RESOLUTION NO. 2016

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

WHEREAS, the Revenue Neutral Rate for the City of De Soto was calculated as 18.527 mills by the Johnson County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 7th, allowing all interested taxpayers who desired to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of De Soto, having considered and heard any testimony presented, 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:

Section 1. The City of De Soto shall levy a property tax rate of 19.800 mills, which exceeds the Revenue Neutral Rate of 18.527 mills.

Section 2. 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 this 7th day of September 2023 and **SIGNED** by the Mayor.

CITY OF DESOTO SEAL KANSAS

RICK WALKER
Mayor of De Soto, Kansas

ATTEST:

BRANDON MILLS,
City Clerk of De Soto, Kansas

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 7th, 2023
Resolution No. 2016

Governing Body Member	Yes	No	No Vote
Councilmember Lori Murdock	x		
Councilmember Kevin Honomichl	X		
Councilmember Danny Lane	X		
Councilmember Rob Daniels	X		
Councilmember Kevin Ritter	X		
TOTAL	**5**	**0**	**0**

Motion Carried

Certified:

Brandon Mills

Brandon Mills, City Clerk

Type text here

First published in The Legal Record, Tuesday, August 22, 2023.

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of
City of De Soto, KS
will meet on September 7, 2023 at 7:00 at De Soto City Hall, 32905 W 84th St. De Soto, KS 66018 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at De Soto City Hall, 32905 W 84th St. De Soto, KS 66018 and will be available at this hearing.

SUPPORTING COUNTIES
Johnson County (home county) Leavenworth County

BUDGET SUMMARY
Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	6,671,040	13.202	7,336,352	2.613	16,071,950	1,489,680	12.300
Debt Service	1,608,750	4.000	1,729,157	13.368	15,407,882	266,458	2.200
Library							
Law Enforecement	546,375	5.200	595,000	4.924	750,000	641,885	5.300
Special Highway	190,000		175,000		200,000		
Special Parks	40,000		45,000		70,000		
Transient Guest	29,600		35,000		36,000		
Water Maintenance	20,000		85,000		85,000		
Sewer Maintenance	78,124		84,000		80,000		
Refuse	730,232		670,000		720,000		
Sponsorship	1,038		10,000		11,000		
Community Center Maintenance	35,000		35,000		38,000		
Aquatic Center Maintenance	55,303		30,000		38,000		
Technology	5,909		34,500		172,400		
Park Maintenance Fund			35,000		35,000		
Public Art Fund			25,000		25,000		
Property Tax Relief					25,000		
Water	2,477,428		2,339,270		2,455,600		
Sewer	731,940		919,983		856,989		
Non-Budgeted Funds-A	2,771,254						
Non-Budgeted Funds-B	373,811						
Totals	16,365,802	22.402	14,183,262	20.905	37,077,821	2,398,023	19.800
						*Revenue Neutral Rate***	*18.527.*
Less: Transfers	1,496,867		1,512,075		1,269,559		
Net Expenditure	14,868,935		12,671,187		35,808,262		
Total Tax Levied	2,158,066		8,450,513		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	96,015,067		107,248,273		121,114,188		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	17,800,000		18,795,000		33,575,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	17,800,000		18,795,000		33,575,000		

*Tax rates are expressed in mills

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

Mike Brungardt
City Official Title: City Administrator

8/22

2024

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 2024; and (3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

			2024 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	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	16,071,950	1,489,680	
Debt Service	10-113	7	15,407,882	266,458	
Library	12-1220	7			
Law Enforecement	C.O. #9	8	750,000	641,885	
		8			
Special Highway		9	200,000		
Special Parks		9	70,000		
Transient Guest		10	36,000		
Water Maintenance		10	85,000		
Sewer Maintenance		11	80,000		
Refuse		11	720,000		
Sponsorship		12	11,000		
Community Center Maintenance		12	38,000		
Aquatic Center Maintenance		13	38,000		
Technology		13	172,400		
Park Maintenance Fund		14	35,000		
Public Art Fund		14	25,000		
Property Tax Relief		15	25,000		
		15			
Water		16	2,455,600		
Sewer		17	856,989		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Totals		xxxxxx	37,077,821	2,398,023	
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		20			
RNR Hearing Notice		21			
Neigborhood Revitalization Rebate					

Final County Assessed Valuation	County Clerk's Use Only
Johnson County	
Leavenworth County	
0	
0	
Nov 1, 2023 Total Assessed Valuation	

