2015 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

NOTICE OF SPECIAL MEETING

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

You are hereby notified that I have called and do hereby call a special meeting of the Governing Body of the City of Basehor, Kansas, to be held at Basehor City Hall, 2620 North 155th Street, Basehor, Kansas, 66007 on August 4, 2014, at 6:30 p.m., for the purpose of:

1. Hold a Public Hearing for the 2015, City of Basehor Operating Budget.
2. Approve proposed 2015, City of Basehor Operating Budget.

DATED: July 21, 2014

David K. Breuer, Mayor

CONSENT TO MEETING

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

DATED: July 21, 2014

Travis Miles, City Council President

Richard Drennon

Vernon Fields

Brian D. Healy

Ty Garver

SEAL OF THE CITY OF BASEHOR, KANSAS
CORPORATE
SEAL

Attest/Seal:

Katherine M. Renn, City Clerk

Minutes
Basehor City Council Special Meeting
Basehor City Hall, August 4, 2014

Roll Call by Mayor David K. Breuer

Mayor David K. Breuer called the meeting to order at 6:32 p.m.

Council Members present: Mayor David K. Breuer, Travis Miles, Vernon Fields, Ty Garver and Richard Drennon - *arrived at 6:40 p.m.*
Absent: Brian Healy

Staff Present: Chief of Police/City Administrator, Lloyd Martley, City Superintendent, Gene Myracle, City Engineer, Mitch Pleak, City Clerk, Katherine M. Renn.

1. **Public Hearing for 2015 Operating Budget**
   Councilman Garver moved to open the public hearing for 2015 Operating Budget at 6:33 p.m. and Councilman Fields seconded. The motion passed unanimously, 3-0.

   Councilman Garver and Mayor Breuer thanked all of City Staff and Benjamin Hart for all of the hard work that went into preparing the City budget.

   Hearing no comments from the Public, Councilman Miles moved to close the public hearing for 2015 Operating Budget at 6:36 p.m. and Councilman Garver seconded. The motion passed unanimously, 3-0.

2. **Approve 2015 Operating Budget**
   Councilman Fields moved to approve the 2015 Operating Budget and Councilman Garver seconded. The motion passed unanimously, 3-0.

3. **Adjournment**
   Councilman Fields moved to adjourn special meeting at 6:37 p.m. and Councilman Miles seconded. Motion passed unanimously, 3-0.

SEAL OF THE CITY OF BASEHOR, KANSAS
CORPORATE
SEAL

David K. Breuer, Mayor

Attest:

Katherine M. Renn, City Clerk

OPERATING FUNDS BEGINNING FUND BALANCE

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
General	$172,333	$565,744	$768,219	$768,219	$723,143
Special Parks and Rec	$121,308	$109,765	$121,623	$121,623	$61,948
Consolidated Highway	$2,020,285	$1,946,611	$1,718,307	$1,718,307	$1,269,177 *
Capital Improvement	$1,343,996	$1,424,266	$1,507,879	$1,507,879	$1,239,629
Municipal Equipment Reserve	$321,272	$341,722	$312,730	$312,730	$242,207
Bond and Interest	$404,894	$659,198	$586,411	$586,411	$631,131
Sewer	$717,428	$814,394	$943,169	$943,169	$900,980
Solid Waste	$96,034	$110,283	$110,182	$105,229	$92,549
Cedar Lake Maintenance	$10,320	$3,713	$13,627	$13,627	$13,682
Sewer District #3 Maintenance	$37,117	$19,683	$22,788	$22,788	$22,938
Employee Benefit	$48,282	$134,954	$175,304	$175,304	$99,600
Total Beginning Fund Balance	$5,293,269	$6,130,332	$6,280,238	$6,275,285	$5,296,984 **

OPERATING FUNDS REVENUE

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
General	$1,912,387	$1,971,262	$2,004,062	$2,020,195	$2,123,625
Special Parks and Recreation	$16,073	$28,439	$13,325	$13,325	$16,300
Consolidated Highway	$518,255	$632,754	$460,870	$460,870	$547,000
Capital Improvement	$80,270	$83,613	$76,750	$76,750	$84,000
Municipal Equipment Reserve	$70,537	$85,274	$91,177	$91,177	$91,200
Bond and Interest	$2,183,227	$734,944	$833,700	$833,700	$833,650
Sewer	$5,831,531	$1,443,073	$1,386,255	$1,403,070	$1,431,455
Solid Waste	$293,263	$290,577	$300,825	$292,550	$292,550
Cedar Lake Maintenance	$31,055	$40,016	$40,055	$40,055	$40,055
Sewer District #3	$37,117	$33,028	$33,150	$33,150	$33,150
Employee Benefit	$527,338	$483,918	$443,494	$443,494	$472,016
Total Annual Revenue	$11,501,053	$5,826,898	$5,683,662	$5,708,336	$5,965,000

OPERATING FUNDS EXPENSES

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
General	$1,675,468	$1,768,787	$2,652,335	$2,065,271	$2,828,229
Special Parks and Rec	$27,616	$16,581	$73,000	$73,000	$73,000
Consolidated Highway	$591,929	$861,058	$910,000	$910,000	$860,000
Capital Improvement	$0	$0	$20,000	$345,000	$20,000
Municipal Equipment Reserve	$50,087	$114,266	$161,700	$161,700	$173,000
Bond and Interest	$1,928,921	$807,731	$1,420,111	$1,420,111	$1,464,781
Sewer	$5,788,556	$1,314,298	$1,445,259	$1,445,259	$1,550,447
Solid Waste	$279,188	$290,678	$305,778	$305,230	$328,808
Cedar Lake Maintenance	$37,662	$30,102	$40,000	$40,000	$40,000
Sewer District #3 Maintenance	$26,836	$29,923	$33,000	$33,000	$33,000
Employee Benefit	$440,666	$443,568	$613,119	$519,197	$560,869
Total Annual Expenditures	$10,846,929	$5,676,992	$7,674,302	$7,317,768	$7,932,133

OPERATING FUNDS ENDING FUND BALANCE

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
General	$409,252	$768,218	$119,946	$723,143	$18,539
Special Parks and Rec	$109,765	$121,623	$61,948	$61,948	$5,248
Consolidated Highway	$1,946,611	$1,718,307	$1,269,177	$1,269,177	$956,177 *
Capital Improvement	$1,424,266	$1,507,879	$1,564,629	$1,239,629	$1,303,629
Municipal Equipment Reserve	$341,722	$312,730	$242,207	$242,207	$160,407
Bond and Interest	$659,200	$586,411	$0	$631,131	$0
Sewer	$760,403	$943,169	$884,165	$900,980	$781,988
Solid Waste	$110,108	$110,182	$105,229	$92,549	$56,292
Cedar Lake Maintenance	$3,712	$13,627	$13,682	$13,682	$13,737
Sewer District #3 Maintenance	$47,399	$22,788	$22,938	$22,938	$23,088
Employee Benefit	$134,954	$175,304	$5,679	$99,600	$10,747
Total Ending Fund Balance	$5,947,392	$6,280,237	$4,289,599	$5,296,985	$3,329,852 **

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

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

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

MILL LEVY COMPARISON

	2012 Actual	2013 Actual	2014 Actual	2015 Proposed
Annual Valuation	$49,823,218	$48,877,985	$48,885,631	$50,107,772
Bond and Interest Levy	2.032	1.458	0.376	0.376
General Fund Levy	18.974	20.320	21.165	21.165
Employee Benefit Levy	8.590	7.629	7.616	7.616
Total Annual Mill Levy	29.596	29.407	29.157	29.157
Total Funds Generated from Ad Valorem	$1,474,568	$1,437,355	$1,425,358	$1,460,992

