

CERTIFICATE

To the Clerk of Leavenworth County, State of Kansas
We, the undersigned, officers of

City of Tonganoxie



- certify that: (1) the hearing mentioned in the attached publication was held;
- (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2024; and
- (3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.



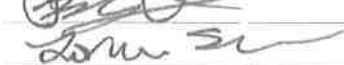
			2024 Adopted Budget		
Table of Contents:			Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	7	5,554,177	1,999,933	27.724
Debt Service	10-113		1,033,072	475,381	6.590
Library	12-1220		404,153	360,633	4.999
Library Employee Benefits	12-16,102		193,657	99,751	1.382
Special Highway			550,000		
Special Parks			7,000		
Transient Guest			1,100		
Water Operations			1,984,800		
Sewer Operations			1,380,000		
Sanitation			460,000		
Stormwater			105,300		
Capital Projects			1,808,613		
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Non-Budgeted Funds-C					
Totals		xxxxxx	13,481,872	2,935,698	40.695
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					72,135,757
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 38.302

Assisted by:
Daniel Porter
Assistant City Manager/City Clerk
Address:
526 E 4th Street
Tonganoxie, KS 66086
Email:
dporter@tonganoxie.org

Attest: 9 Nov 16, 2023


County Clerk





Governing Body

CPA Summary

City of Tonganoxie

2024

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,841,561	179,694	2,280	320	2,405	1,383
Debt Service	473,241	46,177	586	82	618	355
Library	338,818	33,061	419	59	442	254
Library Employee Benefit	109,682	10,702	136	19	143	82
TOTAL	2,763,302	269,634	3,421	480	3,608	2,074

County Treas Motor Vehicle Estimate 269,634
 County Treas Recreational Vehicle Estimate 3,421
 County Treas 16/20M Vehicle Estimate 480
 County Treas Commercial Vehicle Tax Estimate 3,608
 County Treas Watercraft Tax Estimate 2,074

Motor Vehicle Factor 0.09758
 Recreational Vehicle Factor 0.00124
 16/20M Vehicle Factor 0.00017
 Commercial Vehicle Factor 0.00131
 Watercraft Factor 0.00075

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2013A Industrial Park	2/1/2013	7/1/2022	3.49	1,760,000	0	1/1 & 7/1	7/1	0	0		
2013B Refunding Bond	2/1/2013	8/1/2031	1.75	5,680,000	2,640,000	2/1 & 8/1	8/1	57,278	565,000	45,978	585,000
2017A Refund 07A & 08A	11/21/2017	9/1/2029	1.85	1,860,000	635,000	3/1 & 9/1	9/1	19,050	80,000	16,650	85,000
2018A Library	4/19/2018	9/1/2038	2.91	3,660,000	3,110,000	3/1 & 9/1	9/1	112,500	150,000	106,500	155,000
2022A Int Sewer Business Par	2/28/2022	9/1/2032	1.61	1,015,000	1,015,000	3/1 & 9/1	9/1	19,970	95,000	18,070	95,000
2022B Refund 2013A Taxable	3/3/2022	9/1/2033	2.24	1,155,000	1,155,000	3/1 & 9/1	9/1	38,012	90,000	23,635	100,000
Total G.O. Bonds					8,555,000			246,810	980,000	210,833	1,020,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
2022C Temp Notes - Water Tr	3/3/2022	3/1/2023	0.83	2,780,000	2,780,000	3/1	3/1	82,937	2,780,000	0	0
2023A Temp Notes - Refundir	2/28/2023	3/1/2025	2.95	2,380,000	0 Not yet Issued	3/1 & 9/1	3/1	35,690	0	70,210	0
Total Other					2,780,000			118,627	2,780,000	70,210	0
Total Indebtedness					11,335,000			365,437	3,760,000	281,043	1,020,000

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2024

Library found in: City of Tonganoxie
Leavenworth County

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2023</u>	<u>2024</u>
Ad Valorem	\$338,818	\$360,633
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$36,939	\$33,061
Recreational Vehicle Tax	\$503	\$419
16/20M Vehicle Tax	\$59	\$59
LA VTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	<u>\$376,319</u>	<u>\$394,172</u>
Difference in Total Taxes:	\$17,854	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$61,823,192	\$72,139,851
Did Assessed Valuation Decrease?	No	
Levy Rate	5.48	4.999
Difference in Levy Rate:	(0.481)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Tonganoxie

