



City of Tonganoxie

2016 Budget

CITY OF TONGANOXIE, KANSAS

ADOPTED BUDGET

FISCAL YEAR 2016

Mayor

Jason K. Ward

City Council

Andy Gilner

Curtis Oroke

Chris Donnelly

Jim Truesdell

Kara Reed

City Administrator

Nathan D. McCommon



CITY OF TONGANOXIE, KANSAS
ADOPTED BUDGET
FISCAL YEAR 2016

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Department Directors

Jamie Shockley, Assistant City Administrator

Kent Heskett, Public Works Director

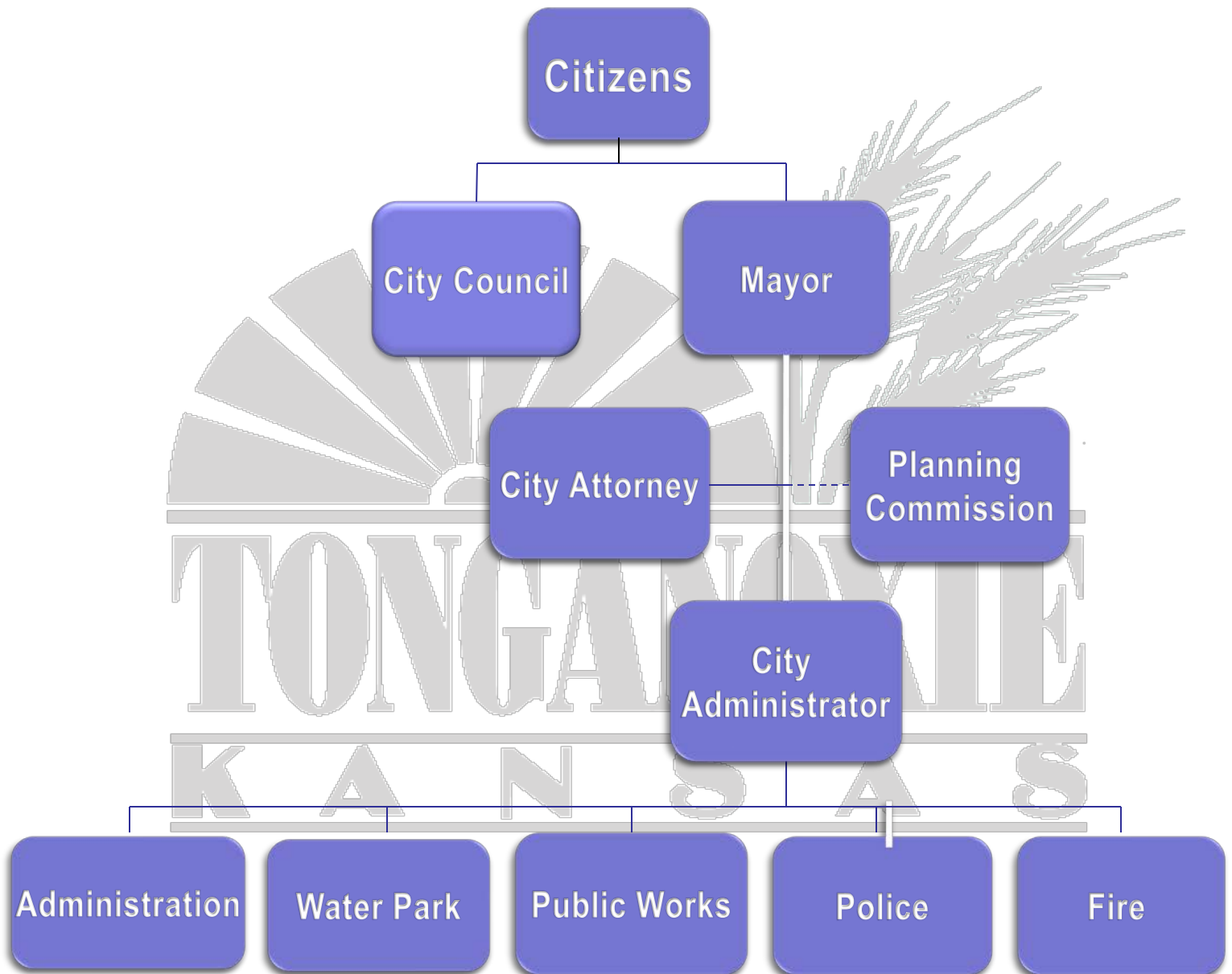
Jeffery J. Brandau, Police Chief

Jack Holcom, Fire Chief

Darren Shupe, Water Park Director

City of Tonganoxie

FY 2016 Organizational Chart



City of Tonganoxie

FY 2016 Dollars at a Glance

City Total Budget \$ 6,705,309

Ad Valorem Tax Levy Rates In Mills

City	44.175
County	37.127
USD 464	65.902
State	1.500
Total Levy Rate	148.704

City Levy Produces \$ 1,566,677

City Levy Portion of Budget 23.1%

Total Valuation \$ 35,465,213

Total Tax on \$100,000 home \$ 1,710.10

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

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



City of Tonganoxie

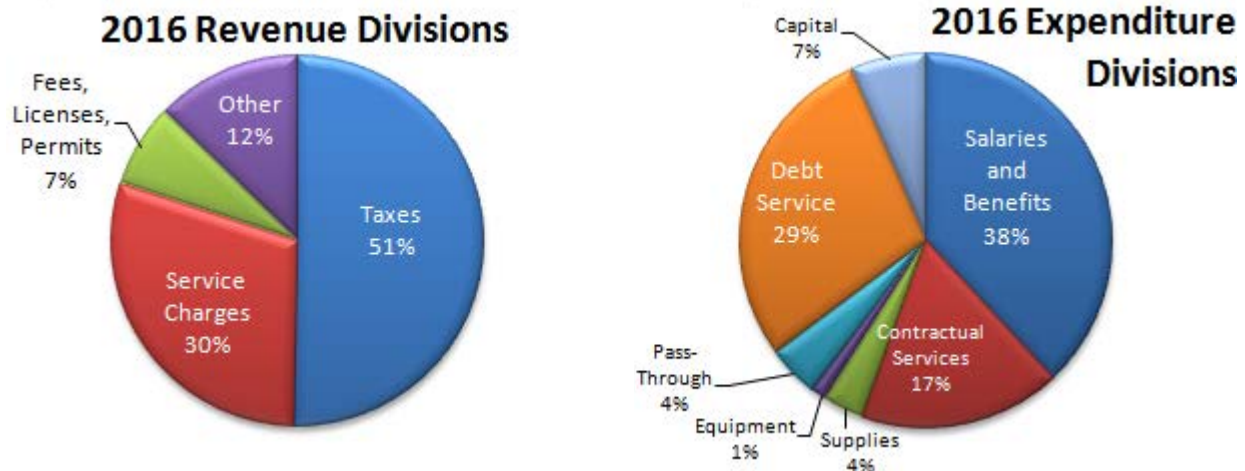
Office of the City Administrator

City Hall
321 S. Delaware
Tonganoxie, Kansas 66086
(913) 845-2620
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DATE: August 25, 2015
To: Honorable Mayor Jason K. Ward and Members of the City Council
SUBJECT: Fiscal Year 2016 Adopted Budget

The Adopted Budget for Fiscal Year 2016 anticipates total expenditures of \$6,705,309. This is a planned decrease of \$142,770, or 2.1%, from the Fiscal Year 2015 Adopted Budget and \$894,879, or 11.8%, less than actual expenditures at the close of Fiscal Year 2014. Moreover, the FY 2016 Budget is structurally balanced.

Prominent changes from the FY 2015 Budget include planned reductions in funding for equipment and capital improvements while planning for increases in health insurance, workers compensation, and debt service. Planned general obligation debt payments collectively will increase from Fiscal Year 2015 and continue to be paid by the three-quarter percent city sales tax, the one-percent county sales tax, property taxes, and the motor vehicle tax.



When adjusted without capital expenditures and debt service, general municipal operating expenditures are planned to decrease by \$149,355 or 3.6%. Since the preparation of the FY 2014 Budget, the city council has committed to its financial plan for a strong credit rating, which primarily targets improvements to cash reserves, and this FY 2016 Budget continues that commitment. Merit raises for employees are fully funded. No change to the net number of personnel positions is planned in FY 2016, yet the city council agreed to fund the conversion of one Police Officer position to a Police Sergeant position. Council members also agreed to continue the policy of replacing one police patrol vehicle each year.

In FY 2016, the General Fund plans to reserve \$404,410 in its fund balance to 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 chair of public meetings and represents the governing body publicly. The mayor may only vote to break a tie.

The executive team is comprised of the city administrator and five department directors, which are unclassified positions and are exempt from the provisions of the Fair Labor Standards Act. The city administrator provides professional leadership over all municipal services, advises city council on policy and public processes, ensures prudent fiscal management, and promotes good 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 finances, coordinates human resources, and processes utility billing, responds to calls from the public, and manages public records.

