

# DE SOTO



KANSAS

## 2023

### *MUNICIPAL BUDGET*

*September 1, 2022*

Rick Walker, Mayor

City Council Members:

Lori Murdock, President

Rob Daniels

Kevin Honomichl

Danny Lane

Kevin Ritter



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**\*\*Note\*\* Page Numbers will be updated with final draft**

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Rick Walker  
Mayor

December 31, 2022

# DE SOTO

KANSAS

Mike Brungardt, P.E.  
City Administrator  
City Engineer

## Budget Introduction Message

Lana R. McPherson  
MMC  
City Clerk

Mayor Walker and City Council Members:

Patrick G. Reavey  
City Attorney

I am happy to present for your approval the City's operating budget for 2023. No single responsibility of a city's governing body and administrative officials is more critical than the preparation, adoption, and execution of the annual budget. While every annual budget process is unique, this year's effort came at a historically significant point in time with the July announcement by Governor Kelley that De Soto was to become the home of the \$4 Billion Panasonic battery manufacturing facility.

### CITY COUNCIL:

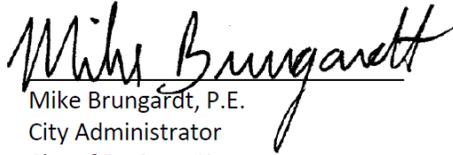
Rob Daniels  
Kevin Honomichl  
Danny Lane  
Lori Murdock  
Kevin Ritter

Overnight, the trajectory of the City's strategic vision and role in the regional economic landscape changed dramatically. The largest economic development project in the state's history, the Panasonic facility will employ 4,000 workers and will attract vast amounts of capital and labor investment in De Soto and throughout northeast Kansas. In the coming months and years De Soto will play a critical role in the delivery of capital improvements, administration of planning and permitting, regional cooperative partnerships, and community engagement that will be crucial to our success. Our ability to translate tremendous economic opportunities into quality-of-life improvements for our residents will depend largely on leadership and adaptability.

It is recognized that 2023 will bring service and administrative demands that are not foreseeable at the time of budget preparation. For this reason, we have budgeted significant contingency revenues and offsetting contingency expenses in the General and CIP Funds.

Rapidly increasing demands on staff resources, organizational growth, and development pressures will challenge us to rethink how critical public services are delivered and managed. Increasing revenue streams resulting from new growth in the form of sales tax, property tax, building & planning fees, and franchise fees will provide opportunities to meet these challenges in a way that can transform the city for the better while maintaining the warmth and charm that remain the core of our community.

Sincerely,



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

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

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32905 W 84<sup>th</sup> Street  
De Soto, KS 66018

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<b>2023 Budget Summary</b>									
City Of De Soto 32905 West 84th Street De Soto, KS, 66018		<b>2023</b>							
	2022 EOY General Fund Projections	General Fund	Water Fund	Sewer Fund	Refuse	Police	Debt Service	Capital Improvements	Total
<b>Revenues</b>									
Franchise Fees	\$ 644,800	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000
Fees/Fines/Permits/Etc.	\$ 694,850	\$ 1,780,200	\$ -	\$ -	\$ -	\$ 49,686	\$ 51,003	\$ 760,000	\$ 2,640,889
Transfers	\$ 155,242	\$ 139,118	\$ -	\$ -	\$ -	\$ -	\$ 644,334	\$ 446,620	\$ 1,230,072
Sales Tax	\$ 2,355,000	\$ 2,175,000	\$ -	\$ -	\$ -	\$ -	\$ 655,750	\$ -	\$ 2,830,750
Property Tax	\$ 1,415,639	\$ 1,582,108	\$ -	\$ -	\$ -	\$ 528,522	\$ 280,440	\$ -	\$ 2,391,070
Service Charges	\$ -	\$ -	\$ 2,163,000	\$ 752,303	\$ 752,850	\$ -	\$ -	\$ -	\$ 3,668,153
Special Revenues	\$ 493,957	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,250,000	\$ 3,743,957
<b>TOTAL</b>	<b>\$ 5,759,488</b>	<b>\$ 6,326,426</b>	<b>\$ 2,163,000</b>	<b>\$ 752,303</b>	<b>\$ 752,850</b>	<b>\$ 578,208</b>	<b>\$ 1,631,527</b>	<b>\$ 4,456,620</b>	<b>\$ 13,410,934</b>
<b>Expenses</b>									
Cap. Outlay	\$ 564,563	\$ 972,595	\$ 102,451	\$ 6,987	\$ -	\$ -	\$ -	\$ -	\$ 1,082,033
Commodities	\$ 428,035	\$ 507,275	\$ 378,000	\$ 82,300	\$ -	\$ -	\$ -	\$ -	\$ 967,575
Contractual	\$ 1,658,658	\$ 2,953,731	\$ 474,300	\$ 246,744	\$ 750,000	\$ 595,381	\$ 1,795,922	\$ 5,975,000	\$ 12,791,078
Transfers	\$ 916,620	\$ 86,620	\$ 624,821	\$ 180,751	\$ -	\$ -	\$ -	\$ -	\$ 892,192
Personnel	\$ 2,503,199	\$ 2,850,804	\$ 759,698	\$ 206,537	\$ -	\$ -	\$ -	\$ -	\$ 3,817,039
<b>TOTAL</b>	<b>\$ 6,071,075</b>	<b>\$ 7,371,025</b>	<b>\$ 2,339,270</b>	<b>\$ 723,319</b>	<b>\$ 750,000</b>	<b>\$ 595,381</b>	<b>\$ 1,795,922</b>	<b>\$ 5,975,000</b>	<b>\$ 19,549,918</b>
	2022 General Fund Projections	General Fund	Water Fund	Sewer Fund	Refuse	Police	Debt Service	Capital Improvements	Total
<b>Starting Cash Balance</b>	<b>\$3,437,226</b>	<b>\$ 3,099,524</b>	<b>\$ 997,711</b>	<b>\$466,866</b>	<b>\$ 92,856</b>	<b>\$ 92,347</b>	<b>\$ 1,630,533</b>	<b>\$ 1,685,721</b>	<b>\$ 8,065,557</b>
<b>Revenues</b>	<b>\$5,778,238</b>	<b>\$ 6,326,426</b>	<b>\$ 2,163,000</b>	<b>\$752,303</b>	<b>\$ 752,850</b>	<b>\$578,208</b>	<b>\$ 1,631,527</b>	<b>\$ 4,456,620</b>	<b>\$16,660,934</b>
<b>Expenses</b>	<b>\$6,115,940</b>	<b>\$ 7,518,775</b>	<b>\$ 2,339,270</b>	<b>\$723,319</b>	<b>\$ 750,000</b>	<b>\$595,381</b>	<b>\$ 1,795,922</b>	<b>\$ 5,975,000</b>	<b>\$19,697,668</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>\$3,099,524</b>	<b>\$ 2,757,175</b>	<b>\$ 871,441</b>	<b>\$525,850</b>	<b>\$ 95,706</b>	<b>\$ 75,174</b>	<b>\$ 1,466,138</b>	<b>\$ 167,341</b>	<b>\$ 5,958,824</b>

## Policy Directives

The 2023 budget process was heavily influenced by a number of factors reflective of a volatile economic period that has developed as we emerge from the Covid-19 pandemic. Sharp inflationary increases in consumer prices, tightening labor and housing markets, and a volatile bidding environment all come at a time when the city is poised for massive economic expansions in the industrial sector.

In July of 2022, Panasonic Energy North America announced that it would locate a \$4 Billion EV battery manufacturing facility in De Soto. The economic impact from the project is estimated at \$2.5 Billion annually. The direct impact to De Soto's municipal budget from this development and its inevitable spin-off activities will be transformational in the years to come. Revenue streams including electric franchise fees, sales taxes, permitting fees, and utility charges will allow us to consider levels of service and quality of life initiatives that were not previously conceivable. Community-wide engagement and future stakeholder discussions will help to formulate consensus on the long-term policies that will frame the City's approach to capitalizing on explosive growth opportunities while safeguarding the public's interests relating to infrastructure, schools, safety, parks, and other community services.

It is recognized that the remainder of 2022 and all of 2023 will bring service and administrative demands that are not foreseeable at the time of budget preparation. For this reason, we have budgeted significant contingency revenues and offsetting contingency expenses in the General and CIP Funds. The table below lists the significant policy decisions that were made during the budgeting process.

**1** **Capital Improvements:** Initially it was intended to include the 5-year Capital Improvement Plan (CIP) update into the 2023 budget process, however the announcement of the Panasonic project in July dramatically changed the scope of discussions surrounding infrastructure needs and funding, and the backdrop against which the public engagement discussions will occur. It was therefore decided to delay the full community engagement for the CIP update until the fall when a more deliberate approach will be possible.

In place of the planned CIP overhaul, the 2023 CIP includes a \$1,070,000 contingency allocation, with a list of possible projects the Council may elect to implement. The contingency projects are the top-rated projects from a prioritization exercise completed by the Council in the spring of 2022. Revenue and expenditures for the 2023 CIP are outlined below.

In addition to reoccurring annual transfers from other funds, the following are specific revenues going into the CIP in 2023:

- Federal Surface Transportation Funding for the 83<sup>rd</sup> Street Bridge Project: \$1,500,000
- KDOT Mutual Aid Funding for the 83<sup>rd</sup> Street Bridge Project: \$150,000
- KDOT Off-System Enhancement Funding for Ottawa Street: \$500,000
- CIP Bond Proceeds for Ottawa Street and the 83rd Street Bridge Projects: \$1,500,000

CIP projects included in the 2023 are as follows:

- Contingency items including the following:
  - City Hall Generator: \$200,000
  - Outdoor Warning Sirens: \$75,000
  - City Hall Renovations – 2<sup>nd</sup> Floor: \$325,000

- Riverfest Stage Cover: \$250,000
- 95<sup>th</sup> St Kill Creek Bridge Deck Replacement: \$200,000
- Parks – Continuation Projects: \$120,000
- TOTAL: \$1,170,000
- 83<sup>rd</sup> Street Bridge Replacement: \$2,000,000
- Downtown Streetscape Plan: \$75,000
- Street Lighting on Commerce Drive: \$60,000
- Ottawa Street Reconstruction (Started in 2022): 1,000,000
- Annual Sidewalk Program: \$60,000
- Annual CDBG Project: \$100,000
- Waverly Water Tower Design: \$125,000
- Sports Fields at Riverfest Park: \$200,000
- K-10 Monument Signage: \$150,000
- Southwest Growth Area Transportation Infrastructure: \$1,000,000

**2 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 2021 and first and second quarter 2022 projections are incorporated into 5-year forecasts, 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. This year significant inflationary factors in the labor market, contractual services, and commodity prices heavily influence these forecasts. Additionally, there are significant increases projected for franchise revenues in 2025 and 2026 reflecting expected large-scale industrial developments to occur in the southwest growth area.

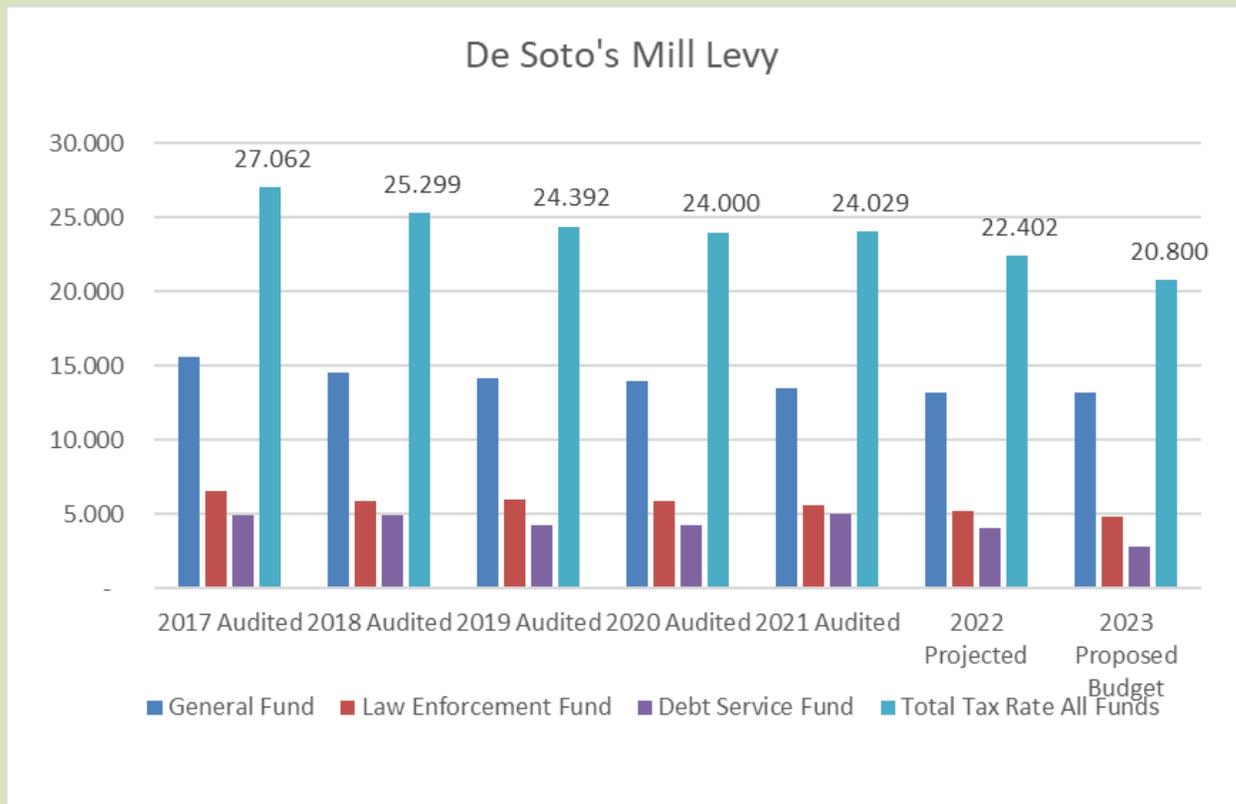
Year-to-Year Percentage Adjustments						7/27/2022
	2023	2024	2025	2026	2027	2028
<b>Revenues</b>						
Franchise Fees	1	1.03	1.08	1.08	1.07	1.07
Court Fines	1	1.015	1.02	1.02	1.025	1.025
Planning & Zoning Fees	1	1.03	1.04	1.04	1.03	1.03
Licenses, Permits, & Fees	1	1.05	1.04	1.04	1.03	1.03
Recreation Fees	1	1.03	1.035	1.03	1.03	1.03
Rents & Leases	1	1.03	1.025	1.025	1.025	1.025
Donation, Sales, Grants, Reimbursements	1	1.02	1.025	1.025	1.03	1.03
Sales and Use Tax Monies	1	1.04	1.05	1.04	1.04	1.04
<b>Ad Valorem Taxes</b>						
New Construction	1	1.02	1.03	1.04	1.04	1.03
Inflation (5-year Rolling Average of CPI)						
Used for calculation of maximum mill levy	1	0.04	0.04	0.03	0.03	0.03
Total Increase Percent	1	1.06	1.07	1.07	1.07	1.06
<b>Appropriations</b>						
Capital Outlay	1	1.05	1.02	1.025	1.025	1.025
General / Admin Commodities	1	1.04	1.04	1.03	1.03	1.03
General / Admin Contractual	1	1.04	1.04	1.04	1.035	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	1.05	1.04	1.04	1.04	1.04
Streets Commodities	1	1.05	1.04	1.03	1.03	1.03
Streets Contractual	1	1.05	1.04	1.035	1.035	1.035
Health	1	1.05	1.05	1.05	1.05	1.05
Sherrif's Contract	1	1.06	1.05	1.04	1.03	1.03

**3 Assessed Valuation and Mill Levy:** De Soto’s total assessed valuation for the 2023 budget increased 18.32% from the previous year. This follows a county-wide trend which is due mostly to historic rises in single-family home prices. Despite a slight rise in interest rates, local real estate market continues to be an active sellers’ market, with low inventory and high demand. Th total assessed value for real estate in De Soto rose from \$88 Million in 2021 to \$100.4 Million in 2022. According to the County Appraiser, only 1.8% of this increase in value was due to new construction. The rest is due to increases in value of existing real estate.

With other revenues also seeing robust growth throughout the pandemic, we saw an opportunity for a mill reduction in 2023. It is important to remember, however, that our 2022 mill levy was capped by Kansas Senate Bill 13 (“SB 13”) at a level below what we intended during the budget process. Our 2022 mill levy is 22.402, rather than 23.223 as intended.

The table and chart below show our historic mill levies starting in 2017.

TAX RATES (MILLS) ALL FUNDS	2017 Audited	2018 Audited	2019 Audited	2020 Audited	2021 Audited	2022 Projected	2023 Proposed Budget
General Fund	15.572	14.5064	14.145	13.950	13.479	13.202	13.300
Law Enforcement Fund	6.550	5.8700	5.997	5.850	5.550	5.200	4.900
Debt Service Fund	4.940	4.9221	4.250	4.200	5.000	4.000	2.600
Total Tax Rate All Funds	27.062	25.299	24.392	24.000	24.029	22.402	20.800
Total Annual Tax Increase--All Funds	23.1%	-6.5%	-3.8%	-1.6%	0.1%	-6.8%	-7.2%



**4 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.

For the 2023 budget the County Clerk established our revenue neutral tax rate at 19.65 Mills. Our proposed 2023 budget includes a tax rate of 20.80 mills. We therefore notified the County of our intent to exceed the revenue neutral rate and will hold the required public hearings on September 1, 2022.

**5** **Budget to Zero:** As has been our practice since 2018, we have elected to increase our overall General Fund appropriations to include a significant portion 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 keep the 5-year trajectory of the General Fund cash balance moderating toward 30% of total appropriations at the end of the 5-year projection period and avoid spending the contingency allocation.

**6** **Wages:** Included in the 2023 budget is are 7.0% increases in wages in all departments. In the future projections we have also included a 5% increase in 2024 followed by 4% increases thereafter. Significant labor shortages caused by an expanding economy and the pandemic along with inflationary pressures have driven wage rates up drastically in the past 18 months. We’ve seen this in the struggle to hire for new entry level positions in the street, water, and parks departments. Unemployment rates have fallen dramatically, and the labor force is still struggling to recover from layoffs and retirements during Covid. In addition, the infusion in federal infrastructure dollars is expected to further tighten the labor market in the construction and infrastructure sectors. A survey of other Johnson County communities indicates that the majority are considering increases of 5% to 8% for 2023 and some are also implementing retention policies such as periodic retention bonuses and one-time across-the-board wage increases. Since 2017 our policy for wage increases is to offer a Cost-of-Living (COL) increase, (which is typically set at the localized consumer price index increase), plus a merit increase. According to the US Bureau of Labor Statistics, the 12-month consumer price index (CIP) for the Midwest Region in March of 2022 was 8.6%. We are not able to responsibly offer wage increases in excess of this year’s CPI, but still want to designate separate COL and merit portions of the wage increase percentage. For this purpose, the overall 7% wage increase is divided into a 4% COL increase with a 3% maximum merit portion.

**7** **American Rescue Plan Act (ARPA) Funding:** In 2021 and 2022 De Soto received \$990,852 ARPA funding. 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 must be obligated by the end of 2024 and spent by the end of 2026. Eligible uses include public improvements for water, sewer, storm sewer, and broadband projects. Since we have allocated these funds toward the CIP, need only to designate which CIP projects to apply the funding.

**8** **Contingencies:** Pending large scale industrial developments in the newly annexed areas south of K-10 will pose increased demand for public services including administrative, permitting, planning, financial, and public works services. The developments will also come with increased revenues from permitting fees, utility charges, and franchise fees. The scope of these impacts will be significant, but unpredictable in their timing and scale. For this

reason, the 2023 budget includes \$1 Million offsetting contingencies for revenues and expenditures in the General Fund.

- 9 Staffing:** The 2023 budget and 5-year projections include the following new or altered staff positions:
- City Engineer/Public Works Director: A salary point of \$130,000 is proposed. This executive position will take over several functions I currently perform including review of planning applications and infrastructure design, asset management programming, project management, capital improvements planning, mapping, and land use planning elements. In addition, this position will have direct supervisory oversight of the water, sewer, and streets departments.
  - Public Works Operations Manager: A salary point of \$55,000 is proposed. We will likely promote this position from within the street department. This position is a hybrid of a business manager, budget (management) analysis, and safety coordinator. The key responsibilities will include maintaining accurate records, coordinating requests and numbers for the budget and CIP, assisting in purchasing and RFPs, and special projects assigned by the Public Works Director.
  - Street Maintenance Technician: A salary point of \$45,000 is proposed. Since we intend to promote the Public Works Operations Manager position from within the street department, we will need to replace one Street Maintenance Technician.
  - Wastewater Department Technician: A salary point of \$65,000 is proposed. With increased collections system components and treatment capacity to be implemented in the next two years, we will need additional personnel in the department.
  - Parks Recreation Specialist: For 2023, a new full time Recreation Specialist position has been added.
- The 2023 budget therefore includes the addition of four new full-time positions.

- 10 Vehicle and Equipment Replacement Program:** We continue to implement the replacement program and update the projections considering increasing equipment costs. We are continuing our relationship with Enterprise for the rolling stock program but will pause for another year on the full implementation. Due to supply chain shortages for new vehicles, we have received only one of the four new light-duty pickups we are set to receive this year from Enterprise. We will therefore continue our program as a pilot program and only lease the vehicles we would otherwise be replacing in the normal replacement schedule for 2023.

Availability issues and price escalations in 2022 forced us to delay the acquisition of a bucket truck for the street department. This acquisition will be delayed until 2023, with an overall expected budget of \$165,000.

Proposed replacement acquisitions included in the 2023 budget are below. No additional equipment or vehicles are proposed. These are all replacing existing units.

- Heavy Duty Flatbed Utility Truck for the Parks Department: With a full replacement cost estimated at \$52,000. We will lease this vehicle from Enterprise.
- Ford F250 with Service Body for the Street Department: With a full replacement cost estimated at \$52,000. We will lease this vehicle from Enterprise
- Ford F350 with Service Body for the Water Department: With a full replacement cost estimated at \$65,000. We will lease this vehicle from Enterprise.
- Kubota RTV 9000 for the Park Department. This will replace the John Deere Gator. We are estimating a lease arrangement at \$3,000/year.

- 11 Building Maintenance / Asset Management / Arts Funds:** The 2023 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 2023 budget introduces an asset management fund for Parks and an Arts fund. The intent of the maintenance funds is to provide for the ongoing maintenance and upkeep of facilities and infrastructure on a long-term basis. The arts



fund is intended to promote public art and events in the community. 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.

2023 allocations are as follows:

- Community Center: \$40,000
- Aquatic Center: \$30,000
- Water Maintenance Fund: \$45,000
- Sewer Maintenance Fund: \$20,000
- Technology Fund: \$17,750
- Parks Fund: \$35,000
- Art Fund: \$25,000

**12 Road Maintenance:** The proposed 2023 Street Department budget includes another significant increase to the yearly road maintenance program. From \$425,000 in 2021, we increased this funding to \$500,000 in 2022, and the 2023 program includes another increase to \$550,000. The long-range projections beyond 2023 maintain the \$550,000 level.

**13 Mowing:** Surprisingly high bids for our 2022 contractual mowing services prompted us to investigate the potential to perform those functions in-house. After analysis, it is estimated that it will cost approximately \$78,000 more for the City to perform this function. The contractual mowing allocation in the Street Department budget has therefore been increased by \$78,000 on the assumption that we elect to perform mowing with in-house resources in 2023. We will solicit bids for mowing services in the fall of 2022 and make a final determination on implementation at that time. Benefits to performing in-house mowing services will be that we can better control year-to-year price changes, and we will have the added benefit of three additional workers that can be utilized for other services during the winter months.

**14 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 2021 at 67%.

- We budgeted rate increases in 2020 and 2021 that we did not need to implement. For 2022 we implemented a 2% increase to help cover significant increases in chemical, fuel, and utility costs.
- The 2023 budget includes a 4% increase followed by a projected 3% increase in 2024.
- Overall the 2023 water department budget is 4% higher than 2022, largely due to inflationary pressures mentioned above.

**15 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 2021 at \$466,866, and are projected to end 2022 above \$500,000. We budgeted modest rate increases in 2020 and 2021, but neither were necessary. In 2022 we enacted a 2% increase. The 2023 budget also includes a 3% increase, and we will evaluate the need for that increase in the fall.

- **Revenues and Commodity Rates:** The proposed 2023 budget contemplates a 3.0% 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 2023 budget is 17% over that of 2022. This is due mostly the addition of one FTE to the department.



# 5-YEAR FINANCIAL FORECAST 2022-2026

As of June, 2022



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

General Fund  
Law Enforcement Fund  
Debt Service Fund



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

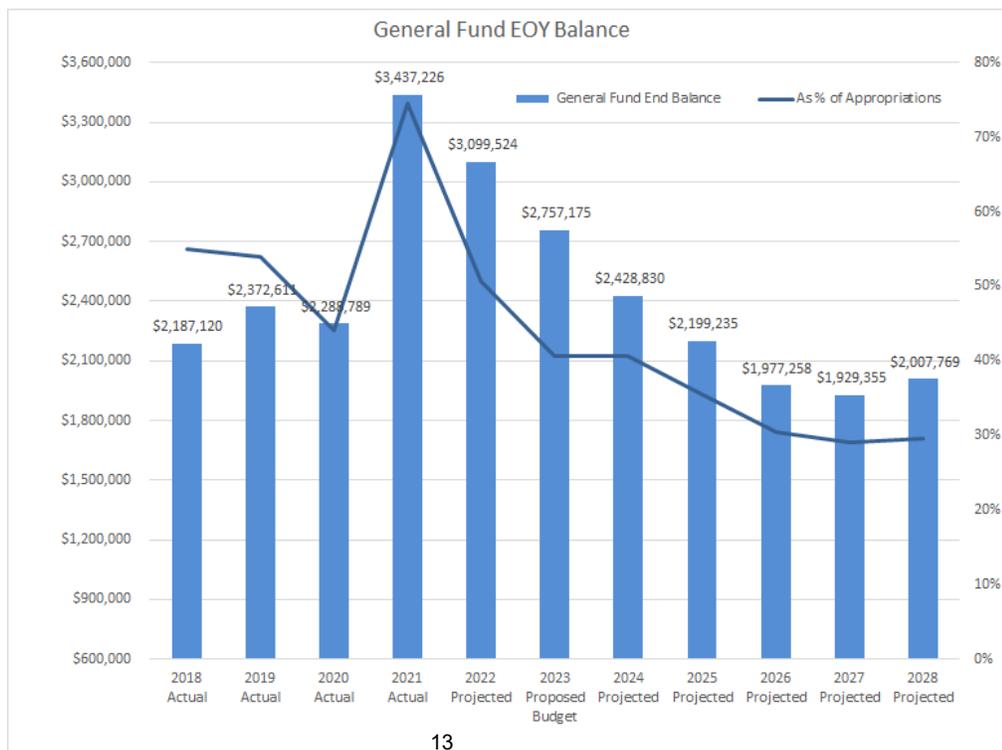
	2021 Audited	2022 Budget	2022 Projected	2023 Proposed Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>GENERAL FUND REVENUES</b>									
Beginning Balance	2,288,789	3,437,226	3,437,226	3,099,524	2,757,175	2,428,830	2,199,235	1,977,258	1,929,355
Franchise Fees	646,054	620,000	644,800	650,000	669,500	723,060	780,905	835,568	894,058
Court Fines	246,186	200,000	225,250	235,000	238,525	243,296	248,161	254,365	260,725
Interest	8,723	8,000	9,500	8,000	8,000	8,320	8,653	8,912	9,180
Planning & Zoning Fees	35,929	40,000	40,300	67,000	69,010	71,770	74,641	76,880	79,187
Licenses, Permits, & Fees	230,510	150,000	173,000	223,000	234,150	242,345	249,616	257,104	264,817
Contingency Permit Fees				1,000,000					
Recreation Fees	165,011	159,000	181,200	160,200	165,006	169,131	173,359	177,693	182,136
Rents & Leases	67,438	93,000	65,600	68,900	70,967	72,741	74,560	76,796	79,100
Misc. Revenues		3,200	-	4,000	4,080	4,182	4,349	4,523	4,704
CARES Act / Recovery Act	670,957	493,957	493,957						
Permits Licensing & Fees			18,750	18,100	18,100	18,100	18,100	18,100	18,100
Transfer from Sewer Fund	24,025	24,171	24,171	17,559	24,171	24,171	24,171	24,171	24,171
Transfer from Water Fund	124,025	124,171	124,171	117,559	118,437	119,174	119,941	119,941	119,941
Donation, Sales, Grants, Reimbursements	12,286	3,700	6,900		-	-	-	-	-
City Sales Tax	607,082	530,000	600,000	600,000	624,000	655,200	681,408	708,664	737,011
City Use Tax	467,873	400,000	500,000	475,000	494,000	518,700	539,448	561,026	583,467
County Use Tax	271,890	185,000	325,000	250,000	260,000	273,000	283,920	295,277	307,088
County Sales Tax	744,306	635,000	790,000	710,000	738,400	775,320	806,333	838,586	872,130
<b>TOTAL Sales/Use Taxes</b>	<b>2,091,150</b>	<b>1,750,000</b>	<b>2,215,000</b>	<b>2,035,000</b>	<b>2,116,400</b>	<b>2,222,220</b>	<b>2,311,109</b>	<b>2,403,553</b>	<b>2,499,695</b>
Additional Sales Tax from Courthouse Referendum	140,000	140,000	140,000	140,000	145,600	152,880	158,995	165,355	171,969
Ad Valorem Taxes	1,149,436	1,270,921	1,271,775	1,434,558	1,520,632	1,627,076	1,740,971	1,862,839	1,974,610
Delinquent Real Estate Taxes	14,841	8,000	8,000	9,000	9,540	10,208	10,922	11,687	12,388
Other Property Taxes (Prior to 2018)	-				-	-	-	-	-
Motor Vehicle Tax	106,375	96,000	105,000	108,229	114,723	122,753	131,346	140,540	148,973
Recreational Vehicle Tax	1,509	1,200	1,554	1,768	1,839	1,931	2,008	2,088	2,172
Watercraft	566		540	-	-	-	-	-	-
16/20M Vehicle Tax	468	220	420	448	466	489	509	529	550
Commercial Vehicle Tax	3,025	3,000	3,000	3,005	3,065	3,157	3,283	3,415	3,517
Liquor Tax General	24,425	8,000	25,000	25,000	26,000	27,040	27,851	28,687	29,547
Delinquent Personal Taxes	46	350	350	100	106	113	121	130	138
<b>Total Property Taxes Levied</b>	<b>1,300,691</b>	<b>1,387,691</b>	<b>1,415,639</b>	<b>1,582,108</b>	<b>1,676,370</b>	<b>1,792,768</b>	<b>1,917,012</b>	<b>2,049,915</b>	<b>2,171,895</b>
<b>TOTAL REVENUES</b>	<b>5,762,985</b>	<b>5,196,890</b>	<b>5,778,238</b>	<b>6,326,426</b>	<b>5,558,316</b>	<b>5,864,158</b>	<b>6,163,573</b>	<b>6,472,879</b>	<b>6,779,678</b>
<b>TOTAL APPROPRIATIONS (Budgeted)</b>	<b>4,614,586</b>	<b>6,639,346</b>	<b>6,115,940</b>	<b>7,518,775</b>	<b>6,736,661</b>	<b>6,943,754</b>	<b>7,235,550</b>	<b>7,370,782</b>	<b>7,551,264</b>
LESS UNEXPENDED APPROPRIATIONS	-	(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)
Auditor's Adjusting Journal Entries	38								
Revenue percentage change	13%	20%	0%	22%	-12%	6%	5%	5%	5%
<b>General Fund Ending Balance</b>	<b>3,437,226</b>	<b>2,844,770</b>	<b>3,099,524</b>	<b>2,757,175</b>	<b>2,428,830</b>	<b>2,199,235</b>	<b>1,977,258</b>	<b>1,929,355</b>	<b>2,007,769</b>
GF Ending Balance % of Appropriations	74%	48%	51%	41%	41%	36%	30%	29%	30%
<b>Tax Rate</b>	<b>13.479</b>	<b>13.202</b>	<b>13.202</b>	<b>13.300</b>	<b>13.300</b>	<b>13.300</b>	<b>13.300</b>	<b>13.300</b>	<b>13.300</b>
Total City Assessed Valuation	85,787,538	96,267,309	96,267,309	107,861,531	114,333,223	122,336,548	130,900,107	140,063,114	148,466,901
Annual City Assessed Valuation Change	3.5%	7.1%	12.2%	12.0%	6.0%	7.0%	7.0%	7.0%	6.0%

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

	2021 Audited	2022 Budget	2022 Projected	2023 Proposed Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>GENERAL FUND APPROPRIATIONS</b>									
<b>Administration</b>									
Capital Outlay	30,733	750,000	250,000	750,000	750,000	750,000	750,000	750,000	750,000
Commodities	35,419	27,124	27,000	47,000	32,000	33,280	34,278	35,307	36,366
Contractual	481,007	487,000	533,000	576,200	576,200	599,248	623,218	645,031	667,607
Contingency Expenditures				1,000,000					
Additional Transfer to CIP	66,620	916,620	916,620	86,620	68,485	70,909	72,945	75,063	77,266
Transfer to Technology fund		14,865	14,865	17,750	15,000	15,000	15,000	15,000	15,000
Transfer to Public Art Fund				25,000	25,000	25,000	25,000	25,000	25,000
City Atty/City Clerk, Finance Officer / Expenses	22,958	39,425	35,425	42,185	42,185	43,872	45,627	47,452	49,350
Personnel	615,532	643,437	643,437	839,164	881,122	916,367	953,022	991,143	1,030,788
Subtotal Administration	1,252,269	2,878,471	2,420,347	3,383,919	2,389,992	2,453,677	2,519,091	2,583,996	2,651,377
Annual Administration Appropriation Increase	-39.0%	51.6%	93.3%	17.6%	-29.4%	2.7%	2.7%	2.6%	2.6%
<b>Planning and Zoning</b>									
Capital Outlay	-	-	-	-	-	-	-	-	-
Commodities	4,472	2,420	2,420	3,100	3,255	3,320	3,403	3,488	3,575
Contractual	11,769	7,890	7,090	17,400	18,096	18,820	19,573	20,258	20,967
Personnel	204,701	117,771	116,800	125,147	131,404	136,661	142,127	147,812	153,725
Subtotal Community Dev	220,942	128,081	126,310	145,647	152,755	158,800	165,103	171,558	178,267
Annual Comm. Devlp Appropriation Increase	6.5%	-44.4%	-42.8%	13.7%	4.9%	4.0%	4.0%	3.9%	3.9%
<b>Inspection</b>									
Capital Outlay	-	5,459	9,984	9,984	15,443	21,448	21,448	21,448	11,464
Commodities	6,672	10,975	10,975	12,525	13,026	13,547	13,953	14,372	14,803
Contractual	11,415	21,885	20,385	23,170	24,097	25,061	26,063	26,975	27,919
Transfer to Elect Util	-	-	-	-	-	-	-	-	-
Personnel	187,230	270,498	265,100	293,306	307,971	320,290	333,102	346,426	360,283
Subtotal Inspection	205,318	308,817	306,444	338,985	360,537	380,345	394,566	409,221	414,469
Annual Inspection Appropriation Increase	5.5%	50.6%	49.3%	9.8%	6.4%	5.5%	3.7%	3.7%	1.3%
<b>Court</b>									
Commodities	5,537	4,500	4,600	6,000	6,240	6,490	6,684	6,885	7,091
Contractual	101,844	90,290	89,990	114,690	119,278	124,049	129,011	133,526	138,199
Personnel	67,216	67,219	73,657	76,005	79,805	82,997	86,317	89,770	93,361
Subtotal Court	174,597	162,009	168,247	196,695	205,323	213,536	222,012	230,181	238,652
Annual Court Appropriation Increase	15%	6%	-4%	21%	4%	4%	4%	4%	4%
<b>Community Center</b>									
Capital Outlay	8,103	43,103	43,103	8,103	35,000	35,000	35,000	35,000	42,570
Commodities	21,138	31,800	25,990	35,700	37,128	38,613	39,772	40,965	42,194
Contractual	53,133	37,534	36,130	42,700	44,408	46,184	48,032	49,713	51,453
Personnel	110,992	117,111	115,500	126,381	132,700	138,008	143,528	149,270	155,240
Transfer to Elect Util	30,000	-	-	-	-	-	-	-	-
Transfer to Comm. Cntr. Bldg				40,000	40,000	40,000	40,000	40,000	40,000
Subtotal Comm. Center	223,367	229,548	220,723	252,884	289,236	297,805	306,332	314,947	331,457
Annual Comm. Center Appropriation Increase	-7%	4%	-1%	10%	14%	3%	3%	3%	5%

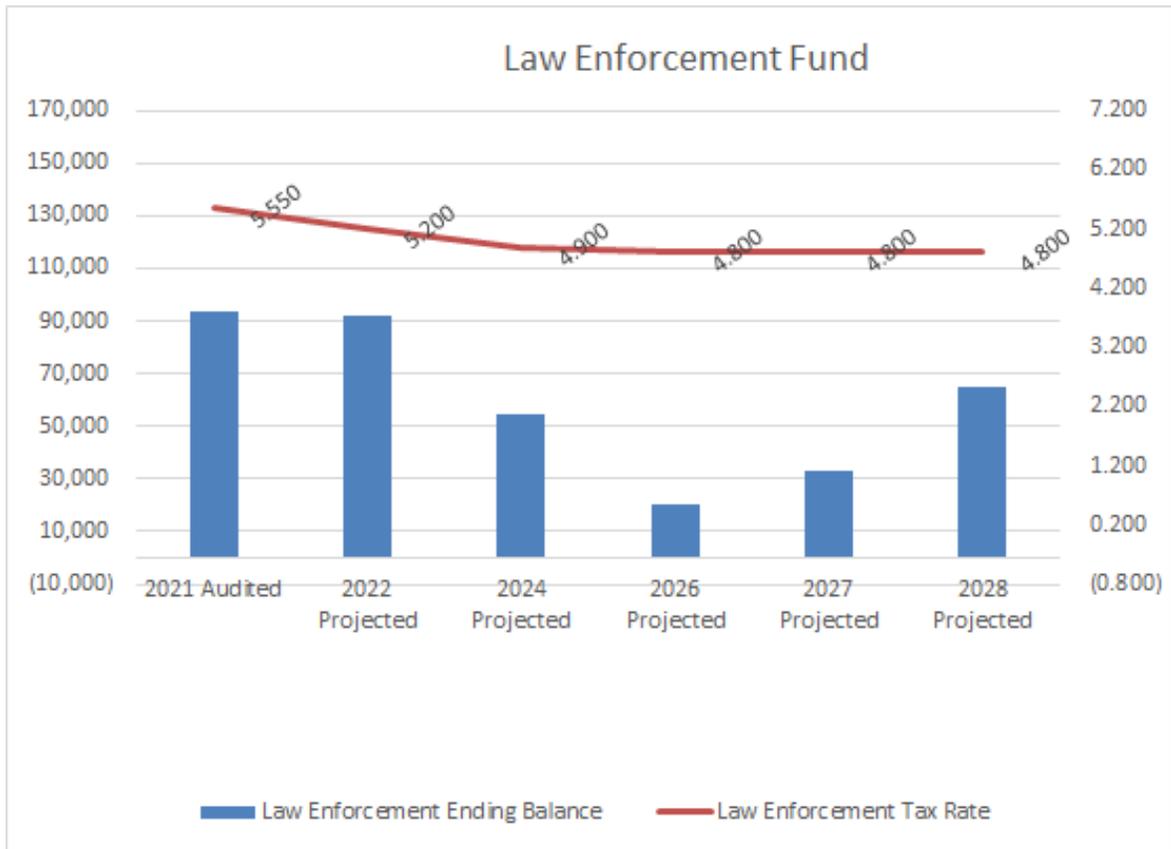
**5-Year Financial Forecast  
Summary  
Updated July, 2022**

