

# DE SOTO



KANSAS

## 2025

### *MUNICIPAL BUDGET*

*September 19, 2024*

Rick Walker, Mayor

City Council Members:

Rob Daniels, President

Kevin Honomichl

Danny Lane

Victoria McMoran

Courtney Tripp



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# Budget Message

The City of De Soto, Kansas is pleased to present the 2025 city budget document, which reflects the city's vision, goals, and priorities for the upcoming fiscal year. The budget document is a comprehensive financial plan that outlines how the city will allocate its resources to provide quality services and programs to its residents, businesses, and visitors.

The 2025 city budget document is prepared in the context of a significant economic development opportunity for the city and the region: the construction of a new lithium-ion battery manufacturing facility by Panasonic Energy Co., Ltd. This \$4 billion project, which began in November 2022 and is expected to be operational by March 2025, will create up to 4,000 direct jobs and generate \$162 million in payroll for workers. The project will also benefit local businesses, such as hotels, restaurants, and gas stations, that provide goods and services to the workers and contractors. This benefit is already materializing, with retail sales activity in the first half of 2024 up more than 90% from 2023. This has allowed the Governing Body to enact a 30% reduction in the City's mill levy for 2025, which will result in a meaningful reductions in tax burden for residents.

The city recognizes the positive impacts of these projects on the local economy and the quality of life of its citizens. The city also acknowledges the challenges and opportunities that come with these projects, such as increased demand for infrastructure, housing, public safety, education, and recreation. The city is committed to working collaboratively with industries, developers, local governments, state agencies, community organizations, and stakeholders to ensure that these projects are a success for all parties involved.

The 2025 city budget document reflects the city's efforts to support and leverage these projects while maintaining fiscal responsibility and accountability. The budget document includes:

- A summary of the city's revenues and expenditures for all funds.
- A detailed breakdown of the city's operating budget by department and function.
- A capital improvement plan that outlines the city's major infrastructure projects and investments for the next five years.
- A financial forecast that projects the city's revenues and expenditures for the next five years based on various assumptions and scenarios.

The 2025 city budget document also highlights how the city plans to address the growing demands on its services, especially in areas such as building permitting, planning, administrative, and public relations staff. The city expects to see increased revenues from various sources, such as permitting fees, investment interest, sales tax, and excise taxes, as a result of these projects. The city will use these revenues to fund its operations and capital needs while ensuring that it maintains adequate reserves and balances.

The 2025 city budget document is a result of a collaborative process that involved input from city staff, elected officials, citizens, and other stakeholders. The City of De Soto, Kansas is proud of its achievements and accomplishments in the past year and looks forward to a prosperous and sustainable future with the support of its partners and community members. The city invites you to review the 2025 city budget document and learn more about how the city is working to make De Soto a great place to live, work, play, and grow.

## Policy Directives

The 2025 city budget document is prepared at a unique juncture midway through the construction of the \$4 Billion Panasonic EV battery facility. Construction began in 2023, and activity at the site has increased steadily throughout 2024. In July, there were a reported 2,800 construction workers on the site each day. In addition, construction activity is taking place on roughly \$400 Million in public infrastructure projects including water, sewer, electrical, transportation, and public protection efforts. The influx of workers and movement of goods and services has had a notable positive impact on revenues for the City, and retail activity in the town, which is up roughly 80% from last year.

At the time of budget preparation in August, the City had already collected an additional \$1.7 Million in sales tax, \$1.5 million in interest earnings, and \$2.1 Million permitting fees and excise tax directly related to the Panasonic construction. These revenues already collected, combined with conservative projections for future revenues allow us to enact a significant roll-back in property taxes while increasing services and allocating millions in funding to future capital improvements efforts.

Baseline revenues have continued a strong upward trend that began around 2015, and we are now presented with policy and management opportunities relating to windfall sales tax, interest, permitting, and franchise revenues. Property valuations also continued a strong upward trend in recent years. Increased planning and development activities have begun to add workload pressures on inspections, planning, and outreach services which will necessitate allocation of additional administrative resources in the next few years, and we continue to see impacts of inflationary pressures in commodities and consulting costs. Still, accounting for unforeseen revenues already collected and maintaining a relatively conservative approach to future revenue projections, the 2025 budget contains meaningful reductions to residential property taxes while significantly expanding services and capital improvement funding.

The table below lists the significant policy decisions that were made during the budgeting process.

**1** **Long Range Financial Forecasts:** Annual budget decisions are always guided by long-range financial forecasts aimed to preserve fund balances at levels consistent with De Soto’s fiscal policies. Year-end 2023 and first and second quarter 2024 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.

Starting with the 2024 budget and continuing for the 2025 budget it is recognized that there is a need to move toward less conservative revenue projections in order to meet dramatically increased service demands in the next several years. Most notably, sales tax and franchise fee revenues were specifically addressed separately from the other revenue streams, and have been adjusted upward in excess of typical inflationary trends.

With franchise fees and sales tax as the exceptions, we remain very conservative with projections 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 continue to influence expenditure projections

Year-to-Year Percentage Adjustments						7/15/2024
	2025	2026	2027	2028	2029	2030
<b>Revenues</b>						
Franchise Fees	1	1.03	1.03	1.03	1.03	1.03
Court Fines	1	1.02	1.025	1.025	1.025	1.02
Planning & Zoning Fees	1	1.04	1.03	1.03	1.03	1.03
Licenses, Permits, & Fees	1	1.02	1.02	1.015	1.03	1.03
Recreation Fees	1	1.03	1.03	1.02	1.02	1.02
Rents & Leases	1	1.025	1.025	1.025	1.025	1.025
Donation, Sales, Grants, Reimbursements	1	1.025	1.03	1.02	1.02	1.02
Sales and Use Tax Monies	1	1.05	1.03	1.03	1.03	1.03
<b>Ad Valorem Taxes</b>						
New Construction	1	1.04	1.04	1.04	1.05	1.05
Inflation (5-year Rolling Average of CPI) Used for calculation of maximum mill levy	0	0.03	0.03	0.03	0.03	0.03
Total Increase Percent	1	1.07	1.07	1.07	1.08	1.08
<b>Appropriations</b>						
Capital Outlay	1	1.025	1.025	1.025	1.025	1.025
General / Admin Commodities	1	1.03	1.03	1.03	1.03	1.03
General / Admin Contractual	1	1.03	1.035	1.035	1.035	1.035
City Atty/City Clerk, Finance Officer	1	1	1	1	1	1
Bond Principal	1	1	1	1	1	1
Personnel	1	1.05	1.04	1.04	1.04	1.04
Streets Commodities	1	1.03	1.03	1.03	1.03	1.03
Streets Contractual	1	1.03	1.035	1.035	1.035	1.035
Health	1	1.04	1.04	1.04	1.04	1.04
Sherrif's Contract	1	1.04	1.03	1.03	1.03	1.03

**2 Sales Tax Revenues:** Projections for future sales tax revenues have become an increasingly impactful part of our 5-year projections in the General and Debt Service Funds. 2023 collections well exceeded our budgeted amounts, with particularly impressive growth during the last quarter. The increase in revenues is due entirely to sales tax collected within the City, as the county portion of sales tax has been flat during this period.

The first half of 2024 is continuing this trend and has exceeded the first quarter of 2023 by 37%. In the past we have remained very conservative with sales tax projections but begun taking a slightly less conservative approach for the 2024 budget cycle. The recent spike in sales tax activity correlates directly to the increase in construction activity at Panasonic. Antidotally, activity at local retail establishments is easy to recognize, and it is reasonable to assume that it will continue throughout the duration of the construction at the site. However, there is still reason to be cautious about sales tax revenues beyond 2025, since we don't know how the transition from the construction workforce to the production workforce at the plant will impact retail activity.

**3 Franchise Fee Revenues:** An increasingly critical part of the City's overall revenue profile are the future projections for franchise fees. In particular, electrical franchise fees will increase significantly after the Panasonic EV battery facility comes online in 2025. Close coordination with Evergy representatives has been maintained throughout the past year to ensure that we have the best projection possible for the expected franchise fees. Most recently, the following projections were provided:

2024 - \$1,608,123 (9 months of construction power starting in April)
2025 - \$2,717,539 (10 months of construction power ramping up to full load)

<p>in Nov)</p> <p>2026 - \$2,982,003 (first year of manufacturing full load)</p> <p>2027 - \$2,982,003</p> <p>2028 - \$2,982,003</p> <p>2029 - \$4,970,006 (Evergy's 5-yr economic development rider ends)</p> <p>Estimates are based on De Soto's franchise fee of 5% of gross receipts from electric energy.</p>
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Of course, there is still a degree of uncertainty with these projections, so we must remain conservative about relying on them for essential functions. For this reason, we have incorporated *half* of the projected revenue amounts into our projections starting in 2025. We did not incorporate any of the projected \$1.6MM in revenue for 2024. We will need to monitor these revenues closely through the remainder of this year.

**4 Capital Improvements:** The draft 2025 General Fund budget includes a \$2 Million transfer to the Capital Improvements Fund. There is also a projected transfer of \$750,000 in 2026. These amounts roughly correlate to the interest revenues projected from the capital improvements deposits received from Panasonic. For 2024 and 2025, the vast majority of capital improvements expenses are tied to the Panasonic-funded projects. Given the workload needed to manage and oversee these projects, it is appropriate to limit the number and scope of other capital projects until these are complete. The 2025 CIP therefore includes only ongoing projects, and a number of smaller projects specifically requested by department heads.

We have been due to overhaul the CIP since last year, but staff workload and the delay of the completion of the Strategic Plan has kept us from it. We intend to update the plan by the end of the year. Based on current projections, it is estimated that there is about \$3.2 million in unallocated fund balance in the CIF.

Specific notes about the proposed Capital Improvement Fund budget are as follows:

Revenues

- As mentioned, there is a \$2 Million transfer from the General Fund in 2025 and another \$750,000 transfer in 2026. There are additional transfers totaling \$500,000 projected in 2029 and 2030.
- I have segregated the Panasonic Funded revenues from the rest of the revenue items. In total, there will be just under \$120 Million in these revenues, which are identically offset with Panasonic-related project expenses from 2023 to 2025.
- There is a \$2.05 Million County Assistance Road System (CARS) funding amount for the improvements currently underway to 103<sup>rd</sup> Street and Lexington Avenue. This was part of the County's commitment to the Panasonic project, but it will be awarded to us as a pass-through.
- In the 2024 budget there is a line item for a \$5MM bond to fund future CIP projects. I've removed this bond from the projections for now.
- There is a proposed \$5.7MM bond issue shown for 2024 for the City Hall renovation project. This is shown in 2024, but could be moved to 2025. Obviously, the Council has not made any decisions about the project to date, so consider this a placeholder.

Expenses

- \$2.3 Million for the 83<sup>rd</sup> Street Bridge project. This project is partly funded by federal and state dollars totaling \$1.65 Million. It will reconstruct the bridge over the Sunflower rail spur. The

project has been delayed because of a disagreements between KDOT, the City, BNSF, and Sunflower Redevelopment Group regarding the necessary clearance for the bridge. We hope to resolve the issue this year and construct the project in 2025.

- \$525,000 for heated wash bay and heated storage at the Public Works Facility. These items were introduced during the 2024 budget process and were included in the 5-year projections at that time.
- \$400,000 for waterline upgrades along Lexington Avenue. This was approved by the Council last year, and will reimburse KDOT for upsizing an 8" waterline along Lexington Avenue to a 12" line. The line required relocation as part of the roadwork project, and we are only paying for the cost of enlargement.
- \$5.7 Million for City Hall Renovations. There was already \$2Million budgeted for this in 2024 and an additional \$3.7 Million is proposed for 2025. Again, consider this line a place holder until the Council can act on this issue.
- \$687,856 for 103<sup>rd</sup> & Lexington. This represents the remainder of the \$2 Million contribution we agreed to for the project.
- \$35,000 for a revised master plan for Riverfest Park. The original Master Plan was developed in 2005 and does not encompass the somewhat recently acquired land. Many discussions have risen surrounding the park and what amenities need to be included and where. A Master Plan will set a direction for the park and get everybody on the same page.
- \$5,500 metal detector for court. The Municipal Court is requesting a large metal detector to roll out into the entryway during court for the safety of staff and others attending court. Metal detectors serve as a deterrent, dissuading people from carrying weapons or other potentially harmful items into the building. This enhances the general sense of safety and security for both attendees and staff.
- \$4,500 Brush Hog for the Parks Department. Currently the parks department must borrow a brush hog from the Street Department. Increasingly the equipment is not available due to increased use. Park's staff needs to be able to mow unimproved areas in a timely fashion and in areas that the street department cannot access.
- \$250,000 for Multi-Use Path along Waverly Road. This will run along the west side of Waverly Road between 95<sup>th</sup> Street and 99<sup>th</sup> Street.

**5** Assessed Valuation and Mill Levy: De Sot's total *appraised* value for 2025 is 24.91% higher than that of 2024. About 19% of the increase is due to new construction, which includes the partly completed Panasonic facility. The rest of the assessment gains are the result of higher real estate values resulting from the tight housing market in the county. Our *assessed* value for 2025 is 36.2% higher than 2024, which is an indication that there was more commercial growth than residential growth in the City. The increase in valuations from 2024 to 2025 is approximately \$44 MM. Of that, approximately \$25 MM is Panasonic alone.

We must separately account for the property tax revenues that we will collect from Panasonic, since those will be diverted into a separate TIF account to be distributed in accordance with the development agreement. The County Appraiser set an appraised value for the partly constructed complex at approximately \$102 Million, which would equate to a city tax revenue of approximately \$313,000, at the current general fund mill levy of 12.3 mills. This must be accounted for in the revenue streams in our budget projections. We must similarly account for this diverted property tax revenue in the Law Enforcement and Debt Service funds.

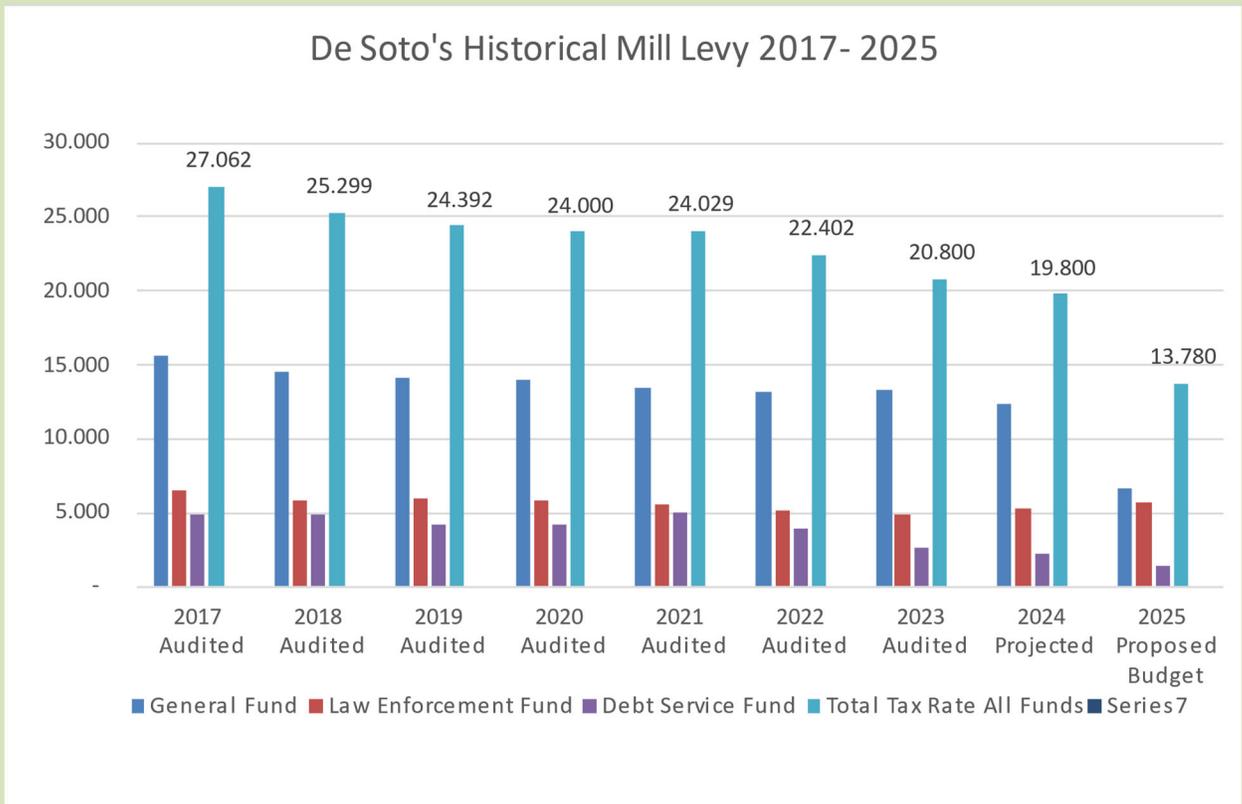
The substantial increases in sales tax and franchise fee revenues lessen the pressure on property tax revenues to fund programs, operations, and capital improvements. There was also a significant increase to the State-assessed portion of the City's valuation figure. which increased from 5.78 Million last year to 13.44 Million

this year. State Assessed portion of local property tax valuations refers to the assessment of certain types of properties that are evaluated at the state level rather than by local county appraiser. This typically includes properties that span multiple jurisdictions or have specialized valuation needs. Examples of state-assessed properties include utilities, railroads and pipelines. In our case, the jump was due to the improvements being made by Evergy in support of Panasonic.

The 2025 budget reflects a significant rollback to the mill levy, enough to meet the “Revenue Neutral Rate” set by state statute. This will result in a decrease in city property tax for all residential properties in the city. Based on an average home value of \$332,000, homeowners in De Soto will pay approximately \$178 less in city property tax than they did in 2024.

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 Audited	2023 Audited	2024 Projected	2025 Proposed Budget
General Fund	15.572	14.5064	14.145	13.950	13.479	13.202	13.300	12.300	6.700
Law Enforcement Fund	6.550	5.8700	5.997	5.850	5.550	5.200	4.900	5.300	5.680
Debt Service Fund	4.940	4.9221	4.250	4.200	5.000	4.000	2.600	2.200	1.400
<b>Total Tax Rate All Funds</b>	<b>27.062</b>	<b>25.299</b>	<b>24.392</b>	<b>24.000</b>	<b>24.029</b>	<b>22.402</b>	<b>20.800</b>	<b>19.800</b>	<b>13.780</b>
<b>Total Annual Mill Increase-- All Funds</b>	<b>23.1%</b>	<b>-6.5%</b>	<b>-3.8%</b>	<b>-1.6%</b>	<b>0.1%</b>	<b>-6.8%</b>	<b>-7.2%</b>	<b>-4.8%</b>	<b>-30.4%</b>



**6 Revenue Neutral & Property Tax Lid:** “Revenue Neutral” means we would budget the same amount of property tax, in dollars, for 2025 that we will collect in 2024. Because our assessed valuation increased so dramatically, our mill levy will need to be reduced significantly if we are to meet this target.

This year we will collect a total of \$2,398,061 in property tax revenue, with a mill levy of 19.80. In order to collect the same amount of property tax in 2025, our mill levy will have to decrease to 13.78 mills, which has been met with the 2025 budget.

It is important to recognize that, although we have met the revenue neutral rate for 2025, it may not be possible to continue to meet it in 2026 and beyond. In fact, the current 5-year projections do show increasing property tax collections throughout the projection period, although it is recognized that increasing franchise fee revenues could change that outlook. It is also important to understand the significance of such a drastic mill levy decrease and accept the risk that we may be forced to increase the mill levy significantly in the future if other expected revenues lag projections.

**7** **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.

**8** **Wages:** Included in the 2025 budget are 5.0% increases in wages in all departments. In the future projections we have included an annual 4% increase each year starting in 2025. Significant labor and talent shortages persist in the workforce, and inflationary pressures continue to put upward pressure on wages. We continue to have difficulty hiring entry level positions in the street, water, and parks departments. Unemployment rates remain very low, and we expect an acute local impact on the labor force to result from Panasonic’s hiring ramp-up in 2024.

A survey of other Johnson County communities indicates that the majority are considering increases of 4% to 7% for 2024 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 June of 2023 was 2.4%, down from its peak of 9.5% in June of 2023. Thus, the overall 5% wage increase is divided into a 2.4% COL increase with a 2.6% maximum merit portion.

**9** **Added Contingencies:** Much like the previous two budgets, the 2025 budget continues the practice of including contingency revenues and expenses to account for unforeseen opportunities throughout the year connected to the rapid pace of economic development in the City.

- The 2024 contingency budget is \$1.4 Million. For the remainder of 2024, the expected contingency expenses include the following:
  - Third-party building inspections for Panasonic: \$900,000
  - Shockey Consulting 2024 Contract: \$89,698
  - 82nd Street Force Main: \$210,225
  - Southwest Growth Area Plan: \$50,000
  - Community Center Study: \$50,000
  - **TOTAL \$1,299,923**
- For 2025, contingency revenues include \$300,000 in reimbursements from

Panasonic for third-party building inspections and plan review fees, and \$80,000 in increased building permitting revenues. Contingency expenses include the offsetting \$300,000 in third-party inspections for Panasonic, and our typical \$750,000 unallocated contingency.

- 10 Staffing & Wages:** Included in the budget model projections are 5.0% wage increases for 2025, followed by 4% increases thereafter. Significant labor shortages caused by an expanding economy, specifically at the local level, along with inflationary pressures continue to put upward pressure on wage rates. We've seen this in the struggle to hire new entry level positions in the street, water, and parks departments. A survey of other Johnson County communities indicates that the majority are considering increases of 4% to 6%.

The 2025 budget and 5-year projections include the following new or altered staff positions:

1. Additional Building Maintenance Technician: This new position will be in the Parks & Recreation department and will assist in facility maintenance at City Hall and the Aquatic Center. A salary of \$48,000 is proposed. Wage and benefits funding for this position are included in the proposed 2025 budget, as is the acquisition of a utility vehicle. This position was identified during our 2024 budget discussions and has been incorporated into our projections since last year.
2. Water Department Account and Dispatch Clerk: Because of uncertainties about water department revenues and expenses in 2025 and beyond, this position will be budgeted 100% from the General Fund, for now. The water department will see dramatic increases in water demands and will be starting up the new water treatment facility in 2025. While we are confident that the new facility will be less costly to operate and that the increased revenues from sales to Panasonic will bolster the health of the fund, there is reason to remain conservative with new positions in the department. Also, the proposed clerk position will have significant overlap with public works and general fund accounting functions, so there is justification to fund the position with General Fund dollars. The new position is needed to handle processing of invoices and payments, and general accounting oversight crucial for maintaining supplier relations and continuity of service. The position will also manage the scheduling and execution of maintenance and repair work. A salary of \$45,000 is proposed. This position will be housed at the Public Works facility.
3. Procurement & IT Coordinator: This new position will be in the Administration Department in the General Fund. A salary of \$65,000 is proposed. The position would coordinate procurement and capital projects, developing procurement policies and procedures, overseeing the procurement process (including soliciting bids, evaluating proposals, and awarding contracts), maintaining vendor relationships, and negotiating contracts. In addition, an in-house IT department would relieve some of this burden on the existing staff in finance, as well as the Parks & Rec department.
4. Emergency Manager / Building Plan Review & Inspections: A salary of \$55,000 is proposed. The City is required to designate a staff person as the main point-of-contact for emergency response. Without in-house fire or police departments, we struggle to find a person on staff with the appropriate skill set and interest for this position. Additionally, workload in the building department is expected to grow with increasing construction activity occurring and projected. The emergency manager functions alone do not warrant a full-time position, but if development activities increase as expected building permitting revenues will help to offset the cost of the new position. For this reason, the new position is included in the 2025 budget along with a specific offsetting permit fee revenue increase.

We will track workload and permitting fees through the rest of 2024 and into 2025 and will hire the new position only if the fee revenues materialize.

Additional staffing increases are included in the 5-year projections for 2026 and beyond. These include the following:

1. **Planner & GIS Specialist:** A salary of \$77,000 is proposed, and this position is included in the 2026 budget projections. Currently we do not have anyone designated to update maps for zoning, land use, utilities and streets. With growth and development these needs are constantly updating. Additionally additional staffing needs are necessary to respond to "planner of the day" information for citizens, real estate agents and neighboring government jurisdictions. Processing and logging forms and completing initial staff reports will be necessary especially if planning commission meetings will be increased to twice a month.

**11 Vehicle and Equipment Replacement Program:** The Electric Utility Fund was originally created from about \$2 Million in proceeds from the sale of the City’s electric distribution system to Westar in the 1990’s. Starting in 2018 we began a policy of borrowing from the electric utility reserve to fund the purchase of vehicles and equipment, rather than financing it. 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 cannot be acquired through the lease arrangement. Examples include dump trucks and other larger rolling stock. This practice continues in 2025 with the purchase of three Peterbilt trucks to replace older units in the fleet. Details of the three proposed purchases are shown in the table below.

Current, Year, Make, and Model	Department	I-Worx Condition ( 0 is perfect condition)	Replacement Year, Make, and Model	Total Price	Annual Payment @ 5%	Notes
2016- 3-28 2016 Peterbilt 348	Streets	24.5	2025 Peterbilt 348	\$245,000	\$56,588	This is being transferred to Water. We will sell an International 4900 Dump Truck.
2014- 3-7 Ford F-550	Streets	36.3	2025 Peterbilt 348	\$245,000	\$56,588	
2015- 3-8 Ford F-550	Water	25.8 Jimmy mentioned this number is low. They are going to look at the transmission soon.	Peterbilt 526	\$300,000	\$69,292	
				\$790,000	\$182,438	

**12 Transient Guest Tax Fund:** The transient guest tax is a local tax imposed on the rental of rooms or accommodations in hotels, motels, and similar establishments, with the revenue restricted for tourism and economic development projects. Historically, we have allocated the majority of this tax to the Chamber of Commerce/EDC, with a small amount reserved for city-initiated efforts.

Transient guest tax revenue projections for the remainder of 2024 are \$43,000. This is slightly higher than the 2023 collections, which totaled \$40,696, and is up by 61% over 2022. Since we only have two hotels in town, which have seen high levels of occupancy in the past two years, we do not expect revenues to continue to climb significantly in the foreseeable future.

Historically, we've carried a year-end fund balance of around \$35,000, but there is no real purpose for maintaining any balance in the fund. With transition occurring with the Chamber and EDC, and its role expanding because of increased development activities, it is proposed to allocate a significant portion of the built-up balance to the Chamber. With Council approval, this could occur in 2024. Otherwise, we could allocate the added funding in the 2025 budget.

Projections for the fund show annual allocations to the Chamber/EDC maintaining a consistent level of \$35,000 for 2025 and beyond, with a one-time additional allocation of \$33,000 this year.

**13 Sewer Fund:** We will be commissioning the expanded sewer treatment plant in the first quarter of 2025. The expanded facility uses the same processes as the existing facility, which was generally in good shape. Past expense experience should therefore be a good indicator of expenses for the new improvements, with the exception that the new facility includes posttreatment filtration, which will increase costs on a "per-gallon" basis. Because the Panasonic facility will be starting production in 2025, service demands are set to increase significantly throughout the year. This will translate directly into added costs for utilities (mostly power) and chemicals to treat the additional amounts of wastewater. At the same time, we will see increased revenues from the fees we charge for treatment.

According to the latest demand projections provided by Panasonic, the facility will begin delivering sewer flows to the treatment plant by September and will average about 150,000 gallons per day through the rest of the year. Accounting for the 25% discount given them as an economic incentive within the development agreement, this will equate to an added revenue of an estimated \$85,000 in 2024.

Our development agreement with Panasonic contemplates daily sewer usage of 400,000 gallons per day by May of 2025. The most recent usage projections provided by Panasonic verify that amount. This will equate to an added revenue on 2025 of about \$450,000 for the fund.

There is a 2.5% sewer rate increase proposed for the 2025 budget, and shown throughout the 5-year projection period. This is generally an inflationary increase, although it is less than the inflationary expense projections we have assumed.

Of course, we will monitor revenue and expense projections throughout the remainder of 2024 and adjust course if necessary.

**14 Water Fund:** The first quarter of 2025 will see the new treatment facility brought online. While there is reason to believe that a new facility will be more efficient than the old one, our water demands are set to increase significantly throughout the year. This will translate directly into added costs for utilities (mostly power) and chemicals to treat the additional amounts of water. We will also need to consider adding treatment plant operators or other support staff. At the same time, we will see a significant increase in revenues from the sale of that water, which will allow us to consider rate reductions in 2026 and beyond.

Based largely on the added revenues from Panasonic, and increased efficiencies associated with producing higher volumes of water in a new facility, it appears that there may be a possibility for significant commodity rate reductions in the future.

The 2026 – 2030 projections contained in Exhibit A reflect an 8% rate reduction over a 2-year period between 2026 and 2027.

**15 Law Enforcement** The law enforcement fund has historically been very stable and predictable, with only inflationary increases in the costs of services. However, saw a significant increase in the contract cost in 2024, due largely to wage and compensation increases approved by the Johnson County Board of Commissioners. In addition, we added an additional dedicated deputy to the contract this year, which came with an added cost of approximately \$90,000. As a result, our law enforcement services contract has gone from \$595,000 in 2023 to \$836,000 in 2024.

The Sheriff's Office has provided us with projections for 2025, 2026, and 2027, which have been incorporated into the budget projections. The 2025 contract will be \$970,840, which maintains two “power shift” deputies. This represents a 16% increase over the 2024 contract, but keep in mind that our second power shift deputy was only added mid-year in 2024.

Partly offsetting these costs is a \$50,000 annual allocation from Panasonic that was negotiated as part of the development agreement with them. I’ve also included a \$100,000 transfer from the General Fund to offset the added deputy cost in 2024, and there is a similar transfer of \$40,000 in 2025. Still, with the increasing costs it will be necessary to increase the mill levy for law enforcement from 5.3 mills in 2024 to 5.68 mills in 2025.

**16 Debt Service Fund:** The proposed 2025 mill levy for the debt service fund is 1.4 Mills. This is down from 2.2 mills in 2024. Largely because of increasing sales tax revenue, and savings realized by the 2021 refinancing issue, it is clear that we can safely reduce the mill levy for this fund, while still including provisions for significant investments in our CIP.

Debt Service Fund expense projections include all outstanding debt, plus the following:

- The \$7.2 Million bond issue in 2025 for the City Hall renovations (currently estimated at \$4.9 Million) and the 83rd Street bridge reconstruction (bonding \$2.3 Million).
- Payments toward the Astra Sewer Benefit District currently being negotiated with the Sunflower Redevelopment Group. This amount assumes a city-at-large contribution of \$1 Million towards the overall estimated costs of around \$10 Million.

There is no new debt issuance to support any future capital improvement efforts. However, as outlined in the expense sections below, there are transfers from the general fund into the CIP fund of \$2.75 Million over the next two years.

**17 Refuse Fund:** Aside from changes in fuel costs and surcharges, the refuse fund has been stable over the past several years. We project continued stability moving forward as we continue our contract with Honey Creek. Future projections for the Refuse Fund are provided in the 5-Year Financial Forecast section of this budget. Year-end fund balances through 2030 are shown graphically below. There is no rate increase proposed for 2025.

# 5-YEAR FINANCIAL FORCAST 2026-2030

As of July, 2024

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

General Fund  
Law Enforcement Fund  
Debt Service Fund

**5-Year Financial Forecast  
Summary  
Updated July, 2024**

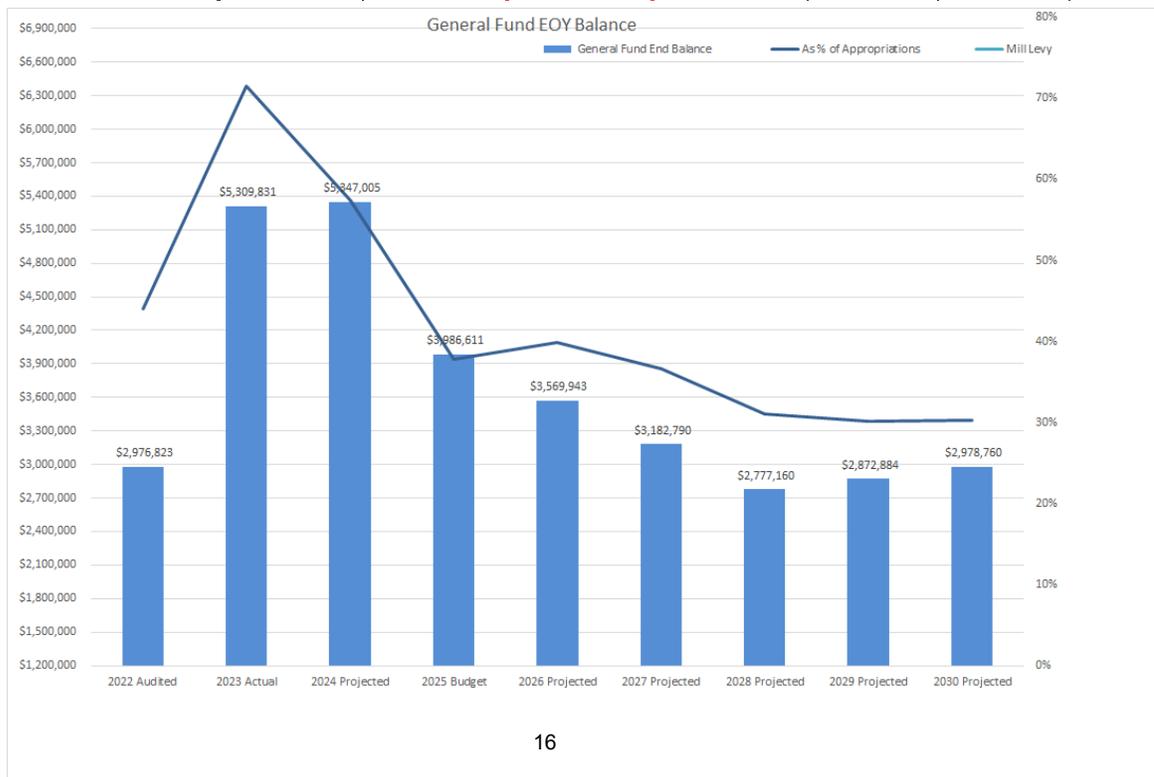
	2023 Audited	2024 Budget	2024 Projected	2025 Proposed Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>GENERAL FUND REVENUES</b>									
Beginning Balance	2,976,823	5,309,831	5,309,831	5,347,005	3,986,611	3,569,943	3,182,790	2,777,160	2,872,884
Franchise Fees	749,267	900,000	875,000	674,000	694,220	715,047	736,498	758,593	781,351
Panasonic Franchise Fees				1,358,770	1,700,000	1,700,000	1,700,000	2,500,000	2,500,000
Elect Franchise Fees Offsetting Property Tax Relief Fund Expense		25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Court Fines	216,971	240,000	280,400	245,000	249,900	256,148	262,551	269,115	274,497
Interest	794,047.45	20,000	2,000,000	1,500,000	500,000	40,000	41,200	42,436	43,709
Planning & Zoning Fees	929,323	19,350	22,350	50,000	51,000	52,020	52,800	54,384	56,016
Licenses, Permits, & Fees	2,344,102	333,000	333,000	320,000	326,400	332,928	337,922	348,060	355,021
Contingency Permit Fees & Revenues		1,400,000	750,000	380,000	90,000	92,250	95,018	96,918	99,341
Astra CID				50,000	51,000	52,020	53,060	54,122	55,204
Recreation Fees	201,003	185,000	185,000	200,000	206,000	212,180	216,424	220,752	225,167
Rents & Leases	88,725	89,000	89,000	89,000	91,225	93,506	95,843	98,239	101,187
Misc. Revenues	87,461	11,000	14,200	12,500	13,125	13,519	13,924	14,342	14,772
CARES Act / Recovery Act	-								-
Permits Licensing & Fees	18,758	18,100	26,100	19,000	19,000	19,000	19,000	19,000	19,950
Transfer from Sewer Fund	17,559	17,559	17,559	-	25,000	25,000	25,000	25,000	25,000
Transfer from Water Fund	-	-		150,000	150,000	150,000	150,000	150,000	150,000
Donation, Sales, Grants, Reimbursements	-	-		-	-	-	-	-	-
City Sales Tax	867,337	710,000	930,000	850,000	892,500	919,275	946,853	975,259	1,014,269
City Use Tax	609,589	520,000	850,000	750,000	787,500	811,125	835,459	860,523	886,338
County Use Tax	334,052	325,000	330,000	330,000	346,500	356,895	367,602	378,630	391,882
County Sales Tax	827,271	835,000	785,000	800,000	840,000	865,200	891,156	917,891	954,606
<b>TOTAL Sales/Use Taxes</b>	<b>2,638,249</b>	<b>2,390,000</b>	<b>2,895,000</b>	<b>2,730,000</b>	<b>2,866,500</b>	<b>2,952,495</b>	<b>3,041,070</b>	<b>3,132,302</b>	<b>3,247,096</b>
Additional Sales Tax from Courthouse Referendum	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000
Ad Valorem Taxes	1,406,133	1,489,705	1,489,705	1,166,342	1,247,986	1,335,345	1,428,819	1,543,125	1,666,575
Delinquent Real Estate Taxes	17,222	12,000	12,000	14,000	14,980	16,029	17,151	18,523	20,004
Other Property Taxes (Prior to 2018)	-	-		-	-	-	-	-	-
Motor Vehicle Tax	107,603	149,227	149,227	104,584	111,905	119,738	128,120	138,369	149,439
Recreational Vehicle Tax	1,780	2,657	2,657	1,638	1,720	1,771	1,825	1,879	2,030
Watercraft	614		600	-	-	-	-	-	-
16/20M Vehicle Tax	345	518	518	408	428	441	454	468	506
Commercial Vehicle Tax	3,572	5,254	5,254	3,645	3,791	3,942	4,100	4,305	4,650
Liquor Tax General	32,827	32,398	33,000	34,000	35,020	36,071	37,153	38,267	41,329
Delinquent Personal Taxes	22	100	100	100	107	114	123	132	143
<b>Total Property Taxes Levied</b>	<b>1,570,118</b>	<b>1,691,859</b>	<b>1,693,061</b>	<b>1,324,717</b>	<b>1,415,937</b>	<b>1,513,452</b>	<b>1,617,744</b>	<b>1,745,069</b>	<b>1,884,675</b>
<b>TOTAL REVENUES</b>	<b>9,795,585</b>	<b>7,479,868</b>	<b>9,345,670</b>	<b>9,267,987</b>	<b>8,614,307</b>	<b>8,384,564</b>	<b>8,623,055</b>	<b>9,693,332</b>	<b>9,997,985</b>
<b>TOTAL APPROPRIATIONS (Budgeted)</b>	<b>7,420,970</b>	<b>9,632,832</b>	<b>9,308,496</b>	<b>11,478,381</b>	<b>9,880,975</b>	<b>9,621,717</b>	<b>9,878,685</b>	<b>10,447,608</b>	<b>10,742,110</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	\$ (41,607.00)								
Revenue percentage change	56%	14%	-5%	24%	-7%	-3%	3%	12%	3%
<b>General Fund Ending Balance</b>	<b>5,309,831</b>	<b>4,006,866</b>	<b>5,347,005</b>	<b>3,986,611</b>	<b>3,569,943</b>	<b>3,182,790</b>	<b>2,777,160</b>	<b>2,872,884</b>	<b>2,978,760</b>
GF Ending Balance % of Appropriations	72%	45%	57%	38%	40%	37%	31%	30%	30%
<b>Tax Rate</b>	<b>13.300</b>	<b>12.300</b>	<b>12.300</b>	<b>6.700</b>	<b>6.700</b>	<b>6.700</b>	<b>6.700</b>	<b>6.700</b>	<b>6.700</b>
Total City Assessed Valuation	107,861,531	121,114,188	121,114,188	174,080,938	186,266,604	199,305,266	213,256,635	230,317,165	248,742,539
Annual City Assessed Valuation Change	0.0%	12.3%	12.3%	43.7%	7.0%	7.0%	7.0%	8.0%	8.0%
Total Property Tax Collections	\$ 2,214,447		\$ 2,398,061	\$ 2,398,835	\$ 2,551,852	\$ 2,712,228	\$ 2,902,084	\$ 3,050,849	\$ 3,294,917

**5-Year Financial Forecast  
Summary  
Updated July, 2024**

	2023 Audited	2024 Budget	2024 Projected	2025 Proposed Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>GENERAL FUND APPROPRIATIONS</b>									
<b>Administration</b>									
Lease Purchase Payments		12,150	21,007	10,849	10,224	10,224	10,224	10,224	12,476
Capital Outlay (Contingency)	-	762,138	39,613	39,613	26,007	26,007	26,007	26,007	26,007
Commodities	89,402	30,500	34,500	47,650	31,415	32,357	33,328	34,328	35,358
Contractual	928,999	479,100	509,100	534,600	550,638	569,910	589,857	610,502	631,870
Contingency Expenditures	1,015,415	1,400,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
Additional Transfer to CIP	86,620	25,000	25,000	2,000,000	500,000	-	-	200,000	300,000
Transfer to Debt Service				-	-	-	-	-	-
<i>Offset Transfer for Panasonic TIF</i>				170,850	170,850	170,850	170,850	170,850	170,850
Transfer to Technology fund	17,750	138,000	138,000	143,000	147,290	152,445	157,781	163,303	169,019
Transfer to Property Tax Relief Fund		25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Transfer to Public Art Fund	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Transfer to Law Enforcement		-	100,000	40,000	-	-	-	-	-
City Atty/City Clerk, Finance Officer / Expenses	10,885	28,650	43,650	39,500	45,000	45,000	45,000	45,000	45,000
Personnel	1,001,380	1,221,250	1,231,250	1,353,089	1,420,743	1,477,573	1,536,676	1,598,143	1,662,069
<b>Subtotal Administration</b>	<b>3,175,450</b>	<b>4,134,638</b>	<b>2,942,120</b>	<b>5,179,151</b>	<b>3,702,168</b>	<b>3,284,367</b>	<b>3,369,723</b>	<b>3,658,358</b>	<b>3,852,649</b>
Annual Administration Appropriation Increase	14.7%	22.2%	-7.3%	25.3%	-28.5%	-11.3%	2.6%	8.6%	5.3%
<b>Communications</b>									
Capital Outlay		\$ -	\$ -						
Commodities		\$ 11,620.00	\$ 11,620.00	\$ 11,620	\$ 11,620	\$ 11,620	\$ 11,620	\$ 11,620	\$ 11,620
Contractual		\$ 425,540.00	\$ 425,540.00	\$ 334,485	\$ 344,520	\$ 354,855	\$ 365,501	\$ 376,466	\$ 387,760
Personnel		\$ 159,284.0	\$ 120,000.00	\$ 171,510	\$ 180,086	\$ 187,289	\$ 194,780	\$ 202,572	\$ 210,675
Subtotal Communications		\$ 596,444.0	\$ 557,160.0	\$ 517,615.0	\$ 536,225.1	\$ 553,764.1	\$ 571,901.3	\$ 590,657.5	\$ 610,054.4
<b>Planning and Zoning</b>									
Capital Outlay	-	-	-	-	-	-	-	-	-
Commodities	1,926	3,770	3,770	4,100	4,203	4,308	4,415	4,526	\$ 4,661
Contractual	1,976	17,160	17,160	16,750	17,253	17,856	18,481	19,128	\$ 19,128
Personnel	119,700	134,800	135,480	135,793	215,793	224,425	233,402	242,738	252,448
Subtotal Community Dev	123,602	155,730	156,410	156,643	237,248	246,589	256,299	266,392	276,237
Annual Comm. Devlp Appropriation Increase	-6.0%	6.9%	26.5%	0.6%	51.5%	3.9%	3.9%	3.9%	3.7%
<b>Inspection</b>									
Capital Outlay	8,910	18,823	18,823	20,100	32,291	29,853	29,228	30,506	30,506
Commodities	11,317	12,775	12,775	44,425	36,308	37,397	38,519	39,675	40,865
Contractual	465,485	28,150	928,150	325,050	35,000	36,225	37,493	38,805	40,163
Transfer to Elect Util									
Personnel	347,409	286,850	350,000	353,616	443,276	461,007	479,447	498,625	498,625
Subtotal Inspection	833,121	346,598	1,309,748	743,191	546,875	564,483	584,688	607,611	610,160
Annual Inspection Appropriation Increase	158.6%	2.2%	57.2%	114.4%	-26.4%	3.2%	3.6%	3.9%	0.4%
<b>Court</b>									
Commodities	4,368	1,000	2,100	1,500	1,545	1,591	1,639	1,688	1,756
Contractual	130,192	149,025	149,025	160,175	164,980	170,755	176,731	182,917	188,404
Personnel	100,984	92,170	97,523	97,091	101,946	106,023	110,264	114,675	114,675
Subtotal Court	235,544	242,195	248,648	258,766	268,471	278,369	288,634	299,280	304,835
Annual Court Appropriation Increase	11%	23%	6%	7%	4%	4%	4%	4%	2%
<b>Community Center</b>									
Capital Outlay	8,103	-	-	20,528	-	-	-	-	-
Commodities	23,586	37,700	37,700	43,350	44,651	45,990	47,370	48,791	50,255
Contractual	49,832	63,400	63,400	66,000	67,980	70,359	72,822	75,371	78,009
Personnel	155,246	188,990	188,990	228,824	240,265	249,876	259,871	270,266	270,266
Transfer to Elect Util	-								
Transfer to Comm. Cntr. Bldg	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Subtotal Comm. Center	276,767	330,090	330,090	398,702	392,896	406,225	420,062	434,427	438,529
Annual Comm. Center Appropriation Increase	9%	31%	19%	21%	-1%	3%	3%	3%	1%

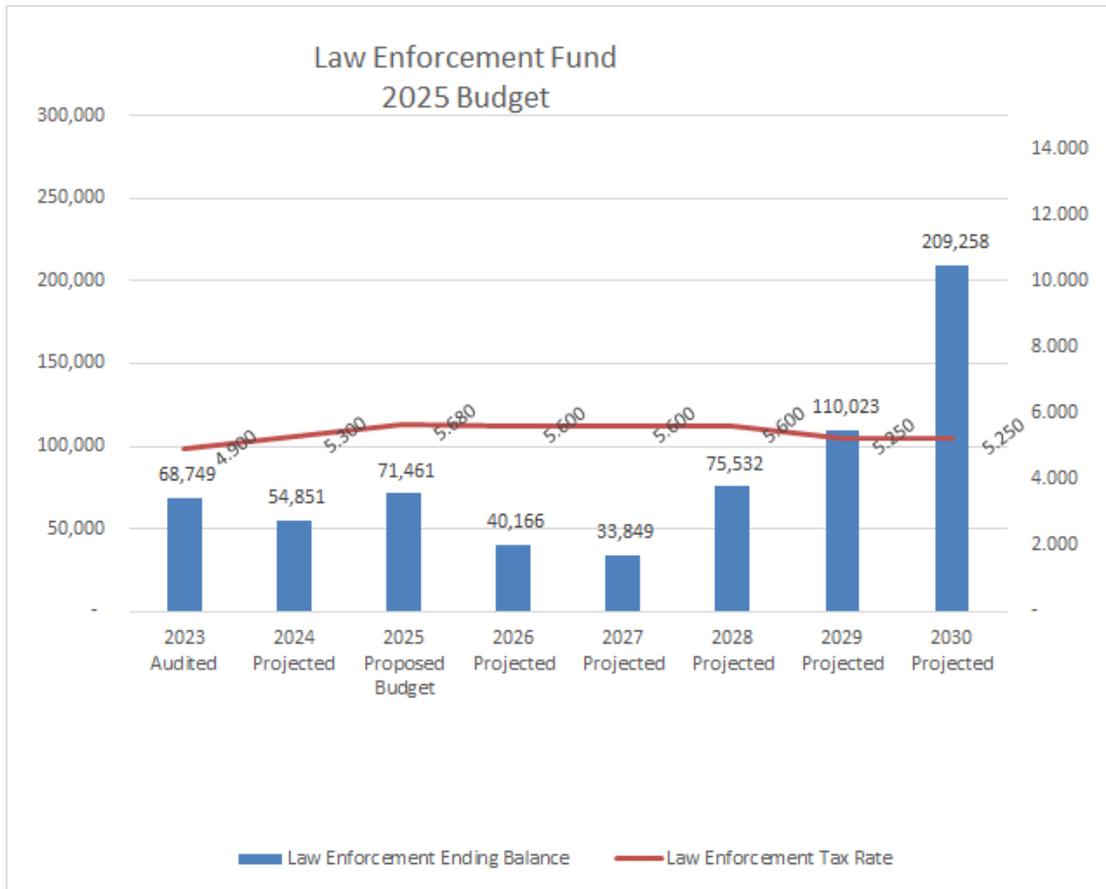
## 5-Year Financial Forecast Summary Updated July, 2024

