

DE SOTO

KANSAS

2018 BUDGET

Adopted August 3, 2017

Timothy J. Maniez, Mayor

City Council Members:

Rick Walker, President

Danny Lane

Ron McDaniel

Lori Murdock

Kevin Ritter

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August 3, 2017

Budget Introduction Message

Timothy J. Maniez
Mayor

Mayor Maniez and City Council Members:

Mike Brungardt
P.E.
City Administrator
City Engineer

I am happy to present for your approval the City's operating budget for 2018. 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.

Lana R. McPherson
MMC
City Clerk

Economic activity within the City, new construction, and assessed valuations have accelerated during the past 12 to 18 months, and continued strength is projected for the next 12 months. Of note is an increased in assessed valuations of nearly 9% compared to last year. We have no reason to believe that the real estate market and building activity will not continue their three-year upswing. Regional consumer demand and confidence are expected to remain moderately strong throughout the next 18 months, while interest rates are projected to see some uptick during the last half of 2017.

Patrick G. Reavey
City Attorney

CITY COUNCIL

Danny Lane
Ron McDaniel
Lori Murdock
Kevin Ritter
Rick Walker

Another revenue bright spot is an increase in sales tax projections, which is partly due to the voter-approved Johnson County Courthouse sales tax increase. Johnson County projects that De Soto will receive a total of \$1.4 Million over the 10-year period from the tax. Accordingly, the 2018 budget reflects an increase in sales tax revenue of 23% compared to the 2017 budgeted revenues.

A concerted effort has been made to include a greater level of detail and background into the budget document than has been provided in the past. General narrative descriptions of policy discussions, explanations of revenues and expenditure projections, and detailed line-item descriptions for departmental allocations have been included to provide a greater level of transparency, and to aid in the administration of the budget during the year. Also included in the 2018 budget document is the re-introduction of a 5-year financial forecast model that has been absent since 2015.

The budget represents an overall decrease of 1.68 mills, representing approximately \$122,000 in revenues. This decrease consists of a decrease of 1.00 in the General Fund, and 0.68 in the Law Enforcement Fund. We are projecting a need to increase retail water service rates by 3.5% and sewer service rates by 5% to keep those funds with acceptable reserve balances.

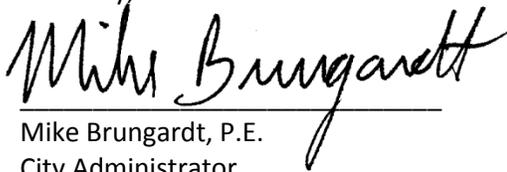
Additional details about budgetary policy decisions, expense and revenue projections, and use of funds are contained throughout the remainder of this document.

www.desotoks.us

P O Box C
32905 W 84th Street
De Soto, KS 66018

913-583-1182
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Sincerely,



Mike Brungardt, P.E.
City Administrator

2018 Budget Summary

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



	2017 General Fund Projections	2018 General Fund	2018 Water Fund	2018 Sewer Fund	2018 Refuse	2018 Law Enforce.	2018 Debt Service	Capital Improvements	All others	Total
Revenues										
Franchise Fees	\$ 600,000	\$ 582,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 582,500
Fees/Fines/Permits/Etc.	\$ 580,925	\$ 608,786	\$ -	\$ -	\$ -	\$ 46,582	\$ 95,106	\$ 100,000	\$ 687,866	\$ 1,538,340
Transfers	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 428,676	\$ 717,433	\$ 346,286	\$ 1,532,395
Sales Tax	\$ 1,445,650	\$ 1,580,000	\$ -	\$ -	\$ -	\$ -	\$ 480,000	\$ -	\$ 13,888	\$ 2,073,888
Property Tax	\$ 1,030,000	\$ 1,056,162	\$ -	\$ -	\$ -	\$ 425,454	\$ 357,544	\$ -	\$ -	\$ 1,839,160
Service Charges	\$ -	\$ -	\$ 1,627,640	\$ 540,025	\$ 546,000	\$ -	\$ -	\$ -	\$ -	\$ 2,713,665
TOTAL	\$ 3,696,575	\$ 3,867,448	\$ 1,627,640	\$ 540,025	\$ 546,000	\$ 472,036	\$ 1,361,327	\$ 817,433	\$ 1,048,040	\$ 10,279,949
Expenses										
Cap. Outlay	\$ 93,836	\$ 1,023,088	\$ 27,550	\$ 16,675	\$ -	\$ -	\$ -	\$ -	\$ 170,000	\$ 1,237,313
Commodities	\$ 367,700	\$ 422,600	\$ 345,100	\$ 82,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,300
Contractual	\$ 988,317	\$ 860,500	\$ 346,100	\$ 221,500	\$ 550,000	\$ 479,000	\$ 1,725,405	\$ 1,014,642	\$ 27,100	\$ 5,224,247
Transfers	\$ 292,609	\$ 300,000	\$ 428,676	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ 663,719	\$ 1,532,395
Personnel	\$ 1,824,052	\$ 2,038,461	\$ 573,861	\$ 149,443	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,761,765
Contingency	\$ -	\$ (750,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (750,000)
TOTAL	\$ 3,546,514	\$ 3,894,649	\$ 1,721,287	\$ 610,218	\$ 550,000	\$ 479,000	\$ 1,725,405	\$ 1,014,642	\$ 860,819	\$ 10,856,020
	2017 General Fund	2018 General Fund	Water Fund	Sewer Fund	Refuse	Police	Debt Service		All others	Total
Starting Cash Balance	\$ 926,295	\$ 1,081,752	\$ 935,562	\$ 210,124	\$ 55,927	\$ 52,844	\$ 901,258	\$ 259,769	\$ 1,159,896	\$ 4,657,132
Revenues	\$ 3,701,971	\$ 3,867,448	\$ 1,627,640	\$ 540,025	\$ 546,000	\$ 472,036	\$ 1,361,327	\$ 817,433	\$ 1,048,040	\$ 10,279,949
Expenses	\$ 3,546,514	\$ 3,894,649	\$ 1,721,287	\$ 610,218	\$ 550,000	\$ 479,000	\$ 1,725,405	\$ 1,014,642	\$ 860,819	\$ 10,856,020
Unexpended Appropriations	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
EOY Cash Balance	\$ 1,081,752	\$ 1,104,551	\$ 841,914	\$ 139,931	\$ 51,927	\$ 45,880	\$ 537,179	\$ 62,560	\$ 1,347,117	\$ 4,131,060

Policy Directives

During the formulation of the 2018 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 1.68 mills, representing approximately \$122,000 in revenues. This decrease consists of a decrease of 1.00 in the General Fund, and 0.68 in the Law Enforcement Fund. We have elected to leave the mill levy for Debt Service at the 2017 rate of 4.94 mills in order to improve the City’s overall debt profile through targeted debt reduction strategies.</p>
2	<p>Debt Service Reserves: The Debt Service fund is projected to end 2017 with a balance of just over \$900,000. Based on the advice of our financial advisors, we have elected to reduce this projected year ending fund balance to \$350,000 by 2019, and use the remainder toward targeted debt reduction. We have elected to leave the mill levy at the 2017 rate of 4.94.</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 have elected to repay via transfers from the Water Fund of \$225,000 in 2018, and potentially 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 2018.</p>
4	<p>Strategic Plan Initiatives: There is \$139,000 in the General Fund for “Strategic Plan Initiatives” resulting from the visioning and strategic planning process completed in 2017. The intent is to utilize this funding for initiatives that arise from the Strategic Planning process, which are outlined later in this document.</p>
5	<p>Budget to Zero: Although it has not been our practice in the past, 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.</p>
6	<p>Vehicle and Equipment Replacement Program: Included in the draft budget is the year-one implementation of the program, which has a total impact of \$55,893 in the General Fund, and \$15,881 in the Water Fund. Over time, the average yearly expenditures for the program are about \$200,000, which compares to about \$100,000 in expenses for the past 5 years for leases and purchases of equipment. Over time, particularly due to the advantages of leasing our heavy equipment, our costs for vehicle repair will moderate to a degree, and at least partly make up for the added \$100,000 per year investment in new equipment. The leasing of construction equipment will be funded directly by departmental budgets on a yearly basis. The purchase of rolling stock will be financed by the Electric Utility Fund, which will be paid back from the department budgets at interest rates between investment yields and borrowing costs.</p>
7	<p>Wage Increases: The base budget includes 3.5% merit increases 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. The results of our ongoing compensation study will be available in June, and can guide any adjustment to this figure.</p>
8	<p>New Employees: The base budget includes the addition of two positions at City hall; a utility billing clerk, and a monitor/janitorial position. Together, these two positions have a total budgetary impact of \$95,090. \$30,545 will be attributed to the Water Fund, representing 1/3 of the utility billing clerk position.</p>
9	<p>Water and Sewer Rates: The proposed 2018 budget includes a 3.5% rate increase for water, and a 5% rate increase for sewer. These funds will be monitored through the end of 2017, and final rate increases will be set in January of 2018/</p>

5-YEAR FINANCIAL FORCAST 2018-2022

As of July, 2017

5-YEAR FORECAST PROPERTY TAX SUPPORTED BUDGETS

General Fund
Law Enforcement Fund
Debt Service Fund

**5-Year Financial Forecast
Updated May, 2017**

	Actual 2015 Audited	Audited 2016	Budgeted 2017	2017 Projected	2018 Proposed Budget	2019 Projected	2020 Projected	2021 Projected	2022 Projected
GENERAL FUND REVENUES									
Beginning Balance	773,129	861,179	926,295	926,295	1,081,752	1,104,551	1,153,779	1,182,637	1,204,219
Franchise Fees	571,227	597,742	580,000	600,000	582,500	594,150	606,033	618,154	630,517
Court Fines	242,701	290,889	245,000	225,000	231,800	235,277	238,806	242,388	246,024
Interest	5,561	5,119	6,000	5,000	5,500	8,000	8,000	8,000	8,000
Planning & Zoning Fees	5,645	5,485	3,000	4,000	3,200	3,264	3,329	3,396	3,464
Licenses, Permits, & Fees	75,270	90,504	35,300	90,000	54,700	57,435	60,307	63,322	66,488
Recreation Fees	117,031	92,564	108,300	108,300	120,800	124,424	128,157	132,001	135,961
Rents & Leases	73,079	63,754	78,300	68,000	71,400	74,256	77,226	80,315	83,528
Transfers/Revenues		13,290		900	5,900	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	-	-	-	-	-	-	-	-	-
Transfer from Water Fund	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Transfer from Special Highway Fund									
Transfer from Capital Projects Fund									
Donation, Sales, Grants, Reimbursements	2,215	188,414	3,150	2,000	2,000	2,000	2,000	2,000	2,000
Sales and Use Tax Monies	1,281,246	1,388,263	1,303,000	1,375,650	1,445,000	1,488,350	1,533,001	1,586,656	1,642,188
Additional Sales Tax from Courthouse Referendum			-	70,000	135,000	139,050	143,222	148,234	153,422
Ad Valorem Taxes		633,244	1,035,396	1,035,396	1,056,162	1,094,184	1,133,574	1,179,484	1,227,253
Other Property Taxes			70,903	77,725	113,486	117,571	121,804	126,737	131,870
Total Property Taxes Levied	609,542	633,244	1,106,299	1,113,121	1,169,648	1,211,755	1,255,379	1,306,221	1,359,123
TOTAL REVENUES	3,023,516	3,409,268	3,508,349	3,701,971	3,867,448	3,982,961	4,100,459	4,235,688	4,375,716
TOTAL APPROPRIATIONS (Budgeted)	2,935,466	3,344,152	3,608,350	3,546,514	4,644,649	4,813,733	4,971,600	5,139,106	5,333,255
LESS UNEXPENDED APPROPRIATIONS		-	(150,000)	-	(50,000)	(130,000)	(150,000)	(175,000)	(200,000)
CONTINGENCY					(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
Auditor's Adjusting Journal Entries									
Revenue percentage change					10%	8%	6%	6%	7%
General Fund Ending Balance	861,179	926,295	976,294	1,081,752	1,104,551	1,153,779	1,182,637	1,204,219	1,196,680
GF Ending Balance % of Appropriations	29%	28%	27%	31%	24%	24%	24%	23%	22%
Tax Rate	8.850	8.851	15.572	15.572	14.576	14.520	14.395	14.265	14.136
Total City Assessed Valuation	69,344,930	62,925,103	66,409,616	66,049,616	72,458,599	75,356,943	78,748,005	82,685,406	86,819,676
Annual City Assessed Valuation Change	12.1%	1.0%	5.5%	5.0%	9.1%	4.0%	4.5%	5.0%	5.0%

GENERAL FUND APPROPRIATIONS									
Administration									
Capital Outlay	-	2,754	-	-	889,000	772,000	777,000	754,000	754,000
Commodities	8,713	6,095	7,500	7,250	7,500	7,620	7,742	7,881	8,023
Contractual	221,948	239,635	258,500	261,000	272,200	280,366	288,777	297,440	306,363
Transfers (4.1 mill Road Program) & CIP Transfer			292,609	292,609	300,000	310,800	321,989	335,029	348,598
Additional Transfer to CIP						110,980	105,980	128,980	128,980
City Atty/City Clerk, Finance Officer, EDC	57,536	347,537	75,350	123,320	99,050	102,022	105,082	108,235	111,482
Bond Principal			132,980	132,980	-	-	-	-	-
Personnel	451,967	448,598	500,071	475,000	536,528	555,306	574,742	594,858	615,678
Subtotal Administration	740,164	1,044,619	1,267,010	1,292,159	2,104,278	2,139,094	2,181,312	2,226,424	2,273,125
Annual Administration Appropriation Increase	-4.5%	41.1%	21.3%	21%	66.1%	1.7%	2.0%	2.1%	2.1%
Planning and Zoning									
Capital Outlay	-	-	-	-	-	5,000	5,000	5,000	5,000
Commodities	7,273	11,053	10,800	9,000	11,900	12,186	12,490	12,802	13,135
Contractual	13,303	18,984	14,400	15,992	19,550	20,137	20,741	21,363	22,004
Personnel	205,092	199,492	218,930	273,500	178,340	184,582	191,042	197,729	204,649
Subtotal Community Dev	225,668	229,530	244,130	298,492	209,790	221,904	229,273	236,894	244,788
Annual Comm. Devlp Appropriation Increase	-11%	1.7%	6.4%	6%	-14.1%	5.8%	3.3%	3.3%	3.3%
Inspection									
Capital Outlay	3,427	1,140	-	-	-	-	-	-	4,367
Commodities	3,599	3,363	4,500	5,600	5,500	5,588	5,677	5,780	5,884
Contractual	2,913	3,790	8,100	6,000	7,500	7,725	7,957	8,195	8,441
Personnel	70,874	53,015	78,436	77,100	155,323	160,759	166,386	172,209	178,237
Subtotal Inspection	80,814	61,308	91,036	88,700	168,323	174,072	180,020	186,184	196,929
Annual Inspection Appropriation Increase	-1%	-24%	48%	48%	84.9%	3.4%	3.4%	3.4%	5.8%

**5-Year Financial Forecast
Updated May, 2017**

	Actual 2015 Audited	Audited 2016	Budgeted 2017	2017 Projected	2018 Proposed Budget	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Court									
Commodities	7,200	4,503	9,300	7,100	7,800	7,925	8,052	8,197	8,344
Contractual	57,544	61,770	70,150	55,800	73,150	75,345	77,605	79,933	82,331
Personnel	56,684	56,824	58,753	56,800	64,335	66,587	68,917	71,329	73,826
Subtotal Court	121,428	123,096	138,203	119,700	145,285	149,856	154,574	159,459	164,501
Annual Court Appropriation Increase	-8%	1%	12%	12%	5%	3%	3%	3%	3%
Community Center									
Capital Outlay	-	-	-	-	-	5,000	5,125	5,253	5,390
Commodities	18,357	21,947	28,600	24,350	31,550	32,055	32,568	33,154	33,751
Contractual	33,898	38,841	46,600	36,700	34,400	35,432	36,495	37,590	38,718
Personnel	67,578	68,278	76,610	74,000	103,902	107,539	111,302	115,198	119,230
Subtotal Comm. Center	119,834	129,066	151,810	135,050	169,852	180,025	185,490	191,195	197,088
Annual Comm. Center Appropriation Increase	-16%	8%	18%	18%	12%	6%	3%	3%	3%
Employee Benefits									
Health, Life, Dental, SUTA, WC	145,048	147,028	201,713	164,500	246,455	271,101	298,211	328,032	360,835
Annual Health Appropriation Increase	15.3%	1.4%	37.2%	-18.4%	8.0%	10.0%	10.0%	10.0%	10.0%
Street									
Capital Outlay	40,579	41,044	50,861	50,861	98,208	108,479	119,985	131,904	158,630
Commodities	133,657	141,017	236,753	220,000	235,150	243,380	253,115	263,240	273,770
Contractual	201,869	240,167	255,350	260,000	262,900	272,102	282,986	294,305	306,077
Expenses (4.1 mill Road Program) & CIP Transfer	327,902	357,314	-	-	-	-	-	-	-
Personnel	290,258	290,364	325,078	325,078	334,766	346,483	358,610	371,161	384,152
Subtotal Street & Shop	994,265	1,069,906	868,042	855,939	931,024	970,444	1,014,695	1,060,610	1,122,629
Annual Street Appropriation Increase	7%	8%	-19%	-19%	7%	4%	5%	5%	6%
Parks & Recreation									
Capital Outlay	-	33,185	27,496	35,475	28,380	46,413	47,000	48,175	49,428
Commodities	50,890	51,137	76,450	48,400	64,100	65,126	66,168	67,359	68,571
Contractual	55,880	48,568	64,650	54,325	65,700	67,671	69,701	71,792	73,946
Personnel	156,424	162,596	167,745	166,354	201,262	208,306	215,597	223,143	230,953
Subtotal Park	263,194	295,486	336,341	304,554	359,442	387,516	398,466	410,469	422,897
Annual Park Appropriation Increase	6%	12%	14%	-9%	7%	8%	3%	3%	3%
Aquatic Center									
Capital Outlay	-	3,997	7,500	7,500	7,500	7,680	7,872	8,069	8,279
Commodities	47,257	45,418	59,900	46,000	59,100	60,046	61,006	62,104	63,222
Contractual	18,897	18,590	28,550	22,200	26,050	26,832	27,636	28,466	29,320
Personnel	178,899	176,109	214,115	211,720	217,550	225,164	233,045	241,202	249,644
Subtotal Pool	245,052	244,114	310,065	287,420	310,200	319,721	329,560	339,840	350,464
Annual Pool Appropriation Increase	1%	0%	27%	-7%	0%	3%	3%	3%	3%
Auditor Journal Entry--Prior Year's Expenses									
TOTAL GENERAL FUND APPROPRIATIONS	2,935,466	3,344,152	3,608,350	3,546,514	4,644,649	4,813,733	4,971,600	5,139,106	5,333,255
Annual General Fund Appropriation Increase	0%	14%	7.9%	8%	28.7%	3.6%	3.3%	3.4%	3.8%

**5-Year Financial Forecast
Updated May, 2017**

	Actual 2015 Audited	Audited 2016	Budgeted 2017	2017 Projected	2018 Proposed Budget	2019 Projected	2020 Projected	2021 Projected	2022 Projected
LAW ENFORCEMENT FUND REVENUES									
Beginning Balance	21,000	28,803	35,086	35,086	52,844	45,880	36,682	32,594	36,381
Ad Valorem Taxes	403,884	414,292	435,522	435,522	425,454	442,472	462,383	485,503	509,778
Delinquent Real Estate	4,768	4,983	4,863	4,863	4,900	6,000	6,000	6,000	6,000
Motor Vehicle Taxes	36,197	38,104	37,484	37,484	39,758	34,000	34,000	34,000	34,000
Commercial & 16/20M Vehicle Tax	1,365	1,407	1,433	1,433	1,428	1,300	1,300	1,300	1,300
Telecom									
Recreational Vehicle Taxes	400	650	430	430	496	400	400	400	400
LATVR	-	-	-	-	-	-	-	-	-
TOTAL REVENUES (Less Beginning Balance)	446,614	459,436	479,732	479,732	472,036	484,172	504,083	527,203	551,478
TOTAL LAW ENFORCE APPROPRIATIONS	438,811	453,153	465,974	461,974	479,000	493,370	508,171	523,416	539,119
Annual Law Enforce Appropriation Increase	1%	3.27%	3%	-1%	3%	3%	3%	3%	3%
Law Enforcement Ending Balance	28,803	35,086	48,844	52,844	45,880	36,682	32,594	36,381	48,740
Law Enforcement Tax Rate	6.436	6.436	6.550	6.550	5.872	5.872	5.872	5.872	5.872
Annual Law Enforcement Tax Increase	1%	0%	2%	0%	-10%	0%	0%	0%	0%

**5-Year Financial Forecast
Updated May, 2017**

Actual 2015 Audited	Audited 2016	Budgeted 2017	2017 Projected	2018 Proposed Budget	2019 Projected	2020 Projected	2021 Projected	2022 Projected
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TAX RATES (MILLS) ALL FUNDS									
General Fund	8.850	8.851	15.572	15.572	14.576	14.520	14.395	14.265	14.136
Law Enforcement Fund	6.436	6.436	6.550	6.550	5.872	5.872	5.872	5.872	5.872
Firefighting Fund	-	-							
Debt Service Fund	6.900	6.700	4.940	4.940	4.940	4.940	4.940	4.940	4.940
Total Tax Rate All Funds	22.186	21.987	27.062	27.062	25.388	25.332	25.207	25.076	24.947
Total Annual Tax Increase--All Funds	10.4%	-0.9%	23.1%	23.1%	-6.2%	-0.2%	-0.5%	-0.5%	-0.5%
ENDING BALANCES ALL TAX FUNDS									
General Fund	\$ 861,179	\$ 926,295	\$ 976,294	\$ 1,081,752	\$ 1,104,551	\$ 1,153,779	\$ 1,182,637	\$ 1,204,219	\$ 1,196,680
Law Enforcement Fund	\$ 28,803	\$ 35,086	\$ 48,844	\$ 52,844	\$ 45,880	\$ 36,682	\$ 32,594	\$ 36,381	\$ 48,740
Debt Service Fund	\$ 556,523	\$ 842,604	\$ 866,258	\$ 901,258	\$ 537,580	\$ 388,166	\$ 487,573	\$ 618,238	\$ 794,890
Total Ending Balance All Tax Funds	\$ 1,446,505	\$ 1,803,985	\$ 1,891,395	\$ 2,035,853	\$ 1,688,011	\$ 1,578,627	\$ 1,702,805	\$ 1,858,838	\$ 2,040,310