	2021 Audited	2022 Budget	2022 Projected	2023 Proposed Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>Employee Benefits</b>									
Health, Life, Dental, SUTA, WC	303,487	409,666	384,300	429,642	451,124	473,680	497,364	522,233	548,344
Annual Health Appropriation Increase	-2.2%	16.7%	26.6%	4.9%	5.0%	5.0%	5.0%	5.0%	5.0%
<b>Street</b>									
Capital Outlay	151,731	163,406	163,406	176,696	202,954	198,050	198,050	207,095	167,350
Commodities	220,200	198,900	240,300	255,600	268,380	279,115	287,489	296,113	304,997
Contractual	343,179	382,912	347,562	478,000	501,900	521,976	540,245	559,154	578,724
Road Maintenance Program	407,106	500,000	500,000	550,000	550,000	550,000	550,000	550,000	550,000
Transfer to Elect Util	-	-	-	-	-	-	-	-	-
Personnel	416,245	461,376	457,605	418,831	439,773	457,363	475,658	494,684	514,472
Subtotal Street & Shop	1,538,461	1,706,594	1,708,873	1,879,127	1,963,007	2,006,505	2,051,442	2,107,046	2,115,543
Annual Street Appropriation Increase	6%	12%	0%	10%	4%	2%	2%	3%	0%
<b>Parks &amp; Recreation</b>									
Capital Outlay	41,374	23,070	23,070	27,812	21,737	21,737	21,737	22,737	26,984
Commodities	54,443	68,700	56,650	75,250	78,260	81,390	83,832	86,347	88,937
Contractual	52,553	70,036	61,186	81,736	85,005	88,406	91,942	95,160	98,490
Personnel	216,480	234,741	220,300	309,572	325,051	338,053	351,575	365,638	380,263
Transfer to Elect Util	-	-	-	-	-	-	-	-	-
Transfer to Park Maint. Fund	-	-	-	\$ 35,000	35,000	35,000	36,050	37,132	38,245
Subtotal Park	364,850	396,547	361,206	529,370	545,053	564,586	585,136	607,013	632,920
Annual Park Appropriation Increase	9%	-3%	-1%	33%	3%	4%	4%	4%	4%
<b>Aquatic Center</b>									
Capital Outlay	-	75,000	75,000	-	-	-	85,000	-	-
Commodities	82,891	60,100	60,100	72,100	74,984	77,983	80,323	82,733	85,215
Contractual	17,410	26,240	27,890	27,650	28,756	29,906	31,102	32,191	33,318
Personnel	200,995	228,273	226,500	232,756	244,394	254,170	264,336	274,910	285,906
Transfer to Aq. Cntr. Maint	30,000	30,000	30,000	30,000	31,500	32,760	33,743	34,755	35,798
Subtotal Pool	331,296	419,613	419,490	362,506	379,634	394,819	494,504	424,588	440,236
Annual Pool Appropriation Increase	33%	25%	27%	-14%	5%	4%	25%	-14%	4%
Auditor Journal Entry--Prior Year's Expenses									
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>4,614,586</b>	<b>6,639,346</b>	<b>6,115,940</b>	<b>7,518,775</b>	<b>6,736,661</b>	<b>6,943,754</b>	<b>7,235,550</b>	<b>7,370,782</b>	<b>7,551,264</b>
<b>Annual General Fund Appropriation Increase</b>	<b>-11.1%</b>	<b>24.7%</b>	<b>32.5%</b>	<b>13.2%</b>	<b>-10.4%</b>	<b>3.1%</b>	<b>4.2%</b>	<b>1.9%</b>	<b>2.4%</b>



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

	2021 Audited	2022 Budget	2022 Projected	2023 Proposed Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>LAW ENFORCEMENT FUND REVENUES</b>									
Beginning Balance	101,178	93,757	93,757	92,347	75,174	54,930	30,113	19,895	32,985
Ad Valorem Taxes	488,206	500,590	500,590	528,522	560,233	587,215	628,321	672,303	712,641
Delinquent Real Estate	6,147	6,000	6,000	5,000	6,000	6,000	6,000	6,000	6,000
Motor Vehicle Taxes	43,794	40,000	40,000	42,631	42,631	42,631	42,631	42,631	42,631
Commercial, 16/20M Vehicle Tax, & Watercraft	1,251	1,500	1,500	1,359	1,300	1,300	1,300	1,300	1,300
Telecom	-	-	-	-	-	-	-	-	-
Recreational Vehicle Taxes	1,074	500	500	696	696	696	696	696	696
LATVR	-	-	-	-	-	-	-	-	-
TOTAL REVENUES (Less Beginning Balance)	540,472	548,590	548,590	578,208	610,860	637,842	678,948	722,930	763,268
TOTAL LAW ENFORCE APPROPRIATIONS	547,893	560,000	550,000	595,381	631,104	662,659	689,165	709,840	731,136
Annual Law Enforce Appropriation Increase	5%	2%	0%	6%	6%	5%	4%	3%	3%
Law Enforcement Ending Balance	93,757	82,347	92,347	75,174	54,930	30,113	19,895	32,985	65,117
Law Enforcement Tax Rate	5.550	5.200	5.200	4.900	4.900	4.800	4.800	4.800	4.800
Annual Law Enforcement Tax Increase	-5%	5%	5%	-6%	0%	4%	0%	0%	0%

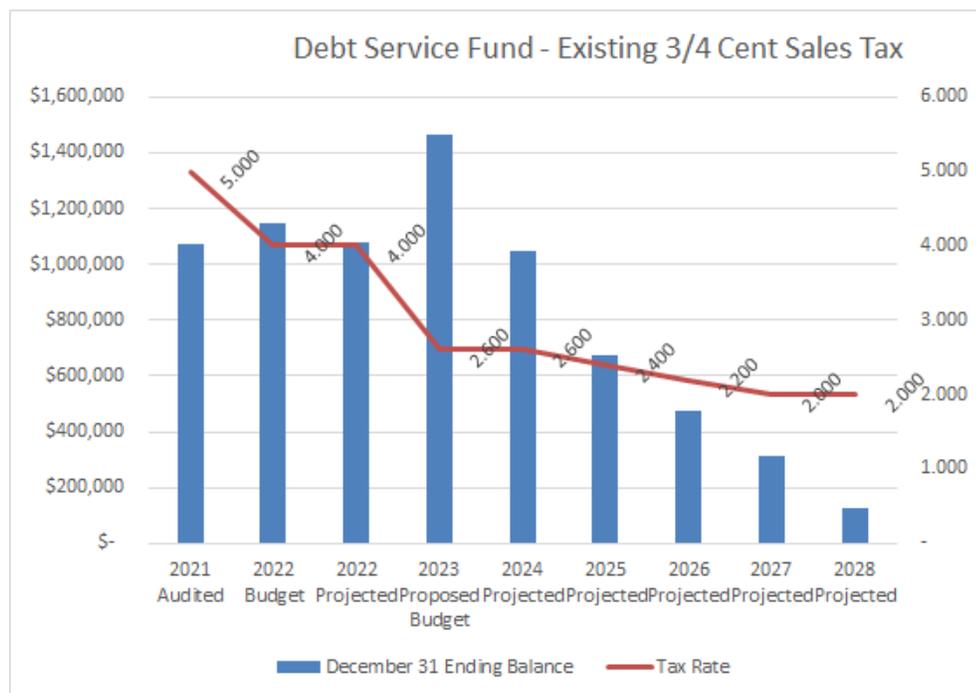


**5-Year Financial Forecast  
Summary  
Updated July, 2022**

	2021 Audited	2022 Budget	2022 Projected	2023 Proposed Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 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	\$ 21,300								
2010C	\$ 36,850								
2010D	\$ 1,955								
2012A	\$ 28,136								
2013A	\$ 20,863								
2015A	\$ 700,488	\$ 691,988	\$ 691,988	\$ 688,788	\$ 679,988	\$ 675,588	\$ 675,588	\$ 675,588	\$ 675,588
2015B	\$ 124,500	\$ 122,900	\$ 122,900	\$ 125,900	\$ 123,775	\$ 131,225	\$ 131,225	\$ 131,225	\$ 131,225
2017	\$ 165,963	\$ 162,963	\$ 162,963	\$ 164,963	\$ 166,813	\$ 168,513	\$ 168,513	\$ 168,513	\$ 168,513
2019 A (\$908,600 CIP)	\$ 64,600	\$ 63,200	\$ 63,200	\$ 66,800	\$ 65,200	\$ 63,600	\$ 63,600	\$ 63,600	\$ 63,600
2019-B (Pub Works Bldg)	\$ 65,700	\$ 64,300	\$ 64,300	\$ 67,900	\$ 66,300	\$ 64,700	\$ 64,700	\$ 64,700	\$ 64,700
2021A (\$7.015 Million. Refunding and CIP)	\$ 360,199	\$ 377,160	\$ 377,160	\$ 362,495	\$ 351,539	\$ 344,117	\$ 271,606	\$ 245,994	\$ 245,994
2023 (\$1,000,000 @3% for 20 yrs)				\$ 117,627	\$ 117,627	\$ 117,627	\$ 117,627	\$ 117,627	\$ 117,627
2022 (\$1,125,000 @3% for 20 Years for Waverly Water Tower)		\$ 142,833	\$ 142,833	\$ 142,833	\$ 142,833	\$ 142,833	\$ 142,833	\$ 142,833	\$ 142,833
2024 (\$5,00,000 @3% for 20 Years for General CIP Projects)					\$ 336,079	\$ 336,079	\$ 336,079	\$ 336,079	\$ 336,079
2023 Merck BD 87th St Rec. Path(\$500k for @3% for 10 years)				\$ 58,615	\$ 58,615	\$ 58,615	\$ 58,615	\$ 58,615	\$ 58,615
Amount Funded by General Fund									
Targeted Debt Reduction									
<b>Total Appropriations</b>	<b>\$ 1,590,554</b>	<b>\$ 1,625,344</b>	<b>\$ 1,625,344</b>	<b>\$ 1,795,922</b>	<b>\$ 2,108,770</b>	<b>\$ 2,102,898</b>	<b>\$ 2,030,387</b>	<b>\$ 2,004,775</b>	<b>\$ 2,004,775</b>

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

	2021 Audited	2022 Budget	2022 Projected	2023 Proposed Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>Annual Debt Revenues</b>									
January 1 Beginning Balance	\$ 754,750	\$ 1,074,616	\$ 1,074,616	\$ 1,630,533	\$ 1,466,138	\$ 1,044,829	\$ 673,381	\$ 476,473	\$ 311,198
Ad Valorem Tax	\$ 509,211	\$ 359,522	\$ 359,522	\$ 280,440	\$ 297,266	\$ 293,608	\$ 287,980	\$ 261,800	\$ 280,126
Delinquent Real Estate	\$ 4,572	\$ 3,000	\$ 3,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Additional Sales Tax	\$ 663,261	\$ 567,000	\$ 500,000	\$ 655,750	\$ 681,980	\$ 716,079	\$ 744,722	\$ 774,511	\$ 805,491
Motor Vehicle Tax	\$ 31,341	\$ 38,556	\$ 38,556	\$ 33,000	\$ 34,320	\$ 36,036	\$ 37,477	\$ 38,977	\$ 40,536
Telecom									
Recreational Vehicle Tax	\$ 757	\$ 576	\$ 576	\$ 576	\$ 576	\$ 599	\$ 629	\$ 654	\$ 680
Commercial & 16/20M Vehicle Tax	\$ 898	\$ 927	\$ 927	\$ 927	\$ 927	\$ 964	\$ 1,012	\$ 1,053	\$ 1,095
Delinquent Specials	\$ 19								
Build America Bonds Rebate	\$ 19,738	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recovery Zone Economic Dev. Bond Rebate	\$ 27,942	\$ -	\$ -						
Transfer from Water	\$ 390,334	\$ 465,952	\$ 465,952	\$ 390,334	\$ 390,334	\$ 390,334	\$ 465,952	\$ 465,952	\$ 465,952
Transfer from Sewer	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
Transfer from Special Parks									
Transfer from Special Highway	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 25,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Transfer from Water Development	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,400	\$ 21,012	\$ 22,727	\$ 23,408	\$ -
Transfer from CIF	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Special Assessments									
Traffic Signal Special Assessments									
Delinquent Special Assess.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earnings	\$ 11,348	\$ 10,000	\$ 10,000	\$ 10,500	\$ 10,658	\$ 10,817	\$ 10,980	\$ 11,144	\$ 11,311
Transfer In From Capital Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excise Tax Revenues		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Sewer Development	\$ 41,000	\$ 42,000	\$ 42,000	\$ 44,000	\$ 45,000	\$ 46,000	\$ 46,000	\$ 46,000	\$ -
Total Revenues (Less Beginning Balance)	\$ 1,910,420	\$ 1,697,533	\$ 1,630,533	\$ 1,631,527	\$ 1,687,461	\$ 1,731,449	\$ 1,833,479	\$ 1,839,499	\$ 1,821,192
		\$ 0.33	\$ 0.31						
<b>December 31 Ending Balance</b>	<b>\$ 1,074,616</b>	<b>\$ 1,146,805</b>	<b>\$ 1,079,805</b>	<b>\$ 1,466,138</b>	<b>\$ 1,044,829</b>	<b>\$ 673,381</b>	<b>\$ 476,473</b>	<b>\$ 311,198</b>	<b>\$ 127,615</b>
<b>Tax Rate</b>	<b>5.000</b>	<b>4.000</b>	<b>4.000</b>	<b>2.600</b>	<b>2.600</b>	<b>2.400</b>	<b>2.200</b>	<b>2.000</b>	<b>2.000</b>



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

	2021 Audited	2022 Budget	2022 Projected	2023 Proposed Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>TAX RATES (MILLS) ALL FUNDS</b>									
General Fund	13.479	13.202	13.202	13.300	13.300	13.300	13.300	13.300	13.300
Law Enforcement Fund	5.550	5.200	5.200	4.900	4.900	4.800	4.800	4.800	4.800
Debt Service Fund	5.000	4.000	4.000	2.600	2.600	2.400	2.200	2.000	2.000
<b>Total Tax Rate All Funds</b>	<b>24.029</b>	<b>22.402</b>	<b>22.402</b>	<b>20.800</b>	<b>20.800</b>	<b>20.500</b>	<b>20.300</b>	<b>20.100</b>	<b>20.100</b>
<b>Total Annual Tax Increase--All Funds</b>	<b>0.1%</b>	<b>-6.8%</b>	<b>-6.8%</b>	<b>-7.2%</b>	<b>0.0%</b>	<b>-1.4%</b>	<b>-1.0%</b>	<b>-1.0%</b>	<b>0.0%</b>
<b>ENDING BALANCES ALL TAX FUNDS</b>									
General Fund	\$ 3,437,226	\$ 2,844,770	\$ 3,099,524	\$ 2,757,175	\$ 2,428,830	\$ 2,199,235	\$ 1,977,258	\$ 1,929,355	\$ 2,007,769
Law Enforcement Fund	\$ 93,757	\$ 82,347	\$ 92,347	\$ 75,174	\$ 54,930	\$ 30,113	\$ 19,895	\$ 32,985	\$ 65,117
Debt Service Fund	\$ 1,074,616	\$ 1,146,805	\$ 1,079,805	\$ 1,466,138	\$ 1,044,829	\$ 673,381	\$ 476,473	\$ 311,198	\$ 127,615
<b>Total Ending Balance All Tax Funds</b>	<b>\$ 4,605,600</b>	<b>\$ 4,073,922</b>	<b>\$ 4,271,675</b>	<b>\$ 4,298,486</b>	<b>\$ 3,528,589</b>	<b>\$ 2,902,729</b>	<b>\$ 2,473,627</b>	<b>\$ 2,273,538</b>	<b>\$ 2,200,501</b>
<b>Ad-Valorem tax Collected</b>									
General Fund	\$ 1,149,436	\$ 1,270,921	\$ 1,271,775	\$ 1,434,558	\$ 1,520,632	\$ 1,627,076	\$ 1,740,971	\$ 1,862,839	\$ 1,974,610
Law Enforcement Fund	\$ 488,206	\$ 500,590	\$ 500,590	\$ 528,522	\$ 560,233	\$ 587,215	\$ 628,321	\$ 672,303	\$ 712,641
Debt Service Fund	\$ 509,211	\$ 359,522	\$ 359,522	\$ 280,440	\$ 297,266	\$ 293,608	\$ 287,980	\$ 261,800	\$ 280,126
<b>Total Ending Balance All Tax Funds</b>	<b>\$ 2,146,854</b>	<b>\$ 2,131,033</b>	<b>\$ 2,131,887</b>	<b>\$ 2,243,520</b>	<b>\$ 2,378,131</b>	<b>\$ 2,507,899</b>	<b>\$ 2,657,272</b>	<b>\$ 2,796,943</b>	<b>\$ 2,967,377</b>

# 5-YEAR FORECAST ENTERPRISE FUNDS

Water Fund  
Sewer Fund  
Refuse Fund



**5-Year Financial Forecast  
Water Fund  
Updated July 2022**

Water Department Budget (Fund 501)	Last Year	This Year		Proposed	Projected				
	2021 Actual	2022 Budget	2022 Projections	2023 Budget	2024	2025	2026	2027	2028
1									
Beginning Balance	1,465,484	1,199,779	1,199,779	997,711	871,441	824,523	830,284	825,299	875,950
% of Total Operating Expenses	67%	53%	54%	43%	37%	33%	32%	31%	32%
<b>% Rate Increase Needed</b>	<b>0.00%</b>	<b>1.00%</b>	<b>1.00%</b>	<b>4.00%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>
<b>User Base Growth %</b>		<b>2.00%</b>	<b>2.00%</b>	<b>4.00%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>2.00%</b>	<b>2.00%</b>
49000.00 Lease Purchase Payments	27,341	48,088	48,088	79,539	55,782	61,196	67,762	67,762	67,762
49110.00 Electric Utility Loan	12,912	23,830	23,830	12,912	18,369	21,835	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>40,253</b>	<b>81,918</b>	<b>81,918</b>	<b>102,451</b>	<b>84,151</b>	<b>93,031</b>	<b>99,597</b>	<b>99,597</b>	<b>99,597</b>
<b>COMMODITIES</b>									
44310.00 Office Supplies	1,808	1,000	1,000	1,500	1,560	1,622	1,671	1,721	1,773
44315.00 Office Equipment	1,947	500	500	500	520	541	557	574	591
44320.00 Cleaning Supplies	44	300	300	300	312	324	334	344	355
44350.00 Chemicals	150,963	135,000	140,000	160,000	160,000	166,400	171,392	176,534	181,830
44500.00 Tools & Equipment	12,278	20,000	15,000	20,000	20,000	20,800	21,424	22,067	22,729
44501.00 Safety Equip/Supplies	2,049	4,000	3,000	4,000	4,160	4,326	4,456	4,590	4,728
44502.00 Distribution Parts & Supplies	84,922	75,000	85,000	90,000	90,000	93,600	96,408	99,300	102,279
44503.00 New Meter Install	23,584	30,000	25,000	30,000	31,200	32,448	33,421	34,424	35,457
44504.00 Replacement Meters	10,900	15,000	12,000	15,000	15,600	16,224	16,711	17,212	17,728
44510.00 Computer Software/Hardware	3,348	8,013	8,000	5,700	5,928	6,165	6,350	6,541	6,737
44600.00 Repair Parts	352	4,000	2,000	4,000	4,160	4,326	4,456	4,590	4,728
44700.00 Gasoline	13,862	10,000	15,000	20,000	20,800	21,632	22,281	22,949	23,638
45910.00 Street Rock	1,893	5,000	5,000	5,000	5,200	5,408	5,570	5,737	5,909
46000.00 Equipment Maintenance & Repair	448	5,000	5,000	5,000	5,200	5,408	5,570	5,737	5,909
46200.00 Vehicle Repair And Maintenance	5,764	4,000	4,000	4,000	4,160	4,326	4,456	4,590	4,728
46400.00 Building Improvemts/Maint	10,612	6,000	6,000	10,000	10,400	10,816	11,140	11,475	11,819
47200.00 Grass Seed, Weed Cont, Fertil	2,070	600	300	3,000	3,120	3,245	3,342	3,442	3,546
<b>SUBTOTAL</b>	<b>326,844</b>	<b>323,413</b>	<b>327,100</b>	<b>378,000</b>	<b>382,320</b>	<b>397,613</b>	<b>409,541</b>	<b>421,827</b>	<b>434,482</b>
<b>CONTRACTURAL</b>									
41196.00 Utility Assistance	2,380	3,000	3,000	3,000	3,120	3,245	3,375	3,493	3,615
41210.00 Meals & Refreshments	408	300	300	400	416	433	450	466	482
42000.00 Postage & Freight	10,229	10,000	10,000	10,500	10,920	11,357	11,811	12,224	12,652
42050.00 Utilities	151,361	125,000	140,000	150,000	156,000	162,240	168,730	174,635	180,747
42100.00 Uniform Fees	1,779	2,500	2,500	3,000	3,120	3,245	3,375	3,493	3,615
42200.00 Printing And Advertisements	1,788	2,200	2,200	2,200	2,288	2,380	2,475	2,561	2,651
42250.00 Liability Insurance	27,553	30,000	30,000	30,000	31,200	32,448	33,746	34,927	36,149
43000.00 Dues & Membership Fees	1,157	2,000	1,500	2,000	2,080	2,163	2,250	2,328	2,410
43500.00 Data Processing Services	2,412	2,580	2,580	2,600	2,704	2,812	2,925	3,027	3,133
43700.00 Training/School	1,264	3,000	1,500	3,000	3,120	3,245	3,375	3,493	3,615
44020.00 Contractual Bldg Maint&Repair	6,454	5,000	5,000	7,000	7,280	7,571	7,874	8,150	8,435
44030.00 Contractual Equip Maint&Repair	124,356	55,000	55,000	60,000	62,400	64,896	67,492	69,854	72,299
44040.00 Contract Vehicle Maint&Repair	3,410	3,000	3,000	3,500	3,640	3,786	3,937	4,075	4,217
44060.00 Shop Maint & Repair	35,078	30,000	30,000	30,000	31,200	32,448	33,746	34,927	36,149
44070.00 Line Maint & Repair	43,346	25,000	25,000	40,000	41,600	43,264	44,995	46,569	48,199
44200.00 Equipment Lease & Rentals	10,159	4,000	4,000	7,000	7,280	7,571	7,874	8,150	8,435
44220.00 Misc contractual services	18,622	25,000	25,000	25,000	26,000	27,040	28,122	29,106	30,125
45700.00 Mowing Contract	541	-	-	-	-	-	-	-	-
48500.00 Water Protection Fee	5,880	6,500	6,500	6,500	6,760	7,030	7,312	7,568	7,832
48550.00 Water Assurance Fund	6,584	7,000	7,000	7,000	7,280	7,571	7,874	8,150	8,435
48700.00 Sampling & Testing	2,524	4,000	3,000	4,000	4,160	4,326	4,499	4,657	4,820
48900.00 Clean Drinking Water Fee	5,512	5,500	5,500	5,600	5,824	6,057	6,299	6,520	6,748

**5-Year Financial Forecast  
Water Fund  
Updated July 2022**

Water Department Budget (Fund 501)	Last Year		This Year		Proposed				
	2021 Actual	2022 Budget	2022 Projections	2023 Budget	2024	2025	2026	2027	2028
1									
SUBTOTAL	462,796	350,580	362,580	402,300	418,392	435,128	452,533	468,371	484,764
MISC									
48600.00 Sales Tax Payable	66,642	72,000	72,000	72,000	74,880	77,875	80,211	82,618	85,096
SUBTOTAL	66,642	72,000	72,000	72,000	74,880	77,875	80,211	82,618	85,096
TRANSFERS									
49800.00 Previous YR Expenses									
Transfer to Water Maintenance Fund	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 46,800	\$ 48,438	\$ 50,133
49992.00 Transfer to Sewer-50%	\$ 62,479	65,193	\$ 65,193	68,803	72,243	75,133	78,138	81,264	84,514
49994.00 Transfer to General Fund	\$ 100,000	100,000	\$ 100,000	100,000	100,000	100,000	100,000	100,000	100,000
49994.00 Transfer to General-25% of Shop	\$ 24,025	24,171	\$ 24,171	17,559	18,437	19,174	19,941	20,739	21,569
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
Transfer to Electric Utility			\$ -						
Transfer to technology		\$ 2,315	\$ 2,315	\$ 3,125	\$ 3,281	\$ 3,347	\$ 3,431	\$ 3,516	\$ 3,604
SUBTOTAL	621,838	702,631	702,631	624,821	629,295	632,988	714,262	719,909	725,772
41100.00 Salaries & Wages	422,715	456,336	450,000	500,107	525,112	546,117	567,962	590,680	614,307
41110.00 Overtime	69,900	50,000	50,000	50,000	52,000	54,080	55,702	57,373	59,095
41135.00 HSA	-	-	-	-	-	-	-	-	-
41140.00 FICA/Medicare	36,996	38,735	38,000	42,083	43,766	45,517	46,882	48,289	49,738
41150.00 KPERS	45,892	51,545	47,000	51,875	53,950	56,108	57,791	59,525	61,311
41170.00 SUTA	-	-	-	-	-	-	-	-	-
SUBTOTAL	575,503	596,616	585,000	644,065	674,829	701,822	728,338	755,867	784,450
41135.00 HSA	9,875	14,500	14,500	15,000	15,600	16,224	16,711	17,212	17,728
41160.00 Health/Accident Insurance	81,056	96,893	80,000	85,185	89,444	93,916	98,612	103,543	108,720
41170.00 SUTA	484	410	500	445	463	481	496	511	526
41190.00 Workers Compensation	8,488	13,690	8,000	15,003	15,603	16,227	16,714	17,215	17,732
SUBTOTAL	99,902	125,493	103,000	115,633	121,110	126,849	132,533	138,481	144,706
<b>TOTAL EXPENSES</b>	<b>2,193,778</b>	<b>2,252,650</b>	<b>2,234,228</b>	<b>2,339,270</b>	<b>2,384,977</b>	<b>2,465,306</b>	<b>2,617,015</b>	<b>2,686,671</b>	<b>2,758,869</b>
		10%	2%	4%					
32140.00 Water Sales Tax	65,614	70,000	70,000	72,000	73,440	74,909	76,407	77,935	79,494
34112.00 Collections Recovered	-	500	500	-	-	-	-	-	-
34231.00 EPS Fees	75	-	-	-	-	-	-	-	-
34541.00 Water Service Charge	<b>1,769,155</b>	<b>1,854,360</b>	<b>1,854,360</b>	<b>2,000,000</b>	<b>2,121,800</b>	<b>2,251,018</b>	<b>2,388,105</b>	<b>2,508,943</b>	<b>2,635,895</b>
34550.00 Bulk Water Sales	25,406	4,000	1,300	25,000	25,500	26,138	26,791	27,595	28,423
34560.00 Kansas Setoff Program	2,808	4,000	4,000	4,000	4,080	4,182	4,287	4,415	4,548
34571.00 Connection/Reconnect Fees	4,770	5,000	5,000	5,000	5,100	5,228	5,358	5,519	5,685
34572.00 Water Meter Purchase	60,250	35,000	35,000	45,000	45,900	47,048	48,224	49,670	51,161
34581.00 Late Payment Penalties	(4)	12,000	12,000	12,000	12,240	12,546	12,860	13,245	13,643
<b>Total Revenues</b>	<b>1,928,073</b>	<b>1,984,860</b>	<b>1,982,160</b>	<b>2,163,000</b>	<b>2,288,060</b>	<b>2,421,067</b>	<b>2,562,031</b>	<b>2,687,322</b>	<b>2,818,847</b>
<b>Unexpended Appropriations</b>	<b>0</b>	<b>50,000</b>							
<b>Net Change</b>	<b>-265,705</b>	<b>-217,790</b>	<b>-202,068</b>	<b>-126,270</b>	<b>-46,917</b>	<b>5,761</b>	<b>-4,985</b>	<b>50,651</b>	<b>109,978</b>
<b>Ending Balance</b>	<b>1,199,779</b>	<b>981,989</b>	<b>997,711</b>	<b>871,441</b>	<b>824,523</b>	<b>830,284</b>	<b>825,299</b>	<b>875,950</b>	<b>985,928</b>

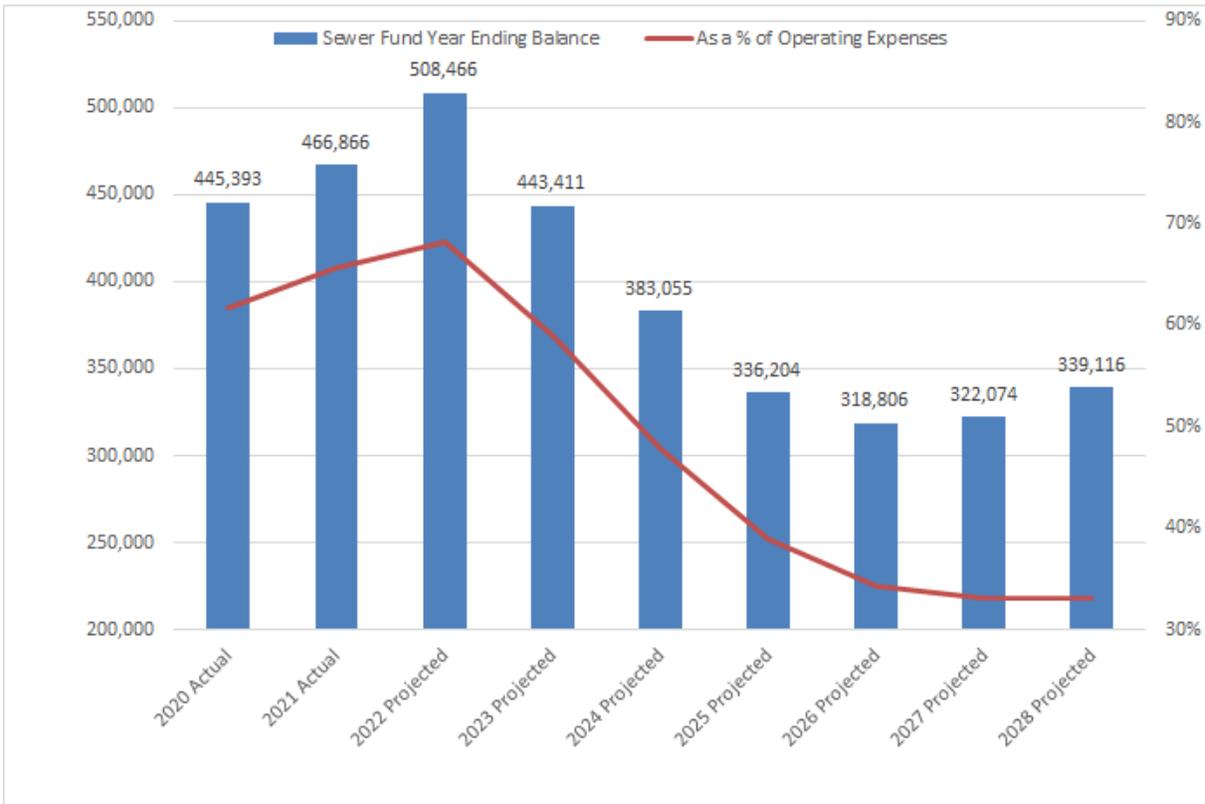


**5-Year Financial Forecast  
Sewer Fund  
Updated April, 2022**

Sewer Fund 502	Last Year		This Year		Proposed	Projected				
	10		11		12	13	14			
	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2023	2024	2025	2026	2027	2028
Beginning Balance	445,393	445,393	466,866	466,866	508,466	443,411	383,055	336,204	318,806	322,074
% of Total Operating Expenses	63%	65%	65%	66%	60%	49%	41%	34%	32%	31%
<b>% Rate Increase Needed</b>	<b>0.5%</b>	<b>0.0%</b>	<b>1.0%</b>	<b>2.0%</b>	<b>3.0%</b>	<b>3.5%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.0%</b>
<b>User Base Growth %</b>	<b>1.0%</b>		<b>1.5%</b>	<b>1.5%</b>	<b>2.0%</b>	<b>3.0%</b>	<b>5.0%</b>	<b>5.0%</b>	<b>2.0%</b>	<b>2.0%</b>
49000.00 Lease Purchase Payments	4,504	4,504	-	-	15,576	5,630	5,630	5,630	5,630	6,475
49110.00 Electric Utility Loan	-	-	6,987	7,000	-	6,987	15,722	15,722	8,734	8,734
CAP OUTLAY	4,504	4,504	6,987	7,000	15,576	12,617	21,352	21,352	14,364	15,209
Acct Class: COMM COMMODITIES										
44310.00 Office Supplies	500	476	500	500	500	520	541	557	574	591
44315.00 Office Equipment	350	-	300	300	500	520	541	557	574	591
44320.00 Cleaning Supplies	100	49	100	100	100	104	108	111	115	118
44350.00 Chemicals	40,000	41,359	42,000	42,000	44,000	47,133	51,469	55,664	58,480	61,439
44500.00 Tools & Equipment	7,500	115	6,000	3,000	6,000	6,240	6,490	6,684	6,885	7,091
44501.00 Safety Equip/Supplies	1,000	1,259	1,000	1,000	1,200	1,248	1,298	1,337	1,377	1,418
44505.00 Fasteners & Small Parts	400	-	400	400	400	416	433	446	459	473
44510.00 Computer Software/Hardware	4,900	3,773	5,500	5,500	5,500	5,720	5,949	6,127	6,311	6,500
44600.00 Repair Parts	5,500	11,894	5,000	5,000	5,000	5,200	5,408	5,570	5,737	5,909
44700.00 Gasoline	5,000	2,448	3,500	2,000	4,000	4,160	4,326	4,456	4,590	4,728
46000.00 Equipment Maintenance & Repair	15,000	10,817	15,000	15,000	25,000	26,000	27,040	27,851	28,687	29,547
46200.00 Vehicle Repair And Maintenance	1,000	-	1,000	500	1,000	1,040	1,082	1,114	1,147	1,182
46400.00 Building Improvments/Maint	2,000	109	2,000	500	2,000	2,080	2,163	2,228	2,295	2,364
SUBTOTAL	83,250	72,300	82,300	75,800	95,200	100,381	106,847	112,703	117,231	121,952
CONTRACTUAL										
41210.00 Meals & Refreshments	100	154	100	100	300	312	324	334	344	355
42050.00 Utilities	135,000	129,474	130,000	130,000	140,000	149,968	163,765	177,112	186,074	195,489
42100.00 Uniform Fees	1,000	-	1,000	1,000	1,000	1,040	1,082	1,114	1,147	1,182
42250.00 Liability Insurance	7,600	8,701	8,300	8,300	8,500	8,840	9,194	9,469	9,753	10,046
43000.00 Dues & Membership Fees	1,500	750	1,500	800	1,500	1,560	1,622	1,671	1,721	1,773
43500.00 Data Processing Services	2,000	1,267	1,344	1,344	1,344	1,398	1,454	1,497	1,542	1,588
43700.00 Training/School	2,000	255	1,500	1,500	1,500	1,560	1,622	1,671	1,721	1,773
44020.00 Contractual Bldg Maint&Repair	500	-	500	250	500	520	541	557	574	591
44030.00 Contractual Equip Maint&Repair	10,000	8,914	12,000	10,000	15,000	15,600	16,224	16,711	17,212	17,728
44040.00 Contract Vehicle Maint&Repair	1,600	-	1,500	1,000	1,500	1,560	1,622	1,671	1,721	1,773
44060.00 Shop Maint & Repair	7,000	6,811	7,000	7,000	7,000	7,280	7,571	7,798	8,032	8,273
44120.00 Hauling	25,000	21,250	28,000	25,000	28,000	29,120	30,285	31,193	32,129	33,093
44200.00 Equipment Lease & Rentals	3,000	1,565	3,000	2,000	3,000	3,120	3,245	3,342	3,442	3,546
44220.00 Misc contractual services	12,000	15,051	15,000	12,000	15,000	15,600	16,224	16,711	17,212	17,728
45700.00 Mowing Contract	1,000	700	1,000	1,000	1,000	1,040	1,082	1,114	1,147	1,182
48700.00 Sampling & Testing	12,000	12,356	15,000	15,000	15,000	15,600	16,224	16,711	17,212	17,728
49200.00 Sewer Line Cleaning	20,000	27,250	20,000	20,000	25,000	26,000	27,040	27,851	28,687	29,547
SUBTOTAL	241,300	234,498	246,744	236,294	265,144	280,118	299,121	316,528	329,673	343,396
49800.00 Previous YR Expenses										
49994.00 Transfer to General Fund	24,025	24,025	24,171	24,171	17,559	17,559	17,559	17,559	17,559	17,559
49995.00 Transfer to Debt Service Fund	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
NEW DEBT	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Transfer to Sewer Maintenance Fnd	15,000	15,000	15,000	15,000	20,000	20,800	21,632	22,281	22,949	23,638
49998.00 Transfer To Elect. Util	\$ -									
Transfer to Technology			\$ 1,580	1,580	\$ 1,325	\$ 1,378	\$ 1,433	\$ 1,476	\$ 1,520	\$ 1,566
SUBTOTAL	179,025	179,025	180,751	180,751	178,884	179,737	180,624	181,316	182,029	182,763
41100.00 Salaries & Wages	145,562	150,390	151,355	151,355	236,979	248,828	258,781	269,132	279,898	291,094
41110.00 Overtime	3,550	253	2,000	2,000	2,000	3,000	3,120	3,214	3,310	3,409
41135.00 HSA	-	-	-	-	-	-	-	-	-	-
41140.00 FICA/Medicare	11,407	11,561	11,732	11,732	12,545	14,000	14,560	14,997	15,447	15,910
41150.00 KPERS	14,920	14,184	15,611	15,611	15,463	20,000	20,800	21,424	22,067	22,729

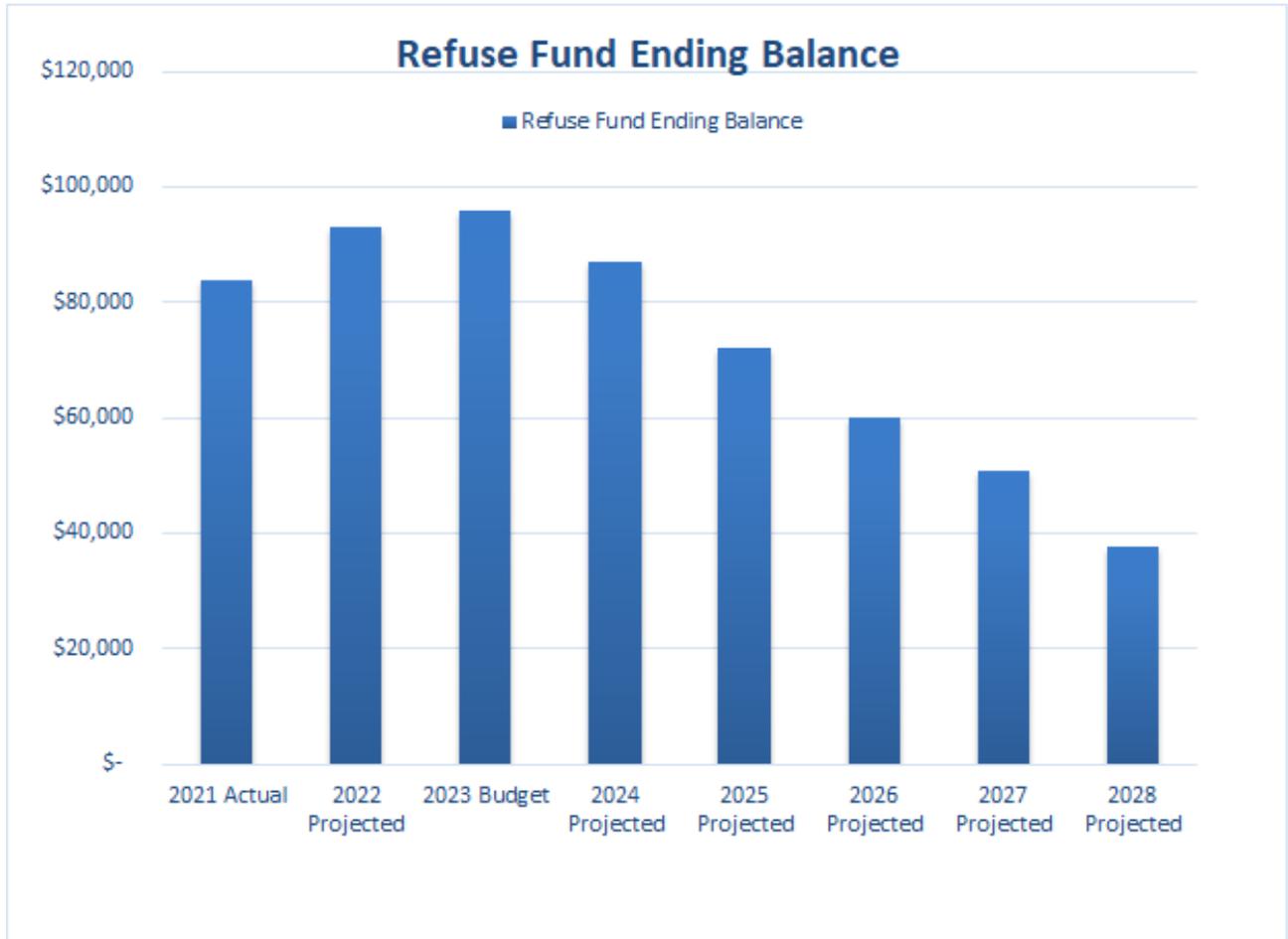
**5-Year Financial Forecast  
Sewer Fund  
Updated April, 2022**

