CONFIRMATION

L98348

# The Legal Record

1701 E. Cedar St., Ste. 111
Olathe, KS 66062-1775
Phone: (913) 780-5790

Attention: Bonnie Bennett

*Mailing Address:*

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

Phone: PATRICK: 913-583-1182 X 125; BRANDON:

We received the following legal notice for publication in The Legal Record. Please look over the publication dates below and the contact information above. Let us know if you have any changes.

Received By: Emily Kares

Date Received: 8/10/22

Publication: Hearing - RNR & Budget - De Soto

Case Number:

File Number:

Publication Dates: 8/16/22

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*notices@thelegalrecord.net*

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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 - EXCEED RNR & BUDGET
8/16/22

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

August 16, 2022

Notary Public

DEBRA VALENTI
Notary Public-State of Kansas
My Appt. Expires Aug. 21, 2023

L98348
Publication Fees: $22.83

First published in The Legal Record, Tuesday, August 16, 2022.

State of Kansas
City

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

2023

The governing body of

**City of De Soto, KS**

will meet on 9/1/2022 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

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

| | Prior Year Actual for 2021 | | Current Year Estimate for 2022 | | Proposed Budget for 2023 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2022 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 4,621,982 | 14.108 | 6,762,810 | 13.202 | 8,849,743 | 1,434,610 | 13.300 |
| Debt Service | 1,590,553 | 5.233 | 1,608,750 | 4.000 | 2,707,050 | 280,401 | 2.600 |
| Library | | | | | | | |
| Law Enforcement | 547,893 | 5.809 | 556,000 | 5.200 | 667,781 | 528,476 | 4.900 |
| Special Highway | 140,000 | | 190,000 | | 190,000 | | |
| Special Parks | 35,000 | | 40,000 | | 45,000 | | |
| Transient Guest | 28,000 | | 32,000 | | 35,000 | | |
| Water Maintenance | 80,000 | | 85,000 | | 85,000 | | |
| Sewer Maintenance | 41,000 | | 85,000 | | 84,000 | | |
| Refuse | 592,379 | | 630,000 | | 750,000 | | |
| Sponsorship | 1,089 | | 5,500 | | 10,000 | | |
| Communtiy Center Maintenance | 30,000 | | 35,000 | | 35,000 | | |
| Aquatic Center Maintenace | 30,000 | | 55,500 | | 35,000 | | |
| Technology | | | 6,000 | | 34,500 | | |
| Park Maintenace | | | | | 35,000 | | |
| Public Art Fund | | | | | 25,000 | | |
| Water | 2,193,779 | | 2,252,650 | | 2,339,270 | | |
| Sewer | 692,713 | | 723,319 | | 847,358 | | |
| Non-Budgeted Funds-A | 7,447,643 | | | | | | |
| Non-Budgeted Funds-B | 260,779 | | | | | | |
| **Totals** | 18,332,810 | 25.150 | 13,067,529 | 22.402 | 16,774,702 | 2,243,487 | 20.800 |
| | | | | | | *Revenue Neutral Rate*** | *19.947* |
| Less: Transfers | 1,299,135 | | 1,496,867 | | 1,512,075 | | |
| Net Expenditure | 17,033,675 | | 11,570,662 | | 15,262,627 | | |
| Total Tax Levied | 2,159,715 | | 2,158,066 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 85,871,101 | | 96,015,067 | | 107,861,531 | | |

| Outstanding Indebtedness, January 1, | 2020 | 2021 | 2022 |
|---|---|---|---|
| G.O. Bonds | 18,795,000 | 17,800,000 | 18,795,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 18,795,000 | 17,800,000 | 18,795,000 |

*Tax rates are expressed in mills

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

**Mike Brungardt**

City Official Title: City Administrator

8/16

**RESOLUTION NO. 1083**

**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, Kansas was calculated as 19.947 mills by the Johnson County Clerk; and

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

**WHEREAS**, the Governing Body held a hearing on September 1, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

**SECTION 1.** **Levy to Exceed.** The City of De Soto, Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate of 19.947 mills.

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

ADOPTED September 1, 2022.

CITY OF DE SOTO, KANSAS

Mayor, Rick Walker

CITY OF DESOTO SEAL KANSAS

(SEAL)

ATTEST:

City Clerk, Brandon Mills

# Roll Call Vote

A Roll Call Vote of the De Soto City Council To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 1st, 2022
Resolution No. 1083

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Lane | X | | |
| Ritter | X | | |
| Murdock | X | | |
| Daniels | X | | |
| Honomichl | X | | |
| | | | |
| | | | |
| | | | |
| | | | |
| **TOTAL** | **5** | **0** | **0** |

Certified:
Brandon Mills

**CERTIFICATE** 2023

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 2023; and (3) the Amounts(s) of 2022 Ad Valorem Tax are within statutory limitations.