ALL FUNDS SALARIES

		2012 Actual	2013 Estimated	2014 Budget	2015 Proposed
Street	Full Time	$157,510	$168,752	$177,190	$176,590
	Part Time	$0	$6,000	$6,000	$6,042
	Overtime	$2,214	$4,440	$4,440	$7,300
Police	Full Time	$548,647	$600,495	$622,644	$649,573
	Part Time	$20,074	$23,775	$24,964	$37,062
	Overtime	$41,307	$45,000	$45,000	$45,000
Planning	Full Time	$89,448	$117,006	$135,323	$136,915
	Overtime	$653	$1,000	$1,000	$1,200
Park & Rec	Full Time	$0	$0	$0	$0
	Part Time	$9,330	$6,000	$6,000	$21,042
	Overtime	$102	$0	$0	$0
Clerk/Finance	Full Time	$143,693	$146,199	$165,976	$152,547
	Part time	$11,676	$18,000	$0	$0
	Overtime	$2,881	$2,900	$3,000	$3,000
Admin	Full Time	$31,828	$32,645	$99,071	$60,620
	Overtime	$0	$0	$0	$0
	Part Time	$0	$0	$0	$0
Governing Body	Elected Officials	$17,894	$18,200	$18,200	$54,600
	Personnel Services	$0	$0	$0	$0
	TOTAL GENERAL FUND	$1,077,257	$1,190,412	$1,308,808	$1,351,491
Sewer Fund					
	Full Time	$70,674	$79,836	$83,828	$120,385
	Overtime	$4,794	$4,275	$4,275	$4,489
	TOTAL SEWER FUND	$75,468	$84,111	$88,103	$124,874
Solid Waste					
	Full Time	$0	$0	$0	$0
	Overtime	$0	$0	$0	$0
	TOTAL SOLID WASTE FUND	$0	$0	$0	$0
	Total Benefits all Funds	$440,666	$480,007	$613,119	$573,996
	TOTAL WAGES AND BENEFITS	$1,593,391	$1,754,530	$2,010,031	$2,050,360

GENERAL FUND

REVENUE

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
Beginning of the year balance	$172,333	$565,744	$768,219	$768,219	$723,143
401 Building Permits	$54,488	$155,806	$70,000	$70,000	$80,000
403 Pet Licenses	$1,345	$1,360	$1,325	$1,325	$1,325
404 Business Licenses	$8,500	$10,700	$8,500	$8,500	$9,000
405 Misc. Fees/Permits/Licenses	$15,034	$10,345	$14,000	$14,000	$14,000
407 Plan/Plat Application Fees	$750	$650	$1,000	$1,000	$1,000
421 Court Fines	$152,808	$106,732	$152,000	$152,000	$152,000
432 Westar Energy Franchise Tax	$101,576	$104,548	$90,000	$98,000	$105,000
433 Atmos Energy Franchise Tax	$31,759	$41,297	$40,000	$40,000	$40,000
434 SW Bell Franchise Tax	$17,163	$19,070	$18,000	$18,000	$18,000
435 Wow Cable Franchise Fee	$34,386	$31,802	$32,500	$32,500	$32,500
436 Suburban Water Franchise Tax	$20,114	$22,853	$23,000	$23,000	$23,000
438 AT&T Franchise Tax	$0	$0	$0	$0	$0
450 Sales Tax	$244,689	$256,916	$250,000	$269,762	$275,157
451 Local Alcohol Liquor Fund	$8,482	$9,462	$9,250	$9,250	$9,250
460 Ad Valorem Property Tax	$925,038	$973,648	$985,377	$985,377	$1,003,125
464 Back Taxes	$89,557	$23,704	$25,000	$25,000	$25,000
480 Field of Dreams	$33,721	$33,310	$37,500	$33,500	$33,500
491 Motor Vehicle Distribution	$104,077	$101,187	$121,268	$115,000	$115,000
493 Recreational Vehicle Tax	$1,127	$1,050	$1,361	$1,250	$1,250
496 16M & 20M Truck Tax	$1,860	$1,208	$1,228	$1,228	$1,228
511 Other Revenues	$3,411	$5,459	$5,000	$5,000	$5,000
551 Interest Income	$2,749	$1,471	$2,750	$1,500	$1,500
672 Transfer from Sewer	$25,088	$47,810	$68,969	$68,969	$123,460
675 Transfer from Solid Waste Fund	$34,665	$10,874	$46,034	$46,034	$54,330
TOTAL REVENUES	$1,912,387	$1,971,262	$2,004,062	$2,020,195	$2,123,625
TOTAL FUNDS AVAILABLE	$2,084,720	$2,537,006	$2,772,281	$2,788,414	$2,846,767
TOTAL EXPENDITURES	$1,675,468	$1,768,787	$2,652,335	$2,065,271	$2,828,229
UNRESERVED CASH BALANCE	$409,252	$768,219	$119,946	$723,143	$18,539

MILL LEVY INFORMATION	**2014**	**2015**
FUND REQUIREMENTS	$985,377	$1,003,125
ADD FOR DELINQUENT TAXES	5%	5%
TOTAL AD VALOREM	$1,034,646	$1,053,282
RATE OF LEVY IN MILLS	21.165	21.165

GENERAL FUND

EXPENDITURES

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
Governing Body	$38,505	$54,251	$578,464	$41,400	$587,800
Administrator	$43,351	$32,786	$165,821	$115,821	$247,870
Facilities	$127,514	$115,466	$122,886	$122,886	$144,989
City Clerk/Finance	$308,169	$310,804	$341,976	$341,976	$346,547
Human Resources	$23,277	$23,311	$23,600	$23,600	$26,600
Park & Recreation	$35,152	$31,331	$61,400	$61,400	$74,942
Planning & Zoning	$106,701	$117,683	$169,923	$169,923	$166,615
Police	$725,258	$741,641	$855,758	$855,758	$895,035
Street	$181,235	$234,358	$219,830	$219,830	$225,132
Miscellaneous	$86,306	$107,156	$112,677	$112,677	$112,700
TOTALS	$1,675,468	$1,768,787	$2,652,335	$2,065,271	$2,828,229

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

GENERAL FUND

GOVERNING BODY

ACCOUNT: 01-003

		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
701	Personnel Services	$0	$0	$0	$0	0.00
708	Elected Officials	$17,894	$32,200	$18,200	$18,200	$54,600
751	Legal Fees	$0	$0	$0	$0	$0
758	Paging/Wireless	$0	$0	$0	$0	$0
761	Vehicle Expense	$189	$0	$500	$500	$500
774	Training	$354	$0	$1,200	$1,200	$1,200
781	Promo/Public Relations Activities	$2,071	$1,674	$2,000	$2,000	$2,000
782	Mileage Reimbursement	$0	$0	$200	$200	$200
783	Organization & Membership Dues	$50	$2,500	$100	$100	$100
795	Outside Agency Requests	$15,000	$15,000	$15,000	$15,000	$15,000
799	Miscellaneous Contractual	$1,953	$2,085	$2,000	$2,000	$2,000
801	Office Supplies	$175	$248	$100	$100	$100
803	Miscellaneous Commodities	$206	$200	$1,000	$1,000	$1,000
804	Gas / Oil / Miscellaneous	$304	$0	$100	$100	$100
807	Printed Material/Publications	$309	$344	$1,000	$1,000	$1,000
850	Budget Stabilization & Development	$0	$0	$537,064	$0	$510,000
	TOTALS	$38,505	$54,251	$578,464	$41,400	$587,800

The Governing Body Department consists of the Mayor and a five member City Council. Outside agency funding (Care Council) has been maintained at the 2014 level. The Budget Stabilization & Development line item accounts for funds intended for the use of budget stabilization and potential development opportunities. If not utilized these resources will be rolled over into the 2016 budget in the form of cash carryover and could be used for budget stabilization purposes.