Revenue Neutral Rate 18.527

Assisted by:
Mike Brungardt

Address:
32905 W 84th St
De Soto, KS 66018
Email:
mbrungardt@desotoks.us

Attest: _____, 2023

County Clerk

DANNY LANE
Kevin Ritter
Robert Daniels
Lori Murdock
Kevin Honomichl
Rick Walker

Governing Body

CPA Summary

CERTIFICATE

2024

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 2024; and (3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Vehicle Tax		2			
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		8			
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Special Parks		9	70,000		
Transient Guest		10	36,000		
Water Maintenance		10	85,000		
Sewer Maintenance		11	80,000		
Refuse		11	720,000		
Sponsorship		12	11,000		
Community Center Maintenance		12	38,000		
Aquatic Center Maintenance		13	38,000		
Technology		13	172,400		
Park Maintenance Fund		14	35,000		
Public Art Fund		14	25,000		
Property Tax Relief		15	25,000		
		15			
Water		16	2,455,600		
Sewer		17	856,989		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Totals		xxxxxx	37,077,821	2,398,023	
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		20			
RNR Hearing Notice		21			
Neigborhood Revitalization Rebate					

Final County Assessed Valuation	County Clerk's Use Only
Johnson County	
Leavenworth County	
0	
0	
Nov 1, 2023 Total Assessed Valuation	

Revenue Neutral Rate: 18.527

Assisted by:
Mike Brungardt

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

Email:
mbrungardt@desotoks.us

Attest: _____, 2023

County Clerk

Governing Body

CPA Summary

City of De Soto, KS 2024

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

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

County Treas Motor Vehicle Estimate 165,023

County Treas Recreational Vehicle Estimate 2,939

County Treas 16/20M Vehicle Estimate 573

County Treas Commercial Vehicle Tax Estimate 5,810

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.01953

Recreational Vehicle Factor 0.00035

16/20M Vehicle Factor 0.00007

Commercial Vehicle Factor 0.00069

Watercraft Factor 0.00000

City of De Soto, KS 2024

Schedule of Transfers

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

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

City of De Soto, KS 2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2015-A	7/24/2015	9/1/2045	2.0 - 4.0	9,635,000	6,555,000	3/1 and 9/1	9/1	218,788	470,000	199,988	480,000
2015-B	7/31/2015	9/1/2035	.85 - 4.0	1,765,000	1,310,000	3/1 and 9/1	9/1	40,900	85,000	38,775	85,000
2017-A	9/28/2017	9/1/2039	3-3.5	2,285,000	1,920,000	3/1 and 9/1	9/1	59,963	105,000	56,813	110,000
2019-A	3/28/2019	9/1/2039	2.85 - 3.09	945,000	840,000	3/1 and 9/1	9/1	26,800	40,000	25,200	40,000
2019-B	6/27/2019	9/1/2039	3.0-4.0	995,000	875,000	3/1 and 9/1	9/1	27,900	40,000	26,300	40,000
2021-A	7/22/2021	9/1/2043	2.00	7,015,000	6,300,000	3/1 and 9/1	9/1	126,000	350,000	335,000	119,000
2022-A	12/15/2022	9/1/2052	4.0-5.0	13,375,000	13,375,000	3/1 and 9/1	9/1	399,293	0	561,506	0
2022-B	12/15/2022	9/1/2044	4.00	2,400,000	2,400,000	3/1 and 9/1	9/1	20,267	0	48,000	0
2023-A	7/26/2023	9/1/2033	3.70	1,220,000		3/1 and 9/1	9/1	0	0	26,626	22,570
Total G.O. Bonds					**33,575,000**			**919,910**	**1,090,000**	**1,318,207**	**896,570**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**33,575,000**			**919,910**	**1,090,000**	**1,318,207**	**896,570**

City of De Soto, KS 2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,437,226	3,051,638	8,617,107
Receipts:			
Ad Valorem Tax	1,221,481	7,641,636	xxxxxxxxxxxxxxxxxx
Delinquent Tax	20,221	9,500	12,100
Motor Vehicle Tax	105,894	110,000	149,227
Recreational Vehicle Tax	1,629	1,816	2,657
16/20M Vehicle Tax	401	448	518
Commercial Vehicle Tax	2,968	3,005	5,254
Watercraft Tax	636	508	0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax			
Local Alcoholic Liquor	29,013	25,000	32,398
Compensating Use Tax	809,094	815,000	845,000
Local Sales Tax	1,600,774	1,540,000	1,685,000
Franchise Fees	747,086	775,800	900,000
Planning & Zoning	17,700	46,400	19,350
Building Permits/Inspections	452,254	1,352,000	1,733,000
Court Fees	252,025	235,400	240,000
Permits & Licenses	16,544	21,400	18,100
Recreation Fees	185,317	162,000	185,000
Rent & Leases	89,394	89,290	89,000
Miscellaneous	683,327	7,500	11,000
Transfers	48,342	35,118	17,559
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,351	30,000	20,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**6,285,452**	**12,901,821**	**5,965,163**
Resources Available:	**9,722,678**	**15,953,459**	**14,582,270**

