

# 2013 APPROVED 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

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December 19, 2012

Mayor David K. Breuer  
 Members of City Council  
 City of Basehor

Mayor Breuer and Members of the City Council:

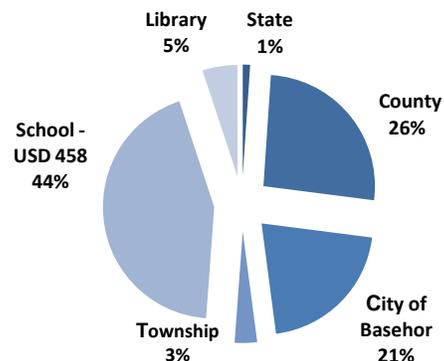
Thank you for reviewing the 2013, Budget for the City of Basehor, as approved by the Governing Body on August 6, 2012.

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 2013 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 2013 property tax rate is 29.407 mills, a 0.189 mill decrease from the 2012 Budget rate of 29.596. 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 (36.514 mills), USD #458 (61.395 mills), Basehor Library (7.142 mills) and Fairmount Township/Fire Protection (4.596 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 new single family residence in Basehor through November of 2012 was \$220,770. A residence with this value would have a 2013, City property tax bill of \$747.

**2013 Aggregate Basehor Mill Rate By Taxing Entity**

Taxing Entity	2011	2012	2012
State of Kansas	1.500	1.500	1.500
Leavenworth County	33.085	35.513	36.514
City of Basehor	29.778	29.596	29.407
Fairmount Township	4.352	4.508	4.596
School - USD 458	61.012	61.500	61.395
Basehor Library	7.138	7.138	7.142
<b>Total</b>	<b>136.87</b>	<b>139.755</b>	<b>140.554</b>



The 2013 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 and exponentially expand the annual pavement management plan. Funding in the amount of \$350,000 will be used for pavement management in 2013. Utilizing a new chip seal paving method approximately seven (7) miles or 15% of the City's streets could be resurfaced. The City currently resurfaces approximately one mile of roads annually. In regard to the City's sewer system approximately \$100,000 of remediation is undertaken each year. Equipment will also be purchased that will enhance the City's turf maintenance program at City Park and the Field of Dreams Athletic Complex. The City currently maintains approximately 24 acres of park turf. Continued capital improvements to the Field of Dreams are also included in the proposed budget. Perhaps the most prominent improvement will be an improved irrigation system for the facilities fields. Council has also included the continuation of Care Council funding (\$15,000) in the budget. These resources are used to assist various non-profit organizations that benefit Basehor residents. The City will also 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 155<sup>th</sup> and 158<sup>th</sup>. The 2013 Proposed Budget includes no staffing changes for 2013.

Respectfully submitted,

Corey Swisher, City Clerk/Finance Director  
CITY OF BASEHOR



## City of Basehor Budgeting

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### **Budget Development**

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

The Basehor City Council traditionally meets in the early spring to review the past years performance and to set goals for the upcoming budget year. The outcomes of this planning session are then articulated in the 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 IS THE MILL LEVY ESTABLISHED

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When the Basehor City Council develops the annual operating budget, they must use the prior years' valuation to estimate what the mill levy must be set at in order to generate the revenue needed to meet budgeted expenditures. For example, this 2013 budget is based off of the valuation of property in Basehor from 2012. The 2012 Budget used 2011 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 2013 levy was calculated using an estimated 2012 assessed valuation of \$49,823,218. The County Clerk's final assessed valuation from the October 4, 2010 abstract is \$58,877,985 leaving the final City of Basehor mill levy at 29.407.



## 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 December of 2012 was \$220,770.

To calculate City property taxes on a single family residence:

1. Market Value = \$220,770
2. Assessed Value = \$220,770 x 11.5%\* = \$25,388
3. City Tax: \$25,388 x .029407 (mill levy) = \$747
4. \$747/12 months = \$62.25

What do you get for \$62.25 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:

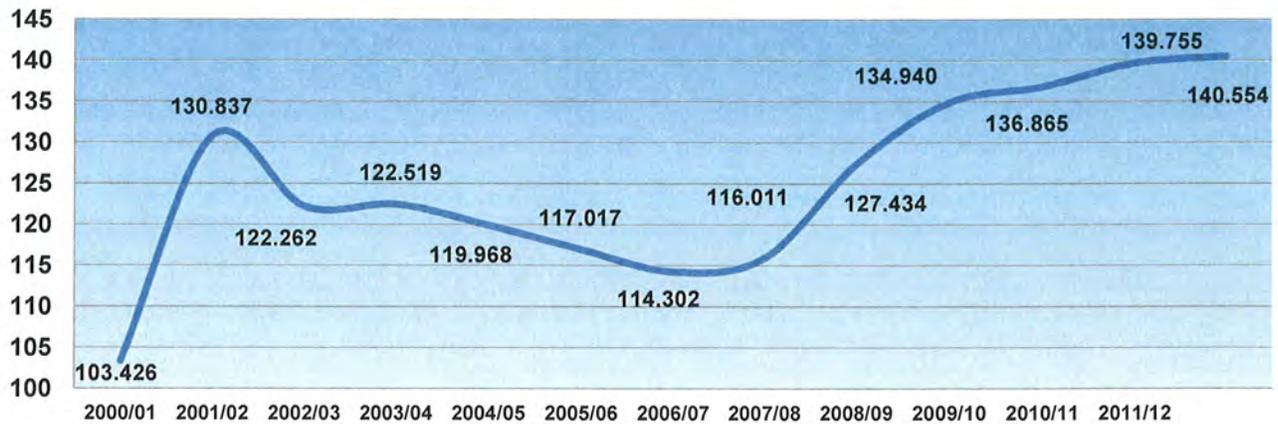
- One 16-gallon tank of unleaded self-service fuel at \$3.10 per gallon would total \$49.60.
- Feeding a family of four at a fast food restaurant costs approximately \$28.00, including taxes.
- The average monthly cable television bill is \$86.
- The average monthly mobile phone bill is \$71.

\*Percentage used to determine assessed value of residential property.

## 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
2012/13	29.407	36.514	61.395	1.5	11.738	140.554

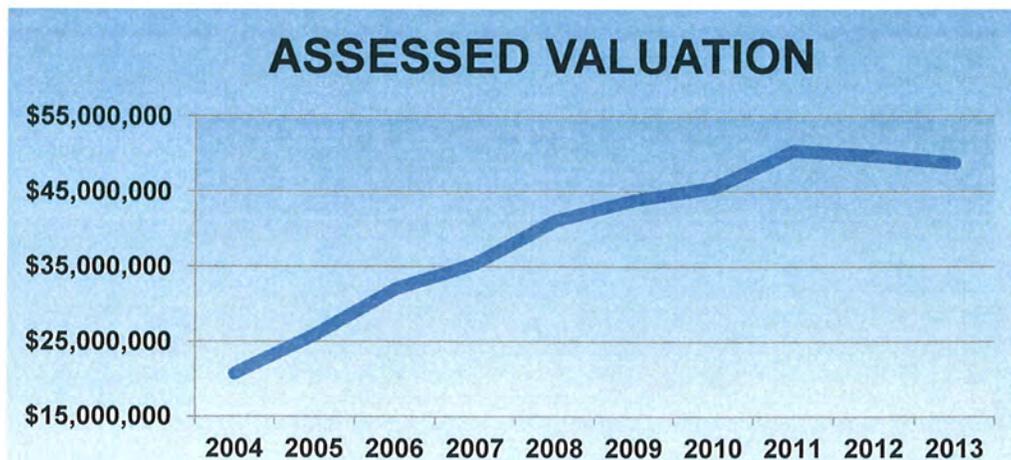
## AGGREGATE TAX LEVY HISTORY



\*Source: Leavenworth County Clerk

# CITY OF BASEHOR ASSESSED VALUATION 2004-2013

YEAR	VALUATION
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
2013	\$48,877,985



**JANET KLASINSKI**  
Leavenworth County Clerk  
300 Walnut, Leavenworth, KS 66048

PHONE: 913-684-0422  
FAX: 913-680-1489  
EMAIL: [jklasinski@leavenworthcounty.org](mailto:jklasinski@leavenworthcounty.org)

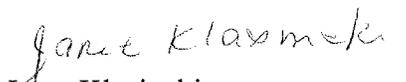
October 1, 2012

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

The final valuation for the City of Basehor is 48,877,985. The tax levies required to finance your 2013 budget are as follows:

General Fund	20.320	PRODUCES:	\$ 993,200.65
Employee Benefit	7.629		\$ 372,890.15
Bond & Interest	<u>1.458</u>		<u>\$ 71,264.10</u>
<b>TOTAL</b>	<b>29.407</b>		<b>\$1,437,354.90</b>

If you have any questions, please call me at 684-0422 before October 12, 2012. Please review your 2013 budget to insure the above dollars will fund your budget.

  
Janet Klasinski  
County Clerk

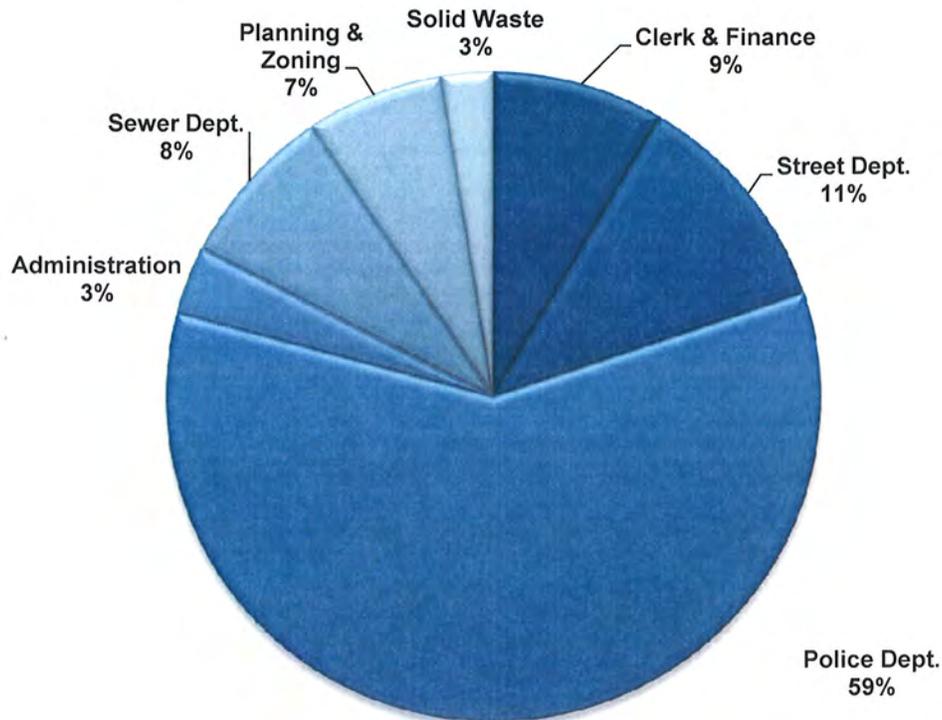
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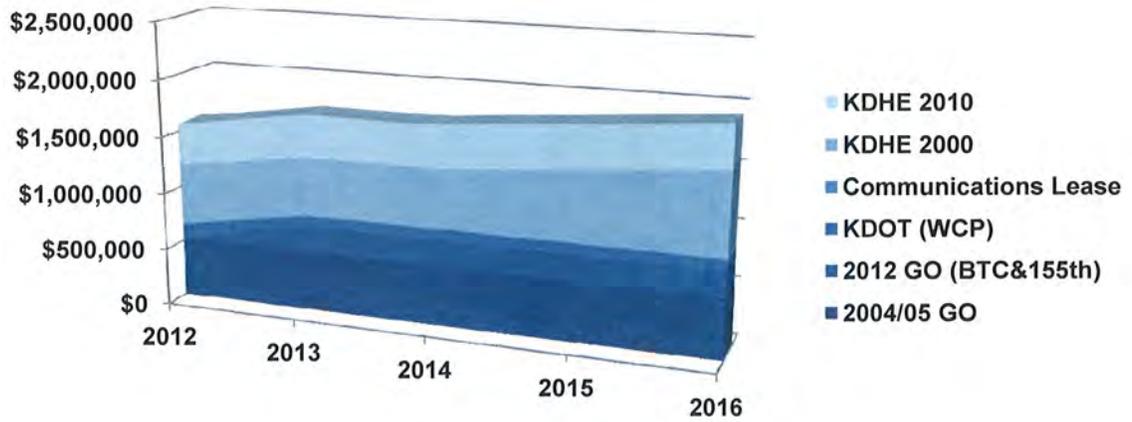
## 2013 BUDGET DEPARTMENTAL PERSONNEL ALLOCATIONS

Account No.	Department	2011 FTE	2012 FTE	2013 FTE
01-001	Clerk & Finance	2.00	2.50	2.50
01-002	Street Dept.	3.50	3.35	3.35
01-003	Governing Body	0.00	0.00	0.00
01-004	Police Dept.	17.50	17.50	17.50
01-007	Administration	2.00	1.00	1.00
05-009	Sewer Dept.	2.40	2.40	2.40
01-017	Planning & Zoning	2.00	2.00	2.00
09-701	Solid Waste	0.6	0.75	0.75
<b>Totals</b>		<b>30.00</b>	<b>29.50</b>	<b>29.50</b>

FTE = Full Time Equivalent .

