

DE SOTO



KANSAS

2019

City Administrator's

FINAL DRAFT BUDGET

July 19, 2018

Rick Walker, Mayor

City Council Members:

Lori Murdock, President

Rob Daniels

Kevin Honomichl

Danny Lane

Kevin Ritter



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July 19, 2018

Rick Walker
Mayor

Budget Introduction Message

Mike Brungardt, P.E.
City Administrator
City Engineer

Mayor Walker and City Council Members:

Lana R. McPherson
MIMC
City Clerk

I am happy to present for your approval the City's operating budget for 2019. No single responsibility of a city's governing body and administrative officials is more critical than the preparation and adoption of the annual budget. The budget is the principal policy management tool of the governing body, and sets the course for the organizational work plan and levels of service for the community.

Patrick G. Reavey
City Attorney

We have seen continued strength in economic activity within the City, including notable increases in building and planning activity during the past 18 months. Assessed valuations and sales tax revenues are also rising steadily, and continued strength is projected for the next 12 months. Of note is an increased in assessed valuations of nearly 7% compared to last year, and 16% over the past two years. We have no reason to believe that the real estate market and building activity will not continue their three-year upswing, although some cooling of the regional housing market can be expected within the next 24 months. Regional consumer demand and confidence are expected to remain moderately strong throughout the next 18 months, while interest rates are projected to continue to a slow increase that began during the last half of 2017.

CITY COUNCIL:

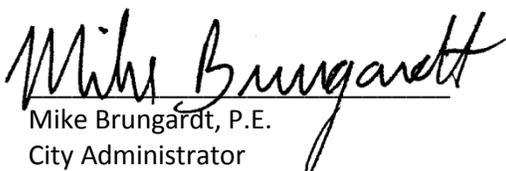
Rob Daniels
Kevin Honomichl
Danny Lane
Lori Murdock
Kevin Ritter

The 2019 budget is crafted to capitalize on the past few years of impressive sales tax collections and other windfall revenues collected during 2018 with a few discretionary one-time allocations within the General Fund. These include new accounting and billing software, warning siren upgrades, and an allocation of \$450,000 for other initiatives that are yet to be determined. As a result, budgeted expenses in the 2019 budget exceed the revenues by about \$1.6 Million, which will reduce the fund balance to pre-windfall levels without negatively impacting future fund balance projections.

In 2019 we will see a marked increase in health care costs, up 9.2% over 2018. We will also see a 8.7% increase in the Johnson County Sherriff's Contract. Nevertheless, the 2019 budget represents an overall decrease of 0.99 mills. This total consists of a decrease of 0.428 in the General Fund, an increase of 0.127 in the Law Enforcement Fund, and a discretionary 0.689 Mill reduction in the levy for the Debt Service Fund. We are projecting a need to increase retail water service rates by 2.5% and sewer service rates by 3.5% to keep those funds with acceptable reserve balances.

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

Sincerely,



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

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2019 Budget Summary

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



		2019							Total
		General Fund	Water Fund	Sewer Fund	Refuse	Police	Debt Service	Capital Improvements	Total
2018 General Fund Projections									
Revenues									
Franchise Fees	\$ 590,500	\$ 591,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 591,000
Fees/Fines/Permits/Etc.	\$ 477,750	\$ 503,850	\$ -	\$ -	\$ 45,323	\$ 86,474	\$ 1,690,000	\$ -	\$ 2,325,647
Transfers	\$ 137,000	\$ 88,022	\$ -	\$ -	\$ -	\$ 436,842	\$ 401,620	\$ -	\$ 926,484
Sales Tax	\$ 1,635,000	\$ 1,605,000	\$ -	\$ -	\$ -	\$ 490,000	\$ -	\$ -	\$ 2,095,000
Property Tax	\$ 1,779,845	\$ 1,218,387	\$ -	\$ -	\$ -	\$ 467,000	\$ 335,938	\$ -	\$ 2,021,325
Service Charges	\$ -	\$ 1,665,215	\$ 694,610	\$ 548,000	\$ -	\$ -	\$ -	\$ -	\$ 2,907,825
TOTAL	\$ 4,620,095	\$ 4,006,259	\$ 694,610	\$ 548,000	\$ 512,323	\$ 1,349,253	\$ 2,091,620	\$ -	\$ 10,867,280
Expenses									
Cap. Outlay	\$ 213,345	\$ 1,428,800	\$ 115,442	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,544,242
Commodities	\$ 408,935	\$ 468,425	\$ 351,138	\$ 96,097	\$ -	\$ -	\$ -	\$ -	\$ 915,660
Contractual	\$ 814,520	\$ 1,296,280	\$ 357,100	\$ 222,500	\$ 555,000	\$ 519,671	\$ 1,591,858	\$ 1,615,000	\$ 6,157,409
Transfers	\$ 347,443	\$ 174,337	\$ 523,308	\$ 178,811	\$ -	\$ -	\$ -	\$ -	\$ 876,456
Personnel	\$ 2,061,288	\$ 2,227,962	\$ 505,767	\$ 178,554	\$ -	\$ -	\$ -	\$ -	\$ 2,912,283
Contingency	\$ -	\$ (750,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (750,000)
TOTAL	\$ 3,845,531	\$ 4,845,804	\$ 1,852,755	\$ 675,962	\$ 555,000	\$ 519,671	\$ 1,591,858	\$ 1,615,000	\$ 11,656,050
2018 General Fund Projections									
Starting Cash Balance	\$1,372,420	\$ 2,325,075	\$ 975,834	\$ 206,518	\$ 72,525	\$ 55,802	\$ 661,642	\$ 339,786	\$ 4,637,183
Revenues	\$4,665,579	\$ 4,006,259	\$ 1,665,215	\$ 694,610	\$ 548,000	\$ 512,323	\$ 1,349,253	\$ 2,091,620	\$ 10,867,280
Expenses	\$3,712,923	\$ 4,845,804	\$ 1,852,755	\$ 675,962	\$ 555,000	\$ 519,671	\$ 1,591,858	\$ 1,615,000	\$ 11,656,050
Unexpended Appropriations		\$ 75,000	\$ 50,000	\$ 35,000					\$ 160,000
EOY Cash Balance	\$2,325,075	\$ 1,560,530	\$ 838,295	\$ 260,166	\$ 65,525	\$ 48,454	\$ 419,037	\$ 816,406	\$ 4,008,412

Policy Directives

During the formulation of the 2019 budget, several policy directives were presented and debated. The table below lists the significant policy decisions that were made during the budgeting process.

	Issue
1	<p>Mill Levy: As proposed, budget represents an overall decrease of 0.990 mills, representing approximately \$75,800 in revenues. This total consists of a decrease of 0.428 in the General Fund, an increase of 0.127 in the Law Enforcement Fund, and a discretionary 0.689 Mill reduction in the levy for the Debt Service Fund.</p>
2	<p>Debt Service Reserves: Partly due to increases in sales tax collections, fund balances in the Debt Services fund are showing notable increases year over year. The Debt Service fund is projected to end 2018 with a balance of just over \$660,000. Aside from ensuring the fund maintains a cashflow reserve to make yearly year payments, the benefits of a substantial balance in the fund are limited. In the 2018 budget, we elected to leave the debt service mill levy flat at 4.94 mills to better position the fund for future issues or for debt reduction. Acting on the advice of our financial advisors, we re-financed the 2009A and 2010A bond issues in 2017, which resulted in a reduction of principal and interest payments in 2018 and beyond. Based on 5-year fund projections, it is clear that we can safely reduce the mill levy for this fund in 2019 and beyond. We have therefore reduced the mill levy by a discretionary 0.69 mills from 4.94 mills to 4.25 mills.</p>
3	<p>Electric Utility Fund Repayment: In 2016 we borrowed \$450,000 from the Electric Utility Fund for the Commerce Drive project, which we elected in 2018 to repay via transfers from the Water Fund of \$225,000 in 2018. We will continue this in 2019. These transfers had been made to the Debt Service Fund in previous years, but will be diverted to the Electric Utility Fund in 2019.</p>
4	<p>Expenses Exceeding Revenues: Usually, the aim of a yearly budget is to balance proposed expenses with expected revenues, resulting in a near-zero change to the year end fund balance. However, the proposed 2019 budget looks to put the increased sales tax collections and windfall revenues from 2018 to use on one-time allocations, or as-yet unspecified initiatives, which will be at the discretion of the Council. As a result, budgeted expenses in the 2019 general fund budget exceed the revenues by about \$1.6 Million, which will reduce the fund balance to pre-windfall levels without negatively impacting future fund balance projections.</p>
5	<p>Un-Specified Initiatives: The administration department in the General Fund includes \$450,000 for unspecified initiatives. The Council engaged in some discussion during the budget formulation about what could be implemented with these funds, but elected not to formally commit to any particular projects. Below is a list of possible considerations, which had arisen from the Strategic Plan or other discussions during the process.</p> <ul style="list-style-type: none"> • Broadband Incentives • Purchase of Public Works Facility • Bathrooms at Riverfest Park • Develop marketing and promotion tools • Public art, signage, or gateway entrance improvements • Capital Improvements project that did not make the funding list. • Purchase of SRL Water & Sewer Infrastructure & Easement Along Sunflower Road. • Pedestrian Signal Crossings on Lexington Avenue at 91st Street, Wea Street, Ottawa Street
6	<p>Budget to Zero: Although it has not been our practice prior to 2018, we have elected to increase our overall General Fund appropriations to include the majority of the cash balance reserve. This is done in the form of a lump sum figure for “Contingency” within the general fund administration budget. Doing</p>

- this gives budget authority to account unforeseen emergencies during the year without having to complete a budget amendment, even though we have no intent to spend this money. Generally, it remains the intent to maintain a General Fund cash balance of around 25% of total appropriations.
- 7 **Vehicle and Equipment Replacement Program:** We have had to make some adjustments to our Vehicle and Equipment Replacement Program based on the first year implementation experience. Most notably, we discovered that we had underestimated lease rates for contractor's equipment in our original program last year. We have accordingly paired back our 2018 acquisitions, and have revised the 2019 program to include the following:
1. Park Department:
 - a. \$4,932 for a lease on a new tractor with front loader
 - b. \$4,367 for the 1st year repayment of the Electric Reserve Fund for a new ½-Ton pickup
 - c. \$8,734 for the 1st year repayment of the Electric Reserve Fund for a new 2-Ton pickup
 2. Water Department
 - a. \$15,000 for a lease on a new backhoe
 - b. \$5,000 for a lease on a new forklift for the Water Department
 3. Street Department
 - a. \$7,642 for the 1st year repayment of the Electric Reserve Fund for a new F-350 pickup.
- 8 **Wage Increases & Compensation Study:** The base budget includes 4.0% combined cost of living and merit increases for all City employees, throughout all departments. Increases will be implemented in accordance with the Pay Plan outlined in the 2017 Compensation Study. The 4% overall increase is in line with almost all other Johnson County cities, based on discussions with other City Managers.
- 9 **Water and Sewer Rates:** The proposed 2019 budget includes a 2.5% rate increase for water, and a 3.5% rate increase for sewer. These funds will be monitored through the end of 2018, and final rate increases will be set in January of 2019.
- 10 **Sales Tax Projections:** Sales tax receipts have continued the impressive growth trend that began in the last half of 2016. As reported in February, the 2017 sales tax collections exceeded 2016 by about 13.7%. Similarly, the first quarter of 2018 has exceeded the first quarter of 2017 by about 14%. It would be extremely aggressive to assume that this trend will continue throughout the remainder of the year, so we have projected the 2018 sales tax collections at \$1.635 Million, which is an increase over the 2017 amounts of about 3.6%.
- 11 **Windfall Revenues:** Included in the 2018 projections are two significant revenue windfalls that, at the time of budget preparation, we felt were likely to occur. The largest of these is a \$650,000 delinquent tax revenue that would result from the tax sale of the Cherokee Woods subdivision. The second projected windfall is a \$70,000 reimbursement from FEMA as part of the disaster declaration from the August 2017 wind storm. The 2018 year end general fund balance is accordingly projected to increase by about \$775,000. As indicated in Item #4 above, the 2019 budget is crafted to put the windfall revenues to use without negatively impacting fund balances in future years.
- 12 **Dark Store:** At the time of budget preparation, the County Appraiser and others in the industry were concerned about a concept of property evaluation termed "Dark Store". In general, they advise that municipalities understand the issue, quantify the potential risk and prepare contingency plans. The appraiser's office has provided us with an estimate of the total impact to De Soto, assuming a worst-case scenario, and it equates to about 2.1% of our total assessed valuation.

5-YEAR FINANCIAL FORCAST 2018-2022

As of June, 2018

5-YEAR FORECAST PROPERTY TAX SUPPORTED BUDGETS

General Fund
Law Enforcement Fund
Debt Service Fund

**5-Year Financial Forecast
Updated June 2018**

	Audited 2016	2017 Audited	2018 Budget	2018 Projected	2019 Proposed Budget	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
GENERAL FUND REVENUES										
Beginning Balance	861,179	926,295	1,372,420	1,372,420	2,325,075	1,560,530	1,428,022	1,310,366	1,241,352	1,209,331
Franchise Fees	597,742	610,370	582,500	613,239	591,000	602,820	616,082	631,484	649,166	669,939
Court Fines	290,889	210,028	231,800	226,800	226,800	230,202	234,806	241,850	250,315	259,076
Interest	5,119	7,778	5,500	6,000	6,000	8,000	8,000	8,000	8,000	8,000
Planning & Zoning Fees	5,485	43,243	3,200	11,350	5,200	5,304	5,410	5,572	5,740	5,912
Licenses, Permits, & Fees	90,504	118,373	54,700	56,645	65,450	68,723	72,159	75,767	79,555	83,533
Recreation Fees	92,564	152,609	120,800	127,800	131,000	134,930	138,978	143,147	147,442	151,865
Rents & Leases	63,754	68,741	71,400	69,900	69,400	72,176	75,063	78,066	81,188	84,436
Transfers/Revenues	13,290	9,225	5,900	5,900	1,750	5,000	5,000	5,000	5,000	5,000
Transfer from Transient Guest Tax Fund	-	-	-	-	-	-	-	-	-	-
Transfer from Elec Utility Fund	-	-	-	-	-	-	-	-	-	-
Transfer from Fire Protection Fund	-	-	-	-	-	-	-	-	-	-
Transfer from Sewer Fund	-	-	-	-	22,136	22,911	23,598	24,306	25,035	25,786
Transfer from Water Fund	40,000	40,000	40,000	40,000	62,136	62,910.76	63,598.08	64,306.03	65,035.21	65,786.26
Transfer from Special Highway Fund										
Transfer from Capital Projects Fund										
Donation, Sales, Grants, Reimbursements	188,414	53,837	2,000	91,100	2,000	2,000	2,000	2,000	2,000	2,000
Sales and Use Tax Monies (prior to 2018)	1,388,263									
City Sales Tax		456,529	455,000	460,000	435,000	442,917	451,775	461,714	472,334	484,142
City Use Tax		236,503	230,000	240,000	240,000	244,368	249,255	254,739	260,598	267,113
County Use Tax		153,644	130,000	160,000	150,000	152,730	155,785	159,212	162,874	166,946
County Sales Tax		661,352	625,000	642,000	640,000	651,648	664,681	679,304	694,928	712,301
TOTAL Sales/Use Taxes		1,508,028	1,440,000	1,502,000	1,465,000	1,491,663	1,521,496	1,554,969	1,590,733	1,630,502
Additional Sales Tax from Courthouse Referendum		70,000	135,000	135,000	140,000	142,548	145,399	148,598	152,015	155,816
Ad Valorem Taxes	633,244	1,039,544	1,054,972	1,056,162	1,101,417	1,139,967	1,188,985	1,242,489	1,298,402	1,363,322
Delinquent Real Estate Taxes		5,372	5,000	650,000	5,000	5,175	5,398	5,640	5,894	6,189
Other Property Taxes (Prior to 2018)										
Motor Vehicle Tax		52,705	94,521	53,000	92,346	94,027	98,070	102,483	107,095	112,449
Recreational Vehicle Tax		704	1,180	800	1,255	1,278	1,303	1,332	1,363	1,397
Watercraft		277	-	250	-	-	-	-	-	-
16/20M Vehicle Tax		125	3,195	3,195	226	230	235	240	245	252
Commercial Vehicle Tax		2,006	202	2,200	3,793	3,869	3,966	4,065	4,166	4,291
Liquor Tax General		14,750	13,888	13,888	14,000	14,210	14,466	14,755	15,050	15,351
Delinquent Personal Taxes		247	500	350	350	362	378	395	413	433
Total Property Taxes Levied	633,244	1,115,730	1,173,458	1,779,845	1,218,387	1,259,117	1,312,800	1,371,399	1,432,628	1,503,684
TOTAL REVENUES	3,409,268	4,007,962	3,866,258	4,665,579	4,006,259	4,108,304	4,224,389	4,354,465	4,493,852	4,651,334
TOTAL APPROPRIATIONS (Budgeted)	3,344,152	3,524,689	4,644,650	3,712,923	5,595,804	5,065,813	5,192,045	5,323,479	5,450,873	5,568,486
LESS UNEXPENDED APPROPRIATIONS	-	-	(50,000)		(75,000)	(75,000)	(100,000)	(150,000)	(175,000)	(175,000)
CONTINGENCY			(750,000)	-	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
Auditor's Adjusting Journal Entries		37,148								
Revenue percentage change			10%	21%	0%	6%	5%	6%	6%	7%
General Fund Ending Balance	926,295	1,372,420	1,394,028	2,325,075	1,560,530	1,428,022	1,310,366	1,241,352	1,209,331	1,217,179
GF Ending Balance % of Appropriations	28%	39%	46%	63%	41%	43%	40%	37%	36%	35%
Tax Rate	8.851	15.572	14.557	14.573	14.145	14.145	14.145	14.145	14.145	14.145
Total City Assessed Valuation	62,925,103	66,049,616	72,473,545	72,473,545	77,867,744	80,593,115	84,058,619	87,841,257	91,794,113	96,383,819
Annual City Assessed Valuation Change	1.0%	5.0%	9.7%	9.7%	7.4%	4.0%	4.0%	4.0%	4.0%	4.0%

**5-Year Financial Forecast
Updated June 2018**

	Audited 2016	2017 Audited	2018 Budget	2018 Projected	2019 Proposed Budget	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
GENERAL FUND APPROPRIATIONS										
Administration										
Capital Outlay	2,754	-	889,000	139,000	1,275,750	775,000	755,000	755,000	755,000	755,000
Commodities	6,095	6,365	7,500	12,245	19,342	19,632	19,986	20,385	20,793	21,209
Contractual	239,635	275,990	272,200	258,100	304,700	300,000	304,500	309,068	313,704	318,409
Transfers (4.1 mill Road Program) & CIP Transfer		272,609	300,000	300,000	-	-	-	-	-	-
Additional Transfer to CIP		20,000	20,000	20,000	66,620	67,468	68,418	69,483	70,621	71,887
City Atty/City Clerk, Finance Officer, EDC	347,537	150,224	79,050	78,872	79,580	80,774	82,389	84,449	86,560	88,724
Bond Principal		132,980	-	-	-	-	-	-	-	-
Personnel	448,598	476,452	536,528	514,000	575,862	596,017	613,898	632,315	651,284	670,823
Subtotal Administration	1,044,619	1,334,620	2,104,278	1,322,217	2,321,854	1,838,891	1,844,190	1,870,699	1,897,962	1,926,051
Annual Administration Appropriation Increase	41.1%	21%	66.1%	-0.9%	10.3%	-20.8%	0.3%	1.4%	1.5%	1.5%
Planning and Zoning										
Capital Outlay	-	-	-	-	-	5,000	5,000	5,000	5,000	5,000
Commodities	11,053	6,172	11,900	9,800	9,597	9,837	10,083	10,335	10,593	10,858
Contractual	18,984	19,937	19,550	18,570	19,700	19,996	20,295	20,600	20,909	21,222
Personnel	199,492	205,325	178,340	171,000	192,195	198,922	204,889	211,036	217,367	223,888
Subtotal Community Dev	229,530	231,434	209,790	199,370	221,492	233,754	240,268	246,971	253,869	260,969
Annual Comm. Devlp Appropriation Increase	1.7%	6%	-14.1%	-13.9%	5.6%	5.5%	2.8%	2.8%	2.8%	2.8%
Inspection										
Capital Outlay	1,140	-	-	-	48,580	-	-	4,367	4,367	4,367
Commodities	3,363	6,061	5,500	6,100	7,647	7,762	7,901	8,059	8,221	8,385
Contractual	3,790	8,258	7,500	8,650	11,550	11,723	11,899	12,078	12,259	12,443
Transfer to Elect Util					\$ -	\$ -	\$ -	\$ 4,367	\$ 4,367	\$ 8,734
Personnel	53,015	117,395	155,323	161,800	168,204	174,091	179,314	184,693	190,234	195,941
Subtotal Inspection	61,308	131,714	168,323	176,550	235,981	193,576	199,114	213,564	219,448	229,870
Annual Inspection Appropriation Increase	-24%	48%	84.9%		40.2%	-18.0%	2.9%	7.3%	2.8%	4.7%
Court										
Commodities	4,503	4,302	7,800	5,500	36,748	7,917	8,060	8,221	8,385	8,553
Contractual	61,770	50,283	73,150	56,866	74,350	75,465	76,597	77,746	78,912	80,096
Personnel	56,824	59,427	64,335	73,800	65,095	67,373	69,395	71,476	73,621	75,829
Subtotal Court	123,096	114,012	145,285	136,166	176,193	150,756	154,051	157,443	160,918	164,478
Annual Court Appropriation Increase	1%	12%	5%		21%	-14%	2%	2%	2%	2%
Community Center										
Capital Outlay	-	-	-	-	35,000	5,000	5,125	5,253	5,384	5,519
Commodities	21,947	14,890	31,550	24,620	32,340	32,825	33,416	34,084	34,766	35,461
Contractual	38,841	34,018	34,400	30,710	35,900	36,439	36,985	37,540	38,103	38,674
Personnel	68,278	70,716	103,902	89,300	110,256	114,115	117,538	121,065	124,696	128,437
Transfer to Elect Util					4,367	4,367	4,367	4,367	4,367	
Subtotal Comm. Center	129,066	119,624	169,852	144,630	217,863	192,746	197,432	202,309	207,317	208,092
Annual Comm. Center Appropriation Increase	8%	18%	12%		28%	-12%	2%	2%	2%	0%

**5-Year Financial Forecast
Updated June 2018**

	Audited 2016	2017 Audited	2018 Budget	2018 Projected	2019 Proposed Budget	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Employee Benefits										
Health, Life, Dental, SUTA, WC	147,028	175,278	246,455	221,300	284,630	298,862	313,805	329,495	345,970	363,268
Annual Health Appropriation Increase	1.4%	-13.1%			15.5%	5.0%	5.0%	5.0%	5.0%	5.0%
Street										
Capital Outlay	41,044	48,815	33,646	38,465	39,038	47,228	49,336	68,296	74,495	81,941
Commodities	141,017	196,282	235,150	219,150	234,921	239,619	244,412	250,522	256,785	263,205
Contractual	240,167	280,228	262,900	251,991	281,700	285,926	290,214	296,019	303,419	311,005
Expenses (4.1 mill Road Program) & CIP Transfer	357,314		-		400,000	375,000	382,500	392,063	401,864	411,911
Transfer to Elect Util			64,563	64,563	\$ 61,869	\$ 57,237	\$ 94,357	\$ 106,483	\$ 101,535	\$ 110,269
Personnel	290,364	315,753	334,766	318,000	395,898	409,754	422,047	434,708	447,750	461,182
Subtotal Street & Shop	1,069,906	841,078	931,025	892,169	1,413,426	1,414,765	1,482,867	1,548,091	1,585,848	1,639,512
Annual Street Appropriation Increase	8%	-19%	7%		52%	0%	5%	4%	2%	3%
Parks & Recreation										
Capital Outlay	33,185	28,380	28,380	28,380	4,932	4,932	4,932	4,932	5,000	5,000
Commodities	51,137	53,796	64,100	59,400	69,482	69,482	70,733	72,147	73,590	75,062
Contractual	48,568	45,769	65,700	55,875	65,800	66,787	67,789	68,806	69,838	70,885
Personnel	162,596	188,475	201,262	201,100	215,208	222,740	229,422	236,305	243,394	250,696
Transfer to Elect Util					\$ 41,481	\$ 41,481	\$ 41,481	\$ 17,468	\$ 22,927	\$ 9,826
Subtotal Park	295,486	316,420	359,442	344,755	396,903	405,423	414,357	399,658	414,750	401,644
Annual Park Appropriation Increase	12%	-6%	7%		10%	2%	2%	-4%	4%	-3%
Aquatic Center										
Capital Outlay	3,997	6,445	7,500	7,500	25,500	26,138	26,791	27,461	28,147	28,851
Commodities	45,418	60,187	59,100	49,300	58,348	59,223	60,289	61,495	62,725	63,979
Contractual	18,590	15,252	26,050	21,466	23,000	23,345	23,695	24,051	24,411	24,778
Personnel	176,109	178,625	217,550	197,500	220,614	228,335	235,186	242,241	249,508	256,994
Subtotal Pool	244,114	260,509	310,200	275,766	327,462	337,041	345,961	355,247	364,792	374,601
Annual Pool Appropriation Increase	0%	-16%	0%		6%	3%	3%	3%	3%	3%
Auditor Journal Entry--Prior Year's Expenses										
TOTAL GENERAL FUND APPROPRIATIONS	3,344,152	3,524,689	4,644,650	3,712,923	5,595,804	5,065,813	5,192,045	5,323,479	5,450,873	5,568,486
Annual General Fund Appropriation Increase	14%	8%	28.7%	5.3%	20.5%	-9.5%	2.5%	2.5%	2.4%	2.2%

**5-Year Financial Forecast
Updated June 2018**

	Audited 2016	2017 Audited	2018 Budget	2018 Projected	2019 Proposed Budget	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
LAW ENFORCEMENT FUND REVENUES										
Beginning Balance	28,803	35,086	62,766	62,766	55,802	48,454	43,491	41,548	43,146	48,791
Ad Valorem Taxes	414,292	437,255	425,000	425,454	467,000	486,000	505,000	525,000	546,000	568,000
Delinquent Real Estate	4,983	3,640	4,900	4,900	6,000	6,000	6,000	6,000	6,000	6,000
Motor Vehicle Taxes	38,104	38,330	39,758	39,758	37,199	34,000	34,000	34,000	34,000	34,000
Commercial & 16/20M Vehicle Tax	1,407	1,550	1,428	1,428	1,619	1,300	1,300	1,300	1,300	1,300
Telecom				-						
Recreational Vehicle Taxes	650	713	496	496	505	400	400	400	400	400
LATVR	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES (Less Beginning Balance)	459,436	481,488	471,582	472,036	512,323	527,700	546,700	566,700	587,700	609,700
TOTAL LAW ENFORCE APPROPRIATIONS	453,153	453,808	479,000	479,000	519,671	532,663	548,643	565,102	582,055	599,517
Annual Law Enforce Appropriation Increase	3.27%	-3%	3%		8.49%	2%	3%	3%	3%	3%
Law Enforcement Ending Balance	35,086	62,766	55,348	55,802	48,454	43,491	41,548	43,146	48,791	58,975
Law Enforcement Tax Rate	6.436	6.550	5.864	5.870	5.997	6.030	6.008	5.977	5.948	5.893
Annual Law Enforcement Tax Increase	0%	0%	-10%		2%	1%	0%	-1%	0%	-1%

