

CITY OF TONGANOXIE
321 S. DELAWARE 913-845-2620
July 17, 2017
7:00 Regular Meeting



Honorable Jason K. Ward, Mayor
Council Members
Chris Donnelly James Truesdell
Curtis Oroke Andy Gilner Kara Reed

Open Regular Meeting – 7:00 p.m.

I. Pledge of Allegiance

II. Approval of Minutes – Regular Meeting dated July 3, 20173

III. Consent Agenda

- a) Review Bill Payments

IV. Open Agenda

“Members of the public are welcome to use this time to comment about any matter relating to City business. The comments that are discussed under Open Agenda may or may not be acted upon by the Council during this meeting. Please wait to be recognized by the Mayor, then **state your name and address** and all comments are to be directed to the chair.”

V. Old Business

VI. New Business

- a) Update on Tongie Tidal Waves 2017 season by Janet Falk
- b) Resolution No. ____ to consider approval of tax abatement policy and setting the bond issuance fee structure for private activity revenue bonds
- c) Ordinance No.____ approving a First Supplemental Site Lease and First Supplemental Lease Purchase Agreement , as well as Supplemental Notice of Leases to be filed with the Register of Deeds, to correct an error with acquisition of Police Headquarters and an adjacent property at 622 E. Church St.
- d) City Manager Agenda
 - 1. June Financial Report
 - 2. 2018 Budget Discussion
 - 3. Vote to publish tax levy for 2018
- e) City Attorney Agenda
- f) Mayor Agenda
- g) Mayor Pro Tem Agenda
 - 1. Executive session to discuss matters of non-elected personnel
- h) City Council Agenda

VII. Information & Communications (No Action Required)

VIII. Adjourn

City Council Meeting
July 3, 2017
7:00 p.m. Regular Meeting



Mayor Ward opened the meeting at 7:00 p.m. with the pledge of allegiance. Council members present were Jim Truedell, Curtis Oroke, Andy Gilner, and Kara Reed. Chris Donnelly was absent. Also in attendance were City Manager George Brajkovic, Assistant City Manager Jamie Shockley, and City Attorney Shannon Marcano.

Approval of Minutes and Consent Agenda

- Mr. Gilner moved to approve the minutes from June 19, 2017. Ms. Reed seconded. All ayes. Motion carried.
- Mr. Gilner moved to approve the Consent Agenda. Ms. Reed seconded. All ayes. Motion carried.

Open Agenda

- Nothing for open agenda.

Old Business

Consider approval of Resolution 07-17-01 and 07-17-02: authorizing release agreements with property owners at 242 and 248 S. Whilshire Drive.

- Mr. Brajkovic explained the resolutions and agreements and stated that the final product is an agreement that is acceptable to all parties.
- Mr. Oroke stated that he was not in favor of the agreements. He believes if the City enters into the agreement, other homeowners will be knocking on the door to have improvements done to their private property as well.
- Mr. Gilner moved to approve Resolution 07-17-01. Mr. Truedell seconded. 3 ayes – 1 no. Motion carried.
- Mr. Gilner moved to approve Resolution 07-17-02. Mr. Truedell seconded. 3 ayes – 1 no. Motion carried.

New Business

Presentation of 2016 Financial Audit

- Dana Splichal with Kramer & Associates presented the City's 2016 financial audit. There were no negative findings from the audit.

Ordinance 1425: An ordinance amending section 182.1 of the Standard Traffic Ordinance for Kansas Cities, 2016 edition, to comply with Kansas State Statute.

- Ms. Reed moved to approve the ordinance, which raises the seatbelt fine from \$10 to \$30 to comply with Kansas state law. Mr. Gilner seconded. All ayes. Motion carried.

Consider approve of temporary CMB license for the Leavenworth County Fair

- Ms. Reed moved to approve the temporary cmb application for consumption on the premises. Mr. Gilner seconded. All ayes. Motion carried.

With no further business, Mr. Gilner moved to adjourn. Ms. Reed seconded. All ayes. Motion carried. Meeting adjourned at 7:23 p.m.



City of Tonganoxie, KS

Check Report

By Check Number

Date Range: 06/30/2017 - 07/11/2017

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: AP Bank-AP Bank						
0853	ALICIA WYLIE	07/07/2017	Regular	0.00	37.50	41677
0034	AT&T ACCESS TRANSPORT SERVICES	07/07/2017	Regular	0.00	74.49	41678
0831	AXON	07/07/2017	Regular	0.00	561.70	41679
0840	BAYSINGERS STORE	07/07/2017	Regular	0.00	892.84	41680
0051	BG CONSULTANTS INC	07/07/2017	Regular	0.00	1,566.50	41681
0056	BLUE CROSS AND BLUE SHIELD	07/07/2017	Regular	0.00	29,086.65	41682
0069	BRIDGESTONE AMERICAS INC	07/07/2017	Regular	0.00	262.18	41683
0749	BROADVOICE	07/07/2017	Regular	0.00	139.55	41684
0115	CONRAD FIRE EQUIPMENT, INC.	07/07/2017	Regular	0.00	45.11	41685
0136	DELTA DENTAL PLAN OF KANSAS,IN	07/07/2017	Regular	0.00	2,064.39	41686
0166	EMERGENCY REPORTING	07/07/2017	Regular	0.00	139.00	41687
0838	HEARTLAND FIRE & SAFETY EQUIPMENT CO INC	07/07/2017	Regular	0.00	700.00	41688
0245	JACK HOLCOM	07/07/2017	Regular	0.00	121.98	41689
0722	KAIJA BALDOCK	07/07/2017	Regular	0.00	342.00	41690
0308	KANSAS STATE TREASURER	07/07/2017	Regular	0.00	1,657.00	41691
0330	KANSAS GAS SERVICE	07/07/2017	Regular	0.00	36.10	41692
0367	KNOLOGY, INC.	07/07/2017	Regular	0.00	104.45	41693
0369	KRAMER & ASSOCIATES	07/07/2017	Regular	0.00	9,150.00	41694
0479	NEW DIRECTIONS BEHAVIORAL HEAL	07/07/2017	Regular	0.00	224.28	41695
0496	ONE CALL CONCEPTS	07/07/2017	Regular	0.00	92.00	41696
0500	OREILLY AUTO PARTS	07/07/2017	Regular	0.00	491.40	41697
0594	SMITHEREEN PEST CONTROL	07/07/2017	Regular	0.00	198.00	41698
0614	T-MOBILE	07/07/2017	Regular	0.00	451.32	41699
0630	TONGANOXIE LIBRARY BOARD	07/07/2017	Regular	0.00	111,770.94	41700
0671	WESTAR ENERGY	07/07/2017	Regular	0.00	12,065.47	41701

Bank Code AP Bank Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	35	25	0.00	172,274.85
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	35	25	0.00	172,274.85

Fund Summary

Fund	Name	Period	Amount
998	Gen Fund-Pooled Cash	7/2017	172,274.85
			<hr/>
			172,274.85



Office of the City Manager
AGENDA STATEMENT

DATE: July 17, 2017
To: Honorable Mayor Jason K. Ward and Members of the City Council
FROM: George Brajkovic, City Manager
SUBJECT: Draft Tax Abatement Policy

As a follow-up to the June 19th presentation by Bond Counsel from Gilmore and Bell re: Industrial Revenue Bonds (K.S.A. 12-1740 *et seq.* and 79-201a) and the Kansas Constitutional Exemption (Section 13 of Article 11), a Draft Tax Abatement Policy, for the use of these two incentives, is now presented for your consideration.

