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 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	6,281,024	2,097,412	27.733
Debt Service	10-113	8	1,042,498	498,555	6.593
Library	12-1220	8	432,376	383,295	5.068
Library Employee Benefits	12-16,102	9	206,766	104,187	1.377
		9			
Special Highway		10	1,875,000		
Special Parks		10	10,000		
Transient Guest		11	5,000		
Water Operations		11	2,122,835		
Sewer Operations		12	1,621,119		
Sanitation		12	468,000		
Stormwater		13	97,000		
Capital Projects		13	3,235,263		
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Non-Budgeted Funds-C		16			
Non-Budgeted Funds-D		17			
Totals		xxxxxx	17,396,881	3,083,449	40.770
					County Clerk's Use Only
Budget Hearing Notice					75,626,361
Combined Rate and Budget Hearing Notice		18			Nov 1, 2024 Total Assessed Valuation
RNR Hearing Notice					
Neighborhood Revitalization					

Revenue Neutral Rate	38.803
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: Nov. 18, 2024

Janet Klausmeier
County Clerk
by D Scheer

Governing Body

CPA Summary

(First Published in the Tonganoxie Mirror on the 14th of August, 2024)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Tonganoxie
will meet on September 3, 2024 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,839,733	29.787	4,472,407	27.724	6,401,024	2,097,412	27.724
Debt Service	801,009	7.654	801,881	6.590	1,042,498	498,555	6.590
Library	383,313	5.480	403,368	4.999	432,376	383,295	5.066
Library Employee Benefits	189,131	1.774	193,333	1.382	206,766	104,187	1.377
Special Highway	595,183		550,000		1,875,000		
Special Parks	4,985		7,000		10,000		
Transient Guest			1,100		5,000		
Water Operations	1,842,186		1,984,800		2,122,835		
Sewer Operations	1,116,979		1,380,000		1,621,119		
Sanitation	394,250		460,000		468,000		
Stormwater	6,069		105,300		97,000		
Capital Projects	796,075		307,613		3,285,263		
Non-Budgeted Funds-A							
753,402							
Non-Budgeted Funds-B	519,059						
Non-Budgeted Funds-C	131,221						
Non-Budgeted Funds-D	4,725,105						
Totals	16,097,700	44.695	10,666,802	40.695	17,566,881	3,083,449	40.757
						*Revenue Neutral Rate***	38.803
Less: Transfers	717,500		677,500		1,271,850		
Net Expenditure	15,380,200		9,989,302		16,295,031		
Total Tax Levied	2,763,302		2,935,698		xxxxxxxxxxx		
Assessed Valuation	61,823,192		72,135,757		75,653,294		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	7,920,000		8,555,000		7,575,000		
Revenue Bonds	0		0		0		
Other	975,000		2,780,000		2,380,000		
Lease Purchase Principal	1,221,702		1,124,912		1,025,541		
Total	10,116,702		12,459,912		10,980,541		

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

Daniel Porter
City Official Title: Assistant City Manager

Notice of Annual Budget & Budget Amendments Consideration Public Hearings

Publications for annual budget consideration are included as attachments for the following annual budget years.

- 2025 Proposed Budget Consideration
- 2024 Proposed Budget Consideration
- 2023 Proposed Budget Amendments
- 2023 Proposed Budget Consideration
- 2022 Proposed Budget Amendments

Attachment	Size
Notice of Public Hearing for 2025 Budget Consideration	25.15 KB
Notice of Public Hearing for 2024 Budget Consideration	100.68 KB
Notice of Public Hearing for 2023 Budget Amendments Consideration	71.1 KB
Notice of Public Hearing for 2023 Budget Consideration	85.72 KB
Notice of Public Hearing for 2022 Budget Amendments Consideration	86.14 KB

Annual City Budgets
Audits
Notice of Annual Budget & Budget Amendments Consideration Public Hearings
Revenue Neutral Rate Notice of Public Hearings

