

ANNUAL BUDGET FY 2014



CITY OF TONGANOXIE, KANSAS

ADOPTED BUDGET

FISCAL YEAR 2014

Mayor

Jason K. Ward

City Council

Andy Gilner

Bill Peak

Chris Donnelly

Jim Truesdell

Kara Reed

City Administrator

Nathan D. McCommon



CITY OF TONGANOXIE, KANSAS

ADOPTED BUDGET

FISCAL YEAR 2014

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Department Directors

Jennifer Jones-Lacy, Assistant City Administrator

Kent Heskett, Public Works Director

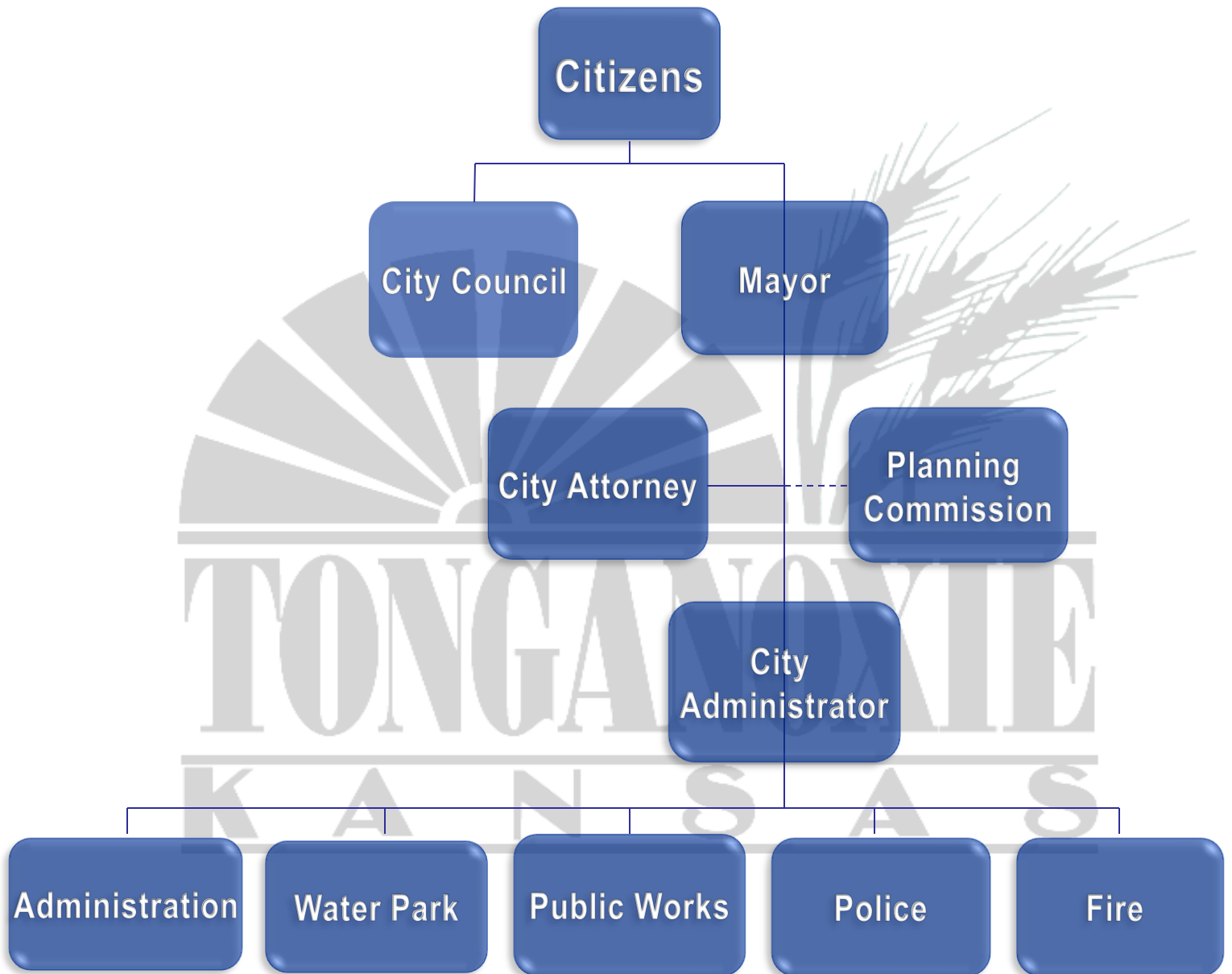
Jeffery Brandau, Police Chief

Dave Bennett, Fire Chief

Darren Shupe, Water Park Director

City of Tonganoxie

2014 Organizational Chart





City of Tonganoxie

Office of the City Administrator

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Tonganoxie, Kansas 66086
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DATE: August 23, 2013
To: Honorable Mayor Jason K. Ward and Members of the City Council
SUBJECT: Fiscal Year 2014 Adopted Budget

I am pleased to submit to the City Council and for public record the Adopted Budget for Fiscal Year 2014 that anticipates total expenditures of \$6,221,927, which is a decrease of \$475,100 or 7.1% from the Fiscal Year 2013 Adopted Budget yet \$433,466 more than actual expenditures at the close of Fiscal Year 2012.

Prominent changes from the FY 2013 Budget include significant reductions in planned capital expenditures from capital reserve funds yet partially offset by an increase in salaries while maintaining operational efficiencies in personnel, materials, equipment, and supplies. General obligation debt payments collectively will increase by \$51,386 over Fiscal Year 2013, which is largely attributable to the first payment of the 2013A Taxable Bond (Industrial Park) debt service.

When adjusted for capital expenditures and debt service, general municipal operating expenditures are planned to increase by \$593,515, which reflects the City Council's commitment to its financial plan for an improved credit rating, one administrative support position in Administration, three full-time firefighter positions, and one police investigator position in addition to the purchase of two police patrol vehicles. These intended operational increases will be funded by anticipated grants, an additional 3.722 mills in the tax levy, and an increase of 12.5% in water and sewer utility rates. The increase also plans to pay for eligible employee merit raises.

DIVISION OF RESPONSIBILITIES

The City of Tonganoxie is organized by a mayor-council form of government. Five city council members plus a mayor are elected at large. The city council members serve during two public meetings per month and vote on matters of policy. The mayor is the chief executive of the municipal government and provides chief direction to staff. The mayor may only vote to break a tie.

Municipal services are provided by five departments and their respective directors. Between the mayor and the directors is the position of city administrator, which is an unclassified position that is recommended by the mayor for council's approval. The city administrator is hired by contract and the position is exempt from the provisions of the Fair Labor Standards Act. In consultation with the mayor, the city administrator provides expert leadership for all operations, policy advice to the city council, fiscal management, and relations with the public and media.

In the following pages are budget allocations by department with the respective funds that support them. The Public Works Department includes all streets and traffic maintenance, water supply, and wastewater treatment. The Police Department provides patrol, investigations, and student resourcing

in the school district. The Fire Department provides fire suppression, investigations, and inspections. The Water Park is a state-of-the-art zero-point-entry facility with secure lockers, bath houses, concessions, and a super slide while hosting public swimming, private lessons, and tournaments. The Administration Department resides in city hall and delivers internal support to the other departments, provides staffing to the municipal court, fields calls from the public, and manages contracted professional services.

A portion equal to 5.9 mills of the tax levy is collected and passed on to the Tonganoxie Library. While both the revenue and expenditure appear on the municipal ledger, the City Council exercises no authority over the library's budget or operations. An independent board determines policy for the library and hires the library director who manages the budget.

GENERAL MUNICIPAL SERVICES

In light of public will, a fundamental framework of municipal government services provides 1) infrastructure 2) safety 3) regulation and 4) promotion. These essentials are the subject of debate by elected representatives and most often generate the question, "How much?" with respect to each category. The FY 2014 Budget is the result of that discussion in Tonganoxie.

For Fiscal Year 2014, the City Council agreed to enhance the level of personnel in recognition of limitations in providing basic municipal services. Both Police and Fire Departments will benefit from full staffing in response to local demand. City hall will have sufficient staff to fulfill the responsibilities in accounting, municipal court, planning, permitting, and utility bill processing. These enhancements are anticipated to improve customer service, reduce overtime costs, and reduce administrative burdens of managers.

The total city valuation will experience just a slight decline in Fiscal Year 2014, which is budgetarily flat and slightly behind inflation. The regional average consumer price index, from January 2012 to January 2013, increased by 2.1% as reported by the Federal Department of Labor, Bureau of Labor Statistics. Food prices rose the least and motor fuel prices rose the most. With the sales tax revenues also remaining flat, the property tax levy has struggled to bare the demands of some increasing costs. As examples, fixed costs that are much less in municipal control are health insurance premiums, workers compensation, retirement contributions, software licensing, and construction costs.

Some indications suggest that the total valuation may increase slightly in Fiscal Year 2015. Residential and commercial builders are showing more interest in constructing. More businesses are taking a second look at Tonganoxie as a place to invest. Others might be encouraged by business investment and buy a home in town. While there may be no compelling empirical data yet to prepare a future budget that would anticipate higher tax revenue, improvement in the coming year appears hopeful.

DEBT

Planned debt service payments in Fiscal Year 2014 comprise 28.9% of all expenditures. The FY 2014 Budget distinguishes four types of debt obligations: bonded debt, inter-local obligations, lease-purchase payments, and loans. In 2013, all loans were refunded by a new issuance of bonds, which leaves no payment for a loan in Fiscal Year 2014.

The primary fund to service bonded debt is the Debt, Bond, and Interest Fund, and its sole revenue source is the property tax levy in an amount equal to 9.448 mills. This amount is supplemented by dedicated municipal sales tax for the Water Park debt, county sales tax, and the motor vehicle fuel excise tax.

An inter-local agreement with Leavenworth County obligates the City of Tonganoxie in the amount of \$100,000 per year for the shared construction cost of County Road 1 northward from the turnpike exit at Interstate Highway 70 to US 24-40 Highway. The sole revenue source for this debt payment has been the county sales tax. In 2019, the agreement requires a final payment of \$500,000, and the FY 2014 Budget does not contemplate preparation for that payment.

Further detail may be found on the Debt Service page in the budget pages and also in Attachment D.

CAPITAL

While the City Council has provided prioritization on a list of capital improvements, at this time, negligible funding is available to allocate. Standard matching grants would cost the City approximately 30% of total project cost. Estimated available revenue in Fiscal Year 2014 is approximately \$50,000.

The primary revenue source for new capital improvements has been the county sales tax, which is wholly deposited in the Capital Projects Fund. A separate Capital Reserve Fund is also available for this type of expenditure, but it has no regular revenue source and completely depends on special receipts and transfers from other funds.

Capital maintenance has mostly been funded by the motor fuel excise tax and the construction excise tax, which are wholly deposited in the Special Highway Fund. Given the decline in building permits in recent years, very little construction excise tax has been collected. Thus, funding for annual street repairs has been limited to only what the motor fuel tax can support.

The Fire Capital Reserve Fund receives revenue from a \$3.00 surcharge on utility bills and has historically been devoted to equipment for the Fire Department. In 2013, fund balance has been paying for the construction of a new addition to the fire station. Final expenditures for the expansion may occur at the beginning of 2014.

The Police Capital Reserve fund receives \$10.00 from every conviction in municipal court, which is an amount that is part of normal court fines. In addition, forfeitures and the sale of equipment generate occasional revenue. Expenditures typically pay for specialized police equipment and arms.

Whenever there may be financial capacity and political will, the General Fund can be another source for capital expenditures.

The Water Capital Reserve Fund receives the water tap fee as its revenue source and relies on transfers from the Water Operations Fund. Expenditures typically have paid for water main line repairs and maintenance of the water supply plant. Continuing into 2014, this fund is also paying for the utilities extension to the industrial park.

The Sewer Capital Reserve Fund receives the sewer tap fee as its revenue source and relies on transfers from the Sewer Operations Fund. Expenditures typically have paid for sewer main repairs, maintenance

of the wastewater treatment plant, and infiltration relief. Continuing into 2014, this fund is also paying for the utilities extension to the industrial park. In order to preserve sufficient funds for utilities extension, the infiltration relief program was suspended for two years.

Further detail may be found on the Capital page in the budget pages.

CONTINUED COMMITMENTS

The FY 2014 Budget contemplates no new programs or partnerships. However, the City Council remains committed to historical pledges, such as the following:

Chamber of Commerce	\$ 5,000
Leavenworth County Development Corporation	7,343
League of Kansas Municipalities	2,687
New Home Rebate Incentive Program	30,000
Retail Commercial Development Committee	10,000
Tonganoxie Days Festival	2,500
	<hr/>
	\$ 57,530

WAYS TO SAVE

Managers continually monitor and adjust schedules in order to minimize overtime costs. Fiscal Year 2013 has shown improvement, and we intend to avoid unnecessary overtime as standard practice.

