

DE SOTO



KANSAS

2021 ***MUNICIPAL BUDGET***

August 20, 2020

Rick Walker, Mayor

City Council Members:

Lori Murdock, President

Rob Daniels

Kevin Honomichl

Danny Lane

Kevin Ritter

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Rick Walker
Mayor

August 20, 2020



Mike Brungardt, P.E.
City Administrator
City Engineer

Lana R. McPherson
MMC
City Clerk

Patrick G. Reavey
City Attorney

CITY COUNCIL:

- Rob Daniels
- Kevin Honomichl
- Danny Lane
- Lori Murdock
- Kevin Ritter

Budget Introduction Message

Mayor Walker and City Council Members:

I am happy to present for your approval the City's operating budget for 2021. 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.

Uncertainties surrounding the economic and social impacts of the COVID-19 pandemic dominated the deliberations for the 2021 budget. More than any previous year, decisions focused less on the specifics of the 2021 revenues and expenses, and more on long-term projections and broad fiscal policies aimed at maintaining healthy fund balances throughout our 5-year projection period. Working to our advantage was a substantial cash balance in the General fund which had built up significantly over the past three years. This allows us to adjust for a significant expected economic recession over the course of several years, rather than over a number of months within the current fiscal year.

With a general fund balance of \$2.3 Million entering 2020, representing about 50% of the operating revenue, we are in very good starting position to weather a significant economic downturn during the next five years. The same can be said for healthy fund balances in the water and sewer enterprise funds. The 2021 budget is largely a "status-quo" approach in terms of service levels, staffing, and programming, with more focus on the long-term impacts of the coming recession. The main goal is to flatten the negative slope of the year ending fund balances such that we continue to maintain cash reserves of 30% of operating expenses while preserving level of service expectations of the public.

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

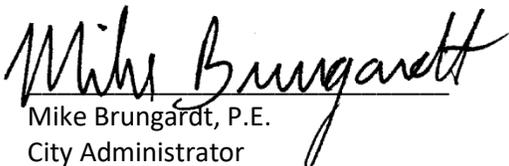
As with previous years, the 2021 budget reflects City's commitment to correlate spending allocations with the goals and objectives of the City's long range Strategic and Comprehensive Plans. The COVID-related shutdowns and expected upcoming economic slowdown will continue to present challenges in future years, but the overall health of the City's finances and soundness of established fiscal policies have positioned us to adapt well to the abruptly changing economic and social landscape currently unfolding.

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Sincerely,


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

Policy Directives

During the formulation of the 2021 budget, several policy directives were presented and debated. The table below lists the significant policy decisions that were made during the budgeting process.

- 1 COVID-19 Impacts:** Uncertainties surrounding the economic and social impact of the COVID-19 pandemic dominated the deliberations for the 2021 budget. More than any previous year, decisions focused less on the specifics of the 2021 revenues and expenses, and more on long-term projections and broad fiscal policies aimed at maintaining healthy fund balances throughout our 5-year projection period. Working to our advantage was a substantial cash balance in the General fund which had built up significantly over the past three years. This allows us to adjust for a significant expected economic recession over the course of several years, rather than a number of months within the current fiscal year.

As we monitored sales tax revenues and economic forecasts throughout the spring of 2020 it became clear that our local economy was less impacted by the COVID shutdowns in March and April than other cities in the region, and that original revenue projections performed in March were likely overly conservative. In fact, sales tax collections through May, 2020 exceeded those of 2019 by 10%. Regardless, to remain conservative we projected a 10% reduction in 2020 sales tax receipts from the 2019 levels.

Based on actual revenues collected and economic trend analysis available to us at the time of budget adoption, the following percentage projection adjustments were incorporated into the 5-year fiscal forecast, which served as the basis for the formulation of the 2021 budget. These figures are largely based on the City's experience during the great recession of 2008 – 2012.

2021 Sales Tax	2021 Property Tax	2022 Sales Tax	2022 Property Tax	2023 Sales Tax	2023 Property Tax	2024 Sales Tax	2024 Property Tax	2025 Sales Tax	2025 Property Tax
-3%	+3.5%	0%	+2%	+1.5%	+2%	+2%	+3%	+3%	+3.5%

- 2 Mill Levy:** The 2021 budget represents the fourth year in a row of decreasing mill levy in De Soto. The total 2021 City mill levy is projected at 24.029 Mills.

TAX RATES (MILLS) ALL FUNDS	2018 Audited	2019 Audited	2020 Draft Projected	2021 Proposed
General Fund	14.5064	14.145	14.145	13.479
Law Enforcement Fund	5.8700	5.997	5.850	5.550
Debt Service Fund	4.9221	4.250	4.200	5.000
Total Tax Rate All Funds	25.299	24.392	24.195	24.029
Total Annual Tax Increase-- All Funds	-6.5%	-3.8%	-0.8%	-0.7%

- 3 Tax Lid:** General Fund ad-valorem tax revenues are set at \$1,211,467, Debt Service ad-valorem revenues are \$414,415, and Law Enforcement ad-valorem revenues are \$498,838 for a total of \$2,124,720. This is below the maximum allowable under the state's tax lid calculations of \$2,153,715.

- 4 Budget to Zero:** As has been our practice since 2018, we have elected to increase our overall General Fund appropriations to include most 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 for unforeseen emergencies during the year without having to complete a budget amendment, even though we have no intent to spend this money. Although it does not impact the 2021 budget, it is notable that 2020 is unique in that we have elected to expend a significant portion the contingency allocation as outlined below:

- Riverfest Bathroom (Originally Scheduled in 2019): \$230,000
- RG Fiber Payment (Originally Scheduled in 2019): \$100,000
- Riverfest Band Shelter Concepts: \$7,900
- 95th Street Storm Sewer Replacement: \$60,000
- Downtown Electrical: \$12,000
- TOTAL: \$409,900

Generally, it remains the intent to maintain a General Fund cash balance of around 30% of total appropriations, and avoid spending the contingency allocation.

5 **Wages:** The base budget includes 3.0% increase in hourly wages for all City employees, throughout all departments. Although we were initially contemplating limiting wage increases to a 1.5% cost-of-living increase only, sales tax collections throughout the spring were better than originally expected, considering the COVID shutdowns. After close consultation with other Johnson County cities, we elected to restore an additional 1.5% merit increase, for a total of 3%. 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 1.5% will be discretionary merit. This increase has been factored into the personnel budgets in all departments for all applicable funds.

6 **Economic Development:** The \$35,000 increase to the ED line item initiated in the 2020 budget has been carried forward to the 2021 budget. This is in response to a desire to increase our investment in ED initiatives. In 2020 the EDC and Chamber of Commerce was restructured, with plans to add another full-time position so more focus could be placed on ED activities.

7 **Staffing:** The 2021 budget includes no changes to staffing levels in any department.

8 **Vehicle and Equipment Replacement Program:** The 2021 program to includes the following:

1. Street Department:
 - a. \$37,120 for the 1st year repayment of the Electric Reserve Fund for a 5-yard dump truck
2. Water Department
 - a. \$18,120 for the 1st year repayment of a 5-year lease on a new vacuum unit

The above acquisitions are replacing existing equipment. Existing equipment will be auctioned on Purple Wave, or a comparable online resource.

9 **Building Maintenance / Asset Management Funds:** The 2021 budget continues the building maintenance funds for several of the City’s facilities, including the Community Center building and the Aquatic Center. Similarly, asset management funds are continued 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.

2021 allocations are as follows:

- Community Center: \$30,000
- Aquatic Center: \$30,000
- 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 continuance of these programs will allow us to assess long-term needs and better plan for the preservation of the assets involved.

10 Road Maintenance: The proposed 2021 Street Department budget includes a decrease to the yearly road maintenance program from \$450,000 in 2020 to \$425,000 in 2021. The 2022 projection is also 425,000, and the allocation is restored to \$450,000 annually for 2023 – 2026. 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, and uncertainties related to the COVID shutdowns and resulting revenue decreases have put these conversations off.

11 Capital Improvements: In the 2020 budget is \$750,000 in new debt to help fund the roundabout and Lexington Avenue pedestrian crossing projects. Because of the erratic state of the bond markets in 2020, we elected to delay that issue until 2021. There is enough cash balance in the CIP to fund the 2020 projects without these bond revenues. Additionally, we increased the amount to \$1,100,000 to avoid a cashflow shortage in future years.

2021 CIP projects total \$2.7 Million and include the following:

- \$1.1 Million for the Roundabout at 91st & Lexington
- \$250,000 for Lexington Avenue Pedestrian Crossing Upgrades
- \$280,000 for Ottawa Street Design
- \$50,000 for Drainage Improvements in Miller Park
- \$20,000 Annual Sidewalk Program
- \$65,000 for Lighting at B Field in Miller Park
- \$800,000 in infrastructure improvements “In Support of Economic Development Acuities”
- \$50,000 for 83rd & Corliss Intersection Improvements
- \$55,000 for Column Lifts in the Street Shop.

12 Water Fund: Unlike the General Fund, revenues in the Water Fund are not expected to suffer significantly from the COVID-related shutdowns or the ensuing economic recession. That said, our user growth projections for the utility have been adjusted downward to account for an expected slowing of new development.

- We budgeted a 1.8% rate increase in 2020 that we did not need to implement. For 2021 the proposed budget shows a 1% rate increase. Overall revenues to the water fund have been increasing nicely over the past several years and have kept pace well with the department’s expenditures.
- Overall the 2021 budget is 2.2% higher than 2020. This is due to an increase of \$18,000 in capital outlay for a new lease on a vacuum extraction unit, and an increase of \$20,000 in transfers to the General Fund.
- Transfer to General Fund: We have long had a practice of transferring revenues from the Water Fund into the General Fund to offset administrative and other expenses incurred by the General Fund in support of the Watered Fund. In addition, part of the transfer is done to account for a franchise-like compensation for the use of City rights-of-way. The draft 2021 budget increases this amount from \$80,000 to \$100,000.

13 Sewer Fund: Like the Water Fund, Sewer Fund revenues are not expected to suffer significantly from the COVID-related shutdowns or the ensuing economic recession. That said, our user growth projections for the utility have been adjusted downward to account for an expected slowing of new development.

- **Revenues and Commodity Rates:** We budgeted a 2.0% rate increase in 2020 that we did not need to implement. For 2021 the proposed budget shows a 0.5% rate increase. Overall revenues to the water fund have been increasing nicely over the past several years and have kept pace well with the department’s expenditures.
- **Expenses:** Overall the 2021 draft budget is 1.8% below that of 2020. This is due mostly to incremental reductions in contractual and commodity line item allocations.

5-YEAR FINANCIAL FORECAST 2022-2026

As of June, 2020

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

General Fund
Law Enforcement Fund
Debt Service Fund

**5-Year Financial Forecast
General Fund
Updated August 2020**

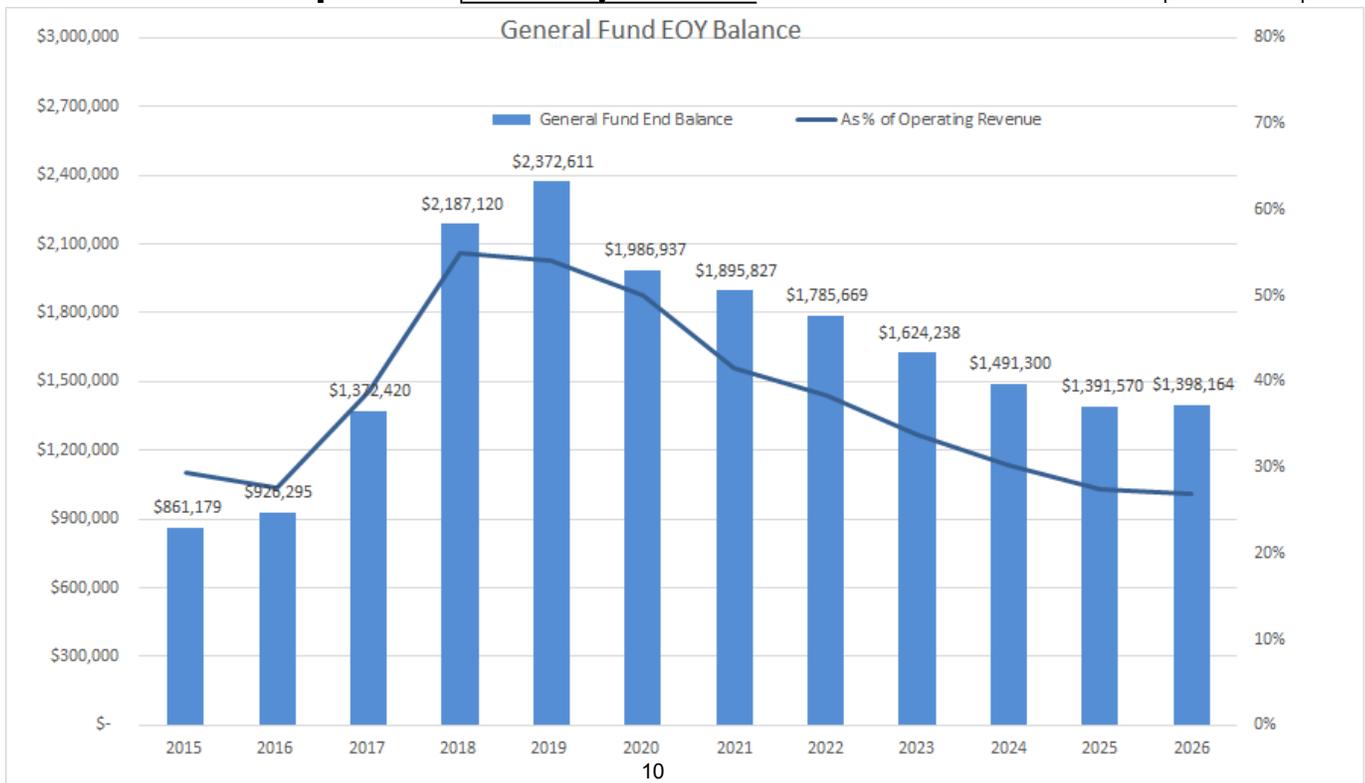
	2019 Audited	2020 Budget	2020 Projected	2021 Budget	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
GENERAL FUND REVENUES									
Beginning Balance	2,187,120	2,372,611	2,372,611	1,986,937	1,895,827	1,785,669	1,624,238	1,491,300	1,391,570
Franchise Fees	613,437	645,000	655,500	649,500	665,738	684,378	704,909	727,467	752,928
Court Fines	201,848	250,000	240,000	250,000	257,500	266,513	275,840	285,495	296,344
Interest	11,616	9,000	9,000	9,000	8,000	8,000	8,000	8,280	8,595
Planning & Zoning Fees	46,080	9,000	9,100	10,000	10,400	10,764	11,141	11,586	12,050
Licenses, Permits, & Fees	251,556	65,000	80,100	66,300	69,615	73,096	76,751	78,669	81,029
Recreation Fees	161,174	144,000	75,000	159,000	163,770	168,683	173,744	179,825	186,118
Rents & Leases	60,568	70,000	59,000	59,000	61,360	63,814	66,367	68,026	69,727
Transfers/Revenues	8,667	5,000	5,000	7,000	5,000	5,000	5,000	5,150	5,356
Transfer from Transient Guest Tax Fund		-		-	-	-	-	-	-
Transfer from Elec Utility Fund		-		-	-	-	-	-	-
Transfer from Fire Protection Fund		-		-	-	-	-	-	-
Transfer from Sewer Fund	22,136	23,306	23,306	24,025	24,025	24,025	24,025	24,025	24,025
Transfer from Water Fund	62,136	103,306	103,306	124,025	124,986	145,985	157,025	168,106	179,230
Transfer from Special Highway Fund									
Transfer from Capital Projects Fund									
Donation, Sales, Grants, Reimbursements	-	2,000	2,000	3,700	3,774	3,849	3,926	4,025	4,125
Sales and Use Tax Monies (prior to 2018)									
City Sales Tax	515,587	475,000	464,028	450,000	450,000	456,750	465,885	479,862	499,056
City Use Tax	427,717	310,000	384,945	373,000	373,000	378,595	386,167	397,752	413,662
County Use Tax	173,860	150,000	156,474	152,000	152,000	154,280	157,366	162,087	168,570
County Sales Tax	656,602	625,000	590,942	573,000	573,000	581,595	593,227	611,024	635,465
TOTAL Sales/Use Taxes	1,773,766	1,560,000	1,596,389	1,548,000	1,548,000	1,571,220	1,602,644	1,650,724	1,716,753
Additional Sales Tax from Courthouse Referendum	140,000	140,000	140,000	135,800	135,800	137,837	140,594	144,812	150,604
Ad Valorem Taxes	1,119,461	1,172,357	1,172,357	1,211,467	1,235,696	1,260,410	1,304,524	1,369,751	1,479,331
Delinquent Real Estate Taxes	10,661	5,300	7,000	7,000	7,140	7,283	7,538	7,915	8,548
Other Property Taxes (Prior to 2018)		-	-	-	-	-	-	-	-
Motor Vehicle Tax	96,075	95,000	95,000	96,000	97,920	99,878	103,374	108,543	117,226
Recreational Vehicle Tax	1,427	1,250	1,250	1,200	1,200	1,218	1,242	1,280	1,331
Watercraft	495		450	-	-	-	-	-	-
16/20M Vehicle Tax	663	226	400	220	220	223	228	235	244
Commercial Vehicle Tax	4,085	3,950	3,950	4,146	4,187	4,229	4,314	4,443	4,621
Liquor Tax General	18,030	14,000	16,000	14,210	11,666	11,783	11,959	12,199	12,687
Delinquent Personal Taxes	115	350	350	360	367	375	388	407	440
Total Property Taxes Levied	1,251,012	1,292,433	1,296,757	1,334,603	1,358,397	1,385,399	1,433,567	1,504,771	1,624,427
TOTAL REVENUES	4,603,996	4,318,045	4,294,458	4,379,953	4,436,364	4,548,564	4,683,534	4,860,960	5,111,310
TOTAL APPROPRIATIONS (Budgeted)	4,418,505	5,260,045	4,680,132	5,321,063	5,396,523	5,559,995	5,666,471	5,810,690	5,954,716
LESS UNEXPENDED APPROPRIATIONS	-	(75,000)	-	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
CONTINGENCY	-	(750,000)	-	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
Auditor's Adjusting Journal Entries									
Revenue percentage change	19%	12%	-11%	9%	3%	4%	6%	7%	9%
General Fund Ending Balance	2,372,611	2,255,611	1,986,937	1,895,827	1,785,669	1,624,238	1,491,300	1,391,570	1,398,164
GF Ending Balance % of Appropriations	54%	50%	42%	41%	38%	34%	30%	27%	27%
Tax Rate	14.376	14.145	14.145	13.479	13.479	13.479	13.479	13.479	13.479
Total City Assessed Valuation	77,867,744	82,883,018	82,883,018	89,880,522	91,678,132	93,511,695	96,784,604	101,623,835	109,753,741
Annual City Assessed Valuation Change	7.4%	6.4%	6.4%	8.4%	2.0%	2.0%	3.5%	5.0%	8.0%

**5-Year Financial Forecast
General Fund
Updated August 2020**

	2019 Audited	2020 Budget	2020 Projected	2021 Budget	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
GENERAL FUND APPROPRIATIONS									
Administration									
Capital Outlay	186,872	750,000	402,000	750,000	750,000	750,000	750,000	750,000	750,000
Commodities	30,001	32,500	30,000	25,500	24,990	24,990	25,365	25,872	26,390
Contractual	363,976	335,150	320,380	402,300	394,254	394,254	400,168	406,170	412,263
Transfers (4.1 mill Road Program) & CIP Transfer	-	-	-	-	-	-	-	-	-
Additional Transfer to CIP	66,620	66,620	66,620	66,620	65,221	65,900	66,818	68,222	70,151
City Atty/City Clerk, Finance Officer	17,197	110,580	117,850	30,580	29,968	29,968	30,268	30,722	31,183
Bond Principal	-	-	-	-	-	-	-	-	-
Personnel	565,679	607,536	584,673	624,049	649,011	674,971	701,970	730,049	759,251
Subtotal Administration	1,230,345	1,902,386	1,521,523	1,899,049	1,913,445	1,940,084	1,974,589	2,011,036	2,049,238
Annual Administration Appropriation Increase	-41.5%	-18.1%	23.7%	-0.2%	0.8%	1.4%	1.8%	1.8%	1.9%
Planning and Zoning									
Capital Outlay	-	-	-	-	-	-	-	-	-
Commodities	5,267	9,800	8,100	6,720	6,586	6,586	6,684	6,818	6,989
Contractual	15,838	20,600	15,950	18,100	17,738	17,738	18,004	18,274	18,548
Personnel	188,999	196,058	196,858	205,743	213,973	222,532	231,433	240,690	250,318
Subtotal Community Dev	210,104	226,458	220,908	230,563	238,296	246,855	256,121	265,782	275,855
Annual Comm. Devlp Appropriation Increase	6.2%	2.2%	5.1%	1.8%	3.4%	3.6%	3.8%	3.8%	3.8%
Inspection									
Capital Outlay	47,013	-	-	-	4,367	4,367	4,367	4,367	4,367
Commodities	7,374	5,850	5,150	7,925	7,767	7,767	7,883	8,041	8,201
Contractual	9,182	12,465	10,500	11,165	10,942	10,942	11,106	11,272	11,441
Transfer to Elect Util	-	-	-	\$ -	-	-	-	-	-
Personnel	168,690	177,492	152,360	185,914	193,351	201,085	209,128	217,493	226,193
Subtotal Inspection	232,259	195,807	168,010	205,004	216,426	224,160	232,484	241,173	250,203
Annual Inspection Appropriation Increase		-17.0%	(0)	4.7%	5.6%	3.6%	3.7%	3.7%	3.7%
Court									
Commodities	26,714	7,800	750	4,300	4,214	4,214	4,277	4,363	4,450
Contractual	73,314	76,850	75,120	83,650	81,977	81,977	83,207	84,455	85,722
Personnel	65,890	62,894	59,976	64,781	67,372	70,067	72,870	75,784	78,816
Subtotal Court	165,918	147,544	135,846	152,731	153,563	156,258	160,353	164,602	168,987
Annual Court Appropriation Increase		-16%		4%	1%	2%	3%	3%	3%
Community Center									
Capital Outlay	35,226	35,000	35,000	38,103	37,341	37,341	37,901	38,659	39,626
Commodities	23,460	32,850	30,100	25,350	24,843	24,843	25,216	25,720	26,234
Contractual	37,574	36,400	36,300	37,350	36,603	36,603	37,152	37,709	38,275
Personnel	105,446	116,587	111,994	119,005	123,765	128,716	133,864	139,219	144,788
Transfer to Elect Util	4,367	-	-	-	-	-	-	-	-
Subtotal Comm. Center	206,073	220,837	213,394	219,808	222,552	227,503	234,133	241,307	248,923
Annual Comm. Center Appropriation Increase		1%		0%	1%	2%	3%	3%	3%

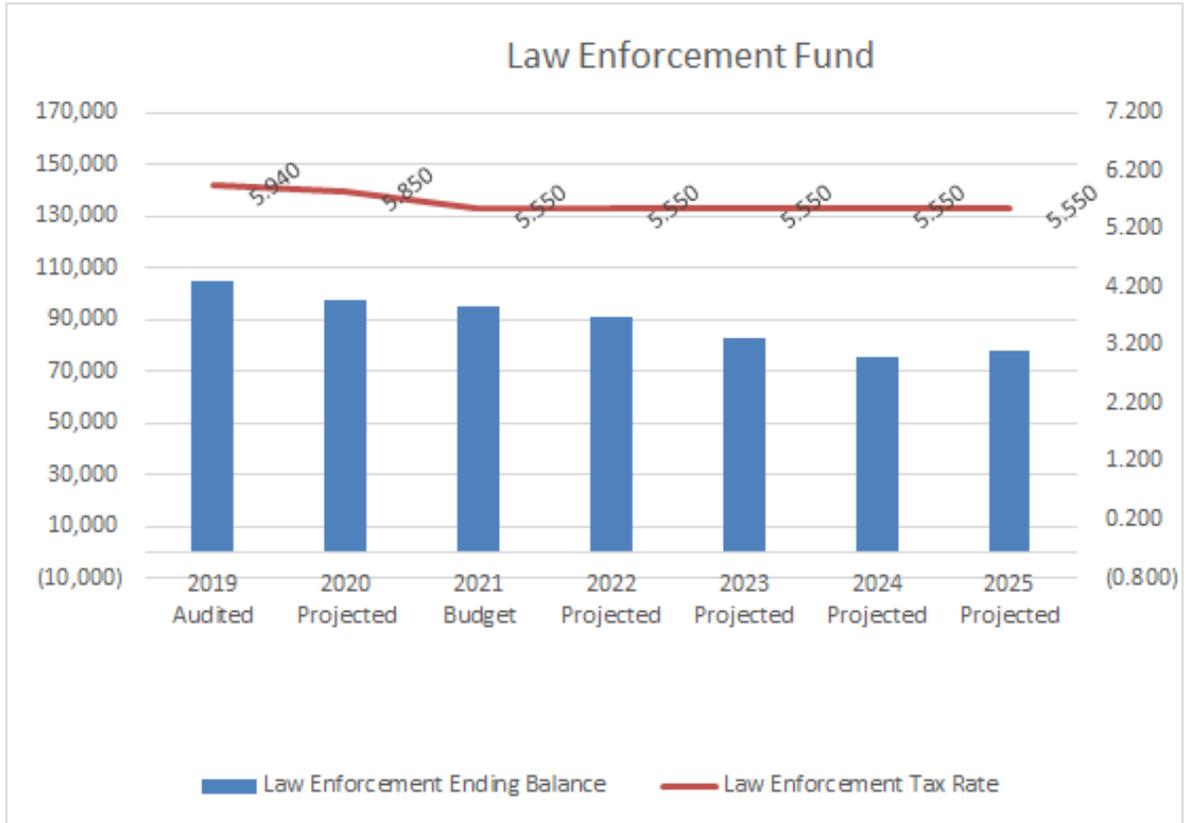
**5-Year Financial Forecast
General Fund
Updated August 2020**

	2019 Audited	2020 Budget	2020 Projected	2021 Budget	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Employee Benefits									
Health, Life, Dental, SUTA, WC	289,599	337,648	326,600	351,042	368,594	387,024	406,375	426,694	448,028
Annual Health Appropriation Increase		18.6%	12.8%	4.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Street									
Capital Outlay	34,810	110,297	110,297	148,693	179,910	207,578	197,884	204,098	204,098
Commodities	154,949	248,650	155,000	177,400	173,852	173,852	176,460	179,107	181,793
Contractual	365,142	284,575	328,000	348,575	341,604	341,604	346,728	351,928	357,207
Expenses (4.1 mill Road Program) & CIP Transfer	405,550	450,000	450,000	425,000	425,000	450,000	450,000	450,000	450,000
Transfer to Elect Util	61,869		-						
Personnel	397,689	395,812	367,273	419,930	436,727	454,196	472,364	491,259	510,909
Subtotal Street & Shop	1,420,009	1,489,334	1,410,570	1,519,598	1,557,093	1,627,230	1,643,436	1,676,392	1,704,008
Annual Street Appropriation Increase		5%	-1%	2%	2%	5%	1%	2%	2%
Parks & Recreation									
Capital Outlay	6,240	47,391	47,391	49,477	19,424	24,883	9,826	9,826	9,826
Commodities	55,604	64,350	51,850	61,650	60,417	60,417	61,323	62,550	63,801
Contractual	63,100	67,485	60,235	68,335	66,968	66,968	67,973	68,992	70,027
Personnel	211,956	222,766	218,519	227,752	236,862	246,337	256,190	266,438	277,095
Transfer to Elect Util		\$ -	-						
Subtotal Park	336,900	401,992	377,995	407,214	383,671	398,605	395,312	407,806	420,749
Annual Park Appropriation Increase		1%	12%	1%	-6%	4%	-1%	3%	3%
Aquatic Center									
Capital Outlay	26,008	32,500	32,500	30,000	29,400	29,400	29,841	30,438	31,199
Commodities	43,531	57,350	49,150	55,325	54,219	54,219	55,032	56,132	57,255
Contractual	25,673	24,550	22,050	24,900	24,402	24,402	24,768	25,140	25,517
Personnel	194,960	223,639	201,586	225,829	234,862	244,257	254,027	264,188	274,756
Subtotal Pool	290,172	338,039	305,286	336,054	342,883	352,277	363,668	375,898	388,726
Annual Pool Appropriation Increase		3%	5%	-1%	2%	3%	3%	3%	3%
Auditor Journal Entry--Prior Year's Expenses	37126								
TOTAL GENERAL FUND APPROPRIATIONS	4,418,505	5,260,045	4,680,132	5,321,063	5,396,523	5,559,995	5,666,471	5,810,690	5,954,716
Annual General Fund Appropriation Increase	-4.9%	-6.0%	5.9%	1.2%	1.4%	3.0%	1.9%	2.5%	2.5%



5-Year Financial Forecast
Updated July 10 2020

	2019 Audited	2020 Budget	2020 Projected	2021 Budget	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
LAW ENFORCEMENT FUND REVENUES									
Beginning Balance	64,511	104,952	104,952	97,160	94,597	90,615	82,589	75,483	77,473
Ad Valorem Taxes	462,532	473,517	473,517	498,837	508,814	518,990	537,155	564,012	609,133
Delinquent Real Estate	5,531	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Motor Vehicle Taxes	39,021	41,651	41,651	40,000	40,000	40,000	40,000	40,000	40,000
Commercial, 16/20M Vehicle Tax, & Watercraft	2,148	2,042	2,042	1,900	1,500	1,300	1,300	1,300	1,300
Telecom	-	-	-	-	-	-	-	-	-
Recreational Vehicle Taxes	580	637	637	500	500	500	500	500	500
LATVR	-	-	-	-	-	-	-	-	-
TOTAL REVENUES (Less Beginning Balance)	509,812	523,847	523,847	547,237	556,814	566,790	584,955	611,812	656,933
TOTAL LAW ENFORCE APPROPRIATIONS	469,371	531,639	531,639	549,800	560,796	574,816	592,060	609,822	628,117
Annual Law Enforce Appropriation Increase	0.81%	2%	13%	3%	2%	2%	3%	3%	3%
Law Enforcement Ending Balance	104,952	97,160	97,160	94,597	90,615	82,589	75,483	77,473	106,290
Law Enforcement Tax Rate	5.940	5.850	5.850	5.550	5.550	5.550	5.550	5.550	5.550
Annual Law Enforcement Tax Increase	2%	-2%	0%	-5%	0%	0%	0%	0%	0%

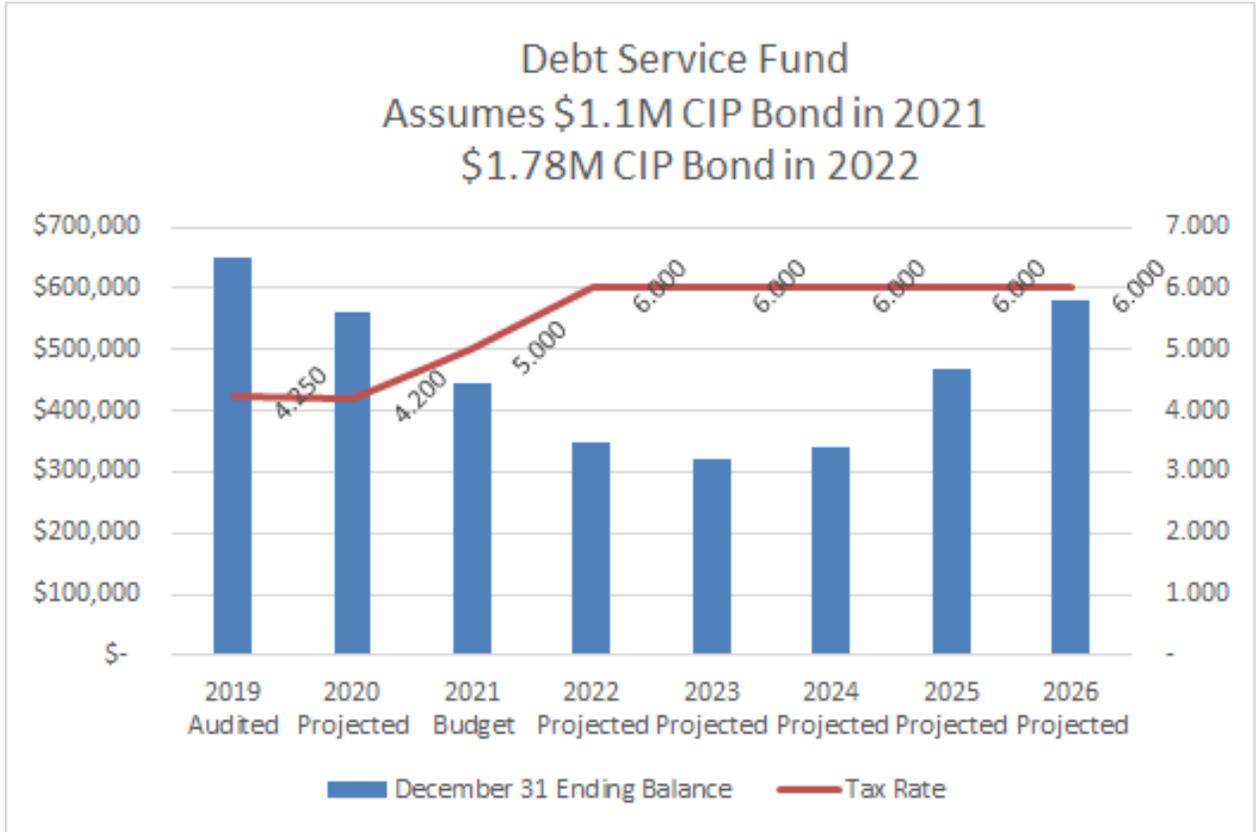


**5-Year Financial Forecast
Updated July 10 2020**

	2019 Audited	2020 Budget	2020 Projected	2021 Budget	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
DEBT SERVICE FUND (301)									
Annual Debt Appropriations									
Existing Debt Service	Listed Below								
Water Plant Refurbishment Debt									
2003A									
2009A									
2010A									
2010B	\$ 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
2010D	\$ 3,910	\$ 3,910	\$ 3,910	\$ 3,910	\$ 3,910	\$ 3,910	\$ 3,910	\$ 3,910	\$ 3,910
2012A	\$ 399,573	\$ 397,973	\$ 397,973	\$ 361,273	\$ 365,173	\$ 365,173	\$ 365,173	\$ 304,085	\$ 304,085
2013A	\$ 62,645	\$ 62,185	\$ 62,185	\$ 61,725	\$ 65,925	\$ 64,925	\$ 63,925	\$ 62,925	\$ 62,925
2015A	\$ 708,188	\$ 704,388	\$ 704,388	\$ 700,488	\$ 691,988	\$ 688,788	\$ 679,988	\$ 675,588	\$ 675,588
2015B	\$ 121,938	\$ 121,000	\$ 121,000	\$ 124,500	\$ 122,900	\$ 125,900	\$ 123,775	\$ 131,225	\$ 131,225
2017	\$ 124,263	\$ 122,613	\$ 122,613	\$ 165,963	\$ 162,963	\$ 164,963	\$ 166,813	\$ 168,513	\$ 168,513
2019 A (\$908,600 CIP)	\$ 12,054	\$ 66,000	\$ 66,000	\$ 64,600	\$ 63,200	\$ 66,800	\$ 65,200	\$ 63,600	\$ 63,600
2019-B (Pub Works Bldg)		\$ 67,571	\$ 67,571	\$ 65,700	\$ 64,300	\$ 67,900	\$ 66,300	\$ 64,700	\$ 64,700
2021 (\$1,100,000 @3% for 20 yrs)				\$ 73,937	\$ 73,937	\$ 73,937	\$ 73,937	\$ 73,937	\$ 73,937
2022 (\$1,786,000 @3% for 20 yrs)					\$ 120,047	\$ 120,047	\$ 120,047	\$ 120,047	\$ 120,047
Amount Funded by General Fund									
Targeted Debt Reduction									
Total Appropriations	\$ 1,548,871	\$ 1,661,940	\$ 1,661,940	\$ 1,738,396	\$ 1,850,644	\$ 1,858,644	\$ 1,845,369	\$ 1,784,831	\$ 1,784,831
Annual Debt Revenues									
January 1 Beginning Balance	\$ 683,214	\$ 648,788	\$ 648,788	\$ 559,504	\$ 446,308	\$ 346,956	\$ 320,346	\$ 339,916	\$ 467,296
Ad Valorem Tax	\$ 361,412	\$ 327,045	\$ 327,045	\$ 414,415	\$ 539,283	\$ 550,069	\$ 561,070	\$ 580,708	\$ 609,743
Delinquent Real Estate	\$ 4,575	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Additional Sales Tax	\$ 598,506	\$ 498,000	\$ 498,000	\$ 483,060	\$ 483,060	\$ 490,306	\$ 500,112	\$ 515,115	\$ 535,720
Motor Vehicle Tax	\$ 32,169	\$ 29,514	\$ 29,514	\$ 28,629	\$ 28,629	\$ 29,058	\$ 29,639	\$ 30,528	\$ 31,749
Telecom	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreational Vehicle Tax	\$ 477	\$ 452	\$ 452	\$ 400	\$ 388	\$ 388	\$ 394	\$ 402	\$ 414
Commercial & 16/20M Vehicle Tax	\$ 1,742	\$ 1,447	\$ 1,447	\$ 1,420	\$ 1,377	\$ 1,377	\$ 1,398	\$ 1,426	\$ 1,469
Bond Proceeds			\$ -						
Build America Bonds Rebate	\$ 13,986	\$ 13,836	\$ 13,836	\$ 13,836	\$ 13,836	\$ 13,836	\$ 13,836	\$ 13,836	\$ 13,836
Recovery Zone Economic Dev. Bond Rebate	\$ 31,109	\$ 30,777	\$ 30,777	\$ 30,777	\$ 30,777	\$ 30,777	\$ 30,777	\$ 30,777	\$ 30,777
Transfer from Water	\$ 166,842	\$ 390,334	\$ 390,334	\$ 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	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Transfer from Special Parks			\$ -						
Transfer from Special Highway	\$ 35,000	\$ 35,000	\$ 35,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 25,000	\$ 35,000	\$ 35,000
Transfer from Water Development	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,200	\$ 20,402	\$ 20,810	\$ 21,434	\$ -
Transfer from CIF	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Special Assessments	\$ 33,717		\$ -						
Traffic Signal Special Assessments	\$ 4,829		\$ -						
Delinquent Special Assess.	\$ 66	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
Interest Earnings	\$ 14,532	\$ 5,151	\$ 5,151	\$ 5,228	\$ 5,307	\$ 5,386	\$ 5,467	\$ 5,549	\$ 5,632
			\$ -						
Transfer In From Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excise Tax Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Sewer Development	\$ 20,483	\$ 40,000	\$ 40,000	\$ 41,000	\$ 42,000	\$ 44,000	\$ 45,000	\$ 46,000	\$ -
Total Revenues (Less Beginning Balance)	\$ 1,514,444	\$ 1,572,656	\$ 1,572,656	\$ 1,625,200	\$ 1,751,292	\$ 1,832,034	\$ 1,864,938	\$ 1,912,210	\$ 1,895,775

