

2017 BUDGET

CITY OF TONGANOXIE



CITY OF TONGANOXIE, KANSAS

ADOPTED BUDGET

2017

Mayor

Jason K. Ward

City Council

Chris Donnelly

Andy Gilner

Curtis Oroke

Kara Reed

Jim Truesdell

City Administrator

Nathan D. McCommon



CITY OF TONGANOXIE, KANSAS

ADOPTED BUDGET

2017

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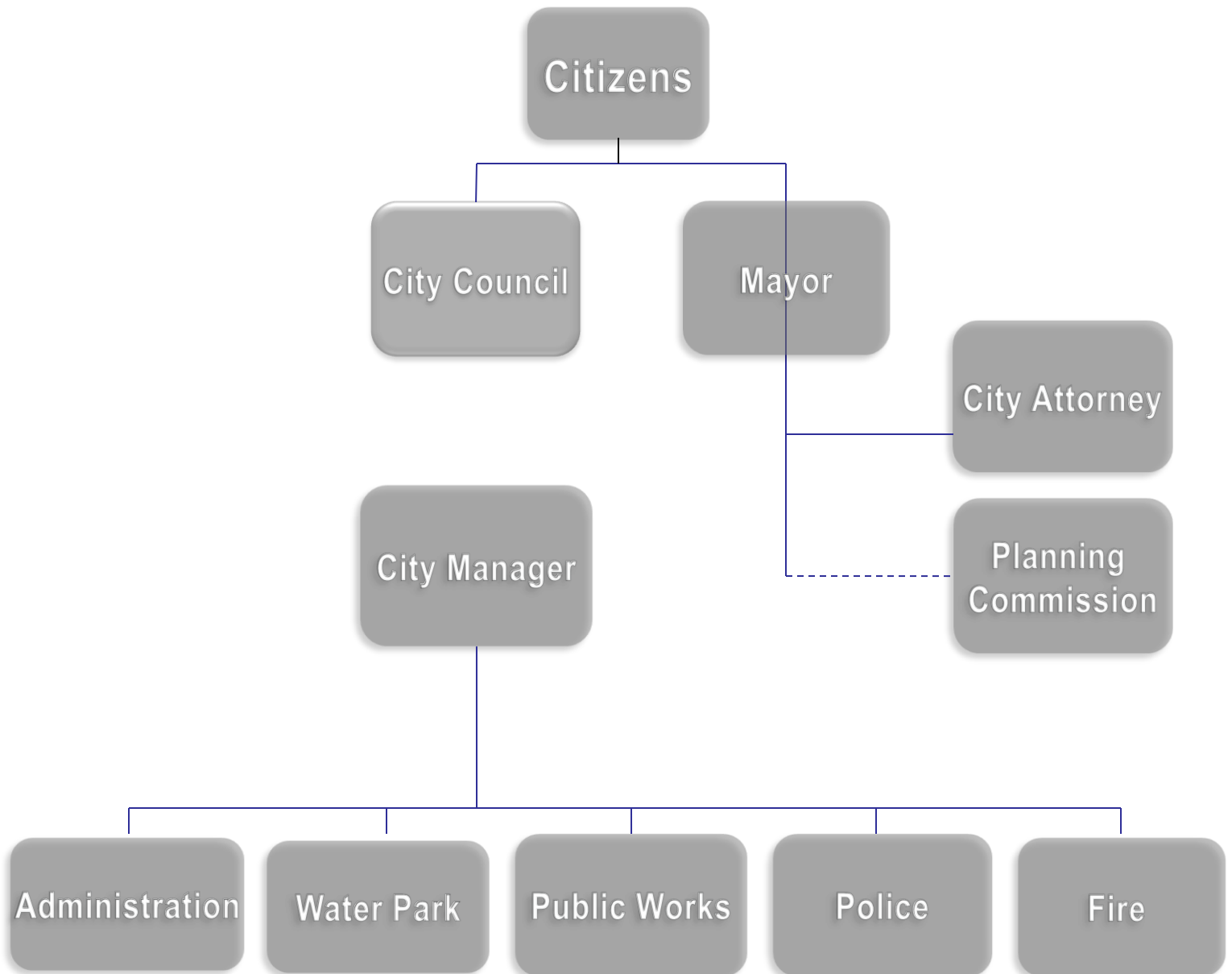
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Department Directors

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

City of Tonganoxie

2017 Organizational Chart



City of Tonganoxie

2017 Dollars at a Glance

Expenditure per Capita	\$	1,392
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Ad Valorem Tax Levy Rates	In Mills
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City	44.840
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County	37.127
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USD 464	65.902
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State	1.500
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Total Levy Rate	149.369
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City Levy Produces	\$	1,641,686
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City Levy Portion of Budget	22.7%
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Total Valuation	\$	36,612,087
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Total Tax on \$100,000 home	\$	1,717.74
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City Tax on \$100,000 home	\$	515.66
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City Tax per month on \$100,000 home	\$	42.97
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City of Tonganoxie

Office of the City Manager

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321 S. Delaware
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(913) 845-2620
www.tonganoxie.org

DATE: August 25, 2016
To: Honorable Mayor Jason K. Ward and Members of the City Council
SUBJECT: 2017 Adopted Budget

The Adopted Budget for 2017 anticipates total expenditures of \$7,234,768. This is a planned increase of \$529,459 or 7.9% from the 2016 Adopted Budget and \$248,690 or 3.6% less than actual expenditures at the close of 2015. Moreover, the 2017 Budget is structurally balanced.

Prominent changes from the prior 2016 Budget include plans for funding equipment, software systems, personnel market pay adjustments, quality control testing, improvements to water supply plant and water towers while planning for increases in probation services, health insurance, workers compensation, and debt service. Planned debt payments collectively will increase slightly from 2016 and will 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.

Since the preparation of the 2015 Budget, the city council has committed to its financial plan for a strong credit rating, which primarily targets improvements to cash reserves, and this 2017 Budget continues that commitment. Merit raises for employees are fully funded. There is an addition of two FTEs in the police department – including a new School Resource Officer and an additional Police Officer position. The SRO position is to be paid with grant funding, and the police officer position will be replacing the police department's part-time reserve officer budget. Council members also agreed to continue the policy of replacing one police patrol vehicle each year.

In FY 2017, the General Fund plans to reserve at least 15% of annual revenues in its fund balance to reinforce a strong credit rating.

DIVISION OF RESPONSIBILITIES

The City of Tonganoxie is organized by a council-manager 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 manager and five department directors. The city manager 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, 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 1.601 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 2017 Budget, the municipal tax levy is planned to go up slightly due to an increase in the tax levy for the library employee benefits fund. 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, other than the adjustment needed to the library employee benefits fund. 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 – 44.840 Mills		
Property Value	Monthly Cost	Annual Cost
\$200,000	\$85.94	\$1,031.32
\$150,000	\$64.46	\$773.49
\$100,000	\$42.97	\$515.66

The overall assessed valuation of Tonganoxie is \$36,612,087, which is 3% increase from the final assessed valuation received in 2015.

Per direction by the City Council, the 2017 Budget plans for no increase in the rate for water and sewer utilities. Utility customers will pay amounts compared to Table 3 below.

Table 3 – Water and Sewer Charges		
Usage	2016 Charge	2017 Charge
Minimum User	\$57.92 per month	\$57.92 per month
4,000 Gallons User	\$87.92 per month	\$87.92 per month

This 2017 Budget maintains the debt fee on utility bills and remains \$11.50 per month, as well as the \$3.00 per month special assessment for fire department services. 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 regional average consumer price index, from January 2015 to January 2016, increased by 0.7 percent as reported by the Federal Department of Labor, Bureau of Labor Statistics, and is the second smallest gain since semi-annual reporting began in 1984. Food prices rose 0.8 percent. Energy prices declined 8.5 percent. Shelter costs advanced 1.9 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 motor fuel declined 17.3 percent first half of 2015 to the first half of 2016.

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 2017 are health insurance premiums, workers compensation, retirement contributions, software licensing, and construction supplies.

With recent commitments, new traction is growing to encourage more businesses to take 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 2017 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 2017 comprise 27% of all expenditures. The 2017 Budget distinguishes three types of debt obligations: bonded debt, inter-local obligations, and lease-purchase payments.