	2023 Audited	2024 Budget	2024 Projected	2025 Proposed Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Employee Benefits</b>									
Health, Life, Dental, SUTA, WC	384,876	604,231	509,551	535,025	556,426	578,683	601,830	625,904	650,940
Annual Health Appropriation Increase	22.7%	40.6%	32.4%	-11.5%	4.0%	4.0%	4.0%	4.0%	4.0%
<b>Street</b>									
Capital Outlay	230,657	194,681	182,543	280,739	279,319	305,369	305,369	396,702	329,104
Commodities	183,277	276,450	276,550	307,950	317,189	326,704	336,505	346,600	356,998
Contractual	425,158	449,200	449,200	501,700	516,751	534,837	553,557	572,931	592,984
Road Maintenance Program	-	750,000	750,000	1,000,000	750,000	750,000	750,000	750,000	750,000
Transfer to Elect Util									
Personnel	528,035	559,700	603,600	557,922	585,818	609,251	633,621	658,966	685,324
Subtotal Street & Shop	1,367,127	2,230,031	2,261,893	2,648,311	2,449,077	2,526,162	2,579,052	2,725,199	2,714,411
Annual Street Appropriation Increase	13%	15%	65%	19%	-8%	3%	2%	6%	0%
<b>Parks &amp; Recreation</b>									
Capital Outlay	36,307	26,526	26,526	26,880	51,599	89,014	71,897	63,124	68,204
Commodities	71,254	80,750	80,750	87,800	90,434	93,147	95,941	98,820	101,784
Contractual	138,547	90,450	90,450	108,350	111,601	115,507	119,549	123,733	128,064
Personnel	349,792	359,500	359,500	355,518	373,294	388,226	403,755	419,905	432,502
Transfer to Elect Util									
Transfer to Park Maint. Fund	35,000	35,000	35,000	35,000	36,050	37,132	38,245	39,393	40,575
Sales Tax Payable	528	-	-	-	-	-	-	-	-
Subtotal Park	631,428	592,226	592,226	613,548	662,978	723,025	729,388	744,975	771,129
Annual Park Appropriation Increase	33%	12%	-6%	4%	8%	9%	1%	2%	4%
<b>Aquatic Center</b>									
Capital Outlay	-	-	-	-	85,000	-	-	-	-
Commodities	64,271	75,250	75,250	79,550	81,937	84,395	86,926	89,534	92,220
Contractual	23,359	33,400	33,400	34,400	35,432	36,672	37,956	39,284	40,659
Personnel	274,266	259,800	259,800	281,279	295,343	307,157	319,443	332,221	345,509
Transfer to Aq. Cntr. Maint	30,000	30,000	30,000	30,000	30,900	31,827	32,782	33,765	34,778
Sales Tax Payable	1,160	2,200	2,200	2,200					
Subtotal Pool	393,056	400,650	400,650	427,429	528,611	460,050	477,107	494,804	513,167
Annual Pool Appropriation Increase	-8%	11%	2%	7%	24%	-13%	4%	4%	4%
Auditor Journal Entry--Prior Year's Expenses									
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>7,420,970</b>	<b>9,632,832</b>	<b>9,308,496</b>	<b>11,478,381</b>	<b>9,880,975</b>	<b>9,621,717</b>	<b>9,878,685</b>	<b>10,447,608</b>	<b>10,742,110</b>
<b>Annual General Fund Appropriation Increase</b>	<b>11.3%</b>	<b>27.2%</b>	<b>25.4%</b>	<b>19.2%</b>	<b>-13.9%</b>	<b>-2.6%</b>	<b>2.7%</b>	<b>5.8%</b>	<b>2.8%</b>



**5-Year Financial Forecast  
Summary  
Updated July, 2024**

	2023 Audited	2024 Budget	2024 Projected	2025 Proposed Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>LAW ENFORCEMENT FUND (201) REVENUES</b>									
Beginning Balance	82,850	68,749	68,749	54,851	71,461	40,166	33,849	75,532	110,023
Ad Valorem Taxes	531,594	641,905	641,905	988,780	1,043,093	1,116,109	1,194,237	1,209,165	1,305,898
Delinquent Real Estate	5,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Motor Vehicle Taxes	42,631	43,000	51,197	45,064	46,191	47,345	48,529	49,742	50,986
Commercial, 16/20M Vehicle Tax, & Watercraft	1,359	1,300	1,300	1,746	1,300	1,300	1,300	1,300	1,300
Telecom	-	-	-	-	-	-	-	-	-
Recreational Vehicle Taxes	696	700	700	700	700	700	700	700	700
LATVR	-	-	-	-	-	-	-	-	-
Astra CID	-	25,000	25,000	50,000	51,250	52,531	53,845	55,191	56,570
Transfer from General	-	-	100,000	40,000	-	-	-	-	-
TOTAL REVENUES (Less Beginning Balance)	581,280	717,905	826,102	1,132,290	1,148,534	1,223,986	1,304,611	1,322,098	1,421,455
<i>Offset Transfer for Panasonic TIF</i>				144,840	142,800	142,800	142,800	133,875	133,875
Contracted LAW ENFORCE APPROPRIATIONS	595,381	750,000	840,000	970,840	1,037,028	1,087,503	1,120,128	1,153,732	1,188,344
TOTAL LAW ENFORCE APPROPRIATIONS	595,381	750,000	840,000	1,115,680	1,179,828	1,230,303	1,262,928	1,287,607	1,322,219
<b>Annual Law Enforce Appropriation Increase</b>	<b>9%</b>	<b>26%</b>	<b>41%</b>	<b>29%</b>	<b>7%</b>	<b>5%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>
<b>Law Enforcement Ending Balance</b>	<b>68,749</b>	<b>36,654</b>	<b>54,851</b>	<b>71,461</b>	<b>40,166</b>	<b>33,849</b>	<b>75,532</b>	<b>110,023</b>	<b>209,258</b>
<b>Law Enforcement Tax Rate</b>	<b>4.900</b>	<b>5.300</b>	<b>5.300</b>	<b>5.680</b>	<b>5.600</b>	<b>5.600</b>	<b>5.600</b>	<b>5.250</b>	<b>5.250</b>
<b>Annual Law Enforcement Tax Increase</b>	<b>-6%</b>	<b>8%</b>	<b>8%</b>	<b>4%</b>	<b>-1%</b>	<b>0%</b>	<b>0%</b>	<b>-6%</b>	<b>0%</b>

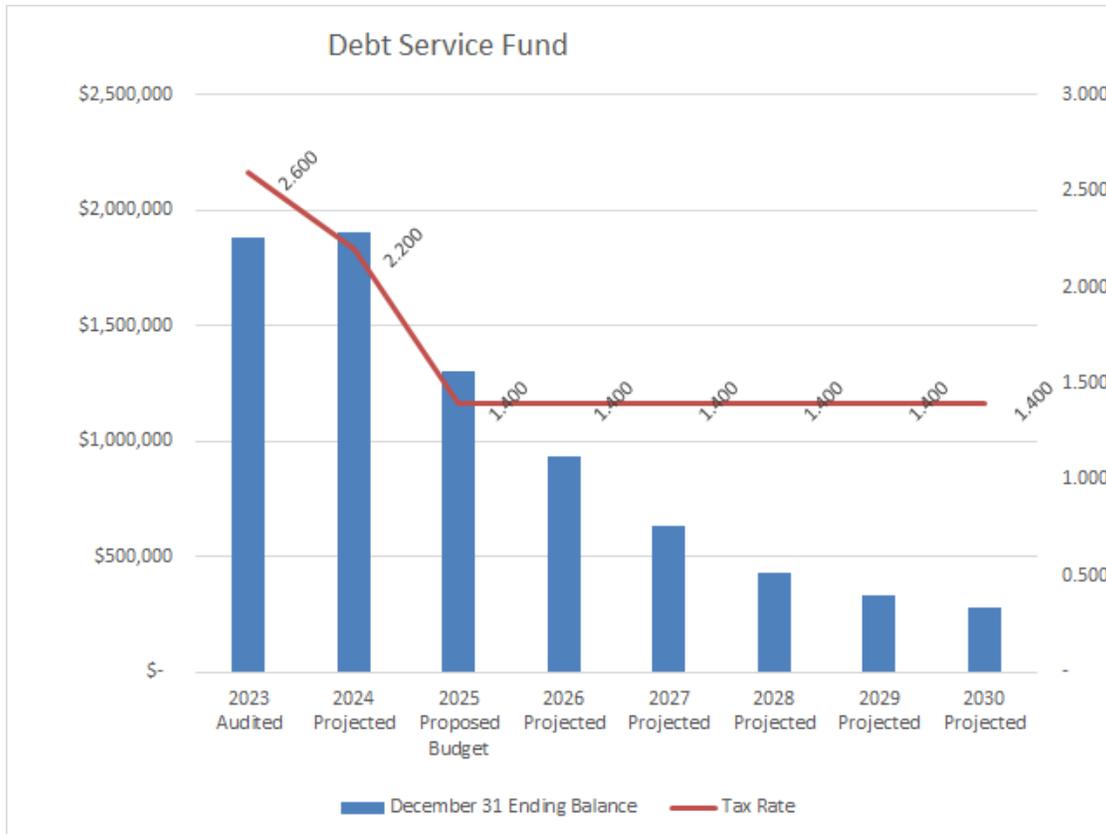


**5-Year Financial Forecast  
Summary  
Updated July, 2024**

	2023 Audited	2024 Budget	2024 Projected	2025 Proposed Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>DEBT SERVICE FUND (301)</b>									
<b>Annual Debt Appropriations</b>									
Existing Debt Service									
2015A	\$ 688,788	\$ 679,988	\$ 679,988	\$ 675,588	\$ 665,888	\$ 661,038	\$ 650,888	\$ 640,588	\$ 640,588
2015B	\$ 125,900	\$ 123,775	\$ 123,775	\$ 121,255	\$ 123,675	\$ 120,975	\$ 123,275	\$ 123,275	\$ 123,275
2017	\$ 164,963	\$ 166,813	\$ 166,813	\$ 168,513	\$ 230,063	\$ 230,563	\$ 230,938	\$ 230,238	\$ 230,238
2019 A (\$908,600 CIP)	\$ 66,800	\$ 65,200	\$ 65,200	\$ 63,600	\$ 62,000	\$ 65,400	\$ 64,050	\$ 62,700	\$ 62,700
2019-B (Pub Works Bldg)	\$ 67,900	\$ 66,300	\$ 66,300	\$ 64,700	\$ 68,100	\$ 66,300	\$ 64,950	\$ 68,600	\$ 68,600
2021A (\$7.015 Million. Refunding and CIP)	\$ 476,000	\$ 454,000	\$ 454,000	\$ 437,300	\$ 360,800	\$ 330,700	\$ 301,100	\$ 257,000	\$ 257,000
			\$ -						
2022 A (\$12.5 MM WTP & WWTP Expnsions. Refinanced 2023 to \$6.5 MM)	\$ 399,292	\$ -	\$ 276,669	\$ 276,669	\$ 276,669	\$ 276,669	\$ 276,669	\$ 276,669	\$ 276,669
2022B (\$1.125MM Waverly Water Tower and \$1MM Ottawa Street - 20 years at 3%)	\$ 68,267	\$ 96,000	\$ 48,000	\$ 96,000	\$ 96,000	\$ 96,000	\$ 96,000	\$ 96,000	\$ 96,000
2023 (\$1,750,000 @3% for 20 yrs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2023 - A Merck BD 87th St Rec. Path(\$500k for @3% for 10 years)	\$ -	\$ -	\$ 149,196	\$ 149,529	\$ 151,440	\$ 147,370	\$ 143,300	\$ 149,230	\$ 149,230
2024 (\$7.2 MM @3% for 20 Years for City Hall and 83rd St bridge)	\$ -	\$ 483,953	\$ -	\$ 483,953	\$ 483,953	\$ 483,953	\$ 483,953	\$ 483,953	\$ 483,953
City Contribution to Astra Benefit District (\$1MM, 20 years, 4%)				\$ 73,582	\$ 73,582	\$ 73,582	\$ 73,582	\$ 73,582	\$ 73,582
2025 NEW Debt for CIP Projects (5MM, 20 Yr, 4%)				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Offset Transfer for Panasonic TIF</i>				35,700	35,700	35,700	35,700	35,700	35,700
<b>Total Appropriations</b>	<b>\$ 2,057,910</b>	<b>\$ 2,136,029</b>	<b>\$ 2,029,941</b>	<b>\$ 2,610,689</b>	<b>\$ 2,592,170</b>	<b>\$ 2,552,550</b>	<b>\$ 2,508,705</b>	<b>\$ 2,461,835</b>	<b>\$ 2,461,835</b>

**5-Year Financial Forecast  
Summary  
Updated July, 2024**

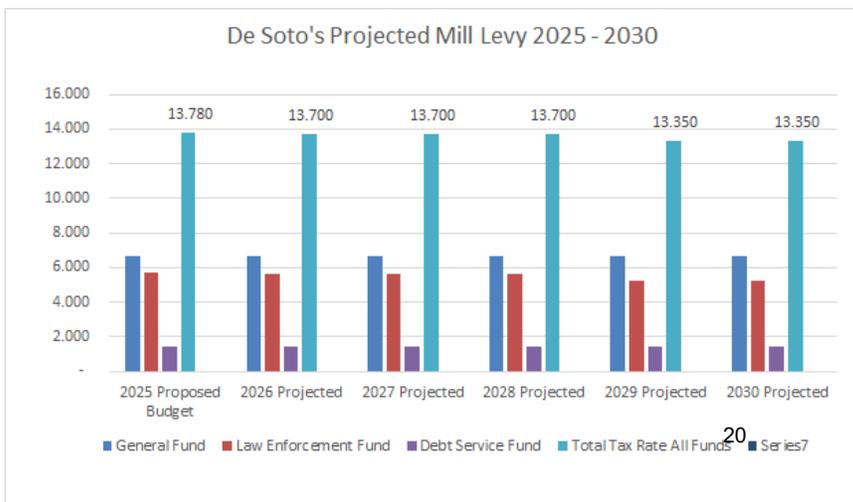
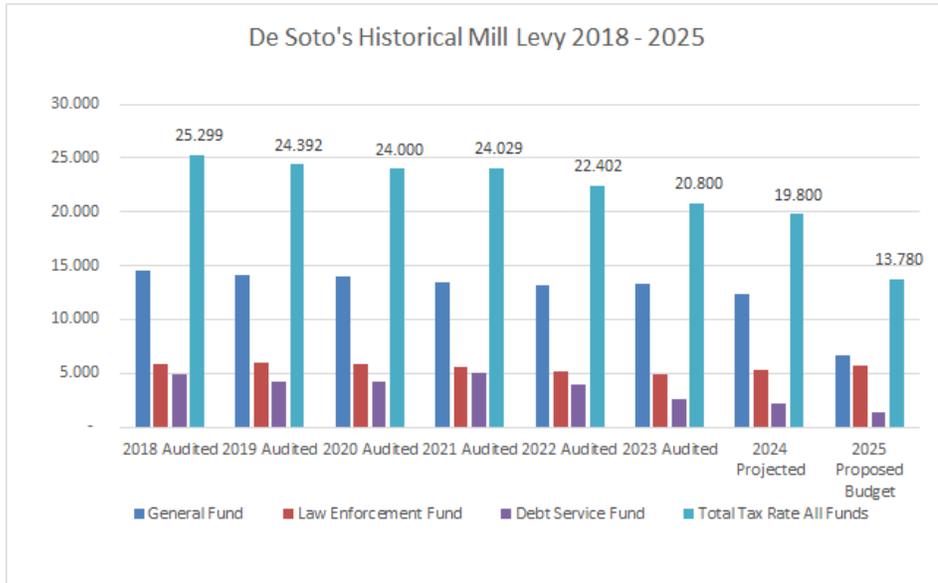
	2023 Audited	2024 Budget	2024 Projected	2025 Proposed Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Annual Debt Revenues</b>									
January 1 Beginning Balance	\$ 2,018,255	\$ 1,883,791	\$ 1,883,791	\$ 1,907,999	\$ 1,301,970	\$ 930,456	\$ 632,790	\$ 432,662	\$ 334,250
Ad Valorem Tax	\$ 276,720	\$ 266,451	\$ 266,451	\$ 243,713	\$ 260,773	\$ 260,773	\$ 279,027	\$ 298,559	\$ 322,444
Delinquent Real Estate	\$ 5,180	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Additional Sales Tax	\$ 935,723	\$ 750,300	\$ 1,085,800	\$ 976,000	\$ 1,024,800	\$ 1,055,544	\$ 1,087,210	\$ 1,119,827	\$ 1,159,371
Motor Vehicle Tax	\$ 37,700	\$ 5,476	\$ 30,000	\$ 18,707	\$ 19,642	\$ 20,232	\$ 20,839	\$ 21,464	\$ -
Telecom	\$ -								
Recreational Vehicle Tax	\$ 630	\$ 98	\$ 685	\$ 293	\$ 293	\$ 308	\$ 317	\$ 326	\$ 336
Commercial & 16/20M Vehicle Tax	\$ 1,156	\$ 212	\$ 212	\$ 725	\$ 725	\$ 761	\$ 784	\$ 808	\$ 832
Delinquent Specials	\$ 365		\$ -						
Transfer from General Fund				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Water	\$ 50,000	\$ 250,000	\$ 250,000	\$ 325,000	\$ 450,618	\$ 450,618	\$ 450,618	\$ 450,618	\$ 450,618
Transfer from Sewer	\$ 140,000	\$ 65,000	\$ 65,000	\$ 80,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Transfer from Special Parks	\$ -		\$ -						
Transfer from Special Highway	\$ 15,000	\$ 25,000	\$ 25,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Transfer from Water Development	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 21,632	\$ 22,497	\$ 23,622	\$ 23,622	\$ 23,622
Transfer from CIF	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Special Assessments (Merck 87th St BD)	\$ 9,178		\$ -	\$ 88,222	\$ 88,222	\$ 88,222	\$ 88,222	\$ 88,222	\$ 88,222
Delinquent Special Assess.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earnings	\$ 352,794	\$ 50,000	\$ 225,000	\$ 130,000	\$ 131,950	\$ 133,929	\$ 135,938	\$ 137,977	\$ 140,047
Transfer from Sewer Development	\$ 44,000	\$ 45,000	\$ 45,000	\$ 46,000	\$ 46,000	\$ 46,000	\$ 46,000	\$ 46,000	\$ 46,000
ASTRA Benefit District		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds			\$ -						
Total Revenues (Less Beginning Balance)	\$ 1,923,446	\$ 1,518,537	\$ 2,054,148	\$ 2,004,660	\$ 2,220,655	\$ 2,254,884	\$ 2,308,577	\$ 2,363,423	\$ 2,407,491
<b>December 31 Ending Balance</b>	<b>\$ 1,883,791</b>	<b>\$ 1,266,299</b>	<b>\$ 1,907,999</b>	<b>\$ 1,301,970</b>	<b>\$ 930,456</b>	<b>\$ 632,790</b>	<b>\$ 432,662</b>	<b>\$ 334,250</b>	<b>\$ 279,907</b>
<b>Tax Rate</b>	<b>2.600</b>	<b>2.200</b>	<b>2.200</b>	<b>1.400</b>	<b>1.400</b>	<b>1.400</b>	<b>1.400</b>	<b>1.400</b>	<b>1.400</b>



**5-Year Financial Forecast  
Summary  
Updated July, 2024**

	2023 Audited	2024 Budget	2024 Projected	2025 Proposed Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>TAX RATES (MILLS) ALL FUNDS</b>									
General Fund	13.300	12.300	12.300	6.700	6.700	6.700	6.700	6.700	6.700
Law Enforcement Fund	4.900	5.300	5.300	5.680	5.600	5.600	5.600	5.250	5.250
Debt Service Fund	2.600	2.200	2.200	1.400	1.400	1.400	1.400	1.400	1.400
<b>Total Tax Rate All Funds</b>	<b>20.800</b>	<b>19.800</b>	<b>19.800</b>	<b>13.780</b>	<b>13.700</b>	<b>13.700</b>	<b>13.700</b>	<b>13.350</b>	<b>13.350</b>
<b>Total Annual Mill Increase--All Funds</b>	<b>-7.2%</b>	<b>-4.8%</b>	<b>-4.8%</b>	<b>-30.4%</b>	<b>-0.6%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>-2.6%</b>	<b>0.0%</b>

	2023 Audited	2024 Budget	2024 Projected	2025 Proposed Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>ENDING BALANCES ALL TAX FUNDS</b>									
General Fund	\$ 5,309,831	\$ 4,006,866	\$ 5,347,005	\$ 3,986,611	\$ 3,569,943	\$ 3,182,790	\$ 2,777,160	\$ 2,872,884	\$ 2,978,760
Law Enforcement Fund	\$ 68,749	\$ 36,654	\$ 54,851	\$ 71,461	\$ 40,166	\$ 33,849	\$ 75,532	\$ 110,023	\$ 209,258
Debt Service Fund	\$ 1,883,791	\$ 1,266,299	\$ 1,907,999	\$ 1,301,970	\$ 930,456	\$ 632,790	\$ 432,662	\$ 334,250	\$ 279,907
<b>Total Ending Balance All Tax Funds</b>	<b>\$ 7,262,371</b>	<b>\$ 5,309,819</b>	<b>\$ 7,309,854</b>	<b>\$ 5,360,042</b>	<b>\$ 4,540,565</b>	<b>\$ 3,849,429</b>	<b>\$ 3,285,354</b>	<b>\$ 3,317,157</b>	<b>\$ 3,467,925</b>
<b>Ad-Valorem tax Collected</b>									
General Fund	\$ 1,406,133	\$ 1,489,705	\$ 1,489,705	\$ 1,166,342	\$ 1,247,986	\$ 1,335,345	\$ 1,428,819	\$ 1,543,125	\$ 1,666,575
Law Enforcement Fund	\$ 531,594	\$ 641,905	\$ 641,905	\$ 988,780	\$ 1,043,093	\$ 1,116,109	\$ 1,194,237	\$ 1,209,165	\$ 1,305,898
Debt Service Fund	\$ 276,720	\$ 266,451	\$ 266,451	\$ 243,713	\$ 260,773	\$ 260,773	\$ 279,027	\$ 298,559	\$ 322,444
<b>Total Ending Balance All Tax Funds</b>	<b>\$ 2,214,447</b>	<b>\$ 2,398,061</b>	<b>\$ 2,398,061</b>	<b>\$ 2,398,835</b>	<b>\$ 2,551,852</b>	<b>\$ 2,712,228</b>	<b>\$ 2,902,084</b>	<b>\$ 3,050,849</b>	<b>\$ 3,294,917</b>



# 5-YEAR FORECAST ENTERPRISE FUNDS

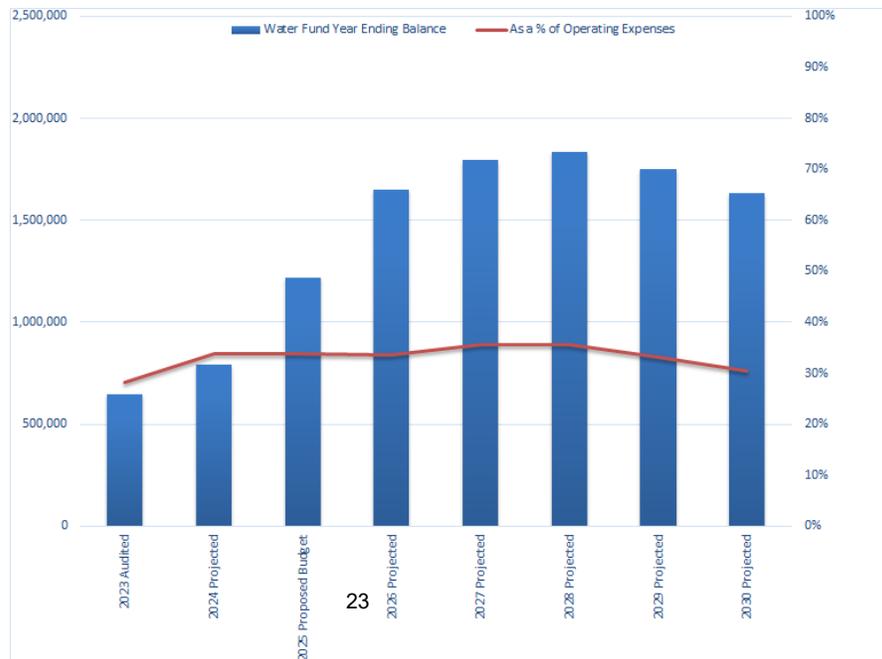
Water Fund  
Sewer Fund  
Refuse Fund

**5-Year Financial Forecast  
Water Fund  
Updated July 2024**

Water Department Budget (Fund 501)		Last Year		This Year							
Col/L line	1										
		2023 Budget	2023 Audited	2024 Budget	2024 Projected	2025 Proposed Budget	2026	2027	2028	2029	2030
2	Beginning Balance	669,849	650,130	644,935	644,935	791,245	1,217,409	1,652,735	1,796,525	1,832,785	1,751,048
3	% of Total Operating Expenses	29%	28%	26%	25%	22%	25%	33%	35%	35%	33%
4	% Rate Increase Needed	3.00%	5.00%	4.00%	0.00%	0.00%	-4.00%	-4.00%	0.00%	0.00%	0.00%
5	User Base Growth %	4.00%	5.00%	5.00%	5.00%	1.00%	2.00%	1.00%	0.50%	0.50%	0.50%
CAPITAL OUTLAY											
6	49000.00 Lease Purchase Payments	79,539	79,179	93,664	93,664	155,035	158,104	166,197	173,032	186,542	185,735
7	49110.00 Electric Utility Loan	12,912	12,912	56,952	56,952	69,292	69,292	69,292	69,292	69,292	-
8	48000.00 Capital Outlay	10,000	-	10,000							
	PENA 49000.00 Lease Purchase Payments				8,000						
9	SUBTOTAL	102,451	92,091	160,616	168,616	224,328	227,396	235,489	242,325	255,834	185,735
10											
COMMODITIES											
12	44310.00 Office Supplies	1,500	2,318	1,500	1,500	1,500	1,545	1,591	1,639	1,688	1,739
13	44315.00 Office Equipment	500	1,237	500	500	500	515	530	546	563	580
14	44320.00 Cleaning Supplies	300	717	500	500	1,000	1,030	1,061	1,093	1,126	1,159
15	44350.00 Chemicals	160,000	283,569	250,000	280,000	250,000	257,500	265,225	273,182	281,377	289,819
16	44500.00 Tools & Equipment	20,000	30,523	50,000	40,000	40,000	41,200	42,436	43,709	45,020	46,371
17	44501.00 Safety Equip/Supplies	4,000	4,444	4,000	4,000	4,500	4,635	4,774	4,917	5,065	5,217
18	44502.00 Distribution Parts & Supplies	90,000	191,302	100,000	80,000	100,000	103,000	106,090	109,273	112,551	115,927
19	44503.00 New Meter Install	30,000	36,902	-	-	-	-	-	-	-	-
20	44504.00 Replacement Meters	15,000	38,410	60,000	60,000	60,000	61,800	63,654	65,564	67,531	69,556
21	44510.00 Computer Software/Hardware	5,700	14,529	500	500	500	515	530	546	563	580
22	44600.00 Repair Parts	4,000	3,835	2,500	4,000	2,500	2,575	2,652	2,732	2,814	2,898
23	44700.00 Gasoline	20,000	22,439	20,000	20,000	20,000	20,600	21,218	21,855	22,510	23,185
24	45910.00 Street Rock	5,000	22,395	5,000	20,000	15,000	15,450	15,914	16,391	16,883	17,389
25	46000.00 Equipment Maintenance & Repair	5,000	4,527	4,000	4,000	4,000	4,120	4,244	4,371	4,502	4,637
26	46200.00 Vehicle Repair And Maintenance	4,000	11,400	4,000	4,000	4,000	4,120	4,244	4,371	4,502	4,637
27	46400.00 Building Improvments/Maint	10,000	27,781	10,000	10,000	5,000	5,150	5,305	5,464	5,628	5,796
28	47200.00 Grass Seed, Weed Cont, Fertil	3,000	2,312	3,000	3,000	3,000	3,090	3,183	3,278	3,377	3,478
	PENA 44350.00 Chemicals				45,972	203,200	413,234	421,417	431,900	442,644	453,655
	PENA 44500.00 Tools & Equipment				5,254	26,010	26,790	27,594	28,421	29,274	30,152
29	SUBTOTAL	378,000	698,640	515,500	583,226	740,710	966,869	991,661	1,019,251	1,047,616	1,076,776
30											
CONTRACTURAL											
32	41196.00 Utility Assistance	3,000	2,880	3,000	3,030	3,000	3,090	3,198	3,310	3,426	3,546
33	41210.00 Meals & Refreshments	400	1,409	1,000	1,000	2,000	2,060	2,132	2,207	2,284	2,364
34	42000.00 Postage & Freight	10,500	5,860	10,000	5,000	10,000	10,300	10,661	11,034	11,420	11,819
35	42050.00 Utilities	150,000	188,864	210,000	190,000	210,000	216,300	223,871	231,706	239,816	248,209
36	42100.00 Uniform Fees	3,000	5,572	3,000	3,000	5,000	5,150	5,330	5,517	5,710	5,910
37	42200.00 Printing And Advertisements	2,200	969	2,000	2,000	2,000	2,060	2,132	2,207	2,284	2,364
38	42250.00 Liability Insurance	30,000	37,519	30,000	30,000	38,000	39,140	40,510	41,928	43,395	44,914
39	43000.00 Dues & Membership Fees	2,000	1,487	2,000	2,000	3,000	3,090	3,198	3,310	3,426	3,546
40	43500.00 Data Processing Services	2,600	2,626	-	-	-	-	-	-	-	-
41	43700.00 Training/School	3,000	5,183	3,500	3,500	8,000	8,240	8,528	8,827	9,136	9,456
42	44020.00 Contractual Bldg Maint&Repair	7,000	20,946	7,000	7,000	8,000	8,240	8,528	8,827	9,136	9,456
43	44030.00 Contractual Equip Maint&Repair	60,000	46,635	50,000	50,000	50,000	51,500	53,303	55,168	57,099	59,097
44	44040.00 Contract Vehicle Maint&Repair	3,500	3,968	5,000	5,000	5,000	5,150	5,330	5,517	5,710	5,910
45	44060.00 Shop Maint & Repair	30,000	32,844	30,000	30,000	30,000	30,900	31,982	33,101	34,259	35,458
46	44070.00 Line Maint & Repair	40,000	19,703	30,000	30,000	30,000	30,900	31,982	33,101	34,259	35,458
47	44200.00 Equipment Lease & Rentals	7,000	606	10,700	10,700	10,700	11,021	11,407	11,806	12,219	12,647
48	44220.00 Misc contractual services	25,000	57,920	40,000	40,000	40,000	41,200	42,642	44,134	45,679	47,278
49	45700.00 Mowing Contract	-	12,605	8,100	8,100	9,000	9,270	9,594	9,930	10,278	10,638
50	48500.00 Water Protection Fee	6,500	7,603	6,000	6,000	8,000	8,240	8,528	8,827	9,136	9,456
51	48550.00 Water Assurance Fund	7,000	4,648	7,000	7,000	7,000	7,210	7,462	7,724	7,994	8,274
52	48700.00 Sampling & Testing	4,000	1,634	4,000	4,000	4,000	4,120	4,264	4,413	4,568	4,728
53	48900.00 Clean Drinking Water Fee	5,600	7,464	6,000	6,000	6,000	6,180	6,396	6,620	6,852	7,092
	PENA 42050.00 Utilities				31,195	170,688	347,117	355,709	366,327	377,262	388,524
	PENA 42250.00 Liability Insurance				3,940	24,709	50,249	51,493	53,030	54,613	56,243
	PENA 44030.00 Contractual Equip				5,254	32,512	66,117	67,754	69,777	71,859	74,005
	PENA 44200.00 Equipment Lease & Rentals				1,405	6,958	14,149	14,499	14,932	15,378	15,837
	PENA 48700.00 Sampling & Testing				525	2,601	5,289	5,420	5,582	5,749	5,920
54	SUBTOTAL	402,300	468,945	468,300	485,650	726,168	986,283	1,015,854	1,048,861	1,082,947	1,118,147
55											
MISC											
57	48600.00 Sales Tax Payable	72,000	69,151	72,000	72,000	72,000	74,160	76,385	78,676	81,037	83,468
	PENA 48600.00 Sales Tax Payable				10,200	51,000	98,600	94,656	94,656	94,656	94,656
58	SUBTOTAL	72,000	70,151	72,000	82,200	123,000	172,760	171,041	173,332	175,693	178,124
59											

**5-Year Financial Forecast  
Water Fund  
Updated July 2024**

Water Department Budget (Fund 501)		Last Year		This Year							
Col/L ine	1	2023 Budget	2023 Audited	2024 Budget	2024 Projected	2025 Proposed Budget	2026	2027	2028	2029	2030
60	TRANSFERS		3.45%								
61	49800.00 Previous YR Expenses										
62	Transfer to Water Maintenance Fund	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	\$ 45,000	\$ 46,350	\$ 47,972	\$ 49,651	\$ 51,389	\$ 53,188
	<b>PENA Transfer to Water Maintenance Fund</b>					\$ 200,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
63	49992.00 Transfer to Sewer-50% Superintendent										
		68,803	\$ -	30,000	30,000	30,000	31,500	32,760	34,070	35,433	36,851
64	49994.00 Transfer to General Fund	100,000	\$ -	-	-	-	-	-	-	-	-
65	49994.00 Transfer to General-25% of Shop Salary	17,559	\$ -	-	-	-	-	-	-	-	-
66	49995.00 Transfer to Debt Service Fund	163,676	\$ -	100,000	50,000	100,000	150,000	150,000	150,000	150,000	150,000
67	2015 Bond Issue (Transfer to Debt)	226,658	\$ 50,000	150,000	150,000	225,000	225,000	225,000	225,000	225,000	225,000
	NEW DEBT - Waverly Water Tower (Transfer to	-	\$ -	-	-	-	75,618	75,618	75,618	75,618	75,618
68	Transfer to Electric Utility		\$ -								
	Transfer to technology	\$ 3,125	\$ 3,125	\$ 20,500	\$ 20,500	\$ 20,500	\$ 21,013	\$ 21,538	\$ 22,076	\$ 22,628	\$ 23,194
69	SUBTOTAL	624,821	53,125	345,500	295,500	620,500	1,349,480	1,352,888	1,356,416	1,360,068	1,363,850
70											
71	41100.00 Salaries & Wages	500,107	536,963	605,613	605,613	704,950	740,198	769,805	800,598	832,622	865,926
72	41110.00 Overtime	50,000	109,894	33,000	60,000	42,000	43,260	44,558	45,895	47,271	48,690
73	41140.00 FICA/Medicare	42,083	55,583	48,854	52,000	54,600	56,238	57,925	59,663	61,453	63,296
74	41150.00 KPERS	51,875	69,208	65,522	72,000	75,000	77,250	79,568	81,955	84,413	86,946
75	41170.00 SUTA	-	-	-	-	-	-	-	-	-	-
	PENA 41100.00 Salaries & Wages				40,000	120,000	126,000	131,040	136,282	141,733	147,402
	PENA 41110.00 Overtime				2,000	2,000	2,060	2,122	2,185	2,251	2,319
	PENA 41140.00 FICA/Medicare				3,435	9,294	9,666	10,053	10,455	10,873	11,308
	PENA 41150.00 KPERS				4,756	12,767	13,278	13,676	14,086	14,509	14,944
76	SUBTOTAL	644,065	771,648	752,988	839,803	1,020,611	1,067,949	1,108,746	1,151,118	1,195,124	1,240,830
77											
78	41135.00 HSA	15,000	13,625	15,000	15,000	17,000	17,510	18,035	18,576	19,134	19,708
79	41160.00 Health/Accident Insurance	85,185	100,871	101,471	101,471	105,000	109,200	113,568	118,111	122,835	127,749
80	41170.00 SUTA	445	6,480	6,056	6,056	7,500	7,725	7,957	8,195	8,441	8,695
81	41190.00 Workers Compensation	15,003	13,808	18,168	18,168	22,000	22,660	23,340	24,040	24,761	25,504
82	SUBTOTAL	115,633	134,784	140,695	140,695	151,500	157,095	162,900	168,923	175,171	181,655
83											
84	<b>TOTAL EXPENSES</b>	<b>2,339,270</b>	<b>2,289,384</b>	<b>2,455,599</b>	<b>2,595,690</b>	<b>3,606,816</b>	<b>4,927,833</b>	<b>5,038,579</b>	<b>5,160,225</b>	<b>5,292,453</b>	<b>5,345,117</b>
85		4%	-8%	5%	13%						
86	32140.00 Water Sales Tax	72,000	69,075	72,000	72,000	73,440	74,909	76,407	77,935	79,494	81,084
87	34112.00 Collections Recovered	-	-	-	-	-	-	-	-	-	-
88	34231.00 EPS Fees	-	19,368	-	-	-	-	-	-	-	-
89	34541.00 Water Service Charge	<b>2,000,000</b>	<b>2,005,182</b>	<b>2,284,000</b>	<b>2,284,000</b>	<b>2,306,840</b>	<b>2,258,858</b>	<b>2,190,188</b>	<b>2,201,139</b>	<b>2,212,145</b>	<b>2,223,206</b>
	<b>Panasonic Revenues</b>				<b>300,000</b>	<b>1,500,000</b>	<b>2,900,000</b>	<b>2,784,000</b>	<b>2,784,000</b>	<b>2,784,000</b>	<b>2,784,000</b>
90	34550.00 Bulk Water Sales	25,000	117,569	35,000	5,000	35,000	10,000	10,300	10,506	10,716	10,930
91	34560.00 Kansas Setoff Program	4,000	8,045	4,000	4,000	4,000	4,100	4,223	4,307	4,394	4,481
92	34571.00 Connection/Reconnect Fees	5,000	5,760	5,000	5,000	5,200	5,330	5,490	5,600	5,712	5,826
93	34572.00 Water Meter Purchase	45,000	41,839	45,000	60,000	46,000	47,150	48,565	49,536	50,527	51,537
94	34581.00 Late Payment Penalties	12,000	17,350	12,000	12,000	12,500	12,813	13,197	13,461	13,730	14,005
98	<b>Total Revenues</b>	<b>2,163,000</b>	<b>2,284,189</b>	<b>2,457,000</b>	<b>2,742,000</b>	<b>3,982,980</b>	<b>5,313,159</b>	<b>5,132,370</b>	<b>5,146,484</b>	<b>5,160,717</b>	<b>5,175,069</b>
99	<b>Unexpended Appropriations</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
100	<b>Net Change</b>	<b>-126,270</b>	<b>-5,195</b>	<b>51,401</b>	<b>146,310</b>	<b>426,164</b>	<b>435,326</b>	<b>143,790</b>	<b>36,259</b>	<b>-81,736</b>	<b>-120,048</b>
101	<b>Ending Balance</b>	<b>543,578</b>	<b>644,935</b>	<b>696,336</b>	<b>791,245</b>	<b>1,217,409</b>	<b>1,652,735</b>	<b>1,796,525</b>	<b>1,832,785</b>	<b>1,751,048</b>	<b>1,631,000</b>

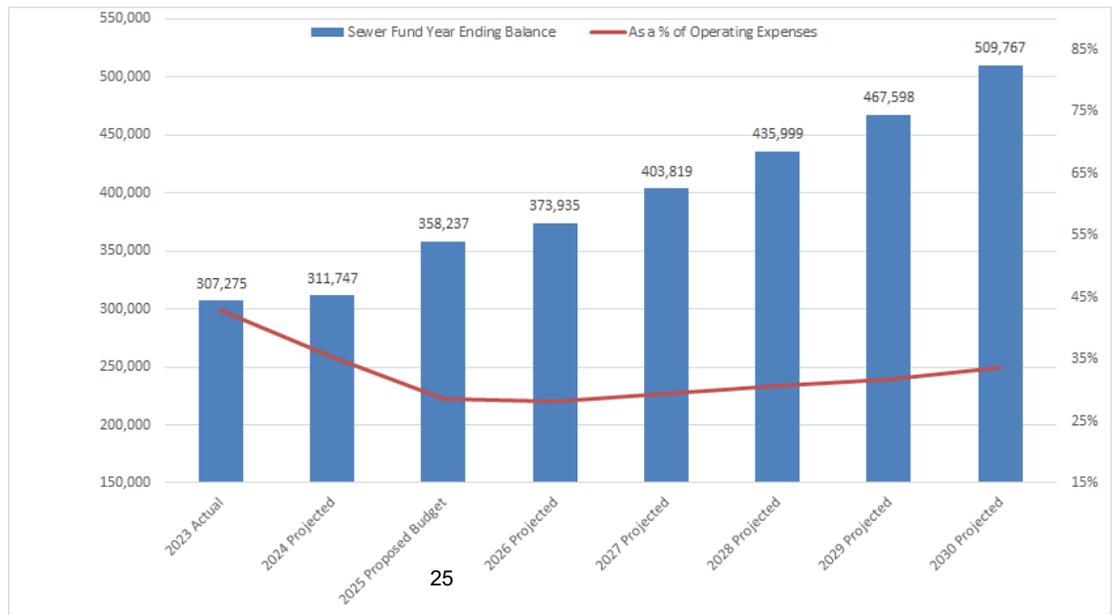


**5-Year Financial Forecast  
Sewer Fund  
Updated July 2024**

Sewer Fund 502	Last Year		This Year		Projected					
	2023 Budget	2023 Audited	2024 Budget	2024 Projected	2025	2026	2027	2028	2029	2030
Beginning Balance	428,251	428,251	307,275	307,275	311,747	358,237	373,935	403,819	435,999	467,598
% of Total Operating Expenses	51%	51%	36%	35%	24%	26%	26%	27%	29%	30%
<b>% Rate Increase Needed</b>	<b>3.0%</b>	<b>4.0%</b>	<b>4.5%</b>	<b>0.0%</b>	<b>2.5%</b>	<b>2.5%</b>	<b>2.5%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>
<b>User Base Growth %</b>	<b>3.0%</b>	<b>3.0%</b>	<b>5.0%</b>	<b>5.0%</b>	<b>5.0%</b>	<b>5.0%</b>	<b>3.0%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>
49000.00 Lease Purchase Payments	15,576	13,100	32,660	32,660	47,040	60,304	61,304	61,304	64,093	55,633
49110.00 Electric Utility Loan	-	-	-	-	-	-	-	-	-	-
<b>PENA 49000.00 Lease Purchase Payments</b>										
CAP OUTLAY	15,576	13,090	32,660	32,660	47,040	60,304	61,304	61,304	64,093	55,633
Acct Class: COMM COMMODITIES										
44310.00 Office Supplies	500	536	500	500	500	515	530	546	563	580
44315.00 Office Equipment	500	-	500	500	500	515	530	546	563	580
44320.00 Cleaning Supplies	100	19	100	100	100	103	106	109	113	116
44350.00 Chemicals	44,000	27,408	50,000	75,000	70,000	75,705	80,315	84,379	88,649	93,135
44500.00 Tools & Equipment	6,000	19,206	6,000	12,000	6,000	6,180	6,365	6,556	6,753	6,956
44501.00 Safety Equip/Supplies	1,200	544	500	500	500	515	530	546	563	580
44505.00 Fasteners & Small Parts	400	-	400	400	400	412	424	437	450	464
44510.00 Computer Software/Hardware	5,500	(600)	-	400	-	-	-	-	-	-
44600.00 Repair Parts	5,000	12,609	10,000	10,000	10,000	10,300	10,609	10,927	11,255	11,593
44700.00 Gasoline	4,000	-	4,000	4,000	4,000	4,120	4,244	4,371	4,502	4,637
46000.00 Equipment Maintenance & Repair	25,000	13,865	25,000	25,000	25,000	25,750	26,523	27,318	28,138	28,982
46200.00 Vehicle Repair And Maintenance	1,000	-	1,000	1,000	1,000	1,030	1,061	1,093	1,126	1,159
<b>PENA 44350.00 Chemicals</b>				8,603	40,660	40,683	41,904	43,161	44,456	45,789
<b>PENA 44500.00 Tools &amp; Equipment</b>				57	290	277	277	279	282	285
46400.00 Building Improvemts/Maint	2,000	191	2,000	2,000	2,000	2,060	2,122	2,185	2,251	2,319
<b>SUBTOTAL</b>	<b>95,200</b>	<b>73,776</b>	<b>100,000</b>	<b>140,061</b>	<b>160,950</b>	<b>168,165</b>	<b>175,541</b>	<b>182,456</b>	<b>189,662</b>	<b>197,173</b>
CONTRACTURAL										
41210.00 Meals & Refreshments	300	113	500	500	500	515	530	546	563	580
42050.00 Utilities	140,000	147,629	160,000	160,000	163,200	176,501	187,250	196,725	206,679	217,137
42100.00 Uniform Fees	1,000	1,152	1,000	1,000	1,000	1,030	1,061	1,093	1,126	1,159
42250.00 Liability Insurance	8,500	11,848	10,000	10,000	10,000	10,300	10,609	10,927	11,255	11,593
43000.00 Dues & Membership Fees	1,500	610	1,500	1,500	1,500	1,545	1,591	1,639	1,688	1,739
43500.00 Data Processing Services	1,344	1,050	-	-	-	-	-	-	-	-
43700.00 Training/School	1,500	1,012	1,500	1,500	1,500	1,545	1,591	1,639	1,688	1,739
44020.00 Contractual Bldg Maint&Repair	500	-	1,000	1,000	1,000	1,030	1,061	1,093	1,126	1,159
44030.00 Contractual Equip Maint&Repair	15,000	11,676	12,000	12,000	12,000	12,360	12,731	13,113	13,506	13,911
44040.00 Contract Vehicle Maint&Repair	1,500	479	1,500	1,500	1,500	1,545	1,591	1,639	1,688	1,739
44060.00 Shop Maint & Repair	7,000	7,705	8,500	8,500	8,500	8,755	9,018	9,288	9,567	9,854
44120.00 Hauling	28,000	27,675	28,000	28,000	28,000	28,840	29,705	30,596	31,514	32,460
44200.00 Equipment Lease & Rentals	3,000	1,018	1,200	1,200	1,200	1,236	1,273	1,311	1,351	1,391
44220.00 Misc contractual services	15,000	30,872	15,000	15,000	15,000	15,450	15,914	16,391	16,883	17,389
45700.00 Mowing Contract	1,000	450	1,000	1,000	1,000	1,030	1,061	1,093	1,126	1,159
48700.00 Sampling & Testing	15,000	21,883	15,000	15,000	15,000	15,450	15,914	16,391	16,883	17,389
49200.00 Sewer Line Cleaning	25,000	25,640	25,000	25,000	25,000	25,750	26,523	27,318	28,138	28,982
<b>PENA 42050.00 Utilities</b>				18,354	119,796	119,850	122,696	125,627	128,645	131,755
<b>PENA 42250.00 Liability Insurance</b>				1,147	5,809	5,535	5,535	5,589	5,644	5,700
<b>PENA 44030.00 Contractual Equip</b>				1,377	6,970	6,642	6,642	6,707	6,773	6,839
<b>PENA 44120.00 Hauling</b>				3,212	16,264	15,498	15,498	15,650	15,804	15,959
<b>PENA 44200.00 Equipment Lease &amp; Rentals</b>				138	697	664	664	671	677	684
<b>PENA 48700.00 Sampling &amp; Testing</b>				1,721	8,713	8,303	8,303	8,384	8,466	8,549
<b>SUBTOTAL</b>	<b>265,144</b>	<b>290,813</b>	<b>282,700</b>	<b>308,647</b>	<b>444,149</b>	<b>459,375</b>	<b>476,761</b>	<b>493,431</b>	<b>510,789</b>	<b>528,865</b>
49800.00 Previous YR Expenses										
49994.00 Transfer to General Fund	17,559	17,559	17,559	-	-	-	-	-	-	-
49995.00 Transfer to Debt Service Fund	70,000	70,000	35,000	15,000	50,000	70,000	70,000	70,000	70,000	70,000
NEW DEBT	70,000	70,000	30,000	15,000	30,000	30,000	30,000	30,000	30,000	30,000
Transfer to Sewer Maintenance Fnd	20,000	15,000	20,000	10,000	20,000	20,600	21,218	21,855	22,510	23,185
<b>PENA Transfer to Sewer Maintenance Fnd</b>					25,000	50,000	50,000	50,000	50,000	50,000
49998.00 Transfer To Elect. Util		-								
Transfer to Technology	\$ 1,325	\$ 1,325	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,905	\$ 14,322	\$ 14,752	\$ 15,194	\$ 15,650
<b>SUBTOTAL</b>	<b>178,884</b>	<b>173,884</b>	<b>116,059</b>	<b>53,500</b>	<b>138,500</b>	<b>184,505</b>	<b>185,540</b>	<b>186,606</b>	<b>187,705</b>	<b>188,836</b>

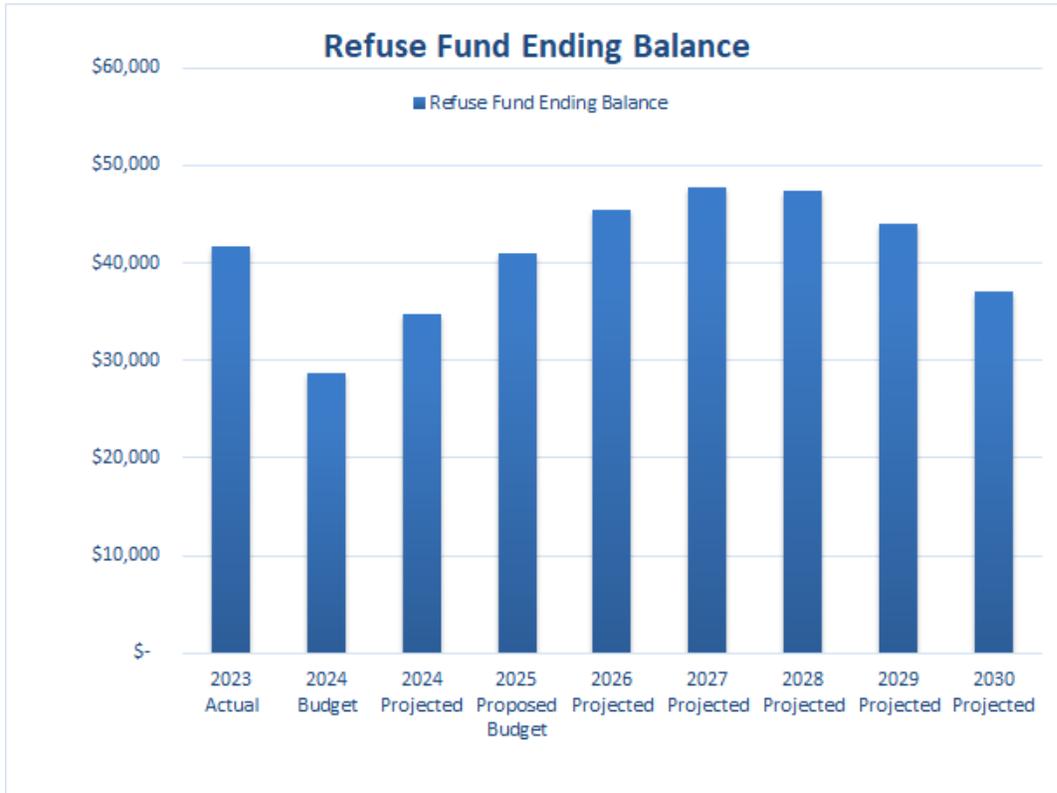
**5-Year Financial Forecast  
Sewer Fund  
Updated July 2024**

