

# DE SOTO



KANSAS

## 2022

### *MUNICIPAL BUDGET*

*November 4, 2021*

Rick Walker, Mayor

City Council Members:

Lori Murdock, President

Rob Daniels

Kevin Honomichl

Danny Lane

Kevin Ritter



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Rick Walker  
Mayor

September 2, 2021



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:

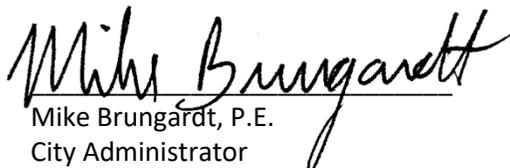
I am happy to present for your approval the City’s operating budget for 2022. No single responsibility of a city's governing body and administrative officials is more critical than the preparation and adoption of the annual budget. The budget is the principal policy management tool of the governing body and sets the course for the organizational work plan and levels of service for the community.

The 2022 budget process was a notable contrast to the previous year’s effort when COVID shutdowns prompted us to consider bleak economic forecast scenarios with corresponding scaled-down levels of service. Rather than the steep revenue declines we were fearing, 2020 and the first half of 2021 continued a years-long growth trend in sales tax, permitting, planning, and utility revenues. Renewed confidence in future non-property tax revenue projections allowed us to consider meaningful service increases in 2022 while achieving yet another year with declining mill levies and maintaining long-term fund balances at healthy levels.

In 2020 and 2021 the city received nearly \$671,000 in revenue windfalls as a result of the CARES and Covid Relief acts. These windfalls contributed to a spike in the projected 2021 year-end balance in the General Fund, which is currently projected to end the year at over \$3 Million, representing 63% of operating expenses. We will receive an additional \$494,000 from the Covid Relief Act in 2022. These unexpected revenues, combined with continued strong economic activity through the pandemic shut downs provide an opportunity to take a more aggressive approach to capital improvements and other expenditures aimed at quality of life enhancements, asset management programs for publicly owned utilities, and strategic infrastructure investments in pursuit of economic development opportunities. We will therefore be overhauling our 5-year Capital Improvements Plan in the fall of 2021 to help establish community priorities and guide decisions relating to funding and expenditure of capital dollars.

As with previous years, the 2022 budget reflects City’s commitment to correlate spending allocations with the goals and objectives of the City’s long range Strategic and Comprehensive Plans. Conservative 5-year projections are tailored with the expectation that year end fund balances throughout the budget profile will moderate toward the 30% level set by our fiscal policy commitments.

Sincerely,

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

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## 2022 Budget Summary



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

### 2022

	2021 EOY General Fund Projections	General Fund	Water Fund	Sewer Fund	Refuse	Police	Debt Service	Capital Improvements	Total
<b>Revenues</b>									
Franchise Fees	\$ 646,054	\$ 620,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 620,000
Fees/Fines/Permits/Etc.	\$ 753,797	\$ 653,700	\$ -	\$ -	\$ -	\$ 48,000	\$ 53,059	\$ 3,135,799	\$ 3,890,558
Transfers	\$ 160,336	\$ 151,542	\$ -	\$ -	\$ -	\$ -	\$ 717,952	\$ 1,271,620	\$ 2,141,114
Sales Tax	\$ 2,231,150	\$ 1,890,000	\$ -	\$ -	\$ -	\$ -	\$ 567,000	\$ -	\$ 2,457,000
Property Tax	\$ 1,300,691	\$ 1,387,691	\$ -	\$ -	\$ -	\$ 500,590	\$ 385,069	\$ -	\$ 2,273,350
Service Charges	\$ -	\$ -	\$ 1,984,860	\$ 711,712	\$ 625,850	\$ -	\$ -	\$ -	\$ 3,322,422
Special Revenues	\$ 670,957	\$ 493,957							
<b>TOTAL</b>	<b>\$ 5,762,985</b>	<b>\$ 5,196,890</b>	<b>\$ 1,984,860</b>	<b>\$ 711,712</b>	<b>\$ 625,850</b>	<b>\$ 548,590</b>	<b>\$ 1,723,080</b>	<b>\$ 4,407,419</b>	<b>\$ 14,704,444</b>
<b>Expenses</b>									
Cap. Outlay	\$ 231,941	\$ 1,096,067	\$ 81,918	\$ 6,987	\$ -	\$ -	\$ -	\$ -	\$ 1,184,972
Commodities	\$ 430,773	\$ 404,519	\$ 323,413	\$ 82,300	\$ -	\$ -	\$ -	\$ -	\$ 810,232
Contractual	\$ 1,502,374	\$ 1,664,862	\$ 422,580	\$ 246,744	\$ 630,000	\$ 560,000	\$ 1,625,344	\$ 3,036,000	\$ 8,185,530
Transfers	\$ 96,620	\$ 916,620	\$ 702,631	\$ 180,751		\$ -	\$ -	\$ -	\$ 1,800,002
Personnel	\$ 2,322,879	\$ 2,550,092	\$ 722,109	\$ 206,537	\$ -	\$ -	\$ -	\$ -	\$ 3,478,738
<b>TOTAL</b>	<b>\$ 4,584,586</b>	<b>\$ 6,632,160</b>	<b>\$ 2,252,650</b>	<b>\$ 723,319</b>	<b>\$ 630,000</b>	<b>\$ 560,000</b>	<b>\$ 1,625,344</b>	<b>\$ 3,036,000</b>	<b>\$ 15,459,474</b>
<b>2020 General Fund Projections</b>									
<b>Starting Cash Balance</b>	<b>\$2,288,789</b>	<b>\$ 3,437,188</b>	<b>\$ 1,207,902</b>	<b>\$466,896</b>	<b>\$103,004</b>	<b>\$ 93,757</b>	<b>\$ 1,074,616</b>	<b>\$1,914,996</b>	<b>\$ 8,298,359</b>
<b>Revenues</b>	<b>\$5,762,985</b>	<b>\$ 5,196,890</b>	<b>\$ 1,984,860</b>	<b>\$711,712</b>	<b>\$625,850</b>	<b>\$548,590</b>	<b>\$ 1,723,080</b>	<b>\$4,407,419</b>	<b>\$15,198,401</b>
<b>Expenses</b>	<b>\$4,614,586</b>	<b>\$ 6,677,025</b>	<b>\$ 2,252,650</b>	<b>\$723,319</b>	<b>\$630,000</b>	<b>\$560,000</b>	<b>\$ 1,625,344</b>	<b>\$3,036,000</b>	<b>\$15,504,339</b>
<b>Unexpended Appropriations</b>	<b>N/A</b>	<b>\$ (100,000)</b>	<b>\$ (50,000)</b>	<b>\$ (30,000)</b>					
<b>Contingency</b>	<b>N/A</b>	<b>\$ (750,000)</b>							
<b>EOY Cash Balance</b>	<b>\$3,437,188</b>	<b>\$ 2,807,053</b>	<b>\$ 990,111</b>	<b>\$485,289</b>	<b>\$ 98,854</b>	<b>\$ 82,347</b>	<b>\$ 1,172,352</b>	<b>\$3,286,415</b>	<b>\$ 8,922,421</b>

## Policy Directives

During the formulation of the 2022 budget, several policy directives were presented and debated. The table below lists the significant policy decisions that were made during the budgeting process.

- COVID-19 Impacts:** The 2022 budget process was a notable contrast to the previous year's effort when COVID shutdowns prompted us to consider bleak economic forecast scenarios with corresponding scaled-down levels of service. Rather than the steep revenue declines we were fearing, 2020 and the first half of 2021 continued a years-long growth trend in sales tax, permitting, planning, and utility revenues. Renewed confidence in future non-property tax revenue projections allowed us to consider meaningful service increases in 2022 while achieving yet another year with declining mill levies and maintaining long-term fund balances at healthy levels.
- Long Range Financial Forecasts:** As with years past, annual budget decisions are guided by long-range financial forecasts aimed to preserve fund balances at levels consistent with De Soto's fiscal policies. Year-end 2020 and first and second quarter 2021 projections are incorporated into 5-year projections, and yearly percentage adjustment factors are reviewed annually. The yearly percentage adjustment factors are shown in the table below. In general, the baseline for these factors are simple inflationary increases to expenses and revenues, with adjustments to the baseline depending on past experience and current trends. As always, we remain conservative on both sides of the equation – projecting revenues conservatively low and expenses conservatively high, while trying not to be so pessimistic that we fail to provide the levels of service that are commensurate with the amount of revenues we collect.

Year-to-Year Percentage Adjustments						4/8/2021
	2022	2023	2024	2025	2026	2027
<b>Revenues</b>						
Franchise Fees	1	1.02	1.02	1.02	1.02	1.02
Court Fines	1	1.01	1.015	1.02	1.02	1.025
Planning & Zoning Fees	1	1.03	1.03	1.03	1.03	1.03
Licenses, Permits, & Fees	1	1.05	1.05	1.04	1.04	1.03
Recreation Fees	1	1.03	1.03	1.025	1.025	1.025
Rents & Leases	1	1.035	1.03	1.025	1.025	1.025
Donation, Sales, Grants, Reimbursements	1	1.02	1.02	1.025	1.025	1.03
Sales and Use Tax Monies	1	1.025	1.03	1.035	1.035	1.035
<b>Ad Valorem Taxes</b>						
New Construction	1	1.01	1.02	1.02	1.03	1.03
Inflation (5-year Rolling Average of CPI) Used for calculation of maximum mill levy	0	0.01	0.015	0.02	0.02	0.02
Total Increase Percent	1	1.02	1.035	1.04	1.05	1.05
<b>Appropriations</b>						
Capital Outlay	1	1.02	1.02	1.02	1.025	1.025
General / Admin Commodities	1	1.03	1.0325	1.035	1.03	1.03
General / Admin Contractual	1	1.025	1.025	1.03	1.03	1.035
City Atty/City Clerk, Finance Officer	1	1.04	1.04	1.04	1.04	1.04
Bond Principal	1	1	1	1	1	1
Personnel	1	1.04	1.04	1.04	1.04	1.04
Streets Commodities	1	1.025	1.025	1.025	1.025	1.025
Streets Contractual	1	1.02	1.02	1.035	1.035	1.035
Health	1	1.05	1.05	1.05	1.05	1.05
Sherrifs Contract	1	1.025	1.03	1.03	1.03	1.03

**2** **Assessed Valuation and Mill Levy:** In the fall of 2020, the County Appraiser’s office made a significant error related to the application of an IRB tax abatement on the Merck campus at 35500 West 91<sup>st</sup> Street that drastically impacted our final calculated 2021 mill levy. In short, the Appraiser’s office mistakenly exempted approximately \$15,000,000 in appraised valuation on the property. This cause assessed valuations to drop by about \$4 Million and our mill levy to increase from the 24.029 Mills we published in our budget to 25.175 Mills. Despite imploring the County to correct the error and adjust tax bills, the erroneous calculation remains official.

As a result, De Soto’s 2022 assessed value is 12.1% higher than the erroneously low assessed valuation established by the County for 2021. If the error would have been corrected, as we requested, our annual assessed valuation increase would be 7.13% from 2021 to 2022.

Another unfortunate result of this error was that our year’s long streak of decreasing mill levies came to an end. Below is a table showing our historic mill levies starting in 2017. As shown, the erroneous valuation caused our official calculated mill levy for 2021 to increase from 2020.

TAX RATES (MILLS) ALL FUNDS	2017 Audited	2018 Audited	2019 Audited	2020 Actual	2021 Budget	2021 Official But Incorrect	2022 Proposed Budget
General Fund	15.572	14.5064	14.145	13.950	13.479	14.122	13.202
Law Enforcement Fund	6.550	5.8700	5.997	5.850	5.550	5.815	5.200
Debt Service Fund	4.940	4.9221	4.250	4.200	5.000	5.238	4.000
<b>Total Tax Rate All Funds</b>	<b>27.062</b>	<b>25.299</b>	<b>24.392</b>	<b>24.000</b>	<b>24.029</b>	<b>25.175</b>	<b>22.402</b>

**3** **Revenue Neutral & Property Tax Lid:** In March 2021, Kansas Senate Bill 13 (“SB 13”) was passed enacting new policies and procedures for local governments effective for the 2022 budget process. SB 13 repeals the previous Tax Lid legislation as of January 1, 2021, establishes a base levy limit, and adds additional hearing requirements for ad valorem property tax revenue increases due to growth in assessed valuation. SB 13 requires the County Clerk to calculate and provide a Revenue Neutral Rate (“RNR”) to cities by June 15 along with their most current assessed valuation. The RNR is the rate for the current tax year that would generate the same property tax revenue as levied the previous tax year using the current tax year’s total assessed valuation. The city is required to notify the County Clerk by July 20 of intent to levy above the RNR and hold an RNR Hearing between the dates of August 20 – September 20. In addition to city required notifications regarding the RNR Hearing, for tax years commencing after 2021, the County Clerk will notify all taxpayers of intent to levy above RNR. If an RNR Hearing is held, budgets are due to the County by October 1.

In our case, the County Clerk established our revenue neutral tax rate at 22.402 Mills. Our 2022 budget includes a tax rate of 23.223 mills. We therefore notified the County of our intent to exceed the revenue neutral rate, and will hold the required public hearings on September 2, 2021.

**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.

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 4.0% increase in hourly wages for all City employees, throughout all departments. The State of Kansas has established a consumer price inflation index of 1.8% for this year, so

	that will be the cost of living portion of the increase. The remaining 2.2% will be reserved for merit based increases, based on annual evaluations.
6	<b>Covid Relief Funding:</b> In 2021 De Soto received nearly \$671,000 in federal grant funding from the CARES Act and Covid Relief act. We will receive an additional \$494,000 in Covid Relief funds in 2022. These funds were deposited into the General Fund, and a transfer of \$850,000 to the CIP fund is included in the 2022 budget. These funds are constrained to infrastructure, and their use will be deliberated as part of the CIP update process.
7	<b>Economic Development:</b> 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.
8	<b>Staffing:</b> The 2022 budget includes one additional full time position in the Street department and one full time position in the Water department.
9	<p><b>Vehicle and Equipment Replacement Program:</b> We have made significant revisions to the program projections for 2022 and beyond. In addition to updating the estimates for equipment replacement and leases, we have added the purchase of a bucket truck for the Street Department and a pickup for the Inspections Department. In addition, we are implementing a one-year trial of a fleet leasing program for new acquisitions of rolling stock. For 2022, these leases will consist of the four light utility pickups listed below. 2022 acquisitions include the following:</p> <ul style="list-style-type: none"> <li>• Street Department: <ul style="list-style-type: none"> <li>○ Bucket Truck: Expected purchase price is \$165,000. The 2022 budget includes \$36,028.50 as the first year of a 5-year loan from the Electric Utility Fund.</li> </ul> </li> <li>• Inspections Department: <ul style="list-style-type: none"> <li>○ Light Utility Pickup: This will be a new addition to the fleet and will be acquired via a 1-year lease through the trial lease program. \$5,458.86 is included in the budget for the annual lease payment.</li> </ul> </li> <li>• Wastewater department: <ul style="list-style-type: none"> <li>○ Light Utility SUV: This will replace Unit 1-3 and will be acquired via a 1-year lease through the trial lease program. \$6,987.35 is included in the budget for the annual lease payment.</li> </ul> </li> <li>• Water Department <ul style="list-style-type: none"> <li>○ Light Utility Pickup: This will replace Unit 1-6 and will be acquired via a 1-year lease through the trial lease program. \$5,458.86 is included in the budget for the annual lease payment.</li> <li>○ Light Utility Pickup This will replace Unit 1-13 and will be acquired via a 1-year lease through the trial lease program. \$5,458.86 is included in the budget for the annual lease payment.</li> </ul> </li> </ul>
10	<p><b>Building Maintenance / Asset Management Funds:</b> The 2022 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. The 2022 budget includes a new assessment management fund – Technology – intended to fund programmed replacements of computers, tablets, phones, and other devices throughout the departments. 2022 allocations are as follows:</p> <ul style="list-style-type: none"> <li>• Community Center: \$35,000</li> <li>• Aquatic Center: \$35,000</li> </ul>

	<ul style="list-style-type: none"> <li>• Water Maintenance Fund: \$65,000</li> <li>• Sewer Department: \$43,000</li> <li>• Technology Fund: \$6,000</li> </ul>
11	<p><b>Road Maintenance:</b> The proposed 2022 Street Department budget includes a significant increase to the yearly road maintenance program from \$425,000 in 2021 to \$500,000 in 2022. The long range projections beyond 2022 maintain the \$500,000 level.</p>
12	<p><b>Pool Painting:</b> We removed the painting of the pool from the CIP so it has been included in the proposed 2022 budget with a \$75,000 allocation. It is also included in the 2026 projections at \$85,000 to keep on our 4-year schedule.</p>
13	<p><b>Technology Fund:</b> We have long had a practice of budgeting replacements for computers. With the new tablets we purchased in 2020 with COVID dollars, the annual replacement costs will increase. Often, computers don't need replacing when their scheduled in-service time is up, which means we need to adjust annual budgets accordingly. The 2022 budget proposes that we establish a separate fund for this purpose, much like the asset management funds we implemented in 2019, so dollars allocated in one year can roll over to the next if not used.</p>
14	<p><b>On-Call City Engineering Services:</b> Included in the Administrative Department in the General Fund is a \$40,000 allocation for on-call engineering services. This step is taken because of increasing staff workload due to new economic development pursuits, and the real potential for new large-sale economic developments in the near future. will likely need help with technical review of plans and implementation of projects.</p>
15	<p><b>Capital Improvements:</b> The 2022 budget for Capital Improvements reflects the results of our latest update, which was approved in February. This year's update increased annual CIP expenses from an average of \$1.5 Million to about \$2.1 Million. To pay for this increase, we issued \$2.1 Million in new debt in 2021, which is reflected in the year ending balances. We have also added a \$1 Million contingency allocation in the 2022 expenditures to account for possible increased project activity made possible by the Covid relief funding.</p> <p>New or one-time revenue sources for 2022 include the following:</p> <ul style="list-style-type: none"> <li>• \$150,000 from the JoCo Stormwater program for Ottawa Street.</li> <li>• \$250,000 developer contributions toward ED infrastructure improvements.</li> <li>• \$500,000 from KDOT for Ottawa Street.</li> <li>• \$1,000,000 GO Bonds for Ottawa Street.</li> <li>• \$786,000 GO Bonds for ED infrastructure projects.</li> <li>• \$1,125,000 GO Bonds for the replacement of the Waverly Water Tower.</li> </ul> <p>2022 CIP projects total \$2.7 Million and include the following:</p> <ul style="list-style-type: none"> <li>• \$35,000 for the paving of Sunflower Road – Cooperative project with JoCo.</li> <li>• \$250,000 for the design of the 83<sup>rd</sup> Street Railroad Bridge</li> <li>• \$75,000 for a new downtown streetscape plan.</li> <li>• \$40,000 for street lighting on Lexington Avenue</li> <li>• \$2,216,000 for the Ottawa Street reconstruction.</li> <li>• \$60,000 for sidewalks.</li> <li>• \$100,000 for CDBG project (Yet to be defined)</li> <li>• \$150,000 for demolition of structures at the old Street Department property.</li> <li>• \$375,000 for improvements to existing parks</li> <li>• \$400,000 for infrastructure in support of ED opportunities (yet to be defined)</li> <li>• TOTAL: \$2,736,000.</li> </ul>

Also included in the CIP budget this year is a \$1,000,000 contingency allocation. Much like the contingency allocation in the General Fund, we do not intend to spend this but because CIP projects often take more than one year to complete it is important that we have spending authority in the following for a project that might not be completed in the budget year. The contingency allocation does not show up on the 5-year projections because total project allocations are not impacted by the annual expenditure deadlines.

**16** **Water Fund:** Since 2014, year end balances in the Water Fund have steadily increased. While expenditures during that time have also increased, fund balance as a percentage of expenses have increased from 32% in 2014 to a maximum of 86% in 2018 and ended 2020 at 77%.

- 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 2022 draft budget is 9% higher than 2021. Largely, this is due to the following added expenditures:
  - A \$75,618 transfer to the debt service fund for the new \$1.125 Million bond issue for the Waverly Water Tower.
  - A \$53,000 increase to personnel for a new full time water distribution maintenance worker. This position is needed to help with increasing workload, and to implement a new valve exercising program that will be required by KDHE starting in 2022.

**17** 3) **Sewer Fund:** Like the Water Fund, Sewer Fund balances have increased nicely in recent years. From a low of \$230,000 in 2017, year end fund balances ended 2020 at \$445,423, and are projected to end 2021 at nearly \$500,000. We budgeted modest rate increases in 2020 and 2021, but neither were necessary. The 2022 budget also includes a modest 1% increase, but we will evaluate the need for that increase in the fall.

- **Revenues and Commodity Rates:** The proposed 2022 budget contemplates at 1.0% 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 2022 draft budget is 2.6% over that of 2021. This is due mostly to incremental increases in contractual and commodity line item allocations.

# 5-YEAR FINANCIAL FORCAST 2022-2026

As of June, 2021



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

General Fund  
Law Enforcement Fund  
Debt Service Fund



**5-Year Financial Forecast  
Summary  
Updated January, 2022**

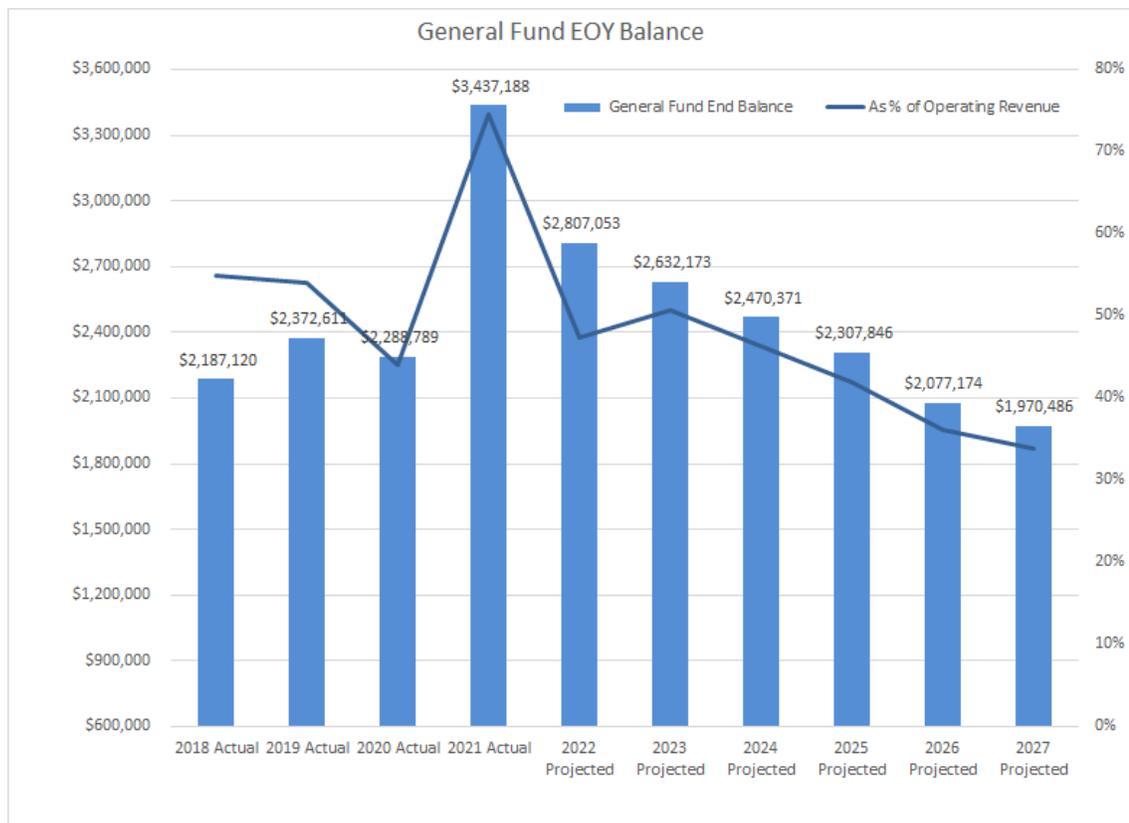
	2020 Audited	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected
<b>GENERAL FUND REVENUES</b>										
Beginning Balance	2,372,611	2,288,789	2,288,789	3,437,188	3,437,188	2,807,053	2,632,173	2,470,371	2,307,846	2,077,174
Franchise Fees	616,526	649,500	646,054	620,000	620,000	632,400	645,048	657,949	671,108	684,530
Court Fines	195,196	192,950	246,186	200,000	200,000	202,000	205,030	209,131	213,313	218,646
Interest	8,224	9,000	8,723	8,000	8,000	8,000	8,000	8,240	8,487	8,742
Planning & Zoning Fees	52,590	10,000	35,929	40,000	40,000	41,200	42,436	44,133	45,899	47,276
Licenses, Permits, & Fees	262,086	66,300	230,510	150,000	150,000	157,500	165,375	169,509	173,747	178,091
Recreation Fees	57,249	159,000	165,011	159,000	159,000	163,770	168,683	172,900	177,223	181,653
Rents & Leases	64,909	59,000	67,438	93,000	93,000	96,255	99,143	101,621	104,162	107,287
Transfers/Revenues	-	7,000	-	3,200	3,200	3,264	3,329	3,413	3,532	3,656
CARES Act / Recovery Act	375,000	-	670,957	493,957	493,957	-	-	-	-	-
Permits Licensing & Fees	19,144	-	-	-	-	-	-	-	-	-
Transfer from Transient Guest Tax Fund	-	-	-	-	-	-	-	-	-	-
Transfer from Elec Utility Fund	-	-	-	-	-	-	-	-	-	-
Transfer from Fire Protection Fund	-	-	-	-	-	-	-	-	-	-
Transfer from Sewer Fund	23,306	24,025	24,025	24,171	24,171	24,171	24,171	24,171	24,171	24,171
Transfer from Water Fund	103,306	124,025	124,025	124,171	124,171	145,863	156,897	167,973	179,092	179,092
Transfer from Special Highway Fund	-	-	-	-	-	-	-	-	-	-
Transfer from Capital Projects Fund	-	-	-	-	-	-	-	-	-	-
Donation, Sales, Grants, Reimbursements	64,251	3,700	12,286	3,700	3,700	3,774	3,849	3,946	4,044	4,166
Sales and Use Tax Monies (prior to 2018)	-	-	-	-	-	-	-	-	-	-
City Sales Tax	572,843	450,000	607,082	530,000	530,000	543,250	559,548	579,132	599,401	620,380
City Use Tax	407,126	373,000	467,873	400,000	400,000	410,000	422,300	437,081	452,378	468,212
County Use Tax	212,668	152,000	271,890	185,000	185,000	189,625	195,314	202,150	209,225	216,548
County Sales Tax	648,792	568,800	744,306	635,000	635,000	650,875	670,401	693,865	718,151	743,286
<b>TOTAL Sales/Use Taxes</b>	<b>1,841,428</b>	<b>1,543,800</b>	<b>2,091,150</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,793,750</b>	<b>1,847,563</b>	<b>1,912,227</b>	<b>1,979,155</b>	<b>2,048,426</b>
Additional Sales Tax from Courthouse Referendum	140,000	140,000	140,000	140,000	140,000	143,500	147,805	152,978	158,332	163,874
Ad Valorem Taxes	1,156,237	1,211,467	1,149,436	1,270,921	1,270,921	1,376,956	1,425,149	1,482,155	1,556,263	1,634,076
Delinquent Real Estate Taxes	9,249	7,000	14,841	8,000	8,000	8,160	8,446	8,783	9,223	9,684
Other Property Taxes (Prior to 2018)	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Tax	95,033	96,000	106,375	96,000	96,000	97,920	101,347	105,401	110,671	116,205
Recreational Vehicle Tax	1,371	1,200	1,509	1,200	1,200	1,230	1,267	1,311	1,357	1,405
Watercraft	525	-	566	-	-	-	-	-	-	-
16/20M Vehicle Tax	416	220	468	220	220	226	232	240	249	258
Commercial Vehicle Tax	2,747	4,146	3,025	3,000	3,000	3,030	3,091	3,152	3,247	3,344
Liquor Tax General	19,535	14,210	24,425	8,000	8,000	8,080	8,201	8,365	8,533	8,703
Delinquent Personal Taxes	116	360	46	350	350	357	369	384	403	424
<b>Total Property Taxes Levied</b>	<b>1,285,229</b>	<b>1,334,603</b>	<b>1,300,691</b>	<b>1,387,691</b>	<b>1,387,691</b>	<b>1,495,958</b>	<b>1,548,102</b>	<b>1,609,793</b>	<b>1,689,945</b>	<b>1,774,098</b>
<b>TOTAL REVENUES</b>	<b>5,108,444</b>	<b>4,322,903</b>	<b>5,762,985</b>	<b>5,196,890</b>	<b>5,196,890</b>	<b>4,911,405</b>	<b>5,065,432</b>	<b>5,237,985</b>	<b>5,432,211</b>	<b>5,623,706</b>
<b>TOTAL APPROPRIATIONS (Budgeted)</b>	<b>5,192,266</b>	<b>5,324,503</b>	<b>4,614,586</b>	<b>6,677,025</b>	<b>6,677,025</b>	<b>5,936,286</b>	<b>6,077,234</b>	<b>6,250,509</b>	<b>6,512,883</b>	<b>6,580,395</b>
LESS UNEXPENDED APPROPRIATIONS	-	(100,000)	-	(100,000)	(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)	(750,000)
Auditor's Adjusting Journal Entries	-	-	-	-	-	-	-	-	-	-
Revenue percentage change	6%	8%	13%	20%	-10%	-5%	3%	3%	4%	4%
<b>General Fund Ending Balance</b>	<b>2,288,789</b>	<b>2,137,189</b>	<b>3,437,188</b>	<b>2,807,053</b>	<b>2,807,053</b>	<b>2,632,173</b>	<b>2,470,371</b>	<b>2,307,846</b>	<b>2,077,174</b>	<b>1,970,486</b>
GF Ending Balance % of Appropriations	44%	47%	74%	47%	47%	51%	46%	42%	36%	34%
<b>Tax Rate</b>	<b>13.950</b>	<b>13.479</b>	<b>13.399</b>	<b>13.202</b>	<b>13.202</b>	<b>14.023</b>	<b>14.023</b>	<b>14.023</b>	<b>14.023</b>	<b>14.023</b>

**5-Year Financial Forecast  
Summary  
Updated January, 2022**

	2020 Audited	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Total City Assessed Valuation	82,883,018	89,880,522	85,787,538	96,267,309	96,267,309	98,192,655	101,629,398	105,694,574	110,979,303	116,528,268
Annual City Assessed Valuation Change	6.4%	8.4%	3.5%	7.1%	12.2%	2.0%	3.5%	4.0%	5.0%	5.0%
<b>GENERAL FUND APPROPRIATIONS</b>										
<b>Administration</b>										
Capital Outlay	494,672	750,000	30,733	750,000	750,000	750,000	754,367	754,367	754,367	754,367
Commodities	69,442	25,500	35,419	27,124	27,124	27,938	28,846	29,855	30,751	31,673
Contractual	404,872	402,300	481,007	487,000	487,000	499,175	511,654	527,004	542,814	561,813
CARES Act Broadband	375,000		-							
Additional Transfer to CIP	92,120	66,620	66,620	916,620	916,620	67,786	69,219	70,942	72,725	74,570
Transfer to Technology fund				14,865	14,865	15,311	15,770	16,243	16,731	17,233
City Atty/City Clerk, Finance Officer / Expenses	14,570	30,580	22,958	39,425	39,425	39,425	39,425	41,002	42,642	44,348
Bond Principal	-	-	-	-	-	-	-	-	-	-
Personnel	601,794	624,049	615,532	643,437	643,437	688,478	716,017	744,657	774,444	805,421
Subtotal Administration	2,052,470	1,899,049	1,252,269	2,878,471	2,878,471	2,088,112	2,135,298	2,184,071	2,234,473	2,289,425
Annual Administration Appropriation Increase	66.8%	-13.9%	-39.0%	51.6%	129.9%	-27.5%	2.3%	2.3%	2.3%	2.5%
<b>Planning and Zoning</b>										
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Commodities	4,422	6,720	4,472	2,420	2,420	2,468	2,518	2,568	2,632	2,698
Contractual	9,383	18,100	11,769	7,890	7,890	8,087	8,289	8,538	8,794	9,102
Personnel	193,615	205,743	204,701	117,771	117,771	126,015	131,056	136,298	141,750	147,420
Subtotal Community Dev	207,420	230,563	220,942	128,081	128,081	136,571	141,863	147,404	153,176	159,220
Annual Comm. Devlp Appropriation Increase	-1.3%	6.4%	6.5%	-44.4%	-42.0%	6.6%	3.9%	3.9%	3.9%	3.9%
<b>Inspection</b>										
Capital Outlay	-	-	-	5,459	5,459	5,459	10,918	16,922	16,922	11,464
Commodities	5,975	7,925	6,672	10,975	10,975	11,304	11,672	12,080	12,443	12,816
Contractual	8,719	11,165	11,415	21,885	21,885	22,432	22,993	23,683	24,393	25,247
Transfer to Elect Util	-	\$ -	-	-	-	-	-	-	-	-
Personnel	179,855	185,914	187,230	270,498	270,498	289,433	301,010	313,051	325,573	338,596
Subtotal Inspection	194,549	205,004	205,318	308,817	308,817	328,628	346,592	365,736	379,331	388,122
Annual Inspection Appropriation Increase	(0)	2.6%	5.5%	50.6%	50.4%	6.4%	5.5%	5.5%	3.7%	2.3%
<b>Court</b>										
Commodities	3,958	4,300	5,537	4,500	4,500	4,635	4,786	4,953	5,102	5,255
Contractual	83,316	83,650	101,844	90,290	90,290	92,547	94,861	97,707	100,638	104,160
Personnel	64,366	64,720	67,216	67,219	67,219	71,924	74,801	77,793	80,905	84,141
Subtotal Court	151,640	152,670	174,597	162,009	162,009	169,107	174,448	180,453	186,645	193,556
Annual Court Appropriation Increase		6%	15%	6%	-7%	4%	3%	3%	3%	4%
<b>Community Center</b>										
Capital Outlay	8,103	38,103	8,103	43,103	43,103	43,103	35,000	35,000	35,000	35,000
Commodities	41,007	25,350	21,138	31,800	31,800	32,754	33,819	35,002	36,052	37,134
Contractual	52,729	37,350	53,133	37,534	37,534	38,472	39,434	40,617	41,836	43,300
Personnel	103,051	119,005	110,992	117,111	117,111	125,309	130,321	135,534	140,955	146,594
Transfer to Elect Util	-	-	30,000	-	-	-	-	-	-	-
Transfer to Comm. Cntr. Bldg	35,000									
Subtotal Comm. Center	239,890	219,808	223,367	229,548	229,548	239,638	238,574	246,153	253,843	262,027
Annual Comm. Center Appropriation Increase		-15%	-7%	4%	3%	4%	0%	3%	3%	3%

**5-Year Financial Forecast  
Summary  
Updated January, 2022**

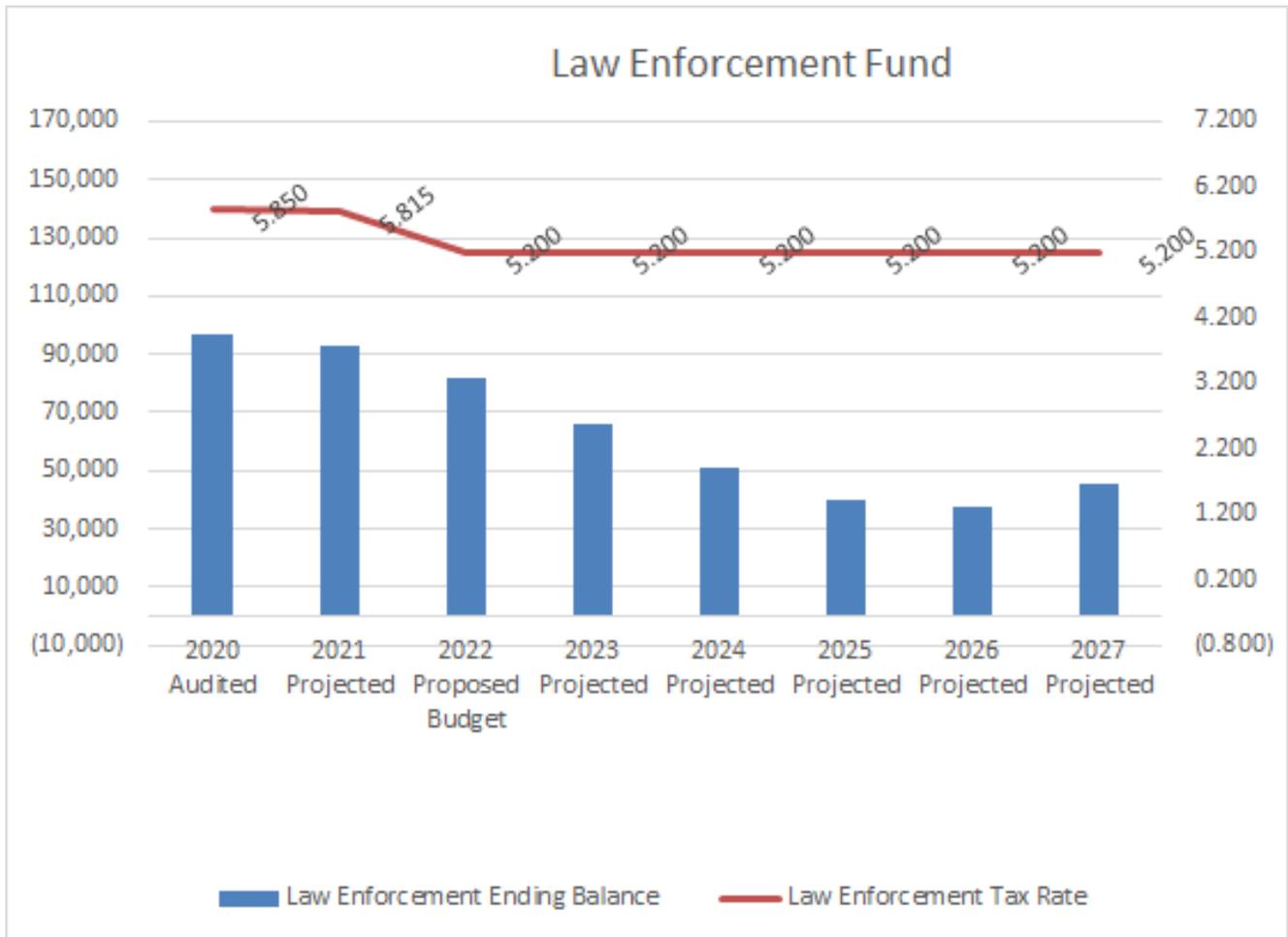
	2020 Audited	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected
<b>Employee Benefits</b>										
Health, Life, Dental, SUTA, WC	310,454	351,042	303,487	409,666	409,666	430,149	451,657	474,240	497,952	522,849
Annual Health Appropriation Increase	7.2%	8.5%	-2.2%	16.7%	35.0%	5.0%	5.0%	5.0%	5.0%	5.0%
<b>Street</b>										
Capital Outlay	83,450	152,194	151,731	199,435	199,435	212,536	201,181	196,637	196,637	166,239
Commodities	251,795	177,400	220,200	198,900	198,900	203,873	208,969	214,194	219,548	225,037
Contractual	322,134	348,575	343,179	382,912	382,912	390,570	398,382	412,325	426,756	441,693
Road Maintenance Program	421,637	425,000	407,106	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Transfer to Elect Util	-	-	-	-	-	-	-	-	-	-
Personnel	372,820	419,930	416,245	461,376	461,376	493,672	513,419	533,956	555,314	577,527
Subtotal Street & Shop	1,451,836	1,523,099	1,538,461	1,742,623	1,742,623	1,800,651	1,821,951	1,857,111	1,898,256	1,910,495
Annual Street Appropriation Increase	2%	1%	6%	14%	13%	3%	1%	2%	2%	1%
<b>Parks &amp; Recreation</b>										
Capital Outlay	41,374	49,477	41,374	23,070	23,070	14,967	11,750	11,750	11,750	11,750
Commodities	36,366	61,650	54,443	68,700	68,700	70,761	73,061	75,618	77,886	80,223
Contractual	70,925	68,335	52,553	70,036	70,036	71,787	73,582	75,789	78,063	80,795
Personnel	185,911	227,752	216,480	234,741	234,741	251,173	261,220	271,669	282,535	293,837
Transfer to Elect Util	-	-	-	-	-	-	-	-	-	-
Subtotal Park	334,576	407,214	364,850	396,547	396,547	408,688	419,612	434,825	450,234	466,604
Annual Park Appropriation Increase	-1%	12%	9%	-3%	9%	3%	3%	4%	4%	4%
<b>Aquatic Center</b>										
Capital Outlay	-	30,000	-	75,000	75,000	-	-	-	85,000	-
Commodities	24,526	55,325	82,891	60,100	60,100	61,903	63,915	66,152	68,136	70,181
Contractual	48,409	24,900	17,410	27,890	27,890	28,587	29,302	30,181	31,086	32,174
Personnel	143,996	225,829	200,995	228,273	228,273	244,252	254,022	264,183	274,750	285,740
Transfer to Aq. Cntr. Maint	32,500	-	30,000	30,000	30,000	30,000	-	-	-	-
Subtotal Pool	249,431	336,054	331,296	421,263	421,263	334,742	347,239	360,516	458,973	388,095
Annual Pool Appropriation Increase	-14%	43%	33%	25%	27%	-21%	4%	4%	27%	-15%
Auditor Journal Entry--Prior Year's Expenses										
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>5,192,266</b>	<b>5,324,503</b>	<b>4,614,586</b>	<b>6,677,025</b>	<b>6,677,025</b>	<b>5,936,286</b>	<b>6,077,234</b>	<b>6,250,509</b>	<b>6,512,883</b>	<b>6,580,395</b>
<b>Annual General Fund Appropriation Increase</b>	<b>17.5%</b>	<b>-2.3%</b>	<b>-11.1%</b>	<b>25.4%</b>	<b>44.7%</b>	<b>-11.1%</b>	<b>2.4%</b>	<b>2.9%</b>	<b>4.2%</b>	<b>1.0%</b>





**5-Year Financial Forecast  
Law Enforcement  
Updated August, 2021**

	2020 Audited	2021 Budget	2021 Projected	2022 Proposed Budget	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected
<b>LAW ENFORCEMENT FUND REVENUES</b>									
Beginning Balance	104,954	97,013	97,013	93,013	81,663	66,125	51,238	39,753	37,480
Ad Valorem Taxes	473,517	498,837	498,837	500,590	510,602	528,473	549,612	577,092	605,947
Delinquent Real Estate	4,078	6,000	4,700	6,000	6,000	6,000	6,000	6,000	6,000
Motor Vehicle Taxes	39,904	40,051	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Commercial, 16/20M Vehicle Tax, & Watercraft	1,320	1,805	1,730	1,500	1,300	1,300	1,300	1,300	1,300
Telecom			-						
Recreational Vehicle Taxes	879	560	533	560	560	560	560	560	560
LATVR		-	-	-	-	-	-	-	-
TOTAL REVENUES (Less Beginning Balance)	519,698	547,253	545,800	548,650	558,462	576,333	597,472	624,952	653,807
TOTAL LAW ENFORCE APPROPRIATIONS	527,639	549,800	549,800	560,000	574,000	591,220	608,957	627,225	646,042
<b>Annual Law Enforce Appropriation Increase</b>	<b>12%</b>	<b>3%</b>	<b>4%</b>	<b>2%</b>	<b>2%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>
<b>Law Enforcement Ending Balance</b>	<b>97,013</b>	<b>94,466</b>	<b>93,013</b>	<b>81,663</b>	<b>66,125</b>	<b>51,238</b>	<b>39,753</b>	<b>37,480</b>	<b>45,245</b>
<b>Law Enforcement Tax Rate</b>	<b>5.850</b>	<b>5.550</b>	<b>5.815</b>	<b>5.200</b>	<b>5.200</b>	<b>5.200</b>	<b>5.200</b>	<b>5.200</b>	<b>5.200</b>
<b>Annual Law Enforcement Tax Increase</b>	<b>0%</b>	<b>-5%</b>	<b>-1%</b>	<b>5%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>

