

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
All Funds Revenue Summary by Fund

Fund Number	Fund	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
10	General Fund	1,611,320	1,705,571	1,346,942	1,684,597	1,934,501
70	Park Fund	84,185	283,900	283,400	285,200	148,633
20	Water/Sewer Enterprise Fund	2,262,279	2,620,337	1,359,057	2,266,350	2,189,200
27	Refuse Enterprise Fund	452,397	445,000	345,092	460,000	460,000
39	County 1/2 Cent Sales Tax Fund	680,874	3,335,500	1,353,555	2,790,052	1,520,900
40	City One-Cent Sales Tax Trust Fund	1,378,961	1,350,000	1,044,536	1,381,500	1,350,000
44	Captl Improve 1/2 Cent Sales Tax Fund	1,026,069	1,535,266	692,023	857,819	693,087
53	Special Police Training Fund	2,684	7,500	1,611	3,250	3,750
	Total	7,498,769	11,283,074	6,426,216	9,728,767	8,300,071
	TRANSFERS IN	1,329,661	1,254,360	1,013,200	1,360,000	1,340,000
	Total Revenue	8,828,430	12,537,434	7,439,415	11,088,767	9,640,071

All Funds Expenditure Summary by Fund

Fund Number	Fund	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
10	General Fund	2,513,101	2,820,201	2,072,726	2,790,787	3,134,501
70	Park Fund	131,925	199,135	132,365	175,840	280,633
20	Water/Sewer Enterprise Fund	2,035,679	2,620,337	1,814,690	2,158,074	2,135,349
27	Refuse Enterprise Fund	445,021	435,000	339,147	455,000	455,000
39	County 1/2 Cent Sales Tax Fund	256,397	3,335,500	1,931,405	1,801,518	1,507,637
40	City One-Cent Sales Tax Trust Fund	49,815	52,140	31,336	50,000	40,500
44	Captl Improve 1/2 Cent Sales Tax Fund	1,026,069	1,535,266	491,818	618,764	693,087
53	Special Police Training Fund	2,684	7,500	2,241	3,250	3,750
	Total	6,460,691	11,005,080	6,815,728	8,053,233	8,250,457
	TRANSFERS OUT	1,329,661	1,297,860	1,013,200	1,340,000	1,309,500
	Total Expenditures	7,790,352	12,302,940	7,828,928	9,393,233	9,559,957

Reserves Used/To be Used by Fund

Fund Number	Fund	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
10	General Fund	0	43,771	0	0	103,934
70	Park Fund	0	0	0	0	10,833
20	Water/Sewer Enterprise Fund	0	59,537	0	0	0
27	Refuse Enterprise Fund	0	0	0	0	0
39	County 1/2 Cent Sales Tax Fund	0	122,591	0	0	0
40	City One-Cent Sales Tax Trust Fund	0	0	0	0	0
44	Captl Improve 1/2 Cent Sales Tax Fund	288,865	45,397	0	0	3,587
53	Special Police Training Fund	52	2,800	0	350	0
	Total	288,917	274,096	0	350	118,354

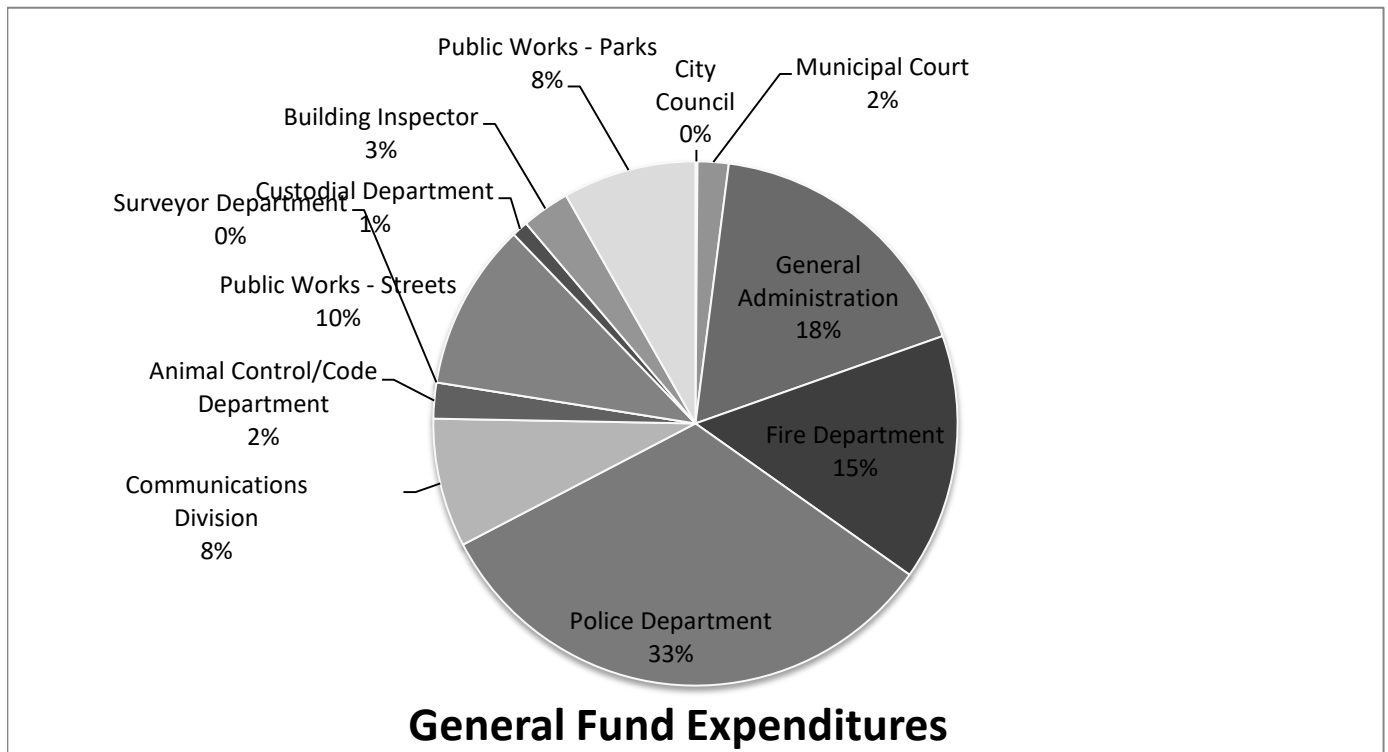
CITY OF DE SOTO

2018-19 ANNUAL BUDGET

General Fund Summary by Department

Expenditures: General (10)

Expenditure Type	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
10	City Council	3,496	4,250	2,601	3,550	4,250
15	Municipal Court	63,050	65,272	43,995	59,546	65,302
29	General Administration	528,041	610,182	552,560	658,553	599,503
33	Fire Department	319,654	355,798	250,680	350,340	519,131
34	Police Department	873,394	971,388	692,080	985,488	1,111,972
35	Communications Division	210,510	261,395	193,415	253,720	271,249
36	Animal Control/Code Department	50,340	62,099	29,603	43,150	75,502
40	Surveyor Department	0	0	0	0	0
44	Public Works - Streets	412,659	414,868	271,312	385,046	352,131
45	Custodial Department	39,925	33,150	25,927	36,500	34,150
46	Building Inspector	12,034	41,799	10,553	14,894	101,311
71	Public Works - Parks	131,925	199,135	132,365	175,840	280,633
	Total	2,645,026	3,019,336	2,205,092	2,966,627	3,415,134
	TRANSFERS OUT	0	0	0	0	0
	Total Expenditures	2,645,026	3,019,336	2,205,092	2,966,627	3,415,134

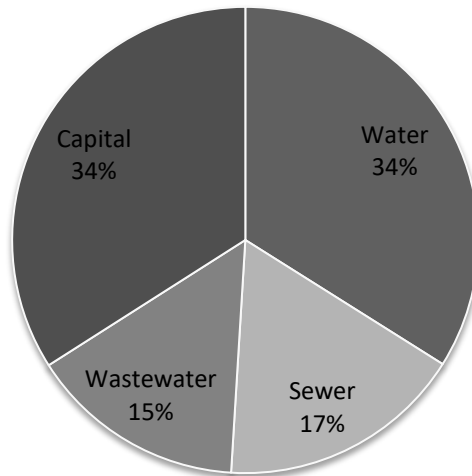


CITY OF DE SOTO
2018-19 ANNUAL BUDGET
Water/Sewer Fund Summary by Department

Expenditures: Water & Wastewater (20)

Expenditure Type	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
55	Water	564,077	685,453	470,124	624,669	724,666
60	Sewer	375,796	392,955	296,731	374,244	363,819
68	Wastewater	249,601	309,033	192,119	252,057	320,266
24	Capital	846,205	1,232,896	855,717	907,104	726,598
	Total	2,035,679	2,620,337	1,814,690	2,158,074	2,135,349
	TRANSFERS OUT	0	0	0	0	0
	Total Expenditures	2,035,679	2,620,337	1,814,690	2,158,074	2,135,349

Water/Sewer Fund Expenditures



CITY OF DE SOTO

2018-19 ANNUAL BUDGET

General Fund Summary

The General Fund represents the basic operations of the City of De Soto. Sources of revenue for the General Fund include Real Estate and Personal Property Tax, 1-Cent Sales Tax Receipts, Gross Receipts Tax from utility companies, Licenses and Permits and Municipal Court Fines and Forfeitures.

The Departments within the General Fund include:

- ◆ **City Council** – The elected legislative and policy-making body of the City Government. A five-member board elected at large on a non-partisan basis for three-year terms. The Mayor and Chairman ProTem are chosen annually from among and by the members of the Council each year. The City Council meets on the third Monday of each month at 6:30 pm.
- ◆ **Municipal Court** – The court has jurisdiction over all cases arising from violation of the City's Ordinances and other cases as specifically provided for by State Statute. The caseloads consist of approximately 2000 cases of traffic violations and minor criminal matters on an average year. Court is overseen by the Municipal Judge and City Prosecutor, both contract employees appointed by the City Manager.
- ◆ **General Administration** – The office has the responsibility of the day-to-day operations of the City government, financial management, maintenance of City records, coordination and staffing of Council appointed boards and committees and departmental activities, administration of personnel, risk management/loss prevention and federal /state programs.
- ◆ **Fire Department** – This is a paid/volunteer department with approximately 18 volunteers and 4 full-time firefighters. The department is responsible for the protection of life and property against fire and other disastrous emergencies.
- ◆ **Police Department** – Under the direction of the Police Chief, this department consist of 18 (15 active / 3 reserve) sworn personnel, all certified by the State of Missouri and a records clerk. They are responsible for the protection of life, limb, and property of the City, through positive law enforcement, programs to insure the prevention of crime and investigation/apprehending those committing crimes.
- ◆ **Communications Division** – As a division of the Police Department, this division is responsible for receiving and dispatching emergency and non-emergency calls for the Police and Fire Department, as well as pre-warns the community of natural distress such as tornadoes and flooding. The Communications Division participates in the Jefferson County 911 program as an emergency call-receiving center.
- ◆ **Surveyor Department** – At this time we do not have any personnel budgeted in this department.
- ◆ **Public Works, Street Division** – As a part of the Public Works Department, this division has the responsibility for providing a safe and efficient transportation network through out the City and maintenance of such system. The City has approximately 50 miles of paved streets.
- ◆ **Custodial Services Department** – This activity is under the direction of the City Manager. Responsibilities include the care and maintenance of the City Hall/Police Station and surrounding grounds.
- ◆ **Building Inspection** – The major objective of this department is to insure the preservation of the public health, safety, and welfare through compliance with the City's adopted building and fire codes and related ordinances. This department issues permits for building construction and performs inspections of work in progress.
- ◆ **Public Works, Parks Division** – As a division of the Public Works Department, this division is responsible for improving and maintaining the 9 City Parks. A 7 Member Park Board appointed by the City Council for three-year terms advises the Parks Division with plans for the parks and programs for the citizens.