City of De Soto, KS

FUND PAGE - GENERAL

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year

General	Actual for 2022	Estimate for 2023	Year for 2024
Resources Available:	9,722,678	15,953,459	14,582,270
Expenditures:			
General Administration	3136509	3574755	4751019
Planning	131545	143775	155730
Building Inspections	322492	359391	346603
Court	211648	250070	242195
Community Center	254355	288653	330090
Streets	1859245	1846546	2217893
Community Outreach	0	0	596444
Parks	391427	518262	592226
Aquatic Center	363818	354900	400650
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)	6671040	7336352	9632850
Cash Forward (2024 column)			6,439,100
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**6,671,040**	**7,336,352**	**16,071,950**
Unencumbered Cash Balance Dec 31	3,051,638	8,617,107	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	8,849,743	8,849,743	16,071,950
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,071,950
		Tax Required	1,489,680
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	1,489,680

CPA Summary

City of De Soto, KS 2024

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

City of De Soto, KS 2024

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Aquatic Center			
Commodities	57,165	51,200	77,450
Contractual	30,136	26,700	33,400
Salaries	246,517	247,000	259,800
Transfer	30,000	30,000	30,000
Total	**363,818**	**354,900**	**400,650**

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	363,818	354,900	400,650
Page 1 -Total	**6,307,222**	**6,981,452**	**9,232,200**
Grand Total	**6,671,040**	**7,336,352**	**9,632,850**

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

City of De Soto, KS 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

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

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

City of De Soto, KS 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

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

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

City of De Soto, KS 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

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

CPA Summary

City of De Soto, KS 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

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

CPA Summary

City of De Soto, KS 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

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

CPA Summary

City of De Soto, KS 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

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

CPA Summary

City of De Soto, KS 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

See Tab A

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

CPA Summary

City of De Soto, KS 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

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

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

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

CPA Summary

City of De Soto, KS 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

See Tab A

CPA Summary

City of De Soto, KS 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	426,273	428,251	196,468
Receipts:			
Sewer Charges	663,560	685,200	746,500
Revenues	5,167	3,000	4,000
Transfers	65,191	0	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**733,918**	**688,200**	**780,500**
Resources Available:	**1,160,191**	**1,116,451**	**976,968**
Expenditures:			
Salaries & Wages	201,861	351,100	279,110
Employee Benefits	23,677	26,923	46,460
Capital Outlay	12,273	15,576	32,660
Commodities	89,697	87,650	100,000
Contractual	223,680	259,850	282,700
Transfers	180,751	178,884	116,059
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**731,940**	**919,983**	**856,989**
Unencumbered Cash Balance Dec 31	428,251	196,468	119,979
2022/2023/2024 Budget Authority Amount:	847,358	824,552	856,989

See Tab C

CPA Summary

City of De Soto, KS

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

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

**Note: These two block figures should agree.

CPA Summary

City of De Soto, KS

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

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

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of
City of De Soto, KS
will meet on September 7, 2023 at 7:00 at De Soto City Hall, 32905 W 84th St. De Soto, KS 66018 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at De Soto City Hall, 32905 W 84th St. De Soto, KS 66018 and will be available at this hearing.

SUPPORTING COUNTIES
Johnson County (home county) Leavenworth County

BUDGET SUMMARY
Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	6,671,040	13.202	7,336,352	2.613	16,071,950	1,489,680	12.300
Debt Service	1,608,750	4.000	1,729,157	13.368	15,407,882	266,458	2.200
Library							
Law Enforecement	546,375	5.200	595,000	4.924	750,000	641,885	5.300
Special Highway	190,000		175,000		200,000		
Special Parks	40,000		45,000		70,000		
Transient Guest	29,600		35,000		36,000		
Water Maintenance	20,000		85,000		85,000		
Sewer Maintenance	78,124		84,000		80,000		
Refuse	730,232		670,000		720,000		
Sponsorship	1,038		10,000		11,000		
Community Center Maintenance	35,000		35,000		38,000		
Aquatic Center Maintenance	55,303		30,000		38,000		
Technology	5,909		34,500		172,400		
Park Maintenance Fund			35,000		35,000		
Public Art Fund			25,000		25,000		
Property Tax Relief					25,000		
Water	2,477,428		2,339,270		2,455,600		
Sewer	731,940		919,983		856,989		
Non-Budgeted Funds-A	2,771,254						
Non-Budgeted Funds-B	373,811						
Totals	16,365,802	22.402	14,183,262	20.905	37,077,821	2,398,023	19.800
						*Revenue Neutral Rate***	*18.527*
Less: Transfers	1,496,867		1,512,075		1,269,559		
Net Expenditure	14,868,935		12,671,187		35,808,262		
Total Tax Levied	2,158,066		8,450,513		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	96,015,067		107,248,273		121,114,188		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	17,800,000		18,795,000		33,575,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	17,800,000		18,795,000		33,575,000		

*Tax rates are expressed in mills

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

Mike Brungardt
City Official Title: City Administrator

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

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

SUPPORTING COUNTIES
Johnson County (home county) Leavenworth County

Revenue Neutral Rate*	18.527	Proposed Tax Rate	19.800

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by KSA 79-2988

Page No. 21