State of Kansas
City

2025

**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 budge was duly approved and adopted as the maximum expenditures for the various funds for the year 2025; and (3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

| Table of Contents: | | Page No. | 2025 Adopted Budget: Budget Authority for Expenditures | 2025 Adopted Budget: Amount of 2024 Ad Valorem Tax | 2025 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 | 14,514,219 | 1,165,570 | |
| Debt Service | 10-113 | 7 | 3,912,689 | 243,744 | |
| Library | 12-1220 | 7 | | | |
| Law Enforecement | C.O. #9 | 8 | 1,258,980 | 988,708 | |
| | | 8 | | | |
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| | | | | | |
| Special Highway | | 9 | 185,000 | | |
| Special Parks | | 9 | 70,000 | | |
| Transient Guest | | 10 | 69,000 | | |
| Water Maintenance | | 10 | 70,000 | | |
| Sewer Maintenance | | 11 | 96,000 | | |
| Refuse | | 11 | 727,000 | | |
| Sponsorship | | 12 | 11,000 | | |
| Community Center Maintenance | | 12 | 45,000 | | |
| Aquatic Center Maintenance | | 13 | 30,000 | | |
| Technology | | 13 | 185,300 | | |
| Park Maintenance Fund | | 14 | 40,000 | | |
| Public Art Fund | | 14 | 25,000 | | |
| Property Tax Relief | | 15 | 25,000 | | |
| Commerce Dr. TIF | | 15 | 313,100 | | |
| 2019 Commerce Dr. TIF | | 16 | 150,000 | | |
| Panasonic TIF | | 16 | 170,850 | | |
| Water | | 17 | 3,606,817 | | |
| Sewer | | 18 | 1,275,520 | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds-A | | 19 | | | |
| Non-Budgeted Funds-B | | 20 | | | |
| | | | | | |
| | | | | | |
| Totals | | xxxxx | 26,780,475 | 2,398,023 | |
| Budget Hearing Notice | | 21 | | | |
| Combined Rate and Budget Hearing Notice | | 22 | | | |
| RNR Hearing Notice | | 23 | | | |
| Neigborhood Revitalization Rebate | | | | | |

| | Final County Assessed Valuation | County Clerk's Use Only |
|---|---|---|
| | Johnson County | |
| | Leavenworth County | |
| | 0 | |
| | 0 | |
| | Nov 1, 2024 Total Assessed Valuation | |

| | |
|---|---|
| Revenue Neutral Rate | 13.780 |
| Does budget require a resolution to exceed the Revenue Neutral Rate? | NO |

Assisted by:
Mike Brungardt

Address:
32905 W 84th St
De Soto, KS 66018

Email:
mbrungardt@desotoks.us

Attest: October 30 2024
Amy Meeker-Berg
County Clerk

Governing Body

AMY MEEKER-BERG COUNTY CLERK JOHNSON COUNTY, KANSAS

**CPA Summary**

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

| Budgeted Fund for 2024 | Ad Valorem Levy Tax Year 2023 | Allocation for Year 2025 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 1,489,680 | 104,584 | 1,638 | 408 | 3,645 | 0 |
| Debt Service | 266,458 | 18,707 | 293 | 73 | 652 | 0 |
| Library | | | | | | |
| Law Enforecement | 641,885 | 45,064 | 706 | 176 | 1,570 | 0 |
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| | | | | | | |
| TOTAL | 2,398,023 | 168,355 | 2,637 | 657 | 5,867 | 0 |