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
General Fund Revenue Detail

Fund: General (10)

Account Number	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
	<u>Reserves</u>					
10-0-000	Year-End Balance Forwarded	0	43,771	0	0	103,934
	Total	0	43,771	0	0	103,934
	<u>Property Taxes</u>					
10-04-4200	Real Estate Taxes	216,550	210,000	216,696	216,696	220,000
10-04-4201	Personal Property Taxes	44,402	41,000	45,136	45,136	45,500
10-04-4202	Surtax	6,321	6,000	6,308	7,000	6,200
10-04-4203	Intangible Tax	3,737	1,500	7,459	7,459	7,500
10-04-4204	Utility Tax	16,988	16,000	16,636	16,636	16,000
10-04-4208	Special Assessments	0	2,500	0	0	2,500
10-04-4210	Delinq. Real Estate Tax	10,729	19,000	12,753	17,000	19,000
10-04-4211	Delinq. Personal Property Tax	14,260	16,500	11,259	15,000	16,500
10-04-4212	Penalties - Taxes	4,491	6,000	3,865	5,200	6,000
10-04-4213	Road & Bridge Tax	34,621	35,000	34,658	34,658	35,000
	Total	352,100	353,500	354,771	364,786	374,200
	<u>Gross Receipts Tax</u>					
10-04-4300	Telephone Franchise Tax	173,967	200,000	90,669	150,000	175,000
10-04-4301	Gas Franchise Tax	77,923	104,000	77,651	103,000	104,000
10-04-4302	Electric Franchise Tax	465,997	475,000	364,858	480,000	490,000
10-04-4303	State Gas Tax	257,344	244,500	192,132	255,000	255,000
10-04-4304	Cable TV Franchise Tax	25,124	30,000	24,943	33,000	35,000
	Total	1,000,355	1,053,500	750,254	1,021,000	1,059,000
	<u>Licenses and Permits</u>					
10-04-4400	Liquor Licenses	10,520	11,500	10,123	10,123	11,500
10-04-4401	Business Licenses	20,131	20,000	16,358	20,500	20,000
10-04-4402	Building Permits	16,640	25,000	18,014	24,000	25,000
10-04-4403	Pet Licenses	1,000	1,000	776	1,000	1,000
10-04-4405	Yard Sale Permits	430	800	218	350	500
10-04-4406	Subdivision Plat Fee	150	500	600	1,000	500
10-04-4407	Solid Waste Permit	950	500	0	500	500
10-04-4408	Court Room Rental	0	0	0	0	0
10-04-4409	Dog Boarding Fees	1,080	1,500	830	1,000	1,500
10-04-4410	Fireworks Permit	1,400	1,400	1,400	1,400	1,400
10-04-4411	Animal Adoption Fee	2,030	3,000	1,325	2,000	2,500
	Total	54,331	65,200	49,643	61,873	64,400
	<u>Fines and Forfeitures</u>					
10-04-4500	Municipal Court Fines	93,074	120,000	70,809	95,000	100,000
10-04-4501	Municipal Court Costs	8,455	8,500	6,397	8,500	8,500
10-04-4502	Administrative - CVC Fee	256	300	199	275	300
10-04-4503	DWI Fees	0	0	0	0	0
	Total	101,785	128,800	77,405	103,775	108,800
	<u>Intergovernmental Revenue</u>					
10-04-4814	Public Safety Reimb.(Police Corp)	3,821	4,000	0	0	4,000
10-04-4816	Misc Police OT Grants	2,533	2,500	103	103	2,500
10-04-4817	JAG Grant	12,332	0	0	0	0
10-04-4822	Firefighter SAFER Grant Reimb.	0	0	0	0	115,767
	Total	18,685	6,500	103	103	122,267

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
General Fund Revenue Detail (cont.)

Fund: General (10)

Account Number	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
	<u>Investment Earnings/Misc.</u>					
10-04-4802	Interest on Investments	(4,607)	1,200	0	5,000	1,200
10-04-4803	Interest on Bank Account	9,999	3,000	12,917	17,000	15,000
10-04-4804	Miscellaneous Income	69,141	40,000	69,709	75,000	75,000
10-04-4805	Emergency Mgmt Reimbursement	0	0	0	0	0
10-04-4806	Fireworks Donations	0	0	0	0	0
10-04-4807	Police Donations	0	0	0	0	0
10-04-4808	Rent - Water / Sewer/Park	5,975	6,000	4,500	6,000	6,000
10-04-4809	Worker Comp/Liab./Accident Reimb.	0	0	25,900	25,900	0
10-04-4810	Accident Report - Copies	1,578	1,000	1,100	1,500	1,500
10-04-4811	Legal Advertisement Reimb.	105	1,000	100	500	1,000
10-04-4812	Audit Fee Reimb - Library & Cem.	1,561	1,600	264	1,636	1,700
10-04-4813	DARE Reimb.-School/DARE	0	0	0	0	0
10-04-4815	Over/Under	5	0	11	25	0
10-04-4818	Senior Center Donations	307	500	265	500	500
10-04-4819	Wal-Mart Police Grant	0	0	0	0	0
10-04-4820	Community Improvement District	0	0	0	0	0
	Total	84,064	54,300	114,766	133,061	101,900
	<u>Transfers In</u>					
10-09-9940	TRANS. - from Sales Tax	1,192,582	1,120,560	908,746	1,220,000	1,200,000
10-09-9950	TRANS. - from County Sales Tax	0	0	0	0	0
10-09-9960	TRANS. - from Capital Improvement	0	0	0	0	0
	Total	1,192,582	1,120,560	908,746	1,220,000	1,200,000
Total Revenue		2,803,902	2,826,131	2,255,688	2,904,597	3,134,501

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
General Fund Expenditure Detail

Fund: General (10)

Function: City Council (10)

Account Number	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
	<u>Personal Services</u>					
10-10-5101	Salaries	3,000	3,000	2,250	3,000	3,000
10-10-5106	FICA	230	300	172	300	300
	Total	3,230	3,300	2,422	3,300	3,300
	<u>Services</u>					
10-10-7205	Travel & Training	0	200	135	150	200
10-10-7229	Miscellaneous	69	100	17	50	100
10-10-7261	Plaques & Nameplates	197	250	27	50	250
10-10-7293	Floral Arrangements	0	100	0	0	100
	Total	266	650	179	250	650
	<u>Supplies</u>					
10-10-7306	Clothing	0	300	0	0	300
	Total	0	300	0	0	300
Total City Council		3,496	4,250	2,601	3,550	4,250

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
General Fund Expenditure Detail

Fund: General (10)

Function: Municipal Court (15)

Account Number	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
	<u>Personal Services</u>					
10-15-5101	Salaries	32,362	34,799	23,667	32,000	34,560
10-15-5106	FICA	2,476	2,622	1,806	2,500	2,644
10-15-5107	Group Employee Insurance	5,173	4,751	3,674	4,900	4,857
10-15-5110	Unemployment Comp	234	186	0	186	186
10-15-5112	Retirement	886	1,714	905	1,250	1,855
	Total	41,131	44,072	30,052	40,836	44,102
	<u>Services</u>					
10-15-7204	Postage	984	1,000	500	1,000	1,000
10-15-7205	Travel & Training	542	0	0	0	0
10-15-7210	Equipment Maintenance	0	0	0	0	0
10-15-7212	Banking Fees	0	0	0	0	0
10-15-7217	Professional Services	16,540	17,500	11,390	15,500	17,500
10-15-7227	Association Dues	0	50	0	0	50
10-15-7229	Miscellaneous	0	100	0	0	100
10-15-7233	Immunizations & Physicals	45	50	60	60	50
10-15-7234	Pub Official Bond - Court Clerk	0	100	0	0	100
10-15-7235	Computer Software Support	2,555	1,500	1,500	1,500	1,500
	Total	20,666	20,300	13,450	18,060	20,300
	<u>Supplies</u>					
10-15-7301	Office Supplies	570	700	439	550	700
10-15-7304	Dept Supplies	683	200	54	100	200
	Total	1,253	900	493	650	900
	<u>Equipment</u>					
10-29-7401	Furniture & Equipment	0	0	0	0	0
	Total	0	0	0	0	0
Total Municipal Court		63,050	65,272	43,995	59,546	65,302

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
General Fund Expenditure Detail

Fund: General (10)

Function: General Administrative (29)

