



TONGANOXIE  
KANSAS

# 2019 Budget

*City of Tonganoxie*

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TONGANOXIE, KANSAS



CITY OF TONGANOXIE, KANSAS

# ADOPTED BUDGET

FISCAL YEAR 2019

## **Mayor**

Jason K. Ward

## **City Council**

David Bennett

Rocky Himpel

Curtis Oroke

Lisa Patterson

Loralee Stevens

## **City Manager**

George Brajkovic

## **Department Directors**

Assistant City Manager

Dan Porter

Fire Chief

John Zimbelman

Police Chief

Greg Lawson

Public Works Director

Kent Heskett

Water Park Director

Darren Shupe



CITY OF TONGANOXIE, KANSAS  
**2019 ADOPTED BUDGET**

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## Office of the City Manager

Mayor Ward and Members of the City Council:

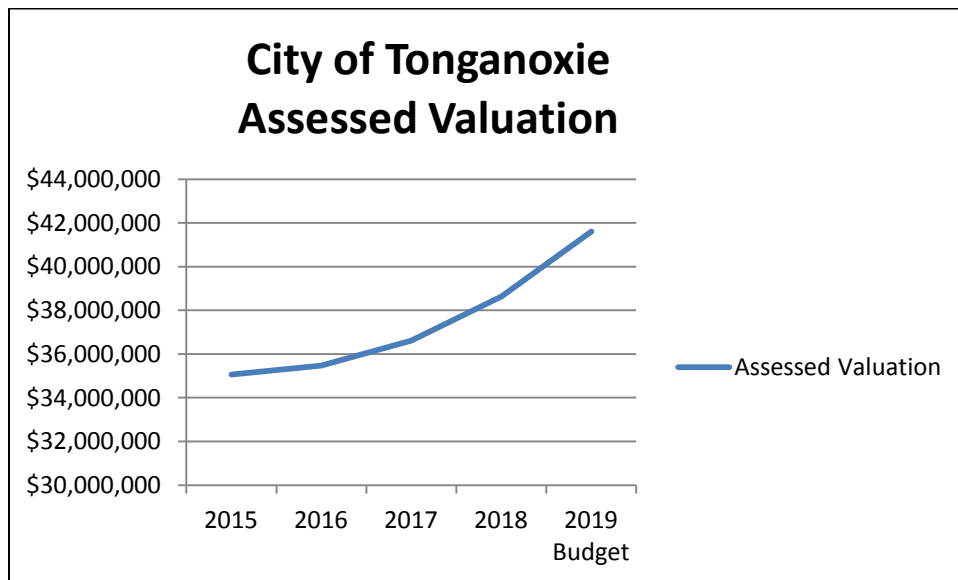
It is my pleasure to present the City of Tonganoxie 2019 Adopted budget, which was approved by the City Council on August 6, 2018. This adopted budget document communicates the City's immediate and long term plan for continuing to deliver high-quality city services at a reasonable cost to Tonganoxie tax payers and visitors.

### Economic Situation

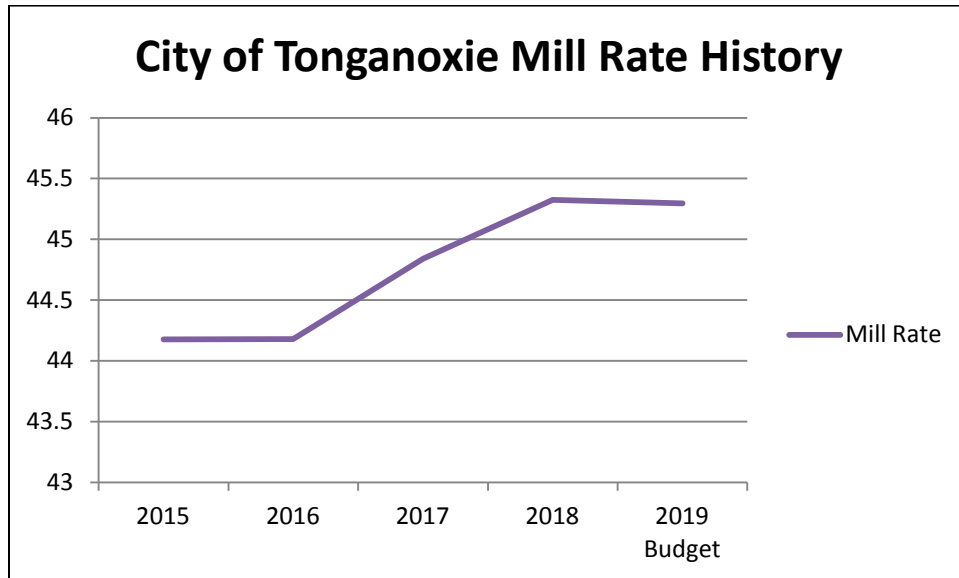
In order to adopt the 2019 budget, the City Council first held a public hearing to allow any citizen to provide comment on the proposed budget. Following the public hearing, the City Council approved Resolution 08-18-01, which expressed the property taxation policy of the City of Tonganoxie. City Council then approved a motion to adopt the 2019 budget as presented and set the property tax levy by a vote of 5-0.

The process of preparing the 2019 budget was extensive and included multiple opportunities in a variety of manners for the public and the governing body to determine the priorities funded in the budget. The City Council convened for one Capital Maintenance and Improvement Plan work session, four 2019 budget work sessions and discussed budget items in two regularly scheduled meetings. The total planned budget for all funds in 2019 is \$8,599,079, which is an increase of 4.25% from the 2018 approved budget in all funds. The total property tax levy is \$1,884,911, which is an increase of 8% over the total tax levy in 2018.

The City's Total Assessed Valuation, which includes the value of existing property and newly constructed or annexed property, increased by approximately 8.15% to \$41,614,127, which brings the value of 1 Mill to \$41,614.



## 2019 Budget Overview



The 2019 budget includes the following key components:

- The tax levy for all City funds remains flat from the 2018 actual tax levy; the Library and Library Employee Benefits fund tax levy decreased from the 2018 actual tax levy by 0.031 mills
- A 2% increase to water and sewer rates; a 2% increase to both water and sewer equates to a monthly increase of \$1.19 for a customer who uses 4,000 gallons of water in one month (average City of Tonganoxie user)
- Continued collection of a storm water fee in the amount of \$1.50 for residential customers and \$3.00 for commercial customers
- Anticipation of 3% growth in franchise fees
- Anticipation of flat collection of City Sales & Use Tax and slight growth in the City's share of County Sales and Use Tax
- Merit increases for all full-time employees
- Continuation of the plan developed in 2017 to prepare for the County Road 1 debt balloon payment in 2020
- Continued preservation of at least 15% cash reserves in the General Fund and 30% cash reserves in the Utility Funds, as directed by the City Council

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 2019, and will continue to 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. Particular areas of focus in the 2019 budget include debt service payments for the construction of a new library and \$168,150 transferred to the Special Highway Fund to perform street maintenance and preservation on a significant portion of the City's infrastructure.

A total of over \$1,000,000 in budget enhancement requests were submitted by City departments for consideration of funding in 2019. Some large initiatives were not able to be funded, including switching Public safety personnel from KPERs pension funding to KP&F pension funding, several sewer utility plant capital maintenance items, and additional resources for Animal Control services.

However, the 2019 budget was able to accommodate \$750,266 in budget enhancements, which are listed below:

• Fuel Key Fobs and Tracking System	\$10,000
• Enhancement of Public Safety Medical Supplies	\$1,000
• Fire Engine 661 (Pumper) Replacement	\$370,000
• Fire Station Improvements – Plymo Vent System Grant	\$30,000
• Part time Police and Administration Department Employees (Two 0.5 FTEs)	\$34,500
• Police Department School Resource Officer Enhanced Compensation	\$1,000
• Police Department Facility Generator Grant	\$10,500
• Enhancement of Accounting Professional Services	\$15,000
• Enhancement of Legal Services Budget	\$5,000
• Codification Update to City of the 2 <sup>nd</sup> Class	\$5,000
• Mower Skidsteer (hydraulic) for park maintenance and ROW mowing	\$6,000
• Public Works Swimming Pool Maintenance Budget Increase	\$10,000
• Public Works Replacement of 2005 Utility Truck with F-150 Extended Cab	\$30,000
• Enhancement of Resources for Water Purchase from BPU	\$11,500
• Wastewater Treatment Plant Improvement - Bar Screen Replacement	\$130,000
• Full Time Employees in All City Departments – Merit Increases	\$90,766

## Conclusion

While this budget document serves as an excellent quantitative source for the City’s assets, programs and services, it is equally important to acknowledge the roles of the City Council’s leadership and policy vision, the tireless efforts of City employees to deliver services and manifest that vision, and the Community’s engagement with their local government.

With multiple Sales Tax initiatives underway, it is vital that we work collectively to ensure the sustainability and growth of this essential source of funding. Efforts to preserve and bolster these activities can be seen through expanded roles in current partnerships, promote and foster an environment desirable to attracting new developments, and maintaining and enhancing a high quality of life. A balanced approach to new residential development and creating job opportunities is imperative to ensure successes.

Many thanks to all those involved in supporting the efforts of the City, and I very much look forward to continuing towards the strategic vision.