The Policy is based on the following:

- Eligible businesses can receive a 45% tax abatement, while protecting the existing Tax base
- Additional “bonus” structures, which should reflect Community interest, could allow the abatement to build to 70%, and include
 - Project Investment Level and Water Service User
 - Target Area
 - Target Industries
 - Residency – hiring local workers
 - Participation in Construction phase by Local and Women owned business enterprises
 - Environmental Design
- Differentiates between Existing and New businesses

Additionally, as this relates to the issuance of Bonds, a Fee Issuance schedule is proposed with the following rates:

Bond Amount	Rate
up to \$10M	0.25%
less than \$25M	0.20%
In excess of \$25M	0.15%

**City of
Tonganoxie, KS**

TAX ABATEMENT POLICY

**Adopted
July 17, 2017**

CITY OF TONGANOXIE, KS
TAX ABATEMENT POLICY
ADOPTED JULY 17, 2017

Section 1. Purpose. This Tax Abatement Policy is designed to create a positive business environment to stimulate economic growth and development in order to encourage capital investment, employment opportunities, and quality services for the benefit of the community. The objectives of the Tax Abatement Policy are described below:

- Attract and retain quality businesses for the community
- Add and retain employment opportunities for Residents
- Attract major projects to impact local tax base
- Diversify the local economy
- Reward quality environmental design

Section 2. Scope. This Policy shall apply to the City of Tonganoxie, Kansas (“City”).

Section 3. Policy Statement. To meet the economic goals of the community, it shall be the policy of the City to typically provide a 45% real property tax abatement for portions of a Project that qualify for tax abatement under Kansas law so long as the Project meets the criteria established by the City. Depending how the tax abatement is structured over the term, tax abatement for a Project may exceed an overall average of 45%. It shall be the policy of the City that, regardless of the percentage amount of bonus provisions an applicant may be eligible for, the maximum percentage of abatement provided for any Project shall not exceed 70% for 10 years. The City may, at its sole discretion, waive any of these prohibitions if the applicant demonstrates compelling and unique circumstances regarding its Project.

It shall also be the policy of the City that economic development Projects pay their fair share of property tax, special improvement district assessments, and cost of utility services. Economic development Projects shall have a positive financial impact on the community, and the City reserves the right to approve the cost-benefit analysis model used to determine the financial impact. The City Council shall consider the following factors when granting property tax incentives pursuant to Section 13 of Article 11 of the Kansas Constitution and K.S.A. 12-1740 *et seq.* and 79-201a.

- A. **Existence of Economic Benefit.** The Project must add to the local economy. Evaluation criteria to be used in determining benefit to the community shall include but shall not be limited to the following: the amount of Capital Investment; whether the Project produces value-added products and services; number of jobs created and associated payroll; and whether the Project provides a positive fiscal impact and economic impact.
- B. **Type of Business.** The Project shall be of a nature that is desirable and stimulates the local economy and improves the quality of life for its citizens. Additional considerations may include whether the Project has the effect of supporting or spurring other development and whether a Project would help achieve successful completion of an existing commercial or industrial park or the development of a new commercial or industrial enterprise.
- C. **Compatibility with Adopted Plans.** All Projects shall be consistent with the City’s Comprehensive Plan, any applicable corridor plans, and other plans of the City which may be relevant to the Project. When evaluating proposed Projects, the City will consider a variety of factors to determine compliance, including compatibility of the location of the business with land use and development plans of the City and the availability of existing infrastructure facilities and essential public services.
- D. **Excluded Businesses.** In addition to the uses of property prohibited by K.S.A. 79-201 (a) *Second*, the following uses shall not be eligible for property tax abatement: car wash, day care, private school, , storage facility, and branch bank offices. The City may, at its sole discretion, waive any of these prohibitions if the applicant demonstrates compelling and unique circumstances regarding its Project.

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- E. **Maintain Existing Tax Base.** To facilitate new development, the City shall assist new industries that invest in new buildings and building expansion. However, the amount of property taxes or special assessments on the existing land and facilities shall under no circumstances be reduced for new development Projects.
- F. **Transfer of Ownership.** The owner or lessee of any property that is all or partially exempt from ad valorem taxes as the result of the City having granted the exemption shall obtain the City's written consent before transferring majority ownership of the property unless the transfer is to an affiliate or a related entity.

Section 4. Definitions. For purposes of this Tax Abatement Policy, when used in this Policy, the following words shall have the following meanings. Additional definitions may be added in exhibits to this Policy.

ABATEMENT: The difference between the amount of ad valorem property taxes an entity would pay if there were no abatement granted and the amount required to be paid as payments in lieu of taxes. For example, if the taxes required with no abatement were \$5,000, and the required in lieu payments were \$3,000, the "abatement" would be \$2,000.

APPLICANT: Any person, firm, or entity making application to receive private activity conduit financing and/or requesting tax abatement.

BOND COUNSEL: That firm or individual designated by the City to handle legal and financial matters and issues associated with the issuance of temporary notes and bonds by the City.

CAPITAL INVESTMENT: Capital investment shall include expenditures for land, buildings, or personal property subject to ad valorem taxation.

ECONOMIC DEVELOPMENT EXEMPTION or EDX: For purposes of an abatement pursuant to the Kansas Constitution, this term shall mean the establishment of a new business or the expansion of an Existing Business, engaged in manufacturing commodities which are sold or traded in interstate commerce.

EXISTING BUSINESS: A business shall be an "Existing Business" if it has had facilities and operations in the City for a period of not less than one year. All other businesses shall be "New Businesses."

LEED CERTIFICATION: A third party green building certification program developed by the U.S. Green Building Council that offers validation of a Project's green features and verifies that the building is operating exactly the way it was designed to.

LOCAL BUSINESS ENTERPRISE or LBE: A business headquartered or that maintains a major branch that performs the significant functions of the business in the City or businesses of which at least 51% of the stock, equity, or beneficial interest is owned, held, or controlled and whose day-to-day management is under the control of an individual residing in the City.

NEW BUSINESS: Any business which is not an Existing Business.

PRIVATE ACTIVITY BONDS or BONDS: The financing or refinancing of Projects, including but not limited to buildings, equipment, furniture and fixtures, and related capital items by bonds or other debt obligations issued by the City where the Projects are owned by or leased to a private entity and the debt service on such bonds or other obligations is paid or secured by a private entity.

PROJECT: The purpose for which issuance of the Private Activity Bonds/or an EDX abatement is being requested.

RESIDENT: An individual residing in the City.

