State of Kansas
City

2026

CERTIFICATE

To the Clerk of Johnson County, State of Kansas

We, the undersigned, officers of

City of De Soto, KS

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2026; and (3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	15,627,890	2,104,561	
Debt Service	10-113	7	4,615,970	502,925	
Library	12-1220	7			
Law Enforecement	C.O. #9	8	2,411,828	2,039,916	
		8			
Special Highway		9	185,000		
Special Parks		9	80,000		
Transient Guest		10	59,000		
Water Maintenance		10	220,000		
Sewer Maintenance		11	76,000		
Refuse		11	727,000		
Sponsorship		12	13,000		
Community Center Maintenance		12	45,000		
Aquatic Center Maintenance		13	35,000		
Technology		13			
Park Maintenance Fund		14	40,000		
Public Art Fund		14	34,097		
Property Tax Relief		15			
		15			
Water		16	3,189,127		
Sewer		17	1,186,246		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Totals		xxxxx	28,545,158	4,647,402	
Budget Hearing Notice		20			
Combined Rate and Budget Hearing Notice		21			
RNR Hearing Notice		22			
Neigborhood Revitalization Rebate					

Final County Assessed Valuation	County Clerk's Use Only
Johnson County	
Leavenworth County	
0	
0	
Nov 1, 2025 Total Assessed Valuation	

Revenue Neutral Rate	6.676
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: October 29, 2025

Amy Meeker-Berg
County Clerk

Governing Body

AMY MEEKER-BERG
COUNTY CLERK
JOHNSON COUNTY, KANSAS

CPA Summary

State of Kansas
City

2026

CERTIFICATE

To the Clerk of Johnson County, State of Kansas

We, the undersigned, officers of

City of De Soto, KS

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2026; and (3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

			2026 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Vehicle Tax		2			
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Sewer Maintenance		11	76,000		
Refuse		11	727,000		
Sponsorship		12	13,000		
Community Center Maintenance		12	45,000		
Aquatic Center Maintenance		13	35,000		
Technology		13			
Park Maintenance Fund		14	40,000		
Public Art Fund		14	34,097		
Property Tax Relief		15			
		15			
Water		16	3,189,127		
Sewer		17	1,186,246		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Totals		xxxxx	28,545,158	4,647,402	
Budget Hearing Notice		20			
Combined Rate and Budget Hearing Notice		21			
RNR Hearing Notice		22			
Neigborhood Revitalization Rebate					

Final County Assessed Valuation	County Clerk's Use Only
Johnson County	
Leavenworth County	
0	
0	
Nov 1, 2025 Total Assessed Valuation	

Revenue Neutral Rate	6.676
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: _____, 2025

County Clerk

Governing Body

CPA Summary

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,165,570	62,727	783	215	2,079	0
Debt Service	243,744	13,117	164	45	435	0
Library						
Law Enforecement	988,708	53,209	665	182	1,764	0
TOTAL	2,398,022	129,053	1,612	442	4,278	0

County Treas Motor Vehicle Estimate	129,053
County Treas Recreational Vehicle Estimate	1,612
County Treas 16/20M Vehicle Estimate	442
County Treas Commercial Vehicle Tax Estimate	4,278
County Treas Watercraft Tax Estimate	0

Motor Vehicle Factor	0.05382
Recreational Vehicle Factor	0.00067
16/20M Vehicle Factor	0.00018
Commercial Vehicle Factor	0.00178
Watercraft Factor	0.00000