Respectfully submitted,

George Brajkovic  
City Manager

# City of Tonganoxie

## 2019 Property Tax Dollars at a Glance

<b>Ad Valorem (Estimated) Tax Levy Rates</b>	<b>Mills</b>
City	37.435
Library (collected via City)	7.860
County	37.113
USD 464	60.418
Rec Commission (collected via USD 464)	5.000
State	1.500
<b>Total Levy Rate</b>	<b>149.326</b>
<hr/>	
City Levy Produces	\$ 1,884,912
City Levy Portion of Budget	22.6%
<hr/>	
Total Valuation	\$41,614,127

Total Tax on \$200,000 home	\$ 3,434.50
City Tax on \$200,000 home	\$ 861.00
City Tax per month on \$200,000 home	\$ 71.75





# 2019 Organizational Chart

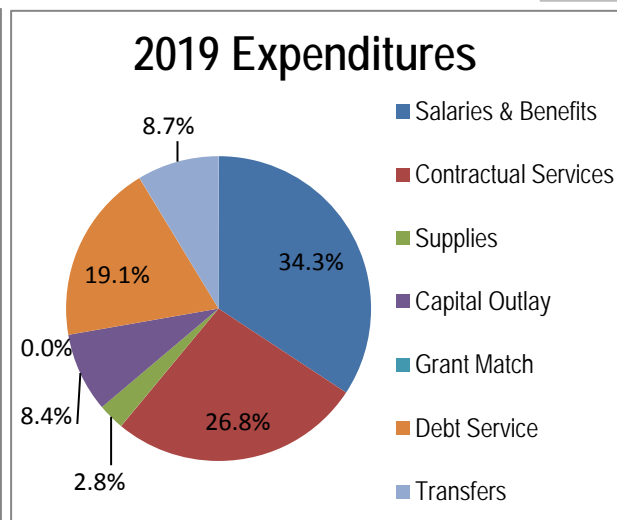
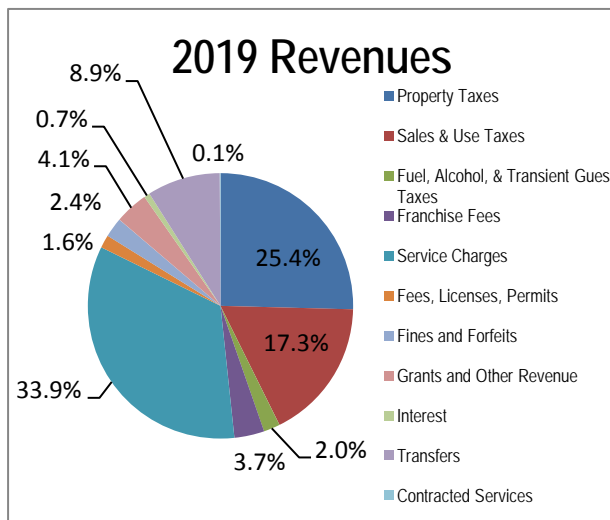




## City of Tonganoxie 2019 Adopted Budget Overview

2019 Budget Overview

	2017 Actual	2018 Adopted	2019 Adopted
<b>Revenue Overview</b>			
Property Taxes	\$ 1,876,556	\$ 1,971,110	\$ 2,126,562
Sales & Use Taxes	1,447,040	1,439,000	1,444,000
Fuel, Alcohol, & Transient Guest Taxes	163,726	163,600	167,008
Franchise Fees	277,265	298,500	306,000
Service Charges	2,626,610	2,879,600	2,839,600
Fees, Licenses, Permits	161,519	136,350	131,350
Fines and Forfeits	172,447	201,000	201,000
Grants and Other Revenue	411,284	315,938	339,239
Interest	61,786	27,000	60,000
Transfers	635,773	754,543	745,881
Contracted Services	6,490	6,500	6,500
<b>Total Revenues</b>	<b>\$ 7,840,496</b>	<b>\$ 8,193,141</b>	<b>\$ 8,367,140</b>
<b>Expenditure Overview</b>			
Operating			
Salaries & Benefits	\$ 2,536,750	\$ 2,844,190	\$ 2,946,076
Contractual Services	1,736,727	2,189,668	2,302,262
Supplies	184,613	223,438	242,381
Capital Outlay	420,705	525,110	722,012
Grant Match	17,943	-	-
Debt Service	1,817,650	1,711,304	1,640,467
Transfers	635,773	754,543	745,881
<b>Total Expenditures</b>	<b>7,350,161</b>	<b>8,248,253</b>	<b>8,599,079</b>
<b>Net Revenues</b>	<b>\$ 490,335</b>	<b>\$ (55,112)</b>	<b>\$ (231,939)</b>





**City of Tonganoxie**  
**2019 Adopted Budget**  
**Revenues by Category**

	2017 Actual	2018 Adopted	2019 Adopted
<b>Revenues</b>			
Property Taxes	\$ 1,876,556	\$ 1,971,110	\$ 2,126,562
Sales & Use Tax	1,447,040	1,439,000	1,444,000
Fuel Tax	155,977	152,100	158,630
Miscellaneous Tax	7,749	11,500	8,378
<b>Subtotal Taxes</b>	<b>\$ 3,487,322</b>	<b>\$ 3,573,710</b>	<b>\$ 3,737,570</b>
Utility Charges	2,507,737	2,750,000	2,710,000
Pool Charges	118,873	129,500	129,500
Other Charges	-	100	100
<b>Subtotal Charges</b>	<b>\$ 2,626,610</b>	<b>\$ 2,879,600</b>	<b>\$ 2,839,600</b>
Franchise Fees	277,265	298,500	306,000
Business Licenses and Permits	10,610	14,200	14,200
Development Licenses and Permits	146,279	118,000	113,000
Individual Licenses and Permits	4,630	4,150	4,150
<b>Subtotal FLP</b>	<b>\$ 438,784</b>	<b>\$ 434,850</b>	<b>\$ 437,350</b>
Fines and Forfeits	172,447	201,000	201,000
Grants	72,049	50,000	45,000
Reimbursed Expenses	160,105	220,738	217,739
Sale of Assets	119,334	7,500	32,500
Miscellaneous Revenues	59,796	37,700	44,000
Interest	61,786	27,000	60,000
Transfers	635,773	754,543	720,881
Contracted Services	6,490	6,500	6,500
<b>Subtotal Other</b>	<b>\$ 1,287,780</b>	<b>\$ 1,304,981</b>	<b>\$ 1,327,620</b>
<b>Total Revenues</b>	<b>\$ 7,840,496</b>	<b>\$ 8,193,141</b>	<b>\$ 8,342,140</b>

Revenues by Category





## City of Tonganoxie 2019 Adopted Budget Expenditure Summary

	2017 Actual	2018 Adopted	2019 Adopted
<b>Allocation by Category</b>			
Salaries and Benefits	\$ 2,536,750	\$ 2,844,190	\$ 2,946,076
Contractual Services	1,736,727	2,189,668	2,302,262
Supplies	184,613	223,438	242,381
Capital Outlay	420,705	525,110	722,012
Grant Match	17,943	-	-
Debt Service	1,817,650	1,711,304	1,640,467
Transfers	635,773	754,543	745,881
<b>Total</b>	<b>7,350,161</b>	<b>8,248,253</b>	<b>8,599,079</b>
<b>Allocation by Department and Service</b>			
Administration	\$ 1,247,261	\$ 1,293,968	\$ 1,587,116
Police	1,002,124	1,155,323	1,123,186
Public Works	1,326,802	2,056,708	2,132,752
Fire	82,827	738,630	807,219
Water Park	148,694	144,277	144,703
Library	343,584	393,500	417,755
Debt Service	1,817,650	1,711,304	1,640,467
Transfers	635,773	754,543	745,881
<b>Total</b>	<b>\$ 6,604,715</b>	<b>\$ 8,248,253</b>	<b>\$ 8,599,079</b>
<b>Allocation by Fund</b>			
General Fund	\$ 2,719,264	\$ 2,867,784	\$ 2,966,531
Water Operations	1,160,745	1,299,100	1,262,298
Sewer Operations	790,322	864,000	867,556
Sanitation	345,626	382,000	376,796
Stormwater	-	20,000	41,000
Transient Guest Tax	-	1,500	1,500
Library Operations	343,584	393,500	417,755
Special Parks	4,866	5,000	11,600
Special Highway	83,112	357,100	376,780
Infrastructure Sales Tax	313,153	405,000	430,000
Capital Projects	392,510	522,000	572,000
Fire Equipment Reserve	230,957	105,000	145,000
Police Equipment Reserve	34,813	31,000	35,000
Sewer Capital Reserve	66,868	135,000	211,000
Water Capital Reserve	49,841	95,000	82,000
Capital Reserve	-	20,000	-
Debt Bond and Interest	814,496	745,269	802,263
<b>Total</b>	<b>\$ 7,350,158</b>	<b>\$ 8,248,253</b>	<b>\$ 8,599,079</b>

Expenditure Summary

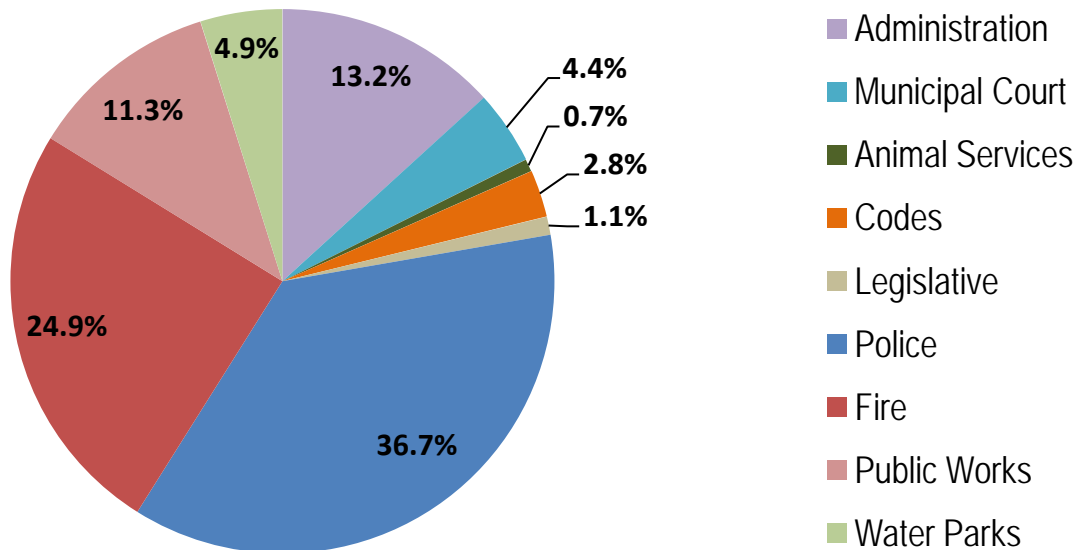


## City of Tonganoxie 2019 Adopted Budget General Fund Expenditure Summary

Allocation by Category	2017 Actual	2018 Adopted	2019 Adopted
Salaries and Benefits	\$ 1,761,572	\$ 2,002,566	\$ 2,046,836
Contractual Services	645,528	633,268	682,602
Supplies	142,624	178,700	190,843
Capital Outlay	74,636	53,250	46,250
Subtotal (Operating)	<u>2,624,360</u>	<u>2,867,784</u>	<u>2,966,531</u>
Debt Service	94,902	-	-
<b>Total</b>	<b>2,719,262</b>	<b>2,867,784</b>	<b>2,966,531</b>