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 9.400 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 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 City Council set aside an additional \$150,000 in the Capital Projects Fund in 2017 to 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

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 2017 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. The City's current ¾ cent special sales tax that was used to pay for the water park debt payments will expire in 2017. The City Council may wish to seek to renew that tax to pay for some of the city's capital improvement needs.

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 2017 Budget appropriates \$122,423 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 2016, this fund paid for grass fire response equipment, vehicles, and personal protective equipment. 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 \$34,500 for facilities in 2017 to renovate the City Council Chambers.

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 2017 Budget appropriates \$160,000 for utility maintenance, including sewer main slip lining and cleaning, and \$60,000 for sewer line extensions to the industrial park.

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

CONTINUED COMMITMENTS

The FY 2017 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	7,559
League of Kansas Municipalities	2,700
Community Events	<u>10,000</u>
	\$ 25,259

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 2017 Budget adds 12.0% to current appropriation as a buffer for the unknown.

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 2017 budget 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 credit rating, enhanced capacity to qualify for financing, leveraged grant opportunities, and provide 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 2017 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 continued honor of serving the citizens of Tonganoxie.

Respectfully submitted,



Nathan D. McCommon
City Manager

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



BUDGET ALLOCATIONS

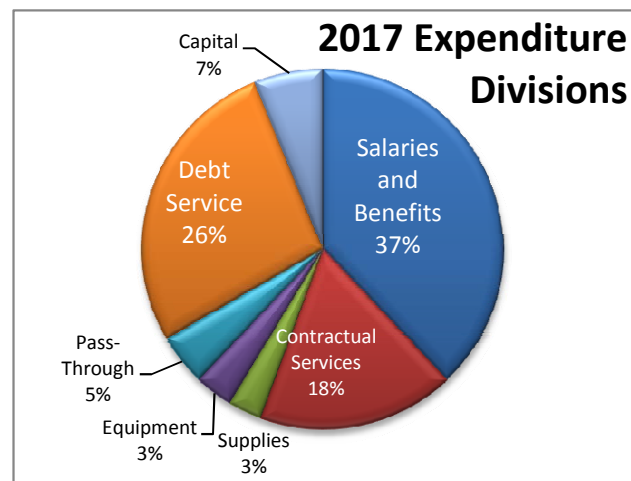
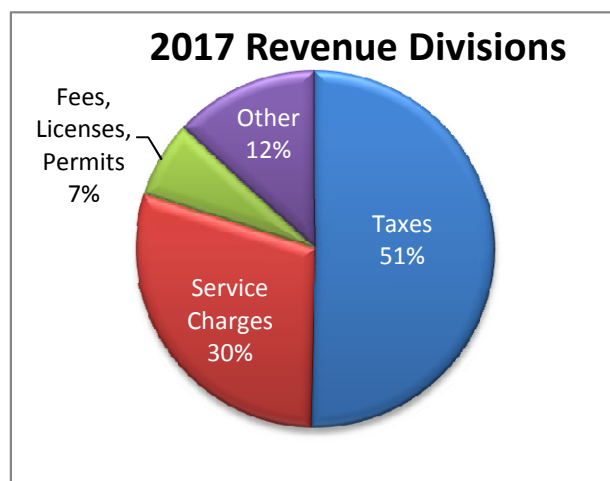
By Department and Service

TONGANOXIE
KANSAS



City of Tonganoxie 2017 Adopted Budget Overview

	2015 Actual	2016 Adopted	2017 Adopted
Revenue Overview			
Taxes	\$ 3,269,353	\$ 3,309,420	\$ 3,423,918
Service Charges	1,906,819	1,958,249	2,013,049
Fees, Licenses, Permits	425,198	476,500	471,850
Other	1,056,136	835,214	890,568
Total Revenues	\$ 6,657,506	\$ 6,579,383	\$ 6,799,385
Expenditure Overview			
Operating			
Salaries and Benefits	\$ 2,348,502	\$ 2,553,959	\$ 2,746,242
Contractual Services	1,054,898	1,155,778	1,279,160
Supplies	217,675	234,875	217,000
Equipment	192,058	93,200	250,154
Subtotal Operating	\$ 3,813,133	\$ 4,037,812	\$ 4,492,556
Pass-Through	303,325	299,959	330,711
Debt Service	1,785,636	1,915,885	1,967,649
Capital Improvements	414,334	439,652	443,852
Total Expenditures	\$ 6,316,428	\$ 6,693,308	\$ 7,234,768
Net Revenues	\$ 341,078	\$ (113,925)	\$ (435,383)





City of Tonganoxie

2017 Adopted Budget

Revenues by Category

Revenues by Category

	2015 Actual	2016 Adopted	2017 Adopted
Revenues			
Property Taxes	\$ 1,772,820	\$ 1,839,320	\$ 1,905,418
Sales and Use Tax	1,479,794	1,455,100	1,499,500
Excise Taxes	16,739	15,000	19,000
Subtotal Taxes	\$ 3,269,353	\$ 3,309,420	\$ 3,423,918
Charges for Service	\$ 1,906,819	\$ 1,958,249	\$ 2,013,049
Subtotal Charges	\$ 1,906,819	\$ 1,958,249	\$ 2,013,049
Franchise Fees	\$ 261,411	\$ 311,100	\$ 283,500
Fees	104,255	116,950	127,450
Licenses & Permits	59,532	48,450	60,900
Subtotal FLP	\$ 425,198	\$ 476,500	\$ 471,850
Grants/Donations	\$ 36,100	\$ 35,200	\$ 8,000
Interest and Rents	42,079	42,900	47,627
Sale of Assets	13,100	2,000	4,500
Special Assessments	77,289	81,000	78,000
Fines and Forfeits	201,371	175,000	225,000
Other Revenues	685,972	499,114	527,441
State Revenue Sharing	225	-	-
Subtotal Other	\$ 1,056,136	\$ 835,214	\$ 890,568
Total Revenues	\$ 6,657,506	\$ 6,579,383	\$ 6,799,385

Budget Highlights

Property taxes include real estate taxes, various vehicle taxes, and other large personal property taxes.

Charges for service includes water, sewer, and sanitation charges. There is no rate increase budgeted for 2017.

Franchise fees include fees collected from utility companies doing business and using infrastructure in Tonganoxie.

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



City of Tonganoxie

2017 Adopted Budget

Expenditure Summary

Expenditure Summary

	2015 Actual	2016 Adopted	2017 Adopted
Allocation by Category			
Salaries and Benefits	\$ 2,348,502	\$ 2,553,959	\$ 2,746,242
Contractual Services	1,054,898	1,155,778	1,279,160
Supplies	217,675	234,875	217,000
Equipment	192,058	93,200	250,154
Pass-Through	303,325	299,959	330,711
Debt Service	1,785,636	1,915,885	1,967,649
Capital Improvements	414,334	439,652	443,852
Total	6,316,428	6,693,308	7,234,768

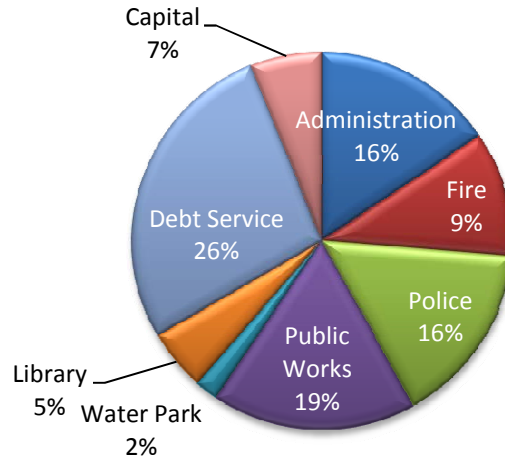
Allocation by Department and Service			
Mayor and Council	\$ 733	\$ 2,000	\$ 2,000
Administration	999,893	996,227	1,128,961
Fire	568,637	587,961	770,543
Police	944,069	1,093,694	1,133,071
Public Works	1,116,704	1,175,884	1,265,556
Water Park	147,252	136,609	145,284
Library	339,170	345,396	377,852
Debt Service	1,785,636	1,915,885	1,967,649
Capital Improvements	414,334	439,652	443,852
Total	\$ 6,316,428	\$ 6,693,308	\$ 7,234,768