5-Year Financial Forecast
Updated July 10 2020

	2019 Audited	2020 Budget	2020 Projected	2021 Budget	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
December 31 Ending Balance	\$ 648,788	\$ 559,504	\$ 559,504	\$ 446,308	\$ 346,956	\$ 320,346	\$ 339,916	\$ 467,296	\$ 578,241
Tax Rate	4.250	4.200	4.200	5.000	6.000	6.000	6.000	6.000	6.000



**5-Year Financial Forecast
General Fund
Updated August 2020**

	2019 Audited	2020 Budget	2020 Projected	2021 Budget	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
TAX RATES (MILLS) ALL FUNDS									
	2019 Audited	2020 Draft Budget	2020 Projected	2021 Proposed	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2025 Projected
General Fund	14.145	14.145	14.145	13.479	13.479	13.479	13.479	13.479	13.479
Law Enforcement Fund	5.997	5.850	5.850	5.550	5.550	5.550	5.550	5.550	5.550
Debt Service Fund	4.250	4.200	4.200	5.000	6.000	6.000	6.000	6.000	6.000
Total Tax Rate All Funds	24.392	24.195	24.195	24.029	25.029	25.029	25.029	25.029	25.029
Total Annual Tax Increase-- All Funds	-3.8%	-0.8%	-0.8%	-0.7%	4.2%	0.0%	0.0%	0.0%	0.0%
ENDING BALANCES ALL TAX FUNDS									
General Fund	\$ 2,372,611	\$ 2,255,611	\$ 1,986,937	\$ 1,895,827	\$ 1,785,669	\$ 1,624,238	\$ 1,491,300	\$ 1,391,570	\$ 1,398,164
Law Enforcement Fund	\$ 104,954	\$ 97,162	\$ 108,251	\$ 105,704	\$ 101,833	\$ 93,918	\$ 86,923	\$ 89,024	\$ 117,952
Debt Service Fund	\$ 648,788	\$ 559,504	\$ 559,504	\$ 446,308	\$ 346,956	\$ 320,346	\$ 339,916	\$ 467,296	\$ 578,241
Total Ending Balance All Tax Funds	\$ 3,126,353	\$ 2,912,277	\$ 2,654,693	\$ 2,447,839	\$ 2,234,457	\$ 2,038,502	\$ 1,918,139	\$ 1,947,890	\$ 2,094,357

5-YEAR FORECAST ENTERPRISE FUNDS

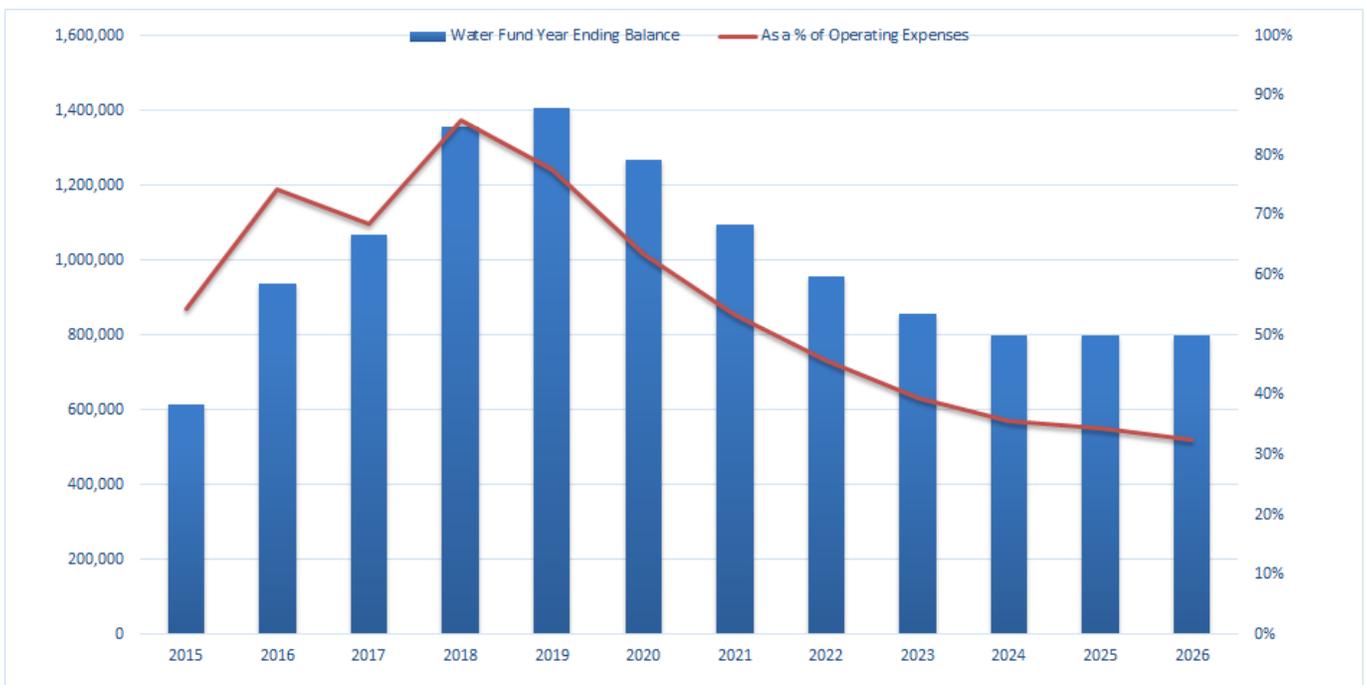
Water Fund
Sewer Fund
Refuse Fund

**Water Fund Projections
July 10, 2020**

Water Department Budget (Fund 501)												
Col/Line	1	5	6	7	8	9	10	11	12	13	14	15
		Previous Year	Last Year		This Year							
		2018 Audited	2019 Budget	2019 Acual	2020 Budget	2020 Projected	2021 Proposed	2022	2023	2024	2025	2026
2	Beginning Balance	1,069,482	975,835	1,357,910	1,406,628	1,406,628	1,266,203	1,094,355	956,705	855,114	798,278	797,904
3	% of Total Operating Expenses	68%	53%	75%	71%	71%	62%	52%	44%	38%	34%	32%
4	% Rate Increase Needed	2.50%	2.50%	0.00%	1.80%	0.00%	1.00%	1.50%	2.00%	2.00%	2.50%	2.50%
5	User Base Growth %	0.00%	0.00%	0.00%	2.20%	1.00%	2.00%	3.00%	3.50%	4.00%	4.00%	4.00%
6	49000.00 Lease Purchase Payments	10,192	30,192	31,440	31,390	31,390	49,465	49,465	51,272	55,728	61,132	111,253
7	49110.00 Electric Utility Loan				13,320	13,320	12,912	12,912	12,912	18,371	21,835	21,835
8	48000.00 Capital Outlay		85,250	25,250	-	80,000	10,000	10,000	10,000	10,000	10,000	10,000
9	SUBTOTAL	10,192	115,442	56,690	44,710	124,710	72,377	72,377	74,184	84,099	92,967	143,088
11	COMMODITIES											
12	44310.00 Office Supplies	721	1,000	1,339	1,000	1,000	1,000	1,010	1,020	1,035	1,056	1,098
13	44315.00 Office Equipment	17	500	253	500	400	500	505	510	518	528	549
14	44320.00 Cleaning Supplies	49	300	332	300	300	300	303	306	311	317	330
15	44350.00 Chemicals	104,993	120,000	118,643	120,000	120,000	125,000	130,038	135,935	143,493	152,217	164,638
16	44500.00 Tools & Equipment	20,947	15,000	46,826	15,000	12,500	15,000	15,150	15,302	15,531	15,842	16,475
17	44501.00 Safety Equip/Supplies	2,214	4,000	2,071	4,000	3,000	3,000	3,030	3,060	3,106	3,168	3,295
18	44502.00 Distribution Parts & Supplies	67,348	60,000	75,862	60,000	60,000	60,000	60,600	61,206	62,124	63,367	65,901
19	44503.00 New Meter Install	-	15,000	7,218	15,000	35,000	12,500	12,625	12,751	12,943	13,201	13,729
20	44504.00 Replacement Meters	19,093	20,000	12,774	20,000	-	20,000	20,200	20,402	20,708	21,122	21,967
21	44510.00 Computer Software/Hardware	925	2,138	1,110	3,200	3,200	5,100	1,500	1,515	1,538	1,568	1,631
22	44600.00 Repair Parts	4,277	4,200	4,074	4,200	4,200	4,000	4,040	4,080	4,142	4,224	4,393
23	44700.00 Gasoline	10,006	10,000	10,420	10,000	8,000	10,000	10,100	10,201	10,354	10,561	10,984
24	45910.00 Street Rock	4,912	5,000	5,687	5,000	5,000	5,000	5,050	5,101	5,177	5,281	5,492
25	46000.00 Equipment Maintenance & Repair	1,349	10,000	3,240	10,000	5,000	10,000	10,100	10,201	10,354	10,561	10,984
26	46200.00 Vehicle Repair And Maintenance	-	400	749	400	1,500	400	404	408	414	422	439
27	46400.00 Building Improvements/Maint	2,237	5,000	9,474	5,000	5,000	5,000	5,050	5,101	5,177	5,281	5,492
28	47200.00 Grass Seed, Weed Cont, Fertil	931	600	2,812	600	600	600	606	612	621	634	659
29	SUBTOTAL	240,019	273,138	302,884	274,200	264,700	277,400	280,311	287,710	297,545	309,350	328,057
31	CONTRACTURAL											
32	41196.00 Utility Assistance	2,180	3,000	2,180	3,000	3,000	3,000	3,030	3,060	3,106	3,168	3,295
33	41210.00 Meals & Refreshments	97	300	229	300	300	300	303	306	311	317	330
34	42000.00 Postage & Freight	8,528	10,000	10,472	10,000	10,000	10,000	10,100	10,201	10,354	10,561	10,984
35	42050.00 Utilities	126,770	150,000	121,053	150,000	125,000	150,000	156,045	163,122	172,191	182,660	197,566
36	42100.00 Uniform Fees	2,221	2,500	4,959	2,500	2,500	2,500	2,525	2,550	2,589	2,640	2,746
37	42200.00 Printing And Advertisements	1,749	2,500	2,213	2,500	2,500	2,250	2,273	2,295	2,330	2,376	2,471
38	42250.00 Liability Insurance	23,552	30,000	24,023	30,000	25,900	30,000	30,300	30,603	31,062	31,683	32,951
39	43000.00 Dues & Membership Fees	950	1,500	1,912	1,500	2,100	1,500	1,515	1,530	1,553	1,584	1,648
40	43500.00 Data Processing Services	2,872	1,000	3,339	1,300	3,500	3,000	3,030	3,060	3,106	3,168	3,295
41	43700.00 Training/School	2,599	3,500	853	3,500	3,500	3,500	3,535	3,570	3,624	3,696	3,844
42	44020.00 Contractual Bldg Maint&Repair	350	2,000	645	5,000	2,000	5,000	5,050	5,101	5,177	5,281	5,492
43	44030.00 Contractual Equip Maint&Repair	54,003	70,000	48,539	70,000	50,000	60,000	65,000	65,650	66,635	67,967	70,686
44	44040.00 Contract Vehicle Maint&Repair	1,070	3,500	653	3,500	1,500	3,500	3,535	3,570	3,624	3,696	3,844
45	44060.00 Shop Maint & Repair	23,634	28,000	26,627	28,000	28,000	28,000	28,280	28,563	28,991	29,571	30,754
46	44070.00 Line Maint & Repair	11,550	20,000	4,283	30,000	15,000	25,000	30,000	30,300	30,755	31,370	32,624
47	44200.00 Equipment Lease & Rentals	2,673	4,300	6,969	4,300	4,300	4,300	4,343	4,386	4,452	4,541	4,723
48	44220.00 Misc contractual services	4,782	25,000	33,981	25,000	20,000	25,000	25,250	25,503	25,885	26,403	27,459
49	45700.00 Mowing Contract	520	-	398	-	-	-	-	-	-	-	-
50	48500.00 Water Protection Fee	5,732	6,500	6,597	6,500	6,700	6,500	6,762	7,069	7,462	7,915	8,561
51	48550.00 Water Assurance Fund	3,118	4,500	2,315	4,500.00	3,851	4,500	4,681	4,894	5,166	5,480	5,927
52	48700.00 Sampling & Testing	2,278	6,000	1,616	6,000	2,500	6,000	6,060	6,121	6,212	6,337	6,590
53	48900.00 Clean Drinking Water Fee	5,373	5,000	6,184	5,500	6,300	5,500	5,555	5,611	5,695	5,809	6,041
54	SUBTOTAL	286,602	379,100	310,040	392,900	318,451	379,350	397,172	407,064	420,279	436,225	461,830
56	MISC											
57	48600.00 Sales Tax Payable	59,253	56,000	65,803	60,000	68,000	63,000	63,630	64,266	65,230	66,535	69,196
58	SUBTOTAL	59,253	56,000	65,803	60,000	68,000	63,000	63,630	64,266	65,230	66,535	69,196
60	TRANSFERS											
61	49800.00 Previous YR Expenses											
62	Transfer to Water Maintenance Fund				\$ 45,000	45,000	\$ 45,000	\$ 44,100	\$ 44,100	\$ 44,762	\$ 45,433	\$ 46,114
63	49992.00 Transfer to Sewer-50%		57,661	57,661	60,606	60,606	62,479	64,978	67,577	70,280	73,092	76,015
64	49994.00 Transfer to General Fund	40,000	40,000	40,000	80,000	80,000	100,000	100,000	120,000	130,000	140,000	150,000
65	49994.00 Transfer to General-25% of Shop Salary		22,136	22,136	23,306	23,306	24,025	24,986	25,985	27,025	28,106	29,230
66	49995.00 Transfer to Debt Service Fund	163,676	163,676	166,842	163,676	163,676	163,676	163,676	163,676	163,676	163,676	163,676

**Water Fund Projections
July 10, 2020**

Water Department Budget (Fund 501)		Previous Year	Last Year		This Year							
Col/Line	1	5	6	7	8	9	10	11	12	13	14	15
		2018 Audited	2019 Budget	2019 Actual	2020 Budget	2020 Projected	2021 Proposed	2022	2023	2024	2025	2026
67	NEW DEBT - 2015 Bond Issue (Transfer to Debt)	-	3,166	3,166	226,658	226,658	226,658	226,658	226,658	226,658	226,658	226,658
68	Transfer to Electric Utility	236,669	236,669	236,669	-	-	-	-	-	-	-	-
69	SUBTOTAL	440,345	523,308	526,474	599,246	599,246	621,838	624,398	647,997	662,401	676,964	691,694
71	41100.00 Salaries & Wages	358,863	317,948	348,603	385,859	385,859	403,419	419,556	436,338	453,792	471,943	490,821
72	41110.00 Overtime	42,708	44,817	44,721	47,340	47,340	49,417	49,911	50,410	51,166	52,190	54,277
73	41135.00 HSA	-	-	-	-	-	-	-	-	-	-	-
74	41140.00 FICA/Medicare	29,570	27,752	29,223	33,140	33,140	34,642	34,988	35,338	35,868	36,586	38,049
75	41150.00 KPERS	36,949	36,930	38,971	44,100	44,100	46,099	46,560	47,026	47,731	48,686	50,633
76	41170.00 SUTA	-	-	-	-	-	-	-	-	-	-	-
77	SUBTOTAL	468,090	427,447	461,518	510,439	510,439	533,577	551,015	569,112	588,557	609,404	633,780
79	41135.00 HSA	11,417	10,500	10,000	12,000	12,000	11,000	11,110	11,221	11,389	11,617	12,082
80	41160.00 Health/Accident Insurance	55,293	57,702	62,959	83,479	83,479	80,300	84,315	88,531	92,957	97,605	102,485
81	41170.00 SUTA	387	318	382	386	386	403	407	411	417	426	443
82	41190.00 Workers Compensation	8,430	9,800	13,156	11,576	11,576	12,103	12,224	12,346	12,531	12,782	13,293
83		75,526	78,320	86,497	107,441	107,441	103,806	108,056	112,509	117,295	122,430	128,303
84												
85	TOTAL EXPENSES	1,580,027	1,852,755	1,809,905	1,988,936	1,992,987	2,051,348	2,096,959	2,162,843	2,235,407	2,313,876	2,455,949
86		141,260		42,850								
87	32140.00 Water Sales Tax	62,805	57,120	64,774	58,262	58,262	59,000	60,180	61,384	62,611	63,863	65,141
88	34112.00 Collections Recovered	134	500	100	500	500	500	500	500	500	500	500
89	34231.00 EPS Fees	-	-	-	-	-	-	-	-	-	-	-
90	34541.00 Water Service Charge	1,736,053	1,570,095	1,685,975	1,664,634	1,690,000	1,730,000	1,808,629	1,909,369	2,025,459	2,159,139	2,301,642
91	34550.00 Bulk Water Sales	8,485	4,000	5,288	4,000	5,000	4,000	4,000	4,000	4,000	4,000	4,000
92	34560.00 Kansas Setoff Program	4,256	4,000	4,608	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
93	34571.00 Connection/Reconnect Fees	4,245	5,000	4,658	5,000	4,800	5,000	5,000	5,000	5,000	5,000	5,000
94	34572.00 Water Meter Purchase	37,970	12,500	80,250	15,000	35,000	15,000	15,000	15,000	15,000	15,000	15,000
95	34581.00 Late Payment Penalties	14,507	12,000	12,969	12,000	5,000	12,000	12,000	12,000	12,000	12,000	12,000
96												
97	37200.00 Insurance Proceeds											
98	37100.00 Reimbursed Fees											
99	Total Revenues	1,868,456	1,665,215	1,858,622	1,763,396	1,802,562	1,829,500	1,909,309	2,011,253	2,128,570	2,263,503	2,407,283
100	Unexpended Appropriations	50,000	50,000	0	50,000							
101	Net Change	288,428	-137,540	48,717	-175,539	-140,424	-171,848	-137,650	-101,590	-56,837	-374	1,334
102	Ending Balance	1,357,910	838,295	1,406,628	1,231,088	1,266,203	1,094,355	956,705	855,114	798,278	797,904	799,238

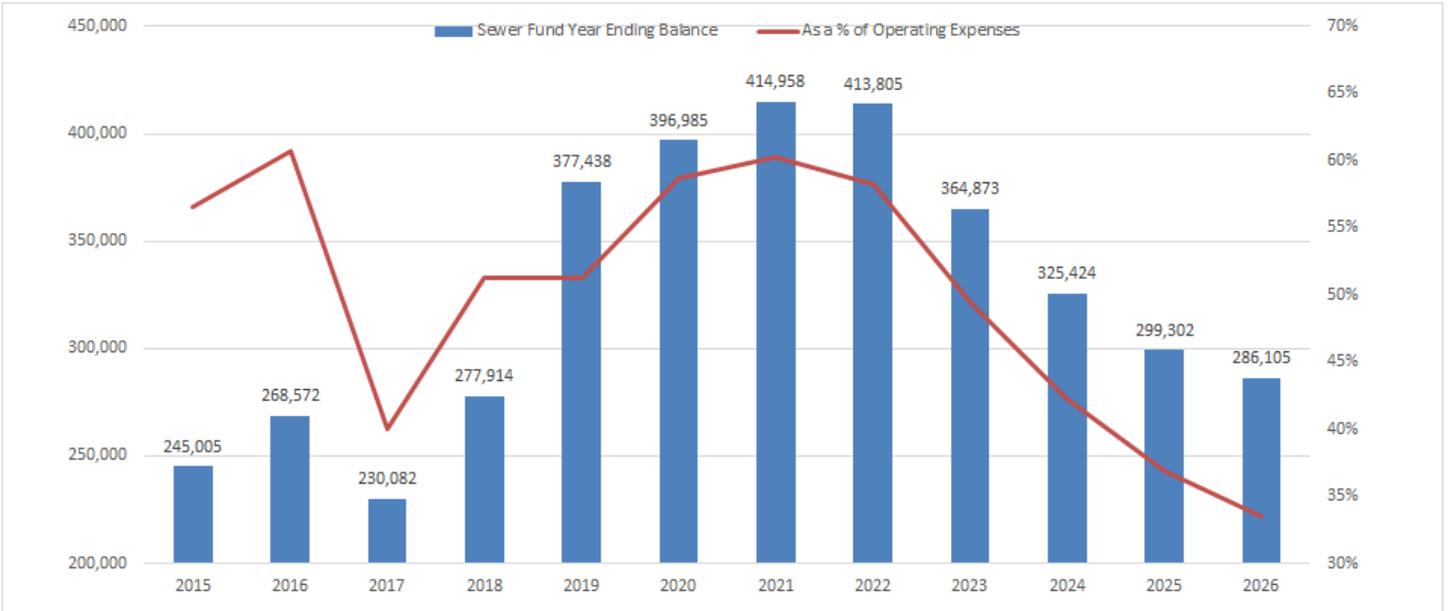


**Sewer Fund Projections
July 10, 2020**

Sewer Fund 502	Previous Year		Last Year		This Year		Budget				
	1	5	6	7	8	9	10	11	12	13	14
	2018 Audited	2019 Budget	2019 Actual	2020 Budget	2020 Projected	2021	2022	2023	2024	2025	2026
Beginning Balance	230,082	277,914	277,914	377,438	377,438	396,985	414,958	413,805	364,873	325,424	299,302
% of Total Operating Expenses	42%	41%	44%	53%	55%	56%	56%	50%	43%	37%	33%
% Rate Increase Needed	5.0%	3.5%	1.0%	2.0%	0.0%	0.5%	1.5%	1.8%	2.0%	2.5%	2.5%
User Base Growth %			1.0%	2.0%	2.0%	1.0%	1.5%	2.0%	2.5%	3.0%	3.0%
49000.00 Lease Purchase Payments	-	-	-	-	-	-	-	-	-	-	-
49110.00 Electric Utility Loan	-	-	-	16,675	16,675	-	30,570	30,570	36,028	42,579	42,579
CAP OUTLAY	1,537	-	-	16,675	16,675	-	30,570	30,570	36,028	42,579	42,579
Acct Class: COMM COMMODITIES											
44310.00 Office Supplies	328	500	263	500	300	500	505	510	518	528	549
44315.00 Office Equipment	319	600	-	600	300	350	354	357	362	370	384
44320.00 Cleaning Supplies	-	100	-	100	50	100	101	102	104	106	110
44350.00 Chemicals	54,869	40,000	31,876	40,000	35,000	40,000	41,006	42,244	43,950	46,174	49,461
44500.00 Tools & Equipment	438	10,000	3,778	10,000	4,500	7,500	7,575	7,651	7,766	7,921	8,238
44501.00 Safety Equip/Supplies	575	1,000	900	1,000	900	1,000	1,010	1,020	1,035	1,056	1,098
44505.00 Fasteners & Small Parts	139	400	-	400	200	400	404	408	414	422	439
44510.00 Computer Software/Hardware	425	1,497	-	1,600	1,600	4,900	1,600	1,616	1,640	1,673	1,740
44600.00 Repair Parts	1,996	4,000	10,023	4,000	8,000	5,500	5,555	5,611	5,695	5,809	6,041
44700.00 Gasoline	3,061	5,000	3,276	5,000	4,000	5,000	5,050	5,101	5,177	5,281	5,492
46000.00 Equipment Maintenance & Repair	9,475	15,000	12,495	15,000	15,000	15,000	15,150	15,302	15,531	15,842	16,475
46200.00 Vehicle Repair And Maintenance	-	1,000	98	1,000	500	1,000	1,010	1,020	1,035	1,056	1,098
46400.00 Building Improvemts/Maint	-	2,000	-	2,000	1,000	2,000	2,020	2,040	2,071	2,112	2,197
48700.00 Sampling & Testing	12,365	15,000	13,924	15,000	15,000	15,000	15,150	15,302	15,531	15,842	16,475
SUBTOTAL	83,990	96,097	76,633	96,200	86,350	98,250	96,490	98,283	100,829	104,190	109,799
CONTRACTURAL											
41210.00 Meals & Refreshments	-	100	132	100	100	100	101	102	104	106	110
42050.00 Utilities	114,805	130,000	127,466	130,000	130,000	135,000	138,395	142,575	148,331	155,837	166,932
42100.00 Uniform Fees	85	800	191	1,000	500	1,000	1,010	1,020	1,035	1,056	1,098
42250.00 Liability Insurance	7,437	7,000	7,586	7,600	8,200	7,600	7,676	7,753	7,869	8,026	8,347
43000.00 Dues & Membership Fees	370	1,500	730	1,500	1,500	1,500	1,515	1,530	1,553	1,584	1,648
43500.00 Data Processing Services	1,233	-	5,325	2,000	5,000	2,000					
43700.00 Training/School	506	2,000	1,160	2,000	1,500	2,000	2,020	2,040	2,071	2,112	2,197
44020.00 Contractual Bldg Maint&Repair	-	500	-	500	250	500	505	510	518	528	549
44030.00 Contractual Equip Maint&Repair	6,913	13,000	2,350	13,000	6,000	10,000	12,000	12,120	12,302	12,548	13,050
44040.00 Contract Vehicle Maint&Repair	-	1,600	2,192	1,600	1,600	1,600	1,616	1,632	1,657	1,690	1,757
44060.00 Shop Maint & Repair	5,552	7,000	6,282	7,000	7,000	7,000	7,070	7,141	7,248	7,393	7,688
44120.00 Hauling	17,100	23,000	19,280	25,000	22,000	25,000	25,250	25,503	25,885	26,403	27,459
44200.00 Equipment Lease & Rentals	1,537	3,000	2,452	3,000	2,800	3,000	3,030	3,060	3,106	3,168	3,295
44220.00 Misc contractual services	4,757	12,000	7,600	12,000	12,000	12,000	12,120	12,241	12,425	12,673	13,180
45700.00 Mowing Contract	450	1,000	692	1,000	1,000	1,000	1,010	1,020	1,035	1,056	1,098
49200.00 Sewer Line Cleaning	2,753	20,000	12,927	20,000	15,000	20,000	20,200	20,402	20,708	21,122	21,967
SUBTOTAL	163,498	222,500	196,365	227,300	214,450	229,300	233,518	238,649	245,847	255,302	270,377
49800.00 Previous YR Expenses											
49994.00 Transfer to General Fund	-	22,136	22,136	23,306	23,306	24,025	24,025	24,025	24,025	24,025	24,025
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
NEW DEBT	70,000	70,000	70,000	70,000	70,000	70,000	70,000	130,000	130,000	130,000	130,000
Transfer to Sewer Maintenance Fnd	-	-	-	15,000	15,000	15,000	15,150	15,302	15,531	15,842	16,475
49998.00 Transfer To Elect. Util	16,675	\$ 16,675	\$ 16,675	\$ -							
SUBTOTAL	156,675	178,811	178,811	178,306	178,306	179,025	179,175	239,327	239,556	239,867	240,500
41100.00 Salaries & Wages	104,386	135,893	142,117	141,328	140,800	145,562	151,384	157,440	163,737	170,287	177,098
41110.00 Overtime	909	3,380	449	3,475	6,050	3,550	3,586	3,621	3,676	3,749	3,899
41135.00 HSA	-	-	-	-	-	-	-	-	-	-	-
41140.00 FICA/Medicare	8,077	10,654	10,943	11,077	11,500	11,407	11,521	11,636	11,811	12,047	12,529
41150.00 KPERS	9,341	9,091	14,189	14,489	14,500	14,920	15,069	15,220	15,448	15,757	16,387
41170.00 SUTA	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL	122,713	159,018	167,698	170,369	172,850	175,439	181,560	187,917	194,672	201,840	209,914
SUBTOTAL	528,413	656,426	619,507	688,850	668,631	682,014	721,313	794,745	816,932	843,779	873,169

Sewer Fund Projections July 10, 2020

Sewer Fund 502	Previous Year		Last Year		This Year		Budget				
	1	5	6	7	8	9	10	11	12	13	14
	2018 Audited	2019 Budget	2019 Actual	2020 Budget	2020 Projected	2021	2022	2023	2024	2025	2026
41135.00 HSA	2,500	1,500	1,500	1,500	1,500	1,500	1,545	1,591	1,639	1,688	1,739
41156.00 AFLAC	-	-	-	-	-	-	-	-	-	-	-
41160.00 Health/Accident Insurance	8,753	15,148	12,314	18,592	18,592	19,436	20,408	21,428	22,500	23,625	24,806
41170.00 SUTA	106	136	143	141	141	146	147	149	151	154	160
41190.00 Workers Compensation	2,459	2,752	3,493	2,862	3,500	2,948	2,977	3,007	3,052	3,113	3,238
	13,817	19,536	17,450	23,095	23,733	24,030	25,078	26,176	27,342	28,580	29,943
	13,817	19,536	17,450	23,095	23,733	24,030	25,078	26,176	27,342	28,580	29,943
TOTAL EXPENSES	542,230	675,962	636,957	711,945	692,364	706,044	746,390	820,921	844,274	872,359	903,112
											-0.83%
34542.00 Sewer Service Charge	583,643	559,799	598,240	582,675	610,205	619,388	638,109	662,262	692,395	730,996	771,749
34571.00 Connection/Reconnect Fees	-	1,500	3,266	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
34574.00 Sewer Inspections	-	300	1,100	300	1,600	300	300	300	300	300	300
34581.00 Late Payment Penalties	6,419	5,350	6,214	5,350	3,000	5,350	5,350	5,350	5,350	5,350	5,350
39999.00 Transfer In (from Water)		57,661	57,661	60,606	60,606	62,479	64,978	67,577	70,280	73,092	76,015
Transfer in from Sewer Development Fee		70,000	70,000	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	590,062	694,610	736,481	650,431	676,911	689,017	710,238	736,989	769,825	811,237	854,914
Unexpended Appropriations		35,000	0	35,000							
Net Change	47,832	53,647	99,524	-26,514	19,547	17,973	-1,153	-48,932	-39,449	-26,122	-13,198
Ending Balance	277,914	331,562	377,438	350,924	396,985	414,958	413,805	364,873	325,424	299,302	286,105



**5-Year Financial Forecast
Updated July, 2020**

	2019 Budget	2019 Audited	2020 Budget	2020 Projected	2021 Proposed Budget	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
REFUSE FUND (503)										
Beginning Balance	\$ 58,276	\$ 58,276	\$ 75,235	\$ 75,235	\$ 80,935	\$ 76,785	\$ 70,485	\$ 64,033	\$ 60,489	\$ 63,096
Refuse Charge Billed	\$ 420,000	\$ 452,898	\$ 425,000	\$ 455,000	\$ 490,000	\$ 494,900	\$ 499,849	\$ 509,846	\$ 525,141	\$ 546,147
Fuel Surcharge	\$ 10,000	\$ -	\$ 5,000	\$ 2,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Curbside Recycling	\$ 110,000	\$ 100,378	\$ 105,000	\$ 105,000	\$ 125,000	\$ 126,250	\$ 127,513	\$ 130,063	\$ 133,965	\$ 139,323
Late Payment Penalties	\$ 7,500	\$ 6,602	\$ 5,500	\$ 6,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
Charges for Special Pickups	\$ 500	\$ 151	\$ 350	\$ 200	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350
Accounts Receivable		\$ 5,495	\$ -		\$ -	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)
Total Refuse Revenues (Less Beginning Bal.)	\$ 548,000	\$ 565,524	\$ 540,850	\$ 569,200	\$ 625,850	\$ 630,000	\$ 636,212	\$ 648,759	\$ 667,956	\$ 694,320
Total Refuse Appropriations	\$ 555,000	\$ 548,566	\$ 550,000	\$ 563,500	\$ 630,000	\$ 636,300	\$ 642,663	\$ 652,303	\$ 665,349	\$ 691,963
Annual Refuse Appropriation Increase	3.8%		1.8%	1.8%	1.8%	1.0%	1.0%	2.0%	3.0%	4.0%
Refuse Fund Ending Balance	\$ 51,276	\$ 75,235	\$ 66,085	\$ 80,935	\$ 76,785	\$ 70,485	\$ 64,033	\$ 60,489	\$ 63,096	\$ 65,453
As % Of Operating Expenses	9.2%	13.7%	12.0%	14.4%	12.2%	11.1%	10.0%	9.3%	9.5%	9.5%

