

2012 BUDGET CITY OF BASEHOR, KS



Prepared for:

The Basehor City Council

Terry Hill, Mayor

Dennis Mertz, Council President

Fred Box, Council Member

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December 19, 2011

Mayor Terry Hill
Members of City Council
City of Basehor

Mayor Hill and Members of the City Council:

Thank you for reviewing the 2012 Budget for the City of Basehor, as approved by the Governing Body on August 15, 2011.

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 within given constraints. The 2012 Budget was designed and adopted to be consistent with the long-term vision of the City and the overriding objectives of maintaining a responsive and financially stable position while providing efficient and high quality service levels.

The 2012 property tax rate is 29.596 mills, a 0.182 mill decrease from the 2011 Budget rate of 29.778. The City of Basehor's tax rate is approximately 21% of a property owner's total tax bill. Other entities' property tax rates include the State of Kansas (1.500 mills), Leavenworth County (35.513 mills), USD #458 (61.500 mills), Basehor Library (7.138 mills) and Fairmount Township/Fire Protection (4.508 mills). The Governing Body's policy of minimizing the necessary financial burden on Basehor taxpayers has resulted in a City property tax rate which remains comparable to those in other cities in Leavenworth County. According to the Leavenworth County Appraiser's Office, the average retail sales price of a single family residence in Basehor through November of 2011, was \$200,290. A residence with this value would have a 2012, City property tax bill of \$682.

In order to attain a budget reduction in the face of declining property values and sales tax while preserving city services, expenditure cuts and reallocation of resources were made. Departments identified reduction opportunities in the form of operational changes and the elimination of ½ of a position. In addition, employee benefits were evaluated and redefined.

The 2012 Budget continues to make investments in transportation and sewer system infrastructure as well as public facilities and the community in general. The City will continue the pavement management plan (one linear mile of road resurfacing), sewer line rehabilitation, City Park and Field of Dreams Athletic Complex improvements as well as the continuation of Care Council donations. The City will also utilize Kansas Department of Transportation Corridor Funds to extend Wolf Creek Parkway.

Respectfully submitted,

Corey Swisher, City Clerk/Finance Director
CITY OF BASEHOR



City of Basehor Budgeting

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 proposed budget provided to Council by City staff.

The proposed 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.

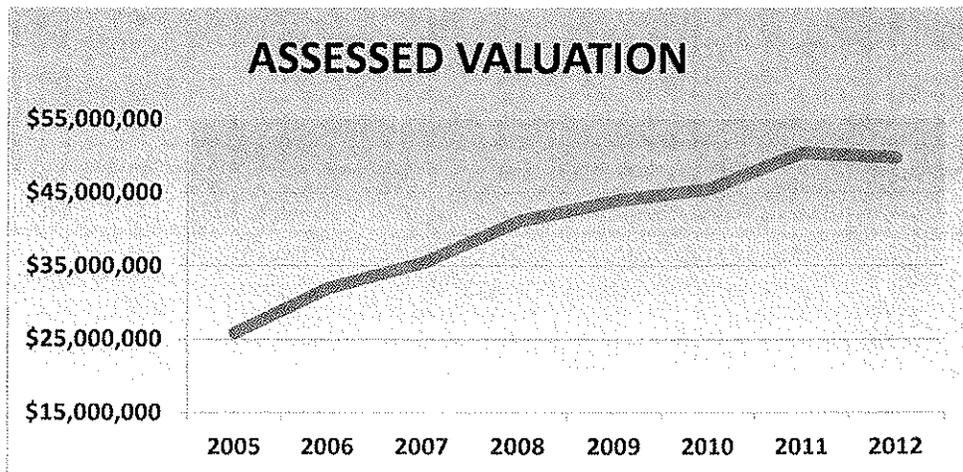


HOW THE MILL LEVY IS ESTABLISHED

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, this 2012 budget is based off of the valuation of property in Basehor from 2011. The 2011 Budget used 2010 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 2011, mill levy of 29.778 was calculated using a October 4, 2010, estimated assessed valuation of \$50,502,675. The County Clerk's final assessed valuation from the October 7, 2011, abstract is \$49,823,218 leaving the final 2012 City of Basehor mill levy at 29.596.

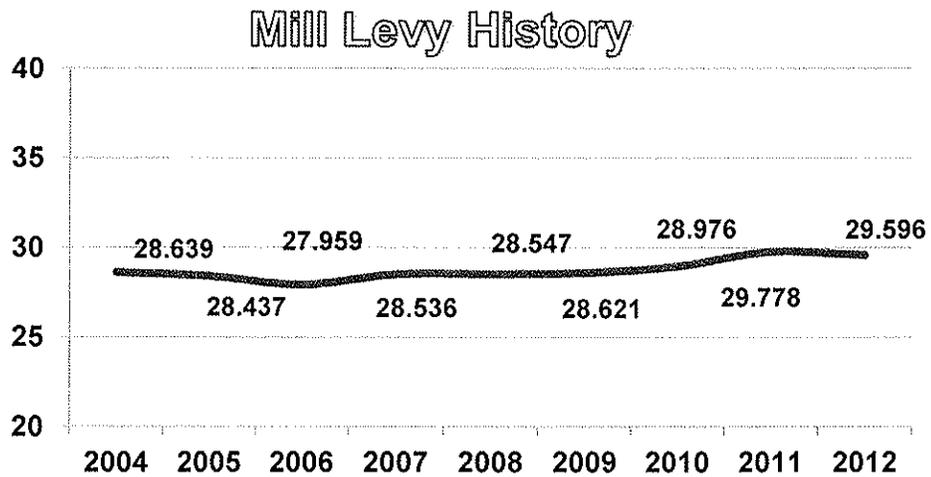
CITY OF BASEHOR ASSESSED VALUATION 2004-2012

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	\$49,823,218



CITY OF BASEHOR MILL LEVY HISTORY 2004-2012

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

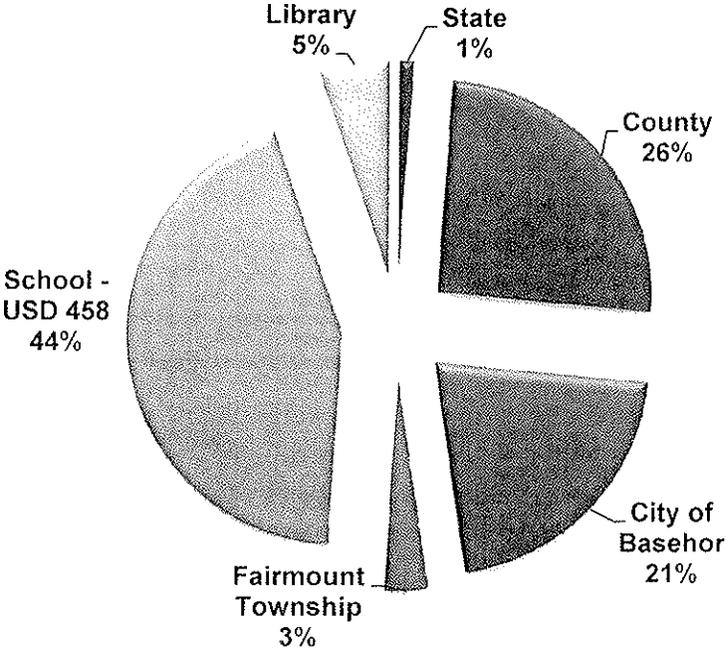


The City mill levy has only increased a 3.34% over 9 years.

2012 Total Basehor Mill Rate By Taxing Entity

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

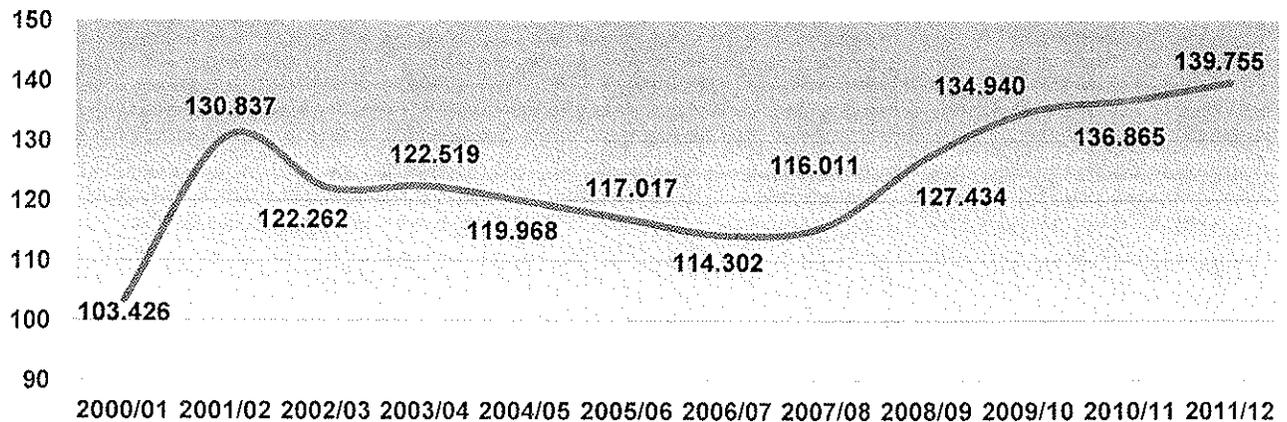
2012 Mill Levy Rates By Entity



AGGREGATE TAX LEVY HISTORY

Year	City	Leavenworth County	USD #458	State	Other	Total Levy
2000/01	16.552	32.031	47.202	1.5	6.141	103.426
2001/02	28.639	41.174	53.421	1.5	6.103	130.837
2002/03	29.125	40.137	45.401	1.5	6.099	122.262
2003/04	28.553	41.022	45.215	1.5	6.229	122.519
2004/05	28.437	38.868	44.914	1.5	6.249	119.968
2005/06	27.959	35.951	45.409	1.5	6.198	117.017
2006/07	28.536	28.181	47.567	1.5	8.518	114.302
2007/08	28.547	28.121	47.688	1.5	10.155	116.011
2008/09	28.621	31.560	54.644	1.5	11.109	127.434
2009/10	28.977	32.052	61.009	1.5	11.402	134.940
2010/11	29.778	33.085	61.012	1.5	11.490	136.865
2011/12	29.596	35.513	61.500	1.5	11.646	139.755

AGGREGATE TAX LEVY HISTORY

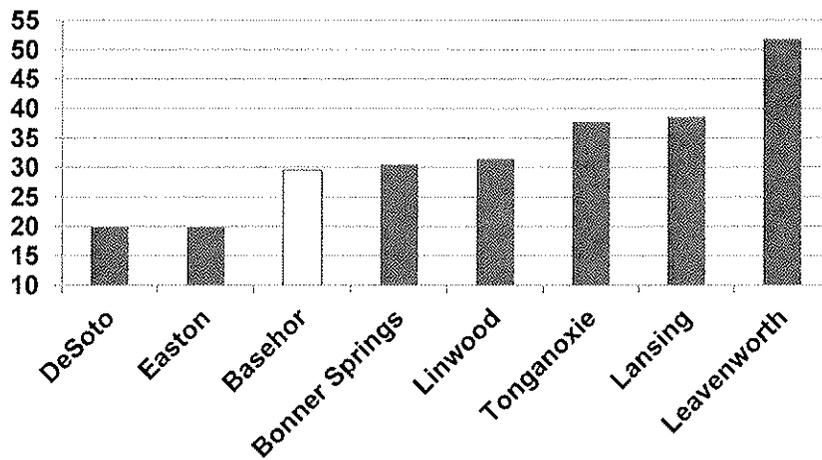


*Source: Leavenworth County Clerk

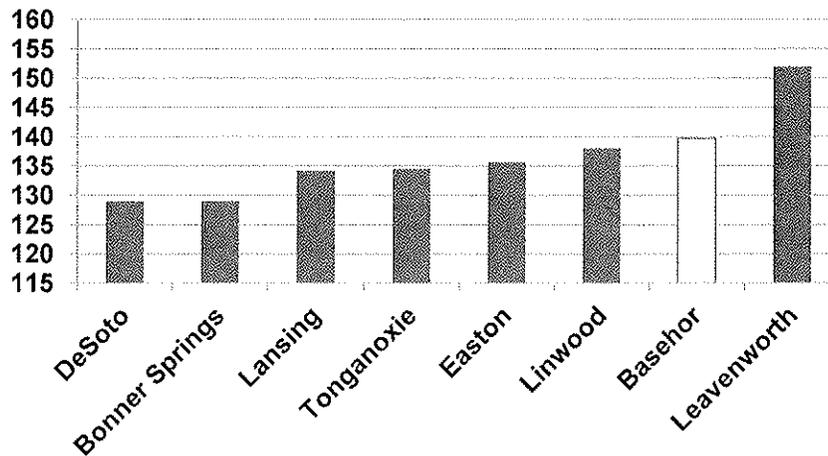


Leavenworth County Municipalities Mill Levy Comparison

2012 City Only Mill Levy Comparison



2012 Aggregate Mill Levy Comparison*



*Aggregate levy including all taxing entities



COUNTY OF LEAVENWORTH

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Leavenworth, Kansas 66048-2815
(913) 684-0422
Fax (913) 680-1489