Many municipal employees have a variety of skills, which spare the need to hire contractors for some work.

The electrical controls for the water supply plant are very old and demand significant electricity. Staff is researching options to replace these controls with computerized electronic ones, which would regulate electrical consumption more effectively and efficiently to the extent that the utility cost savings should more than pay for the purchase and further extend those efficiencies to future years.

WHAT IS MISSING

With the implementation of the Affordable Health Care Act, insurance advisors find it very difficult to determine the projected impact, if any, on health insurance premiums. The FY 2014 Budget adds 10% to current costs as a buffer for the unknown, but some sources report that increases could be higher.

While the FY 2014 Budget devotes \$70,000 for the purchase of two police patrol vehicles, it has no vehicle replacement plan. A typical plan would calculate the usable life of the fleet and allocate annually a pro-rata share in successive budgets in anticipation of the year of replacement.

Future budgets would benefit from a long-term financial plan that sets aside an acceptable portion for capital expenditures and pays down some debt. Such reserves would strengthen the City's capacity to qualify for financing, leverage grant opportunities, and reserve a contingency for emergencies. It would also make more promising desirable projects like the construction of 14th Street or a new police station.

Training is a central tool for developing personnel, the City's greatest expenditure. Some funding has been allocated for essential training, such as police and fire academies, water and sewer certifications,

and continuing education for managers. Staff actively seeks low-cost and no-cost options for additional training, but resources have not been sufficient to allow many employees to pursue more certifications and licenses beyond minimum requirements. With opportunity for additional training, employees would have more tools to quickly become enhance competence, provide better customer service, have more confidence in their work, feel that their employer believes in them, understand workplace regulations better, and be better qualified for promotion.

The county sales tax will terminate at the end of 2016 if it is not renewed by the voters of Leavenworth County. The FY 2014 Budget does not contemplate an alternative source to pay the debt service that is currently provided by the county sales tax.

The Fiscal Year 2014 Adopted Budget is prepared in mind to provide financial stability, enhance the delivery of services, satisfy debt obligations, and anticipate the subsequent fiscal year. The following pages report from the most general in the budget pages to detail in the attachments. Information is reported by how municipal service is delivered, which is through its employees. Only debt and capital are separated from the department because of their unique, complex, and large financial composition. Both are managed by the Administration Department.

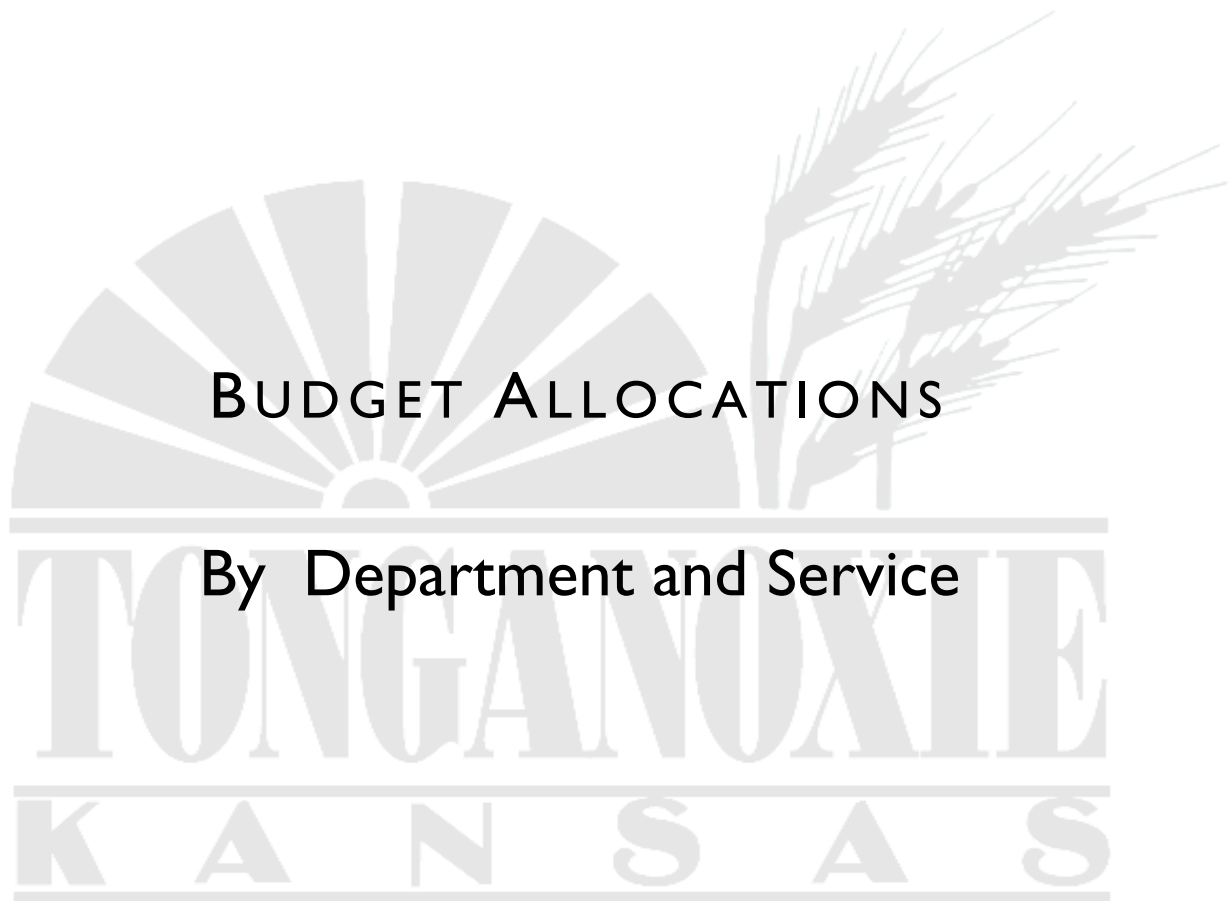
It is a pleasure to serve the community and municipal government of Tonganoxie.

Respectfully submitted,



Nathan D. McCommon
City Administrator

cc: Jennifer Jones-Lacy, Assistant City Administrator
Kent Heskett, Public Works Director
Jeffery Brandau, Police Chief
Dave Bennett, Fire Chief
Darren Shupe, Water Park Director



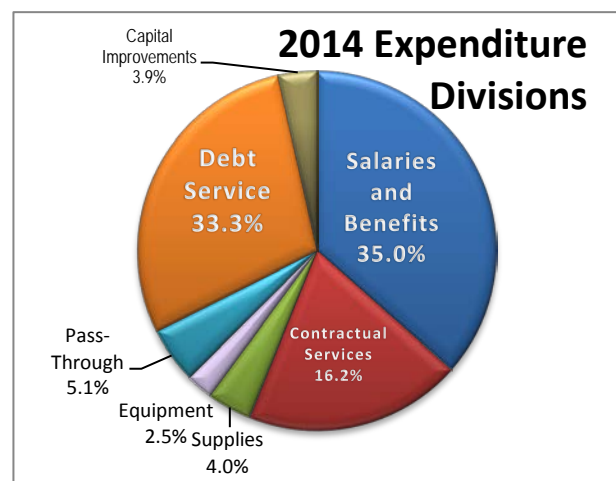
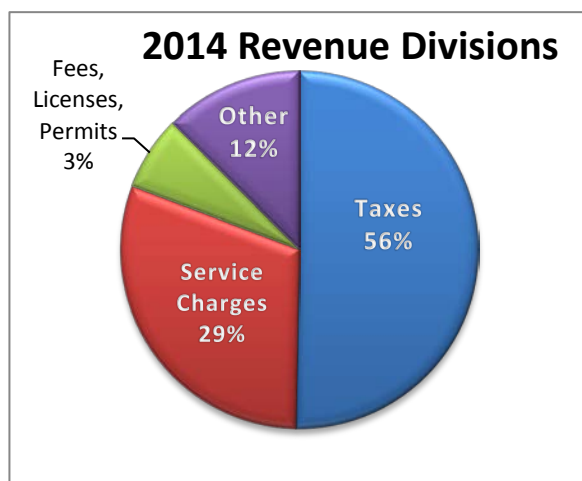
BUDGET ALLOCATIONS

By Department and Service



City of Tonganoxie 2014 Adopted Budget Overview

	2012 Actual	2013 Adopted	2014 Adopted
Revenue Overview			
Taxes	\$ 2,818,404	\$ 2,846,594	\$ 2,983,236
Service Charges	1,692,610	1,612,650	1,808,585
Fees, Licenses, Permits	377,559	411,050	399,050
Other	663,546	583,713	740,292
Total Revenues	\$ 5,552,119	\$ 5,454,007	\$ 5,931,163
Expenditure Overview			
Operating			
Salaries and Benefits	\$ 2,017,212	\$ 1,931,472	\$ 2,272,722
Contractual Services	1,034,860	1,067,147	1,217,814
Supplies	228,221	239,675	247,975
Equipment	36,737	29,026	153,009
Subtotal Operating	\$ 3,317,030	\$ 3,267,320	\$ 3,891,520
Pass-Through	312,968	345,168	314,483
Debt Service	1,792,925	1,749,539	1,800,924
Capital Improvements	365,538	1,335,000	215,000
Total Expenditures	\$ 5,788,461	\$ 6,697,027	\$ 6,221,927
Net Revenues	\$ (236,342)	\$ (1,243,020)	\$ (290,764)





City of Tonganoxie

2014 Adopted Budget

Revenues by Category

Revenue Category	2012 Actual	2013 Adopted	2014 Adopted
Property Taxes	\$ 1,685,000	\$ 1,715,443	\$ 1,796,085
Sales Taxes	916,463	951,151	1,006,151
Local Use Tax	191,998	170,000	171,000
Excise Taxes	23,582	9,000	9,000
Transient Guest Tax	1,361	1,000	1,000
Subtotal Taxes	\$ 2,818,404	\$ 2,846,594	\$ 2,983,236
Water Supply Charges	\$ 798,343	\$ 718,850	\$ 838,875
Wastewater Treatment Charges	582,605	583,800	654,710
Refuse Collection Charges	311,662	310,000	315,000
Subtotal Charges	\$ 1,692,610	\$ 1,612,650	\$ 1,808,585
Fees	\$ 353,508	\$ 386,150	\$ 374,150
Licenses	2,586	3,000	3,000
Permits	21,465	21,900	21,900
Subtotal FLP	\$ 377,559	\$ 411,050	\$ 399,050
Court Fines	\$ 193,060	\$ 198,000	\$ 213,000
Planning & Zoning Fees	3,442	1,550	1,550
Special Assessments	75,412	89,863	79,500
Penalties and Forfeitures	5,890	2,000	2,000
Debt Surcharge (fire)	227,224	210,000	230,000
Grants	5,091	-	42,800
Rental Income	30,789	27,300	32,914
Interest Income	11,362	13,000	10,000
Reimbursements	93,106	42,000	128,528
Insurance Proceeds	15,421	-	-
Sale of Property & Equipment	2,749	-	-
Subtotal Other	\$ 663,546	\$ 583,713	\$ 740,292
Total Revenues	\$ 5,552,119	\$ 5,454,007	\$ 5,931,163

Budget Highlights

Property Taxes includes real estate taxes, various vehicle taxes, and other large personal property taxes. The City Council's commitment to increase the tax levy applies only to real estate taxes.

The City Council's proposed utility rate increases apply to both the Water Supply Charges and the Wastewater Treatment Charges.