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 July, 2020**

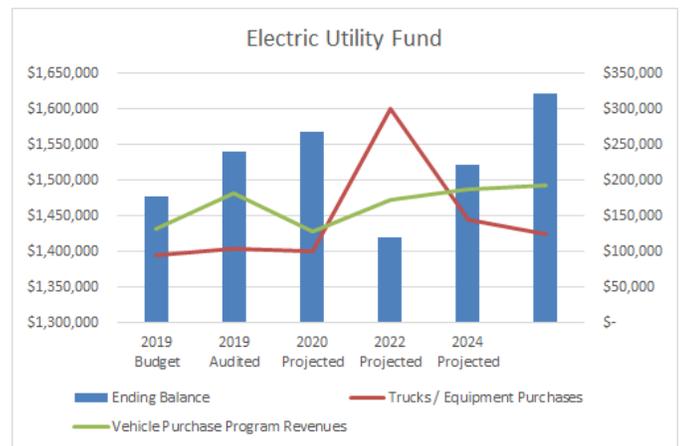
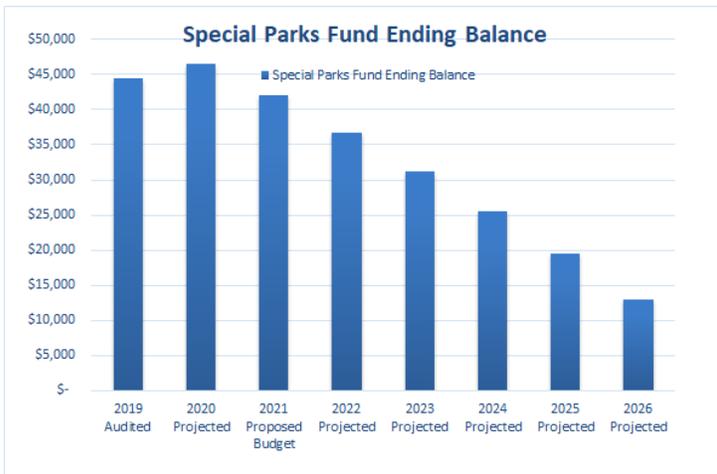
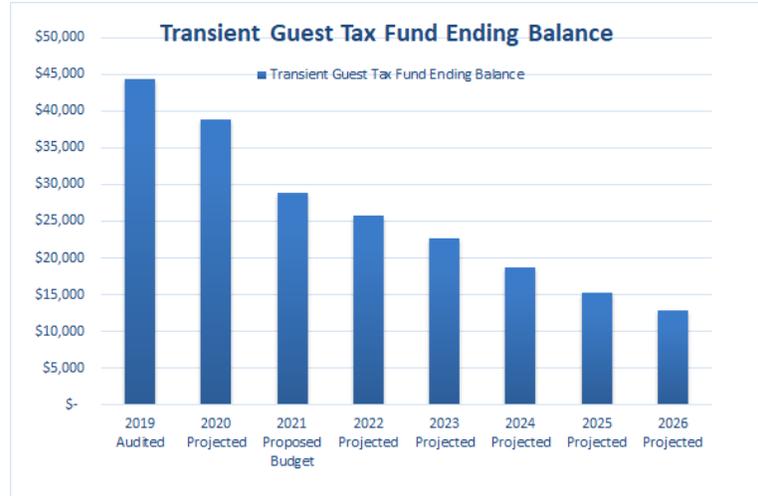
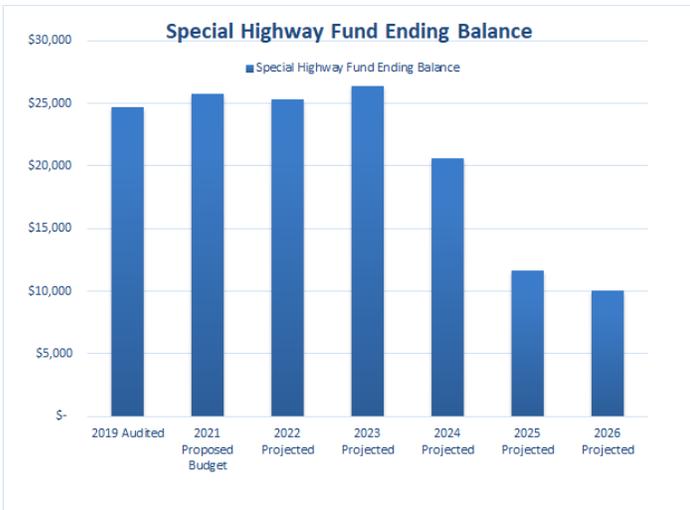
	2019 Budget	2019 Audited	2020 Budget	2020 Projected	2021 Proposed Budget	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
REFUSE FUND (503)										
Beginning Balance	\$ 58,276	\$ 58,276	\$ 75,235	\$ 75,235	\$ 80,935	\$ 76,785	\$ 70,485	\$ 64,033	\$ 60,489	\$ 63,096
Refuse Charge Billed	\$ 420,000	\$ 452,898	\$ 425,000	\$ 455,000	\$ 490,000	\$ 494,900	\$ 499,849	\$ 509,846	\$ 525,141	\$ 546,147
Fuel Surcharge	\$ 10,000	\$ -	\$ 5,000	\$ 2,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Curbside Recycling	\$ 110,000	\$ 100,378	\$ 105,000	\$ 105,000	\$ 125,000	\$ 126,250	\$ 127,513	\$ 130,063	\$ 133,965	\$ 139,323
Late Payment Penalties	\$ 7,500	\$ 6,602	\$ 5,500	\$ 6,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
Charges for Special Pickups	\$ 500	\$ 151	\$ 350	\$ 200	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350
Accounts Receivable	\$ -	\$ 5,495	\$ -	\$ -	\$ -	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)
Total Refuse Revenues (Less Beginning Bal.)	\$ 548,000	\$ 565,524	\$ 540,850	\$ 569,200	\$ 625,850	\$ 630,000	\$ 636,212	\$ 648,759	\$ 667,956	\$ 694,320
Total Refuse Appropriations	\$ 555,000	\$ 548,566	\$ 550,000	\$ 563,500	\$ 630,000	\$ 636,300	\$ 642,663	\$ 652,303	\$ 665,349	\$ 691,963
Annual Refuse Appropriation Increase	3.8%		1.8%	1.8%	1.8%	1.0%	1.0%	2.0%	3.0%	4.0%
Refuse Fund Ending Balance	\$ 51,276	\$ 75,235	\$ 66,085	\$ 80,935	\$ 76,785	\$ 70,485	\$ 64,033	\$ 60,489	\$ 63,096	\$ 65,453
As % Of Operating Expenses	9.2%	13.7%	12.0%	14.4%	12.2%	11.1%	10.0%	9.3%	9.5%	9.5%
SPECIAL HIGHWAY FUND (202)										
Beginning Balance	\$ 17,690	\$ 17,690	\$ 24,683	\$ 24,683	\$ 27,733	\$ 25,763	\$ 25,304	\$ 26,398	\$ 20,605	\$ 11,669
Special Highway Funds	\$ 162,000	\$ 171,993	\$ 170,000	\$ 170,000	\$ 138,030	\$ 140,791	\$ 143,606	\$ 148,633	\$ 156,064	\$ 168,549
TOTAL REVENUES (Less Beginning Bal.)	\$ 162,000	\$ 171,993	\$ 170,000	\$ 170,000	\$ 138,030	\$ 140,791	\$ 143,606	\$ 148,633	\$ 156,064	\$ 168,549
Appropriation--Transfer to Debt Service Fund	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 25,000	\$ 35,000	\$ 35,000
Appropriation--Road Paving (Asphalt)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Appropriation--Transfer to CIF	\$ 130,000	\$ 130,000	\$ 131,950	\$ 131,950	\$ 125,000	\$ 126,250	\$ 127,513	\$ 129,425	\$ 130,000	\$ 135,200
Total Special Highway Appropriations	\$ 165,000	\$ 165,000	\$ 166,950	\$ 166,950	\$ 140,000	\$ 141,250	\$ 142,513	\$ 154,425	\$ 165,000	\$ 170,200
Special Highway Fund Ending Balance	\$ 14,690	\$ 24,683	\$ 27,733	\$ 27,733	\$ 25,763	\$ 25,304	\$ 26,398	\$ 20,605	\$ 11,669	\$ 10,019
SPECIAL PARKS FUND (203)										
Beginning Balance	\$ 19,232	\$ 19,232	\$ 44,418	\$ 44,418	\$ 46,543	\$ 42,043	\$ 36,739	\$ 31,282	\$ 25,593	\$ 19,590
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	\$ 2,500	\$ 22,156	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,030	\$ 3,060	\$ 3,106	\$ 3,168	\$ 3,295
Donations, Gifts, Fundraising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Liquor Tax (1/2 Prior to 2022, then 1/3)	\$ 14,250	\$ 18,030	\$ 14,500	\$ 14,500	\$ 17,500	\$ 11,666	\$ 11,783	\$ 11,959	\$ 12,199	\$ 12,687
TOTAL REVENUES (Less Beginning Bal.)	\$ 26,750	\$ 50,186	\$ 27,500	\$ 27,500	\$ 30,500	\$ 24,696	\$ 24,843	\$ 25,066	\$ 25,367	\$ 25,982
Transfer to Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to CIF	\$ 25,000	\$ 25,000	\$ 25,375	\$ 25,375	\$ 35,000	\$ 30,000	\$ 30,300	\$ 30,755	\$ 31,370	\$ 32,624
Total Special Parks Appropriations	\$ 25,000	\$ 25,000	\$ 25,375	\$ 25,375	\$ 35,000	\$ 30,000	\$ 30,300	\$ 30,755	\$ 31,370	\$ 32,624
Special Parks Fund Ending Balance	\$ 20,982	\$ 44,418	\$ 46,543	\$ 46,543	\$ 42,043	\$ 36,739	\$ 31,282	\$ 25,593	\$ 19,590	\$ 12,947
TRANSIENT GUEST TAX FUND (205)										
Beginning Balance	\$ 42,332	\$ 42,332	\$ 44,321	\$ 44,321	\$ 38,821	\$ 28,821	\$ 25,821	\$ 22,641	\$ 18,652	\$ 15,217
Transient Guest Tax	\$ 28,500	\$ 26,489	\$ 28,500	\$ 28,500	\$ 22,000	\$ 27,000	\$ 27,270	\$ 27,679	\$ 28,233	\$ 29,362
TOTAL REVENUES (Less Beginning Bal.)	\$ 28,500	\$ 26,489	\$ 28,500	\$ 28,500	\$ 22,000	\$ 27,000	\$ 27,270	\$ 27,679	\$ 28,233	\$ 29,362
EDC Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Dev. and Tourism	\$ 26,000	\$ 24,500	\$ 34,000	\$ 34,000	\$ 32,000	\$ 30,000	\$ 30,450	\$ 31,668	\$ 31,668	\$ 31,668
Total Transient Guest Appropriations	\$ 26,000	\$ 24,500	\$ 34,000	\$ 34,000	\$ 32,000	\$ 30,000	\$ 30,450	\$ 31,668	\$ 31,668	\$ 31,668
Transient Guest Tax Fund Ending Balance	\$ 44,832	\$ 44,321	\$ 38,821	\$ 38,821	\$ 28,821	\$ 25,821	\$ 22,641	\$ 18,652	\$ 15,217	\$ 12,911
CDBG FUND (207)										
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CDBG Revenue	\$ 100,000	\$ -	\$ 100,000	\$ 149,085	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
TOTAL REVENUES (Less Beginning Bal.)	\$ 100,000	\$ -	\$ 100,000	\$ 149,085	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to CIF	\$ 100,000	\$ -	\$ 100,000	\$ 149,085	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total CDBG Appropriations	\$ 100,000	\$ -	\$ 100,000	\$ 149,085	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
WATERMAINTENANCE FUND (209) (Previously Water Development Fee Fund)										
Beginning Balance	\$ 59,208	\$ 35,608	\$ 43,458	\$ 43,458	\$ 33,458	\$ 23,458	\$ 20,091	\$ 16,691	\$ 13,223	\$ 9,650
Water Develop. Revenues	\$ 20,000	\$ 27,850	\$ 30,000	\$ 20,000	\$ 25,000	\$ 25,250	\$ 25,503	\$ 26,013	\$ 26,793	\$ 27,865
Transfer from Water Fund	\$ -	\$ -	\$ 45,000	\$ 45,000	\$ 45,000	\$ 44,100	\$ 44,100	\$ 44,762	\$ 45,433	\$ 46,114
TOTAL REVENUES (Less Beginning Bal.)	\$ 20,000	\$ 27,850	\$ 75,000	\$ 65,000	\$ 70,000	\$ 69,350	\$ 69,603	\$ 70,774	\$ 72,226	\$ 73,979
Transfer to Debt Service	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,200	\$ 20,402	\$ 20,810	\$ 21,434	\$ 22,292
Facility Maintenance & Preservation	\$ -	\$ -	\$ 55,000	\$ 55,000	\$ 60,000	\$ 52,517	\$ 52,601	\$ 53,432	\$ 54,364	\$ 55,403
Total Water Develop. Appropriations	\$ 20,000	\$ 20,000	\$ 75,000	\$ 75,000	\$ 80,000	\$ 72,717	\$ 73,003	\$ 74,242	\$ 75,798	\$ 77,694
Water Maintenance Fund Ending Balance	\$ 59,208	\$ 43,458	\$ 43,458	\$ 33,458	\$ 23,458	\$ 20,091	\$ 16,691	\$ 13,223	\$ 9,650	\$ 5,935
SEWER MAINTENANCE FUND (210) (Previously Sewer Development Fee Fund)										
Beginning Balance	\$ 146,200	\$ 146,200	\$ 93,042	\$ 93,042	\$ 63,042	\$ 54,042	\$ 45,652	\$ 36,020	\$ 26,209	\$ 16,940
Sewer Develop. Revenues	\$ 40,000	\$ 37,325	\$ 60,000	\$ 50,000	\$ 60,000	\$ 60,600	\$ 61,206	\$ 62,430	\$ 64,303	\$ 66,875
Transfer from Sewer Fund	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,150	\$ 15,302	\$ 15,531	\$ 15,842	\$ 16,475
TOTAL REVENUES (Less Beginning Bal.)	\$ 40,000	\$ 37,325	\$ 75,000	\$ 65,000	\$ 75,000	\$ 75,750	\$ 76,508	\$ 77,961	\$ 80,145	\$ 83,350
Transfer to Debt Service	\$ 40,000	\$ 20,483	\$ 40,000	\$ 40,000	\$ 41,000	\$ 42,000	\$ 44,000	\$ 45,000	\$ 46,000	\$ 46,000
Transfer to Sewer Fund	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facility Maintenance & Preservation	\$ -	\$ -	\$ 55,000	\$ 55,000	\$ 43,000	\$ 42,140	\$ 42,140	\$ 42,772	\$ 43,414	\$ 44,065
Total Sewer Develop. Appropriations	\$ 110,000	\$ 90,483	\$ 95,000	\$ 95,000	\$ 84,000	\$ 84,140	\$ 86,140	\$ 87,772	\$ 89,414	\$ 90,065
Sewer Maintenance Fund Ending Balance	\$ 76,200	\$ 93,042	\$ 73,042	\$ 63,042	\$ 54,042	\$ 45,652	\$ 36,020	\$ 26,209	\$ 16,940	\$ 10,225

**5-Year Financial Forecast
Updated July, 2020**

	2019 Budget	2019 Audited	2020 Budget	2020 Projected	2021 Proposed Budget	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
CAPITAL IMPROVEMENT FUND (305)										
Beginning Balance	\$ 1,100,627	\$ 1,100,627	\$ 377,297	\$ 377,297	\$ 350,429	\$ 212,049	\$ 462,520	\$ 416,233	\$ 198,230	\$ 202,822
Revenues										
Pending Projects Prior Years										
Transfer from Gen. Fund Prop. Taxes	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Gen. Fund Sales Tax	\$ 66,620	\$ 66,620	\$ 66,620	\$ 66,620	\$ 66,620	\$ 65,221	\$ 65,900	\$ 66,818	\$ 68,222	\$ 70,151
Federal Fund Exchange (from KDOT)	\$ 65,000	\$ 58,601	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
Aquatic Center Paint Sinking Fund				\$ -						
MISC Grant Monies				\$ -						
Transfer from CDBG	\$ 100,000	\$ -	\$ 100,000	\$ 149,085	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Transfer from Special Parks	\$ 25,375	\$ 25,000	\$ 25,375	\$ 25,375	\$ 35,000	\$ 30,000	\$ 30,300	\$ 30,755	\$ 31,370	\$ 32,624
Transfer from Special Highway	\$ 131,950	\$ 130,000	\$ 131,950	\$ 131,950	\$ 125,000	\$ 126,250	\$ 127,513	\$ 129,425	\$ 130,000	\$ 135,200
Transfer from Electric Utility	\$ 25,000	\$ 32,081	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Transfer from Water Development				\$ -						
Transfer from Capital Projects	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excise Tax	\$ 45,000	\$ 17,220	\$ 45,000	\$ 20,000	\$ 50,000	\$ 50,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
JoCo CARS	\$ -	\$ -		\$ 579,361	\$ 550,000					
Federal STP					\$ -		\$ 1,500,000			
JoCo SMAC						\$ 150,000		\$ -	\$ -	\$ -
2017 Bond Proceeds										
2017 Bond Premium										
2019 Debt Issues	\$ 750,000	\$ 2,003,841								
2020 Debt Issue			\$ 750,000		\$ 1,100,000					
2020 Park Referendum Bond										
2021 Debt Issue					\$ -					
2022 Debt Issue						\$ 1,786,000				
Traffic Benefit Dist			\$ -		\$ 450,000					
Developer / Benefit District Contributions					\$ -	\$ 250,000	\$ 200,000			
TOTAL REVENUES (Less Beginning Bal.)	\$ 1,208,945	\$ 2,333,363	\$ 1,208,945	\$ 1,062,391	\$ 2,566,620	\$ 2,647,471	\$ 2,153,712	\$ 456,997	\$ 459,592	\$ 467,976
Appropriations										
Sunflower WTP Improvements	\$ -	\$ 614,692								
CIP Program	1615000	\$ 2,442,002	\$ 875,000	\$ 1,089,259	\$ 2,705,000	\$ 2,397,000	\$ 2,200,000	\$ 675,000	\$ 455,000	\$ 130,000
Transfer to Debt Service	\$ 35,000									
Settlement Charges										
Bond Discount										
Refunding of Bonds										
Total Capital Project Appropriations	\$ 1,650,000	\$ 3,056,694	\$ 875,000	\$ 1,089,259	\$ 2,705,000	\$ 2,397,000	\$ 2,200,000	\$ 675,000	\$ 455,000	\$ 130,000
Auditor Journal Entry--Prior Year's Expenses										
Ending Balance	\$ 659,572	\$ 377,297	\$ 711,242	\$ 350,429	\$ 212,049	\$ 462,520	\$ 416,233	\$ 198,230	\$ 202,822	\$ 540,797
ELECTRIC UTILITY FUND (602)										
Beginning Balance	\$ 1,236,148	\$ 1,236,148	\$ 1,539,584	\$ 1,539,584	\$ 1,567,735	\$ 1,546,924	\$ 1,419,163	\$ 1,479,626	\$ 1,521,785	\$ 1,552,471
Interest Income	\$ -	\$ 33,516.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
Vehicle Purchase Program Revenues	\$ 131,746.00	49,625.00	70,019.65	70,019.65	106,732.00	\$ 172,239.00	\$ 203,463.00	\$ 187,159.00	\$ 155,686.00	\$ 193,898.00
Loan Repayment (vehicles, lease purchases)		\$ 131,694	\$ 59,132	\$ 59,132	\$ 42,457			\$ -	\$ -	\$ -
Repayment of Commerce Project. Transfer from Water	\$ 225,000	\$ 225,000								
TOTAL REVENUES (Less Beginning Bal.)	\$ 356,746	\$ 439,835	\$ 154,151	\$ 154,151	\$ 174,189	\$ 197,239	\$ 228,463	\$ 212,159	\$ 180,686	\$ 218,898
Trucks / Equipment Purchases	\$ 95,000	\$ 104,318	\$ 271,000	\$ 101,000	\$ 170,000	\$ 300,000	\$ 143,000	\$ 145,000	\$ 125,000	\$ 125,000
Transfer to Capital Improvement	\$ 20,000	\$ 32,081	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Total Electric Utility Appropriations	\$ 115,000	\$ 136,399	\$ 296,000	\$ 126,000	\$ 195,000	\$ 325,000	\$ 168,000	\$ 170,000	\$ 150,000	\$ 150,000
Ending Balance	\$ 1,477,894	\$ 1,539,584	\$ 1,397,735	\$ 1,567,735	\$ 1,546,924	\$ 1,419,163	\$ 1,479,626	\$ 1,521,785	\$ 1,552,471	\$ 1,621,369
SPONSORSHIP FUND (211)										
Beginning Balance	\$ 22,219	\$ 22,219	\$ 22,419	\$ 25,579	\$ 25,579	\$ 25,579	\$ 25,579	\$ 25,579	\$ 25,579	\$ 25,579
Donations	\$ 4,050	\$ 4,445	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,040	\$ 4,080	\$ 4,142	\$ 4,224	\$ 4,393
TOTAL REVENUES (Less Beginning Bal.)	\$ 4,050	\$ 4,445	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,040	\$ 4,080	\$ 4,142	\$ 4,224	\$ 4,393
Total Sponsorship Fund Appropriations	\$ 3,850	\$ 1,085	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,040	\$ 4,080	\$ 4,142	\$ 4,224	\$ 4,393
Ending Balance	\$ 22,419	\$ 25,579	\$ 22,419	\$ 25,579	\$ 25,579	\$ 25,579	\$ 25,579	\$ 25,579	\$ 25,579	\$ 25,579
COMMUNITY CENTER BUILDING MAINTENANCE (212)										
Beginning Balance			\$ -	\$ -	\$ -	\$ 3,103	\$ 6,237	\$ 9,403	\$ 12,616	\$ 15,893
Transfer In from General			\$ 35,000	\$ 35,000	\$ 38,103	\$ 38,484	\$ 38,869	\$ 39,452	\$ 40,241	\$ 41,851
TOTAL REVENUES (Less Beginning Bal.)			\$ 35,000	\$ 35,000	\$ 38,103	\$ 38,484	\$ 38,869	\$ 39,452	\$ 40,241	\$ 41,851
Building Improvements			\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,350	\$ 35,704	\$ 36,239	\$ 36,964	\$ 38,442
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ 3,103	\$ 6,237	\$ 9,403	\$ 12,616	\$ 15,893	\$ 19,301
AQUATIC CENTER MAINTENANCE FUND (213)										
Beginning Balance			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In from General			\$ 32,500	\$ 32,500	\$ 30,000	\$ 30,300	\$ 30,603	\$ 31,062	\$ 31,683	\$ 32,951
TOTAL REVENUES (Less Beginning Bal.)			\$ 32,500	\$ 32,500	\$ 30,000	\$ 30,300	\$ 30,603	\$ 31,062	\$ 31,683	\$ 32,951
Building Improvements			\$ 32,500	\$ 32,500	\$ 30,000	\$ 30,300	\$ 30,603	\$ 31,062	\$ 31,683	\$ 32,951
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				

**5-Year Financial Forecast
Updated July, 2020**

	2019 Budget	2019 Audited	2020 Budget	2020 Projected	2021 Proposed Budget	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
COMMERCE DRIVE TIF (605)										
Beginning Balance		\$ -	\$ -	\$ 630	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
Ad Valorem		\$ 64,696		\$ 65,000	\$ 65,000	\$ 66,300	\$ 67,626	\$ 69,993	\$ 73,493	\$ 79,372
Harps Sales Tax		\$ 107,323	\$ -	\$ 100,000	\$ 137,000	\$ 137,000	\$ 139,055	\$ 141,836	\$ 146,091	\$ 151,935
TOTAL REVENUES (Less Beginning Bal.)		\$ 172,019	\$ -	\$ 165,000	\$ 203,000	\$ 203,300	\$ 206,681	\$ 211,829	\$ 219,584	\$ 231,307
Transfer to Trustee		\$ 169,675		\$ 160,000	\$ 200,000	\$ 201,267	\$ 204,614	\$ 209,711	\$ 217,388	\$ 228,994
Administrative fee		\$ 1,714		\$ 1,800	\$ 2,000	\$ 2,033	\$ 2,067	\$ 2,118	\$ 2,196	\$ 2,313
Total Expenses		\$ 171,389	\$ -	\$ 164,000	\$ 203,000	\$ 203,300	\$ 206,681	\$ 211,829	\$ 219,584	\$ 231,307
Ending Balance	\$ -	\$ 630	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SHUGHART TRUST FUND										
Beginning Balance	\$ 23,899	\$ 23,899	\$ 23,999	\$ 23,999	\$ 24,099	\$ 24,399	\$ 24,699	\$ 24,999	\$ 25,299	\$ 25,599
Interest Income	\$ 100	\$ 100	\$ 100	\$ 100	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
TOTAL REVENUES (Less Beginning Bal.)	\$ 23,999	\$ 23,999	\$ 24,099	\$ 24,099	\$ 24,399	\$ 24,699	\$ 24,999	\$ 25,299	\$ 25,599	\$ 25,899
Total Shughart Trust Fund Appropriations										
Ending Balance	\$ 23,999	\$ 23,999	\$ 24,099	\$ 24,099	\$ 24,399	\$ 24,699	\$ 24,999	\$ 25,299	\$ 25,599	\$ 25,899
ENHANCEMENT COMM FOUNTAIN FUND										
Beginning Balance	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES (Less Beginning Bal.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Total Comm. Fountain Fund Appropriations										
Ending Balance	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801				
Total Ending Balance All Funds (Prior Year)	\$ 4,372,223	\$ 5,418,768	\$ 5,364,254	\$ 4,902,777	\$ 4,536,982	\$ 4,418,860	\$ 4,209,185	\$ 3,878,887	\$ 3,913,574	\$ 4,446,639
Total Ending Balance All Funds (6-Yr Avg.)	\$ 4,912,080	\$ 5,143,610	\$ 5,168,126	\$ 4,991,214	\$ 4,945,791	\$ 4,899,612	\$ 4,818,867	\$ 4,650,397	\$ 4,665,339	\$ 4,546,215



5-YEAR FORECAST VEHICLE AND EQUIPMENT REPLACEMENT PROGRAM

Vehicle & Equipment Replacement Program		Electric Reserve Loan & Payment Schedules											
Original Equipment Description (2017 or Prior)	Replacement Equipment Description	Replacement Cost	Payment Schedules										
			Term										
			5 years										
			Interest Rate										
			3%										
			2019	2020	2021	2022	2023	2024	2025	2026			
Ford F-150 Pickup with Mid-Box	TBD	\$ 20,000.00				\$4,367.09	\$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	\$8,103.09	\$8,103.09	\$8,103.09	\$8,103.09						
Ford F-150 Pick-Up	TBD	\$ 20,000.00				\$4,367.09	\$4,367.09	\$4,367.09	\$4,367.09	\$4,367.09			
GMC 3500 Flat Bed	Ford F 250 4x2	\$ 36,779.45	\$8,734.18	\$6,954.25	\$6,954.25	\$6,954.25	\$6,954.25						
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			
Ford F-150 Pick-Up	TBD	\$ 20,000.00											
GMC 1500 Pickup	Ford F 250 4x4	\$ 34,982.00	\$7,642.41	\$7,311.00	\$7,311.00	\$7,311.00	\$7,311.00						
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	\$ -											
Peterbilt	TBD	\$ 175,000.00	\$26,784.00	\$26,784.00	\$26,784.00	\$26,784.00	\$26,784.00					\$38,212.05	
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	\$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		\$21,835.46	
International 4900 Dump Truck 5 Yard	5-Yard Dumptruck	\$ 170,000.00											
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	\$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	\$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		\$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		\$30,569.64	
Ford F-250 with Utility Topper	TBD	\$ 25,000.00						\$5,458.86	\$5,458.86	\$5,458.86		\$5,458.86	
Ford F-250 with Reading U98A Service Body	TBD	\$ 30,000.00								\$6,550.64		\$6,550.64	
Chevrolet S-10 Pickup	Not Replaced	\$ 18,000.00		\$3,930.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Ford F-150 Pickup	Ford F 250 4x4 Reg Cab	\$ 19,000.00	\$4,148.74	\$6,121.75	\$6,121.75	\$6,121.75	\$6,121.75	\$6,121.75	\$6,121.75	\$6,121.75			
Ford F-150 Pickup 4x4	Ford F 250 4x4 Extend Cab	\$ 24,000.00	\$5,240.51	\$6,790.14	\$6,790.14	\$6,790.14	\$6,790.14	\$6,790.14	\$6,790.14	\$6,790.14			
Ford F-150 Pick-Up	TBD	\$ 25,000.00						\$5,458.86	\$5,458.86	\$5,458.86		\$5,458.86	
Ford F-550 With Utility Bed	TBD	\$ 75,000.00							\$16,376.59	\$16,376.59		\$16,376.59	
Ford Fusion sedan	TBD	\$ 18,000.00						\$3,930.38	\$3,930.38	\$3,930.38		\$3,930.38	
Yearly Totals			\$ 47,527.68	\$ 71,206.15	\$ 107,918.69	\$ 173,425.06	\$ 204,649.77	\$ 187,158.84	\$ 192,807.09	\$ 193,898.86			

Vehicle & Equipment Replacement Program									
Contractor's Equipment Annual Lease Schedule									
Original Equipment Description (2017 or Prior)	Replacement Equipment Description	2019	2020	2021	2022	2023	2024	2025	2026
Kubota L3130 Tractor 4x4 with Rhino Front Loader+	John Deere 3033R with Cab	\$ 6,039.70	\$ 6,039.70	\$ 6,039.70	\$ 6,039.70	\$ 5,200.00	\$ 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	\$ 5,956.51	\$ 5,956.51	\$ 5,956.51	\$ 7,445.64	\$ 9,307.05	\$ 11,633.81
Massey Ferguson Tractor 5460 Tier III+	TBD	\$ -	\$ -	\$ -	\$ 13,784.00	\$ 13,784.00	\$ 13,784.00	\$ 13,784.00	\$ 13,784.00
John Deere 410G Backhoe+	TBD		\$17,455.66	\$ 17,455.66	\$ 17,455.66	\$ 17,455.66	\$ 17,455.66	\$ 20,000.00	\$ 20,000.00
John Deere 770BH Motor Grader									
Stone Asphalt Roller/Compactor Purchased 6/6/08*	Hamm HD 14 VV 4.6 Ton Articulated	\$ 7,481.37	\$ 7,481.37	\$ 7,481.37	\$ 7,481.37	\$ 7,481.37	\$ 8,229.51	\$ 8,229.51	\$ 8,229.51
Bobcat Skid-Steer Loader *	Bobcat Skid-Steer Loader *	\$ 8,487.20	\$ 8,741.82	\$ 10,520.88	\$ 10,836.51	\$ 11,161.60	\$ 11,496.45	\$ 11,841.34	\$ 12,196.58
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	\$ 16,047.29	\$ 19,256.75	\$ 23,108.09	\$ 27,729.71	\$ 33,275.66
John Deere 410G Backhoe+	John Deere 310SL HL	\$16,648.75	\$16,648.75	\$ 16,648.75	\$ 16,648.75	\$ 16,648.75	\$ 19,978.50	\$ 23,974.20	\$ 28,769.04
Vermeer LP 855 SDT Vacuum unit	TBD	\$ -	\$ -	\$ 18,120.00	\$ 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	\$ 4,504.20	\$ 4,504.20	\$ 4,504.20	\$ 4,504.20	\$ 4,504.20	\$ 5,630.25	\$ 7,037.81	\$ 8,797.27
N/A	John Deere 50G Compact	\$10,192.04	\$10,192.04	\$ 10,192.04	\$ 10,192.04	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
	TOTALS	\$72,728.60	\$90,438.88	\$110,291.85	\$127,066.02	\$131,568.84	\$142,448.10	\$157,223.62	\$172,005.86
Total Departmental									
Parks		\$ 6,039.70	\$ 6,039.70	\$ 6,039.70	\$ 6,039.70	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00
Streets		\$35,343.91	\$53,054.19	\$ 54,787.16	\$ 71,561.33	\$ 75,095.89	\$ 81,519.35	\$ 90,891.61	\$ 99,119.56
Water		\$31,344.99	\$31,344.99	\$ 49,464.99	\$ 49,464.99	\$ 51,272.95	\$ 55,728.75	\$ 61,132.01	\$ 67,686.31

Electric Reserve Payments by Department									
New Electric Reserve Payments	2018	2019	2020	2021	2022	2023	2024	2025	2026
Streets		\$ 34,426.41	\$ 42,829.18	\$ 79,949.46	\$ 106,152.01	\$ 127,987.47	\$ 110,269.06	\$ 68,781.69	\$ 106,993.74
Inspections		\$ -	\$ -	\$ -	\$ 4,367.09	\$ 4,367.09	\$ 8,734.18	\$ 8,734.18	\$ 8,734.18
Water		\$ -	\$ 13,319.63	\$ 12,911.89	\$ 12,911.89	\$ 12,911.89	\$ 18,370.75	\$ 21,835.46	\$ 21,835.46
Sewer		\$ -	\$ -	\$ -	\$ 30,569.64	\$ 30,569.64	\$ 36,028.50	\$42,579.14	\$42,579.14
Parks		\$ 13,101.27	\$ 15,057.34	\$ 15,057.34	\$ 19,424.43	\$ 24,883.30	\$ 9,825.96	\$ 9,825.96	\$ 9,825.96
admin		\$ -	\$ -	\$ -	\$ -	\$ 3,930.38	\$ 3,930.38	\$ 3,930.38	\$ 3,930.38
Previous Payments									
	2018	2019	2020	2021	2022	2023	2024	2025	2026
Parks	28380	28380	28380	28380					
Streets	27442.56	27442.56	14076.58	14076.58					
Water	11668.72	0							
Sewer	16675.03	16675.03	16675.03						
TOTAL Electric Reserve Payments									
	2018	2019	2020	2021	2022	2023	2024	2025	2026
Streets	\$ 27,442.56	\$ 61,868.97	\$ 56,905.76	\$ 94,026.04	\$ 106,152.01	\$ 127,987.47	\$ 110,269.06	\$ 68,781.69	\$ 106,993.74
Inspections	\$ -	\$ -	\$ -	\$ -	\$ 4,367.09	\$ 4,367.09	\$ 8,734.18	\$ 8,734.18	\$ 8,734.18
Water	\$ 11,668.72	\$ -	\$ 13,319.63	\$ 12,911.89	\$ 12,911.89	\$ 12,911.89	\$ 18,370.75	\$ 21,835.46	\$ 21,835.46
Sewer	\$ 16,675.03	\$ 16,675.03	\$ 16,675.03	\$ -	\$ 30,569.64	\$ 30,569.64	\$ 36,028.50	\$ 42,579.14	\$ 42,579.14
Parks	\$ 28,380.00	\$ 41,481.27	\$ 43,437.34	\$ 43,437.34	\$ 19,424.43	\$ 24,883.30	\$ 9,825.96	\$ 9,825.96	\$ 9,825.96
admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,930.38	\$ 3,930.38	\$ 3,930.38	\$ 3,930.38
TOTAL	\$ 84,166.31	\$ 120,025.27	\$ 130,337.76	\$ 150,375.27	\$ 173,425.06	\$ 204,649.77	\$ 187,158.84	\$ 155,686.81	\$ 193,898.86
Lease Purchase Payments by Department									
Lease Purchase Payments	2018	2019	2020	2021	2022	2023	2024	2025	2026
Streets	\$ 38,465.34	\$ 35,343.91	\$ 53,054.19	\$ 54,787.16	\$ 71,561.33	\$ 75,095.89	\$ 81,519.35	\$ 90,891.61	\$ 153,144.12
Inspections									
Water	\$ 10,192.04	\$ 31,344.99	\$ 31,344.99	\$ 49,464.99	\$ 49,464.99	\$ 51,272.95	\$ 55,728.75	\$ 61,132.01	\$ 111,253.18
Sewer									
Parks	\$ -	\$ 6,039.70	\$ 6,039.70	\$ 6,039.70	\$ 6,039.70	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00
admin									
TOTAL	\$ 48,657.38	\$ 72,728.60	\$ 90,438.88	\$ 110,291.85	\$ 127,066.02	\$ 131,568.84	\$ 142,448.10	\$ 157,223.62	\$ 269,597.30
TOTAL CAP OUTLAY									
TOTAL Payments	2018	2019	2020	2021	2022	2023	2024	2025	2026
Streets	\$ 65,907.90	\$ 97,212.88	\$ 109,959.95	\$ 148,813.20	\$ 177,713.34	\$ 203,083.35	\$ 191,788.41	\$ 159,673.30	\$ 260,137.86
Inspections	\$ -	\$ -	\$ -	\$ -	\$ 4,367.09	\$ 4,367.09	\$ 8,734.18	\$ 8,734.18	\$ 8,734.18
Water	\$ 21,860.76	\$ 31,344.99	\$ 44,664.62	\$ 62,376.88	\$ 62,376.88	\$ 64,184.84	\$ 74,099.50	\$ 82,967.47	\$ 133,088.64
Sewer	\$ 16,675.03	\$ 16,675.03	\$ 16,675.03	\$ -	\$ 30,569.64	\$ 30,569.64	\$ 36,028.50	\$ 42,579.14	\$ 42,579.14
Parks	\$ 28,380.00	\$ 47,520.97	\$ 49,477.04	\$ 49,477.04	\$ 25,464.13	\$ 30,083.30	\$ 15,025.96	\$ 15,025.96	\$ 15,025.96
admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,930.38	\$ 3,930.38	\$ 3,930.38	\$ 3,930.38
TOTAL	\$ 132,823.69	\$ 192,753.87	\$ 220,776.64	\$ 260,667.12	\$ 300,491.09	\$ 336,218.60	\$ 329,606.94	\$ 312,910.43	\$ 463,496.16

LINE ITEM BUDGET SHEETS

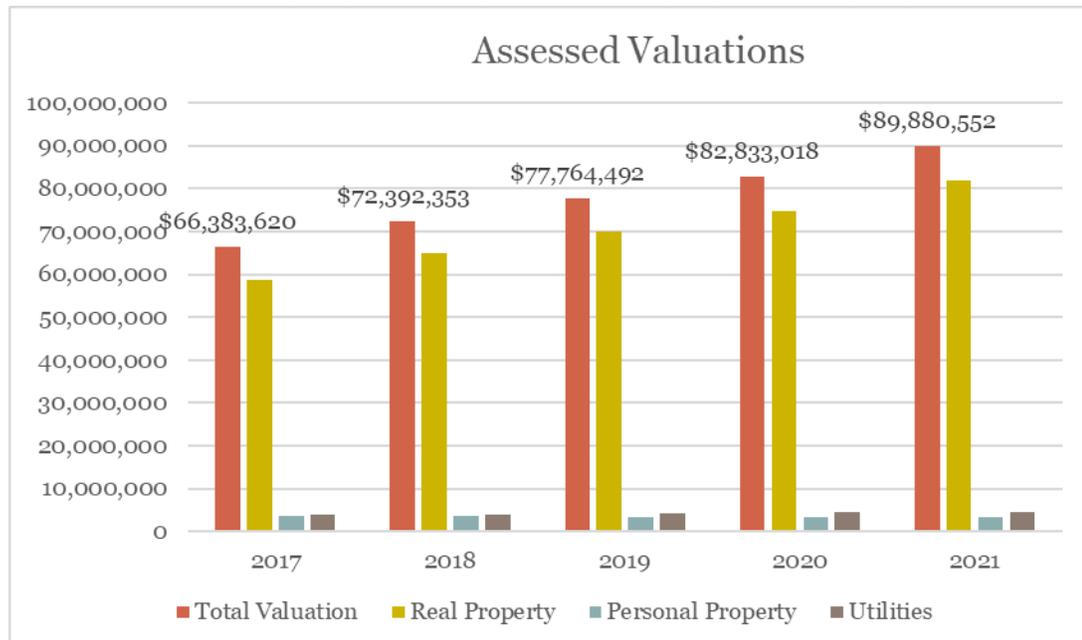
PROPERTY TAX SUPPORTED FUNDS

Budgeted funds supported, at least partly, by property tax include the General Fund, Law Enforcement Fund, and the Debt Service Fund. 2021 will be the fourth 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 2020 (which is the figure used to set the 2021 tax rates) is \$89,880,552 This represents a 8.4% increase over the 2019 valuation of \$82,833,018.
- b. The Total assessed valuation of \$89,880,552 includes the following:
 - i. Real Estate: \$ 81,935,243
 - ii. Personal Property: \$3,283,920
 - iii. State Assessed: \$4,661,389
- c. Appraisal trends over the past four years are as follows:

<u>Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Utilities</u>	<u>Total Valuation</u>
2021	\$81,935,243	\$3,283,920	\$4,661,389	\$89,880,522
2020	74,821,216	3,387,643	4,624,159	82,833,018
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

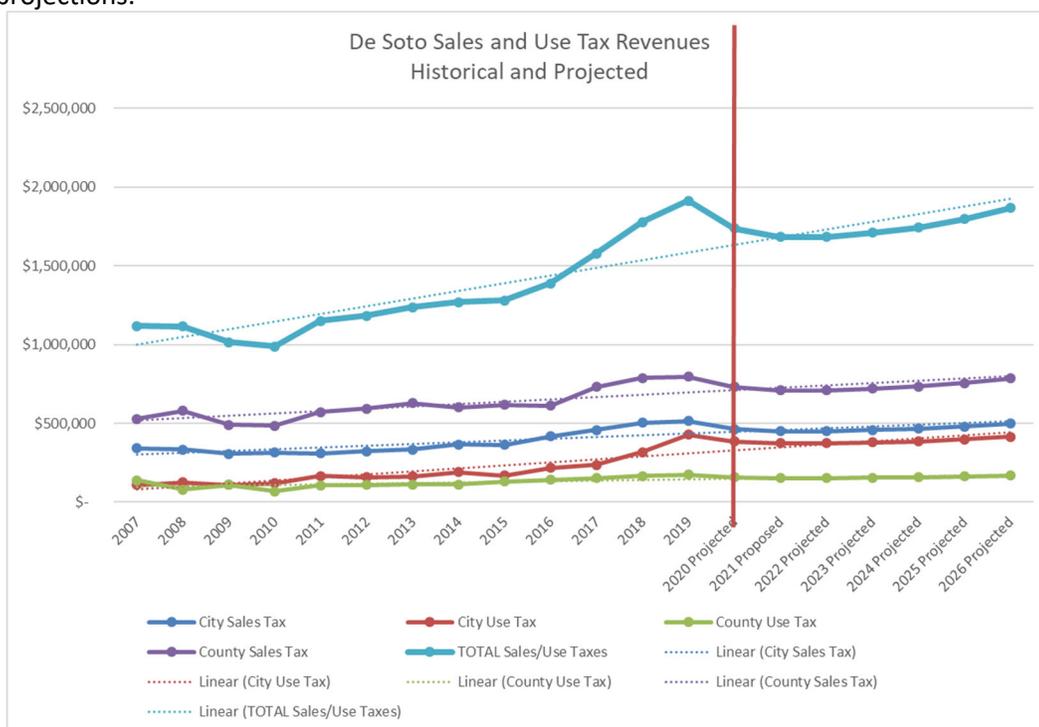


2. **Sales Tax Revenues** Nothing dominated the 2021 budget discussions more than sales tax projections. Representing approximately 40% of General Fund revenues, they are a crucial part of the City’s ability to maintain its sound financial footing.

