

Gasoline Tax Refund	\$1,639,800
Transfers	2,177,895
Franchise Revenue	269,000
Transient Guest Tax	661,245
Special Liquor Tax	710,000
Services & Sales	215,000
Farm Income/Land Sales	85,000
Proceeds from Loans	220,000
Donations	10,000
Investment Income	275,700
State Highway Maintenance	33,250
Miscellaneous	209,500
TOTAL	\$6,506,390

Special Revenue Funds Grand Total

Taxes & Assessments	22,613,946
Other Revenue Sources	6,506,390
Cash Balances	\$11,933,524
TOTAL	\$41,053,860

Bond & Interest Fund Revenue Sources

Special Assessments	\$5,090,397
Ad Valorem Tax	573,438
Transfers	3,550,927
Motor Vehicle Tax	38,342
Delinquent Tax	25,000
Cash Balance	\$2,677,463
TOTAL	\$11,955,567

Enterprise Funds Revenue Sources

Water Income	\$6,535,475
Wastewater Income	5,103,200
Stormwater Income	1,226,000
Investment Income	480,000
Tap/Meter Services	304,000
Tower Communication Rent	111,110
Farm Income	25,000
Contributions & Transfers	67,000
Cash Balances	6,403,037
TOTAL	\$20,254,822

Grand Total 2009 Budgeted Revenues

General Fund	\$22,130,617
Special Revenue Funds	41,053,860
Bond & Interest Fund	11,955,567
Enterprise Funds	20,254,822
TOTAL REVENUES	\$95,394,866

2009 Explanation of Expenditures By Fund

Overall Budget

The adopted 2009 budget for the City of Manhattan contains expenditures of \$95,394,866. The budget consists of the General Fund, Special Revenue Funds, the Bond & Interest Fund, and the Enterprise Funds (Water, Wastewater, and Stormwater Funds).

General Fund

The General Fund is the main operating budget within the City Budget. This budget finances the services and programs for the City Manager's Office, Finance, Airport, Fire Services, Human Resources, Streets, Engineering, Traffic Control, Douglass Center, Parks, Zoo, Swimming Pools, Recreation, Discovery Center, Animal Shelter, Legal Services, Municipal Court, Community Development, General Services and Outside Services.

State and local sales taxes, user fees, franchise fees, motor vehicle taxes, municipal court fines, transfers, and transfers from other funds finance the General Fund.

Special Revenue Funds

Special Revenue Funds are funds with a specific revenue source and whose expenditures must be used for a specific purpose. The authority for the creation of these funds and the specific use of the revenue is governed by ordinance or state statute.

The funds on the following page have been classified as Special Revenue Funds. Several of these funds are not under the day-to-day control of the City Manager, and these are noted by an asterisk (*).

Fund Main Source of Revenue

City/University	Franchise Fees & Sales Taxes
Aggieville BID*	District Fees
Downtown BID*	District Fees
Economic Development	Sales Taxes
City Employee Benefits	Sales Taxes
Fire Equipment Reserve	Sales Taxes
KP&F	Sales Taxes
General Improvement	Carry Forward Funds
Industrial Promotion	Property Taxes
Library*	Sales Taxes & Property Taxes
Library Employee Benefits*	Property Taxes
Park Development	Sales Taxes
Sales Tax	Sales Taxes
Special Alcohol	Liquor Taxes
Special Parks & Recreation	Liquor Taxes
Special Street & Highway	Gasoline Taxes
Special Sunset Zoo	Zoo Admission Fees
Tourism & Convention	Transient Guest Taxes
Riley County Health Dept.*	Property Taxes
RCPD*	Property Taxes
Capital Improvement Reserve	Carry Forward Funds
Downtown Redevelopment TIF	Property and Sales Taxes

Bond & Interest Fund

The Bond and Interest Fund services debt issued by the City primarily in the form of principal and interest payments on general obligation bonds. Annually, the City levies a property tax to pay debt service on outstanding bonds and interest payments. Special assessments are another source of revenue for this fund. Special Assessments are the fees paid by benefiting property owners for water, sewer, street, and sidewalk improvements. Approximately 55% of all principal and interest payments are derived from special assessments. Other sources of revenue included in this fund are the motor vehicle tax, delinquent property taxes, and transfers from other funds.