GENERAL FUND

CITY ADMINISTRATOR

ACCOUNT: 01-006

		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
701	Full Time	$31,828	$32,646	$99,071	$63,071	$60,620
704	Overtime	$0	$0	$0	$0	$0
758	Mobile Communications	$0	$0	$0	$0	$0
774	Training	$300	$0	$3,500	$3,500	$2,000
782	Mileage Reimb/Car Allowance	$0	$0	$1,000	$1,000	$0
783	Organization & Membership Dues	$0	$0	$1,500	$1,500	$1,500
799	Miscellaneous Contractual	$0	$140	$7,000	$43,000	$50,000
801	Office Supplies	$0	$0	$250	$250	$250
803	Miscellaneous Commodities	$0	$0	$500	$500	$500
807	Printed Material/Publications	$0	$0	$500	$500	$500
850	Capital Outlay	$0	$0	$2,500	$2,500	$2,500
847	Contingency	$11,223	$0	$50,000	$0	$130,000
	TOTALS	$43,351	$32,786	$165,821	$115,821	$247,870

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. 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. Miscellaneous Contractual Services was increased by the contracts set up with these vendors: AGH, CBIZ, NYHART.

GENERAL FUND

CLERK/FINANCE

ACCOUNT: 01-001

		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
701	Full-time	$143,693	$148,325	$165,976	$165,976	$152,547
702	Part-time	$11,676	$17,906	$0	$0	$0
704	Overtime	$2,881	$2,332	$3,000	$3,000	$3,000
751	Legal Fees	$48,452	$41,627	$52,000	$52,000	$52,000
758	Paging/Wireless	$892	$683	$700	$700	$700
760	Notices & Advertisements	$3,035	$1,224	$1,500	$1,500	$1,500
774	Training	$3,648	$4,441	$4,500	$4,500	$5,000
779	Insurance Expenses	$44,288	$51,077	$54,000	$54,000	$64,000
781	Promo/Public Relations Activities	$1,000	$1,013	$1,500	$1,500	$1,500
782	Car Allowance/Mileage Reimb	$0	$0	$300	$300	$300
783	Organization & Membership Dues	$11,593	$9,654	$12,500	$12,500	$13,500
785	Accounting & Auditing	$17,900	$18,250	$20,000	$20,000	$20,000
799	Miscellaneous Contractual	$11,149	$8,321	$11,000	$11,000	$11,000
801	Office Supplies	$2,227	$1,944	$2,500	$2,500	$2,500
803	Miscellaneous Commodities	$50	$458	$1,000	$1,000	$1,000
807	Printed Material/Publications	$2,632	$643	$2,000	$2,000	$2,000
808	Postage & Postal Permit	$906	$582	$1,000	$1,000	$1,000
850	Capital Outlay	$2,147	$2,323	$8,500	$8,500	$15,000
	TOTALS	$308,169	$310,803	$341,976	$341,976	$346,547

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. 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 2014 fiscal year. The **Miscellaneous Contractual** line item includes image management agreements, accounting software (FundBalance) maintenance. City-wide legal expenses are consolidated and included in the Clerk/Finance budget. The Capital Outlay line item includes the purchase of a new document imaging system, laptop, projector, AR module for Fund Balance. Salary includes half of the administrative assistant position salary going to Admin and the other half to Planning.

GENERAL FUND

Human Resources

ACCOUNT: 01-012

		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
742	Payroll Vendor	$3,104	$6,686	$5,000	$5,000	$5,000
745	HR Support	$9,375	$6,023	$6,000	$6,000	$6,000
787	Employee Assistance Program	$0	$0	$500	$500	$500
799	Miscellaneous Contractual	$0	$0	$0	$0	$0
813	Clothing Allowance	$10,748	$10,552	$12,000	$12,000	$15,000
816	Vaccination Allowance	$50	$50	$100	$100	$100
	TOTALS	$23,277	$23,311	$23,600	$23,600	$26,600

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

GENERAL FUND

STREET DEPARTMENT

ACCOUNT: 01-002

		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
701	Full Time	$157,510	$168,456	$177,190	$177,190	$176,590
702	Part Time	$0	$7,505	$6,000	$6,000	$6,042
704	Overtime	$2,214	$6,638	$4,440	$4,440	$7,300
751	Legal Fees	$0	$0	$0	$0	$0
758	Paging/Wireless	$1,356	$1,366	$1,400	$1,400	$1,500
760	Notices & Advertisements	$0	$0	$0	$0	$0
761	Vehicle/Equipment Main & Repair	$4,289	$13,187	$5,000	$5,000	$7,000
774	Training	$697	$0	$300	$300	$250
787	Street Lighting	$0	$0	$0	$0	$0
799	Miscellaneous Contractual	$1,840	$1,873	$0	$0	$0
801	Office Supplies	$1,359	$792	$700	$700	$700
803	Miscellaneous Commodities	$4,970	$4,802	$4,500	$4,500	$4,500
804	Gas/Oil/Misc	$6,111	$9,375	$6,800	$6,800	$7,250
810	Safety Equipment	$889	$877	$1,000	$1,000	$1,500
811	Maint Materials/Supplies	$0	$616	$0	$0	$0
850	Capital Outlay	$0	$18,870	$12,500	$12,500	$12,500
	TOTALS	$181,235	$234,357	$219,830	$219,830	$225,132

The Street Department contributes to the quality of life of Basehor residents by maintaining approximatley 45 linear miles of city streets including maintenance, improvements and snow removal. The Department also maintains and schedules repairs and improvements on City Streets, all City facilities including the Field of Dreams Athletic complex and the City Park, state licensed animal confinement area as well as general maintenance on all designated City property. The Street Department also coordinates the logistics of solid waste disposal and single stream recycling disposal. The Capital Outlay line item includes the purchase of additional snow removal equipment.Salary breakdown is part-time regular employee is split half between streets and park dept and also includes two part-time seasonal employees

GENERAL FUND

POLICE

ACCOUNT: 01-004

		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
701	Full-time	$548,647	$563,015	$622,644	$622,644	$649,573
702	Part-time	$20,074	$22,057	$24,964	$24,964	$37,062
704	Overtime	$41,307	$39,248	$45,000	$45,000	$45,000
705	Police Grant Personal Serv.	$0	$0	$0	$0	$0
751	Legal Fees	$0	$0	$0	$0	$0
758	Paging/Wireless	$4,685	$3,597	$4,000	$4,000	$4,000
759	Animal Control Expenses	$1,278	$1,624	$2,000	$2,000	$2,000
760	Notices & Advertisements	$554	$1,508	$750	$750	$750
761	Vehicle/Equipment Main & Repair	$11,850	$9,563	$12,000	$12,000	$12,000
764	Leavenworth County Jail	$2,503	$1,229	$5,000	$5,000	$5,000
766	Municipal Court Judge	$3,600	$4,650	$5,400	$5,400	$5,400
767	Court Fees	$16,587	$15,441	$25,000	$25,000	$25,000
774	Training	$7,864	$5,936	$8,000	$8,000	$8,000
780	Court Appointed Counsel	$1,450	$600	$4,800	$4,800	$4,800
781	Promo/Public Relations Activities	$90	$0	$500	$500	$500
782	Mileage Reimbursement	$0	$0	$500	$500	$500
783	Organization Membership Dues	$325	$205	$500	$500	$750
799	Misc Contractual Services	$17,989	$17,410	$30,000	$30,000	$30,000
801	Office Supplies	$2,385	$1,913	$2,500	$2,500	$2,500
803	Miscellaneous Commodities	$1,678	$3,438	$8,000	$8,000	$8,000
804	Gas/Oil/Misc	$37,936	$31,470	$42,000	$42,000	$42,000
807	Printed Material/Publications	$953	$935	$1,000	$1,000	$1,000
808	Postage & Postal Permit	$639	$454	$1,200	$1,200	$1,200
810	Safety Equipment *(Vests)*	-$333	-$665	$2,000	$2,000	$2,000
850	Capital Outlay	$3,197	$18,013	$8,000	$8,000	$8,000
	TOTALS	$725,258	$741,641	$855,758	$855,758	$895,035

