

AGENDA

BASEHOR CITY COUNCIL

June 16, 2008

6:00 p.m.

Basehor City Hall

WORK SESSION - 6:00 p.m.

Discussion of agenda items.

REGULAR MEETING – 7:00 p.m.

1. Roll Call by Mayor Chris Garcia and Pledge of Allegiance

2. Consent Agenda

(Consent Agenda Items will be acted upon by one motion unless a Council Member requests an item be removed for discussion and separate action.)

- a. Approve Minutes
 1. June 2, 2008 Work Session & Regular Meeting
 2. June 9, work session
- b. Approve Treasurer's Report & Vendor Payments
- c. Approve investment recommendations
- d. Approve calendar of events

3. Call to Public

Members of the public are welcome to use this time to comment about any matter relating to City business that is listed on this Agenda. The comments that are discussed under "Call to Public" may or may not be acted upon by the Council during this meeting. There is a five-minute time limit. (Please wait to be recognized by the mayor then proceed to the podium; state your name and address).

4. Scheduled Discussion Items

- a. Twila A. Heinen – discuss cleaning of street and curb repair at 154th & Popular.

5. Business

- a. Consider approval of equipment bids for the Wastewater Treatment Plant expansion.
- b. Consider acceptance of the audit report for 2007 for the City of Basehor compiled by Lowenthal, Singleton, Webb and Wilson.
- c. Consider amendment to Ordinance 387 regarding excise tax procedures.
- d. Consider approval to refund excise tax to certain properties that were double billed.
- e. Consider approval of payment for repairs to the 163rd Street Lift Station.
- f. Consider proposed changes to the Municipal Court fine schedule.
- g. Consider an appointment to the Board of Zoning Appeals.

- 6. City Administrator Report**
- 7. Mayor's Report**
- 8. Council Member Reports**
- 9. Executive Session**
- 10. Adjournment**

Basehor City Council reserves the right to amend the agenda following its publication in the Basehor Sentinel newspaper. Citizens are encouraged to attend all public meetings. Updates to the agenda may be viewed at www.cityof.basehor.org

1 **Reference Materials**

- 1
 - Basehor Town Center Layout
 - City of Basehor Subdivision Map
 - Zoning Map
- 2
 - Municipal Code
 - Zoning Regulations
 - Personnel Manual

2 **City of Basehor
City Council**

6:00 p.m. Work Session
7:00 p.m. Regular Session
June 16, 2008

3 **WORK SESSION**

- Fact Finding Discussion Regarding Agenda Items with Department Supervisors (no action to be taken during this session)

4 **Pledge of Allegiance**

- **Roll Call by Mayor Chris Garcia**
- **Pledge of Allegiance**

5 **Public Hearings**

6 **Consent Agenda**

Consent Agenda Items will be acted upon by one motion unless a Council Member requests an item be removed for discussion and separate action.)

- a. Approve Minutes
June 2 Work Session and Regular Meeting Work Session
June 9 Work Session
- b. Approve Treasurer's Report & Vendor Payments
- c. Approve investment recommendations
- d. Approve calendar of events

7 **Call to Public:**

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- 8 **Scheduled Discussion**
 - Mark & Twila A. Heinen – street maintenance

- 9 **Mark & Twila Heinen**
 - Street Maintenance

- 10 **WWTP Expansion**
Equipment Bids
 - EPS \$589,583
 - Original \$565,330
 - WesTech \$604,143
 - Original \$604,143
 - EIMCO \$680,938
 - Original \$659,938

- 11 **2007 Audit**
 - Lowenthal Singleton Webb & Wilson

- 12 **Excise Tax**
 - Ordinance 387, June 15, 2002
 - Commercial
 - Paid up front
 - Residential
 - Paid with each building permit

- 13 **Excise Tax**
 - Proposed changes
 - Treat residential and commercial the same
 - Commercial
 - Charge excise tax when building permit is issued
 - Common database for tracking
 - Revise Ord. 397 Excise Tax

- 14 **Excise Tax**
 - Ord 387 Proposed Change

- 15 **Excise Tax**
 - Commercial Properties double charged

- 16 **Pinehurst**

17 **k. 163rd Street Lift Station**

- Payment for repairs

18 **Municipal Court**

Fine Schedule

- School Zone
 - Court cost increased \$25.50
- Standard Traffic Ordinance
 - Selected infractions reduced \$20.00
- Bond Schedule
 - Some amounts increased

19 **Board of Zoning Appeals**

- Appointment
- John R. Dockendorff
- Replaces #3 Vern Lynn
 - 7/06 1/01/08 (2 yrs.)
 - (Resigned 1/09/2008)

20 **City Administrator**

- Annexation
- MARCIT
- Basehor Town Center
- 150th Street Update
- Animal Control Truck
- Over Weight Vehicle

21 **Annexation**

- Cedar Lakes – Unilateral
 - KSA 12-520(a)(1)
- Glenwood Estates – County Approval
 - KSA 12-521

22 **MARCIT**

- Legal documents to allow MARCIT to expand into the State of Kansas
- Legal documents under revision

23 **Business & Industry**

- June designated as business month
- June 25, 5:00 p.m. social, \$25.00
 - 6:30 Dinner
 - 7:00 Awards

- Business & Industry Appreciation
- Riverfront Community Center

24  **Over Weight Vehicle**

- I received call from a representative of Meadowlark Transportation informing us that they to come through town with a mobile building that they are transporting from Minnesota to Weston, Missouri during the week of June 23. The weight of the load is approximately 126,000 pounds. Dimensions are 16'-8" tall with a width of 15 feet. The proposed route is east on 24/40 to 155 Street, then north to Parallel, then east into Wyandotte County to I-435. They have to get off of 24/40 at 155 Street due to construction at the 24/40-K7 interchange (load is too wide). This is apparently one of the few routes available due to bridge height/weight restrictions along the route and other restrictions from state and federal transportation agencies. Meadowlark should be contacting the County to see what restrictions are in place and what permits are required.

- Code 14-201, 14-203
- Bridge weight restriction

25  **Calendar Items**

- June 25 Business & Industry appreciation dinner
- July 4 Parade starting at 5:30 p.m.
 - Fireworks at dark

26  **Mayor, Council**

- Mayor's Report**
- Council Member Reports**
- Executive Session – if required**
- Adjournment**

Minutes**BASEHOR CITY COUNCIL****June 2, 2008****6:00 p.m.****Basehor City Hall****Official Presiding: Mayor Chris Garcia****Members Present: Pres. Iris Dysart, Terry Hill, Keith Sifford, and
Jim Washington****Members Absent: Roger McDowell****Staff Present: Carl Slaugh, Mary Mogle, Dustin Smith, Lloyd Martley, Patrick
Reavey**

WORK SESSION - 6:00 p.m.

The work session was called to order with all members present with the exception of Councilmember McDowell. The city attorney was in attendance.

1. Discussion of agenda items.***b. Consider approval of equipment bids for the Wastewater Treatment Plant expansion.***

City Administrator Carl Slaugh reported three equipment bids were received. Burns & McDonnell engineer Jeff Keller reported EIMCO was the highest bid.; however, they are known to provide better service and equipment. Mr. Keller reported he prepared a life cycle cost comparison and explained that the low bidder did not include pricing for variable drive motors which cost approximately \$90,000 and a bid bond. He noted the bids came in under the engineer's original estimate of \$700,000.

EPS	\$565,330	Additional Equipment - \$90,000 est. No bid bond
EIMCO	\$659,938	Additional Equipment - \$21,000 est.
WesTech	\$604,143	

Councilmember Sifford asked the city attorney if the City would be in violation of State laws if the Council did not choose the low bid. Mr. Reavey stated case law he may hold the City liable for paying the low bidder what it cost to complete and submit the bid.

Mr. Myracle gave comments regarding equipment provided by each company. He stated he was concerned with the brand of gearboxes provided by WesTech explaining they had a history of needing to be replaced within three years of installation.

President Dysart questioned if approval of the contract could wait until after the construction bid was issued. Mr. Keller stated normally the contractor wants to know in advance what type of equipment they were going to be installing prior to submitting a bid.

Councilmember Washington asked if it was possible to postpone action until the next regular meeting in order to acquire answers to Council's questions. Mr. Keller stated delaying action would not affect the construction bid schedule. Councilmember Sifford stated he would not have a problem voting to accept EIMCO's bid since they are proven to have better equipment and service.

d. Consider renewal of medical and dental insurance for period July 1, 2008 to June 30, 2009.

Mr. Slaugh explained in order to keep premiums down, it may be necessary to increase the deductible which would increase the employee's out-of-pocket expenses. MARCIT's and State of Kansas Large Group rates are higher than Blue Cross Blue Shield of Kansas.

Councilmember Washington stated the Council might want to look at the budget for next year and require that bidding take place 180 days prior to renewal. Council member's Washington, Sifford, and Hill felt it was in the best interest of employee morale not to make changes at this time.

Fifteen-minute break. (6:45 p.m.)

REGULAR MEETING – 7:00 p.m.

ROLL CALL BY MAYOR CHRIS GARCIA AND PLEDGE OF ALLEGIANCE

The work session was called to order with all members present with the exception of Councilmember McDowell. The city attorney was in attendance.

PUBLIC HEARING - Wastewater Treatment Plant Expansion, review of engineer's cost estimate and impact on sewer user charges or other taxes which will fund the improvements.

Staff Comments:

Mr. Slaugh reported the public hearing was a requirement of KDHE in order to receive a State Revolving Loan. Jeff Keller, Burns & McDonnell engineer, had indicated the last review was still in line with the original cost estimate. Mr. Slaugh explained how the

customer base had changed and how user fees were calculated. He explained building permit issuance had declined to only eight permits for the first five months of 2008. It was his opinion if the City continued to increase fees by 2.5%, the City should be on target with loan payments. A list of public hearing attendees would also need to be provided to the State and requested everyone in the audience sign the meeting sheet.

Public Comments:

There were no public comments made at this time.

Council Comments:

Councilmember Washington felt Burns & McDonnell had done an excellent job of keeping the project on track and keeping the Council informed.

CONSENT AGENDA

(Consent Agenda Items will be acted upon by one motion unless a Council Member requests an item be removed for discussion and separate action.)

- a. Approve Minutes
 1. May 19, 2008 Work Session & Regular Meeting
- b. Approve Treasurer's Report & Vendor Payments
- c. Approve investment recommendations
- d. Approve calendar of events

A motion was made by Councilmember Sifford and seconded by Councilmember Hill to approve the Consent Agenda as presented. A roll call vote was taken with all members voting in favor. Motion passed 4-0.

CALL TO PUBLIC

Members of the public are welcome to use this time to comment about any matter relating to City business that is listed on this Agenda. The comments that are discussed under "Call to Public" may or may not be acted upon by the Council during this meeting. There is a five-minute time limit. (Please wait to be recognized by the mayor then proceed to the podium; state your name and address).

Tara Krouse, 15427 Poplar Street, presented photographs of Poplar Street in Pin Oak Subdivision in need of repair. She explained she had public works out last year to remove a piece of rebar that was protruding from the curb.

David Brown, 15399 Meadows Street, stated he still has drainage issues on the east side of his home. Mr. Slaughter stated the only company that would give a bid was at a per hour rate. Mr. Brown explained other property owners were not affected (prior to construction of High Pointe Downs) and all the rock has washed out. President Dysart asked if the city engineer signed off on the project and if a maintenance bond had been activated. The city superintendent stated the punch list was performed and project closed out by MHS Engineering.

Mr. Slaugh stated the contractor constructed the project according to design; therefore, the City would not be able to go back on the contractor. President Dysart disagreed. The company dumped riprap and they were supposed to use 18" rock. She felt the open ditch was a possible hazard and the grade did not match the design. Mr. Brown stated he felt his property had been devalued. Mr. Slaugh stated it would take approximately \$10,000 to repair Mr. Brown's yard and \$30,000 to install pipe to the end of the block.

SCHEDULED DISCUSSION ITEMS

a. Mike Duncan, Affinity Development (request cancelled)

b. LCDC Quarterly Report

Tony Kramer, LCDC President, gave an update on second quarter projects. LCDC was working toward bringing down barriers between local and county government. Mr. Kramer explained they would be involving local governments more in strategic planning. On June 18th, a dinner would be held to include mayors and council members.

Steve Jack, Executive Director, reported LCDC continued to promote Leavenworth County through Kansas Department of Commerce recruitment dinners. Ingram's would be marketing Leavenworth County in their spring edition and would also be participating in Ingram's Destination Leavenworth County in November 2008. Another project was to collaborate with county rural water districts to create a regional utility mapping system. A Utilities Task Force has been formed to assist with the project. Six firms have submitted feasibility study proposals for Leavenworth County Air & Business Park Committee

c. David Brown – storm drainage issue

Councilmember Washington asked the city attorney what the property owner's rights were when a property owner purchased property with a drainage easement. Mr. Reavey stated it would depend on the width of the drainage easement. He understood the changes Mr. Brown has gone through; however, in accordance with Kansas Law, as long as the changes have been made within the drainage issue, the City would not have any liability. Mr. Reavey explained there was a recent court case that upheld the City's stand. Mr. Slaugh stated the utility/drainage easement was 30 ft. wide. Mayor Garcia stated he agreed with the city attorney and once an easement was recorded, the property could be used as indicated on the plat.

Councilmember Sifford stated in January 2008, it was decided the City was within their legal rights to use the easement as intended; however, it was his understanding the City agreed to put Mr. Brown's property back to a usable status. He did not feel it was a legal issue but that of a moral issue and felt Mr. Brown deserved to be told if the City was or was not going to repair Mr. Brown's property. Councilmember Sifford stated he did not think it was an issue of extending the pipe to the end of the block, but merely to the end of Mr. Brown's property. He was also questioning why a bid had not been obtained to

date. Mr. Myracle stated King Construction gave him an estimate of \$100 per lineal foot. President Dysart stated since the water did not drain correctly; therefore, it would not drain out of the ditch. Councilmember Sifford stated the design was initially approved by the Council. Councilmember Hill stated he did not disagree with using a moral issue to make decisions; however, he felt it was reasonable to think the property owners would spend \$10,000 to fix the problem themselves. The developer had a legal right to build the drainage ditch. He did note the rocks should be put back in accordance with the original design requirements.

Councilmember Washington did not feel silt should be flowing in the manner it was and questioned if the detention pond was working properly.

Mr. Slauch stated he took an action item off the agenda because he did not have a firm quote. Councilmember Washington requested a firm quote be presented at the next regular meeting.

Mr. Myracle stated High Pointe Downs satisfied all the punch list requirements and MHS signed off on the project. He reported the City and County had spent approximately \$65,000 to clean the ditch in past years.

Mayor Garcia did not feel the City should be liable for installation of a pipe. He was concerned that this would set precedent for future requests. Councilmember Sifford noted all the City was going to do was make a good faith effort to put Mr. Brown's property back close to the way it was verses the property's on Leavenworth Road that had always had a drainage problem. Mayor Garcia reiterated that was the purpose of a drainage easement. Councilmember Washington stated the City should do a better job of keeping track of developments and design.

d. Mark & Twila A. Heinen - street maintenance

Mrs. Heinen, 3303 N. 154th Terr, stated she and her husband spoke to the mayor last year regarding the condition of the curb and gutter in her subdivision and the large amount of sand left from the winter months. She felt the additional sand has become a safety hazard and thought it was time maintenance be performed on the streets.

Mayor Garcia apologized to Mrs. Heinen if he gave her the impression that he would take care of the problem immediately.

Councilmember Sifford stated he felt the road should be repaired. Councilmember Washington stated the City should implement a rotation program. Mr. Slauch stated there was a challenge that every subdivision has some deterioration and work repairs in the budget. Mayor Garcia agreed; however, there was only so much money and Council did not want to increase the mill levy.

Mr. Myracle reported in 2001 the City edge milled and over laid Pin Oak Subdivision. He stated the last two years his staff cleaned out the curbs and did not want Council to think that no maintenance had been done in the past. *(Tape 2, Side A)*

Mr. Slaugh stated an inventory of streets was performed last year in conjunction with the GASB audit. A priority list could be finalized and presented to Council for approval. Councilmember Sifford felt "piece milling" might be the only way some of the projects could be completed. Mr. Myracle stated he thought the estimate to replace curbs in Pin Oak was around \$112,000. Mr. Myracle reported he would provide Council with an updated bid.

e. Benefit District Policy for the City of Basehor

Councilmember's Washington and Hill noted this was a very important issue and suggested tabling for discussion at a work session.

Mr. Slaugh stated he would appreciate some feed back from Council on creation of benefit districts in general (i.e. impact on debt limit, concerns, debt ratio, require letter of credit). Councilmember Hill stated he wanted to make sure the City did not exceed their debt limit and was not comfortable with the comment "on the hook" made at the last meeting. He also wanted to make certain from where and when revenue would come. Mayor Garcia stated he felt the developer should pay for improvements within their subdivision. He supported a benefit policy that way developers know the City's stand prior to development.

Councilmember Washington wanted to make sure the policy was drafted for all developments and not pointed toward one development. Councilmember Hill stated he agreed as long as it did not put the City at risk. Councilmember Washington stated there would always be some risk and it would be up to the Council to mitigate that risk. Councilmember Sifford stated it was his opinion that Council should not discuss benefit districts and if a developer wanted to develop, it should be at their cost. He felt the benefit district proposed by the school district was the same as proposed by Affinity Development which posed the same risk.

f. Building permit and excise tax audit

Councilmember Washington asked if the City double collected excise tax on two properties in Pinehurst. Mr. Smith confirmed there were two properties in Pinehurst. Mr. Slaugh suggested Council change Ordinance 397 where commercial properties would be assessed at the time a building permit was issued. This would eliminate the situation of duplicate collection.

Councilmember Washington felt the City should stay with the current system of collecting residential excise tax at the time of building permit issuance and commercial at the time of development.

President Dysart stated the eleven acres in question in Pinehurst had been replatted to residential and felt the excise tax fees had already been paid and should not be paid back.

Councilmember Washington stated he felt the money should be paid back and tracked in the future.

BUSINESS

a. Consider Business and Industries Proclamation

A motion was made by Councilmember Washington and seconded by Councilmember Sifford to approve the Business and Industries Proclamation. A roll call vote was taken with all members voting in favor. Motion passed 4-0.

Mr. Slaugh informed Council there would be a dinner on June 25 honoring area businesses.

b. Consider approval of equipment bids for the Wastewater Treatment Plant expansion.

Mr. Slaugh recommended deferring action until June 16th for further research.

A motion was made by Councilmember Washington and seconded by President Dysart to table action until June 16th. A roll call vote was taken with all members voting in favor. Motion passed 4-0.

c. Consider approval of an agreement to form a Kansas Group Funded Insurance Pool in partnership with the Mid-America Regional Council Insurance Trust (MARCIT). (defer to later date until revised documents are provided)

Mr. Slaugh reported MARCIT has eight cities that are part of the MARCIT. Special legislation was approved to allow MARCIT create a district in Kansas. Revisions were needed to the document and would be submitted for Council action in the future.

A motion was made by Councilmember Sifford and seconded by Councilmember Washington to table action. A roll call vote was taken with all members voting in favor. Motion passed 4-0.

d. Consider renewal of medical and dental insurance for period July 1, 2008 to June 30, 2009

A motion was made by Councilmember Sifford and seconded by Councilmember Hill to approve renewal of medical insurance with Blue Cross Blue Shield of Kansas for Option 1 for period July 1, 2008 to June 30, 2009. A roll call vote was taken with all members voting in favor. Motion passed 4-0. *(Tape 2, Side B)*

A motion was made by Councilmember Washington and seconded by Councilmember Hill to add Business item "e" to the agenda to consider renewal of dental insurance with MARCIT, Delta Dental for period July 1, 2008 through June 1, 2009. A roll call vote was taken with all members voting in favor. Motion passed 4-0.

e. Consider renewal of dental insurance for period July 1, 2008 to June 30, 2009

A motion was made by Councilmember Washington and seconded by Councilmember Sifford to renew dental insurance with MARCIT, Delta Dental for period July 1, 2008 through June 30, 2009. A roll call vote was taken with all members voting in favor. Motion passed 4-0.

CITY ADMINISTRATOR REPORT

- Final pricing for the 163rd Street lift station repairs would be presented at the June 16th meeting.
- June 7th – Basehor Dairy Days
- June 10th – PRIDE has requested the governing body attend the State PRIDE judging in an effort to show local support.
- June 14th - City-wide garage sale
- Requested a five-minute Executive Session to discuss non-elected personnel

MAYOR'S REPORT

- Encouraged people to attend the 3rd annual Dairy Days, June 7th
- Mayor's Forum would be held June 26

COUNCIL MEMBER REPORTS

Keith Sifford

Councilmember Sifford announced due to family commitments he would not be at the June 16th meeting.

Terry Hill

Councilmember Hill reported he had an opportunity to participate in the Youth Friends program at Basehor Linwood High School and recommended others participate if given the opportunity.

Mayor Garcia stated he participated for the last three years and felt the program was very rewarding for him and hoped it student felt the same.

Chief Martley reported Parallel from the high school west to 160th Street would be temporarily closed next Saturday morning due to the 5K Fun Run. His officers would be assisting with the event. They would also provide a police escort for the Basehor PRIDE

judging event on June 10th, as well as the Christian Motorcycle Ride on June 14th. They anticipate over 100 riders in town along with all the garage sale traffic.

EXECUTIVE SESSION

A motion was made by Councilmember Sifford and seconded by Councilmember Washington to convene into Executive Session for five minutes regarding non-elected personnel. A roll call vote was taken with all members voting in favor. Motion passed 4-0. (9:04 p.m.) The city administrator attended the session.

At 9:09 p.m., the regular meeting was called to order.

A motion was made by Councilmember Washington and seconded by Councilmember Sifford to add Business Item "g" to the agenda considering adjustment to the police chief's compensation. A roll call vote was taken with all members voting in favor. Motion passed 4-0.

g. Consider adjustment to police chief's compensation.

A motion was made by Councilmember Washington and seconded by Councilmember Sifford to place the police chief's compensation at Step 2 of the Personnel Policy on the six-month anniversary of his appointment. A roll call vote was taken with all members voting in favor. Motion passed 4-0.

ADJOURNMENT

There being no further business to discuss, a motion was made by Councilmember Sifford and seconded by President Dysart to adjourn the June 2, 2008 regular meeting. A roll call vote was taken with all members voting in favor. Motion passed 4-0. Meeting adjourned at 9:11 p.m.

Submitted for Council approval with/without corrections or additions this 16th day of June, 2008.

Mayor Chris Garcia

Attest:

Mary A. Mogle, CMC, City Clerk

Digital Audio #03
2 Audio Cassettes

Agenda**BASEHOR CITY COUNCIL WORK SESSION****June 9, 2008****6:00 p.m.****Basehor City Hall****Official Presiding: Mayor Chris Garcia****Members Present: Pres. Iris Dysart, Terry Hill, Roger McDowell, Keith Sifford,
Jim Washington****Members Absent: None****Staff Present: Carl Slauch, Mary Mogle, Gene Myracle, Dustin Smith,
Lloyd Martley****Newspaper: None**

The work session was called to order by Mayor Chris Garcia. All members were present. The city attorney was not in attendance.

**1. Chris Dunn, Planning & Zoning Director
Leavenworth County Comprehensive Plan**

Chris Dunn, Leavenworth County Planning & Zoning Director, gave a presentation on the new County Comprehensive Plan. He explained a committee was compiled from residents and local government staff all over the County. The design concept was drawing a "box" around the outlying areas so that cities would be able to provide infrastructure at a later time. The plan designates areas in floodplains where limited building would occur. The intent was to allow cities to control growth outside the "box" and type of growth and ultimately issue building permits for those particular areas. Leavenworth County would request cities within the county sign an interlocal agreement outlining the process a resident would go through when obtaining a building permit, possibly restructuring the county planning commission to include a person appointed by the City of Basehor, ghost platting, regional infrastructure (i.e. sewer, water, roads), signage, and zoning. The committee also recommended creating a Public Utilities Commission that would assist with organizing major utilities. Mr. Dunn reported all the information he spoke about could be found on the Leavenworth County website.

Councilmember Washington stated he supported regional sewer and water districts. He asked what was the rationale of adding a future growth area south of Interstate 70 that was not noted on the Basehor Comprehensive Plan. Mr. Dunn reported the rationale was that

the area was included in the Basehor drainage basin. The committee also supported including the area in Basehor area rather than City of Bonner Springs.

Mr. Dunn reported when the County Commissioners approve the Comprehensive Plan a copy of the Plan, DVD, and map would be distributed to all the cities. The County Commissioner would be issuing an RFP for a company to draft the interlocal agreement.

2. Discussion regarding 2009 Department Budgets

Mr. Slaugh reported the first draft of the budget should be completed by the 27th of June. The information from the County and State would not be ready until after July 1. The public hearing will be published by July 17 and the public hearing would be held at the first meeting in August. He went over revenue projections noting they had been calculated on the conservative side. In an effort to keep the wage scale in line with the area, he would like to include another wage increase to get the employees closer to the median. Councilmember Washington felt the impact of the recession would be realized in the year 2010 rather than 2009 and estimated approximately \$160,000 shortfall in the building permit revenue line item. Revenues are projected at \$4,058,000 and expenditures at \$4,684,726.

Mr. Slaugh went over departmental budgets.

Administrative Budget:

Councilmember Washington felt the entire technology system should be revamped and felt it would save the City in the long run. Councilmember's Hill and Washington recommended hiring an IT engineer to perform a study on the computer needs and asked that the estimated cost be include in the 2009 budget.

Street Department Budget:

Mr. Myracle explained his major increases were in the gas, oil, and street light line items. The fuel costs are split between the Sewer and Highway funds.

Governing Body Budget:

Increase in Governing Body wages – Councilmember Washington reported the wages for the governing body were incorrect and should be increased from \$100 per month to \$100 per week for the mayor and from \$100 per month to \$200 per month for council members noting this had been voted on at a previous Council meeting. The city clerk stated she would review the April minutes.

Councilmember Washington wanted the money designated for laptops to be transferred to the Administrative Department budget for technology.

Police Department Budget:

Mr. Slaugh reported there are two open positions vacant and would be filled later in the year. Currently there are part-time officer positions open as well. Chief Martley reported the cameras in the cars were approximately ten years old and radios need to be

replaced as well as. If necessary, cameras could be delayed another year and purchase radios in 2009. The radios would cost about \$10,000 per year on a lease option. Radios have about a ten-year life span.

Councilmember Dysart questioned the municipal court judge's wages. The city administrator reported the judge has requested a \$50 per month increase. The city treasurer explained the wages of the judge, public defender, and prosecutor came out of the court fine line item. Councilmember Dysart felt that "Court Fee" line item should be reevaluated noting it was too low. After further review, it was decided the line item was adequate.

Councilmember McDowell asked if the radios would come out of the police department budget. Mr. Slauch reported the money would come from the Equipment Reserve Fund.

Chief Martley reported a car replacement was not included in the budget.

City Facility and General Park – no comments.

Employee Benefits Budget:

The city treasurer reported she was waiting on final costs for dental. The city clerk reported KPF and deferred compensation would decrease from 13.88% to 13.51% for year 2009.

Planning Department:

Mr. Slauch reported he made some cuts in this department in the consulting, membership dues, and commodities. Mr. Smith reported he would like to have a firm do a downtown study in the event that Basehor Town Center does not transpire.

Special Park:

Mr. Myracle reported additional equipment is anticipated for 2009 and would be paid through Park Association. They anticipate widening the west entrance similar to the east entrance recently completed. Council discussed opening additional park area.

Solid Waste:

President Dysart asked if the annual transfer should be reduced to \$15,000 since solid waste expenditures have increased. Mr. Slauch reported the fund was already at \$15,000.

Sewer Fund:

Mr. Slauch reported work still needed to be done on obtaining bids for sewer line repair work. Mr. Myracle explained he has three lines that are very bad and should address in the near future. He hoped to have information at the first meeting in July.

Mr. Slauch reported the new construction KDHE loan amount was included as well as increase in postage.

Cedar Lakes:

Mr. Slaugh reported originally he proposed an increase in annual maintenance costs; however, since the reserve amount was about \$68,000, the annual maintenance amount could remain the same as 2008.

Bond & Interest:

Mr. Slaugh reported the City's debt limit was 30% of assessed valuation with an anticipated 7.1% increase on property valuation. The City could feasibly handle another six million in debt capacity.

Council asked what were the potential uses the City could use the available debt limit. Mr. Slaugh reported the City could use the funds to build new roads. Councilmember Washington and Hill felt developers should pay for the infrastructure or use excise tax funds for those improvements depending on the projects.

Consolidated Highway:

Budgeted - \$350,000 for street improvements and \$175,000 in street repairs and maintenance (i.e. overlay and minor repairs). Mr. Slaugh reported he was working with the County to see if they would maintain Parallel from 155th Street west to the city limit and 158th Street from Parallel to 24/40 Hwy. It was decided the area on Leavenworth Road, between 153rd and 155th, should be included in the agreement as well. Council discussed including the speed limit increase for 155th Street in the municipal code.

Mayor Garcia asked if the \$350,000 included improvements to 150th Street. Mr. Slaugh reported he was using funds from the reserve budgets since there were not enough funds in the general fund. He also hoped to be awarded [24/40] Corridor funds as well. Mr. Myracle reported it would take approximately \$116,000 to repair curbs in the Pin Oak Subdivision; which would not include milling and overlay. He noted there are many streets in the City that were not standard width and no ditches that should be addressed before overlaying streets that were merely flaking. Councilmember Hill asked if there was a downside to publishing a priority list. Mr. Slaugh reported it could be published on the website so residents could see when improvements would be made to their subdivisions.

Mr. Slaugh stated he needed to correct the original amount of \$350,000 and add an additional \$100,000 to include the 150th Street project. The city superintendent reported he would finalize the priority list. Council requested the list be provided at the second meeting in August.

Municipal Equipment:

Breakdown was not available at this time. Mr. Slaugh stated he would add a car and radios to this budget. Mr. Myracle stated he would like to purchase a sewer jet truck rather than a pull behind system.