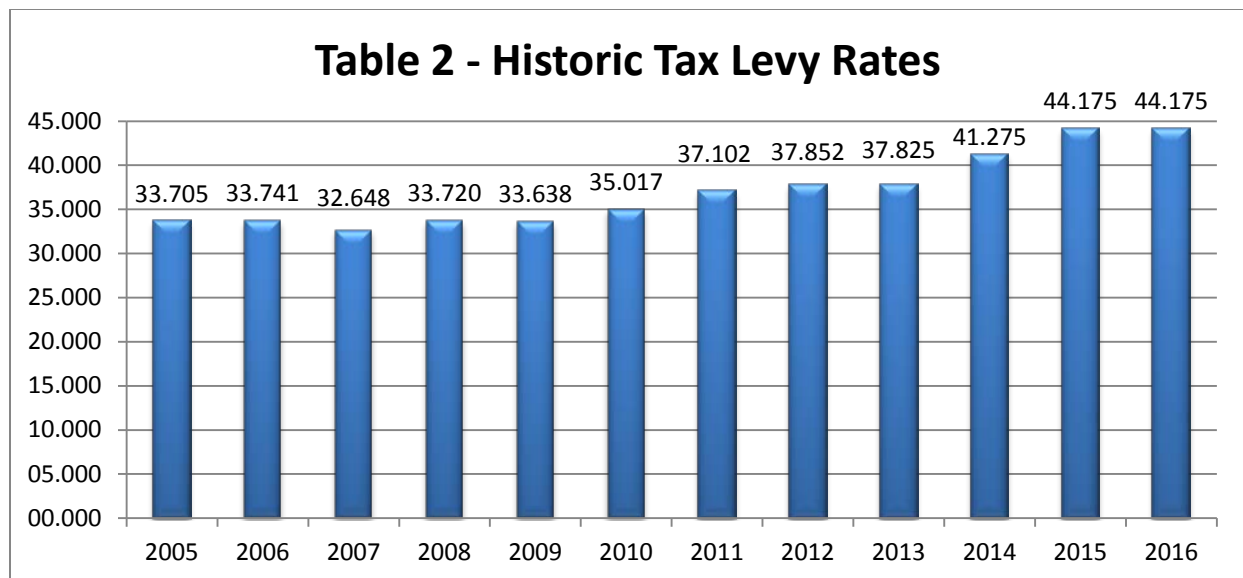
A portion equal to 5.95 mills of the tax levy is collected and passed on to the Tonganoxie Library for operations and 0.98 mills for library employee benefits. While both the revenues and expenditures appear on the municipal ledger, the city council exercises no authority over the library's budget or 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 2016 Budget, the municipal tax levy will remain unchanged at 44.175 mills. While considering a variety of expensive improvements to services and facilities, the city council committed to modest budget adjustments that would not raise property taxes. Table 1 below shows the current taxation on residential property owners. Commercial properties are taxed at slightly more than twice the rate of residential properties.

Table 1 – 44.175 Mills		
Property Value	Monthly Cost	Annual Cost
\$200,000	\$126.99	\$1,016.02
\$150,000	\$63.50	\$762.02
\$100,000	\$42.33	\$508.01

Table 2 on the following page illustrates the ad valorem tax rate in mills over twelve years. Since 2005, the property 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.



The overall assessed valuation of Tonganoxie is \$35,465,213, which is \$397,429 or 1.1% more than the prior year. The assessed valuation of Leavenworth County is \$598,088,758, which is \$19,864,239 or 3.4% more than last year. The territory within Unified School District 464 also increased by \$3,757,687 or 4.4%, for a total valuation of \$90,068,292. Not since 2009 have all three taxing jurisdictions simultaneously experienced improved valuations.

Consistent with the city council's policy to keep pace with inflationary costs, the FY 2016 Budget plans for three percent (3.0%) 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	2015 Charge	2016 Charge
Minimum User	\$27.60 per month	\$28.43 per month
4,000 Gallons User	\$56.73 per month	\$58.43 per month

In addition, to adapt for an increase in annual sewer debt payments, this FY 2016 Budget plans for a \$2.00 increase to the debt fee on utility bills. The fee is planned to change from \$9.50 to \$11.50. 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 2016 and nearly follow inflation. The regional average consumer price index, from January 2014 to January 2015, 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 2014 to the first half of 2015.

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 that are budgeted to increase in 2016 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 may promise a broader tax base and financial improvement for FY 2017.

GENERAL MUNICIPAL SERVICES

A fundamental framework of local 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 2016 Budget is the result of that public discussion in Tonganoxie.

The resources that support general municipal services include the ad valorem tax, sales tax, use tax, franchise fee, application fee, permit fee, court fine, water park user fee, water supply service charge, and wastewater service charge.

The funds that support general municipal services are subdivided by the departments that provide them. The divisions of work are listed as follows.

Fund Name	Department Name	Service
General	Public Works	Streets and Traffic
General	Police	Law Enforcement
General	Police/Administration	Codes Compliance
General	Fire	Fire Suppression
General	Fire	Emergency Medical Response
General/Water	Administration	Finance and Billing
General	Administration	Municipal Court
General	Water Park	Water Recreation
Water Operations	Public Works	Water Treatment and Supply
Sewer Operations	Public Works	Wastewater Treatment and Removal
Special Parks	Public Works	Parks Maintenance

As always, staff will remain closely attentive to financial progress through the year and adapt spending to provide high-quality services within the available resources. Management continually works toward 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 2016 comprise 29% of all expenditures. The FY 2016 Budget distinguishes four types of debt obligations: bonded debt, inter-local obligations, lease-purchase payments, and loans. In 2014, all loans were refunded by a new issuance of bonds, which eliminated loan payments for FY 2015 and FY 2016.

The primary fund to service bonded debt is the Debt, Bond, and Interest Fund, and its sole revenue source is the property (ad valorem) tax levy in an amount equal to 9.390 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 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 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 2016 Budget does not prepare 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

In consideration of options to seek a bigger city hall and police station, the city council agreed to pursue options without raising the real property tax levy. From existing budget levels, a combination from the Capital Projects Fund and the General Fund is committed for up to \$104,600 in new annual debt service payments. However, using this entire amount would leave negligible flexibility for the city council to fund small capital needs that typically arise each year.

While the city council has provided prioritization on a list of capital improvements, at this time, limited funding is available to allocate. Using matching state and federal grants would typically cost the City approximately 30.0% of total project cost. Estimated available revenue in Fiscal Year 2016 is approximately \$50,000 from the **Capital Projects Fund**. 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.

Street 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 the Special Highway Fund, the FY 2016 Budget appropriates just over \$124,000 for annual street repair projects.

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 2015, this fund paid for final finishes to the new addition to the fire station. In addition, this fund allowed for the purchase of a new grass fire suppression pump and sprayer.

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 \$54,600 for facilities in FY 2016.

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. The FY 2016 Budget appropriates \$60,000.

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

CONTINUED COMMITMENTS

The FY 2016 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	7,499
League of Kansas Municipalities	2,222
Retail Commercial Development Committee	2,500
Public Events	7,500
	<hr/>
	\$ 24,721

ANALYSIS OF OPERATIONS

The electrical controls for the water supply plant are very old and demand significant electricity. In present condition, the water supply mechanical system works as designed and has caused no critical concern about performance. However, the controls are obsolete and cause some inefficiency. Staff has been researching options to replace these controls with electronic ones. This replacement would regulate electrical consumption more efficiently, and the electrical cost savings should more than pay for the purchase.

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 2016 Budget adds 10.0% to current appropriation as a buffer for the unknown.

While the FY 2016 Budget devotes \$35,000 for the purchase of one police patrol vehicle, it has no continuing vehicle replacement plan. A typical replacement plan would calculate the usable life of the fleet and allocate a pro-rata share annually in successive budgets to be able to afford the replacements needed in each given year.

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.

Within two years, the Fire Department will need to replace fire hose and other expensive fire suppression equipment. Some items can qualify for grants, and staff will pursue as many grant options as available. Debt

service on fire radios and vehicles will end in FY 2017, which will increase financial capacity in the Fire Equipment Reserve Fund in FY 2018.

The FY 2016 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 supply and sewer certifications, and continuing education for managers. Staff actively seeks low-cost and no-cost options for additional training. A well trained workforce serves the community most effectively.

THIS BUDGET BOOK

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 2016 Adopted Budget is prepared to provide financial stability, affirm the delivery of services, satisfy planned debt obligations, and anticipate the subsequent fiscal year. The sequence of budget information is shown 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.

Thank you for the pleasure of serving the citizens of Tonganoxie.

Respectfully submitted,



Nathan D. McCommon
City Administrator

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

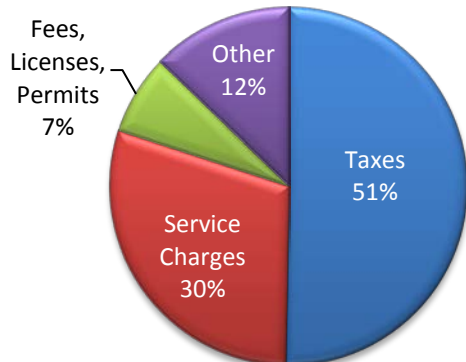




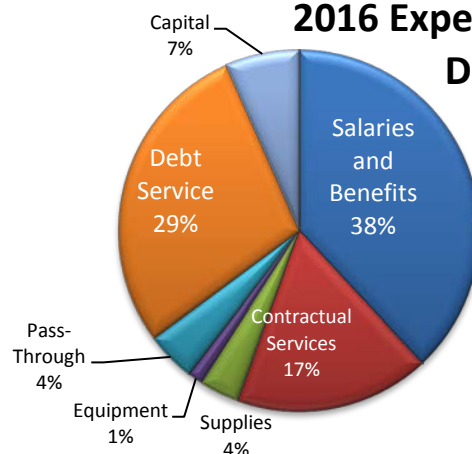
City of Tonganoxie 2016 Adopted Budget Overview

	2014 Actual	2015 Adopted	2016 Adopted
Revenue Overview			
Taxes	\$ 3,162,226	\$ 3,249,355	\$ 3,309,420
Service Charges	1,788,780	1,918,650	1,958,249
Fees, Licenses, Permits	473,785	470,350	473,500
Other	<u>2,057,782</u>	<u>1,048,818</u>	<u>838,214</u>
Total Revenues	\$ 7,482,573	\$ 6,687,173	\$ 6,579,383
Expenditure Overview			
Operating			
Salaries and Benefits	\$ 2,177,095	\$ 2,517,014	\$ 2,553,959
Contractual Services	1,190,559	1,218,778	1,167,778
Supplies	232,113	258,175	234,875
Equipment	<u>429,193</u>	<u>205,200</u>	<u>93,200</u>
Subtotal Operating	\$ 4,028,960	\$ 4,199,167	\$ 4,049,812
Pass-Through	305,842	313,669	299,959
Debt Service	1,797,577	1,787,484	1,915,886
Capital Improvements	<u>1,467,809</u>	<u>547,759</u>	<u>439,652</u>
Total Expenditures	\$ 7,600,188	\$ 6,848,079	\$ 6,705,309
Net Revenues	\$ (117,615)	\$ (160,906)	\$ (125,926)

2016 Revenue Divisions



2016 Expenditure Divisions





City of Tonganoxie

2016 Adopted Budget

Revenues by Category

Revenues by Category

	2014 Actual	2015 Adopted	2016 Adopted
Revenues			
Property Taxes	\$ 1,708,095	\$ 1,828,625	\$ 1,839,320
Sales and Use Tax	1,439,814	1,405,730	1,455,100
Excise Taxes	14,317	15,000	15,000
Subtotal Taxes	\$ 3,162,226	\$ 3,249,355	\$ 3,309,420
Charges for Service	\$ 1,788,780	\$ 1,918,650	\$ 1,958,249
Subtotal Charges	\$ 1,788,780	\$ 1,918,650	\$ 1,958,249
Franchise Fees	\$ 265,027	\$ 293,000	\$ 311,100
Fees	113,172	134,950	116,950
Licenses & Permits	95,586	42,400	45,450
Subtotal FLP	\$ 473,785	\$ 470,350	\$ 473,500
Grants/Donations	\$ 1,056,271	\$ 48,600	\$ 35,200
Interest and Rents	65,436	43,750	42,900
Sale of Assets	20,658	5,000	2,000
Special Assessments	76,733	79,500	81,000
Fines and Forfeits	193,266	202,000	175,000
Other Revenues	643,706	666,968	499,114
State Revenue Sharing	1,712	3,000	3,000
Subtotal Other	\$ 2,057,782	\$ 1,048,818	\$ 838,214
Total Revenues	\$ 7,482,573	\$ 6,687,173	\$ 6,579,383

Budget Highlights

Property taxes include real estate taxes, various vehicle taxes, and other large personal property taxes. The City Council agreed to no increase to the property tax levy in 2016.