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	901,805	1,228,539	1,228,539
Receipts:			
Ad Valorem Tax	1,434,106	1,841,561	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	28,059	8	(27)
Motor Vehicle Tax	178,980	168,681	179,694
Recreational Vehicle Tax	2,449	2,298	2,280
16/20M Vehicle Tax	0	268	320
Commercial Vehicle Tax	2,209	1,728	2,405
Watercraft Tax	1,310	0	1,383
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Mineral Production Tax	0	0	0
Local Alcoholic Liquor	5,558	4,850	4,850
Local Compensating Use Tax	300,895	290,870	376,652
Local Sales Tax	639,345	564,630	731,148
Franchise Tax	392,278	379,000	420,000
Licenses	198,255	91,200	78,200
Charges for Service	166,079	152,000	161,300
Fines	135,729	130,000	140,000
Grants and Other Revenues	62,297	67,502	67,500
Interest	129,060	30,000	80,000
Transfer from Water Operations Fund	120,000	150,000	40,000
Transfer from Sewer Operations Fund	75,000	50,000	40,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,871,609	3,924,596	2,325,705
Resources Available:	4,773,414	5,153,135	3,554,244

City of Tonganoxie

2024

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Administration			
Salaries	180,160	152,841	226,822
Contractual	316,847	289,650	326,155
Commodities	9,634	14,850	15,900
Capital Outlay	1,295	1,500	2,800
Total	507,936	458,841	571,677
Municipal Court			
Salaries	61,211	53,548	73,312
Contractual	109,941	100,700	83,900
Commodities	1,064	700	800
Capital Outlay	2,763	0	0
Total	174,979	154,948	158,012
Animal Control			
Salaries			
Contractual	13,400	15,200	15,200
Commodities		100	200
Capital Outlay			
Total	13,400	15,300	15,400
Codes & Building Inspections			
Salaries	81,062	92,888	94,906
Contractual	2,366	15,200	14,000
Commodities	3,681	3,300	11,700
Capital Outlay	390	20,500	0
Total	87,499	131,888	120,606
Planning			
Salaries			
Contractual	22,492	28,000	63,000
Commodities			
Capital Outlay			
Total	22,492	28,000	63,000
Mayor & Council			
Salaries			
Contractual	7,326	36,914	30,000
Commodities	381	3,000	4,000
Capital Outlay			
Total	7,707	39,914	34,000
Police			
Salaries	1,122,009	1,343,463	1,356,482
Contractual	87,535	92,800	134,900
Commodities	50,014	65,100	65,450
Capital Outlay	124,485	2,500	117,500
Total	1,384,043	1,503,863	1,674,332
Public Works			
Salaries	115,940	97,337	291,152
Contractual	104,371	213,050	114,750
Commodities	63,599	67,800	69,200
Capital Outlay	495	0	15,000
Total	284,405	378,187	490,102
Page 1 - Total	2,482,461	2,710,941	3,127,129

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Fire			
Salaries	736,613	859,930	965,275
Contractual	98,609	108,200	131,200
Commodities	30,693	34,450	36,950
Capital Outlay	17,056	38,000	18,000
Total	882,971	1,040,580	1,151,425
Water Park			
Salaries	109,731	106,925	106,553
Contractual	31,307	32,050	45,450
Commodities	33,212	28,600	40,600
Capital Outlay	5,193	5,500	1,250
Total	179,443	173,075	193,853
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	1,062,414	1,213,655	1,345,278
Page 1 -Total	2,482,461	2,710,941	3,127,129
Grand Total	3,544,875	3,924,596	4,472,407

(Note: Should agree with general sub-totals.)

City of Tonganoxie

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	208,500	248,373	248,373
Receipts:			
Ad Valorem Tax	554,617	473,241	XXXXXXXXXXXXXXXXXX
Delinquent Tax	9,951	0	0
Motor Vehicle Tax	63,111	63,661	46,177
Recreational Vehicle Tax	863	867	586
16/20M Vehicle Tax		0	82
Commercial Vehicle Tax	779	748	618
Watercraft Tax	464	0	355
Transfer from Infrastructure Sales Tax Fund	263,300	262,500	261,500
Bond Proceeds	4,667	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	897,752	801,017	309,318
Resources Available:	1,106,252	1,049,390	557,691
Expenditures:			
Debt Service	594,579	538,509	540,381
Debt Service with Transfer Funds	263,300	262,500	261,500
Contractual Services		8	231,191
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	857,879	801,017	1,033,072
Unencumbered Cash Balance Dec 31	248,373	248,373	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	944,863	1,009,518	1,033,072
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		1,033,072
	Tax Required		475,381
Delinquent Comp Rate	0.0%		0
Amount of 2023 Ad Valorem Tax			475,381

