

# DE SOTO



KANSAS

## 2024

### *MUNICIPAL BUDGET*

*September 7, 2023*

*Final Draft*

Rick Walker, Mayor

City Council Members:

Lori Murdock, President

Rob Daniels

Kevin Honomichl

Danny Lane

Kevin Ritter

**TABLE OF CONTENTS**

**\*\*Note\*\* Page Numbers will be updated after budget adoption**

**ADMINISTRATOR’S BUDGET MESSAGE..... 1**

**BUDGET SUMMARY..... 2**

**POLICY DIRECTIVES SUMMARY..... 3-7**

**5-YEAR FINANCIAL FORECASTS 2024 - 2028 .....8-29**

**GENERAL FUND, LAW ENFORCEMENT FUND, DEBT SERVICE ..... 7-14**

    GENERAL FUND..... 10-15

    LAW ENFORCEMENT ..... 16

    DEBT SERVICE..... 17- 18

    Tax Rate and Fund Balance Summary..... 19

**ENTERPRISE FUNDS..... 20-25**

    WATER..... 21-22

    SEWER..... 23-24

    REFUSE..... 25

**ALL OTHER FUNDS ..... 26-29**

**VEHICLE & EQUIPMENT REPLACEMENT PROGRAM.....30-34**

**LINE ITEM BUDGET SHEETS AND NARRATIVES ..... 34-80**

    Introduction ..... 34-37

    General Fund Revenues.....38-42

    General Fund Expenditures .....43-74

        Introduction.....43-45

        Administration.....46-50

        Planning & Zoning .....51-52

        Inspection Department .....53-54

        Court.....55-56

        Community Center .....57-58

        Employee Benefits.....59-60

        Street Department.....61-64

        Parks & Recreation Department .....65-68

        Pool .....69-70

        Shop .....71-72

    LAW ENFORCEMENT FUND ..... 73-74

    DEBT SERVICE FUND..... 75-80

**ENTERPRISE FUNDS ..... 81-95**

    WATER FUND .....82-88

    SEWER FUND.....89-93

    REFUSE FUND ..... 94-95

<b>ALL OTHER FUNDS .....</b>	<b>96-??</b>
SPECIAL HIGHWAY .....	97-98
SPECIAL PARKS .....	99-100
TRANSIENT GUEST TAX .....	101-102
CDBG .....	103-104
WATER MAINTENANCE .....	105-106
SEWER MAINTENANCE .....	107-108
CAPITAL IMPROVEMENT .....	109-113
ELECTRIC UTILITY .....	114-117
SPONSORSHIP .....	118 - 119
COMMUNITY CENTER BUILDING MAINTENANCE .....	120-121
AQUATIC CENTER MAINTENANCE .....	122 - 123
<b>STATE BUDGET FORMS .....</b>	<b>124-1??</b>



## Policy Directives

The 2024 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. The economic impact from the project is estimated at \$2.5 Billion annually.

The direct impact to De Soto's municipal budget from this development and its inevitable spin-off activities will be transformational in the years to come. Revenue streams including electric franchise fees, sales taxes, permitting fees, and utility charges will allow us to consider levels of service and quality of life initiatives that were not previously conceivable. For the remainder of 2023 and all of 2024 there will be a focus on delivering the nearly \$200 Million in public improvements needed to serve the Panasonic facility, and on a comprehensive community-wide engagement effort aimed to formulate consensus on the long-term policy documents. The overall goal is to capitalize on explosive growth opportunities while safeguarding the public's interests relating to infrastructure, schools, safety, parks, and other community services.

It is recognized that the remainder of 2023 and all of 2024 will bring service and administrative demands that are not foreseeable at the time of budget preparation. Pressures on planning, outreach, and engineering services will necessitate allocation of additional administrative resources in the next few years, which will precede corresponding increases in development-related revenues. These demands, coupled with significant inflationary pressures and significant increase to the Sheriff's Contract challenge our ability to continue mill levy reductions while maintaining long-term fund balances at healthy levels. Regardless, with slightly less conservative revenue growth forecasts, the 2024 budget includes a mill levy reduction of one mill.

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 2022 and first and second quarter 2023 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.

During the 2024 budget deliberation process, it was 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 have been adjusted upward in excess of typical inflationary trends. We have specific information about Panasonic's energy demands that leads us to conclude that electric franchise revenues will increase significantly during the construction of the facility in 2024, and will further increase in 2025 after start of production activities at the facility. In addition, sales tax projections, which

we have historically projected at inflationary levels, have increased by double digit percentage each of the last five years. There is good reason to believe they will continue this trend. Still, sales tax increases are projected at 5% for 2024 – 2026.

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

<b>Year-to-Year Percentage Adjustments</b>	7/24/2023					
	2024	2025	2026	2027	2028	2029
<b>Revenues</b>						
Franchise Fees	1	1	1.35	1.07	1.07	1.07
Court Fines	1	1.02	1.02	1.025	1.025	1.025
Planning & Zoning Fees	1	1.04	1.04	1.03	1.03	1.03
Licenses, Permits, & Fees	1	1.03	1.02	1.02	1.015	1.03
Recreation Fees	1	1.035	1.03	1.03	1.02	1.02
Rents & Leases	1	1.025	1.025	1.025	1.025	1.025
Donation, Sales, Grants, Reimbursements	1	1.025	1.025	1.03	1.02	1.02
Sales and Use Tax Monies	1	1.05	1.05	1.03	1.02	1.02
<b>Ad Valorem Taxes</b>						
New Construction	1	1.03	1.04	1.04	1.03	1.03
Inflation (5-year Rolling Average of CPI) Used for calculation of maximum mill levy	1	0.04	0.03	0.03	0.03	0.03
Total Increase Percent	1	1.07	1.07	1.07	1.06	1.06
<b>Appropriations</b>						
Capital Outlay	1	1.02	1.025	1.025	1.025	1.025
General / Admin Commodities	1	1.04	1.03	1.03	1.03	1.03
General / Admin Contractual	1	1.03	1.03	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	1.04	1.04	1.04	1.04	1.04
Streets Commodities	1	1.03	1.03	1.03	1.03	1.03
Streets Contractual	1	1.04	1.03	1.035	1.035	1.035
Health	1	1.05	1.04	1.04	1.04	1.04
Sherrifs Contract	1	1.05	1.04	1.03	1.03	1.03
Transfers (4.1 mill Road Program) & CIP Transfer	1	1	1	1	1	1

**2 Capital Improvements:** The 5-year Capital Improvement Plan (CIP) will be overhauled in 2024 after the completion of the new strategic plan, and in conjunction with the Comprehensive Plan update. The 2024 CIP projects have a major focus on the water and sewer treatment plant upgrades, and a continuance of existing projects already planned. Because of the workload involved with the public improvement projects planned related to the Astra and Flint developments, our internal capacity to manage additional projects will be limited, regardless of funding availability.

The most notable change in the 5-year CIP projections is the inclusion of \$87 Million in water and sewer projects needed to support planned industrial uses at the Astra and Flint sites. These projects will be implemented in the next 18 – 24 months, and will be entirely funded by private investments. These projects include major treatment capacity expansions to the water and sewer treatment facilities, a new 2-million-gallon water tower, and raw water supply upgrades.

Specific highlights about the CIP revenues and expenditures are as follows:

**Funding Source Notes:**

- **#18 Excise Tax:** It is noted that the 2023 project excise tax amount has been adjusted up from the \$40,000 budgeted amount to over \$700,000. This is on the assumption that the excise tax will be paid on the 300-acre Panasonic site before the end of the year.
- **#14 Federal STP for the 83<sup>rd</sup> Street Bridge Project:** The \$1.5MM allocation has been pushed back from 2023 to 2024. The project has been delayed due to BNSF's concerns about the under clearance for the new bridge. We are hopeful that the concerns can be resolved through cooperation with KDOT, but the project letting will be delayed by at least 6 months.
- **#30 Outside Funding for 83<sup>rd</sup> Street Bike Lanes:** We are about to begin a comprehensive corridor study for the 83<sup>rd</sup> Street and Lexington Avenue corridor, so this funding source and the corresponding project expenses (Project #40) have been removed from the CIP for now. The results of the corridor study will undoubtedly change our approach to this effort and help open up avenues for additional outside funding sources that have not yet been identified at this time.
- **#31 GO Bonds for the 83<sup>rd</sup> Street Bridge Project:** This has been pushed back to 2024 to account for the delay in the project construction, as explained above.
- **#33 GO Bonds for Future CIP Projects:** This \$5MM bond was in the projections previously presented and has been scheduled for 2024.
- **#34 GO Bonds for Water & Sewer Plant Expansions:** This \$12.489MM represents the proceeds from the bonds issued in December of 2022, and is part of the \$87 MM overall project to expand the water and wastewater treatment plants.
- **#35 Bonds for Astra Water Tower, WTP, and WWTP Expansions.** This represents bonds that will be issued as part of a Benefit District for the 300-acre Panasonic site in the Astra Commerce Park to fund the capacity upgrades needed to meet water and sewer usage demands.

**Appropriations (Projects) Notes:**

- **#5 83<sup>rd</sup> Street RR Bridge Project:** Construction expenses have been moved back to 2024 due to the delay in project letting, as explained above.
- **#HM1 Downtown Streetscape Project:** Originally envisioned as a \$475,000 streetscape project to beautify the two-block section of 83<sup>rd</sup> Street between Wea and Shawnee Streets, this project has been scaled back to \$200,000, and is now intended only as a major maintenance effort.
- **#40 83<sup>rd</sup> Street Bike Lanes:** Funding for implementation of this project has been removed from the CIP, pending the results of the corridor study and identification of outside funding sources.
- **Projects new to the 5-year projections include the following:**

- #63 Heated Storage Bay at Public Works (2025 – 2026)
- #64 Heated Wash Bay at Public Works: (2024 – 2025)
- #62 Water Distribution Building Improvements: (2026 – 2027)
- #65 Miller Park Ball Field Irrigation: (2024)
- #66 Riverfest Playground: (2025)
- #67 Parking Lot & Restrooms at Riverfest for Soccer Fields: (2027)
- **#52 – 60: Water & Sewer Expansion Projects:** These are all the projects associated with the \$87MM overall expansion efforts for our water and sewer systems.
- **#61 83<sup>rd</sup> & Lexington Corridor Study:** This is to fund the corridor study we’re about to begin. The MARC grant is \$60,000, and we are obligated to match \$40,000. The total allocation of \$150,000 is to accommodate a broader scope of study if we chose to do so.

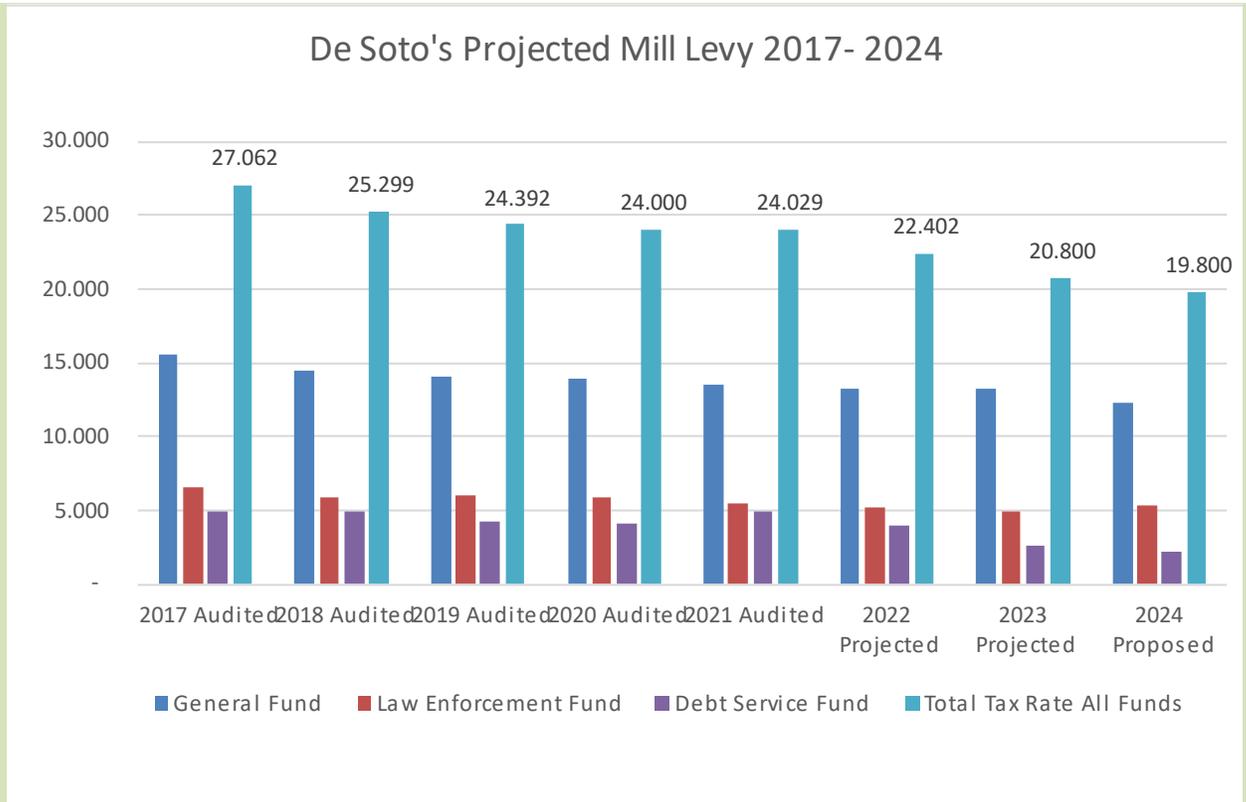
**3 Assessed Valuation and Mill Levy:** De Sot’s total appraised value for 2024 is 12.3% higher than that of 2023. Only about 1.7% of the increase is due to new construction. The rest is the result of higher real estate values resulting from the tight housing market in the county. This follows a county-wide trend which is due mostly to historic rises in single-family home prices. Despite a slight rise in interest rates local real estate market continues to be an active sellers’ market, with low inventory and high demand. The total assessed value for real estate in De Soto rose from \$100.4 Million in 2022 to 121.1Million in 2023.

With other revenues also seeing robust growth throughout the pandemic, we saw an opportunity for a mill reduction 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 Projected	2024 Proposed
General Fund	15.572	14.5064	14.145	13.950	13.479	13.202	13.300	12.300
Law Enforcement Fund	6.550	5.8700	5.997	5.850	5.550	5.200	4.900	5.300
Debt Service Fund	4.940	4.9221	4.250	4.200	5.000	4.000	2.600	2.200
Total Tax Rate All Funds	27.062	25.299	24.392	24.000	24.029	22.402	20.800	19.800
Total Annual Tax Increase-- All Funds	23.1%	-6.5%	-3.8%	-1.6%	0.1%	-6.8%	-7.2%	-4.8%





**4 Revenue Neutral & Property Tax Lid:** State Statute requires the County Clerk to calculate and provide a Revenue Neutral Rate (“RNR”) to cities by June 15 along with their most current assessed valuation. The RNR is the rate for the current tax year that would generate the same property tax revenue as levied the previous tax year using the current tax year’s total assessed valuation. The city is required to notify the County Clerk by July 20 of intent to levy above the RNR and hold an RNR Hearing between the dates of August 20 – September 20. In addition to city required notifications regarding the RNR Hearing, for tax years commencing after 2021, the County Clerk will notify all taxpayers of intent to levy above RNR. If an RNR Hearing is held, budgets are due to the County by October 1.

For the 2024 budget the County Clerk established our revenue neutral tax rate at 18.527 Mills. Our proposed 2024 budget includes a tax rate of 19.80 mills. We therefore notified the County of our intent to exceed the revenue neutral rate and will hold the required public hearings on September 7, 2023.

**5 Budget to Zero:** As has been our practice since 2018, we have elected to increase our overall General Fund appropriations to include a significant portion of the cash balance reserve. This is done in the form of a \$750,000 lump sum figure for “Contingency” within the general fund administration budget. Doing this gives budget authority to account for unforeseen emergencies during the year without having to complete a budget amendment, even though we have no intent to spend this money.

Generally, it remains the intent to keep the 5-year trajectory of the General Fund cash balance moderating toward 30% of total appropriations at the end of the 5-year projection period and avoid spending the contingency allocation.

**6 Wages:** Included in the 2024 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.

**7 Added Contingencies:** In addition to the annual \$750,000 contingency expenditure item that has been in our budget since 2018, the 2023 general fund budget includes an additional \$1 Million in contingency revenues and allocations to account for un-specified planning and building activities connected to Panasonic, Astra, and Flint. As of June, 2023, the projected end of year 2023 contingency revenues and expenses are as follows:

2023 Contingency Revenues:

- \$955,105: Panasonic Building Permit Fee
- \$600,000: 1/3<sup>rd</sup> of Passthrough third-party Panasonic Building Inspections Reimbursement
- Total \$1,555,105

2023 Contingency Expenses

- \$33,000: Hire new Building Inspector prior to Jan 1, 2024
- \$300,000: Consulting Services for Communications, EDC, and Public Relations
- \$600,000: 1/3<sup>rd</sup> of Passthrough third-party Panasonic Building Inspections Reimbursement
- \$453,130 Consulting Services for Communications, EDC, and Public Relations
- Total \$1,146,130

Similarly, the 2024 general fund budget includes \$1.4 Million in offsetting contingencies, which are broken down as follows:

2024 Contingency Revenues:

- \$900,000: 1/2 of Passthrough Panasonic Building Inspections Reimbursement
- \$500,000: Other development related fees
- Total \$1,400,000

2024 Contingency Expenses

- \$900,000: 1/2 of Passthrough Panasonic Building Inspections Reimbursement
- \$500,000: Unanticipated expenses resulting from planning or other development applications (Flint, Astra)
- Total \$1,400,000

There is also a \$350,000 offsetting contingency amount projected in 2025 to finish up the third-party Panasonic building inspections.

**8 Staffing:** The 2024 budget and 5-year projections include the following new or altered staff positions:

- Additional Building Inspector: A salary point of \$55,000 is proposed. With the consent of the City Council we hired this position in June of 2023. Wage and benefits funding for this position are included in the 2024 budget, as is the acquisition of a utility vehicle.
- Full Time City Attorney: Currently, the City Attorney position is a contract position at 24 hours per week.

The proposed budget increases this to a full time, 40 hour per week position.

- **Communications and Event Assistant:** A salary point of \$44,000 is proposed for this position. This support staff position would allow the City to provide the level of service in regards to communications and community engagement that citizens are requesting. In the 2022 community survey, residents said they want more communications in more ways about more topics, and almost 50% want more community events.
- **Utility Clerk / Deputy City Clerk:** A salary point of \$45,000 is proposed. With the consent of the City Council, recruitment for this position is underway and we expect to fill it by the end of August, 2023. Hiring an additional utility clerk can help manage the higher volume of transactions and ensure that utility billing, permits, and payment processes are completed accurately and in a timely manner. Utility clerks are often responsible for interacting with customers with questions or concerns about their utility bills or payments. Hiring an additional utility clerk can help improve customer service by reducing response times, providing more personalized attention to customers, and ensuring that customer inquiries are promptly addressed. This can lead to increased customer satisfaction and a positive reputation for the finance department. Additionally, this position will serve as the Deputy City Clerk to process permits and take meeting minutes at the Planning Commission.

Additional staffing increases are included in the 5-year projections for 2025 and beyond. These include the following:

- **Building Maintenance Foreman:** A salary point of \$48,000 is proposed and this position is included in the 2025 budget projections. Maintenance and upkeep responsibilities at City Hall are already exceeding the capacity of current staff. The addition of the top floor of City Hall being occupied will only add to the workload.
- **Planner & GIS Specialist:** A salary point 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.

**9 Vehicle and Equipment Replacement Program:** We continue to implement the replacement program and update the projections considering increasing equipment costs. We are continuing our relationship with Enterprise for the rolling stock program.

Proposed replacement acquisitions included in the 2024 budget are below.

Department	2024 Acquisition Description	Asset to be replaced	Annual Cost included in 2024 Budget	Notes
Water	Peterbilt 536	2015 Ford F550	\$44,100	Purchase with Loan from Elect. Reserve
Water	Silverado 3500 HD	2006 Ford F350	\$14,542	Lease.
Inspections	Chevy Traverse	New to fleet	\$9,104	Lease. For new Inspector
Street	Silverado 1500	New to fleet	\$12,137	Lease. Public Works Dir.
Street	Silverado 2500HD	2006 Ford F250	\$14,612	Lease
Wastewater	Silverado 2500	New to Fleet	\$17,520	Lease. For new WW Tech.

**10 Building Maintenance / Asset Management / Arts Funds:** The 2024 budget continues the building maintenance funds for several of the City’s facilities, including the Community Center building and the Aquatic Center. Similarly, asset management funds are continued for the water and sewer departments. The intent of the maintenance funds is to provide for the ongoing maintenance and upkeep of facilities and infrastructure on a long-term basis. The arts fund is intended to promote public art and events in the community. The funds are kept separate from other general budget allocations, so they can be planned on a multi-year basis similar to the capital improvements fund.

2024 allocations are as follows:

- Community Center: \$38,000
- Aquatic Center: \$30,000
- Water Maintenance Fund: \$65,000
- Sewer Maintenance Fund: \$35,000
- Technology Fund: \$172,400\*\*
- Parks Fund: \$35,000
- Art Fund: \$25,000

\*\*Note: The Technology fund appropriation increased substantially from the 2023 allocation of \$34,500. This represents a shift in budgeting approach to consolidate all expenses for technology, including hardware, software, and IT services into a single fund. Previously, each department had its own allocation for these expenses. Transfers will be made to the General Fund from the Water and Sewer funds to account for expenses related to those departments.

**11 Road Maintenance:** The proposed 2024 Street Department budget includes \$750,000 for the road maintenance program. This increase from the \$550,000 allocation in 2023 accounts for road projects that were budgeted in 2023, but are being deferred until 2024. Mostly, these are in the Timber Trails / Timber Ridge neighborhood.

**12 Communications Department:** The 2024 budget includes a new department within the General Fund specifically for communications. With two employees, consulting services, and special events being funded the total expenditures for the department are just under \$600,000. These costs were previously included in budget line items for other funds. Roughly \$275,000 of this budget is for a continuation of outside communications consulting efforts related to the Panasonic, Astra, and Flint development activities.

**13 Sewer Fund:** Sewer Fund balances have increased nicely in recent years. From a low of \$230,000 in 2017, year end fund balances ended 2022 at \$498,842, and are projected to end 2023 at approximately \$483,000. We budgeted modest rate increases in 2020, 2021, but those increases were not implemented because they were not necessary. We did implement a 4% rate adjustment



in April of 2023.

a) **Revenues and Commodity Rates:** The proposed 2024 budget contemplates a 4.5% rate increase. Overall revenues to the water fund have been increasing nicely over the past several years and have kept pace well with the department's expenditures, even considering the inflationary pressures.

b) **Expenses:** Overall the 2024 draft budget expenses total just over \$857,000.

**14 Water Fund:** For several reasons, the year-end water fund balance reduced more than expected between 2021 and 2022. When the 2023 budget was formulated in the summer of 2022 we projected the water fund balance to end the year at \$981,000. It actually ended at \$673,127, representing 44% of annual expenses, which is still in line with our 30% minimum set by policy.

The primary reasons for the reduction in fund balance are as follows:

- **Chemical Costs** were about \$100,000 higher than projected due to a significant increase in the price of lime. The quality of lime we received from our original supplier diminished significantly during the year, causing our lime silo and clarifiers to continually clog. We were forced to switch to another supplier with a higher quality of lime, at a higher cost.
- **Personnel Costs:** The wage increases, and retention bonuses approved by the Council in September of 2022 had some impact, as did the early hiring of a distribution system worker. There was also a significant amount of overtime incurred resulting from diminished well capacities in the last half of the year. Lower flow rates from the well field meant we had to run the treatment plant for longer shifts.
- **Utilities:** Our utility costs for 2022 exceed projections by about \$60,000. This was in large part due to the decreased well capacities causing longer run times for the plant and well pumps.

Higher utility and chemical cost trends continue through the first half of 2023, and are expected to remain high until the water treatment upgrades are complete in 2025. While increased revenues from construction-related demands at Panasonic and Astra will help to offset some of these costs, a temporary change in fund transfers to the General Fund is necessary.

The proposed 2024 budget discontinues transfers from the Water fund to the General Fund of \$124,000 that was attributed to compensating the General fund for administrative services. In addition, debt service transfers have been reduced from \$390,334 to \$250,000 for 2024. These steps are necessary to maintain healthy fund balances through the 5-year projection period.

**Revenues and Commodity Rates:** The proposed budget includes a 4% increase in 2024 followed by a 3.5% in 2025. We do expect a notable increase in water sales due to the construction activities at the Panasonic site. Contractors there plan to construct two concrete batch plants on site, which will use about 50,000 gallons of water per day, increasing gross revenues by about \$140,000 in 2024. I've therefore projected an additional \$50,000 in revenues for the remainder of 2023, an increased the 2024 revenues by \$100,000 to account for the increased sales.

**Expenses:** Overall the 2023 draft budget is 4.5% higher than 2023. Largely, this is due to the following added or increased expenditures, which have been adjusted to account for higher water demands and overall production levels:

- A \$90,000 increase to the Chemicals Budget.

- A \$60,000 increase to the Utilities Budget.
- A \$44,000 increase in vehicle purchase payments for the new dump truck
- Roughly 15% increases to line items relating to the purchase of supplies and parts including Tools & Equipment, Contractual Services, Distribution Parts & Supplies, and Water Meter Purchases.

**15** **Law Enforcement** The law enforcement fund has historically been very stable and predictable, with only inflationary increases in the costs of services. However, late last year we were informed by the Sheriff's office that the service contract would increase significantly in 2024. Due largely to wage and compensation increases approved by the Johnson County Board of Commissioner, current estimates for the 2024 contract are approximately \$735,000, representing a 22% increase from the 2023 contract of \$595,000. The draft 2024 budget includes a \$750,000 appropriation for law enforcement. The mill levy for the law enforcement fund must increase by 0.4 mills from 4.9 to 5.3 mills.

**16** **Debt Service Fund:** There is a \$6 Million general obligation debt issuance planned for 2024 to fund various elements of the capital improvements plan. The recent Merck benefit district bond is also shown, roughly 60% of which will be retired via special assessments to Merck. Most notably, however, is a \$78 Million bond for the water and sewer plant expansion projects, which will be funded 100% by the Panasonic Benefit District.

The debt service mill levy is reduced from 2.6 mills in 2023 to 2.4 mills in 2024, largely due to the impact of continuing growth in sales tax revenues.

**17** **Refuse Fund:** The proposed Refuse Fund budget includes a 3% rate increase for 2024, based on current trends for expenses through the end of 2023. We will re-evaluate the need for this increase near the end of this year.

# 5-YEAR FINANCIAL FORCAST 2022-2026

As of June, 2023



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

General Fund  
Law Enforcement Fund  
Debt Service Fund



**5-Year Financial Forecast  
Summary  
Updated July, 2023**

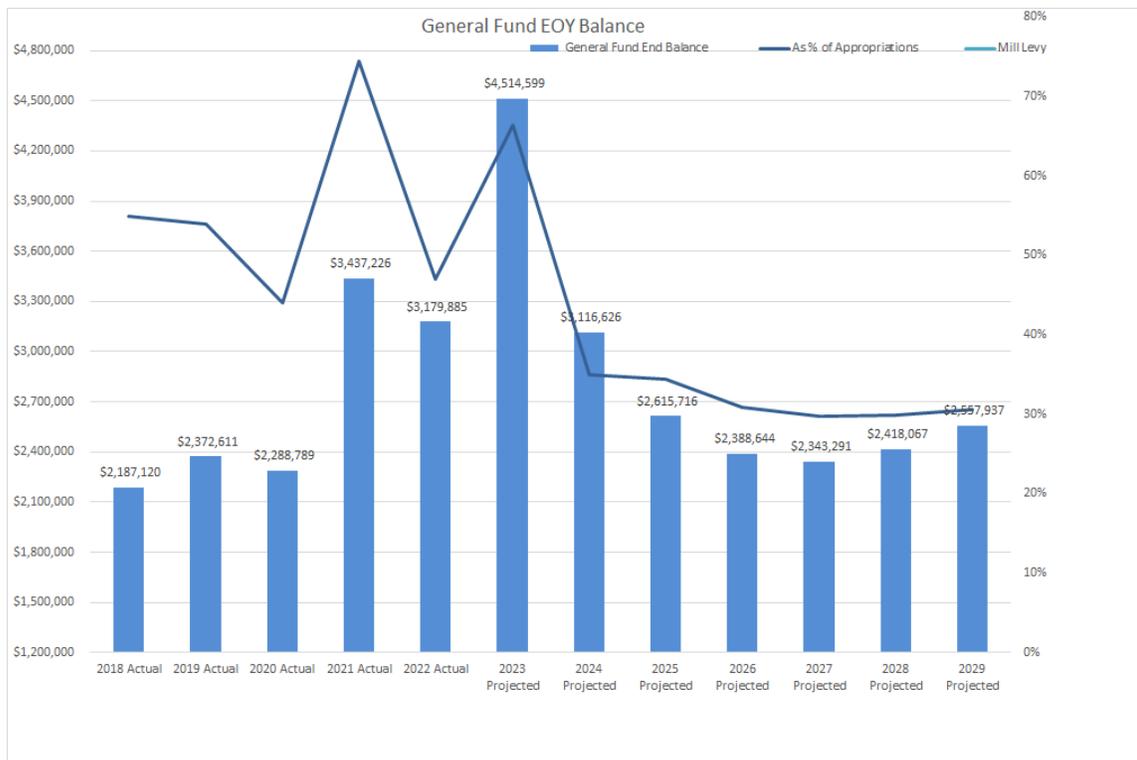
	2022 Audited	2023 Budget	2023 Projected	2024 Proposed Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected
<b>GENERAL FUND REVENUES</b>									
Beginning Balance	3,437,226	3,179,885	3,179,885	4,514,599	3,116,626	2,615,716	2,388,644	2,343,291	2,418,067
Franchise Fees	747,086	762,500	790,000	875,000	1,200,000	1,620,000	1,733,400	1,854,738	1,984,570
Elect Franchise Fees Offsetting Property Tax Relief Fund Expense				25,000	25,000	25,000	25,000	25,000	25,000
Court Fines	252,025	235,000	235,400	240,000	244,800	249,696	255,938	262,337	268,895
Interest	5,881	8,000	30,000	20,000	20,800	21,632	22,281	22,949	23,638
Planning & Zoning Fees	17,700	67,000	685,293	19,350	85,000	86,700	88,434	89,761	92,453
Licenses, Permits, & Fees	452,254	223,000	352,000	333,000	320,000	326,400	332,928	337,922	348,060
Contingency Permit Fees & Revenues		1,000,000	1,555,105	1,400,000	350,000	50,000	51,250	52,788	53,843
Recreation Fees	185,317	160,200	162,000	185,000	191,475	197,219	203,136	207,199	211,343
Rents & Leases	89,394	68,900	88,790	89,000	91,225	93,506	95,843	98,239	100,695
Misc. Revenues	186,432	4,000	8,000	11,000	11,275	11,839	12,194	12,438	12,687
CARES Act / Recovery Act	496,895		-						
Permits Licensing & Fees	16,544	18,100	21,400	18,100	18,100	18,100	18,100	18,100	18,100
Transfer from Sewer Fund	24,171	17,559	17,559	17,559	24,171	24,171	24,171	24,171	24,171
Transfer from Water Fund	24,171	117,559	117,559	-	-	-	-	-	-
Donation, Sales, Grants, Reimbursements	-		-	-	-	-	-	-	-
City Sales Tax	638,706	600,000	710,000	710,000	745,500	782,775	806,258	822,383	838,831
City Use Tax	488,311	475,000	510,000	520,000	546,000	573,300	590,499	602,309	614,355
County Use Tax	320,783	250,000	325,000	325,000	341,250	358,313	369,062	376,443	383,972
County Sales Tax	822,058	710,000	790,000	835,000	876,750	920,588	948,205	967,169	986,513
<b>TOTAL Sales/Use Taxes</b>	<b>2,269,858</b>	<b>2,035,000</b>	<b>2,335,000</b>	<b>2,390,000</b>	<b>2,509,500</b>	<b>2,634,975</b>	<b>2,714,024</b>	<b>2,768,305</b>	<b>2,823,671</b>
Additional Sales Tax from Courthouse Referendum	140,000	140,000	140,000	140,000	147,000	154,350	158,981	162,160	165,403
Ad Valorem Taxes	1,227,023	1,434,558	1,434,558	1,489,705	1,593,984	1,705,563	1,824,952	1,934,449	2,050,516
Delinquent Real Estate Taxes	20,221	9,000	15,000	12,000	12,840	13,739	14,701	15,583	16,517
Other Property Taxes (Prior to 2018)			-	-	-	-	-	-	-
Motor Vehicle Tax	105,894	108,229	110,000	110,000	117,700	125,939	134,755	142,840	151,410
Recreational Vehicle Tax	1,629	1,768	1,768	1,800	1,890	1,985	2,044	2,085	2,127
Watercraft	636	-	508						
16/20M Vehicle Tax	401	448	448	500	525	551	568	579	591
Commercial Vehicle Tax	2,968	3,005	6,000	3,000	3,090	3,214	3,342	3,442	3,546
Liquor Tax General	29,013	25,000	25,000	26,000	27,040	27,851	28,687	29,547	30,434
Delinquent Personal Taxes	-	100	100	100	107	114	123	130	138
<b>Total Property Taxes Levied</b>	<b>1,387,785</b>	<b>1,582,108</b>	<b>1,593,382</b>	<b>1,643,105</b>	<b>1,757,176</b>	<b>1,878,956</b>	<b>2,009,171</b>	<b>2,128,655</b>	<b>2,255,279</b>
<b>TOTAL REVENUES</b>	<b>6,295,513</b>	<b>6,438,926</b>	<b>8,131,487</b>	<b>7,406,114</b>	<b>6,995,522</b>	<b>7,392,543</b>	<b>7,744,851</b>	<b>8,064,761</b>	<b>8,407,807</b>
TOTAL APPROPRIATIONS (Budgeted)	6,670,010	7,508,791	6,796,773	9,654,086	8,346,432	8,469,615	8,640,204	8,839,986	9,117,936
LESS UNEXPENDED APPROPRIATIONS	(203,062)	(100,000)	-	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
CONTINGENCY	85,906	(750,000)		(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
Auditor's Adjusting Journal Entries									
Revenue percentage change	9%	24%	29%	15%	-6%	6%	5%	4%	4%
<b>General Fund Ending Balance</b>	<b>3,179,885</b>	<b>2,960,020</b>	<b>4,514,599</b>	<b>3,116,626</b>	<b>2,615,716</b>	<b>2,388,644</b>	<b>2,343,291</b>	<b>2,418,067</b>	<b>2,557,937</b>
GF Ending Balance % of Appropriations	47%	44%	66%	35%	34%	31%	30%	30%	31%
<b>Tax Rate</b>	<b>13.202</b>	<b>13.300</b>	<b>13.300</b>	<b>12.300</b>	<b>12.300</b>	<b>12.300</b>	<b>12.300</b>	<b>12.300</b>	<b>12.300</b>
Total City Assessed Valuation	96,267,309	107,861,531	107,861,531	121,114,188	129,592,181	138,663,634	148,370,088	157,272,294	166,708,631
Annual City Assessed Valuation Change	12.2%	12.0%	0.0%	12.3%	7.0%	7.0%	7.0%	6.0%	6.0%

**5-Year Financial Forecast  
Summary  
Updated July, 2023**

	2022 Audited	2023 Budget	2023 Projected	2024 Proposed Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected
<b>GENERAL FUND APPROPRIATIONS</b>									
<b>Administration</b>									
Capital Outlay (Contingency)	369,019	750,000	100,000	774,288	771,007	776,007	776,007	776,007	776,007
Commodities	33,918	47,000	47,000	30,500	31,720	32,672	33,652	34,661	35,701
Contractual	638,869	576,200	539,600	479,100	480,000	494,400	511,704	529,614	548,150
Contingency Expenditures		1,000,000	1,146,130	1,400,000	300,000				
Additional Transfer to CIP	916,620	86,620	86,620	25,000	26,000	26,780	27,717	28,687	29,691
Transfer to Technology fund	14,865	17,750	17,750	138,000	138,000	138,000	138,000	138,000	138,000
Transfer to Property Tax Relief Fund				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
City Atty/City Clerk, Finance Officer / Expenses	46,745	42,185	42,185	28,650	28,650	28,650	28,650	28,650	28,650
Personnel	747,310	839,164	916,600	1,221,250	1,270,100	1,320,904	1,373,740	1,428,690	1,485,837
Subtotal Administration	2,767,346	3,383,919	2,920,885	4,146,788	3,095,477	2,867,413	2,939,470	3,014,309	3,092,037
Annual Administration Appropriation Increase	121.0%	17.6%	5.5%	22.5%	-25.4%	-7.4%	2.5%	2.5%	2.6%
<b>Communications</b>									
Capital Outlay				\$ -					
Commodities				\$ 11,620.00	\$ 12,085	\$ 12,568	\$ 13,071	\$ 13,594	\$ 14,138
Contractual				\$ 425,540.00	\$ 150,000	\$ 154,500	\$ 159,135	\$ 163,909	\$ 168,826
Personnel				\$ 159,284.0	\$ 165,655	\$ 172,282	\$ 179,173	\$ 186,340	\$ 193,793
Subtotal Communications				\$ 596,444.0	\$ 327,740.2	\$ 339,349.8	\$ 351,378.8	\$ 363,842.6	\$ 376,757.2
<b>Planning and Zoning</b>									
Capital Outlay	-	-	-	-	-	-	-	-	-
Commodities	1,285	3,100	2,700	3,770	3,845	3,942	4,040	4,141	4,245
Contractual	9,505	17,400	14,875	17,160	17,675	18,205	18,842	19,502	20,184
Personnel	120,755	125,147	130,000	134,800	140,192	232,192	241,480	251,139	261,184
Subtotal Community Dev	131,545	145,647	147,575	155,730	161,712	254,339	264,362	274,782	285,613
Annual Comm. Devlp Appropriation Increase	-40.5%	13.7%	12.2%	6.9%	3.8%	57.3%	3.9%	3.9%	3.9%
<b>Inspection</b>									
Capital Outlay	-	-	-	27,927	37,646	37,646	37,646	37,646	37,646
Commodities	8,900	12,525	10,100	12,775	13,286	13,685	14,095	14,518	14,954
Contractual	21,974	23,170	33,882	28,150	28,995	29,864	30,910	31,991	33,111
Transfer to Elect Util									
Personnel	291,305	293,306	302,800	286,850	298,324	310,257	322,667	335,574	348,997
Subtotal Inspection	322,179	329,001	346,782	355,702	378,250	391,452	405,318	419,729	434,707
Annual Inspection Appropriation Increase	56.9%	6.5%	7.6%	8.1%	6.3%	3.5%	3.5%	3.6%	3.6%
<b>Court</b>									
Commodities	4,398	6,000	5,750	1,000	1,040	1,071	1,103	1,136	1,171
Contractual	119,927	114,690	144,120	149,025	153,496	158,101	163,634	169,361	175,289
Personnel	87,324	76,005	100,000	92,170	95,857	99,691	103,679	107,826	112,139
Subtotal Court	211,648	196,695	249,870	242,195	250,393	258,863	268,416	278,324	288,598
Annual Court Appropriation Increase	21%	21%	18%	23%	3%	3%	4%	4%	4%
<b>Community Center</b>									
Capital Outlay	8,103	8,103	8,103	-	-	-	-	-	-
Commodities	32,424	35,700	31,850	37,700	39,208	40,384	41,596	42,844	44,129
Contractual	48,124	42,700	50,300	63,400	65,302	67,261	69,615	72,052	74,574
Personnel	130,115	126,381	158,400	188,990	250,000	260,000	270,400	281,216	292,465
Transfer to Elect Util	-	-	-						
Transfer to Comm. Cntr. Bldg	35,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Subtotal Comm. Center	253,765	252,884	288,653	330,090	394,510	407,645	421,611	436,111	451,167
Annual Comm. Center Appropriation Increase	14%	10%	14%	31%	20%	3%	3%	3%	3%

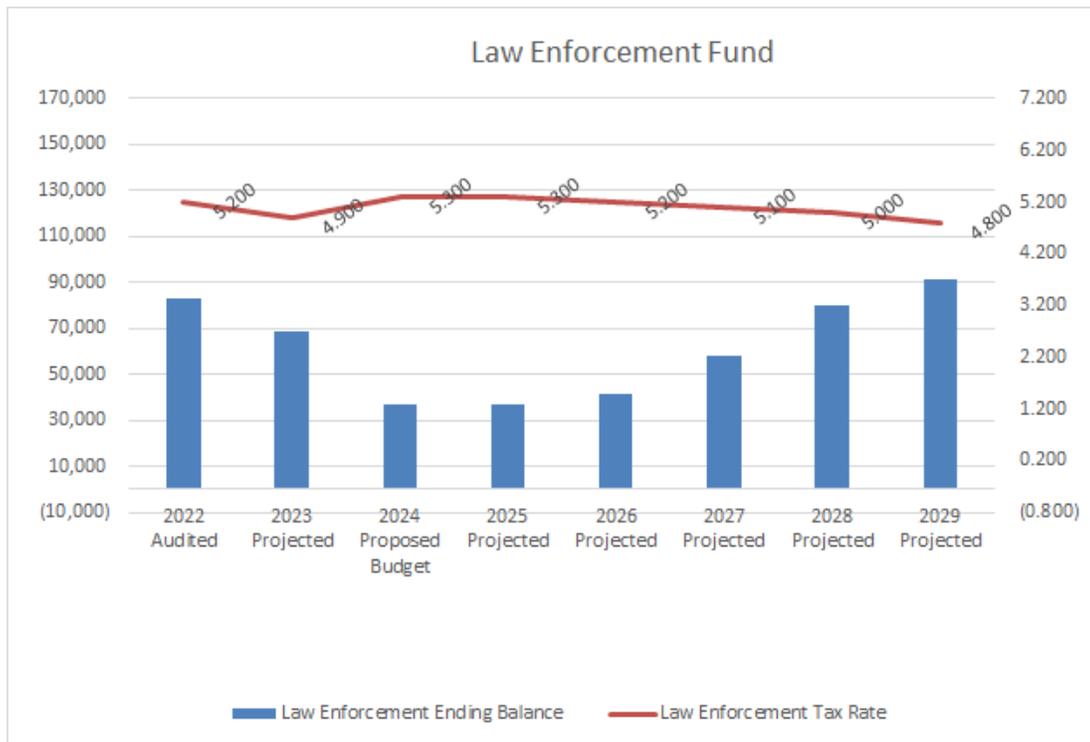
**5-Year Financial Forecast  
Summary  
Updated July, 2023**

	2022 Audited	2023 Budget	2023 Projected	2024 Proposed Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected
<b>Employee Benefits</b>									
Health, Life, Dental, SUTA, WC	313,578	429,642	484,100	604,231	634,442	659,820	686,213	713,661	742,208
Annual Health Appropriation Increase	3.3%	4.9%	54.4%	40.6%	5.0%	4.0%	4.0%	4.0%	4.0%
<b>Street</b>									
Capital Outlay	147,780	176,696	176,696	194,681	225,000	224,551	233,956	170,615	182,115
Commodities	219,489	255,600	217,000	276,450	284,744	293,286	302,084	311,147	320,481
Contractual	412,277	478,000	391,050	449,200	467,168	481,183	498,024	515,455	533,496
Road Maintenance Program	557,385	550,000	200,000	750,000	525,000	550,000	550,000	550,000	550,000
Transfer to Elect Util			-						
Personnel	516,691	418,831	511,800	559,700	582,088	605,372	629,586	654,770	680,961
Subtotal Street & Shop	1,853,622	1,879,127	1,496,546	2,230,031	2,084,000	2,154,392	2,213,651	2,201,987	2,267,054
Annual Street Appropriation Increase	0%	10%	10%	19%	-7%	3%	3%	-1%	3%
<b>Parks &amp; Recreation</b>									
Capital Outlay	12,994	27,812	27,812	26,526	20,131	15,131	15,131	22,700	23,870
Commodities	46,999	75,250	63,700	80,750	83,980	86,499	89,094	91,767	94,520
Contractual	71,940	81,736	73,450	90,450	93,164	95,958	99,317	102,793	106,391
Personnel	255,273	309,572	307,500	359,500	373,880	388,835	404,389	420,564	437,387
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
Sales Tax Payable	\$ 295								
Subtotal Park	387,501	529,370	507,462	592,226	606,154	622,474	645,062	676,070	701,561
Annual Park Appropriation Increase	6%	33%	33%	12%	2%	3%	4%	5%	4%
<b>Aquatic Center</b>									
Capital Outlay	74,990	-	-	-	-	85,000	-	-	-
Commodities	47,183	72,100	51,200	75,250	78,260	80,608	83,026	85,517	88,082
Contractual	28,206	27,650	26,700	33,400	34,402	35,434	36,674	37,958	39,286
Personnel	246,517	232,756	247,000	259,800	270,192	281,000	292,240	303,929	316,086
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	1,929			2,200					
Subtotal Pool	428,826	362,506	354,900	400,650	413,754	513,869	444,722	461,169	478,233
Annual Pool Appropriation Increase	29%	-14%	-17%	11%	3%	24%	-13%	4%	4%
Auditor Journal Entry--Prior Year's Expenses									
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>6,670,010</b>	<b>7,508,791</b>	<b>6,796,773</b>	<b>9,654,086</b>	<b>8,346,432</b>	<b>8,469,615</b>	<b>8,640,204</b>	<b>8,839,986</b>	<b>9,117,936</b>
<b>Annual General Fund Appropriation Increase</b>	<b>44.5%</b>	<b>13.1%</b>	<b>1.9%</b>	<b>28.6%</b>	<b>-13.5%</b>	<b>1.5%</b>	<b>2.0%</b>	<b>2.3%</b>	<b>3.1%</b>