**5-Year Financial Forecast
Updated June 2018**

	Audited 2016	2017 Audited	2018 Budget	2018 Projected	2019 Proposed Budget	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
DEBT SERVICE FUND										
Annual Debt Appropriations										
Existing Debt Service	\$ 1,570,414	Listed Below	Listed Below	Listed Below	Listed Below	Listed Below	Listed Below	Listed Below	Listed Below	Listed Below
Water Plant Refurbishment Debt										
2003A		\$ 31,200								
2009A		\$ 65,191	\$ 65,191							
2010A		\$ 82,263	\$ 81,063							
2010B		\$ 42,600	\$ 42,600	\$ 42,600	\$ 42,600	\$ 42,600	\$ 42,600	\$ 42,600	\$ 42,600	\$ 42,600
2010C		\$ 73,700	\$ 73,700	\$ 73,700	\$ 73,700	\$ 73,700	\$ 73,700	\$ 73,700	\$ 73,700	\$ 73,700
2010D		\$ 3,910	\$ 3,910	\$ 3,910	\$ 3,910	\$ 3,910	\$ 3,910	\$ 3,910	\$ 3,910	\$ 3,910
2012A		\$ 366,773	\$ 401,073	\$ 401,073	\$ 399,573	\$ 397,973	\$ 361,273	\$ 365,173	\$ 365,173	\$ 365,173
2013A		\$ 63,565	\$ 63,105	\$ 63,105	\$ 62,645	\$ 62,185	\$ 61,725	\$ 65,925	\$ 65,925	\$ 65,925
2015A		\$ 715,488	\$ 711,888	\$ 711,888	\$ 708,188	\$ 704,388	\$ 700,488	\$ 691,988	\$ 691,988	\$ 691,988
2015B		\$ 123,513	\$ 122,875	\$ 122,875	\$ 121,938	\$ 121,000	\$ 124,500	\$ 122,900	\$ 122,900	\$ 122,900
2017			\$ -	\$ 120,594	\$ 124,263	\$ 122,613	\$ 165,963	\$ 162,963	\$ 164,963	\$ 166,813
2019 (\$900,000 @2% for 20 yrs)					\$ 55,041	\$ 55,041	\$ 55,041	\$ 55,041	\$ 55,041	\$ 55,041
2020 (\$511,000 @3% for 20 yrs)						\$ 34,347	\$ 34,347	\$ 34,347	\$ 34,347	\$ 34,347
2022 (\$2,300,000 @3% for 20 yrs)								\$ 154,596	\$ 154,596	\$ 154,596
Amount Funded by General Fund										
Targeted Debt Reduction			\$ 160,000	\$ -						
Total Appropriations	\$ 1,570,414	\$ 1,568,203	\$ 1,725,405	\$ 1,539,745	\$ 1,591,858	\$ 1,617,757	\$ 1,623,547	\$ 1,773,143	\$ 1,775,143	\$ 1,776,993
Annual Debt Revenues										
January 1 Beginning Balance	\$ 556,523	\$ 842,604	\$ 834,403	\$ 834,403	\$ 661,642	\$ 419,037	\$ 405,056	\$ 408,928	\$ 303,940	\$ 236,638
Ad Valorem Tax	\$ 446,665	\$ 329,773	\$ 357,544	\$ 357,963	\$ 330,938	\$ 330,938	\$ 342,521	\$ 369,858	\$ 395,286	\$ 413,074
Delinquent Real Estate	\$ 5,343	\$ 3,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Additional Sales Tax	\$ 474,829	\$ 466,755	\$ 480,000	\$ 480,000	\$ 490,000	\$ 498,918	\$ 508,896	\$ 520,092	\$ 532,054	\$ 545,356
Motor Vehicle Tax	\$ 41,706	\$ 41,325	\$ 29,984	\$ 35,000	\$ 35,000	\$ 35,637	\$ 36,350	\$ 37,149	\$ 38,004	\$ 38,954
Telecom										
Recreational Vehicle Tax	\$ 701	\$ 552	\$ 374	\$ 374	\$ 385	\$ 385	\$ 392	\$ 400	\$ 409	\$ 418
Commercial & 16/20M Vehicle Tax	\$ 1,534	\$ 317	\$ 1,077	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,324	\$ 1,350	\$ 1,380	\$ 1,412
Bond Proceeds										
Build America Bonds Rebate	\$ 13,896	\$ 13,881	\$ 13,896	\$ 13,896	\$ 13,836	\$ 13,836	\$ 13,836	\$ 13,836	\$ 13,836	\$ 13,836
Recovery Zone Economic Dev. Bond Rebate	\$ 30,910	\$ 30,877	\$ 30,910	\$ 30,910	\$ 30,777	\$ 30,777	\$ 30,777	\$ 30,777	\$ 30,777	\$ 30,777
Transfer from Water	\$ 150,275	\$ 389,854	\$ 163,676	\$ 163,676	\$ 166,842	\$ 390,334	\$ 390,334	\$ 390,334	\$ 390,334	\$ 390,334
Transfer from Sewer	\$ 70,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
Transfer from Special Parks				\$ -						
Transfer from Special Highway	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Transfer from Water Development	\$ 30,000	\$ 25,000	\$ 35,000	\$ 35,000	\$ 20,000	\$ 20,400	\$ 20,910	\$ 21,433	\$ 21,969	\$ 22,628
Transfer from CIF	\$ 500,276		\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Special Assessments	\$ 8,686	\$ 3,111	\$ 3,700	\$ 3,700						
Traffic Signal Special Assessments		\$ 5,065	\$ 5,065	\$ 5,065						
Delinquent Special Assess.	\$ 632	\$ 401	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
Interest Earnings	\$ 6,042	\$ 9,591	\$ 5,000	\$ 5,000	\$ 5,075	\$ 5,151	\$ 5,228	\$ 5,307	\$ 5,386	\$ 5,467
				\$ -						
Transfer In From Capital Projects	\$ 20,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excise Tax Revenues			\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Transfer from Sewer Development	\$ 20,000	\$ 30,000	\$ 20,000	\$ 20,000	\$ 40,000	\$ 30,000	\$ 30,750	\$ 31,519	\$ 32,307	\$ 33,276
Total Revenues (Less Beginning Balance)	\$ 1,856,495	\$ 1,560,002	\$ 1,361,326	\$ 1,366,984	\$ 1,349,253	\$ 1,603,777	\$ 1,627,419	\$ 1,668,155	\$ 1,707,842	\$ 1,741,631
December 31 Ending Balance	\$ 842,604	\$ 834,403	\$ 470,324	\$ 661,642	\$ 419,037	\$ 405,056	\$ 408,928	\$ 303,940	\$ 236,638	\$ 201,276
Tax Rate	6.700	4.940	4.940	4.939	4.250	4.250	4.250	4.400	4.500	4.500

**5-Year Financial Forecast
Updated June 2018**

Audited 2016	2017 Audited	2018 Budget	2018 Projected	2019 Proposed Budget	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
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TAX RATES (MILLS) ALL FUNDS										
General Fund	8.851	15.572	14.557	14.5731	14.145	14.145	14.145	14.145	14.145	14.145
Law Enforcement Fund	6.436	6.550	5.864	5.8700	5.997	6.030	6.008	5.977	5.948	5.893
Debt Service Fund	6.700	4.940	4.940	4.9392	4.250	4.250	4.250	4.400	4.500	4.500
Total Tax Rate All Funds	21.987	27.062	25.361	25.382	24.392	24.425	24.402	24.521	24.593	24.538
Total Annual Tax Increase- All Funds	-0.9%	23.1%	-6.3%	-6.2%	-3.8%	0.1%	-0.1%	0.5%	0.3%	-0.2%
ENDING BALANCES ALL TAX FUNDS										
General Fund	\$ 926,295	\$ 1,372,420	\$ 1,394,028	\$ 2,325,075	\$ 1,560,530	\$ 1,428,022	\$ 1,310,366	\$ 1,241,352	\$ 1,209,331	\$ 1,217,179
Law Enforcement Fund	\$ 35,086	\$ 62,766	\$ 55,348	\$ 55,802	\$ 48,454	\$ 43,491	\$ 41,548	\$ 43,146	\$ 48,791	\$ 58,975
Debt Service Fund	\$ 842,604	\$ 834,403	\$ 470,324	\$ 661,642	\$ 419,037	\$ 405,056	\$ 408,928	\$ 303,940	\$ 236,638	\$ 201,276
Total Ending Balance All Tax Funds	\$ 1,803,985	\$ 2,269,589	\$ 1,919,700	\$ 3,042,519	\$ 2,028,021	\$ 1,876,569	\$ 1,760,842	\$ 1,588,438	\$ 1,494,761	\$ 1,477,430

5-YEAR FORECAST ENTERPRISE FUNDS

Water Fund
Sewer Fund
Refuse Fund

**Water Fund Projections
June, 2018**

Water Department Budget (Fund 501)												
Col/Line	1	4	Last Year		This Year		BUDGET					
			5	6	7	8	9	10	11	12	13	
		2016 Audited	2017 Budget	2017 Audited	2018 Budget	2018 Projection	2019 Proposed Budget	2020	2021	2022	2023	2024
2	Beginning Balance	615,715	935,784	935,784	1,069,481	1,069,481	975,834	838,295	807,226	777,022	764,751	771,051
3	% of Total Operating Expenses	49%	53%	60%	62%	67%	53%	47%	44%	41%	40%	39%
4	% Rate Increase Needed	10.0%	0.0%	0.0%	2.50%	2.50%	2.50%	3.00%	3.00%	3.00%	3.00%	3.00%
5	49000.00 Lease Purchase Payments	11669	11,669	11,669	15,881	8,376	30,192	30,192	48,312	48,312	48,312	48,312
5a	48000.00 Capital Outlay						85,250					
6	SUBTOTAL	11,669	11,669	11,669	15,881	8,376	115,442	30,192	48,312	48,312	48,312	48,312
7	Acct Class: COMM COMMODITIES											
8												
9	44310.00 Office Supplies	1,195	2,000	1,037	1,000	1,000	1,000	1,015	1,033	1,054	1,075	1,097
10	44315.00 Office Equipment	396	1,000	630	500	500	500	508	517	527	538	548
11	44320.00 Cleaning Supplies	250	300	19	300	150	300	305	310	316	323	329
12	44350.00 Chemicals	105,459	120,000	112,833	120,000	115,000	120,000	121,800	123,992	126,472	129,002	131,582
13	44400.00 Taxes And Licenses	-	-	-	-	-	-	-	-	-	-	-
14	44500.00 Tools & Equipment	11,204	21,000	26,039	15,000	15,000	15,000	15,225	15,499	15,809	16,125	16,448
15	44501.00 Safety Equip/Supplies	3,984	5,000	1,986	4,000	2,500	4,000	4,060	4,133	4,216	4,300	4,386
16	44502.00 Distribution Parts & Supplies	35,045	70,000	31,163	60,000	48,000	60,000	60,900	61,996	63,236	64,501	65,791
17	44503.00 New Meter Install	-	20,000	10,981	15,000	12,000	15,000	15,225	15,499	15,809	16,125	16,448
18	44504.00 Replacement Meters	9,440	20,000	25,697	20,000	20,000	20,000	20,300	20,665	21,079	21,500	21,930
19	44510.00 Computer Software/Hardware	2,249	800	-	800	800	2,138	2,170	2,209	2,253	2,298	2,344
20	44600.00 Repair Parts	2,190	9,000	4,180	4,000	4,000	4,200	4,263	4,340	4,427	4,515	4,605
21	44700.00 Gasoline	6,066	13,000	9,559	10,000	10,000	10,000	10,150	10,333	10,539	10,750	10,965
22	45910.00 Street Rock	241	5,000	-	5,000	2,500	5,000	5,075	5,166	5,270	5,375	5,483
23	46000.00 Equipment Maintenance & Repair	473	9,000	48,428	8,000	8,000	10,000	10,150	10,333	10,539	10,750	10,965
24	46200.00 Vehicle Repair And Maintenance	-	1,000	268	400	400	400	406	413	422	430	439
25	46300.00 Street Sign & Posts	-	-	-	-	-	-	-	-	-	-	-
26	46400.00 Building Improvemts/Maint	4,325	7,500	3,922	5,000	5,000	5,000	5,075	5,166	5,270	5,375	5,483
27	46700.00 Radio Equipment	-	-	-	-	-	-	-	-	-	-	-
28	47200.00 Grass Seed, Weed Cont, Fertil	118	600	398	600	600	600	609	620	632	645	658
29	48400.00 Refunds And Reimbursements	-	-	-	-	-	-	-	-	-	-	-
30	48500.00 Water Protection Fee	6,273	6,000	5,134	6,500	5,300	6,500	6,598	6,716	6,851	6,988	7,127
31	48550.00 Water Assurance Fund	2,615	2,400	4,028	3,000	3,118	4,500	4,568	4,650	4,743	4,838	4,934
32	48600.00 Sales Tax Payable	47,654	48,000	52,236	56,000	55,000	56,000	56,840	57,863	59,020	60,201	61,405
33	48700.00 Sampling & Testing	3,628	10,000	3,265	6,000	4,200	6,000	6,090	6,200	6,324	6,450	6,579
34	48900.00 Clean Drinking Water Fee	3,673	4,500	4,813	4,000	4,900	5,000	5,075	5,166	5,270	5,375	5,483
35	SUBTOTAL	246,477	376,100	346,618	345,100	317,968	351,138	356,405	362,820	370,077	377,478	385,028
36	41195.00 Work Comp under Minimum											
37	41196.00 Utility Assistance	2,000	3,000	2,000	3,000	3,000	3,000	3,045	3,100	3,162	3,225	3,290
38	41210.00 Meals & Refreshments	318	300	227	300	300	300	305	310	316	323	329
39	41300.00 Charitable cont & Gifts	-	-	-	-	-	-	-	-	-	-	-
40	42000.00 Postage & Freight	9,549	10,000	8,621	10,000	9,000	10,000	10,150	10,333	10,539	10,750	10,965
41	42050.00 Utilities	135,124	190,000	113,834	150,000	120,000	150,000	152,250	154,991	158,090	161,252	164,477
42	42100.00 Uniform Fees	1,897	3,000	2,041	2,500	2,200	2,500	2,538	2,583	2,635	2,688	2,741
43	42150.00 Bad Check Replacements	-	-	-	-	-	-	-	-	-	-	-
44	42200.00 Printing And Advertisements	1,691	2,500	2,224	2,500	2,500	2,500	2,538	2,583	2,635	2,688	2,741
45	42250.00 Liability Insurance	24,994	19,500	29,127	22,000	30,000	30,000	30,450	30,998	31,618	32,250	32,895
46	42900.00 Lawsuits & Settlements	-	-	-	-	-	-	-	-	-	-	-
47	43000.00 Dues & Membership Fees	1,065	1,500	20	1,500	500	1,500	1,523	1,550	1,581	1,613	1,645
48	43500.00 Data Processing Services	-	2,500	2,093	1,000	1,500	1,000	1,015	1,033	1,054	1,075	1,097
49	43700.00 Training/School	2,908	3,500	2,699	3,500	3,000	3,500	3,553	3,616	3,689	3,763	3,838
50	44020.00 Contractual Bldg Maint&Repair	1,044	3,500	-	2,000	2,000	2,000	2,030	2,067	2,108	2,150	2,193
51	44030.00 Contractual Equip Maint&Repair	51,280	90,000	40,487	70,000	50,000	70,000	71,050	72,329	73,775	75,251	76,756
52	44040.00 Contract Vehicle Maint&Repair	813	4,000	544	3,500	3,000	3,500	3,553	3,616	3,689	3,763	3,838
53	44060.00 Shop Maint & Repair	20,674	28,000	28,162	25,000	25,000	28,000	28,420	28,932	29,510	30,100	30,702
54	44070.00 Line Maint & Repair	-	30,000	8,317	20,000	13,000	20,000	20,300	20,665	21,079	21,500	21,930
55	44080.00 Bad Debt Collection Fees	-	-	-	-	-	-	-	-	-	-	-
56	44200.00 Equipment Lease & Rentals	1,644	4,300	2,094	4,300	3,000	4,300	4,365	4,443	4,532	4,623	4,715
57	44220.00 Misc contractual services	12,495	25,000	8,007	25,000	15,000	25,000	25,375	25,832	26,348	26,875	27,413
58	45700.00 Mowing Contract	450	-	480	-	-	-	-	-	-	-	-
59	SUBTOTAL	267,946	420,600	250,977	346,100	283,000	357,100	362,457	368,981	376,360	383,888	391,565

**Water Fund Projections
June, 2018**

Water Department Budget (Fund 501)												
Col/Line	1	4	Last Year		This Year		BUDGET					
			5	6	7	8	9	10	11	12	13	
		2016 Audited	2017 Budget	2017 Audited	2018 Budget	2018 Projection	2019 Proposed Budget	2020	2021	2022	2023	2024
60	42360.00											
61	49800.00	8916		13,259								
62	49994.00	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
62a	49992.00						57,661	59,679	61,470	63,314	65,213	67,169
62b	49994.00						22,136	22,911	23,598	24,306	25,035	25,786
63	49995.00	150275	159,018	159,018	388,676	163,676	163,676	163,676	163,676	163,676	163,676	163,676
64	NEW DEBT - 2015 Bond Issue (Transfer to Debt)	\$0.00	\$230,835.63	\$230,835.63	-	-	3,166	226,658	226,658	226,658	226,658	226,658
64a	Transfer to Electric Utility				11,669	236,669	236,669	\$ 13,320	\$ 13,320	\$ 13,320	\$ 13,320	\$ 18,778
65	49996.00											
66	49999.00											
67	SUBTOTAL	199,191	429,854	443,113	440,345	440,345	523,308	526,244	528,721	531,273	533,902	542,068
68												
69	41100.00	340,435.22	334,216	327,906	365,436	345,000	317,948	329,076	338,948	349,117	359,590	370,378
70	41110.00	54,216.68	41,437	41,543	37,580	42,000	44,817	45,489	46,308	47,234	48,179	49,142
71	41135.00		-	-	-	-	-	-	-	-	-	-
72	41140.00	28740	28,738	26,662	30,896	28,000	27,752	28,168	28,675	29,249	29,834	30,430
73	41150.00	36272.17	38,242	31,519	41,114	33,000	36,930	37,484	38,159	38,922	39,700	40,494
74	41170.00		-	21	-	-	-	-	-	-	-	-
75	SUBTOTAL	459,664	442,633	427,650	475,026	448,000	427,447	440,218	452,090	464,522	477,303	490,445
76												
77	SUBTOTAL	1,184,946	1,680,856	1,480,026	1,622,452	1,497,689	1,774,435	1,715,515	1,760,925	1,790,544	1,820,883	1,857,419
78												
79												
80	41135.00	8944.67	11,750	10,527	10,250	12,000	10,500	10,658	10,849	11,066	11,288	11,513
81	41156.00		-	-	-	-	-	-	-	-	-	-
82	41160.00	56,319	54,719	59,652	78,763	75,000	57,702	60,587	63,616	66,797	70,137	73,644
83	41170.00	362.01	400	315	400	400	318	323	329	335	342	349
84	41190.00	7389.36	9,097	7,332	9,422	8,430	9,800	9,947	10,126	10,329	10,535	10,746
85		73,015	75,966	77,826	98,835	95,830	78,320	81,514	84,920	88,527	92,302	96,252
86		73,015	75,966	77,826	98,835	95,830	78,320	81,514	84,920	88,527	92,302	96,252
87	TOTAL EXPENSES	1,257,961	1,756,822	1,557,852	1,721,287	1,593,519	1,852,755	1,797,029	1,845,845	1,879,072	1,913,185	1,953,671
88												
89	32140.00	51,435	44,300	51,186	56,000	55,000	57,120	58,262	59,428	60,616	61,829	63,065
90	34112.00	463	500	695	500	250	500	500	500	500	500	500
91	34231.00	-	-	-	-	-	-	-	-	-	-	-
92	34541.00	1,477,691	1,453,289	1,525,374	1,531,800	1,550,000	1,570,095	1,617,198	1,665,714	1,715,685	1,767,156	1,820,170
93	34550.00	7,302	2,500	6,207	4,000	5,000	4,000	4,000	4,000	4,000	4,000	4,000
94	34560.00	3,696	4,000	5,335	4,000	4,500	4,000	4,000	4,000	4,000	4,000	4,000
95	34571.00	4,962	5,000	4,349	5,000	4,500	5,000	5,000	5,000	5,000	5,000	5,000
96	34572.00	17,180	15,000	39,720	15,000	10,000	12,500	15,000	15,000	15,000	15,000	15,000
97	34581.00	15,301	11,340	14,733	11,340	15,000	12,000	12,000	12,000	12,000	12,000	12,000
98	37200.00			43,256								
99	37100.00			694								
100	Total Revenues	1,578,031	1,535,929	1,691,549	1,627,640	1,644,250	1,665,215	1,715,960	1,765,641	1,816,801	1,869,484	1,923,736
101	Unexpended Appropriations						50,000	50,000	50,000	50,000	50,000	50,000
102	Net Change	320,069	-220,893	133,697	-93,647	50,731	-137,540	-31,069	-30,204	-12,270	6,299	20,065
103	Ending Balance	935,784	714,892	1,069,481	975,834	1,120,212	838,295	807,226	777,022	764,751	771,051	791,115

Sewer Fund Projections June, 2018

Sewer Fund 502		Last Year		This Year		BUDGET						
Col/Line	1	4	5	6	7	8	9	10	11	12	13	
	2016 Audited	2017 Budget	2017 Audited	2018 Budget	2018 Projection	2019 Proposed Budget	2020	2021	2022	2023	2024	
1												
2	Beginning Balance	245,005	268,572	268,572	230,082	230,082	206,518	260,166	203,798	176,974	173,153	198,982
3	% of Total Operating Expenses	55%	43%	47%	38%	40%	31%	37%	29%	25%	24%	26%
4	% Rate Increase Needed		5.0%		5.0%	5.0%	3.5%	5.0%	5.0%	4.0%	4.0%	3.0%
5	49000.00 Lease Purchase Payments		16,675	16,675	-	-	-	20,000	20,000	20,000	20,000	
6		1,644	16,675	16,675	-	-	-	20,000	20,000	20,000	20,000	
7	Acct Class: COMM COMMODITIES											
8												
9	44310.00 Office Supplies	603	1,000	541	500	500	500	508	517	527	538	548
10	44315.00 Office Equipment	-	1,000	370	600	600	600	609	620	632	645	658
11	44320.00 Cleaning Supplies	-	100	34	100	100	100	102	103	105	108	110
12	44350.00 Chemicals	32,028	35,000	38,274	35,000	35,000	40,000	40,600	41,331	42,157	43,001	43,861
13	44500.00 Tools & Equipment	1,771	25,500	1,023	10,000	5,000	10,000	10,150	10,333	10,539	10,750	10,965
14	44501.00 Safety Equip/Supplies	543	1,000	55	1,000	500	1,000	1,015	1,033	1,054	1,075	1,097
15	44505.00 Fasteners & Small Parts	376	250	49	400	350	400	406	413	422	430	439
16	44510.00 Computer Software/Hardware	-	-	-	1,000	500	1,497	1,519	1,547	1,578	1,609	1,641
17	44600.00 Repair Parts	2,948	3,000	3,162	4,000	3,500	4,000	4,060	4,133	4,216	4,300	4,386
18	44700.00 Gasoline	2,704	7,000	2,744	5,000	4,000	5,000	5,075	5,166	5,270	5,375	5,483
19	46000.00 Equipment Maintenance & Repair	3,661	20,000	18,351	10,000	10,000	15,000	15,225	15,499	15,809	16,125	16,448
20	46200.00 Vehicle Repair And Maintenance	-	1,000	-	1,000	500	1,000	1,015	1,033	1,054	1,075	1,097
21	46400.00 Building Improvements/Maint	414	2,300	935	2,000	1,500	2,000	2,030	2,067	2,108	2,150	2,193
22	48700.00 Sampling & Testing	6,838	8,400	13,373	12,000	12,000	15,000	15,225	15,499	15,809	16,125	16,448
23	SUBTOTAL	51,886	105,550	78,911	82,600	74,050	96,097	97,538	99,294	101,280	103,306	105,372
24	CONTRACTURAL											
25	41210.00 Meals & Refreshments		100	-	100	100	100	102	103	105	108	110
26	42050.00 Utilities	109,967	130,000	114,357	130,000	120,000	130,000	131,950	134,325	137,012	139,752	142,547
27	42100.00 Uniform Fees	731	900	865	800	800	800	812	827	843	860	877
28	42250.00 Liability Insurance	6,372	6,200	6,914	7,000	7,000	7,000	7,105	7,233	7,378	7,525	7,676
29	43000.00 Dues & Membership Fees	1,423	600	390	1,500	750	1,500	1,523	1,550	1,581	1,613	1,645
30	43700.00 Training/School	784	2,000	681	2,000	1,800	2,000	2,030	2,067	2,108	2,150	2,193
31	44020.00 Contractual Bldg Maint&Repair	-	500	-	500	250	500	508	517	527	538	548
32	44030.00 Contractual Equip Maint&Repair	1,853	13,000	3,734	13,000	9,500	13,000	13,195	13,433	13,701	13,975	14,255
33	44040.00 Contract Vehicle Maint&Repair	1,654	1,000	-	1,600	800	1,600	1,624	1,653	1,686	1,720	1,754
34	44060.00 Shop Maint & Repair	4,742	8,000	6,670	7,000	7,000	7,000	7,105	7,233	7,378	7,525	7,676
35	44120.00 Hauling	21,388	18,000	22,800	22,000	22,000	23,000	23,345	23,765	24,241	24,725	25,220
36	44200.00 Equipment Lease & Rentals	1,644	3,800	1,464	3,000	2,500	3,000	3,045	3,100	3,162	3,225	3,290
37	44220.00 Misc contractual services	10,800	12,000	8,420	12,000	10,000	12,000	12,180	12,399	12,647	12,900	13,158
38	45700.00 Mowing Contract	700	1,000	700	1,000	1,000	1,000	1,015	1,033	1,054	1,075	1,097
39	49200.00 Sewer Line Cleaning	16,409	20,000	15,800	20,000	18,000	20,000	20,300	20,665	21,079	21,500	21,930
40	SUBTOTAL	178,467	217,100	182,796	221,500	201,500	222,500	225,838	229,903	234,501	239,191	243,974
41												
42	49800.00 Previous YR Expenses	-277.22		17,382								
43	49994.00 Transfer to General Fund		-	-	-	-	22,136	22,136	22,136	22,136	22,136	22,136
44	49995.00 Transfer to Debt Service Fund	70000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
45	NEW DEBT		70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
46	49996.00 Transfer to Capital Improv Fnd											
47	49998.00 Transfer To Elect. Util				16,675	16,675	\$ 16,675	\$ 47,245	\$ 30,570	\$ 30,570	\$ 30,570	\$ 36,029
48	SUBTOTAL	69,723	140,000	157,382	156,675	156,675	178,811	187,245	170,570	170,570	170,570	176,029
49												
50	41100.00 Salaries & Wages	101887.86	105,176	103,830	108,851	105,000	135,893	140,649	144,869	149,215	153,691	158,302
51	41110.00 Overtime	4234.43	5,259	3,314	5,443	2,000	3,380	3,431	3,492	3,562	3,634	3,706
52	41135.00 HSA	-	-	-	-	-	-	-	-	-	-	-
53	41140.00 FICA/Medicare	8089.08	8,448	8,244	8,743	8,300	10,654	10,814	11,008	11,229	11,453	11,682
54	41150.00 KPERS	9976.62	10,707	9,469	11,081	10,000	9,091	9,227	9,393	9,581	9,773	9,968
55	41170.00 SUTA	-	-	4	-	-	-	-	-	-	-	-
56	SUBTOTAL	124,188	129,590	124,861	134,118	125,300	159,018	164,121	168,763	173,587	178,551	183,659
57												