Enterprise Funds

Enterprise Funds are accounts that rely entirely on user fees and charges to finance utility system operations and improvements. They are expected to be totally self-sufficient. The City's enterprise funds include the Water, Wastewater, and Stormwater Funds.

2009 Overview of Expenditures By Function

General Government

The function of General Government is to provide those services that are generally considered “internal” to the organization. General Government encompasses the functions of: City Manager’s Office, including the City Commission; the Departments of Finance; Human Resources/Personnel; Municipal Court; and Legal Services. This area also functions to provide General Services, such as insurance and professional services to the entire organization.

Community Development

The Department of Community Development oversees important aspects for the City related to growth and development. These functions include, but are not limited to: land use planning, processing development applications, historic preservation, and grants management.

Public Safety

Public Safety encompasses services for the well being of all City residents. These services are provided for through the Riley County Police Department (RCPD) and the Department of Fire Services. Although the RCPD is an independent agency, 80% of the agency’s funding comes from the City of Manhattan. It is also classified as a special revenue fund.

The Department of Fire Services protects life and property. This department is divided into four divisions: Administration, Operations, Technical Services and Building Maintenance. The Operations Division oversees fire suppression, first responder services, rescue—including aircraft rescue, education and training, and regional hazardous materials response. The Technical Services Division provides the following services: building permits, inspections, plan review, fire investigation, code enforcement, public education, and activities related to Fire Prevention Week, Home Safety Check Program, Operation Rescue Alert, Fire Safety, Speakers Bureau, and Communications.

The Building Maintenance Division manages the daily maintenance and repairs for City Offices, the Municipal Auditorium and Fire Department Facilities.

The Department of Fire Services is spread across four stations: a headquarters fire station and three sub-stations. These stations are located in four response areas to ensure that travel time to any location within the City under normal conditions does not exceed a maximum of four minutes 90% of the time.

Airport

Manhattan Regional Airport provides Commercial and General Aviation services for the Flint Hills Region. Daily scheduled airline service connects passengers to Kansas City International and Denver International Airports recording over 11,000 passenger enplanements annually. General Aviation Services include air charter, air cargo, flight instruction, air photo, major aircraft maintenance, aircraft refueling, tie-down, and aircraft storage. A Federal contract Air Traffic Control Tower safely separates over 30,000 aircraft operations each year. These operations include light airplanes, military training aircraft, military transport, and Commercial Jet Airliners.

Public Works

This Department is responsible for maintaining and upgrading Manhattan's public infrastructure such as: streets, traffic control, stormwater drainage, and City-related engineering.

Public Works is responsible for coordinating the pavement management system, initiating maintenance projects on 205 centerline miles of streets, providing vehicle maintenance for City vehicles and maintenance of pavement markings. The Engineering Division is responsible for surveying, drafting, GIS mapping, and designing/inspecting public construction projects.

The Utilities Division provides both quality drinking water and sanitary sewer service to all City residents. The Division maintains and operates 16 water supply wells, a 20 million gallon per day water softening treatment plant, 6 water storage tanks, 4 water booster pump stations, and water distribution system including 1,693 fire hydrants.

The Utilities Division also operates and maintains an 8.7 million gallon per day activated sludge wastewater treatment plant, sanitary sewer collection system, 17 sewer lift stations, and a 375-acre biosolids farm.

Today, there are nearly 14,000 utility customers in the City of Manhattan.

Parks and Recreation

The Department focuses on establishing, preserving, and managing public parks, greenways and recreational facilities. The goal is to create opportunities that benefit and enhance the quality of life in the community. The Parks Department also oversees the operation of both Sunrise and Sunset cemeteries and provides maintenance and emergency response for all public trees within the City.

The Parks Division manages twenty-seven parks and green space areas: CiCo Park, City Park, Frank Anneberg Park, Sunset Zoological Park, Northeast Park, Warner Park, Bluemont Park, Blue River Recreation Area, Douglass Park, Eisenhower Park, Girl Scout Park, Goodnow Park, Griffith Park, Harbour Park, Hudson Trail, Linear Park Trail, Longs Park, Northview Park, Pioneer Park, Sojourner Truth Park, Stagg Hill Park, Wildcat Creek, Linear Park, Briarcliffe Park, Cedar Acres Natural Area, Southeast Park, Spencer Park; 32 sports fields; three swimming pools; numerous playgrounds; public buildings and landscaped areas.

