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October 20, 2025

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

Re: Budget Message for Fiscal Year 2025-202

Dear Mayor and Council Members:

The recommended budget for the 2025-2026 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 2025-2026 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 2025-2026 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 $15,920,350 and expenditures to be $15,729,089. Total grant funding is projected to be approximately $4,595,000 city-wide.

2. Year-end balances (reserves) are projected to be used in the Capital ½ Cent Improvement 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 ($1,500) was approved by the Council for the 2025-2026 budget year. Employees must be employed for the entire month of November 2025 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, 2026. 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 Update**

1. Infrastructure Projects in Design Phase:
   The City is currently in the design phase for the following projects:
   - Dewitt Street Bridge Replacement
   - Miller Street Sidewalks and Resurfacing Project

2. Major Water Line Replacement Project
   The Major Water Line Replacement Project is scheduled for completion within the current

fiscal year. The Missouri Department of Natural Resources (DNR) will reimburse the City up to $1,000,000 for this project.

3. Amtrak Station Project:

The City will receive additional funding from both the State of Missouri and Jefferson County for the Amtrak Station Project. The total estimated cost of the project is $2,000,000, with reimbursement of up to $1,000,000 from the State and $500,000 from Jefferson County.

**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 fiscal year includes payments on the following obligations:

- Public Works Energy Loan
- Multi-Purpose Fields at the De Soto Athletic Complex
- Firefighter Training Facility – This project is financed through a shared loan agreement between the City and 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,

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

**City of De Soto**
**All Funds Revenue Summary**
**November 1, 2025 thru October 31, 2026**

| Fund | Three Year History: Actual Revenue 2021-2022 | Actual Revenue 2022-2023 | Actual Revenue 2023-2024 | Budget 2024-2025 | Totals Through 7/31/2025 | Estimated Revenues 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|---|---|---|---|
| General Fund | $ 5,129,918 | $ 5,646,844 | $ 5,733,547 | $ 3,472,400 | $ 3,104,961 | $ 4,050,241 | $ 3,874,350 |
| Park/Stormwater Fund | $ 1,297,074 | $ 1,344,930 | $ 1,338,014 | $ 1,830,700 | $ 821,056 | $ 1,720,720 | $ 1,285,000 |
| Capital Improvement .5 Cent Sales Tax Fund | $ 1,578,035 | $ 1,093,565 | $ 1,715,128 | $ 2,470,000 | $ 859,410 | $ 1,163,271 | $ 2,545,000 |
| Special Police Training Fund | $ 996 | $ 1,332 | $ 620 | $ 1,000 | $ 3,818 | $ 500 | $ 1,000 |
| County .5 Cent Sales Tax Fund | $ 244,507 | $ 1,101,470 | $ 1,042,683 | $ 2,127,000 | $ 1,108,110 | $ 1,642,484 | $ 1,920,000 |
| Sales Tax Trust Fund | $ 1,783,330 | $ 1,865,206 | $ 1,918,639 | $ 1,750,000 | $ 1,486,058 | $ 1,981,411 | $ 1,900,000 |
| Water/Sewer/WWT Fund | $ 2,155,914 | $ 2,642,505 | $ 2,891,081 | $ 3,930,028 | $ 2,183,579 | $ 3,109,321 | $ 3,910,000 |
| Refuse Fund | $ 425,596 | $ 453,405 | $ 487,858 | $ 475,000 | $ 363,044 | $ 484,058 | $ 485,000 |
| **Total Revenue** | **$ 12,615,371** | **$ 14,149,257** | **$ 15,127,570** | **$ 16,056,128** | **$ 9,930,035** | **$ 14,152,006** | **$ 15,920,350** |

**City of De Soto**
**All Funds Expense Summary**
**November 1, 2025 thru October 31, 2026**

| Fund | Three Year History: Actual Expense 2021-2022 | Actual Expense 2022-2023 | Actual Expense 2023-2024 | Budget 2024-2025 | Totals Through 7/31/2025 | Estimated Expenses 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|---|---|---|---|
| General Fund | $ 3,885,964 | $ 4,024,049 | $ 4,576,569 | $ 5,132,579 | $ 3,470,341 | $ 4,786,953 | $ 5,570,108 |
| Park/Stormwater Fund | $ 662,307 | $ 1,812,528 | $ 2,485,777 | $ 937,164 | $ 1,079,856 | $ 1,167,280 | $ 1,121,913 |
| Capital Improvement .5 Cent Sales Tax Fund | $ 463,884 | $ 1,123,585 | $ 1,173,024 | $ 3,759,637 | $ 1,298,941 | $ 1,562,634 | $ 3,565,069 |
| Special Police Training Fund | $ - | $ 4,750 | $ 500 | $ 500 | $ - | $ 6,090 | $ 3,000 |
| County .5 Cent Sales Tax Fund | $ 280,541 | $ 1,127,289 | $ 650,569 | $ 1,795,000 | $ 1,071,494 | $ 1,914,267 | $ 1,810,000 |
| Sales Tax Trust Fund | $ 1,781,330 | $ 1,865,206 | $ 1,918,639 | $ 50,000 | $ 44,582 | $ 59,442 | $ 50,000 |
| Water/Sewer/WWT Fund | $ 2,233,778 | $ 2,607,653 | $ 3,152,678 | $ 4,643,135 | $ 3,253,288 | $ 4,360,565 | $ 3,123,999 |
| Refuse Fund | $ 427,499 | $ 455,934 | $ 513,100 | $ 475,000 | $ 362,504 | $ 483,339 | $ 485,000 |
| **Total Expenses** | **$ 9,735,302** | **$ 13,020,994** | **$ 14,470,857** | **$ 16,793,015** | **$ 10,581,007** | **$ 14,340,569** | **$ 15,729,089** |

**City of De Soto**
**All Funds Summary**
**November 1, 2025 thru October 31, 2026**

| General Fund | Revenues | Employee Expenses | Operating Expenses | Debt Services | Capital | Total Expenses | Net |
|---|---|---|---|---|---|---|---|
| General Fund (All Departments) | $ 5,724,350 | $ - | $ - | $ - | $ - | $ - | $ 5,724,350 |
| City Council | $ - | $ 4,400 | $ 950 | $ - | $ - | $ 5,350 | $ (5,350) |
| Court | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Administration | $ - | $ 307,691 | $ 712,761 | $ - | $ - | $ 1,020,452 | $ (1,020,452) |
| Fire | $ - | $ 847,543 | $ 160,250 | $ - | $ - | $ 1,007,793 | $ (1,007,793) |
| Police | $ - | $ 1,683,750 | $ 194,650 | $ - | $ - | $ 1,878,400 | $ (1,878,400) |
| Communications | $ - | $ 471,060 | $ 87,800 | $ - | $ - | $ 558,860 | $ (558,860) |
| Code/Animal Control | $ - | $ 107,816 | $ 33,550 | $ - | $ - | $ 141,366 | $ (141,366) |
| Street | $ - | $ 364,641 | $ 341,250 | $ - | $ - | $ 705,891 | $ (705,891) |
| Custodial | $ - | $ 13,762 | $ 41,050 | $ - | $ - | $ 54,812 | $ (54,812) |
| Building | $ - | $ 84,134 | $ 113,050 | $ - | $ - | $ 197,184 | $ (197,184) |
| **Totals** | **$ 5,724,350** | **$ 3,884,797** | **$ 1,685,311** | **$ -** | **$ -** | **$ 5,570,108** | **$ 154,242** |

| | |
|---|---|
| Estimated Fund Balance 10/31/2025 | $ 8,529,081 |
| **Estimated Fund Balance 10/31/2026** | **$ 8,683,323** |

| Park/Storm Water Fund | Revenues | Employee Expenses | Operating Expenses | Debt Services | Capital | Total Expenses | Net |
|---|---|---|---|---|---|---|---|
| Parks/Stormwater | $ 1,035,000 | $ 87,470 | $ 274,100 | $ 351,268 | $ 155,075 | $ 867,913 | $ 167,087 |
| Grants | $ 250,000 | $ - | $ - | | $ 254,000 | $ 254,000 | $ (4,000) |
| | | | | | | | |
| **Totals** | **$ 1,285,000** | **$ 87,470** | **$ 274,100** | **$ 351,268** | **$ 409,075** | **$ 1,121,913** | **$ 163,087** |

| | |
|---|---|
| Estimated Fund Balance 10/31/2025 | $ 808,161 |
| **Estimated Fund Balance 10/31/2026** | **$ 1,058,718** |

| Capital 1/2 Cent Improvement Tax Fund | Revenues | Employee Expenses | Operating Expenses | Debt Services | Capital | Total Expenses | Net |
|---|---|---|---|---|---|---|---|
| | $ 2,545,000 | $ - | $ 15,000 | $ 11,500 | $ 3,538,569 | $ 3,565,069 | $ (1,020,069) |
| **Totals** | **$ 2,545,000** | **$ -** | **$ 15,000** | **$ 11,500** | **$ 3,538,569** | **$ 3,565,069** | **$ (1,020,069)** |

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| Estimated Fund Balance 10/31/2025 | $ 4,557,329 |
| **Estimated Fund Balance 10/31/2026** | **$ 3,537,260** |

**City of De Soto**
**All Funds Summary Continued**
**November 1, 2025 thru October 31, 2026**

| Special Police Training Fund | Revenues | Employee Expenses | Operating Expenses | Debt Services | Capital | Total Expenses | Net |
|---|---|---|---|---|---|---|---|
| | $ 1,000 | $ - | $ 3,000 | $ - | $ - | $ 3,000 | $ (2,000) |
| **Totals** | **$ 1,000** | **$ -** | **$ 3,000** | **$ -** | **$ -** | **$ 3,000** | **$ (2,000)** |

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| Estimated Fund Balance 10/31/2025 | $ 16,596 |
| **Estimated Fund Balance 10/31/2026** | **$ 14,596** |

| County 1/2 Cent Road Tax Fund | Revenues | Employee Expenses | Operating Expenses | Debt Services | Capital | Total Expenses | Net |
|---|---|---|---|---|---|---|---|
| | $ 1,920,000 | $ - | $ 1,810,000 | $ - | $ - | $ 1,810,000 | $ 110,000 |
| **Totals** | **$ 1,920,000** | **$ -** | **$ 1,810,000** | **$ -** | **$ -** | **$ 1,810,000** | **$ 110,000** |

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| Estimated Fund Balance 10/31/2025 | $ 1,539,874 |
| **Estimated Fund Balance 10/31/2026** | **$ 1,649,874** |

| Water/Sewer/WWT Fund | Revenues | Employee Expenses | Operating Expenses | Debt Services | Capital | Total Expenses | Net |
|---|---|---|---|---|---|---|---|
| Water | $ 1,890,000 | $ 517,403 | $ 454,300 | $ - | $ - | $ 971,703 | $ 918,297 |
| Sewer | $ 770,000 | $ 517,403 | $ 166,850 | $ - | $ - | $ 684,253 | $ 85,747 |
| WWT | $ - | $ 97,747 | $ 226,050 | $ - | $ - | $ 323,797 | $ (323,797) |
| Capital | $ 1,250,000 | $ - | $ - | $ 15,246 | $ 1,129,000 | $ 1,144,246 | $ 105,754 |
| **Totals** | **$ 3,910,000** | **$ 1,132,553** | **$ 847,200** | **$ 15,246** | **$ 1,129,000** | **$ 3,123,999** | **$ 786,001** |

| | |
|---|---|
| Estimated Fund Balance 10/31/2025 | $ 484,536 |
| **Estimated Fund Balance 10/31/2026** | **$ 1,270,537** |

**City of De Soto**
**General Fund Revenue Summary**
**November 1, 2025 thru October 31, 2026**

| | | Three Year History | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Account Number | Account Description | Actual Revenue 2021-2022 | Actual Revenue 2022-2023 | Actual Revenue 2023-2024 | Budget 2024-2025 | Totals Through 7/31/2025 | Estimated Revenues 2024-2025 | Proposed Budget 2025-2026 |
| 10-00-4200 | Real Estate Taxes | $ 243,960 | $ 247,846 | $ 255,663 | $ 255,000 | $ 259,155 | $ 259,155 | $ 260,000 |
| 10-00-4201 | Personal Property Taxes | $ 46,824 | $ 51,899 | $ 40,763 | $ 45,000 | $ 60,141 | $ 60,141 | $ 60,000 |
| 10-00-4202 | Surtax | $ 5,949 | $ 5,732 | $ 6,166 | $ 6,000 | $ 6,145 | $ 6,500 | $ 6,000 |
| 10-00-4203 | Intangible Tax | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-00-4204 | Utility Tax | $ 17,966 | $ 18,630 | $ 21,895 | $ 20,000 | $ 22,140 | $ 22,138 | $ 20,000 |
| 10-00-4208 | Special Assessments | $ 1,162 | $ 898 | $ 2,106 | $ 2,500 | $ 5,976 | $ 7,000 | $ 2,500 |
| 10-00-4210 | Delinq. Real Estate Tax | $ 11,127 | $ 12,667 | $ 31,235 | $ 25,000 | $ 9,320 | $ 15,000 | $ 25,000 |
| 10-00-4211 | Delinq. Personal Property Tax | $ 18,041 | $ 23,765 | $ 27,542 | $ 20,000 | $ 22,411 | $ 28,000 | $ 25,000 |
| 10-00-4212 | Penalties - Taxes | $ 4,154 | $ 6,199 | $ 7,251 | $ 6,000 | $ 5,147 | $ 6,000 | $ 6,000 |
| 10-00-4213 | Road & Bridge Tax | $ 57,306 | $ 56,944 | $ 60,488 | $ 60,000 | $ 60,910 | $ 60,910 | $ 60,000 |
| 10-00-4300 | Telephone Franchise Tax | $ 83,898 | $ 243,653 | $ 78,734 | $ 100,000 | $ 43,330 | $ 60,000 | $ 100,000 |
| 10-00-4301 | Gas Franchise Tax | $ 89,231 | $ 91,627 | $ 107,690 | $ 90,000 | $ 80,956 | $ 105,000 | $ 100,000 |
| 10-00-4302 | Electric Franchise Tax | $ 524,579 | $ 541,191 | $ 600,730 | $ 500,000 | $ 500,645 | $ 700,000 | $ 650,000 |
| 10-00-4303 | State Gas Tax | $ 293,669 | $ 327,405 | $ 343,221 | $ 300,000 | $ 272,383 | $ 355,000 | $ 350,000 |
| 10-00-4304 | Cable TV Franchise Tax | $ 24,296 | $ 7,987 | $ 16,768 | $ 25,000 | $ 14,427 | $ 25,000 | $ 25,000 |
| 10-00-4400 | Liquor Licenses | $ 13,060 | $ 12,995 | $ 12,515 | $ 13,000 | $ 12,333 | $ 13,000 | $ 13,000 |
| 10-00-4401 | Business Licenses | $ 18,211 | $ 17,558 | $ 17,501 | $ 20,000 | $ 14,269 | $ 19,025 | $ 20,000 |
| 10-00-4402 | Building Permits | $ 28,509 | $ 43,529 | $ 17,501 | $ 30,000 | $ 28,525 | $ 38,033 | $ 30,000 |
| 10-00-4403 | Pet Licenses | $ 479 | $ 411 | $ 382 | $ 500 | $ 380 | $ 507 | $ 500 |
| 10-00-4404 | Occupancy Permits | $ 9,390 | $ 8,880 | $ 8,430 | $ 9,000 | $ 6,085 | $ 8,113 | $ 8,500 |
| 10-00-4405 | Yard Sale Permits | $ 288 | $ 248 | $ 290 | $ 250 | $ 138 | $ 183 | $ 200 |
| 10-00-4406 | Subdivision Plat Fee | $ 330 | $ 470 | $ 150 | $ 500 | $ 169 | $ 225 | $ 500 |
| 10-00-4407 | Solid Waste Permit | $ 1,400 | $ 650 | $ 1,100 | $ 1,400 | $ - | $ 1,400 | $ 1,400 |
| 10-00-4409 | Dog Boarding Fees | $ 205 | $ 354 | $ 1,940 | $ 1,500 | $ 232 | $ 309 | $ 1,500 |
| 10-00-4410 | Fireworks Permit | $ 1,700 | $ 1,750 | $ 1,750 | $ 1,500 | $ 1,400 | $ 1,400 | $ 1,500 |
| 10-00-4411 | Animal Adoption Fee | $ 965 | $ 1,099 | $ 600 | $ 1,500 | $ 2,135 | $ 2,847 | $ 2,000 |
| 10-00-4412 | UTV Registration | $ 4,475 | $ 4,385 | $ 3,875 | $ 3,000 | $ 2,425 | $ 3,233 | $ 3,000 |
| 10-00-4413 | Kennel Donation | $ 981 | $ 2,980 | $ 2,138 | $ 1,000 | $ 1,795 | $ 2,393 | $ 1,500 |
| 10-00-4500 | Municipal Court Fines | $ 41,864 | $ 34,544 | $ 28,723 | $ 25,000 | $ 22,585 | $ 30,113 | $ 25,000 |
| 10-00-4711 | 1 Cent Public Safety Tax | $ 1,729,494 | $ 1,807,107 | $ 1,855,033 | $ 1,750,000 | $ 1,441,189 | $ 1,945,000 | $ 1,850,000 |
| 10-00-4802 | Interest on Investments | $ - | $ - | $ 27,795 | $ - | $ - | $ - | $ - |
| 10-00-4803 | Interest on Bank Account | $ 18,006 | $ 166,109 | $ 206,762 | $ 50,000 | $ 126,006 | $ 165,000 | $ 125,000 |
| 10-00-4804 | Miscellaneous Income | $ 74,400 | $ 76,793 | $ 52,576 | $ 75,000 | $ 64,375 | $ 85,833 | $ 75,000 |
| 10-00-4805 | Emergency Mgmt Reimbursement | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-00-4831 | Fireworks Donations | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-00-4807 | Police Department Donations | $ - | $ - | $ 4,910 | $ - | $ - | $ - | $ - |
| 10-00-4808 | 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, 2025 thru October 31, 2026**

| Account Number | Account Description | Three Year History | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | Actual Revenue 2021-2022 | Actual Revenue 2022-2023 | Actual Revenue 2023-2024 | Budget 2024-2025 | Totals Through 7/31/2025 | Estimated Revenues 2024-2025 | Proposed Budget 2025-2026 |
| 10-00-4809 | Worker Comp/Liab./Accident Reimb. | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-00-4810 | Accident Report - Copies | $ 1,196 | $ 1,475 | $ 1,455 | $ 1,500 | $ 1,045 | $ 1,393 | $ 1,500 |
| 10-00-4811 | Legal Advertisement Reimb. | $ - | $ 200 | $ 17 | $ 500 | $ 100 | $ 133 | $ 500 |
| 10-00-4812 | Audit Fee Reimb - Library & Cem. | $ 1,592 | $ 1,992 | $ 1,755 | $ 2,000 | $ 354 | $ 472 | $ 2,000 |
| 10-00-4813 | SRO Reimb.-School Resource Officer | $ 652 | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-00-4814 | Public Safety Reimb.(Police Corp) | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-00-4815 | Over/Under | $ (28) | $ 32 | $ 71 | $ - | $ 50 | $ 66 | $ - |
| 10-00-4816 | Misc. Police OT Grants | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-00-4817 | JAG Grant | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-00-4818 | Senior Center Donations | $ 213 | $ 182 | $ 252 | $ 250 | $ 49 | $ 65 | $ 250 |
| 10-00-4819 | Wal-Mart Police Grant | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-00-4820 | Community Improvement District | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-00-4835 | Firefighter SAFER Grant Reimb. | $ 13,762 | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-00-4823 | Rent - Rental Property N 2nd St | $ 12,785 | $ 11,410 | $ 17,820 | $ 16,000 | $ 11,740 | $ 15,653 | $ 16,000 |
| 10-00-4824 | Fire Department Donations | $ - | $ - | $ 876 | $ 1,000 | $ - | $ - | $ - |
| 10-00-4826 | Flock Camera Donations | $ - | $ - | $ - | $ 7,500 | $ - | $ - | $ - |
| | **Total Revenue** | **$ 3,402,089** | **$ 3,837,593** | **$ 3,872,467** | **$ 3,472,400** | **$ 3,104,961** | **$ 4,050,241** | **$ 3,874,350** |
| 10-09-4100 | TRANS. - from Sales Tax | $ 1,727,830 | $ 1,809,250 | $ 1,861,080 | $ 1,750,000 | $ 1,441,477 | $ 1,921,969 | $ 1,850,000 |
| 10-09-4101 | TRANS. - from County Sales Tax | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-09-4102 | TRANS. - from Capital Improvement | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | **Totals** | **$ 1,727,830** | **$ 1,809,250** | **$ 1,861,080** | **$ 1,750,000** | **$ 1,441,477** | **$ 1,921,969** | **$ 1,850,000** |
| | ***Total Operating Revenue*** | **$ 5,129,918** | **$ 5,646,844** | **$ 5,733,547** | **$ 5,222,400** | **$ 4,546,437** | **$ 5,972,210** | **$ 5,724,350** |
| | Reserves Added/Used | $ 1,069,321 | $ 1,242,136 | $ 1,156,978 | $ 89,821 | - | $ 1,185,257 | $ 154,242 |
| | ***Fund Balance*** | $ 4,528,284 | $ 6,186,846 | $ 7,343,824 | $ 7,433,645 | - | $ 8,529,081 | $ 8,683,323 |