**Sewer Fund Projections
June, 2018**

Sewer Fund 502		Last Year		This Year		BUDGET						
Col/Line	1	4	5	6	7	8	9	10	11	12	13	
	2016 Audited	2017 Budget	2017 Audited	2018 Budget	2018 Projection	2019 Proposed Budget	2020	2021	2022	2023	2024	
1												
58	SUBTOTAL	425,908	608,915	560,625	594,893	557,525	656,426	674,742	688,529	699,937	711,617	729,034
59												
60												
61	41135.00 HSA	512.73	250	267	250	250	1,500	1,545	1,591	1,639	1,688	1,739
62	41156.00 AFLAC		-		-	-	-	-	-	-	-	-
63	41160.00 Health/Accident Insurance	14051.92	15,404	11,585	12,375	12,000	15,148	15,905	16,701	17,536	18,412	19,333
64	41170.00 SUTA	131.4	200	118	200	130	136	138	141	143	146	149
65	41190.00 Workers Compensation	2155.23	2,226	2,138	2,500	2,459	2,752	2,793	2,844	2,900	2,958	3,018
66		16,851	18,080	14,109	15,325	14,839	19,536	20,382	21,276	22,219	23,205	24,239
67		16,851	18,080	14,109	15,325	14,839	19,536	20,382	21,276	22,219	23,205	24,239
68	TOTAL EXPENSES	442,759	626,995	574,734	610,218	572,364	675,962	695,123	709,806	722,156	734,822	753,272
69												
70	34542.00 Sewer Service Charge	468,167	498,950	518,272	532,875	540,000	559,799	596,605	635,832	671,184	708,502	740,704
71	34571.00 Connection/Reconnect Fees	500	1,500	9,000	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
72	34574.00 Sewer Inspections	100	300	1,700	300	300	300	300	300	300	300	300
73	34581.00 Late Payment Penalties	6,224	5,350	6,577	5,350	7,000	5,350	5,350	5,350	5,350	5,350	5,350
74	39999.00 Transfer In (from Water)						57,661					
	Transfer in from Sewer Development Fee						70,000					
	Accounts Recievable	(8,666)		694								
75	TOTAL REVENUES	466,326	506,100	536,244	540,025	548,800	694,610	603,755	642,982	678,334	715,652	747,854
	Unexpended Appropriations						35,000	35,000	40,000	40,000	45,000	45,000
76	Net Change	23,567	-120,895	-38,490	-70,193	-23,564	53,647	-56,368	-26,824	-3,822	25,830	39,581
77	Ending Balance	268,572	147,677	230,082	159,889	206,518	260,166	203,798	176,974	173,153	198,982	238,564

**5-Year Financial Forecast
Updated June, 2018**

	Actual 2016 Audited	2017 Audited	2018 Budget	2018 Projected	2019 Proposed Budget	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
REFUSE FUND										
Beginning Balance	\$ 28,812	\$ 40,908	\$ 54,525	\$ 54,525	\$ 72,525	\$ 65,525	\$ 60,934	\$ 59,826	\$ 61,210	\$ 65,208
Refuse Charge Billed	\$ 329,988	\$ 336,504	\$ 418,750	\$ 415,000	\$ 420,000	\$ 432,684	\$ 443,501	\$ 454,589	\$ 465,953	\$ 479,932
Fuel Surcharge	\$ -	\$ -	\$ 15,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Curbside Recycling	\$ 83,408	\$ 85,245	\$ 106,250	\$ 100,000	\$ 110,000	\$ 112,200	\$ 115,005	\$ 117,880	\$ 120,827	\$ 124,452
Late Payment Penalties	\$ 5,473	\$ 5,455	\$ 7,500	\$ 7,500	\$ 7,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
Charges for Special Pickups	\$ 54	\$ 133	\$ 500	\$ 500	\$ 500	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350
Accounts Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)
Total Refuse Revenues (Less Beginning Bal.)	\$ 418,924	\$ 427,337	\$ 548,000	\$ 548,000	\$ 548,000	\$ 558,734	\$ 572,356	\$ 586,319	\$ 600,630	\$ 618,234
Total Refuse Appropriations	\$ 406,828	\$ 413,719	\$ 550,000	\$ 530,000	\$ 555,000	\$ 563,325	\$ 573,465	\$ 584,934	\$ 596,633	\$ 608,565
Annual Refuse Appropriation Increase	0%	2.4%	25.0%	0	2.0%	2.5%	2.5%	2.5%	3.0%	-100.0%
				\$ -						
Refuse Fund Ending Balance	\$ 40,908	\$ 54,525	\$ 52,525	\$ 72,525	\$ 65,525	\$ 60,934	\$ 59,826	\$ 61,210	\$ 65,208	\$ 74,876
Refuse Service Charge Rate Increase	0.0%	0.0%	25.0%	0	1.0%	1.0%	0.0%	0.0%	0.0%	0.0%

5-YEAR FORECAST ALL OTHER FUNDS

Special Highway
Special Parks
Transient Guest Tax
CDBG
Water Development
Sewer Development
Capital Projects
Capital Improvement Electric
Utility
Sponsorship

**5-Year Financial Forecast
Updated June, 2018**

	Actual 2016 Audited	2017 Audited	2018 Budget	2018 Projected	2019 Proposed Budget	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
SPECIAL HIGHWAY FUND										
Beginning Balance	\$ 4,383	\$ 15,090	\$ 11,996	\$ 11,996	\$ 12,826	\$ 9,826	\$ 10,546	\$ 16,101	\$ 26,839	\$ 43,060
Special Highway Funds	\$ 160,707	\$ 161,906	\$ 160,830	\$ 160,830	\$ 162,000	\$ 167,670	\$ 174,880	\$ 182,749	\$ 190,973	\$ 200,522
TOTAL REVENUES (Less Beginning Bal.)	\$ 160,707	\$ 161,906	\$ 160,830	\$ 160,830	\$ 162,000	\$ 167,670	\$ 174,880	\$ 182,749	\$ 190,973	\$ 200,522
Appropriation--Transfer to Debt Service Fund	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Appropriation--Road Paving (Asphalt)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Appropriation--Transfer to CIF	\$ 115,000	\$ 130,000	\$ 125,000	\$ 125,000	\$ 130,000	\$ 131,950	\$ 134,325	\$ 137,012	\$ 139,752	\$ 142,547
Total Special Highway Appropriations	\$ 150,000	\$ 165,000	\$ 160,000	\$ 160,000	\$ 165,000	\$ 166,950	\$ 169,325	\$ 172,012	\$ 174,752	\$ 177,547
Ending Balance	\$ 15,090	\$ 11,996	\$ 12,826	\$ 12,826	\$ 9,826	\$ 10,546	\$ 16,101	\$ 26,839	\$ 43,060	\$ 66,035
SPECIAL PARKS FUND										
Beginning Balance	\$ 7,031	\$ 10,029	\$ 16,637	\$ 16,637	\$ 17,525	\$ 19,275	\$ 20,901	\$ 22,377	\$ 23,682	\$ 24,813
Kaw Sand CUP	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Park Fees	\$ 2,707	\$ 6,858	\$ 2,000	\$ 2,000	\$ 2,500	\$ 2,538	\$ 2,583	\$ 2,635	\$ 2,688	\$ 2,741
Donations, Gifts, Fundraising										
Liquor Tax (1/2)	\$ 13,290	\$ 14,750	\$ 13,888	\$ 13,888	\$ 14,250	\$ 14,464	\$ 14,724	\$ 15,019	\$ 15,319	\$ 15,625
TOTAL REVENUES (Less Beginning Bal.)	\$ 25,998	\$ 31,608	\$ 25,888	\$ 25,888	\$ 26,750	\$ 27,001	\$ 27,307	\$ 27,653	\$ 28,006	\$ 28,367
Transfer to Debt Service Fund										
Transfer to CIF	\$ 23,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,375	\$ 25,832	\$ 26,348	\$ 26,875	\$ 27,413
Total Special Parks Appropriations	\$ 23,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,375	\$ 25,832	\$ 26,348	\$ 26,875	\$ 27,413
Ending Balance	\$ 10,029	\$ 16,637	\$ 17,525	\$ 17,525	\$ 19,275	\$ 20,901	\$ 22,377	\$ 23,682	\$ 24,813	\$ 25,767
TRANSIENT GUEST TAX FUND										
Beginning Balance	\$ 19,053	\$ 22,884	\$ 37,632	\$ 37,632	\$ 42,132	\$ 44,632	\$ 45,560	\$ 46,448	\$ 47,354	\$ 48,278
Transient Guest Tax	\$ 24,831	\$ 35,748	\$ 25,000	\$ 28,500	\$ 28,500	\$ 28,928	\$ 29,448	\$ 30,037	\$ 30,638	\$ 31,251
TOTAL REVENUES (Less Beginning Bal.)	\$ 24,831	\$ 35,748	\$ 25,000	\$ 28,500	\$ 28,500	\$ 28,928	\$ 29,448	\$ 30,037	\$ 30,638	\$ 31,251
EDC Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Dev. and Tourism	\$ 21,000	\$ 21,000	\$ 24,000	\$ 24,000	\$ 26,000	\$ 28,000	\$ 28,560	\$ 29,131	\$ 29,714	\$ 29,714
Total Transient Guest Appropriations	\$ 21,000	\$ 21,000	\$ 24,000	\$ 24,000	\$ 26,000	\$ 28,000	\$ 28,560	\$ 29,131	\$ 29,714	\$ 29,714
Ending Balance	\$ 22,884	\$ 37,632	\$ 38,632	\$ 42,132	\$ 44,632	\$ 45,560	\$ 46,448	\$ 47,354	\$ 48,278	\$ 49,815
CDBG FUND										
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CDBG Revenue	\$ 94,194	\$ 60,000	\$ 100,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
TOTAL REVENUES (Less Beginning Bal.)	\$ 94,194	\$ 60,000	\$ 100,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Capital Projects										
Transfer to CIF	\$ 94,194	\$ 60,000	\$ 100,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total CDBG Appropriations	\$ 94,194	\$ 60,000	\$ 100,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WATER DEVELOPMENT FEE FUND										
Beginning Balance	\$ 20,608	\$ 25,308	\$ 59,208	\$ 59,208	\$ 59,208	\$ 59,208	\$ 59,208	\$ 59,208	\$ 59,208	\$ 59,208
Water Develop. Revenues	\$ 34,700	\$ 58,900	\$ 35,000	\$ 10,000	\$ 20,000	\$ 20,400	\$ 20,910	\$ 21,433	\$ 21,969	\$ 22,628
TOTAL REVENUES (Less Beginning Bal.)	\$ 34,700	\$ 58,900	\$ 35,000	\$ 10,000	\$ 20,000	\$ 20,400	\$ 20,910	\$ 21,433	\$ 21,969	\$ 22,628
Transfer to Debt Service	\$ 30,000	\$ 25,000	\$ 35,000	\$ 10,000	\$ 20,000	\$ 20,400	\$ 20,910	\$ 21,433	\$ 21,969	\$ 22,628
Total Water Develop. Appropriations	\$ 30,000	\$ 25,000	\$ 35,000	\$ 10,000	\$ 20,000	\$ 20,400	\$ 20,910	\$ 21,433	\$ 21,969	\$ 22,628
Ending Balance	\$ 25,308	\$ 59,208	\$ 59,208	\$ 59,208	\$ 59,208	\$ 59,208	\$ 59,208	\$ 59,208	\$ 59,208	\$ 59,208
SEWER DEVELOPMENT FEE FUND										
Beginning Balance	\$ 21,550	\$ 23,350	\$ 86,350	\$ 86,350	\$ 121,350	\$ 51,350	\$ 51,350	\$ 51,350	\$ 51,350	\$ 51,350
Sewer Develop. Revenues	\$ 21,800	\$ 93,000	\$ 20,000	\$ 55,000	\$ 40,000	\$ 30,000	\$ 30,750	\$ 31,519	\$ 32,307	\$ 33,276
TOTAL REVENUES (Less Beginning Bal.)	\$ 21,800	\$ 93,000	\$ 20,000	\$ 55,000	\$ 40,000	\$ 30,000	\$ 30,750	\$ 31,519	\$ 32,307	\$ 33,276
Transfer to Debt Service	\$ 20,000	\$ 30,000	\$ 20,000	\$ 20,000	\$ 40,000	\$ 30,000	\$ 30,750	\$ 31,519	\$ 32,307	\$ 33,276
Transfer to Sewer Fund					\$ 70,000					
Total Sewer Develop. Appropriations	\$ 20,000	\$ 30,000	\$ 20,000	\$ 20,000	\$ 110,000	\$ 30,000	\$ 30,750	\$ 31,519	\$ 32,307	\$ 33,276
Ending Balance	\$ 23,350	\$ 86,350	\$ 86,350	\$ 121,350	\$ 51,350	\$ 51,350	\$ 51,350	\$ 51,350	\$ 51,350	\$ 51,350
CAPITAL PROJECTS FUND										
Beginning Balance	\$ 59,870	\$ 177,433	\$ 162,433		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In--Special Highway	\$ -	\$ -	\$ -							
Excise Tax	\$ 137,825	\$ 20,000								
Other										
TOTAL REVENUES (Less Beginning Bal.)	\$ 137,825	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Appropriation--Transfer to Debt Service Fund	\$ 20,263	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to CIP	\$ -	\$ -	\$ 127,433	\$ 127,433	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Project Appropriations	\$ 20,263	\$ 35,000	\$ 162,433	\$ 162,433	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Balance	\$ 177,433	\$ 162,433	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**5-Year Financial Forecast
Updated June, 2018**

	Actual 2016 Audited	2017 Audited	2018 Budget	2018 Projected	2019 Proposed Budget	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
CAPITAL IMPROVEMENT FUND										
Beginning Balance	\$ 3,304,362	\$ 1,754,048	\$ 1,769,545	\$ 1,769,545	\$ 339,786	\$ 816,406	\$ 1,423,666	\$ 277,241	\$ 174,084	\$ 6,332
Revenues										
Pending Projects Prior Years										
Transfer from Gen. Fund Prop. Taxes	\$ 357,314	\$ 272,609	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Gen. Fund Sales Tax	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 66,620	\$ 67,468	\$ 68,418	\$ 69,483	\$ 70,621	\$ 71,887
Transfer from Gen. Fund, Street Budget	\$ 234,339	\$ 132,980		\$ -						
2015 Bond Proceeds, water plant refurb.										
2015 Refunding Bonds										
Series 2007A GO Temporary Note										
Series 2007B Temporary Note										
Series 2008A GO Temporary Note										
Series GO Temporary Note	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JoCo Sand Royalty Grant										
Huhtamaki Grant										
Bond Premium 2015										
2012A Series Bond Proceeds										
Sunflower WP Refurbishment Bonds										
Excess Settlement Charges- 2012A Series										
Auditor's Journal Entry for 2012A Series										
EPA Water Treatment Grant										
CARS--83rd St. Shoulders	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CARS Grant--95th St. Bridge										
KDOT Grant--95th St. Bridge										
KDOT TE Grant--Lighting & Trail										
Federal Fund Exchange (from KDOT)	\$ 139,991	\$ 59,270	\$ 65,000	\$ 65,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Riverfest Picnic Donations										
Riverfest Playground Equipment										
Historical Marker Grant										
Dollar General Land Sale										
Dollar General Striping										
Aquatic Center Paint Sinking Fund	\$ 15,000	\$ 20,000								
Casey's Traffic Light										
Atrazine Class Action Settlement										
HARPS IRB Fee 2015										
MISC Grant Monies	\$ 941	\$ 20,941								
Transfer from Water Fund										
Transfer from CDBG	\$ 94,194	\$ 60,000	\$ 100,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Transfer from Special Parks	\$ 23,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,375	\$ 25,832	\$ 26,348	\$ 26,875	\$ 27,413
Transfer from Special Highway	\$ 115,000	\$ 130,000	\$ 125,000	\$ 125,000	\$ 130,000	\$ 131,950	\$ 134,325	\$ 137,012	\$ 139,752	\$ 142,547
Transfer from Electric Utility	\$ 480,434	\$ 28,251	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Transfer from Water Development										
Transfer from Capital Projects		\$ 146,515	\$ 127,433	\$ 127,433	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excise Tax			\$ 35,000	\$ 35,000	\$ 40,000	\$ 45,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
JoCo CARS		\$ 16,843			\$ 750,000					
Federal STP							\$ 1,500,000	\$ 1,125,000		
JoCo SMAC								\$ 150,000	\$ 150,000	\$ -
2017 Bond Proceeds		\$ 2,285,000								
2017 Bond Premium		\$ 156,332								
2019 Debt Issue					\$ 900,000					
2020 Debt Issue						\$ 511,000				
2022 Debt Issue							\$ 2,300,000			
Traffic Signal Benefit Dist						\$ 90,000				
Contribution from Huhtamaki						\$ 18,467				
Sewer Benefit District						\$ 500,000				
TOTAL REVENUES (Less Beginning Bal.)	\$ 1,460,212	\$ 3,373,742	\$ 817,433	\$ 792,433	\$ 2,091,620	\$ 1,569,260	\$ 1,958,575	\$ 4,037,843	\$ 617,248	\$ 471,846
Appropriations										
Sunflower WTP Improvements		\$ 148,425	\$ -	\$ 1,207,550						
CIP Program		\$ 782,082	\$ 1,014,642	\$ 1,014,642	\$ 1,580,000	\$ 927,000	\$ 3,070,000	\$ 4,106,000	\$ 750,000	\$ 500,000
Transfer to Debt Service			\$ 35,000		\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Settlement Charges		\$ 54,316								
Bond Discount		\$ 33,422								
Refunding of Bonds		\$ 2,340,000								
Total Capital Project Appropriations	\$ 3,010,526	\$ 3,358,245	\$ 1,049,642	\$ 2,222,192	\$ 1,615,000	\$ 962,000	\$ 3,105,000	\$ 4,141,000	\$ 785,000	\$ 535,000
Auditor Journal Entry--Prior Year's Expenses										
Ending Balance	\$ 1,754,048	\$ 1,769,545	\$ 1,537,336	\$ 339,786	\$ 816,406	\$ 1,423,666	\$ 277,241	\$ 174,084	\$ 6,332	\$ (56,821)
ELECTRIC UTILITY FUND										
Beginning Balance	\$ 1,542,884	\$ 967,250	\$ 1,051,416	\$ 1,051,416	\$ 1,226,148	\$ 1,477,894	\$ 1,413,110	\$ 1,440,022	\$ 1,469,414	\$ 1,520,447
Interest Income	\$ 23,273	\$ 28,251	\$ 10,000	\$ 10,000	\$ 10,000.00	\$ 10,150.00	\$ 10,400.00	\$ 10,400.00	\$ 10,600.00	\$ 10,600.00
Vehicle Purchase Program Revenues			\$ 37,120	\$ -	\$ 47,527.00	\$ 100,151.00	\$ 137,271.00	\$ 172,208.00	\$ 176,649.00	\$ 187,567.00
Loan Repayment (vehicles, lease purchases)	\$ 49,852	\$ 84,166	\$ 84,166	\$ 84,166	\$ 84,218	\$ 85,916	\$ 69,241	\$ 26,784	\$ 26,784	\$ -
Repayment of Commerce Project. Transfer from Water			\$ 225,000	\$ 225,000	\$ 225,000					
TOTAL REVENUES (Less Beginning Bal.)	\$ 73,125	\$ 112,417	\$ 356,286	\$ 319,166	\$ 366,745	\$ 196,217	\$ 216,912	\$ 209,392	\$ 214,033	\$ 198,167
Trucks / Equipment Purchases			\$ 170,000	\$ 124,434	\$ 95,000	\$ 241,000	\$ 170,000	\$ 160,000	\$ 143,000	\$ 145,000
Transfer to Capital Improvement			\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Total Electric Utility Appropriations	\$ 648,759	\$ 28,251	\$ 190,000	\$ 144,434	\$ 115,000	\$ 261,000	\$ 190,000	\$ 180,000	\$ 163,000	\$ 165,000
Ending Balance	\$ 967,250	\$ 1,051,416	\$ 1,217,702	\$ 1,226,148	\$ 1,477,894	\$ 1,413,110	\$ 1,440,022	\$ 1,469,414	\$ 1,520,447	\$ 1,553,614

**5-Year Financial Forecast
Updated June, 2018**

	Actual 2016 Audited	2017 Audited	2018 Budget	2018 Projected	2019 Proposed Budget	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
SPONSORSHIP FUND										
Beginning Balance	\$ 12,804	\$ 15,715	\$ 19,603	\$ 19,603	\$ 20,203	\$ 20,403	\$ 20,606	\$ 20,812	\$ 21,023	\$ 21,238
Donations	\$ 3,941	\$ 5,060	\$ 3,700	\$ 3,700	\$ 4,050	\$ 4,111	\$ 4,185	\$ 4,268	\$ 4,354	\$ 4,441
TOTAL REVENUES (Less Beginning Bal.)	\$ 3,941	\$ 5,060	\$ 3,700	\$ 3,700	\$ 4,050	\$ 4,111	\$ 4,185	\$ 4,268	\$ 4,354	\$ 4,441
Total Sponsorship Fund Appropriations	\$ 1,030	\$ 1,172	\$ 3,100	\$ 3,100	\$ 3,850	\$ 3,908	\$ 3,978	\$ 4,058	\$ 4,139	\$ 4,222
Ending Balance	\$ 15,715	\$ 19,603	\$ 20,203	\$ 20,203	\$ 20,403	\$ 20,606	\$ 20,812	\$ 21,023	\$ 21,238	\$ 21,458
SHUGHART TRUST FUND										
Beginning Balance	\$ 23,412	\$ 23,661	\$ 23,849	\$ 23,849	\$ 23,899	\$ 23,999	\$ 24,099	\$ 24,199	\$ 24,299	\$ 24,399
Interest Income	\$ 249	\$ 188	\$ 50	\$ 50	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
TOTAL REVENUES (Less Beginning Bal.)	\$ 23,661	\$ 23,849	\$ 23,899	\$ 23,899	\$ 23,999	\$ 24,099	\$ 24,199	\$ 24,299	\$ 24,399	\$ 24,499
Total Shughart Trust Fund Appropriations										
Ending Balance	\$ 23,661	\$ 23,849	\$ 23,899	\$ 23,899	\$ 23,999	\$ 24,099	\$ 24,199	\$ 24,299	\$ 24,399	\$ 24,499
ENHANCEMENT COMM FOUNTAIN FUND										
Beginning Balance	\$ 990	\$ 990	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES (Less Beginning Bal.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Comm. Fountain Fund Appropriations	\$ -	\$ 189	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Balance	\$ 990	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801
Total Ending Balance All Funds (Prior Year)	\$ 4,880,650	\$ 5,563,583	\$ 4,986,707	\$ 4,978,923	\$ 4,617,340	\$ 5,007,351	\$ 3,779,226	\$ 3,547,702	\$ 3,359,895	\$ 3,348,031
Total Ending Balance All Funds (6-Yr Avg.)	\$ 2,972,376	\$ 4,462,038	\$ 4,536,991	\$ 5,069,716	\$ 5,013,169	\$ 5,193,271	\$ 4,853,801	\$ 4,687,183	\$ 4,480,091	\$ 4,203,147

LINE ITEM BUDGET SHEETS

PROPERTY TAX SUPPORTED FUNDS

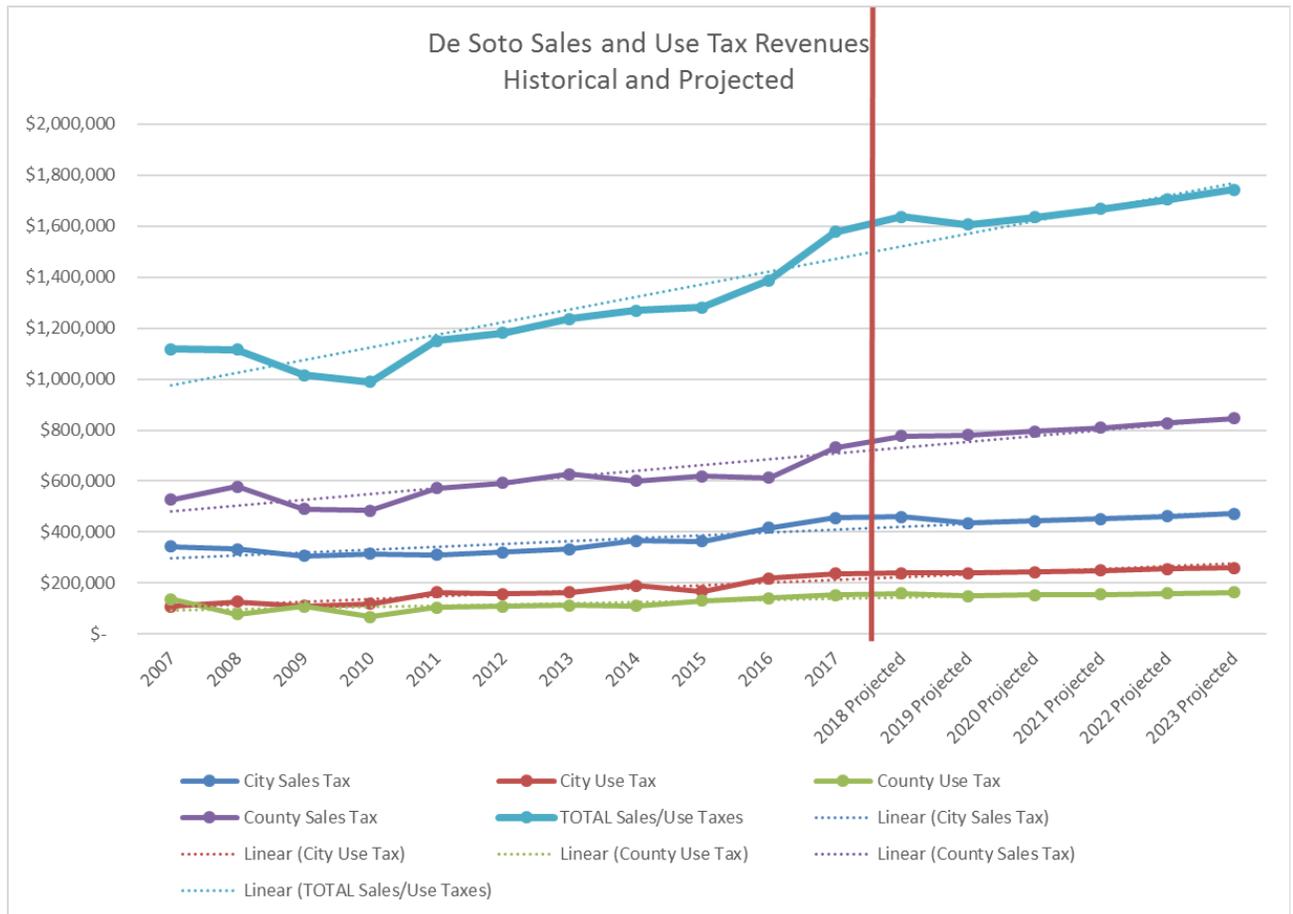
Budgeted funds supported, at least partly, by property tax include the General Fund, Law Enforcement Fund, and the Debt Service Fund. 2019 will be the second year of the property tax lid imposed by the State Legislature, which limits the total amount of property tax revenue that can be collected by a City to the previous year's collection plus an inflationary increase tied to the regional consumer price index. There are exemptions for public safety and debt service. Effectively, the new law limits a City's ability to take advantage of an increase of assessed valuations of property that is increasing in value.