- a. Despite the COVID related economic shutdowns in March and April, (or perhaps because of them), January through May sales tax collections in 2020 are up approximately 10% from those collected during the same period in 2020. It is speculated that this trend is the result of a shift on consumer behavior to online shopping and toward a more local focus on groceries and other essential needs. However, the precise cause of this trend has not been formally analyzed.
- b. Increasingly it is recognized that we lack a degree of specificity about our sales tax profile, and often struggle to explain why we often seem to be out of step with the rest of the county. In 2017 and 2018 we saw impressive sales tax growth while the rest of the county saw only modest increases. In 2019, our sales tax collections took a dip while the rest of the county continued modest gains. We have engaged our financial advisors and the Kansas Department of Revenue to seek clarity on this issue.
- c. Based on actual revenues collected and economic trend analysis available to us at the time of budget adoption, we have projected our 2020 sales tax to decline by 10% from the amount we collected in 2019. For 2021 and beyond, the following percentage projection adjustments were incorporated into the 5-year fiscal forecast. These figures are largely based on the City’s experience during the great recession of 2008 – 2012.

	2021	2022	2023	2024	2025	2026
Percentage Change from Previous Year	-3%	0%	+1.5%	+2.0%	+3%	+4%

d. The chart below reflects actual sales tax collections through 2019, our projections for 2020, the proposed budget figure for 2021, and projections reflecting the table above through the remainder of the 5-year projections.

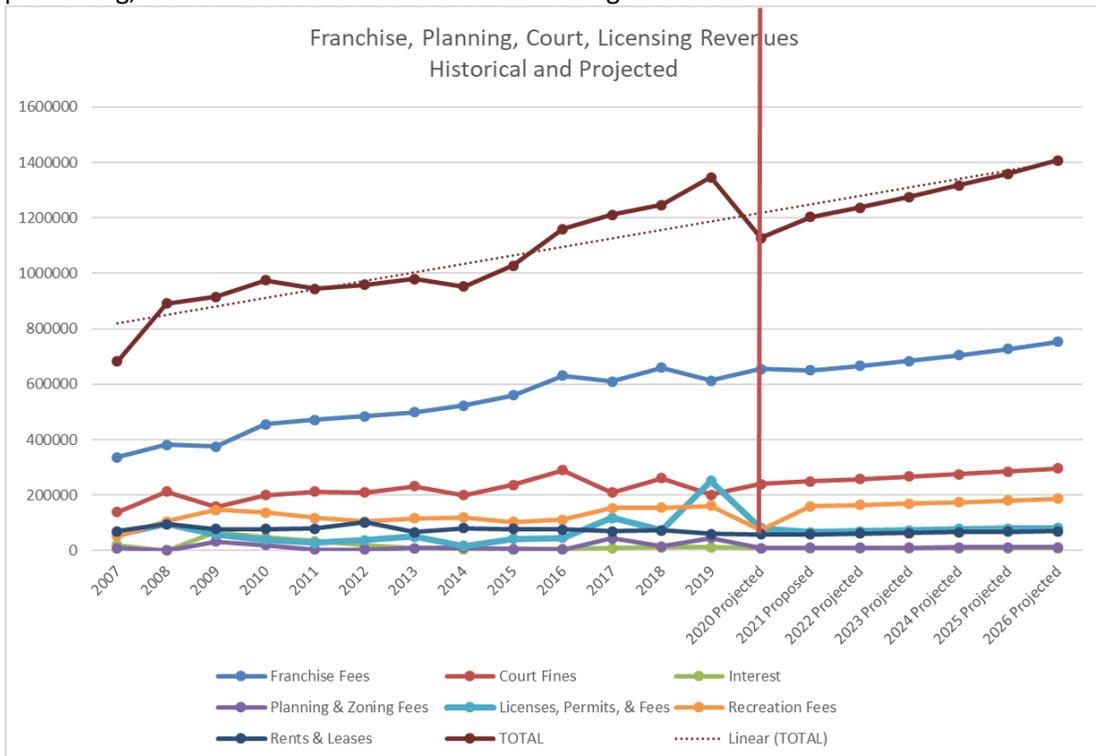


Fund 101 – General Fund Revenues

1. General Fund Revenues

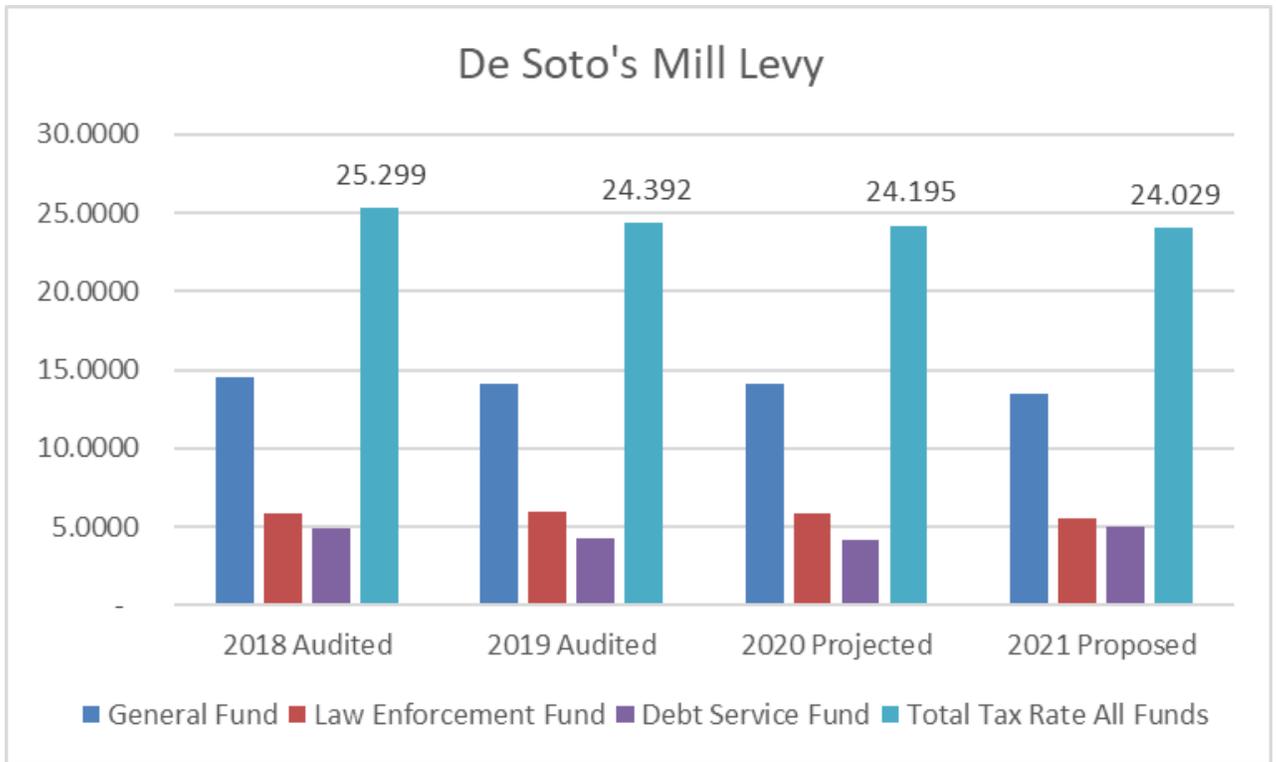
There is much uncertainty surrounding the potential impacts of the COVID-19 pandemic on general fund revenues, both short and long term. An obvious course of action is to project most revenues much more conservatively than has been the practice in the past, although we have always tried to be conservative with revenue forecasts. Largely, we have relied on our experience during the great recession of 2008 – 2012 to model future revenues.

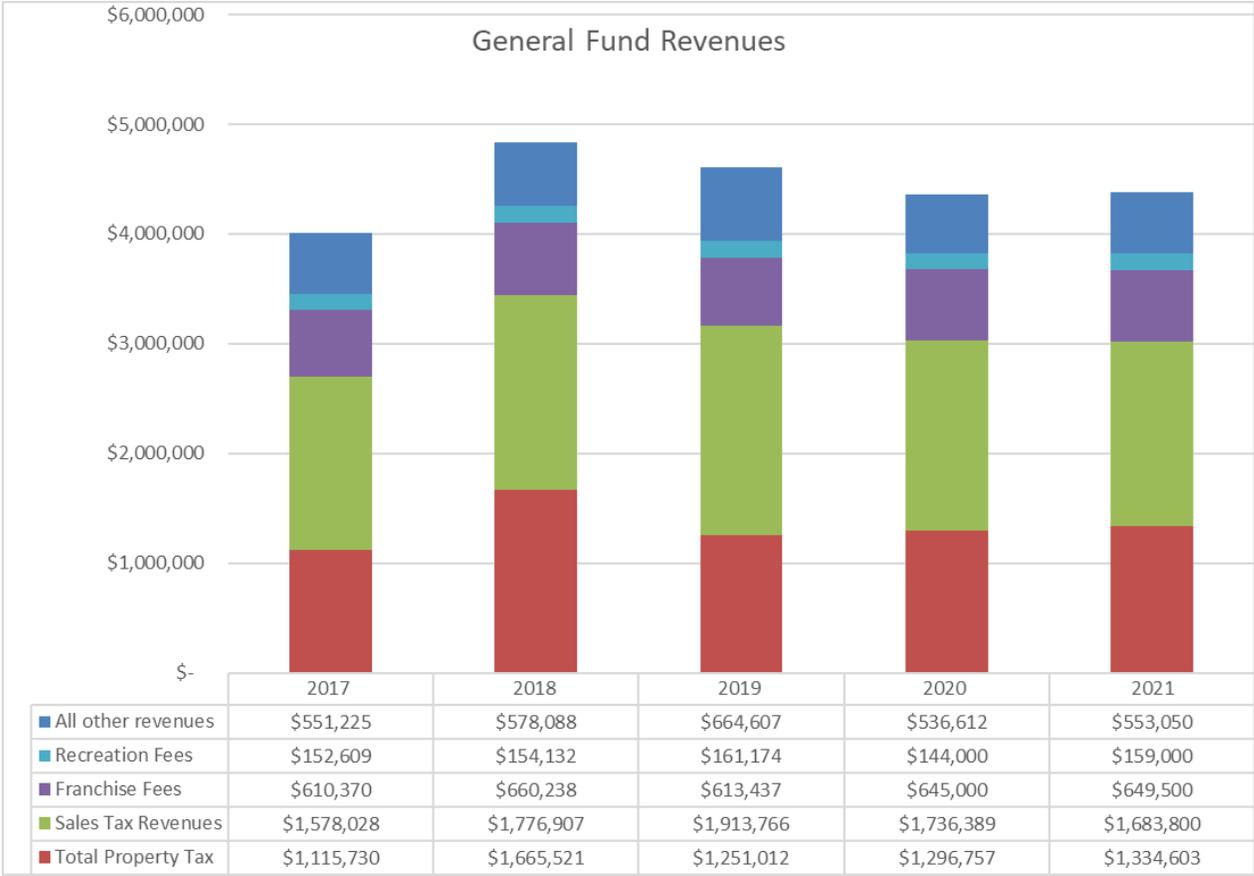
- a. Franchise fees revenues are projected to end 2020 at approximately \$655,000, which is an increase of 7% over the prior year. The 2021 budget estimates franchise revenues of \$649,500, which is about a 0.9% decrease from 2020. With the number of new housing starts in 2019 and 2020, it is predicted that franchise revenues will increase steadily throughout the next 24 to 36 months, despite the expected recession.
- b. Recreation fees are projected to dip for 2020 due to the cancellation of spring programs and the shortened pool season. For 2021, we forecast a rebound on the assumption that recreation programs will be able to return to normal.
- c. Permit and licensing fee revenues are strong through the first quarter of 2020 and are expected to exceed the \$65,000 amount budgeted for this year and end the year at \$80,100. Despite the expected recession coming in 2021, we expect continued strength in permitting fees with high-valuation Merck expansions on the horizon, and the Country Village Apartments permit and other residential activity pending. In 2019 we collected a total of \$251,556, but this was largely the result of a Merck expansion project. To remain conservative, the 2021 budget shows a modest revenue of \$66,300.
- d. The chart below shows the historical and expected revenues generated by franchise, recreation, permitting, and other fee-based revenues into the general fund.



- e. Sales Tax Projections: As stated previously in this document, sales tax collections remain healthy despite the COVID shutdowns. We have projected 2020 sales tax collections at 10% below the 2019 amount and budgeted a further 3% reduction for 2021.
- f. General Fund ad-valorem tax revenues are set at \$1,211,467, Debt Service ad-valorem revenues are \$414,415, and Law Enforcement ad-valorem revenues are \$498,838 for a total of \$2,124,720. This is below the maximum allowable under the state’s tax lid calculations of \$2,153,715.
- g. The 2021 budget represents the fourth year in a row of decreasing mill levy in De Soto. The total 2021 City mill levy is projected at 24.029 Mills.

TAX RATES (MILLS) ALL FUNDS	2018 Audited	2019 Audited	2020 Draft Projected	2021 Proposed
General Fund	14.5064	14.145	14.145	13.479
Law Enforcement Fund	5.8700	5.997	5.850	5.550
Debt Service Fund	4.9221	4.250	4.200	5.000
Total Tax Rate All Funds	25.299	24.392	24.195	24.029
Total Annual Tax Increase-- All Funds	-6.5%	-3.8%	-0.8%	-0.7%





Fund: 0101 - General Fund

Department: 000 - Non-Departmental

Revenue

AcctClass: 310 - Taxes		2019 Budget	2019 Actual	2020 Budget	2021 Budget
0101-000-31100	Ad Valorem	1,101,417.00	1,119,460.57	1,172,357.00	1,211,467.00
0101-000-31101	Delinquent Real Estate Taxes	5,000.00	10,660.58	5,300.00	7,000.00
0101-000-31310	City Sales Tax	435,000.00	515,587.33	475,000.00	450,000.00
0101-000-31320	City Use Tax	240,000.00	427,716.81	310,000.00	373,000.00
0101-000-31330	County Use Tax	150,000.00	173,860.38	150,000.00	152,000.00
0101-000-31340	County Sales Tax	780,000.00	796,602.40	765,000.00	708,800.00
0101-000-31500	Motor Vehicle Tax	92,346.00	96,074.44	95,000.00	96,000.00
0101-000-31600	Recreational Vehicle Tax	1,255.00	1,427.05	1,250.00	1,200.00
0101-000-31610	Watercraft	-	494.83	-	-
0101-000-31650	Heavy Truck Tax	226.00	663.25	230.00	220.00
0101-000-31660	Commercial Vehicle Tax	3,793.00	4,084.95	3,950.00	4,146.00
0101-000-31700	Liquor Tax General	14,000.00	18,029.52	14,000.00	14,210.00
0101-000-31801	Delinquent Personal Taxes	350.00	17.01	350.00	360.00
Total Taxes		2,823,387.00	3,164,679.12	2,992,437.00	3,018,403.00
AcctClass: 320 - Franchise Fees					
0101-000-33600	Natural Gas Franchise Tax	75,000.00	92,437.13	86,000.00	87,500.00
0101-000-33700	Telephone Franchise Tax	4,000.00	3,949.92	4,000.00	4,000.00
0101-000-33800	Cable Tv Franchise Tax	42,000.00	44,886.88	45,000.00	45,000.00
0101-000-33900	Westar Franchise Tax	470,000.00	472,162.80	510,000.00	513,000.00
Total Franchise Fees		591,000.00	613,436.73	645,000.00	649,500.00
AcctClass: 325 - Interest					
0101-000-36112	Interest Earnings	6,000.00	11,616.24	9,000.00	9,000.00
Total Interest		6,000.00	11,616.24	9,000.00	9,000.00
AcctClass: 330 - Planning and Zoning Fees					
0101-000-34413	Site Plan Review Apps	2,000.00	2,955.00	2,000.00	3,000.00
0101-000-34414	Preliminary Plat Application	-	1,295.00	2,000.00	2,000.00
0101-000-34415	Final Plat Application	200.00	1,640.00	500.00	500.00
0101-000-34423	Other Special Use Permits	-	450.00	-	-
0101-000-34429	Other Planning Fees	3,000.00	39,739.70	4,500.00	4,500.00
Total Planning and Zoning		5,200.00	46,079.70	9,000.00	10,000.00
AcctClass: 340 - Building Inspections					
0101-000-33300	Building Permits	50,000.00	216,140.32	50,000.00	55,000.00
0101-000-33320	Misc ICC Permits	5,000.00	12,609.36	5,000.00	5,000.00
0101-000-34119	Construction Inspection Svc	-	-	-	-
0101-000-34418	Bldg Permit Plan Review Fee	7,500.00	18,002.70	6,300.00	6,300.00
Total Building Inspections		62,500.00	246,752.38	61,300.00	66,300.00
AcctClass: 345 - Fines					
0101-000-35110	Court Fines	180,000.00	151,905.67	200,000.00	200,000.00
0101-000-35111	Court Costs	45,000.00	46,137.00	48,000.00	48,000.00
0101-000-35112	Court Reinstatements	1,800.00	3,612.00	2,000.00	2,000.00
0101-000-35113	Seat Belt Tickets	-	193.33	-	-
Total Fines		226,800.00	201,848.00	250,000.00	250,000.00

AcctClass: 350 - Permits, Licenses & Fees		2019 Budget	2019 Actual	2020 Budget	2021 Budget
0101-000-32160	Tax Abatement Fees	1,500.00	2,000.00	2,000.00	2,000.00
0101-000-33100	Beer & Liquor Licenses	1,000.00	1,275.00	1,000.00	1,000.00
0101-000-33200	Animal Licenses	250.00	644.00	500.00	500.00
0101-000-35200	Animal Adopt & Pound Fees	200.00	885.00	200.00	200.00
0101-000-34417	Variance				-
Total Permits, Licenses & Fees		2,950.00	4,804.00	3,700.00	3,700.00
AcctClass: 360 - Parks & Recreation					
0101-000-34310	Admission	16,500.00	22,271.52	17,500.00	17,500.00
0101-000-34311	Swim Lessons	11,000.00	12,250.00	12,000.00	13,000.00
0101-000-34312	Pool Concessions	12,000.00	17,186.20	12,000.00	13,000.00
0101-000-34313	Pool Memberships	30,000.00	36,500.00	36,000.00	38,000.00
0101-000-34314	Pool Parties	1,500.00	2,582.00	2,000.00	2,000.00
0101-000-34315	Lifeguard Training Fee	-	-	-	-
0101-000-34317	Concession Overage	-	1,331.35	-	-
0101-000-34318	Admissions Overage	-	982.02	-	-
0101-000-34325	Park Concessions	3,000.00	4,418.25	4,000.00	4,000.00
0101-000-34330	Recreation Fees	52,000.00	46,876.50	56,500.00	56,500.00
0101-000-34335	Shelter Rental	1,000.00	1,060.00	1,000.00	1,000.00
0101-000-34340	Ballfield Usage Fee	5,000.00	3,420.00	4,000.00	4,000.00
0101-000-36230	Community Center	10,000.00	12,296.00	10,000.00	10,000.00
Total Parks & Recreation		142,000.00	161,173.84	155,000.00	159,000.00
AcctClass: 370 - Rent and Leases					
0101-000-36247	Mercury Wireless Llc	3,600.00	2,700.00	3,600.00	3,600.00
0101-000-36249	SBA Towers	46,400.00	48,636.96	47,000.00	47,000.00
0101-000-36251	Wilderness Park Hay Lease	300.00	300.00	300.00	300.00
0101-000-36252	Widow Big Knife Park Lease	800.00	900.00	800.00	800.00
0101-000-36253	Riverfest Park	400.00	400.00	500.00	500.00
0101-000-36254	Archers Club Lease	100.00	100.00	100.00	100.00
0101-000-36255	Prairie Star Farm Lease	800.00	-	-	-
0101-000-36256	Greatlife Fitness Rent	6,000.00	7,030.96	6,200.00	6,200.00
0101-000-36257	Sewer Plant Tract Lease	-	500.00	500.00	500.00
Total Rents & Leases		58,400.00	60,567.92	59,000.00	59,000.00
AcctClass: 390 - Miscellaneous					
0101-000-37100	Reimbursed Fees	2,000.00	54.00	2,000.00	2,000.00
0101-000-37150	Loan Repayment	900.00	900.00	900.00	900.00
0101-000-37400	Donations-Gifts-Fundraising	-	5,044.00	-	-
0101-000-39900	Miscellaneous Income	-	1,748.91	3,250.00	3,250.00
0101-000-39950	Scrap Metal Recycling	850.00	920.00	850.00	850.00
Total Miscellaneous		3,750.00	8,666.91	7,000.00	7,000.00
AcctClass: 399 - Transfers					
0101-000-39990	Transfer From Water	84,271.00	84,272.00	103,306.00	124,025.00
0101-000-39991	Transfer From Sewer			23,306.00	24,025.00
Total Transfers		84,271.00	84,272.00	126,612.00	148,050.00
Total Revenues		4,006,258.00	4,603,896.84	4,318,049.00	4,379,953.00

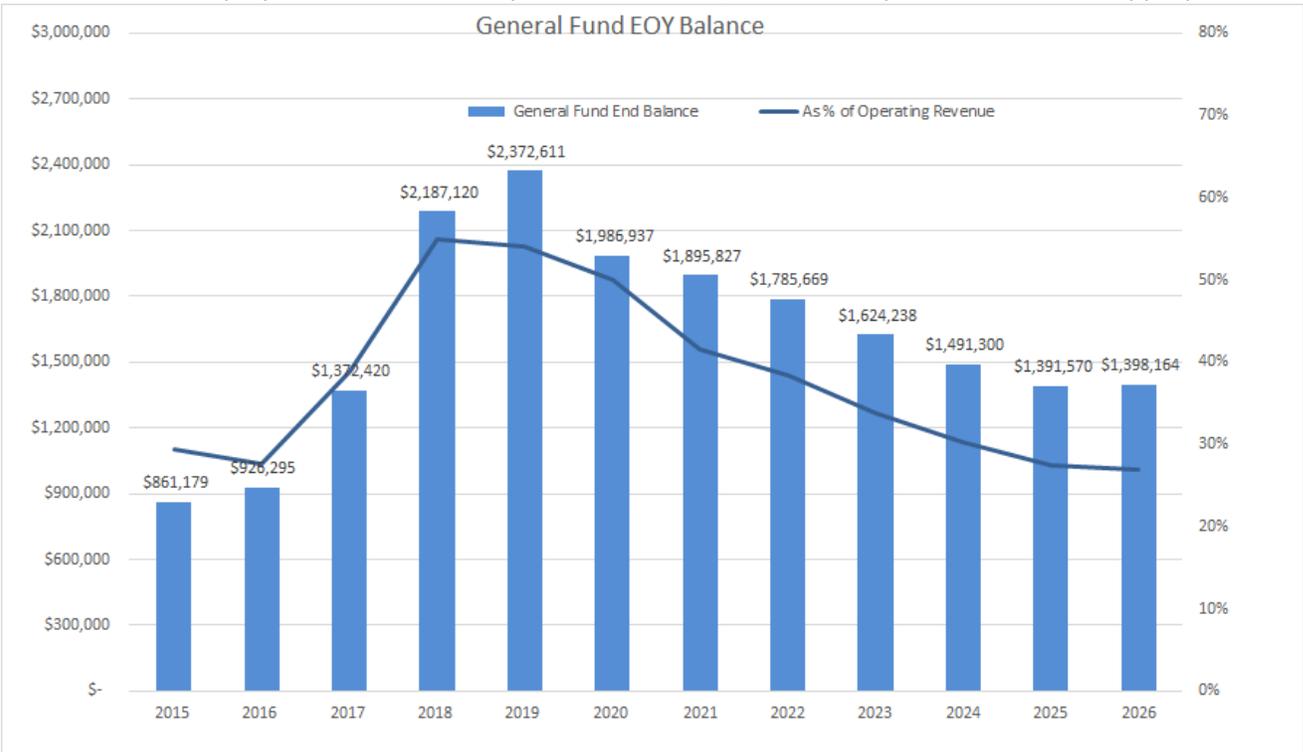
Fund 101 - General Fund Expenditures

With a general fund balance of \$2.3 Million entering 2020, representing about 50% of the operating revenue, we are in very good starting position to weather a significant economic downturn during the next five years. The 2021 budget is largely a “status-quo” approach in terms of service levels, staffing, and programming, with more focus on the long-term impacts of the coming recession. The main goal is to flatten the negative slope of the year ending fund balances such that we continue to maintain cash reserves of 30% of operating expenses, in conformance to our fiscal policies.

Based on the modeling results performed on recession scenarios and other regional economic analysis available to us at the time of budget adoption, the 2021 budget aims to preserve levels of service throughout the departments while making 5% reductions in the commodities and contractual expenditures within the general fund.

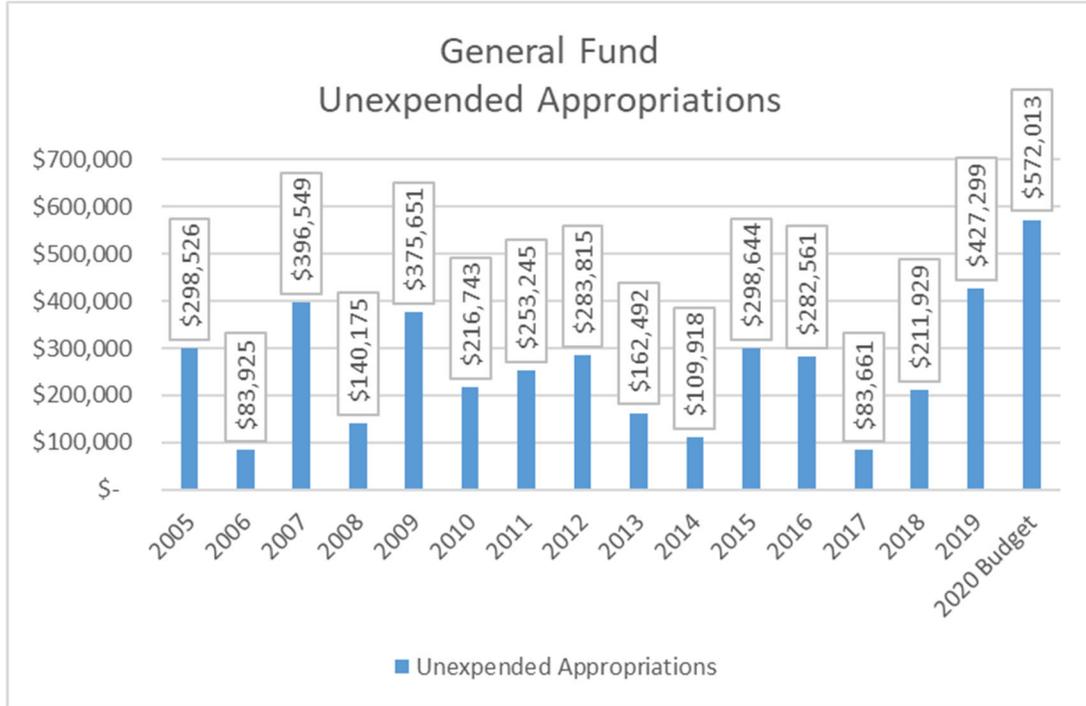
Still, budgeted expenditures in the general fund are up by approximately \$53,000 (or 1%) from 2020, due primarily to wage increases and unavoidable increases in health insurance costs.

- 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



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 2021 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 over \$200,000 in unexpended budget appropriations.

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 over \$200,000 in unexpended budget appropriations.



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 2021 program to includes the following:

- b. Street Department:
 - i. \$37,120 for the 1st year repayment of the Electric Reserve Fund for a 5-yard dump truck
- c. Water Department
 - i. \$18,120 for the 1st year repayment of a 5-year lease on a new vacuum unit

The above acquisitions are replacing existing equipment. Existing equipment will be auctioned on Purple Wave, or a comparable online resource. 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 general fund 2021 budget reflects the net zero approach, with expenses exceeding the revenues slightly

• 2021 General Fund Revenues:	\$4,379,953
• 2021 General Fund Allocations:	\$5,321,063
• Less Contingency:	\$750,000
• Less Unexpended Appropriations:	\$100,000
• 2021 Net Allocations:	\$4,471,063

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 4th of July celebration and the summer concert series, and transfers to the capital improvement fund. It also contains the \$750,000 contingency line item.

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. However, the projections do include the estimated \$409,900 that is expected to be spent from this line item in 2020.
2. **Wage Increases:** The base budget includes 3.0% 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 1.5% will be discretionary merit. This increase has been factored into the personnel budgets in all departments for all applicable funds.
3. **Insurance Increase:** After two consecutive years of double-digit increases, our insurance pool (Midwest Public Risk) has notified us that our health insurance premiums will be increasing a relatively modest 4.8% starting in July of 2020. We have therefore factored this increase into the 2021 budget. In response to the previous premium increases, we engaged an insurance industry consultant to test the market and get bids from other health providers. The results of the market analysis along with MPR’s lower increase for 2021 did not compel us to make any changes to our coverage at this time.
4. **Economic Development:** The \$35,000 increase to the ED line item initiated in the 2020 budget has been carried forward to the 2021 budget. This is in response to a desire to increase our investment in ED initiatives. In 2020 the EDC and Chamber of Commerce was restructured, with plans to add another full-time position so more focus could be placed on ED activities.
5. **Personnel:** The 2021 budget includes no personnel changes.
6. **Summer Concert Series:** There is \$20,000 included in the Administration budget for the continuation of the Summer Sunsets Concert Series at Riverfest Park.
7. **De Soto Days:** The De Soto Days allocations has been reduced slightly from \$7,000 to \$6,650.
 - 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.
8. **Building Maintenance / Asset Management Funds:** The 2020 budget established 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.
- 2021 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 our “Budget to Zero” policy, which gives the City the budget authority to spend down General Fund reserves if unforeseen expenses occur during the year. It is noted that an estimated \$409,900 of the 2020 contingency allocation will be spent due to various priorities and previous year holdovers that occurred.
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 2021 this will include a new computer for the 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.
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 the Community center and City Hall.
42100	Uniform Fees	Allocations to each department for the purchase of uniform items, in accordance with 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 th 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.
44240	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.
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, etc.
49996	Transfer to Capital Improv. Fund	Transfer for unspecified capital improvements. 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.
41100	Salaries & Wages	Direct payments to employees for wages. This amount is less than 2020 because we have combined the positions of Court Clerk with the Utility Billing position.