**City of De Soto**
**General Fund Expenditures**
**Department Summary**
**November 1, 2025 thru October 31, 2026**

| Department | Three Year History | | | | | | |
|---|---|---|---|---|---|---|---|
| | Actual Expense 2021-2022 | Actual Expense 2022-2023 | Actual Expense 2023-2024 | Budget 2024-2025 | Totals Through 7/31/2025 | Estimated Expenses 2024-2025 | Proposed Budget 2025-2026 |
| City Council | $ 4,419 | $ 3,984 | $ 4,980 | $ 5,350 | $ 3,361 | $ 4,481 | $ 5,350 |
| Municipal Court | $ 14,427 | $ 23,275 | $ 23,772 | $ 25,000 | $ 16,324 | $ 21,765 | $ - |
| General Administration | $ 784,645 | $ 812,001 | $ 909,887 | $ 918,244 | $ 631,819 | $ 824,661 | $ 1,020,452 |
| Fire Department | $ 636,085 | $ 715,071 | $ 862,660 | $ 912,070 | $ 646,336 | $ 889,214 | $ 1,007,793 |
| Police Department | $ 1,399,853 | $ 1,351,349 | $ 1,575,190 | $ 1,783,409 | $ 1,172,214 | $ 1,590,978 | $ 1,878,400 |
| Communications | $ 390,734 | $ 324,728 | $ 430,806 | $ 519,939 | $ 339,102 | $ 464,100 | $ 558,860 |
| Code Enforcement & Animal Control | $ 100,065 | $ 103,390 | $ 121,368 | $ 131,560 | $ 21,200 | $ 29,018 | $ 141,366 |
| Street Department | $ 418,473 | $ 523,543 | $ 506,095 | $ 585,517 | $ 499,257 | $ 713,481 | $ 705,891 |
| Custodial Department | $ 34,765 | $ 54,463 | $ 48,345 | $ 53,166 | $ 37,235 | $ 54,922 | $ 54,812 |
| Fire Marshall/Building Department | $ 102,498 | $ 112,246 | $ 93,466 | $ 198,324 | $ 103,495 | $ 194,333 | $ 197,184 |
| ***Total General Fund Expenditures*** | **$ 3,885,964** | **$ 4,024,049** | **$ 4,576,569** | **$ 5,132,579** | **$ 3,470,341** | **$ 4,786,953** | **$ 5,570,108** |

**City of De Soto**
**General Fund Expenditures**
**City Council**
**November 1, 2025 thru October 31, 2026**

| Account Number | Account Description | Three Year History<br>Actual Expense 2021-2022 | Actual Expense 2022-2023 | Actual Expense 2023-2024 | Budget 2024-2025 | Totals Through 7/31/2025 | Estimated Expenses 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|---|---|---|---|---|
| 10-10-5101 | Salaries | $ 4,000 | $ 3,600 | $ 4,000 | $ 4,000 | $ 3,000 | $ 4,000 | $ 4,000 |
| 10-10-5106 | FICA | $ 306 | $ 275 | $ 306 | $ 400 | $ 230 | $ 306 | $ 400 |
| | ***Total Salary Expenses*** | **$ 4,306** | **$ 3,875** | **$ 4,306** | **$ 4,400** | **$ 3,230** | **$ 4,306** | **$ 4,400** |
| 10-10-7205 | Travel & Training | $ - | $ - | $ - | $ 200 | $ - | $ - | $ 200 |
| 10-10-7229 | Miscellaneous | $ - | $ - | $ 32 | $ 100 | $ - | $ - | $ 100 |
| 10-10-7261 | Plaques & Nameplates | $ 113 | $ 109 | $ 301 | $ 250 | $ 28 | $ 37 | $ 250 |
| 10-10-7275 | Floral Arrangements | $ - | $ - | $ - | $ 100 | $ - | $ - | $ 100 |
| 10-10-7306 | Clothing | $ - | $ - | $ 341 | $ 300 | $ 104 | $ 138 | $ 300 |
| | ***Total Operating Expenses*** | **$ 113** | **$ 109** | **$ 674** | **$ 950** | **$ 132** | **$ 175** | **$ 950** |
| | ***Total City Council Expenses*** | **$ 4,419** | **$ 3,984** | **$ 4,980** | **$ 5,350** | **$ 3,361** | **$ 4,481** | **$ 5,350** |

**City of De Soto**
**General Fund Expenditures**
**Municipal Court**
**November 1, 2025 thru October 31, 2026**

| Account Number | Account Description | Three Year History: Actual Expense 2021-2022 | Actual Expense 2022-2023 | Actual Expense 2023-2024 | Budget 2024-2025 | Totals Through 7/31/2025 | Estimated Expenses 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|---|---|---|---|---|
| 10-15-5101 | Salaries | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-15-5106 | FICA | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-15-5107 | Group Employee Insurance | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-15-5110 | Unemployment Comp | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-15-5112 | Retirement | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | ***Total Salary Expenses*** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| 10-15-7204 | Postage | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-15-7205 | Travel & Training | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-15-7210 | Equipment Maintenance | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-15-7212 | Banking Fees | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-15-7217 | Professional Services | $ 14,427 | $ 23,275 | $ 23,772 | $ 25,000 | $ 16,324 | $ 21,765 | $ - |
| 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*** | **$ 14,427** | **$ 23,275** | **$ 23,772** | **$ 25,000** | **$ 16,324** | **$ 21,765** | **$ -** |
| | ***Total Municipal Court Expenses*** | **$ 14,427** | **$ 23,275** | **$ 23,772** | **$ 25,000** | **$ 16,324** | **$ 21,765** | **$ -** |

**City of De Soto**
**General Fund Expenditures**
**Administration**
**November 1, 2025 thru October 31, 2026**

| Account Number | Account Description | Three Year History: Actual Expense 2021-2022 | Actual Expense 2022-2023 | Actual Expense 2023-2024 | Budget 2024-2025 | Totals Through 7/31/2025 | Estimated Expenses 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|---|---|---|---|---|
| 10-29-5101 | Regular Salary | $ 155,877 | $ 158,251 | $ 192,550 | $ 212,754 | $ 153,454 | $ 204,605 | $ 221,496 |
| 10-29-5102 | Salary - Overtime | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-29-5106 | FICA | $ 11,828 | $ 12,099 | $ 14,692 | $ 16,276 | $ 11,791 | $ 16,000 | $ 16,944 |
| 10-29-5107 | Group Employee Insurance | $ 28,902 | $ 27,609 | $ 30,057 | $ 40,477 | $ 23,705 | $ 35,000 | $ 38,000 |
| 10-29-5110 | Unemployment Comp | $ 826 | $ - | $ - | $ 1,000 | $ - | $ 1,000 | $ 1,000 |
| 10-29-5112 | Retirement | $ 21,881 | $ 17,612 | $ 20,684 | $ 22,126 | $ 15,849 | $ 22,000 | $ 25,251 |
| 10-29-5113 | Stipend | $ 3,249 | $ 4,873 | $ 4,873 | $ 5,000 | $ 4,873 | $ 4,873 | $ 5,000 |
| | ***Total Salary Expenses*** | **$ 222,562** | **$ 220,444** | **$ 262,856** | **$ 297,633** | **$ 209,671** | **$ 283,478** | **$ 307,691** |
| 10-29-7202 | Telephone/Internet | $ 7,333 | $ 6,693 | $ 11,629 | $ 8,000 | $ 6,839 | $ 9,119 | $ 10,000 |
| 10-29-7203 | Printing | $ - | $ - | $ 140 | $ 1,500 | $ 161 | $ 500 | $ 1,500 |
| 10-29-7204 | Postage | $ 1,210 | $ 1,583 | $ 1,473 | $ 2,500 | $ 1,400 | $ 2,000 | $ 2,500 |
| 10-29-7205 | Travel & Training | $ 4,959 | $ 6,582 | $ 7,678 | $ 7,500 | $ 4,309 | $ 7,500 | $ 7,500 |
| 10-29-7206 | Legal Public Notices | $ 5,476 | $ 8,126 | $ 8,045 | $ 7,500 | $ 6,418 | $ 8,000 | $ 7,500 |
| 10-29-7210 | Vehicle/Equipment Maintenance | $ 7,031 | $ 5,526 | $ 9,272 | $ 5,000 | $ 3,269 | $ 5,000 | $ 5,000 |
| 10-29-7212 | Banking fees | $ 3,869 | $ 3,338 | $ 2,483 | $ 3,500 | $ 641 | $ 1,500 | $ 2,500 |
| 10-29-7216 | Audit Fee | $ 16,927 | $ 16,887 | $ 19,315 | $ 20,000 | $ 13,487 | $ 20,000 | $ 50,000 |
| 10-29-7217 | Professional Services | $ 19,873 | $ 23,956 | $ 49,741 | $ 50,000 | $ 27,597 | $ 40,000 | $ 50,000 |
| 10-29-7221 | Radio ads | $ 6,821 | $ 7,070 | $ 5,377 | $ 6,000 | $ 4,847 | $ 6,000 | $ 6,000 |
| 10-29-7224 | Mowing - Vacant Lots | $ 17,870 | $ 20,911 | $ 34,689 | $ 20,000 | $ 2,798 | $ 5,000 | $ 10,000 |
| 10-29-7227 | Association Dues | $ 2,537 | $ 2,389 | $ 11,279 | $ 4,000 | $ 2,493 | $ 4,000 | $ 4,000 |
| 10-29-7229 | Miscellaneous | $ 39,656 | $ 46,962 | $ 10,679 | $ 5,000 | $ 4,491 | $ 5,000 | $ 5,000 |
| 10-29-7231 | Insurance | $ 211,383 | $ 203,660 | $ 219,128 | $ 225,000 | $ 170,333 | $ 170,333 | $ 225,000 |
| 10-29-7232 | Cyber Insurance | $ 7,150 | $ 7,150 | $ 4,875 | $ 7,150 | $ 5,850 | $ 5,850 | $ 6,500 |
| 10-29-7233 | Immunizations & Physicals | $ - | $ 130 | $ 140 | $ 250 | $ 210 | $ 250 | $ 250 |
| 10-29-7234 | Pub. Office Bond - Mgr./Fin. Office | $ 100 | $ 100 | $ 100 | $ 150 | $ 100 | $ 100 | $ 150 |
| 10-29-7235 | Computer Maintenance | $ 43,724 | $ 45,738 | $ 66,836 | $ 50,000 | $ 26,965 | $ 50,000 | $ 50,000 |
| 10-29-7236 | Computer Training | $ - | $ - | $ - | $ 2,000 | $ - | $ - | $ 2,000 |
| 10-29-7239 | Cemetery Fund | $ 5,000 | $ 15,000 | $ 15,000 | $ 15,000 | $ 10,000 | $ 15,000 | $ 15,000 |
| 10-29-7241 | Computer Licensing | $ 432 | $ 1,328 | $ 1,008 | $ 5,000 | $ - | $ 5,000 | $ 5,000 |
| 10-29-7242 | Website Administration | $ 13 | $ 53 | $ 449 | $ 50 | $ 240 | $ 240 | $ 10,500 |
| 10-29-7244 | Election Expense | $ 2,450 | $ 3,260 | $ 2,880 | $ 3,500 | $ 4,277 | $ 4,277 | $ 3,500 |
| 10-29-7249 | Taxes - City Owned Property | $ 1,440 | $ 3,192 | $ 1,869 | $ 2,000 | $ 6,537 | $ 6,537 | $ 7,000 |
| 10-29-7250 | Ordinance Codification | $ 2,729 | $ 1,721 | $ 2,523 | $ 3,000 | $ 995 | $ 1,500 | $ 3,000 |
| 10-29-7253 | Municipal Court Professional Services | $ - | $ - | $ - | $ - | $ - | $ - | $ 25,000 |
| 10-29-7260 | Tuition Reimbursement | $ 14,521 | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-29-7263 | Employee Recognition | $ 670 | $ 2,299 | $ - | $ 5,000 | $ 1,044 | $ 2,500 | $ 5,000 |

**City of De Soto**
**General Fund Expenditures**
**Administration Continued**
**November 1, 2025 thru October 31, 2026**

| Account Number | Account Description | Three Year History<br>Actual Expense 2021-2022 | Actual Expense 2022-2023 | Actual Expense 2023-2024 | Budget 2024-2025 | Totals Through 7/31/2025 | Estimated Expenses 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|---|---|---|---|---|
| 10-29-7264 | Senior Center Donation (Water Bills) | $ 203 | $ 192 | $ 252 | $ 250 | $ 49 | $ 49 | $ - |
| 10-29-7272 | Economical Development Corp Fees | $ 6,400 | $ 8,061 | $ 8,061 | $ 8,061 | $ - | $ 8,061 | $ 8,061 |
| 10-29-7285 | Cell Phones | $ 558 | $ 253 | $ 310 | $ 4,000 | $ 3,323 | $ 4,500 | $ 5,000 |
| 10-29-7294 | Nuisance Abatement | $ 20,393 | $ 13,050 | $ 10,328 | $ 10,000 | $ 508 | $ 5,000 | $ 10,000 |
| 10-29-7295 | Street Lighting | $ 81,190 | $ 108,376 | $ 92,852 | $ 95,000 | $ 78,954 | $ 105,000 | $ 125,000 |
| 10-29-7301 | Office Supplies | $ 3,342 | $ 4,916 | $ 4,279 | $ 7,000 | $ 4,529 | $ 7,000 | $ 7,000 |
| 10-29-7302 | Periodicals | $ 32 | $ - | $ - | $ 500 | $ - | $ 500 | $ 500 |
| 10-29-7303 | Fuel & Oil | $ 2,122 | $ 2,414 | $ 2,047 | $ 2,000 | $ 1,281 | $ 2,000 | $ 2,000 |
| 10-29-7304 | Dept. Supplies | $ 5,235 | $ 5,033 | $ 6,099 | $ 5,000 | $ 2,337 | $ 5,000 | $ 5,000 |
| 10-29-7306 | Clothing | $ - | $ - | $ 1,034 | $ 1,000 | $ 652 | $ 652 | $ 1,000 |
| 10-29-7390 | Christmas Light Pole Supplies | $ 1,234 | $ 1,133 | $ 992 | $ 2,000 | $ 1,496 | $ 1,496 | $ 2,000 |
| 10-29-7401 | Furniture & Equipment | $ - | $ 61 | $ - | $ 1,000 | $ - | $ - | $ 1,000 |
| 10-29-7402 | Pictometry | $ 1,700 | $ 3,500 | $ - | $ 1,700 | $ 1,800 | $ 1,800 | $ 1,800 |
| 10-29-7727 | Event Donations | $ 2,000 | $ 2,000 | $ 2,000 | $ 6,000 | $ 1,000 | $ 4,000 | $ 6,000 |
| 10-29-7728 | Tourism/Marketing | $ 14,500 | $ 8,912 | $ 15,169 | $ 6,500 | $ 8,919 | $ 8,919 | $ 7,000 |
| 10-29-7729 | Realestate Acquistion | $ - | $ - | $ 17,000 | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 |
| | ***Total Operating Expenses*** | **$ 562,082** | **$ 591,557** | **$ 647,031** | **$ 620,611** | **$ 422,148** | **$ 541,183** | **$ 712,761** |
| | ***Total Administration Expenses*** | **$ 784,645** | **$ 812,001** | **$ 909,887** | **$ 918,244** | **$ 631,819** | **$ 824,661** | **$ 1,020,452** |