**5-Year Financial Forecast  
Summary  
Updated July, 2023**

	2022 Audited	2023 Budget	2023 Projected	2024 Proposed Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected
<b>LAW ENFORCEMENT FUND (201) REVENUES</b>									
Beginning Balance	93,757	82,850	82,850	68,749	36,654	36,992	41,293	57,942	80,271
Ad Valorem Taxes	483,300	531,594	531,594	641,905	686,839	721,051	756,687	786,361	800,201
Delinquent Real Estate	8,388	5,000	5,000	6,000	6,000	6,000	6,000	6,000	6,000
Motor Vehicle Taxes	43,641	42,631	42,631	43,000	43,000	43,000	43,000	43,000	43,000
Commercial, 16/20M Vehicle Tax, & Watercraft	1,650	1,359	1,359	1,300	1,300	1,300	1,300	1,300	1,300
Telecom									
Recreational Vehicle Taxes	671	696	696	700	700	700	700	700	700
LATVR	-	-	-	-	-	-	-	-	-
Astra CID				25,000	50,000	51,250	52,531	53,845	55,191
TOTAL REVENUES (Less Beginning Balance)	535,467	581,280	581,280	717,905	787,839	823,301	860,219	891,206	906,392
TOTAL LAW ENFORCE APPROPRIATIONS	546,375	595,381	595,381	750,000	787,500	819,000	843,570	868,877	894,943
<b>Annual Law Enforce Appropriation Increase</b>	<b>0%</b>	<b>6%</b>	<b>9%</b>	<b>26%</b>	<b>5%</b>	<b>4%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>
<b>Law Enforcement Ending Balance</b>	<b>82,850</b>	<b>68,749</b>	<b>68,749</b>	<b>36,654</b>	<b>36,992</b>	<b>41,293</b>	<b>57,942</b>	<b>80,271</b>	<b>91,719</b>
<b>Law Enforcement Tax Rate</b>	<b>5.200</b>	<b>4.900</b>	<b>4.900</b>	<b>5.300</b>	<b>5.300</b>	<b>5.200</b>	<b>5.100</b>	<b>5.000</b>	<b>4.800</b>
<b>Annual Law Enforcement Tax Increase</b>	<b>5%</b>	<b>-6%</b>	<b>-6%</b>	<b>8%</b>	<b>4%</b>	<b>-2%</b>	<b>-2%</b>	<b>-2%</b>	<b>-4%</b>

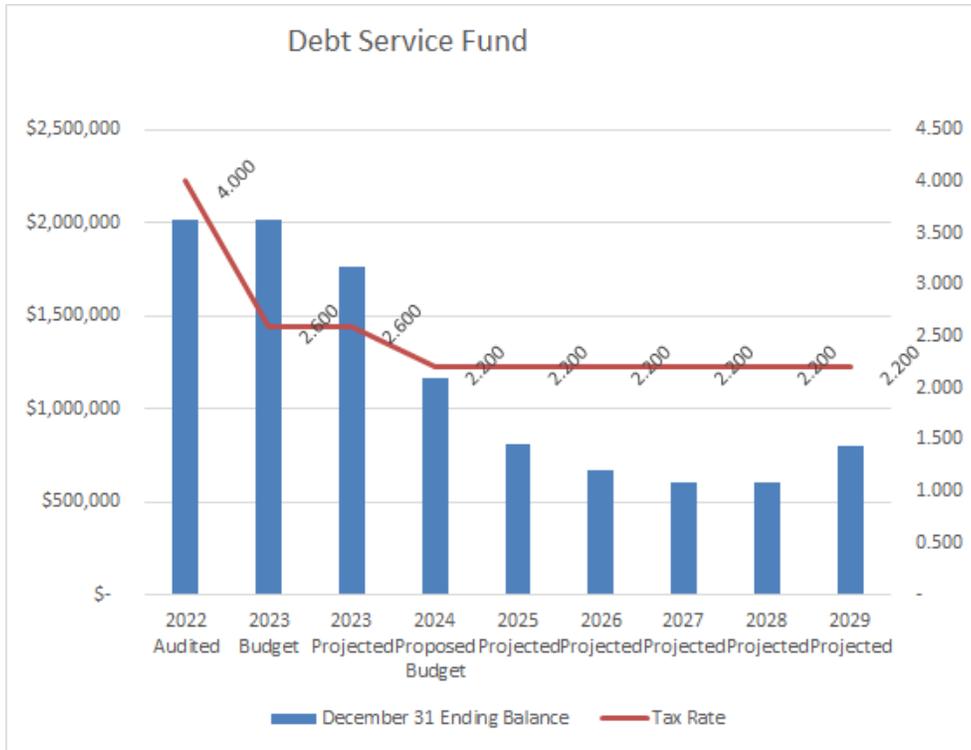


**5-Year Financial Forecast  
Summary  
Updated July, 2023**

	2022 Audited	2023 Budget	2023 Projected	2024 Proposed Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected
<b>DEBT SERVICE FUND (301)</b>									
<b>Annual Debt Appropriations</b>									
Existing Debt Service									
2015A	\$ 675,394	\$ 688,788	\$ 688,788	\$ 679,988	\$ 675,588	\$ 675,588	\$ 675,588	\$ 675,588	\$ 675,588
2015B	\$ 122,900	\$ 125,900	\$ 125,900	\$ 123,775	\$ 131,225	\$ 131,225	\$ 131,225	\$ 131,225	\$ 131,225
2017	\$ 162,963	\$ 164,963	\$ 164,963	\$ 166,813	\$ 168,513	\$ 168,513	\$ 168,513	\$ 168,513	\$ 168,513
2019 A (\$908,600 CIP)	\$ 63,200	\$ 66,800	\$ 66,800	\$ 65,200	\$ 63,600	\$ 63,600	\$ 63,600	\$ 63,600	\$ 63,600
2019-B (Pub Works Bldg)	\$ 64,300	\$ 67,900	\$ 67,900	\$ 66,300	\$ 64,700	\$ 64,700	\$ 64,700	\$ 64,700	\$ 64,700
2021A (\$7.015 Million. Refunding and CIP)	\$ 377,160	\$ 362,495	\$ 476,000	\$ 454,000	\$ 437,300	\$ 360,800	\$ 330,700	\$ 301,100	\$ 257,000
2022 A (\$12.5 MM WTP & WWTP Expnsions)					\$ 561,506	\$ 561,506	\$ 561,506	\$ 561,506	\$ 561,506
2022B (\$1.125MM Waverly Water Tower and \$1MM Ottawa Street - 20 years at 3%)	\$ 142,833	\$ -	\$ 68,267	\$ 96,000	\$ 96,000	\$ 96,000	\$ 96,000	\$ 96,000	\$ 96,000
2024 (\$6,00,000 @3% for 20 Years for General CIP Projects)			\$ -	\$ 336,079	\$ 336,079	\$ 336,079	\$ 336,079	\$ 336,079	\$ 336,079
2023 Merck BD 87th St Rec. Path(\$500k for @3% for 10 years		\$ 58,615	\$ -	\$ 58,615	\$ 58,615	\$ 58,615	\$ 58,615	\$ 58,615	\$ 58,615
2023 A (\$1,750,000 @3% for 20 yrs)		\$ 100,824	\$ -	\$ 100,824	\$ 100,824	\$ 100,824	\$ 100,824	\$ 100,824	\$ 100,824
2023 B (WWTP WTP Expansions. \$78MM10 Years)				\$ 12,000,000	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000
Amount Funded by General Fund Targeted Debt Reduction			\$ -						
<b>Total Appropriations</b>	<b>\$ 1,608,750</b>	<b>\$ 1,636,285</b>	<b>\$ 1,658,618</b>	<b>\$ 14,147,593</b>	<b>\$ 14,693,949</b>	<b>\$ 14,617,449</b>	<b>\$ 14,587,349</b>	<b>\$ 14,557,749</b>	<b>\$ 14,513,649</b>

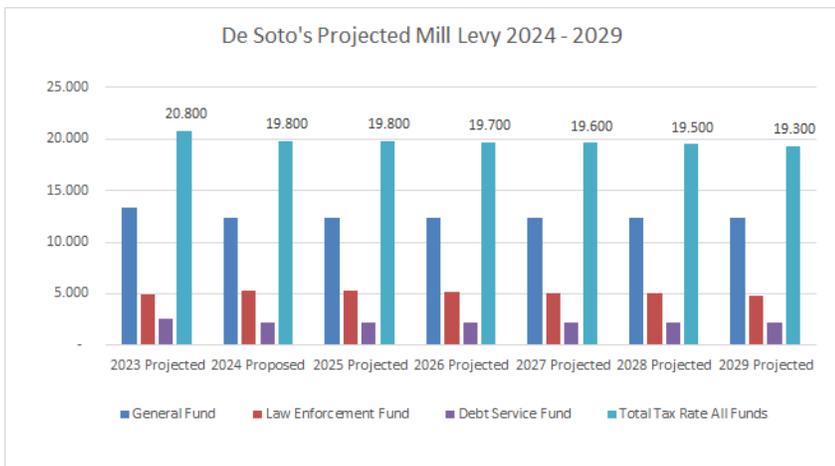
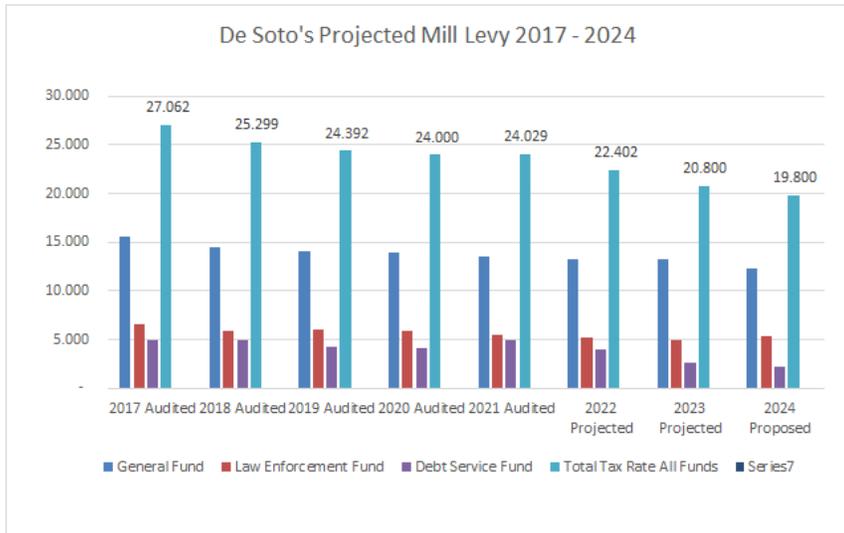
**5-Year Financial Forecast  
Summary  
Updated July, 2023**

	2022 Audited	2023 Budget	2023 Projected	2024 Proposed Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected
<b>Annual Debt Revenues</b>									
January 1 Beginning Balance	\$ 1,074,616	\$ 2,018,248	\$ 2,018,248	\$ 1,767,693	\$ 1,167,354	\$ 812,332	\$ 673,025	\$ 604,921	\$ 607,084
Ad Valorem Tax	\$ 371,344	\$ 280,440	\$ 280,440	\$ 266,451	\$ 285,103	\$ 305,060	\$ 305,060	\$ 326,414	\$ 345,999
Delinquent Real Estate	\$ 7,183	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Additional Sales Tax	\$ 516,102	\$ 655,750	\$ 700,000	\$ 750,300	\$ 787,815	\$ 827,206	\$ 852,022	\$ 869,062	\$ 886,444
Motor Vehicle Tax	\$ 37,724	\$ 33,000	\$ 35,000	\$ 33,000	\$ 34,650	\$ 36,383	\$ 37,474	\$ 38,223	\$ 38,988
Telecom			\$ -						
Recreational Vehicle Tax	\$ 585	\$ 576	\$ 535	\$ 576	\$ 576	\$ 605	\$ 635	\$ 654	\$ 667
Commercial & 16/20M Vehicle Tax	\$ 1,615	\$ 927	\$ 910	\$ 927	\$ 927	\$ 973	\$ 1,022	\$ 1,053	\$ 1,074
Delinquent Specials			\$ -						
Transfer from Water	\$ 390,334	\$ 390,334	\$ 50,000	\$ 250,000	\$ 375,000	\$ 450,618	\$ 464,294	\$ 464,294	\$ 464,294
Transfer from Sewer	\$ 140,000	\$ 140,000	\$ 140,000	\$ 65,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Transfer from Special Parks			\$ -						
Transfer from Special Highway Development	\$ 15,000	\$ 15,000	\$ 15,000	\$ 25,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Transfer from Water Development	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,600	\$ 22,281	\$ 22,949	\$ 23,638	\$ -
Transfer from CIF	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 210,000
Special Assessments			\$ 9,178						
Delinquent Special Assess.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earnings	\$ 14,697	\$ 10,500	\$ 72,000	\$ 50,000	\$ 50,750	\$ 51,511	\$ 52,284	\$ 53,068	\$ 53,864
Transfer from Sewer Development	\$ 42,000	\$ 44,000	\$ 44,000	\$ 45,000	\$ 46,000	\$ 46,000	\$ 46,000	\$ 46,000	\$ -
ASTRA Benefit District				\$ 12,000,000	\$ 12,561,506	\$ 12,561,506	\$ 12,561,506	\$ 12,561,506	\$ 12,561,506
Bond Proceeds	\$ 960,800								
Total Revenues (Less Beginning Balance)	\$ 2,552,383	\$ 1,631,527	\$ 1,408,063	\$ 13,547,254	\$ 14,338,927	\$ 14,478,142	\$ 14,519,246	\$ 14,559,912	\$ 14,703,835
	\$ 0.20								
<b>December 31 Ending Balance</b>	<b>\$ 2,018,248</b>	<b>\$ 2,013,491</b>	<b>\$ 1,767,693</b>	<b>\$ 1,167,354</b>	<b>\$ 812,332</b>	<b>\$ 673,025</b>	<b>\$ 604,921</b>	<b>\$ 607,084</b>	<b>\$ 797,270</b>
<b>Tax Rate</b>	<b>4.000</b>	<b>2.600</b>	<b>2.600</b>	<b>2.200</b>	<b>2.200</b>	<b>2.200</b>	<b>2.200</b>	<b>2.200</b>	<b>2.200</b>



**5-Year Financial Forecast  
Summary  
Updated July, 2023**

	2022 Audited	2023 Budget	2023 Projected	2024 Proposed Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected
<b>TAX RATES (MILLS) ALL FUNDS</b>									
	2022 Projected	2023 Proposed Budget	2023 Projected	2024 Proposed	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected
General Fund	13.202	13.300	13.300	12.300	12.300	12.300	12.300	12.300	12.300
Law Enforcement Fund	5.200	4.900	4.900	5.300	5.300	5.200	5.100	5.000	4.800
Debt Service Fund	4.000	2.600	2.600	2.200	2.200	2.200	2.200	2.200	2.200
<b>Total Tax Rate All Funds</b>	<b>22.402</b>	<b>20.800</b>	<b>20.800</b>	<b>19.800</b>	<b>19.800</b>	<b>19.700</b>	<b>19.600</b>	<b>19.500</b>	<b>19.300</b>
<b>Total Annual Tax Increase--All Funds</b>	<b>-6.8%</b>	<b>-7.2%</b>	<b>-7.2%</b>	<b>-4.8%</b>	<b>0.0%</b>	<b>-0.5%</b>	<b>-0.5%</b>	<b>-0.5%</b>	<b>-1.0%</b>
<b>ENDING BALANCES ALL TAX FUNDS</b>									
General Fund	\$ 3,179,885	\$ 2,960,020	\$ 4,514,599	\$ 3,116,626	\$ 2,615,716	\$ 2,388,644	\$ 2,343,291	\$ 2,418,067	\$ 2,557,937
Law Enforcement Fund	\$ 82,850	\$ 68,749	\$ 68,749	\$ 36,654	\$ 36,992	\$ 41,293	\$ 57,942	\$ 80,271	\$ 91,719
Debt Service Fund	\$ 2,018,248	\$ 2,013,491	\$ 1,767,693	\$ 1,167,354	\$ 812,332	\$ 673,025	\$ 604,921	\$ 607,084	\$ 797,270
<b>Total Ending Balance All Tax Funds</b>	<b>\$ 5,280,983</b>	<b>\$ 5,042,260</b>	<b>\$ 6,351,041</b>	<b>\$ 4,320,634</b>	<b>\$ 3,465,040</b>	<b>\$ 3,102,962</b>	<b>\$ 3,006,154</b>	<b>\$ 3,105,422</b>	<b>\$ 3,446,927</b>
<b>Ad-Valorem tax Collected</b>									
General Fund	\$ 1,227,023	\$ 1,434,558	\$ 1,434,558	\$ 1,489,705	\$ 1,593,984	\$ 1,705,563	\$ 1,824,952	\$ 1,934,449	\$ 2,050,516
Law Enforcement Fund	\$ 483,300	\$ 531,594	\$ 531,594	\$ 641,905	\$ 686,839	\$ 721,051	\$ 756,687	\$ 786,361	\$ 800,201
Debt Service Fund	\$ 371,344	\$ 280,440	\$ 280,440	\$ 266,451	\$ 285,103	\$ 305,060	\$ 305,060	\$ 326,414	\$ 345,999
<b>Total Ending Balance All Tax Funds</b>	<b>\$ 2,081,667</b>	<b>\$ 2,246,592</b>	<b>\$ 2,246,592</b>	<b>\$ 2,398,061</b>	<b>\$ 2,565,925</b>	<b>\$ 2,731,674</b>	<b>\$ 2,886,700</b>	<b>\$ 3,047,225</b>	<b>\$ 3,196,717</b>



# 5-YEAR FORECAST ENTERPRISE FUNDS

Water Fund  
Sewer Fund  
Refuse Fund

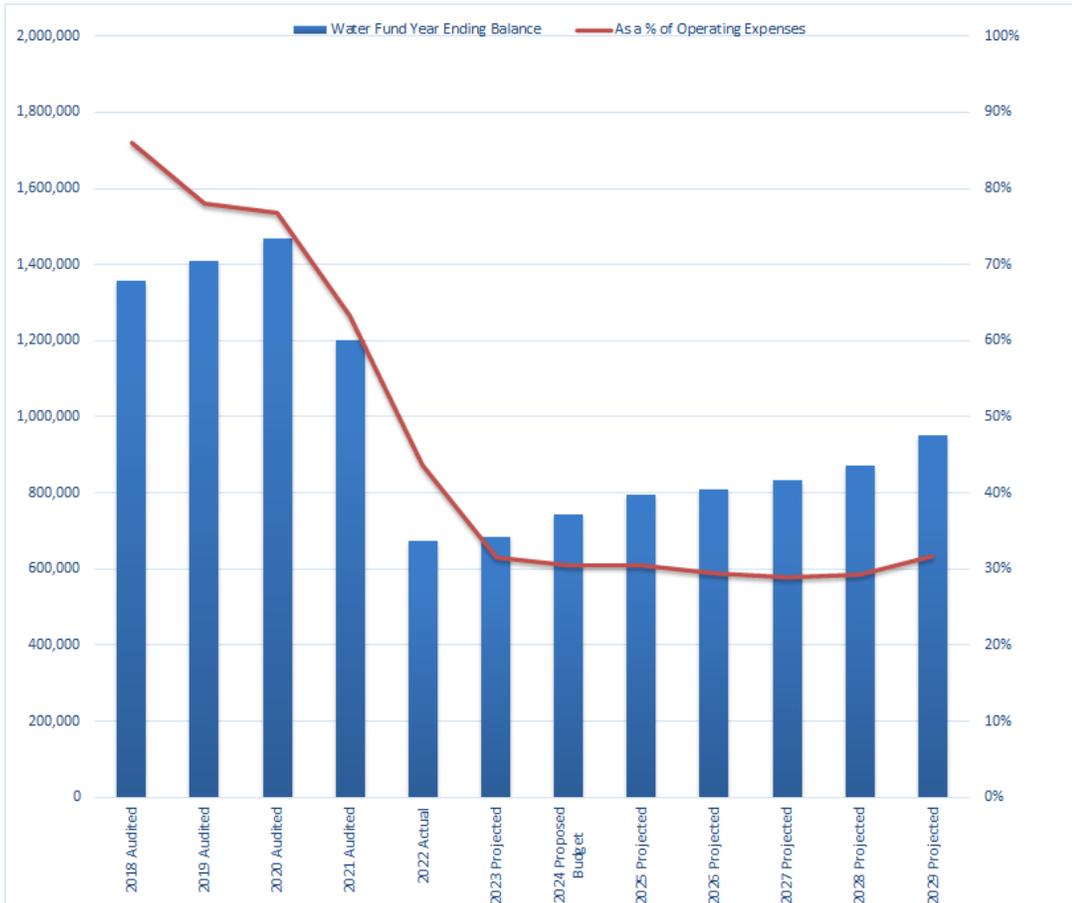


**5-Year Financial Forecast  
Water Fund  
Updated June 2023**

Water Department Budget (Fund 501)		Last Year			This Year			Projected				
Col/Line	1	2021 Actual	2022 Budget	2022Actual	2023 Budget	2023 Projected	2024 Budget	2025	2026	2027	2028	2029
2	Beginning Balance	1,465,484	1,199,779	1,199,779	673,127	673,127	682,960	744,361	794,857	810,451	834,109	870,139
3	% of Total Operating Expenses	67%	53%	48%	29%	31%	28%	29%	29%	28%	28%	29%
4	<b>% Rate Increase Needed</b>	<b>0.00%</b>	<b>1.00%</b>	<b>2.00%</b>	<b>3.00%</b>	<b>5.00%</b>	<b>4.00%</b>	<b>3.50%</b>	<b>3.50%</b>	<b>4.00%</b>	<b>3.00%</b>	<b>2.00%</b>
5	<b>User Base Growth %</b>		<b>2.00%</b>		<b>4.00%</b>	<b>5.00%</b>	<b>5.00%</b>	<b>3.00%</b>	<b>2.00%</b>	<b>1.00%</b>	<b>0.50%</b>	<b>0.50%</b>
6	49000.00 Lease Purchase Payments	27,341	48,088	41,005	79,539	80,000	93,664	49,468	51,133	51,133	58,485	43,485
7	49110.00 Electric Utility Loan	12,912	23,830	12,912	12,912	12,912	56,952	78,355	78,355	114,383	114,383	76,943
8	48000.00 Capital Outlay	-	10,000	-	10,000	8,000	10,000	10,000	10,000	10,000	10,000	10,000
9	SUBTOTAL	40,253	81,918	53,917	102,451	100,912	160,616	137,823	139,488	175,516	182,868	130,428
10												
11	COMMODITIES											
12	44310.00 Office Supplies	1,808	1,000	1,968	1,500	1,500	1,500	1,560	1,607	1,655	1,705	1,756
13	44315.00 Office Equipment	1,947	500	393	500	950	500	520	536	552	568	585
14	44320.00 Cleaning Supplies	44	300	326	300	300	500	520	536	552	568	585
15	44350.00 Chemicals	150,963	135,000	248,302	160,000	300,000	250,000	260,000	267,800	275,834	284,109	292,632
16	44500.00 Tools & Equipment	12,278	20,000	26,445	20,000	20,000	50,000	40,000	41,200	42,436	43,709	45,020
17	44501.00 Safety Equip/Supplies	2,049	4,000	6,289	4,000	4,000	4,000	4,160	4,285	4,413	4,546	4,682
18	44502.00 Distribution Parts & Supplies	84,922	75,000	106,855	90,000	130,000	100,000	104,000	107,120	110,334	113,644	117,053
19	44503.00 New Meter Install	23,584	30,000	31,634	30,000	15,000	-	-	-	-	-	-
20	44504.00 Replacement Meters	10,900	15,000	282	15,000	10,000	50,000	52,000	53,560	55,167	56,822	58,526
21	44510.00 Computer Software/Hardware	3,348	8,013	4,267	5,700	5,000	500	520	536	552	568	585
22	44600.00 Repair Parts	352	4,000	677	4,000	1,000	2,500	2,600	2,678	2,758	2,841	2,926
23	44700.00 Gasoline	13,862	10,000	20,055	20,000	20,000	20,000	20,800	21,424	22,067	22,729	23,411
24	45910.00 Street Rock	1,893	5,000	4,837	5,000	5,500	5,000	5,200	5,356	5,517	5,682	5,853
25	46000.00 Equipment Maintenance & Repair	448	5,000	1,176	5,000	2,500	4,000	4,160	4,285	4,413	4,546	4,682
26	46200.00 Vehicle Repair And Maintenance	5,764	4,000	4,335	4,000	4,000	4,000	4,160	4,285	4,413	4,546	4,682
27	46400.00 Building Improvemts/Maint	10,612	6,000	15,749	10,000	10,000	10,000	10,400	10,712	11,033	11,364	11,705
28	47200.00 Grass Seed, Weed Cont, Fertil	2,070	600	2,771	3,000	2,900	3,000	3,120	3,214	3,310	3,409	3,512
29	SUBTOTAL	326,844	323,413	476,361	378,000	532,650	505,500	513,720	529,132	545,006	561,356	578,196
30												
31	CONTRACTURAL											
32	41196.00 Utility Assistance	2,380	3,000	2,880	3,000	2,880	3,000	3,090	3,183	3,294	3,409	3,529
33	41210.00 Meals & Refreshments	408	300	1,189	400	400	1,000	1,030	1,061	1,098	1,136	1,176
34	42000.00 Postage & Freight	10,229	10,000	8,715	10,500	9,000	10,000	10,300	10,609	10,980	11,365	11,762
35	42050.00 Utilities	151,361	125,000	183,495	150,000	200,000	210,000	216,300	222,789	230,587	238,657	247,010
36	42100.00 Uniform Fees	1,779	2,500	2,586	3,000	2,800	3,000	3,090	3,183	3,294	3,409	3,529
37	42200.00 Printing And Advertisements	1,788	2,200	1,928	2,200	2,000	2,000	2,060	2,122	2,196	2,273	2,352
38	42250.00 Liability Insurance	27,553	30,000	30,938	30,000	30,000	30,000	30,900	31,827	32,941	34,094	35,287
39	43000.00 Dues & Membership Fees	1,157	2,000	1,650	2,000	1,800	2,000	2,060	2,122	2,196	2,273	2,352
40	43500.00 Data Processing Services	2,412	2,580	2,993	2,600	2,600	-	-	-	-	-	-
41	43700.00 Training/School	1,264	3,000	1,191	3,000	2,000	3,500	3,605	3,713	3,843	3,978	4,117
42	44020.00 Contractual Bldg Maint&Repair	6,454	5,000	14,105	7,000	20,000	7,000	7,210	7,426	7,686	7,955	8,234
43	44030.00 Contractual Equip Maint&Repair	124,356	55,000	49,463	60,000	50,000	50,000	51,500	53,045	54,902	56,823	58,812
44	44040.00 Contract Vehicle Maint&Repair	3,410	3,000	13,349	3,500	3,500	5,000	5,150	5,305	5,490	5,682	5,881
45	44060.00 Shop Maint & Repair	35,078	30,000	31,154	30,000	25,000	30,000	30,900	31,827	32,941	34,094	35,287
46	44070.00 Line Maint & Repair	43,346	25,000	12,596	40,000	30,000	30,000	30,900	31,827	32,941	34,094	35,287
47	44200.00 Equipment Lease & Rentals	10,159	4,000	14,392	7,000	7,000	10,700	11,021	11,352	11,749	12,160	12,586
48	44220.00 Misc contract services	18,622	25,000	81,695	25,000	50,000	40,000	41,200	42,436	43,921	45,459	47,050
49	45700.00 Mowing Contract	541	-	3,600	-	-	8,100	8,343	8,593	8,894	9,205	9,528
50	48500.00 Water Protection Fee	5,880	6,500	4,420	6,500	6,300	6,000	6,180	6,365	6,588	6,819	7,057
51	48550.00 Water Assurance Fund	6,584	7,000	5,539	7,000	6,000	7,000	7,210	7,426	7,686	7,955	8,234
52	48700.00 Sampling & Testing	2,524	4,000	1,132	4,000	2,000	4,000	4,120	4,244	4,392	4,546	4,705
53	48900.00 Clean Drinking Water Fee	5,512	5,500	4,144	5,600	5,600	6,000	6,180	6,365	6,588	6,819	7,057
54	SUBTOTAL	462,796	350,580	473,154	402,300	458,880	468,300	482,349	496,819	514,208	532,205	550,833
55												
56	MISC											
57	48600.00 Sales Tax Payable	66,642	72,000	59,501	72,000	68,000	72,000	74,880	77,126	79,440	81,823	84,278
58	SUBTOTAL	66,642	72,000	59,501	72,000	68,000	72,000	74,880	77,126	79,440	81,823	84,278
59												
60	TRANSFERS											
61	49800.00 Previous YR Expenses											
62	Transfer to Water Maintenance Fund	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	\$ 46,350	\$ 47,972	\$ 49,651	\$ 51,389
63	49992.00 Transfer to Sewer-50% Superintendent	\$ 62,479	\$ 65,193	\$ 65,193	\$ 68,803	\$ -	\$ 30,000	\$ 31,200	\$ 32,448	\$ 33,746	\$ 35,096	\$ 36,500
64	49994.00 Transfer to General Fund	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	49994.00 Transfer to General-25% of Shop Salary	\$ 24,025	\$ 24,171	\$ 24,171	\$ 17,559	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	49995.00 Transfer to Debt Service Fund	\$ 163,676	\$ 163,676	\$ 163,676	\$ 163,676	\$ -	\$ 100,000	\$ 150,000	\$ 150,000	\$ 163,676	\$ 163,676	\$ 163,676
67	NEW DEBT - 2015 Bond Issue (Transfer to Debt)	\$ 226,658	\$ 226,658	\$ 226,658	\$ 226,658	\$ 50,000	\$ 150,000	\$ 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			\$ -		\$ -					26	

**5-Year Financial Forecast  
Water Fund  
Updated June 2023**

Water Department Budget (Fund 501)		Last Year		This Year			Projected					
Col/Line	1	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2025	2026	2027	2028	2029
	Transfer to technology		\$ 2,315	\$ 2,315	\$ 3,125	\$ 3,125	\$ 20,500	\$ 20,910	\$ 21,433	\$ 21,969	\$ 22,518	\$ 23,081
69	<b>SUBTOTAL</b>	621,838	702,631	527,013	624,821	53,125	345,500	472,110	550,848	567,980	571,558	575,263
70												
71	41100.00 Salaries & Wages	422,715	456,336	543,747	500,107	580,000	605,613	629,837	655,030	681,232	708,481	736,820
72	41110.00 Overtime	69,900	50,000	128,783	50,000	75,000	33,000	34,320	35,350	36,410	37,502	38,627
73	41135.00 HSA	-	-	-	-	-	-	-	-	-	-	-
74	41140.00 FICA/Medicare	36,996	38,735	49,696	42,083	60,000	48,854	50,808	52,332	53,902	55,519	57,185
75	41150.00 KPERS	45,892	51,545	62,280	51,875	75,000	65,522	68,143	70,187	72,292	74,461	76,695
76	41170.00 SUTA	-	-	-	-	-	-	-	-	-	-	-
77	<b>SUBTOTAL</b>	575,503	596,616	784,506	644,065	790,000	752,988	783,108	812,899	843,836	875,964	909,328
78												
79	41135.00 HSA	9,875	14,500	10,791	15,000	15,000	15,000	15,600	16,068	16,550	17,047	17,558
80	41160.00 Health/Accident Insurance	81,056	96,893	83,862	85,185	120,000	101,471	106,544	110,806	115,238	119,848	124,642
81	41170.00 SUTA	484	410	650	445	7,600	6,056	6,298	6,487	6,682	6,882	7,089
82	41190.00 Workers Compensation	8,488	13,690	7,674	15,003	15,000	18,168	18,895	19,462	20,046	20,647	21,267
83	<b>SUBTOTAL</b>	99,902	125,493	102,977	115,633	157,600	140,695	147,338	152,823	158,516	164,424	170,555
84												
85	<b>TOTAL EXPENSES</b>	<b>2,193,778</b>	<b>2,252,650</b>	<b>2,477,428</b>	<b>2,339,270</b>	<b>2,161,167</b>	<b>2,445,599</b>	<b>2,611,327</b>	<b>2,759,136</b>	<b>2,884,503</b>	<b>2,970,199</b>	<b>2,998,881</b>
86			10%	13%	4%	-13%	5%					
87	32140.00 Water Sales Tax	65,614	70,000	64,332	72,000	68,000	72,000	73,440	74,909	76,407	77,935	79,494
88	34112.00 Collections Recovered	-	500	-	-	-	-	-	-	-	-	-
89	34231.00 EPS Fees	75	-	-	-	-	-	-	-	-	-	-
90	34541.00 Water Service Charge	<b>1,769,155</b>	<b>1,854,360</b>	<b>1,833,005</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,284,000</b>	<b>2,434,858</b>	<b>2,570,480</b>	<b>2,700,032</b>	<b>2,794,938</b>	<b>2,865,091</b>
91	34550.00 Bulk Water Sales	25,406	4,000	6,001	25,000	35,000	35,000	35,875	10,000	10,300	10,506	10,716
92	34560.00 Kansas Setoff Program	2,808	4,000	4,777	4,000	5,000	4,000	4,100	4,203	4,329	4,415	4,503
93	34571.00 Connection/Reconnect Fees	4,770	5,000	7,848	5,000	5,000	5,000	5,125	5,253	5,411	5,519	5,629
94	34572.00 Water Meter Purchase	60,250	35,000	29,500	45,000	45,000	45,000	46,125	47,278	48,696	49,670	50,664
95	34581.00 Late Payment Penalties	(4)	12,000	5,313	12,000	13,000	12,000	12,300	12,608	12,986	13,245	13,510
99	<b>Total Revenues</b>	<b>1,928,073</b>	<b>1,984,860</b>	<b>1,950,776</b>	<b>2,163,000</b>	<b>2,171,000</b>	<b>2,457,000</b>	<b>2,611,823</b>	<b>2,724,730</b>	<b>2,858,160</b>	<b>2,956,229</b>	<b>3,029,608</b>
100	<b>Unexpended Appropriations</b>	<b>0</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>
101	<b>Net Change</b>	<b>-265,705</b>	<b>-217,790</b>	<b>-526,653</b>	<b>-126,270</b>	<b>9,833</b>	<b>61,401</b>	<b>50,496</b>	<b>15,594</b>	<b>23,658</b>	<b>36,030</b>	<b>80,727</b>
102	<b>Ending Balance</b>	<b>1,199,779</b>	<b>981,989</b>	<b>673,127</b>	<b>546,856</b>	<b>682,960</b>	<b>744,361</b>	<b>794,857</b>	<b>810,451</b>	<b>834,109</b>	<b>870,139</b>	<b>950,866</b>

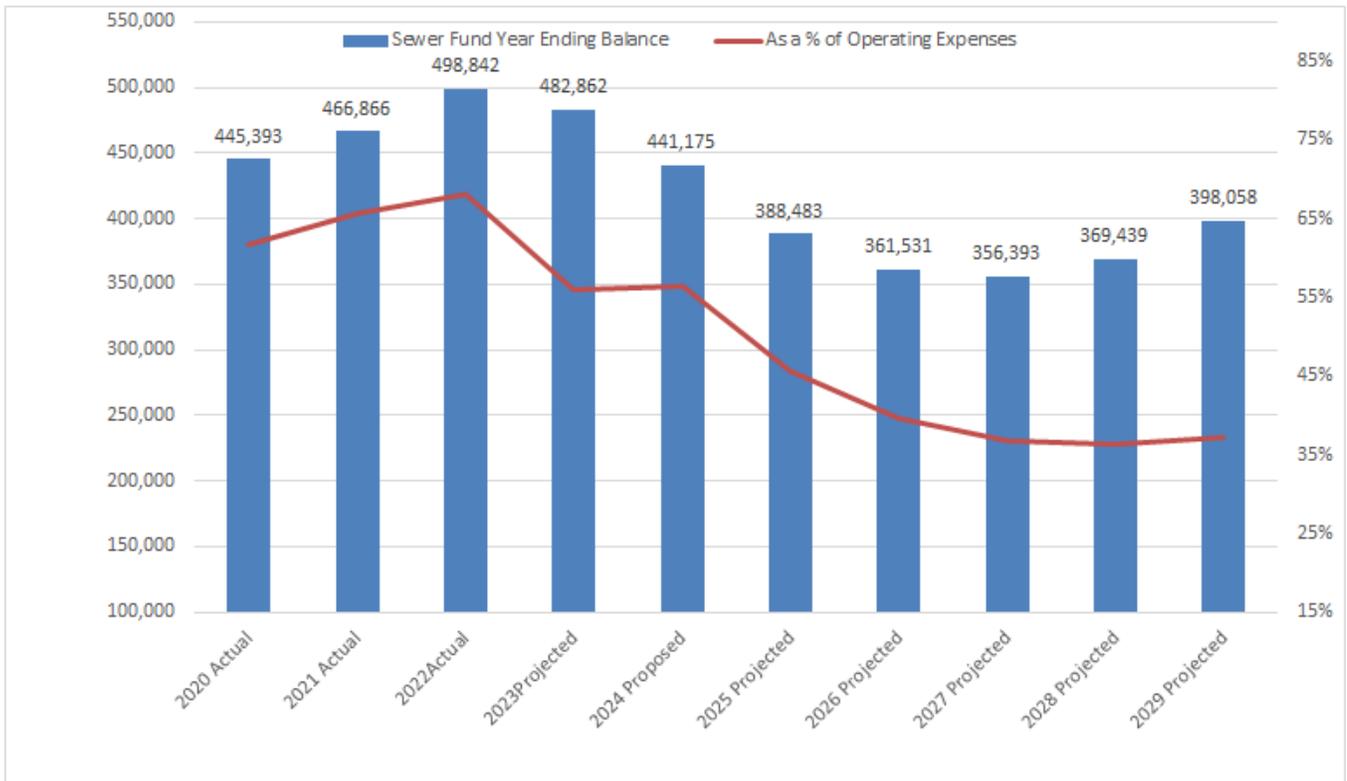


**5-Year Financial Forecast  
Sewer Fund  
Updated June, 2023**

Sewer Fund 502				Last Year		This Year		Projected					
Col/Line	1	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2023 Projected	2024	2025	2026	2027	2028	2029
1													
2	Beginning Balance	445,393	445,393	466,866	466,866	498,842	498,842	482,862	441,175	388,483	361,531	356,393	369,439
3	% of Total Operating Expenses	63%	65%	65%	64%	58%	62%	56%	47%	40%	36%	34%	34%
4	<b>% Rate Increase Needed</b>	<b>0.5%</b>	<b>0.0%</b>	<b>1.0%</b>	<b>2.0%</b>	<b>3.0%</b>	<b>4.0%</b>	<b>4.5%</b>	<b>4.5%</b>	<b>4.0%</b>	<b>4.0%</b>	<b>3.5%</b>	<b>3.0%</b>
4a	<b>User Base Growth %</b>	<b>1.0%</b>		<b>1.5%</b>	<b>1.5%</b>	<b>3.0%</b>	<b>3.0%</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>
5	49000.00 Lease Purchase Payments	4,504	4,504	-	12,273	15,576	15,576	32,660	5,630	5,630	5,630	6,475	6,475
6	49110.00 Electric Utility Loan	-	-	6,987	-	-	-	-	35,358	35,358	35,358	35,358	35,358
	CAP OUTLAY	4,504	4,504	6,987	12,273	15,576	15,576	32,660	40,988	40,988	40,988	41,833	41,833
7	Acct Class: COMM COMMODITIES												
8													
9	44310.00 Office Supplies	500	476	500	244	500	250	500	520	536	552	568	585
10	44315.00 Office Equipment	350	-	300	-	500	300	500	520	536	552	568	585
11	44320.00 Cleaning Supplies	100	49	100	-	100	100	100	104	107	110	114	117
12	44350.00 Chemicals	40,000	41,359	42,000	36,523	44,000	40,000	50,000	54,600	57,925	60,856	63,935	67,171
13	44500.00 Tools & Equipment	7,500	115	6,000	5,467	6,000	5,500	6,000	6,240	6,427	6,620	6,819	7,023
14	44501.00 Safety Equip/Supplies	1,000	1,259	1,000	-	1,200	1,000	500	520	536	552	568	585
15	44505.00 Fasteners & Small Parts	400	-	400	-	400	200	400	416	428	441	455	468
16	44510.00 Computer Software/Hardware	4,900	3,773	5,500	2,242	5,500	2,500	-	-	-	-	-	-
17	44600.00 Repair Parts	5,500	11,894	5,000	5,660	5,000	5,000	10,000	10,400	10,712	11,033	11,364	11,705
18	44700.00 Gasoline	5,000	2,448	3,500	3,319	4,000	3,500	4,000	4,160	4,285	4,413	4,546	4,682
19	46000.00 Equipment Maintenance & Repair	15,000	10,817	15,000	30,967	25,000	25,000	25,000	26,000	26,780	27,583	28,411	29,263
20	46200.00 Vehicle Repair And Maintenance	1,000	-	1,000	-	1,000	800	1,000	1,040	1,071	1,103	1,136	1,171
21	46400.00 Building Improvments/Maint	2,000	109	2,000	4,618	2,000	2,000	2,000	2,080	2,142	2,207	2,273	2,341
	SUBTOTAL	83,250	72,300	82,300	89,040	95,200	86,150	100,000	106,600	111,485	116,023	120,757	125,697
	CONTRACTURAL												
22	41210.00 Meals & Refreshments	100	154	100	207	300	300	500	520	536	552	568	585
23	42050.00 Utilities	135,000	129,474	130,000	128,240	140,000	150,000	160,000	174,720	185,360	194,740	204,594	214,946
24	42100.00 Uniform Fees	1,000	-	1,000	-	1,000	800	1,000	1,040	1,071	1,103	1,136	1,171
25	42250.00 Liability Insurance	7,600	8,701	8,300	9,454	8,500	8,500	10,000	10,400	10,712	11,033	11,364	11,705
26	43000.00 Dues & Membership Fees	1,500	750	1,500	690	1,500	750	1,500	1,560	1,607	1,655	1,705	1,756
	43500.00 Data Processing Services	2,000	1,267	1,344	1,301	1,344	1,300	-	-	-	-	-	-
27	43700.00 Training/School	2,000	255	1,500	826	1,500	1,000	1,500	1,560	1,607	1,655	1,705	1,756
28	44020.00 Contractual Bldg Maint&Repair	500	-	500	1,180	500	500	1,000	1,040	1,071	1,103	1,136	1,171
29	44030.00 Contractual Equip Maint&Repair	10,000	8,914	12,000	4,645	15,000	15,000	12,000	12,480	12,854	13,240	13,637	14,046
30	44040.00 Contract Vehicle Maint&Repair	1,600	-	1,500	-	1,500	1,500	1,500	1,560	1,607	1,655	1,705	1,756
31	44060.00 Shop Maint & Repair	7,000	6,811	7,000	8,093	7,000	7,000	8,500	8,840	9,105	9,378	9,660	9,949
32	44120.00 Hauling	25,000	21,250	28,000	-	28,000	20,000	28,000	29,120	29,994	30,893	31,820	32,775
33	44200.00 Equipment Lease & Rentals	3,000	1,565	3,000	1,988	3,000	2,000	1,200	1,248	1,285	1,324	1,364	1,405
34	44220.00 Misc contractual services	12,000	15,051	15,000	35,475	15,000	20,000	15,000	15,600	16,068	16,550	17,047	17,558
35	45700.00 Mowing Contract	1,000	700	1,000	603	1,000	800	1,000	1,040	1,071	1,103	1,136	1,171
	48700.00 Sampling & Testing	12,000	12,356	15,000	13,012	15,000	13,000	15,000	15,600	16,068	16,550	17,047	17,558
36	49200.00 Sewer Line Cleaning	20,000	27,250	20,000	17,965	25,000	22,000	25,000	26,000	26,780	27,583	28,411	29,263
37	SUBTOTAL	241,300	234,498	246,744	223,679	265,144	264,450	282,700	302,328	316,797	330,119	344,034	358,570
38													
39	49800.00 Previous YR Expenses												
40	49994.00 Transfer to General Fund	24,025	24,025	24,171	24,171	17,559	17,559	17,559	17,559	17,559	17,559	17,559	17,559
41	49995.00 Transfer to Debt Service Fund	70,000	70,000	70,000	70,000	70,000	70,000	35,000	70,000	70,000	70,000	70,000	70,000
42	NEW DEBT	70,000	70,000	70,000	70,000	70,000	70,000	30,000	30,000	30,000	30,000	30,000	30,000
43	Transfer to Sewer Maintenance Fnd	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,800	21,424	22,067	22,729	23,411
44	49998.00 Transfer To Elect. Util	\$ -											
	Transfer to Technology			\$ 1,580	1,580	\$ 1,325	1,325	\$ 13,500	\$ 14,040	\$ 14,461	\$ 14,895	\$ 15,342	\$ 15,802
45	SUBTOTAL	179,025	179,025	180,751	180,751	178,884	178,884	116,059	152,399	153,444	154,521	155,630	156,772
46													
47	41100.00 Salaries & Wages	145,562	150,390	151,355	172,432	249,002	200,000	233,710	243,058	252,781	262,892	273,407	284,344
48	41110.00 Overtime	3,550	253	2,000	609	2,000	1,500	3,000	3,120	3,214	3,310	3,409	3,512
49	41135.00 HSA	-	-	-	-	-	-	-	-	-	-	-	-
50	41140.00 FICA/Medicare	11,407	11,561	11,732	13,203	12,545	13,500	18,108	18,833	19,398	19,980	20,579	21,196
51	41150.00 KPERS	14,920	14,184	15,611	16,276	15,463	16,000	24,286	25,258	26,016	26,796	27,600	28,428
52	41170.00 SUTA	-	-	-	-	-	-	-	-	-	-	-	-
53	SUBTOTAL	175,439	176,388	180,698	202,520	279,010	231,000	279,105	290,269	301,407	312,977	324,996	337,480
54													
55	SUBTOTAL	683,518	666,716	697,480	708,263	833,814	776,060	810,524	892,584	924,122	954,628	987,249	1,020,351
56													
57													
58	41135.00 HSA	1,500	1,500	1,500	1,500	1,500	1,500	3,500	3,605	3,713	3,825	3,939	4,057
59	41156.00 AFLAC	-	-	-	-	-	-	-	-	-	-	-	-
60	41160.00 Health/Accident Insurance	19,436	19,207	21,123	19,824	20,625	20,200	37,513	39,389	40,964	42,603	44,307	46,079
61	41170.00 SUTA	146	151	151	173	162	1,840	234	243	250	258	266	274

