



City of Tonganoxie
2018 Budget

CITY OF TONGANOXIE, KANSAS

ADOPTED BUDGET

FISCAL YEAR 2018

Mayor

Jason K. Ward

City Council

Chris Donnelly

Andy Gilner

Curtis Oroke

Kara Reed

Jim Truesdell

City Manager

George Brajkovic



CITY OF TONGANOXIE, KANSAS

ADOPTED BUDGET

FISCAL YEAR 2018

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Department Directors

Jamie Shockley, Assistant City Manager

Kent Heskett, Public Works Director

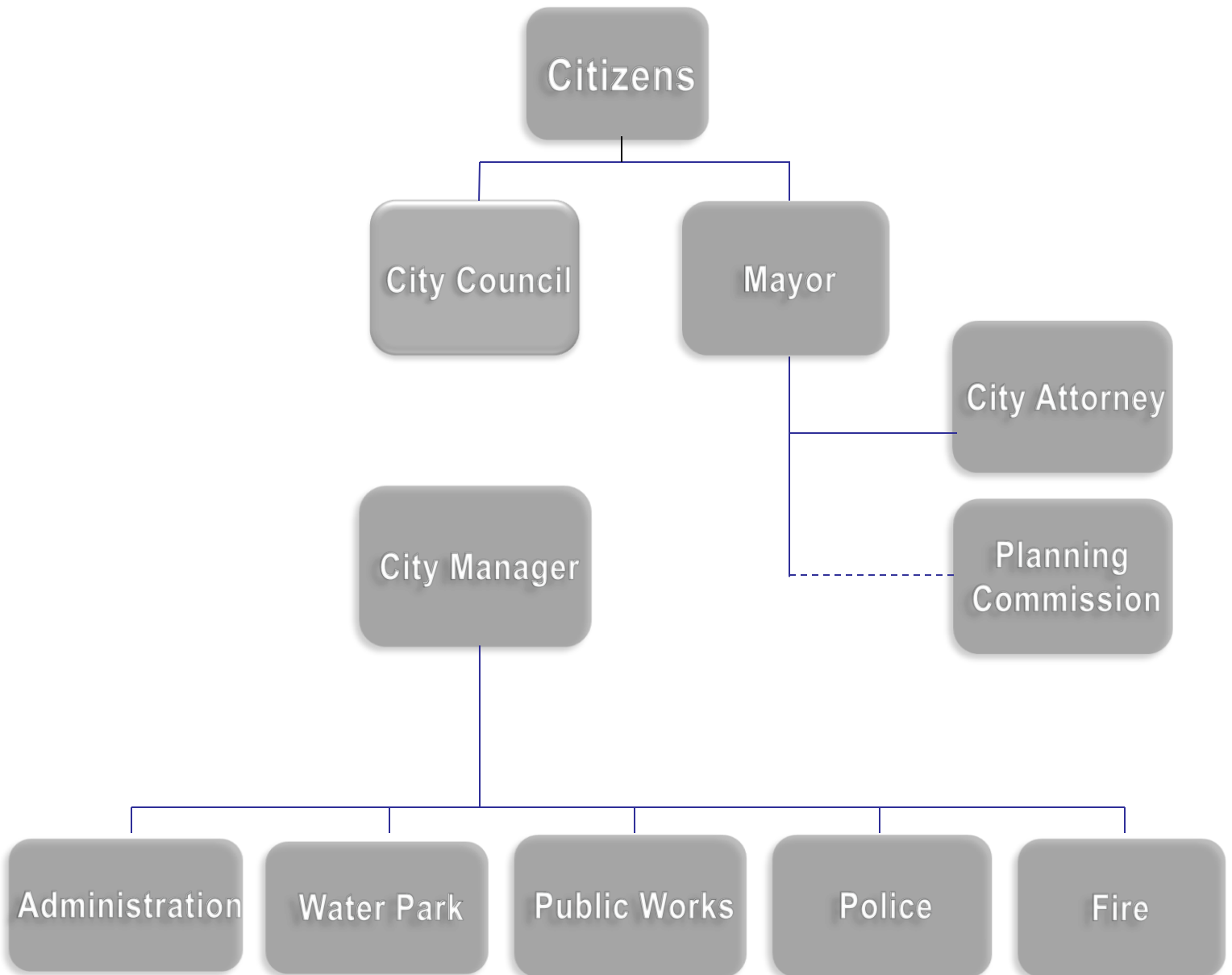
Jeffery Brandau, Police Chief

Jack Holcom, Fire Chief

Darren Shupe, Water Park Director

City of Tonganoxie

2018 Organizational Chart



City of Tonganoxie

2018 Dollars at a Glance

Expenditure per Capita	\$	1,401
Ad Valorem Tax Levy Rates		In Mills
City		45.144
County		37.608
USD 464		65.915
State		1.500
Total Levy Rate		150.167
City Levy Produces	\$	1,744,047
City Levy Portion of Budget		22%
Total Valuation	\$	38,633,210
Total Tax on \$100,000 home	\$	1,726.92
City Tax on \$100,000 home	\$	519.16
City Tax per month on \$100,000 home	\$	42.26



Office of the City Manager

August 9, 2017

Mayor Ward and Members of the City Council:

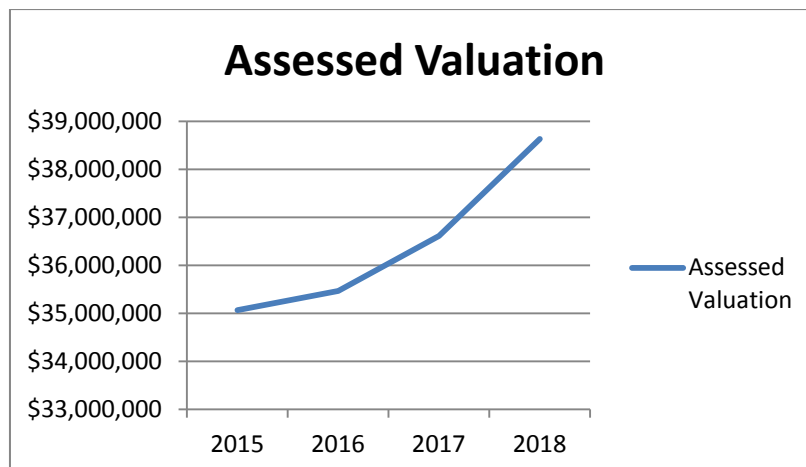
It is my pleasure to present the adopted 2018 City of Tonganoxie budget, which was approved by the City Council on August 7, 2017. This budget document communicates the City's plan for continuing to deliver high-quality city services at a reasonable cost to Tonganoxie tax payers.

Economic Environment

In order to adopt the 2018 budget, the City Council must first hold a public hearing to allow any citizen to provide comment on the proposed budget. Once concluding the public hearing, the City Council will need to approve Resolution 08-17-01, which expresses the property taxation policy of the City of Tonganoxie. The resolution is required by state statute because the tax levy exceeds the amount levied in 2017, even when accounting for the consumer price index rolling average, due to the increase in the Library Employee Benefits fund mill rate. A publication of the vote totals on the property tax levy will also be published in the Tonganoxie Mirror on August 16, 2017, as required by state statute. Once the resolution is approved, the City Council will need to make a motion to adopt the 2017 budget as presented and set the property tax levy.

In preparation for the 2018 budget, the City Council convened for three budget work sessions and two regular meetings. The total planned budget for all funds in 2018 is \$8,107,253, which is an increase of 4% for 2018. The total property tax levy is \$1,744,047, which is an increase of 6% over the tax levy in 2017.

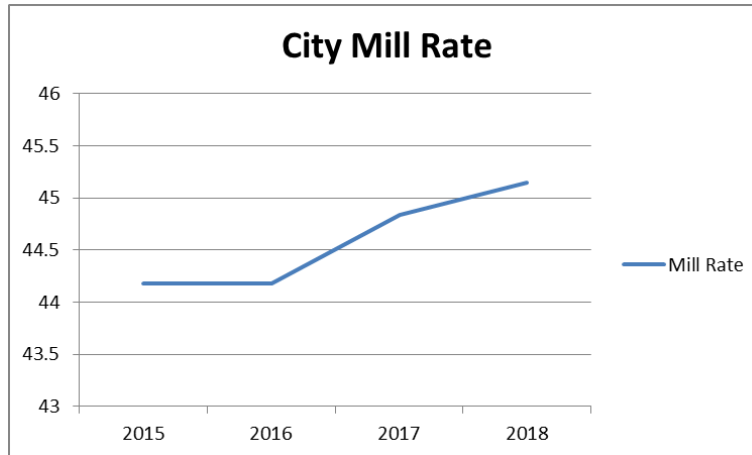
The City's Assessed Valuation increased by approximately 5.5% to \$38,633,210, which brings the value of 1 Mill to \$38,633.



Budget Overview

The 2018 budget includes the following:

- The tax levy for all city funds remains flat; the library employee benefits fund tax levy increased 0.301 mills



- A 3% increase to water and sewer rates; a 3% increase to both water and sewer equates to a monthly increase of \$1.75 for a customer who uses 4,000 gallons of water in one month (average user).
- A stormwater fee in the amount of \$1.50 for residential customers and \$3.00 for commercial customers.
- Merit increases for all full-time employees.
- A revised compensation plan, based on a compensation survey comparison of other cities in the area, which would give some employees one-time adjustments to be brought up to the minimum in their new pay range.
- Continued funding of the plan developed in 2017 to prepare for the County Road 1 balloon payment in 2019.
- Continued preservation of 15% cash reserves in the General Fund and 30% cash reserves in Utility Funds.

