City of Tonganoxie

2021 BUDGET

Tonganoxie, Kansas

CITY OF TONGANOXIE, KANSAS

ADOPTED BUDGET

FISCAL YEAR 2021

City Officials at the date of Budget Adoption

Mayor

David Frese

City Council

Rocky Himpel

Chris Donnelly

Lisa Patterson

Loralee Stevens

Jacob Dale

City Manager

George Brajkovic

CITY OF TONGANOXIE, KANSAS

2021 ADOPTED BUDGET

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Office of the City Manager

Mayor Frese and Members of the Tonganoxie City Council:

It is my pleasure to present the City of Tonganoxie 2021 Adopted Budget, which was approved by the City Council on August 3, 2020 by a vote of 4-1. The Adopted Budget communicates the City's immediate and long term plan for continuing to deliver high-quality city services at a reasonable cost to Tonganoxie residents and visitors.

The development of the 2021 budget included numerous opportunities for policy direction from the Governing Body and input from residents of Tonganoxie. Dedicated public hearing opportunities were held on June 15 and July 6 and staff also analyzed & presented the results of an online survey tool offered to utility customers. Following the Spring Retreat, the Governing Body held a Capital Maintenance & Improvement focused session, reviewed the Base Proposed Budget at the June 1 regular meeting, and completed four additional budget work sessions before final adoption.

Budget Overview

The maximum expenditure budget authority proposed in 2021 totals $8,967,609. The total planned expenditures for all funds (including non-budgeted funds) in 2021 is $8,706,375, which is a decrease of 8% from 2020. The total property tax levy is $2,047,209, which is an increase of 7% over the total tax levy in 2020. The increase in property tax revenue represents the entirety of collections from all newly annexed properties within the City limits, the difference in collections from properties changed in use, and the effect of increased overall assessed valuation of existing properties by the Leavenworth County Appraiser. The total property tax revenue also includes $355,337 collected and remitted to the Tonganoxie Public Library. Other key revenue assumptions include flat franchise fees, anticipation of 1% increase in collection of City Sales & Use Tax and a 3% decrease in the City's share of Leavenworth County Sales and Use Tax.

Programmed use of the 3/4 cent Infrastructure Sales Tax is a key component of the 2021 budget. $262,900 is dedicated towards the debt service commitments associated with the City's $3.75M investment in the Tonganoxie Public Library facility completed in 2020. In addition, $105,000 is allocated towards the fourth consecutive year of funding support for increased levels of maintenance and preservation of City street infrastructure and $55,000 is allocated to assist in funding a project to improve the Church Street Bridge. This set of strategic investments continues to focus on the City's diverse infrastructure maintenance needs. The City's Capital Projects Fund, which receives the City's share of the Leavenworth County Sales & Use tax, is also primarily dedicated to supporting infrastructure & equipment investments in 2021, including the majority of the funding planned for replacement of the Church Street Bridge.

Some of the major initiatives included for funding in the 2021 General Fund budget include rewarding high levels of staff performance by making a 3% merit pool available to full time City employees, redesigning the City's website to improve communication & transparency, updating the City's Municipal Court software to integrate with other business process platforms, completing a compensation analysis, and supporting the Tonganoxie Arts Council & Tonganoxie Historical Society through either direct funding or updates to directional signage.

The budget for the City's utility funds includes support for replacement of several key pieces of equipment in order to ensure continuation of service provision and allow the City to maintain desired levels of fund balance in enterprise funds. Initiatives include replacement of a mini excavator, replacement of two 2011 F-250 Utility Service Trucks, and replacement of high service water pumps at the City's water production facility. Public Safety capital funds are anticipated to leverage City funds with support from outside organizations or grants. Planned improvements to the City's firing range, which is utilized for Police Department training, will be mostly funded by donations from outside organizations and the Fire Department plans to apply for a federal grant to acquire over $230,000 in funding for purchasing air-packs.

Strengthening the Community Against the Impact of the COVID-19 Pandemic

While the City Council prepared the 2021 budget during the summer of 2020, careful attention was paid to the current and future impacts of COVID-19 on the community and larger economy. As the immediate and on-going impacts of COVID-19 became increasingly clear, a difficult decision was made to cancel Tonganoxie Days and the 2020 Summer Water Park season in accordance with CDC, KDHE and additional regulatory guidelines.

Starting in June 2020, COVID-19 financial relief was requested while plans were developed on a national, state and local level. $59,400 was awarded through the CDBG-CV small business relief grant program in July 2020. In addition, $387,310 of the $1,049,157 in funds made available through the CARES Act was also spent on small business relief grants. Other CARES Act funding was used in the remainder of 2020 for initiatives including reimbursements for PPE, facility enhancements to promote public health and additional personnel costs associated with COVID, enhanced online learning opportunities for the community, enhanced municipal services thru telework and tele-meeting improvements, accounting and grant administration assistance, OT for essential City workers, and food pantry support.

Besides financial assistance and initiations in 2020, the 2021 budget was designed with conservative revenue projections and plans for major infrastructure projects that could be evaluated again in light of the performance of the local and national economy. Surprisingly, sales tax revenue collections trended steady or even advanced compared to budget estimates for 2020 during the pandemic conditions, which can be assumed to be the result of many more personal decisions being made to shop local or order products online instead of traveling to shop elsewhere. Other major revenue sources continue to hold steady and local development activity has remained strong.

Conclusion

While the annual budget document relays the prioritization of the City's various assets, programs and services, it is equally important to acknowledge the critical roles of the City Council's leadership and policy vision, the efforts of City employees to deliver services and manifest that vision, and the larger Community's engagement with their local government to help develop key programs and initiatives.

Many thanks to all those involved in supporting the overall efforts of the City of Tonganoxie, and I very much look forward to continuing towards the strategic vision in 2021.

Respectfully submitted,

George Brajkovic
City Manager

City of Tonganoxie

2021 Budget Property Tax Dollars at a Glance

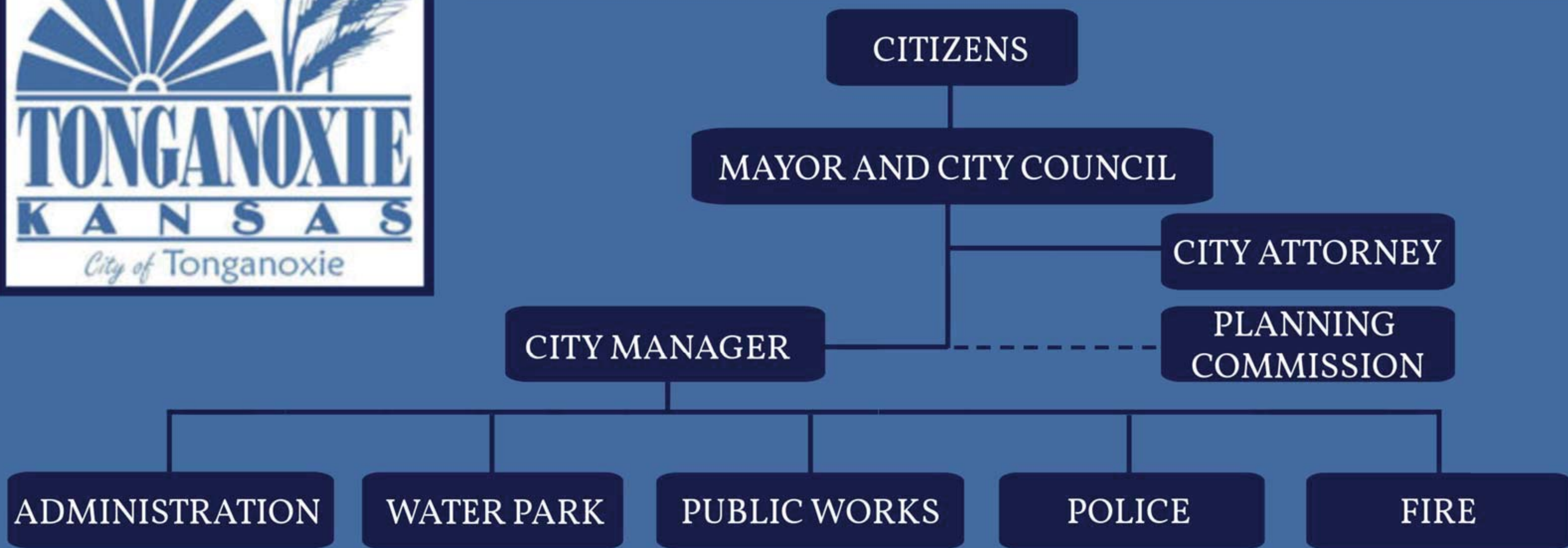
Ad Valorem (Estimated) Tax Levy Rates	**Mills**
City	37.382
Library (collected via City)	7.851
County	36.946
USD 464	62.581
Rec Commission (collected via USD 464)	5.000
State	1.500
Total Levy Rate	151.260

City Levy (excluding Library) Produces	$ 1,833,344
City Levy Portion of Total Levy	24.7%
Total Valuation	$ 49,043,497

Total Tax on $200,000 home	$ 3,434.06
City Tax on $200,000 home	$ 859.79
City Tax per month on $200,000 home	$ 71.65