**City of De Soto**
**General Fund Expenditures**
**Fire Department**
**November 1, 2025 thru October 31, 2026**

| | | Three Year History | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **Account Number** | **Account Description** | **Actual Expense 2021-2022** | **Actual Expense 2022-2023** | **Actual Expense 2023-2024** | **Budget 2024-2025** | **Totals Through 7/31/2025** | **Estimated Expenses 2024-2025** | **Proposed Budget 2025-2026** |
| 10-33-5101 | Salaries | $ 374,985 | $ 380,630 | $ 451,489 | $ 481,790 | $ 307,751 | $ 425,000 | $ 496,408 |
| 10-33-5102 | Overtime | $ - | $ 7,389 | $ 35,548 | $ - | $ 35,910 | $ 50,000 | $ 50,000 |
| 10-33-5103 | Holiday Pay | $ 8,318 | $ 10,916 | $ 2,794 | $ 10,000 | $ - | $ 10,000 | $ 10,000 |
| 10-33-5104 | Part-Time | $ - | $ 11,593 | $ 39,181 | $ 40,000 | $ 37,471 | $ 50,000 | $ 50,000 |
| 10-33-5106 | FICA | $ 28,582 | $ 29,893 | $ 39,850 | $ 37,553 | $ 29,195 | $ 38,926 | $ 37,975 |
| 10-33-5107 | Group Employee Insurance | $ 71,634 | $ 80,105 | $ 84,789 | $ 112,652 | $ 64,473 | $ 85,964 | $ 114,771 |
| 10-33-5110 | Unemployment Comp | $ 771 | $ - | $ - | $ 900 | $ - | $ 900 | $ 900 |
| 10-33-5112 | Retirement | $ 57,549 | $ 56,295 | $ 67,569 | $ 71,425 | $ 41,292 | $ 55,056 | $ 72,489 |
| 10-33-5113 | Safety Stipend | $ 8,933 | $ 13,400 | $ 13,400 | $ 13,500 | $ 15,024 | $ 15,024 | $ 15,000 |
| | ***Total Salary Expenses*** | **$ 550,773** | **$ 590,222** | **$ 734,620** | **$ 767,820** | **$ 531,116.56** | **$ 730,870** | **$ 847,543** |
| 10-33-7201 | Utilities | $ 8,093 | $ 10,623 | $ 10,721 | $ 12,000 | $ 8,841 | $ 11,788 | $ 12,000 |
| 10-33-7202 | Telephone/Internet | $ 9,170 | $ 9,263 | $ 13,070 | $ 8,000 | $ 7,067 | $ 9,423 | $ 9,500 |
| 10-33-7204 | Postage | $ 75 | $ 121 | $ - | $ 100 | $ 58 | $ 100 | $ 100 |
| 10-33-7205 | Travel & Training | $ 5,722 | $ 5,749 | $ 2,491 | $ 10,000 | $ 7,961 | $ 10,614 | $ 10,000 |
| 10-33-7208 | Radio / Communications Maint. | $ 724 | $ 567 | $ 1,341 | $ 7,000 | $ - | $ 2,000 | $ 2,000 |
| 10-33-7209 | Building Maintenance | $ 4,179 | $ 3,621 | $ 9,561 | $ 6,000 | $ 7,647 | $ 10,196 | $ 7,000 |
| 10-33-7210 | Equipment Maintenance | $ 17,776 | $ 44,762 | $ 26,037 | $ 25,000 | $ 21,586 | $ 28,782 | $ 25,000 |
| 10-33-7211 | Tire Replacement | $ 3,560 | $ 836 | $ 4,480 | $ 5,500 | $ 5,701 | $ 7,602 | $ 5,500 |
| 10-33-7213 | Maint - Air Compressor | $ 919 | $ 259 | $ 778 | $ 1,100 | $ 40 | $ 500 | $ 1,100 |
| 10-33-7214 | Maint - Test Air Quality | $ - | $ 735 | $ - | $ 200 | $ - | $ - | $ - |
| 10-33-7215 | Radio/Newspaper Ads | $ - | $ - | $ - | $ 2,000 | $ - | $ - | $ 1,000 |
| 10-33-7224 | Mowing Contract | $ 612 | $ 423 | $ 130 | $ - | $ - | $ - | $ - |
| 10-33-7227 | Association Dues | $ 2,165 | $ 2,575 | $ 3,990 | $ 5,700 | $ 3,190 | $ 5,700 | $ 5,700 |
| 10-33-7229 | Miscellaneous | $ 1,751 | $ 1,452 | $ 2,265 | $ 1,500 | $ 1,215 | $ 1,619 | $ 1,500 |
| 10-33-7233 | Immunizations & Physicals | $ 546 | $ 910 | $ 1,465 | $ 800 | $ 780 | $ 1,040 | $ 800 |
| 10-33-7235 | Computer Maintenance | $ 3,775 | $ 6,394 | $ 12,025 | $ 10,000 | $ 15,653 | $ 20,870 | $ 15,000 |
| 10-33-7241 | Computer Licensing | $ - | $ - | $ - | $ - | $ - | $ - | $ 17,000 |
| 10-33-7251 | Fire Detector Program | $ 67 | $ 35 | $ 221 | $ 350 | $ - | $ 350 | $ 350 |
| 10-33-7256 | Maint - SCBA Air Masks | $ 1,806 | $ 2,669 | $ 3,257 | $ 2,500 | $ 411 | $ 1,000 | $ 2,500 |
| 10-33-7285 | Cell Phones | $ 1,437 | $ 446 | $ 415 | $ 5,000 | $ 3,736 | $ 4,981 | $ 5,000 |
| 10-33-7301 | Office Supplies | $ - | $ 313 | $ 606 | $ 1,000 | $ 407 | $ 543 | $ 1,000 |
| 10-33-7302 | Periodicals | $ - | $ 75 | $ 127 | $ 300 | $ - | $ - | $ - |
| 10-33-7303 | Fuel & Oil | $ 10,271 | $ 11,611 | $ 12,275 | $ 12,000 | $ 8,590 | $ 11,454 | $ 12,000 |
| 10-33-7304 | Dept. Supplies | $ 2,460 | $ 5,975 | $ 6,575 | $ 10,000 | $ 3,836 | $ 5,115 | $ 5,000 |
| 10-33-7306 | Clothing | $ 5,548 | $ 8,012 | $ 7,493 | $ 7,000 | $ 10,247 | $ 13,663 | $ 8,000 |
| 10-33-7310 | Chemicals/Foam | $ 120 | $ 1,180 | $ 68 | $ 2,000 | $ - | $ - | $ 1,000 |
| 10-33-7325 | Safety Equipment | $ 266 | $ 82 | $ 392 | $ 500 | $ - | $ - | $ 500 |
| 10-33-7326 | Fire Extinguishers | $ 1,085 | $ 354 | $ 670 | $ 1,200 | $ - | $ - | $ 1,200 |
| 10-33-7328 | Fire Prevention Materials | $ 2,690 | $ 3,140 | $ 5,544 | $ 5,000 | $ 5,564 | $ 7,419 | $ 6,000 |
| 10-33-7401 | Furniture & Equipment | $ - | $ 2,174 | $ 1,220 | $ 1,500 | $ 271 | $ 361 | $ 3,000 |
| 10-33-7403 | EMS Supplies | $ 499 | $ 495 | $ 823 | $ 1,000 | $ 2,417 | $ 3,223 | $ 1,500 |
| | ***Total Operating Expenses*** | **$ 85,311** | **$ 124,849** | **$ 128,040** | **$ 144,250** | **$ 115,219** | **$ 158,344** | **$ 160,250** |
| | ***Total Fire Department Expenses*** | **$ 636,085** | **$ 715,071** | **$ 862,660** | **$ 912,070** | **$ 646,336** | **$ 889,214** | **$ 1,007,793** |

**City of De Soto**
**General Fund Expenditures**
**Police Department**
**November 1, 2025 thru October 31, 2026**

| Account Number | Account Description | Three Year History<br>Actual Expense 2021-2022 | Actual Expense 2022-2023 | Actual Expense 2023-2024 | Budget 2024-2025 | Totals Through 7/31/2025 | Estimated Expenses 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|---|---|---|---|---|
| 10-34-5101 | Salaries | $ 857,533 | $ 797,275 | $ 964,121 | $ 1,059,697 | $ 716,557 | $ 955,409 | $ 1,088,449 |
| 10-34-5102 | Overtime | $ 6,590 | $ 17,408 | $ 21,166 | $ 15,000 | $ 30,103 | $ 40,137 | $ 40,000 |
| 10-34-5103 | Holiday Pay | $ 33,061 | $ 35,598 | $ 13,589 | $ 40,000 | $ - | $ 40,000 | $ 40,000 |
| 10-34-5106 | FICA | $ 66,911 | $ 64,505 | $ 77,170 | $ 81,067 | $ 58,012 | $ 77,349 | $ 83,266 |
| 10-34-5107 | Group Employee Insurance | $ 158,804 | $ 147,183 | $ 152,690 | $ 236,725 | $ 131,910 | $ 175,880 | $ 248,249 |
| 10-34-5108 | Overtime-Grant | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-34-5110 | Unemployment Comp | $ 2,533 | $ - | $ - | $ 2,351 | $ - | $ 2,351 | $ 2,351 |
| 10-34-5112 | Retirement | $ 101,619 | $ 98,687 | $ 123,832 | $ 144,119 | $ 86,156 | $ 114,875 | $ 154,435 |
| 10-34-5113 | Safety Stipend | $ 19,491 | $ 21,115 | $ 24,364 | $ 27,000 | $ 24,364 | $ 24,364 | $ 27,000 |
| | ***Total Salary Expenses*** | **$ 1,246,542** | **$ 1,181,771** | **$ 1,376,933** | **$ 1,605,959** | **$ 1,047,101** | **$ 1,430,365** | **$ 1,683,750** |
| 10-34-7201 | Utilities | $ 4,841 | $ 5,308 | $ 3,992 | $ 6,000 | $ 2,106 | $ 2,809 | $ 4,000 |
| 10-34-7202 | Telephone/Internet | $ 16,034 | $ 14,931 | $ 19,536 | $ 15,000 | $ 8,239 | $ 10,985 | $ 15,000 |
| 10-34-7203 | Printing | $ 341 | $ - | $ 581 | $ 600 | $ - | $ - | $ 600 |
| 10-34-7204 | Postage | $ 315 | $ 483 | $ 250 | $ 500 | $ 275 | $ 367 | $ 500 |
| 10-34-7205 | Travel & Training | $ 4,832 | $ 6,850 | $ 3,363 | $ 2,500 | $ 7,301 | $ 2,500 | $ 2,500 |
| 10-34-7209 | Building Maintenance | $ 6,675 | $ 3,270 | $ 1,928 | $ 2,500 | $ 1,642 | $ 2,190 | $ 2,500 |
| 10-34-7210 | Equipment/Vehicle Maintenance | $ 18,895 | $ 20,881 | $ 19,396 | $ 15,000 | $ 21,488 | $ 28,650 | $ 15,000 |
| 10-34-7211 | Tire Replacement | $ 1,533 | $ 2,430 | $ 3,839 | $ 2,000 | $ 2,173 | $ 2,897 | $ 2,000 |
| 10-34-7227 | Association Dues | $ 930 | $ 650 | $ 750 | $ 750 | $ 823 | $ 1,097 | $ 750 |
| 10-34-7228 | JC MEG Membership Fees | $ 12,800 | $ 12,800 | $ 25,600 | $ - | $ - | $ - | $ 12,800 |
| 10-34-7229 | Miscellaneous | $ 1,624 | $ 215 | $ 273 | $ 2,000 | $ 2,923 | $ 3,898 | $ 2,500 |
| 10-34-7233 | Immunizations & Physicals | $ 1,215 | $ 1,385 | $ 1,349 | $ 1,500 | $ 2,167 | $ 2,889 | $ 1,500 |
| 10-34-7235 | Computer Maintenance | $ 6,147 | $ 4,389 | $ 5,762 | $ 5,000 | $ 7,479 | $ 9,972 | $ 7,000 |
| 10-34-7241 | Computer Licensing (Omnigo) | $ - | $ - | $ - | $ - | $ 240 | $ 320 | $ - |
| 10-34-7260 | Tuition Reimbursement | $ - | $ 6,826 | $ 15,963 | $ 10,000 | $ 652 | $ 870 | $ 10,000 |
| 10-34-7276 | Lead Online (Computer Program) | $ 1,968 | $ 2,106 | $ 2,253 | $ 2,500 | $ - | $ - | $ 2,500 |
| 10-34-7277 | Live Scan - Maint & License Fees | $ 52 | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-34-7278 | Flock Camera License Fees | $ - | $ - | $ 12,500 | $ 12,500 | $ 15,000 | $ 15,000 | $ 15,000 |
| 10-34-7279 | Wal-Mart Police Grant | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-34-7280 | Maint - Radar Cert. | $ 495 | $ 495 | $ 495 | $ 500 | $ - | $ - | $ 500 |
| 10-34-7281 | K-9 Unit Expense | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-34-7282 | Maint - Breathalyzer | $ - | $ 67 | $ 62 | $ 100 | $ 64 | $ 85 | $ 100 |
| 10-34-7283 | Reserve Officer Expenditures | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-34-7284 | Maint - Firing Range | $ 1,022 | $ - | $ 37 | $ 500 | $ 221 | $ 295 | $ 500 |
| 10-34-7285 | Cell Phones | $ 2,896 | $ 2,220 | $ 1,561 | $ 15,000 | $ 8,372 | $ 11,163 | $ 15,000 |
| 10-34-7291 | Emergency Contact System | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-34-7292 | CPR Training Supplies | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

**City of De Soto**
**General Fund Expenditures**
**Police Department Continued**
**November 1, 2025 thru October 31, 2026**

| Account Number | Account Description | Three Year History<br>Actual Expense 2021-2022 | Actual Expense 2022-2023 | Actual Expense 2023-2024 | Budget 2024-2025 | Totals Through 7/31/2025 | Estimated Expenses 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|---|---|---|---|---|
| 10-34-7300 | Ammunition | $ 3,995 | $ 3,972 | $ 4,006 | $ 4,000 | $ - | $ 3,990 | $ 4,000 |
| 10-34-7301 | Office Supplies | $ 824 | $ 2,235 | $ 2,389 | $ 2,000 | $ 2,760 | $ 3,679 | $ 2,500 |
| 10-34-7302 | Periodicals | $ - | $ 234 | $ - | $ - | $ - | $ - | $ - |
| 10-34-7303 | Fuel & Oil | $ 42,112 | $ 45,011 | $ 40,576 | $ 45,000 | $ 25,515 | $ 34,019 | $ 45,000 |
| 10-34-7304 | Dept. Supplies | $ 3,329 | $ 3,630 | $ 3,874 | $ 3,500 | $ 4,104 | $ 5,473 | $ 4,000 |
| 10-34-7306 | Clothing | $ 9,605 | $ 8,717 | $ 7,784 | $ 7,500 | $ 9,739 | $ 12,985 | $ 7,500 |
| 10-34-7308 | Prisoner Maintenance | $ 448 | $ 1,438 | $ 1,625 | $ 1,000 | $ 477 | $ 636 | $ 1,000 |
| 10-34-7318 | Evidence Processing | $ 1,173 | $ 15,129 | $ 13,636 | $ 14,000 | $ 463 | $ 618 | $ 15,000 |
| 10-34-7325 | Safety Equipment | $ 1,337 | $ 183 | $ 3,142 | $ 1,000 | $ 28 | $ 37 | $ 500 |
| 10-34-7326 | Fire Extinguishers | $ 928 | $ 544 | $ 976 | $ 1,000 | $ - | $ 1,292 | $ 1,400 |
| 10-34-7329 | Public Relations Supplies | $ 416 | $ 715 | $ 727 | $ 1,000 | $ 261 | $ 348 | $ 500 |
| 10-34-7370 | Weapons Maintenance | $ 5,659 | $ 343 | $ 30 | $ 1,000 | $ 262 | $ 350 | $ 1,000 |
| 10-34-7401 | Furniture & Equipment | $ 868 | $ 2,122 | $ - | $ 2,000 | $ 339 | $ 1,200 | $ 2,000 |
| | ***Total Operating Expenses*** | **$ 153,311** | **$ 169,578** | **$ 198,257** | **$ 177,450** | **$ 125,113** | **$ 160,613** | **$ 194,650** |
| | ***Total Police Department Expenses*** | **$ 1,399,853** | **$ 1,351,349** | **$ 1,575,190** | **$ 1,783,409** | **$ 1,172,214** | **$ 1,590,978** | **$ 1,878,400** |

**City of De Soto**
**General Fund Expenditures**
**Communications Division**
**November 1, 2025 thru October 31, 2026**

| Account Number | Account Description | Actual Expense 2021-2022 (Three Year History) | Actual Expense 2022-2023 (Three Year History) | Actual Expense 2023-2024 (Three Year History) | Budget 2024-2025 | Totals Through 7/31/2025 | Estimated Expenses 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|---|---|---|---|---|
| 10-35-5101 | Salaries | $ 224,434 | $ 173,447 | $ 240,264 | $ 284,523 | $ 169,380 | $ 225,840 | $ 295,454 |
| 10-35-5102 | Overtime | $ 284 | $ 1,677 | $ 12,907 | $ 5,000 | $ 14,945 | $ 25,000 | $ 20,000 |
| 10-35-5103 | Holiday Pay | $ 6,161 | $ 8,689 | $ 574 | $ 10,000 | $ - | $ 10,000 | $ 10,000 |
| 10-35-5104 | Part-Time | $ 3,997 | $ 2,910 | $ 3,693 | $ 10,000 | $ 7,062 | $ 9,416 | $ 10,000 |
| 10-35-5106 | FICA | $ 18,283 | $ 14,666 | $ 20,112 | $ 21,766 | $ 15,084 | $ 20,112 | $ 22,602 |
| 10-35-5107 | Group Employee Insurance | $ 48,415 | $ 42,001 | $ 48,504 | $ 72,000 | $ 41,317 | $ 55,089 | $ 80,602 |
| 10-35-5110 | Unemployment Comp | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-35-5112 | Retirement | $ 29,719 | $ 19,620 | $ 25,625 | $ 28,550 | $ 14,800 | $ 19,733 | $ 22,602 |
| 10-35-5113 | Safety Stipend | $ 6,497 | $ 6,497 | $ 8,121 | $ 8,200 | $ 9,746 | $ 9,746 | $ 9,800 |
| | ***Total Salary Expenses*** | **$ 337,791** | **$ 269,508** | **$ 359,800** | **$ 440,039** | **$ 272,333** | **$ 374,937** | **$ 471,060** |
| 10-35-7202 | Telephone/Internet | $ 6,194 | $ 5,687 | $ 9,732 | $ 6,500 | $ 6,839 | $ 9,119 | $ 8,000 |
| 10-35-7205 | Travel & Training | $ - | $ 702 | $ 373 | $ 1,000 | $ 279 | $ 373 | $ 1,000 |
| 10-35-7208 | Radio/Communications Maint | $ 37,176 | $ 39,621 | $ 49,895 | $ 55,000 | $ 50,614 | $ 67,485 | $ 65,000 |
| 10-35-7210 | Equipment/Vehicle Maintenance | $ 183 | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-35-7229 | Miscellaneous | $ - | $ - | $ 33 | $ 100 | $ 208 | $ 277 | $ 100 |
| 10-35-7233 | Immunization & Physicals | $ 120 | $ 260 | $ 455 | $ 150 | $ 270 | $ 360 | $ 150 |
| 10-35-7260 | Tuition Reimbursement | $ - | $ - | $ - | $ 5,000 | $ - | $ - | $ - |
| 10-35-7285 | Cell Phones | $ 309 | $ 310 | $ 44 | $ 750 | $ 395 | $ 527 | $ 750 |
| 10-35-7290 | Computer Terminal Fees | $ 7,800 | $ 7,620 | $ 8,610 | $ 8,000 | $ 7,200 | $ 9,600 | $ 9,600 |
| 10-35-7301 | Office Supplies | $ - | $ 213 | $ 785 | $ 300 | $ 617 | $ 823 | $ 500 |
| 10-35-7304 | Dept. Supplies | $ 609 | $ 217 | $ 697 | $ 500 | $ 30 | $ 100 | $ 100 |
| 10-35-7306 | Clothing | $ 552 | $ 591 | $ 313 | $ 600 | $ 316 | $ 500 | $ 600 |
| 10-35-7401 | Furniture & Equipment | $ - | $ - | $ 69 | $ 2,000 | $ - | $ - | $ 2,000 |
| | ***Total Operating Expenses*** | **$ 52,944** | **$ 55,220** | **$ 71,006** | **$ 79,900** | **$ 66,768** | **$ 89,163** | **$ 87,800** |
| | ***Total Communications Department E*** | **$ 390,734** | **$ 324,728** | **$ 430,806** | **$ 519,939** | **$ 339,102** | **$ 464,100** | **$ 558,860** |