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

GENERAL FUND

CITY FACILITIES

ACCOUNTS: 01-005; 01-001

		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
752	Utility Gas (Atmos)	$3,522	$9,612	$9,738	$9,738	$10,225
753	Utility Electric (Westar)	$4,130	$4,780	$3,654	$3,654	$3,837
754	Utility Sewer & Solid Waste	$0	$0	$256	$256	$300
755	Utility Water (Cons Water)	$2,001	$1,623	$1,640	$1,640	$1,722
757	Telephone/Fax/Internet Service	$4,126	$3,959	$4,328	$4,328	$4,544
761	Vehicle/Equip. Maint. & Repari	$1,031	$460	$0	$0	$1,000
777	Facility Repairs & Maintenance	$170	$921	$1,025	$1,025	$1,076
787	Street Lighting	$56,741	$37,465	$51,250	$51,250	$53,813
797	Technology Support	$40,513	$42,874	$41,000	$41,000	$43,050
799	Misc. Contractual Services	$11,533	$10,406	$7,688	$7,688	$23,000
803	Miscellaneous Commodities	$3,592	$2,334	$1,128	$1,128	$1,184
810	Safety Equipment	$155	$151	$154	$154	$162
850	Capital Outlay	$0	$881	$1,025	$1,025	$1,076
	TOTALS	$127,514	$115,466	$122,886	$122,886	$144,989

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. It also includes the benefit district payments for Basehor Blvd, 155th St and 158th St. 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 DEPTARTMENT

ACCOUNT: 01-008

PERSONNEL		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
701	Personnel Services	$0	$0	$0	$0	$0
702	Part-Time	$9,330	$7,505	$6,000	$6,000	$21,042
704	Overtime	$102	$112	$0	$0	$0
803	Miscellaneous Commodities	$522	$426	$500	$500	$500
811	Maintenance Materials/Supplies	$752	$429	$1,000	$1,000	$1,000
738	Field of Dreams	$20,115	$15,380	$36,000	$36,000	$36,000
735	Field of Dreams Rebates	$0	$0	$9,000	$9,000	$9,000
753	Utility Electric	$2,119	$2,868	$3,800	$3,800	$3,800
754	Utility Sewer & Solid Waste	$0	$0	$0	$0	$0
755	Utility Water	$415	$445	$600	$600	$600
761	Vehicle/Equipment Maint & Repair		$190			$0
792	Park Maintenance & Repairs	$1,265	$1,864	$2,000	$2,000	$2,000
799	Misc. Contractual Services	$532	$2,112	$2,500	$2,500	$1,000
	TOTALS	$35,152	$31,331	$61,400	$61,400	$74,942

The Parks & Recreation Department provides quality recreational, sporting and leisure opportunities within the City of Basehor. This Department also enhances and maintains the City Park (including walking trail and restroom facilities). The Field of Dreams athletic complex expenses includes utilities. Utility expenses at the complex during the sports season are recouped from the City's youth programming contractor. $36,000 has been included in the Field of Dreams line item for the potential irrigation of the playing fields.

Salary breakdown is a part-time regular employee split half between streets and park dept and also includes two part-time seasonal employees.

GENERAL FUND

PLANNING & ZONING

ACCOUNT: 01-017

		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
701	Full-time	$89,448	$102,165	$135,323	$135,323	$136,915
704	Overtime	$653	$1,154	$1,000	$1,000	$1,200
751	Legal Fees	$0	$0	$0	$0	$0
758	Paging/Wireless	$1,171	$1,084	$1,500	$1,500	$1,300
760	Notices & Printed Materials	$988	$2,258	$2,000	$2,000	$3,000
761	Vehicle/Equipment Main & Repair	$612	$103	$1,700	$1,700	$1,000
765	Engineering Services	$2,514	$0	$0	$0	$0
765	Professional Services	$0	$770	$15,000	$15,000	$10,000
768	Consulting/Special Studies	$0	$0	$0	$0	$0
774	Training/Travel/Mileage	$609	$559	$2,000	$2,000	$2,000
776	Building Demolition	$0	$0	$0	$0	$0
782	Mileage Reimb/Car Allowance	$0	$0	$0	$0	$0
783	Organization/Membership Dues	$494	$834	$800	$800	$900
799	Miscellaneous Contractual	$6,477	$4,051	$3,600	$3,600	$4,300
801	Office Supplies	$671	$489	$500	$500	$500
803	Miscellaneous Commodities	$31	$2,503	$1,000	$1,000	$1,000
804	Gas/Oil/Misc	$1,635	$1,812	$3,500	$3,500	$2,500
807	Printed Material/Publications	$198	$0	$0	$0	$0
808	Postage & Postal Permit	$1,200	$0	$0	$0	$0
850	Capital Outlay	$0	$1,324	$2,000	$2,000	$2,000
	TOTALS	$106,701	$119,106	$169,923	$169,923	$166,615

The Planning & Zoning Department promotes safety and quality neighborhod/commercial maintenance and development. The department assures residents safety by conducting thorough reviews of all construction plans for compliance with the latest building codes, engineering standards and environmental requirements. Reviews with detailed, on-site inspections of construction activity throughout the building process are also conducted . **Engineering Services** and **Consulting/Special Studies** are included in **Professional Services**. **Professional Services** include miscellaneous traffic studies, geotechnical studies, and licensed survey work. **Miscellaneous Contractual** includes maintenance on AutoCAD, GIS, Laredo and aerial mapping. **Miscellaneous Commodities** include field equipment replacement, survey equipment, safety equipment, and 36" printing paper. **Capital Outlay** will provide for the replacement of forty permit job boxes. Salary includes half of the administrative assistant position salary.

GENERAL FUND

MISCELLANEOUS

01-011

		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
01-011-971	Transfer to Equipment Reserve	$69,518	$84,901	$91,177	$91,177	$91,200
01-011-985	NRP Rebate	$16,788	$19,871	$21,500	$21,500	$21,500
	Reimbursements & Reimbursables		$2,384	$0	$0	$0
	TOTALS	$86,306	$107,156	$112,677	$112,677	$112,700

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

SOLID WASTE FUND

REVENUES & EXPENSES

ACCOUNTS: 09-000; 09-009; 09-010;