Additionally, on February 28, 2017 a ballot question regarding a proposed 0.75% sales tax initiative was approved by voters, with a 64% approval rate. The sales tax add-on is expected to generate \$405,000 in 2018, and will be used to address the following initiatives, as identified in the ballot language: construction of a new library, construction of new capital improvements, maintaining new and current infrastructure, and funding debt issued for capital improvements.

A total of \$1.5M in budget requests was submitted by Departments organization wide. Some large initiatives were not able to be funded, including additional personnel in Administration and Police, purchasing technology for Police vehicles, and switching Public safety personnel from KPERs pension funding to KP&F pension funding.

However, the 2018 budget was able to accommodate \$1M of the budget requests, and those items are listed below:

- | | |
|--|----------|
| • Municipal Court and Building Permits Software | \$10,000 |
| • Citizen's Academy | \$2,000 |
| • Fire Department increase to medical supplies | \$5,000 |
| • Fire Department increase to part-time salaries | \$10,000 |

• New Fire Engine Pumper	\$550,000
• Police Department Reclassification of Sergeant to Lieutenant	\$11,000
• Police Department New Vehicle	\$33,000
• Public Works Dump Truck with Plow	\$100,000
• Public Works Additional Street Maintenance Funding	\$150,000
• Public Works Sewer Plant maintenance budget increase	\$18,000
• Public Works Variable Frequency Drive and Monitoring System	\$22,000
• Public Works Swimming Pool Maintenance Budget Increase	\$10,000
• Public Works Replacement of 2005 Truck	\$30,000
• Public Works Water Tower Inspection/Painting	\$40,000
• Public Works Sewer Line Rehab Program	\$60,000
• All Departments – Merit Increases	\$83,633

Conclusion

The City of Tonganoxie takes great pride in being a lean organization. We have a small, yet committed workforce, which works diligently to meet and exceed the initiatives as set forth in the Strategic Plan. We see these efforts manifested daily in the quality of infrastructure, safety of the community, and the level of customer service provided.

While it is imperative that we continue to see the residential growth of recent years, it is equally critical to revitalize our downtown core, promote development along the 24/40 corridor and to attract quality development within the Business Park. It is this diversified growth, which yields a diversified tax base, that will ensure a sustainable growth and financial model for the City of Tonganoxie.

I would like to thank the Mayor, City Council members, and City staff for the strong partnership that will allow us to achieve these goals.

Respectfully submitted,

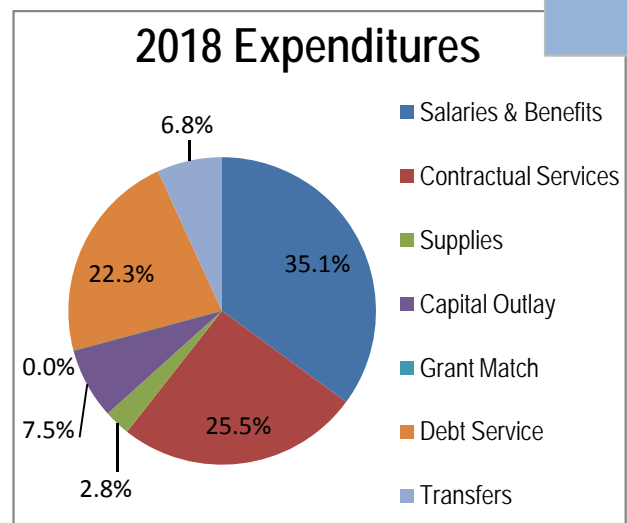
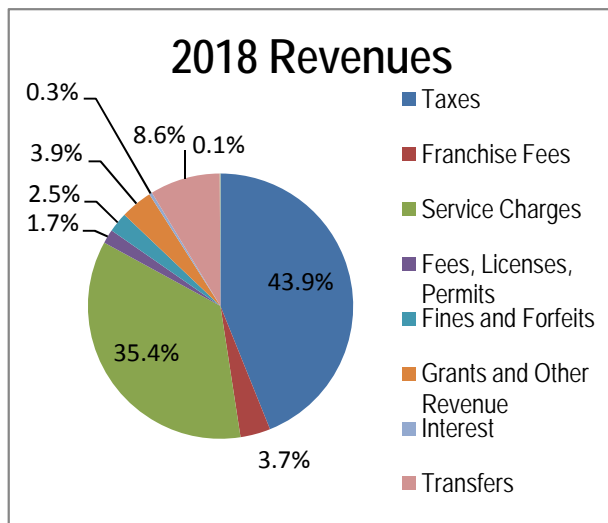
George Brajkovic
City Manager



City of Tonganoxie 2018 Adopted Budget Overview

2018 Budget Overview

	2016 Actual	2017 Adopted	2018 Adopted
Revenue Overview			
Taxes	\$ 3,261,234	\$ 3,404,918	\$ 3,573,710
Franchise Fees	263,865	283,500	298,500
Service Charges	2,577,895	2,499,649	2,879,600
Fees, Licenses, Permits	103,588	81,200	136,350
Fines and Forfeits	210,279	211,050	201,000
Grants and Other Revenue	278,583	269,568	315,938
Interest	16,740	14,000	27,000
Transfers	598,716	687,620	699,543
Other	9,410	13,000	6,500
Total Revenues	\$ 7,320,310	\$ 7,464,505	\$ 8,138,141
Expenditure Overview			
Operating			
Salaries & Benefits	2,398,837	2,629,492	2,844,190
Contractual Services	1,653,562	1,670,269	2,069,668
Supplies	225,371	214,800	223,438
Capital Outlay	288,821	749,458	604,110
Grant Match	16,795	-	-
Debt Service	1,985,253	1,867,649	1,811,304
Transfers	598,716	687,620	554,543
Total Expenditures	\$ 7,167,355	\$ 7,819,288	\$ 8,107,253
Net Revenues	\$ 152,955	\$ (354,783)	\$ 30,888





City of Tonganoxie
2018 Adopted Budget
 Revenues by Category

	2016 Actual	2017 Adopted	2018 Adopted
Revenues			
Property Taxes	\$ 1,751,983	\$ 1,905,418	\$ 1,971,110
Sales and Use Tax	1,355,421	1,349,000	1,450,500
Fuel Tax	153,830	150,500	152,100
Subtotal Taxes	\$ 3,261,234	\$ 3,404,918	\$ 3,573,710
Utility Charges	2,449,756	2,375,049	2,750,000
Pool Charges	127,943	124,600	129,500
Other Charges	196	-	100
Subtotal Charges	\$ 2,577,895	\$ 2,499,649	\$ 2,879,600
Franchise Fees	263,865	283,500	298,500
Business Licenses and Permits	15,325	15,350	14,200
Development Licenses and Permits	84,048	61,150	118,000
Individual Licenses and Permits	4,215	4,700	4,150
Subtotal FLP	\$ 367,453	\$ 364,700	\$ 434,850
Fines and Forfeits	210,279	211,050	201,000
Grants	53,150	8,000	50,000
Reimbursed Expenses	176,138	221,841	220,738
Sale of Assets	15,078	4,500	7,500
Miscellaneous Revenues	43,627	48,227	44,200
Interest	16,740	14,000	27,000
Transfers	598,716	687,620	699,543
Subtotal Other	\$ 1,113,728	\$ 1,195,238	\$ 1,249,981
Total Revenues	\$ 7,320,311	\$ 7,464,505	\$ 8,138,141