Revenues by Category



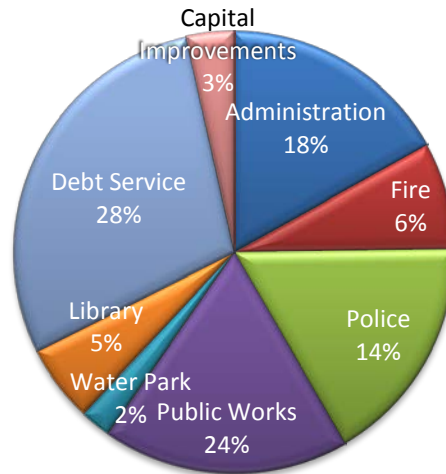
City of Tonganoxie
2014 Adopted Budget
 Expenditure Summary

	2012 Actual	2013 Adopted	2014 Adopted
Allocation by Category			
Salaries and Benefits	\$ 2,017,212	\$ 1,931,472	\$ 2,272,722
Contractual Services	1,034,860	1,067,147	1,217,814
Supplies	228,221	239,675	247,975
Equipment	36,737	29,026	153,009
Pass-Through	312,968	345,168	314,483
Debt Service	1,792,925	1,749,539	1,800,924
Capital Improvements	365,538	1,335,000	215,000
Total	5,788,461	6,697,027	6,221,927
Allocation by Department and Service			
Administration	\$ 859,807	\$ 873,115	\$ 1,053,297
Fire	353,569	343,380	488,068
Police	862,626	921,098	1,049,803
Public Works	1,111,639	1,031,260	1,123,082
Water Park	129,389	98,467	138,881
Library	312,968	345,168	352,872
Debt Service	1,792,925	1,749,539	1,800,924
Capital Improvements	365,538	1,335,000	215,000
Total	\$ 5,788,461	\$ 6,697,027	\$ 6,221,927
Allocation by Fund			
Capital Projects	\$ 422,963	\$ 452,418	\$ 305,000
Capital Reserve	-	21,000	2,533
Debt, Bond & Interest	358,122	280,054	355,701
Employee Benefits	502,128	530,431	-
Fire Capital Reserve	91,374	181,665	69,161
General Fund	1,751,300	1,804,145	2,741,569
Law Enforcement Trust	462	-	2,000
Library Operations	283,541	305,168	352,872
Police Capital Reserve	15,892	3,676	20,000
Sanitation	304,636	307,532	298,069
Sewer Capital Reserve	143,451	360,000	60,000
Sewer Operations	559,677	517,896	497,128
Special Highway	107,378	150,000	157,000
Special Parks	5,049	5,300	5,300
Transient Guest Tax	-	-	3,525
Water Capital Reserve	13,250	590,000	50,000
Water Operations	941,775	808,219	914,069
Water Park Sales Tax	287,463	379,523	388,000
Total	\$ 5,788,461	\$ 6,697,027	\$ 6,221,927



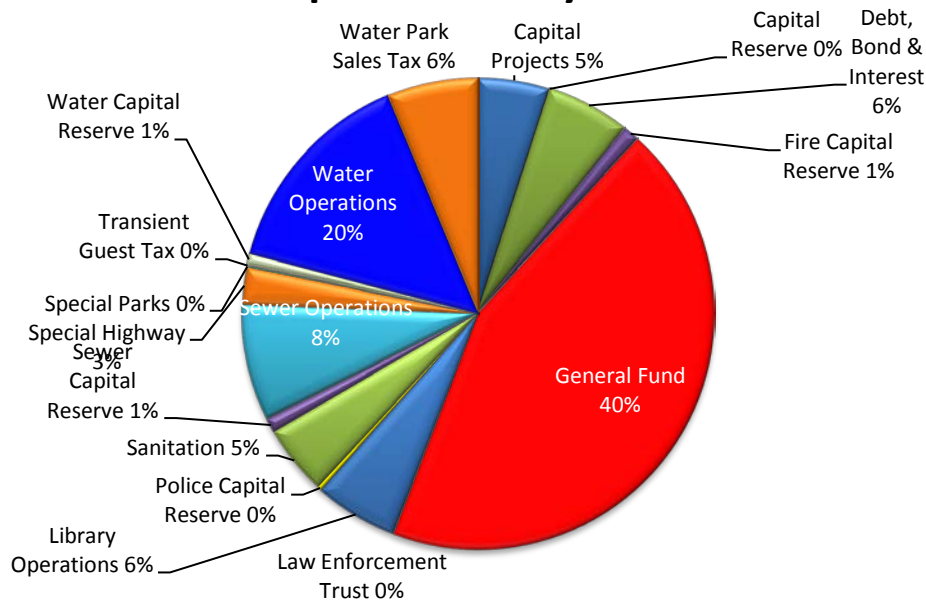
City of Tonganoxie **2014 Adopted Budget** Expenditure Charts

Expenditures by Department



Administration	\$ 1,053,297	Water Park	\$ 138,881
Fire	\$ 488,068	Library	\$ 352,872
Police	\$ 1,049,803	Debt Service	\$ 1,800,924
Public Works	\$ 1,123,082	Capital Improvements	\$ 215,000

Expenditures by Fund





City of Tonganoxie 2014 Adopted Budget

Administration

The Administration Department provides executive leadership and administrative support for all departments and services for the implementation of the policies of the mayor and city council.

- Finance - Human Resources - Community Development
- City Planning - Municipal Court - Codes Enforcement
- City Engineering - Animal Control - Legal Counsel

Administration

	2012 Actual	2013 Adopted	2014 Adopted
Expenditures by Category			
Personal Services	\$ 404,878	\$ 332,770	\$ 373,704
Contractual Services	426,705	514,745	612,449
Supplies	21,790	23,250	26,750
Equipment	6,434	2,350	40,394
Total	\$ 859,807	\$ 873,115	\$ 1,053,297

Expenditures by Fund			
General Fund	\$ 503,990	\$ 388,499	\$ 580,696
Employee Benefits	51,181	67,827	-
Water Operations	-	46,161	90,244
Sewer Operations	-	63,096	80,763
Sanitation	304,636	307,532	298,069
Transient Guest Tax	-	-	3,525
Total	\$ 859,807	\$ 873,115	\$ 1,053,297

Personnel Positions			
City Administrator	1.0	1.0	1.0
Custodian	0.1	0.1	0.1
Assistant City Administrator	1.0	1.0	1.0
Administrative Assistant	0.0	0.0	1.0
Utility Billing Clerk	2.0	2.0	2.0
Codes Inspector part-time (FTE)	0.0	0.0	0.7
Animal Control Officer (FTE)	0.3	0.3	0.3
Municipal Court Clerk	1.0	0.0	0.0
Municipal Court Judge (FTE)	0.1	0.1	0.1
City Prosecutor (FTE)	0.1	0.1	0.1
City Attorney (FTE)	0.1	0.1	0.1
Total	5.7	4.7	6.4

Budget Highlights

In 2013, the City Council approved hiring a part-time Building Official to replace a contracted service with the City of Basehor. In addition, Council agreed to fund one additional FTE for administrative support.

The increase in contractual services results primarily from centralizing all legal services expenditures from other departments in Administration. In addition, contractual services reflects program enhancements the Council approved in 2013 including contractual payroll services and online municipal codification services. The 2014 Budget also reflects an increase in funding for information technology support.



City of Tonganoxie 2014 Adopted Budget

Administration

The Administration Department provides executive leadership and administrative support for all departments and services for the implementation of the policies of the mayor and city council.

With the closing of the Employee Benefits Fund in 2013, its remaining balance will be recognized in the General Fund and is not budgeted.

The Administration budget manages funding for the Council's commitment to the following:

Chamber of Commerce	\$ 5,000
Leavenworth County Development Corporation	7,343
League of Kansas Municipalities	2,687
New Home Rebate Incentive Program	30,000
Retail Commercial Development Committee	10,000
Tonganoxie Days Festival	2,500
	<hr/>
	\$ 57,530

The Administration budget plans expenditures for the following services:

Legal counsel	\$ 38,500
City planning	37,000
City engineering	14,000
Auditing	8,000
Animal control	20,543
Information technology	12,000
Payroll	3,400
	<hr/>
	\$ 133,443

Administration

Administration Overview

For budgeting purposes, this Administration Department page includes several divisions or programs that are managed from city hall. These divisions report to the City Administrator but have citywide responsibilities. In addition, the City relies on professionals hired on a contractual basis to perform many of these tasks due to lower-than-full-time demand. City engineering, legal services, planning and zoning, information technology, and animal control all rely on contracted specialists to perform these tasks.

Administration uses existing staff to perform the functions of human resources, finance, municipal court, building inspection, and code enforcement. These employees also provide substantial support for city planning and manage applications for business licenses, special events, vendor registration, and more.



City of Tonganoxie 2014 Adopted Budget

Fire Department

The fire department provides emergency medical and fire suppression services to Tonganoxie residents and their neighbors. All personnel are certified EMT's and apparatus operators.

- Fire Suppression
- Emergency Medical

- Inspections
- Investigations

Fire

	2012 Actual	2013 Adopted	2014 Adopted
Expenditures by Category			
Personal Services	\$ 292,964	\$ 289,900	\$ 427,638
Contractual Services	42,403	37,930	41,880
Supplies	16,262	15,050	16,550
Equipment	1,940	500	2,000
Total	\$ 353,569	\$ 343,380	\$ 488,068

Expenditures by Fund			
General Fund	\$ 270,574	\$ 269,523	\$ 488,068
Employee Benefits	73,669	73,857	-
Fire Capital Reserve	9,326	-	-
Total	\$ 353,569	\$ 343,380	\$ 488,068

Personnel Positions			
Fire Chief	1.0	1.0	1.0
Firefighters full-time	3.0	3.0	6.0
Firefighters part-time (FTE)	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
Total	4.0	4.0	7.0

Budget Highlights

Personal Services reflects increases in workers compensation and pension. In addition, it provides funding for three additional firefighters in 2014.

Contractual Services increases for electrical demand on the expanded fire station plus 1.7% rate increase.

Note: The inclusion of the Fire Capital Reserve Fund only includes expenditures for operational equipment and not debt service or capital improvements, which are reported on their respective budget pages.



City of Tonganoxie 2014 Adopted Budget

Police Department

The police department employs a fully trained and accredited law enforcement team for the overall service to and safety of the citizens of Tonganoxie.

- Patrol Division

- Investigations Division

Police

	2012 Actual	2013 Adopted	2014 Adopted
Expenditures by Category			
Personal Services	\$ 712,681	\$ 784,734	\$ 819,856
Contractual Services	72,321	57,538	82,297
Supplies	54,790	53,150	55,150
Equipment	22,834	25,676	92,500
Total	\$ 862,626	\$ 921,098	\$ 1,049,803

Expenditures by Fund			
General Fund	\$ 636,029	\$ 686,638	\$ 1,027,803
Employee Benefits	210,243	210,784	-
Police Capital Reserve	15,892	3,676	20,000
Capital Reserve	-	20,000	
Law Enforcement Trust	462	-	2,000
Total	\$ 862,626	\$ 921,098	\$ 1,049,803

Personnel Positions			
Police Chief	1.0	1.0	1.0
Lieutenant	2.0	2.0	1.0
Sergeant	1.0	1.0	2.0
Police Officer	6.0	6.0	6.0
Investigator	0.0	0.0	1.0
Police Trainee	0.0	0.0	0.0
Patrol Officer part-time (FTE)	1.0	1.0	1.0
Police Clerk	1.0	1.0	1.0
Total	12.0	12.0	13.0

Budget Highlights

One Lieutenant position is converted to a Sergeant position due to a resignation and subsequent promotion of a Police Officer. The Department was awarded a COPS grant for 2014 which provides \$42,800 or 75% of the cost of a police officer position and is reflected in the staff increase.

Notes: The inclusion of the Police Capital Reserve Fund only includes expenditures for operational equipment and not debt service or capital improvements, which are reported on their respective budget pages.

The Law Enforcement Trust Fund is designated by statute as a repository for forfeitures and restricts expenditure to law enforcement equipment.



City of Tonganoxie 2014 Adopted Budget

Public Works Department

The public works department provides overall care of municipal infrastructure, buildings, and equipment as well as operating the water supply facility and the wastewater treatment plant. In addition, this department administers capital improvement projects.

- | | |
|-------------------------------------|------------------------|
| - Public Infrastructure Maintenance | - Municipal Garage |
| - Water Supply | - Wastewater Treatment |

Public Works

	2012 Actual	2013 Adopted	2014 Adopted
Expenditures by Category			
Personal Services	\$ 521,824	\$ 465,301	\$ 533,269
Contractual Services	474,776	438,034	461,588
Supplies	110,739	127,425	127,725
Equipment	4,300	500	500
Total	\$ 1,111,639	\$ 1,031,260	\$ 1,123,082

	2012 Actual	2013 Adopted	2014 Adopted
Expenditures by Fund			
General Fund	\$ 132,936	\$ 282,646	\$ 423,982
Employee Benefits	133,851	134,196	-
Water Operations	597,180	422,622	504,222
Capital Reserve	-	1,000	2,533
Sewer Operations	242,623	185,496	187,045
Special Parks	5,049	5,300	5,300
Total	\$ 1,111,639	\$ 1,031,260	\$ 1,123,082

	2012 Actual	2013 Adopted	2014 Adopted
Personnel Positions			
Director	1.0	1.0	1.0
Utilities Superintendent	1.0	1.0	1.0
Foreman	1.0	1.0	1.0
Heavy Equipment Operator	1.0	1.0	1.0
Maintenance Worker II	2.0	2.0	2.0
Maintenance Worker I	2.0	1.0	2.0
Laborer (seasonal FTE)	0.5	0.5	0.5
Total	8.5	7.5	8.5

Budget Highlights

Maintenance Worker I provides overall labor support to the department in addition to reading water meters. In FY 2013, the Council agreed to delay filling one Maintenance Worker I position for budget savings and reinstated funding during FY 2013 and continued into FY 2014.