		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
Beginning of year balance		$96,034	$110,283	$110,182	$105,229	$92,549
411	Deffenbaugh PAYT Stickers	$453	$153	$500	$500	$500
495	Delinquent Fee Collections	$10,117	$1,011	$1,500	$1,500	$1,500
521	Solid Waste Fees	$282,173	$289,218	$298,275	$290,000	$290,000
551	Interest on Idle Funds	$520	$195	$550	$550	$550
	TOTAL REVENUE	$293,263	$290,577	$300,825	$292,550	$292,550
	TOTAL AVAILABLE FUNDS	$389,297	$400,860	$411,007	$397,779	$385,099
EXPENIDTURES						
09-010-807	Printed Material/Publications	$381	$0	$500	$500	$500
09-010-008	Postage & Postal Permit	$2,136	$3,000	$1,000	$1,000	$3,000
09-010-850	Capital Outlay	$0	$255	$500	$500	$500
09-000-903	Transfer to General Fund (Wages)	$34,665	$10,874	$46,034	$46,034	$54,330
09-010-701	Full Time	$0	$0	$0	$0	$0
09-010-704	Overtime	$0	$0	$0	$0	$0
09-010-775	Solid Waste Disposal	$231,758	$258,176	$236,775	$236,775	$248,614
09-010-799	Misc. Contractual Services	$1,254	$1,640	$500	$500	$1,000
09-010-801	Office Supplies	$0	$0	$200	$200	$100
09-010-803	Miscellaneous Commodities	$77	$439	$100	$100	$100
09-011-905	Transfer to Employee Benefit	$8,623	$16,294	$18,569	$18,021	$20,163
09-010-774	Training	$294	$0	$1,600	$1,600	$500
	TOTALS	**$279,188**	**$290,678**	**$305,778**	**$305,230**	**$328,808**
	UNRESERVED CASH BALANCE	$110,109	$110,182	$105,229	$92,549	$56,292

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

SEWER FUND

REVENUES

		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
Beginning of year balance		$717,428	$814,394	$943,169	$943,169	$900,980
REVENUES						
521	Sewer Charges	$1,060,514	$1,082,485	$1,135,408	$1,135,408	$1,163,793
408	Sewer Connection Fees	$120,750	$319,779	$131,979	$150,000	$150,000
495	Delinquent Fee Collections	$29,690	$8,900	$44,456	$44,000	$44,000
511	Other Revenues	$100	$0	$0	$0	$0
551	Interest Income	$2,586	$1,562	$2,250	$1,500	$1,500
547	KDHE Loan Proceeds	$4,527,622	$0	$0	$0	$0
	Capital Project Funds	$0	$0	$0	$0	$0
472	Special Assessments	$90,269	$30,347	$72,162	$72,162	$72,162
	TOTAL REVENUE	$5,831,531	$1,443,073	$1,386,255	$1,403,070	$1,431,455
	TOTAL AVAILABLE FUNDS	**$6,548,959**	**$2,257,467**	**$2,329,424**	**$2,346,239**	**$2,332,434**
	TOTAL EXPENDITURES	**$5,788,556**	**$1,314,298**	**$1,445,259**	**$1,445,259**	**$1,550,447**
	UNRESERVED CASH BALANCE	$760,403	$943,169	$884,165	$900,980	$781,988

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

SEWER FUND

EXPENSES

PERSONNEL		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
05-009-701	Full Time	$70,674	$80,216	$83,828	$83,828	$120,385
05-009-704	Overtime	$4,794	$2,551	$4,275	$4,275	$4,489
05-009-751	Legal Professional Fees	$0	$0	$0	$0	$0
05-009-753	Utility Electric	$96,630	$108,591	$113,225	$113,225	$114,000
05-009-757	Telephone/Fax/Internet Service	$1,720	$1,516	$0	$0	$0
05-009-758	Paging/Wireless	$1,193	$1,084	$0	$0	$0
05-009-760	Notices & Printed Materials	$120	$0	$0	$0	$0
05-009-761	Vehicle/Equip Maint. & Repair	$1,619	$2,471	$3,000	$3,000	$5,000
05-009-762	Sludge Waste Removal	$17,412	$28,161	$18,500	$18,500	$19,500
05-009-765	Engineering Services	$2,212	$0	$2,500	$2,500	$0
05-009-774	Training	$3,415	$2,453	$2,000	$2,000	$3,500
05-009-777	Facility Repairs/Maintenance	$8,345	$14,814	$15,000	$15,000	$15,000
05-009-789	Collection System Maint./Repair	$24,317	$24,326	$35,000	$35,000	$35,000
05-009-790	Sampling	$4,292	$3,614	$4,500	$4,500	$5,400
05-009-799	Miscellaneous Contractual	$44,178	$15,110	$7,500	$7,500	$2,500
05-009-803	General Supplies	$4,865	$5,215	$5,000	$5,000	$5,000
05-009-804	Gas/Oil/Misc	$4,994	$10,810	$7,900	$7,900	$5,500
05-009-807	Printed Material/Publications	$381	$0	$500	$500	$500
05-009-808	Postage & Postal Permit	$7,904	$3,435	$2,500	$2,500	$4,000
05-009-810	Safety Equipment	$2,089	$836	$2,500	$2,500	$1,500
05-009-845	New Equipment	$18,799	$17,893	$34,500	$34,500	$21,000
05-009-811	Maint. Materials/Supplies	$7,714	$11,437	$15,000	$15,000	$18,000
05-009-815	Collection System Materials/Supplies	$0	$0	$0	$0	$0
05-000-903	Transfer to General Fund (Wages)	$25,088	$47,810	$68,969	$68,969	$123,460
05-000-905	Transfer to Employee Benefit	$38,880	$47,535	$54,871	$54,871	$82,522
05-000-865	Capital Improvements	$0	$255	$0	$0	$0
05-000-854	Sewer Line Rehabilitation	$0	$2,156	$100,000	$100,000	$100,000
05-000-901	KDHE Payments	$5,396,921	$882,009	$864,191	$864,191	$864,191
	TOTALS	$5,788,556	$1,314,298	$1,445,259	$1,445,259	$1,550,447

The **Sewer Line Rehabilitation** line item includes $100,000 to repair and replace infrastrucuture. 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 Utility Clerk's wages are allocated to the Sewer Fund. The full time wages included in the budget account for the three full time wastewater operator positions.

BOND & INTEREST FUND

		2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Proposed
Beginning of year balance		$404,894	$659,198	$586,411	$586,411	$631,131
REVENUES						
460	Ad Valorem	$99,066	$69,861	$17,537	$17,537	$17,500
461 & 464	Delinquent Taxes	$7,011	$11,821	$5,000	$5,000	$5,000
465	Neighborhood Revit.	$0	$0	$0	$0	$0
466	(Escape) Tax	-$1	-$2	$0	$0	$0
491	MVT	$17,392	$11,169	$45,529	$45,529	$45,529
493	RVT	$197	$115	$98	$98	$98
496	16/20MVT	$22	$215	$556	$556	$556
470 & 471	Special Assessments	$704,913	$539,311	$527,000	$527,000	$527,000
523	TDD - Sales Tax Revenue	$14,278	$23,276	$16,400	$16,400	$16,400
549	Bond Proceeds	$1,287,762	$2,676	$0	$0	$0
481	BTC Assessments	$0	$75,191	$219,080	$219,080	$219,067
681	Transfer from BTC	$49,983	$0	$0	$0	$0
551	Interest	$2,604	$1,311	$2,500	$2,500	$2,500
	TOTAL REVENUE	$2,183,227	$734,944	$833,700	$833,700	$833,650
	TOTAL AVAILABLE FUNDS	$2,588,121	$1,394,142	$1,420,111	$1,420,111	$1,464,781
EXPENDITURES						
860/862	2004 & 2005 GO / 2013 GO Refi	$533,346	$685,710	$478,305	$478,305	456,800
880	KDOT TRF125 Refi. Payment	$1,250,000	$0	$88,395	$88,395	87,195
876	2012 GO Bonds (BTC & 155th)	$143,777	$120,595	$219,280	$219,280	221,280
985	Neighborhood Revitilization	$1,798	$1,426	$3,000	$3,000	3,000
877	Future Debt Service	$0	$0	$631,131	$0	696,506
	TOTAL EXPENDITURES	$1,928,921	$807,731	$1,420,111	$788,980	$1,464,781
	UNRESERVED CASH BALANCE	$659,200	$586,411	$0	$631,131	$0