**5-Year Financial Forecast  
Sewer Fund  
Updated June, 2023**

Sewer Fund 502				Last Year		This Year		Projected					
Col/Line	1	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2023 Projected	2024	2025	2026	2027	2028	2029
62	41190.00	2,948	2,680	3,065	2,180	3,280	3,383	5,417	5,634	5,803	5,977	6,156	6,341
63		24,030	23,538	25,839	23,677	25,567	26,923	46,664	48,870	50,730	52,662	54,668	56,751
64		24,030	23,538	25,839	23,677	25,567	26,923	46,664	48,870	50,730	52,662	54,668	56,751
65	<b>TOTAL EXPENSES</b>	<b>707,548</b>	<b>690,254</b>	<b>723,319</b>	<b>731,940</b>	<b>859,381</b>	<b>802,983</b>	<b>857,187</b>	<b>941,454</b>	<b>974,852</b>	<b>1,007,290</b>	<b>1,041,917</b>	<b>1,077,102</b>
66		-0.62%	5.39%			18.8%							
67	<b>34542.00 Sewer Service Charge</b>	<b>619,388</b>	<b>643,398</b>	<b>640,719</b>	<b>657,552</b>	<b>678,000</b>	<b>675,000</b>	<b>741,000</b>	<b>813,062</b>	<b>870,952</b>	<b>923,906</b>	<b>975,368</b>	<b>1,024,721</b>
68	34571.00	1,500	1,000	1,500	4,773	1,500	4,000	1,500	1,500	1,500	1,500	1,500	1,500
69	34574.00	300	4,850	300	4,200	3,000	3,000	4,000	4,000	4,000	4,000	4,000	4,000
70	34581.00	5,350	-	4,000	2,198	1,000	6,200	4,000	4,000	4,000	4,000	4,000	4,000
71	39999.00	62,479	62,479	65,193	65,193	68,803	68,803	30,000	31,200	32,448	33,746	35,096	36,500
	Transfer in from Sewer Development Fee Fund												
	Accounts Receivable												
72	<b>TOTAL REVENUES</b>	<b>689,017</b>	<b>711,727</b>	<b>711,712</b>	<b>733,916</b>	<b>752,303</b>	<b>757,003</b>	<b>780,500</b>	<b>853,762</b>	<b>912,900</b>	<b>967,152</b>	<b>1,019,964</b>	<b>1,070,721</b>
	Unexpended Appropriations	35,000	0	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	35,000	35,000
73	<b>Net Change</b>	<b>16,469</b>	<b>21,473</b>	<b>18,393</b>	<b>31,976</b>	<b>-77,078</b>	<b>-15,980</b>	<b>-41,687</b>	<b>-52,692</b>	<b>-26,952</b>	<b>-5,138</b>	<b>13,046</b>	<b>28,619</b>
74	<b>Ending Balance</b>	<b>461,862</b>	<b>466,866</b>	<b>485,259</b>	<b>498,842</b>	<b>421,764</b>	<b>482,862</b>	<b>441,175</b>	<b>388,483</b>	<b>361,531</b>	<b>356,393</b>	<b>369,439</b>	<b>398,058</b>



	\$ 83,856	\$ 83,856	\$ 92,856	\$ 92,856	\$ 46,206	\$ 22,946	\$ 0,000	\$ 0,000
					3.0%	3%	3%	
\$	490,000	508,000	510,000	513,000	528,390	560,569	600,481	624,501
\$	5,500	50,000	120,000	54,000	60,000	60,000	60,000	60,000
\$	125,000	115,000	120,000	120,000	125,000	128,750	133,900	139,256
\$	5,000	-	2,500	6,000	3,000	5,500	5,500	5,500
\$	350	1,000	350	350	350	350	350	350
\$	-	-	-	-	-	(2,000)	(2,000)	(2,000)
\$	674,000	752,850	693,350	746,346	746,346	746,346	746,346	746,346
\$	665,000	665,000	665,000	665,000	665,000	665,000	665,000	665,000



# 5-YEAR FORECAST ALL OTHER FUNDS

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



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

	2022 Budget	2022 Actual	2023 Budget	2023 Projected	2024 Proposed Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected
<b>SPECIAL HIGHWAY FUND (202)</b>										
Beginning Balance	\$ 77,140	\$ 77,140	\$ 63,233	\$ 63,233	\$ 54,293	\$ 36,293	\$ 16,033	\$ 4,405	\$ 2,363	\$ 3,698
Special Highway Funds	\$ 170,000	\$ 176,093	\$ 181,060	\$ 181,060	\$ 182,000	\$ 194,740	\$ 208,372	\$ 222,958	\$ 236,335	\$ 250,515
<b>TOTAL REVENUES (Less Beginning Bal.)</b>	<b>\$ 170,000</b>	<b>\$ 176,093</b>	<b>\$ 181,060</b>	<b>\$ 181,060</b>	<b>\$ 182,000</b>	<b>\$ 194,740</b>	<b>\$ 208,372</b>	<b>\$ 222,958</b>	<b>\$ 236,335</b>	<b>\$ 250,515</b>
Appropriation--Transfer to Debt Service Fund	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 25,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Appropriation--Road Paving (Asphalt)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Appropriation--Transfer to CIF	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 180,000	\$ 185,000	\$ 190,000	\$ 200,000	\$ 200,000
Total Special Highway Appropriations	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 200,000	\$ 215,000	\$ 220,000	\$ 225,000	\$ 235,000	\$ 235,000
<b>Special Highway Fund Ending Balance</b>	<b>\$ 57,140</b>	<b>\$ 63,233</b>	<b>\$ 54,293</b>	<b>\$ 54,293</b>	<b>\$ 36,293</b>	<b>\$ 16,033</b>	<b>\$ 4,405</b>	<b>\$ 2,363</b>	<b>\$ 3,698</b>	<b>\$ 19,214</b>
<b>SPECIAL PARKS FUND (203)</b>										
Beginning Balance	\$ 93,732	\$ 93,732	\$ 105,024	\$ 105,024	\$ 105,024	\$ 85,024	\$ 77,124	\$ 68,612	\$ 59,466	\$ 49,747
Kaw Sand CUP	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Park Fees	\$ 15,000	\$ 12,279	\$ 15,000	\$ 15,000	\$ 10,000	\$ 10,400	\$ 10,712	\$ 11,033	\$ 11,364	\$ 11,705
Donations, Gifts, Fundraising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Liquor Tax (1/2 Prior to 2022, then 1/3)	\$ 11,666	\$ 29,013	\$ 15,000	\$ 20,000	\$ 30,000	\$ 31,200	\$ 32,136	\$ 33,100	\$ 34,093	\$ 35,116
TOTAL REVENUES (Less Beginning Bal.)	\$ 36,666	\$ 51,292	\$ 40,000	\$ 45,000	\$ 50,000	\$ 51,600	\$ 52,848	\$ 54,133	\$ 55,457	\$ 56,821
Transfer to Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facility Enhancements (Park Board Directed)	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 7,500	\$ 7,800	\$ 8,112	\$ 8,355	\$ 8,606
Transfer to CIF	\$ 40,000	\$ 40,000	\$ 45,000	\$ 45,000	\$ 50,000	\$ 52,000	\$ 53,560	\$ 55,167	\$ 56,822	\$ 58,526
Total Special Parks Appropriations	\$ 40,000	\$ 40,000	\$ 45,000	\$ 45,000	\$ 70,000	\$ 59,500	\$ 61,360	\$ 63,279	\$ 65,177	\$ 67,132
<b>Special Parks Fund Ending Balance</b>	<b>\$ 90,398</b>	<b>\$ 105,024</b>	<b>\$ 100,024</b>	<b>\$ 105,024</b>	<b>\$ 85,024</b>	<b>\$ 77,124</b>	<b>\$ 68,612</b>	<b>\$ 59,466</b>	<b>\$ 49,747</b>	<b>\$ 39,435</b>
<b>TRANSIENT GUEST TAX FUND (205)</b>										
Beginning Balance	\$ 33,745	\$ 33,745	\$ 30,827	\$ 30,827	\$ 27,827	\$ 23,827	\$ 20,027	\$ 16,113	\$ 13,227	\$ 11,401
Transient Guest Tax	\$ 24,000	\$ 26,682	\$ 29,000	\$ 32,000	\$ 32,000	\$ 33,280	\$ 34,278	\$ 35,307	\$ 36,366	\$ 37,457
TOTAL REVENUES (Less Beginning Bal.)	\$ 24,000	\$ 26,682	\$ 29,000	\$ 32,000	\$ 32,000	\$ 33,280	\$ 34,278	\$ 35,307	\$ 36,366	\$ 37,457
EDC Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Dev. and Tourism	\$ 32,000	\$ 29,600	\$ 35,000	\$ 35,000	\$ 36,000	\$ 37,080	\$ 38,192	\$ 38,192	\$ 38,192	\$ 38,192
Total Transient Guest Appropriations	\$ 32,000	\$ 29,600	\$ 35,000	\$ 35,000	\$ 36,000	\$ 37,080	\$ 38,192	\$ 38,192	\$ 38,192	\$ 38,192
<b>Transient Guest Tax Fund Ending Balance</b>	<b>\$ 25,745</b>	<b>\$ 30,827</b>	<b>\$ 24,827</b>	<b>\$ 27,827</b>	<b>\$ 23,827</b>	<b>\$ 20,027</b>	<b>\$ 16,113</b>	<b>\$ 13,227</b>	<b>\$ 11,401</b>	<b>\$ 10,665</b>
<b>CDBG FUND (207)</b>										
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CDBG Revenue	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
TOTAL REVENUES (Less Beginning Bal.)	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to CIF	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total CDBG Appropriations	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>WATERMAINTENANCE FUND (209) (Previously Water Development Fee Fund)</b>										
Beginning Balance	\$ 83,133	\$ 83,133	\$ 68,133	\$ 125,033	\$ 66,033	\$ 53,033	\$ 40,433	\$ 32,359	\$ 24,380	\$ 16,402
Water Develop. Revenues	\$ 25,000	\$ 16,900	\$ 26,000	\$ 26,000	\$ 27,000	\$ 28,000	\$ 32,000	\$ 33,280	\$ 34,278	\$ 35,307
Transfer from Water Fund	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	\$ 46,350	\$ 47,972	\$ 49,651	\$ 51,389
TOTAL REVENUES (Less Beginning Bal.)	\$ 70,000	\$ 61,900	\$ 71,000	\$ 26,000	\$ 72,000	\$ 73,000	\$ 78,350	\$ 81,252	\$ 83,930	\$ 86,696
Transfer to Debt Service	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,600	\$ 21,424	\$ 22,281	\$ 22,949	\$ 23,638
Facility Maintenance & Preservation	\$ 65,000	\$ -	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 66,950	\$ 68,959	\$ 71,027
Total Water Develop. Appropriations	\$ 85,000	\$ 20,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,600	\$ 86,424	\$ 89,231	\$ 91,908	\$ 94,665
<b>Water Maintenance Fund Ending Balance</b>	<b>\$ 68,133</b>	<b>\$ 125,033</b>	<b>\$ 54,133</b>	<b>\$ 66,033</b>	<b>\$ 53,033</b>	<b>\$ 40,433</b>	<b>\$ 32,359</b>	<b>\$ 24,380</b>	<b>\$ 16,402</b>	<b>\$ 8,433</b>
<b>SEWER MAINTENANCE FUND (210) (Previously Sewer Development Fee Fund)</b>										
Beginning Balance	\$ 107,711	\$ 107,711	\$ 70,112	\$ 70,112	\$ 51,112	\$ 16,112	\$ 11,862	\$ 9,435	\$ 8,721	\$ 9,175
Sewer Develop. Revenues	\$ 50,000	\$ 25,525	\$ 45,000	\$ 20,000	\$ 25,000	\$ 57,000	\$ 59,280	\$ 61,651	\$ 63,501	\$ 65,406
Transfer from Sewer Fund	\$ 15,000	\$ 15,000	\$ 20,000	\$ 15,000	\$ 20,000	\$ 20,800	\$ 21,424	\$ 22,067	\$ 22,729	\$ 23,411
TOTAL REVENUES (Less Beginning Bal.)	\$ 65,000	\$ 40,525	\$ 65,000	\$ 65,000	\$ 45,000	\$ 77,800	\$ 80,704	\$ 83,718	\$ 86,229	\$ 88,816
Transfer to Debt Service	\$ 42,000	\$ 42,000	\$ 44,000	\$ 44,000	\$ 45,000	\$ 46,000	\$ 46,000	\$ 46,000	\$ 46,000	\$ 46,000
Transfer to Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facility Maintenance & Preservation	\$ 43,000	\$ 36,124	\$ 40,000	\$ 40,000	\$ 35,000	\$ 36,050	\$ 37,132	\$ 38,431	\$ 39,776	\$ 41,168
Total Sewer Develop. Appropriations	\$ 85,000	\$ 78,124	\$ 84,000	\$ 84,000	\$ 80,000	\$ 82,050	\$ 83,132	\$ 84,431	\$ 85,776	\$ 87,168
<b>Sewer Maintenance Fund Ending Balance</b>	<b>\$ 87,711</b>	<b>\$ 70,112</b>	<b>\$ 51,112</b>	<b>\$ 51,112</b>	<b>\$ 16,112</b>	<b>\$ 11,862</b>	<b>\$ 9,435</b>	<b>\$ 8,721</b>	<b>\$ 9,175</b>	<b>\$ 10,823</b>

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

	2022 Budget	2022 Actual	2023 Budget	2023 Projected	2024 Proposed Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected
<b>CAPITAL IMPROVEMENT FUND (305)</b>										
Beginning Balance	\$ 1,821,134	\$ 1,821,134	\$ 15,513,465	\$ 15,513,465	\$ 29,105,461	\$ 11,626,575	\$ 305,982	\$ 453,443	\$ 144,170	\$ 558,250
<b>Revenues</b>										
<b>TOTAL REVENUES (Less Beginning Bal.)</b>	<b>\$ 4,407,419</b>	<b>\$ 16,318,627</b>	<b>\$ 4,206,620</b>	<b>\$ 31,899,405</b>	<b>\$ 53,751,500</b>	<b>\$ 549,407</b>	<b>\$ 567,461</b>	<b>\$ 585,726</b>	<b>\$ 609,080</b>	<b>\$ 622,524</b>
<b>Appropriations</b>										
CIP Program	\$ 3,736,000	\$ 2,626,295	\$ 5,875,000	\$ 18,307,409	\$ 71,230,385	\$ 11,870,000	\$ 420,000	\$ 895,000	\$ 195,000	\$ 195,000
Total Capital Project Appropriations	\$ 3,736,000	\$ 2,626,295	\$ 5,875,000	\$ 18,307,409	\$ 71,230,385	\$ 11,870,000	\$ 420,000	\$ 895,000	\$ 195,000	\$ 195,000
Auditor Journal Entry--Prior Year's Expenses										
<b>Ending Balance</b>	<b>\$ 2,492,552</b>	<b>\$ 15,513,465</b>	<b>\$ 13,845,085</b>	<b>\$ 29,105,461</b>	<b>\$ 11,626,575</b>	<b>\$ 305,982</b>	<b>\$ 453,443</b>	<b>\$ 144,170</b>	<b>\$ 558,250</b>	<b>\$ 985,774</b>
<b>ELECTRIC UTILITY FUND (602)</b>										
Beginning Balance	\$ 1,533,635	\$ 1,533,635	\$ 1,595,353	\$ 1,644,568	\$ 1,776,035	\$ 1,784,829	\$ 2,035,118	\$ 2,319,464	\$ 2,422,429	\$ 2,691,132
Interest Income	\$ 26,000	\$ 40,000	\$ 26,000	\$ 40,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
General Fund Vehicle Purchase Payments	\$ 112,488	\$ 98,021	\$ 103,430	\$ 103,430	\$ 150,900	\$ 177,633	\$ 182,633	\$ 183,775	\$ 162,955	\$ 174,455
Water Fund Vehicle Purchase Payments	\$ 23,830	\$ 12,912	\$ 12,912	\$ 12,912	\$ 56,952	\$ 78,355	\$ 78,355	\$ 114,383	\$ 114,383	\$ 76,943
Sewer Fund Vehicle Purchase Payments	\$ 6,987	\$ -	\$ -	\$ -	\$ -	\$ 35,358	\$ 35,358	\$ 35,358	\$ 35,358	\$ 35,358
Vehicle Sales / Salvage	\$ 16,050	\$ -	\$ 17,550	\$ 15,125	\$ 20,000	\$ 9,750	\$ 3,000	\$ 54,750	\$ 10,448	\$ 12,281
<b>TOTAL REVENUES</b>	<b>\$ 185,355</b>	<b>\$ 150,933</b>	<b>\$ 159,892</b>	<b>\$ 171,467</b>	<b>\$ 277,852</b>	<b>\$ 351,096</b>	<b>\$ 349,346</b>	<b>\$ 438,266</b>	<b>\$ 373,144</b>	<b>\$ 349,038</b>
Trucks / Equipment Purchases	\$ 83,636	\$ -	\$ -	\$ -	\$ 219,058	\$ 50,807	\$ 15,000	\$ 285,301	\$ 54,442	\$ 63,715
Transfer to Capital Improvement	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Total Appropriations	\$ 123,636	\$ 40,000	\$ 40,000	\$ 40,000	\$ 269,058	\$ 100,807	\$ 65,000	\$ 335,301	\$ 104,442	\$ 113,715
<b>Ending Balance</b>	<b>\$ 1,595,353</b>	<b>\$ 1,644,568</b>	<b>\$ 1,715,245</b>	<b>\$ 1,776,035</b>	<b>\$ 1,784,829</b>	<b>\$ 2,035,118</b>	<b>\$ 2,319,464</b>	<b>\$ 2,422,429</b>	<b>\$ 2,691,132</b>	<b>\$ 2,926,455</b>
<b>SPONSORSHIP FUND (211)</b>										
Beginning Balance	\$ 29,443	\$ 31,481	\$ 32,231	\$ 32,231	\$ 29,231	\$ 24,731	\$ 20,051	\$ 15,230	\$ 10,265	\$ 5,151
Donations	\$ 4,000	\$ 4,000	\$ 7,000	\$ 7,000	\$ 6,500	\$ 6,760	\$ 6,963	\$ 7,172	\$ 7,387	\$ 7,608
<b>TOTAL REVENUES (Less Beginning Bal.)</b>	<b>\$ 4,000</b>	<b>\$ 6,250</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 6,500</b>	<b>\$ 6,760</b>	<b>\$ 6,963</b>	<b>\$ 7,172</b>	<b>\$ 7,387</b>	<b>\$ 7,608</b>
Total Sponsorship Fund Appropriations	\$ 5,500	\$ 5,500	\$ 10,000	\$ 10,000	\$ 11,000	\$ 11,440	\$ 11,783	\$ 12,137	\$ 12,501	\$ 12,876
<b>Ending Balance</b>	<b>\$ 27,943</b>	<b>\$ 32,231</b>	<b>\$ 29,231</b>	<b>\$ 29,231</b>	<b>\$ 24,731</b>	<b>\$ 20,051</b>	<b>\$ 15,230</b>	<b>\$ 10,265</b>	<b>\$ 5,151</b>	<b>\$ (116)</b>
<b>COMMUNITY CENTER BUILDING MAINTENANCE (212)</b>										
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 7,000	\$ 7,480	\$ 6,774	\$ 4,848	\$ 1,663
Transfer In from General	\$ 35,000	\$ 35,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
<b>TOTAL REVENUES (Less Beginning Bal.)</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>
Building Improvements	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 38,000	\$ 39,520	\$ 40,706	\$ 41,927	\$ 43,185	\$ 44,480
<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 7,000</b>	<b>\$ 7,480</b>	<b>\$ 6,774</b>	<b>\$ 4,848</b>	<b>\$ 1,663</b>	<b>\$ (2,817)</b>
<b>AQUATIC CENTER MAINTENANCE FUND (213)</b>										
Beginning Balance	\$ 32,500	\$ 32,500	\$ 7,197	\$ 7,197	\$ 2,197	\$ 2,197	\$ 1,897	\$ 1,588	\$ 1,270	\$ 942
Transfer In from General	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,900	\$ 31,827	\$ 32,782	\$ 33,765	\$ 34,778
<b>TOTAL REVENUES (Less Beginning Bal.)</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,900</b>	<b>\$ 31,827</b>	<b>\$ 32,782</b>	<b>\$ 33,765</b>	<b>\$ 34,778</b>
Building Improvements	\$ 35,000	\$ 55,303	\$ 35,000	\$ 35,000	\$ 30,000	\$ 31,200	\$ 32,136	\$ 33,100	\$ 34,093	\$ 35,116
<b>Ending Balance</b>	<b>\$ 27,500</b>	<b>\$ 7,197</b>	<b>\$ 2,197</b>	<b>\$ 2,197</b>	<b>\$ 2,197</b>	<b>\$ 1,897</b>	<b>\$ 1,588</b>	<b>\$ 1,270</b>	<b>\$ 942</b>	<b>\$ 604</b>

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

	2022 Budget	2022 Actual	2023 Budget	2023 Projected	2024 Proposed Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected
<b>TECHNOLOGY FUND (214)</b>										
Beginning Balance	\$ -	\$ -	\$ 12,760	\$ 12,851	\$ 551	\$ 151	\$ (2,503)	\$ (8,114)	\$ (16,892)	\$ (28,921)
Transfer In from General	\$ 14,865	\$ 14,865	\$ 17,750	\$ 17,750	\$ 138,000	\$ 138,000	\$ 138,000	\$ 138,000	\$ 138,000	\$ 138,000
Transfer in From Water	\$ 2,315	\$ 2,315	\$ 3,125	\$ 3,125	\$ 20,500	\$ 20,910	\$ 21,433	\$ 21,969	\$ 22,518	\$ 23,081
Transfer In From Sewer	\$ 1,580	\$ 1,580	\$ 1,325	\$ 1,325	\$ 13,500	\$ 14,040	\$ 14,461	\$ 14,895	\$ 15,342	\$ 15,802
TOTAL REVENUES (Less Beginning Bal.)	\$ 18,760	\$ 18,760	\$ 22,200	\$ 22,200	\$ 172,000	\$ 172,950	\$ 173,894	\$ 174,864	\$ 175,860	\$ 176,883
Computer Softeare & Hardware	\$ 6,000	\$ 5,909	\$ 34,500	\$ 34,500	\$ 122,700	\$ 125,154	\$ 128,283	\$ 131,490	\$ 134,777	\$ 138,147
IT Services					\$ 25,000	\$ 25,750	\$ 26,523	\$ 27,451	\$ 28,412	\$ 29,406
Equip Leases & Rentals					\$ 24,700	\$ 24,700	\$ 24,700	\$ 24,700	\$ 24,700	\$ 24,700
<b>Ending Balance</b>	<b>\$ 12,760</b>	<b>\$ 12,851</b>	<b>\$ 460</b>	<b>\$ 551</b>	<b>\$ 151</b>	<b>\$ (2,503)</b>	<b>\$ (8,114)</b>	<b>\$ (16,892)</b>	<b>\$ (28,921)</b>	<b>\$ (44,290)</b>
<b>Park Maintenance Fund (215)</b>										
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In from General			35000	35000	35000	35000	36050	37131.5	38245.445	39392.80835
TOTAL REVENUES (Less Beginning Bal.)			35000	35000	35000	35000	35000	35000	35000	35000
Improvements			35000	35000	35000	35000	35000	35000	35000	35000
<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,050</b>	<b>\$ 2,132</b>	<b>\$ 3,245</b>	<b>\$ 4,393</b>				
<b>COMMERCE DRIVE TIF (605)</b>										
Beginning Balance	\$ 10,594	\$ 21,115	\$ 16,136	\$ 16,136	\$ 14,136	\$ -	\$ -	\$ -	\$ -	\$ -
Ad Valorem	\$ 65,000	\$ 80,186	\$ 65,000	\$ 65,000	\$ 65,000	\$ 69,550	\$ 74,419	\$ 79,628	\$ 84,405	\$ 89,470
Harfs Sales Tax	\$ 137,000	\$ 140,006	\$ 137,000	\$ 137,000	\$ 137,000	\$ 143,850	\$ 151,043	\$ 155,574	\$ 158,685	\$ 161,859
TOTAL REVENUES (Less Beginning Bal.)	\$ 212,594	\$ 220,192	\$ 218,136	\$ 218,136	\$ 216,136	\$ 213,400	\$ 225,461	\$ 235,202	\$ 243,091	\$ 251,329
Transfer to Trustee	\$ 202,000	\$ 202,015	\$ 202,000	\$ 202,000	\$ 213,975	\$ 211,266	\$ 223,206	\$ 232,850	\$ 240,660	\$ 248,815
Administrative fee	\$ 2,000	\$ 2,041	\$ 2,000	\$ 2,000	\$ 2,161	\$ 2,134	\$ 2,255	\$ 2,352	\$ 2,431	\$ 2,513
Total Expenses	\$ 204,000	\$ 204,056	\$ 204,000	\$ 204,000	\$ 216,136	\$ 213,400	\$ 225,461	\$ 235,202	\$ 243,091	\$ 251,329
<b>Ending Balance</b>	<b>\$ 8,594</b>	<b>\$ 16,136</b>	<b>\$ 14,136</b>	<b>\$ 14,136</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>COMMERCE DRIVE TIF 2019 (606)</b>										
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ad Valorem		\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 62,400	\$ 64,272	\$ 66,522	\$ 68,850	\$ 71,260
TOTAL REVENUES (Less Beginning Bal.)		\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 62,400	\$ 64,272	\$ 66,522	\$ 68,850	\$ 71,260
Transfer to Trustee		\$ 59,000	\$ 59,400	\$ 59,400	\$ 59,400	\$ 61,776	\$ 63,629	\$ 65,856	\$ 68,161	\$ 70,547
Administrative fee		\$ 1,000	\$ 600	\$ 600	\$ 600	\$ 624	\$ 643	\$ 665	\$ 688	\$ 713
Total Expenses		\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 62,400	\$ 64,272	\$ 66,522	\$ 68,850	\$ 71,260
<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>SHUGHART TRUST FUND</b>										
Beginning Balance	\$ 24,399	\$ 24,399	\$ 24,699	\$ 24,699	\$ 24,999	\$ 25,299	\$ 25,599	\$ 25,899	\$ 26,199	\$ 26,499
Interest Income	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
TOTAL REVENUES (Less Beginning Bal.)	\$ 24,699	\$ 24,699	\$ 24,999	\$ 24,999	\$ 25,299	\$ 25,599	\$ 25,899	\$ 26,199	\$ 26,499	\$ 26,799
Total Shughart Trust Fund Appropriations										
<b>Ending Balance</b>	<b>\$ 24,699</b>	<b>\$ 24,699</b>	<b>\$ 24,999</b>	<b>\$ 24,999</b>	<b>\$ 25,299</b>	<b>\$ 25,599</b>	<b>\$ 25,899</b>	<b>\$ 26,199</b>	<b>\$ 26,499</b>	<b>\$ 26,799</b>

# 5-YEAR FORECAST VEHICLE AND EQUIPMENT REPLACEMENT PROGRAM



Vehicle & Equipment Replacement Program								
Contractor's Equipment Annual Lease Schedule								
Original Equipment Description (2017 or Prior)	Replacement Equipment Description	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected
<b>Parks Department</b>								
	Kubota RTV 9000	3000	6300	6300	6300	6300	6300	6300
Kubota L3130 Tractor 4x4 with Rhino Front Loader+	John Deere 3033R with Cab	\$ 6,040	\$ 7,800	\$ 7,800	\$ 7,800	\$ 7,800	\$ 7,800	\$ 8,970
	<b>Total Parks</b>	<b>\$ 9,040</b>	<b>\$ 14,100</b>	<b>\$ 14,100</b>	<b>\$ 14,100</b>	<b>\$ 14,100</b>	<b>\$ 14,100</b>	<b>\$ 25,270</b>
<b>Street Department</b>								
Ford 3000 Tractor+Mower	John Deere 3039R with MK6 Rotary Cutter	\$ 6,928	\$ 6,928	\$ 8,314	\$ 8,314	\$ 8,314	\$ 8,314	\$ 8,314
Massey Ferguson Tractor 5460 Tiler III+	TBD	\$ 25,394	\$ 35,335	\$ 35,158	\$ 35,158	\$ 34,951		
John Deere 410G Backhoe+	John Deere Backhoe	\$ 17,278	\$ 17,278	\$ 17,278	\$ 17,278	\$ 20,734	\$ 20,734	\$ 20,734
John Deere 770BH Motor Grader								
Stone Asphalt Roller/Compactor	Hamm HD 14 W 4.6 Ton Articulated	\$ 7,481	\$ 7,481	\$ 7,481	\$ 7,481	\$ 7,481	\$ 7,481	\$ 7,481
Bobcat Skid Steer Loader	Bobcat Skid Steer Loader	\$ 9,630	\$ 18,187	\$ 18,187	\$ 18,187	\$ 19,097	\$ 19,097	\$ 19,097
Bomag Asphalt Paver Purchased 6/10/08								
N/A	John Deere 524K III Loader w/ Forks and 2.5 CY bucket+	\$ 21,611	\$ 27,367	\$ 27,367	\$ 27,367	\$ 31,473	\$ 31,473	\$ 31,473
	<b>Total Streets</b>	<b>\$ 88,322</b>	<b>\$ 112,577</b>	<b>\$ 113,786</b>	<b>\$ 113,786</b>	<b>\$ 122,049</b>	<b>\$ 87,098</b>	<b>\$ 87,098</b>
<b>Water Department</b>								
John Deere 410G Backhoe+	John Deere 310SL HL	\$ 16,997	\$ 16,997	\$ 16,997	\$ 16,997	\$ 16,997	\$ 18,697	\$ 18,697
Veimer LP 855 SDT Vacuum unit	TBD	\$ 16,649	\$ 16,649	\$ 16,649	\$ 18,314	\$ 18,314	\$ 18,314	\$ 18,314
Clark DPR 25 Forklift	Clark GT5530 6,000 Lb Capacity	\$ 4,504	\$ 5,630	\$ 5,630	\$ 5,630	\$ 5,630	\$ 6,475	\$ 6,475
N/A	John Deere 50G Compact	\$ 10,192	\$ 10,192	\$ 10,192	\$ 10,192	\$ 10,192	\$ 15,000	
	<b>Total Water</b>	<b>\$ 43,838</b>	<b>\$ 49,468</b>	<b>\$ 49,468</b>	<b>\$ 51,133</b>	<b>\$ 51,133</b>	<b>\$ 58,485</b>	<b>\$ 43,485</b>
	<b>OVERALL TOTALS</b>	<b>\$ 141,200</b>	<b>\$ 176,145</b>	<b>\$ 177,354</b>	<b>\$ 179,019</b>	<b>\$ 187,281</b>	<b>\$ 159,683</b>	<b>\$ 145,853</b>
<b>Total Departmental</b>								
	<b>Parks</b>	<b>\$ 9,040.00</b>	<b>\$ 14,100.00</b>	<b>\$ 14,100.00</b>	<b>\$ 14,100.00</b>	<b>\$ 14,100.00</b>	<b>\$ 14,100.00</b>	<b>\$ 25,270.00</b>
	<b>Streets</b>	<b>\$ 88,322.37</b>	<b>\$ 112,577.31</b>	<b>\$ 113,786.09</b>	<b>\$ 113,786.09</b>	<b>\$ 122,048.55</b>	<b>\$ 87,097.79</b>	<b>\$ 87,097.79</b>
	<b>Water</b>	<b>\$ 43,838.00</b>	<b>\$ 49,468.00</b>	<b>\$ 49,468.00</b>	<b>\$ 51,132.90</b>	<b>\$ 51,132.90</b>	<b>\$ 58,485.10</b>	<b>\$ 43,485.10</b>

Original Equipment Description (2017 or Prior)	Replacement Equipment Description (2018 or After)	Replacement Cost	Salvage / Sale value	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected
<b>Inspections Department</b>										
Ford F-150 Pickup with Mid-Box	Enterprise Lease Ford Lightning	\$ 27,500	\$ 4,125		\$ 9,984.00	\$ 9,984.00	\$ 9,984.00	\$ 9,984.00	\$ 9,984.00	\$ 9,984.00
Ford F-150 Pickup	Enterprise Lease 258MTC Ford F150	\$ 25,000	\$ 3,750		\$8,838.84	\$8,838.84	\$8,838.84	\$8,838.84	\$8,838.84	\$8,838.84
N/A	Enterprise Lease Ford Lightning / Chevy Traverse	\$ 25,000	\$ 3,750							
<b>Total Inspections</b>				\$0.00	\$ 18,822.84	\$18,822.84	\$18,822.84	\$18,822.84	\$18,822.84	\$18,822.84
<b>Parks Department</b>										
GMC 1500 Pickup	Ford F 250 4x2	\$ 34,668	\$ 5,200	\$8,103.09					\$7,569.92	\$7,569.92
Ford F-150 Pick-Up	Enterprise Lease 257X35 Silverado 3500 HD	\$ 22,000	\$ 3,300		\$12,425.76	\$12,425.76	\$12,425.76	\$12,425.76	\$12,425.76	\$12,425.76
GMC 3500 Flat Bed	TBD	\$ 52,000	\$ 7,800	\$11,354.44						
Ford F-250 with Service Body	Enterprise Lease 258XMK Silverado 2500	\$ 36,779	\$ 5,517	\$8,926.91	\$ 14,612.00	\$ 14,612.00	\$ 14,612.00	\$ 14,612.00	\$ 14,612.00	\$ 14,612.00
<b>Total Parks</b>				\$28,384.44	\$27,037.76	\$27,037.76	\$27,037.76	\$27,037.76	\$34,607.48	\$34,607.48
<b>Street Department</b>										
Ford F-150 Pick-Up	TBD	\$ 25,000	\$ 3,750			\$5,458.86	\$5,458.86	\$5,458.86	\$5,458.86	\$5,458.86
GMC 1500 Pickup	Ford F 250 4x4	\$ 24,882	\$ 3,732	\$7,636.90					\$7,638.48	\$7,638.48
N/A	Ford F-350 with Service Body	\$ 52,688	\$ 7,903	\$11,749.00	\$11,749.00					\$11,500.30
Peterbilt	TBD	\$ 200,000	\$ 30,000						\$48,670.91	\$48,670.91
Ford F-300 Water Truck with 1600 Gal Tank	TBD	\$ 100,000	\$ 15,000							
Chevrolet C-7500 Dump Truck 5 Yard	2019 Peterbilt 348	\$ 161,554	\$ 24,233	\$26,784.00						
International 7400 Cab and Chassis With	2021 Peterbilt 348	\$ 219,286	\$ 32,893	\$42,529.00	\$42,529.00	\$42,529.00	\$42,529.00			
Ford F-350 with Flat Bed	TBD	\$ 40,000	\$ 6,000							
Ford F-550 with Flat Bed	TBD	\$ 100,000	\$ 15,000							
N/A	Enterprise Lease TBD Silverado 1500 LT				\$12,137.00	\$12,137.00	\$12,137.00	\$12,137.00	\$12,137.00	\$12,137.00
Ford F-250 with Service Body	Enterprise Lease 258XMK Silverado 2500HD	\$ 52,000	\$ 7,800	\$11,354.44	\$14,612.00	\$14,612.00	\$14,612.00	\$14,612.00	\$14,612.00	\$14,612.00
N/A	Bucket Truck	\$ 145,000	\$ 21,750	\$36,028.50	\$36,028.50	\$36,028.50	\$36,028.50	\$36,028.50	\$36,028.50	\$36,028.50
<b>Total Street</b>				\$ 136,081.84	\$ 117,055.50	\$ 110,765.37	\$ 110,765.37	\$ 111,907.28	\$ 83,517.26	\$ 95,017.56
<b>Wastewater Department</b>										
Ford F-250 with Reading USB Service Body	TBD	\$ 40,000	\$ 6,000			\$8,794.18	\$8,794.18	\$8,794.18	\$8,794.18	\$8,794.18
N/A	Enterprise Lease TBD Chevy 2500 with Service Body				\$17,520.00	\$17,520.00	\$17,520.00	\$17,520.00	\$17,520.00	\$17,520.00
Ford F-150 Pick-Up	Enterprise Lease 257G2 Chevy Traverse	\$ 32,000	\$ 4,800	\$6,987.35	\$9,104.00	\$9,104.00	\$9,104.00	\$9,104.00	\$9,104.00	\$9,104.00
<b>Total Wastewater</b>				\$ 6,987.35	\$ 26,624.00	\$ 35,358.18	\$ 35,358.18	\$ 35,358.18	\$ 35,358.18	\$ 35,358.18
<b>Water Department</b>										
Chevrolet S-10 Pickup	Enterprise Lease 258M9Q Ford F-150 Pickup	\$ 25,000	\$ 3,750	\$5,458.86	\$8,870.00	\$8,870.00	\$8,870.00	\$8,870.00	\$8,870.00	\$8,870.00
Ford F-150 Pickup	Enterprise Lease 25W56 F-150 4x4	\$ 25,000	\$ 3,750	\$5,458.86	\$10,842.72	\$10,842.72	\$10,842.72	\$10,842.72	\$10,842.72	\$10,842.72
Ford F-250 Pickup	Ford F 250 4x4 Crew cab	\$ 32,596	\$ 4,889	\$ 6,456.00	\$ 6,456.00					
Ford F-150 Pickup 4x4	Ford F 250 4x4 Reglar cab	\$ 29,207	\$ 4,381	\$ 6,456.00	\$ 6,456.00					\$6,660.00
International 4900 Dump Truck 5 Yard	TBD	\$ 145,000	\$ 21,750					\$36,028.50	\$36,028.50	\$36,028.50
Ford F-350 with Service Body	Enterprise Lease 257XK Silverado 3500HD	\$ 65,000	\$ 9,750	\$14,193.05	\$14,541.96	\$14,541.96	\$14,541.96	\$14,541.96	\$14,541.96	\$14,541.96
Ford F-550 With Utility Bed	Peterbilt 538 - electric Reserve Ford Loan	\$ 219,907	\$ 32,986		\$44,100.00	\$44,100.00	\$44,100.00	\$44,100.00	\$44,100.00	\$44,100.00
<b>Total Water</b>				\$ 38,022.78	\$ 91,266.68	\$ 78,154.68	\$ 78,154.68	\$ 114,383.18	\$ 114,383.18	\$ 76,943.18
<b>Admin. Department</b>										
	Enterprise Lease 2680TF Ram 1500 (Water)				\$ 8,869.56	\$ 8,869.56	\$ 8,869.56	\$ 8,869.56	\$ 8,869.56	\$ 8,869.56
Ford Fusion sedan	TBD	\$ 20,000	\$ 3,000		\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
	Enterprise Lease Chevy Silverado			\$ 12,137.64	\$ 12,137.64	\$ 12,137.64	\$ 12,137.64	\$ 12,137.64	\$ 12,137.64	\$ 12,137.64
<b>Total Admin.</b>				\$ 12,137.64	\$ 21,007.20	\$ 21,007.20	\$ 26,007.20	\$ 26,007.20	\$ 26,007.20	\$ 26,007.20
<b>Yearly Totals</b>				\$ 221,614.04	\$ 301,813.98	\$ 291,346.03	\$ 296,346.03	\$ 333,516.45	\$ 312,696.34	\$ 286,756.64

# LINE-ITEM BUDGET SHEETS

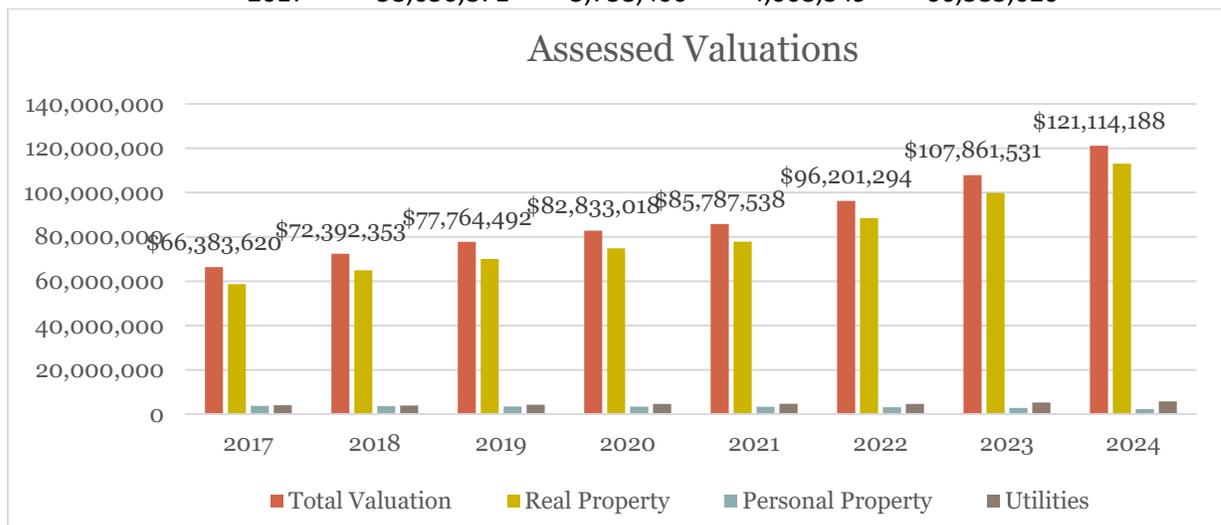
## PROPERTY TAX SUPPORTED FUNDS

Budgeted funds supported in part by property tax include the General Fund, Law Enforcement Fund, and the Debt Service Fund. The 2023 assessed valuation is 12.3% higher than that of 2022. Only about 1.7% of the increase is due to new construction. The rest is the result of higher real estate values resulting from the tight housing market in the county. This follows a county-wide trend which is due mostly to historic rises in single-family home prices. Despite a slight rise in interest rates local real estate market continues to be an active sellers' market, with low inventory and high demand. The total assessed value for real estate in De Soto rose from \$100.4 Million in 2022 to 121.1Million in 2023.

