

# Agenda

## Basehor City Council Work Session

July 1, 2013 7:00 p.m.  
Basehor City Hall



1. Debris dumping at City Park – Ordinance No. 629
2. Indigent Defense Compensation Amendment – Ordinance No. 630
3. 2014 Preliminary Budget Review

*Per K.S.A. 75-438 the City Council Meeting agenda is available for review at Basehor City Hall, 2620 North 155<sup>th</sup>*

City of Basehor  
Agenda Item Cover Sheet

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Agenda Item No. 1

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**Topic:** Dumping grass, brush and tree limbs at City Park

**Action Requested:** Approve ordinance 2013-629

**Narrative:** The City currently allows for the dumping of grass, brush and tree limbs in a designated area of City Park. However, staff has recently noticed that people are dumping all kinds of debris including building material and other waste. Some of the items are being dumped by individuals and companies outside of the Basehor area. Ordinance 629 states what can be dumped at City Park and that this privilege is offered only to Basehor residents and what the fine will be if cited for violation of the ordinance.

**Presented by:** Lloyd Martley, Chief of Police  
Gene Myracle, City Superintendent

**Administration Recommendation:** Approve ordinance 629

**Committee Recommendation:** N/A

**Attachments:** Ordinance 2013-629

**Projector needed for this item?**

No

ORDINANCE NO. 2013-629

AN ORDINANCE ENACTING A NEW ARTICLE 9 OF CHAPTER VIII, ENTITLED "LITTERING" OF THE CITY CODE OF THE CITY OF BASEHOR, LEAVENWORTH COUNTY, KANSAS.

WHEREAS, after due consideration, the City Council of the City of Basehor desires to amend the City Code of the City of Basehor, Kansas by adding a new Article 9 of Chapter VIII, entitled "Littering".

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BASEHOR, KANSAS AS FOLLOWS:

Section 1. That Chapter VIII, Article 9 of the City Code of the City of Basehor, Kansas, shall be added to read as follows:

8-901 LITTERING. (a) Littering is dumping, throwing, placing, depositing or leaving, or causing to be dumped, thrown, deposited or left any refuse of any kind or any object or substance which tends to pollute, mar or deface, into, upon or about:

1. Any public street, highway, alley, road, right-of-way, park or other public place, or any lake, stream, watercourse, or any other body of water except by direction of some public officer or employee authorized by law to direct or permit such acts; or
2. Any private property without the consent of the owner or occupant of such property.

(b) Littering is a misdemeanor punishable by a fine of not less than One Hundred Dollars (\$100.00) nor more than Five Hundred Dollars (\$500.00).

(c) In addition to the fines in subsection (b), a person convicted of littering shall be required to pick up litter for a time prescribed by and at a place within the jurisdiction of the court.

8-902 DUMPING. (a) Dumping of grass, trees and brush shall be allowed for City residents in designated areas of the City park.

(b) Dumping by non-city residents or in areas other than designated areas in the City park shall be punishable as littering under 8-901 (b) and 8-901 (c).

Section 2. That all ordinances or parts of ordinances in conflict with the provisions of the ordinance shall be and are hereby repealed.

Section 3. That this ordinance shall take effect and be in force from and after its publication in the official city newspaper.

PASSED by the Governing Body this \_\_\_\_ day of July, 2013.

APPROVED by the Mayor this \_\_\_\_ day of July, 2013.

[SEAL]

\_\_\_\_\_  
David K. Breuer, Mayor

ATTEST:

\_\_\_\_\_  
Corey Swisher, City Clerk

APPROVED AS TO FORM:

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Shannon M. Marcano, City Attorney

City of Basehor  
Agenda Item Cover Sheet

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Agenda Item No. 2

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**Topic:** Indigent Defense Compensation

**Action Requested:** Approved amendment ordinance 2013-630

**Narrative:** Ordinance 492 covers the municipal court procedures for indigent defendants. Section (L) shows that the court appointed attorney is compensated at a rate of \$300.00 dollars a month. This amount was changed to \$400.00 dollars a month by council approval and ordinance 2013-630 amends the current ordinance to reflect the correct amount of compensation.

**Presented by:** Lloyd Martley, Chief of Police

**Administration Recommendation:** Approve ordinance 2013-630

**Committee Recommendation:** N/A

**Attachments:** Ord. 492, Ord. 630

**Projector needed for this item?**

No

ORDINANCE NO. 2013-630

AN ORDINANCE AMENDING SECTION 9-113, ENTITLED "INDIGENT DEFENSE" OF THE CITY CODE OF THE CITY OF BASEHOR, LEAVENWORTH COUNTY, KANSAS.

WHEREAS, after due consideration, the City Council of the City of Basehor desires to update the City Code of the City of Basehor, Kansas by amending Section 9-113, entitled "Indigent Defense".

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BASEHOR, KANSAS AS FOLLOWS:

Section 1. That Section 9-113(l) of the City Code of the City of Basehor, Kansas, shall be amended to read as follows by deleting the stricken text, and adding the underlined text:

9-113 INDIGENT DEFENSE. The Municipal Judge shall have the authority to appoint an attorney for Indigent Defendants in accordance with the United States and the State of Kansas Constitutions. Before such an appointment, the Municipal Judge shall make a finding of Indigence in accordance with the standards established by the Kansas Supreme Court for the appointment of an attorney.

(l) The City Treasurer shall create an Indigent fund in which to accumulate funds to pay to attorneys appointed pursuant to this provision. The City Treasurer shall transfer the sum of ~~Three Hundred Dollars (\$300.00)~~ Four Hundred Dollars (\$400.00) per month into said fund to provide for payment pursuant to this provision.

Section 2. That all ordinances or parts of ordinances in conflict with the provisions of the ordinance shall be and are hereby repealed.

Section 3. That this ordinance shall take effect and be in force from and after its publication in the official city newspaper.

PASSED by the Governing Body this \_\_\_ day of July, 2013.

APPROVED by the Mayor this \_\_\_ day of July, 2013.

[SEAL]

\_\_\_\_\_  
David K. Breuer, Mayor

ATTEST:

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Corey Swisher, City Clerk

APPROVED AS TO FORM:

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Shannon M. Marciano, City Attorney

11-16-06  
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(Published in *Basehor Sentinel* May 11, 2006)

**ORDINANCE NO. 492**

**AN ORDINANCE CREATING A MUNICIPAL COURT PROCEDURE FOR  
INDIGENT DEFENDANTS**

**WHEREAS**, K.S.A. 12-4405 requires the Judge of the Basehor Municipal Court to appoint legal counsel to a Basehor Municipal Court Defendant when it appears to the Judge that if the accused person is found guilty of the alleged offense that he or she may be deprived of his or her liberty and if the accused person is not financially able to employ counsel then the Municipal Judge shall appoint an attorney to represent the accused person; and

**WHEREAS**, the City of Basehor, Kansas, does not currently have a Municipal Policy establishing a fund to pay for the legal fees incurred under such process; and

**WHEREAS**, the City of Basehor does not have a formal Policy in terms of the procedure to appoint legal counsel to represent such Indigent Defendants; and

**WHEREAS**, it is in the best interest in the City of Basehor to establish a formal procedure by Ordinance for the appointment of legal counsel to represent Indigent Defendants and to establish the amount of fees to be paid on behalf of such Indigent Defendants.

**BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF BASEHOR,  
KANSAS;**

**Section 1:** The Municipal Judge shall have the authority to appoint an attorney for Indigent Defendants in accordance with the United States and the State of Kansas Constitutions. Before such an appointment, the Municipal Judge shall make a finding of Indigence in accordance with the standards established by the Kansas Supreme Court for the appointment of an attorney.

(a) The Municipal Judge shall prepare and file in the office of the clerk of the Municipal Court a list of attorneys who are eligible for assignment to represent Indigent persons accused of municipal offenses.

(b) In all cases pending before the Municipal Court in which the defendant is subject to a sentence of a term of incarceration, the Municipal Judge presiding at the Defendant's first appearance shall advise the Defendant, if he or she appears without counsel, that he or she is entitled to counsel unless Defendant waives such entitlement, and that counsel will be appointed to represent the Defendant if it is determined that the Defendant is not financially able to employ an attorney.

- (c) If it is determined that the Defendant is not able to employ counsel the Court shall appoint an attorney, unless the Defendant waives his or her right to counsel, from the list provided or at the option of the Court, may appoint counsel as provided for in subsection (k) hereof.
- (d) If, after the attorney's appointment, the attorney learns that the Defendant has funds or other resources sufficient to enable the Defendant to employ counsel, or that the City Attorney has filed a written determination with the Court that a sentence of incarceration will not be sought should the Defendant be found guilty of the pending charge or charges, as provided herein, the attorney shall so advise the Court and ask permission to withdraw from the case or to be permitted to accept the compensation from the Defendant for services.
- (e) When any Defendant who is entitled to have the assistance of counsel claims to be financially unable to employ counsel, the Court shall require that the Defendant file an Affidavit containing such information and in the form adopted by the Judge. The Court may interrogate the Defendant under oath as to the contents of the Affidavit; may require the Defendant to produce evidence upon the issue of the Defendant's financial condition; and may require the City attorney, a city law enforcement officer or other municipal Court employee to investigate and report upon the financial condition of the Defendant.
- (f) Upon the basis of the information provided for by subsection (e) of this section, the Court shall determine whether the Defendant is financially unable to employ counsel. In making such determination, the Court shall consider the Defendant's assets and income; the amount needed to support the Defendant and the Defendant's immediate family; the anticipated cost of effective representation by employed counsel and any property conveyed by the Defendant without adequate monetary consideration after commission of the alleged offense. If the Defendant's assets and income are not sufficient to cover the anticipated costs of making effective representation by employed counsel taking into account the nature of the proceedings, the Defendant shall be determined indigent in full or in part and the Court shall appoint an attorney as provided in subsection (c) of this section. If the Court determines that the Defendant is financially able to employ counsel, or that the City Attorney has filed a written determination with the Court that a sentence of incarceration will not be sought should the Defendant be found guilty of the pending charge or charges, as provided herein, the Court shall so advise the Defendant and shall give the Defendant a reasonable opportunity to employ an attorney of the Defendant's own choosing.
- (g) The Court shall inform the Defendant for whom counsel is appointed that the amount expended by the City in providing counsel and other defense services may be entered as a Judgment against the Defendant if the Defendant is convicted and found to be financially able to pay the amount, and that an action to recover such amount may be brought against any person to whom the Defendant may have transferred or conveyed any of the Defendant's property without adequate monetary consideration after the date of the commission of the alleged crime. A determination by the Court that the Defendant is financially unable to employ counsel or pay other costs or the Defendant's defense may

preclude a recovery from the Defendant but may not preclude recovery from any person to whom the Defendant may have transferred any property without adequate monetary consideration after the date of the commission of the alleged crime.

(h) The determination that a Defendant is indigent shall be subject to review at any time by the Court.

(i) An attorney who performs services as provided in this section shall be entitled to compensation at the conclusion of such services. Claims for compensations shall be certified by the claimant and shall be reviewed and approved by the Judge of the Municipal Court before whom the services were performed. Each claim shall be supported by a written statement specifying in detail the time expended, the services rendered, the expenses incurred, and any other compensation or reimbursement received. Upon review and approval by the Judge of the Municipal Court, each claim for compensation shall be submitted to the Clerk of the Municipal Court, who shall then submit to the City Council for payment.

(j) A fee schedule is established for the determination of the amount of compensation to be paid to Court-Appointed counsel in Municipal Court; the fee schedule shall be as follows:

- (1) \$100.00 for a case in which the Defendant obtains diversion or enters a plea to any charge;
- (2) \$150.00 for a case in which the Defendant's case is tried to the Court;
- (3) \$250.00 for a case in which a guilty finding is appealed to the District Court and tried.

(k) In lieu of appointing an attorney from a list of attorneys as provided for in subsection (c) and compensating such appointed attorney as provided for above, the Court may contract with an eligible attorney or attorneys to provide a defense for all Defendants in Municipal Court who are determined to be Indigent and where no conflict exists which would preclude representation by an attorney or attorneys. Any contract entered into by the Court for purposes of providing counsel to Indigent Defendants shall be subject to budget limitations as established by the governing body of the City. Selection of attorneys to represent Indigent Defendants by contract shall be made in a manner that complies with City Administrative Provisions.

(l) The City Treasurer shall create an Indigent fund in which to accumulate funds to pay to attorneys appointed pursuant to this Ordinance. The City Treasurer shall transfer the sum of Three Hundred Dollars (\$300.00) per month into said fund to provide for payment pursuant to this Ordinance.

Passed by the Governing Body this 1st day of May, 2006.

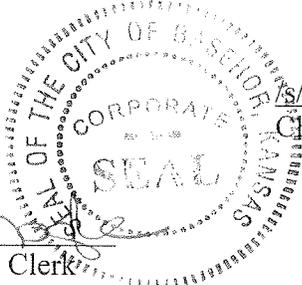


Chris Garcia, Mayor

Attest:



Mary Ann Mogle, City Clerk





# The City of Basehor

**Date:** June 27, 2013

**To:** Basehor Mayor & City Council  
Lloyd Martley, Interim City Administrator

**From:** Corey Swisher, City Clerk/Finance Director

**Re:** 2014 Preliminary Operating Budget Introduction and Discussion

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## **Background:**

The Basehor City Council will be asked to approve the 2014 Budget on August 5, 2013. As such it is appropriate to begin the budget review process. Council is currently being asked to review, familiarize and evaluate the City's various funds, revenue sources, expenditures and trends.

## **City Council Priorities:**

The Governing Body and City staff conducted a planning retreat early in April of 2013. The following assumptions and priorities were identified and directed to be incorporated into the preliminary 2014 Budget:

- Construct a sound budget using conservative revenue estimates.
- Control expenses and maintain or lower the level mill levy.
- Maintain and enhance the quality public safety services.
- Promote economic development within the City.
- Continue infrastructure maintenance and improvements which will preserve and enhance property values.
- Continue to provide fair compensation and benefits to City staff.

The budget process begins by forecasting revenues expected to be received in the upcoming fiscal year. By estimating the amount of money coming in, the City knows what it has to work with. After revenues have been projected, decisions about expenditures can be made. The City currently finds itself in a very strong financial position. Revenues are predominantly exceeding expectations and cash balances remain very healthy.

The preliminary budget is based on a 29.171 mill levy. This is approximately .23% less than the 2013 levy which will require \$8,400 less in ad valorem property tax compared to the prior year. The City's current levy was reduced .255% from 2012. It is very encouraging that the City is in a position to continue to reduce the mill levy for the third year in a row. The Preliminary 2014, Budget continues to make investments in transportation and sewer system infrastructure as well as public facilities and the community in general. The City will once again continue the annual pavement management plan. Approximately seven (7) miles or 15% of the City's streets will be resurfaced. In regard to the City's

sewer system infrastructure, \$100,000 of remediation is budgeted each year. Recommendations have also been made to construct another large shelter at City Park in order to meet the facility demand of Basehor residents. Improvements will continue to be made to the irrigation infrastructure at the Field of Dreams. Council has also included the continuation of Care Council funding in the proposed budget. The City will also continue to utilize the City's Consolidated Highway and Kansas Department of Transportation Corridor Funds to finalize the extension of Wolf Creek Parkway and improvements at the intersections of the 24/40 Highway at 155<sup>th</sup> and 158<sup>th</sup>. The addition of a Waste Water Operator is being recommended. The initial annual cost of this full-time City staff member would amount to \$43,782 with benefits. All costs associated with this position would be incurred in the Sewer Fund and are not included in the preliminary budget document.

### **Current Cash and Revenue Positions:**

#### **Cash Balances:**

The City's 2013 beginning Fund cash balances continue to be very encouraging. The General Fund's 2013, beginning cash balance is the equivalent of 29% of anticipated expenditures whereas that number in 2012 was 15% and in 2011, nine percent. Entering the budgeting process all of the City's Funds maintain healthy balances. It is critical that adequate fund balance reserves are kept to meet unexpected operating or capital demands and to cover any unanticipated revenue shortfalls. *(Please see attached 2012 Independent External Audit Management Discussion and Analysis.)*

#### **Ad Valorem Tax:**

For the first time in three years the City has experienced a slight increase in valuation. The preliminary 2014 valuation rose ½% from the current year's valuation. If the City's mill levy were to remain exactly the same in 2014, approximately \$6,500 more in ad valorem property tax would be generated. The City continues to grow at one of the fastest rates in the Kansas City metropolitan area.

#### **Sales and Use Tax:**

The City's sales tax collections continue to remain very strong. Collections are currently tracking 3.9% percent ahead of the amount collected last year. If collections continue on the current pace approximately \$24,000 more could be in collected in 2013 than in 2012. The City is required to use 50% of all sales tax collections for infrastructure. As such fifty percent of sales tax collections are receipted into the General Fund and the other 50% is distributed between the Consolidated Highway and the Capital Improvements Funds.

The Wolf Creek Parkway Transportation Development District has an independent sales tax. Approximately \$10,000 has been collected year-to-date. This .75% additional sales tax is used to offset the construction costs and debt service for Wolf Creek Parkway. This tax was originally forecast to offset the costs for the entire project. That scenario has yet to come to fruition as the City will continue to retire approximately \$70,000 in debt service per year. However, current and future TDD collections have ended the City's complete reliance on strictly ad valorem tax to service this debt. *(Please see attached sales tax collections information sheet.)*

#### **Franchise Fees:**

Franchise fee collection is tracking normally year-to-date. No significant budget variances are anticipated. Municipalities in Kansas receive franchise fees or payments from privately owned

utilities (electric, natural gas, cable/broadband, etc.) operating within the city limits. Franchise fees can be considered rent for the use of the City's right-of-way. It is common for cities to receive between two and five percent of utility gross receipts. Franchise Fees will account for approximately ten percent of General Fund revenue in 2014.