Revenues by Category

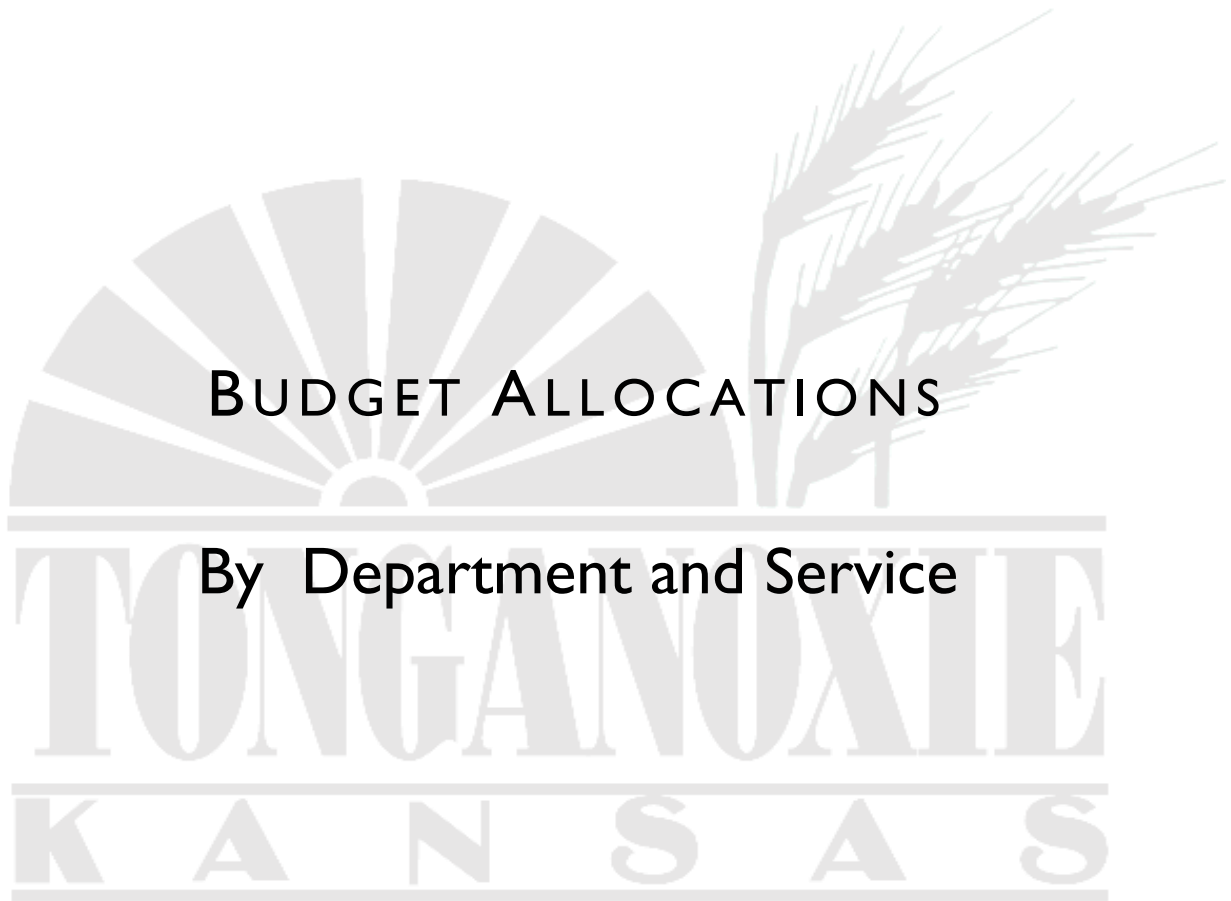


City of Tonganoxie 2018 Adopted Budget

Expenditure Summary

	2016	2017	2018
	Actual	Adopted	Adopted
Allocation by Category			
Salaries and Benefits	\$ 2,398,837	\$ 2,629,492	\$ 2,844,190
Contractual Services	1,753,562	1,670,269	2,089,668
Supplies	225,371	214,800	243,438
Capital Outlay	188,821	749,458	564,110
Grant Match	16,795	-	-
Debt Service	1,985,253	1,867,649	1,811,304
Transfers	598,716	687,620	554,543
Total	7,167,355	7,819,288	8,107,253
Allocation by Department and Service			
Administration	\$ 1,168,748	\$ 1,176,890	\$ 1,238,968
Police	1,037,565	1,130,571	1,149,323
Public Works	1,288,009	1,637,379	2,076,708
Fire	628,897	770,043	738,630
Water Park	144,419	71,284	144,277
Library	315,748	377,852	393,500
Debt Service	1,985,253	1,967,649	1,811,304
Transfers	598,716	687,620	554,543
Total	\$ 7,167,355	\$ 7,819,288	\$ 8,107,253
Allocation by Fund			
General Fund	\$ 2,708,239	\$ 2,817,458	\$ 2,867,784
Water Operations	1,133,705	1,149,290	1,299,100
Sewer Operations	744,104	774,900	864,000
Sanitation	324,983	340,000	382,000
Stormwater	-	-	40,000
Transient Guest Tax	4,000	1,500	1,500
Library Operations	315,748	377,852	393,500
Special Parks	4,452	5,000	5,000
Special Highway	173,239	169,500	357,100
Infrastructure Sales Tax	376,096	365,000	405,000
Capital Projects	482,950	482,092	367,000
Fire Equipment Reserve	94,234	132,200	105,000
Police Equipment Reserve	40,773	50,000	25,000
Sewer Capital Reserve	5,147	220,000	135,000
Water Capital Reserve	22,337	50,000	95,000
Capital Reserve	-	20,000	20,000
Debt Bond and Interest	737,348	864,496	745,269
Total	\$ 7,167,355	\$ 7,819,288	\$ 8,107,253

Expenditure Summary



BUDGET ALLOCATIONS

By Department and Service



City of Tonganoxie 2018 Adopted Budget

Administration

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

- | | | |
|--------------------|--------------------|-------------------------|
| - Finance | - Human Resources | - Community Development |
| - City Planning | - Municipal Court | - Codes Inspection |
| - City Engineering | - Animal Control | - Legal Research |
| - Utility Billing | - Customer Service | - Trash Disposal |

Administration

	2016 Actual	2017 Adopted	2018 Adopted
Expenditures by Category			
Personal Services	\$ 397,752	\$ 500,342	\$ 546,912
Contractual Services	695,176	597,969	654,758
Supplies	18,373	23,150	17,188
Equipment	57,448	55,429	20,110
Total	\$ 1,168,749	\$ 1,176,890	\$ 1,238,968

Expenditures by Fund			
General Fund	\$ 555,301	\$ 526,608	\$ 564,064
Capital Projects	59,274	16,929	15,325
Water Operations	132,599	177,340	160,049
Sewer Operations	92,592	114,513	120,030
Sanitation	324,983	340,000	378,000
Transient Guest Tax	4,000	1,500	1,500
Total	\$ 1,168,749	\$ 1,176,890	\$ 1,238,968

Personnel Positions			
City Manager	1.0	1.0	1.0
Assistant City Manager	1.0	1.0	1.0
Administrative Assistant	2.0	2.0	2.0
City Clerk	1.0	1.0	1.0
Codes Inspector (FTE)	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
Total	6.0	6.0	6.0

Budget Considerations

Included in the adopted 2018 administration budget is an increase for employee merit increases and an increase in health insurance premiums. The 2018 budget also includes an adjustment to the City's compensation plan, which provides for one-time increases for certain employees to bring them up to the minimum of their new pay range in the revised compensation plan. Other additions to the administration budget for 2018 include \$10,000 for new municipal court and building permits software and a \$2,000 allocation to begin funding for an annual Citizen's Academy. Also included in the administration budget is many of the professional services that the city contracts out each year, including legal services, city prosecutor, auditing services, payroll services, city planning, animal control, information technology, city engineering, and probation services.

Regarding future considerations, the administration department anticipates adding additional staff in future years, including a city planner and a deputy city clerk. Renovation of the existing council chambers and upgrading the technology or finding a new council chambers is also a top priority.



City of Tonganoxie 2018 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
- Inspections
- Emergency Medical
- Investigations

	2016 Actual	2017 Adopted	2018 Adopted
Expenditures by Category			
Personal Services	\$ 511,420	\$ 570,409	\$ 590,480
Contractual Services	88,912	84,080	84,200
Supplies	15,835	18,950	24,450
Equipment	<u>12,729</u>	<u>96,604</u>	<u>39,500</u>
Total	\$ 628,896	\$ 770,043	\$ 738,630
Expenditures by Fund			
General Fund	\$ 603,822	\$ 682,944	\$ 708,630
Fire Capital Reserve	<u>25,073</u>	<u>87,099</u>	<u>30,000</u>
Total	628,895	770,043	738,630
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

Included in the 2018 Fire Department budget is an increase for employee merit raises and an increase in health insurance premiums. The 2018 budget also includes an adjustment to the City's compensation plan, which provides for one-time increases for certain employees to bring them up to the minimum of their new pay range in the revised compensation plan. Other additions to the fire department budget for 2018 include an additional \$5,000 for medical and drug supplies in order to supply epi pens on department equipment. The budget also includes an increased allocation of \$10,000 for part-time salaries. The 2018 budget also includes a \$75,000 annual debt service payment to pay for a new fire engine pumper, which has an estimated total cost of \$550,000. This \$75,000 debt payment will be paid for out of the Fire Equipment Fund for a period of 10 years, but the budgeted allocation is shown on the Debt Service page and not in the Fire Department's operating budget. The 2018 budget also includes the continued allocation of \$10,000 per year to replace Personal Protective Equipment (PPE), to be paid for out of the Equipment fund.

Regarding future considerations, the Fire Department outlined in the 2018 budget process the need for additional staff positions in future budget years, including an operations/training chief and a fire marshal within the next two years. Regarding capital needs, the Fire Department projects the need for building renovations, a staff vehicle, a new ladder truck, mobile radios, hoses and nozzles, extrications, lifting bags, and vehicle mobile data terminals within the next couple of years.





City of Tonganoxie
2018 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

	2016 Actual	2017 Adopted	2018 Adopted
Expenditures by Category			
Personal Services	\$ 823,040	\$ 916,651	\$ 949,823
Contractual Services	90,920	77,220	83,400
Supplies	46,355	48,600	55,600
Equipment	<u>77,250</u>	<u>88,100</u>	<u>60,500</u>
Total	\$ 1,037,565	\$ 1,130,571	\$ 1,149,323
Expenditures by Fund			
General Fund	\$ 996,792	\$ 1,080,571	\$ 1,124,323
Police Capital Reserve	<u>40,773</u>	<u>50,000</u>	<u>25,000</u>
Total	\$ 1,037,565	\$ 1,130,571	\$ 1,149,323
Personnel Positions			
Police Chief	1.0	1.0	1.0
Lieutenant	1.0	1.0	2.0
Sergeant	2.0	3.0	2.0
Police Officer	6.0	7.0	7.0
Investigator	1.0	0.0	0.0
Records Clerk	1.0	1.0	1.0
Police Trainee	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total	12.0	13.0	13.0

Budget Considerations

Included in the 2018 Police Department budget is an increase for employee merit raises and an increase in health insurance premiums. The 2018 budget also includes an adjustment to the City's compensation plan, which provides for one-time increases for certain employees to bring them up to the minimum of their new pay range in the revised compensation plan. Other additions to the police department budget for 2018 include an additional \$5,000 for operating supplies, which will be used to pay for the costs of ammunition. Additionally, the police department received an allocation of \$11,000 in 2018 to reclassify one of the department's three sergeant positions to a second lieutenant position. The continued funding of \$33,000 for the police vehicle replacement program is also included in the 2018 budget.