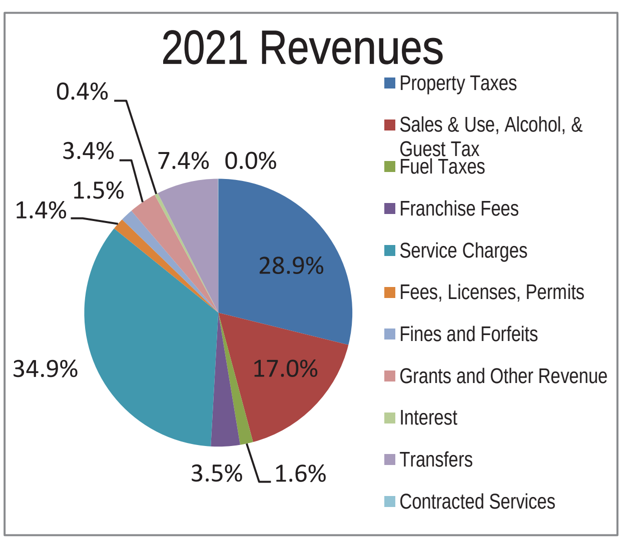
TONGANOXIE
KANSAS
City of Tonganoxie

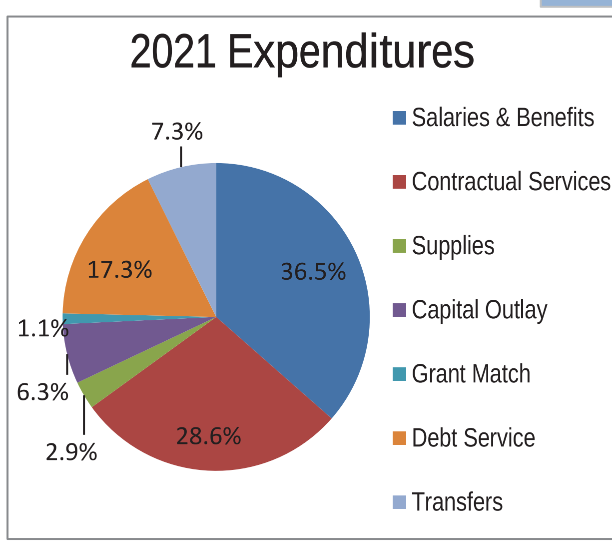
Organizational Chart



City of Tonganoxie
2021 Adopted Budget
Overview - All Funds

	2019 Actual	2020 Adopted	2021 Adopted
Revenue Overview			
Property Taxes	$ 2,155,512	$ 2,297,803	$ 2,488,487
Sales & Use, Alcohol, & Guest Tax	1,613,717	1,460,860	1,462,578
Fuel Taxes	165,525	163,500	135,580
Franchise Fees	288,878	302,000	302,000
Service Charges	2,833,795	2,885,280	3,011,396
Fees, Licenses, Permits	189,014	133,050	123,550
Fines and Forfeits	125,824	144,500	130,500
Grants and Other Revenue	297,385	267,377	289,719
Interest	134,792	60,000	36,000
Transfers	666,911	777,950	639,565
Contracted Services	5,190	6,000	3,000
Total Revenues	**$ 8,476,544**	**$ 8,498,320**	**$ 8,622,375**
Expenditure Overview			
Operating			
Salaries & Benefits	$ 2,821,165	$ 3,137,239	$ 3,174,987
Contractual Services	2,286,532	2,385,342	2,486,270
Supplies	213,542	235,950	256,650
Capital Outlay	201,451	723,750	547,464
Grant Match	8,496	3,000	96,900
Debt Service	1,734,389	2,115,956	1,504,539
Transfers	666,911	777,950	639,565
Total Expenditures	**7,932,486**	**9,379,187**	**8,706,375**
Net Revenues	**$ 544,058**	**$ (880,867)**	**$ (84,000)**





City of Tonganoxie
2021 Adopted Budget
Revenues by Category

	2019 Actual	2020 Adopted	2021 Adopted
Revenues			
Property Taxes	$ 2,155,512	$ 2,297,803	$ 2,488,487
Sales & Use, Alcohol, & Guest Tax	1,613,717	1,460,860	1,462,578
Fuel Tax	165,525	163,500	135,580
Subtotal Taxes	***$ 3,934,755***	***$ 3,922,163***	***$ 4,086,645***
Utility Charges	2,713,114	2,764,280	2,890,396
Pool Charges	120,681	121,000	121,000
Other Charges	-	-	-
Subtotal Charges	***$ 2,833,795***	***$ 2,885,280***	***$ 3,011,396***
Franchise Fees	288,878	302,000	302,000
Business Licenses and Permits	16,355	12,700	13,200
Development Licenses and Permits	169,746	117,000	107,000
Individual Licenses and Permits	2,913	3,350	3,350
Subtotal FLP	***$ 477,892***	***$ 435,050***	***$ 425,550***
Fines and Forfeits	125,824	144,500	130,500
Grants	53,880	15,000	20,400
Reimbused Expenses	182,975	188,581	145,655
Sale of Assets	33,884	20,500	500
Miscellaneous Revenues	26,646	43,296	123,164
Interest	134,792	60,000	36,000
Transfers	666,911	777,950	639,565
Contracted Services	5,190	6,000	3,000
Subtotal Other	**$ 1,230,102**	**$ 1,255,827**	**$ 1,098,784**
Total Revenues	**$ 8,476,544**	**$ 8,498,320**	**$ 8,622,375**

City of Tonganoxie
2021 Adopted Budget
Expenditure Summary

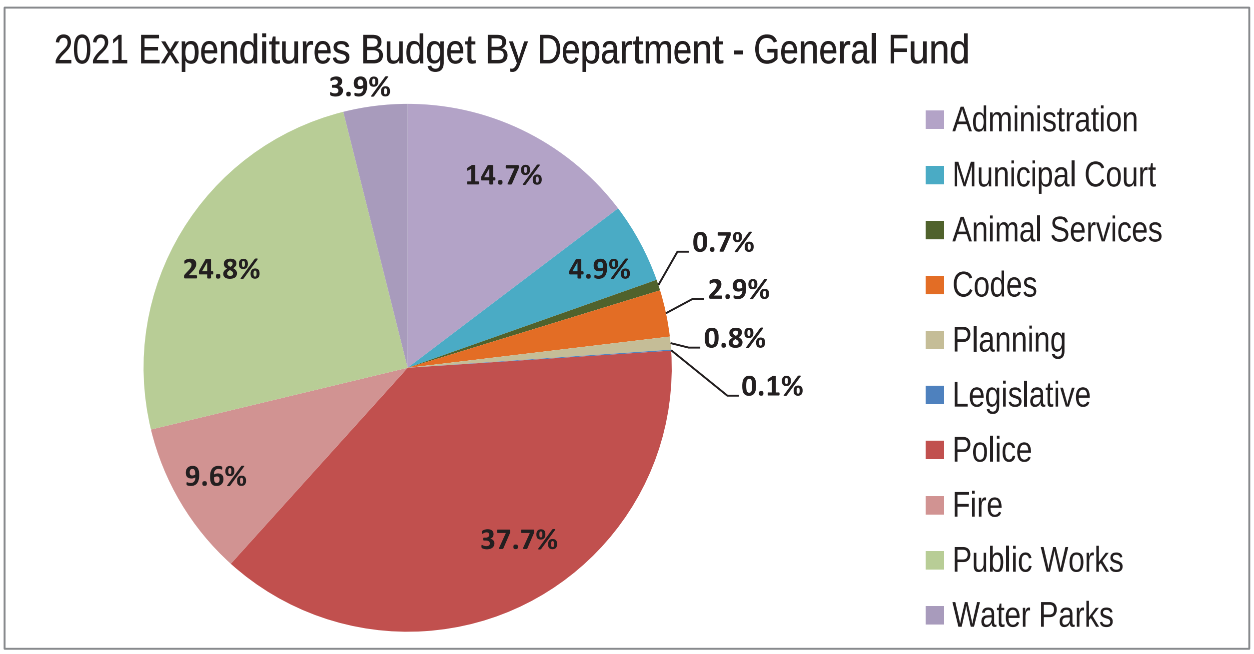
	2019 Actual	2020 Adopted	2021 Adopted
Allocation by Category			
Salaries and Benefits	$ 2,821,165	$ 3,137,239	$ 3,174,987
Contractual Services	2,286,532	2,385,342	2,486,270
Supplies	213,542	235,950	256,650
Capital Outlay	201,451	723,750	547,464
Grant Match	8,496	3,000	96,900
Debt Service	1,734,389	2,115,956	1,504,539
Transfers	666,911	777,950	639,565
Total	**7,932,486**	**9,379,187**	**8,706,375**

	2019 Actual	2020 Adopted	2021 Adopted
Allocation by Department and Service			
Administration	$ 1,331,106	$ 1,620,628	$ 1,860,616
Police	1,083,864	1,248,192	1,195,124
Public Works	1,807,612	2,145,148	2,019,085
Fire	756,611	861,010	851,276
Water Park	138,033	140,481	123,201
Library	413,959	469,822	512,969
Debt Service	1,734,390	2,115,956	1,504,539
Transfers	666,911	777,950	639,565
Total	**$ 7,932,486**	**$ 9,379,187**	**$ 8,706,375**