Allocation by Fund			
Capital Projects	\$ 386,364	\$ 509,999	\$ 482,092
Capital Reserve	-	20,000	20,000
Debt, Bond & Interest	346,783	392,348	499,496
Fire Capital Reserve	107,515	76,000	132,200
General Fund	2,483,068	2,704,327	2,916,958
Law Enforcement Trust	1,415	5,000	2,500
Library Operations	339,170	345,396	377,852
Police Capital Reserve	19,985	20,000	50,000
Sanitation	288,094	325,000	341,000
Sewer Capital Reserve	39,272	60,000	220,000
Sewer Operations	579,085	638,800	702,460
Special Highway	312,220	174,100	169,500
Special Parks	3,090	5,000	5,000
Transient Guest Tax	-	4,000	1,500
Water Capital Reserve	62,003	50,000	50,000
Water Operations	975,727	1,018,338	899,210
Water Park Sales Tax	372,637	345,000	365,000
Total	\$ 6,316,428	\$ 6,693,308	\$ 7,234,768



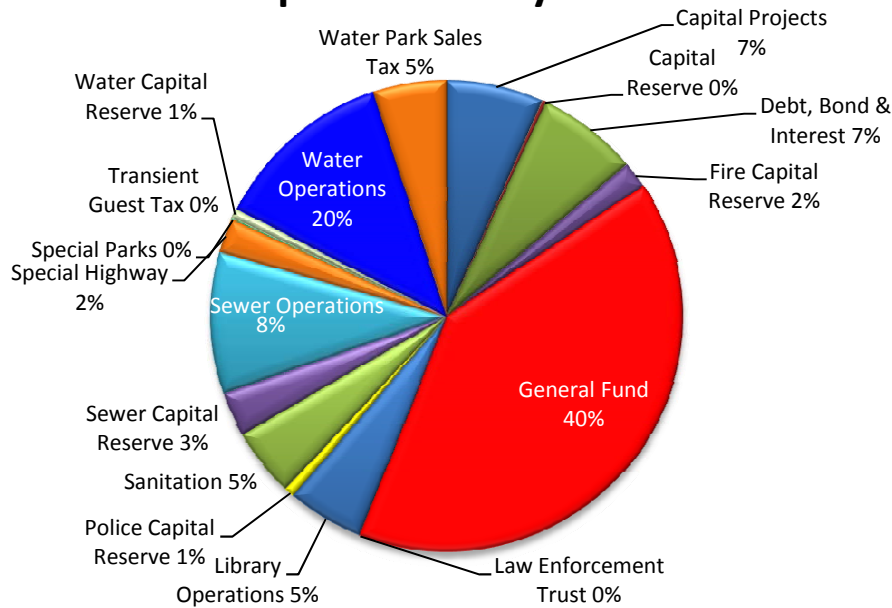
City of Tonganoxie 2017 Adopted Budget Expenditure Charts

Expenditures by Department



Administration	\$ 1,128,961	Water Park	\$ 145,284
Fire	\$ 770,543	Library	\$ 377,852
Police	\$ 1,133,071	Debt Service	\$ 1,967,649
Public Works	\$ 1,265,556	Capital Improvements	\$ 443,852

Expenditures by Fund





City of Tonganoxie 2017 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

	2015 Actual	2016 Adopted	2017 Adopted
Expenditures by Category			
Personal Services	\$ -	\$ -	\$ -
Contractual Services	733	2,000	2,000
Supplies	-	-	-
Equipment	-	-	-
Total	\$ 733	\$ 2,000	\$ 2,000
Expenditures by Fund			
General Fund	733	2,000	2,000
Total	\$ 733	\$ 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



City of Tonganoxie 2017 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
- Trash Disposal

	2015 Actual	2016 Adopted	2017 Adopted
Expenditures by Category			
Personal Services	\$ 439,893	\$ 473,387	\$ 538,592
Contractual Services	474,745	482,030	547,219
Supplies	15,547	19,550	16,150
Equipment	69,708	21,260	27,000
Total	\$ 999,893	\$ 996,227	\$ 1,128,961

Expenditures by Fund			
General Fund	\$ 480,065	\$ 435,493	\$ 515,108
Water Operations	130,725	130,725	156,840
Sewer Operations	101,009	101,009	114,513
Sanitation	288,094	325,000	341,000
Transient Guest Tax	-	4,000	1,500
Total	\$ 999,893	\$ 996,227	\$ 1,128,961

Personnel Positions			
City Administrator	1.0	1.0	1.0
Administrative Assistant	2.0	2.0	2.0
Deputy City Clerk	0.0	1.0	1.0
Utility Billing Clerk	1.0	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 Attorney (FTE)	<u>0.1</u>	<u>0.1</u>	<u>0.1</u>
Total	5.1	5.6	5.6

Budget Considerations

Included in the adopted 2017 administration budget is an increase for employee merit increases and market adjustments, as well as an increase in health insurance premiums. Additional funding is also allocated for probation services, as those costs are expected to rise in 2017. Other additions to the administration budget for 2017 include \$25,000 for new municipal court and building permits software, \$20,000 for additional part-time salaries, \$5,000 to outsource the printing and mailing of utility bills, and \$20,000 to offer an employer match up to \$50 per pay period for employees in all departments who contribute to the city-sponsored 457B deferred compensation plan.



City of Tonganoxie 2017 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	7,559
League of Kansas Municipalities	2,700
Community event funding	10,000
	<hr/>
	\$ 25,259

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

Legal counsel	\$ 25,000
City planning	25,000
City engineering	32,000
Auditing	9,150
Animal control	21,383
Information technology	12,000
Payroll Services	6,000
	<hr/>
	\$ 130,533



City of Tonganoxie 2017 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

	2015 Actual	2016 Adopted	2017 Adopted
Expenditures by Category			
Personal Services	\$ 488,314	\$ 500,441	\$ 574,909
Contractual Services	56,307	63,130	80,980
Supplies	15,664	17,550	18,050
Equipment	8,352	6,840	96,604
Total	\$ 568,637	\$ 587,961	\$ 770,543

Expenditures by Fund			
General Fund	\$ 568,637	\$ 581,121	\$ 683,444
Fire Capital Reserve	-	6,840	87,099
Total	568,637	587,961	770,543

Personnel Positions			
Fire Chief	1.0	1.0	1.0
Deputy Fire Chief	1.0	1.0	1.0
Fire Captain	0.0	2.0	2.0
Firefighters	<u>5.0</u>	<u>3.0</u>	<u>3.0</u>
Total	8.0	8.0	8.0

Budget Considerations

Personal Services reflects increases for employee merit increases, market adjustments and health insurance premiums. The Fire Department budget also includes an increase of \$28,000 to address aging equipment needs, as well as \$7,000 for third-party testing of equipment and \$4,000 for the purchase of department polices and procedures.

Future Considerations:

- > Kansas Police and Fire Pension
- > Matching funds for personal protective equipment
- > Advanced life-safety certification

Note: The inclusion of the Fire Capital Reserve Fund only includes expenditures for operational equipment and not debt service, which is reported on the debt service budget page.



City of Tonganoxie 2017 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

	2015 Actual	2016 Adopted	2017 Adopted
Expenditures by Category			
Personal Services	\$ 770,188	\$ 889,923	\$ 916,651
Contractual Services	79,950	83,521	77,220
Supplies	41,642	62,150	51,100
Equipment	52,289	58,100	88,100
Total	\$ 944,069	\$ 1,093,694	\$ 1,133,071

Expenditures by Fund			
General Fund	\$ 922,669	\$ 1,068,694	\$ 1,080,571
Police Capital Reserve	19,985	20,000	50,000
Law Enforcement Trust	1,415	5,000	2,500
Total	\$ 944,069	\$ 1,093,694	\$ 1,133,071

Personnel Positions			
Police Chief	1.0	1.0	1.0
Lieutenant	1.0	1.0	1.0
Sergeant	2.0	3.0	3.0
Police Officer	6.0	6.0	8.0
Records Clerk	1.0	0.0	1.0
Police Trainee	0.0	0.0	0.0
Total	11.0	11.0	14.0

Budget Considerations

Personal Services reflects an increase for employee merit increases and market adjustments, as well as an increase to health insurance premiums. The budget also includes an additional \$17,000 for personal services and the addition of two new police officer positions - one of which will be paid for through grant funding as a school resource officer, and the other to be paid for in place of the part-time reserve officer budget previously allocated. The 2017 PD budget also continues the council's commitment to the police vehicle replacement program and allocates \$35,600 for the purchase of a new police vehicle in 2017.