Charges for service includes water, sewer, and sanitation charges. The City Council agreed to a standard 3% increase to water and sewer charges in 2016, as well as a \$2.00 debt surcharge on sewer bills to help pay for an increased sewer debt payment.

Franchise fees include fees collected from utility companies doing business and using infrastructure in Tonganoxie. The 2016 budget includes increasing the gas franchise fee from 4% to 5%.

Other revenues include reimbursed expenses, open records requests, and debt surcharges.



City of Tonganoxie

2016 Adopted Budget

Expenditure Summary

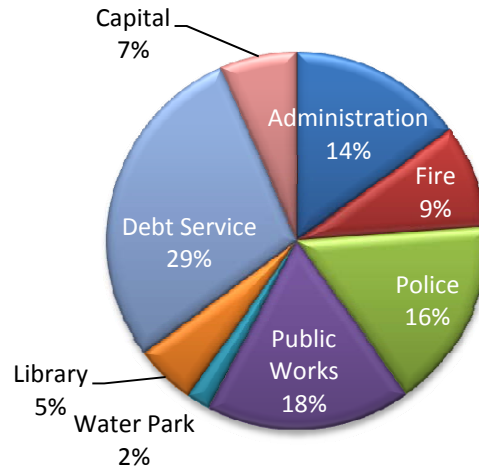
Expenditure Summary

	2014 Actual	2015 Adopted	2016 Adopted
Allocation by Category			
Salaries and Benefits	\$ 2,177,095	\$ 2,517,014	\$ 2,553,959
Contractual Services	1,190,559	1,218,778	1,167,778
Supplies	232,113	258,175	234,875
Equipment	429,193	205,200	93,200
Pass-Through	305,842	313,669	299,959
Debt Service	1,797,577	1,787,484	1,915,886
Capital Improvements	1,467,809	547,759	439,652
Total	7,600,188	6,848,079	6,705,309
Allocation by Department and Service			
Mayor and Council	\$ -	\$ 2,000	\$ 2,000
Administration	914,344	1,086,469	1,008,227
Fire	452,556	574,426	587,961
Police	1,055,109	1,088,344	1,093,694
Public Works	1,417,539	1,259,180	1,175,884
Water Park	155,171	138,079	136,609
Library	340,083	364,338	345,396
Debt Service	1,797,577	1,787,484	1,915,886
Capital Improvements	1,467,809	547,759	439,652
Total	\$ 7,600,188	\$ 6,848,079	\$ 6,705,309
Allocation by Fund			
Capital Projects	\$ 1,451,976	\$ 396,962	\$ 510,000
Capital Reserve	306,583	20,000	20,000
Debt, Bond & Interest	364,700	360,421	392,348
Fire Capital Reserve	72,390	109,160	76,000
General Fund	2,577,461	2,743,428	2,716,327
Law Enforcement Trust	17,849	5,000	5,000
Library Operations	340,083	364,338	345,396
Police Capital Reserve	18,749	20,000	20,000
Sanitation	297,157	297,262	325,000
Sewer Capital Reserve	3,144	97,000	60,000
Sewer Operations	518,196	588,885	638,800
Special Highway	103,265	358,166	174,100
Special Parks	2,408	6,000	5,000
Transient Guest Tax	320	1,000	4,000
Water Capital Reserve	235,640	117,000	50,000
Water Operations	911,267	1,004,457	1,018,338
Water Park Sales Tax	379,000	359,000	345,000
Total	\$ 7,600,188	\$ 6,848,079	\$ 6,705,309



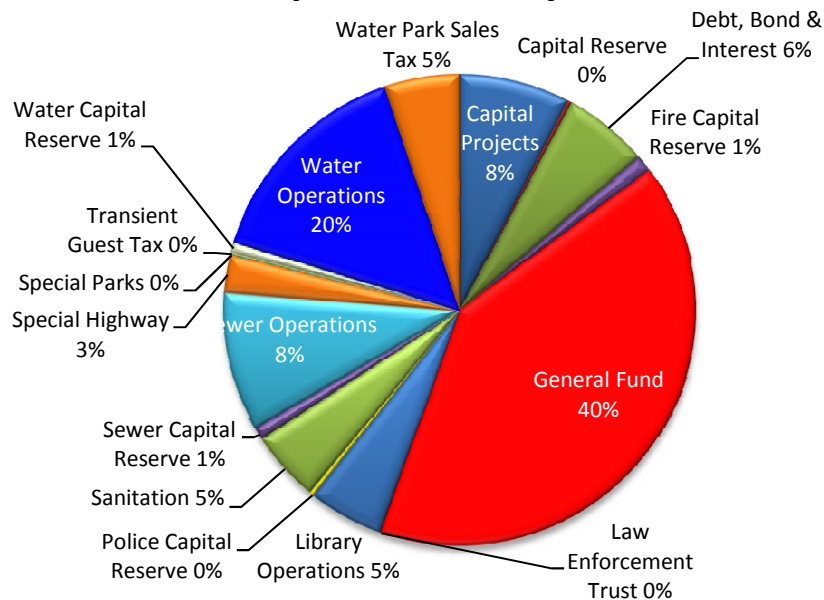
City of Tonganoxie **2016 Adopted Budget** Expenditure Charts

Expenditures by Department



Administration	\$ 1,008,227	Water Park	\$ 136,609
Fire	\$ 587,961	Library	\$ 345,396
Police	\$ 1,093,694	Debt Service	\$ 1,915,886
Public Works	\$ 1,175,884	Capital Improvements	\$ 439,652

Expenditures by Fund





City of Tonganoxie 2016 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

	2014 Actual	2015 Budget	2016 Adopted
Expenditures by Category			
Personal Services	\$ -	\$ -	\$ -
Contractual Services	-	2,000	2,000
Supplies	-	-	-
Equipment	-	-	-
Total	\$ -	\$ 2,000	\$ 2,000
Expenditures by Fund			
General Fund	\$ -	\$ 2,000	\$ 2,000
Total	\$ -	\$ 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 Inclusions

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 2016 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

	2014 Actual	2015 Budget	2016 Adopted
Expenditures by Category			
Personal Services	\$ 362,396	\$ 457,289	\$ 473,387
Contractual Services	531,545	547,230	494,030
Supplies	15,082	26,350	19,550
Equipment	5,321	55,600	21,260
Total	\$ 914,344	\$ 1,086,469	\$ 1,008,227

Expenditures by Fund			
General Fund	\$ 455,034	\$ 556,473	\$ 447,493
Water Operations	83,993	130,725	130,725
Sewer Operations	77,840	101,009	101,009
Sanitation	297,157	297,262	325,000
Transient Guest Tax	320	1,000	4,000
Total	\$ 914,344	\$ 1,086,469	\$ 1,008,227

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	1.0	1.0
Utility Billing Clerk	2.0	0.0	0.0
Codes Inspector (FTE)	0.5	1.0	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	5.3	6.8	6.8

Budget Inclusions

Included in the preliminary 2016 administration budget are employee raises. Additional funding is also allocated for probation services, as those costs are expected to rise in 2016. The \$54,600 that was set aside in 2015 for facilities and equipment has been moved to the Capital Improvements budget page.



City of Tonganoxie 2016 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	7,499
League of Kansas Municipalities	2,222
Retail Commercial Development Committee	2,500
Public Events	7,500
	<hr/>
	\$ 24,721

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

Legal counsel	\$ 28,500
City planning	25,000
City engineering	7,000
Auditing	8,466
Animal control	26,362
Information technology	12,000
Payroll Services	5,000
	<hr/>
	\$ 112,328

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 2016 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.

- | | |
|---|---|
| <ul style="list-style-type: none"> - Fire Suppression - Emergency Medical | <ul style="list-style-type: none"> - Inspections - Investigations |
|---|---|

Fire

	2014 Actual	2015 Budget	2016 Adopted
Expenditures by Category			
Personal Services	\$ 379,637	\$ 493,746	\$ 500,441
Contractual Services	53,189	63,130	63,130
Supplies	19,730	17,550	17,550
Equipment	-	-	6,840
Total	\$ 452,556	\$ 574,426	\$ 587,961

Expenditures by Fund			
General Fund	\$ 452,547	\$ 574,426	\$ 581,121
Fire Capital Reserve	9	-	6,840
Total	\$ 452,556	\$ 574,426	\$ 587,961

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 Inclusions

Personal Services reflects employee raises and increases in pension and health insurance. The Fire Department budget also includes \$6,840 for equipment purchases.

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 2016 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

	2014 Actual	2015 Budget	2016 Adopted
Expenditures by Category			
Personal Services	\$ 788,073	\$ 885,773	\$ 889,923
Contractual Services	85,472	82,321	83,521
Supplies	58,102	62,150	62,150
Equipment	123,462	58,100	58,100
Total	\$ 1,055,109	\$ 1,088,344	\$ 1,093,694

Expenditures by Fund			
General Fund	\$ 1,018,511	\$ 1,063,344	\$ 1,068,694
Police Capital Reserve	18,749	20,000	20,000
Law Enforcement Trust	17,849	5,000	5,000
Total	\$ 1,055,109	\$ 1,088,344	\$ 1,093,694

Personnel Positions			
Police Chief	1.0	1.0	1.0
Lieutenant	2.0	1.0	1.0
Sergeant	1.0	2.0	3.0
Police Officer	6.0	6.0	5.0
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 Inclusions

Personal Services reflects an increase for merit raises and pension.