	2019 Actual	2020 Adopted	2021 Adopted
Allocation by Fund			
General Fund	$ 2,907,816	$ 3,150,065	$ 3,142,669
Water Operations	1,179,947	1,287,434	1,321,000
Sewer Operations	760,472	900,901	924,840
Sanitation	361,074	411,780	406,322
Stormwater	7,318	41,000	55,484
Transient Guest Tax	-	1,500	1,500
Library Operations	413,959	469,822	512,969
Special Parks	6,469	5,600	7,914
Special Highway	364,852	363,500	280,580
Infrastructure Sales Tax	430,000	462,950	422,565
Capital Projects	475,824	1,016,877	506,665
Fire Equipment Reserve	106,101	146,693	105,400
Police Equipment Reserve	13,862	20,500	10,000
Sewer Capital Reserve	51,469	163,000	100,000
Water Capital Reserve	51,059	112,000	90,000
Capital Reserve	-	-	-
Debt Bond and Interest	802,263	825,565	818,467
Total	**$ 7,932,485**	**$ 9,379,187**	**$ 8,706,375**

City of Tonganoxie
2021 Adopted Budget
General Fund Expenditure Summary

		2019 Actual		2020 Adopted		2021 Adopted
Allocation by Category						
Salaries and Benefits	$	2,025,114	$	2,201,761	$	2,193,273
Contractual Services		668,824		686,504		742,296
Supplies		167,310		190,550		191,350
Capital Outlay		46,568		71,250		15,750
Subtotal (Operating)		2,907,816		3,150,065		3,142,669
Debt Service		-		-		-
Total		**2,907,816**		**3,150,065**		**3,142,669**
Allocation by Department and Service						
Administration	$	409,923	$	398,654	$	461,301
Municipal Court		126,864		132,840		154,418
Animal Services		18,905		20,900		20,900
Codes		74,423		106,730		89,676
Planning		24,604		26,000		25,000
Legislative		1,410		2,000		2,000
Police		1,070,002		1,227,692		1,185,124
Fire		358,450		345,758		300,480
Public Works		685,202		749,010		780,569
Water Parks		138,033		140,481		123,201
Debt Service		-		-		-
Total	**$**	**2,907,816**	**$**	**3,150,065**	**$**	**3,142,669**



General Fund Expenditure Summary

Allocations by Fund

City of Tonganoxie
2021 Adopted Budget
Attachment E - Fund Schedules

General Fund

		2019 Actual		2020 Adopted		2021 Adopted
Beginning Fund Balance	**$**	**707,625**	**$**	**758,562**	**$**	**602,064**
Revenues						
Taxes	$	1,939,447	$	1,975,221	$	2,090,937
Franchise Fees		288,879		302,000		302,000
Charges for Service		120,680		121,000		121,000
Licenses and Permits		147,004		81,550		81,550
Fines and Forfeits		124,994		144,000		130,000
Grants & Other		41,046		94,796		164,182
Interest		134,792		60,000		36,000
Total Revenues	**$**	**2,796,842**	**$**	**2,778,567**	**$**	**2,925,669**
Transfers from Other Funds	**$**	**161,911**	**$**	**215,000**	**$**	**217,000**
Total Resources	**$**	**3,666,378**	**$**	**3,752,129**	**$**	**3,744,733**
Expenditures						
Operating						
Salaries and Benefits	$	2,025,114	$	2,201,761	$	2,193,273
Contractual Services		668,824		686,504		742,296
Supplies		167,310		190,550		191,350
Equipment		46,568		71,250		15,750
Subtotal Operating	**$**	**2,907,816**	**$**	**3,150,065**	**$**	**3,142,669**
Debt Service	**$**	**-**	**$**	**-**	**$**	**-**
Total Expenditures	**$**	**2,907,816**	**$**	**3,150,065**	**$**	**3,142,669**
Transfers to Other Funds	**$**	**-**	**$**	**-**	**$**	**-**
Total Obligations	**$**	**2,907,816**	**$**	**3,150,065**	**$**	**3,142,669**
Ending Fund Balance	**$**	**758,562**	**$**	**602,064**	**$**	**602,064**

Attachment E - Fund Schedules

Water Operations Fund

Water Operations Fund	2019 Actual	2020 Adopted	2021 Adopted
Beginning Fund Balance	**$ 395,804**	**$ 475,908**	**$ 481,974**
Revenues			
Taxes	$ 7,360	$ 7,000	$ 7,250
Charges for Service	1,230,548	1,261,500	1,312,750
Fees, Licenses, Permits	830	500	500
Grants & Other	21,313	24,500	500
Total Revenues	**$ 1,260,051**	**$ 1,293,500**	**$ 1,321,000**
Transfers from Other Funds	**$ -**	**$ -**	**$ -**
Total Resources	**$ 1,655,855**	**$ 1,769,408**	**$ 1,802,974**
Expenditures			
Operating			
Salaries and Benefits	$ 397,555	$ 449,559	$ 460,288
Contractual Services	410,214	415,125	483,392
Supplies	15,432	19,600	20,600
Equipment	17,198	2,000	10,000
Subtotal Operating	**$ 840,399**	**$ 886,284**	**$ 974,280**
Debt Service	**$ 152,048**	**$ 151,150**	**$ 196,720**
Total Expenditures	**$ 992,447**	**$ 1,037,434**	**$ 1,171,000**
Transfers to Other Funds	**$ 187,500**	**$ 250,000**	**$ 150,000**
Total Obligations	**$ 1,179,947**	**$ 1,287,434**	**$ 1,321,000**
Ending Fund Balance	**$ 475,908**	**$ 481,974**	**$ 481,974**

Sewer Operations Fund

	2019 Actual	2020 Adopted	2021 Adopted
Beginning Fund Balance	**$ 343,653**	**$ 461,806**	**$ 419,905**
Revenues			
Taxes	$ -	$ -	$ -
Charges for Service	878,626	859,000	924,840
Fees, Licenses, Permits	-	-	-
Grants & Other	-	-	-
Total Revenues	**$ 878,626**	**$ 859,000**	**$ 924,840**
Transfers from Other Funds	**$ -**	**$ -**	**$ -**
Total Resources	**$ 1,222,279**	**$ 1,320,806**	**$ 1,344,745**
Expenditures			
Operating			
Salaries and Benefits	$ 327,670	$ 371,305	$ 369,772
Contractual Services	70,613	116,125	80,967
Supplies	22,397	24,800	22,700
Equipment	1,000	36,000	10,000
Subtotal Operating	**$ 421,680**	**$ 548,230**	**$ 483,439**
Debt Service	**$ 289,382**	**$ 287,671**	**$ 374,401**
Total Expenditures	**$ 711,062**	**$ 835,901**	**$ 857,840**
Transfers to Other Funds	**$ 49,411**	**$ 65,000**	**$ 67,000**
Total Obligations	**$ 760,473**	**$ 900,901**	**$ 924,840**
Ending Fund Balance	**$ 461,806**	**$ 419,905**	**$ 419,905**

Sanitation Fund		2019 Actual		2020 Adopted		2021 Adopted
Beginning Fund Balance	**$**	**109,551**	**$**	**124,014**	**$**	**124,014**
Revenues						
Taxes	$	-	$	-	$	-
Charges for Service		375,537		411,780		406,322
Fees, Licenses, Permits		-		-		-
Grants & Other		-		-		-
Total Revenues	**$**	**375,537**	**$**	**411,780**	**$**	**406,322**
Transfers from Other Funds	**$**	**-**	**$**	**-**	**$**	**-**
Total Resources	**$**	**485,088**	**$**	**535,794**	**$**	**530,336**
Expenditures						
Operating						
Salaries and Benefits	$	25,411	$	45,114	$	27,670
Contractual Services		335,663		366,666		378,652
Supplies		-		-		-
Equipment		-		-		-
Subtotal Operating	**$**	**361,074**	**$**	**411,780**	**$**	**406,322**
Debt Service	**$**	**-**	**$**	**-**	**$**	**-**
Total Expenditures	**$**	**361,074**	**$**	**411,780**	**$**	**406,322**
Transfers to Other Funds	**$**	**-**	**$**	**-**	**$**	**-**
Total Obligations	**$**	**361,074**	**$**	**411,780**	**$**	**406,322**
Ending Fund Balance	**$**	**124,014**	**$**	**124,014**	**$**	**124,014**

Stormwater Fund

	2019 Actual	2020 Adopted	2021 Adopted
Beginning Fund Balance	**$ 27,239**	**$ 62,370**	**$ 62,370**
Revenues			
Taxes	$ -	$ -	$ -
Charges for Service	42,449	41,000	55,484
Fees, Licenses, Permits	-	-	-
Grants & Other	-	-	-
Total Revenues	**$ 42,449**	**$ 41,000**	**$ 55,484**
Transfers from Other Funds	**$ -**	**$ -**	**$ -**
Total Resources	**$ 69,688**	**$ 103,370**	**$ 117,854**
Expenditures			
Operating			
Salaries and Benefits	$ 5,082	$ -	$ 47,984
Contractual Services	2,236	31,000	7,500
Supplies	-	-	-
Equipment	-	10,000	-
Subtotal Operating	**$ 7,318**	**$ 41,000**	**$ 55,484**
Debt Service	**$ -**	**$ -**	**$ -**
Total Expenditures	**$ 7,318**	**$ 41,000**	**$ 55,484**
Transfers to Other Funds	**$ -**	**$ -**	**$ -**
Total Obligations	**$ 7,318**	**$ 41,000**	**$ 55,484**
Ending Fund Balance	**$ 62,370**	**$ 62,370**	**$ 62,370**

