

# DE SOTO



KANSAS

## **2020** ***MUNICIPAL BUDGET***

*Adopted*  
***August 15, 2019***

Rick Walker, Mayor

City Council Members:  
Lori Murdock, President  
Rob Daniels  
Kevin Honomichl  
Danny Lane  
Kevin Ritter



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August 15, 2019

**Rick Walker**  
*Mayor*

## Budget Introduction Message

Mayor Walker and City Council Members:

Mike Brungardt, P.E.  
*City Administrator*  
*City Engineer*

I am happy to present for your approval the City's operating budget for 2020. No single responsibility of a city's governing body and administrative officials is more critical than the preparation and adoption of the annual budget. The budget is the principal policy management tool of the governing body and sets the course for the organizational work plan and levels of service for the community.

Lana R. McPherson  
MMC  
*City Clerk*

Patrick G. Reavey  
*City Attorney*

Throughout this document, the reader will notice a concerted effort to correlate the policy directives of our budget with the goals and objectives of the City's Strategic Plan. We have also built on our efforts during the previous three budget cycles to provide an even greater level of descriptive detail and reasoning behind policy decisions and for individual line items within the budget.

### CITY COUNCIL:

Rob Daniels  
Kevin Honomichl  
Danny Lane  
Lori Murdock  
Kevin Ritter

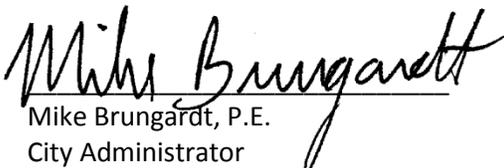
Regionally, the Kansas City metropolitan area has grown strongly in recent years, averaging more than 18,000 new jobs annually from 2012 to 2017. In 2019, the Kansas City metropolitan area is projected to add more than 16,100 new jobs, with employment growth of 1.5 percent. The growth is projected to be broad-based, with the production, service, and government sectors' employment expected to each grow more than one percent. Labor market remains strong, inflation remains low and stable. Still, US economic growth is slowing, and trade policy continues to be a headwind to growth.

In De Soto, residential building activity and franchise revenues continues to be strong, while sales tax revenues have cooled off from their recent double-digit increases. Assessed valuations are rising steadily, and continued strength is projected for the next 12 months. We have no reason to believe that the real estate market and building activity will not show continued strength, although some cooling of the regional housing market can be expected within the next 24 months. Regional consumer demand and confidence are expected to remain moderately strong throughout the next 18 months.

Overall, the 2020 budget maintains or slightly expands levels of service compared to previous years. Slight increases in road maintenance expenditures and personnel in the general fund are offset by increases in expected tax revenues, and by a projected decrease to the end of year fund balance, which has been elevated during the past two budget cycles. Long term projections for the general fund show a moderation in balances toward the levels set by our budgetary policy.

Additional details about budgetary policy decisions, expense and revenue projections, and use of funds are contained throughout the remainder of this document.

Sincerely,



Mike Brungardt, P.E.  
City Administrator  
City of De Soto, Kansas

[www.desotoks.us](http://www.desotoks.us)

P O Box C  
32905 W 84<sup>th</sup> Street  
De Soto, KS 66018

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FAX 913-583-3123

# 2020 Budget Summary

City Of De Soto  
32905 West 84th Street  
De Soto, KS, 66018



## 2020

		2019 General Fund Projections							2020	
		General Fund	Water Fund	Sewer Fund	Refuse	Police	Debt Service	Capital Improvements	Total	
<b>Revenues</b>										
Franchise Fees	\$ 625,000	\$ 645,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 645,000	
Fees/Fines/Permits/Etc.	\$ 644,000	\$ 552,000	\$ -	\$ -	\$ -	\$ 41,700	\$ 87,187	\$ 750,000	\$ 1,430,887	
Transfers	\$ 84,272	\$ 128,612	\$ -	\$ -	\$ -	\$ -	\$ 660,334	\$ 458,945	\$ 1,247,891	
Sales Tax	\$ 1,719,000	\$ 1,700,000	\$ -	\$ -	\$ -	\$ -	\$ 498,000	\$ -	\$ 2,198,000	
Property Tax	\$ 1,213,210	\$ 1,292,437	\$ -	\$ -	\$ -	\$ 484,866	\$ 333,045	\$ -	\$ 2,110,347	
Service Charges	\$ -	\$ 1,763,396	\$ 650,431	\$ 540,850	\$ -	\$ -	\$ -	\$ -	\$ 2,954,677	
<b>TOTAL</b>	<b>\$ 4,285,482</b>	<b>\$ 4,318,049</b>	<b>\$ 1,763,396</b>	<b>\$ 650,431</b>	<b>\$ 540,850</b>	<b>\$ 526,566</b>	<b>\$ 1,578,565</b>	<b>\$ 1,208,945</b>	<b>\$ 10,586,802</b>	
<b>Expenses</b>										
Cap. Outlay	\$ 680,800	\$ 975,188	\$ 43,512	\$ 16,675	\$ -	\$ -	\$ -	\$ -	\$ 1,035,375	
Commodities	\$ 432,045	\$ 459,150	\$ 356,700	\$ 96,200	\$ -	\$ -	\$ -	\$ -	\$ 912,050	
Contractual	\$ 1,159,070	\$ 1,418,655	\$ 370,400	\$ 227,300	\$ 550,000	\$ 531,639	\$ 1,661,940	\$ 875,000	\$ 5,634,934	
Transfers	\$ 174,337	\$ 66,620	\$ 599,246	\$ 178,306	\$ -	\$ -	\$ -	\$ -	\$ 844,172	
Personnel	\$ 2,140,856	\$ 2,340,432	\$ 605,147	\$ 193,464	\$ -	\$ -	\$ -	\$ -	\$ 3,139,043	
<b>TOTAL</b>	<b>\$ 4,587,108</b>	<b>\$ 5,260,045</b>	<b>\$ 1,975,005</b>	<b>\$ 711,945</b>	<b>\$ 550,000</b>	<b>\$ 531,639</b>	<b>\$ 1,661,940</b>	<b>\$ 875,000</b>	<b>\$ 11,565,574</b>	
<b>Starting Cash Balance</b>	<b>\$2,187,120</b>	<b>\$ 1,885,493</b>	<b>\$ 1,288,408</b>	<b>\$ 367,638</b>	<b>\$ 63,776</b>	<b>\$ 57,163</b>	<b>\$ 495,650</b>	<b>\$ 678,550</b>	<b>\$ 4,836,679</b>	
<b>Revenues</b>	<b>\$4,285,482</b>	<b>\$ 4,318,049</b>	<b>\$ 1,763,396</b>	<b>\$ 650,431</b>	<b>\$ 540,850</b>	<b>\$ 526,566</b>	<b>\$ 1,578,565</b>	<b>\$ 1,208,945</b>	<b>\$ 10,586,802</b>	
<b>Expenses</b>	<b>\$4,587,108</b>	<b>\$ 5,260,045</b>	<b>\$ 1,975,005</b>	<b>\$ 711,945</b>	<b>\$ 550,000</b>	<b>\$ 531,639</b>	<b>\$ 1,661,940</b>	<b>\$ 875,000</b>	<b>\$ 11,565,574</b>	
Unexpended Appropriations	N/A	\$ (75,000)	\$ 50,000	\$ 35,000						
Contingency	N/A	\$ (750,000)								
<b>EOY Cash Balance</b>	<b>\$1,885,493</b>	<b>\$ 1,768,498</b>	<b>\$ 1,126,799</b>	<b>\$ 341,124</b>	<b>\$ 54,626</b>	<b>\$ 52,090</b>	<b>\$ 412,276</b>	<b>\$ 1,012,495</b>	<b>\$ 4,767,907</b>	

## Policy Directives

During the formulation of the 2020 budget, several policy directives were presented and debated. The table below lists the significant policy decisions that were made during the budgeting process.

Issue																																		
<b>1</b>	<p><b>Mill Levy:</b> The 2020 budget represents a slight decrease in the mill levy from 2019. The total 2020 City mill levy is projected at 24.195 Mills.</p> <table border="1"> <thead> <tr> <th>TAX RATES (MILLS) ALL FUNDS</th> <th>2017 Audited</th> <th>2018 Audited</th> <th>2019 Projected</th> <th>2020 Draft Budget</th> </tr> </thead> <tbody> <tr> <td>General Fund</td> <td>15.572</td> <td>14.5064</td> <td>14.145</td> <td>14.145</td> </tr> <tr> <td>Law Enforcement Fund</td> <td>6.550</td> <td>5.8700</td> <td>5.997</td> <td>5.850</td> </tr> <tr> <td>Debt Service Fund</td> <td>4.940</td> <td>4.9221</td> <td>4.250</td> <td>4.200</td> </tr> <tr> <td>Total Tax Rate All Funds</td> <td>27.062</td> <td>25.299</td> <td>24.392</td> <td>24.195</td> </tr> <tr> <td>Total Annual Tax Increase-- All Funds</td> <td>23.1%</td> <td>-6.5%</td> <td>-3.8%</td> <td>-0.8%</td> </tr> </tbody> </table>				TAX RATES (MILLS) ALL FUNDS	2017 Audited	2018 Audited	2019 Projected	2020 Draft Budget	General Fund	15.572	14.5064	14.145	14.145	Law Enforcement Fund	6.550	5.8700	5.997	5.850	Debt Service Fund	4.940	4.9221	4.250	4.200	Total Tax Rate All Funds	27.062	25.299	24.392	24.195	Total Annual Tax Increase-- All Funds	23.1%	-6.5%	-3.8%	-0.8%
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<b>2</b>	<p><b>Tax Lid:</b> General Fund ad-valorem tax revenues are set at \$1,172,357, Debt Service ad-valorem revenues are \$327,045, and Law Enforcement ad-valorem revenues are \$484,866 for a total of \$1,984,268. This is below the maximum allowable under the state’s tax lid calculations of \$1,989,269.</p>																																	
<b>3</b>	<p><b>Budget to Zero:</b> As has been our practice since 2018, we have elected to increase our overall General Fund appropriations to include the majority of the cash balance reserve. This is done in the form of a \$750,000 lump sum figure for “Contingency” within the general fund administration budget. Doing this gives budget authority to account unforeseen emergencies during the year without having to complete a budget amendment, even though we have no intent to spend this money. Generally, it remains the intent to maintain a General Fund cash balance of around 30% of total appropriations.</p>																																	
<b>4</b>	<p><b>Wage Increases &amp; Compensation Study:</b> The base budget includes 4.0% increase in hourly wages for all City employees, throughout all departments. This increase is in line with almost all other Johnson County cities, based on discussions with other City Managers. In accordance with the City’s Compensation Study and Pay plan, this overall amount will be divided into a “Cost of Living” adjustment and a “Merit” portion. This year, according to the Bureau of Labor Statistics, the Employment Cost Index for our region is 1.5%. This will therefore be set as the Cost of Living portion, and the remaining 2.5% will be discretionary merit. This increase has been factored into the personnel budgets in all departments for all applicable funds.</p>																																	
<b>5</b>	<p><b>Economic Development:</b> Included in the administration budget for 2020 is a \$35,000 increase to Economic Development from \$55,000 in 2019 to \$90,000 in 2020. This is in response to a desire to increase our investment in ED initiatives, which might involve separating the City’s Economic Development from the Chamber of Commerce, with the ED Director position being fully funded by the City’s ED contribution. The EDC is having a day-long strategic planning retreat on May 1<sup>st</sup> that may provide some clarity to this issue.</p>																																	
<b>6</b>	<p><b>Staffing:</b></p> <ul style="list-style-type: none"> <li>General Fund: In 2019 we promoted the Utility Billing Clerk (in the Administration department) to the position of Court Clerk (in the court department). That person is able to continue to perform utility billing functions, so we did not have to backfill the Utility Billing position. This allowed us to recruit and hire a full-time Communications and Outreach position in 2019. As a result, the personnel item in the 2020 Administration budget has been increased slightly from 2020 to account for a slightly higher PayScale for the communications position. The Court budget remain unchanged.</li> </ul>																																	

	<ul style="list-style-type: none"><li>• Water Department: Addition of one FTE for distribution and maintenance.</li><li>• No additional FTE's in the Park &amp; Rec Department</li></ul>
7	<p><b><u>Vehicle and Equipment Replacement Program:</u></b> The 2020 program to includes the following:</p> <ol style="list-style-type: none"><li>1. Street Department:<ol style="list-style-type: none"><li>a. \$8,734 for the 1st year repayment of the Electric Reserve Fund for a new 3/4-Ton pickup (F-350 or equivalent)</li><li>b. \$26,784 for the 1st year repayment of the Electric Reserve Fund for a 5-yard dump truck</li><li>c. \$18,000 for a lease on a new backhoe</li></ol></li><li>2. Water Department<ol style="list-style-type: none"><li>a. \$13,320 for the 1st year repayment of the Electric Reserve Fund for three new utility trucks (F-250 or equivalent)</li></ol></li></ol> <p>All the above acquisitions are replacing existing equipment. Existing equipment will be auctioned on Purple Wave, or a comparable online resource.</p>
8	<p><b><u>Building Maintenance / Asset Management Funds:</u></b> The 2020 budget establishes building maintenance funds for several of the City's facilities, including the Community Center building and the Aquatic Center. Similarly, asset management funds are established for the water and sewer departments. The intent of these funds is to provide for the ongoing maintenance and upkeep of facilities and infrastructure on a long-term basis. The funds are kept separate from other general budget allocations, so they can be planned on a multi-year basis similar to the capital improvements fund.</p> <p>2020 allocations are as follows:</p> <ul style="list-style-type: none"><li>• Community Center: \$35,000</li><li>• Aquatic Center: \$25,000</li><li>• Water Department: \$45,000</li><li>• Sewer Department: \$15,000</li></ul> <p>It is realized that these allocations may not be sufficient to fully fund comprehensive asset management programs for these facilities, but the inception of the programs will allow us to assess long-term needs and better plan for the preservation of the assets involved.</p>
9	<p><b><u>Road Maintenance:</u></b> The proposed 2020 Street Department budget includes an increase to the yearly road maintenance program from \$400,000 to \$450,000. We have discussed moving closer to a fully-funded pavement management program, which has been estimated at approximately \$750,000 per year, however this is not possible without a corresponding increase to the mill levy.</p> <p>The 2020 budget also increases the Street Department asphalt budget by \$15,000 so the Street Department can self-perform more pavement maintenance items that may otherwise be included in the road maintenance program budget.</p>
10	<p><b><u>Capital Improvements:</u></b> \$750,000 in new debt is proposed. This would fund all the \$120,000 City Hall security project, plus the City's portion of the 91<sup>st</sup> &amp; Lexington Roundabout project and the Lexington Avenue Pedestrian Crossing improvements.</p> <p>CIP Projects set for 2020 include the following:</p> <ul style="list-style-type: none"><li>• Miller Park Drainage Design: \$30,000</li><li>• Annual Sidewalk Program: \$20,000</li><li>• 95th Street sewer Extension Design: \$150,000</li><li>• Roundabout Design: \$250,000</li><li>• Security Improvements and Asbestos removal at City Hall: \$120,000</li></ul>

- 11 Water and Sewer Rates:** The proposed 2020 budget includes a 1.8% rate increase for water, and a 2.5% rate increase for sewer. These funds will be monitored through the end of 2019, and final rate increases will be set in January of 2020.
- 12 Water Fund Transfer to General:** The 2020 budget includes an increase in the transfer to the General Fund from \$40,000 to \$80,000. This transfer was started in 2014 to partly reimburse the General Fund for personnel costs associated with administration and engineering, but has not been adjusted since that time.

# **5-YEAR FINANCIAL FORECAST 2020-2022**

**As of June, 2019**

# **5-YEAR FORECAST PROPERTY TAX SUPPORTED BUDGETS**

General Fund  
Law Enforcement Fund  
Debt Service Fund

**5-Year Financial Forecast  
Updated June 2018**

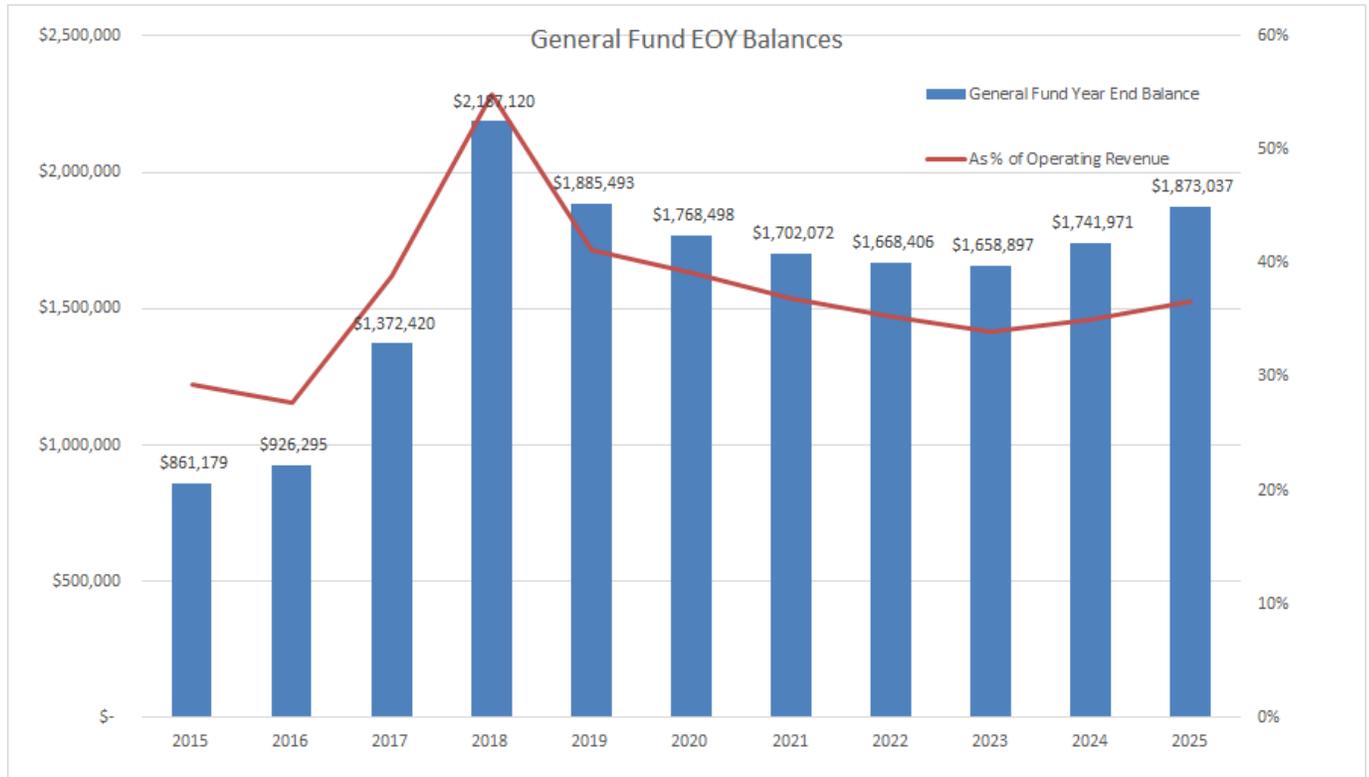
	2017 Audited	2018 Audited	2019 Budget	2019 Projected	2020 Budget	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
<b>GENERAL FUND REVENUES</b>										
Beginning Balance	926,295	1,372,420	2,187,120	2,187,120	1,885,493	1,768,498	1,702,072	1,668,406	1,658,897	1,741,971
Franchise Fees	610,370	660,238	591,000	625,000	645,000	659,190	675,670	694,589	715,426	738,320
Court Fines	210,028	260,155	226,800	241,900	250,000	255,000	262,650	271,843	281,357	291,205
Interest	7,778	11,085	6,000	9,000	9,000	8,000	8,000	8,000	8,000	8,280
Planning & Zoning Fees	43,243	14,722	5,200	9,800	9,000	9,360	9,734	10,075	10,428	10,845
Licenses, Permits, & Fees	118,373	73,344	65,450	162,500	65,000	68,250	71,663	75,246	79,008	80,983
Recreation Fees	152,609	154,132	131,000	142,000	144,000	148,320	152,770	157,353	162,073	167,746
Rents & Leases	68,741	72,756	69,400	70,800	70,000	72,800	75,712	78,740	81,890	81,890
Transfers/Revenues	9,225	-	1,750	8,000	5,000	5,000	5,000	5,000	5,000	5,115
Transfer from Transient Guest Tax Fund			-		-	-	-	-	-	-
Transfer from Elec Utility Fund			-		-	-	-	-	-	-
Transfer from Fire Protection Fund			-		-	-	-	-	-	-
Transfer from Sewer Fund			22,136	22,136	23,306	23,306	23,306	23,306	23,306	23,306
Transfer from Water Fund	40,000	40,000	62,136	62,136	103,306	104,005	104,725	105,467	106,231	107,149
Transfer from Special Highway Fund										
Transfer from Capital Projects Fund										
Donation, Sales, Grants, Reimbursements	53,837	106,026	2,000	-	2,000	2,000	2,000	2,000	2,000	2,000
Sales and Use Tax Monies (prior to 2018)					-	-	-	-	-	-
City Sales Tax	456,529	504,558	435,000	453,000	475,000	484,500	495,159	506,548	519,211	531,153
City Use Tax	236,503	317,484	240,000	322,000	310,000	316,200	323,156	330,589	338,854	346,647
County Use Tax	153,644	167,103	150,000	169,000	150,000	153,000	156,366	159,962	163,961	167,733
County Sales Tax	661,352	652,763	640,000	635,000	625,000	637,500	651,525	666,510	683,173	698,886
<b>TOTAL Sales/Use Taxes</b>	<b>1,508,028</b>	<b>1,641,907</b>	<b>1,465,000</b>	<b>1,579,000</b>	<b>1,560,000</b>	<b>1,591,200</b>	<b>1,626,206</b>	<b>1,663,609</b>	<b>1,705,199</b>	<b>1,744,419</b>
Additional Sales Tax from Courthouse Referendum	70,000	135,000	140,000	140,000	140,000	142,800	145,942	149,298	153,031	156,550
Ad Valorem Taxes	1,039,544	1,051,331	1,101,417	1,101,417	1,172,357	1,230,975	1,300,648	1,383,759	1,473,012	1,569,789
Delinquent Real Estate Taxes	5,372	506,560	5,000	5,000	5,300	5,565	5,880	6,256	6,659	7,097
Other Property Taxes (Prior to 2018)										
Motor Vehicle Tax	52,705	88,404	92,346	85,000	95,000	99,750	105,396	112,131	119,363	127,205
Recreational Vehicle Tax	704	1,233	1,255	1,250	1,250	1,275	1,303	1,333	1,366	1,398
Watercraft	277	100	-	400	-	-	-	-	-	-
16/20M Vehicle Tax	125	1,991	226	1,000	230	235	240	245	252	257
Commercial Vehicle Tax	2,006	2,295	3,793	3,793	3,950	4,069	4,211	4,379	4,555	4,737
Liquor Tax General	14,750	13,606	14,000	15,000	14,000	14,280	14,588	14,937	15,303	15,696
Delinquent Personal Taxes	247	-	350	350	350	368	388	413	440	469
<b>Total Property Taxes Levied</b>	<b>1,115,730</b>	<b>1,665,521</b>	<b>1,218,387</b>	<b>1,213,210</b>	<b>1,292,437</b>	<b>1,356,516</b>	<b>1,432,654</b>	<b>1,523,454</b>	<b>1,620,949</b>	<b>1,726,648</b>
<b>TOTAL REVENUES</b>	<b>4,007,962</b>	<b>4,834,885.94</b>	<b>4,006,259</b>	<b>4,285,482</b>	<b>4,318,049</b>	<b>4,445,747</b>	<b>4,596,032</b>	<b>4,767,979</b>	<b>4,953,899</b>	<b>5,144,456</b>
<b>TOTAL APPROPRIATIONS (Budgeted)</b>	<b>3,524,689</b>	<b>3,982,721</b>	<b>5,595,804</b>	<b>4,587,108</b>	<b>5,260,045</b>	<b>5,362,173</b>	<b>5,479,698</b>	<b>5,627,488</b>	<b>5,720,825</b>	<b>5,863,389</b>
LESS UNEXPENDED APPROPRIATIONS	-		(75,000)	-	(75,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
CONTINGENCY			(75,000)	-	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
Auditor's Adjusting Journal Entries	37,148	\$ 37,464.94								
Revenue percentage change		25%	0%	11%	12%	11%	6%	7%	8%	8%
<b>General Fund Ending Balance</b>	<b>1,372,420</b>	<b>2,187,120</b>	<b>1,422,574</b>	<b>1,885,493</b>	<b>1,768,498</b>	<b>1,702,072</b>	<b>1,668,406</b>	<b>1,658,897</b>	<b>1,741,971</b>	<b>1,873,037</b>
GF Ending Balance % of Appropriations	39%	55%	29%	41%	39%	37%	35%	34%	35%	37%
<b>Tax Rate</b>	<b>15.572</b>	<b>14.506</b>	<b>14.145</b>							
Total City Assessed Valuation	66,049,616	72,473,545	77,867,744	77,867,744	82,883,018	87,027,169	91,952,907	97,828,697	104,138,648	110,980,558
Annual City Assessed Valuation Change	5.0%	9.7%	7.4%	7.4%	6.4%	5.0%	5.7%	6.4%	6.5%	6.6%

**5-Year Financial Forecast  
Updated June 2018**

	2017 Audited	2018 Audited	2019 Budget	2019 Projected	2020 Budget	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
<b>GENERAL FUND APPROPRIATIONS</b>										
<b>Administration</b>										
Capital Outlay	-	397,213	1,275,750	527,750	750,000	750,000	750,000	750,000	750,000	750,000
Commodities	6,365	16,087	19,342	22,442	32,500	32,988	33,581	34,253	34,938	35,811
Contractual	275,990	280,842	304,700	227,300	335,150	340,177	345,280	350,459	355,716	362,119
Transfers (4.1 mill Road Program) & CIP Transfer	272,609	300,000	-	-	-	-	-	-	-	-
Additional Transfer to CIP	20,000	20,000	66,620	66,620	66,620	67,552	68,599	69,716	70,959	72,131
City Atty/City Clerk, Finance Officer, EDC	150,224	77,636	79,580	70,000	110,580	112,792	115,611	118,502	121,464	123,894
Bond Principal	132,980	-	-	-	-	-	-	-	-	-
Personnel	476,452	549,521	575,862	575,000	607,536	625,762	644,535	663,871	683,787	707,720
Subtotal Administration	1,334,620	1,641,298	2,321,854	1,489,112	1,902,386	1,929,271	1,957,606	1,986,801	2,016,865	2,051,675
Annual Administration Appropriation Increase	21%	23.0%	10.3%	-29.2%	-18.1%	1.4%	1.5%	1.5%	1.5%	1.7%
<b>Planning and Zoning</b>										
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Commodities	6,172	8,016	9,597	8,300	9,800	9,996	10,226	10,471	10,733	11,001
Contractual	19,937	9,328	19,700	19,100	20,600	20,909	21,223	21,541	21,864	22,258
Personnel	205,325	180,558	192,195	179,000	196,058	201,940	207,998	214,238	220,665	228,388
Subtotal Community Dev	231,434	197,902	221,492	206,400	226,458	232,845	239,446	246,250	253,262	261,647
Annual Comm. Devlp Appropriation Increase	6%	-14.5%	5.6%	4.3%	2.2%	2.8%	2.8%	2.8%	2.8%	3.3%
<b>Inspection</b>										
Capital Outlay	-	1,000	48,580	48,580	-	-	4,367	4,367	4,367	4,367
Commodities	6,061	6,273	7,647	6,950	5,850	5,938	6,045	6,166	6,289	6,446
Contractual	8,258	6,661	11,550	9,300	12,465	12,652	12,842	13,034	13,230	13,468
Transfer to Elect Util			\$ -			\$ -				
Personnel	117,395	157,939	168,204	160,500	177,492	182,817	188,301	193,950	199,769	206,761
Subtotal Inspection	131,714	171,873	235,981	225,330	195,807	201,406	211,555	217,517	223,655	231,042
Annual Inspection Appropriation Increase	48%		40.2%		-17.0%	2.9%	5.0%	2.8%	2.8%	3.3%
<b>Court</b>										
Commodities	4,302	8,252	36,748	36,748	7,800	7,917	8,060	8,221	8,385	8,595
Contractual	50,283	56,991	74,350	61,400	76,850	78,003	79,173	80,360	81,566	83,034
Personnel	59,427	69,284	65,095	61,600	62,894	64,781	66,724	68,726	70,788	73,265
Subtotal Court	114,012	134,527	176,193	159,748	147,544	150,701	153,957	157,307	160,739	164,894
Annual Court Appropriation Increase	12%		21%		-16%	2%	2%	2%	2%	3%
<b>Community Center</b>										
Capital Outlay	-		35,000	35,000	35,000	5,000	5,115	5,238	5,369	5,503
Commodities	14,890	27,704	32,340	27,000	32,850	33,343	33,943	34,622	35,314	36,197
Contractual	34,018	31,715	35,900	29,600	36,400	36,946	37,500	38,063	38,634	39,329
Personnel	70,716	96,001	110,256	101,300	116,587	120,085	123,687	127,398	131,220	135,812
Transfer to Elect Util			4,367	4,367	-	-	-	-	-	-
Subtotal Comm. Center	119,624	155,420	217,863	197,267	220,837	195,373	200,245	205,320	210,536	216,841
Annual Comm. Center Appropriation Increase	18%		28%		1%	-12%	2%	3%	3%	3%

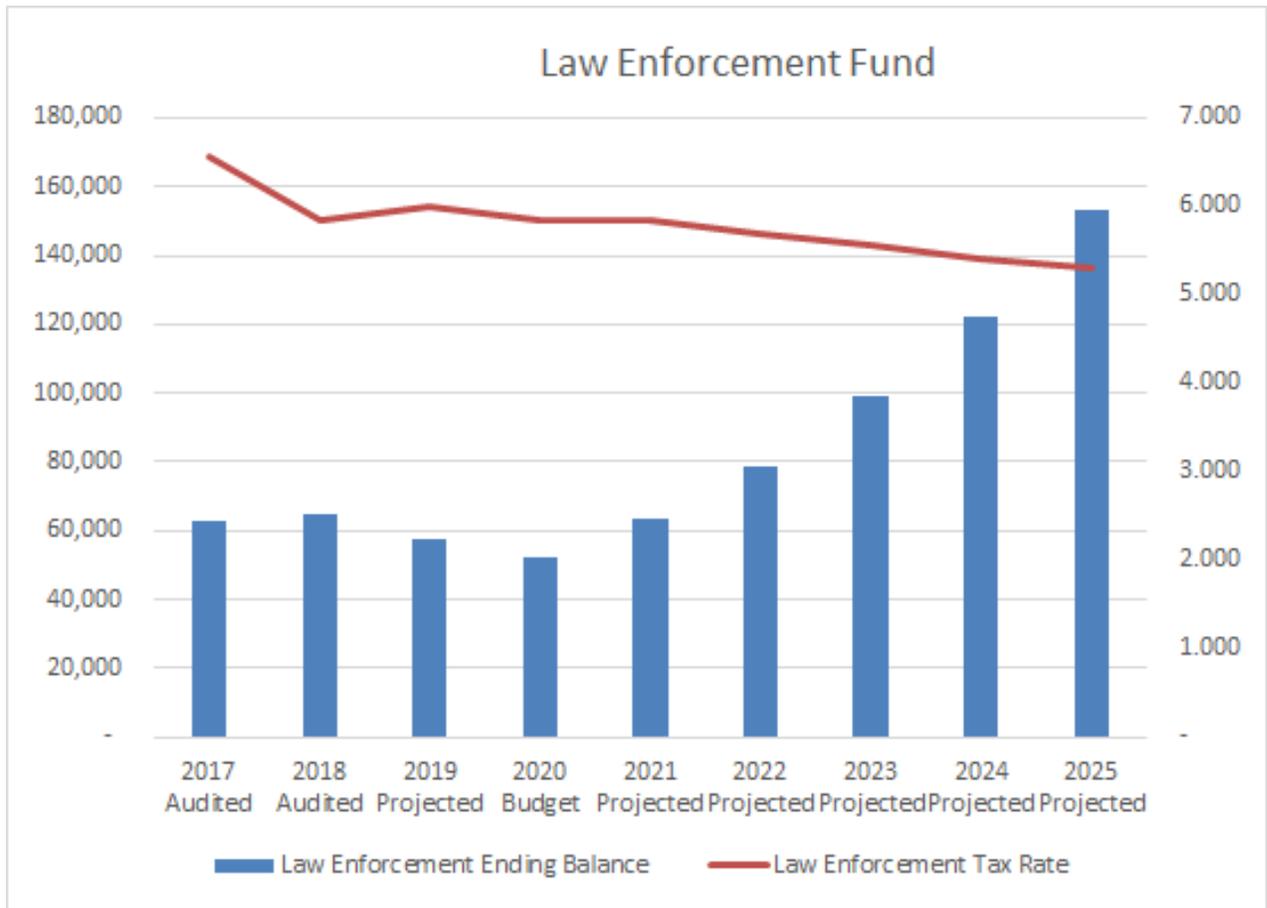
**5-Year Financial Forecast  
Updated June 2018**

	2017 Audited	2018 Audited	2019 Budget	2019 Projected	2020 Budget	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
<b>Employee Benefits</b>										
Health, Life, Dental, SUTA, WC	175,278	230,218	284,630	240,274	337,648	354,530	372,257	390,870	410,413	430,934
Annual Health Appropriation Increase	-13.1%		15.5%		18.6%	5.0%	5.0%	5.0%	5.0%	5.0%
<b>Street</b>										
Capital Outlay	48,815	30,283	39,038	39,038	110,297	153,762	184,848	212,883	202,610	209,212
Commodities	196,282	196,485	234,921	225,000	248,650	253,623	258,695	265,163	271,792	279,130
Contractual	280,228	229,565	281,700	264,283	284,575	288,844	293,176	300,506	308,018	316,335
Expenses (4.1 mill Road Program) & CIP Transfer			400,000	400,000	450,000	450,000	450,000	450,000	450,000	450,000
Transfer to Elect Util		64,563	\$ 61,869	61,869						
Personnel	315,753	320,054	395,898	397,708	395,812	407,686	419,917	432,514	445,490	461,082
Subtotal Street & Shop	841,078	840,950	1,413,426	1,387,898	1,489,334	1,553,915	1,606,637	1,661,066	1,677,911	1,715,760
Annual Street Appropriation Increase	-19%		52%		5%	4%	3%	3%	1%	2%
<b>Parks &amp; Recreation</b>										
Capital Outlay	28,380	-	4,932	4,932	47,391	47,393	23,378	29,105	15,026	15,026
Commodities	53,796	49,250	69,482	58,007	64,350	65,315	66,491	67,821	69,177	70,907
Contractual	45,769	52,874	65,800	58,637	67,485	68,497	69,525	70,568	71,626	72,915
Personnel	188,475	211,354	215,208	209,674	222,766	229,449	236,332	243,422	250,725	259,500
Transfer to Elect Util		28,380	\$ 41,481	41,481	\$ -					
Subtotal Park	316,420	341,858	396,903	372,731	401,992	410,654	395,726	410,915	406,554	418,348
Annual Park Appropriation Increase	-6%		10%		1%	2%	-4%	4%	-1%	3%
<b>Aquatic Center</b>										
Capital Outlay	6,445	-	25,500	25,500	32,500	20,000	20,460	20,951	21,475	22,012
Commodities	60,187	60,148	58,348	47,598	57,350	58,210	59,258	60,443	61,652	63,193
Contractual	15,252	19,676	23,000	19,450	24,550	24,918	25,292	25,671	26,056	26,525
Personnel	178,625	188,851	220,614	215,800	223,639	230,348	237,259	244,376	251,708	260,517
Subtotal Pool	260,509	268,675	327,462	308,348	338,039	333,477	342,269	351,442	360,891	372,248
Annual Pool Appropriation Increase	-16%		6%		3%	-1%	3%	3%	3%	3%
Auditor Journal Entry--Prior Year's Expenses										
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>3,524,689</b>	<b>3,982,721</b>	<b>5,595,804</b>	<b>4,587,108</b>	<b>5,260,045</b>	<b>5,362,173</b>	<b>5,479,698</b>	<b>5,627,488</b>	<b>5,720,825</b>	<b>5,863,389</b>
Annual General Fund Appropriation Increase	8%	13.0%	20.5%	-1.2%	-6.0%	1.9%	2.2%	2.7%	1.7%	2.5%



**5-Year Financial Forecast  
Updated June 2018**

	2017 Audited	2018 Audited	2019 Budget	2019 Projected	2020 Budget	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
<b>LAW ENFORCEMENT FUND REVENUES</b>										
Beginning Balance	35,086	62,766	64,511	64,511	57,163	52,090	63,285	78,711	99,194	122,152
Ad Valorem Taxes	437,255	423,845	467,000	467,000	484,866	509,109	524,132	542,949	562,349	588,197
Delinquent Real Estate	3,640	994	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Motor Vehicle Taxes	38,330	40,217	37,199	37,199	34,000	34,000	34,000	34,000	34,000	34,000
Commercial, 16/20M Vehicle Tax, & Watercraft	1,550	1,757	1,619	1,619	1,300	1,300	1,300	1,300	1,300	1,300
Telecom		-		-						
Recreational Vehicle Taxes	713	552	505	505	400	400	400	400	400	400
LATVR	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES (Less Beginning Balance)	481,488	467,365	512,323	512,323	526,566	550,809	565,832	584,649	604,049	629,897
TOTAL LAW ENFORCE APPROPRIATIONS	453,808	465,619	519,671	519,671	531,639	539,614	550,406	564,166	581,091	598,524
Annual Law Enforce Appropriation Increase	-3%		11.61%	11.61%	2%	1%	2%	2%	3%	3%
Law Enforcement Ending Balance	62,766	64,511	57,163	57,163	52,090	63,285	78,711	99,194	122,152	153,525
Law Enforcement Tax Rate	6.550	5.848	5.997	5.997	5.850	5.850	5.700	5.550	5.400	5.300
Annual Law Enforcement Tax Increase	0%		2%	3%	-2%	0%	-3%	-3%	-3%	-2%



**5-Year Financial Forecast  
Updated June 2018**

	2017 Audited	2018 Audited	2019 Budget	2019 Projected	2020 Budget	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
<b>DEBT SERVICE FUND</b>										
<b>Annual Debt Appropriations</b>										
Existing Debt Service	Listed Below									
Water Plant Refurbishment Debt										
2003A	\$ 31,200									
2009A	\$ 65,191									
2010A	\$ 82,263									
2010B	\$ 42,600	\$ 42,600	\$ 42,600	\$ 42,600	\$ 42,600	\$ 42,600	\$ 42,600	\$ 42,600	\$ 42,600	\$ 42,600
2010C	\$ 73,700	\$ 73,700	\$ 73,700	\$ 73,700	\$ 73,700	\$ 73,700	\$ 73,700	\$ 73,700	\$ 73,700	\$ 73,700
2010D	\$ 3,910	\$ 3,910	\$ 3,910	\$ 3,910	\$ 3,910	\$ 3,910	\$ 3,910	\$ 3,910	\$ 3,910	\$ 3,910
2012A	\$ 366,773	\$ 401,073	\$ 399,573	\$ 399,573	\$ 397,973	\$ 361,273	\$ 365,173	\$ 365,173	\$ 365,173	\$ 304,085
2013A	\$ 63,565	\$ 63,105	\$ 62,645	\$ 62,645	\$ 62,185	\$ 61,725	\$ 65,925	\$ 64,925	\$ 63,925	\$ 62,925
2015A	\$ 715,488	\$ 711,888	\$ 708,188	\$ 708,188	\$ 704,388	\$ 700,488	\$ 691,988	\$ 688,788	\$ 679,988	\$ 675,588
2015B	\$ 123,513	\$ 122,875	\$ 121,938	\$ 121,938	\$ 121,000	\$ 124,500	\$ 122,900	\$ 125,900	\$ 123,775	\$ 131,225
2017		\$ 120,594	\$ 124,263	\$ 124,263	\$ 122,613	\$ 165,963	\$ 162,963	\$ 164,963	\$ 166,813	\$ 168,513
2019 A (\$908,600 CIP)			\$ 55,039	\$ -	\$ 66,000	\$ 64,600	\$ 63,200	\$ 66,800	\$ 65,200	\$ 63,600
2019-B (Pub Works Bldg)					\$ 67,571	\$ 65,700	\$ 64,300	\$ 67,900	\$ 66,300	\$ 64,700
2020 (\$750,000 @3% for 20 yrs)						\$ 50,412	\$ 50,412	\$ 50,412	\$ 50,412	\$ 50,412
2021 (\$3,000,000 @3% for 20 yrs)						\$ 201,647	\$ 201,647	\$ 201,647	\$ 201,647	\$ 201,647
2022 (\$3,086,000 @3% for 20 yrs)							\$ 99,883	\$ 99,883	\$ 99,883	\$ 99,883
Amount Funded by General Fund										
Targeted Debt Reduction		\$ -								
<b>Total Appropriations</b>	<b>\$ 1,568,203</b>	<b>\$ 1,539,745</b>	<b>\$ 1,591,856</b>	<b>\$ 1,536,817</b>	<b>\$ 1,661,940</b>	<b>\$ 1,916,518</b>	<b>\$ 2,008,600</b>	<b>\$ 2,016,600</b>	<b>\$ 2,003,325</b>	<b>\$ 1,942,787</b>
<b>Annual Debt Revenues</b>										
January 1 Beginning Balance	\$ 842,604	\$ 834,405	\$ 683,214	\$ 683,214	\$ 495,650	\$ 412,276	\$ 298,399	\$ 133,185	\$ 113,730	\$ 164,917
Ad Valorem Tax	\$ 329,773	\$ 356,723	\$ 330,938	\$ 330,938	\$ 327,045	\$ 538,740	\$ 565,677	\$ 643,670	\$ 684,801	\$ 728,971
Delinquent Real Estate	\$ 3,500	\$ 954	\$ 5,000	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Additional Sales Tax	\$ 466,755	\$ 513,640	\$ 490,000	\$ 490,000	\$ 498,000	\$ 507,960	\$ 519,135	\$ 531,075	\$ 544,352	\$ 556,872
Motor Vehicle Tax	\$ 41,325	\$ 32,660	\$ 35,000	\$ 35,000	\$ 35,637	\$ 36,350	\$ 37,149	\$ 38,004	\$ 38,954	\$ 39,850
Telecom				\$ -						
Recreational Vehicle Tax	\$ 552	\$ 442	\$ 385	\$ 385	\$ 385	\$ 392	\$ 400	\$ 409	\$ 418	\$ 428
Commercial & 16/20M Vehicle Tax	\$ 317	\$ 882	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,324	\$ 1,350	\$ 1,380	\$ 1,412	\$ 1,447
Bond Proceeds										
Build America Bonds Rebate	\$ 13,881	\$ 13,926	\$ 13,836	\$ 13,836	\$ 13,836	\$ 13,836	\$ 13,836	\$ 13,836	\$ 13,836	\$ 13,836
Recovery Zone Economic Dev. Bond Rebate	\$ 30,877	\$ 30,976	\$ 30,777	\$ 30,777	\$ 30,777	\$ 30,777	\$ 30,777	\$ 30,777	\$ 30,777	\$ 30,777
Transfer from Water	\$ 389,854	\$ 163,676	\$ 166,842	\$ 166,842	\$ 390,334	\$ 390,334	\$ 390,334	\$ 390,334	\$ 390,334	\$ 390,334
Transfer from Sewer	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 200,000	\$ 200,000	\$ 200,000
Transfer from Special Parks		\$ -								
Transfer from Special Highway	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Transfer from Water Development	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,600	\$ 21,321	\$ 22,174	\$ 23,061	\$ 23,983
Transfer from CIF		\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Special Assessments	\$ 3,111	\$ 6,045								
Traffic Signal Special Assessments	\$ 5,067	\$ 5,056								
Delinquent Special Assess.	\$ 401	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
Interest Earnings	\$ 9,591	\$ 13,574	\$ 5,075	\$ 5,075	\$ 5,151	\$ 5,228	\$ 5,307	\$ 5,386	\$ 5,467	\$ 5,549
Transfer In From Capital Projects	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excise Tax Revenues		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Sewer Development	\$ 30,000	\$ 20,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 41,000	\$ 42,000	\$ 44,000	\$ 45,000	\$ 46,000
Total Revenues (Less Beginning Balance)	\$ 1,560,004	\$ 1,388,554	\$ 1,349,253	\$ 1,349,253	\$ 1,578,565	\$ 1,802,641	\$ 1,843,387	\$ 1,997,146	\$ 2,054,512	\$ 2,114,148
<b>December 31 Ending Balance</b>	<b>\$ 834,405</b>	<b>\$ 683,214</b>	<b>\$ 440,611</b>	<b>\$ 495,650</b>	<b>\$ 412,276</b>	<b>\$ 298,399</b>	<b>\$ 133,185</b>	<b>\$ 113,730</b>	<b>\$ 164,917</b>	<b>\$ 336,278</b>
<b>Tax Rate</b>	<b>4.940</b>	<b>4.922</b>	<b>4.250</b>	<b>4.250</b>	<b>4.200</b>	<b>6.500</b>	<b>6.500</b>	<b>7.000</b>	<b>7.000</b>	<b>7.000</b>