Council agreed to fund a police sergeant position in replacement of a police officer position.

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



City of Tonganoxie 2016 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

	2014 Actual	2015 Budget	2016 Adopted
Expenditures by Category			
Personal Services	\$ 525,411	\$ 544,423	\$ 561,127
Contractual Services	493,464	498,932	499,932
Supplies	116,983	130,325	113,825
Equipment	281,681	85,500	1,000
Total	\$ 1,417,539	\$ 1,259,180	\$ 1,175,884

Expenditures by Fund			
General Fund	\$ 386,496	\$ 326,967	\$ 343,671
Employee Benefits	-	-	-
Water Operations	511,016	566,489	551,489
Water Capital Reserve	-	47,000	-
Capital Reserve	306,583	20,000	20,000
Sewer Operations	211,036	255,724	255,724
Sewer Capital	-	37,000	-
Special Parks	2,408	6,000	5,000
Total	\$ 1,417,539	\$ 1,259,180	\$ 1,175,884

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 Inclusions

Personal Services reflects an increase for merit raises and pension.



City of Tonganoxie 2016 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

	2014 Actual	2015 Budget	2016 Adopted
Expenditures by Category			
Personal Services	\$ 87,337	\$ 85,114	\$ 83,644
Contractual Services	26,889	25,165	25,165
Supplies	22,216	21,800	21,800
Equipment	18,729	6,000	6,000
Total	\$ 155,171	\$ 138,079	\$ 136,609

Expenditures by Fund			
General Fund	\$ 155,171	\$ 138,079	\$ 136,609
Total	\$ 155,171	\$ 138,079	\$ 136,609

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 Inclusions

Personal Services plans for employee raises.



City of Tonganoxie 2016 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

	2014 Actual	2015 Budget	2016 Adopted
Expenditures by Category			
Personal Services	\$ 34,241	\$ 50,669	\$ 45,437
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	-	-	-
Pass-Through	305,842	313,669	299,959
Total	\$ 340,083	\$ 364,338	\$ 345,396
Expenditures by Fund			
Library Fund	\$ 340,083	\$ 364,338	\$ 345,396
Total	\$ 340,083	\$ 364,338	\$ 345,396
Personnel Positions	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
None	Total 0.0	0.0	0.0

Budget Inclusions

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.



City of Tonganoxie 2016 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.

	2014 Actual	2015 Adopted	2016 Adopted
Expenditures by Debt Type			
Bond Issue	\$ 1,532,556	\$ 1,536,185	\$ 1,664,587
Loans	-	-	-
Inter-Local	128,870	115,148	115,148
Lease-Purchase	136,151	136,151	136,151
Total	\$ 1,797,577	\$ 1,787,484	\$ 1,915,886

Expenditures by Fund			
General	\$ 82,139	\$ 82,139	\$ 82,139
Capital Projects	300,000	319,203	359,484
Debt Bond & Interest	364,700	360,421	392,348
Fire Capital Reserve	69,160	69,160	69,160
Special Highway	57,000	58,166	49,564
Sewer Operations	229,320	232,152	282,067
Water Operations	316,258	307,243	336,124
Water Park Sales Tax	379,000	359,000	345,000
Total	\$ 1,797,577	\$ 1,787,484	\$ 1,915,886

Budget Inclusions

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 2016 Budget dedicates \$392,348 of ad valorem taxes to debt payments, which is 20.5% of the City's total 2016 debt payments



City of Tonganoxie 2016 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		2014	2015	2016
Bond Debt Service	Fund	Actual	Adopted	Adopted
02 Water Bond	Water	\$ 136,735	\$ 136,575	\$ 141,075
06 S. Water Tower	Water	45,310	48,690	46,845
13B Series	Water	120,490	121,978	148,204
13B Series	Sewer	229,320	232,152	282,065
00 Downtown	Debt	14,813	-	-
00 Downtown	Sp Hwy (subsidy)	-	14,263	13,713
04 Street Impr.	Debt	116,020	-	-
04 Street Impr.	Cap Proj (subsidy)	30,000	-	-
07 PW Facility	Debt	-	131,474	188,750
07 PW Facility	Cap Proj (subsidy)	146,210	36,474	-
09 Street Impr.	Debt	74,973	-	-
09 Street Impr.	Cap Proj (subsidy)	23,790	83,681	82,782
09 Street Impr.	Sp Hwy (subsidy)	-	23,681	22,782
10 Street Impr.	Sp Hwy (subsidy)	57,000	14,048	13,070
10 Street Impr.	Cap Proj (subsidy)	-	99,048	98,070
10 Street Impr.	Debt	11,995	-	-
13A Industrial Park	Debt	83,669	128,830	101,430
13A Industrial Park	Cap Proj (subsidy)	-	-	30,825
13B Tax-Exempt	Debt	38,868	33,174	-
13B Tax-Exempt	Sp Hwy (subsidy)	-	6,174	-
13B Tax-Exempt	Cap Proj (subsidy)	-	-	47,808
07 Water Park	Debt (subsidy)	24,363	66,943	102,168
07 Water Park	Water Park	379,000	359,000	345,000
Subtotal		\$ 1,532,556	\$ 1,536,185	\$ 1,664,587
Inter-Local Debt Service				
Fire Radios	Fire Res	\$ 15,148	\$ 15,148	\$ 15,148
Wholesale Water Dist	Water	13,722	-	-
County Rd. 1	Cap Proj	100,000	100,000	100,000
Subtotal		\$ 128,870	\$ 115,148	\$ 115,148
Lease-Purchase Debt Service				
Ball Field Purchase	General	\$ 82,139	\$ 82,139	\$ 82,139
Fire Apparatus	Fire Res	48,204	48,204	48,204
2011 Ford F250	Fire Res	5,808	5,808	5,808
Subtotal		\$ 136,151	\$ 136,151	\$ 136,151
Total		\$ 1,797,577	\$ 1,787,484	\$ 1,915,886



City of Tonganoxie 2016 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

	2014 Actual	2015 Adopted	2016 Adopted
Expenditures by Capital Type			
Facilities	\$ 3,221	\$ 40,000	\$ -
Roadway Improvements	427,496	27,759	-
Sidewalks	27,563	-	-
Parks & Trails	724,480	-	-
Utilities	238,784	130,000	110,000
Maintenance	46,265	300,000	174,536
General Capital	-	50,000	155,116
Total	\$ 1,467,809	\$ 547,759	\$ 439,652
Expenditures by Fund			
General Fund	\$ 27,563	\$ -	\$ 54,600
Capital Projects	1,151,976	77,759	150,516
Fire Capital Reserve	3,221	40,000	-
Special Highway	46,265	300,000	124,536
Sewer Capital Reserve	3,144	60,000	60,000
Water Capital Reserve	235,640	70,000	50,000
Total	\$ 1,467,809	\$ 547,759	\$ 439,652
Facilities			
Fire Station Expansion	\$ 3,221	\$ 40,000	\$ -
Roadway Improvements			
Stone Creek/24-40 Signal	\$ 427,496	\$ 27,759	\$ -
Sidewalks			
Washington Street Sidewalk	\$ 27,563	\$ -	\$ -
Parks & Trails			
Chieftain Trail Phase II	\$ 724,480	\$ -	\$ -
Utilities			
Sewer extension to Business Park	\$ -	\$ -	\$ -
Sewer infrastructure maintenance	\$ 3,144	\$ 60,000	\$ 60,000
Sewer machinery and equipment	\$ -	\$ -	\$ -
Water extension to Business Park	\$ 209,320	\$ -	\$ -
Water infrastructure maintenance	\$ 26,320	\$ 70,000	\$ 50,000
Maintenance			
Resurface various streets	\$ 46,265	\$ 300,000	\$ 124,536
Financial management software	\$ -	\$ -	\$ 50,000
Unallocated	\$ -	\$ 50,000	\$ 155,116

Budget Highlights

The Capital Budget plans no increases in 2016. Council agreed to set aside \$50,000 for the purchase of new financial management software and agreed to commit \$104,600 to put toward facilities. \$51,116 of unallocated funding in the Capital Projects fund has also been set aside.



ATTACHMENT A

Glossary



City of Tonganoxie 2016 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.

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%).

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.

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	2009	2010	2011	2012	2013	2014	2015	2016
Administration	4	4	4	5	4	5	6	6
Fire	4	4	4	4	4	7	7	7
Police	12	12	11	11	11	12	12	12
Public Works	8	7	7	8	8	8	8	8
Aquatics	0	0	0	0	0	0	0	0
Total Full-time Permanent Positions	28	27	26	28	27	32	33	33

Full Detail All Positions

Department	Position Title	Classification	Type	2009	2010	2011	2012	2013	2014	2015	2016
Administration	City Administrator	Unclassified	Full-time	1	1	1	1	1	1	1	1
Administration	Assistant City Administrator	Exempt	Full-time	0	1	1	1	1	1	1	1
Administration	City Clerk	Non-exempt	Full-time	1	0	0	0	0	0	0	0
Administration	Deputy City Clerk	Non-exempt	Full-time	0	0	0	1	0	0	1	1
Administration	Utility Billing Clerk	Non-exempt	Full-time	2	2	2	2	2	3	0	0
Administration	Administrative Assistant	Non-exempt	Full-time	0	0	0	0	0	0	2	2
Administration	Court Clerk	Non-exempt	Part-time	1	1	1	0	0	0	0	0
Administration	Codes Inspector	Non-exempt	Full-time	0	0	0	0	0	1	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	9	11	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	5	5	5
Fire	Firefighter	Non-exempt	Part-time	15	15	15	15	15	15	15	15
Fire Total				19	19	19	19	19	22	22	22
Police	Police Chief	Exempt	Full-time	1	1	1	1	1	1	1	1
Police	Lieutenant	Non-exempt	Full-time	2	2	1	2	2	1	1	1
Police	Sergeant	Non-exempt	Full-time	2	2	2	1	1	2	2	3
Police	Investigator	Non-exempt	Full-time	0	0	0	0	0	1	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	5
Police	Clerk	Non-exempt	Full-time	1	1	1	1	1	1	1	1
Police Total				22	22	21	21	21	22	22	18
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	2	2	2	2
Public Works	Maintenance Worker I	Non-exempt	Full-time	1	0	0	1	0	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	1	1	1
Public Works Total				10	9	9	10	10	9	9	9
Aquatics	Acquatics Director	Exempt	Full-time	1	1	1	1	1	1	1	1
Aquatics	Office Manager	Non-exempt	Full-time	1	1	1	1	2	2	2	2
Aquatics	Lessons Instructor	Non-exempt	Part-time	1	1	1	0	0	0	0	0
Aquatics	Lifeguards	Non-exempt	Part-time	27	28	28	24	24	20	20	20
Aquatics	Concession Clerk	Non-exempt	Part-time	8	8	8	7	7	7	7	7
Aquatics Total				38	39	39	33	34	30	30	30
Grand Total				99	99	98	93	93	94	94	90



