2026

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 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	6,828,514	2,198,989	
Debt Service	10-113	8	1,075,324	512,099	
Library	12-1220	8	463,404	409,227	
Library Employee Benefits	12-16,102	9	201,956	69,550	
		9			
Special Highway		10	666,800		
Special Parks		10	17,000		
Special Alcohol & Drug Programs		11	5,000		
Transient Guest		11	10,000		
Water Operations		12	2,252,578		
Sewer Operations		12	1,608,032		
Sanitation		13	532,000		
Stormwater		13	127,000		
Capital Projects		14	1,597,615		
		14			
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Non-Budgeted Funds-C		17			
Non-Budgeted Funds-D		18			
Totals		xxxxxx	15,385,223	3,189,865	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		19			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	38.185
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Daniel Porter
Assistant City Manager
Address:
526 E 4th Street
Tonganoxie, KS 66086
Email:
dporter@tonganoxie.org
Attest: Sept. 10 2025

Fran Kopplin
County Clerk

Governing Body

CPA Summary

City of Tonganoxie

2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,097,412	186,160	2,131	284	2,611	1,736
Debt Service	498,555	44,250	506	67	621	412
Library	383,295	34,020	389	52	477	317
Library Employee Benef	104,187	9,247	106	14	130	86
TOTAL	3,083,449	273,677	3,132	417	3,839	2,551

County Treas Motor Vehicle Estimate	273,677				
County Treas Recreational Vehicle Estimate		3,132			
County Treas 16/20M Vehicle Estimate			417		
County Treas Commercial Vehicle Tax Estimate				3,839	
County Treas Watercraft Tax Estimate					2,551

Motor Vehicle Factor	0.08876				
Recreational Vehicle Factor		0.00102			
16/20M Vehicle Factor			0.00014		
Commercial Vehicle Factor				0.00125	
Watercraft Factor					0.00083

City of Tonganoxie

2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Water Operations	General Fund	30,000	20,000	50,000	KSA 12-825d
Water Operations	Capital Projects Fund	-	-	-	KSA 12-825d
Sewer Operations	General Fund	30,000	20,000	50,000	KSA 12-825d
Sewer Operations	Capital Projects Fund	-	-	-	KSA 12-825d
Infrastructure Sales Tax	Special Highway Fund	200,000	390,000	450,000	KSA 12-1,119
Infrastructure Sales Tax	Debt Fund	261,500	261,850	262,050	Bond Ordinance
Infrastructure Sales Tax	Capital Projects Fund	136,000	580,000	400,000	KSA 12-1,118
	Totals	657,500	1,271,850	1,212,050	
	Adjustments		0	0	
	Adjusted Totals	657,500	1,271,850	1,212,050	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of Tonganoxie

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2013B Refunding Bond	2/1/2013	8/1/2031	1.75	5,680,000	1,490,000	2/1 & 8/1	8/1	34,278	600,000	22,278	155,000
2017A Refund 07A & 08A	11/21/2017	9/1/2029	1.85	1,860,000	470,000	3/1 & 9/1	9/1	14,100	90,000	11,400	95,000
2018A Library	4/19/2018	9/1/2038	2.91	3,660,000	2,805,000	3/1 & 9/1	9/1	101,850	160,000	97,050	165,000
2022A Int Sewer Business Park	2/28/2022	9/1/2032	1.61	1,015,000	825,000	3/1 & 9/1	9/1	16,170	95,000	14,270	100,000
2022B Refund 2013A Taxable Business Park	3/3/2022	9/1/2033	2.24	1,155,000	965,000	3/1 & 9/1	9/1	21,635	100,000	19,635	100,000
Total G.O. Bonds					**6,555,000**			**188,033**	**1,045,000**	**164,633**	**615,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
2023A Temp Notes - Refunding 2022C	2/28/2023	3/1/2025	2.95	2,380,000	2,380,000	3/1 & 9/1	3/1	35,105	2,380,000	0	0
KDHE KWPCR Revolving Loan - C20 3067 01	6/2/2025	9/1/2046	2.48	5,000,000	0	3/1 & 9/1	3/1 & 9/1	0	0	0	0
Total Other					**2,380,000**			**35,105**	**2,380,000**	**0**	**0**
Total Indebtedness					**8,935,000**			**223,138**	**3,425,000**	**164,633**	**615,000**