**Court Fines:**

Municipal court fines will account for approximately ten percent of General Fund revenue in 2014.

**Budget Format and Fund Explanations:**

The use of fund accounting is one of the major differences between governmental and commercial accounting. It requires separate record keeping for each individual fund. Each fund operates as a self-contained entity with its own revenue sources, expenses, assets, liabilities and fund balance. Even though the actual cash is contained in one bank account, "separate accounting" is kept of all funds.

According to state law, the budget must be balanced for each fund. The final budget adopted by the City Council must be a balanced budget, where total resources equal total obligations. The State Budget Law prohibits a budget which projects spending in excess of available resources. Budget law further prohibits unappropriated balances in funds supported by general tax levies.

Separate funds are maintained for specific purposes and projects in accordance with state law, the State Division of Accounts and Reports, Department of Administration, bond covenants, tax levies, commitments for grants and ordinances and resolutions passed by the City Council.

**General Fund:**

The General Fund is the primary operating fund for any city as it is available for any legally authorized purpose except those required to be accounted for in another fund. The General Fund's primary revenue source is ad valorem property tax. This is a general tax on all real and personal property not exempt from taxation by law. It is sometimes called an "ad valorem" tax, meaning that the tax is based on the value of the property. The General Fund is separated in several Departments:

**Governing Body Department:**

The Governing Body Department primarily accounts for elected officials salaries and minimal day to day expenses. The Capital & Operating line item accounts for funds intended for the use of budget stabilization and potential development opportunities that may be realized throughout the year.

**City Administrator Department:**

This Department accounts for the salary and day to day operating expenses for the City Administrator. The Department is composed of one employee. A \$7,500 Assistant City Administrator stipend is included in personnel service line item. The Contingency line item is budgeted for unexpected expenses that occur throughout the year with no ability to budget for them.

**City Clerk/Finance Department:**

The City Clerk/Finance Department is used to account for many required city-wide expenses along with the salaries of the three full-time and one part-time employee.

**Human Resources Department:**

The Human Resources Department is utilized to account for city-wide employee related expenses.

**Street Department:**

The City's Street Department is responsible for maintaining approximately 43 miles of roadway.

**Police Department:**

The Basehor Police Department coordinates public safety efforts throughout the City.

**City Facilities Department:**

This Department is utilized to account for City facility utility expenses and required services that benefit the City as a whole.

**Parks & Recreation Department:**

This department is predominantly used to fund Field of Dreams youth athletic programming rebates. The Part-Time personnel line item is utilized to account for temporary summer help who assists in the maintenance of City parks throughout the summer during their heaviest usage.

**Planning & Zoning Department:**

The Department is utilized to account for the salaries of two employees and the cost associated with providing engineering, various inspections and code enforcement throughout the City. The Professional Services line item will account for required professional services which are beyond the scope or time constraints of the Department.

**Miscellaneous Department:**

This Department is primarily utilized to account for a transfer from the General Fund to the Municipal Equipment Reserve Fund. This transfer is dictated by a city-wide equipment depreciation and replacement schedule.

**Bond & Interest Fund:**

The Bond & Interest Fund is used to account for the payment of interest and principal on long term general obligation debts. This fund's primary revenue sources are special assessments and ad valorem property tax.

**Employee Benefit Fund:**

KSA 12-16,102 authorizes the establishment of an employee benefit fund. This Fund is utilized to account for employee benefit and is supported by ad valorem property tax.

**Consolidated Highway Fund:**

The Consolidated Highway Fund is used for street maintenance and repair, the pavement management plan, as well as salt and sand. Sales tax and gas tax are the primary resources for the fund. The gas tax is derived from a state tax on motor vehicle fuel and special fuel sales. The tax is apportioned to the County and cities based on statutory formulas. The cities portion is determined on a per capita basis. This Fund is used to pay for the annual pavement improvement program and will be used to provide matching resources for the City's three KDOT reimbursement programs.

**Special Park and Recreation Fund:**

This Fund is used to account for parks and recreation expenditures funded from the State liquor tax receipts and City Parkland fees. The State levies a 10% surtax on the sale of all alcoholic beverages sold by any club, caterer, or drinking establishment. 70% of the taxes paid within City limits are returned to the respective cities & must be divided between the General and Special Parks & Recreation Funds. This fund is dedicated for the purchase, establishment, maintenance or expansion of park and recreational services, programs, and facilities. This Fund has been the primary resource for the recent Field of Dreams Improvements.

**Capital Improvement Fund:**

This Fund is used to account for resources that are used for acquiring or significantly improving capital facilities (roads, sidewalks, buildings, etc.). This Fund is anticipated to serve as the resource for the purchase or construction of a new Basehor Municipal Building (City Hall).

**Cedar Lake Maintenance Fund:**

The Cedar Lake Maintenance Fund is to be used for expenses related to ongoing sewer operations in the Cedar Lake Estates sewer district. Property owners in the district pay special assessments to provide resources for the Fund.

**Leavenworth County Sewer District No. 3 Maintenance Fund:**

The Sewer District #3 Maintenance Fund is to be used for expenses related to maintenance in the sewer district. This was a new fund in 2012 as the City was required to absorb this district from Leavenworth County as part of a Kansas Department of Health & Environment (KDHE) mandated connection project. Property owners in the district pay special assessments to provide resources for the Fund.

**Municipal Equipment Replacement Fund (MERF):**

Kansas statutes provide that any Governing Body of any city may provide, by adoption of an Ordinance, for a Municipal Equipment Reserve Fund to finance the acquisition of equipment. Moneys may be budgeted and transferred to such fund from any source which may be lawfully utilized for such purposes, including equipment use charges on the various departments and agencies of the City to finance new and replacement equipment. Transfers to this Fund are calculated based on the Fleet Replacement Schedule with each Fund covering its own projected depreciation. The City currently makes transfers money from the General Fund into the MERF.

**Solid Waste Fund:**

All residences within City limits are required to utilize City provided solid waste and single stream recycling. These services are provided through a contract with Deffenbaugh Industries (through December 31, 2014). This Fund is used to account for the management of those operations. It is classified as an enterprise fund rendering services on a user charge basis.

**Sewer Fund:**

The Sewer Fund accounts for revenues and expenses related to the provision of sanitary sewer services to City residents and customers in adjacent areas. It is classified as an enterprise fund rendering services on a user charge basis.

**Action Requested of Council:**

Review and discuss preliminary/draft budget and ask questions. Staff will then return to Council on July 15<sup>th</sup> with a proposed 2014, Budget for review and discussion prior to a public hearing at a Special Meeting before the regularly scheduled Work Session on August 5.

**Attachments:**

2014 Budget Calendar  
FY 2012 Management Discussion & Analysis  
Valuation History  
Mill Levy History  
YTD Sales-Tax Collection Report  
Kansas Municipal Sourcebook – Public Finance  
Budget Process Explanation  
Mill Levy Explanation  
2014 Preliminary Budget



## City of Basehor 2014 Operating Budget Preparation Calendar

Date	Scheduling Item
April 12, 2013	City Council Planning Retreat
Mid-May, 2013	Budget Documents Provided to the Department Heads
June 5, 2013	<b>DEADLINE:</b> Department Budget Requests Due to Finance Director
Second Week in June	Interim City Administrator Budget Reviews with Department Heads
By July 1, 2013	Receive Assessed Valuation from County Clerk <i>The County Clerk shall include such assessed valuations in the applicable taxing districts with all other assessed valuations in those taxing districts and on or before <b>July 1</b> notify the appropriate officials of each taxing district within the county of the assessed valuation estimates to be utilized in the preparation of budgets for ad valorem tax purposes (K.S.A. 79-5a27).</i>
July 1, 2013	2013 City Council Budget Work Session
July 15, 2013	Budget Discussion at Regular Meeting: Set Budget Public Hearing Date as August 5, 2013
July 16, 2013	Send <i>Notice of Public Hearing to Basehor Sentinel</i> <i>The governing body shall give at least <b>10 days' notice</b> of the time and place of the meeting by publication in a weekly or daily newspaper of the county having a general circulation therein (K.S.A. 79-2929).</i>
August 5, 2013	(Prior to Work Session) Special Regular Meeting - Conduct Public Hearing: Approve 2013 Proposed Budget <i>The hearing herein required to be held upon all budgets by all taxing subdivisions or municipalities of the state shall be held <b>not less than ten (10) days</b> prior to the date on which they shall certify their annual levies to the county clerk as required by law (K.S.A. 79-2933).</i>
By August 25, 2013	Submit Approved 2014 Budget to Leavenworth County Clerk <i>Each year the governing body of any city, the trustees of any township, the board of education of any school district and the governing bodies of all other taxing subdivisions shall certify, on or before <b>August 25</b>, to the proper county clerk the amount of ad valorem tax to be levied (K.S.A. 79-1801).</i>  <i>Where action has been taken under any statute to <b>increase the amount of tax to be levied</b> authorized by law, a statement showing the increased amount or tax levy rate voted, or a copy of the charter resolution or ordinance making the change, shall be attached to the budget each year the change is in effect (K.S.A. 79-2930).</i>

CITY OF BASEHOR, KANSAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended December 31, 2012  
Unaudited

Our discussion and analysis of the City of Basehor, Kansas financial performance provides an overview of the City's financial activities for the fiscal year ended December 31, 2012.

**Financial Highlights**

- The Government-wide net position totaled \$16.1 million at the end of the current fiscal year.
- The Government-wide unrestricted current assets exceed the current liabilities by \$6.3 million, representing the City's ability to meet its current obligations when due.
- Total capital assets, net of accumulated depreciation at December 31, 2012 totaled \$28.5 million.
- During the year ended December 31, 2012, the City's total revenues (which include charges for services, local taxes, and state and federal aid) exceeded total expenses by \$20,333.
- The City's total indebtedness decreased by \$1 million.
- The City's net capital assets decreased \$1.4 million in the current fiscal year.

**Using This Financial Report**

This annual report consists of two distinct series of financial statements: government-wide and funds. In addition, the annual report includes budgetary-basis financial statement comparisons, in accordance with the State of Kansas cash basis and budget laws.

The government-wide statements are designed to provide information about the City's activities as a whole and provide a longer-term view of the City's finances. The fund financial statements tell how the City's services for both governmental and business-type activities were financed in the short term as well as what remains for future spending. Fund financial statements report the City's operations in greater detail than the government-wide statements by providing information about the City's most significant funds. In addition, combining statements included in the supplemental information show detail of all other governmental funds.

**Reporting on the City as a Whole (Government Wide)**

**Statement of Net Position and the Statement of Activities**

The view of the City as a whole looks at all financial transactions and asks the question, "Are we in a better financial position as a result of the current year's financial activities?" The Statement of Net Position and the Statement of Activities provide the basis for answering this question. The statements include all assets and all liabilities using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses, regardless of when cash is received or paid.

These two statements report the City's net position and current year change in those net position. The change in net position is important because it tells the reader whether the City, as a whole, has improved or diminished its financial position. Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving or deteriorating. Causes of these changes may be the result of many factors, some financial, some not. Non-financial factors include the City's property tax base, state mandates, and the financial condition of the State of Kansas general fund.

CITY OF BASEHOR, KANSAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended December 31, 2012  
Unaudited

In the Statement of Net Position and the Statement of Activities, the City is divided into two distinct kinds of activities:

**Governmental Activities** - Most of the City's programs and services are reported here including general government, public safety, public works, and culture and recreation.

**Business-Type Activities** - These services are provided on a charge for goods and services basis to recover all of the expenses of the goods or services provided. The City's sewer utility and the solid waste utility are reported as business-type activities.

**Reporting the City's Most Significant Funds (Fund Financial Statements)**

Fund financial statements provide detailed information about the City's major funds. The City uses many funds to account for a multitude of financial transactions. The main fund financial statements focus on the City's most significant funds. Combining fund balance sheets and statements of revenues, expenditures and changes in fund balances provide detailed information about all of the City's non-major governmental funds.

**Governmental Funds** - Most of the City's activities are reported in the governmental funds, which focus on how money flows into and out of the funds and balances left over at fiscal yearend available to be spent in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general operations and the basic services it provides. Governmental fund information helps the reader to decide where there are more or fewer financial resources that can be spent in the near term to finance the City's programs. Major differences between the City's governmental activities as reported in the Statement of Net Position and the Statement of Activities and its governmental funds are reconciled in the Governmental Funds financial statements.

**Proprietary Funds** - Proprietary funds (Solid Waste Utility and the Sewer Utility) are enterprise funds that use the same basis of accounting as business-type activities, therefore, these statements replicate the information provided in the government-wide financial statements.

CITY OF BASEHOR, KANSAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended December 31, 2012  
Unaudited

**The City as a Whole**

Government-Wide Position

The Statement of Net Position provides the financial position of the City as a whole. The following is a summary of the City's Statement of Net Position as of December 31, 2012:

City of Basehor  
Condensed Statement of Net Position  
December 31, 2012 and 2011

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Current assets	\$ 6,761,551	\$ 6,308,209	\$ 999,104	\$ 904,810	\$ 7,760,655	\$ 7,213,019
Net capital assets	<u>10,473,260</u>	<u>11,106,103</u>	<u>18,070,308</u>	<u>18,838,629</u>	<u>28,543,568</u>	<u>29,944,732</u>
 Total assets	 <u>\$ 17,234,811</u>	 <u>\$ 17,414,312</u>	 <u>\$ 19,069,412</u>	 <u>\$ 19,743,439</u>	 <u>\$ 36,304,223</u>	 <u>\$ 37,157,751</u>
 Current liabilities	 \$ 2,064,516	 \$ 1,964,073	 \$ 875,639	 \$ 958,955	 \$ 2,940,155	 \$ 2,923,028
Noncurrent liabilities	<u>7,629,461</u>	<u>7,997,118</u>	<u>9,658,113</u>	<u>10,181,444</u>	<u>17,287,574</u>	<u>18,178,562</u>
 Total liabilities	 <u>\$ 9,693,977</u>	 <u>\$ 9,961,191</u>	 <u>\$ 10,533,752</u>	 <u>\$ 11,140,399</u>	 <u>\$ 20,227,729</u>	 <u>\$ 21,101,590</u>
 Net Position:						
Invested in capital assets, net of debt	\$ 2,474,893	\$ 2,842,681	\$ 7,689,150	\$ 7,816,878	\$ 10,164,043	\$ 10,659,559
Restricted for:						
Debt Service	659,198	404,894	-	-	659,198	404,894
Unrestricted	<u>4,406,743</u>	<u>4,205,546</u>	<u>846,510</u>	<u>786,162</u>	<u>5,253,253</u>	<u>4,991,708</u>
 Total net position	 <u>\$ 7,540,834</u>	 <u>\$ 7,453,121</u>	 <u>\$ 8,535,660</u>	 <u>\$ 8,603,040</u>	 <u>\$ 16,076,494</u>	 <u>\$ 16,056,161</u>

The assets of the City are classified as current assets and capital assets. Cash and investments and accounts receivable are the largest current assets. These are assets that are available to provide resources for the near-term operations of the City. Capital assets are used in the operations of the City. These assets include land, buildings, improvements other than buildings, machinery and equipment, and infrastructure.

Current and non-current liabilities are classified based on anticipated liquidation either in the near-term or in the future. Current liabilities include accounts payable, accrued liabilities, and current portion of long-term obligations. Current assets exceed current liabilities by \$6.3 million, representing the City's ability to meet current obligations when due.

The City has \$18.4 million in long-term debt, consisting of general obligation bonds, loans, and capital leases payable, of which \$1.2 million is due within the next fiscal year.

The City had total assets at December 31, 2012, totaling \$36.3 million. The total assets of the City exceeded the total liabilities by \$16.1 million. Net position invested in capital assets, net of related debt, totaled \$10.2 million, restricted net position totaled \$.7 million and unrestricted net position totaled \$5.2 million.

CITY OF BASEHOR, KANSAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended December 31, 2012  
Unaudited

Government-Wide Activities

The following is a condensed statement of the City's change in net position for the year ended December 31, 2012. Major items of program revenues, grants and general revenues are detailed below. Government-wide activities increased the net position of the City by \$20,333 for the year ended December 31, 2012. A reconciliation of the total change in fund balances for the governmental funds to the Statement of Activities is located on page 14 of the basic financial statements. Major differences in the Statement of Activities and changes in the fund balances of governmental funds as expenditures in the funds statements include the repayment of bonds, temporary notes, and leases in the current fiscal year of \$5.1 million which are treated as an expenditure in the fund statements and a reduction of long term debt payable in the Government wide financial statements. Also, issuance of bonds are recorded as revenue in the fund statements in the amount of \$4.7, however this amount is recorded as an addition to long term debt payable in the Government wide financial statements. In addition, the capital outlays of \$.2 million are treated as expenditures in the fund statements, but are treated as capital assets in the Government wide financial statements.