**City of De Soto**
**General Fund Expenditures**
**Animal Control**
**November 1, 2025 thru October 31, 2026**

| Account Number | Account Description | Actual Expense 2021-2022 | Actual Expense 2022-2023 | Actual Expense 2023-2024 | Budget 2024-2025 | Totals Through 7/31/2025 | Estimated Expenses 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|---|---|---|---|---|
| | | Three Year History | | | | | | |
| 10-36-5101 | Salaries | $ 50,032 | $ 52,060 | $ 65,288 | $ 64,779 | $ 49,104 | $ 65,472 | $ 68,419 |
| 10-36-5102 | Overtime | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-36-5106 | FICA | $ 3,973 | $ 4,200 | $ 5,212 | $ 4,956 | $ 3,974 | $ 5,298 | $ 5,234 |
| 10-36-5107 | Group Employee Insurance | $ 14,259 | $ 15,310 | $ 16,354 | $ 22,638 | $ 13,138 | $ 17,517 | $ 23,463 |
| 10-36-5110 | Unemployment Comp | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-36-5112 | Retirement | $ 6,444 | $ 5,926 | $ 7,230 | $ 6,737 | $ 5,109 | $ 6,812 | $ 7,800 |
| 10-36-5113 | Safety Stipend | $ 1,895 | $ 2,842 | $ 2,842 | $ 2,900 | $ 2,842 | $ 2,842 | $ 2,900 |
| | ***Total Salary Expenses*** | **$ 76,603** | **$ 80,338** | **$ 96,926** | **$ 102,010** | **$ 74,167** | **$ 97,941** | **$ 107,816** |
| 10-36-7201 | Utilities | $ 3,495 | $ 4,227 | $ 3,544 | $ 4,200 | $ 2,804 | $ 3,739 | $ 4,200 |
| 10-36-7202 | Telephone/Internet | $ 5,765 | $ 4,440 | $ 8,589 | $ 6,000 | $ 5,916 | $ 7,888 | $ 7,500 |
| 10-36-7204 | Postage | $ 75 | $ 150 | $ 50 | $ 200 | $ - | $ - | $ 200 |
| 10-36-7205 | Travel and Training | $ - | $ - | $ - | $ 500 | $ - | $ - | $ - |
| 10-36-7209 | Building Maintenance | $ 1,820 | $ 1,786 | $ 286 | $ 1,000 | $ 144 | $ 192 | $ 1,000 |
| 10-36-7210 | Vehicle Maintenance | $ 170 | $ 1,970 | $ 272 | $ 1,500 | $ 1,553 | $ 2,071 | $ 1,500 |
| 10-36-7211 | Tire Replacement | $ 338 | $ - | $ - | $ 500 | $ - | $ - | $ 500 |
| 10-36-7220 | Recording Fees - Liens | $ 2,415 | $ 2,502 | $ 1,864 | $ 2,000 | $ 1,013 | $ 2,103 | $ 2,000 |
| 10-36-7223 | Dog Boarding Fees | $ - | $ - | $ - | $ 500 | $ - | $ - | $ 500 |
| 10-36-7225 | Veterinarian Services | $ 2,062 | $ 1,391 | $ 2,712 | $ 4,000 | $ 3,142 | $ 4,189 | $ 4,000 |
| 10-36-7229 | Miscellaneous | $ 152 | $ - | $ - | $ 100 | $ - | $ - | $ 100 |
| 10-36-7233 | Immunization & Physicals | $ - | $ - | $ - | $ 150 | $ - | $ - | $ 150 |
| 10-36-7235 | Computer Maintenance | $ 250 | $ - | $ 150 | $ 500 | $ - | $ - | $ 500 |
| 10-36-7246 | Disposal Fee | $ 175 | $ - | $ 185 | $ 250 | $ - | $ - | $ 250 |
| 10-36-7285 | Cell Phone | $ 447 | $ 711 | $ 44 | $ 700 | $ 395 | $ 527 | $ 700 |
| 10-36-7303 | Fuel & Oil | $ 3,461 | $ 2,586 | $ 3,066 | $ 4,000 | $ 2,227 | $ 2,970 | $ 4,000 |
| 10-36-7304 | Dept. Supplies | $ 2,732 | $ 2,302 | $ 3,475 | $ 2,000 | $ 3,700 | $ 4,933 | $ 5,000 |
| 10-36-7306 | Clothing | $ 106 | $ 985 | $ 205 | $ 750 | $ 305 | $ 407 | $ 750 |
| 10-36-7325 | Safety Equipment | $ - | $ - | $ - | $ 200 | $ - | $ - | $ 200 |
| 10-36-7401 | Furniture & Equipment | $ - | $ - | $ - | $ 500 | $ - | $ - | $ 500 |
| | ***Total Operating Expenses*** | **$ 23,462** | **$ 23,051** | **$ 24,442** | **$ 29,550** | **$ 21,200** | **$ 29,018** | **$ 33,550** |
| | ***Total Animal Control Department Expenses*** | **$ 100,065** | **$ 103,390** | **$ 121,368** | **$ 131,560** | **$ 95,367** | **$ 126,960** | **$ 141,366** |

**City of De Soto**
**General Fund Expenditures**
**Street Department**
**November 1, 2025 thru October 31, 2026**

| Account Number | Account Description | Three Year History<br>Actual Expense 2021-2022 | Actual Expense 2022-2023 | Actual Expense 2023-2024 | Budget 2024-2025 | Totals Through 7/31/2025 | Estimated Expenses 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|---|---|---|---|---|
| 10-44-5101 | Salaries | $ 110,383 | $ 157,033 | $ 204,043 | $ 154,879 | $ 157,644 | $ 240,000 | $ 246,394 |
| 10-44-5102 | Overtime | $ 2,855 | $ 2,133 | $ 1,726 | $ 5,000 | $ 14,481 | $ 19,308 | $ 20,000 |
| 10-44-5105 | Weekend Duty | $ 100 | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-44-5106 | FICA | $ 8,596 | $ 12,350 | $ 15,971 | $ 11,848 | $ 13,539 | $ 18,052 | $ 18,849 |
| 10-44-5107 | Group Employee Insurance | $ 23,532 | $ 35,255 | $ 37,609 | $ 62,543 | $ 33,713 | $ 44,951 | $ 52,252 |
| 10-44-5110 | Unemployment Comp | $ 551 | $ - | $ - | $ 500 | $ - | $ - | $ 797 |
| 10-44-5112 | Retirement | $ 13,701 | $ 13,486 | $ 16,702 | $ 16,107 | $ 16,433 | $ 21,910 | $ 18,849 |
| 10-44-5113 | Safety Stipend | $ 2,707 | $ 4,759 | $ 5,555 | $ 7,140 | $ 7,009 | $ 7,009 | $ 7,500 |
| | ***Total Salary Expenses*** | **$ 162,425** | **$ 225,017** | **$ 281,606** | **$ 258,017** | **$ 242,819** | **$ 351,229** | **$ 364,641** |
| 10-44-7201 | Utilities | $ 5,263 | $ 7,356 | $ 5,287 | $ 6,150 | $ 3,932 | $ 5,243 | $ 6,150 |
| 10-44-7202 | Telephone/Internet | $ 6,403 | $ 5,424 | $ 11,755 | $ 7,000 | $ 6,629 | $ 8,839 | $ 8,000 |
| 10-44-7205 | Travel & Training | $ 117 | $ 464 | $ - | $ 500 | $ 207 | $ 276 | $ 500 |
| 10-44-7209 | Building Maintenance | $ 6,488 | $ 2,592 | $ 3,716 | $ 1,500 | $ 3,143 | $ 4,190 | $ 2,000 |
| 10-44-7210 | Equipment Maintenance | $ 49,765 | $ 57,164 | $ 48,451 | $ 40,000 | $ 69,067 | $ 85,000 | $ 50,000 |
| 10-44-7211 | Tire Replacement | $ 5,260 | $ 4,548 | $ 2,680 | $ 7,000 | $ 2,249 | $ 2,998 | $ 7,000 |
| 10-44-7217 | Professional Services (Mosquito Spraying) | $ 3,437 | $ 5,530 | $ 4,469 | $ 5,000 | $ - | $ - | $ 5,000 |
| 10-44-7224 | Mowing Contract | $ 54,161 | $ 54,905 | $ 46,886 | $ 60,000 | $ 40,735 | $ 54,313 | $ 60,000 |
| 10-44-7229 | Miscellaneous | $ 69 | $ 201 | $ 311 | $ 500 | $ 367 | $ 489 | $ 500 |
| 10-44-7231 | Flood Insurance | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-44-7233 | Immunization & Physicals | $ 1,160 | $ 3,004 | $ 1,188 | $ 2,000 | $ 1,256 | $ 1,675 | $ 2,000 |
| 10-44-7241 | Computer Licensing | $ 1,500 | $ 1,822 | $ 3,000 | $ 5,000 | $ - | $ - | $ 5,000 |
| 10-44-7247 | Vegetation Maintenance | $ 7,475 | $ 8,900 | $ 12,550 | $ 15,000 | $ 4,200 | $ 5,600 | $ 15,000 |
| 10-44-7255 | Main Street | $ 1,010 | $ 3,702 | $ 586 | $ 5,000 | $ 7,029 | $ 9,372 | $ 10,000 |
| 10-44-7271 | Equipment Rental | $ - | $ - | $ - | $ 1,000 | $ 1,000 | $ 1,333 | $ 1,000 |
| 10-44-7273 | Mulching | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-44-7285 | Cell Phones | $ 1,213 | $ 1,590 | $ 880 | $ 5,000 | $ 3,164 | $ 4,219 | $ 5,000 |
| 10-44-7301 | Office Supplies | $ 427 | $ 531 | $ 312 | $ 250 | $ 394 | $ 525 | $ 500 |
| 10-44-7303 | Fuel & Oil | $ 19,353 | $ 21,560 | $ 19,087 | $ 30,000 | $ 14,200 | $ 18,934 | $ 25,000 |
| 10-44-7304 | Dept. Supplies | $ 2,573 | $ 3,180 | $ 2,122 | $ 2,000 | $ 3,945 | $ 5,260 | $ 3,000 |
| 10-44-7306 | Clothing | $ 1,808 | $ 3,071 | $ 2,669 | $ 2,000 | $ 1,828 | $ 2,437 | $ 3,000 |
| 10-44-7310 | Chemicals - De-Icing | $ 28,413 | $ 25,807 | $ 260 | $ 30,000 | $ 34,227 | $ 60,000 | $ 30,000 |
| 10-44-7317 | Street Materials | $ 53,359 | $ 44,763 | $ 48,923 | $ 40,000 | $ 44,206 | $ 72,000 | $ 40,000 |
| 10-44-7319 | Striping | $ - | $ 30,142 | $ - | $ 50,000 | $ 12,905 | $ 17,207 | $ 50,000 |
| 10-44-7325 | Safety Equipment | $ 1,195 | $ 1,589 | $ 1,772 | $ 1,000 | $ 1,014 | $ 1,353 | $ 1,000 |
| 10-44-7326 | Fire Extinguishers | $ 743 | $ 358 | $ 513 | $ 600 | $ - | $ - | $ 600 |
| 10-44-7401 | Furniture & Equipment | $ - | $ 110 | $ 1,168 | $ 1,000 | $ 700 | $ 933 | $ 1,000 |
| 10-44-7410 | Traffic Control Signs | $ 4,858 | $ 10,211 | $ 5,905 | $ 10,000 | $ 44 | $ 59 | $ 10,000 |
| | ***Total Operating Expenses*** | **$ 256,048** | **$ 298,526** | **$ 224,489** | **$ 327,500** | **$ 256,438** | **$ 362,252** | **$ 341,250** |
| | ***Total Street Department Expenses*** | **$ 418,473** | **$ 523,543** | **$ 506,095** | **$ 585,517** | **$ 499,257** | **$ 713,481** | **$ 705,891** |

**City of De Soto**
**General Fund Expenditures**
**Custodial Services**
**November 1, 2025 thru October 31, 2026**

| | | Three Year History | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **Account Number** | **Account Description** | **Actual Expense 2021-2022** | **Actual Expense 2022-2023** | **Actual Expense 2023-2024** | **Budget 2024-2025** | **Totals Through 7/31/2025** | **Estimated Expenses 2024-2025** | **Proposed Budget 2025-2026** |
| 10-45-5101 | Salaries | $ 6,124 | $ 6,319 | $ 8,070 | $ 7,000 | $ 6,234 | $ 8,312 | $ 8,286 |
| 10-45-5106 | FICA | $ 489 | $ 514 | $ 648 | $ 535 | $ 508 | $ 677 | $ 634 |
| 10-45-5107 | Group Employee Insurance | $ 2,015 | $ 2,161 | $ 2,324 | $ 3,188 | $ 1,871 | $ 2,494 | $ 3,347 |
| 10-45-5110 | Unemployment Comp | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-45-5112 | Retirement | $ 802 | $ 717 | $ 893 | $ 728 | $ 649 | $ 865 | $ 945 |
| 10-45-5113 | Safety Stipend | $ 271 | $ 406 | $ 406 | $ 415 | $ 406 | $ 541 | $ 550 |
| | ***Total Salary Expenses*** | **$ 9,700** | **$ 10,118** | **$ 12,342** | **$ 11,866** | **$ 9,667** | **$ 12,890** | **$ 13,762** |
| 10-45-7201 | Utilities | $ 16,276 | $ 30,779 | $ 25,533 | $ 25,000 | $ 18,543 | $ 30,000 | $ 25,000 |
| 10-45-7207 | Custodial Services | $ - | $ 65 | $ - | $ - | $ - | $ - | $ - |
| 10-45-7209 | Building Maintenance | $ 5,902 | $ 12,018 | $ 7,955 | $ 10,000 | $ 7,128 | $ 9,505 | $ 10,000 |
| 10-45-7210 | Equipment Maintenance | $ 536 | $ 72 | $ - | $ 750 | $ 33 | $ 44 | $ 500 |
| 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 | $ 2,322 | $ 1,351 | $ 2,091 | $ 5,000 | $ 1,823 | $ 2,430 | $ 5,000 |
| 10-45-7306 | Clothing | $ - | $ - | $ - | $ - | $ 40 | $ 53 | $ - |
| 10-45-7326 | Fire Extinguishers | $ - | $ 61 | $ 424 | $ 400 | $ - | $ - | $ 400 |
| 10-45-7401 | Furniture & Equipment | $ - | $ - | $ - | $ 100 | $ - | $ - | $ 100 |
| | ***Total Operating Expenses*** | **$ 25,065** | **$ 44,345** | **$ 36,003** | **$ 41,300** | **$ 27,567** | **$ 42,032** | **$ 41,050** |
| | ***Total Custodial Department Expenses*** | **$ 34,765** | **$ 54,463** | **$ 48,345** | **$ 53,166** | **$ 37,235** | **$ 54,922** | **$ 54,812** |

**City of De Soto**
**General Fund Expenditures**
**Fire Marshall/Building Inspection**
**November 1, 2025 thru October 31, 2026**

| Account Number | Account Description | Three Year History: Actual Expense 2021-2022 | Three Year History: Actual Expense 2022-2023 | Three Year History: Actual Expense 2023-2024 | Budget 2024-2025 | Totals Through 7/31/2025 | Estimated Expenses 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|---|---|---|---|---|
| 10-46-5101 | Salaries | $ 47,065 | $ 47,622 | $ 55,970 | $ 55,894 | $ 40,935 | $ 54,580 | $ 57,974 |
| 10-46-5102 | Overtime | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-46-5106 | FICA | $ 3,663 | $ 3,748 | $ 4,385 | $ 4,276 | $ 3,241 | $ 4,321 | $ 4,435 |
| 10-46-5107 | Group Employee Insurance | $ 8,295 | $ 8,803 | $ 9,452 | $ 12,841 | $ 7,581 | $ 10,108 | $ 13,466 |
| 10-46-5110 | Unemployment Comp | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-46-5112 | Retirement | $ 6,059 | $ 5,417 | $ 6,203 | $ 5,813 | $ 4,263 | $ 5,684 | $ 6,609 |
| 10-46-5113 | Safety Stipend | $ 1,083 | $ 1,624 | $ 1,624 | $ 1,650 | $ 1,624 | $ 1,624 | $ 1,650 |
| | ***Total Salary Expenses*** | **$ 66,165** | **$ 67,214** | **$ 77,634** | **$ 80,474** | **$ 57,644** | **$ 76,316** | **$ 84,134** |
| 10-46-7201 | Utilities | $ 714 | $ 1,296 | $ 1,402 | $ 700 | $ 176 | $ 235 | $ 500 |
| 10-46-7204 | Postage | $ 100 | $ 50 | $ 50 | $ 150 | $ - | $ - | $ 150 |
| 10-46-7205 | Travel & Training | $ 902 | $ 1,829 | $ 2,020 | $ 4,000 | $ 1,410 | $ 3,000 | $ 4,000 |
| 10-46-7209 | Building Maintenance | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10-46-7210 | Equipment/Vehicle Maintenance | $ 975 | $ 629 | $ 284 | $ 500 | $ 551 | $ 735 | $ 500 |
| 10-46-7211 | Tire Replacement | $ - | $ - | $ 285 | $ 500 | $ - | $ - | $ - |
| 10-46-7227 | Association Dues | $ 235 | $ 205 | $ 295 | $ 300 | $ 234 | $ 234 | $ 300 |
| 10-46-7229 | Miscellaneous | $ 60 | $ 60 | $ 391 | $ 50 | $ - | $ - | $ 50 |
| 10-46-7233 | Immunization & Physicals | $ - | $ - | $ - | $ 100 | $ 351 | $ 351 | $ 100 |
| 10-46-7235 | Computer Software Support | $ 3,650 | $ 1,142 | $ 3,500 | $ 3,500 | $ 3,800 | $ 5,067 | $ 3,500 |
| 10-46-7266 | Demolition | $ 24,282 | $ 37,569 | $ 5,750 | $ 100,000 | $ 34,752 | $ 102,292 | $ 100,000 |
| 10-46-7285 | Cell Phones | $ 558 | $ 139 | $ 85 | $ 1,500 | $ 1,099 | $ 1,465 | $ 1,500 |
| 10-46-7301 | Office Supplies | $ - | $ - | $ 4 | $ 200 | $ - | $ - | $ 200 |
| 10-46-7302 | Periodicals - Code Books | $ 2,680 | $ 161 | $ 480 | $ 5,000 | $ 2,398 | $ 3,197 | $ 500 |
| 10-46-7303 | Fuel & Oil | $ 1,078 | $ 1,195 | $ 827 | $ 1,000 | $ 641 | $ 854 | $ 1,000 |
| 10-46-7304 | Dept. Supplies | $ 889 | $ 439 | $ 299 | $ 100 | $ 269 | $ 358 | $ 250 |
| 10-46-7306 | Clothing | $ 210 | $ 317 | $ 161 | $ 250 | $ 171 | $ 228 | $ 250 |
| 10-46-7401 | Furniture & Equipment | $ - | $ - | $ - | $ - | $ - | $ - | $ 250 |
| | ***Total Operating Expenses*** | **$ 36,333** | **$ 45,032** | **$ 15,832** | **$ 117,850** | **$ 45,851** | **$ 118,016** | **$ 113,050** |
| | ***Total Building Inspection Department Expenses*** | **$ 102,498** | **$ 112,246** | **$ 93,466** | **$ 198,324** | **$ 103,495** | **$ 194,333** | **$ 197,184** |