Allocation by Department and Service	2017 Actual	2018 Adopted	2019 Adopted
Administration	\$ 297,539	\$ 322,562	\$ 392,749
Municipal Court	95,933	117,396	130,266
Animal Services	22,030	19,600	21,900
Codes	57,539	72,506	83,368
Legislative	72,987	32,000	32,000
Police	967,310	1,124,323	1,088,186
Fire	642,419	708,630	737,219
Public Works	319,906	326,490	336,140
Water Parks	148,694	144,277	144,703
Debt Service	94,902	-	-
<b>Total</b>	<b>\$ 2,719,259</b>	<b>\$ 2,867,784</b>	<b>\$ 2,966,531</b>

2019 Expenditures Budget By Department - General Fund







## Allocations by Fund



## City of Tonganoxie 2019 Adopted Budget

<b>General Fund</b>	<b>2017 Actual</b>	<b>2018 Adopted</b>	<b>2019 Adopted</b>
<b>Beginning Fund Balance</b>	<b>\$ 433,821</b>	<b>\$ 531,096</b>	<b>\$ 531,096</b>
<b>Revenues</b>			
Taxes	\$ 1,719,926	\$ 1,771,191	\$ 1,862,800
Charges for Service	118,874	129,600	129,600
Franchise Fees	277,266	298,500	306,000
Fines and Forfeits	171,887	200,400	200,400
Grants	152,271	110,200	110,500
Licenses and Permits	91,908	81,350	81,350
Other	61,786	27,000	60,000
<b>Total Revenues</b>	<b>\$ 2,593,918</b>	<b>\$ 2,618,241</b>	<b>\$ 2,750,650</b>
<b>Transfers from Other Funds</b>	<b>\$ 222,620</b>	<b>\$ 249,543</b>	<b>\$ 215,881</b>
<b>Total Resources</b>	<b>\$ 3,250,359</b>	<b>\$ 3,398,880</b>	<b>\$ 3,497,627</b>
<b>Expenditures</b>			
Operating			
Salaries and Benefits	\$ 1,761,572	\$ 2,002,566	\$ 2,046,836
Contractual Services	645,528	633,268	682,602
Supplies	142,625	178,700	190,843
Equipment	74,636	53,250	46,250
Subtotal Operating	\$ 2,624,361	\$ 2,867,784	\$ 2,966,531
Pass-Through			
Debt Service	94,902	-	-
Capital Improvements			
<b>Total Expenditures</b>	<b>\$ 2,719,263</b>	<b>\$ 2,867,784</b>	<b>\$ 2,966,531</b>
<b>Transfers to Other Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Obligations</b>	<b>\$ 2,719,263</b>	<b>\$ 2,867,784</b>	<b>\$ 2,966,531</b>
<b>Ending Fund Balance</b>	<b>\$ 531,096</b>	<b>\$ 531,096</b>	<b>\$ 531,096</b>

Fund Schedules





## City of Tonganoxie 2019 Adopted Budget

<b>Water Operations Fund</b>	<b>2017 Actual</b>	<b>2018 Adopted</b>	<b>2019 Adopted</b>
<b>Beginning Fund Balance</b>	<b>\$ 362,025</b>	<b>\$ 373,363</b>	<b>\$ 373,363</b>
<b>Revenues</b>			
Taxes	\$ 5,669	\$ 7,000	\$ 7,000
Service Charges	1,160,105	1,273,000	1,231,000
Fees, Licenses, Permits	560	600	600
Other	5,750	18,500	24,500
<b>Total Revenues</b>	<b>\$ 1,172,084</b>	<b>\$ 1,299,100</b>	<b>\$ 1,263,100</b>
<b>Transfers from Other Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Resources</b>	<b>\$ 1,534,109</b>	<b>\$ 1,672,463</b>	<b>\$ 1,636,463</b>
<b>Expenditures</b>			
Operating			
Salaries and Benefits	\$ 411,034	\$ 398,947	\$ 433,696
Contractual Services	325,404	382,200	384,975
Supplies	13,517	19,538	19,578
Equipment	6,989	67,000	22,000
Subtotal Operating	\$ 756,944	\$ 867,685	\$ 860,249
Pass-Through			
Debt Service	153,722	151,335	152,049
Capital Improvements			
<b>Total Expenditures</b>	<b>\$ 910,666</b>	<b>\$ 1,019,020</b>	<b>\$ 1,012,298</b>
<b>Transfers to Other Funds</b>	<b>\$ 250,080</b>	<b>\$ 280,080</b>	<b>\$ 250,000</b>
<b>Total Obligations</b>	<b>\$ 1,160,746</b>	<b>\$ 1,299,100</b>	<b>\$ 1,262,298</b>
<b>Ending Fund Balance</b>	<b>\$ 373,363</b>	<b>\$ 373,363</b>	<b>\$ 374,165</b>

Fund Schedules



## City of Tonganoxie 2019 Adopted Budget

	2017 Actual	2018 Adopted	2019 Adopted
<b>Sewer Operations Fund</b>			
<b>Beginning Fund Balance</b>	\$ 273,232	\$ 301,505	\$ 301,505
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ -
Service Charges	818,596	864,000	865,000
Fees, Licenses, Permits	-	-	-
Other	-	-	-
<b>Total Revenues</b>	<u>\$ 818,596</u>	<u>\$ 864,000</u>	<u>\$ 865,000</u>
<b>Transfers from Other Funds</b>	\$ -	\$ -	\$ -
<b>Total Resources</b>	<b>\$ 1,091,828</b>	<b>\$ 1,165,505</b>	<b>\$ 1,166,505</b>
<b>Expenditures</b>			
Operating			
Salaries and Benefits	\$ 288,942	\$ 320,112	\$ 357,458
Contractual Services	115,944	120,600	126,875
Supplies	20,264	24,800	24,960
Equipment	<u>65</u>	<u>41,000</u>	<u>3,000</u>
Subtotal Operating	\$ 425,215	\$ 506,512	\$ 512,293
Pass-Through			
Debt Service	292,568	288,025	289,382
Capital Improvements			
<b>Total Expenditures</b>	<b>\$ 717,783</b>	<b>\$ 794,537</b>	<b>\$ 801,675</b>
<b>Transfers to Other Funds</b>	\$ 72,540	\$ 69,463	\$ 65,881
<b>Total Obligations</b>	<b>\$ 790,323</b>	<b>\$ 864,000</b>	<b>\$ 867,556</b>
<b>Ending Fund Balance</b>	<b>\$ 301,505</b>	<b>\$ 301,505</b>	<b>\$ 298,949</b>

Fund Schedules



## City of Tonganoxie 2019 Adopted Budget

	2017 Actual	2018 Adopted	2019 Adopted
<b>Sanitation Fund</b>			
<b>Beginning Fund Balance</b>	\$ 120,860	\$ 122,124	\$ 122,124
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ -
Service Charges	346,890	382,000	382,000
Fees, Licenses, Permits	-	-	-
Other	-	-	-
<b>Total Revenues</b>	<u>\$ 346,890</u>	<u>\$ 382,000</u>	<u>\$ 382,000</u>
<b>Transfers from Other Funds</b>	\$ -	\$ -	\$ -
<b>Total Resources</b>	<b>\$ 467,750</b>	<b>\$ 504,124</b>	<b>\$ 504,124</b>
<b>Expenditures</b>			
Operating			
Salaries and Benefits	\$ 37,881	\$ 72,465	\$ 60,986
Contractual Services	304,545	307,000	313,275
Supplies	-	-	-
Equipment	3,200	2,535	2,535
Subtotal Operating	<u>\$ 345,626</u>	<u>\$ 382,000</u>	<u>\$ 376,796</u>
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
<b>Total Expenditures</b>	<u>\$ 345,626</u>	<u>\$ 382,000</u>	<u>\$ 376,796</u>
<b>Transfers to Other Funds</b>	\$ -	\$ -	\$ -
<b>Total Obligations</b>	<b>\$ 345,626</b>	<b>\$ 382,000</b>	<b>\$ 376,796</b>
<b>Ending Fund Balance</b>	<b>\$ 122,124</b>	<b>\$ 122,124</b>	<b>\$ 127,328</b>

Fund Schedules



## City of Tonganoxie 2019 Adopted Budget

	2017 Actual	2018 Adopted	2019 Adopted
<b>Stormwater Fund</b>			
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ 20,000
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ -
Service Charges	-	40,000	41,000
Fees, Licenses, Permits	-	-	-
Other	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ 41,000</b>
<b>Transfers from Other Funds</b>	\$ -	\$ -	\$ -
<b>Total Resources</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ 61,000</b>
<b>Expenditures</b>			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	20,000	41,000
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	\$ -	\$ 20,000	\$ 41,000
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 41,000</b>
<b>Transfers to Other Funds</b>	\$ -	\$ -	\$ -
<b>Total Obligations</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 41,000</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>

Fund Schedules



## City of Tonganoxie 2019 Adopted Budget

<b>Transient Guest Tax Fund</b>	<b>2017 Actual</b>	<b>2018 Adopted</b>	<b>2019 Adopted</b>
<b>Beginning Fund Balance</b>	\$ 1,528	\$ 2,243	\$ 2,243
<b>Revenues</b>			
Taxes	\$ 715	\$ 1,500	\$ 1,500
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	-
<b>Total Revenues</b>	<b>\$ 715</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>
<b>Transfers from Other Funds</b>	\$ -	\$ -	\$ -
<b>Total Resources</b>	<b>\$ 2,243</b>	<b>\$ 3,743</b>	<b>\$ 3,743</b>
<b>Expenditures</b>			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	1,500	1,500
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	\$ -	\$ 1,500	\$ 1,500
Pass-Through			
Debt Service			
Capital Improvements			
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>
<b>Transfers to Other Funds</b>	\$ -	\$ -	\$ -
<b>Total Obligations</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>
<b>Ending Fund Balance</b>	<b>\$ 2,243</b>	<b>\$ 2,243</b>	<b>\$ 2,243</b>