Transient Guest Tax Fund	**2019 Actual**	**2020 Adopted**	**2021 Adopted**
Beginning Fund Balance	**$ 3,535**	**$ 4,433**	**$ 4,433**
Revenues			
Taxes	$ 898	$ 1,500	$ 1,500
Charges for Service	-	-	-
Fees, Licenses, Permits	-	-	-
Grants & Other	-	-	-
Total Revenues	**$ 898**	**$ 1,500**	**$ 1,500**
Transfers from Other Funds	**$ -**	**$ -**	**$ -**
Total Resources	**$ 4,433**	**$ 5,933**	**$ 5,933**
Expenditures			
Operating			
Salaries and Benefits	$ -	$ -	$ -
Contractual Services	-	1,500	1,500
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	**$ -**	**$ 1,500**	**$ 1,500**
Debt Service	**$ -**	**$ -**	**$ -**
Total Expenditures	**$ -**	**$ 1,500**	**$ 1,500**
Transfers to Other Funds	**$ -**	**$ -**	**$ -**
Total Obligations	**$ -**	**$ 1,500**	**$ 1,500**
Ending Fund Balance	**$ 4,433**	**$ 4,433**	**$ 4,433**

Library Fund

	2019 Actual	2020 Adopted	2021 Adopted
Beginning Fund Balance	**$ 6,783**	**$ 8,408**	**$ 8,408**
Revenues			
Taxes	$ 371,883	$ 398,822	$ 431,877
Charges for Service	-	-	-
Fees, Licenses, Permits	-	-	-
Grants & Other	43,702	71,000	81,092
Total Revenues	**$ 415,585**	**$ 469,822**	**$ 512,969**
Transfers from Other Funds	**$ -**	**$ -**	**$ -**
Total Resources	**$ 422,368**	**$ 478,230**	**$ 521,377**
Expenditures			
Operating			
Salaries and Benefits	$ 40,334	$ 69,500	$ 76,000
Contractual Services	373,626	400,322	436,969
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	**$ 413,960**	**$ 469,822**	**$ 512,969**
Debt Service	**-**	**-**	**-**
Total Expenditures	**$ 413,960**	**$ 469,822**	**$ 512,969**
Transfers to Other Funds	**$ -**	**$ -**	**$ -**
Total Obligations	**$ 413,960**	**$ 469,822**	**$ 512,969**
Ending Fund Balance	**$ 8,408**	**$ 8,408**	**$ 8,408**

Special Parks Fund

Special Parks Fund	2019 Actual	2020 Adopted	2021 Adopted
Beginning Fund Balance	**$ 15,702**	**$ 16,481**	**$ 16,061**
Revenues			
Taxes	$ 7,248	$ 5,180	$ 7,914
Charges for Service	-	-	-
Fees, Licenses, Permits	-	-	-
Grants & Other	-	-	-
Total Revenues	**$ 7,248**	**$ 5,180**	**$ 7,914**
Transfers from Other Funds	**$ -**	**$ -**	**$ -**
Total Resources	**$ 22,950**	**$ 21,661**	**$ 23,975**
Expenditures			
Operating			
Salaries and Benefits	$ -	$ -	$ -
Contractual Services	580	4,600	5,914
Supplies	5,889	1,000	2,000
Equipment	-	-	-
Subtotal Operating	**$ 6,469**	**$ 5,600**	**$ 7,914**
Debt Service	**$ -**	**$ -**	**$ -**
Total Expenditures	**$ 6,469**	**$ 5,600**	**$ 7,914**
Transfers to Other Funds	**$ -**	**$ -**	**$ -**
Total Obligations	**$ 6,469**	**$ 5,600**	**$ 7,914**
Ending Fund Balance	**$ 16,481**	**$ 16,061**	**$ 16,061**

Special Highway Fund

	2019 Actual	2020 Adopted	2021 Adopted
Beginning Fund Balance	**$ 340,734**	**$ 349,567**	**$ 349,567**
Revenues			
Taxes	$ 165,525	$ 163,500	$ 135,580
Charges for Service	-	-	-
Licenses and Permits	40,010	50,000	40,000
Grants & Other	-	-	-
Total Revenues	**$ 205,535**	**$ 213,500**	**$ 175,580**
Transfers from Other Funds	**$ 168,150**	**$ 150,000**	**$ 105,000**
Total Resources	**$ 714,419**	**$ 713,067**	**$ 630,147**
Expenditures			
Operating			
Salaries and Benefits	$ -	$ -	$ -
Contractual Services	364,852	363,500	280,580
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	**$ 364,852**	**$ 363,500**	**$ 280,580**
Debt Service	**$ -**	**$ -**	**$ -**
Total Expenditures	**$ 364,852**	**$ 363,500**	**$ 280,580**
Transfers to Other Funds	**$ -**	**$ -**	**$ -**
Total Obligations	**$ 364,852**	**$ 363,500**	**$ 280,580**
Ending Fund Balance	**$ 349,567**	**$ 349,567**	**$ 349,567**

Infrastructure Sales Tax Fund	2019 Actual	2020 Adopted	2021 Adopted
Beginning Fund Balance	**$ 328,006**	**$ 364,387**	**$ 310,437**
Revenues			
Taxes	$ 466,381	$ 409,000	$ 422,565
Charges for Service	-	-	-
Fees, Licenses, Permits	-	-	-
Other	-	-	-
Total Revenues	**$ 466,381**	**$ 409,000**	**$ 422,565**
Transfers from Other Funds	**$ -**	**$ -**	**$ -**
Total Resources	**$ 794,387**	**$ 773,387**	**$ 733,002**
Expenditures			
Operating			
Salaries and Benefits	$ -	$ -	$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	**-**	**-**	**-**
Debt Service	**$ -**	**$ -**	**$ -**
Total Expenditures	**$ -**	**$ -**	**$ -**
Transfers to Other Funds	**$ 430,000**	**$ 462,950**	**$ 422,565**
Total Obligations	**$ 430,000**	**$ 462,950**	**$ 422,565**
Ending Fund Balance	**$ 364,387**	**$ 310,437**	**$ 310,437**

Capital Projects Fund

	2019 Actual	2020 Adopted	2021 Adopted
Beginning Fund Balance	**$ 556,226**	**$ 672,558**	**$ 272,681**
Revenues			
Taxes	$ 503,828	$ 467,000	$ 453,000
Charges for Service	-	-	-
Fees, Licenses, Permits	-	-	-
Other	13,328	-	-
Total Revenues	**$ 517,156**	**$ 467,000**	**$ 453,000**
Transfers from Other Funds	**$ 75,000**	**$ 150,000**	**$ 53,665**
Total Resources	**$ 1,148,382**	**$ 1,289,558**	**$ 779,346**
Expenditures			
Operating			
Grant Match	$ -	$ -	$ 88,500
Contractual Services	-	-	$ 68,500
Supplies	-	-	20,000
Equipment	19,819	200,000	249,407
Subtotal Operating	**$ 19,819**	**$ 200,000**	**$ 426,407**
Debt Service	**$ 456,005**	**$ 816,877**	**$ 80,258**
Total Expenditures	**$ 475,824**	**$ 1,016,877**	**$ 506,665**
Transfers to Other Funds	**$ -**	**$ -**	**$ -**
Total Obligations	**$ 475,824**	**$ 1,016,877**	**$ 506,665**
Ending Fund Balance	**$ 672,558**	**$ 272,681**	**$ 272,681**

Fire Capital Reserve Fund

	2019 Actual	2020 Adopted	2021 Adopted
Beginning Fund Balance	**$ 128,134**	**$ 156,104**	**$ 34,411**
Revenues			
Taxes	$ -	$ -	$ -
Special Assesments (Charges)	83,829	85,000	85,000
Grants & Other	50,242	15,000	20,400
Licenses & Permits	-	-	-
Total Revenues	**$ 134,071**	**$ 100,000**	**$ 105,400**
Transfers from Other Funds	**$ -**	**$ -**	**$ -**
Total Resources	**$ 262,205**	**$ 256,104**	**$ 139,811**
Expenditures			
Operating			
Contractual Services	$ 53,549	$ -	$ -
Supplies	9,364	109,000	62,307
Equipment	8,496	3,000	8,400
Grants and Other Programs	34,692	34,693	34,693
Subtotal Operating	**$ 106,101**	**$ 146,693**	**$ 105,400**
Debt Service	**-**	**75,000**	**34,693**
Total Expenditures	**$ 106,101**	**$ 221,693**	**$ 140,093**
Transfers to Other Funds	**$ -**	**$ -**	**$ -**
Total Obligations	**$ 106,101**	**$ 221,693**	**$ 140,093**
Ending Fund Balance	**$ 156,104**	**$ 34,411**	**$ (282)**