**City of De Soto**
**Park/Stormwater Fund Revenue Summary**
**November 1, 2025 thru October 31, 2026**

| | | Three Year History | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **Account Number** | **Account Description** | **Actual Revenue 2021-2022** | **Actual Revenue 2022-2023** | **Actual Revenue 2023-2024** | **Budget 2024-2025** | **Totals Through 7/31/2025** | **Estimated Revenues 2024-2025** | **Proposed Budget 2025-2026** |
| 70-0-0000 | Reserves | $ - | $ - | $ - | $ - | $ - | | $ - |
| 70-0-0000 | Jefferson Foundation Grant Carryover | $ - | $ - | $ - | $ - | $ - | | $ - |
| 70-00-4200 | Real Estate Taxes | $ 62,268 | $ 63,260 | $ 65,255 | $ 70,000 | $ 66,147 | $ 66,147 | $ 70,000 |
| 70-00-4201 | Personal Property Taxes | $ 11,951 | $ 13,247 | $ 10,404 | $ 15,000 | $ 15,351 | $ 15,351 | $ 15,000 |
| 70-00-4202 | Surtax | $ 1,518 | $ 1,463 | $ 1,574 | $ 1,500 | $ 1,568 | $ 2,091 | $ 1,500 |
| 70-00-4203 | Intangible Tax | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 70-00-4204 | Utility Tax | $ 4,586 | $ 4,755 | $ 5,588 | $ 4,500 | $ 5,651 | $ 5,651 | $ 5,500 |
| 70-00-4210 | Delinq. Real Estate Tax | $ 2,840 | $ 3,233 | $ 7,973 | $ 4,000 | $ 2,379 | $ 3,172 | $ 4,000 |
| 70-00-4211 | Delinq. Personal Property Tax | $ 4,605 | $ 6,066 | $ 7,030 | $ 5,000 | $ 5,720 | $ 7,627 | $ 7,000 |
| 70-00-4212 | Penalties - Taxes | $ 1,060 | $ 1,582 | $ 1,851 | $ 1,200 | $ 1,314 | $ 1,752 | $ 1,500 |
| 70-00-4602 | EDC - ADA Playground Grant | $ - | $ - | $ - | $ - | $ - | | $ - |
| 70-00-4625 | Jefferson Foundation Grant | $ 100,000 | $ - | $ - | $ - | $ - | | $ - |
| 70-00-4628 | CDBG- State | $ - | $ - | $ 33,200 | $ - | $ - | | $ - |
| 70-00-4629 | EDC - Stormwater Grants | $ 237,679 | $ 344,738 | $ 54,656 | $ - | $ - | | $ 250,000 |
| 70-00-4636 | Hazard Mitigation Grant Reimbursement | $ - | $ - | $ - | $ 850,000 | $ - | $ 655,894 | $ - |
| 70-00-4710 | Monthly Sales Tax Receipts | $ 862,241 | $ 903,700 | $ 927,610 | $ 875,000 | $ 717,927 | $ 957,236 | $ 925,000 |
| 70-00-4802 | Interest on Investments | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 70-00-4803 | Interest on Bank Account | $ - | $ - | $ 581 | $ - | $ - | $ - | $ - |
| 70-00-4804 | Miscellaneous Income | $ 1,525 | $ - | $ 218,967 | $ 2,000 | $ - | $ - | $ 2,000 |
| 70-00-4805 | Emergency Mgmt. Reimbursement | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 70-00-4806 | Donations | $ 6,800 | $ 2,886 | $ 3,325 | $ 2,500 | $ 5,000 | $ 5,800 | $ 3,500 |
| | ***Total Operating Revenue*** | **$ 1,297,074** | **$ 1,344,930** | **$ 1,338,014** | **$ 1,830,700** | **$ 821,056** | **$ 1,720,720** | **$ 1,285,000** |
| 10-09-9940 | TRANS. - from Sales Tax | $ - | $ - | $ - | $ - | | | |
| | **Totals** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| | ***Total Operating Revenue*** | **$ 1,297,074** | **$ 1,344,930** | **$ 1,338,014** | **$ 1,830,700** | **$ 821,056** | **$ 1,720,720** | **$ 1,285,000** |
| | Reserves Added/Used | $ 1,085,527 | $ (456,021) | $ (1,147,764) | $ 1,011,132 | - | $ 632,483 | $ 250,557 |
| | ***Fund Balance*** | $ 1,779,463 | $ 1,323,442 | $ 175,678 | $ 1,186,810 | - | $ 808,161 | $ 1,058,718 |

**City of De Soto**
**Park/Stormwater Fund Expenditures**
**November 1, 2025 thru October 31, 2026**

| Account Number | Account Description | Actual Expense 2021-2022 (Three Year History) | Actual Expense 2022-2023 (Three Year History) | Actual Expense 2023-2024 (Three Year History) | Budget 2024-2025 | Totals Through 7/31/2025 | Estimated Expenses 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|---|---|---|---|---|
| 70-71-5101 | Salaries | $ 67,334 | $ 65,774 | $ 61,518 | $ 82,281 | $ 53,095 | $ 60,000 | $ 56,617 |
| 70-71-5102 | Overtime | $ - | $ 137 | $ - | $ 500 | $ - | $ - | $ 2,000 |
| 70-71-5106 | FICA | $ 5,230 | $ 5,144 | $ 4,781 | $ 6,295 | $ 4,143 | $ 4,500 | $ 4,331 |
| 70-71-5107 | Group Employee Insurance | $ 11,501 | $ 10,756 | $ 9,183 | $ 17,990 | $ 6,547 | $ 7,800 | $ 16,119 |
| 70-71-5110 | Unemployment Comp | $ - | $ - | $ - | $ 173 | $ - | $ - | $ 149 |
| 70-71-5112 | Retirement | $ 8,675 | $ 7,153 | $ 6,821 | $ 8,557 | $ 4,431 | $ 5,200 | $ 6,454 |
| 70-71-5113 | Safety Stipend | $ 1,570 | $ 1,868 | $ 1,543 | $ 1,800 | $ 1,543 | $ 1,543 | $ 1,800 |
| | ***Total Salary Expenses*** | **$ 94,310** | **$ 90,832** | **$ 83,847** | **$ 117,596** | **$ 69,759** | **$ 79,043** | **$ 87,470** |
| 70-71-7201 | Utilities | $ 16,859 | $ 38,292 | $ 18,501 | $ 50,000 | $ 10,612 | $ 30,000 | $ 30,000 |
| 70-71-7202 | Telephone/Internet | $ 2,407 | $ 2,556 | $ 2,402 | $ 2,000 | $ 1,700 | $ 2,500 | $ 3,000 |
| 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 | $ 8,923 | $ 9,934 | $ 9,310 | $ 5,000 | $ 1,918 | $ 2,558 | $ 5,000 |
| 70-71-7216 | Audit Fees | $ 1,216 | $ 1,299 | $ 1,486 | $ 3,000 | $ - | $ - | $ 2,000 |
| 70-71-7217 | Professional Services | $ - | $ 27,965 | $ 11,646 | $ 1,000 | $ 28,723 | $ 35,000 | $ 10,000 |
| 70-71-7224 | Mowing Contract | $ 56,210 | $ 54,620 | $ 48,518 | $ 59,000 | $ 42,345 | $ 50,000 | $ 59,000 |
| 70-71-7229 | Miscellaneous | $ - | $ 47 | $ 949 | $ 500 | $ - | $ - | $ 500 |
| 70-71-7231 | Insurance | $ 25,000 | $ 25,742 | $ 40,000 | $ 50,000 | $ 50,000 | $ 50,000 | $ 50,000 |
| 70-71-7233 | Immunizations & Physicals | $ - | $ - | $ - | $ 200 | $ - | $ - | $ 200 |
| 70-71-7235 | Computer/Camera System Maintenance | $ - | $ - | $ 8,120 | $ 5,000 | $ 975 | $ 3,000 | $ 5,000 |
| 70-71-7237 | Stream gage Maintenance Fee | $ 14,400 | $ 14,800 | $ 11,625 | $ 14,400 | $ 19,025 | $ 24,075 | $ 20,900 |
| 70-71-7243 | Storm Water Retention Pond Maintenance | $ 7,187 | $ - | $ 1,344 | $ 10,000 | $ - | $ - | $ 10,000 |
| 70-71-7248 | Park/Stormwater Facilities Maintenance | $ 57,235 | $ 57,189 | $ 60,490 | $ 55,000 | $ 28,940 | $ 50,000 | $ 55,000 |
| 70-71-7285 | Cell Phones | $ 1,042 | $ 1,151 | $ 368 | $ 1,200 | $ 371 | $ 600 | $ 1,200 |
| 70-71-7301 | Office Supplies | $ - | $ - | $ - | $ 100 | $ - | $ - | $ 100 |
| 70-71-7303 | Fuel & Oil | $ 12,557 | $ 12,476 | $ 9,659 | $ 12,000 | $ 7,944 | $ 11,000 | $ 12,000 |
| 70-71-7304 | Dept. Supplies | $ 1,703 | $ 770 | $ 1,304 | $ 2,000 | $ 2,907 | $ 3,500 | $ 2,000 |
| 70-71-7306 | Clothing | $ - | $ 33 | $ - | $ 300 | $ - | $ - | $ 300 |
| 70-71-7325 | Safety Equipment | $ - | $ - | $ - | $ 200 | $ - | $ - | $ 200 |
| 70-71-7326 | Fire Extinguishers | $ - | $ - | $ - | $ 100 | $ - | $ - | $ 100 |
| 70-71-7327 | Park Restroom Supplies | $ 1,177 | $ 3,289 | $ 5,466 | $ 5,000 | $ 7,198 | $ 8,000 | $ 7,000 |

**City of De Soto**
**Park/Stormwater Fund Expenditures Continued**
**November 1, 2025 thru October 31, 2026**

| Account Number | Account Description | Three Year History: Actual Expense 2021-2022 | Three Year History: Actual Expense 2022-2023 | Three Year History: Actual Expense 2023-2024 | Budget 2024-2025 | Totals Through 7/31/2025 | Estimated Expenses 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|---|---|---|---|---|
| 70-71-7543 | Park Equipment | $ - | $ 12,779 | $ 13,990 | $ 11,700 | $ 4,435 | $ 5,000 | $ 105,075 |
| 70-71-7547 | Park Development | $ 179,532 | $ 977,661 | $ 780,504 | $ 170,000 | $ 247,246 | $ 247,246 | $ 50,000 |
| 70-71-7604 | EDC - Stormwater Grants | $ 175,611 | $ 160,561 | $ 103,902 | $ - | $ - | $ 10,000 | $ 250,000 |
| 70-71-7605 | Valley Place Stormwater | $ 6,792 | $ 214,488 | $ 231,208 | $ - | $ - | $ - | $ - |
| 70-71-7606 | Flood Planning (State CDBG Project) | $ - | $ 104,352 | $ - | $ - | $ - | $ - | $ - |
| 70-71-7607 | Hiland Court Storm Drainage Improvements | $ - | $ 1,693 | $ 16,433 | $ - | $ 145 | $ 145 | $ - |
| 70-71-7609 | Buyout Grant Administration | $ - | $ - | $ 673,438 | $ 10,000 | $ 204,345 | $ 204,345 | $ 4,000 |
| 70-71-7770 | Refunds | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 70-71-8000 | Principal Payment - Multi Purpose Fields | $ - | $ - | $ 351,268 | $ 351,268 | $ 351,268 | $ 351,268 | $ 351,268 |
| 70-71-8001 | Interest Payment | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | ***Total Operating Expenses*** | **$ 567,996** | **$ 1,721,696** | **$ 2,401,931** | **$ 819,568** | **$ 1,010,097** | **$ 1,088,237** | **$ 1,034,443** |
| | ***Total Park/Stormwater Department Expenses*** | **$ 662,307** | **$ 1,812,528** | **$ 2,485,777** | **$ 937,164** | **$ 1,079,856** | **$ 1,167,280** | **$ 1,121,913** |

**City of De Soto**
**Capital Improvement 1/2 Cent Sales Tax Fund**
**Revenue Summary**
**November 1, 2025 thru October 31, 2026**

| Account Number | Account Description | Three Year History: Actual Revenue 2021-2022 | Actual Revenue 2022-2023 | Actual Revenue 2023-2024 | Budget 2024-2025 | Totals Through 7/31/2025 | Estimated Revenues 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|---|---|---|---|---|
| 44-00-4605 | MIRMA Grants | $ 2,586 | $ - | $ - | $ - | $ - | $ - | $ - |
| 44-00-4613 | Jefferson Memorial Foundation Grants | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 44-00-4622 | ARPA Funds* | $ 652,502 | $ - | $ - | $ - | $ - | $ - | $ - |
| 44-00-4623 | Amtrak Reimbursement-MoDot & County | $ - | $ - | $ - | $ 1,500,000 | $ - | $ - | $ 1,500,000 |
| 44-00-4710 | Monthly Sales Tax Receipts | $ 862,154 | $ 903,885 | $ 927,645 | $ 850,000 | $ 717,768 | $ 970,000 | $ 925,000 |
| 44-00-4802 | Interest on Investments | $ - | $ - | $ 27,795 | $ - | $ - | $ - | $ - |
| 44-00-4803 | Interest on Bank Account | $ 10,338 | $ 118,982 | $ 150,744 | $ 100,000 | $ 90,353 | $ 120,470 | $ 100,000 |
| 44-00-4804 | Miscellaneous Revenue | $ - | $ 62,171 | $ 608,139 | $ 10,000 | $ 2,406 | $ 2,426 | $ 10,000 |
| 44-00-4806 | Donations | $ 3,000 | $ - | $ - | $ - | $ - | $ - | $ - |
| 44-00-4821 | Surplus Equipment Sales | $ - | $ - | $ - | $ - | $ - | $ 19,118 | $ - |
| 44-00-4825 | Miscellaneous Insurance Reimb. | $ 11,705 | $ - | $ - | $ - | $ - | $ - | $ - |
| 44-00-4833 | Automobile Insurance Reimb. | $ 35,750 | $ 1,309 | $ - | $ 5,000 | $ 41,760 | $ 41,760 | $ 5,000 |
| 44-00-4836 | Building Insurance Reimb. | $ - | $ 7,219 | $ 806 | $ 5,000 | $ 7,123 | $ 9,497 | $ 5,000 |
| 44-09-4910 | TRANS - from General Fund | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 44-09-4911 | TRANS - from Water/Sewer Fund | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | ***Total Operating Revenue*** | **$ 1,578,035** | **$ 1,093,565** | **$ 1,715,128** | **$ 2,470,000** | **$ 859,410** | **$ 1,163,271** | **$ 2,545,000** |
| | Reserves Added/Used | $ 2,341,048 | $ (30,019) | $ 542,105 | $ (1,289,637) | - | $ (399,362) | $ (1,020,069) |
| | ***Fund Balance*** | $ 4,444,606 | $ 4,414,587 | $ 4,956,692 | $ 3,667,055 | - | $ 4,557,329 | $ 3,537,260 |

*$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 |
| 2025-2026 | $ - | $ - | $ - | $ - |

**All funds expended in 2024-2025 budget year.

**City of De Soto**
**Capital Improvement 1/2 Cent Sales Tax Fund**
**Expenditure Summary**
**November 1, 2025 thru October 31, 2026**

| | | Three Year History | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **Account Number** | **Account Description** | **Actual Expense 2021-2022** | **Actual Expense 2022-2023** | **Actual Expense 2023-2024** | **Budget 2024-2025** | **Totals Through 7/31/2025** | **Estimated Expenses 2024-2025** | **Proposed Budget 2025-2026** |
| 44-08-7405 | Bld./Auto Damage Contingency | $ 11,705 | $ 21,095 | $ 23,366 | $ 15,000 | $ 69,754 | $ 72,992 | $ 15,000 |
| 44-08-7503 | Police | $ 10,976 | $ 181,412 | $ 181,362 | $ 247,682 | $ 252,386 | $ 269,191 | $ 192,822 |
| 44-08-7504 | Communications | $ - | $ 608 | $ - | $ - | $ - | $ - | $ 1,853 |
| 44-08-7505 | Code/Animal Control/Kennel | $ - | $ - | $ - | $ 50,000 | $ - | $ - | $ 202,083 |
| 44-08-7506 | Administrative | $ 30,796 | $ 106,723 | $ 38,099 | $ 307,084 | $ 301,265 | $ 301,265 | $ 360,862 |
| 44-08-7507 | Fire | $ 57,374 | $ 639,834 | $ 292,617 | $ 435,674 | $ 231,716 | $ 250,000 | $ 56,949 |
| 44-08-7508 | Street Dept. | $ 123,047 | $ 127,524 | $ 305,833 | $ 113,936 | $ 99,873 | $ 99,873 | $ 724,000 |
| 44-08-7755 | ARPA Funds | $ 227,123 | $ 26,869 | $ 320,438 | $ 578,761 | $ 269,117 | $ 457,950 | $ - |
| 44-08-7756 | Amtrak Station Project | $ - | $ - | $ - | $ 2,000,000 | $ 63,468 | $ 100,000 | $ 2,000,000 |
| 44-08-8000 | Public Works Building | $ - | $ - | $ - | $ - | $ - | | $ - |
| 44-08-8001 | Loan Interest | $ - | $ - | $ - | $ - | $ - | | $ - |
| 44-08-8002 | Industrial Park | $ - | $ - | $ - | $ - | $ - | | $ - |
| 44-08-8011 | Energy Loan-City Hall/Fire House | $ 2,861 | $ - | $ - | $ - | $ - | | $ - |
| 44-08-8012 | Street Sweeper | $ - | $ - | $ - | $ - | $ - | | $ - |
| 44-08-8013 | Firefighter Shared Training Facility Loan | $ - | $ 19,521 | $ 11,309 | $ 11,500 | $ 11,363 | $ 11,363 | $ 11,500 |
| | ***Total Operating Expenses*** | **$ 463,884** | **$ 1,123,585** | **$ 1,173,024** | **$ 3,759,637** | **$ 1,298,941** | **$ 1,562,634** | **$ 3,565,069** |