Future Considerations:

> Kansas Police and Fire Pension



City of Tonganoxie 2017 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

	2015 Actual	2016 Adopted	2017 Adopted
Expenditures by Category			
Personal Services	\$ 528,374	\$ 561,127	\$ 585,606
Contractual Services	412,521	499,932	539,400
Supplies	118,874	113,825	110,600
Equipment	56,935	1,000	29,950
Total	\$ 1,116,704	\$ 1,175,884	\$ 1,265,556

	2015 Actual	2016 Adopted	2017 Adopted
Expenditures by Fund			
General Fund	\$ 281,573	\$ 343,671	\$ 356,530
Water Operations	535,914	551,489	588,647
Water Capital Reserve	50,203	-	-
Capital Reserve	-	20,000	20,000
Sewer Operations	245,924	255,724	295,379
Sewer Capital	-	-	-
Special Parks	3,090	5,000	5,000
Total	\$ 1,116,704	\$ 1,175,884	\$ 1,265,556

Personnel Positions			
Public Works 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 Considerations

The 2017 PW budget includes increases in personal services for employee merit raises and market adjustments, as well as an increase in health insurance premiums. Also included is \$40,000 in the Water Operations Fund for the exterior restoration of the water tower, \$13,750 for a new variable frequency drive at the water plant, \$5,200 for fire hydrant flow testing equipment, and \$10,000 for the maintenance of pool equipment.



City of Tonganoxie 2017 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

	2015 Actual	2016 Adopted	2017 Adopted
Expenditures by Category			
Personal Services	\$ 85,888	\$ 83,644	\$ 83,343
Contractual Services	30,642	25,165	32,341
Supplies	25,948	21,800	21,100
Equipment	4,774	6,000	8,500
Total	\$ 147,252	\$ 136,609	\$ 145,284

Expenditures by Fund			
General Fund	\$ 147,252	\$ 136,609	\$ 145,284
Total	147,252	136,609	145,284

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>1.0</u>
Total	5.8	5.8	6.0

Budget Considerations

Personal Services plans for employee raises.

Future Considerations:

- > Increasing costs of mechanical supplies for pumps
- > Replacement of elevated lights with efficiency LED lamps



City of Tonganoxie 2017 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

	2015 Actual	2016 Budget	2017 Adopted
Expenditures by Category			
Personal Services	\$ 35,845	\$ 45,437	\$ 47,141
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	-	-	-
Pass-Through	303,325	299,959	330,711
Total	\$ 339,170	\$ 345,396	\$ 377,852
Expenditures by Fund			
Library Fund	\$ 339,170	\$ 345,396	\$ 377,852
Total	\$ 339,170	\$ 345,396	\$ 377,852
Personnel Positions	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
None	0.0	0.0	0.0
Total	0.0	0.0	0.0

Budget Considerations



City of Tonganoxie 2017 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.

	2015 Actual	2016 Adopted	2017 Adopted
Expenditures by Debt Type			
Bond Issue	\$ 1,534,338	\$ 1,664,585	\$ 1,523,025
Loans	-	-	-
Inter-Local	115,148	115,148	265,148
Lease-Purchase	136,150	136,152	179,476
Total	\$ 1,785,636	\$ 1,915,885	\$ 1,967,649
Expenditures by Fund			
General	\$ 82,139	\$ 82,139	\$ 99,521
Capital Projects	319,203	359,483	465,163
Debt Bond & Interest	346,783	392,348	499,496
Fire Capital Reserve	69,159	69,160	45,101
Special Highway	54,475	49,564	47,077
Sewer Operations	232,152	282,067	292,568
Water Operations	309,088	336,124	153,723
Water Park Sales Tax	372,637	345,000	365,000
Total	\$ 1,785,636	\$ 1,915,885	\$ 1,967,649

Budget Considerations

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.



City of Tonganoxie 2017 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		2015	2016	2017
Bond Debt Service	Fund	Actual	Adopted	Adopted
02 Water Bond	Water	\$ 136,575	\$ 141,075	\$ -
06 S. Water Tower	Water	48,690	46,845	-
13B Series	Water	123,823	148,204	153,722
13B Series	Sewer	232,152	282,065	292,566
00 Downtown	Debt	-	-	-
00 Downtown	Sp Hwy (subsidy)	14,263	13,713	13,163
07 PW Facility	Debt	131,474	188,750	166,785
07 PW Facility	Cap Proj (subsidy)	36,474	-	21,785
09 Street Impr.	Debt	-	-	-
09 Street Impr.	Cap Proj (subsidy)	83,682	82,782	81,822
09 Street Impr.	Sp Hwy (subsidy)	23,682	22,782	21,822
10 Street Impr.	Sp Hwy (subsidy)	14,048	13,070	12,093
10 Street Impr.	Cap Proj (subsidy)	99,048	98,070	97,093
10 Street Impr.	Debt	-	-	-
13A Industrial Park	Debt	128,829	101,429	107,783
13A Industrial Park	Cap Proj (subsidy)	-	30,825	27,784
13B Tax-Exempt	Debt	33,173	-	-
13B Tax-Exempt	Sp Hwy (subsidy)	2,482	-	-
13B Tax-Exempt	Cap Proj (subsidy)	-	47,808	49,586
07 Water Park	Debt (subsidy)	53,306	102,168	112,020
07 Water Park	Water Park	372,637	345,000	365,000
Subtotal		\$ 1,534,338	\$ 1,664,586	\$ 1,523,024
Inter-Local Debt Service				
Fire Radios	Fire Res	\$ 15,147	\$ 15,147	\$ 15,148
Wholesale Water Dist	Water	-	-	-
County Rd. 1	Cap Proj	100,000	100,000	250,000
Subtotal		\$ 115,147	\$ 115,147	\$ 265,148
Lease-Purchase Debt Service				
Ball Field Purchase	General	\$ 82,139	\$ 82,139	\$ 82,139
City Hall & Police	Cap Proj	-	-	50,000
City Hall & Police	General	-	-	17,384
Fire Apparatus	Fire Res	48,204	48,205	24,089
2011 Ford F250	Fire Res	5,808	5,808	5,865
Subtotal		\$ 136,151	\$ 136,152	\$ 179,477
Total		\$ 1,785,636	\$ 1,915,885	\$ 1,967,649



City of Tonganoxie 2017 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

	2015 Actual	2016 Adopted	2017 Adopted
Expenditures by Capital Type			
Facilities	\$ 76,345	\$ 54,600	\$ 34,500
Roadway Improvements	29,172	-	-
Sidewalks	-	-	-
Parks & Trails	-	-	-
Utilities	51,072	110,000	270,000
Maintenance	257,745	174,536	122,423
General Capital	-	100,516	16,929
Total	\$ 414,334	\$ 439,652	\$ 443,852
Expenditures by Fund			
General Fund	\$ -	\$ 54,600	\$ 34,500
Capital Projects	67,161	150,516	16,929
Fire Capital Reserve	38,356	-	-
Special Highway	257,745	124,536	122,423
Sewer Capital Reserve	39,272	60,000	220,000
Water Capital Reserve	11,800	50,000	50,000
Total	\$ 414,334	\$ 439,652	\$ 443,852
Facilities			
Fire Station Expansion	\$ 38,356	\$ -	\$ -
Council Chambers Renovation			\$ 34,500
City Hall and Police Station	\$ 37,989	\$ 54,600	\$ -
Roadway Improvements			
Stone Creek/24-40 Signal	\$ 29,172	\$ -	\$ -
Sidewalks			
Parks & Trails			
Utilities			
Sewer extension to Business Park	\$ -	\$ -	\$ 60,000
Sewer infrastructure maintenance	\$ 39,272	\$ 60,000	\$ 160,000
Sewer machinery and equipment	\$ -	\$ -	\$ -
Water extension to Business Park	\$ 11,800	\$ -	\$ -
Water infrastructure maintenance	\$ -	\$ 50,000	\$ 50,000
Maintenance			
Resurface various streets	\$ 257,745	\$ 124,536	\$ 122,423
Financial management software	\$ -	\$ 50,000	\$ -
Unallocated	\$ -	\$ 100,516	\$ 16,929