City of Tonganoxie
526 E. 4th Street
Tonganoxie, KS 66086
Phone: 913.845.2620

Hours
Monday - Friday 8am - 4:30pm

Revenue Neutral Rate Notice of Public Hearings

In March 2021, the Kansas Legislature passed Senate Bill (SB) 13 to establish limitations on ad valorem property tax levies by taxing subdivisions without an additional notice and hearing prior to budget adoption. Subsequently, Senate Substitute for House Bill 2104 was passed to amend the timelines in SB 13. SB 13 is retroactively effective January 1, 2021 and the change in policy applied to the 2022 budget cycle. The bill repealed the tax lid law and computed tax limits imposed by KSA 79-2925b and KSA 79-2925c. Alternatively, the bill introduces the use of a "revenue neutral rate", defined as the amount of ad valorem tax revenue levied in the prior year over the current year assessed valuation estimates, expressed as a mill.

Taxing subdivisions like the City of Tonganoxie cannot levy above the revenue neutral rate (RNR) without holding a Revenue Neutral Rate Hearing for tax payers to attend and provide feedback. By July 20th of each budget year, taxing subdivisions will notify their county clerk of their intent to possibly exceed the RNR by providing the county clerk the proposed tax rate and the RNR hearing information. Beginning in 2022, county clerks will notify via mail (or email if electronic communication has been requested by the tax payer) all tax payers of the revenue neutral rate hearings and levy changes impacting their property. The notification will include on one notice, among other things, all taxing subdivisions within the county that affect the tax payer's property. At the end of the RNR hearing, the governing body of the taxing subdivision must vote to pass a resolution to exceed the RNR for the upcoming budget year if so desired.

The City's publication of information related to the Revenue Neutral Rate is available on the City's website for the following years:

2024 Publication for the 2025 Budget - Resolution 07-24-02: Notification to County Clerk of intent to Exceed the Revenue Neutral Rate in the 2025 Budget

2023 Publication for the 2024 Budget - Resolution 07-23-03: Notification to County Clerk of intent to Exceed the Revenue Neutral Rate in the 2024 Budget

2022 Publication for the 2023 Budget - Resolution 07-22-01: Notification to County Clerk of intent to Exceed the Revenue Neutral Rate in the 2023 Budget

Annual City Budgets
Audits
Notice of Annual Budget & Budget Amendments Consideration Public Hearings

NOTICE OF REVENUE NEUTRAL RATE INTENT

Date: July 15, 2024

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 2024 levy for the 2025 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 **40.757 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
40.757 mills

The date of the scheduled public hearing is Tuesday, September 3, 2024 at 7:00 PM and the hearing will be held at the City Council Chambers located at 303 Bury Street, Tonganoxie, Kansas.

(Seal)

CITY OF TONGANOXIE SEAL LEAVENWORTH COUNTY, KANSAS

Lindsay Huntington
City Clerk

RESOLUTION NO. 07-24-02

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 38.804 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 40.757 mills.

Section 2. **Public Hearing**. The Governing Body shall hold a public hearing on **September 3, 2024 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 potentially exceed the Revenue Neutral Rate; (B) publish this Resolution and the required Notice on the City's website; and (C) publish the required notice 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 15th DAY OF JULY, 2024, AND APPROVED BY THE MAYOR.

David Frese, Mayor

ATTEST:

Lindsay Huntington, City Clerk

RESOLUTION NO. 09-24-01

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 38.803 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. 07-24-02 calling and providing for notice of a public hearing on September 3, 2024 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. 07-24-02 to the Leavenworth County Clerk on or about July 17, 2024, published Resolution No. 07-24-02 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 14, 2024, all in accordance with the requirements of K.S.A. 79-2988;

WHEREAS, the Governing Body held a public hearing on September 3, 2024 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 38.803 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, 2024.

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 3, 2024.

SEAL



David Frese, Mayor

ATTEST:

Lindsay Huntington, City Clerk

Roll Call Vote

According to Kansas Statute 79-2988 (4) a majority vote of the governing body, by the adoption of a resolution or ordinance to approve exceeding the revenue neutral rate, shall be required prior to adoption of a proposed budget that will result in a tax rate in excess of the revenue neutral rate.

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 was held on: September 3, 2024 at 7:00 PM.