**City of De Soto**
**Special Police Training Fund**
**Revenue Summary**
**November 1, 2025 thru October 31, 2026**

| Account Number | Account Description | Three Year History<br>Actual Revenue 2021-2022 | Actual Revenue 2022-2023 | Actual Revenue 2023-2024 | Budget 2024-2025 | Totals Through 7/31/2025 | Estimated Revenues 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|---|---|---|---|---|
| 53-0-0000 | Reserves | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 53-00-4504 | Court Receipts - Training | $ 996 | $ 832 | $ 620 | $ 500 | $ 3,818 | | $ 500 |
| 53-00-4505 | Court Receipts - P.O.S.T. | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 53-00-4507 | P.O.S.T. Comm. Fund Dist | $ - | $ 500 | $ - | $ 500 | $ - | $ 500 | $ 500 |
| 53-00-4803 | Interest on Bank Account | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 53-00-4804 | Miscellaneous Income | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | ***Total Operating Revenue*** | **$ 996** | **$ 1,332** | **$ 620** | **$ 1,000** | **$ 3,818** | **$ 500** | **$ 1,000** |
| | Reserves Added/Used | $ (233) | $ 996 | $ (3,418) | $ 500 | - | $ (5,590) | $ (2,000) |
| | ***Fund Balance*** | $ 24,608 | $ 25,604 | $ 22,186 | $ 22,686 | - | $ 16,596 | $ 14,596 |

**City of De Soto**
**Special Police Training Fund**
**Expenditure Summary**
**November 1, 2025 thru October 31, 2026**

| Account Number | Account Description | Three Year History<br>Actual Expense 2021-2022 | Actual Expense 2022-2023 | Actual Expense 2023-2024 | Budget 2024-2025 | Totals Through 7/31/2025 | Estimated Expenses 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|---|---|---|---|---|
| 53-07-7205 | Travel & Training | $ - | $ 4,750 | $ 500 | $ 500 | $ - | $ 6,090 | $ 3,000 |
| 53-07-7267 | P.O.S.T. Fund | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | ***Total Operating Expenses*** | **$ -** | **$ 4,750** | **$ 500** | **$ 500** | **$ -** | **$ 6,090** | **$ 3,000** |

**City of De Soto**
**County 1/2 Cent Sales Tax Fund**
**Revenue Summary**
**November 1, 2025 thru October 31, 2026**

| Account Number | Account Description | Three Year History: Actual Revenue 2021-2022 | Three Year History: Actual Revenue 2022-2023 | Three Year History: Actual Revenue 2023-2024 | Budget 2024-2025 | Totals Through 7/31/2025 | Estimated Revenues 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|---|---|---|---|---|
| 39-00-4225 | Hwy 21 TDD | $ - | $ 120,000 | $ 120,000 | $ 100,000 | $ - | $ 25,000 | $ 25,000 |
| 39-00-4633 | MoDot Reimbursements | $ - | $ 553,462 | $ 319,431 | $ 1,141,735 | $ 615,710 | $ 851,002 | $ 20,000 |
| 39-00-4611 | County Reimbursements | $ 210,795 | $ 336,444 | $ 496,194 | $ 670,265 | $ 445,943 | $ 691,482 | $ 1,800,000 |
| 39-00-4612 | MoDot Non-Attributable Funds | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 39-00-4613 | Jefferson Memorial Grant-Trail | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 39-00-4634 | MoDot Reimbursement-Hwy 21 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 39-00-4635 | CDBG-Storm Water/Manhole Sealing | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 39-00-4802 | Interest on Investments | $ 33,559 | $ 91,564 | $ 107,058 | $ 75,000 | $ 46,456 | $ 75,000 | $ 75,000 |
| 39-00-4803 | Interest on Bank Account | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 39-00-4804 | Miscellaneous Income | $ 154 | $ - | $ - | $ 140,000 | $ - | $ - | |
| | ***Total Operating Revenue*** | **$ 244,507** | **$ 1,101,470** | **$ 1,042,683** | **$ 2,127,000** | **$ 1,108,110** | **$ 1,642,484** | **$ 1,920,000** |
| | Reserves Added/Used | $ 225,849 | $ 491,523 | $ 187,412 | $ 332,000 | - | $ (271,783) | $ 110,000 |
| | ***Fund Balance*** | $ 1,132,722 | $ 1,624,245 | $ 1,811,657 | $ 2,143,657 | - | $ 1,539,874 | $ 1,649,874 |

**City of De Soto**
**County 1/2 Cent Sales Tax Fund**
**Expenditure Summary**
**November 1, 2025 thru October 31, 2026**

| | | Three Year History | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **Account Number** | **Account Description** | **Actual Expense 2021-2022** | **Actual Expense 2022-2023** | **Actual Expense 2023-2024** | **Budget 2024-2025** | **Totals Through 7/31/2025** | **Estimated Expenses 2024-2025** | **Proposed Budget 2025-2026** |
| 39-08-8249 | Contracted Street Repair | $ 210,795 | $ 273,973 | $ 26,408 | $ 200,000 | $ 146,242 | $ 396,242 | $ 250,000 |
| 39-08-8255 | Sidewalk/Curb Repair Program | $ - | $ - | $ 20,392 | $ 10,000 | $ - | $ - | $ 10,000 |
| 39-08-8256 | Street Striping | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 39-08-8257 | East-West Gateway Fees | $ - | $ 2,766 | $ - | $ - | $ - | $ - | $ 5,000 |
| 39-08-8258 | Concrete Street Repairs | $ - | $ - | $ - | $ 50,000 | $ - | $ - | $ 50,000 |
| 39-08-8275 | Kingston Railroad Crossing | $ 12,000 | $ - | $ - | $ - | $ - | $ - | $ - |
| 39-08-8277 | Amvets Sidewalks | $ - | $ 387 | $ - | $ - | $ - | $ - | $ - |
| 39-08-8279 | Boyd Street Sidewalks | $ 31,489 | $ 23,209 | $ 518,150 | $ - | $ - | $ - | $ - |
| 39-08-8280 | N Main Street Improvement Project-Phase 1 | $ 23,481 | $ 785,501 | $ 5,503 | $ - | $ - | $ - | $ - |
| 39-08-8281 | N Main Street Improvement Project-Phase 2 | $ 2,777 | $ 23,604 | $ 36,237 | $ 775,000 | $ 146,483 | $ 700,000 | $ 25,000 |
| 39-08-8282 | Clarke Street Resurfacing | $ - | $ 17,849 | $ 43,880 | $ 750,000 | $ 698,025 | $ 698,025 | $ - |
| 39-08-8283 | Dewitt Street Bridge Replacement | $ - | $ - | $ - | $ 5,000 | $ 22,467 | $ 50,000 | $ 50,000 |
| 39-08-8284 | Miller Street Sidewalk/Resurfacing Project | $ - | $ - | $ - | $ 5,000 | $ 58,277 | $ 70,000 | $ 50,000 |
| 39-08-8285 | St. Louis Street Road Improvements | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,300,000 |
| 39-08-7404 | Equipment Replacement | $ - | $ - | $ - | $ - | $ - | $ - | $ 70,000 |
| 39-09-9806 | TRANS - to General Fund | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | ***Total Operating Expenses*** | **$ 280,541** | **$ 1,127,289** | **$ 650,569** | **$ 1,795,000** | **$ 1,071,494** | **$ 1,914,267** | **$ 1,810,000** |

**City of De Soto**
**Sales Tax Trust Fund**
**Revenue Summary**
**November 1, 2025 thru October 31, 2026**

| Account Number | Account Description | Three Year History<br>Actual Revenue 2021-2022 | Actual Revenue 2022-2023 | Actual Revenue 2023-2024 | Budget 2024-2025 | Totals Through 7/31/2025 | Estimated Revenues 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|---|---|---|---|---|
| 40-0-0000 | Reserves | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 40-00-4700 | Monthly Receipts | $ 1,783,330 | $ 1,865,206 | $ 1,918,639 | $ 1,750,000 | $ 1,486,058 | $ 1,981,411 | $ 1,900,000 |
| | ***Total Operating Revenue*** | **$ 1,783,330** | **$ 1,865,206** | **$ 1,918,639** | **$ 1,750,000** | **$ 1,486,058** | **$ 1,981,411** | **$ 1,900,000** |

**City of De Soto**
**Sales Tax Trust Fund**
**Expenditure Summary**
**November 1, 2025 thru October 31, 2026**

| Account Number | Account Description | Three Year History<br>Actual Expense 2021-2022 | Actual Expense 2022-2023 | Actual Expense 2023-2024 | Budget 2024-2025 | Totals Through 7/31/2025 | Estimated Expenses 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|---|---|---|---|---|
| 40-08-8802 | Walgreens Sales Tax Rebate | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 40-07-7222 | Library Fund (3%) | $ 53,500 | $ 55,956 | $ 57,559 | $ 50,000 | $ 44,582 | $ 59,442 | $ 50,000 |
| 40-09-9806 | Transfer to General Fund (97%) | $ 1,727,830 | $ 1,809,250 | $ 1,861,080 | $ 1,700,000 | $ 1,441,477 | $ 1,921,969 | $ 1,850,000 |
| 40-09-9807 | Transfer to Park Fund | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | ***Total Operating Expenses*** | **$ 1,781,330** | **$ 1,865,206** | **$ 1,918,639** | **$ 1,750,000** | **$ 1,486,058** | **$ 1,981,411** | **$ 1,900,000** |

**City of De Soto**
**Water/Sewer/WWT Fund**
**Revenue Summary**
**November 1, 2025 thru October 31, 2026**

| Account Number | Account Description | Three Year History: Actual Revenue 2021-2022 | Actual Revenue 2022-2023 | Actual Revenue 2023-2024 | Budget 2024-2025 | Totals Through 7/31/2025 | Estimated Revenues 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|---|---|---|---|---|
| 20-0-0000 | Reserves | $ - | $ - | $ - | $ - | $ - | | $ - |
| 20-00-4101 | Water Sales - Residential | $ 913,159 | $ 995,917 | $ 1,024,702 | $ 1,100,000 | $ 941,188 | $ 1,254,918 | $ 1,150,000 |
| 20-00-4102 | Water Sales - Commercial | $ 381,341 | $ 348,900 | $ 337,771 | $ 350,000 | $ 351,489 | $ 468,652 | $ 400,000 |
| 20-00-4103 | Water Sales - Tax Free | $ 77,000 | $ 111,787 | $ 70,939 | $ 100,000 | $ 67,616 | $ 101,595 | $ 100,000 |
| 20-00-4105 | Sewer Sales | $ 665,576 | $ 694,141 | $ 703,728 | $ 685,000 | $ 643,499 | $ 857,998 | $ 750,000 |
| 20-00-4106 | Connection/Disconnection Fee | $ 17,357 | $ 14,596 | $ 15,156 | $ 18,000 | $ 19,074 | $ 25,431 | $ 20,000 |
| 20-00-4107 | Penalties | $ 48,434 | $ 47,148 | $ 40,559 | $ 50,000 | $ 31,729 | $ 46,593 | $ 50,000 |
| 20-00-4108 | Water Taps | $ 19,000 | $ 13,000 | $ 8,000 | $ 20,000 | $ 12,000 | $ 13,000 | $ 20,000 |
| 20-00-4109 | Sewer Taps | $ 19,000 | $ 13,000 | $ 8,000 | $ 20,000 | $ 14,000 | $ 15,000 | $ 20,000 |
| 20-00-4111 | Bad Check Fees | $ 20 | $ 20 | $ - | $ - | $ 40 | $ 40 | $ - |
| 20-00-4120 | Antenna Site Lease | $ - | $ - | $ 31,482 | $ - | $ - | $ - | $ - |
| 20-00-4603 | EDC Grants | $ - | $ 211,250 | $ 500,000 | $ 250,000 | $ - | $ - | $ 250,000 |
| 20-00-4606 | DNR Grants | $ - | $ - | $ - | $ 1,000,000 | $ - | $ - | $ 1,000,000 |
| 20-00-4608 | CDBG Reimbursement-State | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 20-00-4610 | ARPA Grant Transfer - Fine Screen | $ - | $ - | $ - | $ 187,028 | $ - | $ 188,833 | $ - |
| 20-00-4614 | Division of Energy - Upgrades | $ - | $ - | $ - | $ - | | $ - | $ - |
| 20-00-4802 | Interest on Investments | $ - | $ 118,981 | $ - | $ - | $ - | $ - | $ - |
| 20-00-4803 | Interest on Bank Account | $ 10,338 | $ 73,765 | $ 150,743 | $ 100,000 | $ 90,353 | $ 120,470 | $ 100,000 |
| 20-00-4804 | Miscellaneous Income | $ 4,690 | $ - | | $ 50,000 | $ 12,592 | $ 16,789 | $ 50,000 |
| 20-00-4821 | Surplus Equipment Sale | $ - | $ - | | $ - | $ - | $ - | $ - |
| | ***Total Operating Revenue*** | **$ 2,155,914** | **$ 2,642,505** | **$ 2,891,081** | **$ 3,930,028** | **$ 2,183,579** | **$ 3,109,321** | **$ 3,910,000** |
| | Transfers In | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | **Totals** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| | ***Total Operating Revenue*** | **$ 2,155,914** | **$ 2,642,505** | **$ 2,891,081** | **$ 3,930,028** | **$ 2,183,579** | **$ 3,109,321** | **$ 3,910,000** |
| | Reserves Added/Used | $ (89,693) | $ 63,389 | $ (261,597) | $ (713,107) | - | $ (1,251,244) | $ 786,001 |
| | ***Fund Balance*** | $ 1,933,988 | $ 1,997,377 | $ 1,735,780 | $ 1,022,673 | - | $ 484,536 | $ 1,270,537 |

**City of De Soto**
**Water/Sewer/WWT Fund**
**Department Summary**
**November 1, 2025 thru October 31, 2026**

| Department | Three Year History: Actual Expense 2021-2022 | Actual Expense 2022-2023 | Actual Expense 2023-2024 | Budget 2024-2025 | Totals Through 7/31/2025 | Estimated Expenses 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|---|---|---|---|
| Water | $ 737,127 | $ 908,268 | $ 837,171 | $ 864,459 | $ 781,245 | $ 1,011,262 | $ 971,703 |
| Sewer | $ 475,179 | $ 514,383 | $ 572,752 | $ 585,252 | $ 568,379 | $ 740,754 | $ 684,253 |
| Wastewater | $ 310,119 | $ 251,271 | $ 267,451 | $ 293,961 | $ 252,880 | $ 319,017 | $ 323,797 |
| Capital | $ 711,354 | $ 933,731 | $ 1,475,302 | $ 2,899,463 | $ 1,650,784 | $ 2,289,532 | $ 1,144,246 |
| ***Total General Fund Expenditures*** | **$ 2,233,778** | **$ 2,607,653** | **$ 3,152,678** | **$ 4,643,135** | **$ 3,253,288** | **$ 4,360,565** | **$ 3,123,999** |