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Capital Improvement	25,000	2,000,000	1,000,000	12-1,118
General	Community Ctr Mainter	40,000	40,000	45,000	12-1,118
General	Park Maintenance	35,000	35,000	40,000	12-1,118
General	Aquatic Center Maint	30,000	30,000	35,000	12-1,118
General	Technology	138,000	143,000	130,000	12-1,118
General	Public Arts Fund	25,000	25,000	25,000	12-1,118
General	Property Tax Relief Fun	25,000	25,000	0	12-1,118
General	Law Enforecement	50,000	40,000	50,000	12-101
General	Economic Incentive	100,000	0	0	12-101
Special Highway	Debt Service	25,000	35,000	35,000	Bond Ord 2168
Special Highway	Capital Improvement	175,000	150,000	150,000	12-1,118
Special Parks	Capital Improvement	45,000	50,000	50,000	12-1,118
CDBG	Capital Improvement	90,000	100,000	100,000	12-1,118
Water Maintenance	Debt Service	20,000	20,000	20,000	12-825d
Sewer Maintenance	Debt Service	45,000	46,000	46,000	12-825d
Capital Improvements	Debt Service	35,000	35,000	35,000	12-1,118
Water	General	0	150,000	50,000	12-825d
Water	Debt Service	200,000	325,000	285,000	12-825d
Water	Water Maintenance	45,000	95,000	45,000	12-1,118
Water	Sewer	15,000	30,000	30,000	12-825d
Water	Technology	20,500	20,500	26,760	12-1,118
Sewer	Debt Service	30,000	80,000	30,000	12-825d
Sewer	General	0	0	25,000	12-825d
Sewer	Sewer Maintenance	10,000	45,000	25,000	12-1,118
Sewer	Technology	13,500	13,500	16,056	12-1,118
Non Expendable Trust	Capital Improvement	114,092	100,000	100,000	79-2934
Economic Incentive	General	0	100,000	0	12-101
	Totals	1,351,092	3,733,000	2,393,816	
	Adjustments*				
	Adjusted Totals	1,351,092	3,733,000	2,393,816	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2015-A	7/24/2015	9/1/2045	2.0 - 4.0	9,635,000	6,085,000	3/1 and 9/1	9/1	185,588	490,000	170,888	495,000
2015-B	7/31/2015	9/1/2035	.85 - 4.0	1,765,000	1,145,000	3/1 and 9/1	9/1	36,225	85,000	33,675	90,000
2017-A	9/28/2017	9/1/2039	3-3.5	2,285,000	1,815,000	3/1 and 9/1	9/1	53,512	115,000	50,063	180,000
2019-A	3/28/2019	9/1/2039	2.85 - 3.09	945,000	800,000	3/1 and 9/1	9/1	23,600	40,000	22,000	40,000
2019-B	6/27/2019	9/1/2039	3.0-4.0	995,000	835,000	3/1 and 9/1	9/1	24,700	40,000	23,100	45,000
2021-A	7/22/2021	9/1/2043	2.00	7,015,000	5,950,000	3/1 and 9/1	9/1	112,300	325,000	105,800	255,000
2022-A	12/15/2022	9/1/2052	4.0-5.0	13,375,000	6,590,000	3/1 and 9/1	9/1	276,669	0	276,669	0
2022-B	12/15/2022	9/1/2044	4.00	2,400,000	2,400,000	3/1 and 9/1	9/1	96,000	0	96,000	0
2023-A	7/26/2023	9/1/2033	3.70	1,220,000	1,220,000	3/1 and 9/1	9/1	41,440	100,000	110,000	37,370
Total G.O. Bonds					**26,840,000**			**850,033**	**1,195,000**	**888,195**	**1,142,370**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**26,840,000**			**850,033**	**1,195,000**	**888,195**	**1,142,370**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2025	Payments Due 2025	Payments Due 2026
				Totals	**0**	**0**	**0**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,309,831	8,494,363	5,373,820
Receipts:			
Ad Valorem Tax	1,463,015	1,165,570	xxxxxxxxxxxxxxxx
Delinquent Tax	16,785	14,100	14,100
Motor Vehicle Tax	112,528	104,584	62,727
Recreational Vehicle Tax	1,593	1,638	783
16/20M Vehicle Tax	390	408	215
Commercial Vehicle Tax	3,895	3,645	2,079
Watercraft Tax	677		0
Gross Earning (Intangible) Tax			0
Mineral Production Tax			
Local Alcoholic Liquor	31,874	34,000	34,000
Compensating Use Tax	1,328,342	1,080,000	1,175,000
Local Sales Tax	2,263,527	1,790,000	2,005,000
Astra CID	0	50,000	51,000
Franchise Fees	806,756	2,057,770	2,025,000
Planning & Zoning	35,939	50,000	67,000
Building Permits/Inspections	1,301,335	700,000	1,142,105
Court Fees	363,966	245,000	300,000
Permits & Licenses	32,388	19,000	25,000
Recreation Fees	204,851	200,000	215,000
Rent & Leases	74,540	89,000	89,000
Miscellaneous	198,825	12,500	16,500
Transfers	0	250,000	75,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	3,895,372	1,500,000	850,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**12,136,598**	**9,367,215**	**8,149,509**
Resources Available:	**17,446,429**	**17,861,578**	**13,523,329**

City of De Soto, KS

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual Actual for 2024	Current Year Estimate Estimate for 2025	Proposed Budget Year Year for 2026
Resources Available:	17,446,429	17,861,578	13,523,329
Expenditures:			
General Administration	3224807	5730207	4901669
Planning	137387	156643	182088
Building Inspections	1333384	1668291	1364599
Court	262993	296616	333062
Community Center	287219	396427	512749
Streets	2263990	2649011	2995213
Community Outreach	461740	534966	614886
Parks	586320	627168	729795
Aquatic Center	394226	428428	505679
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	8952066	12487758	12139740
Cash Reserve (2026 column)			2,038,150
Miscellaneous			1,450,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,952,066**	**12,487,758**	**15,627,890**
Unencumbered Cash Balance Dec 31	8,494,363	5,373,820	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	16,071,950	14,514,219	15,627,890
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	15,627,890
		Tax Required	2,104,561
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,104,561