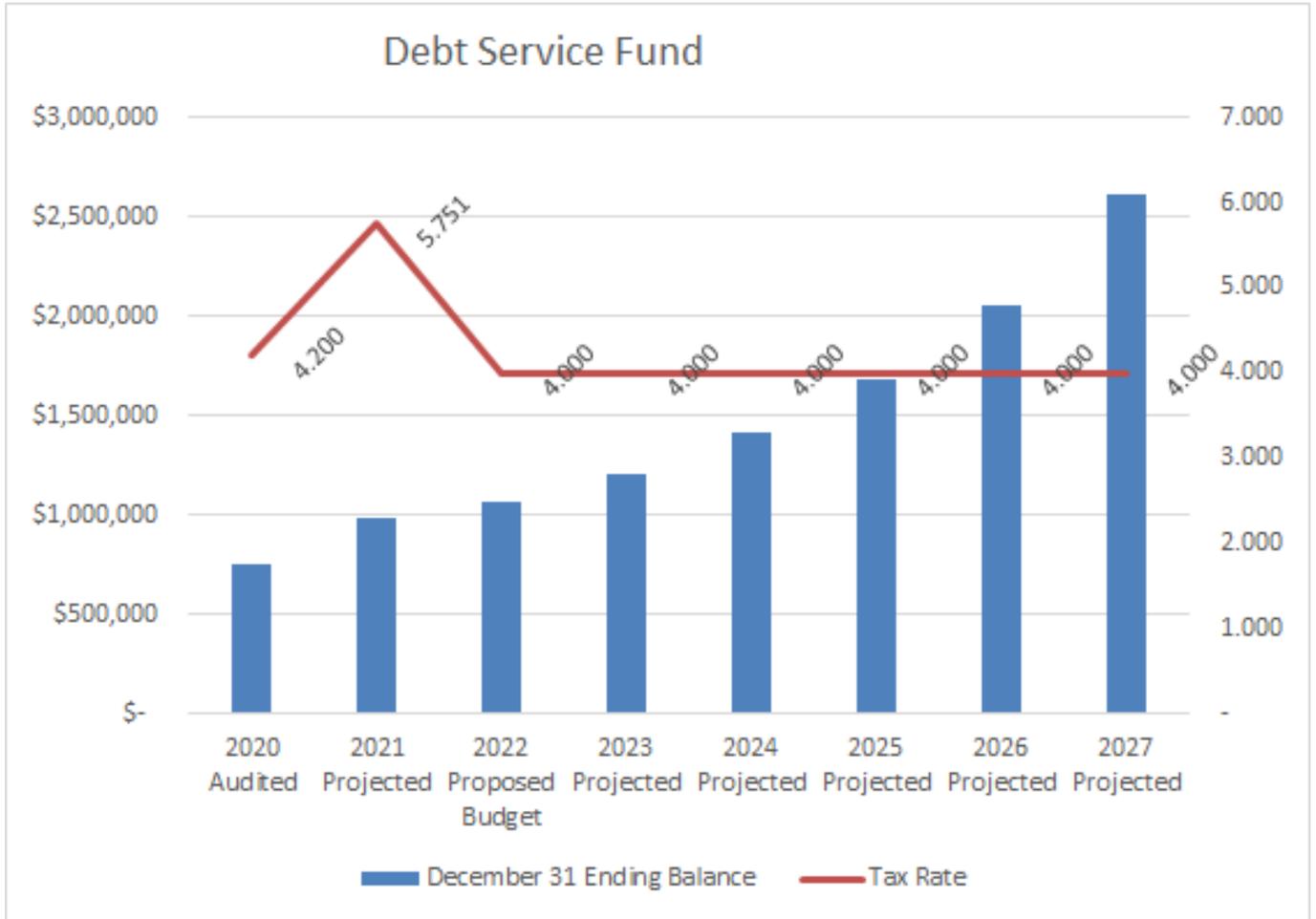


**5-Year Financial Forecast  
Debt Service  
Updated August, 2021**

	2020 Audited	2021 Budget	2021 Projected	2022 Proposed Budget	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected
<b>DEBT SERVICE FUND (301)</b>									
<b>Annual Debt Appropriations</b>									
Existing Debt Service	Listed Below	Listed Below	Listed Below	Listed Below	Listed Below	Listed Below	Listed Below	Listed Below	Listed Below
Water Plant Refurbishment Debt									
2003A									
2009A									
2010A									
2010B	\$ 42,600	\$ 42,600	\$ 21,300						
2010C	\$ 73,700	\$ 73,700	\$ 36,850						
2010D	\$ 3,910	\$ 3,910	\$ 1,955						
2012A	\$ 397,973	\$ 361,273	\$ 28,136						
2013A	\$ 62,185	\$ 61,725	\$ 20,863						
2015A	\$ 704,388	\$ 700,488	\$ 700,488	\$ 691,988	\$ 688,788	\$ 679,988	\$ 675,588	\$ 675,588	\$ 675,588
2015B	\$ 121,000	\$ 124,500	\$ 124,500	\$ 122,900	\$ 125,900	\$ 123,775	\$ 131,225	\$ 131,225	\$ 131,225
2017	\$ 122,613	\$ 165,963	\$ 165,963	\$ 162,963	\$ 164,963	\$ 166,813	\$ 168,513	\$ 168,513	\$ 168,513
2019 A (\$908,600 CIP)	\$ 66,000	\$ 64,600	\$ 64,600	\$ 63,200	\$ 66,800	\$ 65,200	\$ 63,600	\$ 63,600	\$ 63,600
2019-B (Pub Works Bldg)	\$ 67,571	\$ 65,700	\$ 65,700	\$ 64,300	\$ 67,900	\$ 66,300	\$ 64,700	\$ 64,700	\$ 64,700
2021A (\$7.015 Million. Refunding and CIP)		\$ 73,937	\$ 360,199	\$ 377,160	\$ 362,495	\$ 351,539	\$ 344,117	\$ 271,606	\$ 245,994
2023 (\$1,000,000 @3% for 20 yrs)					\$ 67,216	\$ 67,216	\$ 67,216	\$ 67,216	\$ 67,216
2022 (\$1,125,000 @3% for 20 Years for Waverly Water Tower)				\$ 142,833	\$ 142,833	\$ 142,833	\$ 142,833	\$ 142,833	\$ 142,833
Amount Funded by General Fund									
Targeted Debt Reduction									
<b>Total Appropriations</b>	<b>\$ 1,661,940</b>	<b>\$ 1,738,396</b>	<b>\$ 1,590,554</b>	<b>\$ 1,625,344</b>	<b>\$ 1,686,895</b>	<b>\$ 1,663,664</b>	<b>\$ 1,657,792</b>	<b>\$ 1,585,281</b>	<b>\$ 1,559,669</b>
<b>Annual Debt Revenues</b>									
January 1 Beginning Balance	\$ 663,788	\$ 754,750	\$ 754,750	\$ 989,294	\$ 1,061,482	\$ 1,209,241	\$ 1,418,155	\$ 1,680,689	\$ 2,056,657
Ad Valorem Tax	\$ 339,714	\$ 414,415	\$ 493,346	\$ 359,522	\$ 385,069	\$ 392,771	\$ 406,518	\$ 422,778	\$ 443,917
Delinquent Real Estate	\$ 3,102	\$ 6,000	\$ 6,000	\$ 3,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Additional Sales Tax	\$ 599,230	\$ 483,060	\$ 600,000	\$ 567,000	\$ 581,483	\$ 598,927	\$ 619,889	\$ 641,586	\$ 664,041
Motor Vehicle Tax	\$ 29,247	\$ 28,629	\$ 28,629	\$ 38,556	\$ 39,520	\$ 40,705	\$ 42,130	\$ 43,605	\$ 45,131
Telecom	\$ -								
Recreational Vehicle Tax	\$ 430	\$ 400	\$ 675	\$ 576	\$ 576	\$ 590	\$ 608	\$ 629	\$ 651
Commercial & 16/20M Vehicle Tax	\$ 1,147	\$ 1,420	\$ 1,350	\$ 927	\$ 927	\$ 950	\$ 979	\$ 1,013	\$ 1,048
Delinquent Specials	\$ -								
Build America Bonds Rebate	\$ 7,082	\$ 13,836	\$ 13,836	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recovery Zone Economic Dev. Bond Rebate	\$ 31,538	\$ 30,777	\$ 30,777	\$ -	\$ 30,777	\$ 30,777	\$ 30,777	\$ 30,777	\$ 30,777
Transfer from Water	\$ 390,334	\$ 390,334	\$ 390,334	\$ 465,952	\$ 465,952	\$ 465,952	\$ 465,952	\$ 465,952	\$ 465,952
Transfer from Sewer	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Transfer from Special Parks	\$ -								
Transfer from Special Highway	\$ 35,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 25,000	\$ 35,000	\$ 35,000	\$ 35,000
Transfer from Water Development	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,200	\$ 20,604	\$ 21,016	\$ 22,296	\$ -
Transfer from CIF	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 210,000
Special Assessments	\$ 70,123								
Traffic Signal Special Assessments	\$ -								
Delinquent Special Assess.	\$ 66	\$ 100	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earnings	\$ 10,889	\$ 5,228	\$ 9,000	\$ 10,000	\$ 10,150	\$ 10,302	\$ 10,457	\$ 10,614	\$ 10,773
	\$ -								
Transfer In From Capital Projects	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excise Tax Revenues	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Sewer Development	\$ 40,000	\$ 41,000	\$ 41,000	\$ 42,000	\$ 44,000	\$ 45,000	\$ 46,000	\$ 46,000	\$ -
<b>Total Revenues (Less Beginning Balance)</b>	<b>\$ 1,752,902</b>	<b>\$ 1,625,200</b>	<b>\$ 1,825,098</b>	<b>\$ 1,697,533</b>	<b>\$ 1,834,654</b>	<b>\$ 1,872,579</b>	<b>\$ 1,920,326</b>	<b>\$ 1,961,249</b>	<b>\$ 2,113,291</b>

**5-Year Financial Forecast  
Debt Service  
Updated August, 2021**

	2020 Audited	2021 Budget	2021 Projected	2022 Proposed Budget	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected
				\$ 0.33					
December 31 Ending Balance	\$ 754,750	\$ 641,554	\$ 989,294	\$ 1,061,482	\$ 1,209,241	\$ 1,418,155	\$ 1,680,689	\$ 2,056,657	\$ 2,610,279
Tax Rate	4.200	5.000	5.751	4.000	4.000	4.000	4.000	4.000	4.000



**5-Year Financial Forecast  
Summary  
Updated August, 2021**

TAX RATES (MILLS) ALL FUNDS	2020 Actual	2021 Budget	2021 Official But Incorrect	2022 Proposed Budget	2022 Proposed Budget	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected
General Fund	13.950	13.479	13.399	13.202	13.202	14.023	14.023	14.023	14.023	14.023	14.023
Law Enforcement Fund	5.850	5.550	5.691	5.200	5.200	5.200	5.200	5.200	5.200	5.200	5.200
Debt Service Fund	4.200	5.000	5.936	4.000	4.000	4.000	4.000	4.000	4.000	4.000	4.000
Total Tax Rate All Funds	24.000	24.029	25.025	22.402	22.402	23.223	23.223	23.223	23.223	23.223	23.223
Total Annual Tax Increase-All Funds	-1.6%	-0.7%	4.3%	-6.8%	-10.5%	3.7%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Page 6</b>											
ENDING BALANCES ALL TAX FUNDS											
General Fund	\$ 2,288,789	\$ 2,137,189	\$ 3,437,188	\$ 2,807,053	\$ 2,807,053	\$ 2,632,173	\$ 2,470,371	\$ 2,307,846	\$ 2,077,174	\$ 1,970,486	\$ 1,856,978
Law Enforcement Fund	\$ 101,178	\$ 98,615	\$ 93,757	\$ 82,347	\$ 82,347	\$ 66,749	\$ 51,802	\$ 40,257	\$ 37,924	\$ 45,629	\$ 64,250
Debt Service Fund	\$ 754,750	\$ 641,554	\$ 1,074,616	\$ 1,172,352	\$ 1,172,352	\$ 1,327,812	\$ 1,550,473	\$ 1,829,268	\$ 2,226,375	\$ 2,848,962	\$ 3,239,821
Total Ending Balance All Tax Funds	\$ 3,144,717	\$ 2,877,358	\$ 4,605,562	\$ 4,061,752	\$ 4,061,752	\$ 4,026,733	\$ 4,072,646	\$ 4,177,371	\$ 4,341,473	\$ 4,865,076	\$ 5,161,049
Ad-Valorem tax Collected											
General Fund	\$ 1,156,237	\$ 1,211,467	\$ 1,149,436	\$ 1,270,921	\$ 1,270,921	\$ 1,376,956	\$ 1,425,149	\$ 1,482,155	\$ 1,556,263	\$ 1,634,076	\$ 1,715,780
Law Enforcement Fund	\$ 473,517	\$ 498,837	\$ 488,206	\$ 500,590	\$ 500,590	\$ 510,602	\$ 528,473	\$ 549,612	\$ 577,092	\$ 605,947	\$ 636,244
Debt Service Fund	\$ 339,714	\$ 414,415	\$ 509,211	\$ 385,069	\$ 385,069	\$ 392,771	\$ 406,518	\$ 422,778	\$ 443,917	\$ 443,917	\$ 466,113
Total Ending Balance All Tax Funds	\$ 1,969,468	\$ 2,124,719	\$ 2,146,854	\$ 2,156,580	\$ 2,156,580	\$ 2,280,328	\$ 2,360,140	\$ 2,454,545	\$ 2,577,272	\$ 2,683,940	\$ 2,818,137

# 5-YEAR FORECAST ENTERPRISE FUNDS

Water Fund  
Sewer Fund  
Refuse Fund

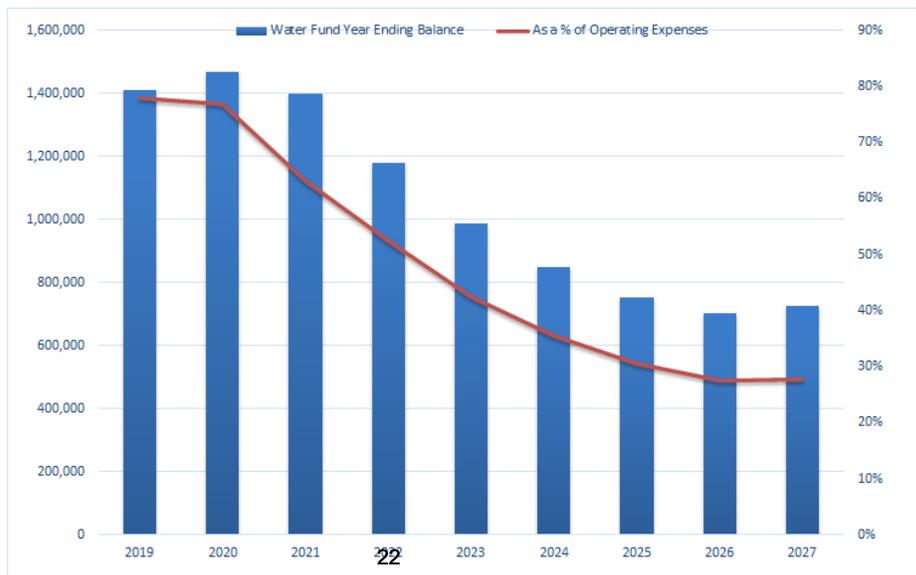


**5-Year Financial Forecast  
Water Fund**

Water Department Budget (Fund 501)	Last Year	This year		Proposed	Projected				
1	9	10	11	12	13	14	15	16	
	2020 Actual	2021 Budget	2021 Projected	2022 Proposed	2023	2024	2025	2026	2027
Beginning Balance	1,409,194	1,469,554	1,469,554	1,397,795	1,180,005	988,173	848,892	751,735	703,533
% of Total Operating Expenses	74%	72%	71%	62%	51%	41%	34%	30%	27%
<b>% Rate Increase Needed</b>	<b>0.00%</b>	<b>1.00%</b>	<b>0.00%</b>	<b>1.00%</b>	<b>1.80%</b>	<b>1.80%</b>	<b>1.80%</b>	<b>1.80%</b>	<b>1.80%</b>
<b>User Base Growth %</b>	<b>0.00%</b>	<b>2.00%</b>	<b>0.00%</b>	<b>2.00%</b>	<b>3.50%</b>	<b>4.00%</b>	<b>4.00%</b>	<b>4.00%</b>	<b>4.00%</b>
49000.00 Lease Purchase Payments	31,390	49,465	49,465	48,088	51,317	55,782	61,196	67,762	67,762
49110.00 Electric Utility Loan	13,320	12,912	12,912	23,830	23,830	18,369	21,835	21,835	21,835
48000.00 Capital Outlay	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
<b>SUBTOTAL</b>	<b>44,710</b>	<b>72,377</b>	<b>72,377</b>	<b>81,918</b>	<b>85,147</b>	<b>84,151</b>	<b>93,031</b>	<b>99,597</b>	<b>99,597</b>
<b>COMMODITIES</b>									
44310.00 Office Supplies	2,581	1,000	1,000	1,000	1,010	1,025	1,046	1,067	1,088
44315.00 Office Equipment	292	500	900	500	505	513	523	533	544
44320.00 Cleaning Supplies	160	300	300	300	303	308	314	320	326
44350.00 Chemicals	134,663	125,000	125,000	135,000	141,122	148,969	158,026	167,634	177,826
44500.00 Tools & Equipment	26,001	15,000	15,000	20,000	20,200	20,503	20,913	21,331	21,758
44501.00 Safety Equip/Supplies	3,859	3,000	3,000	4,000	4,040	4,101	4,183	4,266	4,352
44502.00 Distribution Parts & Supplies	77,979	60,000	60,000	75,000	75,750	76,886	78,424	79,992	81,592
44503.00 New Meter Install	31,137	12,500	20,000	30,000	30,300	30,755	31,370	31,997	32,637
44504.00 Replacement Meters	-	20,000	20,000	15,000	15,150	15,377	15,685	15,998	16,318
44510.00 Computer Software/Hardware	4,031	5,100	4,500	8,013	8,093	8,215	8,379	8,546	8,717
44600.00 Repair Parts	737	4,000	1,000	4,000	4,040	4,101	4,183	4,266	4,352
44700.00 Gasoline	8,525	10,000	10,000	10,000	10,100	10,252	10,457	10,666	10,879
45910.00 Street Rock	5,059	5,000	5,000	5,000	5,050	5,126	5,228	5,333	5,439
46000.00 Equipment Maintenance & Repair	2,250	10,000	4,000	5,000	5,050	5,126	5,228	5,333	5,439
46200.00 Vehicle Repair And Maintenance	7,131	400	3,500	4,000	4,040	4,101	4,183	4,266	4,352
46400.00 Building Improvemts/Maint	9,713	5,000	6,000	6,000	6,060	6,151	6,274	6,399	6,527
47200.00 Grass Seed, Weed Cont, Fertil	1,504	600	900	600	606	615	627	640	653
<b>SUBTOTAL</b>	<b>315,622</b>	<b>277,400</b>	<b>280,100</b>	<b>323,413</b>	<b>331,419</b>	<b>342,120</b>	<b>355,041</b>	<b>368,589</b>	<b>382,800</b>
<b>CONTRACTURAL</b>									
41196.00 Utility Assistance	-	3,000	3,000	3,000	3,030	3,075	3,137	3,200	3,264
41210.00 Meals & Refreshments	409	300	300	300	303	308	314	320	326
42000.00 Postage & Freight	9,423	10,000	5,000	10,000	10,100	10,252	10,457	10,666	10,879
42050.00 Utilities	117,183	150,000	130,000	125,000	130,669	137,934	146,320	155,217	164,654
42100.00 Uniform Fees	2,272	2,500	2,300	2,500	2,525	2,563	2,614	2,666	2,720
42200.00 Printing And Advertisements	2,140	2,250	2,100	2,200	2,222	2,255	2,300	2,346	2,393
42250.00 Liability Insurance	25,825	30,000	27,553	30,000	30,300	30,755	31,370	31,997	32,637
43000.00 Dues & Membership Fees	2,399	1,500	1,500	2,000	2,020	2,050	2,091	2,133	2,176
43500.00 Data Processing Services	2,644	3,000	2,800	2,580	2,606	2,645	2,698	2,752	2,807
43700.00 Training/School	295	3,500	1,000	3,000	3,030	3,075	3,137	3,200	3,264
44020.00 Contractual Bldg Maint&Repair	2,405	5,000	5,000	5,000	5,050	5,126	5,228	5,333	5,439
44030.00 Contractual Equip Maint&Repair	41,601	60,000	120,000	55,000	55,550	56,383	57,511	58,661	59,834
44040.00 Contract Vehicle Maint&Repair	1,434	3,500	1,500	3,000	3,030	3,075	3,137	3,200	3,264
44060.00 Shop Maint & Repair	33,122	28,000	20,000	30,000	30,300	30,755	31,370	31,997	32,637
44070.00 Line Maint & Repair	14,707	25,000	15,000	25,000	25,250	25,629	26,141	26,664	27,197
44200.00 Equipment Lease & Rentals	1,723	4,300	2,000	4,000	4,040	4,101	4,183	4,266	4,352
44220.00 Misc contractual services	15,917	25,000	15,000	25,000	25,250	25,629	26,141	26,664	27,197
45700.00 Mowing Contract	468	-	500	-	-	-	-	-	-
48500.00 Water Protection Fee	4,696	6,500	6,500	6,500	6,795	7,173	7,609	8,071	8,562
48550.00 Water Assurance Fund	3,851	4,500	6,585	7,000	7,317	7,724	8,194	8,692	9,221
48700.00 Sampling & Testing	620	6,000	2,000	4,000	4,040	4,101	4,183	4,266	4,352
48900.00 Clean Drinking Water Fee	4,402	5,500	5,500	5,500	5,555	5,638	5,751	5,866	5,983
<b>SUBTOTAL</b>	<b>287,536</b>	<b>379,350</b>	<b>375,138</b>	<b>350,580</b>	<b>358,982</b>	<b>370,245</b>	<b>383,885</b>	<b>398,177</b>	<b>413,158</b>
<b>MISC</b>									
48600.00 Sales Tax Payable	67,471	63,000	63,000	72,000	72,720	73,811	75,287	76,793	78,329
<b>SUBTOTAL</b>	<b>67,471</b>	<b>63,000</b>	<b>63,000</b>	<b>72,000</b>	<b>72,720</b>	<b>73,811</b>	<b>75,287</b>	<b>76,793</b>	<b>78,329</b>
<b>TRANSFERS</b>									
49800.00 Previous YR Expenses									

### 5-Year Financial Forecast Water Fund

5-Year Financial Forecast Water Fund									
Water Department Budget (Fund 501)	Last Year	This year		Proposed	Projected				
1	9	10	11	12	13	14	15	16	
	2020 Actual	2021 Budget	2021 Projected	2022 Proposed	2023	2024	2025	2026	2027
Transfer to Water Maintenance Fund	45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 46,125	\$ 47,278	\$ 48,696	\$ 50,157	\$ 51,913
49992.00 Transfer to Sewer-50%	60,606	62,479	\$ 62,479	65,193	67,801	70,513	73,333	76,267	79,317
49994.00 Transfer to General Fund	80,000	100,000	\$ 100,000	100,000	120,000	130,000	140,000	150,000	150,000
49994.00 Transfer to General-25% of Shop	23,306	24,025	\$ 24,025	24,171	25,138	26,143	27,189	28,277	29,408
49995.00 Transfer to Debt Service Fund	163,676	163,676	\$ 163,676	163,676	163,676	163,676	163,676	163,676	163,676
NEW DEBT - 2015 Bond Issue (Transfer to	226,658	226,658	\$ 226,658	226,658	226,658	226,658	226,658	226,658	226,658
NEW DEBT - 2022 Waverly Water Tower				75,618	75,618	75,618	75,618	75,618	75,618
Transfer to Electric Utility	-								
Transfer to technology				\$ 2,315	\$ 2,361	\$ 2,409	\$ 2,457	\$ 2,518	\$ 2,581
<b>SUBTOTAL</b>	<b>599,246</b>	<b>621,838</b>	<b>621,838</b>	<b>702,631</b>	<b>727,377</b>	<b>742,295</b>	<b>757,627</b>	<b>773,171</b>	<b>779,171</b>
41100.00 Salaries & Wages	396,215	403,419	420,000	456,336	474,589	493,573	513,316	533,849	555,203
41110.00 Overtime	43,450	49,417	40,000	50,000	50,500	51,258	52,283	53,328	54,395
41135.00 HSA	-	-	-	-	-	-	-	-	-
41140.00 FICA/Medicare	32,924	34,642	35,000	38,735	39,122	39,709	40,503	41,313	42,140
41150.00 KPERS	42,465	46,099	46,000	51,545	52,060	52,841	53,898	54,976	56,076
41170.00 SUTA	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>515,054</b>	<b>533,577</b>	<b>541,000</b>	<b>596,616</b>	<b>616,272</b>	<b>637,381</b>	<b>660,000</b>	<b>683,466</b>	<b>707,813</b>
41135.00 HSA	10,083	11,000	11,000	14,500	14,645	14,865	15,162	15,465	15,775
41160.00 Health/Accident Insurance	62,859	80,300	80,300	96,893	101,738	106,825	112,166	117,774	123,663
41170.00 SUTA	430	403	403	410	414	420	429	437	446
41190.00 Workers Compensation	11,834	12,103	12,103	13,690	13,827	14,034	14,315	14,601	14,893
	85,207	103,806	103,806	125,493	130,624	136,144	142,071	148,278	154,777
<b>TOTAL EXPENSES</b>	<b>1,914,846</b>	<b>2,051,348</b>	<b>2,057,259</b>	<b>2,252,650</b>	<b>2,322,540</b>	<b>2,386,146</b>	<b>2,466,943</b>	<b>2,548,071</b>	<b>2,615,644</b>
				10%					
32140.00 Water Sales Tax	68,091	59,000	70,000	70,000	71,400	72,828	74,285	75,770	77,286
34112.00 Collections Recovered	-	500	500	500	500	500	500	500	500
34231.00 EPS Fees	-	-	-	-	-	-	-	-	-
34541.00 Water Service Charge	<b>1,815,168</b>	<b>1,730,000</b>	<b>1,820,000</b>	<b>1,854,360</b>	<b>1,953,809</b>	<b>2,068,537</b>	<b>2,190,002</b>	<b>2,318,598</b>	<b>2,454,746</b>
34550.00 Bulk Water Sales	5,212	4,000	8,000	4,000	4,000	4,000	4,000	4,000	4,000
34560.00 Kansas Setoff Program	4,382	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
34571.00 Connection/Reconnect Fees	4,203	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
34572.00 Water Meter Purchase	76,500	15,000	22,000	35,000	30,000	30,000	30,000	30,000	30,000
34581.00 Late Payment Penalties	1,651	12,000	6,000	12,000	12,000	12,000	12,000	12,000	12,000
<b>Total Revenues</b>	<b>1,975,206</b>	<b>1,829,500</b>	<b>1,935,500</b>	<b>1,984,860</b>	<b>2,080,709</b>	<b>2,196,865</b>	<b>2,319,786</b>	<b>2,449,869</b>	<b>2,587,532</b>
<b>Unexpended Appropriations</b>	<b>0</b>	<b>50,000</b>							
<b>Net Change</b>	<b>60,360</b>	<b>-171,848</b>	<b>-71,759</b>	<b>-217,790</b>	<b>-191,831</b>	<b>-139,281</b>	<b>-97,157</b>	<b>-48,203</b>	<b>21,888</b>
<b>Ending Balance</b>	<b>1,469,554</b>	<b>1,297,706</b>	<b>1,397,795</b>	<b>1,180,005</b>	<b>988,173</b>	<b>848,892</b>	<b>751,735</b>	<b>703,533</b>	<b>725,421</b>



**5-Year Financial Forecast  
Sewer Fund  
Updated August, 2021**

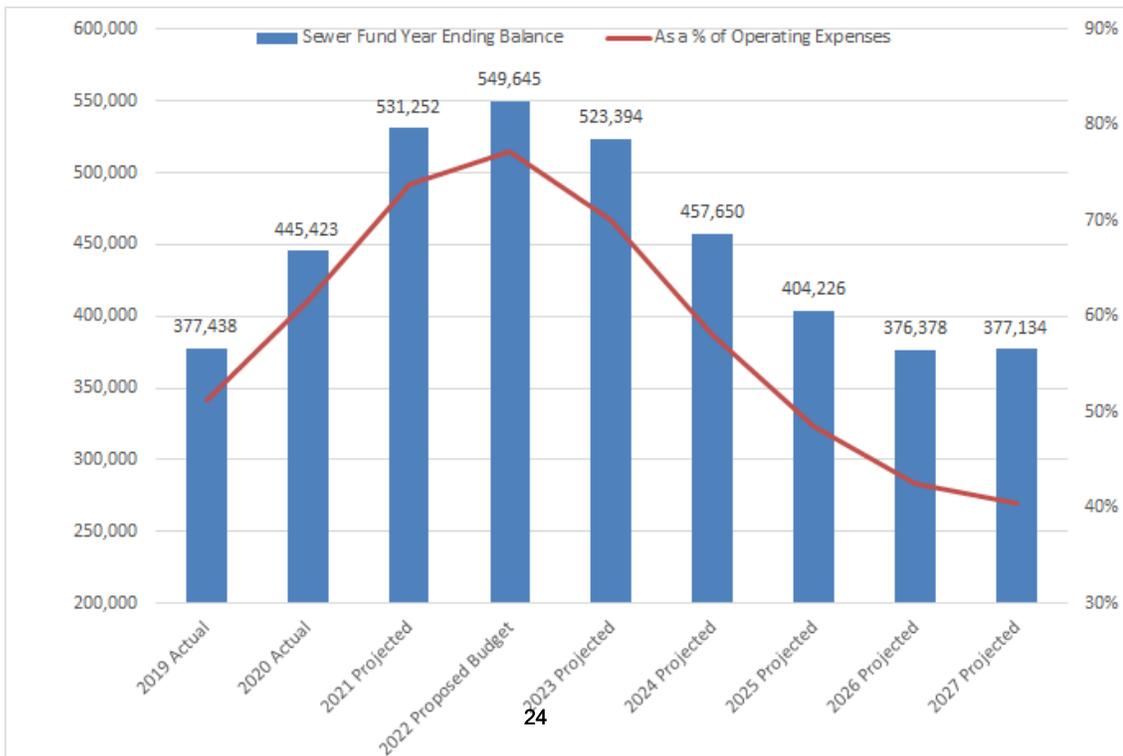
Sewer Fund 502

	1	9	This Year		Proposed	Projected				
			10	11		12	13	14		
	2020 Actual	2021 Budget	2021 Projected	2022	2023	2024	2025	2026	2027	
Beginning Balance	377,438	445,423	445,423	531,252	549,645	523,394	457,650	404,226	376,378	
% of Total Operating Expenses	58%	63%	67%	73%	68%	59%	50%	43%	39%	
<b>% Rate Increase Needed</b>	<b>0.0%</b>	<b>0.5%</b>	<b>0.0%</b>	<b>1.0%</b>	<b>2.0%</b>	<b>2.5%</b>	<b>2.5%</b>	<b>2.5%</b>	<b>2.5%</b>	<b>2.5%</b>
<b>User Base Growth %</b>	<b>2.0%</b>	<b>1.0%</b>	<b>0.0%</b>	<b>1.5%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.5%</b>	<b>4.0%</b>	<b>3.0%</b>	
49000.00 Lease Purchase Payments	4,504	4,504	4,504	-	-	-	-	-	-	
49110.00 Electric Utility Loan	16,675	-	-	6,987	6,987	6,987	15,722	15,722	8,734	
CAP OUTLAY	21,179	4,504	4,504	6,987	6,987	6,987	15,722	15,722	8,734	
Acct Class: COMM COMMODITIES										
44310.00 Office Supplies	370	500	400	500	505	513	523	533	544	
44315.00 Office Equipment	32	350	100	300	303	308	314	320	326	
44320.00 Cleaning Supplies	-	100	100	100	101	103	105	107	109	
44350.00 Chemicals	35,758	40,000	40,000	42,000	43,693	45,678	48,223	51,155	53,743	
44500.00 Tools & Equipment	957	7,500	2,000	6,000	6,060	6,151	6,274	6,399	6,527	
44501.00 Safety Equip/Supplies	721	1,000	1,000	1,000	1,010	1,025	1,046	1,067	1,088	
44505.00 Fasteners & Small Parts	-	400	200	400	404	410	418	427	435	
44510.00 Computer Software/Hardware	5,083	4,900	4,900	5,500	5,555	5,638	5,751	5,866	5,983	
44600.00 Repair Parts	14,466	5,500	5,500	5,000	5,050	5,126	5,228	5,333	5,439	
44700.00 Gasoline	1,809	5,000	3,000	3,500	3,535	3,588	3,660	3,733	3,808	
46000.00 Equipment Maintenance & Repair	7,874	15,000	9,000	15,000	15,150	15,377	15,685	15,998	16,318	
46200.00 Vehicle Repair And Maintenance	-	1,000	1,000	1,000	1,010	1,025	1,046	1,067	1,088	
46400.00 Building Improvemts/Maint	39	2,000	1,000	2,000	2,020	2,050	2,091	2,133	2,176	
SUBTOTAL	67,109	83,250	68,200	82,300	84,396	86,992	90,363	94,137	97,585	
CONTRACTURAL										
41210.00 Meals & Refreshments	59	100	70	100	100	102	104	106	108	
42050.00 Utilities	107,456	135,000	120,000	130,000	135,239	141,386	149,261	158,336	166,348	
42100.00 Uniform Fees		1,000	500	1,000	1,010	1,025	1,046	1,067	1,088	
42250.00 Liability Insurance	8,155	7,600	8,701	8,300	8,383	8,509	8,679	8,852	9,030	
43000.00 Dues & Membership Fees	390	1,500	500	1,500	1,515	1,538	1,568	1,600	1,632	
43500.00 Data Processing Services	1,154	2,000	1,200	1,344						
43700.00 Training/School	200	2,000	500	1,500	1,515	1,538	1,568	1,600	1,632	
44020.00 Contractual Bldg Maint&Repair	-	500	500	500	505	513	523	533	544	
44030.00 Contractual Equip Maint&Repair	2,485	10,000	8,000	12,000	12,120	12,302	12,548	12,799	13,055	
44040.00 Contract Vehicle Maint&Repair	-	1,600	500	1,500	1,515	1,538	1,568	1,600	1,632	
44060.00 Shop Maint & Repair	4,669	7,000	5,500	7,000	7,070	7,176	7,320	7,466	7,615	
44120.00 Hauling	24,995	25,000	25,000	28,000	28,280	28,704	29,278	29,864	30,461	
44200.00 Equipment Lease & Rentals	1,359	3,000	2,000	3,000	3,030	3,075	3,137	3,200	3,264	
44220.00 Misc contractual services	23,277	12,000	12,000	15,000	15,150	15,377	15,685	15,998	16,318	
45700.00 Mowing Contract	700	1,000	800	1,000	1,010	1,025	1,046	1,067	1,088	
48700.00 Sampling & Testing	11,349	12,000	14,000	15,000	15,150	15,377	15,685	15,998	16,318	
49200.00 Sewer Line Cleaning	8,214	20,000	20,000	20,000	20,200	20,503	20,913	21,331	21,758	
SUBTOTAL	194,461	241,300	219,771	246,744	251,792	259,687	269,928	281,417	291,890	
49800.00 Previous YR Expenses										
49994.00 Transfer to General Fund	23,306	24,025	24,025	24,171	24,171	24,171	24,171	24,171	24,171	
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	
NEW DEBT	70,000	70,000	70,000	70,000	130,000	130,000	130,000	130,000	130,000	
Transfer to Sewer Maintenance Fnd	15,000	15,000	15,000	15,000	20,000	20,300	20,706	21,120	21,543	
49998.00 Transfer To Elect. Util		\$ -								
Transfer to Technology				\$ 1,580	\$ 1,627	\$ 1,680	\$ 1,739	\$ 1,791	\$ 1,845	
SUBTOTAL	178,306	179,025	179,025	180,751	245,798	246,151	246,616	247,082	247,559	

**5-Year Financial Forecast  
Sewer Fund  
Updated August, 2021**

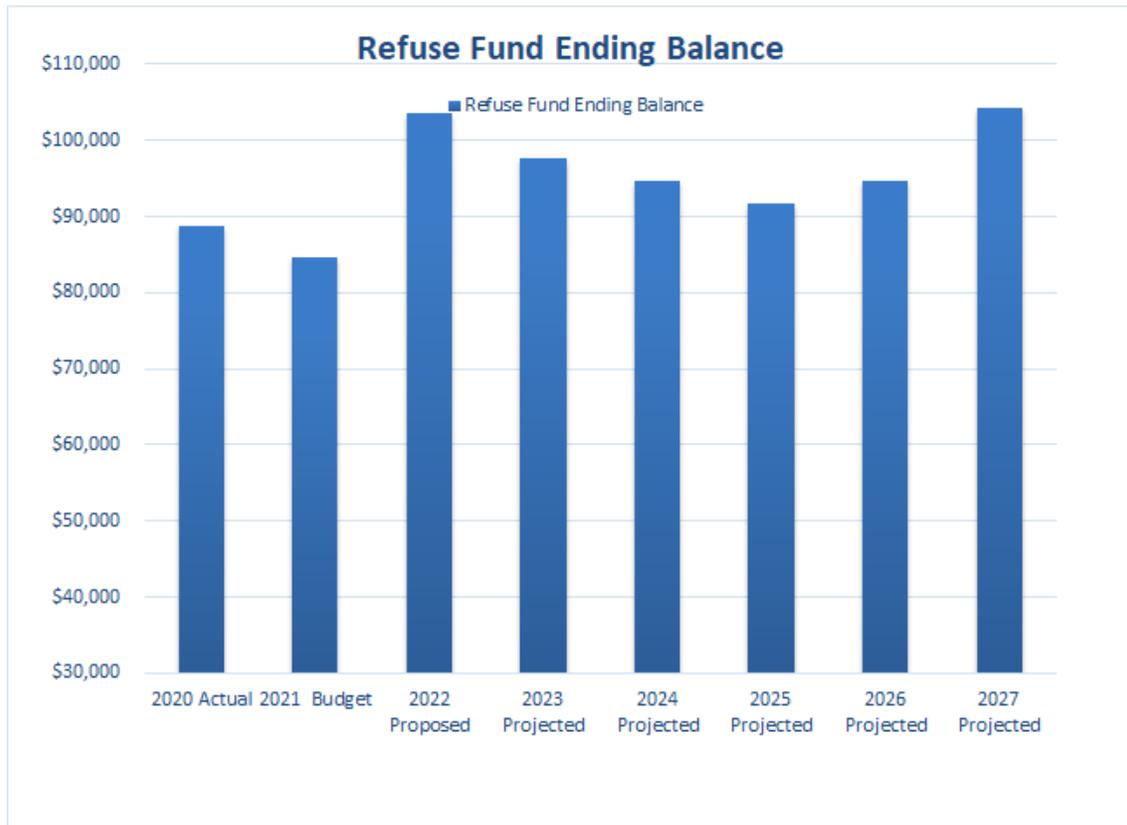
Sewer Fund 502

	This Year			Proposed	Projected				
	2020 Actual	2021 Budget	2021 Projected	2022	2023	2024	2025	2026	2027
41100.00 Salaries & Wages	143,807	145,562	150,000	151,355	157,409	213,706	222,254	231,144	240,390
41110.00 Overtime	5,259	3,550	500	2,000	2,020	3,000	3,060	3,121	3,184
41135.00 HSA	-	-	-	-	-	-	-	-	-
41140.00 FICA/Medicare	11,440	11,407	11,500	11,732	11,849	14,000	14,280	14,566	14,857
41150.00 KPERS	14,419	14,920	15,000	15,611	15,767	20,000	20,400	20,808	21,224
41170.00 SUTA	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>174,925</b>	<b>175,439</b>	<b>177,000</b>	<b>180,698</b>	<b>187,046</b>	<b>250,706</b>	<b>259,994</b>	<b>269,639</b>	<b>279,654</b>
<b>SUBTOTAL</b>	<b>635,980</b>	<b>683,518</b>	<b>648,500</b>	<b>697,480</b>	<b>776,019</b>	<b>850,523</b>	<b>882,622</b>	<b>907,996</b>	<b>925,422</b>
41135.00 HSA	1,500	1,500	1,500	1,500	1,545	2,000	2,060	2,122	2,185
41156.00 AFLAC	-	-	-	-	-	-	-	-	-
41160.00 Health/Accident Insurance	13,894	19,436	15,000	21,123	22,179	30,000	31,500	33,075	34,729
41170.00 SUTA	150	146	150	151	153	200	204	208	212
41190.00 Workers Compensation	3,452	2,948	3,000	3,065	3,096	5,000	5,100	5,202	5,306
	18,995	24,030	19,650	25,839	26,972	37,200	38,864	40,607	42,432
	18,995	24,030	19,650	25,839	26,972	37,200	38,864	40,607	42,432
<b>TOTAL EXPENSES</b>	<b>654,975</b>	<b>707,548</b>	<b>668,150</b>	<b>723,319</b>	<b>802,991</b>	<b>887,723</b>	<b>921,486</b>	<b>948,603</b>	<b>967,855</b>
		-0.62%	2.01%						
<b>34542.00 Sewer Service Charge</b>	<b>658,521</b>	<b>619,388</b>	<b>650,000</b>	<b>640,719</b>	<b>673,139</b>	<b>710,667</b>	<b>753,929</b>	<b>803,688</b>	<b>848,494</b>
34571.00 Connection/Reconnect Fees	200	1,500	500	1,500	1,500	1,500	1,500	1,500	1,500
34574.00 Sewer Inspections	2,850	300	3,500	300	300	300	300	300	300
34581.00 Late Payment Penalties	784	5,350	2,500	4,000	4,000	4,000	4,000	4,000	4,000
39999.00 Transfer In (from Water)	60,606	62,479	62,479	65,193	67,801	70,513	73,333	76,267	79,317
Transfer in from Sewer Development Fee Fund	-	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>722,961</b>	<b>689,017</b>	<b>718,979</b>	<b>711,712</b>	<b>746,740</b>	<b>786,980</b>	<b>833,062</b>	<b>885,755</b>	<b>933,611</b>
Unexpended Appropriations	0	35,000	35,000	30,000	30,000	35,000	35,000	35,000	35,000
<b>Net Change</b>	<b>67,986</b>	<b>16,469</b>	<b>85,829</b>	<b>18,393</b>	<b>-26,251</b>	<b>-65,743</b>	<b>-53,424</b>	<b>-27,849</b>	<b>756</b>
<b>Ending Balance</b>	<b>445,423</b>	<b>461,892</b>	<b>531,252</b>	<b>549,645</b>	<b>523,394</b>	<b>457,650</b>	<b>404,226</b>	<b>376,378</b>	<b>377,134</b>



**5-Year Financial Forecast  
Updated August, 2021**

	2020 Budget	2020 Actual	2021 Budget	2021 Projected	2022 Proposed	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected
<b>REFUSE FUND (503)</b>										
Beginning Balance	\$ 75,235	\$ 75,235	\$ 88,857	\$ 88,857	\$ 107,657	\$ 103,507	\$ 97,707	\$ 94,785	\$ 91,618	\$ 94,664
Refuse Charge Billed	\$ 425,000	\$ 467,662	\$ 490,000	\$ 490,000	\$ 490,000	\$ 494,900	\$ 504,798	\$ 514,894	\$ 530,341	\$ 546,251
Fuel Surcharge	\$ 5,500	\$ -	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
Curbside Recycling	\$ 105,000	\$ 105,857	\$ 125,000	\$ 110,000	\$ 125,000	\$ 126,250	\$ 128,775	\$ 131,351	\$ 135,291	\$ 139,350
Late Payment Penalties	\$ 5,000	\$ 911	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
Charges for Special Pickups	\$ 350	\$ 200	\$ -	\$ -	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350
Accounts Receivable	\$ -	\$ -	\$ 350	\$ 300	\$ -	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)
Total Refuse Revenues (Less Beginning Bal.)	\$ 540,850	\$ 574,631	\$ 625,850	\$ 610,800	\$ 625,850	\$ 630,500	\$ 642,923	\$ 655,594	\$ 674,982	\$ 694,951
Total Refuse Appropriations	\$ 600,000	\$ 561,009	\$ 630,000	\$ 592,000	\$ 630,000	\$ 636,300	\$ 645,845	\$ 658,761	\$ 671,937	\$ 685,375
Annual Refuse Appropriation Increase	1.8%	1.8%	1.8%	0.0%	0.0%	1.0%	2.0%	2.0%	3.0%	3.0%
<b>Refuse Fund Ending Balance</b>	<b>\$ 16,085</b>	<b>\$ 88,857</b>	<b>\$ 84,707</b>	<b>\$ 107,657</b>	<b>\$ 103,507</b>	<b>\$ 97,707</b>	<b>\$ 94,785</b>	<b>\$ 91,618</b>	<b>\$ 94,664</b>	<b>\$ 104,239</b>
<b>As % Of Operating Expenses</b>	<b>2.7%</b>	<b>15.8%</b>	<b>13.4%</b>	<b>18.2%</b>	<b>16.4%</b>	<b>15.4%</b>	<b>14.7%</b>	<b>13.9%</b>	<b>14.1%</b>	<b>15.2%</b>



