



Annual Budget FY 2015



CITY OF TONGANOXIE, KANSAS

ADOPTED BUDGET

FISCAL YEAR 2015

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 2015

TABLE OF CONTENTS

	Page
Organizational Chart	i
2015 Budget At-A-Glance	ii
Executive Summary	I
Citywide Budget Summary	10
Citywide Revenue Summary	11
Citywide Expenditure Summary	12
Departmental Budgets	
› Mayor & Council	14
› Administration	15
› Fire Department	17
› Police Department	18
› Public Works	19
› Water Park	20
› Library	21
› Debt	22
› Capital	24
Attachments	
A: Glossary	28
B: Personnel by Department	34
C: Salary Ranges	36
D: Debt Pro-Forma	38
E: Fund Schedules	44

Department Directors

Jamie Shockley, Assistant City Administrator

Kent Heskett, Public Works Director

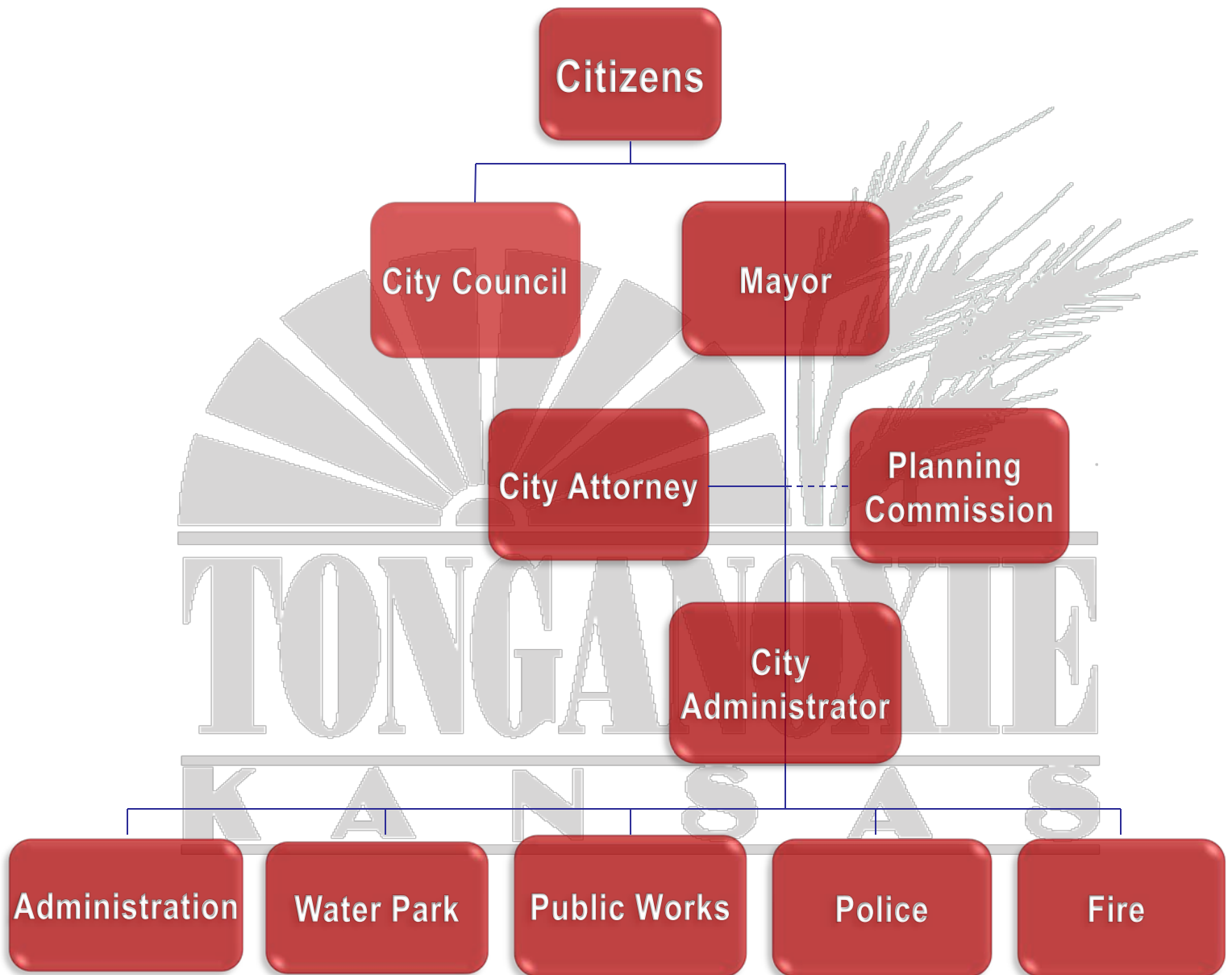
Jeffery J. Brandau, Police Chief

Jack Holcom, Fire Chief

Darren Shupe, Water Park Director

City of Tonganoxie

FY 2015 Organizational Chart



City of Tonganoxie

FY 2015 Dollars at a Glance

City Total Budget \$ 6,781,318

Ad Valorem Tax Levy Rates In Mills

City	44.175
County	36.544
USD 464	63.929
State	1.500
Total Levy Rate	146.148

City Levy Produces \$ 1,549,119

City Levy Portion of Budget 22.8%

Total Valuation \$ 35,067,784

Total Tax on \$100,000 home \$ 1,680.70

City Tax on \$100,000 home \$ 508.01

City Tax per month on \$100,000 home \$ 42.33



City of Tonganoxie

Office of the City Administrator

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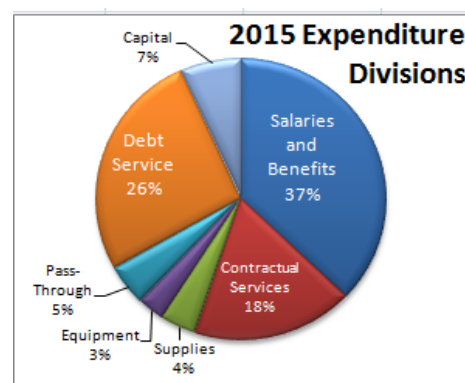
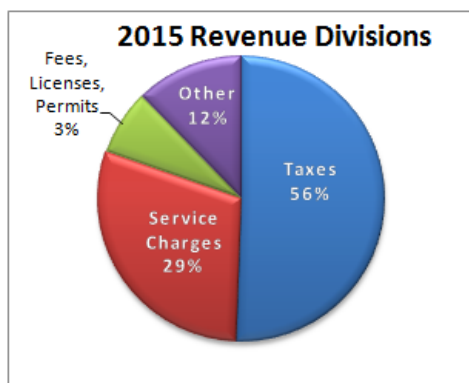
DATE: August 25, 2014

To: Honorable Mayor Jason K. Ward and Members of the City Council

SUBJECT: Fiscal Year 2015 Adopted Budget

I am pleased to provide to the City Council and submit for public record the Adopted Budget for Fiscal Year 2015 that anticipates total expenditures of \$6,780,318, which is a planned increase of \$561,534 or 9.0% from the Fiscal Year 2014 Adopted Budget and \$195,309 or 3.0% more than actual expenditures at the close of Fiscal Year 2013. Moreover, the FY 2015 Budget is structurally balanced, which means that general municipal revenues pay for expenditures without dependence on one-time resources.

Prominent changes from the FY 2014 Budget include planned increases for capital expenditures in the Special Highway Fund, insurance, workers compensation, and equipment replacement while maintaining operational efficiencies in contractual services and supplies. Planned general obligation debt payments collectively remain flat from Fiscal Year 2014 and continue to be paid by the three-quarter percent city sales tax, the one-percent County Sales Tax, the Special Highway Fund, and property taxes.



When adjusted without capital expenditures and debt service, general municipal operating expenditures are planned to increase by \$327,179 or 8.4%. Since the preparation of the FY 2013 Budget, the City Council has committed to its financial plan for an improved credit rating, which primarily targets improvements to cash reserves, and this FY 2015 Budget continues that commitment. The only change to the number of personnel positions is funding the building inspector/code enforcement officer position as full-time, rather than part-time in FY 2015, and pay grades for two existing police positions are planned for adjustment and the Codes Inspector position is now funded for full-time service. Council Members agreed to the purchase of one police patrol vehicle and three pick-up trucks for Public Works. These intended operational increases will be funded by an increase in the franchise fee with The World Company (cable service), an additional 2.9 mills in the tax levy, an increase of \$2.00 to the base water rate, and \$2.00 to the base sewer rate. The increases also plan to pay for eligible employee merit raises.

In FY 2015, the General Fund plans to preserve \$198,975 in cash in order to build its fund balance and reinforce a strong credit rating.

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, whose responsibilities are exempt from the provisions of the Fair Labor Standards Act. In consultation with the mayor, the city administrator provides professional 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, manages finance, human resources, and utility billing, responds to 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 revenues and expenditures 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.

BURDEN ON THE TAX PAYER

With the adoption of the FY 2015 Budget, the municipal tax levy will change from 41.275 mills to 44.175 mills, a difference of 2.9 mills. Table 1 below illustrates a comparative impact on residential property tax payers. Commercial properties are taxed at twice the rate of residential properties.

Table 1 – 2.9 Mills Increase		
Property Value	Monthly Cost	Annual Cost
\$200,000	\$5.56	\$66.70
\$150,000	\$4.17	\$50.03
\$100,000	\$2.78	\$33.35

Table 2 on the following page illustrates the ad valorem tax rate in mills over eleven years. Since 2005, the tax rate has increased by 10.470 mills. Changes occurred in later years during the downturn in the regional economy in order to provide consistent levels of basic municipal services.



With planned increases for water and sewer utilities, the net change to what utility customers may pay can be estimated compared to Table 3 below.

Table 3 – Water and Sewer Charges		
Usage	2014 Charge	2015 Charge
Minimum User	\$22.91 per month	\$27.60 per month
4,000 Gallons User	\$51.17 per month	\$56.73 per month

Even with these increases, basic living costs in Tonganoxie remain regionally competitive, which supports the commitment of the City Council to maintain an affordable cost of living and preserve Tonganoxie's attractiveness to home buyers and new business investors.