Police Capital Reserve Fund

	2019 Actual	2020 Adopted	2021 Adopted
Beginning Fund Balance	**$ 29,270**	**$ 46,014**	**$ 38,014**
Revenues			
Taxes	$ -	$ -	$ -
Licenses & Permits	2,000	1,500	2,000
Grants & Other	23,416	5,000	5,000
Contractual Services	5,190	6,000	3,000
Total Revenues	**$ 30,606**	**$ 12,500**	**$ 10,000**
Transfers from Other Funds	**$ -**	**$ -**	**$ -**
Total Resources	**$ 59,876**	**$ 58,514**	**$ 48,014**
Expenditures			
Operating			
Salaries and Benefits	$ -	$ -	$ -
Contractual Services	-	-	-
Supplies	2,514	-	-
Equipment	11,348	20,500	10,000
Subtotal Operating	**$ 13,862**	**$ 20,500**	**$ 10,000**
Debt Service	**-**	**-**	**-**
Total Expenditures	**$ 13,862**	**$ 20,500**	**$ 10,000**
Transfers to Other Funds	**$ -**	**$ -**	**$ -**
Total Obligations	**$ 13,862**	**$ 20,500**	**$ 10,000**
Ending Fund Balance	**$ 46,014**	**$ 38,014**	**$ 38,014**

Sewer Capital Reserve Fund	2019 Actual	2020 Adopted	2021 Adopted
Beginning Fund Balance	**$ 304,385**	**$ 320,691**	**$ 237,691**
Revenues			
Taxes	$ -	$ -	$ -
Charges for Service	59,125	60,000	60,000
Fees, Licenses, Permits	-	-	-
Grants & Other	8,650	20,000	-
Total Revenues	**$ 67,775**	**$ 80,000**	**$ 60,000**
Transfers from Other Funds	**$ -**	**$ -**	**$ -**
Total Resources	**$ 372,160**	**$ 400,691**	**$ 297,691**
Expenditures			
Operating			
Salaries and Benefits	$ -	$ -	$ -
Contractual Services	4,575	-	-
Supplies	-	-	-
Equipment	46,894	163,000	100,000
Subtotal Operating	**$ 51,469**	**$ 163,000**	**$ 100,000**
Debt Service	**$ -**	**$ -**	**$ -**
Total Expenditures	**$ 51,469**	**$ 163,000**	**$ 100,000**
Transfers to Other Funds	**$ -**	**$ -**	**$ -**
Total Obligations	**$ 51,469**	**$ 163,000**	**$ 100,000**
Ending Fund Balance	**$ 320,691**	**$ 237,691**	**$ 197,691**

Water Capital Reserve Fund

	2019 Actual	2020 Adopted	2021 Adopted
Beginning Fund Balance	**$ 233,218**	**$ 238,709**	**$ 172,709**
Revenues			
Taxes	$ -	$ -	$ -
Charges for Service	43,000	46,000	46,000
Grants & Other	13,550	-	-
Licenses & Permits	-	-	-
Total Revenues	**$ 56,550**	**$ 46,000**	**$ 46,000**
Transfers from Other Funds	**$ -**	**$ -**	**$ -**
Total Resources	**$ 289,768**	**$ 284,709**	**$ 218,709**
Expenditures			
Operating			
Salaries and Benefits	$ -	$ -	$ -
Contractual Services	1,799	-	-
Supplies	-	-	-
Equipment	49,260	112,000	90,000
Subtotal Operating	**$ 51,059**	**$ 112,000**	**$ 90,000**
Debt Service	**$ -**	**$ -**	**$ -**
Total Expenditures	**$ 51,059**	**$ 112,000**	**$ 90,000**
Transfers to Other Funds	**$ -**	**$ -**	**$ -**
Total Obligations	**$ 51,059**	**$ 112,000**	**$ 90,000**
Ending Fund Balance	**$ 238,709**	**$ 172,709**	**$ 128,709**

Capital Reserve Fund	2019 Actual	2020 Adopted	2021 Adopted
Beginning Fund Balance	**$ 915**	**$ 915**	**$ 915**
Revenues			
Taxes	$ -	$ -	$ -
Charges for Service	-	-	-
Grants & Other	-	-	-
Licenses & Permits	-	-	-
Total Revenues	**$ -**	**$ -**	**$ -**
Transfers from Other Funds	**$ -**	**$ -**	**$ -**
Total Resources	**$ 915**	**$ 915**	**$ 915**
Expenditures			
Operating			
Salaries and Benefits	$ -	$ -	$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	**$ -**	**$ -**	**$ -**
Debt Service	**$ -**	**$ -**	**$ -**
Total Expenditures	**$ -**	**$ -**	**$ -**
Transfers to Other Funds	**$ -**	**$ -**	**$ -**
Total Obligations	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 915**	**$ 915**	**$ 915**

Debt, Bond, and Interest Fund	2019 Actual	2020 Adopted	2021 Adopted
Beginning Fund Balance	**$ 80,045**	**$ 93,956**	**$ 63,362**
Revenues			
Taxes	$ 472,185	$ 494,940	$ 536,022
Charges for Service	-	-	-
Licenses & Permits	-	-	-
Grants & Other	82,139	37,081	18,545
Total Revenues	**$ 554,324**	**$ 532,021**	**$ 554,567**
Transfers from Other Funds	**$ 261,850**	**$ 262,950**	**$ 263,900**
Total Resources	**$ 896,219**	**$ 888,927**	**$ 881,829**
Expenditures			
Operating			
Salaries and Benefits	$ -	$ -	$ -
Contractual Services	-	-	-
Supplies	-	-	-
Equipment	-	-	-
Subtotal Operating	**$ -**	**$ -**	**$ -**
Debt Service	**802,263**	**825,565**	**818,467**
Total Expenditures	**$ 802,263**	**$ 825,565**	**$ 818,467**
Transfers to Other Funds	**$ -**	**$ -**	**$ -**
Total Obligations	**$ 802,263**	**$ 825,565**	**$ 818,467**
Ending Fund Balance	**$ 93,956**	**$ 63,362**	**$ 63,362**

Budget Allocations

By Department and Service

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

	2019 Actual	2020 Adopted	2021 Adopted
Expenditures by Category			
Personal Services	$ 544,566	$ 625,258	$ 648,511
Contractual Services	741,552	776,020	875,048
Supplies	10,805	17,100	36,900
Equipment	34,184	202,250	211,657
Grant Match	-	-	88,500
Total	**$ 1,331,107**	**$ 1,620,628**	**$ 1,860,616**
Expenditures by Fund			
General Fund	$ 656,129	$ 687,124	$ 753,295
Water Operations	152,990	163,892	180,410
Sewer Operations	133,775	152,832	130,698
Sanitation	361,074	411,780	406,322
Storm Water	7,318	3,500	55,484
Transient Guest Tax	0	1500	1500
Capital Projects	19,819	200,000	332,907
Total	**$ 1,331,105**	**$ 1,620,628**	**$ 1,860,616**
Personnel Positions			
City Manager	0.0	0.0	0.0
Assistant City Manager	1.0	1.0	1.0
Administrative Assistant	2.0	2.0	2.0
Part-Time Administrative Assistant	0.5	0.5	0.5
Deputy City Clerk	1.0	1.0	1.0
Code Enforcement Officer	0.0	0.5	0.5
Code & Building Inspector	1.0	1.0	1.0
Total	5.5	6.0	6.0

Budget Considerations

Budget enhancements include an increase for employee merit increases up to 3% and an anticipated increase in health insurance premiums. The 2021 budget did not include an adjustment to the structure of the compensation plan. Other changes to the department's 2021 budget included initiates such as redesigning the City's website, updating the City's Municipal Court software, completing a compensation analysis, and supporting the Tonganoxie Arts Council & Tonganoxie Historical Society through either direct funding or updates to directional signage .

City of Tonganoxie
2021 Adopted Budget

Fire Department

Fire

The Fire Department provides emergency medical and fire suppression services to Tonganoxie residents and their neighbors. All personnel are certified EMT's and apparatus operators.

- Fire Suppression
- Emergency Medical
- Inspections
- Investigations

	2019 Actual	2020 Adopted	2021 Adopted
Expenditures by Category			
Personal Services	$ 577,243	$ 617,860	$ 641,219
Contractual Services	123,813	89,200	101,400
Supplies	22,133	26,450	28,450
Equipment	24,925	124,500	71,807
Grant Match	8,496	3,000	8,400
Total	**$ 756,610**	**$ 861,010**	**$ 851,276**
Expenditures by Fund			
General Fund	$ 685,202	$ 749,010	$ 780,569
Fire Capital Reserve	71,409	112,000	70,707
Total	**756,611**	**861,010**	**851,276**
Personnel Positions			
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	3.0	3.0	3.0
Total	7.0	7.0	7.0

Budget Considerations

Budget enhancements include an increase for up to 3% employee merit increases and an anticipated increase in health insurance premiums. The 2021 budget did not include an adjustment to the structure of the compensation plan.

The Fire Equipment Fund included up to $8,400 City matching contributions for a federal air pack equipment grant that, if awarded, could include federal aid of up to $230,000.