Regarding future considerations, KP&F retirement remains the top priority for the police department in future budget years. Due to the rising costs of KP&F, the additional cost of ~\$130,000 per year could not be allocated in the 2018 budget without raising property taxes or eliminating existing positions or programs. Other priorities for future budget years include adding a full-time civilian employee, creating a master patrol officer position, and upgrading the technology in the police vehicles.



City of Tonganoxie
2018 Adopted Budget

Public Works Department

The Public Works Department provides overall care of municipal infrastructure, buildings, and equipment as well as operating the water treatment facility and the wastewater treatment plant.

	2016 Actual	2017 Adopted	2018 Adopted
Expenditures by Category			
Personal Services	\$ 540,904	\$ 585,606	\$ 623,358
Contractual Services	591,895	648,823	973,250
Supplies	117,414	103,000	102,100
Equipment	37,795	299,950	378,000
Total	\$ 1,288,008	\$ 1,637,379	\$ 2,076,708
Expenditures by Fund			
General Fund	\$ 325,766	\$ 356,530	\$ 326,490
Water Operations	548,823	568,147	707,636
Sewer Operations	262,986	295,279	386,482
Sanitation	-	-	4,000
Special Parks	4,452	5,000	5,000
Special Highway	117,771	122,423	357,100
Capital Projects	726	-	-
Sewer Capital	5,147	220,000	135,000
Water Capital	22,337	50,000	95,000
Stormwater	-	-	40,000
Capital Reserve	-	20,000	20,000
Total	\$ 1,288,008	\$ 1,637,379	\$ 2,076,708
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	3.0
Maintenance Worker I	2.0	2.0	1.0
Laborer (seasonal FTE)	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>
Total	8.5	8.5	8.5

Budget Considerations

Included in the 2018 Public Works Department budget is an increase for employee merit raises and an increase in health insurance premiums. The 2018 budget also includes an adjustment to the City's compensation plan. Other additions to the public works department budget for 2018 include a new dump truck with plow, which will be paid for out of all of the city's utility funds. Also included is an increased allocation of \$150,000 for street maintenance, which will be paid for through infrastructure sales tax revenue. Remaining allocations include an increase of \$18,000 for maintenance at the wastewater plant, \$22,000 for an alarm/monitoring system and variable frequency drive at the water plant, a \$10,000 increase to the pool maintenance budget, \$40,000 for water tower inspection/painting, and \$60,000 for a sewer line rehab program.

Regarding future considerations, Public Works outlined numerous capital needs for future years during the 2018 budget process. These needs include the replacement of vehicles, a hydraulic mower attachment, interceptor sewer, water tower inspection, a water tower at the industrial park, and mower replacement.



**City of Tonganoxie
2018 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
- Swimming Lessons
- Private Rentals
- Swim Competitions

Water Park

Expenditures by Category	2016 Actual	2017 Adopted	2018 Adopted
Personal Services	\$ 87,111	\$ 9,343	\$ 83,517
Contractual Services	26,317	31,466	30,660
Supplies	27,392	21,100	24,100
Equipment	<u>3,599</u>	<u>9,375</u>	<u>6,000</u>
Total	\$ 144,419	\$ 71,284	\$ 144,277

Expenditures by Fund	2016 Actual	2017 Adopted	2018 Adopted
General Fund	\$ 144,419	\$ 71,284	\$ 144,277
Total	\$ 144,419	\$ 71,284	\$ 144,277

Personnel Positions (All Seasonal)	2016 Actual	2017 Adopted	2018 Adopted
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>1.0</u>	<u>1.0</u>
Total	5.8	6.0	6.0

Budget Considerations

Included in the 2018 Water Park budget is an increase in maintenance services in the amount of \$10,000. Additionally, \$2,500 has been allocated for a new lifeguard chair.



City of Tonganoxie 2018 Adopted Budget

Library

The budget for the Tonganoxie Library is made up in part by ad valorem taxes. To set the property tax rate, the Library Board makes a mill levy recommendation to the City Council, and the City Council considers approval of the recommendation under its tax levying authority when setting the property tax levy each year. City ordinance states that the library general fund mill rate cannot be set higher than 5.95 mills, while the employee benefits fund does not have a maximum mill rate set by city ordinance.

Library

	2016 Actual	2017 Adopted	2018 Adopted
Expenditures by Category			
Personal Services	\$ 38,611	\$ 47,141	\$ 50,100
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	-	-	-
Pass-Through	<u>277,137</u>	<u>330,711</u>	<u>343,400</u>
Total	\$ 315,748	\$ 377,852	\$ 393,500

Expenditures by Fund			
Library Fund	<u>\$ 315,748</u>	<u>\$ 377,852</u>	<u>\$ 393,500</u>
Total	\$ 315,748	\$ 377,852	\$ 393,500

Personnel Positions			
None	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total	0.0	0.0	0.0

Budget Considerations

The 2018 library budget anticipates receiving a total of \$393,500 in ad valorem tax revenue. Of this total, \$343,400 is anticipated to be collected in the library general fund and \$50,100 is anticipated to be collected in the library employee benefits fund. The city receives this money along with its own ad valorem tax revenue, and then remits the library's portion to them via check.

The library employees are also covered under the city's health, vision, dental, and life insurance coverage, as well as the City's liability insurance coverage. The library reimburses the city for these premium costs on a monthly basis.



City of Tonganoxie
2018 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.

	2016	2017	2018
	Actual	Adopted	Adopted
Expenditures by Debt Type			
Bond Issue	\$ 1,664,585	\$ 1,523,025	\$ 1,386,570
Loans	-	-	-
Inter-Local	115,147	215,147	200,000
Lease-Purchase	205,521	174,856	224,734
Total	\$ 1,985,253	\$ 1,913,028	\$ 1,811,304
 Expenditures by Fund			
General	\$ 101,509	\$ 94,902	\$ -
Capital Projects	409,484	465,163	551,675
Debt Bond & Interest	737,348	814,496	745,269
Fire Capital Reserve	69,159	45,101	75,000
Special Highway	49,564	47,076	-
Sewer Operations	282,066	292,568	288,025
Water Operations	336,123	153,722	151,335
Total	\$ 1,985,253	\$ 1,913,028	\$ 1,811,304

Budget Considerations

All debt service payments are on schedule as planned and fully-funded. Further detail is provided in Attachment D.



City of Tonganoxie 2018 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		2016	2017	2018
Bond Debt Service	Fund	Actual	Adopted	Proposed
02 Water Bond	Water	\$ 141,075	\$ -	\$ -
06 S. Water Tower	Water	46,845	-	-
13B Series	Water	148,204	153,722	151,335
13B Series	Sewer	282,066	292,568	288,025
00 Downtown	Debt	-	-	12,588
00 Downtown	Sp Hwy (subsidy)	13,713	13,163	-
07 PW Facility	Debt	188,750	180,105	188,205
07 PW Facility	Cap Proj (subsidy)	-	8,466	-
09 Street Impr.	Debt	-	-	20,801
09 Street Impr.	Cap Proj (subsidy)	82,781	81,821	85,801
09 Street Impr.	Sp Hwy (subsidy)	22,781	21,821	-
10 Street Impr.	Sp Hwy (subsidy)	13,070	12,093	-
10 Street Impr.	Cap Proj (subsidy)	98,070	97,093	183,648
10 Street Impr.	Debt	-	-	73,582
13A Industrial Park	Debt	101,431	107,784	106,884
13A Industrial Park	Cap Proj (subsidy)	30,825	27,784	26,884
13B Tax-Exempt	Debt	-	49,588	48,818
13B Tax-Exempt	Sp Hwy (subsidy)	-	-	-
13B Tax-Exempt	Cap Proj (subsidy)	47,808	-	-
07 Water Park	Debt (subsidy)	447,168	477,020	-
Library	Debt	-	-	200,000
	Subtotal	\$ 1,664,587	\$ 1,523,028	\$ 1,386,571
Inter-Local Debt Service				
Fire Radios	Fire Res	\$ 15,147	\$ 15,147	\$ -
County Rd. 1	Cap Proj	100,000	200,000	200,000
	Subtotal	\$ 115,147	\$ 215,147	\$ 200,000
Lease-Purchase Debt Service				
Ball Field Purchase	General	\$ 82,139	\$ 82,139	\$ -
Ball Field Purchase	Debt	-	-	\$ 82,139
City Hall & Police	Cap Proj	50,000	50,000	55,342
City Hall & Police	General	19,370	12,764	-
City Hall & Police	Debt	-	-	12,253
Fire Apparatus	Fire Res	48,204	24,089	-
2011 Ford F250	Fire Res	5,808	5,865	-
Fire Pumper	Fire Res	-	-	75,000
	Subtotal	\$ 205,521	\$ 174,857	\$ 224,734
	Total	\$ 1,985,255	\$ 1,913,032	\$ 1,811,305



ATTACHMENT A

Glossary



City of Tonganoxie 2018 Adopted Budget Glossary

Ad Valorem Taxes:	Real estate property taxes collected by the county. These revenues are recognized in the General Fund (27.566 mills) for general municipal operations, the Library Fund (7.860 mills) for general library operations, and the Debt, Bond, and Interest Fund (9.718 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 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. \$10 from every court case 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 based on population which 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. The collection of an additional 0.75% sales tax dedicated solely for debt service on the Water Park terminated in 2017 and was approved by voters in February 2017 to be replaced by collections for a new library and other infrastructure improvements.
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.
Infrastructure Sales Tax Fund:	Previously known as the Water Park Fund, this fund includes City accounts that are used to record the sales tax collections approved by voters in February 2017 for a new library and other infrastructure improvements.