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	604	785	785
Receipts:			
Ad Valorem Tax	314,054	338,818	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,936	0	
Motor Vehicle Tax	12,356	36,939	33,061
Recreational Vehicle Tax	169	503	419
16/20M Vehicle Tax	0	59	59
Commercial Vehicle Tax	153	379	442
Watercraft Tax	90	0	254
Reimbursed Expense	6,181	6,400	8,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	334,939	383,098	42,735
Resources Available:	335,543	383,883	43,520
Expenditures:			
Contractual Services (Liab Insur Reimbursed)	6,000	376,698	394,868
Contractual Services (Prop Tax Receipts Pass	328,758	6,400	8,500
Miscellaneous			785
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	334,758	383,098	404,153
Unencumbered Cash Balance Dec 31	785	785	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	365,301	383,877	404,153
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		404,153
	Tax Required		360,631
Delinquent Comp Rate	0.0%		0
Amount of 2023 Ad Valorem Tax			360,631

CPA Summary

City of Tonganoxie

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Library Employee Benefits			
Unencumbered Cash Balance Jan 1	6,678	324	324
Receipts:			
Ad Valorem Tax	100,819	109,682	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	6,048	0	
Motor Vehicle Tax	38,488	11,859	10,702
Recreational Vehicle Tax	526	162	136
16/20M Vehicle Tax	0	19	19
Commercial Vehicle Tax	475	122	143
Watercraft Tax	282	0	82
Reimbursed Expenses	73,809	110,000	82,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	220,447	231,844	93,582
Resources Available:	227,125	232,168	93,906
Expenditures:			
Personal Services (Reimbursed by Library)	80,163	110,000	90,000
Contractual Services (Prop Tax Pass through)	146,638	121,844	103,657
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	226,801	231,844	193,657
Unencumbered Cash Balance Dec 31	324	324	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	234,232	237,022	193,657
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	193,657
		Tax Required	99,751
Delinquent Comp Rate:	0.0%		0
	Amount of 2023 Ad Valorem Tax		99,751

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
0			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	0.0%		0
	Amount of 2023 Ad Valorem Tax		0

CPA Summary

City of Tonganoxie

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Special Highway			
Unencumbered Cash Balance Jan 1	678,200	839,836	688,836
Receipts:			
State of Kansas Gas Tax	154,004	152,190	151,060
County Transfers Gas	15,900	15,850	15,730
Reimbursements	0	93,620	143,210
Transfer from Infrastructure Sales Tax Fund	169,999	175,000	200,000
Construction Excise Tax	72,131	40,000	40,000
Miscellaneous		3,340	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	412,034	480,000	550,000
Resources Available:	1,090,234	1,319,836	1,238,836
Expenditures:			
Contractual Services	249,603	631,000	550,000
Capital Outlay	795	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	250,398	631,000	550,000
Unencumbered Cash Balance Dec 31	839,836	688,836	688,836
2022/2023/2024 Budget Authority Amount:	368,500	631,000	550,000

0

Adopted Budget

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Special Parks			
Unencumbered Cash Balance Jan 1	24,197	20,458	20,458
Receipts:			
Alcohol Tax	5,559	4,850	5,443
Donations		150	1,557
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,559	5,000	7,000
Resources Available:	29,756	25,458	27,458
Expenditures:			
Contractual Services	1,050	2,500	4,000
Commodities	8,248	2,500	3,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	9,298	5,000	7,000
Unencumbered Cash Balance Dec 31	20,458	20,458	20,458
2022/2023/2024 Budget Authority Amount:	10,500	5,000	7,000

CPA Summary

City of Tonganoxic

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Transient Guest			
Unencumbered Cash Balance Jan 1	6,199	7,397	7,397
Receipts:			
Alcohol Tax	1,198	1,100	1,100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,198	1,100	1,100
Resources Available:	7,397	8,497	8,497
Expenditures:			
Contractual Services	0	1,100	1,100
Commodities	0	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	1,100	1,100
Unencumbered Cash Balance Dec 31	7,397	7,397	7,397
2022/2023/2024 Budget Authority Amount:	1,000	1,100	1,100

