

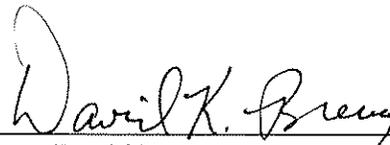
NOTICE OF SPECIAL MEETING

**TO THE MEMBERS OF THE GOVERNING BODY
OF THE CITY OF BASEHOR, KANSAS:**

You are hereby notified that I have called and do hereby call a special meeting of the Governing Body of the City of Basehor, Kansas, to be held at Basehor City Hall, 2620 North 155th Street, Basehor, Kansas, 66007 on August 5, 2013, at 6:30 p.m., for the purpose of:

1. Hold a Public Hearing for the 2014, City of Basehor Operating Budget.
2. Consideration of the 2014, City of Basehor Operating Budget.

DATED: July 25, 2013

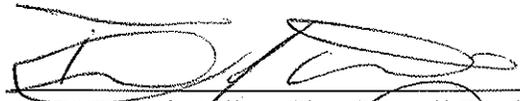


David K. Breuer, Mayor


CONSENT TO MEETING

We, the undersigned, being all the members of the Governing Body of the City of Basehor, Kansas, hereby accept service of the foregoing notice, waiving any and all irregularities in such service and in such notice and consent and agree that said Governing Body shall meet at the time and place therein specified and for the purposes therein stated.

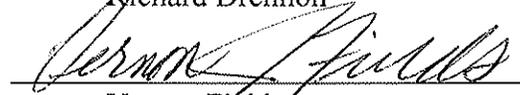
DATED: July 25, 2013



Travis Miles, City Council President



Richard Drennon



Vernon Fields

Brian D. Healy

Ty Garver

Attest Seal


Corey Swisher, City Clerk/Finance Director

City of Basehor
Special Meeting Item 1 & 2
Public Hearing & Consideration of 2014 Operating Budget

Date: July 30, 2013

To: Basehor Mayor & City Council
Lloyd Martley, Interim City Administrator/Police Chief

From: Corey Swisher, City Clerk/Finance Director

Re: 2014 Operating Budget Consideration

Background and Highlights:

Pursuant to Kansas Statutes, City staff respectfully submits a proposed budget for the City's fiscal year commencing January 1, 2014. The primary purpose of the City's budget and budgeting process is to develop, adopt, and implement a plan for accomplishing goals for the upcoming year with given constraints.

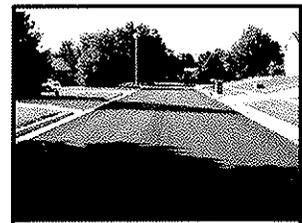
On July 2nd and the 15th, the Basehor City Council reviewed of the 2014 Proposed Operating Budget. The total budget proposed for 2014 is \$7.6 million. This includes \$2.6 million for General Fund operations, the largest portion of the budget.



The proposed 2014 budget contains positive news for the City of Basehor as for the first time since FY 2011; an increase in real estate valuation is reflected. The budget is based on a 29.031 mill levy. This is approximately .37% more than the 2013 levy which will require \$15,317 less in ad valorem property tax over the prior year. City property tax currently accounts for approximately 21% of a property owner's ad valorem tax bill. It is very encouraging that the City is in a position to continue to reduce the mill levy for the third consecutive

year. The Governing Body's policy of minimizing and reducing the tax burden for Basehor taxpayers has resulted in a City property tax rate which remains comparable and competitive to those in other cities in Leavenworth Country and the greater Kansas City Metropolitan Area.

The budget focuses on maintaining quality city services, continued funding for key projects such as the pavement management program and parks improvement/expansion. Approximately seven miles or 15% of the City's streets will be resurfaced. Council has also included the continuation of Care Council funding in the proposed budget. These resources are used to assist various non-profit organizations that benefit Basehor residents. The City will continue to utilize the City's Consolidated Highway and Kansas Department of Transportation Corridor Funds to extend Wolf Creek Parkway and begin the process of making improvements at the intersections of the 24/40 Highway at 155th and 158th. The proposed budget also maintains appropriate reserve levels in all City Funds to maintain the city's excellent credit rating. The recommended budget continues

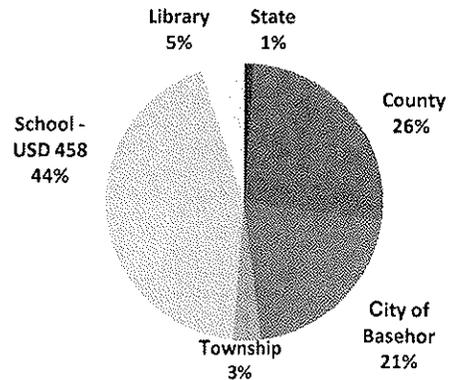


the City's commitment to the Governing Body's strategic goals of providing quality city services, ensuring fiscal responsibility, promoting economic development, continuing reinvestment in the community, and creating a sense of community within Basehor.

The proposed 2014 budget does report a projected reduction in the beginning cash balance for all Funds. This is primarily attributable to anticipated expenditures in 2013, related to the construction of the Wolf Creek Parkway extension. General Fund expenditures appear to increase however; those expenses are included to the Governing Body's budget stabilization and development line item.

Current Year Basehor Property Tax Breakdown

Taxing Entity	2011	2012	2013
State of Kansas	1.500	1.500	1.500
Leavenworth County	33.085	35.513	36.513
City of Basehor	29.778	29.596	29.341
Fairmount Township	4.352	4.508	4.593
School - USD 458	61.012	61.500	61.500
Basehor Library	7.138	7.138	7.138
<i>Total</i>	<i>136.87</i>	<i>139.755</i>	<i>140.585</i>



City Council Priorities:

The Governing Body and City staff conducted a planning retreat early April of 2013 and reviewed the preliminary budget on July 1. The following assumptions and priorities were identified and directed to be incorporated into the 2014 Budget:

- Construct a sound budget using conservative revenue estimates.
- Control expenses and maintain a level or lower mill levy.
- Maintain quality public safety services.
- Promote economic development within the City.
- Continue infrastructure improvements which will preserve and enhance and augment property values.
- Begin the planning and design of City Park improvements and improved pedestrian connectivity (with 155th being the priority)
- Provide fair compensation and benefits to City staff.