Office of Janet Klasinski, County Clerk

iklasinski@leavenworthcounty.org

October 7, 2011

Basehor City Clerk
2620 N. 155th Street
P.O. Box 406
Basehor, KS 66007

The final valuation for the City of Basehor is **49,823,218**. The tax levies required to finance your 2012 budget are as follows:

FUND	LEVY	PRODUCES
General	18.974	\$ 945,345.74
Bond & Interest	2.032	\$ 101,240.78
Employee Benefit	8.590	\$ 427,981.44
Total	29.596	\$ 1,474,567.96

The enclosed, *Acknowledgement Receipt of Levied Taxes* should be returned for our records on or before October 17, 2011. Should you have any question(s), please contact me at 684-0422 at your earliest opportunity.

Janet Klasinski
County Clerk



HOW TO CALCULATE YOUR CITY PROPERTY TAX

According to the Leavenworth County Appraiser's Office, the average retail sale price of a single family residence in Basehor through November of 2011 was \$200,290.

To calculate City property taxes on a single family residence:

1. Market Value = \$200,290
2. Assessed Value = $\$200,290 \times 11.5\% = \$23,033$
3. City Tax: $\$23,033 \times .029596$ (mill levy) = \$682
4. $\$682 / 12$ months = \$57

What do you get for \$57 a month?

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

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

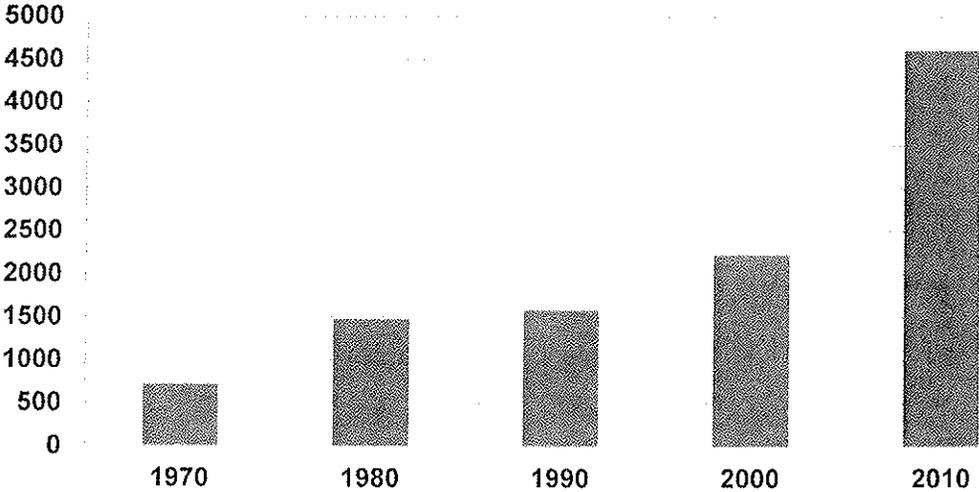
- One 16-gallon tank of unleaded self-service fuel at \$3.30 per gallon would total \$52.80.
- Feeding a family of four at a fast food restaurant costs approximately \$25.00, including taxes.
- Basic telephone service for a home with 100 minutes of long distance is \$35.95.
- The average monthly mobile phone bill is \$74.

*Percentage used to determine assessed value of residential property.

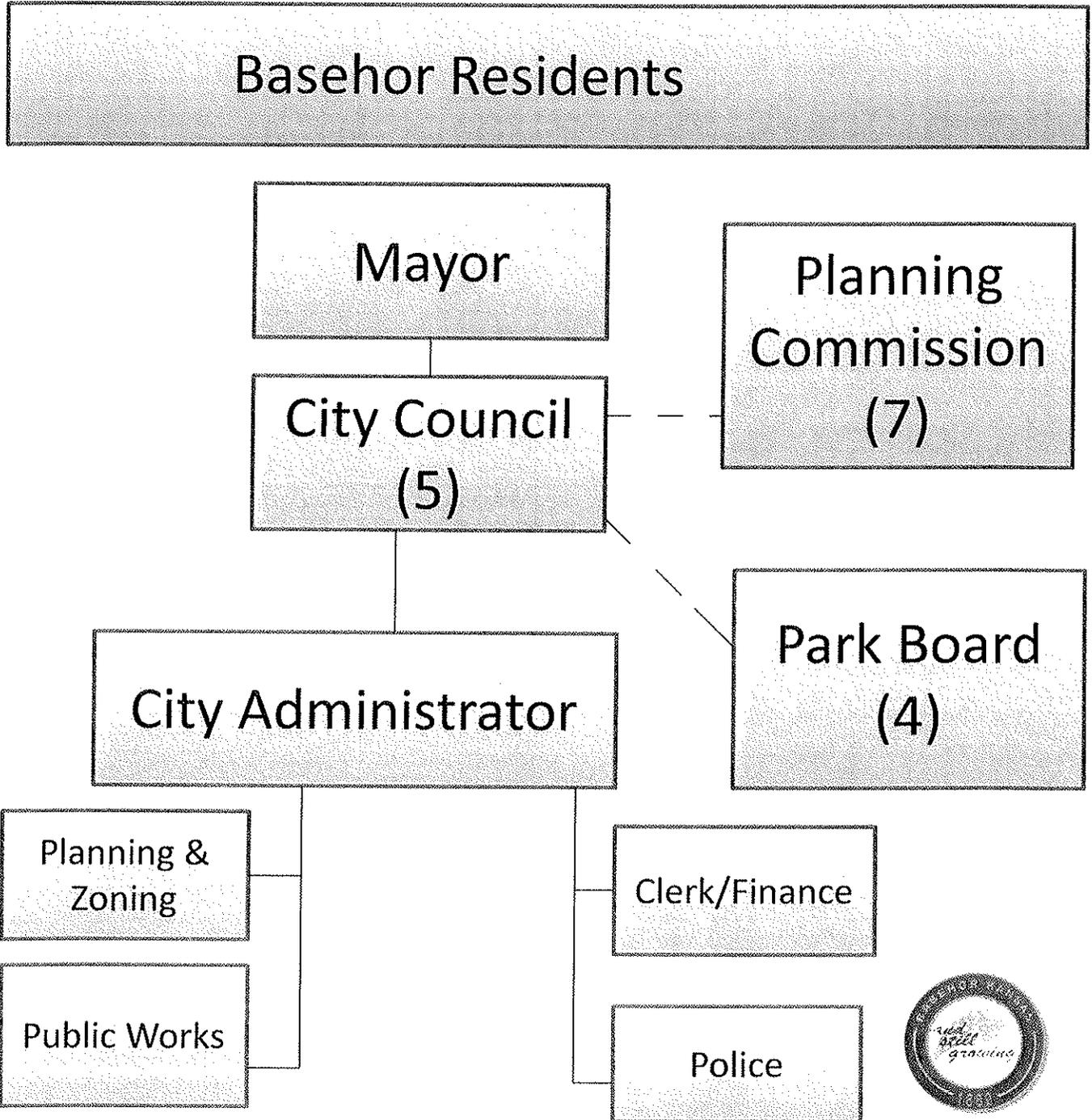
CITY OF BASEHOR POPULATION HISTORY 1970-2000

YEAR	POPULATION
1970	724
1980	1483
1990	1591
2000	2238
2010	4613

CITY OF BASEHOR POPULATION HISTORY



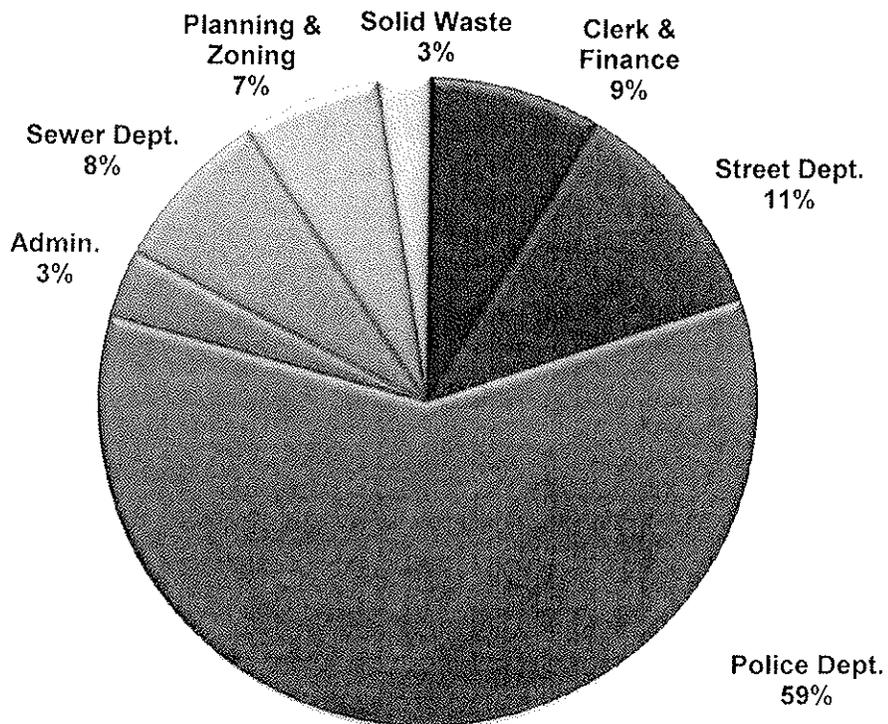
CITY OF BASEHOR ORGANIZATIONAL CHART



2012 DEPARTMENTAL PERSONNEL ALLOCATIONS

Account No.	Department	2011 FTE	2012 FTE
01-001	Clerk/Finance	2.00	2.50
01-002	Street Dept.	3.50	3.35
01-003	Governing Body	0.00	0.00
01-004	Police Dept.	17.50	17.50
01-007	Administration	2.00	1.00
05-009	Sewer Dept.	2.40	2.40
01-017	Planning & Zoning	2.00	2.00
09-701	Solid Waste	0.6	0.75
Totals		30.00	29.50

FTE - Full Time Equivalent



OPERATING FUNDS BEGINNING CASH BALANCE

	2009 Actual	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
General	\$562,109	\$419,077	\$264,598	\$155,776	\$172,333
Special Parks and Rec	\$146,260	\$159,898	\$149,714	\$166,804	\$121,554
Consolidated Highway	\$2,217,728	\$1,726,181	\$1,692,871	\$1,920,341	\$1,294,201
Capital Improvement	\$1,210,908	\$1,346,875	\$1,244,713	\$1,290,286	\$1,256,286
Municipal Equipment reserve	\$355,972	\$286,227	\$236,227	\$340,555	\$320,722
Bond and Interest	\$106,182	\$81,613	\$46,949	\$37,043	\$61,741
Sewer	-\$22,348	\$464,249	\$624,709	\$404,640	\$560,541
Solid Waste	\$65,925	\$71,534	\$17,538	\$88,375	\$98,602
Cedar Lake Maintenance	\$62,523	\$23,442	\$24,141	\$26,689	\$9,209
Employee Benefit	\$0	\$0	\$0	\$1	\$1,392
Total Beginning Cash	\$4,705,259	\$4,579,096	\$4,301,460	\$4,430,509	\$3,896,580