ATTACHMENT B

Position Count by Department

ATTACHMENT B

**City of Tonganoxie
Positions by Department**

Department	Full-time Permanent Positions	2011	2012	2013	2014	2015	2016	2017	2018
Administration		4	5	4	5	6	6	6	6
Fire		4	4	4	7	7	7	7	7
Police		11	11	11	12	12	12	14	13
Public Works		7	8	8	8	8	8	8	8
Aquatics		0	0	0	0	0	0	0	0
Total Full-time Permanent Positions		26	28	27	32	33	33	35	34

Full Detail All Positions

Department	Position Title	Classification	Type	2011	2012	2013	2014	2015	2016	2017	2018
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	1	0	0	1	1	1	1
Administration	Utility Billing Clerk	Non-exempt	Full-time	2	2	2	3	0	0	0	0
Administration	Administrative Assistant	Non-exempt	Full-time	0	0	0	0	2	2	2	2
Administration	Court Clerk	Non-exempt	Part-time	1	0	0	0	0	0	0	0
Administration	Codes Inspector	Non-exempt	Full-time	0	0	0	1	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	9	11	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	2	2	2
Fire	Firefighter	Non-exempt	Full-time	2	2	2	5	5	3	3	3
Fire	Firefighter	Non-exempt	Part-time	15	15	15	15	15	15	15	15
Fire Total				19	19	19	22	22	22	22	22
Police	Police Chief	Exempt	Full-time	1	1	1	1	1	1	1	1
Police	Lieutenant	Non-exempt	Full-time	1	2	2	1	1	1	1	2
Police	Sergeant	Non-exempt	Full-time	2	1	1	2	2	3	3	2
Police	Investigator	Non-exempt	Full-time	0	0	0	1	1	0	0	0
Police	Officer	Non-exempt	Full-Time	6	6	6	6	6	6	8	7
Police	Officer	Non-exempt	Part-time	10	10	10	10	10	5	0	0
Police	Clerk	Non-exempt	Full-time	1	1	1	1	1	1	1	1
Police Total				21	21	21	22	22	17	14	13
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	2	2	2	2	2	2
Public Works	Maintenance Worker I	Non-exempt	Full-time	0	1	0	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	1	1	1	1	1
Public Works Total				9	10	10	9	9	9	9	9
Aquatics	Aquatics Director	Exempt	Full-time	1	1	1	1	1	1	1	1
Aquatics	Office Manager	Non-exempt	Full-time	1	1	2	2	2	2	2	2
Aquatics	Lessons Instructor	Non-exempt	Part-time	1	0	0	0	0	0	0	0
Aquatics	Lifeguards	Non-exempt	Part-time	28	24	24	20	20	20	20	20
Aquatics	Concession Clerk	Non-exempt	Part-time	8	7	7	7	7	7	7	7
Aquatics Total				39	33	34	30	30	30	30	30
Grand Total				98	93	93	94	94	89	86	85



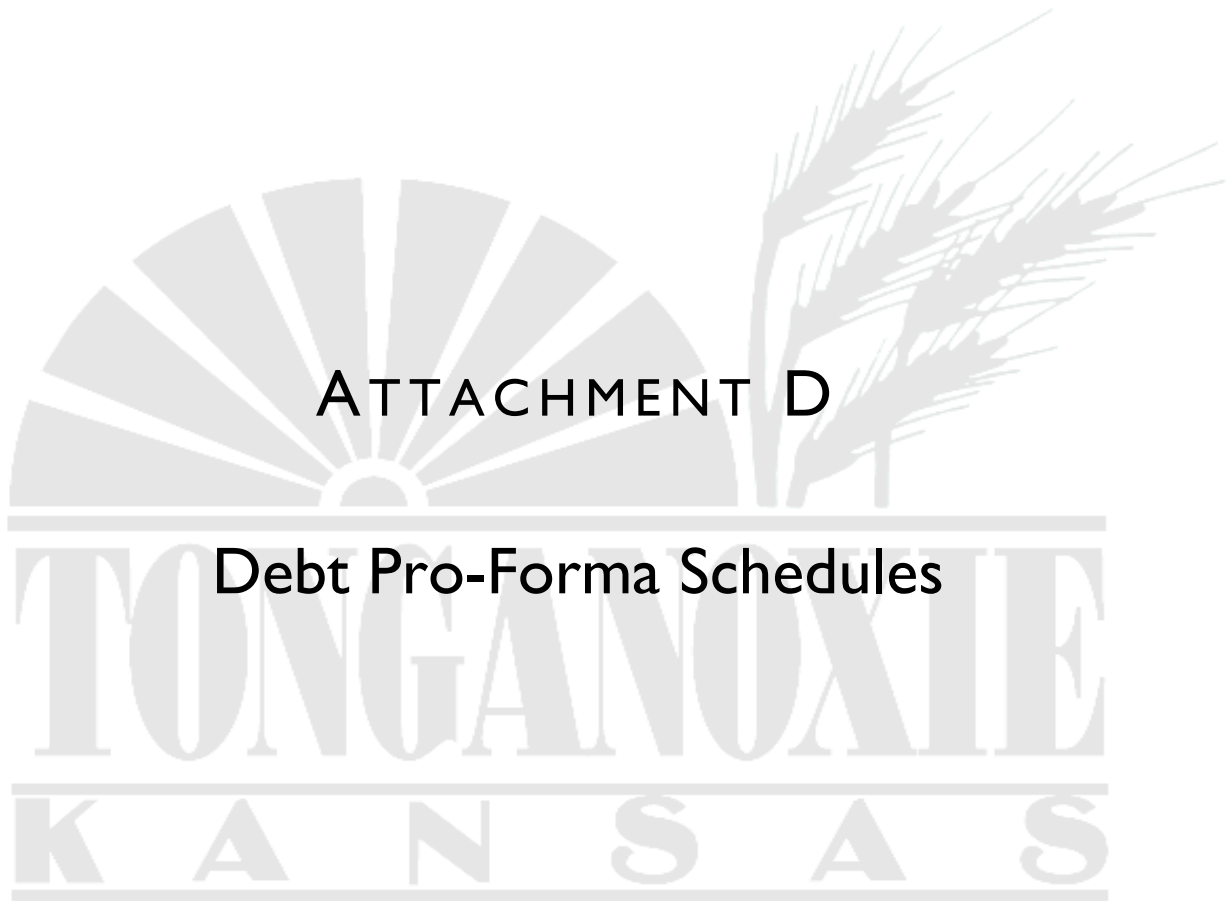
ATTACHMENT C

Position Classifications & Pay Ranges

ATTACHMENT C

**City of Tonganoxie
2018 Pay Ranges by Position**

Position	Department	Demand	FLSA	Pay Range	
				Minimum	Maximum
Administrative Assistant	Administration	Full Time	Non-Exempt	\$ 31,012	\$ 45,400
Assistant City Manager	Administration	Full Time	Exempt	\$ 68,914	\$ 92,500
Assistant Pool Manager	Pool	Full Time	Non-Exempt Seasonal	\$ 25,834	\$ 35,612
Building Inspector/Code Enforcement Officer	Public Works	Full Time	Non-Exempt	\$ 40,915	\$ 58,583
Deputy City Clerk	Administration	Full Time	Non-Exempt	\$ 39,736	\$ 62,884
City Manager	Administration	Full Time	Exempt	Unclassified	
Deputy Fire Chief	Fire	Full Time	Non-Exempt	\$ 53,800	\$ 79,263
Fire Captain	Fire	Full Time	Non-Exempt	\$ 45,588	\$ 68,812
Fire Chief	Fire	Full Time	Exempt	\$ 68,914	\$ 92,500
Firefighter	Fire	Full Time	Non-Exempt	\$ 35,436	\$ 58,163
Heavy Equipment Operator	Public Works	Full Time	Non-Exempt	\$ 32,261	\$ 46,472
Laborer	Public Works	Full Time	Non-Exempt Seasonal	\$ 23,982	\$ 33,060
Maintenance Worker I	Public Works	Full Time	Non-Exempt	\$ 29,830	\$ 44,365
Maintenance Worker II	Public Works	Full Time	Non-Exempt	\$ 32,261	\$ 49,472
Police Chief	Police	Full Time	Exempt	\$ 68,914	\$ 92,500
Police Records Clerk	Police	Full Time	Non-Exempt	\$ 32,261	\$ 46,472
Police Lieutenant	Police	Full Time	Non-Exempt	\$ 58,300	\$ 82,263
Police Officer	Police	Full Time	Non-Exempt	\$ 39,290	\$ 59,163
Police Sergeant	Police	Full Time	Non-Exempt	\$ 48,558	\$ 71,812
Police Trainee	Police	Full Time	Non-Exempt	\$ 29,125	\$ 42,273
Pool Manager	Pool	Full Time	Exempt Seasonal	\$ 37,419	\$ 51,583
Public Works Director	Public Works	Full Time	Exempt	\$ 68,914	\$ 92,500
Public Works Foreman	Public Works	Full Time	Non-Exempt	\$ 37,419	\$ 55,583
Utilities Superintendent	Public Works	Full Time	Non-Exempt	\$ 49,717	\$ 74,400