Proposed Budget:

1. Valuation

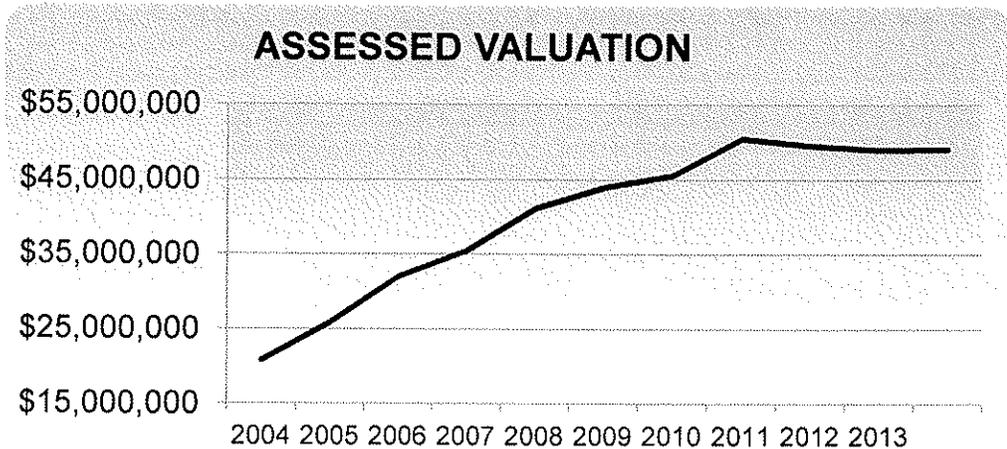
When the Basehor City Council develops the annual operating budget, they must use the prior years' valuation to estimate what the mill levy must be set at in order to generate the revenue needed to meet budgeted expenditures. For example, the 2013 budget is based off of the valuation of property in Basehor from 2012. The 2012 Budget used 2011 valuation figures, and

so on. The 2014 levy was calculated using an estimated 2013 assessed valuation of \$49,098,681.

This represents a slight year to year increase. 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. A higher actual assessed valuation determination in October will result in a lower mill levy rate and a lower assessment will result in a higher mill levy. Historically speaking, the County Clerk's preliminary valuation report is very conservative.

**CITY OF BASEHOR
ASSESSED VALUATION
2004-2014**

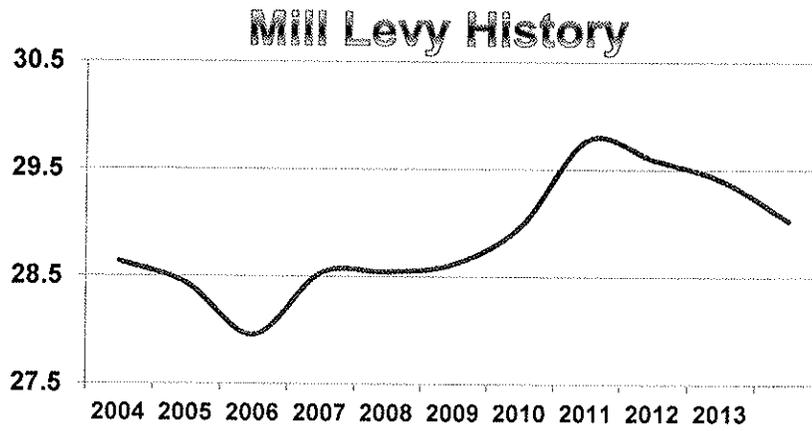
YEAR	Total
2004	\$20,773,023
2005	\$25,907,753
2006	\$32,041,578
2007	\$35,473,155
2008	\$41,143,071
2009	\$43,924,056
2010	\$45,550,427
2011	\$50,502,675
2012	\$49,543,124
2013	\$48,991,799
Proposed 2014	\$49,098,681



The City has been able to maintain a relatively level mill levy with the variance being limited to around two mills over the past decade. The City's mill levy has only increased 1.26% in the past eleven years.

**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
Proposed	2014	29.031	21.072	0.375	7.58



If approved as presented the levy will be reduced by 2.5% b/n 2011 & 2014.

	2014	2013	2012	2011	2010	2009	2008
Home Value Appraised Valuation	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Tax per mill	\$23	\$23	\$23	\$23	\$23	\$23	\$23
City Mill Levy	29.031	29.407	29.597	29.778	28.64	27.953	28.547
City Tax	\$668	\$676.36	\$680.73	\$684.89	\$658.72	\$642.92	\$656.58
Change	-\$8.65	-\$4.37	-\$4.16	\$26.17	\$15.80	-\$13.66	

1. Current Cash and Revenue Positions:

Cash Balances:

The City's 2013, beginning Fund cash balances were very encouraging. The General Fund's 2012 beginning cash balance represented 15% of budgeted expenditures whereas that number in 2011 was nine percent. In 2013, that number was approximately 29%. All of the budgeting process all of the City's Funds maintain healthy balances. The continual and gradual recovery of the economy has helped stabilize property tax and special assessment collections. It is critical that adequate fund balance reserves are kept to meet unexpected operating or capital demands and to cover any unanticipated revenue shortfalls.

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. The 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 City's 2014 General Fund Budget is based on the assumption of a larger beginning cash balance than that which was anticipated in 2013. At the end of 2013 the unassigned fund balance was \$0.6 million, which represents all of the total fund balance. The increase in the Fund's beginning and ending cash balance was \$0.2 million. The proposed increase in expenditures offsets this increase in cash balance and revenues. Cash balances plus anticipated revenues must equal budgeted expenditures. Please note that budgeted authority does not mean funds are required to be expended or will be expended. Remaining funds will be utilized in the 2014, budget process as cash carryover and serve as budget stabilization or development resources.

Governing Body Department:

The Governing Body Department primarily accounts for elected official's salaries, minimal day to day expenses along with budget stabilization and development funds.

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. 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. The Legal Fees line item has been increased to more accurately reflect recent legal expense trends. The Accounting and Auditing line item reflects the continued use of a GAAP compliant independent external audit for the 2013 fiscal year. The Capital Outlay line item includes the purchase of a new document imaging system.

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. No significant variances exist other than Council directed salary adjustments for uniformed officers.

City Facilities Department:

This Department is utilized to account for City facility utility expenses and required services that benefit the City as a whole. The only significant variance is the reduction in utility costs associated to street lighting.

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. This departmental budget contains \$30,000 for the potential paving of the Field of Dreams parking lot.

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.

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. This Fund is classified as an enterprise fund rendering services on a user charge basis. The current monthly residential service charge for solid waste removal and single stream recycling is \$14.03 per month. Five percent of the City Administrator, City Clerk/Finance Director, Accounting Clerk and Street Department line staff's salaries are allocated to this Fund. Fifty percent of the Assistant City Clerk's salary and ten percent of the City Superintendent's salary is allocated to this Fund. These personnel expenses are reflected in the budgeted transfer to the General Fund.

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. The current sewer charge per 1,000 gallons is \$11.15. This charge will increase 2.5% on January 1, 2014, to facilitate the retirement of debt obligations. 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 represent the two full time wastewater operator positions.