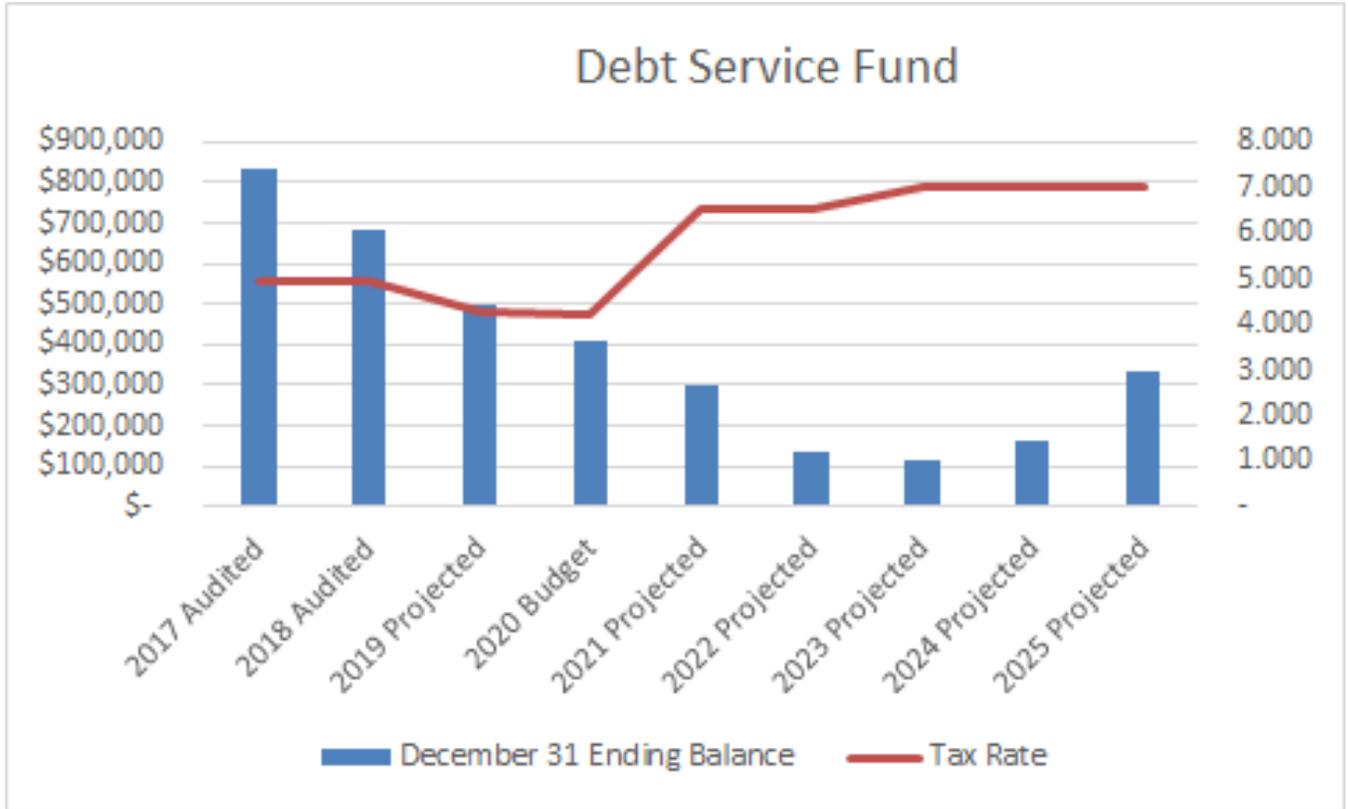
**5-Year Financial Forecast  
Updated June 2018**

2017 Audited	2018 Audited	2019 Budget	2019 Projected	2020 Budget	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
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TAX RATES (MILLS) ALL FUNDS	2017 Audited	2018 Audited	2019 Budget	2019 Projected	2020 Draft Budget	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
General Fund	15.572	14.5064	14.145	14.145	14.145	14.145	14.145	14.145	14.145	14.145
Law Enforcement Fund	6.550	5.8700	5.997	5.997	5.850	5.850	5.700	5.550	5.400	5.300
Debt Service Fund	4.940	4.9221	4.250	4.250	4.200	6.500	6.500	7.000	7.000	7.000
Total Tax Rate All Funds	27.062	25.299	24.392	24.392	24.195	26.495	26.345	26.695	26.545	26.445
Total Annual Tax Increase--All Funds	23.1%	-6.5%	-3.8%	-3.8%	-0.8%	9.5%	-0.6%	1.3%	-0.6%	-0.4%

ENDING BALANCES ALL TAX FUNDS	2017 Audited	2018 Audited	2019 Budget	2019 Projected	2020 Budget	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
General Fund	\$ 1,372,420	\$ 2,187,120	\$ 1,422,574	\$ 1,885,493	\$ 1,768,498	\$ 1,702,072	\$ 1,668,406	\$ 1,658,897	\$ 1,741,971	\$ 1,873,037
Law Enforcement Fund	\$ 62,766	\$ 64,511	\$ 57,163	\$ 57,163	\$ 52,090	\$ 63,285	\$ 78,711	\$ 99,194	\$ 122,152	\$ 153,525
Debt Service Fund	\$ 834,405	\$ 683,214	\$ 440,611	\$ 495,650	\$ 412,276	\$ 298,399	\$ 133,185	\$ 113,730	\$ 164,917	\$ 336,278
Total Ending Balance All Tax Funds	\$ 2,269,591	\$ 2,934,845	\$ 1,920,349	\$ 2,438,307	\$ 2,232,863	\$ 2,063,756	\$ 1,880,302	\$ 1,871,822	\$ 2,029,040	\$ 2,362,840



# 5-YEAR FORECAST ENTERPRISE FUNDS

Water Fund  
Sewer Fund  
Refuse Fund

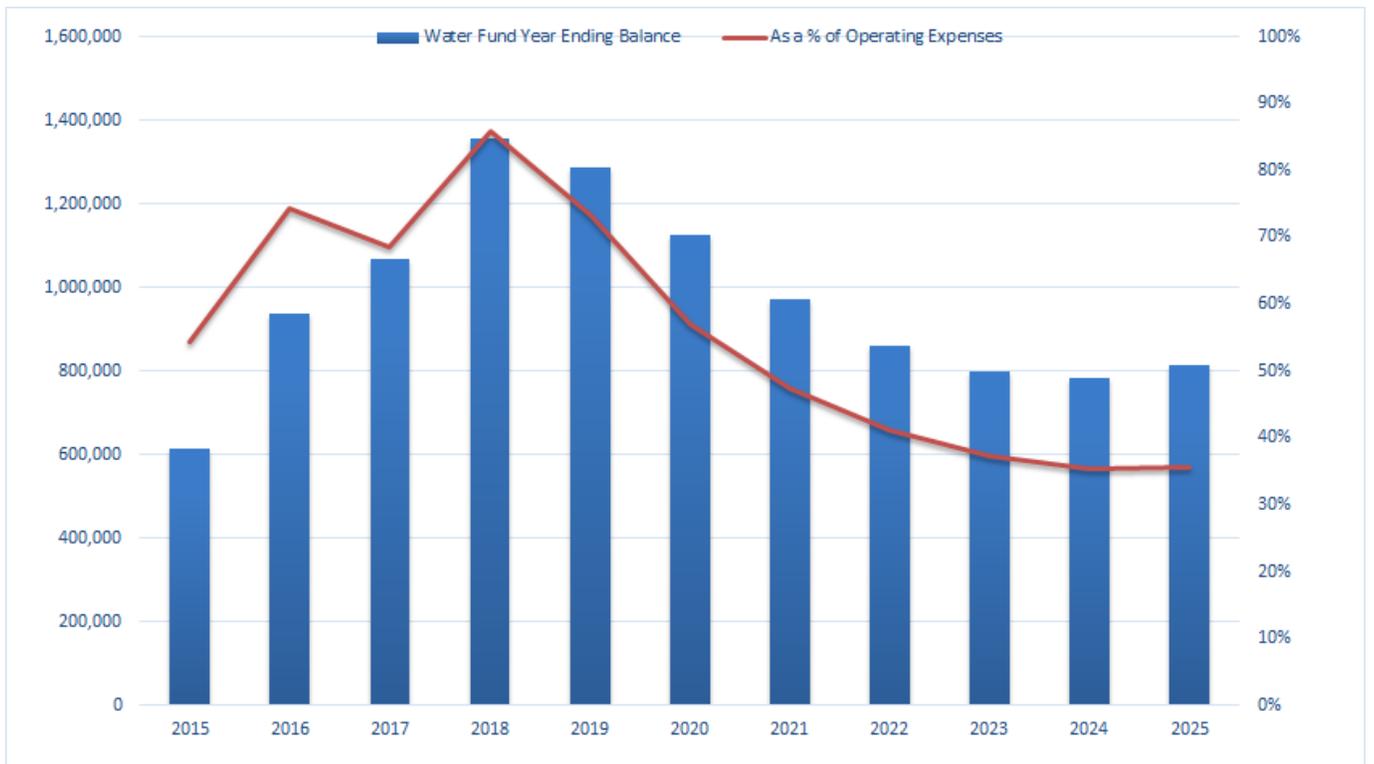
**Water Fund Projections**  
**June, 2019**

Water Department Budget (Fund 501)													=Input Cells				
Col/Line	Previous Year					Last Year		This Year		Budget							
	1	2	3	4	5	6	7	8	9	10	11	12	13				
	2014 Actual Audited	2015 Actual Audited	2016 Audited	2017 Budget	2017 Audited	2018 Budget	2018 Audited	2019 Budget	2019 Projection	2020	2021	2022	2023	2024	2025		
1																	
2	Beginning Balance	391,573	422,533	615,715	935,784	935,784	1,069,482	1,069,482	975,835	1,357,910	1,288,408	1,126,799	970,732	859,858	798,986	783,401	
3	% of Total Operating Expenses	30%	37%	49%	53%	60%	62%	68%	53%	77%	65%	55%	46%	40%	36%	34%	
4	<b>% Rate Increase Needed</b>			<b>10.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>2.50%</b>	<b>2.50%</b>	<b>2.50%</b>	<b>0.00%</b>	<b>1.80%</b>	<b>2.00%</b>	<b>2.20%</b>	<b>2.50%</b>	<b>2.50%</b>	<b>2.50%</b>	
4a	<b>User Base Growth %</b>									<b>0.00%</b>	<b>2.20%</b>	<b>2.50%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>	
5	49000.00 Lease Purchase Payments	11,886	11,699	11,669	11,669	11,669	15,881	10,192	30,192	30,192	30,192	48,312	48,312	50,120	54,370	59,533	
5A	49110.00 Electric Utility Loan										13,320	13,320	13,320	13,320	18,778	21,835	
5B	48000.00 Capital Outlay								85,250	85,250	-	10,000	10,000	10,000	10,000	10,000	
6	SUBTOTAL	11,886	11,669	11,669	11,669	11,669	15,881	10,192	115,442	115,442	43,512	71,632	71,632	73,440	83,148	91,368	
7	Acct Class: COMM COMMODITIES																
8																	
9	44310.00 Office Supplies	534	379	1,195	2,000	1,037	1,000	721	1,000	1,000	1,000	1,020	1,042	1,067	1,093	1,121	
10	44315.00 Office Equipment	459	172	396	1,000	630	500	17	500	350	500	510	521	533	547	561	
11	44320.00 Cleaning Supplies	103	94	250	300	19	300	49	300	100	300	306	313	320	328	336	
12	44350.00 Chemicals	91,030	83,345	105,459	120,000	112,833	120,000	104,993	120,000	105,000	120,000	125,460	132,015	139,225	146,915	155,212	
13	44400.00 Taxes And Licenses	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	44500.00 Tools & Equipment	16,489	3,119	11,204	21,000	26,039	15,000	20,947	15,000	35,000	15,000	15,300	15,630	16,004	16,396	16,818	
15	44501.00 Safety Equip/Supplies	2,548	1,709	3,984	5,000	1,986	4,000	2,214	4,000	2,500	4,000	4,080	4,168	4,268	4,372	4,485	
16	44502.00 Distribution Parts & Supplies	52,017	31,411	35,045	70,000	31,163	60,000	67,348	60,000	50,000	60,000	61,200	62,522	64,016	65,585	67,270	
17	44503.00 New Meter Install	3,628	7,986	-	20,000	10,981	15,000	-	15,000	10,000	15,000	15,300	15,630	16,004	16,396	16,818	
18	44504.00 Replacement Meters	24,933	21,371	9,440	20,000	25,697	20,000	19,093	20,000	10,000	20,000	20,400	20,841	21,339	21,862	22,423	
19	44510.00 Computer Software/Hardware	0	-	2,249	800	-	800	925	2,138	2,000	3,200	3,264	3,335	3,414	3,498	3,588	
20	44600.00 Repair Parts	1,387	776	2,190	9,000	4,180	4,000	4,277	4,200	3,000	4,200	4,284	4,377	4,481	4,591	4,709	
21	44700.00 Gasoline	11,455	8,325	6,066	13,000	9,559	10,000	10,000	10,000	10,000	10,000	10,200	10,420	10,669	10,931	11,212	
22	44910.00 Street Rock	4,823	712	241	5,000	-	5,000	4,912	5,000	3,000	5,000	5,100	5,210	5,335	5,465	5,606	
23	46000.00 Equipment Maintenance & Repair	6,347	3,724	473	9,000	48,428	8,000	1,349	10,000	4,000	10,000	10,200	10,420	10,669	10,931	11,212	
24	46200.00 Vehicle Repair And Maintenance	80	-	-	1,000	268	400	-	400	400	400	408	417	427	437	448	
25	46300.00 Street Sign & Posts	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	46400.00 Building Improvements/Maint	2,006	2,544	4,325	7,500	3,922	5,000	2,237	5,000	8,000	5,000	5,100	5,210	5,335	5,465	5,606	
27	46700.00 Radio Equipment	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
28	47200.00 Grass Seed, Weed Cont, Fertil	164	359	118	600	398	600	931	600	600	600	612	625	640	656	673	
29	48400.00 Refunds And Reimbursements	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30	48500.00 Water Protection Fee	4,890	4,636	6,273	6,000	5,134	6,500	5,732	6,500	6,500	6,500	6,796	7,151	7,541	7,958	8,407	
31	48550.00 Water Assurance Fund	0	161	2,615	2,400	4,028	3,000	3,118	4,500	4,500	4,500.00	4,705	4,951	5,221	5,509	5,820	
32	48600.00 Sales Tax Payable	46,359	46,214	47,654	48,000	52,236	56,000	59,253	56,000	56,000	60,000	61,200	62,522	64,016	65,585	67,270	
33	48700.00 Sampling & Testing	2,656	2,684	3,628	10,000	3,265	6,000	2,278	6,000	6,000	6,000	6,120	6,252	6,402	6,558	6,727	
34	48900.00 Clean Drinking Water Fee	0	-	3,673	4,500	4,813	4,000	5,373	5,000	5,000	5,500	5,610	5,731	5,868	6,012	6,166	
35	SUBTOTAL	271,908	219,721	246,477	376,100	346,618	345,100	315,773	351,138	322,950	356,700	367,175	379,303	392,795	407,090	422,487	
36	41195.00 Work Comp under Minimum	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	41196.00 Utility Assistance	0	-	2,000	3,000	2,000	3,000	2,180	3,000	3,000	3,000	3,060	3,126	3,201	3,279	3,364	
38	41210.00 Meals & Refreshments	227	85	318	300	227	300	97	300	300	300	306	313	320	328	336	
39	41300.00 Charitable cont & Gifts	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40	42000.00 Postage & Freight	8,253	8,577	9,549	10,000	8,621	10,000	8,528	10,000	10,000	10,000	10,200	10,420	10,669	10,931	11,212	
41	42050.00 Utilities	155,659	138,665	135,124	190,000	113,834	150,000	126,770	150,000	150,000	150,000	156,825	165,019	174,032	183,644	194,015	
42	42100.00 Uniform Fees	1,880	2,280	1,897	3,000	2,041	2,500	2,221	2,500	2,500	2,500	2,550	2,605	2,667	2,733	2,803	
43	42150.00 Bad Check Replacements	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
44	42200.00 Printing And Advertisements	1,301	2,541	1,691	2,500	2,224	2,500	1,749	2,500	2,500	2,500	2,550	2,605	2,667	2,733	2,803	
45	42250.00 Liability Insurance	10,875	17,604	24,994	19,500	29,127	22,000	23,552	30,000	25,000	30,000	30,600	31,261	32,008	32,792	33,635	
46	42900.00 Lawsuits & Settlements	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
47	43000.00 Dues & Membership Fees	1,325	1,280	1,065	1,500	20	1,500	950	1,500	1,000	1,500	1,530	1,563	1,600	1,640	1,682	
48	43500.00 Data Processing Services	0	-	-	2,500	2,093	1,000	2,872	1,000	1,000	1,300	1,326	1,355	1,387	1,421	1,458	
49	43700.00 Training/School	2,084	2,239	2,908	3,500	2,699	3,500	2,599	3,500	3,500	3,500	3,570	3,647	3,734	3,826	3,924	
50	44020.00 Contractual Bldg Maint&Repair	2,120	520	1,044	3,500	-	2,000	350	2,000	2,000	5,000	5,100	5,210	5,335	5,465	5,606	
51	44030.00 Contractual Equip Maint&Repair	72,089	17,219	51,280	90,000	40,487	70,000	54,003	70,000	35,000	70,000	71,400	72,942	74,686	76,515	78,482	
52	44040.00 Contract Vehicle Maint&Repair	4,213	-	813	4,000	544	3,500	1,070	3,500	3,500	3,500	3,570	3,647	3,734	3,826	3,924	
53	44060.00 Shop Maint & Repair	32,528	24,719	20,674	28,000	28,162	25,000	23,634	28,000	15,000	28,000	28,560	29,177	29,874	30,606	31,393	
54	44070.00 Line Maint & Repair	5,139	308	-	30,000	8,317	20,000	11,550	20,000	15,000	30,000	30,600	31,261	32,008	32,792	33,635	
55	44080.00 Bad Debt Collection Fees	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
56	44200.00 Equipment Lease & Rentals	0	253	1,644	4,300	2,094	4,300	2,673	4,300	4,300	4,300	4,386	4,481	4,588	4,700	4,821	
57	44220.00 Misc contractual services	8,872	34,589	12,495	25,000	8,007	25,000	4,782	25,000	8,050	25,000	25,500	26,051	26,673	27,327	28,029	
58	45700.00 Mowing Contract	9,213	6,525	450	-	480	-	520	-	-	-	-	-	-	-	-	
59	SUBTOTAL	315,778	257,404	267,946	420,600	250,977	346,100	270,101	357,100	281,650	370,400	381,633	394,683	409,184	424,558	441,120	
60	42360.00 Water Right 38	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
61	49800.00 Previous YR Expenses	8,580	7,531	8916	-	13,259	-	-	-	-	-	-	-	-	-	-	
62	49994.00 Transfer to General Fund	45,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	80,000	80,000	80,000	80,000	80,000	80,000	
62a	49992.00 Transfer to Sewer-50% Superintendent								57,661	57,661	60,606	62,424	64,297	66,226	68,213	70,600	
62b	49994.00 Transfer to General-25% of Shop Salary								22,136	22,136	23,306	24,0					

**Water Fund Projections  
June, 2019**

Water Department Budget (Fund 501) =Input Cells

Col/Line	Previous Year					Last Year		This Year		Budget					
	1	2	3	4	5	6	7	8	9	10	11	12	13		
	2014 Actual Audited	2015 Actual Audited	2016 Audited	2017 Budget	2017 Audited	2018 Budget	2018 Audited	2019 Budget	2019 Projection	2020	2021	2022	2023	2024	2025
72 41140.00 FICA/Medicare	24,617	25,859	28740	28,738	26,662	30,896	29,570	27,752	28,000	32,567	33,218	33,936	34,747	35,598	36,513
73 41150.00 KPERS	33,406	37,043	36272.17	38,242	31,519	41,114	36,949	36,930	36,930	43,339	44,206	45,161	46,240	47,373	48,590
74 41170.00 SUTA	299	-	-	-	21	-	-	-	-	-	-	-	-	-	-
75 SUBTOTAL	404,556	421,437	459,664	442,633	427,650	475,026	468,090	427,447	422,930	501,630	515,411	529,786	544,874	560,476	578,804
76 SUBTOTAL	1,242,771	1,050,372	1,184,946	1,680,856	1,480,026	1,622,452	1,504,501	1,774,435	1,666,280	1,871,488	1,938,288	1,981,120	2,029,376	2,087,812	2,150,484
77 SUBTOTAL															
78															
79															
80 41135.00 HSA	5,780	9,668	8944.67	11,750	10,527	10,250	11,417	10,500	10,500	9,500	9,690	9,899	10,136	10,384	10,651
81 41156.00 AFLAC	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82 41160.00 Health/Accident Insurance	67,709	63,252	56,319	54,719	59,652	78,763	55,293	57,702	71,855	83,098	87,253	91,616	96,196	101,006	106,056
83 41170.00 SUTA	0	392	362.01	400	315	400	387	318	318	342	349	356	365	374	383
84 41190.00 Workers Compensation	7,850	8,264	7389.36	9,097	7,332	9,422	8,430	9,800	9,800	10,577	10,789	11,022	11,285	11,561	11,859
85	81,339	81,576	73,015	75,966	77,826	98,835	75,526	78,320	92,473	103,517	108,080	112,893	117,982	123,326	128,950
86	81,339	81,576	73,015	75,966	77,826	98,835	75,526	78,320	92,473	103,517	108,080	112,893	117,982	123,326	128,950
87 TOTAL EXPENSES	1,324,110	1,131,948	1,257,961	1,756,822	1,557,852	1,721,287	1,580,027	1,852,755	1,758,753	1,975,005	2,046,369	2,094,013	2,147,358	2,211,138	2,279,433
88															
89 32140.00 Water Sales Tax	40,656	41,347	51,435	44,300	51,186	56,000	62,805	57,120	57,120	58,262	59,428	60,616	61,829	63,065	64,326
90 34112.00 Collections Recovered	0	665	463	500	695	500	134	500	500	500	500	500	500	500	500
91 34231.00 EPS Fees	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92 34541.00 Water Service Charge	1,239,271	1,247,869	1,477,691	1,453,289	1,525,374	1,531,800	1,736,053	1,570,095	1,600,000	1,664,634	1,740,374	1,832,023	1,934,158	2,041,987	2,155,828
93 34550.00 Bulk Water Sales	1,614	2,756	7,302	2,500	6,207	4,000	8,485	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
94 34560.00 Kansas Setoff Program	4,711	4,725	3,696	4,000	5,335	4,000	4,256	4,000	3,630	4,000	4,000	4,000	4,000	4,000	4,000
95 34571.00 Connection/Reconnect Fees	4,680	5,271	4,962	5,000	4,349	5,000	4,245	5,000	4,000	5,000	5,000	5,000	5,000	5,000	5,000
96 34572.00 Water Meter Purchase	17,820	9,420	17,180	15,000	39,720	15,000	37,970	12,500	12,000	15,000	15,000	15,000	15,000	15,000	15,000
97 34581.00 Late Payment Penalties	16,071	10,972	15,301	11,340	14,733	11,340	14,507	12,000	8,000	12,000	12,000	12,000	12,000	12,000	12,000
98 Less Accounts receivable															
99 37200.00 Insurance Proceeds	30,247	2,105	-	-	43,256	-	-	-	-	-	-	-	-	-	-
99 37100.00 Reimbursed Fees					695										
100 Total Revenues	1,355,070	1,325,130	1,578,031	1,535,929	1,691,550	1,627,640	1,868,456	1,665,215	1,689,250	1,763,396	1,840,302	1,933,139	2,036,486	2,145,552	2,260,654
101 Unexpended Appropriations								50,000	0	50,000	50,000	50,000	50,000	50,000	50,000
102 Net Change	30,960	193,182	320,069	-220,893	133,698	-93,647	288,428	-137,540	-69,503	-161,609	-156,067	-110,874	-60,872	-15,586	31,221
103 Ending Balance	422,533	615,715	935,784	714,892	1,069,482	975,835	1,357,910	838,295	1,288,408	1,126,799	970,732	859,858	798,986	783,401	814,622

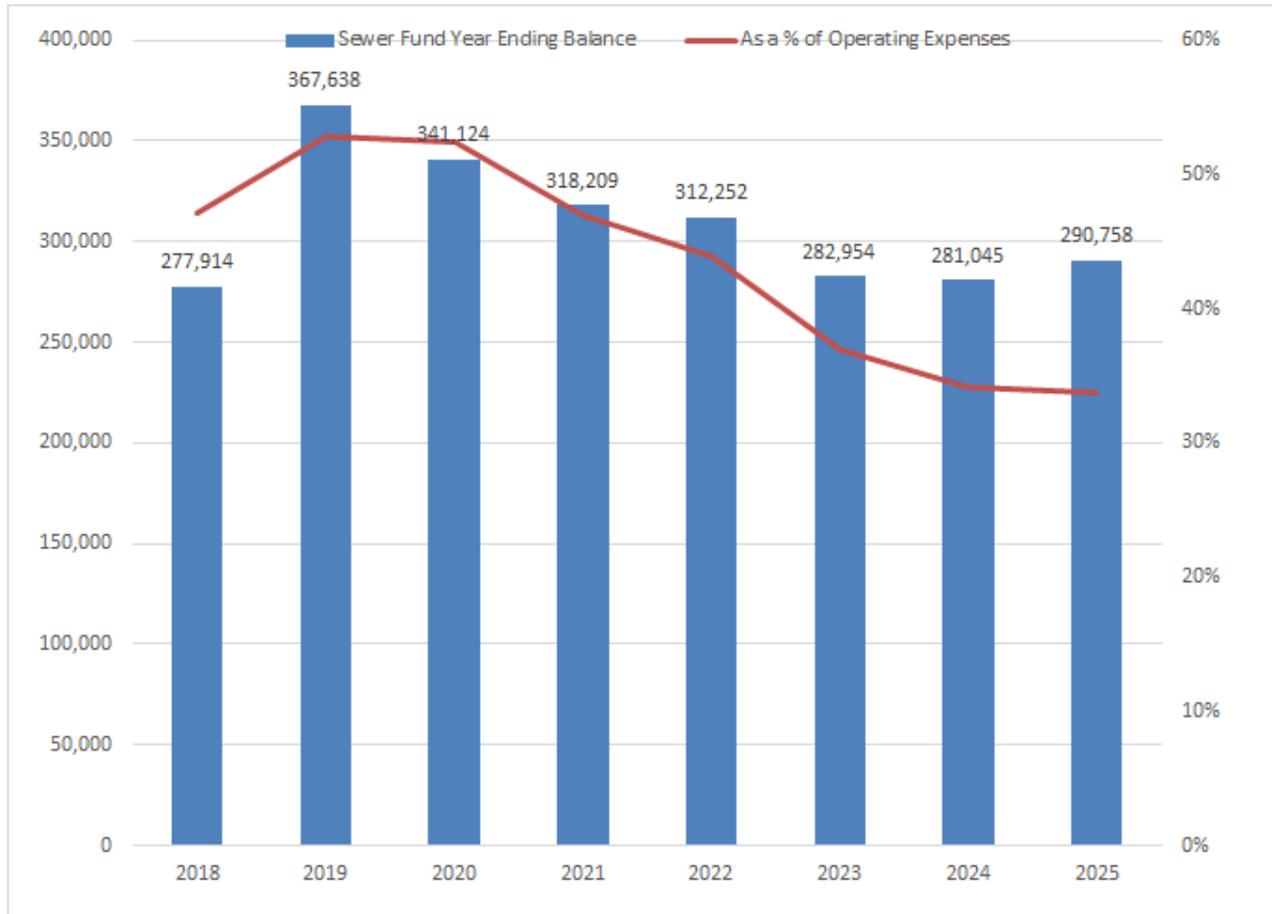


**Sewer Fund Projections  
June 2019**

Sewer Fund 502												
Col/Line	1	3	Last Year		This Year		Budget					
			4	5	6	7	8	9	10	11	12	13
	2017 Audited	2018 Budget	2018 Audited	2019 Budget	2019 Projected	2020	2021	2022	2023	2024	2025	
1		268,572	230,082	230,082	277,914	277,914	367,638	341,124	318,209	312,252	282,954	281,045
2	Beginning Balance											
3	% of Total Operating Expenses	47%	38%	42%	41%	46%	52%	46%	42%	37%	33%	31%
4	<b>% Rate Increase Needed</b>		<b>5.0%</b>	<b>5.0%</b>	<b>3.5%</b>	<b>1.0%</b>	<b>2.0%</b>	<b>2.2%</b>	<b>3.3%</b>	<b>4.0%</b>	<b>3.8%</b>	<b>3.0%</b>
4a	<b>User Base Growth %</b>				<b>1.0%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>4.0%</b>	<b>4.0%</b>	<b>4.0%</b>	<b>2.0%</b>
5	49000.00 Lease Purchase Payments	16,675	-	-	-	-	16,675	30,570	30,570	30,570	36,028	42,579
6	49110.00 Electric Utility Loan						16,675	30,570	30,570	30,570	36,028	42,579
7	CAP OUTLAY	16,675	-	1,537	-	-	16,675	30,570	30,570	30,570	36,028	42,579
8	Acct Class: COMM COMMODITIES											
9	44310.00 Office Supplies	541	500	328	500	500	500	510	521	533	547	561
10	44315.00 Office Equipment	370	600	319	600	600	600	612	625	640	656	673
11	44320.00 Cleaning Supplies	34	100	-	100	100	100	102	104	107	109	112
12	44350.00 Chemicals	38,274	35,000	54,869	40,000	35,000	40,000	41,616	43,365	46,178	49,201	51,475
13	44500.00 Tools & Equipment	1,023	10,000	438	10,000	8,000	10,000	10,200	10,420	10,669	10,931	11,212
14	44501.00 Safety Equip/Supplies	55	1,000	575	1,000	1,000	1,000	1,020	1,042	1,067	1,093	1,121
15	44505.00 Fasteners & Small Parts	49	400	139	400	400	400	408	417	427	437	448
16	44510.00 Computer Software/Hardware	-	1,000	425	1,497	1,450	1,600	1,632	1,667	1,707	1,749	1,794
17	44600.00 Repair Parts	3,162	4,000	1,996	4,000	3,000	4,000	4,080	4,168	4,268	4,372	4,485
18	44700.00 Gasoline	2,744	5,000	3,061	5,000	5,000	5,000	5,100	5,210	5,335	5,465	5,606
19	46000.00 Equipment Maintenance &	18,351	10,000	9,475	15,000	12,000	15,000	15,300	15,630	16,004	16,396	16,818
20	46200.00 Vehicle Repair And Maintenance	-	1,000	-	1,000	800	1,000	1,020	1,042	1,067	1,093	1,121
21	46400.00 Building Improvements/Maint	935	2,000	-	2,000	1,000	2,000	2,040	2,084	2,134	2,186	2,242
22	48700.00 Sampling & Testing	13,373	12,000	12,365	15,000	12,000	15,000	15,300	15,630	16,004	16,396	16,818
23	SUBTOTAL	78,911	82,600	83,990	96,097	80,850	96,200	98,940	101,927	106,140	110,632	114,485
24	CONTRACTURAL											
25	41210.00 Meals & Refreshments	-	100	-	100	100	100	102	104	107	109	112
26	42050.00 Utilities	114,357	130,000	114,805	130,000	104,000	130,000	135,252	140,937	150,078	159,905	167,294
27	42100.00 Uniform Fees	865	800	85	800	800	1,000	1,020	1,042	1,067	1,093	1,121
28	42250.00 Liability Insurance	6,914	7,000	7,437	7,000	6,000	7,600	7,752	7,919	8,109	8,307	8,521
29	43000.00 Dues & Membership Fees	390	1,500	370	1,500	1,500	1,500	1,530	1,563	1,600	1,640	1,682
30	43500.00 Data Processing Services			1,233	-	-	2,000					
31	43700.00 Training/School	681	2,000	506	2,000	2,000	2,000	2,040	2,084	2,134	2,186	2,242
32	44020.00 Contractual Bldg Maint&Repair		500	-	500	450	500	510	521	533	547	561
33	44030.00 Contractual Equip Maint&Repair	3,734	13,000	6,913	13,000	10,000	13,000	13,260	13,546	13,870	14,210	14,575
34	44040.00 Contract Vehicle Maint&Repair	-	1,600	-	1,600	1,600	1,600	1,632	1,667	1,707	1,749	1,794
35	44060.00 Shop Maint & Repair	6,670	7,000	5,552	7,000	7,000	7,000	7,140	7,294	7,469	7,652	7,848
36	44120.00 Hauling	22,800	22,000	17,100	23,000	23,000	25,000	25,500	26,051	26,673	27,327	28,029
37	44200.00 Equipment Lease & Rentals	1,464	3,000	1,537	3,000	3,000	3,000	3,060	3,126	3,201	3,279	3,364
38	44220.00 Misc contractual services	8,420	12,000	4,757	12,000	8,500	12,000	12,240	12,504	12,803	13,117	13,454
39	45700.00 Mowing Contract	700	1,000	450	1,000	1,000	1,000	1,020	1,042	1,067	1,093	1,121
40	49200.00 Sewer Line Cleaning	15,800	20,000	2,753	20,000	10,000	20,000	20,400	20,841	21,339	21,862	22,423
41	SUBTOTAL	182,796	221,500	163,498	222,500	178,950	227,300	232,458	240,243	251,757	264,075	274,142
42	49800.00 Previous YR Expenses	17,382										
43	49994.00 Transfer to General Fund		-		22,136	22,136	23,306	23,306	23,306	23,306	23,306	23,306
44	49995.00 Transfer to Debt Service Fund	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
45	<b>NEW DEBT</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>130,000</b>	<b>130,000</b>	<b>130,000</b>
46	Transfer to Sewer Maintenance Fnd						15,000	15,300	15,630	16,004	16,396	16,818
47	49998.00 Transfer To Elect. Util		16,675	16,675	\$ 16,675	\$ 16,675	\$ -					
48	SUBTOTAL	157,382	156,675	156,675	178,811	178,811	178,306	178,606	178,936	239,310	239,702	240,124
49												
50	41100.00 Salaries & Wages	103,830	108,851	104,386	135,893	127,275	141,328	145,568	149,935	154,433	159,066	164,633
51	41110.00 Overtime	3,314	5,443	909	3,380	3,380	3,475	3,545	3,621	3,708	3,798	3,896
52	41135.00 HSA		-	-	-	-	-	-	-	-	-	-
53	41140.00 FICA/Medicare	8,244	8,743	8,077	10,654	10,654	11,077	11,299	11,543	11,818	12,108	12,419
54	41150.00 KPERS	9,469	11,081	9,341	9,091	9,091	14,489	14,779	15,098	15,459	15,838	16,245
55	41170.00 SUTA	4	-	-	-	-	-	-	-	-	-	-
56	SUBTOTAL	124,861	134,118	122,713	159,018	150,400	170,369	175,190	180,197	185,418	190,810	197,193
57												
58	SUBTOTAL	560,625	594,893	528,413	656,426	589,011	688,850	715,763	731,873	813,194	841,247	868,522

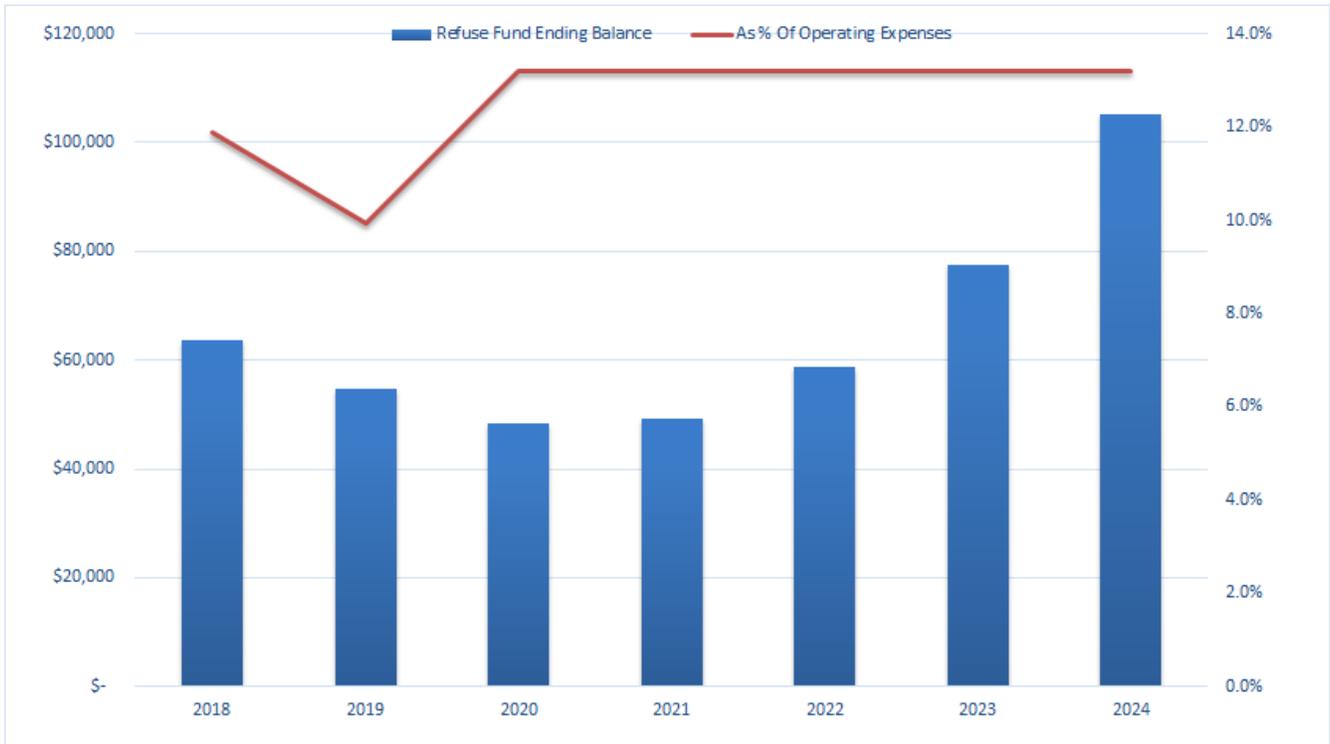
### Sewer Fund Projections June 2019

Sewer Fund 502		Last Year		This Year		Budget						
Col/Line	1	3	4	5	6	7	8	9	10	11	12	13
1	2017 Audited	2018 Budget	2018 Audited	2019 Budget	2019 Projected	2020	2021	2022	2023	2024	2025	
59												
60												
61	41135.00 HSA	267	250	2,500	1,500	1,500	1,500	1,545	1,591	1,639	1,688	1,739
62	41156.00 AFLAC		-	-	-	-	-	-	-	-	-	-
63	41160.00 Health/Accident Insurance	11,585	12,375	8,753	15,148	11,737	18,592	19,522	20,498	21,523	22,599	23,729
64	41170.00 SUTA	118	200	106	136	136	141	144	147	150	154	158
65	41190.00 Workers Compensation	2,138	2,500	2,459	2,752	2,752	2,862	2,919	2,982	3,054	3,128	3,209
66		14,109	15,325	13,817	19,536	16,125	23,095	24,130	25,218	26,366	27,569	28,834
67		14,109	15,325	13,817	19,536	16,125	23,095	24,130	25,218	26,366	27,569	28,834
68	<b>TOTAL EXPENSES</b>	<b>574,734</b>	<b>610,218</b>	<b>542,230</b>	<b>675,962</b>	<b>605,136</b>	<b>711,945</b>	<b>739,893</b>	<b>757,091</b>	<b>839,559</b>	<b>868,817</b>	<b>897,357</b>
69												
70	<b>34542.00 Sewer Service Charge</b>	<b>518,272</b>	<b>532,875</b>	<b>583,643</b>	<b>559,799</b>	<b>560,049</b>	<b>582,675</b>	<b>607,404</b>	<b>639,687</b>	<b>691,886</b>	<b>746,545</b>	<b>784,320</b>
71	34571.00 Connection/Reconnect Fees	9,000	1,500	-	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
72	34574.00 Sewer Inspections	1,700	300	-	300	300	300	300	300	300	300	300
73	34581.00 Late Payment Penalties	6,577	5,350	6,419	5,350	5,350	5,350	5,350	5,350	5,350	5,350	5,350
74	39999.00 Transfer In (from Water)				57,661	57,661	60,606	62,424	64,297	66,226	68,213	70,600
	Transfer in from Sewer Development Fee				70,000	70,000	-					
	Accounts Receivable	694	-	-	-	-	-					
75	<b>TOTAL REVENUES</b>	<b>536,244</b>	<b>540,025</b>	<b>590,062</b>	<b>694,610</b>	<b>694,860</b>	<b>650,431</b>	<b>676,978</b>	<b>711,134</b>	<b>765,262</b>	<b>821,907</b>	<b>862,070</b>
	<b>Unexpended Appropriations</b>				<b>35,000</b>	<b>0</b>	<b>35,000</b>	<b>40,000</b>	<b>40,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>
76	<b>Net Change</b>	<b>-38,490</b>	<b>-70,193</b>	<b>47,832</b>	<b>53,647</b>	<b>89,724</b>	<b>-26,514</b>	<b>-22,915</b>	<b>-5,957</b>	<b>-29,298</b>	<b>-1,909</b>	<b>9,713</b>
77	<b>Ending Balance</b>	<b>230,082</b>	<b>159,889</b>	<b>277,914</b>	<b>331,562</b>	<b>367,638</b>	<b>341,124</b>	<b>318,209</b>	<b>312,252</b>	<b>282,954</b>	<b>281,045</b>	<b>290,758</b>