City of Tonganoxie

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2025	Payments Due 2025	Payments Due 2026
2016 City Hall and Police Statio	2/16/2016	240	2.44	1,100,000	674,692	69,276	69,546
2018 Fire Apparatus	12/14/2018	117	2.99	300,449	129,883	34,692	34,692
2020 Street Sweeper	3/16/2020	120	1.52	209,889	118,954	22,613	22,613
				Totals	**923,529**	**126,582**	**126,851**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

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

Budgeted Year: 2026

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 2025	Proposed Year 2026
Ad Valorem	$383,295	$409,227
Delinquent Tax	$0	$0
Motor Vehicle Tax	$31,576	$34,020
Recreational Vehicle Tax	$408	$389
16/20M Vehicle Tax	$0	$52
TOTAL TAXES	$415,279	$443,688
Difference in Total Taxes:	$28,410	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$3,083,288	$80,747,247
Did Assessed Valuation Decrease?	No	
Levy Rate	5.068	5.068
Difference in Levy Rate:	0.000	
Qualify for grant: 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

City of Tonganoxie 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,925,650	2,249,978	1,999,084
Receipts:			
Ad Valorem Tax	1,969,216	2,097,412	xxxxxxxxxxxxxxxxx
Delinquent Tax	32,093	0	385
Motor Vehicle Tax	200,902	175,113	186,160
Recreational Vehicle Tax	2,422	2,263	2,131
16/20M Vehicle Tax	0	0	284
Commercial Vehicle Tax	2,930	2,114	2,611
Watercraft Tax	3,391	1,898	1,736
Gross Earning (Intangible) Tax	0	0	0
Special Assessments - IRBs/EDXs	0	29,038	30,541
Mineral Production Tax	0	0	0
Local Alcoholic Liquor	5,324	4,800	4,693
Local Compensating Use Tax	310,477	319,760	370,008
Local Sales Tax	688,945	690,910	657,792
Franchise Tax	511,248	499,000	518,000
Licenses	159,850	88,300	154,100
Charges for Service	164,514	170,000	166,000
Fines	225,003	190,000	210,000
Grants and Other Revenues	119,847	91,000	76,000
Interest	389,281	100,000	150,000
Transfer from Water Operations Fund	30,000	20,000	50,000
Transfer from Sewer Operations Fund	30,000	20,000	50,000
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,845,443**	**4,501,608**	**2,630,441**
Resources Available:	**6,771,093**	**6,751,586**	**4,629,525**

City of Tonganoxie

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	6,771,093	6,751,586	4,629,525
Expenditures:			
Administration	706,795	709,105	843,200
Municipal Court	163,108	166,540	188,600
Animal Control	13,200	16,000	15,000
Codes & Building Inspections	102,296	119,174	144,400
Planning	60,807	50,000	40,000
Mayor & Council	33,428	36,500	36,500
Police	1,643,412	1,730,437	1,946,350
Public Works	449,305	493,136	618,600
Fire	1,155,734	1,233,638	1,406,150
Water Park	193,030	197,972	232,450
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	4,521,115	4,752,502	5,471,250
Cash Reserve (2026 column)			1,357,264
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,521,115**	**4,752,502**	6,828,514
Unencumbered Cash Balance Dec 31	2,249,978	1,999,084	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	6,281,024	6,281,024	6,828,514
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	6,828,514
		Tax Required	2,198,989
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,198,989

