

# Agenda

## Basehor City Council

### Work Session

December 6, 2010 7:00 p.m.

Basehor City Hall



1. Sewer Rate Increase
2. Sewer Connection Fees
3. External Audit Services - Auditor Contract
4. Solid Waste Collection Services Contract
5. Resolution for Pride showing Governing Body support
6. Probation Services Agreement
7. Mayor Hill - Glenwood Ridge
8. Executive Session (if needed)





# The City of Basehor

**Date:** November 30, 2010

**To:** Basehor City Council

**From:** Mark Loughry, City Administrator  
Corey Swisher, City Clerk

**Re:** Sewer Rate Increase

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## **Background:**

Total budgeted expenditures in the Sewer Fund were required to be raised in 2011 due to an increase in debt service obligations. Without a very significant and improbable increase in new sewer customers over the next several years annual sewer rate increases will be required to keep the sewer fund solvent.

It should also be noted that increased household appliance efficiency and conservation efforts have led to a decrease in the average monthly residential sewer bill. When adjusted for inflation the average monthly residential sewer bill is 13% less today than it was in 2005.

In addition to increased debt obligations staff has concerns that many municipalities are occasionally caught off guard because their sewer fund balance is inadequate to address an emergency of only a few thousand dollars. To avoid the potential necessity of issuing emergency warrants or a General Fund transfer due to unforeseen events, staff is recommending a ten percent reserve be included in the sewer fund. Staff has been working closely with the KDHE to finalize a debt amortization schedule for the financing used to construct the new waste water treatment facility. Estimates released in the November packet have subsequently been updated.

## **Options:**

1. Delay taking action and readdress the matter in 2011. It is important to note that sewer rate usage fees will be required to be raised in 2012 to maintain the Sewer Fund's solvency. Due to the availability of an anticipated \$769,000 unreserved cash balance in 2011 the 2012 increase will need to be substantial (approximately 50%). Any action taken in 2011 will significantly reduce the 2012 increase.
2. Raise the 2011 per customer monthly sewer fee and establish ongoing rate increases.

## **Other Considerations:**

1. Is Council committed to annual capital improvements to the City's waste water infrastructure and if so to what extent?
2. Is Council committed to maintaining a 10% reserve balance?

3. Delaying necessary rate increases even a year creates higher utility bills for residents in the long term.

**Council Preference:**

Staff is committed to both the continued capital maintenance of the City's waste water infrastructure as well as the maintenance of adequate reserves. The City is currently not positioned to maintain either. The current fee structure is inadequate and requires an upward adjustment. Staff is asking Council to establish a preference on whether to schedule the minimum sewer rate necessary to maintain solvency for 2011 or a percentage rate higher than that. The current minimum monthly sewer rate of \$10.20 is proposed to be 1.5x the base rate per 1,000 gallons.

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LOWENTHAL SINGLETON WEBB & WILSON  
P R O F E S S I O N A L   A S S O C I A T I O N

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CERTIFIED PUBLIC ACCOUNTANTS

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Members of American Institute  
and Kansas Society of  
Certified Public Accountants

Mayor and City Council  
City of Basehor

We have compiled the accompanying special purpose KDHE financial capability spreadsheet for City of Basehor for the years ending December 31, 2005 through 2020 in the accompanying prescribed forms in accordance with attestation standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form of a forecast, information that is the representation of the management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecast and, accordingly, do not express an opinion or any other form of assurance on the accompanying statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

This forecast was prepared for the purpose of complying with KDHE requirements and was not intended to be a presentation in conformity with generally accepted accounting principles.

Management has elected to omit the summary of significant accounting policies required by the guidelines for presentation of a forecast established by the American Institute of Certified Public Accountants. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about the forecast period. Accordingly, this forecast is not designed for those who are not informed about such matters.

The historical financial statements for the years ended December 31, 2000 through 2004 and our report thereon are set forth elsewhere in this document.

We have compiled the historical statement portion of the KDHE financial capability spreadsheet for the years ended December 31, 2000 through 2004 included in the accompanying prescribed format of City of Basehor in accordance with statements on standards for accounting and review services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form of financial statements, information that is the representation of management of City of Basehor. We have not audited or reviewed the historical financial statements for the years ended December 31, 2000 through 2004 included in the accompanying prescribed forms and, accordingly, do not express an opinion or any other form of assurance on them.

The accompanying prescribed forms were prepared for the purpose of complying with KDHE requirements and are not intended to be a presentation in conformity with generally accepted accounting principles.

Management has elected to omit all the disclosures usually required by the guidelines established by the State of Kansas prescribed basis of accounting. If the omitted disclosures were included, they might influence the user's conclusion about the historical period. Accordingly, this presentation is not designed for those who are not informed about such matters.

The forecast financial statements for the years ending December 31, 2005 through 2020 and our report thereon are set forth elsewhere in this document.

*Sowenthal, Singleton, Webb & Wilson*

Professional Association

January 23, 2006





User Charge Study  
For  
City of Basehor, Kansas

August, 2006

KC05-0740.0100



***LARKIN GROUP***<sub>INC.</sub>

9200 Ward Parkway, Suite 400

Kansas City, Missouri 64114

Phone: 816-361-0440

Fax: 816-361-0045

## AGENDA ITEM INFORMATION FORM

**Agenda Item:** Consider a proposal from Larkin Group to conduct a financial review of the wastewater utility revenues as required by the Kansas Department of Health and Environment.

**Department:** Public Works

**Background/Description of Item:**

The Kansas Department of Health and Environment, Municipal Programs Section, made a requirement for the City of Basehor to conduct a financial review of the wastewater utility to verify that utility revenues will be adequate through the entire repayment period to make payments on the outstanding balance on the loan for the wastewater treatment facility. They also stated the financial review was necessary to develop a financing plan for the upcoming expansion of the wastewater treatment facilities if necessary.

A letter dated August 11, 2005 from KDHE gave the city until January 31, 2006 to submit the review. A subsequent letter from KDHE dated January 3, 2006 directed the city to prepare and submit the plan no later than June 1, 2006.

Larkin Group completed a Wastewater Treatment Plant Capacity Study on November 28, 2005. Larkin submitted a proposal dated May 8, 2006, to complete the financial review for an amount not to exceed \$4,500.

The study will require approximately 60 days or less to complete.

The City of Basehor is faced with a need for expansion of the existing sewer plant and a need to possibly build another plant in the Wolf Creek basin to accommodate growth. The financial review will comply with KDHE requirements and provide additional information on existing rate structures to help make decisions on expansion.

**Funding Source:** Sewer Dept 05-009-765 Engineering Services - 2006 budget \$18,000, YTD expenses of \$8,371

**Recommendation:** Approve a work authorization with Larkin Group to conduct a User Charge and Connection Fee Evaluation to meet KDHE requirements for a financial review to develop a financing plan for the expansion of the wastewater treatment facilities in the amount not to exceed \$4,500.

Prepared by:  
Council Date:

Carl E. Slaugh, City Administrator  
June 5, 2006



**CONSULTING ENGINEERS**

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Kansas City, Missouri 64114  
Phone 816-361-0440  
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August 23, 2006

Honorable Mayor and City Council  
City of Basehor  
2620 N. 155<sup>th</sup> Street  
Basehor, Kansas 66007

**Re: Sewer User Charge Study**

Dear Mayor and City Council,

The Larkin Group, Inc. is pleased to transmit fifteen (15) copies of the final Sewer User Charge Study for the City of Basehor. We have included the historical information provided by the City in the appendix. We will submit this report to KDHE upon City approval.

Larkin Group, Inc. has developed a method for tracking the progress on revenues and expense. The spreadsheets developed can be utilized by the city to make future reports to KDHE and to test the potential impact of future trends.

The City should proceed with an expansion of treatment plant capacity. An additional treatment plant will be needed in the next several years. The treatment plant design process should begin next few years. Other alternatives being considered in the Master Plan include a regional project.

This study develops suggested user charge rate increases necessary to fund projects of \$4.0 million and \$6.0 million. The present practice of annual rate increases should be continued.

We are available to help Basehor meet its present and future wastewater collection and treatment needs.

Very Truly Yours,

A handwritten signature in black ink, appearing to read "M. Clark Thompson".

M. Clark Thompson, P.E.  
President

MCT/ska  
Enclosure

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**USER CHARGE STUDY**

## PURPOSE

The purpose of this report is to provide the City with information and the financial planning needed to take Basehor into the future. The requirements of KDHE, as well as the loan repayment agreement most recent repayment schedule presented in the Third Amendment Effective June 2, 2004, must be met. An additional loan is needed to allow the City to expand services.

## BACKGROUND

The City of Basehor hired Larkin Group, Inc. to conduct an evaluation of the sewer user charges and connection fees. Background information included the following:

1. "Wastewater Treatment Plant Capacity Study" dated November 2005
2. City of Basehor, Kansas – Financial Capability Worksheet (Lowenrhal, Singleton Webb & Wilson )
3. Historical Expense Projections
4. General Ledger Report Building Permits 2003-2005
5. General Ledger Report Sewer Connection Fees 2003-2005
6. Building Permit 2005 Audit Report
7. Fund 05 – Sewer Fund Totals
8. Fund 06 – Sewer Capital Improvement Fund Totals
9. Connections Fees and Building Permits 2006 through June.
10. Ordinance No. 388 – May 20, 2002
11. Ordinance No. 444 – May 24, 2004
12. Ordinance No. 320 – April 20, 1998
13. Ordinance No. 162 – 1982

The Wastewater Treatment Plant Capacity Study determined that capital improvements are needed. A Wolf Creek Interceptor sewer or additional treatment capacity will be needed in the next few years.

The rate evaluation is based on a projected Capital Improvement need of \$4.0 to \$6.0 million for either a Wastewater Treatment Plant Expansion or regional project.

The rate schedule and management tools needed by the City are developed in this study. The City will have the tools needed for tracking progress and provide periodic updates to KDHE on future bonds.

USER CHARGE STUDY

The following table, Table No. 1, was developed from the financial capability worksheet prepared by Lowenrhal, Singleton, Webb and Wilson.