RESOLUTION NO. 09-24-01

Governing Body Member	Yes	No	Absent or Abstain
David Frese, Mayor			X
Jennifer McCutchen, City Council Member	X		
Jake Dale, City Council Member	X		
Chris R. Donnelly, City Council Member	X		
Matthew Partridge, City Council Member	X		
Loralee D. Stevens, City Council Member	X		
TOTAL			

Certified by City of Tonganoxie:

Lindsay Huntington, City Clerk — 9/3/2024

Signature & Title — Dated:

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

I move that we adopt Resolution 09-24-01 to levy a property tax rate exceeding the Revenue Neutral Rate.

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

City of Tonganoxie

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,999,933	175,108	2,263	0	2,115	1,898
Debt Service	475,381	41,623	538	0	502	451
Library	360,633	31,576	408	0	381	342
Library Employee Benefit	99,751	8,734	113	0	105	95
TOTAL	2,935,698	257,041	3,322	0	3,103	2,786

County Treas Motor Vehicle Estimate	257,041				
County Treas Recreational Vehicle Estimate		3,322			
County Treas 16/20M Vehicle Estimate			0		
County Treas Commercial Vehicle Tax Estimate				3,103	
County Treas Watercraft Tax Estimate					2,786
Motor Vehicle Factor	0.08756				
Recreational Vehicle Factor		0.00113			
16/20M Vehicle Factor			0.00000		
Commercial Vehicle Factor				0.00106	
Watercraft Factor					0.00095

City of Tonganoxie

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Water Operations	General Fund	112,500	40,000	20,000	KSA 12-825d
Water Operations	Capital Projects Fund	50,000	-	-	KSA 12-825d
Sewer Operations	General Fund	37,500	40,000	20,000	KSA 12-825d
Sewer Operations	Capital Projects Fund	80,000	-	-	KSA 12-825d
Infrastructure Sales Tax	Special Highway Fund	175,000	200,000	390,000	KSA 12-1,119
Infrastructure Sales Tax	Debt Fund	262,500	261,500	261,850	Bond Ordinance
Infrastructure Sales Tax	Capital Projects Fund	-	136,000	580,000	KSA 12-1,118
	Totals	717,500	677,500	1,271,850	
	Adjustments		0	0	
	Adjusted Totals	717,500	677,500	1,271,850	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Tonganoxie

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2013B Refunding Bond	2/1/2013	8/1/2031	1.75	5,680,000	2,075,000	2/1 & 8/1	8/1	45,978	585,000	34,278	600,000
2017A Refund 07A & 08A	11/21/2017	9/1/2029	1.85	1,860,000	555,000	3/1 & 9/1	9/1	16,650	85,000	14,100	90,000
2018A Library	4/19/2018	9/1/2038	2.91	3,660,000	2,960,000	3/1 & 9/1	9/1	106,500	155,000	101,850	160,000
2022A Int Sewer Business Par	2/28/2022	9/1/2032	1.61	1,015,000	920,000	3/1 & 9/1	9/1	18,070	95,000	16,170	95,000
2022B Refund 2013A Taxable	3/3/2022	9/1/2033	2.24	1,155,000	1,065,000	3/1 & 9/1	9/1	23,635	100,000	21,635	100,000
Total G.O. Bonds					7,575,000			210,833	1,020,000	188,033	1,045,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
2023A Temp Notes - Refundir	2/28/2023	3/1/2025	2.95	2,380,000	2,380,000	3/1 & 9/1	3/1	70,210	0	35,105	2,380,000
Total Other					2,380,000			70,210	0	35,105	2,380,000
Total Indebtedness					9,955,000			281,043	1,020,000	223,138	3,425,000

City of Tonganoxie

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 2024	Payments Due 2024	Payments Due 2025
2016 City Hall and Police Station	2/16/2016	240	2.44	1,100,000	725,992	69,015	69,277
2018 Fire Apparatus	12/14/2018	117	2.99	300,449	160,003	34,693	34,693
2020 Street Sweeper	3/16/2020	120	1.52	209,889	139,546	22,613	22,613
				Totals	1,025,541	126,321	126,583