### 1. Property Appraisals

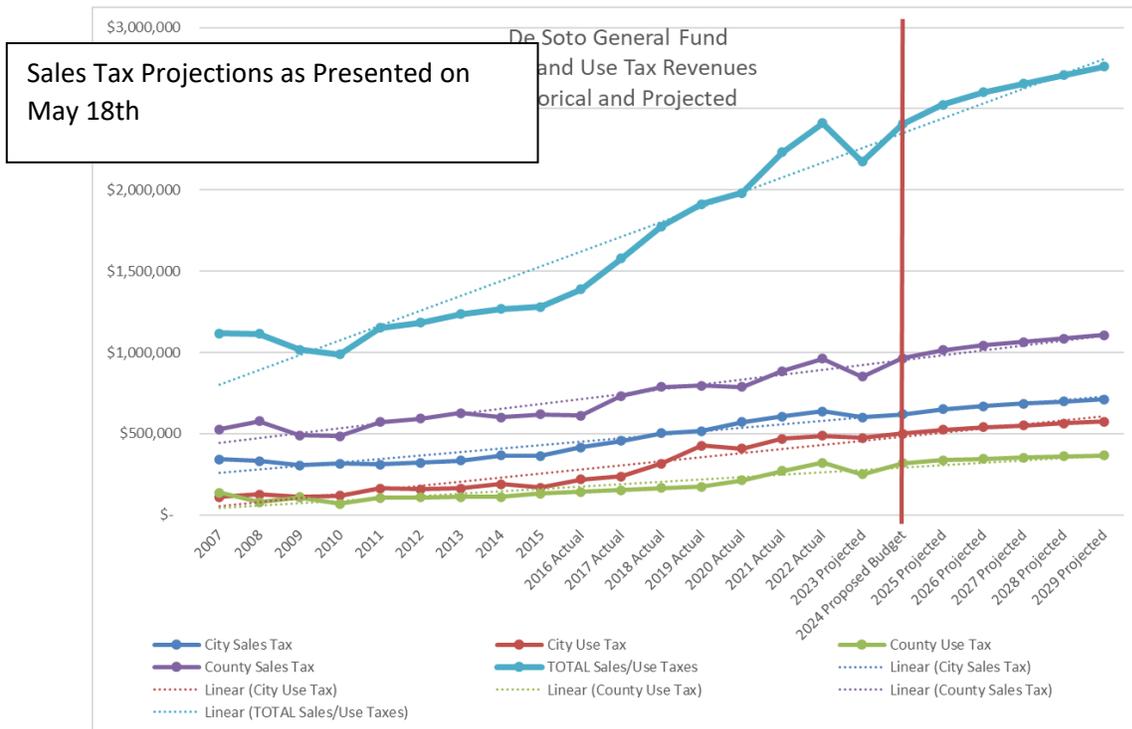
- a. The total assessed valuation for De Soto for 2023 (which is the figure used to set the 20234 tax rates) is \$121,114,188 This represents a 12.0% increase over 2021 valuation of \$96,267,309.
- b. The Total assessed valuation of \$121,114,188 includes the following:
  - i. Real Estate: \$ 113,017,689
  - ii. Personal Property: \$2,311,843
  - iii. State Assessed: \$5,784,656
- c. Appraisal trends over the past four years are as follows:

<u>Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Utilities</u>	<u>Total Valuation</u>
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	81,851,641	3,283,920	4,661,389	89,796,950
2020	74,716,973	3,387,643	4,624,159	82,728,775
2019	70,048,475	3,461,121	4,255,256	77,764,492
2018	64,921,318	3,564,380	3,906,655	72,392,353
2017	58,636,871	3,738,400	4,008,349	66,383,620



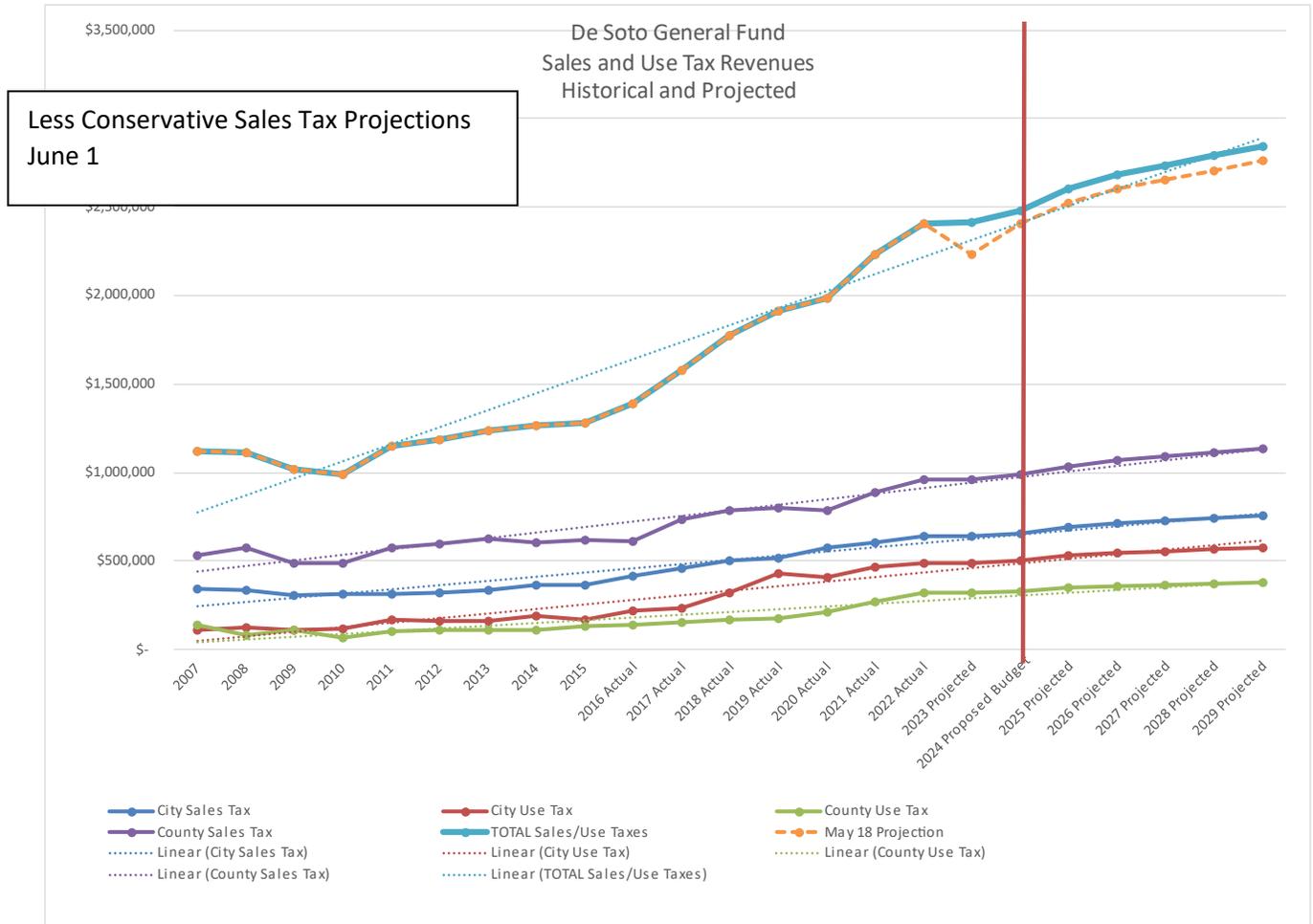
2. **Sales Tax Revenues** During budget discussions it was concluded that we would take a slightly less conservative approach to future sales tax collections. Sales tax projections have historically been the single most impactful revenue element for our 5-year projections in the General and Debt Service Funds. Once again, 2022 collections well exceeded our budgeted amounts, and the first half of 2023 has exceeded the first half of 2022 by 6.5%. In the past we have remained very conservative with sales tax projections, and that practice will continue. Over the past five years sales tax growth has averaged 10% per year.

The sales tax projections presented early in the 2024 budget discussions are shown on the chart below. These projections followed our past conservative practices in which we budget next year’s revenues slightly below the actual collections from the previous year.



On the chart above there is a significant dip in projected revenues for 2023, which is also a conservative practice we’ve followed in past years. Early in the annual budget cycle, we tend to project the current year revenues low to remain conservative. However, sales tax collections through June have exceeded last year’s amounts by 6.5%, which continues a trend of significant increases that began in 2015. There is little reason to believe that current year projections won’t match or exceed the 2022 totals. Making that adjustment and remaining conservative with future year increases in sales tax revenues gives us the resulting chart shown below. Notice now that there is no dip in revenues projected for 2023.





This approach yields \$73,000 more in expected sales tax revenue for 2024, which represents about 0.6 mills. It also sets the starting point of future year projections at a higher level, which lowers the reliance on property tax revenues generated from the mill levy for 2025 through 2029.

Sales tax also contributes significantly to debt service revenues. De Soto’s city sales tax rate is 1.75 cents, 0.75 cents of which is dedicated directly to capital improvements and is deposited directly into the Debt Service Fund. The 0.75 cent sales tax was originally authorized by the voters in 2002 for a 10-year period. It was extended by the voters for additional 10-year increments in 2012 and 2022. Because of the timing of the 2022 referendum, the tax expired for a period of 3 months in 2022, so revenues into the debt service fund are projected to dip this year but will recover in 2023 and beyond.

Following the same patterns as outlined above for the General Fund, sales tax revenues in the debt service fund have exceeded our expectations, and I am projecting that trend to continue. As a result, the fund will require significantly less property tax revenue to meet our debt obligations in 2024 and throughout the 5-year projection period.





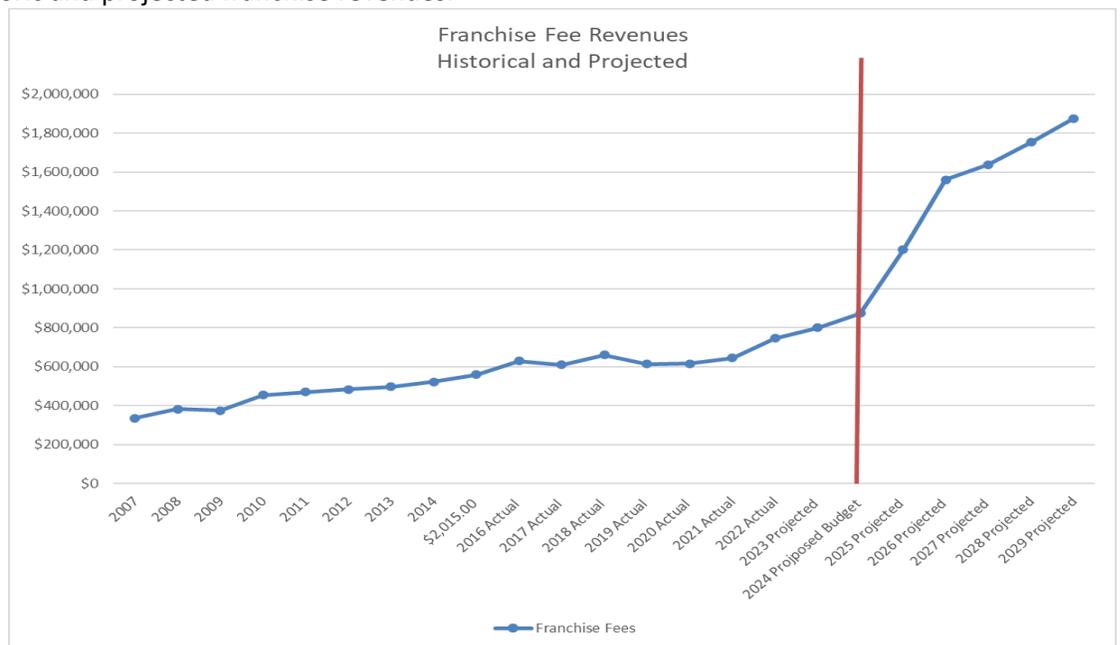
# Fund 101 – General Fund Revenues

## 1. General Fund Revenues

Renewed confidence in future non-property tax revenue projections will allow us to consider meaningful service increases in 2024 while achieving yet another year with declining mill levies and maintaining long-term fund balances at healthy levels. Still, our conservative approach to long-range revenue trends will continue.

- a. Franchise fees revenues are projected to end 2023 at approximately \$790,000, which is a 5.7% increase from 2022. The 2023 budget estimates franchise revenues of \$875,000, which is another significant increase that accounts for the estimates power usage attributed directly to the construction of the Panasonic Facility. Notably, concrete batch plants, contractor trailers and support, and on-site welding equipment represent a significant demand. Additionally, in 2025 franchise revenues increase substantially as a result of plant operations. 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, which are expected to increase exponentially after the Panasonic EV battery facility comes online in 2025. The expected power demand for the facility is expected to top 250 megawatts. For comparison, the entire city of De Soto currently consumes roughly 35 megawatts. According to estimates from Evergy, just the power consumption during the construction of the \$4 Billion facility will generate approximately \$125,000 in franchise revenues to the City in 2023 and 2024.

For this reason, the projected franchise fee revenues for the remainder of 2023 have been increased by about \$50,000 over the 2022 amount. The proposed 2024 budget includes a further increase of \$75,000. These projections remain well under the Evergy estimates for the construction phase of Panasonic. Percentage increases for franchise fees starting in 2025 are far more aggressive than I would recommend in the absence of the Panasonic project, but overall projected franchise revenues remain several times lower than Evergy estimates through the remainder of the 5-year projection period. The chart below shows historic and projected franchise revenues.

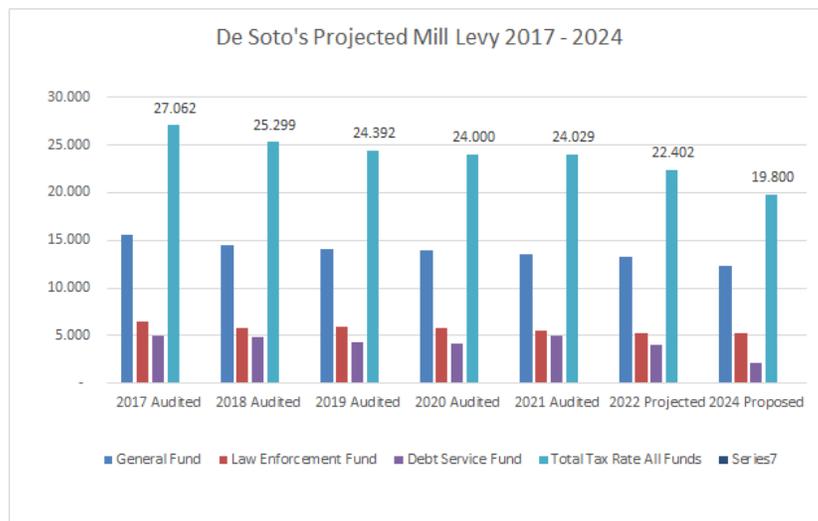


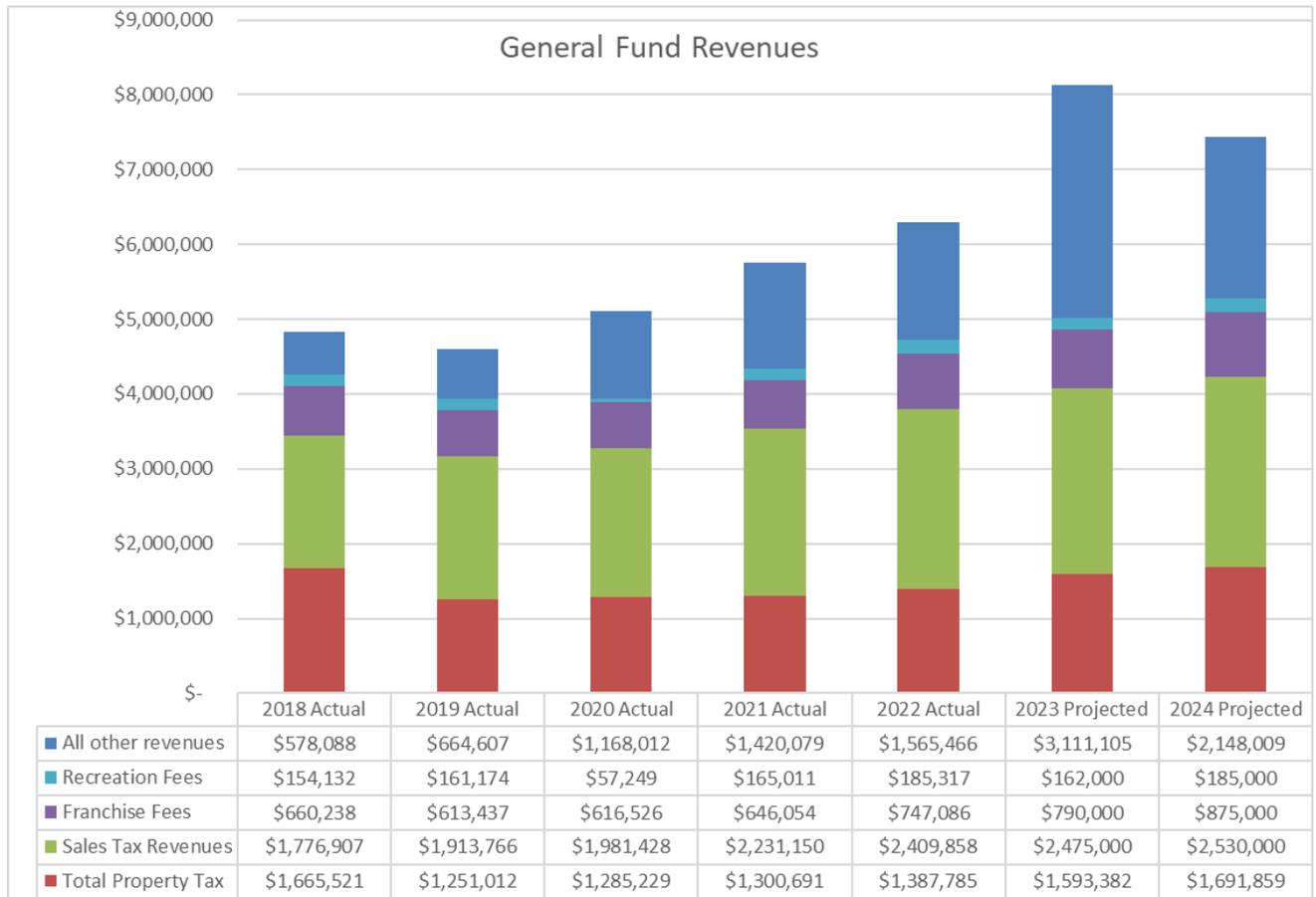
- b. Sales Tax Projections: As stated previously in this document, the approach to future sales tax collections is slightly less conservative than past practice. We are currently projecting 2023 general fund sales tax collections at \$2.475 Million, approximately 3% more than we collected in 2022. For our 2024 budget, we are setting the amount at \$2.53 Million.
- c. General Fund ad-valorem tax revenues for the 2024 budget are set at \$1,489,705, Debt Service ad-valorem revenues are \$266,451, and Law Enforcement ad-valorem revenues are \$641,905 for a total of \$2,398,061.
- d. In 2021, the Kansas Legislature passed a law enacting new policies and procedures for local governments' budget process. The previous budget process used by Kansas municipalities, school districts, and counties called the Property Tax Lid, allowed adjustments for Consumer Price Index and various exemptions. The new law repeals the Tax Lid, establishes a base levy limit, and adds additional hearing requirements for property tax revenue increases due to growth in assessed valuation. The RNR is the mill rate for the current upcoming tax year that would generate the same property tax revenue as levied the previous tax year, using the current tax year's total assessed valuation.

In our case, the County Clerk has established our revenue-neutral tax rate at 18.527 Mills. Our 2024 budget requires a tax rate of 19.800 mills, which exceeds the revenue-neutral rate. Therefore, the city notified the County of our intent to exceed the revenue-neutral rate and set the Revenue Neutral Rate Public Hearing for September 7, 2023.

- e. The table and chart below show historic mill rates, and those included in the 2024 draft budget.

TAX RATES (MILLS) ALL FUNDS	2018 Audited	2019 Audited	2020 Audited	2021 Audited	2022 Projected	2023 Projected	2024 Proposed
General Fund	14.5064	14.145	13.950	13.479	13.202	13.300	12.300
Law Enforcement Fund	5.8700	5.997	5.850	5.550	5.200	4.900	5.300
Debt Service Fund	4.9221	4.250	4.200	5.000	4.000	2.600	2.200
<b>Total Tax Rate All Funds</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>
Total Annual Tax Increase-- All Funds	-6.5%	-3.8%	-1.6%	0.1%	-6.8%	-7.2%	-4.8%







# Budget Worksheet 2024

**Fund: 0101 - General Fund**

**Department: 000 - Non-Departmental**

**Revenue**

<b>AcctClass: 310 - Taxes</b>		<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
0101-000-31100	Ad Valorem	1,271,775.00	1,221,481.37	1,434,558.00	1,489,705.00
0101-000-31101	Delinquent Real Estate Taxes	8,000.00	20,221.11	9,000.00	12,000.00
0101-000-31310	City Sales Tax	530,000.00	638,705.91	600,000.00	710,000.00
0101-000-31320	City Use Tax	400,000.00	488,311.15	475,000.00	520,000.00
0101-000-31330	County Use Tax	185,000.00	320,782.97	250,000.00	325,000.00
0101-000-31340	County Sales Tax	775,000.00	962,058.03	850,000.00	975,000.00
0101-000-31500	Motor Vehicle Tax	103,949.00	105,894.00	108,229.00	110,000.00
0101-000-31600	Recreational Vehicle Tax	1,554.00	1,629.10	1,768.00	1,800.00
0101-000-31610	Watercraft	-	635.85	-	-
0101-000-31650	Heavy Truck Tax	401.00	401.22	448.00	500.00
0101-000-31660	Commercial Vehicle Tax	2,160.00	2,968.05	3,005.00	3,000.00
0101-000-31700	Liquor Tax General	8,000.00	29,012.77	25,000.00	26,000.00
0101-000-31801	Delinquent Personal Taxes	350.00	-	100.00	100.00
<b>Total Taxes</b>		<b>3,286,189.00</b>	<b>3,792,101.53</b>	<b>3,757,108.00</b>	<b>4,173,105.00</b>
<b>AcctClass: 320 - Franchise Fees</b>					
0101-000-33600	Natural Gas Franchise Tax	92,000.00	100,281.89	94,200.00	130,000.00
0101-000-33700	Telephone Franchise Tax	3,000.00	1,939.74	1,800.00	1,000.00
0101-000-33800	Cable Tv Franchise Tax	25,000.00	44,649.99	44,000.00	44,000.00
0101-000-33900	Westar Franchise Tax	500,000.00	600,214.72	510,000.00	725,000.00
<b>Total Franchise Fees</b>		<b>620,000.00</b>	<b>747,086.34</b>	<b>650,000.00</b>	<b>900,000.00</b>
<b>AcctClass: 325 - Interest</b>					
0101-000-36112	Interest Earnings	8,000.00	5,880.69	8,000.00	20,000.00
<b>Total Interest</b>		<b>8,000.00</b>	<b>5,880.69</b>	<b>8,000.00</b>	<b>20,000.00</b>
<b>AcctClass: 330 - Planning and Zoning Fees</b>					
0101-000-34410	Administrative Appeal	-	-	-	-
0101-000-34411	Annexation	-	-	-	-
0101-000-34412	Lot Split	-	100.00	-	200.00
0101-000-34413	Site Plan Review Apps	3,000.00	3,450.00	2,500.00	3,500.00
0101-000-34414	Preliminary Plat Application	2,000.00	2,188.00	500.00	2,500.00
0101-000-34415	Final Plat Application	500.00	1,247.00	500.00	500.00
0101-000-34416	Land Disturbance Permit	-	1,000.00	-	500.00
0101-000-34417	Variance	300.00	800.00	300.00	500.00
0101-000-34419	Special Use Permit	-	-	-	500.00
0101-000-34420	Temporary Use Permit	-	170.00	-	150.00
0101-000-34421	Re-Zoning	-	3,300.00	-	1,000.00
0101-000-34423	Other Special Use Permits	-	1,340.00	-	-
0101-000-34425	Economic Incentives	-	-	-	10,000.00
0101-000-34429	Other Planning Fees	34,500.00	4,105.00	63,500.00	-
<b>Total Planning and Zoning</b>		<b>40,300.00</b>	<b>17,700.00</b>	<b>67,300.00</b>	<b>19,350.00</b>
<b>AcctClass: 340 - Building Inspections</b>					
0101-000-33300	Building Permits	109,000.00	233,722.55	200,000.00	300,000.00
0101-000-33320	Misc ICC Permits	8,000.00	21,640.00	8,000.00	-
0101-000-34119	Construction Inspection Svc	-	174,032.51	-	15,000.00
0101-000-34418	Bldg Permit Plan Review Fee	15,000.00	22,859.11	15,000.00	18,000.00
0101-000-34424	Contingency Building Permit Fees	-	-	1,000,000.00	1,400,000.00
<b>Total Building Inspections</b>		<b>132,000.00</b>	<b>452,254.17</b>	<b>1,223,000.00</b>	<b>1,733,000.00</b>

<b>AcctClass: 345 - Fines</b>		<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
0101-000-35110	Court Fines	145,000.00	195,462.20	180,000.00	184,600.00
0101-000-35111	Court Costs	50,000.00	51,749.50	50,000.00	50,000.00
0101-000-35112	Court Reinstatements	5,000.00	4,473.00	5,000.00	5,000.00
0101-000-35113	Seat Belt Tickets	-	340.00	-	400.00
<b>Total Fines</b>		<b>200,000.00</b>	<b>252,024.70</b>	<b>235,000.00</b>	<b>240,000.00</b>
<b>AcctClass: 350 - Permits, Licenses &amp; Fees</b>					
0101-000-32160	Tax Abatement Fees	2,000.00	93.96	2,000.00	2,000.00
0101-000-33100	Beer & Liquor Licenses	1,000.00	1,100.00	1,000.00	1,000.00
0101-000-33200	Animal Licenses	500.00	976.00	500.00	1,000.00
0101-000-35200	Animal Adopt & Pound Fees	200.00	374.00	300.00	100.00
0101-000-35300	Road Maintenance Fee	14,000.00	14,000.00	14,000.00	14,000.00
<b>Total Permits, Licenses &amp; Fees</b>		<b>17,700.00</b>	<b>16,543.96</b>	<b>17,800.00</b>	<b>18,100.00</b>
<b>AcctClass: 360 - Parks &amp; Recreation</b>					
0101-000-34310	Admission	17,500.00	30,560.75	23,000.00	28,000.00
0101-000-34311	Swim Lessons	13,000.00	9,100.00	11,000.00	9,500.00
0101-000-34312	Pool Concessions	12,000.00	21,779.10	16,000.00	20,000.00
0101-000-34313	Pool Memberships	38,000.00	40,262.00	37,000.00	44,000.00
0101-000-34314	Pool Parties	2,000.00	2,840.50	1,000.00	1,000.00
0101-000-34315	Lifeguard Training Fee	1,500.00	-	1,000.00	1,000.00
0101-000-34316	Pool Concessions -Prepared	-	-	-	4,500.00
0101-000-34317	Concession Overage	-	2,422.24	-	-
0101-000-34318	Admissions Overage	-	2,385.42	-	-
0101-000-34325	Park Concessions	4,000.00	3,237.01	4,000.00	4,000.00
0101-000-34330	Recreation Fees	56,000.00	47,895.50	45,000.00	50,000.00
0101-000-34335	Shelter Rental	1,000.00	945.00	1,200.00	1,000.00
0101-000-34340	Ballfield Usage Fee	4,000.00	5,405.00	5,000.00	5,000.00
0101-000-36230	Community Center	10,000.00	18,484.78	16,000.00	17,000.00
<b>Total Parks &amp; Recreation</b>		<b>159,000.00</b>	<b>185,317.30</b>	<b>160,200.00</b>	<b>185,000.00</b>
<b>AcctClass: 370 - Rent and Leases</b>					
0101-000-36247	Mercury Wireless LLC	36,000.00	3,600.00	3,600.00	3,600.00
0101-000-36249	SBA Towers	50,000.00	73,341.07	55,000.00	72,900.00
0101-000-36251	Wilderness Park Hay Lease	300.00	300.00	300.00	300.00
0101-000-36252	Widow Big Knife Park Lease	800.00	800.00	1,000.00	800.00
0101-000-36253	Riverfest Park	400.00	3,450.00	900.00	3,000.00
0101-000-36254	Archers Club Lease	-	100.00	-	100.00
0101-000-36255	Prairie Star Farm Lease	-	-	-	-
0101-000-36256	Greatlife Fitness Rent	5,000.00	7,302.59	8,100.00	7,800.00
0101-000-36257	Sewer Plant Tract Lease	500.00	500.00	-	500.00
<b>Total Rents &amp; Leases</b>		<b>93,000.00</b>	<b>89,393.66</b>	<b>68,900.00</b>	<b>89,000.00</b>
<b>AcctClass: 390 - Miscellaneous</b>					
0101-000-37100	Reimbursed Fees	1,000.00	1,911.03	1,000.00	1,000.00
0101-000-37160	MPR Safety Reimbursement	-	4,202.06	-	7,000.00
0101-000-37500	Sale Of Assets	3,700.00	174,757.00	-	-
0101-000-37600	CARES/American Rescue Reimbursements	493,957.00	496,895.40	-	-
0101-000-39900	Miscellaneous Income	2,000.00	2,652.91	2,500.00	2,500.00
0101-000-39950	Scrap Metal Recycling	200.00	2,908.80	500.00	500.00
<b>Total Miscellaneous</b>		<b>500,857.00</b>	<b>683,327.20</b>	<b>4,000.00</b>	<b>11,000.00</b>
<b>AcctClass: 399 - Transfers</b>					
0101-000-39990	Transfer From Water	124,171.00	24,171.00	117,559.00	-
0101-000-39991	Transfer From Sewer	24,171.00	24,171.00	17,559.00	17,559.00
<b>Total Transfers</b>		<b>148,342.00</b>	<b>48,342.00</b>	<b>135,118.00</b>	<b>17,559.00</b>
<b>Total Revenues</b>		<b>5,205,388.00</b>	<b>6,289,971.55</b>	<b>6,326,426.00</b>	<b>7,406,114.00</b>

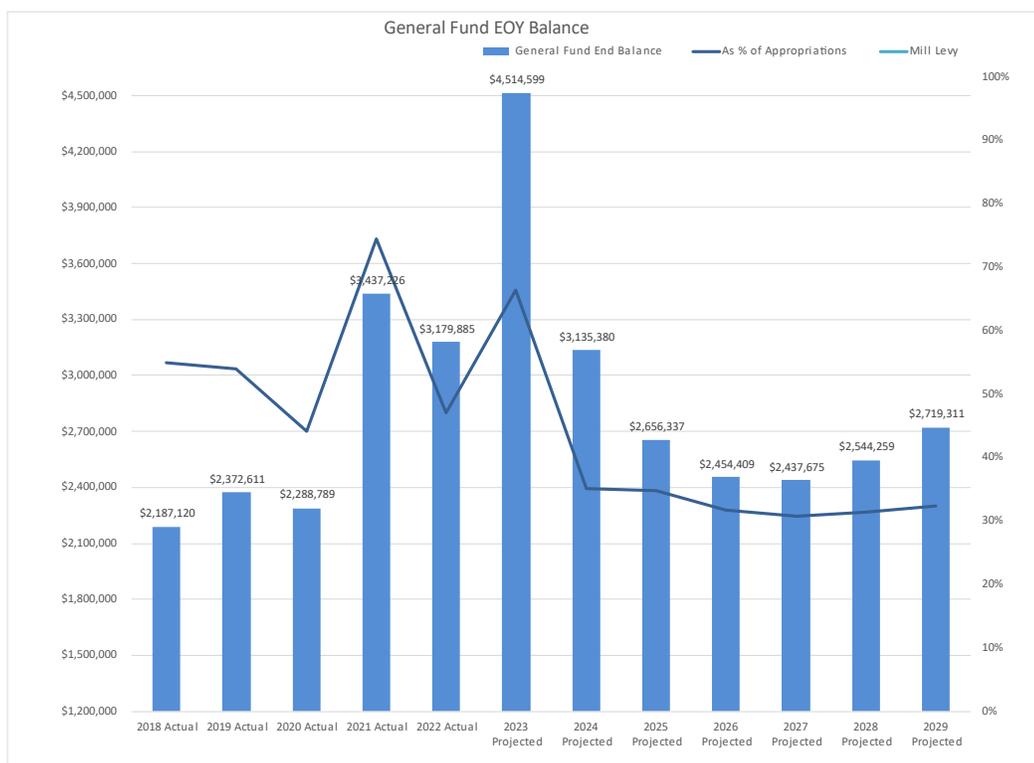
General Fund Revenues

# Fund 101 - General Fund Expenditures

The General fund ended 2022 with a balance of \$3.18 Million, representing approximately 47% of operating expenses for that year. This followed a year ending balance of \$3.44 Million in 2021. This reduction in fund balance was an intentional move to moderate the fund balance toward the target of 30% of operating expenses, consistent with our fiscal policies. However, year end balance for 2023 is projected to increase significantly as a result of one-time passthrough development and permitting revenues from Panasonic and Astra. Largely, these revenues are expected to be spent in 2024, thereby returning the fund balance back toward a 30% operating expense trajectory by the end of 2025.

The implementation of the 2023 budget and the formation of the 2024 budget are 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. While the scope and scale of the City’s administrative demands has become clearer in the past year, it is still recognized that the remainder of 2023 and all of 2024 will bring service and administrative demands that are not foreseeable at the time of budget preparation. For this reason, we have budgeted significant contingency revenues and offsetting contingency expenses in the General, Water, and Sewer Funds.



In addition, the projected 2023 year-end balance for the general fund is inflated by approximately \$1.4 million due to the projected receipt of the Panasonic building permit fee and third-party inspections fees. These revenues are expected to be collected in 2023, but spent in 2024 such that, by the end of 2024 the year-end fund balance is back on a trajectory toward our goal of 30% of expenses.

1. **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. As explained above, the 2023 year end balance is an anomaly because of large one-time revenues in building permitting and planning.
  
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 2024 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 2024 Vehicle and Equipment Replacement Program:

Department	2024 Acquisition Description	Asset to be replaced	Annual Cost included in 2024 Budget	Notes
Water	Peterbilt 536	2015 Ford F550	\$44,100	Purchase with Loan from Elect. Reserve
Water	Silverado 3500 HD	2006 Ford F350	\$14,542	Lease.
Inspections	Chevy Traverse	New to fleet	\$9,104	Lease. For new Inspector
Street	Silverado 1500	New to fleet	\$12,137	Lease. Public Works Dir.
Street	Silverado 2500HD	2006 Ford F250	\$14,612	Lease
Wastewater	Silverado 2500	New to Fleet	\$17,520	Lease. For new WW Tech.



# Fund 101 General Fund Expenditures

## *Department 100 - Administration*

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

1. **Contingency / Budget to Zero:** As we have done since 2018, the budget has included a \$750,000 “contingency” line item. Including this on the expense side allows us to technically allocate the majority of the cash balance reserve. Doing this gives budget authority to account unforeseen emergencies during the year without having to complete a budget amendment, even though we have no intent to spend this money.

As of June, 2023, the projected end of year 2023 contingency revenues and expenses are as follows:

- 2023 Contingency Revenues:
  - \$955,105: Panasonic Building Permit Fee
  - \$600,000: 1/3rd of Passthrough third-party Panasonic Building Inspections Reimbursement
  - Total \$1,555,105
- 2023 Contingency Expenses
  - \$33,000: Hire new Building Inspector prior to Jan 1, 2024
  - \$300,000: Consulting Services for Communications, EDC, and Public Relations
  - \$600,000: 1/3rd of Passthrough third-party Panasonic Building Inspections Reimbursement
  - \$453,130 Consulting Services for Communications, EDC, and Public Relations
  - Total \$1,146,130

Similarly, the 2024 general fund budget includes \$1.4 Million in offsetting contingencies, which are broken down as follows:

- 2024 Contingency Revenues:
  - \$900,000: 1/2 of Passthrough Panasonic Building Inspections Reimbursement
  - \$500,000: Other development related fees
  - Total \$1,400,000
- 2024 Contingency Expenses
  - \$900,000: 1/2 of Passthrough Panasonic Building Inspections Reimbursement
  - \$500,000: Unanticipated expenses resulting from planning or other development applications (Flint, Astra)
  - Total \$1,400,000

2. **Wage Increases:** Included in the 2024 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 (CPI) for the Midwest Region in June of 2023 was 2.4%, down from its peak of 9.5% in June of 2022. Thus, the overall 5% wage increase is divided into a 2.4% COL increase with a 2.6% maximum merit portion.

3. **Personnel:** Staffing: The 2024 budget and 5-year projections include the following new or altered staff positions:
- **Additional Building Inspector:** A salary point of \$55,000 is proposed. With the consent of the City Council we hired this position in June of 2023. Wage and benefits funding for this position are included in the 2024 budget, as is the acquisition of a utility vehicle.
  - **Full Time City Attorney:** Currently, the City Attorney position is a contract position at 24 hours per week. The proposed budget increases this to a full time, 40 hour per week position.
  - **Communications and Event Assistant:** A salary point of \$44,000 is proposed for this position. This support staff position would allow the City to provide the level of service in regards to communications and community engagement that citizens are requesting. In the 2022 community survey, residents said they want more communications in more ways about more topics, and almost 50% want more community events.
  - **Utility Clerk / Deputy City Clerk:** A salary point of \$45,000 is proposed. With the consent of the City Council, recruitment for this position is underway and we expect to fill it by the end of August, 2023. Hiring an additional utility clerk can help manage the higher volume of transactions and ensure that utility billing, permits, and payment processes are completed accurately and in a timely manner. Utility clerks are often responsible for interacting with customers with questions or concerns about their utility bills or payments. Hiring an additional utility clerk can help improve customer service by reducing response times, providing more personalized attention to customers, and ensuring that customer inquiries are promptly addressed. This can lead to increased customer satisfaction and a positive reputation for the finance department. Additionally, this position will serve as the Deputy City Clerk to process permits and take meeting minutes at the Planning Commission.

Additional staffing increases are included in the 5-year projections for 2025 and beyond. These include the following:

- Building Maintenance Foreman: A salary point of \$48,000 is proposed and this position is included in the 2025 budget projections. Maintenance and upkeep responsibilities at City Hall are already exceeding the capacity of current staff. The addition of the top floor of City Hall being occupied will only add to the workload.
  - Planner & GIS Specialist: A salary point 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.
4. **Summer Concert Series:** Although we weren't able to hold the events, the 2020 budget included \$20,000 for the continuation of the Summer Sunsets Concert Series at Riverfest Park. The 2022 budget increases this allocation to \$25,000.
5. **De Soto Days:** The De Soto Days allocations for 2022 is \$7,000.
- The allocation for the De Soto Days Committee is set at \$4,000 per year.
  - The Sheriff's contract services for the festival will be coded to the Law Enforcement fund so it is not subject to the property tax lid.
  - The City costs for the portable toilets, dumpsters, meeting room rentals, and cleanup & restoration costs will be coded to the De Soto Days line item.
  - The De Soto Days allocations are no longer a reimbursement program, but a direct grant to the Committee. This alleviates the need for the Committee to submit receipts to the City for reimbursement.
6. **Building Maintenance / Asset Management Funds:** The 2020 budget established building maintenance funds for several of the City's facilities, including the Community Center building and the Aquatic Center. Similarly, asset management funds are established for the water and sewer departments. The intent of these funds is to provide for the ongoing maintenance and upkeep of facilities and infrastructure on a long-term basis. The funds are kept separate from other general budget allocations, so they can be planned on a multi-year basis similar to the capital improvements fund. In addition to these funds, the 2022 budget introduces the Technology Fund, which is intended to establish a multi-year program to replace electronic devices like tablets and computers.
- 2022 allocations are as follows:
- Community Center: \$35,000
  - Aquatic Center: \$62,500
  - Water Department: \$65,000
  - Sewer Maintenance Fund: \$43,000
  - Technology Fund: \$6,000

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

## Line Item Details

### Department 100 - Administration

Line Item #	Title	Use of Funds
497000	Contingency	This item is not intended to be spent but serves as part our “Budget to Zero” policy, which gives the City the budget authority to spend down General Fund reserves if unforeseen expenses occur during the year.
497780	Contingency Expenditures	<p><b>Added Contingencies:</b> In addition to the annual \$750,000 contingency expenditure item that has been in our budget since 2018, the 2023 general fund budget includes an additional \$1 Million in contingency revenues and allocations to account for un-specified planning and building activities connected to Panasonic, Astra, and Flint. As of June, 2023, the projected end of year 2023 contingency revenues and expenses are as follows:</p> <p>2023 Contingency Revenues:</p> <ul style="list-style-type: none"> <li>• \$955,105: Panasonic Building Permit Fee</li> <li>• \$600,000: 1/3<sup>rd</sup> of Passthrough third-party Panasonic Building Inspections Reimbursement</li> <li>• <u>Total \$1,555,105</u></li> </ul> <p>2023 Contingency Expenses</p> <ul style="list-style-type: none"> <li>• \$33,000: Hire new Building Inspector prior to Jan 1, 2024</li> <li>• \$300,000: Consulting Services for Communications, EDC, and Public Relations</li> <li>• \$600,000: 1/3<sup>rd</sup> of Passthrough third-party Panasonic Building Inspections Reimbursement</li> <li>• \$453,130 Consulting Services for Communications, EDC, and Public Relations</li> <li>• <u>Total \$1,146,130</u></li> </ul> <p>Similarly, the 2024 general fund budget includes \$1.4 Million in offsetting contingencies, which are broken down as follows:</p> <p>2024 Contingency Revenues:</p> <ul style="list-style-type: none"> <li>• \$900,000: 1/2 of Passthrough Panasonic Building Inspections Reimbursement</li> <li>• \$500,000: Other development related fees</li> <li>• <u>Total \$1,400,000</u></li> </ul> <p>2024 Contingency Expenses</p> <ul style="list-style-type: none"> <li>• \$900,000: 1/2 of Passthrough Panasonic Building Inspections Reimbursement</li> <li>• \$500,000: Unanticipated expenses resulting from planning or other development applications (Flint, Astra)</li> <li>• <u>Total \$1,400,000</u></li> </ul> <p>There is also a \$350,000 offsetting contingency amount projected in 2025 to finish up the third-party Panasonic building inspections.</p>

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	Direct payments to employees for wages. The 2023 budget includes a new City Engineer/Public Works Director position.
49985	Transfer to Property Tax Relief 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.



**Department: 100 - Administration**

**Expense**

		<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
<b>AcctClass: 410 - Capital Outlay</b>					
0101-100-49700	Contingency	750,000.00	412,835.99	750,000.00	762,138.00
0101-100-49000	Lease Purchase Payments	-	2,930.27	-	12,150.00
0101-100-49780	Contingency Expenditures	-	-	1,000,000.00	1,400,000.00
<b>Total Capital Outlay</b>		<b>750,000.00</b>	<b>415,766.26</b>	<b>1,750,000.00</b>	<b>2,174,288.00</b>
<b>AcctClass: 420 - Commodities</b>					
0101-100-44310	Office Supplies	6,000.00	6,112.02	6,000.00	6,500.00
0101-100-44315	Office Equipment	3,500.00	2,611.88	16,000.00	10,000.00
0101-100-44510	Computer Software & Hardware	25,124.00	25,194.59	25,000.00	14,000.00
<b>Total Commodities</b>		<b>34,624.00</b>	<b>33,918.49</b>	<b>47,000.00</b>	<b>30,500.00</b>
<b>AcctClass: 430 - Contractual</b>					
0101-100-41200	Travel & Entertainment	2,500.00	1,340.11	1,000.00	2,500.00
0101-100-41210	Meals & Refreshments	6,000.00	8,512.93	1,500.00	8,000.00
0101-100-42000	Postage & Freight	2,000.00	5,105.54	600.00	5,300.00
0101-100-42050	Utilities	45,000.00	30,766.61	35,000.00	45,000.00
0101-100-42100	Uniforms	700.00	986.29	800.00	1,500.00
0101-100-42200	Printing & Advertisements	14,500.00	26,856.84	14,500.00	5,000.00
0101-100-42240	Publications & Subscriptions	-	-	-	1,000.00
0101-100-42250	Liability Insurance	110,000.00	118,178.71	110,000.00	120,000.00
0101-100-42260	Cereal Malt Beverage	300.00	-	300.00	300.00
0101-100-42500	De Soto Days	7,000.00	10,115.19	10,000.00	-
0101-100-42550	Election Expenses	15,000.00	12,104.68	-	-
0101-100-42600	July 4th	15,000.00	15,963.37	20,000.00	-
0101-100-42800	Economic Development	90,000.00	90,000.00	90,000.00	90,000.00
0101-100-43000	Dues & Membership Fees	20,000.00	21,900.70	20,000.00	20,000.00
0101-100-43300	Accounting Services	14,000.00	13,000.00	14,000.00	15,000.00
0101-100-43500	IT Services	20,000.00	18,779.36	36,000.00	-
0101-100-43600	Consulting Services	53,512.00	81,455.96	50,000.00	50,000.00
0101-100-43700	Training & School	1,500.00	1,857.94	1,500.00	2,500.00
0101-100-44200	Equipment Lease & Rentals	20,000.00	15,923.33	15,000.00	-
0101-100-44220	Misc Contractual Services	137,400.00	109,001.00	50,000.00	50,000.00
0101-100-44240	Community Events	25,000.00	29,663.84	50,000.00	-
0101-100-44246	Engineering Services	40,000.00	18,050.81	40,000.00	37,000.00
0101-100-44247	Alcohol Tax Funds	12,000.00	12,000.00	16,000.00	19,000.00
0101-100-44248	MPR Safety Expenses	5,000.00	5,968.26	-	7,000.00
<b>Total Contractual</b>		<b>656,412.00</b>	<b>647,531.47</b>	<b>576,200.00</b>	<b>479,100.00</b>
<b>AcctClass: 450 - Expenses</b>					
0101-100-41215	Employee Appreciation	4,000.00	4,358.41	4,000.00	5,000.00
0101-100-41300	Charitable Cont & Gifts	8,000.00	13,319.91	10,000.00	10,000.00
0101-100-43320	City Attorney Expenses	7,000.00	6,062.50	5,000.00	3,150.00
0101-100-43340	City Clerk Expenses	5,000.00	4,644.15	3,000.00	1,500.00
0101-100-43350	City Council Expenses	9,000.00	9,114.01	9,000.00	9,000.00
0101-100-43360	Communication Expenses	6,425.00	9,245.99	11,185.00	-
<b>Total Expenses</b>		<b>39,425.00</b>	<b>46,744.97</b>	<b>42,185.00</b>	<b>28,650.00</b>
<b>AcctClass: 470 - Personnel</b>					
0101-100-41100	Salaries & Wages	622,161.00	604,764.05	704,258.00	1,002,650.00
0101-100-41110	Overtime	20,000.00	34,554.28	13,500.00	35,500.00
0101-100-41140	FICA & Medicare	41,858.00	45,455.88	54,909.00	79,450.00
0101-100-41150	KPERS	54,418.00	61,076.51	66,497.00	103,650.00
<b>Total Personnel</b>		<b>738,437.00</b>	<b>747,309.92</b>	<b>839,164.00</b>	<b>1,221,250.00</b>

<b>AcctClass: 490 - Transfers</b>		<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
0101-100-49987	Transfer to Technology Fund	14,865.00	14,865.00	17,750.00	138,000.00
0101-100-49996	Transfer to Capital Improvement Fund	916,620.00	916,620.00	86,620.00	25,000.00
0101-100-49997	Transfer to Public Art Fund	-	-	25,000.00	25,000.00
0101-100-49985	Transfer to Property Tax Relief Fund				25,000.00
<b>Total Transfers</b>		<b>931,485.00</b>	<b>931,485.00</b>	<b>129,370.00</b>	<b>213,000.00</b>
<b>Total Expenses</b>		<b>3,150,383.00</b>	<b>2,822,756.11</b>	<b>3,383,919.00</b>	<b>4,146,788.00</b>

## Fund 101 General Fund Expenditures

### *Department 125 – Planning & Zoning*

#### *Line-Item Details*

Line Item #	Title	Use of Funds
44310	Office Supplies	Used to purchase office supplies and related materials for Planning and Code Enforcement.
44315	Office Equipment	Used to purchase and upgrade office equipment as needed.
44510	Computer Software / Hardware	Used to fund the scheduled replacement of computers. Item also used to purchase software licenses for Iworq, Microsoft, Arcview and others.
44700	Gasoline	For gasoline in code enforcement and city vehicles used by planning and Code Enforcement.
41200	Travel & Entertainment	For hotels, mileage, and other costs associated with out of town travel for City business.
41210	Meals & refreshments	Used for meals while traveling out of town.
42000	Postage & freight	Pays for postage used for Planning and Code Enforcement functions.
42050	Utilities	Pays for Cell phone usage.
42100	Uniform Fees	Allocations to each department for the purchase of uniform items, in accordance with the newly-implemented uniform policies.
42200	Printing And Advertisements	Planning materials, printing, publications and Scanning.
43000	Dues & Membership Fees	Fees for membership in organizations such as LKM, MARC, KCADC, and others.
43500	Data Processing	Office 365 memberships.
43700	Training/ School	For attending workshops, seminars, or other employee training.
43830	Planning Commission Training	Training and materials as needed for the Planning Commission.
44200	Misc. Contractual Services	Varies widely by year. Pays for unforeseen services needed for consultants, fees, scanning. This line item has been increased from \$4,000 in 2022 to \$17,400 in 2023 in anticipation of increased planning & zoning activities needing outsourced consulting services.