Account Number	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
	<u>Personal Services</u>					
10-29-5101	Regular Salary	131,113	143,276	154,670	195,000	130,445
10-29-5102	Salary - Overtime	0	0	0	0	0
10-29-5106	FICA	10,018	10,961	9,030	12,040	9,979
10-29-5107	Group Employee Insurance	21,829	23,212	15,175	21,000	24,438
10-29-5110	Unemployment Comp	1,238	439	0	500	309
10-29-5112	Retirement	11,642	13,251	8,180	11,500	14,607
	Total	175,840	191,139	187,055	240,040	179,778
	<u>Services</u>					
10-29-7202	Telephone/Internet	4,767	6,000	3,662	5,000	5,500
10-29-7203	Printing	267	2,500	259	1,000	1,500
10-29-7204	Postage	3,793	6,000	1,437	2,500	2,500
10-29-7205	Travel & Training	3,072	3,000	3,683	3,683	5,000
10-29-7206	Legal Public Notices	5,297	6,500	5,471	6,500	6,500
10-29-7210	Equipment Maintenance	2,216	4,000	134	1,000	2,500
10-29-7211	Radio ads	1,220	1,200	1,193	1,500	1,200
10-29-7212	Banking fees	3,183	4,000	2,236	3,000	4,000
10-29-7216	Audit Fee	16,870	17,000	18,254	18,254	17,000
10-29-7217	Professional Services	30,438	25,000	43,754	50,000	50,000
10-29-7227	Association Dues	2,240	2,200	1,968	2,200	2,200
10-29-7228	Election Expense	1,707	7,000	8,309	8,309	7,000
10-29-7229	Miscellaneous	2,773	3,000	2,743	3,000	3,000
10-29-7231	Insurance	126,883	180,000	154,895	154,895	150,000
10-29-7233	Immunizations & Physicals	1,261	500	25	150	250
10-29-7234	Pub. Office Bond - Mgr./Fin. Office	100	163	100	100	150
10-29-7235	Computer Maintenance	17,044	19,200	20,058	25,000	20,000
10-29-7236	Computer Training	0	4,000	0	0	2,000
10-29-7239	Cemetery Fund	5,000	5,000	0	5,000	5,000
10-29-7241	Computer Licensing	2,868	7,500	3,494	4,500	5,000
10-29-7242	Website Administration	3,600	3,600	0	0	0
10-29-7250	Ordinance Codification	2,225	4,500	995	3,000	3,500
10-29-7260	Tuition Reimbursement	0	255	0	0	0
10-29-7263	Employee Recognition	4,847	5,000	5,827	5,827	6,000
10-29-7264	Senior Center Donation (Water Bills)	280	350	292	350	350
10-29-7285	Nextel	8	0	0	0	0
10-29-7286	Industrial Dev. Corp.	6,375	6,375	6,375	6,375	6,375
10-29-7287	De Soto IDA (Due from IDA)	0	0	0	0	0
10-29-7294	Nuisance Abatement	2,990	3,500	0	0	3,500
10-29-7295	Street Lighting	91,233	80,000	68,672	91,500	95,000
10-29-7727	Fireworks - Fourth of July	0	0	0	0	0
10-29-7265	Community Improvement District	0	0	0	0	0
	Total	342,556	407,343	353,835	402,643	405,025
	<u>Supplies</u>					
10-29-7301	Office Supplies	6,725	7,000	4,813	7,000	7,000
10-29-7302	Periodicals	385	500	0	500	500
10-29-7303	Fuel & Oil	371	750	769	1,025	1,200
10-29-7304	Dept. Supplies	1,697	2,200	4,042	5,000	3,000
10-29-7306	Clothing	0	450	0	0	450
10-29-7390	Christmas Light Pole Supplies	468	500	295	295	500
	Total	9,645	11,400	9,920	13,820	12,650
	<u>Equipment</u>					
10-29-7401	Furniture & Equipment	0	300	0	300	300
10-29-7402	Pictometry	0	0	1,750	1,750	1,750
	Total	0	300	1,750	2,050	2,050
Total General Administrative		528,041	610,182	552,560	658,553	599,503

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
General Fund Expenditure Detail

Fund: General (10)

Function: Fire Department (33)

Account Number	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
	<u>Personal Services</u>					
10-33-5101	Salaries	201,927	211,459	153,839	208,000	317,771
10-33-5103	Holiday Pay	3,608	7,000	784	7,000	7,000
10-33-5106	FICA	14,562	16,712	10,923	15,000	24,845
10-33-5107	Group Employee Insurance	29,404	33,567	27,603	38,000	64,695
10-33-5110	Unemployment Comp	998	600	0	600	990
10-33-5112	Retirement	23,210	25,960	19,422	26,000	42,230
	Total	273,709	295,298	212,570	294,600	457,531
	<u>Services</u>					
10-33-7201	Utilities	7,256	9,000	5,676	8,000	9,000
10-33-7202	Telephone/Internet	4,582	4,500	3,662	4,500	4,500
10-33-7204	Postage	17	50	0	50	50
10-33-7205	Travel & Training	983	2,000	2,384	2,500	2,000
10-33-7208	Radio / Communications Maint.	924	1,000	0	1,000	1,000
10-33-7209	Building Maintenance	1,249	2,500	3,279	3,500	2,500
10-33-7210	Equipment Maintenance	10,151	15,000	10,515	13,000	15,000
10-33-7212	Maint - SCBA Air Masks	847	1,500	417	1,000	1,500
10-33-7213	Maint - Air Compressor	495	1,100	0	500	1,100
10-33-7214	Maint - Test Air Quality	0	200	0	200	200
10-33-7224	Mowing Contract	768	1,000	365	500	1,000
10-33-7227	Association Dues	2,508	1,900	3,090	3,090	3,000
10-33-7229	Miscellaneous	1,215	1,050	25	500	1,050
10-33-7233	Immunizations & Physicals	2,035	800	290	500	800
10-33-7235	Computer Maintenance	150	1,000	574	750	1,000
10-33-7251	Fire Detector Program	70	250	0	250	250
10-33-7285	Nextels	8	0	0	0	0
	Total	33,259	42,850	30,276	39,840	43,950
	<u>Supplies</u>					
10-33-7301	Office Supplies	47	150	0	150	150
10-33-7302	Periodicals	0	200	0	200	200
10-33-7303	Fuel & Oil	5,058	8,000	4,654	6,500	8,000
10-33-7304	Dept. Supplies	2,211	2,500	1,340	2,500	2,500
10-33-7306	Clothing	1,676	2,500	1,091	2,500	2,500
10-33-7310	Chemicals	0	100	0	100	100
10-33-7325	Safety Equipment	86	500	0	250	500
10-33-7326	Fire Extinguishers	250	400	0	400	400
10-33-7328	Fire Prevention Materials	2,248	2,000	673	2,000	2,000
	Total	11,576	16,350	7,758	14,600	16,350
	<u>Equipment</u>					
10-33-7401	Furniture & Equipment	798	1,000	0	1,000	1,000
10-33-7402	EMS Supplies	312	300	76	300	300
	Total	1,110	1,300	76	1,300	1,300
Total Fire Department		319,654	355,798	250,680	350,340	519,131

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
General Fund Expenditure Detail

Fund: General (10)

Function: Police Department (34)

Account Number	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
	<u>Personal Services</u>					
10-34-5101	Salaries	511,149	543,251	399,391	550,000	630,953
10-34-5102	Overtime	32,408	25,000	24,591	35,000	25,000
10-34-5103	Holiday Pay	21,765	30,000	5,103	30,000	25,000
10-34-5104	Overtime-Grant	0	10,000	0	0	10,000
10-34-5106	FICA	40,541	45,766	31,446	45,000	53,240
10-34-5107	Group Employee Insurance	113,886	127,525	88,668	125,000	158,652
10-34-5110	Unemployment Comp	3,510	1,856	0	2,000	1,980
10-34-5112	Retirement	59,531	72,485	40,713	60,000	77,347
	Total	782,789	855,883	589,911	847,000	982,172
	<u>Services</u>					
10-34-7201	Utilities	3,127	5,000	2,630	3,750	4,500
10-34-7202	Telephone/Internet	5,743	6,500	4,805	6,500	6,500
10-34-7203	Printing	223	1,000	0	500	1,000
10-34-7204	Postage	1,419	1,500	465	1,000	1,500
10-34-7205	Travel & Training	2,239	1,000	584	1,000	1,000
10-34-7209	Building Maintenance	313	200	1,349	1,500	500
10-34-7210	Equipment/Vehicle Maintenance	16,143	15,000	14,442	18,000	15,000
10-34-7227	Association Dues	631	600	13,395	13,395	600
10-34-7228	JC MEG Membership Fees	0	0	0	0	24,000
10-34-7229	Miscellaneous	1,853	4,000	1,025	2,500	2,500
10-34-7233	Immunizations & Physicals	552	1,000	1,827	2,500	2,500
10-34-7235	Computer Maintenance	4,007	5,000	4,548	5,500	5,000
10-34-7280	Maint - Radar Cert.	540	450	0	450	450
10-34-7282	Maint - Breathalyzer	0	150	122	150	150
10-34-7283	Reserve Officer Expenditures	0	0	0	0	0
10-34-7284	Maint - Firing Range	751	2,000	8	500	2,000
10-34-7285	Nextels/Cell Phones	774	605	529	705	800
10-34-7291	Emergency Contact System	0	0	0	0	0
10-34-7292	CPR Training Supplies	0	0	0	0	0
10-34-7293	Lead Online (Computer Program)	0	1,600	1,488	1,488	1,500
10-34-7294	Live Scan - Maint & License Fees	0	6,100	0	6,100	0
10-34-7296	Wal-Mart Police Grant	0	0	0	0	0
10-34-7299	K-9 Unit Expense	0	0	5,114	5,200	0
10-34-7300	Ammunition	2,494	2,500	1,380	2,500	2,500
	Total	40,809	54,205	53,712	73,238	72,000
	<u>Supplies</u>					
10-34-7301	Office Supplies	3,467	3,000	2,635	3,000	3,000
10-34-7302	Periodicals	88	100	72	100	100
10-34-7303	Fuel & Oil	24,879	37,000	20,892	30,000	35,000
10-34-7304	Dept. Supplies	3,836	3,000	2,367	3,000	3,000
10-34-7306	Clothing	9,825	6,000	10,543	15,000	6,000
10-34-7308	Prisoner Maintenance	2,277	4,000	1,715	2,500	4,000
10-34-7318	Film / Evid. Processing	1,949	4,000	9,333	10,000	4,000
10-34-7325	Safety Equipment	300	300	0	0	300
10-34-7326	Fire Extinguishers	400	400	0	400	400
10-34-7327	Weapons Maintenance	193	1,000	720	1,000	1,000
10-34-7329	Public Relations Supplies	2,163	2,000	181	250	500
	Total	49,377	60,800	48,457	65,250	57,300
	<u>Equipment</u>					
10-34-7401	Furniture & Equipment	418	500	0	0	500
	Total	418	500	0	0	500
Total Police Department		873,394	971,388	692,080	985,488	1,111,972

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
General Fund Expenditure Detail

Fund: General (10)

Function: Communications Division (35)

Account Number	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
	<u>Personal Services</u>					
10-35-5101	Salaries	128,370	144,694	101,060	135,000	142,897
10-35-5102	Overtime	6,475	6,000	8,092	11,000	6,000
10-35-5103	Holiday Pay	5,149	6,000	5,640	7,520	6,000
10-35-5104	Part-Time	7,589	8,000	1,566	3,000	5,000
10-35-5106	FICA	10,987	16,870	8,473	11,500	12,232
10-35-5107	Group Employee Insurance	26,410	30,483	25,609	35,000	42,419
10-35-5110	Unemployment Comp	0	831	0	1,000	707
10-35-5112	Retirement	9,232	12,317	9,839	13,250	17,094
	Total	194,212	225,195	160,279	217,270	232,349
	<u>Services</u>					
10-35-7202	Telephone/Internet	3,247	8,000	2,617	3,500	4,000
10-35-7205	Travel & Training	1,250	700	493	1,250	1,400
10-35-7208	Radio/Communications Maint	786	20,000	24,865	25,000	25,000
10-35-7210	Equipment/Vehicle Maintenance	0	0	0	0	0
10-35-7229	Miscellaneous	0	100	0	0	100
10-35-7233	Immunization & Physicals	0	300	579	0	300
10-35-7285	Nextel/Cell Phones	0	0	0	0	500
10-35-7290	Computer Terminal Fees	10,140	5,000	3,450	5,200	5,500
	Total	15,422	34,100	32,004	34,950	36,800
	<u>Supplies</u>					
10-35-7301	Office Supplies	252	500	676	750	500
10-35-7304	Dept. Supplies	0	300	187	250	300
10-35-7306	Clothing	624	800	269	500	800
	Total	876	1,600	1,132	1,500	1,600
	<u>Equipment</u>					
10-35-7401	Furniture & Equipment	0	500	0	0	500
	Total	0	500	0	0	500
Total Communications		210,510	261,395	193,415	253,720	271,249