Budget Worksheet

Department: 100 - Administration

Expense

	2019 Budget	2019 Actual	2020 Budget	2021 Budget
AcctClass: 410 - Capital Outlay				
0101-100-48000 Capital Outlay	75,750.00	66,188.66	-	-
0101-100-49700 Contingency	750,000.00	-	750,000.00	750,000.00
0101-100-49750 Strategic Plan Initiatives	-	-	-	-
0101-100-49760 Un-specified Initiatives	450,000.00	120,683.11	-	-
Total Capital Outlay	1,275,750.00	186,871.77	750,000.00	750,000.00
AcctClass: 420 - Commodities				
0101-100-44310 Office Supplies	5,000.00	5,596.41	5,000.00	5,000.00
0101-100-44315 Office Equipment	2,600.00	8,826.08	1,000.00	2,000.00
0101-100-44320 Cleaning Supplies	-	-	-	-
0101-100-44510 Computer Software & Hardware	11,742.00	15,578.16	26,500.00	18,500.00
Total Commodities	19,342.00	30,000.65	32,500.00	25,500.00
AcctClass: 430 - Contractual				
0101-100-41200 Travel & Entertainment	1,000.00	1,131.79	500.00	500.00
0101-100-41210 Meals & Refreshments	1,500.00	239.45	2,000.00	1,500.00
0101-100-42000 Postage & Freight	2,500.00	1,752.94	2,500.00	2,000.00
0101-100-42050 Utilities	50,000.00	36,980.38	50,000.00	45,000.00
0101-100-42100 Uniforms	-	-	250.00	250.00
0101-100-42200 Printing & Advertisements	5,000.00	3,255.82	5,000.00	4,500.00
0101-100-42250 Liability Insurance	90,000.00	95,001.88	95,100.00	95,100.00
0101-100-42260 Cereal Malt Beverage	200.00	250.00	300.00	300.00
0101-100-42500 De Soto Days	7,000.00	7,476.92	7,000.00	6,650.00
0101-100-42600 July 4th	14,000.00	12,324.77	14,000.00	13,000.00
0101-100-42800 Economic Development	55,000.00	55,000.00	90,000.00	90,000.00
0101-100-43000 Dues & Membership Fees	18,000.00	22,919.94	18,000.00	20,000.00
0101-100-43300 Accounting Services	15,000.00	12,450.00	16,000.00	14,000.00
0101-100-43500 IT Services	20,000.00	23,028.31	20,000.00	25,000.00
0101-100-43600 Consulting Services	5,000.00	4,425.00	5,000.00	5,000.00
0101-100-43700 Training & School	2,500.00	1,361.49	2,500.00	1,500.00
0101-100-44200 Equipment Lease & Rentals	20,000.00	16,448.40	20,000.00	18,000.00
0101-100-44220 Misc Contractual Services	40,000.00	69,928.68	45,000.00	40,000.00
0101-100-44240 Summer Concerts	-	-	20,000.00	20,000.00
Total Contractual	346,700.00	363,975.77	413,150.00	402,300.00
AcctClass: 450 - Expenses				
0101-100-41215 Employee Appreciation	3,000.00	920.75	2,000.00	2,000.00
0101-100-41300 Charitable Cont & Gifts	10,000.00	4,174.85	10,000.00	8,000.00
0101-100-43320 City Attorney Expenses	12,800.00	6,932.44	7,000.00	7,000.00
0101-100-43340 City Clerk Expenses	4,730.00	1,139.01	4,730.00	4,730.00
0101-100-43350 City Council Expenses	7,050.00	4,029.78	8,850.00	8,850.00
Total Expenses	37,580.00	17,196.83	32,580.00	30,580.00
AcctClass: 470 - Personnel				
0101-100-41100 Salaries & Wages	477,085.00	469,035.85	503,358.00	517,084.00
0101-100-41110 Overtime	12,244.00	15,314.70	13,335.00	13,735.00
0101-100-41115 COVID-19 Off	-	-	-	-
0101-100-41120 COVID-19 Worked from Home	-	-	-	-
0101-100-41125 COVID-19 Overtime	-	-	-	-
0101-100-41140 FICA & Medicare	37,678.00	34,631.51	39,527.00	40,551.00
0101-100-41150 KPERS	48,855.00	46,696.86	51,317.00	52,679.00
Total Personnel	575,862.00	565,678.92	607,537.00	624,049.00
AcctClass: 490 - Transfers				
0101-100-49996 Transfer to Capital Improvement Fund	66,620.00	66,620.00	66,620.00	66,620.00
Total Transfers	66,620.00	66,620.00	66,620.00	66,620.00
Total Expenses	2,321,854.00	1,230,343.94	1,902,387.00	1,899,049.00

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

**Department: 125 - Planning & Zoning
Expense**

		2019 Budget	2019 Actual	2020 Budget	2021 Budget
AcctClass: 410 - Capital Outlay					
0101-125-48000	Capital Outlay	-	-	-	-
0101-125-49000	Lease Purchase Payments	-	-	-	-
Total Capital Outlay		-	-	-	-
AcctClass: 420 - Commodities					
0101-125-44310	Office Supplies	800.00	218.52	800.00	800.00
0101-125-44315	Office Equipment	800.00	365.00	800.00	800.00
0101-125-44510	Computer Software & Hardware	6,497.00	3,504.89	6,700.00	3,620.00
0101-125-44700	Gasoline	1,500.00	1,178.37	1,500.00	1,500.00
Total Commodities		9,597.00	5,266.78	9,800.00	6,720.00
AcctClass: 430 - Contractual					
0101-125-41200	Travel & Entertainment	200.00	-	200.00	200.00
0101-125-41210	Meals & Refreshments	200.00	-	250.00	250.00
0101-125-42000	Postage & Freight	200.00	-	250.00	250.00
0101-125-42050	Utilities	1,000.00	1,041.17	1,000.00	1,000.00
0101-125-42100	Uniforms	600.00	-	500.00	500.00
0101-125-42200	Printing & Advertisements	1,000.00	938.03	1,200.00	1,200.00
0101-125-43000	Dues & Membership Fees	1,000.00	-	1,200.00	1,200.00
0101-125-43500	IT Services	-	484.20	500.00	500.00
0101-125-43700	Training & School	2,500.00	3,500.00	1,500.00	1,500.00
0101-125-44040	Contractual Vehicle Maintenance	-	2,230.29	1,000.00	1,000.00
0101-125-44220	Misc Contractual Services	6,000.00	2,263.99	6,000.00	3,500.00
0101-125-45700	Mowing Contract	7,000.00	5,380.00	7,000.00	7,000.00
Total Contractual		19,700.00	15,837.68	20,600.00	18,100.00
AcctClass: 470 - Personnel					
0101-125-41100	Salaries & Wages	159,836.00	156,607.57	163,105.00	171,207.00
0101-125-41110	Overtime	3,276.00	4,937.87	3,285.00	3,403.00
0101-125-41115	COVID-19 Off	-	-	-	-
0101-125-41120	COVID-19 Worked from Home	-	-	-	-
0101-125-41125	COVID-19 Overtime	-	-	-	-
0101-125-41140	FICA & Medicare	12,478.00	11,470.00	12,729.00	13,358.00
0101-125-41150	KPERS	16,605.00	15,983.34	16,939.00	17,775.00
Total Personnel		192,195.00	188,998.78	196,058.00	205,743.00
Total Expenses		221,492.00	210,103.24	226,458.00	230,563.00

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. In 2021 there is funding to replace computers for the Building Official and the Building Inspector.
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

**Department: 150 - Building Inspections
Expense**

		2019 Budget	2019 Actual	2020 Budget	2021 Budget
AcctClass: 410 - Capital Outlay					
0101-150-48000	Capital Outlay	48,580.00	47,012.57	-	-
0101-150-49000	Lease Purchase Payments	-	-	-	-
Total Capital Outlay		48,580.00	47,012.57	-	-
AcctClass: 420 - Commodities					
0101-150-44310	Office Supplies	700.00	235.36	700.00	700.00
0101-150-44500	Tools & Equipment	500.00	505.80	500.00	500.00
0101-150-44510	Computer Software & Hardware	5,797.00	6,097.70	4,000.00	6,075.00
0101-150-44700	Gasoline	650.00	535.24	650.00	650.00
Total Commodities		7,647.00	7,374.10	5,850.00	7,925.00
AcctClass: 430 - Contractual					
0101-150-41200	Travel & Entertainment	750.00	418.77	800.00	650.00
0101-150-41210	Meals & Refreshments	150.00	78.81	150.00	150.00
0101-150-42050	Utilities	1,900.00	2,082.36	1,900.00	2,000.00
0101-150-42100	Uniforms	600.00	762.75	600.00	500.00
0101-150-42200	Printing & Advertisements	2,000.00	50.97	1,000.00	500.00
0101-150-43000	Dues & Membership Fees	650.00	600.00	700.00	600.00
0101-150-43500	IT Services	-	516.64	500.00	500.00
0101-150-43700	Training & School	1,700.00	755.00	1,800.00	1,250.00
0101-150-44030	Contractual Equipment Maintenance	-	-	-	-
0101-150-44040	Contractual Vehicle Maintenance	-	-	1,000.00	1,000.00
0101-150-44220	Miscellaneous Contractual Services	3,800.00	3,916.80	4,015.00	4,015.00
Total Contractual		11,550.00	9,182.10	12,465.00	11,165.00
AcctClass: 470 - Personnel					
0101-150-41100	Salaries & Wages	139,252.00	142,551.64	147,134.00	155,782.00
0101-150-41110	Overtime	3,500.00	1,228.10	3,500.00	2,000.00
0101-150-41115	COVID-19 Off	-	-	-	-
0101-150-41120	COVID-19 Worked from Home	-	-	-	-
0101-150-41125	COVID-19 Overtime	-	-	-	-
0101-150-41140	FICA & Medicare	10,921.00	10,684.24	11,524.00	12,070.00
0101-150-41150	KPERS	14,531.00	14,226.27	15,335.00	16,062.00
Total Personnel		168,204.00	168,690.25	177,493.00	185,914.00
Total Expenses		235,981.00	232,259.02	195,808.00	205,004.00

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.
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

**Department: 200 - Court
Expense**

		2019 Budget	2019 Actual	2020 Budget	2021 Budget
AcctClass: 420 - Commodities					
0101-200-44310	Office Supplies	500.00	516.82	1,000.00	1,000.00
0101-200-44510	Computer Software & Hardware	30,248.00	26,197.50	1,710.00	3,300.00
Total Commodities		30,748.00	26,714.32	2,710.00	4,300.00
AcctClass: 430 - Contractual					
0101-200-42100	Uniform Fees	-	-	50.00	50.00
0101-200-41210	Meals & Refreshments	-	140.89	-	-
0101-200-42200	Printing & Advertisements	1,500.00	2,208.64	2,000.00	2,000.00
0101-200-43000	Dues & Membership Fees	150.00	75.00	200.00	200.00
0101-200-43200	Legal Services	7,700.00	7,363.00	7,700.00	7,700.00
0101-200-43250	Judge & Prosecutor	38,000.00	36,773.00	37,950.00	37,950.00
0101-200-43500	IT Services	-	242.10	240.00	1,950.00
0101-200-43700	Training & School	-	-	-	-
0101-200-44800	Court Fees	27,000.00	18,076.91	27,000.00	27,000.00
0101-200-45200	Prisoner Boarding	6,000.00	8,435.00	6,800.00	6,800.00
Total Contractual		80,350.00	73,314.54	81,940.00	83,650.00
AcctClass: 470 - Personnel					
0101-200-41100	Salaries & Wages	52,614.00	52,897.98	50,835.00	52,360.00
0101-200-41110	Overtime	2,631.00	3,175.34	2,542.00	2,618.00
0101-200-41115	COVID-19 Off	-	-	-	-
0101-200-41120	COVID-19 Worked from Home	-	-	-	-
0101-200-41125	COVID-19 Overtime	-	-	-	-
0101-200-41140	FICA & Medicare	4,226.00	4,268.18	4,083.00	4,206.00
0101-200-41150	KPERS	5,625.00	5,548.87	5,434.00	5,597.00
Total Personnel		65,096.00	65,890.37	62,894.00	64,781.00
Total Expenses		176,194.00	165,919.23	147,544.00	152,731.00

Fund 101 General Fund Expenditures

Department 250 – Community Center

Community Center budget for 2021 continues a transfer to the “Community Center Building Maintenance Fund” that was started in 2020. This fund is intended 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. Maintenance & improvement items for future years will be prioritized based on long-term needs.

Line Item #	Title	Use of Funds
49110	Electric Utility Loan	Payment to the electric utility fund for the 2020 purchase of a pickup.
49991	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

**Department: 250 - Community Center
Expense**

		2019 Budget	2019 Actual	2020 Budget	2021 Budget
AcctClass: 410 - Capital Outlay					
0101-250-48000	Capital Outlay	35,000.00	35,226.00	-	-
0101-250-49110	Electric Utility Loan	4,367.00	4,367.00	-	8,103.09
Total Capital Outlay		39,367.00	39,593.00	-	8,103.09
AcctClass: 420 - Commodities					
0101-250-44310	Office Supplies	100.00	21.02	100.00	100.00
0101-250-44315	Office Equipment	500.00	-	250.00	250.00
0101-250-44320	Cleaning Supplies	4,000.00	3,606.36	5,500.00	4,000.00
0101-250-44500	Tools & Equipment	3,500.00	1,300.76	3,000.00	2,000.00
0101-250-44501	Safety Supplies	600.00	399.04	750.00	750.00
0101-250-44510	Computer Software & Hardware	290.00	-	-	-
0101-250-44530	Furniture & Fixtures	500.00	-	500.00	500.00
0101-250-44700	Gasoline	1,000.00	806.59	1,000.00	1,000.00
0101-250-45900	Sand & Salt	250.00	573.47	300.00	300.00
0101-250-46000	Equipment Maintenance	1,000.00	236.64	750.00	750.00
0101-250-46400	Building Repair & Maintenance	20,000.00	15,697.06	20,000.00	15,000.00
0101-250-46410	Fire Station Improvements	-	-	-	-
0101-250-47200	Grass Seed-Weed Control-Fertilizer	300.00	447.10	250.00	250.00
0101-250-47510	Landscaping	300.00	180.66	250.00	250.00
0101-250-47650	Seasonal Decorations	-	191.37	200.00	200.00
Total Commodities		32,340.00	23,460.07	32,850.00	25,350.00
AcctClass: 430 - Contractual					
0101-250-42050	Utilities	25,000.00	20,843.34	25,000.00	25,000.00
0101-250-42100	Uniforms	800.00	1,259.23	1,300.00	1,300.00
0101-250-43500	IT Services	-	288.10	-	300.00
0101-250-43700	Training & School	500.00	-	500.00	500.00
0101-250-44020	Contractual Building Maintenance	2,000.00	2,297.00	2,000.00	2,000.00
0101-250-44040	Contractual Vehicle Maintenance	-	-	-	1,000.00
0101-250-44200	Equipment Lease & Rentals	1,500.00	316.49	1,500.00	1,250.00
0101-250-44220	Miscellaneous Contractual Services	6,000.00	12,569.72	6,000.00	6,000.00
Total Contractual		35,800.00	37,573.88	36,300.00	37,350.00
0101-250-49991	Transfer to Community Center Bldg	-	-	35,000.00	30,000.00
Total Transfers		-	-	35,000.00	30,000.00
AcctClass: 470 - Personnel					
0101-250-41100	Salaries & Wages	91,372.00	89,204.65	96,749.00	98,682.00
0101-250-41110	Overtime	3,000.00	1,203.46	3,000.00	3,000.00
0101-250-41115	COVID-19 Off	-	-	-	-
0101-250-41120	COVID-19 Worked from Home	-	-	-	-
0101-250-41125	COVID-19 Overtime	-	-	-	-
0101-250-41140	FICA & Medicare	7,219.00	6,651.79	7,631.00	7,779.00
0101-250-41150	KPERS	8,666.00	8,385.85	9,208.00	9,444.00
0101-250-41195	Work Comp under Minimum	100.00	-	100.00	100.00
Total Personnel		110,357.00	105,445.75	116,688.00	119,005.00
Total Expenses		217,864.00	206,072.70	220,838.00	219,808.09

Fund 101 General Fund Expenditures

Department 300 – Employee Benefits

The Employee Benefits Fund pays for our health insurance benefits for our employees. After two consecutive years of double-digit increases, our insurance pool (Midwest Public Risk) has notified us that our health insurance premiums will be increasing a relatively modest 4.8% starting in July of 2020. We have therefore factored this increase into the 2021 budget. In response to the previous premium increases, we engaged an insurance industry consultant to test the market and get bids from other health providers. The results of the market analysis along with MPR's lower increase for 2021 did not compel us to make any changes to our coverage at this time.

We therefore intend to continue our membership in the Midwest Public Risk (MPR) self-insurance pool for the 2020-2021 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. The table below shows our health insurance rate adjustment history with MPR.

Plan Year	Copay Plan Options	HDHP Plan Options
Seven Year Average	8%	7%
2020-2021	5.8%	4.8%
2019-2020	18.5%	21.5%
2018- 2019	10.6%	9.9%
2017 - 2018	5.3%	4%
2016 – 2017	5.2%	2.4%
2015 – 2016	4.5%	3.5%
2014 – 2015	6.9%	3%

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

**Department: 300 - Employee Benefits
Expense**

AcctClass: 470 - Personnel		2019 Budget	2019 Actual	2020 Budget	2021 Budget
0101-300-41135	HSA	41,500.00	40,999.60	42,500.00	42,500.00
0101-300-41160	Health Insurance	194,482.00	208,250.85	245,004.00	256,617.00
0101-300-41170	SUTA	1,599.00	1,574.49	1,649.00	1,707.00
0101-300-41190	Workers Compensation	47,049.00	38,773.85	48,496.00	50,218.00
Total Employee Benefits		284,630.00	289,598.79	337,649.00	351,042.00

Fund 101 General Fund

Expenditures *Department 400 – Streets*

The Street Department budget has increased by 2.0% over 2021, primarily due to wage and health insurance increases. The Road Maintenance Program line item has been decreased from \$450,000 in 2020 to \$425,000 in 2021. 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. Lease purchase and electric utility reserve 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"> • \$10,521 Skid Steer Lease (Ongoing) • \$13,373 Front Loader Lease (Started in 2018) • \$5,957 Mowing Tractor Lease (Started in 2019) • \$7,481 Asphalt Roller Lease (Started in 2019) • \$17,456 Backhoe Lease (New in 2020) • TOTAL = \$54,787
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"> • \$14,077 for Swap Loader (Purchased in 2016) • \$7,311 for F250 4x4 (Purchased in 2019) • \$8,734 for F350 with Service Body (Purchased in 2020) • \$26,784 for 5-yard Dump Truck (Purchased in 2019) • \$37,120 for 5-yard Dump Truck (New in 2021) • TOTAL = \$94,026
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 2021. 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 2021 Street Department budget includes 425,000 for this effort. 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

**Department: 400 - Street
Expense**

		2019 Budget	2019 Actual	2020 Budget	2021 Budget
AcctClass: 410 - Capital Outlay					
0101-400-45750	Road Maintenance Program	400,000.00	405,550.00	450,000.00	425,000.00
0101-400-49000	Lease Purchase Payments	39,038.00	34,810.62	53,599.00	54,787.16
0101-400-49110	Electric Utility Payments	61,869.00	61,869.00	56,698.00	93,906.00
Total Capital Outlay		500,907.00	502,229.62	560,297.00	573,693.16
AcctClass: 420 - Commodities					
0101-400-44310	Office Supplies	500.00	776.32	500.00	500.00
0101-400-44320	Cleaning Supplies	450.00	2,845.98	450.00	450.00
0101-400-44350	Chemicals	2,800.00	-	2,800.00	2,800.00
0101-400-44500	Tools & Equipment	4,500.00	9,278.58	4,500.00	5,000.00
0101-400-44501	Safety Supplies	5,000.00	2,246.72	5,000.00	3,500.00
0101-400-44510	Computer Software & Hardware	871.00	1,726.04	1,600.00	1,650.00
0101-400-44600	Repair Parts	800.00	648.65	800.00	800.00
0101-400-44700	Gasoline	9,000.00	9,192.53	9,000.00	9,000.00
0101-400-45800	Street Repair Supplies	17,000.00	10,934.14	15,000.00	15,000.00
0101-400-45900	Sand & Salt	35,000.00	41,847.51	35,000.00	35,000.00
0101-400-45910	Street Rock	12,000.00	17,351.51	12,000.00	12,000.00
0101-400-45920	Asphalt	70,000.00	37,912.89	85,000.00	75,000.00
0101-400-46000	Equipment Maintenance	-	-	-	-
0101-400-46300	Street Sign & Posts	6,800.00	4,242.67	6,800.00	6,500.00
0101-400-46400	Building Repair & Maintenance	10,000.00	15,888.61	10,000.00	10,000.00
0101-400-46700	Radio Equipment	200.00	56.92	200.00	200.00
Total Commodities		174,921.00	154,949.07	188,650.00	177,400.00
AcctClass: 430 - Contractual					
0101-400-41210	Meals & Refreshments	500.00	442.88	800.00	800.00
0101-400-42050	Utilities	17,000.00	20,709.95	17,000.00	19,000.00
0101-400-42100	Uniforms	3,800.00	5,563.66	3,000.00	5,000.00
0101-400-42200	Printing & Advertisements	200.00	4.96	200.00	200.00
0101-400-43000	Dues & Membership Fees	400.00	1,167.69	1,000.00	1,000.00
0101-400-43500	IT Services	-	864.30	875.00	875.00
0101-400-43700	Training & School	2,800.00	4,567.40	3,500.00	3,500.00
0101-400-44020	Contractual Building Maintenance	4,000.00	12,654.86	4,000.00	4,000.00
0101-400-44040	Contractual Vehicle Maintenance	28,000.00	30,925.46	30,000.00	30,000.00
0101-400-44060	Shop Maintenance & Repairs	115,000.00	107,158.01	115,200.00	115,200.00
0101-400-44110	Dust Control	1,000.00	-	1,000.00	1,000.00
0101-400-44120	Hauling	-	4,620.43	5,000.00	5,000.00
0101-400-44130	Street Sealing	5,000.00	-	10,000.00	10,000.00
0101-400-44140	Street Sweeping	9,000.00	6,500.00	9,000.00	9,000.00
0101-400-44150	Tree Trimming	10,000.00	24,850.00	12,000.00	12,000.00
0101-400-44160	Striping	7,000.00	4,732.80	7,000.00	7,000.00
0101-400-44200	Equipment Lease & Rentals	9,000.00	997.92	9,000.00	9,000.00
0101-400-44220	Misc Contractual Services	35,000.00	36,134.29	35,000.00	35,000.00
0101-400-45400	Street Lighting	60,000.00	68,023.67	60,000.00	60,000.00
0101-400-45700	Mowing Contract	34,000.00	35,223.60	21,000.00	21,000.00
Total Contractual		341,700.00	365,141.88	344,575.00	348,575.00
AcctClass: 470 - Personnel					
0101-400-41100	Salaries & Wages	306,287.00	328,317.85	306,244.00	324,852.00
0101-400-41110	Overtime	30,639.00	10,871.21	30,624.00	32,485.00
0101-400-41115	COVID-19 Off	-	-	-	-
0101-400-41120	COVID-19 Worked from Home	-	-	-	-

Budget Worksheet

0101-400-41125	COVID-19 Overtime	-	-	-	-
0101-400-41140	FICA & Medicare	25,782.00	25,680.88	25,770.00	27,336.00
0101-400-41150	KPERS	33,190.00	32,819.35	33,173.00	35,257.00
Total Personnel		395,898.00	397,689.29	395,811.00	419,930.00
Total Expenses		1,413,426.00	1,420,009.86	1,489,333.00	1,519,598.16

Fund 101 General Fund Expenditures *Department 600 – Parks*

The Parks Department budget for 2020 totals \$407,214, which represents a slight increase of 1.2% from 2020. 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"> • \$6,040 JD Tractor (Started in 2019) • TOTAL = \$6,040
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"> • \$28,380 for the Musco Field Lights at Miller Park (2021 will be the last year for this payment) • \$6,954 for an F-250 4x2 for the Park Dept. (Purchased in 2019) • \$8,103 for an F-250 4x2 for the Park Dept. (Purchased in 2019) • TOTAL = \$43,437
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

Department: 600 - Parks & Recreation

Expense

		2019 Budget	2019 Actual	2020 Budget	2021 Budget
AcctClass: 410 - Capital Outlay					
0101-600-49000	Lease Purchase Payments	4,932.00	6,239.72	4,932.00	6,039.72
0101-600-49110	Electric Utility Loan			42,459.00	43,437.00
Total Capital Outlay		4,932.00	6,239.72	47,391.00	49,476.72
AcctClass: 420 - Commodities					
0101-600-43900	Animal Control	4,000.00	3,720.38	4,000.00	5,500.00
0101-600-44310	Office Supplies	900.00	1,077.89	900.00	900.00
0101-600-44315	Office Equipment	250.00	-	250.00	250.00
0101-600-44320	Cleaning Supplies	600.00	539.21	750.00	750.00
0101-600-44330	Recreation Supplies	17,000.00	14,780.57	17,000.00	17,000.00
0101-600-44360	Special Events	750.00	-	750.00	750.00
0101-600-44380	Concessions	2,750.00	2,707.49	2,750.00	3,000.00
0101-600-44390	Concession Equipment	500.00	-	500.00	500.00
0101-600-44500	Tools & Equipment	1,500.00	1,152.21	1,500.00	1,500.00
0101-600-44501	Safety Supplies	1,000.00	415.19	1,000.00	1,000.00
0101-600-44510	Computer Software & Hardware	1,832.00	1,341.35	3,050.00	1,500.00
0101-600-44600	Repair Parts	500.00	-	500.00	500.00
0101-600-44700	Gasoline	3,500.00	4,577.74	4,000.00	4,000.00
0101-600-45900	Sand & Salt	500.00	-	500.00	500.00
0101-600-45910	Street Rock	7,500.00	3,085.00	-	-
0101-600-46000	Equipment Maintenance	1,500.00	1,482.52	1,500.00	1,500.00
0101-600-46200	Contractual Vehicle Maintenance	-	305.88	-	-
0101-600-46400	Building Repair & Maintenance	3,000.00	164.35	3,000.00	2,000.00
0101-600-47100	Park Maintenance	8,500.00	8,794.51	9,000.00	9,000.00
0101-600-47150	Ballfield Maintenance & Repair Supplies	9,000.00	9,501.10	9,000.00	9,000.00
0101-600-47200	Grass Seed-Weed Control-Fertilizer	2,500.00	946.97	2,500.00	2,000.00
0101-600-47510	Landscaping	500.00	598.15	500.00	500.00
0101-600-47650	Seasonal Decorations	-	413.91	-	-
Total Commodities		68,082.00	55,604.42	62,950.00	61,650.00
AcctClass: 430 - Contractual					
0101-600-41200	Travel & Entertainment	-	12.20	100.00	100.00
0101-600-41210	Meals & Refreshments	150.00	79.01	150.00	150.00
0101-600-42050	Utilities	15,000.00	9,548.44	15,000.00	12,000.00
0101-600-42100	Uniforms	750.00	1,863.34	1,750.00	1,750.00
0101-600-42200	Printing & Advertisements	400.00	452.19	400.00	400.00
0101-600-43000	Dues & Membership Fees	800.00	731.00	800.00	800.00
0101-600-43500	IT Services	-	334.10	335.00	335.00
0101-600-43700	Training & School	750.00	447.54	750.00	750.00
0101-600-43850	Wilderness Park Impvmts	-	-	-	-
0101-600-44020	Contractual Building Maintenance	500.00	-	500.00	500.00
0101-600-44030	Contractual Equipment Maintenance	-	-	250.00	250.00
0101-600-44040	Contractual Vehicle Maintenance	750.00	43.75	750.00	2,500.00
0101-600-44200	Equipment Lease & Rentals	4,900.00	4,915.24	4,900.00	4,900.00
0101-600-44220	Misc Contractual Services	6,800.00	12,544.90	6,800.00	7,500.00
0101-600-44340	Officials & Instructors	1,000.00	1,160.06	1,000.00	1,000.00
0101-600-45700	Mowing Contract	35,000.00	30,624.80	35,000.00	35,000.00
Total Contractual		66,800.00	62,756.57	68,485.00	67,935.00
AcctClass: 450 - Expenses					
0101-600-48600	Sales Tax Payable	400.00	343.19	400.00	400.00
Total Misc. Expenses		400.00	343.19	400.00	400.00

Budget Worksheet

AcctClass: 470 - Personnel		2019 Budget	2019 Actual	2020 Budget	2021 Budget
0101-600-41100	Salaries & Wages	178,150.00	174,391.28	184,376.00	188,484.00
0101-600-41110	Overtime	5,444.00	8,421.67	5,631.00	5,755.00
0101-600-41115	COVID-19 Off	-	-	-	-
0101-600-41120	COVID-19 Worked from Home	-	-	-	-
0101-600-41125	COVID-19 Overtime	-	-	-	-
0101-600-41140	FICA & Medicare	14,045.00	13,241.29	14,536.00	14,859.00
0101-600-41150	KPERS	17,570.00	15,901.48	18,223.00	18,654.00
Total Personnel		215,209.00	211,955.72	222,766.00	227,752.00
Total Expenses		355,423.00	336,899.62	401,992.00	407,213.72

Fund 101 General Fund Expenditures

Department 700 – Pool

The pool budget for 2021 continues the transfer the “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. Maintenance & improvement items for future years will be prioritized based on long-term needs.

Line-Item Details

Line Item #	Title	Use of Funds
49990	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	Two new computers are budgeted for the aquatic facility, 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

Department: 700 - Aquatic Center

Expense

		2019 Budget	2019 Actual	2020 Budget	2021 Budget
AcctClass: 410 - Capital Outlay					
0101-700-47620	Aquatic Center Maintenance Contingency	7,500.00	7,020.00	-	-
0101-700-48000	Capital Outlay	18,000.00	18,988.00	-	-
Total Capital Outlay		25,500.00	26,008.00	-	-
AcctClass: 420 - Commodities					
0101-700-44310	Office Supplies	500.00	167.46	500.00	500.00
0101-700-44320	Cleaning Supplies	1,000.00	504.28	1,000.00	1,000.00
0101-700-44350	Chemicals	23,000.00	21,354.68	23,000.00	23,000.00
0101-700-44360	Special Events	600.00	426.71	600.00	600.00
0101-700-44380	Concessions	13,000.00	11,366.80	13,000.00	13,000.00
0101-700-44390	Concession Equipment	500.00	-	500.00	500.00
0101-700-44500	Tools & Equipment	1,000.00	426.43	1,000.00	850.00
0101-700-44501	Safety Supplies	1,000.00	967.15	1,200.00	1,200.00
0101-700-44510	Computer Software & Hardware	2,748.00	2,845.34	1,450.00	3,575.00
0101-700-44600	Repair Parts	1,000.00	791.77	1,000.00	1,000.00
0101-700-46000	Equipment Maintenance	1,500.00	1,222.51	1,500.00	1,500.00
0101-700-46400	Building Repair & Maintenance	5,000.00	865.29	5,000.00	3,500.00
0101-700-47400	Pool Maintenance	5,000.00	2,109.26	5,000.00	4,000.00
0101-700-47500	Pool Supplies	500.00	-	600.00	600.00
0101-700-47510	Landscaping	500.00	483.10	500.00	500.00
Total Commodities		56,848.00	43,530.78	55,850.00	55,325.00
AcctClass: 430 - Contractual					
0101-700-41200	Travel & Entertainment	-	-	-	-
0101-700-41210	Meals & Refreshments	250.00	96.50	300.00	300.00
0101-700-42050	Utilities	17,000.00	14,673.57	16,000.00	16,000.00
0101-700-42100	Uniforms	3,500.00	2,036.52	4,000.00	3,000.00
0101-700-42200	Printing & Advertisements	-	-	-	-
0101-700-43000	Dues & Membership Fees	750.00	291.00	500.00	350.00
0101-700-43500	IT Services	-	242.10	250.00	250.00
0101-700-43700	Training & School	-	1,380.07	1,000.00	1,000.00
0101-700-44200	Equipment Lease & Rentals	500.00	-	500.00	500.00
0101-700-44220	Misc Contractual Services	1,000.00	5,541.67	2,000.00	2,000.00
Total Contractual		23,000.00	24,261.43	24,550.00	23,400.00
AcctClass: 450 - Expenses					
0101-700-48600	Sales Tax Payable	1,500.00	1,411.16	1,500.00	1,500.00
Total Misc. Expenses		1,500.00	1,411.16	1,500.00	1,500.00
AcctClass: 470 - Personnel					
0101-700-41100	Salaries & Wages	194,429.00	168,787.51	196,783.00	198,488.00
0101-700-41110	Overtime	4,899.00	6,847.63	5,110.00	5,264.00
0101-700-41115	COVID-19 Off	-	-	-	-
0101-700-41120	COVID-19 Worked from Home	-	-	-	-
0101-700-41125	COVID-19 Overtime	-	-	-	-
0101-700-41140	FICA & Medicare	15,248.00	13,140.27	15,445.00	15,587.00
0101-700-41150	KPERS	6,039.00	6,184.40	6,301.00	6,490.00
Total Personnel		220,615.00	194,959.81	223,639.00	225,829.00
AcctClass: 490 - Transfers					
0101-700-49990	Transfer From Aquatic Center Maintenance	-	-	32,500.00	30,000.00
Total Transfers		-	-	32,500.00	30,000.00
Total Expenses		327,463.00	290,171.18	338,039.00	336,054.00

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 2021 budget is nearly identical to that of 2020.

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



Fund: 0800 - Internal Service

Department: 000 - Non-Departmental

Revenue

AcctClass: 380 - Charges for Services		2019 Budget	2019 Actual	2020 Budget	2021 Budget
0800-000-38001	Shop Maint & Repair - Streets	114,000.00	106,801.65	115,200.00	115,200.00
0800-000-38004	Shop Maint & Repair - Water	28,000.00	26,525.90	28,000.00	28,000.00
0800-000-38005	Shop Maint & Repair - Sewer	7,000.00	6,282.45	7,000.00	7,000.00
Total Revenues		149,000.00	139,610.00	150,200.00	150,200.00

Expense

AcctClass: 420 - Commodities		2019 Budget	2019 Actual	2020 Budget	2021 Budget
0800-000-44320	Cleaning Supplies	500.00	-	500.00	500.00
0800-000-44350	Chemicals	1,000.00	-	1,000.00	1,000.00
0800-000-44500	Tools & Equipment	14,000.00	10,336.62	12,500.00	12,500.00
0800-000-44501	Safety Supplies	-	-	500.00	500.00
0800-000-44510	Computer Software & Hardware	1,800.00	1,900.00	1,800.00	1,400.00
0800-000-44600	Repair Parts	98,500.00	99,129.02	100,000.00	100,000.00
0800-000-44700	Gasoline	-	-	-	-
0800-000-44701	Diesel Fuel	28,000.00	27,464.10	30,000.00	30,000.00
0800-000-46000	Equipment Maintenance	1,000.00	146.45	1,000.00	1,000.00
0800-000-46400	Building Repair & Maintenance	-	1,052.28	-	-
Total Commodities		144,800.00	140,028.47	147,300.00	146,900.00

AcctClass: 430 - Contractual		2019 Budget	2019 Actual	2020 Budget	2021 Budget
0800-000-43700	Training & School	200.00	-	200.00	200.00
0800-000-44030	Contractual Equipment Maintenance	1,500.00	471.17	1,500.00	1,500.00
0800-000-44200	Equipment Lease & Rentals	2,500.00	1,174.95	2,500.00	2,500.00
0800-000-44220	Misc Contractual Services	-	-	1,000.00	1,000.00
Total Contractual		4,200.00	1,646.12	5,200.00	5,200.00

Total Expenses	149,000.00	141,674.59	152,500.00	152,100.00
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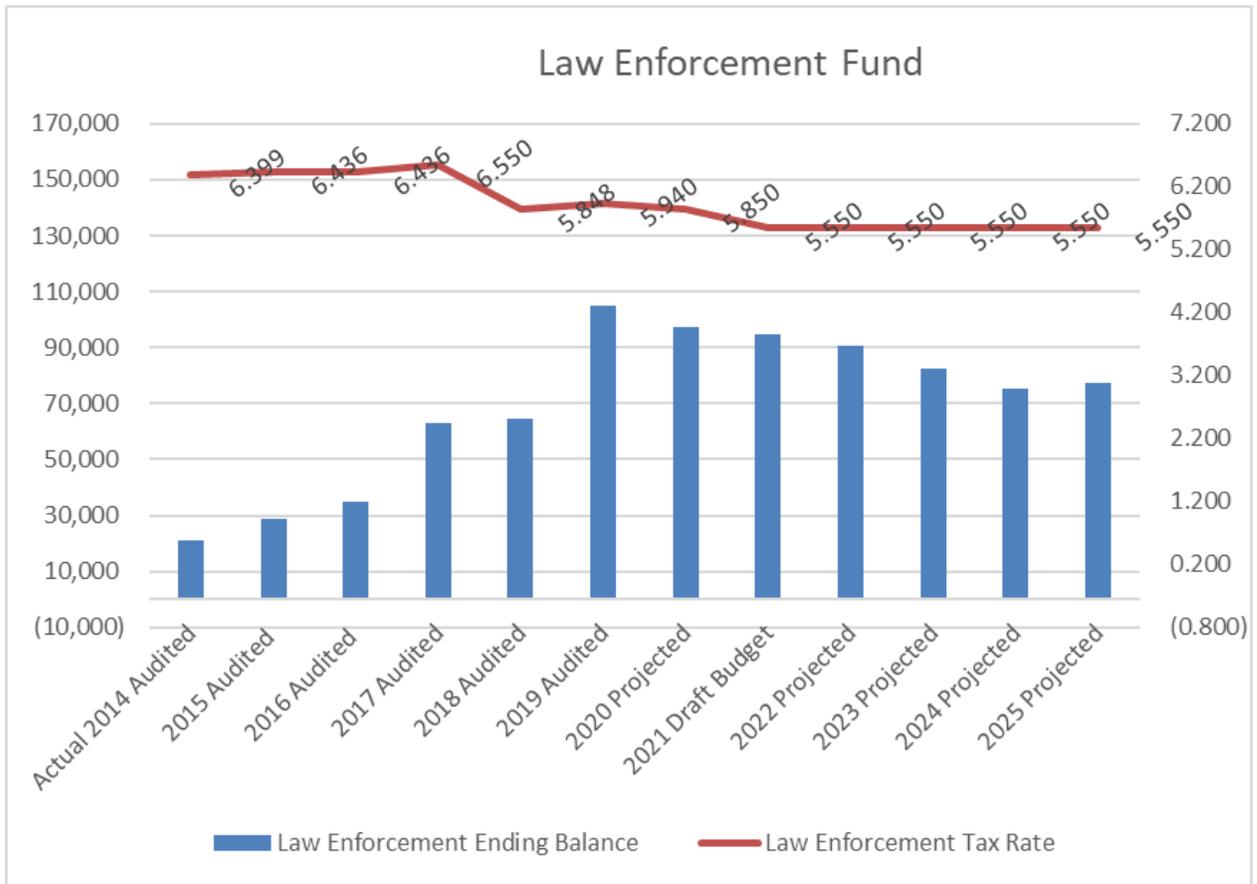
Fund 201 - Law Enforcement

We continue our long-standing relationship with the Johnson County Sheriff's Office under a contractual arrangement for law enforcement services. The agreement for law enforcement services is renewed at the first of each year, and the 2021 contract has already been approved by the City Council.

Law Enforcement Fund Highlights are as follows:

1. With the mill rate set at 5.85 mills, ad valorem tax revenues into the Law enforcement Fund are projected at \$498,837. Combined with the motor vehicle tax and other miscellaneous revenues, total fund revenues for 2021 are projected at \$547,237.
2. We are projecting a cash balance of just over \$97,000 in the Law Enforcement fund by the end of 2021.
3. The contract for 2021 with the Sherriff's Office is \$545,475 which reflects an increase of 4.7% over the 2020 contract.
4. Because of the healthy cash balance, and modest increase in cost, we have elected to decrease the mill levy slightly for 2021, with a further reduction in mill levy projected for 2022.
5. Assuming a slightly declining mill levy for the fund in future years, fund balance projections show a leveling of the fund balance in the range of \$70,000.
6. Approximately \$5,000 of law enforcement services are for De Soto Days, and will be paid from the law enforcement fund.
7. There is a \$4,000 contingency.

Future projections for the Law Enforcement Fund are provided in the 5-Year Financial Forecast section of this budget. Year-end fund balances through 2026 are shown graphically below.



