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October 21, 2024

The Honorable Mayor and Members of the City Council
17 Boyd Street
De Soto, Missouri 63020

Re: Budget Message for Fiscal Year 2024-2025

Dear Mayor and Council Members:

The recommended budget for the 2024-2025 fiscal year is presented for your consideration. This document represents a comprehensive financial plan for operating the City Government over the next fiscal year. Departmental needs were carefully reviewed to ensure that they meet available financial resources.

The format of the budget includes actual revenues and expenditures from last year, estimated revenues and expenditures for the current year and recommended funding levels for the 2024-2025 fiscal year.

Staff, in preparing this budget, have done their best to take into consideration anticipated changes in the national, regional, and local economies.

Financial Overview

Staff's economic projections for the fiscal year 2024-2025 indicate a relatively flat growth projection. Still, conservative operational expenditure targets have once again been established with the following guidelines.

1. The proposed budget forecasts revenues are projected to be $16,056,128 and expenditures to be $16,793,015. Total grant funding is projected to be approximately $2,350,000 city-wide.

2. Year-end balances (reserves) are projected to be used in the Capital ½ Cent Improvement Fund, Park/Stormwater Fund, and the Water and Sewer Enterprise Fund. We continue to be conservative when budgeting revenues and try to make sure we keep a close eye on expenditures throughout the budget year.

3. The One-Cent Sales Tax will continue to be utilized as general fund revenue. This is in accordance with voter approval and Ordinance No. 3165, adopted February 7, 1994. And amended by Ordinance No. 4132 on October 15, 2018. A new amendment, Ordinance No. 4545 was approved by council on October 18, 2019, because of the new tax for Public Safety being approved by voters in April 2019, the allocation and distribution will occur as follows:

   General Fund – 98.5% (50% dedicated to Public Safety)
   Library Fund - 1.5%

4. The One-Half Cent County Road Tax, as authorized by the Jefferson County Commission on April 10, 1986, is restricted to capital improvements to publicly maintained roads, bridges and capital equipment used for road construction. This year, the staff is proposing that $1,795,000 be spent on various projects. Over the past several years, we have utilized this fund as leverage to obtain federal funding. It is our goal to build reserves in this fund over the next few years while continuing to utilize it for projects.

Personnel Overview

Major personnel items of interest to keep in mind for the upcoming fiscal year include:

1. A one-time retention stipend of one thousand five hundred dollars ($1500) was approved by the Council for the 2024-2025 budget year. Employees must be employed for the entire month of November 2024 to receive the compensation. Council approved a $2,080 raise for each employee.

2. Employee insurance benefits have not been set, so there was a 20% increase budgeted. The current policy has a renewal date of January 1, 2025. Staff will closely monitor developments associated with Health Care Reform to determine future impact on personnel.

3. Several years ago, the City Council and management restructured the Street, Park, Water and Sewer Departments by creating a Public Works Department. This restructuring has created cost savings to the citizens of De Soto. The budget still reflects individual departmental expenditures for tracking purposes.

Missouri Intergovernmental Risk Management Association (MIRMA)

The city will continue to participate in MIRMA for risk management protection. Staff have programmed an increase due to the past year's loss experience.

Grants

1. The city is currently in the design phase for improvements to North Main Street phase 2. This project continues the improvements that were done in Phase 1.

2. The Public Safety Department will continue to explore funding opportunities for traffic enforcement.

3. The city has received $500,000 from the Community Development Block Grant Program for Fine Screen Improvements. This project has begun and will be completed in the 2024-25 budget year. Excess expenses will be taken from the APRA funds.

4. The City has also received ARPA (American Rescue Plan Act) funds from the state. $640,165 was received in the 2020-21 and the same was received in the 2021-22 budget year. Those funds have been placed in the City's escrow account to be used in the future for infrastructure improvements. The City has approximately $669,270 and plans on using the remaining funds in the upcoming budget year.

5. The city has been approved for funding from MoDot for Clarke Street Resurfacing. This project will be completed in this fiscal year.

Capital Project / Equipment Overview

One of the staff's primary goals is to continually analyze capital needs with respect to the City's growth and physical development. Capital improvements generally include infrastructure such as streets, parks and water/sewer system upgrades and equipment. City facilities and vehicles are also considered capital items. An ultimate goal is to create a systematic plan for providing needed improvements within a prioritized framework. In order to do so, staff will actively continue to look at ways to fund such needs.

It should also be noted that the One-Half Cent Capital Improvements Sales Tax can only be used for items in the General Fund, which includes Parks and Recreation. Water and Sewer Departments are considered Enterprise Funds, and therefore, must be self-sufficient.

The proposed capital improvements program for the upcoming fiscal year includes expenditures from several funds and sources. Significant projects/equipment is listed at the end of the budget under Supplemental Information.

Debt Service

Debt service for the upcoming year includes the Boyd Water Tower, Fountain City sewer relocation project, and the Public Works Energy loan, Multi-Purpose Fields at the De Soto Athletic Complex, and Firefighter Training Facility. The Boyd Street Water Tower and the Fountain City Sewer Relocation Project will be paid off in this fiscal year. The Firefighter Training Facility is a shared loan agreement with the De Soto Rural Fire Department.

Major Budget Objectives

Staff has prepared a budget that is designed to meet the following primary objectives:

1. Provide City services in a professional manner.

2. Emphasis on keeping our community and neighborhoods stable, particularly in the area of public safety and infrastructure maintenance.

3. Continuation of conservative, but progressive capital improvement program.

4. Diversification of the City's revenue base.

5. Cost reductions by utilizing in-house labor rather than outside contractors, whenever possible.

6. Emphasize economic development and fund the City's participation in the Economic Development Corporation of Jefferson County.

7. Work closely with the Chamber of Commerce to build a partnership to help foster economic development in the city and region.

8. Continue to dedicate resources to assist in mitigating the flooding issues.

Summary and Overview

Staff believes that the budget presented herein is a very conservative but healthy operational financial plan that will allow us to continue to provide our present level of services to the citizens. It provides the minimum reasonable work program for the City's departments and serves as a blueprint of activities and services for the coming fiscal year.

We believe that through the cooperation and efforts of the entire City family of employees, members of the City Council and the De Soto citizens, we will be able to continue toward completion of the work program set forth.

We express our thanks to the city staff for their help in developing these activities and programs. It is our objective to provide the best possible service available, within budgetary limitations. Continued progress in the area of service delivery can only be accomplished through the dedication and hard work of the City's family of employees.

Respectfully Submitted,

Todd Melkus	*Tasha Dennis*
Todd Melkus	Tasha Dennis
City Manager	Finance Director

City of De Soto
All Funds Revenue Summary
November 1, 2024 thru October 31, 2025

Fund	Three Year History: Actual Revenue 2020-2021	Three Year History: Actual Revenue 2021-2022	Three Year History: Actual Revenue 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Revenues 2023-2024	Proposed Budget 2024-2025
General Fund	$ 4,893,902	$ 5,129,918	$ 5,646,844	$ 3,356,400	$ 2,912,682	$ 3,877,042	$ 3,472,400
Park/Stormwater Fund	$ 910,459	$ 1,297,074	$ 1,344,930	$ 1,405,200	$ 863,214	$ 1,343,521	$ 1,830,700
Capital Improvement .5 Cent Sales Tax Fund	$ 1,688,585	$ 1,578,035	$ 1,093,565	$ 870,000	$ 1,424,972	$ 1,697,795	$ 2,470,000
Special Police Training Fund	$ 996	$ 996	$ 1,332	$ 1,000	$ 388	$ 1,000	$ 1,000
County .5 Cent Sales Tax Fund	$ 795,693	$ 244,507	$ 1,101,470	$ 1,532,000	$ 651,365	$ 1,025,625	$ 2,127,000
Sales Tax Trust Fund	$ 1,691,363	$ 1,783,330	$ 1,865,206	$ 1,750,000	$ 1,402,381	$ 1,900,500	$ 1,750,000
Water/Sewer/WWT Fund	$ 2,071,302	$ 2,155,914	$ 2,642,505	$ 2,718,000	$ 1,742,349	$ 3,074,482	$ 3,930,028
Refuse Fund	$ 401,236	$ 425,596	$ 453,405	$ 450,000	$ 355,821	$ 475,000	$ 475,000
Total Revenue	**$ 12,453,537**	**$ 12,615,371**	**$ 14,149,257**	**$ 12,082,600**	**$ 9,353,171**	**$ 13,394,965**	**$ 16,056,128**

City of De Soto
All Funds Expense Summary
November 1, 2024 thru October 31, 2025

Fund	Three Year History: Actual Expense 2020-2021	Three Year History: Actual Expense 2021-2022	Three Year History: Actual Expense 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Expenses 2023-2024	Proposed Budget 2024-2025
General Fund	$ 3,828,409	$ 3,885,964	$ 4,024,049	$ 4,815,471	$ 3,477,717	$ 4,738,503	$ 5,132,579
Park/Stormwater Fund	$ 469,067	$ 662,307	$ 1,812,528	$ 1,494,223	$ 1,625,709	$ 2,533,613	$ 937,164
Capital Improvement .5 Cent Sales Tax Fund	$ 461,690	$ 463,884	$ 1,123,585	$ 1,726,721	$ 866,466	$ 1,234,398	$ 3,759,637
Special Police Training Fund	$ -	$ -	$ 4,750	$ 500	$ -	$ 500	$ 500
County .5 Cent Sales Tax Fund	$ 749,554	$ 280,541	$ 1,127,289	$ 1,432,000	$ 597,041	$ 831,317	$ 1,795,000
Sales Tax Trust Fund	$ 1,691,353	$ 1,781,330	$ 1,865,206	$ 50,000	$ 42,071	$ 50,500	$ 50,000
Water/Sewer/WWT Fund	$ 2,162,141	$ 2,233,778	$ 2,607,653	$ 2,695,376	$ 2,049,577	$ 3,282,552	$ 4,643,135
Refuse Fund	$ 423,167	$ 427,499	$ 455,934	$ 425,000	$ 392,173	$ 500,000	$ 475,000
Total Expenses	**$ 9,785,382**	**$ 9,735,301**	**$ 13,020,993**	**$ 12,639,291**	**$ 9,050,754**	**$ 13,171,384**	**$ 16,793,015**

City of De Soto
All Funds Summary
November 1, 2024 thru October 31, 2025

General Fund	Revenues	Employee Expenses	Operating Expenses	Debt Services	Capital	Total Expenses	Net
General Fund (All Departments)	$ 5,222,400	$ -	$ -	$ -	$ -	$ -	$ 5,222,400
City Council	$ -	$ 4,400	$ 950	$ -	$ -	$ 5,350	$ (5,350)
Court	$ -	$ -	$ 25,000	$ -	$ -	$ 25,000	$ (25,000)
Administration	$ -	$ 297,633	$ 602,111	$ -	$ -	$ 899,744	$ (899,744)
Fire	$ -	$ 767,820	$ 144,250	$ -	$ -	$ 912,070	$ (912,070)
Police	$ -	$ 1,605,959	$ 177,450	$ -	$ -	$ 1,783,409	$ (1,783,409)
Communications	$ -	$ 440,039	$ 79,900	$ -	$ -	$ 519,939	$ (519,939)
Code/Animal Control	$ -	$ 102,010	$ 29,550	$ -	$ -	$ 131,560	$ (131,560)
Street	$ -	$ 258,017	$ 327,500	$ -	$ -	$ 585,517	$ (585,517)
Custodial	$ -	$ 11,866	$ 41,300	$ -	$ -	$ 53,166	$ (53,166)
Building	$ -	$ 80,474	$ 117,850	$ -	$ -	$ 198,324	$ (198,324)
Totals	**$ 5,222,400**	**$ 3,568,218**	**$ 1,545,861**	**$ -**	**$ -**	**$ 5,114,079**	**$ 108,321**

Estimated Fund Balance 10/31/2024 $ 7,186,465
Estimated Fund Balance 10/31/2025 $ 7,276,286

Park/Storm Water Fund	Revenues	Employee Expenses	Operating Expenses	Debt Services	Capital	Total Expenses	Net
Parks/Stormwater	$ 980,700	$ 117,596	$ 276,600	$ -	$ 181,700	$ 575,896	$ 404,804
Grants	$ 850,000	$ -	$ -	$ 351,268	$ 10,000	$ 361,268	$ 488,732
Totals	**$ 1,830,700**	**$ 117,596**	**$ 276,600**	**$ 351,268**	**$ 191,700**	**$ 937,164**	**$ 893,536**

Estimated Fund Balance 10/31/2024 $ 133,350
Estimated Fund Balance 10/31/2025 $ 1,026,885

Capital 1/2 Cent Improvement Tax Fund	Revenues	Employee Expenses	Operating Expenses	Debt Services	Capital	Total Expenses	Net
	$ 2,470,000	$ -	$ 15,000	$ 11,500	$ 1,733,137	$ 1,759,637	$ 710,363
Totals	**$ 2,470,000**	**$ -**	**$ 15,000**	**$ 11,500**	**$ 1,733,137**	**$ 1,759,637**	**$ 710,363**

Estimated Fund Balance 10/31/2024 $ 4,877,984
Estimated Fund Balance 10/31/2025 $ 3,588,347

City of De Soto
All Funds Summary Continued
November 1, 2024 thru October 31, 2025

Special Police Training Fund	Revenues	Employee Expenses	Operating Expenses	Debt Services	Capital	Total Expenses	Net
	$ 1,000	$ -	$ 500	$ -	$ -	$ 500	$ 500
Totals	**$ 1,000**	**$ -**	**$ 500**	**$ -**	**$ -**	**$ 500**	**$ 500**

Estimated Fund Balance 10/31/2024 $ 22,686
Estimated Fund Balance 10/31/2025 $ 23,186

County 1/2 Cent Road Tax Fund	Revenues	Employee Expenses	Operating Expenses	Debt Services	Capital	Total Expenses	Net
	$ 2,127,000	$ -	$ 1,795,000	$ -	$ -	$ 1,795,000	$ 332,000
Totals	**$ 2,127,000**	**$ -**	**$ 1,795,000**	**$ -**	**$ -**	**$ 1,795,000**	**$ 332,000**

Estimated Fund Balance 10/31/2024 $ 2,005,965
Estimated Fund Balance 10/31/2025 $ 2,337,965

Water/Sewer/WWT Fund	Revenues	Employee Expenses	Operating Expenses	Debt Services	Capital	Total Expenses	Net
Water	$ 1,788,000	$ 482,109	$ 382,350	$ -	$ -	$ 864,459	$ 923,541
Sewer	$ 705,000	$ 456,752	$ 128,500	$ -	$ -	$ 585,252	$ 119,748
WWT	$ 187,028	$ 105,411	$ 188,550	$ -	$ -	$ 293,961	$ (106,933)
Capital	$ 1,250,000	$ -	$ -	$ 216,136	$ 2,683,327	$ 2,899,463	$ (1,649,463)
Totals	**$ 3,930,028**	**$ 1,044,272**	**$ 699,400**	**$ 216,136**	**$ 2,683,327**	**$ 4,643,135**	**$ (713,107)**

Estimated Fund Balance 10/31/2024 $ 1,789,307
Estimated Fund Balance 10/31/2025 $ 1,076,200

City of De Soto
General Fund Revenue Summary
November 1, 2024 thru October 31, 2025