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
General Fund Expenditure Detail

Fund: General (10)

Function: Animal Control/Code Enfor. (36)

Account Number	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
	<u>Personal Services</u>					
10-36-5101	Salaries	28,579	29,619	15,034	20,000	41,600
10-36-5102	Overtime	0	0	0	0	0
10-36-5106	FICA	1,760	2,266	927	1,500	3,182
10-36-5107	Group Employee Insurance	8,754	11,069	4,762	7,500	11,627
10-36-5110	Unemployment Comp	0	124	0	0	248
10-36-5112	Retirement	2,629	3,021	1,487	2,200	3,145
	Total	41,723	46,099	22,210	31,200	59,802
	<u>Services</u>					
10-36-7201	Utilities	2,754	5,000	2,479	3,750	5,000
10-36-7202	Telephone/Internet	0	0	0	0	0
10-36-7204	Postage	539	750	150	500	750
10-36-7205	Travel and Training	125	500	357	500	500
10-36-7209	Building Maintenance	0	0	618	750	750
10-36-7210	Vehicle Maintenance	370	500	670	700	500
10-36-7220	Recording Fees - Liens	267	750	96	150	750
10-36-7223	Dog Boarding Fees	0	500	0	0	500
10-36-7224	Disposal Fee	350	500	175	250	500
10-36-7225	Veterinarian Services	1,094	2,500	792	1,750	2,000
10-36-7229	Miscellaneous	45	50	0	0	50
10-36-7233	Immunization & Physicals	85	300	110	250	300
10-36-7235	Computer Maintenance	500	500	500	500	500
10-36-7285	Nextels	112	300	570	800	750
	Total	6,241	12,150	6,516	9,900	12,850
	<u>Supplies</u>					
10-36-7303	Fuel & Oil	874	2,000	587	1,000	1,500
10-36-7304	Dept. Supplies	1,366	1,500	272	750	1,000
10-36-7306	Clothing	0	150	0	150	150
10-36-7325	Safety Equipment	136	200	18	150	200
	Total	2,376	3,850	877	2,050	2,850
Total Animal Control/Code		50,340	62,099	29,603	43,150	75,502

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
General Fund Expenditure Detail

Fund: General (10)

Function: Surveyor (40)

Account Number	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
	<u>Personal Services</u>					
10-40-5101	Salaries	0	0	0	0	0
10-40-5106	FICA	0	0	0	0	0
10-40-5107	Group Employee Insurance	0	0	0	0	0
10-40-5110	Unemployment Comp	0	0	0	0	0
10-40-5112	Retirement	0	0	0	0	0
	Total	0	0	0	0	0
	<u>Services</u>					
10-40-7205	Travel & Training	0	0	0	0	0
10-40-7217	Professional Services	0	0	0	0	0
10-40-7220	Recording Fees	0	0	0	0	0
10-40-7229	Miscellaneous	0	0	0	0	0
10-40-7233	Immunization & Physicals	0	0	0	0	0
	Total	0	0	0	0	0
	<u>Supplies</u>					
10-40-7304	Dept. Supplies	0	0	0	0	0
	Total	0	0	0	0	0
Total Surveyor		0	0	0	0	0

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
General Fund Expenditure Detail

Fund: General (10)

Function: Public Works - Streets (44)

Account Number	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
	<u>Personal Services</u>					
10-44-5101	Salaries	127,510	126,277	91,085	125,000	76,866
10-44-5102	Overtime	2,501	10,000	324	500	10,000
10-44-5105	Weekend Duty	440	1,500	260	750	1,500
10-44-5106	FICA	9,629	10,540	6,880	9,500	6,760
10-44-5107	Group Employee Insurance	29,874	25,004	19,614	26,150	16,985
10-44-5110	Unemployment Comp	840	396	0	396	241
10-44-5112	Retirement	11,414	13,701	8,767	11,750	9,529
	Total	182,207	187,418	126,930	174,046	121,881
	<u>Services</u>					
10-44-7201	Utilities	4,525	5,000	4,567	6,000	6,500
10-44-7202	Telephone/Internet	4,426	3,500	4,212	5,750	6,000
10-44-7205	Travel & Training	491	200	376	500	500
10-44-7209	Building Maintenance	2,924	1,500	2,118	3,000	1,500
10-44-7210	Equipment Maintenance	38,789	40,000	29,913	40,000	40,000
10-44-7224	Mowing Contract	48,083	35,000	24,785	33,500	35,000
10-44-7229	Miscellaneous	1,992	200	354	450	200
10-44-7231	Flood Insurance	0	0	0	0	0
10-44-7233	Immunization & Physicals	664	700	565	700	700
10-44-7241	Computer Licensing	0	10,000	774	1,500	5,000
10-44-7255	Main Street	1,651	5,000	7,064	7,500	8,500
10-44-7271	Equipment Rental	1,153	1,000	0	0	1,000
10-44-7285	Nextels	3,141	3,500	1,863	2,500	3,500
10-44-7286	Mulching	0	0	0	0	0
	Total	107,838	105,600	76,592	101,400	108,400
	<u>Supplies</u>					
10-44-7301	Office Supplies	408	250	771	1,000	250
10-44-7303	Fuel & Oil	15,322	30,000	10,426	15,000	30,000
10-44-7304	Dept. Supplies	1,278	2,000	2,564	3,000	2,000
10-44-7306	Clothing	1,003	2,000	1,051	1,500	2,000
10-44-7310	Chemicals - De-Icing	10,061	30,000	2,537	25,000	30,000
10-44-7317	Street Materials	83,674	30,000	26,735	35,000	30,000
10-44-7319	Striping	1,878	15,000	13,289	15,000	15,000
10-44-7325	Safety Equipment	815	1,000	717	1,000	1,000
10-44-7326	Fire Extinguishers	0	600	0	600	600
	Total	114,441	110,850	58,090	97,100	110,850
	<u>Equipment</u>					
10-44-7401	Furniture & Equipment	0	1,000	0	500	1,000
10-44-7410	Traffic Control Signs	8,173	10,000	9,700	12,000	10,000
	Total	8,173	11,000	9,700	12,500	11,000
Total Street Department		412,659	414,868	271,312	385,046	352,131

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
General Fund Expenditure Detail

Fund: General (10)

Function: Custodial Services (45)

Account Number	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
	<u>Personal Services</u>					
10-45-5101	Salaries	0	0	0	0	0
10-45-5106	FICA	0	0	0	0	0
10-45-5107	Group Employee Insurance	0	0	0	0	0
10-45-5110	Unemployment Comp	0	0	0	0	0
10-45-5112	Retirement	0	0	0	0	0
	Total	0	0	0	0	0
	<u>Services</u>					
10-45-7201	Utilities	17,336	16,500	11,245	15,000	16,500
10-45-7207	Custodial Services	10,950	12,000	7,473	10,000	12,000
10-45-7209	Building Maintenance	10,412	3,000	5,549	8,500	2,500
10-45-7210	Equipment Maintenance	17	250	88	250	250
10-45-7229	Miscellaneous	0	50	0	0	50
10-45-7233	Immunization & Physicals	0	0	0	0	0
10-45-7285	Nextels	0	0	0	0	0
	Total	38,715	31,800	24,355	33,750	31,300
	<u>Supplies</u>					
10-45-7303	Fuel & Oil	0	0	0	0	0
10-45-7304	Dept. Supplies	1,125	1,000	1,572	2,500	2,500
10-45-7306	Clothing	0	0	0	0	0
10-45-7326	Fire Extinguishers	85	250	0	250	250
	Total	1,210	1,250	1,572	2,750	2,750
	<u>Equipment</u>					
10-45-7401	Furniture & Equipment	0	100	0	0	100
	Total	0	100	0	0	100
Total Custodial Services		39,925	33,150	25,927	36,500	34,150

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
General Fund Expenditure Detail

Fund: General (10)

Function: Fire Marshall/Building Inspection (46)

Account Number	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
	<u>Personal Services</u>					
10-46-5101	Salaries	9,118	9,344	6,793	9,500	55,000
10-46-5102	Overtime	0	0	0	0	0
10-46-5106	FICA	689	715	513	715	4,208
10-46-5107	Group Employee Insurance	150	1,203	791	1,100	11,669
10-46-5110	Unemployment Comp	0	19	0	19	124
10-46-5112	Retirement	1,231	1,318	958	1,275	6,160
	Total	11,188	12,599	9,055	12,609	77,161
	<u>Services</u>					
10-46-7202	Utilities	0	0	0	0	0
10-46-7204	Postage	0	150	0	150	150
10-46-7205	Travel & Training	251	500	255	500	500
10-46-7209	Building Maintenance	72	100	0	0	0
10-46-7210	Equipment/Vehicle Maintenance	0	450	0	0	500
10-46-7227	Association Dues	0	200	135	135	200
10-46-7229	Miscellaneous	0	50	0	0	50
10-46-7233	Immunization & Physicals	0	50	0	0	50
10-46-7235	Computer Software Support	500	500	500	500	500
10-46-7238	Demolition	15	25,000	559	1,000	20,000
10-46-7285	Nextels	0	0	0	0	0
	Total	839	27,000	1,449	2,285	21,950
	<u>Supplies</u>					
10-46-7301	Office Supplies	0	200	0	0	200
10-46-7302	Periodicals - Code Books	0	800	0	0	800
10-46-7303	Fuel & Oil	0	1,000	0	0	1,000
10-46-7304	Dept. Supplies	7	100	49	0	100
10-46-7306	Clothing	0	100	0	0	100
	Total	7	2,200	49	0	2,200
	<u>Equipment</u>					
10-46-7401	Furniture & Equipment	0	0	0	0	0
	Total	0	0	0	0	0
Total Building Inspection		12,034	41,799	10,553	14,894	101,311

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
Park & Storm Water Fund Revenue Detail

Fund: Park & Storm Water Fund (70)