**Department: 125 - Planning & Zoning**

**Expense**

<b>AcctClass: 420 - Commodities</b>		<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
0101-125-44310	Office Supplies	500.00	602.56	600.00	600.00
0101-125-44315	Office Equipment	500.00	32.98	500.00	500.00
0101-125-44510	Computer Software & Hardware	1,420.00	649.31	2,000.00	2,670.00
<b>Total Commodities</b>		<b>2,420.00</b>	<b>1,284.85</b>	<b>3,100.00</b>	<b>3,770.00</b>
<b>AcctClass: 430 - Contractual</b>					
0101-125-41200	Travel & Entertainment	200.00	-	500.00	500.00
0101-125-41210	Meals & Refreshments	250.00	-	250.00	250.00
0101-125-42000	Postage & Freight	250.00	-	250.00	250.00
0101-125-42100	Uniforms	250.00	132.00	400.00	400.00
0101-125-42200	Printing & Advertisements	1,200.00	280.53	1,500.00	1,500.00
0101-125-43000	Dues & Membership Fees	1,000.00	-	1,000.00	1,000.00
0101-125-43500	IT Services	240.00	318.00	240.00	-
0101-125-43700	Training & School	500.00	-	1,500.00	1,500.00
0101-125-44220	Misc Contractual Services	17,000.00	8,774.00	11,760.00	11,760.00
<b>Total Contractual</b>		<b>20,890.00</b>	<b>9,504.53</b>	<b>17,400.00</b>	<b>17,160.00</b>
<b>AcctClass: 470 - Personnel</b>					
0101-125-41100	Salaries & Wages	103,950.00	102,655.33	105,871.00	113,320.00
0101-125-41110	Overtime	1,000.00	478.42	1,000.00	1,000.00
0101-125-41140	FICA & Medicare	7,646.00	7,898.82	8,176.00	8,750.00
0101-125-41150	KPERS	10,175.00	9,722.91	10,100.00	11,730.00
<b>Total Personnel</b>		<b>122,771.00</b>	<b>120,755.48</b>	<b>125,147.00</b>	<b>134,800.00</b>
<b>Total Expenses</b>		<b>146,081.00</b>	<b>131,544.86</b>	<b>145,647.00</b>	<b>155,730.00</b>

## 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 \$18,828 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.
45700	Mowing Contract	Pays for codes enforcement mowing of properties that are in violation of weed ordinances.
41100	Salaries & Wages	An additional building inspector position has been added to the 2024 budget. In the 2023 budget there was a combination position of codes enforcement/capital projects inspector but that position has been moved to the Street Department.

**Department: 150 - Building Inspections**

Expense		2022 Budget	2022 Actual	2023 Budget	2024 Budget
0101-150-48000	Capital Outlay	5,459.00	-	-	-
0101-150-49000	Lease Purchase Payments	-	-	9,984.00	18,828.00
<b>Total Capital Outlay</b>		<b>5,459.00</b>	<b>-</b>	<b>9,984.00</b>	<b>18,828.00</b>
<b>AcctClass: 420 - Commodities</b>					
0101-150-44310	Office Supplies	500.00	256.64	500.00	500.00
0101-150-44500	Tools & Equipment	500.00	664.95	1,500.00	1,500.00
0101-150-44510	Computer Software & Hardware	7,775.00	5,368.39	7,775.00	7,775.00
0101-150-44700	Gasoline	2,200.00	2,922.51	2,750.00	3,000.00
<b>Total Commodities</b>		<b>10,975.00</b>	<b>9,212.49</b>	<b>12,525.00</b>	<b>12,775.00</b>
<b>AcctClass: 430 - Contractual</b>					
0101-150-41200	Travel & Entertainment	800.00	850.90	800.00	1,200.00
0101-150-41210	Meals & Refreshments	250.00	92.51	250.00	250.00
0101-150-42050	Utilities	3,000.00	2,718.64	3,000.00	3,000.00
0101-150-42100	Uniforms	900.00	717.55	900.00	1,500.00
0101-150-42200	Printing & Advertisements	500.00	-	500.00	-
0101-150-42240	Publications & Subscriptions	-	-	-	5,750.00
0101-150-43000	Dues & Membership Fees	700.00	800.00	750.00	1,450.00
0101-150-43500	IT Services	720.00	714.20	720.00	-
0101-150-43700	Training & School	2,000.00	468.39	2,250.00	4,000.00
0101-150-44030	Contractual Equipment Maintenance	-	-	2,000.00	2,000.00
0101-150-44040	Contractual Vehicle Maintenance	2,000.00	-	-	-
0101-150-44220	Miscellaneous Contractual Services	8,015.00	4,692.00	5,000.00	-
0101-150-44230	Panasonic Third Party Contractual Services	-	-	-	-
0101-150-45700	Mowing Contract	7,000.00	10,920.00	7,000.00	9,000.00
<b>Total Contractual</b>		<b>25,885.00</b>	<b>21,974.19</b>	<b>23,170.00</b>	<b>28,150.00</b>
<b>AcctClass: 470 - Personnel</b>					
0101-150-41100	Salaries & Wages	247,066.00	244,432.65	247,017.00	240,270.00
0101-150-41110	Overtime	3,500.00	3,817.28	3,500.00	3,000.00
0101-150-41140	FICA & Medicare	17,562.00	18,072.21	19,165.00	18,620.00
0101-150-41150	KPERS	23,370.00	23,535.09	23,624.00	24,960.00
<b>Total Personnel</b>		<b>291,498.00</b>	<b>291,304.91</b>	<b>293,306.00</b>	<b>286,850.00</b>
<b>Total Expenses</b>		<b>333,817.00</b>	<b>322,491.59</b>	<b>338,985.00</b>	<b>346,603.00</b>

Fund 101 General Fund  
 Expenditures  
 Department 200 – Court

*Line-Item Details*

Line Item #	Title	Use of Funds
44310	Office Supplies	Used to purchase office supplies and related materials for court.
44510	Computer Software / Hardware	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. This item is increased significantly for 2023 to increase compensation for the 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.



**Department: 200 - Court**

**Expense**

<b>AcctClass: 420 - Commodities</b>		<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
0101-200-44310	Office Supplies	500.00	232.47	500.00	500.00
0101-200-44510	Computer Software & Hardware	4,200.00	4,165.09	5,500.00	500.00
<b>Total Commodities</b>		<b>4,700.00</b>	<b>4,397.56</b>	<b>6,000.00</b>	<b>1,000.00</b>
<b>AcctClass: 430 - Contractual</b>					
0101-200-42100	Uniform Fees	150.00	30.00	150.00	300.00
0101-200-42200	Printing & Advertisements	500.00	419.21	500.00	600.00
0101-200-43000	Dues & Membership Fees	200.00	125.00	100.00	125.00
0101-200-43200	Legal Services	12,000.00	7,000.00	8,500.00	13,000.00
0101-200-43250	Judge & Prosecutor	60,000.00	52,787.50	55,000.00	63,000.00
0101-200-43500	IT Services	240.00	258.00	240.00	-
0101-200-43700	Training & School	200.00	1,099.00	200.00	2,000.00
0101-200-44800	Court Fees	27,000.00	27,753.08	30,000.00	30,000.00
0101-200-45200	Prisoner Boarding	33,000.00	30,455.00	20,000.00	40,000.00
<b>Total Contractual</b>		<b>133,290.00</b>	<b>119,926.79</b>	<b>114,690.00</b>	<b>149,025.00</b>
<b>AcctClass: 470 - Personnel</b>					
0101-200-41100	Salaries & Wages	75,448.00	65,987.58	62,317.00	75,570.00
0101-200-41110	Overtime	2,600.00	8,719.37	2,600.00	2,600.00
0101-200-41140	FICA & Medicare	4,364.00	5,600.78	4,966.00	5,980.00
0101-200-41150	KPERS	5,807.00	6,959.69	6,122.00	8,020.00
<b>Total Personnel</b>		<b>88,219.00</b>	<b>87,324.05</b>	<b>76,005.00</b>	<b>92,170.00</b>
<b>Total Expenses</b>		<b>226,209.00</b>	<b>211,648.40</b>	<b>196,695.00</b>	<b>242,195.00</b>

## Fund 101 General Fund Expenditures

### *Department 250 – Community Center*

Community Center budget for 2024 continues a transfer to the “Community Center Building Maintenance Fund” that was started in 2020. This fund is intended to serve as a source for a long-term asset management program for the facility. Much like a Capital Improvements Fund, the building maintenance fund will carry over from year to year, and we will program improvements on a multi-year basis. Maintenance & improvement items for future years will be prioritized based on long-term needs.

Line Item #	Title	Use of Funds
49110	Electric Utility Loan	Payment to the electric utility fund for the 2020 purchase of a pickup. \$8,103.
49991	Transfer to Community Center Building Maintenance Fund	Multi-year Building preservation and maintenance program.
44310	Office Supplies	Used to purchase office supplies for Building Maintenance Technician/Monitors
45900	Sand & Salt	Ice Melt
46400	Building Improvements/Maintenance	Materials needed to maintain and upgrade the facility. Typically not used for big project items.
43700	Training / School	For attending workshops, seminars, or other employee training.
44020	Contractual Building Maint & Repair	Pays for annual inspections and work completed by contractors
44050	Cleaning Services	Cleaning Services performed by contractor at City Hall
44200	Equipment Lease & Rentals	Rental of Equipment
44220	Misc. Contractual	Varies widely by year. Pays for unforeseen services needed
41100	Salaries & Wages	Direct payments to employees for wages. The 2024 budget includes the addition of a part time building maintenance position.



**Department: 250 - Community Center**

**Expense**

		<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
<b>AcctClass: 410 - Capital Outlay</b>					
0101-250-49110	Electric Utility Loan	8,103.09	8,103.09	8,103.00	-
<b>Total Capital Outlay</b>		<b>8,103.09</b>	<b>8,103.09</b>	<b>8,103.00</b>	<b>-</b>
<b>AcctClass: 420 - Commodities</b>					
0101-250-44310	Office Supplies	100.00	14.60	100.00	100.00
0101-250-44315	Office Equipment	250.00	19.94	250.00	250.00
0101-250-44320	Cleaning Supplies	5,000.00	5,686.49	6,000.00	6,500.00
0101-250-44500	Tools & Equipment	2,000.00	6,328.18	3,000.00	3,500.00
0101-250-44501	Safety Supplies	600.00	66.48	750.00	750.00
0101-250-44530	Furniture & Fixtures	500.00	13.09	750.00	750.00
0101-250-44700	Gasoline	1,250.00	2,223.67	2,500.00	2,750.00
0101-250-45900	Sand & Salt	850.00	712.60	850.00	850.00
0101-250-46000	Equipment Maintenance	500.00	1,645.63	500.00	1,000.00
0101-250-46400	Building Repair & Maintenance	20,000.00	15,420.60	20,000.00	20,000.00
0101-250-47200	Grass Seed-Weed Control-Fertilizer	250.00	-	250.00	250.00
0101-250-47510	Landscaping	250.00	865.21	500.00	750.00
0101-250-47650	Seasonal Decorations	250.00	17.09	250.00	250.00
<b>Total Commodities</b>		<b>31,800.00</b>	<b>33,013.58</b>	<b>35,700.00</b>	<b>37,700.00</b>
<b>AcctClass: 430 - Contractual</b>					
0101-250-42050	Utilities	23,000.00	27,123.29	23,000.00	35,000.00
0101-250-42100	Uniforms	1,400.00	939.99	1,400.00	1,400.00
0101-250-43500	IT Services	384.00	306.00	300.00	-
0101-250-43700	Training & School	500.00	-	500.00	500.00
0101-250-44020	Contractual Building Maintenance	2,500.00	5,548.61	5,000.00	9,000.00
0101-250-44040	Contractual Vehicle Maintenance	1,000.00	-	1,000.00	1,000.00
0101-250-44200	Equipment Lease & Rentals	1,250.00	-	1,500.00	1,500.00
0101-250-44220	Miscellaneous Contractual Services	17,500.00	14,205.93	10,000.00	15,000.00
<b>Total Contractual</b>		<b>47,534.00</b>	<b>48,123.82</b>	<b>42,700.00</b>	<b>63,400.00</b>
<b>AcctClass: 490 - Transfers</b>					
0101-250-49991	Transfer to Community Center Bldg	35,000.00	35,000.00	40,000.00	40,000.00
<b>Total Transfers</b>		<b>35,000.00</b>	<b>35,000.00</b>	<b>40,000.00</b>	<b>40,000.00</b>
<b>AcctClass: 470 - Personnel</b>					
0101-250-41100	Salaries & Wages	112,660.00	110,776.69	107,243.00	161,810.00
0101-250-41110	Overtime	1,500.00	1,390.33	1,500.00	1,500.00
0101-250-41140	FICA & Medicare	7,662.00	8,178.97	8,319.00	12,500.00
0101-250-41150	KPERS	9,289.00	9,768.58	9,319.00	13,180.00
<b>Total Personnel</b>		<b>131,211.00</b>	<b>130,114.57</b>	<b>126,381.00</b>	<b>188,990.00</b>
<b>Total Expenses</b>		<b>253,648.09</b>	<b>254,355.06</b>	<b>252,884.00</b>	<b>330,090.00</b>

**Department: 300 - Employee Benefits**

**Expense**

**AcctClass: 470 - Personnel**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
0101-300-41135 HSA	47,500.00	42,916.29	49,000.00	52,500.00
0101-300-41160 Health Insurance	306,880.00	246,583.46	319,332.00	444,679.58
0101-300-41170 SUTA	1,783.00	1,989.45	1,978.00	25,856.21
0101-300-41190 Workers Compensation	53,503.00	22,088.94	59,332.00	81,195.10
<b>Total Employee Benefits</b>	<b>409,666.00</b>	<b>313,578.14</b>	<b>429,642.00</b>	<b>604,230.89</b>

---

# Fund 101 General Fund Expenditures

## *Department 300 – Employee Benefits*

The Employee Benefits Fund pays for our health insurance benefits for our employees. After two consecutive years of double-digit increases in 2019 and 2020, the 2021 increase moderated to 4.8% and the 2022 increase was even smaller at about 2.5%. 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.

We therefore intend to continue our membership in the Midwest Public Risk (MPR) self-insurance pool for the 2023-2024 plan year, which started July 1. Until the past two years MPR has significantly stabilized health insurance benefits and premiums since we started with the group.

Employee health insurance benefits to employees include:

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

## Fund 101 General Fund

### Expenditures *Department 400 – Streets*

The 2024 Street Department budget is approximately \$350,000 more than 2023. This is largely due to a \$200,000 increase in the Road Maintenance program needed to authorize 2024 expenditures that went unspent in 2023..

#### *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. Fuel prices necessitate a substantial increase to this line item in 2023 and 2024.
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.
45750	Road Maintenance Program	The proposed 2024 Street Department budget includes 750,000 for this effort. \$200,000 of that amount represents unspent funds from 2023, so the overall policy commitment to an annual program that allocates approximately \$550,000 continues. We have discussed moving closer to a fully-funded pavement management program, which has been estimated at approximately \$750,000 per year, however this is not possible without a corresponding increase to the mill levy.
41100	Salaries & Wages	Direct payments to employees for wages.



Department: 400 - Street

Expense	2022 Budget	2022 Actual	2023 Budget	2024 Budget
0101-400-45750 Road Maintenance Program	500,000.00	557,385.03	550,000.00	750,000.00
0101-400-49000 Lease Purchase Payments	73,407.00	64,815.82	88,323.00	92,929.96
0101-400-49110 Electric Utility Payments	126,027.00	82,964.06	88,373.00	89,613.01
<b>Total Capital Outlay</b>	<b>699,434.00</b>	<b>705,164.91</b>	<b>726,696.00</b>	<b>932,542.97</b>
<b>AcctClass: 420 - Commodities</b>				
0101-400-44310 Office Supplies	2,000.00	3,828.71	2,000.00	3,500.00
0101-400-44320 Cleaning Supplies	1,500.00	2,615.51	1,500.00	750.00
0101-400-44350 Chemicals	1,200.00	1,284.20	1,200.00	1,200.00
0101-400-44500 Tools & Equipment	7,000.00	12,555.31	7,000.00	17,000.00
0101-400-44501 Safety Supplies	4,000.00	4,857.82	4,000.00	5,000.00
0101-400-44510 Computer Software & Hardware	3,000.00	2,033.88	3,000.00	-
0101-400-44600 Repair Parts	1,200.00	3,842.09	1,200.00	4,000.00
0101-400-44700 Gasoline	35,000.00	34,100.57	45,000.00	45,000.00
0101-400-45800 Street Repair Supplies	15,000.00	17,190.81	15,000.00	17,500.00
0101-400-45900 Sand & Salt	40,000.00	56,478.65	50,000.00	50,000.00
0101-400-45910 Street Rock	13,000.00	20,176.95	18,000.00	25,000.00
0101-400-45920 Asphalt	80,000.00	33,880.68	80,000.00	75,000.00
0101-400-46000 Equipment Maintenance	-	758.39	-	-
0101-400-46300 Street Sign & Posts	9,000.00	14,162.80	15,000.00	17,500.00
0101-400-46400 Building Repair & Maintenance	12,000.00	15,638.15	12,000.00	15,000.00
0101-400-46700 Radio Equipment	-	954.60	700.00	-
<b>Total Commodities</b>	<b>223,900.00</b>	<b>224,359.12</b>	<b>255,600.00</b>	<b>276,450.00</b>
<b>AcctClass: 430 - Contractual</b>				
0101-400-41210 Meals & Refreshments	800.00	2,918.13	1,000.00	3,000.00
0101-400-42050 Utilities	23,000.00	25,314.95	24,000.00	30,000.00
0101-400-42100 Uniforms	5,000.00	6,683.59	5,000.00	8,000.00
0101-400-42200 Printing & Advertisements	200.00	35.00	200.00	200.00
0101-400-43000 Dues & Membership Fees	1,500.00	1,190.00	1,500.00	2,000.00
0101-400-43500 IT Services	912.00	1,083.77	960.00	-
0101-400-43700 Training & School	3,500.00	3,255.49	3,500.00	4,500.00
0101-400-44020 Contractual Building Maintenance	4,000.00	9,486.27	4,000.00	10,000.00
0101-400-44040 Contractual Vehicle Maintenance	30,000.00	11,407.34	30,000.00	15,000.00
0101-400-44060 Shop Maintenance & Repairs	100,000.00	124,714.13	100,000.00	100,000.00
0101-400-44110 Dust Control	1,000.00	-	1,000.00	1,000.00
0101-400-44120 Hauling	5,000.00	5,980.25	7,000.00	7,000.00
0101-400-44130 Street Sealing	10,000.00	-	10,000.00	10,000.00
0101-400-44140 Street Sweeping	9,000.00	3,250.00	9,000.00	9,000.00
0101-400-44150 Tree Trimming	15,000.00	39,225.00	19,000.00	20,000.00
0101-400-44160 Striping	10,000.00	8,545.00	10,000.00	10,000.00
0101-400-44200 Equipment Lease & Rentals	15,000.00	3,123.28	10,000.00	10,000.00
0101-400-44220 Misc Contractual Services	35,000.00	19,158.21	35,000.00	35,000.00
0101-400-45400 Street Lighting	70,000.00	66,849.24	80,000.00	80,000.00
0101-400-45700 Mowing Contract	44,000.00	80,810.00	50,000.00	88,500.00
0101-400-45720 Emergency Preparedness	-	-	-	6,000.00
<b>Total Contractual</b>	<b>382,912.00</b>	<b>413,029.65</b>	<b>401,160.00</b>	<b>449,200.00</b>
<b>AcctClass: 470 - Personnel</b>				
0101-400-41100 Salaries & Wages	422,511.00	427,687.00	339,617.00	456,100.00
0101-400-41110 Overtime	20,000.00	9,626.42	19,000.00	19,700.00
0101-400-41140 FICA & Medicare	30,027.00	33,509.64	27,434.00	36,400.00
0101-400-41150 KPERS	38,838.00	41,000.35	32,780.00	47,500.00
<b>Total Personnel</b>	<b>511,376.00</b>	<b>516,691.46</b>	<b>418,831.00</b>	<b>559,700.00</b>
<b>Total Expenses</b>	<b>1,817,622.00</b>	<b>1,859,245.14</b>	<b>1,802,287.00</b>	<b>2,217,892.97</b>

## Fund 101 General Fund Expenditures

### *Department 500 – Community Outreach*

The Community Outreach is a new department in the general Fund budget for 2024 that is focused on communications and events. Previous budget allocations from various line items in the General Fund have been moved to this department and consolidated. With two employees, consulting services, and special events being funded the total expenditures for the department are just under \$600,000. These costs were previously included in budget line items for other funds. Roughly \$275,000 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 \$5,500 allocation includes
44510	Computer Software/Hardware	This item funds continued software licenses for Canva, Survey Monkey, Adobe, and other programs. It also includes a \$4,000 allocation for camera and AV meeting equipment.
44210	External Communications	This line item will fund periodic communications efforts including the quarterly newsletter, utility billing updates, website maintenance, and e-mail distributions.
41200	Travel & Entertainment	The 2024 allocation includes attendance at three separate conferences throughout the year.
43700	Training & School	This allocation of \$8,860 funds attendance at three separate conferences throughout the year.
43600	Consulting Services	The 2024 line item for consulting services includes the continuance of services with Shockey Consulting and Mays Communications for continued support associated with economic development, community planning, and public 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 2024, 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>• Promotion &amp; Advertising</li> </ul>



**Department: 500 - Community Outreach**

**Expense**

<b>AcctClass: 420 - Commodities</b>		<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
0101-500-44310	Office Supplies	-	-	-	1,000.00
0101-500-44315	Office Equipment	-	-	-	5,500.00
0101-500-44510	Computer Software & Hardware	-	-	-	5,120.00
<b>Total Commodities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>11,620.00</b>
<b>AcctClass: 430 - Contractual</b>					
0101-500-41200	Travel & Entertainment	-	-	-	5,950.00
0101-500-41210	Meals & Refreshments	-	-	-	570.00
0101-500-42100	Uniforms	-	-	-	600.00
0101-500-42200	Printing & Advertisements	-	-	-	2,500.00
0101-500-42240	Publications & Subscriptions	-	-	-	485.00
0101-500-42500	De Soto Days	-	-	-	11,000.00
0101-500-42600	4th of July	-	-	-	20,000.00
0101-500-43000	Dues & Membership Fees	-	-	-	1,025.00
0101-500-43600	Consulting Services	-	-	-	250,000.00
0101-500-43700	Training & School	-	-	-	8,860.00
0101-500-44210	External Communications	-	-	-	53,550.00
0101-500-44240	Community Events	-	-	-	50,000.00
0101-500-44270	Citizen Survey	-	-	-	15,000.00
0101-500-44280	Community Outreach	-	-	-	6,000.00
<b>Total Contractual</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>425,540.00</b>
<b>AcctClass: 470 - Personnel</b>					
0101-100-41100	Salaries & Wages	-	-	-	130,100.00
0101-100-41110	Overtime	-	-	-	5,000.00
0101-100-41140	FICA & Medicare	-	-	-	10,329.93
0101-100-41150	KPERS	-	-	-	13,854.26
<b>Total Personnel</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>159,284.19</b>
<b>Total Expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>596,444.19</b>

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

The Parks Department budget for 2024 totals \$592,226 which is \$62,856 more than 2023, representing a 12% increase.

### *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. Includes Instructors and Officials as well. For 2023, a new full time Recreation Specialist position has been added.
49986	Transfer To Parks Maintenance	Funding allocation for the new Parks Maintenance Fund.

**Department: 600 - Parks & Recreation**

**Expense**

		<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
<b>AcctClass: 410 - Capital Outlay</b>					
0101-600-49000	Lease Purchase Payments	6,040.00	6,039.72	21,772.00	26,526.00
0101-600-49110	Electric Utility Loan	17,030.00	6,954.25	6,040.00	-
<b>Total Capital Outlay</b>		<b>23,070.00</b>	<b>12,993.97</b>	<b>27,812.00</b>	<b>26,526.00</b>
<b>AcctClass: 420 - Commodities</b>					
0101-600-43900	Animal Control	5,500.00	4,251.92	5,500.00	5,500.00
0101-600-44310	Office Supplies	1,000.00	242.80	1,000.00	1,000.00
0101-600-44315	Office Equipment	250.00	251.00	250.00	500.00
0101-600-44320	Cleaning Supplies	1,500.00	1,266.47	1,750.00	2,000.00
0101-600-44330	Recreation Supplies	17,000.00	18,952.00	17,000.00	22,000.00
0101-600-44360	Special Events	750.00	-	750.00	750.00
0101-600-44380	Concessions	3,000.00	1,520.04	3,500.00	4,000.00
0101-600-44390	Concession Equipment	500.00	-	50.00	500.00
0101-600-44500	Tools & Equipment	1,750.00	996.31	1,750.00	1,750.00
0101-600-44501	Safety Supplies	750.00	1,157.63	750.00	1,000.00
0101-600-44510	Computer Software & Hardware	3,700.00	1,673.68	3,700.00	500.00
0101-600-44600	Repair Parts	500.00	-	500.00	500.00
0101-600-44700	Gasoline	5,500.00	5,951.65	6,000.00	7,500.00
0101-600-45900	Sand & Salt	500.00	-	500.00	500.00
0101-600-45910	Street Rock	-	-	5,000.00	5,000.00
0101-600-46000	Equipment Maintenance	1,500.00	540.50	1,500.00	1,500.00
0101-600-46200	Contractual Vehicle Maintenance	-	-	-	-
0101-600-46400	Building Repair & Maintenance	2,000.00	657.34	2,000.00	2,000.00
0101-600-47100	Park Maintenance	10,000.00	3,392.99	10,000.00	10,000.00
0101-600-47150	Ballfield Maintenance & Repair Supplies	10,000.00	8,326.86	10,000.00	10,000.00
0101-600-47200	Grass Seed-Weed Control-Fertilizer	2,000.00	657.34	2,500.00	2,500.00
0101-600-47510	Landscaping	500.00	87.48	750.00	750.00
0101-600-47650	Seasonal Decorations	500.00	-	500.00	500.00
<b>Total Commodities</b>		<b>68,700.00</b>	<b>49,926.01</b>	<b>75,250.00</b>	<b>80,250.00</b>
<b>AcctClass: 430 - Contractual</b>					
0101-600-41200	Travel & Entertainment	100.00	-	100.00	100.00
0101-600-41210	Meals & Refreshments	150.00	47.13	150.00	150.00
0101-600-42050	Utilities	12,000.00	11,697.48	12,000.00	15,000.00
0101-600-42100	Uniforms	2,000.00	1,748.09	2,000.00	2,200.00
0101-600-42200	Printing & Advertisements	500.00	353.98	500.00	500.00
0101-600-43000	Dues & Membership Fees	1,000.00	720.00	1,000.00	1,500.00
0101-600-43500	IT Services	336.00	354.00	336.00	-
0101-600-43700	Training & School	1,000.00	660.00	1,000.00	1,500.00
0101-600-44020	Contractual Building Maintenance	500.00	68.45	500.00	500.00
0101-600-44030	Contractual Equipment Maintenance	250.00	-	250.00	250.00
0101-600-44040	Contractual Vehicle Maintenance	3,000.00	24.00	3,000.00	3,000.00
0101-600-44200	Equipment Lease & Rentals	5,000.00	4,020.87	6,000.00	6,000.00
0101-600-44220	Misc Contractual Services	7,500.00	9,439.49	7,500.00	7,500.00
0101-600-44340	Officials & Instructors	1,300.00	1,151.50	2,000.00	2,250.00
0101-600-45700	Mowing Contract	35,000.00	42,655.00	45,000.00	50,000.00
<b>Total Contractual</b>		<b>69,636.00</b>	<b>72,939.99</b>	<b>81,336.00</b>	<b>90,450.00</b>
<b>AcctClass: 450 - Expenses</b>					
0101-600-48600	Sales Tax Payable	400.00	294.82	400.00	500.00
<b>Total Misc. Expenses</b>		<b>400.00</b>	<b>294.82</b>	<b>400.00</b>	<b>500.00</b>
<b>AcctClass: 470 - Personnel</b>					
0101-600-41100	Salaries & Wages	216,812.00	210,906.77	258,327.00	298,600.00
0101-600-41110	Overtime	7,000.00	8,948.32	8,500.00	9,000.00
0101-600-41140	FICA & Medicare	15,439.00	15,781.00	20,412.00	23,600.00
0101-600-41150	KPERS	17,490.00	18,909.50	22,333.00	28,300.00
<b>Total Personnel</b>		<b>256,741.00</b>	<b>255,272.61</b>	<b>309,572.00</b>	<b>359,500.00</b>

**AcctClass: 490 - Transfers**

0101-600-49986	Transfer to Parks Maintenance Fund	-	-	35,000.00	35,000.00
<b>Total Transfers</b>		<b>-</b>	<b>-</b>	<b>35,000.00</b>	<b>35,000.00</b>
<b>Total Expenses</b>		<b>418,547.00</b>	<b>391,427.40</b>	<b>529,370.00</b>	<b>592,226.00</b>

## Fund 101 General Fund Expenditures

### *Department 700 – Pool*

#### *Line-Item Details*

Line Item #	Title	Use of Funds
49990	Transfer to Aquatic Center Maintenance Fund	Multi-year Building preservation and maintenance program. Previous year’s maintenance contingency and capital outlay allocations are now contained within this line item.
44310	Office Supplies	Used to purchase office supplies for Aquatic Center
44350	Chemicals	Chlorine and Acid to maintain the pool water chemistry
44360	Special Events	Items purchased for special events a few times per summer
44510	Computer Software/Hardware	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.

INSERT HERE

**Department: 700 - Aquatic Center**

**Expense**

		<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
<b>AcctClass: 410 - Capital Outlay</b>					
0101-700-48000	Capital Outlay	75,000.00	74,990.00	-	-
<b>Total Capital Outlay</b>		<b>75,000.00</b>	<b>74,990.00</b>	<b>-</b>	<b>-</b>
<b>AcctClass: 420 - Commodities</b>					
0101-700-44310	Office Supplies	250.00	669.02	250.00	500.00
0101-700-44320	Cleaning Supplies	1,500.00	698.54	1,500.00	1,500.00
0101-700-44350	Chemicals	25,000.00	19,397.85	35,000.00	35,000.00
0101-700-44360	Special Events	750.00	372.52	750.00	750.00
0101-700-44380	Concessions	14,000.00	14,543.17	14,000.00	16,000.00
0101-700-44390	Concession Equipment	500.00	-	500.00	500.00
0101-700-44500	Tools & Equipment	1,500.00	-	1,500.00	1,500.00
0101-700-44501	Safety Supplies	1,500.00	310.06	1,500.00	1,500.00
0101-700-44510	Computer Software & Hardware	3,500.00	2,067.86	3,500.00	3,500.00
0101-700-44600	Repair Parts	1,500.00	379.98	1,500.00	1,500.00
0101-700-46000	Equipment Maintenance	1,500.00	3,744.48	2,000.00	2,500.00
0101-700-46400	Building Repair & Maintenance	3,500.00	2,315.27	5,000.00	5,000.00
0101-700-47400	Pool Maintenance	4,000.00	11,305.15	4,000.00	4,000.00
0101-700-47500	Pool Supplies	600.00	1,361.30	600.00	1,000.00
0101-700-47510	Landscaping	500.00	-	500.00	500.00
<b>Total Commodities</b>		<b>60,100.00</b>	<b>57,165.20</b>	<b>72,100.00</b>	<b>75,250.00</b>
<b>AcctClass: 430 - Contractual</b>					
0101-700-41200	Travel & Entertainment	-	-	-	-
0101-700-41210	Meals & Refreshments	300.00	149.85	350.00	350.00
0101-700-42050	Utilities	17,000.00	17,259.01	17,000.00	19,000.00
0101-700-42100	Uniforms	3,000.00	3,291.91	3,500.00	4,300.00
0101-700-42200	Printing & Advertisements	-	-	-	-
0101-700-43000	Dues & Membership Fees	750.00	220.00	750.00	750.00
0101-700-43500	IT Services	240.00	276.40	300.00	-
0101-700-43700	Training & School	2,450.00	1,067.26	1,500.00	1,500.00
0101-700-44200	Equipment Lease & Rentals	500.00	-	500.00	500.00
0101-700-44220	Misc Contractual Services	7,000.00	5,942.00	2,000.00	7,000.00
<b>Total Contractual</b>		<b>31,240.00</b>	<b>28,206.43</b>	<b>25,900.00</b>	<b>33,400.00</b>
<b>AcctClass: 450 - Expenses</b>					
0101-700-48600	Sales Tax Payable	1,650.00	1,929.49	1,750.00	2,200.00
<b>Total Misc. Expenses</b>		<b>1,650.00</b>	<b>1,929.49</b>	<b>1,750.00</b>	<b>2,200.00</b>
<b>AcctClass: 470 - Personnel</b>					
0101-700-41100	Salaries & Wages	220,827.00	216,521.01	205,077.00	228,300.00
0101-700-41110	Overtime	5,000.00	6,369.56	5,000.00	5,000.00
0101-700-41140	FICA & Medicare	15,746.00	16,631.85	16,071.00	17,900.00
0101-700-41150	KPERS	6,700.00	6,994.30	6,608.00	8,600.00
<b>Total Personnel</b>		<b>248,273.00</b>	<b>246,516.72</b>	<b>232,756.00</b>	<b>259,800.00</b>
<b>AcctClass: 490 - Transfers</b>					
0101-700-49990	Transfer From Aquatic Center Maintenance	30,000.00	30,000.00	30,000.00	30,000.00
<b>Total Transfers</b>		<b>30,000.00</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>30,000.00</b>
<b>Total Expenses</b>		<b>446,263.00</b>	<b>438,807.84</b>	<b>362,506.00</b>	<b>400,650.00</b>

## Fund 101 General Fund Expenditures

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

The Internal Services department (or Shop) is a fund we use to allocate dollars between departments to maintain and repair vehicles and equipment.

### *Line-Item Details*

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



INSERT HERE

*Department 800 – Shop*

*BUDGET WORKSHEETS*

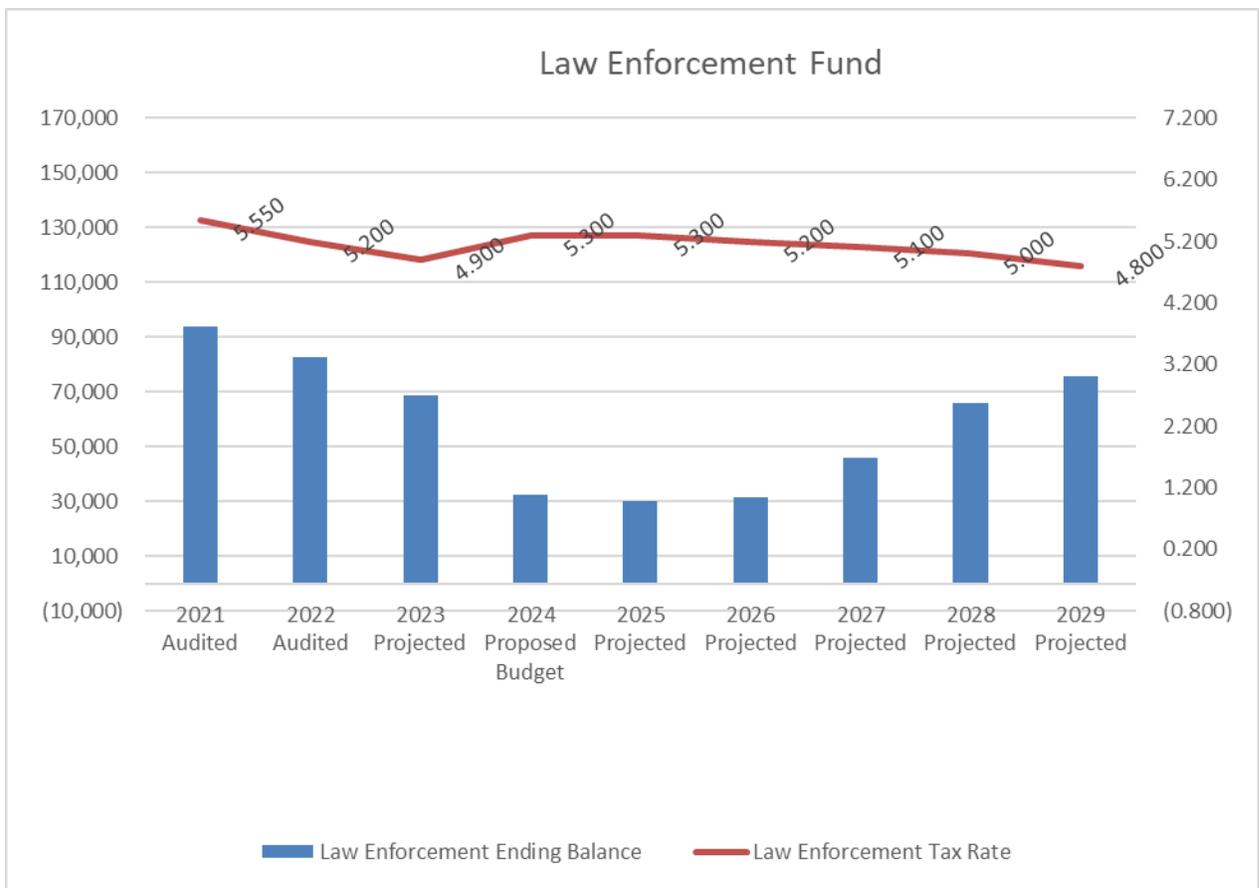


## Fund 201 - Law Enforcement

We continue our long-standing relationship with the Johnson County Sheriff's Office under a contractual arrangement for law enforcement services. The agreement for law enforcement services is renewed at the first of each year, and the 2021 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, late last year we were informed by the Sheriff's office that the service contract would increase significantly in 2024. Due largely to wage and compensation increases approved by the Johnson County Board of Commissioners, current estimates for the 2024 contract are approximately \$735,000, representing a 22% increase from the 2023 contract of \$595,000. The draft 2024 budget includes a \$750,000 appropriation for the contract. As a result of this cost increase, the mill levy for the law enforcement fund must increase by 0.5 mills from 4.9 to 5.3 mills.

Future projections for the Law Enforcement Fund are provided in the 5-Year Financial Forecast section of this budget. Year-end fund balances through 2029 are shown graphically below.





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

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
<b>AcctClass: 310 - Taxes</b>				
0201-000-31100 Ad Valorem	500,926.40	481,117.11	531,594.00	641,095.00
0201-000-31101 Delinquent Real Estate Taxes	6,000.00	8,387.78	5,000.00	6,000.00
0201-000-31500 Motor Vehicle Tax	42,801.00	43,640.57	42,631.00	43,000.00
0201-000-31600 Recreational Vehicle Tax	640.00	671.28	696.00	700.00
0201-000-31610 Watercraft	-	261.66	-	-
0201-000-31650 Heavy Truck Tax	165.00	165.99	176.00	100.00
0201-000-31660 Commercial Vehicle Tax	890.00	1,222.26	1,183.00	1,200.00
0201-000-31801 Delinquent Personal Taxes	-	-	-	-
0201-000-31870 Astra CID Payment				25,000.00

**Total Revenues** 551,422.40 535,466.65 581,280.00 717,095.00

**Expense**

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

**Total Capital Outlay** 4,000.00 - 4,000.00 4,000.00

<b>AcctClass: 430 - Contractual</b>				
0201-000-47700 Payment To Johnson Co Sheriff	556,000.00	546,374.50	591,381.00	746,000.00

**Total Contractual** 556,000.00 546,374.50 591,381.00 746,000.00

**Total Expenses** 560,000.00 546,374.50 595,381.00 750,000.00

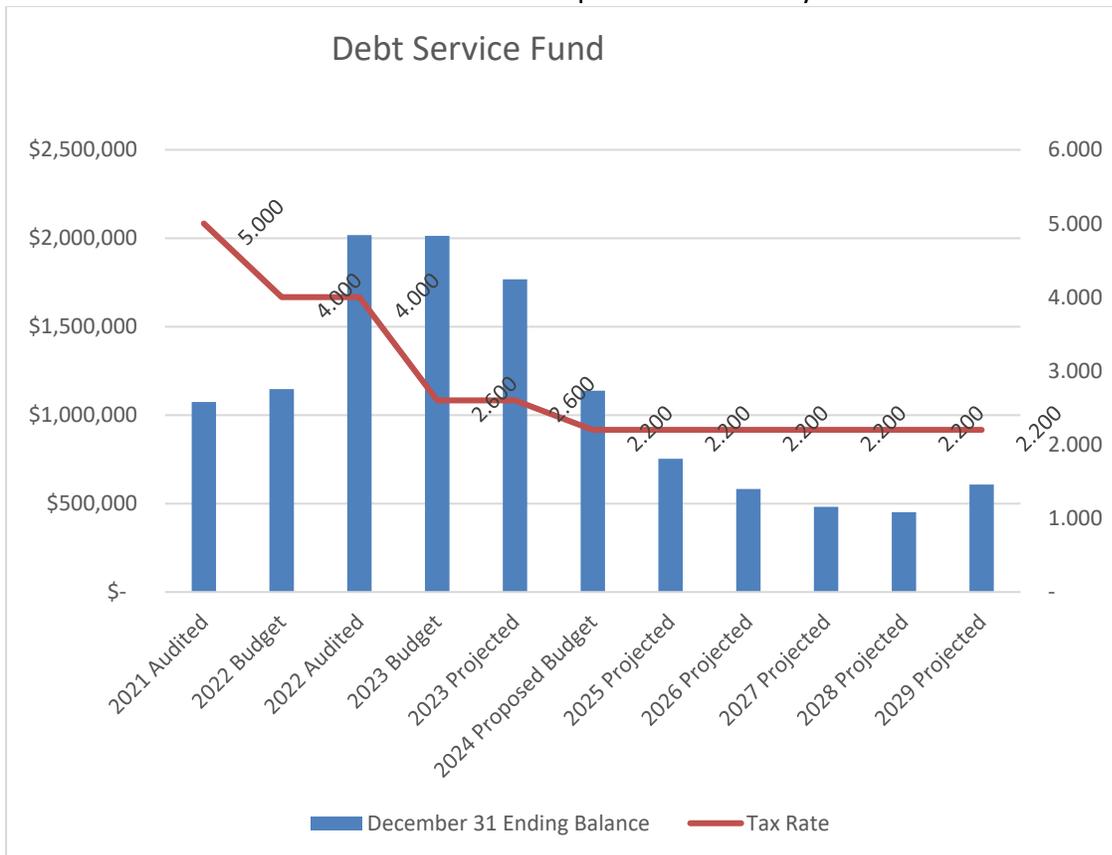
## Fund 301 - Debt Service

The proposed 2024 mill levy for the debt service fund is 2.2 Mills. This is down from 2.6 mills in 2023. 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 the following:

- The \$12.5 Million bond issue completed in December of 2022 for water and sewer treatment plant upgrades.
- \$1.75 Million bond issue in 2024 for the replacement of the 83<sup>rd</sup> Stret Bridge just west of Kickapoo.
- Benefit District payments for the 87<sup>th</sup> Street recreation path, assuming \$500,000 total cost for 10 years at a 3% interest rate.
- A \$5 Million capital improvements bond in 2024.
- \$51 Million bind in 2024 for the water and sewer treatment plant upgrades.

The 5-year projections for the fund show that we can reduce the mill levy 2.30 mills while maintaining fund balance above \$450,000. Unlike the General Fund, there is little reason to maintain large fund balances in this fund because unforeseen expenses are a rarity.