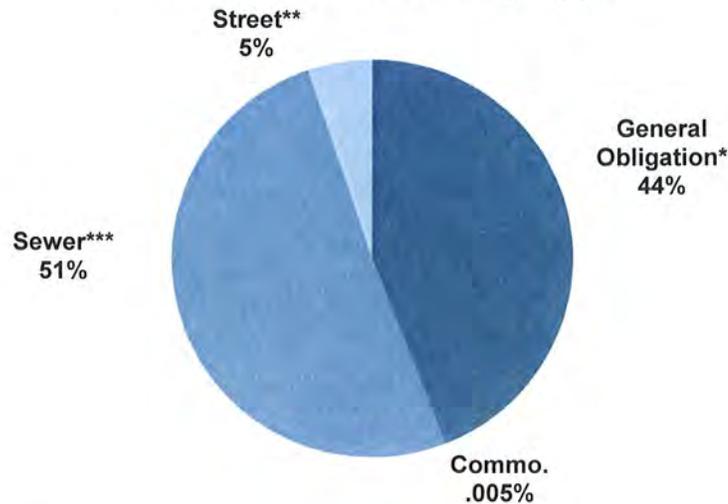


## Anticipated Annual Debt Service Schedule



	2012	2013	2014	2015	2016
2004/05 GO	\$533,346	\$529,540	\$529,600	\$525,230	\$524,903
Prelim. 2012 GO (BTC&155th)		\$225,744	\$226,080	\$228,180	\$225,180
Prelim. KDOT (WCP)	\$115,667	\$89,624	\$92,780	\$91,480	\$90,180
Communications Lease	\$8,826	\$8,829	\$8,808	\$8,772	\$8,819
Prelim. KDHE 2000	\$540,000	\$513,056	\$513,082	\$619,382	\$723,382
KDHE 2010	\$369,993	\$368,591	\$368,591	\$368,591	\$368,591
	<b>\$1,567,832</b>	<b>\$1,735,384</b>	<b>\$1,738,941</b>	<b>\$1,841,635</b>	<b>\$1,941,055</b>
Year to Year Diff.		10%	0%	6%	5%

## 2013 Debt Service By Type



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

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

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

## OPERATING FUNDS BEGINNING CASH BALANCE

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
General	\$419,077	\$155,776	\$172,333	\$314,079	\$515,989
Special Parks and Rec	\$159,898	\$166,804	\$121,554	\$121,307	\$93,403
Consolidated Highway	\$1,726,181	\$1,920,341	\$1,294,201	\$2,020,285	\$2,090,995
Capital Improvement	\$1,346,875	\$52,023	\$1,256,286	\$1,343,996	\$1,390,696
Municipal Equipment Reserve	\$286,227	\$321,272	\$320,722	\$321,272	\$382,280
Bond and Interest	\$81,613	\$35,043	\$277,086	\$404,894	\$647,962
Sewer	\$464,249	\$404,640	\$430,202	\$717,426	\$607,809
Solid Waste	\$71,534	\$88,375	\$98,602	\$72,993	\$76,492
Cedar Lake Maintenance	\$23,442	\$26,689	\$9,209	\$10,321	\$1,341
Sewer District #3 Maintenance	\$0	\$0	\$0	\$9,403	\$9,528
Employee Benefit	\$0	\$1	\$1,392	\$48,282	\$92,334
<b>Total Beginning Cash</b>	<b>\$4,579,096</b>	<b>\$3,170,963</b>	<b>\$3,981,586</b>	<b>\$5,384,259</b>	<b>\$5,908,829</b>

## OPERATING FUNDS EXPENSES

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
General	\$2,038,857	\$1,719,861	\$1,867,561	\$1,684,090	\$2,494,273
Special Parks and Rec	\$2,570	\$60,400	\$25,000	\$40,000	\$47,500
Consolidated Highway	\$244,916	\$276,014	\$715,000	\$348,000	\$890,000
Capital Improvement	\$399,976	-\$1,687	\$0	\$15,000	\$20,000
Municipal Equipment Reserve	\$15,044	\$89,119	\$8,840	\$8,840	\$84,884
Bond and Interest	\$531,121	\$654,024	\$702,234	\$605,394	\$1,528,997
Sewer	\$1,179,231	\$1,421,662	\$1,379,625	\$1,372,997	\$1,397,071
Solid Waste	\$155,370	\$266,966	\$280,897	\$282,499	\$292,258
Cedar Lake Maintenance	\$26,442	\$36,384	\$40,000	\$40,000	\$40,000
Sewer District #3 Maintenance	\$0	\$0	\$33,000	\$33,000	\$33,000
Employee Benefit	\$0	\$466,982	\$489,630	\$461,502	\$554,382
<b>Total Annual Expenditures</b>	<b>\$4,593,527</b>	<b>\$4,989,724</b>	<b>\$5,541,788</b>	<b>\$4,891,322</b>	<b>\$7,382,365</b>

## OPERATING FUNDS REVENUE

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
General	\$1,805,451	\$1,865,466	\$1,731,929	\$1,886,000	\$1,978,284
Special Parks and Recreation	\$9,476	\$14,903	\$10,646	\$10,646	\$12,539
Consolidated Highway	\$439,076	\$394,921	\$451,410	\$418,710	\$426,020
Capital Improvement	\$290,548	\$52,023	\$66,100	\$61,700	\$63,800
Municipal Equipment Reserve	\$69,372	\$69,835	\$69,868	\$69,848	\$72,658
Bond and Interest	\$486,551	\$1,021,871	\$640,993	\$848,461	\$881,035
Sewer	\$1,012,427	\$1,785,322	\$1,243,162	\$1,263,380	\$1,276,830
Solid Waste	\$177,381	\$270,985	\$279,233	\$285,998	\$293,513
Cedar Lake Maintenance	\$9,712	\$20,015	\$31,020	\$31,020	\$40,000
Sewer District #3	\$0	\$9,400	\$33,000	\$33,125	\$33,125
Employee Benefit	\$0	\$515,251	\$503,304	\$505,554	\$462,048
<b>Total Annual Revenue</b>	<b>\$4,299,994</b>	<b>\$6,019,992</b>	<b>\$5,060,665</b>	<b>\$5,414,442</b>	<b>\$5,539,853</b>
<b>Total Cash Available</b>	<b>\$8,879,090</b>	<b>\$9,190,956</b>	<b>\$9,042,252</b>	<b>\$10,798,701</b>	<b>\$11,448,682</b>
<b>Ending Cash Balance</b>	<b>\$4,285,563</b>	<b>\$4,201,232</b>	<b>\$3,500,464</b>	<b>\$5,907,379</b>	<b>\$4,066,317</b>

## MILL LEVY COMPARISON

	2010 Actual	2011 Actual	2012 Budget	2013 Budget	Diff. b/n '12 & '13
Annual Valuation	\$45,550,427	\$50,502,675	\$49,823,218	\$48,877,985	
Bond and Interest Levy	0.336	3.100	2.032	1.45996	
General Fund Levy	28.640	17.440	18.974	20.32074	
Employee Benefit Levy		9.238	8.59	7.62976	
<b>Total Annual Mill Levy</b>	28.976	29.778	29.596	29.410	-0.186
Total Funds Generated from Ad Valorem	\$1,319,869	\$1,503,869	\$1,474,568	\$1,437,525	-\$37,043

## ALL FUNDS SALARIES

		2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Street	Full Time	\$120,565	\$121,228	\$157,560	\$157,560	\$168,752
	Part Time	\$0	\$4,476	\$0	\$0	\$0
	Overtime	\$6,916	\$0	\$4,440	\$4,000	\$4,440
Police	Full Time	\$566,865	\$528,242	\$551,700	\$535,000	\$609,907
	Part Time	\$23,433	\$21,454	\$25,000	\$23,000	\$23,775
	Overtime	\$43,452	\$34,152	\$40,000	\$42,500	\$45,000
Planning	Full Time	\$110,962	\$92,340	\$113,726	\$113,726	\$117,006
	Overtime	\$981	\$826	\$1,000	\$1,000	\$1,000
Park & Rec	Full Time	\$4,765	\$0	\$0	\$0	\$0
	Part Time	\$0	\$6,217	\$8,484	\$4,000	\$4,825
	Overtime	38.67	\$52	\$0		
Clerk/Finance	Full Time	\$108,147	\$102,075	\$137,360	\$137,360	\$146,199
	Part time	\$0	\$0	\$20,800	\$20,000	\$21,715
	Overtime	\$1,330	\$1,452	\$1,640	\$2,500	\$3,000
Admin	Full Time	\$0	\$135,576	\$92,466	\$31,000	\$91,800
	Overtime	\$0	\$303	\$0	\$0	\$0
	Part Time	\$0	\$0	\$0	\$0	\$0
Governing Body Elected Officials		\$0	\$18,200	\$18,750	\$18,200	\$18,200
	Personnel Services	\$115,943	\$0	\$0	\$0	\$0
<b>TOTAL GENERAL FUND</b>		\$1,103,398	\$1,066,591	\$1,172,926	\$1,089,846	\$1,255,620
Sewer Fund	Full Time	\$129,037	\$112,945	\$73,225	\$73,225	\$79,836
	Overtime	\$4,808	\$7,273	\$4,275	\$4,275	\$4,275
	<b>TOTAL SEWER FUND</b>	\$133,845	\$120,218	\$77,500	\$77,500	\$84,111
Solid Waste	Full Time	\$18,958	\$20,034	\$0	\$0	\$0
	Overtime	\$659	\$880	\$0	\$0	\$0
	<b>TOTAL SOLID WASTE FUND</b>	\$19,617	\$20,914	\$0	\$0	\$0
Total Benefits all Funds		\$427,970	\$60,462	\$489,630	\$461,502	\$554,382
<b>TOTAL WAGES AND BENEFITS</b>		\$1,684,830	\$1,268,185	\$1,740,056	\$1,628,848	\$1,894,113

## 2013 GENERAL FUND REVENUES

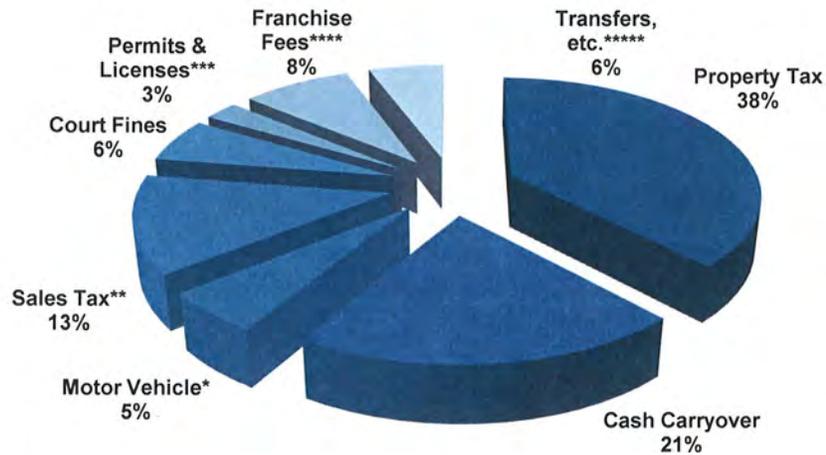
\*Motor Vehicle Distribution, Recreational Vehicle Tax, 16M & 20M Truck Tax