5-YEAR FORECAST ENTERPRISE FUNDS

Water Fund
Sewer Fund
Refuse Fund

Water Fund Projections July, 2017

		=Input Cells												
		Water Department Budget (Fund 501)												
		Current Year												
Col/ Lin		1	2	3	4	5	6	7	8	9	10	11	12	13
			2014 Actual Audited	2015 Actual Audited	2016 Budget Spent	2017 Budget	2017 Projection	2018	2019	2020	2021	2022	2023	2024
1														
2	Beginning Balance		391,573	422,533	615,715	935,784	935,784	935,562	841,914	770,692	722,364	676,029	650,133	634,412
3	% of Total Operating Expenses		30%	37%	49%	53%	58%	54%	48%	43%	39%	36%	34%	32%
4	% Rate Increase Needed				10.0%	0.0%	0.0%	3.5%	3.5%	3.5%	3.5%	3.5%	3.0%	3.0%
5	49000.00 Lease Purchase Payments		11,886	11,699	11,669	11,669	11,669	27,550	27,550	27,550	45,670	45,670	45,670	45,670
6	SUBTOTAL		11,886	11,669	11,669	11,669	11,669	27,550	27,550	27,550	45,670	45,670	45,670	45,670
7	Acct Class: COMM COMMODITIES													
8														
9	44310.00 Office Supplies		534	379	1,195	2,000	710	1,000	1,016	1,032	1,051	1,070	1,091	1,113
10	44315.00 Office Equipment		459	172	396	1,000	300	500	508	516	525	535	546	556
11	44320.00 Cleaning Supplies		103	94	250	300	100	300	305	310	315	321	327	334
12	44350.00 Chemicals		91,030	83,345	105,459	120,000	106,000	120,000	121,920	123,871	126,100	128,370	130,938	133,556
13	44400.00 Taxes And Licenses		0	-	-	-	-	-	-	-	-	-	-	-
14	44500.00 Tools & Equipment		16,489	3,119	11,204	21,000	15,000	15,000	15,240	15,484	15,763	16,046	16,367	16,695
15	44501.00 Safety Equip/Supplies		2,548	1,709	3,984	5,000	2,000	4,000	4,064	4,129	4,203	4,279	4,365	4,452
16	44502.00 Distribution Parts & Supplies		52,017	31,411	35,045	70,000	30,000	60,000	60,960	61,935	63,050	64,185	65,469	66,778
17	44503.00 New Meter Install		3,628	7,986	-	20,000	30,000	15,000	15,240	15,484	15,763	16,046	16,367	16,695
18	44504.00 Replacement Meters		24,933	21,371	9,440	20,000	30,000	20,000	20,320	20,645	21,017	21,395	21,823	22,259
19	44510.00 Computer Software/Hardware		0	-	2,249	800	1,000	800	813	826	841	856	873	890
20	44600.00 Repair Parts		1,387	776	2,190	9,000	7,000	4,000	4,064	4,129	4,203	4,279	4,365	4,452
21	44700.00 Gasoline		11,455	8,325	6,066	13,000	4,000	10,000	10,160	10,323	10,508	10,698	10,911	11,130
22	45910.00 Street Rock		4,823	712	241	5,000	1,000	5,000	5,080	5,161	5,254	5,349	5,456	5,565
23	46000.00 Equipment Maintenance & Repair		6,347	3,724	473	9,000	7,490	8,000	8,128	8,258	8,407	8,558	8,729	8,904
24	46200.00 Vehicle Repair And Maintenance		80	-	-	1,000	500	400	406	413	420	428	436	445
25	46300.00 Street Sign & Posts		0	-	-	-	-	-	-	-	-	-	-	-
26	46400.00 Building Improvemts/Maint		2,006	2,544	4,325	7,500	5,000	5,000	5,080	5,161	5,254	5,349	5,456	5,565
27	46700.00 Radio Equipment		0	-	-	-	-	-	-	-	-	-	-	-
28	47200.00 Grass Seed, Weed Cont, Fertil		164	359	118	600	400	600	610	619	631	642	655	668
29	48400.00 Refunds And Reimbursements		0	-	-	-	-	-	-	-	-	-	-	-
30	48500.00 Water Protection Fee		4,890	4,636	6,273	6,000	6,500	6,500	6,604	6,710	6,830	6,953	7,092	7,234
31	48550.00 Water Assurance Fund		0	161	2,615	2,400	4,000	3,000	3,048	3,097	3,153	3,209	3,273	3,339
32	48600.00 Sales Tax Payable		46,359	46,214	47,654	48,000	56,000	56,000	56,896	57,806	58,847	59,906	61,104	62,326
33	48700.00 Sampling & Testing		2,656	2,684	3,628	10,000	5,000	6,000	6,096	6,194	6,305	6,419	6,547	6,678
34	48900.00 Clean Drinking Water Fee		0	-	3,673	4,500	5,000	4,000	4,064	4,129	4,203	4,279	4,365	4,452
35	SUBTOTAL		271,908	219,721	246,477	376,100	317,000	345,100	350,622	356,232	362,644	369,171	376,555	384,086
36	41195.00 Work Comp under Minimum		0	-	-	-	-	-	-	-	-	-	-	-
37	41196.00 Utility Assistance		0	-	2,000	3,000	2,000	3,000	3,048	3,097	3,153	3,209	3,273	3,339
38	41210.00 Meals & Refreshments		227	85	318	300	300	300	305	310	315	321	327	334
39	41300.00 Charitable cont & Gifts		0	-	-	-	-	-	-	-	-	-	-	-
40	42000.00 Postage & Freight		8,253	8,577	9,549	10,000	9,000	10,000	10,160	10,323	10,508	10,698	10,911	11,130
41	42050.00 Utilities		155,659	138,665	135,124	190,000	120,000	150,000	152,400	154,838	157,625	160,463	163,672	166,945
42	42100.00 Uniform Fees		1,880	2,280	1,897	3,000	1,400	2,500	2,540	2,581	2,627	2,674	2,728	2,782
43	42150.00 Bad Check Replacements		0	-	-	-	-	-	-	-	-	-	-	-
44	42200.00 Printing And Advertisements		1,301	2,541	1,691	2,500	2,000	2,500	2,540	2,581	2,627	2,674	2,728	2,782
45	42250.00 Liability Insurance		10,875	17,604	24,994	19,500	7,230	22,000	22,352	22,710	23,118	23,535	24,005	24,485
46	42900.00 Lawsuits & Settlements		0	-	-	-	-	-	-	-	-	-	-	-
47	43000.00 Dues & Membership Fees		1,325	1,280	1,065	1,500	1,500	1,500	1,524	1,548	1,576	1,605	1,637	1,669
48	43500.00 Data Processing Services		0	-	-	2,500	2,000	1,000	1,016	1,032	1,051	1,070	1,091	1,113
49	43700.00 Training/School		2,084	2,239	2,908	3,500	3,000	3,500	3,556	3,613	3,678	3,744	3,819	3,895
50	44020.00 Contractual Bldg Maint&Repair		2,120	520	1,044	3,500	3,000	2,000	2,032	2,065	2,102	2,140	2,182	2,226
51	44030.00 Contractual Equip Maint&Repair		72,089	17,219	51,280	90,000	90,000	70,000	71,120	72,258	73,559	74,883	76,380	77,908
52	44040.00 Contract Vehicle Maint&Repair		4,213	-	813	4,000	4,000	3,500	3,556	3,613	3,678	3,744	3,819	3,895
53	44060.00 Shop Maint & Repair		32,528	24,719	20,674	28,000	30,000	25,000	25,400	25,806	26,271	26,744	27,279	27,824
54	44070.00 Line Maint & Repair		5,139	308	-	30,000	25,000	20,000	20,320	20,645	21,017	21,395	21,823	22,259
55	44080.00 Bad Debt Collection Fees		0	-	-	-	-	-	-	-	-	-	-	-
56	44200.00 Equipment Lease & Rentals		0	253	1,644	4,300	4,770	4,300	4,369	4,439	4,519	4,600	4,692	4,786
57	44220.00 Misc contractual services		8,872	34,589	12,495	25,000	25,000	25,000	25,400	25,806	26,271	26,744	27,279	27,824
58	45700.00 Mowing Contract		9,213	6,525	450	-	-	-	-	-	-	-	-	-
59	SUBTOTAL		315,778	257,404	267,946	420,600	330,200	346,100	351,638	357,264	363,695	370,241	377,646	385,199

**Water Fund Projections
July, 2017**

		=Input Cells											
Water Department Budget (Fund 501)		Current Year											
Col/ Lin	1	2	3	4	5	6	7	8	9	10	11	12	13
		2014 Actual Audited	2015 Actual Audited	2016 Budget Spent	2017 Budget	2017 Projection	2018	2019	2020	2021	2022	2023	2024
1													
60	42360.00 Water Right 38	0	-										
61	49800.00 Previous YR Expenses	8,580	7,531	8916									
62	49994.00 Transfer to General Fund	45,000	40,000	40,000									
63	49995.00 Transfer to Debt Service Fund	185,063	92,610	150275	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
64	NEW DEBT - 2015 Bond Issue (Transfer to	0		\$0.00	159,018	159,018	159,018	159,018	159,018	159,018	159,018	159,018	159,018
64a	Transfer to Electric Utility				\$230,835.63	\$230,835.63	4,658	3,166	226,658	226,658	226,658	226,658	226,658
65	49996.00 Transfer to Capital Improv Fnd	0	-										
66	49999.00 Transfer Out	0	-										
67	SUBTOTAL	238,643	140,141	199,191	429,854	429,854	428,676	427,184	425,676	425,676	425,676	425,676	425,676
68													
69	41100.00 Salaries & Wages	315,447	326,141	340,435.22	334,216	330,020	365,436	378,226	391,464	405,165	419,346	434,023	449,214
70	41110.00 Overtime	30,787	32,394	54,216.68	41,437	38,000	37,580	38,181	38,792	39,490	40,201	41,005	41,825
71	41135.00 HSA	0	-		-	-	-	-	-	-	-	-	-
72	41140.00 FICA/Medicare	24,617	25,859	28740	28,738	28,738	30,896	31,390	31,893	32,467	33,051	33,712	34,386
73	41150.00 KPERS	33,406	37,043	36272.17	38,242	38,242	41,114	41,772	42,440	43,204	43,982	44,861	45,759
74	41170.00 SUTA	299	-		-	-	-	-	-	-	-	-	-
75	SUBTOTAL	404,556	421,437	459,664	442,633	435,000	475,026	489,570	504,589	520,327	536,580	553,602	571,184
76													
77	SUBTOTAL	1,242,771	1,050,372	1,184,946	1,680,856	1,523,723	1,622,452	1,646,563	1,671,311	1,718,011	1,747,339	1,779,149	1,811,815
78													
79													
80	41135.00 HSA	5,780	9,668	8944.67	11,750	11,750	10,250	10,414	10,581	10,771	10,965	11,184	11,408
81	41156.00 AFLAC	0	-		-	-	-	-	-	-	-	-	-
82	41160.00 Health/Accident Insurance	67,709	63,252	56,319	54,719	55,000	78,763	86,639	95,303	104,834	115,317	126,849	139,533
83	41170.00 SUTA	0	392	362.01	400	400	400	406	413	420	428	436	445
84	41190.00 Workers Compensation	7,850	8,264	7389.36	9,097	9,350	9,422	9,573	9,726	9,901	10,079	10,281	10,486
85		81,339	81,576	73,015	75,966	76,500	98,835	107,032	116,023	125,926	136,789	148,750	161,873
86		81,339	81,576	73,015	75,966	76,500	98,835	107,032	116,023	125,926	136,789	148,750	161,873
87	TOTAL EXPENSES	1,324,110	1,131,948	1,257,961	1,756,822	1,600,223	1,721,287	1,753,595	1,787,333	1,843,937	1,884,128	1,927,899	1,973,688
88													
89	32140.00 Water Sales Tax	40,656	41,347	51,435	44,300	50,000	56,000	57,120	58,262	59,428	60,616	61,829	63,065
90	34112.00 Collections Recovered	0	665	463	500	700	500	500	500	500	500	500	500
91	34231.00 EPS Fees	0	-	-	-	-	-	-	-	-	-	-	-
92	34541.00 Water Service Charge	1,239,271	1,247,869	1,477,691	1,453,289	1,480,000	1,531,800	1,585,413	1,640,902	1,698,334	1,757,776	1,810,509	1,864,824
93	34550.00 Bulk Water Sales	1,614	2,756	7,302	2,500	7,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
94	34560.00 Kansas Setoff Program	4,711	4,725	3,696	4,000	5,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
95	34571.00 Connection/Reconnect Fees	4,680	5,271	4,962	5,000	5,300	5,000	5,000	5,000	5,000	5,000	5,000	5,000
96	34572.00 Water Meter Purchase	17,820	9,420	17,180	15,000	40,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
97	34581.00 Late Payment Penalties	16,071	10,972	15,301	11,340	12,000	11,340	11,340	11,340	11,340	11,340	11,340	11,340
98	Accounts Receivable	30,247	2,105	-									
99	37100.00 Reimbursed Fees												
100	Total Revenues	1,355,070	1,325,130	1,578,031	1,535,929	1,600,000	1,627,640	1,682,373	1,739,005	1,797,602	1,858,232	1,912,178	1,967,729
101	Net Change	30,960	193,182	320,069	-220,893	-223	-93,647	-71,222	-48,328	-46,335	-25,896	-15,721	-5,959
102	Ending Balance	422,533	615,715	935,784	714,892	935,562	841,914	770,692	722,364	676,029	650,133	634,412	628,453

Sewer Fund Projections July, 2017

=Input Cells

Col/Line	Sewer Fund 502				Current Year								
	1	2	3	4	5	6	7	8	9	10	11	12	13
	2014 Actual Audited	2015 Audited	2016		2017 Budget	2017 Projection	2018	2019	2020	2021	2022	2023	2024
2	178,266	224,893	245,005		268,572	268,572	210,124	139,931	94,407	72,630	72,321	98,618	156,176
3	43%	52%	55%		43%	47%	34%	23%	15%	11%	11%	15%	23%
4	% Rate Increase Needed				5.0%	5.0%	5.0%	4.5%	4.5%	4.5%	5.0%	5.0%	5.0%
5		253			16,675	16,675	16,675	16,675	16,675	20,000	20,000	20,000	20,000
6		253	1,644		16,675	16,675	16,675	16,675	16,675	20,000	20,000	20,000	20,000
7	Acct Class: COMM COMMODITIES												
8													
9		914	196	603	1,000	765	500	508	516	525	535	546	556
10		552	370	-	1,000	500	600	610	619	631	642	655	668
11		404	-	-	100	50	100	102	103	105	107	109	111
12		33,625	23,816	32,028	35,000	35,000	35,000	35,560	36,129	36,779	37,441	38,190	38,954
13		1,113	612	1,771	25,500	7,535	10,000	10,160	10,323	10,508	10,698	10,911	11,130
14		949	642	543	1,000	250	1,000	1,016	1,032	1,051	1,070	1,091	1,113
15		7	54	376	250	2,000	400	406	413	420	428	436	445
16			2,360	-	-	3,500	1,000	1,016	1,032	1,051	1,070	1,091	1,113
17		379	2,286	2,948	3,000	3,000	4,000	4,064	4,129	4,203	4,279	4,365	4,452
18		5,025	3,946	2,704	7,000	4,100	5,000	5,080	5,161	5,254	5,349	5,456	5,565
19		5,205	9,916	3,661	20,000	8,500	10,000	10,160	10,323	10,508	10,698	10,911	11,130
20		215	88	-	1,000	1,000	1,000	1,016	1,032	1,051	1,070	1,091	1,113
21		1,365	1,752	414	2,300	1,500	2,000	2,032	2,065	2,102	2,140	2,182	2,226
22		5,605	6,256	6,838	8,400	10,000	12,000	12,192	12,387	12,610	12,837	13,094	13,356
23		55,358	52,296	51,886	105,550	77,700	82,600	83,922	85,264	86,799	88,361	90,129	91,931
24	CONTRACTURAL												
25		0	-		100	100	100	102	103	105	107	109	111
26		122,966	109,766	109,967	130,000	105,000	130,000	132,080	134,193	136,609	139,068	141,849	144,686
27		787	729	731	900	800	800	813	826	841	856	873	890
28		4,078	5,559	6,372	6,200	6,500	7,000	7,112	7,226	7,356	7,488	7,638	7,791
29		410	430	1,423	600	600	1,500	1,524	1,548	1,576	1,605	1,637	1,669
30		928	486	784	2,000	900	2,000	2,032	2,065	2,102	2,140	2,182	2,226
31				-	500	250	500	508	516	525	535	546	556
32		3,119	2,927	1,853	13,000	13,000	13,000	13,208	13,419	13,661	13,907	14,185	14,469
33		1,772	431	1,654	1,000	1,000	1,600	1,626	1,652	1,681	1,712	1,746	1,781
34		7,704	5,855	4,742	8,000	8,000	7,000	7,112	7,226	7,356	7,488	7,638	7,791
35		14,078	10,077	21,388	18,000	22,000	22,000	22,352	22,710	23,118	23,535	24,005	24,485
36		0	253	1,644	3,800	1,900	3,000	3,048	3,097	3,153	3,209	3,273	3,339
37		3,232	5,303	10,800	12,000	11,250	12,000	12,192	12,387	12,610	12,837	13,094	13,356
38		650	650	700	1,000	700	1,000	1,016	1,032	1,051	1,070	1,091	1,113
39		7,987	16,399	16,409	20,000	23,000	20,000	20,320	20,645	21,017	21,395	21,823	22,259
40		167,711	158,863	178,467	217,100	195,000	221,500	225,044	228,645	232,760	236,950	241,689	246,523
41													
42		9,697	14,777	-277.22									
43					-		-	-	-	-	-	-	-
44		50,000	70,000	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
46													
47													
48		59,697	84,777	69,723	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000
49													
50		96,147	98,886	101,887.86	105,176	104,000	108,851	112,661	116,604	120,685	124,909	129,281	133,806
51		1,876	1,799	4234.43	5,259	5,000	5,443	5,530	5,619	5,720	5,823	5,939	6,058
52					-		-	-	-	-	-	-	-
53		7,402	7,607	8089.08	8,448	8,447	8,743	8,883	9,025	9,187	9,353	9,540	9,731
54		9,432	10,478	9976.62	10,707	10,000	11,081	11,258	11,438	11,644	11,854	12,091	12,333

Sewer Fund Projections July, 2017

 =Input Cells
 Sewer Fund 502

Col/Line	1	2	3	4	Current Year		7	8	9	10	11	12	13
1	2014 Actual Audited	2015 Audited	2016	2017 Budget	2017 Projection	2018	2019	2020	2021	2022	2023	2024	
55 41170.00 SUTA	121				-	-	-	-	-	-	-	-	
56 SUBTOTAL	114,978	118,769	124,188	129,590	127,447	134,118	138,332	142,686	147,237	151,938	156,851	161,927	
57													
58 SUBTOTAL	397,744	414,959	425,908	608,915	556,822	594,893	603,973	613,270	626,796	637,250	648,669	660,381	
59													
60													
61 41135.00 HSA	274	548	512.73	250	250	250	258	265	273	281	290	299	
62 41156.00 AFLAC	0			-	-	-	-	-	-	-	-	-	
63 41160.00 Health/Accident Insurance	13,769	15,544	14051.92	15,404	14,000	12,375	13,613	14,974	16,471	18,118	19,930	21,923	
64 41170.00 SUTA	0	150	131.4	200	150	200	203	206	210	214	218	223	
65 41190.00 Workers Compensation	2,314	2,410	2155.23	2,226	2,226	2,500	2,540	2,581	2,627	2,674	2,728	2,782	
66	16,357	18,652	16,851	18,080	16,626	15,325	16,613	18,026	19,582	21,288	23,166	25,227	
67	16,357	18,652	16,851	18,080	16,626	15,325	16,613	18,026	19,582	21,288	23,166	25,227	
68 TOTAL EXPENSES	414,101	433,611	442,759	626,995	573,448	610,218	620,586	631,296	646,378	658,538	671,835	685,608	
69													
70 34542.00 Sewer Service Charge	444,158	444,998	468,167	498,950	500,000	532,875	567,912	602,370	638,918	677,685	722,242	769,730	
71 34571.00 Connection/Reconnect Fees	0	750	500	1,500	8,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	
72 34574.00 Sewer Inspections	225	300	100	300	1,600	300	300	300	300	300	300	300	
73 34581.00 Late Payment Penalties	5,938	5,195	6,224	5,350	4,900	5,350	5,350	5,350	5,350	5,350	5,350	5,350	
74 39999.00 Transfer In	1,695												
Accounts Receivable	8,712	2,480	(8,666)										
75 TOTAL REVENUES	460,728	453,723	466,326	506,100	515,000	540,025	575,062	609,520	646,068	684,835	729,392	776,880	
76 Net Change	46,627	20,112	23,567	-120,895	-58,448	-70,193	-45,524	-21,776	-309	26,297	57,558	91,272	
77 Ending Balance	224,893	245,005	268,572	147,677	210,124	139,931	94,407	72,630	72,321	98,618	156,176	247,448	

**5-Year Financial forecast
Updated July, 2017**

	Actual 2015 Audited	Actual 2016 Audited	2017 Budget	2017 Projection	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
REFUSE FUND									
Beginning Balance	\$ 28,100	\$ 31,530	\$ 44,577	\$ 44,577	\$ 55,927	\$ 51,927	\$ 51,748	\$ 57,825	\$ 66,168
Refuse Charge Billed	\$ 319,288	\$ 329,988	\$ 325,000	\$ 335,000	\$ 418,750	\$ 431,396	\$ 444,424	\$ 454,424	\$ 464,649
Fuel Surcharge	\$ -	\$ -	\$ 18,000	\$ 5,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Curbside Recycling	\$ 81,902	\$ 84,360	\$ 83,500	\$ 85,000	\$ 106,250	\$ 108,375	\$ 110,543	\$ 113,030	\$ 115,573
Late Payment Penalties	\$ 5,378	\$ 5,473	\$ 5,500	\$ 5,000	\$ 7,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
Charges for Special Pickups	\$ 412	\$ 54	\$ 350	\$ 350	\$ 500	\$ 350	\$ 350	\$ 350	\$ 350
Accounts Receivable	\$ 1,189	\$ -	\$ 1,000	\$ 1,000	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)
Total Refuse Revenues (Less Beginning Bal.)	\$ 408,168	\$ 419,876	\$ 433,350	\$ 431,350	\$ 546,000	\$ 558,621	\$ 573,817	\$ 586,304	\$ 599,071
Total Refuse Appropriations	\$ 404,738	\$ 406,828	\$ 425,400	\$ 420,000	\$ 550,000	\$ 558,800	\$ 567,741	\$ 577,960	\$ 588,363
Annual Refuse Appropriation Increase		0%	1.3%	2.0%	25.0%	2.0%	2.3%	2.3%	2.5%
Refuse Fund Ending Balance	\$ 31,530	\$ 44,577	\$ 52,527	\$ 55,927	\$ 51,927	\$ 51,748	\$ 57,825	\$ 66,168	\$ 76,876
Refuse Service Charge Rate Increase	0.0%	0.0%	0.0%	0.0%	25.0%	1.0%	1.0%	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 July, 2017**

	Actual 2015 Audited	Actual 2016 Audited	2017 Budget	2017 Projection	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
SPECIAL HIGHWAY FUND									
Beginning Balance	\$ 3,393	\$ 4,383	\$ 15,090	\$ 15,090	\$ 6,800	\$ 7,630	\$ 12,250	\$ 20,836	\$ 34,091
Special Highway Funds	\$ 156,990	\$ 160,707	\$ 156,710	\$ 156,710	\$ 160,830	\$ 166,620	\$ 172,618	\$ 179,609	\$ 186,883
TOTAL REVENUES (Less Beginning Bal.)	\$ 156,990	\$ 160,707	\$ 156,710	\$ 156,710	\$ 160,830	\$ 166,620	\$ 172,618	\$ 179,609	\$ 186,883
Appropriation--Transfer to Debt Service Fund	\$ 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	\$ 121,000	\$ 115,000	\$ 130,000	\$ 130,000	\$ 125,000	\$ 127,000	\$ 129,032	\$ 131,355	\$ 133,719
Total Special Highway Appropriations	\$ 156,000	\$ 150,000	\$ 165,000	\$ 165,000	\$ 160,000	\$ 162,000	\$ 164,032	\$ 166,355	\$ 168,719
Ending Balance	\$ 4,383	\$ 15,090	\$ 6,800	\$ 6,800	\$ 7,630	\$ 12,250	\$ 20,836	\$ 34,091	\$ 52,255

SPECIAL PARKS FUND									
Beginning Balance	\$ 4,738	\$ 7,031	\$ 10,029	\$ 10,029	\$ 9,529	\$ 10,417	\$ 11,159	\$ 11,753	\$ 12,178
Kaw Sand CUP	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Park Fees	\$ 2,037	\$ 2,707	\$ 1,500	\$ 1,500	\$ 2,000	\$ 2,032	\$ 2,065	\$ 2,102	\$ 2,140
Donations, Gifts, Fundraising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Liquor Tax (1/2)	\$ 13,256	\$ 13,290	\$ 13,000	\$ 13,000	\$ 13,888	\$ 14,110	\$ 14,336	\$ 14,594	\$ 14,857
TOTAL REVENUES (Less Beginning Bal.)	\$ 25,293	\$ 25,998	\$ 24,500	\$ 24,500	\$ 25,888	\$ 26,142	\$ 26,400	\$ 26,696	\$ 26,996
Transfer to Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to CIF	\$ 23,000	\$ 23,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,400	\$ 25,806	\$ 26,271	\$ 26,744
Total Special Parks Appropriations	\$ 23,000	\$ 23,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,400	\$ 25,806	\$ 26,271	\$ 26,744
Ending Balance	\$ 7,031	\$ 10,029	\$ 9,529	\$ 9,529	\$ 10,417	\$ 11,159	\$ 11,753	\$ 12,178	\$ 12,430