# 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 August, 2021**

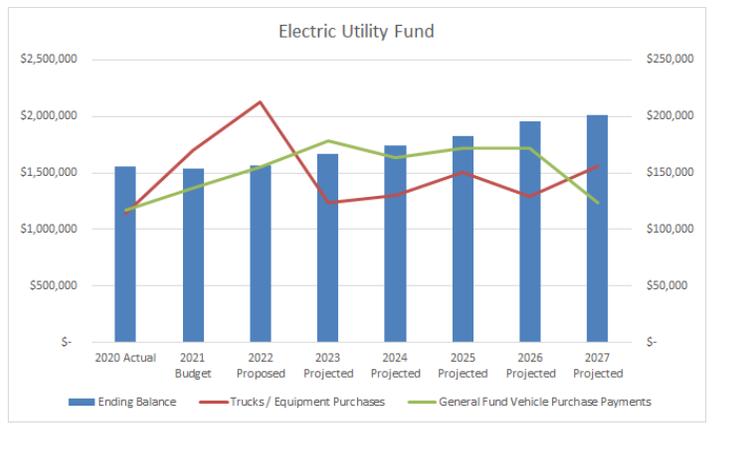
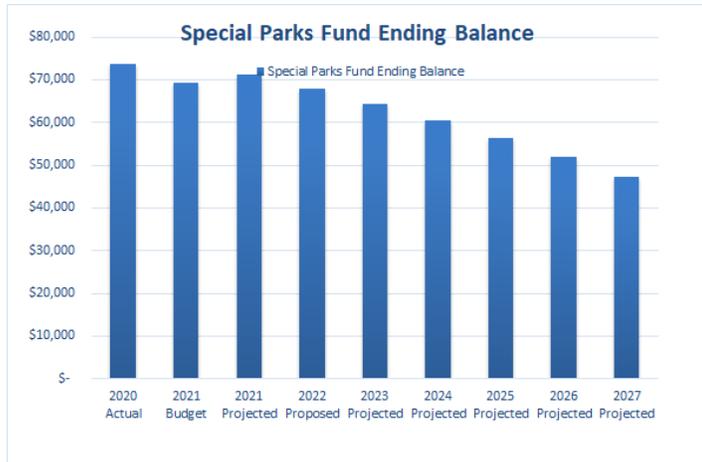
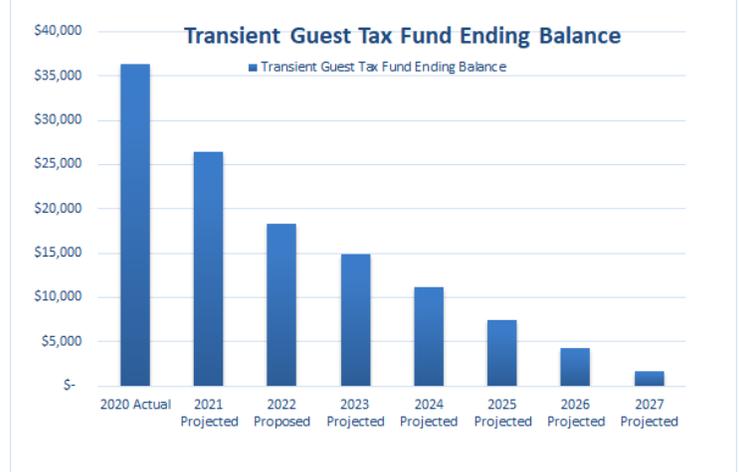
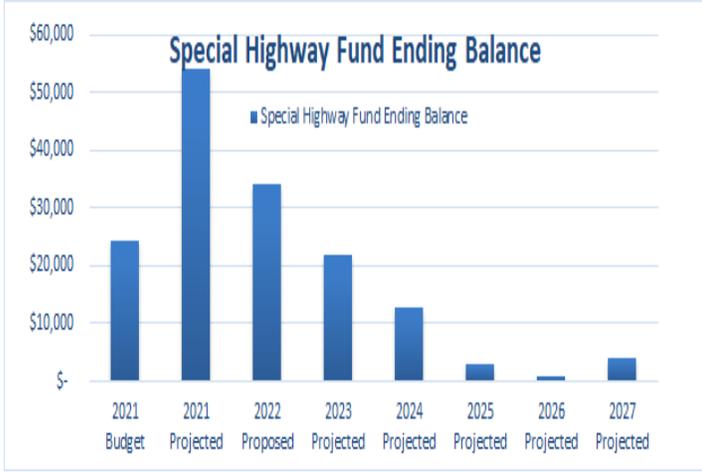
	2020 Budget	2020 Actual	2021 Budget	2021 Projected	2022 Proposed	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected
<b>SPECIAL HIGHWAY FUND (202)</b>										
Beginning Balance	\$ 24,683	\$ 24,683	\$ 26,209	\$ 24,239	\$ 54,239	\$ 34,239	\$ 21,989	\$ 12,772	\$ 2,985	\$ 860
Special Highway Funds	\$ 170,000	\$ 168,476	\$ 138,030	\$ 170,000	\$ 170,000	\$ 179,500	\$ 185,783	\$ 193,214	\$ 202,874	\$ 213,018
<b>TOTAL REVENUES (Less Beginning Bal.)</b>	<b>\$ 170,000</b>	<b>\$ 168,476</b>	<b>\$ 138,030</b>	<b>\$ 170,000</b>	<b>\$ 170,000</b>	<b>\$ 179,500</b>	<b>\$ 185,783</b>	<b>\$ 193,214</b>	<b>\$ 202,874</b>	<b>\$ 213,018</b>
Appropriation--Transfer to Debt Service Fund	\$ 35,000	\$ 35,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 25,000	\$ 35,000	\$ 35,000	\$ 35,000
Appropriation--Road Paving (Asphalt)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Appropriation--Transfer to CIF	\$ 131,950	\$ 131,950	\$ 125,000	\$ 125,000	\$ 175,000	\$ 176,750	\$ 170,000	\$ 168,000	\$ 170,000	\$ 170,000
Total Special Highway Appropriations	\$ 166,950	\$ 166,950	\$ 140,000	\$ 140,000	\$ 190,000	\$ 191,750	\$ 195,000	\$ 203,000	\$ 205,000	\$ 210,000
<b>Special Highway Fund Ending Balance</b>	<b>\$ 27,733</b>	<b>\$ 26,209</b>	<b>\$ 24,239</b>	<b>\$ 54,239</b>	<b>\$ 34,239</b>	<b>\$ 21,989</b>	<b>\$ 12,772</b>	<b>\$ 2,985</b>	<b>\$ 860</b>	<b>\$ 3,878</b>
<b>SPECIAL PARKS FUND (203)</b>										
Beginning Balance	\$ 44,418	\$ 44,418	\$ 73,775	\$ 73,775	\$ 71,275	\$ 67,941	\$ 64,324	\$ 60,502	\$ 56,404	\$ 52,024
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	\$ 3,000	\$ 25,197	\$ 3,000	\$ 5,000	\$ 15,000	\$ 15,000	\$ 15,225	\$ 15,530	\$ 15,840	\$ 16,157
Donations, Gifts, Fundraising										
Liquor Tax (1/2 Prior to 2022, then 1/3)	\$ 14,500	\$ 19,535	\$ 17,500	\$ 17,500	\$ 11,666	\$ 11,783	\$ 11,959	\$ 12,199	\$ 12,443	\$ 12,691
<b>TOTAL REVENUES (Less Beginning Bal.)</b>	<b>\$ 27,500</b>	<b>\$ 54,732</b>	<b>\$ 30,500</b>	<b>\$ 32,500</b>	<b>\$ 36,666</b>	<b>\$ 36,783</b>	<b>\$ 37,184</b>	<b>\$ 37,728</b>	<b>\$ 38,283</b>	<b>\$ 38,848</b>
Transfer to Debt Service Fund										
Transfer to CIF	\$ 25,375	\$ 25,375	\$ 35,000	\$ 35,000	\$ 40,000	\$ 40,400	\$ 41,006	\$ 41,826	\$ 42,663	\$ 43,516
Total Special Parks Appropriations	\$ 25,375	\$ 25,375	\$ 35,000	\$ 35,000	\$ 40,000	\$ 40,400	\$ 41,006	\$ 41,826	\$ 42,663	\$ 43,516
<b>Special Parks Fund Ending Balance</b>	<b>\$ 46,543</b>	<b>\$ 73,775</b>	<b>\$ 69,275</b>	<b>\$ 71,275</b>	<b>\$ 67,941</b>	<b>\$ 64,324</b>	<b>\$ 60,502</b>	<b>\$ 56,404</b>	<b>\$ 52,024</b>	<b>\$ 47,356</b>
<b>TRANSIENT GUEST TAX FUND (205)</b>										
Beginning Balance	\$ 44,321	\$ 44,321	\$ 36,371	\$ 36,371	\$ 26,371	\$ 18,371	\$ 14,891	\$ 11,196	\$ 7,428	\$ 4,260
Transient Guest Tax	\$ 28,500	\$ 20,050	\$ 22,000	\$ 22,000	\$ 24,000	\$ 29,000	\$ 29,435	\$ 30,024	\$ 30,624	\$ 31,237
<b>TOTAL REVENUES (Less Beginning Bal.)</b>	<b>\$ 28,500</b>	<b>\$ 20,050</b>	<b>\$ 22,000</b>	<b>\$ 22,000</b>	<b>\$ 24,000</b>	<b>\$ 29,000</b>	<b>\$ 29,435</b>	<b>\$ 30,024</b>	<b>\$ 30,624</b>	<b>\$ 31,237</b>
EDC Support										
Economic Dev. and Tourism	\$ 34,000	\$ 28,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,480	\$ 33,130	\$ 33,792	\$ 33,792	\$ 33,792
Total Transient Guest Appropriations	\$ 34,000	\$ 28,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,480	\$ 33,130	\$ 33,792	\$ 33,792	\$ 33,792
<b>Transient Guest Tax Fund Ending Balance</b>	<b>\$ 38,821</b>	<b>\$ 36,371</b>	<b>\$ 26,371</b>	<b>\$ 26,371</b>	<b>\$ 18,371</b>	<b>\$ 14,891</b>	<b>\$ 11,196</b>	<b>\$ 7,428</b>	<b>\$ 4,260</b>	<b>\$ 1,704</b>
<b>CDBG FUND (207)</b>										
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CDBG Revenue	\$ 100,000	\$ 79,085	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>TOTAL REVENUES (Less Beginning Bal.)</b>	<b>\$ 100,000</b>	<b>\$ 79,085</b>	<b>\$ 100,000</b>							
Capital Projects										
Transfer to CIF	\$ 100,000	\$ 79,085	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total CDBG Appropriations	\$ 100,000	\$ 79,085	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>Ending Balance</b>	<b>\$ -</b>									
<b>WATERMAINTENANCE FUND (209) (Previously Water Development Fee Fund)</b>										
Beginning Balance	\$ 43,458	\$ 43,458	\$ 99,483	\$ 99,483	\$ 89,483	\$ 74,483	\$ 59,458	\$ 44,006	\$ 28,141	\$ 14,961
Water Develop. Revenues	\$ 30,000	\$ 31,025	\$ 25,000	\$ 25,000	\$ 25,000	\$ 26,000	\$ 27,000	\$ 28,000	\$ 32,000	\$ 32,960
Transfer from Water Fund	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 46,125	\$ 47,278	\$ 48,696	\$ 50,157	\$ 51,913
<b>TOTAL REVENUES (Less Beginning Bal.)</b>	<b>\$ 75,000</b>	<b>\$ 76,025</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 72,125</b>	<b>\$ 74,278</b>	<b>\$ 76,696</b>	<b>\$ 82,157</b>	<b>\$ 84,873</b>
Transfer to Debt Service	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,200	\$ 20,604	\$ 21,016	\$ 21,647	\$ 22,296
Facility Maintenance & Preservation	\$ 55,000	\$ -	\$ 60,000	\$ 60,000	\$ 65,000	\$ 66,950	\$ 69,126	\$ 71,545	\$ 73,692	\$ 75,902
Total Water Develop. Appropriations	\$ 75,000	\$ 20,000	\$ 80,000	\$ 80,000	\$ 85,000	\$ 87,150	\$ 89,730	\$ 92,561	\$ 95,338	\$ 98,198
<b>Water Maintenance Fund Ending Balance</b>	<b>\$ 43,458</b>	<b>\$ 99,483</b>	<b>\$ 89,483</b>	<b>\$ 89,483</b>	<b>\$ 74,483</b>	<b>\$ 59,458</b>	<b>\$ 44,006</b>	<b>\$ 28,141</b>	<b>\$ 14,961</b>	<b>\$ 1,635</b>
<b>SEWER MAINTENANCE FUND (210) (Previously Sewer Development Fee Fund)</b>										
Beginning Balance	\$ 93,042	\$ 93,042	\$ 112,261	\$ 112,261	\$ 93,261	\$ 73,261	\$ 58,186	\$ 43,309	\$ 28,483	\$ 14,385
Sewer Develop. Revenues	\$ 60,000	\$ 45,775	\$ 60,000	\$ 50,000	\$ 50,000	\$ 53,000	\$ 55,000	\$ 57,000	\$ 58,710	\$ 60,471
Transfer from Sewer Fund	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 20,000	\$ 20,300	\$ 20,706	\$ 21,120	\$ 21,543
<b>TOTAL REVENUES (Less Beginning Bal.)</b>	<b>\$ 75,000</b>	<b>\$ 60,775</b>	<b>\$ 75,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 73,000</b>	<b>\$ 75,300</b>	<b>\$ 77,706</b>	<b>\$ 79,830</b>	<b>\$ 82,014</b>
Transfer to Debt Service	\$ 40,000	\$ 40,000	\$ 41,000	\$ 41,000	\$ 42,000	\$ 44,000	\$ 45,000	\$ 46,000	\$ 46,000	\$ 46,000
Transfer to Sewer Fund										
Facility Maintenance & Preservation	\$ 55,000	\$ 1,556	\$ 43,000	\$ 43,000	\$ 43,000	\$ 44,075	\$ 45,177	\$ 46,532	\$ 47,928	\$ 49,606
Total Sewer Develop. Appropriations	\$ 95,000	\$ 41,556	\$ 84,000	\$ 84,000	\$ 85,000	\$ 88,075	\$ 90,177	\$ 92,532	\$ 93,928	\$ 95,606
<b>Sewer Maintenance Fund Ending Balance</b>	<b>\$ 73,042</b>	<b>\$ 112,261</b>	<b>\$ 103,261</b>	<b>\$ 93,261</b>	<b>\$ 73,261</b>	<b>\$ 58,186</b>	<b>\$ 43,309</b>	<b>\$ 28,483</b>	<b>\$ 14,385</b>	<b>\$ 793</b>

**5-Year Financial Forecast  
Updated August, 2021**

	2020 Budget	2020 Actual	2021 Budget	2021 Projected	2022 Proposed	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected
<b>CAPITAL IMPROVEMENT FUND (305)</b>										
Beginning Balance	\$ 377,297	\$ 377,297	\$ 685,868	\$ 685,868	\$ 1,117,674	\$ 2,783,944	\$ 2,950,186	\$ 1,502,381	\$ 1,485,788	\$ 1,174,491
<b>Revenues</b>										
Pending Projects Prior Years										
Transfer from Gen. Fund Prop. Taxes	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Gen. Fund Sales Tax	\$ 92,120	\$ 92,120	\$ 66,620	\$ 66,620	\$ 916,620	\$ 67,786	\$ 69,219	\$ 70,942	\$ 72,725	\$ 74,570
Federal Fund Exchange (from KDOT)	\$ 65,000	\$ 107,578	\$ 65,000	\$ 65,000	\$ 65,650	\$ 66,307	\$ 66,970	\$ 67,639	\$ 68,316	\$ 68,999
Aquatic Center Paint Sinking Fund		\$ -								
MISC Grant Monies		\$ -								
Transfer from CDBG	\$ 100,000	\$ 79,085	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Transfer from Special Parks	\$ 25,375	\$ 25,375	\$ 35,000	\$ 35,000	\$ 40,000	\$ 40,400	\$ 41,006	\$ 41,826	\$ 42,663	\$ 43,516
Transfer from Special Highway	\$ 131,950	\$ 131,950	\$ 125,000	\$ 125,000	\$ 175,000	\$ 176,750	\$ 170,000	\$ 168,000	\$ 170,000	\$ 170,000
Transfer from Electric Utility	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Transfer from Water Development		\$ -								
Transfer from Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excise Tax	\$ 45,000	\$ 40,100	\$ 50,000	\$ 45,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
JoCo CARS		\$ 615,876	\$ 550,000	\$ 550,000						
Federal STP			\$ -			\$ 1,500,000	\$ 500,000			
JoCo SMAC					\$ 150,000		\$ -	\$ 1,000,000	\$ -	\$ -
2017 Bond Proceeds										
2017 Bond Premium										
2019 Debt Issues										
2020 Debt Issue	\$ 750,000		\$ 1,100,000	\$ 2,100,000						
2020 Park Referendum Bond										
2021 Debt Issue			\$ -							
2022 Debt Issue					\$ 2,125,000					
Traffic Benefit Dist	\$ -		\$ 450,000	\$ -						
KDOT Funding - Project Specific					\$ 500,000	\$ 150,000				
Developer / Benefit District Contributions			\$ -		\$ 250,000	\$ 200,000				
2023 Debt Issue						\$ 1,000,000				
<b>TOTAL REVENUES (Less Beginning Bal.)</b>	<b>\$ 1,234,445</b>	<b>\$ 1,117,084</b>	<b>\$ 2,566,620</b>	<b>\$ 3,111,620</b>	<b>\$ 4,402,270</b>	<b>\$ 3,381,242</b>	<b>\$ 1,027,195</b>	<b>\$ 1,528,407</b>	<b>\$ 533,703</b>	<b>\$ 537,085</b>
<b>Appropriations</b>										
Sunflower WTP Improvements										
CIP Program	\$ 875,000	\$ 808,512	\$ 2,705,000	\$ 2,679,815	\$ 2,736,000	\$ 3,215,000	\$ 2,475,000	\$ 1,545,000	\$ 845,000	\$ 495,000
Transfer to Debt Service										
Settlement Charges										
Bond Discount										
Refunding of Bonds										
Total Capital Project Appropriations	\$ 875,000	\$ 808,512	\$ 2,705,000	\$ 2,679,815	\$ 2,736,000	\$ 3,215,000	\$ 2,475,000	\$ 1,545,000	\$ 845,000	\$ 495,000
Auditor Journal Entry--Prior Year's Expenses										
<b>Ending Balance</b>	<b>\$ 736,742</b>	<b>\$ 685,868</b>	<b>\$ 547,488</b>	<b>\$ 1,117,674</b>	<b>\$ 2,783,944</b>	<b>\$ 2,950,186</b>	<b>\$ 1,502,381</b>	<b>\$ 1,485,788</b>	<b>\$ 1,174,491</b>	<b>\$ 1,216,575</b>
<b>ELECTRIC UTILITY FUND (602)</b>										
Beginning Balance	\$ 1,539,584	\$ 1,539,584	\$ 1,555,651	\$ 1,555,651	\$ 1,570,173	\$ 1,563,698	\$ 1,663,869	\$ 1,743,159	\$ 1,823,715	\$ 1,957,670
Interest Income	\$ 25,000	\$ 27,815	\$ 25,000	\$ 28,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000
General Fund Vehicle Purchase Payments	\$ 99,157	\$ 100,343	\$ 136,276	\$ 142,776	\$ 148,516	\$ 171,443	\$ 156,458	\$ 156,172	\$ 156,172	\$ 114,527
Water Fund Vehicle Purchase Payments	\$ 13,320	\$ 13,320	\$ 12,911	\$ 12,912	\$ 23,830	\$ 35,330	\$ 35,330	\$ 44,253	\$ 80,282	\$ 69,364
Sewer Fund Vehicle Purchase Payments	\$ 16,675	\$ 16,675	\$ -	\$ -	\$ 6,987	\$ 6,987	\$ 6,987	\$ 15,722	\$ 15,722	\$ 8,734
Repayment of Commerce Project. Transfer from Water										
Vehicle Sales / Salvage				\$ 58,000	\$ 40,800	\$ 23,650	\$ 25,050	\$ 28,875	\$ 24,750	\$ 30,000
<b>TOTAL REVENUES (Less Beginning Bal.)</b>	<b>\$ 154,152</b>	<b>\$ 158,152</b>	<b>\$ 174,187</b>	<b>\$ 241,688</b>	<b>\$ 246,133</b>	<b>\$ 263,411</b>	<b>\$ 249,825</b>	<b>\$ 271,022</b>	<b>\$ 302,926</b>	<b>\$ 248,625</b>
Trucks / Equipment Purchases	\$ 271,000	\$ 114,271	\$ 170,000	\$ 202,166	\$ 212,608	\$ 123,240	\$ 130,535	\$ 150,467	\$ 128,971	\$ 156,329
Transfer to Capital Improvement	\$ 25,000	\$ 27,815	\$ 25,000	\$ 25,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Total Electric Utility Appropriations	\$ 296,000	\$ 142,086	\$ 195,000	\$ 227,166	\$ 252,608	\$ 163,240	\$ 170,535	\$ 190,467	\$ 168,971	\$ 196,329
<b>Ending Balance</b>	<b>\$ 1,397,736</b>	<b>\$ 1,555,651</b>	<b>\$ 1,534,838</b>	<b>\$ 1,570,173</b>	<b>\$ 1,563,698</b>	<b>\$ 1,663,869</b>	<b>\$ 1,743,159</b>	<b>\$ 1,823,715</b>	<b>\$ 1,957,670</b>	<b>\$ 2,009,966</b>
<b>SPONSORSHIP FUND (211)</b>										
Beginning Balance	\$ 22,419	\$ 25,579	\$ 29,443	\$ 29,443	\$ 29,443	\$ 27,943	\$ 26,428	\$ 24,890	\$ 23,322	\$ 21,722
Donations	\$ 4,000	\$ 1,802	\$ 4,000	\$ 4,375	\$ 4,000	\$ 4,040	\$ 4,101	\$ 4,183	\$ 4,266	\$ 4,352
<b>TOTAL REVENUES (Less Beginning Bal.)</b>	<b>\$ 4,000</b>	<b>\$ 4,040</b>	<b>\$ 4,101</b>	<b>\$ 4,183</b>	<b>\$ 4,266</b>	<b>\$ 4,352</b>				
Total Sponsorship Fund Appropriations	\$ 4,000	\$ 136	\$ 4,000	\$ 4,000	\$ 5,500	\$ 5,555	\$ 5,638	\$ 5,751	\$ 5,866	\$ 5,983
<b>Ending Balance</b>	<b>\$ 22,419</b>	<b>\$ 29,443</b>	<b>\$ 29,443</b>	<b>\$ 29,443</b>	<b>\$ 27,943</b>	<b>\$ 26,428</b>	<b>\$ 24,890</b>	<b>\$ 23,322</b>	<b>\$ 21,722</b>	<b>\$ 20,090</b>
<b>COMMUNITY CENTER BUILDING MAINTENANCE (212)</b>										
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In from General	\$ 35,000	\$ 35,000	\$ 30,000	\$ 30,000	\$ 35,000	\$ 35,350	\$ 35,880	\$ 36,598	\$ 37,330	\$ 38,076
<b>TOTAL REVENUES (Less Beginning Bal.)</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 35,000</b>	<b>\$ 35,350</b>	<b>\$ 35,880</b>	<b>\$ 36,598</b>	<b>\$ 37,330</b>	<b>\$ 38,076</b>
Building Improvements	\$ 35,000	\$ 35,000	\$ 35,000	\$ 30,000	\$ 35,000	\$ 35,350	\$ 35,880	\$ 36,598	\$ 37,330	\$ 38,076
<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5,000)</b>	<b>\$ -</b>						
<b>AQUATIC CENTER MAINTENANCE FUND (213)</b>										
Beginning Balance	\$ -	\$ -	\$ -	\$ 32,500	\$ 32,500	\$ 27,500	\$ 22,450	\$ 17,324	\$ 12,096	\$ 6,763
Transfer In from General	\$ 32,500	\$ 32,500	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,300	\$ 30,755	\$ 31,370	\$ 31,997	\$ 32,637
<b>TOTAL REVENUES (Less Beginning Bal.)</b>	<b>\$ 32,500</b>	<b>\$ 32,500</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,300</b>	<b>\$ 30,755</b>	<b>\$ 31,370</b>	<b>\$ 31,997</b>	<b>\$ 32,637</b>
Building Improvements	\$ 32,500	\$ -	\$ 30,000	\$ 30,000	\$ 35,000	\$ 35,350	\$ 35,880	\$ 36,598	\$ 37,330	\$ 38,076
<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ 32,500</b>	<b>\$ -</b>	<b>\$ 32,500</b>	<b>\$ 27,500</b>	<b>\$ 22,450</b>	<b>\$ 17,324</b>	<b>\$ 12,096</b>	<b>\$ 6,763</b>	<b>\$ 1,324</b>

**5-Year Financial Forecast  
Updated August, 2021**

	2020 Budget	2020 Actual	2021 Budget	2021 Projected	2022 Proposed	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected
<b>TECHNOLOGY FUND (214)</b>										
Beginning Balance					\$ -	\$ 12,790	\$ 12,121	\$ 12,050	\$ 11,941	\$ 11,816
Transfer In from General					\$ 14,895	\$ 15,342	\$ 15,840	\$ 16,395	\$ 16,887	\$ 17,393
Transfer in From Water					\$ 2,315	\$ 2,361	\$ 2,409	\$ 2,457	\$ 2,518	\$ 2,581
Transfer In From Sewer					\$ 1,580	\$ 1,627	\$ 1,680	\$ 1,739	\$ 1,791	\$ 1,845
TOTAL REVENUES (Less Beginning Bal.)					\$ 18,790	\$ 19,331	\$ 19,929	\$ 20,591	\$ 21,196	\$ 21,819
Computer Purchases					\$ 6,000	\$ 20,000	\$ 20,000	\$ 20,700	\$ 21,321	\$ 21,961
<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,790</b>	<b>\$ 12,121</b>	<b>\$ 12,050</b>	<b>\$ 11,941</b>	<b>\$ 11,816</b>	<b>\$ 11,674</b>
<b>COMMERCE DRIVE TIF (605)</b>										
Beginning Balance	\$ -	\$ 630	\$ 3,228	\$ 3,228	\$ 2,228	\$ 228	\$ -	\$ -	\$ -	\$ -
Ad Valorem		\$ 68,132	\$ 65,000	\$ 70,000	\$ 65,000	\$ 66,300	\$ 68,621	\$ 71,365	\$ 74,934	\$ 78,680
Harfs Sales Tax		\$ 134,033	\$ 137,000	\$ 135,000	\$ 137,000	\$ 140,425	\$ 144,638	\$ 149,700	\$ 154,940	\$ 160,362
TOTAL REVENUES (Less Beginning Bal.)	\$ -	\$ 202,165	\$ 205,228	\$ 205,228	\$ 204,228	\$ 206,953	\$ 213,258	\$ 221,065	\$ 229,873	\$ 239,043
Transfer to Trustee		\$ 196,948	\$ 200,000	\$ 200,000	\$ 202,000	\$ 204,884	\$ 211,126	\$ 218,855	\$ 227,574	\$ 236,652
Administrative fee		\$ 1,989	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,070	\$ 2,133	\$ 2,211	\$ 2,299	\$ 2,390
Total Expenses		\$ 198,937	\$ 203,000	\$ 203,000	\$ 204,000	\$ 206,953	\$ 213,258	\$ 221,065	\$ 229,873	\$ 239,043
<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ 3,228</b>	<b>\$ 2,228</b>	<b>\$ 2,228</b>	<b>\$ 228</b>	<b>\$ -</b>				
<b>SHUGHART TRUST FUND</b>										
Beginning Balance	\$ 23,999	\$ 23,999	\$ 24,099	\$ 24,099	\$ 24,399	\$ 24,699	\$ 24,999	\$ 25,299	\$ 25,599	\$ 25,899
Interest Income	\$ 100	\$ 100	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
TOTAL REVENUES (Less Beginning Bal.)	\$ 24,099	\$ 24,099	\$ 24,399	\$ 24,399	\$ 24,699	\$ 24,999	\$ 25,299	\$ 25,599	\$ 25,899	\$ 26,199
Total Shughart Trust Fund Appropriations										
<b>Ending Balance</b>	<b>\$ 24,099</b>	<b>\$ 24,099</b>	<b>\$ 24,399</b>	<b>\$ 24,399</b>	<b>\$ 24,699</b>	<b>\$ 24,999</b>	<b>\$ 25,299</b>	<b>\$ 25,599</b>	<b>\$ 25,899</b>	<b>\$ 26,199</b>
<b>ENHANCEMENT COMM FOUNTAIN FUND</b>										
Beginning Balance	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES (Less Beginning Bal.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Comm. Fountain Fund Appropriations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Balance</b>	<b>\$ 801</b>									
<b>Total Ending Balance All Funds (Prior Year)</b>	<b>\$ 5,979,823</b>	<b>\$ 5,905,870</b>	<b>\$ 5,402,514</b>	<b>\$ 7,319,654</b>	<b>\$ 8,414,611</b>	<b>\$ 8,640,383</b>	<b>\$ 7,313,820</b>	<b>\$ 7,477,015</b>	<b>\$ 7,473,622</b>	<b>\$ 8,068,740</b>
<b>Total Ending Balance All Funds (6-Yr Avg.)</b>	<b>\$ 5,241,523</b>	<b>\$ 5,176,066</b>	<b>\$ 5,198,710</b>	<b>\$ 5,442,611</b>	<b>\$ 5,712,793</b>	<b>\$ 6,042,225</b>	<b>\$ 6,201,337</b>	<b>\$ 6,538,869</b>	<b>\$ 6,704,391</b>	<b>\$ 7,039,075</b>



# 5-YEAR FORECAST VEHICLE AND EQUIPMENT REPLACEMENT PROGRAM



Vehicle & Equipment Replacement Program										
Rolling Stock										
	Term (years)									
	Interest Rate									
Original Equipment Description (2017 or Prior)	Replacement Equipment Description (2018 or After)	Replacement Cost	Salvage / Sale value	2021	2022	2023	2024	2025	2026	2027
<b>Inspections Department</b>										
Ford F-150 Pickup with Mid-Box	TBD	\$ 27,500	\$ 4,125					\$6,004.75	\$6,004.75	\$6,004.75
Ford F-150 Pickup	Ford F150 4x4	\$ 25,000	\$ 3,750				\$5,458.86	\$5,458.86	\$5,458.86	\$5,458.86
N/A	Ford F150 4x4	\$ 25,000	\$ 3,750		\$5,458.86	\$5,458.86	\$5,458.86	\$5,458.86	\$5,458.86	\$5,458.86
<b>Total Inspections</b>					\$5,458.86	\$5,458.86	\$10,917.73	\$16,922.48	\$16,922.48	\$11,463.61
<b>Parks Department</b>										
GMC 1500 Pickup	Ford F 250 4x2	\$ 34,668	\$ 5,200	\$8,103.09	\$8,103.09	\$8,103.09				
Ford F-150 Pick-Up	TBD	\$ 22,000	\$ 3,300				\$4,803.80	\$4,803.80	\$4,803.80	\$4,803.80
GMC 3500 Flat Bed	TBD	\$ 45,000	\$ 6,750			\$9,825.96	\$9,825.96	\$9,825.96	\$9,825.96	\$9,825.96
Ford F-250 with Service Body	Ford F 250 4x2	\$ 36,779	\$ 5,517	\$8,926.91	\$8,926.91	\$8,926.91				
<b>Total Parks</b>				\$17,030.00	\$17,030.00	\$26,855.96	\$14,629.76	\$14,629.76	\$14,629.76	\$14,629.76
<b>Street Department</b>										
Ford F-150 Pick-Up	TBD	\$ 25,000	\$ 3,750					\$5,458.86	\$5,458.86	\$5,458.86
GMC 1500 Pickup	Ford F 250 4x4	\$ 34,982	\$ 5,247	\$7,636.90	\$7,636.90	\$7,636.90				
None	Ford F-350 with Service Body	\$ 52,668	\$ 7,900	\$11,749.00	\$11,749.00	\$11,749.00	\$11,749.00			
Peterbilt	TBD	\$ 200,000	\$ 30,000							\$43,670.91
Ford F-700 Water Truck with 1600 Gal Tank	TBD	\$ 100,000	\$ 15,000							
Chevrolet C-7500 Dump Truck 5 Yard	2019 Peterbilt 348	\$ 161,554	\$ 24,233	\$26,784.00	\$26,784.00	\$26,784.00				
International 7400 Cab and Chassis With	2021 Peterbilt 348	\$ 239,286	\$ 35,893	\$37,120.00	\$43,829.00	\$43,829.00	\$43,829.00	\$43,829.00	\$43,829.00	\$43,829.00
Ford F-350 with Flat Bed	TBD	\$ 60,000	\$ 9,000			\$13,101.27	\$13,101.27	\$13,101.27	\$13,101.27	\$13,101.27
Ford F-550 with Flat Bed	TBD	\$ 100,000	\$ 15,000				\$21,835.46	\$21,835.46	\$21,835.46	\$21,835.46
N/A	Bucket Truck	\$ 165,000	\$ 24,750		\$36,028.50	\$36,028.50	\$36,028.50	\$36,028.50	\$36,028.50	\$36,028.50
<b>Total Street</b>				\$ 83,289.90	\$ 126,027.40	\$ 139,128.68	\$ 126,543.24	\$ 120,253.10	\$ 120,253.10	\$ 84,066.51
<b>Wastewater Department</b>										
Ford F-250 with Reading U98A Service Body	TBD	\$ 40,000	\$ 6,000					\$8,734.18	\$8,734.18	\$8,734.18
Ford F-150 Pick-Up	Ford Explorer 4x4	\$ 32,000	\$ 4,800		\$6,987.35	\$6,987.35	\$6,987.35	\$6,987.35	\$6,987.35	\$6,987.35
<b>Total Wastewater</b>				\$ -	\$ 6,987.35	\$ 6,987.35	\$ 6,987.35	\$ 15,721.53	\$ 15,721.53	\$ 8,734.18
<b>Water Department</b>										
Chevrolet S-10 Pickup	Ford F-150 Pickup	\$ 25,000	\$ 3,750		\$5,458.86	\$5,458.86	\$5,458.86	\$5,458.86	\$5,458.86	\$5,458.86
Ford F-150 Pickup	F-150 4x4	\$ 25,000	\$ 3,750		\$5,458.86	\$5,458.86	\$5,458.86	\$5,458.86	\$5,458.86	\$5,458.86
Ford F-250 Pickup	Ford F 250 4x4 Crew cab	\$ 32,396	\$ 4,859	\$ 6,456.00	\$ 6,456.00	\$ 6,456.00	\$ 6,456.00			
Ford F-150 Pickup 4x4	Ford F 250 4x4 Reglar cab	\$ 29,207	\$ 4,381	\$ 6,456.00	\$ 6,456.00	\$ 6,456.00	\$ 6,456.00			
International 4900 Dump Truck 5 Yard	TBD	\$ 165,000	\$ 24,750						\$36,028.50	\$36,028.50
Ford F-350 with Service Body	Ford F-350 with Service Body	\$ 52,668	\$ 7,900			\$11,500.30	\$11,500.30	\$11,500.30	\$11,500.30	\$11,500.30
Ford F-550 With Utility Bed	TBD	\$ 100,000	\$ 15,000					\$21,835.46	\$21,835.46	\$21,835.46
<b>Total Water</b>				\$ 12,912.00	\$ 23,829.73	\$ 35,330.03	\$ 35,330.03	\$ 44,253.48	\$ 80,281.99	\$ 69,364.26
<b>Admin. Department</b>										
Ford Fusion sedan	TBD	\$ 20,000	\$ 3,000				\$4,367.09	\$4,367.09	\$4,367.09	\$4,367.09
<b>Total Admin.</b>				\$ -	\$ -	\$ -	\$ 4,367.09	\$ 4,367.09	\$ 4,367.09	\$ 4,367.09
<b>Yearly Totals</b>				\$ 113,231.90	\$ 179,333.34	\$ 213,760.87	\$ 198,775.19	\$ 216,147.44	\$ 252,175.94	\$ 192,625.42

Vehicle & Equipment Replacement Program								
Contractor's Equipment Annual Lease Schedule								
Original Equipment Description (2017 or Prior)	Replacement Equipment Description	2021	2022	2023	2024	2025	2026	2027
<b>Parks Department</b>								
Kubota L3130 Tractor 4x4 with Rhino Front Loader+	John Deere 3033R with Cab	\$ 6,040	\$ 6,040	\$ 6,040	\$ 6,946	\$ 6,946	\$ 6,946	\$ 6,946
	<b>Total Parks</b>	<b>\$ 6,040</b>	<b>\$ 6,040</b>	<b>\$ 6,040</b>	<b>\$ 6,946</b>	<b>\$ 6,946</b>	<b>\$ 6,946</b>	<b>\$ 6,946</b>
<b>Street Department</b>								
Ford 3000 Tractor+Mower	John Deere 3039R with MX6 Rotary Cutter	\$ 6,003	\$ 8,820	\$ 8,820	\$ 8,820	\$ 8,820	\$ 8,820	\$ 9,702
Massey Ferguson Tractor 5460 Tier III+	TBD	\$ -	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 16,000
John Deere 410G Backhoe+	TBD	\$ 17,456	\$ 17,456	\$ 17,456	\$ 17,456	\$ 19,202	\$ 19,202	\$ 19,202
John Deere 770BH Motor Grader								
Stone Asphalt Roller/Compactor	Hamm HD 14 VV 4.6 Ton Articulated	\$ 7,481	\$ 7,481	\$ 7,481	\$ 8,230	\$ 8,230	\$ 8,230	\$ 8,230
Bobcat Skid-Steer Loader	Bobcat Skid-Steer Loader	\$ 9,650	\$ 9,650	\$ 9,650	\$ 10,132	\$ 10,132	\$ 10,132	\$ 10,639
Bomag Asphalt Paver Purchased 6/10/08								
N/A	John Deere 524K II Loader w/ Forks and 2.5 CY bucket+	\$ 13,373	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 18,400
	<b>Total Streets</b>	<b>\$ 53,963</b>	<b>\$ 73,407</b>	<b>\$ 73,407</b>	<b>\$ 74,638</b>	<b>\$ 76,384</b>	<b>\$ 76,384</b>	<b>\$ 82,172</b>
<b>Water Department</b>								
John Deere 410G Backhoe+	John Deere 310SL HL	\$ 16,698	\$ 16,698	\$ 16,698	\$ 18,368	\$ 18,368	\$ 18,368	\$ 18,368
Vermeer LP 855 SDT Vacuum unit	TBD	\$ 16,698	\$ 16,698	\$ 16,698	\$ 16,698	\$ 16,698	\$ 18,368	\$ 18,368
Clark DPR 25 Forklift	Clark GTSS30 6,000 Lb Capacity	\$ 4,500	\$ 4,500	\$ 4,500	\$ 5,625	\$ 5,625	\$ 5,625	\$ 5,625
N/A	John Deere 50G Compact	\$ 10,192	\$ 10,192	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
	<b>Total Water</b>	<b>\$ 48,088</b>	<b>\$ 48,088</b>	<b>\$ 49,896</b>	<b>\$ 52,691</b>	<b>\$ 52,691</b>	<b>\$ 54,360</b>	<b>\$ 54,360</b>
	<b>OVERALL TOTALS</b>	<b>\$ 108,091</b>	<b>\$ 127,535</b>	<b>\$ 129,343</b>	<b>\$ 134,274</b>	<b>\$ 136,020</b>	<b>\$ 137,690</b>	<b>\$ 143,478</b>
	<b>Total Departmental</b>							
	Parks	\$ 6,040.00	\$ 6,040.00	\$ 6,040.00	\$ 6,946.00	\$ 6,946.00	\$ 6,946.00	\$ 6,946.00
	Streets	\$ 53,962.89	\$ 73,407.29	\$ 73,407.29	\$ 74,637.92	\$ 76,383.52	\$ 76,383.52	\$ 82,172.14
	Water	\$ 48,087.79	\$ 48,087.79	\$ 49,895.75	\$ 52,690.53	\$ 52,690.53	\$ 54,360.33	\$ 54,360.33

Electric Reserve Payments by Department							
New Electric Reserve Pay	2021	2022	2023	2024	2025	2026	2027
Streets	\$ 83,289.90	\$ 126,027.40	\$ 139,128.68	\$ 126,543.24	\$ 120,253.10	\$ 120,253.10	\$ 84,066.51
Inspections	\$ -	\$ 5,458.86	\$ 5,458.86	\$ 10,917.73	\$ 16,922.48	\$ 16,922.48	\$ 11,463.61
Water	\$ 12,912.00	\$ 23,829.73	\$ 35,330.03	\$ 35,330.03	\$ 44,253.48	\$ 80,281.99	\$ 69,364.26
Sewer	\$ -	\$ 6,987.35	\$ 6,987.35	\$ 6,987.35	\$ 15,721.53	\$ 15,721.53	\$ 8,734.18
Parks	\$17,030.00	\$17,030.00	\$26,855.96	\$14,629.76	\$14,629.76	\$14,629.76	\$14,629.76
admin	\$ -	\$ -	\$ -	\$ 4,367.09	\$ 4,367.09	\$ 4,367.09	\$ 4,367.09
<b>Previous Payments</b>							
Parks	28380						
Streets	14076.58						
Water							
Sewer							
<b>TOTAL Electric Reserve P</b>							
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Streets	\$ 97,366.48	\$ 126,027.40	\$ 139,128.68	\$ 126,543.24	\$ 120,253.10	\$ 120,253.10	\$ 84,066.51
Inspections	\$ -	\$ 5,458.86	\$ 5,458.86	\$ 10,917.73	\$ 16,922.48	\$ 16,922.48	\$ 11,463.61
Water	\$ 12,912.00	\$ 23,829.73	\$ 35,330.03	\$ 35,330.03	\$ 44,253.48	\$ 80,281.99	\$ 69,364.26
Sewer	\$ -	\$ 6,987.35	\$ 6,987.35	\$ 6,987.35	\$ 15,721.53	\$ 15,721.53	\$ 8,734.18
Parks	\$ 45,410.00	\$ 17,030.00	\$ 26,855.96	\$ 14,629.76	\$ 14,629.76	\$ 14,629.76	\$ 14,629.76
admin	\$ -	\$ -	\$ -	\$ 4,367.09	\$ 4,367.09	\$ 4,367.09	\$ 4,367.09
<b>TOTAL</b>	<b>\$ 155,688.48</b>	<b>\$ 179,333.34</b>	<b>\$ 213,760.87</b>	<b>\$ 198,775.19</b>	<b>\$ 216,147.44</b>	<b>\$ 252,175.94</b>	<b>\$ 192,625.42</b>
Lease Purchase Payments by Department							
Lease Purchase Payment	2021	2022	2023	2024	2025	2026	2027
Streets	\$ 53,962.89	\$ 73,407.29	\$ 73,407.29	\$ 74,637.92	\$ 76,383.52	\$ 76,383.52	\$ 82,172.14
Inspections							
Water	\$ 48,087.79	\$ 48,087.79	\$ 49,895.75	\$ 52,690.53	\$ 52,690.53	\$ 54,360.33	\$ 54,360.33
Sewer							
Parks	\$ 6,040.00	\$ 6,040.00	\$ 6,040.00	\$ 6,946.00	\$ 6,946.00	\$ 6,946.00	\$ 6,946.00
admin							
<b>TOTAL</b>	<b>\$ 108,090.68</b>	<b>\$ 127,535.08</b>	<b>\$ 129,343.04</b>	<b>\$ 134,274.45</b>	<b>\$ 136,020.05</b>	<b>\$ 137,689.85</b>	<b>\$ 143,478.47</b>
TOTAL CAP OUTLAY							
TOTAL Payments	2021	2022	2023	2024	2025	2026	2027
Streets	\$ 151,329.37	\$ 199,434.69	\$ 212,535.97	\$ 201,181.16	\$ 196,636.62	\$ 196,636.62	\$ 166,238.65
Inspections	\$ -	\$ 5,458.86	\$ 5,458.86	\$ 10,917.73	\$ 16,922.48	\$ 16,922.48	\$ 11,463.61
Water	\$ 60,999.79	\$ 71,917.52	\$ 85,225.78	\$ 88,020.55	\$ 96,944.01	\$ 134,642.31	\$ 123,724.58
Sewer	\$ -	\$ 6,987.35	\$ 6,987.35	\$ 6,987.35	\$ 15,721.53	\$ 15,721.53	\$ 8,734.18
Parks	\$ 43,346.91	\$ 14,966.91	\$ 32,895.96	\$ 17,208.66	\$ 17,208.66	\$ 17,208.66	\$ 17,208.66
Comm. Centr	\$ 8,103.09	\$ 8,103.09					
admin			\$ -	\$ 4,367.09	\$ 4,367.09	\$ 4,367.09	\$ 4,367.09
<b>TOTAL</b>	<b>\$ 263,779.16</b>	<b>\$ 306,868.42</b>	<b>\$ 343,103.91</b>	<b>\$ 333,049.63</b>	<b>\$ 352,167.49</b>	<b>\$ 389,865.79</b>	<b>\$ 336,103.88</b>

# LINE-ITEM BUDGET SHEETS

## PROPERTY TAX SUPPORTED FUNDS

Budgeted funds supported in part by property tax include the General Fund, Law Enforcement Fund, and the Debt Service Fund. In 2021 the tax lid imposed by the state legislature in 2017 was repealed and replaced with legislation described as “revenue neutral”. The new law restricts our total mill rate to the tax rate (in mills) that would generate the same property tax revenue (in dollars) as levied the previous tax year using the current tax year’s total assessed valuation. If we elect to exceed the limit, there are additional public notice and hearing requirements, and the deadline for submitting the budget to the County Clerk is extended to October 1.