OPERATING FUNDS EXPENSES

	2009 Actual	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
General	\$1,986,681	\$2,038,857	\$2,048,180	\$1,786,390	\$1,867,561
Special Parks and Rec	\$821	\$2,570	\$67,500	\$55,000	\$25,000
Consolidated Highway	\$1,074,840	\$244,916	\$1,281,000	\$1,048,500	\$715,000
Capital Improvement	\$117,597	\$399,976	\$500,000	\$100,000	\$0
Municipal Equipment Reserve	\$103,535	\$15,044	\$63,000	\$89,700	\$8,840
Bond and Interest	\$534,971	\$531,121	\$727,489	\$652,489	\$702,234
Sewer	\$5,374,122	\$1,179,231	\$1,666,235	\$1,522,106	\$1,379,625
Solid Waste	\$164,177	\$155,370	\$208,865	\$260,873	\$280,897
Cedar Lake Maintenance	\$29,378	\$26,442	\$44,141	\$36,000	\$40,000
Sewer District #3 Maintenance	\$0	\$0	\$0	\$0	\$33,000
Employee Benefit	\$0	\$0	\$499,155	\$497,765	\$489,630
Total Annual Expenditures	\$9,386,121	\$4,593,527	\$7,105,565	\$6,048,823	\$5,541,788

OPERATING FUNDS REVENUE

	2009 Actual	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
General	\$1,783,352	\$1,805,451	\$1,783,582	\$1,802,947	\$1,731,929
Special Parks and Recreation	\$14,459	\$9,476	\$10,250	\$9,750	\$10,646
Consolidated Highway	\$568,782	\$439,076	\$440,320	\$422,360	\$451,410
Capital Improvement	\$306,402	\$290,548	\$75,000	\$66,000	\$66,100
Municipal Equipment reserve	\$33,790	\$69,372	\$93,050	\$69,868	\$69,868
Bond and Interest	\$510,819	\$486,551	\$681,540	\$677,186	\$640,493
Sewer	\$5,981,180	\$1,012,427	\$896,762	\$1,678,007	\$1,243,162
Solid Waste	\$158,996	\$177,381	\$196,100	\$271,100	\$279,233
Cedar Lake Maintenance	\$10,297	\$9,712	\$20,000	\$18,520	\$31,020
Sewer District #3	\$0	\$0	\$0	\$0	\$33,000
Employee Benefit	\$0	\$0	\$499,156	\$499,156	\$503,304
Total Annual Revenue	\$9,368,077	\$4,299,994	\$4,695,760	\$5,514,894	\$5,060,165
Total Cash Available	\$14,073,336	\$8,879,090	\$8,997,220	\$9,945,403	\$8,956,746
Ending Cash Balance	\$4,687,215	\$4,285,563	\$1,891,655	\$3,896,580	\$3,414,958

MILL LEVY COMPARISON

	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Annual Valuation	\$43,924,056	\$45,550,427	\$50,502,675	\$49,823,218
Bond and Interest Levy	0.000	0.336	3.100	2.033
General Fund Levy	27.953	28.640	17.440	18.974
Employee Benefit Levy			9.238	8.590
Total Annual Mill Levy	27.953	28.976	29.778	29.597
Variance From Previous Year	-0.594	1.023	0.802	-0.181
Total Funds Generated from Ad Valorem	\$1,227,809	\$1,319,869	\$1,503,880	\$1,474,634

ALL FUNDS SALARIES

		2009 Actual	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Street	Full Time	\$117,424	\$120,565	\$120,000	\$118,000	\$157,560
	Part Time	\$0	\$0	\$0	\$0	\$0
	Overtime	\$6,234	\$6,916	\$3,500	\$5,000	\$4,440
Police	Full Time	\$538,466	\$566,865	\$590,000	\$543,512	\$551,700
	Part Time	\$37,397	\$23,433	\$15,000	\$24,500	\$25,000
	Overtime	\$29,074	\$43,452	\$48,000	\$40,000	\$40,000
Planning	Full Time	\$94,669	\$110,962	\$112,000	\$112,000	\$113,726
	Overtime	\$1,779	\$981	\$1,000	\$1,000	\$1,000
Park & Rec	Personal Services	\$3,203	\$4,765	\$0	\$0	\$0
	Part Time	\$3,202	\$0	\$5,400	\$8,400	\$8,484
	Overtime	0	38.67	\$0	\$0	\$0
Clerk	Full Time	\$64,661	\$108,147	\$107,000	\$98,904	\$137,360
	Part time	\$40,961	\$0	\$0	\$0	\$20,800
	Overtime	\$4,595	\$1,330	\$2,000	\$2,400	\$1,640
Admin	Full Time	\$0	\$0	\$130,000	\$120,000	\$92,466
	Overtime	\$0	\$0	\$1,200	\$325	\$0
	Part Time	\$0	\$0	\$0	\$0	\$0
Governing Body	Elected Officials	\$28,670	\$0	\$17,200	\$18,200	\$18,750
	Personal Services	\$102,654	\$115,943	\$0	\$0	\$0
TOTAL GENERAL FUND		\$1,072,988	\$1,103,398	\$1,152,300	\$1,092,241	\$1,172,926
Sewer Fund	Full Time	\$116,995	\$129,037	\$119,700	\$113,611	\$73,225
	Overtime	\$5,464	\$4,808	\$7,000	\$5,000	\$4,275
TOTAL SEWER FUND		\$122,458	\$133,845	\$126,700	\$118,611	\$77,500
Solid Waste	Full Time	\$16,240	\$18,958	\$26,980	\$26,900	\$0
	Overtime	\$55	\$659	\$1,000	\$1,310	\$0
TOTAL SOLID WASTE FUND		\$16,296	\$19,617	\$27,980	\$28,210	\$0
Total Benefits all Funds		\$364,276	\$427,970	\$499,155	\$497,765	\$489,630
TOTAL WAGES AND BENEFITS		\$1,576,019	\$1,684,830	\$1,806,135	\$1,736,827	\$1,740,056

REVENUE**GENERAL FUND**

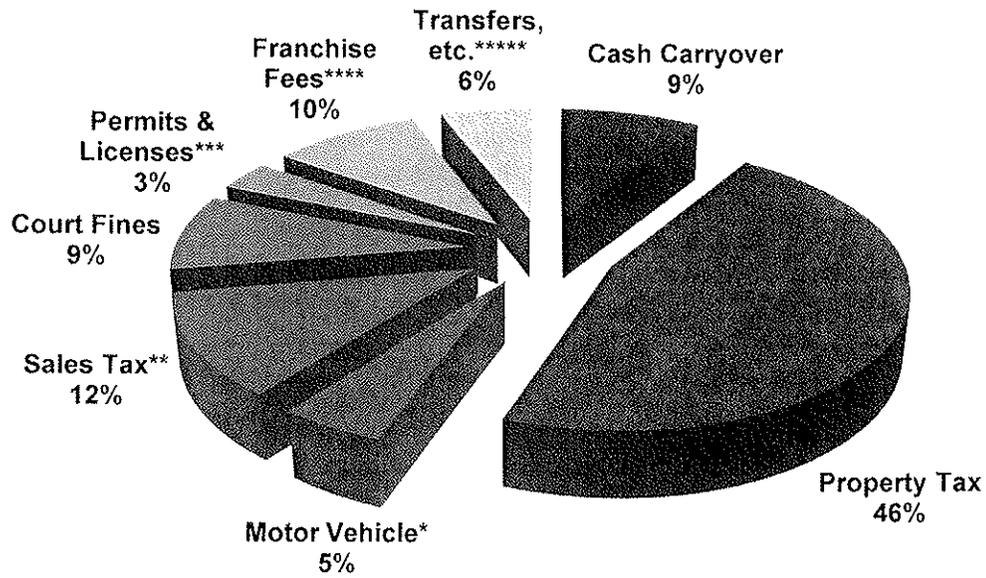
	2009 Actual	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Beginning of the year balance	\$562,109	\$419,077	\$264,598	\$155,776	\$172,333
460 Ad Valorem Property Tax	\$1,122,910	\$1,201,867	\$823,161	\$823,161	\$883,500
491 Motor Vehicle Distribution	\$144,741	\$148,751	\$153,666	\$128,360	\$91,538
493 Recreational Vehicle Tax	\$1,945	\$1,770	\$1,951	\$1,900	\$1,079
496 16M & 20M Truck Tax	\$1,770	\$3,121	\$3,403	\$3,400	\$2,064
464 Back Taxes	\$48,112	\$38,696	\$30,000	\$30,000	\$30,000
Sales Tax	\$0	\$0	\$220,000	\$200,000	\$195,000
Slider	\$4,882	\$0	\$0	\$0	\$0
Field of Dreams	\$0	\$0	\$55,000	\$44,000	\$35,000
421 Court Fines	\$194,846	\$153,901	\$195,000	\$170,000	\$170,000
401 Building Permits	\$36,379	\$11,382	\$13,000	\$28,000	\$40,000
403 Pet Licenses	\$1,348	\$1,170	\$1,000	\$1,150	\$1,150
404 Business Licenses	\$8,050	\$7,700	\$8,000	\$7,800	\$7,800
405 Misc. Fees/Permits/Licenses	\$14,175	\$15,888	\$13,000	\$14,500	\$14,500
407 Plan/Plat Application Fees	\$1,845	\$2,265	\$3,400	\$3,500	\$3,500
432 Westar Energy Franchise Tax	\$73,840	\$91,498	\$67,000	\$70,000	\$70,000
433 Atmos Energy Franchise Tax	\$44,917	\$41,421	\$70,000	\$42,000	\$42,000
436 Suburban Water Franchise Tax	\$7,454	\$23,076	\$11,000	\$23,000	\$23,000
Consolidated Water Franchise Tax	\$0	\$0	\$12,000	\$0	\$0
437 The World Co. Franchise Tax	\$24,427	\$39,934	\$32,000	\$32,500	\$32,500
438 AT&T Franchise Tax	\$11,832	\$10,882	\$13,000	\$10,400	\$10,400
434 SW Bell Franchise Tax	\$0	\$4,711	\$3,000	\$4,500	\$4,500
Grants and Reimbursables	\$0	\$625	\$42,000	\$0	\$0
551 Interest Income	\$11,307	\$944	\$0	\$1,000	\$1,000
451 Local Alcohol Liquor Fund	\$7,816	\$7,881	\$8,001	\$8,000	\$8,896
511 Other Revenues	\$5,754	\$16,719	\$5,000	\$0	\$0
Transfer from Sewer	\$0	\$0	\$0	\$0	\$25,088
675 Transfer from Solid Waste Fund	\$15,000	\$0	\$0	\$0	\$39,415
TOTAL REVENUES	\$1,783,352	\$1,805,451	\$1,783,582	\$1,802,947	\$1,731,929
TOTAL FUNDS AVAILABLE	\$2,345,461	\$2,224,528	\$2,048,180	\$1,958,723	\$1,904,263
TOTAL EXPENDITURES	\$1,986,681	\$2,038,857	\$2,048,180	\$1,786,390	\$1,867,562
UNRESERVED CASH BALANCE	\$358,781	\$185,671	\$0	\$172,333	\$36,701
MILL LEVY INFORMATION	2009	2010	2011	2012	
FUND REQUIREMENTS	\$1,122,910	\$1,304,610	\$823,161	\$883,500	
ADD FOR DELINQUENT TAXES			7%	7%	
TOTAL AD VALOREM	\$1,122,910	\$1,304,610	\$880,782	\$945,345	
RATE OF LEVY IN MILLS	27.953	28.64	17.440	18.974	