\*\*Sales Tax, Back Taxes

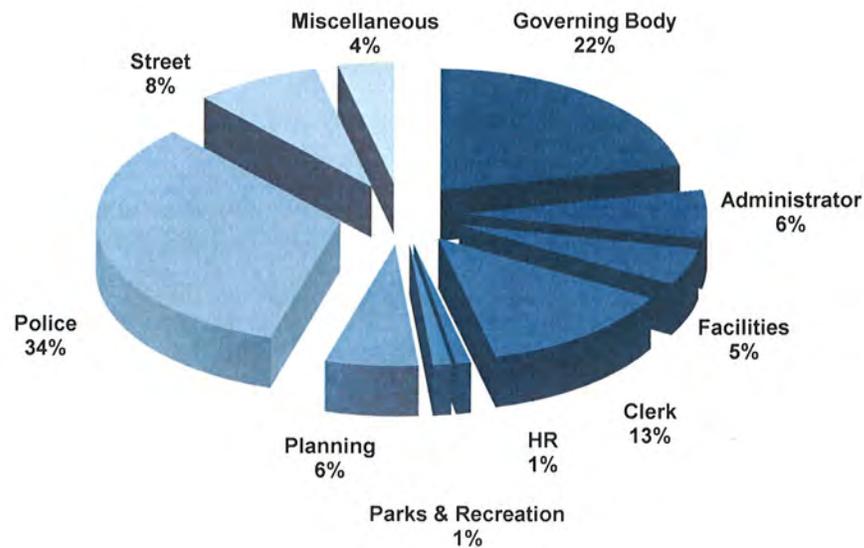
\*\*\*Building Permits, Pet Licenses, Business Licenses, Misc. Fees/Permits/Licenses, Plan/Plat Application Fees

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

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



## 2013 GENERAL FUND EXPENDITURES



**REVENUE****GENERAL FUND**

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<b>Beginning of the year balance</b>	\$419,077	\$155,776	\$172,333	\$314,079	\$515,989
460 Ad Valorem Property Tax	\$1,201,867	\$842,023	\$883,500	\$901,370	\$945,940
491 Motor Vehicle Distribution	\$148,751	\$151,552	\$91,538	\$91,538	\$136,698
493 Recreational Vehicle Tax	\$1,770	\$1,784	\$1,079	\$1,079	\$1,006
496 16M & 20M Truck Tax	\$3,121	\$2,677	\$2,064	\$2,064	\$1,467
464 Back Taxes	\$38,696	\$102,788	\$30,000	\$90,000	\$35,000
Sales Tax	\$0	\$288,199	\$195,000	\$290,000	\$294,350
Field of Dreams	\$0	\$44,000	\$35,000	\$32,500	\$37,500
421 Court Fines	\$153,901	\$154,984	\$170,000	\$130,000	\$150,000
401 Building Permits	\$11,382	\$25,165	\$40,000	\$40,000	\$40,000
403 Pet Licenses	\$1,170	\$1,205	\$1,150	\$1,200	\$1,200
404 Business Licenses	\$7,700	\$8,350	\$7,800	\$8,350	\$8,350
405 Misc. Fees/Permits/Licenses	\$15,888	\$13,744	\$14,500	\$21,000	\$15,000
407 Plan/Plat Application Fees	\$2,265	\$963	\$3,500	\$1,000	\$1,000
432 Westar Energy Franchise Tax	\$91,498	\$94,388	\$70,000	\$80,000	\$85,000
433 Atmos Energy Franchise Tax	\$41,421	\$37,694	\$42,000	\$40,000	\$39,000
436 Suburban Water Franchise Tax	\$23,076	\$22,695	\$23,000	\$23,000	\$23,500
Consolidated Water Franchise Tax	\$0	\$0	\$0	\$0	\$0
435 Knology Cable Franchise Fee	\$39,934	\$38,620	\$32,500	\$39,000	\$40,000
438 AT&T Franchise Tax	\$10,882	\$13,970	\$10,400	\$13,000	\$14,000
434 SW Bell Franchise Tax	\$4,711	\$5,471	\$4,500	\$5,000	\$5,500
Grants and Reimbursables	\$625	\$0	\$0	\$0	\$0
551 Interest Income	\$944	\$599	\$1,000	\$1,500	\$1,250
451 Local Alcohol Liquor Fund	\$7,881	\$8,080	\$8,896	\$8,896	\$8,839
511 Other Revenues	\$16,719	\$6,516	\$0	\$1,000	\$5,000
Transfer from Sewer	\$0	\$0	\$25,088	\$25,088	\$47,810
675 Transfer from Solid Waste Fund	\$0	\$0	\$39,415	\$39,415	\$40,874
<b>TOTAL REVENUES</b>	\$1,805,451	\$1,865,466	\$1,731,929	\$1,886,000	\$1,978,284
<b>TOTAL FUNDS AVAILABLE</b>	\$2,224,528	\$2,021,242	\$1,904,263	\$2,200,079	\$2,494,273
<b>TOTAL EXPENDITURES</b>	\$2,038,857	\$1,719,861	\$1,867,561	\$1,684,090	\$2,494,273
<b>UNRESERVED CASH BALANCE</b>	\$185,671	\$301,381	\$36,701	\$515,989	\$0
<b>MILL LEVY INFORMATION</b>	<b>2010</b>		<b>2012</b>		<b>2013</b>
FUND REQUIREMENTS	\$1,304,610		\$883,500		\$945,940
ADD FOR DELINQUENT TAXES			7%		5%
TOTAL AD VALOREM	\$1,304,610		\$945,345		\$993,237
RATE OF LEVY IN MILLS	28.64		18.974		20.321

**GENERAL FUND****EXPENDITURES**

	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2012 Estimate</b>	<b>2013 Budget</b>
Governing Body	\$127,221	\$77,499	\$44,614	\$41,455	\$544,100
Administrator	\$0	\$154,346	\$141,600	\$38,500	\$160,400
Facilities	\$116,188	\$80,115	\$131,775	\$115,941	\$123,346
City Clerk/Finance	\$277,147	\$218,243	\$306,950	\$296,560	\$325,115
Human Resources	\$387,628	\$13,716	\$16,000	\$25,150	\$25,150
Park & Recreation	\$15,311	\$60,398	\$32,955	\$28,630	\$30,225
Planning & Zoning	\$152,537	\$124,252	\$153,400	\$135,076	\$152,206
Police	\$740,500	\$692,270	\$771,650	\$735,850	\$834,432
Street	\$153,324	\$208,254	\$183,100	\$179,410	\$207,515
Miscellaneous	\$69,000	\$90,767	\$85,518	\$87,518	\$91,783
<b>TOTALS</b>	<b>\$2,038,857</b>	<b>\$1,719,861</b>	<b>\$1,867,561</b>	<b>\$1,684,090</b>	<b>\$2,494,273</b>

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

<b>GENERAL FUND</b>		<b>GOVERNING BODY</b>				
		<b>ACCOUNT: 01-003</b>				
		<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2012 Estimate</b>	<b>2013 Budget</b>
<b>708</b>	Elected Officials	\$0	\$18,200	\$18,750	\$18,200	\$18,200
<b>701</b>	Personnel Services	\$115,943	\$0	\$0	\$0	\$0
<b>758</b>	Paging/Wireless	\$453	\$0	\$0	\$0	\$0
<b>751</b>	Legal Fees	\$2,095	\$9,962	\$0	\$0	\$0
<b>761</b>	Vehicle Expense	\$281	\$0	\$1,000	\$300	\$1,000
<b>774</b>	Training	\$1,654	\$1,121	\$1,400	\$750	\$1,400
<b>781</b>	Promo/Public Relations Activities	\$569	\$15,927	\$750	\$2,000	\$1,000
<b>782</b>	Mileage Reimbursement	\$274	\$0	\$500	\$0	\$200
<b>783</b>	Organization & Membership Dues	\$1,001	\$50	\$1,000	\$2,505	\$2,500
<b>795</b>	Outside Agency Requests	\$0	\$30,000	\$15,000	\$15,000	\$15,000
<b>799</b>	Miscellaneous Contractual	\$2,100	\$268	\$1,500	\$2,000	\$2,000
<b>801</b>	Office Supplies	\$73	\$174	\$200	\$200	\$200
<b>803</b>	Miscellaneous Commodities	\$1,650	\$455	\$2,000	\$250	\$1,500
<b>804</b>	Gas / Oil / Miscellaneous	\$269	\$34	\$400	\$0	\$100
<b>807</b>	Printed Material/Publications	\$90	\$423	\$300	\$250	\$1,000
<b>850</b>	Capital & Operating Overhead	\$771	\$886	\$1,814	\$0	\$500,000
<b>TOTALS</b>		\$127,221	\$77,499	\$44,614	\$41,455	\$544,100

The Governing Body Department 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. Outside agency funding (Care Council) has been maintained at 2012 levels. The Capital & Operating Overhead line item accounts for funds intended for the use of potential capital purchases and expenses associated with capital purchases and liabilities. If not utilized these resources will be rolled over into the 2014 budget in the form of cash carryover and could be used for budget stabilization purposes.

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

		2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
701	Full Time		\$135,576	\$92,466	\$31,000	\$91,800
704	Overtime		\$303	\$0	\$0	\$0
758	Mobile Communications		\$1,384	\$1,850	\$0	\$1,850
774	Training		\$3,280	\$3,034	\$0	\$3,500
782	Mileage Reimb/Car Allowance		\$175	\$7,000	\$0	\$1,000
783	Organization & Membership Dues		\$942	\$1,500	\$0	\$1,500
799	Miscellaneous Contractual		\$2,392	\$7,000	\$0	\$7,000
801	Office Supplies		\$54	\$250	\$0	\$250
803	Miscellaneous Commodities		\$325	\$500	\$0	\$500
807	Printed Material/Publications		\$819	\$500	\$0	\$500
850	Capital Outlay		\$885	\$2,500	\$0	\$2,500
847	Contingency		\$8,212	\$25,000	\$7,500	\$50,000
<b>TOTALS</b>			\$154,346	\$141,600	\$38,500	\$160,400

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.

# 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**

		2010	2011	2012	2012	2013
		Actual	Actual	Budget	Estimate	Budget
701	Full-time	\$108,147	\$102,075	\$137,360	\$137,360	\$146,199
702	Part-time	\$0	\$0	\$20,800	\$20,000	\$21,715
704	Overtime	\$1,330	\$1,452	\$1,640	\$2,500	\$3,000
751	Legal Fees	\$11,053	\$12,226	\$30,000	\$35,000	\$45,000
758	Paging/Wireless	\$0	\$575	\$600	\$800	\$800
760	Notices & Advertisements	\$1,897	\$1,424	\$2,000	\$2,500	\$1,500
774	Training	\$3,283	\$4,014	\$4,500	\$4,250	\$4,500
779	Insurance Expenses	\$82,396	\$43,311	\$50,000	\$48,000	\$50,000
781	Promo/Public Relations Activities	\$19,268	\$1,014	\$4,000	\$1,000	\$2,500
782	Car Allowance/Mileage Reimb	\$78	\$0	\$450	\$200	\$400
783	Organization & Membership Dues	\$11,264	\$11,604	\$12,000	\$11,800	\$12,500
785	Accounting & Auditing	\$16,460	\$17,900	\$20,000	\$17,650	\$20,000
799	Miscellaneous Contractual	\$13,052	\$15,698	\$7,000	\$5,000	\$5,000
801	Office Supplies	\$3,892	\$2,768	\$3,600	\$3,000	\$3,000
803	Miscellaneous Commodities	\$1,461	\$334	\$1,500	\$1,500	\$1,500
807	Printed Material/Publications	\$2,774	\$2,893	\$5,000	\$2,500	\$2,500
808	Postage & Postal Permit	\$793	\$596	\$4,000	\$1,500	\$2,500
850	Capital Outlay	\$0	\$358	\$2,500	\$2,000	\$2,500
<b>TOTALS</b>		<b>\$277,147</b>	<b>\$218,243</b>	<b>\$306,950</b>	<b>\$296,560</b>	<b>\$325,115</b>

The City Clerk/Finance office is responsible for many basic governmental functions. As part of the statutory duties, the Clerk serves as the record keeper of all City Commission proceedings and actions, as well as City records (ordinances, resolutions, deeds, contracts, agreements, easements, vacations). The City Clerk is designated as the Freedom of Information Officer and coordinates all requests for records. The Clerk/Finance office is also responsible for providing the Governing Body with agenda packets and materials, maintaining and updating the City Code, recording and certifying special assessments, licensing businesses, cereal malt beverages, drinking establishments and fireworks stands. Department staff also provide the City with all accounting and utility billing functions including preparation of the City's annual operating budget. The **Organizational and Membership** dues line item includes funding for affiliations to organizations such as League of Kansas Municipalities (LKM), Mid-America Regional Council (MARC) and the Leavenworth County Development Coalition (LCDC). **Accounting and Auditing** expenses were increased to reflect the cost of continuing a Generally Accepted Accounting Principles (GAAP) compliant audit for the 2012 fiscal year. Expenses for the audit will be incurred in 2013. The **Miscellaneous Contractual** line item includes image management agreements, accounting software (FundBalance) maintenance, etc. City-wide legal expenses are consolidated and included in the Clerk/Finance budget.