CPA Summary

City of Tonganoxie 2026

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Administration			
Salaries	253,012	334,405	386,900
Contractual	432,914	353,750	428,500
Commodities	13,984	17,650	18,500
Capital Outlay	6,885	3,300	9,300
Total	**706,795**	**709,105**	**843,200**
Municipal Court			
Salaries	82,496	83,840	90,900
Contractual	79,644	81,900	96,900
Commodities	69	800	800
Capital Outlay	899	0	0
Total	**163,108**	**166,540**	**188,600**
Animal Control			
Salaries			
Contractual	13,200	16,000	15,000
Commodities	0	0	0
Capital Outlay			
Total	**13,200**	**16,000**	**15,000**
Codes & Building Inspections			
Salaries	89,579	98,474	123,200
Contractual	9,149	15,000	15,500
Commodities	3,228	5,700	5,700
Capital Outlay	340	0	0
Total	**102,296**	**119,174**	**144,400**
Planning			
Salaries			
Contractual	60,547	50,000	40,000
Commodities	260	0	0
Capital Outlay			
Total	**60,807**	**50,000**	**40,000**
Mayor & Council			
Salaries			
Contractual	32,553	32,500	32,500
Commodities	875	4,000	4,000
Capital Outlay			
Total	**33,428**	**36,500**	**36,500**
Police			
Salaries	1,345,708	1,426,787	1,684,600
Contractual	133,795	123,600	133,200
Commodities	42,934	67,550	71,050
Capital Outlay	120,975	112,500	57,500
Total	**1,643,412**	**1,730,437**	**1,946,350**
Public Works			
Salaries	278,297	260,186	311,400
Contractual	108,871	115,750	125,500
Commodities	54,429	72,200	78,700
Capital Outlay	7,708	45,000	103,000
Total	**449,305**	**493,136**	**618,600**
Page 1 - Total	**3,172,351**	**3,320,892**	**3,832,650**

City of Tonganoxie 2026

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Fire			
Salaries	993,201	1,029,788	1,175,100
Contractual	123,020	146,400	153,100
Commodities	26,516	39,450	41,450
Capital Outlay	12,997	18,000	36,500
Total	**1,155,734**	**1,233,638**	**1,406,150**
Water Park			
Salaries	107,751	107,272	114,300
Contractual	35,917	46,750	49,250
Commodities	48,454	42,700	46,400
Capital Outlay	908	1,250	22,500
Total	**193,030**	**197,972**	**232,450**
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	1,348,764	1,431,610	1,638,600
Page 1 -Total	**3,172,351**	**3,320,892**	**3,832,650**
Grand Total	**4,521,115**	**4,752,502**	**5,471,250**

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

City of Tonganoxie 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	249,349	242,032	248,137
Receipts:			
Ad Valorem Tax	468,180	498,555	xxxxxxxxxxxxxxxx
Delinquent Tax	9,885	0	
Motor Vehicle Tax	52,627	41,625	44,250
Recreational Vehicle Tax	635	538	506
16/20M Vehicle Tax	0	0	67
Commercial Vehicle Tax	799	503	621
Watercraft Tax	858	452	412
Transfer from Infrastructure Sales Tax Fun	261,500	261,850	262,050
Bond Proceeds	0	0	0
Special Assessments - IRBs/EDXs	0	6,812	7,182
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	794,484	810,335	315,088
Resources Available:	1,043,833	1,052,367	563,225
Expenditures:			
Debt Service	540,301	542,380	364,718
Debt Service with Transfer Funds	261,500	261,850	262,050
Contractual Services	0	0	0
Cash Reserve (2026 column)			448,556
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	801,801	804,230	1,075,324
Unencumbered Cash Balance Dec 31	242,032	248,137	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	1,042,498	1,042,498	1,075,324
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	1,075,324
		Tax Required	512,099
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	512,099