The Recreation Division maintains four community centers: City Auditorium, Community House, Douglass Community Center, and the Manhattan Train Depot. The Division offers a wide variety of programming such as arts and crafts, aerobics, theater classes, sports, special events and parties. Manhattan Christian College, USD 383, various local sports organizations and the Boys & Girls Club also use these programs and facilities.

The Zoo Division maintains 26 acres of land and over 250 animals representing 5 continents. The zoo offers educational programs and a myriad of volunteer opportunities. Sunset Zoo is one of 211 American Zoo and Aquarium (AZA) accredited institutions in the United States. Sunset Zoo strives to be a recreational and educational resource for the community. The mission of Sunset Zoo is “to inspire conservation of the natural world”.

The T. Russell Reitz Regional Animal Shelter/Control Division protects public health, welfare, and property through enforcement of City and County ordinances, including the dangerous dog ordinances, sheltering unwanted companion animals, providing public education, and promoting humane treatment and responsible pet ownership.

Economic Development and Industrial Promotion

In 2002, voters of Riley County passed a new County half-cent sales tax for Roads and Jobs to replace the half-cent sales tax which was being collected to pay off the Law Enforcement Center bonds. In 2009, it is estimated that about \$2.6 million will be collected by the City for economic development activities.

Funding includes support for the Manhattan Area Chamber of Commerce, which is budgeted to be paid \$135,000 in accordance with its contract to provide economic development services for the community, promote industrial and business development and market the Corporate Technology Park as well as the K-State Research Park. \$40,000 is set aside as the City's contribution to help fund the Military Relations Coordinator to serve as a liaison to Fort Riley to ensure that the Manhattan community is cooperating in meeting the needs of the Fort.

Employee Benefits

There are two employee benefit funds that provide for the payment of City and Library employee benefits. City ordinances established the Employee Benefits Contribution Fund and the Library Employee Benefits Contribution Fund for this purpose. These funds are supported primarily by sales taxes and property taxes.

Cultural and Educational

The General Operating Fund provides funding for cultural activities throughout the City of Manhattan. This funding allows citizens to enjoy events such as the Arts in the Park Concert Series, Civic Theater and Municipal Band productions. The Children's Theater and Adult and Youth Performing Arts Programs are also made possible through these funds. In 2009, the City will provide the Manhattan Center for the Arts with \$46,000 towards their cultural programming.

Manhattan Public Library

Each day over 1,250 people use Manhattan Public Library's collection of books, digital materials, data bases, high speed Internet computers, programs and services. The library is primarily funded by a property tax levy from the City of Manhattan. By Charter Ordinance, there is a six-mill limit for the library fund.

Social Services

In 2009, the City Commission allocated approximately one mill, or \$435,770 to provide funding to social service agencies. The Social Services Advisory Board (SSAB) recommends the distribution of these funds to selected agencies with final approval by the City Commission.

Big Brothers/Big Sisters	\$34,000
Boys & Girls Club	12,500
Crisis Center	46,500
Homecare & Hospice	44,500
Kansas Legal Services	25,000
KSU Child Development Center	10,944
Manhattan Day Care	65,000
Manhattan Emergency Shelter	80,850
Riley County Area Transportation Agency	45,250
Sheperd's Crossing	40,000
Sunflower CASA Project, Inc.	27,226
University for Man	4,000
TOTAL	\$435,770

Special Alcohol Funds

The City of Manhattan receives Special Alcohol Funds from the State of Kansas which is supported from the 10% liquor tax collected from drinking establishments within the City limits. This revenue is collected by the State of Kansas and returned to the respective cities. Equal shares are distributed to the General Fund, Special Alcohol Program, and Special Parks and Recreation Funds.

The Special Alcohol Program 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 Parks and Recreation fund is limited to the purchase, establishment, maintenance, or expansion of park and recreation services, programs, and facilities.

Other

Other City program support includes: \$5,000 for the Crime Stopper Program, \$5,650 towards the maintenance of the Wolf House Museum, and \$40,000 for Downtown Manhattan, Inc.

The City will provide funding to the Riley County/Manhattan Health Department in 2009 in the amount of \$239,191.