**Table No. 1**

City of Basehor, Kansas - Financial Capability Worksheet (Lowenrhal, Singleton Webb & Wilson)

Year	Users	User Fee	New Users	Connection Fee	District Reimb	Operating Revenue	Operat. Maint	Loan Payment	Total Expenses	Cash Balance
1999										\$ 536,794
2000	750	\$ 25.00	50	\$ 1,200		\$ 254,022	82768	180000	262768	\$ 528,048
2001	807	\$ 24.30	57	\$ 1,300		\$ 309,421	151386	360000	511386	\$ 326,083
2002	831	\$ 31.44	24	\$ 1,400		\$ 347,120	179011	265000	444011	\$ 229,192
2003	915	\$ 32.39	84	\$ 1,500		\$ 481,642	176890	262000	438890	\$ 271,944
2004	1037	\$ 35.86	122	\$ 1,600		\$ 641,442	375255	412000	787255	\$ 126,131
2005	1226	\$ 36.28	189	\$ 2,100		\$ 930,651	325759	450000	775759	\$ 281,023
2006	1356	\$ 37.46	130	\$ 2,350	100489	\$ 1,015,538	338789	488000	826789	\$ 469,772
2007	1406	\$ 38.67	50	\$ 2,600	100489	\$ 882,929	352341	488000	840341	\$ 512,361
2008	1456	\$ 39.82	50	\$ 2,850	100489	\$ 938,724	366435	488000	854435	\$ 596,650
2009	1506	\$ 40.91	50	\$ 3,100	100489	\$ 994,815	381092	488000	869092	\$ 722,372
2010	1556	\$ 42.04	50	\$ 3,350	100489	\$ 1,052,960	396336	527000	923336	\$ 851,996
2011	1608	\$ 43.19	50	\$ 3,500	100489	\$ 1,107,847	412189	568000	978189	\$ 981,654
2012	1658	\$ 44.38	50	\$ 3,500	100489	\$ 1,157,408	428677	566000	994677	\$ 1,144,385
2013	1706	\$ 45.60	50	\$ 3,500	100489	\$ 1,209,012	445824	566000	1011824	\$ 1,341,573
2014	1756	\$ 46.86	50	\$ 3,500	100489	\$ 1,262,923	463657	566000	1029657	\$ 1,574,839
2015	1806	\$ 48.14	50	\$ 3,500	100489	\$ 1,318,779	482203	672565	1154768	\$ 1,738,850
2016	1856	\$ 49.47	50	\$ 3,500	100489	\$ 1,377,265	501491	779130	1280621	\$ 1,835,514
2017	1906	\$ 50.83	50	\$ 3,500	100489	\$ 1,438,073	521551	779130	1300681	\$ 1,972,906
2018	1956	\$ 52.23	50	\$ 3,500	100489	\$ 1,501,432	542413	779130	1321543	\$ 2,152,794
2019	2008	\$ 53.66	50	\$ 3,500	100489	\$ 1,567,193	564109	779130	1343239	\$ 2,376,748
2020	2058	\$ 55.14	50	\$ 3,500	100489	\$ 1,635,903	586674	389565	976239	\$ 3,036,412

This worksheet projects operation and maintenance increases at 4% per year, with user charge rates increasing at about 2.75% per year. New users are projected at 50 per year through 2020. The connection fees are scheduled to increase each year until they reach \$3500 per connection. The cash balance available for additional payments is projected to increase from \$469,772 in 2006 to about \$3 million in 2020 as long as the rate increases occur and other assumptions remain valid.

The loan payment numbers and the assumptions used in the development are accepted and used as a basis for additional evaluation. This information was submitted to KDHE in late 2005.

It is important that the City of Basehor follow the user charge rate and connection fee increases used in this worksheet. The cost per 1000 gallons is schedule to be \$6.99 in 2006, ~~\$7.20~~ in 2007, \$7.44 in 2008, \$7.66 in 2009 and \$7.87 in 2010 to meet projected expenses and the existing bond payments. An annual increase in rates was included through 2020.

*Current rate \$7.24*

in 2008 \$7.44/1000 gal

per household \$35.82/mth

= 5362 gal/mth - 100

@ 100 gpcd and 2.1 m = 178 pyth

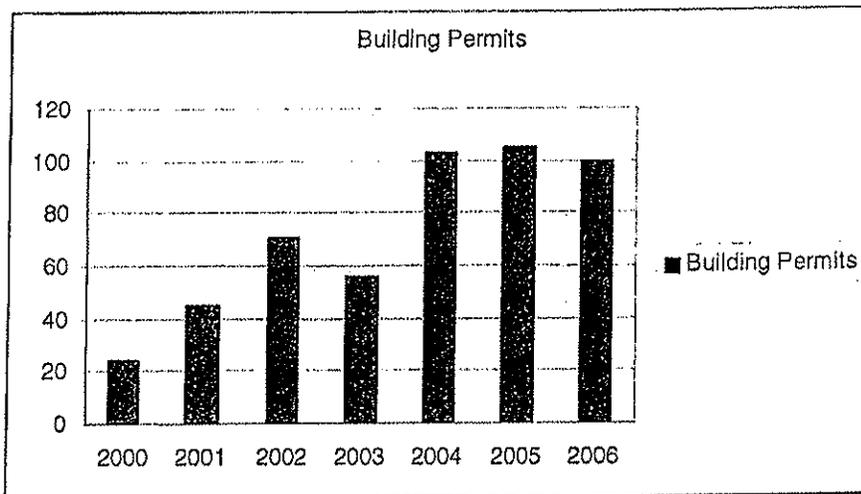


## USER CHARGE STUDY

**BUILDING PERMITS**

The historical building permit logs from 2001 through the first 6 months of 2006 were reviewed and are summarized in Table No.2 following. The 2006 figures are projected.

Table No.2 Building Permits City of Basehor							
	2000	2001	2002	2003	2004	2005	Projected 2006
Total	24	45	71	56	103	105	100
Single Family	24	32	71	56	88	102	92
Multi-Family	0	13	0	0	15	3	8



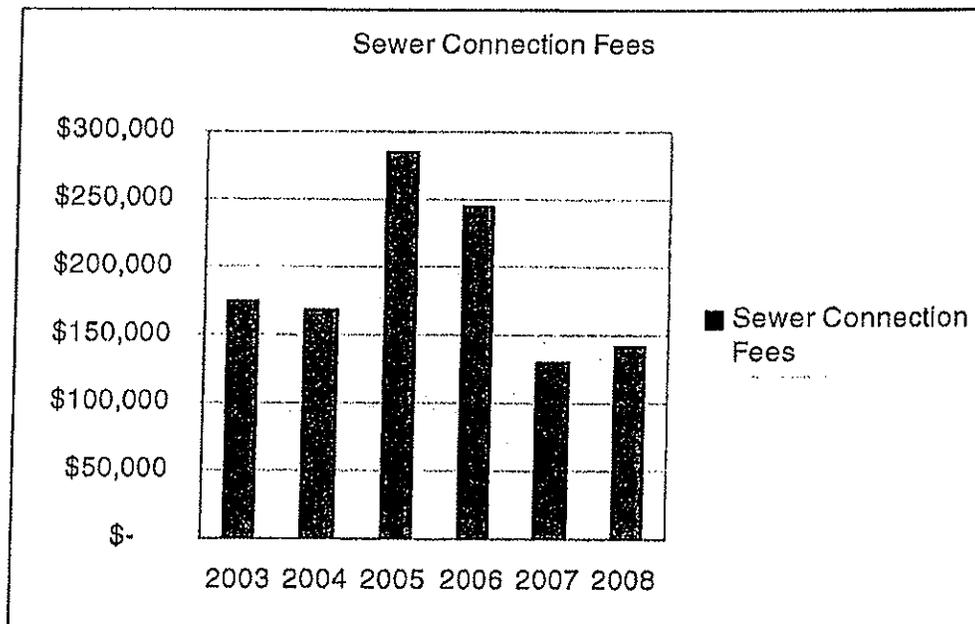
Building permits have been at approximately 100 for the last two years and are projected to total about 100 in 2006. In order to be conservative, revenues will be projected using approximately 50 permits going forward. The impact of fuel prices and other factors could change current development trends.

USER CHARGE STUDY

## SEWER CONNECTION FEES

The sewer connection fees were \$1,400 in 2003, \$1,500 in 2004, \$2,100 in 2005 and \$2,450 in 2006. The revenue generated in 2003 was about \$174,000, 2004 was about \$167,900, and 2005 was about \$285,550. Table No.3 following shows the number of future connections and expected connection fees.

Table No.3 Sewer Connection Revenue City of Basehor						
	2003	2004	2005	Projected 2006	Projected 2007	Projected 2008
Total	\$174,900	\$167,900	\$285,550	\$245,000	\$130,000	\$142,500
Connections				100	50	50

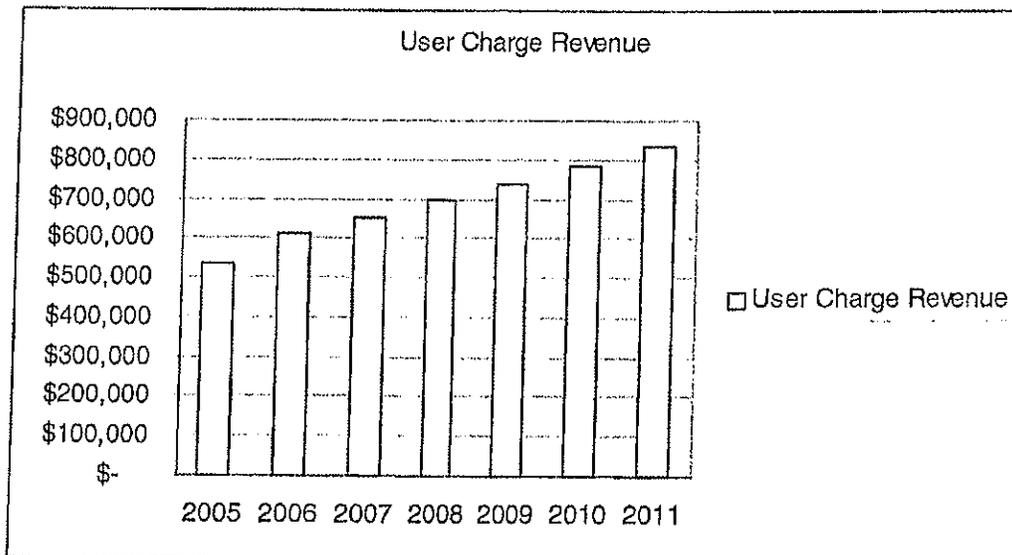


USER CHARGE STUDY

## SEWER USER CHARGE REVENUES

Sewer User Charge Revenues are projected in Table No.4. The graph following Table No.4 shows expected user charge revenues from 2005 to 2011. This information is based on annual rate increases and growth of at least 50 customers per year.