In the fall of 2020, the County Appraiser’s office made a significant error related to the application of an IRB tax abatement on the Merck campus at 35500 West 91st Street that drastically impacted our final assessed 2021 valuation and the calculated 2021 mill levy. In short, the Appraiser’s office mistakenly exempted approximately \$15,000,000 in appraised valuation on the property. This cause assessed valuations to drop by about \$4 Million and our mill levy to increase from the 24.029 Mills we published in our budget to 25.175 Mills. Despite imploring the County to correct the error and adjust tax bills, the erroneous calculation remains official.

As a result, the 2021 assessed valuation was erroneously low, causing the percentage increase between 2021 and 2022 to be erroneously high. The 2022 assessed valuation is 12.1% higher than the erroneously low assessed valuation established by the County for 2021. If the error would have been corrected, as we requested, our annual assessed valuation increase would be 7.13% from 2021 to 2022. Because of this error, we exceeded the mill rate limit for 2022 and were required to hold the additional public hearing and give the required public notices. Without this error, the 2022 mill levy would have been under the limit.

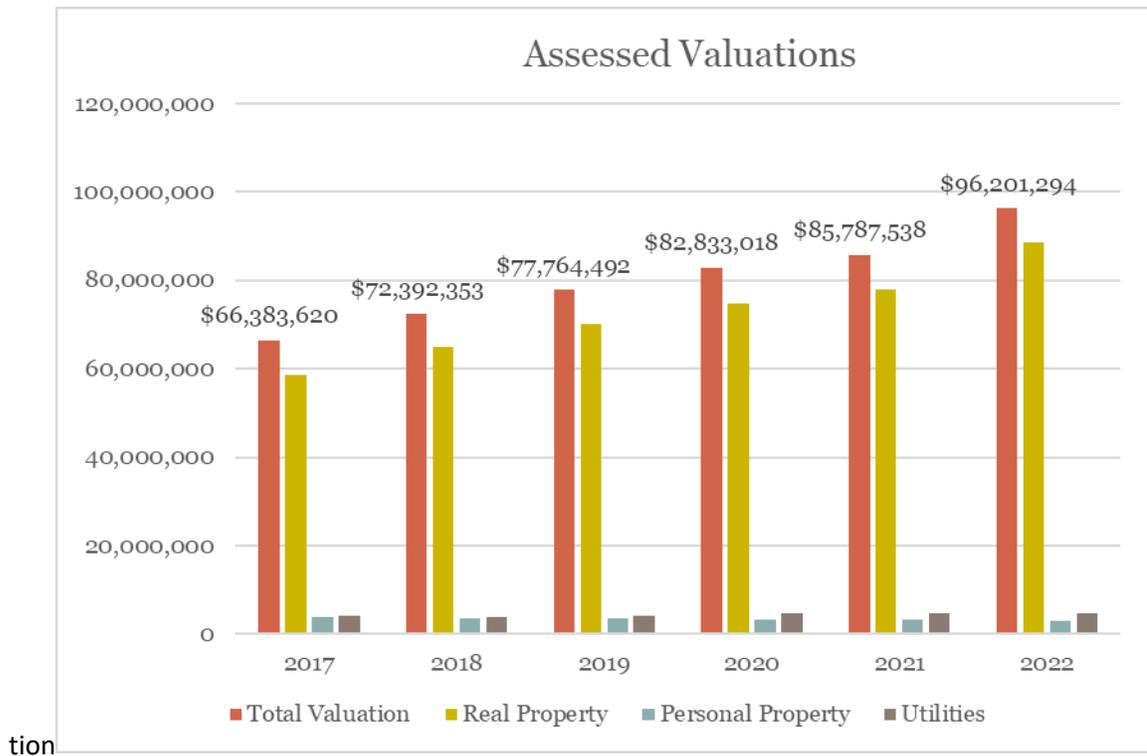
### 1. Property Appraisals

- a. The total assessed valuation for De Soto for 2021 (which is the figure used to set the 2022 tax rates) is \$96,267,309 This represents a 12.2% increase over the erroneous but official 2020 valuation of \$85,787,538.
- b. The Total assessed valuation of \$96,267,309 includes the following:
  - i. Real Estate: \$ 88,230,627
  - ii. Personal Property: \$3,100,000
  - iii. State Assessed: \$4,600,000
- c. Appraisal trends over the past four years are as follows:

	<b>Real</b>	<b>Personal</b>		<b>Total</b>
<b><u>Year</u></b>	<b><u>Property</u></b>	<b><u>Property</u></b>	<b><u>Utilities</u></b>	<b><u>Valuation</u></b>
<b>2022</b>	<b>88,230,627</b>	<b>3,186,443</b>	<b>4,850,239</b>	<b>96,267,309</b>
**2021	**77,842,229	3,283,920	4,661,389	**85,787,538
*2021	*81,851,641	3,283,920	4,661,389	*89,796,950
2020	74,716,973	3,387,643	4,624,159	82,728,775
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

\* Correct Figures for 2021

\*\* Erroneous but official figures for 2021

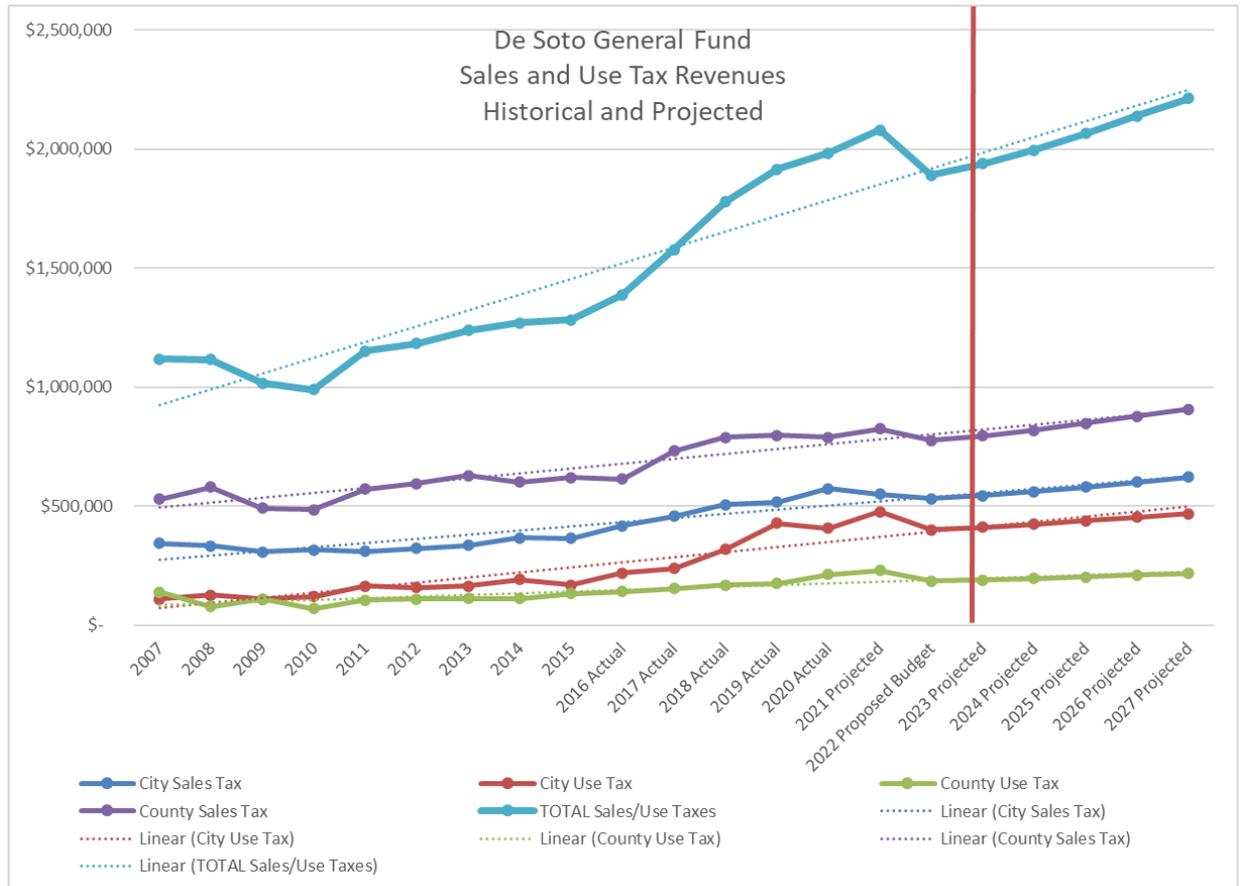


2. **Sales Tax Revenues** Continuing trends from recent years, sales tax collections continued to exceed projections in 2020 and the first quarter of 2021. Representing approximately 40% of General Fund revenues, sales tax collections are a crucial part of the City’s ability to maintain its sound financial footing. Sales tax is also a significant source of revenue for the Debt Service Fund, representing 1/3<sup>rd</sup> of that fund’s revenues, and the Capital Improvements Fund.

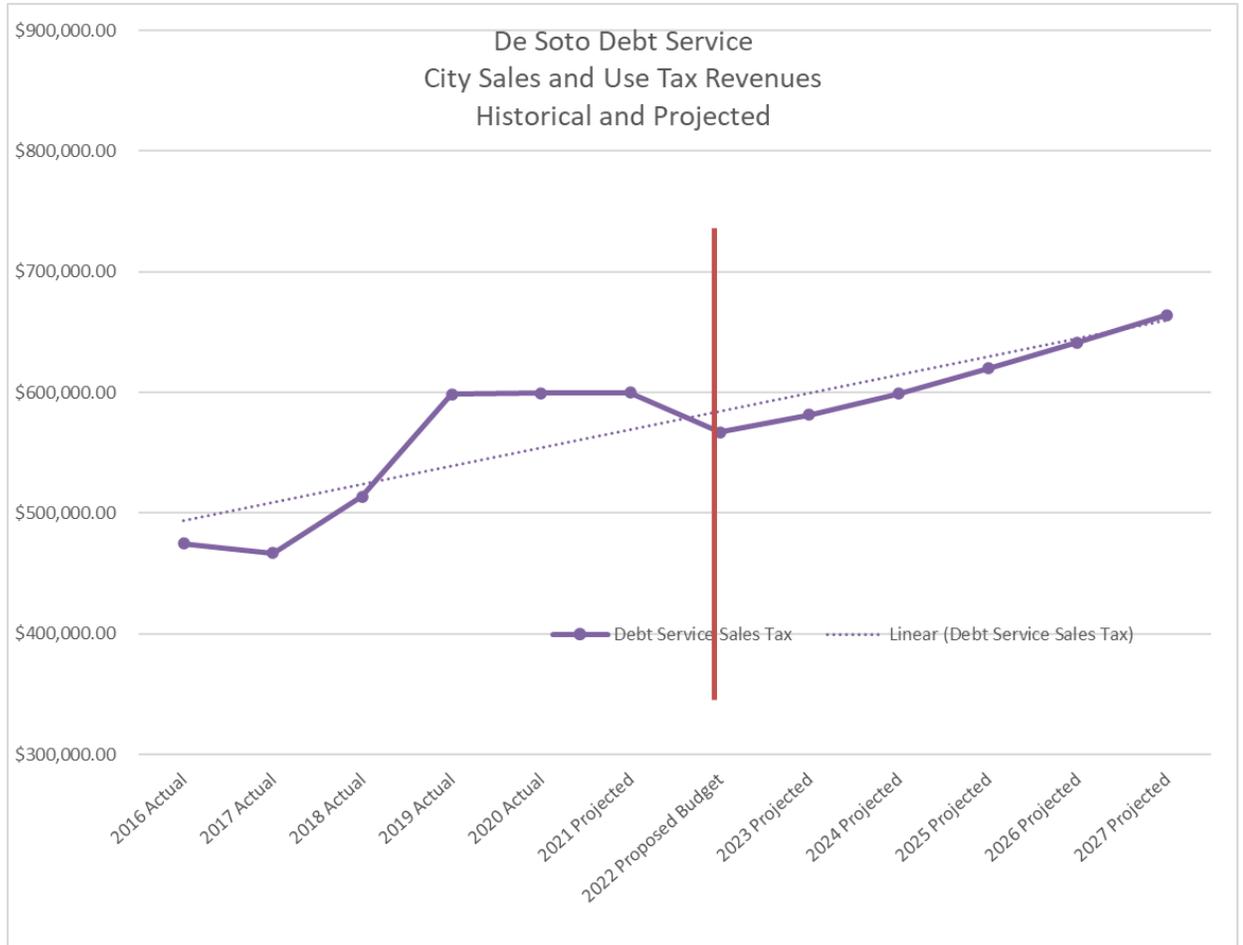
- a. Despite the COVID related economic shutdowns in 2020, annual sales tax collections were up approximately 3.54% from 2019. As of the end of the first quarter 2021, collections continued to exceed previous year’s amounts by 19%.
- b. Increasingly it is recognized that we lack a degree of specificity 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. 2020 saw sales tax strength when we were expecting weaker than normal collections due to COVID, and 2021 collections thus far are unexpectedly high. To gain a better understanding of sales tax trends, we engaged our financial advisors to study the issue. The intent was to evaluate whether there are any unique drivers of this growth as a way to help understand our sales tax base better and to allow is to build early warning indicators if those key drivers experience any downturns in the future. In summary, the report found that the subsectors contributing the most to the city are — Food and Beverage Stores, Accommodation and Food Services, General Merchandise Stores, Merchant Wholesalers, Durable Goods, Unclassified Establishments, Telecommunications, Motor Vehicle and Parts Dealers, Building Material and Garden Equipment and Supplies, Plastics and Rubber Products Manufacturing as well as the “Other” subsector. It recommended that the City consider developing a periodic monitoring

system of the individual businesses within its top half-dozen sales tax contributing subsectors, as an early warning system to identify potential future sales tax revenue shortfalls.

- c. The chart below reflects actual sales tax collections through 2020, our projections for 2021, the proposed budget figure for 2022, and projections reflecting the table above through the remainder of the 5-year projections.



- d. Sales tax also contributes significantly to debt service revenues. De Soto’s city sales tax rate is 1.75 cents, 0.75 cents of which is dedicated directly to capital improvements and is deposited directly into the Debt Service Fund. Following the same patterns as outlined above for the General Fund, sales tax revenues in the debt service fund have exceeded our expectations, and I am projecting that trend to continue. As a result, the fund will require significantly less property tax revenue to meet our debt obligations in 2022 and throughout the 5-year projection period.

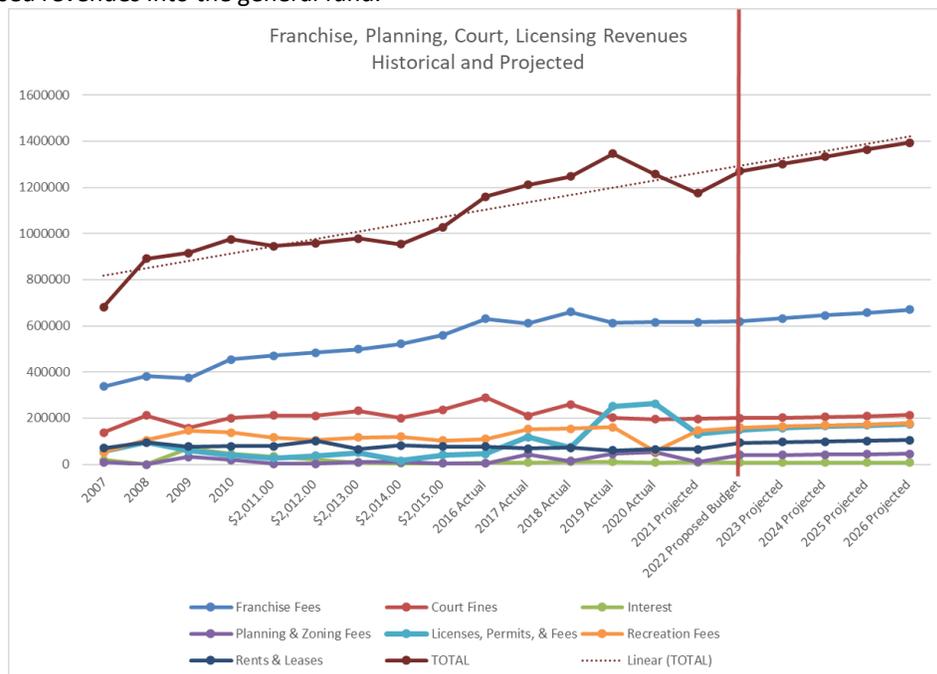


# Fund 101 – General Fund Revenues

## 1. General Fund Revenues

The uncertainty surrounding the potential impacts of the COVID-19 pandemic on general fund revenues that dominated the 2021 budget discussion have dissipated. Rather than the steep revenue declines we were fearing, 2021 continued a years-long growth trend in sales tax, permitting, planning, and utility revenues. Renewed confidence in future non-property tax revenue projections will allow us to consider meaningful service increases in 2022 while achieving yet another year with declining mill levies and maintaining long-term fund balances at healthy levels. Still, our conservative approach to long-range revenue trends will continue.

- a. Franchise fees revenues are projected to end 2021 at approximately \$616,000, which is a slight decrease from the prior year. The 2022 budget estimates franchise revenues of \$620,000, which is a significant decrease from the \$649,500 amount that was budgeted in 2020. However, 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 reduction in 2021.
- b. As expected, recreation fees were down in 2020 due to the cancellations of programs and the shortened pool season. For 2021, we are forecasting a rebound on the assumption that recreation programs will be able to return to normal.
- c. The city received nearly \$671,000 in COVID relief and COVID recovery act funding in 2021, and we will receive another \$494,000 of CIVUD relief act funding in 2022. The use of these funds has not been identified at this time and will be deliberated as part of our CIP update in the fall of 2021. A transfer of \$850,000 from the General Fund into the CIP is included in the 2022 budget to move these excess funds
- d. Permit and licensing fee revenues were up significantly in 2020 and are strong through the first quarter of 2021. Building activity in the city continues an elevated pace, and we expect to exceed the \$66,000 amount budgeted for 2021 and end the year at \$131,000. We expect continued strength in permitting fees with high-valuation Merck expansions and other economic development activities on the horizon In 2020 we collected a total of \$262,826. To remain conservative, the 2022 budget shows a modest revenue of \$150,000.
- e. The chart below shows historical and projected revenues generated by franchise, recreation, permitting, and other fee-based revenues into the general fund.

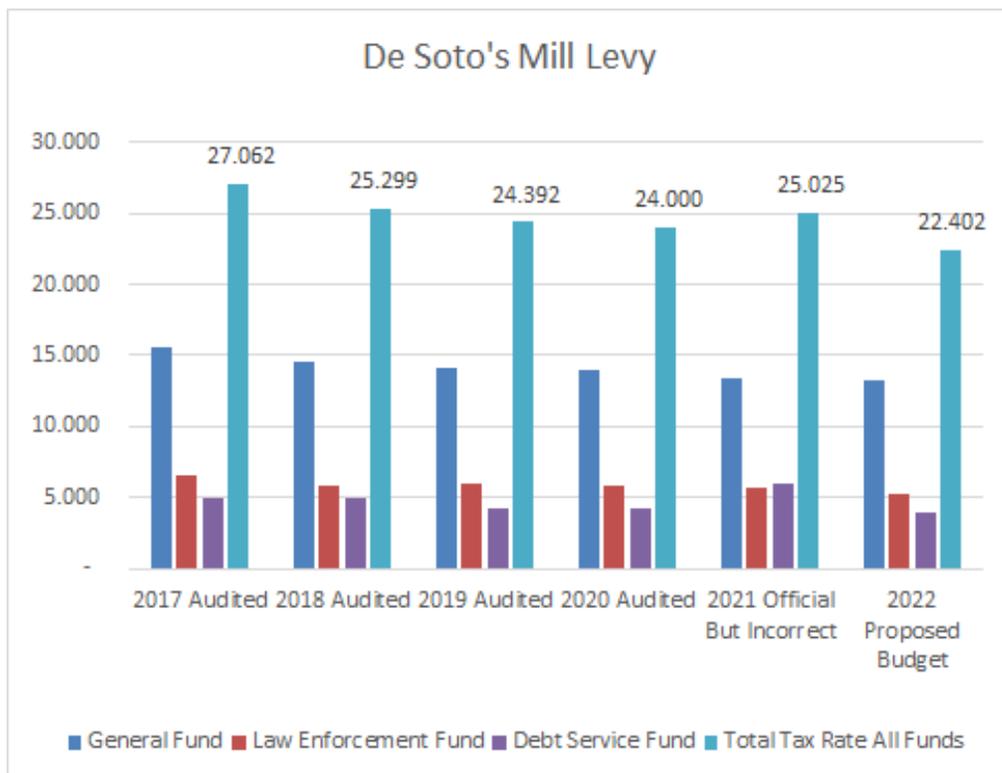


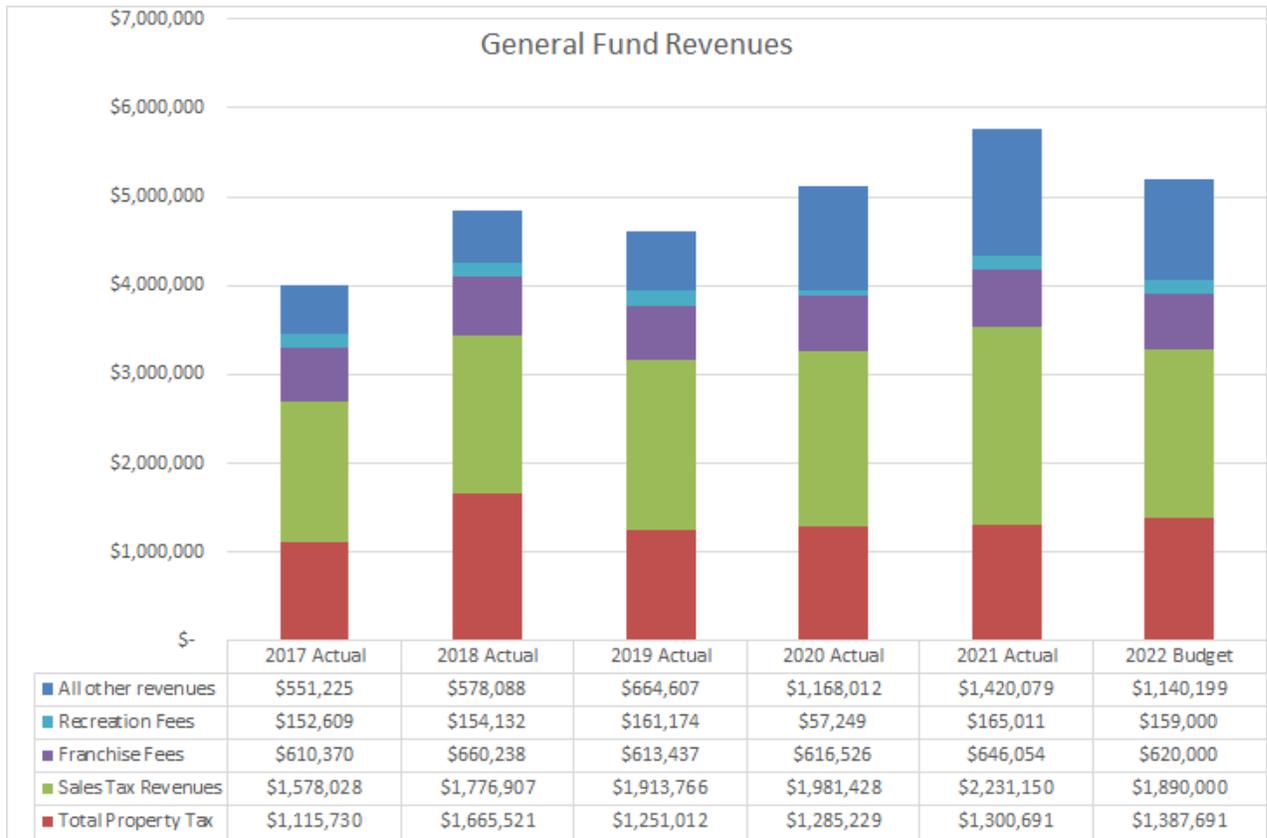
- f. Sales Tax Projections: As stated previously in this document, sales tax collections remain healthy despite the 2020 COVID shutdowns. Impressive year over year increases in sales tax collections starting in 2018 have prompted us to engage our financial advisors to study the issue to try to ascertain the market conditions that contribute to the rises. Primarily, we wanted to ensure that the increases in collections, and our long-range sales tax revenue projections were not the result of an unknown underlying condition that might be temporary. The result of that analysis was that, in fact, our sales tax collections were strong due to a generally broad range of economic sectors, and there does not appear to be any unusual risk of collections falling due to the decline any particular business or class of economic activities.

Keeping with a conservative approach, we are currently projecting 2021 general fund sales tax collections at \$1.9 Million, just below the amount we collected in 2020. For our 2022 budget, we are setting the amount at \$1.89 Million.

- g. General Fund ad-valorem tax revenues for the 2022 budget are set at \$1,271,790, Debt Service ad-valorem revenues are \$359,522, and Law Enforcement ad-valorem revenues are \$500,590 for a total of \$2,210,112.
- h. The table and chart below show historic mill rates, and those included in the 2022 draft budget.

TAX RATES (MILLS) ALL FUNDS	2017 Audited	2018 Audited	2019 Audited	2020 Actual	2021 Official But Incorrect	2022 Proposed Budget
General Fund	15.572	14.5064	14.145	13.950	13.399	13.202
Law Enforcement Fund	6.550	5.8700	5.997	5.850	5.691	5.200
Debt Service Fund	4.940	4.9221	4.250	4.200	5.936	4.000
Total Tax Rate All Funds	27.062	25.299	24.392	24.000	25.025	22.402
Total Annual Tax Increase--All Funds	23.1%	-6.5%	-3.8%	-1.6%	4.3%	-6.8%







# Budget Worksheet

August 5, 2021

Fund: 0101 - General Fund

Department: 000 - Non-Departmental

## Revenue

AcctClass: 310 - Taxes		2020 Budget	2020 Actual	2021 Budget	2022 Budget
0101-000-31100	Ad Valorem	1,172,357.00	1,156,236.96	1,211,467.00	1,271,790.00
0101-000-31101	Delinquent Real Estate Taxes	5,300.00	9,249.15	7,000.00	8,000.00
0101-000-31310	City Sales Tax	475,000.00	572,842.51	450,000.00	530,000.00
0101-000-31320	City Use Tax	310,000.00	407,126.04	373,000.00	400,000.00
0101-000-31330	County Use Tax	150,000.00	212,668.08	152,000.00	185,000.00
0101-000-31340	County Sales Tax	765,000.00	788,791.56	708,800.00	775,000.00
0101-000-31500	Motor Vehicle Tax	95,000.00	95,033.37	96,000.00	96,000.00
0101-000-31600	Recreational Vehicle Tax	1,250.00	1,370.59	1,200.00	1,200.00
0101-000-31610	Watercraft	-	525.21	-	-
0101-000-31650	Heavy Truck Tax	230.00	416.16	220.00	220.00
0101-000-31660	Commercial Vehicle Tax	3,950.00	2,746.74	4,146.00	3,000.00
0101-000-31700	Liquor Tax General	14,000.00	19,535.27	14,210.00	8,000.00
0101-000-31801	Delinquent Personal Taxes	350.00	115.68	360.00	350.00
<b>Total Taxes</b>		<b>2,992,437.00</b>	<b>3,266,657.32</b>	<b>3,018,403.00</b>	<b>3,278,560.00</b>
AcctClass: 320 - Franchise Fees					
0101-000-33600	Natural Gas Franchise Tax	86,000.00	89,375.89	87,500.00	92,000.00
0101-000-33700	Telephone Franchise Tax	4,000.00	3,135.81	4,000.00	3,000.00
0101-000-33800	Cable Tv Franchise Tax	45,000.00	44,910.47	45,000.00	25,000.00
0101-000-33900	Westar Franchise Tax	510,000.00	479,104.00	513,000.00	500,000.00
<b>Total Franchise Fees</b>		<b>645,000.00</b>	<b>616,526.17</b>	<b>649,500.00</b>	<b>620,000.00</b>
AcctClass: 325 - Interest					
0101-000-36112	Interest Earnings	9,000.00	8,224.37	9,000.00	8,000.00
<b>Total Interest</b>		<b>9,000.00</b>	<b>8,224.37</b>	<b>9,000.00</b>	<b>8,000.00</b>
AcctClass: 330 - Planning and Zoning Fees					
0101-000-34413	Site Plan Review Apps	2,000.00	2,100.00	3,000.00	3,000.00
0101-000-34414	Preliminary Plat Application	2,000.00	-	2,000.00	2,000.00
0101-000-34415	Final Plat Application	500.00	1,000.00	500.00	500.00
0101-000-34423	Other Special Use Permits	-	1,845.00	-	-
0101-000-34429	Other Planning Fees	4,500.00	47,645.11	4,500.00	34,500.00
<b>Total Planning and Zoning</b>		<b>9,000.00</b>	<b>52,590.11</b>	<b>10,000.00</b>	<b>40,000.00</b>
AcctClass: 340 - Building Inspections					
0101-000-33300	Building Permits	50,000.00	240,701.93	55,000.00	109,000.00
0101-000-33320	Misc ICC Permits	5,000.00	7,210.00	5,000.00	8,000.00
0101-000-34119	Construction Inspection Svc	-	-	-	-
0101-000-34418	Bldg Permit Plan Review Fee	6,300.00	14,913.66	6,300.00	15,000.00
<b>Total Building Inspections</b>		<b>61,300.00</b>	<b>262,825.59</b>	<b>66,300.00</b>	<b>132,000.00</b>
AcctClass: 345 - Fines					
0101-000-35110	Court Fines	200,000.00	146,460.00	200,000.00	145,000.00
0101-000-35111	Court Costs	48,000.00	45,274.00	48,000.00	50,000.00
0101-000-35112	Court Reinstatements	2,000.00	3,322.00	2,000.00	5,000.00
0101-000-35113	Seat Belt Tickets	-	140.00	-	-
<b>Total Fines</b>		<b>250,000.00</b>	<b>195,196.00</b>	<b>250,000.00</b>	<b>200,000.00</b>

<b>AcctClass: 350 - Permits, Licenses &amp; Fees</b>		<b>2020 Budget</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>
0101-000-32160	Tax Abatement Fees	2,000.00	2,000.00	2,000.00	2,000.00
0101-000-33100	Beer & Liquor Licenses	1,000.00	1,425.00	1,000.00	1,000.00
0101-000-33200	Animal Licenses	500.00	400.00	500.00	500.00
0101-000-35200	Animal Adopt & Pound Fees	200.00	1,019.00	200.00	200.00
0101-000-34417	Variance	-	300.00	-	300.00
0101-000-35300	Road Maintenance Fee	-	14,000.00	-	14,000.00
<b>Total Permits, Licenses &amp; Fees</b>		<b>3,700.00</b>	<b>19,144.00</b>	<b>3,700.00</b>	<b>18,000.00</b>
<b>AcctClass: 360 - Parks &amp; Recreation</b>					
0101-000-34310	Admission	17,500.00	-	17,500.00	17,500.00
0101-000-34311	Swim Lessons	12,000.00	4,690.00	13,000.00	13,000.00
0101-000-34312	Pool Concessions	12,000.00	4,522.96	13,000.00	12,000.00
0101-000-34313	Pool Memberships	36,000.00	7,683.00	38,000.00	38,000.00
0101-000-34314	Pool Parties	2,000.00	-	2,000.00	2,000.00
0101-000-34315	Lifeguard Training Fee	-	(120.00)	-	1,500.00
0101-000-34317	Concession Overage	-	40.25	-	-
0101-000-34318	Admissions Overage	-	-	-	-
0101-000-34325	Park Concessions	4,000.00	550.00	4,000.00	4,000.00
0101-000-34330	Recreation Fees	56,500.00	21,267.00	56,500.00	56,000.00
0101-000-34335	Shelter Rental	1,000.00	520.00	1,000.00	1,000.00
0101-000-34340	Ballfield Usage Fee	4,000.00	4,092.50	4,000.00	4,000.00
0101-000-36230	Community Center	10,000.00	14,003.50	10,000.00	10,000.00
<b>Total Parks &amp; Recreation</b>		<b>155,000.00</b>	<b>57,249.21</b>	<b>159,000.00</b>	<b>159,000.00</b>
<b>AcctClass: 370 - Rent and Leases</b>					
0101-000-36247	Mercury Wireless Llc	3,600.00	4,500.00	3,600.00	36,000.00
0101-000-36249	SBA Towers	47,000.00	53,038.00	47,000.00	50,000.00
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	800.00	800.00	800.00
0101-000-36253	Riverfest Park	500.00	400.00	500.00	400.00
0101-000-36254	Archers Club Lease	100.00	-	100.00	-
0101-000-36256	Greatlife Fitness Rent	6,200.00	5,370.58	6,200.00	5,000.00
0101-000-36257	Sewer Plant Tract Lease	500.00	500.00	500.00	500.00
<b>Total Rents &amp; Leases</b>		<b>59,000.00</b>	<b>64,908.58</b>	<b>59,000.00</b>	<b>93,000.00</b>
<b>AcctClass: 390 - Miscellaneous</b>					
0101-000-37100	Reimbursed Fees	2,000.00	1,060.35	2,000.00	1,000.00
0101-000-37150	Loan Repayment	900.00	900.00	900.00	-
0101-000-37200	Insurance Proceeds	-	7,900.00	-	-
0101-000-37500	Sale of Assets	-	45.00	-	3,700.00
0101-000-37600	CARES Reimbursement	-	426,349.36	-	493,957.00
0101-000-39900	Miscellaneous Income	3,250.00	1,989.37	3,250.00	2,000.00
0101-000-39950	Scrap Metal Recycling	850.00	339.00	850.00	200.00
<b>Total Miscellaneous</b>		<b>7,000.00</b>	<b>438,583.08</b>	<b>7,000.00</b>	<b>500,857.00</b>
<b>AcctClass: 399 - Transfers</b>					
0101-000-39990	Transfer From Water	103,306.00	103,306.00	124,025.00	124,171.00
0101-000-39991	Transfer From Sewer	23,306.00	23,306.00	24,025.00	24,171.00
<b>Total Transfers</b>		<b>126,612.00</b>	<b>126,612.00</b>	<b>148,050.00</b>	<b>148,342.00</b>
<b>Total Revenues</b>		<b>4,318,049.00</b>	<b>5,108,516.43</b>	<b>4,379,953.00</b>	<b>5,197,759.00</b>

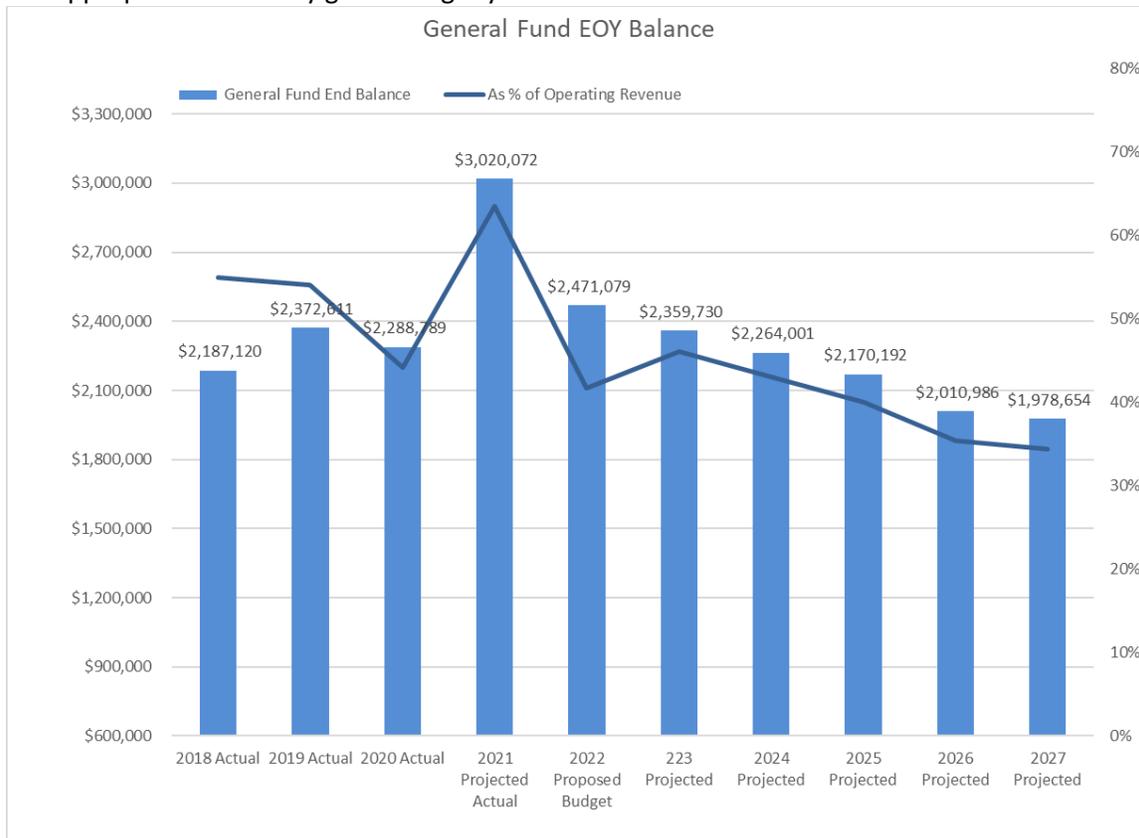
# Fund 101 - General Fund Expenditures

The General fund ended 2020 with a balance of \$2.29 Million, representing approximately 44% of operating expenses for that year. It is noted that the City received and spent \$588,533 in COVID relief aid in 2020, which inflated total yearly expenditures and drove the percent reserve figure downward. Without the added COVID funding the percentage reserves would have been 55% of operating expenses.

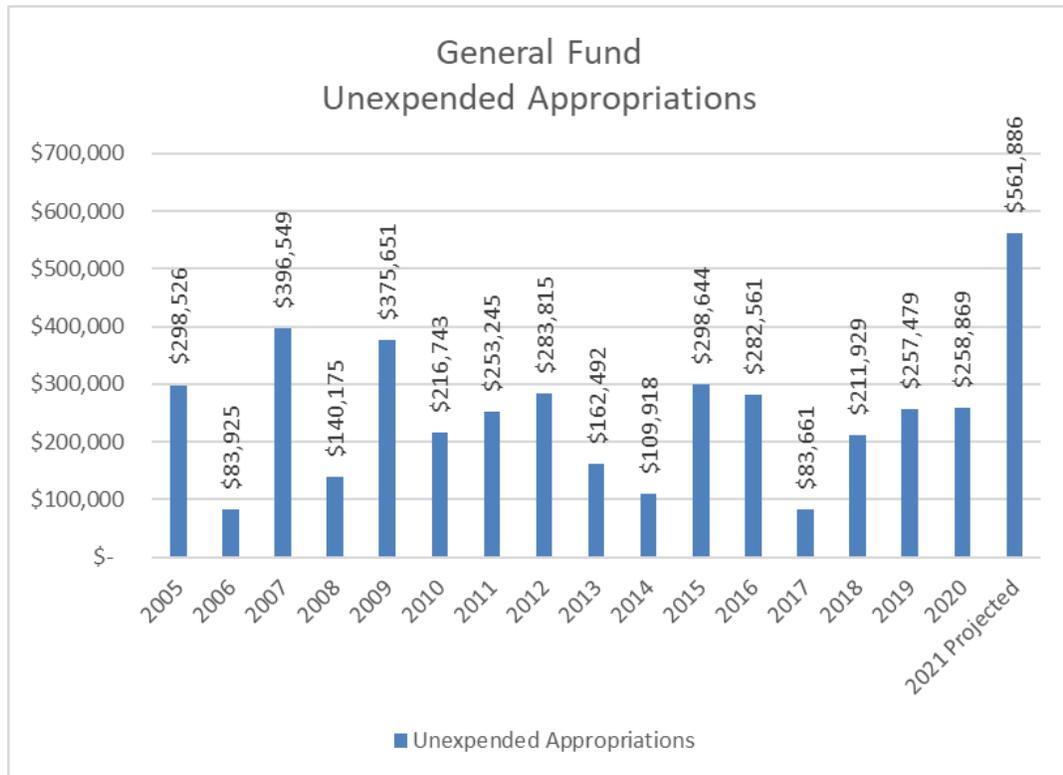
The 2022 budget process was therefore a notable contrast to the 2021 effort when COVID shutdowns prompted us to consider bleak economic forecast scenarios with corresponding scaled-down levels of service. Rather than the steep revenue declines we were fearing, 2020 and the first half of 2021 continued a years-long growth trend in sales tax, permitting, planning, and utility revenues. Renewed confidence in future non-property tax revenue projections allowed us to consider meaningful service increases in 2022 while achieving yet another year with declining mill levies and maintaining long-term fund balances at healthy levels.

Budgeted expenditures in the general fund are therefore up by approximately \$53,000 (or 1%) from 2020, due primarily to personnel additions, increased investments in infrastructure renewal and maintenance, 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 for any given budget year.



Our history shows a consistent pattern of notable amounts of unexpended budget appropriations at the end of each budget year. This is largely due to the practice of conservative line-item budgeting in the departmental funds, essentially building in contingencies within the departmental budgets. This practice is continued in the proposed 2022 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. The unexpended appropriations projected for 2021 are unusually high because of the COVIS relief funding that was received. These funds will be transferred to the CIP in 2022.



- 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. Since that time, or practice has been to enter into multi-year leases (usually 4 or 5 years) for our heavy equipment, and to purchase rolling stock fleet vehicles using loans from our Electric Utility Fund.

For the 2022 budget cycle we are we are implementing a one-year trial of a fleet leasing program for new acquisitions of rolling stock. The program has the potential to save a significant amount of money while decreasing the average age of our rolling stock fleet. Under the program the City will lease our service trucks (mainly pickups) 2-year periods, after which our vendor sells them and returns a portion of the resale value to the City. Doing this will decrease the cost of maintaining older vehicles and reduce vehicle down-time. We currently have 21 vehicles in our fleet that could be included in this

program. The Council has elected to proceed with a one-year trial of the leasing program, as outlined below.