The Sewer Fund includes the debt service for one Kansas Department of Health and Environment (KDHE) loans and one General Obligation refunding bond. The City lowered future Sewer Fund debt obligations significantly in 2012 through the use of a refinancing. This debt was necessary to construct the City's waste water treatment facility. Current growth and usage forecasts demonstrate adequate resources through 2018. The City collects user fees in order to pay for sewer operations and the debt service. Approximately 65% of current user fees are required for debt service. In the event that sewer system revenues are insufficient to meet the obligations under loan agreements, the City will be required to levy ad valorem taxes without limitation as to rate or amount upon all the taxable tangible property, real or personal, within the territorial limits of the City to produce the amounts necessary for the payment of the obligations under the loan and bond agreements.

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. This Fund reflects the addition of the Basehor Town Center and 155th Street Benefit District improvement debt service. This debt service will be retired through special assessments paid by property owners within the two districts. The City is a property owner in both districts. The Future Debt Service line item in this budget will be utilized for future refinancing capacity in 2014 and protection against default if special assessments are not collected as anticipated.

The retailer located on Wolf Creek Parkway is generating Transportation Development District (TDD) sales tax and \$11,383 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 intended to offset the costs for the entire project.

Employee Benefit Fund:

KSA 12-16,102 authorizes the establishment of an employee benefit fund. This Fund is utilized to account for employee benefits and is supported by ad valorem property tax. At the beginning of 2013, the assigned fund balance was \$135,031. The increase in Fund balance was \$86,749. The Cash Reserve/Contingency line item has been included for future budget stabilization purposes in the event of significant increases in health care costs.

Consolidated Highway Fund:

The Consolidated Highway Fund is used to maintain, improve and construct City streets. City 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 utilizes no ad valorem property tax. 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 corridor management projects. Staff is recommending \$230,000 be used for pavement management in 2014. Approximately seven (7) miles or 15% of the City's streets will be resurfaced.

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 and 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. The 2014 improvements include continued installation and repair of irrigation at the complex. The Capital Outlay line item includes \$55,000 for potential improvements at City Park.

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.). At the beginning of 2013, the assigned fund balance was \$1.4 million which represents an increase in the Fund's balance of \$80,271. Sales tax is the primary revenue source for this Fund. This Fund is anticipated to serve as the resource for the purchase or construction of a new Basehor Municipal Building (City Hall). \$20,000 has been budgeted in 2014 for sidewalk repair and replacement.

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 for the City in 2012 as the City has absorbed 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 from the General Fund into the MERF. The City's adopted 2014, MERF expenditures includes the annual lease payments for the Police Department's radio system, purchase of three patrol cruisers and the replacement of a 1999 4x4 dump/plow/spreader vehicle.

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 copy of the monthly summary financial reports in order to monitor expenditures and progress.

At the conclusion of the fiscal year, the City contracts with a professional accounting 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. The City has received an unqualified GAAP compliant audit for the past three years.

Staff Recommendation:

Consider and approve 2014 Operating Budget.

Action Requested of Council:

Consider and approve 2014 Operating Budget.

Attachments:

2014 Proposed Budget

2014

CITY OF BASEHOR

PROPOSED BUDGET



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2014 PROPOSED 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



City of Basehor Budgeting

Budget Development

The purpose of the budget document is to present to the public, Mayor and 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 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 and draft budgets provided to Council by City staff. The preliminary budgets are reviewed and discussed by City Council over a series of meetings in June and July. Council provides direction and input to finalize the budget.

After review by the City Council and action is taken to set a public hearing date, the City Clerk/ Finance Director publishes the proposed budget and notice of public hearing in the City's official newspaper. The public hearing shall be scheduled at least ten days later than the date of publication of the proposed budget, but no later than August 15, in accordance with the statutes.

The Council will then hold a public hearing on the date and time specified in the publication for the purposes of hearing taxpayer questions and comments concerning the proposed budget. The Council will then adopt an annual budget and the Finance Director/City Clerk will file it with the County Clerk on or before August 25th. The adopted budget then goes into effect on January 1 of the next fiscal year. Copies of the expanded budget document are available to the public at City Hall and the City's website in late fall.

The process of amending the City's budget is outlined and authorized by K.S.A. 79-2929a. Amendments to the City's budget are allowed only in the event of an increase in the original budget for previously unbudgeted increases in revenues other than ad valorem property taxes. To amend the budget the City is required to publish a "Notice of Hearing" 10 days prior to the hearing. The City then must hold a public hearing and forward amended budget forms to the County Clerk for certification.

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.



HOW IS THE MILL LEVY ESTABLISHED?

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 proposed 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 proposed 2014 levy is 29.031.



HOW TO CALCULATE YOUR CITY PROPERTY TAX

According to the Leavenworth County Appraiser's Office, the average retail sale price of a new home in Basehor through July of 2013 was \$227,760.

To calculate City property taxes on a single family residence:

1. Market Value = \$227,760
2. Assessed Value = $\$227,760 \times 11.5\%^* = \$26,192$
3. City Tax: $\$26,192 \times .029031$ (mill levy) = \$760.37
4. $\$760.37/12$ months = \$63.36

What do you get for \$63.36 a month?

- Police Protection
- Street Lighting
- Code Enforcement
- Community Activities
- Building Inspection
- Public Parks
- Traffic Control
- New Road Construction
- Planning & Zoning Services
- Youth Athletic Programming Rebates
- Snow Removal
- Animal Control
- Street & Sidewalk Maintenance

For comparison purposes, the following are common monthly expenses for a Basehor family:

- One 16-gallon tank of unleaded self-service fuel at \$3.49 per gallon would total \$55.84.
- Feeding a family of four at a fast food restaurant costs approximately \$28.00, including taxes.
- The average monthly cable television bill is \$86.
- The average monthly mobile phone bill is \$71.

*Percentage used to determine assessed value of residential property.

OPERATING FUNDS BEGINNING CASH BALANCE

	2011 Actual	2012 Actual	2013 Estimate	2014 Proposed
General	\$155,776	\$172,333	\$541,375	\$648,270
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	\$801,459
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
Total Beginning Cash	\$3,170,963	\$5,293,268	\$6,075,116	\$5,783,529 **

OPERATING FUNDS EXPENSES

	2011 Actual	2012 Actual	2013 Estimate	2014 Proposed
General	\$1,719,861	\$1,675,467	\$1,853,689	\$2,652,332
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	\$1,479,180
Sewer	\$1,421,662	\$5,788,557	\$1,385,572	\$1,445,260
Solid Waste	\$266,966	\$279,187	\$291,343	\$305,278
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	\$586,123
Total Annual Expenditures	\$4,989,724	\$10,846,928	\$5,990,454	\$7,705,872

OPERATING FUNDS REVENUE

	2011 Actual	2012 Actual	2013 Estimate	2014 Proposed
General	\$1,865,466	\$1,912,386	\$1,960,584	\$2,004,062
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	\$1,417,128	\$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	\$443,494
Total Annual Revenue	\$6,019,992	\$11,501,047	\$5,698,866	\$5,683,664
Total Cash Available	\$9,190,956	\$16,794,316	\$11,773,982	\$11,467,192
Ending Cash Balance	\$4,201,232	\$5,947,388	\$5,783,529	\$3,761,320

* This balance will be reduced due the costruction costs associated with the Wolf Creek Parkway extension and has the biggestest impact on the City's projected 2014 beginning cash balance.