CPA Summary

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Administration			
Capital Outlay	225,044	810,149	792,339
Commodities	14,082	49,650	35,200
Contractual	903,086	674,794	891,750
Expenses	50,299	44,500	78,550
Salaries	1,259,300	1,383,089	1,744,830
Transfers	363,000	2,233,000	1,205,000
Employee Benefits	409,996	535,025	154,000
Total	**3,224,807**	**5,730,207**	**4,901,669**
Planning			
Commodities	2,071	4,100	4,100
Contractual	840	16,750	17,000
Salaries	134,476	135,793	160,988
Total	**137,387**	**156,643**	**182,088**
Building Inspections			
Capital Outlay	19,636	20,100	32,129
Commodities	8,023	44,425	28,775
Contractual	998,247	1,250,150	769,865
Salaries	307,478	353,616	533,830
Total	**1,333,384**	**1,668,291**	**1,364,599**
Court			
Commodities	2,095	1,500	6,000
Contractual	152,428	198,025	202,525
Salaries	108,470	97,091	124,537
Total	**262,993**	**296,616**	**333,062**
Community Center			
Capital Outlay	0	20,528	13,302
Commodities	21,285	45,200	46,400
Contractual	52,866	66,000	66,250
Salaries	173,068	224,699	341,797
Transfer	40,000	40,000	45,000
Total	**287,219**	**396,427**	**512,749**
Streets			
Capital Outlay	940,736	1,280,739	1,405,050
Commodities	286,980	308,650	328,050
Contractual	449,318	501,700	595,200
Salaries	586,956	557,922	666,913
Total	**2,263,990**	**2,649,011**	**2,995,213**
Community Outreach			
Commodities	10,978	11,620	17,620
Contractual	283,180	334,485	296,750
Salaries	167,582	188,861	300,516
Total	**461,740**	**534,966**	**614,886**
Parks			
Capital Outlay	22,666	40,500	41,567
Commodities	64,201	87,800	100,550
Contractual	79,488	108,350	121,250
Salaries	384,965	355,518	426,428
Transfer	35,000	35,000	40,000
Total	**586,320**	**627,168**	**729,795**
Page Total	**8,557,840**	**12,059,330**	**11,634,061**

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Aquatic Center			
Commodities	53,194	80,550	82,550
Contractual	24,998	36,600	37,300
Salaries	286,034	281,278	350,829
Transfer	30,000	30,000	35,000
Total	**394,226**	**428,428**	**505,679**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	394,226	428,428	505,679
Page 1 -Total	**8,557,840**	**12,059,330**	**11,634,061**
Grand Total	**8,952,066**	**12,487,758**	**12,139,740**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,883,791	2,342,621	2,292,212
Receipts:			
Ad Valorem Tax	264,451	243,744	xxxxxxxxxxxxxxxx
Delinquent Tax	3,784	6,000	6,000
Motor Vehicle Tax	24,083	18,707	13,117
Recreational Vehicle Tax	347	293	164
16/20M Vehicle Tax	118	73	45
Commercial Vehicle Tax	825	652	435
Watercraft Tax	132	0	0
Specials	89,293	88,222	88,222
Astra Benefit District	0		
Sales Tax	1,565,830	976,000	1,128,500
Transfers	355,000	541,000	452,400
Interest on Idle Funds	233,240	130,000	131,950
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,537,103**	**2,004,691**	**1,820,833**
Resources Available:	**4,420,894**	**4,347,312**	**4,113,045**
Expenditures:			
Bond Principal	1,190,000	1,205,000	592,170
Bond Interest & Fees	888,273	850,100	2,000,000
Cash Reserve (2026 column)			2,023,800
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,078,273**	**2,055,100**	**4,615,970**
Unencumbered Cash Balance Dec 31	2,342,621	2,292,212	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	15,407,882	3,912,689	4,615,970
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,615,970
		Tax Required	502,925
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	502,925

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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 R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 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 2025 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Law Enforecement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	54,851	48,708	210,092
Receipts:			
Ad Valorem Tax	630,369	988,708	xxxxxxxxxxxxxxxx
Delinquent Tax	6,385	6,000	6,000
Motor Vehicle Tax	41,945	45,064	53,209
Recreational Vehicle Tax	595	706	665
16/20M Vehicle Tax	154	176	182
Commercial Vehicle Tax	1,450	1,570	1,764
Watercraft Tax	249	0	0
Astra CID Pymt		50,000	50,000
Transfers	50,000	40,000	50,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**731,147**	**1,132,224**	**161,820**
Resources Available:	785,998	1,180,932	371,912
Expenditures:			
Contingency	0	4,000	4,000
Contractual	737,290	966,840	1,037,028
Cash Reserve (2026 column)			1,370,800
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**737,290**	**970,840**	**2,411,828**
Unencumbered Cash Balance Dec 31	48,708	210,092	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	764,000	1,258,980	2,411,828
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,411,828
		Tax Required	2,039,916
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,039,916

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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 R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 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 2025 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	47,130	24,076	15,906
Receipts:			
State of Kansas Gas Tax	176,946	176,830	176,830
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**176,946**	**176,830**	**176,830**
Resources Available:	**224,076**	**200,906**	**192,736**
Expenditures:			
Transfer	200,000	185,000	185,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**200,000**	**185,000**	**185,000**
Unencumbered Cash Balance Dec 31	24,076	15,906	7,736
2024/2025/2026 Budget Authority Amount	200,000	185,000	185,000