WOMEN BUSINESS ENTERPRISE or WBE: A business of which at least 51% of the stock, equity, or beneficial interest is owned, held, or controlled and whose day-to-day management is under the control of one or more women who are citizens or lawful permanent residents of the United States .

Section 5. Abatement Criteria and Adjustments. Adjustments made to increase the total amount of abatement are intended to be provided as an extra incentive to exceed certain criteria when others may not be met and to fulfill certain goals of the community. The following are the criteria for abatement and adjustments to the total amount of abatement.

- A. **Project Investment Bonus/Water Service User .** It is the goal to strengthen the local economy through the growth of the local tax base. Capital Investments produce a long-term tax benefit to the community; therefore a major Project may be eligible for an additional abatement percentage determined by the level of capital investment. Depending upon the Project's capital investment, and a commitment to Municipally supplied water, an increase in the abatement may be considered as follows:
- a. Capital Investment of up to \$24,999,999 may receive a bonus of up to 5%
 - b. Capital Investment of \$25,000,000 to \$49,999,999 may receive a bonus of up to 10%
 - c. Capital Investment of \$50,000,000 and above may receive a bonus of up to 15%
- B. **Target Area Bonus.** It is a goal to encourage development / redevelopment in distressed areas of the community. Strong consideration will be given for a business that will be located in a targeted area for economic development or redevelopment. An abatement adjustment of up to 10% may be considered for Projects that locate in the targeted area. The Target Area is defined in Exhibit A of this document.
- C. **Targeted Industries.** It is a goal to attract and retain certain targeted industries for the community due to their long term economic impact. An abatement adjustment of 5% to 15% may be considered for Projects that are in targeted industries. The current targeted industries generally include Class A office, high technology and bioscience-related businesses and development. The attached list of Targeted Industries and associated abatement bonuses are defined in Exhibit B of this document.
- D. **Residency Bonus:** It is a goal to create new employment opportunities for community Residents. An abatement adjustment from 5% to 10% will be considered depending on the percentage of City Residents employed by the company receiving tax abatements; the required percentage of City Residents and the associated abatement percentage are attached in Exhibit C of this document. To be considered for this abatement bonus a minimum of 35 total jobs must be created in the first year of operation. Existing Businesses which apply for abatement will be examined for the amount of existing City Residents currently employed in operations, as well as commitment for new hires due to the Project receiving abatement. To maintain this abatement bonus, the company will be required to provide an annual certification of the number of City Residents employed.

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- E. **Women and Locally Owned Businesses Bonus:** It is a goal to give opportunities for the utilization of, Women and Locally Owned Business where available and applicable. A bonus of 5% to 10% may be given depending on the participation of WBE, and LBE in the construction of the Project receiving tax abatement; the attached list of WBE, LBE percentages and associated abatement bonuses are defined in Exhibit D of this document. It is the intent that the designated percentages for each of WBE, LBE categories are achieved, but an adjustment may be made for a designated level of cumulative participation by, WBEs, and LBEs.
- F. **Environmental Design Bonus.** It is a goal to create quality and sustainable developments / structures throughout the City. The City, at its sole discretion, may require higher design standards for the design of buildings and materials used for Projects receiving property tax abatement. An abatement adjustment will be given to businesses whose new construction achieves U.S. Green Building Council LEED Certification, or similar certification agency/process. This abatement adjustment shall range from 5% to 10% given the level of LEED Certification. The levels of certification and associated bonuses are defined in Exhibit E of this document.

Section 6. Term of Abatement. The abatement period for a Project approved under this Policy will be determined by the amount of new Capital Investment in the City. Capital Investment shall include expenditures for land, building, or personal property subject to ad valorem taxation.

- A. **Existing Businesses.** The normal term of abatement for each Project where the applicant is an Existing Business is determined according to the following schedule, unless a different term is established by the Board of Commissioners:

<i>Capital Investment</i>	<i>Normal Term</i>
\$3,999,999 or less	5 years
\$4,000,000 or greater	10 years

- B. **New Businesses.** The normal term of abatement for each Project where the applicant is a New Business is determined according to the following schedule, unless a different term is established by the Board of Commissioners:

<i>Capital Investment</i>	<i>Normal Term</i>
\$5,999,999 or less	5 years
\$6,000,000 and greater	10 years

- C. **Commencement of Abatement.** The abatement term for Projects under authority of Section 13 of Article 11 of the Kansas Constitution shall begin in the calendar year after the calendar year in which the business commences its operations or the calendar year in which expansion of an Existing Business is completed, as the case requires. The abatement term for Projects under authority of K.S.A. 12-1740 through 12-1749 and 79-201a shall begin in the calendar year after the calendar year in which the Private Activity Bonds are issued. Projects which include multiple phases shall have an expiration date for the commencement of the term of the abatement for all phases as determined by the Board of Commissioners at the time of the adoption of the Resolution of Intent.

Section 7. Procedure. The City will consider granting a tax exemption pursuant to this Policy after receipt of a complete application from the applicant in a form prescribed by the City together with the application fee. The application shall be submitted in sufficient time for staff to follow established procedures for publication of notice, to review the Project’s preliminary site plans and building elevations, to prepare a fiscal impact analysis, and to contact the school district within which the property proposed for exemption is located. The Project’s site plans and building

elevations are subject to final approval to ensure that they are similar to the preliminary plans and elevations submitted.

Based on each application and such additional information as may be requested by the City, the City shall prepare or cause to be prepared a fiscal impact analysis of the proposed exemption on the City, County, and State of Kansas, which analysis shall be used by the City Council in considering the request for abatement.

Prior to formal action on each Resolution of Intent, the City Council shall conduct a public hearing thereon, to be scheduled at least seven days after publication of notice.

Section 8. Performance Agreement.

- A. **Continued Compliance.** Any tax exemption/abatement granted pursuant to this Policy shall be accompanied by a performance agreement between the applicant and/or lessee and the City. Any tax exemption or abatement is subject to annual review and determination by the City Manager that the conditions qualifying the business for the exemption or abatement continue to exist. The City at any time may review information provided by the company, lessee, or State of Kansas, or may request additional information to determine compliance with the performance agreement. If the City Council finds that the business or Project is not in compliance, then the tax exemption or abatement may be modified pursuant to the performance agreement or eliminated as the City Council deems appropriate. The County Assessor and the Board of Tax Appeals shall be notified of such action. Each performance agreement shall contain a notice and waiver disclosing to each applicant that the City reserves the right to grant future tax exemptions or abatements on comparable Projects in amounts different than the exemption or abatement granted to such applicant. Such notice and waiver shall include a provision that the applicant waives any right to request a modification or amendment of such exemption or abatement based upon such differences.
- B. **Clawbacks.** Each performance agreement for a Project shall provide that the percentage of property tax abatement shall be scaled back to the term provided for in this Policy if, within three years after the issuance of the Private Activity Bonds, the applicant has not incurred the required Capital Investment.
- C. **Utilization of City Services.** The performance agreement shall require that the company receiving the property tax abatement (or any other user of the property) utilize solid waste services provided by the City. This requirement shall not apply to any user if the user demonstrates that solid waste services provided by the City are not adequate to serve such user's reasonable needs.
- D. **Fee Schedule.** The Fee Schedule for applications, issuance, and monitoring is contained in Exhibit F of this document. Such Fee Schedule shall apply to both Private Activity Bonds and EDX abatement requests. The Fee Schedule will be made available upon request.