Sewer Fund 502	Last Year		This Year		Proposed	Projected				
	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2023	2024	2025	2026	2027	2028
41170.00 SUTA	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>175,439</b>	<b>176,388</b>	<b>180,698</b>	<b>180,698</b>	<b>266,987</b>	<b>285,828</b>	<b>297,261</b>	<b>308,767</b>	<b>320,721</b>	<b>333,142</b>
<b>SUBTOTAL</b>	<b>683,518</b>	<b>666,716</b>	<b>697,480</b>	<b>680,543</b>	<b>821,791</b>	<b>858,681</b>	<b>905,204</b>	<b>940,666</b>	<b>964,017</b>	<b>996,462</b>
41135.00 HSA	1,500	1,500	1,500	1,500	1,500	2,000	2,060	2,122	2,185	2,251
41156.00 AFLAC	-	-	-	-	-	-	-	-	-	-
41160.00 Health/Accident Insurance	19,436	19,207	21,123	20,000	20,625	30,000	31,500	33,075	34,729	36,465
41170.00 SUTA	146	151	151	150	162	200	208	214	221	227
41190.00 Workers Compensation	2,948	2,680	3,065	2,200	3,280	5,000	5,200	5,356	5,517	5,682
	24,030	23,538	25,839	23,850	25,567	37,200	38,968	40,767	42,652	44,626
	24,030	23,538	25,839	23,850	25,567	37,200	38,968	40,767	42,652	44,626
<b>TOTAL EXPENSES</b>	<b>707,548</b>	<b>690,254</b>	<b>723,319</b>	<b>704,393</b>	<b>847,358</b>	<b>895,881</b>	<b>944,172</b>	<b>981,433</b>	<b>1,006,669</b>	<b>1,041,087</b>
	-0.62%	5.39%			17.1%					
<b>34542.00 Sewer Service Charge</b>	<b>619,388</b>	<b>643,398</b>	<b>640,719</b>	<b>645,000</b>	<b>678,000</b>	<b>722,782</b>	<b>781,689</b>	<b>845,396</b>	<b>888,173</b>	<b>933,115</b>
34571.00 Connection/Reconnect Fees	1,500	1,000	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
34574.00 Sewer Inspections	300	4,850	300	300	3,000	3,000	3,000	3,000	3,000	3,000
34581.00 Late Payment Penalties	5,350	-	4,000	4,000	1,000	1,000	1,000	1,000	1,000	1,000
39999.00 Transfer In (from Water)	62,479	62,479	65,193	65,193	68,803	72,243	75,133	78,138	81,264	84,514
Transfer in from Sewer Development Fee Fund										
Accounts Receivable										
<b>TOTAL REVENUES</b>	<b>689,017</b>	<b>711,727</b>	<b>711,712</b>	<b>715,993</b>	<b>752,303</b>	<b>800,525</b>	<b>862,322</b>	<b>929,034</b>	<b>974,937</b>	<b>1,023,129</b>
<b>Unexpended Appropriations</b>	<b>35,000</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>Net Change</b>	<b>16,469</b>	<b>21,473</b>	<b>18,393</b>	<b>41,600</b>	<b>-65,055</b>	<b>-60,356</b>	<b>-46,851</b>	<b>-17,398</b>	<b>3,268</b>	<b>17,042</b>
<b>Ending Balance</b>	<b>461,862</b>	<b>466,866</b>	<b>485,259</b>	<b>508,466</b>	<b>443,411</b>	<b>383,055</b>	<b>336,204</b>	<b>318,806</b>	<b>322,074</b>	<b>339,116</b>



**5-Year Financial Forecast  
Updated July, 2022**

	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>REFUSE FUND (503)</b>									
Beginning Balance	\$ 82,740	\$ 83,856	\$ 83,856	\$ 92,856	\$ 95,706	\$ 86,858	\$ 72,156	\$ 60,024	\$ 50,807
Refuse Rate Increase (%)				0%	1%	1%			
Refuse Charge Billed	\$ 494,291	\$ 490,000	\$ 508,000	\$ 510,000	\$ 525,402	\$ 546,576	\$ 568,439	\$ 591,176	\$ 608,912
Fuel Surcharge	\$ (74)	\$ 5,500	\$ 50,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Curbside Recycling	\$ 110,826	\$ 125,000	\$ 115,000	\$ 120,000	\$ 122,400	\$ 126,072	\$ 131,115	\$ 136,359	\$ 140,450
Late Payment Penalties	\$ (2)	\$ 5,000	\$ -	\$ 2,500	\$ 3,000	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
Charges for Special Pickups	\$ 1,293	\$ 350	\$ 1,000	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350
Accounts Receivable	\$ (12,839)			\$ -	\$ -	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)
Total Refuse Revenues (Less Beginning Bal.)	\$ 593,495	\$ 625,850	\$ 674,000	\$ 752,850	\$ 771,152	\$ 796,498	\$ 823,404	\$ 851,386	\$ 873,212
Total Refuse Appropriations	\$ 592,379	\$ 630,000	\$ 665,000	\$ 750,000	\$ 780,000	\$ 811,200	\$ 835,536	\$ 860,602	\$ 886,420
Annual Refuse Appropriation Increase	0.0%	0.0%		0.0%	2.0%	3.0%	4.0%	4.0%	3.0%
<b>Refuse Fund Ending Balance</b>	<b>\$ 83,856</b>	<b>\$ 79,706</b>	<b>\$ 92,856</b>	<b>\$ 95,706</b>	<b>\$ 86,858</b>	<b>\$ 72,156</b>	<b>\$ 60,024</b>	<b>\$ 50,807</b>	<b>\$ 37,599</b>
<b>As % Of Operating Expenses</b>	<b>14.2%</b>	<b>12.7%</b>	<b>14.0%</b>	<b>12.8%</b>	<b>11.1%</b>	<b>8.9%</b>	<b>7.2%</b>	<b>5.9%</b>	<b>4.2%</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 July, 2022**

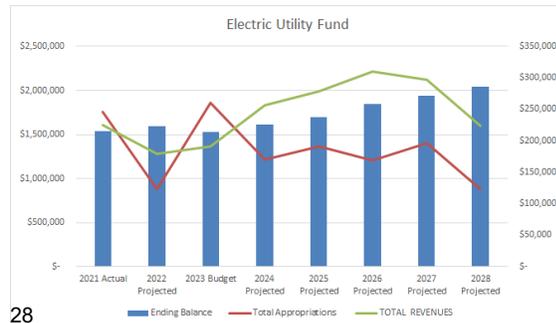
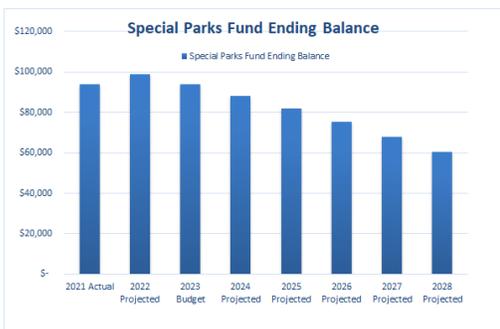
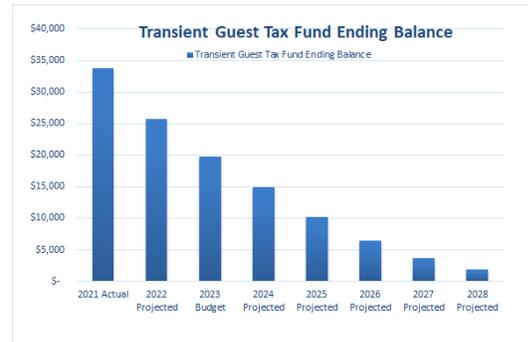
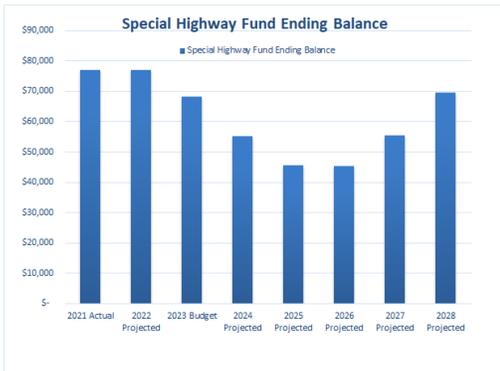
	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>SPECIAL HIGHWAY FUND (202)</b>									
Beginning Balance	\$ 26,209	\$ 77,140	\$ 77,140	\$ 77,140	\$ 68,200	\$ 55,124	\$ 45,482	\$ 45,215	\$ 55,330
Special Highway Funds	\$ 190,931	\$ 170,000	\$ 190,000	\$ 181,060	\$ 191,924	\$ 205,358	\$ 219,733	\$ 235,115	\$ 249,222
TOTAL REVENUES (Less Beginning Bal.)	\$ 190,931	\$ 170,000	\$ 190,000	\$ 181,060	\$ 191,924	\$ 205,358	\$ 219,733	\$ 235,115	\$ 249,222
Appropriation--Transfer to Debt Service Fund	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 25,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Appropriation--Road Paving (Asphalt)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Appropriation--Transfer to CIF	\$ 125,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 180,000	\$ 180,000	\$ 185,000	\$ 190,000	\$ 200,000
Total Special Highway Appropriations	\$ 140,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 205,000	\$ 215,000	\$ 220,000	\$ 225,000	\$ 235,000
<b>Special Highway Fund Ending Balance</b>	<b>\$ 77,140</b>	<b>\$ 57,140</b>	<b>\$ 77,140</b>	<b>\$ 68,200</b>	<b>\$ 55,124</b>	<b>\$ 45,482</b>	<b>\$ 45,215</b>	<b>\$ 55,330</b>	<b>\$ 69,552</b>
<b>SPECIAL PARKS FUND (203)</b>									
Beginning Balance	\$ 73,775	\$ 93,732	\$ 93,732	\$ 98,732	\$ 93,732	\$ 88,132	\$ 81,908	\$ 75,197	\$ 67,985
Kaw Sand CUP	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Park Fees	\$ 20,532	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,600	\$ 16,224	\$ 16,711	\$ 17,212	\$ 17,728
Donations, Gifts, Fundraising									
Liquor Tax (1/2 Prior to 2022, then 1/3)	\$ 24,425	\$ 11,666	\$ 20,000	\$ 15,000	\$ 15,600	\$ 16,224	\$ 16,711	\$ 17,212	\$ 17,728
TOTAL REVENUES (Less Beginning Bal.)	\$ 54,957	\$ 36,666	\$ 45,000	\$ 40,000	\$ 41,200	\$ 42,448	\$ 43,421	\$ 44,424	\$ 45,457
Transfer to Debt Service Fund									
Transfer to CIF	\$ 35,000	\$ 40,000	\$ 40,000	\$ 45,000	\$ 46,800	\$ 48,672	\$ 50,132	\$ 51,636	\$ 53,185
Total Special Parks Appropriations	\$ 35,000	\$ 40,000	\$ 40,000	\$ 45,000	\$ 46,800	\$ 48,672	\$ 50,132	\$ 51,636	\$ 53,185
<b>Special Parks Fund Ending Balance</b>	<b>\$ 93,732</b>	<b>\$ 90,398</b>	<b>\$ 98,732</b>	<b>\$ 93,732</b>	<b>\$ 88,132</b>	<b>\$ 81,908</b>	<b>\$ 75,197</b>	<b>\$ 67,985</b>	<b>\$ 60,257</b>
<b>TRANSIENT GUEST TAX FUND (205)</b>									
Beginning Balance	\$ 36,371	\$ 33,745	\$ 33,745	\$ 25,745	\$ 19,745	\$ 14,905	\$ 10,221	\$ 6,479	\$ 3,705
Transient Guest Tax	\$ 25,374	\$ 24,000	\$ 24,000	\$ 29,000	\$ 30,160	\$ 31,366	\$ 32,307	\$ 33,277	\$ 34,275
TOTAL REVENUES (Less Beginning Bal.)	\$ 25,374	\$ 24,000	\$ 24,000	\$ 29,000	\$ 30,160	\$ 31,366	\$ 32,307	\$ 33,277	\$ 34,275
EDC Support									
Economic Dev. and Tourism	\$ 28,000	\$ 32,000	\$ 32,000	\$ 35,000	\$ 35,000	\$ 36,050	\$ 36,050	\$ 36,050	\$ 36,050
Total Transient Guest Appropriations	\$ 28,000	\$ 32,000	\$ 32,000	\$ 35,000	\$ 35,000	\$ 36,050	\$ 36,050	\$ 36,050	\$ 36,050
<b>Transient Guest Tax Fund Ending Balance</b>	<b>\$ 33,745</b>	<b>\$ 25,745</b>	<b>\$ 25,745</b>	<b>\$ 19,745</b>	<b>\$ 14,905</b>	<b>\$ 10,221</b>	<b>\$ 6,479</b>	<b>\$ 3,705</b>	<b>\$ 1,930</b>
<b>CDBG FUND (207)</b>									
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CDBG Revenue	\$ 87,440	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
TOTAL REVENUES (Less Beginning Bal.)	\$ 87,440	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Capital Projects									
Transfer to CIF	\$ 87,440	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total CDBG Appropriations	\$ 87,440	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>WATERMAINTENANCE FUND (209) (Previously Water Development Fee Fund)</b>									
Beginning Balance	\$ 99,483	\$ 83,133	\$ 83,133	\$ 68,133	\$ 54,133	\$ 40,733	\$ 27,721	\$ 19,669	\$ 11,710
Water Develop. Revenues	\$ 18,650	\$ 25,000	\$ 25,000	\$ 26,000	\$ 27,000	\$ 28,000	\$ 32,000	\$ 33,280	\$ 34,278
Transfer from Water Fund	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 46,800	\$ 48,438	\$ 50,133
TOTAL REVENUES (Less Beginning Bal.)	\$ 63,650	\$ 70,000	\$ 70,000	\$ 71,000	\$ 72,000	\$ 73,000	\$ 78,800	\$ 81,718	\$ 84,412
Transfer to Debt Service	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,400	\$ 21,012	\$ 21,852	\$ 22,727	\$ 23,408
Facility Maintenance & Preservation	\$ 60,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 66,950	\$ 68,959
Total Water Develop. Appropriations	\$ 80,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,400	\$ 86,012	\$ 86,852	\$ 89,677	\$ 92,367
<b>Water Maintenance Fund Ending Balance</b>	<b>\$ 83,133</b>	<b>\$ 68,133</b>	<b>\$ 68,133</b>	<b>\$ 54,133</b>	<b>\$ 40,733</b>	<b>\$ 27,721</b>	<b>\$ 19,669</b>	<b>\$ 11,710</b>	<b>\$ 3,755</b>
<b>SEWER MAINTENANCE FUND (210) (Previously Sewer Development Fee Fund)</b>									
Beginning Balance	\$ 109,261	\$ 107,711	\$ 107,711	\$ 72,711	\$ 53,711	\$ 37,911	\$ 27,279	\$ 17,845	\$ 9,877
Sewer Develop. Revenues	\$ 24,450	\$ 50,000	\$ 35,000	\$ 45,000	\$ 50,000	\$ 57,000	\$ 59,280	\$ 61,651	\$ 63,501
Transfer from Sewer Fund	\$ 15,000	\$ 15,000	\$ 15,000	\$ 20,000	\$ 20,800	\$ 21,632	\$ 22,281	\$ 22,949	\$ 23,638
TOTAL REVENUES (Less Beginning Bal.)	\$ 39,450	\$ 65,000	\$ 50,000	\$ 65,000	\$ 70,800	\$ 78,632	\$ 81,561	\$ 84,601	\$ 87,139
Transfer to Debt Service	\$ 41,000	\$ 42,000	\$ 42,000	\$ 44,000	\$ 45,000	\$ 46,000	\$ 46,000	\$ 46,000	\$ 46,000
Transfer to Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facility Maintenance & Preservation	\$ -	\$ 43,000	\$ 43,000	\$ 40,000	\$ 41,600	\$ 43,264	\$ 44,995	\$ 46,569	\$ 48,199
Total Sewer Develop. Appropriations	\$ 41,000	\$ 85,000	\$ 85,000	\$ 84,000	\$ 86,600	\$ 89,264	\$ 90,995	\$ 92,569	\$ 94,199
<b>Sewer Maintenance Fund Ending Balance</b>	<b>\$ 107,711</b>	<b>\$ 87,711</b>	<b>\$ 72,711</b>	<b>\$ 53,711</b>	<b>\$ 37,911</b>	<b>\$ 27,279</b>	<b>\$ 17,845</b>	<b>\$ 9,877</b>	<b>\$ 2,816</b>

**5-Year Financial Forecast  
Updated July, 2022**

	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>CAPITAL IMPROVEMENT FUND (305)</b>									
Beginning Balance	\$ 572,006	\$ 1,821,134	\$ 1,821,134	\$ 1,685,721	\$ 167,341	\$ 3,088,326	\$ 3,294,314	\$ 3,559,512	\$ 3,934,054
<b>Revenues</b>									
Pending Projects Prior Years									
Transfer from Gen. Fund Prop. Taxes		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Gen. Fund Sales Tax	\$ 66,620	\$ 916,620	\$ 916,620	\$ 86,620	\$ 68,485	\$ 70,909	\$ 72,945	\$ 75,063	\$ 77,266
Federal Fund Exchange (from KDOT)	\$ 70,098	\$ 70,799	\$ 65,650	\$ 70,000	\$ 70,700	\$ 71,407	\$ 72,121	\$ 72,842	\$ 73,571
Aquatic Center Paint Sinking Fund									
<b>MISC Grant Monies</b>									
Transfer from CDBG	\$ 87,440	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Transfer from Special Parks	\$ 35,000	\$ 40,000	\$ 40,000	\$ 45,000	\$ 46,800	\$ 48,672	\$ 50,132	\$ 51,636	\$ 53,185
Transfer from Special Highway	\$ 125,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 180,000	\$ 180,000	\$ 185,000	\$ 190,000	\$ 200,000
Transfer from Electric Utility	\$ 13,213	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Transfer from Water Development									
Transfer from Capital Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excise Tax	\$ 65,050	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
JoCo CARS	\$ 423,290								
Federal STP				\$ 1,500,000	\$ 500,000				
JoCo SMAC		\$ 150,000	\$ 150,000		\$ -	\$ 1,000,000	\$ -	\$ -	\$ -
2020 Debt Issue	\$ 7,325,607								
2020 Park Referendum Bond									
2021 Debt Issue									
2022 Debt Issue		\$ 2,125,000	\$ 2,125,000						
Traffic Benefit Dist	\$ -								
KDOT Funding - Project Specific		\$ 500,000	\$ -	\$ 650,000					
Developer / Benefit District Contributions		\$ 250,000	\$ -	\$ -					
2023 Debt Issue				\$ 1,750,000					
2024 Debt Issue					\$ 5,000,000				
<b>TOTAL REVENUES (Less Beginning Bal.)</b>	<b>\$ 8,211,318</b>	<b>\$ 4,407,419</b>	<b>\$ 3,652,270</b>	<b>\$ 4,456,620</b>	<b>\$ 6,045,985</b>	<b>\$ 1,550,988</b>	<b>\$ 560,199</b>	<b>\$ 569,542</b>	<b>\$ 584,022</b>
<b>Appropriations</b>									
Sunflower WTP Improvements									
CIP Program	\$ 6,962,190	\$ 3,736,000	\$ 3,787,683	\$ 5,975,000	\$ 3,125,000	\$ 1,345,000	\$ 295,000	\$ 195,000	\$ 195,000
Total Capital Project Appropriations	\$ 6,962,190	\$ 3,736,000	\$ 3,787,683	\$ 5,975,000	\$ 3,125,000	\$ 1,345,000	\$ 295,000	\$ 195,000	\$ 195,000
Auditor Journal Entry--Prior Year's Expenses									
<b>Ending Balance</b>	<b>\$ 1,821,134</b>	<b>\$ 2,492,552</b>	<b>\$ 1,685,721</b>	<b>\$ 167,341</b>	<b>\$ 3,088,326</b>	<b>\$ 3,294,314</b>	<b>\$ 3,559,512</b>	<b>\$ 3,934,054</b>	<b>\$ 4,323,075</b>
<b>ELECTRIC UTILITY FUND (602)</b>									
Beginning Balance	\$ 1,555,651	\$ 1,533,635	\$ 1,533,635	\$ 1,595,353	\$ 1,526,559	\$ 1,612,849	\$ 1,700,404	\$ 1,841,358	\$ 1,942,141
Interest Income	\$ 13,213	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000
General Fund Vehicle Purchase Payments	\$ 140,478	\$ 112,488	\$ 107,029	\$ 103,430	\$ 160,765	\$ 160,479	\$ 160,479	\$ 160,321	\$ 114,839
Water Fund Vehicle Purchase Payments	\$ 12,912	\$ 23,830	\$ 23,830	\$ 12,912	\$ 38,023	\$ 46,946	\$ 82,975	\$ 72,057	\$ 57,864
Sewer Fund Vehicle Purchase Payments	\$ -	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	\$ 15,722	\$ 15,722	\$ 8,734	\$ 8,734
Vehicle Sales / Salvage	\$ 57,868	\$ 16,050	\$ 16,050	\$ 42,300	\$ 25,050	\$ 28,875	\$ 24,750	\$ 30,000	\$ 15,964
<b>TOTAL REVENUES</b>	<b>\$ 224,471</b>	<b>\$ 185,355</b>	<b>\$ 179,896</b>	<b>\$ 191,629</b>	<b>\$ 256,825</b>	<b>\$ 278,022</b>	<b>\$ 309,925</b>	<b>\$ 297,112</b>	<b>\$ 223,402</b>
Trucks / Equipment Purchases	\$ 233,274	\$ 83,636	\$ 83,636	\$ 220,424	\$ 130,535	\$ 150,467	\$ 128,971	\$ 156,329	\$ 83,190
Transfer to Capital Improvement	\$ 13,213	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Total Appropriations	\$ 246,487	\$ 123,636	\$ 123,636	\$ 260,424	\$ 170,535	\$ 190,467	\$ 168,971	\$ 196,329	\$ 123,190
<b>Ending Balance</b>	<b>\$ 1,533,635</b>	<b>\$ 1,595,353</b>	<b>\$ 1,589,895</b>	<b>\$ 1,526,559</b>	<b>\$ 1,612,849</b>	<b>\$ 1,700,404</b>	<b>\$ 1,841,358</b>	<b>\$ 1,942,141</b>	<b>\$ 2,042,353</b>
<b>SPONSORSHIP FUND (211)</b>									
Beginning Balance	\$ 27,245	\$ 29,443	\$ 31,481	\$ 32,231	\$ 29,231	\$ 26,111	\$ 22,866	\$ 19,524	\$ 16,081
Donations	\$ 5,325	\$ 4,000	\$ 4,000	\$ 7,000	\$ 7,280	\$ 7,571	\$ 7,798	\$ 8,032	\$ 8,273
<b>TOTAL REVENUES (Less Beginning Bal.)</b>	<b>\$ 5,325</b>	<b>\$ 4,000</b>	<b>\$ 6,250</b>	<b>\$ 7,000</b>	<b>\$ 7,280</b>	<b>\$ 7,571</b>	<b>\$ 7,798</b>	<b>\$ 8,032</b>	<b>\$ 8,273</b>
Total Sponsorship Fund Appropriations	\$ 1,089	\$ 5,500	\$ 5,500	\$ 10,000	\$ 10,400	\$ 10,816	\$ 11,140	\$ 11,475	\$ 11,819
<b>Ending Balance</b>	<b>\$ 31,481</b>	<b>\$ 27,943</b>	<b>\$ 32,231</b>	<b>\$ 29,231</b>	<b>\$ 26,111</b>	<b>\$ 22,866</b>	<b>\$ 19,524</b>	<b>\$ 16,081</b>	<b>\$ 12,536</b>
<b>COMMUNITY CENTER BUILDING MAINTENANCE (212)</b>									
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 8,600	\$ 10,744	\$ 11,752	\$ 11,591
Transfer In from General	\$ 30,000	\$ 35,000	\$ 35,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
<b>TOTAL REVENUES (Less Beginning Bal.)</b>	<b>\$ 30,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 40,000</b>					
Building Improvements	\$ 30,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 36,400	\$ 37,856	\$ 38,992	\$ 40,161	\$ 41,366
<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 8,600</b>	<b>\$ 10,744</b>	<b>\$ 11,752</b>	<b>\$ 11,591</b>	<b>\$ 10,225</b>
<b>AQUATIC CENTER MAINTENANCE FUND (213)</b>									
Beginning Balance	\$ 32,500	\$ 32,500	\$ 32,500	\$ 25,990	\$ 20,990	\$ 16,090	\$ 10,994	\$ 5,745	\$ 339
Transfer In from General	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 31,500	\$ 32,760	\$ 33,743	\$ 34,755	\$ 35,798
<b>TOTAL REVENUES (Less Beginning Bal.)</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 31,500</b>	<b>\$ 32,760</b>	<b>\$ 33,743</b>	<b>\$ 34,755</b>	<b>\$ 35,798</b>
Building Improvements	\$ 30,000	\$ 35,000	\$ 36,510	\$ 35,000	\$ 36,400	\$ 37,856	\$ 38,992	\$ 40,161	\$ 41,366
<b>Ending Balance</b>	<b>\$ 32,500</b>	<b>\$ 27,500</b>	<b>\$ 25,990</b>	<b>\$ 20,990</b>	<b>\$ 16,090</b>	<b>\$ 10,994</b>	<b>\$ 5,745</b>	<b>\$ 339</b>	<b>\$ (5,230)</b>

**5-Year Financial Forecast  
Updated July, 2022**

	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>TECHNOLOGY FUND (214)</b>									
Beginning Balance		\$ -	\$ -	\$ 12,760	\$ 460	\$ 2,119	\$ 3,179	\$ 3,804	\$ 3,981
Transfer In from General		\$ 14,865	\$ 14,865	\$ 17,750	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Transfer in From Water		\$ 2,315	\$ 2,315	\$ 3,125	\$ 3,281	\$ 3,347	\$ 3,431	\$ 3,516	\$ 3,604
Transfer In From Sewer		\$ 1,580	\$ 1,580	\$ 1,325	\$ 1,378	\$ 1,433	\$ 1,476	\$ 1,520	\$ 1,566
TOTAL REVENUES (Less Beginning Bal.)		\$ 18,760	\$ 18,760	\$ 22,200	\$ 19,659	\$ 19,780	\$ 19,907	\$ 20,037	\$ 20,170
Computer Purchases		\$ 6,000	\$ 6,000	\$ 34,500	\$ 18,000	\$ 18,720	\$ 19,282	\$ 19,860	\$ 20,456
<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ 12,760</b>	<b>\$ 12,760</b>	<b>\$ 460</b>	<b>\$ 2,119</b>	<b>\$ 3,179</b>	<b>\$ 3,804</b>	<b>\$ 3,981</b>	<b>\$ 3,695</b>
<b>Park Maintenance Fund (215)</b>									
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In from General				35000	35000	35000	36050	37131.5	38245.445
TOTAL REVENUES (Less Beginning Bal.)				35000	35000	35000	35000	35000	35000
Improvements				35000	35000	35000	35000	35000	35000
<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ 1,050</b>	<b>\$ 2,132</b>	<b>\$ 3,245</b>					
<b>COMMERCE DRIVE TIF (605)</b>									
Beginning Balance	\$ 3,228	\$ 10,594	\$ 10,594	\$ 8,594	\$ 6,594	\$ -	\$ -	\$ -	\$ -
Ad Valorem	\$ 72,099	\$ 65,000	\$ 65,000	\$ 65,000	\$ 68,900	\$ 73,723	\$ 78,884	\$ 84,405	\$ 89,470
Harfs Sales Tax	\$ 137,117	\$ 137,000	\$ 137,000	\$ 137,000	\$ 142,480	\$ 149,604	\$ 155,588	\$ 161,812	\$ 168,284
TOTAL REVENUES (Less Beginning Bal.)	\$ 212,444	\$ 212,594	\$ 212,594	\$ 210,594	\$ 217,974	\$ 223,327	\$ 234,472	\$ 246,217	\$ 257,754
Transfer to Trustee	\$ 199,807	\$ 202,000	\$ 202,000	\$ 202,000	\$ 215,794	\$ 221,094	\$ 232,127	\$ 243,755	\$ 255,176
Administrative fee	\$ 2,043	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,180	\$ 2,233	\$ 2,345	\$ 2,462	\$ 2,578
Total Expenses	\$ 201,850	\$ 204,000	\$ 204,000	\$ 204,000	\$ 217,974	\$ 223,327	\$ 234,472	\$ 246,217	\$ 257,754
<b>Ending Balance</b>	<b>\$ 10,594</b>	<b>\$ 8,594</b>	<b>\$ 8,594</b>	<b>\$ 6,594</b>	<b>\$ -</b>				
<b>COMMERCE DRIVE TIF 2019 (606)</b>									
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ad Valorem	\$ 58,929	\$ 60,000	\$ 60,000	\$ 60,000	\$ 63,000	\$ 65,520	\$ 67,813	\$ 70,187	\$ 72,643
TOTAL REVENUES (Less Beginning Bal.)	\$ 58,929	\$ 60,000	\$ 60,000	\$ 60,000	\$ 63,000	\$ 65,520	\$ 67,813	\$ 70,187	\$ 72,643
Transfer to Trustee	\$ 58,340	\$ 59,000	\$ 59,400	\$ 62,370	\$ 64,865	\$ 67,135	\$ 69,485	\$ 71,917	\$ 74,367
Administrative fee	\$ 589	\$ 1,000	\$ 600	\$ 630	\$ 655	\$ 678	\$ 702	\$ 726	\$ 750
Total Expenses	\$ 58,929	\$ 60,000	\$ 60,000	\$ 63,000	\$ 65,520	\$ 67,813	\$ 70,187	\$ 72,643	\$ 75,097
<b>Ending Balance</b>	<b>\$ -</b>								
<b>SHUGHART TRUST FUND</b>									
Beginning Balance	\$ 24,099	\$ 24,399	\$ 24,399	\$ 24,699	\$ 24,999	\$ 25,299	\$ 25,599	\$ 25,899	\$ 26,199
Interest Income	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
TOTAL REVENUES (Less Beginning Bal.)	\$ 24,399	\$ 24,699	\$ 24,699	\$ 24,999	\$ 25,299	\$ 25,599	\$ 25,899	\$ 26,199	\$ 26,499
Total Shughart Trust Fund Appropriations									
<b>Ending Balance</b>	<b>\$ 24,399</b>	<b>\$ 24,699</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>\$ 26,499</b>
<b>Total Ending Balance All Funds (Prior Year)</b>	<b>\$ 8,528,866</b>	<b>\$ 8,651,604</b>	<b>\$ 8,066,329</b>	<b>\$ 6,458,634</b>	<b>\$ 8,630,327</b>	<b>\$ 8,233,217</b>	<b>\$ 8,162,647</b>	<b>\$ 8,404,158</b>	<b>\$ 8,786,668</b>
<b>Total Ending Balance All Funds (6-Yr Avg.)</b>	<b>\$ 5,540,233</b>	<b>\$ 5,823,085</b>	<b>\$ 6,100,330</b>	<b>\$ 6,130,189</b>	<b>\$ 6,385,750</b>	<b>\$ 6,758,172</b>	<b>\$ 6,967,319</b>	<b>\$ 7,302,064</b>	<b>\$ 7,581,528</b>



# 5-YEAR FORECAST VEHICLE AND EQUIPMENT REPLACEMENT PROGRAM



Vehicle & Equipment Replacement Program												
Rolling Stock												
	Term (years)											
	Interest Rate	3%										
Original Equipment Description (2017 or Prior)	Replacement Equipment Description (2018 or After)	Replacement Cost	Salvage / Sale value	2021 Projected	2022 Projected	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 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	\$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	\$5,458.86	
N/A	Ford Lightning	\$ 25,000	\$ 3,750			\$9,984.00	\$9,984.00	\$9,984.00	\$9,984.00	\$9,984.00	\$9,984.00	
<b>Total Inspections</b>						\$0.00	\$9,984.00	\$15,442.86	\$21,447.61	\$21,447.61	\$21,447.61	\$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					\$7,569.92	
Ford F-150 Pick-Up	TBD	\$ 22,000	\$ 3,300				\$4,803.80	\$4,803.80	\$4,803.80	\$4,803.80	\$4,803.80	
GMC 3500 Flat Bed	TBD	\$ 52,000	\$ 7,800			\$11,354.44	\$11,354.44	\$11,354.44	\$11,354.44	\$11,354.44	\$11,354.44	
Ford F-250 with Service Body	Ford F 250 4x2	\$ 36,779	\$ 5,517	\$8,926.91	\$8,926.91	\$8,926.91					\$8,030.96	
<b>Total Parks</b>				\$17,030.00	\$17,030.00	\$28,384.44	\$16,158.24	\$16,158.24	\$16,158.24	\$16,158.24	\$20,404.68	
<b>Street Department</b>												
Ford F-150 Pick-Up	TBD	\$ 25,000	\$ 3,750					\$5,458.86	\$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					\$7,638.48	
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	\$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									
Ford F-350 with Flat Bed	TBD	\$ 100,000	\$ 15,000				\$21,835.46	\$21,835.46	\$21,835.46	\$21,835.46	\$21,835.46	
Ford F-250 with Service Body	Ford F250 with Service Body	\$ 52,000	\$ 7,800			\$11,354.44	\$11,354.44	\$11,354.44	\$11,354.44	\$11,354.44	\$11,354.44	
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	\$ 89,998.90	\$ 137,381.84	\$ 124,796.40	\$ 118,506.26	\$ 118,506.26	\$ 118,348.18	\$ 78,603.72	
<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	\$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	\$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	\$ 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	\$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	\$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	\$36,028.50	
Ford F-350 with Service Body	Ford F-350 with Service Body	\$ 65,000	\$ 9,750			\$14,193.05	\$14,193.05	\$14,193.05	\$14,193.05	\$14,193.05	\$14,193.05	
Ford F-550 With Utility Bed	TBD	\$ 100,000	\$ 15,000					\$21,835.46	\$21,835.46	\$21,835.46	\$21,835.46	
<b>Total Water</b>				\$ 12,912.00	\$ 23,829.73	\$ 38,022.78	\$ 38,022.78	\$ 46,946.23	\$ 82,974.74	\$ 72,057.01	\$ 57,863.96	
<b>Admin. Department</b>												
Ford Fusion sedan	TBD	\$ 20,000	\$ 3,000				\$4,367.09	\$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	\$ 4,367.09	
<b>Yearly Totals</b>				\$ 113,231.90	\$ 137,845.97	\$ 220,760.40	\$ 205,774.72	\$ 223,146.97	\$ 259,175.47	\$ 241,112.31	\$ 181,437.24	

Vehicle & Equipment Replacement Program Contractor's Equipment Annual Lease Schedule									
Original Equipment Description (2017 or Prior)	Replacement Equipment Description	2021 Projected	2022 Projected	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>Parks Department</b>									
	Kubota RTV 9000			3000	3000	3000	3000	4000	4000
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	\$ 6,946
	<b>Total Parks</b>	\$ 6,040	\$ 6,040	\$ 9,040	\$ 9,946	\$ 9,946	\$ 9,946	\$ 10,946	\$ 10,946
<b>Street Department</b>									
Ford 3000 Tractor+Mower	John Deere 3039R with MX6 Rotary Cutter	\$ 6,003	\$ 8,820	\$ 6,928	\$ 6,928	\$ 8,314	\$ 8,314	\$ 8,314	\$ 8,314
Massey Ferguson Tractor 5460 Tier III+	TBD	\$ -	\$ 14,000	\$ 25,394	\$ 14,000	\$ 14,000	\$ 14,000	\$ 16,000	\$ 16,000
John Deere 410G Backhoe+	John Deere Backhoe	\$ 17,456	\$ 17,456	\$ 17,278	\$ 17,278	\$ 17,278	\$ 17,278	\$ 20,734	\$ 20,734
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	\$ 8,230
Bobcat Skid-Steer Loader	Bobcat Skid-Steer Loader	\$ 9,650	\$ 9,650	\$ 9,630	\$ 10,112	\$ 10,112	\$ 10,112	\$ 10,617	\$ 10,617
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	\$ 21,611	\$ 21,611	\$ 21,611	\$ 21,611	\$ 24,853	\$ 24,853
	<b>Total Streets</b>	\$ 53,963	\$ 73,407	\$ 88,322	\$ 78,158	\$ 79,544	\$ 79,544	\$ 88,746	\$ 88,746
<b>Water Department</b>									
John Deere 410G Backhoe+	John Deere 310SL HL	\$ 16,698	\$ 16,698	\$ 16,997	\$ 16,997	\$ 16,997	\$ 16,997	\$ 16,997	\$ 18,697
Vermeer LP 855 SDT Vacuum unit	TBD	\$ 16,698	\$ 16,698	\$ 16,649	\$ 16,649	\$ 16,649	\$ 18,314	\$ 18,314	\$ 18,314
Clark DPR 25 Forklift	Clark GTSS30 6,000 Lb Capacity	\$ 4,500	\$ 4,504	\$ 4,504	\$ 5,630	\$ 5,630	\$ 5,630	\$ 5,630	\$ 6,475
N/A	John Deere 50G Compact	\$ 10,192	\$ 10,192	\$ 10,192	\$ 10,192	\$ 10,192	\$ 10,192	\$ 10,192	\$ 15,000
	<b>Total Water</b>	\$ 48,088	\$ 48,092	\$ 43,838	\$ 49,468	\$ 49,468	\$ 51,133	\$ 51,133	\$ 58,485
	<b>OVERALL TOTALS</b>	\$ 108,091	\$ 127,539	\$ 141,200	\$ 137,572	\$ 138,958	\$ 140,623	\$ 150,825	\$ 158,178
<b>Total Departmental</b>									
	Parks	\$ 6,040.00	\$ 6,040.00	\$ 9,040.00	\$ 9,946.00	\$ 9,946.00	\$ 9,946.00	\$ 10,946.00	\$ 10,946.00
	Streets	\$ 53,962.89	\$ 73,407.29	\$ 88,322.37	\$ 78,158.01	\$ 79,543.61	\$ 79,543.61	\$ 88,746.43	\$ 88,746.43
	Water	\$ 48,087.79	\$ 48,087.79	\$ 43,838.00	\$ 49,468.00	\$ 49,468.00	\$ 51,132.90	\$ 51,132.90	\$ 58,485.10