***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: 2025

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 2024	Proposed Year 2025
Ad Valorem	$360,633	$383,295
Delinquent Tax	$0	$0
Motor Vehicle Tax	$33,061	$31,576
Recreational Vehicle Tax	$419	$408
16/20M Vehicle Tax	$59	$0
TOTAL TAXES	$394,172	$415,279
Difference in Total Taxes:	$21,107	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$72,135,757	$75,653,294
Did Assessed Valuation Decrease?	No	
Levy Rate	4.999	5.066
Difference in Levy Rate:	0.067	
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 from

2025

City of Tonganoxie

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,229,714	1,926,185	1,779,416
Receipts:			
Ad Valorem Tax	1,807,410	1,999,933	xxxxxxxxxxxxxxxxxx
Delinquent Tax	15,929	-27	4
Motor Vehicle Tax	175,815	179,694	175,108
Recreational Vehicle Tax	2,250	2,280	2,263
16/20M Vehicle Tax	0	320	0
Commercial Vehicle Tax	2,198	2,405	2,115
Watercraft Tax	1,085	1,383	1,898
Gross Earning (Intangible) Tax	0	0	0
Special Assessments - IRBs/EDXs	0	0	29,038
Mineral Production Tax	0	0	0
Local Alcoholic Liquor	4,365	4,850	4,800
Local Compensating Use Tax	336,411	376,652	319,760
Local Sales Tax	698,766	731,148	690,910
Franchise Tax	444,113	420,000	499,000
Licenses	122,158	78,200	88,300
Charges for Service	157,301	161,300	170,000
Fines	176,561	140,000	190,000
Grants and Other Revenues	69,437	67,500	91,000
Interest	372,405	80,000	100,000
Transfer from Water Operations Fund	112,500	40,000	20,000
Transfer from Sewer Operations Fund	37,500	40,000	20,000
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	**4,536,204**	**4,325,638**	**2,404,196**
Resources Available:	**5,765,918**	**6,251,823**	**4,183,612**

City of Tonganoxie

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	5,765,918	6,251,823	4,183,612
Expenditures:			
Administration	606,278	571,677	709,105
Municipal Court	163,623	158,012	166,540
Animal Control	12,740	15,400	16,000
Codes & Building Inspections	118,014	120,606	119,174
Planning	21,779	63,000	50,000
Mayor & Council	40,179	34,000	36,500
Police	1,393,833	1,674,332	1,730,437
Public Works	353,456	490,102	493,136
Fire	946,835	1,151,425	1,233,638
Water Park	182,996	193,853	197,972
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)	3,839,733	4,472,407	4,752,502
Cash Reserve (2025 column)			1,115,401
Miscellaneous			413,121
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,839,733**	**4,472,407**	**6,281,024**
Unencumbered Cash Balance Dec 31	1,926,185	1,779,416	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	4,826,320	5,554,177	6,281,024
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,281,024
		Tax Required	2,097,412
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	2,097,412

CPA Summary

2025

City of Tonganoxie

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Administration			
Salaries	189,666	226,822	334,405
Contractual	345,998	326,155	353,750
Commodities	8,087	15,900	17,650
Capital Outlay	62,527	2,800	3,300
Total	606,278	571,677	709,105
Municipal Court			
Salaries	60,996	73,312	83,840
Contractual	101,269	83,900	81,900
Commodities	699	800	800
Capital Outlay	659	0	0
Total	163,623	158,012	166,540
Animal Control			0
Salaries	12,740	15,200	16,000
Contractual	0	200	0
Commodities			
Capital Outlay			
Total	12,740	15,400	16,000
Codes & Building Inspections			
Salaries	86,449	94,906	98,474
Contractual	2,740	14,000	15,000
Commodities	2,442	11,700	5,700
Capital Outlay	26,383	0	0
Total	118,014	120,606	119,174
Planning			0
Salaries	21,768	63,000	50,000
Contractual	11		0
Commodities			0
Capital Outlay			
Total	21,779	63,000	50,000
Mayor & Council			
Salaries	39,223	30,000	32,500
Contractual	956	4,000	4,000
Commodities			
Capital Outlay			
Total	40,179	34,000	36,500
Police			
Salaries	1,219,215	1,356,482	1,426,787
Contractual	110,765	134,900	123,600
Commodities	58,605	65,450	67,550
Capital Outlay	5,248	117,500	112,500
Total	1,393,833	1,674,332	1,730,437
Public Works			
Salaries	183,344	291,152	260,186
Contractual	117,839	114,750	115,750
Commodities	51,809	69,200	72,200
Capital Outlay	464	15,000	45,000
Total	353,456	490,102	493,136
Page 1 - Total	2,709,902	3,127,129	3,320,892