Account Number	Account Description	Three Year History: Actual Revenue 2020-2021	Three Year History: Actual Revenue 2021-2022	Three Year History: Actual Revenue 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Revenues 2023-2024	Proposed Budget 2024-2025
10-04-4200	Real Estate Taxes	$ 234,726	$ 243,960	$ 247,846	$ 240,000	$ 255,663	$ 255,663	$ 255,000
10-04-4201	Personal Property Taxes	$ 44,625	$ 46,824	$ 51,899	$ 45,000	$ 40,763	$ 40,763	$ 45,000
10-04-4202	Surtax	$ 5,903	$ 5,949	$ 5,732	$ 6,000	$ 6,138	$ 6,166	$ 6,000
10-04-4203	Intangible Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-04-4204	Utility Tax	$ 18,057	$ 17,966	$ 18,630	$ 18,000	$ 21,895	$ 21,895	$ 20,000
10-04-4208	Special Assessments	$ 1,040	$ 1,162	$ 898	$ 2,500	$ 2,106	$ 2,106	$ 2,500
10-04-4210	Delinq. Real Estate Tax	$ 15,235	$ 11,127	$ 12,667	$ 19,000	$ 27,929	$ 31,235	$ 25,000
10-04-4211	Delinq. Personal Property Tax	$ 18,667	$ 18,041	$ 23,765	$ 18,000	$ 22,330	$ 27,542	$ 20,000
10-04-4212	Penalties - Taxes	$ 5,189	$ 4,154	$ 6,199	$ 5,000	$ 5,120	$ 7,251	$ 6,000
10-04-4213	Road & Bridge Tax	$ 45,052	$ 57,306	$ 56,944	$ 45,000	$ 60,488	$ 60,488	$ 60,000
10-04-4300	Telephone Franchise Tax	$ 71,293	$ 83,898	$ 243,653	$ 100,000	$ 64,611	$ 100,000	$ 100,000
10-04-4301	Gas Franchise Tax	$ 77,062	$ 89,231	$ 91,627	$ 80,000	$ 95,764	$ 100,000	$ 90,000
10-04-4302	Electric Franchise Tax	$ 464,017	$ 524,579	$ 541,191	$ 500,000	$ 375,946	$ 550,000	$ 500,000
10-04-4303	State Gas Tax	$ 270,866	$ 293,669	$ 327,405	$ 275,000	$ 249,665	$ 350,000	$ 300,000
10-04-4304	Cable TV Franchise Tax	$ 23,769	$ 24,296	$ 7,987	$ 25,000	$ 11,607	$ 25,000	$ 25,000
10-04-4400	Liquor Licenses	$ 12,010	$ 13,060	$ 12,995	$ 13,000	$ 12,403	$ 13,000	$ 13,000
10-04-4401	Business Licenses	$ 19,198	$ 18,211	$ 17,558	$ 20,000	$ 14,996	$ 20,000	$ 20,000
10-04-4402	Building Permits	$ 34,876	$ 28,509	$ 43,529	$ 30,000	$ 17,597	$ 30,000	$ 30,000
10-04-4403	Pet Licenses	$ 514	$ 479	$ 411	$ 500	$ 345	$ 500	$ 500
10-04-4404	Occupancy Permits	$ 11,095	$ 9,390	$ 8,880	$ 9,000	$ 6,000	$ 8,000	$ 9,000
10-04-4405	Yard Sale Permits	$ 320	$ 288	$ 248	$ 250	$ 173	$ 250	$ 250
10-04-4406	Subdivision Plat Fee	$ 487	$ 330	$ 470	$ 500	$ -	$ 500	$ 500
10-04-4407	Solid Waste Permit	$ 550	$ 1,400	$ 650	$ 1,400	$ -	$ 1,400	$ 1,400
10-04-4409	Dog Boarding Fees	$ 1,918	$ 205	$ 354	$ 1,500	$ 570	$ 2,200	$ 1,500
10-04-4410	Fireworks Permit	$ 1,400	$ 1,700	$ 1,750	$ 1,500	$ 1,750	$ 1,750	$ 1,500
10-04-4411	Animal Adoption Fee	$ 1,030	$ 965	$ 1,099	$ 1,500	$ 450	$ 1,000	$ 1,500
10-04-4412	UTV Registration	$ 7,500	$ 4,475	$ 4,385	$ 3,000	$ 3,050	$ 3,500	$ 3,000
10-04-4413	Kennel Donation	$ -	$ 981	$ 2,980	$ 1,000	$ 2,138	$ 2,500	$ 1,000
10-04-4500	Municipal Court Fines	$ 24,629	$ 41,864	$ 34,544	$ 35,000	$ 15,429	$ 22,000	$ 25,000
10-04-4710	1 Cent Public Safety Tax	$ 1,638,550	$ 1,729,494	$ 1,807,107	$ 1,700,000	$ 1,351,071	$ 1,855,033	$ 1,750,000
10-04-4802	Interest on Investments	$ 25,105	$ -	$ -	$ -	$ 27,795	$ 27,795	$ -
10-04-4803	Interest on Bank Account	$ 4,062	$ 18,006	$ 166,109	$ 50,000	$ 155,617	$ 200,000	$ 50,000
10-04-4804	Miscellaneous Income	$ 61,027	$ 74,400	$ 76,793	$ 75,000	$ 41,082	$ 75,000	$ 75,000
10-04-4805	Emergency Mgmt Reimbursement	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-04-4806	Fireworks Donations	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-04-4807	Police Department Donations	$ 1,200	$ -	$ -	$ -	$ -	$ -	$ -
10-04-4808	Rent - Water / Sewer/Park	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 4,500	$ 6,000	$ 6,000

City of De Soto
General Fund Revenue Summary Continued
November 1, 2024 thru October 31, 2025

Account Number	Account Description	Actual Revenue 2020-2021 (Three Year History)	Actual Revenue 2021-2022 (Three Year History)	Actual Revenue 2022-2023 (Three Year History)	Budget 2023-2024	Totals Through 7/31/2024	Estimated Revenues 2023-2024	Proposed Budget 2024-2025
10-04-4809	Worker Comp/Liab./Accident Reimb.	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-04-4810	Accident Report - Copies	$ 1,310	$ 1,196	$ 1,475	$ 1,500	$ 1,060	$ 1,500	$ 1,500
10-04-4811	Legal Advertisement Reimb.	$ 328	$ -	$ 200	$ 500	$ -	$ 500	$ 500
10-04-4812	Audit Fee Reimb - Library & Cem.	$ 1,821	$ 1,592	$ 1,992	$ 2,000	$ 1,755	$ 1,755	$ 2,000
10-04-4813	SRO Reimb.-School Resource Officer	$ 6,765	$ 652	$ -	$ -	$ -	$ -	$ -
10-04-4814	Public Safety Reimb.(Police Corp)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-04-4815	Over/Under	$ (3)	$ (28)	$ 32	$ -	$ (6)	$ -	$ -
10-04-4816	Misc. Police OT Grants	$ 409	$ -	$ -	$ -	$ -	$ -	$ -
10-04-4817	JAG Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-04-4818	Senior Center Donations	$ 218	$ 213	$ 182	$ 250	$ 192	$ 250	$ 250
10-04-4819	Wal-Mart Police Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-04-4820	Community Improvement District	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-04-4822	Firefighter SAFER Grant Reimb.	$ 78,469	$ 13,762	$ -	$ -	$ -	$ -	$ -
10-04-4823	Rent - Rental Property N 2nd St	$ 15,795	$ 12,785	$ 11,410	$ 16,000	$ 13,815	$ 16,000	$ 16,000
10-04-4824	Fire Department Donations	$ 1,200	$ -	$ -	$ 1,000	$ 876	$ 1,000	$ 1,000
10-04-4826	Flock Camera Donations	$ -	$ -	$ -	$ 7,500	$ -	$ 7,500	$ 7,500
	Total Revenue	**$ 3,253,285**	**$ 3,402,089**	**$ 3,837,593**	**$ 3,356,400**	**$ 2,912,682**	**$ 3,877,042**	**$ 3,472,400**
10-09-9940	TRANS. - from Sales Tax	$ 1,640,617	$ 1,727,830	$ 1,809,250	$ 1,700,000	$ 1,360,310	$ 1,861,080	$ 1,750,000
10-09-9950	TRANS. - from County Sales Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-09-9960	TRANS. - from Capital Improvement	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Totals	**$ 1,640,617**	**$ 1,727,830**	**$ 1,809,250**	**$ 1,700,000**	**$ 1,360,310**	**$ 1,861,080**	**$ 1,750,000**
	Total Operating Revenue	**$ 4,893,902**	**$ 5,129,918**	**$ 5,646,844**	**$ 5,056,400**	**$ 4,272,991**	**$ 5,738,122**	**$ 5,222,400**
	Reserves Added/Used	$ 1,069,321	$ 1,242,136	$ 1,658,562	$ 240,929	-	$ 999,619	$ 89,821
	Fund Balance	$ 3,286,148	$ 4,528,284	$ 6,186,846	$ 6,427,775	-	$ 7,186,465	$ 7,276,286

City of De Soto
General Fund Expenditures
Department Summary
November 1, 2024 thru October 31, 2025

Department	Three Year History						
	Actual Expense 2020-2021	Actual Expense 2021-2022	Actual Expense 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Expenses 2023-2024	Proposed Budget 2024-2025
City Council	$ 4,239	$ 4,419	$ 3,984	$ 5,350	$ 3,501	$ 4,950	$ 5,350
Municipal Court	$ 15,890	$ 14,427	$ 23,275	$ 20,000	$ 20,658	$ 25,000	$ 25,000
General Administration	$ 671,092	$ 784,645	$ 812,001	$ 807,350	$ 749,962	$ 937,006	$ 918,244
Fire Department	$ 596,536	$ 636,085	$ 715,071	$ 874,059	$ 634,929	$ 885,913	$ 912,070
Police Department	$ 1,350,733	$ 1,399,853	$ 1,351,349	$ 1,737,645	$ 1,156,429	$ 1,650,161	$ 1,783,409
Communications	$ 358,778	$ 390,734	$ 324,728	$ 481,191	$ 324,526	$ 451,498	$ 519,939
Code Enforcement & Animal Control	$ 82,887	$ 100,065	$ 103,390	$ 127,863	$ 91,722	$ 127,021	$ 131,560
Street Department	$ 476,554	$ 418,473	$ 523,543	$ 564,335	$ 386,907	$ 507,225	$ 585,517
Custodial Department	$ 39,458	$ 34,765	$ 54,463	$ 54,079	$ 36,470	$ 53,155	$ 53,166
Fire Marshall/Building Department	$ 232,242	$ 102,498	$ 112,246	$ 143,599	$ 72,613	$ 96,573	$ 198,324
Total General Fund Expenditures	**$ 3,828,409**	**$ 3,885,964**	**$ 4,024,049**	**$ 4,815,471**	**$ 3,477,717**	**$ 4,738,503**	**$ 5,132,579**

City of De Soto
General Fund Expenditures
City Council
November 1, 2024 thru October 31, 2025

Account Number	Account Description	Three Year History: Actual Expense 2020-2021	Actual Expense 2021-2022	Actual Expense 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Expenses 2023-2024	Proposed Budget 2024-2025
10-10-5101	Salaries	$ 3,800	$ 4,000	$ 3,600	$ 4,000	$ 3,000	$ 4,000	$ 4,000
10-10-5106	FICA	$ 291	$ 306	$ 275	$ 400	$ 230	$ 400	$ 400
10-10-7205	Travel & Training	$ -	$ -	$ -	$ 200	$ -	$ -	$ 200
10-10-7229	Miscellaneous	$ -	$ -	$ -	$ 100	$ -	$ -	$ 100
10-10-7261	Plaques & Nameplates	$ 67	$ 113	$ 109	$ 250	$ 71	$ 250	$ 250
10-10-7293	Floral Arrangements	$ 81	$ -	$ -	$ 100	$ -	$ -	$ 100
10-10-7306	Clothing	$ -	$ -	$ -	$ 300	$ 201	$ 300	$ 300
	Total Operating Expenses	**$ 4,239**	**$ 4,419**	**$ 3,984**	**$ 5,350**	**$ 3,501**	**$ 4,950**	**$ 5,350**

City of De Soto
General Fund Expenditures
Municipal Court
November 1, 2024 thru October 31, 2025

Account Number	Account Description	Three Year History Actual Expense 2020-2021	Actual Expense 2021-2022	Actual Expense 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Expenses 2023-2024	Proposed Budget 2024-2025
10-15-5101	Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-15-5106	FICA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-15-5107	Group Employee Insurance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-15-5110	Unemployment Comp	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-15-5112	Retirement	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-15-7204	Postage	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-15-7205	Travel & Training	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-15-7210	Equipment Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-15-7212	Banking Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-15-7217	Professional Services	$ 15,890	$ 14,427	$ 23,275	$ 20,000	$ 20,658	$ 25,000	$ 25,000
10-15-7227	Association Dues	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-15-7229	Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-15-7233	Immunizations & Physicals	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-15-7234	Pub Official Bond - Court Clerk	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-15-7235	Computer Software Support	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-15-7301	Office Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-15-7304	Dept Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-15-7401	Furniture & Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Operating Expenses	**$ 15,890**	**$ 14,427**	**$ 23,275**	**$ 20,000**	**$ 20,658**	**$ 25,000**	**$ 25,000**

City of De Soto
General Fund Expenditures
Administration
November 1, 2024 thru October 31, 2025

Account Number	Account Description	Three Year History: Actual Expense 2020-2021	Actual Expense 2021-2022	Actual Expense 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Expenses 2023-2024	Proposed Budget 2024-2025
10-29-5101	Regular Salary	$ 150,279	$ 155,877	$ 158,251	$ 181,508	$ 144,816	$ 185,000	$ 212,754
10-29-5102	Salary - Overtime	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-29-5106	FICA	$ 11,467	$ 11,828	$ 12,099	$ 13,885	$ 10,772	$ 13,885	$ 16,276
10-29-5107	Group Employee Insurance	$ 25,203	$ 28,902	$ 27,609	$ 37,399	$ 21,950	$ 35,000	$ 40,477
10-29-5110	Unemployment Comp	$ 865	$ 826	$ -	$ 1,000	$ -	$ 1,000	$ 1,000
10-29-5112	Retirement	$ 19,730	$ 21,881	$ 17,612	$ 20,147	$ 15,387	$ 20,147	$ 22,126
10-29-5113	Stipend	$ 3,249	$ 3,249	$ 4,873	$ 5,000	$ -	$ 4,873	$ 5,000
10-29-7202	Telephone/Internet	$ 6,288	$ 7,333	$ 6,693	$ 8,000	$ 8,558	$ 12,000	$ 8,000
10-29-7203	Printing	$ 1,358	$ -	$ -	$ 1,500	$ 140	$ 1,500	$ 1,500
10-29-7204	Postage	$ 1,600	$ 1,210	$ 1,583	$ 2,500	$ 1,223	$ 2,500	$ 2,500
10-29-7205	Travel & Training	$ 4,552	$ 4,959	$ 6,582	$ 7,500	$ 4,108	$ 7,500	$ 7,500
10-29-7206	Legal Public Notices	$ 5,252	$ 5,476	$ 8,126	$ 7,500	$ 5,615	$ 7,500	$ 7,500
10-29-7210	Vehicle/Equipment Maintenance	$ 6,548	$ 7,031	$ 5,526	$ 5,000	$ 6,575	$ 7,000	$ 5,000
10-29-7211	Radio ads	$ 4,930	$ 6,821	$ 7,070	$ 6,000	$ 5,014	$ 6,000	$ 6,000
10-29-7212	Banking fees	$ 3,735	$ 3,869	$ 3,338	$ 3,500	$ 1,937	$ 3,500	$ 3,500
10-29-7216	Audit Fee	$ 16,354	$ 16,927	$ 16,887	$ 20,000	$ 19,315	$ 19,315	$ 20,000
10-29-7217	Professional Services	$ 42,623	$ 19,873	$ 23,956	$ 40,000	$ 40,239	$ 50,000	$ 50,000
10-29-7224	Mowing - Vacant Lots	$ 2,835	$ 17,870	$ 20,911	$ 20,000	$ 18,795	$ 30,000	$ 20,000
10-29-7226	Taxes - City Owned Property	$ -	$ 1,440	$ 3,192	$ 1,800	$ 1,869	$ 1,869	$ 2,000
10-29-7227	Association Dues	$ 2,471	$ 2,537	$ 2,389	$ 4,000	$ 2,594	$ 3,000	$ 4,000
10-29-7228	Election Expense	$ 3,390	$ 2,450	$ 3,260	$ 3,500	$ 2,880	$ 3,000	$ 3,500
10-29-7229	Miscellaneous	$ 9,985	$ 39,656	$ 46,962	$ 5,000	$ 9,068	$ 10,000	$ 5,000
10-29-7231	Insurance	$ 199,484	$ 211,383	$ 203,660	$ 200,000	$ 219,128	$ 219,128	$ 225,000
10-29-7232	Cyber Insurance	$ -	$ 7,150	$ 7,150	$ 7,150	$ 4,875	$ 4,875	$ 7,150
10-29-7233	Immunizations & Physicals	$ -	$ -	$ 130	$ 250	$ 140	$ 250	$ 250
10-29-7234	Pub. Office Bond - Mgr./Fin. Office	$ 100	$ 100	$ 100	$ 150	$ 100	$ 150	$ 150
10-29-7235	Computer Maintenance	$ 31,446	$ 43,724	$ 45,738	$ 35,000	$ 62,607	$ 62,607	$ 50,000
10-29-7236	Computer Training	$ -	$ -	$ -	$ 2,000	$ -	$ -	$ 2,000
10-29-7239	Cemetery Fund	$ 2,027	$ 5,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
10-29-7241	Computer Licensing	$ 829	$ 432	$ 1,328	$ 5,000	$ 943	$ 5,000	$ 5,000
10-29-7242	Website Administration	$ 13	$ 13	$ 53	$ 50	$ 369	$ 50	$ 50
10-29-7250	Ordinance Codification	$ 2,332	$ 2,729	$ 1,721	$ 3,000	$ 3,062	$ 3,062	$ 3,000
10-29-7260	Tuition Reimbursement	$ -	$ 14,521	$ -	$ -	$ -	$ -	$ -
10-29-7263	Employee Recognition	$ 89	$ 670	$ 2,299	$ 5,000	$ -	$ -	$ 5,000
10-29-7264	Senior Center Donation (Water Bills)	$ 235	$ 203	$ 192	$ 250	$ 255	$ 300	$ 250
10-29-7285	Cell Phones	$ 607	$ 558	$ 253	$ 1,500	$ -	$ 1,500	$ 4,000