Account Number	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
	<u>Reserves</u>					
70-0-0000	Year-End Balance Forwarded	0	0	0	0	10,833
	Total	0	0	0	0	10,833
	<u>Property Taxes</u>					
70-04-4200	Real Estate Taxes	55,250	53,000	55,287	55,287	55,000
70-04-4201	Personal Property Taxes	11,329	12,000	11,516	11,516	12,000
70-04-4202	Surtax	1,613	1,500	1,610	1,650	1,500
70-04-4203	Intangible Tax	950	300	1,903	1,903	2,000
70-04-4204	Utility Tax	4,334	4,000	4,244	4,244	4,200
70-04-4210	Delinq. Real Estate Tax	2,738	4,000	3,255	4,000	4,000
70-04-4211	Delinq. Personal Property Tax	3,639	3,500	2,873	3,500	3,500
70-04-4212	Penalties - Taxes	1,146	1,100	986	1,100	1,100
	Total	81,000	79,400	81,675	83,200	83,300
	<u>Intergovernmental Revenues</u>					
70-04-4601	Jefferson Foundation Grant	0	200,000	200,000	200,000	0
	Total	0	200,000	200,000	200,000	0
	<u>Sales Tax Receipts</u>					
70-04-4710	Monthly Sales Tax Receipts	0	0	0	0	50,000
	Total	0	0	0	0	50,000
	<u>Investment Earnings/Misc.</u>					
70-04-4802	Interest on Investments	0	500	0	0	500
70-04-4803	Interest on Bank Account	0	0	0	0	0
70-04-4804	Miscellaneous Income	335	2,000	0	0	2,000
70-04-4805	Emergency Mgmt Reimbursement	0	0	0	0	0
70-04-4814	Donations	2,850	2,000	1,725	2,000	2,000
70-04-4822	Proceeds from Park Sale	0	0	0	0	0
	Total	3,185	4,500	1,725	2,000	4,500
	<u>Program Receipts</u>					
70-04-4830	Summer Program Receipts	0	0	0	0	0
70-04-4832	Soccer Program Receipts	0	0	0	0	0
	Total	0	0	0	0	0
	<u>Transfers In</u>					
70-09-9940	TRANS. - from Sales Tax	137,078	133,800	104,454	140,000	140,000
70-09-9950	TRANS. - from County Sales Tax	0	0	0	0	0
70-09-9960	TRANS. - from Capital Improvement	0	0	0	0	0
	Total	137,078	133,800	104,454	140,000	140,000
Total Revenue		221,264	417,700	387,853	425,200	288,633

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
Park & Storm Water Fund Expenditure Detail

Fund: Park & Storm Water Fund (70)

Account Number	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
	<u>Personal Services</u>					
70-71-5101	Salaries	35,504	37,524	27,181	36,500	87,319
70-71-5102	Overtime	0	100	0	0	100
70-71-5106	FICA	2,726	2,878	2,090	2,800	6,688
70-71-5107	Group Employee Insurance	8,768	9,847	7,310	9,800	17,374
70-71-5110	Unemployment Comp	149	155	0	155	248
70-71-5112	Retirement	3,266	3,776	2,772	3,700	9,779
	Total	50,413	54,280	39,352	52,955	121,508
	<u>Services</u>					
70-71-7201	Utilities	9,840	7,500	13,050	17,400	20,000
70-71-7202	Telephone/Internet	0	100	107	150	500
70-71-7204	Postage	0	50	0	50	50
70-71-7205	Travel & Training	0	50	0	0	50
70-71-7209	Building Maintenance	0	500	786	1,100	500
70-71-7210	Equipment/Vehicle Maintenance	1,293	3,500	1,461	2,500	3,500
70-71-7216	Audit Fees	1,297	1,300	1,196	1,196	1,300
70-71-7217	Professional Services	1,200	1,000	9,550	10,000	1,000
70-71-7224	Mowing Contract	39,489	59,000	27,143	40,000	59,000
70-71-7225	Park Facilities Maintenance	12,137	39,500	17,863	25,000	39,500
70-71-7226	Taxes - Hopson Field	0	0	0	0	0
70-71-7229	Miscellaneous	140	50	269	500	50
70-71-7231	Insurance	9,360	9,360	9,360	9,360	15,000
70-71-7233	Immunizations & Physicals	0	200	0	200	200
70-71-7285	Nextels	532	520	415	600	750
	Total	75,288	122,630	81,200	108,056	141,400
	<u>Supplies</u>					
70-71-7301	Office Supplies	0	100	0	0	100
70-71-7303	Fuel & Oil	2,841	5,000	1,489	2,500	3,500
70-71-7304	Dept. Supplies	0	2,000	283	1,000	2,000
70-71-7306	Clothing	0	300	33	200	300
70-71-7325	Safety Equipment	0	200	143	200	200
70-71-7326	Fire Extinguishers	0	100	0	100	100
70-71-7327	Park Restroom Supplies	778	8,000	2,034	3,000	5,000
	Total	3,620	15,700	3,983	7,000	11,200
	<u>Equipment</u>					
70-71-7401	Equipment/Property	0	0	22	22	0
70-71-7542	Capital Equipment	0	0	0	0	0
70-71-7547	Playground Equipment	1,604	5,500	6,807	6,807	5,500
	Total	1,604	5,500	6,829	6,829	5,500
	<u>Park Programs</u>					
70-71-7720	Summer Concerts	0	0	0	0	0
70-71-7723	Summer Program - Pool Rental	0	0	0	0	0
70-71-7725	Refunds	0	25	0	0	25
70-71-7727	Donations (Fireworks)	1,000	1,000	1,000	1,000	1,000
	Total	1,000	1,025	1,000	1,000	1,025
	<u>Loan Payments</u>					
70-71-8000	Principal Payment	0	0	0	0	0
70-71-8001	Interest Payment	0	0	0	0	0
	Total	0	0	0	0	0
	Total Park Dept.	131,925	199,135	132,365	175,840	280,633

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
Capital Improvement 1/2 Cent Sales Tax Fund Summary

Revenue: Capital Improvement Sales Tax (44)

Revenue Type	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
000	Year-End Balance Forwarded	288,865	45,397	0	0	3,587
4600	Intergovernmental Revenues	59,000	815,369	163,692	163,692	0
4700	Sales Tax Receipts	663,567	650,000	501,939	665,000	660,000
4800	Investment Earnings/Misc.	14,637	24,500	26,393	29,127	29,500
	Total	1,026,069	1,535,266	692,023	857,819	693,087
4900	TRANSFERS IN	0	0	0	0	0
Total Revenue		1,026,069	1,535,266	692,023	857,819	693,087

Expenditures: Capital Improvement Sales Tax (44)

Expenditure Group	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
7400	Building/Automobile Damage	8,878	15,000	1,770	0	15,000
7500	Departmental Capital Expend.	280,549	395,657	222,840	301,846	274,790
7600	Capital Projects	30,186	0	0	0	0
7700	Recreation	463,567	775,800	90,895	67,405	154,488
8000	Loan Payments	238,544	343,809	176,312	244,513	243,809
8800	Sales Tax Rebate	4,346	5,000	0	5,000	5,000
	Total	1,026,069	1,535,266	491,818	618,764	693,087
	TRANSFERS OUT	0	0	0	0	0
Total Expenditures		1,026,069	1,535,266	491,818	618,764	693,087

Revenues for this fund are generated from a ½ cent Capital Improvement Sales Tax passed by the voters in April, 1998. Grant funds, donations, and insurance reimbursements may also be used as a source of funding.

This fund is used for the purpose of funding capital improvements, equipment purchases and buildings with a useful life of one or more years for the General Fund departments.

CITY OF DE SOTO
2018-19 ANNUAL BUDGET

Capital Improvement 1/2 Cent Sales Tax Fund Revenue Detail

Fund: Capital Improvement Sales Tax (44)

Account Number	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
	<u>Reserves</u>					
44-00-0000	Year-End Balance Forwarded	288,865	45,397	0	0	3,587
	Total	288,865	45,397	0	0	3,587
	<u>Intergovernmental Revenues</u>					
44-04-4609	MIRMA Grants (Police)	0	2,765	0	0	0
44-04-4613	Jefferson Memorial Foundation Grants-2015	59,000	0	0	0	0
44-04-4614	Division of Energy - Lighting Upgrade	0	22,156	0	0	0
44-04-4616	FEMA (Asst. to FF Grant)	0	154,850	141,306	141,306	0
44-04-4617	EDC Grants (ADA Playground)	0	100,000	0	0	0
44-04-4618	Missouri Parks Grant	0	250,000	0	0	0
44-04-4619	Jefferson Memorial Foundation Grants-2016	0	13,212	0	0	0
44-04-4620	Jefferson Memorial Foundation Grants-2017	0	250,000	0	0	0
44-04-4621	Division of Energy - City Hall & Fire Dept.	0	22,386	22,386	22,386	0
	Total	59,000	815,369	163,692	163,692	0
	<u>Sales Tax Receipts</u>					
44-04-4710	Monthly Sales Tax Receipts	663,567	650,000	501,939	665,000	660,000
	Total	663,567	650,000	501,939	665,000	660,000
	<u>Investment Earnings/Misc.</u>					
44-04-4802	Interest on Investments	(4,607)	4,500	0	0	4,500
44-04-4803	Interest on Bank Account	9,999	5,000	12,744	14,000	10,000
44-04-4804	Miscellaneous Revenue	1,500	5,000	8,565	10,000	5,000
44-04-4817	Donations	0	0	0	0	0
44-04-4819	Automobile Insurance Reimb.	6,745	5,000	5,027	5,027	5,000
44-04-4821	Surplus Equipment Sales	0	0	0	0	0
44-04-4823	Building Insurance Reimb.	1,000	5,000	57	100	5,000
44-04-4825	Miscellaneous Insurance Reimb.	0	0	0	0	0
	Total	14,637	24,500	26,393	29,127	29,500
	<u>Transfers In</u>					
44-09-4910	TRANS - from General Fund	0	0	0	0	0
44-09-4911	TRANS - from Water/Sewer Fund	0	0	0	0	0
	Total	0	0	0	0	0
Total Revenue		1,026,069	1,535,266	692,023	857,819	693,087

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
Capital Improvement 1/2 Cent Sales Tax Fund Expend. Detail

Fund: Capital Improvement Sales Tax (44)