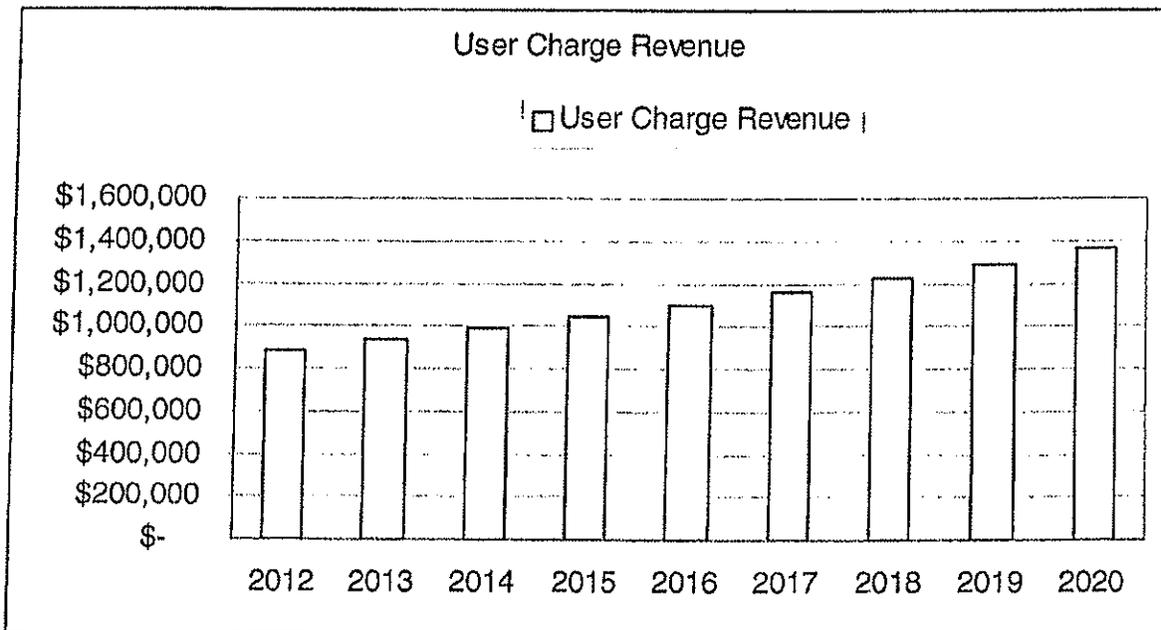
Table No.4 User Charge Revenue						
City of Basehor 2005-2011						
2005	2006	2007	2008	2009	2010	2011
\$533,457	\$609,549	\$652,440	\$ 695,735	\$ 739,326	\$ 784,971	\$ 832,358
\$ 36.26	\$ 37.46	\$ 38.67	\$ 39.82	\$ 40.91	\$ 42.04	\$ 43.19
1226	1356	1406	1456	1506	1556	1606



USER CHARGE STUDY

Table No. 5 shows projected user charge revenues from 2012 to 2020. This information is shown graphically following the table. All charts are based on the fact that rates are increased each year to keep up with inflation.

Table No.5 User Charge Revenue									
City of Basehor 2012-2020									
	2012	2013	2014	2015	2016	2017	2018	2019	2020
User Charge Revenue	\$881,919	\$933,523	\$987,434	\$1,043,290	\$1,101,796	\$1,162,584	\$1,225,943	\$1,291,704	\$1,360,414
Monthly Charge	\$ 44.38	\$ 45.60	\$ 46.86	\$ 48.14	\$ 49.47	\$ 50.83	\$ 52.23	\$ 53.66	\$ 55.14
Customers	1656	1706	1756	1806	1856	1906	1956	2006	2056

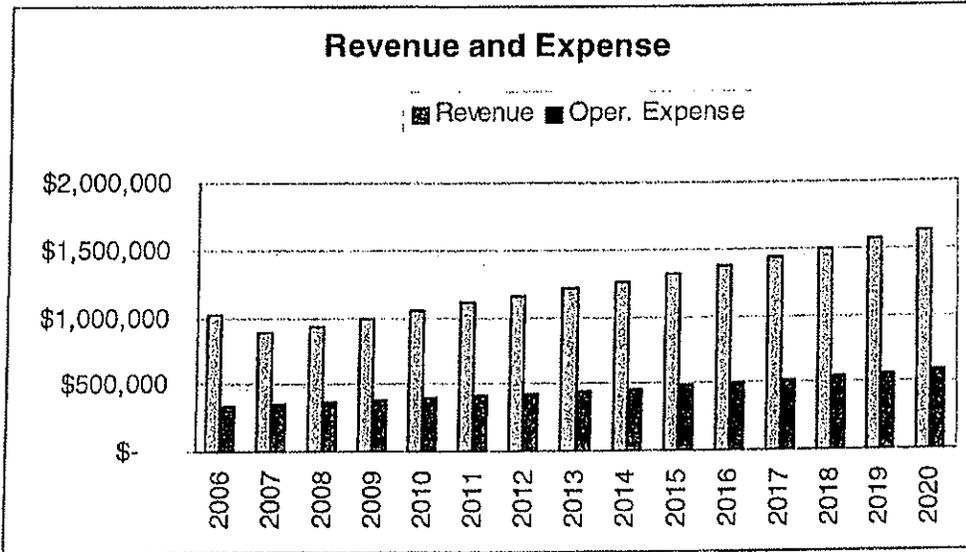


Total revenue includes District Reimbursement beginning in 2006 at \$100,469 and continuing through 2020. The existing (2006) rates are \$6.99 per 1000 gallons usage based on winter average water usage.

USER CHARGE STUDY

## REVENUE AND OPERATING EXPENSES

The following graph shows projected revenue and expense. The net revenue is available for bond payments and reserve funds. Table No.1 is the source of information presented in this graph.



**Table No.6**

City of Basehor, Kansas - Net Revenue Projections (source -Lowenthal, Singleton Webb & Wilson)

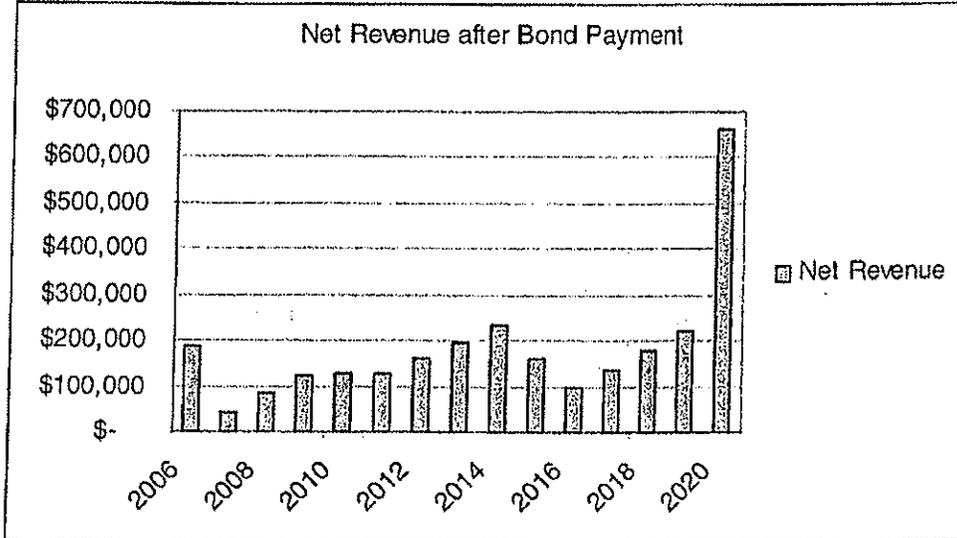
Year	Users	User Fee	New Users	Operating Revenue	Operat. Maint	Loan Payment	Total Expenses	Net Revenues after Bonds	Bond Coverage
1999								\$ 536,794	
2000	750	\$ 25.00	50	\$ 254,022	82768	180000	262768	\$ (8,746)	
2001	807	\$ 24.30	57	\$ 309,421	151386	360000	511386	\$ (201,965)	
2002	831	\$ 31.44	24	\$ 347,120	179011	265000	444011	\$ (96,891)	
2003	915	\$ 32.39	84	\$ 481,842	176890	262000	438890	\$ 42,752	
2004	1037	\$ 35.86	122	\$ 641,442	375255	412000	787255	\$ (145,813)	
2005	1226	\$ 36.28	189	\$ 930,651	325759	450000	775759	\$ 154,892	1.34
2006	1356	\$ 37.46	130	\$ 1,015,538	338789	488000	826789	\$ 188,749	1.39
2007	1406	\$ 38.67	50	\$ 882,929	352341	488000	840341	\$ 42,588	1.09
2008	1456	\$ 39.82	50	\$ 938,724	366435	488000	854435	\$ 84,289	1.17
2009	1506	\$ 40.91	50	\$ 994,815	381092	488000	869092	\$ 125,723	1.26
2010	1556	\$ 42.04	50	\$ 1,052,960	396336	527000	923336	\$ 129,624	1.25
2011	1606	\$ 43.19	50	\$ 1,107,847	412189	566000	978189	\$ 129,658	1.23
2012	1656	\$ 44.38	50	\$ 1,157,408	428677	566000	994677	\$ 162,731	1.29
2013	1706	\$ 45.60	50	\$ 1,209,012	445824	566000	1011824	\$ 197,188	1.35
2014	1756	\$ 46.86	50	\$ 1,262,923	463657	566000	1029657	\$ 233,266	1.41
2015	1806	\$ 48.14	50	\$ 1,318,779	482203	672565	1154768	\$ 164,011	1.24
2016	1856	\$ 49.47	50	\$ 1,377,285	501491	779130	1280621	\$ 96,664	1.12
2017	1906	\$ 50.83	50	\$ 1,438,073	521551	779130	1300681	\$ 137,392	1.18
2018	1956	\$ 52.23	50	\$ 1,501,432	542413	779130	1321543	\$ 179,889	1.23
2019	2006	\$ 53.66	50	\$ 1,567,193	564109	779130	1343239	\$ 223,954	1.29
2020	2056	\$ 55.14	50	\$ 1,635,903	586674	389565	976239	\$ 659,664	2.69