GENERAL FUND**EXPENDITURES**

	2009 Actual	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Governing Body	\$157,522	\$127,221	\$59,620	\$73,903	\$44,614
Administrator	\$0	\$0	\$256,200	\$175,425	\$141,600
Facilities	\$91,843	\$116,188	\$135,100	\$121,204	\$131,775
Clerk	\$266,160	\$277,147	\$243,800	\$219,104	\$306,950
HR	\$329,306	\$387,628	\$20,000	\$18,000	\$16,000
Park & Recreation	\$14,106	\$15,311	\$59,450	\$58,350	\$32,955
Planning	\$156,085	\$152,537	\$179,300	\$144,524	\$153,400
Police	\$727,708	\$740,500	\$799,350	\$747,562	\$771,650
Street	\$142,321	\$153,324	\$158,450	\$142,800	\$183,100
Miscellaneous	\$101,629	\$69,000	\$136,910	\$85,518	\$85,518
TOTALS	\$1,986,681	\$2,038,857	\$2,048,180	\$1,786,390	\$1,867,561

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 REVENUES



*Motor Vehicle Distribution, Recreational Vehicle Tax, 16M & 20M Truck Tax

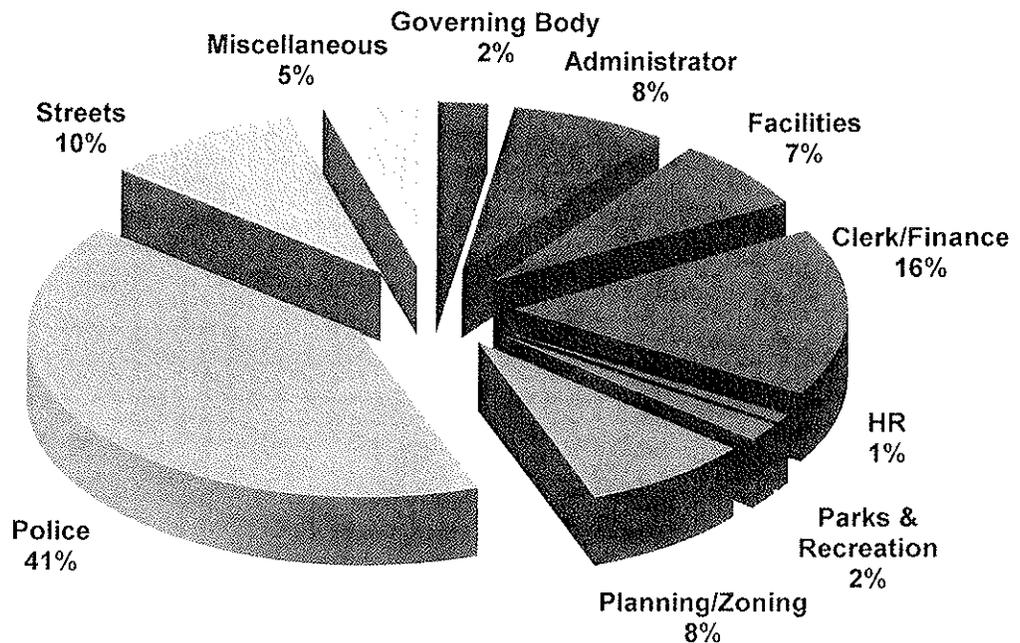
**Sales Tax, Back Taxes,

***Building Permits, Pet Licenses, Business Licenses, Misc. Fees/Permits/Licenses, Plan/Plat Application Fees

****West Star Energy, Atmos Energy, Suburban Water, Consolidate Energy, Knology, AT&T, SW Bell

*****Transfers, Grants & Reimbursables, Local Alcohol Liquor Fund, Field of Dreams, Other Revenues

GENERAL FUND EXPENDITURES BY DEPARTMENT



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

		2009 Actual	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
708	Elected Officials	\$28,670	\$0	\$17,200	\$18,200	\$18,750
701	Personnel Services	\$102,654	\$115,943	\$0	\$0	\$0
758	Paging/Wireless	\$735	\$453	\$0	\$0	\$0
751	Legal Fees	\$2,388	\$2,095	\$1,000	\$750	\$0
761	Vehicle Expense	\$1,231	\$281	\$1,000	\$150	\$1,000
774	Training	\$1,601	\$1,654	\$1,400	\$1,400	\$1,400
781	Promo/Public Relations Activities	\$0	\$569	\$0	\$20,000	\$750
782	Mileage Reimbursement	\$2,658	\$274	\$500	\$500	\$500
783	Organization & Membership Dues	\$260	\$1,001	\$1,070	\$100	\$1,000
795	Outside Agency Requests	\$0	\$0	\$30,000	\$30,000	\$15,000
799	Miscellaneous Contractual	\$10,798	\$2,100	\$1,500	\$500	\$1,500
801	Office Supplies	\$90	\$73	\$200	\$50	\$200
803	Miscellaneous Commodities	\$3,298	\$1,650	\$3,000	\$1,500	\$2,000
804	Gas / Oil / Miscellaneous	\$166	\$269	\$450	\$103	\$400
807	Printed Material/Publications	\$697	\$90	\$300	\$150	\$300
850	Capital Outlay	\$2,276	\$771	\$2,000	\$500	\$1,814
TOTALS		\$157,522	\$127,221	\$59,620	\$73,903	\$44,614

The Governing Body consists of the Mayor and a five member City Council. Expenses related to the City Administrator were separated from the Governing Body Department budget in 2011 resulting in a significant decrease in expenditures. Outside agency requests were reduced to reflect Council direction to maintain a flat mill levy. Public relations expenses have been decreased as a successful marketing program has been developed and executed.

GENERAL FUND**CITY ADMINISTRATOR****ACCOUNT: 01-006**

		2009 Actual	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
701	Full Time			\$130,000	\$120,000	\$92,466
704	Overtime			\$1,200	\$325	\$0
758	Cell Phone			\$2,000	\$1,850	\$1,850
774	Training			\$3,500	\$3,500	\$3,034
782	Mileage Reimb/Car Allowance			\$7,000	\$7,000	\$7,000
783	Organization & Membership Dues			\$1,500	\$1,500	\$1,500
799	Miscellaneous Contractual			\$15,000	\$7,000	\$7,000
801	Office Supplies			\$1,000	\$250	\$250
	General Supplies			\$500	\$500	\$500
807	Printed Material/Publications			\$2,000	\$1,000	\$500
850	Capital Outlay			\$2,500	\$2,500	\$2,500
	Contingency			\$90,000	\$30,000	\$25,000
TOTALS				\$256,200	\$175,425	\$141,600

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. Prior to 2011 expenses were dispersed between the Clerk/Finance and Governing Body budgets. The decrease in full time wages reflects the transition of a part-time Administrative Assistant position into a part-time position in the City Clerk/Finance Department. 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.

CLERK/FINANCE DEPARTMENT ORGANIZATIONAL CHART

City Clerk/Finance Director

Assistant City
Clerk/Utility
Billing

Accounting
Clerk

Administrative
Assistant



GENERAL FUND**CLERK/FINANCE****ACCOUNT : 01-001**

		2009	2010	2011	2011	2012
		Actual	Actual	Budget	Estimate	Budget
701	Full-time	\$64,661	\$108,147	\$107,000	\$98,904	\$137,360
702	Part-time	\$40,961	\$0	\$0	\$0	\$20,800
704	Overtime	\$4,595	\$1,330	\$2,000	\$2,400	\$1,640
751	Legal Fees	\$9,838	\$11,053	\$15,000	\$8,000	\$30,000
758	Paging/Wireless	\$190	\$0	\$1,500	\$600	\$600
760	Notices & Advertisements	\$1,812	\$1,897	\$2,000	\$2,000	\$2,000
774	Training	\$3,063	\$3,283	\$3,700	\$4,200	\$4,500
779	Insurance Expenses	\$69,741	\$82,396	\$55,000	\$45,000	\$50,000
781	Promo/Public Relations Activities	\$17,060	\$19,268	\$0	\$100	\$4,000
782	Car Allowance/Mileage Reimb	\$217	\$78	\$400	\$400	\$450
783	Organization & Membership Dues	\$10,205	\$11,264	\$11,600	\$11,600	\$12,000
785	Accounting & Auditing	\$17,790	\$16,460	\$12,000	\$19,000	\$20,000
799	Miscellaneous Contractual	\$10,773	\$13,052	\$15,000	\$15,000	\$7,000
801	Office Supplies	\$3,632	\$3,892	\$3,600	\$3,500	\$3,600
803	Miscellaneous Commodities	\$2,130	\$1,461	\$3,500	\$1,500	\$1,500
807	Printed Material/Publications	\$429	\$2,774	\$7,000	\$5,000	\$5,000
808	Postage & Postal Permit	\$841	\$793	\$2,000	\$1,000	\$4,000
850	Capital Outlay	\$8,223	\$0	\$2,500	\$900	\$2,500
TOTALS		\$266,160	\$277,147	\$243,800	\$219,104	\$306,950

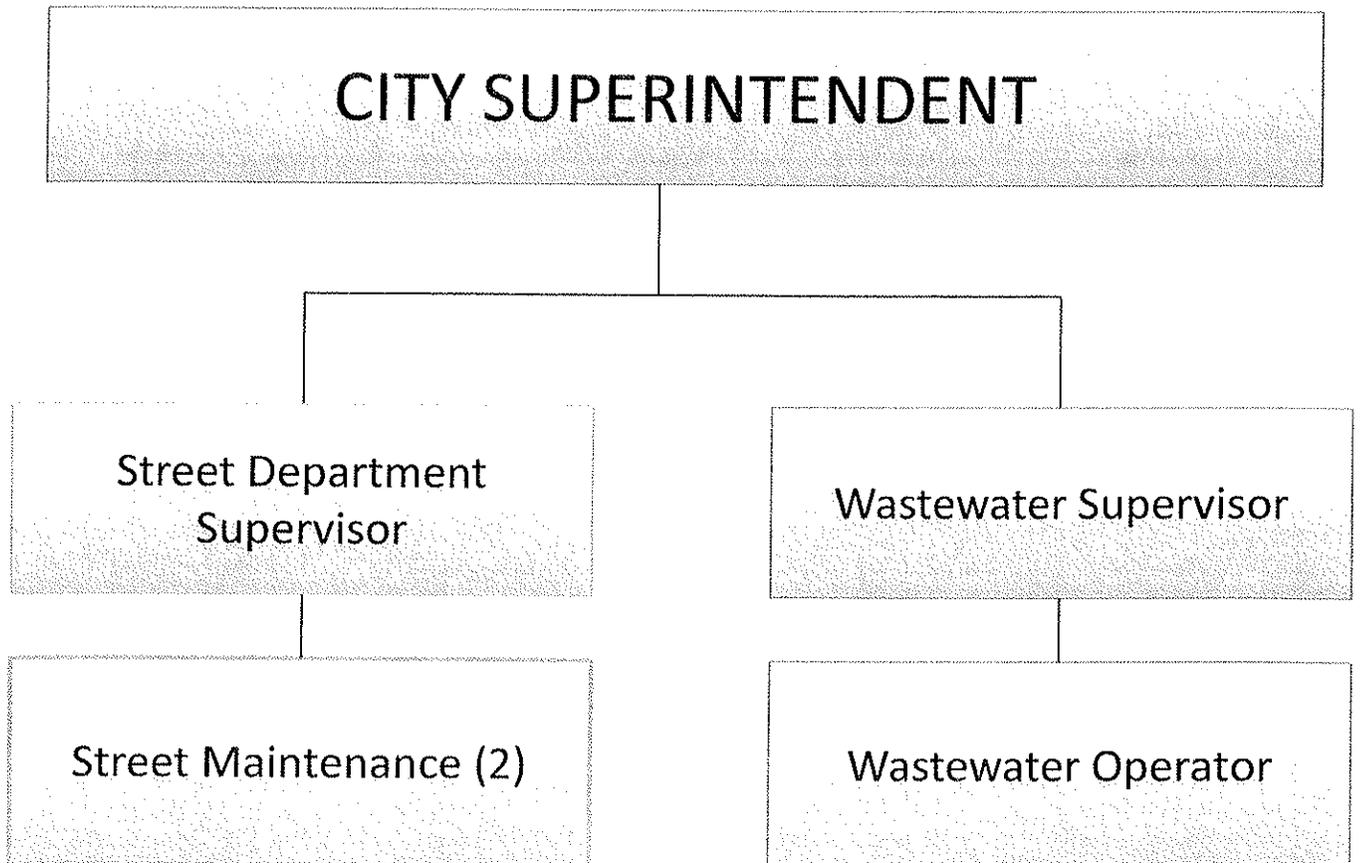
The City Clerk/Finance office is responsible for many basic governmental functions. As part of the of the statutory duties, the Clerk serves as the record keeper of all City Commission proceedings and actions, as well as City records (ordinances, resolutions, deeds, contracts, agreements, easements, 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 2011 fiscal year. Expenses for the audit will be incurred in 2012. The **Miscellaneous Contractual** line item includes image management agreements, accounting software (FundBalance) maintenance and Filebound (online public records search access). Filebound will be discontinued in April of 2012 (saving approximately \$8,000). Online code and a more user friendly records hosting service will replace the document search system. City-wide legal expenses have been consolidated and included in the 2012 Clerk/Finance budget. The increase in **Full-Time** expenses reflects the transfer of the Assistant City Clerk/Utility Billing Clerk salary which was formerly included in enterprise fund budgets. This is to accomodate simplified accounting and reporting. Transfers will be made from those funds to offset costs. The increase in the **Part-Time** line item reflects the transition of a part-time Administrative Assistant position into the Clerk/Finance Office. The position which was reduced from full-time to part-time during the 2012 budget process and was formerly accounted for in the City Administrator department.