MILL LEVY INFORMATION	2014	2015
FUND REQUIREMENTS	$17,537	$17,500
ADD FOR DELINQUENT TAXES	5%	5%
TOTAL AD VALOREM	$18,414	$18,376
RATE OF LEVY IN MILLS	0.375	0.376

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

EMPLOYEE BENEFIT

		2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Proposed
Beginning of year balance		$48,282	$134,954	$175,304	$175,304	$99,600
REVENUES						
460	Ad Valorem	$418,787	$365,549	$354,595	$354,595	353,931
461/464	Delinquent	8,365	6,921	5,500	5,500	5,500
491	MVT	51,595	36,797	8,701	8,701	8,700
493	RVT	586	478	511	511	500
496	16/20MVT		10,016	132	132	100
551	Interest	582	328	615	615	600
675	Transfer From Solid Waste	8,623	16,294	18,569	18,569	20,163
672	Transfer From Sewer	38,800	47,535	54,871	54,871	82,522
	TOTAL REVENUE	527,338	483,918	443,494	443,494	472,016
	TOTAL AVAILABLE FUNDS	$575,620	$618,872	$618,797	$618,798	$571,615
EXPENDITURES						
737	Work Comp	$24,348	$23,993	$26,997	$26,997	$28,509
740	Life and AD&D	$918	$870	$1,064	$844	$1,026
742	Payroll Vendor	$2,017	$0	$0		$0
743	Short Term Disability	$3,374	$3,429	$4,464	$3,400	$4,371
744	Long Term Disability	$2,699	$2,734	$3,561	$2,800	$3,486
746	Social Security	$69,984	$74,507	$88,905	$80,905	$85,496
747	Medicare	$16,338	$17,425	$20,792	$18,645	$19,995
748	KS Unemployment Tax	$6,084	$9,356	$17,207	$13,098	$17,905
749	Employee Vision	$3,897	$3,933	$4,622	$3,944	$4,060
772	EE Medical	$135,695	$134,819	$191,520	$143,495	$147,182
773	EE Deferred Compensation	$61,402	$62,924	$78,759	$85,631	$75,531
778	EE Dental Insurance	$10,618	$11,780	$13,869	$11,751	$12,135
786	KS Police/Fireman	$95,692	$97,798	$117,688	$117,688	$126,172
847	Budget Stabilization	$0	$0	$33,671	$0	$25,000
985	Neighborhood Revitilization	$7,600	$0	$10,000	$10,000	$10,000
	TOTAL EXPENDITURES	$440,666	$443,568	$613,119	$519,197	$560,869
	UNRESERVED CASH BALANCE	$134,954	$175,304	$5,679	$99,600	$10,747

MILL LEVY INFORMATION	**2014**	**2015**
FUND REQUIREMENTS	$354,595	$353,931
ADD FOR DELINQUENT TAXES	5%	5%
TOTAL AD VALOREM	$372,313	$371,627
RATE OF LEVY IN MILLS	7.616	7.616

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 HR Dept in the General Fund.

CONSOLIDATED HIGHWAY FUND

ACCOUNT: 10-000

		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
Beginning of year balance		$2,020,285	$1,946,611	$1,718,307	$1,718,307	$1,269,177
REVENUES						
458	State of Kansas Gas Tax	$120,543	$119,471	$122,230	$122,230	$120,000
494	County Transfer Gas Tax	$13,979	$14,050	$14,640	$14,640	$13,000
647	Excise/Impact Fees	$56,279	$157,878	$60,000	$60,000	$80,000
452/456	Local Sales and Use Tax	$320,389	$338,323	$260,000	$260,000	$330,000
673	Transfer from General Fund	$0	$0	$0	$0	$0
551	Interest on Idle Funds	$7,065	$3,032	$4,000	$4,000	$4,000
	TOTAL REVENUE	$518,255	$632,754	$460,870	$460,870	$547,000
	TOTAL AVAILABLE FUNDS	$2,538,540	$2,579,365	$2,179,177	$2,179,177	$1,816,177
849	Street Improvement Project - PMP	$378,708	$781,643	$325,000	$325,000	$355,000
846	CIP Projects	$0	$0	$0	$0	$300,000
765	Contractual Services	$0	$0	$0	$0	$0
771	Street Repairs & Maintenance	$164,974	$30,271	$505,000	$505,000	$125,000
799	Misc. Contractual Services	$133	$11,021	$10,000	$10,000	$10,000
811	Maintenance Materials/Supplies	$48,114	$38,123	$70,000	$70,000	$70,000
	TOTAL EXPENDITURES	$591,929	$861,058	$910,000	$910,000	$860,000
	UNRESERVED CASH BALANCE	$1,946,611	$1,718,307	$1,269,177	$1,269,177	$956,177

The Consolidated Highway Fund is used for street maintenance and repair, the pavement management plan, as well as the purchase of roadsalt and sand. The **Street Repairs & Maintenance** line item will allow for the continuation of the Pavement Management Program. 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 unforseen 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

		2012 Actual	2013 Actual	2014 Proposed	2014 Estimated	2015 Proposed
Beginning of year balance		$121,308	$109,765	$121,623	$121,623	$61,948
REVENUES						
451	Local Liquor Tax	$8,482	$9,462	$8,000	$8,000	$8,000
459	Parkland Fee	$7,200	$18,800	$5,000	$5,000	$8,000
551	Interest on Investments	$391	$177	$325	$325	$300
511	Miscellaneous	$0	$0	$0	$0	$0
	TOTAL REVENUE	$16,073	$28,439	$13,325	$13,325	$16,300
	TOTAL AVAILABLE FUNDS	$137,381	$138,204	$134,948	$134,948	$78,248
EXPENDITURES						
792	Park Maintenance & Repair	$3,729	$0	$10,000	$10,000	$10,000
738	Field of Dreams	$23,887	$11,576	$8,000	$8,000	$8,000
850	Capital Outlay	$0	$5,005	$55,000	$55,000	$55,000
	TOTAL EXPENDITURES	$27,616	$16,581	$73,000	$73,000	$73,000
	UNRESERVED CASH BALANCE	$109,765	$121,623	$61,948	$61,948	$5,248

This Fund is used to account for parks and recreation expenditures funded from the State liquor tax and City Parkland fees. These monies may only be used for park and recreation improvements and maintenance. The **Field of Dreams** line items includes: concession stand repairs. The **Capital Outlay** line item includes $55,000 for potential improvements at City Park.

CAPITAL IMPROVEMENT FUND

ACCOUNT: 12-000

		2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Proposed
Beginning of year balance		$1,343,996	$1,424,266	$1,507,879	$1,507,879	$1,239,629
REVENUE						
673	Transfer From General Fund	$0	$0	$0	$0	$0
452/456	Local Sales/Use Tax	$75,699	$81,408	$72,500	$72,500	$82,000
551	Interest on Idle Funds	$4,571	$2,205	$4,250	$4,250	$2,000
	TOTAL REVENUE	$80,270	$83,613	$76,750	$76,750	$84,000
	TOTAL AVAILABLE FUNDS	$1,424,266	$1,507,879	$1,584,629	$1,584,629	$1,323,629
EXPENDITURES						
12-000-850	Capital Outlay	$0	$0	$20,000	$345,000	$20,000
	TOTALS	$0	$0	$20,000	$345,000	$20,000
	UNRESERVED CASH BALANCE	$1,424,266	$1,507,879	$1,564,629	$1,239,629	$1,303,629

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

CEDAR LAKE MAINTENANCE FUND

ACCOUNT: 07-001

		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
Beginning of year balance		$10,320	$3,713	$13,627	$13,627	$13,682
REVENUES						
454	Assessed Fees	$31,000	$40,000	$40,000	$40,000	$40,000
551	Interest on Idle Funds	$55	$16	$55	$55	$55
	TOTAL REVENUE	$31,055	$40,016	$40,055	$40,055	$40,055
	TOTAL AVAILABLE FUNDS	$41,375	$43,729	$53,682	$53,682	$53,737
EXPENDITURES						
07-000-799	Miscellaneous Contractual	$37,662	$30,102	$40,000	$40,000	$40,000
	TOTAL EXPENDITURES	$37,662	$30,102	$40,000	$40,000	$40,000
	UNRESERVED CASH BALANCE	$3,713	$13,627	$13,682	$13,682	$13,737

The Sewer District #7 Maintenance Fund is to be used for expenses related to ongoing sewer operations in the Cedar Lake Estates sewer district.