** The City maintains very healthy cash reserves which are reflected in the yearly beginning cash balances. This projected balance allows for the City to budget for more expenditures than revenues each year. Through prudent annual saving the City allows itself to pay cash for large projects in the upcoming years.

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. The Budget Law further ***prohibits*** unappropriated balances in funds supported by general tax levies.

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	21.072783
Employee Benefit Levy	9.238	8.59	7.62900	7.583193
Total Annual Mill Levy	29.778	29.596	29.407	29.031
Total Funds Generated from Ad Valorem	\$1,503,869	\$1,474,568	\$1,440,702	\$1,425,384

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	\$600,495	\$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	\$135,323
	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	\$165,976
	Part time	\$0	\$11,676	\$18,000	\$0
	Overtime	\$1,452	\$2,881	\$2,900	\$3,000
Admin	Full Time	\$135,576	\$31,828	\$32,645	\$99,071
	Overtime	\$303	\$0	\$0	\$0
	Part Time	\$0	\$0	\$0	\$0
Governing Body	Elected Officials	\$18,200	\$17,894	\$18,200	\$18,200
	Personnel Services	\$0	\$0	\$0	\$0
TOTAL GENERAL FUND		\$1,066,591	\$1,077,258	\$1,190,412	\$1,308,807
Sewer Fund					
	Full Time	\$112,945	\$70,674	\$79,836	\$83,828
	Overtime	\$7,273	\$4,794	\$4,275	\$4,275
TOTAL SEWER FUND		\$120,218	\$75,468	\$84,111	\$88,103
Solid Waste					
	Full Time	\$20,034	\$0	\$0	\$0
	Overtime	\$880	\$0	\$0	\$0
TOTAL SOLID WASTE FUND		\$20,914	\$0	\$0	\$0
Total Benefits all Funds		\$427,970	\$440,666	\$454,441	\$586,123
TOTAL WAGES AND BENEFITS		\$1,268,185	\$1,593,392	\$1,728,964	\$1,983,032

GENERAL FUND**REVENUE**

	2011 Actual	2012 Actual	2013 Budget	2013 Esitmate	2014 Proposed
Beginning of the year balance	\$155,776	\$172,333	\$515,989	\$541,375	\$648,270
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	\$985,377
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	\$68,969
675 Transfer from Solid Waste Fund	\$0	\$34,665	\$40,874	\$40,874	\$46,034
TOTAL REVENUES	\$1,865,466	\$1,912,386	\$1,978,284	\$1,960,584	\$2,004,062
TOTAL FUNDS AVAILABLE	\$2,021,242	\$2,084,719	\$2,494,273	\$2,501,959	\$2,652,332
TOTAL EXPENDITURES	\$1,719,861	\$1,675,467	\$2,492,826	\$1,853,689	\$2,652,332
UNRESERVED CASH BALANCE	\$301,381	\$409,252	\$1,446	\$648,270	\$0
MILL LEVY INFORMATION			2013	2013	2014
FUND REQUIREMENTS			\$945,940		\$985,377
ADD FOR DELINQUENT TAXES			5%		5%
TOTAL AD VALOREM			\$993,237		\$1,034,646
RATE OF LEVY IN MILLS			20.274		21.073

GENERAL FUND**EXPENDITURES**

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed
Governing Body	\$77,499	\$38,506	\$544,100	\$64,550	\$578,464
Administrator	\$154,346	\$43,351	\$160,400	\$37,645	\$165,821
Facilities	\$80,115	\$127,513	\$123,346	\$119,644	\$122,884
City Clerk/Finance	\$218,243	\$308,169	\$333,081	\$330,599	\$341,976
Human Resources	\$13,716	\$23,277	\$25,150	\$21,600	\$23,600
Park & Recreation	\$60,398	\$35,151	\$30,225	\$29,900	\$61,400
Planning & Zoning	\$124,252	\$106,701	\$152,206	\$139,006	\$169,923
Police	\$692,270	\$725,257	\$825,020	\$811,570	\$855,758
Street	\$208,254	\$181,236	\$207,515	\$207,392	\$219,830
Miscellaneous	\$90,767	\$86,306	\$91,783	\$91,783	\$112,677
TOTALS	\$1,719,861	\$1,675,467	\$2,492,826	\$1,853,689	\$2,652,332

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	\$537,064
TOTALS		\$77,499	\$38,506	\$544,100	\$64,550	\$578,464

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	\$99,071
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	\$5,000	\$50,000
TOTALS		\$154,346	\$43,351	\$160,400	\$37,645	\$165,821

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	\$165,976
702	Part-time	\$0	\$11,676	\$29,682	\$18,000	\$0
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	\$54,000
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	\$20,000	\$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
TOTALS		\$218,243	\$308,169	\$333,081	\$330,599	\$341,976

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 part-time Administrative Assistant position will be restored to full-time with employee expenses being separated between the Clerk/Finance and Planning Departments as well as the City's two utilities. The Capital Outlay line item includes the purchase of a new document imaging system.

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

		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 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
TOTALS		\$13,716	\$23,277	\$25,150	\$21,600	\$23,600

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
TOTALS		\$208,254	\$181,236	\$207,515	\$207,392	\$219,830

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 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed
701 Full-time	\$528,242	\$548,647	\$600,495	\$600,495	\$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
TOTALS	\$692,270	\$725,257	\$825,020	\$811,570	\$855,758

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 calibrations along with other departmental necessities.