City of Basehor  
Condensed Statement of Changes in Net Position  
For the Years Ending December 31, 2012 and 2011

	Governmental Activities		Business-Type Activities		Total	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Revenues:						
Program revenues:						
Charges for services	\$ 302,275	\$ 252,238	\$ 1,503,236	\$ 1,791,107	\$ 1,805,511	\$ 2,043,345
Operating grants	14,278	15,722	90,268	84,630	104,546	100,352
General revenues:						
Taxes	3,477,067	3,524,640	-	-	3,477,067	3,524,640
Transfers [net]	107,256	[18,959]	[107,256]	18,959	-	-
Other	<u>58,079</u>	<u>61,389</u>	<u>121,387</u>	<u>812</u>	<u>179,466</u>	<u>62,201</u>
Total revenues	<u>3,958,955</u>	<u>3,835,030</u>	<u>1,607,635</u>	<u>1,895,508</u>	<u>5,566,590</u>	<u>5,730,538</u>
Program expenses:						
General government	1,153,936	1,210,855	-	-	1,153,936	1,210,855
Public safety	770,870	738,989	-	-	770,870	738,989
Public works	696,331	534,874	-	-	696,331	534,874
Culture and recreation	46,499	70,120	-	-	46,499	70,120
Infrastructure depreciation	762,390	741,840	-	-	762,390	741,840
Sewer utility	-	-	1,439,115	1,408,844	1,439,115	1,408,844
Solid waste utility	-	-	235,900	254,628	235,900	254,628
Interest on long term debt	<u>441,216</u>	<u>242,488</u>	<u>-</u>	<u>-</u>	<u>441,216</u>	<u>242,488</u>
Total expenses	<u>3,871,242</u>	<u>3,539,166</u>	<u>1,675,015</u>	<u>1,663,472</u>	<u>5,546,257</u>	<u>5,202,638</u>
Increase [decrease] in net position	<u>\$ 87,713</u>	<u>\$ 295,864</u>	<u>\$ [67,380]</u>	<u>\$ 232,036</u>	<u>\$ 20,333</u>	<u>\$ 527,900</u>

CITY OF BASEHOR, KANSAS

MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended December 31, 2012  
Unaudited

Governmental Activities increase the net position by \$87,713. Business-type activities decreased the net position by \$67,380. The primary increases in Governmental Activities can be attributed to many factors in addition to conservative spending. In 2012, the City issued increased building permits and experienced a positive surge in franchise, delinquent, and sales tax collections. Key elements in the Business-type activities increase is due to additional sewer connection fees, utility customers (both sewer and solid waste) and deferred maintenance.

**Financial Analysis of the City's Funds**

The City uses fund accounting to ensure and demonstrate compliance with state and federal finance related legal requirements. These funds are accounted for on the modified accrual basis of accounting.

The governmental funds of the City provide information on near-term inflows, outflows and balances of spendable resources.

Total fund balances at December 31, 2012 for the governmental funds totaled \$5.3 million. Total unassigned fund balances at December 31, 2012 totaled nearly \$.6 million, of which \$.6 million was attributable to the General Fund. The remainder of fund balance includes; \$.7 million of restricted fund balance to indicate that constraints have been placed on the use of resources either by being externally imposed by creditors, grantors, contributors, or laws or regulations; \$4.0 million of assigned fund balance to indicate amounts that are constrained by the City management to be used for specific purposes.

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the general fund was \$.6 million, which represents all of the total fund balance. The increase in the General Fund's fund balance was \$.2 million.

The Consolidated Highway Fund is used to account for road and highway projects. At the end of the current fiscal year, assigned fund balance of the consolidated highway fund was \$2 million, which represents all of the total fund balance. The decrease in the fund's fund balance was \$54,709.

The Capital Improvements Reserve Fund is used to account for capital improvement projects. At the end of the current fiscal year, assigned fund balance of the capital improvements reserve fund was \$1.4 million, which represents all of the total fund balance. The increase in the fund's fund balance was \$80,271.

The Employee Benefit Fund is used to account for employee benefits. At the end of the current fiscal year, assigned fund balance of the employee benefit fund was \$135,031, which represents all of the total fund balance. The increase in the Fund's fund balance was \$86,749.

The Debt Service Fund is used to accumulate tax revenues and other revenues for the payment of principal and interest on general long-term debt.

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Solid Waste Utility Fund at the end of the year amounted to \$104,018 and the unrestricted net position of the Sewer Fund at the end of the year amounted to \$.7 million. The total change in the two funds was \$7,984 and [\$75,364] respectively.

**General Fund Budgeting Highlights**

The City's budgets are prepared in accordance with Kansas law and are based primarily on the basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund.

CITY OF BASEHOR, KANSAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended December 31, 2012  
Unaudited

The City's final General Fund budget was \$1,867,562, the same as the original published budget. The revenues were more than budgetary estimates by \$227,705 and the expenditures were less than budgetary estimates by \$176,661.

**Fixed Assets and Debt Administration**

The City's investment in fixed assets for its governmental and business-type activities totaled \$28.5 million (net of accumulated depreciation) as of December 31, 2012.

Major fixed asset events during the current fiscal year included the following:

The City purchased a patrol car, smooth drum roller and box spreader at a cost of \$36,832.

At December 31, 2012, the City had total debt outstanding of \$18.4 million, backed by the full faith and credit of the City. Total long-term debt decreased for the fiscal year ended December 31, 2012, in the amount of \$1 million. This was a result of the gradual pay down of current outstanding debt and the refinancing.

Additional information on the City's general long term debt can be found in Note III to the financial statements.

**Contacting the City**

This financial report is designed to provide a general overview of the City's finances. If you have questions about this report or need additional financial information, contact the City Clerk/Finance Department at 2620 North 155<sup>th</sup> Street, Basehor, Kansas 66007 or (913) 724-1370.



## City of Basehor Budgeting

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### **Budget Development**

The purpose of the budget document is to present to the public, Mayor and the City Council a comprehensive picture of proposed operations for the budget year in order to meet the needs of Basehor residents. The budget is intended to accomplish three things: (1) to provide city administration with the opportunity to present its recommendations for the levels of services and methods of financing of services in the coming year; (2) to provide the most effective control possible by the City Council over city administration; and (3) to provide city administration with the opportunity to point out various needs throughout the community. The Council has the opportunity to judge the adequacy of the recommended activities and to set the level of City services by comparing the needs of one service over the needs of another. The Council must also weigh the desirability of the services proposed against the burden of taxes required to finance any proposed changes. The budget document is the single most important report presented to the City Council during the year. Although it is primarily intended as a policy tool for the City Council, it also serves as an aid to residents by providing a better understanding of the City's operating programs. The budget is built on conservative financial principles that reflect Council's commitment to maintain necessary services, improving the quality of the operation of the City, and keeping expenditures and taxpayer obligations to a minimum.

The Basehor City Council traditionally meets in the early spring to review the past years performance and to set goals for the upcoming budget year. The outcomes of this planning session are then articulated in the preliminary budget provided to Council by City staff.

The preliminary budget is reviewed and discussed by City Council over a series of meetings in June and July. Council provides direction and input to finalize the budget. A formal public hearing is conducted, in compliance with Kansas statutes, prior to adopting the budget to allow residents to express any comments or concerns. Adoption of the budget is required on or before August 25 of each year. The adopted budget then goes into effect on January 1 of the next fiscal year.

### **Budget Format**

The use of fund accounting is one of the major differences between governmental and commercial accounting. It requires separate record keeping for each individual fund. Each fund operates as a self-contained entity with its own revenue sources, expenses, assets, liabilities and fund balance. Even though the actual cash is contained in one bank account, a "separate accounting" is kept of all funds.

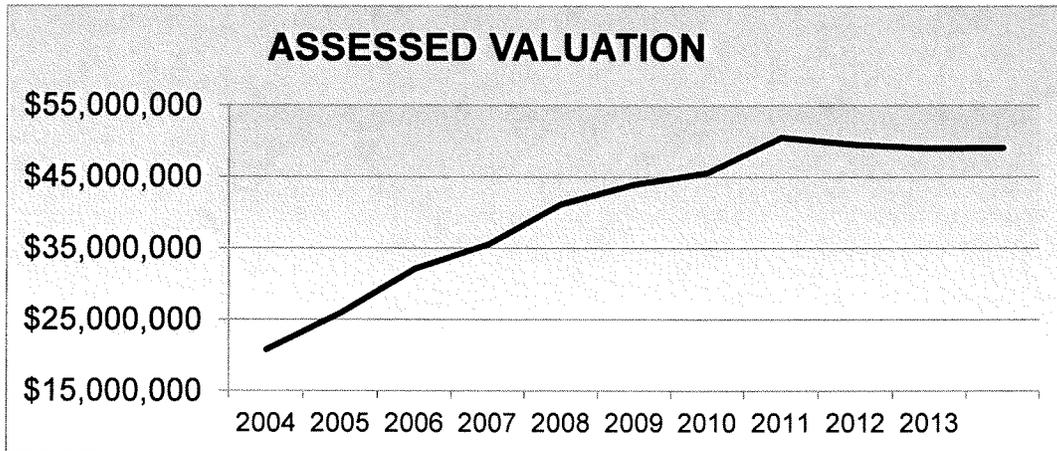
### **Budget Oversight**

Each month during the fiscal year, the Clerk/Finance Department prepares a year-to-date summary of revenues and expenditures for each department and fund. These reports are disseminated to all City departments and are reviewed by the Finance Director and City Administrator. The City Council also receives a copy of the monthly summary financial reports in order to monitor expenditures and progress.

At the conclusion of a fiscal year, the City contracts with an audit firm to conduct an annual independent external audit of the City's financial statements that complies with Generally Accepted Accounting Principles (GAAP). The audit is intended to provide reasonable assurance that the financial statements are not materially misstated.

# CITY OF BASEHOR ASSESSED VALUATION 2004-2014

YEAR	Total
2004	\$20,773,023
2005	\$25,907,753
2006	\$32,041,578
2007	\$35,473,155
2008	\$41,143,071
2009	\$43,924,056
2010	\$45,550,427
2011	\$50,502,675
2012	\$49,543,124
2013	\$48,991,799
Preliminary 2014	\$49,098,681





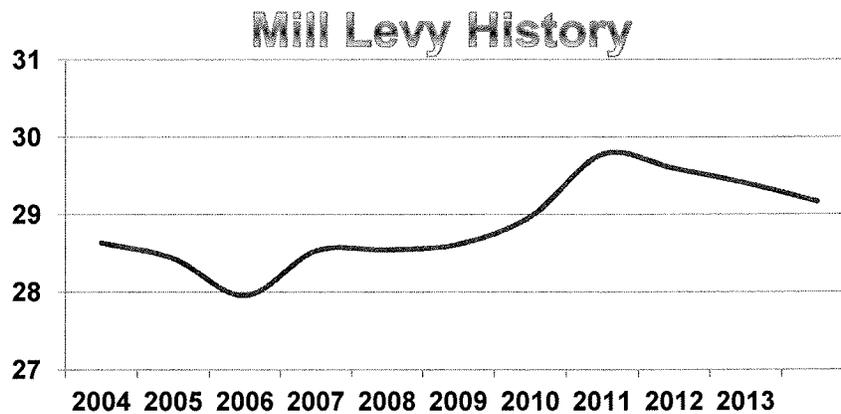
## **HOW IS THE MILL LEVY ESTABLISHED?**

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When the Basehor City Council develops the annual operating budget, they must use the prior years' valuation to estimate what the mill levy must be set at in order to generate the revenue needed to meet budgeted expenditures. For example, the preliminary 2014 budget is based off of the valuation of property in Basehor from 2013. The 2013 Budget used 2012 valuation figures, and so on. Valuations are finalized in October, at which time; the Leavenworth County Clerk will adjust the mill levy, up or down, based on the direction of the final assessed valuation. The preliminary 2014 levy was calculated using an estimated 2013 assessed valuation of \$49,098,681. The County Clerk's final assessed valuation from the October 1, 2012 abstract was \$48,877,985 leaving the final City of Basehor mill levy at 29.407. The proposed 2014 levy is 29.171.

# CITY OF BASEHOR MILL LEVY HISTORY 2004-2014

Year	Total	General	Debt Service	Employee Benefit
2004	28.639	28.490	0.149	
2005	28.437	28.289	0.148	
2006	27.959	27.959	0.000	
2007	28.536	28.536	0.000	
2008	28.547	25.340	3.207	
2009	28.621	27.953	0.668	
2010	28.976	28.640	0.336	
2011	29.778	17.440	3.100	9.238
2012	29.596	18.974	2.032	8.590
2013	29.407	20.320	1.458	7.629
Preliminary 2014	29.171	21.619	0.375	7.176



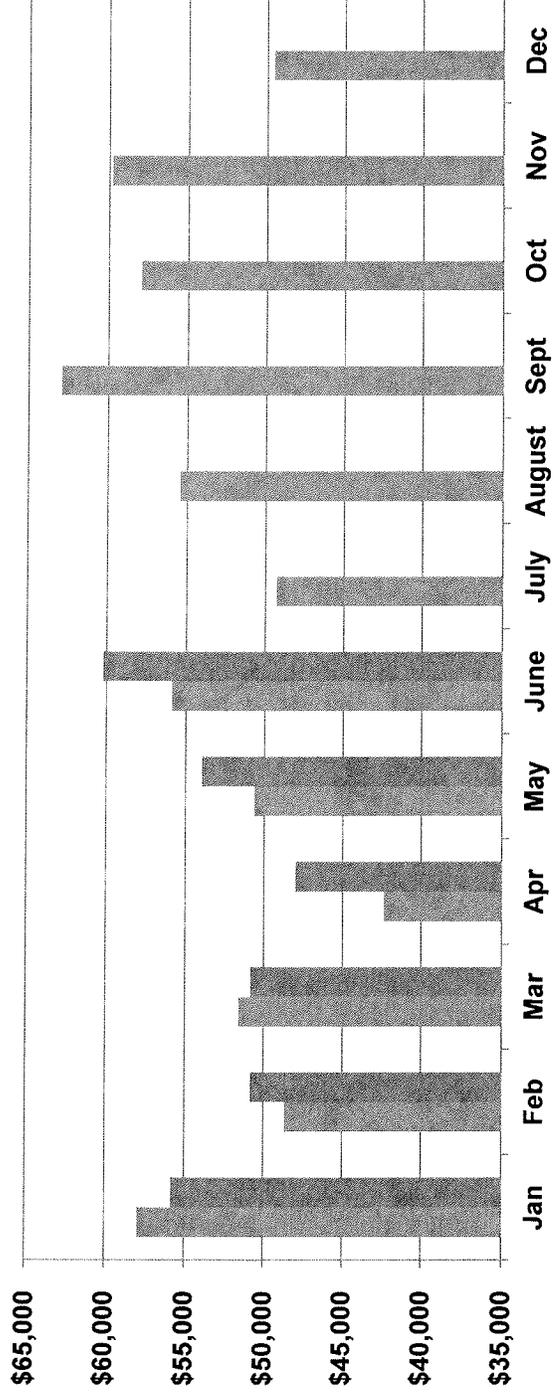
The City mill levy has only increased a 1.71% over eleven years.  
If approved as presented the levy would be reduced by 2.17% b/n 2011 & 2014.

# MONTHLY SALES TAX COLLECTIONS 2009-2013

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>Monthly Diff.</u> <u>'12 - '13</u>	<u>%</u> <u>Difference</u>	<u>2013 YTD</u>	<u>Diff. '12 -'13</u>	<u>%</u> <u>Difference</u>
Jan	43,726.32	44,933.16	43,677.78	57,962.61	55,854.63	-2,107.98	-3.8%	55,854.63	-2,107.98	-3.8%
Feb	49,937.92	59,338.25	48,453.55	48,668.43	50,846.50	2,178.07	4.3%	106,631.04	70.09	0.1%
Mar	59,417.29	44,064.14	48,692.52	51,596.39	50,846.50	-749.89	-1.5%	158,227.43	-679.80	-0.4%
Apr	41,900.26	46,686.51	42,633.11	42,372.82	48,009.19	5,636.37	11.7%	200,600.25	4,956.57	2.4%
May	41,070.02	47,865.00	48,186.99	50,639.59	53,986.75	3,347.16	6.2%	251,239.84	8,303.73	3.2%
June	43,320.60	48,059.05	47,682.94	55,921.34	60,215.87	4,294.53	7.1%	307,161.18	12,598.26	3.9%
July	46,612.85	43,151.43	44,834.43	49,304.00						
Aug	50,284.61	52,935.19	49,903.11	55,484.63						
Sept	52,550.48	52,062.71	49,250.84	62,953.65						
Oct	52,382.92	47,483.47	51,883.08	57,986.12						
Nov	47,111.87	44,789.92	49,270.35	59,821.88						
Dec	56,073.14	46,693.70	51,874.96	49,586.00						
<b>2013 TDD</b>	<b>584,388.28</b>	<b>578,062.53</b>	<b>576,343.66</b>	<b>642,297.46</b>	<b>319,759.44</b>					

2013 TDD \$10,095.91

## 2012-13 Month to Month Comparison



■ 2012 ■ 2013

# CHAPTER 5

## PUBLIC FINANCE

The dollars and cents of public management, public budgeting, and finance are critical functions of a city. This chapter discusses public budgeting which is the expenditure and revenue planning process and allocation process. This chapter also deals with various aspects of municipal finance procedures and revenue sources.



### PUBLIC BUDGETING

#### A. BUDGETING

The Division of Accounts and Reports (DAR, Municipal Services) of the Kansas Department of Administration designs budget forms for use by all taxing districts of the state. DAR modifies these form almost every year. As a means of assisting cities and counties in understanding the budget forms and in preparing their budgets, the Division of Accounts and Reports holds a series of budget workshops in May and June of each year. These workshops are held throughout the state to make it as convenient as possible for city and county officials to attend.