| Table of Contents: | | Page No. | 2023 Adopted Budget: Budget Authority for Expenditures | 2023 Adopted Budget: Amount of 2022 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 | 8,849,743 | 1,434,610 | |
| Debt Service | 10-113 | 7 | 2,707,050 | 280,401 | |
| Library | 12-1220 | 7 | | | |
| Law Enforcement | C.O. #9 | 8 | 667,781 | 528,476 | |
| | | 8 | | | |
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| | | | | | |
| Special Highway | | 9 | 190,000 | | |
| Special Parks | | 9 | 45,000 | | |
| Transient Guest | | 10 | 35,000 | | |
| Water Maintenance | | 10 | 85,000 | | |
| Sewer Maintenance | | 11 | 84,000 | | |
| Refuse | | 11 | 750,000 | | |
| Sponsorship | | 12 | 10,000 | | |
| Communtiy Center Maintenance | | 12 | 35,000 | | |
| Aquatic Center Maintenace | | 13 | 35,000 | | |
| Technology | | 13 | 34,500 | | |
| Park Maintenace | | 14 | 35,000 | | |
| Public Art Fund | | 14 | 25,000 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Water | | 15 | 2,339,270 | | |
| Sewer | | 16 | 847,358 | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds-A | | 17 | | | |
| Non-Budgeted Funds-B | | 18 | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxx | 16,774,702 | 2,243,487 | |
| Budget Hearing Notice | | 19 | | | |
| Combined Rate and Budget Hearing Notice | | 19 | | | |
| RNR Hearing Notice | | 20 | | | |
| Neigborhood Revitalization Rebate | | | | | |

| Final County Assessed Valuation | County Clerk's Use Only |
|---|---|
| Johnson County | |
| Leavenworth County | |
| 0 | |
| 0 | |
| Nov 1, 2022 Total Assessed Valuation | |

Revenue Neutral Rate: 19.947

Assisted by:
Mike Brungardt

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

Attest: _____, 2022

County Clerk

Governing Body

**CPA Summary**

**CERTIFICATE** 2023

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 2023; and (3) the Amounts(s) of 2022 Ad Valorem Tax are within statutory limitations.

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| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
| Statement of Lease-Purchases | | 5 | | | |
| | | | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 6 | 8,849,743 | 1,434,610 | |
| Debt Service | 10-113 | 7 | 2,707,050 | 280,401 | |
| Library | 12-1220 | 7 | | | |
| Law Enforcement | C.O. #9 | 8 | 667,781 | 528,476 | |
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| Special Highway | | 9 | 190,000 | | |
| Special Parks | | 9 | 45,000 | | |
| Transient Guest | | 10 | 35,000 | | |
| Water Maintenance | | 10 | 85,000 | | |
| Sewer Maintenance | | 11 | 84,000 | | |
| Refuse | | 11 | 750,000 | | |
| Sponsorship | | 12 | 10,000 | | |
| Communtiy Center Maintenance | | 12 | 35,000 | | |
| Aquatic Center Maintenace | | 13 | 35,000 | | |
| Technology | | 13 | 34,500 | | |
| Park Maintenace | | 14 | 35,000 | | |
| Public Art Fund | | 14 | 25,000 | | |
| | | | | | |
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| | | | | | |
| Water | | 15 | 2,339,270 | | |
| Sewer | | 16 | 847,358 | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds-A | | 17 | | | |
| Non-Budgeted Funds-B | | 18 | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxx | 16,774,702 | 2,243,487 | |
| Budget Hearing Notice | | 19 | | | |
| Combined Rate and Budget Hearing Notice | | 19 | | | |
| RNR Hearing Notice | | 20 | | | |
| Neigborhood Revitalization Rebate | | | | | |

| Final County Assessed Valuation | County Clerk's Use Only |
|---|---|
| Johnson County | |
| Leavenworth County | |
| 0 | |
| 0 | |
| Nov 1, 2022 Total Assessed Valuation | |

Revenue Neutral Rate 19.947

Assisted by:
Mike Brungardt

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

Attest:_____, 2022

County Clerk

Governing Body

**CPA Summary**

City of De Soto, KS 2023

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

| Budgeted Fund for 2022 | Ad Valorem Levy Tax Year 2021 | Allocation for Year 2023 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 1,271,790 | 108,229 | 1,768 | 448 | 3,005 | 0 |
| Debt Service | 385,319 | 32,790 | 535 | 136 | 910 | 0 |
| Library | | | | | | |
| Law Enforcement | 500,957 | 42,631 | 696 | 176 | 1,183 | 0 |
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| | | | | | | |
| TOTAL | 2,158,066 | 183,650 | 2,999 | 760 | 5,098 | 0 |