GENERAL FUND**HR****ACCOUNT: 01-011**

		2009	2010	2011	2011	2012
		Actual	Actual	Budget	Estimate	Budget
745	HR Support Plus	\$1,375	\$8,758	\$9,000	\$7,000	\$5,000
746	Social Security	\$64,545	\$70,199	\$0	\$0	\$0
747	Medicare	\$15,095	\$16,446	\$0	\$0	\$0
748	KS Unemployment Tax	\$1,076	\$1,362	\$0	\$0	\$0
749	Employee Vision	\$1,844	\$3,698	\$0	\$0	\$0
772	EE Medical	\$106,684	\$130,606	\$0	\$0	\$0
773	EE Deferred Compensation	\$55,513	\$75,700	\$0	\$0	\$0
778	EE Dental Insurance	\$7,574	\$8,422	\$0	\$0	\$0
786	KS Police/Fireman	\$68,982	\$62,075	\$0	\$0	\$0
787	Employee Assistance Program	\$0	\$0	\$500	\$500	\$500
813	Clothing Allowance	\$6,417	\$10,362	\$10,000	\$10,000	\$10,000
816	Vaccination Allowance	\$200	\$0	\$500	\$500	\$500
TOTALS		\$329,306	\$387,628	\$20,000	\$18,000	\$16,000

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 Plus** includes the agreement for human resource support for all City Departments and with the input and cooperation from the City Attorney, assures the City is in compliance with all Department of Labor regulations and all other employment related regulations. This group provides all background checks and general consulting for the City. The **Clothing Allowance** line item encompasses all General Fund employees the Planning Commission and Elected Officials.

PUBLIC WORKS DEPARTMENT ORGANIZATIONAL CHART

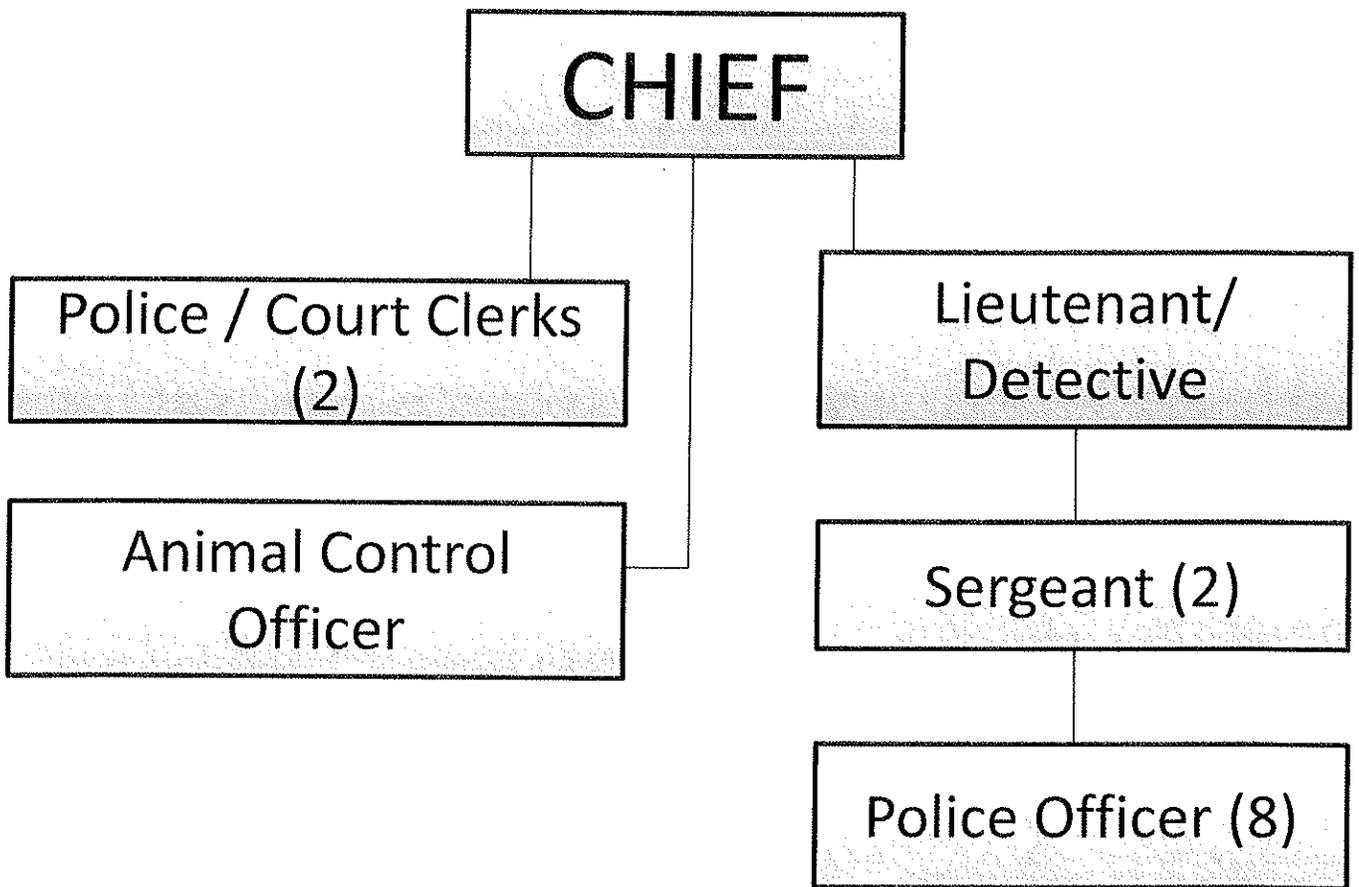


GENERAL FUND**STREET
DEPARTMENT****ACCOUNT: 01-002**

		2009	2010	2011	2011	2012
		Actual	Actual	Budget	Estimate	Budget
701	Full Time	\$117,424	\$120,565	\$120,000	\$118,000	\$157,560
702	Part Time	\$0	\$0	\$0	\$0	\$0
704	Overtime	\$6,234	\$6,916	\$3,500	\$5,000	\$4,440
751	Legal Fees	\$46	\$600	\$1,500	\$0	\$0
758	Paging/Wireless	\$1,397	\$978	\$1,500	\$1,500	\$1,500
760	Notices & Advertisements	\$193	\$369	\$150	\$0	\$100
761	Vehicle/Equipment Main & Repair	\$5,107	\$5,696	\$7,500	\$4,500	\$5,000
774	Training	\$0	\$38	\$300	\$300	\$300
799	Miscellaneous Contractual	\$1,962	\$3,260	\$2,500	\$1,800	\$2,000
801	Office Supplies	\$91	\$244	\$700	\$700	\$700
803	Miscellaneous Commodities	\$4,488	\$8,264	\$5,000	\$4,000	\$4,500
804	Gas/Oil/Misc	\$4,010	\$5,339	\$6,000	\$6,000	\$6,000
810	Safety Equipment	\$988	\$267	\$1,200	\$1,000	\$1,000
811	Maint Materials/Supplies	\$382	\$789	\$0	\$0	\$0
850	Capital Outlay	\$0		\$8,600	\$0	\$0
TOTALS		\$142,321	\$153,324	\$158,450	\$142,800	\$183,100

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 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 increase in full time wages reflects the City Superintendent's wages being reported outside of the Sewer Fund for ease of accounting. The wages will continue to be drawn from the Sewer Fund and accounted for through a transfer of funds.

Police Department Organizational Chart



GENERAL FUND**POLICE DEPARTMENT****ACCOUNT: 01-004**

		2009	2010	2011	2011	2012
		Actual	Actual	Budget	Estimate	Budget
701	Full-time	\$538,466	\$566,865	\$590,000	\$543,512	\$551,700
702	Part-time	\$37,397	\$23,433	\$15,000	\$24,500	\$25,000
704	Overtime	\$29,074	\$43,452	\$48,000	\$40,000	\$40,000
705	Police Grant Personal Serv.	\$1,901	\$0	\$0	\$0	\$0
751	Legal Fees	\$112	\$231	\$1,000	\$1,000	\$0
758	Paging/Wireless	\$5,130	\$2,850	\$5,000	\$4,000	\$4,000
759	Animal Control Expenses	\$2,251	\$2,280	\$3,000	\$2,000	\$2,000
760	Notices & Advertisements	\$108	\$803	\$1,000	\$750	\$750
761	Vehicle/Equipment Main & Repair	\$7,553	\$8,776	\$10,000	\$10,000	\$12,000
764	Leavenworth County Jail	\$4,603	\$3,133	\$6,000	\$4,000	\$5,000
766	Municipal Court Judge	\$3,650	\$3,600	\$3,650	\$3,600	\$4,000
767	Court Fees	\$30,520	\$21,858	\$30,000	\$20,000	\$25,000
774	Training	\$6,055	\$7,683	\$10,000	\$8,000	\$8,000
781	Promo/Public Relations Activities	\$0	\$211	\$500	\$500	\$500
782	Mileage Reimbursement	\$157	\$0	\$500	\$500	\$500
783	Organization Membership Dues	\$295	\$1,603	\$500	\$500	\$500
799	Misc Contractual Services	\$11,971	\$10,733	\$15,000	\$30,000	\$30,000
801	Office Supplies	\$2,747	\$2,653	\$3,500	\$2,500	\$2,500
803	Miscellaneous Commodities	\$8,965	\$5,311	\$10,000	\$6,000	\$8,000
804	Gas/Oil/Misc	\$27,043	\$30,826	\$35,000	\$40,000	\$40,000
807	Printed Material/Publications	\$673	\$655	\$1,500	\$1,000	\$1,000
808	Postage & Postal Permit	\$1,009	\$893	\$1,200	\$1,200	\$1,200
810	Safety Equipment (Vests)	\$3,087	-\$1,918	\$3,000	\$1,000	\$2,000
850	Capital Outlay	\$4,942	\$4,570	\$6,000	\$3,000	\$8,000
TOTALS		\$727,708	\$740,500	\$799,350	\$747,562	\$771,650

The Basehor Police Department (the City's largest) coordinates public safety efforts throughout the City. Through investigations, patrols, detective, 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, Leads Online, 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 supplies, office supplies, other departmental functional commodities. The **Capital Outlay** line item includes an additional \$5,000 available through the Department's participation (equitable share) in a criminal case.