Account Number	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
	<u>Building/Automobile Damage</u>					
44-08-7405	Bld./Auto Damage Contingency	8,878	15,000	1,770	0	15,000
	Total	8,878	15,000	1,770	0	15,000
	<u>Departmental Capital Expend.</u>					
44-08-7501	Administrative	4,629	5,896	3,572	5,897	27,099
44-08-7502	Fire	101,363	198,669	161,335	198,669	78,685
44-08-7503	Police	122,882	92,942	35,640	35,640	118,990
44-08-7504	Communications	780	0	0	0	1,458
44-08-7505	Code	1,540	39,650	3,141	3,141	4,558
44-08-7508	Street Dept.	39,856	58,500	19,152	58,500	44,000
44-08-7509	Custodial	9,500	0	0	0	0
	Total	280,549	395,657	222,840	301,846	274,790
	<u>Recreation</u>					
44-08-7753	Park Equipment	40,831	25,800	62,790	25,800	32,600
44-08-7754	De Soto Park Development	422,736	750,000	28,105	41,605	121,888
	Total	463,567	775,800	90,895	67,405	154,488
	<u>Capital Projects</u>					
44-08-7801	Energy Upgrades - City Hall & Fire Dept.	30,186	0	0	0	0
	Total	30,186	0	0	0	0
	<u>Loan Payments</u>					
44-08-8000	Public Works Building	72,493	81,722	40,861	81,722	81,722
44-08-8001	Loan Interest	7,826	0	0	0	0
44-08-8002	Industrial Park	59,590	44,071	22,035	44,071	44,071
44-08-8003	Mini Pumper	34,544	39,714	39,714	39,714	39,714
44-08-8004	Kennel	22,877	26,544	27,248	27,248	26,544
44-08-8005	Energy Loan-City Hall/Fire House	0	5,304	0	5,304	5,304
44-08-8006	Street Sweeper	41,214	46,454	46,454	46,454	46,454
44-08-8007	Grading-South Side of Park Property	0	100,000	0	0	0
	Total	238,544	343,809	176,312	244,513	243,809
	<u>Sales Tax Rebate</u>					
44-08-8802	Walgreen Sales Tax Rebate	4,346	5,000	0	5,000	5,000
	Total	4,346	5,000	0	5,000	5,000
	<u>Transfers Out</u>					
		0	0	0	0	0
	Total	0	0	0	0	0
Total Expenditures		1,026,069	1,535,266	491,818	618,764	693,087

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
Special Police Training Fund Summary

Revenues: Special Police Training (53)

Revenue Type	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
000	Year-End Balance Forwarded	52	2,800	0	350	0
4500	Fines and Forfeitures	2,632	4,700	1,611	2,900	3,750
4600	Intergovernmental Revenues	0	0	0	0	0
4800	Investment Earnings/Misc.	0	0	0	0	0
	Total	2,684	7,500	1,611	3,250	3,750
4900	TRANSFERS IN	0	0	0	0	0
Total Revenue		2,684	7,500	1,611	3,250	3,750

Expenditures: Special Police Training (53)

Expenditure Group	Description	Budget 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
7200	Training	2,684	7,500	2,241	3,250	3,750
	Total	2,684	7,500	2,241	3,250	3,750
	TRANSFERS OUT	0	0	0	0	0
Total Expenditures		2,684	7,500	2,241	3,250	3,750

This is a special revenue fund used to account for certain monies received from the Municipal Court under Missouri Statutes, Section 590.140. This section provides for the assessment of court costs (in cases of violations of municipal ordinances) which are remitted monthly to the City Treasurer for the specific purpose of training police officers in accordance with the State of Missouri P.O.S.T. guidelines.

A portion of the revenue collected is also remitted to the State Treasurer on behalf of the Peace Officers' Standards and Training (POST) Commission Fund Assistance Program. Located within the Missouri Department of Public Safety; the POST Commission is responsible for establishing the core training curriculum for law enforcement officers. Municipalities that participate in its training fund are provided financial assistance for the basic certification training of their police officers.

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
Special Police Training Fund Revenue Detail

Fund: Special Police Training (53)

Account Number	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
	<u>Reserves</u>					
53-0-0000	Year-End Balance Forwarded	52	2,800	0	350	0
	Total	52	2,800	0	350	0
	<u>Fines and Forfeitures</u>					
53-04-4504	Court Receipts - Training	1,382	2,500	1,076	1,400	2,000
53-04-4505	Court Receipts - P.O.S.T.	694	1,200	535	750	1,000
53-04-4507	P.O.S.T. Comm. Fund Dist	556	1,000	0	750	750
	Total	2,632	4,700	1,611	2,900	3,750
	<u>Investment Earnings/Misc.</u>					
53-04-4803	Interest on Bank Account	0	0	0	0	0
53-04-4804	Miscellaneous Income	0	0	0	0	0
	Total	0	0	0	0	0

Total Revenue	2,684	7,500	1,611	3,250	3,750
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Special Police Training Fund Expenditure Detail

Fund: Special Police Training (53)

Account Number	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
	<u>Services</u>					
53-07-7205	Travel & Training	2,020	5,000	1,650	2,500	3,000
53-07-7262	P.O.S.T. Fund	664	2,500	591	750	750
	Total	2,684	7,500	2,241	3,250	3,750

Total Expenditures	2,684	7,500	2,241	3,250	3,750
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CITY OF DE SOTO
2018-19 ANNUAL BUDGET
County 1/2 Cent Sales Tax Fund Summary

Revenues: County 1/2 Cent Sales Tax (39)

Revenue Type	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
000	Year-End Balance Forwarded	0	122,591	0	0	0
4600	Intergovernmental Revenues	671,003	3,201,009	1,328,579	2,763,641	1,500,000
4800	Investment Earnings/Misc.	9,871	1,900	24,976	26,411	10,900
	Total	680,874	3,325,500	1,353,555	2,790,052	1,510,900
4900	TRANSFERS IN	0	0	0	0	0
	Total Revenue	680,874	3,325,500	1,353,555	2,790,052	1,510,900

Expenditures: County 1/2 Cent Sales Tax (39)

Expenditure Group	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
8200	Engineering/Street Contingency	256,397	3,070,500	1,931,405	1,801,518	1,242,637
7400	Equipment Replacement	0	0	0	0	0
8300	Storm Water Projects	0	265,000	0	0	265,000
	Total	256,397	3,335,500	1,931,405	1,801,518	1,507,637
	TRANSFERS OUT	0	0	0	0	0
	Total Expenditures	256,397	3,335,500	1,931,405	1,801,518	1,507,637

This activity reflects the revenues received from the receipts of the County One-Half Cent Sales Tax levied throughout Jefferson County. The tax was approved by the voters of Jefferson County on April 1, 1986 and authorized by the County Commission on April 10, 1986. The tax was imposed for a 15-year period for capital improvements to publicly maintained roads. This tax was renewed in April 1999 with no expiration date. The countywide tax revenue is allocated to the City using a revenue sharing formula that is based upon the following:

1. 50% of the share based on the percentage of the City's road mileage compared to the total road mileage in Jefferson County.
2. 50% of the share based on the City's percentage of population compared to the total population in Jefferson County.

Expenditures in this fund are restricted to improvements to street and bridges, which may include construction, reconstruction, overlays, slurry sealing and drainage systems.

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
County 1/2 Cent Sales Tax Fund Detail

Revenue: County 1/2 Cent Sales Tax (39)

Account Number	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
	<u>Reserves</u>					
39-0-0000	Year-End Balance Forwarded	0	122,591	0	0	0
	Total	0	122,591	0	0	0
	<u>Special Assessments</u>					
39-04-4225	Hwy 21 TDD	0	10,000	0	0	10,000
	Total	0	10,000	0	0	10,000
	<u>Grants</u>					
39-04-4610	MoDot Reimbursements	40,415	2,132,450	872,198	2,132,450	825,000
39-04-4611	County Reimbursements	630,589	575,700	381,811	556,621	425,000
39-04-4612	MoDot Non-Attributable Funds	0	25,426	0	0	0
39-04-4613	Jefferson Memorial Grant-Trail	0	75,000	74,570	74,570	0
39-04-4614	MoDot Reimbursement-Hwy 21	0	142,433	0	0	0
39-04-4615	CDBG-Storm water	0	250,000	0	0	250,000
	Total	671,003	3,201,009	1,328,579	2,763,641	1,500,000
	<u>Investment Earnings/Misc.</u>					
39-04-4802	Interest on Investments	4,214	1,000	8,565	10,000	10,000
39-04-4803	Interest on Bank Account	0	0	0	0	0
39-04-4804	Miscellaneous Income	5,656	900	16,411	16,411	900
	Total	9,871	1,900	24,976	26,411	10,900
Total Revenue		680,874	3,335,500	1,353,555	2,790,052	1,520,900

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
County 1/2 Cent Sales Tax Fund Detail

Expenditure: County 1/2 Cent Sales Tax (39)

Account Number	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
	<u>Current Year Street Projects</u>					
39-08-8249	Contracted Street Repair	141,580	150,000	15,487	150,000	150,000
39-08-8255	Sidewalk/Curb Repair Program	3,669	10,000	341	1,000	10,000
39-08-8256	Street Striping	0	0	18	18	29,000
39-08-8257	East-West Gateway Fees	5,199	5,000	1,748	2,500	5,000
39-08-8272	Hwy 21 Enhancements	19,136	1,012,500	1,029,590	1,100,000	0
39-08-8273	Woodland Nature Trail	17,423	490,000	349,089	490,000	0
39-08-8274	S Main St Bridge (Tankard)	14,723	840,000	480,891	0	0
39-08-8275	Kingston Railroad Crossing	1,000	5,000	0	0	5,000
39-08-8276	Rock Road Sidewalks	0	48,000	46,265	48,000	523,532
39-08-8277	Amvets Sidewalks	53,666	500,000	7,978	10,000	505,105
39-08-8278	City-Wide ADA Transition Plane	0	10,000	0	0	10,000
39-08-8279	Boyd Street Sidewalks	0	0	0	0	5,000
	Total	256,397	3,070,500	1,931,405	1,801,518	1,242,637
	<u>Equipment</u>					
39-08-7405	Equipment Replacement	0	0	0	0	0
	Total	0	0	0	0	0
	<u>Storm water Projects</u>					
39-08-8362	Boyd St (6th to 10th)	0	0	0	0	0
39-08-8363	N Grand Box Culvert	0	0	0	0	0
39-08-8364	5th/Allen Box Culvert	0	0	0	0	0
39-08-8365	2018 CDBG-Storm water Lining	0	265,000	0	0	265,000
	Total	0	265,000	0	0	265,000
	<u>Transfers Out</u>					
39-09-9806	TRANS - to General Fund	0	0	0	0	0
	Total	0	0	0	0	0
	Total Expenditures	256,397	3,335,500	1,931,405	1,801,518	1,507,637

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
Sales Tax Trust Fund Summary

Revenue: Sales Tax Trust (40)

Revenue Type	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
000	Year-End Balance Forwarded	0	0	0	0	0
4600	Intergovernmental Revenues	0	0	0	0	0
4700	Sales Tax Receipts	1,378,961	1,350,000	1,044,536	1,381,500	1,350,000
4800	Investment Earnings/Misc.	0	0	0	0	0
	Total	1,378,961	1,350,000	1,044,536	1,381,500	1,350,000
4900	TRANSFERS IN	0	0	0	0	0
Total Revenue		1,378,961	1,350,000	1,044,536	1,381,500	1,350,000

Expenditures: Sales Tax Trust (40)

Expenditure Group	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
7200	Services	41,124	29,043	31,336	41,500	40,500
8800	Sales Tax Rebate	8,691	12,000	0	8,500	0
	Total	49,815	41,043	31,336	50,000	40,500
	TRANSFERS OUT	1,329,661	939,065	1,013,200	1,340,000	1,309,500
Total Expenditures		1,379,476	980,108	1,044,536	1,390,000	1,350,000

Ordinance No. 3165 adopted February 7, 1994 imposed a one percent (1%) tax on the receipts from the sale at retail of all tangible personal property or taxable services within the City. The sales tax collections are remitted by the Missouri Department of Revenue on a monthly basis to the City via an electronic funds transfer.