2025

City of Tonganoxie

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Fire			
Salaries	777,468	965,275	1,029,788
Contractual	99,419	131,200	146,400
Commodities	28,316	36,950	39,450
Capital Outlay	41,632	18,000	18,000
Total	946,835	1,151,425	1,233,638
Water Park			
Salaries	106,669	106,553	107,272
Contractual	32,152	45,450	46,750
Commodities	39,485	40,600	42,700
Capital Outlay	4,690	1,250	1,250
Total	182,996	193,853	197,972
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	1,129,831	1,345,278	1,431,610
Page 1 -Total	2,709,902	3,127,129	3,320,892
Grand Total	3,839,733	4,472,407	4,752,502

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

City of Tonganoxie 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	248,373	249,349	232,167
Receipts:			
Ad Valorem Tax	465,672	475,381	xxxxxxxxxxxxxxxx
Delinquent Tax	5,586	0	0
Motor Vehicle Tax	66,158	46,177	41,623
Recreational Vehicle Tax	849	586	538
16/20M Vehicle Tax	0	82	0
Commercial Vehicle Tax	815	618	502
Watercraft Tax	405	355	451
Transfer from Infrastructure Sales Tax Fund	262,500	261,500	261,850
Bond Proceeds	0	0	0
Special Assessments - IRBs/EDXs	0	0	6,812
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**801,985**	**784,699**	**311,776**
Resources Available:	**1,050,358**	**1,034,048**	**543,943**
Expenditures:			
Debt Service	538,509	540,381	542,380
Debt Service with Transfer Funds	262,500	261,500	261,850
Contractual Services	0	0	0
Cash Reserve (2025 column)			238,268
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**801,009**	**801,881**	**1,042,498**
Unencumbered Cash Balance Dec 31	249,349	232,167	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,009,518	1,033,072	1,042,498
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,042,498
		Tax Required	498,555
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	498,555

Adopted Budget Library	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	109	109	109
Receipts:			
Ad Valorem Tax	332,500	360,633	xxxxxxxxxxxxxxxx
Delinquent Tax	3,389	0	0
Motor Vehicle Tax	38,471	33,061	31,576
Recreational Vehicle Tax	493	419	408
16/20M Vehicle Tax	0	59	0
Commercial Vehicle Tax	447	442	381
Watercraft Tax	236	254	342
Reimbursed Expense	7,777	8,500	11,000
Special Assessments - IRBs/EDXs	0	0	5,265
Interest on Idle Funds	0		0
Neighborhood Revitalization Rebate	0		0
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**383,313**	**403,368**	**48,972**
Resources Available:	**383,422**	**403,477**	**49,081**
Expenditures:			
Contractual Services (Liab Insur Reimbursed	7,777	8,500	11,000
Contractual Services (Prop Tax Receipts Pass	375,536	394,868	421,376
Personal Services (Reimbursed by Library)	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**383,313**	**403,368**	**432,376**
Unencumbered Cash Balance Dec 31	109	109	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	383,877	404,153	432,376
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	432,376.00
		Tax Required	383,295
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	383,295

CPA Summary

2025

City of Tonganoxie

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,000	11,547	11,547
Receipts:			
Ad Valorem Tax	107,637	99,751	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,088	0	0
Motor Vehicle Tax	12,350	10,702	8,734
Recreational Vehicle Tax	158	136	113
16/20M Vehicle Tax	0	19	0
Commercial Vehicle Tax	186	143	105
Watercraft Tax	76	82	95
Reimbursed Expense	78,183	82,500	80,500
Special Assessments - IRBs/EDXs	0	0	1,485
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**199,678**	**193,333**	**91,032**
Resources Available:	**200,678**	**204,880**	**102,579**
Expenditures:			
Contractual Services (Liab Insur Reimbursed	0	0	0
Contractual Services (Prop Tax Pass through	121,495	110,833	114,719
Personal Services (Reimbursed by Library)	67,636	82,500	80,500
			11,547
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**189,131**	**193,333**	**206,766**
Unencumbered Cash Balance Dec 31	11,547	11,547	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	237,022	193,657	206,766
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	206,766
		Tax Required	104,187
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	104,187