Adopted Budget **Special Parks**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	122,904	146,316	134,316
Receipts:			
Liquor Tax	31,874	33,000	33,000
Kaw Sand	10,000	10,000	10,000
Park Fees	40,759	15,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**82,633**	**58,000**	**58,000**
Resources Available:	**205,537**	**204,316**	**192,316**
Expenditures:			
Expenses	14,221	20,000	30,000
Transfers	45,000	50,000	50,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**59,221**	**70,000**	**80,000**
Unencumbered Cash Balance Dec 31	146,316	134,316	112,316
2024/2025/2026 Budget Authority Amount	70,000	70,000	80,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Transient Guest**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	40,523	56,125	22,125
Receipts:			
Transient Guest Tax	47,602	35,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**47,602**	**35,000**	**50,000**
Resources Available:	**88,125**	**91,125**	**72,125**
Expenditures:			
Expenses		4,000	4,000
Exconomic Development	32,000	65,000	55,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**32,000**	**69,000**	**59,000**
Unencumbered Cash Balance Dec 31	56,125	22,125	13,125
2024/2025/2026 Budget Authority Amount	36,000	69,000	59,000

Adopted Budget **Water Maintenance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	148,576	190,798	250,798
Receipts:			
Development Fees	40,050	35,000	32,000
Transfer	45,000	95,000	45,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**85,050**	**130,000**	**77,000**
Resources Available:	**233,626**	**320,798**	**327,798**
Expenditures:			
Expenses	22,828	50,000	200,000
Transfer	20,000	20,000	20,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**42,828**	**70,000**	**220,000**
Unencumbered Cash Balance Dec 31	190,798	250,798	107,798
2024/2025/2026 Budget Authority Amount	85,000	70,000	220,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Maintenance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	37,023	29,421	35,421
Receipts:			
Development Fees	50,225	57,000	40,000
Transfers	10,000	45,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**60,225**	**102,000**	**65,000**
Resources Available:	**97,248**	**131,421**	**100,421**
Expenditures:			
Expenses	22,827	50,000	30,000
Transfers	45,000	46,000	46,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**67,827**	**96,000**	**76,000**
Unencumbered Cash Balance Dec 31	29,421	35,421	24,421
2024/2025/2026 Budget Authority Amoun	80,000	96,000	76,000

Adopted Budget **Refuse**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	41,735	71,077	77,177
Receipts:			
Refuse Charges	685,261	733,100	733,100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**685,261**	**733,100**	**733,100**
Resources Available:	**726,996**	**804,177**	**810,277**
Expenditures:			
Contractual	655,919	727,000	727,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**655,919**	**727,000**	**727,000**
Unencumbered Cash Balance Dec 31	71,077	77,177	83,277
2024/2025/2026 Budget Authority Amoun	720,000	727,000	727,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sponsorship**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	40,403	40,001	35,501
Receipts:			
Charges for Services	375	6,500	6,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**375**	**6,500**	**6,500**
Resources Available:	**40,778**	**46,501**	**42,001**
Expenditures:			
Commodities	777	11,000	13,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**777**	**11,000**	**13,000**
Unencumbered Cash Balance Dec 31	40,001	35,501	29,001
2024/2025/2026 Budget Authority Amount	11,000	11,000	13,000

Adopted Budget **Community Center Maintenance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	31,417	34,002	29,002
Receipts:			
Transfer	40,000	40,000	45,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**40,000**	**40,000**	**45,000**
Resources Available:	**71,417**	**74,002**	**74,002**
Expenditures:			
Commodities	37,415	45,000	45,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**37,415**	**45,000**	**45,000**
Unencumbered Cash Balance Dec 31	34,002	29,002	29,002
2024/2025/2026 Budget Authority Amount	38,000	45,000	45,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Aquatic Center Maintenance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,412	7,048	7,048
Receipts:			
Transfer	30,000	30,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**30,000**	**30,000**	**35,000**
Resources Available:	**34,412**	**37,048**	**42,048**
Expenditures:			
Contractual	27,364	30,000	35,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**27,364**	**30,000**	**35,000**
Unencumbered Cash Balance Dec 31	7,048	7,048	7,048
2024/2025/2026 Budget Authority Amount	38,000	30,000	35,000

Adopted Budget **Technology**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	11,087	46,317	38,017
Receipts:			
Transfer	172,000	177,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**172,000**	**177,000**	**0**
Resources Available:	**183,087**	**223,317**	**38,017**
Expenditures:			
Commodities	90,884	135,600	
Contractual	45,886	49,700	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**136,770**	**185,300**	**0**
Unencumbered Cash Balance Dec 31	46,317	38,017	38,017
2024/2025/2026 Budget Authority Amount	172,400	185,300	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Park Maintenance Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,339	24,091	19,091
Receipts:			
Transfers	35,000	35,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**35,000**	**35,000**	**40,000**
Resources Available:	**42,339**	**59,091**	**59,091**
Expenditures:			
Expenses	18,248	40,000	40,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**18,248**	**40,000**	**40,000**
Unencumbered Cash Balance Dec 31	24,091	19,091	19,091
2024/2025/2026 Budget Authority Amount	35,000	40,000	40,000

Adopted Budget **Public Art Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,297	9,097	9,097
Receipts:			
Transfer	25,000	25,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**25,000**	**25,000**	**25,000**
Resources Available:	**30,297**	**34,097**	**34,097**
Expenditures:			
Expenses	21,200	25,000	34,097
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**21,200**	**25,000**	**34,097**
Unencumbered Cash Balance Dec 31	9,097	9,097	0
2024/2025/2026 Budget Authority Amount	25,000	25,000	34,097