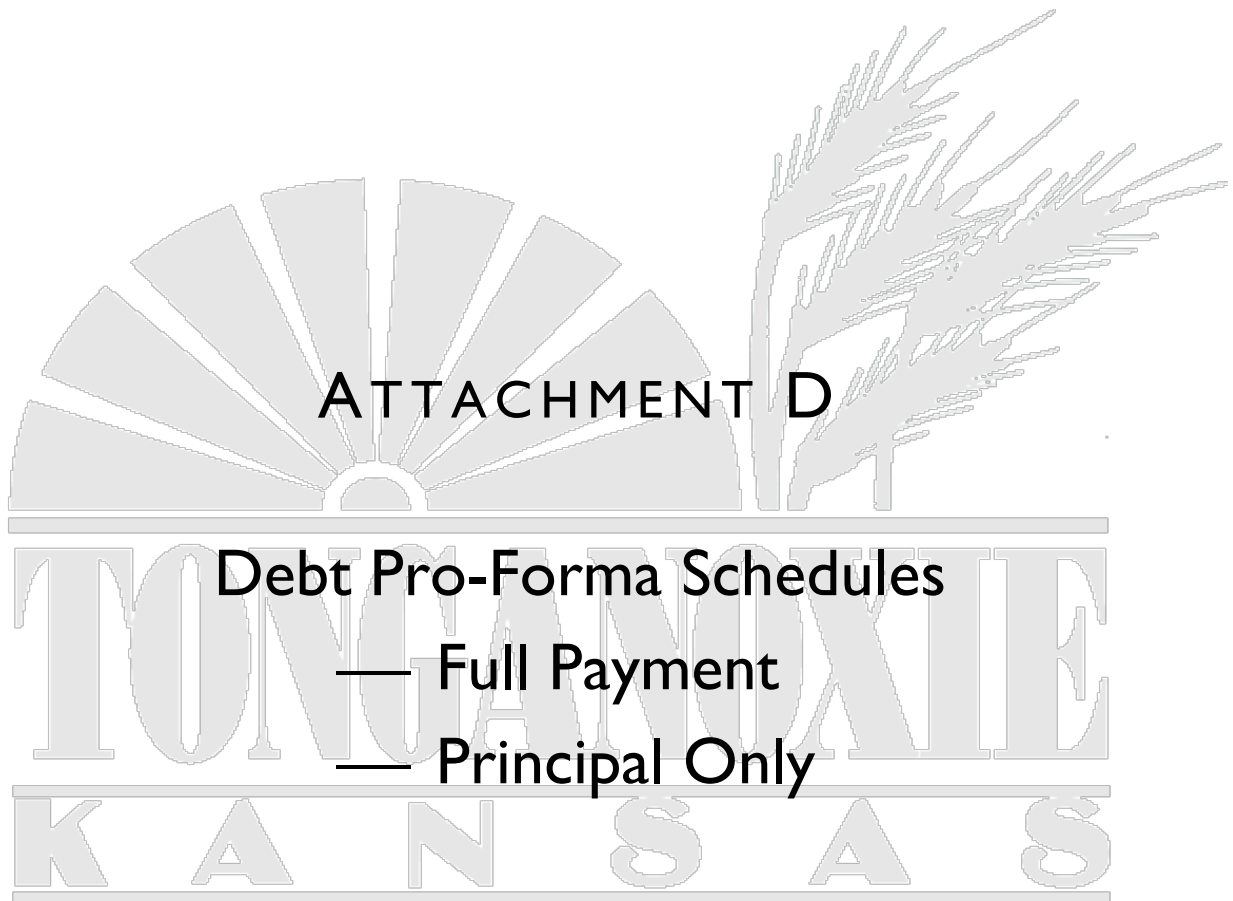
ATTACHMENT C

Position Classifications & Pay Scales

City of Tonganoxie Position Classifications

Position	Pay Range	Minimum	Maximum	Demand	FLSA	
Administrative Assistant	3	\$ 2,688.40	\$ 3,705.99	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	14	\$ 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	\$ 4,984.33	Full Time	Non-Exempt	
Police Lieutenant	13	\$ 4,515.33	\$ 6,224.44	Full Time	Non-Exempt	
Police Officer	7	\$ 2,894.67	\$ 3,991.87	Full Time	Non-Exempt	
Police Sergeant	10	\$ 3,615.73	\$ 4,984.33	Full Time	Non-Exempt	
Police Trainee	3	\$ 2,152.80	\$ 4,629.08	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	\$ 4,984.33	Full Time	Non-Exempt	
Utilities Billing Clerk	3	\$ 2,152.80	\$ 3,705.99	Full Time	Non-Exempt	

City of Tonganoxie		2016													
Compensation Schedule		Step Gap 2.5%													
Monthly Rate, Range by Step		A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		1,856.40	1,902.81	1,950.38	1,999.14	2,049.12	2,100.35	2,152.85	2,206.68	2,261.84	2,318.39	2,376.35	2,435.76	2,496.65	2,559.07
2		1,998.53	2,048.50	2,099.71	2,152.20	2,206.01	2,261.16	2,317.69	2,375.63	2,435.02	2,495.89	2,558.29	2,622.25	2,687.81	2,755.00
3		2,688.40	2,755.61	2,824.50	2,895.11	2,967.49	3,041.68	3,117.72	3,195.66	3,275.55	3,357.44	3,441.38	3,527.41	3,615.60	3,705.99
4		2,319.20	2,377.18	2,436.61	2,497.52	2,559.96	2,623.96	2,689.56	2,756.80	2,825.72	2,896.36	2,968.77	3,042.99	3,119.07	3,197.04
5		2,496.00	2,558.40	2,622.36	2,687.92	2,755.12	2,823.99	2,894.59	2,966.96	3,041.13	3,117.16	3,195.09	3,274.97	3,356.84	3,440.76
6		2,688.40	2,755.61	2,824.50	2,895.11	2,967.49	3,041.68	3,117.72	3,195.66	3,275.55	3,357.44	3,441.38	3,527.41	3,615.60	3,705.99
7		2,894.67	2,967.03	3,041.21	3,117.24	3,195.17	3,275.05	3,356.93	3,440.85	3,526.87	3,615.04	3,705.42	3,798.05	3,893.00	3,990.33
8		3,118.27	3,196.22	3,276.13	3,358.03	3,441.98	3,528.03	3,616.23	3,706.64	3,799.31	3,894.29	3,991.64	4,091.44	4,193.72	4,298.57
9		3,358.03	3,441.98	3,528.03	3,616.23	3,706.64	3,799.31	3,894.29	3,991.64	4,091.44	4,193.72	4,298.57	4,406.03	4,516.18	4,629.08
10		3,615.73	3,706.13	3,798.78	3,893.75	3,991.09	4,090.87	4,193.14	4,297.97	4,405.42	4,515.56	4,628.44	4,744.16	4,862.76	4,984.33
11		4,515.33	4,628.22	4,743.92	4,862.52	4,984.08	5,108.69	5,236.40	5,367.31	5,501.50	5,639.03	5,780.01	5,924.51	6,072.62	6,224.44
12		4,192.93	4,297.76	4,405.20	4,515.33	4,628.21	4,743.92	4,862.52	4,984.08	5,108.68	5,236.40	5,367.31	5,501.49	5,639.03	5,780.00
13		4,515.33	4,628.22	4,743.92	4,862.52	4,984.08	5,108.69	5,236.40	5,367.31	5,501.50	5,639.03	5,780.01	5,924.51	6,072.62	6,224.44
14		4,863.73	4,985.33	5,109.96	5,237.71	5,368.65	5,502.87	5,640.44	5,781.45	5,925.99	6,074.14	6,225.99	6,381.64	6,541.18	6,704.71
	15.51														
	16.70	17.12	17.55	17.98	18.43	18.89	19.37	19.85	20.35	20.86	21.38	21.91	22.46	23.02	
	34,736.00	35,604.40	36,494.51	37,406.87	38,342.04	39,300.60	40,283.11	41,290.19	42,322.44	43,380.50	44,465.02	45,576.64	46,716.06	47,883.96	
	19.37	19.86	20.35	20.86	21.38	21.92	22.47	23.03	23.60	24.19	24.80	25.42	26.05		
	40,296.39	41,303.80	42,336.39	43,394.80	44,479.67	45,591.66	46,731.45	47,899.74	49,097.23	50,324.66	51,582.78	52,872.35	54,194.16		