Sewer Fund 502	Last Year		This Year		Projected					
	2023 Budget	2023 Audited	2024 Budget	2024 Projected	2025	2026	2027	2028	2029	2030
PERSONNEL										
41100.00 Salaries & Wages	236,797	215,571	233,710	250,000	311,168	326,726	339,795	353,387	367,523	382,224
41110.00 Overtime	2,000	5,989	3,000	5,700	3,000	3,090	3,183	3,278	3,377	3,478
41135.00 HSA	-	-	-	-	-	-	-	-	-	-
41140.00 FICA/Medicare	12,545	16,772	18,108	19,000	18,108	18,652	19,211	19,787	20,381	20,992
41150.00 KPERS	15,463	20,823	24,286	26,000	24,290	25,019	25,769	26,542	27,339	28,159
41170.00 SUTA	-	-	-	-	-	-	-	-	-	-
PENA 41100.00 Salaries & Wages					70,000	73,500	76,440	79,498	82,678	85,985
PENA 41110.00 Overtime					2,000	2,060	2,122	2,185	2,251	2,319
PENA 41135.00 HSA										
PENA 41140.00 FICA/Medicare					4,074	4,237	4,406	4,582	4,766	4,956
PENA 41150.00 KPERS					5,464	5,683	5,853	6,029	6,210	6,396
<b>SUBTOTAL</b>	<b>266,805</b>	<b>259,155</b>	<b>279,105</b>	<b>300,700</b>	<b>438,104</b>	<b>458,966</b>	<b>476,780</b>	<b>495,289</b>	<b>514,523</b>	<b>534,508</b>
<b>SUBTOTAL</b>	<b>821,609</b>	<b>810,718</b>	<b>810,524</b>	<b>835,568</b>	<b>1,228,743</b>	<b>1,331,315</b>	<b>1,375,926</b>	<b>1,419,087</b>	<b>1,466,772</b>	<b>1,505,015</b>
41135.00 HSA	1,500	2,000	3,500	3,500	3,605	3,713	3,825	3,939	4,057	4,179
41156.00 AFLAC	-	-	-	-	-	-	-	-	-	-
41160.00 Health/Accident Insurance	20,625	25,561	37,513	37,300	37,513	39,014	40,574	42,197	43,885	45,641
41170.00 SUTA	162	1,933	234	235	234	241	248	255	263	271
41190.00 Workers Compensation	3,280	4,028	5,417	5,425	5,417	5,579	5,747	5,919	6,097	6,280
	25,567	33,522	46,664	46,460	46,769	48,547	50,394	52,311	54,302	56,370
	25,567	33,522	46,664	46,460	46,769	48,547	50,394	52,311	54,302	56,370
<b>TOTAL EXPENSES</b>	<b>847,176</b>	<b>844,240</b>	<b>857,187</b>	<b>882,028</b>	<b>1,275,512</b>	<b>1,379,862</b>	<b>1,426,319</b>	<b>1,471,398</b>	<b>1,521,074</b>	<b>1,561,386</b>
	17.1%									
<b>34542.00 Sewer Service Charge</b>	<b>678,000</b>	<b>697,792</b>	<b>741,000</b>	<b>741,000</b>	<b>797,501</b>	<b>858,311</b>	<b>906,162</b>	<b>942,770</b>	<b>980,858</b>	<b>1,020,485</b>
<b>Panasonic Revenues</b>				<b>85,000</b>	<b>450,000</b>	<b>461,250</b>	<b>472,781</b>	<b>482,237</b>	<b>491,882</b>	<b>501,719</b>
34571.00 Connection/Reconnect Fees	1,500	-	1,500	20,000	1,500	1,500	1,500	1,500	1,500	1,500
34574.00 Sewer Inspections	3,000	5,342	4,000	6,000	4,000	4,000	4,000	4,000	4,000	4,000
34581.00 Late Payment Penalties	1,000	7,312	4,000	4,500	4,000	4,000	4,000	4,000	4,000	4,000
39999.00 Transfer In (from Water)	68,803	-	30,000	30,000	30,000	31,500	32,760	34,070	35,433	36,851
Transfer in from Sewer Development Fee	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	-	12,818	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>752,303</b>	<b>723,264</b>	<b>780,500</b>	<b>886,500</b>	<b>1,287,001</b>	<b>1,360,561</b>	<b>1,421,203</b>	<b>1,468,578</b>	<b>1,517,673</b>	<b>1,568,555</b>
<b>Unexpended Appropriations</b>	<b>30,000</b>		<b>35,000</b>	<b>0</b>	<b>35,000</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>-64,873</b>	<b>-120,976</b>	<b>-41,687</b>	<b>4,472</b>	<b>46,489</b>	<b>15,699</b>	<b>29,884</b>	<b>32,180</b>	<b>31,599</b>	<b>42,169</b>
<b>Ending Balance</b>	<b>363,378</b>	<b>307,275</b>	<b>265,588</b>	<b>311,747</b>	<b>358,237</b>	<b>373,935</b>	<b>403,819</b>	<b>435,999</b>	<b>467,598</b>	<b>509,767</b>



**5-Year Financial Forecast  
Updated July, 2024**

	2023 Actual	2024 Budget	2024 Projected	2025 Proposed Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>REFUSE FUND (503)</b>									
Beginning Balance	\$ 38,663	\$ 41,734	\$ 41,734	\$ 34,834	\$ 40,934	\$ 45,504	\$ 47,703	\$ 47,436	\$ 43,963
Refuse Rate Increase (%)		0.0%		0%	0%				
Refuse Charge Billed	\$ 516,795	\$ 538,650	\$ 518,000	\$ 540,000	\$ 561,600	\$ 584,064	\$ 607,427	\$ 637,798	\$ 669,688
Fuel Surcharge	\$ 51,487	\$ 60,000	\$ 42,500	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Curbside Recycling	\$ 118,220	\$ 125,000	\$ 120,000	\$ 130,000	\$ 135,200	\$ 140,608	\$ 146,232	\$ 153,544	\$ 161,221
Late Payment Penalties	\$ 6,218	\$ 3,000	\$ 5,000	\$ 5,000	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
Charges for Special Pickups	\$ 1,120	\$ 350	\$ 100	\$ 100	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350
Accounts Receivable	\$ 2,323	\$ -	\$ -	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)
Total Refuse Revenues (Less Beginning Bal.)	\$ 696,164	\$ 727,000	\$ 685,600	\$ 733,100	\$ 760,650	\$ 788,522	\$ 817,509	\$ 855,192	\$ 894,759
Total Refuse Appropriations	\$ 693,093	\$ 740,000	\$ 692,500	\$ 727,000	\$ 756,080	\$ 786,323	\$ 817,776	\$ 858,665	\$ 901,598
Annual Refuse Appropriation Increase	0.0%	0.0%	0.0%	0.0%	4.0%	4.0%	4.0%	5.0%	5.0%
<b>Refuse Fund Ending Balance</b>	<b>\$ 41,734</b>	<b>\$ 28,734</b>	<b>\$ 34,834</b>	<b>\$ 40,934</b>	<b>\$ 45,504</b>	<b>\$ 47,703</b>	<b>\$ 47,436</b>	<b>\$ 43,963</b>	<b>\$ 37,123</b>
<b>As % Of Operating Expenses</b>	<b>6.0%</b>	<b>3.9%</b>	<b>5.0%</b>	<b>5.6%</b>	<b>6.0%</b>	<b>6.1%</b>	<b>5.8%</b>	<b>5.1%</b>	<b>4.1%</b>

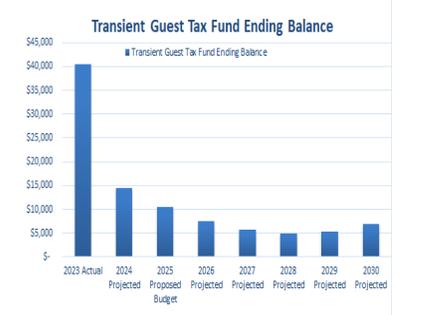
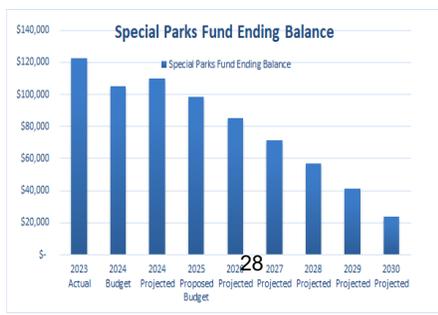
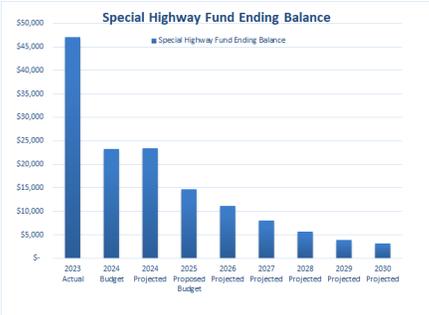


# 5-YEAR FORECAST ALL OTHER FUNDS

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

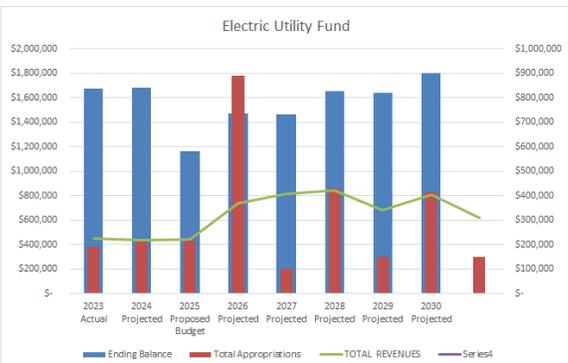
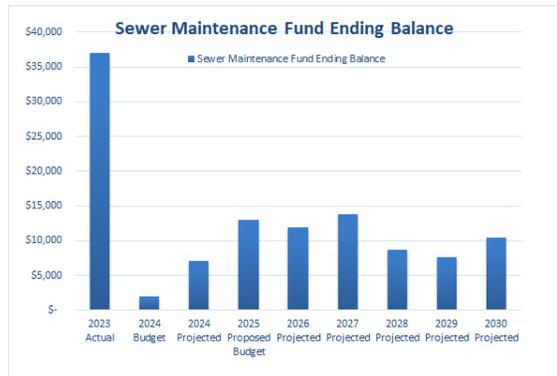
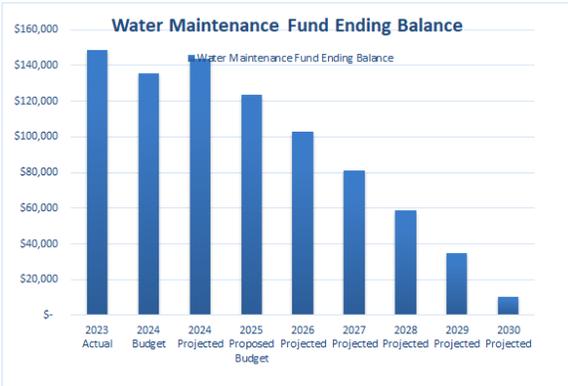
**5-Year Financial Forecast  
Updated July, 2024**

	2023 Actual	2024 Budget	2024 Projected	2025 Proposed Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>SPECIAL HIGHWAY FUND (202)</b>									
Beginning Balance	\$ 63,233	\$ 47,130	\$ 47,130	\$ 23,480	\$ 14,680	\$ 11,166	\$ 8,097	\$ 5,635	\$ 3,950
Special Highway Funds	\$ 173,897	\$ 176,200	\$ 176,350	\$ 176,200	\$ 181,486	\$ 186,931	\$ 192,538	\$ 198,315	\$ 204,264
TOTAL REVENUES (Less Beginning Bal.)	\$ 173,897	\$ 176,200	\$ 176,350	\$ 176,200	\$ 181,486	\$ 186,931	\$ 192,538	\$ 198,315	\$ 204,264
Appropriation--Transfer to Debt Service Fund	\$ 15,000	\$ 25,000	\$ 25,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Appropriation--Road Paving (Asphalt)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Appropriation--Transfer to CIF	\$ 175,000	\$ 175,000	\$ 175,000	\$ 150,000	\$ 150,000	\$ 155,000	\$ 160,000	\$ 165,000	\$ 170,000
Total Special Highway Appropriations	\$ 190,000	\$ 200,000	\$ 200,000	\$ 185,000	\$ 185,000	\$ 190,000	\$ 195,000	\$ 200,000	\$ 205,000
<b>Special Highway Fund Ending Balance</b>	<b>\$ 47,130</b>	<b>\$ 23,330</b>	<b>\$ 23,480</b>	<b>\$ 14,680</b>	<b>\$ 11,166</b>	<b>\$ 8,097</b>	<b>\$ 5,635</b>	<b>\$ 3,950</b>	<b>\$ 3,214</b>
<b>SPECIAL PARKS FUND (203)</b>									
Beginning Balance	\$ 105,024	\$ 122,904	\$ 122,904	\$ 110,302	\$ 98,302	\$ 85,442	\$ 71,688	\$ 57,005	\$ 41,132
Kaw Sand CUP	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Park Fees	\$ 20,053	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,450	\$ 15,914	\$ 16,391	\$ 16,883	\$ 17,389
Donations, Gifts, Fundraising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Liquor Tax (1/2 Prior to 2022, then 1/3)	\$ 32,827	\$ 32,398	\$ 32,398	\$ 33,000	\$ 33,990	\$ 35,010	\$ 36,060	\$ 37,142	\$ 38,256
TOTAL REVENUES (Less Beginning Bal.)	\$ 62,880	\$ 52,398	\$ 57,398	\$ 58,000	\$ 59,440	\$ 60,923	\$ 62,451	\$ 64,024	\$ 65,645
Transfer to Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facility Enhancements (Park Board Directed)	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,800	\$ 21,632	\$ 22,497	\$ 23,622	\$ 24,803
Transfer to CIF	\$ 45,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 51,500	\$ 53,045	\$ 54,636	\$ 56,275	\$ 57,964
Total Special Parks Appropriations	\$ 45,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 72,300	\$ 74,677	\$ 77,134	\$ 79,898	\$ 82,767
<b>Special Parks Fund Ending Balance</b>	<b>\$ 122,904</b>	<b>\$ 105,302</b>	<b>\$ 110,302</b>	<b>\$ 98,302</b>	<b>\$ 85,442</b>	<b>\$ 71,688</b>	<b>\$ 57,005</b>	<b>\$ 41,132</b>	<b>\$ 24,010</b>
<b>TRANSIENT GUEST TAX FUND (205)</b>									
Beginning Balance	\$ 30,827	\$ 40,524	\$ 40,524	\$ 14,524	\$ 10,524	\$ 7,574	\$ 5,706	\$ 4,951	\$ 5,344
Transient Guest Tax	\$ 40,697	\$ 32,000	\$ 43,000	\$ 35,000	\$ 36,050	\$ 37,132	\$ 38,245	\$ 39,393	\$ 40,575
TOTAL REVENUES (Less Beginning Bal.)	\$ 40,697	\$ 32,000	\$ 43,000	\$ 35,000	\$ 36,050	\$ 37,132	\$ 38,245	\$ 39,393	\$ 40,575
EDC Support	\$ -	\$ 32,000	\$ 32,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
<b>One-Time Balance Allocation to Chamner</b>			<b>\$ 33,000</b>						
Economic Dev. and Tourism	\$ 31,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Total Transient Guest Appropriations	\$ 31,000	\$ 36,000	\$ 69,000	\$ 39,000	\$ 39,000	\$ 39,000	\$ 39,000	\$ 39,000	\$ 39,000
<b>Transient Guest Tax Fund Ending Balance</b>	<b>\$ 40,524</b>	<b>\$ 36,524</b>	<b>\$ 14,524</b>	<b>\$ 10,524</b>	<b>\$ 7,574</b>	<b>\$ 5,706</b>	<b>\$ 4,951</b>	<b>\$ 5,344</b>	<b>\$ 6,918</b>
<b>WATERMAINTENANCE FUND (209) (Previously Water Development Fee Fund)</b>									
Beginning Balance	\$ 125,033	\$ 148,576	\$ 148,576	\$ 143,576	\$ 123,576	\$ 102,776	\$ 81,144	\$ 58,647	\$ 35,025
Water Develop. Revenues	\$ 43,543	\$ 27,000	\$ 35,000	\$ 35,000	\$ 32,000	\$ 33,280	\$ 34,611	\$ 36,342	\$ 38,159
Transfer from Water Fund	\$ -	\$ 45,000	\$ 45,000	\$ 45,000	\$ 46,350	\$ 47,972	\$ 49,651	\$ 51,389	\$ 53,188
PENA Transfer From Water Fund	\$ -	\$ -	\$ -	\$ 50,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000
TOTAL REVENUES (Less Beginning Bal.)	\$ 43,543	\$ 72,000	\$ 80,000	\$ 130,000	\$ 728,350	\$ 731,252	\$ 734,262	\$ 737,731	\$ 741,347
Transfer to Debt Service	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,800	\$ 21,632	\$ 22,497	\$ 23,622	\$ 24,803
Facility Maintenance & Preservation	\$ -	\$ 65,000	\$ 65,000	\$ 130,000	\$ 728,350	\$ 731,252	\$ 734,262	\$ 737,731	\$ 741,347
Total Water Develop. Appropriations	\$ 20,000	\$ 85,000	\$ 85,000	\$ 150,000	\$ 749,150	\$ 752,884	\$ 756,760	\$ 761,353	\$ 766,150
<b>Water Maintenance Fund Ending Balance</b>	<b>\$ 148,576</b>	<b>\$ 135,576</b>	<b>\$ 143,576</b>	<b>\$ 123,576</b>	<b>\$ 102,776</b>	<b>\$ 81,144</b>	<b>\$ 58,647</b>	<b>\$ 35,025</b>	<b>\$ 10,221</b>
<b>SEWER MAINTENANCE FUND (210) (Previously Sewer Development Fee Fund)</b>									
Beginning Balance	\$ 70,112	\$ 37,023	\$ 37,023	\$ 7,023	\$ 13,023	\$ 11,903	\$ 13,772	\$ 8,744	\$ 7,577
Sewer Develop. Revenues	\$ 18,000	\$ 25,000	\$ 40,000	\$ 57,000	\$ 59,280	\$ 61,651	\$ 64,117	\$ 67,323	\$ 70,689
Transfer from Sewer Fund	\$ 15,000	\$ 20,000	\$ 10,000	\$ 20,000	\$ 20,600	\$ 21,218	\$ 21,855	\$ 22,510	\$ 23,185
PENA Transfer From Sewer Fund	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
TOTAL REVENUES (Less Beginning Bal.)	\$ 33,000	\$ 45,000	\$ 50,000	\$ 102,000	\$ 104,880	\$ 107,869	\$ 110,972	\$ 114,833	\$ 118,875
Transfer to Debt Service	\$ 44,000	\$ 45,000	\$ 45,000	\$ 46,000	\$ 46,000	\$ 46,000	\$ 46,000	\$ 46,000	\$ 46,000
Transfer to Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facility Maintenance & Preservation	\$ 22,089	\$ 35,000	\$ 35,000	\$ 50,000	\$ 60,000	\$ 60,000	\$ 70,000	\$ 70,000	\$ 70,000
Total Sewer Develop. Appropriations	\$ 66,089	\$ 80,000	\$ 80,000	\$ 96,000	\$ 106,000	\$ 106,000	\$ 116,000	\$ 116,000	\$ 116,000
<b>Sewer Maintenance Fund Ending Balance</b>	<b>\$ 37,023</b>	<b>\$ 2,023</b>	<b>\$ 7,023</b>	<b>\$ 13,023</b>	<b>\$ 11,903</b>	<b>\$ 13,772</b>	<b>\$ 8,744</b>	<b>\$ 7,577</b>	<b>\$ 10,452</b>
<b>ELECTRIC UTILITY FUND (602)</b>									
Beginning Balance	\$ 1,645,960	\$ 1,679,586	\$ 1,679,586	\$ 1,686,111	\$ 1,166,018	\$ 1,473,668	\$ 1,464,524	\$ 1,654,319	\$ 1,644,896
Interest Income	\$ 69,326	\$ 50,000	\$ 100,000	\$ 100,000	\$ 75,000	\$ 50,000	\$ 40,000	\$ 40,000	\$ 40,000
General Fund Vehicle Purchase Payments	\$ 128,824	\$ 89,613	\$ 89,613	\$ 190,865	\$ 224,999	\$ 213,206	\$ 184,697	\$ 248,644	\$ 135,467
Water Fund Vehicle Purchase Payments	\$ 12,912	\$ 57,000	\$ 12,912	\$ 69,292	\$ 69,292	\$ 69,292	\$ 69,292	\$ 69,292	\$ 70,000
Sewer Fund Vehicle Purchase Payments	\$ -	\$ -	\$ -	\$ -	\$ 35,358	\$ 35,358	\$ 35,358	\$ 35,358	\$ 26,624
Vehicle Sales / Salvage	\$ 15,125	\$ 20,000	\$ 20,000	\$ 9,750	\$ 3,000	\$ 54,750	\$ 10,448	\$ 12,281	\$ 35,893
TOTAL REVENUES	\$ 226,187	\$ 216,613	\$ 222,525	\$ 369,907	\$ 407,650	\$ 422,606	\$ 339,795	\$ 405,576	\$ 307,984
Trucks / Equipment Purchases	\$ 123,235	\$ 176,000	\$ 176,000	\$ 790,000	\$ -	\$ 281,750	\$ -	\$ 265,000	\$ -



**5-Year Financial Forecast  
Updated July, 2024**

	2023 Actual	2024 Budget	2024 Projected	2025 Proposed Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Transfer to Capital Improvement	\$ 69,326	\$ 40,000	\$ 40,000	\$ 100,000	\$ 100,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Total Appropriations	\$ 192,561	\$ 216,000	\$ 216,000	\$ 890,000	\$ 100,000	\$ 431,750	\$ 150,000	\$ 415,000	\$ 150,000
<b>Ending Balance</b>	<b>\$ 1,679,586</b>	<b>\$ 1,680,199</b>	<b>\$ 1,686,111</b>	<b>\$ 1,166,018</b>	<b>\$ 1,473,668</b>	<b>\$ 1,464,524</b>	<b>\$ 1,654,319</b>	<b>\$ 1,644,896</b>	<b>\$ 1,802,879</b>
<b>PUBLIC ART FUND (216)</b>									
Beginning Balance	\$ -	\$ 5,297	\$ 5,297	\$ 5,297	\$ 5,297	\$ 5,297	\$ 5,297	\$ 5,297	\$ 5,297
Transfer from General	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
TOTAL REVENUES (Less Beginning Bal.)	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Total Public Art Fund Appropriations	\$ 19,704	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
<b>Ending Balance</b>	<b>\$ 5,297</b>	<b>\$ 5,297</b>	<b>\$ 5,297</b>	<b>\$ 5,297</b>	<b>\$ 5,297</b>	<b>\$ 5,297</b>	<b>\$ 5,297</b>	<b>\$ 5,297</b>	<b>\$ 5,297</b>
<b>SPONSORSHIP FUND (211)</b>									
Beginning Balance	\$ 35,853	\$ 40,403	\$ 40,403	\$ 35,903	\$ 31,403	\$ 26,768	\$ 21,994	\$ 17,076	\$ 12,012
Donations	\$ 4,550	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,695	\$ 6,896	\$ 7,103	\$ 7,316	\$ 7,535
TOTAL REVENUES (Less Beginning Bal.)	\$ 4,550	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,695	\$ 6,896	\$ 7,103	\$ 7,316	\$ 7,535
Total Sponsorship Fund Appropriations	\$ -	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,330	\$ 11,670	\$ 12,020	\$ 12,381	\$ 12,752
<b>Ending Balance</b>	<b>\$ 40,403</b>	<b>\$ 35,903</b>	<b>\$ 35,903</b>	<b>\$ 31,403</b>	<b>\$ 26,768</b>	<b>\$ 21,994</b>	<b>\$ 17,076</b>	<b>\$ 12,012</b>	<b>\$ 6,795</b>
<b>COMMUNITY CENTER BUILDING MAINTENANCE (212)</b>									
Beginning Balance	\$ -	\$ 31,417	\$ 31,417	\$ 33,417	\$ 28,417	\$ 28,417	\$ 27,217	\$ 24,781	\$ 21,072
Transfer In from General	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
TOTAL REVENUES (Less Beginning Bal.)	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Building Improvements	\$ 8,583	\$ 38,000	\$ 38,000	\$ 45,000	\$ 40,000	\$ 41,200	\$ 42,436	\$ 43,709	\$ 45,020
<b>Ending Balance</b>	<b>\$ 31,417</b>	<b>\$ 33,417</b>	<b>\$ 33,417</b>	<b>\$ 28,417</b>	<b>\$ 28,417</b>	<b>\$ 27,217</b>	<b>\$ 24,781</b>	<b>\$ 21,072</b>	<b>\$ 16,052</b>
<b>AQUATIC CENTER MAINTENANCE FUND (213)</b>									
Beginning Balance	\$ 7,197	\$ 4,412	\$ 4,412	\$ 4,412	\$ 3,912	\$ 3,397	\$ 2,866	\$ 2,320	\$ 1,757
Transfer In from General	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,900	\$ 31,827	\$ 32,782	\$ 33,765	\$ 34,778
TOTAL REVENUES (Less Beginning Bal.)	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,900	\$ 31,827	\$ 32,782	\$ 33,765	\$ 34,778
Building Improvements	\$ 32,785	\$ 30,000	\$ 30,000	\$ 30,500	\$ 31,415	\$ 32,357	\$ 33,328	\$ 34,328	\$ 35,358
<b>Ending Balance</b>	<b>\$ 4,412</b>	<b>\$ 4,412</b>	<b>\$ 4,412</b>	<b>\$ 3,912</b>	<b>\$ 3,397</b>	<b>\$ 2,866</b>	<b>\$ 2,320</b>	<b>\$ 1,757</b>	<b>\$ 1,177</b>
<b>TECHNOLOGY FUND (214)</b>									
Beginning Balance	\$ 12,851	\$ 11,087	\$ 11,087	\$ 10,687	\$ 2,387	\$ 594	\$ 650	\$ 2,643	\$ 6,671
Transfer In from General	\$ 17,750	\$ 138,000	\$ 138,000	\$ 143,000	\$ 147,290	\$ 152,445	\$ 157,781	\$ 163,303	\$ 169,019
Transfer in From Water	\$ 3,125	\$ 20,500	\$ 20,500	\$ 20,500	\$ 21,013	\$ 21,538	\$ 22,076	\$ 22,628	\$ 23,194
Transfer In From Sewer	\$ 1,325	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,905	\$ 14,322	\$ 14,752	\$ 15,194	\$ 15,650
TOTAL REVENUES (Less Beginning Bal.)	\$ 22,200	\$ 172,000	\$ 172,000	\$ 177,000	\$ 182,208	\$ 188,305	\$ 194,609	\$ 201,126	\$ 207,863
Computer Software & Hardware	\$ 23,964	\$ 122,700	\$ 122,700	\$ 135,600	\$ 135,000	\$ 138,375	\$ 141,834	\$ 145,380	\$ 149,015
IT Services		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,875	\$ 26,781	\$ 27,718	\$ 28,688
Equip Leases & Rentals		\$ 24,700	\$ 24,700	\$ 24,700	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
<b>Ending Balance</b>	<b>\$ 11,087</b>	<b>\$ 10,687</b>	<b>\$ 10,687</b>	<b>\$ 2,387</b>	<b>\$ 594</b>	<b>\$ 650</b>	<b>\$ 2,643</b>	<b>\$ 6,671</b>	<b>\$ 12,831</b>
<b>Park Maintenance Fund (215)</b>									
Beginning Balance	\$ -	\$ -	\$ 7,339	\$ 7,339	\$ 2,339	\$ 2,339	\$ 2,339	\$ 2,339	\$ 2,339
Transfer In from General	35000	35000	35000	35000	36050	37131.5	38,245	39,393	40,575
TOTAL REVENUES (Less Beginning Bal.)	35000	35000	35000	35000	35000	35000	35000	35000	35000
Improvements	27661	35000	35000	40000	35000	35000	35000	35000	35000
<b>Ending Balance</b>	<b>\$ 7,339</b>	<b>\$ -</b>	<b>\$ 7,339</b>	<b>\$ 2,339</b>	<b>\$ 2,339</b>	<b>\$ 2,339</b>	<b>\$ 2,339</b>	<b>\$ 2,339</b>	<b>\$ 2,339</b>



# 5-YEAR FORECAST VEHICLE AND EQUIPMENT REPLACEMENT PROGRAM



City of De Soto, Kansas Vehicle & Equipment Replacement Program														
Contractor's Equipment Replacement Annual Lease Schedule														
As of June 26th 2024														
Unit #	Original Equipment Description (2017 or Prior)	Replacement Equipment Description	Color Codes	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
			First Payment											
			Second - Last payment											
			Replacement estimate											
			Second Replacement											
6-9	Parks Department													
	Kubota Tractor	Kubota L3560HSTC-1E		\$ 7,980	\$ 7,980	\$ 7,980	\$ 9,177	\$ 9,177	\$ 9,177	\$ 9,177	\$ 9,177	\$ 10,554	\$ 10,554	\$ 10,554
6-5	Kubota RTV-X900W-H	Kubota RTV-X900W-H		\$ 6,300	\$ 6,300	\$ 6,300	\$ 7,245	\$ 7,245	\$ 7,245	\$ 7,245	\$ 7,245	\$ 8,332	\$ 8,332	\$ 8,332
		<b>Total Parks</b>		\$ 14,280	\$ 14,280	\$ 14,280	\$ 16,422	\$ 16,422	\$ 16,422	\$ 16,422	\$ 16,422	\$ 18,885	\$ 18,885	\$ 18,885
	<b>Street Department</b>													
6-8	Kubota Tractor	Kubota Tractor		\$ 6,929	\$ 7,968	\$ 7,968	\$ 7,968	\$ 7,968	\$ 9,164	\$ 9,164	\$ 9,164	\$ 9,164	\$ 9,164	\$ 9,164
?	Case 586H 4wd Forklift	Case 586H 4wd Forklift		\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 16,100	\$ 16,100	\$ 16,100	\$ 16,100	\$ 16,100	\$ 18,515	\$ 18,515
		410L Wheel Loader Backhoe		\$ 17,278	\$ 17,278	\$ 19,870	\$ 19,870	\$ 19,870	\$ 19,870	\$ 19,870	\$ 22,850	\$ 22,850	\$ 22,850	\$ 22,850
5-9	John Deere 544 P Wheel Loader	John Deere 544 P Wheel Loader		\$ 27,368	\$ 27,368	\$ 27,368	\$ 27,368	\$ 31,473	\$ 31,473	\$ 31,473	\$ 31,473	\$ 31,473	\$ 36,194	\$ 36,194
?	Stone Asphalt Roller/Compactor	Case Asphalt Roller		\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	\$ 18,975	\$ 18,975	\$ 18,975	\$ 18,975	\$ 18,975	\$ 21,821	\$ 21,821
5-5	Bobcat Skid-Steer Loader	Bobcat Skid-Steer Loader		\$ 18,192	\$ 18,192	\$ 19,102	\$ 19,102	\$ 19,102	\$ 19,102	\$ 19,102	\$ 21,967	\$ 21,967	\$ 21,967	\$ 21,967
		<b>Total Streets</b>		\$ 100,267	\$ 101,306	\$ 104,808	\$ 104,808	\$ 113,488	\$ 114,683	\$ 114,683	\$ 120,529	\$ 120,529	\$ 130,511	\$ 121,347
	<b>Water Department</b>													
5-7	Murphy Tractor Backhoe	Murphy Tractor Backhoe		\$ 30,670	\$ 30,670	\$ 30,670	\$ 30,670	\$ 35,271	\$ 35,271	\$ 35,271	\$ 35,271	\$ 35,271	\$ 40,561	\$ 40,561
8-3	Vermeer LP 855 SDT Vacuum unit	TBD		\$ 18,120	\$ 18,120	\$ 20,838	\$ 20,838	\$ 20,838	\$ 20,838	\$ 20,838	\$ 23,964	\$ 23,964	\$ 23,964	\$ 23,964
5-4	Bobcat Mini Excavator	TBD		\$ 13,008	\$ 13,008	\$ 13,008	\$ 13,008	\$ 14,959	\$ 14,959	\$ 14,959	\$ 14,959	\$ 14,959	\$ 17,203	\$ 17,203
	SD Trailer Lp800 w/boom	TBD		\$ 17,004	\$ 17,004	\$ 17,004	\$ 19,555	\$ 19,555	\$ 19,555	\$ 19,555	\$ 19,555	\$ 22,488	\$ 22,488	\$ 22,488
5-10?	Clark DPR 25 Forklift	Clark GTSS30 6,000 Lb Capacity		\$ 5,625	\$ 5,625	\$ 5,625	\$ 6,469	\$ 6,469	\$ 6,469	\$ 6,469	\$ 6,469	\$ 7,439	\$ 7,439	\$ 7,439
NEW	N/A	John Deere 50G Compact		\$ 12,000	\$ 12,000	\$ 12,000	\$ 13,800	\$ 13,800	\$ 13,800	\$ 13,800	\$ 13,800	\$ 15,870	\$ 18,251	\$ 18,251
		<b>Total Water</b>		\$ 96,427	\$ 96,427	\$ 99,145	\$ 104,339	\$ 110,891	\$ 110,891	\$ 110,891	\$ 114,017	\$ 119,990	\$ 129,905	\$ 129,905
	<b>Waste Water Department</b>													
	Case 586H 4WD Forklift	Case 586H 4WD Forklift		\$ 13,355	\$ 13,355	\$ 13,355	\$ 13,355	\$ 13,355	\$ 15,358	\$ 15,358	\$ 15,358	\$ 15,358	\$ 17,662	\$ 17,662
		<b>Total Waste Water</b>		\$ 224,329	\$ 225,368	\$ 231,588	\$ 238,924	\$ 254,156	\$ 257,354	\$ 257,354	\$ 266,326	\$ 274,763	\$ 296,964	\$ 287,800
		<b>OVERALL TOTALS</b>												
	<b>Total Departmental</b>													
	Parks			\$ 14,280	\$ 14,280	\$ 14,280	\$ 16,422	\$ 16,422	\$ 16,422	\$ 16,422	\$ 16,422	\$ 18,885	\$ 18,885	\$ 18,885
	Streets			\$ 100,267	\$ 101,306	\$ 104,808	\$ 104,808	\$ 113,488	\$ 114,683	\$ 114,683	\$ 120,529	\$ 120,529	\$ 130,511	\$ 121,347
	Water			\$ 96,427	\$ 96,427	\$ 99,145	\$ 104,339	\$ 110,891	\$ 110,891	\$ 110,891	\$ 114,017	\$ 119,990	\$ 129,905	\$ 129,905
	Wastewater			\$ 13,355	\$ 13,355	\$ 13,355	\$ 13,355	\$ 13,355	\$ 15,358	\$ 15,358	\$ 15,358	\$ 15,358	\$ 17,662	\$ 17,662
				\$ 224,329	\$ 225,368	\$ 231,588	\$ 238,924	\$ 254,156	\$ 257,354	\$ 257,354	\$ 266,326	\$ 274,763	\$ 296,964	\$ 287,800

# LINE-ITEM BUDGET SHEETS

## PROPERTY TAX SUPPORTED FUNDS

The 2025 budget process will be heavily influenced by several factors reflective of a quickly changing economic, social, and physical landscape in De Soto resulting from transformative economic development and capital improvement projects currently underway. Baseline revenues have continued a strong upward trend that began around 2015, and we are now presented with policy and management opportunities relating to windfall sales tax and franchise revenues. Property valuations also continued a strong upward trend in recent years. Increased planning and development activities have begun to add workload pressures on inspections, planning, and outreach services which will necessitate allocation of additional administrative resources in the next few years, and we continue to see impacts of inflationary pressures in commodities and consulting costs. Still, accounting for unforeseen revenues already collected and maintaining a relatively conservative approach to future revenue projections, there are real opportunities to consider significant expansions to services, capital improvements, and tax relief starting with the 2025 budget cycle.

Budgeted funds supported in part by property tax include the General Fund, Law Enforcement Fund, and the Debt Service Fund.

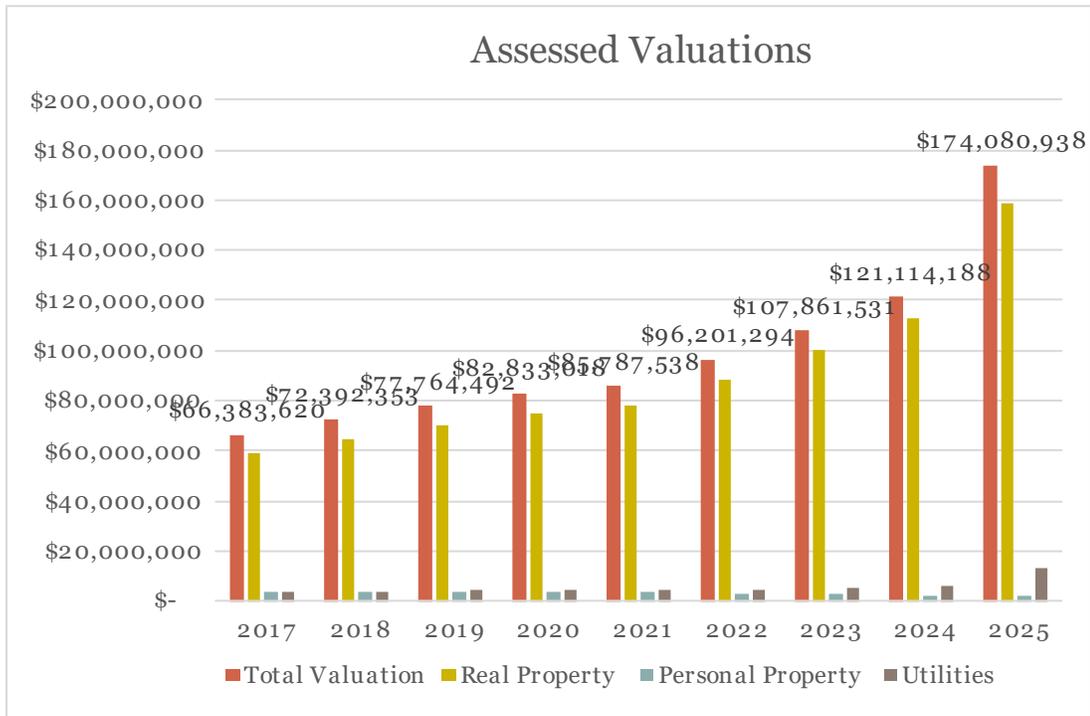
### 1. Property Appraisals

De Sot’s total *appraised* value for 2025 is 24.91% higher than that of 2024. About 19% of the increase is due to new construction, which includes the partly completed Panasonic facility. The rest of the assessment gains are the result of higher real estate values resulting from the tight housing market in the county, and a dramatic increase in the “State Assessed” portion which increased from 5.78 Million last year to 13.44 Million this year.

Our *assessed* value for 2025 is 36.2% higher than 2024, which is an indication that there was more commercial growth than residential growth in the City. The table below shows De Soto’s assessed valuations from 2017 forward. The increase in valuations from 2024 to 2025 is approximately \$44 MM. Of that, approximately \$25 MM is Panasonic alone.

## DE SOTO’S ASSESSED VALUATIONS

<u>Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Utilities</u>	<u>Total Valuation</u>
<b>2025</b>	<b>\$158,361,948</b>	<b>\$2,283,643</b>	<b>\$13,435,347</b>	<b>\$174,080,938</b>
2024	113,017,689	2,311,843	5,784,656	121,114,188
2023	99,804,985	2,810,806	5,245,740	107,861,531
2022	88,230,627	3,186,443	4,850,239	96,267,309
2021	77,842,229	3,283,920	4,661,389	85,787,538
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. Panasonic TIF Revenues**

We must separately account for the property tax revenues that we will collect from Panasonic, since those will be diverted into a separate TIF account to be distributed in accordance with the development agreement. The County Appraiser set an appraised value for the partly constructed complex at approximately \$102 Million, which would equate to a city tax revenue of approximately \$313,000, at the current general fund mill levy of 12.3 mills. This figure will change based on the mill levy we set for 2025, and we must account for this unavailable revenue in our budget projections. We must similarly account for this diverted property tax revenue in the Law Enforcement and Debt Service funds. This has been done in the 5-year fund projections with a line item under each fund’s appropriations titled “Offset Transfer for Panasonic TIF” (highlighted in orange).

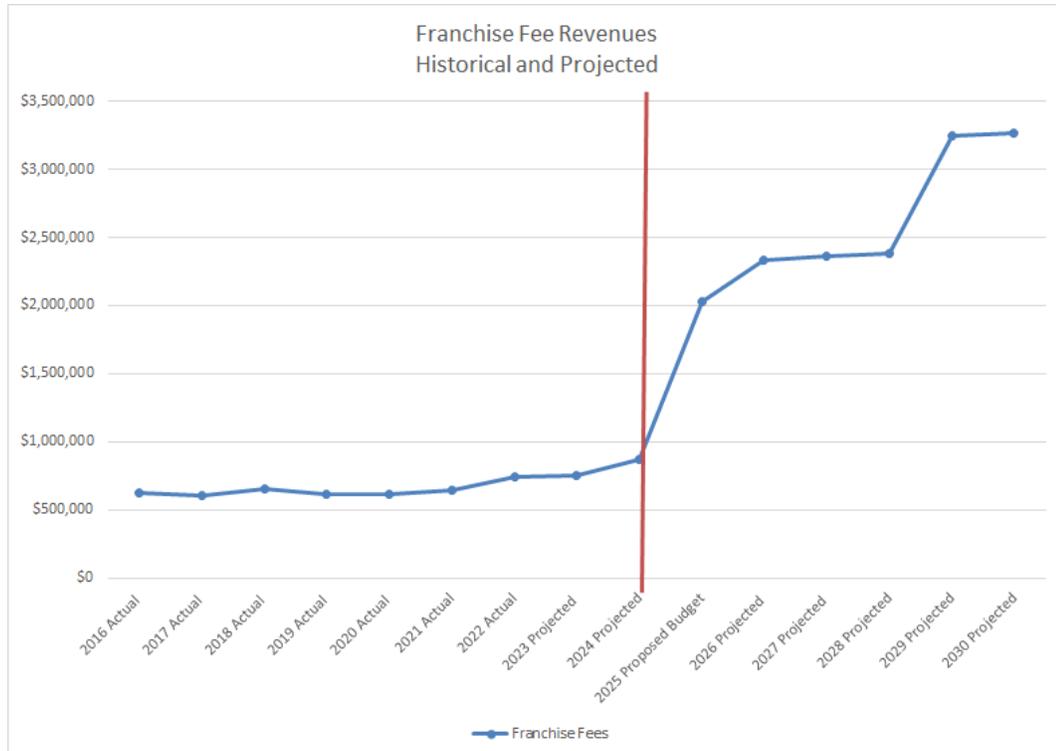
**3. Franchise Fee Revenues:** An increasingly critical part of the City’s overall revenue profile are the future projections for franchise fees. In particular, electrical franchise fees will increase significantly after the Panasonic EV battery facility comes online in 2025. Throughout the past year I have been in close contact with Evergy representatives to ensure that we have the best projection possible for the expected franchise fees. Most recently, I was provided the following projections from Evergy:

2024 - \$1,608,123 (9 months of construction power starting in April)  
 2025 - \$2,717,539 (10 months of construction power ramping up to full load in Nov)  
 2026 - \$2,982,003 (first year of manufacturing full load)  
 2027 - \$2,982,003  
 2028 - \$2,982,003  
 2029 - \$4,970,006 (Evergy’s 5-yr economic development rider ends)

Estimates are based on De Soto’s franchise fee of 5% of gross receipts from electric energy.

Of course, there is still a degree of uncertainty with these projections, so we must remain conservative about relying on them for essential functions. For this reason, I have incorporated *half* of the projected revenue amounts into our projections starting in 2025. I have not incorporated any of the projected \$1.6MM in revenue for 2024. We will need to monitor these revenues closely through the remainder of this year.

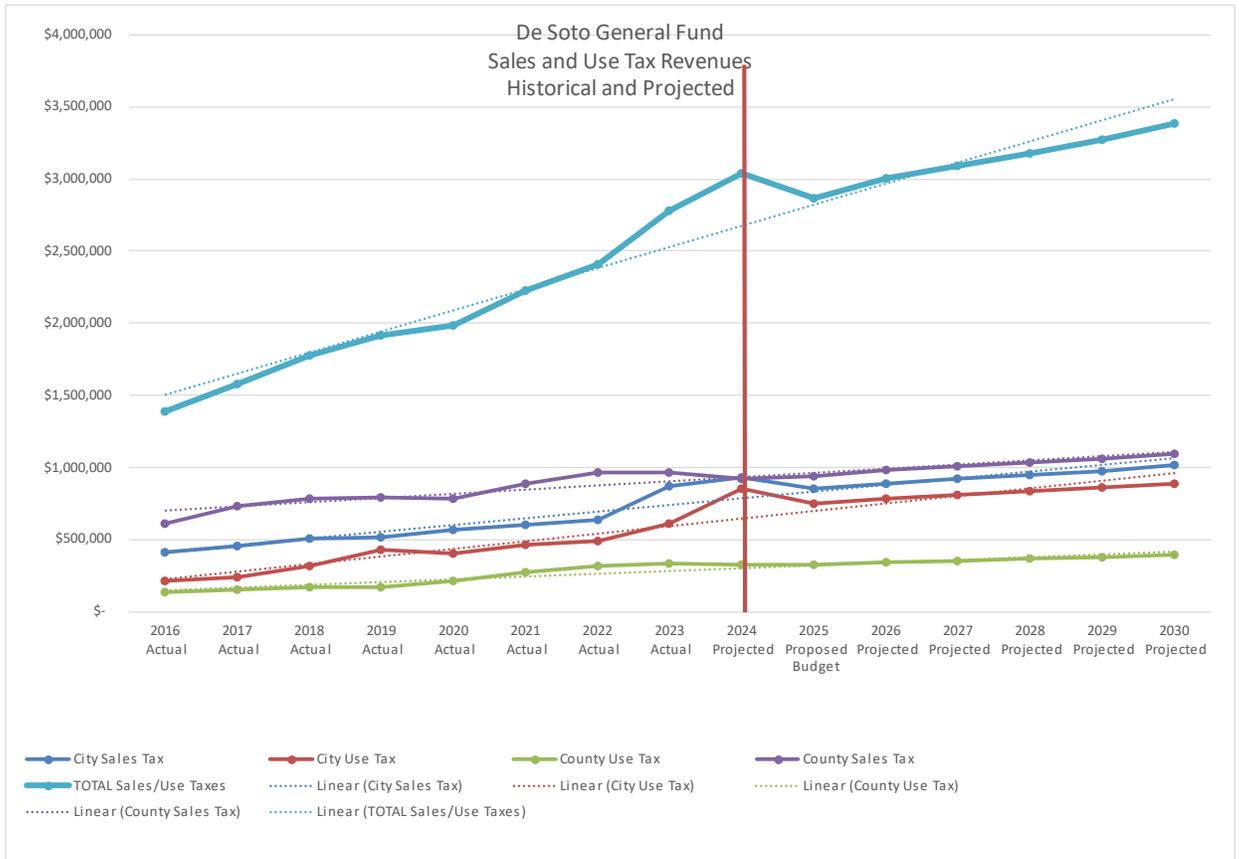
The chart below shows historic and projected franchise revenues.



- Sales Tax Revenues:** Projections for future sales tax revenues have become an increasingly impactful part of our 5-year projections in the General and Debt Service Funds. 2023 collections well exceeded our budgeted amounts, with particularly impressive growth during the last quarter. The increase in revenues is due entirely to sales tax collected within the City, as the county portion of sales tax has been flat during this period.

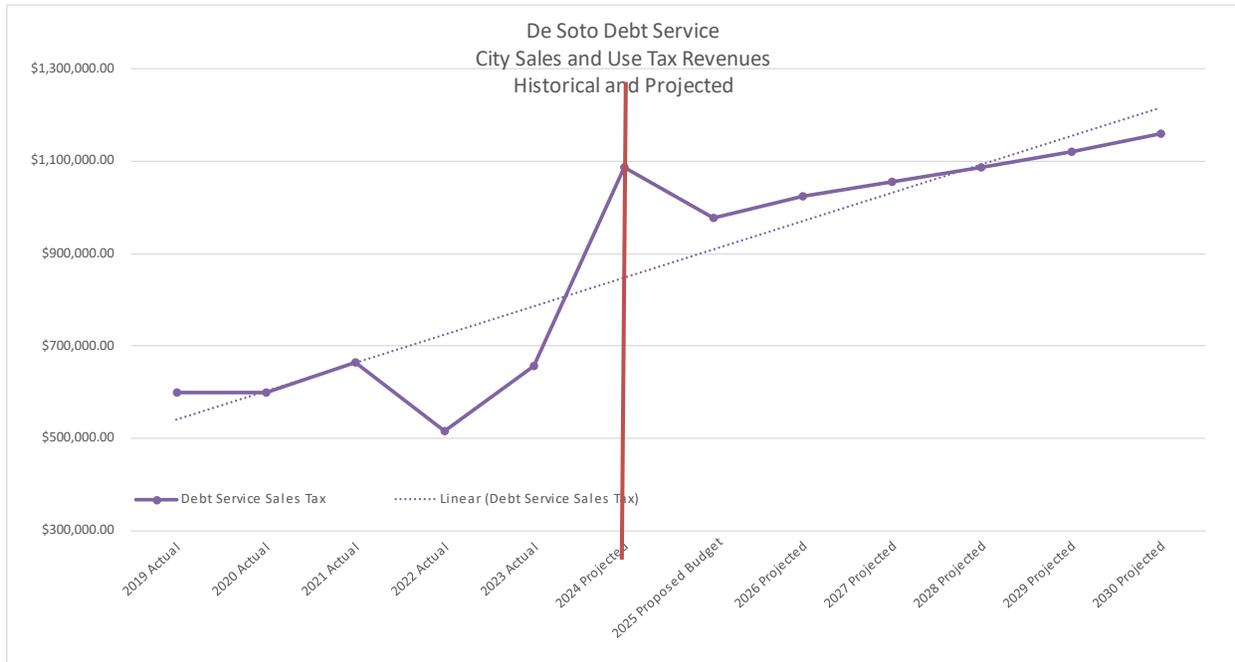
The first half of 2024 is continuing this trend and has exceeded the first half of 2023 by 43%. In the past we have remained very conservative with sales tax projections but begun taking a slightly less conservative approach for the 2024 budget cycle. The recent spike in sales tax activity correlates directly to the increase in construction activity at Panasonic. Antidotally, activity at local retail establishments is easy to recognize, and it is reasonable to assume that it will continue throughout the duration of the construction at the site. However, there is still reason to be cautious about sales tax revenues beyond 2025, since we don't know how the transition from the construction workforce to the production workforce at the plant will impact retail activity.