City of De Soto
General Fund Expenditures
Administration Continued
November 1, 2024 thru October 31, 2025

Account Number	Account Description	Actual Expense 2020-2021	Actual Expense 2021-2022	Actual Expense 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Expenses 2023-2024	Proposed Budget 2024-2025
		Three Year History						
10-29-7286	Economical Development Corp Fees	$ 6,400	$ 6,400	$ 8,061	$ 8,061	$ 8,061	$ 8,061	$ 8,061
10-29-7287	De Soto IDA (Due from IDA)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-29-7294	Nuisance Abatement	$ 4,556	$ 20,393	$ 13,050	$ 5,000	$ 4,895	$ 8,500	$ 10,000
10-29-7295	Street Lighting	$ 84,806	$ 81,190	$ 108,376	$ 95,000	$ 69,460	$ 95,000	$ 95,000
10-29-7301	Office Supplies	$ 1,559	$ 3,342	$ 4,916	$ 7,000	$ 2,264	$ 5,000	$ 7,000
10-29-7302	Periodicals	$ -	$ 32	$ -	$ 500	$ -	$ 500	$ 500
10-29-7303	Fuel & Oil	$ 1,344	$ 2,122	$ 2,414	$ 2,000	$ 1,529	$ 2,500	$ 2,000
10-29-7304	Dept. Supplies	$ 5,179	$ 5,235	$ 5,033	$ 4,000	$ 5,695	$ 7,000	$ 5,000
10-29-7306	Clothing	$ -	$ -	$ -	$ 1,000	$ 1,034	$ 1,034	$ 1,000
10-29-7390	Christmas Light Pole Supplies	$ 855	$ 1,234	$ 1,133	$ 500	$ 820	$ 1,200	$ 2,000
10-29-7401	Furniture & Equipment	$ 178	$ -	$ 61	$ 1,000	$ -	$ 1,000	$ 1,000
10-29-7402	Pictometry	$ 3,340	$ 1,700	$ 3,500	$ 1,700	$ -	$ 1,700	$ 1,700
10-29-7727	Event Donations	$ 3,000	$ 2,000	$ 2,000	$ 6,000	$ 2,000	$ 6,000	$ 6,000
10-29-7728	Tourism/Marketing	$ -	$ 14,500	$ 8,912	$ 6,500	$ 14,869	$ 15,000	$ 6,500
10-29-7729	Realestate Acquistion	$ -	$ -	$ -	$ -	$ 12,000	$ 48,000	$ 12,000
	Total Operating Expenses	**$ 671,092**	**$ 784,645**	**$ 812,001**	**$ 807,350**	**$ 749,962**	**$ 937,006**	**$ 918,244**

City of De Soto
General Fund Expenditures
Fire Department
November 1, 2024 thru October 31, 2025

		Three Year History						
Account Number	Account Description	Actual Expense 2020-2021	Actual Expense 2021-2022	Actual Expense 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Expenses 2023-2024	Proposed Budget 2024-2025
10-33-5101	Salaries	$ 366,880	$ 374,985	$ 380,630	$ 480,793	$ 323,393	$ 450,000	$ 481,790
10-33-5102	Overtime	$ -	$ -	$ 7,389	$ 5,000	$ 33,667	$ 40,000	$ -
10-33-5103	Holiday Pay	$ 9,803	$ 8,318	$ 10,916	$ 10,000	$ 2,794	$ 10,000	$ 10,000
10-33-5104	Part-Time	$ -	$ -	$ 11,593	$ 35,000	$ 33,317	$ 40,000	$ 40,000
10-33-5106	FICA	$ 28,263	$ 28,582	$ 29,893	$ 36,781	$ 28,783	$ 41,000	$ 37,553
10-33-5107	Group Employee Insurance	$ 70,853	$ 71,634	$ 80,105	$ 115,677	$ 62,493	$ 88,000	$ 112,652
10-33-5110	Unemployment Comp	$ 828	$ 771	$ -	$ 900	$ -	$ 900	$ 900
10-33-5112	Retirement	$ 49,788	$ 57,549	$ 56,295	$ 69,358	$ 48,977	$ 65,000	$ 71,425
10-33-5113	Safety Stipend	$ 8,933	$ 8,933	$ 13,400	$ 13,500	$ -	$ 13,400	$ 13,500
10-33-7201	Utilities	$ 7,122	$ 8,093	$ 10,623	$ 12,000	$ 8,453	$ 12,000	$ 12,000
10-33-7202	Telephone/Internet	$ 9,273	$ 9,170	$ 9,263	$ 7,500	$ 9,764	$ 15,000	$ 8,000
10-33-7204	Postage	$ 50	$ 75	$ 121	$ 100	$ -	$ 100	$ 100
10-33-7205	Travel & Training	$ 2,768	$ 5,722	$ 5,749	$ 8,000	$ 2,191	$ 5,000	$ 10,000
10-33-7208	Radio / Communications Maint.	$ 471	$ 724	$ 567	$ -	$ 1,341	$ 1,341	$ 7,000
10-33-7209	Building Maintenance	$ 1,735	$ 4,179	$ 3,621	$ 4,000	$ 9,440	$ 10,000	$ 6,000
10-33-7210	Equipment Maintenance	$ 7,954	$ 17,776	$ 44,762	$ 20,000	$ 22,177	$ 25,000	$ 25,000
10-33-7211	Tire Replacement	$ 2,000	$ 3,560	$ 836	$ 4,500	$ 4,480	$ 4,500	$ 5,500
10-33-7212	Maint - SCBA Air Masks	$ 1,590	$ 1,806	$ 2,669	$ 2,000	$ 1,297	$ 4,000	$ 2,500
10-33-7213	Maint - Air Compressor	$ 787	$ 919	$ 259	$ 1,100	$ -	$ 1,100	$ 1,100
10-33-7214	Maint - Test Air Quality	$ -	$ -	$ 735	$ 200	$ -	$ 200	$ 200
10-33-7215	Radio/Newspaper Ads	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,000
10-33-7224	Mowing Contract	$ 944	$ 612	$ 423	$ 1,000	$ 130	$ 130	$ -
10-33-7227	Association Dues	$ 1,465	$ 2,165	$ 2,575	$ 4,000	$ 3,990	$ 4,000	$ 5,700
10-33-7229	Miscellaneous	$ 2,235	$ 1,751	$ 1,452	$ 1,500	$ 916	$ 2,500	$ 1,500
10-33-7233	Immunizations & Physicals	$ -	$ 546	$ 910	$ 800	$ 1,075	$ 1,200	$ 800
10-33-7235	Computer Maintenance	$ 270	$ 3,775	$ 6,394	$ 6,000	$ 9,191	$ 12,000	$ 10,000
10-33-7251	Fire Detector Program	$ 36	$ 67	$ 35	$ 250	$ 442	$ 442	$ 350
10-33-7285	Cell Phones	$ 984	$ 1,437	$ 446	$ 1,500	$ -	$ 500	$ 5,000
10-33-7301	Office Supplies	$ 232	$ -	$ 313	$ 500	$ 606	$ 700	$ 1,000
10-33-7302	Periodicals	$ 36	$ -	$ 75	$ 300	$ 127	$ 300	$ 300
10-33-7303	Fuel & Oil	$ 8,538	$ 10,271	$ 11,611	$ 10,000	$ 10,760	$ 14,000	$ 12,000
10-33-7304	Dept. Supplies	$ 3,854	$ 2,460	$ 5,975	$ 5,000	$ 5,527	$ 6,500	$ 10,000
10-33-7306	Clothing	$ 3,714	$ 5,548	$ 8,012	$ 7,000	$ 5,602	$ 7,000	$ 7,000
10-33-7310	Chemicals/Foam	$ 47	$ 120	$ 1,180	$ 2,000	$ 68	$ 100	$ 2,000
10-33-7325	Safety Equipment	$ 388	$ 266	$ 82	$ 500	$ 267	$ 500	$ 500
10-33-7326	Fire Extinguishers	$ 1,072	$ 1,085	$ 354	$ 1,200	$ -	$ 1,200	$ 1,200
10-33-7328	Fire Prevention Materials	$ 3,312	$ 2,690	$ 3,140	$ 4,000	$ 1,730	$ 5,800	$ 5,000
10-33-7401	Furniture & Equipment	$ 99	$ -	$ 2,174	$ 1,500	$ 1,320	$ 1,500	$ 1,500
10-33-7402	EMS Supplies	$ 212	$ 499	$ 495	$ 600	$ 610	$ 1,000	$ 1,000
	Total Operating Expenses	**$ 596,536**	**$ 636,085**	**$ 715,071**	**$ 874,059**	**$ 634,929**	**$ 885,913**	**$ 912,070**

City of De Soto
General Fund Expenditures
Police Department
November 1, 2024 thru October 31, 2025

		Three Year History						
Account Number	**Account Description**	**Actual Expense 2020-2021**	**Actual Expense 2021-2022**	**Actual Expense 2022-2023**	**Budget 2023-2024**	**Totals Through 7/31/2024**	**Estimated Expenses 2023-2024**	**Proposed Budget 2024-2025**
10-34-5101	Salaries	$ 837,772	$ 857,533	$ 797,275	$ 1,027,280	$ 703,178	$ 975,000	$ 1,059,697
10-34-5102	Overtime	$ 12,603	$ 6,590	$ 17,408	$ 15,000	$ 19,409	$ 19,409	$ 15,000
10-34-5103	Holiday Pay	$ 30,100	$ 33,061	$ 35,598	$ 40,000	$ 13,589	$ 40,000	$ 40,000
10-34-5104	Overtime-Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-34-5106	FICA	$ 64,916	$ 66,911	$ 64,505	$ 78,587	$ 55,480	$ 78,587	$ 81,067
10-34-5107	Group Employee Insurance	$ 154,157	$ 158,804	$ 147,183	$ 235,926	$ 110,327	$ 175,000	$ 236,725
10-34-5110	Unemployment Comp	$ 2,437	$ 2,533	$ -	$ 2,351	$ -	$ 2,351	$ 2,351
10-34-5112	Retirement	$ 87,726	$ 101,619	$ 98,687	$ 135,601	$ 92,639	$ 127,000	$ 144,119
10-34-5113	Safety Stipend	$ 18,950	$ 19,491	$ 21,115	$ 27,000	$ -	$ 24,364	$ 27,000
10-34-7201	Utilities	$ 3,354	$ 4,841	$ 5,308	$ 6,000	$ 3,167	$ 6,000	$ 6,000
10-34-7202	Telephone/Internet	$ 14,968	$ 16,034	$ 14,931	$ 15,000	$ 14,780	$ 20,000	$ 15,000
10-34-7203	Printing	$ -	$ 341	$ -	$ 500	$ 581	$ 600	$ 600
10-34-7204	Postage	$ 433	$ 315	$ 483	$ 500	$ 250	$ 500	$ 500
10-34-7205	Travel & Training	$ 5,147	$ 4,832	$ 6,850	$ 2,500	$ 1,703	$ 2,500	$ 2,500
10-34-7209	Building Maintenance	$ 340	$ 6,675	$ 3,270	$ 2,500	$ 1,928	$ 2,500	$ 2,500
10-34-7210	Equipment/Vehicle Maintenance	$ 26,518	$ 18,895	$ 20,881	$ 15,000	$ 15,177	$ 20,000	$ 15,000
10-34-7211	Tire Replacement	$ 2,705	$ 1,533	$ 2,430	$ 2,000	$ 2,306	$ 2,500	$ 2,000
10-34-7227	Association Dues	$ 1,005	$ 930	$ 650	$ 500	$ 750	$ 750	$ 750
10-34-7228	JC MEG Membership Fees	$ 12,800	$ 12,800	$ 12,800	$ 12,800	$ 25,600	$ 25,600	$ -
10-34-7229	Miscellaneous	$ 68	$ 1,624	$ 215	$ 2,000	$ 273	$ 2,000	$ 2,000
10-34-7233	Immunizations & Physicals	$ 2,275	$ 1,215	$ 1,385	$ 1,500	$ 300	$ 1,500	$ 1,500
10-34-7235	Computer Maintenance	$ 2,158	$ 6,147	$ 4,389	$ 5,000	$ 3,337	$ 5,000	$ 5,000
10-34-7241	Computer Licensing (Omnigo)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-34-7260	Tuition Reimbursement	$ -	$ -	$ 6,826	$ 10,000	$ 15,963	$ 15,963	$ 10,000
10-34-7280	Maint - Radar Cert.	$ -	$ 495	$ 495	$ 500	$ 495	$ 500	$ 500
10-34-7282	Maint - Breathalyzer	$ 62	$ -	$ 67	$ 100	$ 62	$ 100	$ 100
10-34-7283	Reserve Officer Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-34-7284	Maint - Firing Range	$ -	$ 1,022	$ -	$ 500	$ 37	$ 500	$ 500
10-34-7285	Cell Phones	$ 2,869	$ 2,896	$ 2,220	$ 3,000	$ 631	$ 3,000	$ 15,000
10-34-7291	Emergency Contact System	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-34-7292	CPR Training Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-34-7293	Lead Online (Computer Program)	$ 1,533	$ 1,968	$ 2,106	$ 2,000	$ -	$ 2,253	$ 2,500
10-34-7294	Live Scan - Maint & License Fees	$ 370	$ 52	$ -	$ -	$ -	$ -	$ -
10-34-7295	Flock Camera License Fees	$ -	$ -	$ -	$ 12,500	$ 12,500	$ 12,500	$ 12,500
10-34-7296	Wal-Mart Police Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-34-7299	K-9 Unit Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -

City of De Soto
General Fund Expenditures
Police Department Continued
November 1, 2024 thru October 31, 2025

Account Number	Account Description	Three Year History Actual Expense 2020-2021	Actual Expense 2021-2022	Actual Expense 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Expenses 2023-2024	Proposed Budget 2024-2025
10-34-7300	Ammunition	$ 3,855	$ 3,995	$ 3,972	$ 4,000	$ -	$ 4,006	$ 4,000
10-34-7301	Office Supplies	$ 660	$ 824	$ 2,235	$ 1,000	$ 2,294	$ 2,500	$ 2,000
10-34-7302	Periodicals	$ -	$ -	$ 234	$ -	$ -	$ -	$ -
10-34-7303	Fuel & Oil	$ 32,471	$ 42,112	$ 45,011	$ 45,000	$ 35,591	$ 45,000	$ 45,000
10-34-7304	Dept. Supplies	$ 5,861	$ 3,329	$ 3,630	$ 3,500	$ 3,672	$ 4,000	$ 3,500
10-34-7306	Clothing	$ 7,912	$ 9,605	$ 8,717	$ 7,500	$ 4,475	$ 7,500	$ 7,500
10-34-7308	Prisoner Maintenance	$ 478	$ 448	$ 1,438	$ 1,000	$ 1,354	$ 1,500	$ 1,000
10-34-7318	Evidence Processing	$ 11,128	$ 1,173	$ 15,129	$ 14,000	$ 13,636	$ 14,000	$ 14,000
10-34-7325	Safety Equipment	$ 2,187	$ 1,337	$ 183	$ 1,000	$ 268	$ 1,000	$ 1,000
10-34-7326	Fire Extinguishers	$ 496	$ 928	$ 544	$ 1,000	$ -	$ 1,000	$ 1,000
10-34-7327	Weapons Maintenance	$ 217	$ 5,659	$ 343	$ 1,000	$ -	$ 1,000	$ 1,000
10-34-7329	Public Relations Supplies	$ 205	$ 416	$ 715	$ 500	$ 678	$ 678	$ 1,000
10-34-7401	Furniture & Equipment	$ -	$ 868	$ 2,122	$ 2,000	$ -	$ 2,000	$ 2,000
	Total Operating Expenses	**$ 1,350,733**	**$ 1,399,853**	**$ 1,351,349**	**$ 1,737,645**	**$ 1,156,429**	**$ 1,650,161**	**$ 1,783,409**

City of De Soto
General Fund Expenditures
Communications Division
November 1, 2024 thru October 31, 2025