**GENERAL FUND**

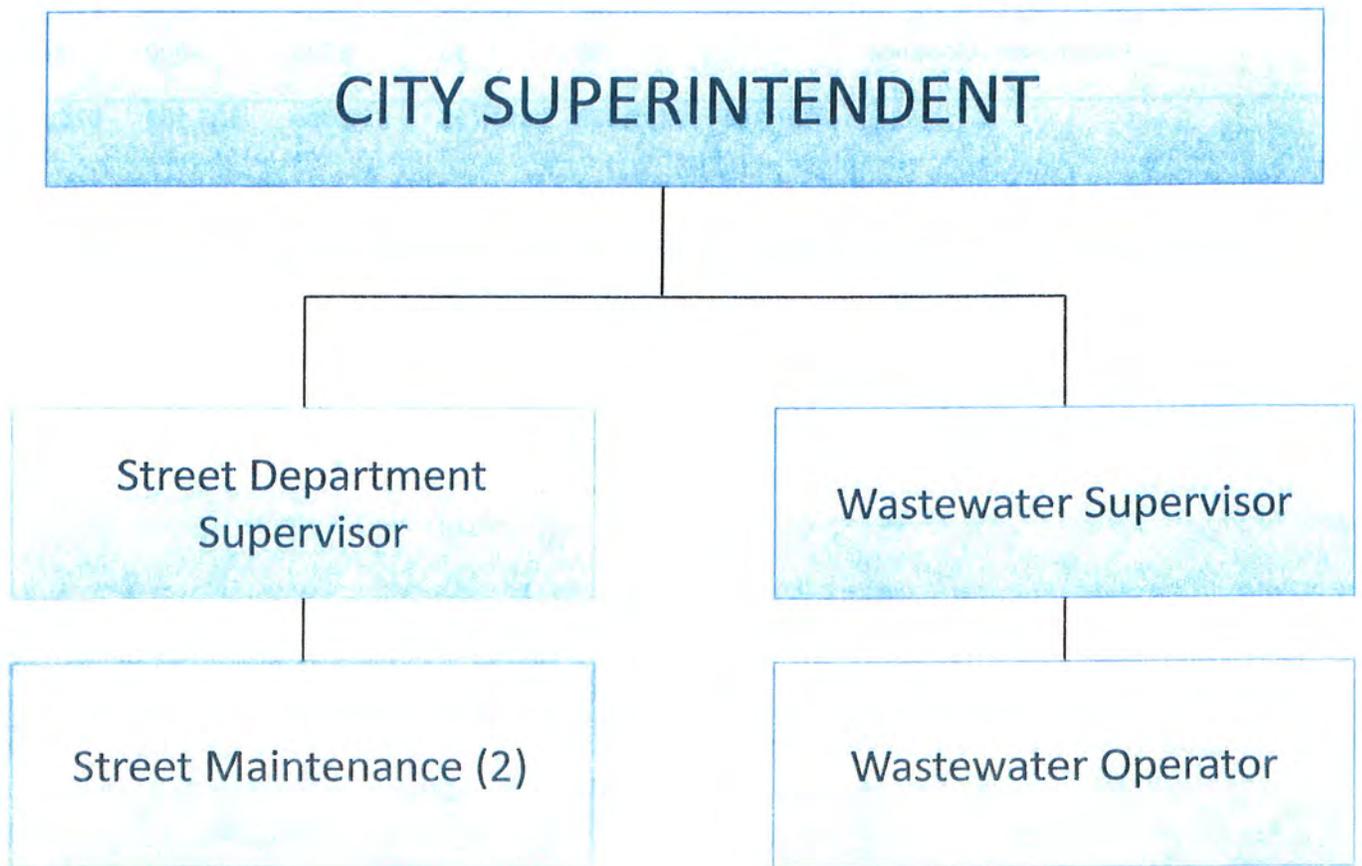
**Human Resources**

**ACCOUNT: 01-012**

		2010	2011	2012	2012	2013
		Actual	Actual	Budget	Estimate	Budget
745	HR Support	\$8,758	\$5,605	\$5,000	\$8,650	\$8,650
742	Payroll Vendor	\$0	\$0	\$0	\$5,500	\$5,500
746	Social Security	\$70,199	\$0	\$0	\$0	\$0
747	Medicare	\$16,446	\$0	\$0	\$0	\$0
748	KS Unemployment Tax	\$1,362	\$0	\$0	\$0	\$0
749	Employee Vision	\$3,698	\$0	\$0	\$0	\$0
772	EE Medical	\$130,606	\$0	\$0	\$0	\$0
773	EE Deferred Compensation	\$75,700	\$0	\$0	\$0	\$0
778	EE Dental Insurance	\$8,422	\$0	\$0	\$0	\$0
786	KS Police/Fireman	\$62,075	\$0	\$0	\$0	\$0
787	Employee Assistance Program	\$0	\$0	\$500	\$500	\$500
799	Miscellaneous Contractual	\$0	\$212	\$0	\$0	\$0
813	Clothing Allowance	\$10,362	\$7,899	\$10,000	\$10,000	\$10,000
816	Vaccination Allowance	\$0	\$0	\$500	\$500	\$500
<b>TOTALS</b>		<b>\$387,628</b>	<b>\$13,716</b>	<b>\$16,000</b>	<b>\$25,150</b>	<b>\$25,150</b>

Employee benefits for all funds have been consolidated into the Employee Benefit Fund allowing for easier tracking and a comprehensive view of employee benefit costs. **HR Support** includes the agreement for human resource support for all City Departments. The **Clothing Allowance** line item encompasses all General Fund employees the Planning Commission and Elected Officials. The increase in the 2012 Estimate and 2013 Proposed budget is due to the inclusion of the City's payroll vendor expenses.

# PUBLIC WORKS DEPARTMENT ORGANIZATIONAL CHART

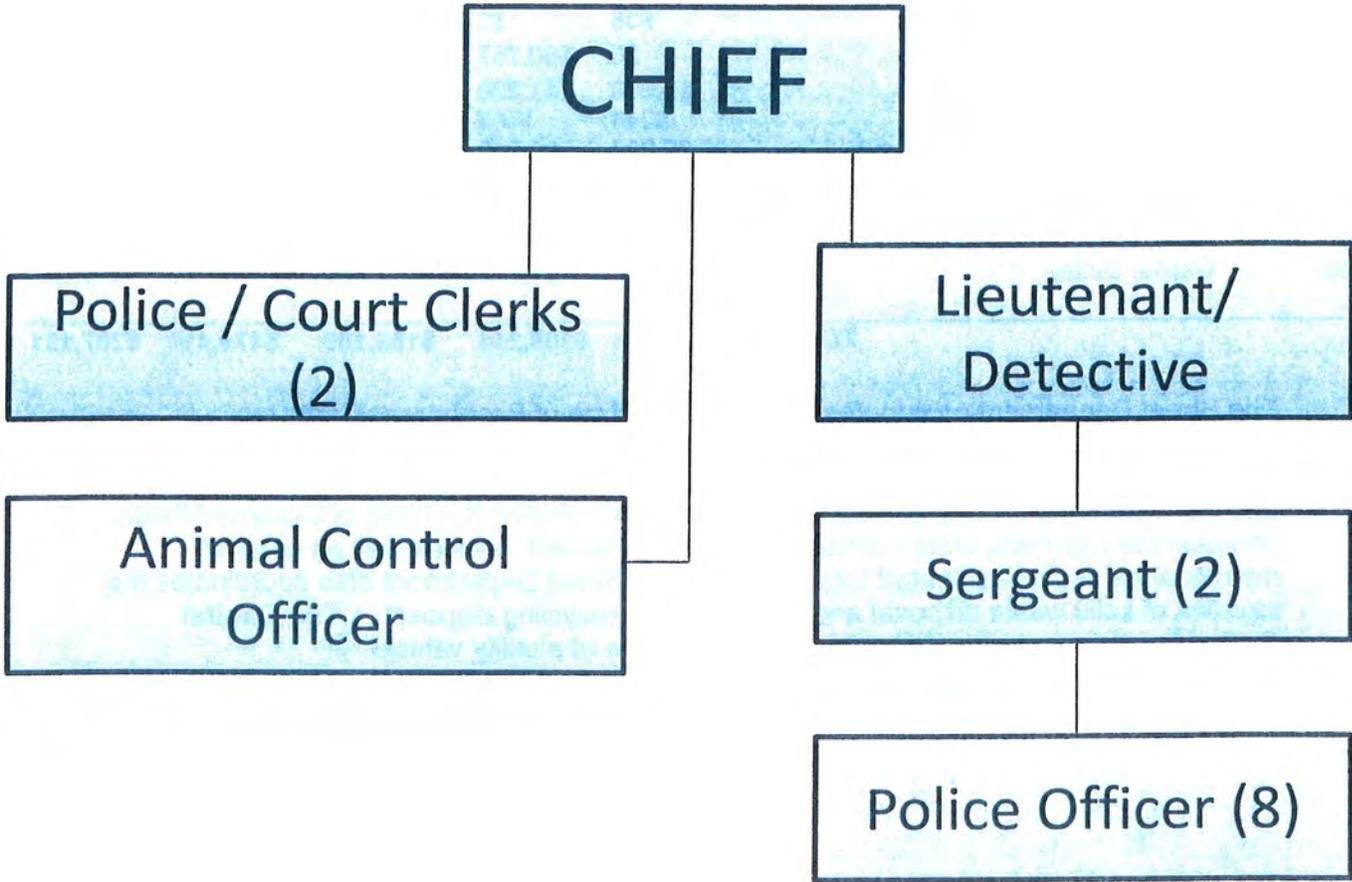


**GENERAL FUND****STREET DEPARTMENT****ACCOUNT: 01-002**

		2010	2011	2012	2012	2013
		Actual	Actual	Budget	Estimate	Budget
701	Full Time	\$120,565	\$121,228	\$157,560	\$157,560	\$168,752
702	Part Time	\$0	\$4,476	\$0	\$0	\$0
704	Overtime	\$6,916	\$0	\$4,440	\$2,500	\$4,440
751	Legal Fees	\$600	\$0	\$0	\$0	\$0
758	Paging/Wireless	\$978	\$1,281	\$1,500	\$1,300	\$1,400
760	Notices & Advertisements	\$369	\$0	\$100	\$100	\$100
761	Vehicle/Equipment Main & Repair	\$5,696	\$5,453	\$5,000	\$4,200	\$7,500
774	Training	\$38	\$0	\$300	\$300	\$300
787	Street Lighting	\$0	\$60,757	\$0	\$0	\$0
799	Miscellaneous Contractual	\$3,260	\$1,228	\$2,000	\$1,450	\$2,000
801	Office Supplies	\$244	\$512	\$700	\$700	\$700
803	Miscellaneous Commodities	\$8,264	\$3,919	\$4,500	\$4,500	\$4,500
804	Gas/Oil/Misc	\$5,339	\$7,444	\$6,000	\$5,800	\$6,823
810	Safety Equipment	\$267	\$444	\$1,000	\$1,000	\$1,000
811	Maint Materials/Supplies	\$789	\$0	\$0	\$0	\$0
850	Capital Outlay	\$0	\$1,512	\$0	\$0	\$10,000
<b>TOTALS</b>		<b>\$153,324</b>	<b>\$208,254</b>	<b>\$183,100</b>	<b>\$179,410</b>	<b>\$207,515</b>

The Street Department contributes to the quality of life of Basehor residents by maintaining approximately 43 linear miles of city streets including maintenance, improvements and snow removal. The Department also maintains and schedules repairs and improvements on City Streets, all City facilities including the Field of Dreams Athletic complex 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 \$10,000 for the purchase of a utility vehicle.