The chart below reflects actual sales tax collections through 2023, a projected amount for 2024 based on the first quarter collections. The proposed 2025 budget shows a slight decrease from the projected 2024 collection amount. Projections for 2026 – 2030 include annual percentage increases of 5% in 2026, and 3% thereafter.



Following the same sales tax growth trends 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 (with the exception of 2022, which we will only collected the tax for ¾ of the year).

As a result, the Debt Service fund will require significantly less property tax revenue to meet our debt obligations in 2025 and throughout the 5-year projection period. This affords us flexibility with future debt issuances in support of capital projects, which we will address in the context of the Capital Improvements Plan. The chart below shows historic and projected sales tax revenues for the debt service fund.



# Fund 101 – General Fund Revenues

## 1. General Fund Revenues

The substantial increases in sales tax and franchise fee revenues lessen the pressure on property tax revenues to fund programs, operations, and capital improvements. At the same time, we are experiencing increasing administrative, inspection, and service demands as the result of the capital improvements projects, planning activities, and other building activity in the city. Other budgetary pressures include increases to the Sheriff’s contract in 2024 and in 2025 and continued inflationary pressures on commodities. Still, despite increasing service demands we have been able to craft a 2025 budget that meets the “Revenue Neutral Rate” set by state statute and offers residents meaningful tax burden reduction in 2025 while maintaining fiscal stability throughout the 5-year projection period.

- a. Revenue Neutral Rate: “Revenue Neutral” means we would budget the same amount of property tax, in dollars, for 2025 that we will collect in 2024. Because our assessed valuation increased so dramatically, our mill levy will need to be reduced significantly if we are to meet this target. In 2024, we will collect a total of \$2,398,061 in property tax revenue, with a mill levy of 19.80. In order to collect the same amount of property tax in 2025, our mill levy will have to decrease to 13.78 mills.

The 2025 budget meets this rate. This represents real dollar savings to residential property owners. In 2024, the average value of a single-family residential property in De Soto is about \$310,000. In 2025 that amount will increase to \$332,000 (an increase of about 7%). Despite the increase in value, the average tax bill for residential properties will decrease by about \$178 in 2025.

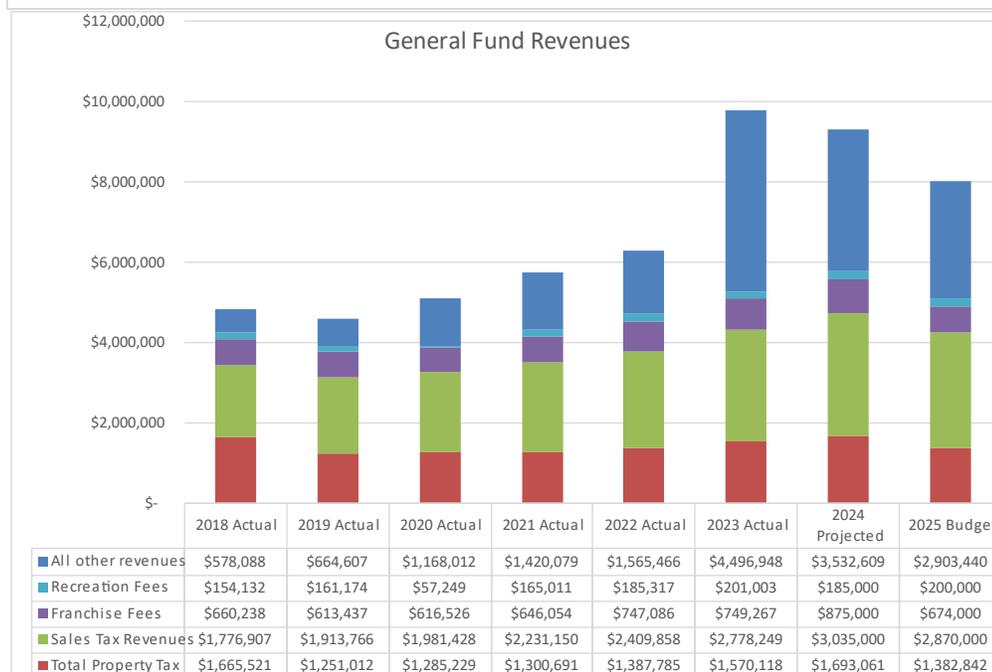
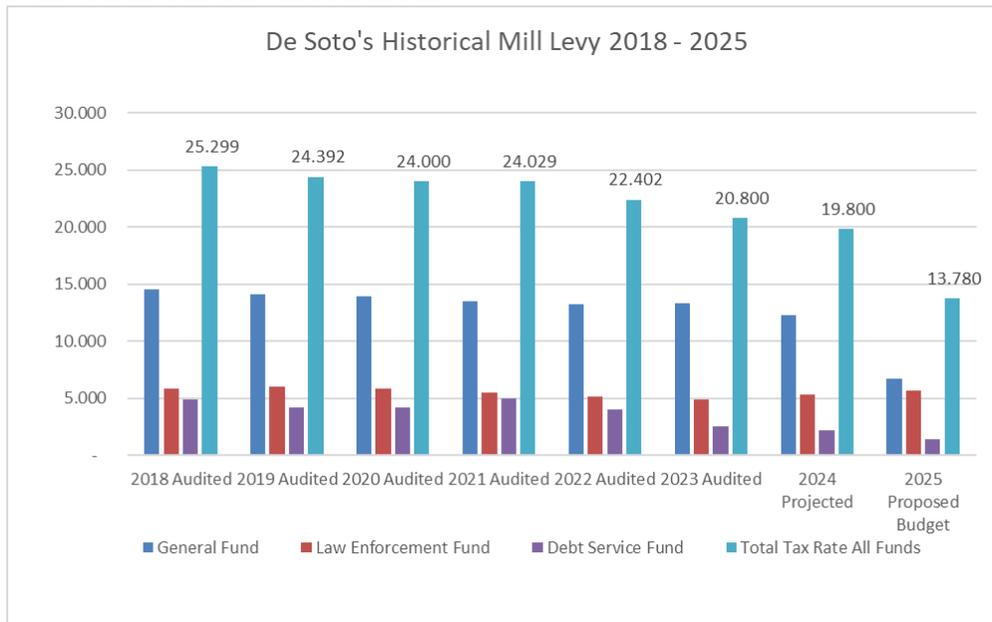
It is important to recognize that, although we have met the revenue neutral rate for 2025, it may not be possible to continue to meet it in 2026 and beyond. In fact, the current 5-year projections do show increasing property tax collections throughout the projection period, although it is recognized that increasing franchise fee revenues could change that outlook. It is also important to understand the significance of such a drastic mill levy decrease and accept the risk that we may be forced to increase the mill levy significantly in the future if other expected revenues lag projections.

The table below show historic mill rates, and those included in the 2025 budget.

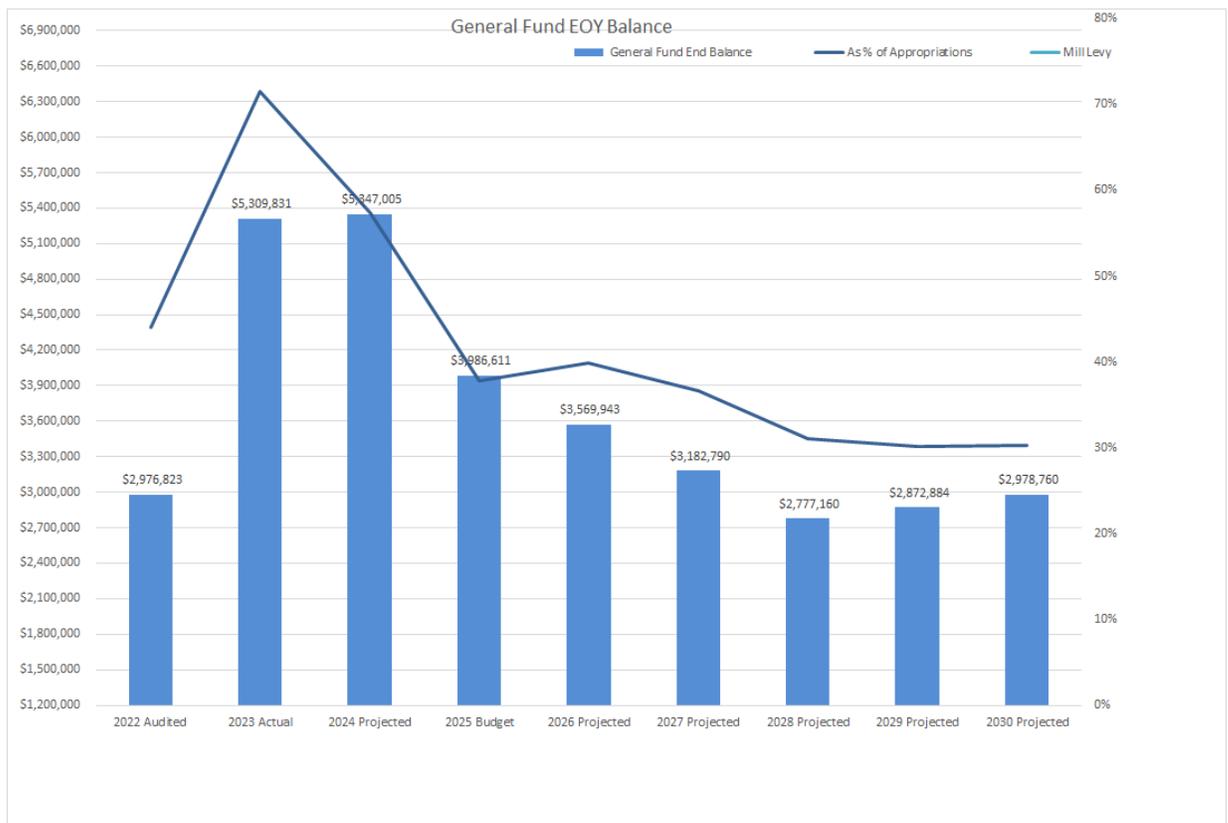
TAX RATES (MILLS) ALL FUNDS	2018 Audited	2019 Audited	2020 Audited	2021 Audited	2022 Audited	2023 Audited	2024 Projected	2025 Proposed Budget
General Fund	14.5064	14.145	13.950	13.479	13.202	13.300	12.300	6.700
Law Enforcement Fund	5.8700	5.997	5.850	5.550	5.200	4.900	5.300	5.680
Debt Service Fund	4.9221	4.250	4.200	5.000	4.000	2.600	2.200	1.400
Total Tax Rate All Funds	25.299	24.392	24.000	24.029	22.402	20.800	19.800	13.780
Total Annual Mill Increase-- All Funds	-6.5%	-3.8%	-1.6%	0.1%	-6.8%	-7.2%	-4.8%	-30.4%

- 2. Interest Income: The 2024 projections, the 2025 budget, and the 2026 projections include a total of \$4 Million in interest income that is the result of short-term investments of the funding provided by Panasonic for the water and sewer infrastructure upgrades. As of June, 2024, we have already collected \$1.59 Million in these interest revenues. We project a total of \$2 Million in interest revenue by the end of 2024. The 2025 budget includes another \$1.5 Million, and the 2026 projection includes \$0.5 Million.

3. **Sales Tax Projections:** As stated previously in this document, the approach to future sales tax collections is slightly less conservative than past practice. The recent spike in retail activity attributed to the influx of construction activity at Panasonic and on the capital improvements projects currently underway has resulted in added sales tax revenues of approximately \$1.4 Million over the past 9 months (October, 2023 through June 2024). We are currently projecting 2024 general fund sales tax collections at \$3.05 Million, approximately 9% more than we collected in 2023. For our 2025 budget, we are setting the amount at \$2.87 Million.
4. General Fund ad-valorem tax revenues for the 2025 budget are set at \$1,166,342, Debt Service ad-valorem revenues are \$243,713, and Law Enforcement ad-valorem revenues are \$988,780 for a total of \$2,398,835. The charts below show historic mill rates, and those included in the 2025 draft budget, as well as the overall General Fund revenues.



5. **Astra CID Payments.** Part of the development agreement with Panasonic required the establishment of a Community Improvement District to pay for fire, police, and road maintenance within the park. This is needed because property tax revenue that would otherwise go to pay for these services will be diverted to the Tax Increment Finance incentive fund. The General Fund will receive a \$50,000 annual allocation from the CID. Similarly, the Law Enforcement Fund will also receive \$50,000 annually.
  
6. The 2025 budget decreases the mill levy level from the 2024 figure of 12.30 to 6.70 mills. With this decrease, property tax to be collected will decrease from \$1.489 Million in 2024 to \$1.166 Million in 2025. The chart below shows projected year ending General Fund balances along with a trendline showing the balance as a percentage of operating expenses. Like previous budget cycles, significant current balances are modeled to moderate downward over the protection period towards the 30% level required by our fiscal policy.



	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>310 - Taxes</b>	<b>3,757,108.00</b>	<b>4,348,364.46</b>	<b>4221859.00</b>	<b>4,244,717.00</b>
<b>0101-000 - General Fund-ND</b>	<b>3,757,108.00</b>	<b>4,348,364.46</b>	<b>4221859.00</b>	<b>4,244,717.00</b>
31100 - Ad Valorem	1,434,558.00	1,406,132.51	1489705.00	1,166,342.00
31101 - Delinquent Real Estate Taxes	9,000.00	17,221.66	12000.00	14,000.00
31310 - City Sales Tax	600,000.00	867,336.96	710000.00	850,000.00
31320 - City Use Tax	475,000.00	609,588.59	520000.00	750,000.00
31330 - County Use Tax	250,000.00	334,051.57	325000.00	330,000.00
31340 - County Sales Tax	850,000.00	967,271.25	975000.00	940,000.00
31500 - Motor Vehicle Tax	108,229.00	107,603.15	149227.00	104,584.00
31600 - Recreational Vehicle Tax	1,768.00	1,779.73	2657.00	1,638.00
31610 - Watercraft	0.00	614.11	0.00	0.00
31650 - Heavy Truck Tax	448.00	344.52	518.00	408.00
31660 - Commercial Vehicle Tax	3,005.00	3,571.78	5254.00	3,645.00
31700 - Liquor Tax General	25,000.00	32,826.86	32398.00	34,000.00
31801 - Delinquent Personal Taxes	100.00	21.77	100.00	100.00
31870 - Astra CID Payment	0.00	0.00	0.00	50,000.00
31200 - TIF Revenue	0.00	0.00	0.00	0.00
<b>320 - Franchise Fees</b>	<b>650,000.00</b>	<b>749,267.22</b>	<b>900000.00</b>	<b>2,057,770.00</b>
<b>0101-000 - General Fund-ND</b>	<b>650,000.00</b>	<b>749,267.22</b>	<b>900000.00</b>	<b>2,057,770.00</b>
33600 - Natural Gas Franchise Tax	94,200.00	136,446.20	130000.00	130,000.00
33700 - Telephone Franchise Tax	1,800.00	1,815.47	1000.00	25,000.00
33800 - Cable Tv Franchise Tax	44,000.00	41,952.53	44000.00	44,000.00
33900 - Westar Franchise Tax	510,000.00	569,053.02	725000.00	1,858,770.00
<b>325 - Interest</b>	<b>8,000.00</b>	<b>794,047.45</b>	<b>20000.00</b>	<b>1,500,000.00</b>
<b>0101-000 - General Fund-ND</b>	<b>8,000.00</b>	<b>794,047.45</b>	<b>20000.00</b>	<b>1,500,000.00</b>
36112 - Interest Earnings	8,000.00	794,047.45	20000.00	1,500,000.00
<b>330 - Planning &amp; Zoning Fees</b>	<b>67,300.00</b>	<b>929,323.32</b>	<b>19350.00</b>	<b>50,000.00</b>
<b>0101-000 - General Fund-ND</b>	<b>67,300.00</b>	<b>929,323.32</b>	<b>19350.00</b>	<b>50,000.00</b>
31900 - Excise Tax	0.00	750,000.00	0.00	18,000.00
34410 - Administrative Appeal	0.00	0.00	0.00	0.00
34411 - Annexation	0.00	0.00	0.00	0.00
34412 - Lot Split	0.00	100.00	200.00	200.00
34413 - Site Plan Review Apps	2,500.00	1,650.00	3500.00	3,500.00
34414 - Preliminary Plat Application	500.00	2,586.00	2500.00	2,500.00
34415 - Final Plat Application	500.00	2,076.00	500.00	500.00
34416 - Land Disturbance Permit	0.00	450.00	500.00	500.00
34417 - Variance	300.00	0.00	500.00	500.00
34419 - Special Use Permit	0.00	950.00	500.00	500.00
34420 - Temporary Use Permit	0.00	60.00	150.00	150.00
34421 - Re-Zoning	0.00	6,100.00	1000.00	1,000.00
34423 - Other Special Use Permits	0.00	4,195.00	0.00	0.00
34425 - Economic Incentives	0.00	32,500.00	10000.00	10,000.00
34429 - Other Planning Fees	63,500.00	128,656.32	0.00	12,650.00

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>340 - Building Inspections</b>	<b>1,223,000.00</b>	<b>2,344,102.19</b>	<b>1733000.00</b>	<b>700,000.00</b>
<b>0101-000 - General Fund-ND</b>	<b>1,223,000.00</b>	<b>2,344,102.19</b>	<b>1733000.00</b>	<b>700,000.00</b>
33300 - Building Permits	200,000.00	1,871,220.94	300000.00	300,000.00
33320 - Misc ICC Permits	8,000.00	0.00	0.00	0.00
34119 - Construction Inspection Svc	0.00	5,608.35	15000.00	19,000.00
34418 - Bldg Permit Plan Review Fee	15,000.00	17,272.90	18000.00	18,000.00
34424 - Contingency Building Permit Fees	1,000,000.00	450,000.00	1400000.00	363,000.00
<b>345 - Fines</b>	<b>235,000.00</b>	<b>216,971.43</b>	<b>240000.00</b>	<b>245,000.00</b>
<b>0101-000 - General Fund-ND</b>	<b>235,000.00</b>	<b>216,971.43</b>	<b>240000.00</b>	<b>245,000.00</b>
35110 - Court Fines	180,000.00	165,479.93	184600.00	184,600.00
35111 - Court Costs	50,000.00	47,433.50	50000.00	55,000.00
35112 - Court Reinstatements	5,000.00	3,678.00	5000.00	5,000.00
35113 - Seat Belt Tickets	0.00	380.00	400.00	400.00
<b>350 - Permits, Licenses &amp; Fees</b>	<b>17,800.00</b>	<b>18,758.00</b>	<b>18100.00</b>	<b>19,000.00</b>
<b>0101-000 - General Fund-ND</b>	<b>17,800.00</b>	<b>18,758.00</b>	<b>18100.00</b>	<b>19,000.00</b>
32160 - Tax Abatement Fees	2,000.00	3,000.00	2000.00	1,000.00
33100 - Beer & Liquor Licenses	1,000.00	750.00	1000.00	1,000.00
33200 - Animal Licenses	500.00	316.00	1000.00	1,000.00
35200 - Animal Adopt & Pound Fees	300.00	692.00	100.00	100.00
35300 - Road Maintenance Fee	14,000.00	14,000.00	14000.00	15,900.00
<b>360 - Parks &amp; Recreation</b>	<b>160,200.00</b>	<b>201,003.37</b>	<b>185000.00</b>	<b>200,000.00</b>
<b>0101-000 - General Fund-ND</b>	<b>160,200.00</b>	<b>201,003.37</b>	<b>185000.00</b>	<b>200,000.00</b>
34310 - Admission	23,000.00	27,888.70	28000.00	35,000.00
34311 - Swim Lessons	11,000.00	12,430.00	9500.00	12,000.00
34312 - Pool Concessions	16,000.00	14,580.46	20000.00	13,000.00
34313 - Pool Memberships	37,000.00	43,550.00	44000.00	50,000.00
34314 - Pool Parties	1,000.00	3,893.00	1000.00	1,000.00
34315 - Lifeguard Training Fee	1,000.00	3,000.00	1000.00	1,000.00
34316 - Pool Concessions Prepared	0.00	7,906.24	4500.00	11,000.00
34317 - Concession Overage	0.00	1,984.22	0.00	0.00
34318 - Admissions Overage	0.00	4,442.09	0.00	0.00
34319 - Parks Concessions Prepared	0.00	0.00	0.00	0.00
34325 - Park Concessions	4,000.00	4,098.91	4000.00	4,000.00
34330 - Recreation Fees	45,000.00	52,595.25	50000.00	50,000.00
34335 - Shelter Rental	1,200.00	1,195.00	1000.00	1,000.00
34340 - Ballfield Usage Fee	5,000.00	3,637.50	5000.00	5,000.00
36230 - Community Center	16,000.00	19,802.00	17000.00	17,000.00

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>370 - Rents &amp; Leases</b>	<b>68,900.00</b>	<b>90,725.49</b>	<b>89000.00</b>	<b>89,000.00</b>
<b>0101-000 - General Fund-ND</b>	<b>68,900.00</b>	<b>90,725.49</b>	<b>89000.00</b>	<b>89,000.00</b>
36247 - Mercury Wireless Llc	3,600.00	1,800.00	3600.00	3,600.00
36249 - SBA Towers	55,000.00	73,675.49	72900.00	72,900.00
36251 - Wilderness Park Hay Lease	300.00	300.00	300.00	300.00
36252 - Widow Big Knife Park Lease	1,000.00	900.00	800.00	800.00
36253 - Riverfest Park Lease	900.00	3,450.00	3000.00	3,000.00
36254 - Archers Club Lease	0.00	0.00	100.00	100.00
36255 - Prairie Star Farm Lease	0.00	0.00	0.00	0.00
36256 - Greatlife Fitness Rent	0.00	8,100.00	7800.00	7,800.00
36257 - Sewer Plant Tract Lease	8,100.00	500.00	500.00	500.00
36259 - Microducts & Land @95th & Sunflower	0.00	2,000.00	0.00	0.00
<b>390 - Miscellaneous</b>	<b>4,000.00</b>	<b>80,220.81</b>	<b>11000.00</b>	<b>12,500.00</b>
<b>0101-000 - General Fund-ND</b>	<b>4,000.00</b>	<b>80,220.81</b>	<b>11000.00</b>	<b>12,500.00</b>
37100 - Reimbursed Fees	1,000.00	21,636.64	1000.00	1,000.00
37150 - Loan Repayment	0.00	0.00	0.00	0.00
37160 - MPR Safety Reimbursement	0.00	0.00	7000.00	7,000.00
37200 - Insurance Proceeds	0.00	10,737.00	0.00	0.00
37400 - Donations-Gifts-Fundraising	0.00	0.00	0.00	0.00
37450 - Disc Golf Contributions	0.00	0.00	0.00	0.00
37500 - Sale Of Assets	0.00	400.00	0.00	0.00
37600 - CARES/American Rescue Reimbursements	0.00	0.00	0.00	0.00
39900 - Miscellaneous Income	2,500.00	47,129.97	2500.00	4,000.00
39950 - Scrap Metal Recycling	500.00	317.20	500.00	500.00
39951 - Contain the Rain	0.00	0.00	0.00	0.00
<b>399 - Transfers</b>	<b>135,118.00</b>	<b>17,559.00</b>	<b>17559.00</b>	<b>150,000.00</b>
<b>0101-000 - General Fund-ND</b>	<b>135,118.00</b>	<b>17,559.00</b>	<b>17559.00</b>	<b>150,000.00</b>
39986 - Transfer From Electric Utility Fund	0.00	0.00	0.00	0.00
39990 - Transfer From Water	117,559.00	0.00	0.00	150,000.00
39991 - Transfer From Sewer	17,559.00	17,559.00	17559.00	0.00
39993 - Transfer From Transient Guest	0.00	0.00	0.00	0.00
39995 - Transfer From Special Hwy	0.00	0.00	0.00	0.00
<b>Grand Total</b>	<b>6,326,426.00</b>	<b>9,790,342.74</b>	<b>7454868.00</b>	<b>9,267,987.00</b>

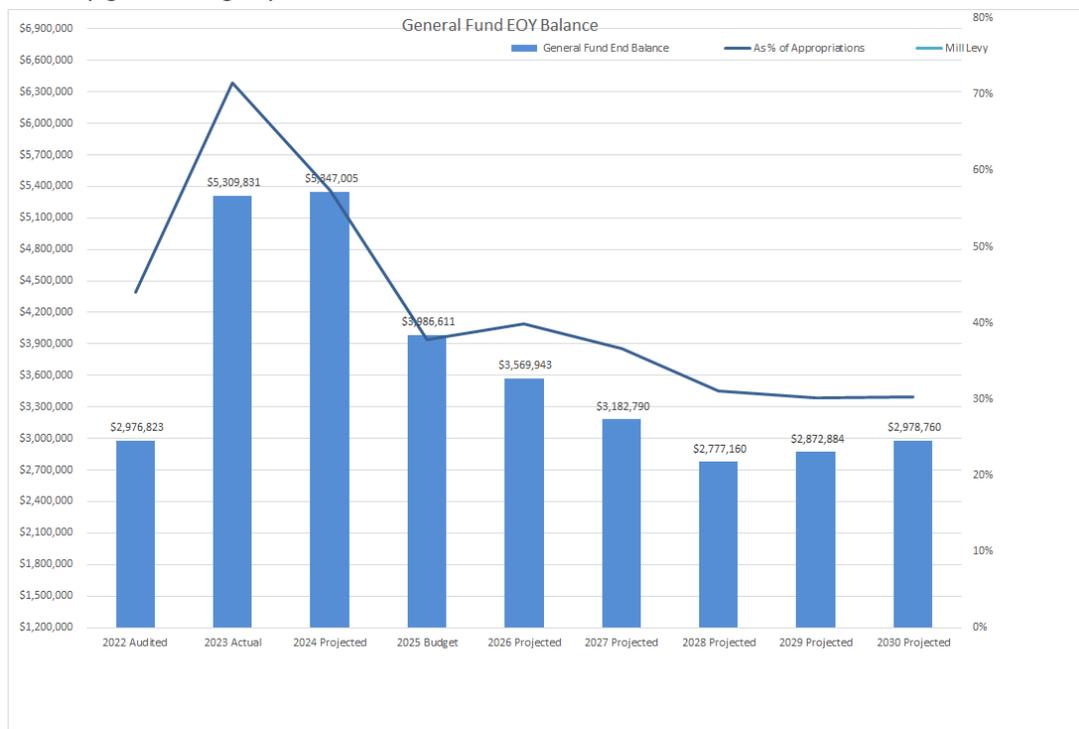
# Fund 101 - General Fund Expenditures

The General fund ended 2023 with a balance of \$5.31 Million, representing approximately 72% of operating expenses for that year. Current projections for 2024 have the year end fund balance remaining level at \$5.35 Million, but representing only 57% of 2024 operating expenses. This is due to an increase in operating costs because of one-time expenses for third party building inspection services, additional road maintenance that was deferred from 2023, and a transfer to law enforcement fund related to the Panasonic project. Still, a 57% fund balance is nearly double the amount set by our fiscal policy, and windfall revenues already received combined with still conservative projections for future sales tax and franchise fee revenues allow us to consider increases in services while providing significant property tax relief for citizens.

As with the past two budget cycles, the formation of the 2025 budget is heavily influenced by a number of initiatives relating to the \$4 Billion Panasonic EV battery manufacturing facility, Astra Enterprise Park, and the Flint Commerce Center developments. Among these are large capital improvements projects for water, sewer, and transportation; third-party building inspections and plan review agreements; public relations and planning consulting work; and internal staffing increases.

Ongoing 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 growth opportunities while safeguarding the public’s interests relating to infrastructure, schools, safety, parks, and other community services.

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

For the 2025 budget cycle we are continuing our 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 we 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 six vehicles in this program, and the 2024 budget includes five additional leased vehicles.

The table below summarizes the 2025 Vehicle and Equipment Replacement Program:

Current, Year, Make, and Model	Department	I-Worx Condition ( 0 is perfect condition)	Replacement Year, Make, and Model	Total Price	Annual Payment @ 5%	Notes
2016- 3-28 2016 Peterbilt 348	Streets	24.5	2025 Peterbilt 348	\$245,000	\$56,588	This is being transferred to Water. We will sell an International 4900 Dump Truck.
2014- 3-7 Ford F-550	Streets	36.3	2025 Peterbilt 348	\$245,000	\$56,588	
2015- 3-8 Ford F-550	Water	25.8	Peterbilt 526	\$300,000	\$69,292	
			<b>TOTAL</b>	<b>\$790,000</b>	<b>\$182,438</b>	

# Fund 101 General Fund Expenditures

## *Department 100 - Administration*

The Administration Department budget funds the operations of the front office staff at City Hall, and includes expenditures for wider initiatives such as contributions to the EDC, charitable contributions, civic events like the 4<sup>th</sup> of July celebration and the summer concert series, and transfers to the capital improvement fund. It also contains the \$750,000 contingency line item. Below are listed several items that have been incorporated into the 2025 budget.

1. **Contingency:** Much like the previous two budgets, the 2025 budget continues the practice of including contingency revenues and expenses to account for unforeseen opportunities throughout the year connected to the rapid pace of economic development in the City.
  - The 2024 contingency budget is \$1.4 Million. For the remainder of 2024, the expected contingency expenses include the following:
    - Third-party building inspections for Panasonic: \$900,000 (Shown in the Inspections budget in Exhibit B)
    - Shockey Consulting 2024 Contract: \$89,698
    - 82nd Street Force Main: \$210,225
    - Southwest Growth Area Plan: \$50,000
    - Community Center Study: \$50,000
    - TOTAL \$1,299,923
  - For 2025, contingency revenues include \$300,000 in reimbursements from Panasonic for third-party building inspections and plan review fees, and \$80,000 in increased building permitting revenues (as explained in Section 2.a.4 above). Contingency expenses include the offsetting \$300,000 in third-party inspections for Panasonic, and our typical \$750,000 unallocated contingency.
2. **Personnel:** Included in the budget model projections are 5.0% wage increases for 2025, followed by 4% increases thereafter. Significant labor shortages caused by an expanding economy, specifically at the local level, along with inflationary pressures continue to put upward pressure on wage rates. We've seen this in the struggle to hire new entry level positions in the street, water, and parks departments. A survey of other Johnson County communities indicates that the majority are considering increases of 4% to 6%.

The 2025 budget and 5-year projections include the following new or altered staff positions:

- **Additional Building Maintenance Technician:** This new position will be in the Parks & Recreation department and will assist in facility maintenance at City Hall and the Aquatic Center. A salary of \$48,000 is proposed. Wage and benefits funding for this position are included in the proposed 2025 budget, as is the acquisition of a utility vehicle. This position was identified during our 2024 budget discussions and has been incorporated into our projections since last year.

- Water Department Account and Dispatch Clerk: Because of uncertainties about water department revenues and expenses in 2025 and beyond, this position will be budgeted 100% from the General Fund, for now. The water department will see dramatic increases in water demands and will be starting up the new water treatment facility in 2025. While we are confident that the new facility will be less costly to operate and that the increased revenues from sales to Panasonic will bolster the health of the fund, there is reason to remain conservative with new positions in the department. Also, the proposed clerk position will have significant overlap with public works and general fund accounting functions, so there is justification to fund the position with General Fund dollars. The new position is needed to handle processing of invoices and payments, and general accounting oversight crucial for maintaining supplier relations and continuity of service. The position will also manage the scheduling and execution of maintenance and repair work. A salary of \$45,000 is proposed. This position will be housed at the Public Works facility.
- Procurement & IT Coordinator: This new position will be in the Administration Department in the General Fund. A salary of \$65,000 is proposed. The position would coordinate procurement and capital projects, developing procurement policies and procedures, overseeing the procurement process (including soliciting bids, evaluating proposals, and awarding contracts), maintaining vendor relationships, and negotiating contracts. In addition, an in-house IT department would relieve some of this burden on the existing staff in finance, as well as the Parks & Rec department.
- Emergency Manager / Building Plan Review & Inspections: A salary of \$55,000 is proposed. The City is required to designate a staff person as the main point-of-contact for emergency response. Without in-house fire or police departments, we struggle to find a person on staff with the appropriate skill set and interest for this position. Additionally, workload in the building department is expected to grow with increasing construction activity occurring and projected. The emergency manager functions alone do not warrant a full-time position, but if development activities increase as expected building permitting revenues will help to offset the cost of the new position. For this reason, the new position is included in the 2025 budget along with a specific offsetting permit fee revenue increase. We will track workload and permitting fees through the rest of 2024 and into 2025 and will hire the new position only if the fee revenues materialize.

Additional staffing increases are included in the 5-year projections for 2026 and beyond. These include the following:

- Planner & GIS Specialist: A salary of \$77,000 is proposed, and this position is included in the 2026 budget projections. Currently we do not have anyone designated to update maps for zoning, land use, utilities and streets. With growth and development these needs are constantly updating. Additionally additional staffing needs are necessary to respond to "planner of the day" information for citizens, real estate agents and neighboring government jurisdictions. Processing and logging forms and completing initial staff reports will be necessary especially if planning commission meetings will be increased to twice a month.

3. **Transfers to the Capital Improvements Fund:** The 2025 General Fund budget includes a \$2 Million transfer to the Capital Improvements Fund. There is also a projected transfer of \$750,000 in 2026. These amounts roughly correlate to the interest revenues projected from the capital improvements deposits received from Panasonic.
4. **Panasonic TIF Revenues:** The Panasonic site is subject to a Tax Increment Financing incentive (TIF) that will divert all the increase in property tax to a special fund to be used to reimburse Panasonic for site improvement costs. We must therefore separately account for the property tax revenues that we will collect from Panasonic. The County Appraiser set an appraised value for the partly constructed complex at approximately \$102 Million, which would equate to a city tax revenue of approximately \$171,000, at the proposed 2025 general fund mill levy of 6.7 mills. This amount is budgeted as an expense in the general fund administration budget, and that expense will be a transfer from the general fund to the TIF account.
5. **Transfer to Law Enforcement Fund:** The City's development agreement with Panasonic requires Panasonic to pay a total of \$100,000 annually for police service and road maintenance. We received that payment in 2024, and it will continue in 2025 and throughout the 20-year TIF period. In 2024 we added a power shift deputy to the Sheriff's contract at a cost of 89,860 for half the year. For 2025, the increase cost for the added deputy will be \$179,700. The 2024 year-end projections therefore show a transfer of \$100,000 to the Law Enforcement Fund. Similarly, the 2025 budget includes a \$40,000 transfer to Law Enforcement.

## 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.
497780	Contingency Expenditures	<p>Much like the previous two budgets, the 2025 budget continues the practice of including contingency revenues and expenses to account for unforeseen opportunities throughout the year connected to the rapid pace of economic development in the City.</p> <ul style="list-style-type: none"> <li>• The 2024 contingency budget is \$1.4 Million. For the remainder of 2024, the expected contingency expenses include the following: <ul style="list-style-type: none"> <li>○ Third-party building inspections for Panasonic: \$900,000 (Shown in the Inspections budget in Exhibit B)</li> <li>○ Shockey Consulting 2024 Contract: \$89,698</li> <li>○ 82nd Street Force Main: \$210,225</li> <li>○ Southwest Growth Area Plan: \$50,000</li> <li>○ Community Center Study: \$50,000</li> <li>○ TOTAL \$1,299,923</li> </ul> </li> <li>• For 2025, contingency revenues include \$300,000 in reimbursements from Panasonic for third-party building inspections and plan review fees, and \$80,000 in increased building permitting revenues (as explained in Section 2.a.4 above). Contingency expenses include the offsetting \$300,000 in third-party inspections for Panasonic, and our typical \$750,000 unallocated contingency.</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.
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.
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 \$3,030 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	Allocations for this event have been moved to department 500.
42600	July 4th	Allocations for this event have been moved to department 500.
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	Allocations for data processing have been moved to the Technology Fund.
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	Allocations for this event have been moved to department 500.
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	<p>Direct payments to employees for wages. The 2025 budget includes two new positions:</p> <ol style="list-style-type: none"> <li>1. <u>Water Department Account and Dispatch Clerk</u>: Because of uncertainties about water department revenues and expenses in 2025 and beyond, this position will be budgeted 100% from the General Fund, for now. The proposed clerk position will have significant overlap with public works and general fund accounting functions, so there is justification to fund the position with General Fund dollars. The new position is needed to handle processing of invoices and payments, and general accounting oversight crucial for maintaining supplier relations and continuity of service. The position will also manage the scheduling and execution of maintenance and repair work. A salary of \$45,000 is proposed. This position will be housed at the Public Works facility.</li> <li>2. <u>Procurement &amp; IT Coordinator</u>: This new position will be in the Administration Department in the General Fund. A salary of \$65,000 is proposed. The position would coordinate procurement and capital projects, developing procurement policies and procedures, overseeing the procurement process (including soliciting bids, evaluating proposals, and awarding contracts), maintaining vendor relationships, and negotiating contracts. In addition, an in-house IT department would relieve some of this burden on the existing staff in finance, as well as the Parks &amp; Rec department.</li> </ol>
49985	Transfer to Property Tax Relief Fund	<p>The concept of the Property Tax Relief Fund was implemented in 2024 as a way to offset increased property taxes for low-income or disadvantaged persons.</p>

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>410 - Capital Outlay</b>	<b>1,750,000.00</b>	<b>1,015,415.43</b>	<b>774288.00</b>	<b>800,462.00</b>
<b>0101-100 - General Fund-Administration</b>	<b>1,750,000.00</b>	<b>1,015,415.43</b>	<b>774288.00</b>	<b>800,462.00</b>
49000 - Lease Purchase Payments	0.00	5,010.77	12150.00	10,849.00
49700 - Contingency	750,000.00	196,258.25	762138.00	39,613.00
49750 - Stratigic Plan Initiatives	0.00	289,914.36	0.00	0.00
49760 - Un-specified Initiatives	0.00	0.00	0.00	0.00
49770 - PR & Communications	0.00	520,302.05	0.00	0.00
49780 - Contingency Expenditures	1,000,000.00	3,930.00	0.00	750,000.00
<b>420 - Commodities</b>	<b>47,000.00</b>	<b>89,402.44</b>	<b>30500.00</b>	<b>47,650.00</b>
<b>0101-100 - General Fund-Administration</b>	<b>47,000.00</b>	<b>89,402.44</b>	<b>30500.00</b>	<b>47,650.00</b>
44310 - Office Supplies	6,000.00	3,961.59	6500.00	6,500.00
44315 - Office Equipment	16,000.00	13,030.85	10000.00	27,150.00
44320 - Cleaning Supplies	0.00	0.00	0.00	0.00
44510 - Computer Software & Hardware	25,000.00	72,410.00	14000.00	14,000.00
44700 - Gasoline	0.00	0.00	0.00	0.00
<b>430 - Contractual</b>	<b>576,200.00</b>	<b>928,999.28</b>	<b>479100.00</b>	<b>534,600.00</b>
<b>0101-100 - General Fund-Administration</b>	<b>576,200.00</b>	<b>928,999.28</b>	<b>479100.00</b>	<b>534,600.00</b>
41200 - Travel & Entertainment	1,000.00	4,377.19	2500.00	2,500.00
41210 - Meals & Refreshments	1,500.00	2,516.03	8000.00	8,000.00
42000 - Postage & Freight	600.00	8,849.46	5300.00	5,300.00
42050 - Utilities	35,000.00	30,924.65	45000.00	40,000.00
42100 - Uniforms	800.00	631.75	1500.00	1,500.00
42200 - Printing & Advertisements	14,500.00	34,160.42	5000.00	5,000.00
42240 - Publications & Subscriptions	0.00	0.00	1000.00	1,000.00
42250 - Liability Insurance	110,000.00	148,103.25	120000.00	150,000.00
42260 - Cereal Malt Beverage	300.00	350.00	300.00	300.00
42500 - De Soto Days	10,000.00	11,611.10	0.00	0.00
42550 - Election Expenses	0.00	0.00	0.00	0.00
42600 - July 4th	20,000.00	18,798.62	0.00	0.00
42800 - Economic Development	90,000.00	90,000.00	90000.00	90,000.00
43000 - Dues & Membership Fees	20,000.00	20,116.08	20000.00	20,000.00
43300 - Accounting Services	14,000.00	13,250.00	15000.00	15,000.00
43500 - IT Services	36,000.00	24,689.73	0.00	0.00
43600 - Consulting Services	50,000.00	246,961.37	50000.00	50,000.00
43700 - Training & School	1,500.00	608.65	2500.00	5,000.00
44200 - Equipment Lease & Rentals	15,000.00	19,240.46	0.00	0.00
44220 - Misc Contractual Services	50,000.00	141,305.33	50000.00	65,000.00
44240 - Community Events	50,000.00	45,613.91	0.00	0.00
44245 - CARES Act Broadband	0.00	0.00	0.00	0.00
44246 - Engineering Services	40,000.00	54,723.94	37000.00	50,000.00
44247 - Alcohol Tax Funds	16,000.00	1,200.00	19000.00	19,000.00
44248 - MPR Safety Expenses	0.00	9,396.37	7000.00	7,000.00
44249 - Contain the Rain	0.00	1,570.97	0.00	0.00

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>450 - Expenses</b>	<b>42,185.00</b>	<b>57,344.78</b>	<b>28650.00</b>	<b>39,500.00</b>
<b>0101-100 - General Fund-Administration</b>	<b>42,185.00</b>	<b>57,344.78</b>	<b>28650.00</b>	<b>39,500.00</b>
41205 - Insurance Claims	0.00	2,005.00	0.00	0.00
41215 - Employee Appreciation	4,000.00	4,369.13	5000.00	5,000.00
41300 - Charitable Cont & Gifts	10,000.00	12,947.66	10000.00	10,000.00
43320 - City Attorney Expenses	5,000.00	7,342.45	3150.00	7,500.00
43340 - City Clerk Expenses	3,000.00	8,843.65	1500.00	5,000.00
43350 - City Council Expenses	9,000.00	10,952.20	9000.00	12,000.00
43360 - Communication Expenses	11,185.00	10,884.69	0.00	0.00
49800 - Previous Yr Expenses	0.00	0.00	0.00	0.00
<b>470 - Personnel</b>	<b>839,164.00</b>	<b>1,001,379.52</b>	<b>1221250.00</b>	<b>1,353,088.70</b>
<b>0101-100 - General Fund-Administration</b>	<b>839,164.00</b>	<b>1,001,379.52</b>	<b>1221250.00</b>	<b>1,353,088.70</b>
41100 - Salaries & Wages	704,258.00	788,218.08	1002650.00	1,123,413.70
41110 - Overtime	13,500.00	75,959.54	35500.00	37,275.00
41115 - COVID-19 Off	0.00	2,048.88	0.00	0.00
41140 - FICA & Medicare	54,909.00	63,221.40	79450.00	83,400.00
41150 - KPERS	66,497.00	71,931.62	103650.00	109,000.00
<b>490 - Transfers/Miscellaneous</b>	<b>129,370.00</b>	<b>129,370.00</b>	<b>213000.00</b>	<b>2,403,850.00</b>
<b>0101-100 - General Fund-Administration</b>	<b>129,370.00</b>	<b>129,370.00</b>	<b>213000.00</b>	<b>2,403,850.00</b>
49981 - Transfer to Law Enforcement Fund	0.00	0.00	0.00	40,000.00
49982 - Transfer to Panasonic TIF	0.00	0.00	0.00	170,850.00
49983 - Transfer to Harps TIF	0.00	0.00	0.00	0.00
49984 - Transfer to 2019 Commerce TIF	0.00	0.00	0.00	0.00
49985 - Transfer to Property Tax Relief Fund	0.00	0.00	25000.00	25,000.00
49987 - Transfer to Technology	17,750.00	17,750.00	138000.00	143,000.00
49993 - Transfer to Capital Improvement Fund-Property Tax	0.00	0.00	0.00	0.00
49996 - Transfer to Capital Improvement Fund	86,620.00	86,620.00	25000.00	2,000,000.00
49997 - Transfer to Public Art Fund	25,000.00	25,000.00	25000.00	25,000.00
<b>Grand Total</b>	<b>3,383,919.00</b>	<b>3,221,911.45</b>	<b>2746788.00</b>	<b>5,178,386.70</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.

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>420 - Commodities</b>	<b>3,100.00</b>	<b>1,925.93</b>	<b>3770.00</b>	<b>4,100.00</b>
<b>0101-125 - General Fund-Planning &amp; Zoning</b>	<b>3,100.00</b>	<b>1,925.93</b>	<b>3770.00</b>	<b>4,100.00</b>
44310 - Office Supplies	600.00	0.00	600.00	600.00
44315 - Office Equipment	500.00	0.00	500.00	500.00
44510 - Computer Software & Hardware	2,000.00	1,925.93	2670.00	3,000.00
<b>430 - Contractual</b>	<b>17,400.00</b>	<b>1,975.75</b>	<b>17160.00</b>	<b>16,750.00</b>
<b>0101-125 - General Fund-Planning &amp; Zoning</b>	<b>17,400.00</b>	<b>1,975.75</b>	<b>17160.00</b>	<b>16,750.00</b>
41200 - Travel & Entertainment	500.00	355.26	500.00	600.00
41210 - Meals & Refreshments	250.00	0.00	250.00	300.00
42000 - Postage & Freight	250.00	0.00	250.00	300.00
42100 - Uniforms	400.00	241.00	400.00	300.00
42200 - Printing & Advertisements	1,500.00	1,084.49	1500.00	1,500.00
43000 - Dues & Membership Fees	1,000.00	0.00	1000.00	1,500.00
43500 - IT Services	240.00	295.00	0.00	0.00
43700 - Training & School	1,500.00	0.00	1500.00	2,250.00
44040 - Contractual Vehicle Maintenance	0.00	0.00	0.00	0.00
44220 - Misc Contractual Services	11,760.00	0.00	11760.00	10,000.00
<b>470 - Personnel</b>	<b>125,147.00</b>	<b>119,699.85</b>	<b>134800.00</b>	<b>135,793.42</b>
<b>0101-125 - General Fund-Planning &amp; Zoning</b>	<b>125,147.00</b>	<b>119,699.85</b>	<b>134800.00</b>	<b>135,793.42</b>
41100 - Salaries & Wages	105,871.00	101,986.74	113320.00	113,305.92
41110 - Overtime	1,000.00	290.94	1000.00	1,000.00
41140 - FICA & Medicare	8,176.00	7,815.10	8750.00	9,187.50
41150 - KPERS	10,100.00	9,607.07	11730.00	12,300.00
Grand Total	145,647.00	123,601.53	155730.00	156,643.42

## Fund 101 General Fund Expenditures

### *Department 150 – Building Inspections*

#### *Line-Item Details*

Line Item #	Title	Use of Funds
49000	Lease Purchases	The 2024 allocation of \$20,100 includes lease purchase funding for utility trucks including a new Ford Lightning and a Ford F150 .
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.
44230	Panasonic Third Party Contractual Services	For 2025, this amount is set at \$300,000. This allocation will be used to pay for the third-party consultant who has been retained to perform inspections and plan review for Panasonic. These expenses will be directly offset by direct reimbursements from Panasonic.
45700	Mowing Contract	Pays for codes enforcement mowing of properties that are in violation of weed ordinances.
41100	Salaries & Wages	An additional position is budget for 2025 for a plan review and inspections as well as an emergency manager. The new position is included in the 2025 budget along with a specific offsetting permit fee revenue increase. We will track workload and permitting fees through the rest of 2024 and into 2025 and will hire the new position only if the fee revenues materialize.