**IMPORTANCE OF BUDGETING.** Budgeting provides a city with the opportunity to:

1. Evaluate current programs' goals, effectiveness, and efficiency;
2. Establish the level of services and programs to be provided; and
3. Determine the staffing, supporting supplies, and equipment required to carry out the program.

By looking at the budget as a whole, the city can weigh the need for one program against another and balance the program needs against the tax burden required to finance them. The budget should accomplish the following major objectives:

1. Establish the city's programs and services for the coming year;
2. Establish a legal basis and record for expenditures of money;
3. Evaluate the adequacy or obsolescence of the various city programs;
4. Serve as a guide for explaining past, present, and projected services and improvements;
5. Describe the financial resources available; and
6. Open dialogue between the city and the citizens on proposed programs.

### KEY BUDGETING DECISIONS

- What specific goal is to be achieved through the proposed or existing program?
- Is this goal justified as a valid and proper function of the city?
- Is this goal directed toward alleviating a problem of sufficient need or interest?
- Does the need for this program justify the estimated cost as indicated in the budget program?
- Is the proposed program the most economical method available for obtaining the desired goal?
- Is starting up a new city program the only solution to this problem or need?

**THE BUDGET STATUTE—SCHEDULE.** K.S.A. 79-2925 *et seq.* sets forth the state law requirement for budgets. There are two phases to the budget:

1. Preparation (including publication of summary, hearing, and adoption of the budget); and
2. Operating under the budget during the budget year.

If proper accounting records are kept during a budget year, the preparation of figures for the next year's budget is simplified.

State laws govern the timetable for budget preparation, publication, hearing, adoption and certification. The calendar below, based on a typical year, is based on these requirements (K.S.A. 79-2927; 79-2929; 79-2933; 79-1801; 79-2930):

August 5	Last day for publishing budget and hearing notice.
August 15	Last day for public hearing on budget.
August 25	Last day for filing levies and budget with county clerk.

While the statutory budget schedule is not mandatory, every effort should be made to meet the August 25 deadline. There must be at least 10 days between the publication and the hearing and 10 days between the hearing and the certification of the budget to the county clerk. If publication is made at least 10 days prior to a regular meeting date, the budget hearing can be part of the regular meeting agenda.

**STANDARD BUDGET FORM.** The standard budget form outlines the level of services to be provided for the coming year. It is a financial statement of the preceding year and the current year, of bonded indebtedness, a computation of tax levies, and a request for tax levies to be spread on the tax roll.

Budget forms are prepared by the Division of Accounts and Reports and, after final adjournment of the Legislature in May, are sent to county clerks who distribute copies to city clerks.

**PREPARATION OF BUDGET.** The governing body is legally responsible for preparation of the budget. (K.S.A. 79-2927) However, the actual job of preparing the budget usually falls on the office of city clerk in smaller cities and the finance or budget department in larger cities.

In most cities, the city clerk has the records to develop the figures required for the budget documents. Some information may have to be secured from the city treasurer and county treasurer. Helpful information from the county treasurer includes:

1. Motor Vehicle Tax and Motor Vehicle Stamp Tax;
2. Annual report of distributions;

**BUDGET TIP**  
Municipal budget forms (and manuals) are available online at: <http://www2.ks.gov/ar/municipal/budgetforms/spreadsheets.htm>

3. Delinquency rate calculations or amounts; and
4. Valuation amounts.

In some cities, department heads may maintain records of expenditures of their departments to keep themselves informed of the budget balance and for the purpose of making recommendations for the next budget.

Usually the budget officer develops the figures for the preceding year and for the various schedules which accompany the budget. In order to facilitate the budgeting process, it is highly desirable to keep an expenditure analysis of each fund. If the fund is departmentalized, as for the general fund, an expenditure analysis should be maintained for each department within the fund. These expenditure analysis records are important for two reasons:

1. Keeping city officials and officers informed of the status of the budget during the current year; and
2. Preparing the figures at budget time.

A city's general fund usually supports several departments, and the itemization required by the budget form is extensive. The expenditure analysis sheets should conform to the itemization on the budget form.

If proper accounting records are maintained, the figures for the preceding year are easily determined, as well as the figures for the current year to the time when the budget is prepared. In most cases, the figures for the current year are entered the same as the adopted budget for the current year. However, these figures should be as realistic as possible, based on current estimates. The purpose of reviewing the budget for the current year is to determine whether there may be a reduction in expenditures or an unexpected increase in revenue and thus a possible carryover of unencumbered cash for the coming year.

**STEPS IN PREPARING THE BUDGET.** The budgeting process varies greatly from city to city, depending largely on its size and the sophistication of its public and financial management. Cities with a manager or administrator often prepare comprehensive budget documents, and then complete the state budget forms primarily to meet legal requirements. Preparing the annual budget should be a joint effort of the governing body, chief executive, budget officer, and department heads, where applicable. Often the budget officer is responsible for assembling the departmental budget requests into a budget document to be given to the governing body for action.

**PUBLICATION OF BUDGET.** After the governing body has approved a proposed budget, the form for publication notice, Notice of Hearing, should be prepared. It is somewhat shorter than the proposed budget. Publishing instructions are included with the form. K.S.A. 79-2929 requires that the proposed budget and notification of hearing be published at least 10 days prior to the date of the hearing, and state law requires that a budget hearing be held at least 10 days prior to the date on which the certification of annual levies to the county clerk is required. (K.S.A. 79-2933)

#### BUDGET TIP

For simplicity, many cities develop their budget utilizing the state budget forms, which contain instructions and suggested procedures. Larger cities also typically prepare much more detailed budget documents (by program, service, department, etc.).

**HEARING AND ADOPTION OF BUDGET.** A formal budget presentation to the governing body and public should include presentations by the administrators and/or clerk and department heads, when applicable, which should explain revenue and expenditures. Following these presentations, opinions from the public should be solicited. (K.S.A. 79-2929)

After the hearing, the budget portion of the document is adopted by the governing body. The governing body may change the proposed budget, but it cannot increase the proposed total expenditure or tax levy

amount of any fund, unless the entire procedure of notice and hearing is repeated. Reductions in expenditures will usually result in lower levies for tax funds, and re-figuring is required.

**COMPLETION OF BUDGET DOCUMENT.** After final adoption and any re-figuring which may be required, three copies of the whole document should be prepared:

1. Two copies should be provided to the county clerk, who keeps one copy for the county's files and sends the other to the Municipal Accounting Section, Division of Accounts and Reports in Topeka; and
2. One copy for the city's file.

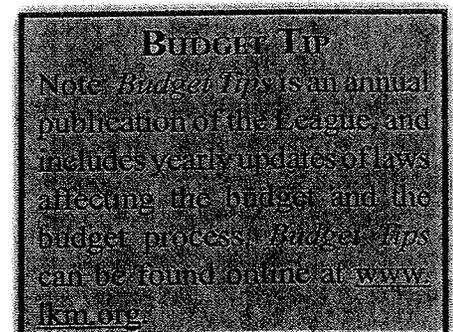
The certificate for the county clerk should be prepared and signed. The two copies sent to the county clerk must have attached a copy of the publication. If special levies are made for funds not specifically named on the forms, statutory citation should be furnished to the county clerk. If the city has passed a charter ordinance changing statutory limitations or authorizing certain levies, a copy should be provided to the county clerk, otherwise he or she may rightfully assume that the levy or levies made in excess of statutory limitations are improper and reduce the levy or levies accordingly.

It is a good practice to contact the county clerk sometime after the budget and tax levies have been certified, to ensure that the levies are being made as certified. County clerks are authorized by law to correct any improper levies. The law, however, does require county clerks to give at least seven days notice to the city before making any change in tax levies. (K.S.A. 79-1965)

**TIME OF BUDGET OPERATION.** The budget adopted in August showing receipts and expenditures for the coming year begins the following January 1, and operates for the calendar year.

**AMENDING THE BUDGET.** In 1981, the Legislature passed a law, supported by the League, which authorizes municipalities to amend their budgets to increase authorized expenditures so long as the additional funds do not require an additional tax levy and the revenue was previously unbudgeted. (K.S.A. 79-2929a)

The procedure for amending the budget is exactly the same as the procedure for adopting it in the first place. The city must give notice and hold a public hearing as required by K.S.A. 79-2929 and 79-2933. Copies of the amended budget are to be filed with the county clerk, who files a copy with municipal accounting section the same as with the original budget. DAR provides instructions and forms for amending the budget during the budget year on their website.



**DEFINITION OF FUND.** K.S.A. 79-2925 defines "fund" as a fund authorized by statute to be established, not the individual budgeted items of a fund. Rather, it refers to the total of the individual items. A simpler definition is "a sum of money or other resources set aside for the purpose of carrying on specific activities or to attain certain objectives in accordance with special regulations, restrictions, or limitations."

K.S.A. 79-2927 requires an itemized budget, classified by funds (which is the total of the items in each particular fund). The statute also requires that an item for miscellaneous purposes shall not exceed 10% of the total amount of the budget for the particular fund.

The general rule is that items or accounts within a fund may be changed during the budget year by action of the governing body. Changes in the total of receipts or expenditures in a budgeted fund constitute an amendment to the budget as described above.

**APPROPRIATIONS.** The budget for each fund constitutes an appropriation for the budget year. (K.S.A. 79-2934) This means that when the budget takes effect, expenditures may be made from the fund for the proper purposes of the fund. The presence of an adopted budget does not alleviate the need for approval of claims against the fund, although some cities adopt a general appropriation ordinance and do not require each claim to be approved by the governing body.

The statute further provides that no money in a fund may be used to pay for any indebtedness created in excess of the total budgeted for the fund. If more money is received during the year than was anticipated and the revenue exceeds the amount appropriated for the fund, any balance at the end of the year is carried forward to the credit of the same fund for the next year. No part of a fund may be diverted to another fund, except as provided by law. If one fund gets low, it is improper to charge another fund for something which should be charged to the low fund.

**CREATION OF INDEBTEDNESS.** It is unlawful for the governing body to create an indebtedness against a fund after the total indebtedness already created against the fund totals the amount of the budget of expenditures for the fund for the year. Any indebtedness created above the budget for a fund is void except:

1. When provision is made for issuance of bonds;
2. When authorized by an election;
3. When authority has been secured to issue no-fund warrants. (K.S.A. 79-2935)

**BUDGET RECORD OF THE CITY CLERK.** K.S.A. 79-2934 requires the city clerk to open and keep an account of each fund, showing the total amount appropriated for the fund, and to charge the appropriation with the amount of any indebtedness created at the time the indebtedness is incurred—not when it is paid. The fund is charged when the purchase order is issued, contract executed, or indebtedness created in some other way.

In those cases where the actual cost is not known when the purchase order is issued, an estimate should be entered and an adjustment made when the actual amount is determined, usually when the claim is filed. The city clerk must know when purchases are made in order to encumber the budget record.

**BUDGET TIP**

It is important to remember that expenses are encumbered when an obligation to purchase occurs, not when the invoice is paid.

**REIMBURSEMENTS.** Anticipated reimbursements should be budgeted as revenue, but unanticipated reimbursements during the same budget period cannot be budgeted. Where they balance with an equal amount of expenditures in excess of the amount budgeted, the amount of such expenditures is not considered a violation of the budget law. Reimbursement for budget credit is the actual cash outlay recovered in the same budget period for amounts expended in excess of the amount of revenue anticipated as reimbursed expense. See K.S.A. 79-2934.

**TRADE-INS.** Where new equipment is purchased and a piece of old equipment is turned in as a part of the purchase price, it is only the cash outlay (the difference between the purchase price and the agreed value of the trade-in) that is charged against the budget. Under a lease-purchase agreement, only the annual budgeted expenditure would be charged against the budget.

**LEASE-PURCHASE AGREEMENTS.** The Legislature has authorized municipalities to enter into lease agreements, with or without an option to buy, or to enter into installment purchase agreements. Such agreements are held not to be a violation of the cash basis law if they specifically provide the municipality is obligated only to pay periodic or monthly payments as may lawfully be made from funds budgeted and appropriated for that purpose during the municipality's current budget year. (K.S.A. 10-1116b)

**FEDERAL AID BUDGETING.** Cities that receive federal funds are authorized to expend this aid without regard to budget limitations. These expenses are not charged against the budget.

The expenditures of city funds which are later reimbursed by federal funds are considered reimbursed expenses—even if the funds are received after the budget year. Temporary notes and no-fund warrants as well as tax levies to pay for them are authorized under certain circumstances. (K.S.A. 12-1662 through 12-1668)

**CAPITAL BUDGETS.** A capital budget prepares the city for the acquisition of major capital assets to be purchased. A capital improvement budget and a capital improvement program are necessary instruments in the responsible operation of a city. The use of a capital budget and the development of a capital improvement program can be rather complex. The League suggests that operating expenses should always be kept separate from capital expenses. K.S.A. 12-1,118 provides for a capital improvement fund.

**COMMUNICATION WITH THE GOVERNING BODY.** It is a good practice to provide the governing body with budget reports on a regular basis, either monthly or quarterly. There is no perfect format for budget reporting, but typical reports show a variety of columns including expenditures/revenues to date, projected year-end expenditures/revenues and budgeted expenditures/revenues for each item in the budget report.

## **B. KANSAS CASH BASIS LAW**

**CASH-BASIS LAW IN BRIEF.** The essence of the cash-basis law is that no indebtedness should be created against a current fund unless there is cash available in that fund available to pay the debt at once. Revenue that is to be received later is not considered. The fact that the actual payment of the obligation will be deferred is also not considered. (K.S.A. 10-1101 through K.S.A. 10-1122)

**CASH AVAILABLE WHEN DEBT CREATED.** No debt may be created in excess of the amount of funds actually on hand in the fund from which the debt will be paid. Money in the bank not belonging to the fund is not considered. It is best to take into account all previous commitments which are unpaid and to incur further debt only when there is sufficient cash over and above the amount of all outstanding commitments against the fund.

**BUDGET TIP**

The key thing to remember when entering into a lease-purchase agreement is that the agreement **MUST** contain language which makes it clear that the annual payment(s) is(are) subject to annual appropriation by the governing body.

The primary exceptions to the cash basis requirements are:

1. Matters for which bonds will be issued. The bond resolution acts as an appropriation and a limit on the indebtedness to be incurred;
2. Where no-fund warrants are duly authorized;
3. Airport revolving funds and enterprise utility funds which may accrue revenue. The exception is limited by the amount of accruable revenue (K.S.A. 10-1116);
4. For extraordinary emergencies of a utility and then only in the manner prescribed by K.S.A. 10-1116a;
5. Lease-purchase agreements. (K.S.A. 10-1116b)

**RECORD OF CITY CLERK.** K.S.A. 10-1117 requires the city clerk to keep records showing:

1. The amount of money in the treasury in each fund;
2. All contracts or obligations creating liability against the city;
3. All indebtedness created by the governing body. The governing body

creates all indebtedness, this means that when any purchase order is issued, or when any committee, officer, or employee makes a purchase, the clerk must make a record of it. The clerk does not wait until a claim is filed. The city clerk must be immediately informed of all orders, contracts, and other commitments.

The record must show:

1. The date of the making of the contract or the creation of the debt;
2. The amount of the contract or debt. (in some cases, the amount has to be estimated temporarily);
3. The time payable (this may be indefinite);
4. The particular fund from which payment is to be made;
5. Each warrant or check drawn on the treasury and the date of payment.

**INFORMATION FOR GOVERNING BODY AND PUBLIC.** The city clerk must exhibit the cash basis records upon the request of any person, including a member of the governing body, taxpayer, person desiring to contract with the city, or person having a claim against the city. (K.S.A. 10-1117) The city clerk should advise the governing body of the cash status of each fund at each meeting or at least when it appears the cash may not be sufficient for a contemplated indebtedness.

**VOID CONTRACTS, ORDERS, AND WARRANTS.** Contracts, orders, warrants or warrant checks in violation of the cash basis law are void. (K.S.A. 10-1119)

**WARRANTS OR CHECKS IMPROPERLY ISSUED.** The city clerk must not knowingly issue, attest, sign, or countersign any order, warrant, check, or other evidence of indebtedness, on the treasury of the city in payment of any indebtedness of the city created by the governing body in excess of the amount of funds actually on hand in the treasury at the time for the purpose. (K.S.A. 10-1114) Even if there is sufficient money in the bank, it must be designated for the purpose.

**SUBORDINATE POLITICAL SUBDIVISIONS.** The Cash Basis Law also applies to any political subdivision of the state that is supported with tax funds. This includes recreation commissions, library boards, etc.