# Police Department Organizational Chart



## GENERAL FUND

## POLICE

## ACCOUNT: 01-004

		2010	2011	2012	2012	2013
		Actual	Actual	Budget	Estimate	Budget
701	Full-time	\$566,865	\$528,242	\$551,700	\$535,000	\$609,907
702	Part-time	\$23,433	\$21,454	\$25,000	\$23,000	\$23,775
704	Overtime	\$43,452	\$34,152	\$40,000	\$42,500	\$45,000
705	Police Grant Personal Serv.	\$0	\$0	\$0	\$0	\$0
751	Legal Fees	\$231	\$1,346	\$0	\$0	\$0
758	Paging/Wireless	\$2,850	\$5,133	\$4,000	\$4,000	\$4,000
759	Animal Control Expenses	\$2,280	\$2,120	\$2,000	\$2,000	\$2,000
760	Notices & Advertisements	\$803	\$443	\$750	\$750	\$750
761	Vehicle/Equipment Main & Repair	\$8,776	\$11,233	\$12,000	\$12,000	\$12,000
764	Leavenworth County Jail	\$3,133	\$2,678	\$5,000	\$5,000	\$5,000
766	Municipal Court Judge	\$3,600	\$3,600	\$4,000	\$3,600	\$4,800
767	Court Fees	\$21,858	\$17,122	\$25,000	\$20,000	\$25,000
774	Training	\$7,683	\$5,480	\$8,000	\$8,000	\$8,000
781	Promo/Public Relations Activities	\$211	\$77	\$500	\$500	\$500
782	Mileage Reimbursement	\$0	\$0	\$500	\$0	\$500
783	Organization Membership Dues	\$1,603	\$465	\$500	\$500	\$500
799	Misc Contractual Services	\$10,733	\$13,184	\$30,000	\$25,000	\$30,000
801	Office Supplies	\$2,653	\$1,829	\$2,500	\$2,000	\$2,500
803	Miscellaneous Commodities	\$5,311	\$3,734	\$8,000	\$6,000	\$8,000
804	Gas/Oil/Misc	\$30,826	\$36,694	\$40,000	\$38,000	\$40,000
807	Printed Material/Publications	\$655	\$1,706	\$1,000	\$1,000	\$1,000
808	Postage & Postal Permit	\$893	\$895	\$1,200	\$1,000	\$1,200
810	Safety Equipment (Vests)	-\$1,918	\$0	\$2,000	\$1,000	\$2,000
850	Capital Outlay	\$4,570	\$685	\$8,000	\$5,000	\$8,000
<b>TOTALS</b>		<b>\$740,500</b>	<b>\$692,270</b>	<b>\$771,650</b>	<b>\$735,850</b>	<b>\$834,432</b>

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

**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 and office supplies along with other departmental functional commodities.

**GENERAL FUND****CITY FACILITIES****Account 01-005**

		2010	2011	2012	2012	2013
		Actual	Actual	Budget	Estimate	Budget
<b>752</b>	Utility Gas (Atmos)	\$6,368	\$8,182	\$10,000	\$7,000	\$9,000
<b>753</b>	Utility Electric (Westar)	\$2,919	\$3,516	\$3,225	\$3,856	\$3,322
<b>754</b>	Utility Sewer & Solid Waste	\$1,836	\$417	\$250	\$200	\$258
<b>755</b>	Utility Water (Cons Water)	\$1,114	\$1,333	\$1,500	\$1,780	\$1,545
<b>757</b>	Telephone/Fax/Internet Service	\$4,115	\$3,797	\$3,000	\$4,099	\$4,222
<b>777</b>	Facility Repairs & Maintenance	\$932	\$1,102	\$1,800	\$1,500	\$1,500
<b>787</b>	Street Lighting	\$52,576	\$0	\$59,000	\$50,000	\$50,000
<b>797</b>	Technology Support	\$33,985	\$47,398	\$40,000	\$39,906	\$40,000
<b>799</b>	Misc. Contractual Services	\$5,600	\$9,012	\$6,000	\$7,000	\$7,500
<b>803</b>	Miscellaneous Commodities	\$2,330	\$2,303	\$2,000	\$500	\$1,000
<b>810</b>	Safety Equipment	\$231	\$3,057	\$500	\$100	\$500
<b>850</b>	Capital Outlay	\$4,183	\$0	\$4,500	\$0	\$4,500
<b>TOTALS</b>		<b>\$116,188</b>	<b>\$80,115</b>	<b>\$131,775</b>	<b>\$115,941</b>	<b>\$123,346</b>

The **Technology Agreement** line item covers the agreement for services relating to information technology support and network security for all City Departments.

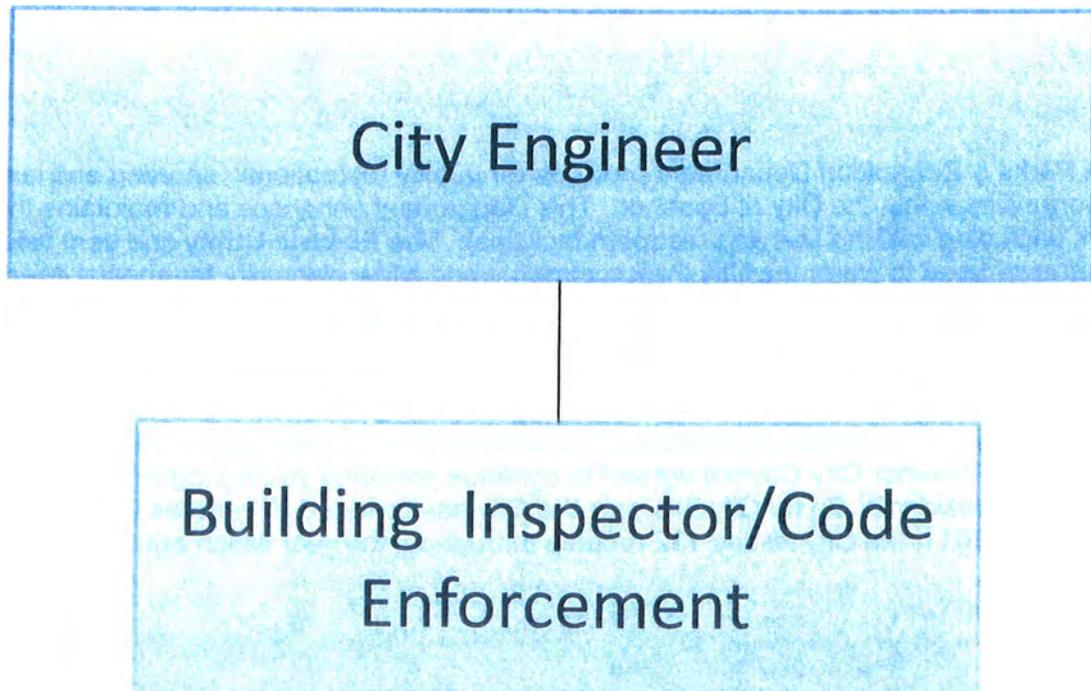
**Miscellaneous Contractual** includes items such cleaning, general repairs and fire extinguisher inspections. The **Miscellaneous Commodities** line item includes general supplies and maintenance materials.

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

		2010	2011	2012	2012	2013
<b>PERSONNEL</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>
701	Personnel Services	\$4,765	\$0	\$0	\$0	\$0
702	Part-Time	\$0	\$6,217	\$8,484	\$4,000	\$4,825
704	Overtime	\$39	\$52	\$0	\$30	\$0
803	Miscellaneous Commodities	\$855	\$474	\$500	\$500	\$500
811	Maintenance Materials/Supplies	\$323	\$798	\$800	\$800	\$1,000
738	Field of Dreams	\$0	\$43,554	\$15,000	\$15,000	\$15,000
753	Utility Electric	\$3,800	\$3,743	\$3,655	\$3,800	\$3,800
754	Utility Sewer & Solid Waste	\$424	\$141	\$0	\$0	\$0
755	Utility Water	\$850	\$348	\$600	\$600	\$600
792	Park Maintenance & Repairs	\$1,488	\$3,073	1,500	\$1,500	\$2,000
799	Misc. Contractual Services	\$2,767	\$1,999	2,416	\$2,400	\$2,500
<b>TOTALS</b>		<b>\$15,311</b>	<b>\$60,398</b>	<b>\$32,955</b>	<b>\$28,630</b>	<b>\$30,225</b>

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. Utility expenses at the complex during the sports season are recouped from the City's youth programming contractor. Approximately 1,100 area youth participate in athletic programming at the complex in 2011. This years participation rates are currently tracking ahead of that. Early in 2012 the Basehor City Council agreed to continue providing youth programming rebates to Basehor residents. In 2012, the City issued 150 rebates throughout the year which amounted to \$8,702.

# PLANNING AND ZONING DEPARTMENT ORGANIZATIONAL CHART



## GENERAL FUND

## PLANNING &amp; ZONING

## ACCOUNT: 01-017

		2010	2011	2012	2012	2013
		Actual	Actual	Budget	Estimate	Budget
701	Full-time	\$110,962	\$92,340	\$113,726	\$113,726	\$117,006
704	Overtime	\$981	\$826	\$1,000	\$1,000	\$1,000
751	Legal Fees	\$18,491	\$16,365	\$0	\$0	\$0
758	Paging/Wireless	\$1,039	\$1,542	\$1,500	\$1,200	\$1,500
760	Notices & Advertisements	\$534	\$1,444	\$0	\$1,700	\$2,000
761	Vehicle/Equipment Main & Repair	\$439	\$47	\$1,700	\$1,700	\$1,700
765	Engineering Services	\$8,297	\$1,984	\$0	\$0	\$0
768	Consulting/Special Studies	\$3,024	\$21	\$0	\$0	\$0
774	Training/Travel/Mileage	\$335	\$2,249	\$3,000	\$1,000	\$2,000
776	Building Demolition	\$0	\$0	\$0	\$0	\$0
782	Mileage Reimb/Car Allowance	\$818	\$0	\$0	\$0	\$0
783	Organization/Membership Dues	\$580	\$205	\$1,000	\$750	\$1,000
799	Miscellaneous Contractual	\$2,731	\$2,893	\$4,000	\$4,000	\$3,500
801	Office Supplies	\$202	\$109	\$500	\$400	\$500
803	Miscellaneous Commodities	\$533	\$143	\$1,500	\$1,000	\$1,500
804	Gas/Oil/Misc	\$1,026	\$1,219	\$2,600	\$2,600	\$3,500
807	Printed Material/Publications	\$1,730	\$308	\$0	\$0	\$0
808	Postage & Postal Permit	\$817	\$698	\$0	\$0	\$0
850	Capital Outlay	\$0	\$1,859	\$2,000	\$1,000	\$2,000
	Notices & Printed Materials	\$0	\$0	\$2,000	\$0	\$0
	Professional Services	\$0	\$0	\$18,874	\$5,000	\$15,000
<b>TOTALS</b>		<b>\$152,537</b>	<b>\$124,252</b>	<b>\$153,400</b>	<b>\$135,076</b>	<b>\$152,206</b>