Capital Outlay:

This budget includes a public works storage shed, garage renovations, and set money aside for future City Hall. A 2009 budget has yet to be set.

Adjourned at 8:45 p.m.

Submitted for Council approval with/without corrections or additions this 16th day of June, 2008.

Chris Garcia, Mayor

Attest:

Mary A. Mogle, CMC, City Clerk

CHECK REGISTER REPORT

Date: 06/09/2008

AS OF 06/09/08

Time: 11:44am

City Of Basehor

Page: 1

BANK: First State Bank

Check N r	Check Date	Status	Vendor Number	Vendor Name	Check Description	Amount
15396	06/06/2008	Printed	ADVANCE PE	ADVANCE PEST CONTROL	PEST CONTROL C HALL/WTF/PARK	145.75
15397	06/06/2008	Printed	AT&T	AT&T	PHONE SERVICES WTF/LIFT STATIO	34.97
15398	06/06/2008	Printed	ATMOS ENER	ATMOS ENERGY	UTILITIES - GAS	283.64
15399	06/06/2008	Printed	BASEHOR AW	BASEHOR AWARDS & TROPHIES	NAME PLATE ENGRAVING	11.00
15400	06/06/2008	Printed	BRANDT FAB	BRANDT FABRICATING	BBQ PAVILION AREA/STRAP HANGER	785.40
15401	06/06/2008	Printed	CARTER WAT	CARTER WATERS CORPORATION	2 TONS ASPHALT COLD PATCH	145.09
15402	06/06/2008	Printed	CINTAS	CINTAS	SERVICES/SUPPLIES WTF & PARK	133.80
15403	06/06/2008	Printed	BASEHOR CI	CITY OF BASEHOR	SEWER/SOLID WASTE SERVICES	104.91
15404	06/06/2008	Printed	CLAIBORN/D	DANIEL C. CLAIBORN	PSYCHOLOGICAL EVALUATION-EMPL	175.00
15405	06/06/2008	Printed	COMMUNICAT	COMMUNICATION ASSOCIATES	LIGHT BAR NEW ANIMAL CONTR VEH	623.68
15406	06/06/2008	Printed	CONS WATER	CONS RURAL WATER DISTRICT #1	WATER SERVICES	171.54
15407	06/06/2008	Printed	DATAMAX	DATAMAX	LEASE RENTALS/EXCESS COPY CHAR	490.90
15408	06/06/2008	Printed	E. EDWARDS	E. EDWARDS WORK WEAR	SAFETY SHOES/PANTS & COAT	505.14
15409	06/06/2008	Printed	EFTPS	EFTPS	FIT/SS/MEID WITHHOLDING PYMT	10,564.25
15410	06/06/2008	Printed	ELITE ELEC	ELITE ELECTRIC INC	REPAIRS 163RD LIFT ST-ELECTRIC	4,717.52
15411	06/06/2008	Printed	FELDMANS	FELDMANS	WORK PANTS/TRAILER LIGHTS/SUPP	273.73
15412	06/06/2008	Printed	GRASS PAD	GRASS PAD	GRASS SEED/FERTILIZER/WEED KIL	466.75
15413	06/06/2008	Printed	GRIFFIN/WI	WILLIAM GRIFFIN	BANKRUPTCY WITHHOLDING PYMT	200.00
15414	06/06/2008	Printed	HAYNES EQU	HAYNES EQUIPMENT CO	REPAIR GRINDER PUMPS CEDAR LAK	711.87
15415	06/06/2008	Printed	INTERNAL R	INTERNAL REVENUE SERVICE	IRS GARNISHMENT WITHHOLDING PY	194.71
15416	06/06/2008	Printed	JADE ALARM	JADE ALARM COMPANY	ALARM SERVICES CITY HALL/WTF	134.70
15417	06/06/2008	Printed	KS DOR WTH	KANSAS DEPARTMENT OF REVENUE	KS STATE WITHHOLDING PYMT	1,570.32
15418	06/06/2008	Printed	KANSAS PAY	KANSAS PAYMENT CENTER	CHILD SUPPORT WITHHOLDING PYMT	223.50
15419	06/06/2008	Printed	KPF EFT	KPF EFT PROGRAM	KPF WITHHOLDING PYMT	3,465.72
15420	06/06/2008	Printed	LEAV COOP	LEAVENWORTH COUNTY CO-OP	317.4 GALLONS DIESEL FUEL	1,189.94
15421	06/06/2008	Printed	MAAC CLEAN	MAAC CLEANING SPECIALISTS	CLEANING @ CITY HALL	180.00
15422	06/06/2008	Printed	OHS-COMPCA	OHS-COMPCARE	PRE-PLACEMENT EXAM/TESTING	261.90
15423	06/06/2008	Printed	OMBPOLLENE	OMB POLICE SUPPLY, INC	EMPLOYEE CLOTHING-DUTY SHIRTS	116.97
15424	06/06/2008	Printed	OMNI-SITE	OMNI-SITE.NET	WIRELESS SERVICES WTF/LIFT STA	200.00
15425	06/06/2008	Printed	OTTING	JERRY OTTING	MOWING-2.5 HOURS 15560 CRESTWO	125.00
15426	06/06/2008	Printed	PITNEY BOW	PITNEY BOWES	POSTAGE BY PHONE ACCOUNT PYMT	392.79
15427	06/06/2008	Printed	PRETECH CO	PRETECH CORPORATION	GRADE RINGS FOR MANHOLD FIX	328.00
15428	06/06/2008	Printed	REAVEY LAW	REAVEY LAW LLC	LEGAL SERVICES PROVIDED 05/08	2,600.00
15429	06/06/2008	Printed	REILLY & S	REILLY & SONS, INC.	AUTO INS-'08 RANGER/GEN LIAB	926.00
15430	06/06/2008	Printed	SETON IDEN	SETON IDENTIFICATION PRODUCTS	SEWER MARKING FLAGS LOCATORS	341.95
15431	06/06/2008	Printed	SHAWNEE RO	SHAWNEE ROCK COMPANY	AB-3 ROCK-163RD LIFT STAT REPA	242.55
15432	06/06/2008	Printed	SMITH/DUST	DUSTIN SMITH	MILEAGE/SHUTTLE REIMBURSEMENT	50.89
15433	06/06/2008	Printed	SYSTEMS MA	SYSTEMS MANUFACTURING INC	REPAIRS 163RD ST LIFT STATION	1,071.26
15434	06/06/2008	Printed	THOMPSON P	THOMPSON PUMP	163 STREET LIFT STATION REPAIR	4,878.76
15435	06/06/2008	Printed	TOTAL ELEC	TOTAL ELECTRIC CONSTRUCTION CO	TRAFFIC SIGNAL REPAIR24/40&155	192.94
15436	06/06/2008	Printed	UNITED LAB	UNITED LABORATORIES	BIO-BLOCK FOR LIFT STATION	203.78
15437	06/06/2008	Printed	US POSTAL	UNITED STATES POSTAL SERVICE	REPLENISH PERMIT12/BOX RENTAL	1,053.00
15438	06/06/2008	Printed	VAZCOM	VAZCOM	SIM CARD/NEXTEL PHONE	162.99
15439	06/06/2008	Printed	WESTAR GRP	WESTAR ENERGY	STREET LIGHTS	3,519.02
15440	06/06/2008	Printed	WESTLAND C	WESTLAND CONSTRUCTION	163 ST LIFT STATION REPAIRS/ET	26,940.29
Total Checks:						45
Bank Total:						71,111.92
Total Checks:						45
Grand Total:						71,111.92

REVENUE/EXPENDITURE REPORT
AS OF 06/09/08

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH
Fund: 01 - GENERAL FUND				
Revenues	2,467,360.00	2,467,360.00	823,953.22	6,651.19
Expenditures	2,178,959.00	2,178,959.00	784,188.23	60,377.35
Net Effect for GENERAL FUND	288,401.00	288,401.00	39,764.99	-53,726.16
Fund: 04 - SPECIAL PARK & RECREATION FUND				
Revenues	35,348.00	35,348.00	6,558.77	200.00
Expenditures	19,500.00	19,500.00	3,165.92	2,330.00
Net Effect for SPECIAL PARK & RECREATION FUND	15,848.00	15,848.00	3,392.85	-2,130.00
Fund: 05 - SEWER FUND				
Revenues	5,851,539.00	5,851,539.00	346,903.24	3,578.76
Expenditures	5,715,259.00	5,715,259.00	616,294.28	44,025.71
Net Effect for SEWER FUND	136,280.00	136,280.00	-269,391.04	-40,446.95
Fund: 07 - CEDAR LAKES MAINTENANCE				
Revenues	14,119.00	14,119.00	10,594.38	0.00
Expenditures	10,500.00	10,500.00	3,113.25	711.87
Net Effect for CEDAR LAKES MAINTENANCE	3,619.00	3,619.00	7,481.13	-711.87
Fund: 08 - BOND & INTEREST FUND				
Revenues	890,969.00	890,969.00	555,536.85	0.00
Expenditures	1,011,084.00	1,011,084.00	363,053.34	0.00
Net Effect for BOND & INTEREST FUND	-120,115.00	-120,115.00	192,483.51	0.00
Fund: 09 - SOLID WASTE FUND				
Revenues	162,744.00	162,744.00	68,545.43	0.00
Expenditures	162,182.00	162,182.00	56,769.16	1,240.87
Net Effect for SOLID WASTE FUND	562.00	562.00	11,776.27	-1,240.87
Fund: 10 - CONSOLIDATED HIGHWAY FUND				
Revenues	787,548.00	787,548.00	210,584.60	2,405.00
Expenditures	588,700.00	588,700.00	59,109.83	2,037.84
Net Effect for CONSOLIDATED HIGHWAY FUND	198,848.00	198,848.00	151,474.77	367.16
Fund: 11 - MUNICIPAL EQUIP RESERVE FUND				
Revenues	218,247.00	218,247.00	1,695.63	0.00
Expenditures	225,000.00	225,000.00	64,728.43	623.68
Net Effect for MUNICIPAL EQUIP RESERVE FUND	-6,753.00	-6,753.00	-63,032.80	-623.68
Fund: 12 - CAPITAL IMPROVEMENT FUND				
Revenues	388,976.00	388,976.00	120,109.92	0.00
Expenditures	375,000.00	375,000.00	0.00	0.00
Net Effect for CAPITAL IMPROVEMENT FUND	13,976.00	13,976.00	120,109.92	0.00

BALANCE SHEET

AS OF 06/09/08

Page: 1

6/9/2008

12:46 pm

City Of Basehor

As of: 6/30/2008

Balances

Fund: 13 - SUMMATION OF ALL FUNDS

Assets

Acct Class: CA CURRENT ASSESTS

001 FSB CHECKING ACCOUNT	49,381.28
002 FSB MONEY MARKET ACCOUNT	3,116,705.79
016 103-3 OVERNIGHT ACCT MIP	85,669.54
031 30433 CNB 3.10% DUE 10/18/08	800,000.00
045 418000021 COMMERCE 2.25% 08/11	1,400,000.00

Acct Class: CA CURRENT ASSESTS 5,451,756.61

Total Assets 5,451,756.61

Liabilities

Acct Class: CL CURRENT LIABILITIES

214 SEWER FUND MONTHLY BALANCE	591,440.04
215 SOLID WASTE MONTHLY BALANCE	78,444.45
216 GENERAL FUND MONTHLY BALANCE	1,362,502.45
218 MUNICIPAL EQUIP FUND MO BAL	140,041.36
219 CAPITAL IMPROVE FUND MO BAL	833,770.75
220 SPECIAL PARK & REC FUND MO BAL	126,053.00
221 CONS HIGHWAY FUND MONTHLY BAL	1,987,986.05
226 BOND & INTEREST MONTHLY BAL	260,514.79
300 CL MAINTENANCE MONTLY BALANCE	71,003.72

Acct Class: CL CURRENT LIABILITIES 5,451,756.61

Total Liabilities 5,451,756.61

Total Liabilities & Balances 5,451,756.61

**City of Basehor
July 2008 Monthly Calendar of Events**

Date	Time	Event	Location
1	6:30 p.m.	Planning Commission Work Session and Meeting	City Hall Meeting Room
2	8:00 a.m.	Chamber of Commerce Board Mtg	First State Bank & Trust
4		<i>Independence Day Holiday</i>	<i>City Hall Closed</i>
	5:30 p.m.	PRIDE Fireworks & Parade	Basehor Linwood High School
7	6:00	City Council Work Session & Meeting	City Hall Meeting Room
8	1:00 p.m.	Municipal Court	City Hall Meeting Room
9	4:00 p.m.	Park Advisory Board Meeting	City Hall Meeting Room
10	11:30 a.m.	LCDC Board Meeting	LCDC Office
12	10:00-2:00	LKM Seminar-Civility & Public Service	Atchison Heritage Conf. Center
14	6:00	City Council Work Session	City Hall Meeting Room
21	6:00 p.m.	City Council Work Session & Meeting	City Hall Meeting Room
22	3:00 p.m.	LCDC Infrastructure Meeting	LCDC Office
24	Noon	Chamber Membership Meeting	Reece Nichols Office
25	5:00 p.m.	Business & Industries Celebration	Riverfront Community Center
30	11:45 a.m.	Port Authority Meeting	Heritage Center, 109 Delaware

Next Meetings:

August 4, 2008 Work Session & Regular Meeting
 August 11, 2008 Work Session
 August 18, 2008 Work Session & Regular Meeting

June 10, 2008

Basehor City Council:

I would like to be speak and be placed on your agenda for Monday, June 16, 2008 City Council meeting. Again I would like to discuss about the cleaning of the street at 154th & Terr. (Poplar) along with more and continued discussion regarding the fixing of the curbs on Poplar St. from the prior meeting of June 2, 2008.

Respectfully Yours,

A handwritten signature in cursive script that reads "Twila A. Heinen". The signature is written in black ink and is positioned above the printed name.

Twila A. Heinen

AGENDA ITEM INFORMATION FORM

Agenda Item: Consider approval of equipment bids for the Wastewater Treatment Plant expansion.

Department: Administration

Background/Description of Item:

Solicitations were sent out for the specialized equipment to be used on the Wastewater Treatment Plant (WWTP) expansion with a bid opening of May 20. The original bid opening was extended at the request of one supplier, then revised again waiting for KDHE approval of the bid documents.

After discussing the three bids on June 2 and type of equipment each one provided a few questions were raised that were to be researched by the engineer.

Three suppliers bid on the equipment. The low bidder did not include a bid bond. There are concerns with equipment

The existing plant has EIMCO equipment and there is a preference for the EIMCO supplied equipment. According to the Burns & McDonnell engineer EIMCO does have a reputation for providing better technical service when problems existing and in providing input on process design recommendations.

The engineer has also identified energy savings due to the variation in design and output of the pumps or motors that have been quoted.

Concerns were raised by the city attorney in selecting other than the low bid unless the bidder did not meet specified criteria and was spelled out in the bid documents. Otherwise the low bidder would be able to claim a reimbursement for the cost of putting together the bid.

A staff preference for the EIMCO equipment will be discussed in terms of the perceived benefit weighed against the higher cost.

Supplier	Price
EPS (Environmental & Process Systems, Inc.	\$565,330
EIMCO	\$659,938
WesTech	\$604,143

Funding Source: Sewer Fund

Recommendation: Approve a bid for the equipment to be used on the Wastewater Treatment Plant.

Prepared by: Carl E. Slaugh, City Administrator
Council Date: June 16, 2008

Carl Slaugh

From: Keller, Jeff [jkeller@burnsmcd.com]
Sent: Friday, May 23, 2008 11:44 AM
To: Carl Slaugh
Cc: Gene Myracle Jr.; Schneider, Eldon
Subject: Qualitative Review of Treatment Equipment Bids

Carl-

As we discussed yesterday, we have completed our initial review of the bids submitted by Westech, Eimco, and EPS/Philadelphia Mixer. As you know the bid prices were as follows:

Eimco: \$659,938
Westech: \$604,143
EPS: \$565,330

Burns & McDonnell has completed a qualitative review of the submittal documents, noting those items where the bidders varied from the specifications, or from one another. The following provides a summary of the most significant discrepancies between the bids and the specifications:

1. Bid requested 14 mixers plus 1 spare – Westech & Eimco provided 15, EPS provided 14.
2. EPS did not include VFD units in bid. This potentially represents \$50 - \$100K in additional cost.
3. Eimco did not include density current baffles with its clarifier design. It is possible that the clarifiers could be provided with these baffles and without a negative impact to performance.

All three bids included language regarding price escalation. Due to the projected schedule of this project, it is likely that escalation factors will be applied by the manufacturers. These factors are typically 1-2% per month, beginning 60-90 days from the date of the bid. Because of this, the prices provided in this bid are best considered approximate only. A final cost would be negotiated at a later date after discrepancies are more fully evaluated and the construction scheduled is more fully developed.

The qualitative evaluation performed here suggests that all bids, once they are normalized to include major required equipment, appear to lie within 10% of one another. Other qualitative issues, including interoperability of different manufacturer's systems, amount of spare parts needed on hand with different manufacturers, are valid considerations. The most important of these may be warranty issues. Since the original basin and equipment was sized and designed by Eimco, it is not clear if the other two manufacturers would provide the same level of warranty service if performance issues arise while using a combination of Eimco and non-Eimco equipment.

A qualitative evaluation will be developed in the near future to consider present-worth value of 12-years worth of operation. I will deliver this to you as soon as it is complete. Please call me if you wish to discuss the information in this email.

Sincerely

*Jeffrey J. Keller, P.E.
Burns & McDonnell
816-822-4371
jkeller@burnsmcd.com*

5/30/2008



June 11, 2008

Mr. Carl Slaugh, City Administrator
City of Basehor Kansas
2620 N. 155th Street
PO Box 406
Basehor, KS 66007

Basehor WWTP Expansion
Pre-bid Equipment Evaluation
Burns & McDonnell Project No. 47632

Dear Mr. Slaugh:

Burns & McDonnell has prepared a comparison of the three manufacturers' bid prices for the proposed expansion of the City's wastewater treatment facility.

WesTech Engineering, Inc. has agreed to supply the required materials and components that were specified for the price of \$604,143. It should be noted that all aerator gear boxes provided by WesTech are partially oil lubricated and partially grease lubricated. This may be a concern for future maintenance on gear reducers, since it can be more challenging to maintain systems that are grease lubricated rather than oil lubricated. In addition, the mixers specified in the WesTech bid are manufactured by ABS and have generally been reported to require more maintenance than the Flygt mixers provided by Eimco.

The initial bid submitted by Eimco Water Technologies, LLC came to a total of \$659,938. However, required weirs and baffles for the clarifier mechanisms were listed as optional in their bid, so the cost of \$21,000 has now been added to the total price. The Eimco bid utilizes mixers manufactured by Flygt, which have generally been reported to require less maintenance than the ABS mixers used in the WesTech and EPS bids.

The bid price submitted by EPS was \$565,330, but EPS did not provide the specified variable frequency drives in their bid. EPS was contacted to provide a price for this equipment. The \$21,320 cost for the drives was added to their original bid. Also a bid bond was not included in the proposal. EPS later reported that a Bid Bond could be provided at a cost of 0.5% of the total bid, including the four VFD units. The EPS bid utilized ABS mixers, which have generally been reported to require more maintenance than the Flygt mixers provided by Eimco.

9400 Ward Parkway
Kansas City, Missouri 64114-3319
Tel: 816 333-9400
Fax: 816 333-3590
<http://www.burnsmcd.com>

J:\BASEHOR\47632 - WWTP Design\Admin\Correspondence to City\Pre-Bid Equipment Price Revision 20080611.doc



Mr. Carl Slauch
June 11, 2008
Page 2

Based on these adjustments, the total estimated bid prices are as follows:

WesTech Engineering, Inc.:	\$604,143
Eimco Water Technologies, LLC:	\$680,938
EPS:	\$589,583

Please review these figures and contact us if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jeffrey J. Keller'.

Jeffrey J. Keller, P.E.
Project Manager

cc: File

Memorandum

To: Mayor and City Council
CC: Carl Slaugh, Mary Mogle
From: Susan Adams, City Treasurer
Date: 4/23/2008
Re: Audit FY2007 Auditor Cover Letters

I have received and reviewed the auditor cover letters along with considerations for the City of Basehor. I would like to address their statements in deficiencies for internal control as presented. They are as follows:

1. The City currently lacks adequate separation of physical control over cash and accounting control over cash in dealing with utility and municipal court receipts. In both functions, one person can enter the billing information into the computerized system, collect cash and record the cash receipt into the system. Proper cash controls provide that separate individuals be assigned to physical control and accounting control of cash receipt transactions. We also recommend that an individual independent of the receipting process review and approve all utility account write offs.

Response: This was note #1 verbatim in the FY 2005, FY 2006 and FY 2007 cover letter to the Mayor and City Council with the addition of the final sentence in FY 2007. In 2005 and 2006 the City did not have the staff to make the separation but this has been addressed and the staff was added in 2007 by approval of the council. Following is how the receipts are processed: receptionist opens up the checks and they are processed and stamped, the assistant city clerk processes the checks into the computerized system, and the city clerk makes the bank deposit. The treasurer enters the cash receipt into the general ledger. We were told by one of the auditors at the time of the audit that our procedure was "overkill". In the middle of last year the city clerk implemented that she sign off on all write offs with the exception of the having the receptionist sign off when the city clerk is out. The city clerk is independent of the receipting process and she will sign off on all utility account write offs to comply with the auditors request.

2. We recommend the City Council approve accounting and internal control policies in the following areas:
 - Proper accounting and internal control over accounts payable and payroll disbursements.
 - Proper accounting and internal control for bank reconciliation's.
 - Requirement of the presentation of interim and final financial statements to the City Council by management.

Response: This was note #3 verbatim in FY 2005, note #2 verbatim in FY 2006 and FY 2007 cover letter to the Mayor and City Council. Following is the processes: Accounts Payables – 1. Department heads submit purchase order attached to the bill for payment submission; 2. Treasurer works up vouchers and checks for review and approval from city administrator; 3. A summary of accounts payable is given to Council for their review before checks are mailed. Payroll Disbursements – 1. Department heads submit timesheets after review and approval to the city clerk for payroll entry; 2. City Administrator reviews and approves all timesheets before payroll processing. Bank reconciliation's process is as follows: Month end after receiving the bank statements the assistant city clerk will reconcile the payables and payroll checks. The treasurer compiles the monthly account reconciliation to make sure all accounts balance. Council is presented with financial information prior to each meeting. After the audit, we were told approval in writing by city

council is needed, even though city council has been made aware of our processes. We will prepare in writing procedures for council approval.

3. During the audit, we noted that two of the twenty-five credit card transactions tested did not have any supporting receipt documentation. We recommend the City enforce the credit card policy requirement of supporting documentation for all charges and that an individual independent of the credit cards charges should review and approve the supporting documentation for the individual charges.

Response: There were over 180 credit card transactions for the FY 2007 along with the gasoline credit card purchases which average 149 charges per month. Following is the process: Each department head carries a city credit card. There are also two additional cards for miscellaneous purchases stored in the administration and police office. These cards are checked out by the following procedure. An authorized employee will issue the card having the employee sign the checkout sheet for the credit card use. Upon the return the checkout sheet will be completed. Each credit card purchase requires a purchase order and is attached to the bill for the accounts payable process. The treasurer compiles the purchase orders against the bills and the city administrator gives the final approval. This comment was noted in FY 2005 and FY 2006 with procedures implemented to comply with auditor request.

4. We recommend that a log of all building permit requests be kept by an individual independent of the building permit issuance and calculation process. All building permits should be recalculated, using the platting information, by an individual other than the building inspector. A reconciliation of the independent log, building permits and building permit revenues received should be done on a monthly basis and agree to the general ledger. We recommend that periodically site permits be independently tested by tracing the site permit number to the log and the building permit revenue be posted to the general ledger. The water companies serving the City should send monthly to the individual mentioned in the first sentence a list of new water hookups and these should be reconciled to the log of building permits. After reviewing a sample of building permits for appropriate signatures we noted several missing.

Response: This was note verbatim #6 in FY 2005 and note #5 in FY 2006 and note #4 in FY 2007 cover letter to the Mayor and City Council with the addition of the final sentence in FY 2007. February 2008 a building permit procedure was put into place to address the above issues. The process is as follows: 1) Anyone wanting to apply for a building permit must come to City Hall or visit our website to receive an application and fill it out no fewer than five (5) days prior to beginning any residential project. Commercial projects must proceed through the appropriate process. 2) Applications shall be dated to ensure the five (5) day rule is followed and all applicable information (ie. building plans, site plans, sign plans and the like) are filled out at the front counter and given to the assistant city clerk, receptionist, treasurer or city clerk. That information is then given to the building inspector. 3) The building inspector then computes all necessary fees - value of construction and all permit fees. 4) After the permit has been processed the building inspector he will pass the request to the planning director, or other knowledgeable staff, to be reviewed and signed off on (within one business day) to assure all fees are correct. 5) Permits are then returned to the front counter processed, ready for payment and pick up by the applicant. 6) All applicant fees are paid to the assistant city clerk, receptionist, treasurer or the city clerk at the time of permit issuance. The treasurer will record the permit number, subdivision and name of individual making payment when the cash receipt is processed.

Special note that in FY 2005 the audit had six (6) comments for city review. FY 2006 the audit detailed five (5) comments for city review in which five (5) were verbatim to the FY 2005 comments. FY 2007 the audit detailed four (4) comments for city review in which three (3) were verbatim with the addition of a sentence and the fourth very similar in content. The city staff is implementing procedures or has implemented procedures to address all of the above comments.

LOWENTHAL SINGLETON WEBB & WILSON
P R O F E S S I O N A L A S S O C I A T I O N

CERTIFIED PUBLIC ACCOUNTANTS

900 Massachusetts, Suite 301
Lawrence, Kansas 66044-2868
Phone: (785) 749-5050
Fax: (785) 749-5061
E-mail: lswwcpa@lswwcpa.com

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Thomas E. Singleton, CPA
Patricia L. Webb, CPA
Thomas G. Wilson, CPA
Audrey M. Odermann, CPA

Abram M. Chrislip, CPA
Angela R. Molsinger, CPA
Brian W. Nyp, CPA

Members of American Institute
and Kansas Society of
Certified Public Accountants

Mayor and City Council
City of Basehor, Kansas

In planning and performing our audit of the financial statements of Basehor, Kansas, as of and for the year ended December 31, 2007, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the following deficiencies to be significant deficiencies in internal control.

1. The City currently lacks adequate separation of physical control over cash and accounting control over cash in dealing with utility and municipal court receipts. In both functions, one person can enter the billing information into the computerized system, collect cash and record the cash receipt into the system. Proper cash controls provide that separate individuals be assigned to physical control and accounting control of cash receipt transactions. We also recommend that an individual independent of the receipting process review and approve all utility account write offs.
2. We recommend the City Council approve accounting and internal control policies in the following areas:
 - a. Proper accounting and internal control over accounts payable and payroll disbursements.
 - b. Proper accounting and internal control for bank reconciliations.
 - c. Requirement of the presentation of interim and final financial statements to the City Council by management.
3. During the audit, we noted that two of the twenty-five credit card transactions tested did not have any supporting receipt documentation. We recommend the City enforce the credit card policy requirement of supporting documentation for all charges and that an individual independent of the credit card charges should review and approve the supporting documentation for the individual charges.

4. We recommend that a log of all building permit requests be kept by an individual independent of the building permit issuance and calculation process. All building permits should be recalculated, using the platting information, by an individual other than the building inspector. A reconciliation of the independent log, building permits and building permit revenues received should be done on a monthly basis and agreed to the general ledger. We recommend that periodically site permits be independently tested by tracing the site permit number to the log and the building permit revenue posted to the general ledger. The water companies serving the City should send monthly to the individual mentioned in the first sentence a list of new water hookups and these should be reconciled to the log of building permits. Appropriate signatures were missing from several building permits that were in a sample of such permits we selected to review.

This communication is intended solely for the information and use of the mayor, city council and other members of management of Basehor, Kansas and is not intended to be and should not be used by anyone other than these specified parties.

Howenthal, Singleton, Webb & Wilson

Professional Association

June 9, 2008

LOWENTHAL SINGLETON WEBB & WILSON
P R O F E S S I O N A L A S S O C I A T I O N

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AUDITOR'S COMMUNICATION TO THOSE CHARGED WITH GOVERNANCE

Mayor and City Council
City of Basehor, Kansas

We have audited the financial statements of the City of Basehor, Kansas for the year ended December 31, 2007, and have issued our report thereon dated June 9, 2008. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated, October 29, 2007, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and to express an opinion about whether the financial statements are fairly presented, in all material respects, in accordance with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

As part of our audit, we considered the internal control of the City of Basehor, Kansas. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to management in our meeting about planning matters on March 5, 2008.

Significant Accounting Policies

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the City of Basehor, Kansas are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed for the year ended December 31, 2007. We noted no transactions entered into by the City of Basehor, Kansas during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of accumulated depreciation is based on the straight-line method of depreciation. We evaluated the key factors and assumptions used to develop the accumulated depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.

Corrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We have been informed that management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 9, 2008.

Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Issues Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of the accounting principles and auditing standards, with management each year prior to retention as the City of Basehor, Kansas's auditors. However, this discussion occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing our audit.

This information is intended solely for the use of the mayor, city council and management of the City of Basehor, Kansas, and is not intended to be and should not be used by anyone other than these specified parties.