ATTACHMENT D

Debt Pro-Forma Schedules

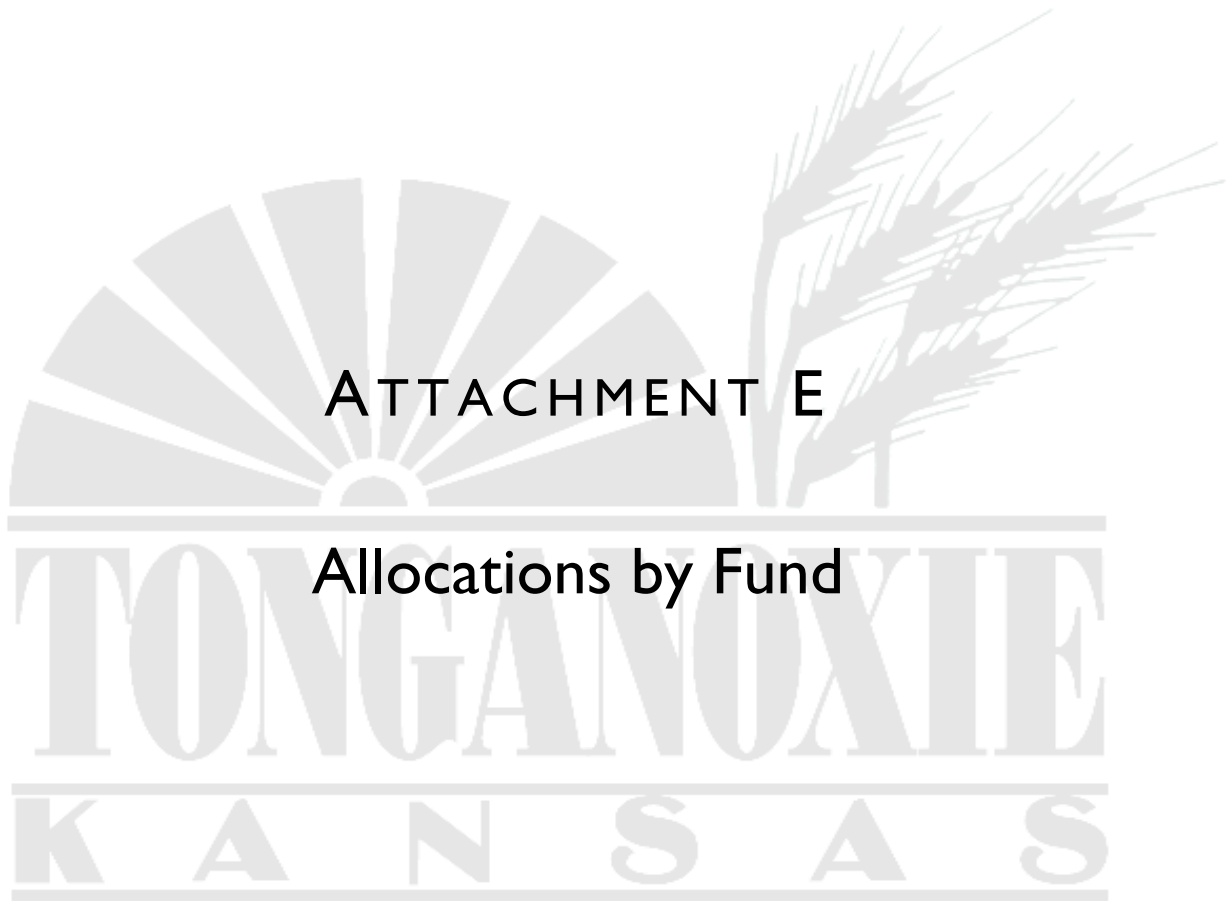
Attachment D

Debt Pro-Forma Schedule - Principal and Interest

	2018	2019	2020	2021	2022	2023	2024	2025
Bond Debt								
02 Water Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06 S. Water Tower	-	-	-	-	-	-	-	-
00 Downtown	2,588	2,588	2,588	47,588	-	-	-	-
07A PW Facility	990,000	-	-	-	-	-	-	-
09 Street Impr.	69,778	67,438	-	-	-	-	-	-
10 Street Impr.	257,230	265,533	263,033	-	-	-	-	-
13A Industrial Park	133,768	131,968	134,968	127,418	130,018	132,468	129,768	127,068
13B Tax-Exempt	488,178	490,478	487,578	634,578	628,478	622,278	630,978	634,278
17 Refunding 07A and 09/	188,400	246,450	325,600	337,200	333,200	99,050	101,650	104,100
07 Water Park	-	-	-	-	-	-	-	-
	<u>\$ 2,129,941</u>	<u>\$ 1,204,454</u>	<u>\$ 1,213,766</u>	<u>\$ 1,146,783</u>	<u>\$ 1,091,695</u>	<u>\$ 853,795</u>	<u>\$ 862,395</u>	<u>\$ 865,445</u>
Inter-Local Debt								
Fire Radios	-	-	-	-	-	-	-	-
County Rd. 1	100,000	600,000	-	-	-	-	-	-
	<u>\$ 100,000</u>	<u>\$ 600,000</u>						
Lease-Purchase Debt								
Ball Field Purchase	\$ 82,139	\$ 82,139	37,080	-	-	-	-	-
City Hall/Police	\$ 67,595	67,815	68,041	68,274	68,514	68,760	69,014	69,276
Fire Apparatus	-	-	-	-	-	-	-	-
2011 Ford F250	-	-	-	-	-	-	-	-
	<u>\$ 149,734</u>	<u>\$ 149,954</u>	<u>\$ 105,121</u>	<u>\$ 68,274</u>	<u>\$ 68,514</u>	<u>\$ 68,760</u>	<u>\$ 69,014</u>	<u>\$ 69,276</u>
Grand Total	\$ 2,379,675	\$ 1,954,407	\$ 1,318,887	\$ 1,215,057	\$ 1,160,209	\$ 922,555	\$ 931,409	\$ 934,721

Debt Pro-Forma Schedule - Principal and Interest

	2026	2027	2028	2029	2030	2031	2032	2033	2034
Bond Debt									
02 Water Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06 S. Water Tower	-	-	-	-	-	-	-	-	-
00 Downtown	-	-	-	-	-	-	-	-	-
07A PW Facility	-	-	-	-	-	-	-	-	-
09 Street Impr.	-	-	-	-	-	-	-	-	-
10 Street Impr.	-	-	-	-	-	-	-	-	-
13A Industrial Park	129,008	130,778	127,178	128,378	129,178	124,668	125,048	125,160	-
13B Tax-Exempt	177,278	178,635	174,875	175,875	131,750	128,375	-	-	-
17 Refunding 07A and 09/	106,400	98,550	100,850	103,000					
07 Water Park	-	-	-	-	-	-	-	-	-
	<u>\$ 412,685</u>	<u>\$ 407,963</u>	<u>\$ 402,903</u>	<u>\$ 407,253</u>	<u>\$ 260,928</u>	<u>\$ 253,043</u>	<u>\$ 125,048</u>	<u>\$ 125,160</u>	<u>\$ -</u>
Inter-Local Debt									
Fire Radios	-	-	-	-	-	-	-	-	-
County Rd. 1	-	-	-	-	-	-	-	-	-
Lease-Purchase Debt									
Ball Field Purchase	-	-	-	-	-	-	-	-	-
City Hall/Police	69,546	69,823	70,108	70,402	70,705	\$ 71,016	\$ 71,337	71,668	72,007
Fire Apparatus	-	-	-	-	-	-	-	-	-
2011 Ford F250	-	-	-	-	-	-	-	-	-
	<u>\$ 69,546</u>	<u>\$ 69,823</u>	<u>\$ 70,108</u>	<u>\$ 70,402</u>	<u>\$ 70,705</u>	<u>\$ 71,016</u>	<u>\$ 71,337</u>	<u>\$ 71,668</u>	<u>\$ 72,007</u>
Grand Total	\$ 482,231	\$ 477,786	\$ 473,011	\$ 477,655	\$ 260,928	\$ 324,059	\$ 196,385	\$ 196,828	\$ 72,007