County Treas Motor Vehicle Estimate 183,650

County Treas Recreational Vehicle Estimate 2,999

County Treas 16/20M Vehicle Estimate 760

County Treas Commercial Vehicle Tax Estimate 5,098

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.08510

Recreational Vehicle Factor 0.00139

16/20M Vehicle Factor 0.00035

Commercial Vehicle Factor 0.00236

Watercraft Factor 0.00000

City of De Soto, KS 2023

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2021 | Current Amount for 2022 | Proposed Amount for 2023 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| General | Capital Improvement | 66,620 | 66,620 | 86,620 | 12-1,118 |
| General | Community Ctr Maintena | 30,000 | 35,000 | 40,000 | 12-1,118 |
| General | Park Maintenance | 0 | 0 | 35,000 | 12-1,118 |
| General | Aquatic Center Maint | 30,000 | 30,000 | 30,000 | 12-1,118 |
| General | Technology | 0 | 14,865 | 17,750 | 12-1,118 |
| General | Public Arts Fund | 0 | 0 | 25,000 | 12-1,118 |
| Special Highway | Debt Service | 15,000 | 15,000 | 15,000 | Bond Ord 2168 |
| Special Highway | Capital Improvement | 125,000 | 175,000 | 175,000 | 12-1,118 |
| Special Parks | Capital Improvement | 35,000 | 40,000 | 45,000 | 12-1,118 |
| CDBG | Capital Improvement | 87,440 | 100,000 | 100,000 | 12-1,118 |
| Water Development | Debt Service | 20,000 | 20,000 | 20,000 | 12-825d |
| Sewer Development | Debt Service | 41,000 | 42,000 | 44,000 | 12-825d |
| Capital Improvements | Debt Service | 35,000 | 35,000 | 35,000 | 12-1,118 |
| Water | General | 124,025 | 124,171 | 117,559 | 12-825d |
| Water | Debt Service | 390,334 | 465,952 | 390,334 | 12-825d |
| Water | Water Maintenance | 45,000 | 45,000 | 45,000 | 12-1,118 |
| Water | Sewer | 62,479 | 65,193 | 68,803 | 12-825d |
| Water | Technology | 0 | 2,315 | 3,125 | 12-1,118 |
| Sewer | Debt Service | 140,000 | 140,000 | 140,000 | 12-825d |
| Sewer | General | 24,025 | 24,171 | 17,559 | 12-825d |
| Sewer | Sewer Maintenance | 15,000 | 15,000 | 20,000 | 12-1,118 |
| Sewer | Technology | 0 | 1,580 | 1,325 | 12-1,118 |
| Non Expendable Trust | Capital Improvement | 13,213 | 40,000 | 40,000 | 79-2934 |
| | **Totals** | 1,299,135 | 1,496,867 | 1,512,075 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 1,299,135 | 1,496,867 | 1,512,075 | |

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of De Soto, KS 2023

**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 2022 | Payments Due 2022 | Payments Due 2023 |
|---|---|---|---|---|---|---|---|
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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 2023

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amount Outstanding Jan 1, 2022 | Date Due | | Amount Due 2022 | | Amount Due 2023 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| 2015-A | 7/24/2015 | 9/1/2045 | 2.0 - 4.0 | 9,635,000 | 7,010,000 | 3/1 and 9/1 | 9/1 | 236,988 | 455,000 | 218,788 | 470,000 |
| 2015-B | 7/31/2015 | 9/1/2035 | .85 - 4.0 | 1,765,000 | 1,310,000 | 3/1 and 9/1 | 9/1 | 42,900 | 80,000 | 40,900 | 85,000 |
| 2017-A | 9/28/2017 | 9/1/2039 | 3-3.5 | 2,285,000 | 2,020,000 | 3/1 and 9/1 | 9/1 | 62,963 | 100,000 | 59,963 | 105,000 |
| 2019-A | 3/28/2019 | 9/1/2039 | 2.85 - 3.09 | 945,000 | 875,000 | 3/1 and 9/1 | 9/1 | 28,200 | 35,000 | 26,800 | 40,000 |
| 2019-B | 6/27/2019 | 9/1/2039 | 3.0-4.0 | 975,000 | 910,000 | 3/1 and 9/1 | 9/1 | 29,300 | 35,000 | 27,900 | 40,000 |
| 2021-A | 7/22/2021 | 9/1/2043 | 2.00 | 7,258,053 | 6,670,000 | 3/1 and 9/1 | 9/1 | 133,400 | 370,000 | 129,700 | 370,000 |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **18,795,000** | | | **533,750** | **1,075,000** | **504,050** | **1,110,000** |
| 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** | | | | | **18,795,000** | | | **533,750** | **1,075,000** | **504,050** | **1,110,000** |

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2023**

Library found in: City of De Soto, KS
Johnson County

As provided in KSA 75-2553 *et seq* ., two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

| | Current Year 2022 | Proposed Year 2023 |
|---|---|---|
| Ad Valorem Tax | $0 | $0 |
| Delinquent Tax | $0 | $0 |
| Motor Vehicle Tax | $0 | |
| Recreational Vehicle Tax | $0 | |
| 16/20M Vehicle Tax | $0 | |
| LAVTR | $0 | $0 |
| TOTAL TAXES | $0 | $0 |
| Difference in Total Taxes: | $0 | |
| Qualify for grant: Qualify | | |

Second test:

| | | |
|---|---|---|
| Assessed Valuation | $96,015,067 | $107,861,531 |
| Did Assessed Valuation Decrease? | No | |
| Levy Rate | | |
| Difference in Levy Rate: | #VALUE! | |
| Qualify for grant: | #VALUE! | |