Electric Reserve Payments by Department								
New Electric Reserve Pay	2021	2022 Projected	2023 Budget	2024	2025	2026	2027	2028
Streets	\$ 83,289.90	\$ 89,998.90	\$ 137,381.84	\$ 124,796.40	\$ 118,506.26	\$ 118,506.26	\$ 118,348.18	\$ 78,603.72
Inspections	\$ -	\$ -	\$ -	\$ 15,442.86	\$ 21,447.61	\$ 21,447.61	\$ 21,447.61	\$ 11,463.61
Water	\$ 12,912.00	\$ 23,829.73	\$ 38,022.78	\$ 38,022.78	\$ 46,946.23	\$ 82,974.74	\$ 72,057.01	\$ 57,863.96
Sewer	\$ -	\$ 6,987.35	\$ 6,987.35	\$ 6,987.35	\$ 15,721.53	\$ 15,721.53	\$ 8,734.18	\$ 8,734.18
Parks	\$17,030.00	\$17,030.00	\$28,384.44	\$16,158.24	\$16,158.24	\$16,158.24	\$16,158.24	\$20,404.68
admin	\$ -	\$ -	\$ -	\$ 4,367.09	\$ 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>								
Streets	\$ 97,366.48	\$ 89,998.90	\$ 137,381.84	\$ 124,796.40	\$ 118,506.26	\$ 118,506.26	\$ 118,348.18	\$ 78,603.72
Inspections	\$ -	\$ -	\$ -	\$ 15,442.86	\$ 21,447.61	\$ 21,447.61	\$ 21,447.61	\$ 11,463.61
Water	\$ 12,912.00	\$ 23,829.73	\$ 38,022.78	\$ 38,022.78	\$ 46,946.23	\$ 82,974.74	\$ 72,057.01	\$ 57,863.96
Sewer	\$ -	\$ 6,987.35	\$ 6,987.35	\$ 6,987.35	\$ 15,721.53	\$ 15,721.53	\$ 8,734.18	\$ 8,734.18
Parks	\$ 45,410.00	\$ 17,030.00	\$28,384.44	\$ 16,158.24	\$ 16,158.24	\$ 16,158.24	\$ 16,158.24	\$ 20,404.68
admin	\$ -	\$ -	\$ -	\$ 4,367.09	\$ 4,367.09	\$ 4,367.09	\$ 4,367.09	\$ 4,367.09
<b>TOTAL</b>	\$ 155,688.48	\$ 137,845.97	\$ 210,776.40	\$ 205,774.72	\$ 223,146.97	\$ 259,175.47	\$ 241,112.31	\$ 181,437.24
Lease Purchase Payments by Department								
Lease Purchase Payment	2021	2022 Projected	2023 Budget	2024	2025	2026	2027	2028
Streets	\$ 53,962.89	\$ 73,407.29	\$ 88,322.37	\$ 78,158.01	\$ 79,543.61	\$ 79,543.61	\$ 88,746.43	\$ 88,746.43
Inspections			\$9,984.00	\$15,442.86	\$21,447.61	\$21,447.61	\$21,447.61	\$11,463.61
Water	\$ 48,087.79	\$ 48,091.79	\$ 43,838.00	\$ 49,468.00	\$ 49,468.00	\$ 51,132.90	\$ 51,132.90	\$ 58,485.10
Sewer								
Parks	\$ 6,040.00	\$ 6,040.00	\$ 9,040.00	\$ 9,946.00	\$ 9,946.00	\$ 9,946.00	\$ 10,946.00	\$ 10,946.00
admin								
<b>TOTAL</b>	\$ 108,090.68	\$ 127,539.08	\$ 151,184.37	\$ 153,014.87	\$ 160,405.22	\$ 162,070.12	\$ 172,272.95	\$ 169,641.15
TOTAL CAP OUTLAY								
TOTAL Payments	2021	2022 Projected	2023 Budget	2024	2025	2026	2027	2028
Streets	\$ 151,329.37	\$ 163,406.19	\$ 225,704.21	\$ 202,954.41	\$ 198,049.87	\$ 198,049.87	\$ 207,094.61	\$ 167,350.15
Inspections	\$ -	\$ -	\$ 9,984.00	\$ 30,885.73	\$ 42,895.23	\$ 42,895.23	\$ 42,895.23	\$ 22,927.23
Water	\$ 60,999.79	\$ 71,921.52	\$ 81,860.78	\$ 87,490.78	\$ 96,414.23	\$ 134,107.64	\$ 123,189.91	\$ 116,349.06
Sewer	\$ -	\$ 6,987.35	\$ 6,987.35	\$ 6,987.35	\$ 15,721.53	\$ 15,721.53	\$ 8,734.18	\$ 8,734.18
Parks	\$ 43,346.91	\$ 14,966.91	\$ 37,424.44	\$ 21,737.15	\$ 21,737.15	\$ 21,737.15	\$ 22,737.15	\$ 26,983.59
Comm. Centr	\$ 8,103.09	\$ 8,103.09						
admin			\$ -	\$ 4,367.09	\$ 4,367.09	\$ 4,367.09	\$ 4,367.09	\$ 4,367.09
<b>TOTAL</b>	\$ 263,779.16	\$ 265,385.05	\$ 361,960.77	\$ 358,789.59	\$ 383,552.19	\$ 421,245.60	\$ 413,385.26	\$ 351,078.39

# LINE-ITEM BUDGET SHEETS

## PROPERTY TAX SUPPORTED FUNDS

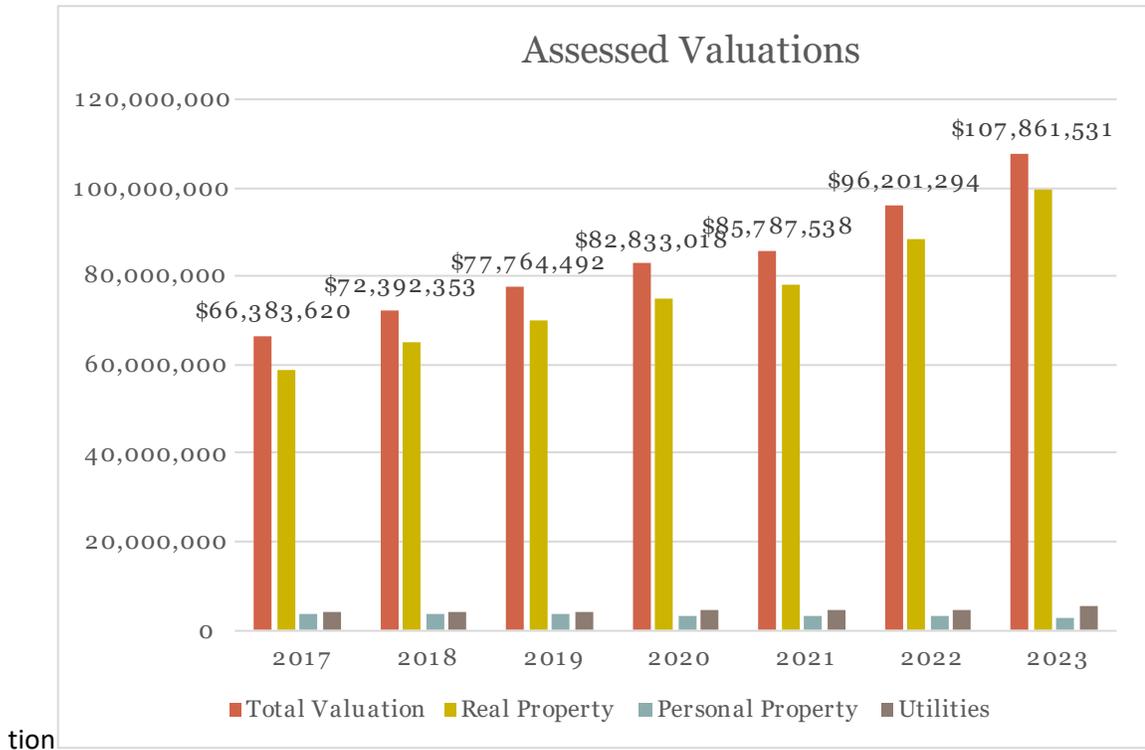
Budgeted funds supported in part by property tax include the General Fund, Law Enforcement Fund, and the Debt Service Fund. In 2021 the tax lid imposed by the state legislature in 2017 was repealed and replaced with legislation described as “revenue neutral”. The new law restricts our total mill rate 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.

The 2023 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 2022 (which is the figure used to set the 2023 tax rates) is \$107,861,531 This represents a 12.0% increase over 2021 valuation of \$96,267,309.
- b. The Total assessed valuation of \$107,861,531 includes the following:
  - i. Real Estate: \$ 99,804,985
  - ii. Personal Property: \$2,810,806
  - iii. State Assessed: \$5,245,740
- c. Appraisal trends over the past four years are as follows:

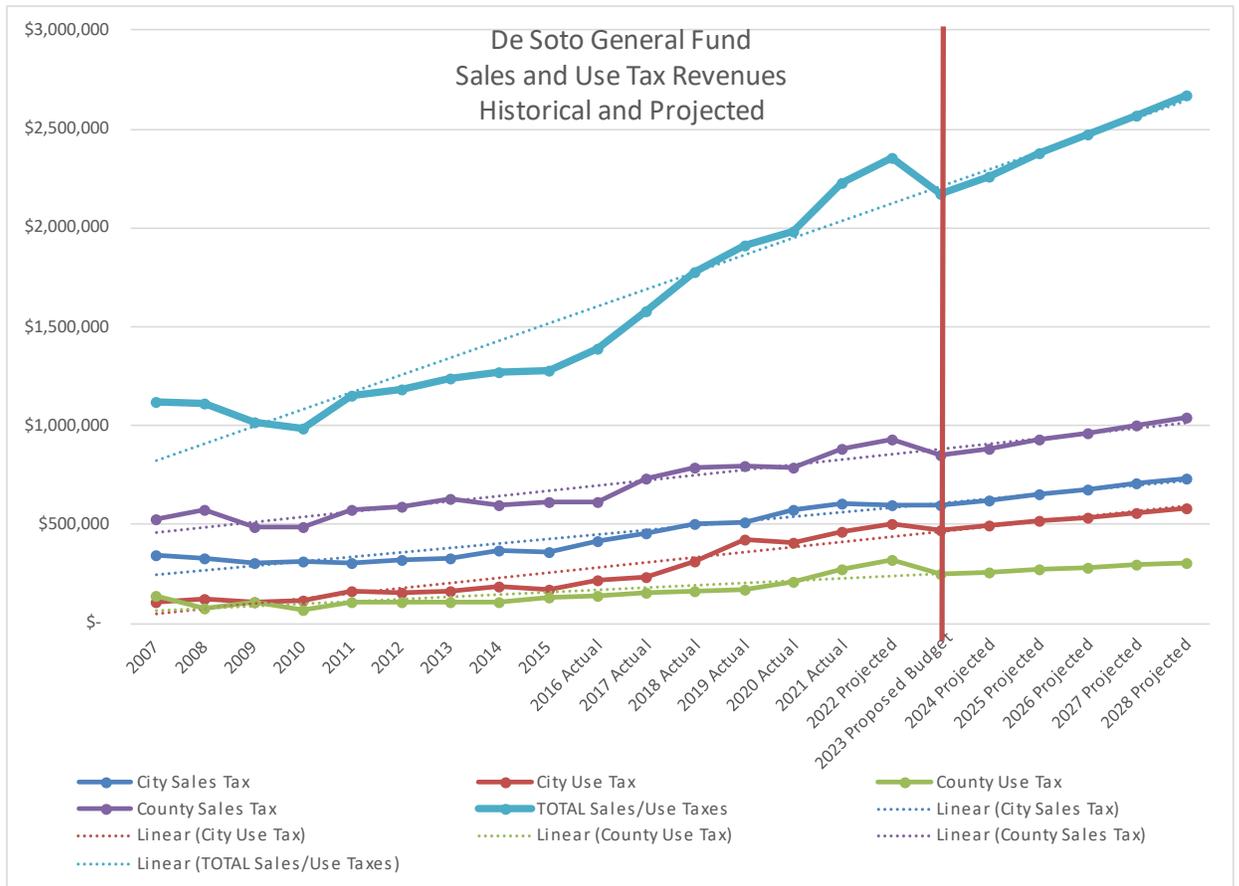
	<b>Real</b>	<b>Personal</b>		<b>Total</b>
<u>Year</u>	<u>Property</u>	<u>Property</u>	<u>Utilities</u>	<u>Valuation</u>
<b>2023</b>	99,804,985	2,810,806	5,245,740	107,861,531
<b>2022</b>	<b>88,230,627</b>	<b>3,186,443</b>	<b>4,850,239</b>	<b>96,267,309</b>
2021	81,851,641	3,283,920	4,661,389	*89,796,950
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



2. **Sales Tax Revenues** Continuing trends from recent years, sales tax collections continued to exceed projections in 2021 and the first half of 2022. 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, and continued that trend throughout 2021. As of the end of second quarter of 2022, collections continued to exceed previous year’s amounts by 11.4%.
- 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 and 2021 saw sales tax strength when we were expecting weaker than normal collections due to COVID, and 2022 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.

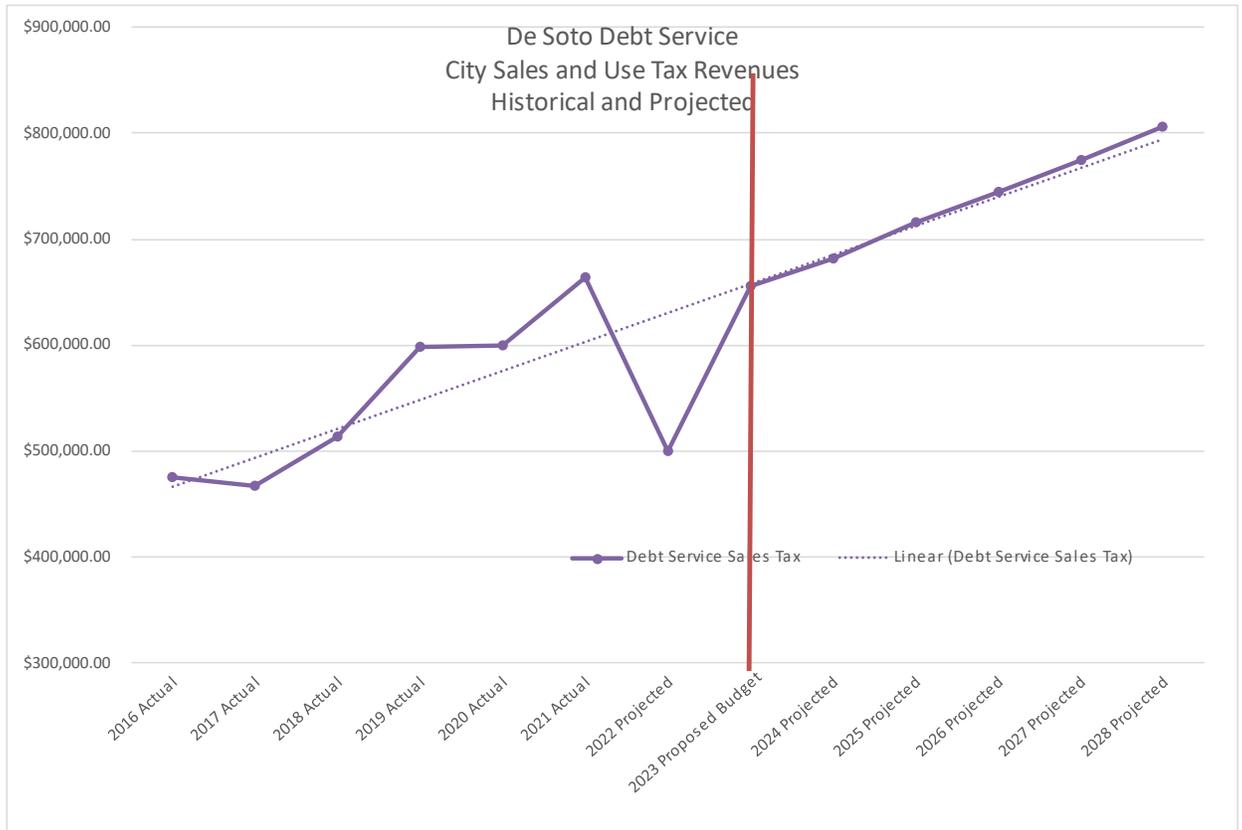
- c. The chart below reflects actual sales tax collections through 2021, our projections for 2022, the proposed budget figure for 2023, and projections reflecting the table above through the remainder of the 5-year projections.



- 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. The 0.75 cent sales tax was originally authorized by the voters in 2002 for a 10-year period. It was extended by the voters for additional 10-year increments in 2012 and 2022. Because of the timing of the 2022 referendum, the tax expired for a period of 3 months in 2022, so revenues into the debt service fund are projected to dip this year but will recover in 2023 and beyond.

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 2023 and throughout the 5-year projection period.



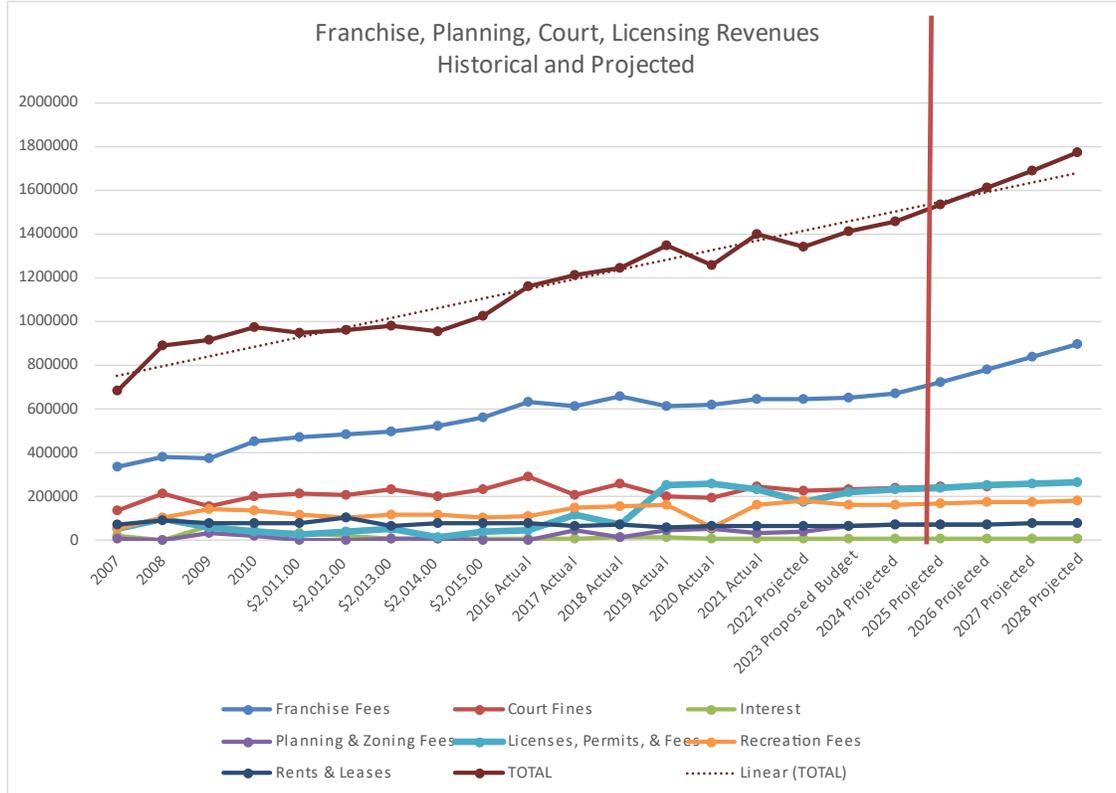


# Fund 101 – General Fund Revenues

## 1. General Fund Revenues

Renewed confidence in future non-property tax revenue projections will allow us to consider meaningful service increases in 2023 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.

- Franchise fees revenues are projected to end 2022 at approximately \$644,800, which is a slight decrease from the prior year. The 2023 budget estimates franchise revenues of \$650,000, which is a significant decrease from the \$620,000 amount that was budgeted in 2021. However, with the number of new housing starts in 2020 and 2021, combined with the construction and spin-off activities expected from the Panasonic facility it is predicted that franchise revenues will increase steadily throughout the next 24 to 36 months, despite the reduction in 2022.
- Recreation programming saw a rebound in 2021 after the pandemic year of 2020. For 2022, we are forecasting solid growth in program enrollment and gate fees at the aquatic center. The 2023 budget for recreation fees is conservative but indicative of modest growth in the programs. Future years are expected to increase significantly with the addition of programming.
- Permit and licensing fee revenues were up significantly in 2021 but are projected to dip slightly for 2022. Building activity in the city is expected to increase significantly in the coming few years, with a particular one-time boost from the permitting of the Panasonic facility. We expect to exceed the \$150,000 amount budgeted for 2022 and end the year at \$173,000. We expect continued strength in permitting fees with high-valuation Merck expansions and other economic development activities on the horizon. In 2021 we collected a total of \$230,510. To remain conservative, the 2023 budget shows a modest revenue of \$223,000.
- The chart below shows historical and projected revenues generated by franchise, recreation, permitting, and other fee-based revenues into the general fund.



- e. Sales Tax Projections: As stated previously in this document, sales tax collections remain healthy despite the COVID shutdowns. 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.

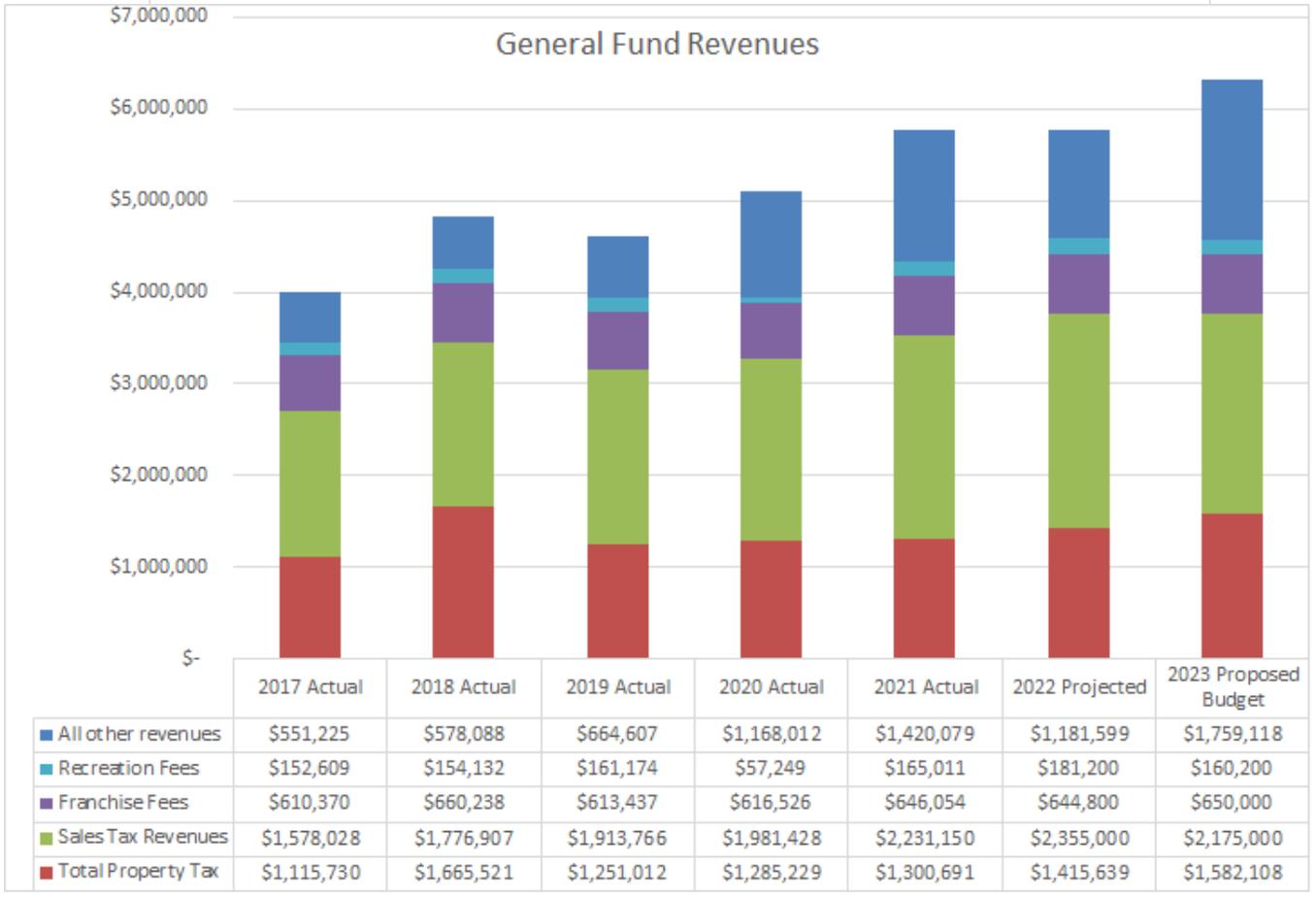
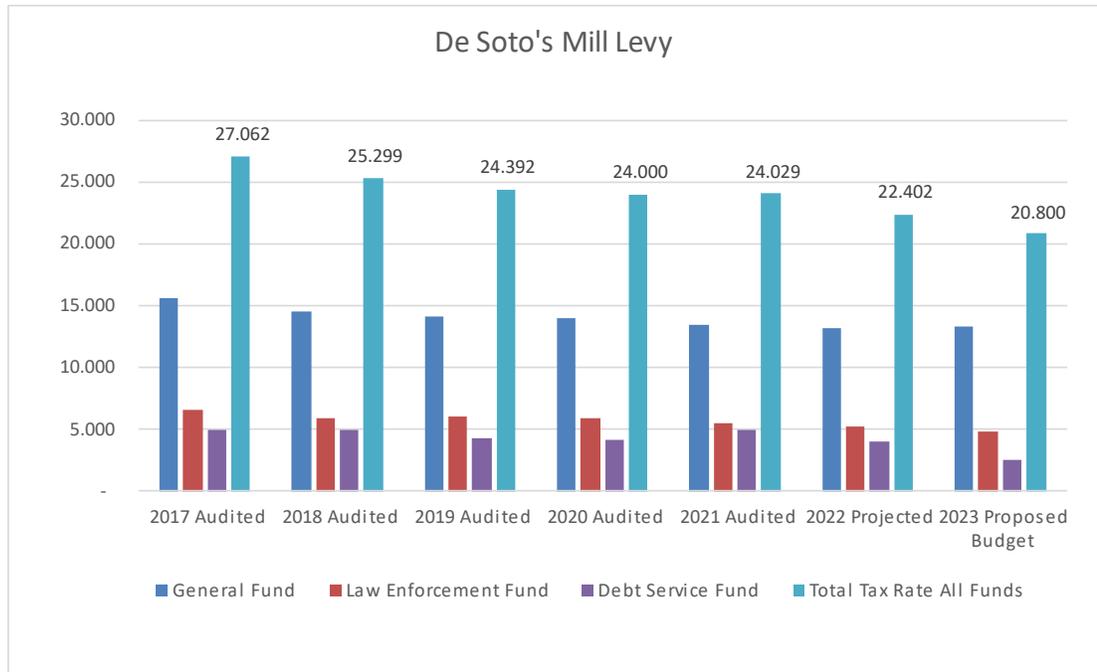
Keeping with a conservative approach, we are currently projecting 2022 general fund sales tax collections at \$2.15 Million, approximately 6% more than we collected in 2021. For our 2023 budget, we are setting the amount at \$2.04 Million.

- f. General Fund ad-valorem tax revenues for the 2023 budget are set at \$1,434,558, Debt Service ad-valorem revenues are \$280,440, and Law Enforcement ad-valorem revenues are \$528,522 for a total of \$2,210,112.
- g. In 2021, the Kansas Legislature passed a law enacting new policies and procedures for local governments' budget process. The previous budget process used by Kansas municipalities, school districts, and counties called the Property Tax Lid, allowed adjustments for Consumer Price Index and various exemptions. The new law repeals the Tax Lid, establishes a base levy limit, and adds additional hearing requirements for property tax revenue increases due to growth in assessed valuation. The RNR is the mill rate for the current upcoming 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.

In our case, the County Clerk has established our revenue-neutral tax rate at 19.947 Mills. Our draft budget requires a tax rate of 20.800 mills, which exceeds the revenue-neutral rate. Therefore the city notified the County of our intent to exceed the revenue-neutral rate, and set the Revenue Neutral Rate Public Hearing for September 2, 2022.

- h. The table and chart below show historic mill rates, and those included in the 2023 draft budget.

TAX RATES (MILLS) ALL FUNDS	2017 Audited	2018 Audited	2019 Audited	2020 Audited	2021 Audited	2022 Budget	2022 Projected	2023 Proposed Budget
General Fund	15.572	14.5064	14.145	13.950	13.479	13.202	13.202	13.300
Law Enforcement Fund	6.550	5.8700	5.997	5.850	5.550	5.200	5.200	4.900
Debt Service Fund	4.940	4.9221	4.250	4.200	5.000	4.000	4.000	2.600
Total Tax Rate All Funds	27.062	25.299	24.392	24.000	24.029	22.402	22.402	20.800
Total Annual Tax Increase-All Funds	23.1%	-6.5%	-3.8%	-1.6%	0.1%	-6.8%	-6.8%	-7.2%





**Fund: 0101 - General Fund**

**Department: 000 - Non-Departmental**

**Revenue**

<b>AcctClass: 310 - Taxes</b>		<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
0101-000-31100	Ad Valorem	1,211,467.00	1,149,436.27	1,271,775.00	1,434,558.00
0101-000-31101	Delinquent Real Estate Taxes	7,000.00	14,840.92	8,000.00	9,000.00
0101-000-31310	City Sales Tax	450,000.00	607,081.67	530,000.00	600,000.00
0101-000-31320	City Use Tax	373,000.00	467,872.66	400,000.00	475,000.00
0101-000-31330	County Use Tax	152,000.00	271,890.21	185,000.00	250,000.00
0101-000-31340	County Sales Tax	708,800.00	884,305.63	775,000.00	850,000.00
0101-000-31500	Motor Vehicle Tax	96,000.00	106,375.45	103,949.00	108,229.00
0101-000-31600	Recreational Vehicle Tax	1,200.00	1,508.78	1,554.00	1,768.00
0101-000-31610	Watercraft	-	565.70	-	-
0101-000-31650	Heavy Truck Tax	220.00	468.13	401.00	448.00
0101-000-31660	Commercial Vehicle Tax	4,146.00	3,025.30	2,160.00	3,005.00
0101-000-31700	Liquor Tax General	14,210.00	24,424.61	8,000.00	25,000.00
0101-000-31801	Delinquent Personal Taxes	360.00	46.36	350.00	100.00
<b>Total Taxes</b>		<b>3,018,403.00</b>	<b>3,531,841.69</b>	<b>3,286,189.00</b>	<b>3,757,108.00</b>
<b>AcctClass: 320 - Franchise Fees</b>					
0101-000-33600	Natural Gas Franchise Tax	87,500.00	89,010.96	92,000.00	94,200.00
0101-000-33700	Telephone Franchise Tax	4,000.00	3,702.81	3,000.00	1,800.00
0101-000-33800	Cable Tv Franchise Tax	45,000.00	43,482.84	25,000.00	44,000.00
0101-000-33900	Westar Franchise Tax	513,000.00	509,857.78	500,000.00	510,000.00
<b>Total Franchise Fees</b>		<b>649,500.00</b>	<b>646,054.39</b>	<b>620,000.00</b>	<b>650,000.00</b>
<b>AcctClass: 325 - Interest</b>					
0101-000-36112	Interest Earnings	9,000.00	8,723.26	8,000.00	8,000.00
<b>Total Interest</b>		<b>9,000.00</b>	<b>8,723.26</b>	<b>8,000.00</b>	<b>8,000.00</b>
<b>AcctClass: 330 - Planning and Zoning Fees</b>					
0101-000-34413	Site Plan Review Apps	3,000.00	1,850.00	3,000.00	2,500.00
0101-000-34414	Preliminary Plat Application	2,000.00	220.00	2,000.00	500.00
0101-000-34415	Final Plat Application	500.00	929.00	500.00	500.00
0101-000-34423	Other Special Use Permits	-	280.00	-	-
0101-000-34429	Other Planning Fees	4,500.00	32,650.00	34,500.00	63,500.00
<b>Total Planning and Zoning</b>		<b>10,000.00</b>	<b>35,929.00</b>	<b>40,000.00</b>	<b>67,000.00</b>
<b>AcctClass: 340 - Building Inspections</b>					
0101-000-33300	Building Permits	55,000.00	188,376.07	109,000.00	200,000.00
0101-000-33320	Misc ICC Permits	5,000.00	9,985.00	8,000.00	8,000.00
0101-000-34119	Construction Inspection Svc	-	-	-	-
0101-000-34418	Bldg Permit Plan Review Fee	6,300.00	15,510.45	15,000.00	15,000.00
	Contingency Building Permit Fees				1,000,000.00
<b>Total Building Inspections</b>		<b>66,300.00</b>	<b>213,871.52</b>	<b>132,000.00</b>	<b>1,223,000.00</b>
<b>AcctClass: 345 - Fines</b>					
0101-000-35110	Court Fines	200,000.00	187,532.33	145,000.00	180,000.00
0101-000-35111	Court Costs	48,000.00	53,282.50	50,000.00	50,000.00
0101-000-35112	Court Reinstatements	2,000.00	4,965.00	5,000.00	5,000.00
0101-000-35113	Seat Belt Tickets	-	406.67	-	-
<b>Total Fines</b>		<b>250,000.00</b>	<b>246,186.50</b>	<b>200,000.00</b>	<b>235,000.00</b>

	2021 Budget	2021 Actual	2022 Budget	2023 Budget
<b>AcctClass: 350 - Permits, Licenses &amp; Fees</b>				
0101-000-32160 Tax Abatement Fees	2,000.00	1,000.00	2,000.00	2,000.00
0101-000-33100 Beer & Liquor Licenses	1,000.00	525.00	1,000.00	1,000.00
0101-000-33200 Animal Licenses	500.00	408.00	500.00	500.00
0101-000-35200 Animal Adopt & Pound Fees	200.00	505.00	200.00	300.00
0101-000-34417 Variance	-	200.00	300.00	300.00
0101-000-35300 Road Maintenance Fee	-	14,000.00	14,000.00	14,000.00
<b>Total Permits, Licenses &amp; Fees</b>	<b>3,700.00</b>	<b>16,638.00</b>	<b>18,000.00</b>	<b>18,100.00</b>
<b>AcctClass: 360 - Parks &amp; Recreation</b>				
0101-000-34310 Admission	17,500.00	23,390.75	17,500.00	23,000.00
0101-000-34311 Swim Lessons	13,000.00	11,025.00	13,000.00	11,000.00
0101-000-34312 Pool Concessions	13,000.00	17,326.84	12,000.00	16,000.00
0101-000-34313 Pool Memberships	38,000.00	37,075.00	38,000.00	37,000.00
0101-000-34314 Pool Parties	2,000.00	1,450.00	2,000.00	1,000.00
0101-000-34315 Lifeguard Training Fee	-	-	1,500.00	1,000.00
0101-000-34317 Concession Overage	-	1,405.36	-	-
0101-000-34318 Admissions Overage	-	3,888.06	-	-
0101-000-34325 Park Concessions	4,000.00	4,260.03	4,000.00	4,000.00
0101-000-34330 Recreation Fees	56,500.00	40,064.50	56,000.00	45,000.00
0101-000-34335 Shelter Rental	1,000.00	1,330.00	1,000.00	1,200.00
0101-000-34340 Ballfield Usage Fee	4,000.00	5,545.00	4,000.00	5,000.00
0101-000-36230 Community Center	10,000.00	18,250.00	10,000.00	16,000.00
<b>Total Parks &amp; Recreation</b>	<b>159,000.00</b>	<b>165,010.54</b>	<b>159,000.00</b>	<b>160,200.00</b>
<b>AcctClass: 370 - Rent and Leases</b>				
0101-000-36247 Mercury Wireless LLC	3,600.00	3,600.00	36,000.00	3,600.00
0101-000-36249 SBA Towers	47,000.00	54,163.00	50,000.00	55,000.00
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	1,000.00	800.00	1,000.00
0101-000-36253 Riverfest Park	500.00	900.00	400.00	900.00
<b>AcctClass: 370 - Rent and Leases</b>				
0101-000-36254 Archers Club Lease	100.00	-	-	-
0101-000-36256 Greatlife Fitness Rent	6,200.00	7,475.00	5,000.00	8,100.00
0101-000-36257 Sewer Plant Tract Lease	500.00	-	500.00	-
<b>Total Rents &amp; Leases</b>	<b>59,000.00</b>	<b>67,438.00</b>	<b>93,000.00</b>	<b>68,900.00</b>
<b>AcctClass: 390 - Miscellaneous</b>				
0101-000-37100 Reimbursed Fees	2,000.00	5,138.57	1,000.00	1,000.00
0101-000-37150 Loan Repayment	900.00	2,260.00	-	-
0101-000-37200 Insurance Proceeds	-	-	-	-
0101-000-37600 CARES/American Rescue Reimbursements	-	670,956.71	493,957.00	-
0101-000-39900 Miscellaneous Income	3,250.00	2,631.84	2,000.00	2,500.00
0101-000-39950 Scrap Metal Recycling	850.00	2,255.40	200.00	500.00
<b>Total Miscellaneous</b>	<b>7,000.00</b>	<b>683,242.52</b>	<b>500,857.00</b>	<b>4,000.00</b>
<b>AcctClass: 399 - Transfers</b>				
0101-000-39990 Transfer From Water	124,025.00	124,025.00	124,171.00	117,559.00
0101-000-39991 Transfer From Sewer	24,025.00	24,025.00	24,171.00	17,559.00
<b>Total Transfers</b>	<b>148,050.00</b>	<b>148,050.00</b>	<b>148,342.00</b>	<b>135,118.00</b>
<b>Total Revenues</b>	<b>4,379,953.00</b>	<b>5,762,985.42</b>	<b>5,205,388.00</b>	<b>6,326,426.00</b>

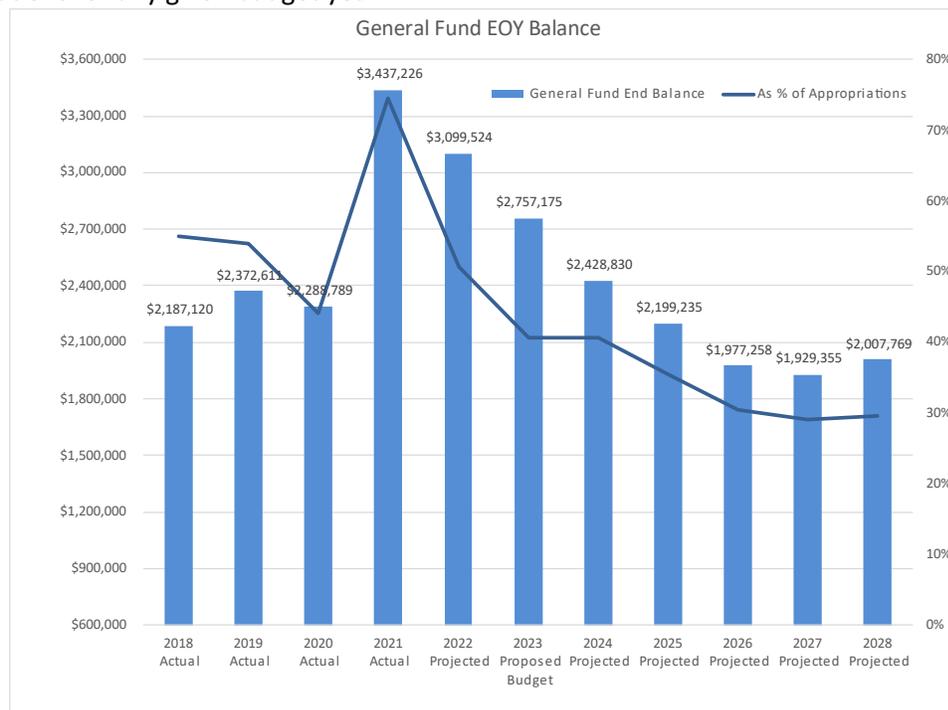
# Fund 101 - General Fund Expenditures

The General fund ended 2021 with a balance of \$3.44 Million, representing approximately 74% of operating expenses for that year. It is noted that the City received and spent \$671,000 in COVID recovery funding which was not transferred to the Capital Improvements Fund, so the year-end balance was artificially high. Without the added COVID funding the percentage reserves would have been 60% of operating expenses.