**PENALTY.** Knowingly violating the cash basis law is a misdemeanor, and can result in removal from office. (K.S.A. 10-1121)



# 2014 PRELIMINARY BUDGET

## CITY OF BASEHOR, KS



**Prepared for:**

**The Basehor City Council**

David K. Breuer, Mayor

Travis Miles, Council President

Dick Drennon, Council Member

Vernon Fields, Council Member

Ty Garver, Council Member

Brian Healy, Council Member

## OPERATING FUNDS BEGINNING CASH BALANCE

	2011 Actual	2012 Actual	2013 Estimate	2014 Proposed
General	\$155,776	\$172,333	\$541,375	\$644,858
Special Parks and Rec	\$166,804	\$121,308	\$109,765	\$79,429
Consolidated Highway	\$1,920,341	\$2,020,285	\$1,965,576	\$1,541,306
Capital Improvement	\$52,023	\$1,343,996	\$1,424,266	\$1,478,266
Municipal Equipment Reserve	\$321,272	\$321,272	\$370,054	\$341,396
Bond and Interest	\$35,043	\$404,894	\$659,199	\$645,480
Sewer	\$404,640	\$717,428	\$769,903	\$691,459
Solid Waste	\$88,375	\$96,034	\$76,555	\$78,762
Cedar Lake Maintenance	\$26,689	\$10,320	\$3,713	\$3,768
Sewer District #3 Maintenance	\$0	\$37,116	\$19,680	\$19,755
Employee Benefit	\$1	\$48,282	\$135,031	\$145,639
<b>Total Beginning Cash</b>	<b>\$3,170,963</b>	<b>\$5,293,268</b>	<b>\$6,075,116</b>	<b>\$5,670,117</b>

## OPERATING FUNDS EXPENSES

	2011 Actual	2012 Actual	2013 Estimate	2014 Proposed
General	\$1,719,861	\$1,675,467	\$1,857,101	\$2,650,619
Special Parks and Rec	\$60,400	\$27,616	\$44,500	\$73,000
Consolidated Highway	\$276,014	\$591,929	\$886,500	\$910,000
Capital Improvement	-\$1,687	\$0	\$20,000	\$20,000
Municipal Equipment Reserve	\$89,119	\$50,087	\$115,058	\$161,700
Bond and Interest	\$654,024	\$1,928,921	\$866,350	\$1,478,780
Sewer	\$1,421,662	\$5,788,557	\$1,385,572	\$1,412,828
Solid Waste	\$266,966	\$279,187	\$291,343	\$300,455
Cedar Lake Maintenance	\$36,384	\$37,662	\$40,000	\$40,000
Sewer District #3 Maintenance	\$0	\$26,836	\$33,000	\$33,000
Employee Benefit	\$466,982	\$440,666	\$454,441	\$560,038
<b>Total Annual Expenditures</b>	<b>\$4,989,724</b>	<b>\$10,846,928</b>	<b>\$5,993,866</b>	<b>\$7,640,419</b>

## OPERATING FUNDS REVENUE

	2011 Actual	2012 Actual	2013 Estimate	2014 Proposed
General	\$1,865,466	\$1,912,386	\$1,960,584	\$2,007,760
Special Parks and Recreation	\$14,903	\$16,073	\$14,164	\$13,325
Consolidated Highway	\$394,921	\$518,255	\$462,230	\$460,870
Capital Improvement	\$52,023	\$80,270	\$74,000	\$76,750
Municipal Equipment Reserve	\$69,835	\$70,537	\$86,401	\$91,177
Bond and Interest	\$1,021,871	\$2,183,226	\$852,630	\$833,700
Sewer	\$1,785,322	\$5,831,531	\$1,307,128	\$1,386,255
Solid Waste	\$270,985	\$293,262	\$293,550	\$300,825
Cedar Lake Maintenance	\$20,015	\$31,055	\$40,055	\$40,055
Sewer District #3	\$9,400	\$37,116	\$33,075	\$33,150
Employee Benefit	\$515,251	\$527,338	\$465,049	\$414,399
<b>Total Annual Revenue</b>	<b>\$6,019,992</b>	<b>\$11,501,047</b>	<b>\$5,588,866</b>	<b>\$5,658,267</b>
<b>Total Cash Available</b>	<b>\$9,190,956</b>	<b>\$16,794,316</b>	<b>\$11,663,982</b>	<b>\$11,328,384</b>
<b>Ending Cash Balance</b>	<b>\$4,201,232</b>	<b>\$5,947,388</b>	<b>\$5,670,117</b>	<b>\$3,687,965</b>

## MILL LEVY COMPARISON

	2011 Actual	2012 Budget	2013 Budget	2014 Budget
Annual Valuation	\$50,502,675	\$49,823,218	\$48,991,799	\$49,098,681
Bond and Interest Levy	3.100	2.032	1.45800	0.375038
General Fund Levy	17.440	18.974	20.32000	21.619888
Employee Benefit Levy	9.238	8.59	7.62900	7.176526
<b>Total Annual Mill Levy</b>	29.778	29.596	29.407	29.171
Total Funds Generated from Ad Valorem	\$1,503,869	\$1,474,568	\$1,440,702	\$1,432,280

## ALL FUNDS SALARIES

		2011 Actual	2012 Actual	2013 Estimated	2014 Budget
Street	Full Time	\$121,228	\$157,510	\$168,752	\$177,190
	Part Time	\$4,476	\$0	\$6,000	\$6,000
	Overtime	\$0	\$2,214	\$4,440	\$4,440
Police	Full Time	\$528,242	\$548,647	\$609,907	\$622,644
	Part Time	\$21,454	\$20,074	\$23,775	\$24,964
	Overtime	\$34,152	\$41,307	\$45,000	\$45,000
Planning	Full Time	\$92,340	\$89,448	\$117,006	\$122,857
	Overtime	\$826	\$653	\$1,000	\$1,000
Park & Rec	Full Time	\$0	\$0	\$0	\$0
	Part Time	\$6,217	\$9,330	\$6,000	\$6,000
	Overtime	\$52	\$102	\$0	\$0
Clerk/Finance	Full Time	\$102,075	\$143,693	\$146,199	\$153,509
	Part time	\$0	\$11,676	\$18,000	\$21,351
	Overtime	\$1,452	\$2,881	\$2,900	\$3,000
Admin	Full Time	\$135,576	\$31,828	\$32,645	\$94,251
	Overtime	\$303	\$0	\$0	\$0
	Part Time	\$0	\$0	\$0	\$0
Governing Body Elected Officials	Personnel Services	\$18,200	\$17,894	\$18,200	\$18,200
		\$0	\$0	\$0	\$0
<b>TOTAL GENERAL FUND</b>		\$1,066,591	\$1,077,258	\$1,199,824	\$1,300,406
Sewer Fund	Full Time	\$112,945	\$70,674	\$79,836	\$83,828
	Overtime	\$7,273	\$4,794	\$4,275	\$4,275
	<b>TOTAL SEWER FUND</b>	\$120,218	\$75,468	\$84,111	\$88,103
Solid Waste	Full Time	\$20,034	\$0	\$0	\$0
	Overtime	\$880	\$0	\$0	\$0
	<b>TOTAL SOLID WASTE FUND</b>	\$20,914	\$0	\$0	\$0
Total Benefits all Funds		\$427,970	\$440,666	\$454,441	\$560,038
<b>TOTAL WAGES AND BENEFITS</b>		\$1,268,185	\$1,593,392	\$1,738,376	\$1,948,547

**GENERAL FUND****REVENUE**

	2011 Actual	2012 Actual	2013 Budget	2013 Esitmate	2014 Proposed
<b>Beginning of the year balance</b>	\$155,776	\$172,333	\$515,989	\$541,375	\$644,858
401 Building Permits	\$25,165	\$54,488	\$40,000	\$75,000	\$70,000
403 Pet Licenses	\$1,205	\$1,345	\$1,200	\$1,300	\$1,325
404 Business Licenses	\$8,350	\$8,500	\$8,350	\$8,500	\$8,500
405 Misc. Fees/Permits/Licenses	\$13,744	\$15,034	\$15,000	\$12,500	\$14,000
407 Plan/Plat Application Fees	\$963	\$750	\$1,000	\$1,000	\$1,000
421 Court Fines	\$154,984	\$152,808	\$150,000	\$145,000	\$152,000
432 Westar Energy Franchise Tax	\$94,388	\$101,576	\$85,000	\$93,000	\$90,000
433 Atmos Energy Franchise Tax	\$37,694	\$31,759	\$39,000	\$41,000	\$40,000
434 SW Bell Franchise Tax	\$5,471	\$17,163	\$5,500	\$18,000	\$18,000
435 Wow Cable Franchise Fee	\$38,620	\$34,386	\$40,000	\$35,000	\$32,500
436 Suburban Water Franchise Tax	\$22,695	\$20,114	\$23,500	\$22,000	\$23,000
438 AT&T Franchise Tax	\$13,970	\$0	\$14,000	\$0	\$0
450 Sales Tax	\$288,199	\$244,689	\$294,350	\$245,000	\$250,000
451 Local Alcohol Liquor Fund	\$8,080	\$8,482	\$8,839	\$9,000	\$9,250
460 Ad Valorem Property Tax	\$842,023	\$925,038	\$945,940	\$952,140	\$1,010,960
464 Back Taxes	\$102,788	\$89,557	\$35,000	\$30,000	\$25,000
480 Field of Dreams	\$44,000	\$33,721	\$37,500	\$37,500	\$37,500
491 Motor Vehicle Distribution	\$151,552	\$104,077	\$136,698	\$136,000	\$121,268
493 Recreational Vehicle Tax	\$1,784	\$1,127	\$1,006	\$1,000	\$1,361
496 16M & 20M Truck Tax	\$2,677	\$1,860	\$1,467	\$1,460	\$1,228
511 Other Revenues	\$6,516	\$3,411	\$5,000	\$5,000	\$5,000
551 Interest Income	\$599	\$2,749	\$1,250	\$2,500	\$2,750
672 Transfer from Sewer	\$0	\$25,088	\$47,810	\$47,810	\$50,201
675 Transfer from Solid Waste Fund	\$0	\$34,665	\$40,874	\$40,874	\$42,917
<b>TOTAL REVENUES</b>	<b>\$1,865,466</b>	<b>\$1,912,386</b>	<b>\$1,978,284</b>	<b>\$1,960,584</b>	<b>\$2,007,760</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$2,021,242</b>	<b>\$2,084,719</b>	<b>\$2,494,273</b>	<b>\$2,501,959</b>	<b>\$2,652,618</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,719,861</b>	<b>\$1,675,467</b>	<b>\$2,483,480</b>	<b>\$1,857,101</b>	<b>\$2,650,619</b>
<b>UNRESERVED CASH BALANCE</b>	<b>\$301,381</b>	<b>\$409,252</b>	<b>\$10,793</b>	<b>\$644,858</b>	<b>\$2,000</b>
<b>MILL LEVY INFORMATION</b>			<b>2013</b>	<b>2013</b>	<b>2014</b>
FUND REQUIREMENTS			\$945,940		\$1,010,960
ADD FOR DELINQUENT TAXES			5%		5%
TOTAL AD VALOREM			\$993,237		\$1,061,508
RATE OF LEVY IN MILLS			20.274		21.620

**GENERAL FUND****EXPENDITURES**

	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2013 Estimate</b>	<b>2014 Proposed</b>
Governing Body	\$77,499	\$38,506	\$544,100	\$64,550	\$616,400
Administrator	\$154,346	\$43,351	\$160,400	\$32,645	\$159,001
Facilities	\$80,115	\$127,513	\$123,346	\$119,644	\$122,635
City Clerk/Finance	\$218,243	\$308,169	\$323,734	\$329,599	\$351,861
Human Resources	\$13,716	\$23,277	\$25,150	\$21,600	\$23,600
Park & Recreation	\$60,398	\$35,151	\$30,225	\$29,900	\$31,400
Planning & Zoning	\$124,252	\$106,701	\$152,206	\$139,006	\$157,457
Police	\$692,270	\$725,257	\$825,020	\$820,982	\$855,758
Street	\$208,254	\$181,236	\$207,515	\$207,392	\$219,830
Miscellaneous	\$90,767	\$86,306	\$91,783	\$91,783	\$112,677
<b>TOTALS</b>	<b>\$1,719,861</b>	<b>\$1,675,467</b>	<b>\$2,483,480</b>	<b>\$1,857,101</b>	<b>\$2,650,619</b>

The General Fund is the primary operating fund for any city as it is available for any legally authorized purpose except those required to be accounted for in another Fund. The General Fund's primary revenue source is ad valorem property tax. This is a general tax on all real and personal property not exempt from taxation by law. It is sometimes called an "ad valorem" tax, meaning that the tax is based on the value of the property.

**GENERAL FUND****GOVERNING BODY****ACCOUNT: 01-003**

		2011	2012	2013	2013	2014
		Actual	Actual	Budget	Estimate	Proposed
701	Personnel Services	\$0	\$0	\$0	\$0	\$0
708	Elected Officials	\$18,200	\$17,894	\$18,200	\$18,200	\$18,200
751	Legal Fees	\$9,962	\$0	\$0	\$0	\$0
758	Paging/Wireless	\$0	\$0	\$0	\$0	\$0
761	Vehicle Expense	\$0	\$189	\$1,000	\$250	\$500
774	Training	\$1,121	\$354	\$1,400	\$500	\$1,200
781	Promo/Public Relations Activities	\$15,927	\$2,071	\$1,000	\$2,000	\$2,000
782	Mileage Reimbursement	\$0	\$0	\$200	\$100	\$200
783	Organization & Membership Dues	\$50	\$50	\$2,500	\$100	\$100
795	Outside Agency Requests	\$30,000	\$15,000	\$15,000	\$15,000	\$15,000
799	Miscellaneous Contractual	\$268	\$1,953	\$2,000	\$2,500	\$2,000
801	Office Supplies	\$174	\$175	\$200	\$50	\$100
803	Miscellaneous Commodities	\$455	\$206	\$1,500	\$150	\$1,000
804	Gas / Oil / Miscellaneous	\$34	\$304	\$100	\$100	\$100
807	Printed Material/Publications	\$423	\$309	\$1,000	\$600	\$1,000
850	Budget Stabilization & Development	\$886	\$0	\$500,000	\$25,000	\$575,000
<b>TOTALS</b>		\$77,499	\$38,506	\$544,100	\$64,550	\$616,400

The Governing Body Department consists of the Mayor and a five member City Council. Outside agency funding (Care Council) has been maintained at the 2013 level. The Budget Stabilization & Development line item accounts for funds intended for the use of budget stabilization and potential development opportunities. If not utilized these resources will be rolled over into the 2015 budget in the form of cash carryover and could be used for budget stabilization purposes.

# GENERAL FUND

## CITY ADMINISTRATOR

### ACCOUNT: 01-006

		2011	2012	2013	2013	2014
		Actual	Actual	Budget	Estimate	Proposed
701	Full Time	\$135,576	\$31,828	\$91,800	\$32,645	\$94,251
704	Overtime	\$303	\$0	\$0	\$0	\$0
758	Mobile Communications	\$1,384	\$0	\$1,850	\$0	\$0
774	Training	\$3,280	\$300	\$3,500	\$0	\$3,500
782	Mileage Reimb/Car Allowance	\$175	\$0	\$1,000	\$0	\$1,000
783	Organization & Membership Dues	\$942	\$0	\$1,500	\$0	\$1,500
799	Miscellaneous Contractual	\$2,392	\$0	\$7,000	\$0	\$7,000
801	Office Supplies	\$54	\$0	\$250	\$0	\$250
803	Miscellaneous Commodities	\$325	\$0	\$500	\$0	\$500
807	Printed Material/Publications	\$819	\$0	\$500	\$0	\$500
850	Capital Outlay	\$885	\$0	\$2,500	\$0	\$2,500
847	Contingency	\$8,212	\$11,223	\$50,000	\$0	\$48,000
<b>TOTALS</b>		\$154,346	\$43,351	\$160,400	\$32,645	\$159,001

The City Administrator is responsible for planning, organizing, directing and coordinating all municipal activities, including utilities; serves as the chief administrative officer of the City and is responsible for the proper administration of all City affairs. This Department was initially identified as independent of others in the City's 2011 annual operating budget and includes expenditures for the activities of City Administrator. Kansas statutes allow for up to ten percent of contingency spending. The **Contingency** line item is budgeted for unexpected expenses that occur mid-year with no ability to budget for them. The department consists of one employee and a \$7,500 stipend for the Assistant City Administrator position.

# GENERAL FUND

## CLERK/FINANCE

### ACCOUNT :

		2011	2012	2013	2013	2014
		Actual	Actual	Budget	Estimated	Proposed
701	Full-time	\$102,075	\$143,693	\$146,199	\$146,199	\$153,509
702	Part-time	\$0	\$11,676	\$20,335	\$18,000	\$21,351
704	Overtime	\$1,452	\$2,881	\$3,000	\$2,900	\$3,000
751	Legal Fees	\$12,226	\$48,452	\$45,000	\$51,000	\$52,000
758	Paging/Wireless	\$575	\$892	\$800	\$700	\$700
760	Notices & Advertisements	\$1,424	\$3,035	\$1,500	\$1,500	\$1,500
774	Training	\$4,014	\$3,648	\$4,500	\$4,300	\$4,500
779	Insurance Expenses	\$43,311	\$44,288	\$50,000	\$52,000	\$55,000
781	Promo/Public Relations Activities	\$1,014	\$1,000	\$2,500	\$2,500	\$1,500
782	Car Allowance/Mileage Reimb	\$0	\$0	\$400	\$300	\$300
783	Organization & Membership Dues	\$11,604	\$11,593	\$12,500	\$12,000	\$12,500
785	Accounting & Auditing	\$17,900	\$17,900	\$20,000	\$19,000	\$20,000
799	Miscellaneous Contractual	\$15,698	\$11,149	\$5,000	\$11,000	\$11,000
801	Office Supplies	\$2,768	\$2,227	\$3,000	\$2,250	\$2,500
803	Miscellaneous Commodities	\$334	\$50	\$1,500	\$500	\$1,000
807	Printed Material/Publications	\$2,893	\$2,632	\$2,500	\$2,250	\$2,000
808	Postage & Postal Permit	\$596	\$906	\$2,500	\$1,000	\$1,000
850	Capital Outlay	\$358	\$2,147	\$2,500	\$2,200	\$8,500
<b>TOTALS</b>		<b>\$218,243</b>	<b>\$308,169</b>	<b>\$323,734</b>	<b>\$329,599</b>	<b>\$351,861</b>

The City Clerk/Finance office is responsible for many basic governmental functions. As part of the statutory duties, the Clerk serves as the record keeper of all City Commission proceedings and actions, as well as City records (ordinances, resolutions, deeds, contracts, agreements, easements, vacations). The City Clerk is designated as the Freedom of Information Officer and coordinates all requests for records. The Clerk/Finance office is also responsible for providing the Governing Body with agenda packets and materials, maintaining and updating the City Code, recording and certifying special assessments, licensing businesses, cereal malt beverages, drinking establishments and fireworks stands. Department staff also provide the City with all accounting and utility billing functions including preparation of the City's annual operating budget. The **Organizational and Membership** dues line item includes funding for affiliations to organizations such as League of Kansas Municipalities (LKM), Mid-America Regional Council (MARC) and the Leavenworth County Development Coalition (LCDC). **Accounting and Auditing** expenses were increased to reflect the cost of continuing a Generally Accepted Accounting Principles (GAAP) compliant audit for the 2013 fiscal year. Expenses for the audit will be incurred in 2014. The **Miscellaneous Contractual** line item includes image management agreements, accounting software (FundBalance) maintenance. City-wide legal expenses are consolidated and included in the Clerk/Finance budget. The Capital Outlay line item includes the purchase of a new document imaging system.