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of De Soto, KS 2023

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

| Adopted Budget **General** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,288,789 | 3,429,793 | 2,510,042 |
| Receipts: | | | |
| Ad Valorem Tax | 1,149,436 | 1,271,790 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 14,887 | 8,350 | 9,100 |
| Motor Vehicle Tax | 106,375 | 105,000 | 108,229 |
| Recreational Vehicle Tax | 1,509 | 1,554 | 1,768 |
| 16/20M Vehicle Tax | 468 | 420 | 448 |
| Commercial Vehicle Tax | 3,025 | 3,000 | 3,005 |
| Watercraft Tax | 566 | 632 | 0 |
| Gross Earning (Intangible) Tax | | | 0 |
| LAVTR | | | 0 |
| City and County Revenue Sharing | | | 0 |
| Mineral Production Tax | | | |
| Local Alcoholic Liquor | 24,425 | 25,000 | 25,000 |
| Compensating Use Tax | 739,763 | 805,000 | 725,000 |
| Local Sales Tax | 1,491,387 | 1,515,000 | 1,450,000 |
| Franchise Fees | 646,054 | 644,800 | 650,000 |
| Building Permits/Inspections | 213,872 | 248,000 | 1,223,000 |
| Court Fines | 246,187 | 265,250 | 235,000 |
| Planning & Zoning | 35,929 | 37,800 | 67,000 |
| Permits & Licenses | 16,638 | 17,200 | 18,100 |
| Recreation Fees | 165,011 | 167,014 | 160,200 |
| Rent & Leases | 67,438 | 67,050 | 68,900 |
| Miscellaneous | 683,243 | 500,857 | 4,000 |
| Transfers | 148,050 | 148,342 | 148,342 |
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| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | 8,723 | 11,000 | 8,000 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **5,762,985** | **5,843,059** | **4,905,092** |
| **Resources Available:** | **8,051,774** | **9,272,852** | **7,415,133** |

**FUND PAGE - GENERAL**

| Adopted Budget<br>General | Prior Year Actual<br>Actual for 2021 | Current Year Estimate<br>Estimate for 2022 | Proposed Budget Year<br>Year for 2023 |
|---|---|---|---|
| **Resources Available:** | 8,051,774 | 9,272,852 | 7,415,133 |
| Expenditures: | | | |
| General Administraion | 1558284 | 3361800 | 3813561 |
| Community Development | 220942 | 130410 | 145647 |
| Building Inspections | 205318 | 307252 | 338985 |
| Court | 174596 | 177147 | 196695 |
| Community Center | 223779 | 225373 | 252884 |
| Streets | 1542976 | 1776840 | 1802287 |
| Parks | 364790 | 374683 | 529370 |
| Aquatic Center | 331296 | 409305 | 362506 |
| 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) | 4621982 | 6762810 | 7441935 |
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| Cash Forward (2023 column) | | | 1,407,808 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **4,621,982** | **6,762,810** | **8,849,743** |
| Unencumbered Cash Balance Dec 31 | 3,429,793 | 2,510,042 | xxxxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount: | 6,022,863 | 7,116,724 | 8,849,743 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 8,849,743 |
| | | Tax Required | 1,434,610 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 1,434,610 |

**CPA Summary**

City of De Soto, KS 2023

| Adopted Budget<br>General Fund - Detail Expend | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Expenditures: | | | |
| General Administraion | | | |
| Salaries | 615,532 | 655,000 | 839,164 |
| Contractual | 480,921 | 553,224 | 576,200 |
| Commodities | 35,369 | 27,000 | 47,000 |
| Capital Outlay | 30,733 | 750,000 | 1,750,000 |
| Transfers/Expenses | 92,242 | 966,910 | 171,555 |
| Employee Benefits | 303,487 | 409,666 | 429,642 |
| | | | |
| Total | **1,558,284** | **3,361,800** | **3,813,561** |
| Community Development | | | |
| Salaries | 204,701 | 116,800 | 125,147 |
| Contractual | 11,769 | 11,090 | 17,400 |
| Commodities | 4,472 | 2,520 | 3,100 |
| Capital Outlay | | | |
| | | | |
| Total | **220,942** | **130,410** | **145,647** |
| Building Inspections | | | |
| Salaries | 187,230 | 268,448 | 293,306 |
| Contractual | 11,415 | 22,370 | 23,170 |
| Commodities | 6,672 | 10,975 | 12,525 |
| Capital Outlay | | 5,459 | 9,984 |
| | | | |
| Total | **205,318** | **307,252** | **338,985** |
| Court | | | |
| Salaries | 67,216 | 82,557 | 76,005 |
| Contractual | 101,844 | 89,990 | 114,690 |
| Commodities | 5,537 | 4,600 | 6,000 |
| Capital Outlay | | | |
| Total | **174,596** | **177,147** | **196,695** |
| Community Center | | | |
| Salaries | 110,992 | 115,500 | 126,381 |
| Contractual | 53,533 | 38,630 | 42,700 |
| Commodities | 21,151 | 28,140 | 35,700 |
| Capital Outlay | 8,103 | 8,103 | 8,103 |
| Transfer | 30,000 | 35,000 | 40,000 |
| Total | **223,779** | **225,373** | **252,884** |
| Streets | | | |
| Salaries | 416,245 | 484,868 | 418,831 |
| Contractual | 343,179 | 357,438 | 401,160 |
| Commodities | 220,200 | 235,100 | 255,600 |
| Capital Outlay | 563,352 | 699,434 | 726,696 |
| | | | |
| Total | **1,542,976** | **1,776,840** | **1,802,287** |
| Parks | | | |
| Salaries | 216,480 | 236,727 | 309,572 |
| Contractual | 52,287 | 61,486 | 81,336 |
| Commodities | 54,649 | 53,400 | 75,650 |
| Capital Outlay | 41,374 | 23,070 | 27,812 |
| Transfers | | | 35,000 |
| Total | **364,790** | **374,683** | **529,370** |
| Aquatic Center | | | |
| Salaries | 200,995 | 219,500 | 232,756 |
| Contractual | 17,410 | 25,190 | 25,900 |
| Commodities | 82,891 | 59,615 | 73,850 |
| Capital Outlay | | 75,000 | 0 |
| Transfer | 30,000 | 30,000 | 30,000 |
| Total | **331,296** | **409,305** | **362,506** |
| | | | |
| Page Total | **4,621,982** | **6,762,810** | **7,441,935** |

