

**The attached document is the January 2018 Financial Report, which is provided for inclusion into the agenda packet on the February 20, 2018 City Council meeting.**

**Thank you,**

A handwritten signature in blue ink, appearing to read "Dan Porter".

**Dan Porter**

**Assistant City Manager**



Office of the City Manager  
**AGENDA STATEMENT**

**DATE:** February 20, 2018  
**To:** Honorable Mayor Jason K. Ward and Members of the City Council  
**FROM:** Dan Porter, Assistant City Manager  
**SUBJECT:** January 2018 Financial Report

**DISCUSSION:**

As of January 31, or 8.3% through the fiscal year, the City collected 17.2% of budgeted revenues in all funds and spent 5.2% of budgeted expenditures. Adjusting for operating funds only, collections were 17.9% of budgeted revenues and expenditures came in at 6.7% of appropriations.

Below are further highlights:

**GENERAL FUND**

Revenues

- Overall General Fund revenues are currently tracking at 27.3% of budget estimates. In January of 2017, General Fund revenues were tracking at 26% of budget estimates.
- Total sales tax revenue collected in the General Fund through January adds up to \$36,363, or 8.1% of budget estimates. Collections through January were about \$3,000 more than what was collected in January of 2017.
- The General Fund collected \$9,428 in use tax revenue in January. This equals 8.6% of budget estimates for the year. Collections were relatively similar to what was collected in January of 2017.
- Property tax collection is currently tracking at 54% of budget estimates. The City collected two property tax payments in January – one of which is the largest payment the City will receive throughout the year. In January of 2017, property taxes were tracking at 50% of budget estimates.
- Building permits collected 8% of budget estimates in January. Collections so far this year are showing a 12% increase from what was collected in January of last year.
- Municipal court fines have collected 8.5% of budget estimates through January. Collections this year are showing a 24% increase from January of last year; however, last January's collections were less than a normal month.
- Franchise fees have collected 8.7% of budget estimates through January. The most significant franchise fee is electric, which has collected 8.6% of the annual budget for revenues.

Expenditures

- Overall General Fund expenditures are tracking at 6.85% of budgeted expenditures as of the end of January. In 2017, General Fund expenditures were tracking at 10% of budgeted expenditures at the end of January.
- The largest expenses that hit the General Fund in January are personnel costs, including the City's annual worker's compensation premium in the amount of \$33,491, which was down from \$53,602 in 2017 and \$77,231 in 2016. This continuing decrease is due to a reduction in worker's comp claims the City has experienced in recent years and discounts for safety programs.

## **UTILITY FUNDS**

- The Water Operations Fund is tracking at 7.3% of revenue estimates and 5.6% of budgeted expenditures. Specifically, water charges collected totaled \$59,499, making up 7% of budget estimates for the year. This is a 5% increase from what was collected in January of last year. The 3% water rate increase in 2018 will appear on bills distributed in late February.
- The Sewer Operations Fund is tracking at 8.1% of revenue estimates and 7.3% of budgeted expenditures. Sewer charge revenues collected through January totaled 8% of budget and sewer inspections revenue represents 9% of budget. The 3% sewer rate increase in 2018 will appear on bills distributed in late February.
- The Sanitation Fund is tracking at 7.8% of revenue estimates and 8.5% of budgeted expenditures. This fund has collected 5% more in revenue than through January last year. The trash rates for 2018 did not increase.

## **OTHER FUNDS**

- The Debt Bond and Interest Fund collected 31.5% of budget estimates for the year and expended 0.7% of the total appropriations in this fund. The only expenditures that hit this fund in January were debt service payments for the City's Series 2013A and 2013B bonded debt. The revenue that was collected in this fund is from the two property tax payments the City received in January.
- The Special Highway Fund is tracking at 11.3% of revenue estimates for the year and 0% of budgeted expenditures. In January, this fund collected the first of four special fuel tax payments due from the State of Kansas each year. This year's January payment was 2% larger than the payment received last January.
- The Capital Projects Fund collected 6.5% of budget estimates for the year and spent 5.8% of the total budget authority. This fund's main revenue source is the countywide sales tax. So far this year, \$40,166 has been collected from this sales and use tax, which is a 9.6% increase from what was collected in January of 2017.
- The Water Park Sales Tax collected 8% of estimated revenue for the year, and collected 7%, or \$2,053, more than what was collected in January of 2017.

## **ACTION NEEDED:**

No action needed.