GENERAL FUND**CITY FACILITIES**

		2009	2010	2011	2011	2012
		Actual	Actual	Budget	Estimate	Budget
752	Utility Gas (Atmos)	\$7,141	\$6,368	\$10,000	\$9,000	\$10,000
753	Utility Electric (Westar)	\$2,619	\$2,919	\$3,000	\$2,950	\$3,225
754	Utility Sewer & Solid Waste	\$2,895	\$1,836	\$3,000	\$500	\$250
755	Utility Water (Cons Water)	\$1,126	\$1,114	\$1,500	\$1,200	\$1,500
757	Telephone/Fax/Internet Service	\$5,801	\$4,115	\$4,200	\$2,500	\$3,000
777	Facility Repairs & Maintenance	\$867	\$932	\$1,800	\$1,000	\$1,800
787	Street Lighting	\$52,615	\$52,576	\$56,000	\$56,500	\$59,000
797	Technology Support	\$8,300	\$33,985	\$40,000	\$35,000	\$40,000
799	Misc. Contractual Services	\$7,654	\$5,600	\$5,800	\$6,000	\$6,000
803	Miscellaneous Commodities	\$2,524	\$2,330	\$2,800	\$1,954	\$2,000
810	Safety Equipment	\$0	\$231	\$0	\$100	\$500
850	Capital Outlay	\$299	\$4,183	\$7,000	\$4,500	\$4,500
TOTALS		\$91,843	\$116,188	\$135,100	\$121,204	\$131,775

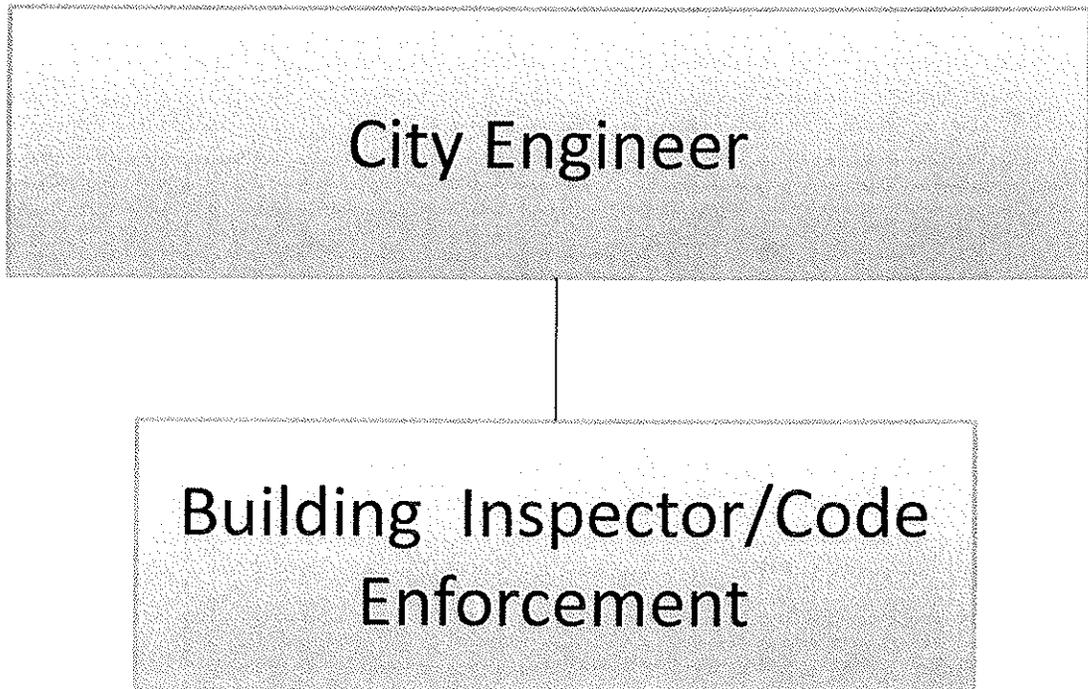
The **Technology Agreement** line item covers the agreement for services relating to information technology support and network security for all City Departments. **Miscellaneous Contractual** includes items such as cleaning, general repairs and fire extinguisher inspections. The **Miscellaneous Commodities** 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**

PERSONNEL		2009	2010	2011	2011	2012
		Actual	Actual	Budget	Estimate	Budget
701	Personal Services	\$3,203	\$4,765	\$0	\$0	\$0
702	Part-Time	\$3,202	\$0	\$5,400	\$8,400	\$8,484
704	Overtime	\$0	\$39	\$0	\$0	\$0
803	Miscellaneous Commodities	\$827	\$855	\$500	\$500	\$500
811	Maintenance Materials/Supplies	\$1,166	\$323	\$800	\$800	\$800
480	Field of Dreams	\$0	\$0	\$40,000	\$40,000	\$15,000
753	Utility Electric	\$1,532	\$3,800	\$3,000	\$3,400	\$3,655
754	Utility Sewer & Solid Waste	\$139	\$424	\$150	\$150	\$0
755	Utility Water	\$352	\$850	\$600	\$600	\$600
792	Park Maintenance & Repairs	\$2,534	\$1,488	\$2,500	\$1,000	1,500
799	Misc. Contractual Services	\$1,150	\$2,767	\$6,500	\$3,500	2,416
TOTALS		\$14,106	\$15,311	\$59,450	\$58,350	\$32,955

The Parks & Recreation Department provides for quality recreational, sporting and leisure opportunities within the City of Basehor. This Department enhances and maintains the City Park (including walking trail and restroom facilities). **The Electric Utility** line item reflects the energy used to warm the City Park restrooms and allow electricity for special events and approximately 100 reservations. The Field of Dreams athletic complex expenses include utilities and youth programming participation rebates. Approximately 1,000 area youth participate in athletic programming at the complex throughout the year. Early in 2011 the Basehor City Council agreed to provide youth programming rebates to Basehor residents. The City provided 132 rebates throughout the year which amounted to \$7,060.

PLANNING AND ZONING DEPARTMENT ORGANIZATIONAL CHART



GENERAL FUND**PLANNING & ZONING
DEPT.****ACCOUNT: 01-017**

		2009	2010	2011	2011	2012
		Actual	Actual	Budget	Estimate	Budget
701	Full-time	\$94,669	\$110,962	\$112,000	\$110,199	\$113,726
704	Overtime	\$1,779	\$981	\$1,000	\$1,000	\$1,000
751	Legal Fees	\$12,865	\$18,491	\$18,000	\$5,000	\$0
758	Paging/Wireless	\$1,107	\$1,039	\$1,500	\$1,000	\$1,500
760	Notices & Advertisements	\$3,237	\$534	\$3,000	\$500	\$0
761	Vehicle/Equipment Main & Repair	\$68	\$439	\$1,000	\$1,000	\$1,700
765	Engineering Services	\$27,957	\$8,297	\$15,000	\$15,000	\$0
768	Consulting/Special Studies	\$0	\$3,024	\$10,000	\$0	\$0
774	Training/Travel/Mileage	\$2,166	\$335	\$3,500	\$2,000	\$3,000
776	Building Demolition	\$6,000	\$0	\$1,500	\$0	\$0
782	Mileage Reimb/Car Allowance	\$82	\$818	\$1,000	\$0	\$0
783	Organization/Membership Dues	\$662	\$580	\$1,000	\$525	\$1,000
799	Miscellaneous Contractual	\$2,012	\$2,731	\$3,000	\$3,000	\$4,000
801	Office Supplies	\$349	\$202	\$500	\$500	\$500
803	Miscellaneous Commodities	\$897	\$533	\$1,000	\$500	\$1,500
804	Gas/Oil/Misc	\$853	\$1,026	\$1,300	\$1,300	\$2,600
807	Printed Material/Publications	\$325	\$1,730	\$2,000	\$1,000	\$0
808	Postage & Postal Permit	\$840	\$817	\$1,000	\$0	\$0
850	Capital Outlay	\$217	\$0	\$2,000	\$2,000	\$2,000
	Notices & Printed Materials	\$0	\$0	\$0	\$0	\$2,000
	Professional Services	\$0	\$0	\$0	\$0	\$18,874
TOTALS		\$156,085	\$152,537	\$179,300	\$144,524	\$153,400

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. **Printed Materials/Publications** and **Notices & Advertisements** have been included in the **Notices & Printed Materials** line item. **Engineering Services** and **Consulting/Special Studies** are included in **Professional Services**. **Professional Services** include miscellaneous traffic studies, geotechnical studies, and licensed survey work. **Mileage Reimb/Car Allowance** will now be reported in the **Training/Travel/Mileage** in 2011 budget line item. **Miscellaneous Contractual** includes maintenance on AutoCAD (\$950), GIS (\$700), Laredo (\$720) and biannual County mapping (\$1200). **Miscellaneous Commodities** include field equipment replacement, survey equipment, safety equipment, and 36" printing paper. The **Gas/Oil/Misc** increase reflects the addition of one work truck to the fleet. **Postage & Postal Permits** will be provided by the General Fund. **Capital Outlay** will potentially provide for a mobile computing device as building permits increase.

GENERAL FUND	MISCELLANEOUS				
	2009 Actual	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Transfer to Equipment Reserve	\$30,000	\$69,000	\$78,910	\$69,518	\$69,518
NRP Rebate	\$2,391	\$0	\$16,000	\$16,000	\$16,000
Reimbursements & Reimbursables	\$69,238	\$0	\$42,000	\$0	\$0
TOTALS	\$101,629	\$69,000	\$136,910	\$85,518	\$85,518

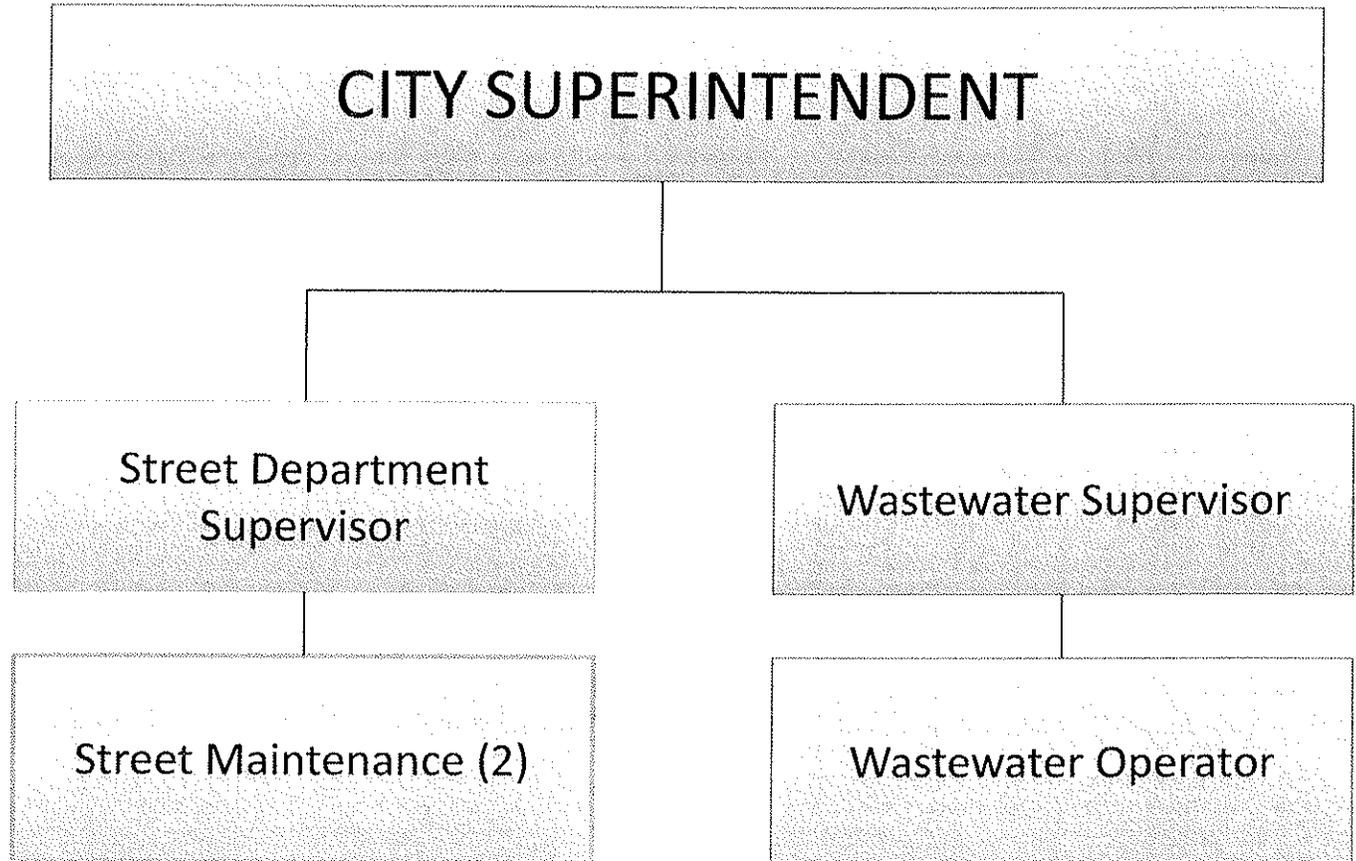
Included in this budget is a Fleet Replacement Schedule which outlines the necessary transfers to cover the General Fund's share of equipment depreciation. The **Transfer to Equipment Reserve** is for this purpose. The **Neighborhood Revitalization Program (NRP) Rebate** covers the rebate of ad valorem taxes on constructed and eligible property improvements within the defined NRP neighborhoods. **Reimbursements & Reimbursables** are not required to be budgeted for and have been removed from the budget both in revenue and expenditures.