TRANSIENT GUEST TAX FUND									
Beginning Balance	\$ 11,214	\$ 19,053	\$ 22,882	\$ 22,882	\$ 23,882	\$ 24,882	\$ 24,282	\$ 22,088	\$ 19,855
Transient Guest Tax	\$ 25,839	\$ 24,829	\$ 22,000	\$ 22,000	\$ 25,000	\$ 25,400	\$ 25,806	\$ 26,271	\$ 26,744
TOTAL REVENUES (Less Beginning Bal.)	\$ 25,839	\$ 24,829	\$ 22,000	\$ 22,000	\$ 25,000	\$ 25,400	\$ 25,806	\$ 26,271	\$ 26,744
EDC Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Dev. and Tourism	\$ 18,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 24,000	\$ 26,000	\$ 28,000	\$ 28,504	\$ 29,074
Total Transient Guest Appropriations	\$ 18,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 24,000	\$ 26,000	\$ 28,000	\$ 28,504	\$ 29,074
Ending Balance	\$ 19,053	\$ 22,882	\$ 23,882	\$ 23,882	\$ 24,882	\$ 24,282	\$ 22,088	\$ 19,855	\$ 17,525

CDBG FUND									
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CDBG Revenue	\$ 200,000	\$ 94,194	\$ 60,000	\$ 60,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
TOTAL REVENUES (Less Beginning Bal.)	\$ 200,000	\$ 94,194	\$ 60,000	\$ 60,000	\$ 100,000				
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to CIF	\$ 200,000	\$ 94,194	\$ 60,000	\$ 60,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total CDBG Appropriations	\$ 200,000	\$ 94,194	\$ 60,000	\$ 60,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WATER DEVELOPMENT FEE FUND									
Beginning Balance	\$ 46,708	\$ 20,608	\$ 25,308	\$ 25,308	\$ 18,308	\$ 18,308	\$ 18,308	\$ 18,308	\$ 18,308
Water Develop. Revenues	\$ 18,900	\$ 34,700	\$ 18,000	\$ 18,000	\$ 35,000	\$ 35,700	\$ 36,414	\$ 37,233	\$ 38,071
TOTAL REVENUES (Less Beginning Bal.)	\$ 18,900	\$ 34,700	\$ 18,000	\$ 18,000	\$ 35,000	\$ 35,700	\$ 36,414	\$ 37,233	\$ 38,071
Transfer to Debt Service	\$ 45,000	\$ 30,000	\$ 25,000	\$ 25,000	\$ 35,000	\$ 35,700	\$ 36,414	\$ 37,233	\$ 38,071
Total Water Develop. Appropriations	\$ 45,000	\$ 30,000	\$ 25,000	\$ 25,000	\$ 35,000	\$ 35,700	\$ 36,414	\$ 37,233	\$ 38,071
Ending Balance	\$ 20,608	\$ 25,308	\$ 18,308						

SEWER DEVELOPMENT FEE FUND									
Beginning Balance	\$ 46,550	\$ 21,550	\$ 23,350	\$ 23,350	\$ 8,350	\$ 8,350	\$ 8,350	\$ 8,350	\$ 8,350
Sewer Develop. Revenues	\$ 15,000	\$ 21,800	\$ 15,000	\$ 15,000	\$ 20,000	\$ 20,400	\$ 20,808	\$ 21,276	\$ 21,755
TOTAL REVENUES (Less Beginning Bal.)	\$ 15,000	\$ 21,800	\$ 15,000	\$ 15,000	\$ 20,000	\$ 20,400	\$ 20,808	\$ 21,276	\$ 21,755
Transfer to Debt Service	\$ 40,000	\$ 20,000	\$ 30,000	\$ 30,000	\$ 20,000	\$ 20,400	\$ 20,808	\$ 21,276	\$ 21,755
Total Sewer Develop. Appropriations	\$ 40,000	\$ 20,000	\$ 30,000	\$ 30,000	\$ 20,000	\$ 20,400	\$ 20,808	\$ 21,276	\$ 21,755
Ending Balance	\$ 21,550	\$ 23,350	\$ 8,350						

CAPITAL PROJECTS FUND									
Beginning Balance	\$ 54,407	\$ 59,870	\$ 177,433	\$ 177,433	\$ 162,433	\$ -	\$ -	\$ -	\$ -
Excise Tax	\$ 56,796	\$ 137,825	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES (Less Beginning Bal.)	\$ 56,796	\$ 137,825	\$ 20,000	\$ 20,000	\$ -				
Appropriation--Transfer to Debt Service Fund	\$ 35,000	\$ 20,263	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -
Transfer to CIP	\$ 16,333	\$ -	\$ -	\$ -	\$ 127,433	\$ -	\$ -	\$ -	\$ -
Total Capital Project Appropriations	\$ 51,333	\$ 20,263	\$ 35,000	\$ 35,000	\$ 162,433	\$ -	\$ -	\$ -	\$ -
Ending Balance	\$ 59,870	\$ 177,433	\$ 162,433	\$ 162,433	\$ -				

**5-Year Financial forecast
Updated July, 2017**

	Actual 2015 Audited	Actual 2016 Audited	2017 Budget	2017 Projection	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
CAPITAL IMPROVEMENT FUND									
Beginning Balance	\$ 340,616	\$ 3,304,362	\$ 1,754,048	\$ 1,754,048	\$ 259,769	\$ 62,560	\$ 790,240	\$ 2,324,047	\$ 1,335,682
Revenues									
Pending Projects Prior Years									
Transfer from Gen. Fund Prop. Taxes	\$ 327,902	\$ 357,314	\$ 292,609	\$ 292,609	\$ 300,000	\$ 310,800	\$ 321,989	\$ 335,029	\$ 348,598
Transfer from Gen. Fund Contingency					\$ -	\$ 110,980	\$ 105,980	\$ 128,980	\$ 128,980
Transfer from Gen. Fund, Street Budget		\$ 234,339			\$ 20,000				
2015 Bond Proceeds, water plant refurb.	\$ 3,200,000								
2015 Refunding Bonds	\$ 8,200,000								
Bond Premium 2015	\$ 392,581								
Federal Fund Exchange (from KDOT)	\$ 60,571	\$ 139,991	\$ 60,000	\$ 60,000	\$ 65,000	\$ 66,000	\$ 66,000	\$ 66,000	\$ 66,000
Aquatic Center Paint Sinking Fund	\$ 24,000	\$ 15,000							
HARPS IRB Fee 2015	\$ 2,000								
MISC Grant Monies		\$ 941							
Transfer from CDBG	\$ 200,000	\$ 94,194	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Transfer from Special Parks	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 25,000	\$ 25,400	\$ 25,806	\$ 26,271	\$ 26,744
Transfer from Special Highway	\$ 121,000	\$ 115,000	\$ 130,000	\$ 130,000	\$ 125,000	\$ 127,000	\$ 129,032	\$ 131,355	\$ 133,719
Transfer from Electric Utility	\$ 62,309	\$ 480,434	\$ 20,000	\$ 20,000	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Transfer from Water Development									
Transfer from Capital Projects					\$ 127,433	\$ -	\$ -	\$ -	\$ -
Excise Tax					\$ 35,000	\$ 40,000	\$ 45,000	\$ 50,000	\$ 50,000
JoCo CARS						\$ 750,000			
Federal STP								\$ 1,500,000	
JoCo SMAC									\$ 150,000
2019 Debt Issue						\$ 1,000,000			
2020 Debt Issue							\$ 1,500,000		
TOTAL REVENUES (Less Beginning Bal.)	\$ 12,613,363	\$ 1,460,212	\$ 625,609	\$ 625,609	\$ 817,433	\$ 2,540,180	\$ 2,303,807	\$ 2,347,635	\$ 1,014,041
Appropriations									
Sunflower WTP Improvements				\$ 1,355,975					
CIP Program				\$ 763,913	\$ 1,014,642	\$ 1,777,500	\$ 735,000	\$ 3,301,000	\$ 2,280,000
Transfer to Debt Service					\$ -	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Total Capital Project Appropriations	\$ 9,649,617	\$ 3,010,526	\$ 625,609	\$ 2,119,888	\$ 1,014,642	\$ 1,812,500	\$ 770,000	\$ 3,336,000	\$ 2,315,000
Auditor Journal Entry--Prior Year's Expenses									
Ending Balance	\$ 3,304,362	\$ 1,754,048	\$ 1,754,048	\$ 259,769	\$ 62,560	\$ 790,240	\$ 2,324,047	\$ 1,335,682	\$ 34,723
ELECTRIC UTILITY FUND									
Beginning Balance	\$ 1,614,162	\$ 1,542,884	\$ 967,250	\$ 967,250	\$ 1,052,012	\$ 1,218,298	\$ 1,425,611	\$ 1,437,552	\$ 1,458,125
Interest Income	\$ 22,205	\$ 23,273	\$ 13,500	\$ 13,500	\$ 10,000	\$ 10,160.00	\$ 10,322.56	\$ 10,508.37	\$ 10,697.52
Lease Purchase Program Revenues					\$ 37,120	\$ 75,987.00	\$ 110,487.00	\$ 147,608.00	\$ 182,554.00
Loan Repayment (vehicles, lease purchases)	\$ 47,675	\$ 49,852	\$ 91,261	\$ 91,261	\$ 84,166	\$ 84,166	\$ 59,132	\$ 42,457	\$ -
Repayment of Commerce Project. Transfer from Water					\$ 225,000	\$ 225,000			
TOTAL REVENUES (Less Beginning Bal.)	\$ 69,880	\$ 73,125	\$ 104,761	\$ 104,761	\$ 356,286	\$ 395,313	\$ 179,941	\$ 200,573	\$ 193,252
Trucks / Equipment Purchases					\$ 170,000	\$ 178,000	\$ 158,000	\$ 170,000	\$ 160,000
Transfer to Capital Improvement					\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Total Electric Utility Appropriations	\$ 141,158	\$ 648,759	\$ 20,000	\$ 20,000	\$ 190,000	\$ 188,000	\$ 168,000	\$ 180,000	\$ 170,000
Ending Balance	\$ 1,542,884	\$ 967,250	\$ 1,052,012	\$ 1,052,012	\$ 1,218,298	\$ 1,425,611	\$ 1,437,552	\$ 1,458,125	\$ 1,481,376
SPONSORSHIP FUND									
Beginning Balance	\$ 10,868	\$ 12,804	\$ 15,715	\$ 15,715	\$ 16,315	\$ 16,915	\$ 17,524	\$ 18,144	\$ 18,774
Donations	\$ 3,779	\$ 3,941	\$ 3,700	\$ 3,700	\$ 3,700	\$ 3,759	\$ 3,819	\$ 3,888	\$ 3,958
TOTAL REVENUES (Less Beginning Bal.)	\$ 3,779	\$ 3,941	\$ 3,700	\$ 3,700	\$ 3,700	\$ 3,759	\$ 3,819	\$ 3,888	\$ 3,958
Total Sponsorship Fund Appropriations	\$ 1,843	\$ 1,030	\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,150	\$ 3,200	\$ 3,258	\$ 3,316
Ending Balance	\$ 12,804	\$ 15,715	\$ 16,315	\$ 16,315	\$ 16,915	\$ 17,524	\$ 18,144	\$ 18,774	\$ 19,416
SHUGHART TRUST FUND									
Beginning Balance	\$ 23,164	\$ 23,412	\$ 23,661	\$ 23,661	\$ 23,711	\$ 23,761	\$ 23,811	\$ 23,861	\$ 23,911
Interest Income	\$ 248	\$ 249	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50
TOTAL REVENUES (Less Beginning Bal.)	\$ 23,412	\$ 23,661	\$ 23,711	\$ 23,711	\$ 23,761	\$ 23,811	\$ 23,861	\$ 23,911	\$ 23,961
Total Shughart Trust Fund Appropriations									
Ending Balance	\$ 23,412	\$ 23,661	\$ 23,711	\$ 23,711	\$ 23,761	\$ 23,811	\$ 23,861	\$ 23,911	\$ 23,961
ENHANCEMENT COMM FOUNTAIN FUND									
Beginning Balance	\$ 990	\$ 990	\$ 990	\$ 990	\$ 990	\$ 990	\$ 990	\$ 990	\$ 990
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES (Less Beginning Bal.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Comm. Fountain Fund Appropriations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Balance	\$ 990	\$ 990	\$ 990	\$ 990	\$ 990	\$ 990	\$ 990	\$ 990	\$ 990
Total Ending Balance All Funds (Prior Year)	\$ 6,494,982	\$ 4,884,318	\$ 5,020,300	\$ 3,664,483	\$ 3,079,385	\$ 3,867,201	\$ 5,506,316	\$ 4,668,702	\$ 3,551,773
Total Ending Balance All Funds (6-Yr Avg.)	\$ 2,476,987	\$ 2,972,987	\$ 3,671,778	\$ 4,146,744	\$ 3,994,264	\$ 4,368,172	\$ 4,645,283	\$ 4,384,386	\$ 4,194,023

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. A major backdrop issue facing all Kansas municipalities during the 2017 budget cycle is the property tax lid imposed by the State Legislature, which will be in effect for the 2018 budget cycle. This lid 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 and Sales Tax Revenues

- a. The total assessed valuation for De Soto for 2017 (which is the figure used to set the 2018 tax rates) is \$72,377,407. This represents an 8.9% increase over the 2016 valuation of \$66,490,477.
- b. The Total assessed valuation of \$72,377,407 includes the following:
 - i. Real Estate: \$64,923,169
 - ii. Personal Property: \$3,547,583
 - iii. State Assessed: \$3,906,655
- c. Sales and use tax projections for 2017 reflect an upward trend that began in the latter half of 2016. With \$1,303,000 budgeted this year, we are projecting to end the year with \$1,456,650.
- d. Revenues from the voter-approved County Courthouse sales tax will have a significant positive impact to the general fund for the next decade, since a portion of the money generated must be shared with the cities in the county. Johnson County projects that De Soto will receive a total of \$1.4 Million over the 10-year period from the tax.
 - i. The tax started on April 1, 2017, and the county estimates that De Soto will receive a total of \$77,852 in 2017. The 5-year projections therefore include \$70,000 in the 2017 projections. This number shows up in the 5-year projections spreadsheet.
 - ii. The county estimates that De Soto will receive \$141,125 in 2018; so there is \$135,000 in the 2018 budget. This number is lumped in with the rest of the County sales tax revenues in Line Item #31340.

Fund 101 – General Fund

Revenues

1. General Fund Revenues

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

- a. Franchise Fees are expected to remain flat compared to the past several years. Projections for 2017 are marginally above the budgeted amount of \$580,000, so the proposed 2018 budget has been bumped up slightly to \$600,000. Even though the number of residents is steadily increasing, (the latest population projections from CERI put De Soto at 6,508 people), franchise fees are not. This can partly be attributed to better energy efficiency of new construction and appliances, but I continue to be suspect of some of the franchise remittances, specifically from AT&T and Charter, who have been guarded about the information they use to calculate payments to the City.
- b. We have added a revenue line item for \$5,000 in proceeds from scrap metal recycling, which has historically been kept as cash and used to fund employee appreciation lunches throughout the year. This practice will stop, and we will account for the revenues and expenses like we do any other. A corresponding \$5,000 expense line item for “Employee Appreciation” has been added to the Administration department of the General Fund. It is our intent to continue the practice of using the scrap recycling revenues to fund lunches, or other employee appreciation activities.
- c. Permitting and licensing fees have been increased from \$35,300 in 2017 to \$54,700 in 2018 because of continued uptick in activity in new construction. The Arbor Ridge subdivision should be in full swing in 2018, and other commercial and industrial activity appears to be on an upward trend.
- d. Property Tax Lid: The total amount of property tax we can collect is capped by the new property tax lid law at \$1,914,189. For 2018 this amount equates to the amount we will collect in 2017 (\$1,799,393), plus an inflation factor equal to the 5-year rolling average of the regional Consumer Price Index (in this case 1.40%), plus allowances for valuation increases resulting from new construction and properties that have changed in use, increases in law enforcement expenses and debt service.
- e. Mill levies and associated tax revenues for 2017 and 2018 are shown in the table below.

	2017	2018	Difference
General Fund Tax Levied	\$1,035,396	\$1,054,792	\$19,396
General Fund Mill	15.572	14.576	-1.00
Debt Service Tax Levied	\$328,455	\$357,544	\$29,089
Debt Service Mill	4.94	4.94	0
Law Enforcement Tax Levied	\$435,522	\$425,000	-\$10,522
Law Enforcement Mill	6.55	5.872	-0.68
Total Tax Levied	\$1,799,373	\$1,837,516	\$38,143
Total Mill	27.062	25.388	-1.68

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual February	Estimated Total	(6) Requested	(7) Recommended
Month: 2/28/2017							
Fund: 0101 - General Fund							
Revenues							
Dept: 000							
Acct Class: FF FRANCHISE FEES							
33600.00 Natural Gas Franchise Tax	75,651	83,000	83,000	17,069	0	84,000	75,000
33700.00 Telephone Franchise Tax	5,238	5,000	5,000	749	0	4,800	4,500
33800.00 Cable TV Franchise Tax	44,016	42,000	42,000	11,267	0	43,000	43,000
33900.00 Westar Franchise Tax	472,837	450,000	450,000	78,375	0	460,000	460,000
FRANCHISE FEES	597,742	580,000	580,000	107,460	0	591,800	582,500
Acct Class: FINE FINES							
35110.00 Court Fines	170,094	185,000	185,000	26,762	0	180,000	180,000
35111.00 Court Costs	52,698	58,200	58,200	8,515	0	55,000	50,000
35112.00 Court Reinstatements	2,025	1,800	1,800	323	0	1,800	1,800
35113.00 ADSAP	162	0	0	0	0		
35117.00 Lab Fees	0	0	0	0	0		
FINES	224,979	245,000	245,000	35,600	0	236,800	231,800
Acct Class: INT INTEREST							
36112.00 Interest Earnings	5,119	6,000	6,000	780	0	5,500	5,500
INTEREST	5,119	6,000	6,000	780	0	5,500	5,500
Acct Class: P&Z PLANNING AND ZONING							
34119.00 Construction Inspection SVC	0	0	0	0	0	-	
34413.00 Site Plan Review Apps	1,850	1,000	1,000	0	0	1,000	1,000
34414.00 Preliminary Plat Applications	0	0	0	0	0	-	
34415.00 Final Plat Applications	615	0	0	388	0	200	200
34416.00 Lot Split Applications	0	0	0	100	0	-	
34417.00 Variance	400	0	0	0	0	-	
34423.00 Other Special Use Permits	0	0	0	0	0	-	
34429.00 Other Planning Fees	2,620	2,000	2,000	0	0	2,000	2,000
PLANNING AND ZONING FEES	5,485	3,000	3,000	488	0	3,200	3,200
Acct Class: PERM PERMITS & LICENSES							
32160.00 Tax Abatement Fees	5,000	2,000	2,000	1,000	0	2,000	3,000
32300.00 Vehicle Usage Payments	0	0	0	0	0	-	
33100.00 Beer & Liquor Licenses	1,500	1,300	1,300	0	0	1,300	1,300
33200.00 Animal Licenses	236	300	300	84	0	250	250
33300.00 Building Permits	56,298	25,000	25,000	7,569	0	30,300	40,000
33320.00 Misc ICC Permits	37,955	4,000	4,000	1,821	0	3,500	4,000
33400.00 Food Vendor License	0	0	0	0	0	-	
34418.00 BLDG Permit Plan Review Fee	8,020	2,500	2,500	21	0	2,500	6,000
35200.00 Animal Adopt & Pound Fees	282	200	200	170	0	150	150
PERMITS & LICENSES	109,291	35,300	35,300	10,665	0	40,000	54,700
Acct Class: REC RECREATION FEES							

BUDGET WORKSHEET

City of De Soto

Month: 2/28/2017 Fund: 0101 - General Fund Revenues Dept: 000 Acct Class: REC RECREATION FEES	Prior Year	Current Year		Actual February	Estimated Total	(6)	(7)
	Actual	Original Budget	Amended Budget			Requested	Recommended
34310.00 Admission	16,973	15,000	15,000	0	0	15,000	15,000
34311.00 Swim Lessons	11,865	9,300	9,300	0	0	10,000	10,000
34312.00 Pool Concessions	12,099	11,000	11,000	0	0	11,000	11,000
34313.00 Pool Memberships	31,740	25,000	25,000	105	0	32,200	27,000
34314.00 Pool Parties	1,998	1,000	1,000	0	0	1,000	1,000
34315.00 Lifeguard Training Fee	0	0	0	0	0	-	-
34320.00 DYBA Ballfield Fees	0	0	0	0	0	-	-
34325.00 Park Concessions	3,280	2,500	2,500	0	0	2,800	2,800
34330.00 Recreation Fees	44,803	41,000	41,000	13,045	0	42,000	50,000
34340.00 Ballfield Usage Fee	6,230	3,500	3,500	435	0	4,000	4,000
34350.00 State Revenue/Park	0	0	0	0	0	-	-
34360.00 Recreation Sponsors	0	0	0	0	0	-	-
34370.00 Parks & Rec Scholarships	0	0	0	0	0	-	-
RECREATION FEES	128,988	108,300	108,300	13,585	0	118,000	120,800
Acct Class: RENT RENTS & LEASES							
34326.00 Pool Rental	0	0	0	0	0	-	-
34335.00 Shelter Rental	1,090	1,000	1,000	0	0	1,000	1,000
36230.00 Community Center	12,741	12,000	12,000	1,083	0	12,000	12,000
36241.00 Lenexa PD Antenna Lease	0	0	0	0	0	-	-
36242.00 Cingular	0	0	0	0	0	-	-
36243.00 T-Mobile	0	0	0	0	0	-	-
36244.00 Sprint Antenna Lease	0	0	0	0	0	-	-
36245.00 Nextel Antenna Lease	0	0	0	0	0	-	-
36246.00 AT&T Tower Lease	0	0	0	0	0	-	-
36247.00 Mercury Wireless LLC	9,000	3,600	3,600	900	0	3,600	3,600
36248.00 Kansas Broadband	0	0	0	0	0	-	-
36249.00 SBA Towers	53,854	56,900	56,900	7,728	0	46,400	46,400
36251.00 Wilderness Park Hay Lease	0	300	300	600	0	300	300
36252.00 Widow Big Knife Park AG Lease	800	800	800	0	0	800	800
36253.00 Riverfest Park	0	400	400	800	0	400	400
36254.00 Archers Club Lease	100	100	100	100	0	100	100
36255.00 Prairie Star Farm Lease	0	800	800	0	0	800	800
36256.00 GreatLife Fitness Rent	1,400	2,400	2,400	400	0	2,400	6,000
RENTS & LEASES	78,985	78,300	78,300	11,611	0	67,800	71,400
Acct Class: REV REVENUES							
34112.00 Collections Recovered	0	250	250	0	0	-	-