Adopted Budget

	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Water Operations			
Unencumbered Cash Balance Jan 1	862,356	898,243	898,243
Receipts:			
Tax Revenue	10,730	11,000	15,000
Charges for Services	1,483,769	2,156,500	1,952,000
Fines and Fees	1,884	200	300
Miscellaneous	15,402	13,300	17,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,511,785	2,181,000	1,984,800
Resources Available:	2,374,141	3,079,243	2,883,043
Expenditures:			
Personal Services	496,568	760,650	548,084
Contractual Services	554,188	999,672	1,074,500
Commodities	30,315	76,000	85,500
Capital Outlay	0	14,000	34,000
Debt Service	194,828	130,678	202,716
Transfer to General Fund	120,000	150,000	40,000
Transfer to Capital Projects Fund	79,999	50,000	0
Cash Forward (2024 column)			
Miscellaneous		0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,475,898	2,181,000	1,984,800
Unencumbered Cash Balance Dec 31	898,243	898,243	898,243
2022/2023/2024 Budget Authority Amount:	1,606,740	2,181,000	1,984,800

CPA Summary

City of Tonganoxie

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Sewer Operations			
Unencumbered Cash Balance Jan 1	701,337	641,129	641,129
Receipts:			
Charges for Services	960,595	1,335,000	1,380,000
Grants and Other Revenues	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	960,595	1,335,000	1,380,000
Resources Available:	1,661,932	1,976,129	2,021,129
Expenditures:			
Personal Services	417,282	377,894	424,290
Contractual Services	122,711	235,300	305,000
Commodities	35,008	62,000	75,000
Capital Outlay	0	74,237	30,000
Debt Service	370,802	455,569	505,710
Transfer to General Fund	75,000	130,000	40,000
Transfer to Capital Projects Fund	0	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,020,803	1,335,000	1,380,000
Unencumbered Cash Balance Dec 31	641,129	641,129	641,129
2022/2023/2024 Budget Authority Amount:	1,222,134	1,335,000	1,380,000

Adopted Budget

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Sanitation			
Unencumbered Cash Balance Jan 1	178,817	225,343	225,343
Receipts:			
Charges for Services	443,337	455,000	460,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	443,337	455,000	460,000
Resources Available:	622,154	680,343	685,343
Expenditures:			
Personal Services	13,201	0	0
Contractual Services	383,610	455,000	460,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	396,811	455,000	460,000
Unencumbered Cash Balance Dec 31	225,343	225,343	225,343
2022/2023/2024 Budget Authority Amount:	450,000	455,000	460,000

CPA Summary

City of Tonganoxie

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Stormwater			
Unencumbered Cash Balance Jan 1	65,469	56,587	56,587
Receipts:			
Charges for Services	47,487	45,000	48,700
Grants and Other Revenues	0	12,000	56,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	47,487	57,000	105,300
Resources Available:	112,956	113,587	161,887
Expenditures:			
Personal Services			0
Contractual Services	47,112	52,000	100,300
Commodities	9,257	5,000	5,000
Capital Outlay			0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	56,369	57,000	105,300
Unencumbered Cash Balance Dec 31	56,587	56,587	56,587
2022/2023/2024 Budget Authority Amount:	62,500	57,000	105,300

Adopted Budget

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Capital Projects			
Unencumbered Cash Balance Jan 1	1,049,612	1,779,411	1,779,411
Receipts:			
Share of County Sales Tax	529,428	474,500	587,650
Share of County Compensating Use Tax	194,394	175,500	217,350
Transfers from Water Ops Fund	79,999	50,000	0
Transfers from Sewer Ops Fund	0	80,000	0
Transfer from Infrastructure Sales Tax Fund	74,099	0	136,000
Grants and Other Revenues			867,613
Miscellaneous	10,949	28,613	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	888,869	808,613	1,808,613
Resources Available:	1,938,481	2,588,024	3,588,024
Expenditures:			
Contractual Services	126,604	110,000	295,000
Commodities	9,853	0	71,000
Capital Outlay	0	676,000	1,420,000
Grant Match	0	0	0
Debt Service	22,613	22,613	22,613
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	159,070	808,613	1,808,613
Unencumbered Cash Balance Dec 31	1,779,411	1,779,411	1,779,411
2022/2023/2024 Budget Authority Amount:	897,200	858,613	1,808,613