The Planning & Zoning Department promotes safety and quality neighborhood/commercial maintenance and development. More specifically, staff continues to review the City's Comprehensive Plan and add items as-needed based on special study areas. The Department also applies the city's long-range development goals and objectives to specific development proposals as they are brought before the Planning Commission and City Council. The department assures residents safety by conducting thorough reviews of all construction plans for compliance with the latest building codes, engineering standards and environmental requirements. Reviews with detailed, on-site inspections of construction activity throughout the building process are also conducted. **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				
	01-011				
	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Transfer to Equipment Reserve	\$69,000	\$69,518	\$69,518	\$69,518	\$72,283
NRP Rebate	\$0	\$16,440	\$16,000	\$18,000	\$19,500
Reimbursements & Reimbursables	\$0	\$4,809	\$0	\$0	\$0
<b>TOTALS</b>	<b>\$69,000</b>	<b>\$90,767</b>	<b>\$85,518</b>	<b>\$87,518</b>	<b>\$91,783</b>

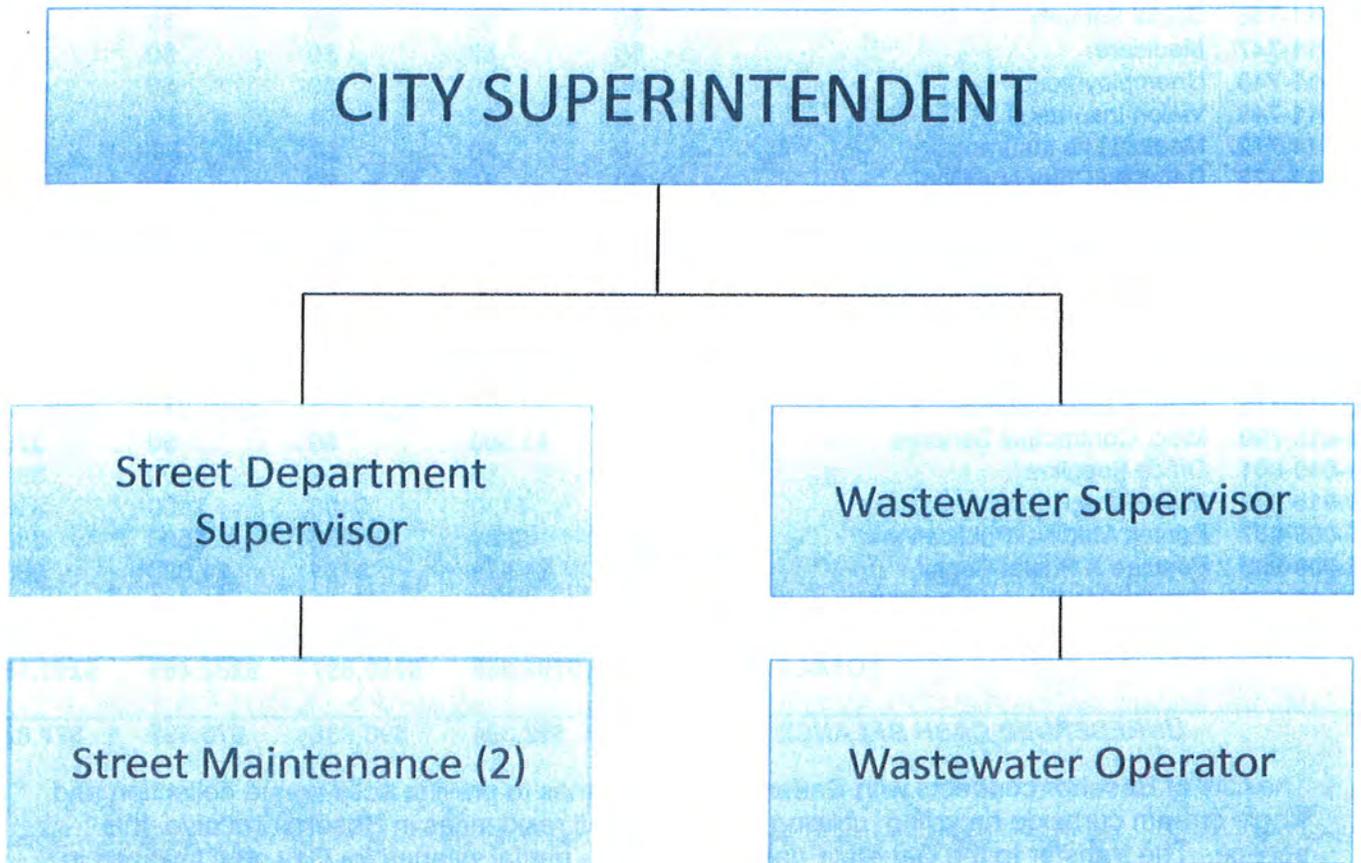
Included in this budget is a Fleet Replacement Schedule which outlines the necessary transfers to cover the General Fund's share of equipment depreciation. The **Transfer to Equipment Reserve** is for this purpose. The **Neighborhood Revitalization Program (NRP) Rebate** covers the rebate of ad valorem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

**SOLID WASTE FUND****EXPENSES****ACCOUNTS:**

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<b>Beginning of year balance</b>	\$71,534	\$88,375	\$98,602	\$72,993	\$76,492
<b>Revenue</b>					
<b>411</b> Deffenbaugh PAYT Stickers	\$0	\$0	\$0	\$900	\$1,000
<b>521</b> Solid Waste Fees	\$176,271	\$269,912	\$277,070	\$283,848	\$292,363
<b>495</b> Delinquent Fee Collections	\$979	\$958	\$2,060	\$2,000	\$1,000
<b>551</b> Interest on Idle Funds	\$131	\$115	\$103	\$150	\$150
<b>TOTAL REVENUE</b>	\$177,381	\$270,985	\$279,233	\$285,998	\$293,513
<b>TOTAL AVAILABLE FUNDS</b>	\$248,915	\$359,360	\$377,835	\$358,991	\$370,006
<b>Expenditures</b>					
<b>09-010-701</b> Full Time	\$18,958	\$20,034	\$0	\$0	\$0
<b>09-010-704</b> Overtime	\$659	\$880	\$0	\$0	\$0
<b>09-011-746</b> Social Security	\$0	\$0	\$0	\$0	\$0
<b>09-011-747</b> Medicare	\$0	\$0	\$0	\$0	\$0
<b>09-011-748</b> Unemployment	\$0	\$0	\$0	\$0	\$0
<b>05-011-749</b> Vision Insurance	0	\$0	\$0	\$0	\$0
<b>09-011-772</b> Medical/Life Insurance	0	\$0	\$0	\$0	\$0
<b>09-011-773</b> Deferred Compensation	\$0	\$0	\$0	\$0	\$0
<b>09-111-774</b> Training	\$0	\$0	\$1,500	\$1,500	\$1,600
<b>09-011-778</b> Dental Insurance	0	\$0	\$0	\$0	\$0
<b>09-011-905</b> Transfer to Employee Benefit	\$0	\$11,085	\$13,373	\$13,373	\$16,294
<b>09-011-779</b> Misc. Contractual Services	\$1,172	\$0	\$0	\$0	\$0
<b>09-000-903</b> Transfer to General Fund (Wages)	\$0	\$0	\$39,415	\$39,415	\$40,874
<b>09-000-972</b> Transfer to Sewer Fund	\$0	\$0	\$0	\$0	\$0
<b>09-010-775</b> Solid Waste Disposal	\$131,602	\$230,221	\$224,311	\$224,311	\$231,040
<b>09-010-799</b> Misc. Contractual Services	\$0	\$1,380	\$0	\$0	\$700
<b>09-010-801</b> Office Supplies	\$0	\$6	\$309	\$300	\$300
<b>09-010-803</b> Miscellaneous Commodities	\$0	\$130	\$103	\$100	\$100
<b>05-009-807</b> Printed Material/Publications	\$480	\$901	\$1,165	\$500	\$500
<b>05-009-808</b> Postage & Postal Permit	\$2,500	\$1,971	\$721	\$1,000	\$850
<b>05-009-850</b> Capital Outlay	\$0	\$358	\$0	\$2,000	\$0
<b>TOTALS</b>	<b>\$155,370</b>	<b>\$266,966</b>	<b>\$280,897</b>	<b>\$282,499</b>	<b>\$292,258</b>
<b>UNRESERVED CASH BALANCE</b>	<b>\$93,545</b>	<b>\$92,394</b>	<b>\$96,938</b>	<b>\$76,492</b>	<b>\$77,748</b>

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

# PUBLIC WORKS DEPARTMENT ORGANIZATIONAL CHART



# SEWER FUND

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<b>Beginning of year balance</b>	\$464,249	\$404,640	\$430,202	\$717,426	\$607,809
<b>REVENUES</b>					
Sewer Charges	\$685,170	\$1,029,953	\$1,052,000	\$1,078,603	\$1,105,568
<b>408</b> Sewer Connection Fees	\$69,729	\$485,208	\$110,000	\$75,000	\$90,000
<b>495</b> Delinquent Fee Collections	\$3,187	\$43,639	\$8,000	\$29,000	\$8,000
<b>551</b> Interest Income	\$908	\$667	\$1,000	\$1,100	\$1,100
<b>547</b> KDHE Loan Proceeds	\$0	\$141,224	\$0	\$0	\$0
Capital Project Funds	\$253,433	\$0	\$0	\$0	\$0
<b>472</b> Special Assessments	\$0	\$84,631	\$72,162	\$79,677	\$72,162
<b>TOTAL REVENUE</b>	\$1,012,427	\$1,785,322	\$1,243,162	\$1,263,380	\$1,276,830
<b>TOTAL AVAILABLE FUNDS</b>	\$1,476,676	\$2,189,962	\$1,673,364	\$1,980,806	\$1,884,639
<b>TOTAL EXPENDITURES</b>	\$1,179,231	\$1,522,106	\$1,379,625	\$1,372,997	\$1,397,071
<b>UNRESERVED CASH BALANCE</b>	\$297,445	\$667,856	\$293,739	\$607,809	\$487,568

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 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.

## SEWER FUND

		2010	2011	2012 Budget	2012	2013 Budget
PERSONNEL		Actual	Actual		Estimate	
05-009-701	Full Time	\$129,037	\$112,945	\$73,225	\$73,225	\$79,836
05-009-704	Overtime	\$4,808	\$7,273	\$4,275	\$4,275	\$4,275
05-011-746	Social Security	\$0	\$0	\$0	\$0	\$0
05-011-747	Medicare	\$0	\$0	\$0	\$0	\$0
05-011-749	Vision Insurance	\$0	\$0	\$0	\$0	\$0
05-011-772	Medical/Life Insurance	\$0	\$0	\$0	\$0	\$0
05-011-773	Deferred Compensation	\$0	\$0	\$0	\$0	\$0
05-011-778	Dental Insurance	\$0	\$0	\$0	\$0	\$0
05-711-751	Legal Professional Fees	\$671	\$811	\$0	\$0	\$0
05-009-753	Utility Electric	\$90,436	\$103,401	\$100,513	\$102,736	\$105,818
05-009-757	Telephone/Fax/Internet Service	\$1,445	\$1,581	\$2,000	\$0	\$0
05-009-758	Paging/Wireless	\$1,327	\$1,718	\$1,500	\$0	\$0
05-009-761	Vehicle/Equip Maint. & Repair	\$1,745	\$2,372	\$2,500	\$2,400	\$3,000
05-009-762	Sludge Waste Removal	\$11,431	\$19,877	\$18,500	\$16,000	\$18,500
05-009-765	Engineering Services	\$18,085	\$0	\$0	\$9,500	\$10,000
05-009-774	Training	\$827	\$414	\$1,500	\$750	\$2,000
05-009-777	Facility Repairs/Maintenance	\$7,878	\$6,321	\$10,000	\$9,500	\$10,000
05-009-789	Collection System Maint./Repair	\$26,185	\$21,132	\$26,500	\$24,000	\$26,500
05-009-790	Sampling	\$3,637	\$3,743	\$4,500	\$4,000	\$4,500
05-009-799	Miscellaneous Contractual	\$5,438	\$8,431	\$5,000	\$10,000	\$5,000
05-009-803	General Supplies	\$4,970	\$5,348	\$5,000	\$5,000	\$5,000
05-009-804	Gas/Oil/Misc	\$5,629	\$5,315	\$6,500	\$5,900	\$7,900
05-009-807	Printed Material/Publications	\$480	\$218	\$250	\$0	\$500
05-009-808	Postage & Postal Permit	\$3,372	\$4,824	\$4,000	\$0	\$800
05-009-810	Safety Equipment	\$853	\$0	\$2,500	\$2,250	\$2,500
05-009-845	New Equipment	\$0	\$5,995	\$21,000	\$19,500	\$21,000
05-009-811	Maint. Materials/Supplies	\$1,366	\$2,778	\$10,000	\$10,000	\$12,500
05-009-815	Collection System Materials/Supplies	\$392	\$22	\$0	\$0	\$0
	Transfer to General Fund (Wages)	\$0	\$0	\$25,088	\$25,088	\$47,810
	Transfer to Employee Benefit	\$0	\$52,056	\$38,880	\$38,880	\$47,535
05-000-865	Capital Improvements	\$121,227	\$0	\$5,000	\$0	\$0
05-000-854	Sewer Line Rehabilitation	\$0	\$118,398	\$100,000	\$100,000	\$100,000
05-000-901	KDHE Payments	\$737,995	\$936,692	\$911,395	\$909,993	\$882,098
<b>TOTALS</b>		<b>\$1,179,231</b>	<b>\$1,421,662</b>	<b>\$1,379,625</b>	<b>\$1,372,997</b>	<b>\$1,397,071</b>

The **Sewer Line Rehabilitation** line item includes \$100,000 to repair and replace infrastructure. The increase in the General Fund transfer more accurately allocates the percentage of wages required to operate the sewer system. Forty percent of the City Superintendent and one half of the Assistant City Clerk's wages are allocated to the Sewer Fund. The full time wages included in the budget account for the two full time wastewater operator positions.