Don't include new WWP

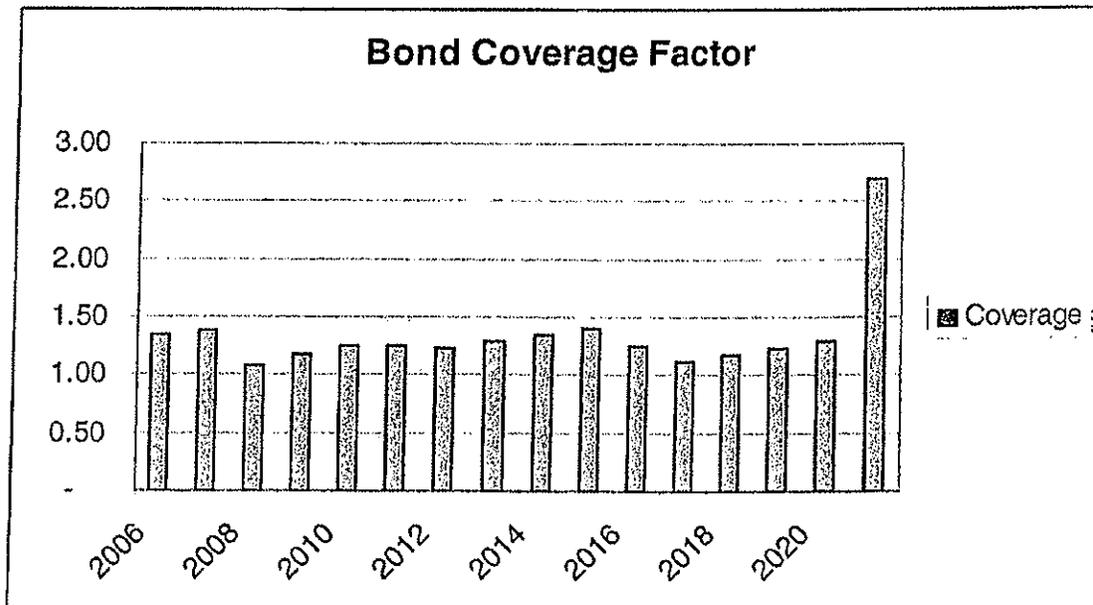


USER CHARGE STUDY

Projected net revenue after bond payments is shown in the following graph.



The bond coverage for these years is shown on the chart below. Typical bond coverage factors recommended are at least 1.1. The projections show that coverage factors are adequate as long as the rates are increased as schedule and the expenses are kept under control.



USER CHARGE STUDY

The existing bond retirement schedule is following. The outstanding loan balance is \$6,855,936.06. The total payment column is the source for the values in Table No.6.

KANSAS WATER POLLUTION CONTROL REVOLVING LOAN FUND

Project Principal: \$285,000.00  
 Interest During Const.: 0.00  
 Service Fee During Const.: 0.00  
 Gross Loan Costs: \$285,000.00

Prepared for:  
 City of Basehor, Project No. C20-1463-01

1st Payment Date: 09/01/2000  
 Number of Payments: 40

Gross Rate: 3.07%  
 Service Fee Rate: 0.25%  
 Loan Interest Rate: 2.82%

Payment Number	Payment Date	Beginning Balance	Interest Payment	Principal Payment	Service Fee	Total Payment	Ending Balance
1	09/01/2000	8,285,000.00	14,904.64	169,774.02	1,321.34	180,000.00	8,121,225.98
2	09/01/2001	8,121,225.98	37,510.78	139,163.79	3,325.43	180,000.00	7,982,062.19
3	09/01/2001	7,982,062.19	69,052.42	104,825.91	6,121.67	180,000.00	7,877,236.28
4	03/01/2002	7,877,236.28	80,337.02	92,519.12	7,123.86	180,000.00	7,784,717.16
5	09/01/2002	7,784,717.16	80,096.71	118,802.52	7,100.77	206,000.00	7,665,914.64
6	03/01/2003	7,665,914.64	79,392.33	118,916.15	7,091.52	206,000.00	7,546,998.49
7	09/01/2003	7,546,998.49	79,812.97	119,111.41	7,075.62	206,000.00	7,427,887.08
8	03/01/2004	7,427,887.08	86,479.54	111,853.84	7,666.62	206,000.00	7,316,033.24
9	09/01/2004	7,316,033.24	103,156.07	93,698.89	9,149.04	206,000.00	7,222,334.35
10	03/01/2005	7,222,334.35	101,834.91	95,137.17	9,027.92	206,000.00	7,127,197.18
11	09/01/2005	7,127,197.18	100,493.48	134,507.52	8,309.00	244,000.00	6,992,599.66
12	03/01/2006	6,992,599.66	98,595.66	136,663.60	8,740.75	244,000.00	6,855,936.06
13	09/01/2006	6,855,936.06	96,668.70	138,761.38	8,569.92	244,000.00	6,717,174.68
14	03/01/2007	6,717,174.68	94,712.16	140,891.37	8,396.47	244,000.00	6,576,283.31
15	09/01/2007	6,576,283.31	92,725.59	142,054.05	8,220.35	244,000.00	6,433,229.26
16	03/01/2008	6,433,229.26	90,708.53	143,249.93	8,041.54	244,000.00	6,287,979.33
17	09/01/2008	6,287,979.33	88,660.51	144,479.52	7,859.97	244,000.00	6,140,459.81
18	03/01/2009	6,140,459.81	86,581.05	145,743.33	7,675.62	244,000.00	5,990,755.49
19	09/01/2009	5,990,755.49	84,469.67	152,041.89	7,488.45	244,000.00	5,838,714.60
20	03/01/2010	5,838,714.60	82,325.88	154,375.73	7,298.39	244,000.00	5,684,338.87
21	09/01/2010	5,684,338.87	80,149.18	155,745.40	7,105.42	244,000.00	5,528,593.47
22	03/01/2011	5,528,593.47	77,989.17	158,750.09	6,860.74	244,000.00	5,371,843.38
23	09/01/2011	5,371,843.38	74,846.79	201,800.90	6,612.30	283,000.00	5,088,042.48
24	03/01/2012	5,088,042.48	71,741.40	204,898.55	6,360.03	283,000.00	4,883,143.93
25	09/01/2012	4,883,143.93	68,652.33	208,043.74	6,103.93	283,000.00	4,675,100.19
26	03/01/2013	4,675,100.19	65,598.91	211,237.21	5,843.88	283,000.00	4,463,862.97
27	09/01/2013	4,463,862.97	62,540.47	214,479.70	5,579.83	283,000.00	4,249,383.27
28	03/01/2014	4,249,383.27	59,516.30	217,771.97	5,311.73	283,000.00	4,031,611.30
29	09/01/2014	4,031,611.30	56,445.72	221,114.77	5,039.51	283,000.00	3,810,496.34
30	03/01/2015	3,810,496.34	53,328.00	224,508.88	4,763.12	283,000.00	3,585,987.66
31	09/01/2015	3,585,987.66	50,262.43	334,520.07	4,482.48	389,564.98	3,251,467.59
32	03/01/2016	3,251,467.59	45,845.69	339,654.95	4,064.33	389,564.98	2,911,812.65
33	09/01/2016	2,911,812.65	41,056.56	344,868.65	3,639.77	389,564.98	2,566,943.99
34	03/01/2017	2,566,943.99	36,193.91	350,162.39	3,208.68	389,564.98	2,216,781.61
35	09/01/2017	2,216,781.61	31,256.62	355,537.38	2,770.98	389,564.98	1,861,244.23
36	03/01/2018	1,861,244.23	26,243.54	360,994.88	2,326.56	389,564.98	1,500,249.35
37	09/01/2018	1,500,249.35	21,153.52	366,536.15	1,875.31	389,564.98	1,133,713.21
38	03/01/2019	1,133,713.21	15,985.36	372,162.48	1,417.14	389,564.98	761,550.73
39	09/01/2019	761,550.73	10,737.87	377,875.17	951.94	389,564.98	383,675.56
40	03/01/2020	383,675.56	5,409.83	383,675.56	479.59	389,564.98	0.00
41	09/01/2020	0.00	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			<b>2,605,652.20</b>	<b>8,285,000.00</b>	<b>230,997.56</b>	<b>11,121,649.76</b>	

Third Amendment  
 Effective As Of June 2, 2004

The existing bonds will be paid off in March of 2020.



USER CHARGE STUDY

## FUTURE NEEDS AND NECESSARY USER RATE INCREASE

A need for additional bonds of \$4.0 to \$6.0 million dollars is projected in the sewer master plan for Basehor.   
*Includes ~ \$5.5M for plant* *BOND Est 2.5-3.5 M*

The existing Kansas Revolving fund bonds are at an effective interest rate of 3.07%. A 3.25% rate is assumed for the purpose of this study. A spreadsheet was developed to establish what the required future rate increases would be. Beginning in 2008, payment on an additional \$6.0 million in bonds will begin. The user charge fee will need to be raised to \$10 per 1000 gallons for 2008 and 2009 and increased to \$11.25 in 2010 to cover the additional bonds and projected expense. Note that receipts do not meet project expenditures in years 2015 (year 8) through 2019 (year 12). Built-up reserve balance is used in those years.

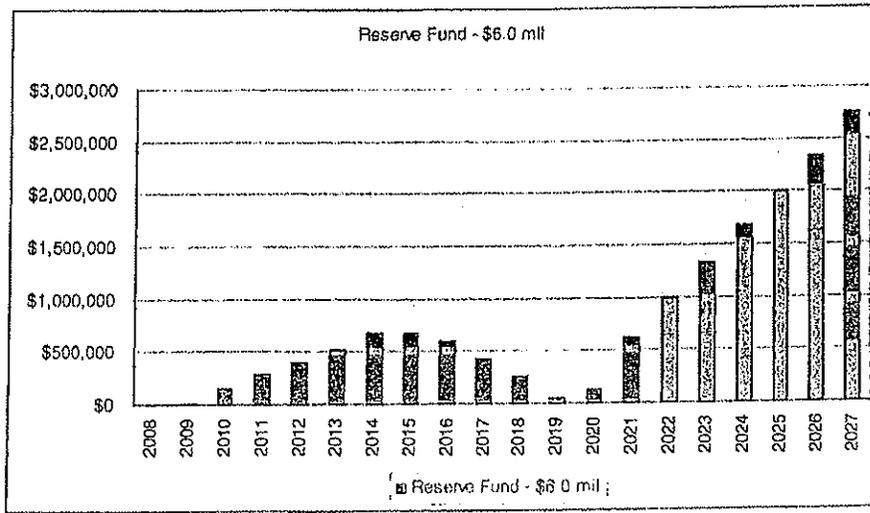
**Table No. 7  
Wastewater Treatment Plant Financing  
SRF Funding - \$6.0 Million  
Connection Fees Growth of 50 Customers - 3.25 % Interest**