Fund Schedules



## City of Tonganoxie 2019 Adopted Budget

	2017 Actual	2018 Adopted	2019 Adopted
<b>Library Fund</b>			
<b>Beginning Fund Balance</b>	\$ 11,403	\$ 14,409	\$ 14,409
<b>Revenues</b>			
Taxes	\$ 312,390	\$ 341,900	\$ 369,155
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	34,201	51,600	48,600
<b>Total Revenues</b>	<b>\$ 346,591</b>	<b>\$ 393,500</b>	<b>\$ 417,755</b>
<b>Transfers from Other Funds</b>	\$ -	\$ -	\$ -
<b>Total Resources</b>	<b>\$ 357,994</b>	<b>\$ 407,909</b>	<b>\$ 432,164</b>
<b>Expenditures</b>			
Operating			
Salaries and Benefits	\$ 37,321	\$ 50,100	\$ 47,100
Contractual Services	306,264	343,400	370,655
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	\$ 343,585	\$ 393,500	\$ 417,755
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
<b>Total Expenditures</b>	<b>\$ 343,585</b>	<b>\$ 393,500</b>	<b>\$ 417,755</b>
<b>Transfers to Other Funds</b>	\$ -	\$ -	\$ -
<b>Total Obligations</b>	<b>\$ 343,585</b>	<b>\$ 393,500</b>	<b>\$ 417,755</b>
<b>Ending Fund Balance</b>	<b>\$ 14,409</b>	<b>\$ 14,409</b>	<b>\$ 14,409</b>

Fund Schedules



## City of Tonganoxie 2019 Adopted Budget

	2017 Actual	2018 Adopted	2019 Adopted
<b>Special Parks Fund</b>			
<b>Beginning Fund Balance</b>	\$ 15,042	\$ 13,692	\$ 13,692
<b>Revenues</b>			
Taxes	\$ 3,517	\$ 5,000	\$ 3,439
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	-
<b>Total Revenues</b>	<u>\$ 3,517</u>	<u>\$ 5,000</u>	<u>\$ 3,439</u>
<b>Transfers from Other Funds</b>	\$ -	\$ -	\$ -
<b>Total Resources</b>	<b>\$ 18,559</b>	<b>\$ 18,692</b>	<b>\$ 17,131</b>
<b>Expenditures</b>			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	3,006	4,600	4,600
Supplies	1,861	400	7,000
Equipment	-	-	-
Subtotal Operating	<u>\$ 4,867</u>	<u>\$ 5,000</u>	<u>\$ 11,600</u>
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
<b>Total Expenditures</b>	<u>\$ 4,867</u>	<u>\$ 5,000</u>	<u>\$ 11,600</u>
<b>Transfers to Other Funds</b>	\$ -	\$ -	\$ -
<b>Total Obligations</b>	<b>\$ 4,867</b>	<b>\$ 5,000</b>	<b>\$ 11,600</b>
<b>Ending Fund Balance</b>	<b>\$ 13,692</b>	<b>\$ 13,692</b>	<b>\$ 5,531</b>

Fund Schedules



## City of Tonganoxie 2019 Adopted Budget

<b>Special Highway Fund</b>	<b>2017 Actual</b>	<b>2018 Adopted</b>	<b>2019 Adopted</b>
<b>Beginning Fund Balance</b>	<b>\$ 148,974</b>	<b>\$ 291,450</b>	<b>\$ 291,450</b>
<b>Revenues</b>			
Taxes	\$ 155,977	\$ 152,100	\$ 158,630
Service Charges	-	-	-
Fees, Licenses, Permits	69,612	55,000	50,000
Other	-	-	-
<b>Total Revenues</b>	<b>\$ 225,589</b>	<b>\$ 207,100</b>	<b>\$ 208,630</b>
<b>Transfers from Other Funds</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 168,150</b>
<b>Total Resources</b>	<b>\$ 374,563</b>	<b>\$ 648,550</b>	<b>\$ 668,230</b>
<b>Expenditures</b>			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	36,037	357,100	376,780
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	\$ 36,037	\$ 357,100	\$ 376,780
Pass-Through	-	-	-
Debt Service	47,076	-	-
Capital Improvements	-	-	-
<b>Total Expenditures</b>	<b>\$ 83,113</b>	<b>\$ 357,100</b>	<b>\$ 376,780</b>
<b>Transfers to Other Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Obligations</b>	<b>\$ 83,113</b>	<b>\$ 357,100</b>	<b>\$ 376,780</b>
<b>Ending Fund Balance</b>	<b>\$ 291,450</b>	<b>\$ 291,450</b>	<b>\$ 291,450</b>

Fund Schedules





## City of Tonganoxie 2019 Adopted Budget

<b>Infrastructure Sales Tax Fund</b>	<b>2017 Actual</b>	<b>2018 Adopted</b>	<b>2019 Adopted</b>
<b>Beginning Fund Balance</b>	\$ 6,820	\$ 110,804	\$ 110,804
<b>Revenues</b>			
Taxes	\$ 417,137	\$ 405,000	\$ 405,000
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	-
<b>Total Revenues</b>	<b>\$ 417,137</b>	<b>\$ 405,000</b>	<b>\$ 405,000</b>
<b>Transfers from Other Funds</b>	\$ -	\$ -	\$ -
<b>Total Resources</b>	<b>\$ 423,957</b>	<b>\$ 515,804</b>	<b>\$ 515,804</b>
<b>Expenditures</b>			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	-	-	-
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers to Other Funds</b>	\$ 313,153	\$ 405,000	\$ 430,000
<b>Total Obligations</b>	<b>\$ 313,153</b>	<b>\$ 405,000</b>	<b>\$ 430,000</b>
<b>Ending Fund Balance</b>	<b>\$ 110,804</b>	<b>\$ 110,804</b>	<b>\$ 85,804</b>

Fund Schedules



## City of Tonganoxie 2019 Adopted Budget

	2017 Actual	2018 Adopted	2019 Adopted
<b>Capital Projects Fund</b>			
<b>Beginning Fund Balance</b>	\$ 177,234	\$ 353,748	\$ 453,748
<b>Revenues</b>			
Taxes	\$ 469,023	\$ 467,000	\$ 472,000
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	-
<b>Total Revenues</b>	\$ 469,023	\$ 467,000	\$ 472,000
<b>Transfers from Other Funds</b>	\$ 100,000	\$ 155,000	\$ 100,000
<b>Total Resources</b>	\$ 746,257	\$ 975,748	\$ 1,025,748
<b>Expenditures</b>			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	70,325	250,227
Supplies	-	-	-
Equipment	16,421	-	-
Subtotal Operating	\$ 16,421	\$ 70,325	\$ 250,227
Pass-Through	6,308	-	-
Debt Service	369,780	451,675	321,773
Capital Improvements	-	-	-
<b>Total Expenditures</b>	\$ 392,509	\$ 522,000	\$ 572,000
<b>Transfers to Other Funds</b>	\$ -	\$ -	\$ -
<b>Total Obligations</b>	\$ 392,509	\$ 522,000	\$ 572,000
<b>Ending Fund Balance</b>	\$ 353,748	\$ 453,748	\$ 453,748

Fund Schedules



## City of Tonganoxie 2019 Adopted Budget

<b>Fire Capital Reserve Fund</b>	<b>2017 Actual</b>	<b>2018 Adopted</b>	<b>2019 Adopted</b>
<b>Beginning Fund Balance</b>	\$ 96,450	\$ 115,847	\$ 115,847
<b>Revenues</b>			
Sale of Assets	\$ 100,000	\$ 5,000	\$ 30,000
Special Assesments	80,047	85,000	85,000
Grants	70,307	15,000	30,000
Fees, Licenses, Permits	-	-	-
Other	-	-	-
<b>Total Revenues</b>	<b>\$ 250,354</b>	<b>\$ 105,000</b>	<b>\$ 145,000</b>
<b>Transfers from Other Funds</b>	\$ -	\$ -	\$ -
<b>Total Resources</b>	<b>\$ 346,804</b>	<b>\$ 220,847</b>	<b>\$ 260,847</b>
<b>Expenditures</b>			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	167,909	30,000	70,000
Subtotal Operating	\$ 167,909	\$ 30,000	\$ 70,000
Pass-Through	17,943	-	-
Debt Service	45,105	75,000	75,000
Capital Improvements	-	-	-
<b>Total Expenditures</b>	<b>\$ 230,957</b>	<b>\$ 105,000</b>	<b>\$ 145,000</b>
<b>Transfers to Other Funds</b>	\$ -	\$ -	\$ -
<b>Total Obligations</b>	<b>\$ 230,957</b>	<b>\$ 105,000</b>	<b>\$ 145,000</b>
<b>Ending Fund Balance</b>	<b>\$ 115,847</b>	<b>\$ 115,847</b>	<b>\$ 115,847</b>



## City of Tonganoxie 2019 Adopted Budget

	2017 Actual	2018 Adopted	2019 Adopted
<b>Police Capital Reserve Fund</b>			
<b>Beginning Fund Balance</b>	\$ 15,610	\$ 35,756	\$ 24,756
<b>Revenues</b>			
Grants	\$ 942	\$ 10,000	\$ 10,000
Fines and Forfeits	3,995	1,500	1,500
Sale of Assets	19,097	2,000	2,000
Other Revenues	30,926	6,500	6,500
<b>Total Revenues</b>	<b>\$ 54,960</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>
<b>Transfers from Other Funds</b>	\$ -	\$ -	\$ -
<b>Total Resources</b>	<b>\$ 70,570</b>	<b>\$ 55,756</b>	<b>\$ 44,756</b>
<b>Expenditures</b>			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	6,347	-	-
Equipment	28,467	31,000	35,000
Subtotal Operating	\$ 34,814	\$ 31,000	\$ 35,000
Pass-Through			
Debt Service	-	-	-
Capital Improvements	-	-	-
<b>Total Expenditures</b>	<b>\$ 34,814</b>	<b>\$ 31,000</b>	<b>\$ 35,000</b>
<b>Transfers to Other Funds</b>	\$ -	\$ -	\$ -
<b>Total Obligations</b>	<b>\$ 34,814</b>	<b>\$ 31,000</b>	<b>\$ 35,000</b>
<b>Ending Fund Balance</b>	<b>\$ 35,756</b>	<b>\$ 24,756</b>	<b>\$ 9,756</b>