GENERAL FUND**CITY FACILITIES**

		2011	2012	2013	2014	
		Actual	Actual	2013 Budget Estimate	Proposed	
752	Utility Gas (Atmos)	\$8,182	\$3,522	\$9,000	\$9,500	\$9,738
753	Utility Electric (Westar)	\$3,516	\$4,130	\$3,322	\$3,322	\$3,654
754	Utility Sewer & Solid Waste	\$417	\$0	\$258	\$250	\$256
755	Utility Water (Cons Water)	\$1,333	\$2,001	\$1,545	\$1,600	\$1,640
757	Telephone/Fax/Internet Service	\$3,797	\$4,126	\$4,222	\$4,222	\$4,328
761	Vehicle/Equip. Maint. & Repari	\$0	\$1,031	\$0	\$0	\$0
777	Facility Repairs & Maintenance	\$1,102	\$170	\$1,500	\$1,000	\$1,025
787	Street Lighting	\$0	\$56,741	\$50,000	\$50,000	\$51,250
797	Technology Support	\$47,398	\$40,513	\$40,000	\$40,000	\$41,000
799	Misc. Contractual Services	\$9,012	\$11,533	\$7,500	\$7,500	\$7,688
803	Miscellaneous Commodities	\$2,303	\$3,592	\$1,000	\$1,100	\$1,128
810	Safety Equipment	\$3,057	\$155	\$500	\$150	\$154
850	Capital Outlay	\$0	\$0	\$4,500	\$1,000	\$1,025
TOTALS		\$80,115	\$127,513	\$123,346	\$119,644	\$122,884

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
PERSONNEL		Actual	Actual	Budget	Estimate	Proposed
701	Personnel Services	\$0	\$0	\$0	\$0	\$0
702	Part-Time	\$6,217	\$9,330	\$4,825	\$6,000	\$6,000
704	Overtime	\$52	\$102	\$0	\$0	\$0
803	Miscellaneous Commodities	\$474	\$522	\$500	\$500	\$500
811	Maintenance Materials/Supplies	\$798	\$752	\$1,000	\$1,000	\$1,000
738	Field of Dreams	\$43,554	\$20,115	\$15,000	\$15,000	\$36,000
	Field of Dreams Rebates	\$0	\$0	\$0	\$0	\$9,000
753	Utility Electric	\$3,743	\$2,119	\$3,800	\$3,800	\$3,800
754	Utility Sewer & Solid Waste	\$141	\$0	\$0	\$0	\$0
755	Utility Water	\$348	\$415	\$600	\$600	\$600
792	Park Maintenance & Repairs	\$3,073	\$1,265	\$2,000	\$2,000	\$2,000
799	Misc. Contractual Services	\$1,999	\$532	\$2,500	\$1,000	\$2,500
TOTALS		\$60,398	\$35,151	\$30,225	\$29,900	\$61,400

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. \$30,000 has been included in the Field of Dreams line item for the potential paving of the complex parking lot. 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 & 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	\$135,323
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
TOTALS		\$124,252	\$106,701	\$152,206	\$139,006	\$169,923

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**

	01-011				
	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Proposed
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
TOTALS	\$90,767	\$86,306	\$91,783	\$91,783	\$112,677

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
TOTAL REVENUE		\$270,985	\$293,262	\$293,513	\$293,550	\$300,825
TOTAL AVAILABLE FUNDS		\$359,360	\$389,296	\$370,005	\$370,105	\$379,587
EXPENIDTURES						
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	\$46,034
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	\$18,569
09-111-774	Training	\$0	\$294	\$1,600	\$1,000	\$1,600
TOTALS		\$266,966	\$279,187	\$291,758	\$291,343	\$305,278
UNRESERVED CASH BALANCE		\$92,394	\$110,108	\$78,247	\$78,762	\$74,309

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**

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed
Beginning of year balance	\$404,640	\$717,428	\$607,809	\$769,903	\$801,459
REVENUES					
Sewer Charges	\$1,029,953	\$1,060,514	\$1,105,568	\$1,107,716	\$1,135,408
408 Sewer Connection Fees	\$485,208	\$120,750	\$90,000	\$160,000	\$131,979
495 Delinquent Fee Collections	\$43,639	\$29,690	\$8,000	\$75,000	\$44,456
511 Other Revenues	\$0	\$100	\$0	\$0	\$0
551 Interest Income	\$667	\$2,586	\$1,100	\$2,250	\$2,250
547 KDHE Loan Proceeds	\$141,224	\$4,527,622	\$0	\$0	\$0
Capital Project Funds	\$0	\$0	\$0	\$0	\$0
472 Special Assessments	\$84,631	\$90,269	\$72,162	\$72,162	\$72,162
TOTAL REVENUE	\$1,785,322	\$5,831,531	\$1,276,830	\$1,417,128	\$1,386,255
TOTAL AVAILABLE FUNDS	\$2,189,962	\$6,548,959	\$1,884,639	\$2,187,031	\$2,187,714
TOTAL EXPENDITURES	\$1,522,106	\$1,421,662	\$1,397,072	\$1,385,572	\$1,445,260
UNRESERVED CASH BALANCE	\$667,856	\$5,127,297	\$487,568	\$801,459	\$742,454

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
PERSONNEL		Actual	Actual	Budget	Estimate	Proposed
05-009-701	Full Time	\$112,945	\$70,674	\$79,836	\$79,836	\$83,828
05-009-704	Overtime	\$7,273	\$4,794	\$4,275	\$4,275	\$4,275
05-711-751	Legal Professional Fees	\$811	\$0	\$0	\$0	\$0
05-009-753	Utility Electric	\$103,401	\$96,630	\$105,818	\$105,818	\$113,225
05-009-757	Telephone/Fax/Internet Service	\$1,581	\$1,720	\$0	\$0	\$0
05-009-758	Paging/Wireless	\$1,718	\$1,193	\$0	\$0	\$0
05-009-760	Notices & Printed Materials	\$0	\$120	\$0	\$0	\$0
05-009-761	Vehicle/Equip Maint. & Repair	\$2,372	\$1,619	\$3,000	\$3,000	\$3,000
05-009-762	Sludge Waste Removal	\$19,877	\$17,412	\$18,500	\$18,500	\$18,500
05-009-765	Engineering Services	\$0	\$2,212	\$10,000	\$2,000	\$2,500
05-009-774	Training	\$414	\$3,415	\$2,000	\$2,000	\$2,000
05-009-777	Facility Repairs/Maintenance	\$6,321	\$8,345	\$10,000	\$10,000	\$15,000
05-009-789	Collection System Maint./Repair	\$21,132	\$24,317	\$26,500	\$26,500	\$35,000
05-009-790	Sampling	\$3,743	\$4,292	\$4,500	\$4,500	\$4,500
05-009-799	Miscellaneous Contractual	\$8,431	\$44,178	\$5,000	\$5,000	\$7,500
05-009-803	General Supplies	\$5,348	\$4,865	\$5,000	\$3,000	\$5,000
05-009-804	Gas/Oil/Misc	\$5,315	\$4,994	\$7,900	\$7,900	\$7,900
05-009-807	Printed Material/Publications	\$218	\$381	\$500	\$500	\$500
05-009-808	Postage & Postal Permit	\$4,824	\$7,904	\$800	\$800	\$2,500
05-009-810	Safety Equipment	\$0	\$2,089	\$2,500	\$1,000	\$2,500
05-009-845	New Equipment	\$5,995	\$18,799	\$21,000	\$21,000	\$34,500
05-009-811	Maint. Materials/Supplies	\$2,778	\$7,714	\$12,500	\$12,500	\$15,000
05-009-815	Collection System Materials/Supplies	\$22		\$0	\$0	\$0
	Transfer to General Fund (Wages)	\$0	\$25,088	\$47,810	\$47,810	\$68,969
	Transfer to Employee Benefit	\$52,056	\$38,880	\$47,535	\$47,535	\$54,871
05-000-865	Capital Improvements	\$0		\$0	\$0	\$0
05-000-854	Sewer Line Rehabilitation	\$118,398		\$100,000	\$100,000	\$100,000
05-000-901	KDHE Payments	\$936,692	\$5,396,921	\$882,098	\$882,098	\$864,191
TOTALS		\$1,421,662	\$5,788,557	\$1,397,072	\$1,385,572	\$1,445,260