**Fund: 0301 - Debt Services**

**Department: 000 - Non-Departmental**

**Revenue**

<b>AcctClass: 310 - Taxes</b>		<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
0301-000-31100	Ad Valorem	385,328.00	371,344.42	280,440.00	266,451.00
0301-000-31101	Delinquent Real Estate Taxes	3,000.00	7,182.57	6,000.00	6,000.00
0301-000-31350	City Add'l Sales Tax	567,000.00	516,101.70	655,750.00	750,300.00
0301-000-31500	Motor Vehicle Tax	38,558.00	37,724.03	32,790.00	33,000.00
0301-000-31600	Recreational Vehicle Tax	576.00	585.05	535.00	576.00
0301-000-31610	Watercraft	-	236.17	-	-
0301-000-31650	Heavy Truck Tax	149.00	119.06	136.00	-
0301-000-31660	Commercial Vehicle Tax	802.00	1,094.47	910.00	927.00
0301-000-31800	Specials	-	165.00	-	-
<b>Total Taxes</b>		<b>995,413.00</b>	<b>934,552.47</b>	<b>976,561.00</b>	<b>1,057,254.00</b>
<b>AcctClass: 325 - Interest</b>					
0301-000-36112	Interest Earnings	10,000.00	14,696.78	10,000.00	50,000.00
<b>Total Interest</b>		<b>10,000.00</b>	<b>14,696.78</b>	<b>10,000.00</b>	<b>50,000.00</b>
<b>AcctClass: 390 - Miscellaneous</b>					
0301-000-35114	Bond Proceeds	-	960,799.60	-	-
0301-000-?????	ASTRA Benefit District	-	-	-	12,000,000.00
<b>Total Misc. Revenues</b>		<b>-</b>	<b>960,799.60</b>	<b>-</b>	<b>12,000,000.00</b>
<b>AcctClass: 399 - Transfers</b>					
0301-000-39984	Transfer From Capital Improvement	35,000.00	35,000.00	35,000.00	35,000.00
0301-000-39990	Transfer From Water	465,952.00	390,334.00	390,334.00	250,000.00
0301-000-39991	Transfer From Sewer	140,000.00	140,000.00	140,000.00	65,000.00
0301-000-39995	Transfer From Special Hwy	15,000.00	15,000.00	15,000.00	25,000.00
0301-000-39996	Transfer From Water Development	20,000.00	20,000.00	20,000.00	20,000.00
0301-000-39998	Transfer From Sewer Development	42,000.00	42,000.00	44,000.00	45,000.00
<b>Total Transfers</b>		<b>717,952.00</b>	<b>642,334.00</b>	<b>644,334.00</b>	<b>440,000.00</b>
<b>Total Revenues</b>		<b>1,723,365.00</b>	<b>2,552,382.85</b>	<b>1,630,895.00</b>	<b>13,547,254.00</b>
<b>Expense</b>					
<b>AcctClass: 430 - Contractual</b>					
0301-000-44583	ASTRA Benefit District P&I	-	-	-	12,000,000.00
<b>Total Contractual</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>12,000,000.00</b>
<b>AcctClass: 450 - Expenses</b>					
0301-000-48200	Bond Principal	1,007,713.28	1,075,000.00	1,110,000.00	896,570.00
0301-000-48300	Interest & Fees	617,630.72	533,750.02	504,050.00	1,318,207.00
<b>Total Expenses</b>		<b>1,625,344.00</b>	<b>1,608,750.02</b>	<b>1,614,050.00</b>	<b>2,214,777.00</b>
<b>Total Expenses</b>		<b>1,625,344.00</b>	<b>1,608,750.02</b>	<b>1,614,050.00</b>	<b>14,214,777.00</b>

# ENTERPRISE FUNDS



## Fund 501 - Water

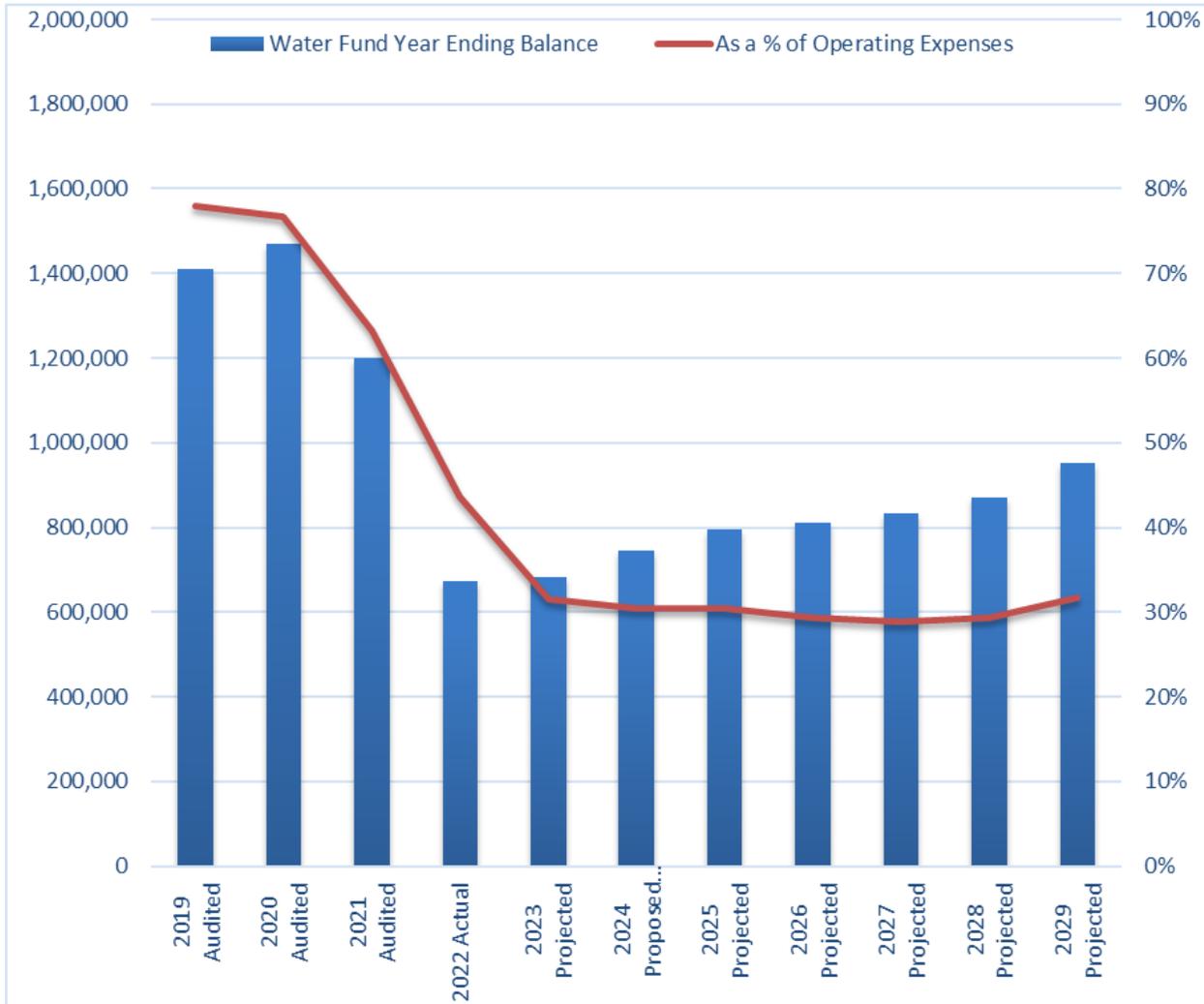
For several reasons, the year-end water fund balance reduced more than expected between 2021 and 2022. When the 2023 budget was formulated in the summer of 2022 we projected the water fund balance to end the year at \$981,000. It actually ended at \$673,127, representing 44% of annual expenses, which is still in line with our 30% minimum set by policy. The primary reasons for the reduction in fund balance are as follows:

- Chemical Costs were about \$100,000 higher than projected due to a significant increase in the price of lime. The quality of lime we received from our original supplier diminished significantly during the year, causing our lime silo and clarifiers to continually clog. We were forced to switch to another supplier with a higher quality of lime, at a higher cost.
- Personnel Costs: The wage increases, and retention bonuses approved by the Council in September had some impact, as did the early hiring of a distribution system worker. There was also a significant amount of overtime incurred resulting from diminished well capacities in the last half of the year. Lower flow rates from the well field meant we had to run the treatment plant for longer shifts.
- Utilities: Our utility costs for 2022 exceed projections by about \$60,000. This was in large part due to the decreased well capacities causing longer run times for the plant and well pumps.

The proposed 2024 budget discontinues transfers from the Water fund to the General Fund of \$124,000 that was attributed to compensating the General fund for administrative services. In addition, debt service transfers have been reduced from \$390,334 to \$300,000 for 2024. These steps are necessary to maintain healthy fund balances through the 5-year projection period.

- a) **Revenues and Commodity Rates:** The proposed budget includes a 4% increase in 2024 followed by a 3% in 2025. We do expect a notable increase in water sales due to the construction activities at the Panasonic site. Contractors there plan to construct two concrete batch plants on site, which will use about 50,000 gallons of water per day, increasing gross revenues by about \$140,000 in 2024. I've therefore projected an additional \$50,000 in revenues for the remainder of 2023, an increased the 2024 revenues by \$100,000 to account for the increased sales.
- b) **Expenses:** Overall the 2023 draft budget is 6% higher than 2023. Largely, this is due to the following added or increased expenditures, which have been adjusted to account for higher water demands and overall production levels:
  - i) A \$100,000 increase to the Chemicals Budget.
  - ii) A \$600,000 increase to the Utilities Budget.
  - iii) Roughly 7% increases to line items relating to the purchase of supplies and parts including Tools & Equipment, Distribution Parts & Supplies, Water Meter Purchases, Gasoline, and Building Maintenance.
- c) **Projections:** The chart below shows year-end fund balance projections for the water fund,

which are crafted to moderate toward the 30% expenditure level. It is noted that departmental expenses will change significantly in 2025 after the treatment plant expansion project is complete. During the design and construction of these improvements, we will need to work closely with our consultants to determine budgetary adjustments that need to be made. The current 5-year projections do not attempt to take this into account at this time.



## Line-Item Details

Line Item #	Title	Use of Funds
48000	Capital Outlay	This line item only allocated \$10,000 for unforeseen repairs or upgrades to the treatment facility or distribution system. The majority of the departmental capital outlay will now be budgeted out of the Water Development Fee fund, which will serve as our asset management fund for the department.
49000	Lease Purchase Payments	Lease purchase payments fund leases on contractor equipment items.
49110	Electric Utility Loan	Payment to the Electric Utility Fund on loans used to purchase 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 WTP
44350	Chemicals	Mostly for the purchase and delivery of chemicals used in the water treatment process including lime and coagulants.
44500	Tools & Equipment	Used to purchase tools and hand tools utilized within the water department. Also includes hand tools carried on trucks for field repairs and maintenance.
44501	Safety Equip/Supplies	Used to purchase safety equipment and outer wear required while working on water breaks, drinking water/Gatorade used during summer. Eye protection and other protective clothing.
44502	Distribution Parts & Supplies	For pipe, fittings, bolts, meter setters, saddles, and associated materials used to maintain the water distribution system.
44503	New Meter Install	Purchases water meters to be installed in new construction.
44504	Replacement Meters	Purchases new water meters for our meter replacement program.
44510	Computer Software / Hardware	Used to fund the scheduled replacement of computers. Item also used to purchase software used in fleet and maintenance cost tracking.
44600	Repair Parts	Used to maintenance small item repair parts such as ice machine, etc.
44700	Gasoline	Used to purchase gasoline for all gas engine operated trucks and equipment.
45910	Street Rock	Used to purchase rock for street repair streets after water breaks.
46000	Equipment Maintenance and Repair	Mostly used for contractual services and parts purchased for the repair or replacement of large equipment at the water treatment plant including pumps, motors, controls, etc.
46200	Vehicle Maintenance & Repair	Pays the shop department for vehicle and rolling stock maintenance.
46400	Building Improvements/Maint.	Used to purchase any needed building maintenance repairs done in-house, such as plumbing, lighting, electrical, etc.
47200	Grass Seed, Weed Cont, Fertil	Purchased to restore areas after water breaks.
48500	Water Protection Fee	Fee paid to the State of Kansas to fund enforcement activities.

48550	Water Assurance Fund	Paid to the Kansas River Water Assurance District for water rights protections.
48600	Sales Tax Payable	Paid to the state for sales tax from water sales.
48700	Sampling & Testing	Paid to certified lab for testing of samples. Also pays for supplies used to perform in-house sampling and testing.
48900	Clean Drinking Water Fee	Fee paid to the State of Kansas to fund enforcement activities.
41196	Utility Assistance	Assistance for low-income residents.
42000	Postage & Freight	Pays to send out water bills, used to mail samples into state
42050	Utilities	Used for Water treatment plant electricity, natural gas, internet, etc.
42100	Uniform Fees	Allocations to each department for the purchase of uniform items, in accordance with the newly-implemented uniform policies.
42200	Printing And Advertisements	Used to advertise for needed job positions and other public notices, etc.
42250	Liability Insurance	Pays the department's liability insurance.
43000	Dues & Memberships	Used for membership fees such as APWA & AWWA, and state licensing.
43500	Data Processing Services	Yearly maintenance agreement for SCADA system at WTP and for radio licensing.
43700	Training / School	For attending workshops, seminars, or other employee training
44020	Contractual Bldg Maint & Repairs	Used for any needed building maintenance and repairs which are contracted.
44040	Contractual Vehicle Maint & Repairs	Used for any outside contractual vehicle and equipment repairs which must be performed outside of our in-house maintenance facility.
44060	Shop Maint & Repairs	Funds Street Department portion of shop budget for in-house repair parts to vehicle & equipment maintenance. Each department budget contributes an established percentage amount to this total budget for parts to provide in-house shop repairs.
44070	Line Maint & Repair	For miscellaneous costs associated with distribution system repairs.
44200	Equipment Lease & Rentals	Used primarily to rent needed specialized construction equipment for some projects or rent when a piece of equipment breaks-down for an extended period of time.
44220	Misc. Contractual	Varies widely by year. Used for contractual services related to large item repairs or maintenance.
49992	Transfer to Sewer	We have reduced this transfer for 2024.
49994	Transfer to General Fund	We have discontinued this transfer for 2024
49989	Transfer to Water Maintenance Fund	The "Water Development Fee Fund", #209 will be renamed "Water Maintenance Fund, and will serve as an asset management fund for the water department. The intent of this fund is to provide for the ongoing maintenance and upkeep of facilities and infrastructure on a long-term basis. The funds are kept separate from other general budget allocations, so they can be planned on a multi-year basis similar to the capital improvements fund.



**Fund: 0501 - Water Fund**

**Department: 000 - Non-Departmental**

**Revenue**

**AcctClass: 310 - Taxes**

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
0501-000-32140 Water Sales Tax	70,000.00	64,331.76	72,000.00	72,000.00
<b>Total Taxes</b>	<b>70,000.00</b>	<b>64,331.76</b>	<b>72,000.00</b>	<b>72,000.00</b>

**AcctClass: 380 - Charges for Services**

0501-000-34541 Water Service Charge	1,854,360.00	1,833,004.86	2,000,000.00	2,284,000.00
0501-000-34550 Bulk Water Sales	4,000.00	6,001.05	25,000.00	35,000.00
0501-000-34571 Connection & Reconnect Fees	5,000.00	4,570.00	5,000.00	5,000.00
0501-000-34581 Late Payment Penalties	12,000.00	5,313.40	12,000.00	12,000.00
<b>Total Charges for Services</b>	<b>1,875,360.00</b>	<b>1,848,889.31</b>	<b>2,042,000.00</b>	<b>2,336,000.00</b>

**AcctClass: 390 - Miscellaneous**

0501-000-34112 Collections Recovered	500.00	-	-	-
0501-000-34560 Kansas Setoff Program	4,000.00	4,777.19	4,000.00	4,000.00
0501-000-34572 Water Meter Purchase	35,000.00	29,500.00	45,000.00	45,000.00
<b>Total Miscellaneous Revenues</b>	<b>39,500.00</b>	<b>34,277.19</b>	<b>49,000.00</b>	<b>49,000.00</b>

<b>Total Revenues</b>	<b>1,984,860.00</b>	<b>1,947,498.26</b>	<b>2,163,000.00</b>	<b>2,457,000.00</b>
-----------------------	---------------------	---------------------	---------------------	---------------------

**Expense**

**AcctClass: 410 - Capital Outlay**

0501-000-48000 Capital Outlay	10,000.00	-	10,000.00	10,000.00
0501-000-49000 Lease Purchase Payments	48,088.00	41,005.09	79,539.00	93,664.00
0501-000-49110 Electric Utility Payments	23,829.00	12,911.87	12,912.00	56,952.00
<b>Total Capital Outlay</b>	<b>81,917.00</b>	<b>53,916.96</b>	<b>102,451.00</b>	<b>160,616.00</b>

**AcctClass: 420 - Commodities**

0501-000-44310 Office Supplies	1,000.00	1,967.98	1,500.00	1,500.00
0501-000-44315 Office Equipment	500.00	393.21	500.00	500.00
0501-000-44320 Cleaning Supplies	300.00	383.64	300.00	500.00
0501-000-44350 Chemicals	220,000.00	248,302.00	160,000.00	250,000.00
0501-000-44500 Tools & Equipment	20,000.00	26,445.16	20,000.00	50,000.00
0501-000-44501 Safety Supplies	4,000.00	6,289.90	4,000.00	4,000.00
0501-000-44502 Distribution Parts & Supplies	75,000.00	106,855.43	90,000.00	100,000.00
0501-000-44503 New Meter Install	30,000.00	34,322.42	30,000.00	-
0501-000-44504 Replacement Meters	15,000.00	4,127.41	15,000.00	60,000.00
0501-000-44510 Computer Software & Hardware	8,013.00	4,267.44	5,700.00	500.00
0501-000-44600 Repair Parts	4,000.00	677.40	4,000.00	2,500.00
0501-000-44700 Gasoline	10,000.00	20,055.15	20,000.00	20,000.00
0501-000-45910 Street Rock	5,000.00	4,837.27	5,000.00	5,000.00
0501-000-46000 Equipment Maintenance	5,000.00	1,176.18	5,000.00	4,000.00
0501-000-46200 Vehicle Repair & Maintenance	4,000.00	4,334.85	4,000.00	4,000.00
0501-000-46400 Building Repair & Maintenance	6,000.00	15,863.94	10,000.00	10,000.00
0501-000-47200 Grass Seed-Weed Control-Fertilizer	600.00	2,771.43	3,000.00	3,000.00
<b>Total Commodities</b>	<b>408,413.00</b>	<b>483,070.81</b>	<b>378,000.00</b>	<b>515,500.00</b>

**AcctClass: 430 - Contractual**

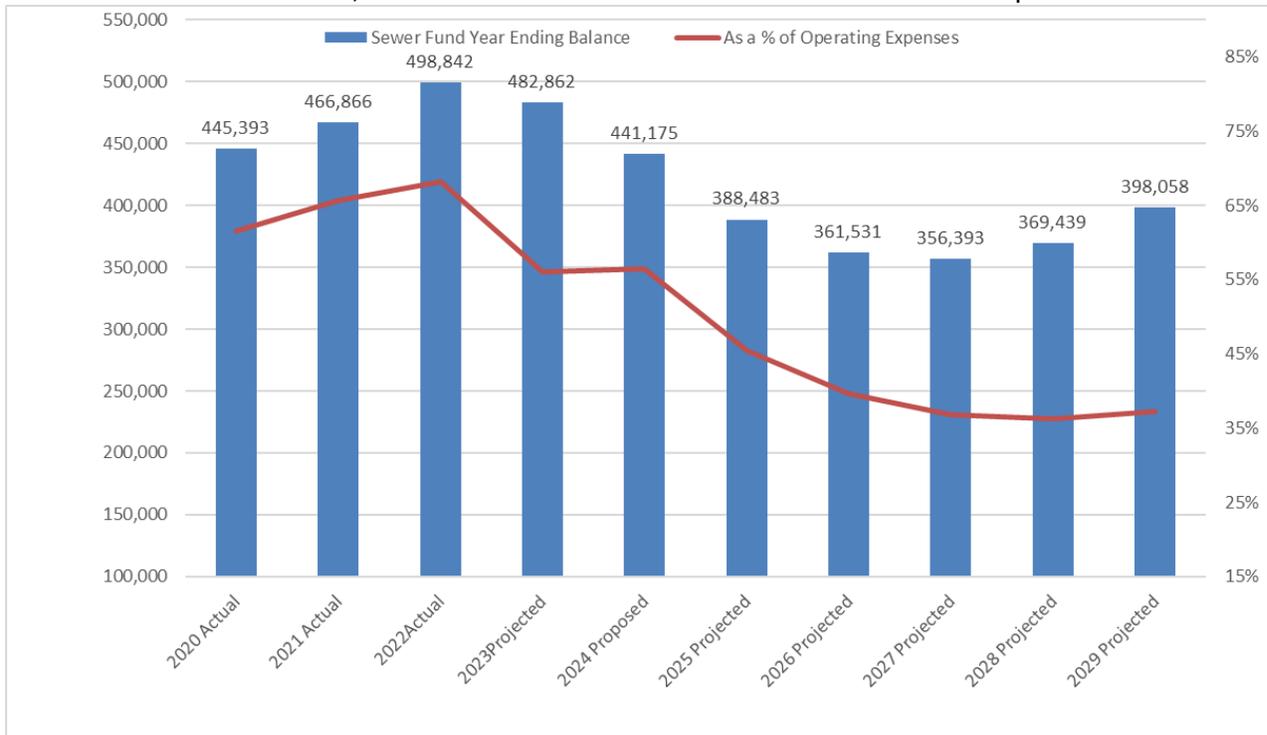
0501-000-41196 Utility Assistance	3,000.00	2,880.00	3,000.00	3,000.00
0501-000-41210 Meals & Refreshments	300.00	1,189.15	400.00	1,000.00
0501-000-42000 Postage & Freight	10,000.00	8,715.15	10,500.00	10,000.00
0501-000-42050 Utilities	125,000.00	183,494.58	150,000.00	210,000.00
0501-000-42100 Uniforms	2,500.00	2,581.86	3,000.00	3,000.00
0501-000-42200 Printing & Advertisements	2,200.00	1,927.99	2,200.00	2,000.00

0501-000-42250	Liability Insurance	30,000.00	30,938.61	30,000.00	30,000.00
	<b>AcctClass: 430 - Contractual</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
0501-000-43000	Dues & Membership Fees	2,000.00	1,650.00	2,000.00	2,000.00
0501-000-43500	IT Services	2,580.00		2,600.00	-
0501-000-43700	Training & School	3,000.00	2,993.52	3,000.00	3,500.00
0501-000-44020	Contractual Building Maintenance	5,000.00	15,296.35	7,000.00	7,000.00
0501-000-44030	Contractual Equipment Maintenance	55,000.00	49,462.85	60,000.00	50,000.00
0501-000-44040	Contractual Vehicle Maintenance	3,000.00	13,349.03	3,500.00	5,000.00
0501-000-44060	Shop Maint & Repair	30,000.00	31,154.01	30,000.00	30,000.00
0501-000-44070	Line Maint & Repair	25,000.00	12,596.00	40,000.00	30,000.00
0501-000-44200	Equipment Lease & Rentals	4,000.00	14,392.73	7,000.00	10,700.00
0501-000-44220	Misc Contractual Services	65,591.00	81,695.28	25,000.00	40,000.00
0501-000-45700	Mowing Contract	-	3,600.00	-	8,100.00
0501-000-48500	Water Protection Fee	6,500.00	6,150.57	6,500.00	6,000.00
0501-000-48550	Water Assurance Fund	7,000.00	5,539.00	7,000.00	7,000.00
0501-000-48700	Sampling & Testing	4,000.00	1,132.00	4,000.00	4,000.00
0501-000-48900	Clean Drinking Water Fee	5,500.00	5,766.16	5,600.00	6,000.00
	<b>Total Contractual</b>	<b>391,171.00</b>	<b>476,504.84</b>	<b>402,300.00</b>	<b>468,300.00</b>
	<b>AcctClass: 450 - Expenses</b>				
0501-000-48600	Sales Tax Payable	72,000.00	59,501.33	72,000.00	72,000.00
	<b>Total Misc. Expenses</b>	<b>72,000.00</b>	<b>59,501.33</b>	<b>72,000.00</b>	<b>72,000.00</b>
	<b>AcctClass: 470 - Personnel</b>				
0501-000-41100	Salaries & Wages	506,336.00	533,126.10	500,107.00	605,613.00
0501-000-41110	Overtime	100,000.00	128,782.78	50,000.00	33,000.00
0501-000-41140	FICA & Medicare	38,735.00	49,696.19	42,083.00	48,854.00
0501-000-41150	KPERS	51,545.00	62,280.01	51,875.00	65,522.00
	<b>Total Personnel</b>	<b>696,616.00</b>	<b>774,444.76</b>	<b>644,065.00</b>	<b>752,989.00</b>
	<b>AcctClass: 490 - Transfers</b>				
0501-000-49987	Transfer to Water Technology Fund	2,315.00	2,315.00	3,125.00	20,500.00
0501-000-49989	Transfer to Water Maintenance Fund	45,000.00	45,000.00	45,000.00	45,000.00
0501-000-49992	Transfer to Sewer	65,193.00	65,193.00	68,803.00	30,000.00
0501-000-49994	Transfer to General Fund	124,171.00	24,171.00	117,559.00	-
0501-000-49995	Transfer to Debt Service Fund	465,952.00	390,334.00	390,334.00	250,000.00
	<b>Total Transfers</b>	<b>702,631.00</b>	<b>527,013.00</b>	<b>624,821.00</b>	<b>345,500.00</b>
	<b>Total Expenses</b>	<b>2,352,748.00</b>	<b>2,374,451.70</b>	<b>2,223,637.00</b>	<b>2,314,905.00</b>
	<b>Department: 300 - Employee Benefits</b>				
	<b>AcctClass: 470 - Personnel</b>				
0501-300-41135	HSA	14,500.00	10,791.60	15,000.00	15,000.00
0501-300-41160	Health Insurance	96,893.00	83,862.80	85,185.00	101,471.00
0501-300-41170	SUTA	410.00	649.57	445.00	6,056.00
0501-300-41190	Workers Compensation	13,690.00	7,674.49	15,003.00	18,168.00
	<b>Total Employee Benefits</b>	<b>125,493.00</b>	<b>102,978.46</b>	<b>115,633.00</b>	<b>140,695.00</b>
	<b>Total of all Departments</b>	<b>2,478,241.00</b>	<b>2,477,430.16</b>	<b>2,339,270.00</b>	<b>2,455,600.00</b>

## Fund 502 - Sewer

Sewer Fund balances have increased nicely in recent years. From a low of \$230,000 in 2017, year end fund balances ended 2022 at \$498,842, and are projected to end 2023 at approximately \$485,862. We budgeted modest rate increases in 2020, 2021, but those increases were not implemented because they were not necessary. We did implement a 4% rate adjustment in April of 2023.

- a) **Revenues and Commodity Rates:** The proposed 2024 budget contemplates a 4.0% rate increase. Overall revenues to the water fund have been increasing nicely over the past several years and have kept pace well with the department’s expenditures, even considering the inflationary pressures.
- b) **Expenses:** Overall the 2024 draft budget expenses total just over \$817,000. The budget includes the addition of one full time position to account for increasing workload on the department. Specifically, this position will assist with pump station and distribution system maintenance.
- c) **Projections:** The chart below shows year-end fund balance projections for the sewer fund, which are crafted to moderate toward the 30% expenditure level.



## 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.
49110	Electric Utility Loan	Payment to the Electric Utility Fund on loans used to purchase 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.
44500	Tools & Equipment	Used to purchase tools and hand tools utilized within the water department. Also includes hand tools carried on trucks for field repairs and maintenance.
44501	Safety Equip/Supplies	Used to purchase safety equipment and outer wear required while working on water breaks, drinking water/Gatorade used during summer. Eye protection and other protective clothing.
44510	Computer Software & Hardware	Used to fund the scheduled replacement of computers.
44600	Repair Parts	Used to maintenance small item repair parts such as ice machine, etc.
44700	Gasoline	Used to purchase gasoline for all gas engine operated trucks and equipment.
46000	Equipment Maintenance and Repair	Mostly used for contractual services and parts purchased for the repair or replacement of large equipment at the water treatment plant including pumps, motors, controls, etc.
46200	Vehicle Maintenance & Repair	Pays the shop department for vehicle and rolling stock maintenance.
46400	Building Improvements/Maint.	Used to purchase any needed building maintenance repairs done in-house, such as plumbing, lighting, electrical, etc.
42050	Utilities	Used for Sewer treatment plant electricity, natural gas, internet, etc.
42100	Uniform Fees	Payment to Cintas for Uniforms
42200	Printing And Advertisements	Used to advertise for needed job positions and other public notices, etc.
42250	Liability Insurance	Pays the department's liability insurance.
43000	Dues & Memberships	Used for membership fees such as APWA & AWWA, and state licensing.
43700	Training / School	For attending workshops, seminars, or other employee training
44020	Contractual Bldg Maint & Repairs	Used for any needed building maintenance and repairs which are contracted.
44040	Contractual Vehicle Maint & Repairs	Used for any outside contractual vehicle and equipment repairs which must be performed outside of our in-house maintenance facility.

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





**Fund: 0502 - Sewer Fund**

**Department: 000 - Non-Departmental**

**Revenue**

<b>AcctClass: 350 - Permits, Licenses &amp; Fees</b>		<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
0502-000-34574	Private & Public Sewer Inspections	300.00	4,200.00	3,000.00	4,000.00
<b>Total Permits, Licenses &amp; Fees</b>		<b>300.00</b>	<b>4,200.00</b>	<b>3,000.00</b>	<b>4,000.00</b>
<b>AcctClass: 380 - Charges for Services</b>					
0502-000-34542	Sewer Charges	640,719.00	657,552.10	678,000.00	741,000.00
0502-000-34571	Connection & Reconnect Fees	1,500.00	3,808.00	1,500.00	1,500.00
0502-000-34581	Late Payment Penalties	4,000.00	2,199.50	1,000.00	4,000.00
<b>Total Charges for Services</b>		<b>646,219.00</b>	<b>663,559.60</b>	<b>680,500.00</b>	<b>746,500.00</b>
<b>AcctClass: 399 - Transfers</b>					
0502-000-39990	Transfer From Water	65,193.00	65,193.00	68,803.00	30,000.00
<b>Total Transfers</b>		<b>65,193.00</b>	<b>65,193.00</b>	<b>68,803.00</b>	<b>30,000.00</b>
<b>Total Revenues</b>		<b>711,712.00</b>	<b>732,952.60</b>	<b>752,303.00</b>	<b>780,500.00</b>

**Expense**

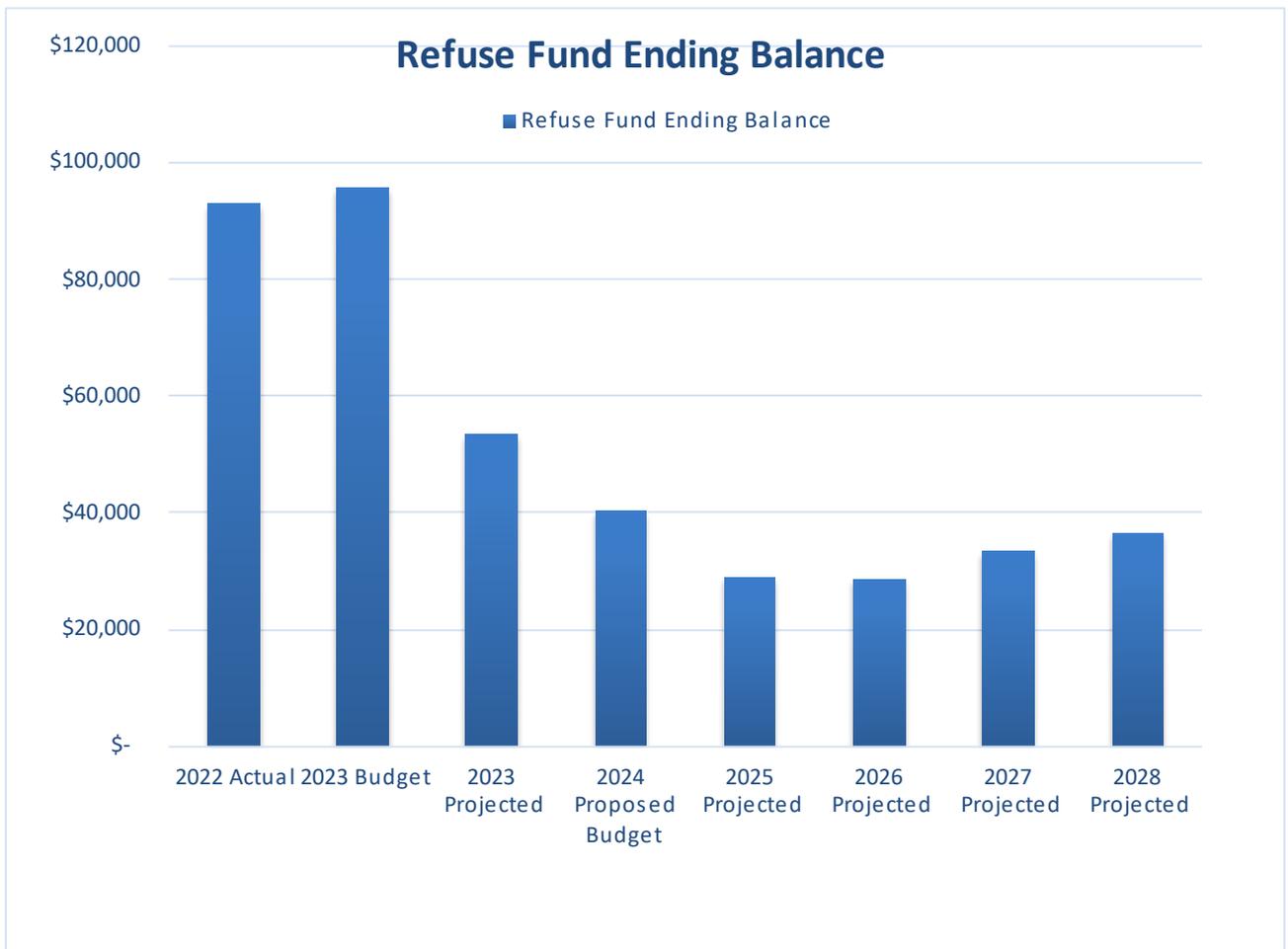
<b>AcctClass: 410 - Capital Outlay</b>					
0502-000-49000	Lease Purchase Payments	-	12,272.96	15,576.00	32,660.00
0502-000-49110	Electric Utility Payments	6,987.00	-	-	-
<b>Total Capital Outlay</b>		<b>6,987.00</b>	<b>12,272.96</b>	<b>15,576.00</b>	<b>32,660.00</b>
<b>AcctClass: 420 - Commodities</b>					
0502-000-44310	Office Supplies	500.00	244.00	500.00	500.00
0502-000-44315	Office Equipment	300.00	-	500.00	500.00
0502-000-44320	Cleaning Supplies	100.00	-	100.00	100.00
0502-000-44350	Chemicals	42,000.00	36,523.15	44,000.00	50,000.00
0502-000-44500	Tools & Equipment	6,000.00	5,467.14	6,000.00	6,000.00
0502-000-44501	Safety Supplies	1,000.00	-	1,200.00	500.00
0502-000-44505	Fasteners & Small Parts	400.00	-	400.00	400.00
0502-000-44510	Computer Software & Hardware	5,500.00	2,242.32	5,500.00	-
0502-000-44600	Repair Parts	5,000.00	9,634.74	5,000.00	10,000.00
0502-000-44700	Gasoline	3,500.00	-	4,000.00	4,000.00
0502-000-46000	Equipment Maintenance	15,000.00	30,967.46	25,000.00	25,000.00
0502-000-46200	Vehicle Repair & Maintenance	1,000.00	-	1,000.00	1,000.00
0502-000-46400	Building Repair & Maintenance	2,000.00	4,618.07	2,000.00	2,000.00
<b>Total Commodities</b>		<b>82,300.00</b>	<b>89,696.88</b>	<b>95,200.00</b>	<b>100,000.00</b>
<b>AcctClass: 430 - Contractual</b>					
0502-000-41210	Meals & Refreshments	100.00	207.90	300.00	500.00
0502-000-42050	Utilities	130,000.00	128,240.36	140,000.00	160,000.00
0502-000-42100	Uniforms	1,000.00	-	1,000.00	1,000.00
0502-000-42250	Liability Insurance	8,300.00	9,454.30	8,500.00	10,000.00
0502-000-43000	Dues & Membership Fees	1,500.00	690.00	1,500.00	1,500.00
0502-000-43500	IT Services	1,344.00	1,300.85	1,344.00	-
0502-000-43700	Training & School	1,500.00	826.24	1,500.00	1,500.00
0502-000-44020	Contractual Building Maintenance	500.00	1,180.00	500.00	1,000.00
0502-000-44030	Contractual Equipment Maintenance	15,000.00	4,645.48	15,000.00	12,000.00
0502-000-44040	Contractual Vehicle Maintenance	1,500.00	-	1,500.00	1,500.00
0502-000-44060	Shop Maint & Repair	7,000.00	8,093.32	7,000.00	8,500.00
0502-000-44120	Hauling	28,000.00	-	28,000.00	28,000.00

<b>AcctClass: 430 - Contractual</b>		<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
0502-000-44200	Equipment Lease & Rentals	3,000.00	1,988.23	3,000.00	1,200.00
0502-000-44220	Misc Contractual Services	89,233.00	35,475.08	15,000.00	15,000.00
0502-000-45700	Mowing Contract	1,000.00	600.00	1,000.00	1,000.00
0502-000-48700	Sampling & Testing	15,000.00	13,012.47	15,000.00	15,000.00
0502-000-49200	Sewer Line Cleaning & Inspection	20,000.00	17,965.67	25,000.00	25,000.00
<b>Total Contractual</b>		<b>323,977.00</b>	<b>223,679.90</b>	<b>265,144.00</b>	<b>282,700.00</b>
<b>AcctClass: 470 - Personnel</b>					
0502-000-41100	Salaries & Wages	175,355.00	171,567.38	236,979.00	233,710.00
0502-000-41110	Overtime	2,000.00		2,000.00	3,000.00
0502-000-41140	FICA & Medicare	11,732.00	13,202.87	12,545.00	18,110.00
0502-000-41150	KPERS	15,611.00	16,275.87	15,463.00	24,290.00
<b>Total Personnel</b>		<b>204,698.00</b>	<b>201,861.48</b>	<b>266,987.00</b>	<b>279,110.00</b>
<b>AcctClass: 490 - Transfers</b>					
0502-000-49987	Transfer to Technology Fund	1,580.00	1,580.00	1,325.00	13,500.00
0502-000-49994	Transfer to General Fund	24,171.00	24,171.00	17,559.00	17,559.00
0502-000-49995	Transfer to Debt Service Fund	140,000.00	140,000.00	140,000.00	65,000.00
0502-000-49988	Transfer to Sewer Maintenance	15,000.00	20,000.00	20,000.00	20,000.00
<b>Total Transfers</b>		<b>180,751.00</b>	<b>185,751.00</b>	<b>178,884.00</b>	<b>116,059.00</b>
<b>Total Expenses</b>		<b>798,713.00</b>	<b>713,262.22</b>	<b>821,791.00</b>	<b>810,529.00</b>
<b>Department: 300 - Employee Benefits</b>					
<b>AcctClass: 470 - Personnel</b>					
0502-300-41135	HSA	1,500.00	1,500.00	1,500.00	3,500.00
0502-300-41160	Health Insurance	21,123.00	19,824.25	20,625.00	37,300.00
0502-300-41170	SUTA	151.00	172.57	162.00	235.00
0502-300-41190	Workers Compensation	3,065.00	2,180.57	3,280.00	5,425.00
<b>Total Employee Benefits</b>		<b>25,839.00</b>	<b>23,677.39</b>	<b>25,567.00</b>	<b>46,460.00</b>
<b>Total of all Departments</b>		<b>824,552.00</b>	<b>736,939.61</b>	<b>847,358.00</b>	<b>856,989.00</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 2028 are shown graphically below.





**Fund: 0503 - Refuse Fund**

**Department: 000 - Non-Departmental**

**Revenue**

**AcctClass: 380 - Charges for Services**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
0503-000-34115 Curbside Recycling	125,000.00	114,064.12	120,000.00	125,000.00
0503-000-34511 Refuse Charged Billed	490,000.00	505,661.36	510,000.00	538,650.00
0503-000-34512 Fuel Surcharge	5,000.00	66,589.13	120,000.00	60,000.00
0503-000-34581 Late Payment Penalties	5,500.00	1,799.51	2,500.00	3,000.00
0503-000-34592 Charges for Special Refuse Pick up	350.00	1,075.00	350.00	350.00
<b>Total Charges for Services</b>	<b>625,850.00</b>	<b>689,189.12</b>	<b>752,850.00</b>	<b>727,000.00</b>

**Expense**

**AcctClass: 430 - Contractual**

0503-000-42300 Refuse Services	580,000.00	538,707.04	510,000.00	540,000.00
0503-000-42310 Curbside Recycling	120,000.00	126,674.14	115,000.00	135,000.00
0503-000-42320 Fuel Surcharge	80,000.00	64,340.29	120,000.00	60,000.00
0503-000-44220 Misc Contractual Services	5,000.00	510.40	5,000.00	5,000.00
<b>Total Contractual</b>	<b>785,000.00</b>	<b>730,231.87</b>	<b>750,000.00</b>	<b>740,000.00</b>
<b>Total Expenses</b>	<b>785,000.00</b>	<b>730,231.87</b>	<b>750,000.00</b>	<b>740,000.00</b>

---

# ALL OTHER FUNDS



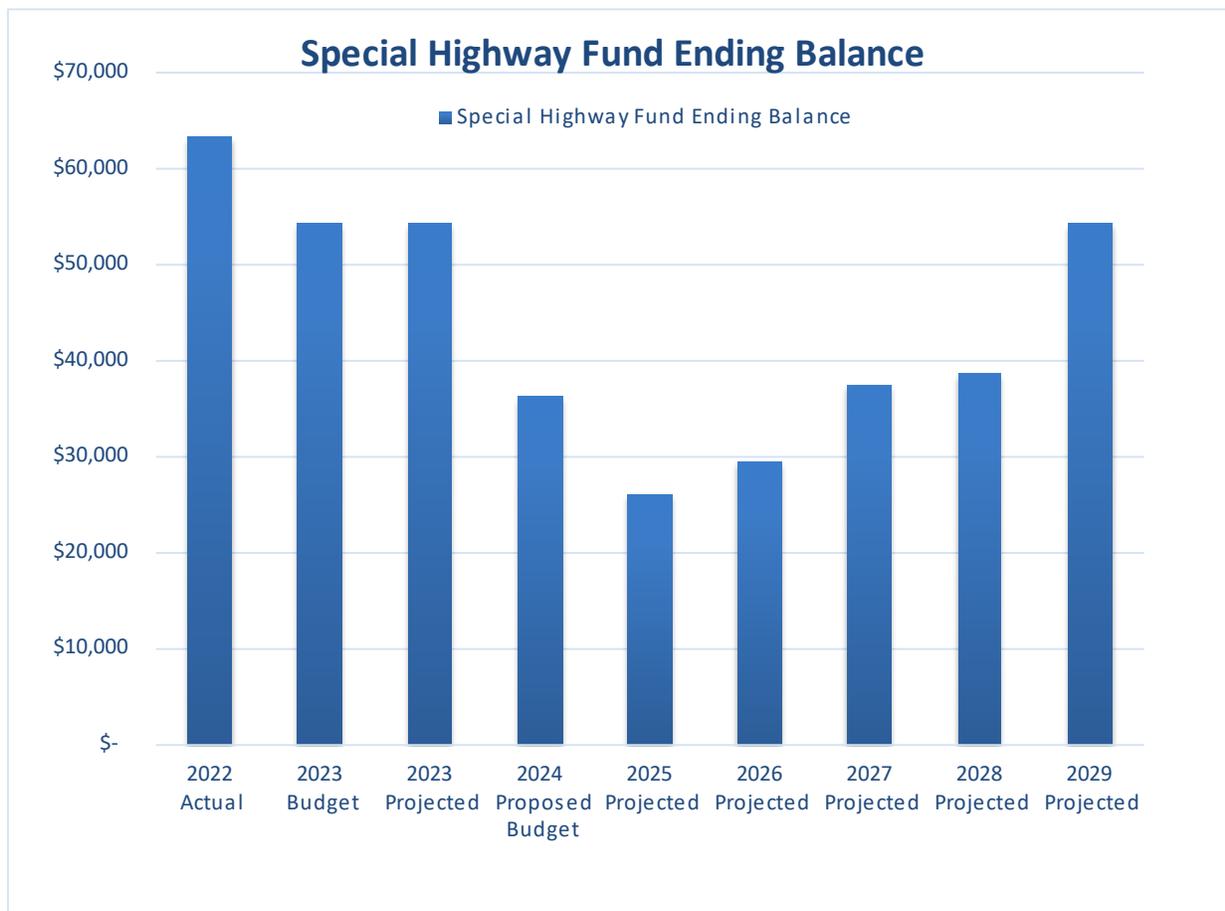
## Fund 202 - Special Highway

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 2022 we collected \$176,000 and 2023 revenues are projected at \$181,000 For 2024, we have budgeted \$182,000.

Future projections for the Special Highway Fund are provided in the 5-Year Financial Forecast section of this budget. Year-end fund balances through 2029 are shown graphically below.