City of De Soto, KS 2023

| Adopted Budget<br>General Fund - Detail Page 2 | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Expenditures: | | | |
| | | | |
| 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 | 0 | 0 | 0 |
| Page 1 -Total | **4,621,982** | **6,762,810** | **7,441,935** |
| Grand Total | **4,621,982** | **6,762,810** | **7,441,935** |

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

City of De Soto, KS 2023

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

| Adopted Budget **Debt Service** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 754,754 | 1,074,621 | 1,076,194 |
| Receipts: | | | |
| Ad Valorem Tax | 509,211 | 385,319 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 4,591 | 4,519 | 6,000 |
| Motor Vehicle Tax | 31,341 | 38,558 | 32,790 |
| Recreational Vehicle Tax | 448 | 576 | 535 |
| 16/20M Vehicle Tax | 141 | 235 | 136 |
| Commercial Vehicle Tax | 898 | 929 | 910 |
| Watercraft Tax | 168 | 235 | 0 |
| Specials | | | |
| Delinquent Specials | | 0 | |
| Sales Tax | 663,261 | 450,000 | 655,750 |
| Transfers | 641,334 | 717,952 | 644,334 |
| Bond Rebates | 47,680 | 0 | 0 |
| Interest on Idle Funds | 11,348 | 12,000 | 10,000 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **1,910,420** | **1,610,323** | **1,350,455** |
| **Resources Available:** | **2,665,174** | **2,684,944** | **2,426,649** |
| Expenditures: | | | |
| Bond Principal | 1,045,000 | 1,075,000 | 1,110,000 |
| Bond Interest | 545,553 | 533,750 | 504,050 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Basis Reserve (2023 column) | | | 1,093,000 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **1,590,553** | **1,608,750** | **2,707,050** |
| Unencumbered Cash Balance Dec 31 | 1,074,621 | 1,076,194 | xxxxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount: | 2,368,595 | 2,520,600 | 2,707,050 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 2,707,050 |
| | | Tax Required | 280,401 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 280,401 |

| Adopted Budget **Library** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| 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: | | | |
| | | | |
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| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxxx |
| 2021/2022/2023 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 2022 Ad Valorem Tax | 0 |

**CPA Summary**

City of De Soto, KS 2023

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

| Adopted Budget<br>**Law Enforcement** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 101,178 | 93,758 | 89,619 |
| Receipts: | | | |
| Ad Valorem Tax | 488,206 | 500,957 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 6,164 | 6,000 | 5,000 |
| Motor Vehicle Tax | 43,795 | 42,801 | 42,631 |
| Recreational Vehicle Tax | 624 | 640 | 696 |
| 16/20M Vehicle Tax | 198 | 165 | 176 |
| Commercial Vehicle Tax | 1,251 | 1,038 | 1,183 |
| Watercraft Tax | 234 | 260 | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **540,473** | **551,861** | **49,686** |
| **Resources Available:** | 641,651 | 645,619 | 139,305 |
| Expenditures: | | | |
| Contingency | | 0 | 4,000 |
| Contractual | 547,893 | 556,000 | 591,381 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | 72,400 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **547,893** | **556,000** | **667,781** |
| Unencumbered Cash Balance Dec 31 | 93,758 | 89,619 | xxxxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount: | 655,500 | 648,580 | 667,781 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 667,781 |
| | | Tax Required | 528,476 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 528,476 |

| Adopted Budget<br>**0** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| 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: | | | |
| | | | |
| | | | |
| | | | |
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| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxxx |
| 2021/2022/2023 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 2022 Ad Valorem Tax | 0 |