County Treas Motor Vehicle Estimate 168,355

County Treas Recreational Vehicle Estimate 2,637

County Treas 16/20M Vehicle Estimate 657

County Treas Commercial Vehicle Tax Estimate 5,867

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.07021

Recreational Vehicle Factor 0.00110

16/20M Vehicle Factor 0.00027

Commercial Vehicle Factor 0.00245

Watercraft Factor 0.00000

City of De Soto, KS 2025

**Schedule of Transfers**

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

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

City of De Soto, KS 2025

**STATEMENT OF INDEBTEDNESS**

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amount Outstanding Jan 1, 2024 | Date Due | | Amount Due 2024 | | Amount Due 2025 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | 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 | 199,988 | 480,000 | 185,588 | 490,000 |
| 2015-B | 7/31/2015 | 9/1/2035 | .85 - 4.0 | 1,765,000 | 1,145,000 | 3/1 and 9/1 | 9/1 | 38,775 | 85,000 | 36,225 | 85,000 |
| 2017-A | 9/28/2017 | 9/1/2039 | 3-3.5 | 2,285,000 | 1,815,000 | 3/1 and 9/1 | 9/1 | 56,813 | 110,000 | 53,512 | 115,000 |
| 2019-A | 3/28/2019 | 9/1/2039 | 2.85 - 3.09 | 945,000 | 800,000 | 3/1 and 9/1 | 9/1 | 25,200 | 40,000 | 23,600 | 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 | 26,300 | 40,000 | 24,700 | 40,000 |
| 2021-A | 7/22/2021 | 9/1/2043 | 2.00 | 7,015,000 | 5,950,000 | 3/1 and 9/1 | 9/1 | 119,000 | 335,000 | 112,300 | 325,000 |
| 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 | 49,196 | 0 | 41,440 | 100,000 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **26,840,000** | | | **887,940** | **1,090,000** | **850,033** | **1,195,000** |
| Revenue Bonds: | | | | | | | | | | | |
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| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
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| **Total Other** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| **Total Indebtedness** | | | | | **26,840,000** | | | **887,940** | **1,090,000** | **850,033** | **1,195,000** |

City of De Soto, KS 2025

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

| Items Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance As Beginning of 2024 | Payments Due 2024 | Payments Due 2025 |
|---|---|---|---|---|---|---|---|
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| | | | | **Totals** | **0** | **0** | **0** |

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

City of De Soto, KS 2025

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

| Adopted Budget **General** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,976,648 | 5,309,830 | 5,247,004 |
| Receipts: | | | |
| Ad Valorem Tax | 1,406,133 | 1,489,680 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 17,243 | 12,100 | 14,100 |
| Motor Vehicle Tax | 107,603 | 149,227 | 104,584 |
| Recreational Vehicle Tax | 1,780 | 2,657 | 1,638 |
| 16/20M Vehicle Tax | 345 | 518 | 408 |
| Commercial Vehicle Tax | 3,572 | 5,254 | 3,645 |
| Watercraft Tax | 614 | 600 | 0 |
| Gross Earning (Intangible) Tax | | | 0 |
| | | | |
| Local Alcoholic Liquor | 32,827 | 33,000 | 34,000 |
| Compensating Use Tax | 943,640 | 1,320,000 | 1,080,000 |
| Local Sales Tax | 1,834,608 | 1,715,000 | 1,790,000 |
| Astra CID | | | 50,000 |
| Franchise Fees | 749,267 | 900,000 | 2,057,770 |
| Planning & Zoning | 929,323 | 22,350 | 50,000 |
| Building Permits/Inspections | 2,344,102 | 1,083,000 | 700,000 |
| Court Fees | 216,971 | 280,400 | 245,000 |
| Permits & Licenses | 18,758 | 26,100 | 19,000 |
| Recreation Fees | 201,003 | 185,000 | 200,000 |
| Rent & Leases | 90,725 | 89,000 | 89,000 |
| Miscellaneous | 74,522 | 14,225 | 12,500 |
| Transfers | 17,559 | 17,559 | 150,000 |
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| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | 794,047 | 2,000,000 | 1,500,000 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **9,784,643** | **9,345,670** | **8,101,645** |
| **Resources Available:** | **12,761,291** | **14,655,500** | **13,348,648** |

**FUND PAGE - GENERAL**

| Adopted Budget<br>General | Prior Year Actual<br>Actual for 2023 | Current Year Estimate<br>Estimate for 2024 | Proposed Budget Year<br>Year for 2025 |
|---|---|---|---|
| **Resources Available:** | 12,761,291 | 14,655,500 | 13,348,648 |
| Expenditures: | | | |
| General Administration | 3588270 | 3551671 | 5713412 |
| Planning | 123602 | 156410 | 156643 |
| Building Inspections | 833121 | 1309748 | 743191 |
| Court | 235545 | 248648 | 258766 |
| Community Center | 276767 | 330090 | 398702 |
| Streets | 1369673 | 2261893 | 2648311 |
| Community Outreach | 0 | 557160 | 517616 |
| Parks | 631429 | 592226 | 613548 |
| Aquatic Center | 393056 | 400650 | 427429 |
| 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) | 7451462 | 9408496 | 11477619 |
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| Cash Reserve (2025 column) | | | 1,586,600 |
| Miscellaneous | | | 1,450,000 |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **7,451,462** | **9,408,496** | **14,514,219** |
| Unencumbered Cash Balance Dec 31 | 5,309,830 | 5,247,004 | xxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amoun | 8,849,743 | 16,071,950 | 14,514,219 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 14,514,219 |
| | | Tax Required | 1,165,570 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 1,165,570 |