Account Number	Account Description	Three Year History: Actual Expense 2020-2021	Three Year History: Actual Expense 2021-2022	Three Year History: Actual Expense 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Expenses 2023-2024	Proposed Budget 2024-2025
10-35-5101	Salaries	$ 201,959	$ 224,434	$ 173,447	$ 263,559	$ 177,868	$ 245,000	$ 284,523
10-35-5102	Overtime	$ 7,062	$ 284	$ 1,677	$ 5,000	$ 12,451	$ 15,000	$ 5,000
10-35-5103	Holiday Pay	$ 7,612	$ 6,161	$ 8,689	$ 10,000	$ 574	$ 10,000	$ 10,000
10-35-5104	Part-Time	$ -	$ 3,997	$ 2,910	$ 10,000	$ 2,350	$ 5,000	$ 10,000
10-35-5106	FICA	$ 16,797	$ 18,283	$ 14,666	$ 20,927	$ 14,685	$ 20,927	$ 21,766
10-35-5107	Group Employee Insurance	$ 46,130	$ 48,415	$ 42,001	$ 70,000	$ 34,916	$ 50,000	$ 72,000
10-35-5110	Unemployment Comp	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-35-5112	Retirement	$ 27,229	$ 29,719	$ 19,620	$ 29,255	$ 18,702	$ 26,000	$ 28,550
10-35-5113	Safety Stipend	$ 5,414	$ 6,497	$ 6,497	$ 8,000	$ -	$ 8,121	$ 8,200
10-35-7202	Telephone/Internet	$ 5,680	$ 6,194	$ 5,687	$ 6,500	$ 7,168	$ 9,000	$ 6,500
10-35-7205	Travel & Training	$ 1,625	$ -	$ 702	$ 1,000	$ 73	$ 1,000	$ 1,000
10-35-7208	Radio/Communications Maint	$ 31,034	$ 37,176	$ 39,621	$ 40,000	$ 47,434	$ 50,000	$ 55,000
10-35-7210	Equipment/Vehicle Maintenance	$ -	$ 183	$ -	$ -	$ -	$ -	$ -
10-35-7229	Miscellaneous	$ -	$ -	$ -	$ 100	$ -	$ 100	$ 100
10-35-7233	Immunization & Physicals	$ 120	$ 120	$ 260	$ 150	$ 260	$ 500	$ 150
10-35-7260	Tuition Reimbursement	$ -	$ -	$ -	$ 5,000	$ -	$ -	$ 5,000
10-35-7285	Cell Phones	$ 339	$ 309	$ 310	$ 300	$ -	$ -	$ 750
10-35-7290	Computer Terminal Fees	$ 7,650	$ 7,800	$ 7,620	$ 8,000	$ 6,210	$ 8,000	$ 8,000
10-35-7301	Office Supplies	$ 27	$ -	$ 213	$ 300	$ 785	$ 1,000	$ 300
10-35-7304	Dept. Supplies	$ 100	$ 609	$ 217	$ 500	$ 668	$ 750	$ 500
10-35-7306	Clothing	$ -	$ 552	$ 591	$ 600	$ 313	$ 600	$ 600
10-35-7401	Furniture & Equipment	$ -	$ -	$ -	$ 2,000	$ 69	$ 500	$ 2,000
	Total Operating Expenses	**$ 358,778**	**$ 390,734**	**$ 324,728**	**$ 481,191**	**$ 324,526**	**$ 451,498**	**$ 519,939**

City of De Soto
General Fund Expenditures
Animal Control
November 1, 2024 thru October 31, 2025

Account Number	Account Description	Three Year History: Actual Expense 2020-2021	Three Year History: Actual Expense 2021-2022	Three Year History: Actual Expense 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Expenses 2023-2024	Proposed Budget 2024-2025
10-36-5101	Salaries	$ 40,700	$ 50,032	$ 52,060	$ 63,519	$ 51,260	$ 63,519	$ 64,779
10-36-5102	Overtime	$ 25	$ -	$ -	$ -	$ -	$ -	$ -
10-36-5106	FICA	$ 3,159	$ 3,973	$ 4,200	$ 4,859	$ 3,921	$ 4,859	$ 4,956
10-36-5107	Group Employee Insurance	$ 12,070	$ 14,259	$ 15,310	$ 21,684	$ 11,747	$ 21,684	$ 22,638
10-36-5110	Unemployment Comp	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-36-5112	Retirement	$ 3,733	$ 6,444	$ 5,926	$ 7,051	$ 5,358	$ 7,051	$ 6,737
10-36-5113	Safety Stipend	$ 1,895	$ 1,895	$ 2,842	$ 2,900	$ -	$ 2,842	$ 2,900
10-36-7201	Utilities	$ 3,610	$ 3,495	$ 4,227	$ 4,200	$ 2,820	$ 4,200	$ 4,200
10-36-7202	Telephone/Internet	$ 5,680	$ 5,765	$ 4,440	$ 6,000	$ 6,342	$ 8,000	$ 6,000
10-36-7204	Postage	$ 200	$ 75	$ 150	$ 200	$ 50	$ 200	$ 200
10-36-7205	Travel and Training	$ -	$ -	$ -	$ 500	$ -	$ 500	$ 500
10-36-7209	Building Maintenance	$ 458	$ 1,820	$ 1,786	$ 1,000	$ 286	$ 1,000	$ 1,000
10-36-7210	Vehicle Maintenance	$ 431	$ 170	$ 1,970	$ 1,000	$ 1,490	$ 1,500	$ 1,500
10-36-7211	Tire Replacement	$ -	$ 338	$ -	$ 500	$ -	$ -	$ 500
10-36-7220	Recording Fees - Liens	$ 1,085	$ 2,415	$ 2,502	$ 1,000	$ 1,681	$ 1,681	$ 2,000
10-36-7223	Dog Boarding Fees	$ -	$ -	$ -	$ 500	$ -	$ -	$ 500
10-36-7224	Disposal Fee	$ 175	$ 175	$ -	$ 250	$ 185	$ 185	$ 250
10-36-7225	Veterinarian Services	$ 3,715	$ 2,062	$ 1,391	$ 4,000	$ 2,436	$ 3,000	$ 4,000
10-36-7229	Miscellaneous	$ 86	$ 152	$ -	$ 100	$ -	$ -	$ 100
10-36-7233	Immunization & Physicals	$ 120	$ -	$ -	$ 150	$ -	$ -	$ 150
10-36-7235	Computer Maintenance	$ 100	$ 250	$ -	$ 500	$ -	$ -	$ 500
10-36-7285	Cell Phone	$ 489	$ 447	$ 711	$ 500	$ -	$ 500	$ 700
10-36-7303	Fuel & Oil	$ 2,329	$ 3,461	$ 2,586	$ 4,000	$ 2,686	$ 4,000	$ 4,000
10-36-7304	Dept. Supplies	$ 1,943	$ 2,732	$ 2,302	$ 2,000	$ 1,415	$ 2,000	$ 2,000
10-36-7306	Clothing	$ 764	$ 106	$ 985	$ 750	$ 45	$ 300	$ 750
10-36-7325	Safety Equipment	$ -	$ -	$ -	$ 200	$ -	$ -	$ 200
10-36-7401	Furniture & Equipment	$ 120	$ -	$ -	$ 500	$ -	$ -	$ 500
	Total Operating Expenses	**$ 82,887**	**$ 100,065**	**$ 103,390**	**$ 127,863**	**$ 91,722**	**$ 127,021**	**$ 131,560**

City of De Soto
General Fund Expenditures
Street Department
November 1, 2024 thru October 31, 2025

Account Number	Account Description	Three Year History: Actual Expense 2020-2021	Three Year History: Actual Expense 2021-2022	Three Year History: Actual Expense 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Expenses 2023-2024	Proposed Budget 2024-2025
10-44-5101	Salaries	$ 105,817	$ 110,383	$ 157,033	$ 147,480	$ 154,013	$ 190,000	$ 154,879
10-44-5102	Overtime	$ 6,430	$ 2,855	$ 2,133	$ 5,000	$ 1,726	$ 2,000	$ 5,000
10-44-5105	Weekend Duty	$ 808	$ 100	$ -	$ -	$ -	$ -	$ -
10-44-5106	FICA	$ 8,550	$ 8,596	$ 12,350	$ 11,282	$ 11,770	$ 15,000	$ 11,848
10-44-5107	Group Employee Insurance	$ 22,106	$ 23,532	$ 35,255	$ 60,463	$ 26,673	$ 40,000	$ 62,543
10-44-5110	Unemployment Comp	$ 631	$ 551	$ -	$ 600	$ -	$ 600	$ 500
10-44-5112	Retirement	$ 14,912	$ 13,701	$ 13,486	$ 16,370	$ 11,912	$ 16,370	$ 16,107
10-44-5113	Safety Stipend	$ 2,707	$ 2,707	$ 4,759	$ 7,140	$ -	$ 5,555	$ 7,140
10-44-7201	Utilities	$ 5,232	$ 5,263	$ 7,356	$ 6,150	$ 4,698	$ 6,150	$ 6,150
10-44-7202	Telephone/Internet	$ 6,332	$ 6,403	$ 5,424	$ 7,000	$ 8,701	$ 11,000	$ 7,000
10-44-7205	Travel & Training	$ 78	$ 117	$ 464	$ 500	$ -	$ 500	$ 500
10-44-7209	Building Maintenance	$ 2,785	$ 6,488	$ 2,592	$ 1,500	$ 3,619	$ 4,000	$ 1,500
10-44-7210	Equipment Maintenance	$ 47,525	$ 49,765	$ 57,164	$ 40,000	$ 37,365	$ 40,000	$ 40,000
10-44-7211	Tire Replacement	$ 4,356	$ 5,260	$ 4,548	$ 7,000	$ 1,945	$ 4,000	$ 7,000
10-44-7217	Professional Services (Mosquito Spraying)	$ 5,649	$ 3,437	$ 5,530	$ 5,000	$ -	$ 5,000	$ 5,000
10-44-7224	Mowing Contract	$ 73,248	$ 54,161	$ 54,905	$ 60,000	$ 40,935	$ 60,000	$ 60,000
10-44-7225	Vegetation Maintenance	$ -	$ 7,475	$ 8,900	$ 15,000	$ 12,550	$ 15,000	$ 15,000
10-44-7229	Miscellaneous	$ 1,740	$ 69	$ 201	$ 500	$ 311	$ 500	$ 500
10-44-7231	Flood Insurance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-44-7233	Immunization & Physicals	$ 676	$ 1,160	$ 3,004	$ 2,000	$ 1,174	$ 2,000	$ 2,000
10-44-7241	Computer Licensing	$ 2,250	$ 1,500	$ 1,822	$ 5,000	$ 1,500	$ 5,000	$ 5,000
10-44-7255	Main Street	$ 4,114	$ 1,010	$ 3,702	$ 5,000	$ 128	$ 500	$ 5,000
10-44-7271	Equipment Rental	$ 215	$ -	$ -	$ 1,000	$ -	$ -	$ 1,000
10-44-7285	Cell Phones	$ 1,138	$ 1,213	$ 1,590	$ 3,500	$ 531	$ 3,500	$ 5,000
10-44-7286	Mulching	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-44-7301	Office Supplies	$ 263	$ 427	$ 531	$ 250	$ 312	$ 250	$ 250
10-44-7303	Fuel & Oil	$ 16,435	$ 19,353	$ 21,560	$ 30,000	$ 14,516	$ 20,000	$ 30,000
10-44-7304	Dept. Supplies	$ 2,455	$ 2,573	$ 3,180	$ 2,000	$ 2,703	$ 4,000	$ 2,000
10-44-7306	Clothing	$ 2,175	$ 1,808	$ 3,071	$ 2,000	$ 2,410	$ 2,500	$ 2,000
10-44-7310	Chemicals - De-Icing	$ 28,371	$ 28,413	$ 25,807	$ 30,000	$ -	$ -	$ 30,000
10-44-7317	Street Materials	$ 59,527	$ 53,359	$ 44,763	$ 40,000	$ 39,697	$ 40,000	$ 40,000
10-44-7319	Striping	$ 36,352	$ -	$ 30,142	$ 40,000	$ -	$ -	$ 50,000
10-44-7325	Safety Equipment	$ 1,182	$ 1,195	$ 1,589	$ 1,000	$ 1,356	$ 2,000	$ 1,000
10-44-7326	Fire Extinguishers	$ -	$ 743	$ 358	$ 600	$ -	$ 600	$ 600
10-44-7401	Furniture & Equipment	$ -	$ -	$ 110	$ 1,000	$ 1,168	$ 1,200	$ 1,000
10-44-7410	Traffic Control Signs	$ 12,496	$ 4,858	$ 10,211	$ 10,000	$ 5,195	$ 10,000	$ 10,000
	Total Operating Expenses	**$ 476,554**	**$ 418,473**	**$ 523,543**	**$ 564,335**	**$ 386,907**	**$ 507,225**	**$ 585,517**

City of De Soto
General Fund Expenditures
Custodial Services
November 1, 2024 thru October 31, 2025

Account Number	Account Description	Three Year History: Actual Expense 2020-2021	Actual Expense 2021-2022	Actual Expense 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Expenses 2023-2024	Proposed Budget 2024-2025
10-45-5101	Salaries	$ 6,231	$ 6,124	$ 6,319	$ 8,040	$ 6,388	$ 8,040	$ 7,000
10-45-5106	FICA	$ 477	$ 489	$ 514	$ 615	$ 489	$ 615	$ 535
10-45-5107	Group Employee Insurance	$ 1,984	$ 2,015	$ 2,161	$ 3,094	$ 1,665	$ 3,094	$ 3,188
10-45-5110	Unemployment Comp	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-45-5112	Retirement	$ 784	$ 802	$ 717	$ 615	$ 662	$ 1,000	$ 728
10-45-5113	Safety Stipend	$ -	$ 271	$ 406	$ 415	$ -	$ 406	$ 415
10-45-7201	Utilities	$ 16,396	$ 16,276	$ 30,779	$ 25,000	$ 18,260	$ 25,000	$ 25,000
10-45-7207	Custodial Services	$ -	$ -	$ 65	$ -	$ -	$ -	$ -
10-45-7209	Building Maintenance	$ 8,229	$ 5,902	$ 12,018	$ 10,000	$ 7,332	$ 10,000	$ 10,000
10-45-7210	Equipment Maintenance	$ 433	$ 536	$ 72	$ 750	$ -	$ -	$ 750
10-45-7229	Miscellaneous	$ -	$ 30	$ -	$ 50	$ -	$ -	$ 50
10-45-7233	Immunization & Physicals	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-45-7285	Cell Phones	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-45-7303	Fuel & Oil	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-45-7304	Dept. Supplies	$ 4,578	$ 2,322	$ 1,351	$ 5,000	$ 1,674	$ 5,000	$ 5,000
10-45-7306	Clothing	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-45-7326	Fire Extinguishers	$ 346	$ -	$ 61	$ 400	$ -	$ -	$ 400
10-45-7401	Furniture & Equipment	$ -	$ -	$ -	$ 100	$ -	$ -	$ 100
	Total Operating Expenses	**$ 39,458**	**$ 34,765**	**$ 54,463**	**$ 54,079**	**$ 36,470**	**$ 53,155**	**$ 53,166**

City of De Soto
General Fund Expenditures
Fire Marshall/Building Inspection
November 1, 2024 thru October 31, 2025

Account Number	Account Description	Three Year History: Actual Expense 2020-2021	Actual Expense 2021-2022	Actual Expense 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Expenses 2023-2024	Proposed Budget 2024-2025
10-46-5101	Salaries	$ 44,665	$ 47,065	$ 47,622	$ 53,814	$ 43,106	$ 53,814	$ 55,894
10-46-5102	Overtime	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-46-5106	FICA	$ 3,482	$ 3,663	$ 3,748	$ 4,117	$ 3,282	$ 4,117	$ 4,276
10-46-5107	Group Employee Insurance	$ 8,040	$ 8,295	$ 8,803	$ 12,445	$ 6,761	$ 12,445	$ 12,841
10-46-5110	Unemployment Comp	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-46-5112	Retirement	$ 5,884	$ 6,059	$ 5,417	$ 5,973	$ 4,595	$ 5,973	$ 5,813
10-46-5113	Safety Stipend	$ 1,083	$ 1,083	$ 1,624	$ 1,650	$ -	$ 1,624	$ 1,650
10-46-7202	Utilities	$ 464	$ 714	$ 1,296	$ 700	$ 1,100	$ 1,800	$ 700
10-46-7204	Postage	$ 100	$ 100	$ 50	$ 150	$ 50	$ 150	$ 150
10-46-7205	Travel & Training	$ 1,844	$ 902	$ 1,829	$ 2,500	$ 1,694	$ 2,500	$ 4,000
10-46-7209	Building Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-46-7210	Equipment/Vehicle Maintenance	$ 1,122	$ 975	$ 629	$ 500	$ 230	$ 500	$ 500
10-46-7211	Tire Replacement	$ 453	$ -	$ -	$ 500	$ 285	$ 500	$ 500
10-46-7227	Association Dues	$ 235	$ 235	$ 205	$ 300	$ 195	$ 300	$ 300
10-46-7229	Miscellaneous	$ 120	$ 60	$ 60	$ 50	$ 361	$ 400	$ 50
10-46-7233	Immunization & Physicals	$ -	$ -	$ -	$ 100	$ -	$ -	$ 100
10-46-7235	Computer Software Support	$ 3,550	$ 3,650	$ 1,142	$ 3,500	$ 3,500	$ 3,500	$ 3,500
10-46-7238	Demolition	$ 159,199	$ 24,282	$ 37,569	$ 50,000	$ 5,750	$ 5,750	$ 100,000
10-46-7285	Cell Phones	$ 635	$ 558	$ 139	$ 750	$ -	$ 750	$ 1,500
10-46-7301	Office Supplies	$ 67	$ -	$ -	$ 200	$ 4	$ 200	$ 200
10-46-7302	Periodicals - Code Books	$ 249	$ 2,680	$ 161	$ 5,000	$ 480	$ 500	$ 5,000
10-46-7303	Fuel & Oil	$ 916	$ 1,078	$ 1,195	$ 1,000	$ 745	$ 1,000	$ 1,000
10-46-7304	Dept. Supplies	$ -	$ 889	$ 439	$ 100	$ 313	$ 500	$ 100
10-46-7306	Clothing	$ 135	$ 210	$ 317	$ 250	$ 161	$ 250	$ 250
10-46-7401	Furniture & Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Operating Expenses	**$ 232,242**	**$ 102,498**	**$ 112,246**	**$ 143,599**	**$ 72,613**	**$ 96,573**	**$ 198,324**