ECONOMICS

The total city valuation will increase only slightly in Fiscal Year 2015 and nearly track with inflation. The regional average consumer price index, from January 2013 to January 2014, increased by 0.2 percent as reported by the Federal Department of Labor, Bureau of Labor Statistics, and is the smallest gain since semi-annual reporting began in 1984. Food prices rose 2.3 percent, which was the most of any category. Energy prices rose 0.9 percent. Shelter costs advanced 0.9 percent. Prices for recreation and other goods and services rose 0.7 and 0.4 percent, respectively, over the year. In contrast, the index for education and communication declined 2.3 percent, medical care costs decreased 1.2 percent, and prices for apparel were down 1.4 percent from the first half of 2013 to the first half of 2014.

With the city sales tax revenues also projected to remain flat, both the sales tax and ad valorem tax levy have struggled to bare the demands of some increasing costs. As examples, key fixed costs are health insurance premiums, workers compensation, retirement contributions, software licensing, and construction supplies.

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. We are seeing beginning signs that new activity in 2015 may promise a broader tax base and financial improvement for FY 2016.

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 2015 Budget is the result of that discussion in Tonganoxie.

For Fiscal Year 2015, the City Council agreed to enhance the budget in recognition of the need to plan for large equipment replacement. This general appropriation serves as a planning step toward a full vehicle replacement program.

To offset the rising costs of some fixed expenses, the City Council planned for more efficiency in Administration by not funding \$30,000 for the New Home Rebate Incentive and by eliminating the contingent appropriation of \$60,000.

As always, staff will remain closely attentive to financial progress through the year and adapt spending to provide the best-value service with the available resources. Management continually works with the goals of providing services that effectively respond to public values and efficiently managing resources to maximize each tax dollar.

DEBT

During the rapid expansion years from 2000 through 2009, the City Council carefully considered the pending need to prepare the community to welcome new development and enhance the quality of life. Capacity and redundancy were limited in water supply and wastewater treatment services. Bond issuances for both services provided the opportunity to double the capacity. Other bond issuances added a new downtown streetscape, a public works facility, and the Tonganoxie Water Park. Because of these significant improvements and others, the community is prepared to attract and serve new businesses and residents.

Planned debt service payments in Fiscal Year 2015 comprise 26.3% of all expenditures. The FY 2015 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 has eliminated all loan payments made by the City.

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, the 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 ten percent of the shared repayment of the construction costs of County Road 1, which is located north of the turnpike exit at Interstate Highway 70 and connects 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 2015 Budget does not contemplate preparation for that payment.

Further detail of individual debt service 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 2015 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 development projects in recent years, very little construction excise tax has been collected. Thus, funding for annual street repairs has been mostly limited to only what the motor fuel tax can support. In 2014, the Special Highway Fund received just over \$173,000 in revenues, yet cumulative savings since 2011 allow the City Council to devote \$300,000 for complete milling and asphalt overlay in 2015.

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 2014, fund balance paid for the construction of a new addition to the fire station. Final expenditures for interior finishes are planned for FY 2015.

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 City Council committed \$91,200 for facilities and equipment in FY 2015, \$35,000 of which plans to replace one police patrol vehicle. The remaining \$56,200 is reserved for later prioritization.

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.

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 2015, this fund is prepared to complete the sewer connections at the industrial park. In order to preserve sufficient funds for sewer connections, 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 2015 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	7,423
League of Kansas Municipalities	2,687
Retail Commercial Development Committee	10,000
Tonganoxie Days Festival	2,500
	<hr/>
	\$ 27,610

WAYS TO SAVE

Managers continually monitor and adjust schedules in order to minimize overtime costs. Fiscal Year 2014 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 and professional services 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. In addition, electronic controls would offer even to a smart phone the diagnostic information and the ability to make adjustments without traveling to the plant.

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 2015 Budget adds 10% to current appropriation as a buffer for the unknown.

While the FY 2015 Budget devotes \$35,000 for the purchase of one police patrol vehicle and \$85,000 for Public Works three pick-ups, it has no vehicle replacement plan. A typical replacement 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.

The City of Tonganoxie does not participate in a high-risk pension plan for police and fire personnel, while most neighboring jurisdictions do. The unique plan is designed in recognition of the physically demanding nature of public safety and the need to recruit and retain youthful personnel. Public safety personnel of the City of Tonganoxie participate in the Kansas Public Employee Retirement System (KPERs) along with all other full-time employees.

The FY 2015 puts the City of Tonganoxie in a position to help future budgets plan for the long-term for operations, capital, and debt retirement. Planned reserves have strengthened the City's capacity to qualify for financing, leverage grant opportunities, and reserve a contingency for emergencies.

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 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 following budget pages report anticipated revenues and expenditures net of inter-fund transfers. For gross reporting that includes inter-fund transfers, refer to Attachment E.

The Fiscal Year 2015 Adopted Budget is prepared to provide financial stability, enhance the delivery of services, satisfy planned 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.

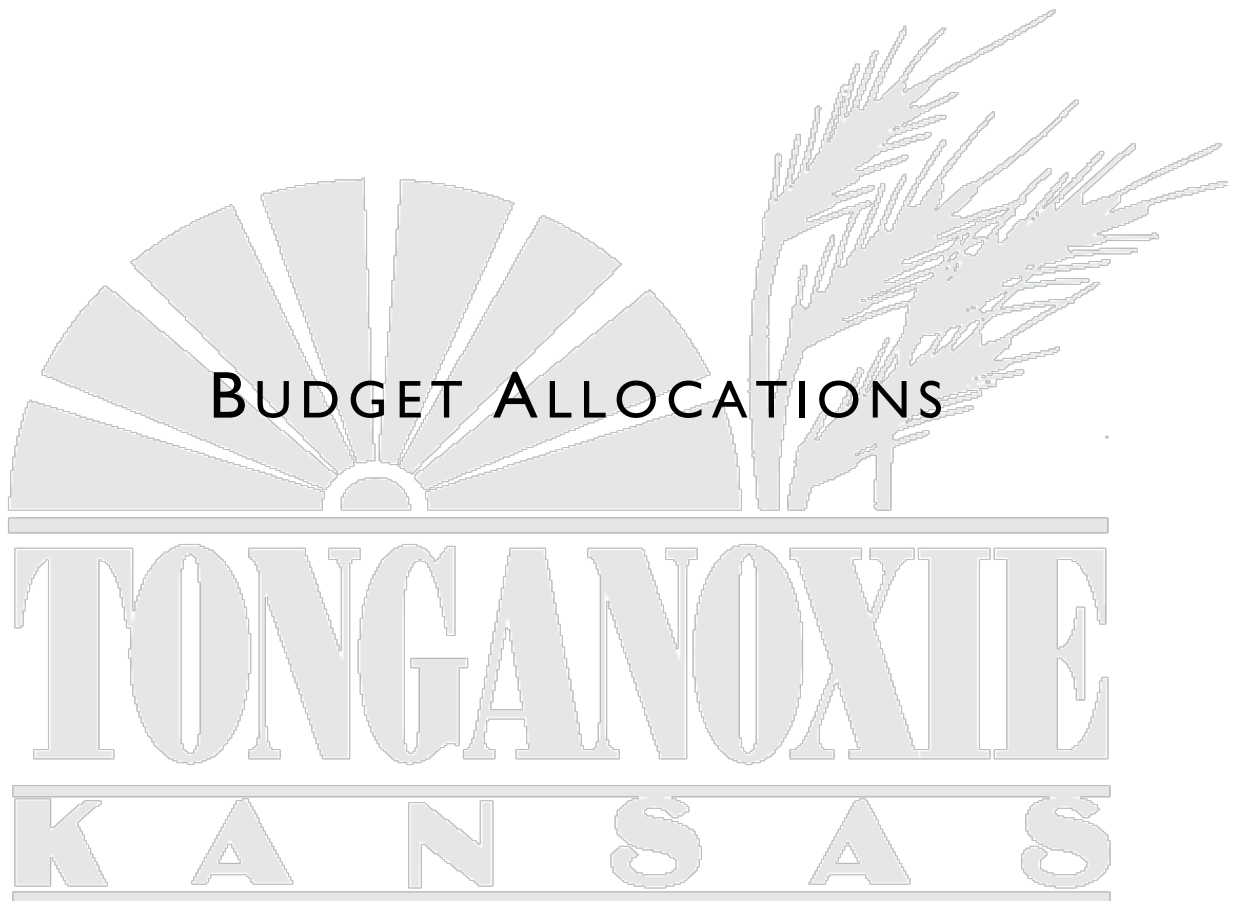
It is a pleasure to serve the community and municipal government of Tonganoxie.

Respectfully submitted,



Nathan D. McCommon
City Administrator

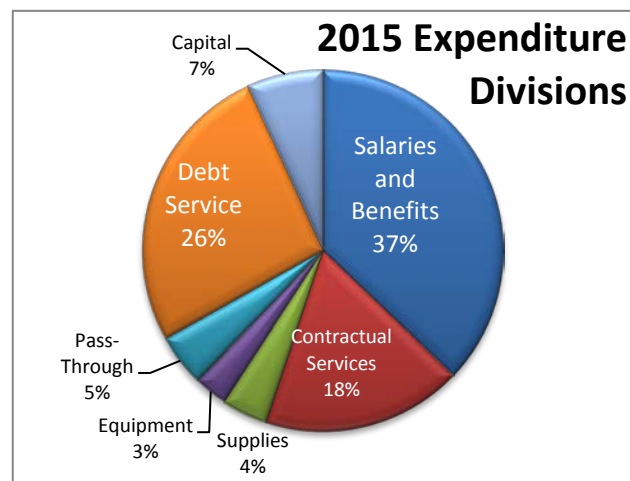
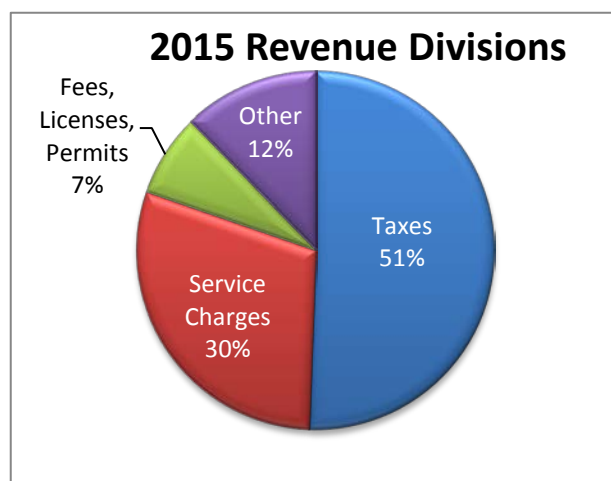
cc: Jamie Shockley, Assistant City Administrator
 Kent Heskett, Public Works Director
 Jeffery Brandau, Police Chief
 Jack Holcom, Fire Chief
 Darren Shupe, Water Park Director