City of Tonganoxie 2014 Adopted Budget

Water Park

The Tonganoxie Water Park serves the Citizens of Tonganoxie and surrounding communities in the summer months. Staff provide swimming lessons, pool rentals, and oversight for open swim and swim competitions.

- Public Swimming
- Private Rentals

- Swimming Lessons
- Swim Competitions

Water Park

	2012 Actual	2013 Adopted	2014 Adopted
Expenditures by Category			
Personal Services	\$ 84,865	\$ 58,767	\$ 79,866
Contractual Services	18,655	18,900	19,600
Supplies	24,640	20,800	21,800
Equipment	1,229	-	17,615
Total	\$ 129,389	\$ 98,467	\$ 138,881

Expenditures by Fund			
General Fund	\$ 125,632	\$ 94,700	\$ 138,881
Employee Benefits	3,757	3,767	-
Total	\$ 129,389	\$ 98,467	\$ 138,881

Personnel Positions (All Seasonal)			
Pool Manager	1.0	1.0	1.0
Pool Assistant Manager	1.0	2.0	2.0
Lifeguards (FTE)	2.0	2.0	2.0
Cashiers (FTE)	<u>1.4</u>	<u>0.8</u>	<u>0.8</u>
Total	5.4	5.8	5.8

Budget Highlights

The 2014 Budget reflects the reclassification of the Pool Manager position to an FLSA exempt employee as a seasonal department director.

The 2014 Budget provides a \$15,000 increase in equipment for controllers regulating chemicals.



City of Tonganoxie 2014 Adopted Budget

Library

The budget for the Tonganoxie library is determined by the library board under its levying authority. The tax levy is collected by the City of Tonganoxie and passed on to the library for its independent administration outside of the city council.

Library

	2012 Actual	2013 Budget	2014 Adopted
Expenditures by Category			
Personal Services	\$ 29,427	\$ 40,000	\$ 38,389
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	-	-	-
Pass-Through	283,541	305,168	314,483
Total	\$ 312,968	\$ 345,168	\$ 352,872
Expenditures by Fund			
Library Fund	\$ 283,541	\$ 305,168	\$ 352,872
Employee Benefits	29,427	40,000	-
Total	\$ 312,968	\$ 345,168	\$ 352,872
Personnel Positions			
None	0.0	0.0	0.0
Total	0.0	0.0	0.0

Budget Highlights

Full-time library employees are included on the City insurance plans, and the employer's cost is paid by the City to the provider.

The increased budget for the library is directly due to additional revenue that may come in through vehicle taxes as reported by the State of Kansas. This does not increase the mil levy for the Library Fund. All received property taxes that are targeted for the library are passed on to the Library for operations.



City of Tonganoxie 2014 Adopted Budget

Debt Service

Items listed on this page require annual debt service payments from the overall budget and are reported separately from the operational pages of the departments.

Debt Service

	2012 Actual	2013 Adopted	2014 Adopted
Expenditures by Debt Type			
Bond Issue	\$ 990,055	\$ 1,240,703	\$ 1,532,556
Loans	513,325	228,936	-
Inter-Local	116,643	143,748	132,216
Lease-Purchase	172,903	136,152	136,152
Total	\$ 1,792,925	\$ 1,749,539	\$ 1,800,924
Expenditures by Fund			
General	\$ 82,139	\$ 82,139	\$ 82,139
Capital Projects	333,777	267,418	300,000
Debt Bond & Interest	358,122	280,054	355,701
Fire Capital Reserve	69,775	81,665	69,161
Special Highway	-	50,000	57,000
Sewer Operations	317,054	269,304	229,320
Water Operations	344,595	339,436	319,603
Water Park Sales Tax	287,463	379,523	388,000
Total	\$ 1,792,925	\$ 1,749,539	\$ 1,800,924

Budget Highlights

In 2013, four loans with the State of Kansas were fully refunded with the proceeds of a bond issuance for the purpose of achieving better interest rates and thereby reducing the debt payment burden. As a result, the 2014 column shows no budget to pay debt service on loans.

In addition, the 2010B bond issue was refinanced from a short-term amortization with a bullet payment of \$1,730,575 to a long-term, stable amortization with full interest and principal payments. The new financing is now the 2013A taxable bond series with a first-year payment of \$83,669.

The \$100,000 to Leavenworth County for the improvements to County Road 1 will require a balloon payment of \$500,000 by September 30, 2019. This budget does not prepare to make that payment.

Debt supported by the Capital Projects and Special Highway Funds is paid out from the Debt, Bond and Interest Fund by way of inter-fund transfers.



City of Tonganoxie 2014 Adopted Budget

Debt Service

Items listed on this page require annual debt service payments from the overall budget and are reported separately from the operational pages of the departments.

Annual Debt Service Payments by Debt Type

		2012	2013	2014
		Actual	Adopted	Adopted
Bond Debt Service				
02 Water Bond	Water	\$ 136,075	\$ 136,565	\$ 136,735
06 S. Water Tower	Water	43,292	46,910	45,310
13B Series	Water	-	65,572	120,490
13B Series	Sewer	-	124,797	229,320
00 Downtown	Debt	15,913	15,363	14,813
04 Street Impr.	Debt	52,998	146,623	116,020
04 Street Impr.	Cap Proj (subsidy)	88,750	-	30,000
07 PW Facility	Debt	-	-	-
07 PW Facility	Cap Proj (subsidy)	111,250	149,450	146,210
09 Street Impr.	Debt	106,843	86,780	74,973
09 Street Impr.	Cap Proj (subsidy)	-	17,968	23,790
09 Street Impr.	Sp Hwy (subsidy)	-	555	-
10 Street Impr.	Sp Hwy (subsidy)	-	49,445	57,000
10 Street Impr.	Debt	49,895	-	11,995
10B Industrial Park	Debt	12,788	-	-
10B Industrial Park	Cap Proj (subsidy)	12,788	-	-
13A Industrial Park	Debt	-	-	83,669
13B Tax-Exempt	Debt	-	21,152	38,868
07 Water Park	Debt (subsidy)	72,000	-	15,363
07 Water Park	Water Park	287,463	379,523	388,000
Subtotal		\$ 990,055	\$ 1,240,703	\$ 1,532,556
Loan Debt Service				
Water Impr.	Water	\$ 148,585	\$ 74,293	\$ -
Pollution Control	Sewer	67,054	24,383	-
Sewer Impr.	Sewer	250,000	120,124	-
Roadway Improve.	Debt	47,686	10,136	-
Subtotal		\$ 513,325	\$ 228,936	\$ -
Inter-Local Debt Service				
Fire Radios	Fire Res	\$ -	\$ 27,652	\$ 15,148
Wholesale Water Dist	Water	16,643	16,096	17,068
County Rd. 1	Cap Proj	100,000	100,000	100,000
Subtotal		\$ 116,643	\$ 143,748	\$ 132,216
Lease-Purchase Debt Service				
Ball Field Purchase	General	\$ 82,139	\$ 82,139	\$ 82,139
4 Police Vehicles	Cap Proj	20,989	-	-
Fire Apparatus	Fire Res	48,205	48,205	48,205
Bunker Gear Lease	Fire Res	9,742	-	-
2004 Fire Truck	Fire Res	6,020	-	-
2011 Ford F250	Fire Res	5,808	5,808	5,808
Subtotal		\$ 172,903	\$ 136,152	\$ 136,152
Total		\$ 1,792,925	\$ 1,749,539	\$ 1,800,924



City of Tonganoxie 2014 Adopted Budget

Capital

The budget for capital expenditures reports the total amount that the city council plans to commit for the fiscal year. Matching funding amounts from other sources, such as reimbursements that are administered by the State of Kansas, are not reflected in these municipal budget commitments.

Capital

	2012 Actual	2013 Adopted	2014 Adopted
Expenditures by Capital Type			
Facilities	\$ 12,273	\$ 100,000	\$ -
Roadway Improvements	-	-	-
Sidewalks	14,836	-	-
Parks & Trails	61,185	170,000	-
Utilities	156,701	950,000	110,000
Maintenance	120,543	115,000	105,000
Total	\$ 365,538	\$ 1,335,000	\$ 215,000
Expenditures by Fund			
General Fund	\$ -	\$ -	\$ -
Capital Projects	89,186	185,000	5,000
Fire Capital Reserve	12,273	100,000	-
Special Highway	107,378	100,000	100,000
Sewer Capital Reserve	143,451	360,000	60,000
Water Capital Reserve	13,250	590,000	50,000
Total	\$ 365,538	\$ 1,335,000	\$ 215,000
Facilities			
Fire Station Expansion	\$ 12,273	\$ 100,000	\$ -
Sidewalks			
4th Street downtown crosswalks	\$ 14,836	\$ -	\$ -
Parks & Trails			
Chieftain Trail Phase II	\$ 61,185	\$ 170,000	\$ -
Utilities			
Sewer extension to Industrial Park	\$ -	\$ 300,000	\$ -
Sewer infrastructure maintenance	\$ 143,451	\$ 60,000	\$ 60,000
Water extension to Industrial Park	\$ -	\$ 540,000	\$ -
Water infrastructure maintenance	\$ 13,250	\$ 50,000	\$ 50,000
Maintenance			
Resurface various streets	\$ 92,542	\$ 100,000	\$ 100,000
Replace street signs	\$ 15,113	\$ 15,000	\$ -
Computerized equipment	\$ 6,300	\$ -	\$ 5,000
Miscellaneous equip and services	\$ 6,588	\$ -	\$ -

Budget Highlights

In 2013, significant progress is planned to be completed and may require little reappropriation in FY 2014, which are Chieftain Trail Phase II, the extension of utilities to the Industrial Park, and the Fire Station expansion. Resurfacing streets has been historically funded by the Special Highway Fund.

The \$60,000 budgeted in 2014 for the Sewer Capital Fund and \$50,000 in the Water Capital Fund are contingent on a savings from the utilities extension to the Industrial Park.



City of Tonganoxie 2014 Adopted Budget

Capital

The budget for capital expenditures reports the total amount that the city council plans to commit for the fiscal year. Matching funding amounts from other sources, such as reimbursements that are administered by the State of Kansas, are not reflected in these municipal budget commitments.

Unfunded Future Capital Items

Facilities	2014	2015	2016
Police station			
City hall			
Community center			
Fire station #2			
Fire station #3			
Library			
Old Police Station			
Roadway Improvements			
Traffic signal controls on US 24/40			
14th Street improvements			
4th St. bridge repair			
Church Street bridge repair			
7th St. & 6th St. dead end rebuilds			
East St. Ph1 - 4th to 7th St.			
East St. Ph2 - 7th to Washington			
Sidewalks			
Washington, Church to Delaware			
Laming Road 24-40 to 4th			
Pedestrian bridge 8th, Delaware to Green			
Parks & Trails			
Chieftain Trail Ph. 3, 4, and 5			
Community park 301 Main (former white house)			
Spray ground			
Pool repainting			
Park land acquisition			
Capital Equipment			
2 New police vehicles			
Pub. Works dumptruck			
Pub. Works diesel utility truck			
Digiticket devices			
Capital Maintenance			
Traffic signal maintenance			
Culvert and ditch cleaning			
Pool painting			
Street light repair			

Capital



ATTACHMENT A

Glossary



City of Tonganoxie

2014 Adopted Budget

Glossary

Ad Valorem Taxes:	Real estate property taxes collected by the county. These revenues are recognized in the General Fund (24.524 mills) for general municipal operations, the Library Fund (7.541 mills) for general library operations, and the Debt, Bond, and Interest Fund (9.438 mills) for municipal debt payments.
Alcohol Tax:	This tax is remitted by merchants to the state on the sales of packaged alcohol, beer, and wine. Funds are allocated based on population state-wide and distributed quarterly. Half is deposited in the Special Parks Fund and half is deposited in the Special Parks and Recreation Fund for improvements to City parkland.
Appropriation	The official act of authorizing a budget or part of a budget.
Capital Projects Fund:	A distinct fund of City accounts that is dedicated to capital improvement projects, including debt service for capital improvements. The county sales tax provides the revenue for this fund.
Capital Reserve Fund:	This fund provides reserve funding for any capital work. Funding is provided by special receipts and transfers from other funds.
Debt Service Charge:	A monthly surcharge of \$9.50 on all municipal utility accounts to assist in covering the debt payments on utility infrastructure improvements.
Debt, Bond & Interest Fund:	This fund covers the payment of general obligation debt, lease payments for City vehicles and equipment and the City's commitment to inter-local agreements with the Wholesale Water District no. 6 and Leavenworth County. Ad-valorem taxes provide the sole revenue for this fund.
Employee Benefits Fund:	This is a distinct fund of City accounts that consolidates the employer's payment share of insurance benefits, payroll taxes, and workman's compensation payments. Effective FY 2014, the Employee Benefits Fund is defunded and all employee benefits are paid from the General Fund in the respective department where salaries are paid.
Estimate	In formal budgetary terms, to estimate refers to the amount of anticipated revenue in any part of the budget. The expenditure budget is appropriated based on estimated revenue.