City of De Soto
Park/Stormwater Fund Revenue Summary
November 1, 2024 thru October 31, 2025

Account Number	Account Description	Three Year History Actual Revenue 2020-2021	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Revenues 2023-2024	Proposed Budget 2024-2025
70-0-0000	Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70-0-0000	Jefferson Foundation Grant Carryover	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70-04-4200	Real Estate Taxes	$ 59,912	$ 62,268	$ 63,260	$ 70,000	$ 65,255	$ 65,255	$ 70,000
70-04-4201	Personal Property Taxes	$ 11,390	$ 11,951	$ 13,247	$ 15,000	$ 10,404	$ 10,404	$ 15,000
70-04-4202	Surtax	$ 1,507	$ 1,518	$ 1,463	$ 1,500	$ 1,567	$ 1,574	$ 1,500
70-04-4203	Intangible Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70-04-4204	Utility Tax	$ 4,609	$ 4,586	$ 4,755	$ 4,500	$ 5,588	$ 5,588	$ 4,500
70-04-4210	Delinq. Real Estate Tax	$ 3,888	$ 2,840	$ 3,233	$ 4,000	$ 7,129	$ 7,973	$ 4,000
70-04-4211	Delinq. Personal Property Tax	$ 4,764	$ 4,605	$ 6,066	$ 5,000	$ 5,700	$ 7,030	$ 5,000
70-04-4212	Penalties - Taxes	$ 1,325	$ 1,060	$ 1,582	$ 1,200	$ 1,307	$ 1,851	$ 1,200
70-04-4601	Jefferson Foundation Grant	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ -
70-04-4602	EDC - ADA Playground Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70-04-4603	EDC - Stormwater Grants	$ -	$ 237,679	$ 344,738	$ 500,000	$ 54,656	$ 54,656	$ -
70-04-4604	CDBG- State	$ -	$ -	$ -	$ -	$ 33,200	$ 33,200	$ -
70-04-4623	Hazard Mitigation Grant Reimbursement	$ -	$ -	$ -	$ -	$ -	$ -	$ 850,000
70-04-4710	Monthly Sales Tax Receipts	$ 819,752	$ 862,241	$ 903,700	$ 800,000	$ 675,576	$ 927,610	$ 875,000
70-04-4802	Interest on Investments	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70-04-4803	Interest on Bank Account	$ -	$ -	$ -	$ -	$ 581	$ 581	$ -
70-04-4804	Miscellaneous Income	$ 323	$ 1,525	$ -	$ 2,000	$ -	$ 225,000	$ 2,000
70-04-4805	Emergency Mgmt. Reimbursement	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70-04-4814	Donations	$ 2,990	$ 6,800	$ 2,886	$ 2,000	$ 2,250	$ 2,800	$ 2,500
	Total Operating Revenue	**$ 910,459**	**$ 1,297,074**	**$ 1,344,930**	**$ 1,405,200**	**$ 863,214**	**$ 1,343,521**	**$ 1,830,700**
10-09-9940	TRANS. - from Sales Tax	$ -	$ -	$ -	$ -			
	Totals	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Total Operating Revenue	**$ 910,459**	**$ 1,297,074**	**$ 1,344,930**	**$ 1,405,200**	**$ 863,214**	**$ 1,343,521**	**$ 1,830,700**
	Reserves Added/Used	$ 441,393	$ 644,134	$ (456,021)	$ (89,023)	-	$ (1,190,092)	$ 893,536
	Fund Balance	$ 1,135,329	$ 1,779,463	$ 1,323,442	$ 1,234,419	-	$ 133,350	$ 1,026,885

City of De Soto
Park/Stormwater Fund Expenditures
November 1, 2024 thru October 31, 2025

Account Number	Account Description	Three Year History: Actual Expense 2020-2021	Three Year History: Actual Expense 2021-2022	Three Year History: Actual Expense 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Expenses 2023-2024	Proposed Budget 2024-2025
70-71-5101	Salaries	$ 82,294	$ 67,334	$ 65,774	$ 79,785	$ 47,098	$ 65,000	$ 82,281
70-71-5102	Overtime	$ -	$ -	$ 137	$ 500	$ -	$ -	$ 500
70-71-5106	FICA	$ 6,421	$ 5,230	$ 5,144	$ 6,104	$ 3,571	$ 5,000	$ 6,295
70-71-5107	Group Employee Insurance	$ 13,542	$ 11,501	$ 10,756	$ 17,437	$ 6,616	$ 9,500	$ 17,990
70-71-5110	Unemployment Comp	$ 91	$ -	$ -	$ 173	$ -	$ 173	$ 173
70-71-5112	Retirement	$ 9,566	$ 8,675	$ 7,153	$ 8,856	$ 5,050	$ 7,500	$ 8,557
70-71-5113	Safety Stipend	$ 2,112	$ 1,570	$ 1,868	$ 1,800	$ -	$ 1,543	$ 1,800
70-71-7201	Utilities	$ 12,034	$ 16,859	$ 38,292	$ 50,000	$ 10,339	$ 18,000	$ 50,000
70-71-7202	Telephone/Internet	$ 1,800	$ 2,407	$ 2,556	$ 2,000	$ 1,690	$ 2,500	$ 2,000
70-71-7204	Postage	$ -	$ -	$ -	$ 50	$ -	$ -	$ 50
70-71-7205	Travel & Training	$ -	$ 146	$ -	$ 50	$ -	$ -	$ 50
70-71-7209	Building Maintenance	$ -	$ -	$ -	$ 500	$ -	$ -	$ 500
70-71-7210	Equipment/Vehicle Maintenance	$ 4,575	$ 8,923	$ 9,934	$ 5,000	$ 8,892	$ 11,000	$ 5,000
70-71-7216	Audit Fees	$ 2,554	$ 1,216	$ 1,299	$ 3,000	$ 1,486	$ 1,486	$ 3,000
70-71-7217	Professional Services	$ -	$ -	$ 27,965	$ 1,000	$ 6,419	$ 6,500	$ 1,000
70-71-7224	Mowing Contract	$ 52,599	$ 56,210	$ 54,620	$ 59,000	$ 40,977	$ 59,000	$ 59,000
70-71-7225	Park/Stormwater Facilities Maintenance	$ 55,633	$ 57,235	$ 57,189	$ 55,000	$ 61,134	$ 65,000	$ 55,000
70-71-7226	Taxes - Hopson Field	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70-71-7227	Storm Water Lagoon Maintenance	$ -	$ 7,187	$ -	$ 10,000	$ 1,344	$ 2,500	$ 10,000
70-71-7229	Miscellaneous	$ 384	$ -	$ 47	$ 500	$ 297	$ 500	$ 500
70-71-7231	Insurance	$ 16,500	$ 25,000	$ 25,742	$ 40,000	$ 40,000	$ 40,000	$ 50,000
70-71-7233	Immunizations & Physicals	$ -	$ -	$ -	$ 200	$ -	$ 200	$ 200
70-71-7235	Computer/Camera System Maintenance	$ -	$ -	$ -	$ 5,000	$ 4,670	$ 5,000	$ 5,000
70-71-7237	Stream gage Maintenance Fee	$ 14,400	$ 14,400	$ 14,800	$ 14,400	$ 7,750	$ 14,400	$ 14,400
70-71-7238	USGS Study	$ 12,230	$ -	$ -	$ -	$ -	$ -	$ -
70-71-7285	Cell Phones	$ 1,063	$ 1,042	$ 1,151	$ 1,200	$ 327	$ 1,200	$ 1,200
70-71-7301	Office Supplies	$ -	$ -	$ -	$ 100	$ -	$ 100	$ 100
70-71-7303	Fuel & Oil	$ 7,919	$ 12,557	$ 12,476	$ 12,000	$ 7,769	$ 12,000	$ 12,000
70-71-7304	Dept. Supplies	$ 237	$ 1,703	$ 770	$ 2,000	$ 686	$ 2,000	$ 2,000
70-71-7306	Clothing	$ -	$ -	$ 33	$ 300	$ -	$ 300	$ 300
70-71-7325	Safety Equipment	$ -	$ -	$ -	$ 200	$ -	$ 200	$ 200
70-71-7326	Fire Extinguishers	$ -	$ -	$ -	$ 100	$ -	$ 100	$ 100
70-71-7327	Park Restroom Supplies	$ 4,080	$ 1,177	$ 3,289	$ 5,000	$ 5,200	$ 5,500	$ 5,000

City of De Soto
Park/Stormwater Fund Expenditures Continued
November 1, 2024 thru October 31, 2025

Account Number	Account Description	Three Year History: Actual Expense 2020-2021	Actual Expense 2021-2022	Actual Expense 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Expenses 2023-2024	Proposed Budget 2024-2025
70-71-7401	Park Equipment	$ 6,885	$ -	$ 12,779	$ 11,700	$ 12,869	$ 15,000	$ 11,700
70-71-7542	Capital Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70-71-7547	Park Development	$ 4,465	$ 179,532	$ 977,661	$ 225,000	$ 729,699	$ 729,699	$ 170,000
70-71-7604	EDC - Stormwater Grants	$ 141,204	$ 175,611	$ 160,561	$ 250,000	$ -	$ -	$ -
70-71-7605	Valley Place Stormwater	$ 16,480	$ 6,792	$ 214,488	$ 100,000	$ 231,208	$ 231,208	$ -
70-71-7606	Flood Planning (State CDBG Project)	$ -	$ -	$ 104,352	$ -	$ -		$ -
70-71-7607	Hiland Court Storm Drainage Improvements	$ -	$ -	$ 1,693	$ 125,000	$ 17,500	$ 60,000	$ -
70-71-7608	Shoe Factory Foundation Removal	$ -	$ -	$ -	$ 50,000	$ -	$ -	$ -
70-71-7609	Buyout Grant Administration	$ -	$ -	$ -	$ -	$ 21,850	$ 810,236	$ 10,000
70-71-7725	Refunds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70-71-8000	Principal Payment - Multi Purpose Fields	$ -	$ -	$ -	$ 351,268	$ 351,268	$ 351,268	$ 351,268
70-71-8001	Interest Payment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Operating Expenses	**$ 469,067**	**$ 662,307**	**$ 1,812,528**	**$ 1,494,223**	**$ 1,625,709**	**$ 2,533,613**	**$ 937,164**

City of De Soto
Capital Improvement 1/2 Cent Sales Tax Fund
Revenue Summary
November 1, 2024 thru October 31, 2025

		Three Year History						
Account Number	**Account Description**	**Actual Revenue 2020-2021**	**Actual Revenue 2021-2022**	**Actual Revenue 2022-2023**	**Budget 2023-2024**	**Totals Through 7/31/2024**	**Estimated Revenues 2023-2024**	**Proposed Budget 2024-2025**
44-04-4609	MIRMA Grants	$ 1,940	$ 2,586	$ -	$ -	$ -	$ -	$ -
44-04-4613	Jefferson Memorial Foundation Grants-2015	$ -	$ -	$ -	$ -	$ -	$ -	$ -
44-04-4614	Division of Energy - Lighting Upgrade	$ -	$ -	$ -	$ -	$ -	$ -	$ -
44-04-4616	FEMA (Asst. to FF Grant)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
44-04-4621	Division of Energy - City Hall & Fire Dept.	$ -	$ -	$ -	$ -	$ -	$ -	$ -
44-04-4622	ARPA Funds*	$ 640,165	$ 652,502	$ -	$ -	$ -	$ -	$ -
44-04-4623	Amtrak Reimbursement-MoDot & County	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,500,000
44-04-4710	Monthly Sales Tax Receipts	$ 820,568	$ 862,154	$ 903,885	$ 800,000	$ 675,606	$ 925,000	$ 850,000
44-04-4802	Interest on Investments	$ 25,105	$ -	$ -	$ -	$ 27,795	$ 27,795	$ -
44-04-4803	Interest on Bank Account	$ 3,881	$ 10,338	$ 118,982	$ 50,000	$ 113,432	$ 125,000	$ 100,000
44-04-4804	Miscellaneous Revenue	$ 76,131	$ -	$ 62,171	$ 10,000	$ 608,139	$ 610,000	$ 10,000
44-04-4817	Donations	$ -	$ 3,000	$ -	$ -	$ -	$ -	$ -
44-04-4819	Automobile Insurance Reimb.	$ 82,821	$ 35,750	$ 1,309	$ 5,000	$ -	$ 5,000	$ 5,000
44-04-4821	Surplus Equipment Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -
44-04-4823	Building Insurance Reimb.	$ -	$ -	$ 7,219	$ 5,000	$ -	$ 5,000	$ 5,000
44-04-4825	Miscellaneous Insurance Reimb.	$ 37,975	$ 11,705	$ -	$ -	$ -	$ -	$ -
44-09-4910	TRANS - from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
44-09-4911	TRANS - from Water/Sewer Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Operating Revenue	**$ 1,688,585**	**$ 1,578,035**	**$ 1,093,565**	**$ 870,000**	**$ 1,424,972**	**$ 1,697,795**	**$ 2,470,000**
	Reserves Added/Used	$ 1,229,117	$ 1,111,931	$ (30,019)	$ (856,721)	-	$ 463,397	$ (1,289,637)
	Fund Balance	$ 3,332,675	$ 4,444,606	$ 4,414,587	$ 3,557,866	-	$ 4,877,984	$ 3,588,347

*$983,125.39 of the Fund Balance is earmarked for ARPA funds. These funds must be used in compliance with section 603(c) of the Social Security Act.