The 2023 budget process was heavily influenced by a number of factors reflective of a volatile economic period that has developed as we emerge from the Covid-19 pandemic. Sharp inflationary increases in consumer prices, tightening labor and housing markets, and a volatile bidding environment all come at a time when the city is poised for massive economic expansions in the industrial sector.

In July of 2022, Panasonic Energy North America announced that it would locate a \$4 Billion EV battery manufacturing facility in De Soto. Community-wide engagement and future stakeholder discussions will help to formulate consensus on the long-term policies that will frame the City’s approach to capitalizing on explosive growth opportunities while safeguarding the public’s interests relating to infrastructure, schools, safety, parks, and other community services. It is recognized that the remainder of 2022 and all of 2023 will bring service and administrative demands that are not foreseeable at the time of budget preparation. For this reason, we have budgeted significant contingency revenues and offsetting contingency expenses in the General, Water, and Sewer Funds.

- 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.



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, our 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 2023 budget cycle we are extending the 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, but pandemic-related shortages have hampered our ability to acquire new lease vehicles. 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 2023 program to includes the following:

- Bucket Truck: We had intended to purchase this truck in 2023, but price escalations and availability have forced us to delay this purchase until 2023. Expected purchase price is \$165,000. The 2023 budget includes \$36,028.50 as the first year of a 5-year loan from the Electric Utility Fund.
- Heavy Duty Flatbed Utility Truck for the Parks Department: With a full replacement cost estimated at \$52,000. We will lease this vehicle from Enterprise.
- Ford F250 with Service Body for the Street Department: With a full replacement cost estimated at \$52,000. We will lease this vehicle from Enterprise
- Ford F350 with Service Body for the Water Department: With a full replacement cost estimated at \$65,000. We will lease this vehicle from Enterprise.
- Kubota RTV 9000 for the Park Department. This will replace the John Deere Gator. We are estimating a lease arrangement at \$3,000/year. 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.

• 2023 General Fund Revenues:	<b>\$6,326,426</b>
• 2023 General Fund Allocations:	\$7,518,775
• Less Contingency:	\$750,000
• Less Unexpended Appropriations:	\$100,000
• 2023 Net Allocations:	<b>\$7,176,426</b>

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# 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 2023 budget includes a 7.0% increase in hourly wages for all City employees, throughout all departments. This is an increase from the 2022 budget, which was formulated at a time in 2021 when we expected a recession to result from COVID shutdowns. 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 consumer price inflation index exceeds the budgeted 7% increase, so we have assigned a value of 3% to account for the cost of living portion of the increase. The remaining 4.0% 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%. We have factored an additional 4% increase into the 2023 budget.
4. **Personnel:** The 2023 budget includes a new City Engineer/Public Works position, one additional full time position in the Street Department, and a recreation manager position in Parks.
5. **Summer Concert Series:** The 2023 budget continues funding for the concert series at an allocation of \$25,000.
6. **De Soto Days:** The De Soto Days allocations for 2023 is \$10,000, which is an increase from \$7,000 in 2022.
  - a. The allocation for the De Soto Days Committee is set at \$7,000 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 2023 budget introduces the Parks Maintenance Fund, which is intended to establish a multi-year program to replace aging equipment in the parks.
- 2023 allocations are as follows:
- Community Center: \$35,000
  - Aquatic Center: \$35,000
  - Parks Maintenance: \$35,000
  - Water Department: \$85,000
  - Sewer Maintenance Fund: \$84,000
  - Technology Fund: \$34,500

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.
497???	Contingency Expenditures	<p>Pending large scale industrial developments in the newly annexed areas south of K-10 will pose increased demand for public services including administrative, permitting, planning, financial, and public works services. The developments will also come with increased revenues from permitting fees, utility charges, and franchise fees. The scope of these impacts will be significant, but unpredictable in their timing and scale. For this reason, the 2023 budget includes \$1 Million offsetting contingencies for revenues and expenditures in the General Fund. Potential uses for this funding include, but are not limited to, the following:</p> <ul style="list-style-type: none"> <li>• Increase administrative staffing for building inspections, utility billing, administrative, or public works functions.</li> <li>• Office equipment, furniture, or renovations for increased staff positions.</li> <li>• Consulting services for public relations, crisis management, public involvement, or related work.</li> <li>• Other needs that arise.</li> </ul>
44310	Office Supplies	Used to purchase office supplies at City Hall, which are often shared with other departments.
44315	Office Equipment	Purchases of office equipment. For 2023, this line item includes \$12,000 for an office renovation and furniture purchases for the City Administrator’s office.
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 now only used to purchase software licenses for the Adobe suite, Microsoft Office, and others. For 2023, this item includes \$3,500 for the purchase of a drone to assist with public works and communications functions. Street condition archiving for insurance or FEMA, event footage, general footage of the city to show progress, city code inspections or to inspect infrastructure, and flood assessments are all potential uses of this equipment.
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, which is expected to increase significantly for 2023.
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. For 2023 this item include funding for drone 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	Community Events	This used to be the "Summer Concerts" line item; we changed it to "Community Events" to cover community outreach and expanded community services. ie. summer concerts, movie nights, expanded Mayor's tree lighting, community prizes and swag. This line item has doubled from \$25,000 in 2022 to \$50,000 for 2023.
44247	Alcohol Tax Funds	Payment directly to United Community Services to participate in the Alcohol Tax Fund (ATF) partnership that awards funds to local alcohol/drug education, prevention, intervention, and treatment programs in

		accordance with K.S.A. §79-41a04
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. The 2023 budget includes a new City Engineer/Public Works Director position.



**Department: 100 - Administration**

**Expense**

<b>AcctClass: 410 - Capital Outlay</b>		<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
0101-100-49700	Contingency	750,000.00	30,141.01	750,000.00	750,000.00
0101-100-49760	Un-specified Initiatives	-	591.65	-	-
	Contingency Expenditures				1,000,000.00
<b>Total Capital Outlay</b>		<b>750,000.00</b>	<b>30,732.66</b>	<b>750,000.00</b>	<b>1,750,000.00</b>
<b>AcctClass: 420 - Commodities</b>					
0101-100-44310	Office Supplies	5,000.00	4,214.86	5,000.00	6,000.00
0101-100-44315	Office Equipment	2,000.00	3,903.37	2,000.00	16,000.00
0101-100-44510	Computer Software & Hardware	18,500.00	27,266.22	20,124.00	25,000.00
<b>Total Commodities</b>		<b>25,500.00</b>	<b>35,384.45</b>	<b>27,124.00</b>	<b>47,000.00</b>
<b>AcctClass: 430 - Contractual</b>					
0101-100-41200	Travel & Entertainment	500.00	925.57	500.00	1,000.00
0101-100-41210	Meals & Refreshments	1,500.00	1,601.51	1,500.00	1,500.00
0101-100-42000	Postage & Freight	2,000.00	584.66	2,000.00	600.00
0101-100-42050	Utilities	45,000.00	23,046.81	45,000.00	35,000.00
0101-100-42100	Uniforms	250.00	818.47	700.00	800.00
0101-100-42200	Printing & Advertisements	4,500.00	11,601.39	14,500.00	14,500.00
0101-100-42250	Liability Insurance	95,100.00	109,759.95	110,000.00	110,000.00
0101-100-42260	Cereal Malt Beverage	300.00	-	300.00	300.00
0101-100-42500	De Soto Days	6,650.00	9,905.63	7,000.00	10,000.00
0101-100-42550	Election Expenses	-	-	-	-
0101-100-42600	July 4th	13,000.00	7,060.90	15,000.00	20,000.00
0101-100-42800	Economic Development	90,000.00	90,000.00	90,000.00	90,000.00
0101-100-43000	Dues & Membership Fees	20,000.00	19,049.33	20,000.00	20,000.00
0101-100-43300	Accounting Services	14,000.00	12,750.00	14,000.00	14,000.00
0101-100-43500	IT Services	25,000.00	19,694.66	20,000.00	36,000.00
0101-100-43600	Consulting Services	5,000.00	41,522.25	20,000.00	50,000.00
0101-100-43700	Training & School	1,500.00	706.61	1,500.00	1,500.00
0101-100-44200	Equipment Lease & Rentals	18,000.00	10,703.33	20,000.00	15,000.00
0101-100-44220	Misc Contractual Services	40,000.00	104,099.30	40,000.00	50,000.00
0101-100-44240	Community Events	20,000.00	17,176.61	25,000.00	50,000.00
0101-100-44246	Engineering Services	-	-	40,000.00	40,000.00
0101-100-44247	Alcohol Tax Funds	-	-	-	16,000.00
<b>Total Contractual</b>		<b>402,300.00</b>	<b>481,006.98</b>	<b>487,000.00</b>	<b>576,200.00</b>
<b>AcctClass: 450 - Expenses</b>					
0101-100-41215	Employee Appreciation	2,000.00	2,512.24	4,000.00	4,000.00
0101-100-41300	Charitable Cont & Gifts	8,000.00	9,118.91	8,000.00	10,000.00
0101-100-43320	City Attorney Expenses	7,000.00	3,630.43	7,000.00	5,000.00
0101-100-43340	City Clerk Expenses	4,730.00	2,171.76	5,000.00	3,000.00
0101-100-43350	City Council Expenses	8,850.00	6,143.24	9,000.00	9,000.00
0101-100-43360	Communication Expenses	-	-	6,425.00	11,185.00
<b>Total Expenses</b>		<b>30,580.00</b>	<b>23,576.58</b>	<b>39,425.00</b>	<b>42,185.00</b>
<b>AcctClass: 470 - Personnel</b>					
0101-100-41100	Salaries & Wages	517,084.00	520,071.14	537,161.00	704,258.00
0101-100-41110	Overtime	13,735.00	10,181.68	10,000.00	13,500.00
0101-100-41140	FICA & Medicare	40,551.00	37,831.86	41,858.00	54,909.00
0101-100-41150	KPERS	52,679.00	47,447.78	54,418.00	66,497.00
<b>Total Personnel</b>		<b>624,049.00</b>	<b>615,532.46</b>	<b>643,437.00</b>	<b>839,164.00</b>
<b>AcctClass: 490 - Transfers</b>					
0101-100-49987	Transfer to Technology Fund	-	-	14,865.00	17,750.00
0101-100-49997	Transfer to Public Art Fund				25,000.00
0101-100-49996	Transfer to Capital Improvement Fund	66,620.00	66,620.00	916,620.00	86,620.00
<b>Total Transfers</b>		<b>66,620.00</b>	<b>66,620.00</b>	<b>931,485.00</b>	<b>129,370.00</b>
<b>Total Expenses</b>		<b>1,899,049.00</b>	<b>1,252,853.13</b>	<b>2,878,471.00</b>	<b>3,383,919.00</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. This line item has been increased from \$4,000 in 2022 to \$17,400 in 2023 in anticipation of increased planning & zoning activities needing outsourced consulting services.

**Department: 125 - Planning & Zoning**

**Expense**

<b>AcctClass: 420 - Commodities</b>		<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
0101-125-44310	Office Supplies	800.00	468.27	500.00	600.00
0101-125-44315	Office Equipment	800.00	13.99	500.00	500.00
0101-125-44510	Computer Software & Hardware	3,620.00	2,330.54	1,420.00	2,000.00
0101-125-44700	Gasoline	1,500.00	1,659.66	-	-
<b>Total Commodities</b>		<b>6,720.00</b>	<b>4,472.46</b>	<b>2,420.00</b>	<b>3,100.00</b>
<b>AcctClass: 430 - Contractual</b>					
0101-125-41200	Travel & Entertainment	200.00	58.14	200.00	500.00
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	892.26	-	-
0101-125-42100	Uniforms	500.00	486.00	250.00	400.00
0101-125-42200	Printing & Advertisements	1,200.00	800.58	1,200.00	1,500.00
0101-125-43000	Dues & Membership Fees	1,200.00	531.75	1,000.00	1,000.00
0101-125-43500	IT Services	500.00	480.00	240.00	240.00
0101-125-43700	Training & School	1,500.00	-	500.00	1,500.00
0101-125-44040	Contractual Vehicle Maintenance	1,000.00	-	-	-
0101-125-44220	Misc Contractual Services	3,500.00	-	4,000.00	11,760.00
0101-125-45700	Mowing Contract	7,000.00	8,520.00	-	-
<b>Total Contractual</b>		<b>18,100.00</b>	<b>11,768.73</b>	<b>7,890.00</b>	<b>17,400.00</b>
<b>AcctClass: 470 - Personnel</b>					
0101-125-41100	Salaries & Wages	171,207.00	166,361.17	98,950.00	105,871.00
0101-125-41110	Overtime	3,403.00	7,112.74	1,000.00	1,000.00
0101-125-41115	COVID-19 Off	-	2,131.68	-	-
0101-125-41140	FICA & Medicare	13,358.00	12,647.03	7,646.00	8,176.00
0101-125-41150	KPERS	17,775.00	16,448.04	10,175.00	10,100.00
<b>Total Personnel</b>		<b>205,743.00</b>	<b>204,700.66</b>	<b>117,771.00</b>	<b>125,147.00</b>
<b>Total Expenses</b>		<b>230,563.00</b>	<b>220,941.85</b>	<b>128,081.00</b>	<b>145,647.00</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.
44700	Gasoline	For gasoline in code enforcement and city vehicles used by building Inspections.
41200	Travel & Entertainment	For hotels, mileage, and other costs associated with out of town travel for City business.
41210	Meals & refreshments	Used for meals while traveling out of town.
42050	Utilities	Mostly electric, internet, and gas at City Hall / pool.
42100	Uniform Fees	Payments for uniforms.
42200	Printing And Advertisements	Code materials, publications and Scanning.
43000	Dues & Membership Fees	Fees for membership in organizations such as ICC, HOA, Building Off. Assn., Nowra, IAEI.
43500	Data Processing	Office 365 memberships.
43700	Training/ School	For attending workshops, seminars, or other employee training.
44040	Contract Vehicle Maint & Repair	Used to internally reimburse the shop department for repairs to department vehicles
44200	Misc. Contractual Services	Varies widely by year. Pays for unforeseen services needed for consultants, fees, scanning.
45700	Mowing Contract	Pays for codes enforcement mowing of properties that are in violation of weed ordinances.

**Department: 150 - Building Inspections**

**Expense**

		<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
0101-150-48000	Capital Outlay	-	-	5,459.00	
0101-150-49000	Lease Purchase Payments	-	-	-	9,984.00
	<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>5,459.00</b>	<b>9,984.00</b>
<b>AcctClass: 420 - Commodities</b>					
0101-150-44310	Office Supplies	700.00	270.92	500.00	500.00
0101-150-44500	Tools & Equipment	500.00	480.75	500.00	1,500.00
0101-150-44510	Computer Software & Hardware	6,075.00	5,378.80	7,775.00	7,775.00
0101-150-44700	Gasoline	650.00	541.67	2,200.00	2,750.00
	<b>Total Commodities</b>	<b>7,925.00</b>	<b>6,672.14</b>	<b>10,975.00</b>	<b>12,525.00</b>
<b>AcctClass: 430 - Contractual</b>					
0101-150-41200	Travel & Entertainment	650.00	-	800.00	800.00
0101-150-41210	Meals & Refreshments	150.00	33.00	250.00	250.00
0101-150-42050	Utilities	2,000.00	1,864.72	3,000.00	3,000.00
0101-150-42100	Uniforms	500.00	586.00	900.00	900.00
0101-150-42200	Printing & Advertisements	500.00	514.52	500.00	500.00
0101-150-43000	Dues & Membership Fees	600.00	650.00	700.00	750.00
0101-150-43500	IT Services	500.00	555.10	720.00	720.00
0101-150-43700	Training & School	1,250.00	2,086.00	2,000.00	2,250.00
0101-150-44040	Contractual Vehicle Maintenance	1,000.00	75.00	2,000.00	2,000.00
0101-150-44220	Miscellaneous Contractual Services	4,015.00	5,050.80	4,015.00	5,000.00
0101-150-45700	Mowing Contract	-	-	7,000.00	7,000.00
	<b>Total Contractual</b>	<b>11,165.00</b>	<b>11,415.14</b>	<b>21,885.00</b>	<b>23,170.00</b>
<b>AcctClass: 470 - Personnel</b>					
0101-150-41100	Salaries & Wages	155,782.00	158,862.79	226,066.00	247,017.00
0101-150-41110	Overtime	2,000.00	1,075.24	3,500.00	3,500.00
0101-150-41140	FICA & Medicare	12,070.00	11,840.96	17,562.00	19,165.00
0101-150-41150	KPERS	16,062.00	14,325.51	23,370.00	23,624.00
	<b>Total Personnel</b>	<b>185,914.00</b>	<b>187,230.40</b>	<b>270,498.00</b>	<b>293,306.00</b>
	<b>Total Expenses</b>	<b>205,004.00</b>	<b>205,317.68</b>	<b>308,817.00</b>	<b>338,985.00</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. This item is increased significantly for 2023 to increase compensation for the 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**

<b>AcctClass: 420 - Commodities</b>		<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
0101-200-44310	Office Supplies	1,000.00	396.09	500.00	500.00
0101-200-44510	Computer Software & Hardware	3,300.00	5,140.51	4,200.00	5,500.00
<b>Total Commodities</b>		<b>4,300.00</b>	<b>5,536.60</b>	<b>4,700.00</b>	<b>6,000.00</b>
<b>AcctClass: 430 - Contractual</b>					
0101-200-42100	Uniform Fees	50.00	101.50	150.00	150.00
0101-200-42200	Printing & Advertisements	2,000.00	224.69	500.00	500.00
0101-200-43000	Dues & Membership Fees	200.00	25.00	200.00	100.00
0101-200-43200	Legal Services	7,700.00	7,224.00	8,000.00	8,500.00
0101-200-43250	Judge & Prosecutor	37,950.00	47,283.50	45,000.00	55,000.00
0101-200-43500	IT Services	1,950.00	315.00	240.00	240.00
0101-200-43700	Training & School	-	-	200.00	200.00
0101-200-44800	Court Fees	27,000.00	28,794.89	27,000.00	30,000.00
0101-200-45200	Prisoner Boarding	6,800.00	17,875.00	9,000.00	20,000.00
<b>Total Contractual</b>		<b>83,650.00</b>	<b>101,843.58</b>	<b>90,290.00</b>	<b>114,690.00</b>
<b>AcctClass: 470 - Personnel</b>					
0101-200-41100	Salaries & Wages	52,360.00	52,986.66	54,448.00	62,317.00
0101-200-41110	Overtime	2,618.00	4,032.24	2,600.00	2,600.00
0101-200-41115	COVID-19 Off	-	461.87	-	-
0101-200-41140	FICA & Medicare	4,206.00	4,347.57	4,364.00	4,966.00
0101-200-41150	KPERS	5,597.00	5,387.92	5,807.00	6,122.00
<b>Total Personnel</b>		<b>64,781.00</b>	<b>67,216.26</b>	<b>67,219.00</b>	<b>76,005.00</b>
<b>Total Expenses</b>		<b>152,731.00</b>	<b>174,596.44</b>	<b>162,209.00</b>	<b>196,695.00</b>

## Fund 101 General Fund Expenditures

### *Department 250 – Community Center*

Community Center budget for 2023 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. \$8,103.
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**

<b>AcctClass: 410 - Capital Outlay</b>		<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
0101-250-49110	Electric Utility Loan	8,103.09	8,103.09	8,103.09	8,103.00
<b>Total Capital Outlay</b>		<b>8,103.09</b>	<b>8,103.09</b>	<b>8,103.09</b>	<b>8,103.00</b>
<b>AcctClass: 420 - Commodities</b>					
0101-250-44310	Office Supplies	100.00	9.90	100.00	100.00
0101-250-44315	Office Equipment	250.00	-	250.00	250.00
0101-250-44320	Cleaning Supplies	4,000.00	4,445.53	5,000.00	6,000.00
0101-250-44500	Tools & Equipment	2,000.00	2,647.45	2,000.00	3,000.00
0101-250-44501	Safety Supplies	750.00	210.45	600.00	750.00
0101-250-44530	Furniture & Fixtures	500.00	644.10	500.00	750.00
0101-250-44700	Gasoline	1,000.00	1,813.84	1,250.00	2,500.00
0101-250-45900	Sand & Salt	300.00	422.82	850.00	850.00
0101-250-46000	Equipment Maintenance	750.00	12.70	500.00	500.00
0101-250-46400	Building Repair & Maintenance	15,000.00	10,518.32	20,000.00	20,000.00
0101-250-47200	Grass Seed-Weed Control-Fertilizer	250.00	6.00	250.00	250.00
0101-250-47510	Landscaping	250.00	419.39	250.00	500.00
0101-250-47650	Seasonal Decorations	200.00	-	250.00	250.00
<b>Total Commodities</b>		<b>25,350.00</b>	<b>21,150.50</b>	<b>31,800.00</b>	<b>35,700.00</b>
<b>AcctClass: 430 - Contractual</b>					
0101-250-42050	Utilities	25,000.00	19,154.50	23,000.00	23,000.00
0101-250-42100	Uniforms	1,300.00	919.44	1,400.00	1,400.00
0101-250-43500	IT Services	300.00	300.00	384.00	300.00
0101-250-43700	Training & School	500.00	-	500.00	500.00
0101-250-44020	Contractual Building Maintenance	2,000.00	9,692.76	2,500.00	5,000.00
0101-250-44040	Contractual Vehicle Maintenance	1,000.00	-	1,000.00	1,000.00
0101-250-44200	Equipment Lease & Rentals	1,250.00	723.86	1,250.00	1,500.00
0101-250-44220	Miscellaneous Contractual Services	6,000.00	22,742.52	7,500.00	10,000.00
<b>Total Contractual</b>		<b>37,350.00</b>	<b>53,533.08</b>	<b>37,534.00</b>	<b>42,700.00</b>
0101-250-49991	Transfer to Community Center Bldg	30,000.00	30,000.00	35,000.00	40,000.00
<b>Total Transfers</b>		<b>30,000.00</b>	<b>30,000.00</b>	<b>35,000.00</b>	<b>40,000.00</b>
<b>AcctClass: 470 - Personnel</b>		<b>PY Budget</b>	<b>PY Annual Actual</b>	<b>Current Budget</b>	<b>Projected</b>
0101-250-41100	Salaries & Wages	98,682.00	94,991.49	98,660.00	107,243.00
0101-250-41110	Overtime	3,000.00	740.46	1,500.00	1,500.00
0101-250-41140	FICA & Medicare	7,779.00	6,934.86	7,662.00	8,319.00
0101-250-41150	KPERS	9,444.00	8,325.63	9,289.00	9,319.00
<b>Total Personnel</b>		<b>119,005.00</b>	<b>110,992.44</b>	<b>117,111.00</b>	<b>126,381.00</b>
<b>Total Expenses</b>		<b>219,808.09</b>	<b>223,779.11</b>	<b>229,548.09</b>	<b>252,884.00</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>2021 Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
0101-300-41135 HSA	42,500.00	42,999.59	47,500.00	49,000.00
0101-300-41160 Health Insurance	256,617.00	225,574.32	306,880.00	319,332.00
0101-300-41170 SUTA	1,707.00	1,664.95	1,783.00	1,978.00
0101-300-41190 Workers Compensation	50,218.00	33,247.75	53,503.00	59,332.00
<b>Total Employee Benefits</b>	<b>351,042.00</b>	<b>303,486.61</b>	<b>409,666.00</b>	<b>429,642.00</b>

## Fund 101 General Fund

### Expenditures *Department 400 – Streets*

The Street Department budget has increased by 12.0% over 2022, primarily due to a \$50,000 increase to the road maintenance program, a \$78,000 increase to the mowing line item to account for bringing the mowing services in-house, and added inflationary pressures for commodities. Lease purchase and electric utility reserve payments have also been increased to account for the continued implementation of the vehicle and equipment replacement program, with rolling stock equipment being acquired largely through our fleet lease program with Enterprise.

#### *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. Starting in 2022, new acquisitions of rolling stock are being acquired through a fleet lease program with Enterprise. For 2023, 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>• \$11,354.44 for a lease on an F-250 with Service Body (New in 2023)</li> <li>• TOTAL = \$137,382</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. Fuel prices necessitate a substantial increase to this line item in 2023.
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	Used for any outside contractual vehicle and equipment repairs which

	Maint & Repairs	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 rights-of-way. This allocation has been increased by \$78,000 on the assumption that we elect to perform mowing with in-house resources in 2023 and restructure the Parks department to add a building maintenance technician, as proposed in the mowing analysis provided to the city Council on July 7 <sup>th</sup> , 2022. We will solicit bids for mowing services in the fall of 2022 and make a final determination on implementation at that time. Benefits to performing in-house mowing services will be that we can better control year-to-year price changes, and we will have the added benefit of three additional workers that can be utilized for other services during the winter months.
45750	Road Maintenance Program	The proposed 2023 Street Department budget includes 550,000 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**

<b>Expense</b>		<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
0101-400-45750	Road Maintenance Program	425,000.00	407,106.10	500,000.00	550,000.00
0101-400-49000	Lease Purchase Payments	54,787.16	54,690.56	73,407.00	88,323.00
0101-400-49110	Electric Utility Payments	93,906.00	97,040.64	126,027.00	88,373.00
<b>Total Capital Outlay</b>		<b>573,693.16</b>	<b>558,837.30</b>	<b>699,434.00</b>	<b>726,696.00</b>
<b>AcctClass: 420 - Commodities</b>					
0101-400-44310	Office Supplies	500.00	1,155.63	2,000.00	2,000.00
0101-400-44320	Cleaning Supplies	450.00	851.56	1,500.00	1,500.00
0101-400-44350	Chemicals	2,800.00	84.94	1,200.00	1,200.00
0101-400-44500	Tools & Equipment	5,000.00	9,929.23	7,000.00	7,000.00
0101-400-44501	Safety Supplies	3,500.00	3,116.11	4,000.00	4,000.00
0101-400-44510	Computer Software & Hardware	1,650.00	1,637.77	3,000.00	3,000.00
0101-400-44600	Repair Parts	800.00	93.81	1,200.00	1,200.00
0101-400-44700	Gasoline	9,000.00	20,243.41	10,000.00	45,000.00
0101-400-45800	Street Repair Supplies	15,000.00	12,637.33	15,000.00	15,000.00
0101-400-45900	Sand & Salt	35,000.00	48,082.63	40,000.00	50,000.00
0101-400-45910	Street Rock	12,000.00	17,503.03	13,000.00	18,000.00
0101-400-45920	Asphalt	75,000.00	76,169.15	80,000.00	80,000.00
0101-400-46300	Street Sign & Posts	6,500.00	16,415.31	9,000.00	15,000.00
0101-400-46400	Building Repair & Maintenance	10,000.00	11,660.75	12,000.00	12,000.00
0101-400-46700	Radio Equipment	200.00	619.31	-	700.00
<b>Total Commodities</b>		<b>177,400.00</b>	<b>220,199.97</b>	<b>198,900.00</b>	<b>255,600.00</b>
<b>AcctClass: 430 - Contractual</b>					
0101-400-41210	Meals & Refreshments	800.00	912.80	800.00	1,000.00
0101-400-42050	Utilities	19,000.00	23,157.13	23,000.00	24,000.00
0101-400-42100	Uniforms	5,000.00	4,638.63	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	425.00	1,500.00	1,500.00
0101-400-43500	IT Services	875.00	864.00	912.00	960.00
0101-400-43700	Training & School	3,500.00	2,756.24	3,500.00	3,500.00
0101-400-44020	Contractual Building Maintenance	4,000.00	271.28	4,000.00	4,000.00
0101-400-44040	Contractual Vehicle Maintenance	30,000.00	23,489.64	30,000.00	30,000.00
0101-400-44060	Shop Maintenance & Repairs	115,200.00	114,727.05	100,000.00	100,000.00
0101-400-44110	Dust Control	1,000.00	-	1,000.00	1,000.00
0101-400-44120	Hauling	5,000.00	8,451.25	5,000.00	7,000.00
0101-400-44130	Street Sealing	10,000.00	-	10,000.00	10,000.00
0101-400-44140	Street Sweeping	9,000.00	7,000.00	9,000.00	9,000.00
0101-400-44150	Tree Trimming	12,000.00	18,222.00	15,000.00	19,000.00
0101-400-44160	Striping	7,000.00	-	10,000.00	10,000.00
0101-400-44200	Equipment Lease & Rentals	9,000.00	5,919.32	15,000.00	10,000.00
0101-400-44220	Misc Contractual Services	35,000.00	11,869.41	35,000.00	35,000.00
0101-400-45400	Street Lighting	60,000.00	77,324.60	70,000.00	80,000.00
0101-400-45700	Mowing Contract	21,000.00	42,322.88	44,000.00	50,000.00
<b>Total Contractual</b>		<b>348,575.00</b>	<b>343,179.05</b>	<b>382,912.00</b>	<b>401,160.00</b>
<b>AcctClass: 470 - Personnel</b>					
0101-400-41100	Salaries & Wages	324,852.00	344,649.55	372,511.00	339,617.00
0101-400-41110	Overtime	32,485.00	12,609.13	20,000.00	19,000.00
0101-400-41140	FICA & Medicare	27,336.00	26,585.45	30,027.00	27,434.00
0101-400-41150	KPERS	35,257.00	32,400.42	38,838.00	32,780.00
<b>Total Personnel</b>		<b>419,930.00</b>	<b>416,244.55</b>	<b>461,376.00</b>	<b>418,831.00</b>
<b>Total Expenses</b>		<b>1,519,598.16</b>	<b>1,538,460.87</b>	<b>1,742,622.00</b>	<b>1,802,287.00</b>

# Fund 101 General Fund

## Expenditures

### *Department 600 – Parks*

The Parks Department budget for 2023 totals \$583,982, which is \$142,435 more than 2022, representing a 36% increase. This increase is attributed mostly to the addition of full time Recreation Specialist position, and a \$35,000 allocation to the Parks Maintenance Fund.

### *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>• \$3,000 Kubota RTV (New in 2023)</li> <li>• TOTAL = \$9,040</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. Starting in 2022, new acquisitions of rolling stock are being acquired through a fleet lease program with Enterprise. For 2023, 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>• \$11,354 for a new F-350 Flat Bed (New lease in 2023)</li> <li>• TOTAL = \$28,384</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. Includes Instructors and Officials as well. For 2023, a new full time Recreation Specialist position has been added.
?????	Transfer To Parks Maintenance	Funding allocation for the new Parks Maintenance Fund.



**Department: 600 - Parks & Recreation**

**Expense**

<b>AcctClass: 410 - Capital Outlay</b>		<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
0101-600-49000	Lease Purchase Payments	6,039.72	6,039.72	6,040.00	21,772.00
0101-600-49110	Electric Utility Loan	43,437.00	35,334.25	17,030.00	6,040.00
<b>Total Capital Outlay</b>		<b>49,476.72</b>	<b>41,373.97</b>	<b>23,070.00</b>	<b>27,812.00</b>
<b>AcctClass: 420 - Commodities</b>					
0101-600-43900	Animal Control	5,500.00	3,820.78	5,500.00	5,500.00
0101-600-44310	Office Supplies	900.00	629.48	1,000.00	1,000.00
0101-600-44315	Office Equipment	250.00	-	250.00	250.00
0101-600-44320	Cleaning Supplies	750.00	900.37	1,500.00	1,750.00
0101-600-44330	Recreation Supplies	17,000.00	12,366.97	17,000.00	17,000.00
0101-600-44360	Special Events	750.00	-	750.00	750.00
0101-600-44380	Concessions	3,000.00	2,794.13	3,000.00	3,500.00
0101-600-44390	Concession Equipment	500.00	7.73	500.00	50.00
0101-600-44500	Tools & Equipment	1,500.00	772.05	1,750.00	1,750.00
0101-600-44501	Safety Supplies	1,000.00	431.01	750.00	750.00
0101-600-44510	Computer Software & Hardware	1,500.00	1,583.97	3,700.00	3,700.00
0101-600-44600	Repair Parts	500.00	44.31	500.00	500.00
0101-600-44700	Gasoline	4,000.00	4,310.90	5,500.00	6,000.00
0101-600-45900	Sand & Salt	500.00	-	500.00	500.00
0101-600-45910	Street Rock	-	-	-	5,000.00
0101-600-46000	Equipment Maintenance	1,500.00	123.91	1,500.00	1,500.00
0101-600-46400	Building Repair & Maintenance	2,000.00	789.81	2,000.00	2,000.00
0101-600-47100	Park Maintenance	9,000.00	20,571.23	10,000.00	10,000.00
0101-600-47150	Ballfield Maintenance & Repair Supplies	9,000.00	2,938.66	10,000.00	10,000.00
0101-600-47200	Grass Seed-Weed Control-Fertilizer	2,000.00	1,759.94	2,000.00	2,500.00
0101-600-47510	Landscaping	500.00	537.90	500.00	750.00
0101-600-47650	Seasonal Decorations	-	-	500.00	500.00
<b>Total Commodities</b>		<b>61,650.00</b>	<b>54,383.15</b>	<b>68,700.00</b>	<b>75,250.00</b>
<b>AcctClass: 430 - Contractual</b>					
0101-600-41200	Travel & Entertainment	100.00	-	100.00	100.00
0101-600-41210	Meals & Refreshments	150.00	22.49	150.00	150.00
0101-600-42050	Utilities	12,000.00	10,368.95	12,000.00	12,000.00
0101-600-42100	Uniforms	1,750.00	1,603.72	2,000.00	2,000.00
0101-600-42200	Printing & Advertisements	400.00	26.65	500.00	500.00
0101-600-43000	Dues & Membership Fees	800.00	664.47	1,000.00	1,000.00
0101-600-43500	IT Services	335.00	336.00	336.00	336.00
0101-600-43700	Training & School	750.00	-	1,000.00	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	2,500.00	-	3,000.00	3,000.00
0101-600-44200	Equipment Lease & Rentals	4,900.00	4,358.01	5,000.00	6,000.00
0101-600-44220	Misc Contractual Services	7,500.00	3,108.64	7,500.00	7,500.00
0101-600-44340	Officials & Instructors	1,000.00	1,725.11	1,300.00	2,000.00
0101-600-45700	Mowing Contract	35,000.00	30,073.16	35,000.00	45,000.00
<b>Total Contractual</b>		<b>67,935.00</b>	<b>52,287.20</b>	<b>69,636.00</b>	<b>81,336.00</b>
<b>AcctClass: 450 - Expenses</b>					
0101-600-48600	Sales Tax Payable	400.00	266.21	400.00	400.00
<b>Total Misc. Expenses</b>		<b>400.00</b>	<b>266.21</b>	<b>400.00</b>	<b>400.00</b>
0101-600-41100	Salaries & Wages	188,484.00	178,791.33	194,812.00	258,327.00
0101-600-41110	Overtime	5,755.00	7,810.59	7,000.00	8,500.00
0101-600-41115	COVID-19 Off	-	288.00	-	-
0101-600-41140	FICA & Medicare	14,859.00	13,189.69	15,439.00	20,412.00
<b>AcctClass: 470 - Personnel</b>		<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>

0101-600-41150	KPERS	18,654.00	16,400.25	17,490.00	22,333.00
<b>Total Personnel</b>		<b>227,752.00</b>	<b>216,479.86</b>	<b>234,741.00</b>	<b>309,572.00</b>
<b>AcctClass: 490 - Transfers</b>					
0101-600-49986	Transfer to Parks Maintenance Fund				35,000.00
<b>Total Transfers</b>					<b>35,000.00</b>
<b>Total Expenses</b>		<b>407,213.72</b>	<b>364,790.39</b>	<b>396,547.00</b>	<b>529,370.00</b>

## Fund 101 General Fund Expenditures

### *Department 700 – Pool*

#### *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**

<b>AcctClass: 410 - Capital Outlay</b>		<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
0101-700-48000	Capital Outlay	-	-	75,000.00	
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>75,000.00</b>	<b>-</b>
<b>AcctClass: 420 - Commodities</b>					
0101-700-44310	Office Supplies	500.00	30.64	250.00	250.00
0101-700-44320	Cleaning Supplies	1,000.00	260.85	1,500.00	1,500.00
0101-700-44350	Chemicals	23,000.00	24,549.11	25,000.00	35,000.00
0101-700-44360	Special Events	600.00	523.51	750.00	750.00
0101-700-44380	Concessions	13,000.00	10,781.33	14,000.00	14,000.00
0101-700-44390	Concession Equipment	500.00	7.73	500.00	500.00
0101-700-44500	Tools & Equipment	850.00	534.94	1,500.00	1,500.00
0101-700-44501	Safety Supplies	1,200.00	1,074.12	1,500.00	1,500.00
0101-700-44510	Computer Software & Hardware	3,575.00	3,083.07	3,500.00	3,500.00
0101-700-44600	Repair Parts	1,000.00	74.39	1,500.00	1,500.00
0101-700-46000	Equipment Maintenance	1,500.00	1,542.52	1,500.00	2,000.00
0101-700-46400	Building Repair & Maintenance	3,500.00	6,205.78	3,500.00	5,000.00
0101-700-47400	Pool Maintenance	4,000.00	34,222.72	4,000.00	4,000.00
0101-700-47500	Pool Supplies	600.00	-	600.00	600.00
0101-700-47510	Landscaping	500.00	-	500.00	500.00
<b>Total Commodities</b>		<b>55,325.00</b>	<b>82,890.71</b>	<b>60,100.00</b>	<b>72,100.00</b>
<b>AcctClass: 430 - Contractual</b>					
0101-700-41210	Meals & Refreshments	300.00	158.17	300.00	350.00
0101-700-42050	Utilities	16,000.00	14,324.64	17,000.00	17,000.00
0101-700-42100	Uniforms	3,000.00	2,510.21	3,000.00	3,500.00
0101-700-43000	Dues & Membership Fees	350.00	-	750.00	750.00
0101-700-43500	IT Services	250.00	300.00	240.00	300.00
0101-700-43700	Training & School	1,000.00	(1,973.77)	2,450.00	1,500.00
0101-700-44200	Equipment Lease & Rentals	500.00	77.16	500.00	500.00
0101-700-44220	Misc Contractual Services	2,000.00	478.00	2,000.00	2,000.00
<b>Total Contractual</b>		<b>23,400.00</b>	<b>15,874.41</b>	<b>26,240.00</b>	<b>25,900.00</b>
<b>AcctClass: 450 - Expenses</b>					
0101-700-48600	Sales Tax Payable	1,500.00	1,535.70	1,650.00	1,750.00
<b>Total Misc. Expenses</b>		<b>1,500.00</b>	<b>1,535.70</b>	<b>1,650.00</b>	<b>1,750.00</b>
<b>AcctClass: 470 - Personnel</b>					
0101-700-41100	Salaries & Wages	198,488.00	174,997.05	200,827.00	205,077.00
0101-700-41110	Overtime	5,264.00	6,334.90	5,000.00	5,000.00
0101-700-41140	FICA & Medicare	15,587.00	13,466.28	15,746.00	16,071.00
0101-700-41150	KPERS	6,490.00	6,197.25	6,700.00	6,608.00
<b>Total Personnel</b>		<b>225,829.00</b>	<b>200,995.48</b>	<b>228,273.00</b>	<b>232,756.00</b>
<b>AcctClass: 490 - Transfers</b>					
0101-700-49990	Transfer From Aquatic Center Maintenance	30,000.00	30,000.00	30,000.00	30,000.00
<b>Total Transfers</b>		<b>30,000.00</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>30,000.00</b>
<b>Total Expenses</b>		<b>336,054.00</b>	<b>331,296.30</b>	<b>421,263.00</b>	<b>362,506.00</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.