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	110	110	110
Receipts:			
Ad Valorem Tax	357,892	383,295	xxxxxxxxxxxxxxxx
Delinquent Tax	6,691	0	0
Motor Vehicle Tax	38,953	31,576	34,020
Recreational Vehicle Tax	469	408	389
16/20M Vehicle Tax	0	0	52
Commercial Vehicle Tax	577	381	477
Watercraft Tax	641	342	317
Reimbursed Expense	8,559	11,000	13,000
Special Assessments - IRBs/EDXs	0	5,265	5,812
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	413,782	432,267	54,067
Resources Available:	413,892	432,377	54,177
Expenditures:			
Contractual Services (Liab Insur Reimbursed by Library)	8,559	11,000	13,000
Contractual Services (Prop Tax Pass through to Library)	405,223	421,267	450,404
Personal Services (Reimbursed by Library)	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	413,782	432,267	463,404
Unencumbered Cash Balance Dec 31	110	110	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	432,376	432,376	463,404
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	463,404
		Tax Required	409,227
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	409,227

CPA Summary

City of Tonganoxie 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	11,547	11,547	11,547
Receipts:			
Ad Valorem Tax	95,136	104,187	xxxxxxxxxxxxxxxx
Delinquent Tax	1,778	0	
Motor Vehicle Tax	10,354	8,734	9,247
Recreational Vehicle Tax	125	113	106
16/20M Vehicle Tax	0	0	14
Commercial Vehicle Tax	154	105	130
Watercraft Tax	171	95	86
Reimbursed Expense	57,524	80,500	110,000
Special Assessments - IRBs/EDXs	0	1,485	1,276
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**165,242**	**195,219**	**120,859**
Resources Available:	**176,789**	**206,766**	**132,406**
Expenditures:			
Contractual Services (Liab Insur Reimbursed by Library)	0	0	0
Contractual Services (Prop Tax Pass through to Library)	107,718	114,719	80,409
Personal Services (Reimbursed by Library	57,524	80,500	110,000
Cash Reserve (2026 column)			11,547
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**165,242**	**195,219**	**201,956**
Unencumbered Cash Balance Dec 31	11,547	11,547	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	206,766	206,766	201,956
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	201,956
		Tax Required	69,550
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	69,550

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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 Re			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

City of Tonganoxie 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	661,530	579,716	239,785
Receipts:			
State of Kansas Gas Tax	166,943	151,610	151,610
County Transfers Gas	15,150	15,190	15,190
Reimbursements	0	41,000	0
Transfer from Infrastructure Sales Tax Fun	200,000	390,000	450,000
Construction Excise Tax	55,868	50,000	50,000
Grant Receipts	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**437,961**	**647,800**	**666,800**
Resources Available:	**1,099,491**	**1,227,516**	**906,585**
Expenditures:			
Contractual Services	519,775	987,731	400,000
Capital Outlay	0	0	266,800
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**519,775**	**987,731**	**666,800**
Unencumbered Cash Balance Dec 31	579,716	239,785	239,785
2024/2025/2026 Budget Authority Amount	1,875,000	1,875,000	666,800

Adopted Budget

Special Parks	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	19,839	23,463	23,463
Receipts:			
Alcohol Tax	5,324	4,800	4,694
Donations	0	5,200	12,306
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,324**	**10,000**	**17,000**
Resources Available:	**25,163**	**33,463**	**40,463**
Expenditures:			
Contractual Services	1,700	7,000	12,000
Commodities	0	3,000	5,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,700**	**10,000**	**17,000**
Unencumbered Cash Balance Dec 31	23,463	23,463	23,463
2024/2025/2026 Budget Authority Amount	10,000	10,000	17,000

CPA Summary

City of Tonganoxie 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol & Drug Programs**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	1,290	5,290
Receipts:			
Alcohol Tax	1,290	4,000	4,694
Donations	0	0	306
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,290**	**4,000**	**5,000**
Resources Available:	**1,290**	**5,290**	**10,290**
Expenditures:			
Contractual Services	0	0	3,000
Commodities	0	0	2,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**5,000**
Unencumbered Cash Balance Dec 31	1,290	5,290	5,290
2024/2025/2026 Budget Authority Amount	0	0	5,000