1. Property Appraisals

- a. The total assessed valuation for De Soto for 2018 (which is the figure used to set the 2019 tax rates) is \$77,867,744. This represents an 6.95% increase over the 2017 valuation of \$72,458,599.
- b. The Total assessed valuation of \$77,867,744 includes the following:
 - i. Real Estate: \$ 70,154,908
 - ii. Personal Property: \$3,457,580
 - iii. State Assessed: \$4,255,256

2. Sales Tax Revenues

- a. Sales tax receipts have continued the impressive growth trend that began in the last half of 2016. The 2017 sales tax collections exceeded 2016 by about 13.7%. Similarly, the first quarter of 2018 has exceeded the first quarter of 2017 by about 14%.
- b. It would be extremely aggressive to assume that this trend will continue throughout the remainder of the year, so I have projected the 2018 sales tax collections at \$1.635 Million, which is an increase over the 2017 amounts of about 3.6%. The chart below shows our sales and use tax history dating back to 2007, and the future projections I have used to craft the 2019 budget. Everything to the right of the vertical red line is a projection that I will use for future years.
- c. Because they represent about 1/3 of our general fund revenues, projecting the future sales tax revenues are an essential part of the long term financial planning for the City. For this reason, we engaged Columbia Capital, our financial advisors, on the issue. In summary, they could not find a direct reason for the increases we've seen in the past 24 months, so they have recommended a much more conservative approach to the forecasts for 2020 through 2024. They recommend basing future revenues on a rolling average 10-year growth rate for Johnson County, which is currently 1.82% per year. They acknowledge that this approach is very conservative, since the 10-year average includes data from as early as 2009 when we were deep in the recession. Accordingly, I have revised the projections for future sales tax to show an increase of 1.83% for 2020, and 2.0% for 2021. Years 2022 – 2024 increase slightly to 2.5%. Doing so treats the steep increase in sales tax revenues in 2017 and 2018 an anomaly, with future projections continuing a longer, steadier increase throughout the next five years. I believe this is a reasonably conservative approach to the sales tax revenue projections, particularly because De Soto appears to be an outlier in sales tax growth in 2017 within the region.



Fund 101 – General Fund

Revenues

1. General Fund Revenues

The 2019 budget takes a slightly conservative approach to estimating revenues, as has been the practice historically.

- a. Franchise Fees revenues are projected to end 2018 at more than \$613,000, which is a slight increase over the prior year. The 2019 budget conservatively estimates franchise revenues of \$591,000. Even though the number of residents is steadily increasing, (the latest population projections from CERI put De Soto at 6,508 people), franchise fees have not kept pace with the rate of population growth. This can partly be attributed to better energy efficiency of new construction and appliances, and a continued decline in telephone and cable usages. For this reason, future year increases in franchise fees are projected to increase only modestly.
- b. Permitting and licensing fees have been increased significantly in the past few years due to an increase in building activity. In 2017 we collected a total of \$118,373, although this revenue stream is very cyclical, we do expect the increase activity to continue through 2019. I am projecting 2018 revenues to exceed the budgeted amount of \$54,700. To remain conservative, the 2019 budget shows a modest increase to \$65,450.
- c. Sales Tax Projections: As stated previously in this document, first quarter sales tax receipts are very strong, exceeding the 2017 first quarter by 14%, but we are projecting only a slight increase in total sales tax revenues for 2018 over the 2017 amounts. We have remained relatively conservative for the 2019 budget, with \$1,605,000 in sales tax revenues, which is a slight decrease from the projected 2018 amount.
- d. Property Tax Lid: The amount of property tax we can collect for the general fund is set by the new property tax lid law. For 2019 this amount equates to the amount we will collect in 2018 (\$1,056,162), plus an inflation factor equal to the 5-year rolling average of the regional Consumer Price Index (in this case 1.4%), plus the valuation increase resulting from new construction (in this case 3.71%). The total maximum amount of property tax we are allowed to collect in 2019 is therefore \$1,110,132. The 2019 budget includes a figure of \$1,101,417. With a higher assessed valuation, this means that our General Fund mill rate will decrease from 14.573 mills in 2018 to an estimated 14.145 mills in 2019, a reduction of 0.428 mills.
- e. Mill levies and associated tax revenues for 2018 and 2019 are shown in the table below.

	2018	2019	Difference
General Fund Tax Levied	\$1,056,162	\$ 1,101,417	\$ 45,255
General Fund Mill	14.573	14.145	-0.428
Debt Service Tax Levied	\$ 357,963	\$ 330,938	\$ (27,025)
Debt Service Mill	4.939	4.250	-0.689
Law Enforcement Tax Levied	\$ 425,454	\$ 467,000	\$ 41,546
Law Enforcement Mill	5.870	5.997	0.127
Total Tax Levied	\$1,839,579	\$ 1,899,355	\$ 59,776
Total Mill	25.382	24.392	-0.990

BUDGET WORKSHEET

City of De Soto

Month: 1/31/2018 Fund: 0101 - General Fund Revenues Dept: 000 Acct Class: FF FRANCHISE FEES	Prior	Current Year			Estimated Total	(6)	(7)
	Year Actual	Original Budget	Amended Budget	Actual Thru January		Requested	Recommended
33600.00 Natural Gas Franchise Tax	80,977	75,000	75,000	19,929	0	75,000	75,000
33700.00 Telephone Franchise Tax	3,968	4,500	4,500	317	0	4,000	4,000
33800.00 Cable TV Franchise Tax	44,905	43,000	43,000	0	0	42,000	42,000
33900.00 Westar Franchise Tax	480,520	460,000	460,000	37,492	0	470,000	470,000
FRANCHISE FEES	610,370	582,500	582,500	57,738	0	591,000	591,000
Acct Class: FINE FINES							
35110.00 Court Fines	159,989	180,000	180,000	16,915	0	180,000	180,000
35111.00 Court Costs	48,096	50,000	50,000	5,770	0	45,000	45,000
35112.00 Court Reinstatements	1,781	1,800	1,800	405	0	1,800	1,800
FINES	209,866	231,800	231,800	23,090	0	226,800	226,800
Acct Class: INT INTEREST							
36112.00 Interest Earnings	7,778	5,500	5,500	892	0	6,000	6,000
INTEREST	7,778	5,500	5,500	892	0	6,000	6,000
Acct Class: P&Z PLANNING AND ZONING FEES							
34413.00 Site Plan Review Apps	0	1,000	1,000	0	0	2,000	2,000
34415.00 Final Plat Applications	1,859	200	200	0	0	200	200
34429.00 Other Planning Fees	14,402	2,000	2,000	500	0	3,000	3,000
PLANNING AND ZONING FEES	16,261	3,200	3,200	500	0	5,200	5,200
Acct Class: PERM PERMITS & LICENSES							
32160.00 Tax Abatement Fees	3,000	3,000	3,000	0	0	1,500	1,500
33100.00 Beer & Liquor Licenses	900	1,300	1,300	75	0	1,000	1,000
33200.00 Animal Licenses	328	250	250	34	0	250	250
33300.00 Building Permits	88,390	40,000	40,000	766	0	50,000	50,000
33320.00 Misc ICC Permits	19,029	4,000	4,000	500	0	5,000	5,000
34418.00 BLDG Permit Plan Review Fee	6,009	6,000	6,000	60	0	7,500	7,500
35200.00 Animal Adopt & Pound Fees	717	150	150	0	0	200	200
PERMITS & LICENSES	118,373	54,700	54,700	1,435	0	65,450	65,450
Acct Class: REC RECREATION FEES							
34310.00 Admission	18,873	15,000	15,000	0	0	16,500	16,500
34311.00 Swim Lessons	12,600	10,000	10,000	0	0	11,000	11,000
34312.00 Pool Concessions	16,085	11,000	11,000	0	0	12,000	12,000
34313.00 Pool Memberships	36,032	27,000	27,000	105	0	30,000	30,000
34314.00 Pool Parties	1,802	1,000	1,000	0	0	1,500	1,500
34325.00 Park Concessions	4,315	2,800	2,800	0	0	3,000	3,000
34330.00 Recreation Fees	56,707	50,000	50,000	3,763	0	52,000	52,000
34340.00 Ballfield Usage Fee	6,220	4,000	4,000	420	0	5,000	5,000
RECREATION FEES	152,634	120,800	120,800	4,288	0	131,000	131,000

BUDGET WORKSHEET

City of De Soto

Month: 1/31/2018 Fund: 0101 - General Fund Revenues Dept: 000 Acct Class: RENT RENTS & LEASES	Prior	Current Year			(6)	(7)	
	Year Actual	Original Budget	Amended Budget	Actual Thru January	Estimated Total	Requested	Recommended
34335.00 Shelter Rental	1,160	1,000	1,000	25	0	1,000	1,000
36230.00 Community Center	9,930	12,000	12,000	997	0	10,000	10,000
36247.00 Mercury Wireless LLC	4,200	3,600	3,600	0	0	3,600	3,600
36249.00 SBA Towers	46,636	46,400	46,400	3,949	0	46,400	46,400
36251.00 Wilderness Park Hay Lease	600	300	300	0	0	300	300
36252.00 Widow Big Knife Park AG Lease	0	800	800	0	0	800	800
36253.00 Riverfest Park	800	400	400	0	0	400	400
36254.00 Archers Club Lease	200	100	100	0	0	100	100
36255.00 Prairie Star Farm Lease	0	800	800	0	0	800	800
36256.00 GreatLife Fitness Rent	4,675	6,000	6,000	525	0	6,000	6,000
RENTS & LEASES	68,201	71,400	71,400	5,496	0	69,400	69,400
Acct Class: REV REVENUES							
37150.00 Loan Repayment	900	900	900	75	0	900	900
39950.00 Scrap Metal Recycling	6,152	5,000	5,000	0	0	850	850
39990.00 Transfer from Water	40,000	40,000	40,000	0	0	40,000	40,000
39990.00 Transfer from Water for Shop Salary	0	0	0	0	0	22,136	22,136
39990.00 Transfer from Sewer for Shop Salary	0	0	0	0	0	22,136	22,136
REVENUES	47,052	45,900	45,900	75	0	86,021	86,021
Acct Class: SALE SALES							
37100.00 Reimbursed Fees	1,619	2,000	2,000	27	0	2,000	2,000
37200.00 Insurance Proceeds	52,218	0	0	2,997	0	-	-
37500.00 Sale Of Assets	0	0	0	15,675	0	-	-
SALES	53,837	2,000	2,000	18,699	0	2,000	2,000
Acct Class: TAX TAXES							
31100.00 Ad Valorem	1,039,544	1,054,972	1,054,972	510,100	0	1,104,000	1,101,417
31101.00 Delinquent Real Estate Taxes	5,372	5,000	5,000	0	0	5,000	5,000
31310.00 City Sales Tax	456,529	455,000	455,000	43,717	0	435,000	435,000
31320.00 City Use Tax	236,503	230,000	230,000	28,261	0	240,000	240,000
31330.00 County Use Tax	153,644	130,000	130,000	13,134	0	150,000	150,000
31340.00 County Sales Tax	731,352	760,000	760,000	65,619	0	780,000	780,000
31500.00 Motor Vehicle Tax	52,705	94,521	94,521	9,886	0	55,000	92,346
31600.00 Recreational Vehicle Tax	704	1,180	1,180	108	0	800	1,255
31650.00 16/20M Vehicle Tax	125	3,195	3,195	0	0	3,200	226
31660.00 Commercial Vehicle Tax	2,006	202	202	439	0	2,000	3,793
31700.00 Liquor Tax General	14,750	13,888	13,888	0	0	14,000	14,000
31801.00 Delinquent Personal Taxes	247	500	500	0	0	350	350
TAXES	2,693,481	2,748,458	2,748,458	671,264	0	2,789,350	2,823,387
Dept: 000	3,977,853	3,866,258	3,866,258	783,477	0	3,972,221	4,006,258
Total Revenues	3,977,853	3,866,258	3,866,258	783,477	0	3,972,221	4,006,258

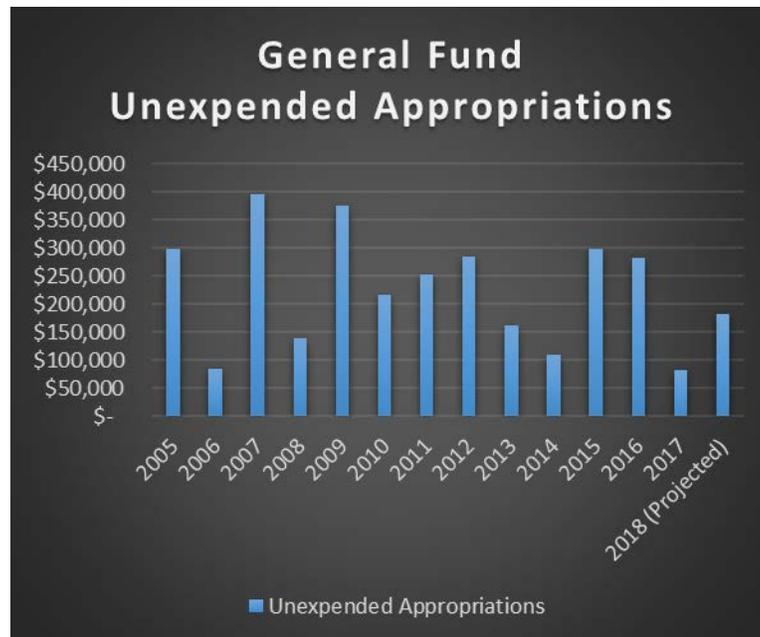
Fund 101 - General Fund

Expenditures

With better-than-expected sales tax receipts over the last 18 months, expected revenue windfalls in 2018, and projected 2018 expenses in check, the General Fund is in a better cash position than any time in the City's history. Ending 2017 with a cash balance of \$1,372,420, (representing about 39% of appropriations), the General Fund is projected to end 2018 with a balance of approximately \$2,325,000. This provides opportunities to consider funding several initiatives we have discussed recently.

1. Overall:

- a. The broad view of the General Fund budgeting policy keeps watch on the year-end fund balances. We began 2017 with a fund balance of \$926,926 and ended it with a balance of \$1,372,420. We expect the fund balance to increase again in 2018 to end the year at an estimated \$2,325,000. The 2018 increase is attributed largely to the sales tax revenues and delinquent tax collections resulting from the sale of the Cherokee Woods subdivision.
- b. Our history shows a consistent pattern of notable amounts of unexpended budget appropriations at the end of each budget year. This is largely due to the practice of conservative line-item budgeting in the departmental funds, essentially building in contingencies within the departmental budgets. This practice is continued in the proposed 2019 budget, but some items have been reduced from previous year's appropriations if they are wholly out of line with the historical expenses or what we expect to spend next year. Over the past several years, we have averaged about \$150,000 in unexpended budget appropriations.



- c. Usually, the aim of a yearly budget is to balance proposed expenses with expected revenues, resulting in a near-zero change to the year end fund balance. However, the proposed 2019 budget looks to put the increased sales tax and windfall revenues to use on one-time allocations, or as-yet unspecified initiatives, which will be at the discretion of the Council. As a result,

budgeted expenses in the 2019 budget exceed the revenues by about \$1.6 Million, which, after accounting for the \$750,000 contingency and an expected \$75,000 unexpended appropriations, will reduce the fund balance to pre-windfall levels without negatively impacting future fund balance projections.

- d. The table below summarizes the items contained within the proposed 2019 General Fund budget that are intended to make use of the windfall revenues. These are one-time items that are more discretionary in nature than others in our budget.

Item	Amount
Un-Specified Initiatives	\$450,000
Warning Siren Replacements	\$48,580
Gym Floor Resurfacing	\$25,000
City Hall South Door Replacements	\$10,000
Accounting Software	\$101,000
Court Software	\$30,000

Fund 101 General Fund

Expenditures

Department 100 - Administration

1. **Un-Specified Initiatives:** The administration department in the General Fund includes \$450,000 for unspecified initiatives. We should have discussion about what might be on a list for these funds, or whether the Council feels that the amount is appropriate. Below is a list of possible considerations, which have arisen from the Strategic Plan or other discussions in recent months.
 - Broadband Incentives
 - Purchase of Public Works Facility
 - Bathrooms at Riverfest Park
 - Develop marketing and promotion tools
 - Public art, signage, or gateway entrance improvements
 - Capital Improvements project that did not make the funding list.
 - Pedestrian Signal Crossings on Lexington Avenue at 91st Street, Wea Street, Ottawa Street
2. **Wage Increases:** The base budget includes 4.0% increase in hourly wages for all City employees, throughout all departments. This increase is in line with almost all other Johnson County cities, based on discussions with other City Managers. In accordance with the City's Compensation Study and Pay plan, this overall amount will be divided into a "Cost of Living" adjustment and a "Merit" portion. This year, according to the Bureau of Labor Statistics, the Employment Cost Index for our region is 2.1%. This will therefore be set as the Cost of Living portion, and the remaining 1.9% will be discretionary merit. This increase has been factored into the personnel budgets in all departments for all applicable funds.
3. **Insurance Increase:** Our insurance pool (Midwest Public Risk) has notified us that our health insurance premiums will be increasing 9.2% starting in July of 2018. We have therefore factored this increase into the 2019 budget.
4. **Budget to Zero:** Although it had not been our practice prior to the 2018 budget, we have elected to increase our overall General Fund appropriations to include the majority of the cash balance reserve. This is done in the form of a lump sum figure for "Contingency" within the general fund administration budget. Doing this gives budget authority to account unforeseen emergencies during the year without having to complete a budget amendment, even though we have no intent to spend this money. Generally, it remains the intent to maintain a General Fund cash balance of around 25% of total appropriations.
5. **Accounting Software:** Included in the administration budget for 2019 is \$75,750 for the purchase of new accounting and billing software for City Hall. There is also an amount of \$25,250 allocated in the Water Department budget toward the software for a total allocation

of \$101,000. Our current software is more than 10 years old, and, while still supported, is no longer being updated by the vendor.

6. **Court Software:** Included in the court budget is \$30,000 for new court software. Like the accounting software, the court program is more than 10 years old and in need of updating. In addition, the Johnson County Sheriff will be transitioning to an electronic ticketing program next year, which would not interface with our existing software.
7. **Vehicle & Equipment Replacement Program:** We have had to make some adjustments to our Vehicle and Equipment Replacement Program based on the first year implementation experience. Most notably, we discovered that we had underestimated lease rates for contractor's equipment in our original program last year. We have accordingly paired back our 2018 acquisitions, and have revised the 2019 program to include the following:
 - a. Park Department:
 - i. \$4,932 for a lease on a new tractor with front loader
 - ii. \$4,367 for the 1st year repayment of the Electric Reserve Fund for a new ½-Ton pickup
 - iii. \$8,734 for the 1st year repayment of the Electric Reserve Fund for a new 2-Ton pickup
 - b. Water Department
 - i. \$15,000 for a lease on a new backhoe
 - ii. \$5,000 for a lease on a new forklift for the Water Department
 - c. Street Department
 - d. \$7,642 for the 1st year repayment of the Electric Reserve Fund for a new F-350 pickup.
8. **Road Maintenance Program:** The proposed 2019 Street Department budget includes \$400,000 for our yearly road maintenance program. This program had been in the CIP in previous years, but has been moved into the General Fund in response to direction given during the formulation of the 5-year CIP plan.
9. **De Soto Days:** The De Soto Days allocations remain at \$7,000. During the 2018 budget process, the City Council clarified how the funds are used and what is coded to this line item.
 - a. The allocation for the De Soto Days Committee is set at \$4,000 per year.
 - b. The Sheriff's contract services for the festival will be coded to the Law Enforcement fund so it is not subject to the property tax lid.
 - c. The City costs for the portable toilets, dumpsters, meeting room rentals, and cleanup & restoration costs will be coded to the De Soto Days line item.
 - d. The De Soto Days allocations are no longer a reimbursement program, but a direct grant to the Committee. This alleviates the need for the Committee to submit receipts to the City for reimbursement.

Line Item Details

Department 100 - Administration

Line Item #	Title	Use of Funds
498000	Un-Specified Initiatives	<p>This item takes the place of the “Strategic Plan Initiatives from the 2018 budget. It includes \$450,000 for unspecified initiatives. Below is a list of possible considerations, which have arisen from the Strategic Plan or other discussions in recent months.</p> <ul style="list-style-type: none"> • Broadband Incentives • Purchase of Public Works Facility • Bathrooms at Riverfest Park • Develop marketing and promotion tools • Public art, signage, or gateway entrance improvements • Capital Improvements project that did not make the funding list. • Purchase of SRL Water & Sewer Infrastructure & Easement Along Sunflower Road. • Pedestrian Signal Crossings on Lexington Avenue at 91st Street, Wea Street, Ottawa Street
497000	Contingency	This item is not intended to be spent, but serves as part of the new policy to “Budget to Zero”, which gives the City the budget authority to spend down General Fund reserves in the event that unforeseen expenses occur during the year.
44310	Office Supplies	Used to purchase office supplies at City Hall, which are often shared with other departments.
44510	Computer Software / Hardware	Used to fund the scheduled replacement of computers. For 2019 this line item is higher than past years because we will be replacing eight computers; both machines in the Council Chambers, the City Clerk’s, the Building Official’s, the City Attorney’s, the Water Meter Reader’s, the one at the pool concessions building, and the one at the wastewater plant. This line item also used to purchase software licenses for the Adobe suite, Microsoft, and others. In addition, \$5,000 has been added for a maintenance contract associated with the new website.
41200	Travel & Entertainment	For hotels, mileage, and other costs associated with out-of-town travel for City business.
41210	Meals & Refreshments	For meals while traveling out-of-town.
41300	Charitable cont. & Gifts	Funds donations and gifts in association with the City’s donations policy. Specific set-asides in this item include \$2,180 for United Community services, \$200 for beautification awards, \$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 City Hall / pool.
42100	Uniform Fees	Payments to Cintas for uniforms.
42200	Printing And Advertisements	Funds public hearing notifications, newsletter, & community magazine efforts.
42250	Liability Insurance	Payment for City's liability insurance through Midwest Public Risk
42260	Cereal Malt Beverage	For payments to the State for the cereal malt beverage licenses we issue each year.
42500	De Soto Days	Supporting the De Soto Days festival. Part goes for reimbursements to the De Soto Day's Committee, and part is paid to vendors for trash and toilets. \$4,000 is a direct grant to the Committee, and the remainder is for City expenses related to the festival, but this DOES NOT include Law Enforcement.
42600	July 4th	Funds the 4 th of July celebration. Most goes to the fireworks display (typically around \$11,000).
43000	Dues & Membership Fees	Fees for membership in organizations such as LKM, MARC, CERI, KCADC, De Soto Chamber, and others.
43300	Accounting Services	Yearly Audit
43500	Data Processing	IT services including data back-up, networking, e-mail and related consulting.
43600	Consulting Services	Unspecified consulting. Mostly used for financial advisors and bond counsel services, as needed.
43700	Training / School	For attending workshops, seminars, or other employee training.
44200	Equipment Lease & Rentals	Copier / Printer leases at City Hall
44220	Misc. Contractual	Varies widely by year. Pays for unforeseen services needed for repairs, consultants, filing fees, etc. Specifically, \$20,000 in this line item is allocated to the quarterly community magazine effort.
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,
49993	Transfer to CIF Property Tax	Represents historical 4.1 mills for street improvements, however 2018 amount adjusted to reflect only inflationary increase from 2017 because of property tax lid implications.
49996	Transfer to Capital Improv. Fund	Transfer for unspecified capital improvements.
41100	Salaries & Wages	Direct payments to employees for wages.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year			(6) Requested	(7) Recommended
		Original Budget	Amended Budget	Actual Thru January		
Month: 1/31/2018						
Fund: 0101 - General Fund						
Expenditures						
Dept: 100 ADMINISTRATION						
Acct Class: CAP CAPITAL OUTLAY						
49700.00 Contingency	0	750,000	750,000	0	0	750,000
48000.00 Capital Outlay	0	0	0	0	0	75,750
49750.00 Stratigic Plan Initiivies	0	139,000	139,000	0	0	-
49800.00 Un-Specified Initiatives	0	0	0	0	0	450,000
CAPITAL OUTLAY	0	889,000	889,000	0	0	1,275,750
Acct Class: COMM COMMODITIES						
44310.00 Office Supplies	4,356	5,000	5,000	176	0	5,000
44315.00 Office Equipment	349	500	500	0	0	2,600
44510.00 Computer Software/Hardware	1,660	2,000	2,000	0	0	5,042
COMMODITIES	6,365	7,500	7,500	176	0	12,642
Acct Class: CONT CONTRACTUAL						
41200.00 Travel & Entertainment	200	1,000	1,000	0	0	1,000
41210.00 Meals & Refreshments	991	1,500	1,500	720	0	1,500
41215.00 Employee Appreciation	1,479	5,000	5,000	0	0	3,000
41300.00 Charitable cont & Gifts	4,300	7,500	7,500	1,500	0	10,000
42000.00 Postage & Freight	1,855	2,500	2,500	81	0	2,500
42050.00 Utilities	42,773	50,000	50,000	0	0	50,000
42200.00 Printing And Advertisements	14,166	5,000	5,000	14	0	5,000
42250.00 Liability Insurance	86,610	84,000	84,000	0	0	90,000
42260.00 Cereal Malt Beverage	0	200	200	125	0	200
42500.00 Desoto Days	8,489	7,000	7,000	0	0	7,000
42600.00 July 4th	12,687	12,000	12,000	0	0	14,000
43000.00 Dues & Membership Fees	17,551	15,000	15,000	3,846	0	18,000
43300.00 Accounting Services	11,730	15,000	15,000	0	0	15,000
43500.00 Data Processing Services	14,427	20,000	20,000	835	0	20,000
43600.00 Consulting Services	0	4,000	4,000	0	0	5,000
43700.00 Training/School	360	2,500	2,500	0	0	2,500
44200.00 Equipment Lease & Rentals	16,738	20,000	20,000	0	0	20,000
44220.00 Misc contractual services	41,636	20,000	20,000	1,788	0	40,000
CONTRACTUAL	275,992	272,200	272,200	8,909	0	304,700
Acct Class: EXPE EXPENSES						
42800.00 Economic Development	50,500	55,000	55,000	17,250	0	55,000
43320.00 City Attorney Expenses	2,843	10,000	10,000	35	0	12,800
43340.00 City Clerk Expenses	2,458	4,730	4,730	769	0	4,730
43350.00 City Council Expenses	1,349	9,320	9,320	500	0	7,050
44230.00 NCFD EXPENSES	-732	0	0	372	0	-
49800.00 Previous YR Expenses	0	0	0	5,429	0	-
49993.00 Transfer to CIF Property Tax	272,609	300,000	300,000	0	0	60,800