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

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
0202-000-32130 Special Highway Funds	167,460.00	176,093.33	181,060.00	182,000.00
<b>Total Revenues</b>	<b>167,460.00</b>	<b>176,093.33</b>	<b>181,060.00</b>	<b>182,000.00</b>

**Expense**

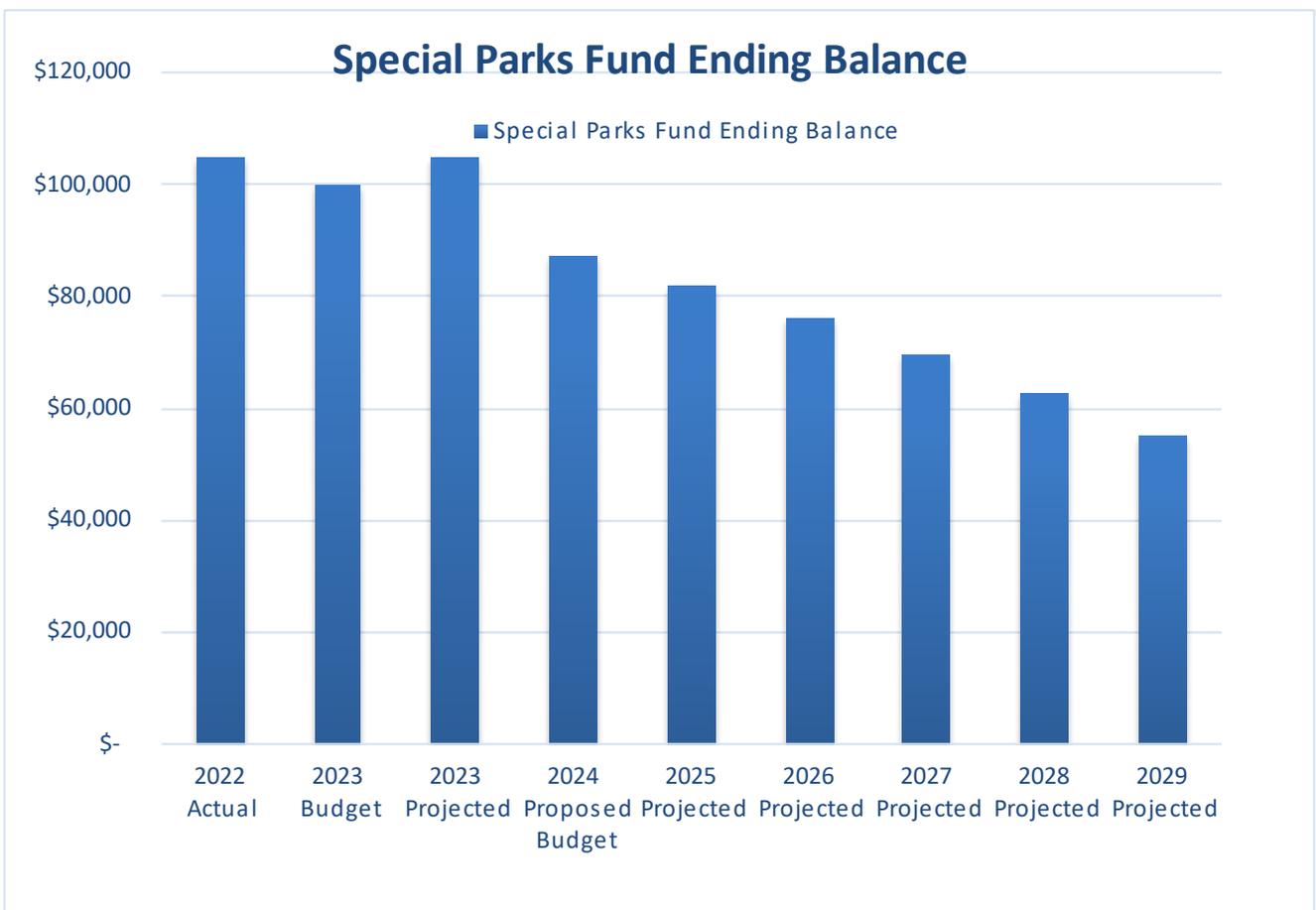
	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
0202-000-49995 Transfer To Debt Service Fund	15,000.00	15,000.00	15,000.00	25,000.00
0202-000-49996 Transfer to Capital Improvement Fund	175,000.00	175,000.00	175,000.00	175,000.00
<b>Total Transfers</b>	<b>190,000.00</b>	<b>190,000.00</b>	<b>190,000.00</b>	<b>200,000.00</b>

## Fund 203 - Special Parks

Fees from the state liquor tax and park fees are deposited into the Special Parks Fund, as is the \$10,000 yearly fee from Kaw Sand.

We have budgeted 2024 total revenues at \$50,000, which includes \$30,000 from liquor tax, \$10,000 from the Kaw Sand SUP, and \$10,000 from park fees. Fund expenses for 2024 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 2028 are shown graphically below.





**Fund: 0203 - Special Parks Fund**

**Department: 000 - Non-Departmental**

**Revenue**

		<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
<b>AcctClass: 310 - Taxes</b>					
0203-000-31750	Liquor Tax Park	11,666.00	29,012.76	20,000.00	30,000.00
<b>Total Taxes</b>		<b>11,666.00</b>	<b>29,012.76</b>	<b>20,000.00</b>	<b>30,000.00</b>
<b>AcctClass: 330 - Planning and Zoning Fees</b>					
0203-000-34422	Kaw Sand Sand Conditional Use Permit	10,000.00	10,000.00	10,000.00	10,000.00
<b>Total Planning &amp; Zoning Fees</b>		<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>AcctClass: 360 - Parks &amp; Recreation</b>					
0203-000-33310	Park Fees	15,000.00	12,279.46	15,000.00	10,000.00
<b>Total Parks &amp; Recreation</b>		<b>15,000.00</b>	<b>12,279.46</b>	<b>15,000.00</b>	<b>10,000.00</b>
<b>AcctClass: 390 - Miscellaneous</b>					
0203-000-37400	Donations-Gifts-Fundraising	-	-	-	-
<b>Total Misc. Revenues</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>		<b>36,666.00</b>	<b>51,292.22</b>	<b>45,000.00</b>	<b>50,000.00</b>
<b>Expense</b>					
<b>AcctClass: 430 - Contractual</b>					
0203-000-44285	Facility Enhancement (Park Board Directed)				20,000.00
<b>Total Contractual</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000.00</b>
<b>AcctClass: 490 - Transfers</b>					
0203-000-49996	Transfer to Capital Improvement Fund	40,000.00	40,000.00	45,000.00	50,000.00
<b>Total Transfers</b>		<b>40,000.00</b>	<b>40,000.00</b>	<b>45,000.00</b>	<b>50,000.00</b>
<b>Total Expenses</b>		<b>40,000.00</b>	<b>40,000.00</b>	<b>45,000.00</b>	<b>70,000.00</b>

## Fund 205 - Transient Guest Tax

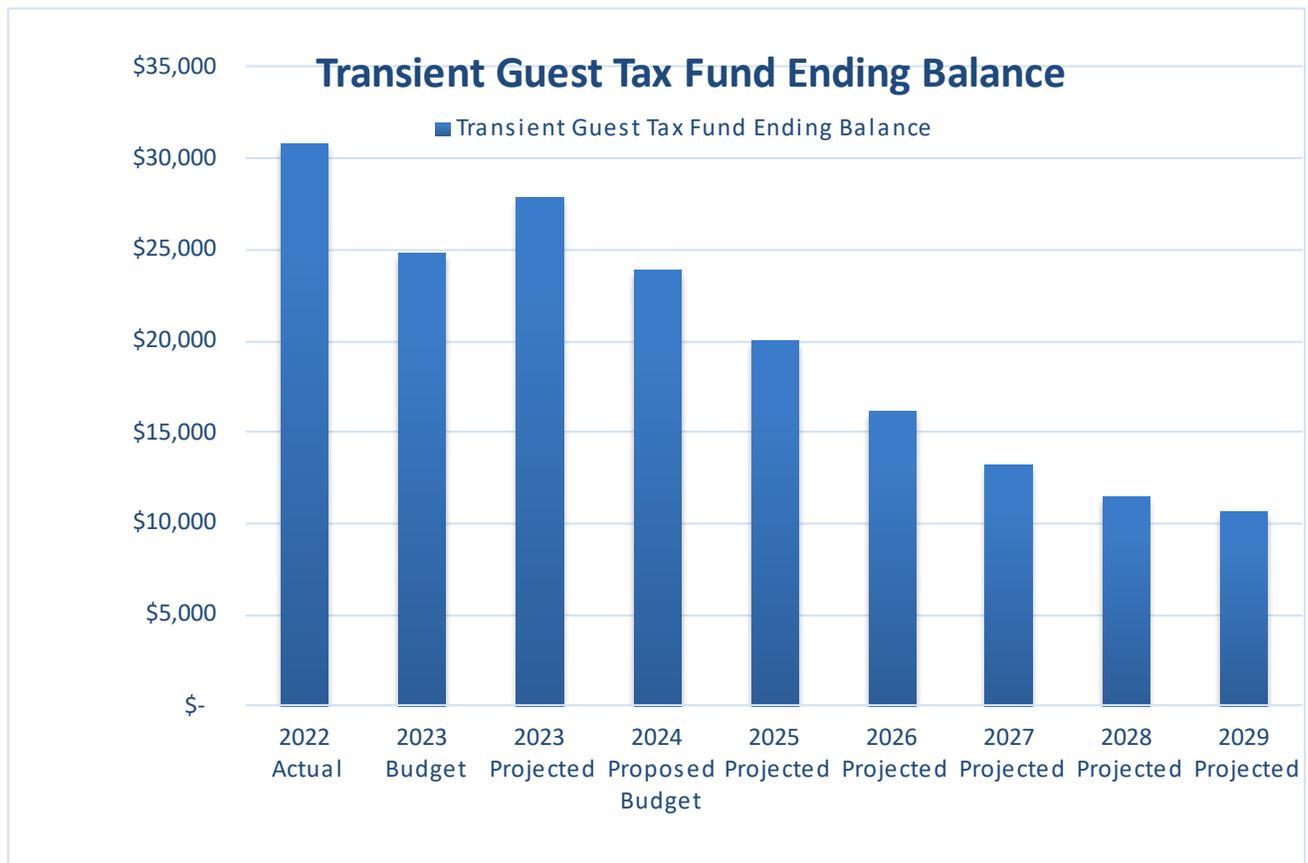
Transient guest tax revenue projections for 2024 are \$32,000. This is up slightly from the \$26,600 collected in 2022 but still down from the peak of \$35,748 in 2017.

This revenue is restricted in its use to activities that promote tourism or economic development in the City. The fund balance steadily increased from \$22,884 in 2016 to over \$44,000 at the end of 2019. With our recent emphasis on the need to better promote the City, we are increasing budgeted contributions to the Chamber / EDC, and we have added a line item for city-initiated activities.

For 2024, we have budgeted expenses of \$36,000, which breaks down as follows:

- \$32,000 to the Chamber of Commerce / EDC for programmed activities directly in support of tourism or economic development.
- \$4,000 for City-initiated tourism and EDC promotion, which is yet undefined.

Future projections for the Transient guest Tax Fund are provided in the 5-Year Financial Forecast section of this budget. Year-end fund balances through 2029 are shown graphically below.





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

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
<b>AcctClass: 310 - Taxes</b>				
0205-000-32150 Transient Guest Tax	24,000.00	26,682.45	29,000.00	32,000.00
<b>Total Taxes</b>	<b>24,000.00</b>	<b>26,682.45</b>	<b>29,000.00</b>	<b>32,000.00</b>
<b>AcctClass: 430 - Contractual</b>				
0205-000-42700 Promotion of Tourism	4,000.00	-	4,000.00	4,000.00
0205-000-42760 De Soto Artfest	-	1,600.34	-	-
0205-000-42800 Economic Development	28,000.00	28,000.00	31,000.00	32,000.00
<b>Total Contractual</b>	<b>32,000.00</b>	<b>29,600.34</b>	<b>35,000.00</b>	<b>36,000.00</b>
<b>Total Expenses</b>	<b>32,000.00</b>	<b>29,600.34</b>	<b>35,000.00</b>	<b>36,000.00</b>

## Fund 207 – CDBG

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





**Fund: 0207 - CDBG**

**Department: 000 - Non-Departmental**

**Revenue**

**AcctClass: 390 - Miscellaneous**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
0207-000-37110 Grant Monies	100,000.00	100,000.00	100,000.00	100,000.00
<b>Total Revenues</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>

**Expense**

**AcctClass: 490 - Transfers**

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

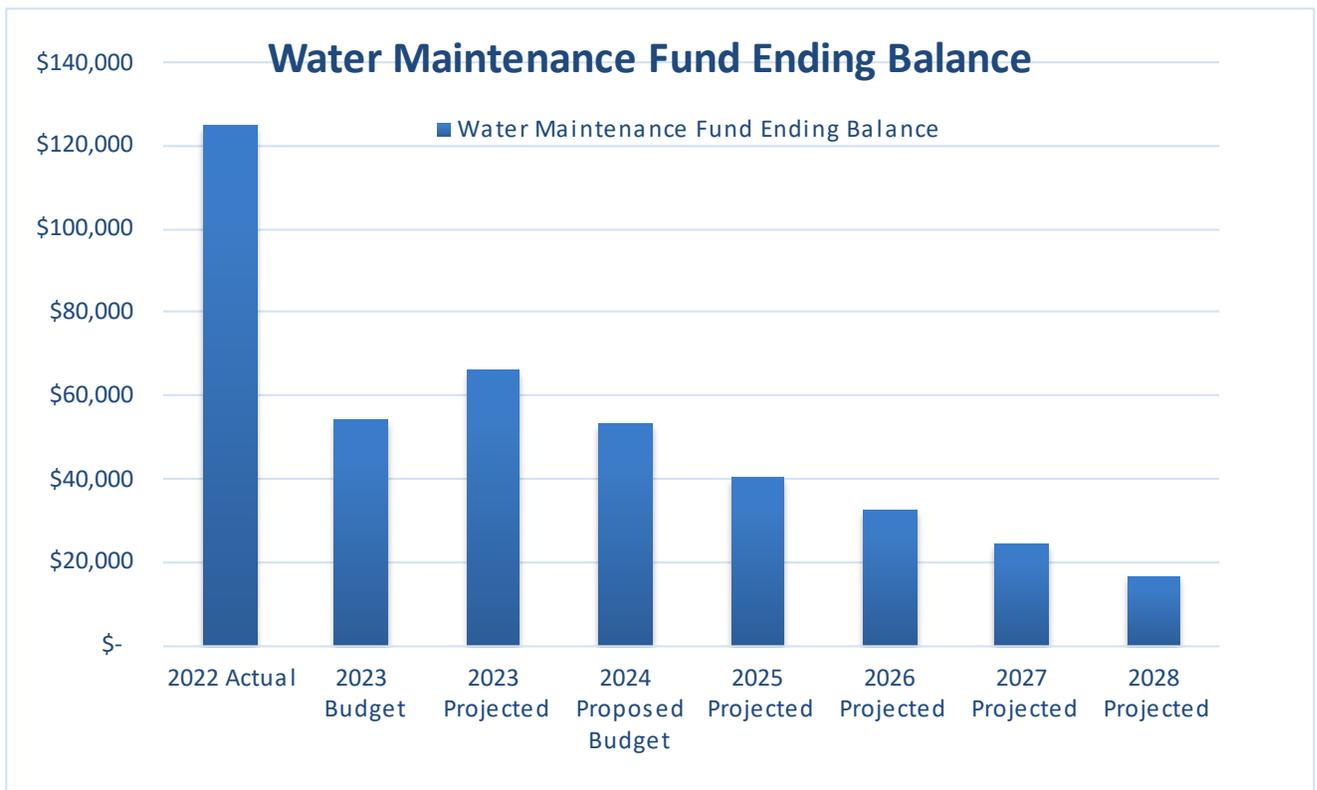
## Fund 209 – Water Maintenance Fund (Previously Water Development Fee)

Starting in the 2020 budget, the “Water Development Fee Fund”, #209 was renamed “Water Maintenance Fund, to serve as an asset management fund for the water department. The intent of this fund is to provide for the ongoing maintenance and upkeep of facilities and infrastructure on a long-term basis. The funds are kept separate from other general budget allocations, so they can be planned on a multi-year basis similar to the capital improvements fund.

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

For 2023 the budget calls for a \$65,000 allocation directly for facility maintenance and preservation, plus a \$20,000 transfer to debt service.

Future projections for the Water Maintenance Fund are provided in the 5-Year Financial Forecast section of this budget. Year-end fund balances through 2028 are shown graphically below.





**Fund: 0209 - Water Maintenance Fund**

**Department: 000 - Non-Departmental**

**Revenue**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
<b>AcctClass: 350 - Permits, Licenses &amp; Fees</b>				
0209-000-34573 Development Fees	25,000.00	16,900.00	26,000.00	27,000.00
<b>Total Revenues</b>	<b>25,000.00</b>	<b>16,900.00</b>	<b>26,000.00</b>	<b>27,000.00</b>

**AcctClass: 399 - Transfers**

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

<b>Total Revenues</b>	<b>70,000.00</b>	<b>61,900.00</b>	<b>71,000.00</b>	<b>72,000.00</b>
-----------------------	------------------	------------------	------------------	------------------

**Expense**

**AcctClass: 450 - Expenses**

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

**AcctClass: 490 - Transfers**

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

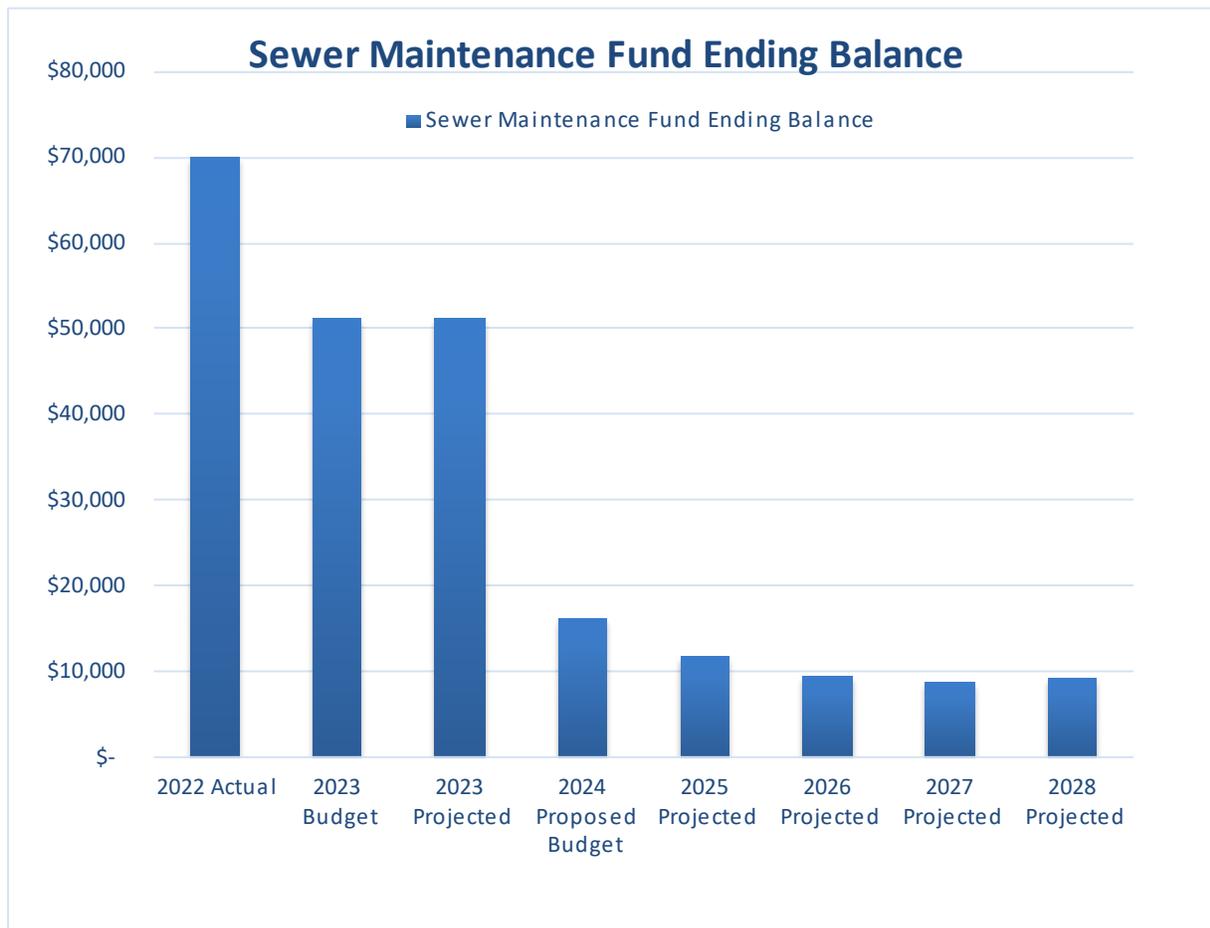
<b>Total Expenses</b>	<b>85,000.00</b>	<b>20,000.00</b>	<b>85,000.00</b>	<b>85,000.00</b>
-----------------------	------------------	------------------	------------------	------------------

## 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.

Fees from new sewer service connections are deposited into this fund, as is a transfer from the Sewer Fund. A significant portion (\$45,000 for 2024) is transferred into debt service, and the remaining revenues are dedicated to system maintenance and preservation. The fund balance peaked in 2020 at just over \$112,000. The 2024 budget includes \$35,000 in facility maintenance and preservation, which could be used to eliminate system inflow, or replace deteriorating line segments. Future projections have the fund balance gradually declining since there is no advantage to keeping excess cash reserves in this fund.

Future projections for the Sewer Maintenance Fund are provided in the 5-Year Financial Forecast section of this budget. Year-end fund balances through 2028 are shown graphically below.





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

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
<b>AcctClass: 350 - Permits, Licenses &amp; Fees</b>				
0210-000-34573 Development Fees	50,000.00	25,525.00	45,000.00	25,000.00
<b>Total Revenues</b>	<b>50,000.00</b>	<b>25,525.00</b>	<b>45,000.00</b>	<b>25,000.00</b>

<b>AcctClass: 399 - Transfers</b>				
0210-000-39991 Transfer From Sewer	15,000.00	15,000.00	15,000.00	20,000.00
<b>Total Transfers</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>20,000.00</b>

<b>Total Revenues</b>	<b>65,000.00</b>	<b>40,525.00</b>	<b>60,000.00</b>	<b>45,000.00</b>
-----------------------	------------------	------------------	------------------	------------------

**Expense**

<b>AcctClass: 450 - Expenses</b>				
0210-000-46420 Improvements	43,000.00	36,124.00	40,000.00	35,000.00
<b>Total Misc Expenses</b>	<b>43,000.00</b>	<b>36,124.00</b>	<b>40,000.00</b>	<b>35,000.00</b>

<b>AcctClass: 490 - Transfers</b>				
0210-000-49995 Transfer To Debt Service Fund	42,000.00	42,000.00	44,000.00	45,000.00
<b>Total Transfers</b>	<b>42,000.00</b>	<b>42,000.00</b>	<b>44,000.00</b>	<b>45,000.00</b>

<b>Total Expenses</b>	<b>85,000.00</b>	<b>78,124.00</b>	<b>84,000.00</b>	<b>80,000.00</b>
-----------------------	------------------	------------------	------------------	------------------

## Fund 305 - Capital Improvement

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

The 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 24 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 2024 and 2025 CIP budgets, since they will be critical to delivering infrastructure improvements needed to support the Panasonic, Astra, and Flint developments.

This section contains the proposed 5-year CIP spreadsheet that has been included in our budget in the past. The most significant change to last year's plan is the inclusion of \$87 Million in water and wastewater treatment plant expansion projects triggered by the Panasonic project. The spreadsheet identifies the funding and expenses for these projects separately from the rest of the CIP.

Below are explanations of project funding, priorities, or scope that are of note, with references to the funding source or project numbers.

### **Funding Source Notes:**

- **#18 Excise Tax:** It is noted that the 2023 project excise tax amount has been adjusted up from the \$40,000 budgeted amount to over \$700,000. This is on the assumption that the excise tax will be paid on the 300-acre Panasonic site before the end of 2023.
- **#14 Federal STP for the 83<sup>rd</sup> Street Bridge Project:** The \$1.5MM allocation has been pushed back from 2023 to 2024. The project has been delayed due to BNSF's concerns about the under clearance for the new bridge. We are hopeful that the concerns can be resolved through cooperation with KDOT, but the project letting will be delayed by at least 6 months.
- **#30 Outside Funding for 83<sup>rd</sup> Street Bike Lanes:** We are about to begin a comprehensive corridor study for the 83<sup>rd</sup> Street and Lexington Avenue corridor, so this funding source and the corresponding project expenses (Project #40) have been removed from the CIP for now. The results of the corridor study will undoubtedly change our approach to this effort and help open up avenues for additional outside funding sources that have not yet been identified at this time.
- **#36 MARC Grant for 83<sup>rd</sup> Street Corridor Study:** This is the \$60,000 grant we received from MARC earlier this year.
- **#37 Panasonic Payment for Owner's Rep Services:** This is an amount we are

currently negotiating within the TIF incentive aimed to reimburse our expenses for consulting services to help us administer, review, and observe the sewer extension project that Panasonic will be constructing.

- #31 GO Bonds for the 83<sup>rd</sup> Street Bridge Project: This issue has been moved back to 2024 to account for the delay in the project construction, as explained above.
- #33 GO Bonds for Future CIP Projects: This \$5MM bond was in the projections previously presented and has been scheduled for 2024.
- #34 GO Bonds for Water & Sewer Plant Expansions: This \$12.489 MM represents the proceeds from the bonds issued in December of 2022, and is part of the \$87 MM overall project to expand the water and wastewater treatment plants.
- #35 Bonds for Astra Water Tower, WTP, and WWTP Expansions. This represents bonds that may be issued as part of the negotiations currently ongoing with Panasonic for funding of water and sewer expansions.

**Appropriations (Projects) Notes:**

- #49 Riverfest Park Shelter: This project has been moved back from 2023 to 2024.
- #50 95<sup>th</sup> Street Kill Creek Bridge Deck Replacement: This project has been moved back from 2023 to 2024.
- #5 83<sup>rd</sup> Street RR Bridge Project: Construction expenses have been moved back to 2024 due to the delay in project letting, as explained above.
- #HM1 Downtown Streetscape Project: The scope of this project has been significantly reduced from previous versions of the CIP to now include only major maintenance and repairs to existing infrastructure within the right-of-way.
- #40 83<sup>rd</sup> Street Bike Lanes: Funding for implementation of this project has been removed from the CIP, pending the results of the corridor study and identification of outside funding sources.
- New projects included in the CIP for the first time in 2024 include the following:
  - #63 Heated Storage Bay at Public Works
  - #64 Heated Wash Bay at Public Works
  - #62 Water Distribution Building Improvements
  - #65 Miller Park Ball Field Irrigation
  - #66 Riverfest Playground
  - #67 Parking Lot & Restrooms at Riverfest for Soccer Fields
- #52 – 60: Water & Sewer Expansion Projects: These are all the projects associated with the \$87MM overall expansion efforts for our water and sewer systems.
- #61 83<sup>rd</sup> & Lexington Corridor Study: This is to fund the corridor study we're about to begin. The MARC grant is \$60,000, and we are obligated to match \$40,000. The total allocation of \$150,000 is to accommodate a broader scope of study if we chose to do so.

DE SOTO, KANSAS FY 2024-2029 CAPITAL IMPROVEMENT PLAN											8/29/2023
CAPITAL IMPROVEMENT FUND (305)	2022 Actual	2023 Budget	2023 Projected	2024 Proposed Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	6-Year Total 2024-2029	
Beginning Balance	\$ 1,821,134	\$ 15,513,465	\$ 15,513,465	\$ 29,105,461	\$ 11,626,575	\$ 295,982	\$ 428,443	\$ 109,170	\$ 523,250		
<b>Revenues</b>											
Source #											
<b>Reoccurring</b>											
1 Pending Projects Prior Years		\$ -		\$ -						\$ -	
2 Transfer from Gen. Fund Prop. Taxes										\$ -	
3 Transfer from Gen. Fund, Street Budget		\$ -		\$ -						\$ -	
4 Federal Fund Exchange (from KDOT)	\$ 77,737	\$ 70,000	\$ 70,000	\$ 70,700	\$ 71,407	\$ 72,121	\$ 72,842	\$ 73,571	\$ 74,306	\$ 434,947	
5 Aquatic Center Paint Sinking Fund										\$ -	
6 MISC Grant Monies	\$ 54,000									\$ -	
7 Transfer from CDBG	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000	
8 Transfer from Special Parks	\$ 40,000	\$ 45,000	\$ 40,000	\$ 50,000	\$ 52,000	\$ 53,560	\$ 55,167	\$ 56,822	\$ 58,526	\$ 326,075	
9 Transfer from Special Highway	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 170,000	\$ 180,000	\$ 180,000	\$ 200,000	\$ 200,000	\$ 1,095,000	
10 Transfer from Electric Utility	\$ 40,000	\$ 40,000	\$ 40,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 300,000	
18 Excise Tax	\$ 54,996	\$ 40,000	\$ 712,785	\$ 60,000	\$ 70,000	\$ 80,000	\$ 90,000	\$ 100,000	\$ 110,000	\$ 510,000	
19 Courthouse Sales Tax Transfer From GF Admin	\$ 916,620	\$ 86,620	\$ 86,620	\$ 25,000	\$ 26,000	\$ 26,780	\$ 27,717	\$ 28,687	\$ 29,691	\$ 163,876	
<b>TOTAL REOCCURING</b>	<b>\$ 1,458,353</b>	<b>\$ 556,620</b>	<b>\$ 1,224,405</b>	<b>\$ 530,700</b>	<b>\$ 539,407</b>	<b>\$ 552,461</b>	<b>\$ 575,726</b>	<b>\$ 609,080</b>	<b>\$ 622,524</b>	<b>\$ 3,429,899</b>	
<b>One-Time</b>											
13 JoCo CARS for Project #3										\$ -	
14 Federal STP for roject #5		\$ 1,500,000	\$ -	\$ 1,500,000						\$ 3,000,000	
15 JoCo SMAC for Project # 11			\$ -							\$ -	
22 JoCo CARS for Project #26			\$ -							\$ -	
26 Developer / Benefit District Contributions for Project #33	\$ -	\$ -	\$ -							\$ -	
27 KDOT Mutual Aid for Project #5		\$ -	\$ -	\$ 150,000						\$ 150,000	
28 KDOT Funding for Project #11		\$ -	\$ 500,000							\$ 500,000	
29 CARS Funding for Project #33			\$ -	\$ 500,000						\$ 500,000	
30 STP/CARS/KDOT Funding for 83rd St Bike Lanes			\$ -		\$ -					\$ -	
Developer Contributions		\$ 650,000								\$ 650,000	
36 MARC Grant for 83rd & Lexington Corridor Study				\$ 60,000						\$ 60,000	
37 Panasonic Payment for Owners Rep Services			\$ 175,000							\$ -	
<b>TOTAL ONE TIME</b>	<b>\$ -</b>	<b>\$ 2,150,000</b>	<b>\$ 675,000</b>	<b>\$ 2,210,000</b>	<b>\$ -</b>	<b>\$ 2,885,000</b>					
<b>Bonds</b>											
16 Bond Proceeds for Project #11	\$ 1,000,000									\$ -	
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						\$ 1,500,000	
32 GO Bonds for Waverly Water Tower	\$ 1,325,000									\$ -	
33 GO Bonds - Future CIP Projects.				\$ 5,000,000						\$ 5,000,000	
33 GO Bonds - Future CIP Projects.										\$ -	
34 GO Bonds for Water & Sewer Plant Expansions: Design & Procurement Phases	\$ 12,489,200									\$ -	
35 PENA Benefit District			\$ 30,000,000	\$ 44,510,800						\$44,510,800	
Bond Premium	\$ 46,073									\$ -	
<b>TOTAL BONDS</b>	<b>\$ 14,860,273</b>	<b>\$ 1,500,000</b>	<b>\$ 30,000,000</b>	<b>\$ 51,010,800</b>	<b>\$ -</b>	<b>\$51,010,800</b>					
<b>TOTAL REVENUES</b>	<b>\$ 16,318,627</b>	<b>\$ 4,206,620</b>	<b>\$ 31,899,405</b>	<b>\$ 53,751,500</b>	<b>\$ 539,407</b>	<b>\$ 552,461</b>	<b>\$ 575,726</b>	<b>\$ 609,080</b>	<b>\$ 622,524</b>	<b>\$ 57,325,698</b>	

	CAPITAL IMPROVEMENT FUND (305)	2022 Actual	2023 Budget	2023 Projected	2024 Proposed Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	6-Year Total 2024-2029
<b>Appropriations</b>											
<b>Contingency Projects</b>											
46	City Hall Generator		\$ 200,000	\$ 200,000							\$ -
47	Outdoor Warning Sirens		\$ 75,000	\$ 75,000							\$ -
48	City Hall Renovations - 2nd Floor		\$ 325,000	\$ 325,000							\$ -
49	Riverfest Park Shelter		\$ 150,000	\$ -	\$ 150,000						\$ 150,000
50	95th Street Kill Creek Bridge Deck Replacement		\$ 200,000	\$ -	\$ 200,000						\$ 200,000
51	Parks Continuation Projects from 2022		\$ 120,000	\$ 120,000							\$ -
<b>TOTAL Contingency Allocation</b>		\$ 157,322	\$ 1,070,000	\$ 720,000	\$ 350,000						\$ 350,000
<b>Project #</b>											
5	83rd Street RR Bridge Replacement Design	\$ 145,289		\$ 204,634	\$ -						\$ -
5	83rd Street RR Bridge Replacement Construction		\$ 2,000,000	\$ -	\$ 2,000,000	\$ 300,000					\$ 2,300,000
HM1	Downtown Streetscape Plan	\$ 75,000		\$ -							\$ -
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										\$ -
37	Commerce Drive Lighting		\$ 60,000	\$ 60,000							\$ -
38	Demo. Of Old Sewer Plant				\$ 70,000						\$ 70,000
11	Ottawa Street Reconstruction Design										\$ -
11	Ottawa Street Reconstruction Const.	\$ 475,226	\$ 1,000,000	\$ 1,740,775							\$ -
13	Annual Sidewalk Program	\$ 3,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 360,000
39	82nd Street Sidewalk CDBG	\$ 232,239									\$ -
40	83rd Street Bike Lanes Design				\$ -						\$ -
40	83rd Street Bike Lanes Construction					\$ -					\$ -
44	Annual CDBG Projects		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000
63	Heated Storage Bay at Public Works					\$ 75,000	\$ 150,000				\$ 225,000
64	Heated Wash Bay at Public Works				\$ 150,000	\$ 300,000					\$ 450,000
41	Waverly Water Tower design	\$ 125,000		\$ 125,000							\$ -
41	Waverly Water Tower Construction				\$ 2,000,000						\$ 2,000,000
43	Demo Structures at Shawnee Street Property										\$ -
62	Water Distribution Building Improvements						\$ 75,000	\$ 200,000			\$ 275,000
7	Paint Pool					\$ 150,000					\$ 150,000
12	Miller Park Drainage Design										\$ -
12	Miller Park Drainage Const	\$ 300,492									\$ -
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	\$ 1,000									\$ -
45	Park Board Recommended - Sports Fields		\$ 200,000	\$ 200,000	\$ 360,000						\$ 360,000
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
HM 4	K-10 Monument Signage		\$ 150,000	\$ 150,000							\$ -
32	Infrastructure Feasibility Plan for Southwest Growth Area										\$ -
33	Infrastructure Improvements in Support of Economic Development Opportunities	\$ 5,473									\$ -
34	Southwest Growth Area Transportation Infrastructure (CARS Match)	\$ 902,729	\$ 1,000,000	\$ 400,000							\$ -
	City Hall Security Upgrades				\$ 2,000,000	\$ 700,000					\$ 2,700,000
	City Hall 2nd Floor Renovation										\$ -
52	Well Field Improvements			\$ 3,000,000	\$ 4,000,000						\$ -
53	Water Treatment Plant Expansion Design			\$ 1,000,000	\$ 2,120,385						\$ -
54	Water Treatment Plant Expansion Construction			\$ 10,000,000	\$ 25,000,000	\$ 5,000,000					\$ -
55	Sewer Treatment Plant Expansion Design				\$ 3,000,000						\$ -
56	Sewer Treatment Plant Expansion Construction				\$ 20,500,000	\$ 5,000,000					\$ -
57	Astra Water Tower Design			\$ 397,000							\$ -
58	Astra Water Tower Construction				\$ 8,000,000						\$ -
59	103rd & Lexington KDOT Match				\$ 700,000						\$ -
60	SW Growth Area Owners Rep Services			\$ 75,000	\$ 100,000						\$ -
61	83rd & Lexington Corridor Study			\$ 40,000	\$ 160,000						\$ -
X	Transfer to Debt Service (Excise Tax)	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 210,000
X	Settlement Charges	\$ 166,898									\$ -
X	Bond Discounts	\$ 201,628									\$ -
X	Refunding of Bonds										\$ -
<b>Total Appropriations</b>		\$ 2,626,295	\$ 5,875,000	\$ 18,307,409	\$ 71,230,385	\$ 11,870,000	\$ 420,000	\$ 895,000	\$ 195,000	\$ 195,000	\$ 84,805,385
<b>Ending Balance</b>		\$ 15,513,465	\$ 13,845,085	\$ 29,105,461	\$ 11,626,575	\$ 295,982	\$ 428,443	\$ 109,170	\$ 523,250	\$ 950,774	



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

<b>AcctClass: 390 - Miscellaneous</b>		<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
0305-000-31900	Excise Tax	40,000.00	54,996.37	40,000.00	60,000.00
0305-000-35116	Bond Proceeds	2,125,000.00	14,814,200.40	1,500,000.00	51,010,800.00
0305-000-35121	Bond Premium	-	46,073.05	-	-
0305-000-35122	CARS Grant	-	-	-	-
0305-000-35130	Federal Fund Exchange	65,650.00	77,736.83	70,000.00	70,700.00
0305-000-36507	91st Street Benefit Dist	-	-	-	-
0305-000-36508	CARS - 103rd & Lex KDOT Project	-	-	-	500,000.00
0305-000-36509	JoCo SMAC for Ottawa St	150,000.00	-	-	-
0305-000-36510	Developer Contributions	250,000.00	-	650,000.00	-
0305-000-36511	KDOT Share	500,000.00	-	-	150,000.00
0305-000-37110	Grant Monies	-	54,000.00	-	1,560,000.00
<b>Total Misc. Revenues</b>		<b>3,130,650.00</b>	<b>15,047,006.65</b>	<b>3,760,000.00</b>	<b>53,351,500.00</b>

<b>AcctClass: 399 - Transfers</b>					
0305-000-39981	Transfer From General Property Tax	916,620.00	916,620.00	86,620.00	25,000.00
0305-000-39986	Transfer From Electric Utility Fund	40,000.00	40,000.00	40,000.00	40,000.00
0305-000-39992	Transfer From CDBG	100,000.00	100,000.00	100,000.00	100,000.00
0305-000-39994	Transfer From Special Parks	40,000.00	40,000.00	45,000.00	50,000.00
0305-000-39995	Transfer From Special Hwy	175,000.00	175,000.00	175,000.00	175,000.00
<b>Total Transfers</b>		<b>1,271,620.00</b>	<b>1,271,620.00</b>	<b>446,620.00</b>	<b>390,000.00</b>
<b>Total Revenues</b>		<b>4,402,270.00</b>	<b>16,318,626.65</b>	<b>4,206,620.00</b>	<b>53,741,500.00</b>

**Expenses**

<b>AcctClass: 410 - Capital Outlay</b>					
0305-000-49700	Annual Contingency	1,000,000.00	157,321.94	1,070,000.00	350,000.00
<b>Total Capital Outlay</b>		<b>1,000,000.00</b>	<b>157,321.94</b>	<b>1,070,000.00</b>	<b>350,000.00</b>

<b>AcctClass: 430 - Contractual</b>					
0305-000-44223	Sidewalks	60,000.00	3,000.00	60,000.00	60,000.00
0305-000-44291	Aquatic Paint	-	-	-	-
0305-000-44332	City Hall Capital Renovations -2nd Floor	-	-	-	2,000,000.00
0305-000-44730	Soccer Fields	-	-	200,000.00	360,000.00
0305-000-44732	CDBG	100,000.00	232,239.10	100,000.00	100,000.00
0305-000-44739	Miller Park Drainage	-	300,491.89	-	-
0305-000-44751	Downtown Street Scape Maintenance	75,000.00	-	75,000.00	200,000.00
0305-000-44752	Lexington Ave Lighting	40,000.00	-	-	-
0305-000-44753	Ottawa St. Construction	1,216,000.00	475,226.46	1,000,000.00	-
0305-000-44754	8260 Shawnee St Demo	150,000.00	-	-	-
0305-000-44755	Existing Park Upgrades	375,000.00	1,000.00	-	-
0305-000-44756	SW Growth Area Infrastructure	400,000.00	902,728.73	-	-
0305-000-44757	Sunflower Road Repaving	35,000.00	-	-	-
0305-000-44758	83rd St Bridge Design	250,000.00	145,289.00	125,000.00	-
0305-000-44759	Waverly Water Tower Design	-	-	-	-
0305-000-44760	K-10 Monument Signage	-	-	150,000.00	-
0305-000-44761	Southwest Area Transportation	-	5,473.00	1,000,000.00	-
0305-000-44762	83rd St Bridge Construction	-	-	2,000,000.00	2,000,000.00
0305-000-44763	Commerce Drive Lighting	-	-	60,000.00	-
0305-000-44764	Parks & Rec Trails	-	-	-	-
0305-000-44765	City Hall Generator	-	-	-	-

<b>AcctClass: 430 - Contractual</b>		<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
0305-000-44766	Water & Sewer Infrastructure	-	-	-	
0305-000-44767	Ottawa St - Improvements	-	-	-	
0305-000-44768	Waverly Tower Replacement	-	-	-	2,000,000.00
0305-000-44769	Well Field Improvements				4,000,000.00
0305-000-44770	Water Treatment Plant Expansion Design			3,000,000.00	2,120,385.00
0305-000-44771	Water Treatment Plant Expansion Construction				25,000,000.00
0305-000-44772	Sewer Treatment Plant Expansion Design			1,500,000.00	3,000,000.00
0305-000-44773	Sewer Treatment Plant Expansion Construction				20,500,000.00
0305-000-44774	SW Growth Area Owners Rep Services				100,000.00
0305-000-44775	103rd & Lexington Ave ROW Acquisitions				700,000.00
0305-000-44776	82nd St Forcemain Replacement				
0305-000-44777	Astra Water Tower				8,000,000.00
0305-000-44778	Sunflower Rd Trail				
0305-000-44779	Vertical Well Construction				
0305-000-44780	Lexington Ave PSP Corridor Study				160,000.00
0305-000-44781	95th ST, Lexington to Sunflower Land Use Study				
0305-000-44782	95th St Corridor Study				
0305-000-44783	Heated Storage Bay at Public Works				
0305-000-44784	Heated Wash Bay at Public Works				150,000.00
0305-000-44785	83rd & Killcreek Traffic Signal				
0305-000-44786	Miller Park Restroom/Concessions				
0305-000-44787	Miller Park Playground Equipment				
0305-000-44788	Miller Park Parking Lot				
0305-000-44789	Edgerton Rd Construction Observation				
0305-000-44791	Demo old Sewer Plant				70,000.00
0305-000-44792	City Hall Rec Path				200,000.00
0305-000-44793	Miller Park Ballfield Irrigation				125,000.00
0305-000-44794					
0305-000-44795					
0305-000-44796					
0305-000-44797					
0305-000-44798					
0305-000-44799					
<b>Total Contractual</b>		<b>2,701,000.00</b>	<b>2,065,448.18</b>	<b>9,270,000.00</b>	<b>70,845,385.00</b>
<b>AcctClass: 450 - Expenses</b>					
0305-000-48310	Settlement Charges	-	166,897.50	-	
0305-000-48320	Bond Discount	-	201,627.85	-	
0305-000-48330	Payment To Escrow Agent	-	-	-	
0305-000-48340	Refunding of Bonds	-	-	-	
<b>Total Misc. Expenses</b>		<b>-</b>	<b>368,525.35</b>	<b>-</b>	<b>-</b>
<b>AcctClass: 490 - Transfers</b>					
0305-000-49995	Transfer to Debt Service Fund	35,000.00	35,000.00	35,000.00	35,000.00
<b>Total Transfers</b>		<b>35,000.00</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>35,000.00</b>
<b>Total Expenses</b>		<b>3,736,000.00</b>	<b>2,626,295.47</b>	<b>10,375,000.00</b>	<b>71,230,385.00</b>

## Fund 602 - Electric Utility

The Electric Utility budget for 2024 reflects the seventh year of the Vehicle and Equipment replacement program, and the included policy of borrowing from the electric utility reserve to fund the purchase of rolling-stock. Although our arrangement with Enterprise fleet rental has reduced the need to borrow from this fund, the program will remain for rolling stock equipment that can not be acquired through the lease arrangement. Examples include dump trucks, the proposed bucket truck, and other larger rolling stock.

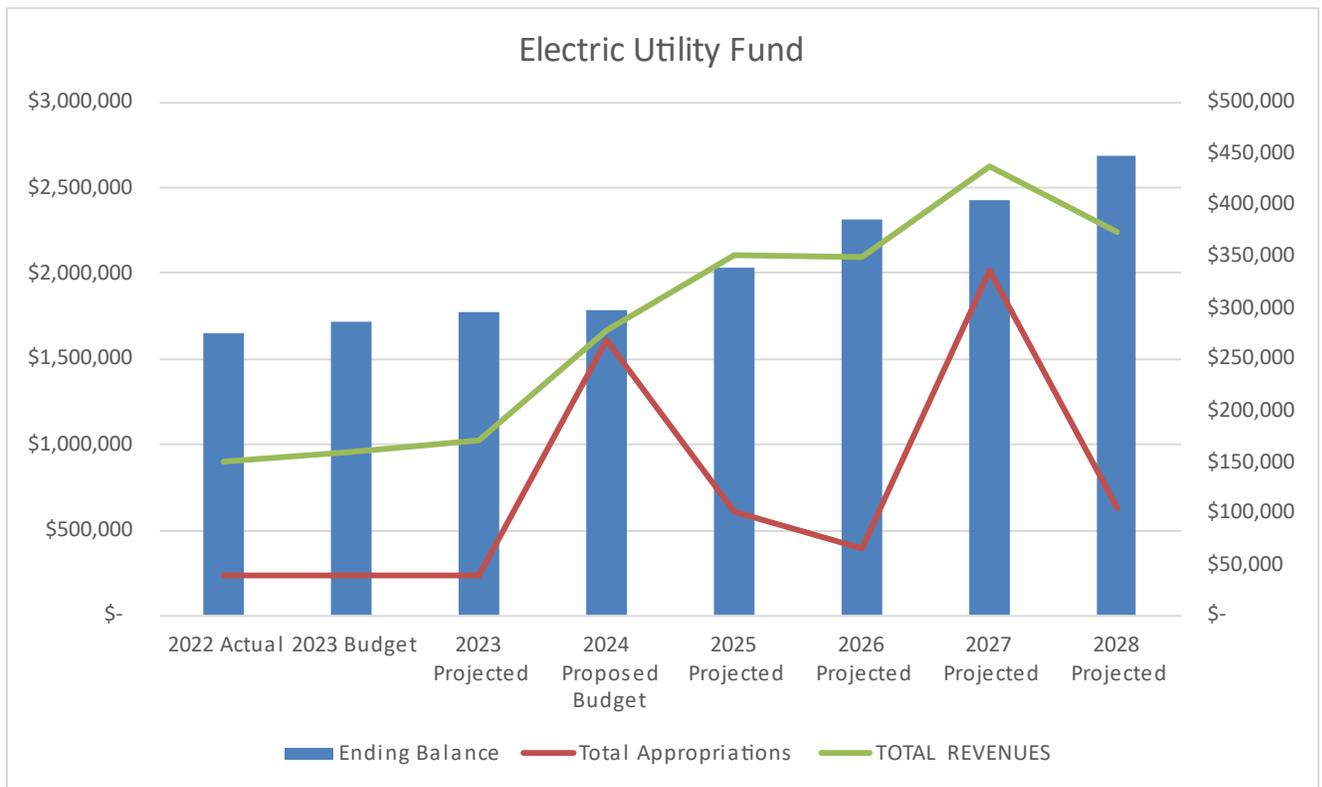
The tables below show the expenses for new rolling stock equipment and the resulting revenue streams that will go back into the fund from the various departments.