The 2022 program to includes the following:

- Street Department:
  - Bucket Truck: Expected purchase price is \$165,000. The 2022 budget includes \$36,028.50 as the first year of a 5-year loan from the Electric Utility Fund.
- Inspections Department:
  - Light Utility Pickup: This will be a new addition to the fleet and will be acquired via a 2-year lease through the trial lease program. \$5,458.86 is included in the budget for the annual lease payment.
- Wastewater department:
  - Light Utility SUV: This will replace Unit 1-3 and will be acquired via a 2-year lease through the trial lease program. \$6,987.35 is included in the budget for the annual lease payment.
- Water Department
  - Light Utility Pickup: This will replace Unit 1-6 and will be acquired via a 2-year lease through the trial lease program. \$5,458.86 is included in the budget for the annual lease payment.
  - Light Utility Pickup This will replace Unit 1-13 and will be acquired via a 2-year lease through the trial lease program. \$5,458.86 is included in the budget for the annual lease payment.

As part of the leasing arrangement, the existing units that we are replacing will be sold by the leasing company, with the revenues returned to the City in the form of reduced lease payments. 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 general fund 2022 budget reflects the net zero approach, with expenses exceeding the revenues slightly.

• 2022 General Fund Revenues:	<b>\$5,275,969</b>
• 2021 General Fund Allocations:	\$6,674,962
• Less Contingency:	\$750,000
• Less Unexpended Appropriations:	\$100,000
• 2021 Net Allocations:	<b>\$8,824,962</b>

# Fund 101 General Fund

## Expenditures

### *Department 100 - Administration*

The Administration Department budget funds the operations of the front office staff at City Hall, and includes expenditures for wider initiatives such as contributions to the EDC, charitable contributions, civic events like the 4<sup>th</sup> of July celebration and the summer concert series, and transfers to the capital improvement fund. 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 for 2021 do include an estimated \$100,000 that might be spent.
2. **Wage Increases:** The 2022 budget includes a 4.0% increase in hourly wages for all City employees, throughout all departments. This is an increase from the 2021 budget, which was formulated at a time in 2020 when we expected a recession to result from COVID shutdowns. The 4% for 2022 increase is in line with most 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, the State of Kansas has established a consumer price inflation index of 1.8% for this year, so that will be the cost of living portion of the increase. The remaining 2.2% will be reserved for merit based increases, based on annual evaluations. 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 in 2019 and 2020, our health insurance increases moderated somewhat in 2021 with a 4.8% increase. For 2022, the percentage increase approximately 3.5%. Our plan year begins in July, so the 3.5% increase will begin July 1, 2021. We have factored the into the 2022 budget.
4. **Personnel:** The 2022 budget includes one additional full time position in the Street Department. There is also an addition of one full time employee in the Water Department.
5. **Summer Concert Series:** Although we weren’t able to hold the events, the 2020 budget included \$20,000 for the continuation of the Summer Sunsets Concert Series at Riverfest Park. The 2022 budget increases this allocation to \$25,000.
6. **De Soto Days:** The De Soto Days allocations for 2022 is \$7,000.
  - a. The allocation for the De Soto Days Committee is set at \$4,000 per year.
  - b. The Sheriff’s contract services for the festival will be coded to the Law Enforcement fund so it is not subject to the property tax lid.

- c. The City costs for the portable toilets, dumpsters, meeting room rentals, and cleanup & restoration costs will be coded to the De Soto Days line item.
  - d. The De Soto Days allocations are no longer a reimbursement program, but a direct grant to the Committee. This alleviates the need for the Committee to submit receipts to the City for reimbursement.
7. **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. In addition to these funds, the 2022 budget introduces the Technology Fund, which is intended to establish a multi-year program to replace electronic devices like tablets and computers.
- 2022 allocations are as follows:
- Community Center: \$35,000
  - Aquatic Center: \$62,500
  - Water Department: \$65,000
  - Sewer Maintenance Fund: \$43,000
  - Technology Fund: \$6,000

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.
44310	Office Supplies	Used to purchase office supplies at City Hall, which are often shared with other departments.
44510	Computer Software / Hardware	This line item was previously used to fund the scheduled replacement of computers, but the new Technology Fund will now serve that purpose. This line item is not only 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 \$2,880 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 <sup>th</sup> of July celebration. Most goes to the fireworks display (typically around \$11,000).

43000	Dues & Membership Fees	Fees for membership in organizations such as LKM, MARC, CERI, KCADC, De Soto Chamber, and others.
43300	Accounting Services	Yearly Audit
43500	Data Processing	IT services including data back-up, networking, e-mail and related consulting. Includes \$7500 for Incode, \$1800 for Office 365 subscriptions, and \$6000 for our IT consulting services.
43600	Consulting Services	Unspecified consulting. Mostly used for financial advisors and bond counsel services, as needed.
43700	Training / School	For attending workshops, seminars, or other employee training.
44200	Equipment Lease & Rentals	Copier / Printer leases at City Hall
44220	Misc. Contractual	Varies widely by year. Pays for unforeseen services needed for repairs, consultants, filing fees, etc. Specifically, \$25,000 in this line item is allocated to the quarterly community magazine effort.
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.
44246	City Engineering Services	Allocation for on-call engineering services.
41100	Salaries & Wages	Direct payments to employees for wages.

Expense

AcctClass: 410 - Capital Outlay		2020 Budget	2020 Actual	2021 Budget	2022 Budget
0101-100-48000	Capital Outlay	-	-	-	-
0101-100-49700	Contingency	750,000.00	241,391.75	750,000.00	750,000.00
0101-100-49750	Strategic Plan Initiatives	-	-	-	-
0101-100-49760	Un-specified Initiatives	-	-	-	-
<b>Total Capital Outlay</b>		<b>750,000.00</b>	<b>241,391.75</b>	<b>750,000.00</b>	<b>750,000.00</b>
AcctClass: 420 - Commodities					
0101-100-44310	Office Supplies	5,000.00	5,882.58	5,000.00	5,000.00
0101-100-44315	Office Equipment	1,000.00	13,539.05	2,000.00	2,000.00
0101-100-44510	Computer Software & Hardware	26,500.00	50,989.35	18,500.00	20,124.00
<b>Total Commodities</b>		<b>32,500.00</b>	<b>70,410.98</b>	<b>25,500.00</b>	<b>27,124.00</b>
AcctClass: 430 - Contractual					
0101-100-41200	Travel & Entertainment	500.00	19.60	500.00	500.00
0101-100-41210	Meals & Refreshments	2,000.00	46.42	1,500.00	1,500.00
0101-100-42000	Postage & Freight	2,500.00	1,756.09	2,000.00	2,000.00
0101-100-42050	Utilities	50,000.00	23,478.57	45,000.00	45,000.00
0101-100-42100	Uniforms	250.00	-	250.00	700.00
0101-100-42200	Printing & Advertisements	5,000.00	13,575.21	4,500.00	14,500.00
0101-100-42250	Liability Insurance	95,100.00	103,118.89	95,100.00	110,000.00
0101-100-42260	Cereal Malt Beverage	300.00	175.00	300.00	300.00
0101-100-42500	De Soto Days	7,000.00	-	6,650.00	7,000.00
0101-100-42600	July 4th	14,000.00	5,896.50	13,000.00	15,000.00
0101-100-42800	Economic Development	90,000.00	90,000.00	90,000.00	90,000.00
0101-100-43000	Dues & Membership Fees	18,000.00	18,630.52	20,000.00	20,000.00
0101-100-43300	Accounting Services	16,000.00	12,700.00	14,000.00	14,000.00
0101-100-43500	IT Services	20,000.00	17,454.33	25,000.00	20,000.00
0101-100-43600	Consulting Services	5,000.00	750.00	5,000.00	20,000.00
0101-100-43700	Training & School	2,500.00	(900.00)	1,500.00	1,500.00
0101-100-44200	Equipment Lease & Rentals	20,000.00	11,335.91	18,000.00	20,000.00
0101-100-44220	Misc Contractual Services	45,000.00	80,553.90	40,000.00	40,000.00
0101-100-44240	Summer Concerts	20,000.00	1,000.00	20,000.00	25,000.00
0101-100-44245	CARES Act Broadband		375,000.00		
0101-100-44246	City Engineering Services				40,000.00
<b>Total Contractual</b>		<b>413,150.00</b>	<b>763,062.12</b>	<b>402,300.00</b>	<b>487,000.00</b>
AcctClass: 450 - Expenses					
0101-100-41205	Insurance Claims	-	-	-	-
0101-100-41215	Employee Appreciation	2,000.00	1,568.18	2,000.00	4,000.00
0101-100-41300	Charitable Cont & Gifts	10,000.00	2,380.00	8,000.00	8,000.00
0101-100-43320	City Attorney Expenses	7,000.00	5,488.59	7,000.00	7,000.00
0101-100-43340	City Clerk Expenses	4,730.00	448.00	4,730.00	5,000.00
0101-100-43350	City Council Expenses	8,850.00	11,086.19	8,850.00	9,000.00
0101-100-43360	Communications Expenses				6,425.00
<b>Total Expenses</b>		<b>32,580.00</b>	<b>20,970.96</b>	<b>30,580.00</b>	<b>39,425.00</b>
AcctClass: 470 - Personnel					
0101-100-41100	Salaries & Wages	503,358.00	494,045.21	517,084.00	537,161.00
0101-100-41110	Overtime	13,335.00	9,188.60	13,735.00	10,000.00
0101-100-41115	COVID-19 Off	-	8,397.91	-	-
0101-100-41120	COVID-19 Worked from Home	-	382.50	-	-
0101-100-41125	COVID-19 Overtime	-	4,470.66	-	-
0101-100-41140	FICA & Medicare	39,527.00	36,837.26	40,551.00	41,858.00
0101-100-41150	KPERS	51,317.00	48,472.32	52,679.00	54,418.00
<b>Total Personnel</b>		<b>607,537.00</b>	<b>601,794.46</b>	<b>624,049.00</b>	<b>643,437.00</b>
AcctClass: 490 - Transfers					
0101-100-49996	Transfer to Capital Improvement Fund	66,620.00	66,620.00	66,620.00	916,620.00
0101-100-49987	Transfer to Technology				14,865.00
<b>Total Transfers</b>		<b>66,620.00</b>	<b>66,620.00</b>	<b>66,620.00</b>	<b>931,485.00</b>
		50			
<b>Total Expenses</b>		<b>1,902,387.00</b>	<b>1,764,250.27</b>	<b>1,899,049.00</b>	<b>2,878,471.00</b>

## 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.

## Department: 125 - Planning &amp; Zoning

## Expense

AcctClass: 410 - Capital Outlay		2020 Budget	2020 Actual	2021 Budget	2022 Budget
0101-125-48000	Capital Outlay	-	-	-	-
0101-125-49000	Lease Purchase Payments	-	-	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
AcctClass: 420 - Commodities					
0101-125-44310	Office Supplies	800.00	29.59	800.00	500.00
0101-125-44315	Office Equipment	800.00	-	800.00	500.00
0101-125-44510	Computer Software & Hardware	6,700.00	4,497.54	3,620.00	1,420.00
0101-125-44700	Gasoline	1,500.00	707.80	1,500.00	-
<b>Total Commodities</b>		<b>9,800.00</b>	<b>5,234.93</b>	<b>6,720.00</b>	<b>2,420.00</b>
AcctClass: 430 - Contractual					
0101-125-41200	Travel & Entertainment	200.00	-	200.00	200.00
0101-125-41210	Meals & Refreshments	250.00	-	250.00	250.00
0101-125-42000	Postage & Freight	250.00	-	250.00	250.00
0101-125-42050	Utilities	1,000.00	999.21	1,000.00	-
0101-125-42100	Uniforms	500.00	-	500.00	250.00
0101-125-42200	Printing & Advertisements	1,200.00	192.79	1,200.00	1,200.00
0101-125-43000	Dues & Membership Fees	1,200.00	-	1,200.00	1,000.00
0101-125-43500	IT Services	500.00	480.00	500.00	240.00
0101-125-43700	Training & School	1,500.00	-	1,500.00	500.00
0101-125-44040	Contractual Vehicle Maintenance	1,000.00	1,956.29	1,000.00	-
0101-125-44220	Misc Contractual Services	6,000.00	-	3,500.00	4,000.00
0101-125-45700	Mowing Contract	7,000.00	5,825.00	7,000.00	-
<b>Total Contractual</b>		<b>20,600.00</b>	<b>9,453.29</b>	<b>18,100.00</b>	<b>7,890.00</b>
AcctClass: 470 - Personnel					
0101-125-41100	Salaries & Wages	163,105.00	154,306.07	171,207.00	98,950.00
0101-125-41110	Overtime	3,285.00	2,521.06	3,403.00	1,000.00
0101-125-41115	COVID-19 Off	-	5,835.19	-	-
0101-125-41120	COVID-19 Worked from Home	-	-	-	-
0101-125-41125	COVID-19 Overtime	-	3,294.87	-	-
0101-125-41140	FICA & Medicare	12,729.00	11,697.33	13,358.00	7,646.00
0101-125-41150	KPERS	16,939.00	15,961.43	17,775.00	10,175.00
<b>Total Personnel</b>		<b>196,058.00</b>	<b>193,615.95</b>	<b>205,743.00</b>	<b>117,771.00</b>
<b>Total Expenses</b>		<b>226,458.00</b>	<b>208,304.17</b>	<b>230,563.00</b>	<b>128,081.00</b>

## Fund 101 General Fund Expenditures

### *Department 150 – Building Inspections*

#### *Line-Item Details*

Line Item #	Title	Use of Funds
44310	Office Supplies	Used to purchase office supplies and related materials for building Inspections.
44500	Tools & Equipment	Used to purchase tools, supplies and testing equipment.
44510	Computer Software / Hardware	Used to fund the scheduled replacement of computers. Item also used to purchase software licenses for Iworqs, Microsoft, and others. 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, IAEL.
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.

**Department: 150 - Building Inspections****Expense**

<b>AcctClass: 410 - Capital Outlay</b>		<b>2020 Budget</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>
0101-150-48000	Capital Outlay	-	-	-	5,459.00
0101-150-49000	Lease Purchase Payments	-	-	-	
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>5,459.00</b>
<b>AcctClass: 420 - Commodities</b>					
0101-150-44310	Office Supplies	700.00	201.70	700.00	500.00
0101-150-44500	Tools & Equipment	500.00	-	500.00	500.00
0101-150-44510	Computer Software & Hardware	4,000.00	5,461.25	6,075.00	7,775.00
0101-150-44700	Gasoline	650.00	346.09	650.00	2,000.00
<b>Total Commodities</b>		<b>5,850.00</b>	<b>6,009.04</b>	<b>7,925.00</b>	<b>10,975.00</b>
<b>AcctClass: 430 - Contractual</b>					
0101-150-41200	Travel & Entertainment	800.00	603.27	650.00	800.00
0101-150-41210	Meals & Refreshments	150.00	-	150.00	250.00
0101-150-42050	Utilities	1,900.00	1,998.40	2,000.00	3,000.00
0101-150-42100	Uniforms	600.00	340.99	500.00	900.00
0101-150-42200	Printing & Advertisements	1,000.00	144.43	500.00	500.00
0101-150-43000	Dues & Membership Fees	700.00	540.00	600.00	700.00
0101-150-43500	IT Services	500.00	480.00	500.00	720.00
0101-150-43700	Training & School	1,800.00	980.00	1,250.00	2,000.00
0101-150-44030	Contractual Equipment Maintenance	-	-	-	
0101-150-44040	Contractual Vehicle Maintenance	1,000.00	-	1,000.00	2,000.00
0101-150-44220	Miscellaneous Contractual Services	4,015.00	4,012.80	4,015.00	4,015.00
0101-150-45700	Mowing Contract	-	-	-	7,000.00
<b>Total Contractual</b>		<b>12,465.00</b>	<b>9,099.89</b>	<b>11,165.00</b>	<b>21,885.00</b>
<b>AcctClass: 470 - Personnel</b>					
0101-150-41100	Salaries & Wages	147,134.00	144,172.83	155,782.00	226,066.00
0101-150-41110	Overtime	3,500.00	771.64	2,000.00	3,500.00
0101-150-41115	COVID-19 Off	-	6,382.36	-	
0101-150-41120	COVID-19 Worked from Home	-	2,073.10	-	
0101-150-41125	COVID-19 Overtime	-	309.60	-	
0101-150-41140	FICA & Medicare	11,524.00	11,360.92	12,070.00	17,562.00
0101-150-41150	KPERS	15,335.00	14,784.54	16,062.00	23,370.00
<b>Total Personnel</b>		<b>177,493.00</b>	<b>179,854.99</b>	<b>185,914.00</b>	<b>270,498.00</b>
<b>Total Expenses</b>		<b>195,808.00</b>	<b>194,963.92</b>	<b>205,004.00</b>	<b>308,817.00</b>

Fund 101 General Fund  
Expenditures  
*Department 200 – Court*

*Line-Item Details*

Line Item #	Title	Use of Funds
44310	Office Supplies	Used to purchase office supplies and related materials for court.
44510	Computer Software / Hardware	Used for yearly payments on our court administrative software.
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.

## Department: 200 - Court

## Expense

AcctClass: 420 - Commodities		2020 Budget	2020 Actual	2021 Budget	2022 Budget
0101-200-44310	Office Supplies	1,000.00	78.29	1,000.00	500.00
0101-200-44510	Computer Software & Hardware	1,710.00	3,879.87	3,300.00	4,000.00
<b>Total Commodities</b>		<b>2,710.00</b>	<b>3,958.16</b>	<b>4,300.00</b>	<b>4,500.00</b>
AcctClass: 430 - Contractual					
0101-200-42100	Uniform Fees	50.00	-	50.00	150.00
0101-200-41210	Meals & Refreshments	-	-	-	-
0101-200-42200	Printing & Advertisements	2,000.00	210.45	2,000.00	500.00
0101-200-43000	Dues & Membership Fees	200.00	125.00	200.00	200.00
0101-200-43200	Legal Services	7,700.00	7,837.00	7,700.00	8,000.00
0101-200-43250	Judge & Prosecutor	37,950.00	43,790.50	37,950.00	45,000.00
0101-200-43500	IT Services	240.00	240.00	1,950.00	240.00
0101-200-43700	Training & School	-	19.14	-	200.00
0101-200-44800	Court Fees	27,000.00	26,051.39	27,000.00	27,000.00
0101-200-45200	Prisoner Boarding	6,800.00	8,950.00	6,800.00	9,000.00
<b>Total Contractual</b>		<b>81,940.00</b>	<b>87,223.48</b>	<b>83,650.00</b>	<b>90,290.00</b>
AcctClass: 470 - Personnel					
0101-200-41100	Salaries & Wages	50,835.00	48,055.42	52,360.00	54,448.00
0101-200-41110	Overtime	2,542.00	2,265.05	2,618.00	2,600.00
0101-200-41115	COVID-19 Off	-	1,997.24	-	-
0101-200-41120	COVID-19 Worked from Home	-	300.91	-	-
0101-200-41125	COVID-19 Overtime	-	2,268.16	-	-
0101-200-41140	FICA & Medicare	4,083.00	4,198.84	4,206.00	4,364.00
0101-200-41150	KPERS	5,434.00	5,281.12	5,597.00	5,807.00
<b>Total Personnel</b>		<b>62,894.00</b>	<b>64,366.74</b>	<b>64,781.00</b>	<b>67,219.00</b>
<b>Total Expenses</b>		<b>147,544.00</b>	<b>155,548.38</b>	<b>152,731.00</b>	<b>162,009.00</b>

## Fund 101 General Fund Expenditures

### *Department 250 – Community Center*

Community Center budget for 2022 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.

## Department: 250 - Community Center

## Expense

AcctClass: 410 - Capital Outlay		2020 Budget	2020 Actual	2021 Budget	2022 Budget
0101-250-48000	Capital Outlay	-	-	-	-
0101-250-49110	Electric Utility Loan	-	8,103.09	8,103.09	8,103.09
<b>Total Capital Outlay</b>		<b>-</b>	<b>8,103.09</b>	<b>8,103.09</b>	<b>8,103.09</b>
AcctClass: 420 - Commodities					
0101-250-44310	Office Supplies	100.00	21.86	100.00	100.00
0101-250-44315	Office Equipment	250.00	-	250.00	250.00
0101-250-44320	Cleaning Supplies	5,500.00	4,994.19	4,000.00	5,000.00
0101-250-44500	Tools & Equipment	3,000.00	1,015.89	2,000.00	2,000.00
0101-250-44501	Safety Supplies	750.00	160.74	750.00	600.00
0101-250-44510	Computer Software & Hardware	-	-	-	-
0101-250-44530	Furniture & Fixtures	500.00	-	500.00	500.00
0101-250-44700	Gasoline	1,000.00	1,023.89	1,000.00	1,250.00
0101-250-45900	Sand & Salt	300.00	735.68	300.00	850.00
0101-250-46000	Equipment Maintenance	750.00	32.03	750.00	500.00
0101-250-46400	Building Repair & Maintenance	20,000.00	28,498.85	15,000.00	20,000.00
0101-250-46410	Fire Station Improvements	-	-	-	-
0101-250-47200	Grass Seed-Weed Control-Fertilizer	250.00	-	250.00	250.00
0101-250-47510	Landscaping	250.00	59.40	250.00	250.00
0101-250-47650	Seasonal Decorations	200.00	6,497.42	200.00	250.00
<b>Total Commodities</b>		<b>32,850.00</b>	<b>43,039.95</b>	<b>25,350.00</b>	<b>31,800.00</b>
AcctClass: 430 - Contractual					
0101-250-42050	Utilities	25,000.00	19,844.09	25,000.00	23,000.00
0101-250-42100	Uniforms	1,300.00	937.35	1,300.00	1,400.00
0101-250-43500	IT Services	-	306.07	300.00	384.00
0101-250-43700	Training & School	500.00	-	500.00	500.00
0101-250-44020	Contractual Building Maintenance	2,000.00	219,356.02	2,000.00	2,500.00
0101-250-44040	Contractual Vehicle Maintenance	-	73.15	1,000.00	1,000.00
0101-250-44200	Equipment Lease & Rentals	1,500.00	-	1,250.00	1,250.00
0101-250-44220	Miscellaneous Contractual Services	6,000.00	68,232.94	6,000.00	7,500.00
<b>Total Contractual</b>		<b>36,300.00</b>	<b>308,749.62</b>	<b>37,350.00</b>	<b>37,534.00</b>
0101-250-49991	Transfer to Community Center Bldg	35,000.00	35,000.00	30,000.00	35,000.00
<b>Total Transfers</b>		<b>35,000.00</b>	<b>35,000.00</b>	<b>30,000.00</b>	<b>35,000.00</b>
AcctClass: 470 - Personnel					
0101-250-41100	Salaries & Wages	96,749.00	81,058.13	98,682.00	98,660.00
0101-250-41110	Overtime	3,000.00	411.43	3,000.00	1,500.00
0101-250-41115	COVID-19 Off	-	6,794.85	-	-
0101-250-41120	COVID-19 Worked from Home	-	-	-	-
0101-250-41125	COVID-19 Overtime	-	401.56	-	-
0101-250-41140	FICA & Medicare	7,631.00	6,421.24	7,779.00	7,662.00
0101-250-41150	KPERS	9,208.00	7,964.06	9,444.00	9,289.00
0101-250-41195	Work Comp under Minimum	100.00	-	100.00	-
<b>Total Personnel</b>		<b>116,688.00</b>	<b>103,051.27</b>	<b>119,005.00</b>	<b>117,111.00</b>
<b>Total Expenses</b>		<b>220,838.00</b>	<b>497,943.93</b>	<b>219,808.09</b>	<b>229,548.09</b>

# 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 in 2019 and 2020, the 2021 increase moderated to 4.8%. The 2022 increase was even smaller at BOUT 2.5%.

We therefore intend to continue our membership in the Midwest Public Risk (MPR) self-insurance pool for the 2022-2023 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.

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

**Department: 300 - Employee Benefits****Expense****AcctClass: 470 - Personnel**

		<b>2020 Budget</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>
0101-300-41135	HSA	42,500.00	40,082.94	42,500.00	47,500.00
0101-300-41160	Health Insurance	245,004.00	234,833.06	256,617.00	306,880.00
0101-300-41170	SUTA	1,649.00	1,513.94	1,707.00	1,783.00
0101-300-41190	Workers Compensation	48,496.00	34,023.90	50,218.00	53,503.00
<b>Total Employee Benefits</b>		<b>337,649.00</b>	<b>310,453.84</b>	<b>351,042.00</b>	<b>409,666.00</b>

## Fund 101 General Fund

### Expenditures *Department 400 – Streets*

The Street Department budget has increased by 15.0% over 2021, primarily due to a \$75,000 increase to the road maintenance program and the addition of a full time position. The Road Maintenance Program line item has been increased from \$420,000 in 2021 to \$500,000 in 2022. 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"> <li>• \$9,650 Skid Steer Lease (Ongoing)</li> <li>• \$16,000 Front Loader Lease (Started in 2018)</li> <li>• \$8,820 Mowing Tractor Lease (Started in 2019, rolled over in 2021)</li> <li>• \$7,481 Asphalt Roller Lease (Started in 2019)</li> <li>• \$17,456 Backhoe Lease (New in 2020)</li> <li>• \$14,000 Utility Tractor (New in 2022)</li> <li>• TOTAL = \$73,407</li> </ul>
49110	Electric Utility Loan	Expenditures from this line item are associated with the Vehicle and Equipment Replacement Program. Electric Utility Loan repayments are transfers into the Electric Utility Fund that are paying back loans on purchases of on-street vehicles such as pickups and dump trucks. For 2020, this includes the following: <ul style="list-style-type: none"> <li>• \$7,636 for F250 4x4 (Purchased in 2019)</li> <li>• \$11,749 for F350 with Service Body (Purchased in 2020)</li> <li>• \$26,784 for 5-yard Dump Truck (Purchased in 2019)</li> <li>• \$43,829 for 5-yard Dump Truck (Purchased in 2021)</li> <li>• \$36,028.50 for a bucket truck (New in 2022)</li> <li>• TOTAL = \$126,027</li> </ul>
44310	Office Supplies	Used to purchase office supplies.
44320	Cleaning Supplies	Used to purchase general cleaning supplies for the street department break room/locker room/bathroom and fleet maintenance shop.
44350	Chemicals	Used to purchase chemicals such as degreasers and tar removers for asphalt equipment, salt neutralizer for winter salting/deicing equipment, lubricants, etc.

44500	Tools & Equipment	Used to purchase tools and hand tools utilized within the street department. Also includes hand tools carried on trucks for field repairs and maintenance as well as traffic sign maintenance truck, traffic cones, barricades, etc.
44501	Safety Equip/Supplies	Used to purchase safety green outer wear required while working on streets, drinking water/Gatorade used during summer asphalt work season to keep crews hydrated.
44510	Computer Software / Hardware	Used to fund the scheduled replacement of computers. One new computer is scheduled for 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 500,000 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.

Department: 400 - Street

Budget Worksheet

Expense

AcctClass: 410 - Capital Outlay		2020 Budget	2020 Actual	2021 Budget	2022 Budget
0101-400-45750	Road Maintenance Program	450,000.00	421,637.08	425,000.00	500,000.00
0101-400-49000	Lease Purchase Payments	53,599.00	26,544.33	54,787.16	73,407.00
0101-400-49110	Electric Utility Payments	56,698.00	56,905.78	93,906.00	126,027.00
<b>Total Capital Outlay</b>		<b>560,297.00</b>	<b>505,087.19</b>	<b>573,693.16</b>	<b>699,434.00</b>
AcctClass: 420 - Commodities					
0101-400-44310	Office Supplies	500.00	5,095.24	500.00	2,000.00
0101-400-44320	Cleaning Supplies	450.00	2,408.97	450.00	1,500.00
0101-400-44350	Chemicals	2,800.00	645.60	2,800.00	1,200.00
0101-400-44500	Tools & Equipment	4,500.00	20,883.10	5,000.00	7,000.00
0101-400-44501	Safety Supplies	5,000.00	5,984.89	3,500.00	4,000.00
0101-400-44510	Computer Software & Hardware	1,600.00	4,975.40	1,650.00	3,000.00
0101-400-44600	Repair Parts	800.00	2,378.91	800.00	1,200.00
0101-400-44700	Gasoline	9,000.00	12,923.53	9,000.00	10,000.00
0101-400-45800	Street Repair Supplies	15,000.00	10,684.54	15,000.00	15,000.00
0101-400-45900	Sand & Salt	35,000.00	39,003.41	35,000.00	40,000.00
0101-400-45910	Street Rock	12,000.00	16,075.34	12,000.00	13,000.00
0101-400-45920	Asphalt	85,000.00	85,311.67	75,000.00	80,000.00
0101-400-46000	Equipment Maintenance	-	16,543.29	-	-
0101-400-46300	Street Sign & Posts	6,800.00	13,426.58	6,500.00	9,000.00
0101-400-46400	Building Repair & Maintenance	10,000.00	22,501.95	10,000.00	12,000.00
0101-400-46700	Radio Equipment	200.00	114.62	200.00	-
<b>Total Commodities</b>		<b>188,650.00</b>	<b>258,957.04</b>	<b>177,400.00</b>	<b>198,900.00</b>
AcctClass: 430 - Contractual					
0101-400-41210	Meals & Refreshments	800.00	348.49	800.00	800.00
0101-400-42050	Utilities	17,000.00	25,580.33	19,000.00	23,000.00
0101-400-42100	Uniforms	3,000.00	4,116.20	5,000.00	5,000.00
0101-400-42200	Printing & Advertisements	200.00	-	200.00	200.00
0101-400-43000	Dues & Membership Fees	1,000.00	452.90	1,000.00	1,500.00
0101-400-43500	IT Services	875.00	2,990.13	875.00	912.00
0101-400-43700	Training & School	3,500.00	425.00	3,500.00	3,500.00
0101-400-44020	Contractual Building Maintenance	4,000.00	6,303.00	4,000.00	4,000.00
0101-400-44040	Contractual Vehicle Maintenance	30,000.00	22,365.95	30,000.00	30,000.00
0101-400-44060	Shop Maintenance & Repairs	115,200.00	79,382.71	115,200.00	100,000.00
0101-400-44110	Dust Control	1,000.00	-	1,000.00	1,000.00
0101-400-44120	Hauling	5,000.00	4,147.50	5,000.00	5,000.00
0101-400-44130	Street Sealing	10,000.00	-	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	12,000.00	17,025.00	12,000.00	15,000.00
0101-400-44160	Striping	7,000.00	-	7,000.00	10,000.00
0101-400-44200	Equipment Lease & Rentals	9,000.00	21,256.95	9,000.00	15,000.00
0101-400-44220	Misc Contractual Services	35,000.00	29,438.23	35,000.00	35,000.00
0101-400-45400	Street Lighting	60,000.00	70,200.91	60,000.00	70,000.00
0101-400-45700	Mowing Contract	21,000.00	44,005.40	21,000.00	44,000.00
<b>Total Contractual</b>		<b>344,575.00</b>	<b>335,026.91</b>	<b>348,575.00</b>	<b>382,912.00</b>
AcctClass: 470 - Personnel					
0101-400-41100	Salaries & Wages	306,244.00	283,802.89	324,852.00	372,511.00
0101-400-41110	Overtime	30,624.00	12,886.01	32,485.00	20,000.00
0101-400-41115	COVID-19 Off	-	14,352.55	-	-
0101-400-41120	COVID-19 Worked from Home	-	239.75	-	-
0101-400-41125	COVID-19 Overtime	-	6,832.24	-	-
0101-400-41140	FICA & Medicare	25,770.00	24,016.13	27,336.00	30,027.00
0101-400-41150	KPERS	33,173.00	30,690.46	35,257.00	38,838.00
<b>Total Personnel</b>		<b>395,811.00</b>	<b>372,820.03</b>	<b>419,930.00</b>	<b>461,376.00</b>
<b>Total Expenses</b>		<b>1,489,333.00</b>	<b>1,471,891.17</b>	<b>1,519,598.16</b>	<b>1,742,622.00</b>

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

The Parks Department budget for 2020 totals \$407,2214, 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 2022 this includes the following: <ul style="list-style-type: none"> <li>• \$6,040 JD Tractor (Started in 2019)</li> <li>• TOTAL = \$6,040</li> </ul>
49110	Electric Utility Loan	Expenditures from this line item are associated with the Vehicle and Equipment Replacement Program. Electric Utility Loan repayments are transfers into the Electric Utility Fund that are paying back loans on purchases of on-street vehicles such as pickups and dump trucks. For 2022, this includes the following: <ul style="list-style-type: none"> <li>• \$8,927 for an F-250 4x2 for the Park Dept. (Purchased in 2019)</li> <li>• \$8,103 for an F-250 4x2 for the Park Dept. (Purchased in 2019)</li> <li>• TOTAL = \$17,030</li> </ul>
43900	Animal Control	Pays for transfer fees, food, supplies, and State fees for the kennel
44310	Office Supplies	Used to purchase office supplies for Parks and Recreation Director, Aquatics and Recreation Manager, and Parks Maintenance
44330	Recreation Supplies	Pays for equipment, uniforms, and awards for all recreation programs
44510	Computer Software/Hardware	New computer for the department head in 2020, and ½ yearly contract with Sportsman Software
46400	Building Improvements/Maintenance	Materials needed to maintain and upgrade the facility. Typically not used for big project items.
47100	Park Maintenance	General Supplies to maintain the open space in parks
47150	Ball Field Maintenance	General Supplies to maintain all sports fields
41200	Travel & Entertainment	Lodging for Conferences/Classes
411210	Meals & Refreshments	Meals while attending Conferences/Classes

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



## Department: 600 - Parks &amp; Recreation

## Expense

AcctClass: 410 - Capital Outlay		2020 Budget	2020 Actual	2021 Budget	2022 Budget
0101-600-49000	Lease Purchase Payments	4,932.00	6,039.72	6,039.72	6,040.00
0101-600-49110	Electric Utility Loan	42,459.00	35,334.25	43,437.00	17,030.00
<b>Total Capital Outlay</b>		<b>47,391.00</b>	<b>41,373.97</b>	<b>49,476.72</b>	<b>23,070.00</b>

AcctClass: 420 - Commodities		2020 Budget	2020 Actual	2021 Budget	2022 Budget
0101-600-43900	Animal Control	4,000.00	3,910.31	5,500.00	5,500.00
0101-600-44310	Office Supplies	900.00	512.63	900.00	1,000.00
0101-600-44315	Office Equipment	250.00	119.94	250.00	250.00
0101-600-44320	Cleaning Supplies	750.00	1,026.66	750.00	1,500.00
0101-600-44330	Recreation Supplies	17,000.00	7,215.91	17,000.00	17,000.00
0101-600-44360	Special Events	750.00	-	750.00	750.00
0101-600-44380	Concessions	2,750.00	683.88	3,000.00	3,000.00
0101-600-44390	Concession Equipment	500.00	692.00	500.00	500.00
0101-600-44500	Tools & Equipment	1,500.00	5,370.28	1,500.00	1,750.00
0101-600-44501	Safety Supplies	1,000.00	566.88	1,000.00	750.00
0101-600-44510	Computer Software & Hardware	3,050.00	3,706.43	1,500.00	3,700.00
0101-600-44600	Repair Parts	500.00	-	500.00	500.00
0101-600-44700	Gasoline	4,000.00	2,489.51	4,000.00	5,500.00
0101-600-45900	Sand & Salt	500.00	-	500.00	500.00
0101-600-46000	Equipment Maintenance	1,500.00	323.35	1,500.00	1,500.00
0101-600-46200	Contractual Vehicle Maintenance	-	-	-	-
0101-600-46400	Building Repair & Maintenance	3,000.00	7.74	2,000.00	2,000.00
0101-600-47100	Park Maintenance	9,000.00	9,441.03	9,000.00	10,000.00
0101-600-47150	Ballfield Maintenance & Repair Supplies	9,000.00	2,064.09	9,000.00	10,000.00
0101-600-47200	Grass Seed-Weed Control-Fertilizer	2,500.00	999.95	2,000.00	2,000.00
0101-600-47510	Landscaping	500.00	76.04	500.00	500.00
0101-600-47650	Seasonal Decorations	-	-	-	500.00
<b>Total Commodities</b>		<b>62,950.00</b>	<b>39,206.63</b>	<b>61,650.00</b>	<b>68,700.00</b>

AcctClass: 430 - Contractual		2020 Budget	2020 Actual	2021 Budget	2022 Budget
0101-600-41200	Travel & Entertainment	100.00	-	100.00	100.00
0101-600-41210	Meals & Refreshments	150.00	138.89	150.00	150.00
0101-600-42050	Utilities	15,000.00	9,199.81	12,000.00	12,000.00
0101-600-42100	Uniforms	1,750.00	1,673.79	1,750.00	2,000.00
0101-600-42200	Printing & Advertisements	400.00	349.28	400.00	500.00
0101-600-43000	Dues & Membership Fees	800.00	951.00	800.00	1,000.00
0101-600-43500	IT Services	335.00	336.00	335.00	336.00
0101-600-43700	Training & School	750.00	860.00	750.00	1,000.00
0101-600-44020	Contractual Building Maintenance	500.00	-	500.00	500.00
0101-600-44030	Contractual Equipment Maintenance	250.00	-	250.00	250.00
0101-600-44040	Contractual Vehicle Maintenance	750.00	2,539.83	2,500.00	3,000.00
0101-600-44200	Equipment Lease & Rentals	4,900.00	2,160.00	4,900.00	5,000.00
0101-600-44220	Misc Contractual Services	6,800.00	23,459.00	7,500.00	7,500.00
0101-600-44340	Officials & Instructors	1,000.00	1,099.55	1,000.00	1,300.00
0101-600-45700	Mowing Contract	35,000.00	29,146.00	35,000.00	35,000.00
<b>Total Contractual</b>		<b>68,485.00</b>	<b>71,913.15</b>	<b>67,935.00</b>	<b>69,636.00</b>

AcctClass: 450 - Expenses		2020 Budget	2020 Actual	2021 Budget	2022 Budget
0101-600-48600	Sales Tax Payable	400.00	176.48	400.00	400.00
<b>Total Misc. Expenses</b>		<b>400.00</b>	<b>176.48</b>	<b>400.00</b>	<b>400.00</b>

AcctClass: 470 - Personnel		2020 Budget	2020 Actual	2021 Budget	2022 Budget
0101-600-41100	Salaries & Wages	184,376.00	148,056.34	188,484.00	194,812.00
0101-600-41110	Overtime	5,631.00	6,360.65	5,755.00	7,000.00
0101-600-41115	COVID-19 Off	-	1,064.29	-	-
0101-600-41120	COVID-19 Worked from Home	-	-	-	-
0101-600-41125	COVID-19 Overtime	-	5,001.47	-	-
0101-600-41140	FICA & Medicare	14,536.00	11,332.76	14,859.00	15,439.00
		Parks			

0101-600-41150 KPERS

	18,223.00	14,095.57	18,654.00	17,490.00
<b>Total Personnel</b>	<b>222,766.00</b>	<b>185,911.08</b>	<b>227,752.00</b>	<b>234,741.00</b>
<b>Total Expenses</b>	<b>401,992.00</b>	<b>338,581.31</b>	<b>407,213.72</b>	<b>396,547.00</b>

## Fund 101 General Fund Expenditures

### *Department 700 – Pool*

The pool budget for 2022 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.

## Department: 700 - Aquatic Center

## Expense

		2020 Budget	2020 Actual	2021 Budget	2022 Budget
<b>AcctClass: 410 - Capital Outlay</b>					
0101-700-48000	Capital Outlay	-	-	-	75,000.00
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000.00</b>
<b>AcctClass: 420 - Commodities</b>					
0101-700-44310	Office Supplies	500.00	105.98	500.00	250.00
0101-700-44320	Cleaning Supplies	1,000.00	1,032.00	1,000.00	1,500.00
0101-700-44350	Chemicals	23,000.00	10,422.15	23,000.00	25,000.00
0101-700-44360	Special Events	600.00	-	600.00	750.00
0101-700-44380	Concessions	13,000.00	2,782.84	13,000.00	14,000.00
0101-700-44390	Concession Equipment	500.00	-	500.00	500.00
0101-700-44500	Tools & Equipment	1,000.00	1,354.77	850.00	1,500.00
0101-700-44501	Safety Supplies	1,200.00	1,234.31	1,200.00	1,500.00
0101-700-44510	Computer Software & Hardware	1,450.00	3,614.80	3,575.00	3,500.00
0101-700-44600	Repair Parts	1,000.00	1,675.73	1,000.00	1,500.00
0101-700-46000	Equipment Maintenance	1,500.00	833.18	1,500.00	1,500.00
0101-700-46400	Building Repair & Maintenance	5,000.00	979.12	3,500.00	3,500.00
0101-700-47400	Pool Maintenance	5,000.00	141.21	4,000.00	4,000.00
0101-700-47500	Pool Supplies	600.00	-	600.00	600.00
0101-700-47510	Landscaping	500.00	349.81	500.00	500.00
<b>Total Commodities</b>		<b>55,850.00</b>	<b>24,525.90</b>	<b>55,325.00</b>	<b>60,100.00</b>
<b>AcctClass: 430 - Contractual</b>					
0101-700-41200	Travel & Entertainment	-	-	-	-
0101-700-41210	Meals & Refreshments	300.00	49.92	300.00	300.00
0101-700-42050	Utilities	16,000.00	11,506.92	16,000.00	17,000.00
0101-700-42100	Uniforms	4,000.00	2,461.92	3,000.00	3,000.00
0101-700-43000	Dues & Membership Fees	500.00	661.00	350.00	750.00
0101-700-43500	IT Services	250.00	240.00	250.00	240.00
0101-700-43700	Training & School	1,000.00	(474.00)	1,000.00	2,450.00
0101-700-44200	Equipment Lease & Rentals	500.00	294.68	500.00	500.00
0101-700-44220	Misc Contractual Services	2,000.00	34,204.44	2,000.00	2,000.00
<b>Total Contractual</b>		<b>24,550.00</b>	<b>48,944.88</b>	<b>23,400.00</b>	<b>26,240.00</b>
<b>AcctClass: 450 - Expenses</b>					
0101-700-48600	Sales Tax Payable	1,500.00	363.20	1,500.00	1,650.00
<b>Total Misc. Expenses</b>		<b>1,500.00</b>	<b>363.20</b>	<b>1,500.00</b>	<b>1,650.00</b>
<b>AcctClass: 470 - Personnel</b>					
0101-700-41100	Salaries & Wages	196,783.00	119,028.95	198,488.00	200,827.00
0101-700-41110	Overtime	5,110.00	3,212.76	5,264.00	5,000.00
0101-700-41115	COVID-19 Off	-	5,991.57	-	-
0101-700-41120	COVID-19 Worked from Home	-	287.11	-	-
0101-700-41125	COVID-19 Overtime	-	153.57	-	-
0101-700-41140	FICA & Medicare	15,445.00	9,451.08	15,587.00	15,746.00
0101-700-41150	KPERS	6,301.00	5,870.71	6,490.00	6,700.00
<b>Total Personnel</b>		<b>223,639.00</b>	<b>143,995.75</b>	<b>225,829.00</b>	<b>228,273.00</b>
<b>AcctClass: 490 - Transfers</b>					
0101-700-49990	Transfer From Aquatic Center Maintenance	32,500.00	32,500.00	30,000.00	30,000.00
<b>Total Transfers</b>		<b>32,500.00</b>	<b>32,500.00</b>	<b>30,000.00</b>	<b>30,000.00</b>
<b>Total Expenses</b>		<b>338,039.00</b>	<b>250,329.73</b>	<b>336,054.00</b>	<b>421,263.00</b>

## 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 2022 budget is down slightly from 2021, reflecting maintenance savings from a newer fleet and from the proposed lease arrangements for new vehicles in 2022.