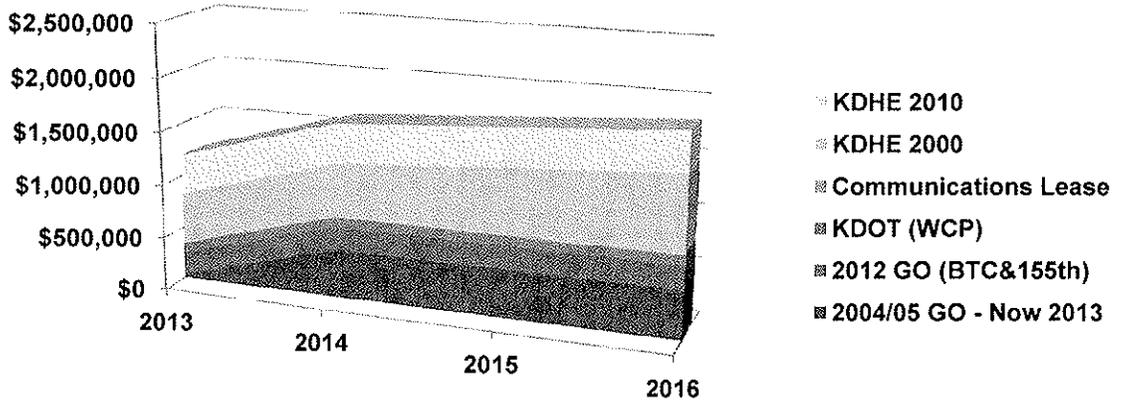
The **Sewer Line Rehabilitation** line item includes \$100,000 to repair and replace infrastructure. The increase in the General Fund transfer more accurately allocates the percentage of wages required to operate the sewer system. Forty percent of the City Superintendent and one half of the Assistant 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. A full-time employee will be added to the Department with expenses being split with the Street Department. 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
Beginning of year balance		\$35,043	\$404,894	\$647,962	\$659,199	\$645,480
REVENUES						
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
TOTAL REVENUE		\$1,021,871	\$2,183,226	\$881,035	\$852,630	\$833,700
TOTAL AVAILABLE FUNDS		\$1,056,914	\$2,588,120	\$1,528,997	\$1,511,829	\$1,479,180
EXPENDITURES						
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	\$219,280
	Neighborhood Revitalization	\$1,896	\$1,798	\$3,500	\$2,500	\$3,000
	Future Debt Service	\$0	\$0	\$675,000	\$0	\$690,200
TOTAL EXPENDITURES		\$654,024	\$1,928,921	\$1,528,997	\$866,350	\$1,479,180
UNRESERVED CASH BALANCE		\$402,890	\$659,199	\$0	\$645,480	\$0
MILL LEVY INFORMATION				2013	2013	2014
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

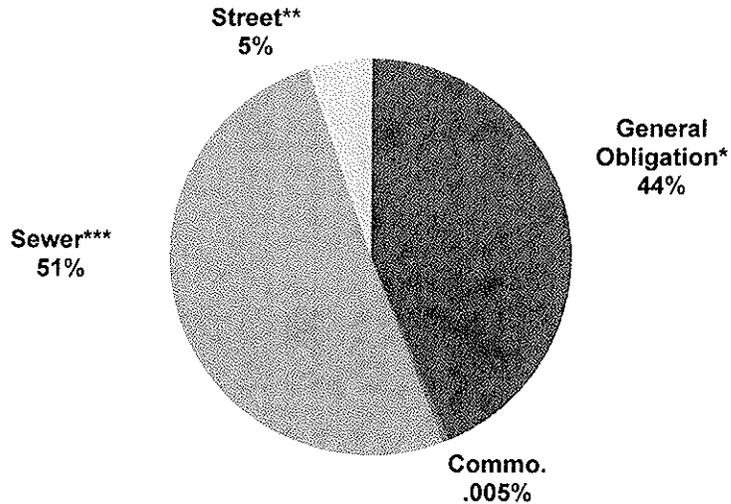
The Bond & Interest Fund is used to account for the payment of principal and interest on long term general obligation debts. KSA 79-2930 allows up to an additional 5% for delinquent taxes over the actual delinquency rate. The **Future Debt Service** line item will be utilized for future financing capacity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

Anticipated Annual Debt Service Schedule



	2013	2014	2015	2016	2017
2004/05 GO - Now 2013	\$40,793	\$459,600	\$456,800	\$458,900	\$465,800
2012 GO (BTC&155th)	\$218,597	\$219,080	\$221,280	\$216,930	\$222,580
KDOT (WCP)	\$90,253	\$88,395	\$87,195	\$90,395	\$88,445
Communications Lease	\$8,829	\$8,808	\$8,772	\$8,819	\$8,750
KDHE 2000	\$480,417	\$495,600	\$602,900	\$707,900	\$709,300
KDHE 2010	\$368,591	\$368,591	\$368,591	\$368,591	368951
	\$1,207,480	\$1,640,074	\$1,745,538	\$1,851,535	\$1,863,826
Year to Year Diff.		26%	6%	6%	1%

2013 Debt Service By Type



*The City's General Obligation debt is primarily funded by special assessments.