Fund Schedules



## City of Tonganoxie 2019 Adopted Budget

	2017 Actual	2018 Adopted	2019 Adopted
<b>Sewer Capital Reserve Fund</b>			
<b>Beginning Fund Balance</b>	\$ 308,032	\$ 300,263	\$ 225,263
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ -
Service Charges	59,100	60,000	60,000
Fees, Licenses, Permits	-	-	-
Other	-	-	-
<b>Total Revenues</b>	<b>\$ 59,100</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>
<b>Transfers from Other Funds</b>	\$ -	\$ -	\$ -
<b>Total Resources</b>	<b>\$ 367,132</b>	<b>\$ 360,263</b>	<b>\$ 285,263</b>
<b>Expenditures</b>			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	66,869	135,000	211,000
Subtotal Operating	\$ 66,869	\$ 135,000	\$ 211,000
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
<b>Total Expenditures</b>	<b>\$ 66,869</b>	<b>\$ 135,000</b>	<b>\$ 211,000</b>
<b>Transfers to Other Funds</b>	\$ -	\$ -	\$ -
<b>Total Obligations</b>	<b>\$ 66,869</b>	<b>\$ 135,000</b>	<b>\$ 211,000</b>
<b>Ending Fund Balance</b>	<b>\$ 300,263</b>	<b>\$ 225,263</b>	<b>\$ 74,263</b>

Fund Schedules



**City of Tonganoxie  
2019 Adopted Budget**

<b>Water Capital Reserve Fund</b>	<b>2017 Actual</b>	<b>2018 Adopted</b>	<b>2019 Adopted</b>
<b>Beginning Fund Balance</b>	<b>\$ 273,325</b>	<b>\$ 266,769</b>	<b>\$ 217,769</b>
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ -
Service Charges	43,000	46,000	46,000
Fees, Licenses, Permits	-	-	-
Other	286	-	-
<b>Total Revenues</b>	<b>\$ 43,286</b>	<b>\$ 46,000</b>	<b>\$ 46,000</b>
<b>Transfers from Other Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Resources</b>	<b>\$ 316,611</b>	<b>\$ 312,769</b>	<b>\$ 263,769</b>
<b>Expenditures</b>			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	49,842	95,000	82,000
Subtotal Operating	\$ 49,842	\$ 95,000	\$ 82,000
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
<b>Total Expenditures</b>	<b>\$ 49,842</b>	<b>\$ 95,000</b>	<b>\$ 82,000</b>
<b>Transfers to Other Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Obligations</b>	<b>\$ 49,842</b>	<b>\$ 95,000</b>	<b>\$ 82,000</b>
<b>Ending Fund Balance</b>	<b>\$ 266,769</b>	<b>\$ 217,769</b>	<b>\$ 181,769</b>

Fund Schedules



## City of Tonganoxie 2019 Adopted Budget

	2017 Actual	2018 Adopted	2019 Adopted
<b>Capital Reserve Fund</b>			
<b>Beginning Fund Balance</b>	\$ 915	\$ 915	\$ 915
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ -
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	20,000	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>
<b>Transfers from Other Funds</b>	\$ -	\$ -	\$ -
<b>Total Resources</b>	<b>\$ 915</b>	<b>\$ 20,915</b>	<b>\$ 915</b>
<b>Expenditures</b>			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	20,000	-
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	\$ -	\$ 20,000	\$ -
Pass-Through	-	-	-
Debt Service	-	-	-
Capital Improvements	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>
<b>Transfers to Other Funds</b>	\$ -	\$ -	\$ -
<b>Total Obligations</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 915</b>	<b>\$ 915</b>	<b>\$ 915</b>

Fund Schedules

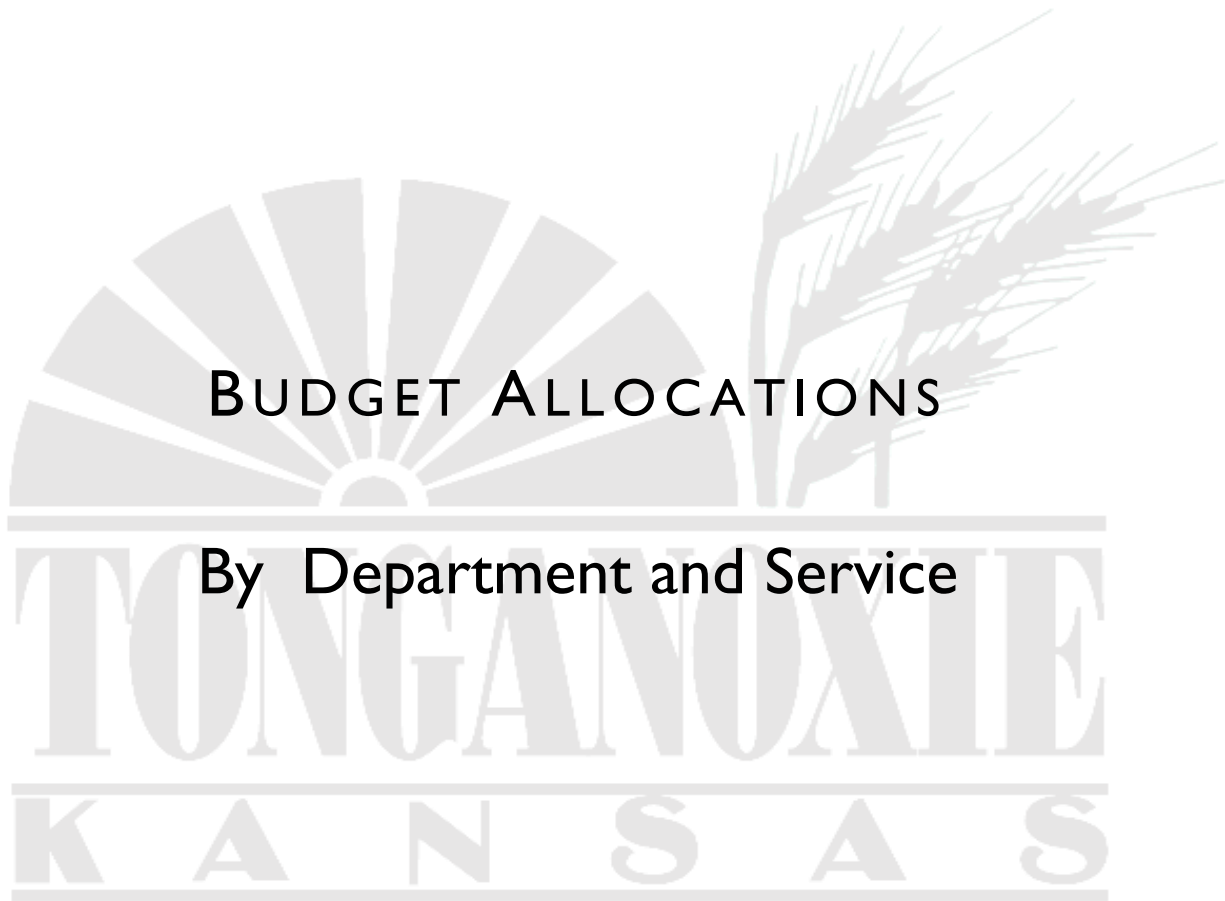


## City of Tonganoxie 2019 Adopted Budget

	2017	2018	2019
<b>Debt, Bond, and Interest Fund</b>	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>
<b>Beginning Fund Balance</b>	\$ 249,921	\$ 151,546	\$ 111,434
<b>Revenues</b>			
Taxes	\$ 402,968	\$ 423,019	\$ 458,046
Service Charges	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	82,138	82,139
<b>Total Revenues</b>	<b>\$ 402,968</b>	<b>\$ 505,157</b>	<b>\$ 540,185</b>
<b>Transfers from Other Funds</b>	<b>\$ 313,153</b>	<b>\$ 200,000</b>	<b>\$ 261,850</b>
<b>Total Resources</b>	<b>\$ 966,042</b>	<b>\$ 856,703</b>	<b>\$ 913,469</b>
<b>Expenditures</b>			
Operating			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	\$ -	\$ -	\$ -
Pass-Through	-	-	-
Debt Service	814,496	745,269	802,263
Capital Improvements	-	-	-
<b>Total Expenditures</b>	<b>\$ 814,496</b>	<b>\$ 745,269</b>	<b>\$ 802,263</b>
<b>Transfers to Other Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Obligations</b>	<b>\$ 814,496</b>	<b>\$ 745,269</b>	<b>\$ 802,263</b>
<b>Ending Fund Balance</b>	<b>\$ 151,546</b>	<b>\$ 111,434</b>	<b>\$ 111,206</b>

Fund Schedules





# BUDGET ALLOCATIONS

By Department and Service



## City of Tonganoxie 2019 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

	2017 Actual	2018 Adopted	2019 Adopted
<b>Expenditures by Category</b>			
Personal Services	\$ 476,978	\$ 546,912	\$ 597,206
Contractual Services	704,353	654,758	717,417
Supplies	15,424	17,188	17,481
Equipment	50,506	75,110	255,012
<b>Total</b>	<b>\$ 1,247,261</b>	<b>\$ 1,293,968</b>	<b>\$ 1,587,116</b>

<b>Expenditures by Fund</b>			
General Fund	\$ 546,030	\$ 564,064	\$ 660,283
Capital Projects	22,730	70,325	250,227
Water Operations	213,488	160,049	160,286
Sewer Operations	119,387	120,030	142,024
Sanitation	345,626	378,000	372,796
Transient Guest Tax	-	1,500	1,500
<b>Total</b>	<b>\$ 1,247,261</b>	<b>\$ 1,293,968</b>	<b>\$ 1,587,116</b>

<b>Personnel Positions</b>			
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
Part-Time Administrative Assistant	0.0	0.0	0.5
City Clerk	1.0	1.0	1.0
Codes Inspector (FTE)	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
<b>Total</b>	<b>6.0</b>	<b>6.0</b>	<b>6.5</b>

#### Budget Considerations

Budget enhancements include an increase for employee merit increases and an anticipated increase in health insurance premiums. The 2019 budget did not include an adjustment to the structure of the compensation plan. Other changes to the department's 2019 budget include \$19,250 for an additional 0.5 FTE administrative assistant position at City Hall, \$15,000 in funding for accounting professional services, and \$5,000 in additional funding for legal services of the City Attorney in order to meet expected costs for this contract service. Finally, \$5,000 is allocated for updating the City Code to reflect the City's status as a City of the 2nd class.

The Administration Department's budget includes many of the professional services that the City contracts out each year, including legal services, city prosecutor, auditing services, payroll services, planning, animal control, information technology, engineering, and probation services.