ARPA Funds

	Total Fund Available	Expended	Planned Projects	Total Remaining
2022-2023	$ 1,292,666.88	$ 253,992.00	$ -	$ 1,038,674.88
2023-2024	$ 1,038,674.88	$ 415,278.00	$ -	$ 623,396.88
2024-2025	$ 623,396.88	$ -	$ 578,979.00	$ 44,417.88

City of De Soto
Capital Improvement 1/2 Cent Sales Tax Fund
Expenditure Summary
November 1, 2024 thru October 31, 2025

Account Number	Account Description	Three Year History: Actual Expense 2020-2021	Three Year History: Actual Expense 2021-2022	Three Year History: Actual Expense 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Expenses 2023-2024	Proposed Budget 2024-2025
44-08-7405	Bld./Auto Damage Contingency	$ 37,975	$ 11,705	$ 21,095	$ 15,000	$ 14,200	$ 15,000	$ 15,000
44-08-7501	Administrative	$ 29,500	$ 30,796	$ 106,723	$ 293,279	$ 36,166	$ 45,000	$ 307,084
44-08-7502	Fire	$ 43,694	$ 57,374	$ 639,834	$ 242,744	$ 298,538	$ 298,538	$ 435,674
44-08-7503	Police	$ 178,014	$ 10,976	$ 181,412	$ 157,578	$ 174,082	$ 174,082	$ 247,682
44-08-7504	Communications	$ 1,218	$ -	$ 608	$ -	$ -	$ -	$ -
44-08-7505	Code/Animal Control/Kennel	$ 1,373	$ -	$ -	$ -	$ -	$ -	$ 50,000
44-08-7508	Street Dept.	$ 164,611	$ 123,047	$ 127,524	$ 306,620	$ 230,860	$ 275,000	$ 113,936
44-08-7755	ARPA Funds	$ -	$ 227,123	$ 26,869	$ 700,000	$ 101,311	$ 415,278	$ 578,761
44-08-7756	Amtrak Station Project	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,000,000
44-08-8000	Public Works Building	$ -	$ -	$ -	$ -	$ -	$ -	$ -
44-08-8001	Loan Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -
44-08-8002	Industrial Park	$ -	$ -	$ -	$ -	$ -	$ -	$ -
44-08-8005	Energy Loan-City Hall/Fire House	$ 5,304	$ 2,861	$ -	$ -	$ -	$ -	$ -
44-08-8006	Street Sweeper	$ -	$ -	$ -	$ -	$ -	$ -	$ -
44-08-8007	Firefighter Shared Training Facility Loan	$ -	$ -	$ 19,521	$ 11,500	$ 11,309	$ 11,500	$ 11,500
	Total Operating Expenses	**$ 461,690**	**$ 463,884**	**$ 1,123,585**	**$ 1,726,721**	**$ 866,466**	**$ 1,234,398**	**$ 3,759,637**

City of De Soto
Special Police Training Fund
Revenue Summary
November 1, 2024 thru October 31, 2025

Account Number	Account Description	Three Year History: Actual Revenue 2020-2021	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Revenues 2023-2024	Proposed Budget 2024-2025
53-0-0000	Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -
53-04-4504	Court Receipts - Training	$ 996	$ 996	$ 832	$ 500	$ 388	$ 500	$ 500
53-04-4505	Court Receipts - P.O.S.T.	$ -	$ -	$ -	$ -	$ -	$ -	$ -
53-04-4507	P.O.S.T. Comm. Fund Dist	$ -	$ -	$ 500	$ 500	$ -	$ 500	$ 500
53-04-4803	Interest on Bank Account	$ -	$ -	$ -	$ -	$ -	$ -	$ -
53-04-4804	Miscellaneous Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Operating Revenue	**$ 996**	**$ 996**	**$ 1,332**	**$ 1,000**	**$ 388**	**$ 1,000**	**$ 1,000**
	Reserves Added/Used	$ (233)	$ 996	$ (3,418)	$ 500	-	$ 500	$ 500
	Fund Balance	$ 24,608	$ 25,604	$ 22,186	$ 22,686	-	$ 22,686	$ 23,186

City of De Soto
Special Police Training Fund
Expenditure Summary
November 1, 2024 thru October 31, 2025

Account Number	Account Description	Three Year History: Actual Expense 2020-2021	Actual Expense 2021-2022	Actual Expense 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Expenses 2023-2024	Proposed Budget 2024-2025
53-07-7205	Travel & Training	$ -	$ -	$ 4,750	$ 500	$ -	$ 500	$ 500
53-07-7262	P.O.S.T. Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Operating Expenses	**$ -**	**$ -**	**$ 4,750**	**$ 500**	**$ -**	**$ 500**	**$ 500**

City of De Soto
County 1/2 Cent Sales Tax Fund
Revenue Summary
November 1, 2024 thru October 31, 2025

Account Number	Account Description	Three Year History Actual Revenue 2020-2021	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Revenues 2023-2024	Proposed Budget 2024-2025
39-04-4225	Hwy 21 TDD	$ -	$ -	$ 120,000	$ 50,000	$ -	$ 120,000	$ 100,000
39-04-4610	MoDot Reimbursements	$ 455,379	$ -	$ 553,462	$ 880,000	$ 319,418	$ 319,431	$ 1,141,735
39-04-4611	County Reimbursements	$ 339,431	$ 210,795	$ 336,444	$ 552,000	$ 250,656	$ 496,194	$ 670,265
39-04-4612	MoDot Non-Attributable Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39-04-4613	Jefferson Memorial Grant-Trail	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39-04-4614	MoDot Reimbursement-Hwy 21	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39-04-4615	CDBG-Storm Water/Manhole Sealing	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39-04-4802	Interest on Investments	$ 883	$ 33,559	$ 91,564	$ 50,000	$ 81,292	$ 90,000	$ 75,000
39-04-4803	Interest on Bank Account	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39-04-4804	Miscellaneous Income	$ -	$ 154	$ -	$ -	$ -	$ -	$ 140,000
	Total Operating Revenue	**$ 795,693**	**$ 244,507**	**$ 1,101,470**	**$ 1,532,000**	**$ 651,365**	**$ 1,025,625**	**$ 2,127,000**
	Reserves Added/Used	$ 225,849	$ 491,523	$ 187,412	$ 100,000	-	$ 194,308	$ 332,000
	Fund Balance	$ 1,132,722	$ 1,624,245	$ 1,811,657	$ 1,911,657	-	$ 2,005,965	$ 2,337,965

City of De Soto
County 1/2 Cent Sales Tax Fund
Expenditure Summary
November 1, 2024 thru October 31, 2025

Account Number	Account Description	Three Year History: Actual Expense 2020-2021	Actual Expense 2021-2022	Actual Expense 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Expenses 2023-2024	Proposed Budget 2024-2025
39-08-8249	Contracted Street Repair	$ 140,659	$ 210,795	$ 273,973	$ 200,000	$ 9,590	$ 200,000	$ 200,000
39-08-8255	Sidewalk/Curb Repair Program	$ 42	$ -	$ -	$ 10,000	$ 69,633	$ 85,000	$ 10,000
39-08-8256	Street Striping	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39-08-8257	East-West Gateway Fees	$ 2,644	$ -	$ 2,766	$ 5,000	$ -	$ -	$ -
39-08-8258	Concrete Street Repairs	$ 2,492	$ -	$ -	$ 50,000	$ -	$ -	$ 50,000
39-08-8267	Boyd Street Resurfacing	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39-08-8272	Hwy 21 Enhancements	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39-08-8273	Woodland Nature Trail	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39-08-8274	S Main St Bridge (Tankard)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39-08-8275	Kingston Railroad Crossing	$ -	$ 12,000	$ -	$ 12,000	$ -	$ -	$ -
39-08-8276	Rock Road Sidewalks	$ 528,600	$ -	$ -	$ -	$ -	$ -	$ -
39-08-8277	Amvets Sidewalks	$ -	$ -	$ 387	$ -	$ -	$ -	$ -
39-08-8279	Boyd Street Sidewalks	$ 16,105	$ 31,489	$ 23,209	$ 350,000	$ 435,814	$ 435,814	$ -
39-08-8280	N Main Street Improvement Project-Phase 1	$ 29,351	$ 23,481	$ 785,501	$ -	$ 5,503	$ 5,503	$ -
39-08-8281	N Main Street Improvement Project-Phase 2	$ 29,161	$ 2,777	$ 23,604	$ 50,000	$ 34,851	$ 50,000	$ 775,000
39-08-8282	Clarke Street Resurfacing	$ 500	$ -	$ 17,849	$ 750,000	$ 41,649	$ 50,000	$ 750,000
39-08-8283	Dewitt Street Bridge Replacement	$ -	$ -	$ -	$ 5,000	$ -	$ 5,000	$ 5,000
39-08-8284	Miller Street Sidewalk Project	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,000
39-08-7405	Equipment Replacement	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39-08-8365	2018 CDBG-Storm water Lining	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39-09-9806	TRANS - to General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Operating Expenses	**$ 749,554**	**$ 280,541**	**$ 1,127,289**	**$ 1,432,000**	**$ 597,041**	**$ 831,317**	**$ 1,795,000**

City of De Soto
Sales Tax Trust Fund
Revenue Summary
November 1, 2024 thru October 31, 2025

Account Number	Account Description	Three Year History: Actual Revenue 2020-2021	Three Year History: Actual Revenue 2021-2022	Three Year History: Actual Revenue 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Revenues 2023-2024	Proposed Budget 2024-2025
40-0-0000	Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -
40-04-4700	Monthly Receipts	$ 1,691,363	$ 1,783,330	$ 1,865,206	$ 1,750,000	$ 1,402,381	$ 1,900,500	$ 1,750,000
	Total Operating Revenue	**$ 1,691,363**	**$ 1,783,330**	**$ 1,865,206**	**$ 1,750,000**	**$ 1,402,381**	**$ 1,900,500**	**$ 1,750,000**

City of De Soto
Sales Tax Trust Fund
Expenditure Summary
November 1, 2024 thru October 31, 2025

Account Number	Account Description	Three Year History: Actual Expense 2020-2021	Three Year History: Actual Expense 2021-2022	Three Year History: Actual Expense 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Expenses 2023-2024	Proposed Budget 2024-2025
40-08-8802	Walgreens Sales Tax Rebate	$ -	$ -	$ -	$ -	$ -	$ -	$ -
40-07-7222	Library Fund (3%)	$ 50,736	$ 53,500	$ 55,956	$ 50,000	$ 42,071	$ 50,500	$ 50,000
40-09-9806	Transfer to General Fund (97%)	$ 1,640,617	$ 1,727,830	$ 1,809,250	$ 1,700,000	$ 1,360,310	$ 1,850,000	$ 1,700,000
40-09-9807	Transfer to Park Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Operating Expenses	**$ 1,691,353**	**$ 1,781,330**	**$ 1,865,206**	**$ 1,750,000**	**$ 1,402,381**	**$ 1,900,500**	**$ 1,750,000**

City of De Soto
Water/Sewer/WWT Fund
Revenue Summary
November 1, 2024 thru October 31, 2025

Account Number	Account Description	Actual Revenue 2020-2021 (Three Year History)	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Revenues 2023-2024	Proposed Budget 2024-2025
20-0-0000	Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20-04-4101	Water Sales - Residential	$ 952,969	$ 913,159	$ 995,917	$ 1,100,000	$ 739,127	$ 1,100,000	$ 1,100,000
20-04-4102	Water Sales - Commercial	$ 279,283	$ 381,341	$ 348,900	$ 350,000	$ 240,840	$ 350,000	$ 350,000
20-04-4103	Water Sales - Tax Free	$ 57,172	$ 77,000	$ 111,787	$ 100,000	$ 41,768	$ 100,000	$ 100,000
20-04-4105	Sewer Sales	$ 632,675	$ 665,576	$ 694,141	$ 685,000	$ 506,154	$ 685,000	$ 685,000
20-04-4106	Connection/Disconnection Fee	$ 18,400	$ 17,357	$ 14,596	$ 18,000	$ 11,776	$ 18,000	$ 18,000
20-04-4107	Penalties	$ 45,003	$ 48,434	$ 47,148	$ 50,000	$ 33,352	$ 50,000	$ 50,000
20-04-4108	Water Taps	$ 9,500	$ 19,000	$ 13,000	$ 20,000	$ 6,000	$ 20,000	$ 20,000
20-04-4109	Sewer Taps	$ 9,500	$ 19,000	$ 13,000	$ 20,000	$ 6,000	$ 20,000	$ 20,000
20-04-4111	Bad Check Fees	$ -	$ 20	$ 20	$ -	$ -	$ -	$ -
20-04-4120	Antenna Site Lease	$ 27,376	$ -	$ -	$ -	$ 31,482	$ 31,482	$ -
20-04-4603	EDC Grants	$ -	$ -	$ 211,250	$ 250,000	$ -	$ 500,000	$ 250,000
20-04-4606	DNR Grants	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,000,000
20-04-4608	CDBG Reimbursement-State	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20-04-4609	Division of Energy - Upgrades	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20-04-4610	ARPA Grant Transfer - Fine Screen	$ -	$ -	$ -	$ -	$ -	$ -	$ 187,028
20-04-4802	Interest on Investments	$ 25,105	$ -	$ 118,981	$ -	$ -	$ -	$ -
20-04-4803	Interest on Bank Account	$ 3,881	$ 10,338	$ 73,765	$ 75,000	$ 113,432	$ 150,000	$ 100,000
20-04-4804	Miscellaneous Income	$ 10,439	$ 4,690	$ -	$ 50,000	$ 12,419	$ 50,000	$ 50,000
20-04-4821	Surplus Equipment Sale	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Operating Revenue	**$ 2,071,302**	**$ 2,155,914**	**$ 2,642,505**	**$ 2,718,000**	**$ 1,742,349**	**$ 3,074,482**	**$ 3,930,028**
	Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Totals	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Total Operating Revenue	**$ 2,071,302**	**$ 2,155,914**	**$ 2,642,505**	**$ 2,718,000**	**$ 1,742,349**	**$ 3,074,482**	**$ 3,930,028**
	Reserves Added/Used	$ (89,693)	$ (70,879)	$ 63,389	$ 22,624	-	$ (208,070)	$ (713,107)
	Fund Balance	$ 2,004,867	$ 1,933,988	$ 1,997,377	$ 2,020,001	-	$ 1,789,307	$ 1,076,200

City of De Soto
Water/Sewer/WWT Fund
Department Summary
November 1, 2024 thru October 31, 2025

Department	Three Year History: Actual Expense 2020-2021	Actual Expense 2021-2022	Actual Expense 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Expenses 2023-2024	Proposed Budget 2024-2025
Water	$ 741,860	$ 737,127	$ 908,267	$ 789,520	$ 645,589	$ 816,376	$ 864,459
Sewer	$ 489,148	$ 475,179	$ 514,383	$ 544,649	$ 433,994	$ 567,533	$ 585,252
Wastewater	$ 290,378	$ 310,119	$ 251,271	$ 294,044	$ 211,344	$ 255,893	$ 293,961
Capital	$ 640,754	$ 711,354	$ 933,731	$ 1,067,163	$ 758,650	$ 1,642,751	$ 2,899,463
Total General Fund Expenditures	**$ 2,162,141**	**$ 2,233,778**	**$ 2,607,653**	**$ 2,695,376**	**$ 2,049,577**	**$ 3,282,552**	**$ 4,643,135**

City of De Soto
Water Fund Expenditures
November 1, 2024 thru October 31, 2025

		Three Year History						
Account Number	**Account Description**	**Actual Expense 2020-2021**	**Actual Expense 2021-2022**	**Actual Expense 2022-2023**	**Budget 2023-2024**	**Totals Through 7/31/2024**	**Estimated Expenses 2023-2024**	**Proposed Budget 2024-2025**
20-55-5101	Regular Salary	$ 278,001	$ 275,180	$ 254,037	$ 292,797	$ 231,848	$ 292,797	$ 326,200
20-55-5102	Salary - Overtime	$ 2,886	$ 576	$ 7,046	$ 6,000	$ 5,073	$ 6,000	$ 6,000
20-55-5105	Weekend Duty	$ 1,006	$ -	$ -	$ -	$ -	$ -	$ -
20-55-5106	FICA	$ 21,544	$ 21,047	$ 20,081	$ 22,399	$ 17,710	$ 22,399	$ 24,954
20-55-5107	Group Employee Insurance	$ 57,776	$ 60,129	$ 56,795	$ 74,713	$ 42,990	$ 65,000	$ 80,669
20-55-5110	Unemployment Comp	$ 818	$ 716	$ -	$ 861	$ -	$ 861	$ 861
20-55-5112	Retirement	$ 35,829	$ 33,481	$ 24,633	$ 32,500	$ 21,955	$ 32,500	$ 33,925
20-55-5113	Safety Stipend	$ 7,499	$ 7,228	$ 8,349	$ 8,500	$ -	$ 9,080	$ 9,500
20-55-7201	Utilities	$ 62,835	$ 61,694	$ 88,227	$ 60,000	$ 53,316	$ 60,000	$ 60,000
20-55-7202	Telephone	$ 22,263	$ 23,779	$ 19,784	$ 20,000	$ 23,067	$ 25,000	$ 20,000
20-55-7203	Printing (Water Bills)	$ 5,109	$ 4,899	$ 4,174	$ 5,000	$ 2,747	$ 5,000	$ 5,000
20-55-7204	Postage	$ 13,352	$ 10,359	$ 11,504	$ 15,000	$ 8,763	$ 15,000	$ 15,000
20-55-7205	Travel & Training	$ 126	$ 687	$ 1,638	$ 100	$ 478	$ 500	$ 500
20-55-7206	Legal Public Notices	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20-55-7209	Building Maintenance	$ 2,499	$ 5,151	$ 5,815	$ 2,500	$ 2,657	$ 3,000	$ 2,500
20-55-7210	Equipment/Vehicle Maintenance	$ 32,301	$ 19,591	$ 23,535	$ 25,000	$ 20,886	$ 25,000	$ 25,000
20-55-7212	Bank Fees	$ 3,728	$ 7,745	$ 8,530	$ 7,500	$ 5,197	$ 7,500	$ 7,500
20-55-7216	Audit Fees	$ 7,280	$ 5,470	$ 5,846	$ 5,500	$ 6,686	$ 6,686	$ 5,500
20-55-7217	Professional Fees	$ 1,319	$ 1,286	$ 1,400	$ 2,500	$ 873	$ 2,500	$ 2,500
20-55-7218	Rent	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 2,250	$ 3,000	$ 3,000
20-55-7219	System Maintenance	$ 75,123	$ 72,787	$ 206,135	$ 75,000	$ 76,278	$ 95,000	$ 75,000
20-55-7220	Recording Fees - Liens	$ 971	$ 558	$ 576	$ 1,500	$ 512	$ 1,500	$ 1,500
20-55-7224	Mowing Contract	$ 4,111	$ 3,781	$ 3,761	$ 4,000	$ 2,999	$ 4,000	$ 4,000
20-55-7227	Association Dues/Subsciptions	$ -	$ -	$ -	$ -	$ -	$ -	$ 200
20-55-7229	Miscellaneous	$ 62	$ 51	$ 1,020	$ 500	$ 101	$ 500	$ 500
20-55-7231	Insurance	$ 55,000	$ 60,000	$ 75,000	$ 70,000	$ 70,000	$ 70,000	$ 80,000
20-55-7233	Immunization & Physicals	$ 662	$ 870	$ 2,370	$ 750	$ 880	$ 750	$ 750
20-55-7235	Computer Maintenance	$ 4,476	$ 7,302	$ 10,185	$ 5,000	$ 7,181	$ 5,000	$ 5,000
20-55-7250	Ordinance Codification	$ -	$ -	$ -	$ 300	$ -	$ 300	$ 300
20-55-7285	Cell Phones	$ 3,546	$ 3,471	$ 4,485	$ 4,000	$ 1,796	$ 4,000	$ 4,000
20-55-7286	ESRI	$ 404	$ -	$ -	$ 500	$ -	$ 500	$ 500
20-55-7292	Water Sample Testing Fee	$ 1,023	$ 1,478	$ 1,499	$ 1,500	$ 313	$ 1,500	$ 1,500
20-55-7293	Water Tower/Reservoir Inspections	$ -	$ 4,498	$ -	$ 6,000	$ -	$ -	$ 6,000
20-55-7301	Office Supplies	$ 244	$ 376	$ 788	$ 1,000	$ 271	$ 1,000	$ 1,000
20-55-7303	Fuel & Oil	$ 14,455	$ 16,694	$ 18,430	$ 15,000	$ 12,573	$ 15,000	$ 15,000
20-55-7304	Dept. Supplies	$ 3,469	$ 2,285	$ 5,774	$ 3,500	$ 1,678	$ 3,500	$ 3,500
20-55-7306	Clothing	$ 2,403	$ 1,337	$ 1,698	$ 1,000	$ 1,776	$ 2,000	$ 1,000
20-55-7311	Chlorine Supplies	$ 14,702	$ 18,166	$ 30,622	$ 15,000	$ 20,830	$ 28,000	$ 35,000
20-55-7325	Safety Equipment	$ 897	$ 896	$ 1,153	$ 1,000	$ 1,027	$ 1,027	$ 1,000