**City of De Soto**
**Water Fund Expenditures**
**November 1, 2025 thru October 31, 2026**

| Account Number | Account Description | Three Year History: Actual Expense 2021-2022 | Three Year History: Actual Expense 2022-2023 | Three Year History: Actual Expense 2023-2024 | Budget 2024-2025 | Totals Through 7/31/2025 | Estimated Expenses 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|---|---|---|---|---|
| 20-55-5101 | Regular Salary | $ 275,180 | $ 254,037 | $ 305,565 | $ 326,200 | $ 254,067 | $ 338,757 | $ 342,674 |
| 20-55-5102 | Salary - Overtime | $ 576 | $ 7,046 | $ 5,584 | $ 6,000 | $ 8,411 | $ 11,214 | $ 10,000 |
| 20-55-5105 | Weekend Duty | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 20-55-5106 | FICA | $ 21,047 | $ 20,081 | $ 23,940 | $ 24,954 | $ 19,878 | $ 26,504 | $ 26,215 |
| 20-55-5107 | Group Employee Insurance | $ 60,129 | $ 56,795 | $ 59,790 | $ 80,669 | $ 50,710 | $ 67,614 | $ 88,037 |
| 20-55-5110 | Unemployment Comp | $ 716 | $ - | $ - | $ 861 | $ - | $ - | $ 921 |
| 20-55-5112 | Retirement | $ 33,481 | $ 24,633 | $ 29,758 | $ 33,925 | $ 25,898 | $ 34,530 | $ 39,065 |
| 20-55-5113 | Safety Stipend | $ 7,228 | $ 8,349 | $ 9,080 | $ 9,500 | $ 10,491 | $ 10,491 | $ 10,491 |
| | ***Total Salary Expenses*** | **$ 398,357** | **$ 370,940** | **$ 433,715** | **$ 482,109** | **$ 369,455** | **$ 489,110** | **$ 517,403** |
| 20-55-7201 | Utilities | $ 61,694 | $ 88,227 | $ 78,671 | $ 60,000 | $ 49,251 | $ 65,667 | $ 70,000 |
| 20-55-7202 | Telephone | $ 23,779 | $ 19,784 | $ 35,150 | $ 20,000 | $ 29,860 | $ 39,814 | $ 40,000 |
| 20-55-7203 | Printing (Water Bills) | $ 4,899 | $ 4,174 | $ 3,616 | $ 5,000 | $ 2,541 | $ 3,387 | $ 5,000 |
| 20-55-7204 | Postage | $ 10,359 | $ 11,504 | $ 12,013 | $ 15,000 | $ 6,389 | $ 8,519 | $ 15,000 |
| 20-55-7205 | Travel & Training | $ 687 | $ 1,638 | $ 589 | $ 500 | $ 908 | $ 1,210 | $ 500 |
| 20-55-7206 | Legal Public Notices | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 20-55-7209 | Building Maintenance | $ 5,151 | $ 5,815 | $ 2,730 | $ 2,500 | $ 2,838 | $ 3,784 | $ 3,000 |
| 20-55-7210 | Equipment/Vehicle Maintenance | $ 19,591 | $ 23,535 | $ 28,186 | $ 25,000 | $ 34,855 | $ 46,474 | $ 30,000 |
| 20-55-7212 | Bank Fees | $ 7,745 | $ 8,530 | $ 12,638 | $ 7,500 | $ 36,641 | $ 48,855 | $ 15,000 |
| 20-55-7216 | Audit Fees | $ 5,470 | $ 5,846 | $ 6,686 | $ 5,500 | $ 10,115 | $ 13,487 | $ 10,000 |
| 20-55-7217 | Professional Fees | $ 1,286 | $ 1,400 | $ 1,103 | $ 2,500 | $ 1,016 | $ 1,354 | $ 2,000 |
| 20-55-7218 | Rent | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 | $ 2,250 | $ 3,000 | $ 3,000 |
| 20-55-7219 | System Maintenance | $ 72,787 | $ 206,135 | $ 85,797 | $ 75,000 | $ 95,538 | $ 127,384 | $ 75,000 |
| 20-55-7220 | Recording Fees - Liens | $ 558 | $ 576 | $ 753 | $ 1,500 | $ 429 | $ 572 | $ 1,500 |
| 20-55-7224 | Mowing Contract | $ 3,781 | $ 3,761 | $ 3,348 | $ 4,000 | $ 2,626 | $ 3,501 | $ 4,000 |
| 20-55-7227 | Association Dues/Subsciptions | $ - | $ - | $ - | $ 200 | $ 83 | $ 111 | $ 200 |
| 20-55-7229 | Miscellaneous | $ 51 | $ 1,020 | $ 101 | $ 500 | $ 101 | $ 135 | $ 500 |
| 20-55-7231 | Insurance | $ 60,000 | $ 75,000 | $ 70,000 | $ 80,000 | $ 80,000 | $ 80,000 | $ 80,000 |
| 20-55-7233 | Immunization & Physicals | $ 870 | $ 2,370 | $ 891 | $ 750 | $ 942 | $ 1,256 | $ 1,200 |
| 20-55-7235 | Computer Maintenance | $ 7,302 | $ 10,185 | $ 8,194 | $ 5,000 | $ 14,503 | $ 19,337 | $ 10,000 |
| 20-55-7250 | Ordinance Codification | $ - | $ - | $ - | $ 300 | $ - | $ - | $ 300 |
| 20-55-7274 | Water Sample Testing Fee | $ 1,478 | $ 1,499 | $ 1,007 | $ 1,500 | $ - | $ - | $ 1,500 |
| 20-55-7285 | Cell Phones | $ 3,471 | $ 4,485 | $ 2,058 | $ 4,000 | $ 2,373 | $ 3,164 | $ 4,000 |
| 20-55-7286 | ESRI | $ - | $ - | $ - | $ 500 | $ - | $ - | $ 500 |
| 20-55-7293 | Water Tower/Reservoir Inspections | $ 4,498 | $ - | $ - | $ 6,000 | $ - | $ - | $ 20,000 |
| 20-55-7301 | Office Supplies | $ 376 | $ 788 | $ 271 | $ 1,000 | $ 403 | $ 538 | $ 1,000 |
| 20-55-7303 | Fuel & Oil | $ 16,694 | $ 18,430 | $ 15,003 | $ 15,000 | $ 12,204 | $ 16,272 | $ 18,000 |
| 20-55-7304 | Dept. Supplies | $ 2,285 | $ 5,774 | $ 2,252 | $ 3,500 | $ 4,393 | $ 5,857 | $ 5,000 |
| 20-55-7306 | Clothing | $ 1,337 | $ 1,698 | $ 1,984 | $ 1,000 | $ 1,390 | $ 1,854 | $ 2,000 |
| 20-55-7311 | Chlorine Supplies | $ 18,166 | $ 30,622 | $ 24,817 | $ 35,000 | $ 18,644 | $ 24,858 | $ 35,000 |

**City of De Soto**
**Water Fund Expenditures Continued**
**November 1, 2025 thru October 31, 2026**

| Account Number | Account Description | Three Year History<br>Actual Expense 2021-2022 | Actual Expense 2022-2023 | Actual Expense 2023-2024 | Budget 2024-2025 | Totals Through 7/31/2025 | Estimated Expenses 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|---|---|---|---|---|
| 20-55-7325 | Safety Equipment | $ 896 | $ 1,153 | $ 1,339 | $ 1,000 | $ 797 | $ 1,063 | $ 1,000 |
| 20-55-7326 | Fire Extinguishers | $ 557 | $ 269 | $ 385 | $ 100 | $ - | $ - | $ 100 |
| 20-55-7401 | Furniture & Equipment | $ - | $ 110 | $ 876 | $ - | $ 700 | $ 700 | $ - |
| 20-55-7500 | Principal Payment | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 20-55-7501 | Interest Payment | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 20-55-7502 | Bond Agent Fees | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | ***Total Operating Expenses*** | **$ 338,769** | **$ 537,328** | **$ 403,457** | **$ 382,350** | **$ 411,789** | **$ 522,153** | **$ 454,300** |

**City of De Soto**
**Sewer Fund Expenditures**
**November 1, 2025 thru October 31, 2026**

| Account Number | Account Description | Three Year History: Actual Expense 2021-2022 | Three Year History: Actual Expense 2022-2023 | Three Year History: Actual Expense 2023-2024 | Budget 2024-2025 | Totals Through 7/31/2025 | Estimated Expenses 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|---|---|---|---|---|
| 20-60-5101 | Regular Salary | $ 249,343 | $ 255,349 | $ 316,230 | $ 313,272 | $ 244,565 | $ 326,087 | $ 342,674 |
| 20-60-5102 | Salary - Overtime | $ 93 | $ - | $ 109 | $ - | $ 8,411 | $ 11,214 | $ 10,000 |
| 20-60-5105 | Weekend Duty | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 20-60-5106 | FICA | $ 19,098 | $ 19,777 | $ 23,783 | $ 23,965 | $ 20,371 | $ 27,161 | $ 26,215 |
| 20-60-5107 | Group Employee Insurance | $ 53,164 | $ 54,580 | $ 57,985 | $ 76,778 | $ 50,186 | $ 66,915 | $ 88,037 |
| 20-60-5110 | Unemployment Comp | $ - | $ - | $ - | $ 757 | $ - | $ - | $ 921 |
| 20-60-5112 | Retirement | $ 30,024 | $ 24,262 | $ 29,563 | $ 32,580 | $ 26,071 | $ 34,761 | $ 39,065 |
| 20-60-5113 | Safety Stipend | $ 6,416 | $ 8,332 | $ - | $ 9,400 | $ 10,491 | $ 10,491 | $ 10,491 |
| | ***Total Salary Expenses*** | **$ 358,138** | **$ 362,300** | **$ 427,670** | **$ 456,752** | **$ 360,095** | **$ 476,630** | **$ 517,403** |
| 20-60-7201 | Utilities | $ 20,529 | $ 29,472 | $ 26,775 | $ 18,000 | $ 16,977 | $ 22,636 | $ 25,000 |
| 20-60-7202 | Telephone | $ 11,225 | $ 9,956 | $ 16,937 | $ 10,000 | $ 13,206 | $ 17,608 | $ 20,000 |
| 20-60-7203 | Printing | $ 1,562 | $ 1,391 | $ 1,205 | $ 2,000 | $ 912 | $ 1,216 | $ 1,500 |
| 20-60-7204 | Postage | $ 3,533 | $ 4,201 | $ 4,804 | $ 5,000 | $ 2,096 | $ 2,795 | $ 5,000 |
| 20-60-7205 | Travel & Training | $ 92 | $ 326 | $ 127 | $ 500 | $ 498 | $ 664 | $ 500 |
| 20-60-7206 | Legal Public Notices | $ - | $ - | $ - | $ 100 | $ - | $ - | $ 100 |
| 20-60-7209 | Building Maintenance | $ 1,717 | $ 1,931 | $ 852 | $ 800 | $ 931 | $ 1,241 | $ 1,500 |
| 20-60-7210 | Equipment/Vehicle Maintenance | $ 10,603 | $ 11,914 | $ 12,101 | $ 10,000 | $ 12,611 | $ 16,815 | $ 15,000 |
| 20-60-7212 | Banking Fees | $ 6,145 | $ 5,577 | $ 2,887 | $ 6,000 | $ 669 | $ 891 | $ 6,000 |
| 20-60-7216 | Audit Fees | $ 1,823 | $ 1,949 | $ 2,229 | $ 2,500 | $ 3,372 | $ 4,496 | $ 5,000 |
| 20-60-7217 | Professional Fees | $ 429 | $ 467 | $ 367 | $ 500 | $ 339 | $ 451 | $ 500 |
| 20-60-7218 | Rent | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 | $ 2,250 | $ 3,000 | $ 3,000 |
| 20-60-7219 | System Maintenance | $ 13,360 | $ 34,609 | $ 30,481 | $ 15,000 | $ 100,309 | $ 133,746 | $ 30,000 |
| 20-60-7220 | Recording Fees | $ 210 | $ 192 | $ 275 | $ 600 | $ 143 | $ 191 | $ 500 |
| 20-60-7224 | Mowing Contract | $ 619 | $ 626 | $ 624 | $ 750 | $ 483 | $ 643 | $ 750 |
| 20-60-7227 | Association Dues/Subsciptions | $ - | $ - | $ - | $ 200 | $ 83 | $ 110 | $ 200 |
| 20-60-7229 | Miscellaneous | $ 17 | $ 7 | $ 4 | $ 100 | $ 82 | $ 110 | $ 100 |
| 20-60-7231 | Insurance | $ 30,000 | $ 30,000 | $ 30,000 | $ 40,000 | $ 40,000 | $ 40,000 | $ 40,000 |
| 20-60-7233 | Immunization & Physicals | $ 290 | $ 751 | $ 297 | $ 300 | $ 314 | $ 419 | $ 300 |
| 20-60-7235 | Computer Maintenance | $ 3,268 | $ 4,412 | $ 3,631 | $ 2,500 | $ 4,872 | $ 6,496 | $ 5,000 |
| 20-60-7285 | Cell Phones | $ 1,167 | $ 1,751 | $ 694 | $ 1,500 | $ - | $ - | $ - |
| 20-60-7301 | Office Supplies | $ 107 | $ 547 | $ 190 | $ 250 | $ 791 | $ 800 | $ 500 |
| 20-60-7303 | Fuel & Oil | $ 5,565 | $ 6,143 | $ 5,001 | $ 5,000 | $ 351 | $ 468 | $ 1,000 |
| 20-60-7304 | Dept. Supplies | $ 826 | $ 1,712 | $ 1,007 | $ 1,500 | $ 4,084 | $ 5,446 | $ 1,500 |
| 20-60-7306 | Clothing | $ 470 | $ 566 | $ 741 | $ 800 | $ 1,449 | $ 1,932 | $ 2,000 |
| 20-60-7310 | Sewer Chemicals | $ - | $ - | $ - | $ 200 | $ 463 | $ 618 | $ 500 |
| 20-60-7325 | Safety Equipment | $ 299 | $ 384 | $ 433 | $ 500 | $ 299 | $ 398 | $ 500 |
| 20-60-7326 | Fire Extinguishers | $ 186 | $ 90 | $ 128 | $ 400 | $ - | $ - | $ 400 |
| 20-60-7401 | Furniture & Equipment | $ - | $ 110 | $ 292 | $ 500 | $ 700 | $ 933 | $ 500 |
| | ***Total Operating Expenses*** | **$ 117,040** | **$ 152,083** | **$ 145,082** | **$ 128,500** | **$ 208,284** | **$ 264,124** | **$ 166,850** |
| | ***Total Sewer Department Expenses*** | **$ 475,179** | **$ 514,383** | **$ 572,752** | **$ 585,252** | **$ 568,379** | **$ 740,754** | **$ 684,253** |

**City of De Soto**
**Wastewater Treatment Fund Expenditures**
**November 1, 2025 thru October 31, 2026**

| Account Number | Account Description | Three Year History: Actual Expense 2021-2022 | Actual Expense 2022-2023 | Actual Expense 2023-2024 | Budget 2024-2025 | Totals Through 7/31/2025 | Estimated Expenses 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|---|---|---|---|---|
| 20-68-5101 | Salaries | $ 65,284 | $ 64,435 | $ 63,548 | $ 74,401 | $ 49,244 | $ 65,658 | $ 64,479 |
| 20-68-5102 | Overtime | $ 372 | $ 1,007 | $ 1,751 | $ - | $ 3,596 | $ 4,794 | $ 5,000 |
| 20-68-5106 | FICA | $ 4,834 | $ 5,180 | $ 5,145 | $ 5,692 | $ 4,191 | $ 5,589 | $ 4,933 |
| 20-68-5107 | Group Employee Insurance | $ 10,607 | $ 12,653 | $ 11,112 | $ 15,580 | $ 8,748 | $ 11,665 | $ 13,984 |
| 20-68-5110 | Unemployment Comp | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 20-68-5112 | Retirement | $ 6,337 | $ 7,124 | $ 7,238 | $ 7,738 | $ 5,090 | $ 6,787 | $ 7,351 |
| 20-68-5113 | Safety Stipend | $ 1,299 | $ 2,274 | $ 1,949 | $ 2,000 | $ 1,949 | $ 1,949 | $ 2,000 |
| | ***Total Salary Expenses*** | **$ 88,733** | **$ 92,675** | **$ 90,743** | **$ 105,411** | **$ 72,819** | **$ 96,442** | **$ 97,747** |
| 20-68-7201 | Utilities | $ 49,049 | $ 64,190 | $ 53,933 | $ 45,000 | $ 43,066 | $ 57,421 | $ 55,000 |
| 20-68-7202 | Telephone | $ 2,302 | $ 1,682 | $ 5,260 | $ 2,000 | $ 4,555 | $ 6,073 | $ 7,000 |
| 20-68-7204 | Postage | $ 1,542 | $ 274 | $ 364 | $ 2,500 | $ 135 | $ 180 | $ 500 |
| 20-68-7205 | Travel & Training | $ 795 | $ 2,193 | $ 393 | $ 500 | $ 170 | $ 227 | $ 500 |
| 20-68-7209 | Building Maintenance | $ 7,101 | $ 7,093 | $ 2,161 | $ 2,000 | $ 2,735 | $ 3,647 | $ 2,000 |
| 20-68-7210 | Equipment Maintenance | $ 52,957 | $ 32,593 | $ 26,103 | $ 35,000 | $ 24,981 | $ 33,307 | $ 35,000 |
| 20-68-7217 | Professional Services | $ - | $ - | $ 7,197 | $ - | $ 1,332 | $ 1,776 | $ - |
| 20-68-7224 | Mowing Contract | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 20-68-7227 | Association Dues/Subscriptions | $ - | $ - | $ - | $ 200 | $ 30 | $ 40 | $ 200 |
| 20-68-7229 | Miscellaneous | $ - | $ - | $ - | $ 100 | $ - | $ - | $ 100 |
| 20-68-7231 | Insurance | $ 30,000 | $ 30,000 | $ 30,656 | $ 40,000 | $ 52,521 | $ 52,521 | $ 55,000 |
| 20-68-7233 | Immunization & Physicals | $ - | $ - | $ - | $ 150 | $ 135 | $ 180 | $ 150 |
| 20-68-7235 | Computer Maintenance | $ 2,513 | $ 3,550 | $ 2,000 | $ 2,000 | $ 18,100 | $ 24,133 | $ 2,000 |
| 20-68-7285 | Cell Phones | $ 992 | $ 1,040 | $ 417 | $ 1,500 | $ 767 | $ 1,022 | $ 1,500 |
| 20-68-7299 | Sludge Disposal | $ 60,000 | $ 34 | $ 32,337 | $ 35,000 | $ - | $ - | $ 35,000 |
| 20-68-7301 | Office Supplies | $ 332 | $ - | $ - | $ 100 | $ - | $ - | $ 100 |
| 20-68-7303 | Fuel & Oil | $ 1,453 | $ 1,507 | $ 1,293 | $ 3,000 | $ 1,032 | $ 1,376 | $ 2,500 |
| 20-68-7304 | Dept. Supplies | $ 1,025 | $ 1,975 | $ 540 | $ 500 | $ 6,032 | $ 8,043 | $ 500 |
| 20-68-7306 | Clothing | $ - | $ 110 | $ - | $ 400 | $ 414 | $ 551 | $ 400 |
| 20-68-7307 | Lab Testing & Supplies | $ 10,638 | $ 11,618 | $ 13,292 | $ 15,000 | $ 24,058 | $ 32,078 | $ 25,000 |
| 20-68-7310 | Chemicals | $ 686 | $ 739 | $ 764 | $ 3,500 | $ - | $ - | $ 3,500 |
| 20-68-7325 | Safety Equipment | $ - | $ - | $ - | $ 100 | $ - | $ - | $ 100 |
| 20-68-7401 | Furniture & Equipment | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | ***Total Operating Expenses*** | **$ 221,386** | **$ 158,596** | **$ 176,709** | **$ 188,550** | **$ 180,062** | **$ 222,575** | **$ 226,050** |
| | ***Total Wastewater Treatment Department Expenses*** | **$ 310,119** | **$ 251,271** | **$ 267,451** | **$ 293,961** | **$ 252,880** | **$ 319,017** | **$ 323,797** |

**City of De Soto**
**Water/Sewer Capital Improvement Fund Expenditures**
**November 1, 2025 thru October 31, 2026**

| | | Three Year History | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **Account Number** | **Account Description** | **Actual Expense 2021-2022** | **Actual Expense 2022-2023** | **Actual Expense 2023-2024** | **Budget 2024-2025** | **Totals Through 7/31/2025** | **Estimated Expenses 2024-2025** | **Proposed Budget 2025-2026** |
| 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 | $ - | $ - | $ - | $ - | $ - | | $ - |
| 24-08-7757 | Annual Water Main Improvements | $ - | $ - | $ - | $ - | $ - | $ - | $ 140,000 |
| 24-08-7758 | Plum Street Aerial Sewer Creek Crossing | $ - | $ - | $ - | $ - | $ - | $ - | $ 75,000 |
| 24-08-7764 | Fine Screen Building (EDC Grant) | $ - | $ - | $ 548,436 | $ 187,028 | $ 334,789 | $ 334,789 | $ - |
| 24-08-7765 | CDBG Sewer Grants | $ 9,077 | $ 215,341 | $ - | $ 250,000 | $ - | $ - | $ 250,000 |
| 24-08-7766 | City Wide Water Main Replace-DNR Grant | $ - | $ - | $ 84,745 | $ - | $ - | $ - | $ - |
| 24-08-7767 | Elm to Lake Street Waterline Project | $ - | $ - | $ - | $ 1,000,000 | $ 178,841 | $ 750,000 | $ 250,000 |
| 24-08-7800 | Water Dept. | $ 94,463 | $ 14,001 | $ 40,116 | $ 41,299 | $ 182,520 | $ 182,520 | $ 32,000 |
| 24-08-7850 | Sewer Dept. | $ - | $ 78,795 | $ 38,109 | $ 35,000 | $ 31,310 | $ 31,310 | $ 50,000 |
| 24-08-7900 | Wastewater Treatment | $ 121,567 | $ 146,969 | $ 306,400 | $ 1,170,000 | $ 770,042 | $ 770,042 | $ 332,000 |
| 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 | $ 135,807 | $ 138,036 | $ 138,036 | $ - |
| 24-08-8005 | Water Meter Reading System | $ 128,301 | $ 128,301 | $ 114,796 | $ - | $ - | $ - | $ - |
| 24-08-8006 | Sewer Line Relocate-Fountain City Road | $ 42,732 | $ 42,732 | $ 42,732 | $ 65,082 | $ - | $ 67,589 | $ - |
| 24-08-8008 | Energy Loan-Public Works | $ 22,869 | $ 15,246 | $ 7,623 | $ 15,246 | $ 15,246 | $ 15,246 | $ 15,246 |
| | ***Total Operating Expenses*** | **$ 711,354** | **$ 933,731** | **$ 1,475,302** | **$ 2,899,463** | **$ 1,650,784** | **$ 2,289,532** | **$ 1,144,246** |