City of De Soto

	Prior Year Actual	Current Year			Estimated Total	(6)	(7)
		Original Budget	Amended Budget	Actual Thru January		Requested	Recommended
Month: 1/31/2018							
Fund: 0101 - General Fund							
Expenditures							
Dept: 100 ADMINISTRATION							
Acct Class: EXPE EXPENSES							
49996.00 Transfer to Capital Improv Fnd	20,000	20,000	20,000	0	0	66,620	66,620
EXPENSES	349,027	399,050	399,050	24,355	0	207,000	146,200
Acct Class: PER PERSONNEL SERVICES							
41100.00 Salaries & Wages	400,025	445,194	445,194	33,377	0	477,085	477,085
41110.00 Overtime	12,197	11,235	11,235	166	0	12,244	12,244
41140.00 FICA/Medicare	29,442	34,917	34,917	2,437	0	37,678	37,678
41150.00 KPERS	34,772	45,182	45,182	3,051	0	48,856	48,856
PERSONNEL SERVICES	476,436	536,528	536,528	39,031	0	575,862	575,862
ADMINISTRATION	1,107,820	2,104,278	2,104,278	72,471	0	2,375,954	2,321,854
Total Expenditures	1,107,820	2,104,278	2,104,278	72,471	0	2,375,954	2,321,854

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. For 2018 code enforcement scheduled to get a new machine. 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	Payments for uniforms.
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.
43700	Training/ School	For attending workshops, seminars, or other employee training.
43830	Planning Commission Training	Training and materials as needed for the Planning Commission.
44200	Misc. Contractual Services	Varies widely by year. Pays for unforeseen services needed for consultants, fees, scanning.
45700	Mowing Contract	Code Enforcement mowing contract payments as needed.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year			(6) Requested	(7) Recommended
		Original Budget	Amended Budget	Actual Thru January		
Month: 1/31/2018						
Fund: 0101 - General Fund						
Expenditures						
Dept: 125 Planning And Zoning						
Acct Class: COMM COMMODITIES						
44310.00 Office Supplies	162	800	800	0	0	800
44315.00 Office Equipment	500	800	800	0	0	800
44510.00 Computer Software/Hardware	4,751	8,300	8,300	0	0	6,497
44700.00 Gasoline	759	2,000	2,000	0	0	1,500
COMMODITIES	6,172	11,900	11,900	0	0	9,597
Acct Class: CONT CONTRACTUAL						
41200.00 Travel & Entertainment	0	150	150	0	0	200
41210.00 Meals & Refreshments	0	200	200	0	0	200
42000.00 Postage & Freight	0	250	250	0	0	200
42050.00 Utilities	918	1,800	1,800	0	0	1,000
42100.00 Uniform Fees	0	600	600	0	0	600
42200.00 Printing And Advertisements	866	1,000	1,000	0	0	1,000
43000.00 Dues & Membership Fees	120	1,750	1,750	0	0	1,000
43700.00 Training/School	1,175	1,800	1,800	75	0	2,500
44220.00 Misc contractual services	5,366	7,000	7,000	375	0	6,000
45700.00 Mowing Contract	6,910	5,000	5,000	0	0	7,000
CONTRACTUAL	15,355	19,550	19,550	450	0	19,700
Acct Class: EXPE EXPENSES						
49800.00 Previous YR Expenses	0	0	0	316	0	
EXPENSES	0	0	0	316	0	0
Acct Class: PER PERSONNEL SERVICES						
41100.00 Salaries & Wages	170,971	148,254	148,254	12,101	0	159,836
41110.00 Overtime	5,950	3,099	3,099	223	0	3,276
41140.00 FICA/Medicare	13,117	11,579	11,579	919	0	12,478
41150.00 KPERS	15,283	15,408	15,408	1,157	0	16,605
PERSONNEL SERVICES	205,321	178,340	178,340	14,400	0	192,195
Planning And Zoning	226,848	209,790	209,790	15,166	0	221,492
Total Expenditures	226,848	209,790	209,790	15,166	0	221,492

Fund 101 General Fund Expenditures

Department 150 – Building Inspections

Line-Item Details

Line Item #	Title	Use of Funds
48000	Capital Outlay	\$48,580 for the replacement of two tornado sirens
44310	Office Supplies	Used to purchase office supplies and related materials for building Inspections.
44500	Tools & Equipment	Used to purchase tools, supplies and testing equipment.
44510	Computer Software / Hardware	Used to fund the scheduled replacement of computers. For 2018 Building Official scheduled to get a new machine. 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	Pays for Cell phone usage.
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.
43700	Training/ School	For attending workshops, seminars, or other employee training.
44200	Misc. Contractual Services	Varies widely by year. Pays for unforeseen services needed for consultants, fees, scanning.

BUDGET WORKSHEET

City of De Soto

Month: 2/28/2018 Fund: 0101 - General Fund Expenditures Dept: 150 Building Inspections Acct Class: CAP CAPITAL OUTLAY	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended
		Original Budget	Amended Budget	Actual Thru February			
48000.00 Capital Outlay	0	0	0	0	0	48,580	48,580
49000.00 Lease Purchase Payments	0	0	0	0	0		-
CAPITAL OUTLAY	0	0	0	0	0	48,580	48,580
Acct Class: COMM COMMODITIES							
44310.00 Office Supplies	705	800	800	114	0	700	700
44500.00 Tools & Equipment	278	500	500	0	0	500	500
44510.00 Computer Software/Hardware	4,557	3,400	3,400	0	0	5,797	5,797
44650.00 Back Flow Valves	0	0	0	0	0		-
44700.00 Gasoline	521	800	800	35	0	650	650
46700.00 Radio Equipment	0			0	0		-
48400.00 Refunds And Reimbursements	0	0	0	0	0		-
COMMODITIES	6,061	5,500	5,500	149	0	7,647	7,647
Acct Class: CONT CONTRACTUAL							
41195.00 Work Comp under Minimum	0	0	0	0	0		-
41200.00 Travel & Entertainment	436	750	750	0	0	750	750
41210.00 Meals & Refreshments	55	150	150	0	0	150	150
42050.00 Utilities	1,836	1,500	1,500	148	0	1,900	1,900
42100.00 Uniform Fees	524	1,200	1,200	0	0	600	600
42200.00 Printing And Advertisements	3,093	2,000	2,000	0	0	2,000	2,000
43000.00 Dues & Membership Fees	569	900	900	330	0	650	650
43700.00 Training/School	1,744	1,000	1,000	0	0	1,700	1,700
44030.00 Contractual Equip Maint&Repair	0	0	0	0	0		-
44040.00 Contract Vehicle Maint&Repair	0	0	0	373	0		-
44060.00 Shop Maint & Repair	0	0	0	0	0		-
44220.00 Misc contractual services	0	0	0	0	0	3,800	3,800
45700.00 Mowing Contract	0	0	0	0	0		-
CONTRACTUAL	8,257	7,500	7,500	851	0	11,550	11,550
Acct Class: EXPE EXPENSES							
49800.00 Previous YR Expenses	0	0	0	1,098	0		0
EXPENSES	0	0	0	1,098	0	0	0
Acct Class: PER PERSONNEL SERVICES							
41100.00 Salaries & Wages	99,516	128,319	128,319	20,231	0	139,252	139,252
41110.00 Overtime	1,577	3,500	3,500	120	0	3,500	3,500
41135.00 HSA	0	0	0	0	0		-
41140.00 FICA/Medicare	7,414	10,084	10,084	1,509	0	10,921	10,921
41150.00 KPERS	8,884	13,419	13,419	1,684	0	14,532	14,532

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year -----			(6) Requested	(7) Recommended
		Original Budget	Amended Budget	Actual Thru February		
Month: 2/28/2018						
Fund: 0101 - General Fund						
Expenditures						
Dept: 150 Building Inspections						
Acct Class: PER PERSONNEL SERVICES						
41170.00 SUTA	5	0	0	0	0	-
PERSONNEL SERVICES	117,396	155,322	155,322	23,544	0	168,204
Building Inspections	131,714	168,324	168,324	25,642	0	235,981
Total Expenditures	131,714	168,324	168,324	25,642	0	235,981

Fund 101 General Fund Expenditures

Department 200 – Court

Included in the court budget is \$30,000 for new court software. Like the accounting software, the court program is more than 10 years old and in need of updating. In addition, the Johnson County Sheriff will be transitioning to an electronic ticketing program next year, which would not interface with our existing software.

Line-Item Details

Line Item #	Title	Use of Funds
44310	Office Supplies	Used to purchase office supplies and related materials for court.
44510	Computer Software / Hardware	Used for yearly payments on our court administrative software. This year's budget includes \$30,000 for new Court software.
45200	Prisoner Boarding	Fees paid to Johnson County for housing prisoners who are being held on De Soto violations or warrants.
42200	Printing And Advertisements	Court materials, publications and legal notifications.
43000	Dues & Membership Fees	Fees for membership in professional organizations.
43200	Legal Services	Primarily used to pay court-appointed legal representation for defendants.
43250	Judge/Prosecutor	Pays for municipal court judge and prosecutor.
44800	Court Fees	Pass-through court fees to the State of Kansas.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year -----			(6) Requested	(7) Recommended	
		Original Budget	Amended Budget	Actual Thru January Estimated Total			
Month: 1/31/2018							
Fund: 0101 - General Fund							
Expenditures							
Dept: 200 COURT							
Acct Class: COMM COMMODITIES							
44310.00 Office Supplies	0	200	200	0	0	500	500
44510.00 Computer Software/Hardware	1,187	600	600	0	0	30,248	30,248
45200.00 Prisoner Boarding	3,115	7,000	7,000	0	0	6,000	6,000
COMMODITIES	4,302	7,800	7,800	0	0	36,748	36,748
Acct Class: CONT CONTRACTUAL							
42200.00 Printing And Advertisements	1,696	1,500	1,500	0	0	1,500	1,500
43000.00 Dues & Membership Fees	75	150	150	0	0	150	150
43200.00 Legal Services	6,006	6,500	6,500	1,000	0	7,700	7,700
43250.00 Judge/Prosecutor	25,178	38,000	38,000	2,000	0	38,000	38,000
44800.00 Court Fees	17,328	27,000	27,000	0	0	27,000	27,000
CONTRACTUAL	50,283	73,150	73,150	3,000	0	74,350	74,350
Acct Class: EXPE EXPENSES							
49800.00 Previous YR Expenses	0	0	0	3,757	0		
EXPENSES	0	0	0	3,757	0	0	0
Acct Class: PER PERSONNEL SERVICES							
41100.00 Salaries & Wages	50,417	52,000	52,000	4,383	0	52,614	52,614
41110.00 Overtime	646	2,600	2,600	168	0	2,631	2,631
41140.00 FICA/Medicare	3,906	4,177	4,177	348	0	4,226	4,226
41150.00 KPERS	4,455	5,558	5,558	427	0	5,624	5,624
PERSONNEL SERVICES	59,424	64,335	64,335	5,326	0	65,095	65,095
COURT	114,009	145,285	145,285	12,083	0	176,194	176,194
Total Expenditures	114,009	145,285	145,285	12,083	0	176,194	176,194

Fund 101 General Fund Expenditures

Department 250 – Community Center

Of note in the Community Center budget for 2019 is capital outlay for a new gym floor and door replacements. This was added because these items have been removed from the CIP due to their small scale and because they are viewed as maintenance items rather than capital expenses. The Community center is also funded for a pickup replacement.

Line Item #	Title	Use of Funds
48000	Capital Outlay	New gym floor & doors on south side
44310	Office Supplies	Used to purchase office supplies for Building Maintenance Technician/Monitors
45900	Sand & Salt	Ice Melt
46400	Building Improvements/Maintenance	Materials needed to maintain and upgrade the facility. Typically not used for big project items.
43700	Training / School	For attending workshops, seminars, or other employee training.
44020	Contractual Building Maint & Repair	Pays for annual inspections and work completed by contractors
44050	Cleaning Services	Cleaning Services performed by contractor at City Hall
44200	Equipment Lease & Rentals	Rental of Equipment
44220	Misc. Contractual	Varies widely by year. Pays for unforeseen services needed
41100	Salaries & Wages	Direct payments to employees for wages. Item includes funding for Building Maintenance Technician and part-time Monitors/janitors.
49998	Transfer to Electric Utility	First year repayment on a new pickup

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year			Estimated Total	(6)	(7)
		Original Budget	Amended Budget	Actual Thru January		Requested	Recommended
Month: 1/31/2018							
Fund: 0101 - General Fund							
Expenditures							
Dept: 250 COMMUNITY CENTER							
Acct Class: CAP CAPITAL OUTLAY							
48000.00 Capital Outlay	0	0	0	0	0	35,000	35,000
49000.00 Lease Purchase Payments	0	0	0	0	0	0	-
CAPITAL OUTLAY	0	0	0	0	0	35,000	35,000
Acct Class: COMM COMMODITIES							
44310.00 Office Supplies	0	150	150	0	0	100	100
44315.00 Office Equipment	0	500	500	0	0	500	500
44320.00 Cleaning Supplies	3,137	3,000	3,000	0	0	4,000	4,000
44500.00 Tools & Equipment	566	3,500	3,500	0	0	3,500	3,500
44501.00 Safety Equip/Supplies	335	600	600	0	0	600	600
44510.00 Computer Software/Hardware	0	1,500	1,500	0	0	290	290
44530.00 Furniture & Fixtures	0	500	500	0	0	500	500
44700.00 Gasoline	739	0	0	0	0	1,000	1,000
45900.00 Sand & Salt	0	200	200	201	0	250	250
46000.00 Equipment Maintenance & Repair	148	1,000	1,000	0	0	1,000	1,000
46400.00 Building Improvements/Maint	9,627	20,000	20,000	245	0	20,000	20,000
46700.00 Radio Equipment	0	0	0	0	0	-	-
47200.00 Grass Seed, Weed Cont, Fertil	0	300	300	0	0	300	300
47510.00 Landscaping	337	300	300	0	0	300	300
47650.00 Seasonal Decorations & Banners	0	0	0	0	0	-	-
48400.00 Refunds And Reimbursements	0	0	0	0	0	-	-
COMMODITIES	14,889	31,550	31,550	446	0	32,340	32,340
Acct Class: CONT CONTRACTUAL							
41195.00 Work Comp under Minimum	0	100	100	0	0	100	100
42050.00 Utilities	20,341	25,000	25,000	-316	0	25,000	25,000
42100.00 Uniform Fees	362	800	800	0	0	800	800
42150.00 Bad Check Replacements	0	0	0	0	0	-	-
43700.00 Training/School	0	500	500	0	0	500	500
44020.00 Contractual Bldg Maint&Repair	270	2,000	2,000	0	0	2,000	2,000
44040.00 Contract Vehicle Maint&Repair	0	0	0	0	0	-	-
44050.00 Cleaning Services	6,396	0	0	533	0	-	-
44200.00 Equipment Lease & Rentals	0	1,000	1,000	0	0	1,500	1,500
44220.00 Misc contractual services	5,338	5,000	5,000	134	0	6,000	6,000
46410.00 Fire Station Improvements	1,311	0	0	0	0	-	-
CONTRACTUAL	34,018	34,400	34,400	351	0	35,900	35,900
Acct Class: EXPE EXPENSES							
49800.00 Previous YR Expenses	0	0	0	3,227	0		
49998.00 Transfer to Electric Utility	0	64,563	64,563	0	0	4,149	4,367
EXPENSES	0	44,000	0	3,227	0	4,149	4,367

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year			Estimated Total	(6)	(7)
		Original Budget	Amended Budget	Actual Thru January		Requested	Recommended
Month: 1/31/2018							
Fund: 0101 - General Fund							
Expenditures							
Dept: 250 COMMUNITY CENTER							
Acct Class: PER PERSONNEL SERVICES							
41100.00 Salaries & Wages	61,636	85,774	85,774	4,912	0	91,372	91,372
41110.00 Overtime	711	3,180	3,180	0	0	3,000	3,000
41135.00 HSA	0	0	0	0	0		-
41140.00 FICA/Medicare	4,341	6,805	6,805	350	0	7,219	7,219
41150.00 KPERS	4,012	8,143	8,143	336	0	8,665	8,665
41170.00 SUTA	15	0	0	0	0		-
PERSONNEL SERVICES	70,715	103,902	103,902	5,598	0	110,256	110,256
COMMUNITY CENTER	119,622	169,852	169,852	9,622	0	217,646	217,864
Total Expenditures	119,622	169,852	169,852	9,622	0	217,646	217,864

Fund 101 General Fund

Expenditures

Department 300 – Employee Benefits

We intend to continue our membership in the Midwest Public Risk self-insurance pool for 2019, which until this year has significantly stabilized health insurance benefits and premiums since we started with the group. Unfortunately, we are hit this year with a 9.2% increase in premiums. Our enrollment year begins July 1, and for the 2018-2019 term. Health insurance benefits to employees include:

- City Pays 100% of the employees 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

Budgeted expenditures in this fund have increased significantly over 2018 because of the above-referenced rate increase.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year			Estimated Total	(6)	(7)
		Original Budget	Amended Budget	Actual Thru January		Requested	Recommended
Month: 1/31/2018							
Fund: 0101 - General Fund							
Expenditures							
Dept: 300 EMPLOYEE BENEFITS							
Acct Class: PER PERSONNEL SERVICES							
41135.00 HSA	31,580	37,500	37,500	3,000	0	41,500	41,500
41160.00 Health/Accident Insurance	119,253	164,418	164,418	12,648	0	194,482	194,482
41170.00 SUTA	1,290	1,437	1,437	101	0	1,599	1,599
41190.00 Workers Compensation	21,078	43,100	43,100	20,652	0	47,049	47,049
PERSONNEL SERVICES	173,201	246,455	246,455	36,401	0	284,630	284,630
EMPLOYEE BENEFITS	173,201	246,455	246,455	36,401	0	284,630	284,630
Total Expenditures	173,201	246,455	246,455	36,401	0	284,630	284,630

Fund 101 General Fund

Expenditures *Department 400 – Streets*

The Street Department budget has increased by 34% over 2018, primarily due to a \$400,000 street maintenance line item that was previously allocated out of Capital Improvements. Discounting the street maintenance line item, the budget is up by 6.9% over 2018 due to the mechanic/foreman position being placed entirely in this fund, where it had been shared with other departments in the past. Lease purchase payments have been increased to account for the implementation of the vehicle and equipment replacement program.

Line-Item Details

Line Item #	Title	Use of Funds
49000	Lease Purchase Payments	Lease purchase payments fund leases on contractor equipment items. For 2019 this includes the following: \$8,487 for Skid Steer Lease; \$13,373 for front loader lease; \$6,002 for the mowing tractor lease; and \$11,176 for the seasonal rental of an asphalt roller.
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. Item also used to purchase IWORQS software used in fleet and street maintenance cost tracking.
44600	Repair Parts	Used to maintenance small item repair parts such as ice machine, etc.
44700	Gasoline	Used to purchase gasoline for all gas engine operated trucks and equipment.
45400	Street Lighting	Used to fund street lighting electric operating costs.
45800	Street Repair Supplies	Used to purchase guardrail, top soil, sod, grass seed, erosion mat, etc.
45900	Salt & Sand	Used to purchase winter road deicing salt & pretreatment deicing chemicals.
45910	Street Rock	Used to purchase rock for street repair base, alleyway maintenance, maintain the few gravel roads yet remaining, ditch liner rock, etc.

45920	Asphalt	Used to purchase hot mix and cold mix asphalt for in-house street repairs.
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	Payment to Cintas for Uniforms
42200	Printing And Advertisements	Used to advertise for needed job positions, etc.
43000	Dues & Memberships	Used for membership fees such as APWA & IMSA.
43700	Training / School	For attending workshops, seminars, or other employee training
44020	Contractual Bldg Maint & Repairs	Used for any needed building maintenance and repairs which are contracted.
44040	Contractual Vehicle Maint & Repairs	Used for any outside contractual vehicle and equipment repairs which must be performed outside of our in-house maintenance facility.
44060	Shop Maint & Repairs	Funds Street Department portion of shop budget for in-house repair parts to vehicle & equipment maintenance. Each department budget contributes an established percentage amount to this total budget for parts to provide in-house shop repairs.
44100	Dust Control	Used to apply dust control on gravel roads. This has largely minimized due to efforts to hard surface all gravel roads. A few still remain, the biggest gravel section which still receives periodic dust control would be the "peanut loop drive" at Riverfest Park.
44120	Hauling	Used for contractual hauling of asphalt and rock when needed.
44130	Street Sealing	This budget line is in the capital budget.
41140	Street Sweeping	Used for Spring & Fall contractual street sweeping.
44150	Tree Trimming	Used for contractual tree removal & trimming along city right-of-ways.
44160	Striping	Used for contractual street striping such as center line, road edge, crosswalks, parking lines, stop bars, etc.
44200	Equipment Lease & Rentals	Used primarily to rent needed specialized construction equipment for some projects or rent when a piece of equipment breaks-down for an extended period of time such as the asphalt roller.
44220	Misc. Contractual	Varies widely by year. Used for contractual services related to street repairs such as curb replacement, sidewalk replacement, etc.
45700	Mowing Contract	Used for contractual mowing along improved and unimproved city street right-of-ways.
41100	Salaries & Wages	Direct payments to employees for wages.
49998	Transfer to Electric Utility Fund	This represents payments made to pay back the electric utility fund for past purchases of vehicles or equipment. For 2019, this amount includes the following:

		\$26,874.03 for the 5-yard dump truck that was purchased in 2018, \$13,365 for the 2014 F550 Flatbed; \$14,077 for the 2016 Swap Loader; and \$7,642 for the first year payment on a new 1-ton pickup to be purchased in 2019.
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BUDGET WORKSHEET

City of De Soto

Month: 1/31/2018 Fund: 0101 - General Fund Expenditures Dept: 400 STREETS Acct Class: CAP CAPITAL OUTLAY	Prior Year Actual	Current Year				(6) Requested	(7) Recommended
		Original Budget	Amended Budget	Actual Thru January	Estimated Total		
49000.00 Lease Purchase Payments	48,815	33,646	33,646	34,129	0	53,465	39,038
CAPITAL OUTLAY	48,815	33,646	33,646	34,129	0	53,465	39,038
Acct Class: COMM COMMODITIES							
44310.00 Office Supplies	328	500	500	0	0	500	500
44320.00 Cleaning Supplies	277	450	450	0	0	450	450
44350.00 Chemicals	2,110	2,800	2,800	0	0	2,800	2,800
44500.00 Tools & Equipment	4,272	4,500	4,500	0	0	4,500	4,500
44501.00 Safety Equip/Supplies	3,132	5,000	5,000	0	0	5,000	5,000
44510.00 Computer Software/Hardware	0	1,100	1,100	0	0	871	871
44600.00 Repair Parts	143	800	800	0	0	800	800
44700.00 Gasoline	8,237	9,000	9,000	131	0	9,000	9,000
45400.00 Street Lighting	59,285	60,000	60,000	15	0	60,000	60,000
45800.00 Street Repair Supplies	12,824	17,000	17,000	0	0	17,000	17,000
45900.00 Sand & Salt	28,406	35,000	35,000	10,876	0	35,000	35,000
45910.00 Street Rock	3,391	12,000	12,000	101	0	12,000	12,000
45920.00 Asphalt	60,157	70,000	70,000	0	0	70,000	70,000
46300.00 Street Sign & Posts	4,998	6,800	6,800	0	0	6,800	6,800
46400.00 Building Improvemts/Maint	8,534	10,000	10,000	48	0	10,000	10,000
46700.00 Radio Equipment	189	200	200	0	0	200	200
COMMODITIES	196,283	235,150	235,150	11,171	0	234,921	234,921
Acct Class: CONT CONTRACTUAL							
41210.00 Meals & Refreshments	808	500	500	0	0	500	500
42050.00 Utilities	15,412	17,000	17,000	0	0	17,000	17,000
42100.00 Uniform Fees	4,230	2,800	2,800	0	0	3,800	3,800
42200.00 Printing And Advertisements	0	200	200	0	0	200	200
43000.00 Dues & Membership Fees	11	400	400	0	0	400	400
43700.00 Training/School	1,551	2,800	2,800	0	0	2,800	2,800
44020.00 Contractual Bldg Maint&Repair	0	4,000	4,000	0	0	4,000	4,000
44040.00 Contract Vehicle Maint&Repair	32,066	25,000	25,000	250	0	28,000	28,000
44060.00 Shop Maint & Repair	113,390	115,200	115,200	7,038	0	115,000	115,000
44110.00 Dust Control	0	1,000	1,000	0	0	1,000	1,000
44130.00 Street Sealing	0	5,000	5,000	0	0	5,000	5,000
44140.00 Street Sweeping	7,475	9,000	9,000	0	0	9,000	9,000
44150.00 Tree Trimming	17,435	8,000	8,000	0	0	10,000	10,000
44160.00 Striping	0	7,000	7,000	0	0	7,000	7,000
44200.00 Equipment Lease & Rentals	6,703	9,000	9,000	0	0	9,000	9,000

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year			Estimated Total	(6)	(7)
		Original Budget	Amended Budget	Actual Thru January		Requested	Recommended
Month: 1/31/2018							
Fund: 0101 - General Fund							
Expenditures							
Dept: 400 STREETS							
Acct Class: CONT CONTRACTUAL							
44220.00 Misc contractual services	46,845	22,000	22,000	2,697	0	35,000	35,000
45700.00 Mowing Contract	28,225	34,000	34,000	0	0	34,000	34,000
?????.00 Road Maintenance Program						250,000	400,000
CONTRACTUAL	274,151	262,900	262,900	9,985	0	531,700	681,700
Acct Class: EXPE EXPENSES							
49800.00 Previous YR Expenses	0	0	0	9,029	0		-
49998.00 Transfer to Electric Utility	0	64,563	64,563	0	0	54,227	61,869
EXPENSES	0	64,563	64,563	9,029	0	54,227	61,869
Acct Class: PER PERSONNEL SERVICES							
41100.00 Salaries & Wages	248,030	259,145	259,145	20,461	0	306,287	306,287
41110.00 Overtime	23,932	25,915	25,915	2,898	0	30,639	30,639
41140.00 FICA/Medicare	20,535	21,807	21,807	1,763	0	25,782	25,782
41150.00 KPERS	23,204	27,899	27,899	2,200	0	33,189	33,189
PERSONNEL SERVICES	315,701	334,766	334,766	27,322	0	395,898	395,898
STREETS	834,950	931,025	931,025	91,636	0	1,270,211	1,413,426
Total Expenditures	834,950	931,025	931,025	91,636	0	1,270,211	1,413,426

Fund 101 General Fund

Expenditures

Department 600 – Parks

The Parks Department budget for 2019 totals \$396,904, which represents an increase of 9.4% from 2018. The increase is largely the result of the purchase of two new pickups, and a new lease on a tractor/front loader. The 2019 Parks budget includes \$1,800 for nuisance insect spraying in Riverfest Park before large events, which has not been a regular service provided in the past.