CPA Summary

2024

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2022 is reported)

City of Tonganoxie

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Water Capital		Sewer Capital		Police Equipment		Fire Equipment		Law Enforcement Trust	
Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1
325,431	473,450	52,931	52,931	218,963	218,963	7,104	7,104		
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Utility Charges	307,897	Licenses & Permits	1,600	Special Assessments	90,909	Sales & Use Taxes	0		
Intergovernmental	0	Grants and Donations	38,814	Grants and Donations	14,913	Miscellaneous Revenues	0		
Sale of Property & Equip	0	Reimbursed Expenses	2,593	Reimbursements	655				
		Miscellaneous Revenues	6,580						
		Sale of Property & Equip	6,798						
Total Receipts	307,897	Total Receipts	56,385	Total Receipts	106,477	Total Receipts	0	Total Receipts	980,379
Resources Available:	781,347	Resources Available:	109,316	Resources Available:	325,442	Resources Available:	7,104	Resources Available:	2,056,260
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Contractual Services	31,325	Contractual Services	23,890	Contractual Services	8,125	Contractual Services	0		
Capital Outlay	10,841	Capital Outlay	44,895	Capital Outlay	14,098				
		Grants and Other Expenses	0	Grants and Other Expenses	0				
		Debt Service	34,692	Debt Service	34,692				
Total Expenditures	42,166	Total Expenditures	68,785	Total Expenditures	56,915	Total Expenditures	0	Total Expenditures	372,651
Cash Balance Dec 31	628,266	Cash Balance Dec 31	739,181	Cash Balance Dec 31	40,531	Cash Balance Dec 31	7,104	Cash Balance Dec 31	1,683,609

**Note: These two block figures should agree.

CPA Summary

2024

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

City of Tonganoxie

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Capital Reserve		Infrastructure Sales Tax		Industrial Park Developer		Gallagher Park		Festival/Event	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Miscellaneous	Sales & Use Taxes	Intergovernmental	Sale of Property & Equip	Miscellaneous	Grants and Donations	Miscellaneous		Miscellaneous	
0	706,415	71,992	35,000		0	210			
			29,330						
Total Receipts	706,415	Total Receipts	136,322	Total Receipts	0	Total Receipts	210	Total Receipts	842,947
Resources Available:	1,275,393	Resources Available:	373,064	Resources Available:	9,184	Resources Available:	4,648	Resources Available:	1,663,204
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Contractual Services	169,999	Contractual Services	73,202	Contractual Services	0	Commodities			
Transfer to Special High		Transfer to Bond & Inter	129,911						
Transfer to Bond & Inter	263,300	Capital Outlay							
Transfer to Capital Project	74,099								
Total Expenditures	507,398	Total Expenditures	203,113	Total Expenditures	0	Total Expenditures	55	Total Expenditures	710,566
Cash Balance Dec 31	767,995	Cash Balance Dec 31	169,951	Cash Balance Dec 31	9,184	Cash Balance Dec 31	4,593	Cash Balance Dec 31	952,638

**Note: These two block figures should agree.

CPA Summary

Affidavit in Proof of Publication

STATE OF KANSAS
Leavenworth County

Kelly Schellman of the Legal Dept. of the Tonganoxie Mirror being first duly sworn, deposes and says:

That this weekly newspaper printed in the State of Kansas, and published in and of general circulation in Leavenworth County, Kansas, with a general paid circulation on a weekly basis in Leavenworth County, Kansas, and that said newspaper is not a trade, religious or fraternal publication, and which newspaper has been admitted to the mails as periodicals class matter in said County, and that a notice of which is hereto attached, was published in the regular and entire issue of the Tonganoxie Mirror

Said newspaper is published six days per week, 52 weeks per year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice and been admitted at the post office of Tonganoxie in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks the first publication thereof being made as aforesaid on 08/23/2023 with publications being made on the following dates:

08/23/2023



Subscribed and sworn to before me this 23rd day of August, 2023.