City of Tonganoxie 2015 Adopted Budget Overview

	2013 Actual	2014 Adopted	2015 Adopted
Revenue Overview			
Taxes	\$ 2,958,786	\$ 2,983,236	\$ 3,249,355
Service Charges	1,604,480	1,808,585	1,910,650
Fees, Licenses, Permits	387,445	399,050	476,200
Other	1,204,986	740,292	787,104
Total Revenues	\$ 6,155,697	\$ 5,931,163	\$ 6,423,309
Expenditure Overview			
Operating			
Salaries and Benefits	\$ 1,969,869	\$ 2,272,722	\$ 2,517,013
Contractual Services	1,202,923	1,218,281	1,218,778
Supplies	210,585	247,975	278,175
Equipment	71,968	153,009	205,200
Subtotal Operating	\$ 3,455,345	\$ 3,891,987	\$ 4,219,166
Pass-Through	313,802	310,874	313,669
Debt Service	1,713,381	1,800,923	1,787,483
Capital Improvements	1,102,481	215,000	460,000
Total Expenditures	\$ 6,585,009	\$ 6,218,784	\$ 6,780,318
Net Revenues	\$ (429,312)	\$ (287,621)	\$ (357,009)





City of Tonganoxie

2015 Adopted Budget

Revenues by Category

	2013 Actual	2014 Adopted	2015 Adopted
Revenues by Category			
Property Taxes	\$ 1,623,725	\$ 1,796,085	\$ 1,828,625
Sales Taxes	1,141,217	1,006,151	1,171,730
Local Use Tax	185,437	171,000	233,000
Excise Taxes	7,992	9,000	15,000
Transient Guest Tax	415	1,000	1,000
Subtotal Taxes	\$ 2,958,786	\$ 2,983,236	\$ 3,249,355
Water Supply Charges	\$ 715,886	\$ 838,875	\$ 869,050
Wastewater Treatment Charges	569,270	654,710	726,600
Refuse Collection Charges	319,324	315,000	315,000
Subtotal Charges	\$ 1,604,480	\$ 1,808,585	\$ 1,910,650
Fees	\$ 369,145	\$ 374,150	\$ 433,800
Licenses	2,481	3,000	9,300
Permits	15,819	21,900	33,100
Subtotal FLP	\$ 387,445	\$ 399,050	\$ 476,200
Court Fines	\$ 204,892	\$ 213,000	\$ 200,000
Planning & Zoning Fees	2,837	1,550	2,150
Special Assessments	76,569	79,500	79,500
Penalties and Forfeitures	2,410	2,000	10,000
Debt Surcharge (fire)	236,686	230,000	230,500
Grants	433,025	42,800	48,600
Rental Income	29,450	32,914	39,750
Interest Income	4,316	10,000	4,000
Reimbursements	211,845	128,528	167,604
Insurance Proceeds	-	-	-
Sale of Property & Equipment	2,956	-	5,000
Subtotal Other	\$ 1,204,986	\$ 740,292	\$ 787,104
Total Revenues	\$ 6,155,697	\$ 5,931,163	\$ 6,423,309

Revenues by Category

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.

As a reporting change, pet licenses are reported under "Licenses" for FY 2015 and were historically reported under the category "Permits."



City of Tonganoxie

2015 Adopted Budget

Expenditure Summary

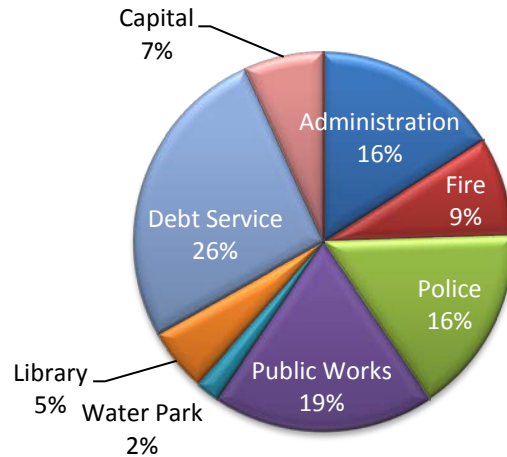
Expenditure Summary

	2013 Actual	2014 Adopted	2015 Adopted
Allocation by Category			
Salaries and Benefits	\$ 1,969,869	\$ 2,272,722	\$ 2,517,013
Contractual Services	1,202,923	1,218,281	1,218,778
Supplies	210,585	247,975	278,175
Equipment	71,968	153,009	205,200
Pass-Through	313,802	310,874	313,669
Debt Service	1,713,381	1,800,923	1,787,483
Capital Improvements	1,102,481	215,000	460,000
Total	6,585,009	6,218,784	6,780,318
Allocation by Department and Service			
Mayor and Council	\$ 2,000	\$ 2,000	\$ 2,000
Administration	905,625	1,051,297	1,086,468
Fire	477,000	488,068	574,426
Police	873,698	1,049,803	1,088,344
Public Works	1,074,645	1,123,549	1,279,180
Water Park	122,377	138,881	138,079
Library	313,802	349,263	364,338
Debt Service	1,713,381	1,800,923	1,787,483
Capital Improvements	1,102,481	215,000	460,000
Total	\$ 6,585,009	\$ 6,218,784	\$ 6,780,318
Allocation by Fund			
Capital Projects	\$ 875,918	\$ 305,000	\$ 369,203
Capital Reserve	2,868	3,000	20,000
Debt, Bond & Interest	280,054	355,701	360,420
Employee Benefits	505,784	-	-
Fire Capital Reserve	422,186	69,160	69,160
General Fund	1,726,431	2,741,569	2,743,427
Law Enforcement Trust	2,467	2,000	5,000
Library Operations	303,691	349,263	364,338
Police Capital Reserve	58,843	20,000	20,000
Sanitation	296,099	298,069	297,262
Sewer Capital Reserve	75,839	60,000	97,000
Sewer Operations	517,255	497,128	588,885
Special Highway	123,848	157,000	358,166
Special Parks	-	5,300	6,000
Transient Guest Tax	1,000	3,525	1,000
Water Capital Reserve	166,527	50,000	117,000
Water Operations	844,719	914,069	1,004,457
Water Park Sales Tax	381,480	388,000	359,000
Total	\$ 6,585,009	\$ 6,218,784	\$ 6,780,318



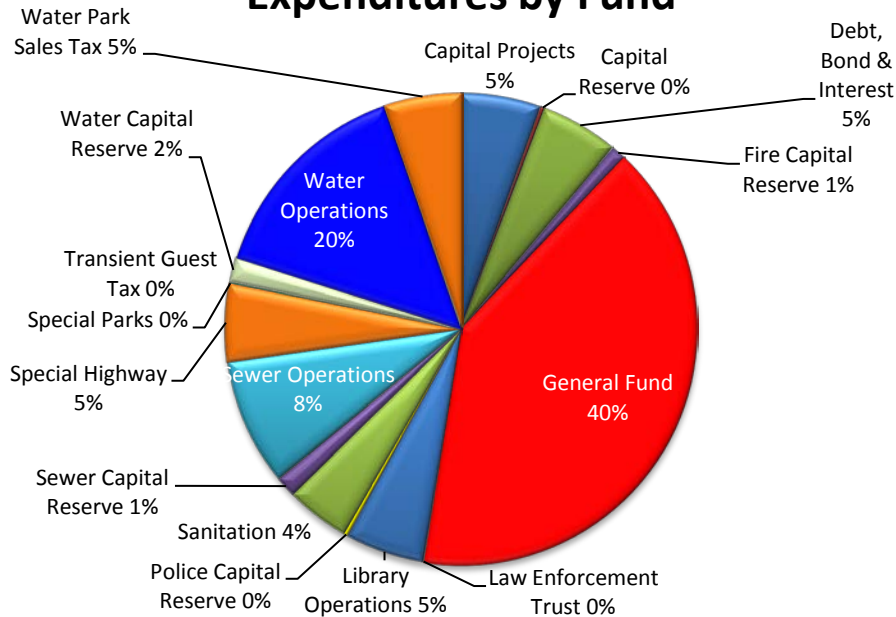
City of Tonganoxie 2015 Adopted Budget Expenditure Charts

Expenditures by Department



Administration	\$ 1,086,468	Water Park	\$ 138,079
Fire	\$ 574,426	Library	\$ 364,338
Police	\$ 1,088,344	Debt Service	\$ 1,787,483
Public Works	\$ 1,279,180	Capital Improvements	\$ 460,000

Expenditures by Fund





City of Tonganoxie 2015 Adopted Budget

Mayor and Council

The Mayor and Council combine to set policy for the municipal government in consultation with the community, professional expertise, and best practices. The Mayor serves as the chair of public meetings and may only vote to break a tie.

- Mayor

- Council

Mayor and Council

	2013 Actual	2014 Budget	2015 Adopted
Expenditures by Category			
Personal Services	\$ -	\$ -	\$ -
Contractual Services	2,000	2,000	2,000
Supplies	-	-	-
Equipment	-	-	-
Total	\$ 2,000	\$ 2,000	\$ 2,000
Expenditures by Fund			
General Fund	2,000	2,000	2,000
Total	\$ 2,000	\$ 2,000	\$ 2,000
Personnel Positions			
Mayor	1.0	1.0	1.0
Council Member	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>
Total	6.0	6.0	6.0

Budget Highlights

The budget for Mayor and Council provides for expenses as directly related to carrying out official duties of elected office. Elected officials receive no compensation for participation in public office.

Prior to FY 2015, this budget was reported within the Administration budget.