Adopted Budget

Transient Guest	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	9,302	11,492	8,692
Receipts:			
Transient Guest Tax	2,190	2,200	2,690
Donations	0	0	7,310
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,190**	**2,200**	**10,000**
Resources Available:	**11,492**	**13,692**	**18,692**
Expenditures:			
Contractual Services	0	5,000	10,000
Commodities	0	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**5,000**	**10,000**
Unencumbered Cash Balance Dec 31	11,492	8,692	8,692
2024/2025/2026 Budget Authority Amount	5,000	5,000	10,000

CPA Summary

City of Tonganoxie 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Operations**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	709,392	1,015,162	1,124,289
Receipts:			
Tax Revenue	38,692	52,000	52,000
Charges for Services	1,843,891	2,028,000	1,996,000
Fines and Fees	300	300	300
Interest on Idle Funds	0	0	186,778
Miscellaneous	17,502	17,500	17,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,900,385**	**2,097,800**	**2,252,578**
Resources Available:	**2,609,777**	**3,112,962**	**3,376,867**
Expenditures:			
Personal Services	502,410	516,532	601,850
Contractual Services	786,019	1,063,866	1,278,500
Commodities	47,852	44,000	71,000
Capital Outlay	25,618	175,972	214,000
Debt Service	202,716	168,303	37,228
Transfer to General Fund	30,000	20,000	50,000
Transfer to Capital Projects Fund	0	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,594,615**	**1,988,673**	**2,252,578**
Unencumbered Cash Balance Dec 31	1,015,162	1,124,289	1,124,289
2024/2025/2026 Budget Authority Amoun	2,122,835	2,122,835	2,252,578

Adopted Budget

Sewer Operations	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	586,159	744,883	716,079
Receipts:			
Charges for Services	1,244,622	1,316,000	1,303,000
Grants and Other Revenues	0	20,000	20,000
Interest on Idle Funds	0	0	285,032
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,244,622**	**1,336,000**	**1,608,032**
Resources Available:	**1,830,781**	**2,080,883**	**2,324,111**
Expenditures:			
Personal Services	388,933	543,237	638,850
Contractual Services	210,435	273,000	352,000
Commodities	59,739	39,500	67,000
Capital Outlay	31,331	222,742	215,000
Debt Service	365,460	276,325	285,182
Transfer to General Fund	30,000	10,000	50,000
Transfer to Capital Projects Fund	0	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,085,898**	**1,364,804**	**1,608,032**
Unencumbered Cash Balance Dec 31	744,883	716,079	716,079
2024/2025/2026 Budget Authority Amoun	1,621,119	1,621,119	1,608,032

CPA Summary

City of Tonganoxie 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	284,146	342,252	342,252
Receipts:			
Charges for Services	460,213	468,000	480,063
Interest on Idle Funds			
Miscellaneous			51,937
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**460,213**	**468,000**	**532,000**
Resources Available:	**744,359**	**810,252**	**874,252**
Expenditures:			
Personal Services	402,107	0	0
Contractual Services	0	468,000	532,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**402,107**	**468,000**	**532,000**
Unencumbered Cash Balance Dec 31	342,252	342,252	342,252
2024/2025/2026 Budget Authority Amount	468,000	468,000	532,000

Adopted Budget

Stormwater	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	99,117	140,795	93,795
Receipts:			
Charges for Services	49,178	50,000	51,000
Grants and Other Revenues	0	0	76,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**49,178**	**50,000**	**127,000**
Resources Available:	**148,295**	**190,795**	**220,795**
Expenditures:			
Personal Services	0	0	0
Contractual Services	7,500	92,000	122,000
Commodities	0	5,000	5,000
Capital Outlay	0	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,500**	**97,000**	**127,000**
Unencumbered Cash Balance Dec 31	140,795	93,795	93,795
2024/2025/2026 Budget Authority Amount	97,000	97,000	127,000