Notary Public

My Appointment expires: 8/19/2024

Notary And Affidavit \$0.00
Additional Copies \$0.00
Publication Charges \$185.60

\$185.60



(Published in the Tonganoxie Mirror on the 23rd of August, 2023)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Tonganoxie
will meet on September 5, 2023 at 7:00 PM at City Council Chambers, 303 Bury Street for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of Ad Valorem tax. Detailed budget information is available at Tonganoxie City Hall or www.tonganoxie.org and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limit of the 2024 budget. Estimated Tax Rate is subject to change depending on the final adopted valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		Proposed Estimated Tax Rate *
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	
General	2,744,813	2.7839	2,924,798	2.9787	5,703,874	2,748,878	2.9787
Dair Service	857,879	2.741	857,879	2.741	1,104,848	557,198	2.741
Library	174,758	1.843	187,598	1.887	404,133	360,533	1.887
Library-Employee Benefits	326,805	1.908	211,848	1.774	193,677	99,731	1.774
Special Highway	170,398		831,000		310,000		
Special Parks	6,288		1,000		5,000		
Trails and Green			1,100		1,100		
Water Operations	1,475,888		1,181,000		1,284,900		
Water Operations	1,070,857		1,177,000		1,180,000		
Sanitation	196,511		457,000		480,000		
Stormwater	56,588		37,900		107,350		
Capital Projects	139,070		808,812		1,808,612		
Non-Budgeted Fund-A	172,831						
Non-Budgeted Fund-B	70,586						
Non-Budgeted Fund-C	121,671						
Total	9,678,848	45.233	10,812,268	44.681	12,707,548	3,261,372	45.521
Less: Transfers	781,387		787,500		871,500		
Net Expenditure	8,897,461		10,024,768		11,836,048		
Total Tax Levied	2,418,555		2,981,352		3,320,000		
Accrued Valuation	53,671,866		61,823,192		72,139,851		
Outstanding Indebtedness:							
January 1	2021		2831		2831		
G.O. Bonds	8,822,000		7,920,000		8,533,000		
Revenue Bonds	0		0		0		
Other	0		978,000		2,780,000		
Less: Purchase Principal	1,215,977		1,331,703		1,124,973		
Total	11,610,977		10,116,702		12,459,912		

*Tax rates are reported in mills
**Revenue Neutral Rate as defined by K.S.A. 17-2015

Daniel Porter
City Official Title Assistant City Manager, City Clerk



NOTICE OF REVENUE NEUTRAL RATE INTENT

Date: July 17, 2023

The Governing Body of the City of Tonganoxie, Kansas, hereby notifies the Leavenworth County Clerk of the intent to potentially exceed the revenue neutral rate in the 2023 levy for the 2024 Budget Year.

The Governing Body intends to potentially exceed the Revenue Neutral Rate and the proposed maximum mill levy rate considered for the City of Tonganoxie, which includes levies collected on behalf of the Tonganoxie Public Library, will be no more than 43.823 mills.

Levies

021 Tonganoxie City – Bond & Interest
097 Tonganoxie City – Employee Benefit
098 Tonganoxie City – Library Emp. Benefit
135 Tonganoxie City – General
217 Tonganoxie City – Library

Maximum Total Levied

43.823 mills

The date of the scheduled public hearing is Tuesday, September 5, 2023 at 7:00 PM and the hearing will be held at the City Council Chambers located at 303 Bury Street, Tonganoxie, Kansas.



City Clerk

RESOLUTION NO. 07-23-03

A RESOLUTION CALLING AND PROVIDING FOR NOTICE OF A PUBLIC HEARING ON THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE NEUTRAL RATE IN THE CITY OF TONGANOXIE, KANSAS, PURSUANT TO K.S.A. 79-2988.

WHEREAS, K.S.A. 79-2988 sets forth requirements for a taxing subdivision to exceed the revenue neutral rate, as more particularly defined therein;

WHEREAS, the Leavenworth County Clerk calculated the revenue neutral rate for the City of Tonganoxie, Kansas (the "City") as 38.302 mills (the "Revenue Neutral Rate");

WHEREAS, the budget proposed by the City's Governing Body will require the levy of a property tax rate that exceeds the Revenue Neutral Rate; and

WHEREAS, the Governing Body intends to hold a hearing and hear testimony from all interested taxpayers desiring to be heard as required by state law,

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

Section 1. Intent to Exceed Revenue Neutral Rate. The Governing Body intends to exceed the Revenue Neutral Rate with a proposed mill levy of no more than 43.823 mills.