Budget Worksheet



Fund: 0201 - Law Enforcement Fund
Department: 000 - Non-Departmental
Revenue

AcctClass: 310 - Taxes		2019 Budget	2019 Actual	2020 Budget	2021 Budget
0201-000-31100	Ad Valorem	467,000.00	462,532.44	473,517.00	498,837.00
0201-000-31101	Delinquent Real Estate Taxes	6,000.00	5,531.36	6,000.00	6,000.00
0201-000-31500	Motor Vehicle Tax	37,199.00	39,020.73	41,651.00	40,000.00
0201-000-31600	Recreational Vehicle Tax	505.00	579.96	637.00	500.00
0201-000-31610	Watercraft	-	199.35	-	-
0201-000-31650	Heavy Truck Tax	1,528.00	276.64	171.00	170.00
0201-000-31660	Commercial Vehicle Tax	91.00	1,664.08	1,871.00	1,730.00
0201-000-31801	Delinquent Personal Taxes	-	7.63	-	-
Total Revenues		512,323.00	509,812.19	523,847.00	547,237.00

Expense

AcctClass: 410 - Capital Outlay					
0201-000-49700	Contingency	4,000.00	-	4,000.00	4,000.00
Total Capital Outlay		4,000.00	-	4,000.00	4,000.00

AcctClass: 430 - Contractual					
0201-000-47700	Payment To Johnson Co Sheriff	515,671.00	469,369.89	527,639.00	545,800.00
Total Contractual		515,671.00	469,369.89	527,639.00	545,800.00

Total Expenses		519,671.00	469,369.89	531,639.00	549,800.00
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Fund 301 - Debt Service

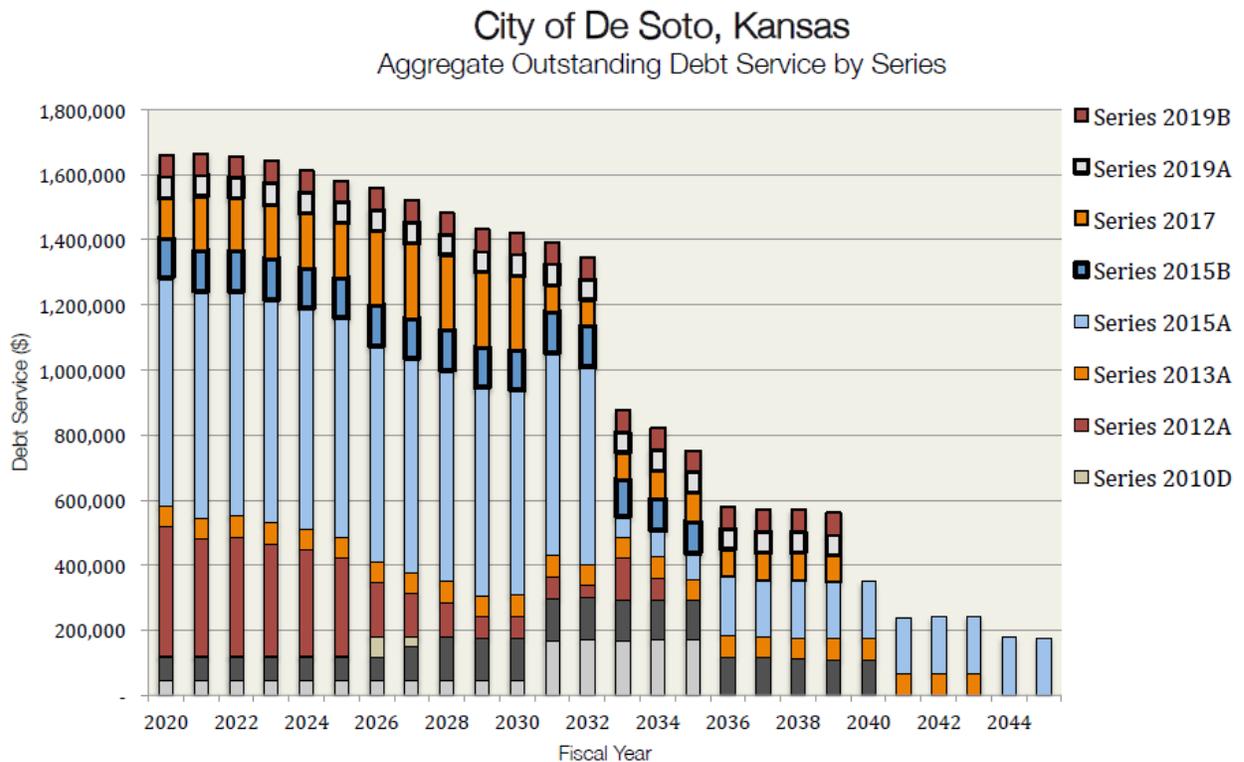
The impact of our ongoing Capital Improvement Plan has been an ongoing focus for the Debt Service Fund since its inception. The failure of the \$3.125 Million park & recreation referendum in March of 2020 eliminates much of the upward pressure on the mill levy, but other anticipated borrowing does necessitate an increase in order to keep the fund healthy. The 2020 CIP anticipates the following future borrowing to fund the various projects:

- \$1.1 Million in 2021 to help fund the following projects:
 - Ottawa Street reconstruction
 - The Roundabout at 91st & Lexington
 - Lexington Avenue Pedestrian Crossing Improvements.
- \$1.786 Million in 2022 to help fund the following projects:
 - Ottawa Street reconstruction
 - Infrastructure Improvements in Support of Economic Development Opportunities

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.

As currently projected, the debt service mill levy will need to increase from the 2020 level of 4.2 mills to 6.0 mills by 2023. The 2021 budget increases the mill levy to 5.0 mills.

The charts and tables below were produced by Columbia Capital and represent the City's debt profile as of the end of 2019.



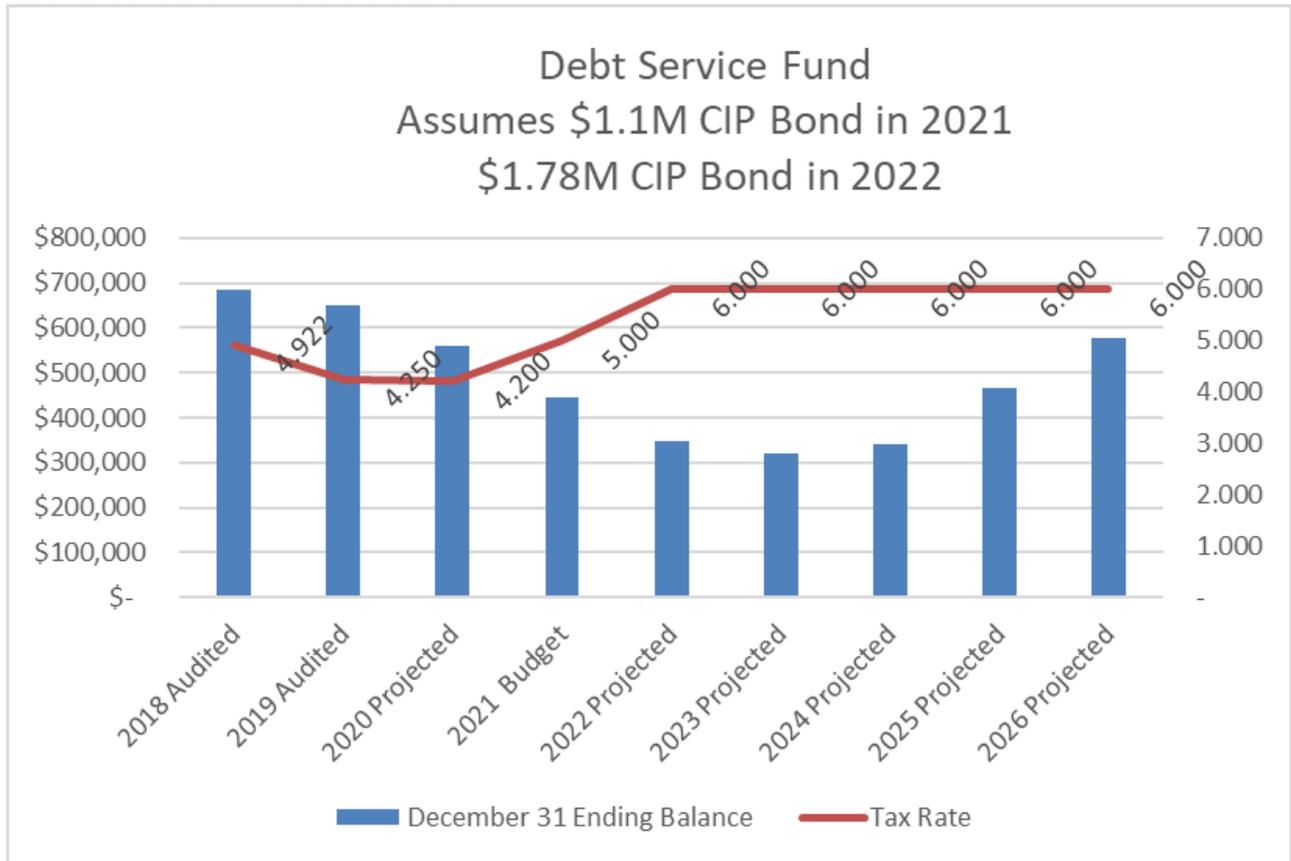
Outstanding Debt

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	2,560,000	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	895,000	To fund improvements to the City's water system	09/01/43	09/01/20	BQ
2015A	7/24/15	9,835,000	7,905,000	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	1,465,000	To fund improvements to the City's water system	09/01/35	09/01/23	BQ
2017	09/26/17	2,285,000	2,175,000	To currently refund Series 2009A and 2010A	09/01/39	09/01/25	BQ
2019A	04/11/19	945,000	945,000	To fund 91st Street, Lexington Street, and Commerce Street improvements	09/01/39	09/01/26	Tax-Exempt
2019B	06/27/19	975,000	975,000	To fund the purchase of a public works facility	09/01/39	09/01/26	Tax-Exempt
Total			17,795,000				

Fiscal Year	2010B (BABs)*	2010C (RZEDBs)*	2010D	2012A	2013A	2015A	2015B	2017	2019A	2019B	Total
2020	42,600	73,700	3,910	397,973	62,185	704,388	121,000	122,613	66,000	67,571	1,661,939
2021	42,600	73,700	3,910	361,273	61,725	700,488	124,500	165,963	64,600	65,700	1,664,458
2022	42,600	73,700	3,910	365,173	65,925	691,988	122,900	162,963	63,200	64,300	1,656,658
2023	42,600	73,700	3,910	343,085	64,925	688,788	125,900	164,963	66,800	67,900	1,642,570
2024	42,600	73,700	3,910	326,335	63,925	679,988	123,775	166,813	65,200	66,300	1,612,545
2025	42,600	73,700	3,910	304,085	62,925	675,588	121,225	168,513	63,600	64,700	1,580,845
2026	42,600	73,700	63,910	167,210	61,925	665,888	123,675	230,063	62,000	68,100	1,559,070
2027	42,600	108,700	26,150	133,223	65,925	661,038	120,975	230,563	65,400	66,300	1,520,873
2028	42,600	136,425	-	105,060	64,500	650,888	123,275	230,938	64,050	64,950	1,482,685
2029	42,600	132,200	-	67,360	63,075	640,588	125,425	230,238	62,700	68,600	1,432,785
2030	42,600	132,975	-	65,710	66,650	630,138	122,425	228,900	66,350	67,100	1,422,848
2031	167,600	128,425	-	69,060	64,988	624,538	123,925	82,400	64,850	65,600	1,391,385
2032	170,100	128,875	-	37,260	63,325	610,988	125,250	80,300	63,350	69,100	1,348,548
2033	167,000	124,000	-	131,270	61,663	67,263	111,400	83,200	61,850	67,450	875,095
2034	168,600	123,750	-	67,145	65,000	81,863	97,400	85,925	65,350	65,800	820,833
2035	169,600	123,150	-	-	63,000	80,863	98,800	88,475	63,700	64,150	751,738
2036	-	117,200	-	-	66,000	179,863	-	85,850	62,050	67,500	578,463
2037	-	116,250	-	-	63,750	175,331	-	83,225	65,400	65,700	569,656
2038	-	109,950	-	-	66,500	175,800	-	85,600	63,600	68,900	570,350
2039	-	108,650	-	-	64,000	175,925	-	82,800	61,800	66,950	560,125
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
Total	1,311,500	2,213,450	113,520	2,941,220	1,541,160	10,622,413	1,911,850	2,860,300	1,281,850	1,332,671	26,129,934

Aggregate General Obligation Debt Service					
Fiscal Year	Principal	Interest	Total	Federal Subsidies*	Net Debt Service
2020	995,000	666,939	1,661,939	(48,075)	1,613,864
2021	1,025,000	639,458	1,664,458	(48,075)	1,616,383
2022	1,045,000	611,658	1,656,658	(48,075)	1,608,583
2023	1,065,000	577,570	1,642,570	(48,075)	1,594,495
2024	1,070,000	542,545	1,612,545	(48,075)	1,564,470
2025	1,070,000	510,845	1,580,845	(48,075)	1,532,770
2026	1,080,000	479,070	1,559,070	(48,075)	1,510,995
2027	1,075,000	445,873	1,520,873	(48,075)	1,472,798
2028	1,070,000	412,685	1,482,685	(47,051)	1,435,634
2029	1,055,000	377,785	1,432,785	(45,150)	1,387,635
2030	1,080,000	342,848	1,422,848	(43,249)	1,379,599
2031	1,085,000	306,385	1,391,385	(41,201)	1,350,184
2032	1,085,000	263,548	1,348,548	(36,529)	1,312,019
2033	655,000	220,095	875,095	(31,500)	843,595
2034	630,000	190,833	820,833	(26,198)	794,635
2035	590,000	161,738	751,738	(20,528)	731,210
2036	445,000	133,463	578,463	(14,490)	563,973
2037	455,000	114,656	569,656	(11,813)	557,844
2038	475,000	95,350	570,350	(8,978)	561,373
2039	485,000	75,125	560,125	(6,143)	553,983
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
Total	18,795,000	7,334,934	26,129,934	(720,577)	25,409,356

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.



Budget Worksheet



Fund: 0301 - Debt Services

Department: 000 - Non-Departmental

Revenue

AcctClass: 310 - Taxes		2019 Budget	2019 Actual	2020 Budget	2021 Budget
0301-000-31100	Ad Valorem	335,131.00	361,412.46	327,045.00	414,415.00
0301-000-31101	Delinquent Real Estate Taxes	5,000.00	4,574.98	6,000.00	6,000.00
0301-000-31350	City Add'l Sales Tax	490,000.00	598,506.29	498,000.00	483,060.00
0301-000-31500	Motor Vehicle Tax	35,000.00	32,169.37	29,514.00	28,629.00
0301-000-31600	Recreational Vehicle Tax	385.00	477.43	452.00	400.00
0301-000-31610	Watercraft	-	167.70	-	-
0301-000-31650	Heavy Truck Tax	1,300.00	211.91	121.00	70.00
0301-000-31660	Commercial Vehicle Tax	-	1,361.75	1,326.00	1,350.00
0301-000-31800	Specials	100.00	33,710.12	-	-
0301-000-31801	Delinquent Personal Taxes	-	6.75	-	-
0301-000-31802	Delinquent Specials	-	65.59	100.00	100.00
0301-000-31803	Specials - Traffic Signal	-	4,829.45	-	-
Total Taxes		866,916.00	1,037,493.80	862,558.00	934,024.00

AcctClass: 325 - Interest

0301-000-36112	Interest Earnings	5,075.00	14,531.76	5,151.00	5,228.00
Total Interest		5,075.00	14,531.76	5,151.00	5,228.00

AcctClass: 390 - Miscellaneous

0301-000-32170	Build America Bonds Rebate	13,836.00	13,985.58	13,836.00	13,836.00
0301-000-35114	Bond Proceeds	-	-	-	-
0301-000-35128	Recovery Zone Bond Rebate	30,777.00	31,108.76	30,777.00	30,777.00
Total Misc. Revenues		44,613.00	45,094.34	44,613.00	44,613.00

AcctClass: 399 - Transfers

0301-000-39983	Transfer From General	-	-	-	-
0301-000-39984	Transfer From Capital Improvement Fund	35,000.00	35,000.00	35,000.00	35,000.00
0301-000-39990	Transfer From Water	166,842.00	166,842.00	390,334.00	390,334.00
0301-000-39991	Transfer From Sewer	140,000.00	140,000.00	140,000.00	140,000.00
0301-000-39995	Transfer From Special Hwy	35,000.00	35,000.00	35,000.00	15,000.00
0301-000-39996	Transfer From Water Development Fund	35,845.00	20,000.00	20,000.00	20,000.00
0301-000-39998	Transfer From Sewer Development Fund	20,483.00	20,483.00	40,000.00	41,000.00
Total Transfers		433,170.00	417,325.00	660,334.00	641,334.00

Total Revenues		1,349,774.00	1,514,444.90	1,572,656.00	1,625,199.00
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Expense

AcctClass: 450 - Expenses

0301-000-48200	Bond Principal	953,025.00	920,000.00	995,000.00	1,070,532.00
0301-000-48300	Interest & Fees	638,831.00	628,870.55	666,940.00	667,863.00
0301-000-48450	Cherokee Woods Special Assessm	-	-	-	-
0301-000-48452	Targeted Debt Reduction	-	-	-	-
Total Expenses		1,591,856.00	1,548,870.55	1,661,940.00	1,738,395.00

ENTERPRISE FUNDS

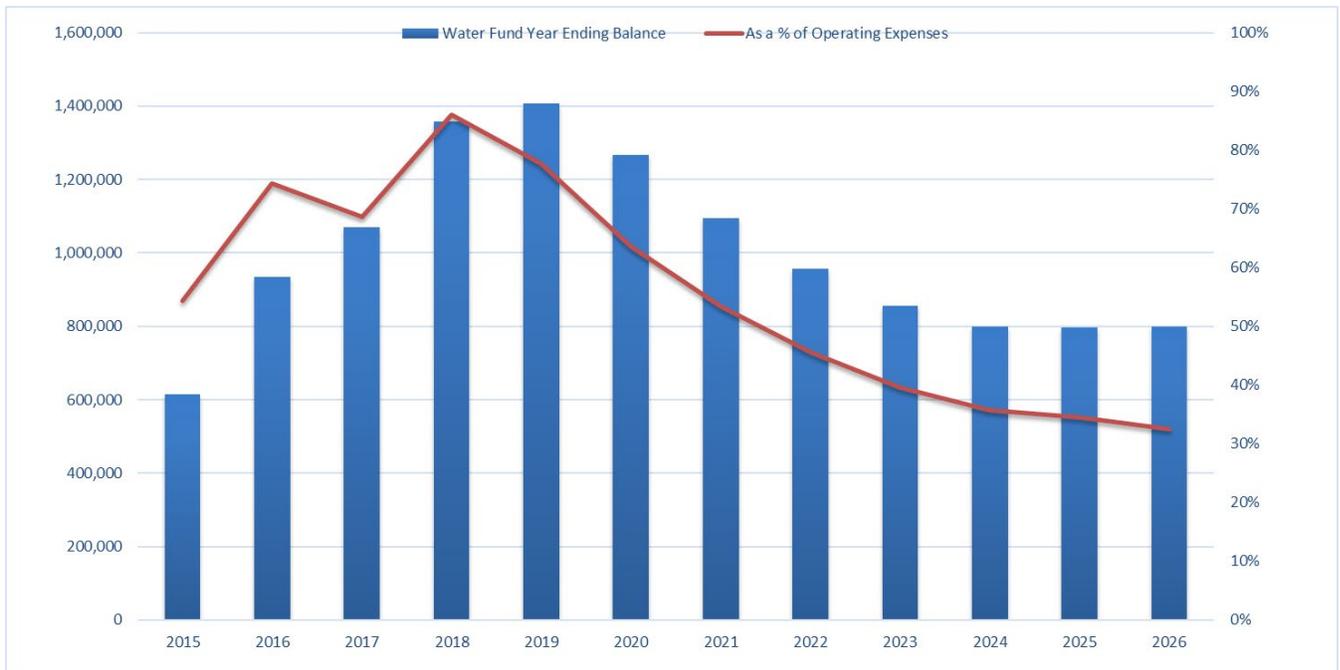
Fund 501 - Water

Since 2014 the overall health of the Water Fund has made steady improvement. We continue to see the benefits of the recent renovations with water loss reductions and savings on utilities and manpower which have lowered production costs at a time when usage revenues have been steadily increasing. As a result, the year ending fund balance in 2019 reached \$1.4 Million, the highest ever for the fund, representing 78% of operating revenues.

Projections for 2020 have the fund ending the year at approximately \$1.27 Million. The decrease in fund balance in 2020 is largely the result of an \$80,000 project to dredge the lagoons, which was budgeted in 2019 but delayed due to conflicts with the ongoing environmental remediation activities at the Sunflower Army Ammunition Plant.

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.

Future projections for the Water Fund are provided in the 5-Year Financial Forecast section of this budget. Year-end fund balances through 2026 are shown graphically below.



Water Fund Budget highlights are as follows:

1. The water fund is projected to end 2020 with a balance of approximately \$1,267,000; representing about 64% of total department expenses.
2. An inflationary rate increase of 1.0% is included in the 2021 budget to account for corresponding projected increases in commodity, personnel, and contractual services. There is also a projected user base growth of 2.0% assumed in the 2021 budget.
3. We will continue the 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 2021.
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 \$160,000. The projections for 2021 – 2026 assume unexpended appropriations of \$50,000 per year.
6. As in the General Fund, salaries for 2020 assume a 1.5% COLA increase, plus a 1.5% merit increase.

Line-Item Details

Line Item #	Title	Use of Funds
48000	Capital Outlay	This line item only allocated \$10,000 for unforeseen repairs or upgrades to the treatment facility or distribution system. The majority of the departmental capital outlay will now be budgeted out of the Water Development Fee fund, which will 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"> • \$16,697.75 for a John Deere 310 SL backhoe (acquired in 2019) • \$10,192 for a John Deere 50G mini-excavator (acquired in 2018) • \$4,500 for a Clark GTSS30 fork lift (acquired in 2019). • \$18,120 for a new vacuum unit (new in 2021) • TOTAL = \$49,465
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"> • \$6,122 for a Ford F250 4x4 Regular Cab Purchased in 2020) • \$6,790 for a Ford F250 4x4 Extended Cab (Purchased in 2020) • TOTAL = \$12,912
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. For 2021, this item includes funding for the replacement of one computer at the water treatment plant.
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.
49989	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



Fund: 0501 - Water Fund

Department: 000 - Non-Departmental

Revenue

AcctClass: 310 - Taxes		2019 Budget	2019 Actual	2020 Budget	2021 Budget
0501-000-32140	Water Sales Tax	57,120.00	64,774.03	58,262.00	59,000.00
Total Taxes		57,120.00	64,774.03	58,262.00	59,000.00
AcctClass: 380 - Charges for Services					
0501-000-34541	Water Service Charge	1,570,095.00	1,685,975.19	1,664,634.00	1,730,000.00
0501-000-34550	Bulk Water Sales	4,000.00	5,288.27	4,000.00	4,000.00
0501-000-34571	Connection & Reconnect Fees	5,000.00	4,657.65	5,000.00	5,000.00
0501-000-34581	Late Payment Penalties	12,000.00	12,968.89	12,000.00	12,000.00
Total Charges for Services		1,591,095.00	1,708,890.00	1,685,634.00	1,751,000.00
AcctClass: 390 - Miscellaneous					
0501-000-34112	Collections Recovered	500.00	-	500.00	500.00
0501-000-34560	Kansas Setoff Program	4,000.00	4,068.36	4,000.00	4,000.00
0501-000-34570	NSF Fee	-	100.00	-	-
0501-000-34572	Water Meter Purchase	12,500.00	80,250.00	15,000.00	15,000.00
0501-000-37500	Sale Of Assets	-	-	-	-
Total Miscellaneous Revenues		17,000.00	84,418.36	19,500.00	19,500.00
Total Revenues		1,665,215.00	1,858,082.39	1,763,396.00	1,829,500.00

Expense

AcctClass: 410 - Capital Outlay					
0501-000-48000	Capital Outlay	85,250.00	25,250.00	-	10,000.00
0501-000-49000	Lease Purchase Payments	30,192.00	31,439.99	31,390.00	49,465.00
0501-000-49110	Electric Utility Payments	11,669.00	11,668.72	13,320.00	12,912.00
Total Capital Outlay		127,111.00	68,358.71	44,710.00	72,377.00
AcctClass: 420 - Commodities					
0501-000-44310	Office Supplies	1,000.00	1,339.18	1,000.00	1,000.00
0501-000-44315	Office Equipment	500.00	252.56	500.00	500.00
0501-000-44320	Cleaning Supplies	300.00	331.68	300.00	300.00
0501-000-44350	Chemicals	120,000.00	118,642.65	120,000.00	125,000.00
0501-000-44500	Tools & Equipment	15,000.00	46,849.25	15,000.00	15,000.00
0501-000-44501	Safety Supplies	4,000.00	2,270.74	4,000.00	3,000.00
0501-000-44502	Distribution Parts & Supplies		75,861.93	60,000.00	60,000.00
0501-000-44503	New Meter Install	15,000.00	7,218.08	15,000.00	12,500.00
0501-000-44504	Replacement Meters	20,000.00	12,774.14	20,000.00	20,000.00
0501-000-44510	Computer Software & Hardware	2,138.00	1,109.99	3,200.00	5,100.00
0501-000-44600	Repair Parts	4,200.00	4,074.18	4,200.00	4,000.00
0501-000-44700	Gasoline	10,000.00	10,420.37	10,000.00	10,000.00
0501-000-45910	Street Rock	5,000.00	5,687.30	5,000.00	5,000.00
0501-000-46000	Equipment Maintenance	10,000.00	3,239.86	10,000.00	10,000.00
0501-000-46200	Vehicle Repair & Maintenance	400.00	749.03	400.00	400.00
0501-000-46400	Building Repair & Maintenance	5,000.00	9,473.96	5,000.00	5,000.00
0501-000-47200	Grass Seed-Weed Control-Fertilizer	600.00	2,811.53	600.00	600.00
Total Commodities		213,138.00	303,106.43	274,200.00	277,400.00
AcctClass: 430 - Contractual					
0501-000-41196	Utility Assistance	3,000.00	2,180.00	3,000.00	3,000.00
0501-000-41210	Meals & Refreshments	300.00	229.04	300.00	300.00
0501-000-42000	Postage & Freight	10,000.00	10,472.47	10,000.00	10,000.00
0501-000-42050	Utilities	150,000.00	121,052.88	150,000.00	150,000.00

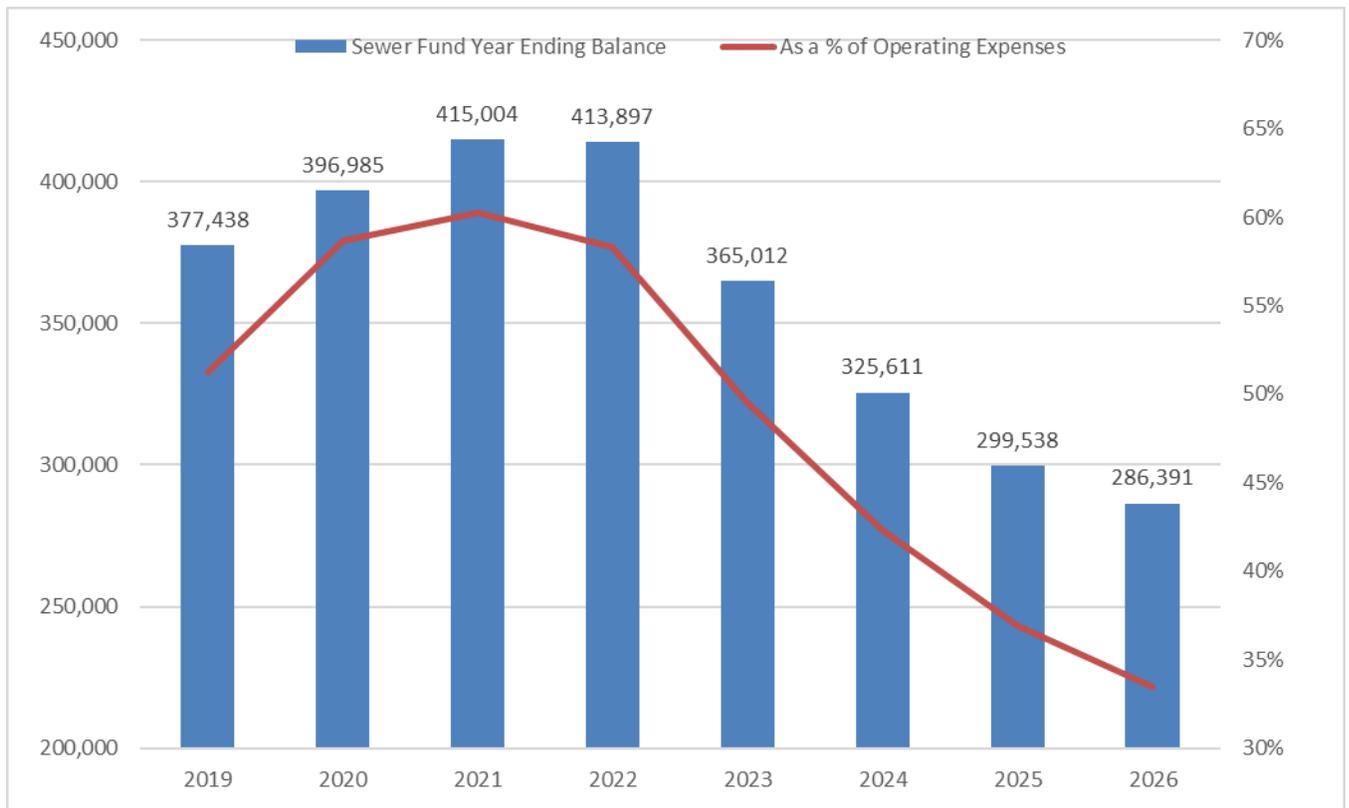
Budget Worksheet

0501-000-42100	Uniforms	2,500.00	4,959.42	2,500.00	2,500.00
	AcctClass: 430 - Contractual	2019 Budget	2019 Actual	2020 Budget	2021 Budget
0501-000-42200	Printing & Advertisements	2,500.00	2,212.98	2,500.00	2,250.00
0501-000-42250	Liability Insurance	30,000.00	24,022.81	30,000.00	30,000.00
0501-000-43000	Dues & Membership Fees	1,500.00	1,912.00	1,500.00	1,500.00
0501-000-43500	IT Services	1,000.00	3,339.25	1,300.00	3,000.00
0501-000-43700	Training & School	3,500.00	853.24	3,500.00	3,500.00
0501-000-44020	Contractual Building Maintenance	2,000.00	645.00	5,000.00	5,000.00
0501-000-44030	Contractual Equipment Maintenance	70,000.00	48,538.50	70,000.00	60,000.00
0501-000-44040	Contractual Vehicle Maintenance	3,500.00	652.63	3,500.00	3,500.00
0501-000-44060	Shop Maint & Repair	28,000.00	26,626.70	28,000.00	28,000.00
0501-000-44070	Line Maint & Repair	20,000.00	4,282.50	30,000.00	25,000.00
0501-000-44200	Equipment Lease & Rentals	4,300.00	6,968.53	4,300.00	4,300.00
0501-000-44220	Misc Contractual Services	25,000.00	33,981.73	25,000.00	25,000.00
0501-000-45700	Mowing Contract	-	397.80	-	-
0501-000-48500	Water Protection Fee	6,500.00	6,596.52	6,500.00	6,500.00
0501-000-48550	Water Assurance Fund	4,500.00	2,315.00	4,500.00	4,500.00
0501-000-48700	Sampling & Testing	6,000.00	1,615.50	6,000.00	6,000.00
0501-000-48900	Clean Drinking Water Fee	5,000.00	6,184.27	5,500.00	5,500.00
	Total Contractual	379,100.00	310,038.77	392,900.00	379,350.00
	AcctClass: 450 - Expenses				
0501-000-41205	Insurance Claims	-	-	-	-
0501-000-41300	Charitable Cont & Gifts	-	-	-	-
0501-000-48600	Sales Tax Payable	56,000.00	65,802.64	60,000.00	63,000.00
	Total Misc. Expenses	56,000.00	65,802.64	60,000.00	63,000.00
	AcctClass: 470 - Personnel				
0501-000-41100	Salaries & Wages	317,947.00	348,602.77	385,859.00	403,419.00
0501-000-41110	Overtime	44,817.00	44,721.18	47,340.00	49,417.00
0501-000-41115	COVID-19 Off	-	-	-	-
0501-000-41120	COVID-19 Worked from Home	-	-	-	-
0501-000-41125	COVID-19 Overtime	-	-	-	-
0501-000-41140	FICA & Medicare	27,752.00	29,222.62	33,140.00	34,641.97
0501-000-41150	KPERS	36,930.00	38,970.81	44,100.00	46,099.00
	Total Personnel	427,446.00	461,517.38	510,439.00	533,576.97
	AcctClass: 490 - Transfers				
0501-000-49989	Transfer to Water Maintenance Fund	-	-	45,000.00	45,000.00
0501-000-49992	Transfer to Sewer	57,661.00	57,661.00	60,606.00	62,479.00
0501-000-49994	Transfer to General Fund	62,136.00	62,136.00	103,306.00	124,025.00
0501-000-49995	Transfer to Debt Service Fund	166,842.00	166,842.00	390,334.00	390,334.00
0501-000-49998	Transfer to Electric Utility	225,000.00	225,000.00	-	-
	Total Transfers	511,639.00	511,639.00	599,246.00	621,838.00
	Total Expenses	1,714,434.00	1,720,462.93	1,881,495.00	1,947,541.97
	Department: 300 - Employee Benefits				
	Expense				
	AcctClass: 470 - Personnel				
0501-300-41135	HSA	10,500.00	9,999.92	12,000.00	11,000.00
0501-300-41160	Health Insurance	57,702.00	62,958.63	83,479.00	80,300.00
0501-300-41170	SUTA	318.00	381.99	386.00	403.00
0501-300-41190	Workers Compensation	9,800.00	13,155.60	11,576.00	12,103.00
	Total Employee Benefits	78,320.00	86,496.14	107,441.00	103,806.00
	Total of all Departments	1,792,754.00	1,806,959.07	1,988,936.00	2,051,347.97

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.

Future projections for the Sewer Fund are provided in the 5-Year Financial Forecast section of this budget. Year-end fund balances through 2026 are shown graphically below.



Sewer Fund highlights are as follows:

1. There is a 0.5% rate increase included in the 2021 budget proposal. This relatively modest increase is largely inflationary, and is intended as a placeholder until the 2020 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. There is an assumed 1% growth in the user base for 2021.
3. Overall sewer fund budget expenses have decreased from \$712,000 in 20220 to about \$706,000 in 2021. 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 \$50,000. The above projections for 2020 – 2026 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 1.5% 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 2021, the sewer fund has no such payments pending, so the line item is zero.
49110	Electric Utility Loan	Payment to the Electric Utility Fund on loans used to purchase rolling stock. For 2021, 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.
44510	Computer Software & Hardware	Used to fund the scheduled replacement of computers. For 2021, this item includes funding for the replacement of one computer at the sewer treatment plant.
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



Fund: 0502 - Sewer Fund

Department: 000 - Non-Departmental

Revenue

	2019 Budget	2019 Actual	2020 Budget	2021 Budget
AcctClass: 350 - Permits, Licenses & Fees				
0502-000-34574 Private & Public Sewer Inspections	300.00	1,100.00	300.00	300.00
Total Permits, Licenses & Fees	300.00	1,100.00	300.00	300.00
AcctClass: 380 - Charges for Services				
0502-000-34542 Sewer Charges	559,799.00	598,239.97	582,675.00	619,388.00
0502-000-34571 Connection & Reconnect Fees	1,500.00	3,265.68	1,500.00	1,500.00
0502-000-34581 Late Payment Penalties	5,350.00	6,214.15	5,350.00	5,350.00
Total Charges for Services	566,649.00	607,719.80	589,525.00	626,238.00
AcctClass: 399 - Transfers				
0502-000-39990 Transfer From Water	57,661.00	57,661.00	60,606.00	62,479.00
0502-000-39998 Transfer From Sewer Development	70,000.00	70,000.00	-	-
Total Transfers	127,661.00	127,661.00	60,606.00	62,479.00
Total Revenues	694,610.00	736,480.80	650,431.00	689,017.00

Expense

AcctClass: 410 - Capital Outlay				
0502-000-49000 Lease Purchase Payments	-	-	-	-
0502-000-49110 Electric Utility Payments	16,675.00	16,675.03	16,675.00	-
Total Capital Outlay	16,675.00	16,675.03	16,675.00	-
AcctClass: 420 - Commodities				
0502-000-44310 Office Supplies	500.00	262.83	500.00	500.00
0502-000-44315 Office Equipment	600.00	-	600.00	350.00
0502-000-44320 Cleaning Supplies	100.00	-	100.00	100.00
0502-000-44350 Chemicals	40,000.00	31,876.15	40,000.00	40,000.00
0502-000-44500 Tools & Equipment	10,000.00	3,777.92	10,000.00	7,500.00
0502-000-44501 Safety Supplies	1,000.00	899.74	1,000.00	1,000.00
0502-000-44505 Fasteners & Small Parts	400.00	-	400.00	400.00
0502-000-44510 Computer Software & Hardware	1,497.00	-	1,600.00	4,900.00
0502-000-44600 Repair Parts	4,000.00	10,022.79	4,000.00	5,500.00
0502-000-44700 Gasoline	5,000.00	3,276.36	5,000.00	5,000.00
0502-000-46000 Equipment Maintenance	15,000.00	12,494.72	15,000.00	15,000.00
0502-000-46200 Vehicle Repair & Maintenance	1,000.00	97.99	1,000.00	1,000.00
0502-000-46400 Building Repair & Maintenance	2,000.00	-	2,000.00	2,000.00
Total Commodities	81,097.00	62,708.50	81,200.00	83,250.00
AcctClass: 430 - Contractual				
0502-000-41210 Meals & Refreshments	100.00	132.30	100.00	100.00
0502-000-42050 Utilities	130,000.00	127,466.10	130,000.00	135,000.00
0502-000-42100 Uniforms	800.00	191.01	1,000.00	1,000.00
0502-000-42200 Printing & Advertisements	-	-	-	-
0502-000-42250 Liability Insurance	7,000.00	7,586.15	7,600.00	7,600.00
0502-000-43000 Dues & Membership Fees	1,500.00	730.00	1,500.00	1,500.00
0502-000-43500 IT Services	2,000.00	5,324.78	2,000.00	2,000.00
0502-000-43700 Training & School	-	1,160.26	2,000.00	2,000.00
0502-000-44020 Contractual Building Maintenance	500.00	-	500.00	500.00
0502-000-44030 Contractual Equipment Maintenance	13,000.00	2,350.44	13,000.00	10,000.00

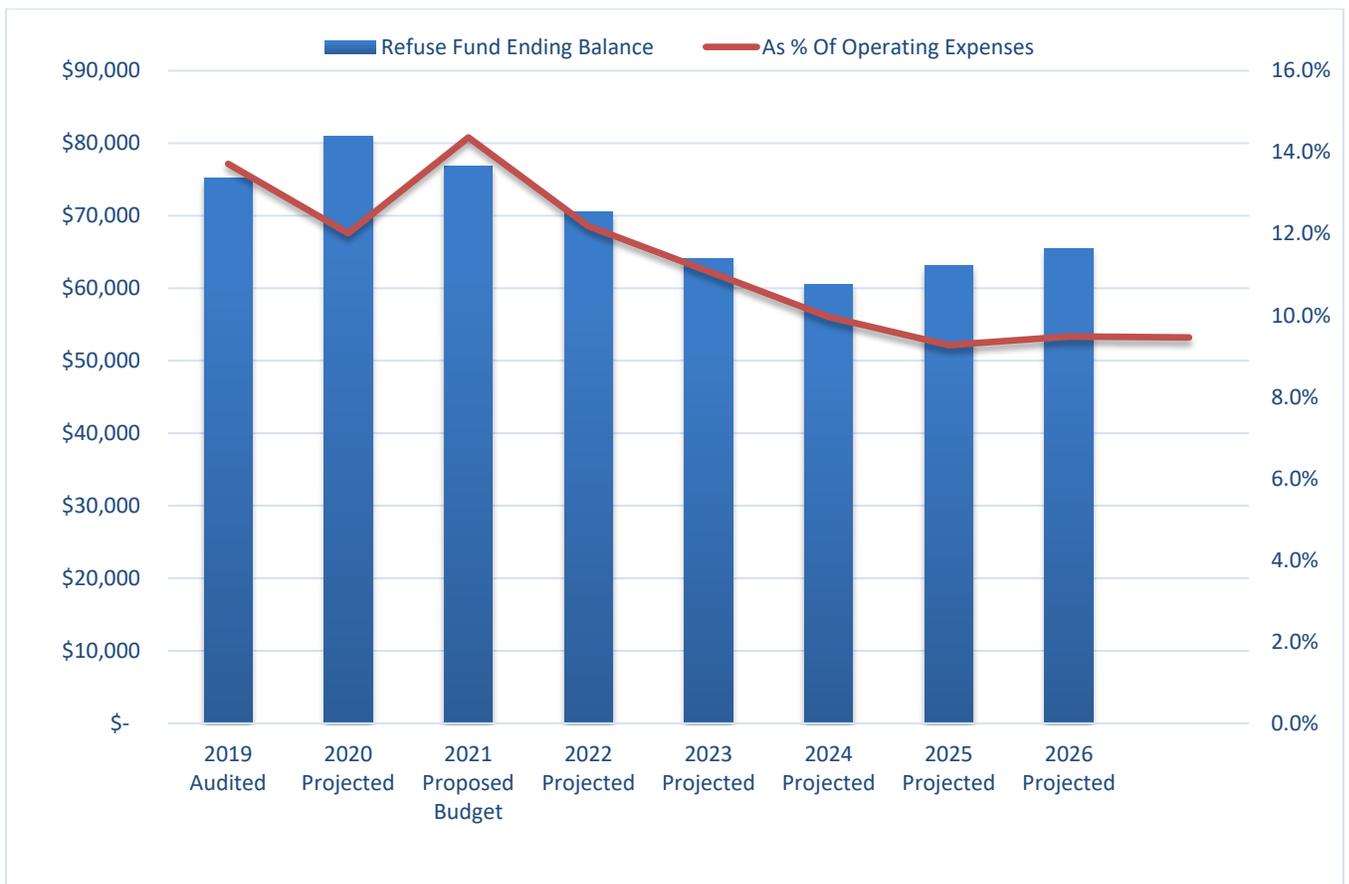
Budget Worksheet

0502-000-44040	Contractual Vehicle Maintenance	1,600.00	2,191.88	1,600.00	1,600.00
0502-000-44060	Shop Maint & Repair	7,000.00	6,282.45	7,000.00	7,000.00
0502-000-44120	Hauling	23,000.00	19,280.00	25,000.00	25,000.00
0502-000-44200	Equipment Lease & Rentals	3,000.00	2,451.52	3,000.00	3,000.00
0502-000-44220	Misc Contractual Services	12,000.00	7,599.74	12,000.00	12,000.00
AcctClass: 430 - Contractual		2019 Budget	2019 Actual	2020 Budget	2021 Budget
0502-000-45700	Mowing Contract	1,000.00	691.80	1,000.00	1,000.00
0502-000-48700	Sampling & Testing	15,000.00	13,924.00	15,000.00	15,000.00
0502-000-49200	Sewer Line Cleaning & Inspection	20,000.00	12,926.84	20,000.00	20,000.00
Total Contractual		237,500.00	210,289.27	242,300.00	244,300.00
AcctClass: 470 - Personnel					
0502-000-41100	Salaries & Wages	135,892.00	142,117.02	141,328.00	145,562.00
0502-000-41110	Overtime	3,380.00	449.37	3,475.00	3,550.00
0502-000-41115	COVID-19 Off	-	-	-	-
0502-000-41120	COVID-19 Worked from Home	-	-	-	-
0502-000-41125	COVID-19 Overtime	-	-	-	-
0502-000-41140	FICA & Medicare	10,654.00	10,943.26	11,077.00	11,407.00
0502-000-41150	KPERS	9,091.00	14,189.42	14,489.00	14,920.00
Total Personnel		159,017.00	167,699.07	170,369.00	175,439.00
AcctClass: 490 - Transfers					
0502-000-49994	Transfer to General Fund	22,136.00	22,136.00	23,306.00	24,025.00
0502-000-49995	Transfer to Debt Service Fund	140,000.00	140,000.00	140,000.00	140,000.00
0502-000-49988	Transfer to Sewer Maintenance	-	-	15,000.00	15,000.00
Total Transfers		162,136.00	162,136.00	178,306.00	179,025.00
Total Expenses		656,425.00	619,507.87	688,850.00	682,014.00
Department: 300 - Employee Benefits Expense					
AcctClass: 470 - Personnel					
0502-300-41135	HSA	1,500.00	1,500.00	1,500.00	1,500.00
0502-300-41160	Health Insurance	15,148.00	12,313.95	18,592.00	19,436.00
0502-300-41170	SUTA	136.00	143.06	141.00	146.00
0502-300-41190	Workers Compensation	2,752.00	3,492.55	2,862.00	2,948.00
Total Employee Benefits		19,536.00	17,449.56	23,095.00	24,030.00
Total of all Departments		675,961.00	636,957.43	711,945.00	706,044.00

Fund 503 – Refuse

In 2020 both revenues and expenses for the refuse fund increased notably. So much so that we may require a budget amendment for expenditures before the year’s end. Accordingly, the proposed 2021 budget increases revenues and expenses for the fund by about 20%. The 2021 budget includes no rate increase.