Line-Item Details

Line Item #	Title	Use of Funds
49000	Lease Purchase	Lease on a new front loader / tractor to replace Kubota.
43900	Animal Control	Pays for transfer fees, food, supplies, and State fees for the kennel
44310	Office Supplies	Used to purchase office supplies for Parks and Recreation Director, Aquatics and Recreation Manager, and Parks Maintenance
44330	Recreation Supplies	Pays for equipment, uniforms, and awards for all recreation programs
44510	Computer Software/Hardware	New Computers and ½ yearly contract with Sportsman Software
46400	Building Improvements/Maintenance	Materials needed to maintain and upgrade the facility. Typically not used for big project items.
47100	Park Maintenance	General Supplies to maintain the open space in parks
47150	Ball Field Maintenance	General Supplies to maintain all sports fields
41200	Travel & Entertainment	Lodging for Conferences/Classes
411210	Meals & Refreshments	Meals while attending Conferences/Classes
43000	Dues & Memberships	KRPA Membership/Dues
43700	Training / School	For attending workshops, seminars, or other employee training.
44020	Contractual Building Maint & Repair	Pays for annual inspections and work completed by contractors
44200	Equipment Lease & Rentals	Rental of Equipment
44220	Misc. Contractual	Varies widely by year. Pays for unforeseen services needed
41100	Salaries & Wages	Direct payments to employees for wages. Item includes funding for Parks and Recreation Director and Parks Maintenance Staff. Now includes Instructors and Officials as well.
49998	Transfer to Elect. Utility	This transfer represents payments on rolling stock purchases. For 2019, this amount includes \$28,380 for the field lights on A field, \$4,367 for a new 1-ton pickup, and \$8,734 for a new 2-ton pickup.

BUDGET WORKSHEET

City of De Soto

Month: 1/31/2018 Fund: 0101 - General Fund Expenditures Dept: 600 PARKS Acct Class: CAP CAPITAL OUTLAY	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended
		Original Budget	Amended Budget	Actual Thru January			
48000.00 Capital Outlay	0	0	0	0	0		
49000.00 Lease Purchase Payments	28,380	0	0	28,380	0	7,000	4,932
CAPITAL OUTLAY	28,380	0	0	28,380	0	7,000	4,932
Acct Class: COMM COMMODITIES							
43900.00 Animal Control	3,857	3,500	3,500	0	0	4,000	4,000
44310.00 Office Supplies	658	900	900	0	0	900	900
44315.00 Office Equipment	0	250	250	0	0	250	250
44320.00 Cleaning Supplies	280	750	750	30	0	600	600
44330.00 Recreation Supplies	14,163	15,000	15,000	0	0	17,000	17,000
44340.00 Officials & Instructors	3,814	1,000	1,000	0	0	1,000	1,000
44360.00 Special Events	0	750	750	0	0	750	750
44380.00 Concessions	2,044	2,750	2,750	0	0	2,750	2,750
44390.00 Concession Equipment	0	500	500	0	0	500	500
44500.00 Tools & Equipment	471	1,500	1,500	0	0	1,500	1,500
44501.00 Safety Equip/Supplies	583	1,000	1,000	0	0	1,000	1,000
44510.00 Computer Software/Hardware	1,344	1,400	1,400	0	0	1,832	1,832
44600.00 Repair Parts	3	1,000	1,000	0	0	500	500
44700.00 Gasoline	3,129	3,500	3,500	0	0	3,500	3,500
45900.00 Sand & Salt	86	500	500	0	0	500	500
45910.00 Street Rock	0	7,500	7,500	0	0	7,500	7,500
46000.00 Equipment Maintenance & Repair	1,359	500	500	0	0	1,500	1,500
46400.00 Building Improvemts/Maint	2,992	2,000	2,000	0	0	3,000	3,000
47100.00 Park Maintenance	8,093	7,500	7,500	0	0	8,500	8,500
47150.00 BallField Maint, Repair, Suppl	7,953	9,000	9,000	0	0	9,000	9,000
47200.00 Grass Seed, Weed Cont, Fertil	1,464	2,500	2,500	0	0	2,500	2,500
47510.00 Landscaping	55	500	500	0	0	500	500
48600.00 Sales Tax Payable	330	300	300	0	0	400	400
COMMODITIES	52,678	64,100	64,100	30	0	69,482	69,482
Acct Class: CONT CONTRACTUAL							
41210.00 Meals & Refreshments	48	150	150	0	0	150	150
42050.00 Utilities	11,285	17,000	17,000	53	0	15,000	15,000
42100.00 Uniform Fees	67	750	750	0	0	750	750
42200.00 Printing And Advertisements	0	400	400	0	0	400	400
43000.00 Dues & Membership Fees	660	750	750	0	0	800	800
43700.00 Training/School	25	750	750	0	0	750	750
44020.00 Contractual Bldg Maint&Repair	0	500	500	0	0	500	500
44040.00 Contract Vehicle Maint&Repair	617	54 500	500	0	0	750	750

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year			Estimated Total	(6)	(7)
		Original Budget	Amended Budget	Actual Thru January		Requested	Recommended
Month: 1/31/2018							
Fund: 0101 - General Fund							
Expenditures							
Dept: 600 PARKS							
Acct Class: CONT CONTRACTUAL							
44200.00 Equipment Lease & Rentals	3,800	4,900	4,900	270	0	4,900	4,900
44220.00 Misc contractual services	2,972	5,000	5,000	540	0	5,000	6,800
45700.00 Mowing Contract	26,250	35,000	35,000	0	0	35,000	35,000
CONTRACTUAL	45,724	65,700	65,700	863	0	64,000	65,800
Acct Class: EXPE EXPENSES							
49800.00 Previous YR Expenses	0	0	0	1,467	0		
49998.00 Transfer to Electric Utility	0	28,380	28,380	0	0	41,481	41,481
EXPENSES	0	28,380	28,380	1,467	0	41,481	41,481
Acct Class: PER PERSONNEL SERVICES							
41100.00 Salaries & Wages	159,633	166,658	166,658	12,171	0	178,149	178,149
41110.00 Overtime	5,176	5,100	5,100	197	0	5,444	5,444
41140.00 FICA/Medicare	11,579	13,139	13,139	888	0	14,045	14,045
41150.00 KPERS	12,061	16,365	16,365	1,029	0	17,570	17,570
PERSONNEL SERVICES	188,449	201,262	201,262	14,285	0	215,208	215,208
PARKS	315,231	359,442	359,442	45,025	0	397,172	396,904
Total Expenditures	315,231	359,442	359,442	45,025	0	397,172	396,904

Fund 101 General Fund Expenditures

Department 700 – Pool

The Pool budget for 2019 is 5% higher than that of 2018. This is due to an \$18,000 capital outlay to replace exterior doors on the bath house and concessions buildings.

Line-Item Details

Line Item #	Title	Use of Funds
48000	Capital Outlay	\$18,000 for the replacement of exterior doors on the bath house and concessions buildings.
47620	Maintenance Contingency	Pays for unforeseen items that have outlived their useful life.
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	New Computer for concessions, Office 365 licensing, and IT setup costs. Also, ½ yearly contract with Sportsman Software
46000	Equipment maintenance and Repair	Typically repairs and materials needed to fix pumps, controllers etc.
46400	Building Improvements/Maintenance	Materials needed to maintain and upgrade the facility. Typically not used for big project items.
47400	Pool Maintenance	General Supplies to maintain pool
47500	Pool Supplies	General items purchased to enhance the use
41210	Meals & Refreshments	Meals while attending Conferences/Classes. Special meals for Aquatic Center Staff
42100	Uniform Fees	Swim Suits, T-Shirts for Aquatic Center Staff
43000	Dues & Memberships	KRPA Membership/Dues
43700	Training / School	For attending workshops, seminars, or other employee training. Some off set by lifeguard training payments.
44020	Contractual Building Maint & Repair	Pays for annual inspections and work completed by contractors
44200	Equipment Lease & Rentals	Rental of Equipment
44220	Misc. Contractual	Varies widely by year. Pays for unforeseen services needed
41100	Salaries & Wages	Direct payments to employees for wages. Item includes funding for Aquatic and Recreation Manager as well as Aquatic Center Staff.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year		Actual Thru January	Estimated Total	(6)	(7)
		Original Budget	Amended Budget			Requested	Recommended
Month: 1/31/2018							
Fund: 0101 - General Fund							
Expenditures							
Dept: 700 POOL							
Acct Class: CAP CAPITAL OUTLAY							
47620.00 Aquatic Ctr Maint Contingency	6,445	7,500	7,500	0	0	7,500	7,500
48000.00 Capital Outlay						18,000	18,000
49000.00 Lease Purchase Payments							-
CAPITAL OUTLAY	6,445	7,500	7,500	0	0	25,500	25,500
Acct Class: COMM COMMODITIES							
44310.00 Office Supplies	215	600	600	0	0	500	500
44320.00 Cleaning Supplies	404	1,300	1,300	0	0	1,000	1,000
44350.00 Chemicals	18,239	23,000	23,000	0	0	23,000	23,000
44360.00 Special Events	389	600	600	0	0	600	600
44380.00 Concessions	11,847	10,000	10,000	0	0	13,000	13,000
44390.00 Concession Equipment	0	500	500	0	0	500	500
44500.00 Tools & Equipment	497	1,000	1,000	0	0	1,000	1,000
44501.00 Safety Equip/Supplies	891	1,000	1,000	0	0	1,000	1,000
44510.00 Computer Software/Hardware	2,283	3,100	3,100	0	0	2,748	2,748
44600.00 Repair Parts	636	500	500	0	0	1,000	1,000
46000.00 Equipment Maintenance & Repair	860	1,500	1,500	0	0	1,500	1,500
46400.00 Building Improvemts/Maint	1,239	8,000	8,000	0	0	5,000	5,000
47400.00 Pool Maintenance	21,283	5,000	5,000	0	0	5,000	5,000
47500.00 Pool Supplies	35	1,000	1,000	0	0	500	500
47510.00 Landscaping	150	500	500	0	0	500	500
48600.00 Sales Tax Payable	1,219	1,500	1,500	0	0	1,500	1,500
COMMODITIES	60,187	59,100	59,100	0	0	58,348	58,348
Acct Class: CONT CONTRACTUAL							
41210.00 Meals & Refreshments	120	300	300	0	0	250	250
42050.00 Utilities	13,419	18,500	18,500	0	0	17,000	17,000
42100.00 Uniform Fees	2,197	3,500	3,500	0	0	3,500	3,500
43000.00 Dues & Membership Fees	160	750	750	0	0	750	750
43700.00 Training/School	-721	1,000	1,000	0	0	-	-
44200.00 Equipment Lease & Rentals	0	500	500	0	0	500	500
44220.00 Misc contractual services	77	1,500	1,500	0	0	1,000	1,000
CONTRACTUAL	15,252	26,050	26,050	0	0	23,000	23,000
Acct Class: EXPE EXPENSES							
49800.00 Previous YR Expenses	0	0	0	567	0		
EXPENSES	0	0	0	567	0	0	0
Acct Class: PER PERSONNEL SERVICES							
41100.00 Salaries & Wages	157,324	192,042	192,042	4,011	0	194,428	194,428
41110.00 Overtime	4,391	5,784	4,684	212	0	4,899	4,899
41140.00 FICA/Medicare	12,106	15,050	15,050	302	0	15,248	15,248

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year -----			Estimated Total	(6)	(7)
		Original Budget	Amended Budget	Actual Thru January		Requested	Recommended
Month: 1/31/2018							
Fund: 0101 - General Fund							
Expenditures							
Dept: 700 POOL							
Acct Class: PER PERSONNEL SERVICES							
41150.00 KPERS	4,801	5,774	5,774	397	0	6,039	6,039
PERSONNEL SERVICES	178,622	217,550	217,550	4,922	0	220,614	220,614
POOL	260,506	310,200	310,200	5,489	0	327,463	327,463
Total Expenditures	260,506	310,200	310,200	5,489	0	327,463	327,463

Fund 101 General Fund Expenditures

Department 800 – Internal Services (Shop)

The Internal Services department (or Shop) is a fund we use to allocate dollars between departments to maintain and repair vehicles and equipment. The 2019 budget shows a slight increase in both revenues and expenses for this fund.

Line-Item Details

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

BUDGET WORKSHEET

City of De Soto

Month: 1/31/2018 Fund: 0800 - Internal Service Revenues Dept: 000 Acct Class: REV REVENUES	Prior Year	Current Year			(6)	(7)	
	Actual	Original Budget	Amended Budget	Actual Thru January	Estimated Total	Requested	Recommended
38001.00 Shop Maint & Repair - Streets	113,390	115,200	115,200	7,038	0	114,000	114,000
38003.00 Shop Maint & Repair - Parks	0	0	0	0	0		
38004.00 Shop Maint & Repair - Water	28,162	25,000	25,000	1,748	0	28,000	28,000
38005.00 Shop Maint & Repair - Sewer	6,670	7,000	7,000	414	0	7,000	7,000
38006.00 Shp Miant & Repair -- Inspect	0	0	0	0	0		
38007.00 Shop Maint & Repair-Planning	0	0	0	0	0		
REVENUES	148,222	147,200	147,200	9,200	0	149,000	149,000
Acct Class: SALE SALES 37100.00 Reimbursed Fees	0	0	0	0	0		
SALES	0	0	0	0	0	0	0
Dept: 000	148,222	147,200	147,200	9,200	0	149,000	149,000
Total Revenues	148,222	147,200	147,200	9,200	0	149,000	149,000
Expenditures							
Dept: 000							
Acct Class: CAP CAPITAL OUTLAY							
47000.00 Capital Improvement	0	0	0	0	0		
CAPITAL OUTLAY	0	0	0	0	0	0	0
Acct Class: COMM COMMODITIES							
44320.00 Cleaning Supplies	0	0	0	385	0	500	500
44350.00 Chemicals	783	2,000	2,000	0	0	1,000	1,000
44500.00 Tools & Equipment	13,260	12,000	12,000	1,437	0	14,000	14,000
44501.00 Safety Equip/Supplies	0	500	500	0	0		-
44510.00 Computer Software/Hardware	1,800	1,800	1,800	0	0	1,800	1,800
44600.00 Repair Parts	108,579	95,700	95,700	-4,698	0	98,500	98,500
44700.00 Gasoline	0	0	0	0	0		
44701.00 Diesel Fuel	19,050	30,000	30,000	3,048	0	28,000	28,000
44702.00 Shop Bulk Oil & Lubricants	614	0	0	0	0		
46000.00 Equipment Maintenance & Repair	640	1,000	1,000	0	0	1,000	1,000
46400.00 Building Improvemts/Maint	0	0	0	0	0		
46700.00 Radio Equipment	0	0	0	0	0		
COMMODITIES	144,726	143,000	143,000	172	0	144,800	144,800
Acct Class: CONT CONTRACTUAL							
41195.00 Work Comp under Minimum	0	0	0	0	0		
43700.00 Training/School	0	200	200	0	0	200	200
44030.00 Contractual Equip Maint&Repair	1,490	1,000	1,000	0	0	1,500	1,500
44200.00 Equipment Lease & Rentals	0	600	2,500	0	0	2,500	2,500

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended
		Original Budget	Amended Budget	Actual Thru January			
Month: 1/31/2018							
Fund: 0800 - Internal Service							
Expenditures							
Dept: 000							
Acct Class: CONT CONTRACTUAL							
44220.00 Misc contractual services	855	500	500	0	0		-
CONTRACTUAL	<u>2,345</u>	<u>4,200</u>	<u>4,200</u>	<u>0</u>	<u>0</u>	<u>4,200</u>	<u>4,200</u>
Acct Class: EXPE EXPENSES							
49800.00 Previous YR Expenses	0	0	0	9,012	0		
EXPENSES	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,012</u>	<u>0</u>	<u>0</u>	<u>0</u>
Dept: 000	<u>147,071</u>	<u>147,200</u>	<u>147,200</u>	<u>9,184</u>	<u>0</u>	<u>149,000</u>	<u>149,000</u>
Total Expenditures	<u>147,071</u>	<u>147,200</u>	<u>147,200</u>	<u>9,184</u>	<u>0</u>	<u>149,000</u>	<u>149,000</u>

Fund 201 - Law Enforcement

Law Enforcement Fund Highlights are as follows:

1. We are projecting a cash balance of just under \$48,000 in the Law Enforcement fund by the end of 2018.
2. The estimated contract for 2019 from the Sherriff's Office \$510,671 which reflects an increase of 8.76% over the 2018 contract. The reasons for the increase include the following:
 - a. Salary and benefits costs continue to climb. In particular, both KPF and health care costs continue to increase somewhat significantly annually.
 - b. A slightly increased percentage used to determine the City's share of the total operating costs. For 2019, the City's share is set at 70%, which is up slightly from 68.8% used for 2018. This is based on a five year rolling average to smooth fluctuations.
3. The increase from the Sheriff's office for next year will necessitate a slight mill levy increase of 0.126 mills from 5.872 to 5.997. Doing so will leave the fund with a projected year ending cash balance of just under 37,000 at the end of 2019.
4. Assuming a relatively flat mill levy for the fund in future years, fund balance projections remain above \$30,000.
5. Approximately \$5,000 of law enforcement services are for De Soto Days, and will be paid from the law enforcement fund.
6. There is a \$4,000 contingency.

City of De Soto

Month: 1/31/2018 Fund: 0201 - Law Enforcement Fund Revenues Dept: 000 Acct Class: TAX TAXES	Prior Year	Current Year			(6)	(7)	
	Actual	Original Budget	Amended Budget	Actual Thru January			Estimated Total
31100.00 Ad Valorem	437,255	425,000	425,000	205,652	0	464,000	467,000
31101.00 Delinquent Real Estate Taxes	3,508	4,900	4,900	0	0	6,000	6,000
31500.00 Motor Vehicle Tax	38,330	39,758	39,758	7,190	0	34,000	37,199
31600.00 Recreational Vehicle Tax	512	496	496	79	0	400	505
31650.00 16/20M Vehicle Tax	91	1,343	1,343	0	0	1,000	1,528
31660.00 Commercial Vehicle Tax	1,459	85	85	319	0	300	91
TAXES	481,155	471,582	471,582	213,240	0	505,700	512,323
Dept: 000	481,155	471,582	471,582	213,240	0	505,700	512,323
Total Revenues	481,155	471,582	471,582	213,240	0	505,700	512,323
Expenditures							
Dept: 000							
Acct Class: CAP CAPITAL OUTLAY							
49700.00 Contingency	0	4,000	4,000	0	0	4,000	4,000
CAPITAL OUTLAY	0	4,000	4,000	0	0	4,000	4,000
Acct Class: EXPE EXPENSES							
47700.00 Payment To Johnson Co Sheriff	340,449	475,000	475,000	0	0	486,975	515,671
49800.00 Previous YR Expenses	0	0	0	113,359	0		-
EXPENSES	340,449	475,000	475,000	113,359	0	486,975	515,671
Dept: 000	340,449	479,000	479,000	113,359	0	490,975	519,671
Total Expenditures	340,449	479,000	479,000	113,359	0	490,975	519,671

Fund 301 - Debt Service

Debt Service Fund highlights are as follows:

1. The Debt Service fund is projected to end 2018 with a balance of just over \$661,600. Aside from ensuring the fund maintains a cashflow reserve to make yearly year payments, the benefits of a substantial balance in the fund are limited.
2. Because of the healthy fund balances, the 2019 budget reduces the mill levy from 4.94 to 4.25, a reduction of 0.690 mills.
3. The 2019 budget includes a new debt issue to fund the 91st Street extension project in the CIP. The new issue is expected to be \$900,000, and the principal and interest budget includes an amount of \$55,041 representing the first year payment for the bond, assuming a 20 year term and a 2% interest rate.
4. For 2019, the transfer into the debt service fund from the water fund has been reduced by \$225,000 from previous years. This, along with a similar reduction in 2018 will have the effect of reducing the fund balance to around \$420,000 by the end of 2019.
5. Future projections for the debt service fund show new debt issues in 2020 and 2022 totaling \$2.81 Million to implement capital improvements priorities. This will be a topic of discussion during the capital improvement planning in the fall of 2019 and during the 2020 budget deliberations next year.

BUDGET WORKSHEET

City of De Soto

Month: 1/31/2018 Fund: 0301 - Debt Services Revenues Dept: 000 Acct Class: INT INTEREST	Prior Year	Current Year		Actual Thru January	Estimated Total	(6)	(7)
	Actual	Original Budget	Amended Budget			Requested	Recommended
36112.00 Interest Earnings	9,591	5,000	5,000	1,084	0	5,075	5,075
INTEREST	9,591	5,000	5,000	1,084	0	5,075	5,075
Acct Class: REV REVENUES							
32170.00 Build America Bonds Rebate	13,881	13,896	13,896	0	0	13,836	13,836
35128.00 Recovery Zone Bond Rebate	30,877	30,910	30,910	0	0	30,777	30,777
39984.00 Transfer from Capital Improvem	0	35,000	35,000	0	0	35,000	35,000
39990.00 Transfer from Water	389,853	163,676	163,676	0	0	166,842	166,842
39991.00 Transfer from Sewer	140,000	140,000	140,000	0	0	140,000	140,000
39995.00 Transfer from Special Hwy	35,000	35,000	35,000	0	0	35,000	35,000
39996.00 Transfer from Water Dev	25,000	35,000	35,000	0	0	35,845	35,845
39998.00 Transfer from Sewer Dev	30,000	20,000	20,000	0	0	20,483	20,483
REVENUES	699,611	473,482	473,482	0	0	477,783	477,783
Acct Class: TAX TAXES							
31100.00 Ad Valorem	329,773	357,544	357,544	173,084	0	335,131	335,131
31101.00 Delinquent Real Estate Taxes	3,500	5,000	5,000	0	0	5,000	5,000
31350.00 City Add'l Sales Tax	466,755	480,000	480,000	46,221	0	490,000	490,000
31500.00 Motor Vehicle Tax	41,325	29,984	29,984	7,751	0	35,000	35,000
31600.00 Recreational Vehicle Tax	552	374	374	85	0	385	385
31650.00 16/20M Vehicle Tax	98	1,013	1,013	0	0	1,300	1,300
31660.00 Commercial Vehicle Tax	1,573	64	64	344	0	-	-
31800.00 Specials	1,835	3,700	3,700	2,290	0	-	-
31802.00 Delinquent Specials	0	100	100	0	0	100	100
31803.00 Specials - Traffic Signal	5,056	5,065	5,065	3,271	0	-	-
TAXES	850,467	882,844	882,844	233,046	0	866,916	866,916
Dept: 000	1,493,792	1,361,326	1,361,326	234,130	0	1,349,774	1,349,774
Total Revenues	1,493,792	1,361,326	1,361,326	234,130	0	1,349,774	1,349,774
Expenditures							
Dept: 000							
Acct Class: EXPE EXPENSES							
48200.00 Bond Principal	880,000	895,000	895,000	0	0	920,000	953,025
48300.00 Interest & Fees	688,201	670,404	670,404	0	0	616,815	638,831
48452.00 Targeted Debt Reduction	0	160,000	160,000	0	0		
EXPENSES	1,568,201	1,725,404	1,725,404	0	0	1,536,815	1,591,856
Dept: 000	1,568,201	1,725,404	1,725,404	0	0	1,536,815	1,591,856
Total Expenditures	1,568,201	1,725,404	1,725,404	0	0	1,536,815	1,591,856

ENTERPRISE FUNDS

Fund 501 - Water

Water Fund highlights are as follows:

1. The water fund is projected to end 2018 with a balance of approximately \$1,120,000; representing about 60% of total department expenses.
2. An inflationary rate increase of 2.5% is included in the 2019 budget to account for corresponding projected increases in commodity, personnel, and contractual services.
3. There is a capital outlay budget item of \$85,250 to fund 25% of the new accounting software at City Hall and the cleaning of lime sludge from one lagoon at the water treatment plant.
4. 2018 lease purchase payments have been increased to implement the Vehicle and Equipment Replacement Program. This includes leases on a new backhoe and mini-excavator.

Line-Item Details

Line Item #	Title	Use of Funds
48000	Capital Outlay	\$85,250 line item includes \$25,250 for new accounting software at City Hall and \$60,000 for the cleaning of lime sludge from one lagoon at the water treatment plant
49000	Lease Purchase Payments	Lease purchase payments fund leases on contractor equipment items. For 2019 this includes the following: \$15,000 for a backhoe (new in 2019), and \$10,192 for a mini-excavator, and \$5,000 for a fork lift (new in 2019).
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	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.
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.