Section 9. Authority of the City Council. The City Council reserves the right to deviate from this Policy, but not any procedure set forth in this Policy or any other procedural requirements of State law, when it considers such action to be of exceptional benefit to the City or extraordinary circumstances prevail that the Council believes such deviation is in the best interests of the City.

Exhibit A
Target Area Bonus

To include the Tonganoxie Business Park, Urban Hess Industrial Park, and the State Ave and 24/40 corridor within City limits.

Exhibit B
Target Industries ***

NAICS Code	Industry	Bonus Abatement Percentage
3111	Animal Food Manufacturing	5%
3251	Basic Chemical Manufacturing	5%
3253	Pesticide, Fertilizer, and other Ag Chemical Mfg	5%
3254	Pharmaceutical and Medicine Manufacturing	5%
3341	Computer and Peripheral Equipment Manufacturing	5%
3342	Communication Equipment Manufacturing	5%
3343	Audio and Video Equipment Manufacturing	5%
3344	Semiconductor and Other Electronic Component Manufacturing	5%
3345	Navigational Measuring, Electromedical, and Control Instruments Manufacturing	5%
3359	Other Electrical Equipment and Component Manufacturing if researching developing or manufacturing power system technology for the following: <ul style="list-style-type: none"> • Aerospace; • Space; • Defense; • Hybrid vehicles; or • Implantable or wearable medical devices 	5%
3364	Aerospace Product and Parts Manufacturing	5%
3391	Medical Equipment and Supplies Mfg	5%
5171	Wired Technology Carriers	5%
5179	Other Telecommunications	5%
5181	Internet Service Providers and Web Search Portals	5%
5182	Data Processing, Hosting, and Related Services	5%
5416	Management, Scientific, and Technical Consulting Services	5%
5417	Scientific Research and Development Services	5%
6113	Colleges, Universities and Professional Schools	5%
54171	Research & Development in	5%

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	Physical, Engineering and Life Sciences	
325193	Ethyl Alcohol Manufacturing	5%
325199	All Other Basic Organic Chemical Manufacturing	5%
325411	Medicinal and Botanical Manufacturing	5%
325412	Pharmaceutical Preparation Manufacturing	5%
325414	Biological Product (except Diagnostic) Manufacturing	5%
327331	Concrete Block and Brick Manufacturing	5%
334510	Electromedical and Electrotherapeutic Apparatus Mfg	5%
334516	Analytical Laboratory Instrument Manufacturing	5%
334517	Irradiation Apparatus Manufacturing	5%
339111	Laboratory Apparatus and Furniture Mfg	5%
339112	Surgical and Medical Instrument Manufacturing	5%
339113	Surgical Appliance and Supplies Mfg	5%
339114	Dental Equipment and Supplies Mfg	5%
541380	Testing Laboratories	5%
541711	Research and Development in Biotechnology	5%
621511	Medical Laboratories	5%
621512	Diagnostic Imaging Centers	5%
622110	General Medical and Surgical Hospitals	5%

Quality office developments shall receive up to a 15% bonus depending on quality design and material used.

***Target Industries included in Exhibit B are excluded from Minimum Employment Requirements.

Exhibit C
Residency Bonus

<i>Percentage of Residency Hires</i>	<i>Abatement Bonus Percentage</i>	<i>Minimum Employment</i>
25% City Residents Employed	5% Abatement Bonus	20 New Hires
50% City Residents Employed	10% Abatement Bonus	40 New Hires

***Target Industries included in Exhibit B are excluded from Minimum Employment Requirements.

Exhibit D

Minority, Women, and Locally Owned Business Bonus

MBE / WBE / LBE Participation Percentage	Abatement Bonus Percentage
LBE – 15% WBE – 5% Combined Total – 20%	5% Abatement Bonus
LBE -20% WBE – 10% Combined Total – 30%	10% Abatement Bonus

Exhibit E
Environmental Design Bonus

LEED Certification Level	Abatement Percentage Bonus
LEED Certified or LEED Silver	5% Abatement Bonus
LEED Gold or LEED Platinum	10% Abatement Bonus

Exhibit F
Fee Schedule

The following fees are hereby established:

- A. **Application Fee.** For Existing Businesses, a non-refundable application fee of \$1,000 shall accompany all applications for the issuance of Private Activity Bonds or for EDX abatement. For New Businesses, a non-refundable application fee of \$2,000 shall accompany all applications for the issuance of Private Activity Bonds or for EDX abatement.
- B. **Issuance Fee.** For Projects requesting tax abatement, applicants shall pay an issuance fee of (i) .25 of the first \$10 million par amount of Bonds being issued or the amount of EDX abatement being requested, plus (ii) .20 of the par amount in excess of \$10 million but less than \$25 million of Bonds being issued or the amount of EDX abatement being requested. (iii) .15 of the par amount in excess of \$25 million of Bonds being issued. The fee shall be due and payable at the time the Bonds are issued.
- C. **Additional Costs.** The applicant shall reimburse the City for all costs associated with all legal publication notices, application fees to the Board of Tax Appeals, the City's Bond Counsel fees, and all other miscellaneous costs.
- D. **Monitoring Fee.** The City will require an annual compliance review of all Projects receiving tax abatement either from the issuance of Private Activity Bonds or by EDX. The business will be required to submit an annual monitoring fee of \$1,000 for activities required to insure compliance.

RESOLUTION NO. 2017-

**A RESOLUTION APPROVING THE TAX ABATEMENT POLICY OF
TONGANOXIE, KANSAS**

WHEREAS, the City of Tonganoxie, Kansas (the “City”), desires to facilitate and encourage economic development within the City; and

WHEREAS, the City recognizes tax abatement as an important tool to achieve these goals; and

WHEREAS, the City wishes to set forth to the general public policy objectives of the City as relates to tax abatement for economic development projects by approving the Tax Abatement Policy of Tonganoxie, Kansas, attached hereto as Exhibit A.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE
CITY OF TONGANOXIE, KANSAS:**

Section 1. That the Governing Body approves the Tax Abatement Policy of Tonganoxie, Kansas, attached hereto as Exhibit A.

Section 2. That this resolution shall become effective upon passage.

ADOPTED by the Governing Body this 17th day of July, 2017.

SIGNED by the Mayor this 17th day of July, 2017.

SEAL

Jason Ward, Mayor

ATTEST:

Patricia C. Hagg, City Clerk

APPROVED AS TO FORM:

City Attorney

EXHIBIT A
Tax Abatement Policy of Tonganoxie, Kansas



Office of the City Manager
AGENDA STATEMENT

DATE: July 17, 2017
To: Honorable Mayor Jason K. Ward and Members of the City Council
FROM: George Brajkovic, City Manager
SUBJECT: 622 E Church St – correction of Lease and Purchase Agreements

On June 20, 2017, First State Bank and Trust notified staff of an issue with ownership of the property at 622 E Church St.; Cornerstone Family Worship is the owner, yet the address shows on our UCC filings and lease agreement for the Police Headquarters building at 128 E 6th St. It was determined that an error had been made at the time of acquisition of Police Headquarters.