New Bond Balance	Begin 2008 Year	New Debt Service	Estimated Increasing O&M Costs	New Required Revenue	Total Connections (bilts)	Revenue Generated from Connection Fee Income	Exist Expense projected form Table No.6	Receipt at rate increase to \$10.00 per 1000 gallons 2008 and 2009 and \$11.50 in 2010	Receipts minus Req'd Revenue	Interest at 3% applied to the previous balance	Balance
\$6,000,000											
\$6,000,000	1	\$195,000		\$195,000	1,506	\$142,500	\$ 854,435	\$908,544	\$1,609	\$0	\$1,609
\$5,995,000	2	\$300,000	\$30,000	\$250,000	1,536	\$155,000	\$ 869,092	\$970,944	\$6,852	\$48	\$8,509
\$5,989,818	3	\$200,000	\$52,000	\$252,000	1,606	\$167,500	\$ 921,336	\$1,152,466	\$144,630	\$255	\$151,394
\$5,984,507	4	\$200,000	\$54,000	\$254,000	1,656	\$175,000	\$ 978,189	\$1,188,346	\$131,077	\$4,602	\$289,073
\$5,929,004	5	\$250,000	\$56,243	\$306,243	1,706	\$175,000	\$ 994,677	\$1,224,226	\$98,305	\$8,672	\$396,050
\$5,871,696	6	\$250,000	\$58,493	\$308,493	1,756	\$175,000	\$ 1,011,824	\$1,260,106	\$114,789	\$11,882	\$522,720
\$5,812,526	7	\$250,000	\$60,833	\$310,833	1,806	\$175,000	\$ 1,029,657	\$1,295,986	\$130,496	\$15,662	\$668,898
\$5,701,434	8	\$300,000	\$63,266	\$363,266	1,856	\$175,000	\$ 1,154,768	\$1,331,866	(\$11,168)	\$20,067	\$671,196
\$5,586,730	9	\$300,000	\$65,797	\$365,797	1,906	\$175,000	\$ 1,280,621	\$1,367,746	(\$103,672)	\$20,334	\$594,458
\$5,368,299	10	\$400,000	\$68,428	\$468,428	1,956	\$175,000	\$ 1,300,681	\$1,403,626	(\$190,484)	\$17,834	\$421,808
\$5,142,769	11	\$400,000	\$71,166	\$471,166	2,006	\$175,000	\$ 1,321,543	\$1,439,506	(\$178,203)	\$12,654	\$256,260
\$4,859,909	12	\$450,000	\$74,012	\$524,012	2,056	\$175,000	\$ 1,343,239	\$1,475,386	(\$216,866)	\$7,688	\$47,082
\$4,467,856	13	\$500,000	\$76,973	\$626,973	2,106	\$175,000	\$ 976,239	\$1,511,266	\$83,054	\$1,412	\$131,548
\$4,058,061	14	\$555,000	\$80,052	\$635,052	2,156	\$175,000	\$ 600,000	\$1,547,146	\$487,094	\$3,946	\$622,589
\$3,489,948	15	\$700,000	\$83,251	\$783,254	2,206	\$175,000	\$ 624,000	\$1,583,026	\$350,772	\$18,678	\$992,038
\$2,853,371	16	\$750,000	\$86,584	\$836,584	2,256	\$175,000	\$ 648,960	\$1,618,906	\$308,362	\$29,761	\$1,330,161
\$2,196,106	17	\$750,000	\$90,047	\$840,047	2,306	\$175,000	\$ 674,918	\$1,654,786	\$314,820	\$39,905	\$1,684,886
\$1,467,479	18	\$800,000	\$93,649	\$893,649	2,356	\$175,000	\$ 701,915	\$1,690,666	\$270,101	\$50,547	\$2,005,534
\$715,172	19	\$800,000	\$97,395	\$897,395	2,406	\$175,000	\$ 729,992	\$1,726,546	\$274,159	\$60,166	\$2,339,859
\$400	20	\$738,015	\$101,291	\$839,306	2,456	\$175,000	\$ 759,191	\$1,762,426	\$138,928	\$70,196	\$2,748,983

Table No.7 illustrates revenues and fund balance for the recommended rate increases. The spreadsheet developed should be used by the City to monitor actual growth and expenses going forward. This will help the City to see when it is time to make any additional adjustment during the life of the new bonds. This spreadsheet can be updated as needed for submittal to KDHE. The projected balance in reserve fund is illustrated in the chart following.



USER CHARGE STUDY



The recommended minimum rate increase for a \$4.0 million bond issue is shown in Table No.8 following. The user charge rates will need to be increased to \$10 per 1000 gallons in 2008 and increased to \$10.75 per 1000 gallons in 2010 to maintain an adequate fund balance. The receipts do not meet expenditures from years 2015 (Year 8) through 2019 (Year 12).

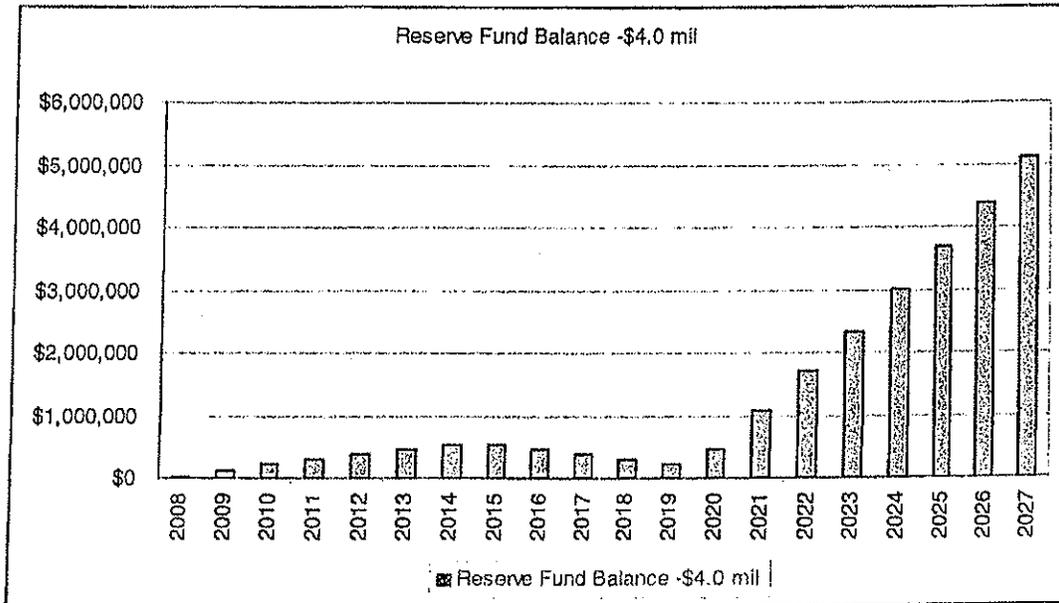
**Table No. 8**  
**Wastewater Treatment Plant Financing**  
**SRF Funding - \$4.0 Million**  
**Connection Fees Growth of 50 Customers - 3.25 % Interest**

New Bond Balance	Begin 2008 Year	New Debt Service	Estimated Increasing O&M Costs	New Required Revenue	Total Connections (bills)	Revenue Generated from Connection Fee Income	Exist Expense projected from Table No.6	Receipt at rate increase to \$10.00 per 1000 gallons 2008 and 2009 and \$10.75 in 2010	Receipts minus Req'd Revenue	Interest at 3% applied to the previous balance	Balance
\$4,000,000											
\$3,980,000	1	\$150,000		\$195,000	1,556	\$142,500	\$54,435	\$930,744	\$32,809	\$0	\$32,809
\$3,959,350	2	\$150,000	\$80,000	\$200,000	1,606	\$155,000	\$69,092	\$1,002,144	\$68,052	\$984	\$121,845
\$3,888,029	3	\$200,000	\$52,000	\$252,000	1,656	\$167,500	\$23,136	\$1,110,845	\$103,009	\$3,655	\$228,509
\$3,814,390	4	\$200,000	\$54,080	\$254,080	1,706	\$175,000	\$78,189	\$1,144,385	\$87,116	\$6,855	\$322,581
\$3,688,357	5	\$250,000	\$56,243	\$306,243	1,756	\$175,000	\$94,677	\$1,177,925	\$52,005	\$9,674	\$384,160
\$3,558,229	6	\$250,000	\$58,493	\$308,493	1,806	\$175,000	\$101,824	\$1,211,465	\$66,148	\$11,525	\$461,832
\$3,423,872	7	\$250,000	\$60,833	\$310,833	1,856	\$175,000	\$109,657	\$1,245,005	\$79,515	\$13,855	\$555,202
\$3,285,147	8	\$250,000	\$63,266	\$313,266	1,906	\$175,000	\$114,768	\$1,278,545	(\$14,489)	\$16,656	\$557,369
\$3,141,915	9	\$250,000	\$65,797	\$315,797	1,956	\$175,000	\$120,621	\$1,312,085	(\$109,333)	\$16,721	\$464,758
\$2,994,027	10	\$250,000	\$68,428	\$318,428	2,006	\$175,000	\$130,681	\$1,345,625	(\$98,485)	\$13,943	\$380,216
\$2,841,333	11	\$250,000	\$71,166	\$321,166	2,056	\$175,000	\$132,543	\$1,379,165	(\$88,544)	\$11,406	\$303,078
\$2,683,676	12	\$250,000	\$74,012	\$324,012	2,106	\$175,000	\$134,239	\$1,412,705	(\$79,546)	\$9,092	\$232,624
\$2,420,896	13	\$350,000	\$76,973	\$426,973	2,156	\$175,000	\$96,239	\$1,446,245	\$318,033	\$6,979	\$457,636
\$2,149,575	14	\$350,000	\$80,052	\$430,052	2,206	\$175,000	\$60,000	\$1,479,785	\$624,733	\$13,729	\$1,096,098
\$1,819,436	15	\$400,000	\$83,254	\$483,254	2,256	\$175,000	\$24,000	\$1,513,325	\$581,071	\$51,302	\$3,317,675
\$1,478,567	16	\$400,000	\$86,584	\$486,584	2,306	\$175,000	\$68,960	\$1,546,865	\$586,121	\$70,430	\$3,008,544
\$1,126,621	17	\$400,000	\$90,047	\$490,047	2,356	\$175,000	\$74,918	\$1,580,405	\$590,439	\$90,256	\$3,692,181
\$763,216	18	\$400,000	\$93,649	\$493,649	2,406	\$175,000	\$70,915	\$1,613,945	\$593,381	\$110,765	\$4,398,045
\$388,047	19	\$400,000	\$97,395	\$497,395	2,456	\$175,000	\$72,992	\$1,647,485	\$595,098	\$133,911	\$5,124,876
\$0	20	\$400,653	\$101,291	\$501,944	2,506	\$175,000	\$79,191	\$1,681,025	\$594,890		



USER CHARGE STUDY

The balance in the reserve fund for a \$4.0 million bond issue as projected is shown in the following chart:



The reserve fund balance is maintained at a low level until the existing bonds are paid off. This was developed using the projected expenses and amortization of bonds.