Lowenthal, Singleton, Webb & Wilson

Professional Association

June 9, 2008

CITY OF BASEHOR, KANSAS

FINANCIAL STATEMENTS

Year Ended December 31, 2007

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CITY OF BASEHOR, KANSAS

Financial Statements
Year ending December 31, 2007

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CITY OF BASEHOR, KANSAS

Financial Statements
Year ending December 31, 2007

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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

Mayor and City Council
City of Basehor, Kansas

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Basehor, Kansas, as of and for the year ended December 31, 2007, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the "Kansas Municipal Audit Guide." Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal controls over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

Because of inadequacies in the internal controls, we were unable to obtain sufficient audit evidence regarding the amount of building permit revenue in the financial statements for the year ended December 31, 2007, stated at \$197,086 and included in the General Fund in the Licenses, Permits and Fees account.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to obtain sufficient audit evidence regarding the building permit revenue noted above, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Basehor, Kansas, at December 31, 2007, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparisons for the General Fund, Consolidated Highway Fund, Special Parks and Recreation Fund, Capital Improvements Reserve Fund and the Municipal Equipment Reserve Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The City has not presented management discussion and analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

Our audit was made for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The individual fund financial statements as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The individual fund financial statements have been subjected to the auditing procedures applied in our audit of the basic financial statements and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Howenthal, Singleton, Webb & Wilson

Professional Association

June 9, 2008

CITY OF BASEHOR, KANSAS

STATEMENT OF NET ASSETS

December 31, 2007

	Primary Government		
	Governmental Activities	Business-type Activities	Primary Government Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 4,799,848	\$ 401,055	\$ 5,200,903
Receivables:			
Taxes	1,174,513	-	1,174,513
Municipal court	55,031	-	55,031
Other	11,133	64,762	75,895
Total current assets	<u>6,040,525</u>	<u>465,817</u>	<u>6,506,342</u>
Noncurrent assets:			
Capital assets	12,760,576	22,314,613	35,075,189
Less: accumulated depreciation	<u>[5,100,815]</u>	<u>[6,789,434]</u>	<u>[11,890,249]</u>
Total noncurrent assets	<u>7,659,761</u>	<u>15,525,179</u>	<u>23,184,940</u>
Total assets	<u>\$ 13,700,286</u>	<u>\$ 15,990,996</u>	<u>\$ 29,691,282</u>
LIABILITIES AND NET ASSETS			
Current liabilities:			
Accounts payable	\$ 32,126	\$ 19,026	\$ 51,152
Accrued liabilities	36,866	4,259	41,125
Accrued interest payable	60,608	84,136	144,744
Deferred revenue	1,174,513	-	1,174,513
Compensated absences payable	16,467	3,796	20,263
Current portion of general obligation bonds payable	227,100	67,900	295,000
Current portion of KDHE loan payable	-	297,805	297,805
Total current liabilities (payable from current assets)	<u>1,547,680</u>	<u>476,922</u>	<u>2,024,602</u>
Noncurrent liabilities:			
General obligation bonds payable	4,240,900	1,089,100	5,330,000
KDHE note payable	-	5,930,552	5,930,552
Total noncurrent liabilities	<u>4,240,900</u>	<u>7,019,652</u>	<u>11,260,552</u>
Total liabilities	<u>\$ 5,788,580</u>	<u>\$ 7,496,574</u>	<u>\$ 13,285,154</u>
Net Assets			
Invested in fixed assets, net of related debt	\$ 3,418,861	\$ 8,139,822	\$ 11,558,683
Restricted for:			
Debt service	576,188	-	576,188
Unrestricted	<u>3,916,657</u>	<u>354,600</u>	<u>4,271,257</u>
Total net assets	<u>\$ 7,911,706</u>	<u>\$ 8,494,422</u>	<u>\$ 16,406,128</u>

The notes to the financial statements are an integral part of this statement

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CITY OF BASEHOR, KANSAS

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2007

	Program Revenues			Net [Expenses] Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Government		
				Governmental Activities	Business Type Activities	Total
Governmental activities:						
General government	\$ 1,597,750	\$ 23,292	\$ -	\$ [1,574,458]	\$ -	\$ [1,574,458]
Public safety	618,815	203,463	39,279	[376,073]	-	[376,073]
Public works	127,587	210,299	-	82,712	-	82,712
Culture and recreation	32,967	44,994	-	12,027	-	12,027
Interest on long-term debt	229,211	-	-	[229,211]	-	[229,211]
Total governmental activities	<u>2,606,330</u>	<u>482,048</u>	<u>39,279</u>	<u>[2,085,003]</u>	<u>-</u>	<u>[2,085,003]</u>
Business-type activities:						
Sewer Utility	1,335,535	1,032,410	-	-	[303,125]	[303,125]
Solid Waste Utility	118,153	147,749	-	-	29,596	29,596
Total business-type activities	<u>1,453,688</u>	<u>1,180,159</u>	<u>-</u>	<u>-</u>	<u>[273,529]</u>	<u>[273,529]</u>
Total primary government	<u>\$ 4,060,018</u>	<u>\$ 1,662,207</u>	<u>\$ 39,279</u>	<u>[2,085,003]</u>	<u>[273,529]</u>	<u>[2,358,532]</u>
General Revenues:						
Property taxes levied for						
General purposes				993,581	-	993,581
Debt service				496,391	-	496,391
Franchise tax				134,726	-	134,726
Liquor tax				14,628	-	14,628
Sales tax				536,701	-	536,701
Motor vehicle tax				161,525	-	161,525
Excise tax				180,305	-	180,305
Miscellaneous tax				109,539	-	109,539
Investments earnings				174,048	26,041	200,089
Miscellaneous				74,700	926	75,626
Transfers, net				[85,000]	85,000	-
Total general revenues				<u>2,791,144</u>	<u>111,967</u>	<u>2,903,111</u>
Change in net assets				<u>706,141</u>	<u>[161,562]</u>	<u>544,579</u>
Net assets - beginning				7,265,560	8,513,733	15,779,293
Prior period adjustment				<u>[59,995]</u>	<u>142,251</u>	<u>82,256</u>
Net assets - beginning, restated				<u>7,205,565</u>	<u>8,655,984</u>	<u>15,861,549</u>
Net assets - ending				<u>\$ 7,911,706</u>	<u>\$ 8,494,422</u>	<u>\$ 16,406,128</u>

The notes to the financial statements are an integral part of this statement

CITY OF BASEHOR, KANSAS

BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2007

	<u>General</u>	<u>Consolidated Highway</u>	<u>Special Parks and Recreation</u>	<u>Capital Improvements Reserve</u>
ASSETS				
Cash and cash equivalents	\$ 1,284,234	\$ 1,836,511	\$ 122,658	\$ 713,661
Receivables				
Taxes	1,042,572	-	-	-
Municipal court	55,031	-	-	-
Other	11,133	-	-	-
Total assets	<u>\$ 2,392,970</u>	<u>\$ 1,836,511</u>	<u>\$ 122,658</u>	<u>\$ 713,661</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 7,169	\$ 4,008	\$ -	\$ -
Accrued liabilities	36,866	-	-	-
Deferred revenue	1,042,572	-	-	-
Total liabilities	<u>1,086,607</u>	<u>4,008</u>	<u>-</u>	<u>-</u>
Fund balance:				
Unreserved				
Special revenue funds	-	1,832,503	122,658	713,661
Debt service funds	-	-	-	-
Capital projects funds	-	-	-	-
General fund	1,306,363	-	-	-
Total fund balance [deficit]	<u>1,306,363</u>	<u>1,832,503</u>	<u>122,658</u>	<u>713,661</u>
Total liabilities and fund balances	<u>\$ 2,392,970</u>	<u>\$ 1,836,511</u>	<u>\$ 122,658</u>	<u>\$ 713,661</u>

<u>Municipal Equipment Reserve</u>	<u>Bond and Interest</u>	<u>Cedar Lakes Maintenance</u>	<u>Road Improvements</u>	<u>Total Governmental Funds</u>
\$ 203,074	\$ 576,188	\$ 63,522	\$ -	\$ 4,799,848
-	131,941	-	-	1,174,513
-	-	-	-	55,031
-	-	-	-	11,133
<u>\$ 203,074</u>	<u>\$ 708,129</u>	<u>\$ 63,522</u>	<u>\$ -</u>	<u>\$ 6,040,525</u>

\$ 20,949	\$ -	\$ -	\$ -	\$ 32,126
-	-	-	-	36,866
-	131,941	-	-	1,174,513
<u>20,949</u>	<u>131,941</u>	<u>-</u>	<u>-</u>	<u>1,243,505</u>

182,125	-	-	-	2,850,947
-	576,188	-	-	576,188
-	-	63,522	-	63,522
-	-	-	-	1,306,363
<u>182,125</u>	<u>576,188</u>	<u>63,522</u>	<u>-</u>	<u>4,797,020</u>
<u>\$ 203,074</u>	<u>\$ 708,129</u>	<u>\$ 63,522</u>	<u>\$ -</u>	<u>\$ 6,040,525</u>

The notes to the financial statements are an integral part of this statement
5

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CITY OF BASEHOR, KANSAS

RECONCILIATION OF THE TOTAL GOVERNMENTAL FUND BALANCES TO
NET ASSETS OF GOVERNMENTAL ACTIVITIES

December 31, 2007

Total Governmental Fund Balances \$ 4,797,020

Amounts reported for governmental activities in the
statement of net assets are different because

Capital assets used in governmental activities are not financial
resources and therefore are not reported in the funds

The cost of capital assets is	12,760,576	
Accumulated depreciation is	<u>[5,100,815]</u>	7,659,761

Long-term liabilities, including bonds payable, are not due and payable in
the current period and therefore are not reported as liabilities in the funds.
Long term liabilities at year end consist of:

General obligation bonds payable	4,468,000	
Interest payable	60,608	
Compensated absences payable	<u>16,467</u>	<u>[4,545,075]</u>

Net Assets of Governmental Activities \$ 7,911,706

CITY OF BASEHOR, KANSAS

STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

For the Year Ended December 31, 2007

	<u>General</u>	<u>Consolidated Highway</u>	<u>Special Parks and Recreation</u>	<u>Capital Improvements Reserve</u>
REVENUES:				
Taxes	\$ 1,835,531	\$ 288,160	\$ 7,314	\$ -
Intergovernmental	39,279	-	-	-
Special assessments	-	-	-	-
Licenses, permits and fees	220,378	-	21,600	-
Fines, forfeitures and penalties	216,676	-	-	-
Use of money and property	71,193	64,441	4,335	21,292
Reimbursed expenses	50,960	-	-	-
Miscellaneous	23,680	-	60	-
Total revenues	<u>2,457,697</u>	<u>352,601</u>	<u>33,309</u>	<u>21,292</u>
EXPENDITURES:				
Current				
General government	843,915	484,583	-	144,937
Public works	158,888	-	-	-
Culture and recreation	5,204	-	11,125	-
Public safety	635,836	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Total expenditures	<u>1,643,843</u>	<u>484,583</u>	<u>11,125</u>	<u>144,937</u>
Excess [deficiency] of revenues over [under] expenditures	<u>813,854</u>	<u>[131,982]</u>	<u>22,184</u>	<u>[123,645]</u>
OTHER FINANCING SOURCES [USES]				
Transfers in	15,000	245,000	-	245,000
Transfers [out]	<u>[750,000]</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources [uses]	<u>[735,000]</u>	<u>245,000</u>	<u>-</u>	<u>245,000</u>
Excess [deficiency] of revenues and other sources over [under] expenditures and other [uses]	<u>78,854</u>	<u>113,018</u>	<u>22,184</u>	<u>121,355</u>
Fund balance - Beginning of year	1,287,504	507,753	100,474	592,306
Prior period adjustments	<u>[59,995]</u>	<u>1,211,732</u>	<u>-</u>	<u>-</u>
Fund balance, Beginning of year, restated	<u>1,227,509</u>	<u>1,719,485</u>	<u>100,474</u>	<u>592,306</u>
Fund balance - End of year	<u>\$ 1,306,363</u>	<u>\$ 1,832,503</u>	<u>\$ 122,658</u>	<u>\$ 713,661</u>

<u>Municipal Equipment Reserve</u>	<u>Bond and Interest</u>	<u>Cedar Lakes Maintenance</u>	<u>Road Improvements</u>	<u>Total Governmental Funds</u>
\$ -	\$ 116	\$ -	\$ -	\$ 2,131,121
-	-	-	-	39,279
-	496,275	-	-	496,275
-	-	23,394	-	265,372
-	-	-	-	216,676
3,533	6,798	2,456	-	174,048
-	-	-	-	50,960
-	-	-	-	23,740
<u>3,533</u>	<u>503,189</u>	<u>25,850</u>	<u>-</u>	<u>3,397,471</u>
118,324	-	-	-	1,591,759
-	-	-	-	158,888
-	-	15,100	-	31,429
-	-	-	-	635,836
-	219,100	-	-	219,100
-	193,719	-	-	193,719
<u>118,324</u>	<u>412,819</u>	<u>15,100</u>	<u>-</u>	<u>2,830,731</u>
<u>[114,791]</u>	<u>90,370</u>	<u>10,750</u>	<u>-</u>	<u>566,740</u>
160,000	-	-	-	665,000
-	-	-	-	[750,000]
<u>160,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>[85,000]</u>
<u>45,209</u>	<u>90,370</u>	<u>10,750</u>	<u>-</u>	<u>481,740</u>
136,916	485,818	52,772	1,211,732	4,375,275
-	-	-	[1,211,732]	[59,995]
<u>136,916</u>	<u>485,818</u>	<u>52,772</u>	<u>-</u>	<u>4,315,280</u>
<u>\$ 182,125</u>	<u>\$ 576,188</u>	<u>\$ 63,522</u>	<u>\$ -</u>	<u>\$ 4,797,020</u>

The notes to the financial statements are an integral part of this statement

CITY OF BASEHOR, KANSAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES WITH THE GOVERNMENT WIDE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2007

Total Net Change In Fund Balances - Governmental Funds \$ 481,740

Amounts reported for governmental activities in the
statement of activities are different because

Capital outlays to purchase or build assets are reported in governmental funds
as expenditures. However, for governmental activities those costs are shown
in the statement of net assets and allocated over their estimated useful lives
as annual depreciation expenses in the statement of activities. This is the
amount by which capital outlays exceeds depreciation in the period.

Loss on sale of assets	[300]	
Capital outlays	673,191	
Depreciation expense	<u>[634,933]</u>	37,958

Interest on long-term debt in the statement of activities differs from the amount
reported in the governmental funds because interest is recorded as an
expenditure in the funds when it is due, and thus requires the use of current
financial resources. In the statement of activities, however, interest expense
is recognized as the interest accrues, regardless of when it is due. This is
the amount by which interest increased.

[35,492]

Some expenses reported in the statement of activities, such as compensated
absences, do not require the use of current financial resources and therefore
are not reported as expenditures in governmental funds.

2,835

Repayment of bond principal is an expenditure in the governmental funds, but
it reduces long-term liabilities in the statement of net assets and does not
affect the statement of activities.

219,100

Changes In Net Assets of Governmental Activities

\$ 706,141

CITY OF BASEHOR, KANSAS

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - ACTUAL AND BUDGET
For the Year Ended December 31, 2007

	GAAP Basis	Adjustments to Budgetary Basis	Budgetary Basis	Budgeted Amounts		Variance with Final Budget Positive [Negative]
				Original	Final	
Revenues:						
Taxes	\$ 1,835,531	\$ -	\$ 1,835,531	\$ 1,789,674	\$ 1,789,674	\$ 45,857
Intergovernmental	39,279	-	39,279	-	-	39,279
Licenses and permits	220,378	-	220,378	222,528	222,528	[2,150]
Fines, forfeitures and penalties	216,676	[12,821]	203,855	167,500	167,500	36,355
Use of money and property	71,193	-	71,193	26,000	26,000	45,193
Federal grant	50,960	15,517	66,477	150,184	150,184	[83,707]
Reimbursed expenses	-	-	-	40,000	40,000	[40,000]
Miscellaneous	23,680	-	23,680	10,608	10,608	13,072
Total Revenues	2,457,697	2,696	2,460,393	2,406,494	2,406,494	53,899
Expenditures:						
General Administration:						
Personal services	521,852	-	521,852	236,974	236,974	[284,878]
Contractual services	275,376	[24,576]	250,800	649,033	649,033	398,233
Commodities	28,664	-	28,664	34,809	34,809	6,145
Capital outlay	18,023	-	18,023	31,432	31,432	13,409
	<u>843,915</u>	<u>[24,576]</u>	<u>819,339</u>	<u>952,248</u>	<u>952,248</u>	<u>132,909</u>
Public Safety						
Personal services	476,789	-	476,789	518,666	518,666	41,877
Contractual services	94,950	-	94,950	114,982	114,982	20,032
Commodities	56,442	-	56,442	30,109	30,109	[26,333]
Capital outlay	7,655	-	7,655	14,500	14,500	6,845
	<u>635,836</u>	<u>-</u>	<u>635,836</u>	<u>678,257</u>	<u>678,257</u>	<u>42,421</u>
Highways and Streets						
Personal services	102,672	-	102,672	186,553	186,553	83,881
Contractual services	42,724	-	42,724	46,848	46,848	4,124
Commodities	12,652	-	12,652	15,842	15,842	3,190
Capital outlay	840	-	840	12,000	12,000	11,160
	<u>158,888</u>	<u>-</u>	<u>158,888</u>	<u>261,243</u>	<u>261,243</u>	<u>102,355</u>
Culture and recreation						
Personal services	1,370	-	1,370	2,856	2,856	1,486
Contractual services	3,449	-	3,449	8,715	8,715	5,266
Commodities	385	-	385	2,080	2,080	1,695
	<u>5,204</u>	<u>-</u>	<u>5,204</u>	<u>13,651</u>	<u>13,651</u>	<u>8,447</u>

The notes to the financial statements are an integral part of this statement

CITY OF BASEHOR, KANSAS

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - ACTUAL AND BUDGET
For the Year Ended December 31, 2007

	GAAP Basis	Adjustments to Budgetary Basis	Budgetary Basis	Budgeted Amounts		Variance with Final Budget Positive [Negative]
				Original	Final	
Expenditures (Continued):						
Total Expenditures	\$ 1,643,843	\$ [24,576]	\$ 1,619,267	\$ 1,905,399	\$ 1,905,399	\$ 286,132
Excess [Deficiency] of Revenues Over [Under] Expenditures	<u>813,854</u>	<u>27,272</u>	<u>841,126</u>	<u>501,095</u>	<u>501,095</u>	<u>340,031</u>
Other Financing Sources [Uses]:						
Transfers in	15,000	-	15,000	15,000	15,000	-
Transfers [out]	<u>[750,000]</u>	<u>-</u>	<u>[750,000]</u>	<u>[690,350]</u>	<u>[690,350]</u>	<u>[59,650]</u>
Total Other Financing Sources [Uses]	<u>[735,000]</u>	<u>-</u>	<u>[735,000]</u>	<u>[675,350]</u>	<u>[675,350]</u>	<u>[59,650]</u>
Excess [Deficiency] of Revenues and Other Sources Over [Under] Expenditures and Other [Uses]	<u>78,854</u>	<u>27,272</u>	<u>106,126</u>	<u>\$ [174,255]</u>	<u>\$ [174,255]</u>	<u>\$ 280,381</u>
Fund Balance, January 1	1,287,504	[153,269]	1,134,235			
Prior period adjustment	<u>[59,995]</u>	<u>59,833</u>	<u>[162]</u>			
Fund Balance, restated January 1	<u>1,227,509</u>	<u>[93,436]</u>	<u>1,134,073</u>			
Fund Balance, December 31	<u>\$ 1,306,363</u>	<u>\$ [66,164]</u>	<u>\$ 1,240,199</u>			

The notes to the financial statements are an integral part of this statement

CITY OF BASEHOR, KANSAS

CONSOLIDATED HIGHWAY FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - ACTUAL AND BUDGET
For the Year Ended December 31, 2007

	GAAP Basis	Adjustments to Budgetary Basis	Budgetary Basis	Budgeted Amounts		Variance with Final Budget Positive [Negative]
				Original	Final	
Revenues:						
Taxes	\$ 288,160	\$ -	\$ 288,160	\$ 301,837	\$ 301,837	\$ [13,677]
Use of money and property	64,441	-	64,441	18,393	18,393	46,048
Total Revenues	<u>352,601</u>	<u>-</u>	<u>352,601</u>	<u>320,230</u>	<u>320,230</u>	<u>32,371</u>
Expenditures:						
Commodities	15,499	-	15,499	57,200	57,200	41,701
Contractual	469,084	-	469,084	477,215	477,215	8,131
Total Expenditures	<u>484,583</u>	<u>-</u>	<u>484,583</u>	<u>534,415</u>	<u>534,415</u>	<u>49,832</u>
Excess [Deficiency] of Revenues Over [Under] Expenditures	<u>[131,982]</u>	<u>-</u>	<u>[131,982]</u>	<u>[214,185]</u>	<u>[214,185]</u>	<u>82,203</u>
Other Financing Sources [Uses]:						
Transfers in	245,000	-	245,000	256,350	256,350	[11,350]
Total Other Financing Sources [Uses]	<u>245,000</u>	<u>-</u>	<u>245,000</u>	<u>256,350</u>	<u>256,350</u>	<u>[11,350]</u>
Excess [Deficiency] of Revenues and Other Sources Over [Under] Expenditures and Other [Uses]	<u>113,018</u>	<u>-</u>	<u>113,018</u>	<u>\$ 42,165</u>	<u>\$ 42,165</u>	<u>\$ 70,853</u>
Fund Balance, January 1	507,753	-	507,753			
Prior period adjustment	<u>1,211,732</u>	<u>-</u>	<u>1,211,732</u>			
Fund balance, restated January 1	<u>1,719,485</u>	<u>-</u>	<u>1,719,485</u>			
Fund Balance, December 31	<u>\$ 1,832,503</u>	<u>\$ -</u>	<u>\$ 1,832,503</u>			

The notes to the financial statements are an integral part of this statement

CITY OF BASEHOR, KANSAS
SPECIAL PARKS AND RECREATION FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - ACTUAL AND BUDGET
For the Year Ended December 31, 2007

	GAAP Basis	Adjustments to Budgetary Basis	Budgetary Basis	Budgeted Amounts		Variance with Final Budget Positive [Negative]
				Original	Final	
Revenues:						
Taxes	\$ 7,314	\$ -	\$ 7,314	\$ 18,249	\$ 18,249	\$ [10,935]
Licenses, permits and fees	21,600	-	21,600	21,500	21,500	100
Miscellaneous	60	-	60	-	-	60
Use of money and property	4,335	-	4,335	1,111	1,111	3,224
Total Revenues	<u>33,309</u>	<u>-</u>	<u>33,309</u>	<u>40,860</u>	<u>40,860</u>	<u>[7,551]</u>
Expenditures:						
Capital outlay	11,125	-	11,125	22,932	22,932	11,807
Maintenance and repair	-	-	-	6,000	6,000	6,000
Total Expenditures	<u>11,125</u>	<u>-</u>	<u>11,125</u>	<u>28,932</u>	<u>28,932</u>	<u>17,807</u>
Excess [Deficiency] of Revenues Over [Under] Expenditures	22,184	-	22,184	<u>\$ 11,928</u>	<u>\$ 11,928</u>	<u>\$ 10,256</u>
Fund Balance, January 1	<u>100,474</u>	<u>-</u>	<u>100,474</u>			
Fund Balance, December 31	<u>\$ 122,658</u>	<u>\$ -</u>	<u>\$ 122,658</u>			

The notes to the financial statements are an integral part of this statement

CITY OF BASEHOR, KANSAS

CAPITAL IMPROVEMENTS RESERVE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - ACTUAL AND BUDGET
For the Year Ended December 31, 2007

	GAAP Basis	Adjustments to Budgetary Basis	Budgetary Basis	Budgeted Amounts		Variance with Final Budget Positive [Negative]
				Original	Final	
Revenues:						
Use of money and property	\$ 21,292	\$ -	\$ 21,292	\$ 4,098	\$ 4,098	\$ 17,194
Total Revenues	<u>21,292</u>	<u>-</u>	<u>21,292</u>	<u>4,098</u>	<u>4,098</u>	<u>17,194</u>
Expenditures:						
Contractual	10,109	-	10,109	-	-	[10,109]
Capital outlay	<u>134,828</u>	<u>-</u>	<u>134,828</u>	<u>300,000</u>	<u>300,000</u>	<u>165,172</u>
Total Expenditures	<u>144,937</u>	<u>-</u>	<u>144,937</u>	<u>300,000</u>	<u>300,000</u>	<u>155,063</u>
Excess [Deficiency] of Revenues Over [Under] Expenditures	<u>[123,645]</u>	<u>-</u>	<u>[123,645]</u>	<u>[295,902]</u>	<u>[295,902]</u>	<u>172,257</u>
Other Financing Sources [Uses]:						
Transfers in	<u>245,000</u>	<u>-</u>	<u>245,000</u>	<u>250,000</u>	<u>250,000</u>	<u>[5,000]</u>
Total Other Financing Sources [Uses]	<u>245,000</u>	<u>-</u>	<u>245,000</u>	<u>250,000</u>	<u>250,000</u>	<u>[5,000]</u>
Excess [Deficiency] of Revenues and Other Financing Sources Over [Under] Expenditures and Other [Uses]	121,355	-	121,355	<u>\$ [45,902]</u>	<u>\$ [45,902]</u>	<u>\$ 167,257</u>
Fund Balance, January 1	<u>592,306</u>	<u>-</u>	<u>592,306</u>			
Fund Balance, December 31	<u>\$ 713,661</u>	<u>\$ -</u>	<u>\$ 713,661</u>			

The notes to the financial statements are an integral part of this statement

CITY OF BASEHOR, KANSAS

MUNICIPAL EQUIPMENT RESERVE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - ACTUAL AND BUDGET
For the Year Ended December 31, 2007

	GAAP Basis	Adjustments to Budgetary Basis	Budgetary Basis	Budgeted Amounts		Variance with Final Budget Positive [Negative]
				Original	Final	
Revenues:						
Use of money and property	\$ 3,533	\$ -	\$ 3,533	\$ 688	\$ 688	\$ 2,845
Total Revenues	<u>3,533</u>	<u>-</u>	<u>3,533</u>	<u>688</u>	<u>688</u>	<u>2,845</u>
Expenditures:						
Capital outlay	118,324	-	118,324	105,000	105,000	[13,324]
Total Expenditures	<u>118,324</u>	<u>-</u>	<u>118,324</u>	<u>105,000</u>	<u>105,000</u>	<u>[13,324]</u>
Excess [Deficiency] of Revenues Over [Under] Expenditures	<u>[114,791]</u>	<u>-</u>	<u>[114,791]</u>	<u>[104,312]</u>	<u>[104,312]</u>	<u>[10,479]</u>
Other Financing Sources [Uses]:						
Transfers In	160,000	-	160,000	84,000	84,000	76,000
Total Other Financing Sources [Uses]	<u>160,000</u>	<u>-</u>	<u>160,000</u>	<u>84,000</u>	<u>84,000</u>	<u>76,000</u>
Excess [Deficiency] of Revenues and Other Financing Sources Over [Under] Expenditures and Other [Uses]	45,209	-	45,209	\$ [20,312]	\$ [20,312]	\$ 65,521
Fund Balance, January 1	<u>136,916</u>	<u>-</u>	<u>136,916</u>			
Fund Balance, December 31	<u>\$ 182,125</u>	<u>\$ -</u>	<u>\$ 182,125</u>			

The notes to the financial statements are an integral part of this statement

CITY OF BASEHOR, KANSAS

STATEMENT OF NET ASSETS
 PROPRIETARY FUNDS
 December 31, 2007

	Business-Type Activities: Enterprise Funds		
	Sewer Utility	Solid Waste Utility	Total Enterprise Funds
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 336,437	\$ 64,618	\$ 401,055
Receivables:			
Accounts	52,064	12,698	64,762
Total current assets	<u>388,501</u>	<u>77,316</u>	<u>465,817</u>
Noncurrent assets:			
Capital assets, nondepreciable	22,314,613	-	22,314,613
Less: accumulated depreciation	[6,789,434]	-	[6,789,434]
Total noncurrent assets	<u>15,525,179</u>	<u>-</u>	<u>15,525,179</u>
Total Assets	<u>\$ 15,913,680</u>	<u>\$ 77,316</u>	<u>\$ 15,990,996</u>
LIABILITIES AND NET ASSETS			
Current liabilities (payable from current assets):			
Accounts payable	\$ 19,026	\$ -	\$ 19,026
Accrued interest	84,136	-	84,136
Accrued compensation	3,556	240	3,796
Accrued payroll	3,839	420	4,259
Current portion of general obligation payable	67,900	-	67,900
Current portion of KDHE loan payable	297,805	-	297,805
Total current liabilities (payable from current assets):	<u>476,262</u>	<u>660</u>	<u>476,922</u>
Noncurrent liabilities:			
General obligation bond payable	1,089,100	-	1,089,100
KDHE loan payable	5,930,552	-	5,930,552
Total noncurrent liabilities:	<u>7,019,652</u>	<u>-</u>	<u>7,019,652</u>
Total Liabilities	<u>\$ 7,495,914</u>	<u>\$ 660</u>	<u>\$ 7,496,574</u>
Net Assets:			
Invested in capital assets, net of related debt	\$ 8,139,822	\$ -	\$ 8,139,822
Unrestricted	277,944	76,656	354,600
Total Net Assets	<u>\$ 8,417,766</u>	<u>\$ 76,656</u>	<u>\$ 8,494,422</u>

The notes to the financial statements are an integral part of this statement

CITY OF BASEHOR, KANSAS
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
PROPRIETARY FUNDS
For the Year Ended December 31, 2007

	Business-Type Activities: Enterprise Funds		
	Sewer Utility	Solid Waste Utility	Total Enterprise Funds
Operating revenues:			
Charges for services	\$ 949,696	\$ 147,749	\$ 1,097,445
Special assessments	82,714	-	82,714
Other revenues	926	-	926
Total operating revenues	<u>1,033,336</u>	<u>147,749</u>	<u>1,181,085</u>
Operating expenses:			
Personnel	127,086	13,510	140,596
Contractual	110,012	101,445	211,457
Commodities	18,516	3,198	21,714
Capital outlay	15,860	-	15,860
Depreciation	700,424	-	700,424
Total operating expenses	<u>971,898</u>	<u>118,153</u>	<u>1,090,051</u>
Operating income [loss]	<u>61,438</u>	<u>29,596</u>	<u>91,034</u>
Nonoperating revenues [expenses]:			
Interest on long term debt	[363,637]	-	[363,637]
Interest earned	23,250	2,791	26,041
Total nonoperating revenues [expenses]	<u>[340,387]</u>	<u>2,791</u>	<u>26,041</u>
Income [loss] before transfers	<u>[278,949]</u>	<u>32,387</u>	<u>[246,562]</u>
Transfers from [to] other funds			
Transfers in	100,000	-	100,000
Transfers [out]	-	[15,000]	[15,000]
Total transfers	<u>100,000</u>	<u>[15,000]</u>	<u>85,000</u>
Change in net assets	<u>[178,949]</u>	<u>17,387</u>	<u>[161,562]</u>
Net assets, January 1	8,449,914	63,819	8,513,733
Prior period adjustment	146,801	[4,550]	142,251
Net assets, January 1 - restated	<u>8,596,715</u>	<u>59,269</u>	<u>8,655,984</u>
Net assets, December 31	<u>\$ 8,417,766</u>	<u>\$ 76,656</u>	<u>\$ 8,494,422</u>

The notes to the financial statements are an integral part of this statement

CITY OF BASEHOR, KANSAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2007

	Business-Type Activities: Enterprise Funds		
	Sewer Utility	Solid Waste Utility	Total Enterprise Funds
Cash Flows from Operating Activities:			
Cash received from customers	\$ 1,029,743	\$ 146,973	\$ 1,176,716
Cash paid to suppliers and employees	<u>[251,182]</u>	<u>[127,038]</u>	<u>[378,220]</u>
Net Cash Provided by [Used in] Operating Activities	<u>778,561</u>	<u>19,935</u>	<u>798,496</u>
Cash Flows from Non-Capital Financing Activities:			
Transfers [in] out	<u>100,000</u>	<u>[15,000]</u>	<u>85,000</u>
Net Cash Provided by [Used in] Non-Capital Financing Activities	<u>100,000</u>	<u>[15,000]</u>	<u>85,000</u>
Cash Flows from Capital and Related Financing Activities			
Capital asset acquisition	[66,026]	-	[66,026]
Principal paid on bonds, notes and loans	[365,993]	-	[365,993]
Interest expense and fiscal charges	<u>[352,802]</u>	<u>-</u>	<u>[352,802]</u>
Net Cash Provided by [Used in] Capital and Related Financing Activities	<u>[784,821]</u>	<u>-</u>	<u>[784,821]</u>
Cash Flows from Investing Activities:			
Interest income	<u>23,250</u>	<u>2,791</u>	<u>26,041</u>
Net Cash Provided by [Used in] Investing Activities	<u>23,250</u>	<u>2,791</u>	<u>26,041</u>
Net Increase [Decrease] in Cash and Cash Equivalents	116,990	7,726	124,716
Cash and Equivalents, January 1	<u>219,447</u>	<u>56,892</u>	<u>276,339</u>
Cash and Equivalents, December 31	<u>\$ 336,437</u>	<u>\$ 64,618</u>	<u>\$ 401,055</u>

The notes to the financial statements are an integral part of this statement

CITY OF BASEHOR, KANSAS
STATEMENT OF CASH FLOWS - CONTINUED
PROPRIETARY FUNDS
For the Year Ended December 31, 2007

	Business-Type Activities: Enterprise Funds		
	Sewer Utility	Solid Waste Utility	Total Enterprise Funds
Reconciliation of Operating Net Income to Net Cash Provided by Operating Activities:			
Operating income [loss]	\$ 61,438	\$ 29,596	\$ 91,034
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	700,424	-	700,424
Change in assets and liabilities:			
[Increase] decrease in accounts receivable	[3,593]	[776]	[4,369]
Increase [decrease] in accounts payable	19,026	[8,757]	10,269
Increase [decrease] in compensated absences/accrued payroll	1,266	[128]	1,138
Total Adjustments	717,123	[9,661]	707,462
Net Cash Provided by [Used in] Operating Activities	\$ 778,561	\$ 19,935	\$ 798,496

CITY OF BASEHOR, KANSAS
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2007

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. *Reporting Entity*

The City of Basehor, Kansas (the City), is a municipal corporation governed by an elected six-member council. The City has no component units.