Also included in the 2009 budget is \$510,800 to finance projects that mutually benefit the City and Kansas State University. These expenditures are budgeted in the City/University Projects Fund, and are funded by transfers of a portion of City sales tax and franchise fees generated and received in the General Fund. This program was started by mutual campus agreement and City Ordinance as a result of the annexation of KSU in 1994.

Debt Service

The City of Manhattan uses long-term financing to pay for the cost of developing new subdivisions and the cost of major infrastructure improvements. Usually, the City issues general obligation bonds (G.O. bonds) to finance these major improvements. Principal and interest payments on G.O. debt are made from the Bond and Interest Fund.

There are two major revenue sources that fund the City's Bond and Interest Fund. The first source is property tax which is annually levied to pay for the City's portion of general obligation debt. The second source is special assessment revenues derived from benefit district payments.

2009 Budgeted Expenditures By Fund

GENERAL FUND	2008 Budget	2009 Budget
General Government	695,198	679,600
Finance, Information Services, & Customer Service	1,092,050	1,071,570
Airport	599,923	658,610
Community Development	568,643	589,010
Human Resources	412,984	418,475
<i>Public Works</i>		
Administration	184,864	218,974
Street	1,446,229	1,651,986
Engineering	744,988	779,904
Traffic Control	453,233	460,355
<i>Parks & Recreation</i>		
Administration	152,988	159,150
Douglass Center	211,313	223,220
Parks	2,059,475	2,119,503
Swimming Pools	275,945	297,153
Sunset Zoo	800,609	828,555
Recreation	1,208,527	1,297,087
Animal Shelter	510,364	535,972
Discovery Center	71,320	74,500

SPECIAL REVENUE FUNDS	2008 Budget	2009 Budget
City/University Projects	394,200	510,800
Aggieville BID	36,400	36,000
Downtown BID	59,590	60,000
Economic Development	7,266,860	9,444,616
City Employee Benefits	1,091,700	1,122,500
Fire Equipment Reserve	718,550	686,262
KP&F	523,260	652,120
General Improvement	97,775	119,345
Industrial Promotion	500,000	423,100
Library	1,850,830	1,926,383
Library Employee Benefits	328,108	400,000
Park Development	371,240	150,810
Sales Tax	4,976,745	5,201,295
Special Alcohol	404,500	426,600
Special Parks & Recreation	422,000	870,060
Special Street & Highway	1,809,815	2,219,757
Special Sunset Zoo	282,005	315,765
Tourism & Convention	661,000	707,800
Riley County Health Dept.	225,651	239,191
RCPD	10,102,584	11,271,456
Capital Improvement Reserve	2,725,000	2,875,000
Downtown Redevelopment TIF	1,325,000	1,395,000
TOTAL SPECIAL REVENUE FUNDS	\$36,172,813	\$41,053,860
BOND & INTEREST FUND	\$12,106,658	\$11,955,567

2009 Capital Improvements By Department

	Airport	Fire	City/ University	General Government
General Fund	30,500	0	0	52,500
Debt Service	349,122	3,806,000	0	0
Fed. & State Grants	6,775,818	0	0	162,000
Fire Equip. Res.	0	8,000	0	0
Special Street & Highway	0	0	0	0
General Improv.	0	0	0	0
Special Parks & Recreation	0	0	0	0
Park Development	0	0	0	0
Special Sunset Zoo	0	0	0	0
City University	0	0	510,800	0
Other Sources & Trusts	2,000,000	0	0	0
Water	0	0	0	12,500
Wastewater	0	0	0	1,500
Stormwater	0	0	0	5,000
Downtown Redev.	0	0	0	0
Other Requests	0	0	0	10,000
Total	\$9,155,440	\$3,814,000	\$510,800	\$243,500

This summary depicts the sources and amounts of funding the City expects to utilize in carrying out the 2009 Capital Improvement Program.

2009 Capital Improvements Program Detail

The City has a six-year Capital Improvements Program that lists the projects and equipment the City expects to finance. A project or piece of equipment is included in the CIP if it has an expected cost in excess of \$5,000 and a life of several years.