ATTACHMENT A

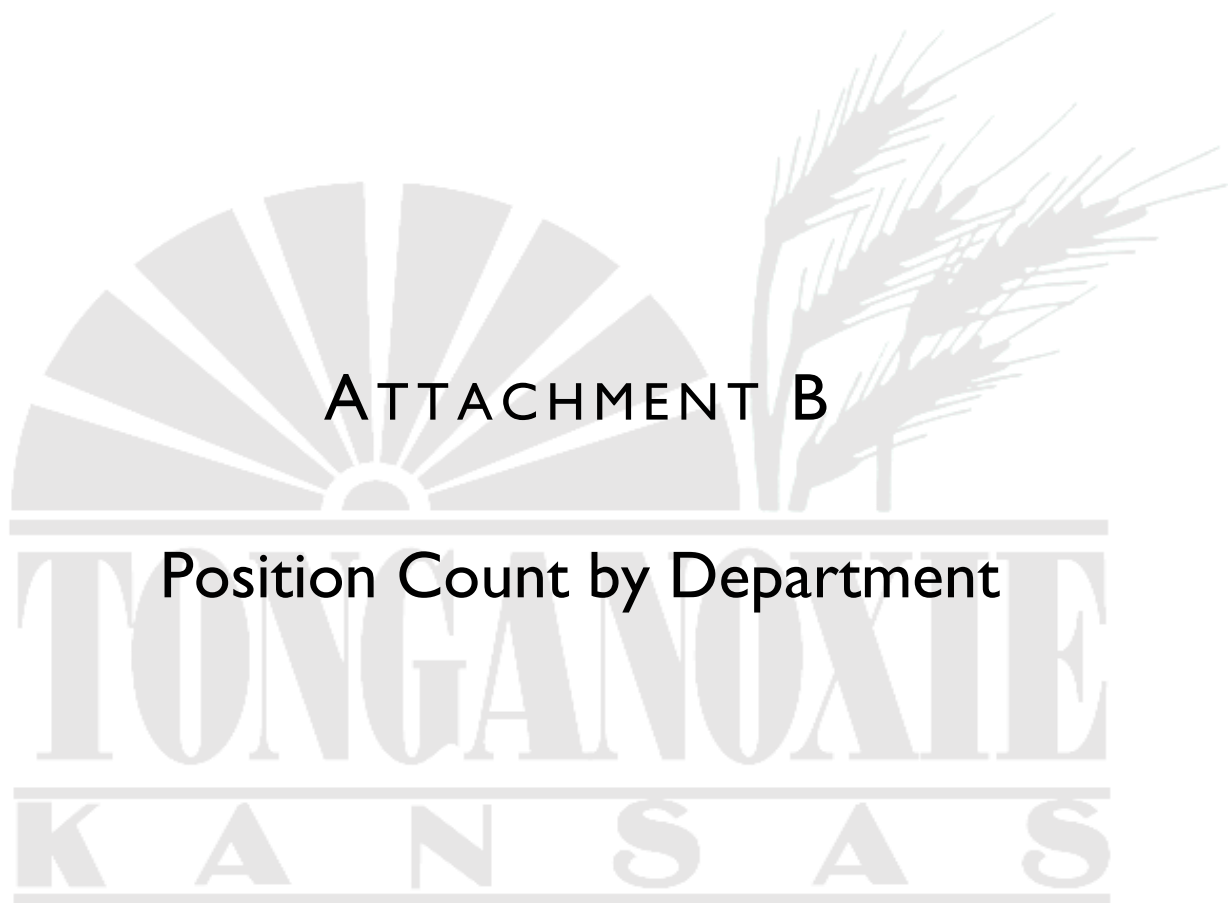
Excise Tax:	<ol style="list-style-type: none">1) A vehicle excise tax is collected from the rental of vehicles in the City. This excise tax is part of personal property tax collections and is distributed by the county clerk.2) A development excise tax is collected with building permits for future roadway maintenance.3) A motor fuel excise tax is collected by merchants and remitted to the State of Kansas, which, in turn, distributes to the City. It is a revenue source for the Special Highway Fund.
Expenditure	A deduction from budget. This is distinct from “expense,” which is a deduction from cash.
Fiduciary	Pertaining to public trust or confidence for money.
Fire Surcharge:	Flat surcharge of \$3.00 assessed to all utility accounts for fire equipment and capital expenses.
Fire Capital Reserve Fund:	Provides for improvements to the fire station as well as lease payments for fire equipment and vehicles. Funding is provided by the debt surcharge assessed on City utility bills.
Franchise Fees:	These are collected from utility companies doing business and using infrastructure in town: Leavenworth-Jefferson Electric, WOW cable, Westar Energy, Southwestern Bell, and Kansas Gas. Revenue is approximately \$241,000 annually and recognized in the General Fund.
General Fund:	This is a distinct fund of City accounts that pays employees and is the primary budget account for municipal services. Major revenues come from taxes, charges, fees, permits, fines, and grants.
Law Enforcement Trust Fund:	Established by Section 10-301 of the City Code, the Law Enforcement Trust Fund uses revenue from police forfeitures to make additional purchases for the purpose of combating drug-related crimes in the City.
Library Operations Fund:	A pass-through City account fund that recognizes ad-valorem taxes that contribute to the cost of operations for the municipal library.
Local Use Tax	This is sales tax collected by out-of-state retailers and remitted back into the state of Kansas where the product is used, stored, or consumed.
Personal Property Taxes:	Includes taxes on motor vehicles (98%), recreational vehicles (1%), and large trucks (1%). These revenues are recognized to the General Fund (55%), Library Fund (20%), and Debt Service Fund (25%).

ATTACHMENT A

Pet Licenses:	Dogs and cats within the city limits are required to be registered with the City and receive a pet license for a fee of \$15 for non-sterilized and \$10 for sterilized dogs and cats. These fees are waived for "seeing eye" or "hearing" dogs, companion animals for the physically impaired, and government-owned animals. Fees are deposited in the General Fund.
Planning & Zoning Fees:	These fees are assessed to those submitting an application for review by the Planning Commission or the Board of Zoning Appeals, such as a request for zoning change, site plans, platting, lot split, etc.
Police Capital Reserve Fund:	A distinct fund of City accounts for equipment purchases of the police department. Ten dollars from every court fine conviction is dedicated to this fund.
Policy	A rule or set of rules that is formally adopted by an authoritative body. It states desired values and goals.
Sales Tax - County:	1.0% tax collected by the State on sales in Leavenworth County and distributed to each jurisdiction by population and is designated for capital expenditures.
Sales Tax - City:	1.0% tax collected by local merchants and returned by the State. This revenue is deposited in the General Fund. Another 0.75% is collected and dedicated solely for debt service on the Water Park. The Water Park sales tax was approved by the voters and will terminate in 2017.
Sanitation Fund:	A distinct fund of City accounts where payments of \$15.00 monthly for curbside trash collection are recognized. Expenditures include City staff salaries and payments to a private waste hauling company.
Sewer Capital Reserve Fund:	A distinct fund of City accounts for sewer infrastructure repairs. Revenue is provided by sewer taps, inspections for new developments, and operating fund transfers.
Sewer Operations Fund:	A distinct fund of City accounts that provides for the expenditures of the City wastewater operations. Revenue comes from service charges.
Special Assessments:	Special assessments are non-regular property taxes for public improvement projects such as streets, sewers, and waterlines that are paid by the property owners who will benefit from the improvements. Tonganoxie currently has one area special assessment issued on improvements to the downtown corridor on 4th Street. The assessment is set to expire in 2021. Other special assessments may result from nuisance abatement and condemnation costs.
Special Parks Fund:	Provides funding for maintenance and improvements of City parkland. Funding is provided by the alcohol tax.

ATTACHMENT A

Transient Guest Tax Fund:	Provides discretionary spending for the governing body for economic development and tourism purposes. Funding is provided by the Transient Guest Tax collected by the state.
Transient Guest Tax:	A 4.0% tax levied on all hotel/motel overnight stays in the City. The revenue is designated for economic development and tourism purposes.
Unreserved Fund Balance:	Cash of a single fund for which no spending authority has been formally assigned. This is also known as the “unappropriated fund balance.”
Water Capital Reserve Fund:	Provides reserve funding for water infrastructure repairs. Revenue is provided by water tap fees and cell tower lease payments.
Water Operations Fund:	A distinct fund of City accounts for the operation of the City water plant. Revenue is provided through service charges.
Water Park Sales Tax Fund:	An off-budget fund of City accounts that is used to record the water park sales tax for the payment of debt service on the Water Park.



ATTACHMENT B

Position Count by Department

ATTACHMENT B

**City of Tonganoxie
Positions by Department**

Full-time Permanent Positions	2007	2008	2009	2010	2011	2012	2013	2014
Administration	4	4	4	4	4	5	4	6
Fire	4	4	4	4	4	4	4	7
Police	12	12	12	12	11	11	11	12
Public Works	8	8	8	7	7	8	8	8
Aquatics	0	0	0	0	0	0	0	0
Total Full-time Permanent Positions	28	28	28	27	26	28	27	33

Full Detail All Positions				2007	2008	2009	2010	2011	2012	2013	2014
Department	Position Title	Classification	Type								
Administration	City Administrator	Unclassified	Full-time	1	1	1	1	1	1	1	1
Administration	Assistant City Administrator	Exempt	Full-time	0	0	0	1	1	1	1	1
Administration	City Clerk	Non-exempt	Full-time	1	1	1	0	0	0	0	0
Administration	Deputy City Clerk	Non-exempt	Full-time	0	0	0	0	0	1	0	0
Administration	Utility Billing Clerk	Non-exempt	Full-time	2	2	2	2	2	2	2	2
Administration	Administrative Assistant	Non-exempt	Full-time	0	0	0	0	0	0	0	1
Administration	Court Clerk	Non-exempt	Part-time	1	1	1	1	1	0	0	0
Administration	Codes Inspector	Non-exempt	Full-time	0	0	0	0	0	0	0	1
Administration	City Attorney	Contract		1	1	1	1	1	1	1	1
Administration	City Prosecutor	Contract		1	1	1	1	1	1	1	1
Administration	Municipal Court Judge	Contract		1	1	1	1	1	1	1	1
Administration	Animal Control Officer	Contract		1	1	1	1	1	1	1	1
Administration	Custodian	Contract		1	1	1	1	1	1	1	1
Administration Total				10	10	10	10	10	10	9	11
Fire	Fire Chief	Non-exempt	Full-time	1	1	1	1	1	1	1	1
Fire	Deputy Chief	Non-exempt	Full-time	1	1	1	1	1	1	1	1
Fire	Firefighter	Non-exempt	Full-Time	2	2	2	2	2	2	2	5
Fire	Firefighter	Non-exempt	Part-time	15	15	15	15	15	15	15	15
Fire Total				19	19	19	19	19	19	19	22
Police	Police Chief	Exempt	Full-time	1	1	1	1	1	1	1	1
Police	Lieutenant	Non-exempt	Full-time	2	2	2	2	1	2	2	1
Police	Sergeant	Non-exempt	Full-time	2	2	2	2	2	1	1	2
Police	Investigator	Non-exempt	Full-time	0	0	0	0	0	0	0	1
Police	Officer	Non-exempt	Full-Time	6	6	6	6	6	6	6	6
Police	Officer	Non-exempt	Part-time	10	10	10	10	10	10	10	10
Police	Clerk	Non-exempt	Full-time	1	1	1	1	1	1	1	1
Police Total				22	22	22	22	21	21	21	22
Public Works	City Superintendent (PW Dir)	Non-exempt	Full-time	1	1	1	1	1	1	1	1
Public Works	Utilities Superintendent	Non-exempt	Full-time	1	1	1	1	1	1	1	1
Public Works	Foreman	Non-exempt	Full-time	1	1	1	1	1	1	1	1
Public Works	Heavy Equip Operator	Non-exempt	Full-time	1	1	1	1	1	1	1	1
Public Works	Maintenance Worker II	Non-exempt	Full-time	1	1	1	1	1	1	2	2
Public Works	Maintenance Worker I	Non-exempt	Full-time	1	1	1	0	0	1	0	0
Public Works	Water Distr/Meter Reader	Non-exempt	Full-time	2	2	2	2	2	2	2	2
Public Works	Laborer (seasonal)	Non-exempt	Full-time	2	2	2	2	2	2	2	2
Public Works Total				10	10	10	9	9	10	10	10
Aquatics	Acquatics Director	Non-exempt	Full-time	0	1	1	1	1	1	1	1
Aquatics	Office Manager	Non-exempt	Full-time	0	1	1	1	1	1	2	2
Aquatics	Lessons Instructor	Non-exempt	Part-time	0	1	1	1	1	0	0	0
Aquatics	Lifeguards	Non-exempt	Part-time	0	24	27	28	28	24	24	20
Aquatics	Concession Clerk	Non-exempt	Part-time	0	9	8	8	8	7	7	7
Aquatics Total				0	36	38	39	39	33	34	30
Grand Total				61	97	99	99	98	93	93	95