The unit user charges in 2006 are \$6.99 per 1000 gallons based on winter average flows. The planned increase in this rate was previously developed at 2.75% per year to cover rising cost of the wastewater system. This annual rate increase is compared to the rates proposed with the new bond issue in Table No. 9 on the following page.

The chart shows the existing user charge rate trend projected throughout the life of the new bond issue.

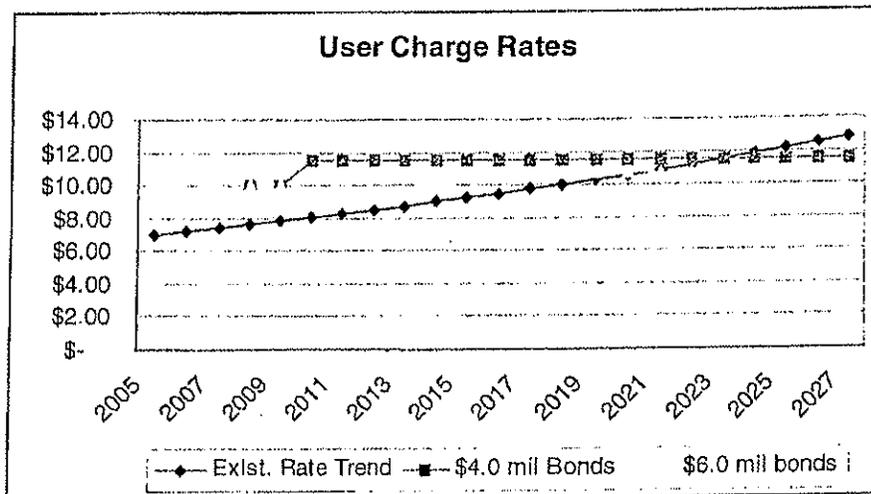
USER CHARGE STUDY

Table No. 9 User Charge Rates

Year	Project Rates Exist.	Required w/ \$6.0 mil Bond	Required w/\$4.0mil Bond
2005	\$ 6.98		
2006	\$ 7.20		
2007	\$ 7.44		
2008	\$ 7.66	\$ 10.00	\$ 10.00
2009	\$ 7.87	\$ 10.00	\$ 10.00
2010	\$ 8.08	\$ 11.50	\$ 10.75
2011	\$ 8.31	\$ 11.50	\$ 10.75
2012	\$ 8.53	\$ 11.50	\$ 10.75
2013	\$ 8.77	\$ 11.50	\$ 10.75
2014	\$ 9.01	\$ 11.50	\$ 10.75
2015	\$ 9.26	\$ 11.50	\$ 10.75
2016	\$ 9.51	\$ 11.50	\$ 10.75
2017	\$ 9.78	\$ 11.50	\$ 10.75
2018	\$ 10.04	\$ 11.50	\$ 10.75
2019	\$ 10.32	\$ 11.50	\$ 10.75
2020	\$ 10.60	\$ 11.50	\$ 10.75
2021	\$ 10.90	\$ 11.50	\$ 10.75
2022	\$ 11.20	\$ 11.50	\$ 10.75
2023	\$ 11.50	\$ 11.50	\$ 10.75
2024	\$ 11.82	\$ 11.50	\$ 10.75
2025	\$ 12.14	\$ 11.50	\$ 10.75
2026	\$ 12.48	\$ 11.50	\$ 10.75
2027	\$ 12.82	\$ 11.50	\$ 10.75

↑ %  
31%  
29%  
33  
29  
26

The previously planned sewer user charge rate increases show the rate would be up to \$10.60 per 1000 gallons by 2020 to service the existing debt. The rate required in 2020 for \$4.0 million and \$6.0 million in additional bonds is \$10.75 and \$11.50 respectively.



## USER CHARGE STUDY

The combined payments peak during 2017 through 2019 when they exceed \$1.2 million.

**Table No.10**  
**Amortization of Combined Bonds( New \$6.0 mil. Bonds)**

Year	Existing Loan Payment	Existing Loan Balance	New Loan Balance	New Loan Payment	Combined Balance Loan	Combined Loan Payments
2006	488000	6992600			\$ 6,992,600	\$ 488,000
2007	488000	6717174	\$6,000,000		\$ 12,717,174	\$ 488,000
2008	488000	6433229	\$6,000,000	\$195,000	\$ 12,433,229	\$ 683,000
2009	488000	6140500	\$5,995,000	\$200,000	\$ 12,135,500	\$ 688,000
2010	527000	5838715	\$5,989,838	\$200,000	\$ 11,828,553	\$ 727,000
2011	566000	5488594	\$5,984,507	\$200,000	\$ 11,473,101	\$ 766,000
2012	566000	5088043	\$5,929,004	\$250,000	\$ 11,017,047	\$ 816,000
2013	566000	4675100	\$5,871,696	\$250,000	\$ 10,546,796	\$ 816,000
2014	566000	4249383	\$5,812,526	\$250,000	\$ 10,061,909	\$ 816,000
2015	672565	3810497	\$5,701,434	\$300,000	\$ 9,511,931	\$ 972,565
2016	779130	3251468	\$5,586,730	\$300,000	\$ 8,838,198	\$ 1,079,130
2017	779130	2566944	\$5,318,299	\$450,000	\$ 7,885,243	\$ 1,229,130
2018	779130	1861245	\$5,041,144	\$450,000	\$ 6,902,389	\$ 1,229,130
2019	779130	1133713	\$4,704,981	\$500,000	\$ 5,838,694	\$ 1,279,130
2020	389565	383675	\$4,357,893	\$500,000	\$ 4,741,568	\$ 889,565
2021		0	\$3,999,524	\$500,000	\$ 3,999,524	\$ 500,000
2022			\$3,429,509	\$700,000	\$ 3,429,509	\$ 700,000
2023			\$2,790,968	\$750,000	\$ 2,790,968	\$ 750,000
2024			\$2,131,674	\$750,000	\$ 2,131,674	\$ 750,000
2025			\$1,450,954	\$750,000	\$ 1,450,954	\$ 750,000
2026			\$748,110	\$750,000	\$ 748,110	\$ 750,000
2027			\$0	\$772,423	\$ 0	\$ 772,423

Adjustments in the final combined amortization schedule will reflect interest rates at the time and the requirement of the Kansas revolving state fund. The spreadsheet show as Table No.7 and Table No. 8 can be adjusted once rates and amortization schedules are locked in.

## USER CHARGE STUDY

## SURVEY OF RATES AND CONNECTION FEES

A survey was conducted of several communities to determine current connection fee and sewer user charges.

City	Sewer Rate	Connection Fee	Development Fee	Notes
Bonner Springs	\$7.85 - minimum \$3.20 per 1,000 G usage	4" - \$350 6" - \$700 8" - \$1,500 12" - \$3,000	Commercial & Industrial - \$3,500 Residential - \$1,000	10,000 G Max billed usage - see website listed below
Leavenworth	\$6.27 - minimum (first 2 Ccf) \$2.14 - next 2 Ccf \$1.50 - next 285 Ccf \$1.22 - over 300 Ccf (Based on Jan., Feb., March average) \$16.97 - if no record of average monthly gross consumption		None - only as part of an annexation then dependent upon annexation agreement	Per Beth Becker, Deputy City Clerk 913.682.9201 bbecker@firstcity.org
Lansing	\$17.00 \$12.10 - Base Charge \$4.90 - Debt Charge  \$13.80 - 7-8 Units \$6.05 - Debt		New Residential - \$1,500 Commercial - \$1,900 Industrial - \$2,100	Sewer and trash billed together @ \$24.30/month, \$17 of which is sewer per Tiffany, City Clerk's Office, 913.727.3233
Gardner	\$7.72 - monthly service charge \$4.91 per 1,000 G - usage charge		Single Family Dwelling - \$3,700 Multi-Family Dwelling - \$2,500	Per City Clerk's Office, Community Development Office and websites listed below
DeSoto	\$9.50 - minimum \$0.17 per 100 G btwn. 1,000 & 4,000 \$0.19 per 100 G btwn. 4,000 & 9,500 \$0.22 per 100 G 9,500 and over	\$500	Single Family Residence - \$3,000 Multi-Family Residence - \$2,500 Non-Residential - \$3,000	Per website
Louisburg	\$9 - up to 1000 G \$2.10 - per 1000 G after 1000		\$2,500 \$4,000 - if outside District	Per Mary @ City Hall 913.837.5371
Paola	\$18.84 - service charge \$0.25 per 100 G		\$3,000	Per Marcia @ City Hall 913.259.3600
Tonganoxie	\$11.80 - first 1,000 G \$3.45 - each additional 1,000 G		\$2,500	Charges based on winter avg. for each residential customer and actual usage for commercial Per Kath Bard, City Clerk's Office

Basehor \$6.99 per 1,000 gallons

## USER CHARGE STUDY

City	Sewer Rate	Connection Fee	Development Fee	Notes
KCK Unified Govt.	\$7.19 – service charge \$1.62 per Ccf		Single Family Dwelling – \$961 - \$1,460	Per Helen Johnson, Public Works Dept. 913.573.5000
JoCo Wastewater	\$1.55 – service charge \$1.88 per 1,000 G		\$2,364 or \$3,446 All fees included - connection and/or system development fee	Per Carrie in Permits Dept. 913.715.8500 Rates found on website listed below
Spring Hill	\$3.90 – up to 2,000 G \$2 per 1,000 G after		\$3,100 All fees – connection and development fee	Per Jennifer @ City Hall 913.592.3664
Lawrence	\$12.05 – first 1,000 G \$4.25 per 1,000 G after	5/8" - \$435 1" - \$525	\$1,040 – size of meter does not matter	Per Dee Dee Commons, Dept. of Utilities 785.832.7810
Peculiar	\$12.00 – first 1,000 G \$4.22 per 1,000 G after	\$1,400		Per Carol, Water Svcs. Dept., 779.5212
Smithville	\$6.58 – first 1,000 G \$4.94 – next 1,000 G \$4.11 per 1,000 G after		Up to 1" - \$2,400 2" - \$4,800 3" - \$7,200 4" - \$9,600 6" - \$14,400	Per Shelly, Water Dept. 532.3897
Kearney	\$3.50 – first 1,000 G \$2.20 – next 1,000 G \$2.00 per 1,000 G after	\$1,530		Per Shirley 628.4142

The current connection fee of \$2,450 is less than what is seen in Gardner, DeSoto, Louisburg, Paola, Johnson County Wastewater, and Spring Hill. The plan to increase connection fees each year until they reach \$3,500 in 2010 is comparable to what is happening in developing communities in the metro area. The trends should be evaluated in a few years to determine if Basehor should make adjustments.