## BOND & INTEREST FUND

		2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<b>Beginning of year balance</b>		\$81,613	\$35,043	\$277,086	\$404,894	\$647,962
<b>REVENUES</b>						
460	Ad Valorem	\$14,100	\$149,672	\$94,663	\$96,531	\$67,962
461 & 464	Delinquent Taxes	\$1,046	\$10,644	\$1,000	\$7,500	\$5,000
465	Neighborhood Revit.	-\$208	\$0	\$0	\$0	\$0
466	(Escape) Tax	\$7	\$0	\$0	\$0	\$0
491	MVT	\$4,217	\$1,843	\$16,271	\$16,271	\$9,308
493	RVT	\$49	\$21	\$192	\$192	\$108
496	16/20MVT	\$395	\$64	\$367	\$367	\$157
470 & 471	Special Assessments	\$466,744	\$843,420	\$527,000	\$702,000	\$527,000
523	TDD - Sales Tax Revenue	\$0	\$15,722	\$0	\$24,500	\$40,000
	BTC Assessments	\$0	\$0	\$0	\$0	\$230,000
551	Interest	\$202	\$485	\$1,500	\$1,100	\$1,500
<b>TOTAL REVENUE</b>		\$486,551	\$1,021,871	\$640,993	\$848,461	\$881,035
<b>TOTAL AVAILABLE FUNDS</b>		\$568,164	\$1,056,914	\$918,079	\$1,253,356	\$1,528,997
<b>EXPENDITURES</b>						
860/862	2004 & 2005 GO Bonds	\$531,121	\$536,822	\$533,646	\$533,346	\$529,540
880	KDOT TRF125 Refi. Payment	\$0	\$115,306	\$115,668	\$69,128	\$89,624
	2012 GO Bonds (BTC & 155th)	\$0	\$0	\$0	\$0	\$231,333
	Neighborhood Revitalization	\$0	\$1,896	\$2,920	\$2,920	\$3,500
	Future Debt Service	\$0	\$0	\$50,000	\$0	\$675,000
<b>TOTAL EXPENDITURES</b>		\$531,121	\$654,024	\$702,234	\$605,394	\$1,528,997
<b>UNRESERVED CASH BALANCE</b>		\$37,043	\$402,890	\$215,845	\$647,962	\$0
<b>MILL LEVY INFORMATION</b>				<b>2012</b>	<b>2013</b>	
FUND REQUIREMENTS				\$94,663	\$67,962	
ADD FOR DELINQUENT TAXES				7%	5%	
TOTAL AD VALOREM				\$101,289	\$71,360	
RATE OF LEVY IN MILLS				2.033	1.460	

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. In 2012 the City will refinance the KDOT125. The 2012 GO Bond also includes the BTC project which will be retired through the use of special assessments. The **Future Debt Service** line item will be utilized for future financing capacity and protection against default if revenues are not collected as anticipated.

# EMPLOYEE BENEFIT

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Beginning of year balance		\$1	\$1,392	\$48,282	\$92,334
<b>REVENUES</b>					
460 Ad Valorem		\$446,021	\$400,000	\$400,000	\$355,169
461/464 Delinquent		\$6,049	\$750	\$3,000	\$2,500
MVT		\$0	\$48,486	\$48,486	\$39,332
RVT		\$0	\$572	\$572	\$455
16/20MVT		\$0	\$1,093	\$1,093	\$664
551 Interest		\$40	\$150	\$150	\$100
675 Transfer From Solid Waste		\$11,085	\$13,373	\$13,373	\$16,294
672 Transfer From Sewer		\$52,056	\$38,880	\$38,880	\$47,535
<b>TOTAL REVENUE</b>		\$515,251	\$503,304	\$505,554	\$462,048
<b>TOTAL AVAILABLE FUNDS</b>		\$515,252	\$504,696	\$553,836	\$554,382
<b>EXPENDITURES</b>					
Neighborhood Revitalization		\$0	\$8,230	\$8,230	\$10,000
746 Social Security		\$72,481	\$77,100	\$71,000	\$82,734
747 Medicare		\$16,951	\$18,000	\$16,000	\$19,349
748 KS Unemployment Tax		\$28,525	\$9,700	\$10,000	\$10,408
749 Employee Vision		\$3,323	\$4,000	\$3,750	\$4,622
772 EE Medical		\$134,565	\$160,000	\$146,372	\$165,859
773 EE Deferred Compensation		\$96,951	\$72,000	\$64,000	\$79,528
737 Work Comp		\$22,632	\$36,000	\$40,000	\$38,925
778 EE Dental Insurance		\$6,882	\$9,700	\$9,900	\$13,296
786 KS Police/Fireman		\$72,654	\$87,000	\$85,000	\$96,335
744 Short Term Disability		\$3,186	\$3,800	\$3,500	\$4,082
746 Long Term Disability		\$2,697	\$3,100	\$2,800	\$3,256
740 Life and AD&D		\$808	\$1,000	\$950	\$988
742 Payroll Vendor		\$5,327	\$0	\$0	\$0
847 Cash Reserve/Contingency		\$0	\$0	\$0	\$25,000
<b>TOTAL EXPENDITURES</b>		\$466,982	\$489,630	\$461,502	\$554,382
<b>UNRESERVED CASH BALANCE</b>		\$48,270	\$15,066	\$92,334	\$0

## MILL LEVY INFORMATION

	2012	2013
FUND REQUIREMENTS	\$400,000	\$355,169
ADD FOR DELINQUENT TAXES	7%	5%
TOTAL AD VALOREM	\$428,000	\$372,927
RATE OF LEVY IN MILLS	8.590	7.630

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

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<b>Beginning of year balance</b>	\$1,726,181	\$1,920,341	\$1,294,201	\$2,020,285	\$2,090,995
<b>REVENUES</b>					
State of Kansas Gas Tax	\$115,818	\$117,503	\$121,040	\$121,040	\$120,060
County Transfer Gas Tax	\$10,187	\$11,354	\$13,170	\$13,170	\$14,460
Excise/Impact Fees	\$21,636	\$26,277	\$34,000	\$32,000	\$34,000
<b>452/456</b> Local Sales and Use Tax	\$288,778	\$237,531	\$280,000	\$250,000	\$255,000
Miscellaneous	\$0	\$0	\$0	\$0	\$0
Transfer from General Fund	\$0	\$0	\$0	\$0	\$0
Interest on Idle Funds	\$2,658	\$2,256	\$3,200	\$2,500	\$2,500
<b>TOTAL REVENUE</b>	\$439,076	\$394,921	\$451,410	\$418,710	\$426,020
<b>TOTAL AVAILABLE FUNDS</b>	\$2,165,257	\$2,315,262	\$1,745,611	\$2,438,995	\$2,517,015
<b>849</b> Pavement Management Plan	\$201,494	\$226,334	\$175,000	\$175,000	\$350,000
Street CIP Projects	\$0	\$0	\$250,000	\$0	\$250,000
<b>765</b> Contractual Services	\$11,751	\$0	\$0	\$0	\$0
<b>771</b> Street Repairs & Maintenance	\$22,156	\$21,099	\$230,000	\$120,000	\$230,000
<b>799</b> Misc. Contractual Services	\$1,941	\$4,268	\$10,000	\$10,000	\$10,000
<b>811</b> Maintenance Materials/Supplies	\$7,573	\$24,313	\$50,000	\$43,000	\$50,000
<b>TOTAL EXPENDITURES</b>	\$244,916	\$276,014	\$715,000	\$348,000	\$890,000
<b>UNRESERVED CASH BALANCE</b>	\$1,920,341	\$2,039,248	\$1,030,611	\$2,090,995	\$1,627,015

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 in the past has funding the paving of approximately one linear mile of Basehor streets per year. Staff is recommending \$350,000 be used for this purpose in 2013. Utilizing a new chip seal paving method 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

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<b>Beginning of year balance</b>	\$159,898	\$166,804	\$121,554	\$121,307	\$93,403
<b>REVENUES</b>					
Local Liquor Tax	\$7,881	\$11,742	\$8,896	\$8,896	\$8,839
Parkland Fee	\$1,400	\$3,000	\$1,500	\$3,000	\$3,500
Interest on Investments	\$195	\$161	\$250	\$200	\$200
Miscellaneous	\$0		0		
<b>TOTAL REVENUE</b>	\$9,476	\$14,903	\$10,646	\$12,096	\$12,539
<b>TOTAL AVAILABLE FUNDS</b>	\$169,374	\$181,707	\$132,200	\$133,403	\$105,942
<b>EXPENDITURES</b>					
Park Maintenance & Repair	\$2,570	\$4,820	\$10,000	\$10,000	\$10,000
Field of Dreams	\$0	\$1,800	\$15,000	\$30,000	\$30,000
Capital Outlay	\$0	\$53,780	\$0	\$0	\$7,500
<b>TOTAL EXPENDITURES</b>	\$2,570	\$60,400	\$25,000	\$40,000	\$47,500
<b>UNRESERVED CASH BALANCE</b>	\$166,804	\$121,307	\$107,200	\$93,403	\$58,442

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 item for 2013 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 **Capital Outlay** line item includes: soil aerator, leaf bagger, large weed sprayer, and seeder.

# CAPITAL IMPROVEMENT FUND

## ACCOUNT: 12-000

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<b>Beginning of year balance</b>	\$1,346,875	\$1,290,286	\$1,256,286	\$1,343,996	\$1,390,696
<b>REVENUE</b>					
Transfer From General Fund	\$0	\$0	\$0	\$0	\$0
<b>452/456</b> Local Sales/Use Tax	\$288,778	\$50,541	\$65,000	\$60,000	\$62,000
Interest on Idle Funds	\$1,770	\$1,481	\$1,100	\$1,700	\$1,800
<b>TOTAL REVENUE</b>	\$290,548	\$52,023	\$66,100	\$61,700	\$63,800
<b>TOTAL AVAILABLE FUNDS</b>	\$1,637,423	\$1,342,309	\$1,322,386	\$1,405,696	\$1,454,496
<b>EXPENDITURES</b>					
<b>12-000-850</b> Capital Outlay	\$399,976	-\$1,687	\$0	\$15,000	\$20,000
<b>TOTALS</b>	\$399,976	-\$1,687	\$0	\$15,000	\$20,000
<b>UNRESERVED CASH BALANCE</b>	\$1,237,447	\$1,343,996	\$1,322,386	\$1,390,696	\$1,434,496

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. No projects were budgeted for in 2012 although the repair of the Pinehurst roundabout is anticipated. \$20,000 has been budgeted in 2013 for sidewalk maintenance and replacement. If Council chooses in 2013, to pursue a new municipal building this Fund could be utilized with a budget amendment.