ATTACHMENT C

Position Classifications & Pay Scales

ATTACHMENT C

**City of Tonganoxie
Position Classifications**

Position	Pay Range	Minimum	Maximum	Demand	FLSA	
Administrative Assistant	3	\$ 2,152.80	\$ 2,967.66	Full Time	Non-Exempt	
Assistant City Administrator	13	\$ 4,515.33	\$ 6,224.44	Full Time	Exempt	
Assistant Pool Manager	3	\$ 2,152.80	\$ 4,629.08	Full Time	Non-Exempt	<i>Seasonal</i>
Building Inspector	7	\$ 2,894.67	\$ 3,991.87	Full Time	Non-Exempt	
City Administrator	Unclassified			Full Time	Exempt	
City Clerk	8	\$ 3,118.27	\$ 4,298.57	Full Time	Non-Exempt	
Code Enforcement Officer	7	\$ 2,894.67	\$ 3,990.33	Full Time	Non-Exempt	
Court Clerk	4	\$ 2,319.20	\$ 3,197.04	Part Time	Non-Exempt	
Deputy City Clerk	6	\$ 2,688.40	\$ 3,705.99	Full Time	Non-Exempt	
Deputy Fire Chief	10	\$ 3,615.73	\$ 4,984.33	Full Time	Non-Exempt	
Equipment Operator	4	\$ 2,319.20	\$ 3,197.04	Full Time	Non-Exempt	
Fire Captain	8	\$ 3,118.27	\$ 4,298.57	Full Time	Non-Exempt	
Fire Chief	12	\$ 4,192.93	\$ 5,780.00	Full Time	Non-Exempt	
Fire Lieutenant	7	\$ 2,894.67	\$ 3,990.33	Full Time	Non-Exempt	
Firefighter	4	\$ 2,319.20	\$ 3,197.04	Full Time	Non-Exempt	
Heavy Equipment Operator	5	\$ 2,496.00	\$ 3,440.76	Full Time	Non-Exempt	
Laborer	1	\$ 1,856.40	\$ 2,559.07	Full Time	Non-Exempt	<i>Seasonal</i>
Lead Operator	6	\$ 2,688.40	\$ 3,705.99	Full Time	Non-Exempt	
Maintenance Worker I	4	\$ 2,319.20	\$ 3,197.04	Full Time	Non-Exempt	
Maintenance Worker II	5	\$ 2,496.00	\$ 3,440.76	Full Time	Non-Exempt	
Meter Reader	4	\$ 2,319.20	\$ 3,197.04	Full Time	Non-Exempt	
Police Chief	14	\$ 4,863.73	\$ 6,704.71	Full Time	Exempt	
Police Clerk	3	\$ 2,152.80	\$ 2,967.66	Full Time	Non-Exempt	
Police Investigator	10	\$ 3,615.73	\$ 4,984.33	Full Time	Non-Exempt	
Police Lieutenant	11	\$ 3,893.07	\$ 5,366.64	Full Time	Non-Exempt	
Police Officer	7	\$ 2,894.67	\$ 3,990.33	Full Time	Non-Exempt	
Police Sergeant	10	\$ 3,615.73	\$ 4,984.33	Full Time	Non-Exempt	
Pool Manager	8	\$ 3,118.27	\$ 4,298.57	Full Time	Exempt	<i>Seasonal</i>
Public Works Director (Superintendent)	14	\$ 4,863.73	\$ 6,704.71	Full Time	Non-Exempt	
Public Works Foreman	8	\$ 3,118.27	\$ 4,298.57	Full Time	Non-Exempt	
Utilities Superintendent	10	\$ 3,615.73	\$ 4,984.33	Full Time	Non-Exempt	
Utilities Billing Clerk	3	\$ 2,152.80	\$ 2,967.66	Full Time	Non-Exempt	



ATTACHMENT D

Debt Pro-Forma Schedules

— Full Payment

— Principal Only

Debt Pro-Forma Schedule - Principle and Interest

Attachment D

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Bond Debt										
02 Water Bond	\$ 136,735	\$ 136,575	\$ 141,075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06 S. Water Tower	45,310	48,690	46,845	-	-	-	-	-	-	-
00 Downtown	14,813	14,263	13,713	13,163	12,588	12,013	11,438	15,863	-	-
04 Street Impr.	146,020	-	-	-	-	-	-	-	-	-
07 PW Facility	146,210	167,948	188,750	188,570	188,205	222,580	230,360	237,468	233,888	-
09 Street Impr.	98,763	107,363	105,563	103,643	106,603	104,263	106,825	104,095	106,260	103,110
10 Street Impr.	68,995	113,095	111,140	109,185	257,230	265,533	263,033	-	-	-
13A Industrial Park	83,669	128,830	132,255	135,568	133,768	131,967	134,968	127,417	130,017	132,468
13B Tax-Exempt	388,678	393,478	478,078	495,878	488,178	490,478	487,578	634,578	628,478	622,278
07 Water Park	403,363	425,943	447,168	477,020	-	-	-	-	-	-
	\$ 1,532,556	\$ 1,536,185	\$ 1,664,587	\$ 1,523,027	\$ 1,186,572	\$ 1,226,834	\$ 1,234,202	\$ 1,119,421	\$ 1,098,643	\$ 857,856
Inter-Local Debt										
Fire Radios	\$ 15,148	\$ 15,148	\$ 15,148	\$ 15,148	-	-	-	-	-	-
WWD #6	17,068	-	-	-	-	-	-	-	-	-
County Rd. 1	100,000	100,000	100,000	100,000	100,000	600,000	-	-	-	-
	\$ 132,216	\$ 115,148	\$ 115,148	\$ 115,148	\$ 100,000	\$ 600,000				
Lease-Purchase Debt										
Ball Field Purchase	\$ 82,139	\$ 82,139	\$ 82,139	\$ 82,139	\$ 82,139	\$ 82,139	37,080	-	-	-
Fire Apparatus	48,205	48,205	48,205	24,089	-	-	-	-	-	-
2011 Ford F250	5,808	5,808	5,808	5,865	-	-	-	-	-	-
	\$ 136,152	\$ 136,152	\$ 136,152	\$ 112,093	\$ 82,139	\$ 82,139	\$ 37,080			
Grand Total	\$ 1,800,924	\$ 1,787,485	\$ 1,915,887	\$ 1,750,267	\$ 1,368,711	\$ 1,908,973	\$ 1,271,282	\$ 1,119,421	\$ 1,098,643	\$ 857,856
Yearly Variance		\$ (13,439)	\$ 128,402	\$ (165,620)	\$ (381,556)	\$ 540,262	\$ (637,691)	\$ (151,861)	\$ (20,778)	\$ (240,787)

Debt Pro-Forma Schedule - Principle and Interest

Attachment D

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Bond Debt										
02 Water Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06 S. Water Tower	-	-	-	-	-	-	-	-	-	-
00 Downtown	-	-	-	-	-	-	-	-	-	-
04 Street Impr.	-	-	-	-	-	-	-	-	-	-
07 PW Facility	-	-	-	-	-	-	-	-	-	-
09 Street Impr.	104,885	106,365	107,540	103,400	104,215	104,750	-	-	-	-
10 Street Impr.	-	-	-	-	-	-	-	-	-	-
13A Industrial Park	129,768	127,067	129,008	130,778	127,178	128,378	129,178	124,668	-	-
13B Tax-Exempt	630,978	634,278	177,278	178,635	174,875	175,875	131,750	128,375	125,048	\$ 125,160
07 Water Park	-	-	-	-	-	-	-	-	-	-
	\$ 865,631	\$ 867,710	\$ 413,826	\$ 412,813	\$ 406,268	\$ 409,003	\$ 260,928	\$ 253,043	\$ 125,048	\$ 125,160

Inter-Local Debt

Fire Radios
 WWD #6
 County Rd. 1

Lease-Purchase Debt

Ball Field Purchase
 Fire Apparatus
 2011 Ford F250

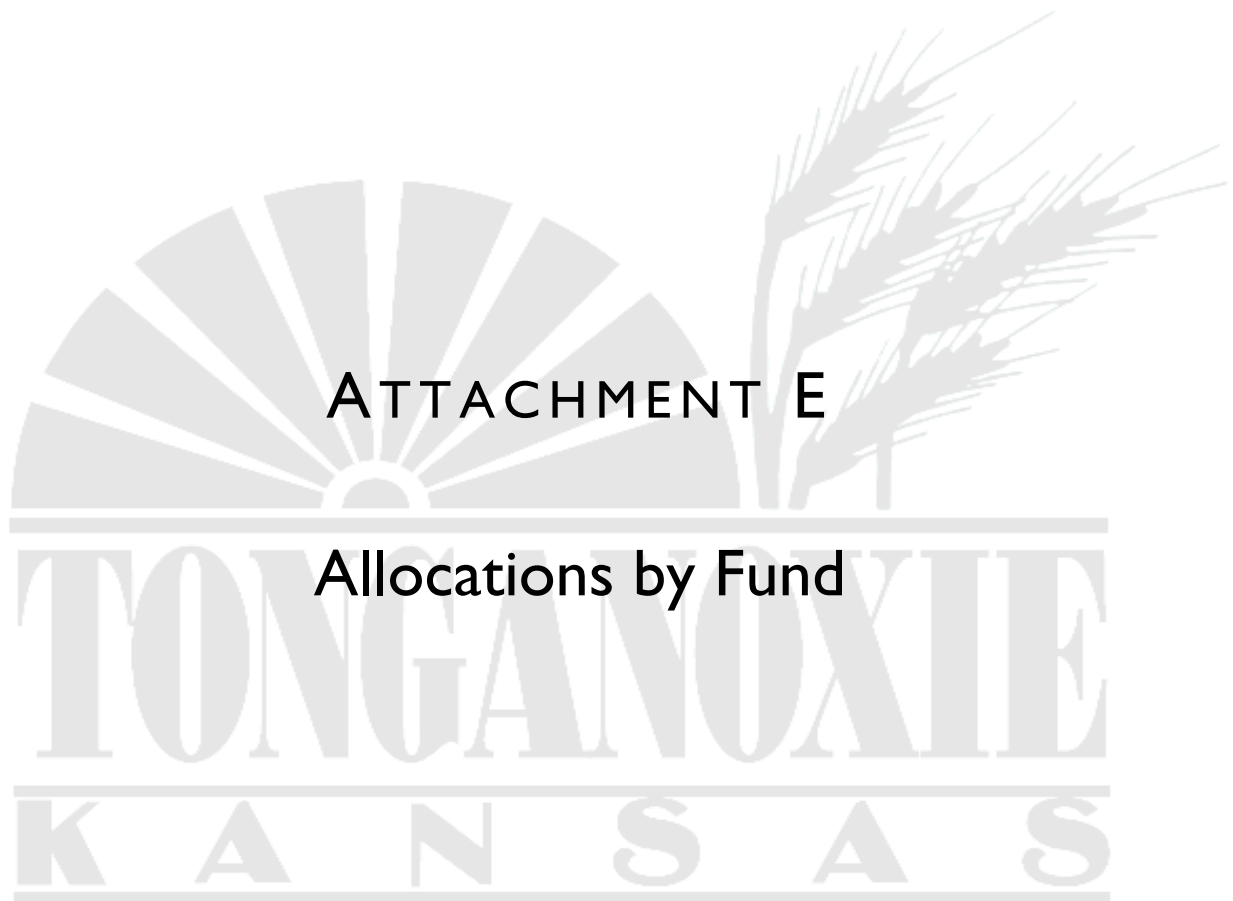
Grand Total	\$ 865,631	\$ 867,710	\$ 413,826	\$ 412,813	\$ 406,268	\$ 409,003	\$ 260,928	\$ 253,043	\$ 125,048	\$ 125,160
Yearly Variance	\$ 7,775	\$ 2,079	\$ (453,884)	\$ (1,013)	\$ (6,545)	\$ 2,735	\$ (148,075)	\$ (7,885)	\$ (127,995)	\$ 112