**5-Year Financial Forecast  
Updated June, 2018**

	2017 Audited	2018 Audited	2019 Budget	2019 Projected	2020 Proposed Budget	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
<b>REFUSE FUND (503)</b>										
Beginning Balance	\$ 40,908	\$ 54,525	\$ 58,276	\$ 58,276	\$ 63,776	\$ 54,626	\$ 48,376	\$ 49,115	\$ 58,757	\$ 77,526
Refuse Charge Billed	\$ 336,504	\$ 421,011	\$ 420,000	\$ 430,000	\$ 425,000	\$ 437,750	\$ 453,071	\$ 471,194	\$ 490,042	\$ 509,644
Fuel Surcharge	\$ -	\$ -	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Curbside Recycling	\$ 85,245	\$ 97,939	\$ 110,000	\$ 100,000	\$ 105,000	\$ 108,150	\$ 111,935	\$ 116,413	\$ 121,069	\$ 125,912
Late Payment Penalties	\$ 5,455	\$ 6,431	\$ 7,500	\$ 6,000	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
Charges for Special Pickups	\$ 133	\$ 725	\$ 500	\$ 500	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350
Accounts Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)
Total Refuse Revenues (Less Beginning Bal.)	\$ 427,337	\$ 526,107	\$ 548,000	\$ 541,500	\$ 540,850	\$ 554,750	\$ 573,857	\$ 596,457	\$ 619,961	\$ 644,405
Total Refuse Appropriations	\$ 413,719	\$ 522,356	\$ 555,000	\$ 536,000	\$ 550,000	\$ 561,000	\$ 573,118	\$ 586,815	\$ 601,192	\$ 616,643
Annual Refuse Appropriation Increase	2.4%	\$ 0	3.8%		3.0%	3.5%	4.0%	4.0%	-100.0%	-100.0%
		\$ -								
Refuse Fund Ending Balance	\$ 54,525	\$ 58,276	\$ 51,276	\$ 63,776	\$ 54,626	\$ 48,376	\$ 49,115	\$ 58,757	\$ 77,526	\$ 105,288
Refuse Service Charge Rate Increase	0.0%	\$ 0	1.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%



# 5-YEAR FORECAST ALL OTHER FUNDS

Special Highway  
Special Parks  
Transient Guest Tax  
CDBG  
Water Maintenance  
Sewer Maintenance  
Capital Improvement  
Electric Utility  
Sponsorship  
Community Center Building Maintenance  
Aquatic Center Building Maintenance  
Shugart Trust Fund

**5-Year Financial Forecast  
Updated June, 2018**

	2017 Audited	2018 Audited	2019 Budget	2019 Projected	2020 Proposed Budget	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
<b>SPECIAL HIGHWAY FUND (202)</b>										
Beginning Balance	\$ 15,090	\$ 11,996	\$ 17,690	\$ 17,690	\$ 18,690	\$ 21,740	\$ 30,651	\$ 46,758	\$ 71,631	\$ 105,996
Special Highway Funds	\$ 161,906	\$ 165,694	\$ 162,000	\$ 166,000	\$ 170,000	\$ 178,500	\$ 188,603	\$ 200,655	\$ 213,597	\$ 227,630
<b>TOTAL REVENUES (Less Beginning Bal.)</b>	<b>\$ 161,906</b>	<b>\$ 165,694</b>	<b>\$ 162,000</b>	<b>\$ 166,000</b>	<b>\$ 170,000</b>	<b>\$ 178,500</b>	<b>\$ 188,603</b>	<b>\$ 200,655</b>	<b>\$ 213,597</b>	<b>\$ 227,630</b>
Appropriation--Transfer to Debt Service Fund	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Appropriation--Road Paving (Asphalt)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Appropriation--Transfer to CIF	\$ 130,000	\$ 125,000	\$ 130,000	\$ 130,000	\$ 131,950	\$ 134,589	\$ 137,496	\$ 140,782	\$ 144,231	\$ 147,938
Total Special Highway Appropriations	\$ 165,000	\$ 160,000	\$ 165,000	\$ 165,000	\$ 166,950	\$ 169,589	\$ 172,496	\$ 175,782	\$ 179,231	\$ 182,938
<b>Ending Balance</b>	<b>\$ 11,996</b>	<b>\$ 17,690</b>	<b>\$ 14,690</b>	<b>\$ 18,690</b>	<b>\$ 21,740</b>	<b>\$ 30,651</b>	<b>\$ 46,758</b>	<b>\$ 71,631</b>	<b>\$ 105,996</b>	<b>\$ 150,688</b>
<b>SPECIAL PARKS FUND (203)</b>										
Beginning Balance	\$ 10,029	\$ 16,637	\$ 19,232	\$ 19,232	\$ 21,482	\$ 23,607	\$ 25,574	\$ 27,368	\$ 28,966	\$ 30,358
Kaw Sand CUP	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Park Fees	\$ 6,858	\$ 3,989	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,060	\$ 3,126	\$ 3,201	\$ 3,279	\$ 3,364
Donations, Gifts, Fundraising										
Liquor Tax (1/2)	\$ 14,750	\$ 13,606	\$ 14,250	\$ 14,250	\$ 14,500	\$ 14,790	\$ 15,109	\$ 15,471	\$ 15,850	\$ 16,257
<b>TOTAL REVENUES (Less Beginning Bal.)</b>	<b>\$ 31,608</b>	<b>\$ 27,595</b>	<b>\$ 26,750</b>	<b>\$ 27,250</b>	<b>\$ 27,500</b>	<b>\$ 27,850</b>	<b>\$ 28,236</b>	<b>\$ 28,671</b>	<b>\$ 29,129</b>	<b>\$ 29,620</b>
Transfer to Debt Service Fund										
Transfer to CIF	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,375	\$ 25,883	\$ 26,442	\$ 27,074	\$ 27,737	\$ 28,450
Total Special Parks Appropriations	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,375	\$ 25,883	\$ 26,442	\$ 27,074	\$ 27,737	\$ 28,450
<b>Ending Balance</b>	<b>\$ 16,637</b>	<b>\$ 19,232</b>	<b>\$ 20,982</b>	<b>\$ 21,482</b>	<b>\$ 23,607</b>	<b>\$ 25,574</b>	<b>\$ 27,368</b>	<b>\$ 28,966</b>	<b>\$ 30,358</b>	<b>\$ 31,529</b>
<b>TRANSIENT GUEST TAX FUND (205)</b>										
Beginning Balance	\$ 22,884	\$ 37,632	\$ 42,332	\$ 42,332	\$ 44,832	\$ 39,332	\$ 34,402	\$ 29,288	\$ 24,030	\$ 19,517
Transient Guest Tax	\$ 35,748	\$ 27,200	\$ 28,500	\$ 28,500	\$ 28,500	\$ 29,070	\$ 29,698	\$ 30,408	\$ 31,153	\$ 31,953
<b>TOTAL REVENUES (Less Beginning Bal.)</b>	<b>\$ 35,748</b>	<b>\$ 27,200</b>	<b>\$ 28,500</b>	<b>\$ 28,500</b>	<b>\$ 28,500</b>	<b>\$ 29,070</b>	<b>\$ 29,698</b>	<b>\$ 30,408</b>	<b>\$ 31,153</b>	<b>\$ 31,953</b>
EDC Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Dev. and Tourism	\$ 21,000	\$ 22,500	\$ 26,000	\$ 26,000	\$ 34,000	\$ 34,000	\$ 34,813	\$ 35,666	\$ 35,666	\$ 35,666
Total Transient Guest Appropriations	\$ 21,000	\$ 22,500	\$ 26,000	\$ 26,000	\$ 34,000	\$ 34,000	\$ 34,813	\$ 35,666	\$ 35,666	\$ 35,666
<b>Ending Balance</b>	<b>\$ 37,632</b>	<b>\$ 42,332</b>	<b>\$ 44,832</b>	<b>\$ 44,832</b>	<b>\$ 39,332</b>	<b>\$ 34,402</b>	<b>\$ 29,288</b>	<b>\$ 24,030</b>	<b>\$ 19,517</b>	<b>\$ 15,805</b>
<b>CDBG FUND (207)</b>										
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CDBG Revenue	\$ 60,000	\$ 64,635	\$ 100,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>TOTAL REVENUES (Less Beginning Bal.)</b>	<b>\$ 60,000</b>	<b>\$ 64,635</b>	<b>\$ 100,000</b>	<b>\$ 75,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
Capital Projects										
Transfer to CIF	\$ 60,000	\$ 64,635	\$ 100,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total CDBG Appropriations	\$ 60,000	\$ 64,635	\$ 100,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>WATERMAINTENANCE FUND (209) (Previously Water Development Fee Fund)</b>										
Beginning Balance	\$ 25,308	\$ 59,208	\$ 59,208	\$ 35,608	\$ 35,608	\$ 35,608	\$ 35,608	\$ 35,608	\$ 35,608	\$ 35,608
Water Develop. Revenues	\$ 58,900	\$ 11,400	\$ 20,000	\$ 30,000	\$ 30,000	\$ 30,900	\$ 31,982	\$ 33,261	\$ 34,591	\$ 35,975
Transfer from Water Fund					\$ 45,000	\$ 45,675	\$ 46,360	\$ 47,056	\$ 47,761	\$ 48,621
<b>TOTAL REVENUES (Less Beginning Bal.)</b>	<b>\$ 58,900</b>	<b>\$ 11,400</b>	<b>\$ 20,000</b>	<b>\$ 30,000</b>	<b>\$ 75,000</b>	<b>\$ 76,575</b>	<b>\$ 78,342</b>	<b>\$ 80,316</b>	<b>\$ 82,353</b>	<b>\$ 84,596</b>
Transfer to Debt Service	\$ 25,000	\$ 35,000	\$ 20,000	\$ 30,000	\$ 20,000	\$ 20,600	\$ 21,321	\$ 22,174	\$ 23,061	\$ 23,983
Facility Maintenance & Preservation					\$ 55,000	\$ 55,975	\$ 57,021	\$ 58,142	\$ 59,292	\$ 60,613
Total Water Develop. Appropriations	\$ 25,000	\$ 35,000	\$ 20,000	\$ 30,000	\$ 75,000	\$ 76,575	\$ 78,342	\$ 80,316	\$ 82,353	\$ 84,596
<b>Ending Balance</b>	<b>\$ 59,208</b>	<b>\$ 35,608</b>	<b>\$ 59,208</b>	<b>\$ 35,608</b>	<b>\$ 35,608</b>	<b>\$ 35,608</b>	<b>\$ 35,608</b>	<b>\$ 35,608</b>	<b>\$ 35,608</b>	<b>\$ 35,608</b>
<b>SEWER MAINTENANCE FUND (210) (Previous Sewer Development Fee Fund)</b>										
Beginning Balance	\$ 23,350	\$ 86,350	\$ 146,200	\$ 146,200	\$ 96,200	\$ 76,200	\$ 67,300	\$ 59,218	\$ 51,384	\$ 44,907
Sewer Develop. Revenues	\$ 93,000	\$ 79,850	\$ 40,000	\$ 60,000	\$ 60,000	\$ 61,800	\$ 63,963	\$ 66,522	\$ 69,182	\$ 71,950
Transfer from Sewer Fund					\$ 15,000	\$ 15,300	\$ 15,630	\$ 16,004	\$ 16,396	\$ 16,818
<b>TOTAL REVENUES (Less Beginning Bal.)</b>	<b>\$ 93,000</b>	<b>\$ 79,850</b>	<b>\$ 40,000</b>	<b>\$ 60,000</b>	<b>\$ 75,000</b>	<b>\$ 77,100</b>	<b>\$ 79,593</b>	<b>\$ 82,526</b>	<b>\$ 85,579</b>	<b>\$ 88,767</b>
Transfer to Debt Service	\$ 30,000	\$ 20,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 41,000	\$ 42,000	\$ 44,000	\$ 45,000	\$ 46,000
Transfer to Sewer Fund			\$ 70,000	\$ 70,000						
Facility Maintenance & Preservation					\$ 55,000	\$ 45,000	\$ 45,675	\$ 46,360	\$ 47,056	\$ 47,903
Total Sewer Develop. Appropriations	\$ 30,000	\$ 20,000	\$ 110,000	\$ 110,000	\$ 95,000	\$ 86,000	\$ 87,675	\$ 90,360	\$ 92,056	\$ 93,903
<b>Ending Balance</b>	<b>\$ 86,350</b>	<b>\$ 146,200</b>	<b>\$ 76,200</b>	<b>\$ 96,200</b>	<b>\$ 76,200</b>	<b>\$ 67,300</b>	<b>\$ 59,218</b>	<b>\$ 51,384</b>	<b>\$ 44,907</b>	<b>\$ 39,772</b>



**5-Year Financial Forecast  
Updated June, 2018**

	2017 Audited	2018 Audited	2019 Budget	2019 Projected	2020 Proposed Budget	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
<b>Ending Balance</b>	\$ 23,849	\$ 23,899	\$ 23,999	\$ 23,999	\$ 24,099	\$ 24,199	\$ 24,299	\$ 24,399	\$ 24,499	\$ 24,599
<b>ENHANCEMENT COMM FOUNTAIN FUND</b>										
Beginning Balance	\$ 990	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801
Donations	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES (Less Beginning Bal.)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Comm. Fountain Fund Appropriations	\$ 189		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Balance</b>	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801
<b>Total Ending Balance All Funds (Prior Year)</b>	\$ 5,563,585	\$ 5,637,878	\$ 5,254,898	\$ 4,906,405	\$ 4,863,682	\$ 5,618,664	\$ 4,444,936	\$ 3,583,019	\$ 4,156,152	\$ 4,230,083
<b>Total Ending Balance All Funds (6-Yr Avg.)</b>	\$ 4,462,038	\$ 4,989,203	\$ 5,022,415	\$ 5,189,899	\$ 5,153,652	\$ 5,056,284	\$ 5,007,871	\$ 4,848,581	\$ 4,692,199	\$ 4,743,969

# 5-YEAR FORECAST VEHICLE AND EQUIPMENT REPLACEMENT PROGRAM

Vehicle & Equipment Replacement Program		Electric Reserve Loan & Payment Schedules							
Rolling Stock		Payment Schedules		Payment Schedules					
		Term		5 years					
		Interest Rate		3%					
Original Equipment Description (2017 or Prior)	Replacement Equipment Description	Replacement Cost	2019	2020	2021	2022	2023	2024	2025
Ford F-150 Pickup with Mid-Box	TBD	\$ 20,000.00				\$4,367.09	\$4,367.09	\$4,367.09	\$4,367.09
GMC 1500 Pickup	Ford F 250 4x2	\$ 34,668.00	\$4,367.09	\$7,039.36	\$7,039.36	\$7,039.36	\$7,039.36	\$7,039.36	\$7,039.36
Ford F-150 Pick-Up	TBD	\$ 20,000.00				\$4,367.09	\$4,367.09	\$4,367.09	\$4,367.09
GMC 3500 Flat Bed	Ford F 250 4x2	\$ 34,668.00	\$8,734.18	\$7,039.36	\$7,039.36	\$7,039.36	\$7,039.36	\$7,039.36	\$7,039.36
Ford F-250 with Service Body	TBD	\$ 25,000.00				\$5,458.86	\$5,458.86	\$5,458.86	\$5,458.86
Ford F-150 Pickup	TBD	\$ 20,000.00				\$4,367.09	\$4,367.09	\$4,367.09	\$4,367.09
Ford F-150 Pick-Up	TBD	\$ 20,000.00							
GMC 1500 Pickup	Ford F 250 4x4	\$ 34,982.00	\$7,642.41	\$7,103.12	\$7,103.12	\$7,103.12	\$7,103.12	\$7,103.12	\$7,103.12
Ford F-350 with Service Body	Ford F-350 with Service Body	\$ 40,000.00		\$8,734.18	\$8,734.18	\$8,734.18	\$8,734.18	\$8,734.18	\$8,734.18
Chevrolet C-3500	TBD	NA							
Peterbilt	TBD	\$ 175,000.00							
Ford F-700 Water Truck with 1600 Gal Tank	TBD	\$ 80,000.00				\$17,468.37	\$17,468.37	\$17,468.37	\$17,468.37
Chevrolet C-7500 Dump Truck 5 Yard	TBD	\$ 100,000.00					\$21,835.46	\$21,835.46	\$21,835.46
International 4900 Dump Truck 5 Yard	TBD	\$ 170,000.00		\$26,784.00	\$26,784.00	\$26,784.00	\$26,784.00	\$26,784.00	\$26,784.00
Chassis With Frame Mounted Swap Loader	5-Yard Dumperuck Chassis With Frame Mounted Swap Loader	\$ 170,000.00				\$37,120.28	\$37,120.28	\$37,120.28	\$37,120.28
Ford F-350 with Flat Bed	TBD	\$ 40,000.00				\$8,734.18	\$8,734.18	\$8,734.18	\$8,734.18
Ford F-550 with Flat Bed	TBD	\$ 75,000.00					\$16,376.59	\$16,376.59	\$16,376.59
GMC Top Kick Dump Truck 5 Yard	TBD	\$ 140,000.00			\$30,569.64	\$30,569.64	\$30,569.64	\$30,569.64	\$30,569.64
Ford F-250 with Utility Topper	TBD	\$ 25,000.00					\$5,458.86	\$5,458.86	\$5,458.86
Ford F-250 with Reading U98A Service Body	TBD	\$ 30,000.00							\$6,550.64
Chevrolet S-10 Pickup	Ford F 250 4x2	\$ 18,000.00		\$3,930.38	\$3,930.38	\$3,930.38	\$3,930.38	\$3,930.38	\$3,930.38
Ford F-150 Pickup	Ford F 250 4x2	\$ 19,000.00		\$4,148.74	\$4,148.74	\$4,148.74	\$4,148.74	\$4,148.74	\$4,148.74
Ford F-150 Pickup 4x4	Ford F 250 4x4	\$ 24,000.00		\$5,240.51	\$5,240.51	\$5,240.51	\$5,240.51	\$5,240.51	\$5,240.51
Ford F-150 Pick-Up	TBD	\$ 25,000.00						\$5,458.86	\$5,458.86
Ford F-550 With Utility Bed	TBD	\$ 75,000.00						\$16,376.59	\$16,376.59
Ford Fusion sedan	TBD	\$ 18,000.00					\$3,930.38	\$3,930.38	\$3,930.38
<b>Yearly Totals</b>			\$ 20,743.68	\$ 70,019.65	\$ 137,709.57	\$ 172,646.30	\$ 203,871.00	\$ 214,350.58	\$ 192,807.09

Vehicle & Equipment Replacement Program									
Contractor's Equipment Annual Lease Schedule									
Original Equipment Description (2017 or Prior)	Replacement Equipment Description	2018	2019	2020	2021	2022	2023	2024	2025
Kubota L3130 Tractor 4x4 with Rhino Front Loader+	John Deere 3033R with Cab		\$ 4,932.00	\$ 4,932.00	\$ 4,932.00	\$ 4,932.00	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00
Ford 3000 Tractor+Mower	John Deere 3039R with MX6 Rotary Cutter	\$ 6,002.60	\$ 6,002.60	\$ 6,002.60	\$ 7,503.25	\$ 9,379.06	\$ 11,723.83	\$ 14,654.79	\$ 18,318.48
Massey Ferguson Tractor 5460 Tier III+	TBD	\$ -	\$ -	\$ -	\$ -	\$ 13,784.00	\$ 13,784.00	\$ 13,784.00	\$ 13,784.00
John Deere 410G Backhoe+	TBD			\$18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 20,000.00
John Deere 770BH Motor Grader									
Stone Asphalt Roller/Compactor Purchased 6/6/08*	Hamm HD 14 VV 4.6 Ton Articulated	\$10,850.00	\$ 7,481.37	\$ 7,481.37	\$ 7,481.37	\$ 7,481.37	\$ 7,481.37	\$ 8,229.51	\$ 8,229.51
Bobcat Skid-Steer Loader *	Bobcat Skid-Steer Loader *	\$ 8,240.00	\$ 8,487.20	\$ 8,741.82	\$ 9,004.07	\$ 9,274.19	\$ 9,552.42	\$ 9,838.99	\$ 10,134.16
Bomag Asphalt Paver Purchased 6/10/08									
N/A	John Deere 524K II Loader w/ Forks and 2.5 CY bucket+	\$13,372.74	\$13,372.74	\$13,372.74	\$ 13,372.74	\$ 16,047.29	\$ 19,256.75	\$ 23,108.09	\$ 27,729.71
John Deere 410G Backhoe+	John Deere 310SL HL		\$16,697.75	\$16,697.75	\$ 16,697.75	\$ 16,697.75	\$ 16,697.75	\$ 20,037.30	\$ 24,044.76
Vermeer LP 855 SDT Vacuum unit	TBD	\$ -	\$ -	\$ -	\$ 18,120.00	\$ 18,120.00	\$ 18,120.00	\$ 18,120.00	\$ 18,120.00
Clark DPR 25 Forklift	Clark GTSS30 6,000 Lb Capacity		\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 5,625.00	\$ 7,031.25
N/A	John Deere 50G Compact	\$10,192.04	\$10,192.04	\$10,192.04	\$ 10,192.04	\$ 10,192.04	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
	<b>TOTALS</b>	<b>\$48,657.38</b>	<b>\$71,665.70</b>	<b>\$89,920.32</b>	<b>\$109,803.22</b>	<b>\$128,407.70</b>	<b>\$136,316.11</b>	<b>\$148,597.68</b>	<b>\$164,591.87</b>
Total Departmental									
Parks		\$ -	\$ 4,932.00	\$ 4,932.00	\$ 4,932.00	\$ 4,932.00	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00
Streets		\$38,465.34	\$35,343.91	\$53,598.53	\$ 55,361.43	\$ 73,965.91	\$ 79,798.36	\$ 87,615.38	\$ 98,195.86
Water		\$10,192.04	\$31,389.79	\$31,389.79	\$ 49,509.79	\$ 49,509.79	\$ 51,317.75	\$ 55,782.30	\$ 61,196.01

Electric Reserve Payments by Department								
<b>New Electric Reserve Payments</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Streets	\$ 904,982.00	\$ -	\$ 42,621.30	\$ 79,741.58	\$ 105,944.13	\$ 127,779.59	\$ 110,269.06	\$ 105,901.97
Inspections	\$ 40,000.00	\$ -	\$ -	\$ -	\$ 4,367.09	\$ 4,367.09	\$ 8,734.18	\$ 8,734.18
Water	\$ 161,000.00	\$ -	\$ 13,319.63	\$ 13,319.63	\$ 13,319.63	\$ 13,319.63	\$ 18,778.49	\$ 21,835.46
Sewer	\$ 195,000.00	\$ -	\$ -	\$ 30,569.64	\$ 30,569.64	\$ 30,569.64	\$ 36,028.50	\$42,579.14
Parks	\$ 114,336.00		\$ 14,078.72	\$ 14,078.72	\$ 18,445.81	\$ 23,904.68	\$ 9,825.96	\$ 9,825.96
admin	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	\$ 3,930.38	\$ 3,930.38	\$ 3,930.38
<b>Previous Payments</b>								
Parks	28380	28380	28380	28380				
Streets	27442.56	27442.56	14076.58	14076.58				
Water	11668.72	11668.72						
Sewer	16675.03	16675.03	16675.03					
<b>TOTAL Electric Reserve Payments</b>								
Streets	\$ 932,424.56	\$ 27,442.56	\$ 56,697.88	\$ 93,818.16	\$ 105,944.13	\$ 127,779.59	\$ 110,269.06	\$ 105,901.97
Inspections	\$ 40,000.00	\$ -	\$ -	\$ -	\$ 4,367.09	\$ 4,367.09	\$ 8,734.18	\$ 8,734.18
Water	\$ 172,668.72	\$ 11,668.72	\$ 13,319.63	\$ 13,319.63	\$ 13,319.63	\$ 13,319.63	\$ 18,778.49	\$ 21,835.46
Sewer	\$ 211,675.03	\$ 16,675.03	\$ 16,675.03	\$ 30,569.64	\$ 30,569.64	\$ 30,569.64	\$ 36,028.50	\$ 42,579.14
Parks	\$ 142,716.00	\$ 28,380.00	\$ 42,458.72	\$ 42,458.72	\$ 18,445.81	\$ 23,904.68	\$ 9,825.96	\$ 9,825.96
admin	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	\$ 3,930.38	\$ 3,930.38	\$ 3,930.38
<b>TOTAL</b>	<b>\$ 1,517,484.31</b>	<b>\$ 84,166.31</b>	<b>\$ 129,151.26</b>	<b>\$ 180,166.15</b>	<b>\$ 172,646.30</b>	<b>\$ 203,871.00</b>	<b>\$ 187,566.58</b>	<b>\$ 192,807.09</b>
Lease Purchase Payments by Department								
<b>Lease Purchase Payments</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Streets	\$ 38,465.34	\$ 35,343.91	\$ 53,598.53	\$ 55,361.43	\$ 73,965.91	\$ 79,798.36	\$ 87,615.38	\$ 98,195.86
Inspections								
Water	\$ 10,192.04	\$ 31,389.79	\$ 31,389.79	\$ 49,509.79	\$ 49,509.79	\$ 51,317.75	\$ 55,782.30	\$ 61,196.01
Sewer								
Parks	\$ -	\$ 4,932.00	\$ 4,932.00	\$ 4,932.00	\$ 4,932.00	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00
admin								
<b>TOTAL</b>	<b>\$ 48,657.38</b>	<b>\$ 71,665.70</b>	<b>\$ 89,920.32</b>	<b>\$ 109,803.22</b>	<b>\$ 128,407.70</b>	<b>\$ 136,316.11</b>	<b>\$ 148,597.68</b>	<b>\$ 164,591.87</b>
TOTAL CAP OUTLAY								
<b>TOTAL Payments</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Streets	\$ 970,889.90	\$ 62,786.47	\$ 110,296.41	\$ 149,179.59	\$ 179,910.04	\$ 207,577.95	\$ 197,884.44	\$ 204,097.83
Inspections	\$ 40,000.00	\$ -	\$ -	\$ -	\$ 4,367.09	\$ 4,367.09	\$ 8,734.18	\$ 8,734.18
Water	\$ 182,860.76	\$ 43,058.51	\$ 44,709.42	\$ 62,829.42	\$ 62,829.42	\$ 64,637.38	\$ 74,560.79	\$ 83,031.47
Sewer	\$ 211,675.03	\$ 16,675.03	\$ 16,675.03	\$ 30,569.64	\$ 30,569.64	\$ 30,569.64	\$ 36,028.50	\$ 42,579.14
Parks	\$ 142,716.00	\$ 33,312.00	\$ 47,390.72	\$ 47,390.72	\$ 23,377.81	\$ 29,104.68	\$ 15,025.96	\$ 15,025.96
admin	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	\$ 3,930.38	\$ 3,930.38	\$ 3,930.38
<b>TOTAL</b>	<b>\$ 1,566,141.69</b>	<b>\$ 155,832.01</b>	<b>\$ 219,071.58</b>	<b>\$ 289,969.37</b>	<b>\$ 301,054.00</b>	<b>\$ 340,187.12</b>	<b>\$ 336,164.25</b>	<b>\$ 357,398.96</b>

# LINE ITEM BUDGET SHEETS

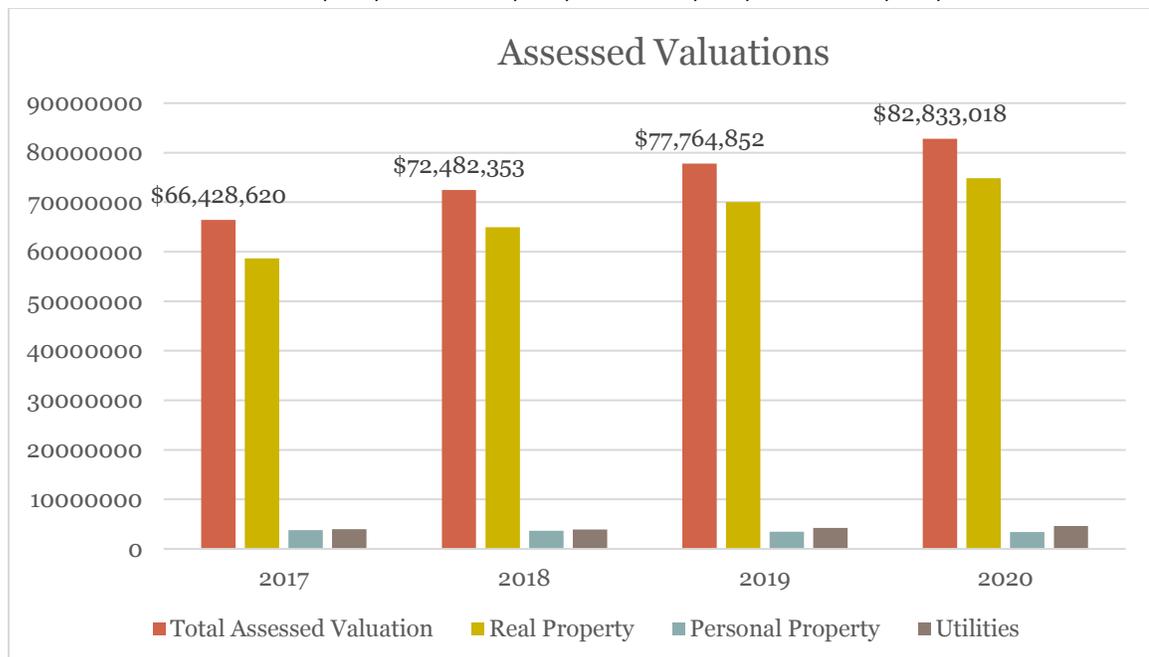
## PROPERTY TAX SUPPORTED FUNDS

Budgeted funds supported, at least partly, by property tax include the General Fund, Law Enforcement Fund, and the Debt Service Fund. 2020 will be the third year of the property tax lid imposed by the State Legislature, which limits the total amount of property tax revenue that can be collected by a City to the previous year's collection plus an inflationary increase tied to the regional consumer price index. There are exemptions for public safety and debt service. Effectively, the new law limits a City's ability to take advantage of an increase of assessed valuations of property that is increasing in value.

### 1. Property Appraisals

- a. The total assessed valuation for De Soto for 2019 (which is the figure used to set the 2020 tax rates) is \$82,833,018 This represents a 6.7% increase over the 2018 valuation of \$77,764,492.
- b. The Total assessed valuation of \$82,887,017 includes the following:
  - i. Real Estate: \$ 74,716,973
  - ii. Personal Property: \$3,387,643
  - iii. State Assessed: \$4,624,159
- c. Appraisal trends over the past four years are as follows:

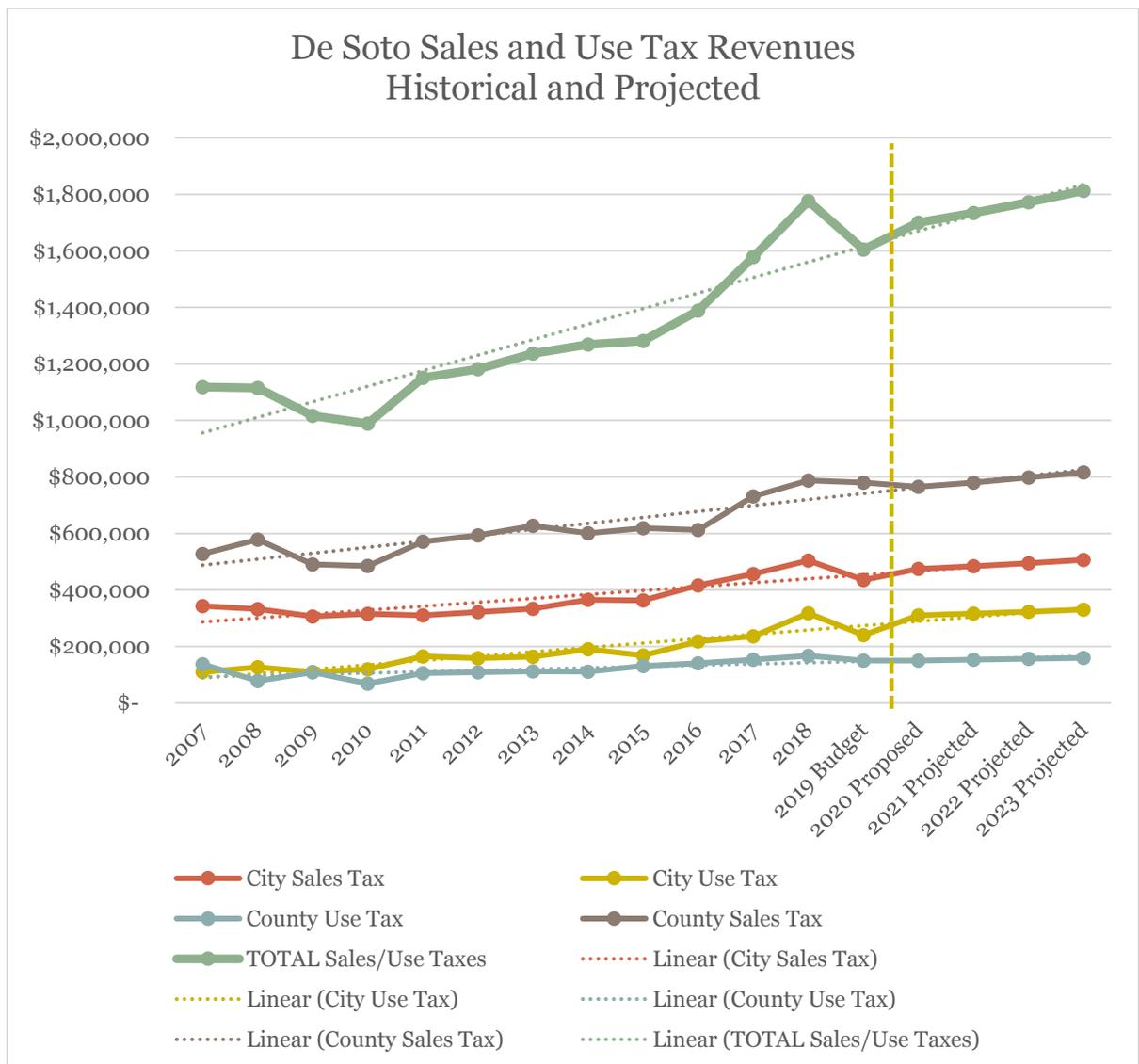
	<b>Real</b>	<b>Personal</b>		<b>Total</b>
<b>Year</b>	<b>Property</b>	<b>Property</b>	<b>Utilities</b>	<b>Valuation</b>
<b>2020</b>	<b>\$74,821,216</b>	<b>\$3,387,643</b>	<b>4,624,159</b>	<b>\$82,833,018</b>
2019	70,048,475	3,461,121	4,255,256	77,764,492
2018	64,921,318	3,564,380	3,906,655	72,392,353
2017	58,636,871	3,738,400	4,008,349	66,383,620



**2. Sales Tax Revenues**

- a. January through May sales tax collections in 2019 are down approximately 4% from those collected during the same period in 2018. This trend is a cooling off of the double digit increases we've seen over the past 24 months, but still projecting well above the conservative 2019 budgeted amounts. Our sales tax projections have taken a conservative approach and treated the past 24 months of increases as a bit of an anomaly.
- b. The chart below reflects actual sales tax collections through 2018, our budgeted figures for 2019, the proposed budget figure for 2020, and conservative projections through the remainder of the 5-year projections. 2018 – 2020 sales tax figures are summarized as follows:
  - i. 2018 Actual: \$1,776,907
  - ii. 2019 Budget: \$1,605,000
  - iii. 2020 Proposed: \$1,700,000

The projections beyond 2020 show moderate increases averaging about 2.25% per year.



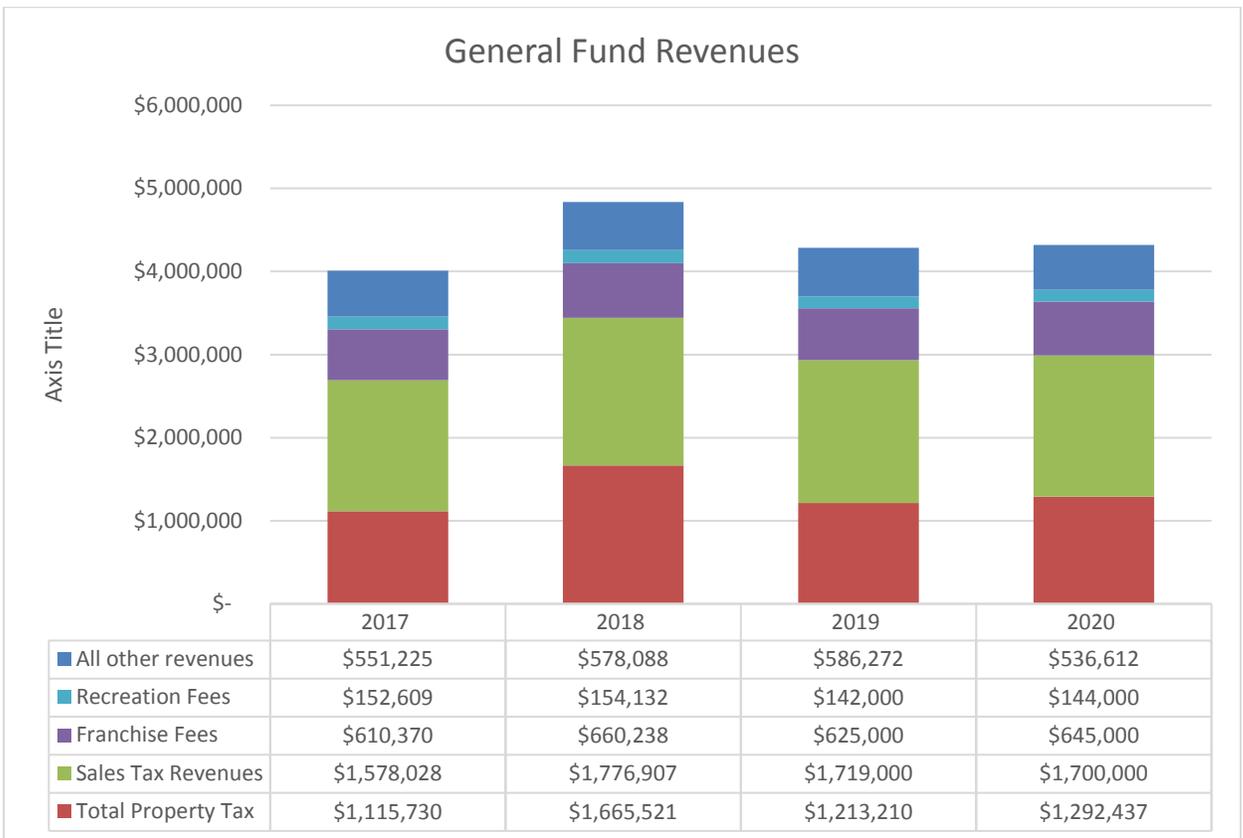
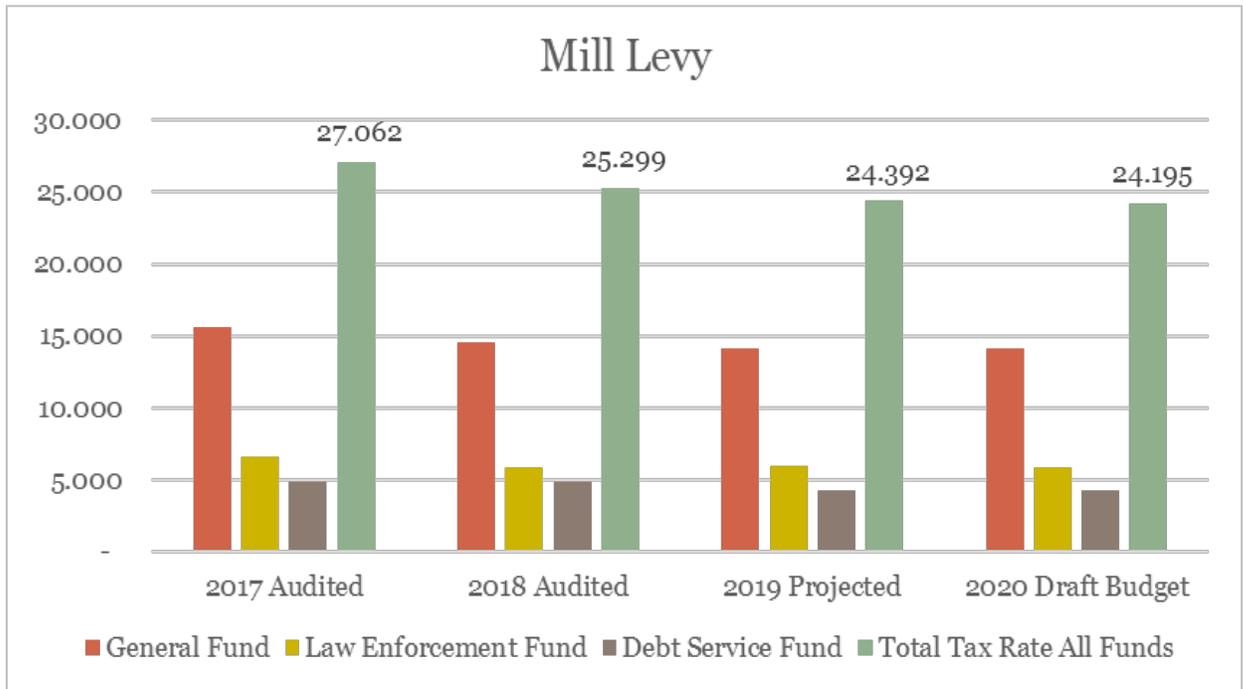
## Fund 101 – General Fund Revenues

### 1. General Fund Revenues

The 2020 budget takes a conservative approach to estimating revenues, as has been the practice historically.