**GENERAL FUND****Human Resources****ACCOUNT: 01-012**

		2011	2012	2013	2013	2014
		Actual	Actual	Budget	Estimate	Proposed
742	Payroll Vendor	\$0	\$3,104	\$5,500	\$5,000	\$5,000
745	HR Support	\$5,605	\$9,375	\$8,650	\$6,000	\$6,000
787	Employee Assistance Program	\$0	\$0	\$500	\$500	\$500
799	Miscellaneous Contractual	\$212	\$0	\$0	\$0	\$0
813	Clothing Allowance	\$7,899	\$10,748	\$10,000	\$10,000	\$12,000
816	Vaccination Allowance	\$0	\$50	\$500	\$100	\$100
<b>TOTALS</b>		<b>\$13,716</b>	<b>\$23,277</b>	<b>\$25,150</b>	<b>\$21,600</b>	<b>\$23,600</b>

Employee benefits for all funds have been consolidated into the Employee Benefit Fund allowing for easier tracking and a comprehensive view of employee benefit costs. **HR Support** includes the agreement for human resource support for all City Departments. The **Clothing Allowance** line item encompasses all General Fund employees the Planning Commission and Elected Officials.

**GENERAL FUND****STREET DEPARTMENT****ACCOUNT: 01-**

		2011	2012	2013	2013	2014
		Actual	Actual	Budget	Estimated	Proposed
701	Full Time	\$121,228	\$157,510	\$168,752	\$168,752	\$177,190
702	Part Time	\$4,476	\$0	\$0	\$6,000	\$6,000
704	Overtime	\$0	\$2,214	\$4,440	\$4,440	\$4,440
751	Legal Fees	\$0	\$0	\$0	\$0	\$0
758	Paging/Wireless	\$1,281	\$1,356	\$1,400	\$1,400	\$1,400
760	Notices & Advertisements	\$0	\$0	\$100	\$0	\$0
761	Vehicle/Equipment Main & Repair	\$5,453	\$4,289	\$7,500	\$3,500	\$5,000
774	Training	\$0	\$697	\$300	\$300	\$300
787	Street Lighting	\$60,757	\$0	\$0	\$0	\$0
799	Miscellaneous Contractual	\$1,228	\$1,840	\$2,000	\$0	\$0
801	Office Supplies	\$512	\$1,359	\$700	\$700	\$700
803	Miscellaneous Commodities	\$3,919	\$4,970	\$4,500	\$4,500	\$4,500
804	Gas/Oil/Misc	\$7,444	\$6,111	\$6,823	\$6,800	\$6,800
810	Safety Equipment	\$444	\$889	\$1,000	\$1,000	\$1,000
811	Maint Materials/Supplies	\$0	\$0	\$0	\$0	\$0
850	Capital Outlay	\$1,512	\$0	\$10,000	\$10,000	\$12,500
<b>TOTALS</b>		<b>\$208,254</b>	<b>\$181,236</b>	<b>\$207,515</b>	<b>\$207,392</b>	<b>\$219,830</b>

The Street Department contributes to the quality of life of Basehor residents by maintaining approximately 43 linear miles of city streets including maintenance, improvements and snow removal. The Department also maintains and schedules repairs and improvements on City Streets, all City facilities including the Field of Dreams Athletic complex and the City Park, state licensed animal confinement area as well as general maintenance on all designated City property. The Street Department also coordinates the logistics of solid waste disposal and single stream recycling disposal. The Capital Outlay line item includes the purchase of a milling head for the City's loader.

## GENERAL FUND

## POLICE

## ACCOUNT: 01-004

		2011	2012	2013	2013	2014
		Actual	Actual	Budget	Estimate	Proposed
701	Full-time	\$528,242	\$548,647	\$600,495	\$609,907	\$622,644
702	Part-time	\$21,454	\$20,074	\$23,775	\$23,775	\$24,964
704	Overtime	\$34,152	\$41,307	\$45,000	\$45,000	\$45,000
705	Police Grant Personal Serv.	\$0	\$0	\$0	\$0	\$0
751	Legal Fees	\$1,346	\$0	\$0	\$0	\$0
758	Paging/Wireless	\$5,133	\$4,685	\$4,000	\$3,000	\$4,000
759	Animal Control Expenses	\$2,120	\$1,278	\$2,000	\$1,500	\$2,000
760	Notices & Advertisements	\$443	\$554	\$750	\$750	\$750
761	Vehicle/Equipment Main & Repair	\$11,233	\$11,850	\$12,000	\$12,000	\$12,000
764	Leavenworth County Jail	\$2,678	\$2,503	\$5,000	\$4,000	\$5,000
766	Municipal Court Judge	\$3,600	\$3,600	\$4,800	\$4,650	\$5,400
767	Court Fees	\$17,122	\$16,587	\$25,000	\$23,000	\$25,000
774	Training	\$5,480	\$7,864	\$8,000	\$8,000	\$8,000
780	Court Appointed Counsel	\$0	\$1,450	\$0	\$1,200	\$4,800
781	Promo/Public Relations Activities	\$77	\$90	\$500	\$500	\$500
782	Mileage Reimbursement	\$0	\$0	\$500	\$500	\$500
783	Organization Membership Dues	\$465	\$325	\$500	\$500	\$500
799	Misc Contractual Services	\$13,184	\$17,989	\$30,000	\$25,000	\$30,000
801	Office Supplies	\$1,829	\$2,385	\$2,500	\$2,500	\$2,500
803	Miscellaneous Commodities	\$3,734	\$1,678	\$8,000	\$6,000	\$8,000
804	Gas/Oil/Misc	\$36,694	\$37,936	\$40,000	\$40,000	\$42,000
807	Printed Material/Publications	\$1,706	\$953	\$1,000	\$1,000	\$1,000
808	Postage & Postal Permit	\$895	\$639	\$1,200	\$1,200	\$1,200
810	Safety Equipment (Vests)	\$0	-\$333	\$2,000	\$2,000	\$2,000
850	Capital Outlay	\$685	\$3,197	\$8,000	\$5,000	\$8,000
<b>TOTALS</b>		<b>\$692,270</b>	<b>\$725,257</b>	<b>\$825,020</b>	<b>\$820,982</b>	<b>\$855,758</b>

The Basehor Police Department coordinates public safety efforts throughout the City. Through investigations, patrols, and other efforts, the Police Department endeavors to deter and prevent criminal activity within the city. The **Part-time** animal control line item has been increased to provide for increased demand for services. **Vehicle/equipment maintenance** and repair is required to maintain an aging fleet of response vehicles. The **Miscellaneous Contractual** Services line item includes image management expenses, TLO Online Investigative Services, Training @ Your Place, Leavenworth County Probation services, insurance claims, fire extinguisher maintenance, new employee psychological exams, citation books, statute pocket guides, UPC/STO books, indigent defense and departmental functional requirements. In regard to **training** all officers are required by Kansas Statute to obtain 40 hours of annual training. Due to rising fuel costs and required patrol coverage the **Gas/Oil/Misc** line item has been increased. The **Miscellaneous Commodities** line item includes Watchguard video equipment and supplies, promotional items purchased for community policing, video and office supplies, radar system

# GENERAL FUND

## CITY FACILITIES

		2011	2012	2013	2014
		Actual	Actual	Budget	Proposed
				Estimate	
752	Utility Gas (Atmos)	\$8,182	\$3,522	\$9,000	\$9,738
753	Utility Electric (Westar)	\$3,516	\$4,130	\$3,322	\$3,405
754	Utility Sewer & Solid Waste	\$417	\$0	\$258	\$256
755	Utility Water (Cons Water)	\$1,333	\$2,001	\$1,545	\$1,640
757	Telephone/Fax/Internet Service	\$3,797	\$4,126	\$4,222	\$4,328
761	Vehicle/Equip. Maint. & Repari	\$0	\$1,031	\$0	\$0
777	Facility Repairs & Maintenance	\$1,102	\$170	\$1,500	\$1,025
787	Street Lighting	\$0	\$56,741	\$50,000	\$51,250
797	Technology Support	\$47,398	\$40,513	\$40,000	\$41,000
799	Misc. Contractual Services	\$9,012	\$11,533	\$7,500	\$7,688
803	Miscellaneous Commodities	\$2,303	\$3,592	\$1,000	\$1,128
810	Safety Equipment	\$3,057	\$155	\$500	\$154
850	Capital Outlay	\$0	\$0	\$4,500	\$1,025
<b>TOTALS</b>		<b>\$80,115</b>	<b>\$127,513</b>	<b>\$123,346</b>	<b>\$122,635</b>

The **Technology Agreement** line item covers the agreement for services relating to information technology support and network security for all City Departments. **Miscellaneous Contractual** includes items such cleaning, general repairs and fire extinguisher inspections. The **Miscellaneous Commodities** line item includes general supplies and maintenance materials. **Street Lighting** was moved from the Street Department to City Facilities as it is a City-wide utility expense.

**GENERAL FUND****PARKS & RECREATION DEPARTMENT****ACCOUNT: 01-008**

		2011	2012	2013	2013	2014
<b>PERSONNEL</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
<b>701</b>	Personnel Services	\$0	\$0	\$0	\$0	\$0
<b>702</b>	Part-Time	\$6,217	\$9,330	\$4,825	\$6,000	\$6,000
<b>704</b>	Overtime	\$52	\$102	\$0	\$0	\$0
<b>803</b>	Miscellaneous Commodities	\$474	\$522	\$500	\$500	\$500
<b>811</b>	Maintenance Materials/Supplies	\$798	\$752	\$1,000	\$1,000	\$1,000
<b>738</b>	Field of Dreams	\$43,554	\$20,115	\$15,000	\$15,000	\$6,000
	Field of Dreams Rebates	\$0	\$0	\$0	\$0	\$9,000
<b>753</b>	Utility Electric	\$3,743	\$2,119	\$3,800	\$3,800	\$3,800
<b>754</b>	Utility Sewer & Solid Waste	\$141	\$0	\$0	\$0	\$0
<b>755</b>	Utility Water	\$348	\$415	\$600	\$600	\$600
<b>792</b>	Park Maintenance & Repairs	\$3,073	\$1,265	\$2,000	\$2,000	\$2,000
<b>799</b>	Misc. Contractual Services	\$1,999	\$532	\$2,500	\$1,000	\$2,500
<b>TOTALS</b>		<b>\$60,398</b>	<b>\$35,151</b>	<b>\$30,225</b>	<b>\$29,900</b>	<b>\$31,400</b>

The Parks & Recreation Department provides quality recreational, sporting and leisure opportunities within the City of Basehor. This Department also enhances and maintains the City Park (including walking trail and restroom facilities). The **Field of Dreams** athletic complex expenses includes utilities. Utility expenses at the complex during the sports season are recouped from the City's youth programming contractor. Beginning in 2014, youth programming participation rebates will be charged to a dedicated line item. Approximately 1,200 area youth participated in athletic programming at the complex every year.

## GENERAL FUND

## PLANNING &amp; ZONING

## ACCOUNT: 01-017

		2011	2012	2013	2013	2014
		Actual	Actual	Budget	Estimate	Proposed
701	Full-time	\$92,340	\$89,448	\$117,006	\$117,006	\$122,857
704	Overtime	\$826	\$653	\$1,000	\$1,000	\$1,000
751	Legal Fees	\$16,365	\$0	\$0	\$0	\$0
758	Paging/Wireless	\$1,542	\$1,171	\$1,500	\$1,500	\$1,500
760	Notices & Printed Materials	\$1,444	\$988	\$2,000	\$2,000	\$2,000
761	Vehicle/Equipment Main & Repair	\$47	\$612	\$1,700	\$1,700	\$1,700
765	Engineering Services	\$1,984	\$2,514	\$0	\$0	\$0
765	Professional Services	\$0	\$0	\$15,000	\$5,000	\$15,000
768	Consulting/Special Studies	\$21	\$0	\$0	\$0	\$0
774	Training/Travel/Mileage	\$2,249	\$609	\$2,000	\$1,000	\$2,000
776	Building Demolition	\$0	\$0	\$0	\$0	\$0
782	Mileage Reimb/Car Allowance	\$0	\$0	\$0	\$0	\$0
783	Organization/Membership Dues	\$205	\$494	\$1,000	\$800	\$800
799	Miscellaneous Contractual	\$2,893	\$6,477	\$3,500	\$3,500	\$3,600
801	Office Supplies	\$109	\$671	\$500	\$500	\$500
803	Miscellaneous Commodities	\$143	\$31	\$1,500	\$1,000	\$1,000
804	Gas/Oil/Misc	\$1,219	\$1,635	\$3,500	\$2,000	\$3,500
807	Printed Material/Publications	\$308	\$198	\$0	\$0	\$0
808	Postage & Postal Permit	\$698	\$1,200	\$0	\$0	\$0
850	Capital Outlay	\$1,859	\$0	\$2,000	\$2,000	\$2,000
<b>TOTALS</b>		<b>\$124,252</b>	<b>\$106,701</b>	<b>\$152,206</b>	<b>\$139,006</b>	<b>\$157,457</b>

The Planning & Zoning Department promotes safety and quality neighborhood/commercial maintenance and development. More specifically, staff continues to review the City's Comprehensive Plan and add items as-needed based on special study areas. The Department also applies the city's long-range development goals and objectives to specific development proposals as they are brought before the Planning Commission and City Council. The department assures residents safety by conducting thorough reviews of all construction plans for compliance with the latest building codes, engineering standards and environmental requirements. Reviews with detailed, on-site inspections of construction activity throughout the building process are also conducted. **Engineering Services** and **Consulting/Special Studies** are included in **Professional Services**. **Professional Services** include miscellaneous traffic studies, geotechnical studies, and licensed survey work. **Miscellaneous Contractual** includes maintenance on AutoCAD, GIS, Laredo and aerial mapping. **Miscellaneous Commodities** include field equipment replacement, survey equipment, safety equipment, and 36" printing paper. **Capital Outlay** will provide for a mobile computing device as building permits increase.

**GENERAL FUND****MISCELLANEOUS**

	<b>01-011</b>				
	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2013 Estimated</b>	<b>2014 Proposed</b>
Transfer to Equipment Reserve	\$69,518	\$69,518	\$72,283	\$72,283	\$91,177
NRP Rebate	\$16,440	\$16,788	\$19,500	\$19,500	\$21,500
Reimbursements & Reimbursables	\$4,809		\$0	\$0	\$0
<b>TOTALS</b>	<b>\$90,767</b>	<b>\$86,306</b>	<b>\$91,783</b>	<b>\$91,783</b>	<b>\$112,677</b>

Included in this budget is a Fleet Replacement Schedule which outlines the necessary transfers to cover the General Fund's share of equipment depreciation. The **Transfer to Equipment Reserve** is for this purpose. The **Neighborhood Revitalization Program (NRP) Rebate** covers the rebate of ad valorem taxes on constructed and eligible property improvements within the defined NRP neighborhoods.