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Property Tax Relief**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	646	646
Receipts:			
Transfer	25,000	25,000	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**25,000**	**25,000**	**0**
Resources Available:	**25,000**	**25,646**	**646**
Expenditures:			
Property Tax Relief	24,354	25,000	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**24,354**	**25,000**	**0**
Unencumbered Cash Balance Dec 31	646	646	646
2024/2025/2026 Budget Authority Amount	25,000	25,000	0

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Advalorm			
Sales Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	644,936	530,674	1,061,613
Receipts:			
Water Service Charges	2,395,023	3,932,890	3,246,140
Revenues	73,931	50,000	64,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,468,954**	**3,982,890**	**3,310,140**
Resources Available:	**3,113,890**	**4,513,564**	**4,371,753**
Expenditures:			
Salaries & Wages	888,837	876,550	1,107,111
Capital Outlay	112,974	224,328	187,894
Commodities	642,293	863,710	695,010
Contractual	519,340	726,168	723,352
Transfers	295,500	620,500	436,760
Employe Benefits	124,272	140,695	39,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,583,216**	**3,451,951**	**3,189,127**
Unencumbered Cash Balance Dec 31	530,674	1,061,613	1,182,626
2024/2025/2026 Budget Authority Amount	2,600,030	3,606,817	3,189,127

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	307,275	299,425	392,451
Receipts:			
Sewer Charges	790,733	1,247,501	1,100,000
Revenues	32,726	9,500	11,500
Transfers	30,000	30,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**853,459**	**1,287,001**	**1,141,500**
Resources Available:	**1,160,734**	**1,586,426**	**1,533,951**
Expenditures:			
Capital Outlay	18,883	47,040	61,750
Commodities	117,624	160,951	136,700
Contractual	311,617	444,149	419,750
Salaries & Wages	311,189	356,566	462,968
Transfers	53,500	138,500	96,056
Employee	48,496	46,769	9,022
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**861,309**	**1,193,975**	**1,186,246**
Unencumbered Cash Balance Dec 31	299,425	392,451	347,705
2024/2025/2026 Budget Authority Amount	869,425	1,275,520	1,186,246

CPA Summary

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement		**ncement Community Fou**		**Shughart Trust**		**Nonexpendable Trust**		**CDBG**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	62,678,029	Cash Balance Jan 1	36	Cash Balance Jan 1	20,335	Cash Balance Jan 1	1,679,586	Cash Balance Jan 1	0	64,377,986
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Revenues	55,031,658			Interest	858	Interest	114,092	Grant	90,000	
Transfers	449,092					Misc	18,460			
						Transfer	102,525			
Total Receipts	55,480,750	Total Receipts	0	Total Receipts	858	Total Receipts	235,077	Total Receipts	90,000	55,806,685
Resources Available:	118,158,779	Resources Available:	36	Resources Available:	21,193	Resources Available:	1,914,663	Resources Available:	90,000	120,184,671
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
						Transfer	114,092	Transfer	90,000	
Contractual	61,946,820									
Transfer	35,000									
Total Expenditures	61,981,820	Total Expenditures	0	Total Expenditures	0	Total Expenditures	114,092	Total Expenditures	90,000	62,185,912
Cash Balance Dec 31	56,176,959	Cash Balance Dec 31	36	Cash Balance Dec 31	21,193	Cash Balance Dec 31	1,800,571	Cash Balance Dec 31	0	**57,998,759**
										57,998,759

**Note: These two block figures should agree.

CPA Summary

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
conomic Incentive Depos		**Commerce Dr. TIF**		**2019 Commerce Dr. TIF**		**Panasonic TIF**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	15,731	Cash Balance Jan 1	63,842	Cash Balance Jan 1	805	Cash Balance Jan 1	0	Cash Balance Jan 1		80,378
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Misc	22,500	Revenue	227,023	Revenue	133,571	Revenues	1,317			
Transfer	100,000									
Total Receipts	122,500	Total Receipts	227,023	Total Receipts	133,571	Total Receipts	1,317	Total Receipts	0	484,411
Resources Available:	138,231	Resources Available:	290,865	Resources Available:	134,376	Resources Available:	1,317	Resources Available:	0	564,789
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	116,672	Epenses	227,872	Expenses	134,103					
Total Expenditures	116,672	Total Expenditures	227,872	Total Expenditures	134,103	Total Expenditures	0	Total Expenditures	0	478,647
Cash Balance Dec 31	21,559	Cash Balance Dec 31	62,993	Cash Balance Dec 31	273	Cash Balance Dec 31	1,317	Cash Balance Dec 31	0	**86,142**
										86,142

**Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

2026

The governing body of

City of De Soto, KS

will meet on September 18th at 7:00 PM at De Soto City Hall, 32905 W 84th St. De Soto, KS 66018 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at De Soto City Hall, 32905 W 84th St. De Soto, KS 66018 and will be available at this hearing.