- a. Franchise Fees revenues are projected to end 2019 at approximately \$625,000, which is about 5% lower than the prior year. The 2020 budget estimates franchise revenues of \$645,000. The first quarter of 2019 saw a slight dip in franchise revenues, mostly due to rebates required by the state of Kansas in connection with the merger between KCPL and Westar Energy. With the number of new housing starts in 2019 and 2020, it is predicted that franchise revenues will increase steadily throughout the next 24 to 36 months.
- b. Permit and licensing fee revenues are up notably during the first quarter of 2019, mostly due to building permit activity. We expect this trend to continue with high-valuation Merck expansions on the horizon, and the Country Village Apartments permit and other residential activity pending. In 2018 we collected a total of \$73,344, although this revenue stream is very cyclical, we do expect the increase activity to continue through 2019 and 2020. 2019 revenues are projected at \$162,500 well exceeding the budgeted amount of \$65,450. To remain conservative, the 2020 budget shows a modest revenue of \$65,000.
- c. Sales Tax Projections: As stated previously in this document, sales tax collections remain healthy, but have leveled off from the past 24 months of double digit increases. We have remained conservative for the 2020 budget, with \$1,700,000 in sales tax revenues, which is approximately equal to the projected 2019 amount of \$1,719,000.
- d. Property Tax Lid: General Fund ad-valorem tax revenues are set at \$1,172,357, Debt Service ad-valorem revenues are \$327,045, and Law Enforcement ad-valorem revenues are \$484,866 for a total of \$1,984,268. This is just below the maximum allowable under the state’s tax lid calculations of \$1,989,269.
- e. The 2020 budget Mill levies and associated tax revenues for 2017 through 2020 are shown below.

TAX RATES (MILLS) ALL FUNDS	2017 Audited	2018 Audited	2019 Projected	2020 Budget
General Fund	15.572	14.5064	14.145	14.145
Law Enforcement Fund	6.550	5.8700	5.997	5.850
Debt Service Fund	4.940	4.9221	4.250	4.200
Total Tax Rate All Funds	27.062	25.299	24.392	24.195
Total Annual Tax Increase-- All Funds	23.1%	-6.5%	-3.8%	-0.8%



BUDGET WORKSHEET

City of De Soto

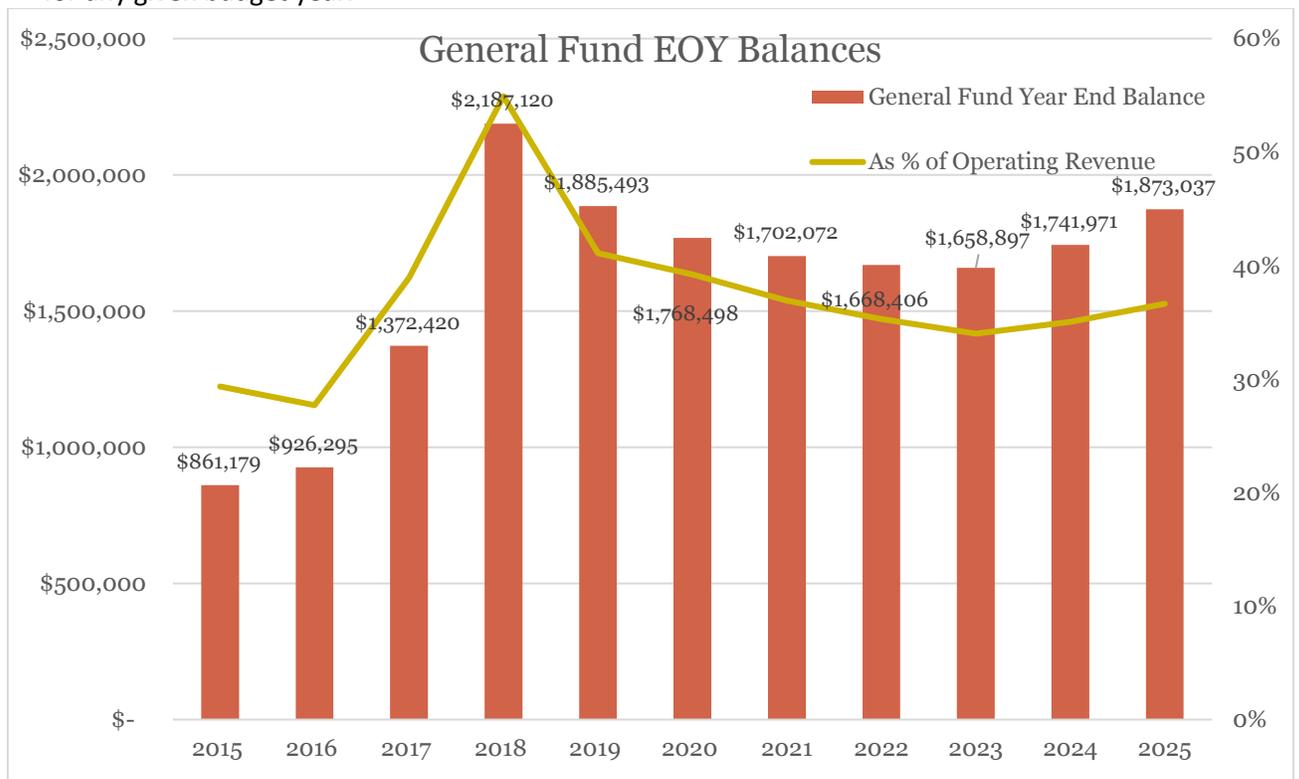
Month: 2/28/2019 Fund: 0101 - General Fund Revenues Dept: 000 Acct Class: FF FRANCHISE FEES	Prior Year Actual	Current Year				(6)	(7)
		Original Budget	Amended Budget	Actual Thru February	Estimated Total	Requested	Recommended
33600.00 Natural Gas Franchise Tax	97,494	75,000	75,000	22,064	0	86,000	86,000
33700.00 Telephone Franchise Tax	3,952	4,000	4,000	672	0	4,000	4,000
33800.00 Cable TV Franchise Tax	45,870	42,000	42,000	11,295	0	45,000	45,000
33900.00 Weststar Franchise Tax	512,922	470,000	470,000	62,756	0	510,000	510,000
<b>FRANCHISE FEES</b>	<b>660,238</b>	<b>591,000</b>	<b>591,000</b>	<b>96,787</b>	<b>0</b>	<b>645,000</b>	<b>645,000</b>
Acct Class: FINE FINES							
35110.00 Court Fines	201,509	180,000	180,000	33,056	0	200,000	200,000
35111.00 Court Costs	55,750	45,000	45,000	8,910	0	48,000	48,000
35112.00 Court Reinstatements	2,896	1,800	1,800	244	0	2,000	2,000
<b>FINES</b>	<b>260,155</b>	<b>226,800</b>	<b>226,800</b>	<b>42,210</b>	<b>0</b>	<b>250,000</b>	<b>250,000</b>
Acct Class: INT INTEREST							
36112.00 Interest Earnings	11,085	6,000	6,000	2,074	0	9,000	9,000
<b>INTEREST</b>	<b>11,085</b>	<b>6,000</b>	<b>6,000</b>	<b>2,074</b>	<b>0</b>	<b>9,000</b>	<b>9,000</b>
Acct Class: P&Z PLANNING AND ZONING FEES							
34119.00 Construction Inspection SVC	0	0	0	0	0		
34413.00 Site Plan Review Apps	550	2,000	2,000	550	0	2,000	2,000
34414.00 Preliminary Plat Applications	720	0	0	750	0	2,000	2,000
34415.00 Final Plat Applications	789	200	200	780	0	500	500
34429.00 Other Planning Fees	12,563	3,000	3,000	1,010	0	4,500	4,500
<b>PLANNING AND ZONING FEES</b>	<b>14,722</b>	<b>5,200</b>	<b>5,200</b>	<b>3,090</b>	<b>0</b>	<b>9,000</b>	<b>9,000</b>
Acct Class: PERM PERMITS & LICENSES							
32160.00 Tax Abatement Fees	2,000	1,500	1,500	0	0	2,000	2,000
33100.00 Beer & Liquor Licenses	1,500	1,000	1,000	0	0	1,000	1,000
33200.00 Animal Licenses	455	250	250	136	0	500	500
33300.00 Building Permits	47,539	50,000	50,000	20,600	0	50,000	50,000
33320.00 Misc ICC Permits	18,721	5,000	5,000	1,130	0	5,000	5,000
34418.00 BLDG Permit Plan Review Fee	2,324	7,500	7,500	1,835	0	6,300	6,300
35200.00 Animal Adopt & Pound Fees	805	200	200	215	0	200	200
<b>PERMITS &amp; LICENSES</b>	<b>73,344</b>	<b>65,450</b>	<b>65,450</b>	<b>23,916</b>	<b>0</b>	<b>65,000</b>	<b>65,000</b>
Acct Class: REC RECREATION FEES							
Fund: 0101 - General Fund Revenues Dept: 000							
Acct Class: REC RECREATION FEES							
34310.00 Admission	21,319	16,500	16,500	0	0	17,500	17,500
34311.00 Swim Lessons	12,775	11,000	11,000	0	0	12,000	12,000
34312.00 Pool Concessions	16,043	12,000	12,000	0	0	12,000	12,000
34313.00 Pool Memberships	37,400	30,000	30,000	0	0	36,000	36,000
34314.00 Pool Parties	1,188	1,500	1,500	0	0	2,000	2,000
34325.00 Park Concessions	4,337	3,000	3,000	0	0	4,000	4,000
34330.00 Recreation Fees	56,245	52,000	52,000	15,692	0	56,500	56,500
34340.00 Ballfield Usage Fee	4,825	5,000	5,000	460	0	4,000	4,000
<b>RECREATION FEES</b>	<b>154,132</b>	<b>131,000</b>	<b>131,000</b>	<b>16,152</b>	<b>0</b>	<b>144,000</b>	<b>144,000</b>

Acct Class: RENT RENTS & LEASES							
34326.00 Pool Rental	0	0	0	0	0	-	-
34335.00 Shelter Rental	785	1,000	1,000	0	0	1,000	1,000
36230.00 Community Center	11,016	10,000	10,000	2,232	0	10,000	10,000
36247.00 Mercury Wireless LLC	4,500	3,600	3,600	0	0	3,600	3,600
36249.00 SBA Towers	47,630	46,400	46,400	8,064	0	47,000	47,000
36251.00 Wilderness Park Hay Lease	300	300	300	0	0	300	300
36252.00 Widow Big Knife Park AG Lease	800	800	800	0	0	800	800
36253.00 Riverfest Park	400	400	400	0	0	500	500
36254.00 Archers Club Lease	0	100	100	100	0	100	100
36255.00 Prairie Star Farm Lease	0	800	800	0	0	-	-
36256.00 GreatLife Fitness Rent	6,825	6,000	6,000	525	0	6,200	6,200
36257.00 Sewer Plant Tract Lease	500	0	0	0	0	500	500
RENTS & LEASES	72,756	69,400	69,400	10,921	0	70,000	70,000
Acct Class: REV REVENUES							
Fund: 0101 - General Fund							
Revenues							
Dept: 000							
Acct Class: REV REVENUES							
34317.00 Concession Overage	1,808	0	0	0	0	-	-
34318.00 Admissions Overage	733	0	0	0	0	-	-
37150.00 Loan Repayment	900	900	900	150	0	900	900
39900.00 Miscellaneous Income	82,960	0	0	0	0	3,250	3,250
39950.00 Scrap Metal Recycling	0	850	850	920	0	850	850
39990.00 Transfer from Water	40,000	84,271	84,271	0	0	23,306	103,306
39991.00 Transfer from Sewer				0	0	23,306	23,306
REVENUES	126,401	86,021	86,021	1,070	0	51,612	131,612
Acct Class: SALE SALES							
37100.00 Reimbursed Fees	807	2,000	2,000	-55	0	2,000	2,000
37200.00 Insurance Proceeds	2,997	0	0	0	0		
37334.00 Sale Of Maps, Documentation	46	0	0	0	0		
37400.00 Donations, Gifts, Fundraising	100	0	0	0	0		
37500.00 Sale Of Assets	15,675	0	0	0	0		
SALES	19,625	2,000	2,000	-55	0	2,000	2,000
Acct Class: TAX TAXES							
31100.00 Ad Valorem	1,051,331	1,101,417	1,101,417	542,827	0	1,160,000	1,172,357
31101.00 Delinquent Real Estate Taxes	506,560	5,000	5,000	1,639	0	5,300	5,300
31310.00 City Sales Tax	504,558	435,000	435,000	79,832	0	475,000	475,000
31320.00 City Use Tax	317,484	240,000	240,000	51,306	0	310,000	310,000
31330.00 County Use Tax	167,103	150,000	150,000	31,365	0	150,000	150,000
31340.00 County Sales Tax	787,763	780,000	780,000	138,958	0	765,000	765,000
31500.00 Motor Vehicle Tax	88,404	92,346	92,346	18,067	0	95,000	95,000
31600.00 Recreational Vehicle Tax	1,233	1,255	1,255	288	0	1,250	1,250
31610.00 Watercraft	100	0	0	320	0	-	-
31650.00 16/20M Vehicle Tax	1,991	226	226	310	0	230	230
31660.00 Commercial Vehicle Tax	2,295	3,793	3,793	1,047	0	3,950	3,950
31700.00 Liquor Tax General	13,606	14,000	14,000	0	0	14,000	14,000
31801.00 Delinquent Personal Taxes	0	350	350	0	0	350	350
TAXES	3,442,428	2,823,387	2,823,387	865,959	0	2,980,080	2,992,437
Dept: 000	4,834,886	4,006,258	4,006,258	1,062,124	0	4,225,692	4,318,049
Total Revenues	4,834,886	4,006,258	4,006,258	1,062,124	0	4,225,692	4,318,049

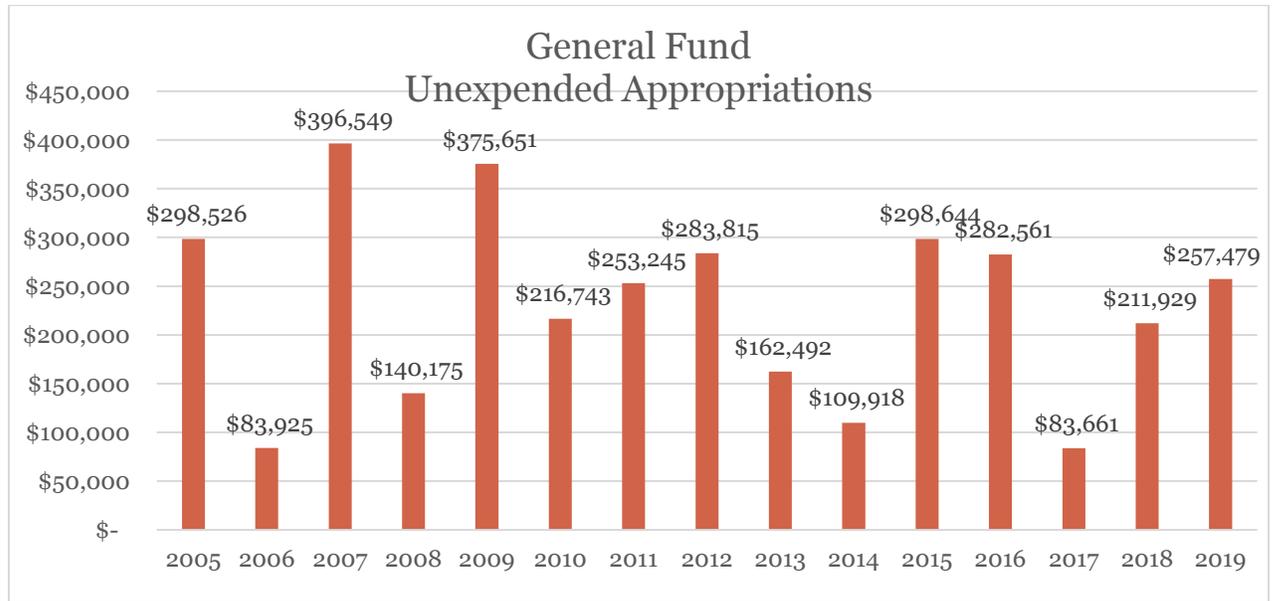
# Fund 101 - General Fund Expenditures

With strong building activity continuing in 2019 and continued strength in sales tax collections, the 2020 budget includes increases in levels of service in some areas. Several of these are discussed in the policies section of this document. Still, budgeted expenditures in the general fund are down by approximately \$336,000 (or 6%) from 2019, due primarily to the \$450,000 “un-specified Initiatives” budget item that was included in the 2019 budget.

- Overall:** The broad view of the General Fund budgeting policy keeps watch on the year-end fund balances, with a policy goal of maintaining balances above 30% of appropriations. The chart below shows historical and projected General Fund year end balances, and how they relate to the total appropriations for any given budget year.



Our history shows a consistent pattern of notable amounts of unexpended budget appropriations at the end of each budget year. This is largely due to the practice of conservative line-item budgeting in the departmental funds, essentially building in contingencies within the departmental budgets. This practice is continued in the proposed 2020 budget, but some items have been reduced from previous year’s appropriations if they are wholly out of line with the historical expenses or what we expect to spend next year. Over the past five years, we have averaged nearly \$200,000 in unexpended budget appropriations.



\*Note: Figures do not include annual budgeted \$750,000 contingencies in 2018, and 2019, nor \$300,000 payment to RG Fiber in 2018.

2. **Vehicle & Equipment Replacement Program:** Starting with the 2018 budget, the City has been implementing our Vehicle and Equipment Replacement Program, which is designed to identify long-term maintenance, operation, and replacement costs of our rolling stock (on-road vehicles such as pickups, cars, and dump trucks) and contractor’s equipment (heavy machinery such as backhoes, loaders, and compactors) so we can better project the budget impacts of keeping our inventories up to date. Like a capital improvement plan, program needs, costs, and priorities are updated on a yearly basis.

The 2020 program to includes the following:

- a. Street Department:
  - i. \$8,734 for the 1st year repayment of the Electric Reserve Fund for a new 3/4-Ton pickup (F-350 or equivalent)
  - ii. \$26,784 for the 1st year repayment of the Electric Reserve Fund for a 5-yard dump truck
  - iii. \$18,000 for a lease on a new backhoe
- b. Water Department
  - i. \$13,320 for the 1st year repayment of the Electric Reserve Fund for three new utility trucks (F-250 or equivalent)

Future Year projections for the program are shown in the 5-year Financial Forecast section of this budget.

3. The typical aim of a yearly budget is to balance proposed expenses with expected revenues, resulting in a near-zero change to the year end fund balance. The proposed 2020 budget reflects the net zero approach, with expenses exceeding the revenues slightly

• 2020 General Fund Revenues:	<b>\$4,318,049</b>
• 2020 General Fund Allocations:	\$5,260,045
• Less Contingency:	\$750,000
• Less Unexpended Appropriations:	\$75,000
• Net Allocations:	<b>\$4,435,045</b>

# Fund 101 General Fund

## Expenditures

### *Department 100 - Administration*

The Administration Department budget funds the operations of the front office staff at City Hall and also includes expenditures for wider initiatives such as contributions to the EDC, charitable contributions, civic events like the 4<sup>th</sup> of July celebration and the summer concert series, and transfers to the capital improvement fund.

1. **Contingency / Budget to Zero:** As we have done since 2018, the budget has included a \$750,000 “contingency” line item. Including this on the expense side allows us to technically allocate the majority of the cash balance reserve. Doing this gives budget authority to account unforeseen emergencies during the year without having to complete a budget amendment, even though we have no intent to spend this money. Generally, it remains the intent to maintain a General Fund cash balance of around 30% of total appropriations. The 5-year projections shown previously in this document assume that this contingency will not be spent.
2. **Wage Increases:** The base budget includes 4.0% increase in hourly wages for all City employees, throughout all departments. This increase is in line with almost all other Johnson County cities, based on discussions with other City Managers. In accordance with the City’s Compensation Study and Pay plan, this overall amount will be divided into a “Cost of Living” adjustment and a “Merit” portion. This year, according to the Bureau of Labor Statistics, the Employment Cost Index for our region is 1.5%. This will therefore be set as the Cost of Living portion, and the remaining 2.5% will be discretionary merit. This increase has been factored into the personnel budgets in all departments for all applicable funds.
3. **Insurance Increase:** Our insurance pool (Midwest Public Risk) has notified us that our health insurance premiums will be increasing 23% starting in July of 2019. We have therefore factored this increase into the 2020 budget. This increase comes on the heels of a 9.5% increase in 2018. Still, it is concluded based on discussions with industry professionals that the City would likely fair no better on the market if we chose to switch providers at this time because of our recent claims history. If the trend of increases continues, however, we must pursue
4. **Economic Development:** Included in the administration budget for 2020 is a \$35,000 increase to Economic Development. This is in response to a desire to increase our investment in ED initiatives, which might involve separating the City’s Economic Development from the Chamber of Commerce, with the ED Director position being fully funded by the City’s ED contribution.
5. **Personnel:** In 2019 we promoted the Utility Billing Clerk (in the Administration department) to the position of Court Clerk (in the court department). That person is able to continue to perform utility billing functions, so we did not have to backfill the Utility Billing position. This allowed us to recruit and hire a full-time Communications and Outreach position in 2019. As a result, the personnel item in the 2020 Administration budget has been increased slightly from 2020 to account for a slightly higher PayScale for the communications position. The Court budget remain unchanged.

6. **New Server for City Hall:** Included in the administration budget for 2020 is \$15,000 for a new web server at City Hall.
7. **Summer Concert Series:** There is \$20,000 included in the Administration budget for the continuation of the Summer Sunsets Concert Series at Riverfest Park.
8. **De Soto Days:** The De Soto Days allocations remain at \$7,000.
  - a. The allocation for the De Soto Days Committee is set at \$4,000 per year.
  - b. The Sheriff's contract services for the festival will be coded to the Law Enforcement fund so it is not subject to the property tax lid.
  - c. The City costs for the portable toilets, dumpsters, meeting room rentals, and cleanup & restoration costs will be coded to the De Soto Days line item.
  - d. The De Soto Days allocations are no longer a reimbursement program, but a direct grant to the Committee. This alleviates the need for the Committee to submit receipts to the City for reimbursement.
9. **Building Maintenance / Asset Management Funds:** The 2020 budget establishes building maintenance funds for several of the City's facilities, including the Community Center building and the Aquatic Center. Similarly, asset management funds are established for the water and sewer departments. The intent of these funds is to provide for the ongoing maintenance and upkeep of facilities and infrastructure on a long-term basis. The funds are kept separate from other general budget allocations, so they can be planned on a multi-year basis similar to the capital improvements fund.

2020 allocations are as follows:

  - Community Center: \$35,000
  - Aquatic Center: \$32,500
  - Water Department: \$45,000
  - Sewer Department: \$15,000

It is realized that these allocations may not be sufficient to fully fund comprehensive asset management programs for these facilities, but the inception of the programs will allow us to assess long-term needs and better plan for the preservation of the assets involved.

## Line Item Details

### Department 100 - Administration

Line Item #	Title	Use of Funds
497000	Contingency	This item is not intended to be spent, but serves as part of the new policy to “Budget to Zero”, which gives the City the budget authority to spend down General Fund reserves in the event that unforeseen expenses occur during the year.
44310	Office Supplies	Used to purchase office supplies at City Hall, which are often shared with other departments.
44510	Computer Software / Hardware	Used to fund the scheduled replacement of computers. For 2020 this will include new computers for the City Clerk and Mayor. This line item also used to purchase software licenses for the Adobe suite, Microsoft Office, and others. In addition, \$5,000 is included for the maintenance contract associated with the new website, and there is \$15,000 included to replace a server at City Hall.
41200	Travel & Entertainment	For hotels, mileage, and other costs associated with out-of-town travel for City business.
41210	Meals & Refreshments	For meals while traveling out-of-town.
41215	Employee Appreciation	Funds used for annual Christmas lunch and other all-employee gatherings.
41300	Charitable cont. & Gifts	Funds donations and gifts in association with the City’s donations policy. Specific set-asides in this item includes \$2,380 for United Community services, \$1500 to the Johnson County Human Services Fund for utility assistance, \$500 to Johnson and Wyandotte County Council of Mayors dinners. In recent years, Individual requests have come from Kaw Valley Sportsman’s Club, The Arts Council, Rotary, the De Soto Alumni Association, the DHS Cat Boosters, and the Historical Society.
42000	Postage & Freight	Pays for utility bill mailings and other postage.
42050	Utilities	Mostly electric, internet, and gas at City Hall / pool.
42100	Uniform Fees	Allocations to each department for the purchase of uniform items, in accordance with the newly-implemented uniform policies.
42200	Printing and Advertisements	Funds public hearing notifications, newsletter, & community magazine efforts.
42250	Liability Insurance	Payment for City’s liability insurance through Midwest Public Risk
42260	Cereal Malt Beverage	For payments to the State for the cereal malt beverage licenses we issue each year.
42500	De Soto Days	Supporting the De Soto Days festival. Part goes for reimbursements to the De Soto Day’s Committee, and part is paid to vendors for trash and toilets. \$4,000 is a direct grant to the Committee, and the remainder is for City expenses related to the festival, but this DOES NOT include Law Enforcement.

42600	July 4th	Funds the 4 <sup>th</sup> of July celebration. Most goes to the fireworks display (typically around \$11,000).
43000	Dues & Membership Fees	Fees for membership in organizations such as LKM, MARC, CERI, KCADC, De Soto Chamber, and others.
43300	Accounting Services	Yearly Audit
43500	Data Processing	IT services including data back-up, networking, e-mail and related consulting. Includes \$7500 for Incode, \$1800 for Office 365 subscriptions, and \$6000 for our IT consulting services.
43600	Consulting Services	Unspecified consulting. Mostly used for financial advisors and bond counsel services, as needed.
43700	Training / School	For attending workshops, seminars, or other employee training.
44200	Equipment Lease & Rentals	Copier / Printer leases at City Hall
44220	Misc. Contractual	Varies widely by year. Pays for unforeseen services needed for repairs, consultants, filing fees, etc. Specifically, \$25,000 in this line item is allocated to the quarterly community magazine effort.
	Summer Concert Series	Allocated for the continuation of the Summer Sunsets concert series at Riverfest Park.
42800	Economic Development	Payments to De Soto Economic Development Council. The entire line item amount is specifically allocated to the EDC without any specific restrictions on its use. The allocation for 2020 has been increased by \$35,000 over the 2019 amount.
43320	City Attorney Expenses	Reimbursements for Westlaw Database fees, memberships, recording fees.
43340	City Clerk Expenses	Dues & memberships, conference registrations, mileage reimbursements.
43350	City Council Expenses	Expenses for LKM conference attendance, training,
49993	Transfer to CIF Property Tax	Represents historical 4.1 mills for street improvements, however since 2018 this amount is adjusted to reflect only inflationary increase from previous years because of property tax lid implications.
49996	Transfer to Capital Improv. Fund	Transfer for unspecified capital improvements.
41100	Salaries & Wages	Direct payments to employees for wages.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year			(6) Requested	(7) Recommended
		Original Budget	Amended Budget	Actual Thru February		
Month: 2/28/2019						
Fund: 0101 - General Fund						
Expenditures						
Dept: 100 ADMINISTRATION						
Acct Class: CAP CAPITAL OUTLAY						
48000.00 Capital Outlay	0	75,750	75,750	6,441	0	
49700.00 Contingency	300,000	750,000	750,000	0	0	750,000
49750.00 Stratigic Plan Initiaves	97,213	0	0	1,680	0	
49760.00 Un-Specified Initiaves	0	0	0	0	0	50,000
49810.00 Un-Specified Initiaves	0	450,000	450,000	0	0	
<b>CAPITAL OUTLAY</b>	<b>397,213</b>	<b>1,275,750</b>	<b>1,275,750</b>	<b>8,121</b>	<b>0</b>	<b>800,000</b>
Acct Class: COMM COMMODITIES						
44310.00 Office Supplies	4,092	5,000	5,000	752	0	5,000
44315.00 Office Equipment	3,180	2,600	2,600	0	0	1,000
44510.00 Computer Software/Hardware	8,814	11,742	11,742	7,111	0	11,500
<b>COMMODITIES</b>	<b>16,086</b>	<b>19,342</b>	<b>19,342</b>	<b>7,863</b>	<b>0</b>	<b>17,500</b>
Acct Class: CONT CONTRACTUAL						
41200.00 Travel & Entertainment	96	1,000	1,000	0	0	500
41210.00 Meals & Refreshments	1,901	1,500	1,500	19	0	2,000
41215.00 Employee Appreciation	755	3,000	3,000	0	0	2,000
41300.00 Charitable cont & Gifts	5,795	10,000	10,000	1,700	0	10,000
42000.00 Postage & Freight	1,910	2,500	2,500	6	0	2,500
42050.00 Utilities	42,984	50,000	50,000	6,588	0	50,000
42100.00 Uniform Fees	0	0	0	0	0	250
42200.00 Printing And Advertisements	7,030	5,000	5,000	5,550	0	5,000
42250.00 Liability Insurance	93,198	90,000	90,000	0	0	95,100
42260.00 Cereal Malt Beverage	300	200	200	0	0	300
42500.00 Desoto Days	5,450	7,000	7,000	0	0	7,000
42550.00 Election Expenses	0	0	0	0	0	-
42600.00 July 4th	12,910	14,000	14,000	0	0	14,000
42900.00 Lawsuits & Settlements	0	0	0	0	0	-
43000.00 Dues & Membership Fees	16,460	18,000	18,000	6,190	0	18,000
43300.00 Accounting Services	12,100	15,000	15,000	8,000	0	16,000
43500.00 Data Processing Services	18,869	20,000	20,000	2,053	0	20,000
43600.00 Consulting Services	1,213	5,000	5,000	0	0	5,000
43700.00 Training/School	3,699	2,500	2,500	0	0	2,500
44200.00 Equipment Lease & Rentals	15,731	20,000	20,000	2,242	0	20,000
44220.00 Misc contractual services	40,440	40,000	40,000	4,451	0	40,000
?????.00 Summer Concert Series	0	0	0	0	0	20,000
44250.00 Property Leases & Easement	0	0	0	0	0	-
<b>CONTRACTUAL</b>	<b>280,841</b>	<b>304,700</b>	<b>304,700</b>	<b>36,799</b>	<b>0</b>	<b>330,150</b>

Acct Class: EXPE EXPENSES								
41205.00 Insurance Claims	9,983	0	0	0	0	-		
42800.00 Economic Development	55,525	55,000	55,000	13,750	0	85,000	90,000	
43310.00 City Administrator Expenses	0	0	0	0	0	-		
43320.00 City Attorney Expenses	5,406	12,800	12,800	35	0	7,000	7,000	
43340.00 City Clerk Expenses	2,314	4,730	4,730	195	0	4,730	4,730	
43350.00 City Council Expenses	4,037	7,050	7,050	650	0	8,850	8,850	
44230.00 NCFD EXPENSES	372	0	0	0	0	-	-	
49800.00 Previous YR Expenses	0	0	0	5,190	0	-	-	
49993.00 Transfer to CIF Property Tax	300,000	0	0	0	0	-		
49995.00 Transfer to Debt Service Fund	0	0	0	0	0			
49996.00 Transfer to Capital Improv Fnd	20,000	66,620	66,620	0	0	66,620	66,620	
49999.00 Transfer Out	0	0	0	0	0	-		
EXPENSES	397,637	146,200	146,200	19,820	0	172,200	177,200	
Acct Class: PER PERSONNEL SERVICES								
41100.00 Salaries & Wages	459,429	477,085	477,085	74,563	0	495,281	503,358	
41110.00 Overtime	13,187	12,244	12,244	1,134	0	12,689	13,335	
41140.00 FICA/Medicare	33,752	37,678	37,678	5,488	0	38,860	39,527	
41150.00 KPERS	43,152	48,855	48,855	7,281	0	50,429	51,317	
PERSONNEL SERVICES	549,520	575,862	575,862	88,466	0	597,258	607,536	
ADMINISTRATION	1,641,297	2,321,854	2,321,854	161,069	0	1,917,108	1,902,386	
Total Expenditures	1,641,297	2,321,854	2,321,854	161,069	0	1,917,108	1,902,386	

## Fund 101 General Fund Expenditures

### *Department 125 – Planning & Zoning*

#### *Line-Item Details*

Line Item #	Title	Use of Funds
44310	Office Supplies	Used to purchase office supplies and related materials for Planning and Code Enforcement.
44315	Office Equipment	Used to purchase and upgrade office equipment as needed.
44510	Computer Software / Hardware	Used to fund the scheduled replacement of computers. Item also used to purchase software licenses for Iworq, Microsoft, Arcview and others.
44700	Gasoline	For gasoline in code enforcement and city vehicles used by planning and Code Enforcement.
41200	Travel & Entertainment	For hotels, mileage, and other costs associated with out of town travel for City business.
41210	Meals & refreshments	Used for meals while traveling out of town.
42000	Postage & freight	Pays for postage used for Planning and Code Enforcement functions.
42050	Utilities	Pays for Cell phone usage.
42100	Uniform Fees	Allocations to each department for the purchase of uniform items, in accordance with the newly-implemented uniform policies.
42200	Printing And Advertisements	Planning materials, printing, publications and Scanning.
43000	Dues & Membership Fees	Fees for membership in organizations such as LKM, MARC, KCADC, and others.
43500	Data Processing	Office 365 memberships.
43700	Training/ School	For attending workshops, seminars, or other employee training.
43830	Planning Commission Training	Training and materials as needed for the Planning Commission.
44200	Misc. Contractual Services	Varies widely by year. Pays for unforeseen services needed for consultants, fees, scanning.
45700	Mowing Contract	Code Enforcement mowing contract payments as needed.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year				(6) Requested	(7) Recommended
		Original Budget	Amended Budget	Actual February	Estimated Total		
Month: 2/28/2019							
Fund: 0101 - General Fund							
Expenditures							
Dept: 125 Planning And Zoning							
Acct Class: CAP CAPITAL OUTLAY							
48000.00 Capital Outlay	0	0	0	0	0	-	
49000.00 Lease Purchase Payments	0	0	0	0	0	-	
<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Acct Class: COMM COMMODITIES							
44310.00 Office Supplies	0	800	800	0	0	800	800
44315.00 Office Equipment	0	800	800	0	0	800	800
44510.00 Computer Software/Hardware	7,075	6,497	6,497	1,149	0	6,700	6,700
44700.00 Gasoline	941	1,500	1,500	78	0	1,500	1,500
<b>COMMODITIES</b>	<b>8,016</b>	<b>9,597</b>	<b>9,597</b>	<b>1,227</b>	<b>0</b>	<b>9,800</b>	<b>9,800</b>
Acct Class: CONT CONTRACTUAL							
41200.00 Travel & Entertainment	0	200	200	0	0		200
41210.00 Meals & Refreshments	0	200	200	0	0	250	250
42000.00 Postage & Freight	0	200	200	0	0	250	250
42050.00 Utilities	763	1,000	1,000	152	0	1,000	1,000
42100.00 Uniform Fees	75	600	600	0	0	500	500
42200.00 Printing And Advertisements	896	1,000	1,000	17	0	1,200	1,200
43000.00 Dues & Membership Fees	0	1,000	1,000	0	0	1,200	1,200
43500.00 Data Processing Services	331	0	0	41	0	500	500
43700.00 Training/School	645	2,500	2,500	3,500	0	3,000	1,500
44040.00 Contract Vehicle Maint&Repair	170	0	0	0	0	1,000	1,000
44220.00 Misc contractual services	1,270	6,000	6,000	0	0	6,000	6,000
45700.00 Mowing Contract	5,178	7,000	7,000	0	0	7,000	7,000
<b>CONTRACTUAL</b>	<b>9,328</b>	<b>19,700</b>	<b>19,700</b>	<b>3,710</b>	<b>0</b>	<b>21,900</b>	<b>20,600</b>
Acct Class: EXPE EXPENSES							
49800.00 Previous YR Expenses	0	0	0	208	0		
<b>EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>208</b>	<b>0</b>	<b>0</b>	<b>0</b>
Acct Class: PER PERSONNEL SERVICES							
41100.00 Salaries & Wages	151,599	159,836	159,836	23,443	0	163,105	163,105
41110.00 Overtime	3,318	3,276	3,276	119	0	3,285	3,285
41140.00 FICA/Medicare	11,399	12,478	12,478	1,684	0	12,729	12,729
41150.00 KPERS	14,241	16,605	16,605	2,330	0	16,939	16,939
<b>PERSONNEL SERVICES</b>	<b>180,557</b>	<b>192,195</b>	<b>192,195</b>	<b>27,576</b>	<b>0</b>	<b>196,058</b>	<b>196,058</b>
Planning And Zoning	197,901	221,492	221,492	32,721	0	227,758	226,458
<b>Total Expenditures</b>	<b>197,901</b>	<b>221,492</b>	<b>221,492</b>	<b>32,721</b>	<b>0</b>	<b>227,758</b>	<b>226,458</b>

## Fund 101 General Fund Expenditures

### *Department 150 – Building Inspections*

#### *Line-Item Details*

Line Item #	Title	Use of Funds
44310	Office Supplies	Used to purchase office supplies and related materials for building Inspections.
44500	Tools & Equipment	Used to purchase tools, supplies and testing equipment.
44510	Computer Software / Hardware	Used to fund the scheduled replacement of computers. Item also used to purchase software licenses for Iworqs, Microsoft, and others.
44700	Gasoline	For gasoline in code enforcement and city vehicles used by building Inspections.
41200	Travel & Entertainment	For hotels, mileage, and other costs associated with out of town travel for City business.
41210	Meals & refreshments	Used for meals while traveling out of town.
42050	Utilities	Mostly electric, internet, and gas at City Hall / pool.
42100	Uniform Fees	Payments for uniforms.
42200	Printing And Advertisements	Code materials, publications and Scanning.
43000	Dues & Membership Fees	Fees for membership in organizations such as ICC, HOA, Building Off. Assn., Nowra, IAEI.
43500	Data Processing	Office 365 memberships.
43700	Training/ School	For attending workshops, seminars, or other employee training.
44040	Contract Vehicle Maint & Repair	Used to internally reimburse the shop department for repairs to department vehicles
44200	Misc. Contractual Services	Varies widely by year. Pays for unforeseen services needed for consultants, fees, scanning.

BUDGET WORKSHEET

City of De Soto

Month: 2/28/2019 Fund: 0101 - General Fund Expenditures Dept: 150 Building Inspections Acct Class: CAP CAPITAL OUTLAY	Prior Year Actual	Current Year			(6) Requested	(7) Recommended
		Original Budget	Amended Budget	Actual February		
48000.00 Capital Outlay	1,000	48,580	48,580	32,942	0	
49000.00 Lease Purchase Payments	0	0	0	0	0	-
<b>CAPITAL OUTLAY</b>	<b>1,000</b>	<b>48,580</b>	<b>48,580</b>	<b>32,942</b>	<b>0</b>	<b>0</b>
Acct Class: COMM COMMODITIES						
44310.00 Office Supplies	476	700	700	0	0	700
44500.00 Tools & Equipment	184	500	500	0	0	500
44510.00 Computer Software/Hardware	5,000	5,797	5,797	3,996	0	4,000
44700.00 Gasoline	614	650	650	38	0	650
48400.00 Refunds And Reimbursements	0	0	0	0	0	-
<b>COMMODITIES</b>	<b>6,274</b>	<b>7,647</b>	<b>7,647</b>	<b>4,034</b>	<b>0</b>	<b>5,850</b>
Acct Class: CONT CONTRACTUAL						
41200.00 Travel & Entertainment	847	750	750	0	0	800
41210.00 Meals & Refreshments	91	150	150	0	0	150
42050.00 Utilities	1,526	1,900	1,900	305	0	1,900
42100.00 Uniform Fees	987	600	600	0	0	600
42200.00 Printing And Advertisements	216	2,000	2,000	0	0	1,000
43000.00 Dues & Membership Fees	740	650	650	215	0	700
43500.00 Data Processing Services	455	0	0	41	0	500
43700.00 Training/School	1,425	1,700	1,700	0	0	1,800
44030.00 Contractual Equip Maint&Repair	0	0	0	0	0	-
44040.00 Contract Vehicle Maint&Repair	373	0	0	0	0	1,000
44060.00 Shop Maint & Repair	0	0	0	0	0	-
44220.00 Misc contractual services	0	3,800	3,800	3,917	0	4,015
45700.00 Mowing Contract	0	0	0	0	0	-
<b>CONTRACTUAL</b>	<b>6,660</b>	<b>11,550</b>	<b>11,550</b>	<b>4,478</b>	<b>0</b>	<b>12,465</b>
Acct Class: EXPE EXPENSES						
49800.00 Previous YR Expenses	0	0	0	414	0	
<b>EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>414</b>	<b>0</b>	<b>0</b>
Acct Class: PER PERSONNEL SERVICES						
41100.00 Salaries & Wages	134,395	139,252	139,252	21,706	0	147,134
41110.00 Overtime	1,002	3,500	3,500	137	0	3,500
41140.00 FICA/Medicare	10,055	10,921	10,921	1,619	0	11,524
41150.00 KPERS	12,487	14,531	14,531	2,160	0	15,335
<b>PERSONNEL SERVICES</b>	<b>157,939</b>	<b>168,204</b>	<b>168,204</b>	<b>25,622</b>	<b>0</b>	<b>177,492</b>
Building Inspections	171,873	235,981	235,981	67,490	0	195,807
<b>Total Expenditures</b>	<b>171,873</b>	<b>235,981</b>	<b>235,981</b>	<b>67,490</b>	<b>0</b>	<b>195,807</b>

## Fund 101 General Fund Expenditures Department 200 – Court

### Line-Item Details

Line Item #	Title	Use of Funds
44310	Office Supplies	Used to purchase office supplies and related materials for court.
44510	Computer Software / Hardware	Used for yearly payments on our court administrative software. This year's budget has no funding for this item because we will purchase no computers or software.
45200	Prisoner Boarding	Fees paid to Johnson County for housing prisoners who are being held on De Soto violations or warrants.
42200	Printing And Advertisements	Court materials, publications and legal notifications.
43000	Dues & Membership Fees	Fees for membership in professional organizations.
43200	Legal Services	Primarily used to pay court-appointed legal representation for defendants.
43250	Judge/Prosecutor	Pays for municipal court judge and prosecutor.
43500	Data Processing	Office 365 and Incode memberships.
44800	Court Fees	Pass-through court fees to the State of Kansas.