After Bond Counsel review, Kevin Cowan with Gilmore & Bell, has advised that the City should take the following steps to correct the error:

- Pass an Ordinance approving a First Supplemental Site Lease and First Supplemental Lease Purchase Agreement, as well as a Supplemental Notice of Leases to be filed with the Register of Deeds.
- If Ordinance is passed, the First Supplemental Site Lease and First Supplemental Lease Purchase Agreement should be executed by the Mayor and the City Clerk, as well as Steven Chrsitensen with First State Bank and Trust; and the Supplemental Notice of Leases should be executed by the Mayor and City Clerk.
- Return the signed documents to Gilmore & Bell who will then assemble and distribute the documents as a supplement to the original transcript of proceedings for the financing of the Police Headquarters and City Hall projects.

FIRST SUPPLEMENTAL LEASE PURCHASE AGREEMENT

between

FIRST STATE BANK AND TRUST

and

CITY OF TONGANOXIE, KANSAS

(Police Department and City Hall)

Dated as of July 17, 2017

FIRST SUPPLEMENTAL LEASE PURCHASE AGREEMENT

THIS FIRST SUPPLEMENTAL LEASE PURCHASE AGREEMENT, dated as of July 17, 2017, is entered into between **FIRST STATE BANK AND TRUST, TONGANOXIE, KANSAS**, a state banking corporation organized under the laws of the State of Kansas, together with its successors and assigns (the "Lessor"), and the **CITY OF TONGANOXIE, KANSAS**, a municipal corporation duly created, organized and existing under the laws of the State of Kansas (the "Lessee").

W I T N E S S E T H :

WHEREAS, the Lessee and the Lessor have entered into a Lease Purchase Agreement dated as of February 16, 2016 (the "Original Lease"), pursuant to which the Lessor has leased to the Lessee certain real property (the "Real Property") and improvements thereon (the "Improvements"); and

WHEREAS, *Section 14.05* of the Original Lease provides that Original Lease may be amended, changed or modified in any manner by written agreement of Lessor and the Lessee; and

WHEREAS, it has become necessary and advisable to amend and supplement the Original Lease to update and correct the legal description of the Real Property.

NOW, THEREFORE, the Lessor and the Lessee have agreed to amend and supplement the Original Lease as follows:

Section 1. Definitions. Except as otherwise defined herein, capitalized terms used in this First Supplemental Lease Purchase Agreement shall have the meanings ascribed thereto in the Original Lease.

"Lease" means the Lease Purchase Agreement, dated as of February 16, 2016, between the Lessor, as lessor, and the Lessee, as lessee, as amended and supplemented by this First Supplemental Lease Purchase Agreement, dated as of July 17, 2017, and as otherwise amended and supplemented from time to time in accordance with its terms.

"Real Property" means the real property described in *Schedule 1* to this First Supplemental Lease Purchase Agreement.

"Site Lease" means the Site Lease, dated as of February 16, 2016, between the Lessor and the Lessee, as amended and supplemented by this First Supplemental Site Lease, dated as of July 17, 2017, and as otherwise amended and supplemented from time to time in accordance with its terms.

Section 2. Ratification and Confirmation of Lease. Except as expressly modified in this First Supplemental Lease Purchase Agreement, the Original Lease, and the covenants therein contained, are hereby ratified and confirmed by the parties as of the date of this First Supplemental Lease Purchase Agreement.

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SCHEDULE I

TO LEASE PURCHASE AGREEMENT, DATED AS OF FEBRUARY 16, 2016, BETWEEN THE CITY OF TONGANOXIE, KANSAS AND FIRST STATE BANK AND TRUST, AS AMENDED AND SUPPLEMENTED BY A FIRST SUPPLEMENTAL LEASE PURCHASE AGREEMENT DATED AS OF JULY 17, 2017, BETWEEN THE CITY OF TONGANOXIE, KANSAS AND FIRST STATE BANK AND TRUST.

DESCRIPTION OF REAL PROPERTY

Lot 10, Block 35, RAILROAD ADDITION TO TONGE-NOXIE, a subdivision in the City of Tonganoxie, Leavenworth, County, Kansas; and

Lots 2 and 9, Block 35, RAILROAD ADDITION TO TONGE-NOXIE, a subdivision in the City of Tonganoxie, Leavenworth, County, Kansas.

FIRST SUPPLEMENTAL SITE LEASE

between

CITY OF TONGANOXIE, KANSAS

AND

FIRST STATE BANK AND TRUST

(Police Department and City Hall)

Dated as of July 17, 2017

FIRST SUPPLEMENTAL SITE LEASE

THIS FIRST SUPPLEMENTAL SITE LEASE, dated as of July 17, 2017, is entered into between the **CITY OF TONGANOXIE, KANSAS**, a municipal corporation duly created, organized and existing under the laws of the State of Kansas (the "City"), and **FIRST STATE BANK AND TRUST, TONGANOXIE, KANSAS**, a state banking corporation organized under the laws of the State of Kansas, together with its successors and assigns (the "Bank").

W I T N E S S E T H :

WHEREAS, the City and the Bank have entered into a Site Lease, dated as of February 16, 2016 (the "Original Site Lease"), pursuant to which the City has leased to the Bank certain real property (the "Real Property"); and

WHEREAS, *Section 9* of the Original Site Lease provides that Original Site Lease may be amended, changed, modified, altered or supplemented by written agreement of City and the Bank; and

WHEREAS, it has become necessary and advisable to amend and supplement the Original Site Lease to update and correct the legal description of the Real Property.

NOW, THEREFORE, the City and the Bank have agreed to amend and supplement the Original Site Lease as follows:

Section 1. Definitions. Except as otherwise defined herein, capitalized terms used in this First Supplemental Site Lease shall have the meanings ascribed thereto in the Original Site Lease.

"Lease" means the Lease Purchase Agreement, dated as of February 16, 2016, between the Bank, as lessor, and the City, as lessee, as amended and supplemented by a First Supplemental Lease Purchase Agreement, dated as of July 17, 2017, and as otherwise amended and supplemented from time to time in accordance with its terms.

"Real Property" means the real property described in *Schedule 1* to this First Supplemental Site Lease.

"Site Lease" means the Site Lease, dated as of February 16, 2016, between the Bank and the City, as amended and supplemented by this First Supplemental Site Lease, dated as of July 17, 2017, and as otherwise amended and supplemented from time to time in accordance with its terms.

Section 2. Ratification and Confirmation of Lease. Except as expressly modified in this First Supplemental Site Lease, the Original Site Lease, and the covenants therein contained, are hereby ratified and confirmed by the parties as of the date of this First Supplemental Site Lease.

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IN WITNESS WHEREOF, the City and the Bank have caused this First Supplemental Site Lease to be executed in their names by their duly authorized representatives as of the date first above written.