49998	Transfer to Electric Utility Fund	This represents payments made to pay back the electric utility fund for past purchases of vehicles or equipment. For 2019, this amount includes the following: \$11,669 for 2016 F550 Truck 225,000 to repay the electric utility fund for the Commerce Drive project.
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BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year -----			Estimated Total	(6)	(7)
		Original Budget	Amended Budget	Actual Thru January		Requested	Recommended
Month: 1/31/2018							
Fund: 0501 - Water Fund							
Revenues							
Dept: 000							
Acct Class: REV REVENUES							
32140.00 Water Sales Tax	51,186	56,000	56,000	4,279	0	57,120	57,120
34112.00 Collections Recovered	695	500	500	0	0	500	500
34541.00 Water Service Charge	1,506,267	1,531,800	1,531,800	117,697	0	1,570,095	1,570,095
34550.00 Bulk Water Sales	6,207	4,000	4,000	395	0	4,000	4,000
34560.00 Kansas Setoff Program	5,335	4,000	4,000	0	0	5,000	4,000
34571.00 Connection/Reconnect Fees	4,349	5,000	5,000	300	0	5,000	5,000
34572.00 Water Meter Purchase	39,720	15,000	15,000	0	0	12,500	12,500
34581.00 Late Payment Penalties	14,733	11,340	11,340	1,203	0	12,000	12,000
REVENUES	1,628,492	1,627,640	1,627,640	123,874	0	1,666,215	1,665,215
Dept: 000	1,628,492	1,627,640	1,627,640	123,874	0	1,666,215	1,665,215
Total Revenues	1,628,492	1,627,640	1,627,640	123,874	0	1,666,215	1,665,215

BUDGET WORKSHEET

City of De Soto

Month: 1/31/2018 Fund: 0501 - Water Fund Expenditures Dept: 000 Acct Class: CAP CAPITAL OUTLAY	Prior Year Actual	Current Year			Estimated Total	(6)	(7)
		Original Budget	Amended Budget	Actual Thru January		Requested	Recommended
48000.00 Capital Outlay	11,669	15,881	15,881	11,669	0	25,250	85,250
49000.00 Lease Purchase Payments	0	0	0	0	0	26,010	30,192
CAPITAL OUTLAY	11,669	15,881	15,881	11,669	0	51,260	115,442
Acct Class: COMM COMMODITIES							
44310.00 Office Supplies	1,037	1,000	1,000	0	0	1,000	1,000
44315.00 Office Equipment	630	500	500	0	0	500	500
44320.00 Cleaning Supplies	19	300	300	0	0	300	300
44350.00 Chemicals	112,833	120,000	120,000	4,007	0	120,000	120,000
44500.00 Tools & Equipment	26,039	15,000	15,000	165	0	15,000	15,000
44501.00 Safety Equip/Supplies	1,986	4,000	4,000	98	0	4,000	4,000
44502.00 Distribution Parts & Supplies	31,163	60,000	60,000	673	0	60,000	60,000
44503.00 New Meter Install	10,981	15,000	15,000	0	0	15,000	15,000
44504.00 Replacement Meters	25,697	20,000	20,000	0	0	20,000	20,000
44510.00 Computer Software/Hardware	0	800	800	0	0	1,713	2,138
44600.00 Repair Parts	4,180	4,000	4,000	0	0	4,200	4,200
44700.00 Gasoline	9,559	10,000	10,000	267	0	10,000	10,000
45910.00 Street Rock	0	5,000	5,000	0	0	5,000	5,000
46000.00 Equipment Maintenance & Repair	48,428	8,000	8,000	0	0	10,000	10,000
46200.00 Vehicle Repair And Maintenance	268	400	400	0	0	400	400
46400.00 Building Improvements/Maint	3,922	5,000	5,000	0	0	5,000	5,000
47200.00 Grass Seed, Weed Cont, Fertil	398	600	600	0	0	600	600
48500.00 Water Protection Fee	5,134	6,500	6,500	1,380	0	6,500	6,500
48550.00 Water Assurance Fund	4,028	3,000	3,000	3,118	0	4,500	4,500
48600.00 Sales Tax Payable	52,236	56,000	56,000	3,777	0	56,000	56,000
48700.00 Sampling & Testing	3,265	6,000	6,000	0	0	6,000	6,000
48900.00 Clean Drinking Water Fee	4,813	4,000	4,000	1,294	0	5,000	5,000
COMMODITIES	346,616	345,100	345,100	14,779	0	350,713	351,138
Acct Class: CONT CONTRACTUAL							
41196.00 Utility Assistance	2,000	3,000	3,000	0	0	3,000	3,000
41210.00 Meals & Refreshments	227	300	300	0	0	300	300
42000.00 Postage & Freight	8,621	10,000	10,000	608	0	10,000	10,000
42050.00 Utilities	113,834	150,000	150,000	0	0	150,000	150,000
42100.00 Uniform Fees	2,041	2,500	2,500	0	0	2,500	2,500
42200.00 Printing And Advertisements	2,224	2,500	2,500	0	0	2,500	2,500
42250.00 Liability Insurance	29,127	22,000	22,000	0	0	30,000	30,000
43000.00 Dues & Membership Fees	20	1,500	1,500	0	0	1,500	1,500
43500.00 Data Processing Services	2,093	1,000	1,000	71	0	1,000	1,000

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year			Estimated Total	(6)	(7)
		Original Budget	Amended Budget	Actual Thru January		Requested	Recommended
Month: 1/31/2018							
Fund: 0501 - Water Fund							
Expenditures							
Dept: 000							
Acct Class: CONT CONTRACTUAL							
43700.00 Training/School	2,699	3,500	3,500	0	0	3,500	3,500
44020.00 Contractual Bldg Maint&Repair	0	2,000	2,000	0	0	2,000	2,000
44030.00 Contractual Equip Maint&Repair	40,487	70,000	70,000	0	0	70,000	70,000
44040.00 Contract Vehicle Maint&Repair	544	3,500	3,500	0	0	3,500	3,500
44060.00 Shop Maint & Repair	28,162	25,000	25,000	1,748	0	28,000	28,000
44070.00 Line Maint & Repair	8,317	20,000	20,000	0	0	20,000	20,000
44200.00 Equipment Lease & Rentals	2,094	4,300	4,300	0	0	4,300	4,300
44220.00 Misc contractual services	8,007	25,000	25,000	0	0	25,000	25,000
CONTRACTUAL	250,497	346,100	346,100	2,427	0	357,100	357,100
Acct Class: EXPE EXPENSES							
49992.00 Transfer to Sewer-50% Superintendent	0	0	0	0	0	57,661	57,661
49994.00 Transfer to General-25% of Shop Salary	40,000	40,000	40,000	0	0	22,136	22,136
49994.00 Transfer to General Fund	40,000	40,000	40,000	0	0	40,000	40,000
49995.00 Transfer to Debt Service Fund	389,853	388,676	388,676	0	0	166,842	166,842
49998.00 Transfer to Electric Utility	0	11,669	11,669	0	0	236,669	236,669
EXPENSES	429,853	452,014	452,014	13,087	0	523,308	523,308
Acct Class: PER PERSONNEL SERVICES							
41100.00 Salaries & Wages	327,906	365,436	365,436	27,683	0	317,948	317,948
41110.00 Overtime	41,543	37,580	37,580	2,273	0	44,817	44,817
41140.00 FICA/Medicare	26,662	30,896	30,896	2,186	0	27,752	27,752
41150.00 KPERS	31,519	41,115	41,115	2,826	0	36,930	36,930
PERSONNEL SERVICES	427,630	475,027	475,027	34,968	0	427,446	427,446
Dept: 000	1,466,265	1,622,453	1,622,453	76,930	0	1,709,827	1,774,434
Dept: 300 EMPLOYEE BENEFITS							
Acct Class: PER PERSONNEL SERVICES							
41135.00 HSA	10,527	10,250	10,250	1,000	0	10,500	10,500
41160.00 Health/Accident Insurance	59,652	78,763	78,763	4,571	0	57,702	57,702
41170.00 SUTA	315	400	400	29	0	318	318
41190.00 Workers Compensation	7,332	9,422	9,422	7,183	0	9,800	9,800
PERSONNEL SERVICES	77,826	98,835	98,835	12,783	0	78,320	78,320
EMPLOYEE BENEFITS	77,826	98,835	98,835	12,783	0	78,320	78,320
Total Expenditures	1,544,091	1,721,288	1,721,288	89,713	0	1,788,147	1,852,754

Fund 502 - Sewer

Sewer Fund highlights are as follows:

1. There is a 3.5% rate increase included in the 2019 budget proposal. This is needed to curtail the decreasing fund balances that are largely the result of the additional \$70,000 transfer to debt service implemented in 2017.
2. Overall sewer fund budget expenses have increased from \$610,000 in 2018 to about \$676,000 in 2019. Most of this increase is due to a change in the accounting for the department head's wages and benefits, which had previously been split equally between the water and sewer departments. Starting in 2019, all the department head's wages and benefits will be budgeted out of the sewer department, and there will be a budgeted transfer from the water department to the sewer department for half of the wages and benefits, effectively splitting the department head between the two departments.
3. The 2019 revenues show a \$70,000 transfer from the Sewer Development Fee fund, which is intended as a one-time transfer to make use of an unexpected increase in development fee collections in 2017 and 2018.
4. A close eye must be kept on the sewer fund balance throughout the year. Although our long-term utility rate planning study relies on decreasing fund balances for water and sewer, the sewer fund is projected to dip to around 12% of the operating budget by 2023. Generally, we want that amount to stay above 30%. Remember, that the primary cause of the decrease is the additional \$70,000 per year to debt service we started in 2017, which remains in the 2019 budget. We have some time to address this issue, (with rate increases or a reversal of the debt service payment), but it is important to track the revenues and expenses in the meantime.

Line-Item Details

Line Item #	Title	Use of Funds
49000	Lease Purchase Payments	Lease purchase payments fund purchasing and leasing of trucks and contractors equipment. For 2019, the sewer fund has no such payments pending, so the line item is zero.
44310	Office Supplies	Used to purchase office supplies.
44315	Office Equipment	Used to purchase printers, cabinets, shelving, and other office furniture.
44320	Cleaning Supplies	For purchase of general cleaning supplies at WWTP
44350	Chemicals	Mostly for the purchase and delivery of chemicals used in the water treatment process and in the sewer collection system for odor control.
44500	Tools & Equipment	Used to purchase tools and hand tools utilized within the water department. Also includes hand tools carried on trucks for field repairs and maintenance.
44501	Safety Equip/Supplies	Used to purchase safety equipment and outer wear required while working on water breaks, drinking water/Gatorade used during summer. Eye protection and other protective clothing.
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.
49998	Transfer to Electric Utility Fund	This represents payments made to pay back the electric utility fund for past purchases of vehicles or equipment. For 2019 this includes the repayment of a 2016 loan from the electric utility account for the replacement of lift station pumps in the amount of \$16,675.

City of De Soto

	Prior Year Actual	Current Year			Estimated Total	(6)	(7)
		Original Budget	Amended Budget	Actual Thru January		Requested	Recommended
Month: 1/31/2018							
Fund: 0502 - Sewer Fund							
Revenues							
Dept: 000							
Acct Class: REV REVENUES							
34542.00 Sewer Charges	516,276	532,875	532,875	41,137	0	562,503	559,799
34571.00 Connection/Reconnect Fees	9,000	1,500	1,500	0	0	1,500	1,500
34574.00 Private/Public Sewer Inspectio	1,700	300	300	0	0	300	300
34581.00 Late Payment Penalties	6,577	5,350	5,350	582	0	5,350	5,350
39990.00 Transfer from Water Superintendent Salary	0	0	0	0	0	57,661	57,661
Transfer from Sewer Development Fee Fund	0	0	0	0		-	70,000
REVENUES	533,553	540,025	540,025	41,719	0	627,314	694,610
Dept: 000	533,553	540,025	540,025	41,719	0	627,314	694,610
Total Revenues	533,553	540,025	540,025	41,719	0	627,314	694,610

BUDGET WORKSHEET

City of De Soto

Month: 1/31/2018 Fund: 0502 - Sewer Fund Expenditures Dept: 000 Acct Class: CAP CAPITAL OUTLAY 49000.00 Lease Purchase Payments	Prior Year Actual	----- Current Year -----		Actual Thru January	Estimate Total	(6)	(7)
		Original Budget	Amended Budget			Requested	Recommended
	16,675	0	0	16,675	0	-	-
CAPITAL OUTLAY	16,675	0	0	16,675	0	0	0
Acct Class: COMM COMMODITIES							
44310.00 Office Supplies	541	500	500	0	0	500	500
44315.00 Office Equipment	370	600	600	0	0	600	600
44320.00 Cleaning Supplies	34	100	100	0	0	100	100
44350.00 Chemicals	38,274	35,000	35,000	1,444	0	40,000	40,000
44500.00 Tools & Equipment	1,023	10,000	10,000	0	0	10,000	10,000
44501.00 Safety Equip/Supplies	55	1,000	1,000	0	0	1,000	1,000
44505.00 Fasteners & Small Parts	49	400	400	0	0	400	400
44510.00 Computer Software/Hardware	0	1,000	1,000	0	0	1,497	1,497
44600.00 Repair Parts	3,162	4,000	4,000	0	0	4,000	4,000
44700.00 Gasoline	2,744	5,000	5,000	0	0	5,000	5,000
46000.00 Equipment Maintenance & Repair	18,351	10,000	10,000	4,067	0	15,000	15,000
46200.00 Vehicle Repair And Maintenance	0	1,000	1,000	0	0	1,000	1,000
46400.00 Building Improvemts/Maint	935	2,000	2,000	0	0	2,000	2,000
48700.00 Sampling & Testing	13,373	12,000	12,000	0	0	15,000	15,000
COMMODITIES	78,911	82,600	82,600	5,511	0	96,097	96,097
Acct Class: CONT CONTRACTUAL							
41210.00 Meals & Refreshments	0	100	100	0	0	100	100
42050.00 Utilities	114,357	130,000	130,000	0	0	130,000	130,000
42100.00 Uniform Fees	865	800	800	0	0	800	800
42250.00 Liability Insurance	6,914	7,000	7,000	0	0	7,000	7,000
43000.00 Dues & Membership Fees	390	1,500	1,500	0	0	1,500	1,500
43500.00 Data Processing Services	95	2,000	2,000	0	0	2,000	2,000
44020.00 Contractual Bldg Maint&Repair	0	500	500	0	0	500	500
44030.00 Contractual Equip Maint&Repair	3,734	13,000	13,000	0	0	13,000	13,000
44040.00 Contract Vehicle Maint&Repair	0	1,600	1,600	0	0	1,600	1,600
44060.00 Shop Maint & Repair	6,670	7,000	7,000	414	0	7,000	7,000
44120.00 Hauling	22,800	22,000	22,000	0	0	23,000	23,000
44200.00 Equipment Lease & Rentals	1,464	3,000	3,000	0	0	3,000	3,000
44220.00 Misc contractual services	8,420	12,000	12,000	0	0	12,000	12,000
45700.00 Mowing Contract	700	1,000	1,000	0	0	1,000	1,000
49200.00 Sewer Line Cleaning/Inspection	15,800	20,000	20,000	0	0	20,000	20,000
CONTRACTUAL	182,209	221,500	221,500	414	0	222,500	222,500
Acct Class: EXPE EXPENSES							

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	----- Current Year -----		Actual Thru January	Estimate Total	(6)	(7)
		Original Budget	Amended Budget			Requested	Recommended
Month: 1/31/2018							
Fund: 0502 - Sewer Fund							
Expenditures							
Dept: 000							
Acct Class: EXPE EXPENSES							
49991.00 Transfer to Water	0	0	0	0	0		-
49994.00 Transfer to General -25% of Shop Salary	0	0	0	0	0	22,136	22,136
49995.00 Transfer to Debt Service Fund	140,000	140,000	140,000	0	0	140,000	140,000
49998.00 Transfer to Electric Utility	0	16,675	16,675	0	0	16,675	16,675
EXPENSES	140,000	156,675	156,675	16,301	0	178,811	178,811
Acct Class: PER PERSONNEL SERVICES							
41100.00 Salaries & Wages	103,830	108,851	108,851	9,077	0	135,893	135,893
41110.00 Overtime	3,314	5,443	5,443	79	0	3,380	3,380
41140.00 FICA/Medicare	8,244	8,743	8,743	705	0	10,654	10,654
41150.00 KPERS	9,469	11,082	11,082	271	0	9,091	9,091
PERSONNEL SERVICES	124,857	134,119	134,119	10,132	0	159,018	159,018
Dept: 000	542,652	594,894	594,894	49,033	0	656,425	656,425
Dept: 300 EMPLOYEE BENEFITS							
Acct Class: PER PERSONNEL SERVICES							
41135.00 HSA	267	250	250	125	0	1,500	1,500
41160.00 Health/Accident Insurance	11,585	12,375	12,375	377	0	15,148	15,148
41170.00 SUTA	118	200	200	9	0	136	136
41190.00 Workers Compensation	2,138	2,500	2,500	2,095	0	2,752	2,752
PERSONNEL SERVICES	14,108	15,325	15,325	2,606	0	19,536	19,536
EMPLOYEE BENEFITS	14,108	15,325	15,325	2,606	0	19,536	19,536
Total Expenditures	556,760	610,219	610,219	51,639	0	675,961	675,961

Fund 503 – Refuse

The 2019 budget for refuse includes the new rates from the recently renewed 10-year contract with Honey Creek Disposal. Accordingly, we increased our refuse fees to cover the new Honey Creek rates, plus a small administrative fee.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended
		Original Budget	Amended Budget	Actual Thru January			
Month: 1/31/2018							
Fund: 0503 - Refuse Fund							
Revenues							
Dept: 000							
Acct Class: REV REVENUES							
34115.00 Curbside Recycling	85,806	106,250	106,250	7,822	0	110,000	110,000
34511.00 Refuse Charged Billed	336,504	418,750	418,750	32,513	0	420,000	420,000
34512.00 Fuel Surcharge	0	15,000	15,000	0	0	10,000	10,000
34581.00 Late Payment Penalties	5,455	7,500	7,500	653	0	7,500	7,500
34592.00 Charges For Special Refuse PIC	133	500	500	56	0	500	500
REVENUES	427,898	548,000	548,000	41,044	0	548,000	548,000
Dept: 000	427,898	548,000	548,000	41,044	0	548,000	548,000
Total Revenues	427,898	548,000	548,000	41,044	0	548,000	548,000
Expenditures							
Dept: 000							
Acct Class: CONT CONTRACTUAL							
42300.00 Refuse Services	329,982	423,000	423,000	31,385	0	433,000	433,000
42310.00 Curbside Recycling	82,665	110,000	110,000	7,889	0	110,000	110,000
42320.00 Fuel Surcharge	0	15,000	15,000	0	0	10,000	10,000
44220.00 Misc contractual services	892	2,000	2,000	0	0	2,000	2,000
CONTRACTUAL	413,539	550,000	550,000	39,274	0	555,000	555,000
Acct Class: EXPE EXPENSES							
49800.00 Previous YR Expenses	0	0	0	181	0	-	-
EXPENSES	0	0	0	181	0	0	0
Dept: 000	413,539	550,000	550,000	39,455	0	555,000	555,000
Total Expenditures	413,539	550,000	550,000	39,455	0	555,000	555,000

ALL OTHER FUNDS

Fund 202 - Special Highway

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

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

We are projecting a slight increase in special highway revenues for 2019, based on our projections for 2018. \$162,000 in revenues are budgeted, which will be transferred into debt service (\$35,000), and to the Capital Improvement Fund (\$130,000).

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year -----			(6) Requested	(7) Recommended
		Original Budget	Amended Budget	Actual Thru January Estimated Total		
Month: 1/31/2018						
Fund: 0202 - Special Highway Fund						
Revenues						
Dept: 000						
Acct Class: REV REVENUES						
32130.00 Special Highway Funds	161,906	160,830	160,830	41,411	0	162,000
REVENUES	161,906	160,830	160,830	41,411	0	162,000
Dept: 000	161,906	160,830	160,830	41,411	0	162,000
Total Revenues	161,906	160,830	160,830	41,411	0	162,000
Expenditures						
Dept: 000						
Acct Class: EXPE EXPENSES						
49995.00 Transfer to Debt Service Fund	35,000	35,000	35,000	0	0	35,000
49996.00 Transfer to Capital Improv Fnd	130,000	125,000	125,000	0	0	130,000
EXPENSES	165,000	160,000	160,000	0	0	165,000
Dept: 000	165,000	160,000	160,000	0	0	165,000
Total Expenditures	165,000	160,000	160,000	0	0	165,000

Fund 203 - Special Parks

Fees from the state liquor tax and park fees are deposited into the Special Parks Fund. We have budgeted total revenues at \$26,750, which is up slightly from what we received in 2017 and what we are projecting in 2018. Fund expenses total \$25,000 and consist completely of a transfer to the Capital Improvement Fund.

BUDGET WORKSHEET

City of De Soto

Month: 1/31/2018	Prior	Current Year			(6)	(7)	
	Year Actual	Original Budget	Amended Budget	Actual Thru January	Estimated Total	Requested	Recommended
Fund: 0203 - Special Parks Fund							
Revenues							
Dept: 000							
Acct Class: P&Z PLANNING AND ZONING FEES							
34422.00 Kaw Sand CUP Fee	10,000	10,000	10,000	1,667	0	10,000	10,000
PLANNING AND ZONING FEES	10,000	10,000	10,000	1,667	0	10,000	10,000
Acct Class: REC RECREATION FEES							
33310.00 Park Fees	6,858	2,000	2,000	0	0	2,500	2,500
RECREATION FEES	6,858	2,000	2,000	0	0	2,500	2,500
Acct Class: TAX TAXES							
31750.00 Liquor Tax Park	14,750	13,888	13,888	0	0	14,250	14,250
TAXES	14,750	13,888	13,888	0	0	14,250	14,250
Dept: 000	31,608	25,888	25,888	1,667	0	26,750	26,750
Total Revenues	31,608	25,888	25,888	1,667	0	26,750	26,750
Expenditures							
Dept: 000							
Acct Class: EXPE EXPENSES							
49996.00 Transfer to Capital Improv Fnd	25,000	25,000	25,000	0	0	25,000	25,000
EXPENSES	25,000	25,000	25,000	0	0	25,000	25,000
Dept: 000	25,000	25,000	25,000	0	0	25,000	25,000
Total Expenditures	25,000	25,000	25,000	0	0	25,000	25,000

Fund 205 - Transient Guest Tax

Up slightly from the past several years, we are projecting transient guest tax revenues of \$28,500. This revenue is restricted in its use to activities that promote tourism or economic development in the City. We have budgeted expenses of \$26,000, which breaks down as follows:

- \$23,000 to the Chamber of Commerce / EDC for programmed activities directly in support of tourism or economic development.
- \$1,500 for the Sunflower Art Fest.
- \$1,500 for Winesong.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year		Actual Thru January	Estimated Total	(6)	(7)
		Original Budget	Amended Budget			Requested	Recommended
Month: 1/31/2018							
Fund: 0205 - Transient Guest Tax							
Revenues							
Dept: 000							
Acct Class: TAX TAXES							
32150.00 Transient Guest Tax	35,748	25,000	25,000	7,323	0	28,500	28,500
TAXES	35,748	25,000	25,000	7,323	0	28,500	28,500
Dept: 000	35,748	25,000	25,000	7,323	0	28,500	28,500
Total Revenues	35,748	25,000	25,000	7,323	0	28,500	28,500
Expenditures							
Dept: 000							
Acct Class: EXPE EXPENSES							
42800.00 Economic Development	21,000	24,000	24,000	21,000	0	26,000	26,000
EXPENSES	21,000	24,000	24,000	21,000	0	26,000	26,000
Dept: 000	21,000	24,000	24,000	21,000	0	26,000	26,000
Total Expenditures	21,000	24,000	24,000	21,000	0	26,000	26,000

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.

For 2019, we have applied for funding for the sidewalk project along 83rd Street from Valley Springs Drive to the Engineered Air Property.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru January	Estimated Total	(6) Requested	(7) Recommended
Month: 1/31/2018							
Fund: 0207 - CDBG							
Revenues							
Dept: 000							
Acct Class: REV REVENUES							
37110.00 Grant Monies	60,000	100,000	100,000	0	0	100,000	100,000
REVENUES	60,000	100,000	100,000	0	0	100,000	100,000
Dept: 000	60,000	100,000	100,000	0	0	100,000	100,000
Total Revenues	60,000	100,000	100,000	0	0	100,000	100,000
Expenditures							
Dept: 000							
Acct Class: EXPE EXPENSES							
49996.00 Transfer to Capital Improv Fnd	60,000	100,000	100,000	0	0	100,000	100,000
EXPENSES	60,000	100,000	100,000	0	0	100,000	100,000
Dept: 000	60,000	100,000	100,000	0	0	100,000	100,000
Total Expenditures	60,000	100,000	100,000	0	0	100,000	100,000

Fund 209 - Water Development Fee

Fees from new water service connections are deposited into this fund, and redirected to debt service. Fund balance has been steady at around \$30,000 to \$50,000. We generally budget to transfer all the yearly revenues from the fund each year, thus leaving the modest fund balance to carry over.

In recent years revenues into this fund have been tempered by the building permit discount program, which waives the water development fee for many new residential building permits. We have therefore reduced our 2018 projections and our 2019 expected revenues.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year -----			(6) Requested	(7) Recommended	
		Original Budget	Amended Budget	Actual Thru January			Estimated Total
Month: 1/31/2018							
Fund: 0209 - Water Development Fee							
Revenues							
Dept: 000							
Acct Class: REV REVENUES							
34573.00 Development Fees	58,900	35,000	35,000	0	0	35,700	20,000
REVENUES	<u>58,900</u>	<u>35,000</u>	<u>35,000</u>	<u>0</u>	<u>0</u>	<u>35,700</u>	<u>20,000</u>
Dept: 000	<u>58,900</u>	<u>35,000</u>	<u>35,000</u>	<u>0</u>	<u>0</u>	<u>35,700</u>	<u>20,000</u>
Total Revenues	<u>58,900</u>	<u>35,000</u>	<u>35,000</u>	<u>0</u>	<u>0</u>	<u>35,700</u>	<u>20,000</u>
Expenditures							
Dept: 000							
Acct Class: EXPE EXPENSES							
49995.00 Transfer to Debt Service Fund	25,000	35,000	35,000	0	0	35,700	20,000
EXPENSES	<u>25,000</u>	<u>35,000</u>	<u>35,000</u>	<u>0</u>	<u>0</u>	<u>35,700</u>	<u>20,000</u>
Dept: 000	<u>25,000</u>	<u>35,000</u>	<u>35,000</u>	<u>0</u>	<u>0</u>	<u>35,700</u>	<u>20,000</u>
Total Expenditures	<u>25,000</u>	<u>35,000</u>	<u>35,000</u>	<u>0</u>	<u>0</u>	<u>35,700</u>	<u>20,000</u>

Fund 210 - Sewer Development Fee

Fees from new Sewer service connections are deposited into this fund, and have historically been redirected only to debt service. Prior to 2017 the fund balance had been steady at around \$20,000 to \$30,000, however we had an unexpected surge in revenues in 2017 which cause the balance to increase to \$86,350 by the end of that year. Through June of 2018, we have collected \$47,600, and we are projecting to end the year at about \$55,000 in revenues. This will inflate the fund balance to over \$121,000 for the start of 2019.

Considering the relatively low fund balance in the Sewer Fund, the 2019 budget includes a \$70,000 transfer from the Sewer Development Fee fund into the Sewer Fund. It is the intent that this will be a one-time occurrence, and we will resume the past practice of transferring all the sewer development fee revenues into the debt service fund in 2020. We generally budget to transfer all the yearly revenues from the fund each year, thus leaving the modest fund balance to carry over.

For 2019 we are expecting an increase in revenues due to the increase in building activity in the City. The increased revenue will be transferred to debt service, just as we have done historically.