A winter average sewer user rate needs to be about 15% higher than a sewer based on actual water usage throughout the year. The present rate is comparable to a user rate based on actual water purchased of about \$6.00 per 1000 gallons.

All growth communities have to raise user charge rates when they have a significant capital improvement project. The alternative is raising real estate taxes or a combination of both Revenue Bonds and General Obligation Bonds.

## REVIEW OF ORDINANCE REQUIREMENTS

Ordinance No. 162 adopted in 1982 established the basis of the sewer user charges for the City of Basehor. This ordinance has a requirement that a Replacement Account be established. Annual deposits to this account were required to insure that funds would be available for the replacement of pumps and equipment when problems occur. This was included in all EPA funded projects so that operating personnel would have a source of funds set aside so that equipment replacement could occur in a timely manner without the need for appropriations from the City Council from other funds.

Ordinance No. 444 effective June 2, 2004, requires "Establishment of a Dedicated Source of Revenue for Repayment of Loan." The City of Basehor shall impose and collect such rates, fees and charges for the use of services to produce amounts which are sufficient to (a) pay the cost of the operation and maintenance of the system (b) pay principal and interest on the loan when it becomes due (c) pay all other amounts due under the Loan Agreement. In the event that the revenues are insufficient, the City shall levy ad valorem taxes on real and personal property to produce the amounts necessary for prompt payment of the obligations under the Loan Agreement.

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USER CHARGE STUDY

Appendix

1. Ordinances #162,#320 ,# 388, and #444
2. General Ledger Report -- Building Permits
3. General Ledger Report- Sewer Fund Connection Fees

ORDINANCE NO. 388

**AN ORDINANCE AUTHORIZING THE EXECUTION OF A SECOND AMENDMENT TO THE LOAN AGREEMENT BETWEEN BASEHOR, KANSAS AND THE STATE OF KANSAS, ACTING BY AND THROUGH THE KANSAS DEPARTMENT OF HEALTH AND ENVIRONMENT FOR THE PURPOSE OF OBTAINING A LOAN FROM THE KANSAS WATER POLLUTION CONTROL REVOLVING FUND FOR THE PURPOSE OF FINANCING A WASTEWATER TREATMENT PROJECT; ESTABLISHING A DEDICATED SOURCE OF REVENUE FOR REPAYMENT OF SUCH LOAN; AUTHORIZING AND APPROVING CERTAIN DOCUMENTS IN CONNECTION THEREWITH; AND AUTHORIZING CERTAIN OTHER ACTIONS IN CONNECTION WITH THE SECOND AMENDMENT TO THE LOAN AGREEMENT.**

WHEREAS, the Federal Water Quality Act of 1987 (the "Federal Act") established revolving fund program for public wastewater treatment systems to assist in financing the costs of infrastructure needed to achieve or maintain compliance with the Federal Act and to protect the public health and authorized the Environmental Protection Agency (the "EPA") to administer a revolving loan program operated by the individual states; and

WHEREAS, to fund the state revolving fund program, the EPA will make annual capitalization grants to the states, on the condition that each state provide a state match for such state's revolving fund; and

WHEREAS, by passage of the Kansas Water Pollution Control Revolving Fund Act, K.S.A. 65-3321 through 65-3329, inclusive (the "Loan Act"), the State of Kansas (the "State") has established the Kansas Water Pollution Control Revolving Fund (the "Revolving Fund") for purposes of the Federal Act; and

WHEREAS, under the Loan Act, the Secretary of the Kansas Department of Health and Environment ("KDHE") is given the responsibility for administration and management of the Revolving Fund; and

WHEREAS, the Kansas Development Finance Authority (the "Authority") and KDHE have entered into a Pledge Agreement (the "Pledge Agreement") pursuant to which KDHE agrees to enter into Loan Agreements with Municipalities for public wastewater treatment projects (the "Projects") and to pledge the Loan Repayments (as defined in the Pledge Agreement) received pursuant to such Loan Agreements to the Authority; and

WHEREAS, the Authority is authorized under K.S.A. 74-8905(a) and the Loan Act to issue revenue bonds (the "Bonds") for the purpose of providing funds to

implement the State's requirements under the Federal Act and to loan the same, together with available funds from the EPA capitalization grants, to Municipalities within the State for the payment of Project Costs (as said terms are defined in the Loan Act); and

**WHEREAS** Basehor, Kansas (the "Municipality") is a municipality as said term is defined in the Loan Act which operates a wastewater collection, pumping, and treatment system (the "System"); and

**WHEREAS**, the System is a public Wastewater Treatment Works, as said items is defined in the Loan Act; and

**WHEREAS** the Municipality has, pursuant to the Loan Act, submitted an Application to KDHE to obtain an amendment to the loan from the Revolving Fund to finance the costs of improvements to its System consisting of the following:

This project includes five separate contracts. One contract is to construct a new interceptor, pump station and force main. Construction costs for the pump station include extending electrical service to the site. One contract is for infiltration/inflow sewer rehabilitation to the existing collection system. The major contract is for construction of a new 0.569MGD capacity activated sludge plant with UV disinfection facilities, new headworks with odor control system, one aeration basin, two clarifiers, an aerated sludge holding tank, and waste sludge thickening and dewatering on a belt press with ultimate disposal to a solid waste landfill. The new treatment plant is the first phase of a regional facility planned with an ultimate capacity of 2.275 MGD. Construction costs for the new treatment plant include extending potable water, electrical, and natural gas services to the site. Sludge removal from the existing wastewater treatment lagoons (to be abandoned) is also included. There is a separate pre-purchase contract to be negotiated for the major equipment items of the wastewater treatment facility. Another contract involves construction of a new interceptor sewer to serve the Briarwood benefit district and other areas tributary to the interceptor (the "Project"); and

**WHEREAS**, the Municipality has taken all steps necessary and has complied with the provisions of the Loan Act and the provisions of K.A.R. 28-16-110 to 28-16-138 (the "Regulations") applicable thereto necessary to qualify for an amendment to the loan; and

**WHEREAS**, KDHE has informed the Municipality that it has been approved for a loan in an amount not to exceed Nine Million Five Hundred Thousand Dollars (\$9,500,000) (the "Loan") in order to finance the Project; and

**WHEREAS**, the governing body of the Municipality hereby finds and determines that it is necessary and desirable to accept the Second Amendment to the Loan and to enter into a Second Amendment to the loan agreement and certain other documents relating thereto, and to take certain actions required in order to implement the Second Amendment to the Loan Agreement.

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

**Section 1. Authorization of the Second Amendment to the Loan**

**Agreement.** The Municipality is hereby authorized to accept the Loan and to enter into a certain Second Amendment to the Loan Agreement, with an effective date of December 1, 2000, with the State of Kansas acting by and through the Kansas Department of Health and Environment (the Second Amendment to the "Loan Agreement") to finance the Project Costs (as defined in the Second Amendment to the Loan Agreement). The Mayor and Clerk are hereby authorized to execute the Second Amendment to the Loan Agreement in substantially the form presented to the governing body this date, with such changes or modifications thereto as may be approved by the Mayor and the City Attorney, the Mayor's execution of the Second Amendment to the Loan Agreement being conclusive evidence of such approval.

**Section 2. Establishment of Dedicated Source of Revenue for Repayment of Loan.** Pursuant to the Loan Act, the Municipality hereby establishes a dedicated source of revenue for repayment of the Loan. In accordance therewith, the Municipality shall impose and collect such rates, fees and charges for the use and services furnished by or through the System, including all improvements and additions thereto hereafter constructed or acquired by the Municipality as will provide System Revenues or levy ad valorem taxes without limitation as to rate or amount upon all the taxable tangible property, real or personal, within the territorial limits of the Municipality to produce the amounts which are sufficient to (a) pay the cost of the operation and maintenance of the System, (b) pay the principal of and interest on the Loan as and when the same become due, and (c) pay all other amounts due at any time under the Loan Agreement; provided, however, no lien or other security interest is granted by the Municipality to KDHE on the System Revenues under this Agreement. In the event that the System Revenues are insufficient to meet the obligations under the Loan and the Loan Agreement, the Municipality shall levy ad valorem taxes without limitation as to rate or amount upon all the taxable tangible property, real or personal, within the territorial limits of the Municipality to produce the amounts necessary for the prompt payment of the obligations under the Loan and Loan Agreement.

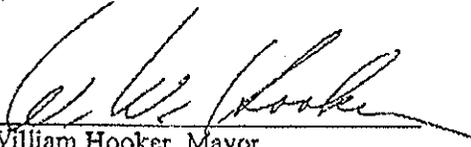
In accordance with the Loan Act, the obligations under the Loan and the Second Amendment to the Loan Agreement shall not be included within any limitation on the bonded indebtedness of the Municipality.

**Section 3. Further Authority.** The Mayor, Clerk and other City officials are hereby further authorized and directed to execute any and all documents and take such actions as they may deem necessary or advisable in order to carry out and perform the purposes of the Ordinance, and to make alterations, changes or additions in the foregoing agreements, statements, instruments and other documents herein approved, authorized and confirmed which they may approve, and the execution or taking of such action shall be conclusive evidence of such necessity or advisability.

**Section 4. Governing Law.** The Ordinance and the Second Amendment to the Loan Agreement shall be governed exclusively by and construed in accordance with the applicable laws of the State of Kansas.

**Section 5. Effective Date.** This Ordinance shall take effect and be in full force from and after its passage by the governing body of the City and publication in the official City newspaper.