City of Tonganoxie 2017 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
Community center			
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			
Park land acquisition			
Capital Equipment			
Heavy Equipment Replacement			
Capital Maintenance			
Street light repair			
Traffic signal maintenance			
Culvert and ditch cleaning			



ATTACHMENT A

Glossary



City of Tonganoxie

2017 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	2010	2011	2012	2013	2014	2015	2016	2017
Administration	4	4	5	4	5	6	6	6
Fire	4	4	4	4	7	7	7	7
Police	12	11	11	11	12	12	12	14
Public Works	7	7	8	8	8	8	8	8
Aquatics	0	0	0	0	0	0	0	0
Total Full-time Permanent Positions	27	26	28	27	32	33	33	35

Full Detail All Positions				2010	2011	2012	2013	2014	2015	2016	2017
Department	Position Title	Classification	Type								
Administration	City Manager	Unclassified	Full-time	1	1	1	1	1	1	1	1
Administration	Assistant City Manager	Exempt	Full-time	1	1	1	1	1	1	1	1
Administration	City Clerk	Non-exempt	Full-time	0	0	0	0	0	0	0	0
Administration	Deputy City Clerk	Non-exempt	Full-time	0	0	1	0	0	1	1	1
Administration	Utility Billing Clerk	Non-exempt	Full-time	2	2	2	2	3	0	0	0
Administration	Administrative Assistant	Non-exempt	Full-time	0	0	0	0	0	2	2	2
Administration	Court Clerk	Non-exempt	Part-time	1	1	0	0	0	0	0	0
Administration	Codes Inspector	Non-exempt	Full-time	0	0	0	0	1	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	9	11	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	Fire Captain	Non-exempt	Full-time	0	0	0	0	0	0	2	2
Fire	Firefighter	Non-exempt	Full-time	2	2	2	2	5	5	3	3
Fire	Firefighter	Non-exempt	Part-time	15	15	15	15	15	15	15	15
Fire Total				19	19	19	19	22	22	22	22
Police	Police Chief	Exempt	Full-time	1	1	1	1	1	1	1	1
Police	Lieutenant	Non-exempt	Full-time	2	1	2	2	1	1	1	1
Police	Sergeant	Non-exempt	Full-time	2	2	1	1	2	2	3	3
Police	Investigator	Non-exempt	Full-time	0	0	0	0	1	1	0	0
Police	Officer	Non-exempt	Full-Time	6	6	6	6	6	6	6	8
Police	Officer	Non-exempt	Part-time	10	10	10	10	10	10	5	0
Police	Clerk	Non-exempt	Full-time	1	1	1	1	1	1	1	1
Police Total				22	21	21	21	22	22	17	14
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	2	2	2	2	2
Public Works	Maintenance Worker I	Non-exempt	Full-time	0	0	1	0	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	1	1	1	1
Public Works Total				9	9	10	10	9	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	2	2	2	2	2
Aquatics	Lessons Instructor	Non-exempt	Part-time	1	1	0	0	0	0	0	0
Aquatics	Lifeguards	Non-exempt	Part-time	28	28	24	24	20	20	20	20
Aquatics	Concession Clerk	Non-exempt	Part-time	8	8	7	7	7	7	7	7
Aquatics Total				39	39	33	34	30	30	30	30
Grand Total				99	98	93	93	94	94	89	86



ATTACHMENT C

Position Classifications & Pay Scales

ATTACHMENT C

**City of Tonganoxie
Position Classifications**

Position	Pay Range	Minimum	Maximum	Demand	FLSA	
Administrative Assistant	5	\$ 2,496.00	\$ 3,440.76	Full Time	Non-Exempt	
Assistant City Manager	14	\$ 4,863.73	\$ 6,224.43	Full Time	Exempt	
Assistant Pool Manager	3	\$ 2,152.80	\$ 2,967.66	Full Time	Non-Exempt	<i>Seasonal</i>
Building Inspector	8	\$ 3,118.27	\$ 4,298.57	Full Time	Non-Exempt	
City Manager	Unclassified			Full Time	Exempt	
City Clerk	8	\$ 3,118.27	\$ 4,298.57	Full Time	Non-Exempt	
Code Enforcement Officer	8	\$ 3,118.27	\$ 4,298.57	Full Time	Non-Exempt	
Court Clerk	4	\$ 2,319.20	\$ 3,197.04	Part Time	Non-Exempt	
Deputy City Clerk	7	\$ 2,894.67	\$ 3,990.33	Full Time	Non-Exempt	
Deputy Fire Chief	10	\$ 3,615.73	\$ 4,984.32	Full Time	Non-Exempt	
Equipment Operator	5	\$ 2,496.00	\$ 3,440.76	Full Time	Non-Exempt	
Fire Captain	9	\$ 3,357.47	\$ 4,628.31	Full Time	Non-Exempt	
Fire Chief	14	\$ 4,863.73	\$ 6,704.71	Full Time	Exempt	
Firefighter	7	\$ 2,894.67	\$ 3,990.33	Full Time	Non-Exempt	
Heavy Equipment Operator	6	\$ 2,688.40	\$ 3,705.99	Full Time	Non-Exempt	
Laborer	2	\$ 1,998.53	\$ 2,755.00	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	6	\$ 2,688.40	\$ 3,705.99	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	\$ 6,224.43	Full Time	Non-Exempt	
Police Officer	8	\$ 3,118.27	\$ 4,298.57	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	11	\$ 3,893.07	\$ 5,366.64	Full Time	Non-Exempt	
Utilities Billing Clerk	3	\$ 2,152.80	\$ 2,967.66	Full Time	Non-Exempt	

City of Tonganoxie		2017												
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	2,152.80	2,206.62	2,261.79	2,318.33	2,376.29	2,435.70	2,496.59	2,559.00	2,622.98	2,688.55	2,755.77	2,824.66	2,895.28	2,967.66
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	2,967.04	3,041.21	3,117.24	3,195.17	3,275.05	3,356.93	3,440.85	3,526.87	3,615.05	3,705.42	3,798.06	3,893.01	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	3,357.47	3,441.41	3,527.44	3,615.63	3,706.02	3,798.67	3,893.64	3,990.98	4,090.75	4,193.02	4,297.85	4,405.29	4,515.42	4,628.31
10	3,615.73	3,706.12	3,798.78	3,893.75	3,991.09	4,090.87	4,193.14	4,297.97	4,405.42	4,515.55	4,628.44	4,744.15	4,862.75	4,984.32
11	3,893.07	3,990.40	4,090.16	4,192.41	4,297.22	4,404.65	4,514.77	4,627.64	4,743.33	4,861.91	4,983.46	5,108.05	5,235.75	5,366.64
12	4,192.93	4,297.75	4,405.20	4,515.33	4,628.21	4,743.92	4,862.51	4,984.08	5,108.68	5,236.40	5,367.30	5,501.49	5,639.02	5,780.00
13	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	5,924.50	6,072.62	6,224.43
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