### *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.

**Fund: 0800 - Internal Service****Department: 000 - Non-Departmental****Revenue**

<b>AcctClass: 380 - Charges for Services</b>		<b>2020 Budget</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>
0800-000-38001	Shop Maint & Repair - Streets	115,200.00	79,368.75	115,200.00	115,000.00
0800-000-38004	Shop Maint & Repair - Water	28,000.00	19,712.50	28,000.00	25,000.00
0800-000-38005	Shop Maint & Repair - Sewer	7,000.00	4,668.75	7,000.00	7,000.00
<b>Total Revenues</b>		<b>150,200.00</b>	<b>103,750.00</b>	<b>150,200.00</b>	<b>147,000.00</b>

**Expense**

<b>AcctClass: 420 - Commodities</b>					
0800-000-44320	Cleaning Supplies	500.00	-	500.00	500.00
0800-000-44350	Chemicals	1,000.00	127.16	1,000.00	500.00
0800-000-44500	Tools & Equipment	12,500.00	14,101.24	12,500.00	14,000.00
0800-000-44501	Safety Supplies	500.00	-	500.00	500.00
0800-000-44510	Computer Software & Hardware	1,800.00	1,900.00	1,400.00	1,400.00
0800-000-44600	Repair Parts	100,000.00	80,621.63	100,000.00	100,000.00
0800-000-44700	Gasoline	-	-	-	-
0800-000-44701	Diesel Fuel	30,000.00	11,030.88	30,000.00	20,000.00
0800-000-46000	Equipment Maintenance	1,000.00	-	1,000.00	1,000.00
0800-000-46400	Building Repair & Maintenance	-	682.45	-	-
<b>Total Commodities</b>		<b>147,300.00</b>	<b>108,463.36</b>	<b>146,900.00</b>	<b>137,900.00</b>

<b>AcctClass: 430 - Contractual</b>					
0800-000-43700	Training & School	200.00	-	200.00	200.00
0800-000-44030	Contractual Equipment Maintenance	1,500.00	125.60	1,500.00	500.00
0800-000-44200	Equipment Lease & Rentals	2,500.00	48.91	2,500.00	1,500.00
0800-000-44220	Misc Contractual Services	1,000.00	-	1,000.00	1,000.00
<b>Total Contractual</b>		<b>5,200.00</b>	<b>174.51</b>	<b>5,200.00</b>	<b>3,200.00</b>

<b>Total Expenses</b>		<b>152,500.00</b>	<b>108,637.87</b>	<b>152,100.00</b>	<b>141,100.00</b>
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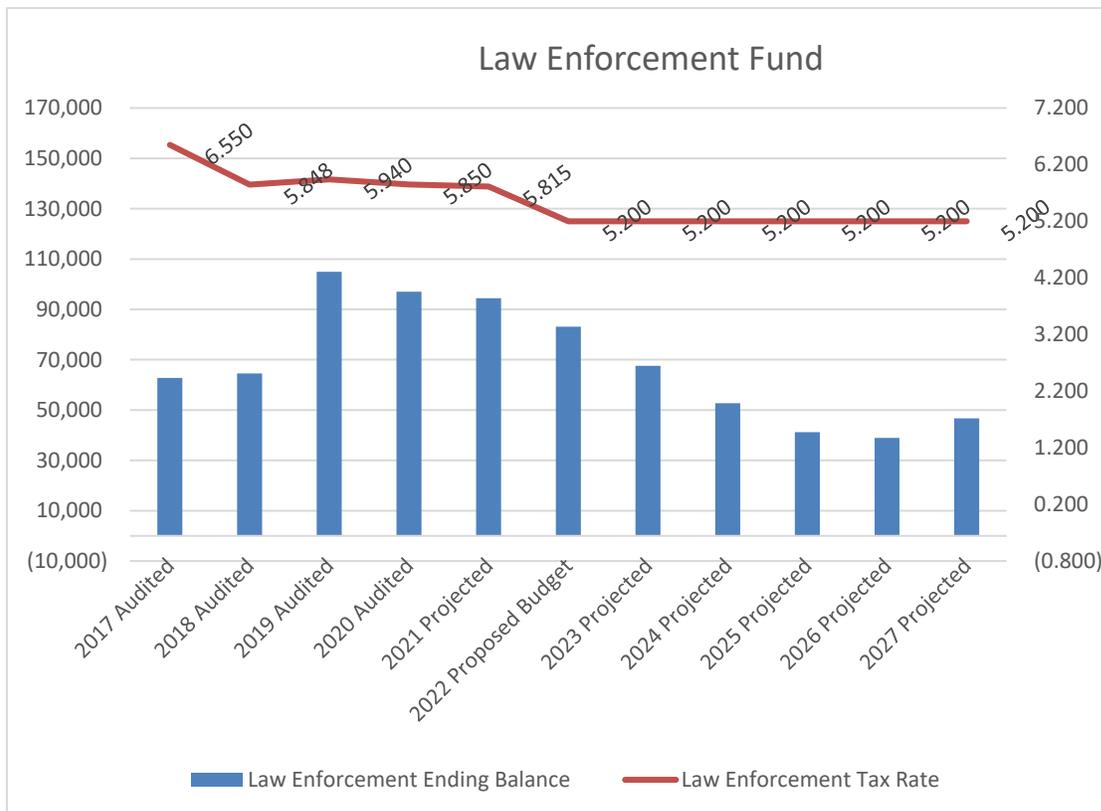
## Fund 201 - Law Enforcement

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 5.20 mills, ad valorem tax revenues into the Law enforcement Fund are projected at \$500,590. Combined with the motor vehicle tax and other miscellaneous revenues, total fund revenues for 2021 are projected at \$548,650.
2. We are projecting a cash balance of just over \$94,000 in the Law Enforcement fund by the end of 2021.
3. The contract for 2022 with the Sherriff's Office is \$543,304 which reflects a slight decrease from the 2021 contract.
4. Because of the healthy cash balance, and decrease in cost, we have elected to decrease the mill levy for 2022, with level rates projected throughout the 5-year projection period.
5. Law Enforcement fund balance projections show modestly decreasing year ending amounts until 2026 when they reach just under \$39,000 before stating a positive trend.
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 2027 are shown graphically below.



**Fund: 0201 - Law Enforcement Fund****Department: 000 - Non-Departmental****Revenue****AcctClass: 310 - Taxes**

	<b>2020 Budget</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>
0201-000-31100 Ad Valorem	473,517.00	473,226.66	498,837.00	500,247.00
0201-000-31101 Delinquent Real Estate Taxes	6,000.00	4,077.74	6,000.00	6,000.00
0201-000-31500 Motor Vehicle Tax	41,651.00	39,904.23	40,000.00	40,000.00
0201-000-31600 Recreational Vehicle Tax	637.00	565.61	500.00	560.00
0201-000-31610 Watercraft	-	222.63	-	-
0201-000-31650 Heavy Truck Tax	171.00	168.48	170.00	500.00
0201-000-31660 Commercial Vehicle Tax	1,871.00	1,151.36	1,730.00	1,343.00
0201-000-31801 Delinquent Personal Taxes	-	70.94	-	-
<b>Total Revenues</b>	<b>523,847.00</b>	<b>519,387.65</b>	<b>547,237.00</b>	<b>548,650.00</b>

**Expense****AcctClass: 410 - Capital Outlay**

0201-000-49700 Contingency	4,000.00	-	4,000.00	4,000.00
<b>Total Capital Outlay</b>	<b>4,000.00</b>	<b>-</b>	<b>4,000.00</b>	<b>4,000.00</b>

**AcctClass: 430 - Contractual**

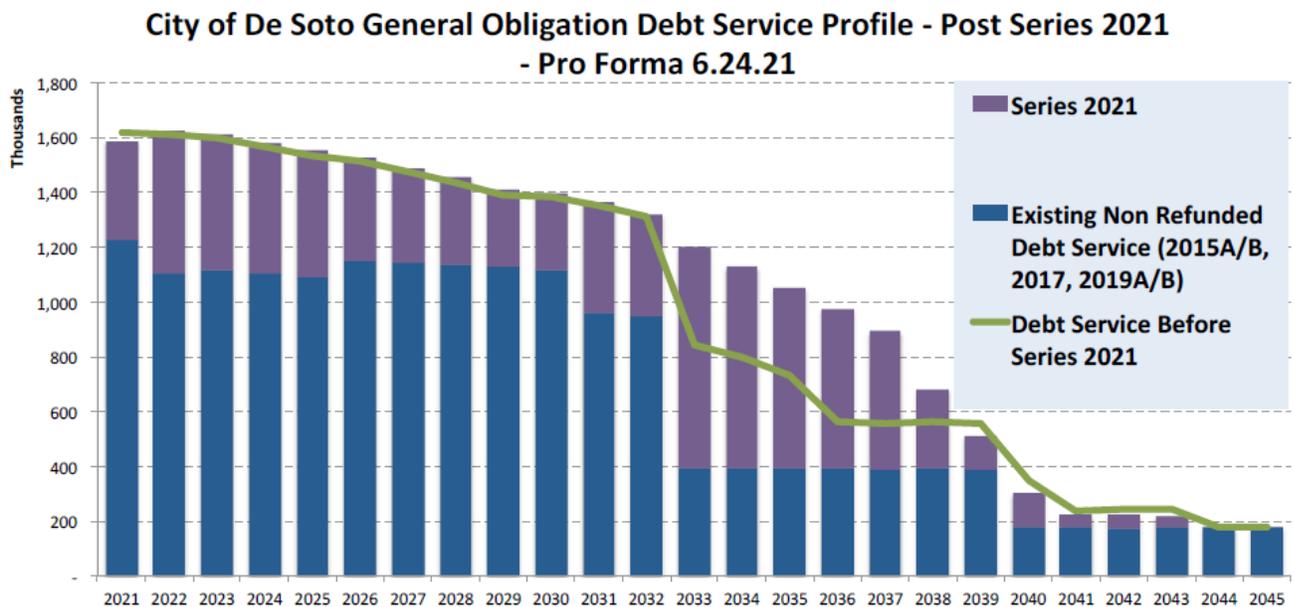
0201-000-47700 Payment To Johnson Co Sheriff	527,639.00	523,163.53	545,800.00	556,000.00
<b>Total Contractual</b>	<b>527,639.00</b>	<b>523,163.53</b>	<b>545,800.00</b>	<b>556,000.00</b>

<b>Total Expenses</b>	<b>531,639.00</b>	<b>523,163.53</b>	<b>549,800.00</b>	<b>560,000.00</b>
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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 some of the upward pressure on the mill levy, but other anticipated borrowing might necessitate an increase in the future order to keep the fund healthy. There is also the possibility of a future Park bond referendum in 2022.

In 2021 the City issued \$7.015 Million in debt to refund existing debt and to fund CIP improvements. This included \$2.1 Million for new CIP projects, and the refunding of Series 2010B, 2010C, 2010D, 212A, and 2013A debt. The refinancing will save the City over \$800,000 over the life of the loan. The debt service on the 2021 issue was structured to take advantage of a significant dip in debt service obligation starting in 2022 caused by existing debt that will retire. The chart below shows how the debt structure fits within our debt profile.

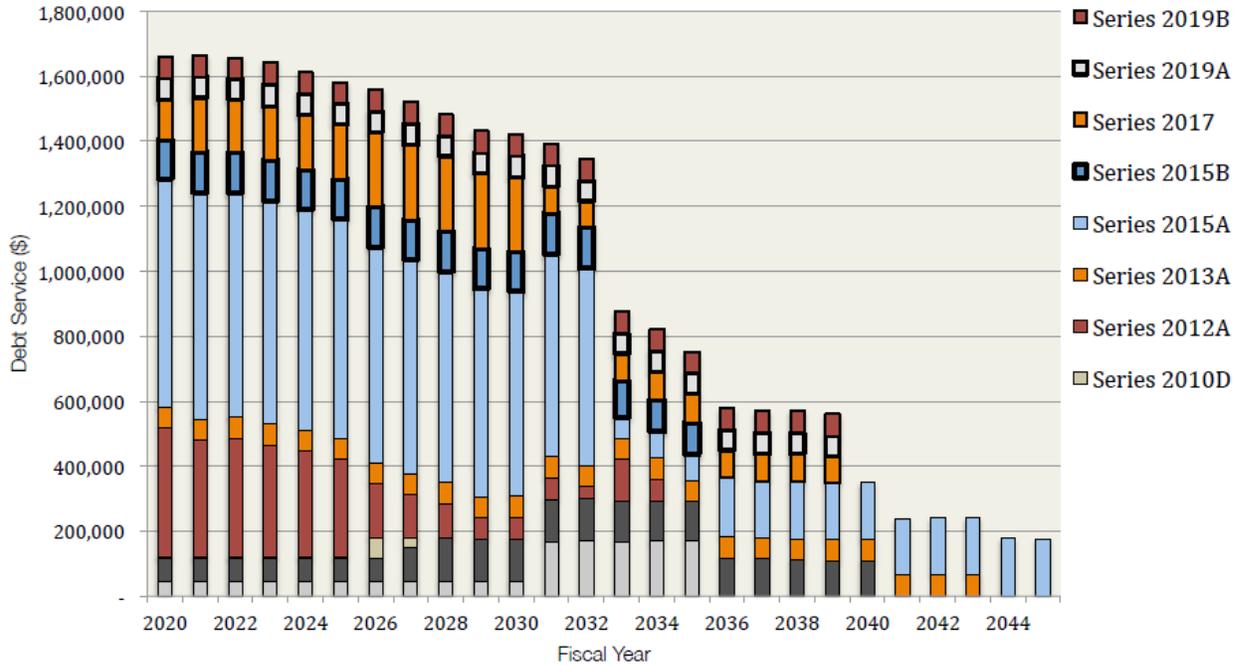


Long-term projections for the fund include all the currently anticipated bond issuances needed to implement the 5-year CIP in its entirety. They also include the mill levy rates that will be needed to service that debt.

The 2022 budget includes the issuance of \$1.125 Million in new debt for the replacement of the Waverly Water tower. There is an additional \$1.0 Million in new debt projected for 2023 to fund CIP projects. The debt service mill levy will be shown at a constant 4.20 Mills throughout the projection period.

The charts and tables below were produced by Columbia Capital and represent the City's debt profile as of the end of 2020, and do not reflect the 2021 issue.

### City of De Soto, Kansas Aggregate Outstanding Debt Service by Series



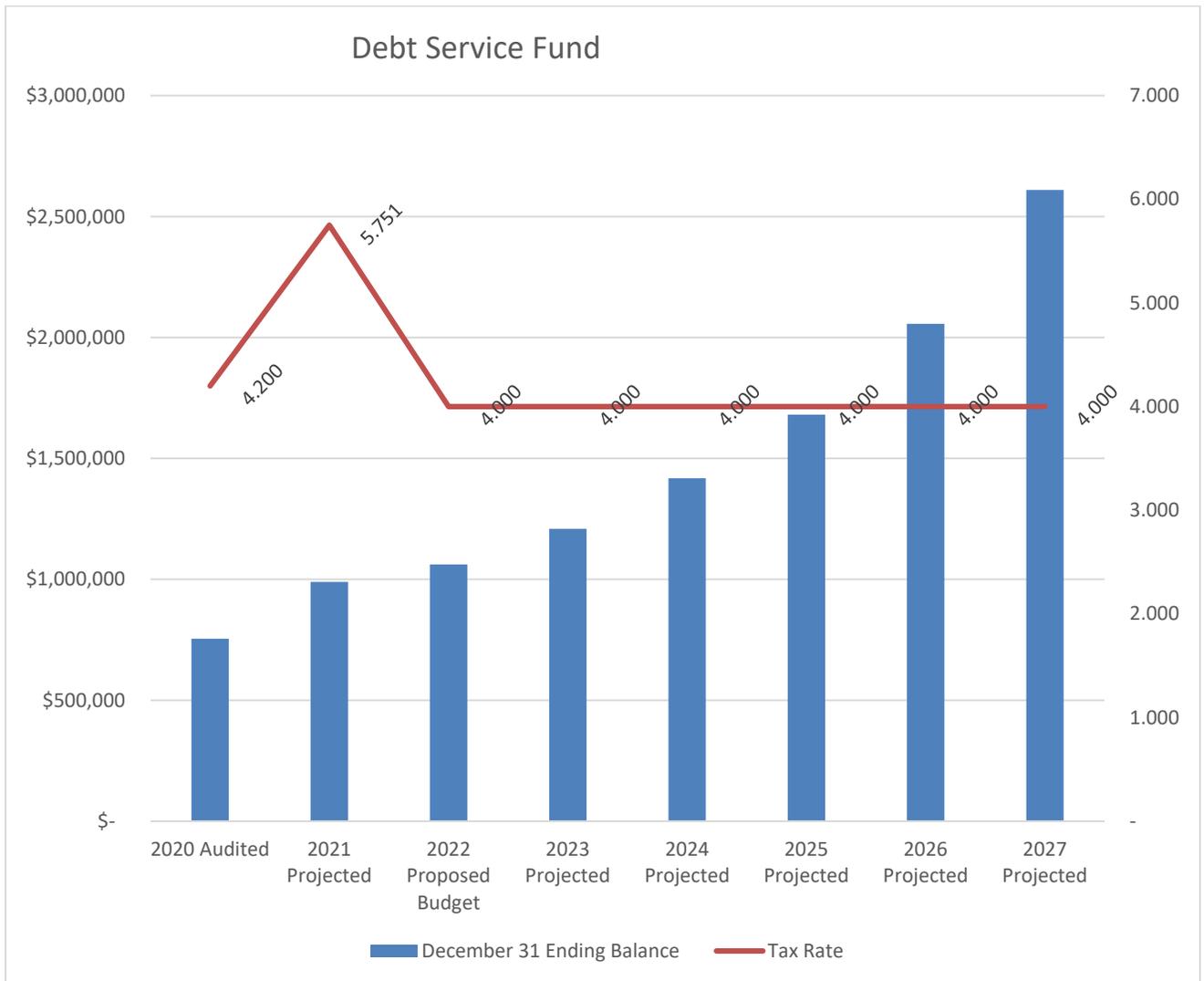
### Outstanding Debt

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	9,635,000	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
<b>Total</b>	<b>1,311,500</b>	<b>2,213,450</b>	<b>113,520</b>	<b>2,941,220</b>	<b>1,541,160</b>	<b>10,622,413</b>	<b>1,911,850</b>	<b>2,860,300</b>	<b>1,281,850</b>	<b>1,332,671</b>	<b>26,129,934</b>

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
<b>Total</b>	<b>18,795,000</b>	<b>7,334,934</b>	<b>26,129,934</b>	<b>(720,577)</b>	<b>25,409,356</b>

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



**Fund: 0301 - Debt Services****Department: 000 - Non-Departmental****Revenue**

<b>AcctClass: 310 - Taxes</b>		<b>2020 Budget</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>
0301-000-31100	Ad Valorem	327,045.00	339,713.82	414,415.00	359,522.00
0301-000-31101	Delinquent Real Estate Taxes	6,000.00	3,102.09	6,000.00	3,000.00
0301-000-31350	City Add'l Sales Tax	498,000.00	599,229.96	483,060.00	567,000.00
0301-000-31500	Motor Vehicle Tax	29,514.00	29,247.29	28,629.00	38,556.00
0301-000-31600	Recreational Vehicle Tax	452.00	430.39	400.00	576.00
0301-000-31610	Watercraft	-	157.82	-	-
0301-000-31650	Heavy Truck Tax	121.00	139.99	70.00	125.00
0301-000-31660	Commercial Vehicle Tax	1,326.00	849.24	1,350.00	802.00
0301-000-31800	Specials	-	70,123.23	-	-
0301-000-31801	Delinquent Personal Taxes	-	66.34	-	-
0301-000-31802	Delinquent Specials	100.00	-	100.00	-
0301-000-31803	Specials - Traffic Signal	-	-	-	-
<b>Total Taxes</b>		<b>862,558.00</b>	<b>1,043,060.17</b>	<b>934,024.00</b>	<b>969,581.00</b>
<b>AcctClass: 325 - Interest</b>					
0301-000-36112	Interest Earnings	5,151.00	10,889.09	5,228.00	10,000.00
<b>Total Interest</b>		<b>5,151.00</b>	<b>10,889.09</b>	<b>5,228.00</b>	<b>10,000.00</b>
<b>AcctClass: 390 - Miscellaneous</b>					
0301-000-32170	Build America Bonds Rebate	13,836.00	7,081.53	13,836.00	-
0301-000-35114	Bond Proceeds	-	-	-	-
0301-000-35128	Recovery Zone Bond Rebate	30,777.00	31,538.16	30,777.00	-
<b>Total Misc. Revenues</b>		<b>44,613.00</b>	<b>38,619.69</b>	<b>44,613.00</b>	<b>-</b>
<b>AcctClass: 399 - Transfers</b>					
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	390,334.00	390,334.00	390,334.00	465,952.00
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	15,000.00	15,000.00
0301-000-39996	Transfer From Water Development Fund	20,000.00	20,000.00	20,000.00	20,000.00
0301-000-39998	Transfer From Sewer Development Fund	40,000.00	40,000.00	41,000.00	42,000.00
<b>Total Transfers</b>		<b>660,334.00</b>	<b>660,334.00</b>	<b>641,334.00</b>	<b>717,952.00</b>
<b>Total Revenues</b>		<b>1,572,656.00</b>	<b>1,752,902.95</b>	<b>1,625,199.00</b>	<b>1,697,533.00</b>
<b>Expense</b>					
<b>AcctClass: 450 - Expenses</b>					
0301-000-48200	Bond Principal	995,000.00	995,000.00	1,070,532.00	1,007,713.28
0301-000-48300	Interest & Fees	666,940.00	666,938.61	667,863.00	617,630.72
0301-000-48450	Cherokee Woods Special Assessm	-	-	-	-
0301-000-48452	Targeted Debt Reduction	-	-	-	-
<b>Total Expenses</b>		<b>1,661,940.00</b>	<b>1,661,938.61</b>	<b>1,738,395.00</b>	<b>1,625,344.00</b>

# ENTERPRISE FUNDS

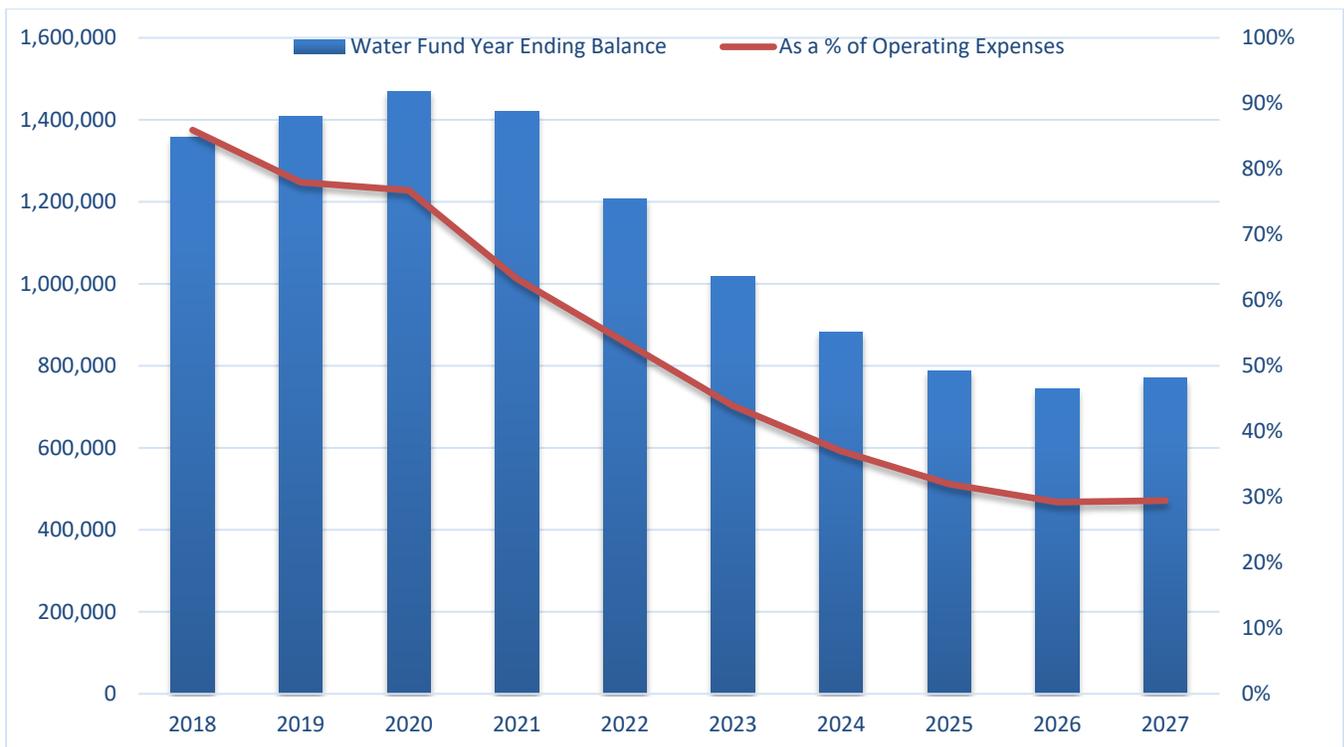


## Fund 501 - Water

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 2020 reached \$1.5 Million, the highest ever for the fund, representing 77% of operating revenues. Projections for 2021 have the fund ending the year at approximately \$1.4 Million.

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 2027 are shown graphically below.



Water Fund Budget highlights are as follows:

1. The water fund is projected to end 2021 with a balance of approximately \$1,421,000; representing about 63% of total department expenses.
2. An inflationary rate increase of 1.0% is included in the 2022 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 2022 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 Maintenance 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 2022.
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 2022 – 2026<sup>7</sup> assume unexpended appropriations of \$50,000 per year.
6. As in the General Fund, salaries for 2022 assume a 1.8% COLA increase, plus a 2.2% merit increase.
7. We have added one full time employee to work in distribution.

## 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"> <li>• \$16,697.75 for a John Deere 310 SL backhoe (acquired in 2019)</li> <li>• \$10,192 for a John Deere 50G mini-excavator (acquired in 2018)</li> <li>• \$4,500 for a Clark GTSS30 fork lift (acquired in 2019).</li> <li>• \$16,698 for a new vacuum unit (new in 2021)</li> <li>• TOTAL = \$48,088</li> </ul>
49110	Electric Utility Loan	Payment to the Electric Utility Fund on loans used to purchase rolling stock. For 2021 this includes the following: <ul style="list-style-type: none"> <li>• \$5,459 for an F-150 pickup (1-year lease in 2022)</li> <li>• \$5,459 for an F-150 4x4 pickup (1-year lease in 2022)</li> <li>• \$6,456 for a Ford F250 4x4 Regular Cab Purchased in 2020)</li> <li>• \$6,456 for a Ford F250 4x4 Extended Cab (Purchased in 2020)</li> <li>• TOTAL = \$23,830</li> </ul>
44310	Office Supplies	Used to purchase office supplies.
44315	Office Equipment	Used to purchase printers, cabinets, shelving, and other office furniture.
44320	Cleaning Supplies	For purchase of general cleaning supplies at WTP
44350	Chemicals	Mostly for the purchase and delivery of chemicals used in the water treatment process including lime and coagulants.
44500	Tools & Equipment	Used to purchase tools and hand tools utilized within the water department. Also includes hand tools carried on trucks for field repairs and maintenance.
44501	Safety Equip/Supplies	Used to purchase safety equipment and outer wear required while working on water breaks, drinking water/Gatorade used during summer. Eye protection and other protective clothing.
44502	Distribution Parts & Supplies	For pipe, fittings, bolts, meter setters, saddles, and associated materials used to maintain the water distribution system.
44503	New Meter Install	Purchases water meters to be installed in new construction.
44504	Replacement Meters	Purchases new water meters for our meter replacement program.
44510	Computer Software / Hardware	Used to fund the scheduled replacement of computers. Item also used to purchase software used in fleet and maintenance cost tracking. 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.



**Fund: 0501 - Water Fund****Department: 000 - Non-Departmental****Revenue****AcctClass: 310 - Taxes**

	<b>2020 Budget</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>
0501-000-32140 Water Sales Tax	58,262.00	68,090.58	59,000.00	70,000.00
<b>Total Taxes</b>	<b>58,262.00</b>	<b>68,090.58</b>	<b>59,000.00</b>	<b>70,000.00</b>

**AcctClass: 380 - Charges for Services**

0501-000-34541 Water Service Charge	1,664,634.00	1,815,092.78	1,730,000.00	1,854,360.00
0501-000-34550 Bulk Water Sales	4,000.00	5,211.85	4,000.00	4,000.00
0501-000-34571 Connection & Reconnect Fees	5,000.00	4,202.64	5,000.00	5,000.00
0501-000-34581 Late Payment Penalties	12,000.00	1,650.90	12,000.00	12,000.00
<b>Total Charges for Services</b>	<b>1,685,634.00</b>	<b>1,826,158.17</b>	<b>1,751,000.00</b>	<b>1,875,360.00</b>

**AcctClass: 390 - Miscellaneous**

0501-000-34112 Collections Recovered	500.00	-	500.00	500.00
0501-000-34560 Kansas Setoff Program	4,000.00	4,382.03	4,000.00	4,000.00
0501-000-34570 NSF Fee	-	-	-	-
0501-000-34572 Water Meter Purchase	15,000.00	76,500.00	15,000.00	35,000.00
0501-000-37500 Sale Of Assets	-	-	-	-
<b>Total Miscellaneous Revenues</b>	<b>19,500.00</b>	<b>80,882.03</b>	<b>19,500.00</b>	<b>39,500.00</b>

<b>Total Revenues</b>	<b>1,763,396.00</b>	<b>1,975,130.78</b>	<b>1,829,500.00</b>	<b>1,984,860.00</b>
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**Expense****AcctClass: 410 - Capital Outlay**

0501-000-48000 Capital Outlay	-	-	10,000.00	10,000.00
0501-000-49000 Lease Purchase Payments	31,390.00	26,840.79	49,465.00	48,088.00
0501-000-49110 Electric Utility Payments	13,320.00	26,640.00	12,912.00	23,829.00
<b>Total Capital Outlay</b>	<b>44,710.00</b>	<b>53,480.79</b>	<b>72,377.00</b>	<b>81,917.00</b>

**AcctClass: 420 - Commodities**

0501-000-44310 Office Supplies	1,000.00	2,580.88	1,000.00	1,000.00
0501-000-44315 Office Equipment	500.00	292.11	500.00	500.00
0501-000-44320 Cleaning Supplies	300.00	160.06	300.00	300.00
0501-000-44350 Chemicals	120,000.00	139,053.09	125,000.00	135,000.00
0501-000-44500 Tools & Equipment	15,000.00	26,233.61	15,000.00	20,000.00
0501-000-44501 Safety Supplies	4,000.00	3,858.82	3,000.00	4,000.00
0501-000-44502 Distribution Parts & Supplies	60,000.00	78,710.33	60,000.00	75,000.00
0501-000-44503 New Meter Install	35,000.00	31,137.20	12,500.00	30,000.00
0501-000-44504 Replacement Meters	-	-	20,000.00	15,000.00
0501-000-44510 Computer Software & Hardware	3,200.00	4,030.85	5,100.00	8,013.00
0501-000-44600 Repair Parts	4,200.00	736.71	4,000.00	4,000.00
0501-000-44700 Gasoline	10,000.00	9,232.20	10,000.00	10,000.00
0501-000-45910 Street Rock	5,000.00	5,059.53	5,000.00	5,000.00
0501-000-46000 Equipment Maintenance	10,000.00	2,250.35	10,000.00	5,000.00
0501-000-46200 Vehicle Repair & Maintenance	400.00	7,282.88	400.00	4,000.00
0501-000-46400 Building Repair & Maintenance	5,000.00	9,849.77	5,000.00	6,000.00
0501-000-47200 Grass Seed-Weed Control-Fertilizer	600.00	1,735.00	600.00	600.00
<b>Total Commodities</b>	<b>274,200.00</b>	<b>322,203.39</b>	<b>277,400.00</b>	<b>323,413.00</b>

**AcctClass: 430 - Contractual**

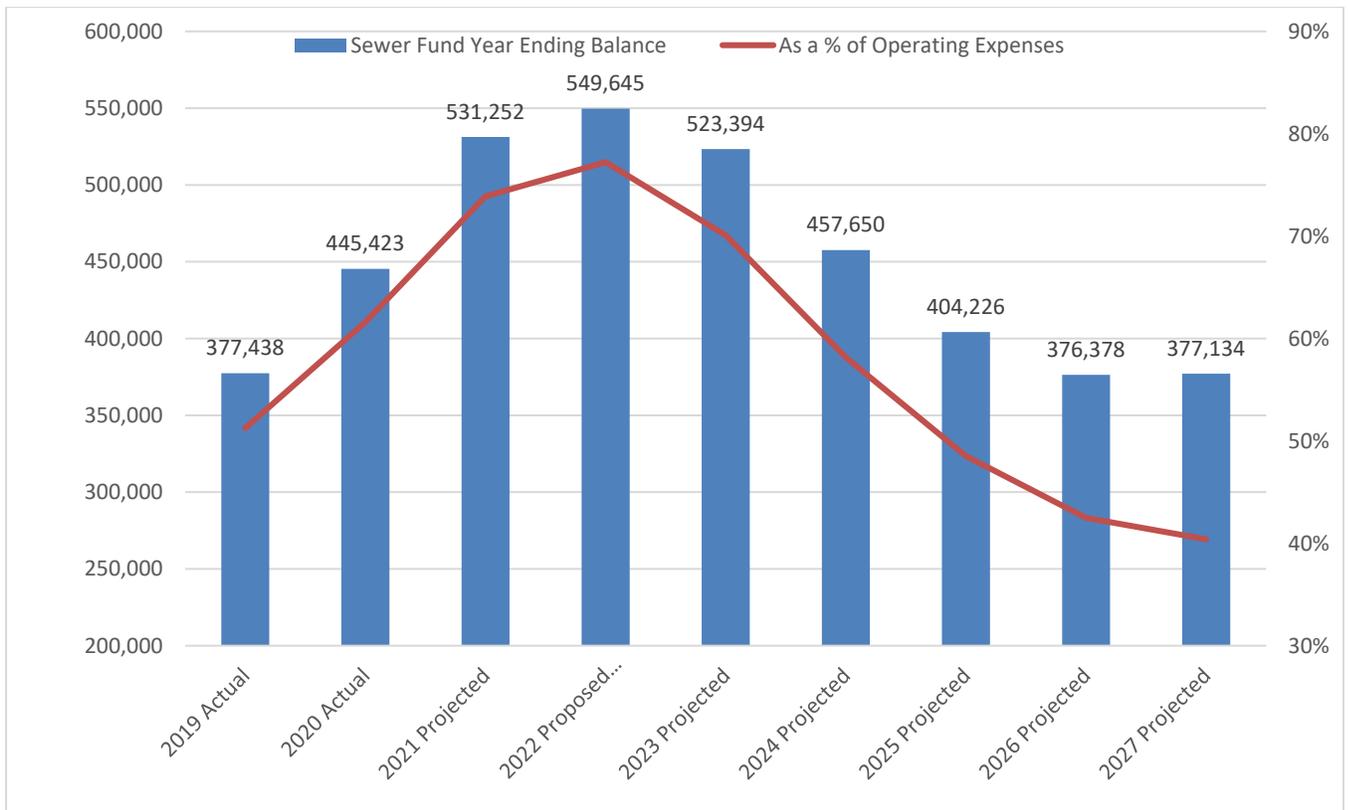
0501-000-41196 Utility Assistance	3,000.00	-	3,000.00	3,000.00
0501-000-41210 Meals & Refreshments	300.00	420.63	300.00	300.00
0501-000-42000 Postage & Freight	10,000.00	10,131.99	10,000.00	10,000.00
0501-000-42050 Utilities	150,000.00	128,938.87	150,000.00	125,000.00
0501-000-42100 Uniforms	2,500.00	2,272.42	2,500.00	2,500.00

<b>AcctClass: 430 - Contractual</b>		<b>2020 Budget</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>
0501-000-42200	Printing & Advertisements	2,500.00	2,311.00	2,250.00	2,200.00
0501-000-42250	Liability Insurance	30,000.00	25,824.52	30,000.00	30,000.00
0501-000-43000	Dues & Membership Fees	1,500.00	2,399.00	1,500.00	2,000.00
0501-000-43500	IT Services	1,300.00	2,716.00	3,000.00	2,580.00
0501-000-43700	Training & School	3,500.00	295.48	3,500.00	3,000.00
0501-000-44020	Contractual Building Maintenance	5,000.00	2,405.29	5,000.00	5,000.00
0501-000-44030	Contractual Equipment Maintenance	70,000.00	41,600.90	60,000.00	55,000.00
0501-000-44040	Contractual Vehicle Maintenance	3,500.00	1,434.39	3,500.00	3,000.00
0501-000-44060	Shop Maint & Repair	28,000.00	33,121.60	28,000.00	30,000.00
0501-000-44070	Line Maint & Repair	30,000.00	14,707.35	25,000.00	25,000.00
0501-000-44200	Equipment Lease & Rentals	4,300.00	1,760.04	4,300.00	4,000.00
0501-000-44220	Misc Contractual Services	25,000.00	16,208.23	25,000.00	25,000.00
0501-000-45700	Mowing Contract	-	468.00	-	-
0501-000-48500	Water Protection Fee	6,500.00	6,109.47	6,500.00	6,500.00
0501-000-48550	Water Assurance Fund	4,500.00	3,851.00	4,500.00	7,000.00
0501-000-48700	Sampling & Testing	6,000.00	1,174.00	6,000.00	4,000.00
0501-000-48900	Clean Drinking Water Fee	5,500.00	5,727.62	5,500.00	5,500.00
<b>Total Contractual</b>		<b>392,900.00</b>	<b>303,877.80</b>	<b>379,350.00</b>	<b>350,580.00</b>
<b>AcctClass: 450 - Expenses</b>					
0501-000-41205	Insurance Claims	-	-	-	-
0501-000-41300	Charitable Cont & Gifts	-	-	-	-
0501-000-48600	Sales Tax Payable	60,000.00	67,471.15	63,000.00	72,000.00
<b>Total Misc. Expenses</b>		<b>60,000.00</b>	<b>67,471.15</b>	<b>63,000.00</b>	<b>72,000.00</b>
<b>AcctClass: 470 - Personnel</b>					
0501-000-41100	Salaries & Wages	385,859.00	376,953.82	403,419.00	456,336.00
0501-000-41110	Overtime	47,340.00	35,378.21	49,417.00	50,000.00
0501-000-41115	COVID-19 Off	-	18,326.30	-	-
0501-000-41120	COVID-19 Worked from Home	-	934.50	-	-
0501-000-41125	COVID-19 Overtime	-	8,071.33	-	-
0501-000-41140	FICA & Medicare	33,140.00	32,924.32	34,641.97	38,735.00
0501-000-41150	KPERS	44,100.00	42,465.14	46,099.00	51,545.00
<b>Total Personnel</b>		<b>510,439.00</b>	<b>515,053.62</b>	<b>533,576.97</b>	<b>596,616.00</b>
<b>AcctClass: 490 - Transfers</b>					
0501-000-49989	Transfer to Water Maintenance Fund	45,000.00	45,000.00	45,000.00	45,000.00
0501-000-49992	Transfer to Sewer	60,606.00	60,606.00	62,479.00	65,193.00
0501-000-49994	Transfer to General Fund	103,306.00	103,306.00	124,025.00	124,171.00
0501-000-49995	Transfer to Debt Service Fund	390,334.00	390,334.00	390,334.00	465,952.00
0501-000-49987	Transfer to Technology	-	-	-	2,315.00
<b>Total Transfers</b>		<b>599,246.00</b>	<b>599,246.00</b>	<b>621,838.00</b>	<b>702,631.00</b>
<b>Total Expenses</b>		<b>1,881,495.00</b>	<b>1,861,332.75</b>	<b>1,947,541.97</b>	<b>2,127,157.00</b>
<b>Department: 300 - Employee Benefits</b>					
<b>Expense</b>					
<b>AcctClass: 470 - Personnel</b>					
0501-300-41135	HSA	12,000.00	10,083.29	11,000.00	14,500.00
0501-300-41160	Health Insurance	83,479.00	62,858.76	80,300.00	96,893.00
0501-300-41170	SUTA	386.00	430.39	403.00	410.00
0501-300-41190	Workers Compensation	11,576.00	11,834.40	12,103.00	13,690.00
<b>Total Employee Benefits</b>		<b>107,441.00</b>	<b>85,206.84</b>	<b>103,806.00</b>	<b>125,493.00</b>
<b>Total of all Departments</b>		<b>1,988,936.00</b>	<b>1,946,539.59</b>	<b>2,051,347.97</b>	<b>2,252,650.00</b>

## 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 2027 are shown graphically below.



Sewer Fund highlights are as follows:

1. There is a 1.0% rate increase included in the 2022 budget proposal. This relatively modest increase is largely inflationary and is intended as a placeholder until the 2021 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 1.5% growth in the user base for 2022.
3. 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.
4. As in the General Fund, salaries for 2022 assume a 1.8% COLA increase, plus a 2.5% merit increase.
- 5.

## Line-Item Details

Line Item #	Title	Use of Funds
49000	Lease Purchase Payments	Lease purchase payments fund purchasing and leasing of trucks and contractor's equipment. For 2022, 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 2022, the sewer fund will replace one utility pickup with an SUV, for an annual budgeted amount of \$6,987. This will be a lease acquisition with a 1-year term.
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	Used for any needed building maintenance and repairs which are

	& Repairs	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.