City of Tonganoxie 2015 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
- City Planning
- City Engineering
- Utility Billing
- Human Resources
- Municipal Court
- Animal Control
- Customer Service
- Community Development
- Codes Inspection
- Legal Research

Administration

	2013 Actual	2014 Adopted	2015 Adopted
Expenditures by Category			
Personal Services	\$ 435,537	\$ 373,704	\$ 457,288
Contractual Services	457,459	610,449	547,230
Supplies	9,616	26,750	26,350
Equipment	3,013	40,394	55,600
Total	\$ 905,625	\$ 1,051,297	\$ 1,086,468

Expenditures by Fund			
General Fund	\$ 409,139	\$ 578,696	\$ 556,472
Employee Benefits	91,216	-	-
Water Operations	39,620	90,244	130,725
Sewer Operations	68,551	80,763	101,009
Sanitation	296,099	298,069	297,262
Transient Guest Tax	1,000	3,525	1,000
Total	\$ 905,625	\$ 1,051,297	\$ 1,086,468

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	2.0	2.0
Deputy City Clerk	0.0	0.0	1.0
Utility Billing Clerk	2.0	1.0	0.0
Codes Inspector (FTE)	0.7	0.5	1.0
Animal Control Officer (FTE)	0.3	0.3	0.3
Public Defender (FTE)	0.1	0.1	0.1
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	5.5	6.3	6.8

Budget Highlights

The City Council agreed to fully fund employee raises as well as raises for the municipal court judge and the city prosecutor. Additional funding is devoted to rising costs of the public defender and workers compensation. The Utility Billing Clerk position was promoted to Deputy City Clerk. The Codes Inspector is converted to a full-time position for FY 2015.

The City Council agreed to set aside funding for facilities and equipment, which is reserved in Equipment.



City of Tonganoxie 2015 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.

The base Administration budget maintains funding for the City Council's following priorities:

Chamber of Commerce	\$ 5,000
Leavenworth County Development Corporation	7,423
League of Kansas Municipalities	2,687
Retail Commercial Development Committee	10,000
Tonganoxie Days Festival	2,500
	<hr/>
	\$ 27,610

The Administration budget plans expenditures for the following essential contractual services:

Legal counsel	\$ 38,500
City planning	39,000
City engineering	12,000
Auditing	8,466
Animal control	26,362
Information technology	12,000
Payroll Services	5,000
	<hr/>
	\$ 135,880

Administration

Administration Overview

For budgeting purposes, this Administration Department page includes several divisions or programs that are managed from city hall. The Assistant City Administrator serves as the Director of Administration. 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, code enforcement, utility billing, and customer service. These employees also provide nearly all administrative support for every department. City hall staff also provides support for city planning, public records, accounts management plus requests for licenses and permits, special events, vendor registration, and more.



City of Tonganoxie 2015 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

	2013 Actual	2014 Adopted	2015 Adopted
Expenditures by Category			
Personal Services	\$ 288,322	\$ 427,638	\$ 493,746
Contractual Services	176,600	41,880	63,130
Supplies	12,078	16,550	17,550
Equipment	-	2,000	-
Total	\$ 477,000	\$ 488,068	\$ 574,426

Expenditures by Fund			
General Fund	\$ 248,413	\$ 488,068	\$ 574,426
Employee Benefits	75,836	-	-
Fire Capital Reserve	152,751	-	-
Total	\$ 477,000	\$ 488,068	\$ 574,426

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

Budget Highlights

Personal Services reflects increases in workers compensation and pension.

Contractual Services reflects increases for the cost of liability insurance, natural gas, software licensing, and training.

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



City of Tonganoxie 2015 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

	2013 Actual	2014 Adopted	2015 Adopted
Expenditures by Category			
Personal Services	\$ 694,524	\$ 819,856	\$ 885,773
Contractual Services	70,691	82,297	82,321
Supplies	48,100	55,150	62,150
Equipment	60,383	92,500	58,100
Total	\$ 873,698	\$ 1,049,803	\$ 1,088,344

Expenditures by Fund			
General Fund	\$ 635,438	\$ 1,027,803	\$ 1,063,344
Employee Benefits	176,950	-	-
Police Capital Reserve	58,843	20,000	20,000
Capital Reserve	-	-	-
Law Enforcement Trust	2,467	2,000	5,000
Total	\$ 873,698	\$ 1,049,803	\$ 1,088,344

Personnel Positions			
Police Chief	1.0	1.0	1.0
Lieutenant	2.0	1.0	1.0
Sergeant	1.0	2.0	2.0
Police Officer	6.0	6.0	6.0
Investigator	0.0	1.0	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	13.0	13.0

Budget Highlights

Personal Services reflects City Council's commitment to merit raises and a market wage adjustment.

Equipment provides for City Council's policy to replace one patrol vehicle annually.



City of Tonganoxie 2015 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
- Water Supply
- Municipal Garage
- Wastewater Treatment

Public Works

	2013 Actual	2014 Adopted	2015 Adopted
Expenditures by Category			
Personal Services	\$ 473,184	\$ 533,269	\$ 544,423
Contractual Services	472,816	462,055	498,932
Supplies	120,688	127,725	150,325
Equipment	7,957	500	85,500
Total	\$ 1,074,645	\$ 1,123,549	\$ 1,279,180

Expenditures by Fund			
General Fund	\$ 278,106	\$ 423,982	\$ 326,967
Employee Benefits	141,560	-	-
Water Operations	467,037	504,222	566,489
Water Capital Reserve	5,672	-	67,000
Capital Reserve	2,868	3,000	20,000
Sewer Operations	179,402	187,045	255,724
Sewer Capital	-	-	37,000
Special Parks	-	5,300	6,000
Total	\$ 1,074,645	\$ 1,123,549	\$ 1,279,180

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	2.0	2.0
Laborer (seasonal FTE)	0.5	0.5	0.5
Total	8.5	8.5	8.5

Budget Highlights

Personal Services reflects City Council's commitment to merit raises.

Equipment increases are also allocated for the purchase of pick-up trucks.



City of Tonganoxie 2015 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

	2013 Actual	2014 Adopted	2015 Adopted
Expenditures by Category			
Personal Services	\$ 78,302	\$ 79,866	\$ 85,114
Contractual Services	23,357	19,600	25,165
Supplies	20,103	21,800	21,800
Equipment	615	17,615	6,000
Total	\$ 122,377	\$ 138,881	\$ 138,079

Expenditures by Fund			
General Fund	\$ 112,266	\$ 138,881	\$ 138,079
Employee Benefits	10,111	-	-
Total	\$ 122,377	\$ 138,881	\$ 138,079

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

Budget Highlights

Personal Services plans for some increase in workers compensation costs.

Contractual Services reflects an increase in liability insurance.



City of Tonganoxie 2015 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

	2013 Actual	2014 Budget	2015 Adopted
Expenditures by Category			
Personal Services	\$ -	\$ 38,389	\$ 50,669
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	-	-	-
Pass-Through	313,802	310,874	313,669
Total	\$ 313,802	\$ 349,263	\$ 364,338
Expenditures by Fund			
Library Fund	\$ 303,691	\$ 349,263	\$ 364,338
Employee Benefits	10,111	-	-
Total	\$ 313,802	\$ 349,263	\$ 364,338
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, which is then reimbursed by the Library.

The increased budget for the library is directly due to additional revenue that may come in through vehicle taxes as reported by Leavenworth County. This does not increase the mill 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 2015 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.

	2013 Actual	2014 Adopted	2015 Adopted
Expenditures by Debt Type			
Bond Issue	\$ 1,242,658	\$ 1,532,556	\$ 1,536,184
Loans	228,934	-	-
Inter-Local	142,376	132,216	115,148
Lease-Purchase	99,413	136,151	136,151
Total	\$ 1,713,381	\$ 1,800,923	\$ 1,787,483

Expenditures by Fund			
General	\$ 41,069	\$ 82,139	\$ 82,139
Capital Projects	267,418	300,000	319,203
Debt Bond & Interest	280,054	355,701	360,420
Fire Capital Reserve	85,996	69,160	69,160
Special Highway	50,000	57,000	58,166
Sewer Operations	269,302	229,320	232,152
Water Operations	338,062	319,603	307,243
Water Park Sales Tax	381,480	388,000	359,000
Total	\$ 1,713,381	\$ 1,800,923	\$ 1,787,483

Budget Highlights

All debt service payments are on schedule as planned and fully-funded. The following page lists every debt by type and issuance, and further detail is provided in Schedule D.

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

The FY 2015 Budget dedicates \$442,560 of ad valorem taxes to debt payments, which is 24.8% of total municipal debt.



City of Tonganoxie 2015 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 by Project

		2013	2014	2015
Bond Debt Service	Fund	Actual	Adopted	Adopted
02 Water Bond	Water	\$ 136,565	\$ 136,735	\$ 136,575
06 S. Water Tower	Water	46,910	45,310	48,690
13B Series	Water	65,571	120,490	121,978
13B Series	Sewer	124,796	229,320	232,152
00 Downtown	Debt	15,363	14,813	-
00 Downtown	Sp Hwy (subsidy)	-	-	14,263
04 Street Impr.	Debt	146,623	116,020	-
04 Street Impr.	Cap Proj (subsidy)	-	30,000	-
07 PW Facility	Debt	-	-	131,474
07 PW Facility	Cap Proj (subsidy)	149,450	146,210	36,474
09 Street Impr.	Debt	86,780	74,973	-
09 Street Impr.	Cap Proj (subsidy)	17,968	23,790	83,681
09 Street Impr.	Sp Hwy (subsidy)	555	-	23,681
10 Street Impr.	Sp Hwy (subsidy)	49,445	57,000	14,048
10 Street Impr.	Cap Proj (subsidy)	-	-	99,048
10 Street Impr.	Debt	-	11,995	-
10B Industrial Park	Debt	-	-	-
10B Industrial Park	Cap Proj (subsidy)	-	-	-
13A Industrial Park	Debt	-	83,669	128,830
13B Tax-Exempt	Debt	21,152	38,868	33,174
13B Tax-Exempt	Sp Hwy (subsidy)	-	-	6,174
07 Water Park	Debt (subsidy)	-	15,363	66,942
07 Water Park	Water Park	381,480	388,000	359,000
Subtotal		\$ 1,242,658	\$ 1,532,556	\$ 1,536,184
Loan Debt Service				
Water Improve.	Water	\$ 74,292	\$ -	\$ -
Pollution Control	Sewer	120,123	-	-
Sewer Improve.	Sewer	24,383	-	-
Roadway Improve.	Debt	10,136	-	-
Subtotal		\$ 228,934	\$ -	\$ -
Inter-Local Debt Service				
Fire Radios	Fire Res	\$ 27,652	\$ 15,148	\$ 15,148
Wholesale Water Dist	Water	14,724	17,068	-
County Rd. 1	Cap Proj	100,000	100,000	100,000
Subtotal		\$ 142,376	\$ 132,216	\$ 115,148
Lease-Purchase Debt Service				
Ball Field Purchase	General	\$ 41,069	\$ 82,139	\$ 82,139
Fire Apparatus	Fire Res	48,204	48,204	48,204
Bunker Gear Lease	Fire Res	4,332	-	-
2004 Fire Truck	Fire Res	-	-	-
2011 Ford F250	Fire Res	5,808	5,808	5,808
Subtotal		\$ 99,413	\$ 136,151	\$ 136,151
Total		\$ 1,713,381	\$ 1,800,923	\$ 1,787,483