** Wolf Creek Parkway construction is partially subsidized through a .75% Transportation Development District sales tax.

***Sewer debt service is funded through user fees.

EMPLOYEE BENEFIT**Fund 20**

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed
Beginning of year balance	\$1	\$48,282	\$92,334	\$135,031	\$145,639
REVENUES					
460 Ad Valorem	\$446,021	\$418,787	\$355,169	\$355,169	\$354,595
461/464 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
551 Interest	\$40	\$582	\$100	\$600	\$615
675 Transfer From Solid Waste	\$11,085	\$8,623	\$16,294	\$16,294	\$18,569
672 Transfer From Sewer	\$52,056	\$38,800	\$47,535	\$47,535	\$54,871
TOTAL REVENUE	\$515,251	\$527,338	\$462,049	\$465,049	\$443,494
TOTAL AVAILABLE FUNDS	\$515,252	\$575,620	\$554,383	\$600,080	\$589,132
EXPENDITURES					
737 Work Comp	\$22,632	\$24,348	\$38,925	\$25,565	\$26,997
740 Life and AD&D	\$808	\$918	\$988	\$844	\$1,064
742 Payroll Vendor	\$5,327	\$2,017	\$0	\$0	\$0
743 Short Term Disability	\$3,186	\$3,374	\$4,082	\$3,375	\$4,464
744 Long Term Disability	\$2,697	\$2,699	\$3,256	\$2,691	\$3,561
746 Social Security	\$72,481	\$69,984	\$82,734	\$74,820	\$88,905
747 Medicare	\$16,951	\$16,338	\$19,349	\$17,499	\$20,792
748 KS Unemployment Tax	\$28,525	\$6,084	\$10,408	\$9,506	\$17,207
749 Employee Vision	\$3,323	\$3,897	\$4,622	\$3,780	\$4,622
772 EE Medical	\$134,565	\$135,695	\$165,859	\$155,856	\$191,520
773 EE Deferred Compensation	\$96,951	\$61,402	\$79,528	\$67,088	\$78,759
778 EE Dental Insurance	\$6,882	\$10,618	\$13,296	\$11,112	\$13,869
786 KS Police/Fireman	\$72,654	\$95,692	\$96,335	\$99,697	\$117,688
847 Budget Stabilization	\$0	\$0	\$25,000	\$0	\$33,671
985 Neighborhood Revitalization	\$0	\$7,600	\$10,000	\$8,174	\$10,000
TOTAL EXPENDITURES	\$466,982	\$440,666	\$554,382	\$454,441	\$586,123
UNRESERVED CASH BALANCE	\$48,270	\$134,954	\$1	\$145,639	\$3,010

MILL LEVY INFORMATION

	2013	2014
FUND REQUIREMENTS	\$355,169	\$354,595
ADD FOR DELINQUENT TAXES	5%	5%
TOTAL AD VALOREM	\$372,927	\$372,325
RATE OF LEVY IN MILLS	7.612	7.583

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
Beginning of year balance	\$1,920,341	\$2,020,285	\$2,090,995	\$1,965,576	\$1,541,306
REVENUES					
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
452/456 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
TOTAL REVENUE	\$394,921	\$518,255	\$426,020	\$462,230	\$460,870
TOTAL AVAILABLE FUNDS	\$2,315,262	\$2,538,540	\$2,517,015	\$2,427,806	\$2,002,176
849 Street Improvement Project - PMP	\$226,334	\$378,708	\$350,000	\$600,000	\$325,000
Street CIP Projects	\$0	\$0	\$250,000	\$0	\$0
765 Contractual Services	\$0	\$0	\$0	\$0	\$0
771 Street Repairs & Maintenance	\$21,099	\$164,974	\$230,000	\$230,000	\$505,000
799 Misc. Contractual Services	\$4,268	\$133	\$10,000	\$6,500	\$10,000
811 Maintenance Materials/Supplies	\$24,313	\$48,114	\$50,000	\$50,000	\$70,000
TOTAL EXPENDITURES	\$276,014	\$591,929	\$890,000	\$886,500	\$910,000
UNRESERVED CASH BALANCE	\$2,039,248	\$1,946,611	\$1,627,015	\$1,541,306	\$1,092,176

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
Beginning of year balance	\$166,804	\$121,308	\$93,403	\$109,765	\$79,429
REVENUES					
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					
TOTAL REVENUE	\$14,903	\$16,073	\$12,539	\$14,164	\$13,325
TOTAL AVAILABLE FUNDS	\$181,707	\$137,381	\$105,942	\$123,929	\$92,754
EXPENDITURES					
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
TOTAL EXPENDITURES	\$60,400	\$27,616	\$47,500	\$44,500	\$73,000
UNRESERVED CASH BALANCE	\$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 \$55,000 for potential improvements at City Park.

CAPITAL IMPROVEMENT FUND

ACCOUNT: 12-000

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Proposed
Beginning of year balance	\$1,290,286	\$1,343,996	\$1,390,696	\$1,424,266	\$1,478,266
REVENUE					
Transfer From General Fund	\$0	\$0	\$0	\$0	\$0
452/456 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
TOTAL REVENUE	\$52,023	\$80,270	\$63,800	\$74,000	\$76,750
TOTAL AVAILABLE FUNDS	\$1,342,309	\$1,424,266	\$1,454,496	\$1,498,266	\$1,555,016
EXPENDITURES					
12-000-850 Capital Outlay	-\$1,687	\$0	\$20,000	\$20,000	\$20,000
TOTALS	-\$1,687	\$0	\$20,000	\$20,000	\$20,000
UNRESERVED CASH BALANCE	\$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
Beginning of year balance	\$26,689	\$10,320	\$1,341	\$3,713	\$3,768
REVENUES					
Assessed Fees	\$20,001	\$31,000	\$40,000	\$40,000	\$40,000
Interest on Idle Funds	\$15	\$55	\$0	\$55	\$55
TOTAL REVENUE	\$20,015	\$31,055	\$40,000	\$40,055	\$40,055
TOTAL AVAILABLE FUNDS	\$46,704	\$41,375	\$41,341	\$43,768	\$43,823
EXPENDITURES					
01-001-799 Miscellaneous Contractual	\$36,384	\$37,662	\$40,000	\$40,000	\$40,000
TOTAL EXPENDITURES	\$36,384	\$37,662	\$40,000	\$40,000	\$40,000
UNRESERVED CASH BALANCE	\$10,321	\$3,712	\$1,341	\$3,768	\$3,823