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>410 - Capital Outlay</b>	<b>9,984.00</b>	<b>8,910.42</b>	<b>18828.00</b>	<b>20,100.00</b>
<b>0101-150 - General Fund-Building and Inspections</b>	<b>9,984.00</b>	<b>8,910.42</b>	<b>18828.00</b>	<b>20,100.00</b>
49000 - Lease Purchase Payments	9,984.00	8,910.42	18828.00	20,100.00
<b>420 - Commodities</b>	<b>12,525.00</b>	<b>11,317.29</b>	<b>12775.00</b>	<b>44,425.00</b>
<b>0101-150 - General Fund-Building and Inspections</b>	<b>12,525.00</b>	<b>11,317.29</b>	<b>12775.00</b>	<b>44,425.00</b>
44310 - Office Supplies	500.00	1,011.29	500.00	12,150.00
44500 - Tools & Equipment	1,500.00	1,179.40	1500.00	21,500.00
44510 - Computer Software & Hardware	7,775.00	6,336.29	7775.00	7,775.00
44700 - Gasoline	2,750.00	2,790.31	3000.00	3,000.00
<b>430 - Contractual</b>	<b>23,170.00</b>	<b>465,485.12</b>	<b>28150.00</b>	<b>325,050.00</b>
<b>0101-150 - General Fund-Building and Inspections</b>	<b>23,170.00</b>	<b>465,485.12</b>	<b>28150.00</b>	<b>325,050.00</b>
41200 - Travel & Entertainment	800.00	910.08	1200.00	2,000.00
41210 - Meals & Refreshments	250.00	135.03	250.00	300.00
42050 - Utilities	3,000.00	3,151.15	3000.00	3,000.00
42100 - Uniforms	900.00	1,163.64	1500.00	1,500.00
42200 - Printing & Advertisements	500.00	383.90	0.00	0.00
42240 - Publications & Subscriptions	0.00	0.00	5750.00	2,000.00
43000 - Dues & Membership Fees	750.00	2,005.00	1450.00	1,250.00
43500 - IT Services	720.00	833.82	0.00	0.00
43700 - Training & School	2,250.00	1,229.00	4000.00	4,000.00
44030 - Contractual Equipment Maintenance	2,000.00	0.00	2000.00	2,000.00
44040 - Contractual Vehicle Maintenance	0.00	0.00	0.00	0.00
44220 - Misc Contractual Services	5,000.00	5,160.00	0.00	25,050.00
44230 - Panasonic Third Party Contractual Services	0.00	442,793.50	0.00	274,950.00
45700 - Mowing Contract	7,000.00	7,720.00	9000.00	9,000.00
<b>470 - Personnel</b>	<b>293,306.00</b>	<b>347,408.66</b>	<b>286850.00</b>	<b>353,616.40</b>
<b>0101-150 - General Fund-Building and Inspections</b>	<b>293,306.00</b>	<b>347,408.66</b>	<b>286850.00</b>	<b>353,616.40</b>
41100 - Salaries & Wages	247,017.00	293,183.62	240270.00	302,166.40
41110 - Overtime	3,500.00	4,605.82	3000.00	3,150.00
41115 - COVID-19 Off	0.00	0.00	0.00	0.00
41120 - COVID-19 Worked from Home	0.00	0.00	0.00	0.00
41125 - COVID-19 Overtime	0.00	0.00	0.00	0.00
41140 - FICA & Medicare	19,165.00	21,670.65	18620.00	19,950.00
41150 - KPERS	23,624.00	27,948.57	24960.00	28,350.00
<b>Grand Total</b>	<b>338,985.00</b>	<b>833,121.49</b>	<b>346603.00</b>	<b>743,191.40</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	Allocations for these items have been moved to the Technology Fund.
45200	Prisoner Boarding	Fees paid to Johnson County for housing prisoners who are being held on De Soto violations or warrants.
42200	Printing And Advertisements	Court materials, publications and legal notifications.
43000	Dues & Membership Fees	Fees for membership in professional organizations.
43200	Legal Services	Primarily used to pay court-appointed legal representation for defendants.
43250	Judge/Prosecutor	Pays for municipal court judge and prosecutor.
43500	Data Processing	Allocations for these items have been moved to the Technology Fund.
44800	Court Fees	Pass-through court fees to the State of Kansas.

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>420 - Commodities</b>	<b>6,000.00</b>	<b>4,368.16</b>	<b>1000.00</b>	<b>1,500.00</b>
0101-200 - General Fund-Court	6,000.00	4,368.16	1000.00	1,500.00
44310 - Office Supplies	500.00	9.99	500.00	500.00
44510 - Computer Software & Hardware	5,500.00	4,358.17	500.00	1,000.00
<b>430 - Contractual</b>	<b>114,690.00</b>	<b>130,191.98</b>	<b>149025.00</b>	<b>160,175.00</b>
0101-200 - General Fund-Court	114,690.00	130,191.98	149025.00	160,175.00
41210 - Meals & Refreshments	0.00	250.83	0.00	0.00
42100 - Uniforms	150.00	135.00	300.00	300.00
42200 - Printing & Advertisements	500.00	513.44	600.00	600.00
43000 - Dues & Membership Fees	100.00	50.00	125.00	125.00
43200 - Legal Services	8,500.00	13,086.50	13000.00	13,650.00
43250 - Judge & Prosecutor	55,000.00	64,858.50	63000.00	66,000.00
43500 - IT Services	240.00	271.00	0.00	0.00
43700 - Training & School	200.00	308.49	2000.00	2,500.00
44800 - Court Fees	30,000.00	25,405.05	30000.00	35,000.00
45200 - Prisoner Boarding	20,000.00	25,313.17	40000.00	42,000.00
<b>470 - Personnel</b>	<b>76,005.00</b>	<b>100,984.55</b>	<b>92170.00</b>	<b>97,091.40</b>
0101-200 - General Fund-Court	76,005.00	100,984.55	92170.00	97,091.40
41100 - Salaries & Wages	62,317.00	73,838.96	75570.00	75,566.40
41110 - Overtime	2,600.00	12,455.97	2600.00	6,825.00
41115 - COVID-19 Off	0.00	0.00	0.00	0.00
41120 - COVID-19 Worked from Home	0.00	0.00	0.00	0.00
41125 - COVID-19 Overtime	0.00	0.00	0.00	0.00
41140 - FICA & Medicare	4,966.00	6,591.63	5980.00	6,280.00
41150 - KPERS	6,122.00	8,097.99	8020.00	8,420.00
Grand Total	196,695.00	235,544.69	242195.00	258,766.40

## Fund 101 General Fund Expenditures

### *Department 250 – Community Center*

Community Center budget for 2025 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
49000	Lease Purchase Payments	This lease payment is for a new 5-year lease to replace the existing Silverado 2500. \$25,528.
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.

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>410 - Capital Outlay</b>	<b>8,103.00</b>	<b>8,103.09</b>	<b>0.00</b>	<b>20,528.00</b>
<b>0101-250 - General Fund-Community Center</b>	<b>8,103.00</b>	<b>8,103.09</b>	<b>0.00</b>	<b>20,528.00</b>
49000 - Lease Purchase Payments	0.00	0.00	0.00	20,528.00
49110 - Electric Utility Loan	8,103.00	8,103.09	0.00	0.00
<b>420 - Commodities</b>	<b>35,700.00</b>	<b>23,585.87</b>	<b>37700.00</b>	<b>43,350.00</b>
<b>0101-250 - General Fund-Community Center</b>	<b>35,700.00</b>	<b>23,585.87</b>	<b>37700.00</b>	<b>43,350.00</b>
44310 - Office Supplies	100.00	211.50	100.00	250.00
44315 - Office Equipment	250.00	0.00	250.00	5,000.00
44320 - Cleaning Supplies	6,000.00	4,727.74	6500.00	6,500.00
44500 - Tools & Equipment	3,000.00	2,034.41	3500.00	3,500.00
44501 - Safety Supplies	750.00	356.67	750.00	750.00
44530 - Furniture & Fixtures	750.00	1,201.98	750.00	1,000.00
44700 - Gasoline	2,500.00	2,172.18	2750.00	2,750.00
45900 - Sand & Salt	850.00	0.00	850.00	850.00
46000 - Equipment Maintenance	500.00	1,434.76	1000.00	1,500.00
46400 - Building Repair & Maintenance	20,000.00	10,836.25	20000.00	20,000.00
47200 - Grass Seed-Weed Control-Fertilizer	250.00	0.00	250.00	250.00
47510 - Landscaping	500.00	570.44	750.00	750.00
47650 - Seasonal Decorations	250.00	39.94	250.00	250.00
<b>430 - Contractual</b>	<b>42,700.00</b>	<b>49,831.78</b>	<b>63400.00</b>	<b>66,000.00</b>
<b>0101-250 - General Fund-Community Center</b>	<b>42,700.00</b>	<b>49,831.78</b>	<b>63400.00</b>	<b>66,000.00</b>
42050 - Utilities	23,000.00	27,519.95	35000.00	35,000.00
42100 - Uniforms	1,400.00	935.34	1400.00	2,000.00
43500 - IT Services	300.00	319.00	0.00	0.00
43700 - Training & School	500.00	0.00	500.00	500.00
44020 - Contractual Building Maintenance	5,000.00	6,227.67	9000.00	9,000.00
44040 - Contractual Vehicle Maintenance	1,000.00	0.00	1000.00	1,000.00
44200 - Equipment Lease & Rentals	1,500.00	180.00	1500.00	1,500.00
44220 - Misc Contractual Services	10,000.00	14,649.82	15000.00	17,000.00
<b>470 - Personnel</b>	<b>126,381.00</b>	<b>155,245.89</b>	<b>188990.00</b>	<b>228,824.20</b>
<b>0101-250 - General Fund-Community Center</b>	<b>126,381.00</b>	<b>155,245.89</b>	<b>188990.00</b>	<b>228,824.20</b>
41100 - Salaries & Wages	107,243.00	131,898.05	161810.00	185,859.20
41110 - Overtime	1,500.00	1,992.08	1500.00	2,000.00
41140 - FICA & Medicare	8,319.00	9,829.97	12500.00	20,125.00
41150 - KPERS	9,319.00	11,525.79	13180.00	20,840.00
41195 - Work Comp under Minimum	0.00	0.00	0.00	0.00
<b>490 - Transfers/Miscellaneous</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>40000.00</b>	<b>40,000.00</b>
<b>0101-250 - General Fund-Community Center</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>40000.00</b>	<b>40,000.00</b>
49991 - Transfer to Community Center Bldg Maintenance	40,000.00	40,000.00	40000.00	40,000.00
<b>Grand Total</b>	<b>252,884.00</b>	<b>276,766.63</b>	<b>330090.00</b>	<b>398,702.20</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, increases moderated to base inflationary levels in 2021 and 2022. In 2023 our Midwest Public Risk (MPR) self-insurance pool switched health insurance providers, which allowed us to enjoy identical benefits without any increase from the previous year's costs, and we actually saw a slight decrease in 2024.

We therefore intend to continue our membership in the Midwest Public Risk (MPR) self-insurance pool for the 2024-2025 plan year, which started July 1.

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

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>470 - Personnel</b>	<b>429,642.00</b>	<b>384,875.50</b>	<b>604230.89</b>	<b>535,025.00</b>
<b>0101-300 - General Fund-Employee Benefits</b>	<b>429,642.00</b>	<b>384,875.50</b>	<b>604230.89</b>	<b>535,025.00</b>
41135 - HSA	49,000.00	45,999.60	52500.00	55,125.00
41160 - Health Insurance	319,332.00	279,087.32	444679.58	367,500.00
41170 - SUTA	1,978.00	20,089.43	25856.21	27,150.00
41190 - Workers Compensation	59,332.00	39,699.15	81195.10	85,250.00
<b>Grand Total</b>	<b>429,642.00</b>	<b>384,875.50</b>	<b>604230.89</b>	<b>535,025.00</b>

## Fund 101 General Fund

### Expenditures *Department 400 – Streets*

The 2025 Street Department budget totals \$2.65 Million, which is about \$418,000 more than the 2024 total. This is in large part due to an increase in the road maintenance program from \$750,000 in 2024 to \$1.0 Million for 2025.

#### *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.
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.
44310	Office Supplies	Used to purchase office supplies.
44320	Cleaning Supplies	Used to purchase general cleaning supplies for the street department break room/locker room/bathroom and fleet maintenance shop.
44350	Chemicals	Used to purchase chemicals such as degreasers and tar removers for asphalt equipment, salt neutralizer for winter salting/deicing equipment, lubricants, etc.
44500	Tools & Equipment	Used to purchase tools and hand tools utilized within the street department. Also includes hand tools carried on trucks for field repairs and maintenance as well as traffic sign maintenance truck, traffic cones, barricades, etc.
44501	Safety Equip/Supplies	Used to purchase safety green outer wear required while working on streets, drinking water/Gatorade used during summer asphalt work season to keep crews hydrated.
44510	Computer Software / Hardware	Used to fund the scheduled replacement of computers. One new computer is scheduled for 2021. Item also used to purchase IWORQS software used in fleet and street maintenance cost tracking.
44600	Repair Parts	Used to maintenance small item repair parts such as ice machine, etc.
44700	Gasoline	Used to purchase gasoline for all gas engine operated trucks and equipment.
45400	Street Lighting	Used to fund street lighting electric operating costs.
45800	Street Repair Supplies	Used to purchase guardrail, top soil, sod, grass seed, erosion mat, etc.
45900	Salt & Sand	Used to purchase winter road deicing salt & pretreatment deicing chemicals.

45910	Street Rock	Used to purchase rock for street repair base, alleyway maintenance, maintain the few gravel roads yet remaining, ditch liner rock, etc.
45920	Asphalt	Used to purchase hot mix and cold mix asphalt for in-house street repairs. The asphalt budget for 2020 has been increased by \$15,000 so the Street Department can self-perform pavement maintenance items that may otherwise be included in the road maintenance program budget.
46300	Street Signs & Posts	Used to purchase traffic signs, posts & bases, traffic light/school flashers/pedestrian flasher repair parts.
46400	Building Improvements/Maint.	Used to purchase any needed building maintenance repairs done in-house, such as plumbing, lighting, electrical, etc.
46700	Radio Equipment	Communication accessories, etc.
41210	Meals & Refreshments	Meals for employees, while working through occurrences that call for extended working hours, snow removal, extended street repair hours, etc.
42050	Utilities	Used for street shop electricity, natural gas, internet, etc.
42100	Uniform Fees	Allocations to each department for the purchase of uniform items, in accordance with the newly-implemented uniform policies.
42200	Printing And Advertisements	Used to advertise for needed job positions, etc.
43000	Dues & Memberships	Used for membership fees such as APWA & IMSA.
43700	Training / School	For attending workshops, seminars, or other employee training
44020	Contractual Bldg Maint & Repairs	Used for any needed building maintenance and repairs which are contracted.
44040	Contractual Vehicle Maint & Repairs	Used for any outside contractual vehicle and equipment repairs which must be performed outside of our in-house maintenance facility.
44060	Shop Maint & Repairs	Funds Street Department portion of shop budget for in-house repair parts to vehicle & equipment maintenance. Each department budget contributes an established percentage amount to this total budget for parts to provide in-house shop repairs.
44100	Dust Control	Used to apply dust control on gravel roads. This has largely minimized due to efforts to hard surface all gravel roads. A few still remain, the biggest gravel section which still receives periodic dust control would be the "peanut loop drive" at Riverfest Park.
44120	Hauling	Used for contractual hauling of asphalt and rock when needed.
44130	Street Sealing	This budget line is in the capital budget.
41140	Street Sweeping	Used for Spring & Fall contractual street sweeping.
44150	Tree Trimming	Used for contractual tree removal & trimming along city right-of-ways.
44160	Striping	Used for contractual street striping such as center line, road edge, crosswalks, parking lines, stop bars, etc.
44200	Equipment Lease & Rentals	Used primarily to rent needed specialized construction equipment for some projects or rent when a piece of equipment breaks-down for an extended period of time such as the asphalt roller.
44220	Misc. Contractual	Varies widely by year. Used for contractual services related to street repairs such as curb replacement, sidewalk replacement, etc.
45700	Mowing Contract	Used for contractual mowing along improved and unimproved city street rights-of-way.

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45750	Road Maintenance Program	The proposed 2025 Street Department budget includes 1,000,000 for this effort.
41100	Salaries & Wages	Direct payments to employees for wages.

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>410 - Capital Outlay</b>	<b>726,696.00</b>	<b>230,657.92</b>	<b>932542.97</b>	<b>1,280,739.00</b>
<b>0101-400 - General Fund-Streets</b>	<b>726,696.00</b>	<b>230,657.92</b>	<b>932542.97</b>	<b>1,280,739.00</b>
45750 - Road Maintenance Program	550,000.00	0.00	750000.00	1,000,000.00
49000 - Lease Purchase Payments	88,323.00	116,890.90	92929.96	125,032.00
49110 - Electric Utility Loan	88,373.00	113,767.02	89613.01	155,707.00
<b>420 - Commodities</b>	<b>255,600.00</b>	<b>183,277.98</b>	<b>276450.00</b>	<b>307,950.00</b>
<b>0101-400 - General Fund-Streets</b>	<b>255,600.00</b>	<b>183,277.98</b>	<b>276450.00</b>	<b>307,950.00</b>
44310 - Office Supplies	2,000.00	1,739.89	3500.00	3,500.00
44320 - Cleaning Supplies	1,500.00	0.00	750.00	750.00
44350 - Chemicals	1,200.00	736.32	1200.00	1,200.00
44500 - Tools & Equipment	7,000.00	2,675.69	17000.00	17,000.00
44501 - Safety Supplies	4,000.00	5,285.42	5000.00	5,000.00
44510 - Computer Software & Hardware	3,000.00	924.92	0.00	0.00
44600 - Repair Parts	1,200.00	1,919.51	4000.00	4,000.00
44700 - Gasoline	45,000.00	35,584.44	45000.00	45,000.00
45800 - Street Repair Supplies	15,000.00	8,705.39	17500.00	27,500.00
45850 - Stormwater Repair Supplies	0.00	0.00	0.00	10,000.00
45900 - Sand & Salt	50,000.00	21,406.72	50000.00	50,000.00
45910 - Street Rock	18,000.00	11,403.10	25000.00	25,000.00
45920 - Asphalt	80,000.00	78,921.81	75000.00	80,000.00
46000 - Equipment Maintenance	0.00	0.00	0.00	0.00
46300 - Street Sign & Posts	15,000.00	9,653.65	17500.00	24,000.00
46400 - Building Repair & Maintenance	12,000.00	3,632.59	15000.00	15,000.00
46700 - Radio Equipment	700.00	688.53	0.00	0.00

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>430 - Contractual</b>	<b>401,160.00</b>	<b>425,158.23</b>	<b>449,200.00</b>	<b>501,700.00</b>
<b>0101-400 - General Fund-Streets</b>	<b>401,160.00</b>	<b>425,158.23</b>	<b>449,200.00</b>	<b>501,700.00</b>
41210 - Meals & Refreshments	1,000.00	1,378.93	3000.00	3,000.00
42050 - Utilities	24,000.00	24,135.48	30000.00	30,000.00
42100 - Uniforms	5,000.00	4,235.09	8000.00	8,000.00
42200 - Printing & Advertisements	200.00	0.00	200.00	200.00
43000 - Dues & Membership Fees	1,500.00	954.83	2000.00	3,000.00
43500 - IT Services	960.00	935.13	0.00	0.00
43700 - Training & School	3,500.00	48.75	4500.00	7,500.00
44020 - Contractual Building Maintenance	4,000.00	8,289.61	10000.00	10,000.00
44030 - Contractual Equipment Maintenance	0.00	0.00	0.00	0.00
44040 - Contractual Vehicle Maintenance	30,000.00	1,179.71	15000.00	15,000.00
44060 - Shop Maintenance & Repairs	100,000.00	132,796.99	100000.00	110,000.00
44110 - Dust Control	1,000.00	0.00	1000.00	1,000.00
44120 - Hauling	7,000.00	3,016.00	7000.00	7,000.00
44130 - Street Sealing	10,000.00	0.00	10000.00	10,000.00
44140 - Street Sweeping	9,000.00	11,905.88	9000.00	15,000.00
44150 - Tree Trimming	19,000.00	0.00	20000.00	20,000.00
44160 - Striping	10,000.00	0.00	10000.00	30,000.00
44200 - Equipment Lease & Rentals	10,000.00	203.90	10000.00	10,000.00
44220 - Misc Contractual Services	35,000.00	35,927.46	35000.00	40,000.00
45400 - Street Lighting	80,000.00	80,195.47	80000.00	80,000.00
45700 - Mowing Contract	50,000.00	119,955.00	88500.00	96,000.00
45720 - Emergency Preparedness	0.00	0.00	6000.00	6,000.00
<b>470 - Personnel</b>	<b>418,831.00</b>	<b>528,035.01</b>	<b>559,700.00</b>	<b>557,922.40</b>
<b>0101-400 - General Fund-Streets</b>	<b>418,831.00</b>	<b>528,035.01</b>	<b>559,700.00</b>	<b>557,922.40</b>
41100 - Salaries & Wages	339,617.00	432,083.39	456100.00	449,142.40
41110 - Overtime	19,000.00	18,055.27	19700.00	20,685.00
41115 - COVID-19 Off	0.00	1,280.80	0.00	0.00
41140 - FICA & Medicare	27,434.00	34,365.70	36400.00	38,220.00
41150 - KPERS	32,780.00	42,249.85	47500.00	49,875.00
<b>Grand Total</b>	<b>1,802,287.00</b>	<b>1,367,129.14</b>	<b>2,217,892.97</b>	<b>2,648,311.40</b>

## Fund 101 General Fund Expenditures

### *Department 500 – Community Outreach*

The Community Outreach department is focused on communications and events. Previous to 2024, budget expense allocations for these efforts resided in various line items in the General Fund. With two employees, consulting services, and special events being funded the total expenditures for the department are just over \$517,000. These costs were previously included in budget line items for other funds. \$150,000 of this budget is for a continuation of outside communications consulting efforts related to the Panasonic, Astra, and Flint development activities.

### *Line-Item Details*

Line Item #	Title	Use of Funds
44310	Office Supplies	Used to purchase office supplies.
44315	Office Equipment	The allocation includes a desk for the Communications & Outreach Coordinator.
44510	Computer Software/Hardware	This item funds continued software licenses for Canva, Survey Monkey, two Adobe Creative Suites, MapMe Interactive Project Map, and other programs. It also includes a \$4,000 allocation for camera and AV meeting equipment.
44210	External Communications	This line item funds external communications efforts including the City website contract & domain, utility billing mailed newsletters, e-mail newsletter platform, quarterly newsletter printing and mailing, Discovering De Soto ads, NotifyJoCo, and our digital signage platform.
41200	Travel & Entertainment	The 2025 allocation includes travel and accommodations for the Communication Director’s Certified Public Communicator’s 2-Year certification course, as well as travel and accommodations (for two employees) to the statewide public communications conference and the national city communicators conference.
42240	Publications & Subscriptions	The is a dedicated line item for newspaper & media subscriptions - like the KC Star, Shawnee Mission Post, KC Business Journal, and Lawrence Journal World – so staff can follow De Soto in the media.
42500	De Soto Days	<p>The total De Soto Days allocations for 2025 is \$11,000.</p> <p>The De Soto Days Committee receives a direct grant, set at \$4,000, to help cover some event expenses. The rest of the line item goes towards the City’s costs for portable toilets, dumpsters, cleanup, and restoration efforts.</p> <p><i>Note: The Sheriff’s services for the festival are coded to the Law Enforcement fund, so it is not subject to the property tax lid.</i></p>

42600	July 4th	The increased 4 <sup>th</sup> of July event allocation for 2025 will fund the fireworks display, entertainment, lights and sound, parking, and added festivities.
43700	Training & School	This allocation funds (2x) attendance at both a state and national government communications conference, professional development workshops/ trainings/ classes, and the Communication Director’s Certified Public Communicator Program and FEMA Advanced PIO Program.
43600	Consulting Services	The 2025 line item for consulting services includes the contract continuance with Mays Communications for support associated with economic development and media relations efforts.
44240	Community Events	This item combines allocations that were previously allocated in separate line items or included in other general expense line items. For 2025, these events include: <ul style="list-style-type: none"> <li>• Concerts</li> <li>• Movies in the Park</li> <li>• Mural Painting Event</li> <li>• Snow Plow Painting Competition</li> <li>• Mayor's Tree Lighting</li> <li>• Farmers Market</li> <li>• Cultural Event</li> <li>• Promotion &amp; Advertising</li> </ul>
44270	Citizen Survey	This line item includes both the annual FlashVote program as well as community-wide ETC citizen satisfaction survey.
44280	Community Outreach	This line item covers outreach supplies and swag, like keychains, stickers, t-shirts, frisbees, sunglasses, touch-a-truck goodies, and presentation & tabling materials.

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>420 - Commodities</b>	<b>0.00</b>	<b>0.00</b>	<b>11620.00</b>	<b>11,620.00</b>
<b>0101-500 - General Fund-Communications and Outreach</b>	<b>0.00</b>	<b>0.00</b>	<b>11620.00</b>	<b>11,620.00</b>
44310 - Office Supplies	0.00	0.00	1000.00	1,000.00
44315 - Office Equipment	0.00	0.00	5500.00	5,500.00
44510 - Computer Software & Hardware	0.00	0.00	5120.00	5,120.00
<b>430 - Contractual</b>	<b>0.00</b>	<b>0.00</b>	<b>425540.00</b>	<b>334,485.00</b>
<b>0101-500 - General Fund-Communications and Outreach</b>	<b>0.00</b>	<b>0.00</b>	<b>425540.00</b>	<b>334,485.00</b>
41200 - Travel & Entertainment	0.00	0.00	5950.00	5,950.00
41210 - Meals & Refreshments	0.00	0.00	570.00	1,000.00
42100 - Uniforms	0.00	0.00	600.00	600.00
42200 - Printing & Advertisements	0.00	0.00	2500.00	2,500.00
42240 - Publications & Subscriptions	0.00	0.00	485.00	500.00
42500 - De Soto Days	0.00	0.00	11000.00	11,000.00
42600 - July 4th	0.00	0.00	20000.00	22,000.00
43000 - Dues & Membership Fees	0.00	0.00	1025.00	1,025.00
43600 - Consulting Services	0.00	0.00	250000.00	150,000.00
43700 - Training & School	0.00	0.00	8860.00	8,860.00
44210 - External Communications	0.00	0.00	53550.00	53,550.00
44240 - Community Events	0.00	0.00	50000.00	55,000.00
44270 - Citizen Survey	0.00	0.00	15000.00	15,000.00
44280 - Community Outreach	0.00	0.00	6000.00	7,500.00
<b>470 - Personnel</b>	<b>0.00</b>	<b>0.00</b>	<b>159284.19</b>	<b>171,510.52</b>
<b>0101-500 - General Fund-Communications and Outreach</b>	<b>0.00</b>	<b>0.00</b>	<b>159284.19</b>	<b>171,510.52</b>
41100 - Salaries & Wages	0.00	0.00	130100.00	140,860.52
41110 - Overtime	0.00	0.00	5000.00	5,250.00
41140 - FICA & Medicare	0.00	0.00	10329.93	10,850.00
41150 - KPERS	0.00	0.00	13854.26	14,550.00
Grand Total	0.00	0.00	596444.19	517,615.52

# Fund 101 General Fund

## Expenditures

### *Department 600 – Parks*

In 2025, the Parks Department will add a Building Maintenance Technician. This new position will assist in facility maintenance at City Hall and the Aquatic Center. A salary of \$48,000 is proposed. Wage and benefits funding for this position are included in the proposed 2025 budget, as is the acquisition of a utility vehicle. This position was identified during our 2024 budget discussions and has been incorporated into our projections since last year.

### *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.
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.
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
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.
49986	Transfer To Parks Maintenance	Funding allocation for the new Parks Maintenance Fund.

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>410 - Capital Outlay</b>	<b>27,812.00</b>	<b>36,307.64</b>	<b>26526.00</b>	<b>26,880.00</b>
<b>0101-600 - General Fund-Parks &amp; Recreation</b>	<b>27,812.00</b>	<b>36,307.64</b>	<b>26526.00</b>	<b>26,880.00</b>
49000 - Lease Purchase Payments	21,772.00	29,353.37	26526.00	26,880.00
49110 - Electric Utility Loan	6,040.00	6,954.27	0.00	0.00
<b>420 - Commodities</b>	<b>75,250.00</b>	<b>71,254.48</b>	<b>80250.00</b>	<b>87,800.00</b>
<b>0101-600 - General Fund-Parks &amp; Recreation</b>	<b>75,250.00</b>	<b>71,254.48</b>	<b>80250.00</b>	<b>87,800.00</b>
43900 - Animal Control	5,500.00	4,356.72	5500.00	5,500.00
44310 - Office Supplies	1,000.00	568.11	1000.00	1,000.00
44315 - Office Equipment	250.00	4,339.73	500.00	500.00
44320 - Cleaning Supplies	1,750.00	825.90	2000.00	2,000.00
44330 - Recreation Supplies	17,000.00	20,633.40	22000.00	23,000.00
44360 - Special Events	750.00	0.00	750.00	750.00
44380 - Concessions	3,500.00	2,107.68	4000.00	4,000.00
44390 - Concession Equipment	50.00	180.54	500.00	500.00
44500 - Tools & Equipment	1,750.00	693.52	1750.00	1,750.00
44501 - Safety Supplies	750.00	127.73	1000.00	1,000.00
44510 - Computer Software & Hardware	3,700.00	1,904.88	500.00	2,300.00
44600 - Repair Parts	500.00	0.00	500.00	500.00
44700 - Gasoline	6,000.00	5,372.38	7500.00	7,500.00
45900 - Sand & Salt	500.00	0.00	500.00	500.00
45910 - Street Rock	5,000.00	0.00	5000.00	5,000.00
46000 - Equipment Maintenance	1,500.00	612.91	1500.00	1,500.00
46200 - Contractual Vehicle Maintenance	0.00	9.00	0.00	0.00
46400 - Building Repair & Maintenance	2,000.00	1,733.37	2000.00	2,000.00
47100 - Park Maintenance	10,000.00	16,637.28	10000.00	14,000.00
47150 - Ballfield Maintenance & Repair Supplies	10,000.00	8,404.54	10000.00	10,000.00
47200 - Grass Seed-Weed Control-Fertilizer	2,500.00	2,170.06	2500.00	3,000.00
47510 - Landscaping	750.00	572.69	750.00	1,000.00
47650 - Seasonal Decorations	500.00	4.04	500.00	500.00

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>430 - Contractual</b>	<b>81,336.00</b>	<b>138,547.24</b>	<b>90450.00</b>	<b>107,600.00</b>
<b>0101-600 - General Fund-Parks &amp; Recreation</b>	<b>81,336.00</b>	<b>138,547.24</b>	<b>90450.00</b>	<b>107,600.00</b>
41200 - Travel & Entertainment	100.00	0.00	100.00	100.00
41210 - Meals & Refreshments	150.00	197.59	150.00	150.00
42050 - Utilities	12,000.00	13,194.83	15000.00	17,000.00
42100 - Uniforms	2,000.00	2,351.93	2200.00	2,600.00
42200 - Printing & Advertisements	500.00	0.00	500.00	500.00
43000 - Dues & Membership Fees	1,000.00	720.00	1500.00	1,500.00
43500 - IT Services	336.00	674.14	0.00	0.00
43700 - Training & School	1,000.00	430.00	1500.00	1,500.00
44020 - Contractual Building Maintenance	500.00	0.00	500.00	500.00
44030 - Contractual Equipment Maintenance	250.00	0.00	250.00	250.00
44040 - Contractual Vehicle Maintenance	3,000.00	17.25	3000.00	3,000.00
44200 - Equipment Lease & Rentals	6,000.00	4,852.14	6000.00	6,000.00
44220 - Misc Contractual Services	7,500.00	70,569.99	7500.00	7,500.00
44340 - Officials & Instructors	2,000.00	3,134.37	2250.00	4,000.00
45700 - Mowing Contract	45,000.00	42,405.00	50000.00	63,000.00
<b>450 - Expenses</b>	<b>400.00</b>	<b>527.40</b>	<b>500.00</b>	<b>750.00</b>
<b>0101-600 - General Fund-Parks &amp; Recreation</b>	<b>400.00</b>	<b>527.40</b>	<b>500.00</b>	<b>750.00</b>
48600 - Sales Tax Payable	400.00	527.40	500.00	750.00
<b>470 - Personnel</b>	<b>309,572.00</b>	<b>349,791.78</b>	<b>359500.00</b>	<b>355,517.80</b>
<b>0101-600 - General Fund-Parks &amp; Recreation</b>	<b>309,572.00</b>	<b>349,791.78</b>	<b>359500.00</b>	<b>355,517.80</b>
41100 - Salaries & Wages	258,327.00	285,070.46	298600.00	291,572.80
41110 - Overtime	8,500.00	16,611.08	9000.00	9,450.00
41140 - FICA & Medicare	20,412.00	22,212.76	23600.00	24,780.00
41150 - KPERS	22,333.00	25,897.48	28300.00	29,715.00
<b>490 - Transfers/Miscellaneous</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>35000.00</b>	<b>35,000.00</b>
<b>0101-600 - General Fund-Parks &amp; Recreation</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>35000.00</b>	<b>35,000.00</b>
49986 - Transfer to Park Maintenance Fund	35,000.00	35,000.00	35000.00	35,000.00
<b>Grand Total</b>	<b>529,370.00</b>	<b>631,428.54</b>	<b>592226.00</b>	<b>613,547.80</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	Annual 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.

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>420 - Commodities</b>	<b>72,100.00</b>	<b>64,271.36</b>	<b>75250.00</b>	<b>79,550.00</b>
<b>0101-700 - General Fund-Aquatic Center</b>	<b>72,100.00</b>	<b>64,271.36</b>	<b>75250.00</b>	<b>79,550.00</b>
44310 - Office Supplies	250.00	239.61	500.00	500.00
44320 - Cleaning Supplies	1,500.00	1,166.29	1500.00	1,750.00
44350 - Chemicals	35,000.00	31,007.68	35000.00	37,500.00
44360 - Special Events	750.00	447.44	750.00	1,000.00
44380 - Concessions	14,000.00	15,134.56	16000.00	17,500.00
44390 - Concession Equipment	500.00	6.99	500.00	500.00
44500 - Tools & Equipment	1,500.00	1,403.70	1500.00	1,500.00
44501 - Safety Supplies	1,500.00	412.80	1500.00	1,500.00
44510 - Computer Software & Hardware	3,500.00	1,665.00	3500.00	2,300.00
44600 - Repair Parts	1,500.00	3,228.87	1500.00	3,000.00
46000 - Equipment Maintenance	2,000.00	3,101.81	2500.00	3,000.00
46400 - Building Repair & Maintenance	5,000.00	243.87	5000.00	2,000.00
47400 - Pool Maintenance	4,000.00	6,104.95	4000.00	6,000.00
47500 - Pool Supplies	600.00	107.79	1000.00	1,000.00
47510 - Landscaping	500.00	0.00	500.00	500.00
<b>430 - Contractual</b>	<b>25,900.00</b>	<b>23,359.05</b>	<b>33400.00</b>	<b>34,400.00</b>
<b>0101-700 - General Fund-Aquatic Center</b>	<b>25,900.00</b>	<b>23,359.05</b>	<b>33400.00</b>	<b>34,400.00</b>
41200 - Travel & Entertainment	0.00	0.00	0.00	0.00
41210 - Meals & Refreshments	350.00	109.87	350.00	350.00
42050 - Utilities	17,000.00	16,184.36	19000.00	19,000.00
42100 - Uniforms	3,500.00	2,811.59	4300.00	4,300.00
42200 - Printing & Advertisements	0.00	50.00	0.00	0.00
43000 - Dues & Membership Fees	750.00	220.00	750.00	750.00
43500 - IT Services	300.00	742.94	0.00	0.00
43700 - Training & School	1,500.00	2,384.79	1500.00	2,500.00
44200 - Equipment Lease & Rentals	500.00	0.00	500.00	500.00
44220 - Misc Contractual Services	2,000.00	855.50	7000.00	7,000.00
<b>450 - Expenses</b>	<b>1,750.00</b>	<b>1,159.68</b>	<b>2200.00</b>	<b>2,200.00</b>
<b>0101-700 - General Fund-Aquatic Center</b>	<b>1,750.00</b>	<b>1,159.68</b>	<b>2200.00</b>	<b>2,200.00</b>
48600 - Sales Tax Payable	1,750.00	1,159.68	2200.00	2,200.00
<b>470 - Personnel</b>	<b>232,756.00</b>	<b>274,265.50</b>	<b>259800.00</b>	<b>281,278.80</b>
<b>0101-700 - General Fund-Aquatic Center</b>	<b>232,756.00</b>	<b>274,265.50</b>	<b>259800.00</b>	<b>281,278.80</b>
41100 - Salaries & Wages	205,077.00	239,302.34	228300.00	248,228.80
41110 - Overtime	5,000.00	8,627.84	5000.00	5,250.00
41140 - FICA & Medicare	16,071.00	18,520.85	17900.00	18,800.00
41150 - KPERS	6,608.00	7,814.47	8600.00	9,000.00
<b>490 - Transfers/Miscellaneous</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>30000.00</b>	<b>30,000.00</b>
<b>0101-700 - General Fund-Aquatic Center</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>30000.00</b>	<b>30,000.00</b>
49990 - Transfer to Aquatic Center Maintenance Fund	30,000.00	30,000.00	30000.00	30,000.00
<b>Grand Total</b>	<b>362,506.00</b>	<b>393,055.59</b>	<b>400650.00</b>	<b>427,428.80</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.

#### *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.
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.
44510	Computer Software / Hardware	Used to replace computers, IWORQS software annual cost, etc.
44600	Repair Parts	Used to purchase repair parts for the entire city fleet for preventative maintenance and break down repairs performed in-house. This fund in its entirety comes from each department which is based on a percentage to the fleet size of each department. This also includes small engine equipment such as chainsaws, string trimmers, etc.
44701	Diesel Fuel	The diesel fuel is utilized for on-road driven trucks and off-road equipment.
46000	Equipment Maintenance & Repair	
46400	Building Improvements/Maintenance	
43700	Training / School	For attending workshops, seminars, or employee training
44030	Contractual Equipment Maintenance & Repairs	Used for outside contractual services of shop equipment such as servicing parts washer cabinet, contractual repairs to the automotive lift, etc.
44200	Equipment Lease & Rentals	Lease/Rental of gas bottles for oxygen acetylene torches, welders, etc.

## Fund 201 - Law Enforcement

We continue our long-standing relationship with the Johnson County Sheriff's Office under a contractual arrangement for law enforcement services. The agreement for law enforcement services is renewed at the first of each year, and the 2025 contract has already been approved by the City Council.

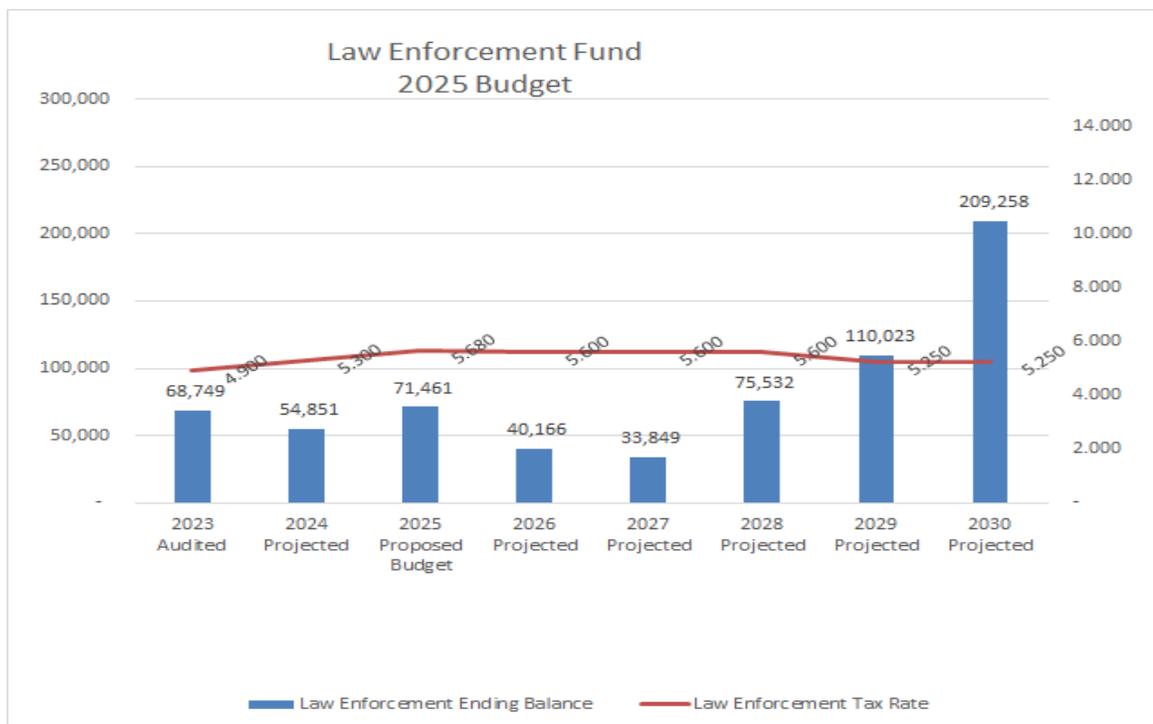
The law enforcement fund has historically been very stable and predictable, with only inflationary increases in the costs of services. However, the 2024 contract was 22% higher than 2023.

In May of 2024 the Council approved an amendment to the 2024 policing contract to add a dedicated deputy in De Soto. The cost of the added deputy is approximately \$90,000. This brings the total projected contract expenditures for 2024 to approximately \$840,000. At that time, the Sheriff's office also presented pricing for a multi-year contract that would cover 2025, 2026, and 2027. The Council voiced support for a multi-year agreement but was not asked to formally approve the contract at that time. Typically, the policing contract is negotiated and approved later in the fall.

The 2025 Law Enforcement budget includes Sheriff's contract allocations of \$966,840, plus a \$4,000 contingency.

Similar to the General Fund, the Law Enforcement Fund will receive property tax revenue from the partly completed Panasonic facility which must be diverted to a special TIF fund. Based on the mill levy of 5.68 mills, this property tax equals \$144,840. There is a specific transfer allocation from the Law Enforcement to the Panasonic TIF fund to account for the TIF revenues.

Future projections for the Law Enforcement Fund are provided in the 5-Year Financial Forecast section of this budget. Year-end fund balances through 2030 are shown graphically below.



	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>310 - Taxes</b>	<b>581,280.00</b>	<b>566,283.46</b>	<b>682998.00</b>	<b>1,092,290.00</b>
<b>0201-000 - Law Enforcement Fund-ND</b>	<b>581,280.00</b>	<b>566,283.46</b>	<b>682998.00</b>	<b>1,092,290.00</b>
31100 - Ad Valorem	531,594.00	517,966.15	641095.00	988,780.00
31101 - Delinquent Real Estate Taxes	5,000.00	6,933.56	6000.00	6,000.00
31500 - Motor Vehicle Tax	42,631.00	38,972.02	10320.00	45,064.00
31600 - Recreational Vehicle Tax	696.00	641.09	184.00	700.00
31610 - Watercraft	0.00	241.80	0.00	0.00
31650 - Heavy Truck Tax	176.00	141.87	36.00	176.00
31660 - Commercial Vehicle Tax	1,183.00	1,381.97	363.00	1,570.00
31801 - Delinquent Personal Taxes	0.00	5.00	0.00	0.00
31870 - Astra CID Payment	0.00	0.00	25000.00	50,000.00
<b>399 - Transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>40,000.00</b>
<b>0201-000 - Law Enforcement Fund-ND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>40,000.00</b>
39983 - Transfer from General	0.00	0.00	0.00	40,000.00
<b>410 - Capital Outlay</b>	<b>4,000.00</b>	<b>0.00</b>	<b>4000.00</b>	<b>4,000.00</b>
<b>0201-000 - Law Enforcement Fund-ND</b>	<b>4,000.00</b>	<b>0.00</b>	<b>4000.00</b>	<b>4,000.00</b>
49700 - Contingency	4,000.00	0.00	4000.00	4,000.00
<b>430 - Contractual</b>	<b>591,381.00</b>	<b>594,282.77</b>	<b>746000.00</b>	<b>966,840.00</b>
<b>0201-000 - Law Enforcement Fund-ND</b>	<b>591,381.00</b>	<b>594,282.77</b>	<b>746000.00</b>	<b>966,840.00</b>
47700 - Payment To Johnson Co Sheriff	591,381.00	594,282.77	746000.00	966,840.00
<b>490 - Transfers/Miscellaneous</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>144,840.00</b>
<b>0201-000 - Law Enforcement Fund-ND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>144,840.00</b>
49982 - Transfer to Panasonic TIF	0.00	0.00	0.00	144,840.00
<b>Grand Total</b>	<b>1,176,661.00</b>	<b>1,160,566.23</b>	<b>1432998.00</b>	<b>2,247,970.00</b>

## Fund 301 - Debt Service

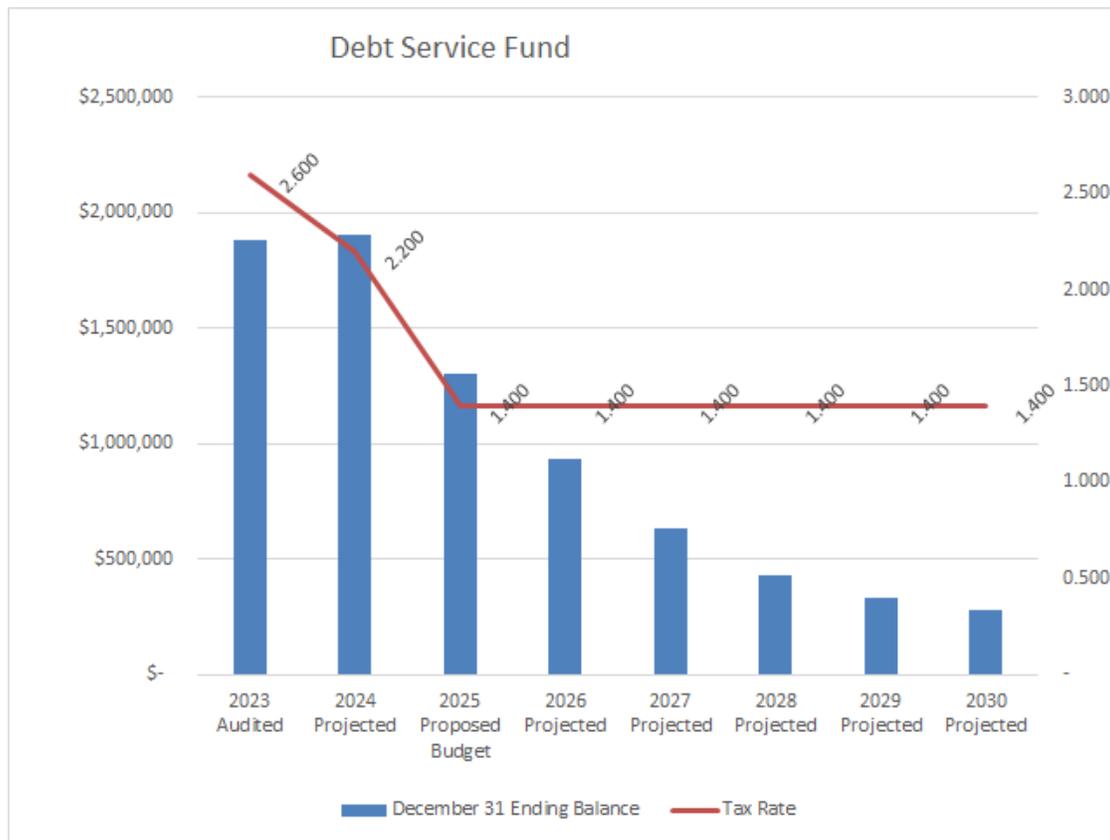
The proposed 2025 mill levy for the debt service fund is 1.4 Mills. This is down from 2.2 mills in 2024. Largely because of increasing sales tax revenue, and savings realized by the 2021 refinancing issue, it is clear that we can safely reduce the mill levy for this fund, while still including provisions for significant investments in our CIP.

Debt Service Fund expense projections include all outstanding debt, plus the following:

- The \$7.2 Million bond issue in 2025 for the City Hall renovations (currently estimated at \$4.9 Million) and the 83rd Street bridge reconstruction (bonding \$2.3 Million).
- Payments toward the Astra Sewer Benefit District currently being negotiated with the Sunflower Redevelopment Group. This amount assumes a city-at-large contribution of \$1 Million towards the overall estimated costs of around \$10 Million.

There is no new debt issuance to support any future capital improvement efforts. However, there are transfers from the general fund into the CIP fund of \$2.75 Million over the next two years.

The 5-year projections for the Debt Service fund show that we can reduce the mill levy from 2.20 mills in 2024 to 1.4 mills in 2025 while maintaining fund balance above \$100,000 throughout the projection period. Unlike the General Fund, there is little reason to maintain large fund balances in this fund because unforeseen expenses are a rarity.