## Fund: 0502 - Sewer Fund

## Department: 000 - Non-Departmental

## Revenue

AcctClass: 350 - Permits, Licenses & Fees		2020 Budget	2020 Actual	2021 Budget	2022 Budget
0502-000-34574	Private & Public Sewer Inspections	300.00	2,850.00	300.00	300.00
<b>Total Permits, Licenses &amp; Fees</b>		<b>300.00</b>	<b>2,850.00</b>	<b>300.00</b>	<b>300.00</b>
AcctClass: 380 - Charges for Services					
0502-000-34542	Sewer Charges	582,675.00	658,491.71	619,388.00	640,719.00
0502-000-34571	Connection & Reconnect Fees	1,500.00	200.00	1,500.00	1,500.00
0502-000-34581	Late Payment Penalties	5,350.00	783.58	5,350.00	4,000.00
<b>Total Charges for Services</b>		<b>589,525.00</b>	<b>659,475.29</b>	<b>626,238.00</b>	<b>646,219.00</b>
AcctClass: 399 - Transfers					
0502-000-39990	Transfer From Water	60,606.00	60,606.00	62,479.00	65,193.00
0502-000-39998	Transfer From Sewer Development	-	-	-	-
<b>Total Transfers</b>		<b>60,606.00</b>	<b>60,606.00</b>	<b>62,479.00</b>	<b>65,193.00</b>
<b>Total Revenues</b>		<b>650,431.00</b>	<b>722,931.29</b>	<b>689,017.00</b>	<b>711,712.00</b>

## Expense

AcctClass: 410 - Capital Outlay					
0502-000-49000	Lease Purchase Payments	-	4,504.20	-	-
0502-000-49110	Electric Utility Payments	16,675.00	16,675.04	-	6,987.00
<b>Total Capital Outlay</b>		<b>16,675.00</b>	<b>21,179.24</b>	<b>-</b>	<b>6,987.00</b>
AcctClass: 420 - Commodities					
0502-000-44310	Office Supplies	500.00	370.02	500.00	500.00
0502-000-44315	Office Equipment	600.00	32.23	350.00	300.00
0502-000-44320	Cleaning Supplies	100.00	-	100.00	100.00
0502-000-44350	Chemicals	40,000.00	36,428.68	40,000.00	42,000.00
0502-000-44500	Tools & Equipment	10,000.00	1,113.20	7,500.00	6,000.00
0502-000-44501	Safety Supplies	1,000.00	905.81	1,000.00	1,000.00
0502-000-44505	Fasteners & Small Parts	400.00	-	400.00	400.00
0502-000-44510	Computer Software & Hardware	1,600.00	5,083.11	4,900.00	5,500.00
0502-000-44600	Repair Parts	4,000.00	14,590.20	5,500.00	5,000.00
0502-000-44700	Gasoline	5,000.00	1,897.95	5,000.00	3,500.00
0502-000-46000	Equipment Maintenance	15,000.00	7,874.38	15,000.00	15,000.00
0502-000-46200	Vehicle Repair & Maintenance	1,000.00	-	1,000.00	1,000.00
0502-000-46400	Building Repair & Maintenance	2,000.00	38.79	2,000.00	2,000.00
<b>Total Commodities</b>		<b>81,200.00</b>	<b>68,334.37</b>	<b>83,250.00</b>	<b>82,300.00</b>
AcctClass: 430 - Contractual					
0502-000-41210	Meals & Refreshments	100.00	58.83	100.00	100.00
0502-000-42050	Utilities	130,000.00	117,737.20	135,000.00	130,000.00
0502-000-42100	Uniforms	1,000.00	-	1,000.00	1,000.00
0502-000-42250	Liability Insurance	7,600.00	8,155.11	7,600.00	8,300.00
0502-000-43000	Dues & Membership Fees	1,500.00	390.00	1,500.00	1,500.00
0502-000-43500	IT Services	2,000.00	1,193.50	2,000.00	1,344.00
0502-000-43700	Training & School	2,000.00	200.00	2,000.00	1,500.00
0502-000-44020	Contractual Building Maintenance	500.00	-	500.00	500.00
0502-000-44030	Contractual Equipment Maintenance	13,000.00	2,485.44	10,000.00	12,000.00
0502-000-44040	Contractual Vehicle Maintenance	1,600.00	-	1,600.00	1,500.00
0502-000-44060	Shop Maint & Repair	7,000.00	4,668.75	7,000.00	7,000.00
0502-000-44120	Hauling	25,000.00	27,545.00	25,000.00	28,000.00
0502-000-44200	Equipment Lease & Rentals	3,000.00	1,396.06	3,000.00	3,000.00
0502-000-44220	Misc Contractual Services	12,000.00	23,544.99	12,000.00	15,000.00

<b>AcctClass: 430 - Contractual</b>		<b>2020 Budget</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>
0502-000-45700	Mowing Contract	1,000.00	700.00	1,000.00	1,000.00
0502-000-48700	Sampling & Testing	15,000.00	13,062.00	15,000.00	15,000.00
0502-000-49200	Sewer Line Cleaning & Inspection	20,000.00	15,030.87	20,000.00	20,000.00
<b>Total Contractual</b>		<b>242,300.00</b>	<b>216,167.75</b>	<b>244,300.00</b>	<b>246,744.00</b>
<b>AcctClass: 470 - Personnel</b>					
0502-000-41100	Salaries & Wages	141,328.00	143,287.30	145,562.00	151,355.00
0502-000-41110	Overtime	3,475.00	222.38	3,550.00	2,000.00
0502-000-41115	COVID-19 Off	-	519.38	-	-
0502-000-41120	COVID-19 Worked from Home	-	-	-	-
0502-000-41125	COVID-19 Overtime	-	5,036.92	-	-
0502-000-41140	FICA & Medicare	11,077.00	11,440.49	11,407.00	11,732.00
0502-000-41150	KPERS	14,489.00	14,419.01	14,920.00	15,611.00
<b>Total Personnel</b>		<b>170,369.00</b>	<b>174,925.48</b>	<b>175,439.00</b>	<b>180,698.00</b>
<b>AcctClass: 490 - Transfers</b>					
0502-000-49994	Transfer to General Fund	23,306.00	23,306.00	24,025.00	24,171.00
0502-000-49995	Transfer to Debt Service Fund	140,000.00	140,000.00	140,000.00	140,000.00
0502-000-49998	Transfer to Electric Utility	15,000.00	15,000.00	15,000.00	-
0502-000-49987	Transferr to Technology				1,580.00
0502-000-49988	Transfer to Sewer Maint. Fund				15,000.00
<b>Total Transfers</b>		<b>178,306.00</b>	<b>178,306.00</b>	<b>179,025.00</b>	<b>180,751.00</b>
<b>Total Expenses</b>		<b>688,850.00</b>	<b>658,912.84</b>	<b>682,014.00</b>	<b>697,480.00</b>

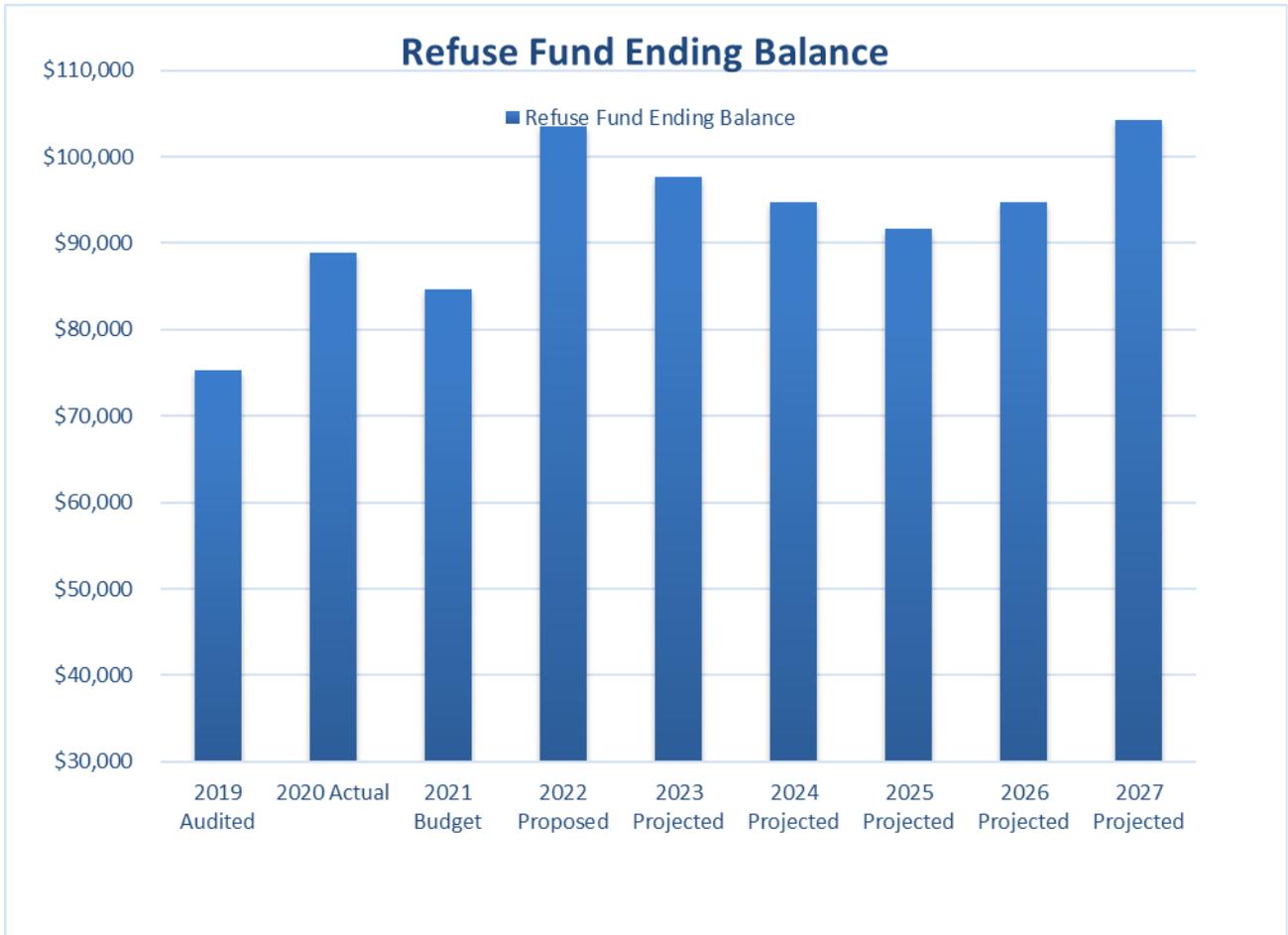
**Department: 300 - Employee Benefits****Expense****AcctClass: 470 - Personnel**

0502-300-41135	HSA	1,500.00	1,500.00	1,500.00	1,500.00
0502-300-41160	Health Insurance	18,592.00	13,893.84	19,436.00	21,123.00
0502-300-41170	SUTA	141.00	149.56	146.00	151.00
0502-300-41190	Workers Compensation	2,862.00	3,451.70	2,948.00	3,065.00
<b>Total Employee Benefits</b>		<b>23,095.00</b>	<b>18,995.10</b>	<b>24,030.00</b>	<b>25,839.00</b>
<b>Total of all Departments</b>		<b>711,945.00</b>	<b>677,907.94</b>	<b>706,044.00</b>	<b>723,319.00</b>

## Fund 503 – Refuse

In 2020 both revenues and expenses for the refuse fund increased notably. So much so that we required a budget amendment for expenditures that year. Expense and revenue allocations for the 2021 budget were therefore increased accordingly. The proposed 2022 budget leaves revenues and expenses at the same amounts as 2021. There is no proposed 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 2027 are shown graphically below.



**Fund: 0503 - Refuse Fund****Department: 000 - Non-Departmental****Revenue**

<b>AcctClass: 380 - Charges for Services</b>		<b>2020 Budget</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>
0503-000-34115	Curbside Recycling	105,000.00	105,857.14	125,000.00	125,000.00
0503-000-34511	Refuse Charged Billed	425,000.00	467,662.42	490,000.00	490,000.00
0503-000-34512	Fuel Surcharge	5,000.00	-	5,000.00	5,000.00
0503-000-34581	Late Payment Penalties	5,500.00	911.40	5,500.00	5,500.00
0503-000-34592	Charges for Special Refuse Pick up	350.00	200.00	350.00	350.00
<b>Total Charges for Services</b>		<b>540,850.00</b>	<b>574,630.96</b>	<b>625,850.00</b>	<b>625,850.00</b>

**AcctClass: 390 - Miscellaneous**

0503-000-34112	Collections Recovered	-	-	-	-
<b>Total Miscellaneous</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Total Revenues</b>	<b>540,850.00</b>	<b>574,630.96</b>	<b>625,850.00</b>	<b>625,850.00</b>
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**Expense****AcctClass: 430 - Contractual**

0503-000-42300	Refuse Services	440,000.00	454,867.23	500,000.00	500,000.00
0503-000-42310	Curbside Recycling	100,000.00	106,141.45	120,000.00	120,000.00
0503-000-42320	Fuel Surcharge	5,000.00	-	5,000.00	5,000.00
0503-000-44220	Misc Contractual Services	5,000.00	-	5,000.00	5,000.00
<b>Total Contractual</b>		<b>550,000.00</b>	<b>561,008.68</b>	<b>630,000.00</b>	<b>630,000.00</b>

<b>Total Expenses</b>	<b>550,000.00</b>	<b>561,008.68</b>	<b>630,000.00</b>	<b>630,000.00</b>
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# ALL OTHER FUNDS



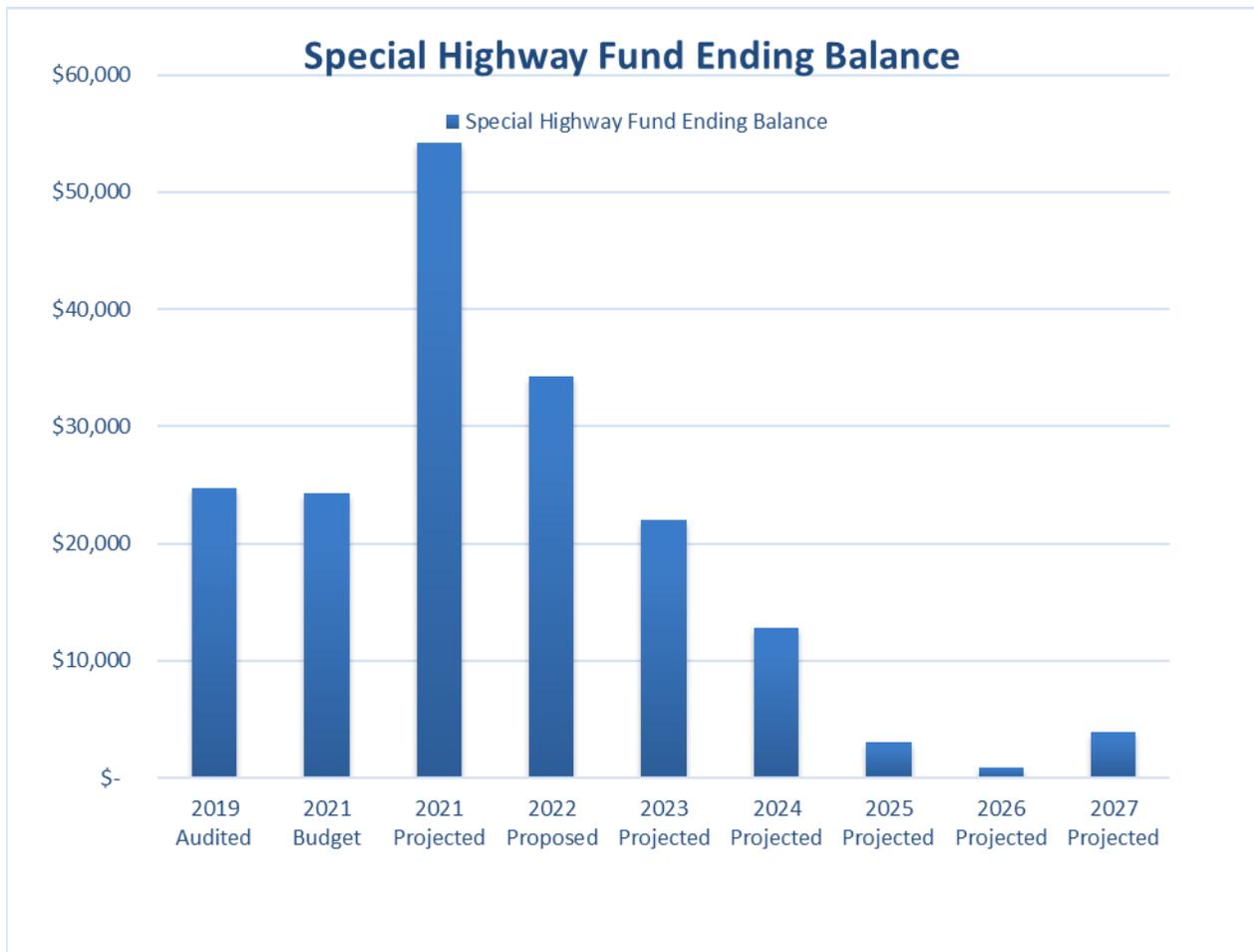
## Fund 202 - Special Highway

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...”*

Revenues for this fund have been relatively stable over the past several years, so we are proposing a 2022 revenue of \$170,000 which match our year-end projections for 2021. The budget expenses for 2022 include a transfer to the CIP of \$175,000, which is a significant increase from the \$125,000 budgeted in 2021.

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.



**Fund: 0202 - Special Highway Fund****Department: 000 - Non-Departmental****Revenue****AcctClass: 390 - Miscellaneous**

0202-000-32130 Special Highway Funds

	<b>2020 Budget</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>
	170,000.00	168,476.11	138,030.00	170,000.00
<b>Total Revenues</b>	<b>170,000.00</b>	<b>168,476.11</b>	<b>138,030.00</b>	<b>170,000.00</b>

**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	15,000.00	15,000.00
	131,950.00	131,950.00	125,000.00	175,000.00
<b>Total Transfers</b>	<b>166,950.00</b>	<b>166,950.00</b>	<b>140,000.00</b>	<b>190,000.00</b>

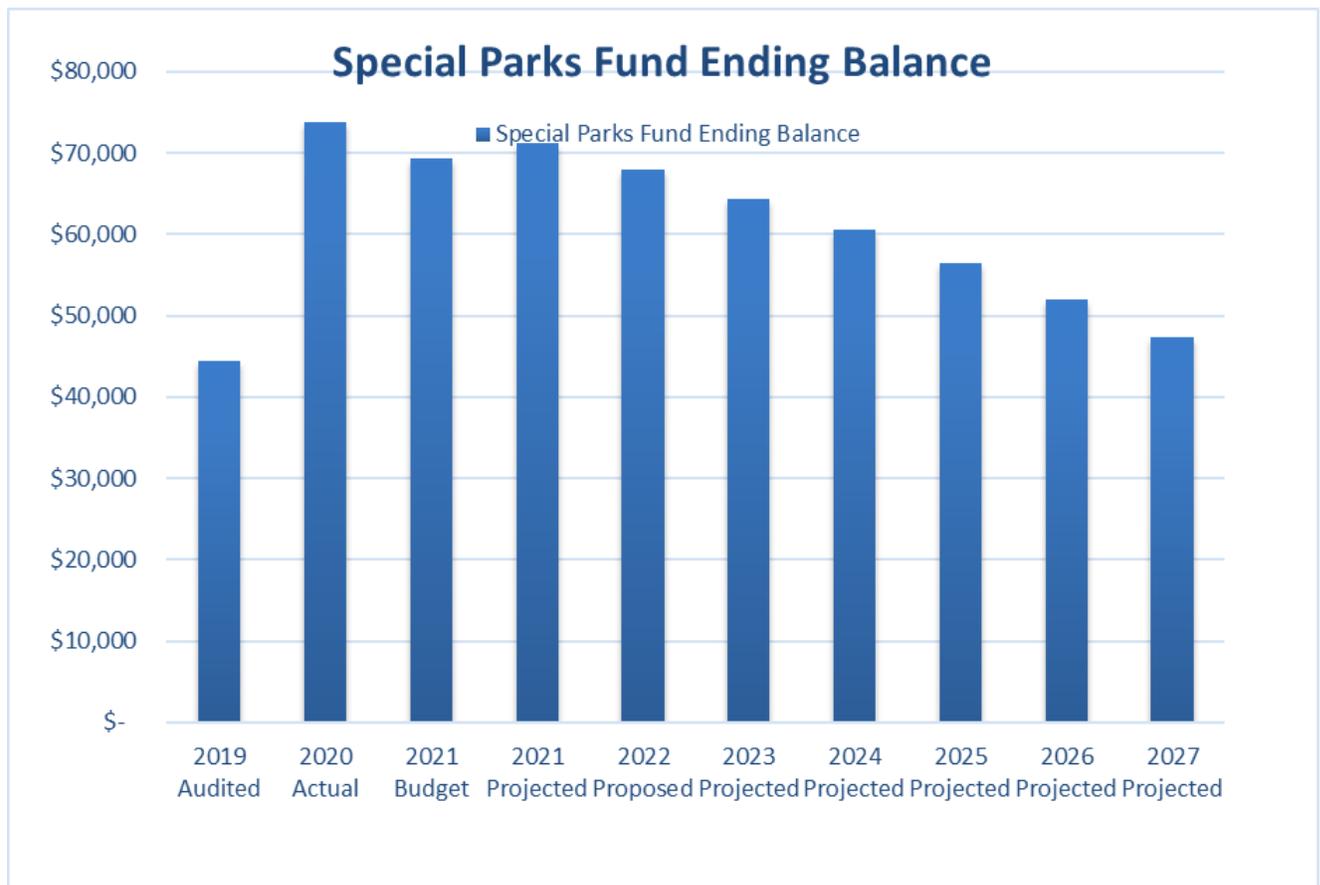
## Fund 203 - Special Parks

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. 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.

Accordingly, we have budgeted 2022 total revenues at \$36,666, which is 33% less than what we received in 2020 and what we are projecting in 2021. Fund expenses for 2022 total \$40,000 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.



**Fund: 0203 - Special Parks Fund**

Department: 000 - Non-Departmental

**Revenue**

	2020 Budget	2020 Actual	2021 Budget	2022 Budget
<b>AcctClass: 310 - Taxes</b>				
0203-000-31750 Liquor Tax Park	14,500.00	19,535.25	17,500.00	11,666.00
<b>Total Taxes</b>	<b>14,500.00</b>	<b>19,535.25</b>	<b>17,500.00</b>	<b>11,666.00</b>
<b>AcctClass: 330 - Planning and Zoning Fees</b>				
0203-000-34422 Kaw Sand Sand Conditional Use Permit	10,000.00	9,999.96	10,000.00	10,000.00
<b>Total Planning &amp; Zoning Fees</b>	<b>10,000.00</b>	<b>9,999.96</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>AcctClass: 360 - Parks &amp; Recreation</b>				
0203-000-33310 Park Fees	3,000.00	25,197.06	3,000.00	15,000.00
<b>Total Parks &amp; Recreation</b>	<b>3,000.00</b>	<b>25,197.06</b>	<b>3,000.00</b>	<b>15,000.00</b>
<b>AcctClass: 390 - Miscellaneous</b>				
0203-000-37400 Donations-Gifts-Fundraising	-	-	-	-
<b>Total Misc. Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL Revenues</b>	<b>27,500.00</b>	<b>54,732.27</b>	<b>30,500.00</b>	<b>36,666.00</b>
<b>AcctClass: 490 - Transfers</b>				
0203-000-49996 Transfer to Capital Improvement Fund	25,375.00	25,375.00	35,000.00	40,000.00
<b>Total Transfers</b>	<b>25,375.00</b>	<b>25,375.00</b>	<b>35,000.00</b>	<b>40,000.00</b>
<b>Total Expenses</b>	<b>25,375.00</b>	<b>25,375.00</b>	<b>35,000.00</b>	<b>40,000.00</b>

0.33

## Fund 205 - Transient Guest Tax

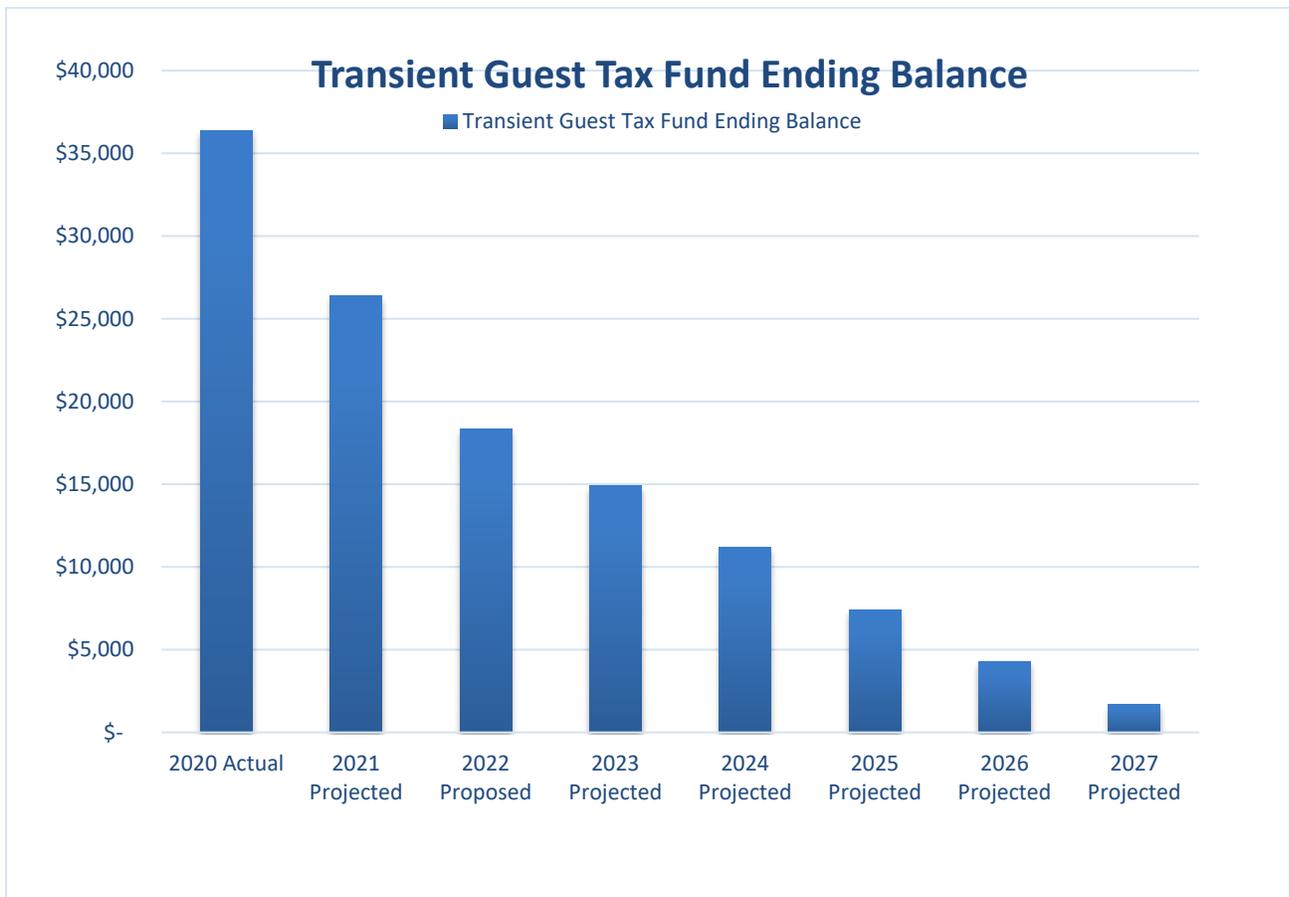
Transient guest tax revenue projections for 2021 are \$22,000. This is up slightly from the \$20,050 collected in 2020 but down significantly from the peak of \$35,748 in 2017. For the 2022 budget, we anticipate \$24,000 in revenues.

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 2022, 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.
- \$4,000 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 2027 are shown graphically below.



**Fund: 0205 - Transient Guest Tax****Department: 000 - Non-Departmental****Revenue****AcctClass: 310 - Taxes**

	<b>2020 Budget</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>
0205-000-32150 Transient Guest Tax	28,500.00	20,049.64	22,000.00	24,000.00
<b>Total Taxes</b>	<b>28,500.00</b>	<b>20,049.64</b>	<b>22,000.00</b>	<b>24,000.00</b>

**AcctClass: 430 - Contractual**

0205-000-42700 Promotion of Tourism	4,500.00	-	2,500.00	4,000.00
0205-000-42800 Economic Development	28,000.00	28,000.00	28,000.00	28,000.00
<b>Total Contractual</b>	<b>32,500.00</b>	<b>28,000.00</b>	<b>30,500.00</b>	<b>32,000.00</b>
<b>Total Expenses</b>	<b>32,500.00</b>	<b>28,000.00</b>	<b>30,500.00</b>	<b>32,000.00</b>

## 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.





**Fund: 0207 - CDBG**

**Department: 000 - Non-Departmental**

**Revenue**

**AcctClass: 390 - Miscellaneous**

	2020 Budget	2020 Actual	2021 Budget	2022 Budget
0207-000-37110 Grant Monies	100,000.00	82,812.25	100,000.00	100,000.00
<b>Total Revenues</b>	<b>100,000.00</b>	<b>82,812.25</b>	<b>100,000.00</b>	<b>100,000.00</b>

**Expense**

**AcctClass: 490 - Transfers**

0207-000-49996 Transfer to Capital Improvement Fund	100,000.00	79,084.75	100,000.00	100,000.00
<b>Total Transfers</b>	<b>100,000.00</b>	<b>79,084.75</b>	<b>100,000.00</b>	<b>100,000.00</b>

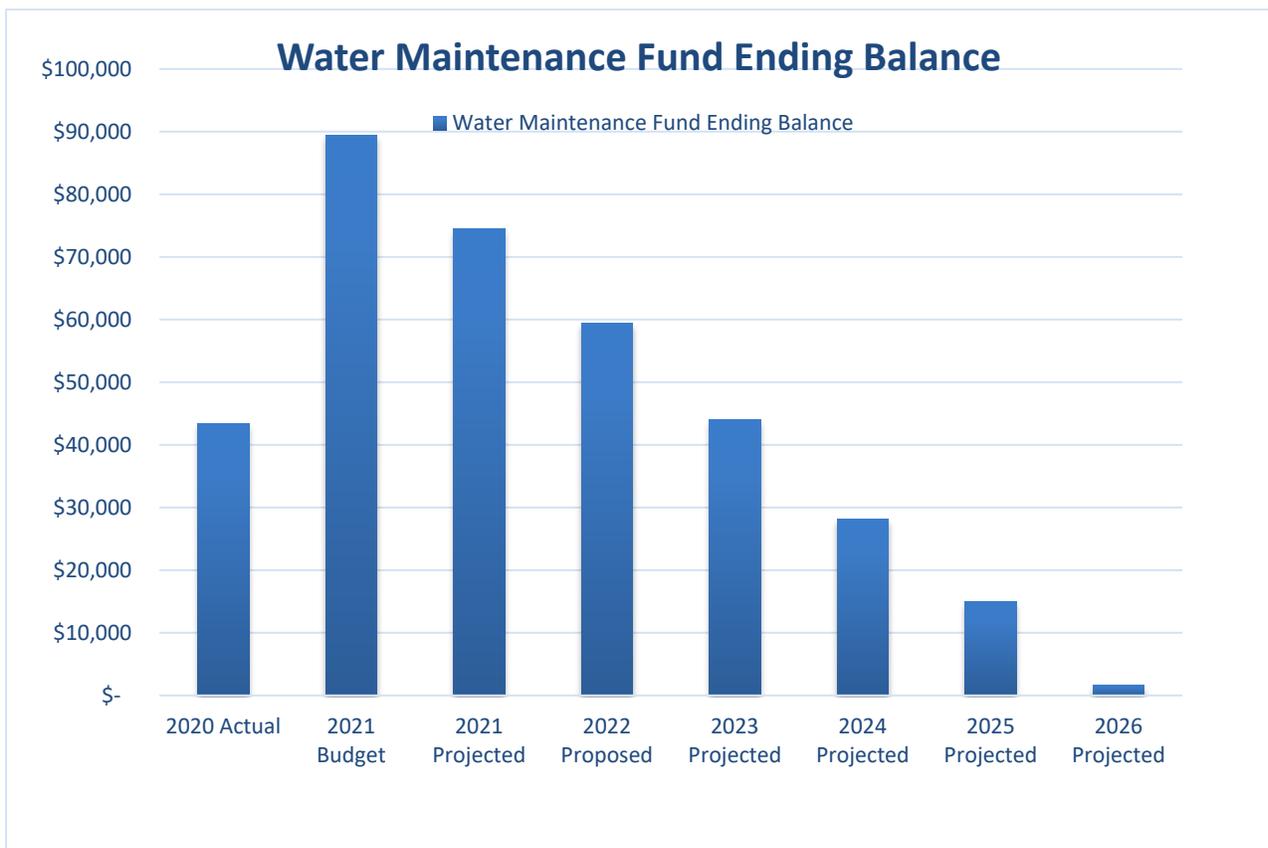
## Fund 209 – Water Maintenance Fund (Previously Water Development Fee)

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.

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 2022 the budget calls for a \$65,000 allocation directly for facility maintenance and preservation, plus a \$20,000 transfer to debt service.

Future projections for the Water Maintenance Fund are provided in the 5-Year Financial Forecast section of this budget. Year-end fund balances through 2027 are shown graphically below.



**Fund: 0209 - Water Maintenance Fund****Department: 000 - Non-Departmental****Revenue****AcctClass: 350 - Permits, Licenses & Fees**

	<b>2020 Budget</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>
0209-000-34573 Development Fees	30,000.00	31,025.00	25,000.00	25,000.00
<b>Total Revenues</b>	<b>30,000.00</b>	<b>31,025.00</b>	<b>25,000.00</b>	<b>25,000.00</b>

**AcctClass: 399 - Transfers**

0209-000-39990 Transfer From Water	45,000.00	45,000.00	45,000.00	45,000.00
<b>Total Transfers</b>	<b>45,000.00</b>	<b>45,000.00</b>	<b>45,000.00</b>	<b>45,000.00</b>

<b>Total Revenues</b>	<b>75,000.00</b>	<b>76,025.00</b>	<b>70,000.00</b>	<b>70,000.00</b>
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**Expense****AcctClass: 450 - Expenses**

0209-000-46420 Improvements	55,000.00	-	60,000.00	65,000.00
<b>Total Misc Expenses</b>	<b>55,000.00</b>	<b>-</b>	<b>60,000.00</b>	<b>65,000.00</b>

**AcctClass: 490 - Transfers**

0209-000-49995 Transfer To Debt Service Fund	20,000.00	20,000.00	20,000.00	20,000.00
<b>Total Transfers</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>20,000.00</b>

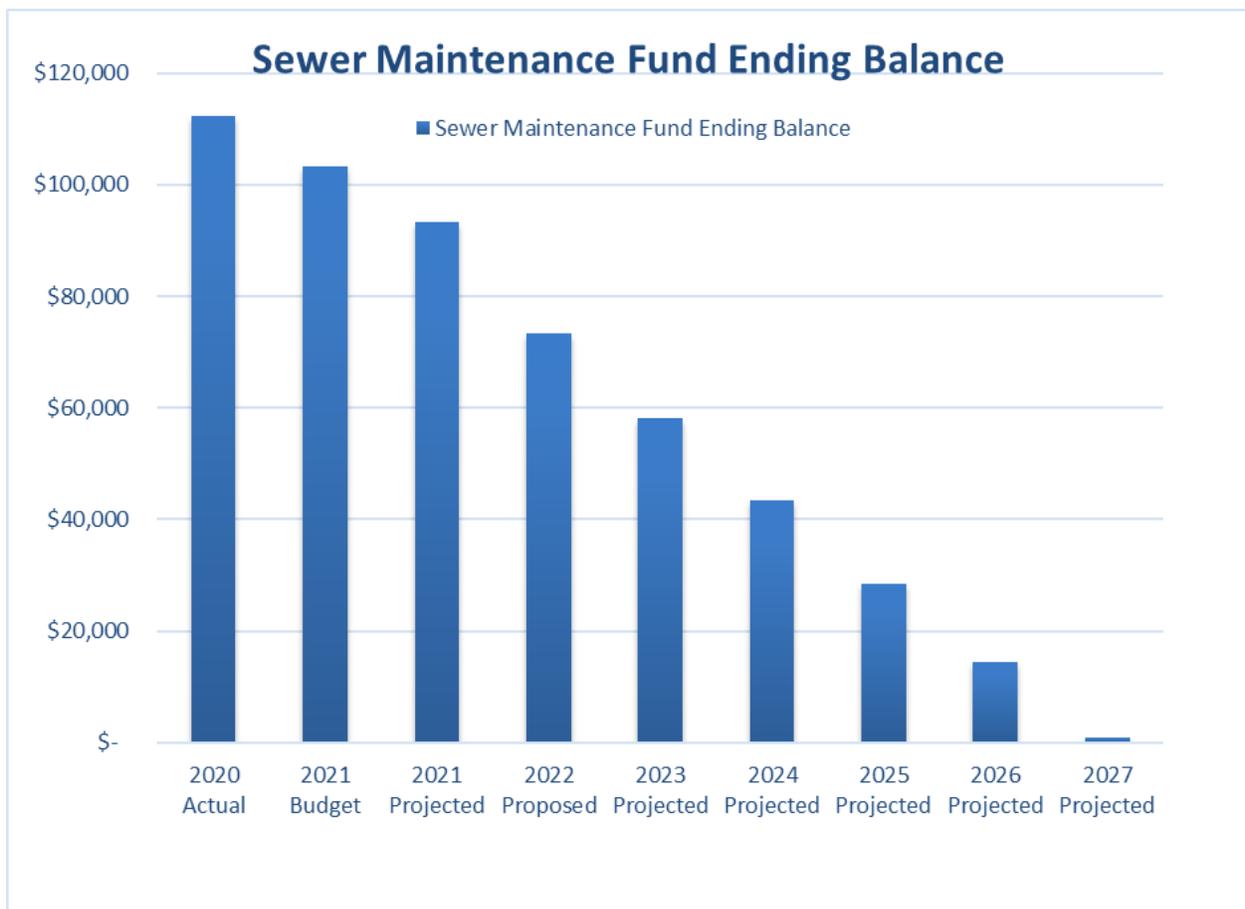
<b>Total Expenses</b>	<b>75,000.00</b>	<b>20,000.00</b>	<b>80,000.00</b>	<b>85,000.00</b>
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## Fund 210 – Sewer Maintenance Fund (Formerly Sewer Development Fee Fund)

The “Sewer Development Fee Fund”, #210 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 (\$42,000 for 2022) is transferred into debt service, and the remaining revenues are dedicated to system maintenance and preservation. The fund balance peaked in 2020 at just over \$112,000. The 2022 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 2027 are shown graphically below.



**Fund: 0210 - Sewer Maintenance Fund****Department: 000 - Non-Departmental****Revenue****AcctClass: 350 - Permits, Licenses & Fees**

	<b>2020 Budget</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>
0210-000-34573 Development Fees	60,000.00	42,775.00	60,000.00	50,000.00
<b>Total Revenues</b>	<b>60,000.00</b>	<b>42,775.00</b>	<b>60,000.00</b>	<b>50,000.00</b>

**AcctClass: 399 - Transfers**

0210-000-39991 Transfer From Sewer	15,000.00	15,000.00	15,000.00	15,000.00
<b>Total Transfers</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>

<b>Total Revenues</b>	<b>75,000.00</b>	<b>57,775.00</b>	<b>75,000.00</b>	<b>65,000.00</b>
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**Expense****AcctClass: 450 - Expenses**

0210-000-46420 Improvements	55,000.00	1,556.00	43,000.00	43,000.00
<b>Total Misc Expenses</b>	<b>55,000.00</b>	<b>1,556.00</b>	<b>43,000.00</b>	<b>43,000.00</b>

**AcctClass: 490 - Transfers**

0210-000-49992 Transfer To Sewer	-	-	-	-
0210-000-49995 Transfer To Debt Service Fund	40,000.00	40,000.00	41,000.00	42,000.00
<b>Total Transfers</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>41,000.00</b>	<b>42,000.00</b>

## Fund 305 - Capital Improvement

Capital improvement planning has become a focal point to the Governing Body's implementation of strategic goals. The City's 5-year Capital Improvement Plan document was initially created in 2018 and 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 adjustments for the 2022 CIP is the inclusion of an annual contingency and the one-time transfer of \$850,000 in COVID Recovery act funding from the General Fund. The purpose of the contingency is in the event that projects progress faster than expected or cost more than expected such that the annual expenses exceed the projected budget amounts. Since the CIP rolls over from year to year, the yearly budget allocations are less critical than the overall project budgets. The COVID Recovery Act funding is yet to be programmed, so year-end balances in the CIP are accordingly inflated.

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 2022 revenues and projects, which we will incorporate into our 2022 budget.

### **2021 (Projected):**

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

- a) \$461,620 in reoccurring funding sources including:
  - Internal transfers from other funds
  - Federal Fund Exchange
  - CDBG
  - Excise Tax Collections
  - Courthouse Sales Tax
- b) \$550,000 from One-time sources
  - JoCo CARS for 91st Street Project
- c) \$2.1 Million in bond proceeds

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

- a) \$1,176,015 for the roundabout project
- b) \$250,000 for Lexington Avenue pedestrian crossing improvements.
- c) \$200,000 for Ottawa Street design
- d) \$70,000 for Miller Park Drainage project.
- e) \$20,000 for the annual sidewalk program.
- f) \$35,000 Transfer to Debt Service.
- g) \$78,800 for lighting on B Field in Miller Park.
- h) \$250,000 earmark for infrastructure improvements in support of economic development opportunities.
- i) \$50,000 for improvements to 83<sup>rd</sup> & Corliss intersection.
- j) \$55,000 for a truck lift in the street shop.

### **2022 (Budget):**

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

- a) \$1,377,270 in reoccurring funding sources. Including a one-time \$850,000 transfer from the General Fund
- b) \$900,000 in one-time funding sources
  - SMAC
  - Developer Contributions
  - KDOT.
- c) \$2.125 in GO Bonds

**2) Expenses / Projects:**

- a) \$35,000 – Paving of Sunflower Road
- b) \$250,000 – 83<sup>rd</sup> Street Bridge Replacement Design.
- c) \$75,000 – Downtown Streetscape Plan
- d) \$40,000 – Lexington Avenue Lighting
- e) \$1,216,000 – Ottawa Street
- f) \$60,000 – Sidewalks
- g) \$100,000 - CDBG Project
- h) \$150,000 – Demolition of structures at old Street Department Property.
- i) \$375,000 – Park Improvements
- j) \$400,000 earmark for infrastructure improvements in support of economic development opportunities.