BUDGET WORKSHEET

City of De Soto

Month: 2/28/2019 Fund: 0101 - General Fund Expenditures Dept: 200 COURT Acct Class: COMM COMMODITIES	Prior Year	Current Year			(6)	(7)	
	Actual	Original Budget	Amended Budget	Actual February	Estimated Total	Requested	Recommended
44310.00 Office Supplies	677	500	500	0	0	1,000	1,000
44510.00 Computer Software/Hardware	1,660	30,248	30,248	7,038	0		
45000.00 Reinstatement Fees	0	0	0	0	0	-	
45200.00 Prisoner Boarding	5,915	6,000	6,000	0	0	6,800	6,800
48400.00 Refunds And Reimbursements	0	0	0	5	0	-	
<b>COMMODITIES</b>	<b>8,252</b>	<b>36,748</b>	<b>36,748</b>	<b>7,043</b>	<b>0</b>	<b>7,800</b>	<b>7,800</b>
Acct Class: CONT CONTRACTUAL							
42100.00 Uniform Fees	0	0	0	0	0	50	50
42200.00 Printing And Advertisements	4,029	1,500	1,500	0	0	2,000	2,000
43000.00 Dues & Membership Fees	125	150	150	50	0	200	200
43200.00 Legal Services	5,002	7,700	7,700	1,800	0	7,700	7,700
43250.00 Judge/Prosecutor	28,499	38,000	38,000	5,303	0	38,000	38,000
43500.00 Data Processing Services	166	0	0	21	0	1,950	1,950
43700.00 Training/School	97	0	0	0	0	-	
44800.00 Court Fees	19,074	27,000	27,000	1,020	0	27,000	27,000
<b>CONTRACTUAL</b>	<b>56,992</b>	<b>74,350</b>	<b>74,350</b>	<b>8,194</b>	<b>0</b>	<b>76,850</b>	<b>76,850</b>
Acct Class: EXPE EXPENSES							
49800.00 Previous YR Expenses	0	0	0	5,332	0		
<b>EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,332</b>	<b>0</b>	<b>0</b>	<b>0</b>
Acct Class: PER PERSONNEL SERVICES							
41100.00 Salaries & Wages	57,362	52,614	52,614	7,785	0	52,869	50,835
41110.00 Overtime	1,855	2,631	2,631	0	0	2,643	2,542
41140.00 FICA/Medicare	4,506	4,226	4,226	588	0	4,247	4,083
41150.00 KPERS	5,560	5,625	5,625	770	0	5,651	5,434
<b>PERSONNEL SERVICES</b>	<b>69,283</b>	<b>65,096</b>	<b>65,096</b>	<b>9,143</b>	<b>0</b>	<b>65,410</b>	<b>62,894</b>
<b>COURT</b>	<b>134,527</b>	<b>176,194</b>	<b>176,194</b>	<b>29,712</b>	<b>0</b>	<b>150,060</b>	<b>147,544</b>
<b>Total Expenditures</b>	<b>134,527</b>	<b>176,194</b>	<b>176,194</b>	<b>29,712</b>	<b>0</b>	<b>150,060</b>	<b>147,544</b>

## Fund 101 General Fund Expenditures

### *Department 250 – Community Center*

Of note in the Community Center budget for 2020 is a transfer to a newly created fund called “Community Center Building Maintenance Fund”, which has been set up to serve as a source for a long-term asset management program for the facility. Much like a Capital Improvements Fund, the building maintenance fund will carry over from year to year, and we will program improvements on a multi-year basis. The transfer amount within the 2020 budget is specifically intended to replace the boiler room roof, doors, and electrical panels. Maintenance & improvement items for future years will be prioritized based on long-term needs.

Line Item #	Title	Use of Funds
??	Transfer to Community Center Building Maintenance Fund	Multi-year Building preservation and maintenance program.
44310	Office Supplies	Used to purchase office supplies for Building Maintenance Technician/Monitors
45900	Sand & Salt	Ice Melt
46400	Building Improvements/Maintenance	Materials needed to maintain and upgrade the facility. Typically not used for big project items.
43700	Training / School	For attending workshops, seminars, or other employee training.
44020	Contractual Building Maint & Repair	Pays for annual inspections and work completed by contractors
44050	Cleaning Services	Cleaning Services performed by contractor at City Hall
44200	Equipment Lease & Rentals	Rental of Equipment
44220	Misc. Contractual	Varies widely by year. Pays for unforeseen services needed
41100	Salaries & Wages	Direct payments to employees for wages. Item includes funding for Building Maintenance Technician and part-time Monitors/janitors.

BUDGET WORKSHEET

City of De Soto

Month: 2/28/2019 Fund: 0101 - General Fund Expenditures Dept: 250 COMMUNITY CENTER Acct Class: CAP CAPITAL OUTLAY ??? Transfer to CC Bldg Maint Fund	Prior Year	Current Year		Actual February	Estimated Total	(6)	(7)
	Actual	Original Budget	Amended Budget			Requested	Recommended
49110.00 Electric Utility Loan	0	35,000	35,000	0	0	35,000	35,000
CAPITAL OUTLAY	0	35,000	35,000	0	0	42,036	35,000
Acct Class: COMM COMMODITIES							
44310.00 Office Supplies	24	100	100	7	0	100	100
44315.00 Office Equipment	0	500	500	0	0	250	250
44320.00 Cleaning Supplies	5,081	4,000	4,000	23	0	5,500	5,500
44500.00 Tools & Equipment	1,808	3,500	3,500	364	0	3,500	3,000
44501.00 Safety Equip/Supplies	912	600	600	-74	0	750	750
44510.00 Computer Software/Hardware	820	290	290	0	0	-	-
44530.00 Furniture & Fixtures	0	500	500	0	0	500	500
44700.00 Gasoline	499	1,000	1,000	0	0	1,000	1,000
45900.00 Sand & Salt	201	250	250	216	0	300	300
46000.00 Equipment Maintenance & Repair	142	1,000	1,000	0	0	750	750
46400.00 Building Improvemts/Maint	18,164	20,000	20,000	1,075	0	20,000	20,000
47200.00 Grass Seed, Weed Cont, Fertil	0	300	300	0	0	250	250
47510.00 Landscaping	28	300	300	0	0	250	250
47650.00 Seasonal Decorations & Banners	25	0	0	0	0	200	200
COMMODITIES	27,704	32,340	32,340	1,611	0	33,350	32,850
Acct Class: CONT CONTRACTUAL							
41195.00 Work Comp under Minimum	0	100	100	0	0	100	100
42050.00 Utilities	18,978	25,000	25,000	3,039	0	25,000	25,000
42100.00 Uniform Fees	931	800	800	28	0	1,300	1,300
43500.00 Data Processing Services	194	0	0	24	0	291	-
43700.00 Training/School	0	500	500	0	0	500	500
44020.00 Contractual Bldg Maint&Repair	1,304	2,000	2,000	0	0	2,000	2,000
44040.00 Contract Vehicle Maint&Repair	0	0	0	0	0	-	-
44050.00 Cleaning Services	1,066	0	0	0	0	-	-
44200.00 Equipment Lease & Rentals	0	1,500	1,500	0	0	1,500	1,500
44220.00 Misc contractual services	9,242	6,000	6,000	1,019	0	6,000	6,000
46410.00 Fire Station Improvements	0	0	0	0	0	-	-
CONTRACTUAL	31,715	35,900	35,900	4,110	0	36,691	36,400
Acct Class: EXPE EXPENSES							
49800.00 Previous YR Expenses	0	0	0	2,579	0	-	-
49998.00 Transfer to Electric Utility	0	4,367	4,367	0	0	-	-
EXPENSES	0	4,367	4,367	2,579	0	0	0

Fund: 0101 - General Fund

Expenditures

Dept: 250 COMMUNITY CENTER

Acct Class: PER PERSONNEL SERVICES

41100.00 Salaries & Wages	80,213	91,372	91,372	13,818	0	96,749	96,749
41110.00 Overtime	2,415	3,000	3,000	54	0	3,000	3,000
41135.00 HSA	0	0	0	0	0		-
41140.00 FICA/Medicare	6,076	7,219	7,219	1,015	0	7,631	7,631
41150.00 KPERS	7,296	8,666	8,666	1,248	0	9,208	9,208
PERSONNEL SERVICES	<u>96,000</u>	<u>110,257</u>	<u>110,257</u>	<u>16,135</u>	<u>0</u>	<u>116,587</u>	<u>116,587</u>
COMMUNITY CENTER	<u>155,419</u>	<u>217,864</u>	<u>217,864</u>	<u>24,435</u>	<u>0</u>	<u>228,664</u>	<u>220,837</u>
Total Expenditures	<u>155,419</u>	<u>217,864</u>	<u>217,864</u>	<u>24,435</u>	<u>0</u>	<u>228,664</u>	<u>220,837</u>

# Fund 101 General Fund Expenditures

## *Department 300 – Employee Benefits*

We intend to continue our membership in the Midwest Public Risk (MPR) self-insurance pool for the 2019-2020 plan year, which starts July 1. Until the past two years MPR has significantly stabilized health insurance benefits and premiums since we started with the group. Unfortunately, our premiums increased 9.2% for the 2018-2019 plan year, and will increase by an additional 23% for the 2019–2020 plan year.

Discussions with industry professionals during the spring of 2019 lead us to conclude that the City would not fare well on the open market at this time because of our recent claims history, and relatively small group number. We intend to closely assess our continued involvement with MPR next year in light of the compounded 34.3% total increase over the past two plan years.

Employee health insurance benefits to employees include:

- City Pays 100% of the employee’s health, dental, & vision insurance premium
- City Pays 50% of the difference in premium between single coverage and dependent or family coverage
- City contributes \$1500 to the Health Savings Account for employees with single coverage
- City contributes \$2500 to the Health Savings Account for employees with dependent or family coverage

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	----- Current Year -----		Actual February	Estimated Total	(6)	(7)
		Original Budget	Amended Budget			Requested	Recommended
Month: 2/28/2019							
Fund: 0101 - General Fund							
Expenditures							
Dept: 300 EMPLOYEE BENEFITS							
Acct Class: PER PERSONNEL SERVICES							
41135.00 HSA	37,500	41,500	41,500	7,042	0	41,500	42,500
41160.00 Health/Accident Insurance	167,324	194,482	194,482	30,391	0	238,578	245,004
41170.00 SUTA	1,477	1,599	1,599	228	0	1,643	1,649
41190.00 Workers Compensation	23,918	47,049	47,049	31,164	0	48,315	48,496
PERSONNEL SERVICES	230,219	284,630	284,630	68,825	0	330,035	337,648
EMPLOYEE BENEFITS	230,219	284,630	284,630	68,825	0	330,035	337,648
Total Expenditures	230,219	284,630	284,630	68,825	0	330,035	337,648

## Fund 101 General Fund

### Expenditures *Department 400 – Streets*

The Street Department budget has increased by 5.7% over 2019, primarily due to a \$50,000 increase on the Road Maintenance Program line item from \$400,000 in 2019 to \$500,000 in 2020. We have discussed moving closer to a fully-funded pavement management program, which has been estimated at approximately \$750,000 per year, however this is not possible without a corresponding increase to the mill levy. In addition, the asphalt budget in the Street Department has been increased by \$15,000 so the Street Department can self-perform pavement maintenance items that may otherwise be included in the road maintenance program budget. Lease purchase payments have also been increased to account for the continued implementation of the vehicle and equipment replacement program.

#### *Line-Item Details*

Line Item #	Title	Use of Funds
49000	Lease Purchase Payments	Expenditures from this line item are associated with the Vehicle and Equipment Replacement Program. Lease purchase payments fund leases on contractor equipment items. For 2020 this includes the following: <ul style="list-style-type: none"> <li>• \$8,742 Skid Steer Lease (Ongoing)</li> <li>• \$13,373 Front Loader Lease (Started in 2018)</li> <li>• \$6,003 Mowing Tractor Lease (Started in 2019)</li> <li>• \$7,481 Asphalt Roller Lease (Started in 2019)</li> <li>• \$18,000 Backhoe Lease (New in 2020)</li> <li>• TOTAL = \$53,599</li> </ul>
49110	Electric Utility Loan	Expenditures from this line item are associated with the Vehicle and Equipment Replacement Program. Electric Utility Loan repayments are transfers into the Electric Utility Fund that are paying back loans on purchases of on-street vehicles such as pickups and dump trucks. For 2020, this includes the following: <ul style="list-style-type: none"> <li>• \$14,077 for Swap Loader (Purchased in 2016)</li> <li>• \$7,103 for F250 4x4 (Purchased in 2019)</li> <li>• \$8,734 for F350 with Service Body (New in 2020)</li> <li>• \$26,784 for 5-yard Dump Truck (New in 2020)</li> <li>• TOTAL = \$56,698</li> </ul>
44310	Office Supplies	Used to purchase office supplies.
44320	Cleaning Supplies	Used to purchase general cleaning supplies for the street department break room/locker room/bathroom and fleet maintenance shop.
44350	Chemicals	Used to purchase chemicals such as degreasers and tar removers for asphalt equipment, salt neutralizer for winter salting/deicing equipment, lubricants, etc.
44500	Tools & Equipment	Used to purchase tools and hand tools utilized within the street department. Also includes hand tools carried on trucks for field repairs

		and maintenance as well as traffic sign maintenance truck, traffic cones, barricades, etc.
44501	Safety Equip/Supplies	Used to purchase safety green outer wear required while working on streets, drinking water/Gatorade used during summer asphalt work season to keep crews hydrated.
44510	Computer Software / Hardware	Used to fund the scheduled replacement of computers. One new computer is scheduled for 2020. Item also used to purchase IWORQS software used in fleet and street maintenance cost tracking.
44600	Repair Parts	Used to maintenance small item repair parts such as ice machine, etc.
44700	Gasoline	Used to purchase gasoline for all gas engine operated trucks and equipment.
45400	Street Lighting	Used to fund street lighting electric operating costs.
45800	Street Repair Supplies	Used to purchase guardrail, top soil, sod, grass seed, erosion mat, etc.
45900	Salt & Sand	Used to purchase winter road deicing salt & pretreatment deicing chemicals.
45910	Street Rock	Used to purchase rock for street repair base, alleyway maintenance, maintain the few gravel roads yet remaining, ditch liner rock, etc.
45920	Asphalt	Used to purchase hot mix and cold mix asphalt for in-house street repairs. The asphalt budget for 2020 has been increased by \$15,000 so the Street Department can self-perform pavement maintenance items that may otherwise be included in the road maintenance program budget.
46300	Street Signs & Posts	Used to purchase traffic signs, posts & bases, traffic light/school flashers/pedestrian flasher repair parts.
46400	Building Improvements/Maint.	Used to purchase any needed building maintenance repairs done in-house, such as plumbing, lighting, electrical, etc.
46700	Radio Equipment	Communication accessories, etc.
41210	Meals & Refreshments	Meals for employees, while working through occurrences that call for extended working hours, snow removal, extended street repair hours, etc.
42050	Utilities	Used for street shop electricity, natural gas, internet, etc.
42100	Uniform Fees	Allocations to each department for the purchase of uniform items, in accordance with the newly-implemented uniform policies.
42200	Printing And Advertisements	Used to advertise for needed job positions, etc.
43000	Dues & Memberships	Used for membership fees such as APWA & IMSA.
43700	Training / School	For attending workshops, seminars, or other employee training
44020	Contractual Bldg Maint & Repairs	Used for any needed building maintenance and repairs which are contracted.
44040	Contractual Vehicle Maint & Repairs	Used for any outside contractual vehicle and equipment repairs which must be performed outside of our in-house maintenance facility.
44060	Shop Maint & Repairs	Funds Street Department portion of shop budget for in-house repair parts to vehicle & equipment maintenance. Each department budget contributes an established percentage amount to this total budget for parts to provide in-house shop repairs.

44100	Dust Control	Used to apply dust control on gravel roads. This has largely minimized due to efforts to hard surface all gravel roads. A few still remain, the biggest gravel section which still receives periodic dust control would be the “peanut loop drive” at Riverfest Park.
44120	Hauling	Used for contractual hauling of asphalt and rock when needed.
44130	Street Sealing	This budget line is in the capital budget.
41140	Street Sweeping	Used for Spring & Fall contractual street sweeping.
44150	Tree Trimming	Used for contractual tree removal & trimming along city right-of-ways.
44160	Striping	Used for contractual street striping such as center line, road edge, crosswalks, parking lines, stop bars, etc.
44200	Equipment Lease & Rentals	Used primarily to rent needed specialized construction equipment for some projects or rent when a piece of equipment breaks-down for an extended period of time such as the asphalt roller.
44220	Misc. Contractual	Varies widely by year. Used for contractual services related to street repairs such as curb replacement, sidewalk replacement, etc.
45700	Mowing Contract	Used for contractual mowing along improved and unimproved city street right-of-ways.
45750	Road Maintenance Program	The proposed 2020 Street Department budget includes an increase to the yearly road maintenance program from \$400,000 in 2019 to \$450,000. We have discussed moving closer to a fully-funded pavement management program, which has been estimated at approximately \$750,000 per year, however this is not possible without a corresponding increase to the mill levy.
41100	Salaries & Wages	Direct payments to employees for wages.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year			Estimated Total	(6)	(7)
		Original Budget	Amended Budget	Actual Thru February		Requested	Recommended
Month: 2/28/2019							
Fund: 0101 - General Fund							
Expenditures							
Dept: 400 STREETS							
Acct Class: CAP CAPITAL OUTLAY							
48000.00 Capital Outlay	0	0	0	0	0		
49000.00 Lease Purchase Payments	30,283	39,038	39,038	4,000	0	39,038	53,599
49110.00 Electric Utility Loan	0	0	0	0	0	61,958	56,698
<b>CAPITAL OUTLAY</b>	<b>30,283</b>	<b>39,038</b>	<b>39,038</b>	<b>4,000</b>	<b>0</b>	<b>100,996</b>	<b>110,297</b>
Acct Class: COMM COMMODITIES							
44310.00 Office Supplies	224	500	500	493	0	500	500
44320.00 Cleaning Supplies	267	450	450	0	0	450	450
44350.00 Chemicals	266	2,800	2,800	0	0	2,800	2,800
44500.00 Tools & Equipment	3,310	4,500	4,500	290	0	4,500	4,500
44501.00 Safety Equip/Supplies	3,144	5,000	5,000	76	0	5,000	5,000
44510.00 Computer Software/Hardware	0	871	871	0	0	1,600	1,600
44600.00 Repair Parts	148	800	800	78	0	800	800
44700.00 Gasoline	8,916	9,000	9,000	693	0	9,000	9,000
45400.00 Street Lighting	58,773	60,000	60,000	5,930	0	60,000	60,000
45800.00 Street Repair Supplies	6,921	17,000	17,000	314	0	17,000	15,000
45900.00 Sand & Salt	41,532	35,000	35,000	11,100	0	35,000	35,000
45910.00 Street Rock	3,813	12,000	12,000	1,151	0	12,000	12,000
45920.00 Asphalt	52,865	70,000	70,000	552	0	125,000	85,000
46000.00 Equipment Maintenance & Repair	0	0	0	0	0		-
46300.00 Street Sign & Posts	11,190	6,800	6,800	0	0	6,800	6,800
46400.00 Building Improvements/Maint	5,031	10,000	10,000	1,473	0	10,000	10,000
46700.00 Radio Equipment	84	200	200	15	0	200	200
48400.00 Refunds And Reimbursements	0	0	0	0	0		-
<b>COMMODITIES</b>	<b>196,484</b>	<b>234,921</b>	<b>234,921</b>	<b>22,165</b>	<b>0</b>	<b>290,650</b>	<b>248,650</b>
Acct Class: CONT CONTRACTUAL							
41210.00 Meals & Refreshments	121	500	500	52	0	800	800
42050.00 Utilities	15,271	17,000	17,000	2,545	0	17,000	17,000
42100.00 Uniform Fees	4,330	3,800	3,800	2,211	0	3,000	3,000
42200.00 Printing And Advertisements	0	200	200	0	0	200	200
43000.00 Dues & Membership Fees	510	400	400	720	0	1,000	1,000
43500.00 Data Processing Services	581	0	0	73	0	875	875
43700.00 Training/School	1,916	2,800	2,800	2,550	0	3,500	3,500
44020.00 Contractual Bldg Maint&Repair	0	4,000	4,000	0	0	4,000	4,000
44030.00 Contractual Equip Maint&Repair	0	0	0	0	0	-	-
44040.00 Contract Vehicle Maint&Repair	21,121	28,000	28,000	317	0	30,000	30,000
44060.00 Shop Maint & Repair	94,386	115,000	115,000	22,950	0	115,200	115,200
44110.00 Dust Control	0	1,000	1,000	0	0	1,000	1,000
44120.00 Hauling	0	0	0	0	0	5,000	5,000
44130.00 Street Sealing	0	5,000	5,000	0	0	10,000	10,000
44140.00 Street Sweeping	5,995	9,000	9,000	0	0	9,000	9,000
44150.00 Tree Trimming	10,950	10,000	10,000	1,000	0	12,000	12,000
44160.00 Striping	0	7,000	7,000	0	0	7,000	7,000
44200.00 Equipment Lease & Rentals	11,724	9,000	9,000	0	0	9,000	9,000
44220.00 Misc contractual services	26,725	35,000	35,000	669	0	40,000	35,000
45700.00 Mowing Contract	35,935	34,000	56 34,000	0	0	21,000	21,000

45750.00 Road Maintenance Program	0	400,000	400,000	0	0	500,000	450,000
CONTRACTUAL	229,565	681,700	681,700	33,087	0	789,575	734,575
Acct Class: EXPE EXPENSES							
49800.00 Previous YR Expenses	0	0	0	11,961	0		
49998.00 Transfer to Electric Utility	64,563	61,869	61,869	0	0	-	-
EXPENSES	64,563	61,869	61,869	11,961	0	0	0
Acct Class: PER PERSONNEL SERVICES							
41100.00 Salaries & Wages	263,906	306,287	306,287	59,362	0	306,244	306,244
41110.00 Overtime	11,616	30,639	30,639	723	0	30,624	30,624
41140.00 FICA/Medicare	20,710	25,782	25,782	4,564	0	25,770	25,770
41150.00 KPERS	23,822	33,190	33,190	5,956	0	33,173	33,173
PERSONNEL SERVICES	320,054	395,898	395,898	70,605	0	395,812	395,812
STREETS	840,949	1,413,426	1,413,426	141,818	0	1,577,034	1,489,334
Total Expenditures	840,949	1,413,426	1,413,426	141,818	0	1,577,034	1,489,334

## Fund 101 General Fund Expenditures *Department 600 – Parks*

The Parks Department budget for 2020 totals \$401,992, which represents a slight increase of 1.2% from 2019. The lease purchase and electric loan payments reflect the 2019 acquisitions of the John Deere Tractor, and two new pickups.

### *Line-Item Details*

Line Item #	Title	Use of Funds
48000	Capital	
49000	Lease Purchase Payments	Expenditures from this line item are associated with the Vehicle and Equipment Replacement Program. Lease purchase payments fund leases on contractor equipment items. For 2020 this includes the following: <ul style="list-style-type: none"> <li>• \$4,932 JD Tractor (Started in 2019)</li> <li>• TOTAL = \$4,932</li> </ul>
49110	Electric Utility Loan	Expenditures from this line item are associated with the Vehicle and Equipment Replacement Program. Electric Utility Loan repayments are transfers into the Electric Utility Fund that are paying back loans on purchases of on-street vehicles such as pickups and dump trucks. For 2020, this includes the following: <ul style="list-style-type: none"> <li>• \$28,380 for the Musco Field Lights at Miller Park</li> <li>• \$7,039 for an F-250 4x2 for the Park Dept. (Purchased in 2019)</li> <li>• \$7,039 for F-250 4x2 for the Community Center (Purchased in 2019)</li> <li>• TOTAL = \$42,459</li> </ul>
43900	Animal Control	Pays for transfer fees, food, supplies, and State fees for the kennel
44310	Office Supplies	Used to purchase office supplies for Parks and Recreation Director, Aquatics and Recreation Manager, and Parks Maintenance
44330	Recreation Supplies	Pays for equipment, uniforms, and awards for all recreation programs
44510	Computer Software/Hardware	New computer for the department head in 2020, and ½ yearly contract with Sportsman Software
46400	Building Improvements/Maintenance	Materials needed to maintain and upgrade the facility. Typically not used for big project items.
47100	Park Maintenance	General Supplies to maintain the open space in parks
47150	Ball Field Maintenance	General Supplies to maintain all sports fields
41200	Travel & Entertainment	Lodging for Conferences/Classes
411210	Meals & Refreshments	Meals while attending Conferences/Classes

43000	Dues & Memberships	KRPA Membership/Dues
43700	Training / School	For attending workshops, seminars, or other employee training.
44020	Contractual Building Maint & Repair	Pays for annual inspections and work completed by contractors
44200	Equipment Lease & Rentals	Rental of Equipment
44220	Misc. Contractual	Varies widely by year. Pays for unforeseen services needed
41100	Salaries & Wages	Direct payments to employees for wages. Item includes funding for Parks and Recreation Director and Parks Maintenance Staff. Now includes Instructors and Officials as well.

BUDGET WORKSHEET

City of De Soto

Month: 2/28/2019	Prior Year Actual	Current Year		Actual Thru February	Estimated Total	(6) Requested	(7) Recommended
		Original Budget	Amended Budget				
Fund: 0101 - General Fund							
Expenditures							
Dept: 600 PARKS							
Acct Class: CAP CAPITAL OUTLAY							
48000.00 Capital Outlay	0	0	0	0	0	30,000	-
49000.00 Lease Purchase Payments	0	4,932	4,932	0	0	4,932	4,932
49110.00 Electric Utility Loan	0	0	0	0	0	42,459	42,459
<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>4,932</b>	<b>4,932</b>	<b>0</b>	<b>0</b>	<b>77,391</b>	<b>47,391</b>
Acct Class: COMM COMMODITIES							
43900.00 Animal Control	3,293	4,000	4,000	543	0	4,000	4,000
44310.00 Office Supplies	537	900	900	0	0	900	900
44315.00 Office Equipment	0	250	250	0	0	250	250
44320.00 Cleaning Supplies	660	600	600	0	0	750	750
44330.00 Recreation Supplies	15,456	17,000	17,000	1,460	0	17,000	17,000
44340.00 Officials & Instructors	807	1,000	1,000	425	0	1,000	1,000
44360.00 Special Events	0	750	750	0	0	750	750
44380.00 Concessions	2,611	2,750	2,750	0	0	2,750	2,750
44390.00 Concession Equipment	0	500	500	0	0	500	500
44500.00 Tools & Equipment	219	1,500	1,500	0	0	1,500	1,500
44501.00 Safety Equip/Supplies	514	1,000	1,000	0	0	1,000	1,000
44510.00 Computer Software/Hardware	1,341	1,832	1,832	671	0	3,050	3,050
44600.00 Repair Parts	0	500	500	0	0	500	500
44700.00 Gasoline	3,431	3,500	3,500	156	0	4,000	4,000
45900.00 Sand & Salt	0	500	500	0	0	500	500
45910.00 Street Rock	5,687	7,500	7,500	0	0	-	-
46000.00 Equipment Maintenance & Repair	128	1,500	1,500	0	0	1,500	1,500
46200.00 Vehicle Repair And Maintenance	0	0	0	0	0	-	-
46400.00 Building Improvemts/Maint	411	3,000	3,000	82	0	3,000	3,000
47100.00 Park Maintenance	7,599	8,500	8,500	161	0	9,000	9,000
47150.00 BallField Maint, Repair, Suppl	4,955	9,000	9,000	342	0	9,000	9,000
47200.00 Grass Seed, Weed Cont, Fertil	1,271	2,500	2,500	0	0	2,500	2,500
47510.00 Landscaping	0	500	500	0	0	500	500
47650.00 Seasonal Decorations & Banners	0	0	0	0	0	-	-
48400.00 Refunds And Reimbursements	0	0	0	0	0	-	-
48600.00 Sales Tax Payable	331	400	400	0	0	400	400
<b>COMMODITIES</b>	<b>49,251</b>	<b>69,482</b>	<b>69,482</b>	<b>3,840</b>	<b>0</b>	<b>64,350</b>	<b>64,350</b>
Acct Class: CONT CONTRACTUAL							
41200.00 Travel & Entertainment	0	0	0	0	0	100	100
41210.00 Meals & Refreshments	0	150	150	0	0	150	150
42050.00 Utilities	10,205	15,000	15,000	661	0	15,000	15,000
42100.00 Uniform Fees	980	750	750	0	0	1,750	1,750
42200.00 Printing And Advertisements	0	400	400	452	0	400	400
43000.00 Dues & Membership Fees	660	800	800	231	0	800	800
43500.00 Data Processing Services	222	0	0	28	0	335	335
43700.00 Training/School	0	750	750	285	0	750	750
43850.00 Wilderness Park Impvmts	0	0	0	0	0	-	-
44020.00 Contractual Bldg Maint&Repair	0	500	500	0	0	500	500
44030.00 Contractual Equip Maint&Repair	140	0	0	0	0	250	250
44040.00 Contract Vehicle Maint&Repair	0	750	750	0	0	750	750
44200.00 Equipment Lease & Rentals	2,520	4,900	4,900	1,169	0	4,900	4,900
44220.00 Misc contractual services	8,907	6,800	6,800	660	0	6,800	6,800
45700.00 Mowing Contract	29,241	35,000	35,000	0	0	35,000	35,000
<b>CONTRACTUAL</b>	<b>52,875</b>	<b>65,800</b>	<b>65,800</b>	<b>3,486</b>	<b>0</b>	<b>67,485</b>	<b>67,485</b>

Acct Class: EXPE EXPENSES							
49800.00	Previous YR Expenses	0	0	0	1,216	0	
49998.00	Transfer to Electric Utility	28,380	41,481	41,481	0	0	-
EXPENSES		28,380	41,481	41,481	1,216	0	0
Acct Class: PER PERSONNEL SERVICES							
41100.00	Salaries & Wages	177,762	178,150	178,150	25,051	0	184,376
41110.00	Overtime	5,913	5,444	5,444	896	0	5,631
41135.00	HSA	0	0	0	0	0	-
41140.00	FICA/Medicare	13,347	14,045	14,045	1,858	0	14,536
41150.00	KPERS	14,332	17,570	17,570	2,381	0	18,223
PERSONNEL SERVICES		211,354	215,209	215,209	30,186	0	222,766
PARKS		341,860	396,904	396,904	38,728	0	431,992
Total Expenditures		341,860	396,904	396,904	38,728	0	431,992

## Fund 101 General Fund Expenditures

### *Department 700 – Pool*

Of note in the Pool budget for 2020 is a transfer to a newly created fund called “Aquatic Center Maintenance Fund”, which has been set up to serve as a source for a long-term asset management program for the facility. Much like a Capital Improvements Fund, the building maintenance fund will carry over from year to year, and we will program improvements on a multi-year basis. The transfer amount within the 2020 budget is specifically intended to refurbish the chairs and loungers at the pool. Maintenance & improvement items for future years will be prioritized based on long-term needs.

The Pool budget for 2020 is 3.3% higher than that of 2019, due in part to the \$32,500 transfer to the maintenance fund, which in 2019 was a combined \$25,500 in capital outlay and maintenance allotment.

### *Line-Item Details*

Line Item #	Title	Use of Funds
??	Transfer to Aquatic Center Maintenance Fund	Multi-year Building preservation and maintenance program. Previous year’s maintenance contingency and capital outlay allocations are now contained within this line item.
44310	Office Supplies	Used to purchase office supplies for Aquatic Center
44350	Chemicals	Chlorine and Acid to maintain the pool water chemistry
44360	Special Events	Items purchased for special events a few times per summer
44510	Computer Software/Hardware	New Computer for concessions, Office 365 licensing, and IT setup costs. Also, ½ yearly contract with Sportsman Software
46000	Equipment maintenance and Repair	Typically repairs and materials needed to fix pumps, controllers etc.
46400	Building Improvements/Maintenance	Materials needed to maintain and upgrade the facility. Typically not used for big project items.
47400	Pool Maintenance	General Supplies to maintain pool
47500	Pool Supplies	General items purchased to enhance the use
41210	Meals & Refreshments	Meals while attending Conferences/Classes. Special meals for Aquatic Center Staff
42100	Uniform Fees	Swim Suits, T-Shirts for Aquatic Center Staff
43000	Dues & Memberships	KRPA Membership/Dues
43700	Training / School	For attending workshops, seminars, or other employee training. Some off set by lifeguard training payments.
44020	Contractual Building Maint & Repair	Pays for annual inspections and work completed by contractors
44200	Equipment Lease & Rentals	Rental of Equipment
44220	Misc. Contractual	Varies widely by year. Pays for unforeseen services needed
41100	Salaries & Wages	Direct payments to employees for wages. Item includes funding for Aquatic and Recreation Manager as well as Aquatic Center Staff.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year		Actual February	Estimated Total	(6)	(7)
		Original Budget	Amended Budget			Requested	Recommended
Month: 2/28/2019							
Fund: 0101 - General Fund							
Expenditures							
Dept: 700 POOL							
Acct Class: CAP CAPITAL OUTLAY							
Transfer to Aquatic Center Maint. Fund	0	0	0	0	0	0	32,500
47620.00 Aquatic Ctr Maint Contingency	0	7,500	7,500	0	0	7,500	-
48000.00 Capital Outlay	0	18,000	18,000	0	0	45,000	-
<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>25,500</b>	<b>25,500</b>	<b>0</b>	<b>0</b>	<b>52,500</b>	<b>32,500</b>
Acct Class: COMM COMMODITIES							
44310.00 Office Supplies	75	500	500	0	0	500	500
44320.00 Cleaning Supplies	975	1,000	1,000	0	0	1,000	1,000
44350.00 Chemicals	14,384	23,000	23,000	0	0	23,000	23,000
44360.00 Special Events	295	600	600	0	0	600	600
44380.00 Concessions	10,420	13,000	13,000	0	0	13,000	13,000
44390.00 Concession Equipment	0	500	500	0	0	500	500
44500.00 Tools & Equipment	217	1,000	1,000	0	0	1,000	1,000
44501.00 Safety Equip/Supplies	986	1,000	1,000	0	0	1,200	1,200
44510.00 Computer Software/Hardware	2,691	2,748	2,748	1,750	0	1,450	1,450
44600.00 Repair Parts	58	1,000	1,000	0	0	1,000	1,000
46000.00 Equipment Maintenance & Repair	845	1,500	1,500	0	0	1,500	1,500
46400.00 Building Improvements/Maint	6,773	5,000	5,000	0	0	5,000	5,000
47400.00 Pool Maintenance	20,455	5,000	5,000	0	0	5,000	5,000
47500.00 Pool Supplies	566	500	500	0	0	600	600
47510.00 Landscaping	197	500	500	0	0	500	500
48600.00 Sales Tax Payable	1,210	1,500	1,500	0	0	1,500	1,500
<b>COMMODITIES</b>	<b>60,147</b>	<b>58,348</b>	<b>58,348</b>	<b>1,750</b>	<b>0</b>	<b>57,350</b>	<b>57,350</b>
Acct Class: CONT CONTRACTUAL							
41210.00 Meals & Refreshments	235	250	250	0	0	300	300
42050.00 Utilities	13,321	17,000	17,000	390	0	16,000	16,000
42100.00 Uniform Fees	3,020	3,500	3,500	0	0	4,000	4,000
43000.00 Dues & Membership Fees	220	750	750	291	0	500	500
43500.00 Data Processing Services	166	0	0	21	0	250	250
43700.00 Training/School	997	0	0	0	0	1,000	1,000
44200.00 Equipment Lease & Rentals	0	500	500	0	0	500	500
44220.00 Misc contractual services	1,718	1,000	1,000	0	0	2,000	2,000
<b>CONTRACTUAL</b>	<b>19,677</b>	<b>23,000</b>	<b>23,000</b>	<b>702</b>	<b>0</b>	<b>24,550</b>	<b>24,550</b>
Acct Class: EXPE EXPENSES							
44381.00 Concession Shortage	0	0	0	0	0		
44382.00 Admissions Shortage	0	0	0	0	0		
49800.00 Previous YR Expenses	0	0	0	9,237	0		
<b>EXPENSES</b>	<b>0</b>	<b>63</b>	<b>0</b>	<b>9,237</b>	<b>0</b>	<b>0</b>	<b>0</b>

Acct Class: PER PERSONNEL SERVICES

41100.00 Salaries & Wages	165,011	194,429	194,429	8,305	0	196,783	196,783
41110.00 Overtime	5,566	4,899	4,899	553	0	5,110	5,110
41140.00 FICA/Medicare	12,775	15,248	15,248	631	0	15,445	15,445
41150.00 KPERS	5,499	6,039	6,039	876	0	6,301	6,301
PERSONNEL SERVICES	<u>188,851</u>	<u>220,615</u>	<u>220,615</u>	<u>10,365</u>	<u>0</u>	<u>223,639</u>	<u>223,639</u>
POOL	<u>268,675</u>	<u>327,463</u>	<u>327,463</u>	<u>22,054</u>	<u>0</u>	<u>358,039</u>	<u>338,039</u>
Total Expenditures	<u>268,675</u>	<u>327,463</u>	<u>327,463</u>	<u>22,054</u>	<u>0</u>	<u>358,039</u>	<u>338,039</u>

## Fund 101 General Fund Expenditures

### *Department 800 – Internal Services (Shop)*

The Internal Services department (or Shop) is a fund we use to allocate dollars between departments to maintain and repair vehicles and equipment. The 2020 budget shows a slight increase in both revenues and expenses for this fund.

### *Line-Item Details*

Line Item #	Title	Use of Funds
44350	Chemicals	Chemicals utilized at the fleet vehicle/equipment maintenance shop. degreasers, brake parts cleaner, lubricants, penetrating oils, cutting oils, fleet cleaning supplies and protectants, window cleaner, etc..etc.
44500	Tools & Equipment	Used for hand tools and other fleet vehicle/heavy equipment in-house shop maintenance. This also includes the ever changing/growing tools and equipment needs through new technology, fastener designs, and improved ways of providing in-house fleet maintenance.
44501	Safety Equip/Supplies	
44510	Computer Software / Hardware	Used to replace computers, IWORQS software annual cost, etc.
44600	Repair Parts	Used to purchase repair parts for the entire city fleet for preventative maintenance and break down repairs performed in-house. This fund in its entirety comes from each department which is based on a percentage to the fleet size of each department. This also includes small engine equipment such as chainsaws, string trimmers, etc.
44701	Diesel Fuel	The diesel fuel is utilized for on-road driven trucks and off-road equipment.
46000	Equipment Maintenance & Repair	
46400	Building Improvements/Maintenance	
43700	Training / School	For attending workshops, seminars, or employee training
44030	Contractual Equipment Maintenance & Repairs	Used for outside contractual services of shop equipment such as servicing parts washer cabinet, contractual repairs to the automotive lift, etc.
44200	Equipment Lease & Rentals	Lease/Rental of gas bottles for oxygen acetylene torches, welders, etc.

BUDGET WORKSHEET

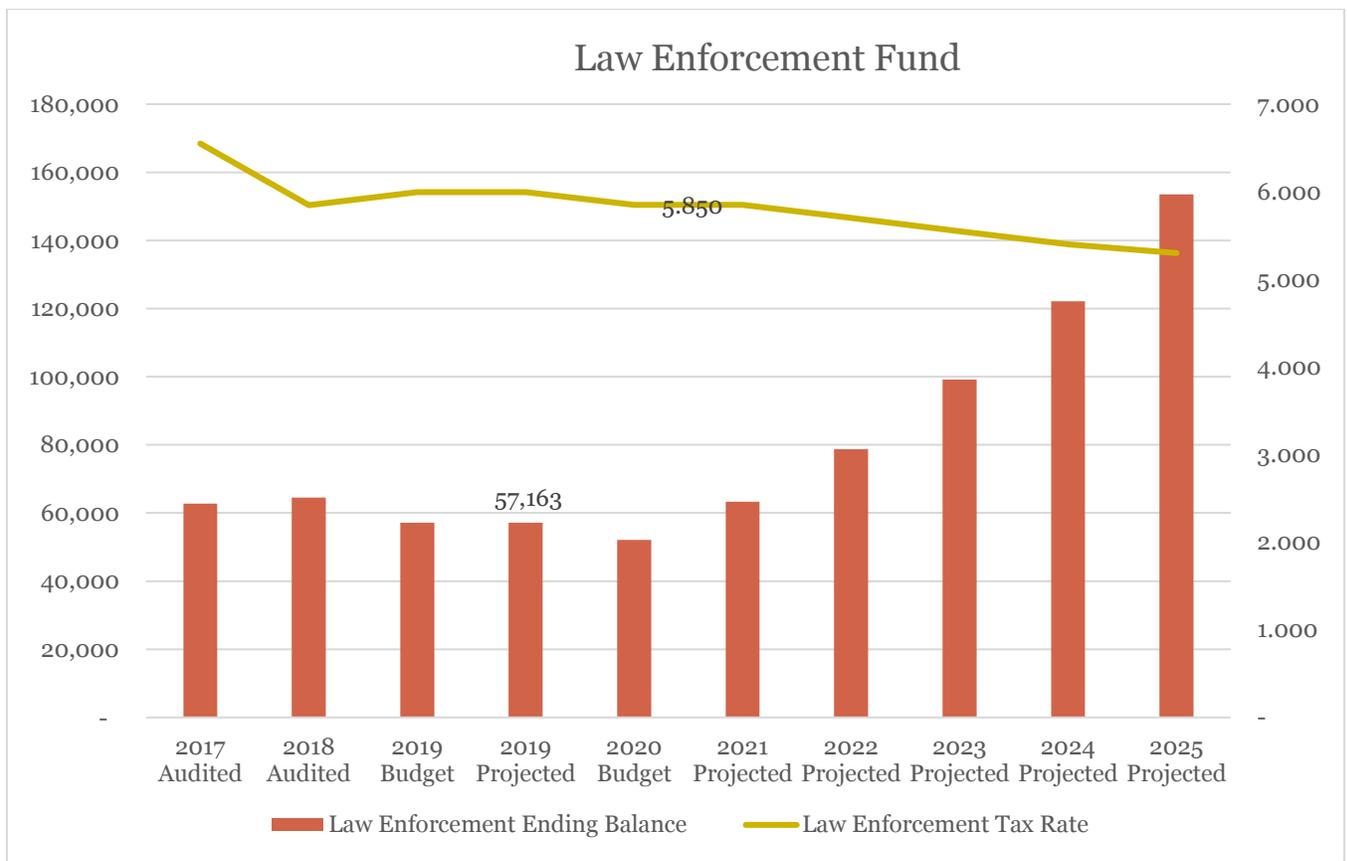
City of De Soto

Month: 2/28/2019 Fund: 0800 - Internal Service Revenues Dept: 000 Acct Class: REV REVENUES	Prior	Current Year				(6)	(7)
	Year Actual	Original Budget	Amended Budget	Actual February	Estimated Total	Requested	Recommended
38001.00 Shop Maint & Repair - Streets	94,386	114,000	114,000	22,950	0	114,000	115,200
38003.00 Shop Maint & Repair - Parks	0	0	0	0	0		
38004.00 Shop Maint & Repair - Water	23,442	28,000	28,000	5,700	0	28,000	28,000
38005.00 Shop Maint & Repair - Sewer	5,552	7,000	7,000	1,350	0	7,000	7,000
38006.00 Shp Miant & Repair -- Inspect	0	0	0	0	0		
38007.00 Shop Maint & Repair-Planning	0	0	0	0	0		
<b>REVENUES</b>	<b>123,380</b>	<b>149,000</b>	<b>149,000</b>	<b>30,000</b>	<b>0</b>	<b>149,000</b>	<b>150,200</b>
Dept: 000	123,380	149,000	149,000	30,000	0	149,000	150,200
<b>Total Revenues</b>	<b>123,380</b>	<b>149,000</b>	<b>149,000</b>	<b>30,000</b>	<b>0</b>	<b>149,000</b>	<b>150,200</b>
<b>Expenditures</b>							
Acct Class: COMM COMMODITIES							
44320.00 Cleaning Supplies	385	500	500	0	0	500	500
44350.00 Chemicals	878	1,000	1,000	0	0	1,000	1,000
44500.00 Tools & Equipment	12,285	14,000	14,000	2,895	0	12,500	12,500
44501.00 Safety Equip/Supplies	969	0	0	0	0	500	500
44510.00 Computer Software/Hardware	1,800	1,800	1,800	1,300	0	1,800	1,800
44600.00 Repair Parts	69,750	98,500	98,500	19,106	0	100,000	100,000
44700.00 Gasoline	0	0	0	0	0		
44701.00 Diesel Fuel	21,880	28,000	28,000	5,792	0	30,000	30,000
44702.00 Shop Bulk Oil & Lubricants	0	0	0	0	0		
46000.00 Equipment Maintenance & Repair	778	1,000	1,000	0	0	1,000	1,000
46400.00 Building Improvemts/Maint	117	0	0	0	0		
46700.00 Radio Equipment	0	0	0	0	0		
<b>COMMODITIES</b>	<b>108,842</b>	<b>144,800</b>	<b>144,800</b>	<b>29,093</b>	<b>0</b>	<b>147,300</b>	<b>147,300</b>
Acct Class: CONT CONTRACTUAL							
41195.00 Work Comp under Minimum	0	0	0	0	0		
43700.00 Training/School	0	200	200	0	0	200	200
44030.00 Contractual Equip Maint&Repair	1,270	1,500	1,500	0	0	1,500	1,500
44200.00 Equipment Lease & Rentals	3,224	2,500	2,500	0	0	2,500	2,500
44220.00 Misc contractual services	818	0	0	0	0	1,000	1,000
<b>CONTRACTUAL</b>	<b>5,312</b>	<b>4,200</b>	<b>4,200</b>	<b>0</b>	<b>0</b>	<b>5,200</b>	<b>5,200</b>
<b>Total Expenditures</b>	<b>113,986</b>	<b>149,000</b>	<b>149,000</b>	<b>29,986</b>	<b>0</b>	<b>152,500</b>	<b>152,500</b>

## Fund 201 - Law Enforcement

Law Enforcement Fund Highlights are as follows:

1. We are projecting a cash balance of just over \$57,000 in the Law Enforcement fund by the end of 2020.
2. The estimated contract for 2020 from the Sherriff's Office \$527,693 which reflects an increase of 2.2% over the 2019 contract.
3. Because of the healthy cash balance, and modest increase in cost, we have elected to decrease the mill levy slightly for 2020.
4. Assuming a slightly declining mill levy for the fund in future years, fund balance projections show a steady increase in future years. We may therefore consider further reductions to the mill levy.
5. Approximately \$5,000 of law enforcement services are for De Soto Days, and will be paid from the law enforcement fund.
6. There is a \$4,000 contingency.
7. A chart of the historical and projected Law Enforcement fund balance and mill rate is shown below.



BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year -----				(6)	(7)
		Original Budget	Amended Budget	Actual Thru February	Estimated Total	Requested	Recommended
Month: 2/28/2019							
Fund: 0201 - Law Enforcement Fund							
Revenues							
Dept: 000							
Acct Class: TAX TAXES							
31100.00 Ad Valorem	423,845	467,000	467,000	230,141	0	473,517	473,517
31101.00 Delinquent Real Estate Taxes	994	6,000	6,000	658	0	6,000	6,000
31450.00 M & E Slider	0	0	0	0	0	-	-
31500.00 Motor Vehicle Tax	40,217	37,199	37,199	7,599	0	34,000	41,651
31550.00 Telecom	0	0	0	0	0	-	-
31600.00 Recreational Vehicle Tax	552	505	505	121	0	400	637
31610.00 Watercraft	42	0	0	129	0	-	-
31650.00 16/20M Vehicle Tax	849	1,528	1,528	130	0	1,300	171
31660.00 Commercial Vehicle Tax	866	91	91	440	0	-	1,871
31801.00 Delinquent Personal Taxes	0	0	0	0	0		
32110.00 LAVTR	0	0	0	0	0		
TAXES	467,365	512,323	512,323	239,218	0	515,217	523,847
Dept: 000	467,365	512,323	512,323	239,218	0	515,217	523,847
Total Revenues	467,365	512,323	512,323	239,218	0	515,217	523,847
Expenditures							
Dept: 000							
Acct Class: CAP CAPITAL OUTLAY							
49700.00 Contingency	0	4,000	4,000	0	0	4,000	4,000
CAPITAL OUTLAY	0	4,000	4,000	0	0	4,000	4,000
Acct Class: EXPE EXPENSES							
47700.00 Payment To Johnson Co Sheriff	465,619	515,671	515,671	0	0	527,639	527,639
49800.00 Previous YR Expenses	0	0	0	0	0		
49999.00 Transfer Out	0	0	0	0	0		
EXPENSES	465,619	515,671	515,671	0	0	527,639	527,639
Dept: 000	465,619	519,671	519,671	0	0	531,639	531,639
Total Expenditures	465,619	519,671	519,671	0	0	531,639	531,639

## Fund 301 - Debt Service

A significant focus relating to the Debt Service Fund over the past 12 months has been the long-term impact of our Capital Improvements Plan which includes a potential voter-approved bond referendum for park & recreation projects. We have engaged Columbia Capital, the City's our financial advisors, to review the City's debt management policy and current fiscal position to offer their advice on our debt limits, considering that our CIP includes the issuance of \$7.1 Million in new debt over the next five years, which would conceptually include a \$3 Million voter-approved Park & recreation bond.

In summary, Columbia Capital concluded that the addition of the proposed \$7.1 Million CIP debt can be accomplished within the parameters of the City's debt management policies. In the spring of 2019, the City issued two General Obligation Bonds totaling approximately \$2 Million. Both bonds received a "AA-" rating from Standard & Poors, which is the same strong rating we have received for our previous three issues.

Long-term projections for the fund include all the currently anticipated bond issuances needed to implement the 5-year CIP in its entirety. They also include the mill levy increases that will be needed to service that debt.

Future expected General Obligation debt issuances include the following:

- \$750,000 in 2020
- \$3,000,000 in 2021 (Voter Approved Park & Rec Bond)
- \$1,486,000 in 2022

As currently projected, the debt service mill levy will need to increase from the 2020 level of 4.2 mills to 7.0 mills by 2023. Of the 2.8 mill increase, roughly 2 mills would be specifically voter approved.

The charts and tables below were produced by Columbia Capital and represent the City's debt profile as of the end of 2018.

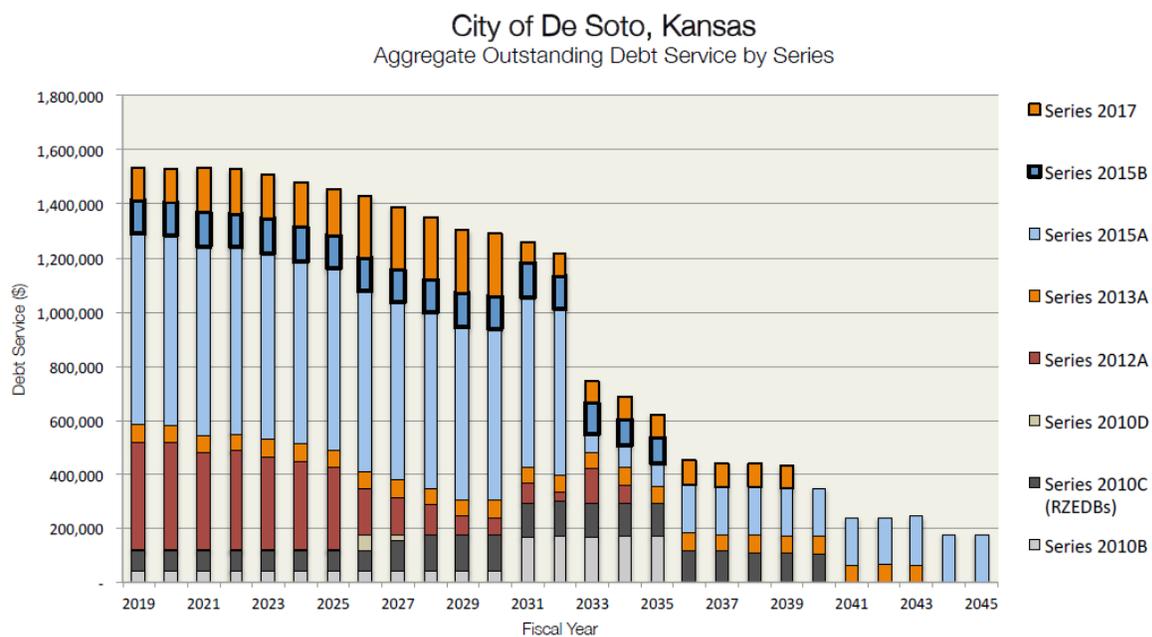


Figure 1: Outstanding Fiscal Year Debt Service

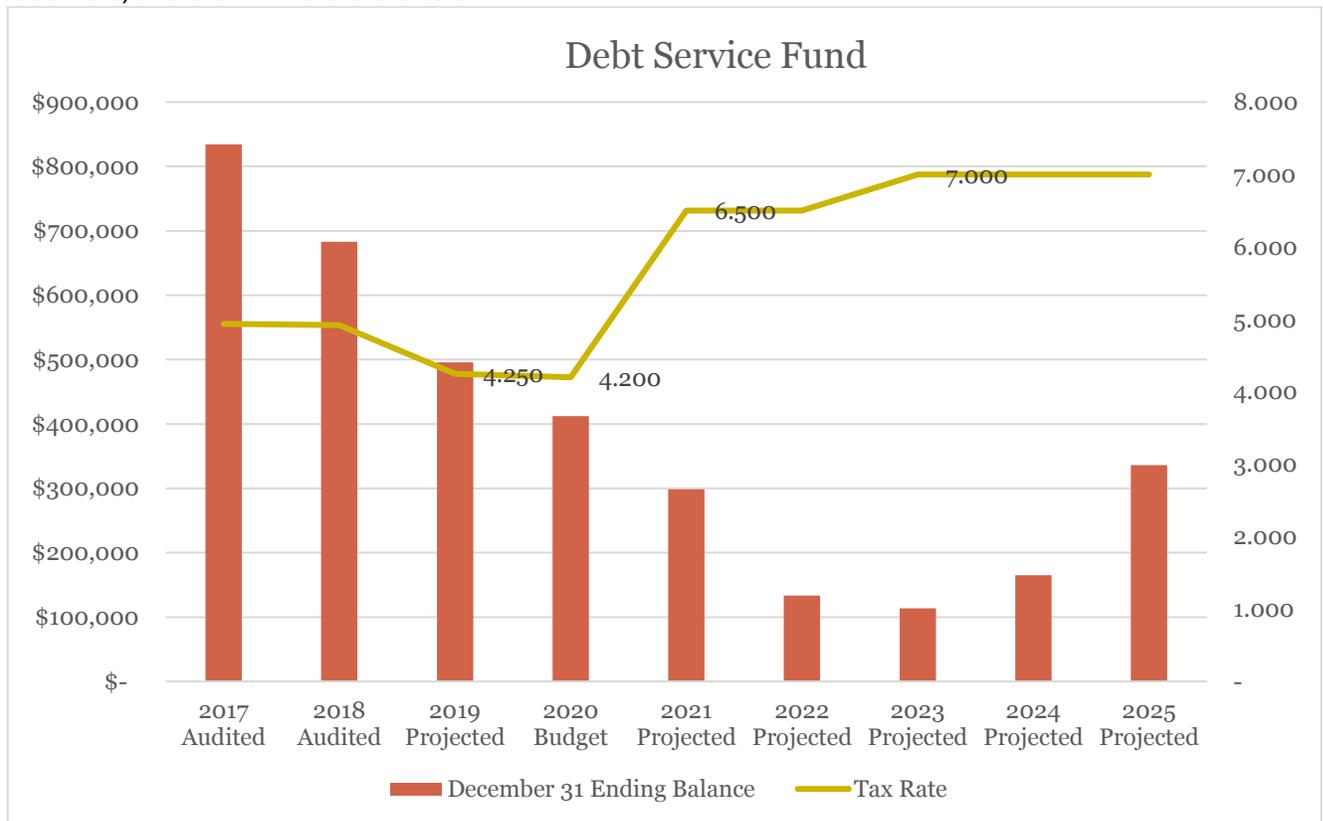
## Outstanding Debt

Series	Dated Date	Original Par	Outstanding	Purpose	Final Maturity	Call Provision	Tax Status
2010B (BABs)	04/28/10	710,000	710,000	To fund improvement on certain street and public building, and redeem Series 2009-1 Temporary Notes	09/01/35	09/01/20	Taxable
2010C (RZEDBs)	12/07/10	1,080,000	1,080,000	To fund improvements to the City's water system	09/01/40	09/01/20	Taxable
2010D	12/07/10	85,000	85,000	To fund improvements to the City's water system	09/01/27	09/01/20	BQ
2012A	06/06/12	4,475,000	2,890,000	To fund improvements to the City's water system, to currently refund Series 2007A and advance refund Series 2004A and 2008A	09/01/34	09/01/19	BQ
2013A	09/19/13	1,015,000	915,000	To fund improvements to the City's water system	09/01/43	09/01/20	BQ
2015A	7/24/15	9,635,000	8,345,000	To Currently refund Series 2005A and fund improvements to the City's water system	09/01/45	09/01/23	BQ
2015B	7/31/15	1,765,000	1,540,000	To fund improvements to the City's water system	09/01/35	09/01/23	BQ
2017	09/26/17	2,285,000	2,230,000	To currently refund Series 2009A and 2010A	09/01/39	09/01/25	BQ
<b>Total</b>			<b>17,795,000</b>				

Fiscal Year	2010B (BABs)*	2010C (RZEDBs)*	2010D	2012A	2013A	2015A	2015B	2017	Total
2019	42,600	73,700	3,910	399,573	62,645	708,188	121,938	124,263	1,536,815
2020	42,600	73,700	3,910	397,973	62,185	704,388	121,000	122,613	1,528,368
2021	42,600	73,700	3,910	361,273	61,725	700,488	124,500	165,963	1,534,158
2022	42,600	73,700	3,910	365,173	65,925	691,988	122,900	162,963	1,529,158
2023	42,600	73,700	3,910	343,085	64,925	688,788	125,900	164,963	1,507,870
2024	42,600	73,700	3,910	326,335	63,925	679,988	123,775	166,813	1,481,045
2025	42,600	73,700	3,910	304,085	62,925	675,588	121,225	168,513	1,452,545
2026	42,600	73,700	63,910	167,210	61,925	665,888	123,675	230,063	1,428,970
2027	42,600	108,700	26,150	133,223	65,925	661,038	120,975	230,563	1,389,173
2028	42,600	136,425	-	105,060	64,500	650,888	123,275	230,938	1,353,685
2029	42,600	132,200	-	67,360	63,075	640,588	125,425	230,238	1,301,485
2030	42,600	132,975	-	65,710	66,650	630,138	122,425	228,900	1,289,398
2031	167,600	128,425	-	69,060	64,988	624,538	123,925	82,400	1,260,935
2032	170,100	128,875	-	37,260	63,325	610,988	125,250	80,300	1,216,098
2033	167,000	124,000	-	131,270	61,663	67,263	111,400	83,200	745,795
2034	168,600	123,750	-	67,145	65,000	81,863	97,400	85,925	689,683
2035	169,600	123,150	-	-	63,000	80,863	98,800	88,475	623,888
2036	-	117,200	-	-	66,000	179,863	-	85,850	448,913
2037	-	116,250	-	-	63,750	175,331	-	83,225	438,556
2038	-	109,950	-	-	66,500	175,800	-	85,600	437,850
2039	-	108,650	-	-	64,000	175,925	-	82,800	431,375
2040	-	107,000	-	-	66,500	175,863	-	-	349,363
2041	-	-	-	-	63,750	175,613	-	-	239,363
2042	-	-	-	-	66,000	174,994	-	-	240,994
2043	-	-	-	-	63,000	179,181	-	-	242,181
2044	-	-	-	-	-	177,981	-	-	177,981
2045	-	-	-	-	-	176,588	-	-	176,588
<b>Total</b>	<b>1,354,000</b>	<b>2,287,150</b>	<b>117,430</b>	<b>3,340,793</b>	<b>1,603,805</b>	<b>11,330,600</b>	<b>2,033,788</b>	<b>2,984,563</b>	<b>25,052,228</b>

Aggregate General Obligation Debt Service					
Fiscal Year	Principal	Interest	Total	Federal Subsidies*	Net Debt Service
2019	920,000	616,815	1,536,815	(48,075)	1,488,740
2020	930,000	598,368	1,528,368	(48,075)	1,480,293
2021	955,000	579,158	1,534,158	(48,075)	1,486,083
2022	975,000	554,158	1,529,158	(48,075)	1,481,083
2023	985,000	522,870	1,507,870	(48,075)	1,459,795
2024	990,000	491,045	1,481,045	(48,075)	1,432,970
2025	990,000	462,545	1,452,545	(48,075)	1,404,470
2026	995,000	433,970	1,428,970	(48,075)	1,380,895
2027	985,000	404,173	1,389,173	(48,075)	1,341,098
2028	980,000	373,685	1,353,685	(47,051)	1,306,634
2029	960,000	341,485	1,301,485	(45,150)	1,256,335
2030	980,000	309,398	1,289,398	(43,249)	1,246,149
2031	985,000	275,935	1,260,935	(41,201)	1,219,734
2032	980,000	236,098	1,216,098	(36,529)	1,179,569
2033	550,000	195,795	745,795	(31,500)	714,295
2034	520,000	169,683	689,683	(26,198)	663,485
2035	480,000	143,888	623,888	(20,528)	603,360
2036	330,000	118,913	448,913	(14,490)	434,423
2037	335,000	103,556	438,556	(11,813)	426,744
2038	350,000	87,850	437,850	(8,978)	428,873
2039	360,000	71,375	431,375	(6,143)	425,233
2040	295,000	54,363	349,363	(3,150)	346,213
2041	200,000	39,363	239,363	-	239,363
2042	210,000	30,994	240,994	-	240,994
2043	220,000	22,181	242,181	-	242,181
2044	165,000	12,981	177,981	-	177,981
2045	170,000	6,588	176,588	-	176,588
<b>Total</b>	<b>17,795,000</b>	<b>7,257,228</b>	<b>25,052,228</b>	<b>(768,652)</b>	<b>24,283,575</b>

Long-term projections for the Debt Service fund are given in the 5-year Financial Forecast section of this document, and shown in the chart below.



Specifics about the 2020 Debt Service Budget are as follows:

1. The Debt Service fund is projected to end 2019 with a balance of nearly \$500,000. Aside from ensuring the fund maintains a cashflow reserve to make yearly year payments, the benefits of a substantial balance in the fund are limited.
2. Because of the healthy fund balances, the 2020 budget reduces the mill levy slightly from 4.25 to 4.20.
3. The transfer from the Water Fund has increased by \$225,000 for 2020 because we have paid back the Electric Reserve fund the \$450,000 that was borrowed to construct the Commerce Rail Crossing project in 2015.
4. The 2020 budget includes debt service for the two GO bonds issues in 2019:
  - a. \$945,000 issue in April to fund the 91<sup>st</sup> Street extension and traffic signal upgrades at Lexington Avenue and Commerce Drive. 2020 Debt service of \$66,000.
  - b. \$1,100,000 issue in June to fund the purchase of the new Public Works Facility. 2020 Debt service of \$67,571.
5. The 2020 budget includes a new debt issue of \$750,000 to fund the design of a roundabout at Lexington and 91<sup>st</sup>, security improvements and asbestos removal at City Hall, and pedestrian crossing improvements on Lexington Avenue. The principal and interest in the 2020 budget includes an amount of \$50,412 representing the first year payment for the bond, assuming a 20 year term and at 3% interest rate.

**BUDGET WORKSHEET**

City of De Soto

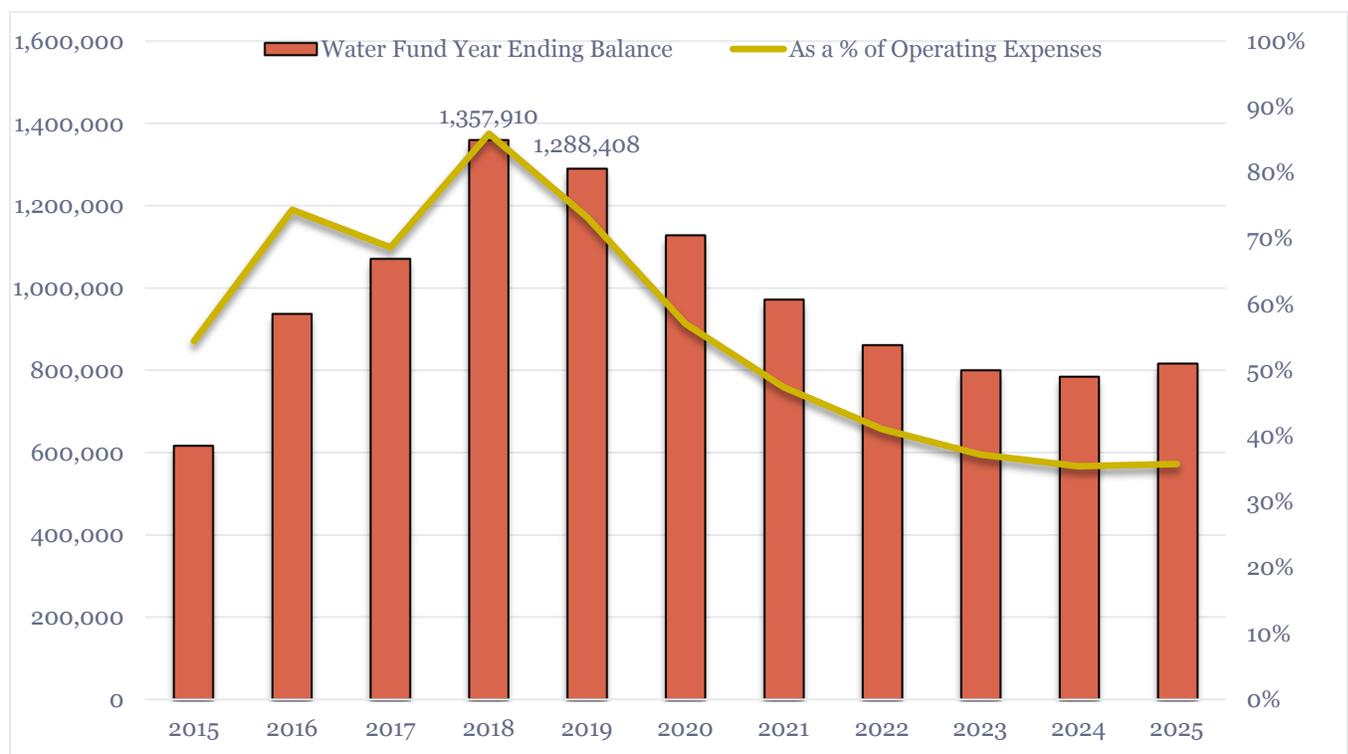
	Prior Year Actual	Current Year		Actual February	Estimated Total	(6)	(7)
		Original Budget	Amended Budget			Requested	Recommended
Month: 2/28/2019							
Fund: 0301 - Debt Services							
Revenues							
Dept: 000							
Acct Class: INT INTEREST							
36112.00 Interest Earnings	13,574	5,075	5,075	2,296	0	5,151	5,151
<b>INTEREST</b>	<b>13,574</b>	<b>5,075</b>	<b>5,075</b>	<b>2,296</b>	<b>0</b>	<b>5,151</b>	<b>5,151</b>
Acct Class: REV REVENUES							
32170.00 Build America Bonds Rebate	13,926	13,836	13,836	0	0	13,836	13,836
35128.00 Recovery Zone Bond Rebate	30,976	30,777	30,777	0	0	30,777	30,777
39984.00 Transfer from Capital Improvem	35,000	35,000	35,000	0	0	35,000	35,000
39990.00 Transfer from Water	163,676	166,842	166,842	0	0	390,334	390,334
39991.00 Transfer from Sewer	140,000	140,000	140,000	0	0	140,000	140,000
39995.00 Transfer from Special Hwy	35,000	35,000	35,000	0	0	35,000	35,000
39996.00 Transfer from Water Dev	35,000	35,845	35,845	0	0	20,000	20,000
39998.00 Transfer from Sewer Dev	20,000	20,483	20,483	0	0	40,000	40,000
<b>REVENUES</b>	<b>473,578</b>	<b>477,783</b>	<b>477,783</b>	<b>0</b>	<b>0</b>	<b>704,947</b>	<b>704,947</b>
Acct Class: TAX TAXES							
31100.00 Ad Valorem	356,723	335,131	335,131	163,097	0	327,045	327,045
31101.00 Delinquent Real Estate Taxes	954	5,000	5,000	549	0	6,000	6,000
31350.00 City Add'l Sales Tax	513,640	490,000	490,000	79,962	0	498,000	498,000
31500.00 Motor Vehicle Tax	32,660	35,000	35,000	5,731	0	35,637	29,514
31600.00 Recreational Vehicle Tax	442	385	385	91	0	385	452
31610.00 Watercraft	32	0	0	109	0	-	
31650.00 16/20M Vehicle Tax	93	1,300	1,300	98	0	1,300	121
31660.00 Commercial Vehicle Tax	756	0	0	332	0	-	1,326
31800.00 Specials	6,045	100	100	0	0	-	
31801.00 Delinquent Personal Taxes	0	0	0	0	0		
31802.00 Delinquent Specials	0	0	0	0	0	100	100
31803.00 Specials - Traffic Signal	5,056	0	0	3,103	0		
31804.00 Specials - Cherokee Woods	0	0	0	0	0		
<b>TAXES</b>	<b>916,401</b>	<b>866,916</b>	<b>866,916</b>	<b>253,072</b>	<b>0</b>	<b>868,467</b>	<b>862,558</b>
Dept: 000	1,403,553	1,349,774	1,349,774	255,368	0	1,578,565	1,572,656
<b>Total Revenues</b>	<b>1,403,553</b>	<b>1,349,774</b>	<b>1,349,774</b>	<b>255,368</b>	<b>0</b>	<b>1,578,565</b>	<b>1,572,656</b>
Expenditures							
Dept: 000							
Acct Class: CAP CAPITAL OUTLAY							
46800.00 Land	0	0	0	0	0		
<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Acct Class: EXPE EXPENSES							
48200.00 Bond Principal	910,000	953,025	953,025	0	0	920,000	995,000
48300.00 Interest & Fees	629,744	638,831	638,831	308,408	0	628,871	666,940
48452.00 Targeted Debt Reduction	0	0	0	0	0		
<b>EXPENSES</b>	<b>1,539,744</b>	<b>1,591,856</b>	<b>1,591,856</b>	<b>308,408</b>	<b>0</b>	<b>1,548,871</b>	<b>1,661,940</b>
Dept: 000	1,539,744	1,591,856	1,591,856	308,408	0	1,548,871	1,661,940
<b>Total Expenditures</b>	<b>1,539,744</b>	<b>1,591,856</b>	<b>1,591,856</b>	<b>308,408</b>	<b>0</b>	<b>1,548,871</b>	<b>1,661,940</b>

# ENTERPRISE FUNDS

## Fund 501 - Water

Since 2014 the overall health of the Water Fund has made steady improvement. With the completion of the \$7.5 Million treatment works renovation process improvements, water loss reductions, and savings on utilities and manpower have lowered production costs at a time when usage revenues have been steadily increasing. As a result, the year ending fund balance in 2018 reached \$1.3 Million, the highest ever for the fund, representing 84% of operating revenues.

Since our fiscal policies and standard monetary practice suggest that healthy fund balances are in the neighborhood of 30% of operating revenue, it is appropriate to project commodity rate structures and future expenses such that fund balances moderate toward the recommended healthy levels. This is the goal of our 5-year financial forecast for the fund, which is shown graphically below.



Water Fund Budget highlights are as follows:

1. The water fund is projected to end 2019 with a balance of approximately \$1,288,000; representing about 73% of total department expenses.
2. An inflationary rate increase of 1.8% is included in the 2020 budget to account for corresponding projected increases in commodity, personnel, and contractual services. There is also a projected user base growth of 2.2% assumed in the 2020 budget.
3. 2020 will be the first-year implementation of an asset management fund for the water department. The budget includes a \$45,000 transfer to the “Water Development Fee Fund”, which is being repurposed to serve as a long-term asset management fund. The intent of this fund is to provide for the ongoing maintenance and upkeep of facilities and infrastructure on a long-term basis. The funds are kept separate from other budget allocations, so they can be planned on a multi-year basis similar to the capital improvements fund.

4. Lease Purchase and Electric Utility Loan expenses are in accordance with the Vehicle and Equipment Replacement Program for 2020.
5. As with the General Fund, the Water Fund routinely ends the year with significant unexpended appropriations. Generally, this is the result of conservative budgeting practice for each expenditure line item. Over the past five years, this has averaged approximately \$190,000. The above projections for 2020 – 2025 assume unexpended appropriations of \$50,000 per year.
6. We are adding one FTE to the water department budget for 2020. The position will be a maintenance and control technician and will be just under the Foreman.
7. As in the General Fund, salaries for 2020 assume a 1.5% COLA increase, plus a 2.5% merit increase.

## Line-Item Details

Line Item #	Title	Use of Funds
48000	Capital Outlay	This line item has been zeroed out because capital outlay items will now be budgeted out of the Water Development Fee fund, which has been repurposed to serve as our asset management fund for the department.
49000	Lease Purchase Payments	Lease purchase payments fund leases on contractor equipment items. For 2020 this includes the following: <ul style="list-style-type: none"> <li>• \$16,697.75 for a John Deere 310 SL backhoe (new in 2019)</li> <li>• \$10,192 for a John Deere 50G mini-excavator (new in 2018)</li> <li>• \$4,500 for a Clark GTSS30 fork lift (new in 2019).</li> <li>• TOTAL = \$31,390</li> </ul>
49110	Electric Utility Loan	Payment to the Electric Utility Fund on loans used to purchase rolling stock. For 2020 this includes the following: <ul style="list-style-type: none"> <li>• \$3,930.38 for a Ford F250 4x2 (New in 2020)</li> <li>• \$4,148.74 for a Ford F250 4x2 (New in 2020)</li> <li>• \$5,240.51 for a Ford F250 4x4 (New in 2020)</li> <li>• TOTAL = \$13,320</li> </ul>
44310	Office Supplies	Used to purchase office supplies.
44315	Office Equipment	Used to purchase printers, cabinets, shelving, and other office furniture.
44320	Cleaning Supplies	For purchase of general cleaning supplies at WTP
44350	Chemicals	Mostly for the purchase and delivery of chemicals used in the water treatment process including lime and coagulants.
44500	Tools & Equipment	Used to purchase tools and hand tools utilized within the water department. Also includes hand tools carried on trucks for field repairs and maintenance.
44501	Safety Equip/Supplies	Used to purchase safety equipment and outer wear required while working on water breaks, drinking water/Gatorade used during summer. Eye protection and other protective clothing.
44502	Distribution Parts & Supplies	For pipe, fittings, bolts, meter setters, saddles, and associated materials used to maintain the water distribution system.
44503	New Meter Install	Purchases water meters to be installed in new construction.
44504	Replacement Meters	Purchases new water meters for our meter replacement program.
44510	Computer Software / Hardware	Used to fund the scheduled replacement of computers. Item also used to purchase software used in fleet and maintenance cost tracking.

44600	Repair Parts	Used to maintenance small item repair parts such as ice machine, etc.
44700	Gasoline	Used to purchase gasoline for all gas engine operated trucks and equipment.
45910	Street Rock	Used to purchase rock for street repair streets after water breaks.
46000	Equipment Maintenance and Repair	Mostly used for contractual services and parts purchased for the repair or replacement of large equipment at the water treatment plant including pumps, motors, controls, etc.
46200	Vehicle Maintenance & Repair	Pays the shop department for vehicle and rolling stock maintenance.
46400	Building Improvements/Maint.	Used to purchase any needed building maintenance repairs done in-house, such as plumbing, lighting, electrical, etc.
47200	Grass Seed, Weed Cont, Fertil	Purchased to restore areas after water breaks.
48500	Water Protection Fee	Fee paid to the State of Kansas to fund enforcement activities.
48550	Water Assurance Fund	Paid to the Kansas River Water Assurance District for water rights protections.
48600	Sales Tax Payable	Paid to the state for sales tax from water sales.
48700	Sampling & Testing	Paid to certified lab for testing of samples. Also pays for supplies used to perform in-house sampling and testing.
48900	Clean Drinking Water Fee	Fee paid to the State of Kansas to fund enforcement activities.
41196	Utility Assistance	Assistance for low-income residents.
42000	Postage & Freight	Pays to send out water bills, used to mail samples into state
42050	Utilities	Used for Water treatment plant electricity, natural gas, internet, etc.
42100	Uniform Fees	Allocations to each department for the purchase of uniform items, in accordance with the newly-implemented uniform policies.
42200	Printing And Advertisements	Used to advertise for needed job positions and other public notices, etc.
42250	Liability Insurance	Pays the department's liability insurance.
43000	Dues & Memberships	Used for membership fees such as APWA & AWWA, and state licensing.
43500	Data Processing Services	Yearly maintenance agreement for SCADA system at WTP and for radio licensing.
43700	Training / School	For attending workshops, seminars, or other employee training
44020	Contractual Bldg Maint & Repairs	Used for any needed building maintenance and repairs which are contracted.
44040	Contractual Vehicle Maint & Repairs	Used for any outside contractual vehicle and equipment repairs which must be performed outside of our in-house maintenance facility.
44060	Shop Maint & Repairs	Funds Street Department portion of shop budget for in-house repair parts to vehicle & equipment maintenance. Each department budget contributes an established percentage amount to this total budget for parts to provide in-house shop repairs.
44070	Line Maint & Repair	For miscellaneous costs associated with distribution system repairs.
44200	Equipment Lease & Rentals	Used primarily to rent needed specialized construction equipment for some projects or rent when a piece of equipment breaks-down for an extended period of time.

44220	Misc. Contractual	Varies widely by year. Used for contractual services related to large item repairs or maintenance.
49992	Transfer to Sewer	Represents ½ of Superintendent’s Salary
49994	Transfer to General Fund	2020 amount represents 25% of the salary of the mechanic (from the Shop fund), plus \$80,000 to partly reimburse the General Fund for personnel costs associated with administration and engineering.
??	Transfer to Water Maintenance Fund	The “Water Development Fee Fund”, #209 will be renamed “Water Maintenance Fund, and will serve as an asset management fund for the water department. The intent of this fund is to provide for the ongoing maintenance and upkeep of facilities and infrastructure on a long-term basis. The funds are kept separate from other general budget allocations, so they can be planned on a multi-year basis similar to the capital improvements fund.
49998	Transfer to Electric Utility Fund	This line is zeroed out for 2020 because the expenses are now placed in line 49000.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year -----			(6) Requested	(7) Recommended
		Original Budget	Amended Budget	Actual February		
Month: 2/28/2019						
Fund: 0501 - Water Fund						
Revenues						
Dept: 000						
Acct Class: REV REVENUES						
32140.00 Water Sales Tax	62,805	57,120	57,120	10,315	0	58,262
34112.00 Collections Recovered	134	500	500	0	0	500
34541.00 Water Service Charge	1,759,767	1,570,095	1,570,095	261,295	0	1,664,634
34550.00 Bulk Water Sales	8,485	4,000	4,000	1,026	0	4,000
34560.00 Kansas Setoff Program	4,256	4,000	4,000	1,259	0	4,000
34571.00 Connection/Reconnect Fees	4,244	5,000	5,000	510	0	5,000
34572.00 Water Meter Purchase	37,970	12,500	12,500	8,750	0	15,000
34581.00 Late Payment Penalties	14,507	12,000	12,000	1,862	0	12,000
<b>REVENUES</b>	<b>1,892,168</b>	<b>1,665,215</b>	<b>1,665,215</b>	<b>285,017</b>	<b>0</b>	<b>1,763,396</b>
Acct Class: SALE SALES						
37100.00 Reimbursed Fees	0	0	0	0	0	-
37200.00 Insurance Proceeds	0	0	0	0	0	-
37500.00 Sale Of Assets	0	0	0	0	0	-
<b>SALES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Dept: 000	1,892,168	1,665,215	1,665,215	285,017	0	1,763,396
<b>Total Revenues</b>	<b>1,892,168</b>	<b>1,665,215</b>	<b>1,665,215</b>	<b>285,017</b>	<b>0</b>	<b>1,763,396</b>

BUDGET WORKSHEET

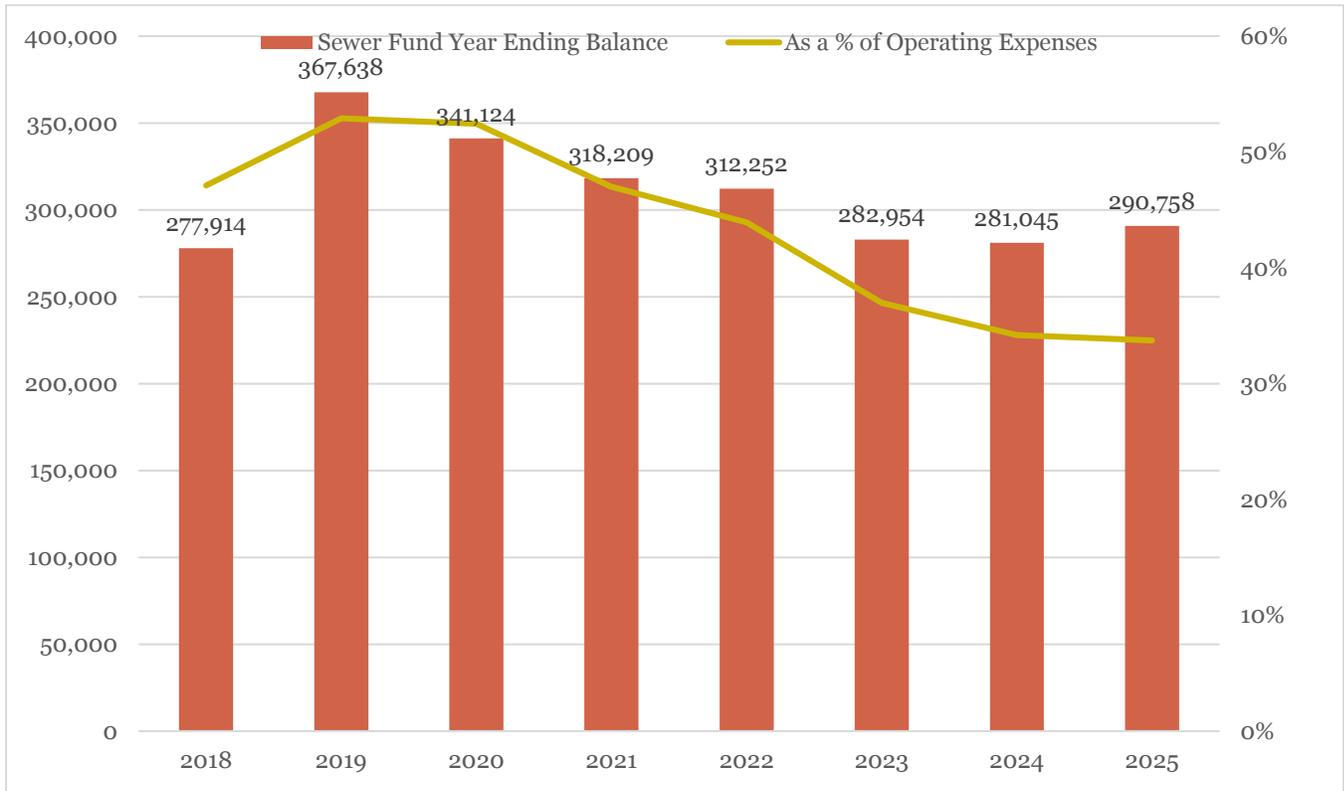
City of De Soto

Month: 2/28/2019 Fund: 0501 - Water Fund Expenditures Dept: 000 Acct Class: CAP CAPITAL OUTLAY	Prior Year Actual	Current Year				(6)	(7)
		Original Budget	Amended Budget	Actual Thru February	Estimated Total	Requested	Recommended
48000.00 Capital Outlay	0	85,250	85,250	25,250	0	27,000	
49000.00 Lease Purchase Payments	10,192	30,192	30,192	0	0	30,192	31,390
49110.00 Electric Utility Loan	0	0	0	0	0	13,320	13,320
<b>CAPITAL OUTLAY</b>	<b>10,192</b>	<b>115,442</b>	<b>115,442</b>	<b>25,250</b>	<b>0</b>	<b>70,512</b>	<b>44,710</b>
Acct Class: COMM COMMODITIES							
44310.00 Office Supplies	721	1,000	1,000	159	0	1,000	1,000
44315.00 Office Equipment	17	500	500	105	0	500	500
44320.00 Cleaning Supplies	49	300	300	0	0	300	300
44350.00 Chemicals	104,993	120,000	120,000	9,192	0	120,000	120,000
44500.00 Tools & Equipment	20,947	15,000	15,000	1,683	0	15,000	15,000
44501.00 Safety Equip/Supplies	2,214	4,000	4,000	12	0	4,000	4,000
44502.00 Distribution Parts & Supplies	67,348	60,000	60,000	14,846	0	60,000	60,000
44503.00 New Meter Install	0	15,000	15,000	0	0	15,000	15,000
44504.00 Replacement Meters	19,093	20,000	20,000	0	0	20,000	20,000
44510.00 Computer Software/Hardware	925	2,138	2,138	1,110	0	3,200	3,200
44600.00 Repair Parts	4,277	4,200	4,200	294	0	4,200	4,200
44700.00 Gasoline	10,006	10,000	10,000	685	0	10,000	10,000
45910.00 Street Rock	4,912	5,000	5,000	0	0	5,000	5,000
46000.00 Equipment Maintenance & Repair	1,349	10,000	10,000	0	0	10,000	10,000
46200.00 Vehicle Repair And Maintenance	0	400	400	0	0	400	400
46400.00 Building Improvemts/Maint	2,237	5,000	5,000	1,016	0	5,000	5,000
47200.00 Grass Seed, Weed Cont, Fertil	931	600	600	0	0	600	600
48500.00 Water Protection Fee	5,732	6,500	6,500	955	0	6,500	6,500
48550.00 Water Assurance Fund	3,118	4,500	4,500	2,315	0	4,500	4,500
48600.00 Sales Tax Payable	59,253	56,000	56,000	9,521	0	60,000	60,000
48700.00 Sampling & Testing	2,278	6,000	6,000	0	0	6,000	6,000
48900.00 Clean Drinking Water Fee	5,373	5,000	5,000	895	0	5,500	5,500
<b>COMMODITIES</b>	<b>315,773</b>	<b>351,138</b>	<b>351,138</b>	<b>42,788</b>	<b>0</b>	<b>356,700</b>	<b>356,700</b>
Acct Class: CONT CONTRACTUAL							
41196.00 Utility Assistance	2,180	3,000	3,000	0	0	3,000	3,000
41210.00 Meals & Refreshments	97	300	300	0	0	300	300
42000.00 Postage & Freight	8,528	10,000	10,000	1,237	0	10,000	10,000
42050.00 Utilities	126,770	150,000	150,000	12,945	0	150,000	150,000
42100.00 Uniform Fees	2,221	2,500	2,500	163	0	2,500	2,500
42200.00 Printing And Advertisements	1,749	2,500	2,500	0	0	2,500	2,500
42250.00 Liability Insurance	23,552	30,000	30,000	0	0	30,000	30,000
43000.00 Dues & Membership Fees	950	1,500	1,500	0	0	1,500	1,500
43500.00 Data Processing Services	2,872	1,000	1,000	382	0	1,300	1,300
43700.00 Training/School	2,599	3,500	3,500	-45	0	3,500	3,500
44020.00 Contractual Bldg Maint&Repair	350	2,000	2,000	0	0	5,000	5,000

44030.00 Contractual Equip Maint&Repair	35,186	70,000	70,000	6,685	0	70,000	70,000
44040.00 Contract Vehicle Maint&Repair	1,070	3,500	3,500	0	0	3,500	3,500
44060.00 Shop Maint & Repair	23,634	28,000	28,000	5,700	0	28,000	28,000
44070.00 Line Maint & Repair	11,550	20,000	20,000	312	0	30,000	30,000
44200.00 Equipment Lease & Rentals	2,673	4,300	4,300	2,354	0	4,300	4,300
44220.00 Misc contractual services	4,782	25,000	25,000	297	0	25,000	25,000
45700.00 Mowing Contract	520	0	0	0	0	-	-
CONTRACTUAL	251,283	357,100	357,100	30,030	0	370,400	370,400
Acct Class: EXPE EXPENSES							
41205.00 Insurance Claims	0	0	0	0	0	-	
49800.00 Previous YR Expenses	0	0	0	18,818	0	-	
49992.00 Transfer to Sewer	0	57,661	57,661	0	0	60,606	60,606
49994.00 Transfer to General Fund	40,000	62,136	62,136	0	0	23,306	103,306
49995.00 Transfer to Debt Service Fund	163,676	166,842	166,842	0	0		390,334
49989.00 Transfer to Water Maintenance	-	-	-	-	-	45,000	45,000
49998.00 Transfer to Electric Utility	236,669	236,669	236,669	0	0		
EXPENSES	440,345	523,308	523,308	18,818	0	128,912	599,246
Acct Class: PER PERSONNEL SERVICES							
41100.00 Salaries & Wages	357,602	317,947	317,947	51,328	0	374,813	385,859
41110.00 Overtime	42,708	44,817	44,817	3,793	0	50,911	47,340
41140.00 FICA/Medicare	29,570	27,752	27,752	4,076	0	32,568	33,140
41150.00 KPERS	36,949	36,930	36,930	5,465	0	43,339	44,100
PERSONNEL SERVICES	466,829	427,446	427,446	64,662	0	501,630	510,439
Dept: 000	1,484,422	1,774,434	1,774,434	181,548	0	1,428,154	1,881,494
Dept: 300 EMPLOYEE BENEFITS							
Acct Class: PER PERSONNEL SERVICES							
41135.00 HSA	11,417	10,500	10,500	1,708	0	9,500	12,000
41160.00 Health/Accident Insurance	55,293	57,702	57,702	10,078	0	83,098	83,479
41170.00 SUTA	387	318	318	53	0	342	386
41190.00 Workers Compensation	8,430	9,800	9,800	10,840	0	10,577	11,576
PERSONNEL SERVICES	75,527	78,320	78,320	22,679	0	103,517	107,441
EMPLOYEE BENEFITS	75,527	78,320	78,320	22,679	0	103,517	107,441
Total Expenditures	1,559,949	1,852,754	1,852,754	204,227	0	1,531,671	1,988,935

## Fund 502 - Sewer

As with all other funds, our fiscal policies and standard monetary practice suggest that healthy fund balances are in the neighborhood of 30% of operating revenue. It is therefore appropriate to project commodity rate structures and future expenses such that fund balances moderate toward the recommended healthy levels. This is the goal of our 5-year financial forecast for the fund, which is shown graphically below.