**SOLID WASTE FUND****REVENUES & EXPENSES**

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed
Beginning of year balance	\$88,375	\$96,034	\$76,492	\$76,555	\$78,762
411 Deffenbaugh PAYT Stickers	\$0	\$453	\$1,000	\$500	\$500
495 Delinquent Fee Collections	\$958	\$10,117	\$1,000	\$1,500	\$1,500
521 Solid Waste Fees	\$269,912	\$282,173	\$292,363	\$291,000	\$298,275
551 Interest on Idle Funds	\$115	\$520	\$150	\$550	\$550
<b>TOTAL REVENUE</b>	<b>\$270,985</b>	<b>\$293,262</b>	<b>\$293,513</b>	<b>\$293,550</b>	<b>\$300,825</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$359,360</b>	<b>\$389,296</b>	<b>\$370,005</b>	<b>\$370,105</b>	<b>\$379,587</b>
<b>EXPENDITURES</b>					
05-009-807 Printed Material/Publications	\$901	\$381	\$500	\$200	\$500
05-009-808 Postage & Postal Permit	\$1,971	\$2,136	\$850	\$1,000	\$1,000
05-009-850 Capital Outlay	\$358	\$0	\$0	\$500	\$500
09-000-903 Transfer to General Fund (Wages)	\$0	\$34,665	\$40,874	\$40,874	\$42,917
09-010-701 Full Time	\$20,034	\$0	\$0	\$0	\$0
09-010-704 Overtime	\$880	\$0	\$0	\$0	\$0
09-010-775 Solid Waste Disposal	\$230,221	\$231,758	\$231,040	\$231,000	\$236,775
09-010-799 Misc. Contractual Services	\$1,380	\$1,254	\$700	\$500	\$500
09-010-801 Office Supplies	\$6	\$0	\$300	\$100	\$200
09-010-803 Miscellaneous Commodities	\$130	\$77	\$100	\$75	\$100
09-011-905 Transfer to Employee Benefit	\$11,085	\$8,623	\$16,294	\$16,294	\$16,863
09-111-774 Training	\$0	\$294	\$1,600	\$1,000	\$1,600
<b>TOTALS</b>	<b>\$266,966</b>	<b>\$279,187</b>	<b>\$291,758</b>	<b>\$291,343</b>	<b>\$300,455</b>
<b>UNRESERVED CASH BALANCE</b>	<b>\$92,394</b>	<b>\$110,108</b>	<b>\$78,247</b>	<b>\$78,762</b>	<b>\$79,132</b>

The City of Basehor contracts with Deffenbaugh Industries to provide solid waste collection and single stream curbside recycling utilizing poly-carts. All residences in Basehor receive this service. The transfer to the General Fund allocates the partial salaries for City staff involved in operating the utility. Five percent of the City Administrator, City Clerk/Finance Director, Accounting Clerk and Street Department line staff's salaries are accounted for in this Fund. Fifty percent of the Assistant City Clerk's salary and ten percent of the City Superintendent's salary is accounted for in this Fund.

**SEWER FUND****REVENUES**

	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2013 Estimate</b>	<b>2014 Proposed</b>
<b>Beginning of year balance</b>	\$404,640	\$717,428	\$607,809	\$769,903	\$691,459
<b>REVENUES</b>					
408 Sewer Charges	\$1,029,953	\$1,060,514	\$1,105,568	\$1,107,716	\$1,135,408
495 Sewer Connection Fees	\$485,208	\$120,750	\$90,000	\$90,000	\$131,979
511 Delinquent Fee Collections	\$43,639	\$29,690	\$8,000	\$35,000	\$44,456
551 Other Revenues	\$0	\$100	\$0	\$0	\$0
547 Interest Income	\$667	\$2,586	\$1,100	\$2,250	\$2,250
Capital Project Funds	\$0	\$0	\$0	\$0	\$0
472 Special Assessments	\$84,631	\$90,269	\$72,162	\$72,162	\$72,162
<b>TOTAL REVENUE</b>	<b>\$1,785,322</b>	<b>\$5,831,531</b>	<b>\$1,276,830</b>	<b>\$1,307,128</b>	<b>\$1,386,255</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$2,189,962</b>	<b>\$6,548,959</b>	<b>\$1,884,639</b>	<b>\$2,077,031</b>	<b>\$2,077,714</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,522,106</b>	<b>\$1,421,662</b>	<b>\$1,397,072</b>	<b>\$1,385,572</b>	<b>\$1,412,828</b>
<b>UNRESERVED CASH BALANCE</b>	<b>\$667,856</b>	<b>\$5,127,297</b>	<b>\$487,568</b>	<b>\$691,459</b>	<b>\$664,886</b>

The Sewer Fund accounts for revenues and expenses related to the provision of sewer services to City residents and customers in adjacent areas. It is classified as an Enterprise Fund rendering services on a user charge basis. The system is a self supporting entity and the accounting must make it possible to demonstrate whether the enterprise is operating at a profit or loss. Rates are set based on the cash needs approach with revenues equaling or exceeding budgetary expenditure appropriations which include both capital outlay and debt retirement. Users of the system are charged based on actual water usage during the months of December, January and February.

**SEWER FUND****EXPENSES**

		2011	2012	2013	2013	2014
<b>PERSONNEL</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
<b>05-009-701</b>	Full Time	\$112,945	\$70,674	\$79,836	\$79,836	\$83,828
<b>05-009-704</b>	Overtime	\$7,273	\$4,794	\$4,275	\$4,275	\$4,275
<b>05-711-751</b>	Legal Professional Fees	\$811	\$0	\$0	\$0	\$0
<b>05-009-753</b>	Utility Electric	\$103,401	\$96,630	\$105,818	\$105,818	\$107,934
<b>05-009-757</b>	Telephone/Fax/Internet Service	\$1,581	\$1,720	\$0	\$0	\$0
<b>05-009-758</b>	Paging/Wireless	\$1,718	\$1,193	\$0	\$0	\$0
<b>05-009-760</b>	Notices & Printed Materials	\$0	\$120	\$0	\$0	\$0
<b>05-009-761</b>	Vehicle/Equip Maint. & Repair	\$2,372	\$1,619	\$3,000	\$3,000	\$3,000
<b>05-009-762</b>	Sludge Waste Removal	\$19,877	\$17,412	\$18,500	\$18,500	\$18,500
<b>05-009-765</b>	Engineering Services	\$0	\$2,212	\$10,000	\$2,000	\$2,500
<b>05-009-774</b>	Training	\$414	\$3,415	\$2,000	\$2,000	\$2,000
<b>05-009-777</b>	Facility Repairs/Maintenance	\$6,321	\$8,345	\$10,000	\$10,000	\$15,000
<b>05-009-789</b>	Collection System Maint./Repair	\$21,132	\$24,317	\$26,500	\$26,500	\$35,000
<b>05-009-790</b>	Sampling	\$3,743	\$4,292	\$4,500	\$4,500	\$4,500
<b>05-009-799</b>	Miscellaneous Contractual	\$8,431	\$44,178	\$5,000	\$5,000	\$7,500
<b>05-009-803</b>	General Supplies	\$5,348	\$4,865	\$5,000	\$3,000	\$5,000
<b>05-009-804</b>	Gas/Oil/Misc	\$5,315	\$4,994	\$7,900	\$7,900	\$7,900
<b>05-009-807</b>	Printed Material/Publications	\$218	\$381	\$500	\$500	\$500
<b>05-009-808</b>	Postage & Postal Permit	\$4,824	\$7,904	\$800	\$800	\$2,500
<b>05-009-810</b>	Safety Equipment	\$0	\$2,089	\$2,500	\$1,000	\$2,500
<b>05-009-845</b>	New Equipment	\$5,995	\$18,799	\$21,000	\$21,000	\$34,500
<b>05-009-811</b>	Maint. Materials/Supplies	\$2,778	\$7,714	\$12,500	\$12,500	\$15,000
<b>05-009-815</b>	Collection System Materials/Supplies	\$22		\$0	\$0	\$0
	Transfer to General Fund (Wages)	\$0	\$25,088	\$47,810	\$47,810	\$50,201
	Transfer to Employee Benefit	\$52,056	\$38,880	\$47,535	\$47,535	\$46,499
<b>05-000-865</b>	Capital Improvements	\$0		\$0	\$0	\$0
<b>05-000-854</b>	Sewer Line Rehabilitation	\$118,398		\$100,000	\$100,000	\$100,000
<b>05-000-901</b>	KDHE Payments	\$936,692	\$5,396,921	\$882,098	\$882,098	\$864,191
<b>TOTALS</b>		<b>\$1,421,662</b>	<b>\$5,788,557</b>	<b>\$1,397,072</b>	<b>\$1,385,572</b>	<b>\$1,412,828</b>

The **Sewer Line Rehabilitation** line item includes \$100,000 to repair and replace infrastructure. The increase in the General Fund transfer more accurately allocates the percentage of wages required to operate the sewer system. Forty percent of the City Superintendent and one half of the Assistant City Clerk's wages are allocated to the Sewer Fund. The full time wages included in the budget account for the two full time wastewater operator positions. The **New Equipment** line item includes the purchase of a submersible pump for the 163rd Street lift station. This pump would minimize the potential for lift station failure due to high flows caused by a rain event. The purchase of a 4" solids handling trash/sewage pump is also being proposed. This pump would be utilized at the wastewater treatment facility as well as in the field.

# BOND & INTEREST FUND

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed
<b>Beginning of year balance</b>	\$35,043	\$404,894	\$647,962	\$659,199	\$645,480
<b>REVENUES</b>					
460 Ad Valorem	\$149,672	\$99,066	\$67,962	\$67,962	\$17,537
461 & 464 Delinquent Taxes	\$10,644	\$7,011	\$5,000	\$11,000	\$5,000
465 Neighborhood Revit.	\$0	\$0	\$0	\$0	\$0
466 (Escape) Tax	\$0	-\$1	\$0	-\$2	\$0
491 MVT	\$1,843	\$17,392	\$9,308	\$9,308	\$45,529
493 RVT	\$21	\$197	\$108	\$108	\$98
496 16/20MVT	\$64	\$22	\$157	\$157	\$556
470 & 471 Special Assessments	\$843,420	\$704,913	\$527,000	\$527,000	\$527,000
523 TDD - Sales Tax Revenue	\$15,722	\$14,278	\$40,000	\$16,000	\$16,400
549 Bond Proceeds	\$0	\$1,287,762	\$0	\$0	\$0
481 BTC Assessments	\$0	\$0	\$230,000	\$218,597	\$219,080
681 Transfer from BTC	\$0	\$49,983	\$0	\$0	\$0
551 Interest	\$485	\$2,604	\$1,500	\$2,500	\$2,500
<b>TOTAL REVENUE</b>	\$1,021,871	\$2,183,226	\$881,035	\$852,630	\$833,700
<b>TOTAL AVAILABLE FUNDS</b>	\$1,056,914	\$2,588,120	\$1,528,997	\$1,511,829	\$1,479,180
<b>EXPENDITURES</b>					
860/862 2004 & 2005 GO / 2013 GO Refi	\$536,822	\$533,346	\$529,540	\$555,000	\$478,305
880 KDOT TRF125 Refi. Payment	\$115,306	\$1,250,000	\$89,624	\$90,253	\$88,395
2012 GO Bonds (BTC & 155th)	\$0	\$143,777	\$231,333	\$218,597	\$219,080
Neighborhood Revitalization	\$1,896	\$1,798	\$3,500	\$2,500	\$3,000
Future Debt Service	\$0	\$0	\$675,000	\$0	\$690,000
<b>TOTAL EXPENDITURES</b>	\$654,024	\$1,928,921	\$1,528,997	\$866,350	\$1,478,780
<b>UNRESERVED CASH BALANCE</b>	\$402,890	\$659,199	\$0	\$645,480	\$400
<b>MILL LEVY INFORMATION</b>			<b>2013</b>	<b>2013</b>	<b>2014</b>
FUND REQUIREMENTS			\$67,962		\$17,537
ADD FOR DELINQUENT TAXES			5%		5%
TOTAL AD VALOREM			\$71,360		\$18,414
RATE OF LEVY IN MILLS			1.457		0.375

The Bond & Interest Fund is used to account for the payment of principal and interest on long term general obligation debts. KSA 79-2930 allows up to an additional 5% for delinquent taxes over the actual delinquency rate. The **Future Debt Service** line item will be utilized for future financing capacity and protection against default if revenues are not collected as anticipated.

**EMPLOYEE BENEFIT****Fund 20**

		2011	2012	2013	2013	2014
		Actual	Actual	Budget	Estimate	Proposed
<b>Beginning of year balance</b>		\$1	\$48,282	\$92,334	\$135,031	\$145,639
<b>REVENUES</b>						
<b>460</b>	Ad Valorem	\$446,021	\$418,787	\$355,169	\$355,169	\$335,579
<b>461/464</b>	Delinquent	\$6,049	\$8,365	\$2,500	\$5,000	\$5,500
	MVT	\$0	\$51,595	\$39,332	\$39,332	\$8,701
	RVT	\$0	\$586	\$455	\$455	\$511
	16/20MVT	\$0		\$664	\$664	\$132
<b>551</b>	Interest	\$40	\$582	\$100	\$600	\$615
<b>675</b>	Transfer From Solid Waste	\$11,085	\$8,623	\$16,294	\$16,294	\$16,863
<b>672</b>	Transfer From Sewer	\$52,056	\$38,800	\$47,535	\$47,535	\$46,499
<b>TOTAL REVENUE</b>		\$515,251	\$527,338	\$462,049	\$465,049	\$414,399
<b>TOTAL AVAILABLE FUNDS</b>		\$515,252	\$575,620	\$554,383	\$600,080	\$560,038
<b>EXPENDITURES</b>						
<b>737</b>	Work Comp	\$22,632	\$24,348	\$38,925	\$25,565	\$26,997
<b>740</b>	Life and AD&D	\$808	\$918	\$988	\$844	\$988
<b>742</b>	Payroll Vendor	\$5,327	\$2,017	\$0	\$0	\$0
<b>743</b>	Short Term Disability	\$3,186	\$3,374	\$4,082	\$3,375	\$4,253
<b>744</b>	Long Term Disability	\$2,697	\$2,699	\$3,256	\$2,691	\$3,392
<b>746</b>	Social Security	\$72,481	\$69,984	\$82,734	\$74,820	\$86,356
<b>747</b>	Medicare	\$16,951	\$16,338	\$19,349	\$17,499	\$20,196
<b>748</b>	KS Unemployment Tax	\$28,525	\$6,084	\$10,408	\$9,506	\$10,864
<b>749</b>	Employee Vision	\$3,323	\$3,897	\$4,622	\$3,780	\$4,622
<b>772</b>	EE Medical	\$134,565	\$135,695	\$165,859	\$155,856	\$178,722
<b>773</b>	EE Deferred Compensation	\$96,951	\$61,402	\$79,528	\$67,088	\$78,759
<b>778</b>	EE Dental Insurance	\$6,882	\$10,618	\$13,296	\$11,112	\$13,869
<b>786</b>	KS Police/Fireman	\$72,654	\$95,692	\$96,335	\$99,697	\$103,017
<b>847</b>	Cash Reserve/Contingency	\$0	\$0	\$25,000	\$0	\$45,000
<b>985</b>	Neighborhood Revitalization	\$0	\$7,600	\$10,000	\$8,174	\$10,000
<b>TOTAL EXPENDITURES</b>		\$466,982	\$440,666	\$554,382	\$454,441	\$560,038
<b>UNRESERVED CASH BALANCE</b>		\$48,270	\$134,954	\$1	\$145,639	\$0

**MILL LEVY INFORMATION****2013****2014**

FUND REQUIREMENTS	\$355,169	\$335,579
ADD FOR DELINQUENT TAXES	5%	5%
TOTAL AD VALOREM	\$372,927	\$352,358
RATE OF LEVY IN MILLS	7.612	7.177

KSA 12-16,102 authorizes the establishment of an employee benefit fund. KSA 79-2930 allows up to an additional 5% for delinquent taxes over the actual delinquency rate. The cost of employee benefits for all City employees are included in one fund to allow a clear reporting of the total cost to the City for providing those benefits. This Fund has not included a contingency line item in the past. These funds will be used as a stop gap measure if revenues are not collected as anticipated as well as a cushion against future increases. The Payroll Vendor expense has been moved to the Human Resources Department in the General Fund.

# CONSOLIDATED HIGHWAY FUND

## ACCOUNT: 10-000

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed
<b>Beginning of year balance</b>	\$1,920,341	\$2,020,285	\$2,090,995	\$1,965,576	\$1,541,306
<b>REVENUES</b>					
State of Kansas Gas Tax	\$117,503	\$120,543	\$120,060	\$118,000	\$122,230
County Transfer Gas Tax	\$11,354	\$13,979	\$14,460	\$14,230	\$14,640
Excise/Impact Fees	\$26,277	\$56,279	\$34,000	\$70,000	\$60,000
<b>452/456</b> Local Sales and Use Tax	\$237,531	\$320,389	\$255,000	\$255,000	\$260,000
Transfer from General Fund	\$0	\$0	\$0	\$0	\$0
Interest on Idle Funds	\$2,256	\$7,065	\$2,500	\$5,000	\$4,000
<b>TOTAL REVENUE</b>	<b>\$394,921</b>	<b>\$518,255</b>	<b>\$426,020</b>	<b>\$462,230</b>	<b>\$460,870</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$2,315,262</b>	<b>\$2,538,540</b>	<b>\$2,517,015</b>	<b>\$2,427,806</b>	<b>\$2,002,176</b>
<b>849</b> Street Improvement Project - PMP	\$226,334	\$378,708	\$350,000	\$600,000	\$325,000
Street CIP Projects	\$0	\$0	\$250,000	\$0	\$0
<b>765</b> Contractual Services	\$0	\$0	\$0	\$0	\$0
<b>771</b> Street Repairs & Maintenance	\$21,099	\$164,974	\$230,000	\$230,000	\$505,000
<b>799</b> Misc. Contractual Services	\$4,268	\$133	\$10,000	\$6,500	\$10,000
<b>811</b> Maintenance Materials/Supplies	\$24,313	\$48,114	\$50,000	\$50,000	\$70,000
<b>TOTAL EXPENDITURES</b>	<b>\$276,014</b>	<b>\$591,929</b>	<b>\$890,000</b>	<b>\$886,500</b>	<b>\$910,000</b>
<b>UNRESERVED CASH BALANCE</b>	<b>\$2,039,248</b>	<b>\$1,946,611</b>	<b>\$1,627,015</b>	<b>\$1,541,306</b>	<b>\$1,092,176</b>

The Consolidated Highway Fund is used for street maintenance and repair, the pavement management plan, as well as the purchase of roadsalt and sand. The **Street Repairs & Maintenance** line item will allow for the continuation of the Pavement Management Program which in the past has funded the paving of approximately one linear mile of Basehor streets per year. Approximately seven (7) miles or 15% of the City's streets could be resurfaced. The City established a Pavement Condition Index in 2008 which is used to determine which streets are resurfaced. The Pavement Condition Index, developed by the United States Army Corps of Engineers, is a numerical index between 0 and 100 and is used to indicate the condition of a roadway. It is a statistical measure and requires a manual survey of the pavement. The **Maintenance Materials/Supplies** line item includes items such as salt, sand and street signs. The **Street Repairs and Maintenance** line item is used for any unforeseen street repairs that may be required during the course of the year or for larger street replacement projects not included in the pavement management plan.