CIP Equipment

Division	Description	Total Cost	Funding Source
Airport	Upgrade Access Control System	\$150,000	Grants / General Fund
Airport	Replace Mower Unit #110	\$7,000	General Fund
Airport	Contract Tower Recording Equipment	\$16,000	General Fund
City Parks	Replace Cemetery Graveside Equipment Trailers	\$5,500	Park Develop. Fund
City Parks	Replace Tank/Pump Unit #69A	\$24,000	Park Develop. Fund
City Parks	Replace Flatbed Truck Unit #68 (VRI 30.07)	\$65,000	General Fund
City Parks	Replace 1996 Pickup Truck Unit #77 (VRI 29.15)	\$15,000	General Fund
City Parks	Replace 4x4 Truck Unit #69 (VRI 33.6)	\$30,000	General Fund
City Parks	Recondition Equipment	\$35,000	General Fund
Engineering	Replace Large Format Scanner / Plotter	\$20,000	General Fund / Utilities
Finance	Replace 1994 Taurus Unit #002 (VRI 25.51)	\$16,500	General Fund
Fire Operations	Replace Night Vision Camera	\$8,000	Fire Equipment Reserve

Division	Description	Total Cost	Funding Source
Information Services	Upgrade Four Servers	\$17,000	General Fund / Water
Information Services	Upgrade Web management system	\$10,000	General Fund / Utilities
Recreation	Portable Fencing	\$10,000	Special Park & Rec
Recreation	Renovate Playground at CiCo Ballfields	\$11,000	Special Park & Rec
Recreation	Replace Volleyball Netting & Padding	\$12,500	Special Park & Rec
Sanitary Sewer	Replace 1998 Pickup Unit #50	\$12,500	Wastewater
Street	Replace Motor Grader	\$193,000	General Fund / SS&H
Street	Replace One Ton Pickup Unit #25	\$21,000	General Fund
Street	Generator for Street Department	\$12,000	General Fund
Stormwater	Replace Street Sweeper Unit #237	\$100,000	Stormwater
Sunset Zoo	Recondition Equipment	\$5,000	General Fund
Traffic	Pedestrian Activation Lights at Hudson Trail and Kimball	\$12,000	General Fund
Traffic	Replace Pickup Truck Unit #45 (VRI 32.16)	\$12,500	General Fund
Traffic	Upgrade traffic signal at Intersection of Poyntz & Julliette	\$20,000	Special Street & Highway
Water	Replace 1999 Backhoe Unit #452	\$65,000	Water
TOTAL EQUIPMENT:			\$905,500

(Continued on page 30)

CIP Projects

Division	Description	Total Cost	Funding Source
Airport	Construct Runway 21 ERSA Improvements	\$6,982,440	Grants / Short Term Financing
Airport	Construct Airport Commercial Facility—Phase I	\$2,000,000	Other Sources
Animal Shelter	Shelter Air Exchange / Cat Enclosure	\$162,500	Short Term Financing
Citizen's Request	Construct Sidewalk from Knox Lane to NE Park	\$10,000	General Improvement
City/University	KSU/City Reconstruction of Denison Avenue	\$170,000	City/University
City/University	KSU/City Good Neighbor Program	\$13,200	City/University
City/University	KSU/City Build Recycling / Sorting Center	\$106,100	City/University
City/University	KSU/City Emergency Prevention Coordination and Communication	\$100,000	City/University
City/University	KSU/City NISTAC Support-Building Project	\$50,000	City/University
City/University	KSU/City Sidewalk Bicycle and Lighting Improvements	\$16,500	City/University
City/University	KSU/City Sidewalk on Jardine Drive from Hillcrest to Harry Road	\$35,000	City/University
City/University	KSU/City Denison Avenue Cross-walk Improvements at Todd St. and Kerr Drive	\$20,000	City/University
City Parks	Rose Garden Improvements	\$25,000	Special Park & Rec
City Parks	Park Signage	\$30,000	Special Park & Rec
City Parks	Accessibility Parking Improvements	\$20,000	Special Park & Rec
City Parks	Install Skate Park Lights	\$10,000	Special Park & Rec
City Parks	Community matching grant for Park projects	\$10,000	Special Park & Rec
City Parks	City Park Pool	\$300,000	CIP Reserves
City Parks	Anneberg Park Improvements	\$15,000	Special Park & Rec
City Parks	CiCo Park Baseball Complex Improvements	\$15,000	Special Park & Rec
City Parks	Eisenhower Park Improvements	\$20,000	Special Park & Rec
City Parks	Road and Linear Park Trail Repair	\$30,000	Special Park & Rec
Community Development	Update Zoning and Subdivision Regulations	\$180,000	General Fund / Grants
Engineering	Kimball Avenue Project Design	\$50,000	G.O. Bond
Engineering	K-113 and Claflin Intersection	\$250,000	Grants / Short Term