## City of Tonganoxie 2019 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

	2017 Actual	2018 Adopted	2019 Adopted
<b>Expenditures by Category</b>			
Personal Services	\$ 540,717	\$ 590,480	\$ 611,499
Contractual Services	71,249	84,200	84,200
Supplies	17,052	24,450	26,020
Equipment	181,310	39,500	85,500
Grant Match	17,943	-	-
<b>Total</b>	<b>\$ 828,271</b>	<b>\$ 738,630</b>	<b>\$ 807,219</b>
<b>Expenditures by Fund</b>			
General Fund	\$ 642,419	\$ 708,630	\$ 737,219
Fire Capital Reserve	185,852	30,000	70,000
<b>Total</b>	<b>828,271</b>	<b>738,630</b>	<b>807,219</b>
<b>Personnel Positions</b>			
Fire Chief	1.0	1.0	1.0
Deputy Fire Chief	1.0	1.0	1.0
Fire Captain	2.0	2.0	2.0
Firefighters	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>
<b>Total</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>

#### Budget Considerations

Budget enhancements include an increase for employee merit increases and an anticipated increase in health insurance premiums. The 2019 budget did not include an adjustment to the structure of the compensation plan. Other changes to the department's 2019 General Fund budget include an enhancement to the medical supplies resources in the amount of \$1,000. The department will also benefit from the installation of fuel fobs and a fuel usage system aimed at helping keep the City's fuel usage efficient and accountable.

The 2019 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 \$370,000 after the trade in of the existing pumper. The debt service payment will be made 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 2019 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. The equipment fund also plans for award of a grant to install a Plymo Vent System in the Fire Station to help remove potentially harmful exhaust fumes from the working and living quarters of the City's firefighters.



**City of Tonganoxie**  
**2019 Adopted Budget**

**Police Department**

The Police Department employs a fully trained and accredited law enforcement team for the safety of the citizens of Tonganoxie.

- Patrol Division

- Investigations Division

Police

	<b>2017 Actual</b>	<b>2018 Adopted</b>	<b>2019 Adopted</b>
<b>Expenditures by Category</b>			
Personal Services	\$ 812,155	\$ 949,823	\$ 947,206
Contractual Services	82,208	83,400	82,900
Supplies	45,039	55,600	55,580
Equipment	62,723	66,500	37,500
<b>Total</b>	<b>\$ 1,002,125</b>	<b>\$ 1,155,323</b>	<b>\$ 1,123,186</b>
<b>Expenditures by Fund</b>			
General Fund	\$ 967,311	\$ 1,124,323	\$ 1,088,186
Police Capital Reserve	34,814	31,000	35,000
<b>Total</b>	<b>\$ 1,002,125</b>	<b>\$ 1,155,323</b>	<b>\$ 1,123,186</b>
<b>Personnel Positions</b>			
Police Chief	1.0	1.0	1.0
Lieutenant	1.0	2.0	1.0
Sergeant	3.0	2.0	3.0
Police Officer	8.0	7.0	7.0
Investigator	0.0	0.0	0.0
Records Clerk	1.0	1.0	1.0
Administrative Assistant (Part-Time)	0.0	0.0	0.5
Police Trainee	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
<b>Total</b>	<b>14.0</b>	<b>13.0</b>	<b>13.5</b>

**Budget Considerations**

Budget enhancements include an increase for employee merit increases and an anticipated increase in health insurance premiums. The 2019 budget did not include an adjustment to the structure of the compensation plan. Other changes to the department's 2019 General Fund budget include an additional 0.5 FTE Administrative Assistant position aimed at meeting increasing demands in the Police Station office and evidence processing, as well as an enhancement to the compensation of the school resource officer in the amount of \$1,000. New leadership in the department was also requested by the City Council to review the current organizational structure and identify initiatives or staffing adjustments to bring forward to the City Council for consideration in 2019. The department will also benefit from the installation of fuel fobs and a fuel usage system aimed at helping keep the City's fuel usage efficient and accountable.

The 2019 budget also includes a \$10,500 allocation for the potential award of a grant to install an emergency generator for the Police Station facility. This transaction will be made out of the Police Equipment Fund if the grant is received.

Regarding future considerations, KP&F retirement remains a top priority for the department in future budget years. Due to the rising costs of KP&F, the additional and growing cost of \$143,000 per year could not be allocated in the 2019 General Fund budget without raising property taxes or eliminating existing positions or programs.



**City of Tonganoxie**  
2019 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.

Public Works

	2017 Actual	2018 Adopted	2019 Adopted
<b>Expenditures by Category</b>			
Personal Services	\$ 580,328	\$ 623,358	\$ 659,122
Contractual Services	541,500	993,250	1,016,430
Supplies	80,386	102,100	119,200
Equipment	124,589	338,000	338,000
<b>Total</b>	<b>\$ 1,326,803</b>	<b>\$ 2,056,708</b>	<b>\$ 2,132,752</b>
<b>Expenditures by Fund</b>			
General Fund	\$ 319,907	\$ 326,490	\$ 336,140
Water Operations	543,455	707,636	699,963
Sewer Operations	305,827	386,482	370,269
Sanitation	-	4,000	4,000
Storm Water	-	20,000	41,000
Special Parks	4,867	5,000	11,600
Special Highway	36,037	357,100	351,780
Capital Projects	-	-	-
Sewer Capital	66,869	135,000	211,000
Water Capital	49,842	95,000	82,000
Capital Reserve	-	20,000	-
<b>Total</b>	<b>\$ 1,326,803</b>	<b>\$ 2,056,708</b>	<b>\$ 2,107,752</b>
<b>Personnel Positions</b>			
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
Water Meter Reader	2.0	2.0	2.0
Laborer (seasonal FTE)	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
<b>Total</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>

**Budget Considerations**

Budget enhancements include an increase for employee merit increases and an anticipated increase in health insurance premiums. The 2019 budget did not include an adjustment to the structure of the compensation plan. The department will also benefit from the installation of fuel fobs and a fuel usage system aimed at helping keep the City's fuel usage efficient and accountable.

Other additions to the Public Works Department budget for 2019 include replacing an existing utility vehicle with a new F-150 extended cab utility vehicle, an enhancement to the funding for purchasing water from BPU, and replacing the bar screen utilized in the City's wastewater treatment plant. These purchases will be financed through the shared contribution of the City's utility funds. The department will also plan to purchase a hydraulic attachment for the City's skidsteer in order to improve maintenance of the City's park properties with Special Parks Fund resources. Street maintenance and preservation activities funded by a share of the infrastructure sales tax revenue will also include an increased allocation of \$168,150 in 2019.



**City of Tonganoxie  
2019 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

	<b>2017 Actual</b>	<b>2018 Adopted</b>	<b>2019 Adopted</b>
<b>Expenditures by Category</b>			
Personal Services	\$ 89,252	\$ 83,517	\$ 83,943
Contractual Services	31,153	30,660	30,660
Supplies	26,712	24,100	24,100
Equipment	<u>1,578</u>	<u>6,000</u>	<u>6,000</u>
<b>Total</b>	<b>\$ 148,695</b>	<b>\$ 144,277</b>	<b>\$ 144,703</b>

<b>Expenditures by Fund</b>			
General Fund	\$ <u>148,695</u>	\$ <u>144,277</u>	\$ <u>144,703</u>
<b>Total</b>	<b>148,695</b>	<b>144,277</b>	<b>144,703</b>

<b>Personnel Positions (All Seasonal)</b>			
Pool Manager	1.0	1.0	1.0
Pool Assistant Manager	2.0	2.0	2.0
Lifeguards (FTE)	20.0	20.0	20.0
Cashiers (FTE)	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>
<b>Total</b>	<b>30.0</b>	<b>30.0</b>	<b>30.0</b>

**Budget Considerations**

The 2019 Water Park Department budget did not include specific budget enhancements. The difference in the 2018 and 2019 adopted budgets is due to updated assumption for staffing costs.



**City of Tonganoxie  
2019 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

	<b>2017 Actual</b>	<b>2018 Adopted</b>	<b>2019 Adopted</b>
<b>Expenditures by Category</b>			
Personal Services	\$ 37,321	\$ 50,100	\$ 47,100
Contractual Services	306,264	343,400	370,655
Supplies	-	-	-
Equipment	-	-	-
Pass-Through			
<b>Total</b>	<b>\$ 343,585</b>	<b>\$ 393,500</b>	<b>\$ 417,755</b>
<b>Expenditures by Fund</b>			
Library Fund	\$ 343,585	\$ 393,500	\$ 417,755
<b>Total</b>	<b>\$ 343,585</b>	<b>\$ 393,500</b>	<b>\$ 417,755</b>
<b>Personnel Positions</b>			
None	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
<b>Total</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

**Budget Considerations**

The 2019 library budget anticipates receiving a total of \$369,155 in ad valorem tax revenue. Of this total, 76% is anticipated to be collected in the Library General Fund and 24% is anticipated to be collected in the Library Employee Benefits Fund. The City receives these funds along with its own ad valorem tax revenue and remits the Library's portion 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**  
2019 Adopted Budget