The 2021 budget also includes a $34,693 annual debt service payment to pay for the fire engine pumper purchased in 2018, which had an estimated total cost of $300,449 after the trade in of an older pumper. The debt service payment will be made out of the Fire Equipment Fund for a period of 8 more years, but the funding allocation is shown on the Debt Service budget book page and not in the Fire Department's operating budget. The 2021 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, and other grant matching amounts as approved by the City Council.

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

		2019 Actual	2020 Adopted	2021 Adopted
Expenditures by Category				
Personal Services		$ 928,989	$ 1,056,692	$ 1,045,624
Contractual Services		93,494	86,400	81,900
Supplies		48,591	56,100	55,100
Equipment		12,790	49,000	12,500
	Total	**$ 1,083,864**	**$ 1,248,192**	**$ 1,195,124**
Expenditures by Fund				
General Fund		$ 1,070,002	$ 1,227,692	$ 1,185,124
Police Capital Reserve		13,862	20,500	10,000
	Total	**$ 1,083,864**	**$ 1,248,192**	**$ 1,195,124**
Personnel Positions				
Police Chief		1.0	1.0	1.0
Lieutenant		1.0	1.0	1.0
Sergeant		3.0	3.0	3.0
Corporal		0.0	0.0	0.0
Police Officer		2.0	2.0	2.0
Investigator		5.0	6.0	6.0
Records Clerk		1.0	1.0	1.0
Administrative Assistant (Part-Time)		0.0	0.0	0.0
Police Trainee		0.0	0.0	0.0
	Total	13.0	14.0	14.0

Budget Considerations

Budget enhancements include an increase for up to 3% employee merit increases and an anticipated increase in health insurance premiums. The 2021 budget did not include an adjustment to the structure of the compensation plan.

There were no major changes in the Police Department General Fund budget in 2021 following the addition of 1 Officer position, designated to serve as the School Resource Officer at USD 464, in 2020. According to an Interlocal Agreement, the School District will be responsible for reimbursing the City for a share of the personal services cost of the additional position. The total cost estimated for the additional Officer in 2021 is nearly $73,000.

While not demonstrated on the Department Budget Book page because it is a capital project, $25,000 is allocated in the Capital Projects Fund for the installation of a new roof and siding repairs at the Police Station facility. Up to $6,200 in the Police Equipment Fund is also allocated for the partially grant financed improvements to the Police Firing Range.

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.

	2019 Actual	2020 Adopted	2021 Adopted
Expenditures by Category			
Personal Services	$ 645,696	$ 682,398	$ 693,632
Contractual Services	927,398	1,004,050	962,853
Supplies	106,559	112,700	112,600
Equipment	127,959	346,000	250,000
Total	**$ 1,807,612**	**$ 2,145,148**	**$ 2,019,085**
Expenditures by Fund			
General Fund	$ 358,450	$ 345,758	$ 300,480
Water Operations	687,408	722,392	793,870
Sewer Operations	287,904	395,398	352,741
Sanitation	-	-	-
Storm Water	-	37,500	-
Special Parks	6,469	5,600	7,914
Special Highway	364,852	363,500	280,580
Capital Projects	-	-	93,500
Sewer Capital	51,469	163,000	100,000
Water Capital	51,059	112,000	90,000
Capital Reserve	-	-	-
Total	**$ 1,807,611**	**$ 2,145,148**	**$ 2,019,085**
Personnel Positions			
Public Works Director	1.0	1.0	1.0
Utilities Superintendent	1.0	1.0	1.0
Foreman	1.0	1.0	1.0
Heavy Equipment Operator	1.0	1.0	1.0
Maintenance Worker II	3.0	3.0	3.0
Maintenance Worker I	1.0	1.0	1.0
Laborer (seasonal FTE)	1.0	1.0	1.0
Total	9.0	9.0	9.0

Budget Considerations

Budget enhancements include an increase for up to 3% employee merit increases and an anticipated increase in health insurance premiums. The 2021 budget did not include an adjustment to the structure of the compensation plan.

Other additions to the Public Works Department budget for 2021 include replacing two existing F-250 utility vehicles with new F-250 utility vehicles, replacing a mini excavator used by the department for utility work, and replacing VFD high service water pumps used at the City's water plant and distribution hub. These purchases will be financed through the shared contribution of the City's utility funds. Street maintenance and preservation activities funded by a share of the infrastructure sales tax revenue will also include an allocation of $105,000 in 2021, marking the fourth consecutive year with at least $100,000 in infrastructure sales tax revenue dedicated to street infrastructure maintenance and preservation.

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

	2019 Actual	2020 Adopted	2021 Adopted
Expenditures by Category			
Personal Services	$ 84,338	$ 85,531	$ 70,001
Contractual Services	26,650	29,350	28,100
Supplies	25,453	23,600	23,600
Equipment	1,592	2,000	1,500
Total	**$ 138,033**	**$ 140,481**	**$ 123,201**
Expenditures by Fund			
General Fund	$ 138,033	$ 140,481	$ 123,201
Total	**138,033**	**140,481**	**123,201**
Personnel Positions (All Seasonal)			
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)	7.0	7.0	7.0
Total	30.0	30.0	30.0

Budget Considerations

The 2021 Water Park Department budget included a specific budget enhancement of $600 for a lounge chair replacement program expected to be continued for future years to account for deterioration due to aging and use. Additional differences in the 2020 and 2021 adopted budgets is due to updated assimptions for staffing and utility costs. Resurfacing of the pool was completed in 2020 using funding from the infrastructure sales tax.

City of Tonganoxie
2021 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.

		2019 Actual	2020 Adopted	2021 Adopted
Expenditures by Category				
Personal Services		$ 40,334	$ 69,500	$ 76,000
Contractual Services		373,626	400,322	436,969
Supplies		-	-	-
Equipment		-	-	-
	Total	**$ 413,960**	**$ 469,822**	**$ 512,969**
Expenditures by Fund				
Library Fund		$ 413,959	$ 469,822	$ 512,969
	Total	**$ 413,959**	**$ 469,822**	**$ 512,969**
Personnel Positions				
No City Personnel		0.0	0.0	0.0
	Total	**0.0**	**0.0**	**0.0**

Budget Considerations

The 2021 library budget anticipates receiving a total of $406,103 in ad valorem tax revenue. Of this total, approximately 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. Additional revenue remitted to the Library in this manner is motor vehicle tax revenue.

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 on the Library facility. The Library reimburses the City for these premium costs on a monthly basis.

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.

	2019 Actual	2020 Adopted	2021 Adopted
Expenditures by Debt Type			
Bond Issue	$ 1,449,744	$ 1,476,143	$ 1,378,958
Loans	-	-	-
Inter-Local	100,000	500,000	-
Lease-Purchase	184,646	139,813	125,581
Total	**$ 1,734,390**	**$ 2,115,956**	**$ 1,504,539**
Expenditures by Fund			
Water Operations	$ 152,048	$ 151,150	$ 196,720
Sewer Operations	289,382	287,671	374,401
Capital Projects	456,005	816,877	80,258
Fire Capital Reserve	34,692	34,693	34,693
Debt Bond & Interest	802,263	825,565	818,467
Total	**$ 1,734,390**	**$ 2,115,956**	**$ 1,504,539**

Debt Limit

The City's debt limit is a maximum debt limitation calculated according to Kansas law as no more than 30% of total assessed valuation. The value of motor and recreational vehicles is included in total property valuation for determining the City’s debt limit.

Debt Limit calculation as of 12/31/2020	
Est 2020/2021 Total Equalized Assessed Tangible Valuation	$ 56,187,563
Debt Limit Ratio	30%
Debt Limit	$ 16,856,269
Outstanding Debt Subject to Debt Limit	(6,274,946)
Est Debt Authority Remaining as of December 31, 2018	**$ 10,581,323**
Change from Est Debt Authority Remaining as of November 21, 2017	$ 5,765,697

Note - General obligation bonds issued to finance utility improvements, revenue bonds, and refunding bonds are not subject to the debt limit. Year reflects value in the first year for the purpose of computing rates of taxes collectible in the following year.

Transfers

Interfund Transfers are distributions of funding between one budgeted fund to another operating fund, and they are typically utilized for a specific purpose. Transfers are limited by state statute.

Transfer from	Transfer to	2019 Actual	2020 Adopted	2021 Adopted
Water Operations	General	$ 112,500	$ 150,000	$ 150,000
Water Operations	Capital Projects	100,000	100,000	-
	Total	**$ 212,500**	**$ 250,000**	**$ 150,000**
Sewer Operations	General	$ 49,411	$ 65,000	$ 67,000
	Total	**$ 49,411**	**$ 65,000**	**$ 67,000**
Infrastructure Sales Tax	Spec Highway	$ 168,150	$ 150,000	$ 105,000
Infrastructure Sales Tax	Debt Bond & Interest	261,850	262,950	263,900
Infrastructure Sales Tax	Capital Projects	-	50,000	53,665
	Total	**$ 430,000**	**$ 462,950**	**$ 422,565**

Budget Considerations

All transfers are planned to be made in 2021 according to budget limitations and fund availability.