On a monthly basis, the sales tax is distributed from the Sales Tax Trust Fund to the following funds based on the prescribed allocation after all rebates.

General Fund	-	87%
Park Fund	-	10%
Library Fund	-	3%

As a result, the Sales Tax Trust Fund serves a fiduciary purpose to collect and distribute the sales tax to the appropriate governmental funds where it is recognized as revenue.

In accordance with RSMo. 182.170, a Library Board consisting of 9 members has been established. The Board is appointed by the City Council for three-year terms. There are three full-time and zero part-time employees. The Library contains approximately 29,000 books that include hardcover books, paperback books and magazines.

The Library offers computers providing Internet access to the public, computers for public use in accessing the library's holdings, computers for public use to do word processing and to access the library's collection of genealogy CD's. They also have an outstanding collection of local and county history and genealogy materials available for public use.

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
Sales Tax Trust Fund Revenue Detail

Fund: Sales Tax Trust (40)

Account Number	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
	<u>Reserves</u>					
	Year-End Balance Forwarded	0	0	0	0	0
	Total	0	0	0	0	0
	<u>Sales Tax Receipts</u>					
40-04-4700	Monthly Receipts	1,378,961	1,350,000	1,044,536	1,381,500	1,350,000
	Total	1,378,961	1,350,000	1,044,536	1,381,500	1,350,000
	<u>Investment Earnings/Misc.</u>					
		0	0	0	0	0
	Total	0	0	0	0	0

Total Revenue	1,378,961	1,350,000	1,044,536	1,381,500	1,350,000
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Sales Tax Trust Fund Expenditure Detail

Fund: Sales Tax Trust (40)

Account Number	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
	<u>Sales Tax Rebates</u>					
40-08-8802	Walgreen Sales Tax Rebate	8,691	12,000	-	8,500	-
	Total	8,691	12,000	0	8,500	0
	<u>Services</u>					
40-07-7222	Library Fund (3%)	41,124	40,140	31,336	41,500	40,500
	Total	41,124	40,140	31,336	41,500	40,500
	<u>Transfers Out</u>					
40-09-9806	TRANS - to General Fund (87%)	1,192,582	1,164,060	908,746	1,200,000	1,174,500
40-09-9807	TRANS - Park Fund (10%)	137,078	133,800	104,454	140,000	135,000
	Total	1,329,661	1,297,860	1,013,200	1,340,000	1,309,500

Total Expenditures	1,379,476	1,350,000	1,044,536	1,390,000	1,350,000
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CITY OF DE SOTO
2018-19 ANNUAL BUDGET
Water/Sewer Fund Summary

The Water and Sewer Department is part of the City's Public Works. This department has the responsibility for providing potable water to the customers and for collection of sewage and its delivery to the City's wastewater treatment facility. Work performed includes maintenance of the 4 water production wells; installation, repair, and maintenance of water mains and storage tank facilities; reading, cleaning, repair and installation of meters; and related facilities. This also includes the installation, maintenance and repair of sanitary sewer collection lines and mains. There are approximately 43 miles of water mains and approximately 35 miles of sanitary sewer collection system lines. The system provides over 936,000 gallons of water to the 2,500 customers on a typical day.

The City's Wastewater Treatment Plant is located on Highway P. The facility became operational on December 19, 1986. The plant has the capability of treating 3 million gallons per day of wastewater. The average flow rate is approximately 1.2 million gallons per day. The plant is operated 24 hours per day, 7 days per week.

Wastewater is treated in accordance with the requirements of the Missouri Department of Natural Resources and the Federal Government's Environmental Protection Agency. These agencies monitor operations very closely to insure full compliance with permit conditions.

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
Water/Sewer Fund Operating Revenue Detail

Fund: Water & Wastewater (20)

Account Number	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
	Reserves					
20-0-000	Year-End Balance Forwarded	0	59,537	0	0	0
	Total	0	59,537	0	0	0
	Service Fees					
20-04-4101	Water Sales - Residential	868,945	875,000	656,931	875,000	875,000
20-04-4102	Water Sales - Commercial	237,005	300,000	151,505	250,000	300,000
20-04-4103	Water Sales - Tax Free	86,911	80,000	57,306	77,000	80,000
20-04-4105	Sewer Sales	568,528	575,000	413,075	551,000	575,000
20-04-4106	Connection/Disconnection Fee	14,374	15,000	12,717	17,000	17,000
20-04-4107	Penalties	53,457	50,000	34,459	46,000	50,000
20-04-4108	Water Taps	5,600	2,000	9,453	12,000	5,000
20-04-4109	Sewer Taps	5,000	1,600	4,500	8,000	5,000
20-04-4111	Bad Check Fees	20	200	40	100	200
20-04-4120	Mo-Pac Tower Site Rental	27,376	0	0	0	0
	Total	1,867,217	1,898,800	1,339,986	1,836,100	1,907,200
	Intergovernmental Revenues					
20-04-4603	EDC Grants	249,869	650,000	0	403,250	250,000
20-04-4606	DNR Grants	0	0	0	0	0
20-04-4607	DNR Reimbursement - Well #5	0	0	0	0	0
20-04-4608	CDBG Reimbursement-State	0	0	0	0	0
20-04-4609	Division of Energy - Upgrades	133,185	0	0	0	0
	Total	383,054	650,000	0	403,250	250,000
	Investment Earnings/Misc.					
20-04-4802	Interest on Investments	(4,607)	5,000	0	0	5,000
20-04-4803	Interest on Bank Account	9,999	5,000	12,744	17,000	17,000
20-04-4804	Miscellaneous Income	6,616	2,000	6,327	10,000	10,000
20-04-4821	Surplus Equipment Sale	0	0	0	0	0
	Total	12,009	12,000	19,072	27,000	32,000
	Transfers In					
		0	0	0	0	0
	Total	0	0	0	0	0
Total Revenue		2,262,279	2,620,337	1,359,057	2,266,350	2,189,200

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
Water/Sewer Fund Expenditure Detail

Fund: Water & Wastewater (20)

Function: Water Distribution (55)

Account Number	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
	<u>Personal Services</u>					
20-55-5101	Regular Salary	214,006	246,981	181,659	243,000	289,231
20-55-5102	Salary - Overtime	0	1,000	0	0	1,000
20-55-5105	Weekend Duty	435	780	225	400	780
20-55-5106	FICA	16,110	19,030	12,370	16,500	22,262
20-55-5107	Group Employee Insurance	43,414	45,965	32,919	44,000	65,224
20-55-5110	Unemployment Comp	1,744	738	0	738	946
20-55-5112	Retirement	18,027	24,909	13,414	18,000	32,173
	Total	293,737	339,403	240,588	322,638	411,616
	<u>Services</u>					
20-55-7201	Utilities	59,668	64,500	44,672	60,000	64,500
20-55-7202	Telephone	17,043	15,000	13,777	19,000	15,000
20-55-7203	Printing	0	500	0	0	500
20-55-7204	Postage	15,416	15,000	15,119	21,000	25,000
20-55-7205	Travel & Training	470	1,000	749	1,000	1,000
20-55-7206	Legal Public Notices	0	1,100	0	0	1,100
20-55-7209	Building Maintenance	4,421	2,000	2,010	2,500	2,000
20-55-7210	Equipment/Vehicle Maintenance	30,804	15,000	12,790	15,000	15,000
20-55-7212	Bank Fees	3,206	4,000	2,090	3,500	4,000
20-55-7216	Audit Fees	5,836	6,000	5,381	5,381	6,000
20-55-7217	Professional Fees	12,833	45,750	2,200	15,000	2,500
20-55-7218	Rent	3,000	3,000	2,250	3,000	3,000
20-55-7219	System Maintenance	42,385	85,000	62,612	75,000	75,000
20-55-7220	Recording Fees - Liens	918	2,000	702	1,500	1,500
20-55-7224	Mowing Contract	2,941	3,500	1,439	3,000	3,000
20-55-7229	Miscellaneous	379	500	195	500	500
20-55-7231	Insurance	32,500	32,500	32,500	32,500	50,000
20-55-7233	Immunization & Physicals	2,117	1,200	424	750	750
20-55-7235	Computer Maintenance	2,153	2,500	1,787	2,500	2,500
20-55-7250	Ordinance Codification	0	300	0	300	300
20-55-7285	Nextels	2,769	2,800	1,563	2,500	2,500
20-55-7286	ESRI	0	5,000	0	0	0
20-55-7292	Water Sample Testing Fee	0	2,500	371	1,500	2,000
	Total	238,858	310,650	202,631	265,431	277,650
	<u>Supplies</u>					
20-55-7301	Office Supplies	418	1,000	579	1,000	1,000
20-55-7303	Fuel & Oil	14,612	20,000	10,054	15,000	20,000
20-55-7304	Dept. Supplies	2,366	2,500	3,277	3,500	2,500
20-55-7306	Clothing	752	1,000	741	1,000	1,000
20-55-7311	Chlorine Supplies	11,517	9,500	11,445	15,000	9,500
20-55-7325	Safety Equipment	1,041	800	810	1,000	800
20-55-7326	Fire Extinguishers	776	100	0	100	100
	Total	31,482	34,900	26,905	36,600	34,900
	<u>Equipment</u>					
20-55-7401	Furniture & Equipment	0	500	0	0	500
	Total	0	500	0	0	500
	<u>Bond Issuance</u>					
20-55-7500	Principal Payment	0	0	0	0	0
20-55-7501	Interest Payment	0	0	0	0	0
20-55-7502	Bond Agent Fees	0	0	0	0	0
	Total	0	0	0	0	0
	Total Dist. & Collection	564,077	685,453	470,124	624,669	724,666

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
Water/Sewer Fund Expenditure Detail

Fund: Water & Wastewater (20)

Function: Sewer Collections (60)