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
Beginning of year balance	\$0	\$9,400	\$9,528	\$19,680	\$19,755
REVENUES					
Assessed Fees	\$9,400	\$37,048	\$33,000	\$33,000	\$33,000
Interest on Idle Funds	\$0	\$69	\$125	\$75	\$150
TOTAL REVENUE	\$9,400	\$37,116	\$33,125	\$33,075	\$33,150
TOTAL AVAILABLE FUNDS	\$9,400	\$46,516	\$42,653	\$52,755	\$52,905
EXPENDITURES					
01-001-799 Miscellaneous Contractual		\$26,836	\$33,000	\$33,000	\$33,000
TOTAL EXPENDITURES		\$26,836	\$33,000	\$33,000	\$33,000
UNRESERVED CASH BALANCE		\$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
Beginning of year balance	\$340,555	\$321,272	\$382,280	\$370,054	\$341,396
REVENUES					
Transfer from General Fund	\$69,518	\$69,518	\$72,283	\$ 84,901	\$91,177
Transfer from Sewer Fund	\$0	\$0	\$0	\$0	\$0
551 Interest on Investments	\$317	\$1,019	\$375	\$1,500	\$0
TOTAL REVENUE	\$69,835	\$70,537	\$72,658	\$86,401	\$91,177
TOTAL AVAILABLE FUNDS	\$410,390	\$391,809	\$454,938	\$456,455	\$432,573
EXPENDITURES					
Capital Outlay	\$89,119	\$50,087	\$84,884	\$115,058	\$161,700
TOTAL EXPENDITURES	\$89,119	\$50,087	\$84,884	\$115,058	\$161,700
UNRESERVED CASH BALANCE	\$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	Mileage/h rs	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
PD #4	1999		Ford Explorer (taking out of serv 2014)	Winter vehicle	2.00%	5	10	2009	\$26,695	\$35,000	\$0	\$0	\$0	\$0	\$0	\$0
PD #1	2007		Ford Crown Vic (replacing with SUV PI)	Lt. vehicle	2.00%	8	8	2015	\$26,695	\$37,000	\$0	\$5,006	\$0	\$5,006	\$40,050	\$5,360
PD #5	2007		Ford Crown Vic (replacing with SUV PI)	Sgt. vehicle	2.00%	7	7	2014	\$26,695	\$35,000	\$0	\$5,306	\$37,142	\$5,626	\$0	\$5,626
PD #9	2008		Ford Crown Vic (replacing with Taurus PI)	Patrol vehicle	2.00%	7	7	2015	\$23,869	\$35,000	\$0	\$5,412	\$0	\$5,412	\$37,885	\$5,739
PD #10	2008		Ford Ranger	Animal Control vehicle	2.00%	10	12	2020	\$19,462	\$35,000	\$0	\$4,183	\$0	\$4,183	\$0	\$4,183
PD #11	2009		Ford Crown Vic (replacing with Taurus PI)	Patrol vehicle	2.00%	5	5	2014	\$23,869	\$35,000	\$0	\$7,428	\$37,142	\$7,726	\$0	\$7,726
PD #12	2009		Ford Crown Vic (replacing with Taurus PI)	Patrol vehicle	2.00%	5	5	2014	\$23,869	\$35,000	\$0	\$7,428	\$37,142	\$7,726	\$0	\$7,726
PD #14	2013		Ford Taurus Police Interceptor	Chief of Police vehicle	2.00%	10	10	2023	\$23,869	\$35,000	\$0	\$4,439	\$0	\$4,439	\$0	\$4,439
PD #13	2011		Chevy Impala	Patrol vehicle	2.00%	7	7	2018	\$19,864	\$35,000	\$0	\$5,743	\$0	\$5,743	\$0	\$5,743
PD #15	2013		Ford Taurus Police Interceptor	Patrol vehicle	2.00%	5	5	2018	\$23,869	\$35,000	\$27,579	\$8,041	\$0	\$8,041	\$0	\$8,041
PD #16	2013		Ford Taurus Police Interceptor	Patrol vehicle	2.00%	5	5	2018	\$23,869	\$35,000	\$27,579	\$8,041	\$0	\$8,041	\$0	\$8,041
Estimated Cost Transfer Amount												\$55,158.96 \$61,028.06		\$111,426.84 \$61,942.58		\$77,935.12 \$62,623.11
Building Insp #1	2003		Ford Ranger/replace with F-150	Building Inspectors Truck	2.00%	10	15	2018	\$19,462	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0
Planning #2	2011		Ford F-150 1/2 ton	Planning/engineer vehicle	2.00%	10	10	2021	\$18,500	\$25,000	\$0	\$3,047	\$0	\$3,047	\$0	\$3,047
Estimated Cost Transfer Amount												\$0.00 \$3,047.49		\$0.00 \$3,047.49		\$0.00 \$3,047.49
WW Dept #1	2001		Ford F-350 4X4 Utility Service Box		2.00%	10	15	2016	\$28,913	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Cost Transfer Amount												\$0.00 \$0.00		\$0.00 \$0.00		\$0.00 \$0.00
Parks #1	2006		John Deere Zee Track 997		2.00%	15	15	2021	\$18,000	\$18,000	\$0	\$1,463	\$0	\$1,463	\$0	\$1,463
Estimated Cost Transfer Amount												\$0.00 \$1,462.79		\$0.00 \$1,462.79		\$0.00 \$1,462.79
PW #1	1995		Mower Traylor 5,000 GVW		2.00%	10	30	2025	\$29,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW #4	1996		Case Uni-loader 1845 C		2.00%	15	20	2016	\$36,000	\$36,000	\$0	\$0	\$0	\$0	\$0	\$0
PW #2	1999		Ready Built Traylor 17,000 GVW		2.00%	10	30	2029	\$29,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW #6	1999		Ford F-350 4X4 Dump/plow & spreader		2.00%	10	15	2014	\$28,913	\$42,000	\$0	\$0	\$44,571	\$4,865	\$0	\$4,865
PW #7	2000		Ford F-250 4X4 pickup/plow		2.00%	10	15	2015	\$25,843	\$29,500	\$0	\$0	\$0	\$0	\$31,932	\$3,485
PW #3	2003		John Deere 6320 Tractor		2.00%	30	30	2033	\$70,000	\$70,000	\$0	\$3,607	\$0	\$3,607	\$0	\$3,607
PW #5	2003		Tri Wing Mower Deck 15 Ft		2.00%	15	15	2018	\$11,000	\$11,000	\$0	\$842	\$0	\$842	\$0	\$842
PW #8	2003		Kenworth T-300 Dump/plow & spreader		2.00%	20	20	2023	\$58,000	\$80,000	\$0	\$5,073	\$0	\$5,073	\$0	\$5,073
PW #9	2008		Ford F-450 Dump/plow & spreader		2.00%	10	15	2023	\$36,803	\$50,000	\$0	\$6,341	\$0	\$6,341	\$0	\$6,341
Streets #11	2011		Tack Cart with Heat Box		2.00%	20	20	2031	\$31,700	\$31,700	\$0	\$2,355	\$0	\$2,355	\$0	\$2,355
PW#12	2013		Kubota FTV900 Utility Vehicle		2.00%	15	15	2028	\$12,250	\$12,250	\$12,318	\$1,144	\$0	\$1,144	\$0	\$1,144
Estimated Cost Transfer Amount												\$12,318.00 \$19,362.59		\$44,570.74 \$24,227.20		\$31,931.75 \$27,712.35
Estimated Cost Transfer Amount												\$67,476.96 \$84,900.93		\$155,997.58 \$90,680.06		\$109,866.86 \$94,845.74