Vehicle & Equipment Replacement Program								
Contractor's Equipment Annual Lease Schedule								
Original Equipment Description (2017 or Prior)	Replacement Equipment Description	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected
<b>Parks Department</b>								
	Kubota RTV 9000	3000	6300	6300	6300	6300	6300	6300
Kubota L3130 Tractor 4x4 with Rhino Front Loader+	John Deere 3033R with Cab	\$ 6,040	\$ 7,800	\$ 7,800	\$ 7,800	\$ 7,800	\$ 7,800	\$ 8,970
	<b>Total Parks</b>	<b>\$ 9,040</b>	<b>\$ 14,100</b>	<b>\$ 14,100</b>	<b>\$ 14,100</b>	<b>\$ 14,100</b>	<b>\$ 14,100</b>	<b>\$ 15,270</b>
<b>Street Department</b>								
Ford 3000 Tractor+Mower	John Deere 3039R with MX6 Rotary Cutter	\$ 6,928	\$ 6,928	\$ 8,314	\$ 8,314	\$ 8,314	\$ 8,314	\$ 8,314
Massey Ferguson Tractor 5460 Tier III+	TBD	\$ 25,394	\$ 35,335	\$ 35,158	\$ 35,158	\$ 34,951		
John Deere 410G Backhoe+	John Deere Backhoe	\$ 17,278	\$ 17,278	\$ 17,278	\$ 17,278	\$ 20,734	\$ 20,734	\$ 20,734
John Deere 770BH Motor Grader								
Stone Asphalt Roller/Compactor	Hamm HD 14 VV 4.6 Ton Articulated	\$ 7,481	\$ 7,481	\$ 7,481	\$ 7,481	\$ 7,481	\$ 7,481	\$ 7,481
Bobcat Skid-Steer Loader	Bobcat Skid-Steer Loader	\$ 9,630	\$ 18,187	\$ 18,187	\$ 18,187	\$ 19,097	\$ 19,097	\$ 19,097
Bomag Asphalt Paver Purchased 6/10/08								
N/A	John Deere 524K II Loader w/ Forks and 2.5 CY bucket+	\$ 21,611	\$ 27,367	\$ 27,367	\$ 27,367	\$ 31,473	\$ 31,473	\$ 31,473
	<b>Total Streets</b>	<b>\$ 88,322</b>	<b>\$ 112,577</b>	<b>\$ 113,786</b>	<b>\$ 113,786</b>	<b>\$ 122,049</b>	<b>\$ 87,098</b>	<b>\$ 87,098</b>
<b>Water Department</b>								
John Deere 410G Backhoe+	John Deere 310SL HL	\$ 16,997	\$ 16,997	\$ 16,997	\$ 16,997	\$ 16,997	\$ 18,697	\$ 18,697
Vermeer LP 855 SDT Vacuum unit	TBD	\$ 16,649	\$ 16,649	\$ 16,649	\$ 18,314	\$ 18,314	\$ 18,314	\$ 18,314
Clark DPR 25 Forklift	Clark GTSS30 6,000 Lb Capacity	\$ 4,504	\$ 5,630	\$ 5,630	\$ 5,630	\$ 5,630	\$ 6,475	\$ 6,475
N/A	John Deere 50G Compact	\$ 10,192	\$ 10,192	\$ 10,192	\$ 10,192	\$ 10,192	\$ 15,000	
	<b>Total Water</b>	<b>\$ 43,838</b>	<b>\$ 49,468</b>	<b>\$ 49,468</b>	<b>\$ 51,133</b>	<b>\$ 51,133</b>	<b>\$ 58,485</b>	<b>\$ 43,485</b>
	<b>OVERALL TOTALS</b>	<b>\$ 141,200</b>	<b>\$ 176,145</b>	<b>\$ 177,354</b>	<b>\$ 179,019</b>	<b>\$ 187,281</b>	<b>\$ 159,683</b>	<b>\$ 145,853</b>
<b>Total Departmental</b>								
	<b>Parks</b>	<b>\$ 9,040.00</b>	<b>\$ 14,100.00</b>	<b>\$ 14,100.00</b>	<b>\$ 14,100.00</b>	<b>\$ 14,100.00</b>	<b>\$ 14,100.00</b>	<b>\$ 15,270.00</b>
	<b>Streets</b>	<b>\$ 88,322.37</b>	<b>\$ 112,577.31</b>	<b>\$ 113,786.09</b>	<b>\$ 113,786.09</b>	<b>\$ 122,048.55</b>	<b>\$ 87,097.79</b>	<b>\$ 87,097.79</b>
	<b>Water</b>	<b>\$ 43,838.00</b>	<b>\$ 49,468.00</b>	<b>\$ 49,468.00</b>	<b>\$ 51,132.90</b>	<b>\$ 51,132.90</b>	<b>\$ 58,485.10</b>	<b>\$ 43,485.10</b>

Original Equipment Description (2017 or Prior)	Replacement Equipment Description (2018 or After)	Replacement Cost	Salvage / Sale value	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected
<b>Inspections Department</b>										
Ford F-150 Pickup with Mid-Box	Enterprise Lease Ford Lightning	\$ 27,500	\$ 4,125		\$ 9,984.00	\$ 9,984.00	\$ 9,984.00	\$ 9,984.00	\$ 9,984.00	\$ 9,984.00
Ford F-150 Pickup	Enterprise Lease 25BMT Ford F150	\$ 25,000	\$ 3,750		\$ 8,838.84	\$ 8,838.84	\$ 8,838.84	\$ 8,838.84	\$ 8,838.84	\$ 8,838.84
N/A	Enterprise Lease Ford Lightning / Chevy Traverse	\$ 25,000	\$ 3,750							
<b>Total Inspections</b>				\$ 0.00	\$ 18,822.84	\$ 18,822.84	\$ 18,822.84	\$ 18,822.84	\$ 18,822.84	\$ 18,822.84
<b>Parks Department</b>										
GMC 1500 Pickup	Ford F 250 4x2	\$ 34,668	\$ 5,200	\$ 8,103.09					\$ 7,569.92	\$ 7,569.92
Ford F-150 Pick-Up	Enterprise Lease 25TKSS Silverado 3500 HD	\$ 22,000	\$ 3,300		\$ 12,425.76	\$ 12,425.76	\$ 12,425.76	\$ 12,425.76	\$ 12,425.76	\$ 12,425.76
GMC 3500 Flat Bed	TBD	\$ 52,000	\$ 7,800	\$ 11,354.44						
Ford F-250 with Service Body	Enterprise Lease 25WHMK Silverado 2500	\$ 36,779	\$ 5,517	\$ 8,926.91	\$ 14,612.00	\$ 14,612.00	\$ 14,612.00	\$ 14,612.00	\$ 14,612.00	\$ 14,612.00
<b>Total Parks</b>				\$ 28,384.44	\$ 27,037.76	\$ 27,037.76	\$ 27,037.76	\$ 27,037.76	\$ 34,607.68	\$ 34,607.68
<b>Street Department</b>										
Ford F-150 Pick-Up	TBD	\$ 25,000	\$ 3,750			\$ 5,458.86	\$ 5,458.86	\$ 5,458.86	\$ 5,458.86	\$ 5,458.86
GMC 1500 Pickup	Ford F 250 4x4	\$ 34,982	\$ 5,247	\$ 7,636.90					\$ 7,638.48	\$ 7,638.48
None	Ford F-350 with Service Body	\$ 52,668	\$ 7,900	\$ 11,749.00	\$ 11,749.00					\$ 11,500.30
Peterbilt	TBD	\$ 200,000	\$ 30,000					\$ 43,670.91	\$ 43,670.91	\$ 43,670.91
Ford F-700 Water Truck with 1600 Gal Tank	TBD	\$ 100,000	\$ 15,000							
Chevrolet C-7500 Dump Truck 5 Yard	2019 Peterbilt 348	\$ 161,554	\$ 24,233	\$ 26,784.00						
International 7400 Cab and Chassis With	2021 Peterbilt 348	\$ 239,286	\$ 35,893	\$ 42,529.00	\$ 42,529.00	\$ 42,529.00	\$ 42,529.00			
Ford F-350 with Flat Bed	TBD	\$ 60,000	\$ 9,000							
Ford F-550 with Flat Bed	TBD	\$ 100,000	\$ 15,000							
N/A	Enterprise Lease TBD Silverado 1500 LT				\$ 12,137.00	\$ 12,137.00	\$ 12,137.00	\$ 12,137.00	\$ 12,137.00	\$ 12,137.00
Ford F-250 with Service Body	Enterprise Lease 25WHMK Silverado 2500HD	\$ 52,000	\$ 7,800	\$ 11,354.44	\$ 14,612.00	\$ 14,612.00	\$ 14,612.00	\$ 14,612.00	\$ 14,612.00	\$ 14,612.00
N/A	Bucket Truck	\$ 165,000	\$ 24,750	\$ 36,028.50	\$ 36,028.50	\$ 36,028.50	\$ 36,028.50	\$ 36,028.50	\$ 36,028.50	\$ 36,028.50
<b>Total Street</b>				\$ 136,081.84	\$ 117,055.50	\$ 110,765.37	\$ 110,765.37	\$ 111,907.28	\$ 83,517.26	\$ 95,017.56
<b>Wastewater Department</b>										
Ford F-250 with Reading U98A Service Body	TBD	\$ 40,000	\$ 6,000			\$ 8,734.18	\$ 8,734.18	\$ 8,734.18	\$ 8,734.18	\$ 8,734.18
New	Enterprise Lease TBD Chevy 2500 with Service Body				\$ 17,520.00	\$ 17,520.00	\$ 17,520.00	\$ 17,520.00	\$ 17,520.00	\$ 17,520.00
Ford F-150 Pick-Up	Enterprise Lease 25TJG2 Chev Traverse	\$ 32,000	\$ 4,800	\$ 6,987.35	\$ 9,104.00	\$ 9,104.00	\$ 9,104.00	\$ 9,104.00	\$ 9,104.00	\$ 9,104.00
<b>Total Wastewater</b>				\$ 6,987.35	\$ 26,624.00	\$ 35,358.18	\$ 35,358.18	\$ 35,358.18	\$ 35,358.18	\$ 35,358.18
<b>Water Department</b>										
Chevrolet S-10 Pickup	Enterprise Lease 25BMSQ Ford F-150 Pickup	\$ 25,000	\$ 3,750	\$ 5,458.86	\$ 8,870.00	\$ 8,870.00	\$ 8,870.00	\$ 8,870.00	\$ 8,870.00	\$ 8,870.00
Ford F-150 Pickup	Enterprise Lease 25WSJ6 F-150 4x4	\$ 25,000	\$ 3,750	\$ 5,458.86	\$ 10,842.72	\$ 10,842.72	\$ 10,842.72	\$ 10,842.72	\$ 10,842.72	\$ 10,842.72
Ford F-250 Pickup	Ford F 250 4x4 Crew cab	\$ 32,396	\$ 4,859	\$ 6,456.00	\$ 6,456.00					
Ford F-150 Pickup 4x4	Ford F 250 4x4 Reglar cab	\$ 29,207	\$ 4,381	\$ 6,456.00	\$ 6,456.00					\$ 6,660.00
International 4900 Dump Truck 5 Yard	TBD	\$ 165,000	\$ 24,750					\$ 36,028.50	\$ 36,028.50	\$ 36,028.50
Ford F-350 with Service Body	Enterprise Lease 25TKJK Silverado 3500HD	\$ 65,000	\$ 9,750	\$ 14,193.05	\$ 14,541.96	\$ 14,541.96	\$ 14,541.96	\$ 14,541.96	\$ 14,541.96	\$ 14,541.96
Ford F-550 With Utility Bed	Peterbuilt 536 - electric Reserve Fund Loan	\$ 219,907	\$ 32,986		\$ 44,100.00	\$ 44,100.00	\$ 44,100.00	\$ 44,100.00	\$ 44,100.00	\$ 44,100.00
<b>Total Water</b>				\$ 38,022.78	\$ 91,266.68	\$ 78,354.68	\$ 78,354.68	\$ 114,383.18	\$ 114,383.18	\$ 76,943.18
<b>Admin. Department</b>										
	Enterprise Lease 26BDTF Ram 1500 (Water)				\$ 8,869.56	\$ 8,869.56	\$ 8,869.56	\$ 8,869.56	\$ 8,869.56	\$ 8,869.56
Ford Fusion sedan	TBD	\$ 20,000	\$ 3,000		\$ 0.00	\$ 0.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
	Enterprise Lease Chevy Silverado			\$ 12,137.64	\$ 12,137.64	\$ 12,137.64	\$ 12,137.64	\$ 12,137.64	\$ 12,137.64	\$ 12,137.64
<b>Total Admin.</b>				\$ 12,137.64	\$ 21,007.20	\$ 21,007.20	\$ 26,007.20	\$ 26,007.20	\$ 26,007.20	\$ 26,007.20
<b>Yearly Totals</b>				\$ 221,614.04	\$ 301,813.98	\$ 291,346.03	\$ 296,346.03	\$ 333,516.45	\$ 312,696.34	\$ 286,756.64

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

Electric Reserve Fund Analysis	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected
Beginning Balance	\$ 1,643,681	\$ 1,673,171	\$ 1,776,088	\$ 2,002,377	\$ 2,262,723	\$ 2,341,689	\$ 2,586,391
Rolling Stock Replacement Program Revenues	\$ 221,614	\$ 301,814	\$ 291,346	\$ 296,346	\$ 333,516	\$ 312,696	\$ 286,757
Previously Existing Lease Purchase Payments		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Water Fund. Repayment for Commerce							
Interest Income	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000
Vehicle Sale Revenues	\$ 42,300	\$ 44,161	\$ 9,750	\$ 3,000	\$ 54,750	\$ 10,448	\$ 12,281
<b>Total Revenues</b>	<b>\$ 289,914</b>	<b>\$ 371,975</b>	<b>\$ 327,096</b>	<b>\$ 325,346</b>	<b>\$ 414,266</b>	<b>\$ 349,144</b>	<b>\$ 325,038</b>
Rolling Stock Expenses	\$ 220,424	\$ 219,058	\$ 50,807	\$ 15,000	\$ 285,301	\$ 54,442	\$ 63,715
Transfer to CIP	\$ 40,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
<b>Total Expenses</b>	<b>\$ 260,424</b>	<b>\$ 269,058</b>	<b>\$ 100,807</b>	<b>\$ 65,000</b>	<b>\$ 335,301</b>	<b>\$ 104,442</b>	<b>\$ 113,715</b>
<b>Ending Balance</b>	<b>\$ 1,673,171</b>	<b>\$ 1,776,088</b>	<b>\$ 2,002,377</b>	<b>\$ 2,262,723</b>	<b>\$ 2,341,689</b>	<b>\$ 2,586,391</b>	<b>\$ 2,797,714</b>





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

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
<b>AcctClass: 325 - Interest</b>				
0602-000-36112 Interest Earnings	26,000.00	40,000.00	26,000.00	50,000.00
<b>Total Interest</b>	<b>26,000.00</b>	<b>40,000.00</b>	<b>26,000.00</b>	<b>50,000.00</b>
<b>AcctClass: 390 - Miscellaneous</b>				
0602-000-37500 Sale of Asset	40,800.00	-	17,550.00	20,000.00
<b>Total Misc. Revenues</b>	<b>40,800.00</b>	<b>-</b>	<b>17,550.00</b>	<b>20,000.00</b>
<b>AcctClass: 399 - Transfers</b>				
0602-000-37160 Transfer Water Fund Loan Repymt	23,830.00	12,911.87	12,912.00	57,000.00
0602-000-37170 Transfer General Fund Loan Repymt	148,516.00	98,021.40	103,430.00	89,613.00
0602-000-37175 Transfer Sewer Loan Repayment	6,987.00	-	-	-
<b>Total Transfers</b>	<b>179,333.00</b>	<b>110,933.27</b>	<b>116,342.00</b>	<b>146,613.00</b>
<b>Total Revenues</b>	<b>246,133.00</b>	<b>150,933.27</b>	<b>159,892.00</b>	<b>216,613.00</b>
<b>Expense</b>				
<b>AcctClass: 450 - Expenses</b>				
0602-000-46500 Trucks & Equipment Purchase	212,608.00	-	-	176,000.00
<b>Total Misc. Expenses</b>	<b>212,608.00</b>	<b>-</b>	<b>-</b>	<b>176,000.00</b>
<b>AcctClass: 490 - Transfers</b>				
0602-000-49996 Transfer to Capital Improvement Fund	40,000.00	40,000.00	40,000.00	40,000.00
<b>Total Transfers</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>40,000.00</b>
<b>Total Expenses</b>	<b>252,608.00</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>216,000.00</b>

## 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 2023 expense budget for the fund totals \$11,000, which is up from the 2022 budget of \$10,00. These funds are used to purchase banners, equipment and supplies to help maintain the City recreation facilities, primarily the baseball fields.





**Fund: 0211 - Sponsorship Fund**

**Department: 000 - Non-Departmental**

**Revenue**

**AcctClass: 360 - Parks & Recreation**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
0211-000-34345 Banner Sponsors	2,750.00	4,950.00	6,000.00	5,500.00
0211-000-34355 Team Sponsors	500.00	-	500.00	500.00
0211-000-34365 Soccer Club	-	-	-	-
0211-000-34375 Vending Concessions	750.00	461.01	500.00	500.00
<b>Total Parks &amp; Recreation</b>	<b>4,000.00</b>	<b>5,411.01</b>	<b>7,000.00</b>	<b>6,500.00</b>

**AcctClass: 390 - Miscellaneous**

0211-000-37500 Sale of Assets	-	-	-	-
<b>Total Misc. Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Total Revenues</b>	<b>4,000.00</b>	<b>5,411.01</b>	<b>7,000.00</b>	<b>6,500.00</b>
-----------------------	-----------------	-----------------	-----------------	-----------------

**Expense**

**AcctClass: 420 - Commodities**

0211-000-44330 Recreation Supplies	2,000.00	-	3,000.00	4,000.00
0211-000-44380 Concessions	1,000.00	267.95	2,000.00	500.00
0211-000-44410 Banners	1,000.00	769.59	2,500.00	3,500.00
0211-000-44500 Tools & Equipment	1,500.00	-	2,500.00	3,000.00
<b>Total Expenses</b>	<b>5,500.00</b>	<b>1,037.54</b>	<b>10,000.00</b>	<b>11,000.00</b>

## Fund 212 – Community Center Building Maintenance

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

Revenues for this fund come solely from a transfer from the Community Center budget in the General Fund. For 2024, the transfer is \$40,000 with a \$38,000 allocation budgeted for “Building Improvements”.





**Fund: 0212 - Community Center Bldg Maintenance Fund**

**Department: 000 - Non-Departmental**

**Revenue**

**AcctClass: 399 - Transfers**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
0212-000-39983 Transfer from General	35,000.00	35,000.00	40,000.00	40,000.00
<b>Total Transfers</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>40,000.00</b>	<b>40,000.00</b>

**AcctClass: 430 - Contractual**

0212-000-46420 Building Improvements	35,000.00	35,000.00	35,000.00	38,000.00
<b>Total Misc. Expenses</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>38,000.00</b>
<b>Total Expenses</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>38,000.00</b>

## 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 \$2,197 to end 2023. The 2024 budget includes a \$30,000 expense for improvements needed at the facility.





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

**Department: 000 - Non-Departmental**

**Expense**

		<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
<b>AcctClass: 420 - Commodities</b>					
0213-000-39983	Transfer from General	30,000.00	30,000.00	30,000.00	30,000.00
<b>Total Commodities</b>		<b>30,000.00</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>30,000.00</b>

**AcctClass: 410 - Capital Outlay**

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

**AcctClass: 450 - Expenses**

0213-000-46420	Aquatic Center Improvements	35,000.00	55,302.90	35,000.00	30,000.00
<b>Total Expenses</b>		<b>35,000.00</b>	<b>55,302.90</b>	<b>35,000.00</b>	<b>30,000.00</b>

<b>Total Expenses</b>		<b>62,500.00</b>	<b>55,302.90</b>	<b>35,000.00</b>	<b>30,000.00</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.

For 2023, the role of the technology fund will be significantly increased. 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 \$172,200 for 2024. Expenses total \$172,400 for 2024, which is a figure set to zero out the fund balance. Specific purchases will be based on our replacement schedule and any particular need that arises during the budget year.





**Fund: 0214 - Technology Fund**

**Department: 000 - Non-Departmental**

**Revenue**

**AcctClass: 399 - Transfers**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
0214-000-39983 Transfer from General	14,865.00	14,865.00	17,750.00	138,000.00
0214-000-39990 Transfer from Water	2,315.00	2,315.00	3,125.00	20,500.00
0214-000-39991 Transfer from Sewer	1,580.00	1,580.00	1,325.00	13,500.00
<b>Total Transfers</b>	<b>18,760.00</b>	<b>18,760.00</b>	<b>22,200.00</b>	<b>172,000.00</b>

<b>Total Revenues</b>	<b>18,760.00</b>	<b>18,760.00</b>	<b>22,200.00</b>	<b>172,000.00</b>
-----------------------	------------------	------------------	------------------	-------------------

**Expense**

**AcctClass: 420 - Commodities**

0214-000-44510 Computer Software & Hardware	6,000.00	5,908.78	34,500.00	122,700.00
<b>Total Commodities</b>	<b>6,000.00</b>	<b>5,908.78</b>	<b>34,500.00</b>	<b>122,700.00</b>

**AcctClass: 430 - Contractual**

0214-000-43500 IT Services				25,000.00
0214-000-44200 Equipment Lease & Rentals				24,700.00
<b>Total Contractual</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,700.00</b>

<b>Total Expenses</b>	<b>6,000.00</b>	<b>5,908.78</b>	<b>34,500.00</b>	<b>172,400.00</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 2024 budget includes a \$35,000 expense for yet unspecified improvements.





**Fund: 0215 - Park Maintenance Fund**  
**Department: 000 - Non-Departmental**  
**Revenues**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
0215-000-39983    Transfer from General	-	-	35,000.00	35,000.00
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>35,000.00</b>	<b>35,000.00</b>

**Expense**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
0215-000-46430    Park Improvements	-	-	35,000.00	35,000.00
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>35,000.00</b>	<b>35,000.00</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 \$2,000 transfer from the General Fund. The 2024 budget includes a \$25,000 expense for yet unspecified initiatives.





**Fund: 0216 - Public Art Fund**  
**Department: 000 - Non-Departmental**  
**Expense**

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
0216-000-39983 Transfer from General	-	-	25,000.00	25,000.00
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>25,000.00</b>	<b>25,000.00</b>

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
0216-000-43330 Public Arts Expense	-	-	25,000.00	25,000.00
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>25,000.00</b>	<b>25,000.00</b>

## 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.





**Fund: 0217 - Property Tax Relief**  
**Department: 000 - Non-Departmental**  
**Expense**

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
0217-000-39983    Transfer from General	-	-	-	25,000.00
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000.00</b>

**Expense**

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
0217-000-????    Property Tax Relief	-	-	-	25,000.00
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000.00</b>

# STATE BUDGET FORMS





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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	7,641,636	149,227	2,657	518	5,254	0
Debt Service	280,401	5,476	98	19	193	0
Library						
Law Enforcement	528,476	10,320	184	36	363	0
<b>TOTAL</b>	<b>8,450,513</b>	<b>165,023</b>	<b>2,939</b>	<b>573</b>	<b>5,810</b>	<b>0</b>

County Treas Motor Vehicle Estimate	<u>165,023</u>				
County Treas Recreational Vehicle Estimate		<u>2,939</u>			
County Treas 16/20M Vehicle Estimate			<u>573</u>		
County Treas Commercial Vehicle Tax Estimate				<u>5,810</u>	
County Treas Watercraft Tax Estimate					<u>0</u>
Motor Vehicle Factor	<u>0.01953</u>				
Recreational Vehicle Factor		<u>0.00035</u>			
16/20M Vehicle Factor			<u>0.00007</u>		
Commercial Vehicle Factor				<u>0.00069</u>	
Watercraft Factor					<u>0.00000</u>

City of De Soto, KS

2024

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2022</b>	<b>Current Amount for 2023</b>	<b>Proposed Amount for 2024</b>	<b>Transfers Authorized by Statute</b>
General	Capital Improvement	66,620	86,620	25,000	12-1,118
General	Community Ctr Maintena	35,000	40,000	40,000	12-1,118
General	Park Maintenance	0	35,000	35,000	12-1,118
General	Aquatic Center Maint	30,000	30,000	30,000	12-1,118
General	Technology	14,865	17,750	138,000	12-1,118
General	Public Arts Fund	0	25,000	25,000	12-1,118
General	Property Tax Relief Fund	0	0	25,000	
Special Highway	Debt Service	15,000	15,000	25,000	Bond Ord 2168
Special Highway	Capital Improvement	175,000	175,000	175,000	12-1,118
Special Parks	Capital Improvement	40,000	45,000	50,000	12-1,118
CDBG	Capital Improvement	100,000	100,000	100,000	12-1,118
Water Maintenance	Debt Service	20,000	20,000	20,000	12-825d
Sewer Maintenance	Debt Service	42,000	44,000	45,000	12-825d
Capital Improvements	Debt Service	35,000	35,000	35,000	12-1,118
Water	General	124,171	117,559	0	12-825d
Water	Debt Service	465,952	390,334	250,000	12-825d
Water	Water Maintenance	45,000	45,000	45,000	12-1,118
Water	Sewer	65,193	68,803	30,000	12-825d
Water	Technology	2,315	3,125	20,500	12-1,118
Sewer	Debt Service	140,000	140,000	65,000	12-825d
Sewer	General	24,171	17,559	17,559	12-825d
Sewer	Sewer Maintenance	15,000	20,000	20,000	12-1,118
Sewer	Technology	1,580	1,325	13,500	12-1,118
Non Expendable Trust	Capital Improvement	40,000	40,000	40,000	79-2934
	<b>Totals</b>	1,496,867	1,512,075	1,269,559	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	1,496,867	1,512,075	1,269,559	

\*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.



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

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2023	Payments Due 2023	Payments Due 2024
<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

2024

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Expenditures:</b>			
<b>General Administration</b>			
Capital Outlay	415,766	1,500,000	2,174,288
Commodities	33,918	47,000	30,500
Contractual	647,706	559,600	479,100
Expenses	46,745	42,185	28,650
Salaries	747,310	916,600	1,221,250
Transfers	931,485	129,370	213,000
Employee Benefits	313,578	380,000	604,231
<b>Total</b>	<b>3,136,509</b>	<b>3,574,755</b>	<b>4,751,019</b>
<b>Planning</b>			
Commodities	1,285	2,700	3,770
Contractual	9,505	16,075	17,160
Salaries	120,755	125,000	134,800
<b>Total</b>	<b>131,545</b>	<b>143,775</b>	<b>155,730</b>
<b>Building Inspections</b>			
Capital Outlay	0	9,984	18,828
Commodities	9,212	12,475	12,775
Contractual	21,974	34,132	28,150
Salaries	291,305	302,800	286,850
<b>Total</b>	<b>322,492</b>	<b>359,391</b>	<b>346,603</b>
<b>Court</b>			
Commodities	4,398	5,750	1,000
Contractual	119,927	144,320	149,025
Salaries	87,324	100,000	92,170
<b>Total</b>	<b>211,648</b>	<b>250,070</b>	<b>242,195</b>
<b>Community Center</b>			
Capital Outlay	8,103	8,103	0
Commodities	33,014	31,850	37,700
Contractual	48,124	50,300	63,400
Salaries	130,115	158,400	188,990
Transfer	35,000	40,000	40,000
<b>Total</b>	<b>254,355</b>	<b>288,653</b>	<b>330,090</b>
<b>Streets</b>			
Capital Outlay	705,165	726,696	932,543
Commodities	224,359	217,000	276,450
Contractual	413,030	391,050	449,200
Salaries	516,691	511,800	559,700
<b>Total</b>	<b>1,859,245</b>	<b>1,846,546</b>	<b>2,217,893</b>
<b>Community Outreach</b>			
Commodities			11,620
Contractual			425,540
Salaries			159,284
<b>Total</b>	<b>0</b>	<b>0</b>	<b>596,444</b>
<b>Parks</b>			
Capital Outlay	12,994	27,812	26,526
Commodities	49,926	64,000	80,750
Contractual	73,235	73,450	90,450
Salaries	255,273	318,000	359,500
Transfer		35,000	35,000
<b>Total</b>	<b>391,427</b>	<b>518,262</b>	<b>592,226</b>
<b>Page Total</b>	<b>6,307,222</b>	<b>6,981,452</b>	<b>9,232,200</b>

City of De Soto, KS

2024

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Aquatic Center			
Commodities	57,165	51,200	77,450
Contractual	30,136	26,700	33,400
Salaries	246,517	247,000	259,800
Transfer	30,000	30,000	30,000
<b>Total</b>	<b>363,818</b>	<b>354,900</b>	<b>400,650</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	363,818	354,900	400,650
Page 1 -Total	<b>6,307,222</b>	<b>6,981,452</b>	<b>9,232,200</b>
<b>Grand Total</b>	<b>6,671,040</b>	<b>7,336,352</b>	<b>9,632,850</b>

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

City of De Soto, KS

2024

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

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Debt Service</b>			
Unencumbered Cash Balance Jan 1	1,074,622	2,018,255	1,889,338
Receipts:			
Ad Valorem Tax	371,344	280,401	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	7,183	6,003	6,000
Motor Vehicle Tax	37,724	32,790	5,476
Recreational Vehicle Tax	585	535	98
16/20M Vehicle Tax	119	136	19
Commercial Vehicle Tax	1,094	1,000	193
Watercraft Tax	236	225	0
Specials	165	9,400	
Astra Benefit District			12,000,000
Sales Tax	516,102	655,750	750,300
Transfers	642,334	554,000	440,000
Bond Proceeds	960,800	0	
Interest on Idle Funds	14,697	60,000	50,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>2,552,383</b>	<b>1,600,240</b>	<b>13,252,086</b>
<b>Resources Available:</b>	<b>3,627,005</b>	<b>3,618,495</b>	<b>15,141,424</b>
Expenditures:			
Bond Principal	1,075,000	1,090,000	896,570
Bond Interest	533,750	639,157	1,318,207
Astra Benefit District P & I			12,000,000
Cash Basis Reserve (2024 column)			1,193,105
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,608,750</b>	<b>1,729,157</b>	<b>15,407,882</b>
Unencumbered Cash Balance Dec 31	2,018,255	1,889,338	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	2,707,050	2,707,050	15,407,882
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	15,407,882
		Tax Required	266,458
		Delinquent Comp Rate: 0.0%	0
		Amount of 2023 Ad Valorem Tax	266,458

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Library</b>			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 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 2023 Ad Valorem Tax	0

CPA Summary

City of De Soto, KS

2024

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

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Law Enforcement</b>			
Unencumbered Cash Balance Jan 1	93,758	82,850	66,212
Receipts:			
Ad Valorem Tax	481,117	528,476	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	8,388	5,000	6,000
Motor Vehicle Tax	43,641	42,631	10,320
Recreational Vehicle Tax	671	696	184
16/20M Vehicle Tax	166	176	36
Commercial Vehicle Tax	1,222	1,183	363
Watercraft Tax	262	200	0
Astra CID Payment			25,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>535,467</b>	<b>578,362</b>	<b>41,903</b>
<b>Resources Available:</b>	<b>629,225</b>	<b>661,212</b>	<b>108,115</b>
Expenditures:			
Contingency		0	4,000
Contractual	546,375	595,000	746,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>546,375</b>	<b>595,000</b>	<b>750,000</b>
Unencumbered Cash Balance Dec 31	82,850	66,212	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	667,781	667,781	750,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	750,000
		Tax Required	641,885
		Delinquent Comp Rate: 0.0%	0
		Amount of 2023 Ad Valorem Tax	641,885

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>0</b>			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 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 2023 Ad Valorem Tax	0

<b>CPA Summary</b>
--------------------

City of De Soto, KS

2024

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

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	77,140	63,233	65,753
Receipts:			
State of Kansas Gas Tax	176,093	177,520	176,200
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>176,093</b>	<b>177,520</b>	<b>176,200</b>
<b>Resources Available:</b>	<b>253,233</b>	<b>240,753</b>	<b>241,953</b>
Expenditures:			
Transfers	190,000	175,000	200,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>190,000</b>	<b>175,000</b>	<b>200,000</b>
Unencumbered Cash Balance Dec 31	63,233	65,753	41,953
2022/2023/2024 Budget Authority Amount:	190,000	190,000	200,000

Adopted Budget <b>Special Parks</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	93,732	105,024	114,024
Receipts:			
Liquor Tax	29,013	29,000	32,398
Kaw Sand	10,000	10,000	10,000
Park Fees	12,279	15,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>51,292</b>	<b>54,000</b>	<b>52,398</b>
<b>Resources Available:</b>	<b>145,024</b>	<b>159,024</b>	<b>166,422</b>
Expenditures:			
Expenses			20,000
Transfers	40,000	45,000	50,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>40,000</b>	<b>45,000</b>	<b>70,000</b>
Unencumbered Cash Balance Dec 31	105,024	114,024	96,422
2022/2023/2024 Budget Authority Amount:	45,000	45,000	70,000

<b>CPA Summary</b>
--------------------

City of De Soto, KS

2024

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

Adopted Budget <b>Transient Guest</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	33,745	30,827	24,827
Receipts:			
Transient Guest Tax	26,682	29,000	32,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>26,682</b>	<b>29,000</b>	<b>32,000</b>
<b>Resources Available:</b>	<b>60,427</b>	<b>59,827</b>	<b>56,827</b>
Expenditures:			
Expenses	1,600	4,000	4,000
Exconomic Development	28,000	31,000	32,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>29,600</b>	<b>35,000</b>	<b>36,000</b>
Unencumbered Cash Balance Dec 31	30,827	24,827	20,827
2022/2023/2024 Budget Authority Amount:	35,000	35,000	36,000

Adopted Budget <b>Water Maintenance</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	83,133	125,033	111,033
Receipts:			
Development Fees	16,900	26,000	27,000
Transfer from Water	45,000	45,000	45,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>61,900</b>	<b>71,000</b>	<b>72,000</b>
<b>Resources Available:</b>	<b>145,033</b>	<b>196,033</b>	<b>183,033</b>
Expenditures:			
Expenses		65,000	65,000
Transfer	20,000	20,000	20,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>20,000</b>	<b>85,000</b>	<b>85,000</b>
Unencumbered Cash Balance Dec 31	125,033	111,033	98,033
2022/2023/2024 Budget Authority Amount:	85,000	85,000	85,000

<b>CPA Summary</b>
--------------------

City of De Soto, KS

2024

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Sewer Maintenance</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	107,711	70,112	46,112
Receipts:			
Development Fees	25,525	45,000	25,000
Transfers	15,000	15,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>40,525</b>	<b>60,000</b>	<b>45,000</b>
<b>Resources Available:</b>	<b>148,236</b>	<b>130,112</b>	<b>91,112</b>
Expenditures:			
Expenses	36,124	40,000	35,000
Transfers	42,000	44,000	45,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>78,124</b>	<b>84,000</b>	<b>80,000</b>
Unencumbered Cash Balance Dec 31	70,112	46,112	11,112
2022/2023/2024 Budget Authority Amount:	84,000	84,000	80,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Refuse</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	83,856	38,663	68,663
Receipts:			
Refuse Charges	685,039	700,000	727,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>685,039</b>	<b>700,000</b>	<b>727,000</b>
<b>Resources Available:</b>	<b>768,895</b>	<b>738,663</b>	<b>795,663</b>
Expenditures:			
Contractual	730,232	670,000	720,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>730,232</b>	<b>670,000</b>	<b>720,000</b>
Unencumbered Cash Balance Dec 31	38,663	68,663	75,663
2022/2023/2024 Budget Authority Amount:	750,000	785,000	720,000

<b>CPA Summary</b>
--------------------

City of De Soto, KS

2024

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

Adopted Budget <b>Sponsorship</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	31,480	35,853	32,853
Receipts:			
Charges for Services	5,411	7,000	6,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>5,411</b>	<b>7,000</b>	<b>6,500</b>
<b>Resources Available:</b>	<b>36,891</b>	<b>42,853</b>	<b>39,353</b>
Expenditures:			
Commodities	1,038	10,000	11,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,038</b>	<b>10,000</b>	<b>11,000</b>
Unencumbered Cash Balance Dec 31	35,853	32,853	28,353
2022/2023/2024 Budget Authority Amount:	10,000	10,000	11,000

Adopted Budget <b>Community Center Maintenance</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	5,000
Receipts:			
Transfer	35,000	40,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>35,000</b>	<b>40,000</b>	<b>40,000</b>
<b>Resources Available:</b>	<b>35,000</b>	<b>40,000</b>	<b>45,000</b>
Expenditures:			
Commodities	35,000	35,000	38,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>35,000</b>	<b>35,000</b>	<b>38,000</b>
Unencumbered Cash Balance Dec 31	0	5,000	7,000
2022/2023/2024 Budget Authority Amount:	35,000	35,000	38,000

<b>CPA Summary</b>
--------------------

City of De Soto, KS

2024

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Aquatic Center Maintenance</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	32,500	7,197	7,197
Receipts:			
Transfer	30,000	30,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>30,000</b>	<b>30,000</b>	<b>40,000</b>
<b>Resources Available:</b>	<b>62,500</b>	<b>37,197</b>	<b>47,197</b>
Expenditures:			
Expenses	55,303	30,000	38,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>55,303</b>	<b>30,000</b>	<b>38,000</b>
Unencumbered Cash Balance Dec 31	7,197	7,197	9,197
2022/2023/2024 Budget Authority Amount:	35,000	35,000	38,000

**See Tab A**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Technology</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	0	12,851	551
Receipts:			
Transfer	18,760	22,200	172,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>18,760</b>	<b>22,200</b>	<b>172,000</b>
<b>Resources Available:</b>	<b>18,760</b>	<b>35,051</b>	<b>172,551</b>
Expenditures:			
Commodities	5,909	34,500	122,700
Contractual			49,700
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>5,909</b>	<b>34,500</b>	<b>172,400</b>
Unencumbered Cash Balance Dec 31	12,851	551	151
2022/2023/2024 Budget Authority Amount:	34,500	34,500	172,400

<b>CPA Summary</b>
--------------------

City of De Soto, KS

2024

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

Adopted Budget <b>Park Maintenance Fund</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfers		35,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>35,000</b>	<b>35,000</b>
<b>Resources Available:</b>	<b>0</b>	<b>35,000</b>	<b>35,000</b>
Expenditures:			
Expenses		35,000	35,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>35,000</b>	<b>35,000</b>
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	35,000	35,000	35,000

Adopted Budget <b>Public Art Fund</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfers		25,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<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 Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	25,000	25,000	25,000

<b>CPA Summary</b>
--------------------

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

Adopted Budget <b>Property Tax Relief</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Transfer			25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>25,000</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>25,000</b>
Expenditures:			
Expenses			25,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>25,000</b>
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	0	25,000

Adopted Budget <b>0</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	0	0

<b>CPA Summary</b>
--------------------

City of De Soto, KS

2024

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

Adopted Budget <b>Water</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,176,782	650,130	514,960
Receipts:			
Water Service Charges	1,848,889	2,086,000	2,336,000
Revenues	101,887	118,100	121,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,950,776</b>	<b>2,204,100</b>	<b>2,457,000</b>
<b>Resources Available:</b>	<b>3,127,558</b>	<b>2,854,230</b>	<b>2,971,960</b>
Expenditures:			
Salaries & Wages	774,443	743,653	752,989
Employee Benefits	102,978	197,600	140,695
Capital Outlay	53,917	100,912	160,616
Commodities	483,071	531,000	587,500
Contractual	536,006	417,980	468,300
Transfers	527,013	348,125	345,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>2,477,428</b>	<b>2,339,270</b>	<b>2,455,600</b>
Unencumbered Cash Balance Dec 31	650,130	514,960	516,360
2022/2023/2024 Budget Authority Amount:	2,339,270	2,478,241	2,455,600

**See Tab A**

<b>CPA Summary</b>
--------------------



City of De Soto, KS

**NON-BUDGETED FUNDS (A)**  
*(Only the actual budget year for 2022 is reported)*

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
<b>Capital Improvement</b>		<b>Unencumbered Community Fou</b>		<b>Shughart Trust</b>		<b>Nonexpendable Trust</b>		<b>CDBG</b>		<b>Total</b>
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	1,821,134	Cash Balance Jan 1	36	Cash Balance Jan 1	24,943	Cash Balance Jan 1	1,533,636	Cash Balance Jan 1	0	3,379,749
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Exise Tax	54,996			Interest	150	Interest	41,391	Grant	100,000	
Grants	131,737					Transfers	110,933			
Bonds	14,860,273					Sale of Assets				
Transfer	1,271,620									
Total Receipts	16,318,627	Total Receipts	0	Total Receipts	150	Total Receipts	152,324	Total Receipts	100,000	16,571,101
Resources Available:	18,139,761	Resources Available:	36	Resources Available:	25,093	Resources Available:	1,685,960	Resources Available:	100,000	19,950,850
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	157,322									
Contractual	2,433,974			Contractual	4,958	Expenses		Capital Projects	100,000	
Transfers	35,000					Transfer	40,000			
Total Expenditures	2,626,295	Total Expenditures	0	Total Expenditures	4,958	Total Expenditures	40,000	Total Expenditures	100,000	2,771,254
Cash Balance Dec 31	15,513,465	Cash Balance Dec 31	36	Cash Balance Dec 31	20,134	Cash Balance Dec 31	1,645,960	Cash Balance Dec 31	0	<b>17,179,596</b> **
										<b>17,179,596</b> **

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

<b>CPA Summary</b>
--------------------

City of De Soto, KS

**NON-BUDGETED FUNDS (B)**  
*(Only the actual budget year for 2022 is reported)*

2024

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
<b>Economic Incentive Deposits</b>		<b>Commerce Dr. TIF</b>		<b>2019 Commerce Dr. TIF</b>						<b>Total</b>
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	39,750	Cash Balance Jan 1	21,115	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		60,865
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Deposits	70,000	AdValorem	80,186	AdValorem	61,236					
		Sales Tax	140,006							
Total Receipts	70,000	Total Receipts	220,192	Total Receipts	61,236	Total Receipts	0	Total Receipts	0	351,427
Resources Available:	109,750	Resources Available:	241,307	Resources Available:	61,236	Resources Available:	0	Resources Available:	0	412,292
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Expenses	108,519	Transfer to Trustee	202,015	Transfer to Trustee	60,623					
		Admin Fees	2,041	Admin Fees	612					
Total Expenditures	108,519	Total Expenditures	204,056	Total Expenditures	61,236	Total Expenditures	0	Total Expenditures	0	373,811
Cash Balance Dec 31	1,231	Cash Balance Dec 31	37,251	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	<b>38,482</b> **
										<b>38,482</b> **

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

<b>CPA Summary</b>
--------------------

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

2024

The governing body of

**City of De Soto, KS**

will meet on September 7, 2023 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	6,671,040	13.202	7,336,352	2.613	16,071,950	1,489,680	12.300
Debt Service	1,608,750	4.000	1,729,157	13.368	15,407,882	266,458	2.200
Library							
Law Enforcement	546,375	5.200	595,000	4.924	750,000	641,885	5.300
Special Highway	190,000		175,000		200,000		
Special Parks	40,000		45,000		70,000		
Transient Guest	29,600		35,000		36,000		
Water Maintenance	20,000		85,000		85,000		
Sewer Maintenance	78,124		84,000		80,000		
Refuse	730,232		670,000		720,000		
Sponsorship	1,038		10,000		11,000		
Community Center Maintenance	35,000		35,000		38,000		
Aquatic Center Maintenance	55,303		30,000		38,000		
Technology	5,909		34,500		172,400		
Park Maintenance Fund			35,000		35,000		
Public Art Fund			25,000		25,000		
Property Tax Relief					25,000		
Water	2,477,428		2,339,270		2,455,600		
Sewer	731,940		919,983		856,989		
Non-Budgeted Funds-A	2,771,254						
Non-Budgeted Funds-B	373,811						
<b>Totals</b>	<b>16,365,802</b>	<b>22.402</b>	<b>14,183,262</b>	<b>20.905</b>	<b>37,077,821</b>	<b>2,398,023</b>	<b>19.800</b>
<i>Revenue Neutral Rate**</i>							<i>18.527</i>

Less: Transfers	1,496,867	1,512,075	1,269,559
Net Expenditure	14,868,935	12,671,187	35,808,262
Total Tax Levied	2,158,066	8,450,513	xxxxxxxxxxxxxxxxxxxx
Assessed Valuation	96,015,067	107,248,273	121,114,188
Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	17,800,000	18,795,000	33,575,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	17,800,000	18,795,000	33,575,000

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

**Mike Brungardt**

City Official Title: City Administrator

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

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 revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

**SUPPORTING COUNTIES**

Johnson County (home county) Leavenworth County

Revenue Neutral Rate*	18.527	Proposed Tax Rate	19.800
-----------------------	--------	-------------------	--------

Tax Rates are expressed in mills

\* Revenue Netural Rate as defined by KSA 79-2988

Page No. 21