CITY OF TONGANOXIE, KANSAS, as City

(SEAL)

By: _____
Name: Jason K. Ward
Title: Mayor

ATTEST:

Name: Patty Hagg
Title: City Clerk

ACKNOWLEDGMENT

STATE OF KANSAS)
) SS.
COUNTY OF LEAVENWORTH)

This instrument was acknowledged before me this ____ day of July, 2017, by Jason K. Ward, Mayor, and Patty Hagg, City Clerk, of the City of Tonganoxie, Kansas, a municipal corporation, organized under the laws of the State of Kansas.

[SEAL]

Notary Public

My Appointment Expires: _____

FIRST STATE BANK AND TRUST, as Bank

By: _____
Name: Steve Christensen
Title: Senior Vice President

ACKNOWLEDGMENT

STATE OF KANSAS)
) SS.
COUNTY OF LEAVENWORTH)

This instrument was acknowledged before me this _____ day of July, 2017, by Steve Christensen, Senior Vice President of First State Bank and Trust, Tonganoxie, Kansas, a state banking corporation organized under the laws of the State of Kansas.

[SEAL]

Notary Public

My Appointment Expires: _____

SCHEDULE I

TO SITE LEASE, DATED AS OF FEBRUARY 16, 2016, BETWEEN THE CITY OF TONGANOXIE, KANSAS AND FIRST STATE BANK AND TRUST, AS AMENDED AND SUPPLEMENTED BY A FIRST SUPPLEMENTAL SITE LEASE, DATED AS OF JULY 17, 2017, BETWEEN THE CITY OF TONGANOXIE, KANSAS AND FIRST STATE BANK AND TRUST.

DESCRIPTION OF REAL PROPERTY

Lot 10, Block 35, RAILROAD ADDITION TO TONGE-NOXIE, a subdivision in the City of Tonganoxie, Leavenworth, County, Kansas; and

Lots 2 and 9, Block 35, RAILROAD ADDITION TO TONGE-NOXIE, a subdivision in the City of Tonganoxie, Leavenworth, County, Kansas.

After recording return to:
Kevin M. Cowan, Esq.
Gilmore & Bell, P.C.
100 N. Main, Suite 800
Wichita, Kansas 67202

SUPPLEMENTAL NOTICE OF LEASES

Public notice is hereby given that the City of Tonganoxie, Kansas, an incorporated city of the second class duly organized and existing under the laws of the State of Kansas (the "City"), has leased to First State Bank and Trust, Tonganoxie, Kansas (the "Bank"), the property located in Leavenworth County, Kansas, described in *Schedule I* attached hereto (the "Real Property") by Site Lease dated as of February 16, 2016, as amended and supplemented by a First Supplemental Site Lease, dated as of July 17, 2017 (jointly, the "Site Lease"); and the Bank has leased the Real Property and improvements thereon (the "Project") to the City by Lease Purchase Agreement dated as of February 16, 2016, as amended and supplemented by a First Supplemental Lease Purchase Agreement, dated as of July 17, 2017 (jointly, the "Lease").

The Site Lease expires September 1, 2045 and the Lease expires September 1, 2035, and each provides for an extension of the term, and for early termination in the event of the happening of certain contingencies. The Lease contains various other covenants, terms and conditions. Copies of the Site Lease and Lease are on file in the office of the Clerk of the City.

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Executed by authority of the governing body of the City for delivery as of July 17, 2017.

CITY OF TONGANOXIE, KANSAS

[SEAL]

By: _____
Jason K. Ward, Mayor

Attest:

Patty Hagg, City Clerk

ACKNOWLEDGMENT

STATE OF KANSAS)
) SS:
COUNTY OF LEAVENWORTH)

This instrument was acknowledged before me on July __, 2017 by Jason K. Ward, as Mayor, and by Patty Hagg, as City Clerk, of the City of Tonganoxie, Kansas, a Kansas a municipal corporation.

[SEAL]

Notary Public

Typed or Printed Name of Notary Public

My Appointment Expires: _____

SCHEDULE I

DESCRIPTION OF REAL PROPERTY

Lot 10, Block 35, RAILROAD ADDITION TO TONGE-NOXIE, a subdivision in the City of Tonganoxie, Leavenworth, County, Kansas; and

Lots 3, 4 and 5, Block 21, RAILROAD ADDITION TO TONGE-NOXIE, a Subdivision in the City of Tonganoxie, Leavenworth County, Kansas

**EXCERPT OF MINUTES OF A MEETING
OF THE GOVERNING BODY OF
THE CITY OF TONGANOXIE, KANSAS
HELD ON JULY 17, 2017**

The governing body met in regular session at the usual meeting place in the City at 7:00 p.m., the following members being present and participating, to-wit:

Absent:

The Mayor declared that a quorum was present and called the meeting to order.

* * * * *

(Other Proceedings)

There was presented an Ordinance entitled:

**AN ORDINANCE OF THE CITY OF TONGANOXIE, KANSAS,
AUTHORIZING AND PROVIDING FOR A FIRST SUPPLEMENTAL LEASE
PURCHASE AGREEMENT AND FIRST SUPPLEMENTAL SITE LEASE.**

Councilmember _____ moved that said Ordinance be passed. The motion was seconded by Councilmember _____. The Ordinance was duly read and considered, and upon being put, the motion for the passage of the Ordinance was carried by the vote of the governing body as follows:

Yea: _____.

Nay: _____.

The Mayor declared the Ordinance duly passed and the Ordinance was then duly numbered Ordinance No. ____, was signed and approved by the Mayor and attested by the Clerk and the Ordinance or a summary thereof was directed to be published one time in the official newspaper of the City.

* * * * *

(Other Proceedings)

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On motion duly made, seconded and carried, the meeting thereupon adjourned.

CERTIFICATE

I hereby certify that the foregoing Excerpt of Minutes is a true and correct excerpt of the proceedings of the governing body of the City of Tonganoxie, Kansas, held on the date stated therein, and that the official minutes of such proceedings are on file in my office.

(SEAL)

Clerk

(Published in the *Tonganoxie Mirror*, on July ____, 2017)

ORDINANCE NO. ____

**AN ORDINANCE OF THE CITY OF TONGANOXIE, KANSAS,
AUTHORIZING AND PROVIDING FOR A FIRST SUPPLEMENTAL LEASE
PURCHASE AGREEMENT AND FIRST SUPPLEMENTAL SITE LEASE.**

WHEREAS, the City of Tonganoxie, Kansas (the "City"), as lessor, has leased certain real property to First State Bank and Trust, Tonganoxie, Kansas (the "Bank"), pursuant to a Site Lease dated February 16, 2016 (the "Original Site Lease") and

WHEREAS, the Bank, as lessor, has leased such real property to the City, pursuant to a Lease Purchase Agreement, dated February 16, 2016 (the "Original Lease") and

WHEREAS, it has become necessary and advisable for the City and the Bank to enter into a First Supplemental Site Lease, dated as of July 17, 2017 (the "First Supplemental Site Lease"), and a First Supplemental Lease Purchase Agreement (the "First Supplemental Lease"), dated as of July 17, 2017, to amend and supplement the Original Site Lease and the Original Lease and update and correct the legal description of the real property covered thereby.

THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF TONGANOXIE, KANSAS:

SECTION 1. The First Supplemental Site Lease and First Supplemental Lease, in substantially the forms presented to this meeting of the governing body, are in all respects approved, authorized and confirmed, and the Mayor and Clerk of the City are hereby authorized and directed to sign and affix the seal of the City to such documents, for and on behalf of the City, but with such minor changes therein as the Mayor may deem necessary or appropriate, as evidenced by signature thereof.

SECTION 2. This Ordinance shall be in force and take effect from and after its passage and approval, and publication of the Ordinance or a summary thereof once in the official City newspaper.

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PASSED by the governing body of the City on July 17, 2017 and **APPROVED AND SIGNED** by the Mayor.

(SEAL)

Mayor

ATTEST:

Clerk

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CERTIFICATE

I hereby certify that the foregoing is a true and correct copy of the original ordinance; that said Ordinance was passed on July 17, 2017; that the record of the final vote on its passage is found on page ____ of journal ____; and that the Ordinance or a summary thereof was published in the ***Tonganoxie Mirror*** on July ____, 2017.

DATED: July ____, 2017.

Clerk



Office of the City Manager
AGENDA STATEMENT

DATE: July 17, 2017
To: Honorable Mayor Jason K. Ward and Members of the City Council
FROM: Jamie Shockley, Assistant City Manager
SUBJECT: June 2017 Financial Report

DISCUSSION:

As of June 30, or 50% through the fiscal year, the City collected 63% of budgeted revenues in all funds and spent 39% of budgeted expenditures.

Below are further highlights:

General Fund

Revenues

- Overall General Fund revenues are currently tracking at 67% of budget estimates. In June of 2016, General Fund revenues were tracking at 70% of budget estimates.
- Total sales tax revenue collected in the General Fund through June adds up to \$217,943, or 53% of budget estimates. Collections through June of this year came in at 11% more than what was collected through June of 2016.
- Use tax has collected \$51,287 in the General Fund through June. This equals 47% of budget estimates for the year. Collections through June show a slight decrease from what was collected through June of 2016.
- Property tax collection is currently tracking at 88% of budget estimates. The City received a large property tax payment in June. At this time last year, 90% of property taxes had also been collected.
- Building permits collected 136% of budget estimates through June. Collections so far this year are showing a 60% increase from what was collected through June of last year.
- Municipal court fines have collected 42% of budget estimates through June. Collections this year are showing a 30% decrease from this time last year; however, last year's collections were much larger than what we typically see in most years.
- Franchise fees have collected 48% of budget estimates through June. Collections this year are showing an 8% increase from what was collected through June of 2016, mostly due to increased payments from electric and gas utilities.
- The water park is performing exceptionally well. Through the end of June 78% of pool admission fees, 59% of concession revenue, 73% of pool rental fees, and 111% of swim lesson fees had been collected. We are seeing an increase of 6% over last year's admissions fees through June, an 11% increase over last year's concession revenue, an 18% increase in pool rental fees, and a 7% decrease in swim lesson fees through the end of June.

Expenditures

- Overall General Fund expenditures are tracking at 49% of budgeted expenditures as of the end of June. In 2016, General Fund expenditures were also tracking at 51% of budgeted expenditures by the end of June.
- As of the end of June, 47% of the personal services budget has been expended in the General Fund, while 60% of contractual services, 40% of commodities, 30% of equipment, and 54% of the

debt service budgets have been expended. The large costs associated with contractual services are due to increased professional services directly related to development review.

Utility Funds

- The Water Operations Fund is tracking at 50% of revenue estimates and 49% of budgeted expenditures. More specifically, water charges collected totaled \$395,823, making up 51% of budget estimates for the year. This is about 5% more than what was collected through June of 2017.
- The Sewer Operations Fund is tracking at 54% of revenue estimates and 37% of budgeted expenditures. Revenues collected through June represent a 8% increase from what was collected at this time last year, a portion of which is due to increased revenue from sewer inspections. There was not a sewer rate increase in 2017.
- The Sanitation Fund is tracking at 50% of revenue estimates and 53% of budgeted expenditures. This fund has collected 1% more in revenue this year than it did this time last year. The trash rates for 2017 did not increase.

Other Funds

- The Special Highway Fund is tracking at 77% of revenue estimates for the year and 21% of budgeted expenditures.
- The Capital Projects Fund collected 63% of budget estimates for the year and spent 12% of the total budget authority. This fund's main revenue source is the countywide sales and use tax. So far this year, \$229,909 has been collected from this sales and use tax, which is a 4% increase from what was collected through June of 2016.
- The Water Park Sales Tax collected 55% of revenue estimates for the year, and collected 5%, or about \$10,000, more than what was collected through June of 2016.
- The Water Equipment and Sewer Equipment Reserve funds are performing exceptionally well. The Water Equipment Reserve fund has collected 133% of revenue estimates for the year through June and the Sewer Equipment Reserve Fund has collected 127%. The revenue in these funds comes from water taps and sewer inspections, which are paid on new development when the building permit fee is paid. The increase in development we've seen this year is directly impacting the performance of these funds.

cc: George Brajkovic, City Manager
Jeff Brandau, Police Chief
Kent Heskett, Public Works Director
Jack Holcom, Fire Chief