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual February	Estimated Total	(6) Requested	(7) Recommended
Month: 2/28/2017							
Fund: 0101 - General Fund							
Revenues							
Dept: 000							
Acct Class: REV REVENUES							
34317.00 Concession Overage	693	0	0	0	0	-	
34318.00 Admissions Overage	1,176	0	0	0	0	-	
34650.00 Full Port Valves	0	0	0	0	0	-	
37110.00 Grant Monies	0	0	0	0	0	-	
37150.00 Loan Repayment	1,115	900	900	150	0	900	900
37155.00 Guardrail	0	0	0	0	0	-	
37315.00 Casey's Traffic Study	0	0	0	0	0	-	
39900.00 Miscellaneous Income	0	0	0	0	0	-	
39950.00 Scrap Metal Recycling	0 #	0	0	0	0	-	5,000
39986.00 Transfer from Elec Utility Fnd	0	0	0	0	0	-	-
39987.00 Transfer from Fire Protection	0	0	0	0	0	-	
39990.00 Transfer from Water	40,000	40,000	40,000	0	0	40,000	40,000
39991.00 Transfer from Sewer	0	0	0	0	0	-	
39993.00 Transfer from Transient Guest	0	0	0	0	0	-	
39995.00 Transfer from Special Hw	0	0	0	0	0	-	
39997.00 Transfer from Capital Projects	0	0	0	0	0	-	
39999.00 Transfer In	0	0	0	0	0	-	
REVENUES	42,984	41,150	41,150	150	0	40,900	45,900
Acct Class: SALE SALES							
37100.00 Reimbursed Fees	3,520	2,000	2,000	1	0	2,000	2,000
37200.00 Insurance Proceeds	182,379	0	0	1,056	0	-	
37400.00 Donations, Gifts, Fundraising	0	0	0	0	0	-	
37400.01 Fire Works Display Fundraising	0	0	0	0	0	-	
37420.00 Sesquecentennial Donations	0	0	0	0	0	-	
37430.00 FlexRide Donations	0	0	0	0	0	-	
37440.00 Sesquicentennial Sales	0	0	0	0	0	-	
37500.00 Sale Of Assets	0	0	0	0	0	-	
SALES	185,899	2,000	2,000	1,057	0	2,000	2,000
Acct Class: TAX TAXES							
31100.00 Ad Valorem	569,659	1,035,396	1,035,396	564,703	0	1,035,396	1,054,972
31101.00 Delinquent Real Estate Taxes	5,667	4,800	4,800	1,084	0	5,000	5,000
31310.00 City Sales Tax	416,543	365,000	365,000	88,907	0	465,000	455,000
31320.00 City Use Tax	218,041	190,000	190,000	42,226	0	200,000	230,000
31330.00 County Use Tax	141,093	125,000	125,000	25,606	0	130,000	130,000
31340.00 County Sales Tax	612,586	623,000	623,000	115,398	0	623,000	760,000
31450.00 M & E Slider	0	0	0	0	0	-	
31500.00 Motor Vehicle Tax	49,693	51,542	51,542	10,238	0	52,000	94,521

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual February	Estimated Total	(6) Requested	(7) Recommended
Month: 2/28/2017							
Fund: 0101 - General Fund							
Revenues							
Dept: 000							
Acct Class: TAX TAXES							
31550.00 Telecom	0	0	0	0	0	-	
31600.00 Recreational Vehicle Tax	640	592	592	115	0	600	1,180
31610.00 Watercraft	218	0	0	198	0	200	-
31650.00 16/20M Vehicle Tax	107	142	142	96	0	120	3,195
31660.00 Commercial Vehicle Tax	1,758	1,827	1,827	225	0	1,800	202
31700.00 Liquor Tax General	13,290	12,000	12,000	0	0	13,888	13,888
31801.00 Delinquent Personal Taxes	502	0	0	7	0	500	500
TAXES	2,029,797	2,409,299	2,409,299	848,803	0	2,527,504	2,748,458
Dept: 000	3,409,269	3,508,349	3,508,349	1,030,199	0	3,633,504	3,866,258
Total Revenues	3,409,269	3,508,349	3,508,349	1,030,199	0	3,633,504	3,866,258

Fund 101 - General Fund

Expenditures

With better-than-expected sales tax projections and expense cutbacks over the later part of 2016, it appears we have effectively reversed the downward trend of year-end General Fund balances that dominated the budget discussions last year. This opens up possibilities to consider funding some of the 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 2016 with a fund balance of \$861,179, and ended it with a balance of \$926,296. The increase includes \$180,000 in un-budgeted insurance proceeds from the hail storm which will be spent largely in 2017, plus a total of \$282,562 in unexpended appropriations. These two factors, along with \$92,000 in excise tax from Merck turned a 2016 budgeted shortfall of \$600,000 into an increase of around \$65,000.
- 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. This practice is continued in the proposed 2018 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 in 2018.
- c. The aim of the 2018 budget proposal is to balance proposed expenses with expected revenues, resulting in a net zero change to the year end fund balance. Part of this equation is the projection of "Unexpended Appropriations", which is set at a conservative \$50,000 in the 5-year projections spreadsheets. The fact that this amount is below the average of about \$150,000 per year provides flexibility in 2018 allocation decisions.
- d. For the first time, the 2018 budget has followed a "budget to zero" approach to overall allocations. In essence, this approach allocates 100% of the resources available in the general fund, including the year-end fund balance. A \$750,000 contingency allocation has been added to the administration department of the general fund that effectively gives us budgetary spending authority for most our cash reserve, even though we have no intention of spending it. In addition, the state budget forms include a line item for "Cash Balance Reserves" in the amount of \$308,444, which will remain un-allocated.

Fund 101 General Fund

Expenditures

Department 100 - Administration

1. **Administration:**

- a. Wage Increases: The base budget includes 3.5% merit increases 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. The results of our ongoing compensation study will be available in June, and can guide any adjustment to this figure.
- b. New Utility Billing Position: The base budget includes the addition of a utility billing clerk at City Hall. The total budgetary impact including an hourly rate of \$16.50 and benefits for this position is \$61,090.
- c. De Soto Days: The De Soto Days allocations remain at \$7,000, but during the budget process, the City Council clarified how the funds are used and what is coded to this line item. Historically, it has been used to reimburse the De Soto Days Committee for a portion of the expenses necessary to put on the festival, and to code City expenses directly related to the event. However, there has not been a set amount that is reserved for the De Soto Days Committee, or any specific policy on what City costs are coded to the item. Most notably, the additional Sheriff's patrol costs, (which average about \$5,500 a year), were coded here in 2012, 2013, and 2016, but not before then. The De Soto Days Committee reimbursements have varied in the past five years from zero in 2015 to \$4,220 in 2010. To clarify our policy for these funds, the Council has established the following:
 - i. The allocation for the De Soto Days Committee is set at \$4,000 per year.
 - ii. 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.
 - iii. 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.
 - iv. 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.

2. **Vehicle & Equipment Replacement Program:**

- a. The most notable change from past year's budgets for the general fund is the implementation of the Equipment and Rolling Stock Replacement Program. The overall budgetary impact for the program in 2018 is \$55,839. There is also an impact of \$15,881 to the Water Fund to implement the program. These amounts are included in the lease purchase payments line items in the street department and water department budgets.
- b. In general, the recommendation is to procure most the City's heavy equipment (backhoes, tractors, asphalt roller, grader, etc.) through lease-purchase arrangements, and fund rolling stock replacements (pickups and dump trucks) with loans from the electric reserve fund. The first year of the program has total expenditures of \$86,700. The average yearly projected expenditures over the next ten years are approximately \$200,000. This figure can be compared to an average historical expenditure of about \$100,000 during the past five years for leases and purchases of equipment and rolling stock. Over time, particularly due to the advantages of leasing our heavy

equipment, our costs for vehicle repair will moderate to a degree, and at least partly make up for the added \$100,000 per year investment in new equipment.

- c. The proposed 2018 budget includes new lease purchase arrangements for a tractor and asphalt roller in the street department; and a backhoe and a mini-excavator in the water department. It also includes the first year of a 5-year loan payment for the purchase of a new 5-yard dump truck for the street department.
- 3. **Transfer to Capital Improvements:** The proposed 2018 budget includes a \$300,000 transfer from general fund into the capital improvements fund for road improvements. This is up slightly from 2017's transfer of \$292,609. Historically, this amount represents 4.1 mills of revenue that have been specifically set aside for road improvements, however the 2018 amount has been adjusted to reflect only inflationary increases because of property tax lid implications.
- 4. **Strategic Plan Initiatives:** Although not completely finalized at the time of budget considerations, the City's first Strategic Plan outlines goals and objectives for the community that impact staff resources and budgeting priorities. Included in the Administration Department budget is \$139,000 to implement several high priority initiatives that came out of the strategic planning process. These are listed below:

Item	Department	Cost
Initiative IF5.1: Disaster Mitigation Plan	101-100 Admin	\$ 20,000
Objective IG1.1B: Hire consultant to produce new website	101-100 Admin	\$ 40,000
Initiative IG1.3: Provide printed or non-digital communications	101-100 Admin	\$ 20,000
Objective IG4.3C: Consider reinstatement of providing dumpsters in Miller Park one weekend a year for city-wide cleanup	101-100 Admin	\$ 4,000
Objective AM1.1.A: Hire a consultant to update the 2006 Parks & Recreation plan	101-600 Parks	\$ 35,000
Perform Financial Audit of Franchise Utilities Including Charter, AT&T, Westar, Atmos.	101-100 Admin	\$ 20,000

Line Item Details

Department 100 - Administration

Line Item #	Title	Use of Funds
497500	Strategic Plan Initiatives	This item takes the place of Item # 48200 (Bond Principal) in the 2017 budget, which was introduced as a partial buffer for the pending property tax lid. There is \$139,000 budgeted for "Strategic Plan Initiatives" resulting from the visioning and strategic planning process completed in 2017.
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 2018, the City Clerk will get a new machine. Item also used to purchase software licenses for the Adobe suite, Microsoft, and others.
41200	Travel & Entertainment	For hotels, mileage, and other costs associated with out-of-town travel for City business.
41210	Meals & Refreshments	For meals while traveling out-of-town.
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, 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.
42800	Economic Development	Payments to De Soto EDC
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.,
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. Item includes funding for ½ of new utility clerk position in 2018, which is split with the Water Department. Existing utility clerk salary is also split with the Water Department.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year			Estimated Total	(6)	(7)
		Original Budget	Amended Budget	Actual January		Requested	Recommended
Month: 1/31/2017							
Fund: 0101 - General Fund							
Expenditures							
Dept: 100 ADMINISTRATION							
Acct Class: CAP CAPITAL OUTLAY							
48000.00 Capital Outlay	2,754	0	0	0	0		
497500.00 Strategic Plan Initiatives	0	0	0	0			139,000
49700.00 Contingency	0	0	0	0	0	750,000	750,000
CAPITAL OUTLAY	2,754	0	0	0	0	750,000	889,000
Acct Class: COMM COMMODITIES							
44310.00 Office Supplies	4,385	5,000	5,000	0	0	5,000	5,000
44315.00 Office Equipment	245	500	500	0	0	500	500
44320.00 Cleaning Supplies	25	0	0	0	0	-	
44400.00 Taxes And Licenses	0	0	0	0	0	-	
44510.00 Computer Software/Hardware	1,441	2,000	2,000	0	0	1,400	2,000
46700.00 Radio Equipment	0	0	0	0	0	-	
47750.00 Juvenile Intake & Assessment	0	0	0	0	0	-	
48400.00 Refunds And Reimbursements	0	0	0	0	0	-	
COMMODITIES	6,096	7,500	7,500	0	0	6,900	7,500
Acct Class: CONT CONTRACTUAL							
41195.00 Work Comp under Minimum	0	0	0	0	0	-	
41200.00 Travel & Entertainment	186	1,000	1,000	0	0	1,000	1,000
41210.00 Meals & Refreshments	747	1,800	1,800	0	0	1,500	1,500
41215.00 Employee Appreciation	0	0	0	0	0	-	5,000
41300.00 Charitable cont & Gifts	5,065	7,500	7,500	1,500	0	7,500	7,500
42000.00 Postage & Freight	2,582	2,000	2,000	81	0	2,500	2,500
42050.00 Utilities	40,909	50,000	50,000	6,695	0	50,000	50,000
42100.00 Uniform Fees	0	0	0	0	0	-	
42200.00 Printing And Advertisements	4,810	5,000	5,000	0	0	5,000	5,000
42250.00 Liability Insurance	80,010	80,000	80,000	0	0	84,000	84,000
42260.00 Cereal Malt Beverage	200	200	200	0	0	200	200
42500.00 Desoto Days	9,723	7,000	7,000	0	0	7,000	7,000
42550.00 Election Expenses	0	0	0	0	0	-	
42560.00 Transit System	0	0	0	0	0	-	
42600.00 July 4th	13,200	12,000	12,000	0	0	12,000	12,000
42900.00 Lawsuits & Settlements	0	0	0	0	0	-	
43000.00 Dues & Membership Fees	14,038	15,000	15,000	3,723	0	15,000	15,000
43100.00 Surety & Fidelity Bonds	0	0	0	0	0	-	
43300.00 Accounting Services	11,510	15,000	15,000	0	0	15,000	15,000
43500.00 Data Processing Services	15,994	20,000	20,000	956	0	20,000	20,000
43600.00 Consulting Services	1,581	2,000	2,000	0	0	2,000	4,000
43700.00 Training/School	800	1,000	1,000	0	0	1,000	2,500
44200.00 Equipment Lease & Rentals	15,971	22,000	22,000	1,060	0	20,000	20,000

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year			Estimated Total	(6)	(7)
		Original Budget	Amended Budget	Actual January		Requested	Recommended
Month: 1/31/2017							
Fund: 0101 - General Fund							
Expenditures							
Dept: 100 ADMINISTRATION							
Acct Class: CONT CONTRACTUAL							
44220.00 Misc contractual services	15,796	17,000	17,000	2,050	0	17,000	20,000
44250.00 Property Leases & Easement	0	0	0	0	0	-	
44284.00 Riverfest Park	0	0	0	0	0	-	
44317.00 Property Lien - 9313 Lexington	0	0	0	0	0	-	
CONTRACTUAL	233,122	258,500	258,500	16,065	0	260,700	272,200
Acct Class: EXPE EXPENSES							
41205.00 Insurance Claims	38,309	0	0	4,444	0	-	-
42800.00 Economic Development	44,000	50,000	50,000	14,000	0	48,000	55,000
43310.00 City Administrator Expenses	19,452	0	0	0	0	-	-
43320.00 City Attorney Expenses	5,429	11,300	11,300	0	0	10,000	10,000
43330.00 Finance Officer Expenses	0	0	0	0	0	-	
43340.00 City Clerk Expenses	3,772	4,730	4,730	235	0	4,730	4,730
43350.00 City Council Expenses	3,051	9,320	9,320	450	0	9,320	9,320
44230.00 NCFD EXPENSES	-816	0	0	917	0	-	-
48200.00 Bond Principal	0	132,980	132,980	0	0		
48420.00 Sewer Backup Loan	0	0	0	0	0	-	
49800.00 Previous YR Expenses	0	0	0	6,511	0	-	
49993.00 Transfer to CIF Property Tax	0	272,609	272,609	0	0	300,000	300,000
49995.00 Transfer to Debt Service Fund	0	0	0	0	0	-	
49996.00 Transfer to Capital Improv Fnd	234,339	20,000	20,000	0	0	20,000	20,000
49999.00 Transfer Out	0	0	0	0	0		
EXPENSES	347,536	500,939	500,939	26,557	0	392,050	399,050
Acct Class: PER PERSONNEL SERVICES							
41100.00 Salaries & Wages	379,853	415,951	415,951	26,300	0	445,194	445,194
41110.00 Overtime	10,780	9,538	9,538	456	0	11,235	11,235
41135.00 HSA	0	0	0	0	0	-	-
41140.00 FICA/Medicare	28,283	32,550	32,550	1,908	0	34,917	34,917
41150.00 KPERS	29,682	42,032	42,032	2,167	0	45,182	45,182
41170.00 SUTA	0	0	0	0	0		
41175.00 ICMA-RC	0	0	0	0	0		
PERSONNEL SERVICES	448,598	500,071	500,071	30,831	0	536,528	536,528
ADMINISTRATION	1,038,106	1,267,010	1,267,010	73,453	0	1,946,178	2,104,278
Total Expenditures	1,038,106	1,267,010	1,267,010	73,453	0	1,946,178	2,104,278

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		Actual January	Estimated Total	(6)	(7)
		Original Budget	Amended Budget			Requested	Recommended
Month: 1/31/2017							
Fund: 0101 - General Fund							
Expenditures							
Dept: 125 Planning And Zoning							
Acct Class: CAP CAPITAL OUTLAY							
48000.00 Capital Outlay	0	0	0	0	0		
49000.00 Lease Purchase Payments	0	0	0	0	0		
CAPITAL OUTLAY	0	0	0	0	0	0	0
Acct Class: COMM COMMODITIES							
44310.00 Office Supplies	492	1,000	1,000	88	0	800	800
44315.00 Office Equipment	2,486	1,000	1,000	0	0	800	800
44400.00 Taxes And Licenses	0	0	0	0	0		
44510.00 Computer Software/Hardware	7,081	6,300	6,300	0	0	8,300	8,300
44700.00 Gasoline	994	2,500	2,500	37	0	2,900	2,000
46700.00 Radio Equipment	0	0	0	0	0		
48400.00 Refunds And Reimbursements	0	0	0	0	0		
COMMODITIES	11,053	10,800	10,800	125	0	12,800	11,900
Acct Class: CONT CONTRACTUAL							
41195.00 Work Comp under Minimum	0	800	800	0	0		
41200.00 Travel & Entertainment	7	0	0	0	0	150	150
41210.00 Meals & Refreshments	0	250	250	0	0	200	200
41300.00 Charitable cont & Gifts	0	0	0	0	0		
42000.00 Postage & Freight	9	500	500	0	0	250	250
42050.00 Utilities	891	1,500	1,500	77	0	1,800	1,800
42100.00 Uniform Fees	0	450	450	0	0	450	600
42200.00 Printing And Advertisements	833	1,250	1,250	402	0	1,000	1,000
43000.00 Dues & Membership Fees	907	1,750	1,750	0	0	1,750	1,750
43700.00 Training/School	485	1,800	1,800	0	0	1,800	1,800
43800.00 Planning Services	0	0	0	0	0		
43830.00 Plan Comm Training	0	600	600	0	0		
44040.00 Contract Vehicle Maint&Repair	2,258	0	0	4,582	0		
44060.00 Shop Maint & Repair	0	4,000	4,000	0	0		
44220.00 Misc contractual services	6,881	0	0	0	0	4,000	7,000
45700.00 Mowing Contract	5,235	1,500	1,500	0	0	5,000	5,000
CONTRACTUAL	17,506	14,400	14,400	5,061	0	16,400	19,550
Acct Class: EXPE EXPENSES							
49800.00 Previous YR Expenses	0	0	0	1,479	0		
EXPENSES	0	0	0	1,479	0	0	0
Acct Class: PER PERSONNEL SERVICES							
41100.00 Salaries & Wages	167,657	178,802	178,802	20,598	0	148,254	148,254
41110.00 Overtime	3,481	7,000	7,000	499	0	3,099	3,099

BUDGET WORKSHEET

City of De Soto

	Prior	Current Year			Estimated Total	(6)	(7)
	Year Actual	Original Budget	Amended Budget	Actual January		Requested	Recommended
Month: 1/31/2017							
Fund: 0101 - General Fund							
Expenditures							
Dept: 125 Planning And Zoning							
Acct Class: PER PERSONNEL SERVICES							
41135.00 HSA	0	0	0	0	0	-	-
41140.00 FICA/Medicare	12,658	14,214	14,214	1,583	0	11,579	11,579
41150.00 KPERS	15,696	18,915	18,915	1,769	0	15,408	15,408
41170.00 SUTA	0	0	0	0	0	-	-
PERSONNEL SERVICES	199,492	218,931	218,931	24,449	0	178,340	178,340
Planning And Zoning	228,051	244,131	244,131	31,114	0	207,540	209,790
Total Expenditures	228,051	244,131	244,131	31,114	0	207,540	209,790

Fund 101 General Fund Expenditures

Department 150 – Building Inspections

Line-Item Details

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

	Prior Year Actual	Current Year		Actual January	Estimated Total	(6)	(7)
		Original Budget	Amended Budget			Requested	Recommended
Month: 1/31/2017							
Fund: 0101 - General Fund							
Expenditures							
Dept: 150 Building Inspections							
Acct Class: CAP CAPITAL OUTLAY							
49000.00 Lease Purchase Payments	1,140	0	0	0	0		
CAPITAL OUTLAY	<u>1,140</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Acct Class: COMM COMMODITIES							
44310.00 Office Supplies	527	1,000	1,000	36	0	800	800
44500.00 Tools & Equipment	0	500	500	0	0	500	500
44510.00 Computer Software/Hardware	2,181	1,800	1,800	0	0	3,400	3,400
44650.00 Back Flow Valves	0	0	0	0	0		-
44700.00 Gasoline	655	1,200	1,200	39	0	800	800
46700.00 Radio Equipment	0	0	0	0	0		
48400.00 Refunds And Reimbursements	0	0	0	0	0		
COMMODITIES	<u>3,363</u>	<u>4,500</u>	<u>4,500</u>	<u>75</u>	<u>0</u>	<u>5,500</u>	<u>5,500</u>
Acct Class: CONT CONTRACTUAL							
41195.00 Work Comp under Minimum	0	0	0	0	0		
41200.00 Travel & Entertainment	0	750	750	0	0	750	750
41210.00 Meals & Refreshments	56	150	150	0	0	150	150
42050.00 Utilities	891	1,200	1,200	155	0	1,800	1,500
42100.00 Uniform Fees	0	2,500	2,500	0	0	800	1,200
42200.00 Printing And Advertisements	55	1,600	1,600	0	0	2,000	2,000
43000.00 Dues & Membership Fees	765	700	700	115	0	900	900
43700.00 Training/School	0	700	700	0	0	1,000	1,000
44040.00 Contract Vehicle Maint&Repair	0	0	0	0	0		
44220.00 Misc contractual services	0	500	500	0	0		
45700.00 Mowing Contract	0	0	0	0	0		
CONTRACTUAL	<u>1,767</u>	<u>8,100</u>	<u>8,100</u>	<u>270</u>	<u>0</u>	<u>7,400</u>	<u>7,500</u>
Acct Class: EXPE EXPENSES							
49800.00 Previous YR Expenses	0	0	0	2,023	0		
EXPENSES	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,023</u>	<u>0</u>	<u>0</u>	<u>0</u>
Acct Class: PER PERSONNEL SERVICES							
41100.00 Salaries & Wages	44,608	64,567	64,567	3,134	0	128,319	128,319
41110.00 Overtime	672	2,000	2,000	21	0	3,500	3,500
41135.00 HSA	0	0	0	0	0	-	-
41140.00 FICA/Medicare	3,435	5,092	5,092	241	0	10,084	10,084
41150.00 KPERS	4,299	6,777	6,777	254	0	13,419	13,419
41170.00 SUTA	0	0	0	0	0	-	-
PERSONNEL SERVICES	<u>53,014</u>	<u>78,436</u>	<u>78,436</u>	<u>3,650</u>	<u>0</u>	<u>155,323</u>	<u>155,323</u>
Building Inspections	<u>59,284</u>	<u>91,036</u>	<u>91,036</u>	<u>6,018</u>	<u>0</u>	<u>168,223</u>	<u>168,323</u>
Total Expenditures	<u>59,284</u>	<u>91,036</u>	<u>91,036</u>	<u>6,018</u>	<u>0</u>	<u>168,223</u>	<u>168,323</u>

Fund 101 General Fund Expenditures

Department 200 – Court

For the first time in 47 years, De Soto will be looking to hire a new Court Clerk in 2018. Boots Linden has announced that she will be retiring at the end of 2017. Her position has been part time, and without health insurance or other full-time benefits, although she has routinely worked more than 30 hours a week. The 2018 budget is an increase over the 2017 with the anticipation of hiring a full-time court clerk, including benefits.