SUPPORTING COUNTIES

Johnson County (home county) Leavenworth County

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	8,952,066	12.245	12,487,758	1.400	15,627,890	2,104,561	5.860
Debt Service	2,078,273	2.190	2,055,100	6.693	4,615,970	502,925	1.400
Library							
Law Enforecement	737,290	5.276	970,840	5.677	2,411,828	2,039,916	5.680
Special Highway	200,000		185,000		185,000		
Special Parks	59,221		70,000		80,000		
Transient Guest	32,000		69,000		59,000		
Water Maintenance	42,828		70,000		220,000		
Sewer Maintenance	67,827		96,000		76,000		
Refuse	655,919		727,000		727,000		
Sponsorship	777		11,000		13,000		
Community Center Maintenar	37,415		45,000		45,000		
Aquatic Center Maintenance	27,364		30,000		35,000		
Technology	136,770		185,300				
Park Maintenance Fund	18,248		40,000		40,000		
Public Art Fund	21,200		25,000		34,097		
Property Tax Relief	24,354		25,000				
Water	2,583,216		3,451,951		3,189,127		
Sewer	861,309		1,193,975		1,186,246		
Non-Budgeted Funds-A	62,185,912						
Non-Budgeted Funds-B	478,647						
Totals	79,200,636	19.711	21,737,924	13.770	28,545,158	4,647,402	12.940
						*Revenue Neutral Rate***	*6.676*
Less: Transfers	1,351,092		3,733,000		2,393,816		
Net Expenditure	77,849,545		18,004,924		26,151,342		
Total Tax Levied	2,398,023		2,398,022		xxxxxxxxxxxxxxxxx		
Assessed Valuation	121,591,344		174,060,426		359,136,073		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	34,795,000	26,840,000	26,840,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	34,795,000	26,840,000	26,840,000

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

Mike Brungardt

City Official Title: City Administrator

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of De Soto, KS

will meet on September 18th at 7:00 PM at De Soto City Hall, 32905 W 84th St. De Soto, KS 66018 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at De Soto City Hall, 32905 W 84th St. De Soto, KS 66018 and will be available at this hearing.

SUPPORTING COUNTIES

Johnson County (home county) Leavenworth County

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	8,952,066	12.245	12,487,758	1.400	15,627,890	2,104,561	5.860
Debt Service	2,078,273	2.190	2,055,100	6.693	4,615,970	502,925	1.400
Library							
Law Enforecement	737,290	5.276	970,840	5.677	2,411,828	2,039,916	5.680
Special Highway	200,000		185,000		185,000		
Special Parks	59,221		70,000		80,000		
Transient Guest	32,000		69,000		59,000		
Water Maintenance	42,828		70,000		220,000		
Sewer Maintenance	67,827		96,000		76,000		
Refuse	655,919		727,000		727,000		
Sponsorship	777		11,000		13,000		
Community Center Maintenar	37,415		45,000		45,000		
Aquatic Center Maintenance	27,364		30,000		35,000		
Technology	136,770		185,300				
Park Maintenance Fund	18,248		40,000		40,000		
Public Art Fund	21,200		25,000		34,097		
Property Tax Relief	24,354		25,000				
Water	2,583,216		3,451,951		3,189,127		
Sewer	861,309		1,193,975		1,186,246		
Non-Budgeted Funds-A	62,185,912						
Non-Budgeted Funds-B	478,647						
Totals	79,200,636	19.711	21,737,924	13.770	28,545,158	4,647,402	12.940
						*Revenue Neutral Rate***	*6.676*
Less: Transfers	1,351,092		3,733,000		2,393,816		
Net Expenditure	77,849,545		18,004,924		26,151,342		
Total Tax Levied	2,398,023		2,398,022		xxxxxxxxxxxxxxxxx		
Assessed Valuation	121,591,344		174,060,426		359,136,073		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	34,795,000		26,840,000		26,840,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	34,795,000		26,840,000		26,840,000		

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

Mike Brungardt

City Official Title: City Administrator

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

City of De Soto, KS

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Johnson County (home county) Leavenworth County

Revenue Neutral Rate*	6.676	Proposed Tax Rate	12.940

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General			0
Debt Service			0
Library			0
Law Enforecement			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2025 July 1 Valuation: 359,136,073

Valuation Factor: 359,136.073

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for comple the Neighborhood Revitalization Rebate table.

Ordinance No. 2665 Summary

On September 18, 2025, the City of De Soto, Kansas, adopted Ordinance No. 2665 to formally approve, adopt, and appropriate by Fund the budget of the City of De Soto, Kansas for the year beginning January 1, 2026. A complete copy of this ordinance may be obtained or viewed free of charge at the Office of the City Clerk at City Hall, 32905 West 84th Street, De Soto, Kansas or at www.desotoks.us. This summary is certified by Patrick G. Reavey, De Soto City Attorney pursuant to K.S.A. 12-3001, et seq.

ORDINANCE NO. 2665

AN ORDINANCE APPROVING, ADOPTING AND APPROPRIATING BY FUND THE BUDGET OF THE CITY OF DESOTO, KANSAS FOR THE YEAR BEGINNING JANUARY 1, 2026

WHEREAS, notice of a public hearing on increasing the Revenue Neutral Rate ("RNR"), and adopting the proposed 2026 operating budget, was published in the official city newspaper according to applicable law; and

WHEREAS, on this day, the 18th day of September 2025, the City held a public hearing regarding the City exceeding the RNR and, thereafter, adopted Resolution 2076 giving notification that the City will exceed the Revenue Neutral Rate for the 2026 Budget Year; and

WHEREAS, following the closing of the public hearing on the RNR and adoption of Resolution 2076, a public hearing on adopting the proposed 2026 operating budget was held on September 18, 2025.