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*Department 800 – Shop*

***BUDGET WORKSHEETS***



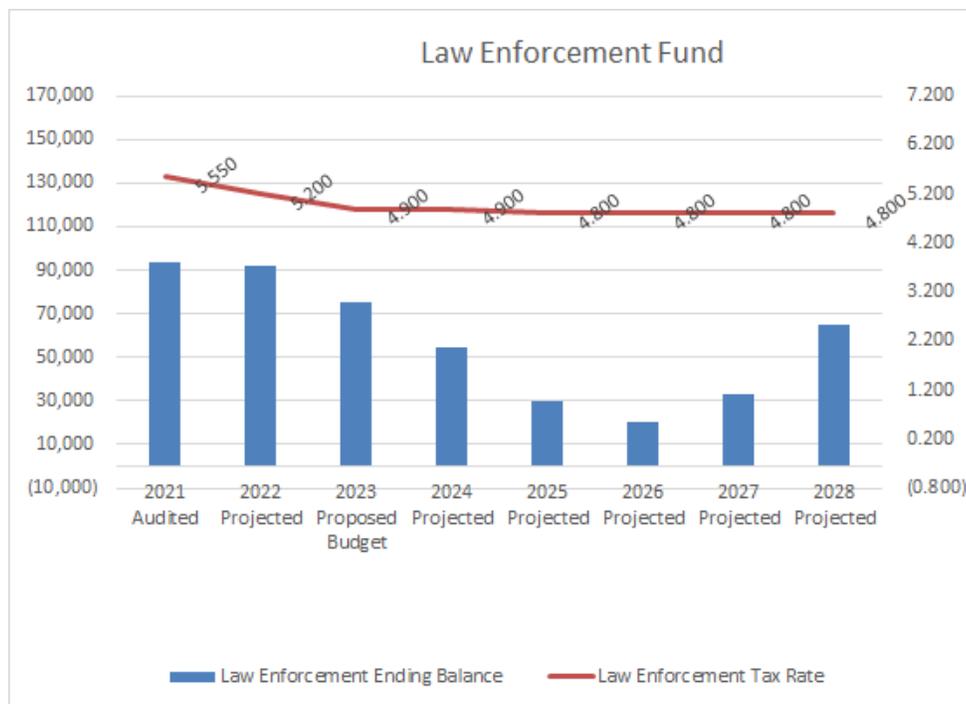
## Fund 201 - Law Enforcement

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.

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 \$531,594. Combined with the motor vehicle tax and other miscellaneous revenues, total fund revenues for 2023 are projected at \$581,280.
2. We are projecting a cash balance of just over \$92,000 in the Law Enforcement fund by the end of 2022
3. The contract for 2023 with the Sherriff's Office is \$591,381 which reflects an 8.8% increase from the 2022 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 \$20,000 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 2028 are shown graphically below.





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

<b>AcctClass: 310 - Taxes</b>		<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
0201-000-31100	Ad Valorem	498,837.00	488,206.17	500,926.40	531,594.00
0201-000-31101	Delinquent Real Estate Taxes	6,000.00	6,147.31	6,000.00	5,000.00
0201-000-31500	Motor Vehicle Tax	40,000.00	43,795.36	42,801.00	42,631.00
0201-000-31600	Recreational Vehicle Tax	500.00	624.00	640.00	696.00
0201-000-31610	Watercraft	-	234.07	-	-
0201-000-31650	Heavy Truck Tax	170.00	198.48	165.00	176.00
0201-000-31660	Commercial Vehicle Tax	1,730.00	1,251.25	890.00	1,183.00
0201-000-31801	Delinquent Personal Taxes	-	16.37	-	-
<b>Total Revenues</b>		<b>547,237.00</b>	<b>540,473.01</b>	<b>551,422.40</b>	<b>581,280.00</b>

**Expense**

<b>AcctClass: 410 - Capital Outlay</b>					
0201-000-49700	Contingency	109,700.00	-	4,000.00	4,000.00
<b>Total Capital Outlay</b>		<b>109,700.00</b>	<b>-</b>	<b>4,000.00</b>	<b>4,000.00</b>

<b>AcctClass: 430 - Contractual</b>					
0201-000-47700	Payment To Johnson Co Sheriff	545,800.00	547,893.28	556,000.00	591,381.00
<b>Total Contractual</b>		<b>545,800.00</b>	<b>547,893.28</b>	<b>556,000.00</b>	<b>591,381.00</b>

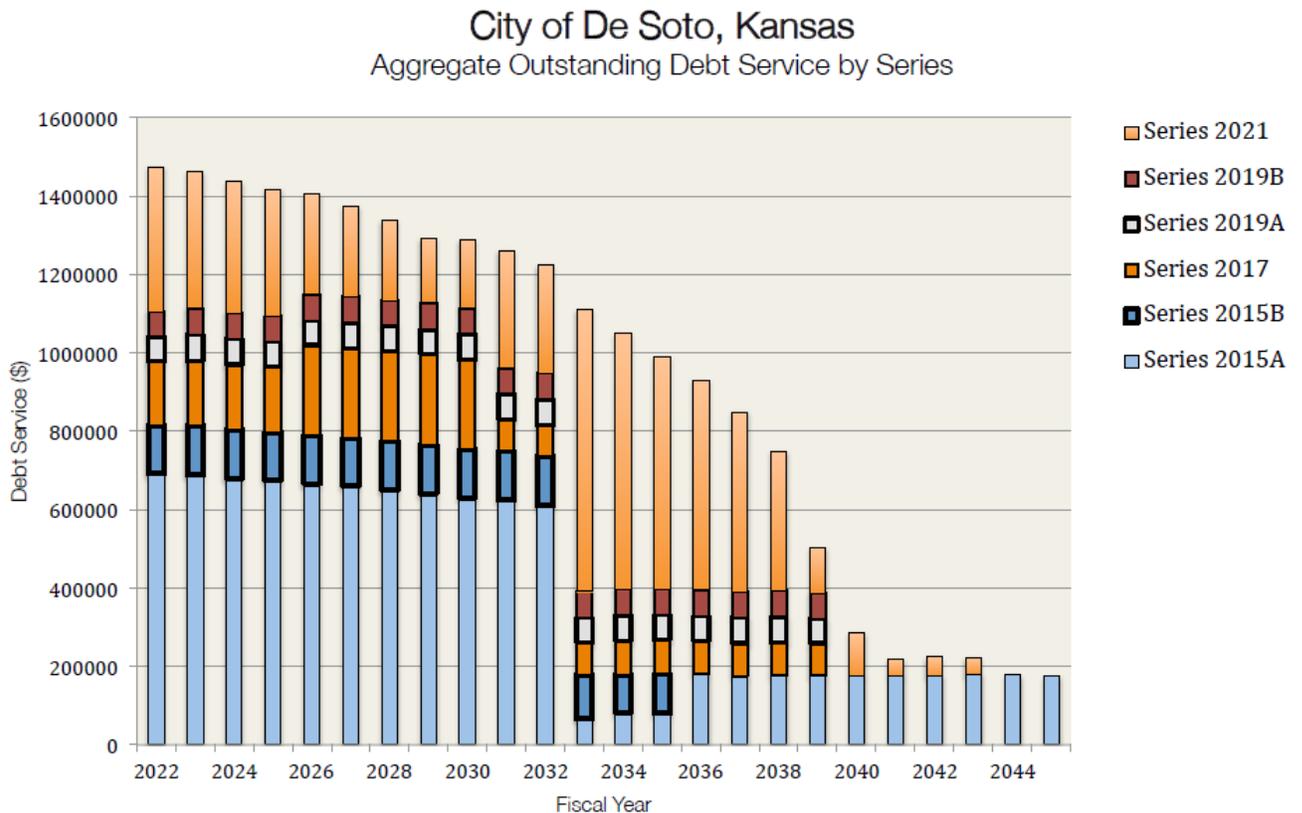
<b>Total Expenses</b>		<b>655,500.00</b>	<b>547,893.28</b>	<b>560,000.00</b>	<b>595,381.00</b>
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## Fund 301 - Debt Service

The impact of our ongoing Capital Improvement Plan has been an ongoing focus for the Debt Service Fund since its inception. Sales tax 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. The 0.75 cent sales tax was originally authorized by the voters in 2002 for a 10-year period. It was extended by the voters for additional 10-year increments in 2012 and 2022. Because of the timing of the 2022 referendum, the tax expired for a period of 3 months in 2022, so revenues into the debt service fund are projected to dip this year but will recover in 2023 and beyond.

Following the same patterns as the General Fund, sales tax revenues in the debt service fund have exceeded our expectations, and we are projecting that trend to continue. As a result, the fund will require significantly less property tax revenue to meet our debt obligations in 2023 and throughout the 5-year projection period.

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 chart below shows the City’s existing debt profile through 2045.



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.



Anticipated debt issuances included in the 2023 budget and in the 5-year projections include the following:

- 2022: \$1.0 Million for the Ottawa Street Project.
- 2022: \$1.125 Million for the Waverly Water Tower Replacement.
- 2023: \$1.75 Million for the 83<sup>rd</sup> Street Bridge Replacement.
- 2023: \$0.5 Million for the Merck 87<sup>th</sup> Street Benefit District.
- 2024: \$5.0 Million for yet undetermined CIP future CIP projects.

The charts and tables below were produced by Columbia Capital and represent the City’s debt profile as of the end of 2021, and do not reflect the above listed debt issuances.

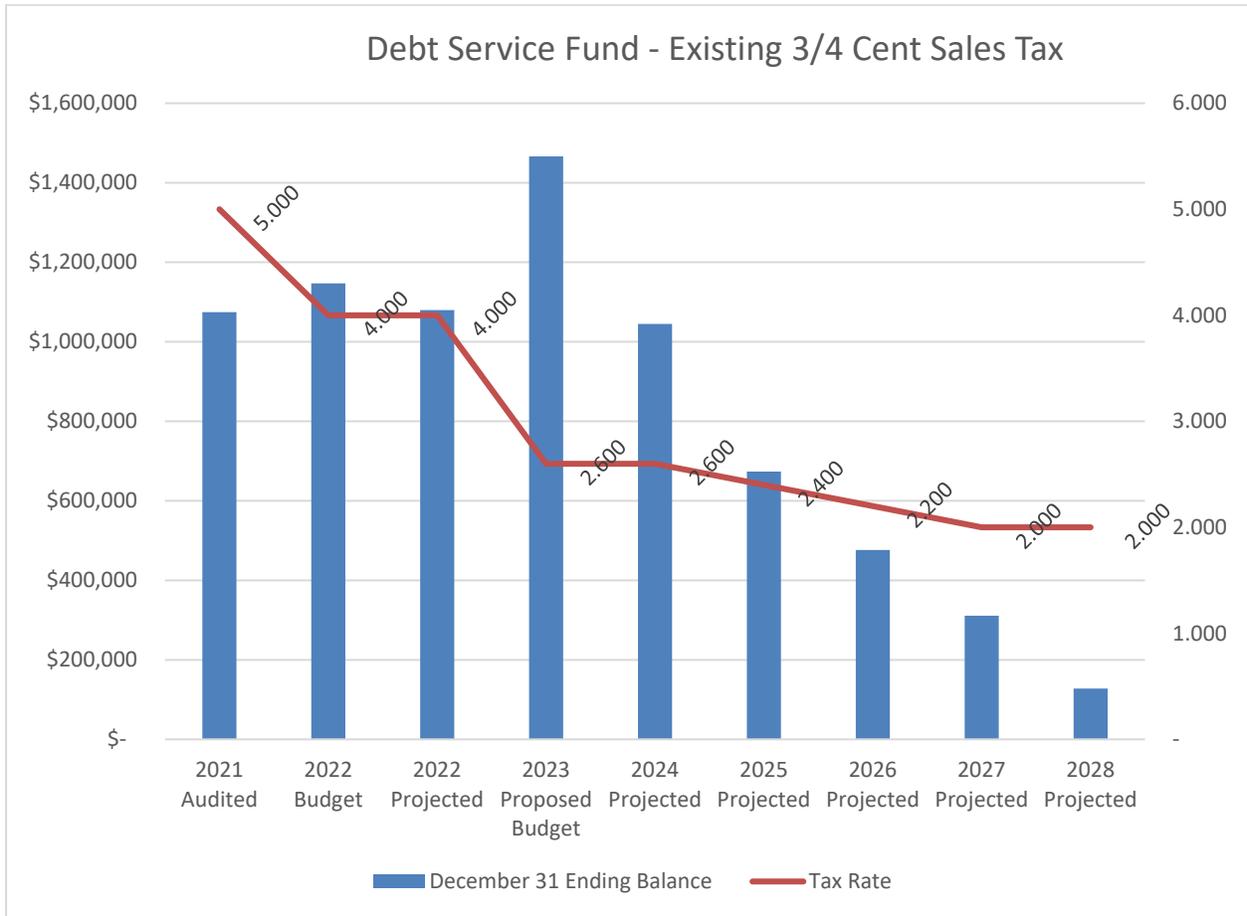
### Outstanding Debt

Series	Dated Date	Original Par	Outstanding	Purpose	Final Maturity	Call Provision	Tax Status
2015A	7/24/15	9,635,000	7,010,000	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	1,310,000	To fund improvements to the City’s water system	09/01/35	09/01/23	BQ
2017	09/26/17	2,285,000	2,020,000	To currently refund Series 2009A and 2010A	09/01/39	09/01/25	BQ
2019A	04/11/19	945,000	875,000	To fund 91st Street, Lexington Street, and Commerce Street improvements	09/01/39	09/01/26	Tax-Exempt
2019B	06/27/19	975,000	910,000	To fund the purchase of a public works facility	09/01/39	09/01/26	Tax-Exempt
2021	07/22/21	7,015,000	6,670,000	To fund trafficway improvements, refund the 2010B, 2010C, 2010D, 2012A, and 2013A bonds.	09/01/43	09/01/29	Tax-Exempt
Total			\$ 18,795,000				

Fiscal Year	2015A	2015B	2017	2019A	2019B	2021	Total
2022	691,988	122,900	162,963	63,200	64,300	503,400	1,608,750
2023	688,788	125,900	164,963	66,800	67,900	476,000	1,590,350
2024	679,988	123,775	166,813	65,200	66,300	454,000	1,556,075
2025	675,588	121,225	168,513	63,600	64,700	437,300	1,530,925
2026	665,888	123,675	230,063	62,000	68,100	360,800	1,510,525
2027	661,038	120,975	230,563	65,400	66,300	330,700	1,474,975
2028	650,888	123,275	230,938	64,050	64,950	301,100	1,435,200
2029	640,588	125,425	230,238	62,700	68,600	257,000	1,384,550
2030	630,138	122,425	228,900	66,350	67,100	263,700	1,378,613
2031	624,538	123,925	82,400	64,850	65,600	385,200	1,346,513
2032	610,988	125,250	80,300	63,350	69,100	354,200	1,303,188
2033	67,263	111,400	83,200	61,850	67,450	793,700	1,184,863
2034	81,863	97,400	85,925	65,350	65,800	714,300	1,110,638
2035	80,863	98,800	88,475	63,700	64,150	641,200	1,037,188
2036	179,863	-	85,850	62,050	67,500	569,300	964,563
2037	175,331	-	83,225	65,400	65,700	483,600	873,256
2038	175,800	-	85,600	63,600	68,900	369,400	763,300
2039	175,925	-	82,800	61,800	66,950	122,300	509,775
2040	175,863	-	-	-	-	115,000	290,863
2041	175,613	-	-	-	-	47,800	223,413
2042	174,994	-	-	-	-	51,900	226,894
2043	179,181	-	-	-	-	45,900	225,081
2044	177,981	-	-	-	-	-	177,981
2045	176,588	-	-	-	-	-	176,588
<b>Total</b>	<b>9,217,538</b>	<b>1,666,350</b>	<b>2,571,725</b>	<b>1,151,250</b>	<b>1,199,400</b>	<b>8,077,800</b>	<b>23,884,063</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.





# Budget Worksheet

Fund: 0301 - Debt Services

Department: 000 - Non-Departmental

Revenue

	2021 Budget	2021 Actual	2022 Budget	2023 Budget
<b>AcctClass: 310 - Taxes</b>				
0301-000-31100 Ad Valorem	414,415.00	509,211.39	385,328.00	280,440.00
0301-000-31101 Delinquent Real Estate Taxes	6,000.00	4,572.10	3,000.00	6,000.00
0301-000-31350 City Add'l Sales Tax	483,060.00	663,260.82	567,000.00	655,750.00
0301-000-31500 Motor Vehicle Tax	28,629.00	31,340.59	38,558.00	32,790.00
0301-000-31600 Recreational Vehicle Tax	400.00	447.93	576.00	535.00
0301-000-31610 Watercraft	-	167.94	-	-
0301-000-31650 Heavy Truck Tax	70.00	140.66	149.00	136.00
0301-000-31660 Commercial Vehicle Tax	1,350.00	898.13	802.00	910.00
0301-000-31801 Delinquent Personal Taxes	-	19.13	-	-
0301-000-31802 Delinquent Specials	100.00	-	-	-
<b>Total Taxes</b>	<b>934,024.00</b>	<b>1,210,058.69</b>	<b>995,413.00</b>	<b>976,561.00</b>

**AcctClass: 325 - Interest**

0301-000-36112 Interest Earnings	5,228.00	11,347.78	10,000.00	10,000.00
<b>Total Interest</b>	<b>5,228.00</b>	<b>11,347.78</b>	<b>10,000.00</b>	<b>10,000.00</b>

**AcctClass: 390 - Miscellaneous**

0301-000-32170 Build America Bonds Rebate	13,836.00	19,737.77	-	-
0301-000-35128 Recovery Zone Bond Rebate	30,777.00	27,941.87	-	-
<b>Total Misc. Revenues</b>	<b>44,613.00</b>	<b>47,679.64</b>	<b>-</b>	<b>-</b>

**AcctClass: 399 - Transfers**

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	465,952.00	390,334.00
0301-000-39991 Transfer From Sewer	140,000.00	140,000.00	140,000.00	140,000.00
0301-000-39995 Transfer From Special Hwy	15,000.00	15,000.00	15,000.00	15,000.00
0301-000-39996 Transfer From Water Maintenance Fund	20,000.00	20,000.00	20,000.00	20,000.00
0301-000-39998 Transfer From Sewer Maintenance Fund	41,000.00	41,000.00	42,000.00	44,000.00
<b>Total Transfers</b>	<b>641,334.00</b>	<b>641,334.00</b>	<b>717,952.00</b>	<b>644,334.00</b>

<b>Total Revenues</b>	<b>1,625,199.00</b>	<b>1,910,420.11</b>	<b>1,723,365.00</b>	<b>1,630,895.00</b>
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Expense

**AcctClass: 450 - Expenses**

	PY Budget	PY Annual Actual	Current Budget	Projected
0301-000-48200 Bond Principal	1,070,532.00	1,045,000.00	1,007,713.28	1,110,000.00
0301-000-48300 Interest & Fees	667,863.00	545,552.95	617,630.72	504,050.00
<b>Total Expenses</b>	<b>1,738,395.00</b>	<b>1,590,552.95</b>	<b>1,625,344.00</b>	<b>1,614,050.00</b>

# ENTERPRISE FUNDS

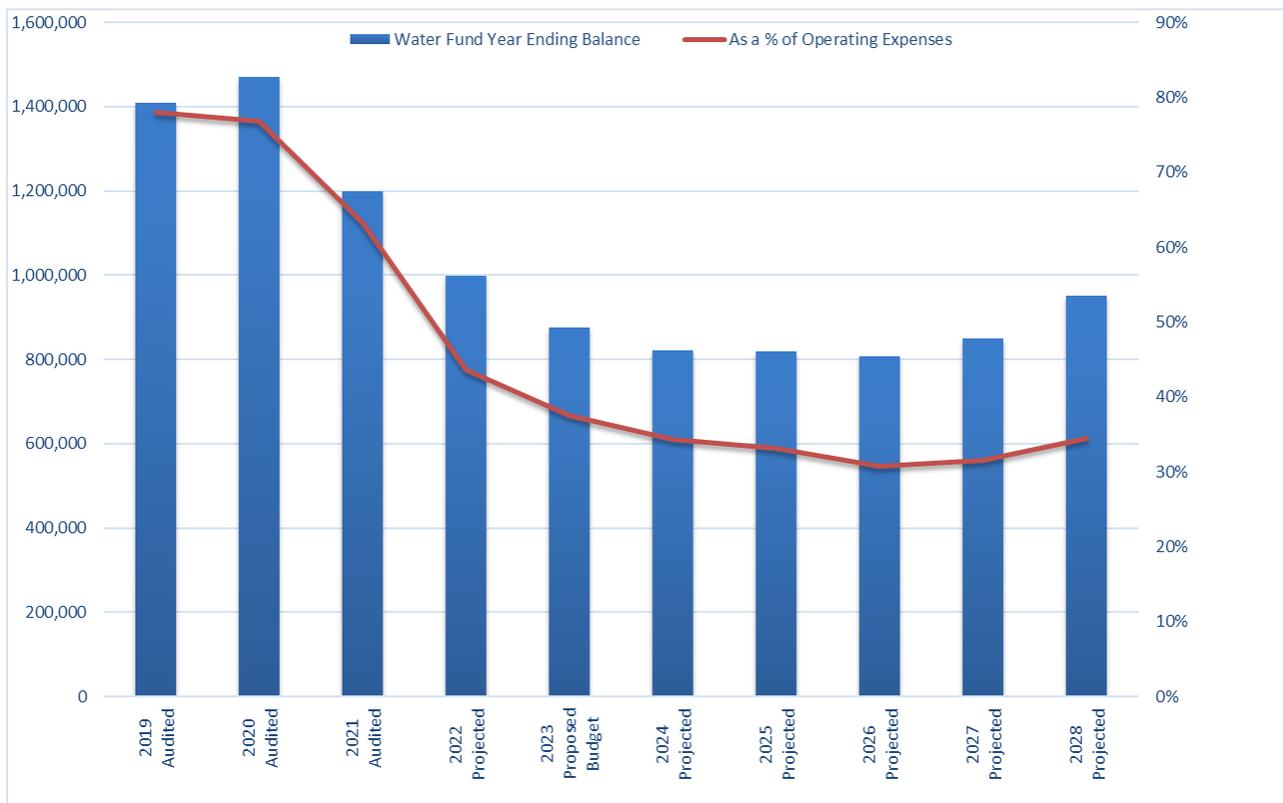


## Fund 501 - Water

The overall health of the Water Fund has remained stable since 2014. While we continue to see the benefits of the recent renovations with water loss reductions and savings on utilities and manpower, recent inflationary pressures on contractual and commodity expenses have increased the cost of treatment and distribution. Still, the year ending fund balance in 2021 was nearly \$1.2 Million, representing 67% of operating revenues. Projections for 2022 have the fund ending the year at approximately \$1.0 Million, or 54% of operating expenses.

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 2028 are shown graphically below.



Water Fund Budget highlights are as follows:

1. The water fund is projected to end 2022 with a balance of approximately \$1,000,000; representing about 54% of total department expenses.
2. An inflationary rate increase of 2.0% was enacted in 2022, and there is an additional increase of 3% included in the 2023 budget. There is also a projected user base growth of 4.0% assumed in the 2023

budget. The rate increases are needed to offset significant inflationary increases in recent months. For June, 2022, the consumer price index topped 8% nationally.

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 2023.
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 – 2028 assume unexpended appropriations of \$50,000 per year.
6. As in the General Fund, salaries for 2023 total 7.0%, which include a 4.0% COLA increase, plus a 3.0% merit increase.

It is noted that pending large-scale economic developments in the City’s southwest growth area are likely to necessitate a substantial increase to water treatment capacity. Capital funding for this treatment expansion may be secured via take-or-pay agreements with end users, as they develop. Neither the proposed 2023 budget nor the 5-year financial projections incorporate the plant capacity upgrades or the corresponding revenues from commodity charges. We have, however, initiated analysis and engineering design that will be necessary to procure a design build contract for the upgrades, which are anticipated to occur in the near future.

## 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 2023 this includes the following: <ul style="list-style-type: none"> <li>• \$16,697 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>• \$16,649 for a new vacuum unit (new in 2021)</li> <li>• TOTAL = \$43.838</li> </ul>
49110	Electric Utility Loan	Payment to the Electric Utility Fund on loans used to purchase rolling stock. For 2023 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>• \$14,193 for a Ford F-350 with Service Body (Enterprise Lease, new in 2023)</li> <li>• TOTAL = \$38,023</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	2023 amount represents 25% of the salary of the mechanic (from the Shop fund). Previous years also included \$80,000 to partly reimburse the General Fund for personnel costs associated with administration and engineering, but this amount has been discontinued in 2023.
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**

	2021 Budget	2021 Actual	2022 Budget	2023 Budget
0501-000-32140 Water Sales Tax	59,000.00	65,614.04	70,000.00	72,000.00
<b>Total Taxes</b>	<b>59,000.00</b>	<b>65,614.04</b>	<b>70,000.00</b>	<b>72,000.00</b>

**AcctClass: 380 - Charges for Services**

0501-000-34541 Water Service Charge	1,730,000.00	1,769,154.71	1,854,360.00	2,000,000.00
0501-000-34550 Bulk Water Sales	4,000.00	25,405.68	4,000.00	25,000.00
0501-000-34571 Connection & Reconnect Fees	5,000.00	4,770.00	5,000.00	5,000.00
0501-000-34581 Late Payment Penalties	12,000.00	(4.32)	12,000.00	12,000.00
<b>Total Charges for Services</b>	<b>1,751,000.00</b>	<b>1,799,326.07</b>	<b>1,875,360.00</b>	<b>2,042,000.00</b>

**AcctClass: 390 - Miscellaneous**

0501-000-34112 Collections Recovered	500.00	-	500.00	-
0501-000-34560 Kansas Setoff Program	4,000.00	2,808.25	4,000.00	4,000.00
0501-000-34570 NSF Fee	-	75.00	-	-
0501-000-34572 Water Meter Purchase	15,000.00	60,250.00	35,000.00	45,000.00
<b>Total Miscellaneous Revenues</b>	<b>19,500.00</b>	<b>63,133.25</b>	<b>39,500.00</b>	<b>49,000.00</b>

<b>Total Revenues</b>	<b>1,829,500.00</b>	<b>1,928,073.36</b>	<b>1,984,860.00</b>	<b>2,163,000.00</b>
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**Expense**

**AcctClass: 410 - Capital Outlay**

0501-000-48000 Capital Outlay	10,000.00	-	10,000.00	10,000.00
0501-000-49000 Lease Purchase Payments	49,465.00	27,340.79	48,088.00	79,539.00
0501-000-49110 Electric Utility Payments	12,912.00	12,911.87	23,829.00	12,912.00
<b>Total Capital Outlay</b>	<b>72,377.00</b>	<b>40,252.66</b>	<b>81,917.00</b>	<b>102,451.00</b>

**AcctClass: 420 - Commodities**

0501-000-44310 Office Supplies	1,000.00	1,807.62	1,000.00	1,500.00
0501-000-44315 Office Equipment	500.00	1,947.39	500.00	500.00
0501-000-44320 Cleaning Supplies	300.00	43.94	300.00	300.00
0501-000-44350 Chemicals	159,000.00	150,963.06	135,000.00	160,000.00
0501-000-44500 Tools & Equipment	15,000.00	12,277.92	20,000.00	20,000.00
0501-000-44501 Safety Supplies	3,000.00	2,048.87	4,000.00	4,000.00
0501-000-44502 Distribution Parts & Supplies	86,900.00	84,922.01	75,000.00	90,000.00
0501-000-44503 New Meter Install	12,500.00	23,584.00	30,000.00	30,000.00
0501-000-44504 Replacement Meters	20,000.00	10,900.40	15,000.00	15,000.00
0501-000-44510 Computer Software & Hardware	5,100.00	3,348.32	8,013.00	5,700.00
0501-000-44600 Repair Parts	4,000.00	351.51	4,000.00	4,000.00
0501-000-44700 Gasoline	10,000.00	13,862.04	10,000.00	20,000.00
0501-000-45910 Street Rock	5,000.00	1,893.12	5,000.00	5,000.00
0501-000-46000 Equipment Maintenance	10,000.00	448.02	5,000.00	5,000.00
0501-000-46200 Vehicle Repair & Maintenance	400.00	5,764.37	4,000.00	4,000.00
0501-000-46400 Building Repair & Maintenance	5,000.00	10,611.71	6,000.00	10,000.00
0501-000-47200 Grass Seed-Weed Control-Fertilizer	600.00	2,070.07	600.00	3,000.00
<b>Total Commodities</b>	<b>338,300.00</b>	<b>326,844.37</b>	<b>323,413.00</b>	<b>378,000.00</b>

**AcctClass: 430 - Contractual**

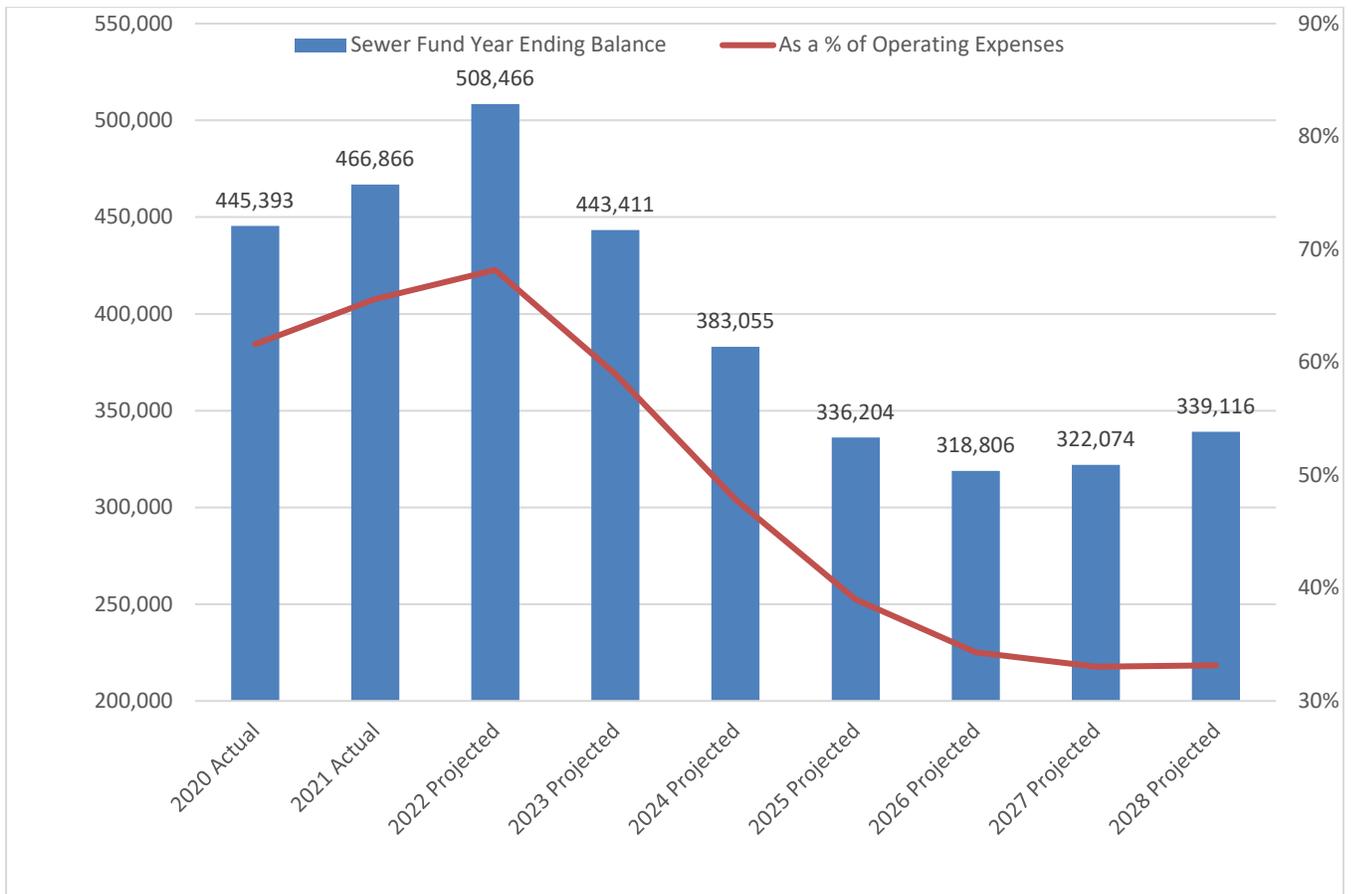
0501-000-41196 Utility Assistance	3,000.00	-	3,000.00	3,000.00
0501-000-41210 Meals & Refreshments	300.00	408.00	300.00	400.00
0501-000-42000 Postage & Freight	10,000.00	10,229.05	10,000.00	10,500.00
0501-000-42050 Utilities	150,000.00	151,360.79	125,000.00	150,000.00

	2021 Budget	2021 Actual	2022 Budget	2023 Budget
0501-000-42100 Uniforms	2,500.00	1,778.80	2,500.00	3,000.00
0501-000-42200 Printing & Advertisements	2,250.00	1,788.20	2,200.00	2,200.00
0501-000-42250 Liability Insurance	30,000.00	27,552.52	30,000.00	30,000.00
0501-000-43000 Dues & Membership Fees	1,500.00	1,157.37	2,000.00	2,000.00
0501-000-43500 IT Services	3,000.00	2,411.90	2,580.00	2,600.00
0501-000-43700 Training & School	3,500.00	1,264.11	3,000.00	3,000.00
0501-000-44020 Contractual Building Maintenance	5,000.00	6,454.07	5,000.00	7,000.00
0501-000-44030 Contractual Equipment Maintenance	142,438.00	124,355.50	55,000.00	60,000.00
0501-000-44040 Contractual Vehicle Maintenance	3,500.00	3,410.30	3,000.00	3,500.00
0501-000-44060 Shop Maint & Repair	28,000.00	35,078.07	30,000.00	30,000.00
0501-000-44070 Line Maint & Repair	50,000.00	43,345.66	25,000.00	40,000.00
0501-000-44200 Equipment Lease & Rentals	4,300.00	10,158.78	4,000.00	7,000.00
0501-000-44220 Misc Contractual Services	25,000.00	18,622.58	25,000.00	25,000.00
0501-000-45700 Mowing Contract	-	540.94	-	-
0501-000-48500 Water Protection Fee	6,500.00	5,879.84	6,500.00	6,500.00
0501-000-48550 Water Assurance Fund	4,500.00	6,584.00	7,000.00	7,000.00
0501-000-48700 Sampling & Testing	6,000.00	2,524.00	4,000.00	4,000.00
0501-000-48900 Clean Drinking Water Fee	5,500.00	5,512.34	5,500.00	5,600.00
<b>Total Contractual</b>	<b>486,788.00</b>	<b>460,416.82</b>	<b>350,580.00</b>	<b>402,300.00</b>
<b>AcctClass: 450 - Expenses</b>				
0501-000-48600 Sales Tax Payable	72,000.00	66,641.92	72,000.00	72,000.00
<b>Total Misc. Expenses</b>	<b>72,000.00</b>	<b>66,641.92</b>	<b>72,000.00</b>	<b>72,000.00</b>
<b>AcctClass: 470 - Personnel</b>				
0501-000-41100 Salaries & Wages	420,000.00	422,714.96	456,336.00	500,107.00
0501-000-41110 Overtime	72,000.00	67,900.36	50,000.00	50,000.00
0501-000-41115 COVID-19 Off	2,000.00	2,000.00	-	-
0501-000-41140 FICA & Medicare	39,000.00	36,996.02	38,735.00	42,083.00
0501-000-41150 KPERS	50,000.00	45,891.54	51,545.00	51,875.00
<b>Total Personnel</b>	<b>583,000.00</b>	<b>575,502.88</b>	<b>596,616.00</b>	<b>644,065.00</b>
<b>AcctClass: 490 - Transfers</b>				
0501-000-49987 Transfer to Water Technology Fund	-	-	2,315.00	3,125.00
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	62,479.00	62,479.00	65,193.00	68,803.00
0501-000-49994 Transfer to General Fund	124,025.00	124,025.00	124,171.00	117,559.00
0501-000-49995 Transfer to Debt Service Fund	390,334.00	390,334.00	465,952.00	390,334.00
<b>Total Transfers</b>	<b>621,838.00</b>	<b>621,838.00</b>	<b>702,631.00</b>	<b>624,821.00</b>
<b>Total Department Expenses</b>	<b>2,174,303.00</b>	<b>2,091,496.65</b>	<b>2,127,157.00</b>	<b>2,223,637.00</b>
<b>Department: 300 - Employee Benefits</b>				
<b>AcctClass: 470 - Personnel</b>				
0501-300-41135 HSA	11,000.00	9,874.96	14,500.00	15,000.00
0501-300-41160 Health Insurance	80,300.00	81,055.71	96,893.00	85,185.00
0501-300-41170 SUTA	403.00	483.62	410.00	445.00
0501-300-41190 Workers Compensation	12,103.00	8,487.87	13,690.00	15,003.00
<b>Total Employee Benefits</b>	<b>103,806.00</b>	<b>99,902.16</b>	<b>125,493.00</b>	<b>115,633.00</b>
<b>Total of all Departments</b>	<b>2,278,109.00</b>	<b>2,191,398.81</b>	<b>2,252,650.00</b>	<b>2,339,270.00</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 2028 are shown graphically below.



Sewer Fund highlights are as follows:

1. Responding to inflationary pressures, there is a 3.0% rate increase included in the 2023 budget, followed by a projected 3.5% increase in 2024. With the consumer price index exceeding 7%, these increases are necessary to maintain the long-term health of the sewer funds.
2. There is an assumed 2.0% growth in the user base for 2023. This growth factor increases to 3% in 2024 and to 5% in 2025. These increases are in anticipation of substantial economic development activities that are expected to occur in the southwest growth area.
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 2024 – 2028 assume unexpended appropriations of \$35,000 per year.

4. As in the General Fund, salaries for 2023 assume a 4.0% COLA increase, plus a 3.0% merit increase.

## Line-Item Details

Line Item #	Title	Use of Funds
49000	Lease Purchase Payments	Lease purchase payments fund purchasing and leasing of trucks and contractor's equipment. For 2023, the sewer fund expense includes the following: <ul style="list-style-type: none"> <li>\$4,504 for a Clark GTSS30 fork lift (acquired in 2019).</li> </ul>
49110	Electric Utility Loan	Payment to the Electric Utility Fund on loans used to purchase rolling stock. For 2023, 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.
44600	Repair Parts	Used to maintenance small item repair parts such as ice machine, etc.
44700	Gasoline	Used to purchase gasoline for all gas engine operated trucks and equipment.
46000	Equipment Maintenance and Repair	Mostly used for contractual services and parts purchased for the repair or replacement of large equipment at the water treatment plant including pumps, motors, controls, etc.
46200	Vehicle Maintenance & Repair	Pays the shop department for vehicle and rolling stock maintenance.
46400	Building Improvements/Maint.	Used to purchase any needed building maintenance repairs done in-house, such as plumbing, lighting, electrical, etc.
42050	Utilities	Used for Sewer treatment plant electricity, natural gas, internet, etc.
42100	Uniform Fees	Payment to Cintas for Uniforms
42200	Printing And Advertisements	Used to advertise for needed job positions and other public notices, etc.
42250	Liability Insurance	Pays the department's liability insurance.