Line-Item Details

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

BUDGET WORKSHEET

City of De Soto

Month: 1/31/2017 Fund: 0101 - General Fund Expenditures Dept: 200 COURT Acct Class: COMM COMMODITIES	Prior Year	Current Year		Actual January	Estimated Total	(6)	(7)
	Actual	Original Budget	Amended Budget			Requested	Recommended
44310.00 Office Supplies	95	200	200	0	0	200	200
44510.00 Computer Software/Hardware	523	2,100	2,100	0	0	600	600
44900.00 ADSAP Fees	0	0	0	0	0	-	
44910.00 LAB ANALYSIS FEE	0	0	0	0	0	-	
45000.00 Reinstatement Fees	0	0	0	0	0	-	
45200.00 Prisoner Boarding	3,885	7,000	7,000	0	0	7,000	7,000
48400.00 Refunds And Reimbursements	0	0	0	0	0	-	
COMMODITIES	4,503	9,300	9,300	0	0	7,800	7,800
Acct Class: CONT CONTRACTUAL							
42200.00 Printing And Advertisements	1,191	1,500	1,500	0	0	1,500	1,500
43000.00 Dues & Membership Fees	75	150	150	50	0	150	150
43200.00 Legal Services	6,153	6,500	6,500	1,000	0	6,500	6,500
43250.00 Judge/Prosecutor	26,647	35,000	35,000	2,000	0	38,000	38,000
43700.00 Training/School	0	0	0	0	0	-	
44800.00 Court Fees	18,633	27,000	27,000	0	0	27,000	27,000
CONTRACTUAL	52,699	70,150	70,150	3,050	0	73,150	73,150
Acct Class: EXPE EXPENSES							
49800.00 Previous YR Expenses	0	0	0	4,254	0		
EXPENSES	0	0	0	4,254	0	0	0
Acct Class: PER PERSONNEL SERVICES							
41100.00 Salaries & Wages	47,705	49,863	49,863	3,179	0	44,133	52,000
41110.00 Overtime	834	0	0	0	0	2,207	2,600
41135.00 HSA	0	0	0	0	0	-	-
41140.00 FICA/Medicare	3,713	3,814	3,814	243	0	3,545	4,177
41150.00 KPERS	4,571	5,076	5,076	269	0	4,717	5,558
41170.00 SUTA	0	0	0	0	0		
PERSONNEL SERVICES	56,823	58,753	58,753	3,691	0	54,603	64,335
COURT	114,025	138,203	138,203	10,995	0	135,553	145,285
Total Expenditures	114,025	138,203	138,203	10,995	0	135,553	145,285

Fund 101 General Fund Expenditures

Department 250 – Community Center

Of note in the Community Center budget for 2018 is the addition of a new Full-Time Community Center Monitor and Janitorial Position. This person will take the place of some of the monitors, and the contracted cleaning company. The total budgetary impact for this position including an hourly rate of \$15 plus benefits is approximately \$34,000.

Line Item #	Title	Use of Funds
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.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year		Actual February	Estimated Total	(6)	(7)
		Original Budget	Amended Budget			Requested	Recommended
Month: 2/28/2017							
Fund: 0101 - General Fund							
Expenditures							
Dept: 250 COMMUNITY CENTER							
Acct Class: CAP CAPITAL OUTLAY							
48000.00 Capital Outlay	0	0	0	0	0		
CAPITAL OUTLAY	0	0	0	0	0	0	0
Acct Class: COMM COMMODITIES							
44310.00 Office Supplies	95	100	100	0	0	150	150
44315.00 Office Equipment	0	500	500	0	0	500	500
44320.00 Cleaning Supplies	1,847	4,000	4,000	282	0	4,000	3,000
44500.00 Tools & Equipment	2,381	3,500	3,500	0	0	3,500	3,500
44501.00 Safety Equip/Supplies	319	750	750	0	0	600	600
44510.00 Computer Software/Hardware	0	0	0	0	0	1,500	1,500
44530.00 Furniture & Fixtures	0	500	500	0	0	500	500
45900.00 Sand & Salt	0	500	500	0	0	500	200
46000.00 Equipment Maintenance & Repair	1,124	500	500	95	0	1,000	1,000
46400.00 Building Improvemts/Maint	16,154	17,500	17,500	962	0	20,000	20,000
46700.00 Radio Equipment	0	0	0	0	0	-	-
47200.00 Grass Seed, Weed Cont, Fertil	0	250	250	0	0	300	300
47510.00 Landscaping	26	500	500	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	21,946	28,600	28,600	1,340	0	32,850	31,550
Acct Class: CONT CONTRACTUAL							
41195.00 Work Comp under Minimum	0	100	100	0	0	100	100
42050.00 Utilities	17,731	28,000	28,000	5,098	0	25,000	25,000
42100.00 Uniform Fees	724	750	750	28	0	800	800
42150.00 Bad Check Replacements	0	0	0	0	0	-	
43700.00 Training/School	0	250	250	0	0	500	500
44020.00 Contractual Bldg Maint&Repair	1,190	2,000	2,000	0	0	2,000	2,000
44040.00 Contract Vehicle Maint&Repair	90	0	0	0	0	-	
44050.00 Cleaning Services	6,396	8,500	8,500	1,066	0	8,500	-
44200.00 Equipment Lease & Rentals	0	1,000	1,000	0	0	1,000	1,000
44220.00 Misc contractual services	5,422	4,000	4,000	130	0	6,000	5,000
46410.00 Fire Station Improvements	5,267	2,000	2,000	117	0		-
CONTRACTUAL	36,820	46,600	46,600	6,439	0	43,900	34,400
Acct Class: EXPE EXPENSES							
49800.00 Previous YR Expenses	0	0	0	2,004	0		
EXPENSES	0	0	0	2,004	0	0	0
		41					
Acct Class: PER PERSONNEL SERVICES							

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	----- Current Year -----		Actual January	Estimated Total	(6)	(7)
		Original Budget	Amended Budget			Requested	Recommended
Month: 1/31/2017							
Fund: 0101 - General Fund							
Expenditures							
Dept: 250 COMMUNITY CENTER							
Acct Class: PER PERSONNEL SERVICES							
41100.00 Salaries & Wages	58,754	63,017	63,017	9,848	0	85,774	85,774
41110.00 Overtime	1,158	2,000	2,000	137	0	3,180	3,180
41135.00 HSA	0	0	0	0	0		
41140.00 FICA/Medicare	4,153	4,974	4,974	690	0	6,805	6,805
41150.00 KPERS	4,213	6,619	6,619	583	0	8,143	8,143
41170.00 SUTA	0	0	0	0	0		
PERSONNEL SERVICES	<u>68,278</u>	<u>76,610</u>	<u>76,610</u>	<u>11,258</u>	<u>0</u>	<u>103,902</u>	<u>103,902</u>
COMMUNITY CENTER	<u>127,044</u>	<u>151,810</u>	<u>151,810</u>	<u>11,203</u>	<u>0</u>	<u>180,652</u>	<u>169,852</u>
Total Expenditures	<u>127,044</u>	<u>151,810</u>	<u>151,810</u>	<u>19,036</u>	<u>0</u>	<u>180,652</u>	<u>169,852</u>

Fund 101 General Fund

Expenditures

Department 300 – Employee Benefits

We intend to continue our membership in the Midwest Public Risk self-insurance pool for 2018, which has significantly stabilized health insurance benefits and premiums since we started with the group. Our enrollment year begins July 1, and for the 2017-2018 term, the City's cost will only increase by about 3%. Health insurance benefits to employees include:

- City Pays 100% of the employees health, dental, & vision insurance premium
- City Pays 30% of the difference in premium between single coverage and dependent or family coverage
- City contributes \$1000 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 2017 because of the addition of two new positions at City Hall proposed for 2018, and two positions that were filled in the last half of 2017.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	----- Original Budget	Amende Budget	Current Year Actual January	----- Estimated Total	(6) Requested	(7) Recommended
Month: 1/31/2017							
Fund: 0101 - General Fund							
Expenditures							
Dept: 300 EMPLOYEE BENEFITS							
Acct Class: PER PERSONNEL SERVICES							
41135.00 HSA	23,375	31,500	31,500	2,088	0	37,500	37,500
41156.00 AFLAC	0	0	0	0	0	-	-
41160.00 Health/Accident Insurance	101,148	128,059	128,059	8,848	0	164,418	164,418
41170.00 SUTA	1,261	2,000	2,000	0	0	1,437	1,437
41190.00 Workers Compensation	21,244	40,154	40,154	21,518	0	43,100	43,100
PERSONNEL SERVICES	147,028	201,713	201,713	32,454	0	246,455	246,455
EMPLOYEE BENEFITS	147,028	201,713	201,713	32,454	0	246,455	246,455
Total Expenditures	147,028	201,713	201,713	32,454	0	246,455	246,455

Fund 101 General Fund

Expenditures *Department 400 – Streets*

The Street Department budget is an increase of about 3% over 2017, with no significant changes to levels of service or expense practices. 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 2018 this includes the following: \$8,240 for Skid Steer Lease; \$6,686 for front loader lease; \$7,870 for new lease on a Ford 3000 Tractor; \$10,850 for a new roller lease
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 2018, this amount includes the following: \$13,365 to electric utility for 2014 F550 Flatbed; \$14,078 to electric utility for 2016 Swap Loader; \$37,120 payment to electric reserve for first year payment on new 5-yard dump truck.

BUDGET WORKSHEET

City of De Soto

Month: 1/31/2017 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		
48000.00 Capital Outlay	0	0	0	0	0	
49000.00 Lease Purchase Payments	41,044	50,861	50,861	34,129	0	42,129
CAPITAL OUTLAY	41,044	50,861	50,861	34,129	0	42,129
Acct Class: COMM COMMODITIES						
44310.00 Office Supplies	269	500	500	0	0	500
44320.00 Cleaning Supplies	273	450	450	0	0	450
44350.00 Chemicals	3,020	2,500	2,500	0	0	2,800
44500.00 Tools & Equipment	3,598	6,000	6,000	225	0	4,500
44501.00 Safety Equip/Supplies	2,379	5,000	5,000	111	0	5,000
44510.00 Computer Software/Hardware	909	1,100	1,100	0	0	1,100
44600.00 Repair Parts	830	500	500	0	0	800
44700.00 Gasoline	5,946	12,000	12,000	732	0	9,000
45400.00 Street Lighting	59,726	55,003	55,003	14	0	60,000
45800.00 Street Repair Supplies	10,889	17,000	17,000	0	0	17,000
45900.00 Sand & Salt	18,609	35,000	35,000	11,215	0	35,000
45910.00 Street Rock	12,816	12,000	12,000	0	0	12,000
45920.00 Asphalt	0	73,000	73,000	0	0	73,000
46000.00 Equipment Maintenance & Repair	0	0	0	0	0	-
46300.00 Street Sign & Posts	7,412	6,500	6,500	0	0	6,800
46400.00 Building Improvements/Maint	14,175	10,000	10,000	0	0	10,000
46700.00 Radio Equipment	166	200	200	0	0	200
48400.00 Refunds And Reimbursements	0	0	0	0	0	-
COMMODITIES	141,017	236,753	236,753	12,297	0	238,150
Acct Class: CONT CONTRACTUAL						
41195.00 Work Comp under Minimum	0	0	0	0	0	-
41210.00 Meals & Refreshments	310	500	500	0	0	500
41300.00 Charitable cont & Gifts	0	0	0	0	0	-
42050.00 Utilities	16,207	17,000	17,000	2,175	0	17,000
42100.00 Uniform Fees	2,787	2,750	2,750	0	0	2,800
42200.00 Printing And Advertisements	55	200	200	0	0	200
43000.00 Dues & Membership Fees	36	400	400	0	0	400
43700.00 Training/School	260	2,800	2,800	0	0	2,800
44020.00 Contractual Bldg Maint&Repair	4,644	4,000	4,000	0	0	4,000
44030.00 Contractual Equip Maint&Repair	0	0	0	0	0	-
44040.00 Contract Vehicle Maint&Repair	7,382	28,000	28,000	0	0	25,000
44060.00 Shop Maint & Repair	80,631	115,200	115,200	4,361	0	115,200

BUDGET WORKSHEET

City of De Soto

Month: 1/31/2017 Fund: 0101 - General Fund Expenditures Dept: 400 STREETS Acct Class: CONT CONTRACTUAL	Prior Year	Current Year		Actual Thru January	Estimated Total	(6)	(7)
	Actual	Original Budget	Amended Budget			Requested	Recommended
44110.00 Dust Control	0	3,000	3,000	0	0	1,000	1,000
44120.00 Hauling	3,158	5,000	5,000	0	0	5,000	5,000
44130.00 Street Sealing	0	0	0	0	0	-	-
44140.00 Street Sweeping	6,846	9,000	9,000	0	0	9,000	9,000
44150.00 Tree Trimming	7,065	8,000	8,000	0	0	8,000	8,000
44160.00 Striping	6,629	7,000	7,000	0	0	7,000	7,000
44200.00 Equipment Lease & Rentals	14,258	3,500	3,500	0	0	9,000	9,000
44220.00 Misc contractual services	27,503	15,000	15,000	0	0	22,000	22,000
45700.00 Mowing Contract	30,450	34,000	34,000	0	0	34,000	34,000
CONTRACTUAL	208,221	255,350	255,350	6,536	0	262,900	262,900
Acct Class: EXPE EXPENSES							
49800.00 Previous YR Expenses	0	0	0	23,955	0	-	
49993.00 Transfer to CIF Property Tax	284,314	0	0	0	0	-	
49996.00 Transfer to Capital Improv Fnd	73,000	0	0	0	0	-	
49998.00 Transfer to Electric Utility Fnd	0	0	0	0	0	-	64,563
EXPENSES	357,314	0	0	23,955	0	0	64,563
Acct Class: PER PERSONNEL SERVICES							
41100.00 Salaries & Wages	230,281	251,671	251,671	19,090	0	259,145	259,145
41110.00 Overtime	19,035	25,167	25,167	5,365	0	25,915	25,915
41135.00 HSA	0	0	0	0	0	-	-
41140.00 FICA/Medicare	18,703	21,178	21,178	1,850	0	21,807	21,807
41150.00 KPERS	22,345	27,062	27,062	2,056	0	27,899	27,899
41170.00 SUTA	0	0	0	0	0	-	
41180.00 Expense Reimbursements	0	0	0	0	0	-	
PERSONNEL SERVICES	290,364	325,078	325,078	28,361	0	334,766	334,766
STREETS	1,037,960	868,042	868,042	105,278	0	877,945	931,025
Total Expenditures	1,037,960	868,042	868,042	105,278	0	877,945	931,025

Fund 101 General Fund Expenditures

Department 600 – Parks

The Parks Department budget for 2018 totals \$359,442, which represents an increase of 6.4% from 2017. Officials and Instructors are now handled as employees, and their expense is reflected in the Salaries & Wages line item. The 2018 Parks budget includes \$7,000 for gravel to repave the loop road in Riverfest Park.

Line-Item Details

Line Item #	Title	Use of Funds
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.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year		Actual February	Estimated Total	(6)	(7)
		Original Budget	Amended Budget			Requested	Recommended
Month: 2/28/2017							
Fund: 0101 - General Fund							
Expenditures							
Dept: 600 PARKS							
Acct Class: CAP CAPITAL OUTLAY							
48000.00 Capital Outlay	1,268	0	0	0	0		
49000.00 Lease Purchase Payments	31,917	27,496	27,496	28,380	0	28,380	
CAPITAL OUTLAY	33,185	27,496	27,496	28,380	0	28,380	0
Acct Class: COMM COMMODITIES							
43900.00 Animal Control	2,809	3,000	3,000	699	0	3,500	3,500
44310.00 Office Supplies	624	900	900	10	0	900	900
44315.00 Office Equipment	0	150	150	0	0	250	250
44320.00 Cleaning Supplies	360	750	750	0	0	750	750
44330.00 Recreation Supplies	10,391	15,000	15,000	20	0	15,000	15,000
44335.00 Facility Use Rental	0	0	0	0	0	-	
44340.00 Officials & Instructors	15,290	20,000	20,000	858	0	1,000	1,000
44360.00 Special Events	495	750	750	0	0	750	750
44380.00 Concessions	1,993	3,000	3,000	0	0	2,750	2,750
44390.00 Concession Equipment	0	500	500	0	0	500	500
44500.00 Tools & Equipment	1,100	1,500	1,500	0	0	1,500	1,500
44501.00 Safety Equip/Supplies	635	1,000	1,000	90	0	1,000	1,000
44510.00 Computer Software/Hardware	2,745	1,300	1,300	649	0	1,400	1,400
44600.00 Repair Parts	109	1,700	1,700	0	0	1,000	1,000
44700.00 Gasoline	3,085	3,500	3,500	508	0	3,500	3,500
45900.00 Sand & Salt	280	500	500	86	0	500	500
45910.00 Street Rock	0	500	500	0	0	7,500	7,500
46000.00 Equipment Maintenance & Repair	258	500	500	27	0	500	500
46200.00 Vehicle Repair And Maintenance	0	0	0	0	0	-	-
46400.00 Building Improvemts/Maint	582	2,000	2,000	40	0	2,000	2,000
46700.00 Radio Equipment	0	0	0	0	0	-	-
47100.00 Park Maintenance	3,961	7,500	7,500	2,886	0	7,500	7,500
47150.00 BallField Maint, Repair, Suppl	4,271	9,000	9,000	64	0	9,000	9,000
47200.00 Grass Seed, Weed Cont, Fertil	1,268	2,500	2,500	0	0	2,500	2,500
47510.00 Landscaping	108	500	500	0	0	500	500
47650.00 Seasonal Decorations & Banners	524	0	0	0	0	-	
48400.00 Refunds And Reimbursements	0	400	400	0	0	-	
48600.00 Sales Tax Payable	251	0	0	0	0	300	300
COMMODITIES	51,139	76,450	76,450	5,937	0	64,100	64,100
Acct Class: CONT CONTRACTUAL							
41195.00 Work Comp under Minimum	0	0	0	0	0	-	
41200.00 Travel & Entertainment	426	750	750	0	0	750	

BUDGET WORKSHEET

City of De Soto

Month: 1/31/2017 Fund: 0101 - General Fund Expenditures Dept: 600 PARKS Acct Class: CONT CONTRACTUAL	Prior	Current Year		(6)		(7)	
	Year Actual	Original Budget	Amended Budget	Actual January	Estimated Total	Requested	Recommended
41210.00 Meals & Refreshments	0	150	150	0	0	150	150
41300.00 Charitable cont & Gifts	0	0	0	0	0	-	-
42050.00 Utilities	13,450	18,000	18,000	1,634	0	17,000	17,000
42100.00 Uniform Fees	130	1,100	1,100	0	0	750	750
42200.00 Printing And Advertisements	0	400	400	0	0	400	400
42400.00 Park Board Expenses	0	0	0	0	0	-	-
43000.00 Dues & Membership Fees	576	600	600	160	0	750	750
43700.00 Training/School	350	750	750	0	0	750	750
43850.00 Wilderness Park Impvmts	0	0	0	0	0	-	-
43851.00 83RD & Killcreek Planting	0	0	0	0	0	-	-
44020.00 Contractual Bldg Maint&Repair	0	500	500	0	0	500	500
44030.00 Contractual Equip Maint&Repair	0	0	0	0	0	-	-
44040.00 Contract Vehicle Maint&Repair	327	500	500	0	0	500	500
44060.00 Shop Maint & Repair	0	0	0	0	0	-	-
44200.00 Equipment Lease & Rentals	2,683	4,900	4,900	295	0	4,900	4,900
44220.00 Misc contractual services	1,634	5,000	5,000	420	0	5,000	5,000
45700.00 Mowing Contract	26,700	32,000	32,000	0	0	35,000	35,000
CONTRACTUAL	46,276	64,650	64,650	2,509	0	66,450	65,700
Acct Class: EXPE EXPENSES							
42640.00 Friends of the Park Project	0	0	0	0	0		
49800.00 Previous YR Expenses	0	0	0	2,051	0		
49998.00 Transfer Electric Utility	0	0	0	0	0		28,380
EXPENSES	0	0	0	2,051	0	0	28,380
Acct Class: FF FRANCHISE FEES							
44242.00 Park Improvements-Grant Relate	0	0	0	0	0		
FRANCHISE FEES	0	0	0	0	0	0	0
Acct Class: PER PERSONNEL SERVICES							
41100.00 Salaries & Waqes	135,360	138,459	138,459	21,228	0	160,000	166,657
41110.00 Overtime	5,183	4,854	4,854	872	0	6,000	5,100
41135.00 HSA	0	0	0	0	0	-	-
41140.00 FICA/Medicare	9,730	10,963	10,963	1,514	0	15,000	13,139
41150.00 KPERS	12,324	13,469	13,469	1,750	0	20,000	16,365
41170.00 SUTA	0	0	0	0	0	-	-
PERSONNEL SERVICES	162,597	167,745	167,745	25,364	0	201,000	# 201,262
PARKS	293,197	336,341	336,341	53,602	0	359,930	# 359,442
Total Expenditures	293,197	336,341	336,341	62,190	0	359,930	# 359,442

Fund 101 General Fund Expenditures

Department 700 – Pool

The Pool budget for 2018 is nearly identical to that of 2017, with no anticipated deviations from past practices. There will be a need to repaint the pool in 2018, which is tentatively budgeted within the capital improvements fund at \$55,000.

Line-Item Details

Line Item #	Title	Use of Funds
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 Computers and 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 January	Estimated Total	(6)	(7)
		Original Budget	Amended Budget			Requested	Recommended
Month: 1/31/2017							
Fund: 0101 - General Fund							
Expenditures							
Dept: 700 POOL							
Acct Class: CAP CAPITAL OUTLAY							
47000.00 Capital Improvement	0	0	0	0	0		
47620.00 Aquatic Ctr Maint Contingency	3,997	7,500	7,500	0	0	7,500	7,500
48000.00 Capital Outlay	0	0	0	0	0		
CAPITAL OUTLAY	3,997	7,500	7,500	0	0	7,500	7,500
Acct Class: COMM COMMODITIES							
44310.00 Office Supplies	462	500	500	0	0	600	600
44320.00 Cleaning Supplies	1,062	1,000	1,000	0	0	1,300	1,300
44340.00 Officials & Instructors	0	0	0	0	0	-	-
44350.00 Chemicals	14,371	23,000	23,000	0	0	23,000	23,000
44360.00 Special Events	340	500	500	0	0	600	600
44380.00 Concessions	8,499	10,000	10,000	0	0	10,000	10,000
44390.00 Concession Equipment	0	750	750	0	0	500	500
44500.00 Tools & Equipment	285	1,100	1,100	0	0	1,000	1,000
44501.00 Safety Equip/Supplies	640	1,250	1,250	0	0	1,000	1,000
44510.00 Computer Software/Hardware	2,021	1,300	1,300	649	0	3,100	3,100
44600.00 Repair Parts	3	1,000	1,000	0	0	500	500
46000.00 Equipment Maintenance & Repair	216	1,500	1,500	0	0	1,500	1,500
46400.00 Building Improvments/Maint	469	10,000	10,000	0	0	10,000	8,000
47400.00 Pool Maintenance	15,540	5,000	5,000	0	0	5,000	5,000
47500.00 Pool Supplies	592	1,000	1,000	0	0	1,000	1,000
47510.00 Landscaping	0	500	500	0	0	500	500
48400.00 Refunds And Reimbursements	0	0	0	0	0	-	-
48600.00 Sales Tax Payable	919	1,500	1,500	0	0	1,500	1,500
COMMODITIES	45,419	59,900	59,900	649	0	61,100	59,100
Acct Class: CONT CONTRACTUAL							
41210.00 Meals & Refreshments	158	300	300	0	0	300	300
42050.00 Utilities	14,664	21,000	21,000	342	0	18,500	18,500
42100.00 Uniform Fees	2,569	3,500	3,500	0	0	3,500	3,500
42200.00 Printing And Advertisements	154	0	0	0	0	-	-
43000.00 Dues & Membership Fees	410	750	750	0	0	750	750
43700.00 Training/School	-254	1,000	1,000	0	0	1,000	1,000
44200.00 Equipment Lease & Rentals	0	500	500	0	0	500	500
44220.00 Misc contractual services	438	1,500	1,500	0	0	1,500	1,500
CONTRACTUAL	18,139	28,550	28,550	342	0	26,050	26,050
Acct Class: EXPE EXPENSES							
44381.00 Concession Shortage	0	0	0	0	0		

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year		Actual January	Estimated Total	(6)	(7)
		Original Budget	Amended Budget			Requested	Recommended
Month: 1/31/2017							
Fund: 0101 - General Fund							
Expenditures							
Dept: 700 POOL							
Acct Class: EXPE EXPENSES							
44382.00 Admissions Shortage	0	0	0	0	0		
49800.00 Previous YR Expenses	0	0	0	449	0		
EXPENSES	0	0	0	449	0	0	0
Acct Class: PER PERSONNEL SERVICES							
41100.00 Salaries & Wages	154,494	190,291	190,291	3,772	0	190,000	192,042
41110.00 Overtime	4,533	3,520	3,520	163	0	5,000	4,684
41135.00 HSA	0	0	0	0	0	-	
41140.00 FICA/Medicare	12,115	14,826	14,826	288	0	15,000	15,050
41150.00 KPERS	4,966	5,478	5,478	333	0	5,800	5,775
41170.00 SUTA	0	0	0	0	0	-	
PERSONNEL SERVICES	176,108	214,115	214,115	4,556	0	215,800	217,550
POOL	243,663	310,065	310,065	5,996	0	310,450	310,200
Total Expenditures	243,663	310,065	310,065	5,996	0	310,450	310,200

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 2018 budget shows slight decreases in both revenues and expenses for this fund, which is a reflection of the implementation of the vehicle and equipment replacement program.