SOLID WASTE FUND

		ACCOUNTS: 09-000; 09-009; 09-09-011				
		2009 Actual	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Beginning of year balance		\$65,925	\$71,534	\$17,538	\$88,375	\$98,602
Revenue						
521	Solid Waste Fees	\$153,420	\$176,271	\$194,000	\$269,000	\$277,070
495	Delinquent Fee Collections	\$4,510	\$979	\$2,000	\$2,000	\$2,060
551	Interest on Idle Funds	\$1,066	\$131	\$100	\$100	\$103
TOTAL REVENUE		\$158,996	\$177,381	\$196,100	\$271,100	\$279,233
TOTAL AVAILABLE FUNDS		\$224,921	\$248,915	\$213,638	\$359,475	\$377,835
Expenditures						
09-010-701	Full-time	\$16,240	\$18,958	\$26,980	\$26,900	\$0
09-010-704	Overtime	\$55	\$659	\$1,000	\$1,310	\$0
09-011-746	Social Security	\$1,010	\$0	\$0	\$0	\$0
09-011-747	Medicare	\$237	\$0	\$0	\$0	\$0
09-011-748	Unemployment	\$0	\$0	\$0	\$0	\$0
05-011-749	Vision Insurance	\$0	0	\$0	\$0	\$0
09-011-772	Medical/Life Insurance	\$27	0	\$0	\$0	\$0
09-011-773	Deferred Compensation	\$2,202	\$0	\$0	\$0	\$0
09-111-774	Training	\$0	\$0	\$0	\$1,200	\$1,500
09-011-778	Dental Insurance	\$0	0	\$0	\$0	\$0
	Transfer to Employee Benefit	\$0	\$0	\$11,085	\$11,085	\$13,373
09-011-779	Misc. Contractual Services	\$0	\$1,172	\$0	\$0	\$0
09-000-903	Transfer to General Fund	\$15,000	\$0	\$0	\$0	\$39,415
09-000-972	Transfer to Sewer Fund	\$0	\$0	\$0	\$0	\$0
09-010-775	Solid Waste Disposal	\$125,729	\$131,602	\$163,300	\$217,778	\$224,311
09-010-799	Misc. Contractual Services	\$585	\$0	\$800	\$0	\$0
09-010-801	Office Supplies	\$91	\$0	\$100	\$300	\$309
09-010-803	Miscellaneous Commodities	\$0	\$0	\$100	\$100	\$103
05-009-807	Printed Material/Publications	\$0	\$480	\$1,500	\$1,500	\$1,165
05-009-808	Postage & Postal Permit	\$3,000	\$2,500	\$4,000	\$700	\$721
TOTALS		\$164,177	\$155,370	\$208,865	\$260,873	\$280,897
UNRESERVED CASH BALANCE		\$60,744	\$93,545	\$4,773	\$98,602	\$96,938

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 reduction in **wages** is reflected in the transfer to the General Fund. This is to accomodate simplified accounting and reporting. The transfer to the General Fund accounts for the partial salaries for City staff involved in 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.

PUBLIC WORKS DEPARTMENT ORGANIZATIONAL CHART



SEWER FUND**SEWER DEPARTMENT**

ACCOUNTS: 05-000; 05-009; 05-011

	2009	2010	2011	2011	2012
	Actual	Actual	Budget	Estimate	Budget
Beginning of year balance	-\$22,348	\$464,249	\$624,709	\$404,640	\$560,541
REVENUES					
Sewer Charges	\$665,825	\$685,170	\$715,600	\$1,043,621	\$1,052,000
408 Sewer Connection Fees	\$88,636	\$69,729	\$100,000	\$390,000	\$110,000
495 Delinquent Fee Collections	\$18,236	\$3,187	\$8,000	\$30,000	\$8,000
551 Interest Income	\$7,927	\$908	\$1,000	\$1,000	\$1,000
547 KDHE Loan Proceeds	\$0	\$0	\$0	\$141,224	\$0
Capital Project Funds	\$5,200,556	\$253,433	\$0	\$0	\$0
472 24/40 Interceptor	\$0	\$0	\$72,162	\$72,162	\$72,162
TOTAL REVENUE	\$5,981,180	\$1,012,427	\$896,762	\$1,678,007	\$1,243,162
TOTAL AVAILABLE FUNDS	\$5,958,832	\$1,476,676	\$1,521,471	\$2,082,647	\$1,803,703
TOTAL EXPENDITURES	\$5,374,122	\$1,179,231	\$1,666,235	\$1,522,106	\$1,379,625
UNRESERVED CASH BALANCE	\$584,710	\$297,445	-\$144,764	\$560,541	\$424,078

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 show whether it operated 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. The increase in the estimated 2011 **Sewer Connection Fees** reflect the connection of Glenwood Estates to the City's wastewater treatment facility. Sewer rates were increased in 2011 to accommodate higher debt service payments and ongoing infrastructure maintenance.

SEWER FUND**SEWER DEPARTMENT****ACCOUNTS: 05-000; 05-009; 05-011**

	2009 Actual	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
PERSONNEL					
05-009-701 Full-time	\$116,995	\$129,037	\$119,700	\$113,611	\$73,225
05-009-704 Overtime	\$5,464	\$4,808	\$7,000	\$5,000	\$4,275
05-011-746 Social Security	\$7,281	\$0	\$0	\$0	\$0
05-011-747 Medicare	\$1,703	\$0	\$0	\$0	\$0
05-011-749 Vision Insurance	\$231	\$0	\$0	\$0	\$0
05-011-772 Medical/Life Insurance	\$12,794	\$0	\$0	\$0	\$0
05-011-773 Deferred Compensation	\$16,544	\$0	\$0	\$0	\$0
05-011-778 Dental Insurance	\$932	\$0	\$0	\$0	\$0
05-711-751 Legal Professional Fees	\$0	\$671	\$0	\$0	\$0
05-009-753 Utility Electric	\$67,754	\$90,436	\$83,000	\$91,000	\$100,513
05-009-757 Telephone/Fax/Internet Service	\$5,137	\$1,445	\$2,500	\$1,800	\$2,000
05-009-758 Paging/Wireless	\$1,654	\$1,327	\$1,200	\$1,200	\$1,500
05-009-761 Vehicle/Equip Maint. & Repair	\$8,878	\$1,745	\$2,500	\$2,000	\$2,500
05-009-762 Sludge Waste Removal	\$15,532	\$11,431	\$20,000	\$17,000	\$18,500
05-009-765 Engineering Services	\$258,399	\$18,085	\$5,000	\$0	\$0
05-009-774 Training	\$849	\$827	\$2,500	\$1,500	\$1,500
05-009-777 Facility Repairs/Maintenance	\$1,932	\$7,878	\$14,000	\$10,000	\$10,000
05-009-789 Collection System Maint./Repair	\$14,767	\$26,185	\$26,500	\$26,500	\$26,500
05-009-790 Sampling	\$3,725	\$3,637	\$5,000	\$4,200	\$4,500
05-009-799 Miscellaneous Contractual	\$7,061	\$5,438	\$7,500	\$4,500	\$5,000
05-009-803 General Supplies	\$6,519	\$4,970	\$5,000	\$5,000	\$5,000
05-009-804 Gas/Oil/Misc	\$3,855	\$5,629	\$4,500	\$6,000	\$6,500
05-009-807 Printed Material/Publications	\$174	\$480	\$1,000	\$250	\$250
05-009-808 Postage & Postal Permit	\$3,833	\$3,372	\$4,000	\$4,000	\$4,000
05-009-810 Safety Equipment	\$0	\$853	\$0	\$0	\$2,500
05-009-810 New Equipment	\$9,857	\$0	\$6,500	\$3,500	\$21,000
05-009-810 Maint. Materials/Supplies	\$9,231	\$1,366	\$10,000	\$10,000	\$10,000
05-009-815 Collection System Materials/Supplies	\$0	\$392	\$0	\$0	\$0
05-009-815 Transfer to General Fund (Wages)	\$0	\$0	\$0	\$0	\$25,088
05-009-815 Transfer to Equipment Reserve	\$0	\$0	\$13,790	\$0	\$0
05-009-815 Transfer to Employee Benefit	\$0	\$0	\$52,056	\$52,056	\$38,880
05-009-815 Transfer to Bond & Interest	\$0	\$0	\$0	\$0	\$0
05-000-865 Capital Improvements	\$4,236,792	\$121,227	\$10,000	\$5,000	\$5,000
05-000-854 Sewer Line Rehabilitation	\$29,108	\$0	\$275,000	\$170,000	\$100,000
05-000-901 KDHE Payments	\$527,122	\$737,995	\$987,989	\$987,989	\$911,395
TOTALS	\$5,374,122	\$1,179,231	\$1,666,235	\$1,522,106	\$1,379,625

The **Sewer Line Rehabilitation** line item includes \$100,000 to repair and replace infrastructure. The reduction in wages is reflected in the transfer to the General Fund. This is to accommodate simplified accounting and reporting. Previously the City Superintendent's salary was reported in the Full-time salaries line item.