Account Number	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
	<u>Personal Services</u>					
20-60-5101	Regular Salary	204,429	189,755	174,134	226,000	170,258
20-60-5102	Salary - Overtime	0	500	0	0	500
20-60-5105	Weekend Duty	145	260	75	150	260
20-60-5106	FICA	15,350	14,574	11,780	15,750	13,083
20-60-5107	Group Employee Insurance	38,935	37,697	30,729	41,000	40,855
20-60-5110	Unemployment Comp	0	605	0	700	590
20-60-5112	Retirement	17,562	19,314	13,256	18,000	19,023
	Total	276,420	262,705	229,973	301,600	244,569
	<u>Services</u>					
20-60-7201	Utilities	19,889	21,500	14,891	2,100	21,500
20-60-7202	Telephone	7,804	7,500	6,480	8,500	7,500
20-60-7203	Printing	0	500	0	0	500
20-60-7204	Postage	5,139	5,000	5,173	7,000	7,000
20-60-7205	Travel & Training	142	500	476	500	500
20-60-7206	Legal Public Notices	0	100	0	0	100
20-60-7209	Building Maintenance	1,395	800	554	750	800
20-60-7210	Equipment/Vehicle Maintenance	16,533	40,000	8,561	10,000	20,000
20-60-7212	Banking Fees	2,615	3,000	2,090	3,000	3,000
20-60-7216	Audit Fees	1,945	2,000	1,794	1,794	2,000
20-60-7217	Professional Fees	210	500	733	850	500
20-60-7218	Rent	3,000	3,000	2,250	3,000	3,000
20-60-7219	System Maintenance	16,196	20,000	3,183	10,000	15,000
20-60-7220	Recording Fees	306	600	234	600	600
20-60-7224	Mowing Contract	452	500	237	500	500
20-60-7227	Association Dues	0	0	0	0	0
20-60-7229	Miscellaneous	99	100	65	100	100
20-60-7231	Insurance	13,000	13,000	13,000	13,000	25,000
20-60-7233	Immunization & Physicals	174	300	141	300	300
20-60-7235	Computer Maintenance	1,228	1,000	862	1,000	1,000
20-60-7285	Nextels	1,307	1,500	814	1,500	1,500
	Total	91,436	121,400	61,539	64,494	110,400
	<u>Supplies</u>					
20-60-7301	Office Supplies	139	250	193	250	250
20-60-7303	Fuel & Oil	4,871	5,000	3,351	5,000	5,000
20-60-7304	Dept. Supplies	581	1,500	1,159	1,500	1,500
20-60-7306	Clothing	251	800	247	800	800
20-60-7310	Sewer Chemicals	1,657	200	0	0	200
20-60-7325	Safety Equipment	183	500	270	500	500
20-60-7326	Fire Extinguishers	259	100	0	100	100
	Total	7,940	8,350	5,219	8,150	8,350
	<u>Equipment</u>					
20-60-7401	Furniture & Equipment	0	500	0	0	500
	Total	0	500	0	0	500
Total Sewer Collections		375,796	392,955	296,731	374,244	363,819

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
Water/Sewer Fund Expenditure Detail

Fund: Water & Wastewater (20)

Function: Wastewater Treatment (68)

Account Number	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
	<u>Personal Services</u>					
20-68-5101	Salaries	79,914	81,569	59,407	80,500	81,569
20-68-5102	Overtime	0	100	0	0	100
20-68-5106	FICA	5,656	6,248	4,193	5,695	6,248
20-68-5107	Group Employee Insurance	13,641	14,643	11,102	14,000	16,310
20-68-5110	Unemployment Comp	0	204	0	204	204
20-68-5112	Retirement	7,340	8,269	6,059	8,215	9,135
	Total	106,551	111,033	80,760	108,614	113,566
	<u>Services</u>					
20-68-7201	Utilities	67,669	73,000	45,222	68,000	73,000
20-68-7202	Telephone	930	1,000	872	1,000	1,000
20-68-7204	Postage	1,210	800	2,306	3,000	3,000
20-68-7205	Travel & Training	535	500	90	250	500
20-68-7209	Building Maintenance	2,889	2,000	4,152	4,500	2,000
20-68-7210	Equipment Maintenance	31,407	40,000	30,178	35,000	40,000
20-68-7217	Professional Services	0	0	959	0	0
20-68-7224	Mowing Contract	0	0	0	0	0
20-68-7227	Association Dues	0	0	0	0	0
20-68-7229	Miscellaneous	28	100	0	0	100
20-68-7231	Insurance	17,393	12,000	17,393	17,393	20,500
20-68-7233	Immunization & Physicals	0	150	0	0	150
20-68-7235	Computer Maintenance	4,214	3,000	700	1,500	1,500
20-68-7285	Nextels	619	750	710	800	750
20-68-7299	Sludge Disposal	0	50,000	0	0	50,000
	Total	126,894	183,300	102,583	131,443	192,500
	<u>Supplies</u>					
20-68-7301	Office Supplies	137	100	0	0	100
20-68-7303	Fuel & Oil	2,080	3,500	1,489	2,500	3,000
20-68-7304	Dept. Supplies	157	500	447	500	500
20-68-7306	Clothing	0	400	0	0	400
20-68-7307	Lab Testing & Supplies	6,086	6,000	3,967	5,000	6,000
20-68-7310	Chemicals	7,696	4,000	2,872	4,000	4,000
20-68-7325	Safety Equipment	-	100	0	0	100
	Total	16,156	14,600	8,776	12,000	14,100
	<u>Equipment</u>					
20-68-7401	Furniture & Equipment	0	100	0	0	100
	Total	0	100	0	0	100
Total Wastewater Treatment		249,601	309,033	192,119	252,057	320,266

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
Water / Sewer Capital Improvement Account Detail

Expenditures: Water/Sewer Capital Improvement (24)

Account Number	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
	Project Planning					
24-07-7217	Professional Services	0	0	0	0	0
24-07-7254	Contingency	0	0	0	0	0
	Total	0	0	0	0	0
	Building/Automobile Damage					
24-08-7405	Bld./Auto Damage Contingency	0	0	0	0	0
	Total	0	0	0	0	0
	Major Projects					
24-08-7733	Waterline - 5th St (Williams to Fletcher)	1,318	0	0	0	0
24-08-7738	Boyd Street Water Tower	5,404	0	0	0	0
24-08-7739	EDC Grant-2015	563	0	0	0	0
24-08-7742	EDC Grant - 2016	271,094	0	0	0	0
24-08-7743	Division of Energy - Upgrades	27,031	0	0	0	0
24-08-7744	Fountain City Sewer Relocate	11,924	0	0	0	0
24-08-7745	Vineland Water Main Extension	760	0	0	0	0
24-08-7746	Waterline - Creek Crossing @ Kelley	18,422	0	0	0	0
24-08-7747	2017 Sewer Lining-EDC	16,575	250,000	177,919	177,919	0
24-08-7748	2017 Manhole Sealing-EDC	0	250,000	216,674	225,331	0
24-08-7749	2018 Manhole Cover Replacement-EDC	0	165,000	0	0	165,000
	Total	353,090	665,000	394,593	403,250	165,000
	Capital Expenditures by Dept.					
24-08-7800	Water Dept.	5,412	6,000	3,988	3,988	2,400
24-08-7850	Sewer Dept.	5,412	6,000	1,329	1,329	2,400
24-08-7900	Wastewater Treatment	11,290	75,500	17,261	17,261	73,750
	Total	22,114	87,500	22,579	22,578	78,550
	Loan Payments					
24-08-8000	Public Works Building	0	0	0	0	0
24-08-8001	Interest Payment	124,034	0	0	0	0
24-08-8003	Rock Road Tower Bonds	0	0	0	0	0
24-08-8004	Boyd St Water Tower/Water Line Project	214,225	294,555	292,345	292,345	294,555
24-08-8005	Water Meter Reading System	95,867	127,863	128,301	128,301	127,863
24-08-8006	Sewer Line Relocate-Fountain City Road	30,705	42,732	0	42,732	42,732
24-08-8007	Water Line - Creek Crossing @ Kelley St	0	0	0	0	0
24-08-8008	Energy Loan-Public Works	6,170	15,246	17,898	17,898	17,898
	Total	471,001	480,396	438,544	481,276	483,048
	Total Expenditures	846,205	1,232,896	855,717	907,104	726,598

This account receives transfers of operational monies and grants for the purpose of making capital improvements to the Water and Wastewater System. Improvements are directed toward solving system deficiencies or implementing the respective master plan for the system.

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
Refuse Fund Summary

Revenues: Refuse (27)

Revenue Type	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
000	Year-End Balance Forwarded	0	0	0	0	0
4100	Service Fees	452,397	445,000	345,092	460,000	460,000
4200	Property Taxes	0	0	0	0	0
4300	Gross Receipts Tax	0	0	0	0	0
4400	Licenses and Permits	0	0	0	0	0
4500	Fines and Forfeitures	0	0	0	0	0
4600	Intergovernmental Revenues	0	0	0	0	0
4700	Sales Tax Receipts	0	0	0	0	0
4800	Investment Earnings/Misc.	0	0	0	0	0
	Total	452,397	445,000	345,092	460,000	460,000
4900	TRANSFERS IN	0	0	0	0	0
Total Revenue		452,397	445,000	345,092	460,000	460,000

Expenditures: Refuse (27)

Expense Group	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
7200	Services	445,021	435,000	339,147	455,000	455,000
	Total	445,021	435,000	339,147	455,000	455,000
	TRANSFERS OUT	0	0	0	0	0
Total Expenditures		445,021	435,000	339,147	455,000	455,000

Refuse and curbside-recycling service is contracted by the City out to a private sanitation company. Waste Management has the contract through April 2015. The fees for this service are itemized on the customer's monthly utility bill with water and sewer. The City collects these fees and remits them to Waste Management on a monthly basis.

CITY OF DE SOTO
2018-19 ANNUAL BUDGET
Refuse Fund Detail

Revenues: Refuse (27)

Account Number	Description	Actual 2016-17	Budget 2017-18	Actual 9 Months	Estimated 2017-18	Budget 2018-19
	<u>Reserves</u>					
27-0-000	Year-End Balance Forwarded	0	0	0	0	0
	Total	0	0	0	0	0
	<u>Service Fees</u>					
27-04-4175	Refuse Collections (receivable)	452,397	445,000	345,092	460,000	460,000
	Total	452,397	445,000	345,092	460,000	460,000
	<u>Intergovernmental Revenue</u>					
		0	0	0	0	0
	Total	0	0	0	0	0
	<u>Investment Earnings/Misc.</u>					
27-04-4802	Interest on Investments	0	0	0	0	0
27-04-4803	Interest on Bank Account	0	0	0	0	0
	Total	0	0	0	0	0
	<u>Transfers In</u>					
		0	0	0	0	0
	Total	0	0	0	0	0

Total Revenue	452,397	445,000	345,092	460,000	460,000
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Expenditures: Refuse (27)

Account Number	Description	Budget 2016-17	Budget 2017-18	Actual 9 Months	Budget 2017-18	Budget 2018-19
	<u>Services</u>					
27-07-7240	Refuse Service	445,021	435,000	339,147	455,000	455,000
	Total	445,021	435,000	339,147	455,000	455,000

Total Expenditures	445,021	435,000	339,147	455,000	455,000
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