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	**0**	**0**	xxxxxxxxxxxxxxxxxx
2023/2024/2025 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 2024 Ad Valorem Tax	0

CPA Summary

City of Tonganoxie

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	839,836	661,530	661,530
Receipts:			
State of Kansas Gas Tax	155,686	151,190	151,060
County Transfers Gas	15,850	15,150	15,140
Reimbursements	0	143,210	290,000
Transfer from Infrastructure Sales Tax Fund	175,000	200,000	390,000
Construction Excise Tax	70,341	40,000	50,000
Grant Receipts			935,000
Miscellaneous		450	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**416,877**	**550,000**	**1,831,200**
Resources Available:	**1,256,713**	**1,211,530**	**2,492,730**
Expenditures:			
Contractual Services	595,183	550,000	1,725,000
Capital Outlay	0	0	150,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**595,183**	**550,000**	**1,875,000**
Unencumbered Cash Balance Dec 31	661,530	661,530	617,730
2023/2024/2025 Budget Authority Amount:	631,000	550,000	1,875,000

Adopted Budget **Special Parks**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	20,458	19,838	19,838
Receipts:			
Alcohol Tax	4,365	5,443	4,800
Donations	0	1,557	5,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,365**	**7,000**	**10,000**
Resources Available:	**24,823**	**26,838**	**29,838**
Expenditures:			
Contractual Services	2,015	4,000	7,000
Commodities	2,970	3,000	3,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,985**	**7,000**	**10,000**
Unencumbered Cash Balance Dec 31	19,838	19,838	19,838
2023/2024/2025 Budget Authority Amount:	5,000	7,000	10,000

CPA Summary

City of Tonganoxie 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Transient Guest**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	7,397	9,302	9,302
Receipts:			
Transient Guest Tax	1,905	1,100	2,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,905**	**1,100**	**2,200**
Resources Available:	**9,302**	**10,402**	**11,502**
Expenditures:			
Contractual Services	0	1,100	5,000
Commodities	0	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**1,100**	**5,000**
Unencumbered Cash Balance Dec 31	9,302	9,302	6,502
2023/2024/2025 Budget Authority Amount:	1,100	1,100	5,000

Adopted Budget

Water Operations	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	899,511	710,662	710,662
Receipts:			
Tax Revenue	19,947	15,000	36,000
Charges for Services	1,615,667	1,952,000	1,892,000
Fines and Fees	220	300	300
Miscellaneous	17,503	17,500	17,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,653,337**	**1,984,800**	**1,945,800**
Resources Available:	**2,552,848**	**2,695,462**	**2,656,462**
Expenditures:			
Personal Services	633,875	548,084	516,532
Contractual Services	756,190	1,074,500	1,213,000
Commodities	48,269	85,500	71,000
Capital Outlay	74,984	34,000	134,000
Debt Service	166,368	202,716	168,303
Transfer to General Fund	112,500	40,000	20,000
Transfer to Capital Projects Fund	50,000	0	0
Cash Reserve (2025 column)		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,842,186**	**1,984,800**	**2,122,835**
Unencumbered Cash Balance Dec 31	710,662	710,662	533,627
2023/2024/2025 Budget Authority Amount:	2,181,000	1,984,800	2,122,835