Division	Description	Total Cost	Funding Source
Engineering	17th Street Project Design	\$50,000	G.O. Bond
Engineering	West Anderson Avenue	\$1,006,000	G.O. Bond / Grants / Other Sources
Engineering	Juliette and Bluemont Intersection Improvements	\$500,000	Grants / Short Term Financing
Engineering	US-24 Corridor Study (KDOT) from Wamego to Manhattan	\$35,000	Special Street & Highway / Grants
Engineering	Pedestrian Bridge from Stone Pointe to Anneberg Park	\$320,000	Short Term Financing
Fire Operations	Southwest Fire Station (relocation of Station #3)	\$1,806,000	G.O. Bond
Fire Operations	Northwest Fire Station (new Station #5)	\$2,000,000	G.O. Bond
Recreation	Electric Upgrade at Eisenhower Complex	\$11,400	Special Park & Rec
Recreation	Douglass Center Improvements	\$10,000	Special Park & Rec
Sanitary Sewer	Northview Sewer Improvements	\$573,000	G.O. Bond
Sanitary Sewer	Miller Sanitary Sewer Interceptor	\$687,000	G.O. Bond
Sanitary Sewer	Odor Control Pilot Study at Job Corps Lift Station	\$25,000	Wastewater
Sanitary Sewer	Sewer Inflow Prevention	\$412,000	Wastewater
Sanitary Sewer	Sewer Line Maintenance for low velocities	\$96,000	Wastewater
Stormwater	Levee Restudy	\$100,000	Stormwater
Stormwater	Casement RCB	\$71,512	Stormwater
Stormwater	Stormwater Maintenance Program	\$100,000	Stormwater
Street	Street Improvement Program	\$1,209,550	Special Street & Highway

(Continued on page 32)

Division	Description	Total Cost	Funding Source
Street	Sidewalk Improvements	\$25,000	General Improvement
Sunset Zoo	Renovate existing Bear exhibit	\$100,000	Other Sources
Sunset Zoo	Sidewalk Replacement / Repair	\$5,000	General Fund
Sunset Zoo	Tiger / Sloth Bear Building Renovation	\$25,000	Special Sunset Zoo
Traffic	City Wide ITS Traffic Control Center Study	\$60,000	Special Street & Highway / Grants
Traffic	Bluemont / Anderson N. Manhattan Upgrade Traffic Signal	\$75,000	General Fund
Traffic	Left turn signals at Juliette and K-18 & S. Bound Clafin and College	\$60,000	Special Street & Highway
Water	New and Parallel Water Lines Engineering / Construction	\$50,000	Water
Water	Paint Sunset Water Tank	\$318,000	Water
Water	New and Parallel Water Lines Construction	\$400,000	G.O. Bond
Water	Water Treatment Plant & Wellfield Improvement Project	\$16,000,000	Water
Water	Konza Water Service	\$385,000	Water / Grants
Water	Annual Well Rehabilitation and Maintenance	\$154,000	Water
Water	Water Main Replacement & Rehab Program	\$150,000	Water
Water	Meter Replacement Program	\$250,000	Water