**City of De Soto**
**Refuse Fund**
**Revenue Summary**
**November 1, 2025 thru October 31, 2026**

| | | Three Year History | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **Account Number** | **Account Description** | **Actual Revenue 2021-2022** | **Actual Revenue 2022-2023** | **Actual Revenue 2023-2024** | **Budget 2024-2025** | **Totals Through 7/31/2025** | **Estimated Revenues 2024-2025** | **Proposed Budget 2025-2026** |
| 27-00-0000 | Reserves | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 27-00-4175 | Refuse Collections (receivable) | $ 425,596 | $ 453,405 | $ 487,858 | $ 475,000 | $ 363,044 | $ 484,058 | $ 485,000 |
| | ***Total Operating Revenue*** | **$ 425,596** | **$ 453,405** | **$ 487,858** | **$ 475,000** | **$ 363,044** | **$ 484,058** | **$ 485,000** |

**City of De Soto**
**Refuse Fund**
**Expenditure Summary**
**November 1, 2025 thru October 31, 2026**

| | | Three Year History | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **Account Number** | **Account Description** | **Actual Expense 2021-2022** | **Actual Expense 2022-2023** | **Actual Expense 2023-2024** | **Budget 2024-2025** | **Totals Through 7/31/2025** | **Estimated Expenses 2024-2025** | **Proposed Budget 2025-2026** |
| 27-07-7240 | Refuse Service | $ 427,499 | $ 455,934 | $ 513,100 | $ 475,000 | $ 362,504 | $ 483,339 | $ 485,000 |
| | ***Total Operating Expenses*** | **$ 427,499** | **$ 455,934** | **$ 513,100** | **$ 475,000** | **$ 362,504** | **$ 483,339** | **$ 485,000** |

**City of De Soto**
**Capital Improvement 1/2 Cent Sales Tax Fund**
**Expenditure Summary Descriptions**
**November 1, 2025 thru October 31, 2026**

| Administration Request Description | Dept Head Request 2025-2026 | Approved Amount by City Council 2025-2026 |
|---|---|---|
| Current City Hall Reconfiguration | $ 250,000 | $ 250,000 |
| Demo - 120 N 2nd Street | $ 100,000 | $ 100,000 |
| Website Development | $ 2,000 | $ 2,000 |
| Replace Mobile Laptops (3) - Surface Pros | $ 4,500 | $ 4,500 |
| Keyboards for Surface Pros (3) | $ 135 | $ 135 |
| Enhanced Monitors (4) | $ 2,800 | $ 2,800 |
| City Manager Computer | $ 927 | $ 927 |
| Upgrade Network Capabilities in Conference Room | $ 500 | $ 500 |
| **Total Administration Capital (44-08-7506)** | **$ 360,862** | **$ 360,862** |

| Fire Department Request Description | Dept Head Request 2025-2026 | Approved Amount by City Council 2025-2026 |
|---|---|---|
| Positive Pressure Fans (2) | $ 11,900 | $ 11,900 |
| Quick Connects | $ 15,000 | $ 15,000 |
| Electrical Upgrades for Firehouse | $ 14,000 | $ 14,000 |
| Air Bags - Rescue Equipment | $ 8,700 | $ 8,700 |
| ~~Auto Crib - Rescue Equipment~~ | $ 2,500 | $ - |
| Foam Eductor | $ 1,500 | $ 1,500 |
| Pulley System - Rescue Equipment | $ 2,000 | $ 2,000 |
| ~~Intake Valve 5710~~ | $ 3,100 | $ - |
| ~~Mounting Brackets~~ | $ 1,600 | $ - |
| Fotigate 60F Firewall | $ 800 | $ 800 |
| Spectrum Modem | $ 1,440 | $ 1,440 |
| Desktop Computers (2) | $ 1,369 | $ 1,369 |
| Monitors (2) | $ 240 | $ 240 |
| **Total Fire Department Capital (44-08-7507)** | **$ 64,149** | **$ 56,949** |

| Police Department Request Description | Dept Head Request 2025-2026 | Approved Amount by City Council 2025-2026 |
|---|---|---|
| Patrol Vehicles (3) | $ 150,000 | $ 150,000 |
| Vehicle Graphics | $ 6,500 | $ 6,500 |
| Vehicle Equipment & Installation | $ 8,500 | $ 8,500 |
| Glock - 20 sidearms | $ 10,250 | $ 10,250 |
| Holsters | $ 6,000 | $ 6,000 |
| Prisoner Transport Cages (3) | $ 6,000 | $ 6,000 |
| Network Storage for Drone Footage | $ 1,500 | $ 1,500 |
| Squad Room Computers (2) | $ 1,369 | $ 1,369 |
| Chief & Captain Computers | $ 1,853 | $ 1,853 |
| TV for Squad Room | $ 700 | $ 700 |
| Wallmount and wireless keyboard/mouse for TV | $ 150 | $ 150 |
| **Total Police Department Capital (44-08-7503)** | **$ 192,822** | **$ 192,822** |

**City of De Soto**
**Capital Improvement 1/2 Cent Sales Tax Fund**
**Expenditure Summary Descriptions**
**November 1, 2025 thru October 31, 2026**

| Communications Department | Dept Head Request 2025-2026 | Approved Amount by City Council 2025-2026 |
|---|---|---|
| Computers (2) | $ 1,853 | $ 1,853 |
| TV for Dispatch | $ 700 | $ 700 |
| **Total Communications Department Capital (44-08-7504)** | **$ 2,553** | **$ 1,853** |

| Code/Animal Control/Kennel Department | Dept Head Request 2025-2026 | Approved Amount by City Council 2025-2026 |
|---|---|---|
| Kennel Expansion | $ 202,083 | $ 202,083 |
| **Total Code/Animal Control/Kennel Department Capital (44-08-7505)** | **$ 202,083** | **$ 202,083** |

| Street Department Request Description | Dept Head Request 2025-2026 | Approved Amount by City Council 2025-2026 |
|---|---|---|
| Bucket Truck - F-450 Truck w/Bed | $ 160,000 | $ 160,000 |
| Wheel Loader - Cat 926 | $ 240,000 | $ 240,000 |
| Spreader Prewet Systems | $ 15,000 | $ 15,000 |
| Public Works Office Building Repairs | $ 40,000 | $ 40,000 |
| Replace Public Works Building Door Locks | $ 3,000 | $ 3,000 |
| Replace Padlocks - City Wide | $ 4,000 | $ 4,000 |
| 2-way Radio Replacement | $ 210,000 | $ 210,000 |
| Equipment Storage Building - Phase 1 | $ 50,000 | $ 50,000 |
| New Inter-Building wifi bridging interface | $ 2,000 | $ 2,000 |
| **Total Street Department Capital (44-08-7508)** | **$ 724,000** | **$ 724,000** |

| | | |
|---|---|---|
| ***Total Capital Fund*** | ***$ 1,546,468*** | ***$ 1,538,569*** |

**City of De Soto**
**Water/ Sewer Capital Improvement Fund**
**Expenditure Summary Descriptions**
**November 1, 2025 thru October 31, 2026**

| Water Fund Request Description | Dept Head Request 2025-2026 | Approved Amount by City Council 2025-2026 |
|---|---|---|
| Well #7 Control Valve | $ 20,000 | $ 20,000 |
| Hilcrest Tower Valve Valt Access Door | $ 12,000 | $ 12,000 |
| **Total Water Capital (24-08-7800)** | **$ 32,000** | **$ 32,000** |

| Sewer Department Request Description | Dept Head Request 2025-2026 | Approved Amount by City Council 2025-2026 |
|---|---|---|
| Amvets Post Electrical Panel Replacement | $ 50,000 | $ 50,000 |
| **Total Sewer Department Capital (24-08-7850)** | **$ 50,000** | **$ 50,000** |

| Wastewater Treatment Department Request Description | Dept Head Request 2025-2026 | Approved Amount by City Council 2025-2026 |
|---|---|---|
| Refrigerated Composit Sampler | $ 12,000 | $ 12,000 |
| RAS Telescoping Valve (2) | $ 30,000 | $ 30,000 |
| Stainless Steel Gate Valves (4) | $ 60,000 | $ 60,000 |
| Generator - WWT Plant | $ 150,000 | $ 150,000 |
| Generator - Lagoon | $ 80,000 | $ 80,000 |
| **Total Wastewater Treatment Department Capital (24-08-7900)** | **$ 332,000** | **$ 332,000** |

| Water Fund Project Descriptions | Dept Head Request 2025-2026 | Approved Amount by City Council 2025-2026 |
|---|---|---|
| Water Main Replacement - Phase F (24-08-7757) | $ 140,000 | $ 140,000 |
| Plum Street Arrial Sewer Creek Crossing (24-08-7758) | $ 75,000 | $ 75,000 |
| **Total Water Fund Projects** | **$ 215,000** | **$ 215,000** |

| CDBG Sewer Grants | Dept Head Request 2025-2026 | Approved Amount by City Council 2025-2026 |
|---|---|---|
| Sewer Lamp hole Replacement | $ 250,000 | $ 250,000 |
| **Total Water Fund Projects (24-08-7765)** | **$ 250,000** | **$ 250,000** |

| | | |
|---|---|---|
| ***Total Capital Fund*** | ***$ 879,000*** | ***$ 879,000*** |

**City of De Soto**
**Park/Stormwater Capital Improvement Fund**
**Expenditure Summary Descriptions**
**November 1, 2025 thru October 31, 2026**

| Park Equipment Request Description | Dept Head Request 2025-2026 | Approved Amount by City Council 2025-2026 |
|---|---|---|
| City Wide Park Equipment Upgrades | $ 100,000 | $ 100,000 |
| Weather Box - North Park Complex Equipment | $ 1,000 | $ 1,000 |
| DVR - North Park Complex | $ 1,400 | $ 1,400 |
| Camera Replacement - North Park Complex | $ 1,000 | $ 1,000 |
| Enhanced Cameras - Walthers Park (2) | $ 1,400 | $ 1,400 |
| POE Switches | $ 275 | $ 275 |
| **Total Park Development (70-71-7401)** | **$ 105,075** | **$ 105,075** |

| Park Development Request Description | Dept Head Request 2025-2026 | Approved Amount by City Council 2025-2026 |
|---|---|---|
| Athletic Complex Road Surface - Concrete Curves and Curbing | $ 50,000 | $ 50,000 |
| **Total Park Development (70-71-7547)** | **$ 50,000** | **$ 50,000** |

| Stormwater Project Request Description | Dept Head Request 2025-2026 | Approved Amount by City Council 2025-2026 |
|---|---|---|
| - | | |
| **Total Stormwater Projects (70-71-7604)** | **$ -** | **$ -** |

| | | |
|---|---|---|
| ***Total Capital Fund*** | ***$ 155,075*** | ***$ 155,075*** |

# CITY OF DE SOTO
## PAY/CLASSIFICATION PLAN (2025-2026)

| PAY GRADE | JOB TITLE | PAY RANGE<br>Annually / Hourly |
|---|---|---|
| 101 | Seasonal Worker | 15,829 - 23,268<br>15.22 - 19.20 |
| 102 | None | 32,698 - 48,065<br>15.72 - 23.11 |
| 103 | Building Maintenance/Custodian | 33,738 - 49,594<br>16.22 - 23.84 |
| 104 | None | 34,778 - 51,123<br>16.72 - 24.58 |
| 105 | Police Records Clerk<br>Deputy City Clerk<br>Court Clerk/Cashier<br>Utility Clerk/Cashier<br>Support Clerk<br>Asst. Finance Clerk | 35,818 - 52,652<br>17.22 - 25.31 |
| 106 | Kennel Manager | 36,858 - 54,181<br>17.72 - 26.05 |
| 107 | Public Works Water Clerk/Inspector | 38,480 56,566<br>18.50 27.20 |
| 108 | Asst. Finance Director | 38,938 - 57,238<br>18.72 - 27.52 |
| 109 | Public Works Maintenance Worker<br>Mechanic<br>Code Enforcement Officer | 39,978 - 58,767<br>19.22 - 28.25 |
| 110 | None | 42,058 - 61,825<br>20.22 - 29.72 |
| 111 | Communications Officer<br>Communications Officer - Part-Time | 42,806 - 62,925<br>19.60 - 30.25<br>Based on 84hrs per pay period |
| 112 | Communications Supervisor | 50,123 - 73,681<br>22.95 35.42<br>Based on 84hrs per pay period |
| 113 | Police Officer<br>(Adjustments according to certifications) | 53,137 - 78,111<br>24.33 - 37.55<br>Based on 84hrs per pay period |
| 114 | Corporal<br>Detective<br>K-9 Officer | 55,827 - 82,066<br>26.84 - 39.45 |

# CITY OF DE SOTO
## PAY/CLASSIFICATION PLAN (2025-2026)

| PAY GRADE | JOB TITLE | PAY RANGE Annually / Hourly |
|---|---|---|
| 115 | Building Inspector<br>Fire Marshal/Building Inspector<br>Public Works Working Foreman | 44,138 - 64,882<br>21.22 - 31.19 |
| 116 | Police Sergeant | 63,118 - 92,783<br>28.90 - 44.61<br>Based on 84hrs per pay period |
| 117 | Asst Public Works Director | 46,218 - 67,940<br>22.22 - 32.66 |
| 118 | Police Captain<br>Asst. Police Chief | 64,813 - 95,275<br>31.16 - 45.81 |
| 119 | Public Works Director<br>Fire Chief<br>City Clerk<br>Finance Director | 57,320 - 84,260<br>salaried - O.T. exempt |
| 120 | Police Chief | 61,580 - 90,523<br>Salaried O.T. exempt |
| None | Fulltime Firefighter | 47,820 - 70,295<br>17.35 - 2,550.63<br>Based on 212 hrs in 28 days<br>allows for overtime hours |
| None | Fulltime Fire Captain<br>Asst. Fire Chief | 51,820 - 76,175<br>18.80 - 27.64<br>Based on 212 hrs in 28 days<br>allows for overtime hours |
| None | Part-Time Firefighters | None<br>15.00 Per Hour |
| None | Firefighter<br>$15.00 Per Call | None |
| None | Police Reserve Officers | None |
| None | Assistant City Manager | None |
| None | City Manager | None |

# CITY OF DE SOTO

## PAY/CLASSIFICATION PLAN (2017-18)

**Updated 9/17/18**

| PAY GRADE | JOB TITLE | PAY RANGE Annually / Hourly |
|---|---|---|
| 101 | Seasonal Worker | 21,840 - 32,105<br>10.50 - 15.20 |
| 102 | None | 22,880 - 33,634<br>11.00 - 15.94 |
| 103 | Building Maintenance/Custodian | 23,920 - 36,171<br>11.50 - 17.89 |
| 104 | None | 24,960 - 37,170<br>12.00 - 18.37 |
| 105 | Police Records Clerk<br>Deputy City Clerk<br>Court Clerk/Cashier<br>Utility Clerk/Cashier<br>Support Clerk<br>Asst. Finance Clerk | 26,000 - 48,038<br>12.50 - 24.30 |
| 106 | Kennel Manager | 27,040 - 49,046<br>13.00 - 24.50 |
| 107 | Surveyor<br>Communications Officer<br>Public Works Maintenance Worker<br>Mechanic<br>Code Enforcement Officer | 28,080 - 50,045<br>13.50 - 24.56 |
| 108 | Asst. Finance Director | 29,120 - 51,043<br>14.00 - 25.04 |
| 109 | None | 30,160 - 52,042<br>14.50 - 25.52 |
| 110 | None | 31,200 - 53,040<br>15.00 - 26.00 |
| 111 | Police Officer/Bailiff | 33,852 - 54,038<br>15.50 - 26.48<br>Based on 84hrs per pay period |
| 112 | Corporal<br>Detective<br>K-9 Officer | 33,280 - 55,037<br>16.00 - 26.96 |

# CITY OF DE SOTO

## PAY/CLASSIFICATION PLAN (2017-18)

**Updated 9/17/18**

| PAY GRADE | JOB TITLE | PAY RANGE Annually / Hourly |
|---|---|---|
| 113 | Building Inspector<br>Fire Marshal/Building Inspector | 34,320 - 55,640<br>16.50 - 27.25 |
| 114 | Police Sergeant | 37,128 - 58,968<br>17.00 - 27.50<br>Based on 84hrs per pay period |
| 115 | None | 36,400 - 57,034<br>17.50 - 27.92 |
| 116 | Police Captain<br>Asst. Fire Chief<br>Asst. Police Chief | 38,480 - 65,000<br>18.50 - 31.25 |
| 117 | Public Works Director<br>Fire Chief<br>Police Chief<br>City Clerk<br>Finance Director | 47,500 - 72,000<br>salaried - O.T. exempt |
| None | Fulltime Firefighter | 32,302 - 52,998<br>10.76 - 19.26<br>Based on 212 hrs in 28 days<br>allows for overtime hours |
| None | Fulltime Fire Captain | 36,324 - 57,793<br>12.10 - 20.97<br>Based on 212 hrs in 28 days<br>allows for overtime hours |
| None | Firefighter<br>$13.00 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 |
|---|---|---|---|---|
| 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 |
| 2025 | .4121 | .1052 | .3296 | .8469 |

* 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 |
|---|---|---|---|---|
| 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 |
| 2025 | 77,340,904 | 17,682,524 | -0- | 95,023,428 |

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

Current Debt Service
November 1, 2025

## 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 |
|---|---|---|---|---|---|---|---|
| Mo Dept of Economic Development | Energy Loan-Public Works | DPDELBZ3 | 2.50% | $ 133,185.00 | $ 15,246.00 | 9/1/2026 | $ 15,246.00 |
| Totals | | | | | $ 15,246.00 | | $ 15,246.00 |

## 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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