**CPA Summary**

City of De Soto, KS 2023

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

| Adopted Budget<br>**Special Highway** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 26,209 | 77,140 | 65,450 |
| Receipts: | | | |
| State of Kansas Gas Tax | 190,931 | 178,310 | 181,060 |
| County Transfers Gas | | 0 | 0 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **190,931** | **178,310** | **181,060** |
| **Resources Available:** | **217,140** | **255,450** | **246,510** |
| Expenditures: | | | |
| Transfers | 140,000 | 190,000 | 190,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **140,000** | **190,000** | **190,000** |
| Unencumbered Cash Balance Dec 31 | 77,140 | 65,450 | 56,510 |
| 2021/2022/2023 Budget Authority Amount: | 140,000 | 190,000 | 190,000 |

| Adopted Budget<br>**Special Parks** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 73,775 | 93,732 | 98,732 |
| Receipts: | | | |
| Kaw Sand | 10,000 | 10,000 | 10,000 |
| Park Fees | 20,532 | 15,000 | 15,000 |
| Liquor Tax | 24,425 | 20,000 | 20,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **54,957** | **45,000** | **45,000** |
| **Resources Available:** | **128,732** | **138,732** | **143,732** |
| Expenditures: | | | |
| Transfers | 35,000 | 40,000 | 45,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **35,000** | **40,000** | **45,000** |
| Unencumbered Cash Balance Dec 31 | 93,732 | 98,732 | 98,732 |
| 2021/2022/2023 Budget Authority Amount: | 35,000 | 40,000 | 45,000 |

**CPA Summary**

City of De Soto, KS 2023

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

| Adopted Budget<br>**Transient Guest** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 36,371 | 33,745 | 25,745 |
| Receipts: | | | |
| Transient Guest Tax | 25,374 | 24,000 | 29,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **25,374** | **24,000** | **29,000** |
| **Resources Available:** | **61,745** | **57,745** | **54,745** |
| Expenditures: | | | |
| Exconomic Development | 28,000 | 28,000 | 31,000 |
| Expenses | | 4,000 | 4,000 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **28,000** | **32,000** | **35,000** |
| Unencumbered Cash Balance Dec 31 | 33,745 | 25,745 | 19,745 |
| 2021/2022/2023 Budget Authority Amount: | 32,000 | 32,000 | 35,000 |

| Adopted Budget<br>**Water Maintenance** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 99,483 | 83,133 | 68,133 |
| Receipts: | | | |
| Development Fees | 18,650 | 25,000 | 26,000 |
| Transfer from Water | 45,000 | 45,000 | 45,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **63,650** | **70,000** | **71,000** |
| **Resources Available:** | **163,133** | **153,133** | **139,133** |
| Expenditures: | | | |
| Transfer | 20,000 | 20,000 | 20,000 |
| Expenses | 60,000 | 65,000 | 65,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **80,000** | **85,000** | **85,000** |
| Unencumbered Cash Balance Dec 31 | 83,133 | 68,133 | 54,133 |
| 2021/2022/2023 Budget Authority Amount: | 80,000 | 85,000 | 85,000 |

**CPA Summary**

City of De Soto, KS 2023

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

| Adopted Budget<br>**Sewer Maintenance** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 109,261 | 107,711 | 87,711 |
| Receipts: | | | |
| Development Fees | 24,450 | 50,000 | 45,000 |
| Transfers | 15,000 | 15,000 | 15,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **39,450** | **65,000** | **60,000** |
| **Resources Available:** | **148,711** | **172,711** | **147,711** |
| Expenditures: | | | |
| Transfer | 41,000 | 42,000 | 44,000 |
| Expenses | | 43,000 | 40,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **41,000** | **85,000** | **84,000** |
| Unencumbered Cash Balance Dec 31 | 107,711 | 87,711 | 63,711 |
| 2021/2022/2023 Budget Authority Amount: | 84,000 | 85,000 | 84,000 |

| Adopted Budget<br>**Refuse** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 82,740 | 83,856 | 127,856 |
| Receipts: | | | |
| Refuse Charges | 593,495 | 674,000 | 752,850 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **593,495** | **674,000** | **752,850** |
| **Resources Available:** | **676,235** | **757,856** | **880,706** |
| Expenditures: | | | |
| Contractual | 592,379 | 630,000 | 750,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **592,379** | **630,000** | **750,000** |
| Unencumbered Cash Balance Dec 31 | 83,856 | 127,856 | 130,706 |
| 2021/2022/2023 Budget Authority Amount: | 630,000 | 630,000 | 750,000 |

**CPA Summary**

City of De Soto, KS 2023

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

| Adopted Budget **Sponsorship** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 27,245 | 31,480 | 32,230 |
| Receipts: | | | |
| Charges for Services | 5,324 | 6,250 | 7,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **5,324** | **6,250** | **7,000** |
| **Resources Available:** | **32,569** | **37,730** | **39,230** |
| Expenditures: | | | |
| Commodities | 1,089 | 5,500 | 10,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **1,089** | **5,500** | **10,000** |
| Unencumbered Cash Balance Dec 31 | 31,480 | 32,230 | 29,230 |
| 2021/2022/2023 Budget Authority Amount: | 4,000 | 5,500 | 10,000 |

| Adopted Budget **Communtiy Center Maintenance** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Transfer | 30,000 | 35,000 | 40,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **30,000** | **35,000** | **40,000** |
| **Resources Available:** | **30,000** | **35,000** | **40,000** |
| Expenditures: | | | |
| Commodities | 30,000 | 35,000 | 35,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **30,000** | **35,000** | **35,000** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 5,000 |
| 2021/2022/2023 Budget Authority Amount: | 30,000 | 35,000 | 35,000 |