SEWER DISTRICT #3 MAINTENANCE FUND

ACCOUNT: 21-001

		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
Beginning of year balance		$9,400	$19,683	$22,788	$22,938	$22,938
REVENUES						
454	Assessed Fees	$37,048	$33,000	$33,000	$33,000	$33,000
551	Interest on Idle Funds	$69	$28	$150	$150	$150
	TOTAL REVENUE	$37,117	$33,028	$33,150	$33,150	$33,150
	TOTAL AVAILABLE FUNDS	$46,517	$52,711	$55,938	$56,088	$56,088
EXPENDITURES						
21-000-799	Miscellaneous Contractual	$26,836	$29,923	$33,000	$33,000	$33,000
	TOTAL EXPENDITURES	$26,836	$29,923	$33,000	$33,000	$33,000
	UNRESERVED CASH BALANCE	$19,681	$22,788	$22,938	$23,088	$23,088

The Sewer District #3 Maintenance Fund is to be used for expenses related to maintence in the sewer district of Glenwood Ridge.

MUNICIPAL EQUIP RESERVE FUND (MERF)

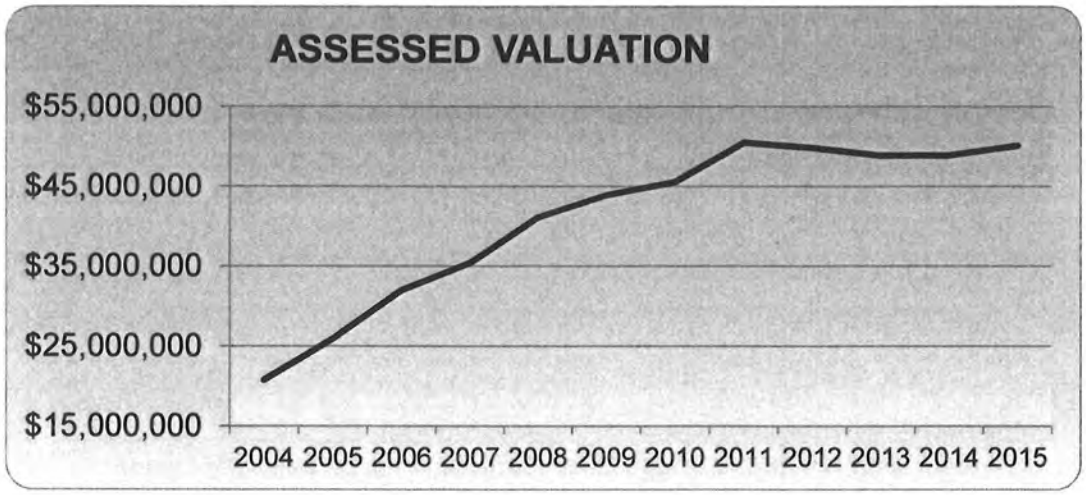
ACCOUNT: 11-000

		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
Beginning of year balance		$321,272	$341,722	$312,730	$312,730	$242,207
REVENUES						
673	Transfer from General Fund	$69,518	$ 84,901	$91,177	$91,177	$91,200
672	Transfer from Sewer Fund	$0	$0	$0	$0	$0
551	Interest on Investments	$1,019	$373	$0	$0	$0
	TOTAL REVENUE	$70,537	$85,274	$91,177	$91,177	$91,200
	TOTAL AVAILABLE FUNDS	$391,809	$426,996	$403,907	$403,907	$333,407
EXPENDITURES						
850/870	Capital Outlay	$50,087	$114,266	$161,700	$161,700	$173,000
	TOTAL EXPENDITURES	$50,087	$114,266	$161,700	$161,700	$173,000
	UNRESERVED CASH BALANCE	$341,722	$312,730	$242,207	$242,207	$160,407

Kansas statutes provide that any Governing Body of any city may provide, by adoption of an Ordinance, for a Municipal Equipment Reserve Fund to finance the acquisition of equipment. Moneys may be budgeted and transferred to such fund from any source which may be lawfully utilized for such purposes, including equipment use charges on the various departments and agencies of the City to finance new and replacement equipment. Equipment includes machinery, vehicles and any other equipment or property including, but not limited to, computer hardware and software, which the city is authorized to purchase for municipal purposes. Transfers to this Fund are calculated based on the Fleet Replacement Schedule with each Fund covering its own projected depreciation. By following the transfer schedule the City should be able to avoid significant single year budget increases. Expenditures from this Fund do not require budgeting as it is a Reserve Fund. The proposed 2015 MERF expenditures includes the annual lease payments for the Police Department's radio system as well as the purchase of three patrol cruisers. The 2015, MERF also includes the replacement of a 2000 Ford 4x4 pickup/plow.

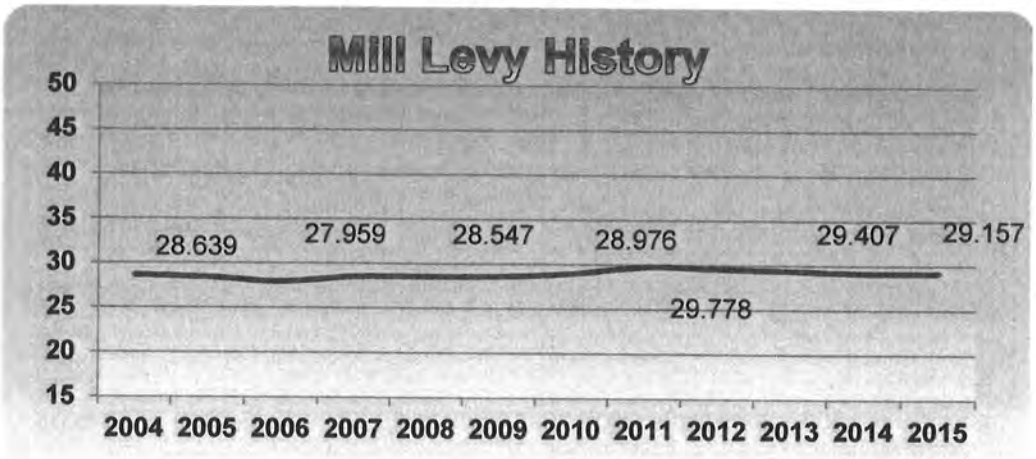
CITY OF BASEHOR
ASSESSED VALUATION

	Budget 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
	2013	$48,877,985
	2014	$48,885,631
Estimated	2015	$50,107,772