ATTACHMENT D

Debt Pro-Forma Schedules

— Full Payment

— Principal Only

Debt Pro-Forma Schedule - Principal and Interest

	2016	2017	2018	2019	2020	2021	2022	2023	2024
Bond Debt									
02 Water Bond	\$ 141,075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06 S. Water Tower	46,845	-	-	-	-	-	-	-	-
00 Downtown	13,713	13,163	12,588	12,013	\$ 11,438	15,863	-	-	-
07 PW Facility	188,750	188,570	188,205	222,580	230,360	237,468	233,888	-	-
09 Street Impr.	105,563	103,643	106,603	104,263	106,825	104,095	106,260	103,110	104,885
10 Street Impr.	111,140	109,185	257,230	265,533	263,033	-	-	-	-
13A Industrial Park	132,255	135,568	133,768	131,967	134,968	127,417	130,017	132,468	129,768
13B Tax-Exempt	478,078	495,878	488,178	490,478	487,578	634,578	628,478	622,278	630,978
07 Water Park	447,168	477,020	-	-	-	-	-	-	-
	\$ 1,664,587	\$ 1,523,027	\$ 1,186,572	\$ 1,226,834	\$ 1,234,202	\$ 1,119,421	\$ 1,098,643	\$ 857,856	\$ 865,631
Inter-Local Debt									
Fire Radios	\$ 15,148	\$ 15,148	-	-					
County Rd. 1	100,000	100,000	100,000	600,000					
	\$ 115,148	\$ 115,148	\$ 100,000	\$ 600,000					
Lease-Purchase Debt									
Ball Field Purchase	\$ 82,139	\$ 82,139	\$ 82,139	\$ 82,139	37,080				
Fire Apparatus	48,205	24,089	-	-	-				
2011 Ford F250	5,808	5,865	-	-	-				
	\$ 136,152	\$ 112,093	\$ 82,139	\$ 82,139	\$ 37,080				
Grand Total	\$ 1,915,887	\$ 1,750,267	\$ 1,368,711	\$ 1,908,973	\$ 1,271,282	\$ 1,119,421	\$ 1,098,643	\$ 857,856	\$ 865,631
Yearly Variance	\$ 128,402	\$ (165,620)	\$ (381,556)	\$ 540,262	\$ (637,691)	\$ (151,861)	\$ (20,778)	\$ (240,787)	\$ 7,775

Debt Pro-Forma Schedule - Principal and Interest

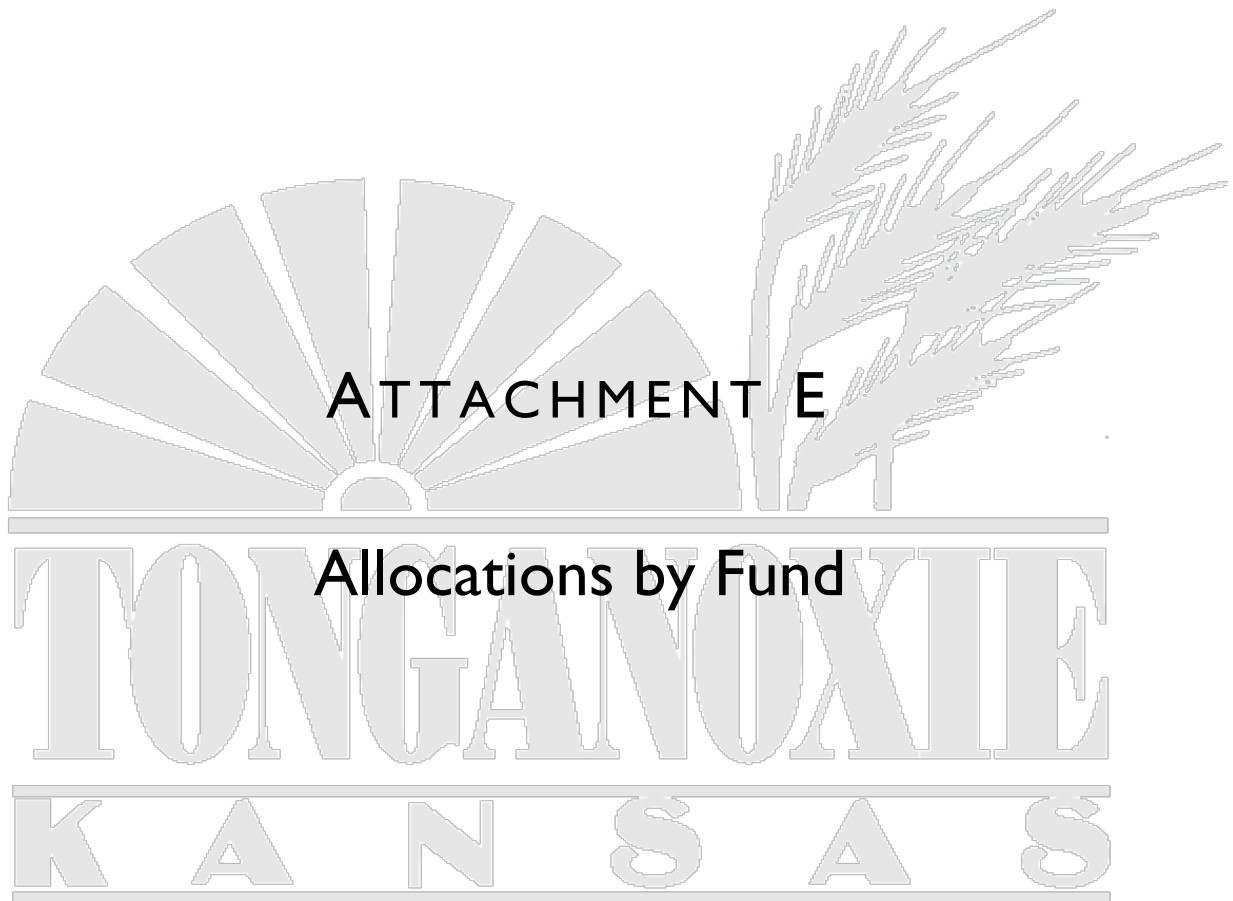
	2025	2026	2027	2028	2029	2030	2031	2032	2033
Bond Debt									
02 Water Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06 S. Water Tower	-	-	-	-	-	-	-	-	-
00 Downtown	-	-	-	-	-	-	-	-	-
07 PW Facility	-	-	-	-	-	-	-	-	-
09 Street Impr.	106,365	107,540	103,400	104,215	104,750	-	-	-	-
10 Street Impr.	-	-	-	-	-	-	-	-	-
13A Industrial Park	127,067	129,008	130,778	127,178	128,378	129,178	124,668		-
13B Tax-Exempt	634,278	177,278	178,635	174,875	175,875	131,750	128,375	125,048	\$ 125,160
07 Water Park	-	-	-	-	-	-	-	-	-
	<u>\$ 867,710</u>	<u>\$ 413,826</u>	<u>\$ 412,813</u>	<u>\$ 406,268</u>	<u>\$ 409,003</u>	<u>\$ 260,928</u>	<u>\$ 253,043</u>	<u>\$ 125,048</u>	<u>\$ 125,160</u>
Inter-Local Debt									
Fire Radios									
County Rd. 1									
Lease-Purchase Debt									
Ball Field Purchase									
Fire Apparatus									
2011 Ford F250									
Grand Total	\$ 867,710	\$ 413,826	\$ 412,813	\$ 406,268	\$ 409,003	\$ 260,928	\$ 253,043	\$ 125,048	\$ 125,160
Yearly Variance	\$ 2,079	\$ (453,884)	\$ (1,013)	\$ (6,545)	\$ 2,735	\$ (148,075)	\$ (7,885)	\$ (127,995)	\$ 112

Debt Pro-Forma Schedule - Principal Only

	2016	2017	2018	2019	2020	2021	2022	2023	2024
Bond Debt Service									
02 Water Bond	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06 S. Water Tower	45,000	-	-	-	-	-	-	-	-
00 Downtown	10,000	10,000	10,000	10,000	10,000	15,000	-	-	-
07A PW Facility	140,000	145,000	150,000	190,000	205,000	220,000	225,000	-	-
09 Street Impr.	60,000	60,000	65,000	65,000	70,000	70,000	75,000	75,000	80,000
10 Street Impr.	85,000	85,000	235,000	250,000	255,000	-	-	-	-
13A Industrial Park	75,000	80,000	80,000	80,000	85,000	80,000	85,000	90,000	90,000
13B Tax-Exempt	360,000	385,000	385,000	395,000	400,000	555,000	560,000	565,000	585,000
07B Water Park	415,000	460,000	-	-	-	-	-	-	-
	\$ 1,325,000	\$ 1,225,000	\$ 925,000	\$ 990,000	\$ 1,025,000	\$ 940,000	\$ 945,000	\$ 730,000	\$ 755,000
Inter-Local Debt Service									
Fire Radios	\$ 15,148	\$ 15,148	-	-					
County Rd. 1	100,000	100,000	100,000	600,000					
	\$ 115,148	\$ 115,148	\$ 100,000	\$ 600,000					
Lease-Purchase Debt Service									
Ball Field Purchase	\$ 69,443	\$ 72,299	\$ 75,239	\$ 78,297	36,343				
Fire Apparatus	45,319	23,503	-	-	-				
2011 Ford F250	5,437	5,703	-	-	-				
	\$ 120,199	\$ 101,505	\$ 75,239	\$ 78,297	\$ 36,343				
Grand Total	\$ 1,560,347	\$ 1,441,653	\$ 1,100,239	\$ 1,668,297	\$ 1,061,343	\$ 940,000	\$ 945,000	\$ 730,000	\$ 755,000

Debt Pro-Forma Schedule - Principal Only

	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.	85,000	90,000	90,000	95,000	100,000	-	-	-	-
10 Street Impr.	-	-	-	-	-	-	-	-	-
13A Industrial Park	90,000	95,000	100,000	100,000	105,000	110,000	110,000	115,000	120,000
13B Tax-Exempt	600,000	155,000	160,000	160,000	165,000	125,000	125,000	-	-
07B Water Park	-	-	-	-	-	-	-	-	-
	<u>\$ 775,000</u>	<u>\$ 340,000</u>	<u>\$ 350,000</u>	<u>\$ 355,000</u>	<u>\$ 370,000</u>	<u>\$ 235,000</u>	<u>\$ 235,000</u>	<u>\$ 115,000</u>	<u>\$ 120,000</u>
Inter-Local Debt Serv									
Fire Radios									
County Rd. 1									
Lease-Purchase Debt									
Ball Field Purchase									
Fire Apparatus									
2011 Ford F250									
Grand Total	\$ 775,000	\$ 340,000	\$ 350,000	\$ 355,000	\$ 370,000	\$ 235,000	\$ 235,000	\$ 115,000	