NOW THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF DE SOTO, KANSAS:

Section 1. The proposed 2026 operating budget as reflected in **Exhibit A**, attached hereto and incorporated by reference herein, is hereby approved, adopted and appropriated by funds as the maximum amounts to be expended for the budget year starting January 1, 2026.

Section 2. The governing body hereby certifies that the amounts to be raised by ad valorem property tax levies, as shown on **Exhibit A** attached hereto and incorporated by reference herein, are within statutory and duly adopted charter ordinance limitations.

Section 3. This ordinance shall take effect and be enforced from and after its publication once in the official city newspaper.

PASSED by the Governing Body of the City of De Soto and approved by the Mayor on the 18th day of September 2025.

(Seal)

Rick Walker, Mayor

ATTEST:

Brandon Mills, City Clerk

APPROVED AS TO FORM:

Patrick G. Reavey, City Attorney

State of Kansas
City

EXHIBIT A

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of De Soto, KS

will meet on September 18th at 7:00 PM at De Soto City Hall, 32905 W 84th St. De Soto, KS 66018 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at De Soto City Hall, 32905 W 84th St. De Soto, KS 66018 and will be available at this hearing.

SUPPORTING COUNTIES

Johnson County (home county) Leavenworth County

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	8,952,066	12.245	12,487,758	1.400	15,627,890	2,104,561	5.860
Debt Service	2,078,273	2.190	2,055,100	6.693	4,615,970	502,925	1.400
Library							
Law Enforecement	737,290	5.276	970,840	5.677	2,411,828	2,039,916	5.680
Special Highway	200,000		185,000		185,000		
Special Parks	59,221		70,000		80,000		
Transient Guest	32,000		69,000		59,000		
Water Maintenance	42,828		70,000		220,000		
Sewer Maintenance	67,827		96,000		76,000		
Refuse	655,919		727,000		727,000		
Sponsorship	777		11,000		13,000		
Community Center Maintenance	37,415		45,000		45,000		
Aquatic Center Maintenance	27,364		30,000		35,000		
Technology	136,770		185,300				
Park Maintenance Fund	18,248		40,000		40,000		
Public Art Fund	21,200		25,000		34,097		
Property Tax Relief	24,354		25,000				
Water	2,583,216		3,451,951		3,189,127		
Sewer	861,309		1,193,975		1,186,246		
Non-Budgeted Funds-A	62,185,912						
Non-Budgeted Funds-B	478,647						
Totals	79,200,636	19.711	21,737,924	13.770	28,545,158	4,647,402	12.940
						*Revenue Neutral Rate***	*6.676*
Less: Transfers	1,351,092		3,733,000		2,393,816		
Net Expenditure	77,849,545		18,004,924		26,151,342		
Total Tax Levied	2,398,023		2,398,022		xxxxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	121,591,344		174,060,426		359,136,073		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	34,795,000	26,840,000	26,840,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	34,795,000	26,840,000	26,840,000

*Tax rates are expressed in mills

*** Revenue Neutral Rate as defined by KSA 79-2988*

Mike Brungardt
City Official Title: City Administrator

RESOLUTION NO. 2076

A RESOLUTION OF THE CITY OF DE SOTO, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE FOR 2026 BUDGET YEAR

WHEREAS, the Revenue Neutral Rate for the City of De Soto, Kansas was calculated as 6.676 mills by the Johnson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of De Soto, Kansas for 2026 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 18, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of De Soto, Kansas, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF DE SOTO, KANSAS:

SECTION 1. **Levy to Exceed.** The City of De Soto, Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate of 6.676 mills for the 2026 Budget year.

SECTION 2. **Effective Date.** This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED September 18, 2025.

CITY OF DE SOTO, KANSAS

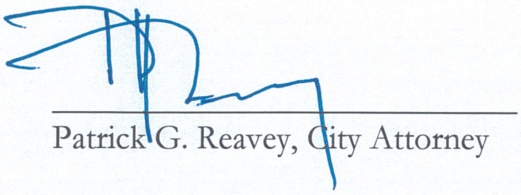
Mayor, Rick Walker

(SEAL)

ATTEST:

City Clerk, Brandon Mills

APPROVED AS TO FORM:



Patrick G. Reavey, City Attorney

Roll Call Vote

A Roll Call Vote of the City of De Soto To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on __September 18th__

Resolution No. 2076

Governing Body Member	Yes	No	No Vote
Councilmember Honomichl	X		
Councilmember Lane	X		
Councilmember Daniels	X		
Councilmember Patterson	X		
Councilmember McMoran	X		
TOTAL	**5**	**0**	**0**

Certified:

Brandon Mills, City Clerk

The Legal Record
1701 E. Cedar St., Ste. 111
Olathe, KS 66062-1775
(913) 780-5790

ATTN: BRANDON MILLS
CITY OF DE SOTO
PO BOX C
DE SOTO KS 66018-0803

Proof of Publication

STATE OF KANSAS, JOHNSON COUNTY, SS;
Maureen Gillespie, of lawful age, being first duly sworn, deposes and says that she is Legal Notices Clerk for The Legal Record which is a newspaper printed in the State of Kansas, published in and of general paid circulation on a weekly, monthly or yearly basis in Johnson County, Kansas, is not a trade, religious or fraternal publication, is published at least weekly fifty (50) times a year, has been so published continuously and uninterrupted in said County and State for a period of more than one year prior to the first publication of the notice attached, and has been entered at the post office as Periodicals Class mail matter. That a notice was published in all editions of the regular and entire issue for the following subject matter (also identified by the following case number, if any) for 1 consecutive week(s), as follows:

HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING
9/2/25

Pursuant to Local Rule 3.7, the undersigned hereby certifies that no portion of the Proof of Publication was drafted/prepared using Generative A.I.