City of Tonganoxie 2015 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

	2013 Actual	2014 Adopted	2015 Adopted
Expenditures by Capital Type			
Facilities	\$ 183,439	\$ -	\$ -
Roadway Improvements	168,707	-	-
Sidewalks	-	-	-
Parks & Trails	400,593	-	-
Utilities	236,694	110,000	110,000
Maintenance	113,048	105,000	300,000
General Capital	-	-	50,000
Total	\$ 1,102,481	\$ 215,000	\$ 460,000
Expenditures by Fund			
General Fund	\$ -	\$ -	\$ -
Capital Projects	608,500	5,000	50,000
Fire Capital Reserve	183,439	-	-
Special Highway	73,848	100,000	300,000
Sewer Capital Reserve	75,839	60,000	60,000
Water Capital Reserve	160,855	50,000	50,000
Total	\$ 1,102,481	\$ 215,000	\$ 460,000
Facilities			
Fire Station Expansion	\$ 183,439	\$ 100,000	\$ -
Roadway Improvements			
Stone Creek/24-40 Signal	\$ 168,707	\$ -	\$ -
Sidewalks			
Washington Street Sidewalk	\$ -	\$ -	\$ -
Parks & Trails			
Chieftain Trail Phase II	\$ 400,593	\$ -	\$ -
Utilities			
Sewer extension to Business Park	\$ 60,139	\$ -	\$ -
Sewer infrastructure maintenance	\$ 1,080	\$ 60,000	\$ 60,000
Sewer machinery and equipment	\$ 14,620	\$ -	\$ -
Water extension to Business Park	\$ 157,793	\$ -	\$ -
Water infrastructure maintenance	\$ 3,062	\$ 50,000	\$ 50,000
Maintenance			
Resurface various streets	\$ 73,848	\$ 100,000	\$ 300,000
Replace street signs	\$ 13,291	\$ -	\$ -
Computerized equipment	\$ 25,909	\$ 5,000	\$ -
Unallocated	\$ -	\$ -	\$ 50,000

Budget Highlights

With accumulated year-over-year balances in the Special Highway Fund, the FY 2015 allocates up to \$300,000 for high-grade street resurfacing. Normal emergency appropriations are provided in each utility reserve fund.



City of Tonganoxie 2015 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	2015	2016	2017
Police station			
City hall			
Community center			
Fire station #2			
Fire station #3			
Library			
Roadway Improvements			
Traffic signal controls on US 24/40			
14th Street improvements			
4th St. bridge repair			
Church Street bridge repair			
Laming Road, 24-40 to 4th			
East St. Ph1 - 4th to 7th St.			
East St. Ph2 - 7th to Washington			
7th St. & 6th St. dead end rebuilds			
Sidewalks			
Laming Road 24-40 to 4th			
Pedestrian bridge 8th, Delaware to Green			
Parks & Trails			
Chieftain Trail Ph. 3, 4, and 5			
Gallgher Park			
Spray ground			
Pool repainting			
Park land acquisition			
Capital Equipment			
Heavy Equipment Replacement			
Financial System			
Capital Maintenance			
Street light repair			
Traffic signal maintenance			
Culvert and ditch cleaning			

Capital





City of Tonganoxie

2015 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:	A 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

City of Tonganoxie
Positions by Department

Full-time Permanent Positions	2008	2009	2010	2011	2012	2013	2014	2015
Administration	4	4	4	4	5	4	5	6
Fire	4	4	4	4	4	4	7	7
Police	12	12	12	11	11	11	12	12
Public Works	8	8	7	7	8	8	8	8
Aquatics	0	0	0	0	0	0	0	0
Total Full-time Permanent Positions	28	28	27	26	28	27	32	33

Full Detail All Positions				2008	2009	2010	2011	2012	2013	2014	2015
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	1	1	1	1	1	1
Administration	City Clerk	Non-exempt	Full-time	1	1	0	0	0	0	0	0
Administration	Deputy City Clerk	Non-exempt	Full-time	0	0	0	0	1	0	0	1
Administration	Utility Billing Clerk	Non-exempt	Full-time	2	2	2	2	2	2	3	0
Administration	Administrative Assistant	Non-exempt	Full-time	0	0	0	0	0	0	0	2
Administration	Court Clerk	Non-exempt	Part-time	1	1	1	1	0	0	0	0
Administration	Codes Inspector	Non-exempt	Full-time	0	0	0	0	0	0	1	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	9	11	11
Fire	Fire Chief	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	5	5
Fire	Firefighter	Non-exempt	Part-time	15	15	15	15	15	15	15	15
Fire Total				19	19	19	19	19	19	22	22
Police	Police Chief	Exempt	Full-time	1	1	1	1	1	1	1	1
Police	Lieutenant	Non-exempt	Full-time	2	2	2	1	2	2	1	1
Police	Sergeant	Non-exempt	Full-time	2	2	2	2	1	1	2	2
Police	Investigator	Non-exempt	Full-time	0	0	0	0	0	0	1	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	21	21	21	22	22
Public Works	Public Works Director	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	2	2	2
Public Works	Maintenance Worker I	Non-exempt	Full-time	1	1	0	0	1	0	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	1	1
Public Works Total				10	10	9	9	10	10	9	9
Aquatics	Aquatics Director	Exempt	Full-time	1	1	1	1	1	1	1	1
Aquatics	Office Manager	Non-exempt	Full-time	1	1	1	1	1	2	2	2
Aquatics	Lessons Instructor	Non-exempt	Part-time	1	1	1	1	0	0	0	0
Aquatics	Lifeguards	Non-exempt	Part-time	24	27	28	28	24	24	20	20
Aquatics	Concession Clerk	Non-exempt	Part-time	9	8	8	8	7	7	7	7
Aquatics Total				36	38	39	39	33	34	30	30
Grand Total				97	99	99	98	93	93	94	94



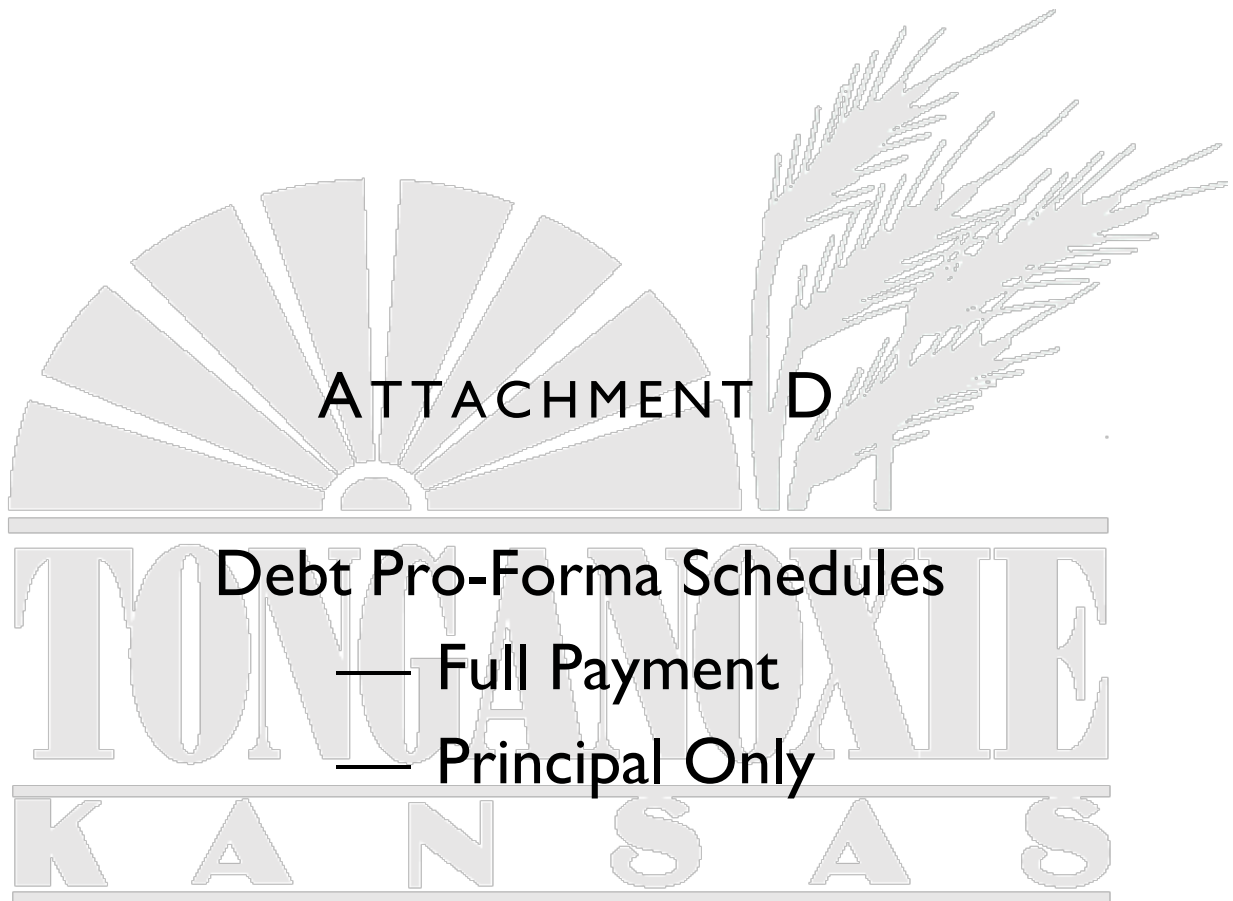
ATTACHMENT C

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	\$ 6,224.43	Full Time	Exempt	
Assistant Pool Manager	3	\$ 2,152.80	\$ 4,628.31	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	\$ 4,984.32	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	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	6	\$ 2,688.40	\$ 3,705.99	Full Time	Non-Exempt	
Police Investigator	10	\$ 3,615.73	\$ 4,984.32	Full Time	Non-Exempt	
Police Lieutenant	13	\$ 4,515.33	\$ 5,366.64	Full Time	Non-Exempt	
Police Officer	7	\$ 2,894.67	\$ 6,224.43	Full Time	Non-Exempt	
Police Sergeant	10	\$ 3,615.73	\$ 4,984.32	Full Time	Non-Exempt	
Police Trainee	3	\$ 2,152.80	\$ 2,967.66	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	Exempt	
Public Works Foreman	8	\$ 3,118.27	\$ 4,298.57	Full Time	Non-Exempt	
Utilities Superintendent	10	\$ 3,615.73	\$ 4,984.32	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 - Principal and Interest