ATTACHMENT E

Allocations by Fund



City of Tonganoxie
2018 Adopted Budget
 Attachment E - Fund Schedules

	2016	2017	2018
	Actual	Projection	Adopted
Capital Projects Fund			
Beginning Fund Balance	\$ 211,306	\$ 177,234	\$ 240,142
Revenues			
Taxes	\$ 448,877	\$ 445,000	\$ 467,000
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	<u>\$ 448,877</u>	<u>\$ 445,000</u>	<u>\$ 467,000</u>
Transfers from Other Funds	\$ -	\$ 100,000	\$ 155,000
Total Resources	\$ 660,183	\$ 722,234	\$ 862,142
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	15,846	-	70,325
Supplies	-	-	-
Equipment	44,154	16,929	-
Subtotal Operating	<u>\$ 60,000</u>	<u>\$ 16,929</u>	<u>\$ 70,325</u>
Pass-Through	-	-	-
Debt Service	422,949	465,163	451,675
Capital Improvements	-	-	-
Total Expenditures	<u>\$ 482,949</u>	<u>\$ 482,092</u>	<u>\$ 522,000</u>
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 482,949	\$ 482,092	\$ 522,000
Ending Fund Balance	\$ 177,234	\$ 240,142	\$ 340,142

Attachment E - Fund Schedules



City of Tonganoxie
2018 Adopted Budget
 Attachment E - Fund Schedules

	2016	2017	2018
	Actual	Projection	Adopted
Capital Reserve Fund			
Beginning Fund Balance	\$ 915	\$ 915	\$ 915
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	20,000	20,000
Total Revenues	\$ -	\$ 20,000	\$ 20,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 915	\$ 20,915	\$ 20,915
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	20,000	20,000
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	\$ -	\$ 20,000	\$ 20,000
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ -	\$ 20,000	\$ 20,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ -	\$ 20,000	\$ 20,000
Ending Fund Balance	\$ 915	\$ 915	\$ 915

Attachment E - Fund Schedules



City of Tonganoxie
2018 Adopted Budget
 Attachment E - Fund Schedules

Debt, Bond, and Interest Fund	2016	2017	2018
	Actual	Projection	Adopted
Beginning Fund Balance	\$ 229,360	\$ 249,921	\$ 249,921
Revenues			
Taxes	\$ 381,813	\$ 399,496	\$ 423,019
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	82,138
Total Revenues	\$ 381,813	\$ 399,496	\$ 505,157
Transfers from Other Funds	\$ 376,096	\$ 465,000	\$ 200,000
Total Resources	\$ 987,269	\$ 1,114,417	\$ 955,078
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	\$ -	\$ -	\$ -
Pass-Through	-	-	-
Debt Service	737,348	864,496	745,269
Capital Improvements	-	-	-
Total Expenditures	\$ 737,348	\$ 864,496	\$ 745,269
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 737,348	\$ 864,496	\$ 745,269
Ending Fund Balance	\$ 249,921	\$ 249,921	\$ 209,809

Attachment E - Fund Schedules



City of Tonganoxie
2018 Adopted Budget
 Attachment E - Fund Schedules

Fire Capital Reserve Fund	2016	2017	2018
	Actual	Projection	Adopted
Beginning Fund Balance	\$ 89,312	\$ 100,079	\$ 50,079
Revenues			
Sale of Assets	\$ 5,000	\$ 2,000	\$ 5,000
Special Assesments	85,000	78,000	95,000
Grants	15,000	2,000	15,000
Fees, Licenses, Permits	-	-	-
Other	-	200	-
Total Revenues	\$ 105,000	\$ 82,200	\$ 115,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 194,312	\$ 182,279	\$ 165,079
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	25,074	87,099	30,000
Subtotal Operating	\$ 25,074	\$ 87,099	\$ 30,000
Pass-Through	-	-	-
Debt Service	69,159	45,101	75,000
Capital Improvements	-	-	-
Total Expenditures	\$ 94,233	\$ 132,200	\$ 105,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 94,233	\$ 132,200	\$ 105,000
Ending Fund Balance	\$ 100,079	\$ 50,079	\$ 60,079

Attachment E - Fund Schedules



City of Tonganoxie
2018 Adopted Budget
 Attachment E - Fund Schedules

General Fund	2016	2017	2018
	Actual	Projection	Adopted
Beginning Fund Balance	\$ 445,871	\$ 433,821	\$ 333,821
Revenues			
Taxes	\$ 1,607,251	\$ 1,702,411	\$ 1,771,191
Fees	128,138	124,600	129,600
Franchise Fees	263,865	283,500	298,500
Fines and Forfeits	209,609	210,350	200,400
Grants	178,034	197,277	110,200
Licenses and Permits	69,933	62,200	81,350
Other	16,740	14,000	27,000
Total Revenues	\$ 2,473,570	\$ 2,594,338	\$ 2,618,241
Transfers from Other Funds	\$ 222,620	\$ 222,620	\$ 249,543
Total Resources	\$ 3,142,061	\$ 3,250,779	\$ 3,201,605
Expenditures			
Operating			
Salaries and Benefits	\$ 1,736,246	\$ 1,919,872	\$ 2,002,566
Contractual Services	679,835	615,985	633,268
Supplies	150,999	163,100	178,700
Equipment	59,021	118,480	53,250
Subtotal Operating	\$ 2,626,101	\$ 2,817,437	\$ 2,867,784
Pass-Through			
Debt Service	82,139	99,521	-
Capital Improvements			
Total Expenditures	\$ 2,708,240	\$ 2,916,958	\$ 2,867,784
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 2,708,240	\$ 2,916,958	\$ 2,867,784
Ending Fund Balance	\$ 433,821	\$ 333,821	\$ 333,821

Attachment E - Fund Schedules



City of Tonganoxie
2018 Adopted Budget
 Attachment E - Fund Schedules

	2016	2017	2018
Law Enforcement Trust Fund	Actual	Projection	Adopted
Beginning Fund Balance	\$ 5,841	\$ 1,606	\$ 1,606
Revenues			
Taxes	\$ -	\$ -	\$ -
Fines and Forfeits	-	2,000	-
Fees, Licenses, Permits	10	500	-
Other	-	-	-
Total Revenues	<u>\$ 10</u>	<u>\$ 2,500</u>	<u>\$ -</u>
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 5,851	\$ 4,106	\$ 1,606
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	4,245	-	-
Supplies	-	2,500	-
Equipment	-	-	-
Subtotal Operating	<u>\$ 4,245</u>	<u>\$ 2,500</u>	<u>\$ -</u>
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	<u>\$ 4,245</u>	<u>\$ 2,500</u>	<u>\$ -</u>
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 4,245	\$ 2,500	\$ -
Ending Fund Balance	\$ 1,606	\$ 1,606	\$ 1,606

Attachment E - Fund Schedules



City of Tonganoxie
2018 Adopted Budget
 Attachment E - Fund Schedules

	2016	2017	2018
	Actual	Projection	Adopted
Library Fund			
Beginning Fund Balance	\$ 6,870	\$ 11,403	\$ 11,403
Revenues			
Taxes	\$ 276,024	\$ 329,511	\$ 341,900
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	44,257	48,341	51,600
Total Revenues	\$ 320,281	\$ 377,852	\$ 393,500
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 327,151	\$ 389,255	\$ 404,903
Expenditures			
Operating			
Salaries and Benefits	\$ 39,724	\$ 48,341	\$ 51,600
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	\$ 39,724	\$ 48,341	\$ 51,600
Pass-Through	276,024	329,511	341,900
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ 315,748	\$ 377,852	\$ 393,500
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 315,748	\$ 377,852	\$ 393,500
Ending Fund Balance	\$ 11,403	\$ 11,403	\$ 11,403

Attachment E - Fund Schedules



City of Tonganoxie
2018 Adopted Budget
 Attachment E - Fund Schedules

	2016	2017	2018
	Actual	Projection	Adopted
Police Capital Reserve Fund			
Beginning Fund Balance	\$ 41,269	\$ 15,610	\$ (19,390)
Revenues			
Grants	\$ -	\$ -	\$ 10,000
Fines and Forfeits	9,410	13,000	6,500
Sale of Assets	1,750	2,000	2,000
Other Revenues	3,954	-	1,500
Total Revenues	<u>\$ 15,114</u>	<u>\$ 15,000</u>	<u>\$ 20,000</u>
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 56,383	\$ 30,610	\$ 610
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	8	-	-
Equipment	40,765	50,000	25,000
Subtotal Operating	<u>\$ 40,773</u>	<u>\$ 50,000</u>	<u>\$ 25,000</u>
Pass-Through			
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	<u>\$ 40,773</u>	<u>\$ 50,000</u>	<u>\$ 25,000</u>
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 40,773	\$ 50,000	\$ 25,000
Ending Fund Balance	\$ 15,610	\$ (19,390)	\$ (24,390)

Attachment E - Fund Schedules



City of Tonganoxie
2018 Adopted Budget
 Attachment E - Fund Schedules

	2016	2017	2018
	Actual	Projection	Adopted
Sanitation Fund			
Beginning Fund Balance	\$ 106,359	\$ 120,861	\$ 120,861
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	339,485	341,000	382,000
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	<u>\$ 339,485</u>	<u>\$ 341,000</u>	<u>\$ 382,000</u>
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 445,844	\$ 461,861	\$ 502,861
Expenditures			
Operating			
Salaries and Benefits	\$ 32,525	\$ 53,000	\$ 72,465
Contractual Services	292,458	285,000	307,000
Supplies	-	1,000	-
Equipment	-	2,000	2,535
Subtotal Operating	<u>\$ 324,983</u>	<u>\$ 341,000</u>	<u>\$ 382,000</u>
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	<u>\$ 324,983</u>	<u>\$ 341,000</u>	<u>\$ 382,000</u>
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 324,983	\$ 341,000	\$ 382,000
Ending Fund Balance	\$ 120,861	\$ 120,861	\$ 120,861