Section 2. Public Hearing. The Governing Body shall hold a public hearing on **September 5, 2023 at 7:00 PM** regarding the proposed mill levy and intent to exceed the Revenue Neutral Rate. The public hearing will be held in the City Council Chambers at 303 Bury Street, Tonganoxie, Kansas. Public hearing access information is available by contacting City Hall at (913) 845-2620 or via online request at <https://www.tonganoxie.org/home/webforms/request-service-or-informationmake-suggestion>. Public comment may be submitted in advance of the public hearing via online request at the website identified in the foregoing sentence, or by mail to City Hall, 526 E. 4th Street, Tonganoxie, Kansas 66086.

Section 3. Notices. The City Clerk is hereby authorized and directed to: (A) provide a copy of this Resolution to the Leavenworth County Clerk as notice of the City's proposed intent to exceed the Revenue Neutral Rate; (B) publish this Resolution on the City's website; and (C) publish this Resolution once in a weekly or daily newspaper having a general circulation in Leavenworth County at least 10 days in advance of the public hearing, all in accordance with K.S.A. 79-2988(b).

Section 4. Further Action. The City Manager and other officials and representatives of the City are hereby authorized and directed to take such further actions and to execute any other documents, certificates and instruments as may be necessary or desirable to carry out and comply with the purpose of this Resolution.

Section 5. Effective Date. This Resolution shall be effective immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED BY THE GOVERNING BODY THIS 17th DAY OF JULY, 2023, AND APPROVED BY THE MAYOR.

A handwritten signature in black ink, appearing to read 'DFrese', written over a horizontal line.

David Frese, Mayor

ATTEST:

A handwritten signature in black ink, appearing to read 'D. Porter', written over a horizontal line.

Daniel Porter, Acting City Clerk

Affidavit in Proof of Publication

STATE OF KANSAS
Leavenworth County

Kelly Schellman of the Legal Dept. of the Tonganoxie Mirror being first duly sworn, deposes and says:

That this weekly newspaper printed in the State of Kansas, and published in and of general circulation in Leavenworth County, Kansas, with a general paid circulation on a weekly basis in Leavenworth County, Kansas, and that said newspaper is not a trade, religious or fraternal publication, and which newspaper has been admitted to the mails as periodicals class matter in said County, and that a notice of which is hereto attached, was published in the regular and entire issue of the Tonganoxie Mirror

Said newspaper is published six days per week, 52 weeks per year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice and been admitted at the post office of Tonganoxie in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks the first publication thereof being made as aforesaid on 08/23/2023 with publications being made on the following dates:

08/23/2023

[Handwritten signature]

Subscribed and sworn to before me this 23rd day of August, 2023.

[Handwritten signature]

Notary Public

My Appointment expires: 8/19/2024

Table with 2 columns: Description and Amount. Rows include Notary And Affidavit (\$0.00), Additional Copies (\$0.00), and Publication Charges (\$102.30).



(Published in the Tonganoxie Mirror on the 23rd of August, 2023)

RESOLUTION NO. 07-23-03

A RESOLUTION CALLING AND PROVIDING FOR NOTICE OF A PUBLIC HEARING ON THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE NEUTRAL RATE IN THE CITY OF TONGANOXIE, KANSAS, PURSUANT TO K.S.A. 79-2988.

WHEREAS, K.S.A. 79-2988 sets forth requirements for a taxing subdivision to exceed the revenue neutral rate, as more particularly defined therein; WHEREAS, the Leavenworth County Clerk calculated the revenue neutral rate for the City of Tonganoxie, Kansas (the "City") as 38.202 mills (the "Revenue Neutral Rate"); WHEREAS, the budget proposed by the City's Governing Body will require the levy of a property tax rate that exceeds the Revenue Neutral Rate; and WHEREAS, the Governing Body intends to hold a hearing and hear testimony from all interested taxpayers desiring to be heard as required by state law.

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

Section 1. Intent to Exceed Revenue Neutral Rate. The Governing Body intends to exceed the Revenue Neutral Rate with a proposed mill levy of no more than 43.823 mills. Section 2. Public Hearing.