Position Summary & Pay Ranges

City of Tonganoxie
Positions by Department

Department	Full-time Permanent Positions	2015	2016	2017	2018	2019	2020	2021
Administration		6	6	6	6	6	6	6
Fire		7	7	7	7	7	7	7
Police		11	12	14	13	13	14	14
Public Works		8	8	8	8	8	8	8
Water Park		0	0	0	0	0	0	0
Total Full-time Permanent Positions		**32**	**33**	**35**	**34**	**34**	**35**	**35**

Full Detail All Positions

Department	Position Title	Classification	Type	2015	2016	2017	2018	2019	2020	2021
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	1	1	1	1	1	1	1
Administration	Utility Billing Clerk	Non-exempt	Full-time	0	0	0	0	0	0	0
Administration	Administrative Assistant	Non-exempt	Full-time	2	2	2	2	2	2	2
Administration	Administrative Assistant	Non-exempt	Part-time	0	0	0	0	0.5	0.5	0.5
Administration	Building/Codes Inspector	Non-exempt	Full-time	1	1	1	1	1	1	1
Administration	Code Enforcement Officer	Non-exempt	Part-time	0	0	0	0	0	0.5	0.5
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 Total				**10**	**10**	**10**	**10**	**10.5**	**11**	**11**
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	2	2	2	2	2
Fire	Firefighter	Non-exempt	Full-time	5	5	3	3	3	3	3
Fire	Firefighter	Non-exempt	Part-time	15	15	15	15	15	15	15
Fire Total				**22**	**22**	**22**	**22**	**22**	**22**	**22**
Police	Police Chief	Exempt	Full-time	1	1	1	1	1	1	1
Police	Lieutenant	Non-exempt	Full-time	2	2	1	2	1	1	1
Police	Sergeant	Non-exempt	Full-time	1	3	3	2	3	3	3
Police	Investigator	Non-exempt	Full-time	0	0	0	0	0	0	0
Police	Corporal	Non-exempt	Full-Time	0	0	0	0	2	2	2
Police	Officer	Non-exempt	Full-Time	6	6	8	7	5	6	6
Police	Officer	Non-exempt	Part-time	10	5	0	0	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
Police Total				**21**	**18**	**14**	**13**	**13**	**14**	**14**
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	3	3	3	3
Public Works	Maintenance Worker I	Non-exempt	Full-time	0	0	0	0	1	1	1
Public Works	Water Distr/Meter Reader	Non-exempt	Full-time	2	2	2	1	0	0	0
Public Works	Laborer (seasonal)	Non-exempt	Full-time	1	1	1	1	1	1	1
Public Works Total				**9**	**9**	**9**	**9**	**9**	**9**	**9**
Water Park	Aquatics Director	Exempt	Full-time	1	1	1	1	1	1	1
Water Park	Office Manager	Non-exempt	Full-time	2	2	2	2	2	2	2
Water Park	Lessons Instructor	Non-exempt	Part-time	0	0	0	0	0	0	0
Water Park	Lifeguards	Non-exempt	Part-time	20	20	20	20	20	20	20
Water Park	Concession Clerk	Non-exempt	Part-time	7	7	7	7	7	7	7
Water Park Total				**30**	**30**	**30**	**30**	**30**	**30**	**30**
Grand Total				**92**	**89**	**85**	**84**	**84.5**	**86**	**86**

City of Tonganoxie
Amended 2021 Pay Grade Structure

General Positions

Grade	Minimum	Midpoint	Maximum
2	$ 26,229	$ 32,786	$ 39,343
3	$ 28,196	$ 35,245	$ 42,293
4	$ 30,310	$ 37,888	$ 45,465
5	$ 32,584	$ 40,729	$ 48,875
6	$ 35,027	$ 43,784	$ 52,541
7	$ 37,654	$ 47,068	$ 56,482
8	$ 40,478	$ 50,598	$ 60,718
9	$ 43,514	$ 54,393	$ 65,271
10	$ 46,778	$ 58,472	$ 70,167
11	$ 50,988	$ 63,735	$ 76,482
12	$ 55,577	$ 69,471	$ 83,365
13	$ 60,579	$ 75,723	$ 90,868
14	$ 66,031	$ 82,539	$ 99,046
15	$ 71,974	$ 89,967	$ 107,960
16	$ 78,451	$ 98,064	$ 117,677
17	$ 85,512	$ 106,890	$ 128,268
18	$ 93,208	$ 116,510	$ 139,812
19	$ 101,597	$ 126,996	$ 152,395
20	$ 110,740	$ 138,425	$ 166,110

General Positions

Job Title	Grade
Maintenance Worker I	4
Administrative Assistant	5
Maintenance Worker II	5
Code Enforcement Officer	6
Police Civilian Clerk	6
Utility Billing Coordinator	6
Utilities Operator	7
Maintenance Worker III	8
Deputy City Clerk/Court Clerk	8
Building Inspector	9
Street Foreman	11
Utilities Superintendent	15
Police Chief	17
Public Works Director	17
Fire Chief	17
Assistant City Manager	18
City Manager	Unclassified

Police Positions

Grade	Minimum	Midpoint	Maximum
P1*	$ 46,561	$ 57,037	$ 67,513
P2*	$ 50,053	$ 61,315	$ 72,577
P3*	$ 58,105	$ 71,178	$ 84,252
P4*	$ 71,145	$ 87,153	$ 103,160

Police Positions

Job Title	Grade
Police Officer	P1
Police Corporal	P2
Police Sergeant	P3
Police Lieutenant	P4

Fire Positions

Grade	Minimum	Midpoint	Maximum
F1**	$ 41,408	$ 50,724	$ 60,041
F2**	$ 54,150	$ 66,333	$ 78,517
F3**	$ 67,588	$ 82,795	$ 98,002

Fire Positions

Job Title	Grade
Firefighter	F1
Fire Captain	F2
Fire Deputy Chief/Fire Marshal	F3

*Annual compensation amounts are based on 2,184 standard hours worked per year
**Annual compensation amounts are based on 2,756 standard hours worked per year
All other annual compensation amounts are based on 2,080 standard hours worked per year

Amended 2021 Pay Structure approved by the City Council via Resolution 05-21-01

Debt Pro-Forma Schedule

Debt Pro Forma

	2021	2022	2023	2024	2025	2026	2027	2028
Bond Debt								
2000 Downtown	$ 15,863	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2013A - Indust. Park Taxable	127,418	130,018	132,468	129,768	127,068	129,008	130,778	127,178
2013B Refund KDHE/KDOT	634,578	628,478	622,278	630,978	634,278	177,278	178,635	174,875
2017A Refinan. 07A & 09A	337,200	333,200	99,050	101,650	104,100	106,400	98,550	100,850
2018A Library Construction	263,900	263,300	262,500	261,500	261,850	262,050	262,100	262,000
Series 2021A Temp Notes	-	-	-	-	-	-	-	-
	$ 1,378,958	**$ 1,354,995**	**$ 1,116,295**	**$ 1,123,895**	**$ 1,127,295**	**$ 674,735**	**$ 670,063**	**$ 664,903**
Inter-Local Debt								
No Current Interlocal Debt	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Lease-Purchase Debt								
2016 City Hall/Police Station	$ 68,274	$ 68,514	$ 68,760	$ 69,014	$ 69,276	$ 69,546	$ 69,823	$ 70,108
2020 Street Sweeper	22,613	22,613	22,613	22,613	22,613	22,613	22,613	22,613
2018 Fire Pumper	34,692	34,692	34,692	34,692	34,692	34,692	34,692	34,692
	$ 125,579	**$ 125,819**	**$ 126,065**	**$ 126,319**	$ 126,582	$ 126,851	$ 127,128	$ 127,413
Total Debt Obligations	**$ 1,504,537**	**$ 1,480,814**	**$ 1,242,360**	**$ 1,250,214**	**$ 1,253,877**	**$ 801,586**	**$ 797,191**	**$ 792,316**

Credit Rating Summary

Rating Detail	Date	Rating	Rating Description
Series 2018A Debt	3/13/2018	A2 - Moodys	›nsidered upper medium grade and subject to low credit risk.
Other Outstanding GO Debt	3/13/2018	A2 - Moodys	›nsidered upper medium grade and subject to low credit risk.

Note - Long-Term Debt Ratings are opinion of credit risk, or likelihood of default, for obligations with an original maturity of >1 year.