	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>310 - Taxes</b>	<b>976,561.00</b>	<b>1,266,651.72</b>	<b>1028537.00</b>	<b>1,333,660.00</b>
<b>0301-000 - Debt Services-ND</b>	<b>976,561.00</b>	<b>1,266,651.72</b>	<b>1028537.00</b>	<b>1,333,660.00</b>
31100 - Ad Valorem	280,440.00	276,719.84	266451.00	243,713.00
31101 - Delinquent Real Estate Taxes	6,000.00	5,180.28	6000.00	6,000.00
31350 - City Add'l Sales Tax	655,750.00	935,723.06	750300.00	976,000.00
31500 - Motor Vehicle Tax	32,790.00	37,700.62	5476.00	18,707.00
31600 - Recreational Vehicle Tax	535.00	630.23	98.00	293.00
31610 - Watercraft	0.00	186.08	0.00	0.00
31650 - Heavy Truck Tax	136.00	127.76	19.00	73.00
31660 - Commercial Vehicle Tax	910.00	1,155.66	193.00	652.00
31800 - Specials	0.00	9,220.00	0.00	0.00
31801 - Delinquent Personal Taxes	0.00	8.19	0.00	0.00
31802 - Delinquent Specials	0.00	0.00	0.00	0.00
31803 - Specials - Traffic Signal	0.00	0.00	0.00	0.00
31805 - Specials -Merck	0.00	0.00	0.00	88,222.00
<b>325 - Interest</b>	<b>10,000.00</b>	<b>352,794.19</b>	<b>50000.00</b>	<b>130,000.00</b>
<b>0301-000 - Debt Services-ND</b>	<b>10,000.00</b>	<b>352,794.19</b>	<b>50000.00</b>	<b>130,000.00</b>
36112 - Interest Earnings	10,000.00	352,794.19	50000.00	130,000.00
<b>390 - Miscellaneous</b>	<b>0.00</b>	<b>0.00</b>	<b>12000000.00</b>	<b>0.00</b>
<b>0301-000 - Debt Services-ND</b>	<b>0.00</b>	<b>0.00</b>	<b>12000000.00</b>	<b>0.00</b>
32170 - Build America Bonds Rebate	0.00	0.00	0.00	0.00
35114 - Bond Proceeds	0.00	0.00	0.00	0.00
35117 - ASTRA Benefit District	0.00	0.00	12000000.00	0.00
35128 - Recovery Zone Bond Rebate	0.00	0.00	0.00	0.00
<b>399 - Transfers</b>	<b>644,334.00</b>	<b>304,000.00</b>	<b>440000.00</b>	<b>541,000.00</b>
<b>0301-000 - Debt Services-ND</b>	<b>644,334.00</b>	<b>304,000.00</b>	<b>440000.00</b>	<b>541,000.00</b>
39983 - Transfer from General	0.00	0.00	0.00	0.00
39984 - Transfer From Capital Improvement Fund	35,000.00	35,000.00	35000.00	35,000.00
39990 - Transfer From Water	390,334.00	50,000.00	250000.00	325,000.00
39991 - Transfer From Sewer	140,000.00	140,000.00	65000.00	80,000.00
39995 - Transfer From Special Hwy	15,000.00	15,000.00	25000.00	35,000.00
39996 - Transfer From Water Development Fund	20,000.00	20,000.00	20000.00	20,000.00
39998 - Transfer From Sewer Development Fund	44,000.00	44,000.00	45000.00	46,000.00
<b>450 - Expenses</b>	<b>1,614,050.00</b>	<b>2,057,910.04</b>	<b>14214777.00</b>	<b>2,610,689.00</b>
<b>0301-000 - Debt Services-ND</b>	<b>1,614,050.00</b>	<b>2,057,910.04</b>	<b>14214777.00</b>	<b>2,610,689.00</b>
44583 - ASTRA Benefit District P&I	0.00	0.00	12000000.00	0.00
48200 - Bond Principal	1,110,000.00	1,090,000.00	896570.00	610,689.00
48300 - Interest & Fees	504,050.00	967,910.04	1318207.00	2,000,000.00
48450 - Chreokee Woods Special Assessm	0.00	0.00	0.00	0.00
48452 - Targeted Debt Reduction	0.00	0.00	0.00	0.00
<b>490 - Transfers/Miscellaneous</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>35,700.00</b>
<b>0301-000 - Debt Services-ND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>35,700.00</b>
49982 - Transfer to Panasonic TIF	0.00	0.00	0.00	35,700.00
<b>Grand Total</b>	<b>3,244,945.00</b>	<b>3,981,355.95</b>	<b>27733314.00</b>	<b>4,651,049.00</b>

# ENTERPRISE FUNDS

## Fund 501 - Water

**Water Fund.** The first quarter of 2025 will see the new treatment facility brought online. While there is reason to believe that a new facility will be more efficient than the old one, our water demands are set to increase significantly throughout the year. This will translate directly into added costs for utilities (mostly power) and chemicals to treat the additional amounts of water. We will also need to consider adding treatment plant operators or other support staff. At the same time, we will see increased revenues from the sale of that water.

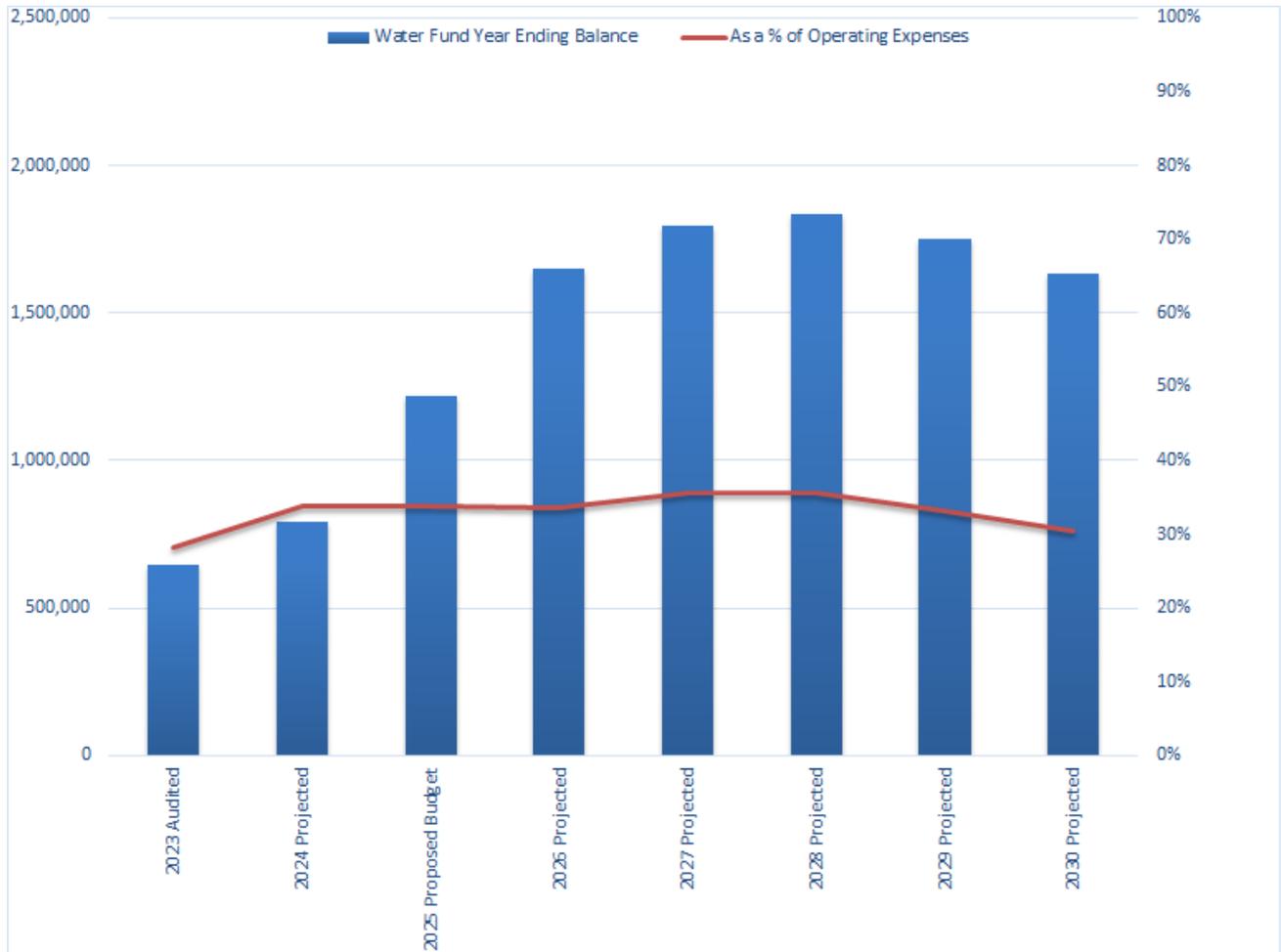
- 1) **Revenues.** In the 2024 budget we accounted for increased water sales from construction activities at Panasonic, mainly from the concrete batch plants and bulk water sales from earthwork activities. We are on pace to meet the revenue increases we expected and end the year with total water service charges (city wide) of about 2.3 Million. This is a 15% increase from last year.

We budgeted a 4% rate increase for 2024 but it currently appears it will not be needed, based on the projections and revenues already received. Expected revenues from Panasonic are shown separately in the budget document so we can track those more closely.

- a) **2024 Projections:** According to the latest demand projections provided by Panasonic, the facility will begin using significant amounts of water by August and will use an average of 300,000 gallons per day by the end of this year. Accounting for the 25% discount given them as an economic incentive within the development agreement, this will equate to an added revenue of an estimated \$300,000 in 2024.
  - b) **2025 Budget:** Our development agreement with Panasonic contemplates daily water usage of 1.475 million gallons per day by May of 2025, however the facility will not be in full production by that time. The most recent usage projections provided by Panasonic indicate that water usage at the facility will increase from about 300,000 gallons per day at the start of 2025, to about 900,000 gallons per day at the end of 2025. This will equate to an added revenue on 2025 of about \$1.5 Million for the fund.
  - c) **2026 – 2030 Projections:** Panasonic currently projects that the facility, once in full operation, will need about 1.1 million gallons of water per day. This will equate to a revenue of approximately \$2.9 Million. The development agreement
  - d) **Water Service Charge Rates:**
    - i There is no water rate increase proposed for the 2025 budget.
    - ii Based largely on the added revenues from Panasonic, and increased efficiencies associated with producing higher volumes of water in a new facility, it appears that there may be a possibility for significant commodity rate reductions in the future.
    - iii The 2026 – 2030 projections contained in Exhibit A reflect an 8% rate reduction over a 2-year period between 2026 and 2027.
    - iv Of course, we will monitor revenue and expense projections throughout the remainder of 2024 and adjust course if necessary.
- 
- 2) **Expenses.** Part of the scope of work for the design of the new treatment plant is to estimate operational costs for the new facility. This work has not yet begun, and we likely will not have it until after our 2025 budget must be complete. Budget amounts for line items that vary with the amount of water produced must be specifically addressed. While there is reason to believe that the new facility will cost less (on a “per gallon” basis) to operate than the old one, the 2025 budget includes increases to variable production costs based on our expense history with the existing plant. These increases occur in specific line items and are separately highlighted in orange in the 5-year

projections, but incorporated into the departmental budget line items on the worksheets in this section.

- a) Variable Cost Items. For 2025, we project that Panasonic demands will increase the overall amount of water we must treat by about 65%. This will result in corresponding increases in certain commodity expenses, most notably chemicals and utilities.
- b) Personnel: Budget projections include the addition of two positions in the water department. Both are at a salary point of \$60,000. One of the positions is an additional plant operator, and the other position is a general maintenance or operational support. Both these positions are reliant on the added Panasonic revenues for funding, so the intent is to only hire them after the added revenues start to become realized. In the 5-year projections, these added positions are shown separately from the baseline personnel budgets, but incorporated into the departmental budget line items on the worksheets in this section.
- c) Vehicles & Equipment: The proposed 2025 budget includes lease purchase payments for service vehicles for the two new personnel positions, plus the purchase of a new dump truck to replace a 2015 F-550 that is currently in the fleet. The dump truck purchase will be funded via the Electric reserve fund, and paid back over a 4-year period, as has been our practice in recent years.
- d) Transfer to Water Maintenance Fund: The concept of the water maintenance fund is to serve as a long-term capital improvements program dedicated specifically to the water system. A full asset management approach will include replacement and maintenance programs for the distribution system, and equipment replacement and ongoing preventative maintenance programming for the treatment infrastructure. To date, contributions to this fund have fell far short of the magnitude necessary for such programs but there is now an opportunity to make real progress toward these goals.
  - i The proposed 2025 budget shows a baseline transfer to the Water Maintenance Fund of \$45,000, which matches the 2024 budget amount. There is an additional transfer of \$200,000 shown separately (highlighted in orange in the 5-year projections), that will be contingent on Panasonic revenues.
  - ii Starting in 2026, the added transfers to the maintenance fund increase to \$800,000 annually.
- e) Projections: The chart below shows the 5-year projections for the water fund. As with other funds in our budget, we have a fiscal policy that targets year-end fund balances at 30% of operating costs. Because of the increased scope of water demands and revenues, fund balances generally increase throughout the projection period, while maintaining between 30 and 40% of operating costs.



## Line-Item Details

Line Item #	Title	Use of Funds
49000	Lease Purchase Payments	Lease purchase payments fund leases on contractor equipment items and fleet leases through Enterprise.
49110	Electric Utility Loan	Payment to the Electric Utility Fund on loans used to purchase rolling stock. For 2025, this amount will fund a 5-year loan on a new Peter Built 526.
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	This line item is used mostly for the purchase and delivery of chemicals used in the water treatment process including lime and coagulants. In the 5-year projections, there is a separately identified amount of \$203,200 for chemical purchased related to increased service demands from Panasonic. The budget worksheet includes that figure in the overall chemicals line item.
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. In the 5-year projections, there is a separately identified amount of \$26,010 for Tools and equipment related to increased service demands from Panasonic. The budget worksheet includes that figure in the overall line item.
44501	Safety Equip/Supplies	Used to purchase safety equipment and outer wear required while working on water breaks, drinking water/Gatorade used during summer. Eye protection and other protective clothing.
44502	Distribution Parts & Supplies	For pipe, fittings, bolts, meter setters, saddles, and associated materials used to maintain the water distribution system.
44503	New Meter Install	Purchases water meters to be installed in new construction.
44504	Replacement Meters	Purchases new water meters for our meter replacement program.
44510	Computer Software / Hardware	Used to fund the scheduled replacement of computers. Item also used to purchase software used in fleet and maintenance cost tracking.
44600	Repair Parts	Used to maintenance small item repair parts such as ice machine, etc.
44700	Gasoline	Used to purchase gasoline for all gas engine operated trucks and equipment.
45910	Street Rock	Used to purchase rock for street repair streets after water breaks.
46000	Equipment Maintenance and Repair	Mostly used for contractual services and parts purchased for the repair or replacement of large equipment at the water treatment plant including pumps, motors, controls, etc.
46200	Vehicle Maintenance & Repair	Pays the shop department for vehicle and rolling stock maintenance.

46400	Building Improvements/Maint.	Used to purchase any needed building maintenance repairs done in-house, such as plumbing, lighting, electrical, etc.
47200	Grass Seed, Weed Cont, Fertil	Purchased to restore areas after water breaks.
48500	Water Protection Fee	Fee paid to the State of Kansas to fund enforcement activities.
48550	Water Assurance Fund	Paid to the Kansas River Water Assurance District for water rights protections.
48600	Sales Tax Payable	Paid to the state for sales tax from water sales.
48700	Sampling & Testing	Paid to certified lab for testing of samples. Also pays for supplies used to perform in-house sampling and testing. In the 5-year projections, there is a separately identified amount of \$2,601 for sampling and testing related to increased service demands from Panasonic. The budget worksheet includes that figure in the overall line item.
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. In the 5-year projections, there is a separately identified amount of \$170,688 for utilities related to increased service demands from Panasonic. The budget worksheet includes that figure in the overall line item.
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.
44030	Contractual Equipment	In the 5-year projections, there is a separately identified amount of \$32,512 for contractual equipment related to increased service demands from Panasonic. The budget worksheet includes that figure in the overall line item.
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. In the 5-year projections, there is a separately identified amount of \$6,958 for equipment related to increased service demands from Panasonic. The budget worksheet includes that figure in the overall line item.
44220	Misc. Contractual	Varies widely by year. Used for contractual services related to large item repairs or maintenance.
49992	Transfer to Sewer	This transfer reimburses the sewer fund for a portion of the department head's salary.
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.

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>310 - Taxes</b>	<b>72,000.00</b>	<b>69,074.99</b>	<b>72000.00</b>	<b>73,440.00</b>
<b>0501-000 - Water Fund-ND</b>	<b>72,000.00</b>	<b>69,074.99</b>	<b>72000.00</b>	<b>73,440.00</b>
32140 - Water Sales Tax	72,000.00	69,074.99	72000.00	73,440.00
<b>380 - Charges for Services</b>	<b>2,042,000.00</b>	<b>2,145,862.29</b>	<b>2336000.00</b>	<b>3,859,540.00</b>
<b>0501-000 - Water Fund-ND</b>	<b>2,042,000.00</b>	<b>2,145,862.29</b>	<b>2336000.00</b>	<b>3,859,540.00</b>
34541 - Water Service Charge	2,000,000.00	2,005,182.47	2284000.00	3,806,840.00
34550 - Bulk Water Sales	25,000.00	117,569.19	35000.00	35,000.00
34571 - Connection & Reconnect Fees	5,000.00	5,760.00	5000.00	5,200.00
34581 - Late Payment Penalties	12,000.00	17,350.63	12000.00	12,500.00
<b>390 - Miscellaneous</b>	<b>49,000.00</b>	<b>49,984.23</b>	<b>49000.00</b>	<b>50,000.00</b>
<b>0501-000 - Water Fund-ND</b>	<b>49,000.00</b>	<b>49,984.23</b>	<b>49000.00</b>	<b>50,000.00</b>
34112 - Collections	0.00	0.00	0.00	0.00
34560 - Kansas Setoff Program	4,000.00	8,045.09	4000.00	4,000.00
34570 - NSF Fee	0.00	100.00	0.00	0.00
34572 - Water Meter Purchase	45,000.00	41,839.14	45000.00	46,000.00
37100 - Reimbursed Fees	0.00	0.00	0.00	0.00
37200 - Insurance Proceeds	0.00	0.00	0.00	0.00
37500 - Sale Of Assets	0.00	0.00	0.00	0.00

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>410 - Capital Outlay</b>	<b>102,451.00</b>	<b>92,090.42</b>	<b>160616.00</b>	<b>224,328.00</b>
<b>0501-000 - Water Fund-ND</b>	<b>102,451.00</b>	<b>92,090.42</b>	<b>160616.00</b>	<b>224,328.00</b>
48000 - Capital Outlay	10,000.00	0.00	10000.00	0.00
49000 - Lease Purchase Payments	79,539.00	79,178.55	93664.00	155,035.00
49110 - Electric Utility Loan	12,912.00	12,911.87	56952.00	69,293.00
<b>420 - Commodities</b>	<b>378,000.00</b>	<b>698,639.38</b>	<b>515500.00</b>	<b>740,710.00</b>
<b>0501-000 - Water Fund-ND</b>	<b>378,000.00</b>	<b>698,639.38</b>	<b>515500.00</b>	<b>740,710.00</b>
44310 - Office Supplies	1,500.00	2,318.07	1500.00	1,500.00
44315 - Office Equipment	500.00	1,237.36	500.00	500.00
44320 - Cleaning Supplies	300.00	716.90	500.00	1,000.00
44350 - Chemicals	160,000.00	283,569.37	250000.00	453,200.00
44500 - Tools & Equipment	20,000.00	30,523.04	50000.00	66,010.00
44501 - Safety Supplies	4,000.00	4,443.67	4000.00	4,500.00
44502 - Distribution Parts & Supplies	90,000.00	191,301.82	100000.00	100,000.00
44503 - New Meter Install	30,000.00	36,901.77	0.00	0.00
44504 - Replacement Meters	15,000.00	38,410.21	60000.00	60,000.00
44510 - Computer Software & Hardware	5,700.00	14,528.59	500.00	500.00
44600 - Repair Parts	4,000.00	3,834.61	2500.00	2,500.00
44700 - Gasoline	20,000.00	22,438.57	20000.00	20,000.00
45910 - Street Rock	5,000.00	22,394.69	5000.00	15,000.00
46000 - Equipment Maintenance	5,000.00	4,527.50	4000.00	4,000.00
46200 - Contractual Vehicle Maintenance	4,000.00	11,400.19	4000.00	4,000.00
46400 - Building Repair & Maintenance	10,000.00	27,780.77	10000.00	5,000.00
47200 - Grass Seed-Weed Control-Fertilizer	3,000.00	2,312.25	3000.00	3,000.00

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>430 - Contractual</b>	<b>402,300.00</b>	<b>469,026.63</b>	<b>468300.00</b>	<b>726,168.00</b>
<b>0501-000 - Water Fund-ND</b>	<b>402,300.00</b>	<b>469,026.63</b>	<b>468300.00</b>	<b>726,168.00</b>
41196 - Utility Assistance	3,000.00	2,880.00	3000.00	3,000.00
41210 - Meals & Refreshments	400.00	1,409.34	1000.00	2,000.00
42000 - Postage & Freight	10,500.00	5,860.28	10000.00	10,000.00
42050 - Utilities	150,000.00	188,864.31	210000.00	380,688.00
42100 - Uniforms	3,000.00	5,571.60	3000.00	5,000.00
42200 - Printing & Advertisements	2,200.00	969.30	2000.00	2,000.00
42250 - Liability Insurance	30,000.00	37,519.49	30000.00	62,709.00
42900 - Lawsuits & Settlements	0.00	0.00	0.00	0.00
43000 - Dues & Membership Fees	2,000.00	1,487.03	2000.00	3,000.00
43500 - IT Services	2,600.00	2,626.05	0.00	0.00
43700 - Training & School	3,000.00	5,182.80	3500.00	8,000.00
44020 - Contractual Building Maintenance	7,000.00	20,945.62	7000.00	8,000.00
44030 - Contractual Equipment Maintenance	60,000.00	46,634.69	50000.00	82,512.00
44040 - Contractual Vehicle Maintenance	3,500.00	3,967.69	5000.00	5,000.00
44060 - Shop Maintenance & Repairs	30,000.00	32,843.64	30000.00	30,000.00
44070 - Line Maint & Repair	40,000.00	19,702.72	30000.00	30,000.00
44200 - Equipment Lease & Rentals	7,000.00	687.57	10700.00	17,658.00
44220 - Misc Contractual Services	25,000.00	57,920.36	40000.00	40,000.00
45700 - Mowing Contract	0.00	12,605.00	8100.00	9,000.00
48500 - Water Protection Fee	6,500.00	7,603.35	6000.00	8,000.00
48550 - Water Assurance Fund	7,000.00	4,648.00	7000.00	7,000.00
48700 - Sampling & Testing	4,000.00	1,634.00	4000.00	6,601.00
48900 - Clean Drinking Water Fee	5,600.00	7,463.79	6000.00	6,000.00
<b>450 - Expenses</b>	<b>72,000.00</b>	<b>70,150.97</b>	<b>72000.00</b>	<b>123,000.00</b>
<b>0501-000 - Water Fund-ND</b>	<b>72,000.00</b>	<b>70,150.97</b>	<b>72000.00</b>	<b>123,000.00</b>
41205 - Insurance Claims	0.00	1,000.00	0.00	0.00
41300 - Charitable Cont & Gifts	0.00	0.00	0.00	0.00
48600 - Sales Tax Payable	72,000.00	69,150.97	72000.00	123,000.00
49800 - Previous Yr Expenses	0.00	0.00	0.00	0.00

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>470 - Personnel</b>	<b>644,065.00</b>	<b>771,647.52</b>	<b>752989.00</b>	<b>876,550.48</b>
<b>0501-000 - Water Fund-ND</b>	<b>644,065.00</b>	<b>771,647.52</b>	<b>752989.00</b>	<b>876,550.48</b>
41100 - Salaries & Wages	500,107.00	536,962.73	605613.00	704,950.48
41110 - Overtime	50,000.00	109,893.94	33000.00	42,000.00
41115 - COVID-19 Off	0.00	0.00	0.00	0.00
41120 - COVID-19 Worked from Home	0.00	0.00	0.00	0.00
41125 - COVID-19 Overtime	0.00	0.00	0.00	0.00
41140 - FICA & Medicare	42,083.00	55,583.07	48854.00	54,600.00
41150 - KPERS	51,875.00	69,207.78	65522.00	75,000.00
<b>490 - Transfers/Miscellaneous</b>	<b>624,821.00</b>	<b>53,125.00</b>	<b>345500.00</b>	<b>620,500.00</b>
<b>0501-000 - Water Fund-ND</b>	<b>624,821.00</b>	<b>53,125.00</b>	<b>345500.00</b>	<b>620,500.00</b>
49987 - Transfer to Technology	3,125.00	3,125.00	20500.00	20,500.00
49989 - Transfer to Water Maintenance Fund	45,000.00	0.00	45000.00	245,000.00
49992 - Transfer To Sewer	68,803.00	0.00	30000.00	30,000.00
49994 - Transfer To General Fund	117,559.00	0.00	0.00	0.00
49995 - Transfer to Debt Service Fund	390,334.00	50,000.00	250000.00	325,000.00
Grand Total	4,386,637.00	4,419,601.43	4771905.00	7,294,236.48

DepartmentDept.Code	0501-110			
	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>470 - Personnel</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>144,061.00</b>
<b>0501-110 - Water Department PENA</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>144,061.00</b>
41100 - Salaries & Wages	0.00	0.00	0.00	120,000.00
41110 - Overtime	0.00	0.00	0.00	2,000.00
41140 - FICA & Medicare	0.00	0.00	0.00	9,294.00
41150 - KPERS	0.00	0.00	0.00	12,767.00
Grand Total	0.00	0.00	0.00	144,061.00

DepartmentDept.Code	0501-300			
	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>470 - Personnel</b>	<b>115,633.00</b>	<b>134,784.49</b>	<b>140695.00</b>	<b>151,500.00</b>
Grand Total	115,633.00	134,784.49	140695.00	151,500.00

## Fund 502 - Sewer

As with the water fund, we will be commissioning the expanded sewer treatment plant in the first quarter of 2025. The expanded facility uses the same processes as the existing facility, which was generally in good shape. Past expense experience should therefore be a good indicator of expenses for the new improvements, with the exception that the new facility includes posttreatment filtration, which will increase costs on a “per-gallon” basis. Like the water budget, service demands are set to increase significantly throughout the year. This will translate directly into added costs for utilities (mostly power) and chemicals to treat the additional amounts of wastewater. At the same time, we will see increased revenues from the sale of that water.

- 1) **Revenues.** We budgeted a 4.5% rate increase for 2024 but it currently appears it will not be needed. Sewer service charges through May suggest that we will exceed our budget target by the end of the year without the rate increase. In the 5-year projections, expected revenues from Panasonic are shown separately, highlighted in green.
  - a) 2024 Projections: According to the latest demand projections provided by Panasonic, the facility will begin delivering sewer flows to the treatment plant by September and will average about 150,000 gallons per day through the rest of the year. Accounting for the 25% discount given them as an economic incentive within the development agreement, this will equate to an added revenue of an estimated \$85,000 in 2024.
  - b) 2025 Budget: Our development agreement with Panasonic contemplates daily sewer usage of 400,000 gallons per day by May of 2025. The most recent usage projections provided by Panasonic verify that amount. This will equate to an added revenue on 2025 of about \$450,000 for the fund.
  - c) 2026 – 2030 Projections: The average 400,000 gallons of sewer use, and associated \$400,000 annual revenue has been included in the 5-year projections.
  - d) Sewer Service Charge Rates:
    - i There is a 2.5% sewer rate increase proposed for the 2025 budget, and shown throughout the 5-year projection period. This is generally an inflationary increase, although it is less than the inflationary expense projections we have assumed.
    - ii Of course, we will monitor revenue and expense projections throughout the remainder of 2024 and adjust course if necessary.
  
- 2) **Expenses.** Budget amounts for line items that vary with the amount of water treated must be specifically addressed. The 2025 budget includes increases to variable production costs based on our expense history with the existing plant. These line items are highlighted in orange.
  - a) Variable Cost Items. For 2025, we project that Panasonic demands will increase the overall amount of water we must treat by about 75%. This will result in corresponding increases in certain commodity expenses, most notably chemicals and utilities. We will also bring online two large pump stations (95<sup>th</sup> Street and Flint), which will result in additional electrical demands.
  - b) Personnel: Budget projections include the addition of one sewer plant operator position. At t salary point of \$70,000. This position is reliant on the added Panasonic revenues for funding, so the intent is to only hire them after the added revenues start to

become realized. In Exhibit A, this position is shown separately from the baseline personnel budgets.

- c) Vehicles & Equipment: The proposed 2025 budget includes lease purchase payments for service vehicles for the new personnel position.
- d) Transfer to Sewer Maintenance Fund: The concept for the sewer maintenance fund is the same as the water maintenance fund -- to serve as a long-term capital improvements program dedicated specifically to the water system. A full asset management approach will include replacement and maintenance programs for the collection system (including pump stations), and equipment replacement and ongoing preventative maintenance programming for the treatment infrastructure. To date, contributions to this fund have fell far short of the magnitude necessary for such programs but there is now an opportunity to make real progress toward these goals.
  - i The proposed 2025 budget shows a baseline transfer to the Sewer Maintenance Fund of \$20,000, which matches the 2024 budget amount. There is an additional transfer of \$25,000 shown separately (highlighted in orange), that will be contingent on Panasonic revenues.
  - ii Starting in 2026, the added transfers to the maintenance fund increase to \$75,000 annually.
- e) Projections: The chart below shows the 5-year projections for the water fund. As with other funds in our budget, we have a fiscal policy that targets year-end fund balances at 30% of operating costs. Because of the increased scope of sewer demands and revenues, fund balances generally increase throughout the projection period, while maintaining between 30 and 35% of operating costs.

600,000



## 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. Also funds leases through Enterprise for rolling stock.
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. In the 5-year projections, there is a separately identified amount of \$40,660 for chemical purchased related to increased service demands from Panasonic. The budget worksheet includes that figure in the overall chemicals line item.
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. In the 5-year projections, there is a separately identified amount of \$290 for purchases related to increased service demands from Panasonic. The budget worksheet includes that figure in the overall line item.
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. In the 5-year projections, there is a separately identified amount of

		\$119,796 for utilities related to increased service demands from Panasonic. The budget worksheet includes that figure in the overall utilities line item.
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. In the 5-year projections, there is a separately identified amount of \$5,809 for insurance related to increased service demands from Panasonic. The budget worksheet includes that figure in the overall line item.
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.
44030	Contractual Equipment	In the 5-year projections, there is a separately identified amount of \$6,970 for contractual equipment related to increased service demands from Panasonic. The budget worksheet includes that figure in the overall line item.
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. In the 5-year projections, there is a separately identified amount of \$16,264 for hauling related to increased service demands from Panasonic. The budget worksheet includes that figure in the overall line item.
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. In the 5-year projections, there is a separately identified amount of \$697 for equipment leases related to increased service demands from Panasonic. The budget worksheet includes that figure in the overall line item.
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.

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>350 - Permits, Licenses &amp; Fees</b>	<b>3,000.00</b>	<b>5,341.80</b>	<b>4000.00</b>	<b>4,000.00</b>
<b>0502-000 - Sewer Fund-ND</b>	<b>3,000.00</b>	<b>5,341.80</b>	<b>4000.00</b>	<b>4,000.00</b>
34574 - Private & Public Sewer Inspections	3,000.00	5,341.80	4000.00	4,000.00
<b>380 - Charges for Services</b>	<b>680,500.00</b>	<b>705,104.00</b>	<b>746500.00</b>	<b>1,253,001.00</b>
<b>0502-000 - Sewer Fund-ND</b>	<b>680,500.00</b>	<b>705,104.00</b>	<b>746500.00</b>	<b>1,253,001.00</b>
34542 - Sewer Charges	678,000.00	697,792.37	741000.00	1,247,501.00
34571 - Connection & Reconnect Fees	1,500.00	0.00	1500.00	1,500.00
34581 - Late Payment Penalties	1,000.00	7,311.63	4000.00	4,000.00
<b>390 - Miscellaneous</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0502-000 - Sewer Fund-ND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
37200 - Insurance Proceeds	0.00	0.00	0.00	0.00
<b>399 - Transfers</b>	<b>68,803.00</b>	<b>0.00</b>	<b>30000.00</b>	<b>30,000.00</b>
<b>0502-000 - Sewer Fund-ND</b>	<b>68,803.00</b>	<b>0.00</b>	<b>30000.00</b>	<b>30,000.00</b>
39990 - Transfer From Water	68,803.00	0.00	30000.00	30,000.00
<b>410 - Capital Outlay</b>	<b>15,576.00</b>	<b>13,090.32</b>	<b>32660.00</b>	<b>47,040.00</b>
<b>0502-000 - Sewer Fund-ND</b>	<b>15,576.00</b>	<b>13,090.32</b>	<b>32660.00</b>	<b>47,040.00</b>
49000 - Lease Purchase Payments	15,576.00	13,090.32	32660.00	47,040.00
49110 - Electric Utility Loan	0.00	0.00	0.00	0.00
<b>420 - Commodities</b>	<b>95,200.00</b>	<b>73,776.67</b>	<b>100000.00</b>	<b>160,951.00</b>
<b>0502-000 - Sewer Fund-ND</b>	<b>95,200.00</b>	<b>73,776.67</b>	<b>100000.00</b>	<b>160,951.00</b>
44310 - Office Supplies	500.00	536.58	500.00	500.00
44315 - Office Equipment	500.00	0.00	500.00	500.00
44320 - Cleaning Supplies	100.00	18.64	100.00	100.00
44350 - Chemicals	44,000.00	27,407.50	50000.00	110,661.00
44500 - Tools & Equipment	6,000.00	19,205.50	6000.00	6,290.00
44501 - Safety Supplies	1,200.00	543.95	500.00	500.00
44505 - Fasteners & Small Parts	400.00	0.00	400.00	400.00
44510 - Computer Software & Hardware	5,500.00	-600.15	0.00	0.00
44600 - Repair Parts	5,000.00	7,784.10	10000.00	10,000.00
44700 - Gasoline	4,000.00	4,825.05	4000.00	4,000.00
46000 - Equipment Maintenance	25,000.00	13,864.89	25000.00	25,000.00
46200 - Contractual Vehicle Maintenance	1,000.00	0.00	1000.00	1,000.00
46400 - Building Repair & Maintenance	2,000.00	190.61	2000.00	2,000.00

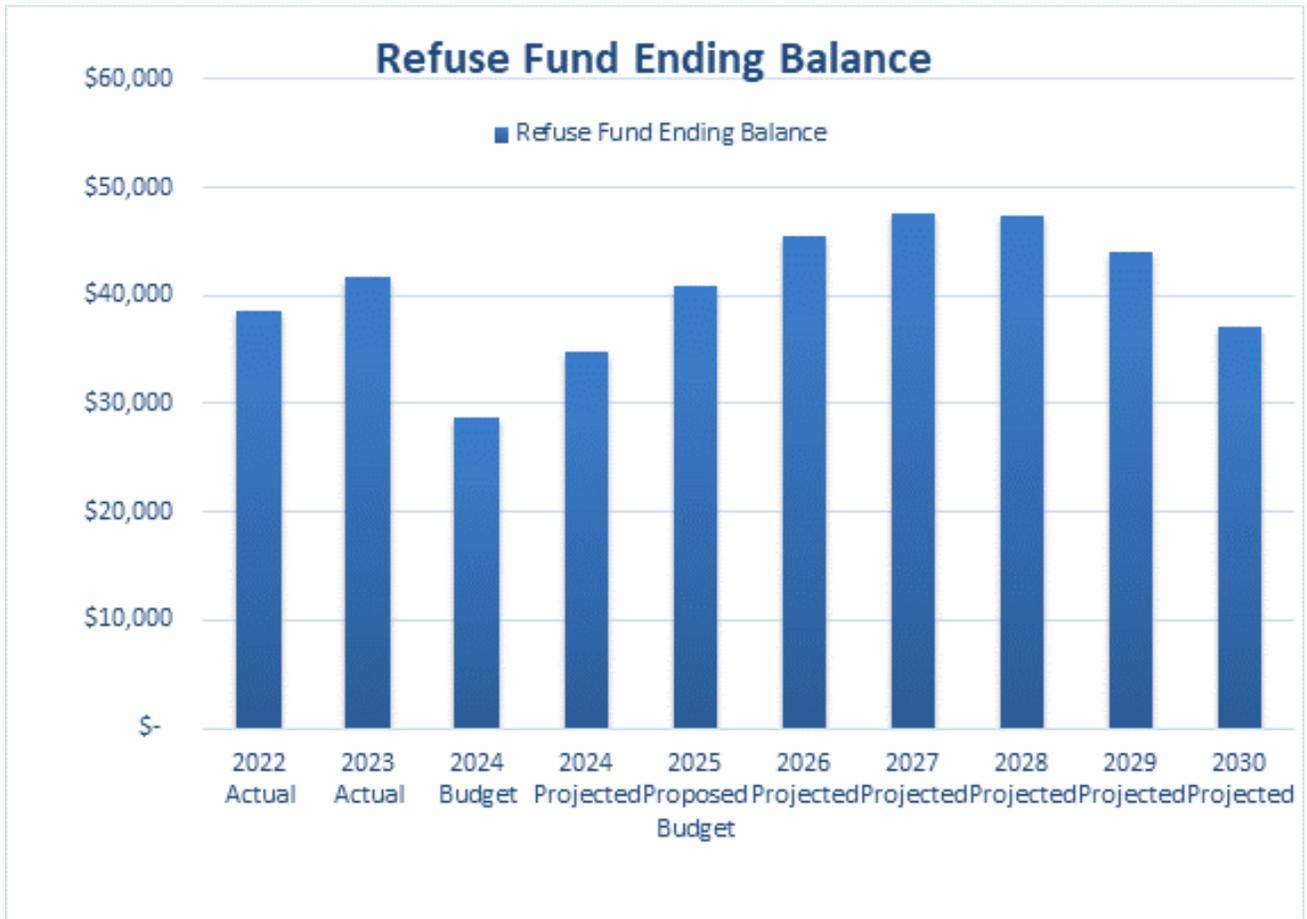
	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>430 - Contractual</b>	<b>265,144.00</b>	<b>290,815.81</b>	<b>282700.00</b>	<b>444,149.00</b>
<b>0502-000 - Sewer Fund-ND</b>	<b>265,144.00</b>	<b>290,815.81</b>	<b>282700.00</b>	<b>444,149.00</b>
41200 - Travel & Entertainment	0.00	1.00	0.00	0.00
41210 - Meals & Refreshments	300.00	113.42	500.00	500.00
42050 - Utilities	140,000.00	147,628.99	160000.00	282,996.00
42100 - Uniforms	1,000.00	1,152.17	1000.00	1,000.00
42250 - Liability Insurance	8,500.00	11,848.26	10000.00	15,809.00
43000 - Dues & Membership Fees	1,500.00	610.00	1500.00	1,500.00
43500 - IT Services	1,344.00	1,049.87	0.00	0.00
43700 - Training & School	1,500.00	1,012.11	1500.00	1,500.00
44020 - Contractual Building Maintenance	500.00	0.00	1000.00	1,000.00
44030 - Contractual Equipment Maintenance	15,000.00	11,675.90	12000.00	18,970.00
44040 - Contractual Vehicle Maintenance	1,500.00	479.38	1500.00	1,500.00
44060 - Shop Maintenance & Repairs	7,000.00	7,705.60	8500.00	8,500.00
44120 - Hauling	28,000.00	27,675.00	28000.00	44,264.00
44200 - Equipment Lease & Rentals	3,000.00	1,018.42	1200.00	1,897.00
44220 - Misc Contractual Services	15,000.00	30,872.15	15000.00	15,000.00
45700 - Mowing Contract	1,000.00	450.00	1000.00	1,000.00
48700 - Sampling & Testing	15,000.00	21,883.40	15000.00	23,713.00
49200 - Sewer Line Cleaning & Inspection	25,000.00	25,640.14	25000.00	25,000.00
<b>450 - Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0502-000 - Sewer Fund-ND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
41205 - Insurance Claims	0.00	0.00	0.00	0.00
41300 - Charitable Cont & Gifts	0.00	0.00	0.00	0.00
<b>470 - Personnel</b>	<b>266,987.00</b>	<b>259,254.60</b>	<b>279110.00</b>	<b>356,566.00</b>
41115 - COVID-19 Off	0.00	0.00	0.00	0.00
41120 - COVID-19 Worked from Home	0.00	0.00	0.00	0.00
41125 - COVID-19 Overtime	0.00	0.00	0.00	0.00
41140 - FICA & Medicare	12,545.00	16,771.99	18110.00	18,108.00
41150 - KPERS	15,463.00	20,922.75	24290.00	24,290.00
<b>490 - Transfers/Miscellaneous</b>	<b>178,884.00</b>	<b>173,884.00</b>	<b>116059.00</b>	<b>138,500.00</b>
<b>0502-000 - Sewer Fund-ND</b>	<b>178,884.00</b>	<b>173,884.00</b>	<b>116059.00</b>	<b>138,500.00</b>
49987 - Transfer to Technology	1,325.00	1,325.00	13500.00	13,500.00
49988 - Transfer to Sewer Maintenance	20,000.00	15,000.00	20000.00	45,000.00
49994 - Transfer To General Fund	17,559.00	17,559.00	17559.00	0.00
49995 - Transfer to Debt Service Fund	140,000.00	140,000.00	65000.00	80,000.00
<b>Grand Total</b>	<b>1,574,094.00</b>	<b>1,521,267.20</b>	<b>1591029.00</b>	<b>2,434,207.00</b>

DepartmentDept.Code	0502-110			
	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2025 Budget</b>
<b>470 - Personnel</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>81,543.00</b>
<b>0502-110 - Sewer PENA</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>81,543.00</b>
41100 - Salaries & Wages	0.00	0.00	0.00	70,000.00
41110 - Overtime	0.00	0.00	0.00	2,000.00
41140 - FICA & Medicare	0.00	0.00	0.00	4,076.00
41150 - KPERS	0.00	0.00	0.00	5,467.00
<b>Grand Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>81,543.00</b>

DepartmentDept.Code	0502-300			
	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2025 Budget</b>
<b>470 - Personnel</b>	<b>25,567.00</b>	<b>33,521.64</b>	<b>46460.00</b>	<b>46,769.00</b>
<b>0502-300 - Sewer Fund-Employee Benefits</b>	<b>25,567.00</b>	<b>33,521.64</b>	<b>46460.00</b>	<b>46,769.00</b>
41135 - HSA	1,500.00	2,000.00	3500.00	3,605.00
41160 - Health Insurance	20,625.00	25,560.77	37300.00	37,513.00
41170 - SUTA	162.00	1,933.42	235.00	234.00
41190 - Workers Compensation	3,280.00	4,027.45	5425.00	5,417.00
<b>Grand Total</b>	<b>25,567.00</b>	<b>33,521.64</b>	<b>46460.00</b>	<b>46,769.00</b>

## Fund 503 – Refuse

Aside from changes in fuel costs and surcharges, the refuse fund has been stable over the past several years. We project continued stability moving forward as we continue our contract with Honey Creek. Future projections for the Refuse Fund are provided in the 5-Year Financial Forecast section of this budget. Year-end fund balances through 2030 are shown graphically below. There is no rate increase proposed for 2025.



	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>380 - Charges for Services</b>	<b>752,850.00</b>	<b>693,840.74</b>	<b>727,000.00</b>	<b>733,100.00</b>
<b>0503-000 - Refuse Fund-ND</b>	<b>752,850.00</b>	<b>693,840.74</b>	<b>727,000.00</b>	<b>733,100.00</b>
34115 - Curbside Recycling	120,000.00	118,220.12	125,000.00	130,000.00
34511 - Refuse Charged Billed	510,000.00	516,795.42	538,650.00	540,000.00
34512 - Fuel Surcharge	120,000.00	51,487.34	60,000.00	60,000.00
34581 - Late Payment Penalties	2,500.00	6,217.86	3,000.00	3,000.00
34592 - Charges for Special Refuse Pick up	350.00	1,120.00	350.00	100.00
<b>390 - Miscellaneous</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0503-000 - Refuse Fund-ND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
34112 - Collections	0.00	0.00	0.00	0.00
<b>430 - Contractual</b>	<b>750,000.00</b>	<b>693,093.77</b>	<b>740,000.00</b>	<b>727,000.00</b>
<b>0503-000 - Refuse Fund-ND</b>	<b>750,000.00</b>	<b>693,093.77</b>	<b>740,000.00</b>	<b>727,000.00</b>
42300 - Refuse Services	510,000.00	485,161.92	540,000.00	542,000.00
42310 - Curbside Recycling	115,000.00	119,341.21	135,000.00	120,000.00
42320 - Fuel Surcharge	120,000.00	51,439.42	60,000.00	60,000.00
44220 - Misc Contractual Services	5,000.00	37,151.22	5,000.00	5,000.00
<b>Grand Total</b>	<b>1,502,850.00</b>	<b>1,386,934.51</b>	<b>1,467,000.00</b>	<b>1,460,100.00</b>

# ALL OTHER FUNDS

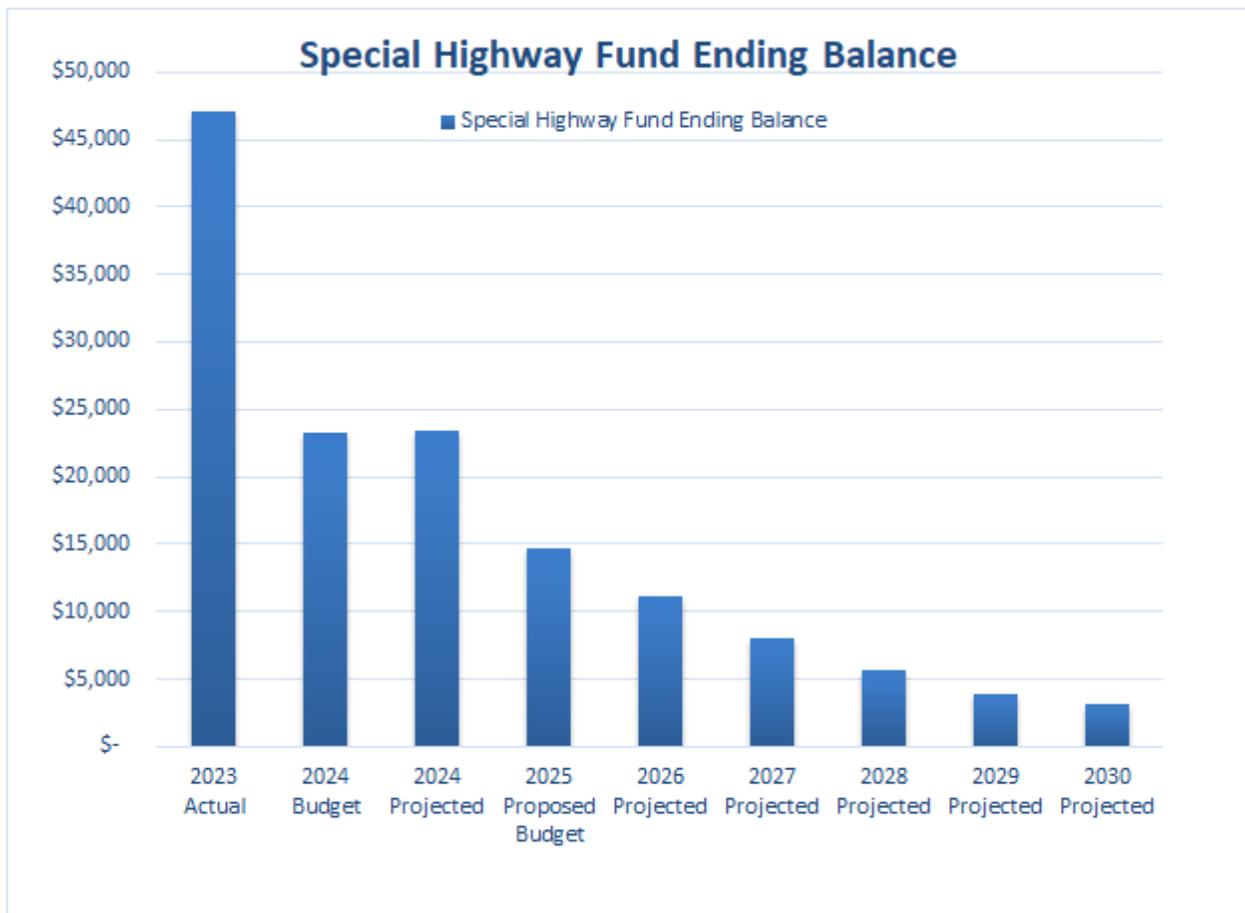
## Fund 202 - Special Highway

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

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

Revenues for this fund have been relatively stable over the past several years, increasing each year. In 2023 we collected \$173,897 and 2024 revenues are projected at \$176,200. For 2025, we have budgeted \$180,000.

Future projections for the Special Highway Fund are provided in the 5-Year Financial Forecast section of this budget. Year-end fund balances through 2030 are shown graphically below. Expenses for the fund include only transfers to the Debt Service Fund and to the Capital Improvements Fund.



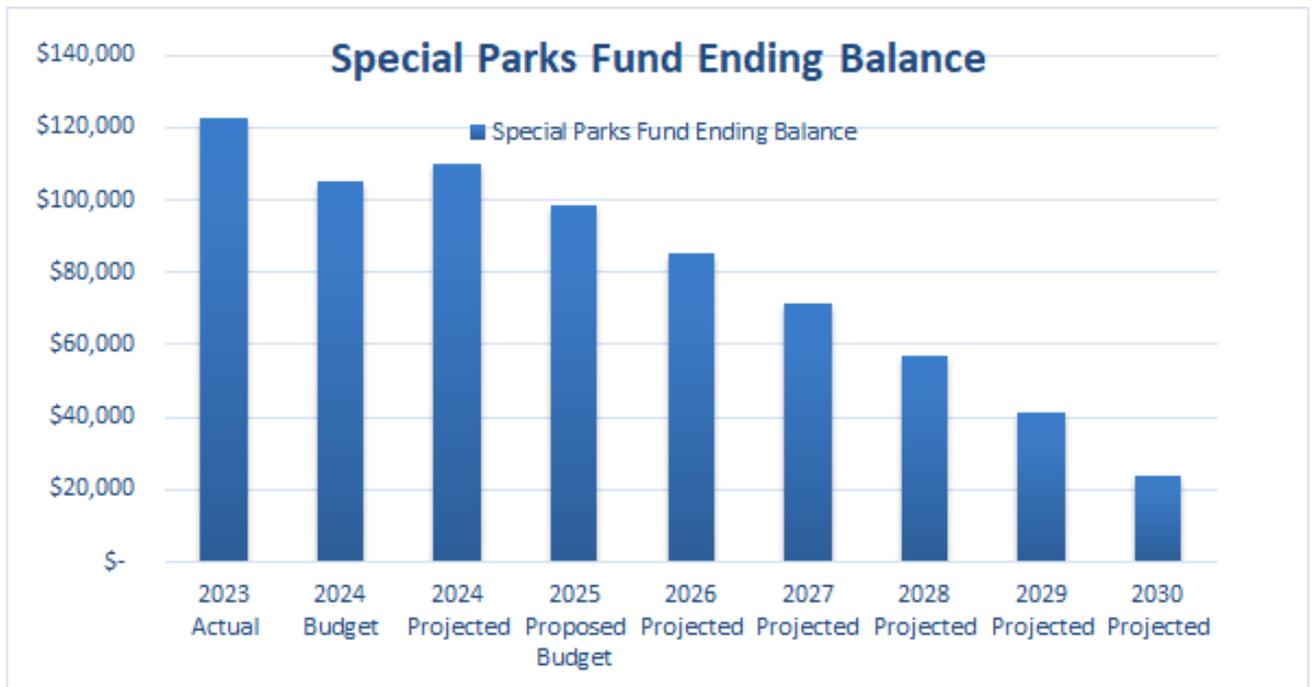
	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>390 - Miscellaneous</b>	<b>181,060.00</b>	<b>173,897.39</b>	<b>176,200.00</b>	<b>176,200.00</b>
<b>0202-000 - Special Highway Fund-ND</b>	<b>181,060.00</b>	<b>173,897.39</b>	<b>176,200.00</b>	<b>176,200.00</b>
32130 - Special Highway Funds	181,060.00	173,897.39	176,200.00	176,200.00
<b>490 - Transfers/Miscellaneous</b>	<b>190,000.00</b>	<b>190,000.00</b>	<b>200,000.00</b>	<b>185,000.00</b>
<b>0202-000 - Special Highway Fund-ND</b>	<b>190,000.00</b>	<b>190,000.00</b>	<b>200,000.00</b>	<b>185,000.00</b>
49994 - Transfer To General Fund	0.00	0.00	0.00	0.00
49995 - Transfer to Debt Service Fund	15,000.00	15,000.00	25,000.00	35,000.00
49996 - Transfer to Capital Improvement Fund	175,000.00	175,000.00	175,000.00	150,000.00
<b>Grand Total</b>	<b>371,060.00</b>	<b>363,897.39</b>	<b>376,200.00</b>	<b>361,200.00</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 2025 total revenues at \$58,000, which includes \$32,400 from liquor tax, \$10,000 from the Kaw Sand SUP, and \$15,000 from park fees. Fund expenses for 2025 total \$70,000 and consist of a \$50,000 transfer to the Capital Improvement Fund plus a \$20,000 allocation for facility enhancements, which will be at the recommendation of the Park Board.