BUDGET WORKSHEET

City of De Soto

Month: 1/31/2018	Prior	----- Current Year -----			(6)	(7)	
	Year Actual	Original Budget	Amended Budget	Actual Thru January	Estimated Total	Requested	Recommended
Fund: 0210 - Sewer Development Fee							
Revenues							
Dept: 000							
Acct Class: REV REVENUES							
34573.00 Development Fees	93,000	20,000	20,000	0	0	20,400	40,000
REVENUES	<u>93,000</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>20,400</u>	<u>40,000</u>
Dept: 000	<u>93,000</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>20,400</u>	<u>40,000</u>
Total Revenues	<u>93,000</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>20,400</u>	<u>40,000</u>
Expenditures							
Dept: 000							
Acct Class: EXPE EXPENSES							
49995.00 Transfer to Debt Service Fund	30,000	20,000	20,000	0	0	20,400	40,000
Transfer to Sewer Fund	0	0	0	0	0	-	70,000
EXPENSES	<u>30,000</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>20,400</u>	<u>110,000</u>
Dept: 000	<u>30,000</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>20,400</u>	<u>110,000</u>
Total Expenditures	<u>30,000</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>20,400</u>	<u>110,000</u>

Fund 305 - Capital Improvement

Capital Improvements Fund highlights include the following:

1. Revenues: Total 2019 revenues for the CIF are just under \$2.1 Million, \$0.9 Million of which are proceeds from a new bond issue to fund the 91st Street extension project.
2. Allocations: The 2019 budget allocations total \$1,615,000.
3. We have a long and ever-changing list of capital improvement projects to consider. During the past several budget cycles, specific decisions about individual projects were left until later in the fall or early in the budget year. However, this year we have had some time to consider and discuss these priorities, and the Governing Body has tentatively approved a list of projects to implement in 2019. The City is not obligated to follow this list exactly, but the budget authority is based on the estimated costs for these projects.
4. The tentative 2019 Capital Projects include the following:

Project Name	Cost (\$)
91st Street Westward Extension Construction	\$1,500,000
Annual Sidewalk Program	\$20,000
K-10 Offramp Signal Modifications	\$60,000
Transfer to the Debt Service Fund	\$35,000
TOTAL	\$1,615,000.00

BUDGET WORKSHEET

City of De Soto

Month: 1/31/2018 Fund: 0305 - Capital Improvement Fund Revenues Dept: 000 Acct Class: REV REVENUES	Prior Year	Current Year			(6)	(7)	
	Actual	Original Budget	Amended Budget	Actual Thru January	Estimated Total	Requested	Recommended
33263.00 Friends of the Park-Playground	0	0	0	0	0		
35116.00 Bond Proceeds	2,285,000	0	0	0	0		
35121.00 Bond Premium	156,332	0	0	0	0		
35122.00 CARS Grant	0	0	0	0	0		
35125.00 Riverfest Picnic Donation	0	0	0	0	0		
35126.00 Aquatic Center Paint	20,000	0	0	0	0		
35130.00 Federal Fund Exchange	59,270	65,000	65,000	0	0	60,000	60,000
36500.00 Atrazine Suit	0	0	0	0	0		
36501.00 CARS-83rd St Shoulders	0	0	0	0	0		
36502.00 CARS-95th St Bridge	16,843	0	0	0	0		
36503.00 KDOT-TE Trail & Lights	0	0	0	0	0		
36???00 CARS-91st Street	0	0	0	0	0	750,000	750,000
36505.00 KDOT 95th St Bridge	0	0	0	0	0		
37110.00 Grant Monies	941	0	0	0	0		
39900.00 Excise Tax	0	0	0	0	0	40,000	40,000
37316.00 HARPS IRB FEE	0	0	0	0	0		
37317.00 Railroad Revenues	20,000	0	0	0	0		
???00 2019 Bond Issue - 91st St	0	0	0	0	0	900,000	900,000
39981.00 Transfer from Gen Property Tax	272,609	300,000	300,000	0	0	66,620	66,620
39982.00 Transfer General Street Dept	132,980	0	0	0	0		
39983.00 Transfer From General	20,000	20,000	20,000	0	0		
39986.00 Transfer from Elec Utility Fnd	28,251	20,000	20,000	0	0	20,000	20,000
39990.00 Transfer from Water	0	0	0	0	0		
39992.00 Transfer from CDBG	60,000	100,000	100,000	0	0	100,000	100,000
39993.00 Transfer from Transient Guest	0	0	0	0	0		
39994.00 Transfer from Special Parks	25,000	25,000	25,000	0	0	25,000	25,000
39995.00 Transfer from Special Hwy	130,000	125,000	125,000	0	0	127,000	130,000
39996.00 Transfer from Water Dev	0	0	0	0	0		
39997.00 Transfer from Capital Projects	146,515	127,433	127,433	0	0		
39998.00 Transfer from Sewer Dev	0	0	0	0	0		
REVENUES	3,373,741	782,433	782,433	0	0	2,088,620	2,091,620
Acct Class: TAX TAXES							
31900.00 Excise Tax	0	35,000	35,000	0	0		
TAXES	0	35,000	35,000	0	0	0	0
Dept: 000	3,373,741	817,433	817,433	0	0	2,088,620	2,091,620
Total Revenues	3,373,741	817,433	817,433	0	0	2,088,620	2,091,620

BUDGET WORKSHEET

City of De Soto

Month: 1/31/2018

Fund: 0305 - Capital Improvement Fund

	Prior Year Actual	Current Year				(6)	(7)
		Original Budget	Amended Budget	Actual Thru January	Estimated Total	Requested	Recommended
Expenditures							
Dept: 000							
Acct Class: CONT CONTRACTUAL							
41400.00 SAAP WP IMPROVEMENTS	0	0	0	0	0		
44221.00 CDBG-Sidewalks	0	0	0	0	0		
44223.00 Sidewalks	0	20,000	20,000	0	0	20,000	20,000
44229.00 2015 CDBG-LexingtonAve/K10	0	0	0	0	0		
44286.00 Entry Signage	0	0	0	0	0		
44287.00 Tree City USA	0	0	0	0	0		
44291.00 Aquatic Center Paint	0	0	0	0	0		
44293.00 2015-2016 Water Plant Improvmt	148,425	930,000	930,000	2,423	0		
44307.00 2016 Fire Station	144,079	0	0	0	0		
44331.00 Railroad Crossing	0	0	0	61,195	0		
44333.00 Parks Capital Improvements	10,100	0	0	0	0		
44334.00 Ottawa St Sidewalks	32,268	0	0	0	0		
44336.00 2017 Road Maintenance Program	150,315	0	0	5,809	0		
44337.00 2017 91st St Rebah	238,917	0	0	0	0		
44338.00 2017 CDBG	988	0	0	0	0		
44721.00 Unspecified Capital Improvmt	4,000	0	0	0	0		
44722.00 Commerce Drive Crossing	0	0	0	0	0		
44723.00 Picnic Tables-Tire Grant	14,813	0	0	0	0		
44724.00 2017 - 87th St. Curbs	96,812	0	0	0	0		
44725.00 Cedar Creek Guardrail	28,595	0	0	0	0		
44726.00 2018 Road Maintenance	0	437,000	437,000	0	0		
44727.00 91st St. Design	0	150,000	150,000	0	0		
44728.00 Council Room AV	0	7,500	7,500	0	0		
44729.00 GreatLife ADA Access	0	40,000	40,000	0	0		
44730.00 Soccer Fields	0	146,142	146,142	0	0		
44731.00 Lexington Ave Sewers	0	24,000	24,000	0	0		
44732.00 2018 CDBG-Spring Dr. Waterline	0	75,000	75,000	0	0		
44733.00 Demo-Old Water Plant	0	25,000	25,000	0	0		
??? 91st Street Extension	0	0	0	0	0	1,500,000	1,500,000
K-10 Offramp - Signal Modificaitons	0	0	0	0	0	60,000	60,000
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
CONTRACTUAL	869,312	1,854,642	1,854,642	69,427	0	1,580,000	1,580,000

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	----- Current Year -----				(6)	(7)
		Original Budget	Amended Budget	Actual Thru January	Estimated Total	Requested	Recommended
Month: 1/31/2018							
Fund: 0305 - Capital Improvement Fund							
Expenditures							
Dept: 000							
Acct Class: EXPE EXPENSES							
48310.00 Settlement Charges	54,316	0	0	0	0		
48320.00 Bond Discount	33,422	0	0	0	0		
48330.00 Payment to Escrow Agent	0	0	0	0	0		
48340.00 Refunding of Bonds	2,340,000	0	0	0	0		
48452.00 Targeted Debt Reduction	0	0	0	0	0		
49800.00 Previous YR Expenses	0	0	0	0	0		
49995.00 Transfer to Debt Service Fund	0	35,000	35,000	0	0	35,000	35,000
49996.00 Transfer to Capital Improv Fnd	0	0	0	0	0		
49998.00 Transfer to Electric Utility	0	0	0	0	0		
EXPENSES	2,427,738	35,000	35,000	0	0	35,000	35,000
Dept: 000	3,297,050	1,889,642	1,889,642	69,427	0	1,615,000	1,615,000
Total Expenditures	3,297,050	1,889,642	1,889,642	69,427	0	1,615,000	1,615,000

Fund 602 - Electric Utility

The Electric Utility budget for 2019 reflects the second 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. A revenue line item has been added for "Lease Purchase Transfers" (#37185), and an expense line item has been added for "Trucks/Equipment Purchase" (#46500).

The 2019 budget also includes the second of two \$225,000 transfers into the account from the Water Fund that are intended to repay the \$450,000 loan that was used to fund the Commerce Drive project in 2016.

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

	Actual 2016 Audited	2017 Audited	2018 Budget	2018 Projected	2019 Proposed Budget	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
ELECTRIC UTILITY FUND										
Beginning Balance	\$ 1,542,884	\$ 967,250	\$ 1,051,416	\$ 1,051,416	\$ 1,226,148	\$ 1,477,841	\$ 1,413,108	\$ 1,440,019	\$ 1,469,412	\$ 1,520,445
Interest Income	\$ 23,273	\$ 28,251	\$ 10,000	\$ 10,000	\$ 10,000.00	\$ 10,200.00	\$ 10,400.00	\$ 10,400.00	\$ 10,600.00	\$ 10,600.00
Vehicle Purchase Program Revenues			\$ 37,120	\$ -	\$ 47,527.00	\$ 100,151.00	\$ 137,271.00	\$ 172,208.00	\$ 176,649.00	\$ 187,567.00
Loan Repayment (vehicles, lease purchases)	\$ 49,852	\$ 84,166	\$ 84,166	\$ 84,166	\$ 84,166	\$ 85,916	\$ 69,241	\$ 26,784	\$ 26,784	\$ -
Repayment of Commerce Project. Transfer from Water			\$ 225,000	\$ 225,000	\$ 225,000					
TOTAL REVENUES (Less Beginning Bal.)	\$ 73,125	\$ 112,417	\$ 356,286	\$ 319,166	\$ 366,693	\$ 196,267	\$ 216,912	\$ 209,392	\$ 214,033	\$ 198,167
Trucks / Equipment Purchases			\$ 170,000	\$ 124,434	\$ 95,000	\$ 241,000	\$ 170,000	\$ 160,000	\$ 143,000	\$ 145,000
Transfer to Capital Improvement			\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Total Electric Utility Appropriations	\$ 648,759	\$ 28,251	\$ 190,000	\$ 144,434	\$ 115,000	\$ 261,000	\$ 190,000	\$ 180,000	\$ 163,000	\$ 165,000
Ending Balance	\$ 967,250	\$ 1,051,416	\$ 1,217,702	\$ 1,226,148	\$ 1,477,841	\$ 1,413,108	\$ 1,440,019	\$ 1,469,412	\$ 1,520,445	\$ 1,553,612

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year		Actual January	Estimated Total	(6)	(7)
		Original Budget	Amended Budget			Requested	Recommended
Month: 1/31/2018							
Fund: 0602 - Electric Utility Investment Fd							
Revenues							
Dept: 000							
Acct Class: INT INTEREST							
36112.00 Interest Earnings	28,251	10,000	10,000	0	0		
INTEREST	<u>28,251</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Acct Class: REV REVENUES							
35124.00 PWWSD ENGINEERING STUDY	0	0	0	0	0		
36600.00 Park Land	0	0	0	0	0		
37110.00 Grant Monies	0	0	0	0	0		
37120.00 KDOT Deposit Refund	0	0	0	0	0		
37140.00 KDOT Refund-Kill Creek Paving	0	0	0	0	0		
37150.00 Loan Repayment	0	0	0	0	0		
37160.00 TransferWater Fund Loan Repymt	11,669	11,669	11,669	11,669	0	11,669	11,669
37170.00 Transfer Gen Fund Loan Repymt	55,823	55,823	55,823	55,823	0	103,350	103,350
37175.00 Sewer Loan Repayment	16,675	16,675	16,675	16,675	0	16,675	16,675
37185.00 Vehicle Replacement Transfer	0	37,120	37,120	0	0		
39990.00 Transfer from Water	0	225,000	225,000	0	0	225,000	225,000
39999.00 Transfer In	0	0	0	0	0		
REVENUES	<u>84,167</u>	<u>346,287</u>	<u>346,287</u>	<u>84,167</u>	<u>0</u>	<u>356,694</u>	<u>356,694</u>
Dept: 000	<u>112,418</u>	<u>356,287</u>	<u>356,287</u>	<u>84,167</u>	<u>0</u>	<u>356,694</u>	<u>356,694</u>
Total Revenues	<u>112,418</u>	<u>356,287</u>	<u>356,287</u>	<u>84,167</u>	<u>0</u>	<u>356,694</u>	<u>356,694</u>
Expenditures							
Dept: 000							
Acct Class: CAP CAPITAL OUTLAY							
46800.00 Land	0	0	0	0	0		
CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Acct Class: COMM COMMODITIES							
47400.00 Pool Maintenance	0	0	0	0	0		
COMMODITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Acct Class: CONT CONTRACTUAL							
44267.00 Doll Gen Traffic Signal	0	0	0	0	0		
44268.00 Cherokee Woods	0	0	0	0	0		
44305.00 KDOT Killcreek Paving	0	0	0	0	0		
CONTRACTUAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Acct Class: EXPE EXPENSES							

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year		Actual January	Estimated Total	(6)	(7)
		Original Budget	Amended Budget			Requested	Recommended
Month: 1/31/2018							
Fund: 0602 - Electric Utility Investment Fd							
Expenditures							
Dept: 000							
Acct Class: EXPE EXPENSES							
41500.00 PWWSD-Grant Study	0	0	0	0	0		
44296.00 Tornado Siren	0	0	0	0	0		
44312.00 SUNFLOWER REDEVELOPMENT	0	0	0	0	0		
46500.00 Trucks/EquipmentPurchase	0	170,000	170,000	0	0	95,000	95,000
46502.00 Water Pumps-Loan	0	0	0	0	0		
49300.00 LOAN-GENERAL FOR LEASE	0	0	0	0	0		
49800.00 Previous YR Expenses	0	0	0	0	0		
49994.00 Transfer to General Fund	0	0	0	0	0		
49996.00 Transfer to Capital Improv Fnd	28,251	20,000	20,000	0	0	20,000	20,000
49999.00 Transfer Out	0	0	0	0	0		
EXPENSES	28,251	190,000	190,000	0	0	115,000	115,000
Dept: 000	28,251	190,000	190,000	0	0	115,000	115,000
Total Expenditures	28,251	190,000	190,000	0	0	115,000	115,000

Fund 211 – Sponsorship

The budget for 2019 is \$3,850 compared to \$3,100 for 2018.

This fund was created in 2007. The purpose of the fund is to capture private donations made to the City for the specific purpose of recreation programming. The fund guarantees donors that their funds will be used for specified recreation program enhancements. The fund prevents any unused donations at the end of the year from being lost to the City's overall unspent cash balance.

The \$3,850 budget will be used to purchase banners, equipment and supplies to help maintain the City recreation facilities, primarily the baseball fields.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year			(6) Requested	(7) Recommended
		Original Budget	Amended Budget	Actual Thru January		
Month: 1/31/2018						
Fund: 0211 - Sponsorship Fund						
Revenues						
Dept: 000						
Acct Class: REV REVENUES						
34345.00 Banner Sponsors	2,850	2,000	2,000	0	2,250	2,250
34355.00 Team Sponsors	1,300	1,000	1,000	0	1,000	1,000
34375.00 Vending Concessions	910	700	700	0	800	800
REVENUES	5,060	3,700	3,700	0	4,050	4,050
Dept: 000	5,060	3,700	3,700	0	4,050	4,050
Total Revenues	5,060	3,700	3,700	0	4,050	4,050
Expenditures						
Dept: 000						
Acct Class: COMM COMMODITIES						
44330.00 Recreation Supplies	0	1,000	1,000	0	1,500	1,500
44380.00 Concessions	447	600	600	0	600	600
44410.00 Banners	725	500	500	0	750	750
44500.00 Tools & Equipment	0	1,000	1,000	0	1,000	1,000
COMMODITIES	1,172	3,100	3,100	0	3,850	3,850
Dept: 000	1,172	3,100	3,100	0	3,850	3,850
Total Expenditures	1,172	3,100	3,100	0	3,850	3,850

STATE BUDGET FORMS

City of DeSoto

2019

Computation to Determine Limit for 2019

		Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$	
2. Debt service levy in 2018 budget	-	
3. Tax levy excluding debt service	\$	

2018 Valuation Information for Valuation Adjustments

4. New improvements for 2018:	+		
5. Increase in personal property for 2018:			
5a. Personal property 2018	+		
5b. Personal property 2017	-		
5c. Increase in personal property (5a minus 5b)	+		
		(Use Only if > 0)	
6. Valuation of annexed territory for 2018:			
6a. Real estate	+		
6b. State assessed	+		
6c. New improvements	-		
6d. Total adjustment (sum of 6a, 6b, and 6c)	+		
7. Valuation of property that has changed in use during 2018:			
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)			
9. Total estimated valuation July 1, 2018			
10. Total valuation less valuation adjustment (9 minus 8)			
11. Factor for increase (8 divided by 10)			
12. Amount of increase (11 times 3)	+		\$
13. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)			\$
14. Debt service in this 2019 budget			
15. 2019 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)			
16. Consumer Price Index for all urban consumers for calendar year 2017			1.4%
17. Consumer Price Index adjustment (3 times 16)			\$
18. Maximum levy for budget year 2019 including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (15 plus 17)			\$

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

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

Budgeted Fund for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,056,162	92,346	1,255	226	3,793	0
Debt Service	357,963	31,298	425	76	1,286	0
Library						
Law Enforcement	425,454	37,199	505	91	1,528	0
TOTAL	1,839,579	160,843	2,185	393	6,607	0

County Treas Motor Vehicle Estimate	<u>160,843</u>					
County Treas Recreational Vehicle Estimate		<u>2,185</u>				
County Treas 16/20M Vehicle Estimate			<u>393</u>			
County Treas Commercial Vehicle Tax Estimate				<u>6,607</u>		
County Treas Watercraft Tax Estimate					<u>0</u>	
Motor Vehicle Factor	<u>0.08743</u>					
Recreational Vehicle Factor		<u>0.00119</u>				
16/20M Vehicle Factor			<u>0.00021</u>			
Commercial Vehicle Factor				<u>0.00359</u>		
Watercraft Factor					<u>0.00000</u>	

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2018	Payments Due 2018	Payments Due 2019
Totals					0	0	0

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

City of DeSoto

2019

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
General Administration			
Capital Outlay	0	139,000	1,275,750
Commodities	6,365	12,245	19,342
Contractual	282,587	258,100	304,700
Expenses/Transfers	575,813	398,872	146,200
Salaries	476,452	514,000	575,862
Employee Benefits	173,200	221,300	284,630
Total	1,514,417	1,543,517	2,606,484
Community Development			
Capital Outlay			
Commodities	6,172	9,800	9,597
Contractual	20,253	18,570	19,700
Salaries	205,325	171,000	192,195
Total	231,751	199,370	221,492
Inspection Department			
Capital Outlay			48,580
Commodities	7,160	6,100	7,647
Contractual	8,258	8,650	11,550
Salaries	117,395	161,800	168,204
Total	132,813	176,550	235,981
Court			
Capital Outlay	4,302	5,500	36,748
Commodities	54,039	56,866	74,350
Contractual	59,427	73,800	65,095
Salaries			
Total	117,768	136,166	176,193
Community Center			
Capital Outlay			35,000
Commodities	14,890	24,620	32,340
Contractual	37,245	30,710	35,900
Salaries	70,716	89,300	110,256
Transfer			4,367
Total	122,851	144,630	217,863
Streets			
Capital Outlay	48,815	38,465	39,038
Commodities	210,403	219,150	234,921
Contractual	280,228	251,991	681,700
Salaries	315,753	318,000	395,898
Transfer	0	64,563	61,869
Total	855,200	892,169	1,413,426
Parks			
Capital Outlay	28,380		4,932
Commodities	55,263	59,400	69,482
Contractual	45,769	55,875	65,800
Salaries	188,475	201,100	215,208
Transfer	0	28,380	41,481
Total	317,887	344,755	396,903
Pool			
Capital Outlay	6,445	7,500	25,500
Commodities	68,830	49,300	58,348
Contractual	15,252	21,466	23,000
Salaries	178,625	197,500	220,614
Total	269,151	275,766	327,462
Page Total	3,561,837	3,712,923	5,595,804

City of DeSoto

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Debt Service			
Unencumbered Cash Balance Jan 1	842,604	834,405	470,746
Receipts:			
Ad Valorem Tax	329,773	357,963	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,500	5,100	5,000
Motor Vehicle Tax	41,325	29,984	31,298
Recreational Vehicle Tax	552	374	425
16/20M Vehicle Tax	98	1,013	76
Commercial Vehicle Tax	1,573	64	1,286
Watercraft Tax	217	0	0
Specials	6,891	8,765	7,000
Delinquent Specials	116	0	100
City Add'l Sales Tax	466,755	480,000	490,000
Transfers	654,853	428,676	433,170
Build America Bonds Rebate	13,881	13,896	13,836
Recovery Zone Bonds	30,877	30,910	30,777
Interest on Idle Funds	9,591	5,000	5,075
Neighborhood Revitalization Rebate			
Miscellaneous	1,560,002	1,361,745	1,018,043
Does miscellaneous exceed 10% of Total Rec	2,402,606	2,196,150	1,488,789
Total Receipts			
Resources Available:			
Expenditures:			
Bond Principal	880,000	895,000	953,025
Bond Interest	688,201	670,404	638,831
Targeted Debt Reduction		160,000	
Cash Basis Reserve			227,850
Cash Basis Reserve (2019 column)			
Miscellaneous	1,568,201	1,725,404	1,819,706
Does miscellaneous exceed 10% of Total Exp	834,405	470,746	xxxxxxxxxxxxxxxxxxx
Total Expenditures	1,886,571	2,263,004	1,819,706
Unencumbered Cash Balance Dec 31		Non-Appropriated Balance	
2017/2018/2019 Budget Authority Amount:		Total Expenditure/Non-Appr Balance	1,819,706
		Tax Required	330,917
	Delinquent Comp Rate: 0.0%		0
	Amount of 2018 Ad Valorem Tax		330,917

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Library			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax			
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec	0	0	0
Total Receipts			
Resources Available:			
Expenditures:			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp	0	0	xxxxxxxxxxxxxxxxxxx
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31		Non-Appropriated Balance	
2017/2018/2019 Budget Authority Amount:		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate: 0.0%		0
	Amount of 2018 Ad Valorem Tax		0

City of DeSoto

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Law Enforcement	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	35,086	62,766	55,802
Receipts:			
Ad Valorem Tax	437,255	425,454	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,640	4,900	6,000
Motor Vehicle Tax	38,330	39,758	37,199
Recreational Vehicle Tax	512	496	505
16/20M Vehicle Tax	91	1,343	91
Commercial Vehicle Tax	1,459	85	1,528
Watercraft Tax	201	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	481,488	472,036	45,323
Resources Available:	516,574	534,802	101,125
Expenditures:			
Contingency		4,000	4,000
Payment To Jo Co Sheriff	453,808	475,000	515,671
Cash Balance Reserve			48,454
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	453,808	479,000	568,125
Unencumbered Cash Balance Dec 31	62,766	55,802	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	485,974	524,880	568,125
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	568,125
		Tax Required	467,000
		Delinquent Comp Rate: 0.0%	0
		Amount of 2018 Ad Valorem Tax	467,000

Adopted Budget 0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
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			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 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 2018 Ad Valorem Tax	0

City of DeSoto

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	15,090	11,996	15,986
Receipts:			
State of Kansas Gas Tax	161,906	163,990	164,590
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	161,906	163,990	164,590
Resources Available:	176,996	175,986	180,576
Expenditures:			
Transfers	165,000	160,000	165,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	165,000	160,000	165,000
Unencumbered Cash Balance Dec 31	11,996	15,986	15,576
2017/2018/2019 Budget Authority Amount:	165,000	160,000	165,000

Adopted Budget Special Parks	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	10,028	16,636	17,524
Receipts:			
Park Fees	6,858	2,000	2,500
Liquor Tax	14,750	13,888	14,250
Special Use Permit	10,000	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	31,608	25,888	26,750
Resources Available:	41,636	42,524	44,274
Expenditures:			
Transfer	25,000	25,000	25,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	25,000	25,000	25,000
Unencumbered Cash Balance Dec 31	16,636	17,524	19,274
2017/2018/2019 Budget Authority Amount:	25,000	25,000	25,000

City of DeSoto

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Transient Guest	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	22,884	37,632	38,632
Receipts:			
Transient Guest Tax	35,748	25,000	28,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	35,748	25,000	28,500
Resources Available:	58,632	62,632	67,132
Expenditures:			
Economic Development	21,000	24,000	26,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	21,000	24,000	26,000
Unencumbered Cash Balance Dec 31	37,632	38,632	41,132
2017/2018/2019 Budget Authority Amount:	21,000	24,000	26,000

Adopted Budget Water Development	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	25,308	59,208	59,208
Receipts:			
Development Fees	58,900	35,000	35,845
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	58,900	35,000	35,845
Resources Available:	84,208	94,208	95,053
Expenditures:			
Transfer to Debt Service Fund	25,000	35,000	35,845
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	25,000	35,000	35,845
Unencumbered Cash Balance Dec 31	59,208	59,208	59,208
2017/2018/2019 Budget Authority Amount:	25,000	35,000	35,845

City of DeSoto

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Development	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	23,350	86,350	86,350
Receipts:			
Development Fees	93,000	20,000	20,483
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	93,000	20,000	20,483
Resources Available:	116,350	106,350	106,833
Expenditures:			
Development Fees	30,000	20,000	20,483
Transfer			70,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	30,000	20,000	90,483
Unencumbered Cash Balance Dec 31	86,350	86,350	16,350
2017/2018/2019 Budget Authority Amount:	30,000	20,000	90,483

Adopted Budget Refuse	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	40,908	54,526	52,526
Receipts:			
Refuse Charges	427,338	548,000	548,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	427,338	548,000	548,000
Resources Available:	468,246	602,526	600,526
Expenditures:			
Contractual	413,719	550,000	555,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	413,719	550,000	555,000
Unencumbered Cash Balance Dec 31	54,526	52,526	45,526
2017/2018/2019 Budget Authority Amount:	425,400	550,000	555,000

City of DeSoto

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sponsorship	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	15,715	19,603	20,203
Receipts:			
Charges for Services	5,060	3,700	4,050
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	5,060	3,700	4,050
Resources Available:	20,775	23,303	24,253
Expenditures:			
Commodities	1,172	3,100	3,850
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,172	3,100	3,850
Unencumbered Cash Balance Dec 31	19,603	20,203	20,403
2017/2018/2019 Budget Authority Amount:	3,100	3,100	3,850

Adopted Budget 0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount:	0	0	0

City of DeSoto

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2017 is to be shown)

2019

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement		ancement Community Fou		Shughart Trust		Nonexpendable Trust		Capital Projects		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	1,754,049	Cash Balance Jan 1	990	Cash Balance Jan 1		Cash Balance Jan 1	967,250	Cash Balance Jan 1	177,432	2,899,721
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Bonds	2,441,332			Interest	188	Interest	28,251	Exise Tax	13,820	
Aquatic Paint	20,000					Loan Repayments	84,166	TIF		
Railroad Revenue	20,000					Land				
Tranfers	815,356									
Grants	77,054									
Total Receipts	3,373,742	Total Receipts	0	Total Receipts	188	Total Receipts	112,418	Total Receipts	13,820	3,500,167
Resources Available:	5,127,791	Resources Available:	990	Resources Available:	188	Resources Available:	1,079,668	Resources Available:	191,252	6,399,888
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	869,313	Commodoties	189			Trucks/Equipment		Transfers	181,514	
Transfers						Transfers	28,251	TIF	9,738	
Settlement Charges	87,738									
Bond Refunding	2,340,000									
Total Expenditures	3,297,051	Total Expenditures	189	Total Expenditures	0	Total Expenditures	28,251	Total Expenditures	191,252	3,516,744
Cash Balance Dec 31	1,830,740	Cash Balance Dec 31	801	Cash Balance Dec 31	188	Cash Balance Dec 31	1,051,416	Cash Balance Dec 31	0	2,883,144 **
								See Tab B		2,883,144 **

**Note: These two block figures should agree.

City of DeSoto

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2017 is to be shown)

2019

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CDBG		IRB Agency Fund		Commerce Dr. Tax Increme						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1	19,529	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		19,529
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant	60,000	IRB		AdValorem						
				Sales Tax	106,122					
Total Receipts	60,000	Total Receipts	0	Total Receipts	106,122	Total Receipts	0	Total Receipts	0	166,122
Resources Available:	60,000	Resources Available:	19,529	Resources Available:	106,122	Resources Available:	0	Resources Available:	0	185,651
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Projects	60,000	Expenditures:								
Total Expenditures	60,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	60,000
Cash Balance Dec 31	0	Cash Balance Dec 31	19,529	Cash Balance Dec 31	106,122	Cash Balance Dec 31	0	Cash Balance Dec 31	0	125,651 **
										125,651 **

**Note: These two block figures should agree.