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Bond Debt									
02 Water Bond	\$ 136,575	\$ 141,075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06 S. Water Tower	48,690	46,845	-	-	-	-	-	-	-
00 Downtown	14,263	13,713	13,163	12,588	12,013	\$ 11,438	15,863	-	-
07 PW Facility	167,948	188,750	188,570	188,205	222,580	230,360	237,468	233,888	-
09 Street Impr.	107,363	105,563	103,643	106,603	104,263	106,825	104,095	106,260	103,110
10 Street Impr.	113,095	111,140	109,185	257,230	265,533	263,033	-	-	-
13A Industrial Park	128,830	132,255	135,568	133,768	131,967	134,968	127,417	130,017	132,468
13B Tax-Exempt	393,478	478,078	495,878	488,178	490,478	487,578	634,578	628,478	622,278
07 Water Park	425,943	447,168	477,020	-	-	-	-	-	-
	\$ 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	-	-				
County Rd. 1	100,000	100,000	100,000	100,000	600,000				
	\$ 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	37,080			
Fire Apparatus	48,205	48,205	24,089	-	-	-			
2011 Ford F250	5,808	5,808	5,865	-	-	-			
	\$ 136,152	\$ 136,152	\$ 112,093	\$ 82,139	\$ 82,139	\$ 37,080			
Grand Total	\$ 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)

Attachment D

Debt Pro-Forma Schedule - Principal and Interest

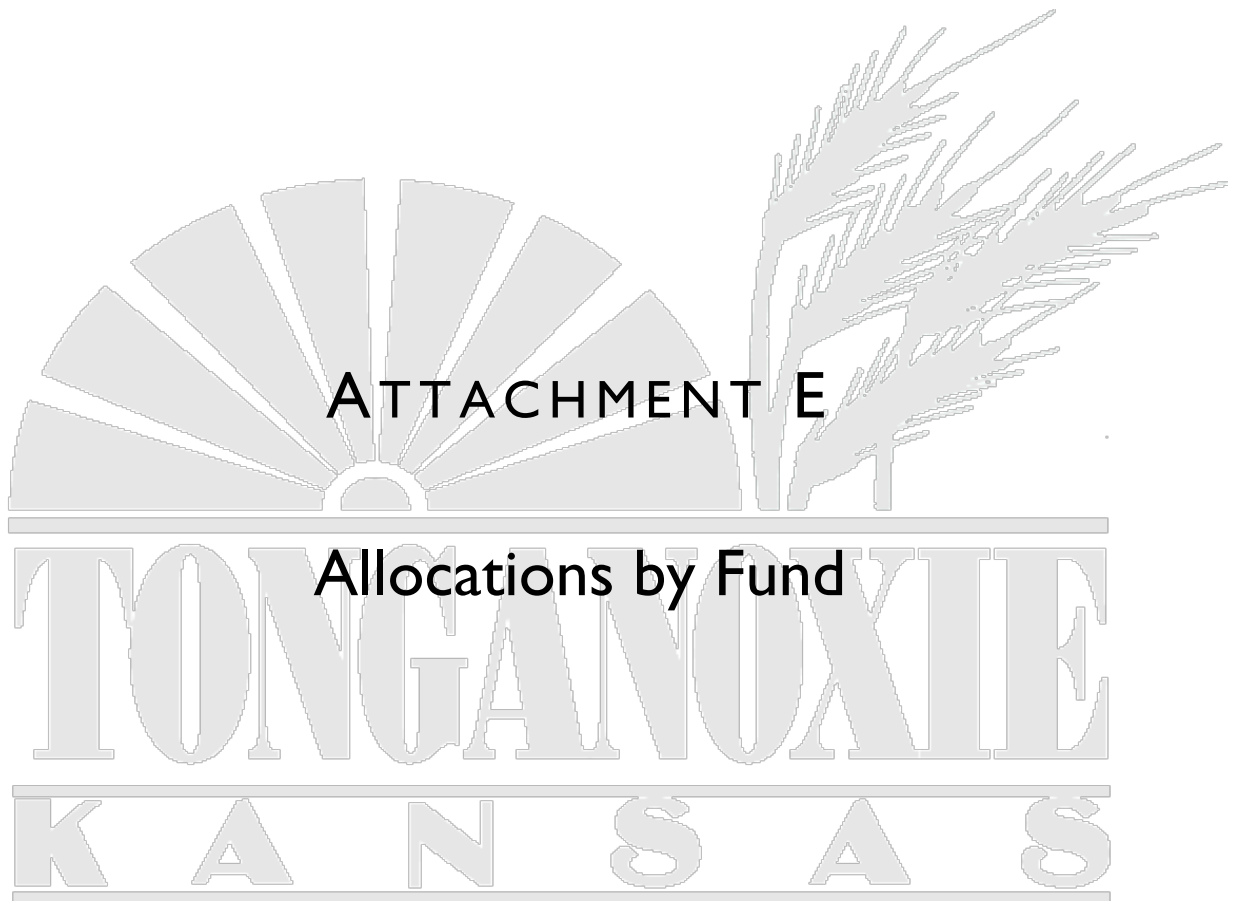
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Bond Debt										
02 Water Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06 S. Water Tower	-	-	-	-	-	-	-	-	-	-
00 Downtown	-	-	-	-	-	-	-	-	-	-
07 PW Facility	-	-	-	-	-	-	-	-	-	-
09 Street Impr.	104,885	106,365	107,540	103,400	104,215	104,750	-	-	-	-
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										
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

	2015	2016	2017	2018	2019	2020	2021	2022
Bond Debt Service								
02 Water Bond	\$ 125,000	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06 S. Water Tower	45,000	45,000	-	-	-	-	-	-
00 Downtown	10,000	10,000	10,000	10,000	10,000	10,000	15,000	-
07A PW Facility	115,000	140,000	145,000	150,000	190,000	205,000	220,000	225,000
09 Street Impr.	60,000	60,000	60,000	65,000	65,000	70,000	70,000	75,000
10 Street Impr.	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	270,000	360,000	385,000	385,000	395,000	400,000	555,000	560,000
07B Water Park	380,000	415,000	460,000	-	-	-	-	-
	\$ 1,160,000	\$ 1,325,000	\$ 1,225,000	\$ 925,000	\$ 990,000	\$ 1,025,000	\$ 940,000	\$ 945,000
Inter-Local Debt Service								
Fire Radios	\$ 15,148	\$ 15,148	\$ 15,148	-	-			
County Rd. 1	100,000	100,000	100,000	100,000	600,000			
	\$ 115,148	\$ 115,148	\$ 115,148	\$ 100,000	\$ 600,000			
Lease-Purchase Debt Service								
Ball Field Purchase	\$ 66,762	\$ 69,443	\$ 72,299	\$ 75,239	\$ 78,297	36,343		
Fire Apparatus	43,145	45,319	23,503	-	-	-		
2011 Ford F250	5,239	5,437	5,703	-	-	-		
	\$ 115,146	\$ 120,199	\$ 101,505	\$ 75,239	\$ 78,297	\$ 36,343		
Grand Total	\$ 1,390,294	\$ 1,560,347	\$ 1,441,653	\$ 1,100,239	\$ 1,668,297	\$ 1,061,343	\$ 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	-	-	-	-	-	-	-	-	-	-	-
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
Inter-Local Debt Serv											
Fire Radios											
County Rd. 1											
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
2015 Adopted Budget
Attachment E - Fund Schedules

Capital Projects Fund	2013 Actual	2014 Projection	2015 Adopted
Beginning Fund Balance	\$ 352,749	\$ 89,211	\$ (121,649)
Revenues			
Taxes	\$ 356,635	\$ 369,662	\$ 370,000
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	255,745	985,895	-
Total Revenues	\$ 612,380	\$ 1,355,557	\$ 370,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 965,129	\$ 1,444,768	\$ 248,351
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	50,000
Supplies	13,291	-	-
Equipment	595,209	1,266,417	-
Subtotal Operating	\$ 608,500	\$ 1,266,417	\$ 50,000
Pass-Through	-	-	-
Debt Service	267,418	300,000	319,203
Capital Improvements	-	-	-
Total Expenditures	\$ 875,918	\$ 1,566,417	\$ 369,203
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 875,918	\$ 1,566,417	\$ 369,203
Ending Fund Balance	\$ 89,211	\$ (121,649)	\$ (120,852)

Attachment E - Fund Schedules



City of Tonganoxie
2015 Adopted Budget
 Attachment E - Fund Schedules

Capital Reserve Fund	2013 Actual	2014 Projection	2015 Adopted
Beginning Fund Balance	\$ 23,533	\$ 665	\$ 665
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	306,755	20,000
Total Revenues	\$ -	\$ 306,755	\$ 20,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 23,533	\$ 307,420	\$ 20,665
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	1,789	34,000	20,000
Supplies	1,079	-	-
Equipment	20,000	272,755	-
Subtotal Operating	\$ 22,868	\$ 306,755	\$ 20,000
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ 22,868	\$ 306,755	\$ 20,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 22,868	\$ 306,755	\$ 20,000
Ending Fund Balance	\$ 665	\$ 665	\$ 665