Debt Pro-Forma Schedule - Principal Only

	2014	2015	2016	2017	2018	2019	2020	2021	2022
Bond Debt Service									
02 Water Bond	\$ 120,000	\$ 125,000	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06 S. Water Tower	40,000	45,000	45,000	-	-	-	-	-	-
00 Downtown	10,000	10,000	10,000	10,000	10,000	10,000	10,000	15,000	-
04 Street Impr.	140,000	-	-	-	-	-	-	-	-
07A PW Facility	90,000	115,000	140,000	145,000	150,000	190,000	205,000	220,000	225,000
09 Street Impr.	50,000	60,000	60,000	60,000	65,000	65,000	70,000	70,000	75,000
10 Street Impr.	40,000	85,000	85,000	85,000	235,000	250,000	255,000	-	-
13A Industrial Park	-	70,000	75,000	80,000	80,000	80,000	85,000	80,000	85,000
13B Tax-Exempt	260,000	270,000	360,000	385,000	385,000	395,000	400,000	555,000	560,000
07B Water Park	345,000	380,000	415,000	460,000	-	-	-	-	-
	\$ 1,095,000	\$ 1,160,000	\$ 1,325,000	\$ 1,225,000	\$ 925,000	\$ 990,000	\$ 1,025,000	\$ 940,000	\$ 945,000
Lease-Purchase Debt Service									
Ball Field Purchase	\$ 64,153	\$ 66,762	\$ 69,443	\$ 72,299	\$ 75,239	\$ 78,297	36,343		
Fire Apparatus	41,067	43,145	45,319	23,503	-	-	-		
2011 Ford F250	5,047	5,239	5,437	5,703	-	-	-		
	\$ 110,267	\$ 115,146	\$ 120,199	\$ 101,505	\$ 75,239	\$ 78,297	\$ 36,343		
Grand Total	\$ 1,337,483	\$ 1,390,294	\$ 1,560,347	\$ 1,441,653	\$ 1,100,239	\$ 1,568,297	\$ 1,161,343	\$ 940,000	\$ 945,000

Debt Pro-Forma Schedule - Principal Only

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Bond Debt Service											
02 Water Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06 S. Water Tower	-	-	-	-	-	-	-	-	-	-	-
00 Downtown	-	-	-	-	-	-	-	-	-	-	-
04 Street Impr.	-	-	-	-	-	-	-	-	-	-	-
07A PW Facility	-	-	-	-	-	-	-	-	-	-	-
09 Street Impr.	75,000	80,000	85,000	90,000	90,000	95,000	100,000	-	-	-	-
10 Street Impr.	-	-	-	-	-	-	-	-	-	-	-
13A Industrial Park	90,000	90,000	90,000	95,000	100,000	100,000	105,000	110,000	110,000	115,000	120,000
13B Tax-Exempt	565,000	585,000	600,000	155,000	160,000	160,000	165,000	125,000	125,000	-	-
07B Water Park	-	-	-	-	-	-	-	-	-	-	-
	\$ 730,000	\$ 755,000	\$ 775,000	\$ 340,000	\$ 350,000	\$ 355,000	\$ 370,000	\$ 235,000	\$ 235,000	\$ 115,000	\$ 120,000
Lease-Purchase Debt											
Ball Field Purchase											
Fire Apparatus											
2011 Ford F250											
Grand Total	\$ 730,000	\$ 755,000	\$ 775,000	\$ 340,000	\$ 350,000	\$ 355,000	\$ 370,000	\$ 235,000	\$ 235,000	\$ 115,000	



ATTACHMENT E

Allocations by Fund



City of Tonganoxie
2014 Adopted Budget
 Attachment E - Fund Schedules

Capital Projects Fund	2012 Actual	2013 Projection	2014 Adopted
Beginning Fund Balance	\$ 456,494	\$ 376,279	\$ 145,570
Revenues			
Taxes	\$ 342,748	\$ 350,000	\$ 350,000
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	\$ 342,748	\$ 350,000	\$ 350,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 799,242	\$ 726,279	\$ 495,570
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	6,588	-	-
Supplies	-	13,291	-
Equipment	-	-	-
Subtotal Operating	\$ 6,588	\$ 13,291	\$ -
Pass-Through	-	-	-
Debt Service	333,777	267,418	300,000
Capital Improvements	82,598	300,000	5,000
Total Expenditures	\$ 422,963	\$ 580,709	\$ 305,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 422,963	\$ 580,709	\$ 305,000
Ending Fund Balance	\$ 376,279	\$ 145,570	\$ 190,570



City of Tonganoxie
2014 Adopted Budget
 Attachment E - Fund Schedules

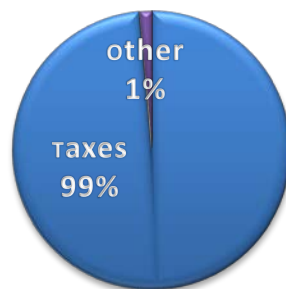
Capital Reserve Fund	2012 Actual	2013 Projection	2014 Adopted
Beginning Fund Balance	\$ 23,533	\$ 23,533	\$ 2,533
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	\$ -	\$ -	\$ -
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 23,533	\$ 23,533	\$ 2,533
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	1,000	2,533
Supplies	-	-	-
Equipment	-	20,000	-
Subtotal Operating	\$ -	\$ 21,000	\$ 2,533
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ -	\$ 21,000	\$ 2,533
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ -	\$ 21,000	\$ 2,533
Ending Fund Balance	\$ 23,533	\$ 2,533	\$ -



City of Tonganoxie
2014 Adopted Budget
 Attachment E - Fund Schedules

Debt, Bond, and Interest Fund	2012 Actual	2013 Projection	2014 Adopted
Beginning Fund Balance	\$ 39,157	\$ 32,180	\$ 108,741
Revenues			
Taxes	\$ 351,144	\$ 385,984	\$ 355,701
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	4,400	5,000
Total Revenues	\$ 351,144	\$ 390,384	\$ 360,701
Transfers from Other Funds	\$ -	\$ 356,770	\$ 388,000
Total Resources	\$ 390,301	\$ 779,334	\$ 857,442
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	\$ -	\$ -	\$ -
Pass-Through	-	-	-
Debt Service	358,121	659,574	743,700
Capital Improvements	-	-	-
Total Expenditures	\$ 358,121	\$ 659,574	\$ 743,700
Transfers to Other Funds	\$ -	\$ 11,019	\$ -
Total Obligations	\$ 358,121	\$ 670,593	\$ 743,700
Ending Fund Balance	\$ 32,180	\$ 108,741	\$ 113,742

2014 Revenue Divisions



2014 Expenditure Divisions





City of Tonganoxie
2014 Adopted Budget
 Attachment E - Fund Schedules

Employee Benefits Fund	2012 Actual	2013 Projection	2014 Adopted
Beginning Fund Balance	\$ 325,906	\$ 347,058	\$ -
Revenues			
Taxes	\$ 348,584	\$ 351,971	\$ -
Service Charges			
Fees, Licenses, Permits			
Other	29,427	40,000	-
Total Revenues	\$ 378,011	\$ 391,971	\$ -
Transfers from Other Funds	\$ 145,269	\$ 138,445	\$ -
Total Resources	\$ 849,186	\$ 877,474	\$ -
Expenditures			
Operating			
Salaries and Benefits	\$ 502,128	\$ 775,783	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	\$ 502,128	\$ 775,783	\$ -
Pass-Through			
Debt Service			
Capital Improvements			
Total Expenditures	\$ 502,128	\$ 775,783	\$ -
Transfers to Other Funds	\$ -	\$ 101,691	\$ -
Total Obligations	\$ 502,128	\$ 877,474	\$ -
Ending Fund Balance	\$ 347,058	\$ -	\$ -



City of Tonganoxie
2014 Adopted Budget
 Attachment E - Fund Schedules

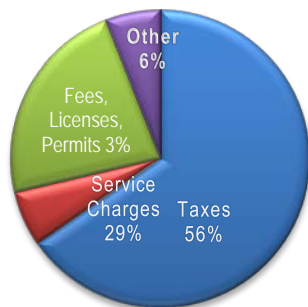
Fire Capital Reserve Fund	2012 Actual	2013 Projection	2014 Adopted
Beginning Fund Balance	\$ 325,906	\$ 234,532	\$ 169,612
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	145,080	-
Total Revenues	\$ -	\$ 145,080	\$ -
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 325,906	\$ 379,612	\$ 169,612
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	9,326	-	-
Supplies	12,273	-	-
Equipment	-	-	-
Subtotal Operating	\$ 21,599	\$ -	\$ -
Pass-Through	-	-	-
Debt Service	69,775	210,000	69,161
Capital Improvements	-	-	-
Total Expenditures	\$ 91,374	\$ 210,000	\$ 69,161
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 91,374	\$ 210,000	\$ 69,161
Ending Fund Balance	\$ 234,532	\$ 169,612	\$ 100,451



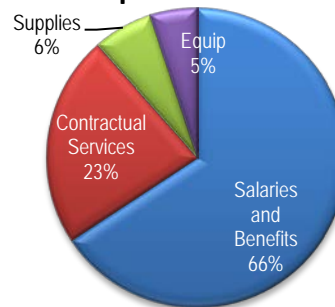
City of Tonganoxie
2014 Adopted Budget
 Attachment E - Fund Schedules

General Fund	2012 Actual	2013 Projection	2014 Adopted
Beginning Fund Balance	\$ 266,956	\$ 223,007	\$ 447,004
Revenues			
Taxes	\$ 1,047,705	\$ 988,370	\$ 1,442,820
Service Charges	124,869	131,150	131,150
Fees, Licenses, Permits	470,052	523,916	502,364
Other	64,725	85,500	130,939
Total Revenues	\$ 1,707,351	\$ 1,728,936	\$ 2,207,273
Transfers from Other Funds	\$ -	\$ 101,691	\$ 104,155
Total Resources	\$ 1,974,307	\$ 2,053,634	\$ 2,758,432
Expenditures			
Operating			
Salaries and Benefits	\$ 1,129,169	\$ 1,049,071	\$ 1,747,445
Contractual Services	372,086	409,669	606,502
Supplies	151,267	129,700	172,975
Equipment	16,639	9,915	132,509
Subtotal Operating	\$ 1,669,161	\$ 1,598,355	\$ 2,659,431
Pass-Through			
Debt Service	82,139	82,138	82,138
Capital Improvements			
Total Expenditures	\$ 1,751,300	\$ 1,680,493	\$ 2,741,569
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 1,751,300	\$ 1,680,493	\$ 2,741,569
Ending Fund Balance	\$ 223,007	\$ 373,141	\$ 16,863

2014 Revenue Divisions



2014 Expenditure Divisions





City of Tonganoxie
2014 Adopted Budget
 Attachment E - Fund Schedules

	2012	2013	2014
	Actual	Projection	Adopted
Law Enforcement Trust Fund			
Beginning Fund Balance	\$ 11,063	\$ 16,491	\$ 16,481
Revenues			
Taxes	\$ 85	\$ -	\$ -
Service Charges	-	-	-
Fees, Licenses, Permits	5,805	3,000	2,000
Other	-	-	-
Total Revenues	\$ 5,890	\$ 3,000	\$ 2,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 16,953	\$ 19,491	\$ 18,481
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	462	362	-
Supplies	-	2,648	2,000
Equipment	-	-	-
Subtotal Operating	\$ 462	\$ 3,010	\$ 2,000
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ 462	\$ 3,010	\$ 2,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 462	\$ 3,010	\$ 2,000
Ending Fund Balance	\$ 16,491	\$ 16,481	\$ 16,481



City of Tonganoxie
2014 Adopted Budget
 Attachment E - Fund Schedules

Library Fund	2012 Actual	2013 Projection	2014 Adopted
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenues			
Taxes	\$ 283,541	\$ 298,679	\$ 310,874
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	38,389
Total Revenues	\$ 283,541	\$ 298,679	\$ 349,263
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 283,541	\$ 298,679	\$ 349,263
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	\$ -	\$ -	\$ -
Pass-Through	283,541	298,679	349,263
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ 283,541	\$ 298,679	\$ 349,263
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 283,541	\$ 298,679	\$ 349,263
Ending Fund Balance	\$ -	\$ -	\$ -