# SPECIAL PARK & REC FUND

**ACCOUNT: 04-000**

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed
<b>Beginning of year balance</b>	\$166,804	\$121,308	\$93,403	\$109,765	\$79,429
<b>REVENUES</b>					
Local Liquor Tax	\$11,742	\$8,482	\$8,839	\$8,839	\$8,000
Parkland Fee	\$3,000	\$7,200	\$3,500	\$5,000	\$5,000
Interest on Investments	\$161	\$391	\$200	\$325	\$325
Miscellaneous					
<b>TOTAL REVENUE</b>	\$14,903	\$16,073	\$12,539	\$14,164	\$13,325
<b>TOTAL AVAILABLE FUNDS</b>	\$181,707	\$137,381	\$105,942	\$123,929	\$92,754
<b>EXPENDITURES</b>					
Park Maintenance & Repair	\$4,820	\$3,729	\$10,000	\$7,000	\$10,000
Field of Dreams	\$1,800	\$23,887	\$30,000	\$30,000	\$8,000
Capital Outlay	\$53,780	\$0	\$7,500	\$7,500	\$55,000
<b>TOTAL EXPENDITURES</b>	\$60,400	\$27,616	\$47,500	\$44,500	\$73,000
<b>UNRESERVED CASH BALANCE</b>	\$121,307	\$109,765	\$58,442	\$79,429	\$19,754

This Fund is used to account for parks and recreation expenditures funded from the State liquor tax and City Parkland fees. These monies may only be used for park and recreation improvements and maintenance. The **Field of Dreams** line items includes: concrete and garage door replacement for maintenance building, irrigation for baseball and football fields and the replacement or repair of the sewer system on the south building. The 2014 improvements include continued installation and repair of irrigation at the complex. The **Capital Outlay** line item includes the construction of an additional shelter house at City Park (water, electric, concrete, materials).

# CAPITAL IMPROVEMENT FUND

**ACCOUNT: 12-000**

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed
<b>Beginning of year balance</b>	\$1,290,286	\$1,343,996	\$1,390,696	\$1,424,266	\$1,478,266
<b>REVENUE</b>					
Transfer From General Fund	\$0	\$0	\$0		
<b>452/456</b> Local Sales/Use Tax	\$50,541	\$75,699	\$62,000	\$70,000	\$72,500
Interest on Idle Funds	\$1,481	\$4,571	\$1,800	\$4,000	\$4,250
<b>TOTAL REVENUE</b>	\$52,023	\$80,270	\$63,800	\$74,000	\$76,750
<b>TOTAL AVAILABLE FUNDS</b>	\$1,342,309	\$1,424,266	\$1,454,496	\$1,498,266	\$1,555,016
<b>EXPENDITURES</b>					
<b>12-000-850</b> Capital Outlay	-\$1,687	\$0	\$20,000	\$20,000	\$20,000
<b>TOTALS</b>	-\$1,687	\$0	\$20,000	\$20,000	\$20,000
<b>UNRESERVED CASH BALANCE</b>	\$1,343,996	\$1,424,266	\$1,434,496	\$1,478,266	\$1,535,016

This Fund is used to account for resources that are used for acquiring or significantly improving capital facilities (roads, buildings, etc.), except for those facilities that are financed by special assessment funds and enterprise funds. \$20,000 has been budgeted for sidewalk maintenance and replacement.

**CEDAR LAKE  
MAINTENANCE FUND**
**ACCOUNT: 07-001**

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed
<b>Beginning of year balance</b>	\$26,689	\$10,320	\$1,341	\$3,713	\$3,768
<b>REVENUES</b>					
Assessed Fees	\$20,001	\$31,000	\$40,000	\$40,000	\$40,000
Interest on Idle Funds	\$15	\$55	\$0	\$55	\$55
<b><i>TOTAL REVENUE</i></b>	<b>\$20,015</b>	<b>\$31,055</b>	<b>\$40,000</b>	<b>\$40,055</b>	<b>\$40,055</b>
<b><i>TOTAL AVAILABLE FUNDS</i></b>	<b>\$46,704</b>	<b>\$41,375</b>	<b>\$41,341</b>	<b>\$43,768</b>	<b>\$43,823</b>
<b>EXPENDITURES</b>					
<b>01-001-799</b> Miscellaneous Contractual	\$36,384	\$37,662	\$40,000	\$40,000	\$40,000
<b><i>TOTAL EXPENDITURES</i></b>	<b>\$36,384</b>	<b>\$37,662</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>
<b><i>UNRESERVED CASH BALANCE</i></b>	<b>\$10,321</b>	<b>\$3,712</b>	<b>\$1,341</b>	<b>\$3,768</b>	<b>\$3,823</b>

The Cedar Lake Maintenance Fund is to be used for expenses related to ongoing sewer operations in the Cedar Lake Estates sewer district.

## SEWER DISTRICT #3 MAINTENANCE FUND

ACCOUNT: 07-001

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed
<b>Beginning of year balance</b>	\$0	\$9,400	\$9,528	\$19,680	\$19,755
<b>REVENUES</b>					
Assessed Fees	\$9,400	\$37,048	\$33,000	\$33,000	\$33,000
Interest on Idle Funds	\$0	\$69	\$125	\$75	\$150
<b>TOTAL REVENUE</b>	\$9,400	\$37,116	\$33,125	\$33,075	\$33,150
<b>TOTAL AVAILABLE FUNDS</b>	\$9,400	\$46,516	\$42,653	\$52,755	\$52,905
<b>EXPENDITURES</b>					
01-001-799 Miscellaneous Contractual		\$26,836	\$33,000	\$33,000	\$33,000
<b>TOTAL EXPENDITURES</b>		\$26,836	\$33,000	\$33,000	\$33,000
<b>UNRESERVED CASH BALANCE</b>		\$19,680	\$9,653	\$19,755	\$19,905

The Sewer District #3 Maintenance Fund is to be used for expenses related to maintenance in the sewer district. This was a new fund for 2012 as the City has absorbed this district from Leavenworth County as part of a Kansas Department of Health & Environment (KDHE) mandated sewer connection project.

# MUNICIPAL EQUIP RESERVE FUND (MERF)

## ACCOUNT: 11-000

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed
<b>Beginning of year balance</b>	\$340,555	\$321,272	\$382,280	\$370,054	\$341,396
<b>REVENUES</b>					
Transfer from General Fund	\$69,518	\$69,518	\$72,283	\$ 84,901	\$91,177
Transfer from Sewer Fund	\$0	\$0	\$0	\$0	\$0
<b>551</b> Interest on Investments	\$317	\$1,019	\$375	\$1,500	\$0
<b>TOTAL REVENUE</b>	\$69,835	\$70,537	\$72,658	\$86,401	\$91,177
<b>TOTAL AVAILABLE FUNDS</b>	\$410,390	\$391,809	\$454,938	\$456,455	\$432,573
<b>EXPENDITURES</b>					
Capital Outlay	\$89,119	\$50,087	\$84,884	\$115,058	\$161,700
<b>TOTAL EXPENDITURES</b>	\$89,119	\$50,087	\$84,884	\$115,058	\$161,700
<b>UNRESERVED CASH BALANCE</b>	\$321,272	\$341,722	\$370,054	\$341,396	\$270,873

Kansas statutes provide that any Governing Body of any city may provide, by adoption of an Ordinance, for a Municipal Equipment Reserve Fund to finance the acquisition of equipment. Moneys may be budgeted and transferred to such fund from any source which may be lawfully utilized for such purposes, including equipment use charges on the various departments and agencies of the City to finance new and replacement equipment. Equipment includes machinery, vehicles and any other equipment or property including, but not limited to, computer hardware and software, which the city is authorized to purchase for municipal purposes. Transfers to this Fund are calculated based on the Fleet Replacement Schedule with each Fund covering its own projected depreciation. By following the transfer schedule the City should be able to avoid significant single year budget increases. Expenditures from this Fund do not require budgeting as it is a Reserve Fund. The City's adopted 2014, MERF expenditures includes the annual lease payments for the Police Department's radio system as well as the purchase of three patrol cruisers. The 2014, MERF also includes the replacement of a 1999 4x4 dump/plow and spreader vehicle.

## Fleet Replacement Schedule

Dept/Div	Purchase Year	Make & Model	Comment	CPI	Pay Out	Exp Life	Replace Year	Actual Purchase Cost	2013 Replace Cost	2013 Purchase	2013 Transfer	2014 Purchase	2014 Transfer	2015 Purchase	2015 Transfer	2016 Purchase	2016 Transfer
PD #14	2013	Ford Taurus Police Interceptor	Chief of Police vehicle	1.38%	10	10	2023	\$23,869.00	\$37,000.00	\$0.00	\$4,361.43	\$0.00	\$4,361.43	\$0.00	\$4,361.43	\$0.00	\$4,361.43
PD #4	1999	Ford Explorer (taking out of serv 2014)	Winter vehicle	1.38%	5	10	2009	\$26,695.00	\$37,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PD #1	2007	Ford Crown Vic (replacing with SUV PI)	Lt. vehicle	1.38%	8	8	2015	\$26,695.00	\$39,000.00	\$0.00	\$5,149.72	\$0.00	\$5,149.72	\$41,197.77	\$5,400.11	\$0.00	\$5,400.11
PD #5	2007	Ford Crown Vic (replacing with SUV PI)	Sgt. vehicle	1.38%	7	7	2014	\$26,695.00	\$39,000.00	\$0.00	\$5,805.28	\$40,636.98	\$6,046.68	\$0.00	\$6,046.68	\$0.00	\$6,046.68
PD #9	2008	Ford Crown Vic (replacing with Taurus PI)	Patrol vehicle	1.38%	7	7	2015	\$23,869.00	\$37,000.00	\$0.00	\$5,583.58	\$0.00	\$5,583.58	\$39,085.07	\$5,815.76	\$0.00	\$5,815.76
PD #10	2008	Ford Ranger	Animal Control vehicle	1.38%	10	12	2020	\$19,462.00	\$30,000.00	\$0.00	\$3,393.84	\$0.00	\$3,393.84	\$0.00	\$3,393.84	\$0.00	\$3,393.84
PD #11	2009	Ford Crown Vic (replacing with Taurus PI)	Patrol vehicle	1.38%	5	5	2014	\$23,869.00	\$37,000.00	\$0.00	\$7,710.61	\$38,553.04	\$7,923.40	\$0.00	\$7,923.40	\$0.00	\$7,923.40
PD #12	2009	Ford Crown Vic (replacing with Taurus PI)	Patrol vehicle	1.38%	5	5	2014	\$23,869.00	\$37,000.00	\$0.00	\$7,710.61	\$38,553.04	\$7,923.40	\$0.00	\$7,923.40	\$0.00	\$7,923.40
PD #13	2011	Chevy Impala	Patrol vehicle	1.38%	7	7	2018	\$19,864.00	\$37,000.00	\$0.00	\$5,817.95	\$0.00	\$5,817.95	\$0.00	\$5,817.95	\$0.00	\$5,817.95
PD #15	2013	Ford Taurus Police Interceptor	Patrol vehicle	1.38%	5	5	2018	\$23,869.00	\$37,000.00	\$0.00	\$8,145.12	\$0.00	\$8,145.12	\$0.00	\$8,145.12	\$0.00	\$8,145.12
PD #16	2013	Ford Taurus Police Interceptor	Patrol vehicle	1.38%	5	5	2018	\$23,869.00	\$37,000.00	\$0.00	\$8,145.12	\$0.00	\$8,145.12	\$0.00	\$8,145.12	\$0.00	\$8,145.12
<b>Replacement Cost Payment Amount</b>										\$0.00	<b>\$61,823.27</b>	<b>\$117,743.06</b>	<b>\$62,490.26</b>	<b>\$80,282.84</b>	<b>\$62,972.82</b>	<b>\$0.00</b>	<b>\$62,972.82</b>
Building Insp #1	2003	Ford Ranger/replace with F-150	Building Inspectors Truck	1.53%	10	15	2018	\$19,462.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Planning #2	2011	Ford F-150 1/2 ton	Planning/engineer vehicle	1.53%	10	10	2021	\$18,500.00	\$25,000.00	\$0.00	\$2,909.94	\$0.00	\$2,909.94	\$0.00	\$2,909.94	\$0.00	\$2,909.94
<b>Replacement Cost Payment Amount</b>										\$0.00	<b>\$2,909.94</b>	<b>\$0.00</b>	<b>\$2,909.94</b>	<b>\$0.00</b>	<b>\$2,909.94</b>	<b>\$0.00</b>	<b>\$2,909.94</b>
WW Dept #1	2001	Ford F-350 4X4 Utility Service Box		1.53%	10	15	2016	\$28,913.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,155.08	\$4,616.30
<b>Replacement Cost Payment Amount</b>										\$0.00	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$43,155.08</b>	<b>\$4,616.30</b>
Parks #1	2006	John Deere Zee Track 997		3.00%	15	15	2021	\$18,000.00	\$18,000.00	\$0.00	\$1,612.70	\$0.00	\$1,612.70	\$0.00	\$1,612.70	\$0.00	\$1,612.70
<b>Replacement Cost Payment Amount</b>										\$0.00	<b>\$1,612.70</b>	<b>\$0.00</b>	<b>\$1,612.70</b>	<b>\$0.00</b>	<b>\$1,612.70</b>	<b>\$0.00</b>	<b>\$1,612.70</b>
PW #1	1995	Mower Tractor 5,000 GVW		1.53%	10	30	2025	\$29,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PW #2	1999	Ready Built Tractor 17,000 GVW		1.53%	10	30	2029	\$29,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PW #3	2003	John Deere 6320 Tractor		3.00%	30	30	2033	\$70,000.00	\$70,000.00	\$0.00	\$4,470.91	\$0.00	\$4,470.91	\$0.00	\$4,470.91	\$0.00	\$4,470.91
PW #4	1996	Case Uni-loader 1845 C		2.00%	15	20	2016	\$36,000.00	\$36,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$39,746.91	\$3,032.67
PW #5	2003	Tri Wing Mower Deck 15 Ft		3.00%	15	15	2018	\$11,000.00	\$11,000.00	\$0.00	\$901.91	\$0.00	\$901.91	\$0.00	\$901.91	\$0.00	\$901.91
PW #6	1999	Ford F-350 4X4 Dump/plow & spreader		1.53%	10	15	2014	\$28,913.00	\$42,000.00	\$0.00	\$0.00	\$43,957.45	\$4,702.13	\$0.00	\$4,702.13	\$0.00	\$4,702.13
PW #7	2000	Ford F-250 4X4 pickup/plow		1.53%	10	15	2015	\$25,843.00	\$29,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,347.26	\$3,353.21	\$0.00	\$3,353.21
PW #8	2003	Kenworth T-300 Dump/plow & spreader		1.53%	20	20	2023	\$58,000.00	\$80,000.00	\$0.00	\$4,799.46	\$0.00	\$4,799.46	\$0.00	\$4,799.46	\$0.00	\$4,799.46
PW #9	2008	Ford F-450 Dump/plow & spreader		1.53%	10	15	2023	\$36,803.00	\$50,000.00	\$0.00	\$5,999.33	\$0.00	\$5,999.33	\$0.00	\$5,999.33	\$0.00	\$5,999.33
Streets #11	2011	Tack Cart with Heat Box		1.53%	20	20	2031	\$31,700.00	\$31,700.00	\$0.00	\$2,147.42	\$0.00	\$2,147.42	\$0.00	\$2,147.42	\$0.00	\$2,147.42
PW#12	2013	Kubota FTV900 Utility Vehicle		2.00%	15	15	2028	\$12,250.00	\$12,250.00	\$0.00	\$1,143.53	\$0.00	\$1,143.53	\$0.00	\$1,143.53	\$0.00	\$1,143.53
<b>Replacement Cost Payment Amount</b>										\$0.00	<b>\$19,462.56</b>	<b>\$43,957.45</b>	<b>\$24,164.68</b>	<b>\$31,347.26</b>	<b>\$27,517.90</b>	<b>\$39,746.91</b>	<b>\$30,550.57</b>
<b>REPLACEMENT COST PAYMENT AMOUNT</b>										<b>\$0.00</b>	<b>\$85,808.47</b>	<b>\$161,700.50</b>	<b>\$91,177.58</b>	<b>\$111,630.10</b>	<b>\$95,013.36</b>	<b>\$82,901.99</b>	<b>\$102,662.33</b>