**CPA Summary**

City of De Soto, KS 2023

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

| Adopted Budget<br>**Aquatic Center Maintenace** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 32,500 | 32,500 | 7,000 |
| Receipts: | | | |
| | | | |
| Transfer | 30,000 | 30,000 | 30,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **30,000** | **30,000** | **30,000** |
| **Resources Available:** | **62,500** | **62,500** | **37,000** |
| Expenditures: | | | |
| | | | |
| Commodities | 30,000 | 35,000 | 35,000 |
| Contingency | | 20,500 | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **30,000** | **55,500** | **35,000** |
| Unencumbered Cash Balance Dec 31 | 32,500 | 7,000 | 2,000 |
| 2021/2022/2023 Budget Authority Amount: | 30,000 | 62,500 | 35,000 |

| Adopted Budget<br>**Technology** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 12,760 |
| Receipts: | | | |
| | | | |
| Transfers | | 18,760 | 22,200 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **0** | **18,760** | **22,200** |
| **Resources Available:** | **0** | **18,760** | **34,960** |
| Expenditures: | | | |
| | | | |
| Commodities | | 6,000 | 34,500 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **0** | **6,000** | **34,500** |
| Unencumbered Cash Balance Dec 31 | 0 | 12,760 | 460 |
| 2021/2022/2023 Budget Authority Amount: | 0 | 6,000 | 34,500 |

**CPA Summary**

City of De Soto, KS 2023

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

| Adopted Budget<br>**Park Maintenace** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| | | | |
| Transfer | | | 35,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **0** | **0** | **35,000** |
| **Resources Available:** | **0** | **0** | **35,000** |
| Expenditures: | | | |
| | | | |
| Commodities | | | 35,000 |
| | | | |
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| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **35,000** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2021/2022/2023 Budget Authority Amount: | 0 | 0 | 35,000 |

| Adopted Budget<br>**Public Art Fund** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 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: | | | |
| | | | |
| Commodities | | | 25,000 |
| | | | |
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| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **25,000** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2021/2022/2023 Budget Authority Amount: | 0 | 0 | 25,000 |

**CPA Summary**

City of De Soto, KS 2023

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

| Adopted Budget **Water** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,465,484 | 1,176,782 | 838,432 |
| Receipts: | | | |
| Water Service Charges | 1,776,330 | 1,805,300 | 2,042,000 |
| Revenues | 128,747 | 109,000 | 121,000 |
| | | | |
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| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **1,905,077** | **1,914,300** | **2,163,000** |
| **Resources Available:** | **3,370,561** | **3,091,082** | **3,001,432** |
| Expenditures: | | | |
| Salaries & Wages | 575,503 | 615,000 | 644,065 |
| Employee Benefits | 99,902 | 103,000 | 115,633 |
| Capital Outlay | 40,253 | 81,917 | 102,451 |
| Commodities | 462,797 | 402,900 | 378,000 |
| Contractual | 393,486 | 347,202 | 474,300 |
| Transfers | 621,838 | 702,631 | 624,821 |
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| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **2,193,779** | **2,252,650** | **2,339,270** |
| Unencumbered Cash Balance Dec 31 | 1,176,782 | 838,432 | 662,162 |
| 2021/2022/2023 Budget Authority Amount: | 2,278,109 | 2,252,650 | 2,339,270 |

**CPA Summary**

City of De Soto, KS 2023

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

| Adopted Budget **Sewer** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 419,199 | 426,273 | 417,647 |
| Receipts: | | | |
| Sewer Charges | 632,458 | 645,500 | 680,500 |
| Revenues | 4,850 | 4,000 | 3,000 |
| Transfers | 62,479 | 65,193 | 68,803 |
| | | | |
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| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **699,787** | **714,693** | **752,303** |
| **Resources Available:** | **1,118,986** | **1,140,966** | **1,169,950** |
| Expenditures: | | | |
| Salaries & Wages | 176,388 | 188,900 | 266,987 |
| Employee Benefits | 23,538 | 23,850 | 25,567 |
| Capital Outlay | 4,503 | 19,273 | 15,576 |
| Commodities | 74,020 | 86,100 | 95,200 |
| Contractual | 235,238 | 224,445 | 265,144 |
| Transfers | 179,026 | 180,751 | 178,884 |
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| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **692,713** | **723,319** | **847,358** |
| Unencumbered Cash Balance Dec 31 | 426,273 | 417,647 | 322,592 |
| 2021/2022/2023 Budget Authority Amount: | 706,044 | 723,319 | 847,358 |