CPA Summary

City of Tonganoxie 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Projects**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,941,578	2,211,526	952,432
Receipts:			
Share of County Sales Tax	534,162	540,000	531,300
Share of County Compensating Use Tax	221,329	214,000	238,700
Transfers from Water Ops Fund	0	0	0
Transfers from Sewer Ops Fund	0	0	0
Transfer from Infrastructure Sales Tax Fun	136,000	580,000	400,000
Reimbursed Expenditures	0	0	250,000
Grants and Other Revenues	66,307	3,263	177,615
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**957,798**	**1,337,263**	**1,597,615**
Resources Available:	**2,899,376**	**3,548,789**	**2,550,047**
Expenditures:			
Contractual Services	122,029	142,958	70,000
Commodities	39,514	68,340	35,000
Capital Outlay	503,694	2,362,446	1,220,000
Grant Match	0	0	0
Debt Service	22,613	22,613	272,615
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**687,850**	**2,596,357**	**1,597,615**
Unencumbered Cash Balance Dec 31	2,211,526	952,432	952,432
2024/2025/2026 Budget Authority Amoun	3,235,263	3,235,263	1,597,615

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	0

CPA Summary

City of Tonganoxie

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

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	366,757	Unencumbered Cash Balance Jan 1	385,064	Unencumbered Cash Balance Jan 1	50,220	Unencumbered Cash Balance Jan 1	200,123	Unencumbered Cash Balance Jan 1	0	Total 1,002,164
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Utility Charges	100,500	Utility Charges	92,000	Licenses & Permits	2,200	Special Assessments	92,701	Sales & Use Taxes	0	
Intergovernmental	0	Grants and Donations	0	Grants and Donations	35,304	Grants and Donations	41,972	Miscellaneous Revenues	0	
Sale of Property & Equipment	0	Sale of Property & Equipment	0	Reimbursed Expenses	4,319	Reimbursements	0			
				Miscellaneous Revenues	12,170	Miscellaneous Revenues	25			
				Sale of Property & Equipment	14,610	Sale of Property & Equipment	21,650			
Total Receipts	100,500	Total Receipts	92,000	Total Receipts	68,603	Total Receipts	156,348	Total Receipts	0	417,451
Resources Available:	467,257	Resources Available:	477,064	Resources Available:	118,823	Resources Available:	356,471	Resources Available:	0	1,419,615
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	0	Contractual Services	0	Commodities	1,597	Contractual Services	11,650	Commodities	0	
Capital Outlay	76,548	Capital Outlay	41,150	Capital Outlay	49,059	Capital Outlay	12,306			
						Grants and Other Expenses	0			
						Debt Service	34,692			
Total Expenditures	76,548	Total Expenditures	41,150	Total Expenditures	50,656	Total Expenditures	58,648	Total Expenditures	0	227,002
Cash Balance Dec 31	390,709	Cash Balance Dec 31	435,914	Cash Balance Dec 31	68,167	Cash Balance Dec 31	297,823	Cash Balance Dec 31	0	1,192,613
										1,192,613