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:
September 2, 2025

Notary Public

DEBRA VALENTI
Notary Public-State of Kansas
My Appt. Expires Aug. 21, 2027

L25713
Publication Fees: $38.52

First published in The Legal Record, Tuesday, September 2, 2025.

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of
City of De Soto, KS
will meet on September 18th at 7:00 PM at De Soto City Hall, 32905 W 84th St, De Soto, KS 66018 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at De Soto City Hall, 32905 W 84th St, De Soto, KS 66018 and will be available at this hearing.

SUPPORTING COUNTIES
Johnson County (home county) Leavenworth County

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
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Debt Service	2,078,273	2.190	2,055,100	6.693	4,615,970	502,925	1.400
Library							
Law Enforcement	737,290	5.276	970,840	5.677	2,411,828	2,039,916	5.680
Special Highway	200,000		185,000		185,000		
Special Parks	59,221		70,000		80,000		
Transient Guest	32,000		69,000		59,000		
Water Maintenance	42,828		70,000		220,000		
Sewer Maintenance	67,827		96,000		76,000		
Refuse	655,919		727,000		727,000		
Sponsorship	777		11,000		13,000		
Community Center Maintenance	37,415		45,000		45,000		
Aquatic Center Maintenance	27,364		30,000		35,000		
Technology	136,770		185,300				
Park Maintenance Fund	18,248		40,000		40,000		
Public Art Fund	21,200		25,000		54,097		
Property Tax Relief	24,354		25,000				
Water	2,583,216		3,451,951		3,189,127		
Sewer	861,309		1,193,975		1,186,246		
Non-Budgeted Funds-A	62,185,912						
Non-Budgeted Funds-B	478,647						
Totals	79,200,636	19.711	21,737,824	13.770	28,545,158	4,647,402	12.940
						Revenue Neutral Rate**	6.678
Less: Transfers	1,351,092		3,733,000		2,393,816		
Net Expenditure	77,849,545		18,004,824		26,151,342		
Total Tax Levied	2,398,023		2,398,022		xxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	121,591,344		174,060,426		359,136,073		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	34,795,000		26,840,000		26,840,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	34,795,000		26,840,000		26,840,000		

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

Mike Brungardt
City Official Title: City Administrator

9/2

Ordinance No. 2665 Summary

On September 18, 2025, the City of De Soto, Kansas, adopted Ordinance No. 2665 to formally approve, adopt, and appropriate by Fund the budget of the City of De Soto, Kansas for the year beginning January 1, 2026. A complete copy of this ordinance may be obtained or viewed free of charge at the Office of the City Clerk at City Hall, 32905 West 84th Street, De Soto, Kansas or at www.desotoks.us. This summary is certified by Patrick G. Reavey, De Soto City Attorney pursuant to K.S.A. 12-3001, et seq.

ORDINANCE NO. 2665

AN ORDINANCE APPROVING, ADOPTING AND APPROPRIATING BY FUND THE BUDGET OF THE CITY OF DESOTO, KANSAS FOR THE YEAR BEGINNING JANUARY 1, 2026

WHEREAS, notice of a public hearing on increasing the Revenue Neutral Rate ("RNR"), and adopting the proposed 2026 operating budget, was published in the official city newspaper according to applicable law; and

WHEREAS, on this day, the 18th day of September 2025, the City held a public hearing regarding the City exceeding the RNR and, thereafter, adopted Resolution 2076 giving notification that the City will exceed the Revenue Neutral Rate for the 2026 Budget Year; and

WHEREAS, following the closing of the public hearing on the RNR and adoption of Resolution 2076, a public hearing on adopting the proposed 2026 operating budget was held on September 18, 2025.

NOW THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF DE SOTO, KANSAS:

Section 1. The proposed 2026 operating budget as reflected in **Exhibit A**, attached hereto and incorporated by reference herein, is hereby approved, adopted and appropriated by funds as the maximum amounts to be expended for the budget year starting January 1, 2026.

Section 2. The governing body hereby certifies that the amounts to be raised by ad valorem property tax levies, as shown on **Exhibit A** attached hereto and incorporated by reference herein, are within statutory and duly adopted charter ordinance limitations.

Section 3. This ordinance shall take effect and be enforced from and after its publication once in the official city newspaper.

PASSED by the Governing Body of the City of De Soto and approved by the Mayor on the 18th day of September 2025.

(Seal)

Rick Walker, Mayor

ATTEST:

Brandon Mills, City Clerk

APPROVED AS TO FORM:

Patrick G. Reavey, City Attorney

State of Kansas
City

EXHIBIT A

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Mike Brungardt
City Official Title: City Administrator