43000	Dues & Memberships	Used for membership fees such as APWA & AWWA, and state licensing.
43700	Training / School	For attending workshops, seminars, or other employee training
44020	Contractual Bldg Maint & Repairs	Used for any needed building maintenance and repairs which are contracted.
44040	Contractual Vehicle Maint & Repairs	Used for any outside contractual vehicle and equipment repairs which must be performed outside of our in-house maintenance facility.
44060	Shop Maint & Repairs	Funds Street Department portion of shop budget for in-house repair parts to vehicle & equipment maintenance. Each department budget contributes an established percentage amount to this total budget for parts to provide in-house shop repairs.
44120	Hauling	Hauling of sewer sludge to land application sites or landfill.
44200	Equipment Lease & Rentals	Used primarily to rent needed specialized construction equipment for some projects or rent when a piece of equipment breaks-down for an extended period of time.
44220	Misc. Contractual	Varies widely by year. Used for contractual services related to large item repairs or maintenance.
49200	Sewer Line Cleaning/Inspection	Mostly contractual services for sewer line cleaning and CCTV inspections for maintenance purposes.
	Transfer to the Sewer Maintenance Fund	The "Sewer Development Fee Fund", #210 will be renamed "Sewer Maintenance Fund, and will serve as an asset management fund for the sewer department. The intent of this fund is to provide for the ongoing maintenance and upkeep of facilities and infrastructure on a long-term basis. The funds are kept separate from other general budget allocations, so they can be planned on a multi-year basis similar to the capital improvements fund.



**Fund: 0502 - Sewer Fund**

**Department: 000 - Non-Departmental**

**Revenue**

<b>AcctClass: 350 - Permits, Licenses &amp; Fees</b>		<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
0502-000-34574	Private & Public Sewer Inspections	300.00	4,850.00	300.00	3,000.00
<b>Total Permits, Licenses &amp; Fees</b>		<b>300.00</b>	<b>4,850.00</b>	<b>300.00</b>	<b>3,000.00</b>
<b>AcctClass: 380 - Charges for Services</b>					
0502-000-34542	Sewer Charges	619,388.00	643,397.99	640,719.00	678,000.00
0502-000-34571	Connection & Reconnect Fees	1,500.00	1,000.00	1,500.00	1,500.00
0502-000-34581	Late Payment Penalties	5,350.00	(1.48)	4,000.00	1,000.00
<b>Total Charges for Services</b>		<b>626,238.00</b>	<b>644,396.51</b>	<b>646,219.00</b>	<b>680,500.00</b>
<b>AcctClass: 399 - Transfers</b>					
0502-000-39990	Transfer From Water	62,479.00	62,479.00	65,193.00	68,803.00
<b>Total Transfers</b>		<b>62,479.00</b>	<b>62,479.00</b>	<b>65,193.00</b>	<b>68,803.00</b>
<b>Total Revenues</b>		<b>689,017.00</b>	<b>711,725.51</b>	<b>711,712.00</b>	<b>752,303.00</b>

**Expense**

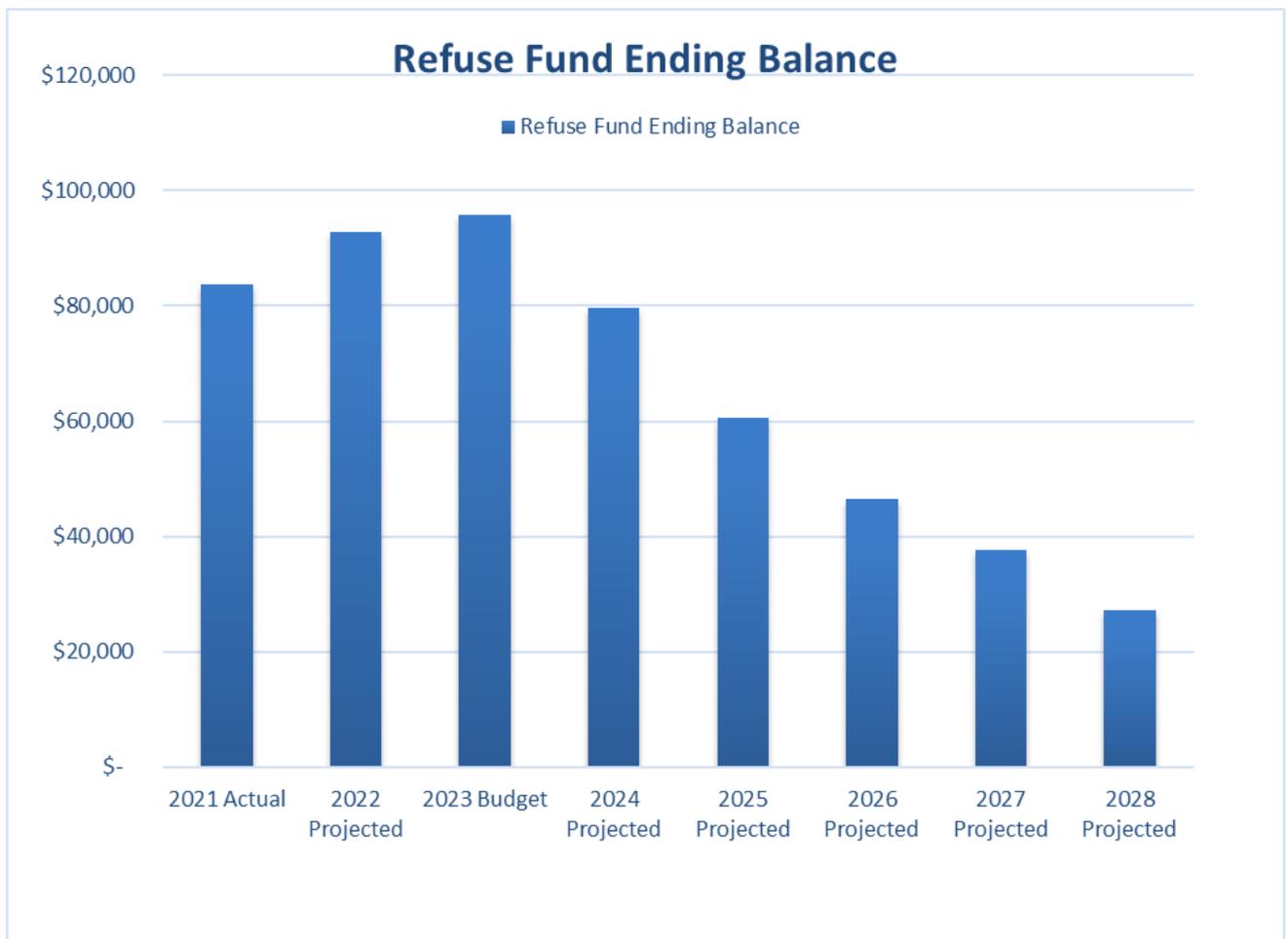
<b>AcctClass: 410 - Capital Outlay</b>					
0502-000-49000	Lease Purchase Payments	-	4,504.20	-	15,576.00
0502-000-49110	Electric Utility Payments	-	-	6,987.00	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>4,504.20</b>	<b>6,987.00</b>	<b>15,576.00</b>
<b>AcctClass: 420 - Commodities</b>					
0502-000-44310	Office Supplies	500.00	476.37	500.00	500.00
0502-000-44315	Office Equipment	350.00	-	300.00	500.00
0502-000-44320	Cleaning Supplies	100.00	49.34	100.00	100.00
0502-000-44350	Chemicals	40,000.00	42,745.72	42,000.00	44,000.00
0502-000-44500	Tools & Equipment	7,500.00	114.92	6,000.00	6,000.00
0502-000-44501	Safety Supplies	1,000.00	1,258.50	1,000.00	1,200.00
0502-000-44505	Fasteners & Small Parts	400.00	-	400.00	400.00
0502-000-44510	Computer Software & Hardware	4,900.00	3,773.31	5,500.00	5,500.00
0502-000-44600	Repair Parts	5,500.00	14,341.98	5,000.00	5,000.00
0502-000-44700	Gasoline	5,000.00	-	3,500.00	4,000.00
0502-000-46000	Equipment Maintenance	15,000.00	10,817.00	15,000.00	25,000.00
0502-000-46200	Vehicle Repair & Maintenance	1,000.00	332.95	1,000.00	1,000.00
0502-000-46400	Building Repair & Maintenance	2,000.00	109.41	2,000.00	2,000.00
<b>Total Commodities</b>		<b>83,250.00</b>	<b>74,019.50</b>	<b>82,300.00</b>	<b>95,200.00</b>
<b>AcctClass: 430 - Contractual</b>					
0502-000-41210	Meals & Refreshments	100.00	154.29	100.00	300.00
0502-000-42050	Utilities	135,000.00	129,473.83	130,000.00	140,000.00
0502-000-42100	Uniforms	1,000.00	-	1,000.00	1,000.00
0502-000-42250	Liability Insurance	7,600.00	8,700.79	8,300.00	8,500.00
0502-000-43000	Dues & Membership Fees	1,500.00	750.00	1,500.00	1,500.00
0502-000-43500	IT Services	2,000.00	1,267.15	1,344.00	1,344.00
0502-000-43700	Training & School	2,000.00	255.00	1,500.00	1,500.00
0502-000-44020	Contractual Building Maintenance	500.00	-	500.00	500.00
0502-000-44030	Contractual Equipment Maintenance	10,000.00	8,914.17	15,000.00	15,000.00
0502-000-44040	Contractual Vehicle Maintenance	1,600.00	-	1,500.00	1,500.00
0502-000-44060	Shop Maint & Repair	7,000.00	6,810.85	7,000.00	7,000.00
0502-000-44120	Hauling	25,000.00	21,250.00	28,000.00	28,000.00
0502-000-44200	Equipment Lease & Rentals	3,000.00	1,565.25	3,000.00	3,000.00

		<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
0502-000-44220	Misc Contractual Services	12,000.00	15,051.10	12,000.00	15,000.00
0502-000-45700	Mowing Contract	1,000.00	700.00	1,000.00	1,000.00
0502-000-48700	Sampling & Testing	15,000.00	12,356.00	15,000.00	15,000.00
0502-000-49200	Sewer Line Cleaning & Inspection	20,000.00	27,990.00	20,000.00	25,000.00
	<b>Total Contractual</b>	<b>244,300.00</b>	<b>235,238.43</b>	<b>246,744.00</b>	<b>265,144.00</b>
<b>AcctClass: 470 - Personnel</b>					
0502-000-41100	Salaries & Wages	145,562.00	150,389.86	151,355.00	236,979.00
0502-000-41110	Overtime	3,550.00	253.12	2,000.00	2,000.00
0502-000-41140	FICA & Medicare	11,407.00	11,561.11	11,732.00	12,545.00
0502-000-41150	KPERS	14,920.00	14,184.39	15,611.00	15,463.00
	<b>Total Personnel</b>	<b>175,439.00</b>	<b>176,388.48</b>	<b>180,698.00</b>	<b>266,987.00</b>
<b>AcctClass: 490 - Transfers</b>					
0502-000-49987	Transfer to Technology Fund	-	-	1,580.00	1,325.00
0502-000-49994	Transfer to General Fund	24,025.00	24,025.00	24,171.00	17,559.00
0502-000-49995	Transfer to Debt Service Fund	140,000.00	140,000.00	140,000.00	140,000.00
0502-000-49988	Transfer to Sewer Maintenance	15,000.00	15,000.00	15,000.00	20,000.00
	<b>Total Transfers</b>	<b>179,025.00</b>	<b>179,025.00</b>	<b>180,751.00</b>	<b>178,884.00</b>
	<b>Total Department Expenses</b>	<b>682,014.00</b>	<b>669,175.61</b>	<b>697,480.00</b>	<b>821,791.00</b>
<b>Department: 300 - Employee Benefits</b>					
<b>AcctClass: 470 - Personnel</b>					
0502-300-41135	HSA	1,500.00	1,500.00	1,500.00	1,500.00
0502-300-41160	Health Insurance	19,436.00	19,206.76	21,123.00	20,625.00
0502-300-41170	SUTA	146.00	151.10	151.00	162.00
0502-300-41190	Workers Compensation	2,948.00	2,680.38	3,065.00	3,280.00
	<b>Total Employee Benefits</b>	<b>24,030.00</b>	<b>23,538.24</b>	<b>25,839.00</b>	<b>25,567.00</b>
	<b>Total of all Departments</b>	<b>706,044.00</b>	<b>692,713.85</b>	<b>723,319.00</b>	<b>847,358.00</b>

## Fund 503 – Refuse

Recent rapid escalation in fuel costs have resulted in a projected \$50,000 fuel charge expenditure in the refuse fund for 2022. This surcharge is passed on to end users but does need to be accounted for in the budget. This surcharge is projected to continue in 2023, with a \$40,000 line item in both revenues and expenses. Expense and revenue allocations for the 2023 are therefore increased accordingly.

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.





## Budget Worksheet

Fund: 0503 - Refuse Fund

Department: 000 - Non-Departmental

Revenue

AcctClass: 380 - Charges for Services		2021 Budget	2021 Actual	2022 Budget	2023 Budget
0503-000-34115	Curbside Recycling	125,000.00	110,826.45	125,000.00	120,000.00
0503-000-34511	Refuse Charged Billed	490,000.00	494,290.74	490,000.00	510,000.00
0503-000-34512	Fuel Surcharge	5,000.00	(74.10)	5,000.00	120,000.00
0503-000-34581	Late Payment Penalties	5,500.00	(1.67)	5,500.00	2,500.00
0503-000-34592	Charges for Special Refuse Pick up	350.00	1,293.00	350.00	350.00
<b>Total Charges for Services</b>		<b>625,850.00</b>	<b>606,334.42</b>	<b>625,850.00</b>	<b>752,850.00</b>

AcctClass: 390 - Miscellaneous

0503-000-34112	Collections Recovered	-	192.40	-	-
<b>Total Miscellaneous</b>		<b>-</b>	<b>192.40</b>	<b>-</b>	<b>-</b>

<b>Total Revenues</b>	<b>625,850.00</b>	<b>606,526.82</b>	<b>625,850.00</b>	<b>752,850.00</b>
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Expense

AcctClass: 430 - Contractual

0503-000-42300	Refuse Services	500,000.00	480,814.33	500,000.00	510,000.00
0503-000-42310	Curbside Recycling	120,000.00	111,564.76	120,000.00	115,000.00
0503-000-42320	Fuel Surcharge	5,000.00	-	5,000.00	120,000.00
0503-000-44220	Misc Contractual Services	5,000.00	-	5,000.00	5,000.00
<b>Total Contractual</b>		<b>630,000.00</b>	<b>592,379.09</b>	<b>630,000.00</b>	<b>750,000.00</b>

<b>Total Expenses</b>	<b>630,000.00</b>	<b>592,379.09</b>	<b>630,000.00</b>	<b>750,000.00</b>
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# ALL OTHER FUNDS



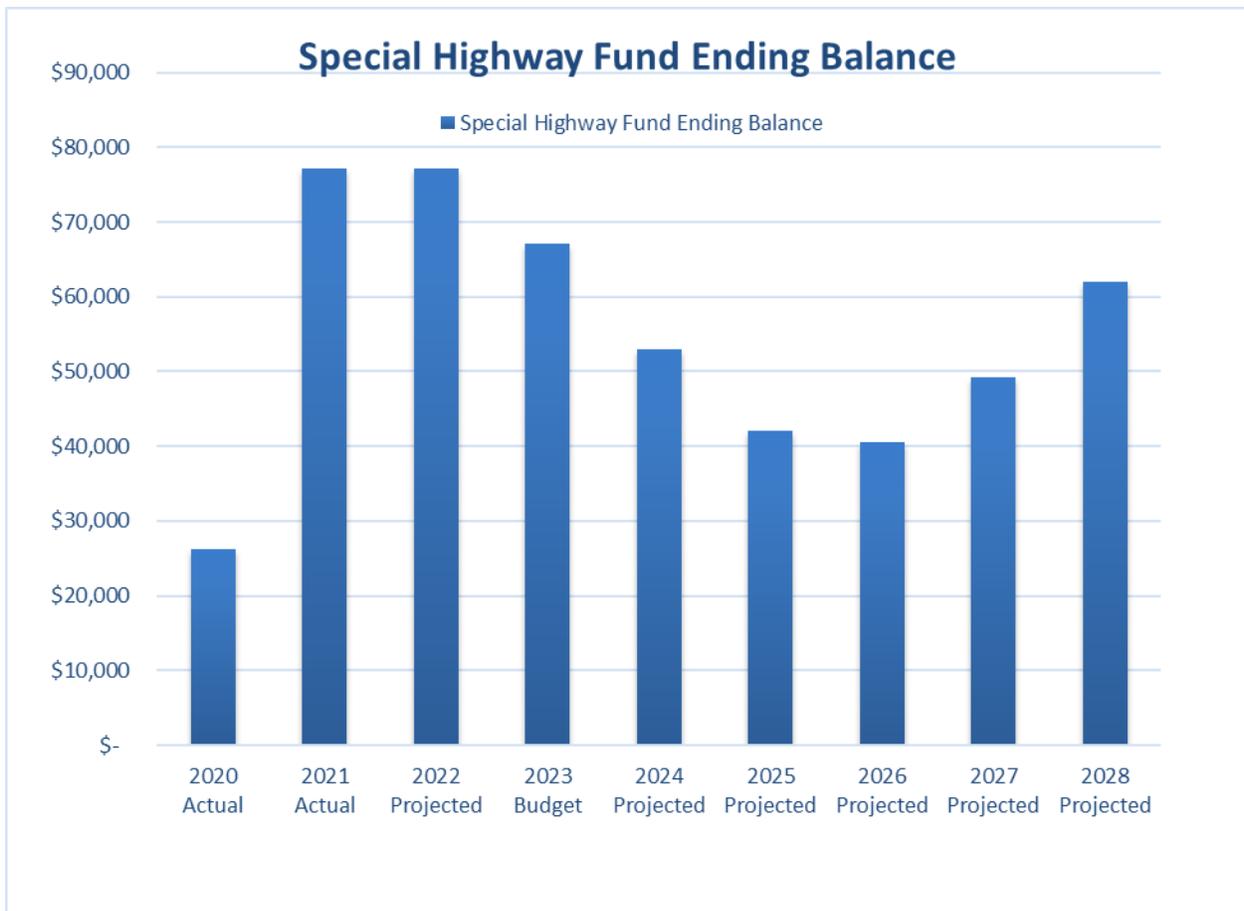
## Fund 202 - Special Highway

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 2023 revenue of \$180,000 which is \$10,000 less than our year-end projections for 2022. The budget expenses for 2023 include a transfer to the CIP of \$175,000.

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





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

	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
0202-000-32130 Special Highway Funds	138,030.00	190,931.24	167,460.00	181,060.00
<b>Total Revenues</b>	<b>138,030.00</b>	<b>190,931.24</b>	<b>167,460.00</b>	<b>181,060.00</b>

**Expense**

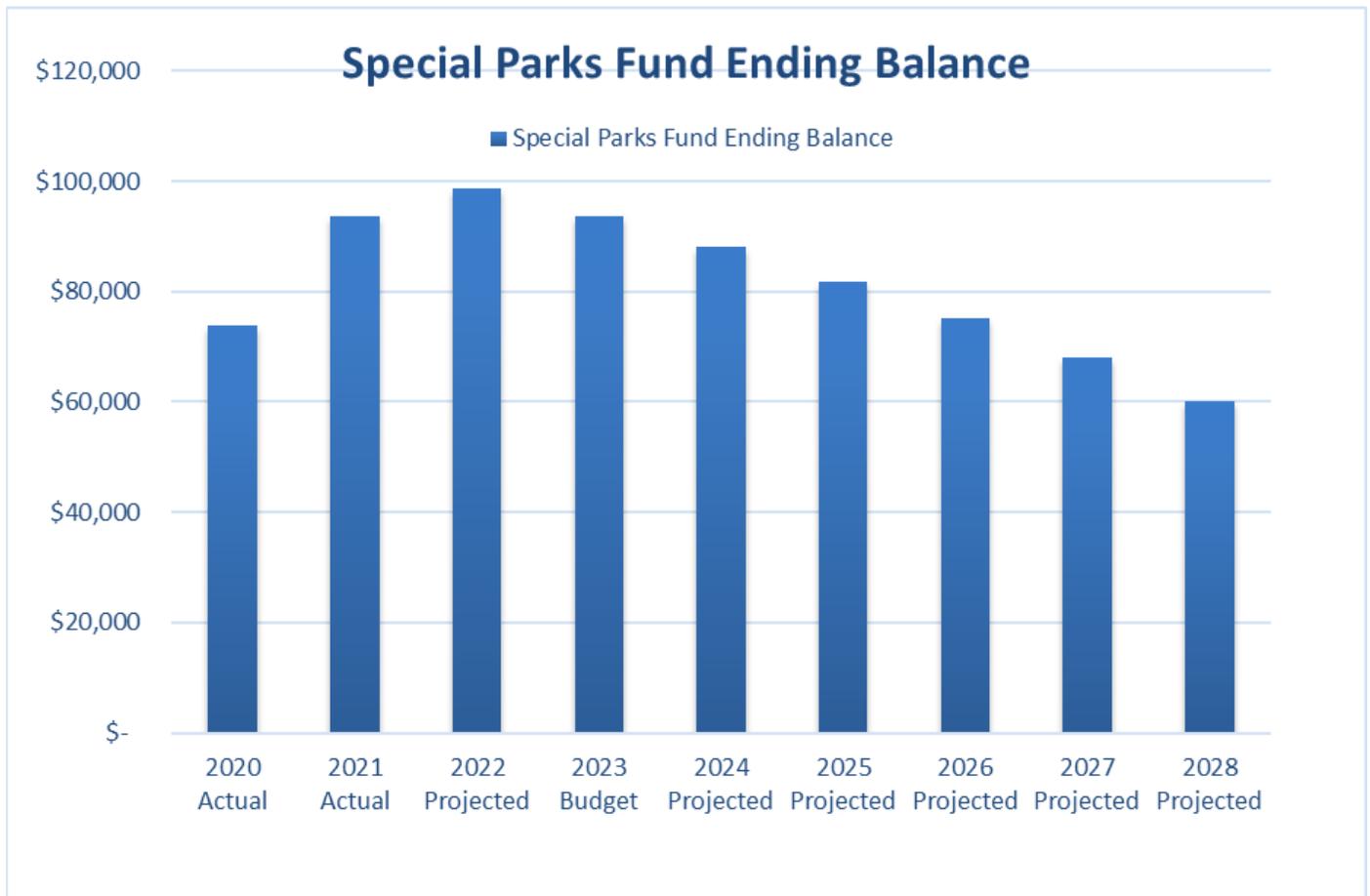
	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
0202-000-49995 Transfer To Debt Service Fund	15,000.00	15,000.00	15,000.00	15,000.00
0202-000-49996 Transfer to Capital Improvement Fund	125,000.00	125,000.00	175,000.00	175,000.00
<b>Total Transfers</b>	<b>140,000.00</b>	<b>140,000.00</b>	<b>190,000.00</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.

We have budgeted 2023 total revenues at \$45,000, which includes \$20,000 from liquor tax, \$10,000 from the Kaw Sand SUP, and \$15,000 from park fees. Fund expenses for 2023 total \$45,000 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 2027 are shown graphically below.





**Fund: 0203 - Special Parks Fund**

**Department: 000 - Non-Departmental**

**Revenue**

	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
<b>AcctClass: 310 - Taxes</b>				
0203-000-31750 Liquor Tax Park	17,500.00	24,424.59	11,666.00	20,000.00
<b>Total Taxes</b>	<b>17,500.00</b>	<b>24,424.59</b>	<b>11,666.00</b>	<b>20,000.00</b>
<b>AcctClass: 330 - Planning and Zoning Fees</b>				
0203-000-34422 Kaw Sand Sand Conditional Use Permit	10,000.00	10,000.00	10,000.00	10,000.00
<b>Total Planning &amp; Zoning Fees</b>	<b>10,000.00</b>	<b>10,000.00</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	20,532.10	15,000.00	15,000.00
<b>Total Parks &amp; Recreation</b>	<b>3,000.00</b>	<b>20,532.10</b>	<b>15,000.00</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>30,500.00</b>	<b>54,956.69</b>	<b>36,666.00</b>	<b>45,000.00</b>
<b>Expense</b>				
<b>AcctClass: 490 - Transfers</b>				
0203-000-49996 Transfer to Capital Improvement Fund	35,000.00	35,000.00	40,000.00	45,000.00
<b>Total Transfers</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>40,000.00</b>	<b>45,000.00</b>
<b>Total Expenses</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>40,000.00</b>	<b>45,000.00</b>

## Fund 205 - Transient Guest Tax

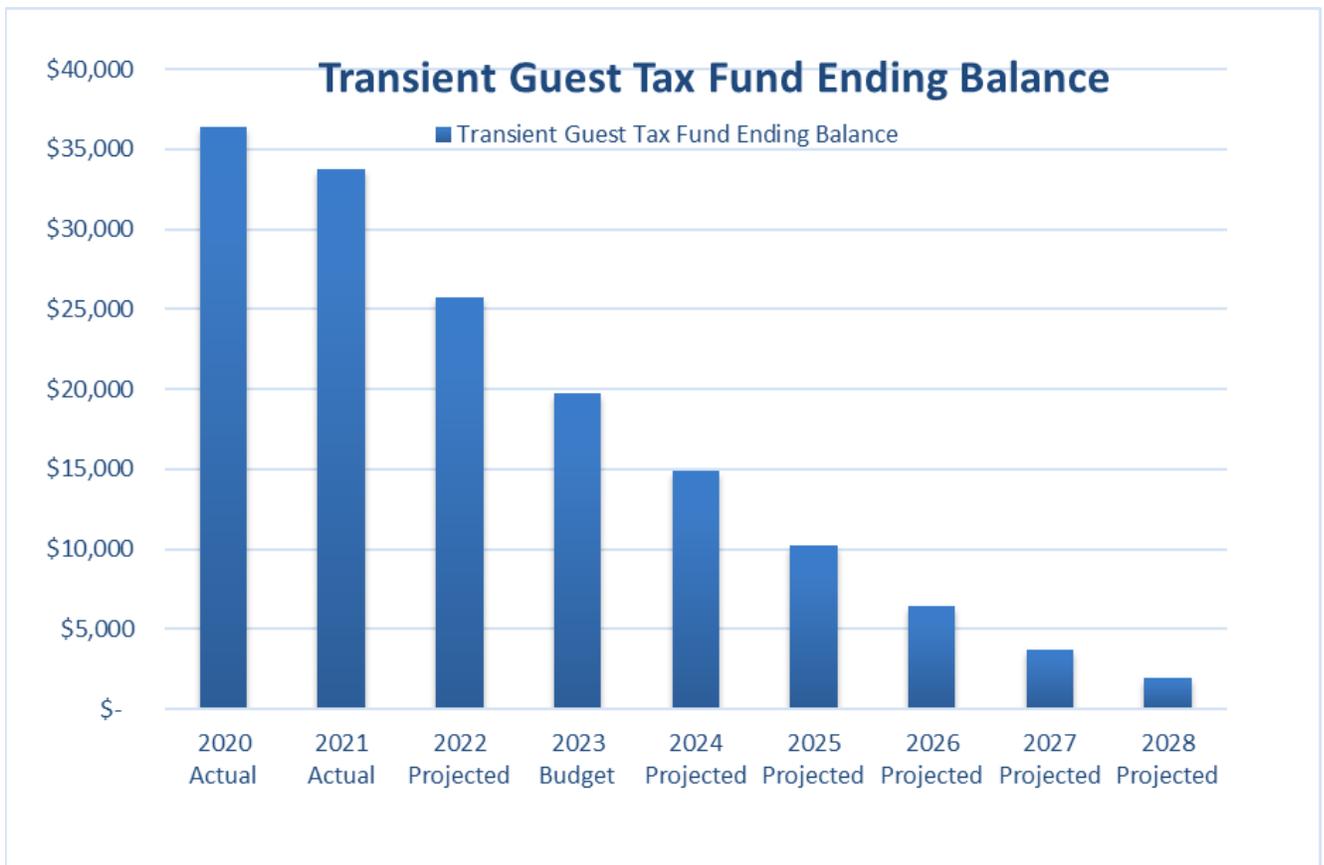
Transient guest tax revenue projections for 2023 are \$29,000. This is up slightly from the \$25,000 collected in 2021 but down from the peak of \$35,748 in 2017.

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 2023, we have budgeted expenses of \$35,000, which breaks down as follows:

- \$31,000 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 2028 are shown graphically below.





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

	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
0205-000-32150 Transient Guest Tax	22,000.00	25,374.04	24,000.00	29,000.00
<b>Total Taxes</b>	<b>22,000.00</b>	<b>25,374.04</b>	<b>24,000.00</b>	<b>29,000.00</b>

**Expense**

	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
<b>AcctClass: 430 - Contractual</b>				
0205-000-42700 Promotion of Tourism	2,500.00	-	4,000.00	4,000.00
0205-000-42760 De Soto Artfest	1,500.00	-	-	
0205-000-42800 Economic Development	28,000.00	28,000.00	28,000.00	31,000.00
<b>Total Contractual</b>	<b>32,000.00</b>	<b>28,000.00</b>	<b>32,000.00</b>	<b>35,000.00</b>
<b>Total Expenses</b>	<b>32,000.00</b>	<b>28,000.00</b>	<b>32,000.00</b>	<b>35,000.00</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**

0207-000-37110	Grant Monies	2021 Budget	2021 Actual	2022 Budget	2023 Budget
		100,000.00	87,439.50	100,000.00	100,000.00
<b>Total Revenues</b>		<b>100,000.00</b>	<b>87,439.50</b>	<b>100,000.00</b>	<b>100,000.00</b>

**Expense**

**AcctClass: 490 - Transfers**

0207-000-49996	Transfer to Capital Improvement Fund	2021 Budget	2021 Actual	2022 Budget	2023 Budget
		100,000.00	87,439.50	100,000.00	100,000.00
<b>Total Transfers</b>		<b>100,000.00</b>	<b>87,439.50</b>	<b>100,000.00</b>	<b>100,000.00</b>

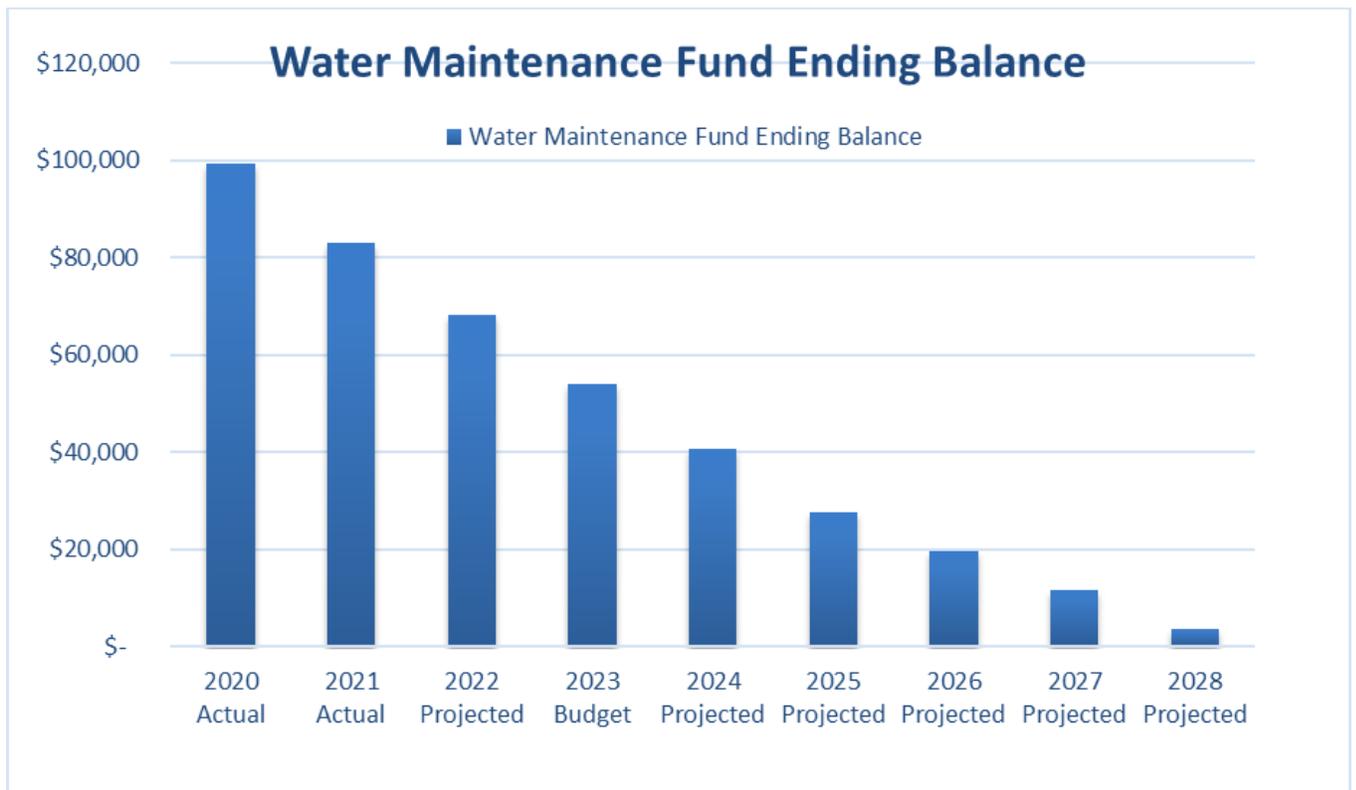
## Fund 209 – Water Maintenance Fund (Previously Water Development Fee)

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 2023 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 Mainentenance Fund**

**Department: 000 - Non-Departmental**

**Revenue**

**AcctClass: 350 - Permits, Licenses & Fees**

	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
0209-000-34573 Development Fees	25,000.00	18,650.00	25,000.00	26,000.00
<b>Total Revenues</b>	<b>25,000.00</b>	<b>18,650.00</b>	<b>25,000.00</b>	<b>26,000.00</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>70,000.00</b>	<b>63,650.00</b>	<b>70,000.00</b>	<b>71,000.00</b>
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**Expense**

**AcctClass: 450 - Expenses**

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

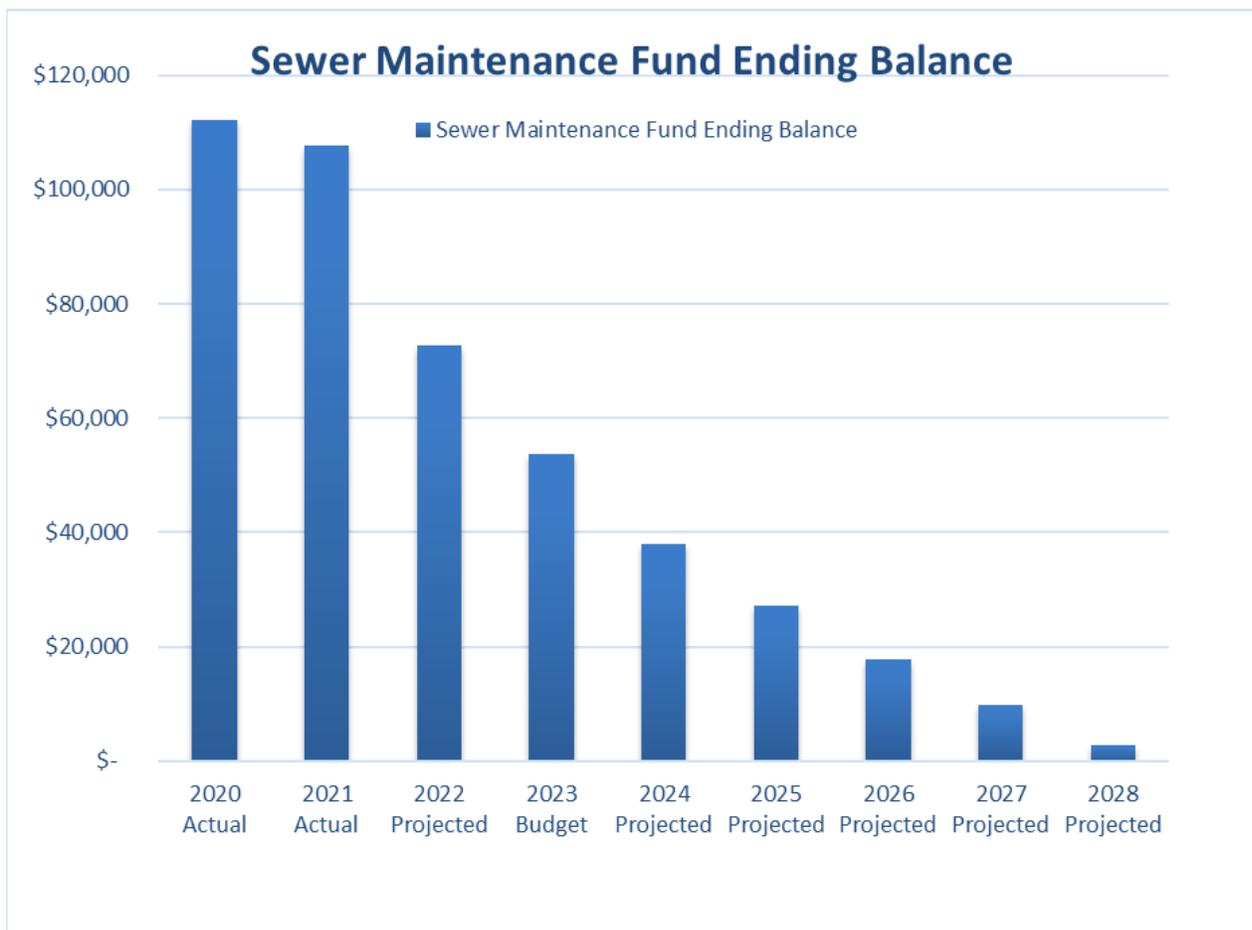
<b>Total Expenses</b>	<b>80,000.00</b>	<b>80,000.00</b>	<b>85,000.00</b>	<b>85,000.00</b>
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## Fund 210 – Sewer Maintenance Fund (Formerly Sewer Development Fee Fund)

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 (\$44,000 for 2023) 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 2023 budget includes \$40,000 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 2028 are shown graphically below.





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

<b>AcctClass: 350 - Permits, Licenses &amp; Fees</b>		<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
0210-000-34573	Development Fees	60,000.00	24,450.00	50,000.00	45,000.00
<b>Total Revenues</b>		<b>60,000.00</b>	<b>24,450.00</b>	<b>50,000.00</b>	<b>45,000.00</b>

<b>AcctClass: 399 - Transfers</b>					
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>39,450.00</b>	<b>65,000.00</b>	<b>60,000.00</b>
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**Expense**

<b>AcctClass: 450 - Expenses</b>					
0210-000-46420	Improvements	43,000.00	-	43,000.00	40,000.00
<b>Total Misc Expenses</b>		<b>43,000.00</b>	<b>-</b>	<b>43,000.00</b>	<b>40,000.00</b>

<b>AcctClass: 490 - Transfers</b>					
0210-000-49995	Transfer To Debt Service Fund	41,000.00	41,000.00	42,000.00	44,000.00
<b>Total Transfers</b>		<b>41,000.00</b>	<b>41,000.00</b>	<b>42,000.00</b>	<b>44,000.00</b>

<b>Total Expenses</b>	<b>84,000.00</b>	<b>41,000.00</b>	<b>85,000.00</b>	<b>84,000.00</b>
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## 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.

Initially it was intended to include the 5-year Capital Improvement Plan (CIP) update into the 2023 budget process, however the announcement of the Panasonic project in July dramatically changed the scope of discussions surrounding infrastructure needs and funding, and the backdrop against which the public engagement discussions will occur. It was therefore decided to delay the full community engagement for the CIP update until the fall when a more deliberate approach will be possible.

In place of the planned CIP overhaul, the 2023 CIP includes a \$1,070,000 contingency allocation, with a list of possible projects the Council may elect to implement. The contingency projects are the top-rated projects from a prioritization exercise completed by the Council in the spring of 2022. Revenue and expenditures for the 2023 CIP are outlined below.