**Note: These two block figures should agree.

CPA Summary

City of Tonganoxie

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Reserve		**Infrastructure Sales Tax**		**Industrial Park Development**		**Gallagher Park**		**Festival/Event**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	915	Cash Balance Jan 1	1,108,238	Cash Balance Jan 1	222,574	Cash Balance Jan 1	8,033	Cash Balance Jan 1	4,403	1,344,163
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Miscellaneous	0	Sales & Use Taxes	750,879	Intergovernmental	0	Grants and Donations	11,400	Miscellaneous	200	
				Sale of Property & Equip	437,275					
				Miscellaneous	0					
Total Receipts	0	Total Receipts	750,879	Total Receipts	437,275	Total Receipts	11,400	Total Receipts	200	1,199,754
Resources Available:	915	Resources Available:	1,859,117	Resources Available:	659,849	Resources Available:	19,433	Resources Available:	4,603	2,543,917
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	0	Transfer to Special Highway	200,000	Contractual Services	19,213	Contractual Services	0	Contractual Services	925	
		Transfer to Bond & Interest	261,500	Capital Outlay	0	Capital Outlay	100			
		Transfer to Capital Projects	136,000							
Total Expenditures	0	Total Expenditures	597,500	Total Expenditures	19,213	Total Expenditures	100	Total Expenditures	925	617,738
Cash Balance Dec 31	915	Cash Balance Dec 31	1,261,617	Cash Balance Dec 31	640,636	Cash Balance Dec 31	19,333	Cash Balance Dec 31	3,678	1,926,179
										1,926,179

**Note: These two block figures should agree.

CPA Summary

City of Tonganoxie

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Rural Housing Incentive District 1		**Rural Housing Incentive District 2**		**Rural Housing Incentive District 3**		**American Rescue Plan Act Grant**		**Opioid Addiction**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	478	Cash Balance Jan 1	3,820	Cash Balance Jan 1	0	Cash Balance Jan 1	453,458	Cash Balance Jan 1	17,280	475,036
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Taxes	20,612	Taxes	47,163	Taxes	0	Grants and Donations	0	Settlement Proceeds	17,686	
Total Receipts	20,612	Total Receipts	47,163	Total Receipts	0	Total Receipts	0	Total Receipts	17,686	85,461
Resources Available:	21,090	Resources Available:	50,983	Resources Available:	0	Resources Available:	453,458	Resources Available:	34,966	560,497
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	20,406	Contractual Services	50,473	Contractual Services	0	Personal Services	0	Contractual Services	0	
						Contractual Services	203,815			
Total Expenditures	20,406	Total Expenditures	50,473	Total Expenditures	0	Total Expenditures	203,815	Total Expenditures	0	274,694
Cash Balance Dec 31	684	Cash Balance Dec 31	510	Cash Balance Dec 31	0	Cash Balance Dec 31	249,643	Cash Balance Dec 31	34,966	285,803
										285,803

**Note: These two block figures should agree.

CPA Summary

City of Tonganoxie

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Debt Proceeds										
Unencumbered Cash Balance Jan 1	631,266	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 631,266
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants and Donations	173,213									
Miscellaneous	0									
Interest Earnings	52,218									
Total Receipts	225,431	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	225,431
Resources Available:	856,697	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	856,697
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	0									
Capital Outlay	215,323									
Grants and Other Expenses	0									
Debt Service	0									
Total Expenditures	215,323	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	215,323
Cash Balance Dec 31	641,374	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	641,374
										641,374

**Note: The two bold yellow figures should agree.

CPA Summary

(First Published in the Tonganoxie Mirror on the 20th of August, 2025)