**Debt Service**

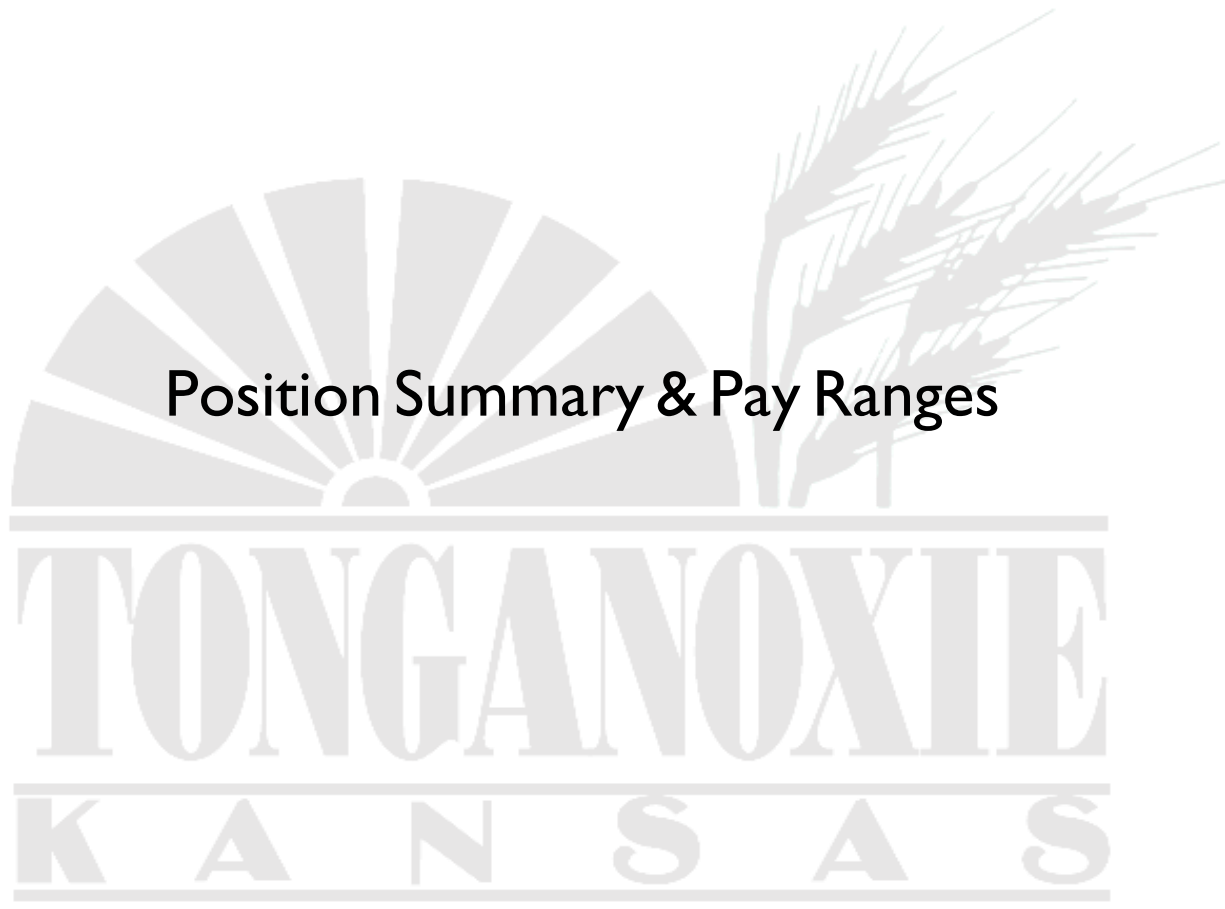
Items listed on this page require annual debt service payments from the overall budget and are reported separately from the operational pages of the departments.

	<b>2017 Actual</b>	<b>2018 Adopted</b>	<b>2019 Adopted</b>
<b>Expenditures by Debt Type</b>			
Bond Issue	\$ 1,523,025	\$ 1,386,570	\$ 1,315,512
Loans	-	-	-
Inter-Local	115,147	100,000	100,000
Lease-Purchase	<u>179,478</u>	<u>224,734</u>	<u>224,955</u>
<b>Total</b>	<b>\$ 1,817,650</b>	<b>\$ 1,711,304</b>	<b>\$ 1,640,467</b>
 <b>Expenditures by Fund</b>			
General	\$ 94,902	\$ -	\$ -
Capital Projects	369,781	451,675	321,773
Debt Bond & Interest	814,496	745,269	802,263
Fire Capital Reserve	45,105	75,000	75,000
Special Highway	47,076	-	-
Sewer Operations	292,568	288,025	289,382
Water Operations	<u>153,722</u>	<u>151,335</u>	<u>152,049</u>
<b>Total</b>	<b>\$ 1,817,650</b>	<b>\$ 1,711,304</b>	<b>\$ 1,640,467</b>

**Budget Considerations**

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





**Position Summary & Pay Ranges**

## City of Tonganoxie Positions by Department

Department	Full-time Permanent Positions			2013	2014	2015	2016	2017	2018	2019
Administration				4	5	6	6	6	6	6
Fire				4	7	7	7	7	7	7
Police				11	12	12	12	14	13	13
Public Works				8	8	8	8	8	8	8
Water Park				0	0	0	0	0	0	0
<b>Total Full-time Permanent Positions</b>				<b>27</b>	<b>32</b>	<b>33</b>	<b>33</b>	<b>35</b>	<b>34</b>	<b>34</b>

Full Detail All Positions				2013	2014	2015	2016	2017	2018	2019
Department	Position Title	Classification	Type							
Administration	City Manager	Unclassified	Full-time	1	1	1	1	1	1	1
Administration	Assistant City Manager	Exempt	Full-time	1	1	1	1	1	1	1
Administration	City Clerk	Non-exempt	Full-time	0	0	0	0	0	0	0
Administration	Deputy City Clerk	Non-exempt	Full-time	0	0	1	1	1	1	1
Administration	Utility Billing Clerk	Non-exempt	Full-time	2	3	0	0	0	0	0
Administration	Administrative Assistant	Non-exempt	Full-time	0	0	2	2	2	2	2
Administration	Administrative Assistant	Non-exempt	Part-time	0	0	0	0	0	0	0.5
Administration	Codes Inspector	Non-exempt	Full-time	0	1	1	1	1	1	1
Administration	City Attorney	Contract		1	1	1	1	1	1	1
Administration	City Prosecutor	Contract		1	1	1	1	1	1	1
Administration	Municipal Court Judge	Contract		1	1	1	1	1	1	1
Administration	Animal Control Officer	Contract		1	1	1	1	1	1	1
Administration	Custodian	Contract		1	1	1	1	1	1	1
<b>Administration Total</b>				<b>9</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11.5</b>
Fire	Fire Chief	Exempt	Full-time	1	1	1	1	1	1	1
Fire	Deputy Chief	Non-exempt	Full-time	1	1	1	1	1	1	1
Fire	Fire Captain	Non-exempt	Full-time	0	0	0	2	2	2	2
Fire	Firefighter	Non-exempt	Full-time	2	5	5	3	3	3	3
Fire	Firefighter	Non-exempt	Part-time	15	15	15	15	15	15	15
<b>Fire Total</b>				<b>19</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>
Police	Police Chief	Exempt	Full-time	1	1	1	1	1	1	1
Police	Lieutenant	Non-exempt	Full-time	2	1	1	1	1	2	1
Police	Sergeant	Non-exempt	Full-time	1	2	2	3	3	2	3
Police	Investigator	Non-exempt	Full-time	0	1	1	0	0	0	0
Police	Officer	Non-exempt	Full-Time	6	6	6	6	8	7	7
Police	Officer	Non-exempt	Part-time	10	10	10	5	0	0	0
Police	Clerk	Non-exempt	Full-time	1	1	1	1	1	1	1
Police	Administrative Assistant	Non-exempt	Part-time	0	0	0	0	0	0	0.5
<b>Police Total</b>				<b>21</b>	<b>22</b>	<b>22</b>	<b>17</b>	<b>14</b>	<b>13</b>	<b>13.5</b>
Public Works	Public Works Director	Exempt	Full-time	1	1	1	1	1	1	1
Public Works	Utilities Superintendent	Non-exempt	Full-time	1	1	1	1	1	1	1
Public Works	Foreman	Non-exempt	Full-time	1	1	1	1	1	1	1
Public Works	Heavy Equip Operator	Non-exempt	Full-time	1	1	1	1	1	1	1
Public Works	Maintenance Worker II	Non-exempt	Full-time	2	2	2	2	2	2	2
Public Works	Maintenance Worker I	Non-exempt	Full-time	0	0	0	0	0	0	0
Public Works	Water Distr/Meter Reader	Non-exempt	Full-time	2	2	2	2	2	2	2
Public Works	Laborer (seasonal)	Non-exempt	Full-time	2	1	1	1	1	1	1
<b>Public Works Total</b>				<b>10</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>
Aquatics	Aquatics Director	Exempt	Full-time	1	1	1	1	1	1	1
Aquatics	Office Manager	Non-exempt	Full-time	2	2	2	2	2	2	2
Aquatics	Lessons Instructor	Non-exempt	Part-time	0	0	0	0	0	0	0
Aquatics	Lifeguards	Non-exempt	Part-time	24	20	20	20	20	20	20
Aquatics	Concession Clerk	Non-exempt	Part-time	7	7	7	7	7	7	7
<b>Aquatics Total</b>				<b>34</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>
<b>Grand Total</b>				<b>114</b>	<b>116</b>	<b>116</b>	<b>106</b>	<b>86</b>	<b>85</b>	<b>86</b>