Attachment E - Fund Schedules



City of Tonganoxie
2015 Adopted Budget
 Attachment E - Fund Schedules

	2013 Actual	2014 Projection	2015 Adopted
Debt, Bond, and Interest Fund			
Beginning Fund Balance	\$ 32,181	\$ 163,665	\$ 149,256
Revenues			
Taxes	\$ 403,662	\$ 370,291	\$ 386,847
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	5,000
Total Revenues	\$ 403,662	\$ 370,291	\$ 391,847
Transfers from Other Funds	\$ 389,480	\$ 359,000	\$ 359,000
Total Resources	\$ 825,323	\$ 892,956	\$ 900,103
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	1,200	-	-
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	\$ 1,200	\$ -	\$ -
Pass-Through	-	-	-
Debt Service	649,439	743,700	719,421
Capital Improvements	-	-	-
Total Expenditures	\$ 650,639	\$ 743,700	\$ 719,421
Transfers to Other Funds	\$ 11,019	\$ -	\$ -
Total Obligations	\$ 661,658	\$ 743,700	\$ 719,421
Ending Fund Balance	\$ 163,665	\$ 149,256	\$ 180,682

2014 Revenue Divisions



2014 Expenditure Divisions





City of Tonganoxie
2015 Adopted Budget
 Attachment E - Fund Schedules

	2013 Actual	2014 Projection	2015 Adopted
Employee Benefits Fund			
Beginning Fund Balance	\$ 92,911	\$ -	\$ -
Revenues			
Taxes	\$ 369,428	\$ -	\$ -
Service Charges			
Fees, Licenses, Permits			
Other	49,692	-	-
Total Revenues	\$ 419,120	\$ -	\$ -
Transfers from Other Funds	\$ 95,445	\$ -	\$ -
Total Resources	\$ 607,476	\$ -	\$ -
Expenditures			
Operating			
Salaries and Benefits	\$ 505,572	\$ -	\$ -
Contractual Services	-	-	-
Supplies	213	-	-
Equipment	-	-	-
Subtotal Operating	\$ 505,785	\$ -	\$ -
Pass-Through			
Debt Service			
Capital Improvements			
Total Expenditures	\$ 505,785	\$ -	\$ -
Transfers to Other Funds	\$ 101,691	\$ -	\$ -
Total Obligations	\$ 607,476	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -

Attachment E - Fund Schedules



City of Tonganoxie
2015 Adopted Budget
 Attachment E - Fund Schedules

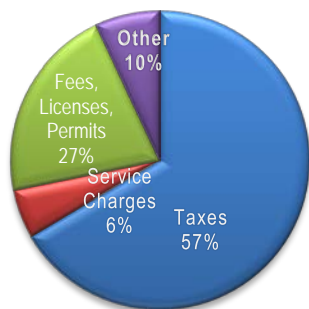
	2013 Actual	2014 Projection	2015 Adopted
Fire Capital Reserve Fund			
Beginning Fund Balance	\$ 310,134	\$ 110,245	\$ 93,950
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	222,297	75,000	74,500
Total Revenues	\$ 222,297	\$ 75,000	\$ 74,500
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 532,431	\$ 185,245	\$ 168,450
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	152,751	-	-
Supplies	-	-	-
Equipment	-	22,134	-
Subtotal Operating	\$ 152,751	\$ 22,134	\$ -
Pass-Through	-	-	-
Debt Service	85,996	69,161	69,160
Capital Improvements	183,439	-	-
Total Expenditures	\$ 422,186	\$ 91,295	\$ 69,160
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 422,186	\$ 91,295	\$ 69,160
Ending Fund Balance	\$ 110,245	\$ 93,950	\$ 99,290



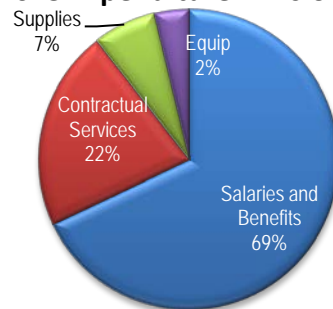
City of Tonganoxie
2015 Adopted Budget
 Attachment E - Fund Schedules

General Fund	2013 Actual	2014 Projection	2015 Adopted
Beginning Fund Balance	\$ 264,073	\$ 390,384	\$ 254,836
Revenues			
Taxes	\$ 1,002,813	\$ 1,481,324	\$ 1,645,244
Service Charges	108,399	115,100	131,150
Fees, Licenses, Permits	468,708	569,620	525,550
Other	171,131	242,029	172,250
Total Revenues	\$ 1,751,051	\$ 2,408,073	\$ 2,474,194
Transfers from Other Funds	\$ 101,691	\$ 104,155	\$ 225,447
Total Resources	\$ 2,116,815	\$ 2,902,612	\$ 2,954,477
Expenditures			
Operating			
Salaries and Benefits	\$ 1,130,293	\$ 1,750,110	\$ 1,808,468
Contractual Services	417,166	533,124	572,946
Supplies	132,426	160,618	180,175
Equipment	5,477	121,786	99,700
Subtotal Operating	\$ 1,685,362	\$ 2,565,638	\$ 2,661,289
Pass-Through			
Debt Service	41,069	82,138	82,138
Capital Improvements			
Total Expenditures	\$ 1,726,431	\$ 2,647,776	\$ 2,743,427
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 1,726,431	\$ 2,647,776	\$ 2,743,427
Ending Fund Balance	\$ 390,384	\$ 254,836	\$ 211,050

2015 Revenue Divisions



2015 Expenditure Divisions





City of Tonganoxie
2015 Adopted Budget
 Attachment E - Fund Schedules

	2013 Actual	2014 Projection	2015 Adopted
Law Enforcement Trust Fund			
Beginning Fund Balance	\$ 16,492	\$ 16,435	\$ 18,014
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	-	-	-
Fees, Licenses, Permits	2,410	3,600	2,000
Other	-	3,658	3,000
Total Revenues	\$ 2,410	\$ 7,258	\$ 5,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 18,902	\$ 23,693	\$ 23,014
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	362	-	-
Supplies	2,105	5,679	5,000
Equipment	-	-	-
Subtotal Operating	\$ 2,467	\$ 5,679	\$ 5,000
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ 2,467	\$ 5,679	\$ 5,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 2,467	\$ 5,679	\$ 5,000
Ending Fund Balance	\$ 16,435	\$ 18,014	\$ 18,014

Attachment E - Fund Schedules



City of Tonganoxie
2015 Adopted Budget
 Attachment E - Fund Schedules

Library Fund	2013 Actual	2014 Projection	2015 Adopted
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenues			
Taxes	\$ 313,802	\$ 316,522	\$ 312,734
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	38,389	51,604
Total Revenues	\$ 313,802	\$ 354,911	\$ 364,338
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 313,802	\$ 354,911	\$ 364,338
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ 38,389	\$ 50,669
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	\$ -	\$ 38,389	\$ 50,669
Pass-Through	303,691	315,373	313,669
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ 303,691	\$ 353,762	\$ 364,338
Transfers to Other Funds	\$ 10,111	\$ -	\$ -
Total Obligations	\$ 313,802	\$ 353,762	\$ 364,338
Ending Fund Balance	\$ -	\$ -	\$ -

Attachment E - Fund Schedules



City of Tonganoxie
2015 Adopted Budget
 Attachment E - Fund Schedules

	2013 Actual	2014 Projection	2015 Adopted
Police Capital Reserve Fund			
Beginning Fund Balance	\$ 24,143	\$ 17,480	\$ 17,003
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	-	-	-
Fees, Licenses, Permits	8,660	10,000	10,000
Other	43,520	9,523	10,000
Total Revenues	\$ 52,180	\$ 19,523	\$ 20,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 76,323	\$ 37,003	\$ 37,003
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	98	-	-
Equipment	58,745	20,000	20,000
Subtotal Operating	\$ 58,843	\$ 20,000	\$ 20,000
Pass-Through			
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ 58,843	\$ 20,000	\$ 20,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 58,843	\$ 20,000	\$ 20,000
Ending Fund Balance	\$ 17,480	\$ 17,003	\$ 17,003

Attachment E - Fund Schedules



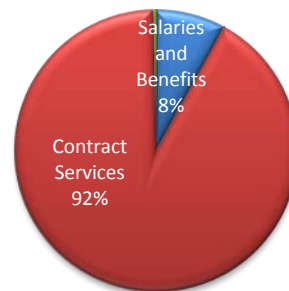
City of Tonganoxie
2015 Adopted Budget
 Attachment E - Fund Schedules

Sanitation Fund	2013 Actual	2014 Projection	2015 Adopted
Beginning Fund Balance	\$ 27,469	\$ 40,248	\$ 52,802
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	319,324	318,000	315,000
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	\$ 319,324	\$ 318,000	\$ 315,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 346,793	\$ 358,248	\$ 367,802
Expenditures			
Operating			
Salaries and Benefits	\$ 21,649	\$ 24,369	\$ 23,562
Contractual Services	274,451	280,000	272,700
Supplies	-	1,077	1,000
Equipment	-	-	-
Subtotal Operating	\$ 296,100	\$ 305,446	\$ 297,262
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ 296,100	\$ 305,446	\$ 297,262
Transfers to Other Funds	\$ 10,445	\$ -	\$ -
Total Obligations	\$ 306,545	\$ 305,446	\$ 297,262
Ending Fund Balance	\$ 40,248	\$ 52,802	\$ 70,540