**CPA Summary**

City of De Soto, KS 2025

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

City of De Soto, KS 2025

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

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

City of De Soto, KS 2025

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

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

| Adopted Budget **Library** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| 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 |
| 2023/2024/2025 Budget Authority Amoun | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 0 |

**CPA Summary**

City of De Soto, KS 2025

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

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

| Adopted Budget<br>**0** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| 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 I | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
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| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amoun | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 0 |

**CPA Summary**

City of De Soto, KS 2025

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

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

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

**CPA Summary**

City of De Soto, KS 2025

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

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

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

| **CPA Summary** |
|---|
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City of De Soto, KS 2025

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

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

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

**CPA Summary**

City of De Soto, KS 2025

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

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

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

**CPA Summary**

City of De Soto, KS 2025

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

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

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

**CPA Summary**

City of De Soto, KS 2025

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

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

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

**CPA Summary**

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

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

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

| **CPA Summary** |
|---|
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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

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

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

**CPA Summary**

City of De Soto, KS 2025

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

| Adopted Budget **Water** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 650,130 | 644,936 | 1,097,552 |
| Receipts: | | | |
| Water Service Charges | 2,165,130 | 2,584,000 | 3,932,980 |
| Revenues | 119,060 | 158,000 | 50,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **2,284,190** | **2,742,000** | **3,982,980** |
| **Resources Available:** | **2,934,320** | **3,386,936** | **5,080,532** |
| Expenditures: | | | |
| Salaries & Wages | 771,648 | 789,613 | 876,550 |
| Capital Outlay | 92,090 | 168,616 | 224,328 |
| Commodities | 698,639 | 359,120 | 863,710 |
| Contractual | 539,097 | 485,650 | 726,168 |
| Transfers | 53,125 | 295,500 | 620,500 |
| | | | |
| Employee Benefits | 134,784 | 140,695 | 151,500 |
| PENA | | 50,190 | 144,061 |
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| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **2,289,384** | **2,289,384** | **3,606,817** |
| Unencumbered Cash Balance Dec 31 | 644,936 | 1,097,552 | 1,473,715 |
| 2023/2024/2025 Budget Authority Amount | 2,339,270 | 2,455,600 | 3,606,817 |

**CPA Summary**

City of De Soto, KS 2025

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

| Adopted Budget **Sewer** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 428,251 | 307,275 | 349,432 |
| Receipts: | | | |
| Sewer Charges | 718,025 | 826,000 | 1,247,501 |
| Revenues | 5,342 | 30,500 | 9,500 |
| Transfers | 0 | 30,000 | 30,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **723,367** | **886,500** | **1,287,001** |
| **Resources Available:** | **1,151,618** | **1,193,775** | **1,636,433** |
| Expenditures: | | | |
| Salaries & Wages | 259,255 | 300,700 | 356,568 |
| Capital Outlay | 13,090 | 32,660 | 47,040 |
| Commodities | 73,777 | 140,061 | 160,951 |
| Contractual | 290,816 | 270,962 | 444,149 |
| Transfers | 173,884 | 53,500 | 138,500 |
| | | | |
| Employee Benefits | 33,522 | 46,460 | 46,769 |
| PENA | | | 81,543 |
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| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **844,343** | **844,343** | **1,275,520** |
| Unencumbered Cash Balance Dec 31 | 307,275 | 349,432 | 360,913 |
| 2023/2024/2025 Budget Authority Amount | 847,358 | 856,989 | 1,275,520 |