ATTACHMENT D

Debt Pro-Forma Schedules

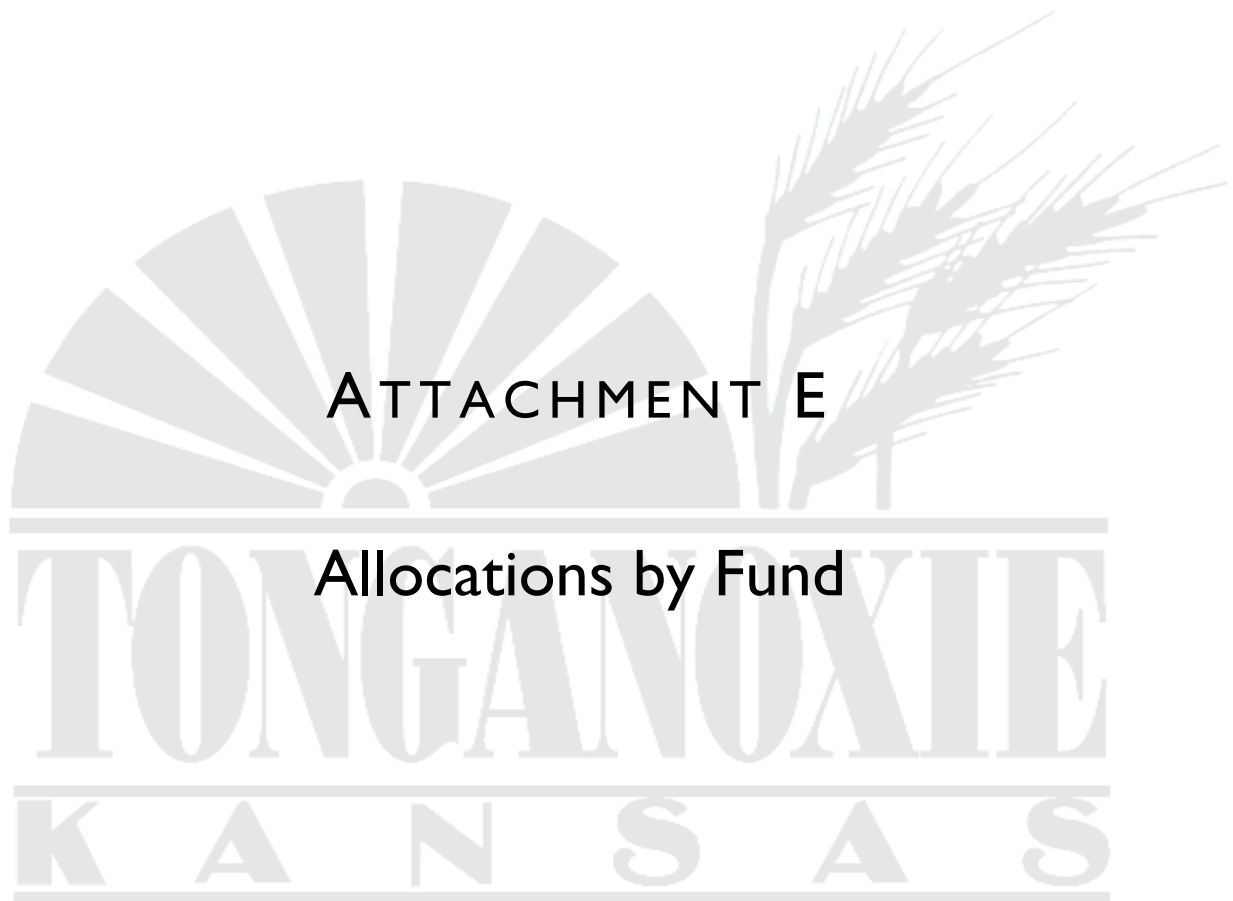
Attachment D

Debt Pro-Forma Schedule - Principal and Interest

	2017	2018	2019	2020	2021	2022	2023	2024
Bond Debt								
02 Water Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06 S. Water Tower	-	-	-	-	-	-	-	-
00 Downtown	13,163	12,588	12,013	\$ 11,438	15,863	-	-	-
07 PW Facility	188,570	188,205	222,580	230,360	237,468	233,888	-	-
09 Street Impr.	103,643	106,603	104,263	106,825	104,095	106,260	103,110	104,885
10 Street Impr.	109,185	257,230	265,533	263,033	-	-	-	-
13A Industrial Park	135,568	133,768	131,967	134,968	127,417	130,017	132,468	129,768
13B Tax-Exempt	495,878	488,178	490,478	487,578	634,578	628,478	622,278	630,978
07 Water Park	477,020	-	-	-	-	-	-	-
	\$ 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	-	-	-				
County Rd. 1	100,000	100,000	600,000					
	\$ 115,148	\$ 100,000	\$ 600,000					
Lease-Purchase Debt								
Ball Field Purchase	\$ 82,139	\$ 82,139	\$ 82,139	37,080				
City Hall/Police	\$ 67,382	\$ 67,595	67,815	68,041	68,274	68,514	68,760	69,014
Fire Apparatus	24,089	-	-	-	-	-	-	-
2011 Ford F250	5,865	-	-	-	-	-	-	-
	\$ 179,474	\$ 149,734	\$ 149,954	\$ 105,121	\$ 68,274	\$ 68,514	\$ 68,760	\$ 69,014
Grand Total	\$ 1,817,649	\$ 1,436,306	\$ 1,976,788	\$ 1,339,323	\$ 1,187,695	\$ 1,167,157	\$ 926,616	\$ 934,645

Debt Pro-Forma Schedule - Principal and Interest

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
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	126,688	-	-	-
07 Water Park	-	-	-	-	-	-	-	-	-	-
	\$ 867,710	\$ 413,826	\$ 412,813	\$ 406,268	\$ 409,003	\$ 260,928	\$ 251,356	\$ -	\$ -	\$ -
Inter-Local Debt										
Fire Radios	-	-	-	-	-	-	-	-	-	-
County Rd. 1	-	-	-	-	-	-	-	-	-	-
Lease-Purchase Debt										
Ball Field Purchase	-	-	-	-	-	-	-	-	-	-
City Hall/Police	69,276	69,546	69,823	70,108	70,402	70,705	\$ 71,016	\$ 71,337	71,668	72,007
Fire Apparatus	-	-	-	-	-	-	-	-	-	-
2011 Ford F250	-	-	-	-	-	-	-	-	-	-
	\$ 69,276	\$ 69,546	\$ 69,823	\$ 70,108	\$ 70,402	\$ 70,705	\$ 71,016	\$ 71,337	\$ 71,668	\$ 72,007
Grand Total	\$ 936,986	\$ 483,372	\$ 482,636	\$ 476,376	\$ 479,405	\$ 260,928	\$ 322,372	\$ 71,337	\$ 71,668	\$ 72,007



ATTACHMENT E

Allocations by Fund



City of Tonganoxie
2017 Adopted Budget
 Attachment E - Fund Schedules

	2015 Actual	2016 Projection	2017 Adopted
Capital Projects Fund			
Beginning Fund Balance	\$ 26	\$ 211,305	\$ 414,706
Revenues			
Taxes	\$ 443,294	\$ 446,156	\$ 445,000
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	255,349	257,849	-
Total Revenues	\$ 698,643	\$ 704,005	\$ 445,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 698,669	\$ 915,310	\$ 859,706
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	279	30,000	16,929
Supplies	-	-	-
Equipment	66,882	111,120	-
Subtotal Operating	\$ 67,161	\$ 141,120	\$ 16,929
Pass-Through	-	-	-
Debt Service	319,203	359,484	465,163
Capital Improvements	-	-	-
Total Expenditures	\$ 386,364	\$ 500,604	\$ 482,092
Transfers to Other Funds	\$ 101,000	\$ -	\$ -
Total Obligations	\$ 487,364	\$ 500,604	\$ 482,092
Ending Fund Balance	\$ 211,305	\$ 414,706	\$ 377,614

Attachment E - Fund Schedules



City of Tonganoxie
2017 Adopted Budget
 Attachment E - Fund Schedules

Capital Reserve Fund	2015 Actual	2016 Projection	2017 Adopted
Beginning Fund Balance	\$ 915	\$ 915	\$ 915
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	20,000
Total Revenues	\$ -	\$ -	\$ 20,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 915	\$ 915	\$ 20,915
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	20,000
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	\$ -	\$ -	\$ 20,000
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ -	\$ -	\$ 20,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ -	\$ -	\$ 20,000
Ending Fund Balance	\$ 915	\$ 915	\$ 915