ATTACHMENT E

Allocations by Fund



City of Tonganoxie
2016 Adopted Budget
 Attachment E - Fund Schedules

	2014 Actual	2015 Projection	2016 Adopted
Capital Projects Fund			
Beginning Fund Balance	\$ 89,211	\$ 3,026	\$ 236,000
Revenues			
Taxes	\$ 393,617	\$ 430,000	\$ 445,000
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	878,174	257,849	-
Total Revenues	\$ 1,271,791	\$ 687,849	\$ 445,000
Transfers from Other Funds	\$ 94,000	\$ -	\$ -
Total Resources	\$ 1,455,002	\$ 690,875	\$ 681,000
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	10,500	50,516
Supplies	-	-	-
Equipment	1,151,976	34,172	100,000
Subtotal Operating	\$ 1,151,976	\$ 44,672	\$ 150,516
Pass-Through	-	-	-
Debt Service	300,000	319,203	359,484
Capital Improvements	-	-	-
Total Expenditures	\$ 1,451,976	\$ 363,875	\$ 510,000
Transfers to Other Funds	\$ -	\$ 91,000	\$ -
Total Obligations	\$ 1,451,976	\$ 454,875	\$ 510,000
Ending Fund Balance	\$ 3,026	\$ 236,000	\$ 171,000

Attachment E - Fund Schedules



City of Tonganoxie
2016 Adopted Budget
 Attachment E - Fund Schedules

	2014 Actual	2015 Projection	2016 Adopted
Capital Reserve Fund			
Beginning Fund Balance	\$ 665	\$ 915	\$ 20,915
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	306,833	10,000	10,000
Total Revenues	\$ 306,833	\$ 10,000	\$ 10,000
Transfers from Other Funds	\$ -	\$ 10,000	\$ -
Total Resources	\$ 307,498	\$ 20,915	\$ 30,915
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	33,675	-	20,000
Supplies	-	-	-
Equipment	272,908	-	-
Subtotal Operating	\$ 306,583	\$ -	\$ 20,000
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ 306,583	\$ -	\$ 20,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 306,583	\$ -	\$ 20,000
Ending Fund Balance	\$ 915	\$ 20,915	\$ 10,915

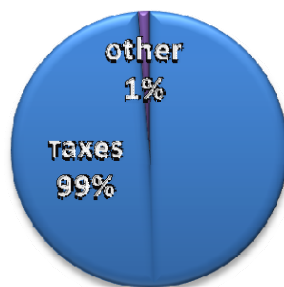
Attachment E - Fund Schedules



City of Tonganoxie
2016 Adopted Budget
 Attachment E - Fund Schedules

	2014 Actual	2015 Projection	2016 Adopted
Debt, Bond, and Interest Fund			
Beginning Fund Balance	\$ 163,495	\$ 186,783	\$ 226,990
Revenues			
Taxes	\$ 387,987	\$ 395,628	\$ 387,739
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	5,000	5,000
Total Revenues	\$ 387,987	\$ 400,628	\$ 392,739
Transfers from Other Funds	\$ 379,001	\$ 359,000	\$ 345,000
Total Resources	\$ 930,483	\$ 946,411	\$ 964,729
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	\$ -	\$ -	\$ -
Pass-Through	-	-	-
Debt Service	743,700	719,421	737,348
Capital Improvements	-	-	-
Total Expenditures	\$ 743,700	\$ 719,421	\$ 737,348
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 743,700	\$ 719,421	\$ 737,348
Ending Fund Balance	\$ 186,783	\$ 226,990	\$ 227,381

2016 Revenue Divisions



2016 Expenditure Divisions





City of Tonganoxie
2016 Adopted Budget
 Attachment E - Fund Schedules

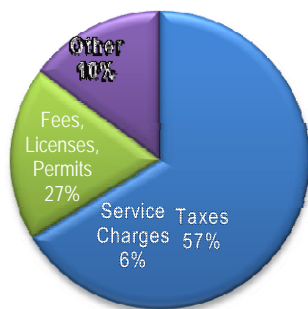
	2014 Actual	2015 Projection	2016 Adopted
Fire Capital Reserve Fund			
Beginning Fund Balance	\$ 110,245	\$ 114,589	\$ 81,942
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	76,733	77,000	76,000
Total Revenues	\$ 76,733	\$ 77,000	\$ 76,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 186,978	\$ 191,589	\$ 157,942
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	3,221	40,487	6,840
Subtotal Operating	\$ 3,230	\$ 40,487	\$ 6,840
Pass-Through	-	-	-
Debt Service	69,159	69,160	69,160
Capital Improvements	-	-	-
Total Expenditures	\$ 72,389	\$ 109,647	\$ 76,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 72,389	\$ 109,647	\$ 76,000
Ending Fund Balance	\$ 114,589	\$ 81,942	\$ 81,942



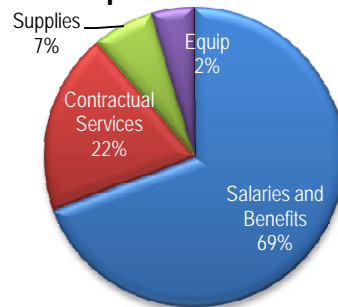
City of Tonganoxie
2016 Adopted Budget
Attachment E - Fund Schedules

General Fund	2013 Actual	2014 Projection	2015 Adopted
Beginning Fund Balance	\$ 390,383	\$ 250,527	\$ 434,600
Revenues			
Taxes	\$ 1,504,925	\$ 1,652,544	\$ 1,652,647
Service Charges	-	-	-
Fees, Licenses, Permits	471,396	455,234	471,000
Other	448,129	386,760	370,060
Total Revenues	\$ 2,424,450	\$ 2,494,538	\$ 2,493,707
Transfers from Other Funds	\$ 104,155	\$ 225,447	\$ 222,620
Total Resources	\$ 2,918,988	\$ 2,970,512	\$ 3,150,927
Expenditures			
Operating			
Salaries and Benefits	\$ 1,669,140	\$ 1,736,657	\$ 1,822,907
Contractual Services	516,775	454,626	517,946
Supplies	151,644	154,000	173,375
Equipment	157,763	108,490	119,960
Subtotal Operating	\$ 2,495,322	\$ 2,453,773	\$ 2,634,188
Pass-Through			
Debt Service	82,139	82,139	82,139
Capital Improvements			
Total Expenditures	\$ 2,577,461	\$ 2,535,912	\$ 2,716,327
Transfers to Other Funds	\$ 91,000	\$ -	\$ -
Total Obligations	\$ 2,668,461	\$ 2,535,912	\$ 2,716,327
Ending Fund Balance	\$ 250,527	\$ 434,600	\$ 434,600

2016 Revenue Divisions



2016 Expenditure Divisions





City of Tonganoxie
2016 Adopted Budget
 Attachment E - Fund Schedules

	2014	2015	2016
	Actual	Projection	Adopted
Law Enforcement Trust Fund			
Beginning Fund Balance	\$ 16,435	\$ 1,127	\$ 1,127
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	2,541	-	5,000
Total Revenues	\$ 2,541	\$ -	\$ 5,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 18,976	\$ 1,127	\$ 6,127
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	6,401	-	-
Supplies	11,448	-	5,000
Equipment	-	-	-
Subtotal Operating	\$ 17,849	\$ -	\$ 5,000
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ 17,849	\$ -	\$ 5,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 17,849	\$ -	\$ 5,000
Ending Fund Balance	\$ 1,127	\$ 1,127	\$ 1,127

Attachment E - Fund Schedules



City of Tonganoxie
2016 Adopted Budget
 Attachment E - Fund Schedules

Library Fund	2014 Actual	2015 Projection	2016 Adopted
Beginning Fund Balance	\$ -	\$ 8,585	\$ 8,799
Revenues			
Taxes	\$ 311,377	\$ 313,397	\$ 293,934
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	37,291	31,000	51,604
Total Revenues	\$ 348,668	\$ 344,397	\$ 345,538
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 348,668	\$ 352,982	\$ 354,337
Expenditures			
Operating			
Salaries and Benefits	\$ 34,241	\$ 30,508	\$ 45,437
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	\$ 34,241	\$ 30,508	\$ 45,437
Pass-Through	305,842	313,675	299,959
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ 340,083	\$ 344,183	\$ 345,396
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 340,083	\$ 344,183	\$ 345,396
Ending Fund Balance	\$ 8,585	\$ 8,799	\$ 8,941



City of Tonganoxie
2016 Adopted Budget
 Attachment E - Fund Schedules

	2014 Actual	2015 Projection	2016 Adopted
Police Capital Reserve Fund			
Beginning Fund Balance	\$ 17,480	\$ 31,043	\$ 43,274
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	32,312	23,231	16,000
Total Revenues	\$ 32,312	\$ 23,231	\$ 16,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 49,792	\$ 54,274	\$ 59,274
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	1,000	-
Supplies	1,437	-	-
Equipment	17,312	10,000	20,000
Subtotal Operating	\$ 18,749	\$ 11,000	\$ 20,000
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ 18,749	\$ 11,000	\$ 20,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 18,749	\$ 11,000	\$ 20,000
Ending Fund Balance	\$ 31,043	\$ 43,274	\$ 39,274



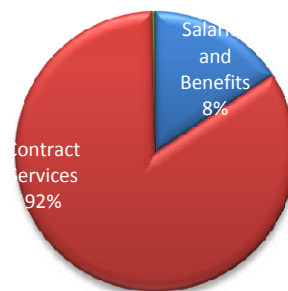
City of Tonganoxie
2016 Adopted Budget
 Attachment E - Fund Schedules

Sanitation Fund	2014 Actual	2015 Projection	2016 Adopted
Beginning Fund Balance	\$ 40,250	\$ 62,891	\$ 137,129
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	319,798	328,000	325,000
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	\$ 319,798	\$ 328,000	\$ 325,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 360,048	\$ 390,891	\$ 462,129
Expenditures			
Operating			
Salaries and Benefits	\$ 20,369	\$ 23,562	\$ 51,300
Contractual Services	276,700	230,200	272,700
Supplies	88	-	1,000
Equipment	-	-	-
Subtotal Operating	\$ 297,157	\$ 253,762	\$ 325,000
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ 297,157	\$ 253,762	\$ 325,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 297,157	\$ 253,762	\$ 325,000
Ending Fund Balance	\$ 62,891	\$ 137,129	\$ 137,129