In addition to reoccurring annual transfers from other funds, the following are specific revenues going into the CIP in 2023:

- Federal Surface Transportation Funding for the 83<sup>rd</sup> Street Bridge Project: \$1,500,000
- KDOT Mutual Aid Funding for the 83<sup>rd</sup> Street Bridge Project: \$150,000
- KDOT Off-System Enhancement Funding for Ottawa Street: \$500,000
- CIP Bond Proceeds for Ottawa Street and the 83<sup>rd</sup> Street Bridge Projects: \$1,500,000

CIP projects included in the 2023 are as follows:

- Contingency items including the following:
  - City Hall Generator: \$200,000
  - Outdoor Warning Sirens: \$75,000
  - City Hall Renovations – 2<sup>nd</sup> Floor: \$325,000
  - Riverfest Stage Cover: \$250,000
  - 95<sup>th</sup> St Kill Creek Bridge Deck Replacement: \$200,000
  - Parks – Continuation Projects: \$120,000
  - TOTAL: \$1,170,000
- 83<sup>rd</sup> Street Bridge Replacement: \$2,000,000
- Downtown Streetscape Plan: \$75,000
- Street Lighting on Commerce Drive: \$60,000
- Ottawa Street Reconstruction (Started in 2022): 1,000,000
- Annual Sidewalk Program: \$60,000
- Annual CDBG Project: \$100,000
- Waverly Water Tower Design: \$125,000

- Sports Fields at Riverfest Park: \$200,000
- K-10 Monument Signage: \$150,000
- Southwest Growth Area Transportation Infrastructure: \$1,000,000





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

<b>AcctClass: 390 - Miscellaneous</b>		<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
0305-000-31900	Excise Tax	50,000.00	65,050.47	40,000.00	40,000.00
0305-000-35116	Bond Proceeds	1,100,000.00	7,166,525.93	2,125,000.00	1,500,000.00
0305-000-35121	Bond Premium	-	310,607.55	-	-
0305-000-35122	CARS Grant	-	423,289.90	-	-
0305-000-35130	Federal Fund Exchange	65,000.00	70,097.89	65,650.00	70,000.00
0305-000-36507	91st Street Benefit Dist	450,000.00	-	-	-
0305-000-36508	CARS - Roundabout	550,000.00	-	-	-
0305-000-36509	JoCo SMAC for Ottawa St	-	-	150,000.00	-
0305-000-36510	Developer Contributions	-	-	250,000.00	650,000.00
0305-000-36511	KDOT Share	-	-	500,000.00	-
0305-000-36512	MARC STP Funding	-	-	-	1,500,000.00
0305-000-37110	Grant Monies	-	-	-	-
<b>Total Misc. Revenues</b>		<b>2,215,000.00</b>	<b>8,035,571.74</b>	<b>3,130,650.00</b>	<b>3,760,000.00</b>

<b>AcctClass: 399 - Transfers</b>					
0305-000-39981	Transfer From General Property Tax	66,620.00	66,620.00	916,620.00	86,620.00
0305-000-39986	Transfer From Electric Utility Fund	25,000.00	13,212.74	40,000.00	40,000.00
0305-000-39992	Transfer From CDBG	100,000.00	87,439.50	100,000.00	100,000.00
0305-000-39994	Transfer From Special Parks	35,000.00	35,000.00	40,000.00	45,000.00
0305-000-39995	Transfer From Special Hwy	125,000.00	125,000.00	175,000.00	175,000.00
<b>Total Transfers</b>		<b>351,620.00</b>	<b>327,272.24</b>	<b>1,271,620.00</b>	<b>446,620.00</b>

<b>Total Revenues</b>	<b>2,566,620.00</b>	<b>8,362,843.98</b>	<b>4,402,270.00</b>	<b>4,206,620.00</b>
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**Expense**

<b>AcctClass: 410 - Capital Outlay</b>					
0305-000-49700	Annual Contingency	-	-	1,000,000.00	1,070,000.00
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>1,000,000.00</b>	<b>1,070,000.00</b>

<b>AcctClass: 430 - Contractual</b>					
0305-000-44223	Sidewalks	20,000.00	-	60,000.00	60,000.00
0305-000-44291	Aquatic Paint	-	-	-	-
0305-000-44332	City Hall Capital Improvements	-	64,597.05	-	-
0305-000-44730	Soccer Fields	-	190,434.08	-	200,000.00
0305-000-44732	CDBG	-	327,905.25	100,000.00	100,000.00
0305-000-44739	Miller Park Drainage	50,000.00	35,945.63	-	-
0305-000-44741	95th & Lexington Roundabout	1,100,000.00	874,158.05	-	-
0305-000-44744	Miller Park B Field Lighting	65,000.00	32,280.00	-	-
0305-000-44745	Lexington Ave Pedestrian Crossing	250,000.00	-	-	-
0305-000-44746	Ottawa St. Reconstruction	280,000.00	89,647.12	-	-
0305-000-44747	Infrastructure in Support of EC Dec	800,000.00	-	-	-
0305-000-44748	83rd & Corliss Intersection	50,000.00	-	-	-
0305-000-44749	Column Lifts for Street Dept	55,000.00	47,528.11	-	-
0305-000-44750	Southwest Area Plan	-	50,000.00	-	-
0305-000-44751	Downtown Street Scape Plan	-	-	75,000.00	-
0305-000-44752	Lexington Ave Lighting	-	-	40,000.00	-
0305-000-44753	Ottawa St. Construction	-	-	1,216,000.00	1,000,000.00
0305-000-44754	8260 Shawnee St Demo	-	-	150,000.00	-
0305-000-44755	Existing Park Upgrades	-	-	375,000.00	-

<b>AcctClass: 430 - Contractual</b>		<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
0305-000-44756	SW Growth Area Infrastructure	-	-	400,000.00	
0305-000-44757	Sunflower Road Repaving	-	-	35,000.00	
0305-000-44758	83rd St Bridge Design	-	-	250,000.00	
0305-000-44759	Waverly Water Tower Design				125,000.00
0305-000-44760	K-10 Monument Signage				150,000.00
0305-000-44761	Southwest Area Transportation				1,000,000.00
0305-000-44762	83rd St Bridge Construction				2,000,000.00
0305-000-44763	Commerce Drive Lighting				60,000.00
0305-000-44764	Downtown Streetscape Plan				75,000.00
<b>Total Contractual</b>		<b>2,670,000.00</b>	<b>1,712,495.29</b>	<b>2,701,000.00</b>	<b>4,770,000.00</b>
<b>AcctClass: 450 - Expenses</b>					
0305-000-48310	Settlement Charges	-	80,614.88	-	
0305-000-48320	Bond Discount	-	219,080.38	-	
0305-000-48330	Payment To Escrow Agent	-	-	-	
0305-000-48340	Refunding of Bonds	-	5,066,525.91	-	
<b>Total Misc. Expenses</b>		<b>-</b>	<b>5,366,221.17</b>	<b>-</b>	<b>-</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>2,705,000.00</b>	<b>7,113,716.46</b>	<b>3,736,000.00</b>	<b>5,875,000.00</b>

## Fund 602 - Electric Utility

The Electric Utility budget for 2023 reflects the sixth 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. Although our arrangement with Enterprise fleet rental has reduced the need to borrow from this fund, the program will remain for rolling stock equipment that can not be acquired through the lease arrangement. Examples include dump trucks, the proposed bucket truck, and other larger 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 2023, expenses include the following:

- \$128,971 for a bucket truck for the street department.
- \$40,646 for a new utility truck in the parks department
- \$50,807 for a new utility truck in the street department.

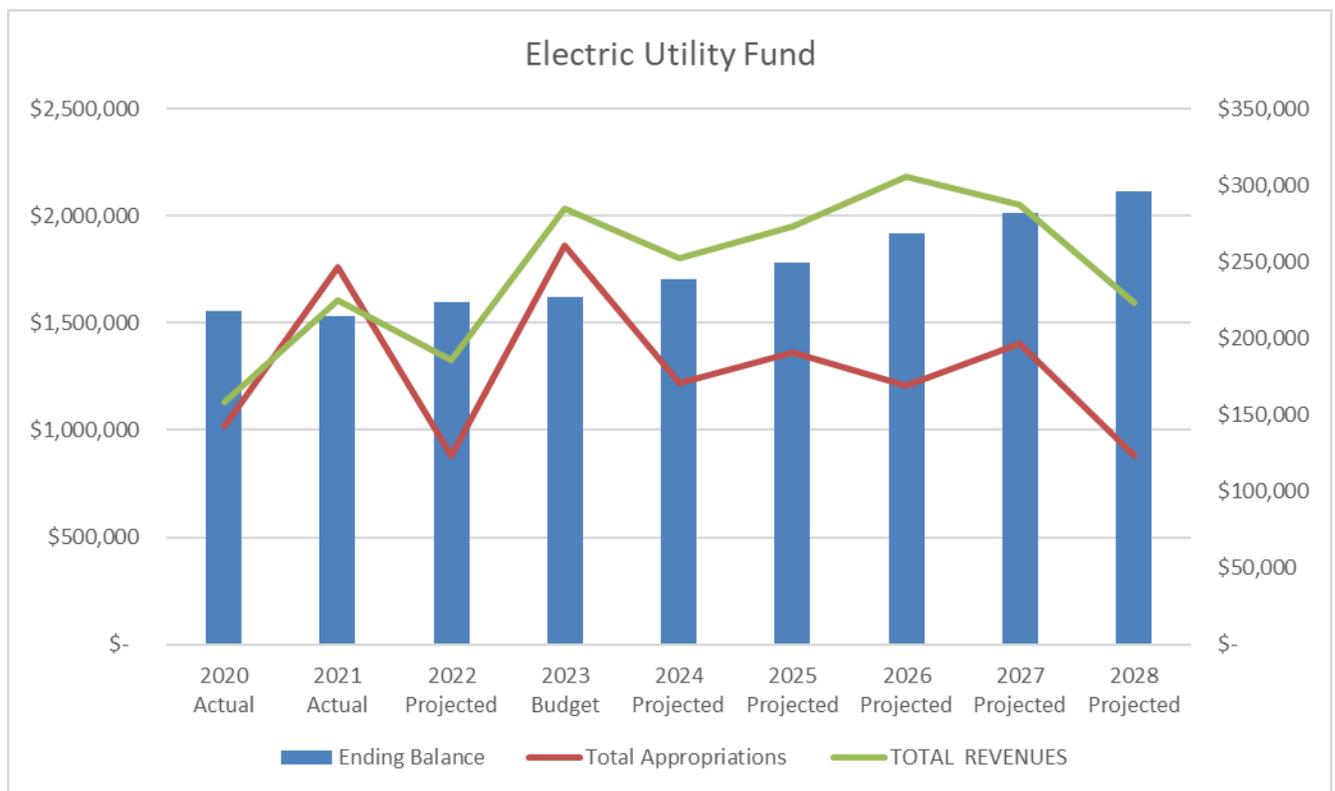
At the time of budget adoption, we intend to lease the above-referenced utility trucks, which will result in less expenditures in 2023. Nevertheless, the allocation remains budgeted in the event the lease arrangements are not implemented.



Vehicle & Equipment Replacement Program											
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	2021 Projected	2022 Projected	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 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	\$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	\$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	\$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	\$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					\$7,569.92
Ford F-150 Pick-Up	TBD	\$ 22,000	\$ 3,300				\$4,803.80	\$4,803.80	\$4,803.80	\$4,803.80	\$4,803.80
GMC 3500 Flat Bed	TBD	\$ 52,000	\$ 7,800			\$11,354.44	\$11,354.44	\$11,354.44	\$11,354.44	\$11,354.44	\$11,354.44
Ford F-250 with Service Body	Ford F 250 4x2	\$ 36,779	\$ 5,517	\$8,926.91	\$8,926.91	\$8,926.91					\$8,030.96
<b>Total Parks</b>				\$17,030.00	\$17,030.00	\$28,384.44	\$16,158.24	\$16,158.24	\$16,158.24	\$16,158.24	\$20,404.68
<b>Street Department</b>											
Ford F-150 Pick-Up	TBD	\$ 25,000	\$ 3,750					\$5,458.86	\$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					\$7,638.48
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	\$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								
Ford F-550 with Flat Bed	TBD	\$ 100,000	\$ 15,000				\$21,835.46	\$21,835.46	\$21,835.46	\$21,835.46	\$21,835.46
Ford F-250 with Service Body	Ford F250 with Service Body	\$ 52,000	\$ 7,800			\$11,354.44	\$11,354.44	\$11,354.44	\$11,354.44	\$11,354.44	\$11,354.44
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	\$ 89,998.90	\$ 137,381.84	\$ 124,796.40	\$ 118,506.26	\$ 118,506.26	\$ 118,348.18	\$ 78,603.72
<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	\$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	\$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	\$ 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	\$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	\$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	\$36,028.50
Ford F-350 with Service Body	Ford F-350 with Service Body	\$ 65,000	\$ 9,750			\$14,193.05	\$14,193.05	\$14,193.05	\$14,193.05	\$14,193.05	\$14,193.05
Ford F-550 With Utility Bed	TBD	\$ 100,000	\$ 15,000				\$21,835.46	\$21,835.46	\$21,835.46	\$21,835.46	\$21,835.46
<b>Total Water</b>				\$ 12,912.00	\$ 23,829.73	\$ 38,022.78	\$ 38,022.78	\$ 46,946.23	\$ 82,974.74	\$ 72,057.01	\$ 57,863.96
<b>Admin. Department</b>											
Ford Fusion sedan	TBD	\$ 20,000	\$ 3,000				\$4,367.09	\$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	\$ 4,367.09
<b>Yearly Totals</b>				\$ 113,231.90	\$ 143,304.84	\$ 216,235.27	\$ 201,249.58	\$ 218,621.83	\$ 254,650.34	\$ 231,128.31	\$ 181,437.24

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

Electric Reserve Fund Analysis	2021 Projected	2022 Projected	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected
Beginning Balance	\$ 1,555,653	\$ 1,581,962	\$ 1,643,681	\$ 1,667,792	\$ 1,749,557	\$ 1,832,587	\$ 1,969,016	\$ 2,059,815
Rolling Stock Replacement Program Revenues	\$ 113,232	\$ 143,305	\$ 216,235	\$ 201,250	\$ 218,622	\$ 254,650	\$ 231,128	\$ 181,437
Previously Existing Lease Purchase Payments	\$ 42,457	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Water Fund. Repayment for Commerce	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 28,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000
Vehicle Sale Revenues	\$ 58,000	\$ 16,050	\$ 42,300	\$ 25,050	\$ 28,875	\$ 24,750	\$ 30,000	\$ 15,964
<b>Total Revenues</b>	<b>\$ 241,688</b>	<b>\$ 185,355</b>	<b>\$ 284,535</b>	<b>\$ 252,300</b>	<b>\$ 273,497</b>	<b>\$ 305,400</b>	<b>\$ 287,128</b>	<b>\$ 223,402</b>
Rolling Stock Expenses	\$ 202,166	\$ 83,636	\$ 220,424	\$ 130,535	\$ 150,467	\$ 128,971	\$ 156,329	\$ 83,190
Transfer to CIP	\$ 13,213	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
<b>Total Expenses</b>	<b>\$ 215,379</b>	<b>\$ 123,636</b>	<b>\$ 260,424</b>	<b>\$ 170,535</b>	<b>\$ 190,467</b>	<b>\$ 168,971</b>	<b>\$ 196,329</b>	<b>\$ 123,190</b>
<b>Ending Balance</b>	<b>\$ 1,581,962</b>	<b>\$ 1,643,681</b>	<b>\$ 1,667,792</b>	<b>\$ 1,749,557</b>	<b>\$ 1,832,587</b>	<b>\$ 1,969,016</b>	<b>\$ 2,059,815</b>	<b>\$ 2,160,027</b>





## Budget Worksheet

Fund: 0602 - Electric Utility Investment Fd

Department: 000 - Non-Departmental

Revenue

AcctClass: 325 - Interest

	2021 Budget	2021 Actual	2022 Budget	2023 Budget
0602-000-36112 Interest Earnings	25,000.00	13,212.74	26,000.00	26,000.00
<b>Total Interest</b>	<b>25,000.00</b>	<b>13,212.74</b>	<b>26,000.00</b>	<b>26,000.00</b>

AcctClass: 390 - Miscellaneous

0602-000-37500 Sale of Asset	-	57,867.50	40,800.00	17,550.00
<b>Total Misc. Revenues</b>	<b>-</b>	<b>57,867.50</b>	<b>40,800.00</b>	<b>17,550.00</b>

AcctClass: 399 - Transfers

0602-000-37160 Transfer Water Fund Loan Repymt	12,911.00	12,911.87	23,830.00	12,912.00
0602-000-37170 Transfer General Fund Loan Repymt	136,276.00	140,477.98	148,516.00	103,430.00
0602-000-37175 Transfer Sewer Loan Repayment	-	-	6,987.00	-
<b>Total Transfers</b>	<b>149,187.00</b>	<b>153,389.85</b>	<b>179,333.00</b>	<b>116,342.00</b>

<b>Total Revenues</b>	<b>174,187.00</b>	<b>224,470.09</b>	<b>246,133.00</b>	<b>159,892.00</b>
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Expense

AcctClass: 450 - Expenses

0602-000-46500 Trucks & Equipment Purchase	170,000.00	233,274.00	212,608.00	-
<b>Total Misc. Expenses</b>	<b>170,000.00</b>	<b>233,274.00</b>	<b>212,608.00</b>	<b>-</b>

AcctClass: 490 - Transfers

0602-000-49996 Transfer to Capital Improvement Fund	25,000.00	13,212.74	40,000.00	40,000.00
<b>Total Transfers</b>	<b>25,000.00</b>	<b>13,212.74</b>	<b>40,000.00</b>	<b>40,000.00</b>

<b>Total Expenses</b>	<b>195,000.00</b>	<b>246,486.74</b>	<b>252,608.00</b>	<b>40,000.00</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 2023 expense budget for the fund totals \$10,00, which is up from the 2022 budget of \$5,500. 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>2021 Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
0211-000-34345	Banner Sponsors	2,750.00	4,450.00	2,750.00	6,000.00
0211-000-34355	Team Sponsors	500.00	525.00	500.00	500.00
0211-000-34365	Soccer Club	-	-	-	-
0211-000-34375	Vending Concessions	750.00	349.05	750.00	500.00
<b>Total Parks &amp; Recreation</b>		<b>4,000.00</b>	<b>5,324.05</b>	<b>4,000.00</b>	<b>7,000.00</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>5,324.05</b>	<b>4,000.00</b>	<b>7,000.00</b>

**Expense**

<b>AcctClass: 420 - Commodities</b>					
0211-000-44330	Recreation Supplies	1,750.00	-	2,000.00	3,000.00
0211-000-44380	Concessions	800.00	174.26	1,000.00	2,000.00
0211-000-44410	Banners	800.00	915.14	1,000.00	2,500.00
0211-000-44500	Tools & Equipment	650.00	-	1,500.00	2,500.00
<b>Total Expenses</b>		<b>4,000.00</b>	<b>1,089.40</b>	<b>5,500.00</b>	<b>10,000.00</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 transfer from the Community Center budget in the General Fund. For 2023, 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**

0212-000-39983 Transfer from General

	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
	30,000.00	30,000.00	35,000.00	40,000.00
<b>Total Transfers</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>35,000.00</b>	<b>40,000.00</b>

**Expense**

**AcctClass: 430 - Contractual**

0212-000-46420 Building Improvements

	30,000.00	30,000.00	35,000.00	35,000.00
<b>Total Misc. Expenses</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>35,000.00</b>	<b>35,000.00</b>

<b>Total Expenses</b>	<b>30,000.00</b>	<b>30,000.00</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 \$25,990 to end 2022. The 2023 budget includes a \$35,000 expense for improvements needed at the facility.





**Fund: 0213 - Aquatic Center Maintenance Fund**

**Department: 000 - Non-Departmental**

**Expense**

**AcctClass: 420 - Commodities**

	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
0213-000-39983 Transfer from General	30,000.00	30,000.00	30,000.00	30,000.00
<b>Total Commodities</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>30,000.00</b>

**AcctClass: 410 - Capital Outlay**

0213-000-49700 Aquatic Center Improvements	-	-	27,500.00	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>27,500.00</b>	<b>-</b>

**Expense**

**AcctClass: 450 - Expenses**

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

## Fund 214 – Technology Fund

2022 was the initial year for this fund. It will serve to replace computers, tablets, AV systems, servers, or other similar equipment as needed.

Revenues for this fund come solely from transfers from the general, water, and sewer funds that total \$22,200 for 2023. Expenses total \$34,500 for 2023, which is a figure set to zero out the fund balance. Specific purchases will be based on our replacement schedule and any particular need that arises during the budget year.





## Budget Worksheet

**Fund: 0214 - Technology Fund**

**Department: 000 - Non-Departmental**

**Revenue**

**AcctClass: 399 - Transfers**

	2021 Budget	2021 Actual	2022 Budget	2023 Budget
0214-000-39983 Transfer from General	-	-	14,865.00	17,750.00
0214-000-39990 Transfer from Water	-	-	2,315.00	3,125.00
0214-000-39991 Transfer from Sewer	-	-	1,580.00	1,325.00
<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>18,760.00</b>	<b>22,200.00</b>

<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>18,760.00</b>	<b>22,200.00</b>
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**Expense**

**AcctClass: 420 - Commodities**

0214-000-44510 Computer Software & Hardware	-	-	6,000.00	34,500.00
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>6,000.00</b>	<b>34,500.00</b>

<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>6,000.00</b>	<b>34,500.00</b>
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## Fund 215 – Parks Maintenance Fund

2023 is the first year of this fund. This fund will serve as an asset management fund for the City's park facilities. 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 Parks budget in the General Fund. The 2023 budget includes a \$35,000 expense for yet unspecified improvements.





**Fund: 0215 - Park Maintenance Fund**

**Department: 000 - Non-Departmental**

**Expense**

<b>AcctClass: 420 - Commodities</b>		<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
0215-000-39983	Transfer from General				35,000.00
<b>Total Commodities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000.00</b>

**Expense**

<b>AcctClass: 450 - Expenses</b>		<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
0215-000-4	Park Improvements				35,000.00
<b>Total Expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000.00</b>
<b>Total Expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000.00</b>

# STATE BUDGET FORMS





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

Budgeted Fund for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,271,790	108,229	1,768	448	3,005	0
Debt Service	385,319	32,790	535	136	910	0
Library						
Law Enforcement	500,957	42,631	696	176	1,183	0
<b>TOTAL</b>	<b>2,158,066</b>	<b>183,650</b>	<b>2,999</b>	<b>760</b>	<b>5,098</b>	<b>0</b>

County Treas Motor Vehicle Estimate	<u>183,650</u>				
County Treas Recreational Vehicle Estimate		<u>2,999</u>			
County Treas 16/20M Vehicle Estimate			<u>760</u>		
County Treas Commercial Vehicle Tax Estimate				<u>5,098</u>	
County Treas Watercraft Tax Estimate					<u>0</u>
Motor Vehicle Factor	<u>0.08510</u>				
Recreational Vehicle Factor		<u>0.00139</u>			
16/20M Vehicle Factor			<u>0.00035</u>		
Commercial Vehicle Factor				<u>0.00236</u>	
Watercraft Factor					<u>0.00000</u>

City of De Soto, KS

2023

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2021</b>	<b>Current Amount for 2022</b>	<b>Proposed Amount for 2023</b>	<b>Transfers Authorized by Statute</b>
General	Capital Improvement	66,620	66,620	86,620	12-1,118
General	Community Ctr Maintena	30,000	35,000	40,000	12-1,118
General	Park Maintenance	0	0	35,000	12-1,118
General	Aquatic Center Maint	30,000	30,000	30,000	12-1,118
General	Technology	0	14,865	17,750	12-1,118
General	Public Arts Fund	0	0	25,000	12-1,118
Special Highway	Debt Service	15,000	15,000	15,000	Bond Ord 2168
Special Highway	Capital Improvement	125,000	175,000	175,000	12-1,118
Special Parks	Capital Improvement	35,000	40,000	45,000	12-1,118
CDBG	Capital Improvement	87,440	100,000	100,000	12-1,118
Water Development	Debt Service	20,000	20,000	20,000	12-825d
Sewer Development	Debt Service	41,000	42,000	44,000	12-825d
Capital Improvements	Debt Service	35,000	35,000	35,000	12-1,118
Water	General	124,025	124,171	117,559	12-825d
Water	Debt Service	390,334	465,952	390,334	12-825d
Water	Water Maintenance	45,000	45,000	45,000	12-1,118
Water	Sewer	62,479	65,193	68,803	12-825d
Water	Technology	0	2,315	3,125	12-1,118
Sewer	Debt Service	140,000	140,000	140,000	12-825d
Sewer	General	24,025	24,171	17,559	12-825d
Sewer	Sewer Maintenance	15,000	15,000	20,000	12-1,118
Sewer	Technology	0	1,580	1,325	12-1,118
Non Expendable Trust	Capital Improvement	13,213	40,000	40,000	79-2934
	<b>Totals</b>	1,299,135	1,496,867	1,512,075	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	1,299,135	1,496,867	1,512,075	

\*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

**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 As Beginning of 2022	Payments Due 2022	Payments Due 2023
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>

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



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

**Budgeted Year: 2023**

Library found in: City of De Soto, KS  
Johnson County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2022</u>	Proposed Year <u>2023</u>
Ad Valorem Tax	\$0	\$0
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$0	
Recreational Vehicle Tax	\$0	
16/20M Vehicle Tax	\$0	
LAVTR	\$0	\$0
TOTAL TAXES	<u>\$0</u>	<u>\$0</u>
Difference in Total Taxes:	\$0	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$96,015,067	\$107,861,531
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant:	#VALUE!	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.





City of De Soto, KS

2023

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
<b>Expenditures:</b>			
<b>General Administration</b>			
Salaries	615,532	655,000	839,164
Contractual	480,921	553,224	576,200
Commodities	35,369	27,000	47,000
Capital Outlay	30,733	750,000	1,750,000
Transfers/Expenses	92,242	966,910	171,555
Employee Benefits	303,487	409,666	429,642
<b>Total</b>	<b>1,558,284</b>	<b>3,361,800</b>	<b>3,813,561</b>
<b>Community Development</b>			
Salaries	204,701	116,800	125,147
Contractual	11,769	11,090	17,400
Commodities	4,472	2,520	3,100
Capital Outlay			
<b>Total</b>	<b>220,942</b>	<b>130,410</b>	<b>145,647</b>
<b>Building Inspections</b>			
Salaries	187,230	268,448	293,306
Contractual	11,415	22,370	23,170
Commodities	6,672	10,975	12,525
Capital Outlay		5,459	9,984
<b>Total</b>	<b>205,318</b>	<b>307,252</b>	<b>338,985</b>
<b>Court</b>			
Salaries	67,216	82,557	76,005
Contractual	101,844	89,990	114,690
Commodities	5,537	4,600	6,000
Capital Outlay			
<b>Total</b>	<b>174,596</b>	<b>177,147</b>	<b>196,695</b>
<b>Community Center</b>			
Salaries	110,992	115,500	126,381
Contractual	53,533	38,630	42,700
Commodities	21,151	28,140	35,700
Capital Outlay	8,103	8,103	8,103
Transfer	30,000	35,000	40,000
<b>Total</b>	<b>223,779</b>	<b>225,373</b>	<b>252,884</b>
<b>Streets</b>			
Salaries	416,245	484,868	418,831
Contractual	343,179	357,438	401,160
Commodities	220,200	235,100	255,600
Capital Outlay	563,352	699,434	726,696
<b>Total</b>	<b>1,542,976</b>	<b>1,776,840</b>	<b>1,802,287</b>
<b>Parks</b>			
Salaries	216,480	236,727	309,572
Contractual	52,287	61,486	81,336
Commodities	54,649	53,400	75,650
Capital Outlay	41,374	23,070	27,812
Transfers			35,000
<b>Total</b>	<b>364,790</b>	<b>374,683</b>	<b>529,370</b>
<b>Aquatic Center</b>			
Salaries	200,995	219,500	232,756
Contractual	17,410	25,190	25,900
Commodities	82,891	59,615	73,850
Capital Outlay		75,000	0
Transfer	30,000	30,000	30,000
<b>Total</b>	<b>331,296</b>	<b>409,305</b>	<b>362,506</b>
<b>Page Total</b>	<b>4,621,982</b>	<b>6,762,810</b>	<b>7,441,935</b>

City of De Soto, KS

2023

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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>

Page 2 -Total	0	0	0
Page 1 -Total	4,621,982	6,762,810	7,441,935
<b>Grand Total</b>	<b>4,621,982</b>	<b>6,762,810</b>	<b>7,441,935</b>

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

City of De Soto, KS

2023

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

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
<b>Debt Service</b>			
Unencumbered Cash Balance Jan 1	754,754	1,074,621	1,076,194
Receipts:			
Ad Valorem Tax	509,211	385,319	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,591	4,519	6,000
Motor Vehicle Tax	31,341	38,558	32,790
Recreational Vehicle Tax	448	576	535
16/20M Vehicle Tax	141	235	136
Commercial Vehicle Tax	898	929	910
Watercraft Tax	168	235	0
Specials			
Delinquent Specials		0	
Sales Tax	663,261	450,000	655,750
Transfers	641,334	717,952	644,334
Bond Rebates	47,680	0	0
Interest on Idle Funds	11,348	12,000	10,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,910,420</b>	<b>1,610,323</b>	<b>1,350,455</b>
<b>Resources Available:</b>	<b>2,665,174</b>	<b>2,684,944</b>	<b>2,426,649</b>
Expenditures:			
Bond Principal	1,045,000	1,075,000	1,110,000
Bond Interest	545,553	533,750	504,050
Cash Basis Reserve (2023 column)			1,093,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,590,553</b>	<b>1,608,750</b>	<b>2,707,050</b>
Unencumbered Cash Balance Dec 31	1,074,621	1,076,194	xxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	2,368,595	2,520,600	2,707,050
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,707,050
		Tax Required	280,401
		Delinquent Comp Rate: 0.0%	0
		Amount of 2022 Ad Valorem Tax	280,401

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
<b>Library</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:			
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
2021/2022/2023 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 2022 Ad Valorem Tax	0

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

2023

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

Adopted Budget <b>Law Enforcement</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	101,178	93,758	89,619
Receipts:			
Ad Valorem Tax	488,206	500,957	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	6,164	6,000	5,000
Motor Vehicle Tax	43,795	42,801	42,631
Recreational Vehicle Tax	624	640	696
16/20M Vehicle Tax	198	165	176
Commercial Vehicle Tax	1,251	1,038	1,183
Watercraft Tax	234	260	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>540,473</b>	<b>551,861</b>	<b>49,686</b>
<b>Resources Available:</b>	<b>641,651</b>	<b>645,619</b>	<b>139,305</b>
Expenditures:			
Contingency		0	4,000
Contractual	547,893	556,000	591,381
Cash Forward (2023 column)			72,400
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>547,893</b>	<b>556,000</b>	<b>667,781</b>
Unencumbered Cash Balance Dec 31	93,758	89,619	xxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	655,500	648,580	667,781
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	667,781
		Tax Required	528,476
Delinquent Comp Rate:	0.0%		0
Amount of 2022 Ad Valorem Tax			528,476

Adopted Budget <b>0</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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 (2023 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
2021/2022/2023 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 2022 Ad Valorem Tax			0

**CPA Summary**

City of De Soto, KS

2023

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

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	26,209	77,140	65,450
Receipts:			
State of Kansas Gas Tax	190,931	178,310	181,060
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>190,931</b>	<b>178,310</b>	<b>181,060</b>
<b>Resources Available:</b>	<b>217,140</b>	<b>255,450</b>	<b>246,510</b>
Expenditures:			
Transfers	140,000	190,000	190,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>140,000</b>	<b>190,000</b>	<b>190,000</b>
Unencumbered Cash Balance Dec 31	77,140	65,450	56,510
2021/2022/2023 Budget Authority Amount:	140,000	190,000	190,000

Adopted Budget <b>Special Parks</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	73,775	93,732	98,732
Receipts:			
Kaw Sand	10,000	10,000	10,000
Park Fees	20,532	15,000	15,000
Liquor Tax	24,425	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>54,957</b>	<b>45,000</b>	<b>45,000</b>
<b>Resources Available:</b>	<b>128,732</b>	<b>138,732</b>	<b>143,732</b>
Expenditures:			
Transfers	35,000	40,000	45,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>35,000</b>	<b>40,000</b>	<b>45,000</b>
Unencumbered Cash Balance Dec 31	93,732	98,732	98,732
2021/2022/2023 Budget Authority Amount:	35,000	40,000	45,000

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

2023

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

Adopted Budget <b>Transient Guest</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	36,371	33,745	25,745
Receipts:			
Transient Guest Tax	25,374	24,000	29,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>25,374</b>	<b>24,000</b>	<b>29,000</b>
<b>Resources Available:</b>	<b>61,745</b>	<b>57,745</b>	<b>54,745</b>
Expenditures:			
Exconomic Development	28,000	28,000	31,000
Expenses		4,000	4,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>28,000</b>	<b>32,000</b>	<b>35,000</b>
Unencumbered Cash Balance Dec 31	33,745	25,745	19,745
2021/2022/2023 Budget Authority Amount:	32,000	32,000	35,000

Adopted Budget <b>Water Maintenance</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	99,483	83,133	68,133
Receipts:			
Development Fees	18,650	25,000	26,000
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>63,650</b>	<b>70,000</b>	<b>71,000</b>
<b>Resources Available:</b>	<b>163,133</b>	<b>153,133</b>	<b>139,133</b>
Expenditures:			
Transfer	20,000	20,000	20,000
Expenses	60,000	65,000	65,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>80,000</b>	<b>85,000</b>	<b>85,000</b>
Unencumbered Cash Balance Dec 31	83,133	68,133	54,133
2021/2022/2023 Budget Authority Amount:	80,000	85,000	85,000

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

2023

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Sewer Maintenance</b>	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	109,261	107,711	87,711
Receipts:			
Development Fees	24,450	50,000	45,000
Transfers	15,000	15,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>39,450</b>	<b>65,000</b>	<b>60,000</b>
<b>Resources Available:</b>	<b>148,711</b>	<b>172,711</b>	<b>147,711</b>
Expenditures:			
Transfer	41,000	42,000	44,000
Expenses		43,000	40,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>41,000</b>	<b>85,000</b>	<b>84,000</b>
Unencumbered Cash Balance Dec 31	107,711	87,711	63,711
2021/2022/2023 Budget Authority Amount:	84,000	85,000	84,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Refuse</b>	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	82,740	83,856	127,856
Receipts:			
Refuse Charges	593,495	674,000	752,850
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>593,495</b>	<b>674,000</b>	<b>752,850</b>
<b>Resources Available:</b>	<b>676,235</b>	<b>757,856</b>	<b>880,706</b>
Expenditures:			
Contractual	592,379	630,000	750,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>592,379</b>	<b>630,000</b>	<b>750,000</b>
Unencumbered Cash Balance Dec 31	83,856	127,856	130,706
2021/2022/2023 Budget Authority Amount:	630,000	630,000	750,000

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

2023

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Sponsorship</b>	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	27,245	31,480	32,230
Receipts:			
Charges for Services	5,324	6,250	7,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>5,324</b>	<b>6,250</b>	<b>7,000</b>
<b>Resources Available:</b>	<b>32,569</b>	<b>37,730</b>	<b>39,230</b>
Expenditures:			
Commodities	1,089	5,500	10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,089</b>	<b>5,500</b>	<b>10,000</b>
Unencumbered Cash Balance Dec 31	31,480	32,230	29,230
2021/2022/2023 Budget Authority Amount:	4,000	5,500	10,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Communtiy Center Maintenance</b>	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfer	30,000	35,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>30,000</b>	<b>35,000</b>	<b>40,000</b>
<b>Resources Available:</b>	<b>30,000</b>	<b>35,000</b>	<b>40,000</b>
Expenditures:			
Commodities	30,000	35,000	35,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>30,000</b>	<b>35,000</b>	<b>35,000</b>
Unencumbered Cash Balance Dec 31	0	0	5,000
2021/2022/2023 Budget Authority Amount:	30,000	35,000	35,000

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

2023

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Aquatic Center Maintenance</b>	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	32,500	32,500	7,000
Receipts:			
Transfer	30,000	30,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>Resources Available:</b>	<b>62,500</b>	<b>62,500</b>	<b>37,000</b>
Expenditures:			
Commodities	30,000	35,000	35,000
Contingency		20,500	
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>30,000</b>	<b>55,500</b>	<b>35,000</b>
Unencumbered Cash Balance Dec 31	32,500	7,000	2,000
2021/2022/2023 Budget Authority Amount:	30,000	62,500	35,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Technology</b>	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	0	0	12,760
Receipts:			
Transfers		18,760	22,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>18,760</b>	<b>22,200</b>
<b>Resources Available:</b>	<b>0</b>	<b>18,760</b>	<b>34,960</b>
Expenditures:			
Commodities		6,000	34,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>6,000</b>	<b>34,500</b>
Unencumbered Cash Balance Dec 31	0	12,760	460
2021/2022/2023 Budget Authority Amount:	0	6,000	34,500

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

2023

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

Adopted Budget <b>Park Maintenance</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfer			35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>35,000</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>35,000</b>
Expenditures:			
Commodities			35,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>35,000</b>
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	0	0	35,000

Adopted Budget <b>Public Art Fund</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfer			25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>25,000</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>25,000</b>
Expenditures:			
Commodities			25,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>25,000</b>
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	0	0	25,000

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

**NON-BUDGETED FUNDS (A)**  
*(Only the actual budget year for 2021 is reported)*

2023

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	572,006	Cash Balance Jan 1	36	Cash Balance Jan 1	24,743	Cash Balance Jan 1	1,555,652	Cash Balance Jan 1	0	2,152,437
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Exise Tax	65,050			Interest	200	Interest	13,213	Grant	87,440	
Grants	493,388					Transfers	153,390			
Bonds	7,477,133					Sale of Assets	57,868			
Transfer	327,272									
<b>Total Receipts</b>	<b>8,362,844</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>200</b>	<b>Total Receipts</b>	<b>224,470</b>	<b>Total Receipts</b>	<b>87,440</b>	<b>8,674,954</b>
<b>Resources Available:</b>	<b>8,934,850</b>	<b>Resources Available:</b>	<b>36</b>	<b>Resources Available:</b>	<b>24,943</b>	<b>Resources Available:</b>	<b>1,780,122</b>	<b>Resources Available:</b>	<b>87,440</b>	<b>10,827,391</b>
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	7,078,716					Expenses	233,274	Capital Projects	87,440	
Transfers	35,000					Transfer	13,213			
<b>Total Expenditures</b>	<b>7,113,716</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>246,487</b>	<b>Total Expenditures</b>	<b>87,440</b>	<b>7,447,643</b>
<b>Cash Balance Dec 31</b>	<b>1,821,134</b>	<b>Cash Balance Dec 31</b>	<b>36</b>	<b>Cash Balance Dec 31</b>	<b>24,943</b>	<b>Cash Balance Dec 31</b>	<b>1,533,636</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>3,379,748</b> **
										<b>3,379,748</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 2021 is reported)*

2023

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. TIF</b>		<b>2019 Commerce Dr. TIF</b>						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	16,750	Cash Balance Jan 1	11,749	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		28,499
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Deposits	25,000	AdValorem	72,099	AdValorem	58,929					
		Sales Tax	137,117							
Total Receipts	25,000	Total Receipts	209,216	Total Receipts	58,929	Total Receipts	0	Total Receipts	0	293,145
Resources Available:	41,750	Resources Available:	220,965	Resources Available:	58,929	Resources Available:	0	Resources Available:	0	321,644
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Expenditures:	2,000	Transfer to Trustee	197,807	Transfer to Trustee	58,340					
		Admin Fees	2,043	Admin Fees	589					
Total Expenditures	2,000	Total Expenditures	199,850	Total Expenditures	58,929	Total Expenditures	0	Total Expenditures	0	260,779
Cash Balance Dec 31	39,750	Cash Balance Dec 31	21,115	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	<b>60,865</b> **
										<b>60,865</b> **

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

**CPA Summary**