Future projections for the Refuse Fund are provided in the 5-Year Financial Forecast section of this budget. Year-end fund balances through 2026 are shown graphically below.



Budget Worksheet



Fund: 0503 - Refuse Fund

Department: 000 - Non-Departmental

Revenue

AcctClass: 380 - Charges for Services		2019 Budget	2019 Actual	2020 Budget	2021 Budget
0503-000-34115	Curbside Recycling	110,000.00	100,378.07	105,000.00	125,000.00
0503-000-34511	Refuse Charged Billed	420,000.00	452,897.85	425,000.00	490,000.00
0503-000-34512	Fuel Surcharge	10,000.00	-	5,000.00	5,000.00
0503-000-34581	Late Payment Penalties	7,500.00	6,601.90	5,500.00	5,500.00
0503-000-34592	Charges for Special Refuse Pick up	500.00	151.28	350.00	350.00
Total Charges for Services		548,000.00	560,029.10	540,850.00	625,850.00
AcctClass: 390 - Miscellaneous					
0503-000-34112	Collections Recovered	-	304.69	-	-
Total Miscellaneous		-	304.69	-	-
Total Revenues		548,000.00	560,333.79	540,850.00	625,850.00

Expense

AcctClass: 430 - Contractual					
0503-000-42300	Refuse Services	433,000.00	447,567.16	440,000.00	500,000.00
0503-000-42310	Curbside Recycling	110,000.00	100,954.38	100,000.00	120,000.00
0503-000-42320	Fuel Surcharge	10,000.00	-	5,000.00	5,000.00
0503-000-44220	Misc Contractual Services	2,000.00	44.27	5,000.00	5,000.00
Total Contractual		555,000.00	548,565.81	550,000.00	630,000.00
Total Expenses		555,000.00	548,565.81	550,000.00	630,000.00

ALL OTHER FUNDS

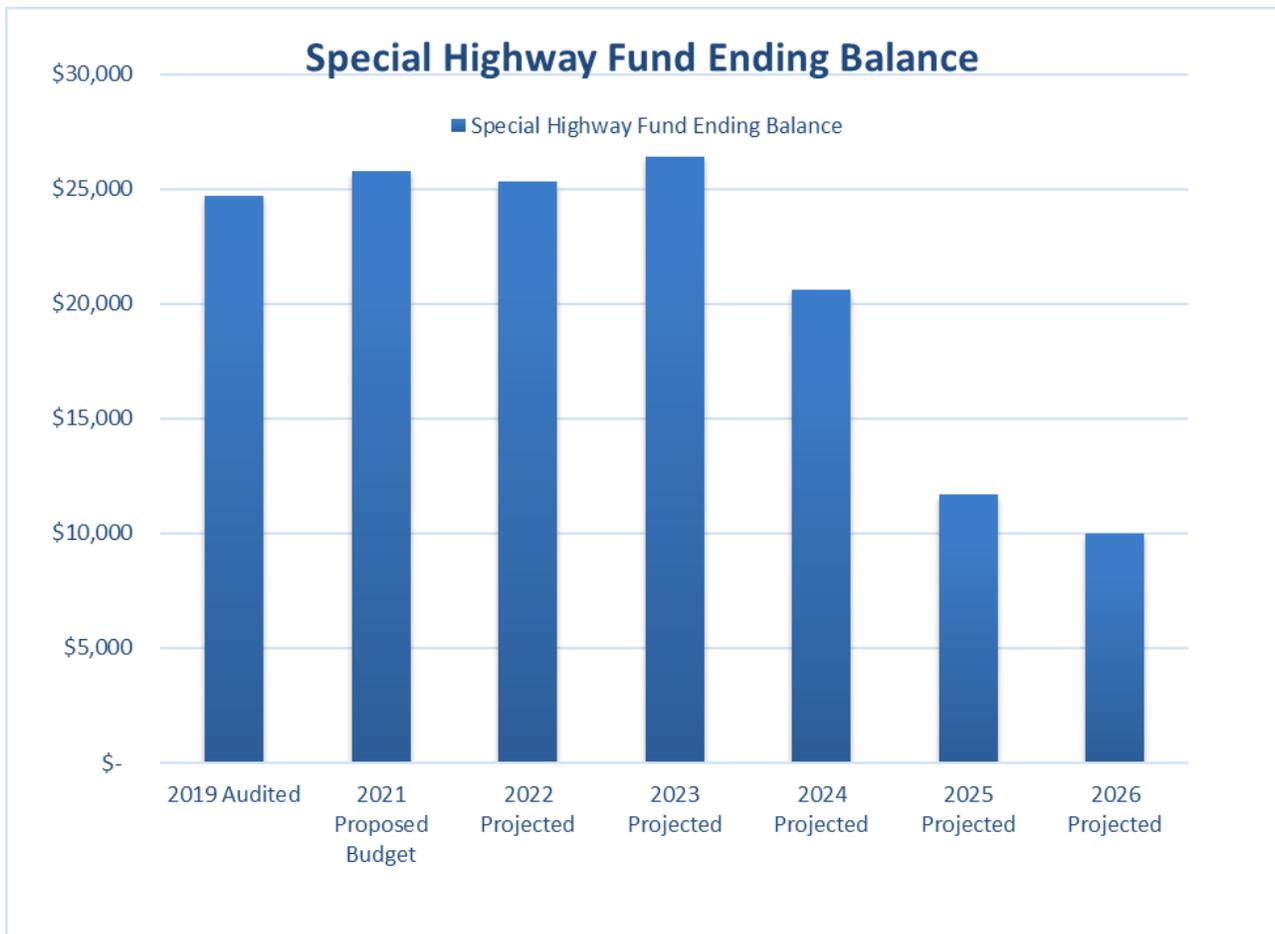
Fund 202 - Special Highway

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 decrease in special highway revenues for 2021, based on our projections for 2020. \$138,070 in revenues are budgeted, which will be transferred into debt service (\$15,000), and to the Capital Improvement Fund (\$125,000).

Future projections for the Special Highway Fund are provided in the 5-Year Financial Forecast section of this budget. Year-end fund balances through 2026 are shown graphically below.



Budget Worksheet



Fund: 0202 - Special Highway Fund

Department: 000 - Non-Departmental

Revenue

AcctClass: 390 - Miscellaneous

0202-000-32130 Special Highway Funds

	2019 Budget	2019 Actual	2020 Budget	2021 Budget
	162,000.00	171,993.06	161,610.00	138,030.00
Total Revenues	162,000.00	171,993.06	161,610.00	138,030.00

Expense

AcctClass: 490 - Transfers

0202-000-49994 Transfer To General Fund

0202-000-49995 Transfer To Debt Service Fund

0202-000-49996 Transfer to Capital Improvement Fund

	-	-	-	-
	35,000.00	35,000.00	35,000.00	15,000.00
	130,000.00	130,000.00	131,950.00	125,000.00
Total Transfers	165,000.00	165,000.00	166,950.00	140,000.00

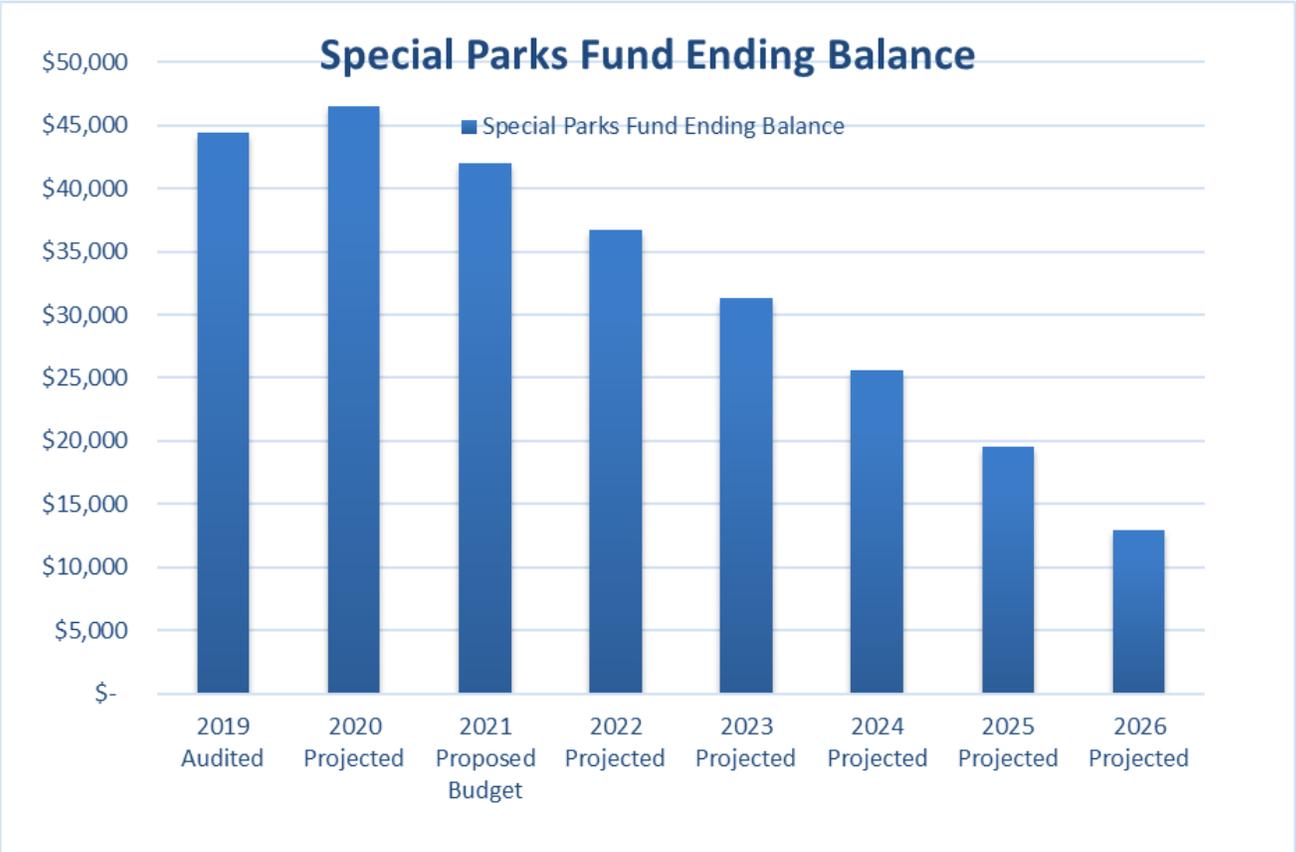
Fund 203 - Special Parks

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.

During the 2021 budget process we became aware that the enabling legislation for the state liquor tax requires cities with a population of over 6,000 to dedicate 1/3 of the tax to alcohol prevention and treatment programs. Cities under 6,000 have no such requirement. Historically, in accordance with State Statute for cities smaller than 6000, we have deposited ½ of this tax directly into the General Fund, and ½ into the Special parks fund. We will continue to do this for the 2021 budget year. Starting in 2022 we will deposit 1/3 of the tax into each of these funds, and we will need to allocate the remaining 1/3 to alcohol treatment programs. Toward that end, all other cities in Johnson County grant their 1/3 to the United Community Services of Johnson County, who oversees extensive alcohol treatment programming, that meets the state’s requirement for the funds.

We have budgeted 2021 total revenues at \$30,500, which is up slightly from what we received in 2019 and what we are projecting in 2020. Fund expenses for 2021 total \$35,000 and consist completely of a transfer to the Capital Improvement Fund.

Future projections for the Special Parks Fund are provided in the 5-Year Financial Forecast section of this budget. Year-end fund balances through 2026 are shown graphically below.



Budget Worksheet



Fund: 0203 - Special Parks Fund

Department: 000 - Non-Departmental

Revenue

	2019 Budget	2019 Actual	2020 Budget	2021 Budget
AcctClass: 310 - Taxes				
0203-000-31750 Liquor Tax Park	14,250.00	18,029.51	14,500.00	17,500.00
Total Taxes	14,250.00	18,029.51	14,500.00	17,500.00
AcctClass: 330 - Planning and Zoning Fees				
0203-000-34422 Kaw Sand Sand Conditional Use Permit	10,000.00	9,999.96	10,000.00	10,000.00
Total Planning & Zoning Fees	10,000.00	9,999.96	10,000.00	10,000.00
AcctClass: 360 - Parks & Recreation				
0203-000-33310 Park Fees	2,500.00	22,156.31	3,000.00	3,000.00
Total Parks & Recreation	2,500.00	22,156.31	3,000.00	3,000.00
AcctClass: 390 - Miscellaneous				
0203-000-37400 Donations-Gifts-Fundraising	-	-	-	-
Total Misc. Revenues	-	-	-	-
Total Revenues	26,750.00	50,185.78	27,500.00	30,500.00

Expense

AcctClass: 410 - Capital Outlay				
0203-000-48000 Capital Outlay	-	-	-	-
Total Capital Outlay	-	-	-	-
AcctClass: 420 - Commodities				
0203-000-47100 Park Maintenance	-	-	-	-
Total Commodities	-	-	-	-
AcctClass: 430 - Contractual				
0203-000-43600 Consulting Services	-	-	-	-
0203-000-44220 Misc Contractual Services	-	-	-	-
Total Contractual	-	-	-	-
AcctClass: 490 - Transfers				
0203-000-49995 Transfer to Debt Service Fund	-	-	-	-
0203-000-49996 Transfer to Capital Improvement Fund	25,000.00	25,000.00	25,375.00	35,000.00
Total Transfers	25,000.00	25,000.00	25,375.00	35,000.00
Total Expenses	25,000.00	25,000.00	25,375.00	35,000.00

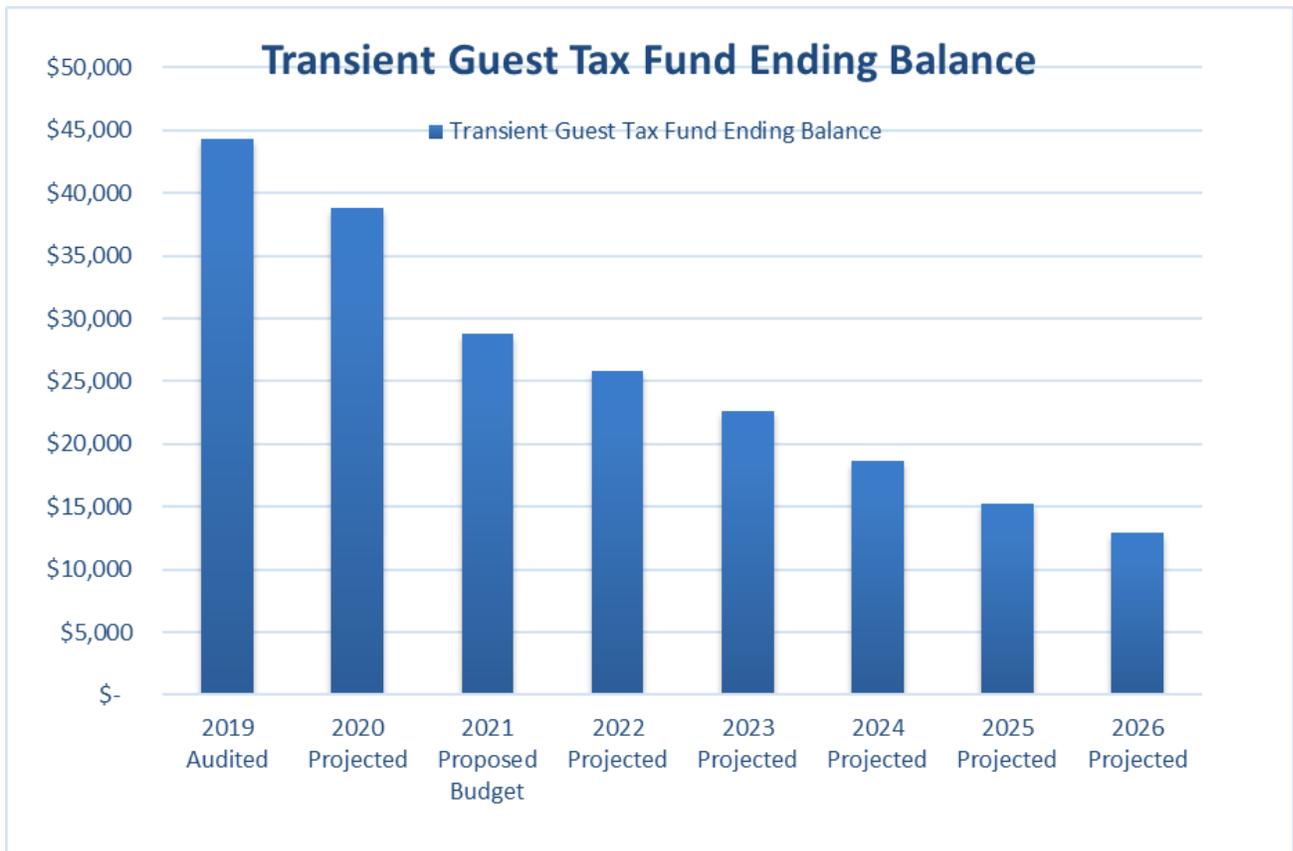
Fund 205 - Transient Guest Tax

Anticipating some economic downturn for 2021, we have lowered transient guest tax revenue projections for 2021 to \$22,000 from \$28,500 in 2020. This revenue is restricted in its use to activities that promote tourism or economic development in the City. The fund balance steadily increased from \$22,884 in 2016 to over \$44,000 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.

For 2021, we have budgeted expenses of \$32,000, which breaks down as follows:

- \$28,000 to the Chamber of Commerce / EDC for programmed activities directly in support of tourism or economic development.
- \$1,500 for the Sunflower Art Fest.
- \$2,500 for City-initiated tourism and EDC promotion, which is yet undefined.

Future projections for the Transient guest Tax Fund are provided in the 5-Year Financial Forecast section of this budget. Year-end fund balances through 2026 are shown graphically below.



Budget Worksheet



Fund: 0205 - Transient Guest Tax
Department: 000 - Non-Departmental
Revenue

	2019 Budget	2019 Actual	2020 Budget	2021 Budget
AcctClass: 310 - Taxes				
0205-000-32150 Transient Guest Tax	28,500.00	26,488.69	28,500.00	22,000.00
Total Taxes	28,500.00	26,488.69	28,500.00	22,000.00
AcctClass: 430 - Contractual				
0205-000-42700 Promotion of Tourism	-	-	4,500.00	2,500.00
0205-000-42750 Winesong	1,500.00	-	-	-
0205-000-42760 De Soto Artfest	1,500.00	-	1,500.00	1,500.00
0205-000-42800 Economic Development	23,000.00	24,500.00	28,000.00	28,000.00
Total Contractual	26,000.00	24,500.00	34,000.00	32,000.00
Total Expenses	26,000.00	24,500.00	34,000.00	32,000.00

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.

Budget Worksheet



Fund: 0207 - CDBG

Department: 000 - Non-Departmental

Revenue

AcctClass: 390 - Miscellaneous

0207-000-37110 Grant Monies

	2019 Budget	2019 Actual	2020 Budget	2021 Budget
	100,000.00	-	100,000.00	100,000.00
Total Revenues	100,000.00	-	100,000.00	100,000.00

Expense

AcctClass: 490 - Transfers

0207-000-49996 Transfer to Capital Improvement Fund

	100,000.00	-	100,000.00	100,000.00
Total Transfers	100,000.00	-	100,000.00	100,000.00

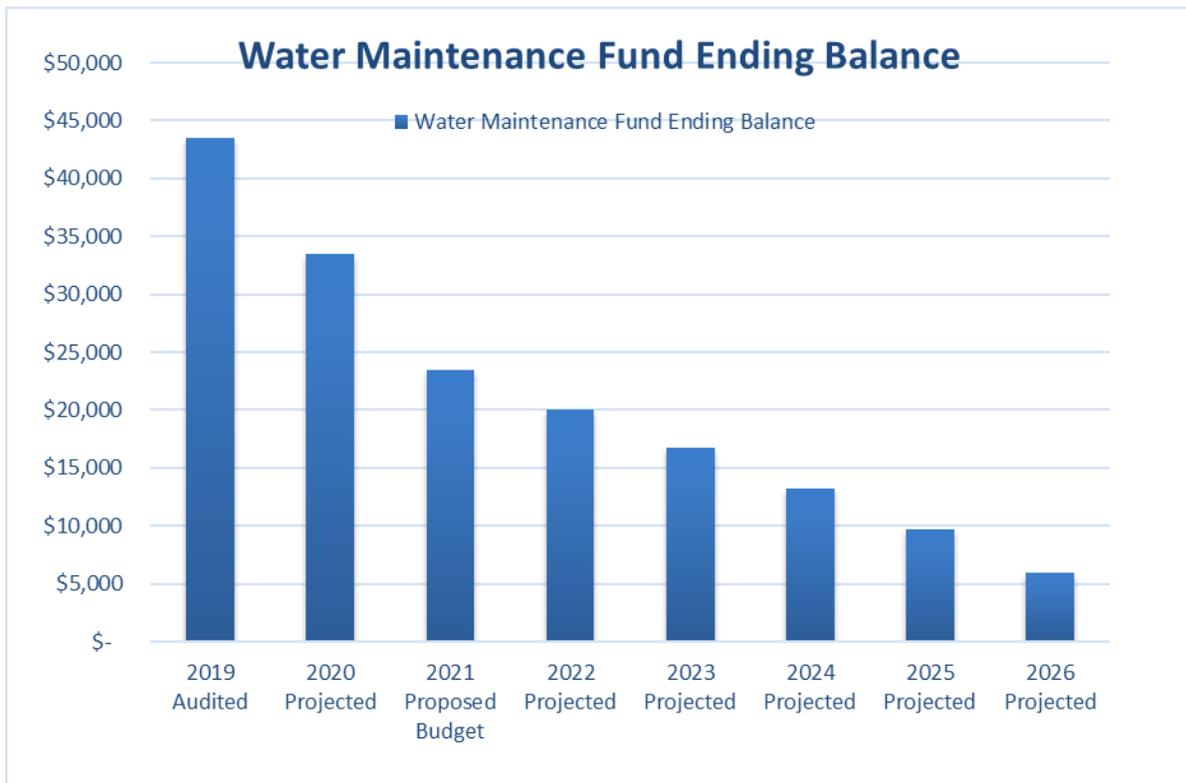
Fund 209 – Water Maintenance Fund (Previously Water Development Fee)

Starting in the 2020 budget, the “Water Development Fee Fund”, #209 was renamed “Water Maintenance Fund, to 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. In 2020 there is \$55,000 budgeted from this fund which will be used to dredge the lime lagoons at the water treatment plant.

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 historically been steady at around \$30,000 to \$50,000, but there is little need to maintain a fund balance.

For 2021 the budget calls for a \$60,000 expenditure, which is yet to be identified.

Future projections for the Water Maintenance Fund are provided in the 5-Year Financial Forecast section of this budget. Year-end fund balances through 2026 are shown graphically below.



Budget Worksheet



Fund: 0209 - Water Mainentenance Fund

Department: 000 - Non-Departmental

Revenue

AcctClass: 350 - Permits, Licenses & Fees

0209-000-34573 Development Fees

	2019 Budget	2019 Actual	2020 Budget	2021 Budget
	20,000.00	27,850.00	30,000.00	25,000.00
Total Revenues	20,000.00	27,850.00	30,000.00	25,000.00

AcctClass: 399 - Transfers

0209-000-39990 Transfer From Water

	-	-	45,000.00	45,000.00
Total Transfers	-	-	45,000.00	45,000.00

Total Revenues	20,000.00	27,850.00	75,000.00	70,000.00
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Expense

AcctClass: 450 - Expenses

0209-000-46420 2020 Improvements

	-	-	55,000.00	60,000.00
Total Misc Expenses	-	-	55,000.00	60,000.00

AcctClass: 490 - Transfers

0209-000-49995 Transfer To Debt Service Fund

	35,845.00	20,000.00	20,000.00	20,000.00
Total Transfers	35,845.00	20,000.00	20,000.00	20,000.00

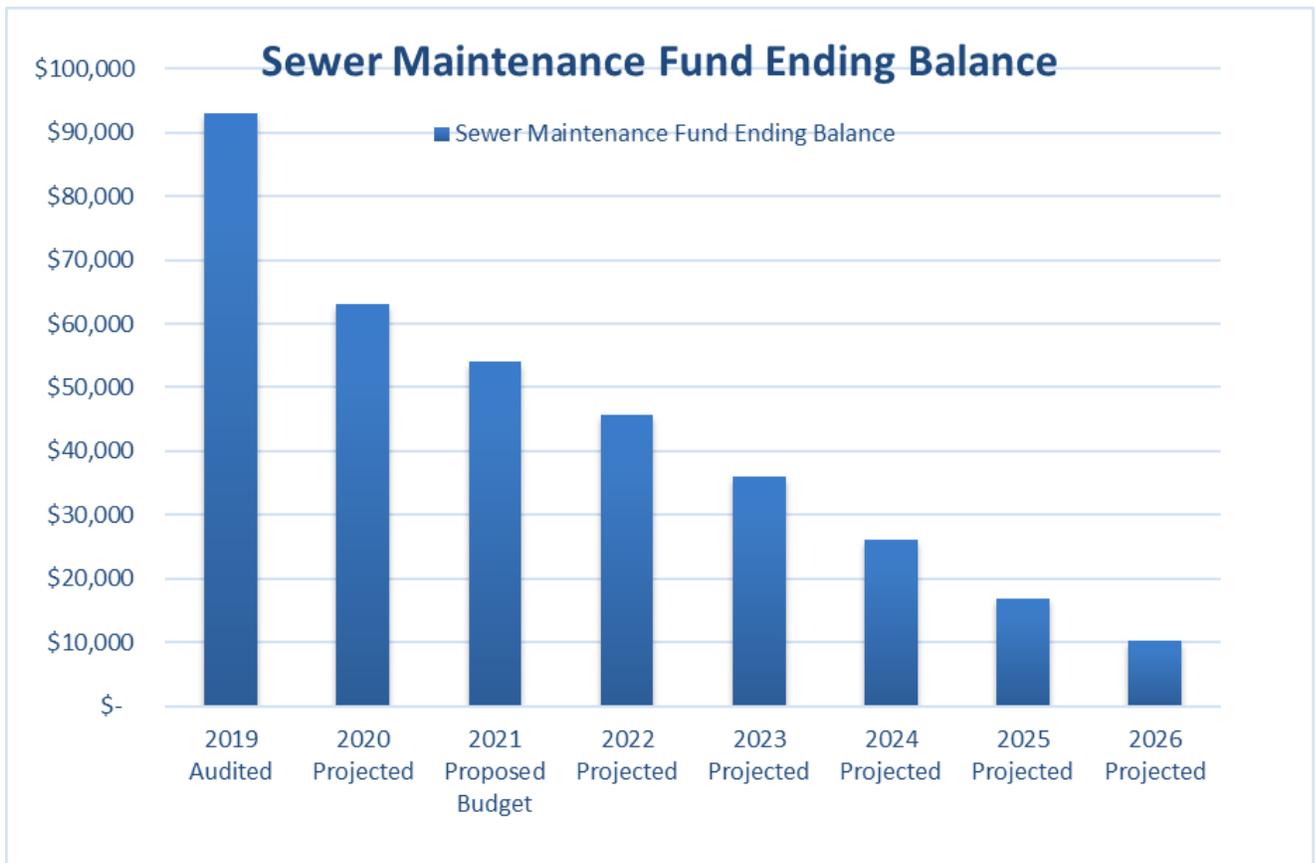
Total Expenses	35,845.00	20,000.00	75,000.00	80,000.00
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Fund 210 – Sewer Maintenance Fund (Formerly Sewer Development Fee Fund)

The “Sewer Development Fee Fund”, #209 has been 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 significant portion (\$41,000 for 2021) is transferred into debt service, and the remaining revenues are dedicated to system maintenance and preservation. The fund balance peaked in 2019 at just over \$93,000. The 2021 budget includes \$43,000 in facility maintenance and preservation, which could be used to eliminate system inflow, or replace deteriorating line segments. Future projections have the fund balance gradually declining since there is no advantage to keeping excess cash reserves in this fund.

Future projections for the Sewer Maintenance Fund are provided in the 5-Year Financial Forecast section of this budget. Year-end fund balances through 2026 are shown graphically below.



Budget Worksheet



Fund: 0210 - Sewer Maintenance Fund
Department: 000 - Non-Departmental
Revenue

	2019 Budget	2019 Actual	2020 Budget	2021 Budget
AcctClass: 350 - Permits, Licenses & Fees				
0210-000-34573 Development Fees	40,000.00	37,325.00	60,000.00	60,000.00
Total Revenues	40,000.00	37,325.00	60,000.00	60,000.00
AcctClass: 399 - Transfers				
0210-000-39991 Transfer From Sewer	-	-	15,000.00	15,000.00
Total Transfers	-	-	15,000.00	15,000.00
Total Revenues	40,000.00	37,325.00	75,000.00	75,000.00
Expense				
AcctClass: 450 - Expenses				
0210-000-46420 2020 Improvements	-	-	55,000.00	43,000.00
Total Misc Expenses	-	-	55,000.00	43,000.00
AcctClass: 490 - Transfers				
0210-000-49992 Transfer To Sewer	70,000.00	70,000.00	-	-
0210-000-49995 Transfer To Debt Service Fund	20,483.00	20,483.00	40,000.00	41,000.00
Total Transfers	90,483.00	90,483.00	40,000.00	41,000.00
Total Expenses	90,483.00	90,483.00	95,000.00	84,000.00

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 has been updated each year since. It is continually adjusted 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.

The largest adjustment for the 2021 CIP is the removal of the \$3.125 Million Park & Recreation improvements from the 5-year plan. The bond referendum narrowly failed in March of 2020, so the bond revenues and project expenditures have been removed.

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 2021 revenues and projects, which we will incorporate into our 2021 budget.

2020:

1) Revenues:

- a) \$483,030 in reoccurring funding sources including:
 - Internal transfers from other funds
 - Federal Fund Exchange
 - CDBG
 - Excise Tax Collections
 - Courthouse Sales Tax
- b) \$579,631 from JoCo CARS for 91st Street Project

2) Expenses / Projects:

- a) \$63,000 to finish out the 91st Street project
- b) \$150,000 for the design of the Roundabout project
- c) \$270,000 for improvements to the Public Works Facility
- d) \$120,000 for City Hall Safety Improvements.
- e) \$30,000 for design of the Miller Park drainage improvements.
- f) \$20,000 for the annual sidewalk program.
- g) \$171,259 for the 83rd Street sidewalk to Arbor Ridge.
- h) \$180,000 for park land acquisition.
- i) \$50,000 for the southwest area infrastructure plan.
- j) \$35,000 Transfer to Debt Service

2021:

1) Revenues:

- a) \$466,620 in reoccurring funding sources.
- b) \$550,000 CARS funding for the roundabout project.
- c) \$450,000 benefit district funding for the roundabout project.
- d) \$1,100,000 in GO Bonds for Roundabout, City Hall Improvements, and Lexington Avenue Pedestrian Crossings

2) Expenses / Projects:

- a) \$1,100,000 for the roundabout project.

- b) \$250,000 for Lexington Avenue pedestrian crossing improvements.
- c) \$280,000 for Ottawa Street design
- d) \$50,000 for Miller Park Drainage project.
- e) \$20,000 for the annual sidewalk program.
- f) \$35,000 Transfer to Debt Service.
- g) \$65,000 for lighting on B Field in Miller Park.
- h) \$800,000 earmark for infrastructure improvements in support of economic development opportunities.
- i) \$50,000 for improvements to 83rd & Corliss intersection.
- j) \$55,000 for column lifts in the street shop.

Capital Improvements Fund highlights include the following:

1. Revenues: Total 2021 revenues for the CIF are just under \$2.566 Million, \$1.1 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 2021 budget allocations total \$2.705 Million.
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 2021. The City is not obligated to follow this list exactly, but the budget authority is based on the estimated costs for these projects.
4. A detailed 5-year projection for the Capital Improvement fund is available on the following page.