B. *Government-wide and Fund Financial Statements*

The statement of net assets and the statement of activities report information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these statements. Exceptions to this general rule are charges between the City's governmental and business-type activities. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational requirements of a particular program. Taxes and other items which are not classified as program revenues are presented as general revenues of the City.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual funds are reported as separate columns in the fund financial statements. The City has no fiduciary funds.

C. *Measurement Focus, Basis of Accounting and Basis of Presentation*

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

CITY OF BASEHOR, KANSAS
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2007

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. *Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)*

The City applies all applicable Governmental Accounting Standards Board (GASB) pronouncements as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: FASB Statements and Interpretations, APB Opinions, and ARBs.

Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing goods and services in connection with a proprietary fund's ongoing operations. The principal operating revenues of the City's proprietary funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The City has elected to report all funds as major and reports the following major governmental funds:

The general fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

The consolidated highway fund is used to account for road and highway projects.

The special parks and recreation fund is used to account for park maintenance and park capital projects.

The capital improvements reserve fund is used to account for capital improvement projects.

The municipal equipment reserve fund is used to account for equipment purchases.

The bond and interest fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental.

The cedar lakes maintenance fund is used for maintenance of pumps at Cedar Lake.

The road improvements fund is used for road improvement projects.

The City reports the following major proprietary funds:

The sewer utility fund is used to account for the activities of the City's wastewater operations.

The solid waste utility fund is used to account for the activities of the City's refuse operations.

CITY OF BASEHOR, KANSAS
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2007

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. *Assets, Liabilities and Equity*

1. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments (including certificates of deposit) with original maturities of six months or less from the date of acquisition.

Kansas statutes authorize the City to invest in U.S. Treasury bills and notes, repurchase agreements, the Kansas Municipal Investment Pool, and certain other types of federal and Kansas municipal obligations.

Investments are stated at fair market value.

2. Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

All trade and property tax receivables are shown net of an allowance for uncollectibles, if any.

Property taxes receivable - The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The office of the County Appraiser annually determines assessed valuations on January 1 and the County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county. In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Property taxes are levied and liens against property are placed on November 1 of the year prior to the fiscal year for which they are budgeted. Payments are due November 1, becoming delinquent, with penalty, December 21. Payments of 50% are accepted through December 20, with the second 50% then being due on or before May 10 of the following year. This procedure eliminates the need to issue tax anticipation notes since funds will be on hand prior to the beginning of each fiscal year. The City Treasurer draws down all available funds from the County Treasurer's office in two-month intervals. Taxes remaining due and unpaid at February 15 and July 1 are subject to collection procedures prescribed in state statutes.

Collection of current year property tax by the County Treasurer is not completed, apportioned or distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operations of the City and therefore are not susceptible to accrual. Accruals of uncollected current year property taxes are offset by deferred revenue and are identical to the adopted budget for 2008.

CITY OF BASEHOR, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2007

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. *Assets, Liabilities and Equity (Continued)*

3. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$2,500 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Capital assets used in governmental fund types of the City are recorded at cost or estimated historical cost if purchased or constructed.

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type is included in the capitalized value of the asset constructed, net of interest earned on the invested proceeds over the same period.

Property, plant and equipment of the City, are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50 - 100
Other equipment	5 - 20
Vehicles	6 - 10
Infrastructure	30 - 75

4. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Vacation earned but unused at termination (if a two-week notice is given) is paid to the employees at their current rate of pay. Employees are not paid for accumulated sick leave on termination.

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability in the government fund financial statements that will pay it. Vested or accumulated vacation leave of the business-type funds and government wide financial statements are recorded as an expense and liability of those funds as the benefits accrue to employees.

The General Fund and Sewer Utility Fund have been used in prior years to liquidate the liability for compensated absences.

CITY OF BASEHOR, KANSAS
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2007

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. *Assets, Liabilities and Equity (Continued)*

5. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

6. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance amounts that are not appropriable or are legally segregated for a specific purpose. Reservations of business-type net assets are limited to outside third-party restrictions. Designations of fund balance represent tentative management plans that are subject to change.

7. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

8. Deferred Revenue

The City reports deferred revenue on its governmental funds balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. In subsequent periods, when both recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized on the statement of revenues, expenditures and changes in fund balances.

9. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

CITY OF BASEHOR, KANSAS
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2007

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. *Budgetary Information*

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in the local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of the notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The following fund was amended in 2007: The Cedar Lakes Maintenance Fund.

The statutes permit management to transfer budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. In supplementary schedules to this report, budget comparisons are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable and encumbrances. Encumbrances are commitments by the City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds and certain special revenue funds. Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

CITY OF BASEHOR, KANSAS
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2007

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

The actual data presented in the budgetary comparison statements differs from the data presented in accordance with accounting principles generally accepted in the United States of America (GAAP). The following is a summary of the effects on the ending fund balances caused by the difference in accounting between the budgetary basis and GAAP.

	Major Governmental Funds				
	General Fund	Consolidated Highway Fund	Special Parks and Recreation Fund	Capital Improvements Reserve Fund	Municipal Equipment Reserve Fund
GAAP FUND BALANCE					
December 31, 2007	\$ 1,306,363	\$ 1,832,503	\$ 122,658	\$ 713,661	\$ 182,125
Unreserved fund balances not subject to the Kansas budget law:					
Cedar Lakes Maintenance Fund	-	-	-	-	-
Adjustments:					
Municipal court receivable	[55,031]	-	-	-	-
Other receivable	[11,133]	-	-	-	-
Total deductions	[66,164]	-	-	-	-
BUDGETARY FUND BALANCE					
December 31, 2007	\$ 1,240,199	\$ 1,832,503	\$ 122,658	\$ 713,661	\$ 182,125

	Major Governmental Funds			
	Bond and Interest Fund	Cedar Lakes Maintenance Fund	Road Improvements Funds	Total Governmental Funds
GAAP FUND BALANCE				
December 31, 2007	\$ 576,188	\$ 63,522	\$ -	\$ 4,797,020
Unreserved fund balances not subject to the Kansas budget law:				
Cedar Lakes Maintenance Fund	-	[63,522]	-	[63,522]
Adjustments:				
Municipal court receivable	-	-	-	[55,031]
Other receivable	-	-	-	[11,133]
Total deductions	-	[63,522]	-	[129,686]
BUDGETARY FUND BALANCE				
December 31, 2007	\$ 576,188	\$ -	\$ -	\$ 4,667,334

CITY OF BASEHOR, KANSAS
 NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2007

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

	<u>Major Business-Type Funds</u>		
	<u>Sewer Utility Fund</u>	<u>Solid Waste Utility Fund</u>	<u>Total Business-Type Funds</u>
NET ASSETS			
December 31, 2007	\$ 8,417,766	\$ 76,656	\$ 8,494,422
Adjustments:			
Capital assets, net	[15,525,179]	-	[15,525,179]
Receivables	[52,064]	[12,698]	[64,762]
Accrued interest	84,136	-	84,136
Accrued compensation	3,556	240	3,796
General obligation payable	1,157,000	-	1,157,000
KDHE loan payable	6,228,357	-	6,228,357
Total deductions	<u>[8,104,194]</u>	<u>[12,458]</u>	<u>[8,116,652]</u>
BUDGETARY NET ASSETS			
December 31, 2007	<u>\$ 313,572</u>	<u>\$ 64,198</u>	<u>\$ 377,770</u>

B. Compliance with Kansas Statutes

Actual exceeded budgeted expenditures in the Municipal Equipment Reserve and the Sewer Utility Fund, which violates KSA 79-2935.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

The City's cash is considered to be active funds by management and is invested according to KSA 9-1401. The statute requires that banks eligible to hold active funds have a main or branch bank in the county or an adjoining county in which the City is located and the banks provide an acceptable rate for active funds.

Various City investments are considered to be idle funds by management and are invested according to KSA 12-1675. The statute requires that at the City invest it's idle funds in only temporary notes of the City, bank certificates of deposit, repurchase agreements, and if eligible banks do not offer an acceptable rate for the funds: U.S. Treasury bills or notes or the Municipal Investment Pool (KMIP). Maturities of the above investments may not exceed two years by statute.

Some of the City's investments are of bond proceeds invested pursuant to KSA 10-131. This statute allows additional investment authority beyond that of KSA 12-1675. Investments of bond proceeds may follow KSA 12-1675 or include other investments such as the KMIP, direct obligations of the US government or any agency thereof, investment agreements with a financial institution the obligations of which at the time of investment are rated in either of the three highest rating categories by Moody's investors service or Standard and Poor's corporation, and various other investments as specified in KSA 10-131.

CITY OF BASEHOR, KANSAS

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2007

III. DETAILED NOTES ON ALL FUNDS

A. *Deposits and Investments (Continued)*

At December 31, 2007, the City has the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Rating</u>	<u>Maturity</u>		
			<u>Less Than 5 Years</u>	<u>5 - 10 Years</u>	<u>10 - 15 Years</u>
Kansas Municipal Investment Pool	<u>\$ 84,754</u>	S&P AAAf/S1+	\$ 84,754	\$ -	\$ -

The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

The City does not have a formal investment policy that further limits concentration of credit risk, interest rate, or custodial credit risks beyond state statutes.

Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's deposit policy for custodial credit risk require that the depository banks will maintain 100% security in the form of FDIC coverage and pledged collateral according to KSA 9-1402.

B. *Receivables*

Receivables at year end are as follows:

	<u>General</u>	<u>Bond and Interest</u>	<u>Sewer Utility</u>	<u>Solid Waste Utility</u>	<u>Total</u>
Receivables:					
Accounts	\$ -	\$ -	\$ 52,064	\$ 12,698	\$ 64,762
Taxes	1,042,572	131,941	-	-	1,174,513
Municipal court	55,031	-	-	-	55,031
Other	11,133	-	-	-	11,133
Total	<u>\$ 1,108,736</u>	<u>\$ 131,941</u>	<u>\$ 52,064</u>	<u>\$ 12,698</u>	<u>\$ 1,305,439</u>

CITY OF BASEHOR, KANSAS
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2007

III. DETAILED NOTES ON ALL FUNDS

C. *Capital Assets*

Capital asset activity for the year ended December 31, 2007, was as follows:

	Balance <u>12/31/06</u>	Additions	Retirements	Balance <u>12/31/07</u>
City governmental activities:				
Capital assets, not being depreciated				
Land	\$ 59,791	\$ -	\$ -	\$ 59,791
Construction in progress	-	3,098	-	3,098
Capital assets, being depreciated				
Buildings, improvements, vehicles, and equipment	<u>12,101,130</u>	<u>670,092</u>	<u>73,535</u>	<u>12,697,687</u>
Total capital assets	<u>12,160,921</u>	<u>673,190</u>	<u>73,535</u>	<u>12,760,576</u>
Less accumulated depreciation for:				
Buildings, improvements, vehicles, and equipment	<u>4,539,116</u>	<u>634,934</u>	<u>73,235</u>	<u>5,100,815</u>
Total accumulated depreciation	<u>4,539,116</u>	<u>634,934</u>	<u>73,235</u>	<u>5,100,815</u>
Governmental activities capital assets, net	<u>\$ 7,621,805</u>	<u>\$ 38,256</u>	<u>\$ 300</u>	<u>\$ 7,659,761</u>
Business-type activities:				
Capital assets, not being depreciated				
Construction in progress	\$ -	\$ 19,026	\$ -	\$ 19,026
Capital assets, being depreciated				
Buildings, improvements, vehicles, and equipment	<u>22,248,587</u>	<u>47,000</u>	<u>-</u>	<u>22,295,587</u>
Total capital assets	<u>22,248,587</u>	<u>66,026</u>	<u>-</u>	<u>22,314,613</u>
Less accumulated depreciation for:				
Buildings, improvements, vehicles, and equipment	<u>6,089,010</u>	<u>700,424</u>	<u>-</u>	<u>6,789,434</u>
Total accumulated depreciation	<u>6,089,010</u>	<u>700,424</u>	<u>-</u>	<u>6,789,434</u>
Business-type activities capital assets, net	<u>\$ 16,159,577</u>	<u>\$ [634,398]</u>	<u>\$ -</u>	<u>\$ 15,525,179</u>

CITY OF BASEHOR, KANSAS
 NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2007

III. DETAILED NOTES ON ALL FUNDS (Continued)

C. Capital Assets (Continued)

The City's depreciation expense was charged as follows:

Governmental Activities:	
General government	\$ 605,860
Public safety	20,845
Public works	3,890
Culture and recreation	4,339
Total depreciation expense	<u>\$ 634,934</u>
Business-type Activities:	
Sewer utility	\$ 700,424
Total depreciation expense	<u>\$ 700,424</u>

D. Long-term Debt

During the year ended December 31, 2007, the following changes occurred in long term liabilities:

Governmental Activities

	Balance January 1, 2007	Additions	Restatement/ Reductions	Balance December 31, 2007	Due Within One Year
General obligation bonds	\$ 4,687,100	\$ -	\$ 219,100	\$ 4,468,000	\$ 227,100

Business-type Activities

General obligation bonds	\$ 1,397,900	\$ -	\$ 240,900	\$ 1,157,000	\$ 67,900
KDHE Revolving Loan	6,518,450	-	290,093	6,228,357	297,805
	<u>\$ 7,916,350</u>	<u>\$ -</u>	<u>\$ 530,993</u>	<u>\$ 7,385,357</u>	<u>\$ 365,705</u>

General Obligation Bonds. The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both general government and proprietary funds if they are expected to be repaid from proprietary fund revenues. In addition, general obligation bonds have been issued to refund other general obligation bonds.

General obligation bonds are direct obligations and pledge the full faith and credit of the City. General obligation bonds currently outstanding are as follows:

	Date of Issuance	Date of Final Maturity	Interest Rate	Original Amount	Outstanding Amount
<u>Governmental Activities</u>					
Improvements, Series 1993	11/01/93	11/01/17	5.25%	\$ 100,000	\$ 5,000
Improvements, Series 2004	01/15/04	09/01/19	3.25-4.35%	3,415,000	2,960,000
Improvements, Series 2005	08/15/05	09/01/25	3.65-5.25%	2,840,000	2,660,000
				<u>\$ 6,355,000</u>	<u>\$ 5,625,000</u>

CITY OF BASEHOR, KANSAS
 NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2007

III. DETAILED NOTES ON ALL FUNDS (Continued)

D. Long-term Debt (Continued)

Annual debt service requirements to maturity for the general obligation bonds are as follows:

Year Ending December 31.	Principal	Interest	Total
2008	\$ 295,000	\$ 228,084	\$ 523,084
2009	320,000	214,971	534,971
2010	330,000	201,121	531,121
2011	350,000	186,821	536,821
2012	360,000	173,346	533,346
2013-2017	1,990,000	647,925	2,637,925
2018-2022	1,395,000	259,828	1,654,828
2023-2026	<u>585,000</u>	<u>48,790</u>	<u>633,790</u>
Total	<u>\$ 5,625,000</u>	<u>\$ 1,960,887</u>	<u>\$ 7,585,887</u>

State Agency Loans. The Kansas Department of Health and Environment has issued a loan to the City. The City intends to make principal and interest payments on the loans from revenue derived from wastewater and water charges to the consumer. The loan was for \$8,285,000 and calls for an interest rate of 3.07%. This loan had an outstanding balance of \$6,228,357 at December 31, 2007. The City will retire this loan with semi-annual payments through March 2020. Interest paid on this KDHE loan in 2007 was \$199,961. Annual debt service requirements to maturity for the KDHE loan is as follows:

Year Ending December 31.	State Agency Loans
2008	\$ 488,000
2009	488,000
2010	527,000
2011	565,999
2012	566,000
2013 - 2017	3,362,825
2018 - 2021	<u>1,660,185</u>
Total principal and interest	7,658,009
Less: interest	<u>1,429,652</u>
Total principal	<u>\$ 6,228,357</u>
Current portion	\$ 297,805
Long-term portion	<u>5,930,552</u>
	<u>\$ 6,228,357</u>

CITY OF BASEHOR, KANSAS
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2007

III. DETAILED NOTES ON ALL FUNDS (Continued)

D. Long-term Debt (Continued)

Special Assessments. As provided by Kansas Statutes, projects financed in part by special assessments are financed through general obligation bonds of the City and are retired from the bond and interest fund. Special assessments paid prior to the issuance of bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of bonds are recorded as revenue in the bond and interest fund. The special assessments receivable are not recorded as revenue when levied against the respective property owners as such amounts are not available to finance current year operations. The special assessment debt is a contingent liability of the City to the extent of property owner defaults, which have historically been immaterial.

The City is negotiating with the State of Kansas to borrow \$2.9 million under a revolving loan for the wastewater treatment plant expansion.

IV. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The City carries commercial insurance for these risks of loss including related lost revenue. No significant reductions in insurance coverage from that of the prior year have occurred. Settlements have not exceeded insurance coverage for each of the last three years.

B. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by those agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of additional expenditures which may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

The City is a party in various pending claims. Although the outcome of these pending claims is not presently determinable, it is the opinion of management that resolution of these matters will not have a material adverse effect on the financial condition of the City.

C. Retirement Plans

All employees employed by the City are entitled to enroll at the City Council's discretion, in a Deferred Compensation Plan, offered by AETNA Life insurance & Annuity Company or such other insurance company as may offer a plan approved by the Kansas Legislature pursuant to KSA 75-5522 et seq. and KSA 75-5529 et seq. For an employee who is employed full time, the City shall contribute to the Plan an amount as specified according to the current maximum contribution to old age Social Security benefits. The payroll for employees covered by the Plan was \$488,743. Total gross payroll was \$967,043. The contribution for the year ending December 31, 2007 was \$8,947 from employees and \$61,821 from employer representing 14.48% of covered payroll, respectively.

CITY OF BASEHOR, KANSAS

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2007

IV. OTHER INFORMATION (Continued)

C. Retirement Plans (Continued)

The City participates in the Kansas Police and Firemen's Retirement System (KP&F) which is part of a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KP&F provides retirement benefits, life insurance, disability income benefits and death benefits. Kansas law establishes and amends benefit provisions. KP&F issues a publicly available financial report that includes financial statements and required supplementary information. Those reports may be obtained by writing to Kansas Public Employees Retirement System (KPERs); 611 South Kansas Avenue, Topeka, KS 66603.

K.S.A. 74-4975 establishes the KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KP&F is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the employer contribution rates. The KP&F uniform participating employer rate established for fiscal years beginning in 2007 is 13.32%. Employers participating in KP&F also make contributions to amortize the liability for past service costs, if any, which is determined separately for each participating employer. The City contributions to KP&F for the years ending December 31, 2007, 2006 and 2005 were \$52,487, \$36,274 and \$25,770, respectively equal to the required contribution for each year.

D. Interfund Transfers

A reconciliation of all operating transfers by fund type for 2007 follows:

	<u>In</u>	<u>Out</u>
Major Funds:		
General	\$ 15,000	\$ 750,000
Sewer Utility	100,000	-
Solid Waste Utility	-	15,000
Consolidated Highway	245,000	-
Municipal Equipment Reserve	160,000	-
Capital Improvements Reserve	<u>245,000</u>	<u>-</u>
	<u>\$ 765,000</u>	<u>\$ 765,000</u>

The City uses interfund transfers to share administrative costs between funds.

E. Restricted Cash

In an agreement with the developer of the Falcon Lakes subdivision dated February 20, 2001, the City agreed to restrict the use of the \$2,405 per lot impact fee. This restriction limited the use of these funds to improvements to the perimeter roads (Donohoo Road, Hollingsworth Road and 147th Street). Of the \$1,836,511 of unencumbered cash in the Consolidated Highway Fund as of December 31, 2007, \$50,314 was subject to this restriction.

CITY OF BASEHOR, KANSAS
 NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2007

IV. OTHER INFORMATION (Continued)

F. *New Governmental Accounting Standards*

The Governmental Accounting Standards Board (GASB) has issued the following statements which will or may affect the City:

Statement 43 - "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans" which establishes new reporting standards for Other Post Employment Benefit Plans (OPEB). This statement would impact the City in the event that it should decide to fund its OPEB liability as reported under Statement 45. See below. Statement 43 would be effective immediately after the implementation of Statement 45 in the event that the OPEB were funded.

Statement 45 - "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions" which requires that the cost of providing Other Post Employment Benefits (OPEB) be accounted for in basically the same way as pension benefits including the use of actuarial valuation methods. The liability reported under this standard may be funded as provided for by Statement 43 above. Statement 45 is effective for the fiscal year beginning January 1, 2008.

G. *Restatement*

The beginning equity as of December 31, 2006 was restated for the consolidation of two funds as well as the recording of allowance for doubtful accounts. The effects of which were as follows:

	<u>General</u>	<u>Consolidated Highway</u>	<u>Road Improvements</u>	<u>Sewer Utility</u>	<u>Solid Waste Utility</u>
Net assets/fund balance, December 31, 2006	\$ 1,287,504	\$ 507,753	\$ 1,211,732	\$ 8,449,914	\$ 63,819
Prior period adjustments	<u>[59,995]</u>	<u>1,211,732</u>	<u>[1,211,732]</u>	<u>146,801</u>	<u>[4,550]</u>
Net assets/fund balance, December 31, 2006	<u>\$ 1,227,509</u>	<u>\$ 1,719,485</u>	<u>\$ -</u>	<u>\$ 8,596,715</u>	<u>\$ 59,269</u>

CITY OF BASEHOR, KANSAS

BOND AND INTEREST FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - ACTUAL AND BUDGET
For the Year Ended December 31, 2007

	GAAP Basis	Adjustments to Budgetary Basis	Budgetary Basis	Budgeted Amounts		Variance with Final Budget Positive [Negative]
				Original	Final	
Revenues:						
Taxes	\$ 116	\$ -	\$ 116	\$ 3,668	\$ 3,668	\$ [3,552]
Special assessments	496,275	-	496,275	334,272	334,272	162,003
Use of money and property	6,798	-	6,798	3,620	3,620	3,178
Total Revenues	<u>503,189</u>	<u>-</u>	<u>503,189</u>	<u>341,560</u>	<u>341,560</u>	<u>161,629</u>
Expenditures:						
Debt service:						
Principal	219,100	-	219,100	578,945	578,945	359,845
Interest	193,719	-	193,719	473,505	473,505	279,786
Commissions	-	-	-	17,000	17,000	17,000
Total Expenditures	<u>412,819</u>	<u>-</u>	<u>412,819</u>	<u>1,069,450</u>	<u>1,069,450</u>	<u>656,631</u>
Excess [Deficiency] of Revenues Over [Under] Expenditures	<u>90,370</u>	<u>-</u>	<u>90,370</u>	<u>[727,890]</u>	<u>[727,890]</u>	<u>818,260</u>
Other Financing Sources [Uses]:						
Transfers in	-	-	-	469,000	469,000	[469,000]
Total Other Financing Sources [Uses]	<u>-</u>	<u>-</u>	<u>-</u>	<u>469,000</u>	<u>469,000</u>	<u>[469,000]</u>
Excess [Deficiency] of Revenues and Other Sources Over [Under] Expenditures and Other [Uses]	<u>90,370</u>	<u>-</u>	<u>90,370</u>	<u>\$ [258,890]</u>	<u>\$ [258,890]</u>	<u>\$ 349,260</u>
Fund Balances, January 1	<u>485,818</u>	<u>-</u>	<u>485,818</u>			
Fund Balances, December 31	<u>\$ 576,188</u>	<u>\$ -</u>	<u>\$ 576,188</u>			

See independent auditor's report on the financial statements

CITY OF BASEHOR, KANSAS

SEWER UTILITY FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN NET ASSETS - ACTUAL AND BUDGET
For the Year Ended December 31, 2007

	GAAP Basis	Adjustments to Budgetary Basis	Budgetary Basis	Budgeted Amounts		Variance with Final Budget Positive [Negative]
				Original	Final	
Revenues						
Charges for services	\$ 949,696	\$ [3,392]	\$ 946,304	\$ 722,435	\$ 722,435	\$ 223,869
Special assessments	82,714	-	82,714	317,513	317,513	[234,799]
Use of money and property	23,250	-	23,250	8,598	8,598	14,652
Other revenues	926	-	926	-	-	926
Total revenues	1,056,586	[3,392]	1,053,194	1,048,546	1,048,546	4,648
Expenditures						
Personnel	127,086	[1,188]	125,898	150,577	150,577	24,679
Contractual	110,012	41,350	151,362	364,264	364,264	212,902
Commodities	18,516	-	18,516	33,624	33,624	15,108
Capital outlay	15,860	19,026	34,886	107,072	107,072	72,186
Depreciation	700,424	[700,424]	-	-	-	-
Total expenditures	971,898	[641,236]	330,662	655,537	655,537	324,875
Operating Income [loss]	84,688	637,844	722,532	393,009	393,009	329,523
Other Financing Sources [Uses]:						
Debt principal	-	[365,993]	[365,993]	-	-	[365,993]
Debt interest and fees	[363,637]	10,834	[352,803]	-	-	[352,803]
Transfers in	100,000	-	100,000	100,000	100,000	-
Transfers [out]	-	-	-	[488,000]	[488,000]	488,000
Total Other Financing Sources [Uses]	[263,637]	[355,159]	[618,796]	[388,000]	[388,000]	[230,796]
Change in net assets	[178,949]	282,685	103,736	\$ 5,009	\$ 5,009	\$ 98,727
Net assets, January 1	8,449,914	[8,234,229]	215,685			
Prior period adjustment	146,801	[152,650]	[5,849]			
Net assets, January 1, restated	8,596,715	[8,386,879]	209,836			
Net assets, December 31	\$ 8,417,766	\$ [8,104,194]	\$ 313,572			

See independent auditor's report on the financial statements

CITY OF BASEHOR, KANSAS

SOLID WASTE UTILITY FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN NET ASSETS - ACTUAL AND BUDGET
For the Year Ended December 31, 2007

	GAAP Basis	Adjustments to Budgetary Basis	Budgetary Basis	Budgeted Amounts		Variance with Final Budget Positive [Negative]
				Original	Final	
Revenues						
Charges for services	\$ 147,749	\$ [2,044]	\$ 145,705	\$ 125,301	\$ 125,301	\$ 20,404
Use of money and property	2,791	-	2,791	400	400	2,391
Total revenues	<u>150,540</u>	<u>[2,044]</u>	<u>148,496</u>	<u>125,701</u>	<u>125,701</u>	<u>22,795</u>
Expenditures						
Personnel	13,510	79	13,589	18,739	18,739	5,150
Contractual	101,445	[1,267]	100,178	113,160	113,160	12,982
Commodities	3,198	-	3,198	3,952	3,952	754
Total expenditures	<u>118,153</u>	<u>[1,188]</u>	<u>116,965</u>	<u>135,851</u>	<u>135,851</u>	<u>18,886</u>
Operating income [loss]	<u>32,387</u>	<u>[856]</u>	<u>31,531</u>	<u>[10,150]</u>	<u>[10,150]</u>	<u>41,681</u>
Other Financing Sources [Uses]:						
Transfer [out]	<u>[15,000]</u>	<u>-</u>	<u>[15,000]</u>	<u>[15,000]</u>	<u>[15,000]</u>	<u>-</u>
Total Other Financing Sources [Uses]	<u>[15,000]</u>	<u>-</u>	<u>[15,000]</u>	<u>[15,000]</u>	<u>[15,000]</u>	<u>-</u>
Change in net assets	<u>17,387</u>	<u>[856]</u>	<u>16,531</u>	<u>\$ [25,150]</u>	<u>\$ [25,150]</u>	<u>\$ 41,681</u>
Net assets, January 1	63,819	[16,152]	47,667			
Prior period adjustment	<u>[4,550]</u>	<u>4,550</u>	<u>-</u>			
Net assets, January 1, restated	<u>59,269</u>	<u>[11,602]</u>	<u>47,667</u>			
Net assets, December 31	<u>\$ 76,656</u>	<u>\$ [12,458]</u>	<u>\$ 64,198</u>			

See independent auditor's report on the financial statements

AGENDA ITEM INFORMATION FORM

Agenda Item: Consider approval to refund excise tax payments to certain properties that were double billed.