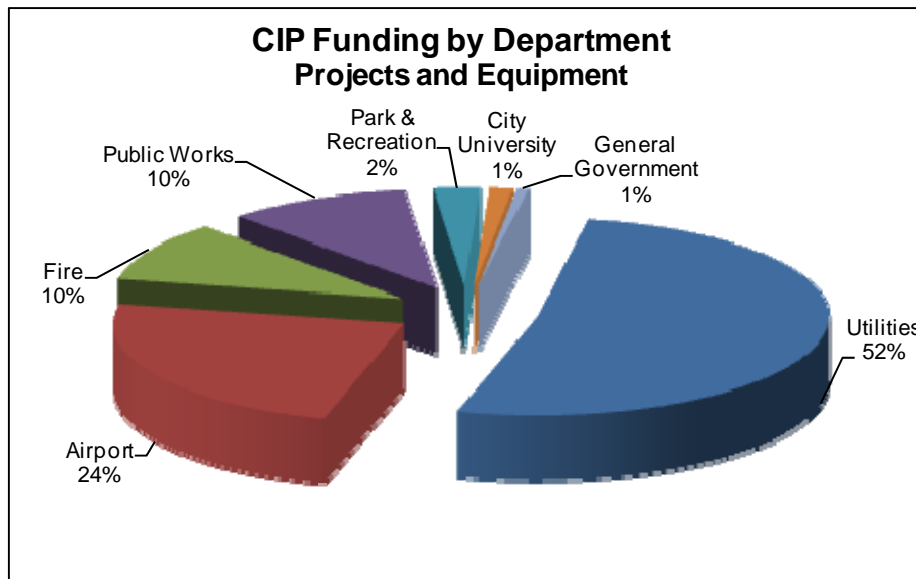
TOTAL PROJECTS:

\$37,690,202

TOTAL 2009 CIP:

\$38,595,702

Included in the 2009 Budget is the approved 2009 CIP as it impacts the 2009 Budget. The 2009 CIP totals \$38,595,702. However, only \$5,479,048 has an operational impact on the 2009 budget. The remaining amount is funded through general obligation bonds, federal and state grants, and other sources and trusts.



Bond & Interest Fund

This fund provides the revenue necessary to retire the City's outstanding bonded indebtedness. This debt primarily consists of G.O. bonds used to pay the cost of various public improvements to infrastructure and public facilities, such as the park and recreation system, streets, and benefit districts for water and sewer improvements in new subdivisions.

2009 Bond and Interest Fund Revenue Sources

Fund Balance	\$2,677,463
Ad Valorem Property Tax	573,438
Special Assessments	5,090,397
Delinquent Property Tax	25,000
Motor Vehicle Tax	38,342
Sales Tax Transfer	1,158,000
Other Transfers*	2,392,927
TOTAL REVENUE	\$11,955,567

*Includes transfers from Special Revenue Funds, Enterprise Funds, and Trust & Agency.

2009 Bond and Interest Fund Expenditures

Assessment Fee	\$106,406
Cash Reserves	498,000
General Principal	6,300,000
General Interest	4,322,933
Temporary Notes Principal	325,000
Temporary Notes Interest	47,461
State Loan Principal	199,541
State Loan Interest	156,226
TOTAL EXPENDITURES	\$11,955,567

Total Outstanding Debt Obligations Projected As of December 31, 2008

Outstanding Debt as of 12/31/08

G.O. Bonds, City-At-Large portion	\$19,560,809
*Special Assessment G.O. Bonds (Benefit District)	57,764,191
Temporary Notes (General Obligation)	19,915,000
Lease Purchase Obligations	1,231,607
State Dept of Health & Environment Loan	4,870,739
State Dept of Transportation - Revolving Fund Loan	4,199,610

TOTAL OUTSTANDING DEBT **\$107,541,956**

*The delinquency rate on the special assessments paid by property owners in the benefit districts is 10%. Approximately 75% of G.O. debt is for special assessments.

Actual Debt Limit Calculations as of 12/31/08

City Valuation	\$429,976,877
Motor Vehicle Valuation—1/1/08	36,779,905
Debt Limit Ratio	30%
State Imposed Debt Limit	\$140,027,035
G.O. Debt/Temp. Notes Subject to Debt Limit	59,722,855

DEBT AUTHORITY REMAINING **\$80,304,180**

Water, sewer, and stormwater G.O. Bonds, Temporary Notes, and Revenue Bonds are not subject to the state debt limit.

Actual Lease Purchase Obligations as of December 31, 2008

Fire Pumper Ladder Truck	\$118,452
Fire Truck	165,328
21-Passenger Van	10,528
Aerial Truck	43,123
Aerial Truck	48,346
Rubber Tire Loader	73,078
Dump Truck	48,544
Flat Bed Truck/Knuckle Boom Loader	56,599
Dump Truck	45,157
Fire Truck	622,452
Total Actual Lease Purchase Obligations	\$1,231,607

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