**CPA Summary**

City of De Soto, KS

**NON-BUDGETED FUNDS (A)**

*(Only the actual budget year for 2023 is reported)*

2025

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 | 15,513,464 | Cash Balance Jan 1 | 36 | Cash Balance Jan 1 | 20,135 | Cash Balance Jan 1 | 1,645,960 | Cash Balance Jan 1 | 0 | 17,179,595 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| | 67,803,250 | | | | 200 | | 226,187 | | 90,000 | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 67,803,250 | Total Receipts | 0 | Total Receipts | 200 | Total Receipts | 226,187 | Total Receipts | 90,000 | 68,119,637 |
| Resources Available: | 83,316,714 | Resources Available: | 36 | Resources Available: | 20,335 | Resources Available: | 1,872,147 | Resources Available: | 90,000 | 85,299,232 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | | | | | | 192,561 | | 90,000 | |
| | 20,638,685 | | | | | | | | | |
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| | | | | | | | | | | |
| Total Expenditures | 20,638,685 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 192,561 | Total Expenditures | 90,000 | 20,921,246 |
| Cash Balance Dec 31 | 62,678,029 | Cash Balance Dec 31 | 36 | Cash Balance Dec 31 | 20,335 | Cash Balance Dec 31 | 1,679,586 | Cash Balance Dec 31 | 0 | **64,377,986** ** |
| | | | | | | | | | | **64,377,986** ** |

**Note: These two block figures should agree.

**CPA Summary**

City of De Soto, KS **NON-BUDGETED FUNDS (B)** 2025

*(Only the actual budget year for 2023 is reported)*

Non-Budgeted Funds-B

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **conomic Incentive Depos** | | | | | | | | | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 10,793 | Cash Balance Jan 1 | | Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | | 10,793 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| | 69,000 | | | | | | | | | |
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| Total Receipts | 69,000 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 69,000 |
| Resources Available: | 79,793 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 79,793 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | 64,062 | | 194,140 | | 81,357 | | | | | |
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| | | | | | | | | | | |
| Total Expenditures | 64,062 | Total Expenditures | 194,140 | Total Expenditures | 81,357 | Total Expenditures | 0 | Total Expenditures | 0 | 339,559 |
| Cash Balance Dec 31 | 15,731 | Cash Balance Dec 31 | -194,140 | Cash Balance Dec 31 | -81,357 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | **-259,766** ** |
| | | | **See Tab B** | | **See Tab B** | | | | | **-259,766** ** |

**Note: These two block figures should agree.

**CPA Summary**

**NOTICE OF BUDGET HEARING**

2025

The governing body of

**City of De Soto, KS**

will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at and will be available at this hearing.

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

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

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

| Outstanding Indebtedness, January 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 18,795,000 | 34,795,000 | 26,840,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 18,795,000 | 34,795,000 | 26,840,000 |

*Tax rates are expressed in mills

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

**0**
City Official Title:

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

2025

The governing body of

**City of De Soto, KS**

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

**SUPPORTING COUNTIES**

Johnson County (home county) Leavenworth County

**BUDGET SUMMARY**

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

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

| Outstanding Indebtedness, January 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 18,795,000 | 34,795,000 | 26,840,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 18,795,000 | 34,795,000 | 26,840,000 |

*Tax rates are expressed in mills

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

**Mike Brungardt**

City Official Title: City Administrator

**Ordinance No. 2628 Summary**

On September 19, 2024, the City of De Soto, Kansas, adopted Ordinance No. 2628 to formally approve, adopt, and appropriate by Fund the budget of the City of De Soto, Kansas for the year beginning January 1, 2025. 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. 2628

## AN ORDINANCE APPROVING, ADOPTING AND APPROPRIATING BY FUND THE BUDGET OF THE CITY OF DESOTO, KANSAS FOR THE YEAR BEGINNING JANUARY 1, 2025

**WHEREAS**, on July 19, 2024 and pursuant to K.S.A. 79-2988, the City notified Johnson County that the City would need to exceed the Revenue Neutral Rate ("RNR") established for De Soto; and

**WHEREAS**, following the RNR notification to the County, the City determined it's 2025 budget would not exceed the RNR; and

**WHEREAS**, notice of a public hearing on increasing the RNR, and adopting the proposed 2025 operating budget, was published in the official city newspaper; and

**WHEREAS**, given the notification to the County and taxpayers concerning increasing the RNR -- and even though the City will not exceed the RNR -- a public hearing was held on September 19, 2024 to allow a forum for anyone wanting to comment on the RNR and/or the City no longer needing to exceed it; and

**WHEREAS**, following the closing of the public hearing on the RNR, a public hearing on adopting the proposed 2025 operating budget was held on September 19, 2024.

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

**Section 1.** The proposed 2025 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, 2025.

**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 10th day of September 2024.

Rick Walker, Mayor

(Seal)

ATTEST:

Brandon Mills, City Clerk

APPROVED AS TO FORM:

Patrick G. Reavey, City Attorney

DE SOTO
KANSAS

**Meeting Minutes**

**CITY COUNCIL**
**City Hall, 32905 W. 84th Street**
**7:00 p.m. September 19th, 2024**

Mayor Walker called the meeting to order at 7:00 pm and led the Pledge of Allegiance.