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

	Prior Year Actual	Current Year		Actual February	Estimated Total	(6) Requested	(7) Recommended
		Original Budget	Amended Budget				
Month: 2/28/2017							
Fund: 0800 - Internal Service							
Revenues							
Dept: 000							
Acct Class: REV REVENUES							
38001.00 Shop Maint & Repair - Streets	80,631	115,200	115,200	14,076	0	115,200	115,200
38003.00 Shop Maint & Repair - Parks	0	0	0	0	0		
38004.00 Shop Maint & Repair - Water	20,026	28,000	28,000	3,496	0	25,000	25,000
38005.00 Shop Maint & Repair - Sewer	4,743	8,000	8,000	828	0	7,000	7,000
REVENUES	105,400	151,200	151,200	18,400	0	147,200	147,200
Dept: 000	105,400	151,200	151,200	18,400	0	147,200	147,200
Total Revenues	105,400	151,200	151,200	18,400	0	147,200	147,200
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	0	0		
44350.00 Chemicals	1,868	2,000	2,000	212	0	2,000	2,000
44500.00 Tools & Equipment	4,684	15,000	15,000	1,695	0	12,000	12,000
44501.00 Safety Equip/Supplies	0	0	0	0	0	500	500
44510.00 Computer Software/Hardware	1,800	0	0	1,200	0	1,800	1,800
44600.00 Repair Parts	70,940	95,000	95,000	11,483	0	95,000	95,700
44700.00 Gasoline	25	0	0	0	0	-	-
44701.00 Diesel Fuel	20,868	34,000	34,000	2,705	0	30,000	30,000
44702.00 Shop Bulk Oil & Lubricants	594	0	0	0	0		
46000.00 Equipment Maintenance & Repair	498	1,000	1,000	0	0	1,000	1,000
46400.00 Building Improvements/Maint	0	0	0	0	0	-	-
46700.00 Radio Equipment	0	0	0	0	0	-	-
COMMODITIES	101,277	147,000	147,000	17,295	0	142,300	143,000
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	342	1,000	1,000	0	0	1,000	1,000
44200.00 Equipment Lease & Rentals	1,073	2,500	2,500	0	0	2,500	2,500
44220.00 Misc contractual services	0	500	500	0	0	500	500
CONTRACTUAL	1,415	4,200	4,200	0	0	4,200	4,200
Acct Class: EXPE EXPENSES							
49800.00 Previous YR Expenses	0	0	0	1,237	0		
EXPENSES	0	0	0	1,237	0	0	0
Dept: 000	102,692	151,200	151,200	18,532	0	146,500	147,200
Total Expenditures	102,692	151,200	151,200	18,532	0	146,500	147,200

Fund 201 - Law Enforcement

Law Enforcement Fund Highlights are as follows:

1. We are projecting a cash balance of just under \$49,000 in the Law Enforcement fund by the end of 2017.
2. The 2018 revenues are slightly less than the expected expenses for the fund, so the cash balance will fall slightly to around \$40,000 by the end of 2018.
3. Assuming we maintain a flat mill levy for the fund in future years, fund balance projections remain above \$25,000.
4. We have received a proposed Sheriff's Contract for 2018, which includes a modest 2.28% increase from \$459,178 in 2017 to \$469,664 in 2018.
5. I am projecting a mill rate for Law Enforcement of 5.872, down from 6.55 in 2017 – a reduction of 0.68 mills.
6. Approximately \$5,000 of law enforcement services are for De Soto Days, and will be paid from the law enforcement fund.

BUDGET WORKSHEET

City of De Soto

	Pror Year Actual	----- Original Budget	Amende Budget	Current Year Actual January	----- Estimated Total	(6) Requested	(7) Recommended
Month: 1/31/2017							
Fund: 0201 - Law Enforcement Fund							
Revenues							
Dept: 000							
Acct Class: REV REVENUES							
39999.00 Transfer In	0	0	0	0	0		
REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Acct Class: TAX TAXES							
31100.00 Ad Valorem	414,292	435,522	435,522	237,525	0	448,588	425,000
31101.00 Delinquent Real Estate Taxes	4,549	4,863	4,863	797	0	4,900	4,900
31450.00 M & E Slider	0	0	0	0	0		
31500.00 Motor Vehicle Tax	38,104	37,484	37,484	7,445	0	38,608	39,758
31550.00 Telecom	0	0	0	0	0		
31600.00 Recreational Vehicle Tax	492	430	430	84	0	500	496
31610.00 Watercraft	159	0	0	144	0	164	-
31650.00 16/20M Vehicle Tax	110	103	103	70	0	110	1,343
31660.00 Commercial Vehicle Tax	1,298	1,330	1,330	163	0	1,370	85
31801.00 Delinquent Personal Taxes	434	0	0	6	0	-	-
32110.00 LAVTR	0	0	0	0	0		
TAXES	<u>459,438</u>	<u>479,732</u>	<u>479,732</u>	<u>246,234</u>	<u>0</u>	<u>494,240</u>	<u>471,582</u>
Dept: 000	<u>459,438</u>	<u>479,732</u>	<u>479,732</u>	<u>246,234</u>	<u>0</u>	<u>494,240</u>	<u>471,582</u>
Total Revenues	<u>459,438</u>	<u>479,732</u>	<u>479,732</u>	<u>246,234</u>	<u>0</u>	<u>494,240</u>	<u>471,582</u>
Expenditures							
Dept: 000							
Acct Class: CAP CAPITAL OUTLAY							
49700.00 Contingency	0	4,000	4,000	0	0	4,000	4,000
CAPITAL OUTLAY	<u>0</u>	<u>4,000</u>	<u>4,000</u>	<u>0</u>	<u>0</u>	<u>4,000</u>	<u>4,000</u>
Acct Class: EXPE EXPENSES							
47700.00 Payment To Johnson Co Sheriff	453,153	461,974	461,974	0	0	470,000	475,000
49800.00 Previous YR Expenses	0	0	0	0	0		
49999.00 Transfer Out	0	0	0	0	0		
EXPENSES	<u>340,290</u>	<u>461,974</u>	<u>461,974</u>	<u>0</u>	<u>0</u>	<u>470,000</u>	<u>475,000</u>
Dept: 000	<u>340,290</u>	<u>465,974</u>	<u>465,974</u>	<u>0</u>	<u>0</u>	<u>474,000</u>	<u>479,000</u>
Total Expenditures	<u>340,290</u>	<u>465,974</u>	<u>465,974</u>	<u>0</u>	<u>0</u>	<u>474,000</u>	<u>479,000</u>

Fund 301 - Debt Service

Debt Service Fund highlights are as follows:

1. The Debt Service fund is projected to end 2017 with a balance of just over \$900,000. 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.
2. We have 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.
3. Acting on the advice of our financial advisors, we have elected to re-finance the 2009A and 2010A bond issues in 2017, which will result in an estimated savings of around \$330,000.
4. The 2018 budget shows a \$160,000 amount for “targeted debt reduction”, in case we elect to pay down existing debt in advance of its maturity.
5. For 2018, and in the 2019 projections, the transfer into the debt service fund from the water fund has been reduced by \$225,000 each year. This, along with the \$160,000 mentioned above, will have the effect of reducing the fund balance to around \$350,000 by the end of 2019.
6. Future projections for the debt service fund show new debt issues in 2019 and 2020 totaling \$2.5Million to implement capital improvements priorities. This will be a topic of discussion during the capital improvement planning in the fall of 2017 and during the 2019 budget deliberations next year.

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: 1/31/2017							
Fund: 0301 - Debt Services Revenues							
Dept: 000							
Acct Class: INT INTEREST							
36112.00 Interest Earnings	6,044	5,000	5,000	433	0	5,000	5,000
36113.00 Capitalized Interest	0	0	0	0	0		
INTEREST	6,044	5,000	5,000	433	0	5,000	5,000
Acct Class: REV REVENUES							
32170.00 Build America Bonds Rebate	13,896	13,822	13,822	0	0	13,896	13,896
35114.00 Bond Proceeds	0	0	0	0	0		
35128.00 Recovery Zone Bond Rebate	30,910	30,744	30,744	0	0	30,910	30,910
39983.00 Transfer From General	0	0	0	0	0		
39984.00 Transfer from Capital Improvem	500,276	0	0	0	0		35,000
39985.00 Transfer From 2002B Bond	0	0	0	0	0		
39988.00 Transfer 2005a	0	0	0	0	0		
39989.00 Transfer from 2004a	0	0	0	0	0		
39990.00 Transfer from Water	150,275	389,853	389,853	0	0	388,676	163,676
39991.00 Transfer from Sewer	70,000	140,000	140,000	0	0	140,000	140,000
39994.00 Transfer from Special Parks	0	0	0	0	0		
39995.00 Transfer from Special Hwy	35,000	35,000	35,000	0	0	35,000	35,000
39996.00 Transfer from Water Dev	30,000	25,000	25,000	0	0	35,000	35,000
39997.00 Transfer from Capital Projects	20,000	35,000	35,000	0	0	35,000	-
39998.00 Transfer from Sewer Dev	20,000	30,000	30,000	0	0	30,000	20,000
39999.00 Transfer In	0	0	0	0	0		
REVENUES	870,357	699,419	699,419	0	0	708,482	473,482
Acct Class: TAX TAXES							
31100.00 Ad Valorem	446,665	328,455	328,455	179,145	0	338,309	357,544
31101.00 Delinquent Real Estate Taxes	4,891	5,300	5,300	785	0	5,000	5,000
31350.00 City Add'l Sales Tax	474,829	405,000	405,000	47,509	0	480,000	480,000
31450.00 M & E Slider	0	0	0	0	0		
31500.00 Motor Vehicle Tax	41,706	40,417	40,417	8,027	0	41,630	29,984
31550.00 Telecom	0	0	0	0	0		
31600.00 Recreational Vehicle Tax	530	464	464	90	0	550	374
31610.00 Watercraft	171	0	0	156	0	170	-
31650.00 16/20M Vehicle Tax	129	111	111	75	0	130	1,013
31660.00 Commercial Vehicle Tax	1,405	1,434	1,434	176	0	1,477	64
31800.00 Specials	3,630	3,111	3,111	938	0	3,700	3,700
31801.00 Delinquent Personal Taxes	452	0	0	6	0	-	-
31802.00 Delinquent Specials	632	100	100	0	0	100	100
31803.00 Specials - Traffic Signal	5,056	5,065	5,065	3,412	0	5,065	5,065

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: 1/31/2017							
Fund: 0301 - Debt Services							
Revenues							
Dept: 000							
Acct Class: TAX TAXES							
31804.00 Specials - Cherokee Woods	0	0	0	0	0		
TAXES	980,096	789,457	789,457	240,319	0	876,130	882,844
Dept: 000	1,856,497	1,493,876	1,493,876	240,752	0	1,589,612	1,361,326
Total Revenues	1,856,497	1,493,876	1,493,876	240,752	0	1,589,612	1,361,326
Expenditures							
Dept: 000							
Acct Class: CAP CAPITAL OUTLAY							
46800.00 Land	0	0	0	0	0		
CAPITAL OUTLAY	0	0	0	0	0	0	0
Acct Class: EXPE EXPENSES							
48200.00 Bond Principal	865,000	747,020	747,020	0	0	895,000	895,000
48300.00 Interest & Fees	705,414	688,201	688,201	0	0	670,404	670,404
48450.00 Chreokee Woods Special Assessm	0	0	0	0	0		
48451.00 Traffic Signal Special Asml	0	0	0	0	0		
48452.00 Targeted Debt Reduction	0...	0	0	0	0 0	-	160,000
49999.00 Transfer Out	0	0	0	0	0		
EXPENSES	1,570,414	1,435,221	1,435,221	0	0	1,565,404	1,725,404
Dept: 000	1,570,414	1,435,221	1,435,221	0	0	1,565,404	1,725,404
Total Expenditures	1,570,414	1,435,221	1,435,221	0	0	1,565,404	1,725,404

ENTERPRISE FUNDS

Fund 501 - Water

Water Fund highlights are as follows:

1. Last year's water rate increase is projected to have a \$200,000 positive impact on the fund balance, which is roughly equal to the increase in transfer to the debt service to cover the 2015 bond payments.
2. An inflationary rate increase of 3.5% is included in the 2018 budget to account for corresponding projected increases in commodity, personnel, and contractual services.
3. 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
49000	Lease Purchase Payments	Lease purchase payments fund leases on contractor equipment items. For 2018 this includes the following: \$7,505 for a backhoe, and \$8,376 for a mini-excavator.
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 2018, this amount includes the following: \$11,669 for 2016 F550 Truck

BUDGET WORKSHEET

City of De Soto

	Prior	Current Year			(6)	(7)	
	Year Actual	Original Budget	Amende Budget	Actual January	Estimated Total	Requested	Recommended
Month: 1/31/2017							
Fund: 0501 - Water Fund							
Revenues							
Dept: 000							
Acct Class: REV REVENUES							
32140.00 Water Sales Tax	51,435	44,300	44,300	3,818	0	45,300	56,000
34112.00 Collections Recovered	463	500	500	0	0	500	500
34231.00 EPS Fees	0	0	0	0	0		-
34541.00 Water Service Charge	1,530,390	1,453,289	1,453,289	115,544	0	1,509,600	1,531,800
34550.00 Bulk Water Sales	7,302	2,500	2,500	126	0	4,000	4,000
34560.00 Kansas Setoff Program	3,696	4,000	4,000	132	0	4,000	4,000
34571.00 Connection/Reconnect Fees	4,962	5,000	5,000	420	0	5,000	5,000
34572.00 Water Meter Purchase	17,180	15,000	15,000	880	0	15,000	15,000
34581.00 Late Payment Penalties	15,301	11,340	11,340	1,136	0	11,340	11,340
39999.00 Transfer In	0	0	0	0	0		
REVENUES	1,630,729	1,535,929	1,535,929	122,056	0	1,594,740	1,627,640
Acct Class: SALE SALES							
37100.00 Reimbursed Fees	0	0	0	0	0		
37200.00 Insurance Proceeds	0	0	0	0	0		
37500.00 Sale Of Assets	0	0	0	0	0		
SALES	0	0	0	0	0	0	0
Dept: 000	1,630,729	1,535,929	1,535,929	122,056	0	0	0
Total Revenues	1,630,729	1,535,929	1,535,929	122,056	0	1,594,740	1,627,640

BUDGET WORKSHEET

City of De Soto

Month: 1/31/2017 Fund: 0501 - Water Fund Expenditures Dept: 000 Acct Class: CAP CAPITAL OUTLAY	Prior	Current Year			(6)	(7)	
	Year Actual	Original Budget	Amende Budget	Actual January	Estima Total	Requested	Recommended
48000.00 Capital Outlay	0	0	0	0	0		
49000.00 Lease Purchase Payments	11,669	11,669	11,669	11,669	0	11,669	15,881
CAPITAL OUTLAY	11,669	11,669	11,669	11,669	0	11,669	15,881
Acct Class: COMM COMMODITIES							
44310.00 Office Supplies	1,195	2,000	2,000	0	0	2,000	1,000
44315.00 Office Equipment	396	1,000	1,000	0	0	1,000	500
44320.00 Cleaning Supplies	250	300	300	0	0	300	300
44350.00 Chemicals	105,459	120,000	120,000	4,007	0	120,000	120,000
44400.00 Taxes And Licenses	0	0	0	0	0	-	
44500.00 Tools & Equipment	11,204	21,000	21,000	0	0	21,000	15,000
44501.00 Safety Equip/Supplies	3,984	5,000	5,000	0	0	5,000	4,000
44502.00 Distribution Parts & Supplies	35,045	70,000	70,000	6,086	0	70,000	60,000
44503.00 New Meter Install	0	20,000	20,000	0	0	20,000	15,000
44504.00 Replacement Meters	9,440	20,000	20,000	0	0	20,000	20,000
44510.00 Computer Software/Hardware	2,249	800	800	0	0	800	800
44600.00 Repair Parts	2,190	9,000	9,000	0	0	9,000	4,000
44700.00 Gasoline	6,066	13,000	13,000	516	0	13,000	10,000
45910.00 Street Rock	241	5,000	5,000	0	0	5,000	5,000
46000.00 Equipment Maintenance & Repair	473	9,000	9,000	109	0	9,000	8,000
46200.00 Vehicle Repair And Maintenance	0	1,000	1,000	0	0	1,000	400
46300.00 Street Sign & Posts	0	0	0	0	0	-	-
46400.00 Building Improvements/Maint	4,325	7,500	7,500	0	0	7,500	5,000
46700.00 Radio Equipment	0	0	0	0	0	-	
47200.00 Grass Seed, Weed Cont, Fertil	118	600	600	0	0	600	600
48400.00 Refunds And Reimbursements	0	0	0	0	0	-	
48500.00 Water Protection Fee	6,273	6,000	6,000	1,312	0	6,500	6,500
48550.00 Water Assurance Fund	2,615	2,400	2,400	4,028	0	2,700	3,000
48600.00 Sales Tax Payable	47,654	48,000	48,000	4,382	0	50,000	56,000
48700.00 Sampling & Testing	3,628	10,000	10,000	602	0	10,000	6,000
48900.00 Clean Drinking Water Fee	3,673	4,500	4,500	1,230	0	4,500	4,000
COMMODITIES	246,478	376,100	376,100	22,272	0	378,900	345,100
Acct Class: CONT CONTRACTUAL							
41195.00 Work Comp under Minimum	0	0	0	0	0		
41196.00 Utility Assistance	2,000	3,000	3,000	0	0	3,000	3,000
41210.00 Meals & Refreshments	318	300	300	0	0	300	300
41300.00 Charitable cont & Gifts	0	0	0	0	0		

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	-----Current Year-----		Actual January	Estima Total	(6)	(7)
		Original Budget	Amende Budget			Requested	Recommended
Month: 1/31/2017							
Fund: 0501 - Water Fund							
Expenditures							
Dept: 000							
Acct Class: CONT CONTRACTUAL							
42000.00 Postage & Freight	9,549	10,000	10,000	608	0	10,000	10,000
42050.00 Utilities	135,124	190,000	190,000	12,003	0	160,000	150,000
42100.00 Uniform Fees	1,897	3,000	3,000	0	0	3,000	2,500
42150.00 Bad Check Replacements	0	0	0	0	0	-	
42200.00 Printing And Advertisements	1,691	2,500	2,500	0	0	2,500	2,500
42250.00 Liability Insurance	24,994	19,500	19,500	0	0	26,000	22,000
42900.00 Lawsuits & Settlements	0	0	0	0	0	-	
43000.00 Dues & Membership Fees	1,065	1,500	1,500	0	0	1,500	1,500
43500.00 Data Processing Services	0	2,500	2,500	0	0	2,500	1,000
43700.00 Training/School	2,908	3,500	3,500	0	0	3,500	3,500
44020.00 Contractual Bldg Maint&Repair	1,044	3,500	3,500	0	0	3,500	2,000
44030.00 Contractual Equip Maint&Repair	51,280	90,000	90,000	0	0	90,000	70,000
44040.00 Contract Vehicle Maint&Repair	813	4,000	4,000	0	0	4,000	3,500
44060.00 Shop Maint & Repair	20,674	28,000	28,000	1,083	0	28,000	25,000
44070.00 Line Maint & Repair	0	30,000	30,000	0	0	30,000	20,000
44080.00 Bad Debt Collection Fees	0	0	0	0	0	-	
44200.00 Equipment Lease & Rentals	1,644	4,300	4,300	132	0	4,300	4,300
44220.00 Misc contractual services	12,495	25,000	25,000	0	0	25,000	25,000
45700.00 Mowing Contract	450	0	0	0	0	-	
CONTRACTUAL	267,946	420,600	420,600	13,826	0	397,100	346,100
Acct Class: EXPE EXPENSES							
41205.00 Insurance Claims	0	0	0	0	0		-
42360.00 Water Right 38	0	0	0	0	0		-
49800.00 Previous YR Expenses	0	0	0	8,668	0		-
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	150,275	389,853	389,853	0	0	388,676	388,676
49998.00 Transfer to Electric Utility Fund	0	0	0	0	0		11,669
49999.00 Transfer Out	0	0	0	0	0		
EXPENSES	190,275	429,853	429,853	8,668	0	428,676	440,345
Acct Class: PER PERSONNEL SERVICES							
41100.00 Salaries & Wages	340,435	334,216	334,216	24,999	0	365,436	365,436
41110.00 Overtime	54,217	41,437	41,437	3,183	0	37,580	37,580
41140.00 FICA/Medicare	28,740	28,738	28,738	2,027	0	30,896	30,896
41150.00 KPERS	36,272	38,242	38,242	2,377	0	41,114	41,114
41170.00 SUTA	0	0	0	0	0	-	-
PERSONNEL SERVICES	459,664	442,633	442,633	32,586	0	475,027	475,027

BUDGET WORKSHEET

City of De Soto

Month: 1/31/2017 Fund: 0501 - Water Fund Expenditures Dept: 000	Prior	-----		Current Year	-----		(6)	(7)
	Year Actual	Original Budget	Amende Budget	Actual January	Estima Total	Requested	Recommended	
Dept: 000	1,176,032	1,680,855	1,680,855	89,021	0	1,691,371	1,622,452	
Dept: 300 EMPLOYEE BENEFITS								
Acct Class: PER PERSONNEL SERVICES								
41135.00 HSA	8,945	11,750	11,750	828	0	10,250	10,250	
41156.00 AFLAC	0	0	0	0	0	-	-	
41160.00 Health/Accident Insurance	56,319	54,719	54,719	5,147	0	78,763	78,763	
41170.00 SUTA	362	400	400	0	0	400	400	
41190.00 Workers Compensation	7,389	9,097	9,097	7,485	0	9,422	9,422	
PERSONNEL SERVICES	73,015	75,966	75,966	13,460	0	98,835	98,835	
EMPLOYEE BENEFITS	73,015	75,966	75,966	13,460	0	98,835	98,835	
Total Expenditures	1,249,047	1,756,821	1,756,821	102,481	0	1,790,207	1,721,288	

Fund 502 - Sewer

Sewer Fund highlights are as follows:

1. There is a 5% rate increase included in the 2018 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 decreased from about \$623,000 in 2017 to \$610,000 in 2018.
3. 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 11% of the operating budget by 2021. 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 2018 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.
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 2018 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.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	----- Original Budget	Amende Budget	Current Year Actual January	----- Estimated Total	(6) Requested	(7) Recommended
Month: 1/31/2017							
Fund: 0502 - Sewer Fund							
Revenues							
Dept: 000							
Acct Class: REV REVENUES							
34540.00 Sunflower Service Charge	0	0	0	0	0	-	-
34542.00 Sewer Charges	468,167	470,723	470,723	40,034	0	510,000	532,875
34571.00 Connection/Reconnect Fees	500	1,500	1,500	0	0	1,500	1,500
34574.00 Private/Public Sewer Inspectio	100	300	300	0	0	300	300
34581.00 Late Payment Penalties	6,224	5,350	5,350	490	0	5,350	5,350
39999.00 Transfer In	0	0	0	0	0		-
REVENUES	474,991	477,873	477,873	40,524	0	517,150	540,025
Acct Class: SALE SALES							
37100.00 Reimbursed Fees	0	0	0	0	0		-
37200.00 Insurance Proceeds	0	0	0	0	0		-
SALES	0	0	0	0	0	0	0
Dept: 000	474,991	477,873	477,873	40,524	0	517,150	540,025
Total Revenues	474,991	477,873	477,873	40,524	0	517,150	540,025