City of Tonganoxie, KS

Revenue Report Group Summary

For Fiscal: 2017 Period Ending: 06/30/2017

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100 - General Fund	2816958.00	2,816,958.00	618,131.22	1,886,895.50	-930,062.50	66.98 %
210 - Water Operations Fund	1154749.00	1,154,749.00	96,214.99	578,477.30	-576,271.70	50.10 %
220 - Sewer Operations Fund	775000.00	775,000.00	71,245.24	418,015.17	-356,984.83	53.94 %
230 - Sanitation Fund	341000.00	341,000.00	28,603.62	171,666.61	-169,333.39	50.34 %
310 - Transient Guest Tax	1500.00	1,500.00	0.00	91.52	-1,408.48	6.10 %
330 - Special Parks	5000.00	5,000.00	0.00	1,683.15	-3,316.85	33.66 %
340 - Special Highway	169500.00	169,500.00	11,225.44	130,001.75	-39,498.25	76.70 %
360 - Capital Projects	445000.00	445,000.00	63,913.43	279,909.44	-165,090.56	62.90 %
410 - Fire Equipment Reserve	82200.00	82,200.00	11,643.62	149,693.37	67,493.37	182.11 %
420 - Police Equipment Reserve	15000.00	15,000.00	1,110.00	10,500.00	-4,500.00	70.00 %
430 - Sewer Capital Reserve	30250.00	30,250.00	8,250.00	38,475.00	8,225.00	127.19 %
440 - Water Capital Reserve	21000.00	21,000.00	6,000.00	28,000.00	7,000.00	133.33 %
450 - Capital Reserve	20000.00	20,000.00	0.00	0.00	-20,000.00	0.00 %
500 - Debt, Bond, and Interest	864496.00	864,496.00	174,683.60	562,332.43	-302,163.57	65.05 %
Report Total:	6,741,653.00	6,741,653.00	1,091,021.16	4,255,741.24	-2,485,911.76	63.13 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100 - General Fund	2,816,958.00	2,816,958.00	618,131.22	1,886,895.50	-930,062.50	66.98 %
210 - Water Operations Fund	1,154,749.00	1,154,749.00	96,214.99	578,477.30	-576,271.70	50.10 %
220 - Sewer Operations Fund	775,000.00	775,000.00	71,245.24	418,015.17	-356,984.83	53.94 %
230 - Sanitation Fund	341,000.00	341,000.00	28,603.62	171,666.61	-169,333.39	50.34 %
310 - Transient Guest Tax	1,500.00	1,500.00	0.00	91.52	-1,408.48	6.10 %
330 - Special Parks	5,000.00	5,000.00	0.00	1,683.15	-3,316.85	33.66 %
340 - Special Highway	169,500.00	169,500.00	11,225.44	130,001.75	-39,498.25	76.70 %
360 - Capital Projects	445,000.00	445,000.00	63,913.43	279,909.44	-165,090.56	62.90 %
410 - Fire Equipment Reserve	82,200.00	82,200.00	11,643.62	149,693.37	67,493.37	182.11 %
420 - Police Equipment Reserve	15,000.00	15,000.00	1,110.00	10,500.00	-4,500.00	70.00 %
430 - Sewer Capital Reserve	30,250.00	30,250.00	8,250.00	38,475.00	8,225.00	127.19 %
440 - Water Capital Reserve	21,000.00	21,000.00	6,000.00	28,000.00	7,000.00	133.33 %
450 - Capital Reserve	20,000.00	20,000.00	0.00	0.00	-20,000.00	0.00 %
500 - Debt, Bond, and Interest	864,496.00	864,496.00	174,683.60	562,332.43	-302,163.57	65.05 %
Report Total:	6,741,653.00	6,741,653.00	1,091,021.16	4,255,741.24	-2,485,911.76	63.13 %



City of Tonganoxie, KS

Expenditure Report Group Summary

For Fiscal: 2017 Period Ending: 06/30/2017

Fund	Original	Current	Period	Fiscal	Variance	Percent
	Total Budget	Total Budget	Activity	Activity	Favorable (Unfavorable)	Used
100 - General Fund	2916958.00	2,916,958.00	294,745.12	1,417,891.41	1,499,066.59	48.61 %
210 - Water Operations Fund	1149290.00	1,149,290.00	121,089.11	567,457.66	581,832.34	49.37 %
220 - Sewer Operations Fund	775000.00	775,000.00	54,036.18	288,194.55	486,805.45	37.19 %
230 - Sanitation Fund	341000.00	341,000.00	29,500.91	179,253.48	161,746.52	52.57 %
310 - Transient Guest Tax	1500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
330 - Special Parks	5000.00	5,000.00	2,975.56	3,886.79	1,113.21	77.74 %
340 - Special Highway	169500.00	169,500.00	0.00	35,495.00	134,005.00	20.94 %
360 - Capital Projects	482092.00	482,092.00	0.00	56,524.29	425,567.71	11.72 %
410 - Fire Equipment Reserve	132200.00	132,200.00	20,521.84	54,395.01	77,804.99	41.15 %
420 - Police Equipment Reserve	50000.00	50,000.00	0.00	3,592.00	46,408.00	7.18 %
430 - Sewer Capital Reserve	220000.00	220,000.00	2,687.77	21,553.92	198,446.08	9.80 %
440 - Water Capital Reserve	50000.00	50,000.00	2,168.02	22,713.02	27,286.98	45.43 %
450 - Capital Reserve	20000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
500 - Debt, Bond, and Interest	864496.00	864,496.00	107,783.75	135,157.13	729,338.87	15.63 %
Report Total:	7,177,036.00	7,177,036.00	635,508.26	2,786,114.26	4,390,921.74	38.82 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100 - General Fund	2,916,958.00	2,916,958.00	294,745.12	1,417,891.41	1,499,066.59	48.61 %
210 - Water Operations Fund	1,149,290.00	1,149,290.00	121,089.11	567,457.66	581,832.34	49.37 %
220 - Sewer Operations Fund	775,000.00	775,000.00	54,036.18	288,194.55	486,805.45	37.19 %
230 - Sanitation Fund	341,000.00	341,000.00	29,500.91	179,253.48	161,746.52	52.57 %
310 - Transient Guest Tax	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
330 - Special Parks	5,000.00	5,000.00	2,975.56	3,886.79	1,113.21	77.74 %
340 - Special Highway	169,500.00	169,500.00	0.00	35,495.00	134,005.00	20.94 %
360 - Capital Projects	482,092.00	482,092.00	0.00	56,524.29	425,567.71	11.72 %
410 - Fire Equipment Reserve	132,200.00	132,200.00	20,521.84	54,395.01	77,804.99	41.15 %
420 - Police Equipment Reserve	50,000.00	50,000.00	0.00	3,592.00	46,408.00	7.18 %
430 - Sewer Capital Reserve	220,000.00	220,000.00	2,687.77	21,553.92	198,446.08	9.80 %
440 - Water Capital Reserve	50,000.00	50,000.00	2,168.02	22,713.02	27,286.98	45.43 %
450 - Capital Reserve	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
500 - Debt, Bond, and Interest	864,496.00	864,496.00	107,783.75	135,157.13	729,338.87	15.63 %
Report Total:	7,177,036.00	7,177,036.00	635,508.26	2,786,114.26	4,390,921.74	38.82 %



Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
100 - General Fund	433,821.49	1,886,895.50	1,417,891.41	902,825.58
210 - Water Operations Fund	362,025.50	578,477.30	567,457.66	373,045.14
220 - Sewer Operations Fund	273,231.74	418,015.17	288,194.55	403,052.36
230 - Sanitation Fund	120,859.99	171,666.61	179,253.48	113,273.12
310 - Transient Guest Tax	1,527.94	91.52	0.00	1,619.46
330 - Special Parks	15,042.12	1,683.15	3,886.79	12,838.48
340 - Special Highway	148,974.25	130,001.75	35,495.00	243,481.00
360 - Capital Projects	177,233.68	279,909.44	56,524.29	400,618.83
410 - Fire Equipment Reserve	96,449.74	149,693.37	54,395.01	191,748.10
420 - Police Equipment Reserve	15,610.44	10,500.00	3,592.00	22,518.44
430 - Sewer Capital Reserve	308,031.66	38,475.00	21,553.92	324,952.74
440 - Water Capital Reserve	273,325.28	28,000.00	22,713.02	278,612.26
450 - Capital Reserve	915.03	0.00	0.00	915.03
500 - Debt, Bond, and Interest	249,920.65	562,332.43	135,157.13	677,095.95
Report Total:	2,476,969.51	4,255,741.24	2,786,114.26	3,946,596.49