2016 Revenue Divisions



2016 Expenditure Divisions





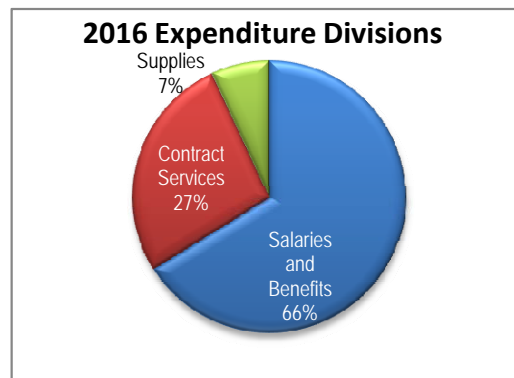
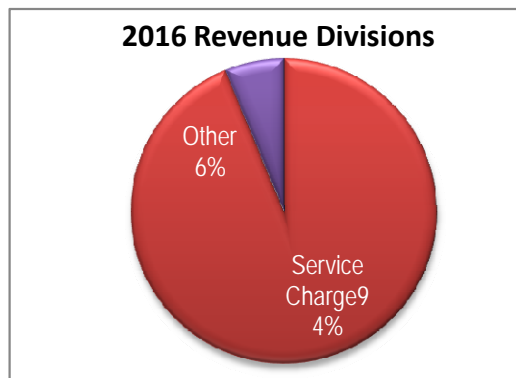
City of Tonganoxie
2016 Adopted Budget
 Attachment E - Fund Schedules

	2014 Actual	2015 Projection	2016 Adopted
Sewer Capital Reserve Fund			
Beginning Fund Balance	\$ 255,220	\$ 276,826	\$ 230,826
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	24,750	31,000	30,250
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	<u>\$ 24,750</u>	<u>\$ 31,000</u>	<u>\$ 30,250</u>
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 279,970	\$ 307,826	\$ 261,076
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	3,144	77,000	60,000
Subtotal Operating	<u>\$ 3,144</u>	<u>\$ 77,000</u>	<u>\$ 60,000</u>
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	<u>\$ 3,144</u>	<u>\$ 77,000</u>	<u>\$ 60,000</u>
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 3,144	\$ 77,000	\$ 60,000
Ending Fund Balance	\$ 276,826	\$ 230,826	\$ 201,076



City of Tonganoxie
2016 Adopted Budget
Attachment E - Fund Schedules

Sewer Operations Fund	2014 Actual	2015 Projection	2016 Adopted
Beginning Fund Balance	\$ 115,823	\$ 196,647	\$ 227,593
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	647,200	707,500	704,750
Fees, Licenses, Permits	-	-	-
Other	-	-	46,800
Total Revenues	\$ 647,200	\$ 707,500	\$ 751,550
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 763,023	\$ 904,147	\$ 979,143
Expenditures			
Operating			
Salaries and Benefits	\$ 147,185	\$ 235,203	\$ 235,203
Contractual Services	112,625	85,285	95,930
Supplies	23,774	15,200	24,600
Equipment	5,293	2,255	1,000
Subtotal Operating	\$ 288,877	\$ 337,943	\$ 356,733
Pass-Through			
Debt Service	229,320	232,152	282,067
Capital Improvements			
Total Expenditures	\$ 518,197	\$ 570,095	\$ 638,800
Transfers to Other Funds	\$ 48,179	\$ 106,459	\$ 106,459
Total Obligations	\$ 566,376	\$ 676,554	\$ 745,259
Ending Fund Balance	\$ 196,647	\$ 227,593	\$ 233,884





City of Tonganoxie
2016 Adopted Budget
 Attachment E - Fund Schedules

	2014 Actual	2015 Projection	2016 Adopted
Special Highway Fund			
Beginning Fund Balance	\$ 208,317	\$ 278,740	\$ 155,444
Revenues			
Taxes	\$ 173,688	\$ 174,870	\$ 174,100
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	\$ 173,688	\$ 174,870	\$ 174,100
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 382,005	\$ 453,610	\$ 329,544
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	3,550	-	-
Supplies	-	-	-
Equipment	42,715	240,000	124,536
Subtotal Operating	\$ 46,265	\$ 240,000	\$ 124,536
Pass-Through	-	-	-
Debt Service	57,000	58,166	49,564
Capital Improvements	-	-	-
Total Expenditures	\$ 103,265	\$ 298,166	\$ 174,100
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 103,265	\$ 298,166	\$ 174,100
Ending Fund Balance	\$ 278,740	\$ 155,444	\$ 155,444

Attachment E - Fund Schedules



City of Tonganoxie
2016 Adopted Budget
 Attachment E - Fund Schedules

	2014 Actual	2015 Projection	2016 Adopted
Special Parks Fund			
Beginning Fund Balance	\$ 11,214	\$ 13,939	\$ 12,939
Revenues			
Taxes	\$ 5,133	\$ 5,000	\$ 5,000
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	<u>\$ 5,133</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	<u>\$ 16,347</u>	<u>\$ 18,939</u>	<u>\$ 17,939</u>
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	1,272	5,600	4,600
Supplies	10	400	400
Equipment	1,126	-	-
Subtotal Operating	<u>\$ 2,408</u>	<u>\$ 6,000</u>	<u>\$ 5,000</u>
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	<u>\$ 2,408</u>	<u>\$ 6,000</u>	<u>\$ 5,000</u>
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	<u>\$ 2,408</u>	<u>\$ 6,000</u>	<u>\$ 5,000</u>
Ending Fund Balance	\$ 13,939	\$ 12,939	\$ 12,939

Attachment E - Fund Schedules



City of Tonganoxie
2016 Adopted Budget
 Attachment E - Fund Schedules

Transient Guest Tax Fund	2014 Actual	2015 Projection	2016 Adopted
Beginning Fund Balance	\$ 4,186	\$ 4,182	\$ 4,182
Revenues			
Taxes	\$ 316	\$ -	\$ -
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	\$ 316	\$ -	\$ -
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 4,502	\$ 4,182	\$ 4,182
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	320	-	4,000
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	\$ 320	\$ -	\$ 4,000
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ 320	\$ -	\$ 4,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 320	\$ -	\$ 4,000
Ending Fund Balance	\$ 4,182	\$ 4,182	\$ 182

Attachment E - Fund Schedules



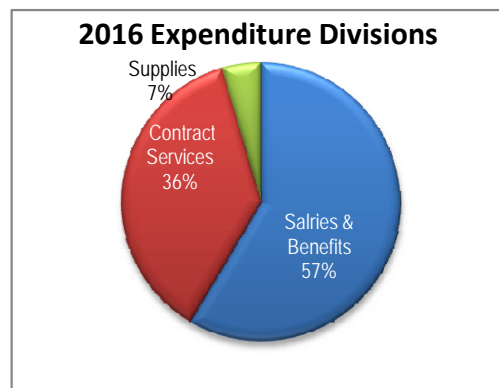
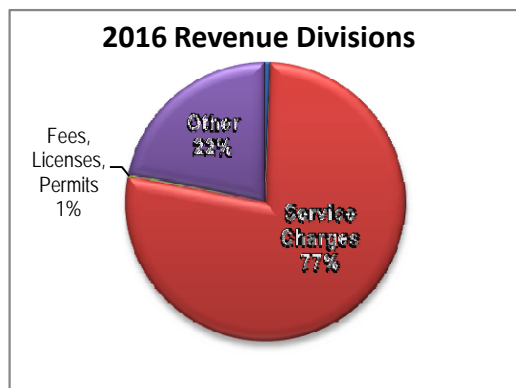
City of Tonganoxie
2016 Adopted Budget
 Attachment E - Fund Schedules

Water Capital Reserve Fund	2014 Actual	2015 Projection	2016 Adopted
Beginning Fund Balance	\$ 486,364	\$ 282,599	\$ 225,599
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	17,000	20,000	20,000
Fees, Licenses, Permits	-	-	-
Other	14,875	-	-
Total Revenues	\$ 31,875	\$ 20,000	\$ 20,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 518,239	\$ 302,599	\$ 245,599
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	20,000	-
Supplies	-	-	-
Equipment	235,640	57,000	50,000
Subtotal Operating	\$ 235,640	\$ 77,000	\$ 50,000
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ 235,640	\$ 77,000	\$ 50,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 235,640	\$ 77,000	\$ 50,000
Ending Fund Balance	\$ 282,599	\$ 225,599	\$ 195,599



City of Tonganoxie
2016 Adopted Budget
 Attachment E - Fund Schedules

Water Operations Fund	2014 Actual	2015 Projection	2016 Adopted
Beginning Fund Balance	\$ 228,673	\$ 306,949	\$ 357,199
Revenues			
Taxes	\$ 6,181	\$ 6,800	\$ 6,000
Service Charges	780,032	854,950	878,249
Fees, Licenses, Permits	2,389	2,500	2,500
Other	260,894	253,750	247,750
Total Revenues	\$ 1,049,496	\$ 1,118,000	\$ 1,134,499
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 1,278,169	\$ 1,424,949	\$ 1,491,698
Expenditures			
Operating			
Salaries and Benefits	\$ 306,160	\$ 399,112	\$ 399,112
Contractual Services	242,783	206,102	252,602
Supplies	43,712	34,200	30,500
Equipment	2,354	2,105	-
Subtotal Operating	\$ 595,009	\$ 641,519	\$ 682,214
Pass-Through	-	-	-
Debt Service	320,235	307,243	336,124
Capital Improvements	-	-	-
Total Expenditures	\$ 915,244	\$ 948,762	\$ 1,018,338
Transfers to Other Funds	\$ 55,976	\$ 118,988	\$ 116,161
Total Obligations	\$ 971,220	\$ 1,067,750	\$ 1,134,499
Ending Fund Balance	\$ 306,949	\$ 357,199	\$ 357,199





City of Tonganoxie
2016 Adopted Budget
 Attachment E - Fund Schedules

Water Park Sales Tax Fund	2014 Actual	2015 Projection	2016 Adopted
Beginning Fund Balance	\$ 919	\$ 919	\$ 919
Revenues			
Taxes	\$ 379,002	\$ 354,500	\$ 345,000
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	\$ 379,002	\$ 354,500	\$ 345,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 379,921	\$ 355,419	\$ 345,919
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	\$ -	\$ -	\$ -
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ -	\$ -	\$ -
Transfers to Other Funds	\$ 379,002	\$ 354,500	\$ 345,000
Total Obligations	\$ 379,002	\$ 354,500	\$ 345,000
Ending Fund Balance	\$ 919	\$ 919	\$ 919

Attachment E - Fund Schedules