Tripp– Present
Daniels – Present
Honomichl – Absent
McMoran – Present
Lane – Present

Proclamation: Declaring Constitution Week 2024.

Mayor Walker read the proclamation declaring constitution week 2024.

Public Hearing: Revenue Neutral Rate

Mayor Walker opened the public hearing for the revenue neutral rate at 7:03 pm. He noted that the city is not wanting to exceed the revenue neutral rate.

Seeing no one wanting to speak; the Mayor closed the public hearing at 7:04 pm.

Public Hearing: 2025 Municipal Budget

Mayor Walker opened the public hearing at 7:05 pm . He noted that the budget presented for adoption is under the revenue neutral rate.

Seeing no one wanting to speak, the Mayor closed the budget hearing at 7:06 pm.

Consent Agenda Items will be acted upon by one motion unless a Councilmember requests an item be removed for discussion and separate action.

1. Consent Agenda:
   a. Approve Minutes from the September 5th City Council Meeting.
   b. Approve Pay Ordinance No. 981.
   c. Approve Deed of Dedication from Merck to City for right-of-way
   d. Parade permit for DHS Homecoming
   e. Temporary Use permit for Force of Nature
   f. Approve Temporary Use Permit for Downtown Event on 9/14/24
   g. Approve Resolution 2050 Allowing for the Consumption of Alcohol In the Downtown District.

   Motion by Councilmember Tripp to approve the consent agenda as presented; Second by Councilmember McMoran.

| | |
|---|---|
| Tripp– Yes | McMoran – Yes |
| Daniels – Yes | Lane – Yes |
| Honomichl – Ye | Motion Carried |

2. Call to Public:

   Members of the public are welcome to use this time to comment about any matter relating to City business not listed on this Agenda. The comments that are discussed under Call to Public may or may not be acted upon by the Council during this meeting. There is a four-minute time limit. Please stand and wait to be recognized by the Mayor. You must state your name and address.

   Seeing no one wanting to speak, the Mayor moved on to the next item.

3. Old Business:
   a. None

4. New Business:
   a. Adopt 2025 Municipal Budget
      Motion by Councilmember Daniels to approve the 2025 budget as presented:
      Second by Councilmember Tripp.

| | |
|---|---|
| Tripp– Yes | McMoran – Yes |
| Daniels – Yes | Lane – Yes |
| Honomichl – Absent | Motion Carried |

   b. Consider text amendment for lot size in R2 and R3 zoning districts
      Motion by Councilmember Daniels to approve the text amendment as presented;
      Second by Councilmember Tripp.

| | |
|---|---|
| Tripp– Yes | McMoran – Yes |
| Daniels – Yes | Lane – Yes |
| Honomichl – Absent | Motion Carried |

   c. Consider Ordinance 2630 Authorizing Issuance of $90,000,000 in IRBs for Flint Commerce Center
      Motion by councilmember Daniels to approve ordinance 2630; Second by Councilmember Lane.

| | |
|---|---|
| Tripp– Yes | McMoran – Yes |
| Daniels – Yes | Lane – Yes |
| Honomichl – Absent | Motion Carried |

5. Executive Session: None

6. Advisory Reports:
    a. City Administrator - Absent
    b. City Attorney – no report
    c. City Planner- no report
    d. City Engineer- no report
    e. Assistant City Administrator – no report

7. Council & Mayor Comments
    No reports

8. Adjournment

    Motion to adjourn by councilmember Lane; Second by Councilmember Daniels.

    The meeting was adjourned at 7:35 pm.

    submitted by

    *Brandon Mills*
    Brandon Mills, MPA
    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 & BUDGET HEARING
9/3/24

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

September 3, 2024

Notary Public

NOTARY PUBLIC
STATE OF KANSAS
EMILY KARES
My Appt. Expires Jan. 27, 2026

L20047
Publication Fees: $69.20

First published in The Legal Record, Tuesday, September 3, 2024.

State of Kansas
City

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

2025

The governing body of
**City of De Soto, KS**
will meet on September 19, 2024 at 7:00 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

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

| Outstanding Indebtedness, January 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 18,795,000 | 34,795,000 | 26,840,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 18,795,000 | 34,795,000 | 26,840,000 |

*Tax rates are expressed in mills

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

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

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