2015 Revenue Divisions



2015 Expenditure Divisions





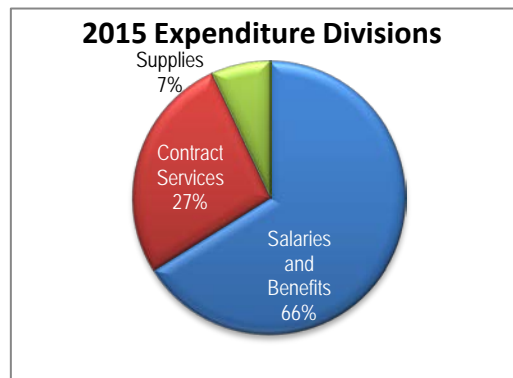
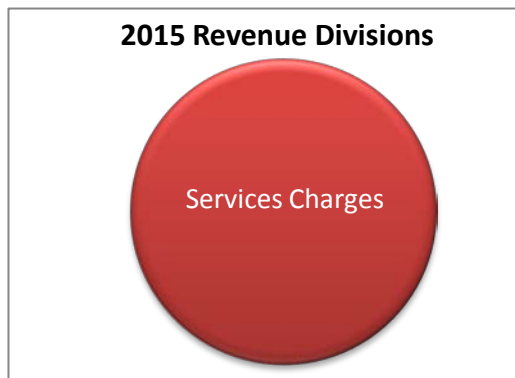
City of Tonganoxie
2015 Adopted Budget
 Attachment E - Fund Schedules

	2013 Actual	2014 Projection	2015 Adopted
Sewer Capital Reserve Fund			
Beginning Fund Balance	\$ 304,914	\$ 255,220	\$ 209,220
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	12,375	14,000	30,250
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	\$ 12,375	\$ 14,000	\$ 30,250
Transfers from Other Funds	\$ 13,770	\$ -	\$ -
Total Resources	\$ 331,059	\$ 269,220	\$ 239,470
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	75,839	60,000	97,000
Subtotal Operating	\$ 75,839	\$ 60,000	\$ 97,000
Pass-Through			
Debt Service			
Capital Improvements	-	-	-
Total Expenditures	\$ 75,839	\$ 60,000	\$ 97,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 75,839	\$ 60,000	\$ 97,000
Ending Fund Balance	\$ 255,220	\$ 209,220	\$ 142,470



City of Tonganoxie
2015 Adopted Budget
Attachment E - Fund Schedules

Sewer Operations Fund	2013 Actual	2014 Projection	2015 Adopted
Beginning Fund Balance	\$ 106,676	\$ 118,745	\$ 200,033
Revenues			
Taxes	\$ 449	\$ -	\$ -
Service Charges	556,895	631,000	696,350
Fees, Licenses, Permits	-	-	-
Other	5,750	-	-
Total Revenues	\$ 563,094	\$ 631,000	\$ 696,350
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 669,770	\$ 749,745	\$ 896,383
Expenditures			
Operating			
Salaries and Benefits	\$ 114,473	\$ 150,108	\$ 235,203
Contractual Services	105,589	91,505	95,930
Supplies	26,401	26,100	24,600
Equipment	1,490	4,500	1,000
Subtotal Operating	\$ 247,953	\$ 272,213	\$ 356,733
Pass-Through			
Debt Service	269,302	229,320	232,152
Capital Improvements			
Total Expenditures	\$ 517,255	\$ 501,533	\$ 588,885
Transfers to Other Funds	\$ 33,770	\$ 48,179	\$ 106,459
Total Obligations	\$ 551,025	\$ 549,712	\$ 695,344
Ending Fund Balance	\$ 118,745	\$ 200,033	\$ 201,039





City of Tonganoxie
2015 Adopted Budget
 Attachment E - Fund Schedules

Special Highway Fund	2013 Actual	2014 Projection	2015 Adopted
Beginning Fund Balance	\$ 179,801	\$ 208,317	\$ 208,433
Revenues			
Taxes	\$ 151,072	\$ 160,568	\$ 162,830
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	1,292	-	-
Total Revenues	\$ 152,364	\$ 160,568	\$ 162,830
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 332,165	\$ 368,885	\$ 371,263
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	73,848	-	-
Supplies	-	-	-
Equipment	-	103,452	300,000
Subtotal Operating	\$ 73,848	\$ 103,452	\$ 300,000
Pass-Through	-	-	-
Debt Service	50,000	57,000	58,166
Capital Improvements	-	-	-
Total Expenditures	\$ 123,848	\$ 160,452	\$ 358,166
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 123,848	\$ 160,452	\$ 358,166
Ending Fund Balance	\$ 208,317	\$ 208,433	\$ 13,097

Attachment E - Fund Schedules



City of Tonganoxie
2015 Adopted Budget
 Attachment E - Fund Schedules

	2013 Actual	2014 Projection	2015 Adopted
Special Parks Fund			
Beginning Fund Balance	\$ 6,070	\$ 11,214	\$ 11,071
Revenues			
Taxes	\$ 5,144	\$ 5,325	\$ 6,200
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	\$ 5,144	\$ 5,325	\$ 6,200
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 11,214	\$ 16,539	\$ 17,271
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	5,268	5,600
Supplies	-	200	400
Equipment	-	-	-
Subtotal Operating	\$ -	\$ 5,468	\$ 6,000
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ -	\$ 5,468	\$ 6,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ -	\$ 5,468	\$ 6,000
Ending Fund Balance	\$ 11,214	\$ 11,071	\$ 11,271

Attachment E - Fund Schedules



City of Tonganoxie
2015 Adopted Budget
 Attachment E - Fund Schedules

Transient Guest Tax Fund	2013 Actual	2014 Projection	2015 Adopted
Beginning Fund Balance	\$ 4,775	\$ 4,190	\$ 3,591
Revenues			
Taxes	\$ 415	\$ 126	\$ 1,000
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	\$ 415	\$ 126	\$ 1,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 5,190	\$ 4,316	\$ 4,591
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	1,000	725	1,000
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	\$ 1,000	\$ 725	\$ 1,000
Pass-Through			
Debt Service			
Capital Improvements			
Total Expenditures	\$ 1,000	\$ 725	\$ 1,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 1,000	\$ 725	\$ 1,000
Ending Fund Balance	\$ 4,190	\$ 3,591	\$ 3,591

Attachment E - Fund Schedules



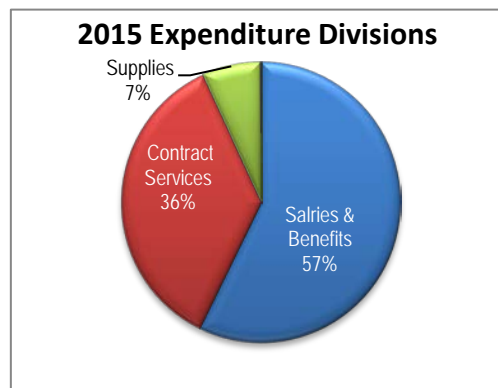
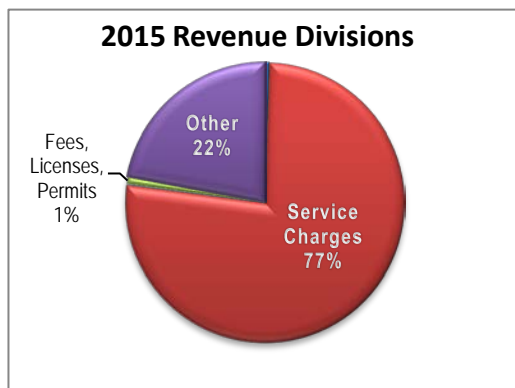
City of Tonganoxie
2015 Adopted Budget
 Attachment E - Fund Schedules

	2013 Actual	2014 Projection	2015 Adopted
Water Capital Reserve Fund			
Beginning Fund Balance	\$ 174,777	\$ 486,365	\$ 287,721
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	9,000	9,000	9,000
Fees, Licenses, Permits	11,500	-	-
Other	15	-	-
Total Revenues	\$ 20,515	\$ 9,000	\$ 9,000
Transfers from Other Funds	\$ 457,600	\$ -	\$ -
Total Resources	\$ 652,892	\$ 495,365	\$ 296,721
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	20,000
Supplies	-	-	-
Equipment	166,527	207,644	97,000
Subtotal Operating	\$ 166,527	\$ 207,644	\$ 117,000
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ 166,527	\$ 207,644	\$ 117,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 166,527	\$ 207,644	\$ 117,000
Ending Fund Balance	\$ 486,365	\$ 287,721	\$ 179,721



City of Tonganoxie
2015 Adopted Budget
 Attachment E - Fund Schedules

Water Operations Fund	2013 Actual	2014 Projection	2015 Adopted
Beginning Fund Balance	\$ 640,064	\$ 228,674	\$ 304,855
Revenues			
Taxes	\$ 5,729	\$ 5,770	\$ 5,500
Service Charges	706,887	787,137	860,550
Fees, Licenses, Permits	6,570	8,630	10,000
Other	236,743	247,370	247,750
Total Revenues	\$ 955,929	\$ 1,048,907	\$ 1,123,800
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 1,595,993	\$ 1,277,581	\$ 1,428,655
Expenditures			
Operating			
Salaries and Benefits	\$ 207,995	\$ 312,411	\$ 399,112
Contractual Services	249,815	230,929	250,602
Supplies	48,263	50,500	47,000
Equipment	584	2,675	500
Subtotal Operating	\$ 506,657	\$ 596,515	\$ 697,214
Pass-Through			
Debt Service	338,062	320,235	307,243
Capital Improvements			
Total Expenditures	\$ 844,719	\$ 916,750	\$ 1,004,457
Transfers to Other Funds	\$ 522,600	\$ 55,976	\$ 118,988
Total Obligations	\$ 1,367,319	\$ 972,726	\$ 1,123,445
Ending Fund Balance	\$ 228,674	\$ 304,855	\$ 305,210





City of Tonganoxie
2015 Adopted Budget
 Attachment E - Fund Schedules

Water Park Sales Tax Fund	2013 Actual	2014 Projection	2015 Adopted
Beginning Fund Balance	\$ 32,760	\$ 919	\$ 919
Revenues			
Taxes	\$ 349,638	\$ 359,000	\$ 359,000
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	\$ 349,638	\$ 359,000	\$ 359,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 382,398	\$ 359,919	\$ 359,919
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	-	-	-
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ -	\$ -	\$ -
Transfers to Other Funds	\$ 381,480	\$ 359,000	\$ 359,000
Total Obligations	\$ 381,480	\$ 359,000	\$ 359,000
Ending Fund Balance	\$ 919	\$ 919	\$ 919

Attachment E - Fund Schedules