City of Tonganoxie
2014 Adopted Budget
 Attachment E - Fund Schedules

Police Capital Reserve Fund	2012 Actual	2013 Projection	2014 Adopted
Beginning Fund Balance	\$ 26,562	\$ 24,143	\$ 38,027
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	-	-	-
Fees, Licenses, Permits	8,307	9,000	8,000
Other	5,166	8,560	-
Total Revenues	\$ 13,473	\$ 17,560	\$ 8,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 40,035	\$ 41,703	\$ 46,027
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	15,892	3,676	20,000
Subtotal Operating	\$ 15,892	\$ 3,676	\$ 20,000
Pass-Through			
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ 15,892	\$ 3,676	\$ 20,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 15,892	\$ 3,676	\$ 20,000
Ending Fund Balance	\$ 24,143	\$ 38,027	\$ 26,027



City of Tonganoxie
2014 Adopted Budget
 Attachment E - Fund Schedules

Sanitation Fund	2012 Actual	2013 Projection	2014 Adopted
Beginning Fund Balance	\$ 36,992	\$ 27,569	\$ 44,924
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	311,662	324,000	315,000
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	\$ 311,662	\$ 324,000	\$ 315,000
Transfers from Other Funds	\$ 100	\$ 100	\$ 100
Total Resources	\$ 348,754	\$ 351,669	\$ 360,024
Expenditures			
Operating			
Salaries and Benefits	\$ 33,882	\$ 23,100	\$ 24,369
Contractual Services	270,162	270,200	272,700
Supplies	305	-	1,000
Equipment	287	-	-
Subtotal Operating	\$ 304,636	\$ 293,300	\$ 298,069
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ 304,636	\$ 293,300	\$ 298,069
Transfers to Other Funds	\$ 16,549	\$ 13,445	\$ -
Total Obligations	\$ 321,185	\$ 306,745	\$ 298,069
Ending Fund Balance	\$ 27,569	\$ 44,924	\$ 61,955

2014 Revenue Divisions



2014 Expenditure Divisions





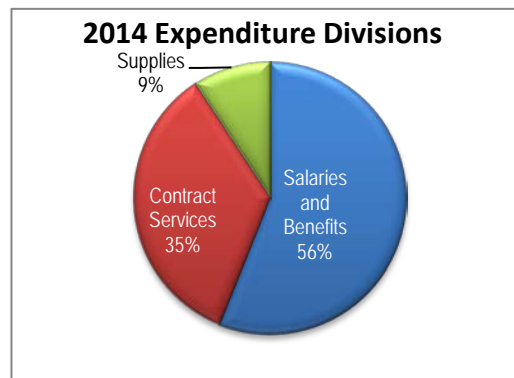
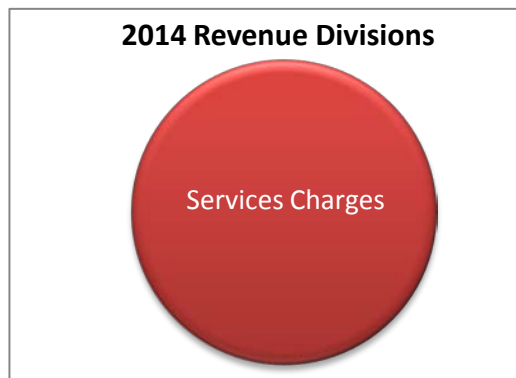
City of Tonganoxie
2014 Adopted Budget
 Attachment E - Fund Schedules

	2012 Actual	2013 Projection	2014 Adopted
Sewer Capital Reserve Fund			
Beginning Fund Balance	\$ 430,490	\$ 304,914	\$ 60,000
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	17,875	14,000	14,000
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	\$ 17,875	\$ 14,000	\$ 14,000
Transfers from Other Funds	\$ -	\$ 13,770	\$ -
Total Resources	\$ 448,365	\$ 332,684	\$ 74,000
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	\$ -	\$ -	\$ -
Pass-Through			
Debt Service			
Capital Improvements	143,451	272,684	60,000
Total Expenditures	\$ 143,451	\$ 272,684	\$ 60,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 143,451	\$ 272,684	\$ 60,000
Ending Fund Balance	\$ 304,914	\$ 60,000	\$ 14,000



City of Tonganoxie
2014 Adopted Budget
Attachment E - Fund Schedules

Sewer Operations Fund	2012 Actual	2013 Projection	2014 Adopted
Beginning Fund Balance	\$ 150,538	\$ 103,852	\$ 91,008
Revenues			
Taxes	\$ 331	\$ 449	\$ -
Service Charges	564,730	569,800	640,710
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	\$ 565,061	\$ 570,249	\$ 640,710
Transfers from Other Funds	\$ 100	\$ 100	\$ 100
Total Resources	\$ 715,699	\$ 674,201	\$ 731,818
Expenditures			
Operating			
Salaries and Benefits	\$ 115,195	\$ 132,083	\$ 150,108
Contractual Services	103,870	100,137	93,100
Supplies	23,087	17,900	24,600
Equipment	471	-	-
Subtotal Operating	\$ 242,623	\$ 250,120	\$ 267,808
Pass-Through			
Debt Service	317,054	149,180	229,320
Capital Improvements			
Total Expenditures	\$ 559,677	\$ 399,300	\$ 497,128
Transfers to Other Funds	\$ 52,170	\$ 183,893	\$ 48,179
Total Obligations	\$ 611,847	\$ 583,193	\$ 545,307
Ending Fund Balance	\$ 103,852	\$ 91,008	\$ 186,511





City of Tonganoxie
2014 Adopted Budget
 Attachment E - Fund Schedules

	2012 Actual	2013 Projection	2014 Adopted
Special Highway Fund			
Beginning Fund Balance	\$ 129,712	\$ 179,800	\$ 209,370
Revenues			
Taxes	\$ 157,466	\$ 175,570	\$ 142,830
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	\$ 157,466	\$ 175,570	\$ 142,830
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 287,178	\$ 355,370	\$ 352,200
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	-	96,000	100,000
Subtotal Operating	\$ -	\$ 96,000	\$ 100,000
Pass-Through	-	-	-
Debt Service	-	50,000	57,000
Capital Improvements	107,378	-	-
Total Expenditures	\$ 107,378	\$ 146,000	\$ 157,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 107,378	\$ 146,000	\$ 157,000
Ending Fund Balance	\$ 179,800	\$ 209,370	\$ 195,200



City of Tonganoxie
2014 Adopted Budget
 Attachment E - Fund Schedules

Special Parks Fund	2012 Actual	2013 Projection	2014 Adopted
Beginning Fund Balance	\$ 5,595	\$ 11,665	\$ 23,755
Revenues			
Taxes	\$ 5,524	\$ 5,325	\$ 5,325
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	\$ 5,524	\$ 5,325	\$ 5,325
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 11,119	\$ 16,990	\$ 29,080
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	1,615	4,900	5,300
Supplies	1,539	-	-
Equipment	-	-	-
Subtotal Operating	\$ 3,154	\$ 4,900	\$ 5,300
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	1,895	-	-
Total Expenditures	\$ 5,049	\$ 4,900	\$ 5,300
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 5,049	\$ 4,900	\$ 5,300
Ending Fund Balance	\$ 6,070	\$ 12,090	\$ 23,780



City of Tonganoxie
2014 Adopted Budget
 Attachment E - Fund Schedules

Transient Guest Tax Fund	2012 Actual	2013 Projection	2014 Adopted
Beginning Fund Balance	\$ 3,414	\$ 4,775	\$ 2,525
Revenues			
Taxes	\$ 1,361	\$ 750	\$ 1,000
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	\$ 1,361	\$ 750	\$ 1,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 4,775	\$ 5,525	\$ 3,525
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	3,000	3,525
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	\$ -	\$ 3,000	\$ 3,525
Pass-Through			
Debt Service			
Capital Improvements			
Total Expenditures	\$ -	\$ 3,000	\$ 3,525
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ -	\$ 3,000	\$ 3,525
Ending Fund Balance	\$ 4,775	\$ 2,525	\$ -



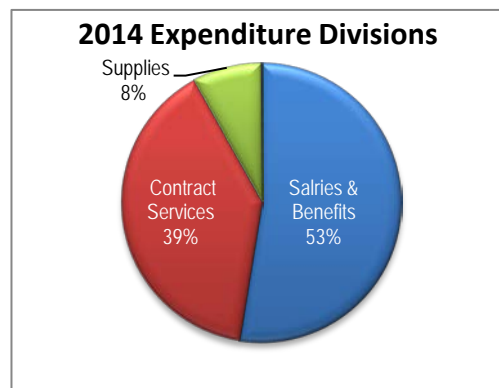
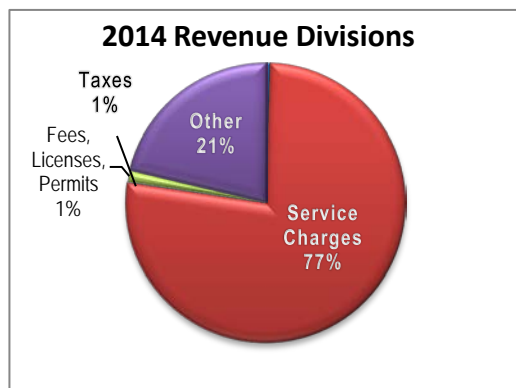
City of Tonganoxie
2014 Adopted Budget
 Attachment E - Fund Schedules

Water Capital Reserve Fund	2012 Actual	2013 Projection	2014 Adopted
Beginning Fund Balance	\$ 156,152	\$ 174,777	\$ 125,377
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	19,000	3,000	-
Fees, Licenses, Permits	12,875	-	-
Other	-	-	-
Total Revenues	\$ 31,875	\$ 3,000	\$ -
Transfers from Other Funds	\$ -	\$ 457,600	\$ -
Total Resources	\$ 188,027	\$ 635,377	\$ 125,377
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	\$ -	\$ -	\$ -
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	13,250	510,000	50,000
Total Expenditures	\$ 13,250	\$ 510,000	\$ 50,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 13,250	\$ 510,000	\$ 50,000
Ending Fund Balance	\$ 174,777	\$ 125,377	\$ 75,377



City of Tonganoxie
2014 Adopted Budget
 Attachment E - Fund Schedules

Water Operations Fund	2012 Actual	2013 Projection	2014 Adopted
Beginning Fund Balance	\$ 643,620	\$ 643,620	\$ 643,620
Revenues			
Taxes	\$ 6,655	\$ 8,000	\$ 5,500
Service Charges	779,343	718,850	838,875
Fees, Licenses, Permits	-	17,250	15,000
Other	228,771	282,000	232,000
Total Revenues	\$ 1,014,769	\$ 1,026,100	\$ 1,091,375
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 1,658,389	\$ 1,669,720	\$ 1,734,995
Expenditures			
Operating			
Salaries and Benefits	\$ 266,265	\$ 221,204	\$ 312,411
Contractual Services	277,339	244,476	234,555
Supplies	52,023	43,600	47,000
Equipment	1,553	903	500
Subtotal Operating	\$ 597,180	\$ 510,183	\$ 594,466
Pass-Through			
Debt Service	344,595	265,142	319,603
Capital Improvements			
Total Expenditures	\$ 941,775	\$ 775,325	\$ 914,069
Transfers to Other Funds	\$ 76,550	\$ 606,892	\$ 55,976
Total Obligations	\$ 1,018,325	\$ 1,382,217	\$ 970,045
Ending Fund Balance	\$ 640,064	\$ 287,503	\$ 764,950





City of Tonganoxie
2014 Adopted Budget
 Attachment E - Fund Schedules

Water Park Sales Tax Fund	2012 Actual	2013 Projection	2014 Adopted
Beginning Fund Balance	\$ 46,878	\$ 32,760	\$ 32,760
Revenues			
Taxes	\$ 273,345	\$ 356,770	\$ 356,000
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	\$ 273,345	\$ 356,770	\$ 356,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 320,223	\$ 389,530	\$ 388,760
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	-	-	-
Pass-Through	-	-	-
Debt Service	287,463	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ 287,463	\$ -	\$ -
Transfers to Other Funds	\$ -	\$ 356,770	\$ 388,000
Total Obligations	\$ 287,463	\$ 356,770	\$ 388,000
Ending Fund Balance	\$ 32,760	\$ 32,760	\$ 760