**CEDAR LAKE  
MAINTENANCE FUND**

**ACCOUNT: 07-001**

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<b>Beginning of year balance</b>	\$23,442	\$26,689	\$9,209	\$10,321	\$1,341
<b>REVENUES</b>					
Assessed Fees	\$9,669	\$20,001	\$31,000	\$31,000	\$40,000
Interest on Idle Funds	\$43	\$15	\$20	\$20	
<b>TOTAL REVENUE</b>	\$9,712	\$20,015	\$31,020	\$31,020	\$40,000
<b>TOTAL AVAILABLE FUNDS</b>	\$33,154	\$46,704	\$40,229	\$41,341	\$41,341
<b>EXPENDITURES</b>					
<b>01-001-799</b> Miscellaneous Contractual	\$26,442	\$36,384	\$40,000	\$40,000	\$40,000
<b>TOTAL EXPENDITURES</b>	\$26,442	\$36,384	\$40,000	\$40,000	\$40,000
<b>UNRESERVED CASH BALANCE</b>	\$6,712	\$10,321	\$229	\$1,341	\$1,341

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: 07-001

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<b>Beginning of year balance</b>		\$0	\$0	\$9,403	\$9,528
<b>REVENUES</b>					
Assessed Fees		\$9,400	\$33,000	\$33,000	\$33,000
Interest on Idle Funds		\$0	\$0	\$125	\$125
<b>TOTAL REVENUE</b>		\$9,400	\$33,000	\$33,125	\$33,125
<b>TOTAL AVAILABLE FUNDS</b>		\$9,400	\$33,000	\$42,528	\$42,653
<b>EXPENDITURES</b>					
<b>01-001-799</b> Miscellaneous Contractual			\$33,000	\$33,000	\$33,000
<b>TOTAL EXPENDITURES</b>			\$33,000	\$33,000	\$33,000
<b>UNRESERVED CASH BALANCE</b>			\$0	\$9,528	\$9,653

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

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
<b>Beginning of year balance</b>	\$286,227	\$340,555	\$320,722	\$321,272	\$382,280
<b>REVENUES</b>					
Transfer from General Fund	\$69,000	\$69,518	\$69,518	\$69,518	\$72,283
Transfer from Sewer Fund	\$0	\$0	\$0	\$0	\$0
<b>551</b> Interest on Investments	\$372	\$317	\$350	\$330	\$375
<b>TOTAL REVENUE</b>	\$69,372	\$69,835	\$69,868	\$69,848	\$72,658
<b>TOTAL AVAILABLE FUNDS</b>	\$355,599	\$410,390	\$390,590	\$391,120	\$454,938
<b>EXPENDITURES</b>					
Capital Outlay	\$15,044	\$89,119	\$8,840	\$8,840	\$84,884
<b>TOTAL EXPENDITURES</b>	\$15,044	\$89,119	\$8,840	\$8,840	\$84,884
<b>UNRESERVED CASH BALANCE</b>	\$340,555	\$321,272	\$381,750	\$382,280	\$370,054

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 was the only budgeted expenditure in 2012. The City's adopted 2013 MERF expenditures includes the radios as well as two Police Department patrol vehicles.

**Fleet Replacement Schedule**

Dept/Div	Purchase Year	Make & Model	Comment	CPI	Pay Out	Exp Life	Replace Year	Actual Purchase Cost	2011 Replace Cost	Future Purchase Cost	2011 Purchase	2011 Transfer	2012 Purchase	2012 Transfer	2013 Purchase	2013 Transfer	2014 Purchase	2014 Transfer	2015 Purchase	2015 Transfer	2016 Purchase	2016 Transfer
PD #6	1999	Ford Crown Victoria	Chief of Police vehicle	1.38%	10	15	2014	\$21,862.00	\$25,000.00	\$26,049.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,049.35	\$2,768.51	\$0.00	\$2,768.51	\$0.00	\$2,768.51
PD #4	1999	Ford Explorer	Winter vehicle	1.38%	5	10	2009	\$26,695.00	\$34,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PD #1	2007	Ford Crown Victoria	Lt. vehicle	1.38%	10	10	2017	\$21,862.00	\$25,000.00	\$27,142.74	\$0.00	\$2,714.27	\$0.00	\$2,714.27	\$0.00	\$2,714.27	\$0.00	\$2,714.27	\$0.00	\$2,714.27	\$0.00	\$2,714.27
PD #5	2007	Ford Crown Victoria	Sgt. vehicle	1.38%	7	7	2014	\$21,862.00	\$37,000.00	\$38,553.04	\$0.00	\$5,507.58	\$0.00	\$5,507.58	\$0.00	\$5,507.58	\$38,553.04	\$5,736.60	\$0.00	\$5,736.60	\$0.00	\$5,736.60
PD #8	2008	Ford Crown Victoria	Patrol vehicle	1.38%	5	5	2013	\$21,862.00	\$37,000.00	\$38,028.25	\$0.00	\$7,605.65	\$0.00	\$7,605.65	\$38,028.25	\$7,815.55	\$0.00	\$7,815.55	\$0.00	\$7,815.55	\$0.00	\$7,815.55
PD #9	2008	Ford Crown Victoria	Patrol vehicle	1.38%	5	5	2013	\$21,862.00	\$37,000.00	\$38,028.25	\$0.00	\$7,605.65	\$0.00	\$7,605.65	\$38,028.25	\$7,815.55	\$0.00	\$7,815.55	\$0.00	\$7,815.55	\$0.00	\$7,815.55
PD #10	2008	Ford Ranger	Animal Control vehicle	1.38%	10	15	2023	\$19,462.00	\$24,000.00	\$28,290.37	\$0.00	\$2,829.04	\$0.00	\$2,829.04	\$0.00	\$2,829.04	\$0.00	\$2,829.04	\$0.00	\$2,829.04	\$0.00	\$2,829.04
PD #11	2009	Ford Crown Victoria	Patrol vehicle	1.38%	5	5	2014	\$21,862.00	\$37,000.00	\$38,553.04	\$0.00	\$7,710.61	\$0.00	\$7,710.61	\$0.00	\$7,710.61	\$38,553.04	\$7,923.40	\$0.00	\$7,923.40	\$0.00	\$7,923.40
PD #12	2009	Ford Crown Victoria	Patrol vehicle	1.38%	5	5	2014	\$21,862.00	\$37,000.00	\$38,553.04	\$0.00	\$7,710.61	\$0.00	\$7,710.61	\$0.00	\$7,710.61	\$38,553.04	\$7,923.40	\$0.00	\$7,923.40	\$0.00	\$7,923.40
PD #13	2011	Chevy Impala	Patrol vehicle	1.38%	5	5	2016	\$37,000.00	\$37,000.00	\$39,624.44	\$37,000.00	\$7,924.89	\$0.00	\$7,924.89	\$0.00	\$7,924.89	\$0.00	\$7,924.89	\$0.00	\$7,924.89	\$39,624.44	\$8,143.59
<b>Replacement Cost Payment Amount</b>											\$37,000.00	\$0.00	\$76,056.49	\$141,708.46	\$0.00	\$39,624.44						
											\$49,608.29	\$49,608.29	\$50,028.08	\$53,451.19	\$53,451.19	\$53,669.90						
Building Insp #1	2003	Ford Ranger/replace with F-150	Building Inspectors Truck	1.53%	10	15	2018	\$19,462.00	\$18,500.00	\$20,574.65	\$0.00	\$2,057.46	\$0.00	\$2,057.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Planning #2	2011	Ford F-150 1/2 ton	Planning/engineer vehicle	1.53%	10	15	2026	\$18,500.00	\$18,500.00	\$23,232.05	\$18,500.00	\$2,323.20	\$0.00	\$2,323.20	\$0.00	\$2,323.20	\$0.00	\$2,323.20	\$0.00	\$2,323.20	\$0.00	\$2,323.20
<b>Replacement Cost Payment Amount</b>											\$18,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
											\$4,380.67	\$4,380.67	\$2,323.20	\$2,323.20	\$2,323.20	\$2,323.20						
WW Dept #1	2001	Ford F-350 4X4 Utility Service Box		1.53%	10	15	2016	\$28,913.00	\$40,000.00	\$43,155.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,155.08	\$4,616.30
<b>Replacement Cost Payment Amount</b>											\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,155.08						
											\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,616.30						
Parks #1	2006	John Deere Zee Track 997		3.00%	15	15	2021	\$18,000.00	\$18,000.00	\$24,190.49	\$0.00	\$1,612.70	\$0.00	\$1,612.70	\$0.00	\$1,612.70	\$0.00	\$1,612.70	\$0.00	\$1,612.70	\$0.00	\$1,612.70
<b>Replacement Cost Payment Amount</b>											\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
											\$1,612.70	\$1,612.70	\$1,612.70	\$1,612.70	\$1,612.70	\$1,612.70						
PW #1	1995	Mower Trailor 5,000 GVW		1.53%	10	30	2025	\$29,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PW #2	1999	Ready Built Trailor 17,000 GVW		1.53%	10	30	2029	\$29,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PW #3	2003	John Deere 6320 Tractor		3.00%	30	30	2033	\$70,000.00	\$70,000.00	\$134,127.24	\$0.00	\$4,470.91	\$0.00	\$4,470.91	\$0.00	\$4,470.91	\$0.00	\$4,470.91	\$0.00	\$4,470.91	\$0.00	\$4,470.91
PW #4	1996	Case Uni-loader 1845 C		2.00%	15	20	2016	\$36,000.00	\$36,000.00	\$39,746.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$39,746.91	\$3,032.67
PW #5	2003	Tri Wing Mower Deck 15 Ft		3.00%	15	15	2018	\$11,000.00	\$11,000.00	\$13,528.61	\$0.00	\$901.91	\$0.00	\$901.91	\$0.00	\$901.91	\$0.00	\$901.91	\$0.00	\$901.91	\$0.00	\$901.91
PW #6	1999	Ford F-350 4X4 Dump/plow & spreader		1.53%	10	15	2014	\$28,913.00	\$42,000.00	\$43,957.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,957.45	\$4,702.13	\$0.00	\$4,702.13	\$0.00	\$4,702.13
PW #7	2000	Ford F-250 4X4 pickup/plow		1.53%	10	15	2015	\$25,843.00	\$29,500.00	\$31,347.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,347.26	\$3,353.21	\$0.00	\$3,353.21
PW #8	2003	Kenworth T-300 Dump/plow & spreader		1.53%	20	20	2023	\$58,000.00	\$80,000.00	\$95,989.26	\$0.00	\$4,799.46	\$0.00	\$4,799.46	\$0.00	\$4,799.46	\$0.00	\$4,799.46	\$0.00	\$4,799.46	\$0.00	\$4,799.46
PW #9	2008	Ford F-450 Dump/plow & spreader		1.53%	10	15	2023	\$36,803.00	\$50,000.00	\$59,993.28	\$0.00	\$5,999.33	\$0.00	\$5,999.33	\$0.00	\$5,999.33	\$0.00	\$5,999.33	\$0.00	\$5,999.33	\$0.00	\$5,999.33
Streets #11	2011	Tack Cart with Heat Box		1.53%	20	20	2031	\$31,700.00	\$31,700.00	\$42,948.40	\$31,700.00	\$2,147.42	\$0.00	\$2,147.42	\$0.00	\$2,147.42	\$0.00	\$2,147.42	\$0.00	\$2,147.42	\$0.00	\$2,147.42
<b>Replacement Cost Payment Amount</b>											\$31,700.00	\$0.00	\$0.00	\$43,957.45	\$31,347.26	\$39,746.91						
											\$18,319.03	\$18,319.03	\$18,319.03	\$23,021.15	\$26,374.37	\$29,407.04						
<b>REPLACEMENT COST PAYMENT AMOUNT</b>											\$87,200.00	\$0.00	\$76,056.49	\$185,665.90	\$31,347.26	\$122,526.43						
											\$73,920.69	\$73,920.69	\$72,283.01	\$80,408.25	\$83,761.47	\$91,629.14						