CPA Summary

2025

City of Tonganoxie

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Operations**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	645,315	590,347	590,347
Receipts:			
Charges for Services	1,054,011	1,380,000	1,274,000
Grants and Other Revenues	8,000	0	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,062,011**	**1,380,000**	**1,279,000**
Resources Available:	1,707,326	1,970,347	1,869,347
Expenditures:			
Personal Services	314,912	424,290	543,237
Contractual Services	129,355	305,000	333,000
Commodities	50,117	75,000	67,000
Capital Outlay	141,213	30,000	191,000
Debt Service	363,882	505,710	466,882
Transfer to General Fund	37,500	40,000	20,000
Transfer to Capital Projects Fund	80,000	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,116,979**	**1,380,000**	**1,621,119**
Unencumbered Cash Balance Dec 31	590,347	590,347	248,228
2023/2024/2025 Budget Authority Amount:	1,335,000	1,380,000	1,621,119

Adopted Budget **Sanitation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	225,343	284,145	284,145
Receipts:			
Charges for Services	453,052	460,000	468,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**453,052**	**460,000**	**468,000**
Resources Available:	**678,395**	**744,145**	**752,145**
Expenditures:			
Personal Services	0	0	0
Contractual Services	394,250	460,000	468,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**394,250**	**460,000**	**468,000**
Unencumbered Cash Balance Dec 31	284,145	284,145	284,145
2023/2024/2025 Budget Authority Amount:	455,000	460,000	468,000

CPA Summary

City of Tonganoxie 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Stormwater**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	56,587	99,118	99,118
Receipts:			
Charges for Services	48,600	48,700	50,000
Grants and Other Revenues	0	56,600	47,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**48,600**	**105,300**	**97,000**
Resources Available:	**105,187**	**204,418**	**196,118**
Expenditures:			
Personal Services	0	0	0
Contractual Services	896	100,300	92,000
Commodities	5,173	5,000	5,000
Capital Outlay	0	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,069**	**105,300**	**97,000**
Unencumbered Cash Balance Dec 31	99,118	99,118	99,118
2023/2024/2025 Budget Authority Amount:	57,000	105,300	97,000

Adopted Budget

Capital Projects	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,779,411	1,941,579	3,442,579
Receipts:			
Share of County Sales Tax	553,622	587,650	540,000
Share of County Compensating Use Tax	215,775	217,350	214,000
Transfers from Water Ops Fund	50,000	0	0
Transfers from Sewer Ops Fund	80,000	0	0
Transfer from Infrastructure Sales Tax Fund	0	136,000	580,000
Grants and Other Revenues	58,846	867,613	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**958,243**	**1,808,613**	**1,334,000**
Resources Available:	**2,737,654**	**3,750,192**	**4,776,579**
Expenditures:			
Contractual Services	106,061	135,000	217,500
Commodities	16,645	71,000	65,000
Capital Outlay	650,756	79,000	2,930,150
Grant Match	0	0	0
Debt Service	22,613	22,613	22,613
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**796,075**	**307,613**	**3,235,263**
Unencumbered Cash Balance Dec 31	1,941,579	3,442,579	1,541,316
2023/2024/2025 Budget Authority Amount:	858,613	1,808,613	3,235,263

CPA Summary

City of Tonganoxie

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name: Water Capital		(2) Fund Name: Sewer Capital		(3) Fund Name: Police Equipment		(4) Fund Name: Fire Equipment		(5) Fund Name: Law Enforcement Trust		
Unencumbered Cash Balance Jan 1	628,266	Unencumbered Cash Balance Jan 1	739,181	Unencumbered Cash Balance Jan 1	40,531	Unencumbered Cash Balance Jan 1	268,527	Unencumbered Cash Balance Jan 1	0	Total 1,676,505
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Utility Charges	48,417	Utility Charges	48,069	Licenses & Permits	2,100	Special Assessments	93,649	Sales & Use Taxes	0	
Intergovernmental	0	Grants and Donations	0	Grants and Donations	8,863	Grants and Donations	22,855	Miscellaneous Revenues	0	
Sale of Property & Equip	0	Sale of Property & Equip	0	Reimbursed Expenses	569	Reimbursements	0			
				Miscellaneous Revenues	6,080					
				Sale of Property & Equip	0					
Total Receipts	48,417	Total Receipts	48,069	Total Receipts	17,612	Total Receipts	116,504	Total Receipts	0	230,602
Resources Available:	676,683	Resources Available:	787,250	Resources Available:	58,143	Resources Available:	385,031	Resources Available:	0	1,907,107
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	14,625	Contractual Services	53,375	Commodities	7,923	Contractual Services	62,634	Commodities	0	
Capital Outlay	295,301	Capital Outlay	197,269	Capital Outlay	0	Capital Outlay	87,583			
						Grants and Other Expens	0			
						Debt Service	34,692			
Total Expenditures	309,926	Total Expenditures	250,644	Total Expenditures	7,923	Total Expenditures	184,909	Total Expenditures	0	753,402
Cash Balance Dec 31	366,757	Cash Balance Dec 31	536,606	Cash Balance Dec 31	50,220	Cash Balance Dec 31	200,122	Cash Balance Dec 31	0	1,153,705 **
										1,153,705 **