Attachment E - Fund Schedules



City of Tonganoxie
2017 Adopted Budget
Attachment E - Fund Schedules

	2015	2016	2017
Debt, Bond, and Interest Fund	Actual	Projection	Adopted
Beginning Fund Balance	\$ 186,784	\$ 209,398	\$ 236,922
Revenues			
Taxes	\$ 389,360	\$ 389,414	\$ 399,496
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	\$ 389,360	\$ 389,414	\$ 399,496
Transfers from Other Funds	\$ 372,637	\$ 375,458	\$ 465,000
Total Resources	\$ 948,781	\$ 974,270	\$ 1,101,418
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	\$ -	\$ -	\$ -
Pass-Through	-	-	-
Debt Service	739,383	737,348	864,496
Capital Improvements	-	-	-
Total Expenditures	\$ 739,383	\$ 737,348	\$ 864,496
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 739,383	\$ 737,348	\$ 864,496
Ending Fund Balance	\$ 209,398	\$ 236,922	\$ 236,922

Attachment E - Fund Schedules



City of Tonganoxie
2017 Adopted Budget
 Attachment E - Fund Schedules

Fire Capital Reserve Fund	2015 Actual	2016 Projection	2017 Adopted
Beginning Fund Balance	\$ 114,589	\$ 89,313	\$ 98,861
Revenues			
Sale of Assets	\$ 4,500	\$ 4,025	\$ 2,000
Special Assesments	77,289	77,970	78,000
Grants	-	4,510	2,000
Fees, Licenses, Permits	-	-	-
Other	450	100	200
Total Revenues	\$ 82,239	\$ 86,605	\$ 82,200
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 196,828	\$ 175,918	\$ 181,061
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	38,356	7,897	87,099
Subtotal Operating	\$ 38,356	\$ 7,897	\$ 87,099
Pass-Through	-	-	-
Debt Service	69,159	69,160	45,101
Capital Improvements	-	-	-
Total Expenditures	\$ 107,515	\$ 77,057	\$ 132,200
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 107,515	\$ 77,057	\$ 132,200
Ending Fund Balance	\$ 89,313	\$ 98,861	\$ 48,861

Attachment E - Fund Schedules



City of Tonganoxie
2017 Adopted Budget
 Attachment E - Fund Schedules

General Fund	2015 Actual	2016 Projection	2017 Adopted
Beginning Fund Balance	\$ 250,542	\$ 445,863	\$ 629,282
Revenues			
Taxes	\$ 1,581,324	\$ 1,652,368	\$ 1,702,411
Fees	103,557	115,521	126,750
Franchise Fees	261,411	277,092	283,500
Fines and Forfeits	187,201	210,000	210,000
Grants	38,600	25,200	6,000
Licenses and Permits	59,307	68,813	60,400
Other	160,289	185,919	205,277
Total Revenues	\$ 2,391,689	\$ 2,534,913	\$ 2,594,338
Transfers from Other Funds	\$ 286,700	\$ 222,620	\$ 222,620
Total Resources	\$ 2,928,931	\$ 3,203,396	\$ 3,446,240
Expenditures			
Operating			
Salaries and Benefits	\$ 1,654,780	\$ 1,752,569	\$ 1,962,622
Contractual Services	480,825	559,953	575,510
Supplies	146,831	138,496	161,700
Equipment	118,493	21,586	117,605
Subtotal Operating	\$ 2,400,929	\$ 2,472,604	\$ 2,817,437
Pass-Through			
Debt Service	82,139	101,510	99,521
Capital Improvements			
Total Expenditures	\$ 2,483,068	\$ 2,574,114	\$ 2,916,958
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 2,483,068	\$ 2,574,114	\$ 2,916,958
Ending Fund Balance	\$ 445,863	\$ 629,282	\$ 529,282



City of Tonganoxie
2017 Adopted Budget
 Attachment E - Fund Schedules

Law Enforcement Trust Fund	2015 Actual	2016 Projection	2017 Adopted
Beginning Fund Balance	\$ 1,126	\$ 5,841	\$ 7,041
Revenues			
Taxes	\$ -	\$ -	\$ -
Fines and Forfeits	5,680	1,000	2,000
Fees, Licenses, Permits	450	200	500
Other	-	-	5,000
Total Revenues	\$ 6,130	\$ 1,200	\$ 7,500
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 7,256	\$ 7,041	\$ 14,541
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	1,415	-	-
Supplies	-	-	5,000
Equipment	-	-	-
Subtotal Operating	\$ 1,415	\$ -	\$ 5,000
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ 1,415	\$ -	\$ 5,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 1,415	\$ -	\$ 5,000
Ending Fund Balance	\$ 5,841	\$ 7,041	\$ 9,541



City of Tonganoxie
2017 Adopted Budget
 Attachment E - Fund Schedules

Library Fund	2015 Actual	2016 Projection	2017 Adopted
Beginning Fund Balance	\$ 8,585	\$ 6,871	\$ 2,552
Revenues			
Taxes	\$ 302,385	\$ 285,028	\$ 329,511
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	35,071	51,604	48,341
Total Revenues	\$ 337,456	\$ 336,632	\$ 377,852
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 346,041	\$ 343,503	\$ 380,404
Expenditures			
Operating			
Salaries and Benefits	\$ 35,845	\$ 46,303	\$ 47,141
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	\$ 35,845	\$ 46,303	\$ 47,141
Pass-Through	303,325	294,648	330,711
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ 339,170	\$ 340,951	\$ 377,852
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 339,170	\$ 340,951	\$ 377,852
Ending Fund Balance	\$ 6,871	\$ 2,552	\$ 2,552



City of Tonganoxie
2017 Adopted Budget
 Attachment E - Fund Schedules

	2015	2016	2017
	Actual	Projection	Adopted
Police Capital Reserve Fund			
Beginning Fund Balance	\$ 31,042	\$ 41,270	\$ 16,888
Revenues			
Grants	\$ -	\$ -	\$ -
Fines and Forfeits	8,490	13,653	13,000
Sale of Assets	1,900	150	-
Other Revenues	19,823	2,815	-
Total Revenues	\$ 30,213	\$ 16,618	\$ 13,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 61,255	\$ 57,888	\$ 29,888
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	1,000	-	-
Supplies	250	-	-
Equipment	18,735	41,000	50,000
Subtotal Operating	\$ 19,985	\$ 41,000	\$ 50,000
Pass-Through			
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ 19,985	\$ 41,000	\$ 50,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 19,985	\$ 41,000	\$ 50,000
Ending Fund Balance	\$ 41,270	\$ 16,888	\$ (20,112)



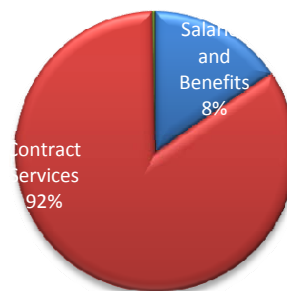
City of Tonganoxie
2017 Adopted Budget
 Attachment E - Fund Schedules

Sanitation Fund	2015 Actual	2016 Projection	2017 Adopted
Beginning Fund Balance	\$ 62,891	\$ 106,359	\$ 113,494
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	331,562	340,146	341,000
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	\$ 331,562	\$ 340,146	\$ 341,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 394,453	\$ 446,505	\$ 454,494
Expenditures			
Operating			
Salaries and Benefits	\$ 23,562	\$ 40,000	\$ 53,000
Contractual Services	264,532	293,011	287,000
Supplies	-	-	1,000
Equipment	-	-	-
Subtotal Operating	\$ 288,094	\$ 333,011	\$ 341,000
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ 288,094	\$ 333,011	\$ 341,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 288,094	\$ 333,011	\$ 341,000
Ending Fund Balance	\$ 106,359	\$ 113,494	\$ 113,494

2017 Revenue Divisions



2017 Expenditure Divisions





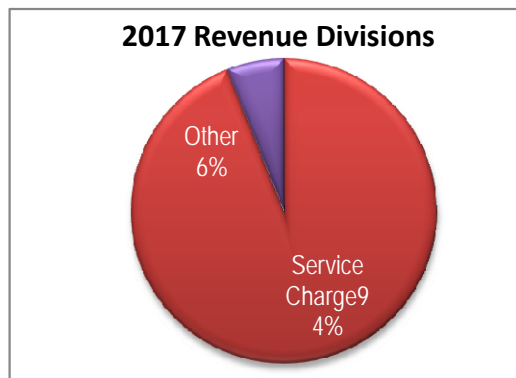
City of Tonganoxie
2017 Adopted Budget
 Attachment E - Fund Schedules