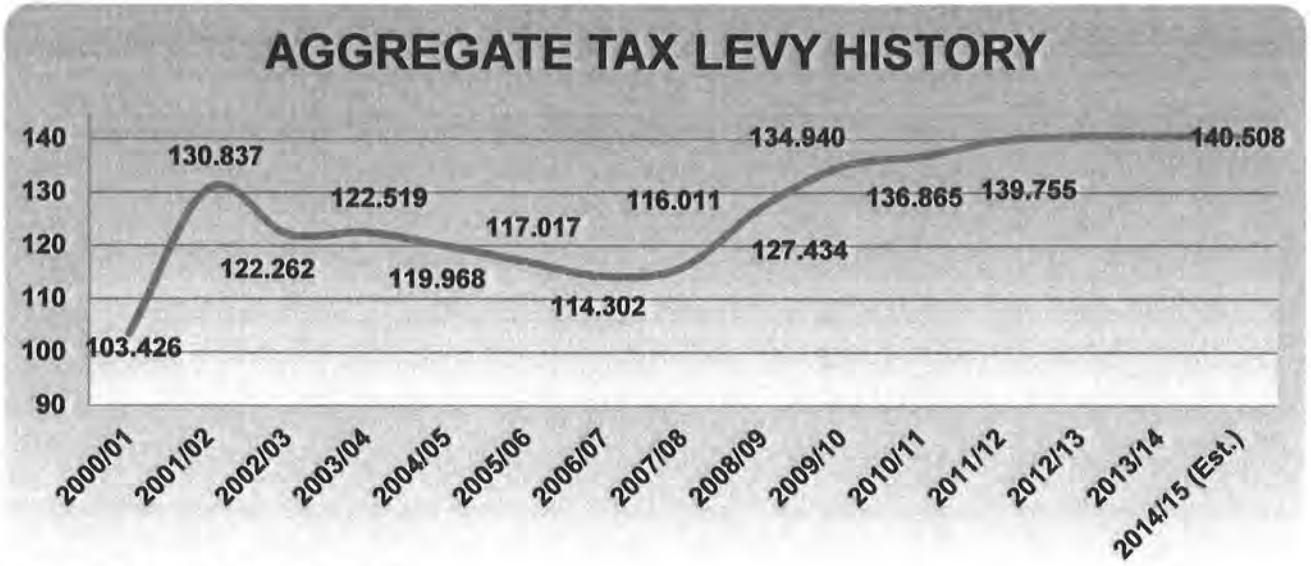
CITY OF BASEHOR
MILL LEVY HISTORY

	Budget Year	Total	General	Debt Service	Employee Benefit
	2004	28.639	28.490	0.149	0
	2005	28.437	28.289	0.148	0
	2006	27.959	27.959	0.000	0
	2007	28.536	28.536	0.000	0
	2008	28.547	25.340	3.207	0
	2009	28.621	27.953	0.668	0
	2010	28.976	28.640	0.336	0
	2011	29.778	17.440	3.100	9.238
	2012	29.596	18.974	2.032	8.590
	2013	29.407	20.320	1.458	7.629
	2014	29.157	21.165	0.376	7.616
Preliminary	2015	29.157	21.165	0.376	7.616



AGGREGATE TAX LEVY HISTORY

Year Tax/Budget	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	66.148	1.5	6.985	140.554
2013/14	29.157	36.570	61.505	1.5	11.776	140.508
2014/15 (Est.)	29.157	36.570	61.505	1.5	11.776	140.508



**Source: Leavenworth County Clerk*

	2015	2014	2013	2012	2011	2010
Home Value	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000
Appraised Valuation	$23,000	$23,000	$23,000	$23,000	$23,000	$23,000
Tax per mill	$23	$23	$23	$23	$23	$23
City Mill Levy	29.157	29.157	29.407	29.596	29.778	28.64
City Tax	$671	$671	$676.36	$680.71	$684.89	$658.72

Fleet Replacement Schedule

Pickup	1.53%			Loade	2%	Mower	3%	2014		2015	
Purchase Year	Make & Model	Comment	CPI	Pay Out	Exp Life	Replace Year	Actual Purchase Cost	2014 Purchase	2014 Transfer	2015 Purchase	2015 Transfer
2007	Ford Crown Vic (**replacing with SUV PI**)	Lt. vehicle	2.00%	8	8	2015	$26,695	$0	$5,412	$43,297	$5,795
2008	Ford Ranger	Animal Control vehicle	2.00%	10	12	2020	$19,462	$0	$4,183	$0	$4,183
2009	Ford Crown Vic (**replacing with Taurus PI**)	Patrol vehicle	2.00%	5	6	2015	$23,869	$0	$0	$43,297	$9,006
2009	Ford Crown Vic (**replacing with Taurus PI**)	Patrol vehicle	2.00%	5	6	2015	$23,869	$0	$0	$43,297	$9,006
2011	Chevy Impala	Patrol vehicle	2.00%	7	7	2018	$19,864	$0	$6,564	$0	$6,564
2013	Ford Taurus Police Interceptor	Chief of Police vehicle	2.00%	10	10	2023	$23,869	$0	$5,073	$0	$5,073
2013	Ford Taurus Police Interceptor	Patrol vehicle	2.00%	5	5	2018	$23,869	$0	$9,189	$0	$9,189
2013	Ford Taurus Police Interceptor	Patrol vehicle	2.00%	5	5	2018	$23,869	$0	$9,189	$0	$9,189
2014	Ford Taurus Police Interceptor	Patrol vehicle	2.00%	5	5	2019	$23,869	$0	$9,373	$0	$9,373
2014	Ford Taurus Police Interceptor	Patrol vehicle	2.00%	5	5	2019	$23,869	$0	$9,373	$0	$9,373
2014	Ford SUV Police Interceptor	Patrol vehicle	2.00%	5	5	2019	$23,869	$0	$9,373	$0	$9,373
									$0.00 **$67,730.67**		**$129,891.86** **$86,124.65**
2003	Ford Ranger/replace with F-150	Building Inspectors Truck	2.00%	10	15	2018	$19,462	$0	$0	$0	$0
2011	Ford F-150 1/2 ton	Planning/engineer vehicle	2.00%	10	10	2021	$18,500	$0	$3,047	$0	$3,047
									$0.00 **$3,047.49**		**$0.00** **$3,047.49**
2001	Ford F-350 4X4 Utility Service Box		2.00%	10	15	2016	$28,913	$0	$0	$0	$0
									$0.00 **$0.00**		**$0.00** **$0.00**
2006	John Deere Zee Track 997		2.00%	15	15	2021	$18,000	$0	$1,463	$0	$1,463
									$0.00 **$1,462.79**		**$0.00** **$1,462.79**
1995	Mower Trailor 5,000 GVW		2.00%	10	30	2025	$29,000	$0	$0	$0	$0
1996	Case Uni-loader 1845 C		2.00%	15	20	2016	$36,000	$0	$0	$0	$0
1999	Ready Built Trailor 17,000 GVW		2.00%	10	30	2029	$29,000	$0	$0	$0	$0
1999	Ford F-350 4X4 Dump/plow & spreader		2.00%	10	15	2014	$28,913	$44,571	$4,865	$0	$4,865
2000	Ford F-250 4X4 pickup/plow		2.00%	10	15	2015	$25,843	$0	$0	$41,932	$3,485
2003	John Deere 6320 Tractor		2.00%	30	30	2033	$70,000	$0	$3,607	$0	$3,607
2003	Tri Wing Mower Deck 15 Ft		2.00%	15	15	2018	$11,000	$0	$842	$0	$842
2003	Kenworth T-300 Dump/plow & spreader		2.00%	20	20	2023	$58,000	$0	$5,073	$0	$5,073
2008	Ford F-450 Dump/plow & spreader		2.00%	10	15	2023	$36,803	$0	$6,341	$0	$6,341
2011	Tack Cart with Heat Box		2.00%	20	20	2031	$31,700	$0	$2,355	$0	$2,355
2013	Kubota FTV900 Utility Vehicle		2.00%	15	15	2028	$12,250	$0	$1,144	$0	$1,144
									$44,570.74 **$24,227.20**		**$41,932.00** **$27,712.35**
									$44,570.74 **$96,468.15**		**$171,823.86** **$118,347.28**