City of De Soto
Water Fund Expenditures Continued
November 1, 2024 thru October 31, 2025

Account Number	Account Description	Three Year History Actual Expense 2020-2021	Actual Expense 2021-2022	Actual Expense 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Expenses 2023-2024	Proposed Budget 2024-2025
20-55-7326	Fire Extinguishers	$ 1,142	$ 557	$ 269	$ 100	$ -	$ 100	$ 100
20-55-7401	Furniture & Equipment	$ -	$ -	$ 110	$ -	$ 876	$ 876	$ -
20-55-7500	Principal Payment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20-55-7501	Interest Payment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20-55-7502	Bond Agent Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Operating Expenses	**$ 741,860**	**$ 737,127**	**$ 908,267**	**$ 789,520**	**$ 645,589**	**$ 816,376**	**$ 864,459**

City of De Soto
Sewer Fund Expenditures
November 1, 2024 thru October 31, 2025

Account Number	Account Description	Three Year History: Actual Expense 2020-2021	Three Year History: Actual Expense 2021-2022	Three Year History: Actual Expense 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Expenses 2023-2024	Proposed Budget 2024-2025
20-60-5101	Regular Salary	$ 253,351	$ 249,343	$ 255,349	$ 292,797	$ 232,686	$ 292,797	$ 313,272
20-60-5102	Salary - Overtime	$ 166	$ 93	$ -	$ 500	$ 109	$ 500	$ -
20-60-5105	Weekend Duty	$ 190	$ -	$ -	$ -	$ -	$ -	$ -
20-60-5106	FICA	$ 19,453	$ 19,098	$ 19,777	$ 20,308	$ 17,499	$ 20,308	$ 23,965
20-60-5107	Group Employee Insurance	$ 51,083	$ 53,164	$ 54,580	$ 72,324	$ 41,382	$ 60,000	$ 76,778
20-60-5110	Unemployment Comp	$ -	$ -	$ -	$ 757	$ -	$ 757	$ 757
20-60-5112	Retirement	$ 32,300	$ 30,024	$ 24,262	$ 30,263	$ 21,734	$ 30,263	$ 32,580
20-60-5113	Safety Stipend	$ 6,687	$ 6,416	$ 8,332	$ 9,400	$ -	$ 9,080	$ 9,400
20-60-7201	Utilities	$ 20,945	$ 20,529	$ 29,472	$ 18,000	$ 18,032	$ 25,000	$ 18,000
20-60-7202	Telephone	$ 10,698	$ 11,225	$ 9,956	$ 10,000	$ 11,519	$ 18,000	$ 10,000
20-60-7203	Printing	$ 1,693	$ 1,562	$ 1,391	$ 2,000	$ 916	$ 1,500	$ 2,000
20-60-7204	Postage	$ 4,767	$ 3,533	$ 4,201	$ 5,000	$ 3,304	$ 5,000	$ 5,000
20-60-7205	Travel & Training	$ 42	$ 92	$ 326	$ 500	$ 96	$ 500	$ 500
20-60-7206	Legal Public Notices	$ -	$ -	$ -	$ 100	$ -	$ -	$ 100
20-60-7209	Building Maintenance	$ 1,059	$ 1,717	$ 1,931	$ 800	$ 827	$ 900	$ 800
20-60-7210	Equipment/Vehicle Maintenance	$ 17,689	$ 10,603	$ 11,914	$ 10,000	$ 10,090	$ 12,000	$ 10,000
20-60-7212	Banking Fees	$ 3,728	$ 6,145	$ 5,577	$ 6,000	$ 2,481	$ 4,000	$ 6,000
20-60-7216	Audit Fees	$ 2,427	$ 1,823	$ 1,949	$ 2,500	$ 2,229	$ 2,229	$ 2,500
20-60-7217	Professional Fees	$ 440	$ 429	$ 467	$ 500	$ 291	$ 500	$ 500
20-60-7218	Rent	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 2,250	$ 3,000	$ 3,000
20-60-7219	System Maintenance	$ 19,991	$ 13,360	$ 34,609	$ 15,000	$ 27,226	$ 35,000	$ 15,000
20-60-7220	Recording Fees	$ 324	$ 210	$ 192	$ 600	$ 195	$ 600	$ 600
20-60-7224	Mowing Contract	$ 599	$ 619	$ 626	$ 750	$ 540	$ 750	$ 750
20-60-7227	Association Dues/Subsciptions	$ -	$ -	$ -	$ -		$ -	$ 200
20-60-7229	Miscellaneous	$ 19	$ 17	$ 7	$ 100	$ 4	$ 100	$ 100
20-60-7231	Insurance	$ 27,500	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 40,000
20-60-7233	Immunization & Physicals	$ 169	$ 290	$ 751	$ 300	$ 293	$ 300	$ 300
20-60-7235	Computer Maintenance	$ 1,501	$ 3,268	$ 4,412	$ 2,500	$ 3,294	$ 4,000	$ 2,500
20-60-7285	Cell Phones	$ 1,256	$ 1,167	$ 1,751	$ 1,500	$ 606	$ 1,500	$ 1,500
20-60-7301	Office Supplies	$ 83	$ 107	$ 547	$ 250	$ 190	$ 250	$ 250
20-60-7303	Fuel & Oil	$ 4,818	$ 5,565	$ 6,143	$ 5,000	$ 4,191	$ 5,000	$ 5,000
20-60-7304	Dept. Supplies	$ 1,625	$ 826	$ 1,712	$ 1,500	$ 755	$ 1,500	$ 1,500
20-60-7306	Clothing	$ 798	$ 470	$ 566	$ 800	$ 634	$ 800	$ 800
20-60-7310	Sewer Chemicals	$ 67	$ -	$ -	$ 200	$ -	$ -	$ 200
20-60-7325	Safety Equipment	$ 299	$ 299	$ 384	$ 500	$ 329	$ 500	$ 500
20-60-7326	Fire Extinguishers	$ 381	$ 186	$ 90	$ 400	$ -	$ 400	$ 400
20-60-7401	Furniture & Equipment	$ -	$ -	$ 110	$ 500	$ 292	$ 500	$ 500
	Total Operating Expenses	**$ 489,148**	**$ 475,179**	**$ 514,383**	**$ 544,649**	**$ 433,994**	**$ 567,533**	**$ 585,252**

City of De Soto
Wastewater Treatment Fund Expenditures
November 1, 2024 thru October 31, 2025

		Three Year History						
Account Number	**Account Description**	**Actual Expense 2020-2021**	**Actual Expense 2021-2022**	**Actual Expense 2022-2023**	**Budget 2023-2024**	**Totals Through 7/31/2024**	**Estimated Expenses 2023-2024**	**Proposed Budget 2024-2025**
20-68-5101	Salaries	$ 63,633	$ 65,284	$ 64,435	$ 59,625	$ 48,564	$ 59,625	$ 74,401
20-68-5102	Overtime	$ 69	$ 372	$ 1,007	$ 500	$ 1,700	$ 2,000	$ -
20-68-5106	FICA	$ 4,458	$ 4,834	$ 5,180	$ 4,561	$ 3,845	$ 4,561	$ 5,692
20-68-5107	Group Employee Insurance	$ 11,318	$ 10,607	$ 12,653	$ 15,090	$ 7,964	$ 15,090	$ 15,580
20-68-5110	Unemployment Comp	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20-68-5112	Retirement	$ 8,394	$ 6,337	$ 7,124	$ 6,618	$ 5,353	$ 6,618	$ 7,738
20-68-5113	Safety Stipend	$ 1,299	$ 1,299	$ 2,274	$ 1,800	$ -	$ 1,949	$ 2,000
20-68-7201	Utilities	$ 50,691	$ 49,049	$ 64,190	$ 45,000	$ 37,591	$ 45,000	$ 45,000
20-68-7202	Telephone	$ 1,751	$ 2,302	$ 1,682	$ 2,000	$ 3,040	$ 5,500	$ 2,000
20-68-7204	Postage	$ 1,335	$ 1,542	$ 274	$ 2,500	$ 291	$ 500	$ 2,500
20-68-7205	Travel & Training	$ 545	$ 795	$ 2,193	$ 500	$ 375	$ 500	$ 500
20-68-7209	Building Maintenance	$ 3,097	$ 7,101	$ 7,093	$ 2,000	$ 2,161	$ 2,500	$ 2,000
20-68-7210	Equipment Maintenance	$ 36,660	$ 52,957	$ 32,593	$ 35,000	$ 15,723	$ 20,000	$ 35,000
20-68-7217	Professional Services	$ -	$ -	$ -	$ -	$ 5,051	$ 6,457	$ -
20-68-7224	Mowing Contract	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20-68-7227	Association Dues/Subscriptions	$ -	$ -	$ -	$ -	$ -	$ -	$ 200
20-68-7229	Miscellaneous	$ -	$ -	$ -	$ 100	$ -	$ -	$ 100
20-68-7231	Insurance	$ 27,000	$ 30,000	$ 30,000	$ 30,000	$ 30,656	$ 30,656	$ 40,000
20-68-7233	Immunization & Physicals	$ -	$ -	$ -	$ 150	$ -	$ -	$ 150
20-68-7235	Computer Maintenance	$ 1,561	$ 2,513	$ 3,550	$ 2,000	$ 2,000	$ 2,000	$ 2,000
20-68-7285	Cell Phones	$ 1,048	$ 992	$ 1,040	$ 1,500	$ 332	$ 500	$ 1,500
20-68-7299	Sludge Disposal	$ 62,137	$ 60,000	$ 34	$ 70,000	$ 32,337	$ 32,337	$ 35,000
20-68-7301	Office Supplies	$ 67	$ 332	$ -	$ 100	$ -	$ 100	$ 100
20-68-7303	Fuel & Oil	$ 1,419	$ 1,453	$ 1,507	$ 3,000	$ 1,124	$ 3,000	$ 3,000
20-68-7304	Dept. Supplies	$ 512	$ 1,025	$ 1,975	$ 500	$ 118	$ 500	$ 500
20-68-7306	Clothing	$ 210	$ -	$ 110	$ 400	$ -	$ -	$ 400
20-68-7307	Lab Testing & Supplies	$ 9,364	$ 10,638	$ 11,618	$ 7,500	$ 12,355	$ 15,000	$ 15,000
20-68-7310	Chemicals	$ 3,809	$ 686	$ 739	$ 3,500	$ 764	$ 1,500	$ 3,500
20-68-7325	Safety Equipment	$ -	$ -	$ -	$ 100	$ -	$ -	$ 100
20-68-7401	Furniture & Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Operating Expenses	**$ 290,378**	**$ 310,119**	**$ 251,271**	**$ 294,044**	**$ 211,344**	**$ 255,893**	**$ 293,961**

City of De Soto
Water/Sewer Capital Improvement Fund Expenditures
November 1, 2024 thru October 31, 2025

Account Number	Account Description	Three Year History: Actual Expense 2020-2021	Actual Expense 2021-2022	Actual Expense 2022-2023	Budget 2023-2024	Totals Through 7/31/2024	Estimated Expenses 2023-2024	Proposed Budget 2024-2025
24-07-7217	Professional Services	$ -	$ -	$ -	$ -		$ -	$ -
24-07-7254	Contingency	$ -	$ -	$ -	$ -		$ -	$ -
24-08-7405	Bld./Auto Damage Contingency	$ -	$ -	$ -	$ -		$ -	$ -
24-08-7746	Waterline - Creek Crossing @ Kelley	$ -	$ -	$ -	$ -		$ -	$ -
24-08-7750	2018 Sewer Lining - EDC	$ -	$ -	$ -	$ -		$ -	$ -
24-08-7751	City Wide Smoke Testing	$ 6,961	$ -	$ -	$ -		$ -	$ -
24-08-7752	Fine Screen Building (EDC Grant)	$ 28,763	$ -	$ -	$ 250,000	$ 44,482	$ 555,000	$ 187,028
24-08-7753	CDBG Sewer Grants	$ -	$ 9,077	$ 215,341	$ -	$ -	$ -	$ 250,000
24-08-7754	City Wide Water Main Replace-DNR Grant	$ -	$ -	$ -	$ -	$ 76,110	$ 225,902	$ -
24-08-7755	Elm to Lake Street Waterline Project	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,000,000
24-08-7800	Water Dept.	$ 92,902	$ 94,463	$ 14,001	$ 97,539	$ 33,161	$ 40,116	$ 41,299
24-08-7850	Sewer Dept.	$ 29,248	$ -	$ 78,795	$ 37,000	$ 38,109	$ 38,109	$ 35,000
24-08-7900	Wastewater Treatment	$ 4,257	$ 121,567	$ 146,969	$ 204,000	$ 152,024	$ 305,000	$ 1,170,000
24-08-8000	Public Works Building	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24-08-8001	Interest Payment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24-08-8004	Boyd St Water Tower/Water Line Project	$ 292,345	$ 292,345	$ 292,345	$ 292,345	$ 292,345	$ 292,345	$ 135,807
24-08-8005	Water Meter Reading System	$ 128,301	$ 128,301	$ 128,301	$ 128,301	$ 114,796	$ 128,301	$ -
24-08-8006	Sewer Line Relocate-Fountain City Road	$ 42,732	$ 42,732	$ 42,732	$ 42,732	$ -	$ 42,732	$ 65,082
24-08-8008	Energy Loan-Public Works	$ 15,246	$ 22,869	$ 15,246	$ 15,246	$ 7,623	$ 15,246	$ 15,246
	Total Operating Expenses	**$ 640,754**	**$ 711,354**	**$ 933,731**	**$ 1,067,163**	**$ 758,650**	**$ 1,642,751**	**$ 2,899,463**

City of De Soto
Refuse Fund
Revenue Summary
November 1, 2024 thru October 31, 2025

Account Number	Account Description	Actual Revenue 2020-2021 (Three Year History)	Actual Revenue 2021-2022 (Three Year History)	Actual Revenue 2022-2023 (Three Year History)	Budget 2023-2024	Totals Through 7/31/2024	Estimated Revenues 2023-2024	Proposed Budget 2024-2025
27-0-0000	Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27-04-4175	Refuse Collections (receivable)	$ 401,236	$ 425,596	$ 453,405	$ 450,000	$ 355,821	$ 475,000	$ 475,000
	Total Operating Revenue	**$ 401,236**	**$ 425,596**	**$ 453,405**	**$ 450,000**	**$ 355,821**	**$ 475,000**	**$ 475,000**

City of De Soto
Refuse Fund
Expenditure Summary
November 1, 2024 thru October 31, 2025

Account Number	Account Description	Actual Expense 2020-2021 (Three Year History)	Actual Expense 2021-2022 (Three Year History)	Actual Expense 2022-2023 (Three Year History)	Budget 2023-2024	Totals Through 7/31/2024	Estimated Expenses 2023-2024	Proposed Budget 2024-2025
27-07-7240	Refuse Service	$ 423,167	$ 427,499	$ 455,934	$ 425,000	$ 392,173	$ 500,000	$ 475,000
	Total Operating Expenses	**$ 423,167**	**$ 427,499**	**$ 455,934**	**$ 425,000**	**$ 392,173**	**$ 500,000**	**$ 475,000**