**CPA Summary**

City of De Soto, KS

**NON-BUDGETED FUNDS (A)**

*(Only the actual budget year for 2021 is reported)*

2023

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 | 572,006 | Cash Balance Jan 1 | 36 | Cash Balance Jan 1 | 24,743 | Cash Balance Jan 1 | 1,555,652 | Cash Balance Jan 1 | 0 | 2,152,437 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Exise Tax | 65,050 | | | Interest | 200 | Interest | 13,213 | Grant | 87,440 | |
| Grants | 493,388 | | | | | Transfers | 153,390 | | | |
| Bonds | 7,477,133 | | | | | Sale of Assets | 57,868 | | | |
| Transfer | 327,272 | | | | | | | | | |
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| Total Receipts | 8,362,844 | Total Receipts | 0 | Total Receipts | 200 | Total Receipts | 224,470 | Total Receipts | 87,440 | 8,674,954 |
| Resources Available: | 8,934,850 | Resources Available: | 36 | Resources Available: | 24,943 | Resources Available: | 1,780,122 | Resources Available: | 87,440 | 10,827,391 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Contractual | 7,078,716 | | | | | Expenses | 233,274 | Capital Projects | 87,440 | |
| Transfers | 35,000 | | | | | Transfer | 13,213 | | | |
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| Total Expenditures | 7,113,716 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 246,487 | Total Expenditures | 87,440 | 7,447,643 |
| Cash Balance Dec 31 | 1,821,134 | Cash Balance Dec 31 | 36 | Cash Balance Dec 31 | 24,943 | Cash Balance Dec 31 | 1,533,636 | Cash Balance Dec 31 | 0 | **3,379,748** ** |
| | | | | | | | | | | **3,379,748** ** |

**Note: These two block figures should agree.

**CPA Summary**

City of De Soto, KS

**NON-BUDGETED FUNDS (B)**

*(Only the actual budget year for 2021 is reported)*

2023

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 | 16,750 | Cash Balance Jan 1 | 11,749 | Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 28,499 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Deposits | 25,000 | AdValorem | 72,099 | AdValorem | 58,929 | | | | | |
| | | Sales Tax | 137,117 | | | | | | | |
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| Total Receipts | 25,000 | Total Receipts | 209,216 | Total Receipts | 58,929 | Total Receipts | 0 | Total Receipts | 0 | 293,145 |
| Resources Available: | 41,750 | Resources Available: | 220,965 | Resources Available: | 58,929 | Resources Available: | 0 | Resources Available: | 0 | 321,644 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Expenditures: | 2,000 | Transfer to Trustee | 197,807 | Transfer to Trustee | 58,340 | | | | | |
| | | Admin Fees | 2,043 | Admin Fees | 589 | | | | | |
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| Total Expenditures | 2,000 | Total Expenditures | 199,850 | Total Expenditures | 58,929 | Total Expenditures | 0 | Total Expenditures | 0 | 260,779 |
| Cash Balance Dec 31 | 39,750 | Cash Balance Dec 31 | 21,115 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | **60,865** ** |
| | | | | | | | | | | **60,865** ** |

**Note: These two block figures should agree.

**CPA Summary**

State of Kansas
City

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

2023

The governing body of

**City of De Soto, KS**

will meet on 9/1/2022 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2021 | | Current Year Estimate for 2022 | | Proposed Budget for 2023 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2022 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 4,621,982 | 14.108 | 6,762,810 | 13.202 | 8,849,743 | 1,434,610 | 13.300 |
| Debt Service | 1,590,553 | 5.233 | 1,608,750 | 4.000 | 2,707,050 | 280,401 | 2.600 |
| Library | | | | | | | |
| Law Enforcement | 547,893 | 5.809 | 556,000 | 5.200 | 667,781 | 528,476 | 4.900 |
| | | | | | | | |
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| Special Highway | 140,000 | | 190,000 | | 190,000 | | |
| Special Parks | 35,000 | | 40,000 | | 45,000 | | |
| Transient Guest | 28,000 | | 32,000 | | 35,000 | | |
| Water Maintenance | 80,000 | | 85,000 | | 85,000 | | |
| Sewer Maintenance | 41,000 | | 85,000 | | 84,000 | | |
| Refuse | 592,379 | | 630,000 | | 750,000 | | |
| Sponsorship | 1,089 | | 5,500 | | 10,000 | | |
| Communtiy Center Maintenance | 30,000 | | 35,000 | | 35,000 | | |
| Aquatic Center Maintenace | 30,000 | | 55,500 | | 35,000 | | |
| Technology | | | 6,000 | | 34,500 | | |
| Park Maintenace | | | | | 35,000 | | |
| Public Art Fund | | | | | 25,000 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Water | 2,193,779 | | 2,252,650 | | 2,339,270 | | |
| Sewer | 692,713 | | 723,319 | | 847,358 | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds-A | 7,447,643 | | | | | | |
| Non-Budgeted Funds-B | 260,779 | | | | | | |
| | | | | | | | |
| | | | | | | | |
| **Totals** | 18,332,810 | 25.150 | 13,067,529 | 22.402 | 16,774,702 | 2,243,487 | 20.800 |
| | | | | | | *Revenue Neutral Rate*** | *19.947* |
| Less: Transfers | 1,299,135 | | 1,496,867 | | 1,512,075 | | |
| Net Expenditure | 17,033,675 | | 11,570,662 | | 15,262,627 | | |
| Total Tax Levied | 2,159,715 | | 2,158,066 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 85,871,101 | | 96,015,067 | | 107,861,531 | | |

| Outstanding Indebtedness, January 1, | 2020 | 2021 | 2022 |
|---|---|---|---|
| G.O. Bonds | 18,795,000 | 17,800,000 | 18,795,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 18,795,000 | 17,800,000 | 18,795,000 |

*Tax rates are expressed in mills

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

**Mike Brungardt**

City Official Title: City Administrator