Department: Administration, Planning

Background/Description of Item:

The has a policy implemented by Ordinance 387 which became effective June 15, 2002 and requires the collection of an excise tax in the amount of \$0.09 per square foot.

Residential building permits are assessed the excise tax at the time each permit is issued. Commercial properties are required to pay the entire excise tax amount at the time the property is platted or all up front.

Partially due to the difference in policy or when the excise tax is assessed, an error was made that resulted in duplicate billings on excise tax to four properties. The affected properties are as follows:

15604 Pinehurst Dr.	Dan Henry Const.	\$4,627.44
15506 Pinehurst Dr.	First State Bank	\$5,920.20
15415 Pinehurst Dr.	Medicine Store	\$4,680.00

The Pinehurst Subdivision has requested reimbursement of the transportation excise tax for the property that was rezoned from CP-2, General Business to Planned Residential in 2006 or approximately 11.15 acres, which equates to \$43,712 in excise tax.

8/11/2003				\$162,229.20
4/7/2006	15604 Pinehurst Dr.	Dan Henry Const.	Commercial	\$4,627.44
4/12/2006	15506 Pinehurst Dr.	First State Bank	Bank	\$5,920.20
8/13/2003	15718 Pinehurst Dr.	Copeland Construction (Community National Bank)	Bank	\$0.00
11/13/2007	15415 Pinehurst Dr.	Medicine Store	Commercial	\$4,680.00

Funding Source: Transportation

Recommendation: Approve refunds of the transportation excise tax to the three properties that paid duplicate amounts as listed above.

Approve a refund of the transportation excise tax for property that was rezoned in Pinehurst Subdivision in the amount of \$43,712.

Prepared by: Carl E. Slaugh, City Administrator
 Council Date: June 16, 2008

Commercial Building Permits

Permit No.	Date Issued	Project Address	Applicant	Use	Excise Tax Fee	Total Fees	Excise Tax Paid	Total Paid
Pinehurst North								
C-2-06	8/11/2003	15604 Pinehurst Dr.	Dan Henry Const.	Commercial	\$162,229.20	\$13,626.56	\$162,229.20	\$13,626.56
C-3-06	4/12/2006	15506 Pinehurst Dr.	First State Bank	Bank	\$4,627.44	\$13,210.06	\$4,627.44	\$13,210.06
C-7-03	8/13/2003	15718 Pinehurst Dr.	Community National Bank	Bank	\$5,920.20	\$13,979.56	\$5,920.20	\$13,979.56
C-3-07	11/13/2007	15415 Pinehurst Dr.	Medicine Store	Commercial	\$0.00	\$10,997.89	\$0.00	\$10,997.89
Basehor Plaza								
C-2-05	6/7/2004	15541 Wolf Creek Pkwy	Casey's Retail Co.	Casey's	\$109,772.37	\$10,547.74	\$109,772.37	\$10,547.74
Prairie Gardens								
C-9-03	10/22/2003	16067 Garden Parkway	John Breuer	Pool House	\$0.00	\$23,451.57	\$0.00	\$23,451.57
C-4-06	12/21/2006	1400 N. 158 St.	Therm Construction, Inc.	Library	\$11,763.00	\$23,081.75	\$11,763.00	\$23,081.75
Honey Creek Farms								
7/1/2004								
Miscellaneous								
C-1-04	9/15/2004	2624 N. 155th St	Fairmount Township	Fire Station	\$2,177.64	\$4,751.06	Council Waived	Council Waived
C-1-05	7/26/2005	2402 N. 155th St	Rusty West	US Post Office	\$7,875.00	\$14,568.58	\$7,875.00	\$14,568.58
C-3-05	8/12/2005	14690 Parallel	Marshall Properties	Record News	\$4,662.00	\$6,452.25	\$4,662.00	\$6,452.25
C-4-03	3/25/2003	4605 Clubhouse Dr.	Copeland Construction	Lakes Clubhouse	\$2,405.00	\$12,599.88	\$2,405.00	\$12,599.88
C-3-03	3/18/2003	15530 State Ave.	Mario Moore	Car Wash	\$7,041.04	\$11,456.04	\$7,041.04	\$11,456.04
					\$ 90,953.28		\$ 90,953.28	

MEMORANDUM

TO: Carl Slauch, City Administrator
FROM: Dustin Smith, Planning Director
DATE: June 2, 2008

Re: Pinehurst Estates Excise Tax Reimbursements

The developer of the Pinehurst Subdivision has requested reimbursement of the transportation excise tax for the property within the development that was rezoned from CP-2, General Business to PR, Planned Residential in 2006. Subsequently, the rezoned property and additional property to the south, was platted into single-family residential lots. The property that was rezoned contains 11.15 acres, which equates to \$43,712.46 in transportation excise taxes. Pinehurst North consisted of approximately 40 acres.

The area that was rezoned is shown in Map 1. Map 2 shows the approximate boundaries of the rezoned area and how it relates to the existing boundaries and lots of Pinehurst Estates. The southern boundary of the area that was rezoned does not coincide with any distinct boundary of Pinehurst Estates. It bisects lots 36 and 37 and Tract E. All of the areas outside of the rezoned area (outlined in the maps) owe the excise tax as part of their building permits because these areas were not affected by the excise tax paid for Pinehurst North. If the excise tax is waived on any of the lots in Pinehurst Estates, it would only be those within the rezoned area.

There have only been two permits issued for homes in Pinehurst Estates; Lots 35 and 37. Lot 35 is entirely within the area that was rezoned while Lot 37 is partially within the area that was rezoned.

According to current County records, the lots in Pinehurst Estates are owned by at least two different entities, including Sun Homes and Pinehurst Development, Inc. There may be other owners.

The excise tax for commercial development is typically paid in advance with the final plat, as opposed to residential development, where the excise tax is paid with the building permits. When Pinehurst was platted, the developer paid approximately \$162,229.20 for the transportation excise tax. The developer is requesting reimbursement of the above referenced amount as a result of rezoning the 11.15 acres from commercial to residential. Under this scenario, the city would then apply the transportation excise tax to all of the building permits for the single-family lots in Pinehurst Estates, including those within the former commercial area.

Options

1. Reimburse the original Pinehurst developer for the excise tax for 11.15 acres that was rezoned from CP-2 to PR in the amount of \$43,712.46.

Advantages

- Easiest and most efficient solution because we know the exact amount of reimbursable funds, based on land that was rezoned.
- The excise tax could be charged with the building permits for each lot in Pinehurst Estates.
- Would allow us to be consistent with our current practice for all other subdivisions.

Disadvantages

- Not sure the funds should be reimbursed to this developer, however, based on the information we have, I'm not sure we have any reason to reimburse Sun Homes or any other property owner.
 - Budget concerns caused by the city having to reimburse large amounts, especially when this was not due to city error.
 - Precedence for future rezonings of this nature (i.e. Honey Creek).
 - Could encourage other developers with idle commercial property to rezone for benefit of the reimbursement.
 - Under the assumption that lots purchased from the original developer included the excise tax as part of their purchase price, charging the excise tax as part of the building permits could be considered as double-charging the permittee for the excise tax.
2. Deny the reimbursement of the excise tax to the original developer (Breuer) and waive excise tax fees for lots in the rezoned area of Pinehurst Estates.

Advantages

- Again, under the assumption that lots purchased from the original developer included the excise tax as part of their purchase price, the reimbursement through the waivers is going to the rightful recipient when the permits are issued for each lot.

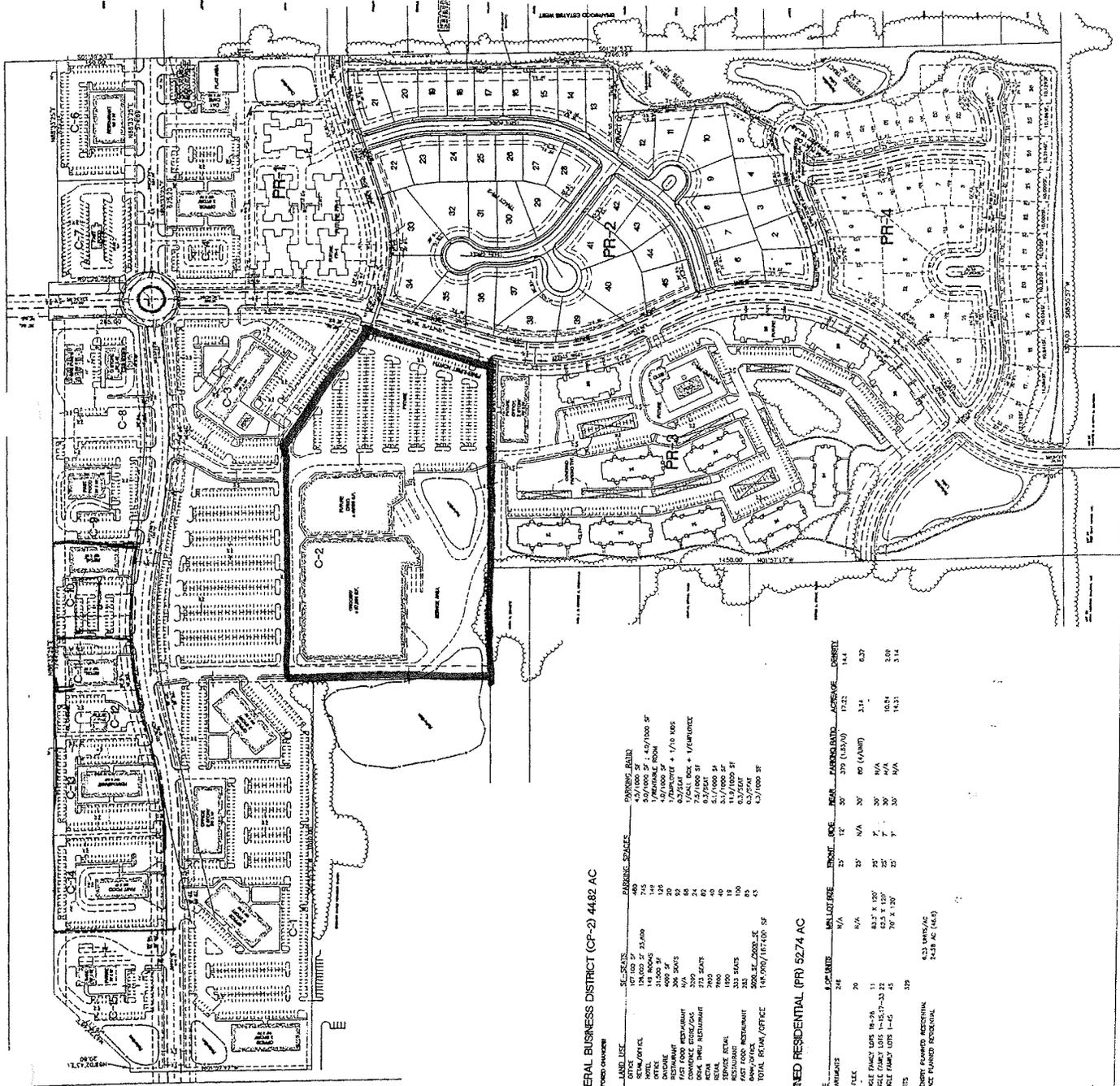
Disadvantages

- The southern boundary of the rezoned area does not coincide with any distinct boundary of Pinehurst Estates, which means that lots that are bisected by the southern boundary will have only paid a portion of their excise tax.

- No convincing evidence that Sun Homes or any builder within Pinehurst Estates is the rightful recipient of the excise tax (waiver) because it is only in theory that they “paid” the excise tax as part of the purchase price for the land.
- May cause additional confusion, especially with time and possible staff turnover, because only those lots within the 11.15 acre portion that was rezoned will have the fee waived.

In either case, it seems there is some question as to the rightful recipient of the funds for the excise tax.

MAP 1

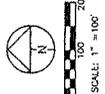


GENERAL BUSINESS DISTRICT (C-2) 44.82 AC

LOT #	LAND USE	SE-SECT	AREA (SQ FT)	PERCENTAGE	PERCENTAGE	PERCENTAGE	PERCENTAGE	PERCENTAGE
1	OFFICE	107,000 SF	2.38%	100%	100%	100%	100%	100%
2	RETAIL	194,000 SF	4.34%	100%	100%	100%	100%	100%
3	OFFICE	21,500 SF	0.48%	100%	100%	100%	100%	100%
4	OFFICE	4,000 SF	0.09%	100%	100%	100%	100%	100%
5	OFFICE	4,000 SF	0.09%	100%	100%	100%	100%	100%
6	OFFICE	4,000 SF	0.09%	100%	100%	100%	100%	100%
7	FAST FOOD RESTAURANT	N/A	0%	100%	100%	100%	100%	100%
8	RESTAURANT	5,000 SF	0.11%	100%	100%	100%	100%	100%
9	CONVENIENCE STORE/PHARMACY	7,000 SF	0.16%	100%	100%	100%	100%	100%
10	RETAIL	7,000 SF	0.16%	100%	100%	100%	100%	100%
11	RETAIL	7,000 SF	0.16%	100%	100%	100%	100%	100%
12	RESTAURANT	233 SEATS	0.52%	100%	100%	100%	100%	100%
13	RESTAURANT	233 SEATS	0.52%	100%	100%	100%	100%	100%
14	RESTAURANT	233 SEATS	0.52%	100%	100%	100%	100%	100%
15	RESTAURANT	233 SEATS	0.52%	100%	100%	100%	100%	100%
TOTAL RETAIL/OFFICE		148,200/107,000 SF	3.33%/2.38%	100%	100%	100%	100%	100%

PLANNED RESIDENTIAL (PR) 52.74 AC

LANDUSE	NO. UNITS	AREA (SQ FT)	PERCENTAGE	PERCENTAGE	PERCENTAGE	PERCENTAGE
PR-1 4-FLY	20	82,374 SQ FT	1.56%	100%	100%	100%
PR-2 3-FLY	11	43,274 SQ FT	0.82%	100%	100%	100%
PR-3 SINGLE FAMILY LOTS 1-1.5	45	187,810 SQ FT	3.54%	100%	100%	100%
PR-4 SINGLE FAMILY LOTS 1-1.5	45	187,810 SQ FT	3.54%	100%	100%	100%
TOTAL UNITS	121	401,268 SQ FT	7.66%	100%	100%	100%
OPEN SPACE PLANNED RESIDENTIAL		4,232 SQ FT	0.08%			
OPEN SPACE PLANNED COMMERCIAL		4,232 SQ FT	0.08%			



RECORDING INFORMATION: THIS INSTRUMENT IS SUBJECT TO THE RECORDING ACT AND THE RECORDS ACT. THE INSTRUMENT IS SUBJECT TO THE RECORDS ACT AND THE RECORDS ACT. THE INSTRUMENT IS SUBJECT TO THE RECORDS ACT AND THE RECORDS ACT.

SCHLAGEL & ASSOCIATES, P.A.
PLANNERS - ENGINEERS - SURVEYORS
LANDSCAPE ARCHITECTS
1400 WEST 10TH AVENUE, SUITE 100, LEAVENWORTH, KS 66540
PHONE: (785) 842-2100
FAX: (785) 842-2101
WWW.SCHLAGELANDASSOCIATES.COM

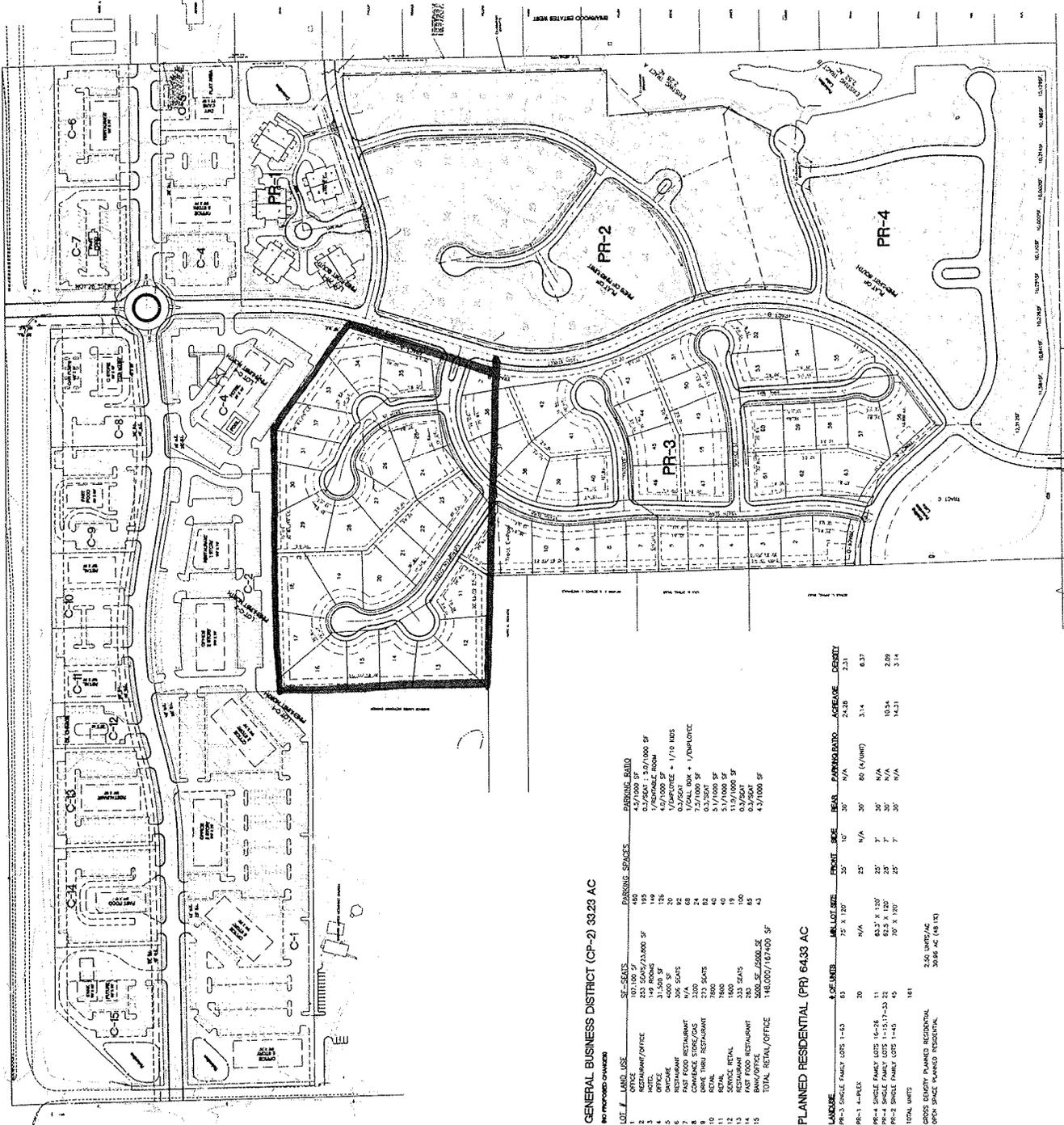
DATE: 6-27-05
DESIGNER: J. SCHLAGEL
DRAWN BY: J. SCHLAGEL
CHECKED BY: J. SCHLAGEL
SCALE: 1" = 100'

PINEHURST DEVELOPMENT
REVISED PRELIMINARY PLAN
SUBMITTAL PLAN
SHEET NO. 1 OF 3

MASTER PLAN OF
PINEHURST DEVELOPMENT

AS PLATTED IN SECTION 11
TOWNSHIP 18 SOUTH, RANGE 22 EAST, LEAVENWORTH COUNTY, KANSAS, OF THE 6TH F

MAP 2



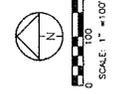
GENERAL BUSINESS DISTRICT (CP-2) 33.23 AC

NO PROPOSED CHANGES

LOT #	LAND USE	SIZE (SQ. FT.)	FORMING SPACES	PARKING BUILD
1	OFFICE	107,000 SF	195	0.2/500T
2	RESTAURANT/OFFICE	233,500/124,000 SF	148	1/PERMISSIBLE ROOM
3	OFFICE	317,500 SF	20	1/PERMISSIBLE
4	OFFICE	4,000 SF	20	1/PERMISSIBLE
5	SWIMMING POOL	206,500 SF	62	0.3/250T
6	FAST FOOD RESTAURANT	3,200 SF	24	2.5/1000 SF
7	CONVENIENCE STORE/GAS	3,200 SF	24	0.3/250T
8	CONVENIENCE STORE/GAS	3,200 SF	24	0.3/250T
9	RESTAURANT	7,800 SF	40	3.1/1000 SF
10	RESTAURANT	1,800 SF	19	1.1/1000 SF
11	RESTAURANT	1,800 SF	19	1.1/1000 SF
12	RESTAURANT	1,800 SF	19	1.1/1000 SF
13	RESTAURANT	1,800 SF	19	1.1/1000 SF
14	RESTAURANT	1,800 SF	19	1.1/1000 SF
15	RESTAURANT	1,800 SF	19	1.1/1000 SF
TOTAL	RESTAURANT/OFFICE	148,000/107,400 SF	43	4.3/1000 SF

PLANNED RESIDENTIAL (PR) 64.33 AC

LOT/USE	# OF UNITS	MIN. LOT SIZE	FRONT YARD SETBACK	REAR YARD SETBACK	PARKING RATIO	ACREAGE	DENSITY
PR-1 SINGLE FAMILY LOTS 1-4-5	80	75' X 120'	35'	10'	30'	N/A	24.28
PR-2 SINGLE FAMILY LOTS 1-4-5	20	N/A	25'	30'	80 (4/UNIT)	3.14	0.37
PR-3 SINGLE FAMILY LOTS 1-4-5	11	84.3' X 120'	30'	7'	30'	N/A	2.09
PR-4 SINGLE FAMILY LOTS 1-4-5	45	62.5' X 120'	25'	7'	30'	N/A	14.31
PR-5 SINGLE FAMILY LOTS 1-4-5	181	70' X 120'	25'	7'	30'	N/A	3.14
TOTAL UNITS	337						
GROSS DENSITY PLANNED RESIDENTIAL						5.56 UNITS/AC	
GROSS SPACE PLANNED RESIDENTIAL						30.86 AC (48.1%)	



RECORDATION:
PRELIMINARY PLAN INFORMATION PROVIDED BY: SCHLAGEL & ASSOCIATES, P.A.
DATE OF RECORDATION: 08/24/08
LAND PLANNING AND LANDSCAPE ARCHITECT DATE OF MAP: 06-11-02

SCHLAGEL & ASSOCIATES, P.A.
PLANNERS - ENGINEERS - SURVEYORS
1400 WEST 107TH STREET, SUITE 100
OVERLAND PARK, KS 66204
PHONE: (913) 662-2158 FAX: (913) 662-8900

PINEHURST DEVELOPMENT
REVISED MASTER PLAN
DATE: 5-27-05
DESIGNER: J.P. COE
PROJECT NO.: 08-240

SHEET NO. 1 OF 3

AGENDA ITEM INFORMATION FORM

Agenda Item: Consider an amendment to Ordinance 387 regarding excise tax procedures.

Department: Administration, Planning

Background/Description of Item:

The has a policy implemented by Ordinance 387 which became effective June 15, 2002 and requires the collection of an excise tax in the amount of \$0.09 per square foot.

Residential building permits are assessed the excise tax at the time each permit is issued. Commercial properties are required to pay the entire excise tax amount at the time the property is platted or all up front.

The policy has caused some confusion in the assessment of the transportation excise tax and a revision, treating both properties the same, would relieve the confusion. Deferring payment until a building permit is issued would also ease the financial burden on a developer by not having to pay the entire amount up front.

Staff proposes an amendment to Ordinance 387 to have both residential and commercial property pay the excise tax at the time a building permit is issued.

Amend Section 1, paragraph (b), subparagraph (2) to read as follows:

- (a) Every applicant platting property shall pay to the city, after governing body approval, ~~but prior to~~ execution by the mayor and ~~prior to~~ recording of an approved plat with the Register of Deeds, [but prior to issuance of each building permit, pay] a tax equal to the area of the real property (square footage) included in the plat multiplied by the current tax rate, less any applicable credits.

Funding Source: Transportation

Recommendation: Approve the change to Ordinance 387 to allow the payment of the transportation excise tax on commercial properties at the time a building permit is issued.

Prepared by: Carl E. Slaugh, City Administrator
Council Date: June 16, 2008

ORDINANCE NO. 387

AN ORDINANCE ESTABLISHING THE AMOUNT OF EXCISE TAX TO BE ASSESSED, THE TIME IN WHICH IT IS LEVIED, ESTABLISHING THE EFFECTIVE DATE, PLEDGING THE REVENUES, ALLOWING FOR CREDITS AND EXEMPTIONS FOR THE EXCISE TAX AND PROVIDING PROVISIONS FOR APPEAL.

NOW THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF BASEHOR, KANSAS.

Section 1. Excise Tax on Platting and Building

- (a) **Purpose and Authority.** The excise tax levied by this article on the act of platting real property or building in the city has for its purpose the raising of general revenues to be used for transportation improvements in the city. The City's authority to levy this excise tax is derived from Charter Ordinance No.10, Article 12, Section 5 (b) of the Kansas Constitution, and K.S.A. 12-137 and 12-138. (K.S.A. 12-194)
- (b) **Levy and Payment of Tax.**
- (1) A tax is hereby levied on the act of platting real property and building in the city by any person, firm, partnership, joint venture, corporation, school district, water district, or other governmental entity, unless otherwise exempt by law. The tax rate shall be \$0.09 per square foot of land that is subject of the plat or building permit.
 - (2) Every applicant platting property shall pay to the city, after governing body approval, but prior to execution by the mayor and prior to recording of an approved plat with the Register of Deeds, a tax equal to the area of the real property (square footage) included in the plat multiplied by the current tax rate, less any applicable credits.
 - (3) Every applicant for a building permit shall pay to the city, after city staff approval, but before receiving a building permit, a tax equal to the area of the real property (square footage) which is subject of the building permit multiplied by the current tax rate, less any applicable credits. City staff shall finally determine the area of real property. If multiple plats shall be filed in phases, the fee shall be due prior to each individual plat being recorded. No building permit shall be issued until the excise tax has been paid to the city for the lot in question. In the case of single-family residential plats, the excise tax shall be paid at the time each lot is sold by the developer. Regardless of the multiplied tax total, no single-family residential building permit that is not part of a subdivision plat shall be obligated for more than \$2,600.00.

SCANNED

1-19-07 *GA*

- (4) No approved plat subject to this tax shall be recorded until the applicant has paid the tax in full except for those single-family lots subject to the provisions of subsection (3) above.
- (5) No building permit subject to this tax shall be issued until the applicant has paid the tax in full.
- (6) The City Clerk shall deposit all taxes collected in the City's general fund in an account designated for Transportation Excise Tax.

(c) **Pledge of Revenues** All revenues received from the tax are hereby pledged to transportation improvements of the City.

(d) **Credits/ Exemptions** The excise tax paid on a final plat or building permit pursuant to this article shall be credited in full for:

- (1) Land within any final plat approved prior to the effective date of this ordinance if any of the following has occurred:
 - (a) A development agreement regarding the land within such approved final plat or the subject of a single family residential building permit has been executed by the owner and accepted by the city providing for contribution by the owner of monies for street improvements or actual street improvements; and
 - (b) Any final contribution or construction required by such agreement or previous city code has been paid or provided to the city.
- (2) Payments previously made pursuant to this article for the same land as part of a final plat.
- (3) Any replat of platted land, which does not increase the gross area of the property platted provided the original platting of the property was recorded prior to the effective date of this ordinance. In the case of non-platted land or lot splits, that portion of land split from the original homestead tract shall be charged at the rate of the square footage times the current tax rate.
- (4) Land permanently dedicated on a final plat to the city or other public governmental body, or acts of platting or building by the City of Basehor, Kansas.
- (5) Developer construction of all or a portion of collector or arterial roads if approved by the Governing Body and reflected in the City's Comprehensive Plan, to the extent that such construction shall reduce the City's future costs to construct collector or arterial roads.
- (6) Land dedicated for public right-of-way for arterial and collector roads.
- (7) No excise tax shall be required for a building permit for remodeling or expansion of an existing single-family structure.
- (8) The rebuilding of single-family and commercial structures damaged or destroyed by fire or an Act of God.