The Governing Body shall hold a public hearing on September 5, 2023 at 7:00 PM regarding the proposed mill levy and intent to exceed the Revenue Neutral Rate. The public hearing will be held in the City Council Chambers at 303 Bury Street, Tonganoxie, Kansas. Public hearing access information is available by contacting City Hall at (913) 845-2620 or via online request at https://www.tonganoxie.org/home/webforms/request-service-or-information-make-suggestion. Public comment may be submitted in advance of the public hearing via online request at the website identified in the foregoing sentence, or by mail to City Hall, 526 E. 4th Street, Tonganoxie, Kansas 66088. Section 3. Notices. The City Clerk is hereby authorized and directed to: (A) provide a copy of this Resolution to the Leavenworth County Clerk as notice of the City's proposed intent to exceed the Revenue Neutral Rate; (B) publish this Resolution on the City's website; and (C) publish this Resolution once in a weekly or daily newspaper having a general circulation in Leavenworth County at least 10 days in advance of the public hearing, all in accordance with K.S.A. 79-2988(b). Section 4. Further Action. The City Manager and other officials and representatives of the City are hereby authorized and directed to take such further actions and to execute any other documents, certificates and instruments as may be necessary or desirable to carry out and com-

ply with the purpose of this Resolution. Section 5. Effective Date. This Resolution shall be effective immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED BY THE GOVERNING BODY THIS 17th DAY OF JULY, 2023, AND APPROVED BY THE MAYOR.

David Frese, Mayor

ATTEST: Daniel Porter, Acting City Clerk

RESOLUTION NO. 09-23-01

A RESOLUTION OF THE CITY OF TONGANOXIE, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE, PURSUANT TO K.S.A. 79-2988.

WHEREAS, the Revenue Neutral Rate for the City of Tonganoxie, Kansas (the "City") was calculated as 38.302 mills by the Leavenworth County Clerk;

WHEREAS, the budget proposed by the Governing Body of the City will require the levy of a property tax rate exceeding the Revenue Neutral Rate;

WHEREAS, the Governing Body passed Resolution No. 07-23-03 calling and providing for notice of a public hearing on September 5, 2023 on the Governing Body's intent to levy a property tax exceeding the Revenue Neutral Rate, as required by K.S.A. 79-2988;

WHEREAS, the City Clerk provided a copy of Resolution No. 07-23-03 to the Leavenworth County Clerk on or about July 18, 2023, published Resolution No. 07-23-03 on the City's website, and published Resolution No. 07-23-03 in *The Tonganoxie Mirror* on August 23, 2023, all in accordance with the requirements of K.S.A. 79-2988;

WHEREAS, the Governing Body held a public hearing on September 5, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City, having heard testimony, finds it necessary to exceed the Revenue Neutral Rate, as authorized by K.S.A. 79-2988.

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

Section 1. The City shall levy a property tax rate exceeding the Revenue Neutral Rate of 38.302 mills.

Section 2. A copy of this Resolution and a certified copy of the roll call vote reporting, at a minimum, the name and vote of each member of the Governing Body related to exceeding the Revenue Neutral Rate shall be included with the adopted budget, budget certificate and other budget forms filed with the County Clerk and the Director of Accounts and Reports of the Kansas Department of Administration, and shall be published on the website of the Department of Administration. The amount of ad valorem tax to be levied shall be certified to the County Clerk on or before October 1, 2023.

Section 3. The City Manager and other officials and representatives of the City are hereby authorized and directed to take such actions and to execute any other documents, certificates and instruments as may be necessary or desirable to carry out and comply with the intent of this Resolution.

Section 4. This Resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

**ADOPTED BY THE GOVERNING BODY OF THE CITY OF TONGANOXIE, KANSAS,
AND APPROVED BY THE MAYOR ON SEPTEMBER 5, 2023.**

SEAL



A handwritten signature in black ink, appearing to read 'DFR', written over a horizontal line.

David Frese, Mayor

ATTEST:

A handwritten signature in black ink, appearing to read 'D Porter', written over a horizontal line.

Daniel Porter, Acting City Clerk

Roll Call Vote

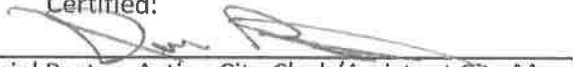
A Roll Call Vote of the City of Tonganoxie City Council To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 5, 2023

Resolution No. 09-23-01

Governing Body Member	Yes	No	No Vote
Matt Partridge	X		
Jennifer McCutchen	X		
Loralee Stevens	X		
Chris Donnelly	X		
Jacob Dale	X		
TOTAL	5	0	0

Certified:



Daniel Porter, Acting City Clerk/Assistant City Manager