State of Kansas
City
2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Tonganoxie
will meet on September 2, 2025 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	4,521,115	27.724	4,752,502	27.733	6,828,514	2,198,989	27.233
Debt Service	801,801	6.590	804,230	6.592	1,075,324	512,099	6.342
Library	413,782	4.999	432,267	5.068	463,404	409,227	5.068
Library Employee Benefits	165,242	1.382	195,219	1.377	223,408	91,002	1.127
Special Highway	519,775		987,731		666,800		
Special Parks	1,700		10,000		17,000		
Special Alcohol & Drug Pro					5,000		
Transient Guest			5,000		10,000		
Water Operations	1,594,615		1,988,673		2,252,578		
Sewer Operations	1,085,898		1,364,804		1,608,032		
Sanitation	402,107		468,000		532,000		
Stormwater	7,500		97,000		127,000		
Capital Projects	687,850		2,596,357		1,597,615		
Non-Budgeted Funds-A	227,002						
Non-Budgeted Funds-B	617,738						
Non-Budgeted Funds-C	274,694						
Non-Budgeted Funds-D	215,323						
Totals	11,536,142	40.695	13,701,783	40.770	15,406,675	3,211,317	39.770
						*Revenue Neutral Rate***	*38.185*
Less: Transfers	657,500		1,271,850		1,212,050		
Net Expenditure	10,878,642		12,429,933		14,194,625		
Total Tax Levied	2,935,698		3,083,449		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	72,135,757		3,083,288		80,747,247		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	8,555,000	7,575,000	6,555,000
Revenue Bonds	0	0	0
Other	2,780,000	2,380,000	2,380,000
Lease Purchase Principal	1,124,912	1,025,541	923,529
Total	12,459,912	10,980,541	9,858,529

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Daniel Porter
City Official Title: Assistant City Manager

Affidavit in Proof of Publication

STATE OF KANSAS
Leavenworth County

(Proof on next page)

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

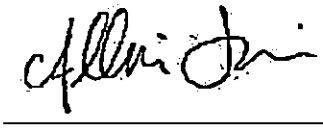
Said newspaper is published six days per week, 52 weeks per year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice and been admitted at the post office of Tonganoxie in said County as second 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 08/20/2025 with publications being made on the following dates:

08/20/2025



Subscribed and sworn to before me this 20th day of August, 2025.



Notary Public

My Appointment expires: 8/19/2024

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



Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 2, 2025

Resolution No. 09-25-01

Governing Body Member	Yes	No	No Vote
David Frese, Mayor			X
Jennifer McCutchen, City Council Member	X		
Jake Dale, City Council Member	X		
Chris Donnelly, City Council Member	X		
Matthew Partridge, City Council Member	X		
Loralee Stevens, City Council Member	X		
TOTAL	5	0	

Certified by City of Tonganoxie:

Lindsay Huntington, City Clerk 9/4/25

Signature and Title Dated:

The following motion must be made prior to approving the Resolution:

I move that we adopt Resolution 09-25-01 to levy a property tax rate exceeding the Revenue Neutral Rate.

Minutes must state who made the motion and seconded the motion.

RESOLUTION NO. 07-25-02

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 38.185 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 40.770 mills.

Section 2. **Public Hearing**. The Governing Body shall hold a public hearing on **September 2, 2025 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 66086. Public hearing access information is available by contacting City Hall at (913) 845-2620 or submitting a request online at https://www.tonganoxie.org/home/webforms/request-service-or-informationmake-suggestion. Public comment may be submitted in advance of the public hearing by mail to City Hall, 526 E. 4th Street, Tonganoxie, Kansas 66086, or by online request at the website identified in the previous sentence.

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 ON JULY 7, 2025, AND APPROVED BY THE MAYOR.

David Frese, Mayor

ATTEST:

Lindsay Huntington, City Clerk

RESOLUTION NO. 09-25-01

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 38.185 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. 07-25-02 calling and providing for notice of a public hearing on September 2, 2025 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. 07-25-02 to the Leavenworth County Clerk on or about July 15, 2025, published Resolution No. 07-25-02 and the required notice of public hearing on the City's website, and published the required notice of public hearing in *The Tonganoxie Mirror* on August 20, 2025, all in accordance with the requirements of K.S.A. 79-2988;

WHEREAS, the Governing Body held a public hearing on September 2, 2025, 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 38.185 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, 2025.

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.

[Remainder of page intentionally blank; signature page follows.]

ADOPTED BY THE GOVERNING BODY OF THE CITY OF TONGANOXIE, KANSAS, AND APPROVED BY THE MAYOR ON SEPTEMBER 2, 2025.

SEAL



David Frese, Mayor

ATTEST:

Lindsay Huntington, City Clerk