BUDGET WORKSHEET

City of De Soto

Month: 1/31/2017 Fund: 0502 - Sewer Fund Expenditures Dept: 000 Acct Class: CAP CAPITAL OUTLAY	Prior Year	Current Year		Actual January	Estimated Total	(6)	(7)
	Actual	Original Budget	Amended Budget			Requested	Recommended
49000.00 Lease Purchase Payments	0	16,675	16,675	16,675	0	16,675	-
CAPITAL OUTLAY	0	16,675	16,675	16,675	0	16,675	0
Acct Class: COMM COMMODITIES							
44310.00 Office Supplies	603	1,000	1,000	0	0	500	500
44315.00 Office Equipment	0	1,000	1,000	0	0	600	600
44320.00 Cleaning Supplies	0	100	100	0	0	100	100
44350.00 Chemicals	32,028	35,000	35,000	423	0	35,000	35,000
44500.00 Tools & Equipment	1,771	25,500	25,500	517	0	15,000	10,000
44501.00 Safety Equip/Supplies	543	1,000	1,000	0	0	1,000	1,000
44505.00 Fasteners & Small Parts	376	250	250	15	0	400	400
44510.00 Computer Software/Hardware	0	0	0	0	0	-	1,000
44600.00 Repair Parts	2,948	3,000	3,000	0	0	4,000	4,000
44700.00 Gasoline	2,704	7,000	7,000	217	0	7,000	5,000
46000.00 Equipment Maintenance & Repair	3,661	20,000	20,000	0	0	20,000	10,000
46200.00 Vehicle Repair And Maintenance	0	1,000	1,000	0	0	1,000	1,000
46400.00 Building Improvemts/Maint	414	2,300	2,300	412	0	2,000	2,000
46450.00 Site Upgrades	0	0	0	0	0		-
46700.00 Radio Equipment	0	0	0	0	0		-
47200.00 Grass Seed, Weed Cont, Fertil	0	400	400	0	0	400	-
48400.00 Refunds And Reimbursements	0	0	0	0	0		-
48700.00 Sampling & Testing	6,838	8,000	8,000	736	0	12,000	12,000
COMMODITIES	51,886	105,550	105,550	2,320	0	99,000	82,600
Acct Class: CONT CONTRACTUAL							
41195.00 Work Comp under Minimum	0	0	0	0	0		-
41200.00 Travel & Entertainment	0	0	0	0	0		-
41210.00 Meals & Refreshments	0	100	100	0	0	100	100
41300.00 Charitable cont & Gifts	0	0	0	0	0		-
42050.00 Utilities	109,967	130,000	130,000	9,630	0	130,000	130,000
42100.00 Uniform Fees	731	900	900	0	0	900	800
42200.00 Printing And Advertisements	0	0	0	0	0	-	-
42250.00 Liability Insurance	6,372	6,200	6,200	0	0	6,400	7,000
43000.00 Dues & Membership Fees	1,423	600	600	0	0	1,500	1,500
43500.00 Data Processing Services	0	0	0	0	0		-
43700.00 Training/School	784	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	1,853	13,000	13,000	0	0	13,000	13,000

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	----- Current Year -----		Actual January	Estimated Total	(6)	(7)
		Original Budget	Amended Budget			Requested	Recommended
Month: 1/31/2017							
Fund: 0502 - Sewer Fund							
Expenditures							
Dept: 000							
Acct Class: CONT CONTRACTUAL							
44040.00 Contract Vehicle Maint&Repair	1,654	1,000	1,000	0	0	2,000	1,600
44060.00 Shop Maint & Repair	4,743	8,000	8,000	257	0	8,000	7,000
44120.00 Hauling	21,388	18,000	18,000	760	0	22,000	22,000
44200.00 Equipment Lease & Rentals	1,644	3,800	3,800	132	0	3,000	3,000
44220.00 Misc contractual services	10,800	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	16,409	20,000	20,000	0	0	20,000	20,000
CONTRACTUAL	178,468	217,100	217,100	10,779	0	222,400	221,500
Acct Class: EXPE EXPENSES							
41205.00 Insurance Claims	0	0	0	0	0	-	-
49800.00 Previous YR Expenses	0	0	0	1,366	0	-	-
49994.00 Transfer to General Fund	0	0	0	0	0		-
49995.00 Transfer to Debt Service Fund	70,000	140,000	140,000	0	0	140,000	140,000
49998.00 Transfer to Electric Utility	0	0	0	0	0		16,675
EXPENSES	70,000	140,000	140,000	1,366	0	140,000	156,675
Acct Class: PER PERSONNEL SERVICES							
41100.00 Salaries & Wages	101,888	105,176	105,176	7,619	0	108,851	108,851
41110.00 Overtime	4,234	5,259	5,259	133	0	5,443	5,443
41135.00 HSA	0	0	0	0	0		-
41140.00 FICA/Medicare	8,089	8,447	8,447	596	0	8,743	8,743
41150.00 KPERS	9,977	10,707	10,707	656	0	11,081	11,081
41170.00 SUTA	0	0	0	0	0		-
PERSONNEL SERVICES	124,188	129,589	129,589	9,004	0	134,119	134,119
Dept: 000	424,542	608,914	608,914	40,144	0	612,194	594,894
Dept: 300 EMPLOYEE BENEFITS							
Acct Class: PER PERSONNEL SERVICES							
41135.00 HSA	513	250	250	0	0	250	250
41156.00 AFLAC	0	0	0	0	0	-	-
41160.00 Health/Accident Insurance	14,052	15,404	15,404	1,046	0	12,375	12,375
41170.00 SUTA	131	200	200	0	0	200	200
41190.00 Workers Compensation	2,155	2,226	2,226	2,183	0	2,500	2,500
PERSONNEL SERVICES	16,851	18,080	18,080	3,229	0	15,325	15,325
EMPLOYEE BENEFITS	16,851	18,080	18,080	3,229	0	15,325	15,325
Total Expenditures	441,393	626,994	626,994	43,373	0	627,519	610,219

Fund 503 – Refuse

The City's contract with Honey Creek Disposal expires at the end of 2017. Preliminary discussions with Honey Creek indicate that a significant rate increase can be expected for the new contract. Comparing costs for other providers in other communities, and considering that Honey Creek has not increased their prices in ten years, an increase seems warranted and appropriate. We have included a 25% increase in budget appropriations and revenues to account for the new contract.

BUDGET WORKSHEET

City of De Soto

Month: 1/31/2017 Fund: 0503 - Refuse Fund Revenues Dept: 000 Acct Class: REV REVENUES	Prior Year	Current Year		Actual January	Estimated Total	(6)	(7)
	Actual	Original Budget	Amended Budget			Requested	Recommended
34112.00 Collections Recovered	0	1,000	1,000	0	0		
34115.00 Curbside Recycling	84,360	83,500	83,500	7,125	0	85,500	106,250
34511.00 Refuse Charged Billed	329,988	325,000	325,000	27,942	0	334,000	418,750
34512.00 Fuel Surcharge	0	18,000	18,000	0	0	18,000	15,000
34513.00 Recycling	0	0	0	0	0		
34581.00 Late Payment Penalties	5,473	5,500	5,500	509	0	5,500	7,500
34592.00 Charges For Special Refuse PIC	54	350	350	0	0	300	500
REVENUES	419,875	433,350	433,350	35,576	0	443,300	548,000
Dept: 000	419,875	433,350	433,350	35,576	0	443,300	548,000
Total Revenues	419,875	433,350	433,350	35,576	0	443,300	548,000
Expenditures							
Dept: 000 Acct Class: COMM COMMODITIES							
48400.00 Refunds And Reimbursements	0	0	0	0	0		
COMMODITIES	0	0	0	0	0	0	0
Acct Class: CONT CONTRACTUAL							
42300.00 Refuse Services	325,062	325,000	325,000	27,301	0	328,500	423,000
42310.00 Curbside Recycling	81,613	81,000	81,000	6,851	0	82,227	110,000
42320.00 Fuel Surcharge	0	18,000	18,000	0	0	18,000	15,000
44220.00 Misc contractual services	154	1,400	1,400	0	0	1,000	2,000
CONTRACTUAL	406,829	425,400	425,400	34,152	0	429,727	550,000
Acct Class: EXPE EXPENSES							
44370.00 Scrap	0	0	0	0	0		
49800.00 Previous YR Expenses	0	0	0	0	0		
49999.00 Transfer Out	0	0	0	0	0		
EXPENSES	0	0	0	0	0	0	0
Dept: 000	406,829	425,400	425,400	34,152	0	429,727	550,000
Total Expenditures	406,829	425,400	425,400	34,152	0	429,727	550,000

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 2018, based on our projections for 2017. \$160,830 in revenues are budgeted, most of which will be transferred into debt service (\$35,000), and to the Capital Improvement Fund (\$125,000).

BUDGET WORKSHEET

City of De Soto

Month: 1/31/2017 Fund: 0202 - Special Highway Fund Revenues Dept: 000 Acct Class: REV REVENUES 32130.00 Special Highway Funds	Prior Year	Current Year		Actual January	Estimated Total	(6)	(7)
	Actual	Original Budget	Amended Budget			Requested	Recommended
	160,707	156,710	156,710	41,001	0	160,000	160,830
REVENUES	160,707	156,710	156,710	41,001	0	160,000	160,830
Dept: 000	160,707	156,710	156,710	41,001	0	160,000	160,830
Total Revenues	160,707	156,710	156,710	41,001	0	160,000	160,830
Expenditures							
Dept: 000 Acct Class: COMM COMMODITIES 45800.00 Street Repair Supplies	0	0	0	0	0		
COMMODITIES	0	0	0	0	0	0	0
Acct Class: CONT CONTRACTUAL 44155.00 Road Paving	0	0	0	0	0		
44220.00 Misc contractual services	0	0	0	0	0		
CONTRACTUAL	0	0	0	0	0	0	0
Acct Class: EXPE EXPENSES 49800.00 Previous YR Expenses	0	0	0	0	0		
49994.00 Transfer to General Fund	0	0	0	0	0		
49995.00 Transfer to Debt Service Fund	35,000	35,000	35,000	0	0	35,000	35,000
49996.00 Transfer to Capital Improv Fnd	115,000	130,000	130,000	0	0	125,000	125,000
49999.00 Transfer Out	0	0	0	0	0		
EXPENSES	150,000	165,000	165,000	0	0	160,000	160,000
Dept: 000	150,000	165,000	165,000	0	0	160,000	160,000
Total Expenditures	150,000	165,000	165,000	0	0	160,000	160,000

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 \$25,888, which is about what we received in 2016 and what we are projecting in 2017. Fund expenses total \$25,000 and consist completely of a transfer to the Capital Improvement Fund.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year		Actual January	Estimated Total	(6)	(7)
		Original Budget	Amended Budget			Requested	Recommended
Month: 1/31/2017							
Fund: 0203 - Special Parks Fund							
Revenues							
Dept: 000							
Acct Class: P&Z PLANNING AND ZONING							
34422.00 Kaw Sand CUP Fee	10,000	10,000	10,000	833	0	10,000	10,000
PLANNING AND ZONING FEES	10,000	10,000	10,000	833	0	10,000	10,000
Acct Class: REC RECREATION FEES							
33310.00 Park Fees	2,707	1,500	1,500	908	0	2,000	2,000
RECREATION FEES	2,707	1,500	1,500	908	0	2,000	2,000
Acct Class: REV REVENUES							
39999.00 Transfer In	0	0	0	0	0		
REVENUES	0	0	0	0	0	0	0
Acct Class: SALE SALES							
37400.00 Donations, Gifts, Fundraising	0	0	0	0	0		
SALES	0	0	0	0	0	0	0
Acct Class: TAX TAXES							
31750.00 Liquor Tax Park	13,290	13,000	13,000	0	0	13,888	13,888
TAXES	13,290	13,000	13,000	0	0	13,888	13,888
Dept: 000	25,997	24,500	24,500	1,741	0	25,888	25,888
Total Revenues	25,997	24,500	24,500	1,741	0	25,888	25,888
Expenditures							
Dept: 000							
Acct Class: CAP CAPITAL OUTLAY							
48000.00 Capital Outlay	0	0	0	0	0		
CAPITAL OUTLAY	0	0	0	0	0	0	0
Acct Class: COMM COMMODITIES							
47100.00 Park Maintenance	0	0	0	0	0		
COMMODITIES	0	0	0	0	0	0	0
Acct Class: CONT CONTRACTUAL							
42670.00 Shelter & Playground	0	0	0	0	0		
43600.00 Consulting Services	0	0	0	0	0		
44220.00 Misc contractual services	0	0	0	0	0		
CONTRACTUAL	0	0	0	0	0	0	0
Acct Class: EXPE EXPENSES							
49995.00 Transfer to Debt Service Fund	0	0	0	0	0		
49996.00 Transfer to Capital Improv Fnd	23,000	25,000	25,000	0	0	25,000	25,000
49999.00 Transfer Out	0	0	0	0	0		
EXPENSES	23,000	25,000	25,000	0	0	25,000	25,000
Dept: 000	23,000	25,000	25,000	0	0	25,000	25,000
Total Expenditures	23,000	25,000	25,000	0	0	25,000	25,000

Fund 205 - Transient Guest Tax

Much like year's past, we are projecting transient guest tax revenues of around \$25,000. This revenue is restricted in its use to activities that promote tourism or economic development in the City. We have budgeted expenses of \$24,000, which breaks down as follows:

- \$21,000 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 January	Estimated Total	(6)	(7)
		Original Budget	Amended Budget			Requested	Recommended
Month: 1/31/2017							
Fund: 0205 - Transient Guest Tax							
Revenues							
Dept: 000							
Acct Class: REV REVENUES							
31850.00 Winesong	0	0	0	0	0		
37315.00 Casey's Traffic Study	0	0	0	0	0		
REVENUES	0	0	0	0	0	0	0
Acct Class: TAX TAXES							
32150.00 Transient Guest Tax	24,829	22,000	22,000	14,624	0	23,000	25,000
TAXES	24,829	22,000	22,000	14,624	0	23,000	25,000
Dept: 000	24,829	22,000	22,000	14,624	0	23,000	25,000
Total Revenues	24,829	22,000	22,000	14,624	0	23,000	25,000
Expenditures							
Dept: 000							
Acct Class: CONT CONTRACTUAL							
42500.00 Desoto Days	0	0	0	0	0		
42750.00 Winesong	0	0	0	0	0		
CONTRACTUAL	0	0	0	0	0	0	0
Acct Class: EXPE EXPENSES							
42700.00 Promotion of Tourism	0	0	0	0	0		
42800.00 Economic Development	21,000	21,000	21,000	0	0	21,000	24,000
49800.00 Previous YR Expenses	0	0	0	0	0		
49994.00 Transfer to General Fund	0	0	0	0	0		
49999.00 Transfer Out	0	0	0	0	0		
EXPENSES	21,000	21,000	21,000	0	0	21,000	24,000
Dept: 000	21,000	21,000	21,000	0	0	21,000	24,000
Total Expenditures	21,000	21,000	21,000	0	0	21,000	24,000

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 2018, we have applied for funding for ADA access to the Greatlife area in the community center, and a waterline replacement project on West 83rd Street.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	----- Original Budget	Amended Budget	Current Year Actual January	----- Estimated Total	(6) Requested	(7) Recommended
Month: 1/31/2017							
Fund: 0207 - CDBG							
Revenues							
Dept: 000							
Acct Class: REV REVENUES							
37110.00 Grant Monies	94,194	100,000	100,000	0	0	100,000	100,000
39999.00 Transfer In	0	0	0	0	0		
REVENUES	94,194	100,000	100,000	0	0	100,000	100,000
Acct Class: SALE SALES							
37100.00 Reimbursed Fees	0	0	0	0	0		
SALES	0	0	0	0	0	0	0
Dept: 000	94,194	100,000	100,000	0	0	100,000	100,000
Total Revenues	94,194	100,000	100,000	0	0	100,000	100,000
Expenditures							
Dept: 000							
Acct Class: CONT CONTRACTUAL							
44261.00 CDBG	0	0	0	0	0		
44278.00 2005 CDBG	0	0	0	0	0		
44304.00 Capital Projects	0	0	0	0	0		
CONTRACTUAL	0	0	0	0	0	0	0
Acct Class: EXPE EXPENSES							
49996.00 Transfer to Capital Improv Fnd	94,194	100,000	100,000	0	0	100,000	100,000
49999.00 Transfer Out	0	0	0	0	0		
EXPENSES	94,194	100,000	100,000	0	0	100,000	100,000
Dept: 000	94,194	100,000	100,000	0	0	100,000	100,000
Total Expenditures	94,194	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.

BUDGET WORKSHEET

City of De Soto

	Prior	----- Current Year -----		Actual January	Estimated Total	(6)	(7)
	Year Actual	Original Budget	Amended Budget			Requested	Recommended
Month: 1/31/2017							
Fund: 0209 - Water Development Fee							
Revenues							
Dept: 000							
Acct Class: REV REVENUES							
34573.00 Development Fees	34,700	18,000	18,000	2,600	0	35,000	35,000
REVENUES	<u>34,700</u>	<u>18,000</u>	<u>18,000</u>	<u>2,600</u>	<u>0</u>	<u>35,000</u>	<u>35,000</u>
Dept: 000	<u>34,700</u>	<u>18,000</u>	<u>18,000</u>	<u>2,600</u>	<u>0</u>	<u>35,000</u>	<u>35,000</u>
Total Revenues	<u>34,700</u>	<u>18,000</u>	<u>18,000</u>	<u>2,600</u>	<u>0</u>	<u>35,000</u>	<u>35,000</u>
Expenditures							
Dept: 000							
Acct Class: CONT CONTRACTUAL							
44220.00 Misc contractual services	0	0	0	0	0		
44506.00 Water Facility Study	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							
49800.00 Previous YR Expenses	0	0	0	0	0		
49995.00 Transfer to Debt Service Fund	30,000	25,000	25,000	0	0	35,000	35,000
49996.00 Transfer to Capital Improv Fnd	0	0	0	0	0		
EXPENSES	<u>30,000</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>35,000</u>	<u>35,000</u>
Dept: 000	<u>30,000</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>35,000</u>	<u>35,000</u>
Total Expenditures	<u>30,000</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>35,000</u>	<u>35,000</u>

Fund 210 - Sewer Development Fee

Fees from new Sewer service connections are deposited into this fund, and redirected to debt service. Fund balance has been steady at around \$20,000 to \$30,000. We generally budget to transfer all the yearly revenues from the fund each year, thus leaving the modest fund balance to carry over.

BUDGET WORKSHEET

City of De Soto

	Prior	----- Current Year -----		Actual	Estimated	(6)	(7)
	Year	Original	Amended			January	Total
Month: 1/31/2017	Actual	Budget	Budget				
Fund: 0210 - Sewer Development Fee							
Revenues							
Dept: 000							
Acct Class: REV REVENUES							
34573.00 Development Fees	21,800	15,000	15,000	0	0	30,000	20,000
39999.00 Transfer In	0	0	0	0	0		
REVENUES	21,800	15,000	15,000	0	0	30,000	20,000
Dept: 000	21,800	15,000	15,000	0	0	30,000	20,000
Total Revenues	21,800	15,000	15,000	0	0	30,000	20,000
Expenditures							
Dept: 000							
Acct Class: EXPE EXPENSES							
49995.00 Transfer to Debt Service Fund	20,000	30,000	30,000	0	0	30,000	20,000
49999.00 Transfer Out	0	0	0	0	0		
EXPENSES	20,000	30,000	30,000	0	0	30,000	20,000
Dept: 000	20,000	30,000	30,000	0	0	30,000	20,000
Total Expenditures	20,000	30,000	30,000	0	0	30,000	20,000

Fund 401 - Capital Projects

Excise tax collections are deposited into this fund, and transferred out to Debt Service and Capital Improvements. In 2016, we received a significant excise tax payment that was not budgeted. As a result, the fund balance increased from around \$54,000 at the start of 2016 to more than \$177,000 by year's end.

Because this fund only serves to collect and distribute the excise tax, with no actual expenditures, we are eliminating it from our budgeting and accounting process. Starting in 2018, all excise tax collections will be deposited into the Capital Improvement Fund, and used to fund transportation improvements, as required by the tax pledge. The 2018 budget for Fund 401 therefore includes a transfer of \$127,433 into the Capital Improvements Fund, which will effectively zero out the balance. We will continue to transfer \$35,000 of excise tax collections into the debt service fund.