Sewer Fund highlights are as follows:

1. There is a 2.0% rate increase included in the 2020 budget proposal. This relatively modest increase is largely inflationary, and is intended as a placeholder until the 2019 revenues are known toward the end of the year. The rate structure will be studied again at that time to determine what rate increase, if any, is needed.
2. Overall sewer fund budget expenses have increased from \$676,000 in 2019 to about \$712,000 in 2020. This 5% increase can be attributed to inflationary increases for commodities and contractual services, the implementation of the sewer maintenance fund, and increase in health insurance costs.
3. The sewer fund balance has seen the results of rate increases during the past few years, and is now projecting healthy balances throughout the 5-year projection window.
4. As with the General Fund, the Sewer Fund routinely ends the year with significant unexpended appropriations. Generally, this is the result of conservative budgeting practice for each expenditure line item. Over the past five years, this has averaged approximately \$53,000. The above projections for 2019 – 2025 assume unexpended appropriations of \$35,000 per year.
5. As in the General Fund, salaries for 2020 assume a 1.5% COLA increase, plus a 2.5% merit increase.

## Line-Item Details

Line Item #	Title	Use of Funds
49000	Lease Purchase Payments	Lease purchase payments fund purchasing and leasing of trucks and contractors equipment. For 2019, the sewer fund has no such payments pending, so the line item is zero.
44310	Office Supplies	Used to purchase office supplies.
44315	Office Equipment	Used to purchase printers, cabinets, shelving, and other office furniture.
44320	Cleaning Supplies	For purchase of general cleaning supplies at WWTP
44350	Chemicals	Mostly for the purchase and delivery of chemicals used in the water treatment process and in the sewer collection system for odor control.
44500	Tools & Equipment	Used to purchase tools and hand tools utilized within the water department. Also includes hand tools carried on trucks for field repairs and maintenance.
44501	Safety Equip/Supplies	Used to purchase safety equipment and outer wear required while working on water breaks, drinking water/Gatorade used during summer. Eye protection and other protective clothing.
44600	Repair Parts	Used to maintenance small item repair parts such as ice machine, etc.
44700	Gasoline	Used to purchase gasoline for all gas engine operated trucks and equipment.
46000	Equipment Maintenance and Repair	Mostly used for contractual services and parts purchased for the repair or replacement of large equipment at the water treatment plant including pumps, motors, controls, etc.
46200	Vehicle Maintenance & Repair	Pays the shop department for vehicle and rolling stock maintenance.
46400	Building Improvements/Maint.	Used to purchase any needed building maintenance repairs done in-house, such as plumbing, lighting, electrical, etc.
42050	Utilities	Used for Sewer treatment plant electricity, natural gas, internet, etc.
42100	Uniform Fees	Payment to Cintas for Uniforms
42200	Printing And Advertisements	Used to advertise for needed job positions and other public notices, etc.
42250	Liability Insurance	Pays the department's liability insurance.
43000	Dues & Memberships	Used for membership fees such as APWA & AWWA, and state licensing.
43700	Training / School	For attending workshops, seminars, or other employee training
44020	Contractual Bldg Maint & Repairs	Used for any needed building maintenance and repairs which are contracted.
44040	Contractual Vehicle Maint & Repairs	Used for any outside contractual vehicle and equipment repairs which must be performed outside of our in-house maintenance facility.
44060	Shop Maint & Repairs	Funds Street Department portion of shop budget for in-house repair parts to vehicle & equipment maintenance. Each department budget contributes an established percentage amount to this total budget for parts to provide in-house shop repairs.
44120	Hauling	Hauling of sewer sludge to land application sites or landfill.

44200	Equipment Lease & Rentals	Used primarily to rent needed specialized construction equipment for some projects or rent when a piece of equipment breaks-down for an extended period of time.
44220	Misc. Contractual	Varies widely by year. Used for contractual services related to large item repairs or maintenance.
49200	Sewer Line Cleaning/Inspection	Mostly contractual services for sewer line cleaning and CCTV inspections for maintenance purposes.
	Transfer to the Sewer Maintenance Fund	The "Sewer Development Fee Fund", #210 will be renamed "Sewer Maintenance Fund, and will serve as an asset management fund for the sewer department. The intent of this fund is to provide for the ongoing maintenance and upkeep of facilities and infrastructure on a long-term basis. The funds are kept separate from other general budget allocations, so they can be planned on a multi-year basis similar to the capital improvements fund.
49998	Transfer to Electric Utility Fund	This represents payments made to pay back the electric utility fund for past purchases of vehicles or equipment. For 2019 this includes the repayment of a 2016 loan from the electric utility account for the replacement of lift station pumps in the amount of \$16,675.

**BUDGET WORKSHEET**

City of De Soto

	Prior Year Actual	Current Year -----			(6) Requested	(7) Recommended
		Original Budget	Amended Budget	Actual Thru February		
Month: 2/28/2019						
Fund: 0502 - Sewer Fund						
Revenues						
Dept: 000						
Acct Class: REV REVENUES						
34542.00 Sewer Charges	590,987	559,799	559,799	94,242	0	633,371
34571.00 Connection/Reconnect Fees	0	1,500	1,500	0	0	1,500
34574.00 Private/Public Sewer Inspectio	0	300	300	0	0	300
34581.00 Late Payment Penalties	6,419	5,350	5,350	907	0	5,350
39990.00 Transfer from Water	0	57,661	57,661	0	0	60,606
39998.00 Transfer from Sewer Dev	0	70,000	70,000	0	0	
39999.00 Transfer In	0	0	0	0	0	
<b>REVENUES</b>	<b>597,406</b>	<b>694,610</b>	<b>694,610</b>	<b>95,149</b>	<b>0</b>	<b>701,127</b>
Acct Class: SALE SALES						
37100.00 Reimbursed Fees	0	0	0	0	0	
37200.00 Insurance Proceeds	0	0	0	0	0	
<b>SALES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Dept: 000	597,406	694,610	694,610	95,149	0	701,127
<b>Total Revenues</b>	<b>597,406</b>	<b>694,610</b>	<b>694,610</b>	<b>95,149</b>	<b>0</b>	<b>701,127</b>

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year		Actual February	Estimated Total	(6)	(7)
		Original Budget	Amended Budget			Requested	Recommended
Month: 2/28/2019							
Fund: 0502 - Sewer Fund							
Expenditures							
Dept: 000							
Acct Class: CAP CAPITAL OUTLAY							
49000.00 Lease Purchase Payments	16,675	0	0	0	0	-	-
49110.00 Electric Utility Loan	0	0	0	0	0	16,675	16,675
<b>CAPITAL OUTLAY</b>	<b>10,192</b>	<b>115,442</b>	<b>115,442</b>	<b>25,250</b>	<b>0</b>	<b>101,925</b>	<b>16,675</b>
Acct Class: COMM COMMODITIES							
44310.00 Office Supplies	328	500	500	0	0	500	500
44315.00 Office Equipment	319	600	600	0	0	600	600
44320.00 Cleaning Supplies	0	100	100	0	0	100	100
44350.00 Chemicals	54,869	40,000	40,000	6,026	0	40,000	40,000
44500.00 Tools & Equipment	438	10,000	10,000	473	0	10,000	10,000
44501.00 Safety Equip/Supplies	575	1,000	1,000	0	0	1,000	1,000
44505.00 Fasteners & Small Parts	139	400	400	0	0	400	400
44510.00 Computer Software/Hardware	425	1,497	1,497	0	0	1,600	1,600
44600.00 Repair Parts	1,996	4,000	4,000	1,895	0	4,000	4,000
44700.00 Gasoline	3,061	5,000	5,000	134	0	5,000	5,000
46000.00 Equipment Maintenance & Repair	9,475	15,000	15,000	3,149	0	15,000	15,000
46200.00 Vehicle Repair And Maintenance	0	1,000	1,000	0	0	1,000	1,000
46400.00 Building Improvemts/Maint	0	2,000	2,000	0	0	2,000	2,000
48700.00 Sampling & Testing	12,363	15,000	15,000	1,029	0	15,000	15,000
<b>COMMODITIES</b>	<b>83,988</b>	<b>96,097</b>	<b>96,097</b>	<b>12,706</b>	<b>0</b>	<b>96,200</b>	<b>96,200</b>
Acct Class: CONT CONTRACTUAL							
41210.00 Meals & Refreshments	0	100	100	0	0	100	100
42050.00 Utilities	102,857	130,000	130,000	12,090	0	130,000	130,000
42100.00 Uniform Fees	85	800	800	0	0	1,000	1,000
42200.00 Printing And Advertisements	0	0	0	0	0	-	-
42250.00 Liability Insurance	7,437	7,000	7,000	0	0	7,600	7,600
43000.00 Dues & Membership Fees	370	1,500	1,500	0	0	1,500	1,500
43500.00 Data Processing Services	1,233	2,000	2,000	184	0	2,000	2,000
43700.00 Training/School	506	0	0	0	0	2,000	2,000
44020.00 Contractual Bldg Maint&Repair	0	500	500	0	0	500	500
44030.00 Contractual Equip Maint&Repair	6,913	13,000	13,000	2,350	0	13,000	13,000
44040.00 Contract Vehicle Maint&Repair	0	1,600	1,600	0	0	1,600	1,600
44060.00 Shop Maint & Repair	5,552	7,000	7,000	1,350	0	7,000	7,000
44120.00 Hauling	17,100	23,000	23,000	760	0	25,000	25,000
44200.00 Equipment Lease & Rentals	1,537	3,000	3,000	280	0	3,000	3,000
44220.00 Misc contractual services	4,757	12,000	12,000	485	0	12,000	12,000
45700.00 Mowing Contract	450	1,000	1,000	0	0	1,000	1,000
49200.00 Sewer Line Cleaning/Inspection	2,753	20,000	20,000	1,265	0	20,000	20,000
<b>CONTRACTUAL</b>	<b>151,550</b>	<b>222,500</b>	<b>222,500</b>	<b>18,764</b>	<b>0</b>	<b>227,300</b>	<b>227,300</b>

Acct Class: EXPE EXPENSES							
41205.00 Insurance Claims	0	0	0	0	0	-	-
49800.00 Previous YR Expenses	0	0	0	13,485	0	-	-
49994.00 Transfer to General Fund	0	22,136	22,136	0	0	23,306	23,306
49995.00 Transfer to Debt Service Fund	140,000	140,000	140,000	0	0		140,000
49998.00 Transfer to Electric Utility	16,675	16,675	16,675	0	0		-
49988.00 Transfer to Sewer Maint.	0	0	0	0	0	-	15,000
EXPENSES	156,675	178,811	178,811	13,485	0	23,306	178,306
Acct Class: PER PERSONNEL SERVICES							
41100.00 Salaries & Wages	104,069	135,892	135,892	21,358	0	141,328	141,328
41110.00 Overtime	909	3,380	3,380	52	0	3,475	3,475
41140.00 FICA/Medicare	8,077	10,654	10,654	1,644	0	11,077	11,077
41150.00 KPERS	9,341	9,091	9,091	2,131	0	14,489	14,489
PERSONNEL SERVICES	122,396	159,017	159,017	25,185	0	170,369	170,369
Dept: 000	514,609	656,425	656,425	70,140	0	517,175	688,850
Dept: 300 EMPLOYEE BENEFITS							
Acct Class: PER PERSONNEL SERVICES							
41135.00 HSA	2,500	1,500	1,500	250	0	1,500	1,500
41160.00 Health/Accident Insurance	8,753	15,148	15,148	1,844	0	18,592	18,592
41170.00 SUTA	106	136	136	21	0	141	141
41190.00 Workers Compensation	2,459	2,752	2,752	3,162	0	2,862	2,862
PERSONNEL SERVICES	13,818	19,536	19,536	5,277	0	23,095	23,095
EMPLOYEE BENEFITS	13,818	19,536	19,536	5,277	0	23,095	23,095
Total Expenditures	528,427	675,961	675,961	75,417	0	540,270	711,945

## Fund 503 – Refuse

The 2020 budget for refuse is essentially a level budget proposal from the previous year. We initiated a new contract with Honey Creek disposal last year, and initiated a corresponding rate increase accordingly. The 2020 budget includes no rate increase.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year				(6) Requested	(7) Recommended
		Original Budget	Amended Budget	Actual February	Estimated Total		
Month: 2/28/2019							
Fund: 0503 - Refuse Fund							
Revenues							
Dept: 000							
Acct Class: REV REVENUES							
34112.00 Collections Recovered	0	0	0	0	0	-	
34115.00 Curbside Recycling	97,949	110,000	110,000	16,505	0	100,000	105,000
34511.00 Refuse Charged Billed	428,781	420,000	420,000	73,703	0	4,250,000	425,000
34512.00 Fuel Surcharge	0	10,000	10,000	0	0	5,000	5,000
34513.00 Recycling	0	0	0	0	0	-	-
34581.00 Late Payment Penalties	6,431	7,500	7,500	989	0	5,500	5,500
34592.00 Charges For Special Refuse PIC	725	500	500	20	0	350	350
<b>REVENUES</b>	<b>533,886</b>	<b>548,000</b>	<b>548,000</b>	<b>91,217</b>	<b>0</b>	<b>4,360,850</b>	<b>540,850</b>
Dept: 000	533,886	548,000	548,000	91,217	0	4,360,850	540,850
<b>Total Revenues</b>	<b>533,886</b>	<b>548,000</b>	<b>548,000</b>	<b>91,217</b>	<b>0</b>	<b>4,360,850</b>	<b>540,850</b>
Expenditures							
Dept: 000							
Acct Class: COMM COMMODITIES							
48400.00 Refunds And Reimbursements	0	0	0	0	0		
<b>COMMODITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Acct Class: CONT CONTRACTUAL							
42300.00 Refuse Services	421,075	433,000	433,000	36,326	0	440,000	440,000
42310.00 Curbside Recycling	98,615	110,000	110,000	16,572	0	100,000	100,000
42320.00 Fuel Surcharge	0	10,000	10,000	36,282	0	5,000	5,000
44220.00 Misc contractual services	266	2,000	2,000	44	0	5,000	5,000
<b>CONTRACTUAL</b>	<b>519,956</b>	<b>555,000</b>	<b>555,000</b>	<b>89,224</b>	<b>0</b>	<b>550,000</b>	<b>550,000</b>
Acct Class: EXPE EXPENSES							
44370.00 Scrap	0	0	0	0	0		
49800.00 Previous YR Expenses	0	0	0	2,400	0		
49999.00 Transfer Out	0	0	0	0	0		
<b>EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,400</b>	<b>0</b>	<b>0</b>	<b>0</b>
Dept: 000	519,956	555,000	555,000	91,624	0	550,000	550,000
<b>Total Expenditures</b>	<b>519,956</b>	<b>555,000</b>	<b>555,000</b>	<b>91,624</b>	<b>0</b>	<b>550,000</b>	<b>550,000</b>

# ALL OTHER FUNDS



## Fund 202 - Special Highway

The Special Highway Fund is used to appropriately account for gas tax money the City receives from the state. K.S.A. 79-3425c and spells out a general requirement of segregation of the gas tax dollars flowing to the cities:

*“c) The allocation and payment of moneys to the several cities of the state from the special city and county highway fund shall be in the proportion that the population of each city bears to the total population of all cities in the state . . . . All such payments shall be to the city treasurers of the respective cities. Upon receipt of same unless a consolidated street and highway fund is established pursuant to K.S.A. 12-1,119 . . . the city treasurer of each city shall credit the same to a separate fund to be used for the construction, reconstruction, alteration, repair and maintenance of the streets and highways of such city and for the payment of bonds, and interest thereon...”*

We are projecting a slight increase in special highway revenues for 2020, based on our projections for 2019. \$170,000 in revenues are budgeted, which will be transferred into debt service (\$35,000), and to the Capital Improvement Fund (\$131,950).

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year -----			(6) Requested	(7) Recommended
		Original Budget	Amended Budget	Actual Thru February		
Month: 2/28/2019						
Fund: 0202 - Special Highway Fund						
Revenues						
Dept: 000						
Acct Class: REV REVENUES						
32130.00 Special Highway Funds	165,694	162,000	162,000	41,627	0	166,560
REVENUES	<u>165,694</u>	<u>162,000</u>	<u>162,000</u>	<u>41,627</u>	<u>0</u>	<u>166,560</u>
Dept: 000	<u>165,694</u>	<u>162,000</u>	<u>162,000</u>	<u>41,627</u>	<u>0</u>	<u>166,560</u>
Total Revenues	<u>165,694</u>	<u>162,000</u>	<u>162,000</u>	<u>41,627</u>	<u>0</u>	<u>166,560</u>
Expenditures						
49995.00 Transfer to Debt Service Fund	35,000	35,000	35,000	0	0	35,000
49996.00 Transfer to Capital Improv Fnd	125,000	130,000	130,000	0	0	130,000
EXPENSES	<u>160,000</u>	<u>165,000</u>	<u>165,000</u>	<u>0</u>	<u>0</u>	<u>165,000</u>
Dept: 000	<u>160,000</u>	<u>165,000</u>	<u>165,000</u>	<u>0</u>	<u>0</u>	<u>165,000</u>
Total Expenditures	<u>160,000</u>	<u>165,000</u>	<u>165,000</u>	<u>0</u>	<u>0</u>	<u>166,950</u>

## Fund 203 - Special Parks

Fees from the state liquor tax and park fees are deposited into the Special Parks Fund, as is the \$10,000 yearly fee from Kaw Sand. We have budgeted 2020 total revenues at \$27,500, which is up slightly from what we received in 2018 and what we are projecting in 2019. Fund expenses total \$25,375 and consist completely of a transfer to the Capital Improvement Fund.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year		Actual February	Estimated Total	(6)	(7)
		Original Budget	Amended Budget			Requested	Recommended
Month: 2/28/2019							
Fund: 0203 - Special Parks Fund							
Revenues							
Dept: 000							
Acct Class: P&Z PLANNING AND ZONING FEES							
34422.00 Kaw Sand CUP Fee	10,000	10,000	10,000	1,667	0	10,000	10,000
PLANNING AND ZONING FEES	10,000	10,000	10,000	1,667	0	10,000	10,000
Acct Class: REC RECREATION FEES							
33310.00 Park Fees	3,989	2,500	2,500	2,450	0		3,000
RECREATION FEES	3,989	2,500	2,500	2,450	0	0	3,000
Acct Class: SALE SALES							
37400.00 Donations, Gifts, Fundraising	0	0	0	0	0		-
SALES	0	0	0	0	0	0	0
Acct Class: TAX TAXES							
31750.00 Liquor Tax Park	13,606	14,250	14,250	0	0		14,500
TAXES	13,606	14,250	14,250	0	0	0	14,500
Dept: 000	27,595	26,750	26,750	4,117	0	10,000	27,500
Total Revenues	27,595	26,750	26,750	4,117	0	10,000	27,500
Expenditures							
Dept: 000							
Acct Class: EXPE EXPENSES							
49995.00 Transfer to Debt Service Fund	0	0	0	0	0		
49996.00 Transfer to Capital Improv Fnd	25,000	25,000	25,000	0	0		25,375
EXPENSES	25,000	25,000	25,000	0	0	0	25,375
Dept: 000	25,000	25,000	25,000	0	0	0	25,375
Total Expenditures	25,000	25,000	25,000	0	0	0	25,375

## Fund 205 - Transient Guest Tax

Holding steady from the past several years, we are projecting transient guest tax revenues of \$28,500. This revenue is restricted in its use to activities that promote tourism or economic development in the City. The fund balance has steadily increased from \$22,884 in 2016 to nearly \$45,000 projected at the end of 2019. With our recent emphasis on the need to better promote the City, we are increasing budgeted contributions to the Chamber / EDC, and we have added a line item for city-initiated activities.

We have budgeted expenses of \$34,000, which breaks down as follows:

- \$28,000 to the Chamber of Commerce / EDC for programmed activities directly in support of tourism or economic development. (This is a \$5,000 increase from 2019)
- \$1,500 for the Sunflower Art Fest.
- \$4,500 for City-initiated tourism and EDC promotion, which is yet undefined.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year		Actual February	Estimated Total	(6)	(7)
		Original Budget	Amended Budget			Requested	Recommended
Month: 2/28/2019							
Fund: 0205 - Transient Guest Tax							
Revenues							
Dept: 000							
Acct Class: REV REVENUES							
Acct Class: TAX TAXES							
32150.00 Transient Guest Tax	27,200	28,500	28,500	7,648	0	28,500	28,500
TAXES	27,200	28,500	28,500	7,648	0	28,500	28,500
Dept: 000	27,200	28,500	28,500	7,648	0	28,500	28,500
Total Revenues	27,200	28,500	28,500	7,648	0	28,500	28,500
Expenditures							
Dept: 000							
Acct Class: CONT CONTRACTUAL							
42500.00 Desoto Days	0	0	0	0	0		-
42750.00 Winesong	1,500	1,500	1,500	0	0		-
42760.00 De Soto Artfest	0	1,500	1,500	0	0		1,500
CONTRACTUAL	1,500	3,000	3,000	0	0	0	1,500
Acct Class: EXPE EXPENSES							
42700.00 Promotion of Tourism	0	0	0	0	0		4,500
42800.00 Economic Development	21,000	23,000	23,000	23,000	0		28,000
49800.00 Previous YR Expenses	0	0	0	0	0		-
49994.00 Transfer to General Fund	0	0	0	0	0		-
EXPENSES	21,000	23,000	23,000	23,000	0	0	32,500
Dept: 000	22,500	26,000	26,000	23,000	0	0	34,000
Total Expenditures	22,500	26,000	26,000	23,000	0	0	34,000

## Fund 207 – CDBG

The yearly \$100,000 in revenue is budgeted, which gets transferred into the Capital Improvements Fund. This revenue is dependent on a successful application to the Johnson County CDBG program. Whatever revenues received from the grant program are transferred into the Capital Improvements Fund.

For 2020, we have applied for funding for the sidewalk project along 82<sup>nd</sup> Street from Delaware to Ottawa Street.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year		Actual February	Estimated Total	(6) Requested	(7) Recommended
		Original Budget	Amended Budget				
Month: 2/28/2019							
Fund: 0207 - CDBG							
Revenues							
Dept: 000							
Acct Class: REV REVENUES							
37110.00 Grant Monies	64,635	100,000	100,000	0	0	100,000	100,000
REVENUES	64,635	100,000	100,000	0	0	100,000	100,000
Acct Class: SALE SALES							
37100.00 Reimbursed Fees	0	0	0	0	0		
SALES	0	0	0	0	0	0	0
Dept: 000	64,635	100,000	100,000	0	0	100,000	100,000
Total Revenues	64,635	100,000	100,000	0	0	100,000	100,000
Expenditures							
Acct Class: EXPE EXPENSES							
49996.00 Transfer to Capital Improv Fnd	64,635	100,000	100,000	0	0	100,000	100,000
EXPENSES	64,635	100,000	100,000	0	0	100,000	100,000
Dept: 000	64,635	100,000	100,000	0	0	100,000	100,000
Total Expenditures	64,635	100,000	100,000	0	0	100,000	100,000

## Fund 209 – Water Maintenance Fund (Previously Water Development Fee)

The “Water Development Fee Fund”, #209 will be renamed “Water Maintenance Fund, and will serve as an asset management fund for the water department. The intent of this fund is to provide for the ongoing maintenance and upkeep of facilities and infrastructure on a long-term basis. The funds are kept separate from other general budget allocations, so they can be planned on a multi-year basis similar to the capital improvements fund.

Fees from new water service connections are deposited into this fund, as is a transfer from the Water Fund. A portion is transferred into debt service, but the bulk of the revenues are dedicated to system maintenance and preservation. The fund balance has been steady at around \$30,000 to \$50,000. We generally budget to transfer all the yearly revenues from the fund each year, thus leaving the modest fund balance to carry over.

BUDGET WORKSHEET

City of De Soto

Month: 2/28/2019

Fund: 0209 - Water Maintenance Fund

Revenues

Dept: 000

Acct Class: REV REVENUES

34573.00 Development Fees

39990.00 Transfer from Water Fund

REVENUES

Dept: 000

Total Revenues

Expenditures

Dept: 000

Acct Class: CONT CONTRACTUAL

44220.00 Misc contractual services

46420.00 2020 Improvements

CONTRACTUAL

Acct Class: EXPE EXPENSES

49800.00 Previous YR Expenses

49995.00 Transfer to Debt Service Fund

49996.00 Transfer to Capital Improv Fnd

EXPENSES

Dept: 000

Total Expenditures

	Prior Year Actual	Current Year			Estimated Total	(6)	(7)
		Original Budget	Amended Budget	Actual Thru February		Requested	Recommended
34573.00 Development Fees	11,400	20,000	20,000	2,900	0	30,000	30,000
39990.00 Transfer from Water Fund	0	0	0	0	0	45,000	45,000
<b>REVENUES</b>	<b>11,400</b>	<b>20,000</b>	<b>20,000</b>	<b>2,900</b>	<b>0</b>	<b>30,000</b>	<b>75,000</b>
Dept: 000	11,400	20,000	20,000	2,900	0	30,000	75,000
<b>Total Revenues</b>	<b>11,400</b>	<b>20,000</b>	<b>20,000</b>	<b>2,900</b>	<b>0</b>	<b>30,000</b>	<b>75,000</b>
44220.00 Misc contractual services	0	0	0	0	0		
46420.00 2020 Improvements	0	0	0	0	0		55,000
<b>CONTRACTUAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,000</b>
49800.00 Previous YR Expenses	0	0	0	0	0		
49995.00 Transfer to Debt Service Fund	35,000	20,000	20,000	0	0		20,000
49996.00 Transfer to Capital Improv Fnd	0	0	0	0	0		
<b>EXPENSES</b>	<b>35,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>
Dept: 000	35,000	20,000	20,000	0	0	0	75,000
<b>Total Expenditures</b>	<b>35,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,000</b>

## Fund 210 – Sewer Maintenance Fund (Formerly Sewer Development Fee Fund)

The “Sewer Development Fee Fund”, #209 will be renamed “Sewer Maintenance Fund, and will serve as an asset management fund for the sewer department. The intent of this fund is to provide for the ongoing maintenance and upkeep of facilities and infrastructure on a long-term basis. The funds are kept separate from other general budget allocations, so they can be planned on a multi-year basis similar to the capital improvements fund.

Fees from new sewer service connections are deposited into this fund, as is a transfer from the Sewer Fund. A portion is transferred into debt service, but the bulk of the revenues are dedicated to system maintenance and preservation. The fund balance has been steady increasing over the past five years, and despite a one-time \$70,000 transfer to the sewer fund in 2019, we project the fund to end the year at over \$96,000. The 2020 budget includes \$55,000 in facility maintenance and preservation, which could be used to eliminate system inflow, or replace deteriorating line segments.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year				(6) Requested	(7) Recommended
		Original Budget	Amended Budget	Actual February	Estimated Total		
Month: 2/28/2019							
Fund: 0210 - Sewer Maintenance Fund							
Revenues							
Dept: 000							
Acct Class: REV REVENUES							
34573.00 Development Fees	79,850	40,000	40,000	4,250	0	60,000	60,000
39991.00 Transfer from Sewer Fund	0	0	0	0	0	15,000	15,000
<b>REVENUES</b>	<b>79,850</b>	<b>40,000</b>	<b>40,000</b>	<b>4,250</b>	<b>0</b>	<b>60,000</b>	<b>75,000</b>
Dept: 000	79,850	40,000	40,000	4,250	0	60,000	75,000
<b>Total Revenues</b>	<b>79,850</b>	<b>40,000</b>	<b>40,000</b>	<b>4,250</b>	<b>0</b>	<b>60,000</b>	<b>75,000</b>
Expenditures							
Dept: 000							
Acct Class: EXPE EXPENSES							
46420.00 2020 Improvements	0	0	0	0	0	55,000	55,000
49995.00 Transfer to Debt Service Fund	20,000	40,000	40,000	0	0	40,000	40,000
<b>EXPENSES</b>	<b>20,000</b>	<b>110,000</b>	<b>110,000</b>	<b>0</b>	<b>0</b>	<b>95,000</b>	<b>95,000</b>
Dept: 000	20,000	110,000	110,000	0	0	95,000	95,000
<b>Total Expenditures</b>	<b>20,000</b>	<b>110,000</b>	<b>110,000</b>	<b>0</b>	<b>0</b>	<b>95,000</b>	<b>95,000</b>

## Fund 305 - Capital Improvement

Capital improvement planning has become a focal point to the Governing Body's implementation of strategic goals. The City's 5-year Capital Improvement Plan document was initially created in 2018 and was overhauled in 2019. It is continually updated to ensure that changes in priority, project timelines, funding, and costs are monitored and reflected in the document. The CIP plan impacts several funds in the budget, including the Debt Service Fund, General Fund, Water Fund, and the Sewer Fund.

Projections of fund revenues and expenditures for the 5-year plan are included in the Financial forecast section of this budget document. Below is an outline of the CIP in a narrative format. Of course, our current focus is the 2020 revenues and projects, which we will incorporate into our 2020 budget.

### **2019:**

#### **1) Revenues:**

- a) \$413,620 in reoccurring funding sources including:
  - Internal transfers from other funds
  - Federal Fund Exchange
  - CDBG
  - Excise Tax Collections
  - Courthouse Sales Tax
- b) \$639,197 from JoCo CARS for 91st Street Project
- c) \$1,862,600 in Bonds including:
  - \$908,600 in GO Bonds for the 2019 GO Bonds for 91st Street and Commerce Signal Upgrades
  - \$954,000 Financing for Purchase of new Public Works Facility
- d) \$24,701 Merck reimbursement for 91st Street Project

#### **2) Expenses / Projects:**

- a) \$653,704 for Sunflower WTP improvements including Water Distribution Building and Lab& Offices at WTP
- b) \$85,473 for 91st Street Design
- c) \$1,278,394 for 91st Street Construction
- d) \$80,083 for Commerce Drive Signal and Intersection Improvements
- e) \$24,407 for ADA Access to Greatlife (Final payment on 2018 Project)
- f) \$20,000 for Annual Sidewalk Program (Funding toward the Arbor Ridge Sidewalk)
- g) \$100,000 for the Sidewalk to Arbor Ridge
- h) \$25,000 for the Demolition of the old WTP on Shawnee Street
- i) \$60,135 for the Spring Drive Waterline (2018 CDBG Project)
- j) \$36,000 for the Lexington Avenue Sewer Service (2018 Project)
- k) \$954,000 for Purchase of New Public Works Facility.

### **2020:**

#### **1) Revenues:**

- a) \$458,945 in reoccurring funding sources.
- b) \$750,000 in GO Bonds for Roundabout, City Hall Improvements, and Lexington Avenue Pedestrian Crossings

#### **2) Expenses / Projects:**

- a) \$270,000 for Storage Structure, Wash Bay, Lift at new Public Works Facility.

- b) \$30,000 Design for Miller Park Drainage Project
- c) \$20,000 Annual Sidewalk Program
- d) \$150,000 Design for 95th Street Sewer Extension
- e) \$250,000 Design for Roundabout
- f) \$120,000 City Hall Safety and Asbestos Removal Project

**2021:**

**1) Revenues:**

- a) \$468,024 in reoccurring funding sources.
- b) \$100,000 Sewer Benefit District for the 95<sup>th</sup> Street Sewer Extension Project.
- c) \$450,000 Benefit District Financing for the Roundabout
- d) \$500,000 CARS Grant for the Roundabout
- e) \$3,000,000 GO Bonds – Parks & recreation Referendum

**2) Expenses / Projects:**

- a) \$280,000 for Design of Ottawa Street Reconstruction
- b) \$170,000 Construction of Miller Park Drainage
- c) \$20,000 Annual Sidewalk Program
- d) \$600,000 Construction of 95<sup>th</sup> Street Sewer Extension
- e) \$1,000,000 Construction of Roundabout
- f) \$1,000,000 Implementation of Park & Rec Referendum Projects (Yet Undefined)
- g) \$100,000 Design of Sewer Extension to 103<sup>rd</sup> and Edgerton
- h) \$250,000 Lexington Avenue Pedestrian Crossing Improvements

**2022:**

**1) Revenues:**

- a) \$472,536 in reoccurring funding sources.
- b) \$150,000 in SMAC Grant for the Ottawa Street Project
- c) \$700,000 GO Bonds for Ottawa Street Project
- d) \$200,000 Benefit District for the 95<sup>th</sup> Street Sewer Extension Project
- e) \$786,000 GO Bonds for 103<sup>rd</sup> & Edgerton Sewer Extension Project

**2) Expenses / Projects:**

- a) \$35,000 Paving of Sunflower Road
- b) \$250,000 for Design of 83<sup>rd</sup> Street Railroad Bridge
- c) \$75,000 to Paint the Pool
- d) \$1,156,000 Construction of Ottawa Street Project
- e) \$20,000 Annual Sidewalk Program
- f) \$1,000,000 Implementation of Park & Rec Referendum Projects (Yet Undefined)
- g) \$786,000 Construction of 103<sup>rd</sup> & Edgerton Sewer Extension Project

**2023:**

**1) Revenues:**

- a) \$467,572 in reoccurring funding sources.
- b) \$1,500,000 Federal STP Grant through MARC for the 83<sup>rd</sup> Street Railroad Bridge Project
- c) \$200,000 Benefit District for the 95<sup>th</sup> Street Sewer Extension Project

**2) Expenses / Projects:**

- a) \$2,000,000 Construction of 83<sup>rd</sup> Street Railroad Bridge Project
- b) \$20,000 Annual Sidewalk Program
- c) \$1,000,000 Implementation of Park & Rec Referendum Projects (Yet Undefined)
- d) \$85,000 K-10 Monument Signage

**2024:**

**1) Revenues:**

- a) \$472,927 in reoccurring funding sources.
- b) \$1,500,000 Federal STP Grant through MARC for the 83<sup>rd</sup> Street Railroad Bridge Project
- c) \$200,000 Benefit District for the 95<sup>th</sup> Street Sewer Extension Project

**2) Expenses / Projects:**

- a) \$20,000 Annual Sidewalk Program
- b) \$150,000 City Hall Recreation Path (Pool to Lexington Avenue)

With the recent change in direction for the new public works facility, we will save about \$1,000,000 in the CIP. Our overall GO bonding contained within the plan has reduced from \$8.1 Million to \$7.1 Million. The debt issuance amounts are now as follows:

2019:	\$1,862,600
2020:	\$750,000
2021:	\$3,000,000
2022:	\$1,486,000
<b>Total</b>	<b>\$ 7,098,600</b>

**Capital Improvements Fund highlights include the following:**

1. Revenues: Total 2020 revenues for the CIF are just under \$1.210 Million, \$0.75 Million of which are proceeds from a new bond issue to fund portions of the Roundabout, City Hall Improvements, and Lexington Avenue Pedestrian Crossing projects.
2. Allocations: The 2020 budget allocations total \$875,000.
3. We have a long and ever-changing list of capital improvement projects to consider. During the past several budget cycles, specific decisions about individual projects were left until later in the fall or early in the budget year. However, this year we have had some time to consider and discuss these priorities, and the Governing Body has tentatively approved a list of projects to implement in 2020. The City is not obligated to follow this list exactly, but the budget authority is based on the estimated costs for these projects.
4. The tentative 2019 Capital Projects include the following:
  - a. \$270,000 for Storage Structure, Wash Bay, Lift at new Public Works Facility.
  - b. \$30,000 Design for Miller Park Drainage Project
  - c. \$20,000 Annual Sidewalk Program
  - d. \$150,000 Design for 95th Street Sewer Extension
  - e. \$250,000 Design for Roundabout
  - f. \$120,000 City Hall Safety and Asbestos Removal Project
5. A detailed 5-year projection for the Capital Improvement fund is available on the following page.