Debt Information

Debt Name	Date of Issue	Original Amt	Purpose	Maturity
2000 Downtown	12/1/2000	630,000	Downtown streetscape improvements & Evans Road Chip Seal Improvements	9/1/2021
2009A Street Improvements	4/1/2009	1,350,000	2001-2004 street improvements: 4th St, Village Terr, 2nd St, Cox St, Pleasant St	9/1/2019
2013A - Indust. Park Taxable	1/29/2013	1,760,000	Refund 2010 issuance for 2008 acquisition of 240 acre business park property.	7/1/2033
2013B Refund KDHE/KDOT	1/29/2013	6,355,000	Refinance KDHE loans for water & sewer, KDOT loans for 24-40/Main & 2nd/Cox	8/1/2031
2017A Refinan. 07A & 09A	11/21/2017	1,860,000	Refinance 2007A and 2009A issuances. 2007A was for the Public Works facility.	9/1/2029
2018A Library Construction	4/19/2018	3,660,000	Property acquisition & construction of new Public Library at 217 E 4th	9/1/2038
2021A Int Sewer Temp Notes	3/4/2021	975,000	Construction of an Interceptor Sewer from Tonganoxie Bus Park to City sewer plant	3/1/2022

2016 City Hall/Police Station	2/2/2016	1,100,000	Lease Purchase for Improvements to New City Hall and Police Station	9/1/2035
2018 Fire Pumper	12/14/2018	300,449	Lease Purchase of a 2018 Pierce Saber Pumper Fire Truck	9/1/2028
2020 Street Sweeper	7/1/2020	209,888	2020 Elgin Pelican Street Sweeper	2/1/2020

2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
128,378	129,178	124,668	125,048	125,160	-	-	-	-	-
175,875	131,750	128,375	-	-	-	-	-	-	-
103,000	-	-	-	-	-	-	-	-	-
261,750	261,350	260,800	263,200	265,200	261,800	263,200	264,200	264,800	260,000
-	-	-	-	-	-	-	-	-	-
$ 669,003	**$ 522,278**	**$ 513,843**	**$ 388,248**	**$ 390,360**	**$ 261,800**	**$ 263,200**	**$ 264,200**	**$ 264,800**	**$ 260,000**
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
$ 70,402	$ 70,705	$ 71,016	$ 71,337	$ 71,668	$ 72,007	$ 72,356	$ -	$ -	$ -
22,613	11,307								
-	-	-	-	-	-	-	-	-	-
$ 93,015	$ 82,012	$ 71,016	$ 71,337	$ 71,668	$ 72,007	$ 72,356	$ -	$ -	$ -
$ 762,018	**$ 604,290**	**$ 584,859**	**$ 459,585**	**$ 462,028**	**$ 333,807**	**$ 335,556**	**$ 264,200**	**$ 264,800**	**$ 260,000**

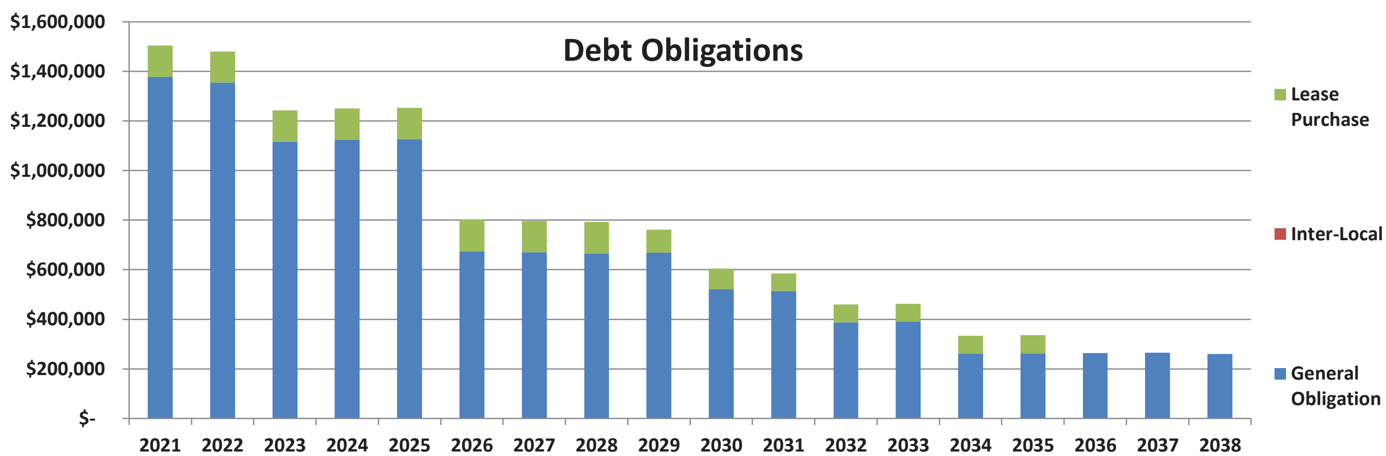
Debt Obligations Summary

Effective 12/31/2020

Type	Amount
BONDED DEBT	
Principal	9,695,000
Interest	2,213,867

Type	Amount
INTERLOCAL	
Principal	-

Type	Amount
LEASE PURCHASE	
Principal	1,315,967
Interest	229,192



Glossary of Terms

Glossary of Terms

Ad Valorem Taxes: 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.

Alcohol Tax: This tax is remitted by merchants to the state on the sales of packaged alcohol, beer, and wine. Funds are allocated based on population state-wide and distributed quarterly. 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.

Appropriation: The official act of authorizing a budget or part of a budget.

Capital Projects Fund: A distinct fund of City accounts that is dedicated to capital improvement projects, including debt service for capital improvements. The county sales tax provides the majority of revenue for this fund.

Capital Reserve Fund: This fund provides reserve funding for any capital work. Funding is provided by special receipts and transfers from other funds.

Debt Service Charge: A monthly surcharge on all municipal utility accounts to assist in covering the debt payments on utility infrastructure improvements.

Debt, Bond & Interest Fund: This fund covers the payment of general obligation debt, lease payments for City vehicles and equipment and the City's commitment to inter-local agreements with Leavenworth County. Ad-valorem taxes and transfers provide the revenue for this fund.

Employee Benefits Fund: 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.

Estimate: In formal budgetary terms, to estimate refers to the amount of anticipated revenue in any part of the budget. The expenditure budget is appropriated based on estimated revenue.

Excise Tax:

1) A vehicle excise tax is collected from the rental of vehicles in the City. This excise tax is part of personal property tax collections and is distributed by the county clerk.

2) A development excise tax is collected with building permits for future roadway maintenance.

3) A motor fuel excise tax is collected by merchants and remitted to the State of Kansas, which, in turn, distributes to the City. It is a revenue source for the Special Highway Fund.

Expenditure: A deduction from budget. This is distinct from "expense," which is a deduction from cash.

Fiduciary: Pertaining to public trust or confidence for money.

Fire Surcharge: Flat surcharge of \$3.00 or \$4.00 (commercial accounts) assessed to utility accounts for fire equipment and capital expenses.

Fire Capital Reserve Fund: Provides for improvements to the fire station as well as lease payments for fire equipment and vehicles. Funding is provided by the fire surcharge assessed on City utility bills.

Franchise Fees: These are collected from utility companies doing business and using infrastructure in town: Leavenworth-Jefferson Electric, WOW cable, Westar Energy, Southwestern Bell, and Kansas Gas. Revenue is recognized in the General Fund.

General Fund: This is a distinct fund of City accounts that pays employees and is the primary budget account for municipal services. Major revenues come from taxes, charges, fees, permits, fines, and grants.

Law Enforcement Trust Fund: Established by Section 10-301 of the City Code, the Law Enforcement Trust Fund uses revenue from police forfeitures to make additional purchases for the purpose of combating drug-related crimes in the City.

Library Operations Fund: A pass-through City account fund that recognizes ad-valorem taxes that contribute to the cost of operations for the municipal library.

Local Use Tax: This is sales tax collected by out-of-state retailers and remitted back into the state of Kansas where the product is used, stored, or consumed.

Personal Property Taxes: Includes taxes on motor vehicles (98%), recreational vehicles (1%), and large trucks (1%). These revenues are recognized to the General Fund, Library Fund, and Debt Service Fund.

Pet Licenses:	Dogs and cats within the city limits are required to be registered with the City and receive a pet license for a fee of $15 for non-sterilized and $10 for sterilized dogs and cats. These fees are waived for "seeing eye" or "hearing" dogs, companion animals for the physically impaired, and government-owned animals. Fees are deposited in the General Fund.
Planning & Zoning Fees:	These fees are assessed to those submitting an application for review by the Planning Commission or the Board of Zoning Appeals, such as a request for zoning change, site plans, platting, lot split, etc.
Police Capital Reserve Fund:	A distinct fund of City accounts for equipment purchases of the police department. $10 from every court fine conviction is dedicated to this fund.
Policy:	A rule or set of rules that is formally adopted by an authoritative body. It states desired values and goals.
Sales Tax - County:	1.0% tax collected by the State on sales in Leavenworth County and distributed to each jurisdiction based on population. Tonganoxie's share is designated for capital expenditures.
Sales Tax - City:	1.0% tax collected by local merchants and returned by the State. This revenue is deposited in the General Fund. Another 0.75% is collected and dedicated 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.
Sanitation Fund:	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.
Sewer Capital Reserve Fund:	A distinct fund of City accounts for sewer infrastructure repairs. Revenue is provided by sewer taps, inspections for new developments, and operating fund transfers.
Sewer Operations Fund:	A distinct fund of City accounts that provides for the expenditures of the City wastewater operations. Revenue comes from service charges.
Special Assessments:	Special assessments are non-regular property taxes for public improvement projects such as streets, sewers, and waterlines that are paid by the property owners who will benefit from the improvements. Tonganoxie currently has one area special assessment issued on improvements to the downtown corridor on 4th Street. The assessment is set to expire in 2021. Other special assessments may result from nuisance abatement and condemnation costs.
Special Parks Fund:	Provides funding for maintenance and improvements of City parkland. Funding is provided by the alcohol tax.

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


REAL ESTATE


Welcome to
TONGANOXIE
KANSAS
Founded in 1866