De Soto 5-Year Capital Improvements Plan 2021 - 2026

7/10/2020

	CAPITAL IMPROVEMENT FUND (305)	2019 Actual	2020 Budget	2020 Projected	2021 Proposed	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected	5-Year Total
	Beginning Balance	\$ 1,100,627	\$ 377,297	\$ 377,297	\$ 350,429	\$ 212,049	\$ 462,520	\$ 416,232	\$ 198,230	\$ 202,821	
Source #	Revenues										
1	Pending Projects Prior Years	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Transfer from Gen. Fund Prop. Taxes			\$ -							\$ -
3	Transfer from Gen. Fund, Street Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Federal Fund Exchange (from KDOT)	\$ 58,601	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 520,000
7	Transfer from CDBG	\$ -	\$ 100,000	\$ 149,085	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 849,085
8	Transfer from Special Parks	\$ 25,000	\$ 25,375	\$ 25,375	\$ 35,000	\$ 30,000	\$ 30,300	\$ 30,755	\$ 31,370	\$ 32,624	\$ 240,798
9	Transfer from Special Highway	\$ 130,000	\$ 131,950	\$ 131,950	\$ 125,000	\$ 126,250	\$ 127,513	\$ 129,425	\$ 130,000	\$ 135,200	\$ 1,037,288
10	Transfer from Electric Utility	\$ 32,081	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 200,000
11	Transfer from Water Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Transfer from Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	JoCo CARS for Project #3		\$ 579,361	\$ 579,361							\$ 1,158,722
14	Federal STP for project #5						\$ 1,500,000				\$ 1,500,000
15	JoCo SMAC for Project # 11					\$ 150,000					\$ 150,000
16	Bond Proceeds for Project #11	\$ 2,003,841	\$ -	\$ -	\$ -	\$ 1,000,000					\$ 1,000,000
17	Sewer Benefit District for Project #21		\$ -	\$ -							\$ -
18	Excise Tax	\$ 17,220	\$ 45,000	\$ 20,000	\$ 50,000	\$ 50,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 325,000
19	Courthouse Sales Tax Transfer From GF Admin	\$ 66,620	\$ 66,620	\$ 66,620	\$ 66,620	\$ 65,221	\$ 65,900	\$ 66,818	\$ 68,222	\$ 70,151	\$ 536,172
20	Merck Reimbursement for 91st St. Drive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	91st & Lexington Benefit District for Project #26				\$ 450,000						\$ 450,000
22	JoCo CARS for Project #26				\$ 550,000						\$ 550,000
23	Bonds for Project #11, #26 & #30		\$ 750,000	\$ -	\$ 1,100,000						\$ 1,850,000
24	Bond Referendum - Parks & Rec Masterplan		\$ -	\$ -							\$ -
25	GO or Revenue Bonds for Project #32					\$ 786,000					\$ 786,000
26	Developer / Benefit District Contributions for Project #33				\$ -	\$ 250,000	\$ 200,000				\$ 450,000
	TOTAL REVENUES	\$ 2,333,363	\$ 1,788,306	\$ 1,062,390	\$ 2,566,620	\$ 2,647,471	\$ 2,153,712	\$ 456,997	\$ 459,592	\$ 467,976	\$ 11,603,065
Project #	Appropriations										
1	Sunflower WTP Improvements	\$ 614,692									\$ -
	Project / Initiative										
2	Yearly Road Maintenance Program	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -
3	91st Street Westward Extension Design	\$ 26,014		\$ 4,000							\$ 4,000
3	91st Street Westward Extension Construction	\$ 1,127,598		\$ 59,000							\$ 59,000
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	\$ 82,885.85									\$ -
26	Roundabout at 91st & Lexington Design		\$ 250,000	\$ 150,000							\$ 400,000
26	Roundabout at 91st & Lexington Construction				\$ 1,100,000						\$ 1,100,000
	Lexington Avenue Pedestrian Crossing Improvements				\$ 250,000						\$ 250,000
7	Paint Pool					\$ 75,000				\$ 75,000	\$ 150,000
8	AV Upgrades for Council Room										\$ -
9	ADA Access to Greatlife	\$ 17,364									\$ -
10	New Public Works Facility	\$ 916,166	\$ 270,000	\$ 270,000							\$ 540,000
29	City Hall Security Improvements & Asbestos Abatement		\$ 120,000	\$ 120,000							\$ 240,000
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							\$ 60,000
12	Miller Park Drainage Const				\$ 50,000						\$ 50,000
13	Annual Sidewalk Program	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 160,000
14	Arbor Ridge Sidewalk	\$ 13,926		\$ 171,259							\$ 171,259
16	Soccer Fields (Property Acquisition)			\$ 180,000							\$ 180,000
27	Park & Rec Masterplan Bond Referendum Projects			\$ -	\$ -	\$ -	\$ -				\$ -
HM 4	K-10 Monument Signage						\$ 85,000				\$ 85,000
HM 5	City Hall Rec Path						\$ 150,000				\$ 150,000
18	Demolition of Old Water Plant	\$ 5,300									\$ -
19	Spring Drive Waterline	\$ 64,635									\$ -
20	Lexington Avenue Sewer Service	\$ 35,292									\$ -
21	95th Street Sewer Extension Design		\$ 150,000								\$ 150,000
21	95th Street Sewer Extension Construction				\$ -						\$ -
28	Sewers to 103rd & Edgerton Design				\$ -						\$ -
28	Sewers to 103rd & Edgerton Construction					\$ -					\$ -
X	Transfer to Debt Service (Excise Tax)	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 280,000
X	Settlement Charges	\$ 86,279									\$ -
X	Bond Discounts	\$ 13,270									\$ -
X	Escrow	\$ 12,587									\$ -
X	Comprehensive Plan Update (2017 Allocation)	\$ 5,686									\$ -
	Total Appropriations	\$ 3,056,694	\$ 875,000	\$ 1,039,259	\$ 1,735,000	\$ 1,571,000	\$ 2,140,000	\$ 205,000	\$ 55,000	\$ 130,000	\$ 7,620,259
	Ending Balance	\$ 377,297	\$ 1,290,603	\$ 400,429	\$ 1,182,049	\$ 1,288,520	\$ 476,232	\$ 668,230	\$ 602,821	\$ 540,797	

CIP Updates 2021 - 2025

1/10/2020

		2019 Budget or Expected	2020 Budgeted	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected	5-Year Total
	Beginning Balance (based on new projects)	\$ 1,100,627	\$ 377,297	\$ 377,297	\$ 350,429	\$ 212,049	\$ 462,520	\$ 416,232	\$ 198,230	\$ 202,821	
Source #	New Revenues										
	TOTAL NEW REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project #	New Projects										
HM1	Downtown Streetscape - (1/2 of Phase I)							\$ 400,000			\$ 400,000
HM1	Downtown Streetscape - (1/2 of Phase I)								\$ 400,000		\$ 400,000
31	Field Lighting for B Field				\$ 65,000						\$ 65,000
32	Infrastructure Feasibility Plan for Southwest Growth Area			\$ 50,000							\$ 50,000
33	Infrastructure Improvements in Support of Economic Development Opportunities				\$ 800,000	\$ 786,000					\$ 1,586,000
34	83rd & Corliss Intersection Improvements				\$ 50,000						\$ 50,000
35	Street Shop Column Lifts				\$ 55,000						\$ 55,000
36	Lexington Avenue Lighting					\$ 40,000					\$ 40,000
37	Commerce Drive Lighting						\$ 60,000				\$ 60,000
38	Demo. Of Old Sewer Plant							\$ 70,000			\$ 70,000
	TOTAL NEW APPROPRIATIONS	\$ -	\$ -	\$ 50,000	\$ 970,000	\$ 826,000	\$ 60,000	\$ 470,000	\$ 400,000	\$ -	\$ 2,776,000
	Ending Balance	\$ 377,297	\$ 1,290,603	\$ 350,429	\$ 212,049	\$ 462,520	\$ 416,232	\$ 198,230	\$ 202,821	\$ 540,797	

Budget Worksheet



Fund: 0305 - Capital Improvement Fund
Department: 000 - Non-Departmental
Revenue

AcctClass: 390 - Miscellaneous		2019 Budget	2019 Actual	2020 Budget	2021 Budget
0305-000-31900	Excise Tax	40,000.00	17,220.34	45,000.00	50,000.00
0305-000-35116	Bond Proceeds	900,000.00	1,920,000.00	750,000.00	1,100,000.00
0305-000-35121	Bond Premium	-	83,841.60	-	-
0305-000-35130	Federal Fund Exchange	60,000.00	58,601.01	65,000.00	65,000.00
0305-000-36506	CARS 91st Street	750,000.00	-	-	-
0305-000-?????	91St Street Roundabout Benefit Dist.				450,000.00
0305-000-?????	CARS for Roundabout				550,000.00
0305-000-37110	Grant Monies	-	-	-	-
Total Misc. Revenues		1,750,000.00	2,079,662.95	860,000.00	2,215,000.00

AcctClass: 399 - Transfers					
0305-000-39981	Transfer From General Property Tax	66,620.00	66,620.00	66,620.00	66,620.00
0305-000-39986	Transfer From Electric Utility Fund	20,000.00	32,081.15	25,000.00	25,000.00
0305-000-39992	Transfer From CDBG	100,000.00	-	100,000.00	100,000.00
0305-000-39993	Transfer From Transient Guest	-	-	-	-
0305-000-39994	Transfer From Special Parks	25,000.00	25,000.00	25,375.00	35,000.00
0305-000-39995	Transfer From Special Hwy	130,000.00	130,000.00	131,950.00	125,000.00
Total Transfers		341,620.00	253,701.15	348,945.00	351,620.00
Total Revenues		2,091,620.00	2,333,364.10	1,208,945.00	2,566,620.00

Expense

AcctClass: 430 - Contractual					
0305-000-44223	Sidewalks	20,000.00	-	20,000.00	20,000.00
0305-000-44225	2020 Parks & Rec Bon Referendum	-	-	-	-
0305-000-44293	2015-2016 Water Plant Improvmt	-	614,691.67	-	-
0305-000-44332	City Hall Capital Improvements	-	-	120,000.00	-
0305-000-44709	Commerce-Lexington Signal	120,000.00	321,441.65	-	-
0305-000-44727	91st Street	1,500,000.00	915,055.50	-	-
0305-000-44729	GreatLife ADA Access	-	17,364.15	-	-
0305-000-44731	Lexington Ave Sewers	-	35,292.00	-	-
0305-000-44732	CDBG	-	78,561.22	-	-
0305-000-44733	Demo-Old Water Plant	-	5,300.00	-	-
0305-000-44734	Comprehensive Plan	-	5,685.85	-	-
0305-000-44737	K10 Offramp Signal Modifications	60,000.00	-	-	-
0305-000-44738	Public Works Facility Improvements	-	-	270,000.00	-
0305-000-44739	Miller Park Drainage	-	-	30,000.00	50,000.00
0305-000-44740	95th St. Sewer Extension	-	-	150,000.00	-
0305-000-44741	95th & Lexington Roundabout	-	-	250,000.00	1,100,000.00
0305-000-?????	Lexington Ave Pedestrian Crossings				250,000.00
0305-000-?????	Ottawa Street Reconstruction				280,000.00
0305-000-?????	B Field Lighting				65,000.00
0305-000-?????	Infrastructure in Support of Ec. Dev.				800,000.00
0305-000-?????	83rd & Corliss Intersection				50,000.00
0305-000-?????	Column Lifts for Street Dept.				55,000.00
Total Contractual		1,700,000.00	1,993,392.04	840,000.00	2,670,000.00

Budget Worksheet

AcctClass: 450 - Expenses

0305-000-48310	Settlement Charges	-	86,279.18	-	-
0305-000-48320	Bond Discount	-	13,269.75	-	-
0305-000-48330	Payment To Escrow Agent	-	12,587.40	-	-
0305-000-48340	Refunding Of Bonds	-	-	-	-
0305-000-48452	Targeted Debt Reduction	-	-	-	-
0305-000-44742	Public Works Facility	-	916,165.68	-	-
Total Misc. Expenses		-	1,028,302.01	-	-

AcctClass: 490 - Transfers

0305-000-49995	Transfer to Debt Service Fund	35,000.00	35,000.00	35,000.00	35,000.00
Total Transfers		35,000.00	35,000.00	35,000.00	35,000.00
Total Expenses		1,735,000.00	3,056,694.05	875,000.00	2,705,000.00

Fund 602 - Electric Utility

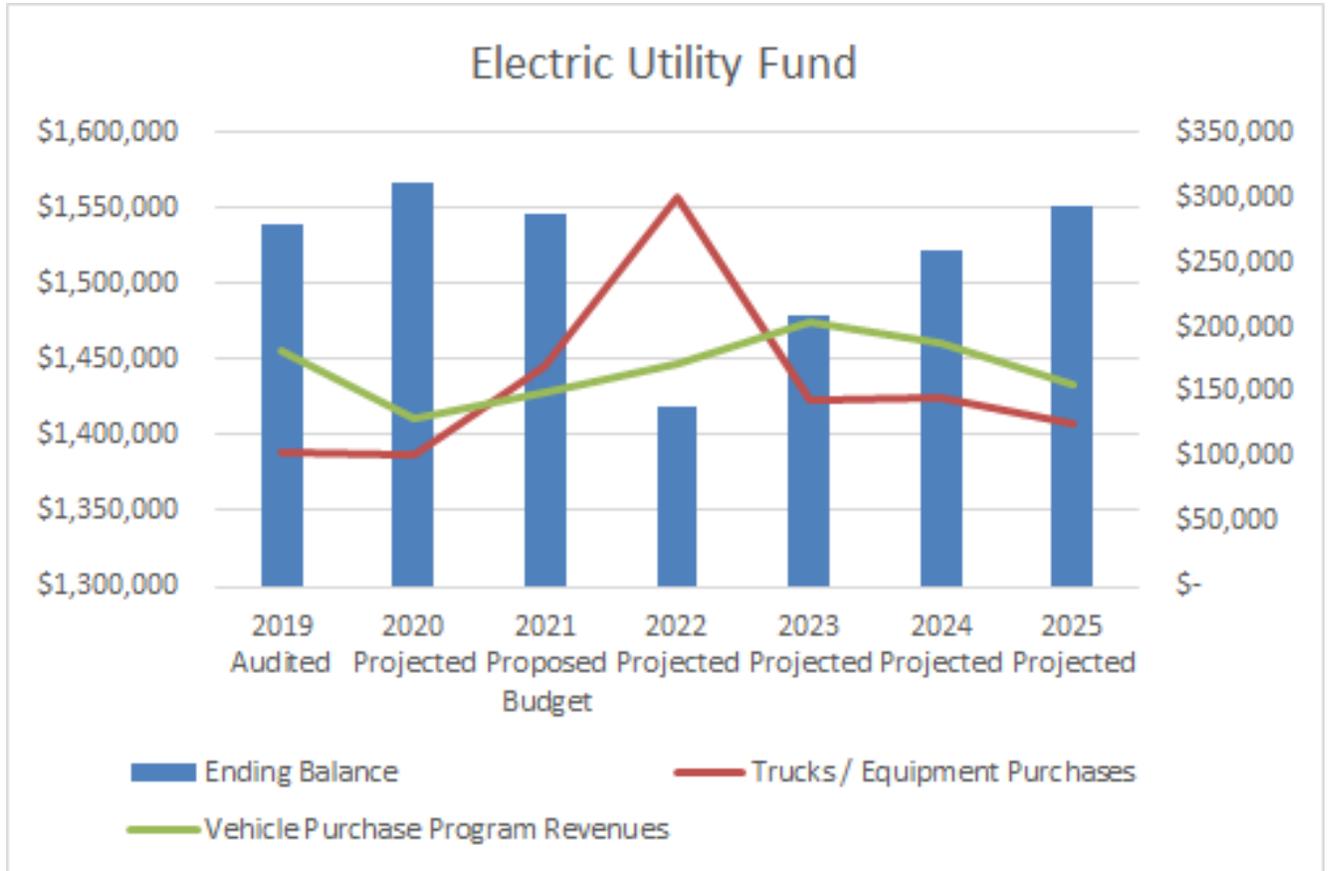
The Electric Utility budget for 2021 reflects the fourth year of the Vehicle and Equipment replacement program, and the included policy of borrowing from the electric utility reserve to fund the purchase of rolling-stock.

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. For 2021, the only expense is a \$170,000 allocation for a new dump truck for the Street Department.

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	2026
Ford F-150 Pickup with Mid-Box	TBD	\$ 20,000.00				\$4,367.09	\$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	\$8,103.09	\$8,103.09	\$8,103.09	\$8,103.09			
Ford F-150 Pick-Up	TBD	\$ 20,000.00				\$4,367.09	\$4,367.09	\$4,367.09	\$4,367.09	\$4,367.09
GMC 3500 Flat Bed	Ford F 250 4x2	\$ 36,779.45	\$8,734.18	\$6,954.25	\$6,954.25	\$6,954.25	\$6,954.25			
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
Ford F-150 Pick-Up	TBD	\$ 20,000.00							\$4,367.09	\$4,367.09
GMC 1500 Pickup	Ford F 250 4x4	\$ 34,982.00	\$7,642.41	\$7,311.00	\$7,311.00	\$7,311.00	\$7,311.00			
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	\$ -								
Peterbilt	TBD	\$ 175,000.00	\$26,784.00	\$26,784.00	\$26,784.00	\$26,784.00	\$26,784.00			\$38,212.05
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	\$17,468.37
Chevrolet C-7500 Dump Truck 5 Yard	TBD	\$ 100,000.00					\$21,835.46	\$21,835.46	\$21,835.46	\$21,835.46
International 4900 Dump Truck 5 Yard	5-Yard Dumptruck	\$ 170,000.00								
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	\$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	\$6,550.64
Chevrolet S-10 Pickup	Not Replaced	\$ 18,000.00		\$3,930.38	\$0.00	\$0.00	\$0.00	\$0.00		
Ford F-150 Pickup	Ford F 250 4x4 Reg Cab	\$ 19,000.00		\$4,148.74	\$6,121.75	\$6,121.75	\$6,121.75	\$6,121.75		
Ford F-150 Pickup 4x4	Ford F 250 4x4 Extend Cab	\$ 24,000.00		\$5,240.51	\$6,790.14	\$6,790.14	\$6,790.14	\$6,790.14		
Ford F-150 Pick-Up	TBD	\$ 25,000.00						\$5,458.86	\$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	\$3,930.38
Yearly Totals			\$ 47,527.68	\$ 71,206.15	\$ 107,918.69	\$ 173,425.06	\$ 204,649.77	\$ 187,158.84	\$ 192,807.09	\$ 193,898.86

Electric Reserve Fund Analysis									
	2019	2020	2021	2022	2023	2024	2025	2026	
Beginning Balance	\$ 1,236,148	\$ 1,526,480	\$ 1,555,818	\$ 1,536,193	\$ 1,409,618	\$ 1,471,268	\$ 1,513,427	\$ 1,581,234	
Rolling Stock Replacement Program Revenues	\$ 47,528	\$ 71,206	\$ 107,919	\$ 173,425	\$ 204,650	\$ 187,159	\$ 192,807	\$ 193,899	
Existing Lease Purchase Payments	\$ 72,498	\$ 59,132	\$ 42,457			\$ -	\$ -	\$ -	
Sale of Assets	\$ 49,625								
Transfer from Water Fund. Repayment for Commerce Project	\$ 225,000								
Interest Income	\$ 32,081	\$ 25,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	
Total Revenues	\$ 426,731	\$ 155,338	\$ 184,375	\$ 207,425	\$ 238,650	\$ 221,159	\$ 226,807	\$ 227,899	
Rolling Stock Expenses	\$ 104,318	\$ 101,000	\$ 170,000	\$ 300,000	\$ 143,000	\$ 145,000	\$ 125,000	\$ 175,000	
Transfer to CIP	\$ 32,081	\$ 25,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	
Total Expenses	\$ 136,399	\$ 126,000	\$ 204,000	\$ 334,000	\$ 177,000	\$ 179,000	\$ 159,000	\$ 209,000	
Ending Balance	\$ 1,526,480	\$ 1,555,818	\$ 1,536,193	\$ 1,409,618	\$ 1,471,268	\$ 1,513,427	\$ 1,581,234	\$ 1,600,133	

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



Budget Worksheet



Fund: 0602 - Electric Utility Investment Fd
Department: 000 - Non-Departmental
Revenue

	2019 Budget	2019 Actual	2020 Budget	2021 Budget
AcctClass: 325 - Interest				
0602-000-36112 Interest Earnings	-	33,516.65	25,000.00	25,000.00
Total Interest	-	33,516.65	25,000.00	25,000.00
AcctClass: 390 - Miscellaneous				
0602-000-36600 Park Land	-	-	-	-
0602-000-37110 Grant Monies	-	-	-	-
0602-000-37150 Loan Repayment	-	-	-	-
0602-000-37500 Sale of Asset	-	49,625.00	-	-
Total Misc. Revenues	-	49,625.00	-	-
AcctClass: 399 - Transfers				
0602-000-37160 Transfer Water Fund Loan Repymt	11,669.00	11,668.72	13,320.00	12,911.00
0602-000-37170 Transfer General Fund Loan Repymt	103,350.00	103,350.00	99,157.00	136,276.00
0602-000-37175 Transfer Sewer Loan Repayment	16,675.00	16,675.03	16,675.00	-
0602-000-37185 Vehicle Replacement Transfer	-	-	-	-
0602-000-39990 Transfer From Water	225,000.00	225,000.00	-	-
Total Transfers	356,694.00	356,693.75	129,152.00	149,187.00
Total Revenues	356,694.00	439,835.40	154,152.00	174,187.00
Expense				
AcctClass: 420 - Commodities				
0602-000-46800 Land	20,000.00	-	-	-
Total Commodities	20,000.00	-	-	-
AcctClass: 450 - Expenses				
0602-000-46500 Trucks & Equipment Purchase	95,000.00	104,318.00	271,000.00	170,000.00
Total Misc. Expenses	95,000.00	104,318.00	271,000.00	170,000.00
AcctClass: 490 - Transfers				
0602-000-49994 Transfer To General Fund	-	-	-	-
0602-000-49996 Transfer to Capital Improvement Fund	-	32,081.15	25,000.00	25,000.00
Total Transfers	-	32,081.15	25,000.00	25,000.00
Total Expenses	115,000.00	136,399.15	296,000.00	195,000.00

Fund 211 – Sponsorship

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 2021 expense budget for the fund totals \$4,000, which is the same as the 2020 budget. These funds are used to purchase banners, equipment and supplies to help maintain the City recreation facilities, primarily the baseball fields.

Budget Worksheet



Fund: 0211 - Sponsorship Fund

Department: 000 - Non-Departmental

Revenue

AcctClass: 360 - Parks & Recreation		2019 Budget	2019 Actual	2020 Budget	2021 Budget
0211-000-34345	Banner Sponsors	2,250.00	2,950.00	2,750.00	2,750.00
0211-000-34355	Team Sponsors	1,000.00	750.00	500.00	500.00
0211-000-34365	Soccer Club	-	-	-	-
0211-000-34375	Vending Concessions	800.00	744.65	750.00	750.00
Total Parks & Recreation		4,050.00	4,444.65	4,000.00	4,000.00

AcctClass: 390 - Miscellaneous

0211-000-37500	Sale of Assets	-	-	-	-
Total Misc. Revenue		-	-	-	-

Total Revenues	4,050.00	4,444.65	4,000.00	4,000.00
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Expense

AcctClass: 420 - Commodities

0211-000-44330	Recreation Supplies	1,500.00	-	1,750.00	1,750.00
0211-000-44380	Concessions	600.00	538.81	800.00	800.00
0211-000-44410	Banners	750.00	545.86	800.00	800.00
0211-000-44500	Tools & Equipment	1,000.00	-	650.00	650.00
Total Expenses		3,850.00	1,084.67	4,000.00	4,000.00

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 84th 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 \$38,103 transfer from the Community Center budget in the General Fund. For 2021, the entire \$35,000 allocation is budgeted for “2021 Building Improvements”. It is our intent to designate expenditures by year moving forward.

Budget Worksheet



Fund: 0212 - Community Center Bldg Maintenance Fund

Department: 000 - Non-Departmental

Revenue

AcctClass: 399 - Transfers

	2019 Budget	2019 Actual	2020 Budget	2021 Budget
0212-000-39983 Transfer from General	-	-	35,000.00	30,000.00
Total Transfers	-	-	35,000.00	30,000.00

Expense

AcctClass: 420 - Commodities

0212-000-46400 Building Maintenance				
Total Commodities	-	-	-	-

AcctClass: 430 - Contractual

0212-000-46420 2020 Building Improvements	-	-	35,000.00	-
0212-000-????? 2021 Building Improvements				35,000.00
0212-000-46421 Storm Shelter	-	-	-	-
Total Misc. Expenses	-	-	35,000.00	35,000.00

Total Expenses	-	-	35,000.00	35,000.00
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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 84th 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 \$30,000 transfer from the Pool budget in the General Fund. For 2021, the entire \$30,000 allocation is budgeted for “Aquatic Center Improvements”. It is our intent to designate expenditures by year moving forward.

Budget Worksheet



Fund: 0213 - Aquatic Center Maintenance Fund

Department: 000 - Non-Departmental

Expense

AcctClass: 420 - Commodities

0213-000-39983 Transfer from General

	2019 Budget	2019 Actual	2020 Budget	2021 Budget
	-	-	32,500.00	30,000.00
Total Commodities	-	-	32,500.00	30,000.00

AcctClass: 450 - Expenses

0213-000-46420 Aquatic Center Improvements

	-	-	32,500.00	30,000.00
Total Expenses	-	-	32,500.00	30,000.00

STATE BUDGET FORMS

INSERT HERE

STATE BUDGET FORMS

City of De Soto

2021

Computation to Determine Limit for 2021

		Amount of Levy
1. Total Tax Levy Amount in 2020 Budget	+ \$	<u>2,004,206</u>
2. Debt Service Levy in 2020 Budget	-	<u>347,892</u>
3. Tax Levy Excluding Debt Service	\$	<u>1,656,314</u>
 2020 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2020:	+ <u>1,515,376</u>	
5. Increase in Personal Property for 2020:		
5a. Personal Property 2020	+ <u>3,237,512</u>	
5b. Personal Property 2019	- <u>3,346,642</u>	
5c. Increase in Personal Property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2020:		
6a. Real Estate	+ <u>46,413</u>	
6b. State Assessed	+ <u>0</u>	
6c. New Improvements	- <u>0</u>	
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ <u>46,413</u>	
7. Valuation of Property that has Changed in Use during 2020:		<u>967,703</u>
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)		<u>2,529,492</u>
9. Total Estimated Valuation July 1, 2020	<u>89,880,522</u>	
10. Total Valuation less Valuation Adjustment (9 minus 8)		<u>87,351,030</u>
11. Factor for Increase (8 divided by 10)		<u>0.02896</u>
12. Amount of Increase (11 times 3)	+ \$	<u>47,963</u>
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$	<u>1,704,277</u>
14. Debt Service in this 2021 Budget		<u>449,388</u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)		<u>2,153,665</u>

If the 2021 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

City of De Soto

2021

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
General	Capital Improvement	66,620	66,620	66,620	12-1,118
General	Building Maintenance	0	35,000	30,000	12-1,118
General	Aquatic Center Maint	0	32,500	30,000	12-1,118
Special Highway	Debt Service	35,000	35,000	15,000	Bond Ord 2168
Special Highway	Capital Improvement	130,000	131,950	125,000	12-1,118
Special Parks	Capital Improvement	25,000	25,375	35,000	12-1,118
CDBG	Capital Improvement	0	100,000	100,000	12-1,118
Water Maintenance	Debt Service	20,000	20,000	20,000	12-825d
Sewer Maintenance	Debt Service	20,483	40,000	41,000	12-825d
Sewer Maintenance	Sewer	70,000	0	0	12-825d
Capital Improvements	Debt Service	35,000	35,000	35,000	12-1,118
Water	General	62,136	103,306	124,025	12-825d
Water	Debt Service	166,842	390,334	390,334	12-825d
Water	Non Expendable Trust	225,000	0	0	12-825d
Water	Water Maintenance	0	45,000	45,000	12-1,118
Water	Sewer	57,661	60,606	62,479	12-825d
Sewer	Debt Service	140,000	140,000	140,000	12-825d
Sewer	General	22,136	23,306	24,025	12-825d
Sewer	Sewer Maintenance	0	15,000	15,000	12-1,118
Non Expendable Trust	Capital Improvement	32,081	25,000	25,000	79-2934
	Totals	1,107,959	1,323,997	1,323,483	
	Adjustments*				
	Adjusted Totals	1,107,959	1,323,997	1,323,483	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

City of De Soto

2021

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
General Administration			
Capital Outlay	186,872	750,000	750,000
Commodities	30,001	32,500	25,500
Contractual	363,989	434,650	402,300
Expenses/Transfers	83,817	92,120	97,200
Salaries	565,679	580,500	624,049
Employee Benefits	289,599	326,600	351,042
Total	1,519,956	2,216,370	2,250,091
Community Development			
Capital Outlay			
Commodities	5,267	8,100	6,720
Contractual	15,838	15,950	18,100
Salaries	188,999	193,785	205,743
Total	210,103	217,835	230,563
Inspection Department			
Capital Outlay	47,013	0	
Commodities	7,374	5,300	7,925
Contractual	9,182	10,550	11,165
Salaries	168,690	173,335	185,914
Total	232,259	189,185	205,004
Court			
Capital Outlay			
Commodities	26,714	550	4,300
Contractual	73,315	76,650	83,650
Salaries	65,890	58,800	64,781
Total	165,919	136,000	152,731
Community Center			
Capital Outlay	39,593	0	8,103
Commodities	23,460	33,100	25,350
Contractual	37,574	34,700	37,350
Salaries	105,446	109,600	119,005
Transfer		35,000	30,000
Total	206,073	212,400	219,808
Streets			
Capital Outlay	96,680	560,297	573,693
Commodities	154,949	159,450	177,400
Contractual	770,692	338,200	348,575
Salaries	397,689	370,000	419,930
Transfer		0	
Total	1,420,010	1,427,947	1,519,598
Parks			
Capital Outlay	43,354	47,391	49,477
Commodities	55,604	55,950	61,650
Contractual	63,100	61,635	68,335
Salaries	211,956	216,000	227,752
Total	374,014	380,976	407,214
Pool			
Capital Outlay	26,008	0	0
Commodities	43,531	47,650	55,325
Contractual	25,672	23,550	23,400
Salaries	194,960	200,700	227,329
Transfer		32,500	30,000
Total	290,171	304,400	336,054
Page Total	4,418,505	5,085,113	5,321,063

City of De Soto

2021

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	0	0	0
Page 1 -Total	4,418,505	5,085,113	5,321,063
Grand Total	4,418,505	5,085,113	5,321,063

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

City of De Soto

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	698,215	663,790	708,422
Receipts:			
Ad Valorem Tax	361,412	347,892	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,582	6,000	6,000
Motor Vehicle Tax	32,169	29,514	28,752
Recreational Vehicle Tax	477	452	402
16/20M Vehicle Tax	212	121	1,296
Watercraft Tax	168	0	
Commercial Vehicle Tax	1,362	1,326	
Specials	38,541	0	0
Delinquent Specials	66	100	100
City Add'l Sales Tax	598,506	498,000	483,060
Transfers	417,325	660,334	641,334
Build America Bonds Rebate	13,986	13,836	13,836
Recovery Zone Bonds	31,109	30,777	30,777
Interest on Idle Funds	14,532	5,151	5,228
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,514,446	1,593,503	1,210,785
Resources Available:	2,212,661	2,257,293	1,919,207
Expenditures:			
Bond Principal	920,000	920,000	1,070,532
Bond Interest	628,871	628,871	667,863
Targeted Debt Reduction			
Cash Basis Reserve			630,200
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,548,871	1,548,871	2,368,595
Unencumbered Cash Balance Dec 31	663,790	708,422	xxxxxxxxxxxxxxxxxxxx
2019/2020 Budget Authority Amount:	1,819,706	2,045,421	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,368,595
		Tax Required	449,388
		Delinquent Comp Rate: 0.0%	0
		Amount of 2020 Ad Valorem Tax	449,388

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2019	Estimate for 2020	Year for 2021
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			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0		xxxxxxxxxxxxxxxxxxxx
2019/2020 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2020 Ad Valorem Tax	0

City of De Soto

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Law Enforcement			
Unencumbered Cash Balance Jan 1	64,512	104,954	108,251
Receipts:			
Ad Valorem Tax	462,533	484,606	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	5,539	6,000	6,000
Motor Vehicle Tax	39,021	41,651	40,051
Recreational Vehicle Tax	580	637	560
16/20M Vehicle Tax	277	171	1,805
Commercial Vehicle Tax	1,664	1,871	0
Watercraft	199		0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	509,812	534,936	48,416
Resources Available:	574,324	639,890	156,667
Expenditures:			
Contingency	469,370	4,000	4,000
Contractual		527,639	545,800
Cash Balance Reserve			105,700
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	469,370	531,639	655,500
Unencumbered Cash Balance Dec 31	104,954	108,251	xxxxxxxxxxxxxxxxxxxx
2019/2020 Budget Authority Amount:	568,125	592,099	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	655,500
		Tax Required	498,833
		Delinquent Comp Rate: 0.0%	0
		Amount of 2020 Ad Valorem Tax	498,833

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
0			
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			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2019/2020 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2020 Ad Valorem Tax	0

City of De Soto

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	17,690	24,683	19,343
Receipts:			
State of Kansas Gas Tax	171,993	161,610	138,030
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	171,993	161,610	138,030
Resources Available:	189,683	186,293	157,373
Expenditures:			
Transfers	165,000	166,950	140,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	165,000	166,950	140,000
Unencumbered Cash Balance Dec 31	24,683	19,343	17,373
2019/2020 Budget Authority Amount:	165,000	166,950	

Adopted Budget Special Parks	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	19,232	44,418	46,543
Receipts:			
Kaw Sand	10,000	10,000	10,000
Park Fees	22,156	3,000	3,000
Liquor Tax	18,030	14,500	17,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	50,186	27,500	30,500
Resources Available:	69,418	71,918	77,043
Expenditures:			
Transfer	25,000	25,375	35,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	25,000	25,375	35,000
Unencumbered Cash Balance Dec 31	44,418	46,543	42,043
2019 Budget Authority Limited Amount:	25,000	25,375	

City of De Soto

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Transient Guest	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	42,332	44,321	38,821
Receipts:			
Transient Guest Tax	26,489	28,500	22,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	26,489	28,500	22,000
Resources Available:	68,821	72,821	60,821
Expenditures:			
Economic Development	24,500	32,500	27,500
Expenses		1,500	4,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	24,500	34,000	32,000
Unencumbered Cash Balance Dec 31	44,321	38,821	28,821
2019/2020 Budget Authority Amount:	26,000	34,000	

Adopted Budget Water Maintenance	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	35,608	43,458	43,458
Receipts:			
Development Fees	27,850	60,000	25,000
Transfer from Water		15,000	45,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	27,850	75,000	70,000
Resources Available:	63,458	118,458	113,458
Expenditures:			
Transfer		20,000	20,000
Expenses	20,000	55,000	60,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	20,000	75,000	80,000
Unencumbered Cash Balance Dec 31	43,458	43,458	33,458
2019/2020 Budget Authority Amount:	35,845	75,000	

City of De Soto

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Maintenance	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	146,200	93,042	73,042
Receipts:			
Development Fees	37,325	60,000	60,000
Transfers		15,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	37,325	75,000	75,000
Resources Available:	183,525	168,042	148,042
Expenditures:			
Transfer	90,483	40,000	41,000
Expenses		55,000	43,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	90,483	95,000	84,000
Unencumbered Cash Balance Dec 31	93,042	73,042	64,042
2019/2020 Budget Authority Amount:	90,483	95,000	

Adopted Budget Refuse	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	58,277	75,235	66,085
Receipts:			
Refuse Charges	565,524	540,850	625,850
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	565,524	540,850	625,850
Resources Available:	623,801	616,085	691,935
Expenditures:			
Contractual	548,566	550,000	630,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	548,566	550,000	630,000
Unencumbered Cash Balance Dec 31	75,235	66,085	61,935
2019/2020 Budget Authority Amount:	555,000	550,000	

City of De Soto

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sponsorship	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	22,219	25,579	25,579
Receipts:			
Charges for Services	4,445	4,000	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	4,445	4,000	4,000
Resources Available:	26,664	29,579	29,579
Expenditures:			
Commodities	1,085	4,000	4,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,085	4,000	4,000
Unencumbered Cash Balance Dec 31	25,579	25,579	25,579
2019/2020 Budget Authority Amount:	3,850	4,000	

Adopted Budget Communtiy Center Maintenance	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfers		35,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	35,000	30,000
Resources Available:	0	35,000	30,000
Expenditures:			
Commodities		35,000	30,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	35,000	30,000
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020 Budget Authority Amount:	0	35,000	

City of De Soto

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Aquatic Center Maintenance	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfer		32,500	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	32,500	30,000
Resources Available:	0	32,500	30,000
Expenditures:			
Commodities		32,500	30,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	32,500	30,000
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020 Budget Authority Amount:	0	32,500	

Adopted Budget 0	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2019 Budget Authority Limited Amount:	0	0	

City of De Soto

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	277,913	382,614	350,081
Receipts:			
Sewer Charges	612,897	582,675	619,388
Revenues	1,100	8,100	7,150
Transfers	127,661	60,606	62,479
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	741,658	651,381	689,017
Resources Available:	1,019,571	1,033,995	1,039,098
Expenditures:			
Salaries & Wages	167,699	169,500	175,439
Employee Benefits	17,450	24,233	24,030
Capital Outlay	16,675	16,675	0
Commodities	62,709	71,350	83,250
Contractual	210,289	223,850	244,300
Transfers	162,136	178,306	179,025
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	636,957	683,914	706,044
Unencumbered Cash Balance Dec 31	382,614	350,081	333,054
2019/2020 Budget Authority Amount:	675,962	711,945	