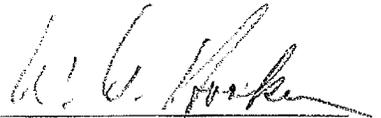
Adjustment of Tax Rate The Governing Body shall periodically review the tax rate at such time as it deems necessary or appropriate; provided, however, that a formal review shall take place not less frequently than in January of each year.

- (e) **Appeals** Any person aggrieved by any decision of the city officer administering the provisions of this code, may appeal such decision to the Governing Body. The appeal must be filed in writing with the City Clerk within fourteen (14) days of the final decision by city staff as to the applicability or amount of the excise tax to be applied. The Governing Body shall have the power to hear and decide appeals where it is alleged that there is an error in the interpretation, application, and calculation by the city officer enforcing the provisions of this excise code.
- (f) **Interpretation** This article shall be construed as follows:
- (1) **Liberal Construction:** The provisions of this Article shall be liberally construed to effectively carry out its purposes that are hereby found and declared to be in the furtherance of public health, safety, and welfare of the City and its citizens.
 - (2) **Conflict:** In the event of any conflict between other City ordinances and this Article, the provisions of this Article shall be deemed to be controlling, provided however, that unless expressly provided herein, this Article is not intended to amend or repeal any existing City ordinance or regulation which shall continue in full force and effect.
 - (3) **Invalidity:** If any section, subsection, sentence, clause, phrase, or portion of this Article is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such section, subsection, sentence, clause, phrase, or portion of this Article, shall be deemed to be a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining provisions of this Article nor impair or nullify the remainder of this Article which shall continue in full force and effect. If the application of any provision of this Article to any person, firm, partnership, joint venture, corporation, school district, water district, or other governmental entity, is declared to be invalid by a court of competent jurisdiction, the intent of the City is that such decision be limited to that particular circumstance immediately involved in the controversy, action, or proceeding in which such decision of invalidity was rendered. Such decisions shall not affect, impair, or nullify this Article as a whole or the application of any provision of this Article to any other person, firm, partnership, joint venture, corporation, school district, water district, or other governmental entity.

Section 2. Effective Date. This Ordinance shall become effective on June 15, 2002.

Section 3. Publication. This Ordinance shall be published once each week for two consecutive weeks in the Basehor Sentinel, the official City newspaper.

Passed and Approved by the Governing Body of the City of Basehor, Kansas on this 20 day of May, 2002.



W.W. Hooker, Mayor

ATTEST:



Mary Mogle, City Clerk

Reviewed and approved by the City Attorney on this ____ day of _____, 2002

John Thompson, City Attorney

(First published in the Basehor Sentinel, May 30, 2002)

ORDINANCE NO. 387

AN ORDINANCE ESTABLISHING THE AMOUNT OF EXCISE TAX TO BE ASSESSED, THE TIME IN WHICH IT IS LEVIED, ESTABLISHING THE EFFECTIVE DATE, PLEDGING THE REVENUES, ALLOWING FOR CREDITS AND EXEMPTIONS FOR THE EXCISE TAX AND PROVIDING PROVISIONS FOR APPEAL.

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(b) **Levy and Payment of Tax.**

(1) A tax is hereby levied on the act of platting real property and building in the city by any person, firm, partnership, joint venture, corporation, school district, water district, or other governmental entity, unless otherwise exempt by law. The tax rate shall be \$0.09 per square foot of land that is subject of the plat or building permit.

(2) Every applicant platting property shall pay to the city, after governing body approval, but prior to execution by the mayor and prior to recording of an approved plat with the Register of Deeds, a tax equal to the area of the real property (square footage) included in the plat multiplied by the current tax rate, less any applicable credits.

(3) Every applicant for a building permit shall pay to the city, after city staff approval, ~~the amount of the excise tax levied by this ordinance which shall continue in full force and effect.~~

(3) **Invalidity.** If any section, subsection, sentence, clause, phrase, or portion of this Article is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such section, subsection, sentence, clause, phrase, or portion of this Article, shall be deemed to be a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining provisions of this Article nor impair or nullify the remainder of this Article which shall continue in full force and effect. If the application of any provision of this Article to any person, firm, partnership, joint venture, corporation, school district, water district, or other governmental entity, is declared to be invalid by a court of competent jurisdiction, the intent of the City is that such decision be limited to that particular circumstance immediately involved in the controversy, action, or proceeding in which such decision of invalidity was rendered. Such decisions shall not affect, impair, or nullify this Article as a whole or the application of any provision of this Article to any other person, firm, partnership, joint venture, corporation, school district, water district, or other governmental entity.

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W.W. Hooker, Mayor

ATTEST:


Mary Mogle, City Clerk

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TRANSPORTATION EXCISE TAX NOTICE OF PUBLIC MEETING

THERE WILL BE TWO (2) INFORMATIONAL MEETINGS TO DISCUSS THE PROPOSED EXCISE TAX BEFORE THE SPECIAL ELECTION ON APRIL 2, 2002.

THE DATES ARE: THURSDAY, MARCH 21, 2002 and MONDAY, MARCH 25, 2002 AT 7:00 P.M.

***** THE EXCISE TAX IS NOT A GENERAL POPULATION TAX, IT IS A FEE TO BE PLACED ON *****
***** DEVELOPERS AND BUILDERS OF NEW RESIDENTIAL AND COMMERCIAL PROPERTY *****

The City of Basehor recently adopted a Charter Ordinance which would allow the City to collect funds for the improvement of major roads in the City of Basehor.

The following is some important information regarding this proposed development fee.

1. VERY FEW CITIZENS IN THE CITY OF BASEHOR WILL HAVE TO PAY THE PROPOSED EXCISE TAX, AND THEN ONLY UNDER SPECIAL CIRCUMSTANCES.
2. THE PROPOSED EXCISE TAX IS DESIGNED TO RELIEVE CURRENT RESIDENTS FROM THE BURDEN OF MAJOR STREET IMPROVEMENTS.
3. THE PROPOSED EXCISE TAX RECOGNIZES THAT NEW HOMES AND BUSINESSES LOCATING IN BASEHOR ARE CREATING THE NEED FOR THE STREET IMPROVEMENTS AND ARE BEING MADE RESPONSIBLE FOR THE IMPROVEMENTS.
4. THE PROPOSED TAX WILL BE PAID BY THE PEOPLE CREATING THE NEW HOMES AND COMMERCIAL PROPERTY IN THE CITY, - NOT CURRENT HOMEOWNERS.
5. THE PROPOSED EXCISE TAX IS A ONE-TIME FEE, TO BE PAID BY THE DEVELOPER OR BUILDER OF NEW RESIDENTIAL OR COMMERCIAL PROPERTIES.
6. ALL DEVELOPERS AND BUILDERS CURRENTLY INVOLVED IN DEVELOPMENTS IN THE CITY ENDORSE THE PROPOSED EXCISE TAX.
7. ALL COMMUNITY SURVEYS HAVE EXPRESSED THE NEED FOR IMPROVEMENTS TO MAJOR STREETS IN THE CITY.
THE EXCISE TAX IS TO BE DESIGNATED FOR TRANSPORTATION IMPROVEMENTS TO INCLUDE THE FOLLOWING; 150TH. STREET, 155TH. STREET, 158TH. STREET, PARALLEL, LEAVENWORTH RD.
8. THE CHARTER ORDINANCE ONLY ALLOWS THE CITY TO COLLECT THE FEE - IT DOES NOT SET THE AMOUNT OF THE FEE.
9. ANOTHER ORDINANCE WILL HAVE TO BE PASSED BY THE GOVERNING BODY THAT WILL DESIGNATE WHAT THE FEE WILL BE AND HOW IT WILL BE PAID.
10. WITHOUT THE PROPOSED EXCISE TAX, THE CITY MILL LEVY WILL HAVE TO BE INCREASED BY AT LEAST 20 MILLS IF THE CITY IS TO RAISE THE FUNDS TO BE GENERATED BY THE PROPOSED EXCISE TAX. IN THIS SCENERIO, ALL CITIZENS OF THE CITY WOULD BEAR THE BURDEN OF THE TRANSPORTATION IMPROVEMENTS. NOT THE DEVELOPERS !!

WE LOOK FORWARD TO MEETING WITH YOU AT ONE OF THE SCHEDULED MEETINGS AND ASK FOR YOUR SUPPORT IN THE UPCOMING SPECIAL ELECTION.

AS ALWAYS, YOU MAY CALL CITY HALL ANYTIME BETWEEN 9:00 am. AND 3:30 pm, MONDAY THROUGH FRIDAY AND ASK FOR MIKE HOOPER FOR ANSWERS TO YOUR QUESTIONS. 724-1370

3/25 2:17 84

LAD 93-727-6111

AGENDA ITEM INFORMATION FORM

Agenda Item: Consider approval to refund excise tax payments to certain properties that were double billed.

Department: Administration, Planning

Background/Description of Item:

The has a policy implemented by Ordinance 387 which became effective June 15, 2002 and requires the collection of an excise tax in the amount of \$0.09 per square foot.

Residential building permits are assessed the excise tax at the time each permit is issued. Commercial properties are required to pay the entire excise tax amount at the time the property is platted or all up front.

Partially due to the difference in policy or when the excise tax is assessed, an error was made that resulted in duplicate billings on excise tax to four properties. The affected properties are as follows:

✓15604 Pinehurst Dr.	Dan Henry Const.	\$4,627.44
✓15506 Pinehurst Dr.	First State Bank	\$5,920.20
✓15415 Pinehurst Dr.	Medicine Store	\$4,680.00
✓15541 Wolf Creek Pkw	Casey's Retail	\$4,713.48

The Pinehurst Subdivision has requested reimbursement of the transportation excise tax for the property that was rezoned from CP-2, General Business to Planned Residential in 2006 or approximately 11.15 acres, which equates to \$43,712 in excise tax. The issue was discussed at the Feb. 4, 2008 city council meeting and was tabled until an audit was completed.

8/4/2005	15541 Wolf Creek Pwy	Casey's Retail Co.	\$4,713.48
4/7/2006	15604 Pinehurst Dr.	Dan Henry Const.	\$4,627.44
4/12/2006	15506 Pinehurst Dr.	First State Bank	\$5,920.20
11/13/2007	15415 Pinehurst Dr.	Medicine Store	\$4,680.00

Funding Source: Transportation

Recommendation: Approve refunds of the transportation excise tax to the four properties that paid duplicate amounts as listed above.

Approve a refund of the transportation excise tax for property that was rezoned in Pinehurst Subdivision in the amount of \$43,712.

Prepared by: Carl E. Slaugh, City Administrator
 Council Date: June 16, 2008

AGENDA ITEM INFORMATION FORM

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8/11/2003				\$162,229.20
4/7/2006	15604 Pinehurst Dr.	Dan Henry Const.	Commercial	\$4,627.44
4/12/2006	15506 Pinehurst Dr.	First State Bank	Bank	\$5,920.20
8/13/2003	15718 Pinehurst Dr.	Copeland Construction (Community National Bank)	Bank	\$0.00
11/13/2007	15415 Pinehurst Dr.	Medicine Store	Commercial	\$4,680.00

Funding Source: Transportation

Recommendation: Approve refunds of the transportation excise tax to the three properties that paid duplicate amounts as listed above.

Approve a refund of the transportation excise tax for property that was rezoned in Pinehurst Subdivision in the amount of \$43,712.

Prepared by: Carl E. Slaugh, City Administrator
 Council Date: June 16, 2008

Commercial Building Permits

May 20, 2008

Permit No.	Date Issued	Project Address	Applicant	Use	Excise Tax Fee	Total Fees	Excise Tax Paid	Total Paid
Pinehurst North								
C-2-06	8/11/2003				\$162,229.20		\$162,229.20	
	4/7/2006	15604 Pinehurst Dr.	Dan Henry Const.	Commercial	\$4,627.44	\$13,626.56	\$4,627.44	\$13,626.56
C-3-06	4/12/2006	15506 Pinehurst Dr.	First State Bank	Bank	\$5,920.20	\$13,210.06	\$5,920.20	\$13,210.06
C-7-03	8/13/2003	15718 Pinehurst Dr.	Community National Bank	Bank	\$0.00	\$13,979.56	\$0.00	\$13,979.56
C-3-07	11/13/2007	15415 Pinehurst Dr.	Medicine Store	Commercial	\$4,680.00	\$10,997.89	\$4,680.00	\$10,997.89
Basehor Plaza								
	6/7/2004				\$109,772.37		\$109,772.37	
C-2-05	8/4/2005	15541 Wolf Creek Pkwy	Casey's Retail Co.	Casey's	\$4,713.48	\$10,547.74	\$4,713.48	\$10,547.74
Prairie Gardens								
C-9-03	10/22/2003	16067 Garden Parkwe	John Breuer	Pool House	\$0.00	\$23,451.57	\$0.00	\$23,451.57
C-4-06	12/21/2006	1400 N. 158 St.	etherm Construction, Inc.	Library	\$11,763.00	\$23,081.75	\$11,763.00	\$23,018.75
Honey Creek Farms								
	7/1/2004				\$ 90,953.28		\$ 90,953.28	
Miscellaneous								
C-1-04	9/15/2004	2624 N. 155th St	Fairmount Township	Fire Station	\$2,177.64	\$4,751.06	Council Waived	Council Waived
C-1-05	7/26/2005	2402 N. 155th St	Rusty West	US Post Office	\$7,875.00	\$14,568.58	\$7,875.00	\$14,568.58
C-3-05	8/12/2005	14690 Parallel	Marshall Properties	Record News	\$4,662.00	\$6,452.25	\$4,662.00	\$6,452.25
C-4-03	3/25/2003	4605 Clubhouse Dr.	Copeland Construction	Lakes Clubhouse	\$2,405.00	\$12,599.88	\$2,405.00	\$12,599.88
C-3-03	3/18/2003	15530 State Ave.	Mario Moore	Car Wash	\$7,041.04	\$11,456.04	\$7,041.04	\$11,456.04

MEMORANDUM

TO: Carl Slaugh, City Administrator
FROM: Dustin Smith, Planning Director
DATE: June 2, 2008

Re: Pinehurst Estates Excise Tax Reimbursements

The developer of the Pinehurst Subdivision has requested reimbursement of the transportation excise tax for the property within the development that was rezoned from CP-2, General Business to PR, Planned Residential in 2006. Subsequently, the rezoned property and additional property to the south, was platted into single-family residential lots. The property that was rezoned contains 11.15 acres, which equates to \$43,712.46 in transportation excise taxes. Pinehurst North consisted of approximately 40 acres.

The area that was rezoned is shown in Map 1. Map 2 shows the approximate boundaries of the rezoned area and how it relates to the existing boundaries and lots of Pinehurst Estates. The southern boundary of the area that was rezoned does not coincide with any distinct boundary of Pinehurst Estates. It bisects lots 36 and 37 and Tract E. All of the areas outside of the rezoned area (outlined in the maps) owe the excise tax as part of their building permits because these areas were not affected by the excise tax paid for Pinehurst North. If the excise tax is waived on any of the lots in Pinehurst Estates, it would only be those within the rezoned area.

There have only been two permits issued for homes in Pinehurst Estates; Lots 35 and 37. Lot 35 is entirely within the area that was rezoned while Lot 37 is partially within the area that was rezoned.

According to current County records, the lots in Pinehurst Estates are owned by at least two different entities, including Sun Homes and Pinehurst Development, Inc. There may be other owners.

The excise tax for commercial development is typically paid in advance with the final plat, as opposed to residential development, where the excise tax is paid with the building permits. When Pinehurst was platted, the developer paid approximately \$162,229.20 for the transportation excise tax. The developer is requesting reimbursement of the above referenced amount as a result of rezoning the 11.15 acres from commercial to residential. Under this scenario, the city would then apply the transportation excise tax to all of the building permits for the single-family lots in Pinehurst Estates, including those within the former commercial area.

Options

1. Reimburse the original Pinehurst developer for the excise tax for 11.15 acres that was rezoned from CP-2 to PR in the amount of \$43,712.46.

Advantages

- Easiest and most efficient solution because we know the exact amount of reimbursable funds, based on land that was rezoned.
- The excise tax could be charged with the building permits for each lot in Pinehurst Estates.
- Would allow us to be consistent with our current practice for all other subdivisions.

Disadvantages

- Not sure the funds should be reimbursed to this developer, however, based on the information we have, I'm not sure we have any reason to reimburse Sun Homes or any other property owner.
 - Budget concerns caused by the city having to reimburse large amounts, especially when this was not due to city error.
 - Precedence for future rezonings of this nature (i.e. Honey Creek).
 - Could encourage other developers with idle commercial property to rezone for benefit of the reimbursement.
 - Under the assumption that lots purchased from the original developer included the excise tax as part of their purchase price, charging the excise tax as part of the building permits could be considered as double-charging the permittee for the excise tax.
2. Deny the reimbursement of the excise tax to the original developer (Breuer) and waive excise tax fees for lots in the rezoned area of Pinehurst Estates.

Advantages

- Again, under the assumption that lots purchased from the original developer included the excise tax as part of their purchase price, the reimbursement through the waivers is going to the rightful recipient when the permits are issued for each lot.

Disadvantages

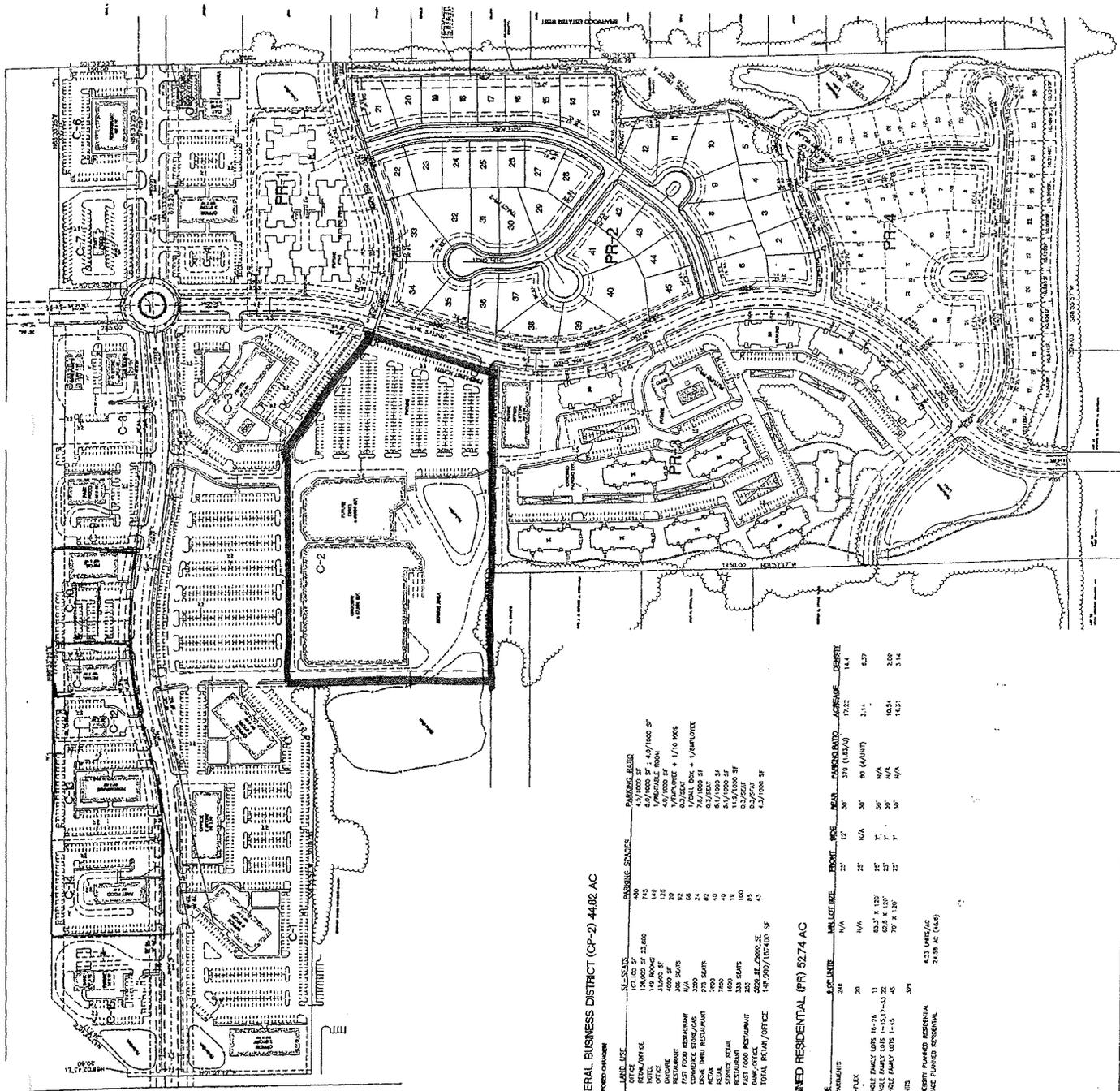
- The southern boundary of the rezoned area does not coincide with any distinct boundary of Pinehurst Estates, which means that lots that are bisected by the southern boundary will have only paid a portion of their excise tax.

- No convincing evidence that Sun Homes or any builder within Pinehurst Estates is the rightful recipient of the excise tax (waiver) because it is only in theory that they “paid” the excise tax as part of the purchase price for the land.
- May cause additional confusion, especially with time and possible staff turnover, because only those lots within the 11.15 acre portion that was rezoned will have the fee waived.

In either case, it seems there is some question as to the rightful recipient of the funds for the excise tax.

PROPOSED PLANNED
PINEHURST DEVELOPMENT
AS PLATTED IN SECTION 11,
TOWNSHIP 11 SOUTH, RANGE 22 EAST, LEAVENWORTH COUNTY, KANSAS, OF THE CITY PLAN

MAP 1



GENERAL BUSINESS DISTRICT (CP-2) 44.82 AC

LOT #	LAND USE	SEATING	DRINKING SCENTS	PARKING SPACES	PARKING SPACES
1	OFFICE	17,000 SF	400	745	30/1000 SF
2	RESTAURANT	18,000 SF	745	1,457/1000 SF	1/1000 SF
3	OFFICE	21,500 SF	135	1,745/1000 SF	1/1000 SF
4	OFFICE	4,000 SF	20	82/1000 SF	1/1000 SF
5	RESTAURANT	N/A	60	1,200/1000 SF	1/1000 SF
6	RESTAURANT	5,000 SF	24	480/1000 SF	1/1000 SF
7	RESTAURANT	5,000 SF	24	480/1000 SF	1/1000 SF
8	RESTAURANT	5,000 SF	24	480/1000 SF	1/1000 SF
9	RESTAURANT	5,000 SF	24	480/1000 SF	1/1000 SF
10	RESTAURANT	5,000 SF	24	480/1000 SF	1/1000 SF
11	RESTAURANT	5,000 SF	24	480/1000 SF	1/1000 SF
12	RESTAURANT	5,000 SF	24	480/1000 SF	1/1000 SF
13	RESTAURANT	5,000 SF	24	480/1000 SF	1/1000 SF
14	RESTAURANT	5,000 SF	24	480/1000 SF	1/1000 SF
15	RESTAURANT	5,000 SF	24	480/1000 SF	1/1000 SF
16	RESTAURANT	5,000 SF	24	480/1000 SF	1/1000 SF
TOTAL RESTAURANT		255,000 SF	895	1,790/1000 SF	4.3/1000 SF
TOTAL GENERAL BUSINESS DISTRICT		104,500 SF	1,119	2,230/1000 SF	4.3/1000 SF

PLANNED RESIDENTIAL (PR) 52.74 AC

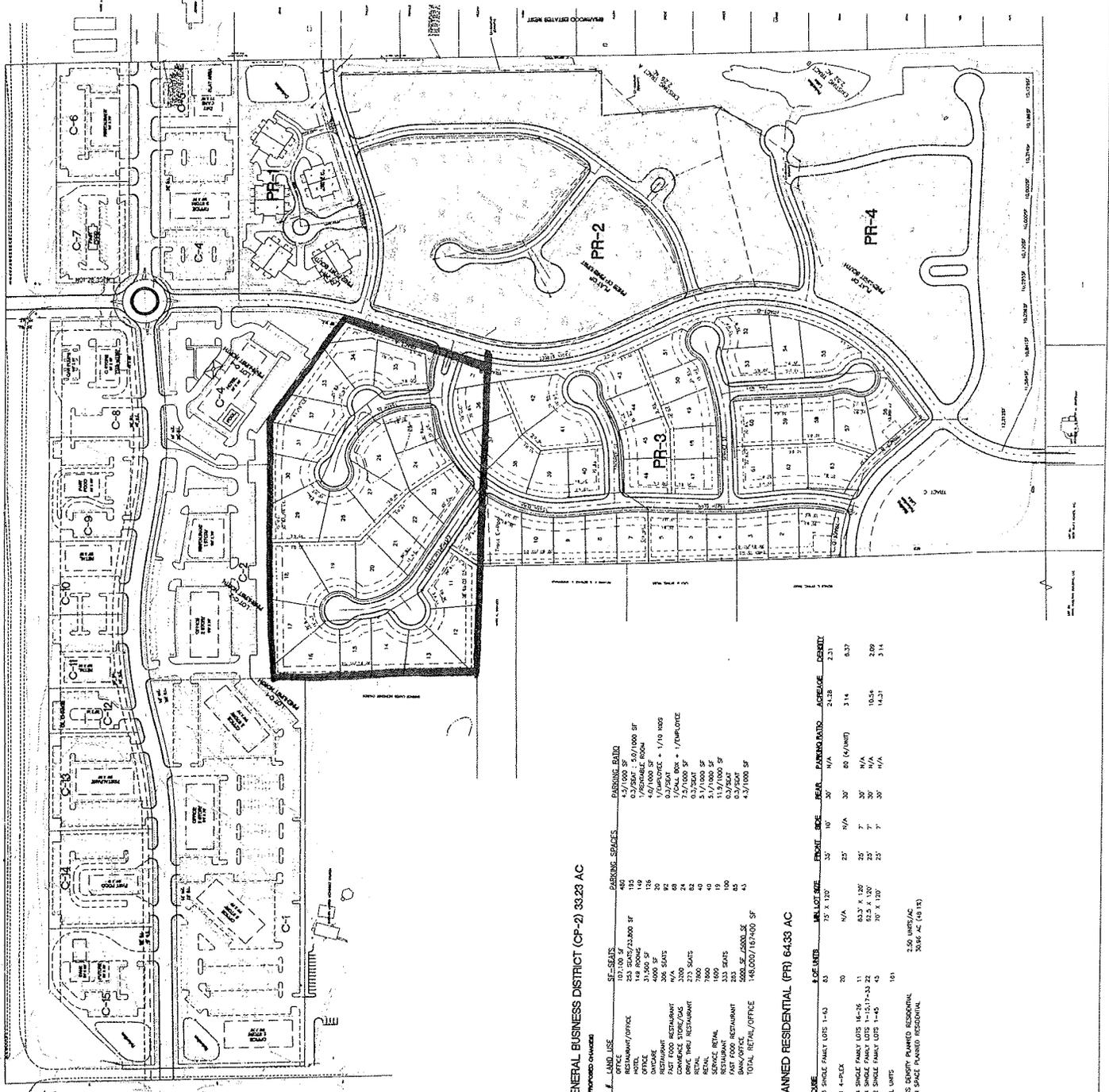
LAND USE	NO. UNITS	MIN. LOT SIZE	MIN. WIDE	MIN. PARKING SPACES	ACRES	COEFFICIENT
PR-1 FLEX	20	N/A	25'	N/A	3.14	0.37
PR-2 SINGLE FAMILY UNITS	11	63.3' x 120'	35'	30'	N/A	0.24
PR-3 SINGLE FAMILY UNITS	45	30' x 120'	32'	30'	N/A	14.51
PR-4 SINGLE FAMILY UNITS	329	30' x 120'	32'	30'	N/A	14.51
TOTAL UNITS	375					
OPEN SPACE PLANNED RESIDENTIAL					4.33 ACRES	
TOTAL PLANNED RESIDENTIAL					52.74 ACRES	

ACCOUNTED BY: SCHLAGEL & ASSOCIATES, P.A.
 LANDSCAPE ARCHITECTS
 PLANNERS - ENGINEERS - SURVEYORS
 DATE: 8-27-00
 DRAWN BY: JLD
 CHECKED BY: JLD
 SHEET NO.: 1 OF 3

MASTER PLAN OF
PINEHURST DEVELOPMENT

AS PLATTED IN SECTION 11
TOWNSHIP 18 SOUTH, RANGE 22 EAST, LEAVENWORTH COUNTY, KANSAS, OF THE CITY OF

MAP 2



GENERAL BUSINESS DISTRICT (GP-2) 30.23 AC

NO PROPOSED CHANGES

LOT #	LAND USE	SF - SEATS	PARKING SPACES	PARKING RATIO	SEAT	PARKING RATIO	ADJUSTED DENSITY
1	RESTAURANT/OFFICE	480	4.5/1000 SF	0.3/SEAT	2.0/1000 SF	24.28	0.21
2	HOTEL	149	1.0/1000 SF	0.2/SEAT	0.2/1000 SF	0.21	0.21
3	DANCE	126	1.0/1000 SF	0.2/SEAT	0.2/1000 SF	0.21	0.21
4	RESTAURANT	306	1.0/1000 SF	0.2/SEAT	0.2/1000 SF	0.21	0.21
5	POST FOOD RESTAURANT	N/A	1/2000 SF	1/2000 SF	1/2000 SF	0.21	0.21
6	DRUG STORE	273	1/2000 SF	1/2000 SF	1/2000 SF	0.21	0.21
7	RETAIL	7800	1/2000 SF	1/2000 SF	1/2000 SF	0.21	0.21
8	SERVICE RETAIL	1600	1/2000 SF	1/2000 SF	1/2000 SF	0.21	0.21
9	RESTAURANT	323	1/2000 SF	1/2000 SF	1/2000 SF	0.21	0.21
10	RESTAURANT	520	1/2000 SF	1/2000 SF	1/2000 SF	0.21	0.21
11	BANK/OFFICE	45	1/2000 SF	1/2000 SF	1/2000 SF	0.21	0.21
12	TOTAL RETAIL/OFFICE	148,000/16,740	4.5/1000 SF				

PLANNED RESIDENTIAL (PR) 64.33 AC

LOT #	LAND USE	SF - UNITS	UNITS/LOT	LOT SIZE	ENCL. SIZE	SEAT	PARKING RATIO	ADJUSTED DENSITY
PR-1	4-PLX	30	N/A	15' X 120'	35'	10'	N/A	0.21
PR-2	SINGLE FAMILY LOTS 1-43	30	6.25 X 120'	25'	30'	60' (4/UNIT)	3.14	0.37
PR-3	SINGLE FAMILY LOTS 1-13, 17-22	22	30' X 120'	25'	7'	N/A	18.24	3.09
PR-4	SINGLE FAMILY LOTS 1-45	45	30' X 120'	25'	7'	N/A	14.21	3.14
TOTAL UNITS		191						
GROSS SQUARE PLANNED RESIDENTIAL		5,650,000 SF						
OPEN SPACE PLANNED RESIDENTIAL		28.84 AC (1,416,133 SF)						

RECORDING:
PRELIMINARY PLAN INFORMATION PROVIDED BY:
SCHLAGEL & ASSOCIATES, P.A.
PLANNERS - ENGINEERS - SURVEYORS
14700 KODOLTY DRIVE, LANSING, MI 48150
PHONE: (313) 422-3100 FAX: (313) 422-3900
DATE: 2-27-05
SHEET NO. 03
REV. NO. 02-1000
SHEET NO. 1 OF 3

AGENDA ITEM INFORMATION FORM

Agenda Item: Consider approval for payment for repairs at the 163rd Street Lift Station.