## **ATTACHMENTS:**

Revenue Report  
Expenditure Report  
Fund Balance Report

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



City of Tonganoxie, KS

# Revenue Report

## Group Summary

For Fiscal: 2018 Period Ending: 01/31/2018

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100 - General Fund	2867784.00	2,867,784.00	782,548.31	782,548.31	-2,085,235.69	27.29 %
210 - Water Operations Fund	1299100.00	1,299,100.00	94,877.71	94,877.71	-1,204,222.29	7.30 %
220 - Sewer Operations Fund	864000.00	864,000.00	69,701.94	69,701.94	-794,298.06	8.07 %
230 - Sanitation Fund	382000.00	382,000.00	29,857.47	29,857.47	-352,142.53	7.82 %
310 - Transient Guest Tax	1500.00	1,500.00	270.21	270.21	-1,229.79	18.01 %
330 - Special Parks	5000.00	5,000.00	0.00	0.00	-5,000.00	0.00 %
340 - Special Highway	357100.00	357,100.00	40,197.85	40,197.85	-316,902.15	11.26 %
350 - Infrastructure Sales Tax	405000.00	405,000.00	34,403.68	34,403.68	-370,596.32	8.49 %
360 - Capital Projects	622000.00	622,000.00	40,166.76	40,166.76	-581,833.24	6.46 %
410 - Fire Equipment Reserve	105000.00	105,000.00	7,022.99	7,022.99	-97,977.01	6.69 %
420 - Police Equipment Reserve	20000.00	20,000.00	860.00	860.00	-19,140.00	4.30 %
430 - Sewer Capital Reserve	60000.00	60,000.00	5,500.00	5,500.00	-54,500.00	9.17 %
440 - Water Capital Reserve	46000.00	46,000.00	4,000.00	4,000.00	-42,000.00	8.70 %
450 - Capital Reserve	20000.00	20,000.00	0.00	0.00	-20,000.00	0.00 %
500 - Debt, Bond, and Interest	705157.00	705,157.00	222,085.32	222,085.32	-483,071.68	31.49 %
<b>Report Total:</b>	<b>7,759,641.00</b>	<b>7,759,641.00</b>	<b>1,331,492.24</b>	<b>1,331,492.24</b>	<b>-6,428,148.76</b>	<b>17.16 %</b>



City of Tonganoxie, KS

# Expenditure Report

## Group Summary

For Fiscal: 2018 Period Ending: 01/31/2018

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100 - General Fund	2867784.00	2,867,784.00	196,510.38	196,510.38	2,671,273.62	6.85 %
210 - Water Operations Fund	1299100.00	1,299,100.00	72,983.77	72,983.77	1,226,116.23	5.62 %
220 - Sewer Operations Fund	864000.00	864,000.00	62,612.70	62,612.70	801,387.30	7.25 %
230 - Sanitation Fund	382000.00	382,000.00	32,586.62	32,586.62	349,413.38	8.53 %
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	0.00	0.00	5,000.00	0.00 %
340 - Special Highway	357100.00	357,100.00	0.00	0.00	357,100.00	0.00 %
350 - Infrastructure Sales Tax	405000.00	405,000.00	0.00	0.00	405,000.00	0.00 %
360 - Capital Projects	522000.00	522,000.00	30,220.00	30,220.00	491,780.00	5.79 %
410 - Fire Equipment Reserve	105000.00	105,000.00	54.00	54.00	104,946.00	0.05 %
420 - Police Equipment Reserve	25000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
430 - Sewer Capital Reserve	135000.00	135,000.00	0.00	0.00	135,000.00	0.00 %
440 - Water Capital Reserve	95000.00	95,000.00	3,081.59	3,081.59	91,918.41	3.24 %
450 - Capital Reserve	20000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
500 - Debt, Bond, and Interest	745269.00	745,269.00	5,158.88	5,158.88	740,110.12	0.69 %
<b>Report Total:</b>	<b>7,828,753.00</b>	<b>7,828,753.00</b>	<b>403,207.94</b>	<b>403,207.94</b>	<b>7,425,545.06</b>	<b>5.15 %</b>



<b>Fund</b>	<b>Beginning Balance</b>	<b>Total Revenues</b>	<b>Total Expenses</b>	<b>Ending Balance</b>
100 - General Fund	498,796.37	782,548.31	196,510.38	1,084,834.30
210 - Water Operations Fund	373,363.16	94,877.71	72,983.77	395,257.10
220 - Sewer Operations Fund	301,505.76	69,701.94	62,612.70	308,595.00
230 - Sanitation Fund	122,123.82	29,857.47	32,586.62	119,394.67
310 - Transient Guest Tax	2,243.18	270.21	0.00	2,513.39
330 - Special Parks	13,692.79	0.00	0.00	13,692.79
340 - Special Highway	291,450.62	40,197.85	0.00	331,648.47
350 - Infrastructure Sales Tax	110,804.29	34,403.68	0.00	145,207.97
360 - Capital Projects	353,746.07	40,166.76	30,220.00	363,692.83
410 - Fire Equipment Reserve	114,646.87	7,022.99	54.00	121,615.86
420 - Police Equipment Reserve	33,618.40	860.00	0.00	34,478.40
430 - Sewer Capital Reserve	300,263.16	5,500.00	0.00	305,763.16
440 - Water Capital Reserve	266,769.57	4,000.00	3,081.59	267,687.98
450 - Capital Reserve	915.03	0.00	0.00	915.03
500 - Debt, Bond, and Interest	151,546.38	222,085.32	5,158.88	368,472.82
<b>Report Total:</b>	<b>2,935,485.47</b>	<b>1,331,492.24</b>	<b>403,207.94</b>	<b>3,863,769.77</b>