BOND & INTEREST FUND

ACCOUNT: 08-000

	2009 Actual	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Beginning of year balance	\$106,182	\$81,613	\$46,949	\$37,043	\$61,741
REVENUES					
460 Ad Valorem	\$26,834	\$14,100	\$146,319	\$146,319	\$94,663
461 & 464 Delinquent Taxes	\$2,780	\$1,046	\$0	\$1,000	\$1,000
465 Neighborhood Revit.	\$0	-\$208	\$0	\$0	\$0
466 (Escape) Tax	\$0	\$7	\$0	\$0	\$0
491 MVT	\$17,309	\$4,217	\$1,804	\$1,804	\$16,271
493 RVT	\$222	\$49	\$23	\$23	\$192
496 16/20MVT	\$0	\$395	\$40	\$40	\$367
470 & 471 Special Assessments	\$460,902	\$466,744	\$532,354	\$527,000	\$527,000
551 Interest	\$2,772	\$202	\$1,000	\$1,000	\$1,000
TOTAL REVENUE	\$510,819	\$486,551	\$681,540	\$677,186	\$640,493
TOTAL AVAILABLE FUNDS	\$617,001	\$568,164	\$728,489	\$714,230	\$702,234
EXPENDITURES					
860 GO Bond	\$320,000	\$330,000	\$350,000	\$321,476	\$319,001
862 GO Bond	\$214,971	\$201,121	\$186,821	\$215,345	\$214,645
880 KDOT Principal Payments	\$0	\$0	\$53,418	\$53,418	\$55,635
881 KDOT Interest Payments	\$0	\$0	\$62,250	\$62,250	\$60,033
Neighborhood Revitalization	\$0	\$0	\$0	\$0	\$2,920
Cash Basis Reserve	\$0	\$0	\$75,000	\$0	\$50,000
TOTAL EXPENDITURES	\$534,971	\$531,121	\$727,489	\$652,489	\$702,234
UNRESERVED CASH BALANCE	\$82,030	\$37,043	\$1,000	\$61,741	\$0

MILL LEVY INFORMATION	2009	2010	2011	2012
FUND REQUIREMENTS			\$146,319	\$94,663
ADD FOR DELINQUENT TAXES			7%	7%
TOTAL AD VALOREM			\$156,561	\$101,289
RATE OF LEVY IN MILLS			3.100	2.033

The Bond & Interest Fund is used to account for the payment of interest and principal on long term general obligation debts. KSA 79-2930 allows up to an additional 5% for delinquent taxes over the actual delinquency rate. The Special Assessments revenue line item is derived from the Pinehurst and Falcon Lakes Benefit Districts. The KDOT expense line items represent a loan that was used to complete the east end of Wolf Creek Parkway. The **Cash Basis Reserve** is utilized to prevent a budget violation.

EMPLOYEE BENEFIT

	2009 Actual	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Beginning of year balance			\$0	\$1	\$1,392
REVENUES					
Ad Valorem			\$436,015	\$436,015	\$400,000
Delinquent			\$0	\$0	\$750
MVT			\$0	\$0	\$48,486
RVT			\$0	\$0	\$572
16/20MVT			\$0	\$0	\$1,093
Interest			\$0	\$0	\$150
Transfer From Solid Waste			\$11,085	\$11,085	\$13,373
Transfer From Sewer			\$52,056	\$52,056	\$38,880
TOTAL REVENUE			\$499,156	\$499,156	\$503,304
TOTAL AVAILABLE FUNDS			\$499,156	\$499,157	\$504,696
EXPENDITURES					
Neighborhood Revitalization			\$0	\$0	\$8,230
Social Security			\$78,000	\$78,000	\$77,100
Medicare			\$18,200	\$18,200	\$18,000
KS Unemployment Tax			\$30,265	\$30,265	\$9,700
Employee Vision			\$4,590	\$4,200	\$4,000
EE Medical			\$159,000	\$159,000	\$160,000
EE Deferred Compensation			\$80,000	\$80,000	\$72,000
Work Comp			\$35,000	\$35,000	\$36,000
EE Dental Insurance			\$10,500	\$10,000	\$9,700
KS Police/Fireman			\$76,000	\$76,000	\$87,000
Short Term Disability			\$3,500	\$3,500	\$3,800
Long Term Disability			\$2,500	\$2,500	\$3,100
Life and AD&D			\$1,600	\$1,100	\$1,000
TOTAL EXPENDITURES			\$499,155	\$497,765	\$489,630
UNRESERVED CASH BALANCE			\$1	\$1,392	\$15,066

MILL LEVY INFORMATION	2009	2011	2012
FUND REQUIREMENTS		\$436,015	\$400,000
ADD FOR DELINQUENT TAXES		7%	7%
TOTAL AD VALOREM		\$466,536	\$428,000
RATE OF LEVY IN MILLS		9.238	8.590

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 of providing those benefits.

CONSOLIDATED HIGHWAY FUND

ACCOUNT: 10-000

	2009 Actual	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Beginning of year balance	\$2,217,728	\$1,726,181	\$1,692,871	\$1,920,341	\$1,294,201
REVENUES					
State of Kansas Gas Tax	\$105,127	\$115,818	\$108,900	\$115,220	\$121,040
County Transfer Gas Tax	\$9,476	\$10,187	\$12,420	\$13,140	\$13,170
Excise/Impact Fees	\$34,951	\$21,636	\$16,000	\$16,000	\$34,000
452/456 Local Sales and Use Tax	\$289,594	\$288,778	\$300,000	\$275,000	\$280,000
Miscellaneous	\$100,000	\$0	\$0	\$0	\$0
Transfer from General Fund	\$0	\$0	\$0	\$0	\$0
Interest on Idle Funds	\$29,634	\$2,658	\$3,000	\$3,000	\$3,200
TOTAL REVENUE	\$568,782	\$439,076	\$440,320	\$422,360	\$451,410
TOTAL AVAILABLE FUNDS	\$2,786,510	\$2,165,257	\$2,133,191	\$2,342,701	\$1,745,611
849 Pavement Management Plan	\$781,120	\$201,494	175,000	175,000	\$175,000
Street CIP Projects	\$0	\$0	700,000	700,000	\$250,000
765 Contractual Services	\$100,705	\$11,751	15,000	15,000	\$0
771 Street Repairs & Maintenance	\$170,240	\$22,156	330,000	100,000	\$230,000
803 Misc. Contractual Services	\$3,833	\$1,941	11,000	8,500	\$10,000
811 Maintenance Materials/Supplies	\$18,941	\$7,573	50,000	50,000	\$50,000
TOTAL EXPENDITURES	\$1,074,840	\$244,916	\$1,281,000	\$1,048,500	\$715,000
UNRESERVED CASH BALANCE	\$1,711,670	\$1,920,341	\$852,191	\$1,294,201	\$1,030,611

The Consolidated Highway Fund is used for street maintenance and repair, the pavement management plan, as well as salt and sand. The **Street Repairs & Maintenance** line item will allow for the continuation of the Pavement Management Program which paves approximately one linear mile of Basehor streets per year. 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

	2009	2010	2011	2011	2012
	Actual	Actual	Budget	Estimate	Budget
Beginning of year balance	\$146,260	\$159,898	\$149,714	\$166,804	\$121,554
REVENUES					
Local Liquor Tax	\$7,816	\$7,881	\$8,000	\$8,000	\$8,896
Parkland Fee	\$4,400	\$1,400	\$2,000	\$1,500	\$1,500
Interest on Investments	\$1,993	\$195	\$250	\$250	\$250
Miscellaneous	\$250	\$0	\$0	\$0	0
TOTAL REVENUE	\$14,459	\$9,476	\$10,250	\$9,750	\$10,646
TOTAL AVAILABLE FUNDS	\$160,719	\$169,374	\$159,964	\$176,554	\$132,200
EXPENDITURES					
Park Maintenance & Repair	\$821	\$2,570	\$7,500	\$5,000	\$10,000
Field of Dreams	\$0	\$0	\$0	\$0	\$15,000
Capital Outlay	\$0	\$0	\$60,000	\$50,000	\$0
TOTAL EXPENDITURES	\$821	\$2,570	\$67,500	\$55,000	\$25,000
UNRESERVED CASH BALANCE	\$159,898	\$166,804	\$92,464	\$121,554	\$107,200

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. 2011 expenditures included the paving of the City Park parking lot and a matching funds grant for one community park. The **Capital Outlay** line item for 2012 includes \$15,000 for Field of Dreams capital improvements. These include field enhancements, landscaping, HVAC replacement as well as restroom and concession facility improvements.

CAPITAL IMPROVEMENT FUND		ACCOUNT: 12-000				
		2009 Actual	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Beginning of year balance		\$1,210,908	\$1,346,875	\$1,244,713	\$1,290,286	\$1,256,286
REVENUE						
	Transfer From General Fund	\$0	\$0	\$0	\$0	\$0
452/456	Local Sales/Use Tax	\$289,594	\$288,778	\$70,000	\$65,000	\$65,000
	Interest on Idle Funds	\$16,808	\$1,770	\$5,000	\$1,000	\$1,100
	TOTAL REVENUE	\$306,402	\$290,548	\$75,000	\$66,000	\$66,100
	TOTAL AVAILABLE FUNDS	\$1,517,310	\$1,637,423	\$1,319,713	\$1,356,286	\$1,322,386
EXPENDITURES						
12-000-850	Capital Outlay	\$117,597	\$399,976	\$500,000	\$100,000	\$0
	TOTALS	\$117,597	\$399,976	\$500,000	\$100,000	\$0
	UNRESERVED CASH BALANCE	\$1,399,713	\$1,237,447	\$819,713	\$1,256,286	\$1,322,386

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. The 2011 estimated expenditures included funding for City Hall architectural design services. No projects were budgeted for in 2012.

CEDAR LAKE MAINTENANCE FUND

ACCOUNT: 07-001

	2009	2010	2011	2011	2012
	Actual	Actual	Budget	Estimate	Budget
Beginning of year balance	\$62,523	\$23,442	\$24,141	\$26,689	\$9,209
REVENUES					
Assessed Fees	\$9,646	\$9,669	\$20,000	\$18,500	\$31,000
Interest on Idle Funds	\$651	\$43	\$0	\$20	\$20
TOTAL REVENUE	\$10,297	\$9,712	\$20,000	\$18,520	\$31,020
TOTAL AVAILABLE FUNDS	\$72,820	\$33,154	\$44,141	\$45,209	\$40,229
EXPENDITURES					
01-001-799 Miscellaneous Contractual	\$29,378	\$26,442	\$44,141	\$36,000	\$40,000
TOTAL EXPENDITURES	\$29,378	\$26,442	\$44,141	\$36,000	\$40,000
UNRESERVED CASH BALANCE	\$43,442	\$6,712	\$0	\$9,209	\$229

The Cedar Lake Maintenance Fund is to be used for expenses related to ongoing sewer operations in the Cedar Lake Estates sewer district. In 2011 and 2012 fees were increased to more closely reflect actual needs and expenditures.

SEWER DISTRICT #3 MAINTENANCE FUND

ACCOUNT:

	2009 Actual	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Beginning of year balance					\$0
REVENUES					
Assessed Fees					\$33,000
Interest on Idle Funds					\$0
TOTAL REVENUE					\$33,000
TOTAL AVAILABLE FUNDS					\$33,000
EXPENDITURES					
01-001-799 Miscellaneous Contractual					\$33,000
TOTAL EXPENDITURES					\$33,000
UNRESERVED CASH BALANCE					\$0

The Sewer District #3 Maintenance Fund is to be used for expenses related to maintenance in the sewer district. This is 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 connection project.

MUNICIPAL EQUIP RESERVE FUND

ACCOUNT: 11-000

	2009	2010	2011	2011	2012
	Actual	Actual	Budget	Estimate	Budget
Beginning of year balance	\$355,972	\$286,227	\$236,227	\$340,555	\$320,722
REVENUES					
Transfer from General Fund	\$30,000	\$69,000	\$78,910	\$69,518	\$69,518
Transfer from Sewer Fund	\$0	\$0	\$13,790	\$0	\$0
551 Interest on Investments	\$3,790	\$372	\$350	\$350	\$350
TOTAL REVENUE	\$33,790	\$69,372	\$93,050	\$69,868	\$69,868
TOTAL AVAILABLE FUNDS	\$389,762	\$355,599	\$329,277	\$410,422	\$390,590
EXPENDITURES					
Capital Outlay	\$103,535	\$15,044	\$63,000	\$89,700	\$8,840
TOTAL EXPENDITURES	\$103,535	\$15,044	\$63,000	\$89,700	\$8,840
UNRESERVED CASH BALANCE	\$286,227	\$340,555	\$266,277	\$320,722	\$381,750

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 single year budget increases. Expenditures from this Fund do not require budgeting as it is a Reserve Fund. The Police Department radio communications system will be the only budgeted expenditure in 2012.