City of De Soto
Capital Improvement 1/2 Cent Sales Tax Fund
Expenditure Summary Descriptions
November 1, 2024 thru October 31, 2025

Administration Request Description	Dept Head Request 2024-2025	Approved Amount 2024-2025
Current City Hall Reconfiguration	$ 150,000	$ 150,000
Demo - 120 N 2nd Street	$ 100,000	$ 100,000
New Truck - Building Inspector	$ 40,000	$ 40,000
Server - Disaster Preperation	$ 7,500	$ 7,500
City Cemetary Camera Project	$ 6,244	$ 6,244
iPad Pro - Building Inspector	$ 1,500	$ 1,500
New Computer (2)	$ 1,840	$ 1,840
Total Administration Capital (44-08-7501)	**$ 307,084**	**$ 307,084**

Fire Department Request Description	Dept Head Request 2024-2025	Approved Amount 2024-2025
Turnout Gear ~~(14 sets)~~ (8 sets)	$ 77,024	$ 45,000
Water & Ice Rescue Equipment	$ 6,000	$ 6,000
Headsets (Truck 5710 & 5714)	$ 1,000	$ 1,000
Elkhurt Nozzels & Key Hose	$ 19,318	$ 19,318
Survivor Streamlight	$ 4,717	$ 4,717
Cairns Fire Helmets (5)	$ 1,963	$ 1,963
MSA Medium Size Mask (5)	$ 2,100	$ 2,100
Pro tech Fire Gloves (10 pair)	$ 790	$ 790
MSA Gas Detector & Calibration Station	$ 8,663	$ 8,663
Mobile Hose Dryer	$ 1,000	$ 1,000
Skid Unit Configurator	$ 15,000	$ 15,000
Feniex Quantum Rocker Panel LED Light (2)	$ 898	$ 898
Tile/Carpet for Living Areas	$ 15,000	$ 15,000
Firehouse Paging System	$ 13,000	$ 13,000
~~Truck~~	~~$ 70,000~~	$ -
Holmatro Battery Powered Rescue Tools	$ 71,142	$ 71,142
Battery Cut Saw (3)	$ 2,700	$ 2,700
~~Refrigerator~~	~~$ 3,000~~	$ -
3" Double Jacket Hose	$ 3,110	$ 3,110
2.5" Double Jacket Hose	$ 1,912	$ 1,912
SCBA Quick Connects	$ 23,883	$ 23,883
Refurbish 5714	$ 196,420	$ 196,420
Computer (2)	$ 1,838	$ 1,838
Computer Monitors (2)	$ 220	$ 220
Total Fire Department Capital (44-08-7502)	**$ 540,697**	**$ 435,674**

City of De Soto
Capital Improvement 1/2 Cent Sales Tax Fund
Expenditure Summary Descriptions
November 1, 2024 thru October 31, 2025

Police Department Request Description	Dept Head Request 2024-2025	Approved Amount 2024-2025
Police Vehicles (3)	$ 140,000	$ 140,000
Police Car Graphics (3)	$ 2,200	$ 2,200
Equipment for New Patrol Cars (3)	$ 10,000	$ 10,000
Tablets (3)	$ 9,000	$ 9,000
Axon Tasers (12)	$ 50,821	$ 50,821
Computer for 911 & Evidence	$ 1,838	$ 1,838
Toughbooks for police cars (10)	$ 31,922	$ 31,922
Desktop Docking Stations (2)	$ 1,000	$ 1,000
Printer Scanner-Squad Room	$ 500	$ 500
Monitors (4)	$ 400	$ 400
Total Police Department Capital (44-08-7503)	**$ 247,682**	**$ 247,682**
Code/Animal Control/Kennel Department	**Dept Head Request 2024-2025**	**Approved Amount 2024-2025**
Kennel Expansion	$ 50,000	$ 50,000
Total Code/Animal Control/Kennel Department Capital	**$ 50,000**	**$ 50,000**
Street Department Request Description	**Dept Head Request 2024-2025**	**Approved Amount 2024-2025**
F-150 4X4 (Gas)	$ 45,000	$ 45,000
F-350 4X4 (Gas)	$ 55,000	$ 55,000
Concrete Planer	$ 10,000	$ 10,000
Computers (4)	$ 3,676	$ 3,676
Wireless Access Points (2)	$ 260	$ 260
Total Street Department Capital (44-08-7508)	**$ 113,936**	**$ 113,936**
ARPA Funds	**Dept Head Request 2024-2025**	**Approved Amount 2024-2025**
Fine Screen Overage - Transfer to Water Fund	$ 352,859	$ 352,859
N 7th Street Water Line Project	$ 225,902	$ 225,902
Total ARPA Funds (44-08-7755)	**$ 578,761**	**$ 578,761**
Total Capital Fund	***$ 1,788,160***	***$ 1,733,137***

City of De Soto
Water/ Sewer Capital Improvement Fund
Expenditure Summary Descriptions
November 1, 2024 thru October 31, 2025

Water Fund Request Description	Dept Head Request 2024-2025	Approved Amount 2024-2025
Replace Roof on Well #6	$ 6,000	$ 6,000
Replace Rock Road Booster House	$ 35,000	$ 35,000
~~Repair and Repaint Hillcrest Water Tower~~	~~$ 450,000~~	$ -
Battery Backup - SCADA	$ 299	$ 299
Total Water Capital (24-08-7800)	**$ 491,299**	**$ 41,299**
Sewer Department Request Description	**Dept Head Request 2024-2025**	**Approved Amount 2024-2025**
Spare Pumps for Lift Station	$ 35,000	$ 35,000
Total Sewer Department Capital (24-08-7850)	**$ 35,000**	**$ 35,000**
Wastewater Treatment Department Request Description	**Dept Head Request 2024-2025**	**Approved Amount 2024-2025**
Lab Testing Equipment	$ 20,000	$ 20,000
Clarifier Replacement	$ 1,150,000	$ 1,150,000
~~Emergency Outfall High Water Flood Pump~~	~~$ 60,000~~	$ -
Total Wastewater Treatment Department Capital (24-08-7900)	**$ 1,230,000**	**$ 1,170,000**
Water Fund Project Descriptions	**Dept Head Request 2024-2025**	**Approved Amount 2024-2025**
St. Louis Street Water Line Project (DNR Grant)	$ 1,000,000	$ 1,000,000
Fine Screen- Phase II	$ 137,028	$ 137,028
Total Water Fund Projects	**$ 1,137,028**	**$ 1,137,028**
Total Capital Fund	***$ 2,893,327***	***$ 2,383,327***

City of De Soto
Park/Stormwater Capital Improvement Fund
Expenditure Summary Descriptions
November 1, 2024 thru October 31, 2025

Park Development Request Description	Dept Head Request 2024-2025	Approved Amount 2024-2025
Basketball Courts @ Rock Road - New Concrete & Goals	$ 170,000	$ 170,000
Total Park Development (70-71-7547)	**$ 170,000**	**$ 170,000**

Stormwater Project Request Description	Dept Head Request 2024-2025	Approved Amount 2024-2025
Total Stormwater Projects (70-71-7604)	**$ -**	**$ -**

Total Capital Fund	***$ 170,000***	***$ 170,000***

CITY OF DE SOTO
PAY/CLASSIFICATION PLAN (2024-25)

PAY GRADE	JOB TITLE	PAY RANGE Annually / Hourly
101	Seasonal Worker	23,340 - 34,310 14.22 - 18.20
102	None	30,618 - 45,008 14.72 - 21.64
103	Building Maintenance/Custodian	31,658 - 46,537 15.22 - 22.37
104	None	32,698 - 48,065 15.72 - 23.11
105	Police Records Clerk Deputy City Clerk Court Clerk/Cashier Utility Clerk/Cashier Support Clerk Asst. Finance Clerk	33,738 - 49,594 16.22 - 23.84
106	Kennel Manager	34,778 - 51,123 16.72 - 24.58
107	Public Works Water Clerk/Inspector	36,400 53,508 17.50 25.73
108	Asst. Finance Director	36,858 - 54,181 17.72 - 26.05
109	Public Works Maintenance Worker Mechanic Code Enforcement Officer	37,898 - 55,709 18.22 - 26.78
110	None	39,978 - 58,767 19.22 - 28.25
111	Communications Officer	40,732 - 59,875 18.65 - 28.79 Based on 84hrs per pay period
112	Communications Supervisor	48,048 - 70,631 22.00 33.96 Based on 84hrs per pay period
113	Police Officer (Adjustments according to certifications)	51,062 - 75,061 23.38 - 36.09 Based on 84hrs per pay period
114	Corporal Detective K-9 Officer	53,747 - 79,008 25.84 - 37.98

CITY OF DE SOTO
PAY/CLASSIFICATION PLAN (2024-25)

PAY GRADE	JOB TITLE	PAY RANGE Annually / Hourly
115	Building Inspector Fire Marshal/Building Inspector Public Works Working Foreman	42,058 - 61,825 20.22 - 29.72
116	Police Sergeant	61,043 - 89,733 27.95 - 43.14 Based on 84hrs per pay period
117	Asst Public Works Director	44,138 - 64,882 21.22 - 31.19
118	Police Captain Asst. Police Chief	62,733 - 92,217 30.16 - 44.34
119	Public Works Director Fire Chief City Clerk Finance Director	55,240 - 81,203 salaried - O.T. exempt
120	Police Chief	59,500 - 87,465 Salaried O.T. exempt
None	Fulltime Firefighter	45,740 - 67,238 15.24 - 22.40 Based on 212 hrs in 28 days allows for overtime hours
None	Fulltime Fire Captain Asst. Fire Chief	49,740 - 73,118 16.57 - 24.36 Based on 212 hrs in 28 days allows for overtime hours
None	Part-Time Firefighters	None 14.00
None	Firefighter $14.00 Per Call	None
None	Police Reserve Officers	None
None	Assistant City Manager	None
None	City Manager	None

Schedule of
Property Tax Levies

Property taxes are levied at the end of August to finance the subsequent fiscal year, November 1 through October 31. Therefore the tax levy to finance a given fiscal year is based upon the assessed valuation at January 1 of the prior year.

The following table shows the City's property tax levies (per $100 of assessed valuation) for prior years and the current budgeted fiscal year:

Fiscal Year End October 31	General Fund	Park Fund	Library Fund	Total
1995	.45	.10	.20	.75
1996	.47	.11	.20	.78**
1997	.47	.11	.20	.78
1998	.47	.11	.20	.78
1999	.47	.11	.20	.78
2000	.47	.11	.20	.78
2001	.4609	.1177	.1961	.7747
2002	.4611	.1177	.1962	.7750
2003	.4611	.1177	.1962	.7750
2004	.4612	.1177	.1963	.7752
2005	.4467	.1140	.1901	.7508
2006	.4476	.1142	.1905	.7523
2007	.4274	.1090	.1819	.7183
2008	.4278	.1091	.1821	.7190
2009	.4329	.1104	.1843	.7276
2010	.4339	.1107	.1847	.7293
2011	.4339	.1107	.1847	.7293
2012	.4375	.1116	.1862	.7353
2013	.4429	.1130	.1885	.7444
2014	.4478	.1142	.1906	.7526
2015	.4464	.1139	.1900	.7503
2016	.4491	.1146	.1912	.7549
2017	.4368	.1115	.1860	.7343
2018	.4418	.1128	.1882	.7428
2019	.4376	.1117	.3500***	.8993
2020	.4376	.1117	.3500	.8993
2021	.4212	.1075	.3369	.8656
2022	.4212	.1075	.3369	.8656
2023	.4212	.1075	.3369	.8656
2024	.4212	.1075	.3369	.8656

* Increase of 11 cents per $100 assessed valuation was approved by City voters in an election held on February 5, 1991.

** Increase of 3 cents per $100 assessed valuation to recover lost revenue due to State Legislation which reclassified certain properties reducing their assessed valuation.

***Increase of $0.1618 per $100 assessed valuation was approved by City voters in an election held on April 2, 2019.

SCHEDULE OF
ASSESSED VALUATION OF TAXABLE PROPERTY

Fiscal Year	Real Property Amount *	Personal Property Amount	Merchants & Manufacturers	Grand Total Amount
1974	4,610,700	1,393,245	152,990	6,156,935
1975	5,238,310	1,255,250	154,050	6,647,610
1976	5,531,700	1,371,250	181,400	7,084,350
1977	5,881,930	1,418,340	300,385	7,600,655
1978	5,946,700	1,697,810	275,770	7,920,280
1979	6,381,820	1,732,690	255,760	8,370,270
1980	6,573,300	1,543,150	318,290	8,434,740
1981	6,667,300	1,541,130	437,330	8,645,760
1982	6,695,500	1,787,060	449,770	8,932,330
1983	6,749,100	1,788,670	640,052	9,177,822
1984	6,799,300	1,903,900	568,130	9,271,330
1985	19,279,591	5,096,096	-0-	24,375,787
1986	19,930,260	6,191,258	-0-	26,121,518
1987	22,333,111	4,500,406	-0-	26,833,517
1988	22,683,923	4,640,982	-0-	27,324,905
1989	24,507,385	5,524,371	-0-	30,031,756
1990	25,002,944	5,879,954	-0-	30,882,898
1991	25,764,819	6,271,789	-0-	32,036,608
1992	25,530,817	6,499,892	-0-	32,030,709
1993	26,345,509	6,580,353	-0-	32,925,862
1994	26,754,601	7,279,478	-0-	34,034,079
1995	26,878,394	8,635,247	-0-	35,513,641
1996	27,175,936	9,434,181	-0-	36,610,117
1997	29,836,705	10,141,883	-0-	39,978,588
1998	30,515,785	10,380,403	-0-	40,895,188
1999	30,515,785	10,279,618	-0-	42,363,545
2000	32,544,987	10,930,773	-0-	43,475,760
2001	35,588,584	11,168,034	-0-	46,756,618
2002	36,222,883	11,316,197	-0-	47,539,080
2003	37,027,344	11,488,365	-0-	48,515,709
2004	37,234,890	11,813,105	-0-	49,047,995
2005	43,487,582	13,336,469	-0-	56,824,051
2006	44,154,493	13,962,558	-0-	58,117,051
**2007	49,280,005	14,273,175	-0-	63,553,180
2008	50,301,330	14,354,620	-0-	64,655,950
2009	51,601,780	13,666,563	-0-	65,268,343
2010	52,544,140	12,543,780	-0-	65,087,920
2011	52,906,963	13,001,005	-0-	65,907,968
2012	53,081,064	12,749,130	-0-	65,830,194
2013	53,265,214	12,105,810	-0-	65,371,024
2014	52,816,023	11,993,513	-0-	64,809,536
2015	53,844,943	11,681,932	-0-	65,526,875
2016	53,938,589	13,010,878	-0-	66,949,467
2017	57,434,643	13,398,225	-0-	70,832,868
2018	57,974,249	12,286,536	-0-	70,260,785
2019	60,451,360	13,541,339	-0-	73,992,699
2020	61,404,350	13,205,071	-0-	74,609,421
2021	65,876,083	14,910,847	-0-	80,786,930
2022	67,343,903	16,355,519	-0-	83,699,422
2023	69,565,768	19,728,278	-0-	89,294,046
2024	70,810,063	19,106,640	-0-	89,916,703

* Includes Railroad and Utility Property
**Does not include Railroad and Utility Property amounts.

Current Debt Service
November 1, 2024

Park/Stormwater Fund

Bank	Project/Equipment	Acount #	Rate	Loan Amount	Yearly Payment	Maturity	Balance As of November 1st
First State Community Bank	Multi-Purpose Fields	10093991	5.02%	$ 2,700,120.00	$ 351,268.07	2/28/2033	$ 2,474,985.03
Totals					$ 351,268.07		$ 2,474,985.03

Water/Sewer Capital Fund

Bank	Project/Equipment	Acount #	Rate	Loan Amount	Yearly Payment	Maturity	Balance As of November 1st
First State Community Bank	Water Tower/Clarke St Water Line	10041478	3.25%	$ 2,492,000.00	$ 292,345.28	3/1/2025	$ 135,807.13
First State Community Bank	Fountain City Sewer Line Relocate	10056226	3.75%	$ 350,000.00	$ 42,731.68	10/19/2026	$ 65,082.43
Mo Dept of Economic Development	Energy Loan-Public Works	DPDELBZ3	2.50%	$ 133,185.00	$ 15,246.00	9/1/2026	$ 59,628.00
Totals					$ 350,322.96		$ 260,517.56

Capital Fund

Bank	Project/Equipment	Acount #	Rate	Loan Amount	Yearly Payment	Maturity	Balance As of November 1st
De Soto Rural Fire Department	Firefighter Training Facility/Shared Loan		2.65%	$ 600,314.63	$ 11,137.54	2/28/2033	
Totals					$ 11,137.54		$ -

FSCB/FS Leasing
Kevin Boren
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