## City of Tonganoxie 2019 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

\* - Annual compensation estimates based on 2,184 hours per year

\*\* - Annual compensation estimates based on 2,756 hours per year





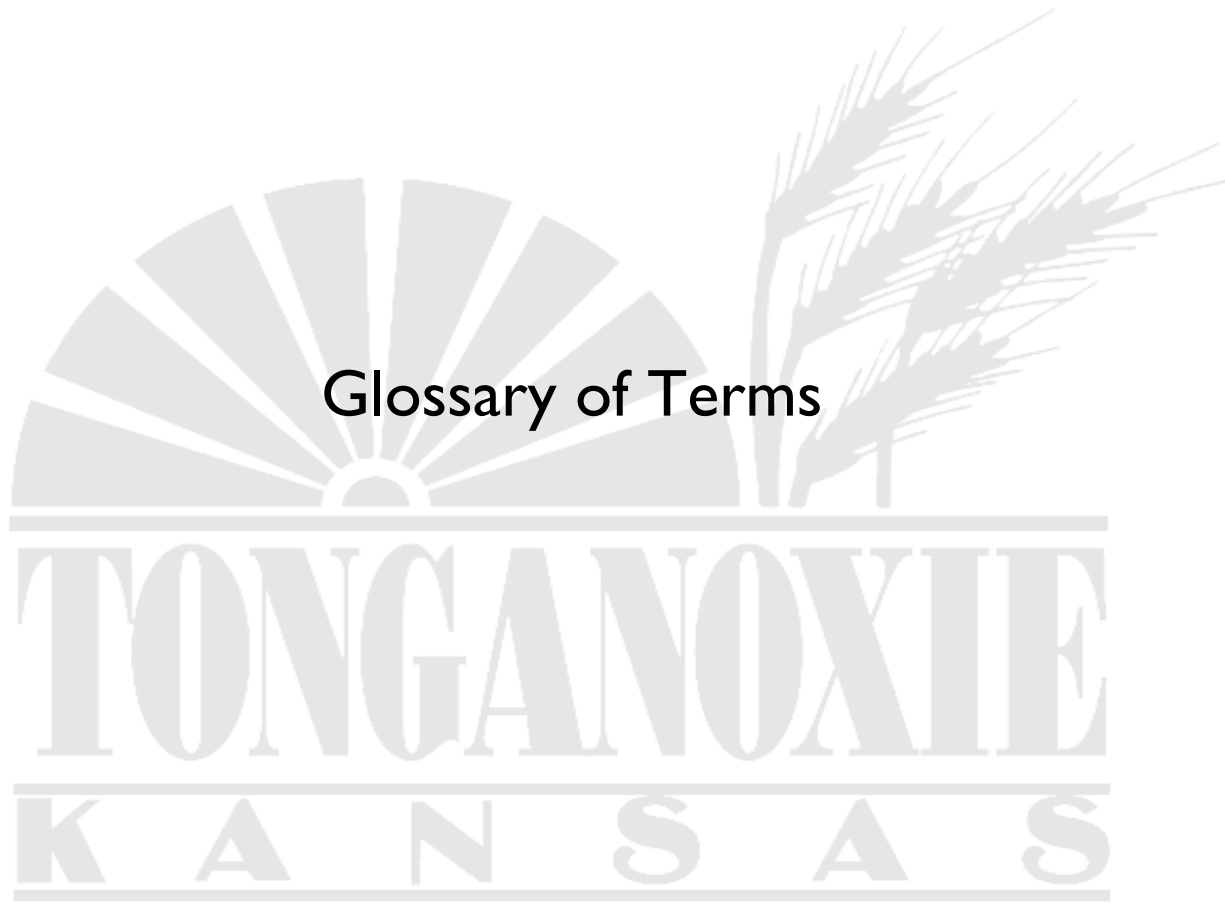
Debt Pro-Forma Schedule

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
<b>Bond Debt</b>										
00 Downtown	\$ 12,013	\$ 11,438	\$ 15,863	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09A Street Impr.	67,438	-	-	-	-	-	-	-	-	-
10 Street Impr.	265,533	263,033	-	-	-	-	-	-	-	-
13A Industrial Park	130,968	109,984	127,418	130,018	132,468	129,768	127,068	129,008	130,778	127,178
13B Tax-Exempt	490,478	487,578	634,578	628,478	622,278	630,978	634,278	177,278	178,635	174,875
17 Refunding 07A & 09A	246,450	325,600	337,200	333,200	99,050	101,650	104,100	106,400	98,550	100,850
18A Library Constructioi	261,850	262,950	263,900	263,300	262,500	261,500	261,850	262,050	262,100	262,000
	<b>\$ 1,474,728</b>	<b>\$ 1,460,581</b>	<b>\$ 1,378,958</b>	<b>\$ 1,354,995</b>	<b>\$ 1,116,295</b>	<b>\$ 1,123,895</b>	<b>\$ 1,127,295</b>	<b>\$ 674,735</b>	<b>\$ 670,063</b>	<b>\$ 664,903</b>
<b>Inter-Local Debt</b>										
WWD #6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Rd. 1	100,000	500,000	-	-	-	-	-	-	-	-
	<b>\$ 100,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Lease-Purchase Debt</b>										
Ball Field Purchase	\$ 82,139	\$ 37,080					\$ -	\$ -	\$ -	\$ -
City Hall/Police	67,815	68,041	68,274	126,973	68,760	69,014	69,276	69,546	69,823	70,108
Fire Pumper 2018	34,692	34,692	34,692	34,692	34,692	34,692	34,692	34,692	34,692	34,692
	<b>\$ 184,646</b>	<b>\$ 139,813</b>	<b>\$ 102,967</b>	<b>\$ 161,665</b>	<b>\$ 103,452</b>	<b>\$ 103,707</b>	<b>\$ 103,969</b>	<b>\$ 104,238</b>	<b>\$ 104,515</b>	<b>\$ 104,801</b>
<b>Grand Total</b>	<b>\$ 1,759,374</b>	<b>\$ 2,100,394</b>	<b>\$ 1,481,924</b>	<b>\$ 1,516,660</b>	<b>\$ 1,219,747</b>	<b>\$ 1,227,602</b>	<b>\$ 1,231,264</b>	<b>\$ 778,973</b>	<b>\$ 774,578</b>	<b>\$ 769,703</b>

	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
<b>Bond Debt</b>										
00 Downtown	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09A Street Impr.	-	-	-	-	-	-	-	-	-	-
10 Street Impr.	-	-	-	-	-	-	-	-	-	-
13A Industrial Park	128,378	129,178	124,668	125,048	125,160	-	-	-	-	-
13B Tax-Exempt	175,875	131,750	128,375	-	-	-	-	-	-	-
17 Refunding 07A & 09A	103,000	-	-	-	-	-	-	-	-	-
18A Library Construction	261,750	261,350	260,800	263,200	265,200	261,800	263,200	264,200	264,800	260,000
	<b>\$ 669,003</b>	<b>\$ 522,278</b>	<b>\$ 513,843</b>	<b>\$ 388,248</b>	<b>\$ 390,360</b>	<b>\$ 261,800</b>	<b>\$ 263,200</b>	<b>\$ 264,200</b>	<b>\$ 264,800</b>	<b>\$ 260,000</b>
<b>Inter-Local Debt</b>										
WWD #6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Rd. 1	-	-	-	-	-	-	-	-	-	-
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Lease-Purchase Debt</b>										
Ball Field Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Hall/Police	70,402	70,705	71,016	71,337	71,668	72,007	72,356	-	-	-
Fire Pumper 2018	-	-	-	-	-	-	-	-	-	-
	<b>\$ 70,402</b>	<b>\$ 70,705</b>	<b>\$ 71,016</b>	<b>\$ 71,337</b>	<b>\$ 71,668</b>	<b>\$ 72,007</b>	<b>\$ 72,356</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Grand Total</b>	<b>\$ 739,405</b>	<b>\$ 592,982</b>	<b>\$ 584,859</b>	<b>\$ 459,585</b>	<b>\$ 462,028</b>	<b>\$ 333,807</b>	<b>\$ 335,556</b>	<b>\$ 264,200</b>	<b>\$ 264,800</b>	<b>\$ 260,000</b>







## Glossary of Terms



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<b>Ad Valorem Taxes:</b>	Real estate property taxes collected by the County. These revenues are organized in the General Fund for general municipal operations, the Library Fund for general library operations, the Library Employee Benefits Fund for library full-time employee benefits, and the Debt, Bond, and Interest Fund for municipal debt payments.
<b>Alcohol Tax:</b>	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. 1/2 is deposited in the Special Parks Fund and 1/2 is deposited in the Special Parks and Recreation Fund for improvements to City park land.
<b>Appropriation:</b>	The official act of authorizing a budget or part of a budget.
<b>Capital Projects Fund:</b>	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 majority of revenue for this fund.
<b>Capital Reserve Fund:</b>	This fund provides reserve funding for any capital work. Funding is provided by special receipts and transfers from other funds.
<b>Debt Service Charge:</b>	A monthly surcharge on all municipal utility accounts to assist in covering the debt payments on utility infrastructure improvements.
<b>Debt, Bond &amp; Interest Fund:</b>	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 Leavenworth County. Ad-valorem taxes and transfers provide the revenue for this fund.
<b>Employee Benefits Fund:</b>	This is a distinct fund of City accounts that consolidated 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.
<b>Estimate:</b>	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.

<b>Excise Tax:</b>	<ol style="list-style-type: none"> <li>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.</li> <li>2) A development excise tax is collected with building permits for future roadway maintenance.</li> <li>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.</li> </ol>
<b>Expenditure:</b>	A deduction from budget. This is distinct from “expense,” which is a deduction from cash.
<b>Fiduciary:</b>	Pertaining to public trust or confidence for money.
<b>Fire Surcharge:</b>	Flat surcharge of \$3.00 or \$4.00 (commercial accounts) assessed to utility accounts for fire equipment and capital expenses.
<b>Fire Capital Reserve Fund:</b>	Provides for improvements to the fire station as well as lease payments for fire equipment and vehicles. Funding is provided by the fire surcharge assessed on City utility bills.
<b>Franchise Fees:</b>	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.
<b>General Fund:</b>	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.
<b>Law Enforcement Trust Fund:</b>	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.
<b>Library Operations Fund:</b>	A pass-through City account fund that recognizes ad-valorem taxes that contribute to the cost of operations for the municipal library.
<b>Local Use Tax:</b>	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.
<b>Personal Property Taxes:</b>	Includes taxes on motor vehicles (98%), recreational vehicles (1%), and large trucks (1%). These revenues are recognized to the General Fund, Library Fund, and Debt Service Fund.

<b>Pet Licenses:</b>	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.
<b>Planning &amp; Zoning Fees:</b>	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.
<b>Police Capital Reserve Fund:</b>	A distinct fund of City accounts for equipment purchases of the police department. \$10 from every court fine conviction is dedicated to this fund.
<b>Policy:</b>	A rule or set of rules that is formally adopted by an authoritative body. It states desired values and goals.
<b>Sales Tax - County:</b>	1.0% tax collected by the State on sales in Leavenworth County and distributed to each jurisdiction based on population. Tonganoxie's share is designated for capital expenditures.
<b>Sales Tax - City:</b>	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 for debt service on the new Library and other infrastructure improvements. The Water Park sales tax terminated in 2017 and in February 2017 voters approved it to be replaced by collections for the a new library and other infrastructure improvements.
<b>Sanitation Fund:</b>	A distinct fund of City accounts where payments of \$15.00 monthly for curbside trash collection and additional costs for recycling are recognized. Expenditures include City staff salaries and payments to a private waste hauling company.
<b>Sewer Capital Reserve Fund:</b>	A distinct fund of City accounts for sewer infrastructure repairs. Revenue is provided by sewer taps, inspections for new developments, and operating fund transfers.
<b>Sewer Operations Fund:</b>	A distinct fund of City accounts that provides for the expenditures of the City wastewater operations. Revenue comes from service charges.
<b>Special Assessments:</b>	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.
<b>Special Parks Fund:</b>	Provides funding for maintenance and improvements of City parkland. Funding is provided by the alcohol tax.

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