**Note: These two block figures should agree.

CPA Summary

City of Tonganoxie

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Reserve		**Infrastructure Sales Tax**		**ndustrial Park Developmer**		**Gallagher Park**		**Festival/Event**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	915	Cash Balance Jan 1	767,995	Cash Balance Jan 1	169,951	Cash Balance Jan 1	9,184	Cash Balance Jan 1	4,593	952,638
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Miscellaneous	0	Sales & Use Taxes	777,743	Intergovernmental	0	Grants and Donations	0	Miscellaneous	310	
				Sale of Property & Equip	108,880					
				Miscellaneous	0					
Total Receipts	0	Total Receipts	777,743	Total Receipts	108,880	Total Receipts	0	Total Receipts	310	886,933
Resources Available:	915	Resources Available:	1,545,738	Resources Available:	278,831	Resources Available:	9,184	Resources Available:	4,903	1,839,571
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	0	Transfer to Special High	175,000	Contractual Services	79,907	Contractual Services	1,152	Commodities	500	
		Transfer to Bond & Inter	262,500	Capital Outlay	0					
		Transfer to Capital Proje	0							
Total Expenditures	0	Total Expenditures	437,500	Total Expenditures	79,907	Total Expenditures	1,152	Total Expenditures	500	519,059
Cash Balance Dec 31	915	Cash Balance Dec 31	1,108,238	Cash Balance Dec 31	198,924	Cash Balance Dec 31	8,032	Cash Balance Dec 31	4,403	1,320,512 **
										1,320,512 **

**Note: These two block figures should agree.

CPA Summary

City of Tonganoxie

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
al Housing Incentive Distr		al Housing Incentive Distr		erican Rescue Plan Act Gr		derate Income Housing Gr		Opioid Addiction		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	340	Cash Balance Jan 1	0	Cash Balance Jan 1	765,857	Cash Balance Jan 1	0	Cash Balance Jan 1	0	766,197
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Taxes	22,774	Taxes	3,821	Grants and Donations	0	Grants and Donations	0	Settlement Proceeds	17,281	
Total Receipts	22,774	Total Receipts	3,821	Total Receipts	0	Total Receipts	0	Total Receipts	17,281	43,876
Resources Available:	23,114	Resources Available:	3,821	Resources Available:	765,857	Resources Available:	0	Resources Available:	17,281	810,073
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	22,636	Contractual Services	0	Personal Services	0	Contractual Services	0	Contractual Services	0	
				Contractual Services	108,585					
Total Expenditures	22,636	Total Expenditures	0	Total Expenditures	108,585	Total Expenditures	0	Total Expenditures	0	131,221
Cash Balance Dec 31	478	Cash Balance Dec 31	3,821	Cash Balance Dec 31	657,272	Cash Balance Dec 31	0	Cash Balance Dec 31	17,281	678,852 **
										678,852 **

**Note: These two block figures should agree.

CPA Summary

City of Tonganoxie

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is reported)

2025

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	1,759,401	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 1,759,401
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Debt Proceeds	2,380,000									
Grant Receipts	1,166,626									
Interest Earnings	50,344									
Total Receipts	3,596,970	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	3,596,970
Resources Available:	5,356,371	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	5,356,371
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Principal Repayment	2,780,000									
Interest	82,937									
Capital Outlay	1,862,168									
Total Expenditures	4,725,105	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	4,725,105
Cash Balance Dec 31	631,266	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**631,266** **
										631,266 **

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

CPA Summary