Future projections for the Special Parks Fund are provided in the 5-Year Financial Forecast section of this budget. Year-end fund balances through 2030 are shown graphically below.



	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>330 - Planning &amp; Zoning Fees</b>	<b>30,000.00</b>	<b>42,826.84</b>	<b>42398.00</b>	<b>43,000.00</b>
0203-000 - Special Parks Fund-ND	30,000.00	42,826.84	42398.00	43,000.00
31750 - Liquor Tax Park	20,000.00	32,826.84	32398.00	33,000.00
34422 - Kaw Sand Sand Conditional Use Permit	10,000.00	10,000.00	10000.00	10,000.00
<b>360 - Parks &amp; Recreation</b>	<b>15,000.00</b>	<b>20,053.13</b>	<b>10000.00</b>	<b>15,000.00</b>
0203-000 - Special Parks Fund-ND	15,000.00	20,053.13	10000.00	15,000.00
33310 - Park Fees	15,000.00	20,053.13	10000.00	15,000.00
<b>390 - Miscellaneous</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
0203-000 - Special Parks Fund-ND	0.00	0.00	0.00	0.00
37400 - Donations-Gifts-Fundraising	0.00	0.00	0.00	0.00
<b>410 - Capital Outlay</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
0203-000 - Special Parks Fund-ND	0.00	0.00	0.00	0.00
48000 - Capital Outlay	0.00	0.00	0.00	0.00
<b>420 - Commodities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
0203-000 - Special Parks Fund-ND	0.00	0.00	0.00	0.00
47100 - Park Maintenance	0.00	0.00	0.00	0.00
<b>430 - Contractual</b>	<b>0.00</b>	<b>0.00</b>	<b>20000.00</b>	<b>20,000.00</b>
0203-000 - Special Parks Fund-ND	0.00	0.00	20000.00	20,000.00
43600 - Consulting Services	0.00	0.00	0.00	0.00
44220 - Misc Contractual Services	0.00	0.00	0.00	0.00
44285 - Facility Enhancement -Park Board Directed	0.00	0.00	20000.00	20,000.00
<b>490 - Transfers/Miscellaneous</b>	<b>45,000.00</b>	<b>45,000.00</b>	<b>50000.00</b>	<b>50,000.00</b>
0203-000 - Special Parks Fund-ND	45,000.00	45,000.00	50000.00	50,000.00
49995 - Transfer to Debt Service Fund	0.00	0.00	0.00	0.00
49996 - Transfer to Capital Improvement Fund	45,000.00	45,000.00	50000.00	50,000.00
<b>Grand Total</b>	<b>90,000.00</b>	<b>107,879.97</b>	<b>122398.00</b>	<b>128,000.00</b>

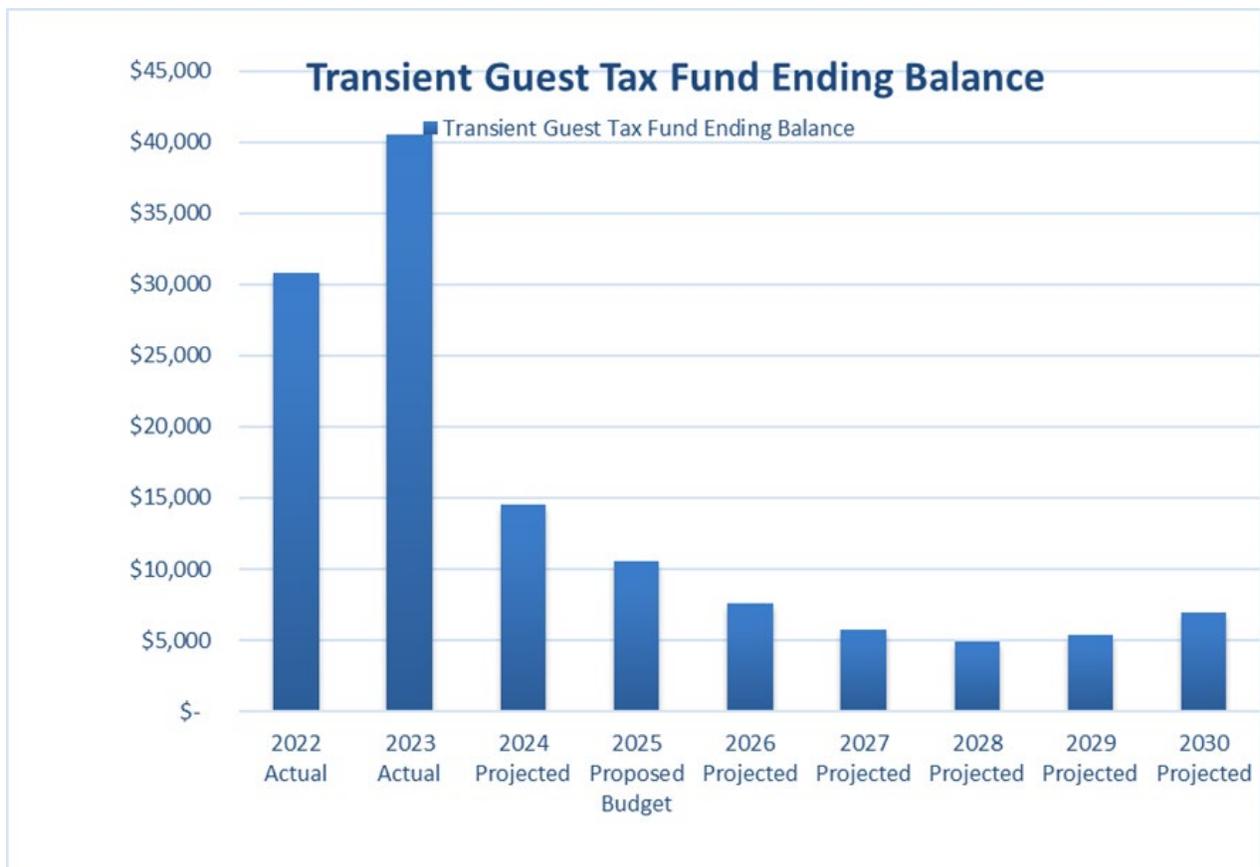
## Fund 205 - Transient Guest Tax

The transient guest tax is a local tax imposed on the rental of rooms or accommodations in hotels, motels, and similar establishments, with the revenue restricted for tourism and economic development projects. Historically, we have allocated the majority of this tax to the Chamber of Commerce/EDC, with a small amount reserved for city-initiated efforts.

Transient guest tax revenue projections for the remainder of 2024 are \$43,000. This is slightly higher than the 2023 collections, which totaled \$40,696, and is up by 61% over 2022. Since we only have two hotels in town, which have seen high levels of occupancy in the past two years, we do not expect revenues to continue to climb significantly in the foreseeable future.

Historically, we've carried a year-end fund balance of around \$35,000, but there is no real purpose for maintaining any balance in the fund. With transition occurring with the Chamber and EDC, and its role expanding because of increased development activities, it is proposed to allocate a significant portion of the built-up balance to the Chamber. With Council approval, this could occur in 2024. Otherwise, we could allocate the added funding in the 2025 budget.

Projections for the fund show annual allocations to the Chamber/EDC maintaining a consistent level of \$35,000 for 2025 and beyond, with a one-time additional allocation of \$33,000 this year. The chart below shows the fund projections starting with the actual figures from 2022 and 2023, the projected figures for 2024, the proposed budget for 2025, and the projections for 2026 – 2030.



	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>310 - Taxes</b>	<b>29,000.00</b>	<b>40,696.19</b>	<b>32000.00</b>	<b>35,000.00</b>
<b>0205-000 - Transient Guest Tax-ND</b>	<b>29,000.00</b>	<b>40,696.19</b>	<b>32000.00</b>	<b>35,000.00</b>
32150 - Transient Guest Tax	29,000.00	40,696.19	32000.00	35,000.00
<b>430 - Contractual</b>	<b>35,000.00</b>	<b>31,000.00</b>	<b>36000.00</b>	<b>69,000.00</b>
<b>0205-000 - Transient Guest Tax-ND</b>	<b>35,000.00</b>	<b>31,000.00</b>	<b>36000.00</b>	<b>69,000.00</b>
42700 - Promotion of Tourism	4,000.00	0.00	4000.00	4,000.00
42750 - Winesong	0.00	0.00	0.00	0.00
42760 - De Soto Artfest	0.00	0.00	0.00	0.00
42800 - Economic Development	31,000.00	31,000.00	32000.00	65,000.00
<b>Grand Total</b>	<b>64,000.00</b>	<b>71,696.19</b>	<b>68000.00</b>	<b>104,000.00</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.

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>390 - Miscellaneous</b>	<b>100,000.00</b>	<b>90,000.00</b>	<b>100000.00</b>	<b>100,000.00</b>
<b>0207-000 - CDBG-ND</b>	<b>100,000.00</b>	<b>90,000.00</b>	<b>100000.00</b>	<b>100,000.00</b>
37110 - Grant Monies	100,000.00	90,000.00	100000.00	100,000.00
<b>490 - Transfers/Miscellaneous</b>	<b>100,000.00</b>	<b>90,000.00</b>	<b>100000.00</b>	<b>100,000.00</b>
<b>0207-000 - CDBG-ND</b>	<b>100,000.00</b>	<b>90,000.00</b>	<b>100000.00</b>	<b>100,000.00</b>
49996 - Transfer to Capital Improvement Fund	100,000.00	90,000.00	100000.00	100,000.00
<b>Grand Total</b>	<b>200,000.00</b>	<b>180,000.00</b>	<b>200000.00</b>	<b>200,000.00</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.

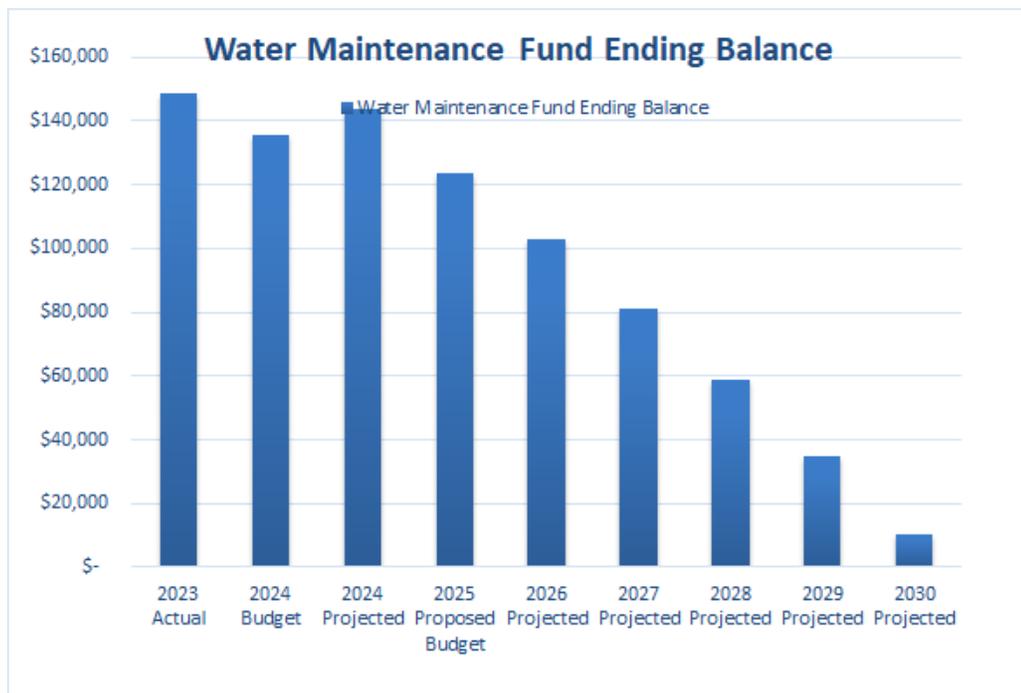
Fees from new water service connections are deposited into this fund, as is a transfer from the Water Fund. A portion is transferred into debt service, but the bulk of the revenues are dedicated to system maintenance and preservation. The fund balance has historically been steady at around \$30,000 to \$50,000, but there is little need to maintain a fund balance.

To date, contributions to this fund have fell far short of the magnitude necessary for such programs but there is now an opportunity to make real progress toward these goals.

1 The proposed 2025 budget includes a baseline transfer from the Water Fund of \$45,000, which matches the 2024 budget amount. There is an additional transfer of \$50,000 shown separately that will be contingent on Panasonic revenues.

2 Starting in 2026, the added transfers from the Water Fund increase to \$650,000 annually. Again, this transfer is contingent on significant increases in revenues from Panasonic.

Future projections for the Water Maintenance Fund are provided in the 5-Year Financial Forecast section of this budget. Year-end fund balances through 2030 are shown graphically below.



Department Dept. Code	0209-000			
	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>350 - Permits, Licenses &amp; Fees</b>	<b>26,000.00</b>	<b>43,543.00</b>	<b>27000.00</b>	<b>35,000.00</b>
<b>0209-000 - Water Maintenance Fund-ND</b>	<b>26,000.00</b>	<b>43,543.00</b>	<b>27000.00</b>	<b>35,000.00</b>
34573 - Development Fees	26,000.00	43,543.00	27000.00	35,000.00
<b>399 - Transfers</b>	<b>45,000.00</b>	<b>0.00</b>	<b>45000.00</b>	<b>95,000.00</b>
<b>0209-000 - Water Maintenance Fund-ND</b>	<b>45,000.00</b>	<b>0.00</b>	<b>45000.00</b>	<b>95,000.00</b>
39990 - Transfer From Water	45,000.00	0.00	45000.00	95,000.00
<b>450 - Expenses</b>	<b>65,000.00</b>	<b>0.00</b>	<b>65000.00</b>	<b>50,000.00</b>
<b>0209-000 - Water Maintenance Fund-ND</b>	<b>65,000.00</b>	<b>0.00</b>	<b>65000.00</b>	<b>50,000.00</b>
46420 - Improvements	65,000.00	0.00	65000.00	50,000.00
<b>490 - Transfers/Miscellaneous</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>20000.00</b>	<b>20,000.00</b>
<b>0209-000 - Water Maintenance Fund-ND</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>20000.00</b>	<b>20,000.00</b>
49995 - Transfer to Debt Service Fund	20,000.00	20,000.00	20000.00	20,000.00
49996 - Transfer to Capital Improvement Fund	0.00	0.00	0.00	0.00
<b>Grand Total</b>	<b>156,000.00</b>	<b>63,543.00</b>	<b>157000.00</b>	<b>200,000.00</b>

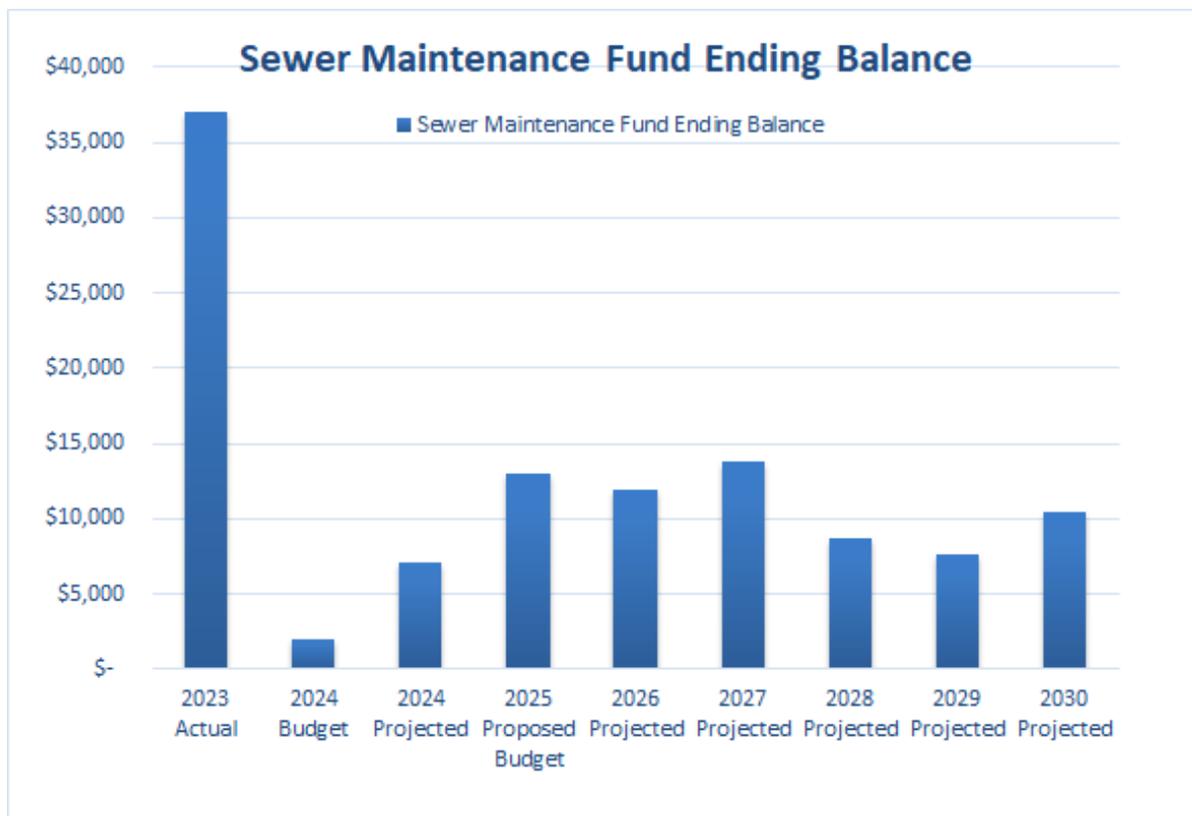
## Fund 210 – Sewer Maintenance Fund (Formerly Sewer Development Fee Fund)

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.

A full asset management approach will include replacement and maintenance programs for the collection system (including pump stations), and equipment replacement and ongoing preventative maintenance programming for the treatment infrastructure. To date, contributions to this fund have fell far short of the magnitude necessary for such programs but there is now an opportunity to make real progress toward these goals.

- 1 The proposed 2025 budget shows a baseline transfer from the Sewer Fund of \$20,000, which matches the 2024 budget amount. There is an additional transfer of \$25,000 shown separately, that will be contingent on Panasonic revenues.
- 2 Starting in 2026, the added transfers from the Sewer Fund remain at \$25,000 annually.

Future projections for the Sewer Maintenance Fund are provided in the 5-Year Financial Forecast section of this budget. Year-end fund balances through 2030 are shown graphically below.



DepartmentDept.Code	0210-000				
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget
<b>350 - Permits, Licenses &amp; Fees</b>	<b>45,000.00</b>	<b>18,000.00</b>	<b>25000.00</b>	<b>12,500.00</b>	<b>57,000.00</b>
0210-000 - Sewer Maintenance Fund-ND	45,000.00	18,000.00	25000.00	12,500.00	57,000.00
34573 - Development Fees	45,000.00	18,000.00	25000.00	12,500.00	57,000.00
<b>399 - Transfers</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>20000.00</b>	<b>0.00</b>	<b>45,000.00</b>
0210-000 - Sewer Maintenance Fund-ND	15,000.00	15,000.00	20000.00	0.00	45,000.00
39991 - Transfer From Sewer	15,000.00	15,000.00	20000.00	0.00	45,000.00
<b>450 - Expenses</b>	<b>40,000.00</b>	<b>22,088.96</b>	<b>35000.00</b>	<b>0.00</b>	<b>50,000.00</b>
0210-000 - Sewer Maintenance Fund-ND	40,000.00	22,088.96	35000.00	0.00	50,000.00
46420 - Improvements	40,000.00	22,088.96	35000.00	0.00	50,000.00
<b>490 - Transfers/Miscellaneous</b>	<b>44,000.00</b>	<b>44,000.00</b>	<b>45000.00</b>	<b>0.00</b>	<b>46,000.00</b>
0210-000 - Sewer Maintenance Fund-ND	44,000.00	44,000.00	45000.00	0.00	46,000.00
49992 - Transfer To Sewer	0.00	0.00	0.00	0.00	0.00
49995 - Transfer to Debt Service Fund	44,000.00	44,000.00	45000.00	0.00	46,000.00
<b>Grand Total</b>	<b>144,000.00</b>	<b>99,088.96</b>	<b>125000.00</b>	<b>12,500.00</b>	<b>198,000.00</b>

## Fund 305 - Capital Improvement

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

The large-scale capital improvement projects necessary to extend infrastructure to Astra and the rest of the southwest growth area will be the primary focus for the next 12 months. Because of the importance of the schedule for these projects, our internal capacity to manage additional projects will be limited, regardless of funding availability. There is an intent to implement a full overhaul of our CIP after we complete the ongoing strategic planning efforts. For now, we are concentrating on the 2025 and 2026 CIP budgets, since they will be critical to delivering infrastructure improvements needed to support the Panasonic, Astra, and Flint developments.

The draft 2025 General Fund budget includes a \$2 Million transfer to the Capital Improvements Fund. There is also a projected transfer of \$750,000 in 2026. These amounts roughly correlate to the interest revenues projected from the capital improvements deposits received from Panasonic. For 2024 and 2025, the vast majority of capital improvements expenses are tied to the Panasonic-funded projects. Given the workload needed to manage and oversee these projects, it is appropriate to limit the number and scope of other capital projects until these are complete. The 2025 CIP therefore includes only ongoing projects, and a number of smaller projects specifically requested by department heads.

We have been due to overhaul the CIP since last year, but staff workload and the delay of the completion of the Strategic Plan has kept us from it. We intend to update the plan by the end of the year. Based on current projections, it is estimated that there is about \$3.2 million in unallocated fund balance in the CIF.

Specific notes about the proposed Capital Improvement Fund budget are as follows:

### **Revenues**

- As mentioned, there is a \$2 Million transfer from the General Fund in 2025 and another \$750,000 transfer in 2026.
- There are additional transfers totaling \$500,000 projected in 2029 and 2030. In total, there will be just under \$120 Million in these revenues, which are identically offset with Panasonic-related project expenses from 2023 to 2025.
- There is a \$2.05 Million County Assistance Road System (CARS) funding amount for the improvements currently underway to 103rd Street and Lexington Avenue. This was part of the County's commitment to the Panasonic project, but it will be awarded to us as a pass-through.
- In the 2024 budget there is a line item for a \$5MM bond to fund future CIP projects. I've removed this bond from the projections for now.
- There is a proposed \$5.7MM bond issue shown for 2024 for the City Hall renovation project. This is shown in 2024 but could be moved to 2025.

### **Expenses**

- \$2.3 Million for the 83rd Street Bridge project. This project is partly funded by federal and state dollars totaling \$1.65 Million. It will reconstruct the bridge over the Sunflower rail spur. The project has been delayed because of a disagreement between KDOT, the City, BNSF, and Sunflower Redevelopment Group regarding the necessary clearance for the bridge. We hope to resolve the issue this year and construct the project in 2025.
- \$525,000 for heated wash bay and heated storage at the Public Works Facility. These items were introduced during the 2024 budget process and were included in the 5-year projections at that time.
- \$400,000 for waterline upgrades along Lexington Avenue. This was approved by the Council last year, and will reimburse KDOT for upsizing an 8” waterline along Lexington Avenue to a 12” line. The line required relocation as part of the roadwork project, and we are only paying for the cost of enlargement.
- \$5.7 Million for City Hall Renovations. There was already \$2Million budgeted for this in 2024 and an additional \$3.7 Million is proposed for 2025. Again, consider this line a place holder until the Council can act on this issue.
- \$181,859 for the completion of the Riverfest sports fields project.
- \$687,856 for 103rd & Lexington. This represents the remainder of the \$2 Million contribution we agreed to for the project.
- \$35,000 for a revised master plan for Riverfest Park. The original Master Plan was developed in 2005 and does not encompass the somewhat recently acquired land. Many discussions have risen surrounding the park and what amenities need to be included and where. A Master Plan will set a direction for the park and get everybody on the same page.
- \$5,500 metal detector for court. The Municipal Court is requesting a large metal detector to roll out into the entryway during court for the safety of staff and others attending court. Metal detectors serve as a deterrent, dissuading people from carrying weapons or other potentially harmful items into the building. This enhances the general sense of safety and security for both attendees and staff.
- \$4,500 Brush Hog for the Parks Department. Currently the parks department must borrow a brush hog from the Street Department. Increasingly the equipment is not available due to increased use. Park’s staff needs to be able to mow unimproved areas in a timely fashion and in areas that the street department cannot access.

DE SOTO, KANSAS FY 2025-2030 CAPITAL IMPROVEMENT PLAN											8/21/2024
CAPITAL IMPROVEMENT FUND (305)	2023 Actual	2024 Budget	2024 Projected	2025 Proposed Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	6-Year Total 2025-2030	
Beginning Balance	\$ 15,513,465	\$ 62,678,030	\$ 62,678,030	\$ 41,674,269	\$ 2,547,735	\$ 3,149,060	\$ 2,879,174	\$ 3,327,422	\$ 3,783,881		
<b>Revenues</b>											
Source #											
<b>Reoccurring</b>											
2	Transfer from Gen. Fund Prop. Taxes									\$ -	
3	Transfer from Gen. Fund, Street Budget		\$ -							\$ -	
4	Federal Fund Exchange (from KDOT)	\$ 74,560	\$ 70,700	\$ 70,700	\$ 73,000	\$ 74,825	\$ 77,070	\$ 78,611	\$ 80,183	\$ 81,787	
5	Aquatic Center Paint Sinking Fund									\$ -	
6	MISC Grant Monies									\$ -	
7	Transfer from CDBG	\$ 90,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
8	Transfer from Special Parks	\$ 45,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 51,500	\$ 53,045	\$ 54,636	\$ 56,275	\$ 57,964	
9	Transfer from Special Highway	\$ 175,000	\$ 175,000	\$ 175,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 160,000	\$ 165,000	\$ 170,000	
10	Transfer from Electric Utility	\$ 69,326	\$ 40,000	\$ 40,000	\$ 100,000	\$ 100,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	
18	Excise Tax	\$ 986,951	\$ 60,000	\$ 60,000	\$ 70,000	\$ 80,000	\$ 90,000	\$ 100,000	\$ 100,000	\$ 100,000	
19	Transfer From GF Admin	\$ 86,620	\$ 25,000	\$ 25,000	\$ 2,000,000	\$ 500,000	\$ -	\$ -	\$ 200,000	\$ 300,000	
	<b>TOTAL REOCCURING</b>	<b>\$ 1,527,457</b>	<b>\$ 520,700</b>	<b>\$ 520,700</b>	<b>\$ 2,543,000</b>	<b>\$ 1,056,325</b>	<b>\$ 625,115</b>	<b>\$ 643,247</b>	<b>\$ 851,459</b>	<b>\$ 959,751</b>	
<b>One-Time</b>											
14	Federal STP for Project #5	\$ -	\$ 1,500,000	\$ 1,500,000						\$ -	
27	KDOT Mutual Aid for Project #5	\$ -	\$ 150,000	\$ 150,000						\$ -	
28	KDOT Funding for Project #11	\$ -	\$ -	\$ -						\$ -	
29	CARS Funding for Lexington & 103rd Project	\$ -	\$ 500,000	\$ 2,052,000						\$ -	
30	STP/CARS/KDOT Funding for 83rd St Bike Lanes Developer Contributions	\$ -	\$ -	\$ -	\$ -					\$ -	
36	MARC Grant for 83rd & Lexington Corridor Study		\$ 60,000	\$ 60,000						\$ -	
39	Investmet Revenue	\$ -		\$ 600,000	\$ 400,000					\$ 400,000	
<b>Panasonic Funding</b>											
37	Sewer Treatment Plant - Panasonic Payments Per development Agreement	\$ 19,884,678	\$ 44,400,000	\$ 23,102,310						\$ -	
39	Water Treatment Plant - Panasonic Payments Per development Agreement	\$ 16,100,000		\$ 30,536,968						\$ -	
40	Water Tower - Panasonic Payments Per development Agreement	\$ 11,000,000		\$ -						\$ -	
41	Fire Station - Panasonic Payments Per development Agreement	\$ 11,450,418								\$ -	
38	Defeasance	\$ 6,620,697		\$ -						\$ -	
42	5-mile Sewer Easements reimbursements from PENA			\$ 1,148,852						\$ -	
	<b>TOTAL ONE TIME</b>	<b>\$ 65,055,793</b>	<b>\$ 46,610,000</b>	<b>\$ 59,150,130</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>	
<b>Bonds</b>											
16	Bond Proceeds for Project #11									\$ -	
23	Bonds for Project #11, #26 & #30									\$ -	
24	Bond Referendum - Parks & Rec Masterplan									\$ -	
25	GO or Revenue Bonds for Project #33									\$ -	
31	GO Bonds NEW (Proj 5)		\$ 1,500,000	\$ 1,500,000						\$ -	
32	GO Bonds for Waverly Water Tower									\$ -	
33	GO Bonds - City Hall Project		\$ -	\$ 5,700,000						\$ -	
**	GO Bonds - Future CIP Projects.		\$ 5,000,000	\$ -						\$ -	
34	GO Bonds for Water & Sewer Plant Expansions: Design & Procurement Phases									\$ -	
	Bond Premium									\$ -	
	Merck BD Bonds	\$ 1,220,000								\$ -	
	<b>TOTAL BONDS</b>	<b>\$ 1,220,000</b>	<b>\$ 6,500,000</b>	<b>\$ 7,200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL REVENUES</b>	<b>\$ 67,803,250</b>	<b>\$ 53,630,700</b>	<b>\$ 66,870,830</b>	<b>\$ 2,943,000</b>	<b>\$ 1,056,325</b>	<b>\$ 625,115</b>	<b>\$ 643,247</b>	<b>\$ 851,459</b>	<b>\$ 959,751</b>	

	CAPITAL IMPROVEMENT FUND (305)	2023 Actual	2024 Proposed Budget	2024 Projected	2025 Proposed Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	6-Year Total 2025-2030
<b>Expenses</b>											
<i>Contingency Projects</i>											
46	City Hall Generator	\$ 180,031		\$ -							\$ 180,031
47	Outdoor Warning Sirens			\$ -							\$ -
48	City Hall Renovations - 2nd Floor	\$ 7,447		\$ -							\$ 7,447
49	Riverfest Park Shelter	\$ -	\$ 150,000	\$ 150,000							\$ -
50	95th Street Kill Creek Bridge Deck Replacement	\$ -	\$ 200,000	\$ 200,000							\$ -
51	Parks Continuation Projects from 2022	\$ -		\$ -							\$ -
	Miller Park Playground Equip										\$ -
	<b>Total Contingency Allocation</b>	\$ 644,781	\$ 350,000	\$ 350,000							\$ 644,781
<i>Street &amp; Pedestrian Projects</i>											
5	83rd Street RR Bridge Replacement Design	\$ 214,279	\$ -	\$ -							\$ 214,279
5	83rd Street RR Bridge Replacement Construction	\$ -	\$ 2,000,000	\$ -	\$ 2,300,000						\$ 2,300,000
HM1	Downtown Streetscape Plan	\$ -									\$ -
HM1a	Downtown Streetscape - (Maintenance Only)		\$ 200,000	\$ 200,000							\$ -
HM1	Downtown Streetscape - (Phase I - Reduced scope)										\$ -
HM1	Downtown Streetscape - (Phase II - Reduced scope)										\$ -
36	Lexington Avenue Lighting			\$ 100,000							\$ -
37	Commerce Drive Lighting	\$ -		\$ 100,000							\$ -
38	Demo. Of Old Sewer Plant		\$ 70,000	\$ 150,000							\$ -
11	Ottawa Street Reconstruction Design										\$ -
11	Ottawa Street Reconstruction Const.	\$ 1,982,168									\$ 1,982,168
13	Annual Sidewalk Program	\$ 35,045	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 395,045
39	82nd Street Sidewalk CDBG										\$ -
40	83rd Street Bike Lanes Design		\$ -								\$ -
40	83rd Street Bike Lanes Construction				\$ -						\$ -
44	Annual CDBG Projects	\$ 130,172	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 730,172
	83rd & Kill Creek Traffic Signal	\$ 15,130									\$ 15,130
	Waverly Road Multi-Use Path				\$ 250,000						\$ 250,000
63	Heated Storage Bay at Public Works				\$ 75,000	\$ 150,000					\$ 225,000
64	Heated Wash Bay at Public Works		\$ 150,000	\$ 150,000	\$ 300,000						\$ 300,000
<i>Water Projects</i>											
41	Waverly Water Tower design	\$ 1,470		\$ 125,000							\$ 1,470
41	Waverly Water Tower Construction		\$ 2,000,000	\$ 2,000,000							\$ -
	82nd Street Force Main Replacement			\$ 350,000							\$ -
	103rd & Waterline Betterment Cost - Lexington Avenue				\$ 400,000						\$ 400,000
62	Water Distribution Building Improvements					\$ 75,000	\$ 200,000				\$ 275,000
<i>Parks &amp; Recreation Projects</i>											
7	Paint Pool				\$ 150,000				\$ 200,000		\$ 350,000
12	Miller Park Drainage Const										\$ -
16	Soccer Fields (Property Acquisition)										\$ -
HM 5	City Hall Rec Path		\$ 200,000	\$ 200,000							\$ -
31	Field Lighting for B Field										\$ -
44	Park Board Recommended - Imp. To Exist. Parks	\$ 26,873									\$ 26,873
45	Park Board Recommended - Sports Fields	\$ -	\$ 360,000	\$ 560,000	\$ 181,589						\$ 181,589
	Sunflower Road Rec Trail	\$ 96,228									\$ 96,228
	Miller Park Parking Lot	\$ 209,495									\$ 209,495
65	Miller Park Ballfield Irrigation		\$ 125,000	\$ 125,000							\$ -
66	Riverfest Playground				\$ 150,000						\$ 150,000
67	Parking Lot & Restrooms at Riverfest for Soccer Fields						\$ 500,000				\$ 500,000

		2023 Actual	2024 Proposed Budget	2024 Projected	2025 Proposed Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	6-Year Total 2025-2030
<b>CAPITAL IMPROVEMENT FUND (305)</b>											
<i>Facilities Projects</i>											
HM 4	K-10 Monument Signage	\$ -	\$ 150,000								\$ -
33	Infrastructure Improvements in Support of Economic Development Opportunities										\$ -
34	Southwest Growth Area Transportation Infrastructure (CARS Match)	\$ 408,692									\$ 408,692
	City Hall Security Upgrades										\$ -
	City Hall 2nd Floor Renovation		\$ 2,000,000	\$ 2,000,000	\$ 3,700,000						\$ 3,700,000
<i>City Portion of Panasonic Projects</i>											
59	103rd & Lexington KDOT Match	\$ 612,144	\$ 700,000	\$ 700,000	\$ 687,856						\$ 1,300,000
	103rd & Lexington CARS Allocation				\$ 2,052,000						\$ 2,052,000
60	SW Growth Area Owners Rep Services	\$ 54,667	\$ 100,000	\$ 100,000							\$ 54,667
<i>Panasonic-Funded Projects</i>											
52	Well Field Improvements	\$ 1,522,445	\$ 4,000,000	\$ 7,477,555							\$ 1,522,445
53	Water Treatment Plant Expansion Design	\$ 2,875,958	\$ 528,243	\$ 528,243	\$ -						\$ 2,875,958
54	Water Treatment Plant Expansion Construction	\$ -	\$ 25,000,000	\$ 30,000,000	\$ 14,120,829						\$ 14,120,829
55	Sewer Treatment Plant Expansion Design	\$ 2,776,657	\$ 3,000,000	\$ 3,000,000							\$ 2,776,657
56	Sewer Treatment Plant Expansion Construction	\$ -	\$ 20,500,000	\$ 23,000,000	\$ 14,210,331						\$ 14,210,331
57	Astra Water Tower Design	\$ -		\$ 480,706							\$ -
58	Astra Water Tower Construction		\$ 8,000,000	\$ 4,000,000	\$ 3,251,929						\$ 3,251,929
	Transfer to County for Fire Station			\$ 11,450,418							\$ -
	5-Mile Sewer Easement Acquisitions	\$ 656,783		\$ 492,069							\$ 656,783
<i>Plans, Studies, &amp; Misc.</i>											
61	83rd & Lexington Corridor Study		\$ 160,000	\$ 40,600							\$ -
	Riverfest Master Plan				\$ 35,000						
	Metal Detector for Court				\$ 5,500						
	Brush hog for Park Department				\$ 4,500						
	Park Masterplan for Lexington & Commerce Park					\$ 35,000					
	87th Street Rec Path / Merc BD	\$ 1,179,434									\$ 1,179,434
X	Transfer to Debt Service (Excise Tax)	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 245,000
X	Settlement Charges	\$ 39,199									\$ 39,199
X	Bond Discounts										\$ -
	Defeasance	\$ 6,934,587									\$ 6,934,587
X	Refunding of Bonds										\$ -
	<b>Total Expenses</b>	<b>\$ 20,638,685</b>	<b>\$ 69,788,243</b>	<b>\$ 87,874,591</b>	<b>\$ 42,069,534</b>	<b>\$ 455,000</b>	<b>\$ 895,000</b>	<b>\$ 195,000</b>	<b>\$ 395,000</b>	<b>\$ 195,000</b>	<b>\$ 152,522,810</b>
	<b>Ending Balance</b>	<b>\$ 62,678,030</b>	<b>\$ 46,520,487</b>	<b>\$ 41,674,269</b>	<b>\$ 2,547,735</b>	<b>\$ 3,149,060</b>	<b>\$ 2,879,174</b>	<b>\$ 3,327,422</b>	<b>\$ 3,783,881</b>	<b>\$ 4,548,631</b>	

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>330 - Planning &amp; Zoning Fees</b>	<b>40,000.00</b>	<b>986,951.46</b>	<b>60000.00</b>	<b>70,000.00</b>
<b>0305-000 - Capital Improvement Fund-ND</b>	<b>40,000.00</b>	<b>986,951.46</b>	<b>60000.00</b>	<b>70,000.00</b>
31900 - Excise Tax	40,000.00	986,951.46	60000.00	70,000.00
<b>390 - Miscellaneous</b>	<b>2,220,000.00</b>	<b>66,350,352.21</b>	<b>53291500.00</b>	<b>271,407.00</b>
<b>0305-000 - Capital Improvement Fund-ND</b>	<b>2,220,000.00</b>	<b>66,350,352.21</b>	<b>53291500.00</b>	<b>271,407.00</b>
35116 - Bond Proceeds	1,500,000.00	1,220,000.00	51010800.00	0.00
35121 - Bond Premium	0.00	0.00	0.00	0.00
35122 - CARS Grant	0.00	0.00	0.00	0.00
35130 - Federal Fund Exchange	70,000.00	74,559.97	70700.00	71,407.00
35135 - Defeasance	0.00	6,620,696.71	0.00	0.00
36507 - 91st Street Benefit Dist	0.00	0.00	0.00	0.00
36508 - CARS - Roundabout	0.00	0.00	500000.00	0.00
36509 - JoCo SMAC for Ottawa St	0.00	0.00	0.00	0.00
36510 - Developer Contributions	650,000.00	0.00	0.00	0.00
36511 - KDOT Share	0.00	0.00	150000.00	0.00
36512 - MARC STP Funding	0.00	0.00	0.00	0.00
36513 - Investment Revenue	0.00	0.00	0.00	200,000.00
36514 - Panasonic Funding Agreement	0.00	58,435,095.53	0.00	0.00
37110 - Grant Monies	0.00	0.00	1560000.00	0.00
<b>399 - Transfers</b>	<b>446,620.00</b>	<b>465,946.01</b>	<b>390000.00</b>	<b>2,400,000.00</b>
<b>0305-000 - Capital Improvement Fund-ND</b>	<b>446,620.00</b>	<b>465,946.01</b>	<b>390000.00</b>	<b>2,400,000.00</b>
39981 - Transfer From General Property Tax	86,620.00	86,620.00	25000.00	2,000,000.00
39986 - Transfer From Electric Utility Fund	40,000.00	69,326.01	40000.00	100,000.00
39992 - Transfer From CDBG	100,000.00	90,000.00	100000.00	100,000.00
39994 - Transfer From Special Parks	45,000.00	45,000.00	50000.00	50,000.00
39995 - Transfer From Special Hwy	175,000.00	175,000.00	175000.00	150,000.00
<b>410 - Capital Outlay</b>	<b>1,070,000.00</b>	<b>169,978.56</b>	<b>350000.00</b>	<b>0.00</b>
<b>0305-000 - Capital Improvement Fund-ND</b>	<b>1,070,000.00</b>	<b>169,978.56</b>	<b>350000.00</b>	<b>0.00</b>
49700 - Contingency	1,070,000.00	169,978.56	350000.00	0.00

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>430 - Contractual</b>	<b>9,270,000.00</b>	<b>13,459,921.05</b>	<b>70845385.00</b>	<b>42,034,534.00</b>
<b>0305-000 - Capital Improvement Fund-ND</b>	<b>9,270,000.00</b>	<b>13,459,921.05</b>	<b>70845385.00</b>	<b>42,034,534.00</b>
44223 - Sidewalks	60,000.00	1,680.00	60000.00	60,000.00
44332 - City Hall Capital Improvements	0.00	57,856.82	2000000.00	3,700,000.00
44727 - 91st Street	0.00	1,179,434.07	0.00	0.00
44730 - Soccer Fields	200,000.00	0.00	360000.00	181,589.00
44732 - CDBG	100,000.00	130,172.00	100000.00	100,000.00
44751 - Downtown Street Scape Plan	75,000.00	0.00	200000.00	0.00
44752 - Lexington Ave Lighting	0.00	0.00	0.00	0.00
44753 - Ottawa St. Construction	1,000,000.00	1,982,168.05	0.00	0.00
44754 - 8260 Shawnee St Demo	0.00	0.00	0.00	0.00
44755 - Existing Park Upgrades	0.00	-1,000.00	0.00	0.00
44756 - SW Growth Area Infrastructure	0.00	201,935.67	0.00	0.00
44757 - Sunflower Road Repaving	0.00	0.00	0.00	0.00
44758 - 83rd St Bridge Design	125,000.00	214,279.02	0.00	0.00
44759 - Waverly Water Tower Design	0.00	7,350.00	0.00	0.00
44760 - K-10 Monument Signage	150,000.00	0.00	0.00	0.00
44761 - Southwest Area Transportation	1,000,000.00	209,121.28	0.00	0.00
44762 - 83rd St Bridge Construction	2,000,000.00	0.00	2000000.00	2,300,000.00
44763 - Commerce Drive Lighting	60,000.00	0.00	0.00	0.00
44764 - Down town Streetscape Plan	0.00	26,872.50	0.00	0.00
44765 - City Hall Generator	0.00	180,031.28	0.00	0.00
44768 - Waverly Tower Replacement	0.00	0.00	2000000.00	0.00
44769 - Well Field Improvements	0.00	1,527,344.94	4000000.00	0.00
44770 - Water Treatment Plant Expansion Design	3,000,000.00	3,236,131.19	2120385.00	0.00
44771 - Water Treatment Plant Expansion Construction	0.00	0.00	25000000.00	14,120,829.00
44772 - Sewer Treatment Plant Expansion Design	1,500,000.00	2,823,825.34	3000000.00	0.00
44773 - Sewer Treatment Plant Expansion Construction	0.00	0.00	20500000.00	14,210,331.00
44774 - SW Growth Area Owners Rep Services	0.00	54,667.08	100000.00	0.00
44775 - 103rd & Lexington Ave ROW Acquisitions	0.00	612,143.61	700000.00	0.00
44777 - Astra Water Tower	0.00	0.00	8000000.00	3,251,929.00
44778 - Sunflower Rd Trail	0.00	96,228.12	0.00	0.00
44780 - Lexington Ave PSP Corridor Study	0.00	0.00	160000.00	0.00
44784 - Heated Wash Bay at Public Works	0.00	0.00	150000.00	300,000.00

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>430 - Contractual</b>	<b>9,270,000.00</b>	<b>13,459,921.05</b>	<b>70845385.00</b>	<b>42,034,534.00</b>
<b>0305-000 - Capital Improvement Fund-ND</b>	<b>9,270,000.00</b>	<b>13,459,921.05</b>	<b>70845385.00</b>	<b>42,034,534.00</b>
44785 - 83rd & Kill Creek Traffic Signal	0.00	15,130.00	0.00	0.00
44786 - Miller Park Restroom/Concessions	0.00	86.00	0.00	0.00
44787 - Miller Park Playground Equipment	0.00	2,206.78	0.00	0.00
44788 - Miller Park Parking Lot	0.00	209,495.19	0.00	0.00
44789 - Edgerton Rd Construction Observation	0.00	840.00	0.00	0.00
44791 - Demo old Sewer Plant	0.00	33,365.00	70000.00	0.00
44792 - City Hall Rec Path	0.00	656,783.36	200000.00	0.00
44793 - Miller Park Ballfield Irrigation	0.00	1,773.75	125000.00	0.00
44291 - Aquatic Center Paint	0.00	0.00	0.00	150,000.00
44796 - Metal Detector - Court	0.00	0.00	0.00	5,500.00
44797 - Brush Hog - Parks and Rec.	0.00	0.00	0.00	4,500.00
44798 - 103rd KDOT Match	0.00	0.00	0.00	687,856.00
44799 - 103rd & Lexington CARS Allocation	0.00	0.00	0.00	2,052,000.00
44801 - Riverfest Playground	0.00	0.00	0.00	150,000.00
44803 - Riverfest Master Plan	0.00	0.00	0.00	35,000.00
44804 - Waverly Rd. Multi-Use Path	0.00	0.00	0.00	250,000.00
44805 - Heated Storage Bay at Public Works	0.00	0.00	0.00	75,000.00
44806 - Lexington Ave Watermain Upsizing (KDOT)	0.00	0.00	0.00	400,000.00
<b>450 - Expenses</b>	<b>0.00</b>	<b>6,973,785.71</b>	<b>0.00</b>	<b>0.00</b>
<b>0305-000 - Capital Improvement Fund-ND</b>	<b>0.00</b>	<b>6,973,785.71</b>	<b>0.00</b>	<b>0.00</b>
48310 - Settlement Charges	0.00	39,199.00	0.00	0.00
48320 - Bond Discount	0.00	0.00	0.00	0.00
48330 - Payment To Escrow Agent	0.00	0.00	0.00	0.00
48335 - Defeasance	0.00	6,934,586.71	0.00	0.00
48340 - Refunding of Bonds	0.00	0.00	0.00	0.00
<b>490 - Transfers/Miscellaneous</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>35000.00</b>	<b>35,000.00</b>
<b>0305-000 - Capital Improvement Fund-ND</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>35000.00</b>	<b>35,000.00</b>
49995 - Transfer to Debt Service Fund	35,000.00	35,000.00	35000.00	35,000.00
<b>Grand Total</b>	<b>13,081,620.00</b>	<b>88,441,935.00</b>	<b>124971885.00</b>	<b>45,012,534.00</b>

## Fund 602 - Electric Utility

The Electric Utility Fund was originally created from about \$2 Million in proceeds from the sale of the City’s electric distribution system to Westar in the 1990’s. Starting in 2018 we began a policy of borrowing from the electric utility reserve to fund the purchase of vehicles and equipment, rather than financing it. 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 cannot be acquired through the lease arrangement. Examples include dump trucks and other larger rolling stock. This practice continues in 2025 with the purchase of three Peterbilt trucks to replace older units in the fleet. Details of the three proposed purchases are shown in the table below.