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year		Actual January	Estimated Total	(6)	(7)
		Original Budget	Amended Budget			Requested	Recommended
Month: 1/31/2017							
Fund: 0401 - Capital Projects Fund							
Revenues							
Dept: 000							
Acct Class: REV REVENUES							
34530.00 TIF Harps Funding Agreement	0	0	0	0	0		
39999.00 Transfer In	0	0	0	0	0		
REVENUES	0	0	0	0	0	0	0
Acct Class: SALE SALES							
37410.00 Boat Ramp Donations	0	0	0	0	0		
SALES	0	0	0	0	0	0	0
Acct Class: TAX TAXES							
31900.00 Excise Tax	137,825	20,000	20,000	0	0	30,000	-
TAXES	137,825	20,000	20,000	0	0	30,000	0
Dept: 000	137,825	20,000	20,000	0	0	30,000	0
Total Revenues	137,825	20,000	20,000	0	0	30,000	0
Expenditures							
Dept: 000							
Acct Class: CONT CONTRACTUAL							
42660.00 Boat Ramp Expenses	0	0	0	0	0		
44155.00 Road Paving	0	0	0	0	0		
44220.00 Misc contractual services	0	0	0	0	0		
44255.00 Mill & Overlay Const	0	0	0	0	0		
44264.00 Lexington Traffic Signal	0	0	0	0	0		
44265.00 83rd St Feasibility Study	0	0	0	0	0		
44266.00 Golden Lane Expenses	0	0	0	0	0		
44284.00 Riverfest Park	0	0	0	0	0		
CONTRACTUAL	0	0	0	0	0	0	0
Acct Class: EXPE EXPENSES							
44540.00 TIF Harps	263	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		
49995.00 Transfer to Debt Service Fund	20,000	35,000	35,000	0	0	35,000	35,000
49996.00 Transfer to Capital Improv Fnd	0	0	0	0	0	120,000	127,433
49999.00 Transfer Out	0	0	0	0	0		
EXPENSES	20,263	35,000	35,000	0	0	155,000	162,433
Dept: 000	20,263	35,000	35,000	0	0	155,000	162,433
Total Expenditures	20,263	35,000	35,000	0	0	155,000	162,433

Fund 305 - Capital Improvement

Capital Improvements Fund highlights include the following:

1. Revenues: Total 2018 revenues for the CIF are \$817,433. This represents a 31% increase over the total 2017 revenues of \$625,609. The main reason for this increase is a transfer of \$127,433 from the Capital Projects fund, which is being eliminated in 2018. That fund saw a \$92,000 excise tax payment from Merck in 2016, which contributed to its larger fund balance. With a projected starting balance of nearly \$260,000, the total 2018 CIF assets are just over \$1.0 Million.
2. Allocations: The 2018 budget allocations total just under \$1,050,000, which exceeds the revenues resulting in a lowering of the projected fund balance at the end of the year to \$62,560.
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 2018. 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 2018 Capital Projects include the following:

Project Name	Cost (\$)
Yearly Road Maintenance Program	\$437,000
91st Street Westward Extension Design	\$150,000
Sunflower Road	\$35,000
Paint Pool	\$55,000
AV Upgrades for Council Room	\$7,500
ADA Access to Greatlife	\$40,000
Annual Sidewalk Program	\$20,000
Soccer Fields - Phase I	\$146,142
Demolition of old Water Plant	\$25,000
Spring Drive Waterline	\$75,000
Lexington Avenue Sewer Service	\$24,000
TOTAL	\$1,014,642.00

BUDGET WORKSHEET

City of De Soto

Month: 1/31/2017 Fund: 0305 - Capital Improvement Fund Revenues Dept: 000 Acct Class: REV REVENUES	Prior Year	Current Year				(6)	(7)
	Actual	Original Budget	Amended Budget	Actual January	Estimated Total	Requested	Recommended
35116.00 Bond Proceeds	0	0	0	0	0		
35121.00 Bond Premium	0	0	0	0	0		
35122.00 CARS Grant	0	0	0	0	0		
35126.00 Aquatic Center Paint	15,000	0	0	0	0		
35130.00 Federal Fund Exchange	139,991	60,000	60,000	0	0	65,000	65,000
37110.00 Grant Monies	941	0	0	0	0		
39900.00 Excise Tax	0	0	0	0		-	35,000
39981.00 Transfer from Gen Property Tax	284,314	272,609	272,609	0	0	300,000	300,000
39982.00 Transfer General Street Dept	73,000	0	0	0	0		
39983.00 Transfer From General	234,339	20,000	20,000	0	0	20,000	20,000
39986.00 Transfer from Elec Utility Fnd	480,434	20,000	20,000	0	0	10,000	20,000
39990.00 Transfer from Water	0	0	0	0	0		
39992.00 Transfer from CDBG	94,194	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	23,000	23,000	23,000	0	0	23,000	25,000
39995.00 Transfer from Special Hwy	115,000	130,000	130,000	0	0	125,000	125,000
39996.00 Transfer from Water Dev	0	0	0	0	0		
39997.00 Transfer from Capital Projects	0	0	0	0	0	125,000	127,433
39998.00 Transfer from Sewer Dev	0	0	0	0	0		
REVENUES	1,460,213	625,609	625,609	0	0	768,000	817,433
Dept: 000	1,460,213	625,609	625,609	0	0	768,000	817,433
Total Revenues	1,460,213	625,609	625,609	0	0	768,000	817,433
Expenditures							
Dept: 000							
Acct Class: CONT CONTRACTUAL							
41400.00 SAAP WP IMPROVEMENTS	11,380	0	0	0	0		
44221.00 CDBG-Sidewalks	94,194	0	0	0	0		
44293.00 2015-2016 Water Plant Improvmt	1,497,793	0	0	2,035	0		
44307.00 2016 Fire Station	35,636	0	0	20,749	0		
44326.00 2015 Road Maintenance	503	0	0	0	0		
44329.00 2016 Road Maintenance	414,279	0	0	0	0		
44332.00 City Hall Capital Improvements	19,072	0	0	0	0		
44333.00 Parks Capital Improvements	3,910	0	0	0	0		
44338.00 2017 CDBG	0	0	0	0	0		
44721.00 Unspecified Capital Improvmt	0	625,609	625,609	0	0	778,000	1,014,642
44722.00 Commerce Drive Crossing	433,484	0	0	0	0		
44723.00 Picnic Tables - Tire Grant	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
CONTRACTUAL	2,510,251	625,609	625,609	22,784	0	778,000	1,014,642

City of De Soto

	Prior Year Actual	----- Current Year -----		Actual January	Estimated Total	(6)	(7)
		Original Budget	Amended Budget			Requested	Recommended
Month: 1/31/2017							
Fund: 0305 - Capital Improvement Fund							
Expenditures							
Dept: 000							
Acct Class: EXPE EXPENSES							
49900.00 Electric Utility Transfer	0	0	0	0	0		
49995.00 Transfer to Debt Service Fund	500,276	0	0	0	0		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	500,276	0	0	0	0	0	35,000
Dept: 000	3,010,527	625,609	625,609	22,784	0	778,000	1,049,642
Total Expenditures	3,010,527	625,609	625,609	22,784	0	778,000	1,049,642

Fund 602 - Electric Utility

The Electric Utility budget for 2018 reflects the year-one implementation 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 2018 budget also includes the first 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 long-term positive effect on the fund.

ELECTRIC UTILITY FUND	2017 Budget	2017 Projection	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Balance	\$ 967,250	\$ 967,250	\$ 1,052,012	\$ 1,218,298	\$ 1,425,611	\$ 1,437,552	\$ 1,458,125
Interest Income	\$ 13,500	\$ 13,500	\$ 10,000	\$ 10,160.00	\$ 10,322.56	\$ 10,508.37	\$ 10,697.52
Lease Purchase Program Revenues			\$ 37,120	\$ 75,987.00	\$ 110,487.00	\$ 147,608.00	\$ 182,554.00
Loan Repayment (vehicles, lease purchases)	\$ 91,261	\$ 91,261	\$ 84,166	\$ 84,166	\$ 59,132	\$ 42,457	\$ -
Repayment of Commerce Project. Transfer from Water			\$ 225,000	\$ 225,000			
TOTAL REVENUES (Less Beginning Bal.)	\$ 104,761	\$ 104,761	\$ 356,286	\$ 395,313	\$ 179,941	\$ 200,573	\$ 193,252
Trucks / Equipment Purchases			\$ 170,000	\$ 178,000	\$ 158,000	\$ 170,000	\$ 160,000
Transfer to Capital Improvement			\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Total Electric Utility Appropriations	\$ 20,000	\$ 20,000	\$ 190,000	\$ 188,000	\$ 168,000	\$ 180,000	\$ 170,000
Ending Balance	\$ 1,052,012	\$ 1,052,012	\$ 1,218,298	\$ 1,425,611	\$ 1,437,552	\$ 1,458,125	\$ 1,481,376

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	Current Year		Actual January	Estimated Total	(6)	(7)
		Original Budget	Amended Budget			Requested	Recommended
Month: 1/31/2017							
Fund: 0602 - Electric Utility Investment Fd							
Revenues							
Dept: 000							
Acct Class: INT INTEREST							
36112.00 Interest Earnings	23,273	13,500	13,500	566	0	10,000	10,000
INTEREST	23,273	13,500	13,500	566	0	10,000	10,000
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 Transfer Water Fund Loan Repymt	11,669	11,669	11,669	11,669	0	11,669	11,669
37170.00 Transfer Gen Fund Loan Repymt	38,184	54,938	54,938	62,918	0	55,823	55,823
37175.00 Transfer Sewer Loan Repayment	0	16,675	16,675	16,675	0	16,675	16,675
39990.00 Transfer from Water	0	0	0	0	0	-	225,000
37185.00 Vehicle Replacement Transfers	0	0	0	0	0	-	37,120
39999.00 Transfer In	0	0	0	0	0		
REVENUES	49,853	83,282	83,282	91,262	0	84,166	346,286
Dept: 000	73,126	96,782	96,782	91,828	0	94,166	356,286
Total Revenues	73,126	96,782	96,782	91,828	0	94,166	356,286
Expenditures							
Dept: 000							
Acct Class: CAP CAPITAL OUTLAY							
46800.00 Land	0	0	0	0	0		
CAPITAL OUTLAY	0	0	0	0	0	0	0
Acct Class: COMM COMMODITIES							
47400.00 Pool Maintenance	0	0	0	0	0		
COMMODITIES	0	0	0	0	0	0	0
Acct Class: CONT CONTRACTUAL							
41400.00 SAAP WP IMPROVEMENTS	0	0	0	0	0		
42900.00 Lawsuits & Settlements	0	0	0	0	0		
44233.00 Sidewalks	0	0	0	0	0		
44264.00 Lexington Traffic Signal	0	0	0	0	0		
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	0	0	0	0	0	0	0
Acct Class: EXPE EXPENSES							
41500.00 PWWSD-Grant Study	0	0	0	0	0		
44296.00 Tornado Siren	0	0	0	0	0		

BUDGET WORKSHEET

City of De Soto

	Prior Year Actual	----- Current Year -----		Actual January	Estimated Total	(6)	(7)
		Original Budget	Amended Budget			Requested	Recommended
Month: 1/31/2017							
Fund: 0602 - Electric Utility Investment Fd							
Expenditures							
Dept: 000							
Acct Class: EXPE EXPENSES							
44312.00 SUNFLOWER REDEVELOPMENT	0	0	0	0	0		
46500.00 Trucks/EquipmentPurchase	123,366	0	0	0	0		170,000
46502.00 Water Pumps-Loan	44,959	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	480,434	13,500	13,500	0	0	10,000	20,000
49999.00 Transfer Out	0	0	0	0	0		
EXPENSES	648,759	13,500	13,500	0	0	10,000	190,000
Dept: 000	648,759	13,500	13,500	0	0	10,000	190,000
Total Expenditures	648,759	13,500	13,500	0	0	10,000	190,000

Fund 211 – Sponsorship

The budget for 2018 is \$3,100 compared to \$3,700 for 2016.

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 \$3,100 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		Actual January	Estimated Total	(6)	(7)
		Original Budget	Amended Budget			Requested	Recommended
Month: 1/31/2017							
Fund: 0211 - Sponsorship Fund							
Revenues							
Dept: 000							
Acct Class: REV REVENUES							
34345.00 Banner Sponsors	2,175	2,000	2,000	0	0	2,000	2,000
34355.00 Team Sponsors	1,050	1,000	1,000	0	0	1,000	1,000
34365.00 Soccer Club	0	0	0	0	0		
34375.00 Vending Concessions	716	700	700	0	0	700	700
34380.00 Vending Sponsorship-Pool	0	0	0	0	0		
34381.00 Vending Sponsorship-Ballfield	0	0	0	0	0		
REVENUES	3,941	3,700	3,700	0	0	3,700	3,700
Acct Class: SALE SALES							
37500.00 Sale Of Assets	0	0	0	0	0		
SALES	0	0	0	0	0	0	0
Dept: 000	3,941	3,700	3,700	0	0	3,700	3,700
Total Revenues	3,941	3,700	3,700	0	0	3,700	3,700
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							
44330.00 Recreation Supplies	0	1,000	1,000	0	0	1,000	1,000
44380.00 Concessions	343	600	600	0	0	600	600
44410.00 Banners	688	500	500	0	0	500	500
44500.00 Tools & Equipment	0	1,000	1,000	0	0	1,000	1,000
COMMODITIES	1,031	3,100	3,100	0	0	3,100	3,100
Dept: 000	1,031	3,100	3,100	0	0	3,100	3,100
Total Expenditures	1,031	3,100	3,100	0	0	3,100	3,100

STATE BUDGET FORMS

Computation to Determine Limit for 2018

Base Levy

1) Total Tax Levy Amount (Dollars) in 2017 (From 2017 Budget - Certificate Page)	1,799,373	
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision		
2017 Library Levy (Dollars) (From 2017 Budget - Certificate Page)		
2017 Recreation Commission Levy (Dollars) (From 2017 Budget - Certificate Page)		
2017 Other Governmental Unit Levy (Dollars) (From 2017 Budget - Certificate Page)		
3) Net Tax Levy (Base)		<u>1,799,373</u>

Percentage Adjustments

4) CPI Adjustment - 1.4%			25,191
(Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))			
5) Value of New Improvements (From June 15th County Clerk Valuation Document)		1,157,148	
6) 2017 Personal Property Valuation (From June 15th County Clerk Valuation Document)	7,000		
2016 Personal Property Valuation (From June 15th County Clerk Valuation Document)	7,000		
Increase in Total Personal Property Valuations (cannot be less than zero)		0	
7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)		0	
8) Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)		0	
9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)		0	
10) Total Assessed Value of Adjustments		<u>1,157,148</u>	
11) Total Assessed Valuation - June 15, 2017 (From June 15th County Clerk Valuation Document)		65,579,433	
12) Adjustment Percentage (Line 10 Divided by Line 11)		1.76%	
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)			31,750
14) Total Percentage Adjustments			<u>56,941</u>

Increased Tax Revenues Adjustment

15) Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page)		275,346	
Less: Property Tax Revenues Spent on Debt Service in 2017 Budget (From 2017 Budget - Certificate Page)		328,455	
Difference			0
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2018 Budget (obligations must have incurred prior to July 1, 2016)			
17) Property Tax Revenues Spent on Special Assessments in 2018 Budget			
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2018 Budget			
19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2018 Budget			
20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2018 Budget			
21) Law Enforcement Expenses - 2018 Budget (Do not include building construction or remodeling costs)		418,368	
Law Enforcement Expenses - 2017 Budget (Do not include building construction or remodeling costs)	435,522		
CPI Adjustment - 1.4%	6097		
Law Enforcement Expenses - 2107 Budget (Indexed by CPI)		441,619	
Increased Law Enforcement Expense in 2018 Budget			0
22) Fire Protection Expenses - 2018 Budget (Do not include building construction or remodeling costs)			
Fire Protection Expenses - 2017 Budget (Do not include building construction or remodeling costs)			
CPI Adjustment - 1.4%		0	
Fire Protection Expenses - 2107 Budget (Indexed by CPI)			0
Increased Fire Protection Expense			0
23) Emergency Medical Expenses - 2018 Budget (Do not include building construction or remodeling costs)			
Emergency Medical Expenses - 2017 Budget (Do not include building construction or remodeling costs)			
CPI Adjustment - 1.4%		0	
Emergency Medical Expenses - 2107 Budget (Indexed by CPI)			0
Increased Emergency Medical Expense			0
Total Increased Tax Revenue Adjustment			<u>0</u>

Levy on Behalf of Another Political or Governmental Subdivision

24) Library Levy 2018 Budget			
24a) Recreation Commission Levy 2018 Budget			
24b) Other Governmental Levy 2018 Budget			
25) Total Levies on Behalf of Another Political or Governmental Subdivision			<u>0</u>
26) Total Computed Tax Levy			<u>1,856,314</u>

City of De Soto

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

Budgeted Fund for 2017	Ad Valorem Levy Tax Year 2016	Allocation for Year 2018				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,035,396	94,521	1,180	3,195	202	0
Debt Service	328,455	29,984	374	1,013	64	0
Library						
Law Enforcement	435,522	39,758	496	1,343	85	0
TOTAL	1,799,373	164,263	2,050	5,551	351	0

County Treas Motor Vehicle Estimate	<u>164,263</u>				
County Treas Recreational Vehicle Estimate		<u>2,050</u>			
County Treas 16/20M Vehicle Estimate			<u>5,551</u>		
County Treas Commercial Vehicle Tax Estimate				<u>351</u>	
County Treas Watercraft Tax Estimate					<u>0</u>
Motor Vehicle Factor	<u>0.09129</u>				
Recreational Vehicle Factor		<u>0.00114</u>			
16/20M Vehicle Factor			<u>0.00308</u>		
Commercial Vehicle Factor				<u>0.00020</u>	
Watercraft Factor					<u>0.00000</u>

City of De Soto

2018

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
General Administration			
Capital Outlay	2,754	0	889,000
Commodities	6,095	7,250	7,500
Contractual	239,635	261,000	272,200
Expenses/Transfers	347,537	548,909	399,050
Salaries	448,598	475,000	536,528
Employee Benefits	147,028	164,500	246,455
Total	1,191,647	1,456,659	2,350,733
Community Development			
Capital Outlay	0		
Commodities	11,053	9,000	11,900
Contractual	18,984	15,992	19,550
Salaries	199,492	273,500	178,340
Total	229,530	298,492	209,790
Inspection Department			
Capital Outlay	1,140	0	0
Commodities	3,363	5,600	5,500
Contractual	3,790	6,000	7,500
Salaries	53,015	77,100	155,323
Total	61,308	88,700	168,323
Court			
Capital Outlay			
Commodities	4,503	7,100	7,800
Contractual	61,770	55,800	73,150
Salaries	56,824	56,800	64,335
Total	123,096	119,700	145,285
Community Center			
Capital Outlay			
Commodities	21,947	24,350	31,550
Contractual	38,841	36,700	34,400
Salaries	68,278	74,000	103,902
Total	129,067	135,050	169,852
Streets			
Capital Outlay	41,044	50,861	33,646
Commodities	141,017	220,000	235,150
Contractual	240,167	260,000	262,900
Salaries	290,364	325,078	334,766
Transfer to CIF	357,314	0	64,563
Total	1,069,905	855,939	931,025
Parks			
Capital Outlay	33,185	35,475	28,380
Commodities	51,137	48,400	64,100
Contractual	48,568	54,325	65,700
Salaries	162,596	166,354	201,262
Total	295,485	304,554	359,442
Pool			
Capital Outlay	3,997	7,500	7,500
Commodities	45,418	46,000	59,100
Contractual	18,590	22,200	26,050
Salaries	176,109	211,720	217,550
Total	244,113	287,420	310,200
Page Total	3,344,151	3,546,514	4,644,650

City of De Soto

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	556,523	842,604	901,259
Receipts:			
Ad Valorem Tax	446,665	328,455	XXXXXXXXXXXXXXXXXX
Delinquent Tax	5,343	5,300	5,000
Motor Vehicle Tax	41,706	40,417	29,984
Recreational Vehicle Tax	530	464	374
16/20M Vehicle Tax	129	111	1,013
Commercial Vehicle Tax	1,405	1,434	64
Watercraft Tax	171	0	0
Specials	8,686	8,176	8,765
Delinquent Specials	632	100	100
City Add'l Sales Tax	474,829	405,000	480,000
Transfers	825,551	654,853	428,676
Build America Bonds Rebate	13,896	13,822	13,896
Recovery Zone Bonds	30,910	30,744	30,910
Interest on Idle Funds	6,042	5,000	5,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,856,495	1,493,876	1,003,782
Resources Available:	2,413,018	2,336,480	1,905,041
Expenditures:			
Bond Principal	865,000	747,020	895,000
Interest and Fees	705,414	688,201	670,404
Cash Basis Reserve			537,600
Debt Reduction			160,000
Cash Basis Reserve (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,570,414	1,435,221	2,263,004
Unencumbered Cash Balance Dec 31	842,604	901,259	XXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	2,263,777	1,886,571	2,263,004
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,263,004
		Tax Required	357,963
Delinquent Comp Rate:	0.0%		0
Amount of 2017 Ad Valorem Tax			357,963

Adopted Budget Library	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2016/2017/2018 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 2017 Ad Valorem Tax			0

City of De Soto

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Law Enforcement	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	28,802	35,086	52,844
Receipts:			
Ad Valorem Tax	414,292	435,522	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,983	4,863	4,900
Motor Vehicle Tax	38,104	37,484	39,758
Recreational Vehicle Tax	492	430	496
16/20M Vehicle Tax	110	103	1,343
Commercial Vehicle Tax	1,298	1,330	85
Watercraft Tax	159	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	459,437	479,732	46,582
Resources Available:	488,239	514,818	99,426
Expenditures:			
Contractual	453,153	461,974	475,000
Contingency			4,000
Cash Balance Reserve			45,880
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	453,153	461,974	524,880
Unencumbered Cash Balance Dec 31	35,086	52,844	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	470,000	485,974	524,880
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		524,880
	Tax Required		425,454
Delinquent Comp Rate:	0.0%		0
Amount of 2017 Ad Valorem Tax			425,454

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2016	Estimate for 2017	Year for 2018
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 (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 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 2017 Ad Valorem Tax			0

City of De Soto

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	4,383	15,090	11,620
Receipts:			
State of Kansas Gas Tax	160,707	161,530	160,830
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	160,707	161,530	160,830
Resources Available:	165,090	176,620	172,450
Expenditures:			
Transfer to Debt Service Fund	35,000	35,000	35,000
Transfer to Capital Improvement Fund	115,000	130,000	125,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	150,000	165,000	160,000
Unencumbered Cash Balance Dec 31	15,090	11,620	12,450
2016/2017/2018 Budget Authority Amount:	150,000	165,000	160,000

Adopted Budget Special Parks	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	7,031	10,028	9,528
Receipts:			
Recreation Fees	2,707	1,500	2,000
Liquor Tax	13,290	13,000	13,888
Special Use Permit	10,000	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	25,997	24,500	25,888
Resources Available:	33,028	34,528	35,416
Expenditures:			
Transfer to Capital Improvements Fund	23,000	25,000	25,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	23,000	25,000	25,000
Unencumbered Cash Balance Dec 31	10,028	9,528	10,416
2016/2017/2018 Budget Authority Amount:	23,000	25,000	25,000

City of De Soto

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Transient Guest	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	19,054	22,884	23,884
Receipts:			
Transient Guest Tax	24,830	22,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	24,830	22,000	25,000
Resources Available:	43,884	44,884	48,884
Expenditures:			
Economic Development	21,000	21,000	24,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	21,000	21,000	24,000
Unencumbered Cash Balance Dec 31	22,884	23,884	24,884
2016/2017/2018 Budget Authority Amount:	21,000	21,000	24,000

Adopted Budget Water Development	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	20,608	25,308	18,308
Receipts:			
Development Fees	34,700	18,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	34,700	18,000	35,000
Resources Available:	55,308	43,308	53,308
Expenditures:			
Transfer to Debt Service Fund	30,000	25,000	35,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	30,000	25,000	35,000
Unencumbered Cash Balance Dec 31	25,308	18,308	18,308
2016/2017/2018 Budget Authority Amount:	30,000	25,000	35,000

City of De Soto

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Development	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	21,550	23,350	8,350
Receipts:			
Development Fees	21,800	15,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	21,800	15,000	20,000
Resources Available:	43,350	38,350	28,350
Expenditures:			
Transfer to Debt Service	20,000	30,000	20,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	20,000	30,000	20,000
Unencumbered Cash Balance Dec 31	23,350	8,350	8,350
2016/2017/2018 Budget Authority Amount:	20,000	30,000	20,000

Adopted Budget Refuse	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	28,812	40,908	48,858
Receipts:			
Refuse Charges	418,924	433,350	548,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	418,924	433,350	548,000
Resources Available:	447,736	474,258	596,858
Expenditures:			
Contractual	406,828	425,400	550,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	406,828	425,400	550,000
Unencumbered Cash Balance Dec 31	40,908	48,858	46,858
2016/2017/2018 Budget Authority Amount:	440,400	425,400	550,000

City of De Soto

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sponsorship	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	12,804	15,715	16,315
Receipts:			
Charges for Services	3,941	3,700	3,700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,941	3,700	3,700
Resources Available:	16,745	19,415	20,015
Expenditures:			
Commodities	1,030	3,100	3,100
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,030	3,100	3,100
Unencumbered Cash Balance Dec 31	15,715	16,315	16,915
2016/2017/2018 Budget Authority Amount:	3,000	3,100	3,100

Adopted Budget 0	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
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 (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017/2018 Budget Authority Amount:	0	0	0

2018

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2016 is to be shown)

City of De Soto

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	
Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Total
3,304,362	990	23,412	1,542,884	59,870	4,931,518				
Receipts:									
Bonds		Interest		Interest		Interest		Exise Tax	
15,000		249	23,273		137,825				
Aquatic Paint		Loan Repayments		Land		TIF			
1,304,281			49,852						
IRB Fee		Land							
140,933									
Transfers									
1,460,213	0	249	73,125		137,825				
Grants									
4,764,575	990	23,661	1,616,009		197,695				
Total Receipts									
Resources Available:		Resources Available:		Resources Available:		Resources Available:		Resources Available:	
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Contractual		Trucks/Equipment		Transfers		Transfers		20,000	
2,510,250			168,325		480,434		263		
Transfers		Transfers							
500,276			480,434						
Settlement Charges									
bond Refunding									
Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures	
3,010,526	0	0	648,759		20,263				
Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31	
1,754,049	990	23,661	967,250		177,433				
Total Expenditures									
Cash Balance Dec 31									
Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures	
Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31	
3,679,548		2,923,383		2,923,383		2,923,383		2,923,383	
**		**		**		**		**	

**Note: These two block figures should agree.

City of De Soto

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2016 is to be shown)

2018

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CDBG		IRB Agency Fund								Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	0	Cash Balance Jan 1	3,059	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		3,059
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant	94,194	IRB	21,000							
Total Receipts	94,194	Total Receipts	21,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	115,194
Resources Available:	94,194	Resources Available:	24,059	Resources Available:	0	Resources Available:	0	Resources Available:	0	118,252
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Projects	94,194	Expenditures:	4,530							
Total Expenditures	94,194	Total Expenditures	4,530	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	98,723
Cash Balance Dec 31	0	Cash Balance Dec 31	19,529	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	19,529 **
										19,529 **

**Note: These two block figures should agree.

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