DE SOTO, KANSAS FY 2022-2027 CAPITAL IMPROVEMENT PLAN

7/28/2021

	CAPITAL IMPROVEMENT FUND (305)	2020 Actual	2021 Budget	2021 Projected	2022 Proposed	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected	6-Year Total 2021-2026
	Beginning Balance	\$ 377,297	\$ 685,868	\$ 685,868	\$ 1,117,674	\$ 2,783,944	\$ 2,950,186	\$ 1,502,381	\$ 1,485,788	\$ 1,174,491	
	<b>Revenues</b>										
<b>Source #</b>											
	<b>Recurring</b>										
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)	\$ 107,578	\$ 65,000	\$ 65,000	\$ 65,650	\$ 66,307	\$ 66,970	\$ 67,639	\$ 68,316	\$ 68,999	\$ 399,881
5	Aquatic Center Paint Sinking Fund		\$ -		\$ -						\$ -
6	MISC Grant Monies		\$ -		\$ -						\$ -
7	Transfer from CDBG	\$ 79,085	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000
8	Transfer from Special Parks	\$ 25,375	\$ 35,000	\$ 35,000	\$ 40,000	\$ 40,400	\$ 41,006	\$ 41,826	\$ 42,663	\$ 43,516	\$ 240,895
9	Transfer from Special Highway	\$ 131,950	\$ 125,000	\$ 125,000	\$ 175,000	\$ 176,750	\$ 170,000	\$ 168,000	\$ 170,000	\$ 170,000	\$ 984,750
10	Transfer from Electric Utility	\$ 25,000	\$ 25,000	\$ 25,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 225,000
18	Excise Tax	\$ 40,100	\$ 50,000	\$ 45,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 245,000
19	Courthouse Sales Tax Transfer From GF Admin	\$ 92,120	\$ 66,620	\$ 66,620	\$ 916,620	\$ 67,786	\$ 69,219	\$ 70,942	\$ 72,725	\$ 74,570	\$ 1,263,911
	<b>TOTAL REOCCURING</b>	<b>\$ 501,208</b>	<b>\$ 466,620</b>	<b>\$ 461,620</b>	<b>\$ 1,377,270</b>	<b>\$ 531,242</b>	<b>\$ 527,195</b>	<b>\$ 528,407</b>	<b>\$ 533,703</b>	<b>\$ 537,085</b>	<b>\$ 3,959,437</b>
	<b>One-Time</b>										
13	JoCo CARS for Project #3	\$ 615,876									\$ -
14	Federal STP for roject #5					\$ 1,500,000					\$ 1,500,000
15	JoCo SMAC for Project # 11				\$ 150,000						\$ 150,000
21	91st & Lexington Benefit District for Project #26		\$ 450,000	\$ -							\$ -
22	JoCo CARS for Project #26		\$ 550,000	\$ 550,000							\$ 550,000
	Developer / Benefit District Contributions for Project #33		\$ -		\$ 250,000	\$ 200,000					\$ 450,000
27	KDOT Mutual Aid for Project #5					\$ 150,000					\$ 150,000
28	KDOT Funding for Project #11				\$ 500,000						\$ 500,000
29	CARS Funding for Project #33						\$ 500,000				\$ 500,000
30	STP/CARS/KDOT Funding for 83rd St Bike Lanes							\$ 1,000,000			\$ 1,000,000
	<b>TOTAL ONE TIME</b>	<b>\$ 615,876</b>	<b>\$ 1,000,000</b>	<b>\$ 550,000</b>	<b>\$ 900,000</b>	<b>\$ 1,850,000</b>	<b>\$ 500,000</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,800,000</b>
	<b>Bonds</b>										
16	Bond Proceeds for Project #11		\$ -		\$ 1,000,000						\$ 1,000,000
23	Bonds for Project #11, #26 & #30	\$ -	\$ 1,100,000	\$ 2,100,000							\$ 2,100,000
24	Bond Referendum - Parks & Rec Masterplan	\$ -									\$ -
25	GO or Revenue Bonds for Project #33										\$ -
31	GO Bonds NEW					\$ 1,000,000					\$ 1,000,000
32	GO Bonds for Waverly Water Tower				\$ 1,125,000						\$ 1,125,000
	<b>TOTAL BONDS</b>	<b>\$ -</b>	<b>\$ 1,100,000</b>	<b>\$ 2,100,000</b>	<b>\$ 2,125,000</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,225,000</b>
	<b>TOTAL REVENUES</b>	<b>\$ 1,117,084</b>	<b>\$ 2,566,620</b>	<b>\$ 3,111,620</b>	<b>\$ 4,402,270</b>	<b>\$ 3,381,242</b>	<b>\$ 1,027,195</b>	<b>\$ 1,528,407</b>	<b>\$ 533,703</b>	<b>\$ 537,085</b>	<b>\$ 13,984,437</b>

	CAPITAL IMPROVEMENT FUND (305)	2020 Projected	2021 Budget	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected	6-Year Total 2021-2026
	<b>Appropriations</b>										
<b>Project #</b>											
1	Sunflower WTP Improvements	\$ 5,681									\$ -
	<b>Project / Initiative</b>										
3	91st Street Westward Extension Construction	\$ 146,183									\$ -
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
26	Roundabout at 91st & Lexington Design	\$ 73,986		\$ 76,015							\$ 76,015
26	Roundabout at 91st & Lexington Construction		\$ 1,100,000	\$ 1,100,000							\$ 1,100,000
30	Lexington Avenue Pedestrian Crossing Improvements		\$ 250,000	\$ 250,000							\$ 250,000
	<b>HM1 Downtown Streetscape Plan</b>				\$ 75,000						\$ 75,000
	<b>HM1 Downtown Streetscape - (Phase I - Reduced scope)</b>					\$ 150,000					\$ 150,000
	<b>HM1 Downtown Streetscape - (Phase I - Reduced scope)</b>						\$ 150,000				\$ 150,000
	<b>HM1 Downtown Streetscape - (Phase II - Reduced scope)</b>							\$ 100,000			\$ 100,000
34	83rd & Corliss Intersection Improvements	\$ 50,000	\$ 50,000								\$ 50,000
35	Street Shop Column Lifts	\$ 55,000	\$ 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
11	Ottawa Street Reconstruction Design		\$ 280,000	\$ 200,000	\$ 60,000						\$ 260,000
11	Ottawa Street Reconstruction Const.				\$ 1,156,000						\$ 1,156,000
13	<b>Annual Sidewalk Program</b>	\$ 25,692	\$ 20,000	\$ 20,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 320,000
14	Arbor Ridge Sidewalk	\$ 157,588									\$ -
39	82nd Street Sidewalk CDBG	\$ -	\$ -	\$ 200,000							\$ 200,000
40	<b>83rd Street Bike Lanes Design</b>						\$ 150,000				\$ 150,000
40	<b>83rd Street Bike Lanes Construction</b>							\$ 850,000			\$ 850,000
44	<b>Annual CDBG Projects</b>				\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
41	<b>Waverly Water Tower design</b>					\$ 125,000					\$ 125,000
41	<b>Waverly Water Tower Construction</b>						\$ 1,000,000				\$ 1,000,000
42	<b>Additional Vertical Wells (2 in South Well Field)</b>								\$ 350,000		\$ 350,000
43	<b>Demo Structures at Shawnee Street Property</b>				\$ 150,000						\$ 150,000
7	<b>Paint Pool</b>				\$ -				\$ -		\$ -
12	Miller Park Drainage Design	\$ 7,528		\$ 20,000							\$ 20,000
12	Miller Park Drainage Const		\$ 50,000	\$ 50,000							\$ 50,000
16	Soccer Fields (Property Acquisition)	\$ -		\$ 180,000							\$ 180,000
27	Park & Rec Masterplan Bond Referendum Projects	\$ 8,072	\$ -		\$ -	\$ -					\$ -
	<b>HM 5 City Hall Rec Path</b>						\$ 150,000				\$ 150,000
31	Field Lighting for B Field		\$ 65,000	\$ 78,800							\$ 78,800
44	<b>Park Board Recommended - Imp. To Exist. Parks</b>				\$ 375,000						\$ 375,000
45	<b>Park Board Recommended - Sports Fields</b>				\$ -	\$ 200,000	\$ 360,000				\$ 560,000
18	Demolition of Old Water Plant										\$ -
19	Spring Drive Waterline										\$ -
	<b>HM 4 K-10 Monument Signage</b>					\$ 85,000					\$ 85,000
32	Infrastructure Feasibility Plan for Southwest Growth Area	\$ -		\$ 50,000							\$ 50,000
33	Infrastructure Improvements in Support of Economic Development Opportunities		\$ 800,000	\$ 250,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 300,000	\$ 300,000	\$ 2,150,000
	<b>City Hall Security Upgrades</b>			\$ 65,000							\$ 65,000
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	\$ 210,000
	<b>Total Appropriations</b>	<b>\$ 808,512</b>	<b>\$ 2,705,000</b>	<b>\$ 2,679,815</b>	<b>\$ 2,736,000</b>	<b>\$ 3,215,000</b>	<b>\$ 2,475,000</b>	<b>\$ 1,545,000</b>	<b>\$ 845,000</b>	<b>\$ 495,000</b>	<b>\$ 13,495,815</b>
	<b>Ending Balance</b>	<b>\$ 685,868</b>	<b>\$ 547,488</b>	<b>\$ 1,117,674</b>	<b>\$ 2,783,944</b>	<b>\$ 2,950,186</b>	<b>\$ 1,502,381</b>	<b>\$ 1,485,788</b>	<b>\$ 1,174,491</b>	<b>\$ 1,216,575</b>	



## Fund: 0305 - Capital Improvement Fund

## Department: 000 - Non-Departmental

## Revenue

AcctClass: 390 - Miscellaneous		2020 Budget	2020 Actual	2021 Budget	2022 Budget
0305-000-31900	Excise Tax	45,000.00	40,100.48	50,000.00	40,000.00
0305-000-35116	Bond Proceeds	750,000.00	-	1,100,000.00	2,125,000.00
0305-000-35121	Bond Premium	-	-	-	-
0305-000-35122	CARS Grant	-	615,875.78	-	-
0305-000-35130	Federal Fund Exchange	65,000.00	107,577.64	65,000.00	65,650.00
0305-000-36506	CARS 91st Street	-	-	-	-
0305-000-36507	91st St. Roundabout Benefit Dist	-	-	450,000.00	-
0305-000-36508	CARS - Roundabout	-	-	550,000.00	-
0305-000-36509	JoCo SMAC for Ottawa Street	-	-	-	150,000.00
0305-000-36510	Developer Contributions	-	-	-	250,000.00
0305-000-36511	KDOT Cost Share	-	-	-	500,000.00
0305-000-37110	Grant Monies	-	-	-	-
<b>Total Misc. Revenues</b>		<b>860,000.00</b>	<b>763,553.90</b>	<b>2,215,000.00</b>	<b>3,130,650.00</b>
AcctClass: 399 - Transfers					
0305-000-39981	Transfer From General Property Tax	66,620.00	66,620.00	66,620.00	916,620.00
0305-000-39986	Transfer From Electric Utility Fund	25,000.00	27,814.78	25,000.00	40,000.00
0305-000-39992	Transfer From CDBG	100,000.00	79,084.75	100,000.00	100,000.00
0305-000-39993	Transfer From Transient Guest	-	-	-	-
0305-000-39994	Transfer From Special Parks	25,375.00	25,375.00	35,000.00	40,000.00
0305-000-39995	Transfer From Special Hwy	131,950.00	131,950.00	125,000.00	175,000.00
<b>Total Transfers</b>		<b>348,945.00</b>	<b>330,844.53</b>	<b>351,620.00</b>	<b>1,271,620.00</b>
<b>Total Revenues</b>		<b>1,208,945.00</b>	<b>1,094,398.43</b>	<b>2,566,620.00</b>	<b>4,402,270.00</b>

## Expense

AcctClass: 430 - Contractual					
0305-000-44223	Sidewalks	20,000.00	25,692.40	20,000.00	60,000.00
0305-000-44225	2020 Parks & Rec Bon Referendum	-	8,072.26	-	-
0305-000-44293	2015-2016 Water Plant Improvmt	-	5,680.84	-	-
0305-000-44332	City Hall Capital Improvements	120,000.00	79,080.13	-	-
0305-000-44727	91st Street	-	146,183.02	-	-
0305-000-44732	CDBG	-	157,588.00	-	100,000.00
0305-000-44738	Public Works Facility Improvements	270,000.00	269,702.78	-	-
0305-000-44739	Miller Park Drainage	30,000.00	7,527.50	50,000.00	-
0305-000-44740	95th St. Sewer Extension	150,000.00	-	-	-
0305-000-44741	95th & Lexington Roundabout	250,000.00	122,371.75	1,100,000.00	-
0305-000-44744	Miller Park B Field Lighting	-	46,520.00	65,000.00	-
0305-000-44745	Lexinton Ave Pedestrian Crossing	-	-	250,000.00	-
0305-000-44746	Ottawa St. Reconstruction	-	-	280,000.00	-
0305-000-44747	Infrastructure in Support of EDC	-	-	800,000.00	-
0305-000-44748	83rd & Corliss Intersection	-	-	50,000.00	-
0305-000-44749	Column Lifts for Street Dept	-	-	55,000.00	-
0305-000-44751	Downtown Streetscape Plan	-	-	-	75,000.00
0305-000-44752	Lexington Avenue Lighting	-	-	-	40,000.00
0305-000-44753	Ottawa Street Construction	-	-	-	1,216,000.00
0305-000-44754	8620 Shawnee St. Demo	-	-	-	150,000.00
0305-000-44755	Improvements to Existing Parks	-	-	-	375,000.00
0305-000-44756	SW Growth Area Infrastructure	-	-	-	400,000.00
0305-000-44757	Sunflower Road Repaving	-	-	-	35,000.00
0305-000-44758	83rd Street Bridge Design	-	-	-	250,000.00

<b>Total Contractual</b>	<b>840,000.00</b>	<b>868,418.68</b>	<b>2,670,000.00</b>	<b>2,701,000.00</b>
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	2020 Budget	2020 Actual	2021 Budget	2022 Budget
<b>AcctClass: 450 - Expenses</b>				
0305-000-49700 Annual Contingency	-	-	-	1,000,000.00
<b>Total Misc. Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000,000.00</b>
<b>AcctClass: 490 - Transfers</b>				
0305-000-49995 Transfer to Debt Service Fund	35,000.00	35,000.00	35,000.00	35,000.00
<b>Total Transfers</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>35,000.00</b>
<b>Total Expenses</b>	<b>875,000.00</b>	<b>903,418.68</b>	<b>2,705,000.00</b>	<b>3,736,000.00</b>

## Fund 602 - Electric Utility

The Electric Utility budget for 2022 reflects the fifth 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 2022, expenses include the following:

- \$128,971 for a bucket truck for the street department.
- \$25,013 for an SUV for the sewer department
- \$39,082 for two utility trucks in the water department.

At the time of budget adoption we intend to lease the above-referenced SUV and utility trucks, which will result in \$64,095 less expenditures in 2020. Nevertheless the allocation remains budgeted in the event the lease arrangements are not implemented.



Vehicle & Equipment Replacement Program				Electric Reserve Loan & Payment Schedules							
Rolling Stock											
	Term (years)		5								
	Interest Rate		3%								
Original Equipment Description (2017 or Prior)	Replacement Equipment Description (2018 or After)	Replacement Cost	Salvage / Sale value	2020 Actual	2021 Projected	2022 Budget	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected
<b>Inspections Department</b>											
Ford F-150 Pickup with Mid-Box	TBD	\$ 27,500	\$ 4,125						\$6,004.75	\$6,004.75	\$6,004.75
Ford F-150 Pickup	Ford F150 4x4	\$ 25,000	\$ 3,750					\$5,458.86	\$5,458.86	\$5,458.86	\$5,458.86
N/A	Ford F150 4x4	\$ 25,000	\$ 3,750			\$5,458.86	\$5,458.86	\$5,458.86	\$5,458.86	\$5,458.86	\$5,458.86
<b>Total Inspections</b>						\$5,458.86	\$5,458.86	\$10,917.73	\$16,922.48	\$16,922.48	\$11,463.61
<b>Parks Department</b>											
GMC 1500 Pickup	Ford F 250 4x2	\$ 34,668	\$ 5,200	\$8,103.09	\$8,103.09	\$8,103.09	\$8,103.09				
Ford F-150 Pick-Up	TBD	\$ 22,000	\$ 3,300					\$4,803.80	\$4,803.80	\$4,803.80	\$4,803.80
GMC 3500 Flat Bed	TBD	\$ 45,000	\$ 6,750					\$9,825.96	\$9,825.96	\$9,825.96	\$9,825.96
Ford F-250 with Service Body	Ford F 250 4x2	\$ 36,779	\$ 5,517	\$8,926.91	\$8,926.91	\$8,926.91	\$8,926.91				
<b>Total Parks</b>				\$17,030.00	\$17,030.00	\$17,030.00	\$26,855.96	\$14,629.76	\$14,629.76	\$14,629.76	\$14,629.76
<b>Street Department</b>											
Ford F-150 Pick-Up	TBD	\$ 25,000	\$ 3,750						\$5,458.86	\$5,458.86	\$5,458.86
GMC 1500 Pickup	Ford F 250 4x4	\$ 34,982	\$ 5,247	\$7,636.90	\$7,636.90	\$7,636.90	\$7,636.90				
None	Ford F-350 with Service Body	\$ 52,668	\$ 7,900	\$8,734.00	\$11,749.00	\$11,749.00	\$11,749.00	\$11,749.00			
Peterbilt	TBD	\$ 200,000	\$ 30,000								\$43,670.91
Ford F-700 Water Truck with 1600 Gal Tank	TBD	\$ 100,000	\$ 15,000								
Chevrolet C-7500 Dump Truck 5 Yard	2019 Peterbilt 348	\$ 161,554	\$ 24,233	\$26,784.00	\$26,784.00	\$26,784.00	\$26,784.00				
International 7400 Cab and Chassis With Ford F-350 with Flat Bed	2021 Peterbilt 348	\$ 239,286	\$ 35,893		\$37,120.00	\$43,829.00	\$43,829.00	\$43,829.00	\$43,829.00	\$43,829.00	\$43,829.00
Ford F-550 with Flat Bed	TBD	\$ 60,000	\$ 9,000					\$13,101.27	\$13,101.27	\$13,101.27	\$13,101.27
Ford F-550 with Flat Bed	TBD	\$ 100,000	\$ 15,000					\$21,835.46	\$21,835.46	\$21,835.46	\$21,835.46
N/A	Bucket Truck	\$ 165,000	\$ 24,750			\$36,028.50	\$36,028.50	\$36,028.50	\$36,028.50	\$36,028.50	\$36,028.50
<b>Total Street</b>				\$ 43,154.90	\$ 83,289.90	\$ 126,027.40	\$ 139,128.68	\$ 126,543.24	\$ 120,253.10	\$ 120,253.10	\$ 84,066.51
<b>Wastewater Department</b>											
Ford F-250 with Reading U98A Service Body	TBD	\$ 40,000	\$ 6,000						\$8,734.18	\$8,734.18	\$8,734.18
Ford F-150 Pick-Up	Ford Explorer 4x4	\$ 32,000	\$ 4,800			\$6,987.35	\$6,987.35	\$6,987.35	\$6,987.35	\$6,987.35	
<b>Total Wastewater</b>				\$ -	\$ -	\$ 6,987.35	\$ 6,987.35	\$ 6,987.35	\$ 15,721.53	\$ 15,721.53	\$ 8,734.18
<b>Water Department</b>											
Chevrolet S-10 Pickup	Ford F-150 Pickup	\$ 25,000	\$ 3,750			\$5,458.86	\$5,458.86	\$5,458.86	\$5,458.86	\$5,458.86	
Ford F-150 Pickup	F-150 4x4	\$ 25,000	\$ 3,750			\$5,458.86	\$5,458.86	\$5,458.86	\$5,458.86	\$5,458.86	
Ford F-250 Pickup	Ford F 250 4x4 Crew cab	\$ 32,396	\$ 4,859	\$ 6,660.00	\$ 6,456.00	\$ 6,456.00	\$ 6,456.00	\$ 6,456.00			
Ford F-150 Pickup 4x4	Ford F 250 4x4 Reglar cab	\$ 29,207	\$ 4,381	\$ 6,660.00	\$ 6,456.00	\$ 6,456.00	\$ 6,456.00	\$ 6,456.00			
International 4900 Dump Truck 5 Yard	TBD	\$ 165,000	\$ 24,750							\$36,028.50	\$36,028.50
Ford F-350 with Service Body	Ford F-350 with Service Body	\$ 52,668	\$ 7,900					\$11,500.30	\$11,500.30	\$11,500.30	\$11,500.30
Ford F-550 With Utility Bed	TBD	\$ 100,000	\$ 15,000						\$21,835.46	\$21,835.46	\$21,835.46
<b>Total Water</b>				\$ 13,320.00	\$ 12,912.00	\$ 23,829.73	\$ 35,330.03	\$ 35,330.03	\$ 44,253.48	\$ 80,281.99	\$ 69,364.26
<b>Admin. Department</b>											
Ford Fusion sedan	TBD	\$ 20,000	\$ 3,000					\$4,367.09	\$4,367.09	\$4,367.09	\$4,367.09
<b>Total Admin.</b>				\$ -	\$ -	\$ -	\$ -	\$ 4,367.09	\$ 4,367.09	\$ 4,367.09	\$ 4,367.09

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

Electric Reserve Fund Analysis	2020 Actual	2021 Projected	2022 Budget	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Beginning Balance	\$ 1,539,586	\$ 1,555,653	\$ 1,570,175	\$ 1,563,701	\$ 1,663,872	\$ 1,743,162	\$ 1,823,718	\$ 1,957,672
Rolling Stock Replacement Program Revenues	\$ 71,206	\$ 113,232	\$ 179,333	\$ 213,761	\$ 198,775	\$ 216,147	\$ 252,176	\$ 192,625
Previously Existing Lease Purchase Payments	\$ 59,132	\$ 42,457			\$ -	\$ -	\$ -	\$ -
Transfer from Water Fund. Repayment for Commerce								
Interest Income	\$ 27,815	\$ 28,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000
Vehicle Sale Revenues		\$ 58,000	\$ 40,800	\$ 23,650	\$ 25,050	\$ 28,875	\$ 24,750	\$ 30,000
<b>Total Revenues</b>	<b>\$ 158,152</b>	<b>\$ 241,688</b>	<b>\$ 246,133</b>	<b>\$ 263,411</b>	<b>\$ 249,825</b>	<b>\$ 271,022</b>	<b>\$ 302,926</b>	<b>\$ 248,625</b>
Rolling Stock Expenses	\$ 114,271	\$ 202,166	\$ 212,608	\$ 123,240	\$ 130,535	\$ 150,467	\$ 128,971	\$ 156,329
Transfer to CIP	\$ 27,815	\$ 25,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
<b>Total Expenses</b>	<b>\$ 142,086</b>	<b>\$ 227,166</b>	<b>\$ 252,608</b>	<b>\$ 163,240</b>	<b>\$ 170,535</b>	<b>\$ 190,467</b>	<b>\$ 168,971</b>	<b>\$ 196,329</b>
<b>Ending Balance</b>	<b>\$ 1,555,653</b>	<b>\$ 1,570,175</b>	<b>\$ 1,563,701</b>	<b>\$ 1,663,872</b>	<b>\$ 1,743,162</b>	<b>\$ 1,823,718</b>	<b>\$ 1,957,672</b>	<b>\$ 2,009,969</b>

**Fund: 0602 - Electric Utility Investment Fd****Department: 000 - Non-Departmental****Revenue****AcctClass: 325 - Interest**

	2020 Budget	2020 Actual	2021 Budget	2022 Budget
0602-000-36112 Interest Earnings	25,000.00	27,814.78	25,000.00	26,000.00
<b>Total Interest</b>	<b>25,000.00</b>	<b>27,814.78</b>	<b>25,000.00</b>	<b>26,000.00</b>

**AcctClass: 390 - Miscellaneous**

0602-000-36600 Park Land	-	-	-	
0602-000-37110 Grant Monies	-	-	-	
0602-000-37150 Loan Repayment	-	-	-	
0602-000-37500 Sale of Asset	-	-	-	40,800.00
<b>Total Misc. Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,800.00</b>

**AcctClass: 399 - Transfers**

0602-000-37160 Water Fund Loan Repymt	13,320.00	26,640.00	12,911.00	23,830.00
0602-000-37170 General Fund Loan Repymt	99,157.00	100,343.12	136,276.00	148,516.00
0602-000-37175 Sewer Loan Repayment	16,675.00	16,675.04	-	6,987.00
0602-000-37185 Vehicle Replacement Transfer	-	-	-	
0602-000-39990 Transfer From Water	-	-	-	
<b>Total Transfers</b>	<b>129,152.00</b>	<b>143,658.16</b>	<b>149,187.00</b>	<b>179,333.00</b>

<b>Total Revenues</b>	<b>154,152.00</b>	<b>171,472.94</b>	<b>174,187.00</b>	<b>246,133.00</b>
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**Expense****AcctClass: 420 - Commodities**

0602-000-46800 Land	-	-	-	
<b>Total Commodities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**AcctClass: 450 - Expenses**

0602-000-46500 Trucks & Equipment Purchase	271,000.00	114,271.00	170,000.00	212,608.00
<b>Total Misc. Expenses</b>	<b>271,000.00</b>	<b>114,271.00</b>	<b>170,000.00</b>	<b>212,608.00</b>

**AcctClass: 490 - Transfers**

0602-000-49994 Transfer To General Fund	-	-	-	
0602-000-49996 Transfer to Capital Improvement Fund	25,000.00	27,814.78	25,000.00	40,000.00
<b>Total Transfers</b>	<b>25,000.00</b>	<b>27,814.78</b>	<b>25,000.00</b>	<b>40,000.00</b>

<b>Total Expenses</b>	<b>296,000.00</b>	<b>142,085.78</b>	<b>195,000.00</b>	<b>252,608.00</b>
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## 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 2022 expense budget for the fund totals \$5,500, which is up from the 2020 budget of \$4,000. These funds are used to purchase banners, equipment and supplies to help maintain the City recreation facilities, primarily the baseball fields.



**Fund: 0211 - Sponsorship Fund****Department: 000 - Non-Departmental****Revenue**

<b>AcctClass: 360 - Parks &amp; Recreation</b>		<b>2020 Budget</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>
0211-000-34345	Banner Sponsors	2,750.00	1,200.00	2,750.00	2,750.00
0211-000-34355	Team Sponsors	500.00	350.00	500.00	500.00
0211-000-34365	Soccer Club	-	-	-	-
0211-000-34375	Vending Concessions	750.00	252.06	750.00	750.00
<b>Total Parks &amp; Recreation</b>		<b>4,000.00</b>	<b>1,802.06</b>	<b>4,000.00</b>	<b>4,000.00</b>
<b>AcctClass: 390 - Miscellaneous</b>					
0211-000-37500	Sale of Assets	-	-	-	-
<b>Total Misc. Revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>		<b>4,000.00</b>	<b>1,802.06</b>	<b>4,000.00</b>	<b>4,000.00</b>

**Expense**

<b>AcctClass: 420 - Commodities</b>					
0211-000-44330	Recreation Supplies	1,750.00	-	1,750.00	2,000.00
0211-000-44380	Concessions	800.00	135.99	800.00	1,000.00
0211-000-44410	Banners	800.00	-	800.00	1,000.00
0211-000-44500	Tools & Equipment	650.00	-	650.00	1,500.00
<b>Total Expenses</b>		<b>4,000.00</b>	<b>135.99</b>	<b>4,000.00</b>	<b>5,500.00</b>

## Fund 212 – Community Center Building Maintenance

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

Revenues for this fund come solely from a \$35,000 transfer from the Community Center budget in the General Fund. For 2022, the entire \$35,000 allocation is budgeted for “2022 Building Improvements”. It is our intent to designate expenditures by year moving forward.





## Fund: 0212 - Community Center Bldg Maintenance Fund

## Department: 000 - Non-Departmental

## Revenue

## AcctClass: 399 - Transfers

	2020 Budget	2020 Actual	2021 Budget	2022 Budget
0212-000-39983 Transfer from General	35,000.00	35,000.00	30,000.00	35,000.00
<b>Total Transfers</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>30,000.00</b>	<b>35,000.00</b>

## Expense

## AcctClass: 420 - Commodities

0212-000-46400 Building Maintenance				
<b>Total Commodities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## AcctClass: 430 - Contractual

0212-000-46420 Building Improvements	35,000.00	30,660.02	35,000.00	35,000.00
0212-000-46421 Storm Shelter	-	4,339.98	-	-
<b>Total Misc. Expenses</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>35,000.00</b>

<b>Total Expenses</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>35,000.00</b>
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## Fund 213 – Aquatic Center Maintenance

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

Revenues for this fund come solely from a \$30,000 transfer from the Pool budget in the General Fund. We currently project a fund balance of \$27,500 to end 2021, so the 2022 budget includes a contingency item allocation that could be used to spend the remaining balance in the fund.



**Fund: 0213 - Aquatic Center Maintenance Fund****Department: 000 - Non-Departmental****Revenues****AcctClass: 399 - Transfers**

	<b>2020 Budget</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>
0213-000-39983 Transfer from General	32,500.00	32,500.00	30,000.00	30,000.00
<b>Total Transfers</b>	<b>32,500.00</b>	<b>32,500.00</b>	<b>30,000.00</b>	<b>30,000.00</b>

**Expenses****AcctClass: 450 - Expenses**

0213-000-46420 Aquatic Center Improvements	32,500.00	-	30,000.00	35,000.00
Contingency				27,500.00
<b>Total Expenses</b>	<b>32,500.00</b>	<b>-</b>	<b>30,000.00</b>	<b>62,500.00</b>

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# STATE BUDGET FORMS





**Computation to Determine Limit for 2022**

		<b>Amount of Levy</b>
1. Total tax levy amount in 2021 budget		+ \$ <u>2,159,715</u>
2. Library levy in 2021 budget		- \$ _____
Other tax entity levy in 2021 budget		- \$ _____
3. Net tax levy		\$ <u>2,159,715</u>

**Percentage Adjustments**

4. New improvements, remodeling and renovations for 2021 :		+ <u>1,575,714</u>	
5. Increase in personal property for 2021 :			
5a. Personal property 2021	+ <u>3,141,031</u>		
5b. Personal property 2020	- <u>3,238,071</u>		
5c. Increase in personal property (5a minus 5b)		+ <u>0</u>	
			(Use Only if > 0)
6. Valuation of annexed territory for 2021 :			
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 2021 :		+ <u>453,481</u>	
8. Expiration of property tax abatements		+ <u>0</u>	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)		+ _____	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		<u>2,075,608</u>	
11. Total estimated valuation July 1, 2021	<u>96,331,805</u>		
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		<u>0.0220</u>	
13. Percentage adjustment increase (12 times 3)		+ \$ <u>47,559</u>	
14. Consumer Price Index for all urban consumers for calendar year 2020 (5 year average)		<u>1.80%</u>	
15. Consumer Price Index adjustment (Line 3 times Line 14)		\$ <u>38,875</u>	
<b>16. Total Percentage Adjustments</b>		<b>\$ <u>86,434</u></b>	

**Revenue Adjustments**

17. Property tax revenues for debt service in 2022 budget:		+ <u>385,319</u>
Property tax revenues for debt service in 2021 budget:		- <u>449,388</u>
Increased property tax revenues spent on debt service		<u>0</u>

18. Property tax revenues spent for public building commission and lease payments in the 2022 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+	_____
Property tax revenues spent for public building commission and lease payments in the 2020 budget: Increase property tax revenues spent on public building commission and lease payments		-	_____
			0
19. Property tax revenues spent on special assessments in the 2022 budget: (Do not include amounts already reported in debt service levy)		+	_____
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2022 budget:		+	_____
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2022 budget:		+	_____
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2022 budget:		+	_____
23. Law enforcement expenses - 2022 budget:		+	_____
Law enforcement expenses - 2021 budget:		-	_____
CPI adjustment	1.80%		0
Increased law enforcement expenses in 2022 budget: (Do not include building construction or remodeling costs)			0
24. Fire protection expenses - 2022 budget:		+	_____
Fire protection expenses - 2021 budget:		-	_____
CPI adjustment	1.80%		0
Increased fire protection expense in 2022 budget: (Do not include building construction or remodeling costs)			0
25. Emergency medical expenses - 2022 budget:		+	_____
Emergency medical expenses - 2021 budget:		-	_____
CPI adjustment	1.80%		0
Increased emergency medical expenses in 2022 budget: (Do not include building construction or remodeling costs)			0
<b>26. Total Revenue Adjustments</b>			<b>0</b>
<b>Levies on Behalf of Another Political or Governmental Subdivision</b>			
27. Library Levy - 2022 budget:		+	_____
Other tax entity levy - 2022 budget:		+	_____
Other tax entity levy - 2022 budget:		+	_____
<b>28. Total Levies on Behalf of Another Political or Governmental Subdivision</b>			<b>0</b>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)		+	_____
<b>30. Total Computed Tax Levy</b>			<b>2,246,149</b>

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

Budgeted Fund for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,211,494	103,949	1,554	401	2,160	0
Debt Service	449,388	38,558	576	149	802	0
Library						
Law Enforcement	498,833	42,801	640	165	890	0
<b>TOTAL</b>	<b>2,159,715</b>	<b>185,308</b>	<b>2,770</b>	<b>715</b>	<b>3,852</b>	<b>0</b>

County Treas Motor Vehicle Estimate	<u>185,308</u>				
County Treas Recreational Vehicle Estimate		<u>2,770</u>			
County Treas 16/20M Vehicle Estimate			<u>715</u>		
County Treas Commercial Vehicle Tax Estimate				<u>3,852</u>	
County Treas Watercraft Tax Estimate					<u>0</u>
Motor Vehicle Factor	<u>0.08580</u>				
Recreational Vehicle Factor		<u>0.00128</u>			
16/20M Vehicle Factor			<u>0.00033</u>		
Commercial Vehicle Factor				<u>0.00178</u>	
Watercraft Factor					<u>0.00000</u>





City of De Soto, KS

2022

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2021	Payments Due 2021	Payments Due 2022
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>

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





City of De Soto, KS

2022

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Expenditures:</b>			
<b>General Administration</b>			
Salaries	601,794	616,000	643,437
Contractual	763,062	407,350	487,000
Commodities	70,411	25,500	27,124
Capital Outlay	241,392	750,000	750,000
Transfers/Expenses	87,591	86,120	970,910
Employee Benefits	310,454	331,821	409,666
<b>Total</b>	<b>2,074,704</b>	<b>2,216,791</b>	<b>3,288,137</b>
<b>Community Development</b>			
Salaries	193,616	206,500	117,771
Contractual	9,453	12,250	7,890
Commodities	5,235	4,970	2,420
Capital Outlay			
<b>Total</b>	<b>208,304</b>	<b>223,720</b>	<b>128,081</b>
<b>Building Inspections</b>			
Salaries	179,855	226,000	270,498
Contractual	9,100	12,050	21,885
Commodities	6,009	7,700	10,975
Capital Outlay			5,459
<b>Total</b>	<b>194,964</b>	<b>245,750</b>	<b>308,817</b>
<b>Court</b>			
Salaries	64,367	64,781	67,219
Contractual	87,223	83,650	90,290
Commodities	3,958	4,300	4,500
Capital Outlay			
<b>Total</b>	<b>155,548</b>	<b>152,731</b>	<b>162,009</b>
<b>Community Center</b>			
Salaries	103,051	116,100	117,111
Contractual	308,750	32,550	37,534
Commodities	43,040	23,700	31,800
Capital Outlay	8,103	8,103	8,103
Transfer	35,000	30,000	35,000
<b>Total</b>	<b>497,944</b>	<b>210,453</b>	<b>229,548</b>
<b>Streets</b>			
Salaries	372,820	446,000	461,376
Contractual	335,027	350,275	382,912
Commodities	258,957	178,050	198,900
Capital Outlay	505,087	573,693	699,434
<b>Total</b>	<b>1,471,891</b>	<b>1,548,018</b>	<b>1,742,622</b>
<b>Parks</b>			
Salaries	185,911	219,500	234,741
Contractual	72,090	63,385	70,036
Commodities	39,207	53,800	68,700
Capital Outlay	41,374	49,477	23,070
<b>Total</b>	<b>338,581</b>	<b>386,162</b>	<b>396,547</b>
<b>Aquatic Center</b>			
Salaries	143,996	225,688	228,273
Contractual	48,945	26,150	27,890
Commodities	24,526	83,925	60,100
Capital Outlay		0	75,000
Transfer/Expenses	32,863	30,000	30,000
<b>Total</b>	<b>250,330</b>	<b>365,763</b>	<b>421,263</b>
<b>Page Total</b>	<b>5,192,267</b>	<b>5,349,388</b>	<b>6,677,024</b>

City of De Soto, KS

2022

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Page 2 -Total	0	0	0
Page 1 -Total	5,192,267	5,349,388	6,677,024
<b>Grand Total</b>	<b>5,192,267</b>	<b>5,349,388</b>	<b>6,677,024</b>

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

City of De Soto, KS

2022

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

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Debt Service</b>			
Unencumbered Cash Balance Jan 1	663,790	754,754	797,244
Receipts:			
Ad Valorem Tax	339,714	449,388	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,102	6,000	3,000
Motor Vehicle Tax	29,247	28,752	38,558
Recreational Vehicle Tax	430	402	576
16/20M Vehicle Tax	140	1,296	149
Commercial Vehicle Tax	849	0	802
Watercraft Tax	158	0	0
Specials	70,123	0	0
Delinquent Specials	66	100	0
Sales Tax	599,230	600,000	567,000
Transfers	660,334	641,334	717,952
Bond Rebates	38,620	44,613	0
Interest on Idle Funds	10,889	9,000	10,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,752,903</b>	<b>1,780,885</b>	<b>1,338,037</b>
<b>Resources Available:</b>	<b>2,416,693</b>	<b>2,535,639</b>	<b>2,135,281</b>
Expenditures:			
Bond Principal	995,000	1,070,532	1,075,000
Bond Interest	666,939	667,863	533,750
Cash Basis Reserve			911,850
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,661,939</b>	<b>1,738,395</b>	<b>2,520,600</b>
Unencumbered Cash Balance Dec 31	754,754	797,244	xxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	2,045,421	2,368,595	2,520,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,520,600
		Tax Required	385,319
		Delinquent Comp Rate: 0.0%	0
		Amount of 2021 Ad Valorem Tax	385,319

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Library</b>			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2021 Ad Valorem Tax	0

**CPA Summary**

City of De Soto, KS

2022

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

Adopted Budget <b>Law Enforcement</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	104,954	101,178	97,127
Receipts:			
Ad Valorem Tax	473,227	498,833	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,149	4,500	6,000
Motor Vehicle Tax	39,904	40,051	42,801
Recreational Vehicle Tax	566	560	640
16/20M Vehicle Tax	168	1,805	165
Commercial Vehicle Tax	1,151	0	890
Watercraft Tax	223	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>519,388</b>	<b>545,749</b>	<b>50,496</b>
<b>Resources Available:</b>	<b>624,342</b>	<b>646,927</b>	<b>147,623</b>
Expenditures:			
Contingency		4,000	4,000
Contractual	523,164	545,800	556,000
Cash Balance Reserve			88,580
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>523,164</b>	<b>549,800</b>	<b>648,580</b>
Unencumbered Cash Balance Dec 31	101,178	97,127	xxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	592,099	655,500	648,580
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	648,580
		Tax Required	500,957
		Delinquent Comp Rate: 0.0%	0
		Amount of 2021 Ad Valorem Tax	500,957

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>0</b>			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2021 Ad Valorem Tax	0

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

2022

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

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	24,683	26,209	54,579
Receipts:			
State of Kansas Gas Tax	168,476	168,370	167,460
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>168,476</b>	<b>168,370</b>	<b>167,460</b>
<b>Resources Available:</b>	<b>193,159</b>	<b>194,579</b>	<b>222,039</b>
Expenditures:			
Transfers	166,950	140,000	190,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>166,950</b>	<b>140,000</b>	<b>190,000</b>
Unencumbered Cash Balance Dec 31	26,209	54,579	32,039
2020/2021/2022 Budget Authority Amount:	166,950	140,000	190,000

Adopted Budget <b>Special Parks</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	44,418	73,775	69,275
Receipts:			
Kaw Sand	10,000	10,000	10,000
Park Fees	25,197	3,000	15,000
Liquor Tax	19,535	17,500	11,666
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>54,732</b>	<b>30,500</b>	<b>36,666</b>
<b>Resources Available:</b>	<b>99,150</b>	<b>104,275</b>	<b>105,941</b>
Expenditures:			
Transfer	25,375	35,000	40,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>25,375</b>	<b>35,000</b>	<b>40,000</b>
Unencumbered Cash Balance Dec 31	73,775	69,275	65,941
2020/2021/2022 Budget Authority Amount:	25,375	35,000	40,000

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

2022

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

Adopted Budget <b>Transient Guest</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	44,321	36,371	26,371
Receipts:			
Transient Guest Tax	20,050	22,000	24,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>20,050</b>	<b>22,000</b>	<b>24,000</b>
<b>Resources Available:</b>	<b>64,371</b>	<b>58,371</b>	<b>50,371</b>
Expenditures:			
Exconomic Development	28,000	27,500	28,000
Expenses		4,500	4,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>28,000</b>	<b>32,000</b>	<b>32,000</b>
Unencumbered Cash Balance Dec 31	36,371	26,371	18,371
2020/2021/2022 Budget Authority Amount:	34,000	32,000	32,000

Adopted Budget <b>Water Maintenance</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	43,458	99,483	89,483
Receipts:			
Development Fees	31,025	25,000	25,000
Transfer from Water	45,000	45,000	45,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>76,025</b>	<b>70,000</b>	<b>70,000</b>
<b>Resources Available:</b>	<b>119,483</b>	<b>169,483</b>	<b>159,483</b>
Expenditures:			
Transfer	20,000	20,000	20,000
Expenses		60,000	65,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>20,000</b>	<b>80,000</b>	<b>85,000</b>
Unencumbered Cash Balance Dec 31	99,483	89,483	74,483
2020/2021/2022 Budget Authority Amount:	75,000	80,000	85,000

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

2022

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

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Sewer Maintenance</b>			
Unencumbered Cash Balance Jan 1	93,042	109,261	90,261
Receipts:			
Development Fees	42,775	50,000	50,000
Transfers	15,000	15,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>57,775</b>	<b>65,000</b>	<b>65,000</b>
<b>Resources Available:</b>	<b>150,817</b>	<b>174,261</b>	<b>155,261</b>
Expenditures:			
Transfer	40,000	41,000	42,000
Expenses	1,556	43,000	43,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>41,556</b>	<b>84,000</b>	<b>85,000</b>
Unencumbered Cash Balance Dec 31	109,261	90,261	70,261
2020/2021/2022 Budget Authority Amount:	95,000	84,000	85,000

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Refuse</b>			
Unencumbered Cash Balance Jan 1	75,234	82,740	101,640
Receipts:			
Refuse Charges	568,515	610,900	625,850
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>568,515</b>	<b>610,900</b>	<b>625,850</b>
<b>Resources Available:</b>	<b>643,749</b>	<b>693,640</b>	<b>727,490</b>
Expenditures:			
Contractual	561,009	592,000	630,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>561,009</b>	<b>592,000</b>	<b>630,000</b>
Unencumbered Cash Balance Dec 31	82,740	101,640	97,490
2020/2021/2022 Budget Authority Amount:	600,000	630,000	630,000

**CPA Summary**

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City of De Soto, KS

2022

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

Adopted Budget <b>Sponsorship</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	25,579	27,245	29,020
Receipts:			
Charges for Services	1,802	5,775	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,802</b>	<b>5,775</b>	<b>4,000</b>
<b>Resources Available:</b>	<b>27,381</b>	<b>33,020</b>	<b>33,020</b>
Expenditures:			
Commodities	136	4,000	5,500
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>136</b>	<b>4,000</b>	<b>5,500</b>
Unencumbered Cash Balance Dec 31	27,245	29,020	27,520
2020/2021/2022 Budget Authority Amount:	4,000	4,000	5,500

Adopted Budget <b>Communtiy Center Maintenance</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfer	35,000	30,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>35,000</b>	<b>30,000</b>	<b>35,000</b>
<b>Resources Available:</b>	<b>35,000</b>	<b>30,000</b>	<b>35,000</b>
Expenditures:			
Commodities	35,000	30,000	35,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>35,000</b>	<b>30,000</b>	<b>35,000</b>
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	35,000	30,000	35,000

**CPA Summary**

City of De Soto, KS

2022

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

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Aquatic Center Maintenance</b>			
Unencumbered Cash Balance Jan 1	0	32,500	32,500
Receipts:			
Transfer	32,500	30,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>32,500</b>	<b>30,000</b>	<b>30,000</b>
<b>Resources Available:</b>	<b>32,500</b>	<b>62,500</b>	<b>62,500</b>
Expenditures:			
Commodities	0	30,000	35,000
Contingency			27,500
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>30,000</b>	<b>62,500</b>
Unencumbered Cash Balance Dec 31	32,500	32,500	0
2020/2021/2022 Budget Authority Amount:	32,500	30,000	62,500

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Technology</b>			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfers			18,760
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>18,760</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>18,760</b>
Expenditures:			
Commodities			6,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>6,000</b>
Unencumbered Cash Balance Dec 31	0	0	12,760
2020/2021/2022 Budget Authority Amount:	0	0	6,000

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

**NON-BUDGETED FUNDS (A)**  
*(Only the actual budget year for 2020 is to be shown)*

2022

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
<b>Capital Improvement</b>		<b>ancement Community Fou</b>		<b>Shughart Trust</b>		<b>Nonexpendable Trust</b>		<b>CDBG</b>		<b>Total</b>
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	376,624	Cash Balance Jan 1	36	Cash Balance Jan 1	24,444	Cash Balance Jan 1	1,539,585	Cash Balance Jan 1	0	1,940,689
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Exise Tax	40,100			Interest	299	Interest	27,815	Grant	79,085	
Grants	723,453					Transfers	130,338			
Bonds						Sale of Assets				
Transfer	330,845									
<b>Total Receipts</b>	<b>1,094,398</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>299</b>	<b>Total Receipts</b>	<b>158,153</b>	<b>Total Receipts</b>	<b>79,085</b>	<b>1,331,935</b>
<b>Resources Available:</b>	<b>1,471,022</b>	<b>Resources Available:</b>	<b>36</b>	<b>Resources Available:</b>	<b>24,743</b>	<b>Resources Available:</b>	<b>1,697,738</b>	<b>Resources Available:</b>	<b>79,085</b>	<b>3,272,624</b>
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	864,017	Commodities				Expenses	114,271	Capital Projects	79,085	
Transfers	35,000					Transfer	27,815			
<b>Total Expenditures</b>	<b>899,017</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>142,086</b>	<b>Total Expenditures</b>	<b>79,085</b>	<b>1,120,188</b>
<b>Cash Balance Dec 31</b>	<b>572,005</b>	<b>Cash Balance Dec 31</b>	<b>36</b>	<b>Cash Balance Dec 31</b>	<b>24,743</b>	<b>Cash Balance Dec 31</b>	<b>1,555,652</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>2,152,436</b> **
										<b>2,152,436</b> **

\*\*Note: These two block figures should agree.

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

**NON-BUDGETED FUNDS (B)**  
*(Only the actual budget year for 2020 is to be shown)*

2022

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
<b>Economic Incentive Deposits</b>		<b>Commerce Dr. Tax Increme</b>								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	8,521	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		8,521
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		AdValorem								
		Sales Tax								
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	8,521	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	8,521
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Transfer to Trustee								
		Admin Fees								
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	8,521	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	<b>8,521</b> **
										<b>8,521</b> **

\*\*Note: These two block figures should agree.

<b>CPA Summary</b>
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**AMENDED NOTICE OF BUDGET HEARING**  
[Proposed Budget will not exceed Revenue Neutral Rate]

2022

The governing body of  
**City of De Soto, KS**  
will meet on the 11/04/2021 at 7:00 pm at De Soto City Hall, 32905 W 84th St. De Soto, KS 66018 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at De Soto City Hall, 32905 W 84th St. De Soto, KS 66018 and will be available at this hearing.

**SUPPORTING COUNTIES**  
Johnson County (home county) Leavenworth County

**BUDGET SUMMARY**  
Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	5,192,267	14.147	5,349,388	14.108	7,116,724	1,271,790	13.202
Debt Service	1,661,939	4.200	1,738,395	5.233	2,520,600	385,319	4.000
Library							
Law Enforcement	523,164	5.851	549,800	5.809	648,580	500,957	5.200
Special Highway	166,950		140,000		190,000		
Special Parks	25,375		35,000		40,000		
Transient Guest	28,000		32,000		32,000		
Water Maintenance	20,000		80,000		85,000		
Sewer Maintenance	41,556		84,000		85,000		
Refuse	561,009		592,000		630,000		
Sponsorship	136		4,000		5,500		
Communtiy Center Maintenance	35,000		30,000		35,000		
Aquatic Center Maintenace			30,000		62,500		
Technology					6,000		
Water	1,933,219		2,044,259		2,252,650		
Sewer	677,908		663,346		723,319		
Non-Budgeted Funds-A	1,120,188						
Non-Budgeted Funds-B							
<b>Totals</b>	<b>11,986,709</b>	<b>24.198</b>	<b>11,372,188</b>	<b>25.150</b>	<b>14,432,873</b>	<b>2,158,065</b>	<b>22.402</b>
					<b>Revenue Neutral Rate ***</b>		<b>22.402</b>
Less: Transfers	1,326,812		1,323,483		1,496,867		
Net Expenditure	10,659,897		10,048,705		12,936,006		
Total Tax Levied	2,004,206		2,159,715		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	82,823,484		85,871,101		96,331,805		
Outstanding Indebtedness, January 1,							
2019	17,795,000		2020	18,795,000	2021	17,800,000	
G.O. Bonds	0		0	0	0		
Revenue Bonds	0		0	0	0		
Other	0		0	0	0		
Lease Purchase Principal	0		0	0	0		
Total	17,795,000		18,795,000		17,800,000		

\*Tax rates are expressed in mills

**Mike Brungardt**

City Official Title: City Administrator