Current, Year, Make, and Model	Department	I-Worx Condition (0 is perfect condition)	Replacement Year, Make, and Model	Total Price	Annual Payment @ 5%	Notes
2016- 3-28 2016 Peterbilt 348	Streets	24.5	2025 Peterbilt 348	\$245,000	\$56,588	This is being transferred to Water. We will sell an International 4900 Dump Truck.
2014- 3-7 Ford F-550	Streets	36.3	2025 Peterbilt 348	\$245,000	\$56,588	
2015- 3-8 Ford F-550	Water	25.8	Peterbilt 526	\$300,000	\$69,292	
				\$790,000	\$182,438	

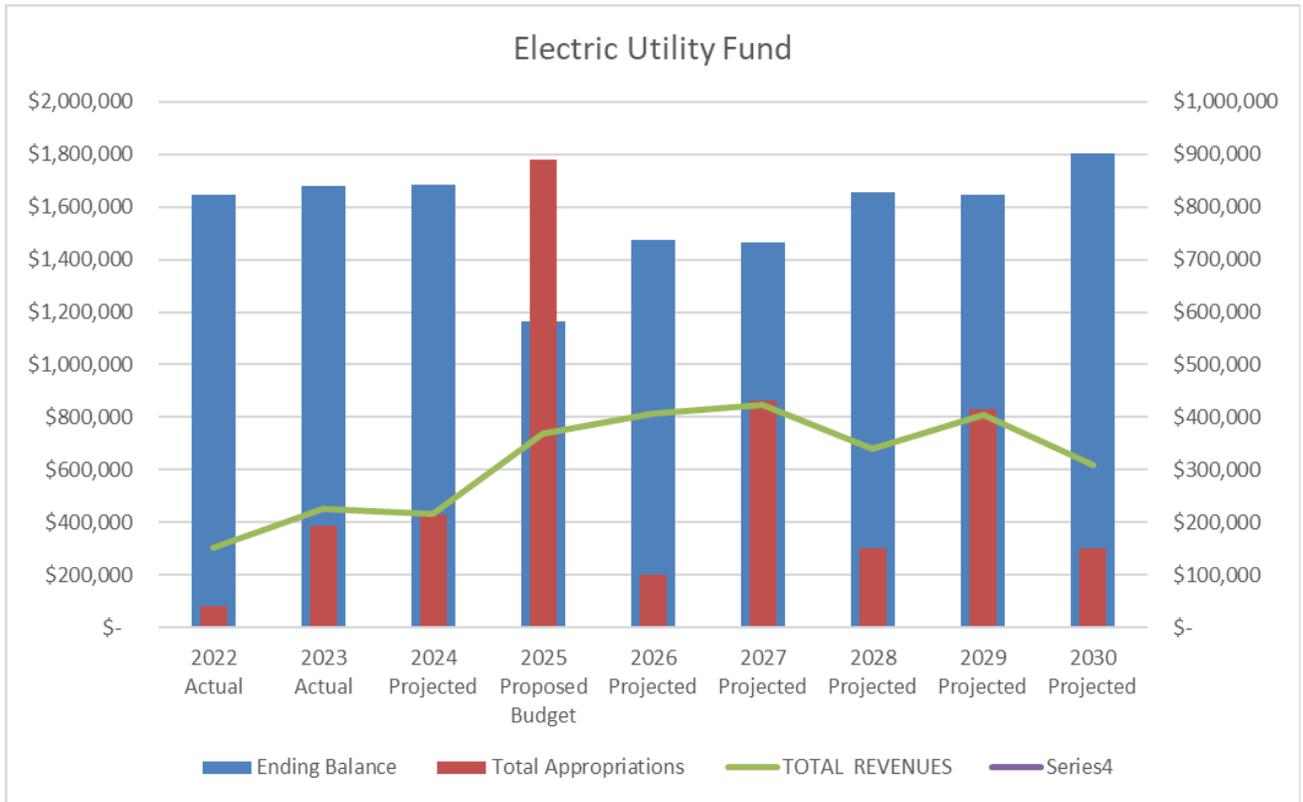
Each of these purchases will be paid back to the fund via transfers from the appropriate departmental funds. Our practice is to charge ourselves an interest rate on that loan that is more than we could otherwise make from investing the funds, but less than the rate we would pay if we financed the purchases. In this case, these loans will be for 5 years, at 5%.

The 5-year projections for the fund include annual transfers to the Capital Improvements Fund, and additional equipment purchases in 2027 and 2029. Below are projections for our vehicle and equipment replacement program, which includes the equipment purchases funded by the Electric reserve fund, as explained above.

City of De Soto, Kansas		Payment Schedules		Color Codes		First Payment		Second - Last payment		Second Replacement		
Vehicles		Term	5 years									
As of June 27th 2024		Interest Rate	5%									
Unit #	Dept	Original Purchase Price	Original Equipment Description (2024 or Prior)	Replacement Equipment Description (2024 or After)	Replacement Procurement Model	Replacement Cost	2025	2026	2027	2028	2029	2030
<b>Inspections Department</b>												
1-8	Inspections	\$ 19,631.00	Ford F-150 Pickup with Mid-Box	Ford F-150 Pickup with Mid-Box	Lease	\$ 45,150.00		\$12,191.45	\$11,391.45	\$11,391.45	\$11,391.45	\$11,391.45
1-7	Inspections		Ford F-150 Pick-Up	Ford F-150 Pick-Up	Lease	\$ 43,150.00	\$11,580.00	\$11,580.00	\$9,942.00	\$9,317.00	\$9,317.00	\$9,317.00
1-12	Inspections	Lease	New	Electric Pick-Up?	Lease	-	\$8,520.00	\$8,520.00	\$8,520.00	\$8,520.00	\$9,798.00	\$9,798.00
<b>Total Inspections</b>							\$20,100.00	\$32,291.45	\$29,853.45	\$29,228.45	\$30,506.45	\$30,506.45
<b>Parks Department</b>												
3-10	Parks	\$ 34,668.00	F-250 with Service Body	F-250 with Service Body	Lease	\$ 76,000.00			\$20,607.20	\$12,528.00	\$11,391.45	\$11,391.45
1-9	Parks	\$ 16,392.00	Ford F-150 Pick-Up	Ford F-150 Pick-Up	Lease	\$ 45,150.00		\$12,191.45	\$11,391.45	\$11,391.45	\$11,391.45	\$11,391.45
3-1	Parks	Lease	GMC 3500 Flat Bed	GMC 3500	Lease	\$ 71,693.00	\$12,600.00	\$12,600.00	\$12,600.00	\$6,500.00		
TBD	Parks	Lease	Chevrolet Silverado 2500 with Service Body		Lease	\$ 76,000.00	\$20,528.00	\$12,528.00	\$12,528.00	\$12,528.00	\$12,528.00	\$17,607.20
3-11	Parks	\$ 34,668.00	Ford F-250 with Service Body	Ford F 250 4x2	Lease	\$ 76,000.00			\$17,607.20	\$12,528.00	\$11,391.45	\$11,391.45
<b>Total Parks</b>							\$ 33,128.00	\$ 37,319.45	\$ 74,733.85	\$ 55,475.45	\$ 46,702.35	\$ 51,781.55
<b>Street Department</b>												
1-10	Street	\$ 15,527.00	Ford F-150 Pick-Up	Ford F-150 Pick-Up	Lease	\$ 43,150.00	\$9,349.00	\$9,599.00	\$9,599.00	\$9,599.00	\$9,599.00	\$7,751.35
3-28	Street	\$ 175,256.00	Peterbilt	Peterbilt 348	Purchase (electric Utility Loan)	\$ 245,000.00	\$56,588.83	\$56,588.83	\$56,588.83	\$56,588.83	\$56,588.83	\$56,588.83
3-29	Street	\$ 4,000.00	Ford F-700 Water Truck with 1600 Gal Tank	TBD	n/a	\$ 100,000.00						
3-27	Street	\$ 161,554.00	Peterbilt 348 and Chassis With Frame Mounted Swap	Peterbilt 348	Purchase (electric Utility Loan)	\$ 265,000.00					\$70,389.57	\$70,389.57
3-33	Street	\$ 144,928.00	2021 Peterbilt 348 with mounted swap loader	348 with mounted swap	Purchase (electric Utility Loan)	\$ 281,750.00			\$65,077.15	\$65,077.15	\$65,077.15	\$65,077.15
3-26	Street	\$ 80,341.00	Ford F-550 with Flat Bed	TBD	Lease	\$ 80,341.00	\$12,708.00	\$12,708.00	\$12,708.00	\$12,708.00	\$24,970.82	\$14,614.20
3-7	Street		Ford F-550 with Flat Bed	Peterbilt 348	Purchase (electric Utility Loan)	\$ 245,000.00	\$56,588.83	\$56,588.83	\$56,588.83	\$56,588.83	\$56,588.83	
<b>Total Street</b>							\$177,762.65	\$ 178,012.65	\$ 200,561.80	\$ 200,561.80	\$ 283,214.19	\$ 214,421.09
<b>Wastewater Department</b>												
3-9	Waste Water	\$ 68,606.00	Ford F-250 with Reading U98A Service Body	TBD	Lease			\$14,528.00	\$12,528.00	\$12,528.00	\$12,528.00	\$12,528.00
	Waste Water		Ford F-150		Lease		\$9,349.00	\$10,224.00	\$10,224.00	\$10,224.00	\$10,224.00	
3-2	Waste Water	\$ 35,116.00	Ford F-350 with Service Body	Ford F-350 with Service Body	Lease	\$ 80,341.00	\$17,208.00	\$17,000.00	\$17,000.00	\$17,000.00	\$19,789.20	\$19,550.00
1-3	Waste Water	\$ 21,104.00	Chevy Traverse	Chevy Traverse	Lease	\$ 32,000.00	\$7,128.00	\$5,197.20	\$8,197.20	\$8,197.20	\$8,197.20	\$8,197.20
<b>Total Wastewater</b>							\$ 33,685.00	\$ 46,949.20	\$ 47,949.20	\$ 47,949.20	\$ 50,738.40	\$ 40,275.20
<b>Water Department</b>												
1-6	Water	Lease	Ford F-150 Pickup (enterprise)	Ford F-150 Pickup	Lease	\$ 45,470.00	\$10,836.00	\$10,086.40	\$9,461.40	\$8,836.40	\$8,836.40	\$8,836.40
	Water		Ford F-150 Pickup (enterprise)	Ford F-150 Pickup	Lease	\$ 43,150.00	\$10,849.00	\$7,224.00	\$10,224.00	\$10,224.00	\$10,224.00	\$12,476.35
1-13	Water	Lease	F-250 4WD CREW CAB	F-250 4WD CREW CAB	Lease	\$ 80,341.00		\$11,068.20	\$11,068.20	\$11,068.20	\$11,068.20	\$11,068.20
3-1	Water	Lease	Chevrolet 3500 HD	Chevrolet 3500 HD	Lease	\$ 80,341.00	\$15,144.00	\$15,144.00	\$15,144.00	\$15,144.00	\$22,727.00	\$17,415.60
1-2	Water	Lease	Ford F-150	Ford F-150	Lease	\$ 43,150.00	\$10,849.00	\$7,224.00	\$10,224.00	\$10,224.00	\$10,224.00	\$12,476.35
	Water	Lease	Ram 1500	Ram 1500	Lease	\$ 51,083.00	\$10,930.44	\$10,930.44	\$10,930.44	\$13,196.16	\$12,571.16	\$12,571.16
3-32	Street	76500	International 4900 Dump Truck 5 Yard	TBD		\$ 165,000.00						
3-8	Water	54942	Ford F-550 With Utility Bed	Peter Built 526	Purchase (electric Utility Loan)	\$ 300,000.00	\$69,292.44	\$69,292.44	\$69,292.44	\$69,292.44	\$69,292.44	
3-1	Water						\$127,900.88	\$ 130,969.48	\$ 136,344.48	\$ 137,985.20	\$ 144,943.20	\$ 74,844.06
<b>Total Water</b>							\$127,900.88	\$ 130,969.48	\$ 136,344.48	\$ 137,985.20	\$ 144,943.20	\$ 74,844.06
1-1	Administration	\$ 15,892.00	Ford Fusion sedan	Chrysler Pacifica	Lease	\$ 39,000.00						
1-4	Administration	\$ 19,631.00	Ford F-150 Pickup	Ford F150 4x4	Lease	\$ 43,150.00	\$10,849.00	\$10,224.00	\$10,224.00	\$10,224.00	\$10,224.00	\$12,476.35
<b>Total Admin.</b>							\$10,849.00	\$ 10,224.00	\$ 10,224.00	\$ 10,224.00	\$ 10,224.00	\$ 12,476.35
<b>Yearly Totals</b>							\$403,425.53	\$ 435,766.23	\$ 499,666.78	\$ 481,424.10	\$ 566,328.59	\$ 424,304.70

City of De Soto, Kansas	Vehicle & Equipment Replacement Program		Color Codes					
Contractor's Equipment	Contractor's Equipment Annual Lease Schedule				First Payment			
As of June 26th 2024					Second - Last payment			
					Replacement estimate			
					Second Replacement			
Unit #	Original Equipment Description (2017 or Prior)	Replacement Equipment Description	2025	2026	2027	2028	2029	2030
<b>Parks Department</b>								
6-9	Kubota Tractor	Kubota L3560HSTC-LE	\$ 7,980	\$ 7,980	\$ 7,980	\$ 9,177	\$ 9,177	\$ 9,177
6-5	Kubota RTV -X900W-H	Kubota RTV -X900W-H	\$ 6,300	\$ 6,300	\$ 6,300	\$ 7,245	\$ 7,245	\$ 7,245
		<b>Total Parks</b>	<b>\$ 14,280</b>	<b>\$ 14,280</b>	<b>\$ 14,280</b>	<b>\$ 16,422</b>	<b>\$ 16,422</b>	<b>\$ 16,422</b>
<b>Street Department</b>								
6-8	Kubota Tractor	Kubota Tractor	\$ 6,929	\$ 7,968	\$ 7,968	\$ 7,968	\$ 7,968	\$ 9,164
?	Case 586H 4wd Forklift	Case 586H 4wd Forklift	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 16,100	\$ 16,100
	410L Wheel Loader Backhoe	410L Wheel Loader Backhoe	\$ 17,278	\$ 17,278	\$ 19,870	\$ 19,870	\$ 19,870	\$ 19,870
5-9	John Deere 544 P Wheel Loader	John Deere 544 P Wheel Loader	\$ 27,368	\$ 27,368	\$ 27,368	\$ 27,368	\$ 31,473	\$ 31,473
?	Stone Asphalt Roller/Compactor Purchased	Case Asphalt Roller	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	\$ 18,975	\$ 18,975
5-5	Bobcat Skid-Steer Loader	Bobcat Skid-Steer Loader	\$ 18,192	\$ 18,192	\$ 19,102	\$ 19,102	\$ 19,102	\$ 19,102
		<b>Total Streets</b>	<b>\$ 100,267</b>	<b>\$ 101,306</b>	<b>\$ 104,808</b>	<b>\$ 104,808</b>	<b>\$ 113,488</b>	<b>\$ 114,683</b>
<b>Water Department</b>								
5-7	Murphy Tractor Backhoe	Murphy Tractor Backhoe	\$ 30,670	\$ 30,670	\$ 30,670	\$ 30,670	\$ 35,271	\$ 35,271
8-3	Vermeer LP 855 SDT Vacuum unit	TBD	\$ 18,120	\$ 18,120	\$ 20,838	\$ 20,838	\$ 20,838	\$ 20,838
5-4	Bobcat Mini Excavator	TBD	\$ 13,008	\$ 13,008	\$ 13,008	\$ 13,008	\$ 14,959	\$ 14,959
	SD Trailer Lp800 w/boom	TBD	\$ 17,004	\$ 17,004	\$ 17,004	\$ 19,555	\$ 19,555	\$ 19,555
5-10?	Clark DPR 25 Forklift	Clark GTSS30 6,000 Lb Capacity	\$ 5,625	\$ 5,625	\$ 5,625	\$ 6,469	\$ 6,469	\$ 6,469
NEW	N/A	John Deere 50G Compact	\$ 12,000	\$ 12,000	\$ 12,000	\$ 13,800	\$ 13,800	\$ 13,800
		<b>Total Water</b>	<b>\$ 96,427</b>	<b>\$ 96,427</b>	<b>\$ 99,145</b>	<b>\$ 104,339</b>	<b>\$ 110,891</b>	<b>\$ 110,891</b>
<b>Waste Water Department</b>								
	Case 586H 4WD Forklift	Case 586H 4WD Forklift	\$ 13,355	\$ 13,355	\$ 13,355	\$ 13,355	\$ 13,355	\$ 15,358
		<b>Total Waste Water</b>	<b>\$ 13,355</b>	<b>\$ 13,355</b>	<b>\$ 13,355</b>	<b>\$ 13,355</b>	<b>\$ 13,355</b>	<b>\$ 15,358</b>
		<b>OVERALL TOTALS</b>	<b>\$ 224,329</b>	<b>\$ 225,368</b>	<b>\$ 231,588</b>	<b>\$ 238,924</b>	<b>\$ 254,156</b>	<b>\$ 257,354</b>
<b>Total Departmental</b>								
	Parks		\$ 14,280	\$ 14,280	\$ 14,280	\$ 16,422	\$ 16,422	\$ 16,422
	Streets		\$ 100,267	\$ 101,306	\$ 104,808	\$ 104,808	\$ 113,488	\$ 114,683
	Water		\$ 96,427	\$ 96,427	\$ 99,145	\$ 104,339	\$ 110,891	\$ 110,891
	Wastewater		\$ 13,355	\$ 13,355	\$ 13,355	\$ 13,355	\$ 13,355	\$ 15,358
			<b>\$ 224,329</b>	<b>\$ 225,368</b>	<b>\$ 231,588</b>	<b>\$ 238,924</b>	<b>\$ 254,156</b>	<b>\$ 257,354</b>

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



	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>325 - Interest</b>	<b>26,000.00</b>	<b>69,326.01</b>	<b>50000.00</b>	<b>100,000.00</b>
<b>0602-000 - Electric Utility Investment Fd-ND</b>	<b>26,000.00</b>	<b>69,326.01</b>	<b>50000.00</b>	<b>100,000.00</b>
36112 - Interest Earnings	26,000.00	69,326.01	50000.00	100,000.00
<b>390 - Miscellaneous</b>	<b>30,462.00</b>	<b>28,036.87</b>	<b>77000.00</b>	<b>9,750.00</b>
<b>0602-000 - Electric Utility Investment Fd-ND</b>	<b>30,462.00</b>	<b>28,036.87</b>	<b>77000.00</b>	<b>9,750.00</b>
36600 - Park Land	0.00	0.00	0.00	0.00
37110 - Grant Monies	0.00	0.00	0.00	0.00
37150 - Loan Repayment	0.00	0.00	0.00	0.00
37160 - MPR Safety Reimbursement	12,912.00	12,911.87	57000.00	0.00
37500 - Sale Of Assets	17,550.00	15,125.00	20000.00	9,750.00
<b>399 - Transfers</b>	<b>103,430.00</b>	<b>128,824.38</b>	<b>89613.00</b>	<b>260,157.00</b>
<b>0602-000 - Electric Utility Investment Fd-ND</b>	<b>103,430.00</b>	<b>128,824.38</b>	<b>89613.00</b>	<b>260,157.00</b>
37170 - Transfer General Fund Loan Repymt	103,430.00	128,824.38	89613.00	190,865.00
37175 - Transfer Sewer Loan Repayment	0.00	0.00	0.00	0.00
37185 - Vehicle Replacement Transfer	0.00	0.00	0.00	0.00
39990 - Transfer From Water	0.00	0.00	0.00	69,292.00
<b>420 - Commodities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0602-000 - Electric Utility Investment Fd-ND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
46800 - Land	0.00	0.00	0.00	0.00
<b>450 - Expenses</b>	<b>0.00</b>	<b>123,235.40</b>	<b>176000.00</b>	<b>790,000.00</b>
<b>490 - Transfers/Miscellaneous</b>	<b>40,000.00</b>	<b>69,326.01</b>	<b>40000.00</b>	<b>100,000.00</b>
Grand Total	199,892.00	418,748.67	432613.00	1,259,907.00

## Fund 211 – Sponsorship

The purpose of the Sponsorship 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 2025 expense budget for the fund totals \$11,000, which is the same as 2024. These funds are used to purchase banners, equipment and supplies to help maintain the City recreation facilities, primarily the baseball fields.

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>360 - Parks &amp; Recreation</b>	<b>7,000.00</b>	<b>4,550.00</b>	<b>6500.00</b>	<b>6,500.00</b>
<b>0211-000 - Sponsorship Fund-ND</b>	<b>7,000.00</b>	<b>4,550.00</b>	<b>6500.00</b>	<b>6,500.00</b>
34345 - Banner Sponsors	6,000.00	4,550.00	5500.00	5,500.00
34355 - Team Sponsors	500.00	0.00	500.00	1,000.00
34365 - Soccer Club	0.00	0.00	0.00	0.00
34375 - Vending Concessions	500.00	0.00	500.00	0.00
<b>390 - Miscellaneous</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0211-000 - Sponsorship Fund-ND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
37500 - Sale Of Assets	0.00	0.00	0.00	0.00
<b>420 - Commodities</b>	<b>10,000.00</b>	<b>0.00</b>	<b>11000.00</b>	<b>11,000.00</b>
<b>0211-000 - Sponsorship Fund-ND</b>	<b>10,000.00</b>	<b>0.00</b>	<b>11000.00</b>	<b>11,000.00</b>
44330 - Recreation Supplies	3,000.00	0.00	4000.00	4,500.00
44380 - Concessions	2,000.00	0.00	500.00	0.00
44410 - Banners	2,500.00	0.00	3500.00	3,500.00
44500 - Tools & Equipment	2,500.00	0.00	3000.00	3,000.00
<b>Grand Total</b>	<b>17,000.00</b>	<b>4,550.00</b>	<b>17500.00</b>	<b>17,500.00</b>

## Fund 212 – Community Center Building Maintenance

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

Revenues for this fund come solely from a transfer from the Community Center budget in the General Fund. For 2025, the transfer is \$40,000 with a \$45,000 allocation budgeted for “Building Improvements”.

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>399 - Transfers</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>40000.00</b>	<b>40,000.00</b>
<b>0212-000 - Community Center Bldg Maintenance Fund-ND</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>40000.00</b>	<b>40,000.00</b>
39983 - Transfer from General	40,000.00	40,000.00	40000.00	40,000.00
<b>420 - Commodities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0212-000 - Community Center Bldg Maintenance Fund-ND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
46400 - Building Repair & Maintenance	0.00	0.00	0.00	0.00
<b>450 - Expenses</b>	<b>35,000.00</b>	<b>8,582.86</b>	<b>38000.00</b>	<b>45,000.00</b>
Grand Total	75,000.00	48,582.86	78000.00	85,000.00

## 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 \$4,412 to end 2024. The 2025 budget includes a \$30,000 expense for improvements needed at the facility.

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>399 - Transfers</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>30000.00</b>	<b>30,000.00</b>
<b>0213-000 - Aquatic Center Maintenance Fund-ND</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>30000.00</b>	<b>30,000.00</b>
39983 - Transfer from General	30,000.00	30,000.00	30000.00	30,000.00
<b>410 - Capital Outlay</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0213-000 - Aquatic Center Maintenance Fund-ND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
49700 - Contingency	0.00	0.00	0.00	0.00
<b>450 - Expenses</b>	<b>35,000.00</b>	<b>32,785.30</b>	<b>30000.00</b>	<b>30,000.00</b>
<b>Grand Total</b>	<b>65,000.00</b>	<b>62,785.30</b>	<b>60000.00</b>	<b>60,000.00</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. Rather than having separate line items in each fund for IT services, data processing, and other technology-related expenses, all those allocations will be contained in this fund.

Revenues for this fund come solely from transfers from the general, water, and sewer funds that total \$177,000 for 2025. Expenses total \$185,300 for 2025. Specific purchases will be based on our replacement schedule and any particular need that arises during the budget year.

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>399 - Transfers</b>	<b>22,200.00</b>	<b>22,200.00</b>	<b>172000.00</b>	<b>177,000.00</b>
<b>0214-000 - Technology Fund-ND</b>	<b>22,200.00</b>	<b>22,200.00</b>	<b>172000.00</b>	<b>177,000.00</b>
39983 - Transfer from General	17,750.00	17,750.00	138000.00	143,000.00
39990 - Transfer From Water	3,125.00	3,125.00	20500.00	20,500.00
39991 - Transfer From Sewer	1,325.00	1,325.00	13500.00	13,500.00
<b>420 - Commodities</b>	<b>34,500.00</b>	<b>23,964.06</b>	<b>122700.00</b>	<b>135,600.00</b>
<b>0214-000 - Technology Fund-ND</b>	<b>34,500.00</b>	<b>23,964.06</b>	<b>122700.00</b>	<b>135,600.00</b>
44510 - Computer Software & Hardware	34,500.00	23,964.06	122700.00	135,600.00
<b>430 - Contractual</b>	<b>49,700.00</b>	<b>0.00</b>	<b>49700.00</b>	<b>49,700.00</b>
<b>0214-000 - Technology Fund-ND</b>	<b>49,700.00</b>	<b>0.00</b>	<b>49700.00</b>	<b>49,700.00</b>
43500 - IT Services	25,000.00	0.00	25000.00	25,000.00
44200 - Equipment Lease & Rentals	24,700.00	0.00	24700.00	24,700.00
<b>Grand Total</b>	<b>106,400.00</b>	<b>46,164.06</b>	<b>344400.00</b>	<b>362,300.00</b>

## Fund 215 – Parks Maintenance Fund

2023 was 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 2025 budget includes a \$40,000 expense for yet unspecified improvements.

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>399 - Transfers</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>35000.00</b>	<b>35,000.00</b>
<b>0215-000 - Park Maintenance Fund-ND</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>35000.00</b>	<b>35,000.00</b>
39983 - Transfer from General	35,000.00	35,000.00	35000.00	35,000.00
<b>430 - Contractual</b>	<b>35,000.00</b>	<b>27,660.51</b>	<b>35000.00</b>	<b>40,000.00</b>
<b>0215-000 - Park Maintenance Fund-ND</b>	<b>35,000.00</b>	<b>27,660.51</b>	<b>35000.00</b>	<b>40,000.00</b>
46430 - Park Improvements	0.00	27,660.51	0.00	0.00
46730 - Park Improvements	35,000.00	0.00	35000.00	40,000.00
<b>Grand Total</b>	<b>70,000.00</b>	<b>62,660.51</b>	<b>70000.00</b>	<b>75,000.00</b>

## Fund 216 – Public Art Fund

The Public Art fund was established in 2023 as a way to promote the City’s strategic plan beautification goals.

Revenues for this fund come solely from a \$25,000 transfer from the General Fund. The 2025 budget includes a \$25,000 expense for yet unspecified initiatives.

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>399 - Transfers</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>25000.00</b>	<b>25,000.00</b>
<b>0216-000 - Public Art Fund-ND</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>25000.00</b>	<b>25,000.00</b>
39983 - Transfer from General	0.00	25,000.00	25000.00	25,000.00
44746 - Ottawa St. Reconstruction	25,000.00	0.00	0.00	0.00
<b>430 - Contractual</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0216-000 - Public Art Fund-ND</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
44764 - Down town Streetcape Plan	25,000.00	0.00	0.00	0.00
<b>450 - Expenses</b>	<b>0.00</b>	<b>19,703.50</b>	<b>25000.00</b>	<b>25,000.00</b>
Grand Total	50,000.00	44,703.50	50000.00	50,000.00

## Fund 217 – Property Tax Relief Fund

2024 is the first year of this fund. The concept of the Property Tax Relief Fund was discussed by the Council during the 2024 budget cycle as a way to offset increased property taxes for low-income or disadvantaged persons. A policy and administrative procedures for the use of these funds will need to be developed.

Revenues for this fund come solely from a \$25,000 transfer from the General Fund.

	2023 Budget	2023 Actual	2024 Budget	2025 Budget
<b>399 - Transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>25000.00</b>	<b>25,000.00</b>
<b>0217-000 - Property Tax Relief-ND</b>	<b>0.00</b>	<b>0.00</b>	<b>25000.00</b>	<b>25,000.00</b>
39983 - Transfer from General	0.00	0.00	25000.00	25,000.00
<b>450 - Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>25000.00</b>	<b>25,000.00</b>
<b>0217-000 - Property Tax Relief-ND</b>	<b>0.00</b>	<b>0.00</b>	<b>25000.00</b>	<b>25,000.00</b>
44395 - Property Tax Relief	0.00	0.00	25000.00	25,000.00
<b>Grand Total</b>	<b>0.00</b>	<b>0.00</b>	<b>50000.00</b>	<b>50,000.00</b>

# STATE BUDGET FORMS





City of De Soto, KS

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Capital Improvement	86,620	25,000	2,000,000	12-1,118
General	Community Ctr Maintenance	40,000	40,000	40,000	12-1,118
General	Park Maintenance	35,000	35,000	35,000	12-1,118
General	Aquatic Center Maint	30,000	30,000	30,000	12-1,118
General	Technology	17,750	138,000	143,000	12-1,118
General	Public Arts Fund	25,000	25,000	25,000	12-1,118
General	Property Tax Relief Fund		25,000	25,000	12-1,118
General	Law Enforcement			40,000	12-1,118
General	Panasonic TIF			170,850	12-1770
Debt Service	Panasonic TIF			35,700	12-1770
Law Enforcement	Panasonic TIF			144,840	12-1770
Special Highway	Debt Service	15,000	25,000	35,000	Bond Ord 2168
Special Highway	Capital Improvement	175,000	175,000	150,000	12-1,118
Special Parks	Capital Improvement	45,000	50,000	50,000	12-1,118
CDBG	Capital Improvement		100,000	100,000	12-1,118
Water Maintenance	Debt Service	20,000	20,000	20,000	12-825d
Sewer Maintenance	Debt Service	44,000	45,000	46,000	12-825d
Capital Improvements	Debt Service	35,000	35,000	35,000	12-1,118
Water	General	0	0	150,000	12-825d
Water	Debt Service	50,000	250,000	325,000	12-825d
Water	Water Maintenance	0	45,000	95,000	12-1,118
Water	Sewer	15,000	30,000	30,000	12-825d
Water	Technology		20,500	20,500	12-1,118
Sewer	Debt Service	140,000	65,000	80,000	12-825d
Sewer	General	17,559	17,559	0	12-825d
Sewer	Sewer Maintenance		20,000	45,000	12-1,118
Sewer	Technology		13,500	13,500	12-1,118
Non Expendable Trust	Capital Improvement		40,000	100,000	79-2934
	<b>Totals</b>	790,929	1,269,559	3,984,390	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	790,929	1,269,559	3,984,390	

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



City of De Soto, KS

2025

**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 2024	Payments Due 2024	Payments Due 2025
<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.





City of De Soto, KS

2025

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Expenditures:</b>			
General Administration			
Capital Outlay	996,898	810,620	799,698
Commodities	89,402	34,500	47,650
Contractual	928,999	509,100	534,600
Expenses	57,345	43,650	39,500
Salaries	1,001,380	1,231,250	1,353,089
Transfers	129,370	413,000	2,403,850
Employee Benefits	384,876	509,551	535,025
<b>Total</b>	<b>3,588,270</b>	<b>3,551,671</b>	<b>5,713,412</b>
<b>Planning</b>			
Commodities	1,926	3,770	4,100
Contractual	1,976	17,160	16,750
Salaries	119,700	135,480	135,793
<b>Total</b>	<b>123,602</b>	<b>156,410</b>	<b>156,643</b>
<b>Building Inspections</b>			
Capital Outlay	8,910	18,823	20,100
Commodities	11,317	12,775	44,425
Contractual	465,485	928,150	325,050
Salaries	347,409	350,000	353,616
<b>Total</b>	<b>833,121</b>	<b>1,309,748</b>	<b>743,191</b>
<b>Court</b>			
Commodities	4,368	2,100	1,500
Contractual	130,192	149,025	160,175
Salaries	100,985	97,523	97,091
<b>Total</b>	<b>235,545</b>	<b>248,648</b>	<b>258,766</b>
<b>Community Center</b>			
Capital Outlay	8,103	0	20,528
Commodities	23,586	37,700	43,350
Contractual	49,832	63,400	66,000
Salaries	155,246	188,990	228,824
Transfer	40,000	40,000	40,000
<b>Total</b>	<b>276,767</b>	<b>330,090</b>	<b>398,702</b>
<b>Streets</b>			
Capital Outlay	230,658	932,543	280,739
Commodities	183,278	276,550	307,950
Contractual	427,702	449,200	1,501,700
Salaries	528,035	603,600	557,922
<b>Total</b>	<b>1,369,673</b>	<b>2,261,893</b>	<b>2,648,311</b>
<b>Community Outreach</b>			
Commodities	0	11,620	11,620
Contractual	0	425,540	334,485
Salaries	0	120,000	171,511
<b>Total</b>	<b>0</b>	<b>557,160</b>	<b>517,616</b>
<b>Parks</b>			
Capital Outlay	36,308	26,526	26,880
Commodities	71,782	80,750	87,800
Contractual	138,547	90,450	108,350
Salaries	349,792	359,500	355,518
Transfer	35,000	35,000	35,000
<b>Total</b>	<b>631,429</b>	<b>592,226</b>	<b>613,548</b>
<b>Page Total</b>	<b>7,058,406</b>	<b>9,007,846</b>	<b>11,050,190</b>

City of De Soto, KS

2025

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Aquatic Center			
Commodities	65,431	75,250	79,550
Contractual	23,359	35,600	36,600
Salaries	274,266	259,800	281,279
Transfer	30,000	30,000	30,000
<b>Total</b>	<b>393,056</b>	<b>400,650</b>	<b>427,429</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	393,056	400,650	427,429
Page 1 -Total	7,058,406	9,007,846	11,050,190
<b>Grand Total</b>	<b>7,451,462</b>	<b>9,408,496</b>	<b>11,477,619</b>

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

City of De Soto, KS

2025

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Debt Service</b>	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	2,018,255	1,883,791	1,907,998
Receipts:			
Ad Valorem Tax	276,720	266,458	XXXXXXXXXXXXXXXXXX
Delinquent Tax	5,188	6,000	6,000
Motor Vehicle Tax	37,701	30,000	18,707
Recreational Vehicle Tax	630	685	293
16/20M Vehicle Tax	128	0	73
Commercial Vehicle Tax	1,156	205	652
Watercraft Tax	186	0	0
Specials	9,220	0	88,222
Astra Benefit District		0	
Sales Tax	935,723	1,085,800	976,000
Transfers	304,000	440,000	541,000
Interest on Idle Funds	352,794	225,000	130,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total H			
<b>Total Receipts</b>	<b>1,923,446</b>	<b>2,054,148</b>	<b>1,760,947</b>
<b>Resources Available:</b>	<b>3,941,701</b>	<b>3,937,939</b>	<b>3,668,945</b>
Expenditures:			
Bond Principal & Interest	2,057,910	1,190,000	610,689
		839,941	2,000,000
Transfer			35,700
Cash Reserve (2025 column)			875,100
Miscellaneous			391,200
Does miscellaneous exceed 10% of Total H			
<b>Total Expenditures</b>	<b>2,057,910</b>	<b>2,029,941</b>	<b>3,912,689</b>
Unencumbered Cash Balance Dec 31	1,883,791	1,907,998	XXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount	2,707,050	15,407,882	3,912,689
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,912,689
		Tax Required	243,744
Delinquent Comp Rate:		0.0%	0
Amount of 2024 Ad Valorem Tax			243,744

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Library</b>	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total H			
<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 H			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		0.0%	0
Amount of 2024 Ad Valorem Tax			0

CPA Summary

City of De Soto, KS

2025

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

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Law Enforcement</b>			
Unencumbered Cash Balance Jan 1	82,850	54,851	126,756
Receipts:			
Ad Valorem Tax	517,966	641,885	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	6,939	6,020	6,000
Motor Vehicle Tax	38,972	43,000	45,064
Recreational Vehicle Tax	641	700	706
16/20M Vehicle Tax	142	200	176
Commercial Vehicle Tax	1,382	850	1,570
Watercraft Tax	242	250	0
Astra CID Pymt	0	25,000	50,000
Transfers		100,000	40,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>566,283</b>	<b>817,905</b>	<b>143,516</b>
<b>Resources Available:</b>	<b>649,133</b>	<b>872,756</b>	<b>270,272</b>
Expenditures:			
Contingency			4,000
Contractual	594,283	746,000	966,840
Transfers			144,840
Cash Reserve (2025 column)			23,300
Miscellaneous			120,000
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>594,283</b>	<b>746,000</b>	<b>1,258,980</b>
Unencumbered Cash Balance Dec 31	54,851	126,756	xxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	667,781	750,000	1,258,980
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		1,258,980
	Tax Required		988,708
	Delinquent Comp Rate: 0.0%		0
	Amount of 2024 Ad Valorem Tax		988,708

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>0</b>			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<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 Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
	Delinquent Comp Rate: 0.0%		0
	Amount of 2024 Ad Valorem Tax		0

**CPA Summary**

City of De Soto, KS

2025

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

Adopted Budget Special Highway	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	63,233	47,130	23,480
Receipts:			
State of Kansas Gas Tax	173,897	176,350	176,200
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>173,897</b>	<b>176,350</b>	<b>176,200</b>
<b>Resources Available:</b>	<b>237,130</b>	<b>223,480</b>	<b>199,680</b>
Expenditures:			
Transfers	190,000	200,000	185,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>190,000</b>	<b>200,000</b>	<b>185,000</b>
Unencumbered Cash Balance Dec 31	47,130	23,480	14,680
2023/2024/2025 Budget Authority Amount	190,000	200,000	185,000

Adopted Budget Special Parks	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	105,024	122,904	110,302
Receipts:			
Liquor Tax	32,827	32,398	33,000
Kaw Sand	10,000	10,000	10,000
Park Fees	20,053	15,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>62,880</b>	<b>57,398</b>	<b>58,000</b>
<b>Resources Available:</b>	<b>167,904</b>	<b>180,302</b>	<b>168,302</b>
Expenditures:			
Expenses		20,000	20,000
Transfers	45,000	50,000	50,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>45,000</b>	<b>70,000</b>	<b>70,000</b>
Unencumbered Cash Balance Dec 31	122,904	110,302	98,302
2023/2024/2025 Budget Authority Amount	45,000	70,000	70,000

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

2025

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

Adopted Budget <b>Transient Guest</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	30,827	40,523	47,523
Receipts:			
Transient Guest Tax	40,696	43,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>40,696</b>	<b>43,000</b>	<b>35,000</b>
<b>Resources Available:</b>	<b>71,523</b>	<b>83,523</b>	<b>82,523</b>
Expenditures:			
Expenses	0	4,000	4,000
Economic Development	31,000	32,000	65,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>31,000</b>	<b>36,000</b>	<b>69,000</b>
Unencumbered Cash Balance Dec 31	40,523	47,523	13,523
2023/2024/2025 Budget Authority Amoun	35,000	36,000	69,000

Adopted Budget <b>Water Maintenance</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	125,033	148,576	143,576
Receipts:			
Development Fees	43,543	35,000	35,000
Transfer	0	45,000	95,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>43,543</b>	<b>80,000</b>	<b>130,000</b>
<b>Resources Available:</b>	<b>168,576</b>	<b>228,576</b>	<b>273,576</b>
Expenditures:			
Expenses		65,000	50,000
Transfer	20,000	20,000	20,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>20,000</b>	<b>85,000</b>	<b>70,000</b>
Unencumbered Cash Balance Dec 31	148,576	143,576	203,576
2023/2024/2025 Budget Authority Amoun	85,000	85,000	70,000

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

2025

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

Adopted Budget <b>Sewer Maintenance</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	70,112	37,023	7,023
Receipts:			
Development Fees	18,000	40,000	57,000
Transfers	15,000	10,000	45,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>33,000</b>	<b>50,000</b>	<b>102,000</b>
<b>Resources Available:</b>	<b>103,112</b>	<b>87,023</b>	<b>109,023</b>
Expenditures:			
Expenses	22,089	35,000	50,000
Transfers	44,000	45,000	46,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>66,089</b>	<b>80,000</b>	<b>96,000</b>
Unencumbered Cash Balance Dec 31	37,023	7,023	13,023
2023/2024/2025 Budget Authority Amount	84,000	80,000	96,000

Adopted Budget <b>Refuse</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	38,664	41,735	34,835
Receipts:			
Refuse Charges	696,165	685,600	733,100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>696,165</b>	<b>685,600</b>	<b>733,100</b>
<b>Resources Available:</b>	<b>734,829</b>	<b>727,335</b>	<b>767,935</b>
Expenditures:			
Contractual	693,094	692,500	727,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>693,094</b>	<b>692,500</b>	<b>727,000</b>
Unencumbered Cash Balance Dec 31	41,735	34,835	40,935
2023/2024/2025 Budget Authority Amount	750,000	720,000	727,000

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

2025

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

Adopted Budget Sponsorship	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	35,853	40,403	35,903
Receipts:			
Charges for Services	4,550	6,500	6,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>4,550</b>	<b>6,500</b>	<b>6,500</b>
<b>Resources Available:</b>	<b>40,403</b>	<b>46,903</b>	<b>42,403</b>
Expenditures:			
Commodities	0	11,000	11,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>11,000</b>	<b>11,000</b>
Unencumbered Cash Balance Dec 31	40,403	35,903	31,403
2023/2024/2025 Budget Authority Amount	10,000	11,000	11,000

Adopted Budget Community Center Maintenance	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	31,417	33,417
Receipts:			
Transfer	40,000	40,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>Resources Available:</b>	<b>40,000</b>	<b>71,417</b>	<b>73,417</b>
Expenditures:			
Commodities	8,583	38,000	45,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>8,583</b>	<b>38,000</b>	<b>45,000</b>
Unencumbered Cash Balance Dec 31	31,417	33,417	28,417
2023/2024/2025 Budget Authority Amount	35,000	38,000	45,000

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

2025

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

Adopted Budget <b>Aquatic Center Maintenance</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	7,197	4,412	3,912
Receipts:			
Transfers	30,000	30,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>Resources Available:</b>	<b>37,197</b>	<b>34,412</b>	<b>33,912</b>
Expenditures:			
Contractual	32,785	30,500	30,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>32,785</b>	<b>30,500</b>	<b>30,000</b>
Unencumbered Cash Balance Dec 31	4,412	3,912	3,912
2023/2024/2025 Budget Authority Amount	35,000	38,000	30,000

Adopted Budget <b>Technology</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	12,851	11,087	10,687
Receipts:			
Transfer	22,200	172,000	177,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>22,200</b>	<b>172,000</b>	<b>177,000</b>
<b>Resources Available:</b>	<b>35,051</b>	<b>183,087</b>	<b>187,687</b>
Expenditures:			
Commodities	23,964	122,700	135,600
Contractual		49,700	49,700
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>23,964</b>	<b>172,400</b>	<b>185,300</b>
Unencumbered Cash Balance Dec 31	11,087	10,687	2,387
2023/2024/2025 Budget Authority Amount	34,500	172,400	185,300

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

2025

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

Adopted Budget <b>Park Maintenance Fund</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	7,339	7,339
Receipts:			
Transfers	35,000	35,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>Resources Available:</b>	<b>35,000</b>	<b>42,339</b>	<b>42,339</b>
Expenditures:			
Expenses	27,661	35,000	40,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>27,661</b>	<b>35,000</b>	<b>40,000</b>
Unencumbered Cash Balance Dec 31	7,339	7,339	2,339
2023/2024/2025 Budget Authority Amount	35,000	35,000	40,000

Adopted Budget <b>Public Art Fund</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	5,297	5,297
Receipts:			
Transfers	25,000	25,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>Resources Available:</b>	<b>25,000</b>	<b>30,297</b>	<b>30,297</b>
Expenditures:			
Expenses	19,703	25,000	25,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>19,703</b>	<b>25,000</b>	<b>25,000</b>
Unencumbered Cash Balance Dec 31	5,297	5,297	5,297
2023/2024/2025 Budget Authority Amount	25,000	25,000	25,000

<b>CPA Summary</b>
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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Property Tax Relief</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfer		25,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>
<b>Resources Available:</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>
Expenditures:			
Expenses		25,000	25,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	25,000	25,000

Adopted Budget <b>Commerce Dr. TIF</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Beginning Balance			63,842
Ad Valorm			100,000
Sales Tax			155,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>318,842</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>318,842</b>
Expenditures:			
Expenses			313,100
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>313,100</b>
Unencumbered Cash Balance Dec 31	0	0	5,742
2023/2024/2025 Budget Authority Amount	0	0	313,100

<b>CPA Summary</b>
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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>2019 Commerce Dr. TIF</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Beginning Balance			805
Transfer			150,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>150,805</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>150,805</b>
Expenditures:			
Expenses			150,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>150,000</b>
Unencumbered Cash Balance Dec 31	0	0	805
2023/2024/2025 Budget Authority Amount	0	0	150,000

Adopted Budget <b>Panasonic TIF</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Beginning Balance			
Transfers			351,390
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>351,390</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>351,390</b>
Expenditures:			
Expenses			170,850
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>170,850</b>
Unencumbered Cash Balance Dec 31	0	0	180,540
2023/2024/2025 Budget Authority Amount	0	0	170,850

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

**NON-BUDGETED FUNDS (B)**  
*(Only the actual budget year for 2023 is reported)*

2025

Non-Budgeted Funds-B

(1) Fund Name:                      (2) Fund Name:                      (3) Fund Name:                      (4) Fund Name:                      (5) Fund Name:

<b>Economic Incentive Depos</b>										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	10,793	Cash Balance Jan 1		Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		10,793
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
	69,000									
Total Receipts	69,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	69,000
Resources Available:	79,793	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	79,793
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	64,062		194,140		81,357					
Total Expenditures	64,062	Total Expenditures	194,140	Total Expenditures	81,357	Total Expenditures	0	Total Expenditures	0	339,559
Cash Balance Dec 31	15,731	Cash Balance Dec 31	-194,140	Cash Balance Dec 31	-81,357	Cash Balance Dec 31	0	Cash Balance Dec 31	0	<b>-259,766</b> **
		<u>See Tab B</u>		<u>See Tab B</u>						<b>-259,766</b> **

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

<b>CPA Summary</b>

**NOTICE OF BUDGET HEARING**

2025

The governing body of  
**City of De Soto, KS**  
will meet on at at for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at and will be available at this hearing.

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

**BUDGET SUMMARY**

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	7,451,462	2.613	9,408,496	12.245	14,514,219	1,165,570	6.696
Debt Service	2,057,910	13.368	2,029,941	2.190	3,912,689	243,744	1.400
Library							
Law Enforcement	594,283	4.924	746,000	5.276	1,258,980	988,708	5.680
Special Highway	190,000		200,000		185,000		
Special Parks	45,000		70,000		70,000		
Transient Guest	31,000		36,000		69,000		
Water Maintenance	20,000		85,000		70,000		
Sewer Maintenance	66,089		80,000		96,000		
Refuse	693,094		692,500		727,000		
Sponsorship			11,000		11,000		
Community Center Maintenance	8,583		38,000		45,000		
Aquatic Center Maintenance	32,785		30,500		30,000		
Technology	23,964		172,400		185,300		
Park Maintenance Fund	27,661		35,000		40,000		
Public Art Fund	19,703		25,000		25,000		
Property Tax Relief			25,000		25,000		
Commerce Dr. TIF					313,100		
2019 Commerce Dr. TIF					150,000		
Panasonic TIF					170,850		
Water	2,289,384		2,289,384		3,606,817		
Sewer	844,343		844,343		1,275,520		
Non-Budgeted Funds-A	20,921,246						
Non-Budgeted Funds-B	339,559						
<b>Totals</b>	<b>35,656,065</b>	<b>20.905</b>	<b>16,818,564</b>	<b>19.711</b>	<b>26,780,475</b>	<b>2,398,023</b>	<b>13.776</b>
						<i>Revenue Neutral Rate**</i>	<i>13.780</i>

Less: Transfers	790,929	1,269,559	3,984,390
Net Expenditure	34,865,136	15,549,005	22,796,085
Total Tax Levied	8,450,513	2,398,023	XXXXXXXXXXXXXXXXXX
Assessed Valuation	107,248,273	121,591,344	174,080,938
Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	18,795,000	34,795,000	26,840,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	18,795,000	34,795,000	26,840,000

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

0  
City Official Title:

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

2025

The governing body of

**City of De Soto, KS**

will meet on September 19, 2024 at 7:00 at De Soto City Hall, 32905 W 84th St. De Soto, KS 66018 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at De Soto City Hall, 32905 W 84th St. De Soto, KS 66018 and will be available at this hearing.

**SUPPORTING COUNTIES**

Johnson County (home county) Leavenworth County

**BUDGET SUMMARY**

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	7,451,462	2.613	9,408,496	12.245	14,514,219	1,165,570	6.696
Debt Service	2,057,910	13.368	2,029,941	2.190	3,912,689	243,744	1.400
Library							
Law Enforcement	594,283	4.924	746,000	5.276	1,258,980	988,708	5.680
Special Highway	190,000		200,000		185,000		
Special Parks	45,000		70,000		70,000		
Transient Guest	31,000		36,000		69,000		
Water Maintenance	20,000		85,000		70,000		
Sewer Maintenance	66,089		80,000		96,000		
Refuse	693,094		692,500		727,000		
Sponsorship			11,000		11,000		
Community Center Maintenance	8,583		38,000		45,000		
Aquatic Center Maintenance	32,785		30,500		30,000		
Technology	23,964		172,400		185,300		
Park Maintenance Fund	27,661		35,000		40,000		
Public Art Fund	19,703		25,000		25,000		
Property Tax Relief			25,000		25,000		
Commerce Dr. TIF					313,100		
2019 Commerce Dr. TIF					150,000		
Panasonic TIF					170,850		
Water	2,289,384		2,289,384		3,606,817		
Sewer	844,343		844,343		1,275,520		
Non-Budgeted Funds-A	20,921,246						
Non-Budgeted Funds-B	339,559						
<b>Totals</b>	<b>35,656,065</b>	<b>20.905</b>	<b>16,818,564</b>	<b>19.711</b>	<b>26,780,475</b>	<b>2,398,023</b>	<b>13.776</b>
						<i>Revenue Neutral Rate**</i>	<i>13.780</i>
Less: Transfers	790,929		1,269,559		3,984,390		
Net Expenditure	34,865,136		15,549,005		22,796,085		
Total Tax Levied	8,450,513		2,398,023		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	107,248,273		121,591,344		174,080,938		
Outstanding Indebtedness, January 1,							
	2022		2023		2024		
G.O. Bonds	18,795,000		34,795,000		26,840,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	18,795,000		34,795,000		26,840,000		

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

**Mike Brungardt**  
City Official Title: City Administrator