	2015	2016	2017
	Actual	Projection	Adopted
Sewer Capital Reserve Fund			
Beginning Fund Balance	\$ 276,826	\$ 266,429	\$ 285,534
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	28,875	30,250	30,250
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	\$ 28,875	\$ 30,250	\$ 30,250
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 305,701	\$ 296,679	\$ 315,784
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	39,272	11,145	220,000
Subtotal Operating	\$ 39,272	\$ 11,145	\$ 220,000
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ 39,272	\$ 11,145	\$ 220,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 39,272	\$ 11,145	\$ 220,000
Ending Fund Balance	\$ 266,429	\$ 285,534	\$ 95,784



City of Tonganoxie
2017 Adopted Budget
 Attachment E - Fund Schedules

Sewer Operations Fund	2015 Actual	2016 Projection	2017 Adopted
Beginning Fund Balance	\$ 196,647	\$ 215,726	\$ 217,675
Revenues			
Taxes	\$ 23	\$ -	\$ -
Service Charges	704,600	733,498	730,000
Fees, Licenses, Permits	-	-	-
Other	-	-	46,800
Total Revenues	\$ 704,623	\$ 733,498	\$ 776,800
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 901,270	\$ 949,224	\$ 994,475
Expenditures			
Operating			
Salaries and Benefits	\$ 235,203	\$ 235,203	\$ 288,942
Contractual Services	88,197	85,607	95,050
Supplies	21,361	19,881	24,900
Equipment	2,172	2,332	1,000
Subtotal Operating	\$ 346,933	\$ 343,023	\$ 409,892
Pass-Through			
Debt Service	232,152	282,067	292,568
Capital Improvements			
Total Expenditures	\$ 579,085	\$ 625,090	\$ 702,460
Transfers to Other Funds	\$ 106,459	\$ 106,459	\$ 72,540
Total Obligations	\$ 685,544	\$ 731,549	\$ 775,000
Ending Fund Balance	\$ 215,726	\$ 217,675	\$ 219,475





City of Tonganoxie
2017 Adopted Budget
 Attachment E - Fund Schedules

Special Highway Fund	2015 Actual	2016 Projection	2017 Adopted
Beginning Fund Balance	\$ 278,739	\$ 134,727	\$ 132,328
Revenues			
Taxes	\$ 168,208	\$ 171,701	\$ 169,500
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	\$ 168,208	\$ 171,701	\$ 169,500
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 446,947	\$ 306,428	\$ 301,828
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	257,745	124,536	122,423
Subtotal Operating	\$ 257,745	\$ 124,536	\$ 122,423
Pass-Through	-	-	-
Debt Service	54,475	49,564	47,077
Capital Improvements	-	-	-
Total Expenditures	\$ 312,220	\$ 174,100	\$ 169,500
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 312,220	\$ 174,100	\$ 169,500
Ending Fund Balance	\$ 134,727	\$ 132,328	\$ 132,328



City of Tonganoxie
2017 Adopted Budget
 Attachment E - Fund Schedules

	2015 Actual	2016 Projection	2017 Adopted
Special Parks Fund			
Beginning Fund Balance	\$ 13,939	\$ 15,139	\$ 18,118
Revenues			
Taxes	\$ 4,290	\$ 4,144	\$ 5,000
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	\$ 4,290	\$ 4,144	\$ 5,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 18,229	\$ 19,283	\$ 23,118
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	3,090	1,165	4,600
Supplies	-	-	400
Equipment	-	-	-
Subtotal Operating	\$ 3,090	\$ 1,165	\$ 5,000
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ 3,090	\$ 1,165	\$ 5,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 3,090	\$ 1,165	\$ 5,000
Ending Fund Balance	\$ 15,139	\$ 18,118	\$ 18,118



City of Tonganoxie
2017 Adopted Budget
Attachment E - Fund Schedules

	2015	2016	2017
	Actual	Projection	Adopted
Transient Guest Tax Fund			
Beginning Fund Balance	\$ 4,186	\$ 5,528	\$ 2,828
Revenues			
Taxes	\$ 1,342	\$ 1,300	\$ 1,500
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	\$ 1,342	\$ 1,300	\$ 1,500
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 5,528	\$ 6,828	\$ 4,328
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	4,000	1,500
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	\$ -	\$ 4,000	\$ 1,500
Pass-Through			
Debt Service			
Capital Improvements			
Total Expenditures	\$ -	\$ 4,000	\$ 1,500
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ -	\$ 4,000	\$ 1,500
Ending Fund Balance	\$ 5,528	\$ 2,828	\$ 2,828



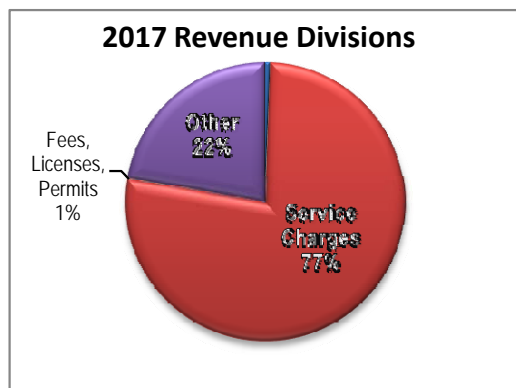
City of Tonganoxie
2017 Adopted Budget
 Attachment E - Fund Schedules

Water Capital Reserve Fund	2015 Actual	2016 Projection	2017 Adopted
Beginning Fund Balance	\$ 282,599	\$ 247,296	\$ 254,296
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	20,000	22,000	21,000
Fees, Licenses, Permits	-	-	-
Other	6,700	-	-
Total Revenues	\$ 26,700	\$ 22,000	\$ 21,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 309,299	\$ 269,296	\$ 275,296
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	11,800	-	-
Supplies	-	-	-
Equipment	50,203	15,000	50,000
Subtotal Operating	\$ 62,003	\$ 15,000	\$ 50,000
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ 62,003	\$ 15,000	\$ 50,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 62,003	\$ 15,000	\$ 50,000
Ending Fund Balance	\$ 247,296	\$ 254,296	\$ 225,296



City of Tonganoxie
2017 Adopted Budget
 Attachment E - Fund Schedules

Water Operations Fund	2015 Actual	2016 Projection	2017 Adopted
Beginning Fund Balance	\$ 306,950	\$ 325,521	\$ 329,839
Revenues			
Taxes	\$ 6,490	\$ 6,454	\$ 6,500
Service Charges	821,782	854,267	890,799
Fees, Licenses, Permits	698	750	700
Other	254,569	255,747	256,750
Total Revenues	\$ 1,083,539	\$ 1,117,218	\$ 1,154,749
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 1,390,489	\$ 1,442,739	\$ 1,484,588
Expenditures			
Operating			
Salaries and Benefits	\$ 399,112	\$ 399,112	\$ 394,537
Contractual Services	215,839	228,162	295,500
Supplies	49,233	33,341	26,500
Equipment	2,455	-	28,950
Subtotal Operating	\$ 666,639	\$ 660,615	\$ 745,487
Pass-Through			
Debt Service	309,088	336,124	153,723
Capital Improvements			
Total Expenditures	\$ 975,727	\$ 996,739	\$ 899,210
Transfers to Other Funds	\$ 89,241	\$ 116,161	\$ 250,080
Total Obligations	\$ 1,064,968	\$ 1,112,900	\$ 1,149,290
Ending Fund Balance	\$ 325,521	\$ 329,839	\$ 335,298





City of Tonganoxie
2017 Adopted Budget
 Attachment E - Fund Schedules

Water Park Sales Tax Fund	2014 Actual	2015 Projection	2016 Adopted
Beginning Fund Balance	\$ 920	\$ 919	\$ 919
Revenues			
Taxes	\$ 372,637	\$ 375,458	\$ 365,000
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	\$ 372,637	\$ 375,458	\$ 365,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 373,557	\$ 376,377	\$ 365,919
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	-	-	-
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ -	\$ -	\$ -
Transfers to Other Funds	\$ 372,637	\$ 375,458	\$ 365,000
Total Obligations	\$ 372,637	\$ 375,458	\$ 365,000
Ending Fund Balance	\$ 919	\$ 919	\$ 919

Attachment E - Fund Schedules