Department: Public Works, Sewer Department

Background/Description of Item:

There was a line break in the force main from the 163rd Street lift station to the main sewer plant. Since the line break was under the cement pad the lift station was mounted on, the cement pad had to be cut, the generator removed and a temporary pump installed to keep the system in operation.

The line break was discovered April 21 and the repairs were completed May 7.

The Kansas Department of Health and Environment was notified of the line break and bypass situation. KDHE made an inspections of the site, took water samples in the area, prepared a media release of contamination in Hog Creek, and subsequently cleared the site when water samples showed normal readings.

A question was raised if a claim might be made against the construction company that performed the work or the engineering firm that provided observation of the project. The matter is still under investigation.

Company	Invoice	Amount	Description
Thompson Pump	450	\$4,100.60	pump
	449	\$247.16	fitting & plug
	309	\$531.00	fitting rental
Westland Construction	1616	\$23,814.29	excavation, pipe material, labor, concrete
Shawnee Rock	196	\$242.55	rock for back filling
Elite Electric	72631	\$4,717.52	wiring
Systems Manufacturing, Inc	V2144	\$1,071.26	programming, controls, hookups
Brandt Construction	14574	\$382.95	hauling rock from Shawnee Rock
Total		\$35,107.33	

Funding Source: Sewer 05-000-789 Collection System Maint. & Repair \$33,836.38

Recommendation: Approve payment for emergency repairs on the 163rd Street lift station in the amount of \$35,107.33 to the companies listed above.

Prepared by: Carl E. Slaugh, City Administrator
 Council Date: June 16, 2008



KANSAS CITY BRANCH
 504 SOUTH 70TH STR
 KANSAS CITY, KS 66111
 Phone No.: 913-788-2583

RENTAL INVOICE

Invoice Number: **RT INV-0104450**
 Invoice Date: 05/08/08
 Due Date 06/07/08
 Page: 1
BAS10

Bill
 To: CITY OF BASEHOR
 ACCOUNTS PAYABLE
 PO BOX 406
 BASEHOR, KS 66007

Job
 Name: 163RD ST LIFT STATION
 Gene Myracle
 163RD & PARALLEL
 Basehor, KS 66007

P.O. Date	P.O. Number	Ship Via	Shipping Agent	Terms	Our Order No.	Salesperson
04/21/08	GENE MYRACL	THOMPSON TRUCK	KCB-276-04	Net 30 Days	RT-0102591	ANDREW MATHEWS

Items Rented

Item / Description	Quantity	Rental Term	From / Thru	Unit Price	Total Price
8JSC 8" ENVIROPRIME HIGH HEAD THOMPSON PUMP Damage Waiver Declined	1 Each	Final	04/21/08 05/07/08	2,745.00	2,745.00
Rental Rates:		1 Month at 2,745.00	0 Weeks at 915.00	0 Days at 305.00	
Item Shipped: 8JSCE-104 W69-2908-000					
STRAINER, 8" SQUARE HOLE TRASH STRAINER Damage Waiver Declined	1 Each	Final	04/21/08 05/07/08	0.00	0.00
Rental Rates:		0 Months at 0.00	0 Weeks at 0.00	17 Days at 0.00	
Item Shipped: W69-2908-000					
W69-1702R-8X10BLXSKT HOSE, SUCT RBR 8" X 10' BLXSKT SUCTION CPLD BALL X SOCKET Damage Waiver Declined	4 Each	Final	04/21/08 05/07/08	245.00	980.00
Rental Rates:		1 Month at 245.00	0 Weeks at 85.00	0 Days at 30.00	
Item Shipped: W69-1702R-8X10BLXSKT, Qty. 4					
W69-3208-005-S11 ELL, GALV 8" X 90 DEG 194MM Damage Waiver Declined	1 Each	Final	04/21/08 05/07/08	60.00	60.00
Rental Rates:		1 Month at 60.00	0 Weeks at 20.00	0 Days at 10.00	
Item Shipped: W72-3208-005-S11					
39-PPX8X5-BXS PIPE, DISCH HDPE 8"X5' BLXSK SDR17 BALL X SOCKET Damage Waiver Declined	1 Each	Final	04/21/08 05/07/08	60.00	60.00
Rental Rates:		1 Month at 60.00	0 Weeks at 20.00	0 Days at 10.00	



KANSAS CITY BRANCH
 504 SOUTH 70TH STR
 KANSAS CITY, KS 66111
 Phone No.: 913-788-2583

RENTAL INVOICE

Invoice Number: **RT INV-0104450**
 Invoice Date: 05/08/08
 Due Date 06/07/08
 Page: 2
BAS10

Bill
 To: CITY OF BASEHOR
 ACCOUNTS PAYABLE
 PO BOX 406
 BASEHOR, KS 66007

Job
 Name: 163RD ST LIFT STATION
 Gene Myracle
 163RD & PARALLEL
 Basehor, KS 66007

P.O. Date	P.O. Number	Ship Via	Shipping Agent	Terms	Our Order No.	Salesperson
04/21/08	GENE MYRACL	THOMPSON TRUCK	KCB-276-04	Net 30 Days	RT-0102591	ANDREW MATHEWS

Items Rented

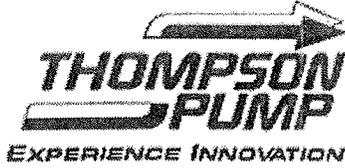
Item / Description	Quantity	Rental Term	From / Thru	Unit Price	Total Price
Item Shipped: W69-PPX8X5-BXS W69-PANEL FLOAT SET FLOAT SET, AUTO START/STOP Damage Waiver Declined	1 Each	Final	04/21/08 05/07/08	195.00	195.00
Rental Rates:		1 Month at 195.00	0 Weeks at 65.00	0 Days at 25.00	
Item Shipped: W69-REPL FLOAT SET W69-PANEL FLOAT SET FLOAT SET, AUTO START/STOP Damage Waiver Declined	1 Each	Final	04/21/08 05/07/08	0.00	0.00
Rental Rates:		0 Months at 0.00	0 Weeks at 0.00	17 Days at 0.00	
Item Shipped: W69-REPL FLOAT SET RT-ECC ECC-ENVIRONMNT'L COMPL. CHG Damage Waiver Declined	1 Each	Final	04/21/08 05/07/08	60.60	60.60
Rental Rates:		1 Month at 60.60	0 Weeks at 20.40	0 Days at 7.05	

First return via customer truck
 Customer Dropped Off @ KCB

Items Sold

Item / Description	Quantity	Sale Date	Unit Price	Total Price
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Total: **4,100.60**



KANSAS CITY BRANCH
 504 SOUTH 70TH STR
 KANSAS CITY, KS 66111
 Phone No.: 913-788-2583

RENTAL INVOICE

Invoice Number: **RT INV-0104449**
 Invoice Date: 05/08/08
 Due Date 06/07/08
 Page: 1
BAS10

Bill
 To: CITY OF BASEHOR
 ACCOUNTS PAYABLE
 PO BOX 406
 BASEHOR, KS 66007

Job
 Name: 163RD ST LIFT STATION
 Gene Myracle
 163RD & PARALLEL
 Basehor, KS 66007

P.O. Date	P.O. Number	Ship Via	Shipping Agent	Terms	Our Order No.	Salesperson
04/30/08	GENE MYRACL	THOMPSON TRUCK	KCB-276-04	Net 30 Days	RT-0102865	ANDREW MATHEWS

Items Rented

Item / Description	Quantity	Rental Term	From / Thru	Unit Price	Total Price
W69-1702R-8X10BLXSKT HOSE, SUCT RBR 8" X 10' BLXSKT SUCTION CPLD BALL X SOCKET Damage Waiver Declined	1 Each	Final	04/30/08 05/07/08	0.00	0.00
Rental Rates:		0 Months at 0.00	0 Weeks at 0.00	8 Days at 0.00	

Item Shipped: W69-1702R-8X10BLXSKT

No Charge Rental Per Drew Mathews

Item / Description	Quantity	Rental Term	From / Thru	Unit Price	Total Price
W69-3208-008-S70F FTNG, GALV 8" SKT X FLG ANSI 194MM SKT X ANSI FLANGE Damage Waiver Declined	1 Each	Final	04/30/08 05/07/08	0.00	0.00
Rental Rates:		0 Months at 0.00	0 Weeks at 0.00	8 Days at 0.00	

Item Shipped: W69-3208-008-S70F

No charge on rental, sold to customer out right.

N/C Delivery per D.Mathews

Customer Dropped Off @ KCB

Items Sold

Item / Description	Quantity	Sale Date	Unit Price	Total Price
W64-WGPE0802 GASKET, STANDARD 8"	1 Each	04/30/08	5.16	5.16
W72-3208-016-307 PLUG, 8" [194MM] MALE W/ LEVER TYPE B, ART 307, GALV.	1 Each	04/30/08	103.00	103.00
W69-3208-008-S70F FTNG, GALV 8 SKT X FLG ANSI 194MM SKT X ANSI FLANGE	1 Each	05/07/08	139.00	139.00



KANSAS CITY BRANCH
504 SOUTH 70TH STR
KANSAS CITY, KS 66111
Phone No.: 913-788-2583

RENTAL INVOICE

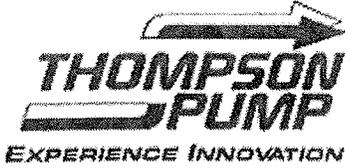
Invoice Number: **RT INV-0104449**
Invoice Date: 05/08/08
Due Date 06/07/08
Page: 2
BAS10

Bill
To: CITY OF BASEHOR
ACCOUNTS PAYABLE
PO BOX 406
BASEHOR, KS 66007

Job
Name: 163RD ST LIFT STATION
Gene Myracle
163RD & PARALLEL
Basehor, KS 66007

P.O. Date	P.O. Number	Ship Via	Shipping Agent	Terms	Our Order No.	Salesperson
04/30/08	GENE MYRACL	THOMPSON TRUCK	KCB-276-04	Net 30 Days	RT-0102865	ANDREW MATHEWS

Total: **247.16**



KANSAS CITY BRANCH
 504 SOUTH 70TH STR
 KANSAS CITY, KS 66111
 Phone No.: 913-788-2583

RENTAL INVOICE

Invoice Number: **RT INV-0104309**
 Invoice Date: 05/06/08
 Due Date 06/05/08
 Page: 1
BAS10

Bill
 To: CITY OF BASEHOR
 ACCOUNTS PAYABLE
 PO BOX 406
 BASEHOR, KS 66007

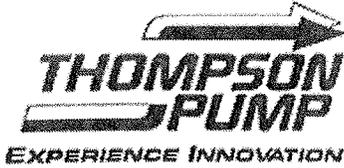
Job
 Name: 163RD ST LIFT STATION
 Gene Myracle
 163RD & PARALLEL
 Basehor, KS 66007

P.O. Date	P.O. Number	Ship Via	Shipping Agent	Terms	Our Order No.	Salesperson
04/21/08	GENE MYRACL	THOMPSON TRUCK	KCB-276-04	Net 30 Days	RT-0102591	ANDREW MATHEWS

Items Rented

Item / Description	Quantity	Rental Term	From / Thru	Unit Price	Total Price
W69-1702R-8X10BLXSKT HOSE, SUCT RBR 8" X 10' BLXSKT SUCTION CPLD BALL X SOCKET Damage Waiver Declined	1 Each	Final	04/21/08 05/05/08	200.00	200.00
Item Shipped: W69-1702R-8X10BLXSKT					
W69-3208-005-S11 ELL, GALV 8" X 90 DEG 194MM Damage Waiver Declined	1 Each	Final	04/21/08 05/05/08	50.00	50.00
Item Shipped: W72-3208-005-S11					
W69-KGV-08 VALVE GATE 8" w/ MXF Bauer CI FLANGE Damage Waiver Declined	1 Each	Final	04/21/08 05/05/08	50.00	50.00
Item Shipped: W69-KGV-08					
W69-WC12SXFL-ANSI FTNG, GALV 12" A SKT XFLGANSI TYPE A SKT X ANSI FLANGE Damage Waiver Declined	1 Each	Final	04/21/08 05/05/08	50.00	50.00
Item Shipped: W69-WC12SXFL-ANSI					
W69-8SOCX12BINC REDUCER, GALV 12"X 8" BLXSKT Damage Waiver Declined	1 Each	Final	04/21/08 05/05/08	50.00	50.00
Item Shipped: W69-8SOCX12BINC					
RT-FRT TPM FREIGHT-Delivery TRK (RT) Damage Waiver Declined	1 Each	Misc.	04/21/08 05/06/08	125.00	125.00

Delivery fee is for entire order.
 First return of items 05-06-08 via customer truck



KANSAS CITY BRANCH
 504 SOUTH 70TH STR
 KANSAS CITY, KS 66111
 Phone No.: 913-788-2583

RENTAL INVOICE

Invoice Number: **RT INV-0104309**
 Invoice Date: 05/06/08
 Due Date 06/05/08
 Page: 2
BAS10

Bill
 To: CITY OF BASEHOR
 ACCOUNTS PAYABLE
 PO BOX 406
 BASEHOR, KS 66007

Job
 Name: 163RD ST LIFT STATION
 Gene Myracle
 163RD & PARALLEL
 Basehor, KS 66007

P.O. Date	P.O. Number	Ship Via	Shipping Agent	Terms	Our Order No.	Salesperson
04/21/08	GENE MYRACL	THOMPSON TRUCK	KCB-276-04	Net 30 Days	RT-0102591	ANDREW MATHEWS

Items Rented						
Item / Description	Quantity	Rental Term	From / Thru	Unit Price	Total Price	
First return via customer truck						
RT-ECC	1	Misc.	04/21/08	6.00	6.00	
ECC-ENVIRONMNT'L COMPL. CHG	Each		05/05/08			

Total: **531.00**

Westland Construction, Inc.

Invoice

20510 163rd Street
 Basehor, KS 66007
 (913) 724-3191

Date	Invoice #
5/21/2008	1616

Bill To
The City of Basehor 2300 N. 158th Street P.O. Box 406 Basehor, KS 66007

Job Location
163rd St. Liftstation

Description	Quantity	Rate	Amount
Dug leak and determined leak was under the concrete slab. The material was not available due to Protecto 401, which is required for all sewer fittings. A saddle block and flange fitting was installed so portable pump could be installed. After electrician removed wire from generator we had to move a trackhoe in to move concrete slabs and other digging tasks. After collecting all material to repair the leak and to install valves for bypass for future use task was fully completed. All material is ductal iron with mega lug flanges on all fittings as shown on plans. Labor, equipment, and material are included in this invoice. See attached invoices for material and subcontractors.	1	13,138.00	13,138.00
HD Supply - pipe and fittings	1	9,165.58	9,165.58
Rapid Cut - cutting and lifting anchors for concrete slabs	1	1,000.00	1,000.00
Penny's Concrete	1	510.71	510.71
Thank you for your business.		Total	\$23,814.29



Local Service, Nationwide

Branch	Account	Salesperson	Invoice Date	Invoice Number
129	189424	Bob Ewan	5/02/08	7149387

HDSW - GRANDVIEW MO
 Branch - 129
 14021 Botts RD
 Grandview MO 64030
 816/767-1767

Remit to:

INVOICE

HD SUPPLY WATERWORKS, LTD.
 PO BOX 503660
 St Louis, MO

63150-366

Total Amount Due
638.91

Shipped to:

WESTLAND CONSTRUCTION INC
 20510 163RD ST
 BASEHOR KS 66007 6207

013/0341
 04327

CITY OF BASEHOR LIFTSTATION
 20510 163RD ST
 BASEHOR, KS

CUSTOMER JOB- LIFTSTA LIFTSTATION

*Thank You For The Opportunity To Serve You.
 We appreciate your prompt payment.*

Return Top Portion With Payment For Faster Credit

Date Ordered	Date Shipped	Customer PO No.	Job Name	Job No.	Bill of Lading	Shipped Via	Order Number
4/30/08	5/01/08	CHUCK	LIFTSTATION	LIFTSTA		OT/BS	7149387

Product Code	Description	Quantity Ordered	Quantity Shipped	Back-Ordered	Price	Per	Amount
21121M	12 MJ 11-1/4 BEND CP DI C153	2	2		137.14000	EA	274.28
21AMF8121112	12 MEGALUG MJ RESTR. BLK 1112	4	4		68.57000	EA	274.28
AMG112	12" MJ REGULAR GASKET F/DI	4	4		3.88000	EA	15.52
21AMB10740CT	3/4X4 COR-TEN T-HEAD B&N	32	32		.98000	EA	31.36

						Terms	Subtotal
						NET 30	595.44
Freight	Delivery	Handling	Restock	Misc	Tax	Invoice Total	
					43.47	638.91	

THANK YOU FOR YOUR ORDER
 VISIT
 WATERWORKS.HDSUPPLY.COM
 FOR OTHER SERVICES OFFERED

Please pay this amount



HDSW - GRANDVIEW MO
 Branch - 129
 14021 Botts RD
 Grandview MO 64030



Local Service, Nationwide

Branch	Account	Salesperson	Invoice Date	Invoice Number
129	189424	Bob Ewan	4/29/08	7132049

HDSWW - WICHITA KS
 Branch - 489
 8405 Irving St
 Wichita KS 67209
 816/767-1767

Remit to:

INVOICE

HD SUPPLY WATERWORKS, LTD.
 PO BOX 503660
 St Louis, MO

63150-3660

Total Amount Due
130.28

Shipped to:

WESTLAND CONSTRUCTION INC
 20510 163RD ST
 BASEHOR KS 66007 6207

006/0008 02012 CITY OF BASEHOR LIFTSTATION
 20510 163rd STREET
 BASEHOR, KS

CUSTOMER JOB- LIFTSTA LIFTSTATION

*Thank You For The Opportunity To Serve You.
 We appreciate your prompt payment.*

Return Top Portion With Payment For Faster Credit

Date Ordered	Date Shipped	Customer PO No.	Job Name	Job No.	Bill of Lading	Shipped Via	Order Number
4/28/08	4/28/08	CHUCK	LIFTSTATION	LIFTSTA		UPS	7132049

Product Code	Description	Quantity Ordered	Quantity Shipped	Back-Ordered	Price	Per	Amount
24089F	8 FLG 90 BEND C/L DI C110	1	1		121.42000	EA	121.42

					Terms	Subtotal
					NET 30	121.42
Freight	Delivery	Handling	Restock	Misc	Tax	Invoice Total
					8.86	130.28

THANK YOU FOR YOUR ORDER
 VISIT
 WATERWORKS.HDSUPPLY.COM
 FOR OTHER SERVICES OFFERED

Please pay this amount

HDSWW - WICHITA KS
 Branch - 489
 8405 Irving St
 Wichita KS 67209



Local Service, Nationwide

Branch	Account	Salesperson	Invoice Date	Invoice Number
129	189424	Bob Ewan	5/02/08	7161782

HDSWW - GRANDVIEW MO
 Branch - 129
 14021 Botts RD
 Grandview MO 64030
 816/767-1767

Remit to:

INVOICE

HD SUPPLY WATERWORKS, LTD.
 PO BOX 503660
 St Louis, MO

63150-366

Total Amount Due
2,715.53

Shipped to:

WESTLAND CONSTRUCTION INC
 20510 163RD ST
 BASEHOR KS 66007 6207

013/0341
 04327

CITY OF BASEHOR LIFTSTATION
 BASEHOR, KS

CUSTOMER JOB- LIFTSTA LIFTSTATION

*Thank You For The Opportunity To Serve You.
 We appreciate your prompt payment.*

Return Top Portion With Payment For Faster Credit

Date Ordered	Date Shipped	Customer PO No.	Job Name	Job No.	Bill of Lading	Shipped Via	Order Number
5/01/08	4/21/08	CHUCK	LIFTSTATION	LIFTSTA		OUR TRUCK	7161782

Product Code	Description	Quantity Ordered	Quantity Shipped	Back-Ordered	Price	Per	Amount
2112S112ML401	12 MJ L/P SLEEVE P401 DI C153	1	1		231.32000	EA	231.32
011250T401	12 TJ CL50 DIP PROTECTO 401	40	40		44.52000	FT	1,780.80
12S112T	12 MJ L/P SLEEVE CP DI C153	1	1		197.00000	EA	197.00
21AMF8121112	12 MEGALUG MJ RESTR. BLK 1112	4	4		64.00000	EA	256.00
21AMG112	12" MJ REGULAR GASKET F/DI	4	4		N/C	EA	
21AMB10740CT	3/4X4 COR-TEN T-HEAD B&N	32	32		N/C	EA	
24AFGFR12A	12X1/8 FLG FF RR GASKET	1	1		6.50000	EA	6.50
24AFBB0840	7/8X4 BLK HEX HEAD BOLT	12	12		.93000	EA	11.16
24AFHN08H	7/8 HEAVY HEX BLACK NUT	12	12		.55000	EA	6.60

					Terms	Subtotal
					NET 30	2,489.38
Freight	Delivery	Handling	Restock	Misc	Tax	Invoice Total
44.42					181.73	2,715.53

THANK YOU FOR YOUR ORDER
 VISIT
 WATERWORKS.HDSUPPLY.COM
 FOR OTHER SERVICES OFFERED

Please pay this amount



HDSWW - GRANDVIEW MO
 Branch - 129
 14021 Botts RD
 Grandview MO 64030



Local Service, Nationwide

Branch	Account	Salesperson	Invoice Date	Invoice Num
129	189424	Bob Ewan	5/02/08	7161790

HDSWW - GRANDVIEW MO
 Branch - 129
 14021 Botts RD
 Grandview MO 64030
 816/767-1767

Remit to:

HD SUPPLY WATERWORKS, LTD.
 PO BOX 503660
 St Louis, MO

INVOICE

63150-366

Total Amount Due
365.87

Shipped to:

WESTLAND CONSTRUCTION INC
 20510 163RD ST
 BASEHOR KS 66007 6207

013/0341
 04327

CITY OF BASEHOR LIFTSTATION
 BASEHOR, KS

CUSTOMER JOB- LIFTSTA LIFTSTATION

*Thank You For The Opportunity To Serve You.
 We appreciate your prompt payment.*

Return Top Portion With Payment For Faster Credit

Date Ordered	Date Shipped	Customer PO No.	Job Name	Job No.	Bill of Lading	Shipped Via	Order Number
5/01/08	5/01/08	CHUCK	LIFTSTATION	LIFTSTA		CPU	7161790

Product Code	Description	Quantity Ordered	Quantity Shipped	Back-Ordered	Price	Per	Amount
2112AF	12 MJXFLG ADPT C/L CP DI C153	1	1		109.66000	EA	109.66
2112S112ML401	12 MJ L/P SLEEVE P401 DI C153	1	1		231.32000	EA	231.32

					Terms	Subtotal
					NET 30	340.98
Freight	Delivery	Handling	Restock	Misc	Tax	Invoice Total
					24.89	365.87

THANK YOU FOR YOUR ORDER
 VISIT
 WATERWORKS.HDSUPPLY.COM
 FOR OTHER SERVICES OFFERED

Please pay this amount

HDSWW - GRANDVIEW MO
 Branch - 129
 14021 Botts RD
 Grandview MO 64030



Local Service, Nationwide

Branch	Account	Salesperson	Invoice Date	Invoice Number
129	189424	Bob Ewan	5/02/08	7164258

Backordered from: 4/30/08 7132042

Remit to:

HDSWW - GRANDVIEW MO
 Branch - 129
 14021 Botts RD
 Grandview MO 64030

816/767-1767

INVOICE

HD SUPPLY WATERWORKS, LTD.
 PO BOX 503660
 St Louis, MO

63150-3660

Total Amount Due
3,239.92

Shipped to:

WESTLAND CONSTRUCTION INC
 20510 163RD ST
 BASEHOR KS 66007 6207

013/0341
 04327

CITY OF BASEHOR LIFTSTATION
 20510 163rd STREET
 BASEHOR, KS

CUSTOMER JOB- LIFTSTA LIFTSTATION

*Thank You For The Opportunity To Serve You.
 We appreciate your prompt payment.*

Return Top Portion With Payment For Faster Credit

Date Ordered	Date Shipped	Customer PO No.	Job Name	Job No.	Bill of Lading	Shipped Via	Order Number
4/28/08	4/30/08	CHUCK	LIFTSTATION	LIFTSTA		BEST	7164258

Product Code	Description	Quantity Ordered	Quantity Shipped	Back-Ordered	Price	Per	Amount
5708M5908R8A02	HD SUPPLY WATERWORKS PO#-3741616 8 MJ VM PLUG VALVE 5908R/8A02 W/GEAR & 2" OPERATING NUT	1	1		956.10000	EA	956.10
12M5912	12 VAL MJ PLUG VLV 5912R/8C02	1	1		1886.32000	EA	1,886.32

Terms						Subtotal
NET 30						2,842.42
Freight	Delivery	Handling	Restock	Misc	Tax	Invoice Total
190.00					207.50	3,239.92

THANK YOU FOR YOUR ORDER
 VISIT
 WATERWORKS.HDSUPPLY.COM
 FOR OTHER SERVICES OFFERED

Please pay this amount

HDSWW - GRANDVIEW MO
 Branch - 129
 14021 Botts RD
 Grandview MO 64030



Local Service, Nationwide

Branch	Account	Salesperson	Invoice Date	Invoice Number
129	189424	Bob Ewan	5/01/08	7132048

Backordered from: 4/30/08 7132042

Remit to:

HD SUPPLY WATERWORKS, LTD.
PO BOX 503660
St Louis, MO

63150-3660

INVOICE

Total Amount Due
526.60

HDSWW - GRANDVIEW MO
Branch - 129
14021 Botts RD
Grandview MO 64030

816/767-1767

Shipped to:

WESTLAND CONSTRUCTION INC
20510 163RD ST
BASEHOR KS 66007 6207

007/0345 CITY OF BASEHOR LIFTSTATION
02505 20510 163rd STREET
BASEHOR, KS

CUSTOMER JOB- LIFTSTA LIFTSTATION

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We appreciate your prompt payment.*

Return Top Portion With Payment For Faster Credit

Date Ordered	Date Shipped	Customer PO No.	Job Name	Job No.	Bill of Lading	Shipped Via	Order Number
4/28/08	4/28/08	CHUCK	LIFTSTATION	LIFTSTA		BEST	7132048

Product Code	Description	Quantity Ordered	Quantity Shipped	Back-Ordered	Price	Per	Amount
	HD SUPPLY WATERWORKS PO#-3741633						
	HD SUPPLY WATERWORKS PO#-3741616						
2T080M401	12X8 MJ TEE P401 CP DI C153	1	1		418.57000	EA	418.57
5708M5908R8A02	8 MJ VM PLUG VALVE 5908R/8A02 W/GEAR & 2" OPERATING NUT	1		1	956.10000	EA	.00
5712M5912	12 VAL MJ PLUG VLV 5912R/8C02	1		1	1886.32000	EA	.00

					Terms	Subtotal
					NET 30	418.57
Freight	Delivery	Handling	Restock	Misc	Tax	Invoice Total
77.47					30.56	526.60

THANK YOU FOR YOUR ORDER
VISIT
WATERWORKS.HDSUPPLY.COM
FOR OTHER SERVICES OFFERED

Please pay this amount

HDSWW - GRANDVIEW MO
Branch - 129
14021 Botts RD
Grandview MO 64030



Local Service, Nationwide

Branch	Account	Salesperson	Invoice Date	Invoice Number
129	189424	Bob Ewan	4/30/08	7132042

HDSWW - GRANDVIEW MO
 Branch - 129
 14021 Botts RD
 Grandview MO 64030

816/767-1767

Remit to:

HD SUPPLY WATERWORKS, LTD.
 PO BOX 503660
 St Louis, MO

63150-366

INVOICE

Total Amount Due
2,194.80

Shipped to:

WESTLAND CONSTRUCTION INC
 20510 163RD ST
 BASEHOR KS 66007 6207

007/0378
 02552

CITY OF BASEHOR LIFTSTATION
 20510 163rd STREET
 BASEHOR, KS

CUSTOMER JOB- LIFTSTA LIFTSTATION

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 We appreciate your prompt payment.*

Return Top Portion With Payment For Faster Credit

Date Ordered	Date Shipped	Customer PO No.	Job Name	Job No.	Bill of Lading	Shipped Via	Order Number
4/28/08	4/28/08	CHUCK	LIFTSTATION	LIFTSTA		OT/KH	7132042

Product Code	Description	Quantity Ordered	Quantity Shipped	Back-Ordered	Price	Per	Amount
010850T401	8 TJ CL50 DI PIPE PROTECTO 401	20	20		32.26000	FT	645.20
21089M	8 MJ 90 BEND C/L CP DI C153	1	1		86.40000	EA	86.40
08AS13SS	8"X13" ANCHOR COUPLING SWVXSWV	1	1		111.42000	EA	111.42
2508FP0600	8 FLGXPE DI PIPE 6'0" C/L	1	1		413.10000	EA	413.10
2408FBTYLER	8 BLIND FLANGE	1	1		41.42000	EA	41.42
24AFGFR08A	8X1/8 FLG FF RR GASKET	3	3		6.00000	EA	18.00
24AFBS0735304	3/4X3-1/2 HEX HEAD BOLT 304SS	24	24		3.75000	EA	90.00
24AFHN07S304H	3/4 HEAVY HEX NUT 304SS	24	24		1.19000	EA	28.56
21AMF8121112	12 MEGALUG MJ RESTR. BLK 1112	4	4		68.57000	EA	274.28
21AMF8081108	8 MEGALUG MJ RESTR. BLK 1108	7	7		32.85000	EA	229.95
21AMG112	12" MJ REGULAR GASKET F/DI	4	4		3.88000	EA	15.52
21AMG108	8" MJ REGULAR GASKET F/DI	7	7		2.73000	EA	19.11

Terms						Subtotal
Freight	Delivery	Handling	Restock	Misc	Tax	Invoice Total
						CONTINUED

THANK YOU FOR YOUR ORDER
 VISIT
 WATERWORKS.HDSUPPLY.COM
 FOR OTHER SERVICES OFFERED

Please pay this amount



HDSWW - GRANDVIEW MO
 Branch - 129
 14021 Botts RD
 Grandview MO 64030



Local Service, Nationwide

Branch	Account	Salesperson	Invoice Date	Invoice Number
129	189424	Bob Ewan	4/30/08	7132042

HDSWW - GRANDVIEW MO
 Branch - 129
 14021 Botts RD
 Grandview MO 64030

816/767-1767

Remit to:

INVOICE

HD SUPPLY WATERWORKS, LTD.
 PO BOX 503660
 St Louis, MO

63150-366

Total Amount Due
2,194.80

Shipped to:

WESTLAND CONSTRUCTION INC
 20510 163RD ST
 BASEHOR KS 66007 6207

007/0378
 02552

CITY OF BASEHOR LIFTSTATION
 20510 163rd STREET
 BASEHOR, KS

CUSTOMER JOB- LIFTSTA LIFTSTATION

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Date Ordered	Date Shipped	Customer PO No.	Job Name	Job No.	Bill of Lading	Shipped Via	Order Number
4/28/08	4/28/08	CHUCK	LIFTSTATION	LIFTSTA		OT/KH	7132042

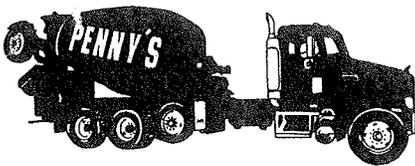
Product Code	Description	Quantity Ordered	Quantity Shipped	Back-Ordered	Price	Per	Amount
21AMB10740CT	3/4X4 COR-TEN T-HEAD B&N	74	74		.98000	EA	72.52

					Terms	Subtotal
					NET 30	2,045.48
Freight	Delivery	Handling	Restock	Misc	Tax	Invoice Total
					149.32	2,194.80

THANK YOU FOR YOUR ORDER
 VISIT
 WATERWORKS.HDSUPPLY.COM
 FOR OTHER SERVICES OFFERED

Please pay this amount

HDSWW - GRANDVIEW MO
 Branch - 129
 14021 Botts RD
 Grandview MO 64030



PENNY'S

CONCRETE, INC.