Attachment E - Fund Schedules



City of Tonganoxie
2018 Adopted Budget
 Attachment E - Fund Schedules

	2016	2017	2018
	Actual	Projection	Adopted
Sewer Capital Reserve Fund			
Beginning Fund Balance	\$ 266,429	\$ 308,032	\$ 118,282
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	46,750	30,250	60,000
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	<u>\$ 46,750</u>	<u>\$ 30,250</u>	<u>\$ 60,000</u>
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 313,179	\$ 338,282	\$ 178,282
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	5,147	220,000	135,000
Subtotal Operating	<u>\$ 5,147</u>	<u>\$ 220,000</u>	<u>\$ 135,000</u>
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	<u>\$ 5,147</u>	<u>\$ 220,000</u>	<u>\$ 135,000</u>
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 5,147	\$ 220,000	\$ 135,000
Ending Fund Balance	\$ 308,032	\$ 118,282	\$ 43,282

Attachment E - Fund Schedules



City of Tonganoxie
2018 Adopted Budget
 Attachment E - Fund Schedules

	2016	2017	2018
	Actual	Projection	Adopted
Sewer Operations Fund			
Beginning Fund Balance	\$ 215,726	\$ 273,232	\$ 273,232
Revenues			
Taxes	\$ 36	\$ -	\$ -
Service Charges	801,574	775,000	864,000
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	<u>\$ 801,610</u>	<u>\$ 775,000</u>	<u>\$ 864,000</u>
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 1,017,336	\$ 1,048,232	\$ 1,137,232
Expenditures			
Operating			
Salaries and Benefits	\$ 223,603	\$ 288,942	\$ 320,112
Contractual Services	102,260	95,050	120,600
Supplies	27,111	24,900	24,800
Equipment	<u>2,604</u>	<u>1,000</u>	<u>41,000</u>
Subtotal Operating	\$ 355,578	\$ 409,892	\$ 506,512
Pass-Through			
Debt Service	282,066	292,568	288,025
Capital Improvements			
Total Expenditures	\$ 637,644	\$ 702,460	\$ 794,537
Transfers to Other Funds	\$ 106,460	\$ 72,540	\$ 69,463
Total Obligations	\$ 744,104	\$ 775,000	\$ 864,000
Ending Fund Balance	\$ 273,232	\$ 273,232	\$ 273,232

Attachment E - Fund Schedules



City of Tonganoxie
2018 Adopted Budget
 Attachment E - Fund Schedules

	2016	2017	2018
	Actual	Projection	Adopted
Special Highway Fund			
Beginning Fund Balance	\$ 134,728	\$ 148,974	\$ 148,974
Revenues			
Taxes	\$ 153,830	\$ 150,500	\$ 152,100
Service Charges	-	-	-
Fees, Licenses, Permits	33,655	19,000	55,000
Other	-	-	-
Total Revenues	<u>\$ 187,485</u>	<u>\$ 169,500</u>	<u>\$ 207,100</u>
Transfers from Other Funds	\$ -	\$ -	\$ 150,000
Total Resources	\$ 322,213	\$ 318,474	\$ 506,074
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	117,771	122,423	357,100
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	<u>\$ 117,771</u>	<u>\$ 122,423</u>	<u>\$ 357,100</u>
Pass-Through	-	-	-
Debt Service	55,468	47,077	-
Capital Improvements	-	-	-
Total Expenditures	<u>\$ 173,239</u>	<u>\$ 169,500</u>	<u>\$ 357,100</u>
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 173,239	\$ 169,500	\$ 357,100
Ending Fund Balance	\$ 148,974	\$ 148,974	\$ 148,974

Attachment E - Fund Schedules



City of Tonganoxie
2018 Adopted Budget
 Attachment E - Fund Schedules

	2016	2017	2018
	Actual	Projection	Adopted
Special Parks Fund			
Beginning Fund Balance	\$ 13,939	\$ 14,154	\$ 14,154
Revenues			
Taxes	\$ 4,667	\$ 5,000	\$ 5,000
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	\$ 4,667	\$ 5,000	\$ 5,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 18,606	\$ 19,154	\$ 19,154
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	2,512	4,600	4,600
Supplies	1,940	400	400
Equipment	-	-	-
Subtotal Operating	\$ 4,452	\$ 5,000	\$ 5,000
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ 4,452	\$ 5,000	\$ 5,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 4,452	\$ 5,000	\$ 5,000
Ending Fund Balance	\$ 14,154	\$ 14,154	\$ 14,154

Attachment E - Fund Schedules



City of Tonganoxie
2018 Adopted Budget
 Attachment E - Fund Schedules

	2016	2017	2018
	Actual	Projection	Adopted
Stormwater Fund			
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	40,000
Other	-	-	-
Total Revenues	\$ -	\$ -	\$ 40,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ -	\$ -	\$ 40,000
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	20,000
Supplies	-	-	20,000
Equipment	-	-	-
Subtotal Operating	\$ -	\$ -	\$ 40,000
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ -	\$ -	\$ 40,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ -	\$ -	\$ 40,000
Ending Fund Balance	\$ -	\$ -	\$ -

Attachment E - Fund Schedules



City of Tonganoxie
2018 Adopted Budget
 Attachment E - Fund Schedules

	2016	2017	2018
	Actual	Projection	Adopted
Transient Guest Tax Fund			
Beginning Fund Balance	\$ 5,528	\$ 1,528	\$ 1,528
Revenues			
Taxes	\$ -	\$ 1,500	\$ 1,500
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	\$ -	\$ 1,500	\$ 1,500
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 5,528	\$ 3,028	\$ 3,028
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	4,000	1,500	1,500
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	\$ 4,000	\$ 1,500	\$ 1,500
Pass-Through			
Debt Service			
Capital Improvements			
Total Expenditures	\$ 4,000	\$ 1,500	\$ 1,500
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 4,000	\$ 1,500	\$ 1,500
Ending Fund Balance	\$ 1,528	\$ 1,528	\$ 1,528

Attachment E - Fund Schedules



City of Tonganoxie
2018 Adopted Budget
 Attachment E - Fund Schedules

Water Capital Reserve Fund	2016	2017	2018
	Actual	Projection	Adopted
Beginning Fund Balance	\$ 247,297	\$ 273,325	\$ 244,325
Revenues			
Taxes	\$ -	\$ -	\$ -
Service Charges	35,000	21,000	46,000
Fees, Licenses, Permits	-	-	-
Other	13,365	-	-
Total Revenues	\$ 48,365	\$ 21,000	\$ 46,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 295,662	\$ 294,325	\$ 290,325
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	22,337	50,000	95,000
Subtotal Operating	\$ 22,337	\$ 50,000	\$ 95,000
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ 22,337	\$ 50,000	\$ 95,000
Transfers to Other Funds	\$ -	\$ -	\$ -
Total Obligations	\$ 22,337	\$ 50,000	\$ 95,000
Ending Fund Balance	\$ 273,325	\$ 244,325	\$ 195,325

Attachment E - Fund Schedules



City of Tonganoxie
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Water Operations Fund	2016	2017	2018
	Actual	Projection	Adopted
Beginning Fund Balance	\$ 325,520	\$ 362,026	\$ 367,485
Revenues			
Taxes	\$ 6,776	\$ 6,500	\$ 7,000
Service Charges	1,148,382	1,129,799	1,273,000
Fees, Licenses, Permits	671	700	600
Other	<u>14,382</u>	<u>17,750</u>	<u>18,500</u>
Total Revenues	\$ 1,170,211	\$ 1,154,749	\$ 1,299,100
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 1,495,731	\$ 1,516,775	\$ 1,666,585
Expenditures			
Operating			
Salaries and Benefits	\$ 367,853	\$ 394,537	\$ 398,947
Contractual Services	261,741	295,500	382,200
Supplies	45,313	26,500	19,538
Equipment	<u>6,514</u>	<u>28,950</u>	<u>67,000</u>
Subtotal Operating	\$ 681,421	\$ 745,487	\$ 867,685
Pass-Through			
Debt Service	336,124	153,723	151,335
Capital Improvements			
Total Expenditures	\$ 1,017,545	\$ 899,210	\$ 1,019,020
Transfers to Other Funds	\$ 116,160	\$ 250,080	\$ 280,080
Total Obligations	\$ 1,133,705	\$ 1,149,290	\$ 1,299,100
Ending Fund Balance	\$ 362,026	\$ 367,485	\$ 367,485

Attachment E - Fund Schedules



City of Tonganoxie
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Infrastructure Sales Tax Fund	2016	2017	2018
	Actual	Projection	Adopted
Beginning Fund Balance	\$ 920	\$ 919	\$ 919
Revenues			
Taxes	\$ 381,996	\$ 365,000	\$ 405,000
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	\$ 381,996	\$ 365,000	\$ 405,000
Transfers from Other Funds	\$ -	\$ -	\$ -
Total Resources	\$ 382,916	\$ 365,919	\$ 405,919
Expenditures			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	-	-	-
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
Total Expenditures	\$ -	\$ -	\$ -
Transfers to Other Funds	\$ 376,096	\$ 365,000	\$ 405,000
Total Obligations	\$ 376,096	\$ 365,000	\$ 405,000
Ending Fund Balance	\$ 919	\$ 919	\$ 919

Attachment E - Fund Schedules