De Soto 5-Year Capital Improvements Plan 2019 - 2024

7/2/2019

	CAPITAL IMPROVEMENT FUND (305)	2018 Actual	2019 Budget or Expected	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	5-Year Total
	Beginning Balance	\$ 1,769,545	\$ 1,100,627	\$ 678,550	\$ 632,495	\$ 95,519	\$ 47,055	\$ 194,627	
<b>Source #</b>	<b>Revenues</b>								
1	Pending Projects Prior Years	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Transfer from Gen. Fund Prop. Taxes	\$ 340,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Transfer from Gen. Fund, Street Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Federal Fund Exchange (from KDOT)	\$ 50,755	\$ 60,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 320,000
7	Transfer from CDBG	\$ 64,635	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 475,000
8	Transfer from Special Parks	\$ 25,000	\$ 25,000	\$ 25,375	\$ 25,883	\$ 26,442	\$ 27,074	\$ 27,737	\$ 129,773
9	Transfer from Special Highway	\$ 125,000	\$ 127,000	\$ 131,950	\$ 134,589	\$ 137,496	\$ 140,782	\$ 144,231	\$ 671,817
10	Transfer from Electric Utility	\$ 28,093	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 120,000
11	Transfer from Water Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Transfer from Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	JoCo CARS for Project #3		\$ 639,197						\$ 639,197
14	Federal STP for project #5						\$ 1,500,000		\$ 1,500,000
15	JoCo SMAC for Project # 11					\$ 150,000			\$ 150,000
16	Future Bond Proceeds for Project #3, #10, and #11		\$ 1,862,600	\$ -	\$ -	\$ 700,000			\$ 2,562,600
17	Sewer Benefit District for Project #21			\$ -	\$ 100,000	\$ 200,000	\$ 200,000		\$ 500,000
18	Excise Tax	\$ 24,398	\$ 40,000	\$ 45,000	\$ 50,000	\$ 50,000	\$ 40,000	\$ 40,000	\$ 225,000
19	Courthouse Sales Tax Transfer From GF Admin	\$ -	\$ 66,620	\$ 66,620	\$ 67,552	\$ 68,599	\$ 69,716	\$ 70,959	\$ 339,107
20	Merck Reimbursement for 91st St. Drive		\$ 24,701						\$ 24,701
	<b>TOTAL REVENUES</b>	<b>\$ 657,881</b>	<b>\$ 2,940,117</b>	<b>\$ 458,945</b>	<b>\$ 568,024</b>	<b>\$ 1,522,536</b>	<b>\$ 2,167,572</b>	<b>\$ 472,927</b>	<b>\$ 8,130,122</b>
<b>Project #</b>	<b>Appropriations</b>								
1	Sunflower WTP Improvements	\$ 553,846	\$ 653,704						\$ 653,704
	2017 CIP Program								\$ -
	<b>Project / Initiative</b>								
2	Yearly Road Maintenance Program	\$ 482,710	\$ -	\$ -	\$ -	\$ -			\$ -
3	91st Street Westward Extension Design	\$ 63,123	\$ 85,473						\$ 85,473
3	91st Street Westward Extension Construction		\$ 1,278,394						\$ 1,278,394
4	Sunflower Road Paving (co-op with County)					\$ 35,000			\$ 35,000
5	83rd Street RR Bridge Replacement Design					\$ 250,000			\$ 250,000
5	83rd Street RR Bridge Replacement Construction						\$ 2,000,000		\$ 2,000,000
23	K-10 Offramp - Signal Modificaitons	\$ 11,299	\$ 80,082.75						\$ 80,083
7	Paint Pool	\$ 76,190				\$ 75,000			\$ 75,000
8	AV Upgrades for Council Room	\$ 31,133							\$ -
9	ADA Access to Greatlife	\$ 15,593	\$ 24,407						\$ 24,407
10	New Public Works Facility		\$ 954,000	\$ 270,000					\$ 1,224,000
11	Ottawa Street Reconstruction Design				\$ 280,000				\$ 280,000
11	Ottawa Street Reconstruction Const.					\$ 1,156,000			\$ 1,156,000
12	Miller Park Drainage Design			\$ 30,000					\$ 30,000
12	Miller Park Drainage Const				\$ 170,000				\$ 170,000
13	Annual Sidewalk Program	\$ 13,404	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 120,000
14	Arbor Ridge Sidewalk		\$ 100,000						\$ 100,000
25	Riverfest Restrooms								\$ -
16	Soccer Fields	\$ 15,000							\$ -
18	Demolition of Old Water Plant	\$ -	\$ 25,000						\$ 25,000
19	Spring Drive Waterline	\$ 4,500	\$ 60,135						\$ 60,135
20	Lexington Avenue Sewer Service	\$ -	\$ 36,000						\$ 36,000
21	95th Street Sewer Extension Design			\$ 150,000					\$ 150,000
21	95th Street Sewer Extension Construction				\$ 600,000				\$ 600,000
X	Transfer to Debt Service (Excise Tax)	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000			\$ 140,000
X	Comprehensive Plan Update (2017 Allocation)	\$ 25,000	\$ 10,000						\$ 10,000
	<b>Total Appropriations</b>	<b>\$ 1,326,798</b>	<b>\$ 3,362,195</b>	<b>\$ 505,000</b>	<b>\$ 1,105,000</b>	<b>\$ 1,571,000</b>	<b>\$ 2,020,000</b>	<b>\$ 20,000</b>	<b>\$ 8,583,195</b>
	<b>Ending Balance</b>	<b>\$ 1,100,627</b>	<b>\$ 678,550</b>	<b>\$ 632,495</b>	<b>\$ 95,519</b>	<b>\$ 47,055</b>	<b>\$ 194,627</b>	<b>\$ 647,555</b>	

CIP Updates

5/10/2019

		2018 Actual	2019 Budget or Expected	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	5-Year Total
	Beginning Balance (based on new projects)		\$ 1,100,627	\$ 678,550	\$ 1,012,495	\$ 2,075,519	\$ 1,027,055	\$ 89,627	
<b>Source #</b>	<b>New Revenues</b>								
21	91st & Lexington Benefit District for Project #26				\$ 450,000				\$ 450,000
22	JoCo CARS for Project #26				\$ 500,000				\$ 500,000
23	Bonds for Project #26 & #29, & #30			\$ 750,000					\$ 750,000
24	Bond Referendum - Parks & Rec Masterplan				\$ 3,000,000				\$ 3,000,000
									\$ -
25	GO or Revenue Bonds for Project #28					\$ 786,000			\$ 786,000
									\$ -
	<b>TOTAL NEW REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 750,000</b>	<b>\$ 3,950,000</b>	<b>\$ 786,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,486,000</b>
<b>Project #</b>	<b>New Projects</b>								
26	Roundabout at 91st & Lexington Design			\$ 250,000					\$ 250,000
26	Roundabout at 91st & Lexington Construction				\$ 1,000,000				\$ 1,000,000
27	Park & Rec Masterplan Bond Referendum Projects				\$ 1,000,000	\$ 1,000,000	\$ 1,000,000		\$ 3,000,000
28	Sewers to 103rd & Edgerton Design				\$ 100,000				\$ 100,000
28	Sewers to 103rd & Edgerton Construction					\$ 786,000			\$ 786,000
29	City Hall Security Improvements & Asbestos Abatement			\$ 120,000					\$ 120,000
30	Lexington Avenue Pedestrian Crossing Improvements				\$ 250,000				\$ 250,000
HM 4	K-10 Monument Signage						\$ 85,000		\$ 85,000
HM 5	City Hall Rec Path							\$ 150,000	\$ 150,000
	<b>TOTAL NEW APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 370,000</b>	<b>\$ 2,350,000</b>	<b>\$ 1,786,000</b>	<b>\$ 1,085,000</b>	<b>\$ 150,000</b>	<b>\$ 5,741,000</b>
	<b>Ending Balance</b>	<b>\$ 1,100,627</b>	<b>\$ 678,550</b>	<b>\$ 1,012,495</b>	<b>\$ 2,075,519</b>	<b>\$ 1,027,055</b>	<b>\$ 89,627</b>	<b>\$ 392,555</b>	
	<b>GO Bonds</b>		<b>\$ 1,862,600</b>	<b>\$ 750,000</b>	<b>\$ 3,000,000</b>	<b>\$ 1,486,000</b>			<b>\$ 7,098,600</b>

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year			(6) Requested	(7) Recommended	
		Original Budget	Amended Budget	Actual Thru February			Estimated Total
Month: 2/28/2019							
Fund: 0305 - Capital Improvement Fund							
Revenues							
Dept: 000							
Acct Class: REV REVENUES							
31900.00 Excise Tax	24,398	40,000	40,000	0	0	45,000	45,000
35116.00 Bond Proceeds	0	900,000	900,000	0	0	750,000	750,000
35121.00 Bond Premium	0	0	0	0	0	-	
35122.00 CARS Grant	0	0	0	0	0		
35126.00 Aquatic Center Paint	20,000	0	0	0	0		
35130.00 Federal Fund Exchange	50,755	60,000	60,000	0	0	65,000	65,000
36506.00 CARS-91st Street	0	750,000	750,000	0	0		
37110.00 Grant Monies	0	0	0	0	0		
39981.00 Transfer from Gen Property Tax	300,000	66,620	66,620	0	0	66,620	66,620
39983.00 Transfer From General	20,000	0	0	0	0		
39986.00 Transfer from Elec Utility Fnd	28,093	20,000	20,000	0	0	25,000	25,000
39992.00 Transfer from CDBG	64,635	100,000	100,000	0	0	100,000	100,000
39994.00 Transfer from Special Parks	25,000	25,000	25,000	0	0	25,375	25,375
39995.00 Transfer from Special Hwy	125,000	130,000	130,000	0	0	131,950	131,950
<b>REVENUES</b>	<b>657,881</b>	<b>2,091,620</b>	<b>2,091,620</b>	<b>0</b>	<b>0</b>	<b>1,208,945</b>	<b>1,208,945</b>
Dept: 000	657,881	2,091,620	2,091,620	0	0	1,208,945	1,208,945
<b>Total Revenues</b>	<b>657,881</b>	<b>2,091,620</b>	<b>2,091,620</b>	<b>0</b>	<b>0</b>	<b>1,208,945</b>	<b>1,208,945</b>
Expenditures							
Fund: 0305 - Capital Improvement Fund							
Expenditures							
Dept: 000							
Acct Class: CONT CONTRACTUAL							
44223.00 Sidewalks	13,404	20,000	20,000	0	0	20,000	20,000
44738.00 Public Works Facil. Improvements	0	0	0	0	0	270,000	270,000
44739.00 Miller Park Drainage Design	0	0	0	0	0	30,000	30,000
44740.00 95th St Sewer Ext. Design	0	0	0	0	0	150,000	150,000
44741.00 95th & Lex. Roundabout Design	0	0	0	0	0	250,000	250,000
44332.00 City Hall Improvements	0	0	0	0	0	120,000	120,000
<b>CONTRACTUAL</b>	<b>1,352,991</b>	<b>80,000</b>	<b>80,000</b>	<b>291,091</b>	<b>0</b>	<b>840,000</b>	<b>840,000</b>
Acct Class: EXPE EXPENSES							
Fund: 0305 - Capital Improvement Fund							
Expenditures							
Dept: 000							
Acct Class: EXPE EXPENSES							
49995.00 Transfer to Debt Service Fund	35,000	35,000	35,000	0	0	35,000	35,000
<b>EXPENSES</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>0</b>	<b>0</b>	<b>35,000</b>	<b>35,000</b>
Dept: 000	1,387,991	115,000	115,000	291,091	0	875,000	875,000
<b>Total Expenditures</b>	<b>1,387,991</b>	<b>115,000</b>	<b>115,000</b>	<b>291,091</b>	<b>0</b>	<b>875,000</b>	<b>875,000</b>

## Fund 602 - Electric Utility

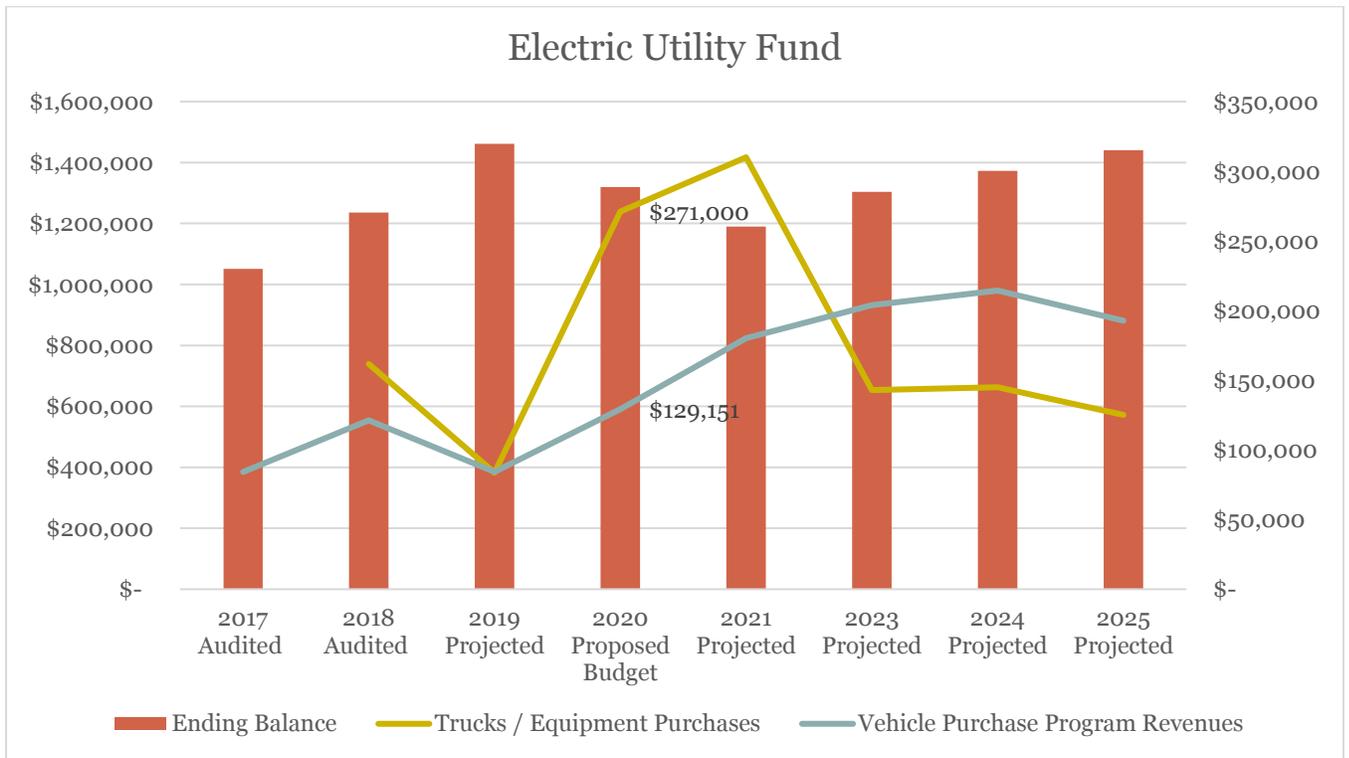
The Electric Utility budget for 2020 reflects the third year of the Vehicle and Equipment replacement program, and the included policy of borrowing from the electric utility reserve to fund the purchase of rolling-stock.

The tables below show the expenses for new rolling stock equipment and the resulting revenue streams that will go back into the fund from the various departments.

Vehicle & Equipment Replacement Program		Electric Reserve Loan & Payment Schedules								
Rolling Stock		Payment Schedules								
		Term	5 years							
		Interest Rate	3%							
Original Equipment Description (2017 or Prior)	Replacement Equipment Description	Replacement Cost	2019	2020	2021	2022	2023	2024	2025	
Ford F-150 Pickup with Mid-Box	TBD	\$ 20,000.00				\$4,367.09	\$4,367.09	\$4,367.09	\$4,367.09	
GMC 1500 Pickup	Ford F 250 4x2	\$ 34,668.00	\$4,367.09	\$7,039.36	\$7,039.36	\$7,039.36	\$7,039.36			
Ford F-150 Pick-Up	TBD	\$ 20,000.00				\$4,367.09	\$4,367.09	\$4,367.09	\$4,367.09	
GMC 3500 Flat Bed	Ford F 250 4x2	\$ 34,668.00	\$8,734.18	\$7,039.36	\$7,039.36	\$7,039.36	\$7,039.36			
Ford F-250 with Service Body	TBD	\$ 25,000.00					\$5,458.86	\$5,458.86	\$5,458.86	
Ford F-150 Pickup	TBD	\$ 20,000.00						\$4,367.09	\$4,367.09	
Ford F-150 Pick-Up	TBD	\$ 20,000.00							\$4,367.09	
GMC 1500 Pickup	Ford F 250 4x4	\$ 34,982.00	\$7,642.41	\$7,103.12	\$7,103.12	\$7,103.12	\$7,103.12			
Ford F-350 with Service Body	Ford F-350 with Service Body	\$ 40,000.00		\$8,734.18	\$8,734.18	\$8,734.18	\$8,734.18	\$8,734.18		
Chevrolet C-3500	TBD	NA								
Peterbilt	TBD	\$ 175,000.00								
Ford F-700 Water Truck with 1600 Gal Tank	TBD	\$ 80,000.00				\$17,468.37	\$17,468.37	\$17,468.37	\$17,468.37	
Chevrolet C-7500 Dump Truck 5 Yard	TBD	\$ 100,000.00					\$21,835.46	\$21,835.46	\$21,835.46	
International 4900 Dump Truck 5 Yard	5-Yard Dumpruck	\$ 170,000.00		\$26,784.00	\$26,784.00	\$26,784.00	\$26,784.00	\$26,784.00		
Chassis With Frame Mounted Swap Loader	Chassis With Frame Mounted Swap Loader	\$ 170,000.00			\$37,120.28	\$37,120.28	\$37,120.28	\$37,120.28	\$37,120.28	
Ford F-350 with Flat Bed	TBD	\$ 40,000.00				\$8,734.18	\$8,734.18	\$8,734.18	\$8,734.18	
Ford F-550 with Flat Bed	TBD	\$ 75,000.00						\$16,376.59	\$16,376.59	
GMC Top Kick Dump Truck 5 Yard	TBD	\$ 140,000.00			\$30,569.64	\$30,569.64	\$30,569.64	\$30,569.64	\$30,569.64	
Ford F-250 with Utility Topper	TBD	\$ 25,000.00						\$5,458.86	\$5,458.86	
Ford F-250 with Reading U98A Service Body	TBD	\$ 30,000.00							\$6,550.64	
Chevrolet S-10 Pickup	Ford F 250 4x2	\$ 18,000.00		\$3,930.38	\$3,930.38	\$3,930.38	\$3,930.38	\$3,930.38		
Ford F-150 Pickup	Ford F 250 4x2	\$ 19,000.00		\$4,148.74	\$4,148.74	\$4,148.74	\$4,148.74	\$4,148.74		
Ford F-150 Pickup 4x4	Ford F 250 4x4	\$ 24,000.00		\$5,240.51	\$5,240.51	\$5,240.51	\$5,240.51	\$5,240.51		
Ford F-150 Pick-Up	TBD	\$ 25,000.00						\$5,458.86	\$5,458.86	
Ford F-550 With Utility Bed	TBD	\$ 75,000.00							\$16,376.59	
Ford Fusion sedan	TBD	\$ 18,000.00					\$3,930.38	\$3,930.38	\$3,930.38	
<b>Yearly Totals</b>			\$ 20,743.68	\$ 70,019.65	\$ 137,709.57	\$ 172,646.30	\$ 203,871.00	\$ 214,350.58	\$ 192,807.09	

	Electric Reserve Fund Analysis							
	Projected 2017 Year End Balance							
	2018	2019	2020	2021	2022	2023	2024	2025
Beginning Balance	\$ 1,051,416	\$ 1,236,148	\$ 1,461,740	\$ 1,319,891	\$ 1,190,057	\$ 1,242,704	\$ 1,303,575	\$ 1,372,925
Rolling Stock Replacement Program Revenues	\$ -	\$ -	\$ 70,020	\$ 137,710	\$ 172,646	\$ 203,871	\$ 214,351	\$ 192,807
Existing Lease Purchase Payments	\$ 121,286	\$ 84,166	\$ 59,132	\$ 42,457			\$ -	\$ -
Transfer from Water Fund. Repayment for Commerce Project	\$ 225,000	\$ 225,000						
Interest Income	\$ 28,093	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
<b>Total Revenues</b>	\$ 374,379	\$ 334,166	\$ 154,151	\$ 205,166	\$ 197,646	\$ 228,871	\$ 239,351	\$ 217,807
Rolling Stock Expenses	\$ 161,554	\$ 83,574	\$ 271,000	\$ 310,000	\$ 120,000	\$ 143,000	\$ 145,000	\$ 125,000
Transfer to CIP	\$ 28,093	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
<b>Total Expenses</b>	\$ 189,647	\$ 108,574	\$ 296,000	\$ 335,000	\$ 145,000	\$ 168,000	\$ 170,000	\$ 150,000
<b>Ending Balance</b>	\$ 1,236,148	\$ 1,461,740	\$ 1,319,891	\$ 1,190,057	\$ 1,242,704	\$ 1,303,575	\$ 1,372,925	\$ 1,440,732

Below is the 5-year projection for the fund, showing the continued long-term positive effect on the fund.



BUDGET WORKSHEET

City of De Soto

Month: 2/28/2019 Fund: 0602 - Electric Utility Investment Fd Revenues Dept: 000 Acct Class: INT INTEREST	Prior Year	Current Year		Actual February	Estimated Total	(6)	(7)
	Actual	Original Budget	Amended Budget			Requested	Recommended
36112.00 Interest Earnings	28,093	0	0	580	0	25,000	25,000
<b>INTEREST</b>	<b>28,093</b>	<b>0</b>	<b>0</b>	<b>580</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>
Acct Class: REV REVENUES							
37160.00 TransferWater Fund Loan Repymt	11,669	11,669	11,669	0	0	13,320	13,320
37170.00 Transfer Gen Fund Loan Repymt	92,943	103,350	103,350	0	0	99,157	99,157
37175.00 Sewer Loan Repayment	16,675	16,675	16,675	0	0	16,675	16,675
39990.00 Transfer from Water	225,000	225,000	225,000	0	0	-	-
<b>REVENUES</b>	<b>346,287</b>	<b>356,694</b>	<b>356,694</b>	<b>0</b>	<b>0</b>	<b>129,152</b>	<b>129,152</b>
Dept: 000	374,380	356,694	356,694	580	0	154,152	154,152
<b>Total Revenues</b>	<b>374,380</b>	<b>356,694</b>	<b>356,694</b>	<b>580</b>	<b>0</b>	<b>154,152</b>	<b>154,152</b>
Expenditures Dept: 000 Acct Class: CAP CAPITAL OUTLAY							
46800.00 Land	0	0	0	0	0	-	-
<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Acct Class: COMM COMMODITIES							
47400.00 Pool Maintenance	0	0	0	0	0	-	-
<b>COMMODITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Acct Class: EXPE EXPENSES							
46500.00 Trucks/EquipmentPurchase	161,554	95,000	95,000	0	0	271,000	271,000
49996.00 Transfer to Capital Improv Fnd	28,093	20,000	20,000	0	0	25,000	25,000
<b>EXPENSES</b>	<b>189,647</b>	<b>115,000</b>	<b>115,000</b>	<b>0</b>	<b>0</b>	<b>296,000</b>	<b>296,000</b>
Dept: 000	189,647	115,000	115,000	0	0	296,000	296,000
<b>Total Expenditures</b>	<b>189,647</b>	<b>115,000</b>	<b>115,000</b>	<b>0</b>	<b>0</b>	<b>296,000</b>	<b>296,000</b>

## Fund 211 – Sponsorship

The budget for 2019 is \$4,000 compared to \$3,850 for 2018.

This fund was created in 2007. The purpose of the fund is to capture private donations made to the City for the specific purpose of recreation programming. The fund guarantees donors that their funds will be used for specified recreation program enhancements. The fund prevents any unused donations at the end of the year from being lost to the City's overall unspent cash balance.

The \$4,000 budget will be used to purchase banners, equipment and supplies to help maintain the City recreation facilities, primarily the baseball fields.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year		Actual February	Estimated Total	(6)	(7)
		Original Budget	Amended Budget			Requested	Recommended
Month: 2/28/2019							
Fund: 0211 - Sponsorship Fund							
Revenues							
Dept: 000							
Acct Class: REV REVENUES							
34345.00 Banner Sponsors	2,200	2,250	2,250	0	0	2,250	2,750
34355.00 Team Sponsors	200	1,000	1,000	0	0	500	500
34365.00 Soccer Club	0	0	0	0	0		
34375.00 Vending Concessions	652	800	800	0	0	750	750
34380.00 Vending Sponsorship-Pool	0	0	0	0	0		
34381.00 Vending Sponsorship-Ballfield	0	0	0	0	0		
<b>REVENUES</b>	<b>3,052</b>	<b>4,050</b>	<b>4,050</b>	<b>0</b>	<b>0</b>	<b>3,500</b>	<b>4,000</b>
Acct Class: SALE SALES							
37500.00 Sale Of Assets	0	0	0	0	0		
<b>SALES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Dept: 000	3,052	4,050	4,050	0	0	3,500	4,000
<b>Total Revenues</b>	<b>3,052</b>	<b>4,050</b>	<b>4,050</b>	<b>0</b>	<b>0</b>	<b>3,500</b>	<b>4,000</b>
Expenditures							
Dept: 000							
Acct Class: CAP CAPITAL OUTLAY							
47000.00 Capital Improvement	0	0	0	0	0		
<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Acct Class: COMM COMMODITIES							
44330.00 Recreation Supplies	0	1,500	1,500	0	0	1,500	1,750
44380.00 Concessions	436	600	600	142	0	600	800
44410.00 Banners	0	750	750	0	0	750	800
44500.00 Tools & Equipment	0	1,000	1,000	0	0	650	650
<b>COMMODITIES</b>	<b>436</b>	<b>3,850</b>	<b>3,850</b>	<b>142</b>	<b>0</b>	<b>3,500</b>	<b>4,000</b>
Dept: 000	436	3,850	3,850	142	0	3,500	4,000
<b>Total Expenditures</b>	<b>436</b>	<b>3,850</b>	<b>3,850</b>	<b>142</b>	<b>0</b>	<b>3,500</b>	<b>4,000</b>

## Fund 212 – Community Center Building Maintenance (New Fund in 2020)

This fund will serve as an asset management fund for the community center building located at 32905 West 84<sup>th</sup> Street. This does not include the Aquatic Center, which is covered under Fund 213. The intent of this fund is to provide for the ongoing maintenance and upkeep of facilities and infrastructure on a long-term basis. The funds are kept separate from other general budget allocations, so they can be planned on a multi-year basis similar to the capital improvements fund.

Revenues for this fund come solely from a \$35,000 transfer from the Community Center budget in the General Fund. For 2020, the entire \$35,000 allocation is budgeted for “2020 Building Improvements”. It is our intent to designate expenditures by year moving forward.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year		Actual February	Estimated Total	(6)	(7)
		Original Budget	Amended Budget			Requested	Recommended
Month: 2/28/2019							
Fund: 0212 - Community Center Bldg Mainten							
Revenues							
Dept: 000							
Acct Class: REV REVENUES							
39983.00 Transfer From General	0	0	0	0	0		35,000
REVENUES	0	0	0	0	0	0	35,000
Dept: 000	0	0	0	0	0	0	35,000
Total Revenues	0	0	0	0	0	0	35,000
Expenditures							
Dept: 000							
Acct Class: COMM COMMODITIES							
46420.00 2020 Building Improvemts	0	0	0	0	0		35,000
COMMODITIES	0	0	0	0	0	0	35,000
Dept: 000	0	0	0	0	0	0	35,000
Total Expenditures	0	0	0	0	0	0	35,000

## Fund 213 – Aquatic Center Maintenance (New Fund in 2020)

This fund will serve as an asset management fund for the aquatic center located at 32905 West 84<sup>th</sup> Street. This does not include the Community Center building, which is covered under Fund 212. The intent of this fund is to provide for the ongoing maintenance and upkeep of facilities and infrastructure on a long-term basis. The funds are kept separate from other general budget allocations, so they can be planned on a multi-year basis similar to the capital improvements fund.

Revenues for this fund come solely from a \$32,500 transfer from the Pool budget in the General Fund. For 2020, the entire \$32,500 allocation is budgeted for “2020 Building Improvements”. It is our intent to designate expenditures by year moving forward.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year			(6) Requested	(7) Recommended
		Original Budget	Amended Budget	Actual February		
Month: 2/28/2019						
Fund: 0213 - Aquatic Center Maintenance						
Revenues						
Dept: 000						
Acct Class: REV REVENUES						
39983.00 Transfer From General	0	0	0	0	0	32,500
REVENUES	0	0	0	0	0	32,500
Dept: 000	0	0	0	0	0	32,500
Total Revenues	0	0	0	0	0	32,500
Expenditures						
Dept: 000						
Acct Class: COMM COMMODITIES						
46420.00 2020 Building Improvemts	0	0	0	0	0	32,500
COMMODITIES	0	0	0	0	0	32,500
Dept: 000	0	0	0	0	0	32,500
Total Expenditures	0	0	0	0	0	32,500

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# STATE BUDGET FORMS



City of De Soto

2020

**Computation to Determine Limit for 2020**

		<b>Amount of Levy</b>
1. Total tax levy amount in 2019 budget	+ \$	<u>1,899,334</u>
2. Library levy in 2019 budget	-	<u>                    </u>
Other tax entity levy in 2019 budget	-	<u>                    </u>
3. Net tax levy	\$	<u>1,899,334</u>

**2020 Budget Percentage Adjustments**

4. New improvements for 2019 :	+	<u>2,083,052</u>	
5. Increase in personal property for 2019 :			
5a. Personal property 2019	+	<u>3,352,790</u>	
5b. Personal property 2018	-	<u>3,426,050</u>	
5c. Increase in personal property (5a minus 5b)	+	<u>0</u>	
			(Use Only if > 0)
6. Valuation of annexed territory for 2019 :			
6a. Real estate	+	<u>0</u>	
6b. State assessed	+	<u>0</u>	
6c. New improvements	+	<u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	<u>0</u>	
7. Valuation of property that has changed in use during 2019 :	+	<u>339,654</u>	
8. Expiration of property tax abatements	+	<u>0</u>	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	<u>                    </u>	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		<u>2,422,706</u>	
11. Total estimated valuation July 1, 2019		<u>82,833,018</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)		<u>0.0301</u>	
13. Percentage adjustment increase (12 times 3)	+ \$	<u>57,226</u>	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)		<u>1.50%</u>	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$	<u>28,490</u>	
<b>16. Total Percentage Adjustments</b>	<b>\$</b>	<b><u>85,716</u></b>	

City of De Soto

2020

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
General	Capital Improvement	320,000	66,620	66,620	12-1,118
General-Street	Non Expendable Trust	64,563	89,984	0	12-1,117
General-Parks	Non Expendable Trust	28,380	25,000	0	12-1,117
General	Building Maintenance	0	0	35,000	12-1,118
General	Aquatic Center Maint	0	0	32,500	12-1,118
Special Highway	Debt Service	35,000	35,000	35,000	Bond Ord 2168
Special Highway	Capital Improvement	125,000	130,000	131,950	12-1,118
Special Parks	Capital Improvement	25,000	25,000	25,375	12-1,118
CDBG	Capital Improvement	64,635	100,000	100,000	12-1,118
Water Maintenance	Debt Service	35,000	35,845	20,000	12-825d
Sewer Maintenance	Debt Service	20,000	20,483	40,000	12-825d
Sewer Maintenance	Sewer	0	70,000	0	12-825d
Capital Improvements	Debt Service	35,000	35,000	35,000	12-1,118
Water	General	40,000	62,136	103,306	12-825d
Water	Debt Service	163,676	166,842	390,334	12-825d
Water	Non Expendable Trust	236,669	236,669	0	12-825d
Water	Water Maintenance	0	0	45,000	12-1,118
Water	Sewer	0	59,673	60,606	12-825d
Sewer	Debt Service	140,000	140,000	140,000	12-825d
Sewer	Non Expendable Trust	16,675	16,675	0	12-825d
Sewer	General	0	22,136	23,306	12-825d
Sewer	Sewer Maintenance	0	0	15,000	12-1,118
Non Expendable Trust	Capital Improvement	28,251	20,000	25,000	79-2934
	<b>Totals</b>	<b>1,377,849</b>	<b>1,357,063</b>	<b>1,323,997</b>	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	<b>1,377,849</b>	<b>1,357,063</b>	<b>1,323,997</b>	

\*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2010-B	4/2/2010	9/1/2030	6.00	710,000	710,000	3/1 and 9/1	9/1	42,600	0	42,600	0
2010-C	11/18/2010	9/1/2040	6.5 - 7.0	1,080,000	1,080,000	3/1 and 9/1	9/1	73,700	0	73,700	0
2010-D	11/18/2010	9/1/2027	4.60	85,000	85,000	3/1 and 9/1	9/1	3,910	0	3,910	0
2012-A	5/17/2012	9/1/2031	2.0-3.0	4,475,000	2,890,000	3/1 and 9/1	9/1	69,573	330,000	62,973	335,000
2013-A	8/15/2013	9/1/2043	2.3 - 5.0	1,015,000	915,000	3/1 and 9/1	9/1	42,645	20,000	42,185	20,000
2015-A	7/24/2015	9/1/2045	2.0 - 4.0	9,635,000	8,345,000	3/1 and 9/1	9/1	268,188	440,000	259,388	445,000
2015-B	7/31/2015	9/1/2035	.85 - 4.0	1,765,000	1,540,000	3/1 and 9/1	9/1	46,938	75,000	46,000	75,000
2017-A	9/28/2017	9/1/2039	3-3.5	2,285,000	2,230,000	3/1 and 9/1	9/1	69,263	55,000	67,613	55,000
2019-A	3/28/2019	9/1/2039	2.85 - 3.09	945,000	0	3/1 and 9/1	9/1	12,056	0	31,000	35,000
2019-B	6/27/2019	9/1/2039	3.0-4.0	975,000	0	3/1 and 9/1	9/1	0	0	37,571	30,000
<b>Total G.O. Bonds</b>					<b>17,795,000</b>			<b>628,871</b>	<b>920,000</b>	<b>666,940</b>	<b>995,000</b>
Revenue Bonds:											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>17,795,000</b>			<b>628,871</b>	<b>920,000</b>	<b>666,940</b>	<b>995,000</b>





City of De Soto

2020

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>Expenditures:</b>			
<b>General Administration</b>			
Capital Outlay	397,213	527,750	750,000
Commodities	21,276	22,442	32,500
Contractual	280,843	285,300	335,150
Expenses/Transfers	397,636	136,620	177,200
Salaries	549,671	533,000	607,536
Employee Benefits	231,898	240,274	337,648
<b>Total</b>	<b>1,878,537</b>	<b>1,745,386</b>	<b>2,240,034</b>
<b>Community Development</b>			
Capital Outlay			
Commodities	8,224	8,300	9,800
Contractual	9,328	19,100	20,600
Salaries	180,558	179,000	196,058
<b>Total</b>	<b>198,110</b>	<b>206,400</b>	<b>226,458</b>
<b>Inspection Department</b>			
Capital Outlay	1,000	48,580	0
Commodities	6,688	6,950	5,850
Contractual	6,661	9,300	12,465
Salaries	157,939	160,500	177,492
<b>Total</b>	<b>172,287</b>	<b>225,330</b>	<b>195,807</b>
<b>Court</b>			
Capital Outlay			
Commodities	8,252	36,748	7,800
Contractual	61,822	61,900	76,850
Salaries	69,284	61,600	62,894
<b>Total</b>	<b>139,358</b>	<b>160,248</b>	<b>147,544</b>
<b>Community Center</b>			
Capital Outlay		35,000	0
Commodities	30,283	27,450	32,850
Contractual	31,715	29,600	36,400
Salaries	96,001	101,300	116,587
Transfer		4,367	35,000
<b>Total</b>	<b>157,999</b>	<b>197,717</b>	<b>220,837</b>
<b>Streets</b>			
Capital Outlay	30,283	39,038	110,297
Commodities	208,446	221,821	248,650
Contractual	229,565	664,283	734,575
Salaries	320,054	397,708	395,812
Transfer	64,563	61,869	0
<b>Total</b>	<b>852,910</b>	<b>1,384,719</b>	<b>1,489,334</b>
<b>Parks</b>			
Capital Outlay		4,932	47,391
Commodities	50,466	58,007	64,350
Contractual	52,874	58,637	67,485
Salaries	211,354	209,674	222,766
Transfer	28,380	41,481	
<b>Total</b>	<b>343,075</b>	<b>372,731</b>	<b>401,992</b>
<b>Pool</b>			
Capital Outlay		25,500	0
Commodities	69,385	47,598	57,350
Contractual	19,676	19,450	24,550
Salaries	188,851	215,800	223,639
Transfer			32,500
<b>Total</b>	<b>277,912</b>	<b>308,348</b>	<b>338,039</b>
<b>Page Total</b>	<b>4,020,188</b>	<b>4,600,879</b>	<b>5,260,045</b>

City of De Soto

2020

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Page 2 -Total	0	0	0
Page 1 -Total	4,020,188	4,600,879	5,260,045
<b>Grand Total</b>	<b>4,020,188</b>	<b>4,600,879</b>	<b>5,260,045</b>

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

City of De Soto

2020

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Debt Service</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	834,405	698,214	451,918
Receipts:			
Ad Valorem Tax	356,723	330,917	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	954	5,000	6,000
Motor Vehicle Tax	32,660	35,000	29,514
Recreational Vehicle Tax	442	385	452
16/20M Vehicle Tax	93	1,300	121
Commercial Vehicle Tax	756	0	1,326
Watercraft Tax	32	0	0
Specials	11,101	100	0
Delinquent Specials	0	0	100
City Add'l Sales Tax	513,640	490,000	498,000
Transfers	428,676	433,170	660,334
Build America Bonds Rebate	13,925	13,836	13,836
Recovery Zone Bonds	30,976	30,777	30,777
Interest on Idle Funds	13,574	5,075	5,151
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,403,553</b>	<b>1,345,560</b>	<b>1,245,611</b>
<b>Resources Available:</b>	<b>2,237,958</b>	<b>2,043,774</b>	<b>1,697,529</b>
Expenditures:			
Bond Principal	910,000	953,025	920,000
Bond Interest	629,744	638,831	628,871
Targeted Debt Reduction			
Cash Basis Reserve			496,550
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
<b>Total Expenditures</b>	<b>1,539,744</b>	<b>1,591,856</b>	<b>2,045,421</b>
Unencumbered Cash Balance Dec 31	698,214	451,918	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	2,263,004	1,819,706	2,045,421
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,045,421
		Tax Required	347,892
		Delinquent Comp Rate: 0.0%	0
		Amount of 2019 Ad Valorem Tax	347,892

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Library</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1		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% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 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 2019 Ad Valorem Tax	0

CPA Summary

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Law Enforcement</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	62,766	64,511	57,163
Receipts:			
Ad Valorem Tax	423,845	467,000	xxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	994	6,000	6,000
Motor Vehicle Tax	40,217	37,199	41,651
Recreational Vehicle Tax	552	505	637
16/20M Vehicle Tax	849	1,528	171
Commercial Vehicle Tax	866	91	1,871
Watercraft Tax	42	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>467,365</b>	<b>512,323</b>	<b>50,330</b>
<b>Resources Available:</b>	<b>530,131</b>	<b>576,834</b>	<b>107,493</b>
Expenditures:			
Contingency	0	4,000	4,000
Contractual	465,619	515,671	527,639
Cash Balance Reserve			60,460
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>465,619</b>	<b>519,671</b>	<b>592,099</b>
Unencumbered Cash Balance Dec 31	64,511	57,163	xxxxxxxxxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	524,880	568,125	592,099
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	592,099
		Tax Required	484,606
		Delinquent Comp Rate: 0.0%	0
		Amount of 2019 Ad Valorem Tax	484,606

Adopted Budget <b>0</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxxxxxxx
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% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxxxxxxxxx
2018/2019/2020 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 2019 Ad Valorem Tax	0

**CPA Summary**

City of De Soto

2020

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	11,996	17,690	19,030
Receipts:			
State of Kansas Gas Tax	165,694	166,340	166,560
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>165,694</b>	<b>166,340</b>	<b>166,560</b>
<b>Resources Available:</b>	<b>177,690</b>	<b>184,030</b>	<b>185,590</b>
Expenditures:			
Transfers	160,000	165,000	166,950
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>160,000</b>	<b>165,000</b>	<b>166,950</b>
Unencumbered Cash Balance Dec 31	17,690	19,030	18,640
2018/2019/2020 Budget Authority Amount:	160,000	165,000	166,950

Adopted Budget <b>Special Parks</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	16,636	19,231	20,981
Receipts:			
Kaw Sand	10,000	10,000	10,000
Park Fees	3,989	2,500	3,000
Liquor Tax	13,606	14,250	14,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>27,595</b>	<b>26,750</b>	<b>27,500</b>
<b>Resources Available:</b>	<b>44,231</b>	<b>45,981</b>	<b>48,481</b>
Expenditures:			
Transfer	25,000	25,000	25,375
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>25,000</b>	<b>25,000</b>	<b>25,375</b>
Unencumbered Cash Balance Dec 31	19,231	20,981	23,106
2018/2019/2020 Budget Authority Amount:	25,000	25,000	25,375

<b>CPA Summary</b>
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City of De Soto

2020

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Transient Guest</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	37,632	42,332	44,832
Receipts:			
Transient Guest Tax	27,200	28,500	28,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>27,200</b>	<b>28,500</b>	<b>28,500</b>
<b>Resources Available:</b>	<b>64,832</b>	<b>70,832</b>	<b>73,332</b>
Expenditures:			
Economic Development	21,000	23,000	32,500
Expenses	1,500	3,000	1,500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>22,500</b>	<b>26,000</b>	<b>34,000</b>
Unencumbered Cash Balance Dec 31	42,332	44,832	39,332
2018/2019/2020 Budget Authority Amount:	24,000	26,000	34,000

Adopted Budget <b>Water Maintenance</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	59,208	35,608	35,608
Receipts:			
Development Fees	11,400	20,000	30,000
Transfer from Water			45,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>11,400</b>	<b>20,000</b>	<b>75,000</b>
<b>Resources Available:</b>	<b>70,608</b>	<b>55,608</b>	<b>110,608</b>
Expenditures:			
Transfer	35,000	20,000	20,000
Expenses			55,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>35,000</b>	<b>20,000</b>	<b>75,000</b>
Unencumbered Cash Balance Dec 31	35,608	35,608	35,608
2018/2019/2020 Budget Authority Amount:	35,000	35,845	75,000

<b>CPA Summary</b>
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City of De Soto

2020

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Sewer Maintenance</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	86,350	146,200	95,717
Receipts:			
Development Fees	79,850	40,000	60,000
Transfers			15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>79,850</b>	<b>40,000</b>	<b>75,000</b>
<b>Resources Available:</b>	<b>166,200</b>	<b>186,200</b>	<b>170,717</b>
Expenditures:			
Transfer	20,000	90,483	40,000
Expenses			55,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>20,000</b>	<b>90,483</b>	<b>95,000</b>
Unencumbered Cash Balance Dec 31	146,200	95,717	75,717
2018/2019/2020 Budget Authority Amount:	90,000	90,483	95,000

Adopted Budget <b>Refuse</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	54,526	58,277	51,277
Receipts:			
Refuse Charges	526,108	548,000	540,850
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>526,108</b>	<b>548,000</b>	<b>540,850</b>
<b>Resources Available:</b>	<b>580,634</b>	<b>606,277</b>	<b>592,127</b>
Expenditures:			
Contractual	522,358	555,000	550,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>522,358</b>	<b>555,000</b>	<b>550,000</b>
Unencumbered Cash Balance Dec 31	58,277	51,277	42,127
2018/2019/2020 Budget Authority Amount:	550,000	555,000	550,000

<b>CPA Summary</b>
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City of De Soto

2020

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Sponsorship	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	19,603	22,219	22,219
Receipts:			
Charges for Services	3,052	3,850	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>3,052</b>	<b>3,850</b>	<b>4,000</b>
<b>Resources Available:</b>	<b>22,655</b>	<b>26,069</b>	<b>26,219</b>
Expenditures:			
Commodities	436	3,850	4,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>436</b>	<b>3,850</b>	<b>4,000</b>
Unencumbered Cash Balance Dec 31	22,219	22,219	22,219
2018/2019/2020 Budget Authority Amount:	3,100	3,850	4,000

Adopted Budget Communitiy Center Maintenance	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfer			35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>35,000</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>35,000</b>
Expenditures:			
Commodities			35,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>35,000</b>
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	35,000

<b>CPA Summary</b>
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City of De Soto

2020

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Aquatic Center Maintenance</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfer			32,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>32,500</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>32,500</b>
Expenditures:			
Commodities			32,500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>32,500</b>
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	32,500

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	0

**CPA Summary**









**NOTICE OF BUDGET HEARIN**

2020

The governing body of

**City of De Soto**

will meet on the 8/15/19 at 7:00 PM at De Soto City Hall, 32905 W 84th St. De Soto, KS 66018 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 De Soto City Hall, 32905 W 84th St. De Soto, KS 66018 and will be available at this hearing.

**SUPPORTING COUNTIE**

Johnson County (home county) Leavenworth County

**BUDGET SUMMAR'**

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	4,020,188	14.145	4,600,879	14.145	6,057,545	1,171,708	14.145
Debt Service	1,539,744	4.250	1,591,856	4.250	2,045,421	347,892	4.200
Library							
Law Enforcement	465,619	5.997	519,671	5.997	592,099	484,606	5.850
Special Highway	160,000		165,000		166,950		
Special Parks	25,000		25,000		25,375		
Transient Guest	22,500		26,000		34,000		
Water Maintenance	35,000		20,000		75,000		
Sewer Maintenance	20,000		90,483		95,000		
Refuse	522,358		555,000		550,000		
Sponsorship	436		3,850		4,000		
Communtiy Center Maintenan					35,000		
Aquatic Center Maintenance					32,500		
Water	1,580,026		1,778,591		1,988,936		
Sewer	542,231		605,136		711,945		
Non-Budgeted Funds-A	1,581,845						
Non-Budgeted Funds-B	296,470						
<b>Totals</b>	<b>10,811,417</b>	<b>24.392</b>	<b>9,981,466</b>	<b>24.392</b>	<b>12,413,771</b>	<b>2,004,205</b>	<b>24.195</b>
Less: Transfers	1,377,849		1,357,063		1,323,997		
Net Expenditure	9,433,569		8,624,403		11,089,774		
Total Tax Levied	1,839,579		1,899,334		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	72,473,545		77,868,143		82,833,018		
Outstanding Indebtedness, January 1,	2017		2018		2019		
G.O. Bonds	19,640,000		19,515,000		17,795,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	19,640,000		19,515,000		17,795,000		

\*Tax rates are expressed in mills

**Mike Brungardt**

City Official Title: City Administrator