23400 W. 82ND STREET
SHAWNEE MISSION, KANSAS 66227-2705
OFFICE: (913) 441-8781
FAX: (913) 441-1830

INVOICE

Page 1

Invoice #: 311866
Date: 04/21/2008
Order #: 145
Project #:
PO #:
JOB #:

CONS2

1 LV CO

SHIP TO:
163RD & PARALLEL - BASEHOR

CODE	PRODUCT DESCRIPTION	QTY SHIPPED	PRICE	AMOUNT
SSS-A3023	3000 PSI AÆ	5.00	84.50	\$422.50
CAL1.0	CALCIUM CHLORIDE 1%	5.00	2.50	\$12.50
SLC	SHORT LOAD CHARGE	1.00	50.00	\$50.00
FUEL	FUEL SURCHARGE - 5.30%	1.00	25.71	\$25.71

This invoice includes the following ticket(s):

* 2082235

r choices are many, thanks for choosing Penny's Concrete!



NET 30 DAYS Subtotal: 510.71

ACCOUNTS WITH BALANCES OVER 60 DAYS WILL BE SUBJECT TO CREDIT HOLD. Sales Tax:

Balance: \$510.71

IF THIS DELIVERY IS WITHIN THE STATE OF MISSOURI, \$15.50 PER
Y7 IS FOR DELIVERY OF SAID PRODUCT AND IS NON-TAXABLE. THIS CHANGE WAS EFFECTIVE 6-1-06.

A FINANCE CHARGE SHALL BE IMPOSED ON INVOICES NOT PAID IN ACCORDANCE WITH THE ABOVE TERMS,
AT UP TO 1 1/4% PER MONTH (ANNUAL PERCENTAGE RATE OF 15%) OR THE MAXIMUM RATE ALLOWED BY LAW.



MAILING ADDRESS
P.O. Box 3220 • Shawnee, KS 66203

INVOICE	46196
PAGE	1
DATE	5/10/08
TERMS	Net 30 Days

ACCOUNT NO. COB

SOLD TO CITY OF BASEHOR
P.O. BOX 406
BASEHOR, KS 66007

Ticket	Date	P.O.	Order	Location	Product	Qty	Rate	Amount	Fee Amount	Tax Amount	Total
636301	05/06/08			3	AB-3	17.33	4.85	84.05	0.00	0.00	84.05
636305	05/06/08			3	AB-3	15.53	4.85	75.32	0.00	0.00	75.32
Subtotal						32.86	Ton	\$159.37	\$0.00	\$0.00	\$159.37
636392	05/07/08			3	AB-3	17.15	4.85	83.18	0.00	0.00	83.18
Total						17.15	Ton	\$83.18	\$0.00	\$0.00	\$83.18
Invoice Total						50.01	Ton	\$242.55	\$0.00	\$0.00	\$242.55

Total Invoice ----- > ~~\$242.55~~

PLEASE RETURN ONE COPY
*** WITH YOUR PAYMENT ***

Elite Electric, Inc.

P.O. Box 368
 Basehor, KS 66007
 (913) 724-1645 phone
 (913) 724-3251 fax
 eliteelectrickc.com

Invoice

Rep	Job Type	Date	Invoice #
BD	New Construction	5/13/2008	72631
			Foreman

Builder:
CITY OF BASEHOR PO Box 406 Basehor, KS 66007

Terms	Due Date
Net 30	6/12/2008

Job Address:
Sewer Lift Station 20003 163rd Street Basehor, KS

Description	Quantity	Rate	Amount
Labor -Demolition of existing wiring for lift station -Temporary wiring for lift station		1,960.00	1,960.00
Materials -350 mcm copper -#1 copper -#12 copper -3" PVC and connectors -3" flex PVC -2" PVC and connectors -2" flex PVC -Ground rods and connector -#4 copper ground -#6 copper ground -Thick channel unistrut and clamps -Miscellaneous nuts and bolts -1/2" flex conduit		2,757.52	2,757.52
TOTAL NOW DUE			4,717.52

Total	\$4,717.52
Balance Due	\$4,717.52

***Please reference invoice number on your remittance.

INVOICE

FROM:

Systems Manufacturing, Inc.
PO Box 23039
Overland Park, KS 66283-0039

Richard Vaughn
(913) 660-0496
(866) 297-7760

TO:

City of Basehor
2620 N. 155th Street
Basehor, KS 66007

Gene Myracle
(913) 724-2000
(913) 724-1458

Invoice Number:

V2144

Invoice Date:

5/22/2008

Project:

Basehor WWTP T/M 3904

SHIPPED TO:

Basehor WWTP

P.O Number:

Verbal Gene

Terms:

Net 30

Quantity	Description	Unit Price	Extension
6	Hours on 4/21/2008 Remove LS control wires	95.00	570.00
5	Hours on 5/21/2008 Replace LS control wires and assist with startup	95.00	475.00
52	Miles	0.505	26.26
Total			\$1,071.26

Brandt Trucking

15525 Hollingsworth Rd.
Basehor, KS 66007
(913) 724-1413 Mobile: (913)238-2155

Invoice

DATE	INVOICE NO.
5/27/2008	14574

BILL TO
City of Basehor 2620 N. 155th Basehor Kansas 66007

SHIP TO
lift station 163rd. Per Gene

TERMS
15 days net

DESCRIPTION	QTY	RATE	AMOUNT
Hauling (Bonner)	80.62	4.75	0.00 382.95

<i>Thank you for your business, Roger.</i>	Total	\$382.95
--	--------------	----------

Brandt Trucking

Invoice

15525 Hollingsworth Rd.
 Basehor, KS 66007
 (913) 724-1413 Mobile: (913)238-2155

DATE	INVOICE NO.
5/27/2008	14574

BILL TO
City of Basehor 2620 N. 155th Basehor Kansas 66007

SHIP TO
lift station 163rd. Per Gene

TERMS
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DESCRIPTION	QTY	RATE	AMOUNT
Hauling (Bonner)	80.62	4.75	0.00 382.95

<i>Thank you for your business, Roger.</i>	Total	\$382.95
--	--------------	----------



2620 North 155th Street
PO Box 420
Basehor, Ks 66007

913-724-1370 ext. 30
Fax 913-724-3102
www.basehor.org

Basehor Municipal Court

April 22, 2008

Mayor
City Council
City Administrator

Re: Court Fines

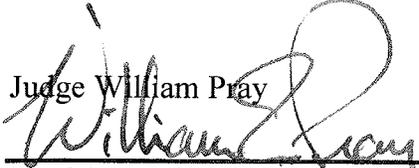
Attached is a revised version of the City of Basehor court fines, you will find the following changes in fines.

1. Miles over: Anyone cited for speeding in a school zone will be charged an additional \$25.50 in court costs.
2. Standard Ordinance Traffic Infractions: Upon request of the Chief of Police, Lloyd Martley, the fines in blue have been reduced by \$20.00. All other fines remain the same.
3. Bond Schedule: Bond amounts in blue have been increased. Bonds for offenses showing second or third have been removed, that is information that cannot be confirmed at the time of arrest.

The changes in the bond and fine schedules are being submitted for council approval.

Respectively,

Judge William Pray


Municipal Court Judge
William E. Pray

City Prosecutor
Michael Mogenson

Municipal Court Clerk
Traci J. Dockery

MILES OVER

12-Mar-08

MPH	FINES	STATE FEE	COURT COST	TOTAL
BASIC SPEED	\$ 80.00	\$ 19.50	\$ 25.50	\$ 125.00
1 to 11	\$ 80.00	\$ 19.50	\$ 25.50	\$ 125.00
12 to 17	\$ 90.00	\$ 19.50	\$ 25.50	\$ 135.00
18 to 22	\$ 100.00	\$ 19.50	\$ 25.50	\$ 145.00
23 to 25	\$ 110.00	\$ 19.50	\$ 25.50	\$ 155.00
26 to 27	\$ 120.00	\$ 19.50	\$ 25.50	\$ 165.00
28	\$ 130.00	\$ 19.50	\$ 25.50	\$ 175.00
29	\$ 140.00	\$ 19.50	\$ 25.50	\$ 185.00
30	\$ 150.00	\$ 19.50	\$ 25.50	\$ 195.00
31	\$ 160.00	\$ 19.50	\$ 25.50	\$ 205.00
32	\$ 170.00	\$ 19.50	\$ 25.50	\$ 215.00
33	\$ 180.00	\$ 19.50	\$ 25.50	\$ 225.00
34	\$ 190.00	\$ 19.50	\$ 25.50	\$ 235.00
35	\$ 200.00	\$ 19.50	\$ 25.50	\$ 245.00
36	\$ 210.00	\$ 19.50	\$ 25.50	\$ 255.00

37 & UP ADD \$10.00 PER MILE OVER

**HIGH SCHOOL STUDENTS IN EXCESS OF 20MPH MUST APPEAR
ANY AMENDMENT OVER 27MPH MUST SPEAK TO CITY PROSECUTOR**

IF IN A SCHOOL ZONE ADD \$25.50 (MAKING COURT COSTS \$51.00)

*ACCORDING TO STATE STATUTE 8-2004 "CONSTRUCTION ZONE FINES DOUBLED"
MUST BE POSTED BY THE SECRETARY OF TRANSPORTATION*

STANDARD ORDINANCE TRAFFIC INFRACTIONS

ALL FINES IN BLUE HAVE BEEN REDUCED BY \$20.00

KSA		Fine	Mvng Viol	Court Fine	Total w/ Court Costs
6	Obedience to Authorized Persons Directing Traffic	\$125.00		\$ 25.50	\$ 150.50
7	Persons Riding Animals or Driving Animal Drawn Vehicles	\$110.00		\$ 25.50	\$ 135.50
12	Obedience to and Required Traffic-Control Device	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00
13	Traffic-Control Signal Legend	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00
14	Pedestrian-Control Signal	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00
15	Flashing Signal	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00
16	Lane-Direction-Control Signals	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00
17	Display of Unauthorized Signs, Signals, or Markings	\$125.00		\$ 25.50	\$ 150.50
18	Interference w/ Official Traffic Control Devices/Railroad Signs-Signals		COURT REQUIRED	COURT REQUIRED	
23	Accident Involving Death or Personal Injuries		COURT REQUIRED	COURT REQUIRED	
24	Accident Involving Damage to Vehicle or Property		COURT REQUIRED	COURT REQUIRED	
25	Duty to Give Information and Render Aid		COURT REQUIRED	COURT REQUIRED	
26	Duty Upon Striking Unattended Vehicle or Other Property		COURT REQUIRED	COURT REQUIRED	
27	Duty to Report Accident		COURT REQUIRED	COURT REQUIRED	
28	False Reports		COURT REQUIRED	COURT REQUIRED	
29	Reckless Driving		COURT REQUIRED	COURT REQUIRED	
30	DUI		COURT REQUIRED	COURT REQUIRED	
30.1	Driving Commercial Motor Vehicle DUI		COURT REQUIRED	COURT REQUIRED	
30.2	Preliminary Breath Test		COURT REQUIRED	COURT REQUIRED	
30.3	Interlock Devices		COURT REQUIRED	COURT REQUIRED	
31	Fleeing or Attempting to Elude a Police Officer		COURT REQUIRED	COURT REQUIRED	
35	Special Speed Limitation on Motor-Drive Cycle	\$125.00	\$ 19.50	\$ 25.50	\$ 170.00
37	Racing on Highways		COURT REQUIRED	COURT REQUIRED	
38	Driving on Right Side of Roadway	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00
39	Passing Vehicles Proceeding in Opposite Directions	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00
40	Overtaking a Vehicle on the Left	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00
41	When Passing on the Right is Permitted	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00
42	Limitations on Over Taking on the Left	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00
43	Further Limitations on Driving on Left of Center of Roadway	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00
44	No-Passing Zone	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00
45	One-Way Roadways and Rotary Traffic Islands	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00
46	Driving on Roadways Laned for Traffic	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00

47	Following Too Close	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00
48	Driving on Divided Highways:Left and U Turns:Controlled-Access Hwy	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00
49	Turning	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00
50	Right/Left U-Turns at Intersections	\$125.00		\$ 25.50	\$ 150.50
51	U-Turns:Where Prohibited	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00
52	Turning on Curve or Crest or r Grade Prohibited	\$125.00		\$ 25.50	\$ 150.50
53	Starting Parked Vehicle	\$125.00		\$ 25.50	\$ 150.50
54	Turning Movements and Required Signals	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00
55	Signals by Hand and Arm or Signal Lamps	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00
56	Methods of Giving Signals	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00
57	Vehicles Approaching or Entering Intersection	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00
58	Vehicle Turning Left	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00
59	Stop Sign and Yield Sign	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00
60	Vehicle Entering Roadway	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00
61	Operation of Vehicles on Approach of Authorized Emergency Veh	\$125.00	\$ 19.50	\$ 25.50	\$ 170.00
61.1	Passing When Near Stationary Authorized Emergency Vehicle	\$125.00	\$ 19.50	\$ 25.50	\$ 170.00
62	Highway Construction and Maintenance	\$125.00	\$ 19.50	\$ 25.50	\$ 170.00
63	Pedestrians:Obedience of Traffic-Control Devices and Traffic Reg.	\$125.00		\$ 25.50	\$ 150.50
64	Pedestrians' Right-of-Way in Crosswalks	\$125.00		\$ 25.50	\$ 150.50
65	Crossing at Other Than Crosswalks:Jay-Walking	\$125.00		\$ 25.50	\$ 150.50
66	Drivers to Exercise Due Care	\$125.00	\$ 19.50	\$ 25.50	\$ 170.00
67	Pedestrians to use Right half of Cross-walks	\$125.00		\$ 25.50	\$ 150.50
68	Pedestrians on Highways	\$125.00		\$ 25.50	\$ 150.50
69	Pesestrians Soliciting Rides or Business	\$125.00		\$ 25.50	\$ 150.50
70	Driving through Safety Zone Prohibited	\$125.00	\$19.50	\$ 25.50	\$ 170.00
71	Pedestrians Right-of-Way on Sidewalks	\$125.00		\$ 25.50	\$ 150.50
72	Pedestrians Yield to Authorized Emergency Vehicles	\$125.00		\$ 25.50	\$ 150.50
73	Blind Person Right-Of-Way	\$125.00		\$ 25.50	\$ 150.50
74	Pedestrian Under the Influence of Alcohol/Drugs				
75	Bridge or Railroad Signals	\$125.00		\$ 25.50	\$ 150.50
76	Obedience to Signal Indication Approach of Train	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00
77	All Vehicles Must Stop at Certain Railroad Grade Crossings	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00
78	Certain Vehicles Must Stop at All Railroad Grade Crossings	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00
79	Moving Heavy Equipment at Railroad Grade Crossing	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00
80	Emerging from Alley or Private Driveway or Building	\$105.00	\$ 19.50	\$ 25.50	\$ 150.00
81	Overtaking and Passing School Bus	\$125.00		\$ 25.50	\$ 150.50
82	Overtaking and Passing Church Bus or Day Care Program Bus	\$125.00		\$ 25.50	\$ 150.50
83	Stopping, Standing, Parking Outside Business/Res Dist	\$75.00		\$ 25.50	\$ 100.50
85	Stopping, Standing, Parking Prohibited in Specific Places	\$75.00		\$ 25.50	\$ 100.50
86	Stopping or Parking on Roadways	\$75.00		\$ 25.50	\$ 100.50

COURT REQUIRED

174	Horns and Warning Devices	\$50.00	\$	25.50	\$	75.50
175	Noise Prevention: Mufflers	\$50.00	\$	25.50	\$	75.50
175.1	Compression Release Engine Braking System	\$50.00	\$	25.50	\$	75.50
176	Mirrors	\$50.00	\$	25.50	\$	75.50
177	Windshields Must Be Unobstructed and Equipped With Wipers: Eye Protection	\$50.00	\$	25.50	\$	75.50
178	Restrictions to Tire Equipment	\$50.00	\$	25.50	\$	75.50
179	Spilling Loads on Highways Prohibited	\$50.00	\$	25.50	\$	75.50
180	Trailers and Towed Vehicles: Drawbar Connections and Safety Hitch	\$50.00	\$	25.50	\$	75.50
181	One-Way Glass and Sun Screening Devices	\$50.00	\$	25.50	\$	75.50
182	Child Passenger Safety Restraining System					
COURT REQUIRED APPEARANCE-NOTIFY DRIVER FINES MAY DISMISSED OF PROOF OF CAR SAFETY SEAT PURCHASE						
182.1	Seat Belts Required					
182.1	Seat Belts Required					
182.2	Unlawful Riding on Vehicles: Persons under 14 yrs of Age	\$150.00	\$	25.50	\$	175.50
183	Head Lamps	\$50.00	\$	25.50	\$	75.50
184	Tail Lamps	\$50.00	\$	25.50	\$	75.50
185	Reflectors	\$50.00	\$	25.50	\$	75.50
186	Stop Lamps	\$50.00	\$	25.50	\$	75.50
187	Multiple-Beam Road-Lighting Equipment	\$50.00	\$	25.50	\$	75.50
188	Lighting Equipment for Motor-Driven Cycles	\$50.00	\$	25.50	\$	75.50
189	Brake Equipment Required	\$50.00	\$	25.50	\$	75.50
190	Performance Ability of Brakes	\$50.00	\$	25.50	\$	75.50
191	Other Equipment	\$50.00	\$	25.50	\$	75.50
192	Driver's License	\$125.00	\$	25.50	\$	150.50
193	Drivers License in Possession	\$50.00	\$	25.50	\$	75.50
194	Driving While License Canceled, Suspended or Revoked					
195	Driving in Violation of Restrictions					
196	Unauthorized Operator					
197	Unauthorized Minor					
198	Vehicle License: Illegal Tag	\$50.00	\$	25.50	\$	75.50
199	Unlawful Use of License					
200	Motor Vehicle Liability Insurance					
202	Parties to a Violation					
203	Offenses by Persons Owning or Controlling Vehicle					

*****ALL VIOLATIONS TO CITY ORDINANCES ARE COURT REQUIRED*****

CRUELTY TO ANIMALS				1,000.00
DAMAGING SEWERS				1,000.00
DEFACING IDENTIFICATION MARKS OF A FIREARM				1,500.00
DENIAL OF CIVIL RIGHTS				1,000.00
DISORDERLY CONDUCT				1,000.00
DRAWING A WEAPON UPON ANOTHER				2,000.00
EAVESDROPPING				750.00
ELECTIONEERING				500.00
ENDANGERING A CHILD	\$ 1,500.00	\$	500.00	2,000.00
EQUITY SKIMMING				500.00
ESCAPE FROM CUSTODY				2,000.00
FAILURE TO PLACE OR MAINTAIN A SMOKE DETECTOR				250.00
FALSE IMPERSONATION				500.00
FALSE SIGNING OF PETITION				500.00
FALSELY REPORTING AN OFFENSE				1,000.00
FURNISHING ALCOHOLIC LIQUOR CEREAL BEVERAGE TO A MINOR				1,000.00
GAMBLING				500.00
GIVING A FALSE ALARM				1,000.00
GIVING A WORTHLESS CHECK				500.00
HARASSMENT BY TELEFACSIMILE COMMUNICATION	\$ 500.00	\$	250.00	750.00
HARASSMENT BY TELEPHONE	\$ 500.00	\$	250.00	750.00
HARBORING A VICIOUS DOG		(MUST IMPOUND DOG/OWNERS E		250.00
INTERFERENCE WITH POLICE DOGS	\$ 1,000.00	\$	1,000.00	2,000.00
INTERFERENCE; ADMINISTRATION OF JUSTICE	\$ 1,000.00	\$	1,000.00	2,000.00
INTERFERENCE; CONDUCT, PUBLIC BUSINESS IN PUBLIC BUILDING	\$ 500.00	\$	500.00	1,000.00
LEW, LASCIVIOUS BEHAVIOR	\$ 1,500.00	\$	500.00	2,000.00
LITTERING				250.00
LIQUOR OR CEREAL MALT BEVERAGE BY A MINOR				1,000.00
MAINTAINING A PUBLIC NUISANCE				500.00
MATERIAL HARMFUL TO MINORS				500.00
MISTREATMENT OF CONFINED PERSON				1,500.00
MOLOTOV COCKTAIL	\$ 500.00	\$	500.00	1,000.00

	THEFT; LOST OR MISLAID PROPERTY	\$	500.00	\$	500.00	1,000.00
	THEFT OF SERVICES	\$	500.00	\$	500.00	1,000.00
	THEFT; MOTORFUEL	\$	500.00	\$	500.00	1,000.00
	THROWING OBJECTS					1,500.00
	TRESPASSING ON RAILROAD PROPERTY					500.00
	UNLAWFUL ADMINISTRATION OF A SUBSTANCE					1,500.00
	UNLAWFUL AIDING, ABETTING	\$	250.00	\$	500.00	750.00
	UNLAWFUL ASSEMBLY	\$	500.00	\$	500.00	1,000.00
	UNLAWFUL DEPOSITS IN SEWERS	\$	500.00	\$	1,000.00	1,500.00
	UNLAWFUL DISCHARGE OF FIREARMS	\$	500.00	\$	500.00	1,000.00
	UNLAWFUL FAILURE TO REPORT A WOUND					1,000.00
	UNLAWFUL INTERFERENCE W/FIREFIGHTER					1,000.00
	UNLAWFUL MANUFACTURE OR DISPOSAL OF FALSE TOKENS					500.00
	UNLAWFUL POSTING OF POLITICAL PICTURES AND POLITICAL ADVERTISEMENTS					500.00
	UNLAWFUL RESTRAINT					1,500.00
	VIOLATION OF PROTECTIVE ORDER					1,500.00
	WATERCRAFT; LIFESAVING DEVICE					250.00
	WITHHOLDING OF PUBLIC PROPERTY					500.00
	BONDS FOR TRAFFIC REQUIRED APPEARANCES					
	ACCIDENT INVOLVING DEATH					2,000.00
	ACCIDENT INVOLVING INJURY	\$	500.00	\$	500.00	1,000.00
	ATTEMPT TO ELUDE	\$	1,000.00	\$	500.00	1,500.00
	DRAG RACING	\$	350.00	\$	150.00	500.00
	DUI/DRUGS 1ST OFFENSE	\$	250.00	\$	250.00	500.00
	DUI/DRUGS 2ND OFFENSE					500.00
	DUI/DRUGS 3RG OFFENSE					1,000.00

	FAILURE TO REPORT ACCIDENT	\$	160.00	\$	90.00	250.00
	ILLEGAL TAGS					250.00
	NO DRIVERS LICENSE					250.00
	NO INSURANCE					300.00
	RECKLESS DRIVING	\$	350.00	\$	150.00	500.00
	SUSPENDED DRIVERS LICENSE	\$	250.00	\$	250.00	500.00
	TRANSPORTING OPEN CONTAINER					250.00

EXPERIENCE RESUME:

John R. Dockendorff
4904 Clubhouse Dr
Basehor, KS 66007
(913) 538-5226

COMMERCIAL FLYING: Trans World Airlines (25 Yrs) flew CV880, B707, B727, DC9, MD80, and L1011 in US and International service. Instructed new pilots in simulator and aircraft and taught new hire flight attendants aircraft safety and emergency procedures. Retired Oct 1992 under early retirement option.

FAA RATINGS: Airline Transport Pilot, Commercial, Flight Instructor, Flight Engineer. First Class Medical.

MILITARY FLYING: Single and Multi-engine Jet and Reciprocating engine airplanes in United States Air Force, Air National Guard and Air Force Reserve. Aircraft Commander on T-33, T-39(Sabreliner), B-52, KC-97, KC-135 and KC-10. Instructed new pilots on T-39, B-52 and KC-135.

FLYING TIME: Approx. 12,000 hours in 65 different makes and models of aircraft from Piper Cubs to B747. Approx. 4,000 hours military and 8,000 hours commercial. Over 90% heavy jet. No accidents, incidents, or violations in over 34 years of flying in North America, Europe, Asia and the Middle East.

MILITARY STATUS: Retired from USAF Reserve in 1989 with 30 Years Commissioned service. Retired as Vice Commander 434th Air Refueling Wing with the rank of Colonel. Prior Command experience included Aircraft Commander, Flight Commander, Squadron Commander, and Chief of Staff for Air in a state National Guard Headquarters.

WORK/STAFF EXPERIENCE: Numerous command and staff assignments including HQ Strategic Air Command (SAC) project officer for advanced satellite communications including the conceptual phase of the now rapidly expanding Global Positioning System (GPS). Worked on military applications of manned space programs such as Gemini and Apollo. After leaving active duty was civilian project manager on contracts for military communications and airborne command and control systems for Electronic Communications Inc., St. Petersburg, Florida. Work included marketing, customer liaison, writing proposals and test plans, and managing teams of systems engineers. Served as V.P. Sales for a Cessna dealership and fixed base airport operator during an airline furlough. Managed and operated a small trucking company during another furlough. Owned and managed a small farm and new home subdivision development between 1978 and the present. Skills include self-taught Personal Computer literacy. ***Since retirement I manage my farm and occasionally drive an "18 wheeler"---mostly as a hobby.***

FORMAL EDUCATION: BS Mech. Engineering, Iowa U.; MBA, Auburn U.

PROFESSIONAL STAFF SCHOOLS: USAF Squadron Officer School, Air Command and Staff College, National Security Management (Air War College).

CAREER GOALS: A position in the aerospace industry in flying, sales, engineering, customer liaison, teaching, or a related field in order to best use my broad experience. (This was before I retired. Now every day is Saturday and I love it. Wife and I travel 3-5 months each year in our motor home towing a pickup hauling a motorcycle.)

FAMILY INFORMATION: Wife Nancy and I have been married since 1959 and have lived in rural Leavenworth County since 1978, but only in Basehor since 2006. We raised two daughters who are both KU graduates in Nursing. Jamie is married with three sons and lives in Overland Park. Janet is married with a daughter and a son and lives in rural Leavenworth. We are proud to say that all five grandkids are honor students in accelerated classes and Jamie's oldest son just received an award for straight A's for sixth, seventh, and eighth grades in one of the highly regarded Blue Valley Junior High Schools. He will have over 400 in his freshman class next year. All five kids seem on the right track to success in both academics and extra-curricular activities. We are truly blessed.