**PASSED** by the governing body of the City on the 20 day of May, 2002 and **APPROVED** by the Mayor.

  
William Hooker, Mayor

Attest:

  
Mary Ann Mogle, City Clerk

Approved as to Form Only:

\_\_\_\_\_  
John F. Thompson, #09169  
Davis, Beall, McGuire  
& Thompson, L.L.C.  
529 Delaware  
P.O. Box 69  
Leavenworth, KS 66048  
(913) 682-3822  
(913) 682-7136 (fax)  
Attorney For City of Basehor  
[dbmt-jfthompson@kc.rr.com](mailto:dbmt-jfthompson@kc.rr.com)

EXHIBIT F

FORM OF MUNICIPALITY ORDINANCE

\*\*\*\*\*

(Published in Basehor Sentinel Newspaper on June 24, 2004)

ORDINANCE NO. 444

AN ORDINANCE AUTHORIZING THE EXECUTION OF A THIRD AMENDMENT TO THE LOAN AGREEMENT BETWEEN BASEHOR, KANSAS AND THE STATE OF KANSAS, ACTING BY AND THROUGH THE KANSAS DEPARTMENT OF HEALTH AND ENVIRONMENT FOR THE PURPOSE OF OBTAINING A LOAN FROM THE KANSAS WATER POLLUTION CONTROL REVOLVING FUND FOR THE PURPOSE OF FINANCING A WASTEWATER TREATMENT PROJECT; ESTABLISHING A DEDICATED SOURCE OF REVENUE FOR REPAYMENT OF SUCH LOAN; AUTHORIZING AND APPROVING CERTAIN DOCUMENTS IN CONNECTION THEREWITH; AND AUTHORIZING CERTAIN OTHER ACTIONS IN CONNECTION WITH THE THIRD AMENDMENT TO THE LOAN AGREEMENT.

WHEREAS, the Federal Water Quality Act of 1987 (the "Federal Act") established revolving fund program for public wastewater treatment systems to assist in financing the costs of infrastructure needed to achieve or maintain compliance with the Federal Act and to protect the public health and authorized the Environmental Protection Agency (the "EPA") to administer a revolving loan program operated by the individual states; and

WHEREAS, to fund the state revolving fund program, the EPA will make annual capitalization grants to the states, on the condition that each state provide a state match for such state's revolving fund; and

WHEREAS, by passage of the Kansas Water Pollution Control Revolving Fund Act, K.S.A. 65-3321 through 65-3329, inclusive (the "Loan Act"), the State of Kansas (the "State") has established the Kansas Water Pollution Control Revolving Fund (the "Revolving Fund") for purposes of the Federal Act; and

WHEREAS, under the Loan Act, the Secretary of the Kansas Department of Health and Environment ("KDHE") is given the responsibility for administration and management of the Revolving Fund; and

WHEREAS, the Kansas Development Finance Authority (the "Authority") and KDHE have entered into a Pledge Agreement (the "Pledge Agreement") pursuant to which KDHE agrees to enter into Loan Agreements with Municipalities for public wastewater treatment projects (the "Projects") and to pledge the Loan Repayments (as defined in the Pledge Agreement) received pursuant to such Loan Agreements to the Authority; and

WHEREAS, the Authority is authorized under K.S.A. 74-8905(a) and the Loan Act to issue revenue bonds (the "Bonds") for the purpose of providing funds to implement the State's requirements under the Federal Act and to loan the same, together with available funds from the EPA capitalization grants, to Municipalities within the State for the payment of Project Costs (as said terms are defined in the Loan Act); and

February 2003

**WHEREAS**, Basehor, Kansas (the "Municipality") is a municipality as said term is defined in the Loan Act which operates a wastewater collection, pumping, and treatment system (the "System"); and

**WHEREAS**, the System is a public Wastewater Treatment Works, as said term is defined in the Loan Act; and

**WHEREAS**, the Municipality has, pursuant to the Loan Act, submitted an Application to KDHE to obtain an amendment to the loan from the Revolving Fund to finance the costs of improvements to its System consisting of the following:

This project includes six separate contracts.

One contract is to construct a new interceptor, pump station and force main. Construction costs for the pump station include extending electrical service to the site. One contract is for infiltration/inflow sewer rehabilitation to the existing collection system. The major contract is for construction of a new 0.569 MGD capacity activated sludge plant with UV disinfection facilities, new headworks with odor control system, one aeration basin, two clarifiers, an aerated sludge holding tank, and waste sludge thickening and dewatering on a belt press with ultimate disposal to a solid waste landfill. The new treatment plant is the first phase of a regional facility planned with an ultimate capacity of 2.275 MGD. Construction costs for the new treatment plant include extending potable water, electrical, and natural gas services to the site. Sludge removal from the existing wastewater treatment lagoons (to be abandoned) is also included. There is a separate pre-purchase contract to be negotiated for the major equipment items of the wastewater treatment facility.

The South Basehor 24/40 Interceptor Sewer contract and the East Basehor 24/40 Interceptor Sewer contract will be constructed.

The North Poplar Interceptor Project will be constructed. (the "Project"); and

**WHEREAS**, the Municipality has taken all steps necessary and has complied with the provisions of the Loan Act and the provisions of K.A.R. 28-16-110 to 28-16-138 (the "Regulations") applicable thereto necessary to qualify for an amendment to the loan; and

**WHEREAS**, KDHE has informed the Municipality that it has been approved for a loan in amount of not to exceed Eight Million Two Hundred Eighty-Five Thousand Dollars(\$8,285,000) (the "Loan") in order to finance the Project; and

**WHEREAS**, the governing body of the Municipality hereby finds and determines that it is necessary and desirable to accept the Third Amendment to the Loan and to enter into a Third Amendment to the loan agreement and certain other documents relating thereto, and to take certain actions required in order to implement the Third Amendment to the Loan Agreement.

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

**Section 1. Authorization of the Third Amendment to the Loan Agreement.** The Municipality is hereby authorized to accept the Loan and to enter into a certain Third Amendment to the Loan Agreement, with an effective date of June 2, 2004, with the State of Kansas acting by and through the Kansas Department of Health and Environment (the Third Amendment to the "Loan Agreement") to finance the Project Costs (as defined in the Third Amendment to the Loan Agreement). The Mayor and Clerk are hereby authorized to execute the Third Amendment to the Loan Agreement in substantially the form presented to the governing body this date, with such changes or modifications thereto as may be approved by the Mayor and the City Attorney, the Mayor's execution of the Third Amendment to the Loan Agreement being conclusive evidence of such approval.

February 2003

**Section 2. Establishment of Dedicated Source of Revenue for Repayment of Loan.**

Pursuant to the Loan Act, the Municipality hereby establishes a dedicated source of revenue for repayment of the Loan. In accordance therewith, the Municipality shall impose and collect such rates, fees and charges for the use and services furnished by or through the System, including all improvements and additions thereto hereafter constructed or acquired by the Municipality as will provide System Revenues or levy ad valorem taxes without limitation as to rate or amount upon all the taxable tangible property, real or personal, within the territorial limits of the Municipality to produce amounts which are sufficient to (a) pay the cost of the operation and maintenance of the System, (b) pay the principal of and interest on the Loan as and when the same become due, and (c) pay all other amounts due at any time under the Loan Agreement; provided, however, no lien or other security interest is granted by the Municipality to KOHE on the System Revenues under this Agreement. In the event that the System Revenues are insufficient to meet the obligations under the Loan and the Loan Agreement, the Municipality shall levy ad valorem taxes without limitation as to rate or amount upon all the taxable tangible property, real or personal, within the territorial limits of the Municipality to produce the amounts necessary for the prompt payment of the obligations under the Loan and Loan Agreement.

In accordance with the Loan Act, the obligations under the Loan and the Third Amendment to the Loan Agreement shall not be included within any limitation on the bonded indebtedness of the Municipality.

**Section 3. Further Authority.** The Mayor, Clerk and other City officials are hereby further authorized and directed to execute any and all documents and take such actions as they may deem necessary or advisable in order to carry out and perform the purposes of the Ordinance, and to make alterations, changes or additions in the foregoing agreements, statements, instruments and other documents herein approved, authorized and confirmed which they may approve, and the execution or taking of such action shall be conclusive evidence of such necessity or advisability.

**Section 4. Governing Law.** The Ordinance and the Third Amendment to the Loan Agreement shall be governed exclusively by and construed in accordance with the applicable laws of the State of Kansas.

**Section 5. Effective Date.** This Ordinance shall take effect and be in full force from and after its passage by the governing body of the City and publication in the official City newspaper.

**PASSED** by the governing body of the City on May 24, 2004 and signed by the Mayor.

(SEAL)

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
Clerk

[APPROVED AS TO FORM ONLY.]

\_\_\_\_\_  
[City Attorney]

February 2003

# FAX

City of Basehor  
P. O. Box 406  
Basehor, KS 66007

Date 5-8-06  
Number of pages including cover sheet \_\_\_\_\_

To: Clara Thompson

From: Mary, City Clerk

Phone \_\_\_\_\_  
Fax Phone \_\_\_\_\_  
CC: \_\_\_\_\_

Phone (913) 724-1370 x 28  
Fax Phone (913) 724-3388

**REMARKS:**

- Urgent
- For your review
- Reply ASAP
- Please comment

Ord # 162  
Ord # 320

ORDINANCE NO. 320

**AN ORDINANCE CODIFYING RESOLUTION 98-1 ESTABLISHING THE MONTHLY CHARGE FOR SEWER TREATMENT AND THE METHODS TO BE USED IN CALCULATING THOSE CHARGES FOR CUSTOMERS OF THE SANITARY SEWER SYSTEM IN BASEHOR, KANSAS WHICH AMENDS CHAPTER 15, UTILITIES, ARTICLE 2, SECTION 15-240, SEWER SERVICE CHARGES.**

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

**Section 1:** That on the 17<sup>th</sup> day of February, 1998 the City of Basehor passed and approved Resolution 98-1 establishing the monthly charge for sewer treatment and the methods to be used in calculating those charges for customers of the sanitary sewer system in Basehor, Kansas.

**Section 2:** That the City of Basehor desires to codify said Resolution for publication in the Code of the City of Basehor, Kansas.

**Section 3:** That as of January 1, 1998 the individual monthly charge for sewage treatment will be .004 cents per gallon of water consumed, based on the average water consumption of the months of December 1996, and January and February 1997. Monthly water consumption records will be obtained by the City of Basehor from Consolidated Rural Water District No. 1.

**Section 4:** That units that water consumption records may not be available for all of the months of December 1996, January and February 1997, may be charged, based on the average of one to three months preceding or following these months.

**Section 5:** That units that are connected to the sewer system after the effective date, or units that do not receive water service from Consolidated Rural Water District No. 1, or units that water usage records are otherwise not available, shall be assigned an average monthly water consumption of 6350 gallons, until an actual average can be determined or the unit may be charged on a per capita basis of 100 gallon per day per occupant.

**Section 6:** That the monthly charge for new units that will significantly exceed the monthly average of 6350 gallons, may be based on actual water usage, on a month-to-month basis, until an accurate average can be determined.

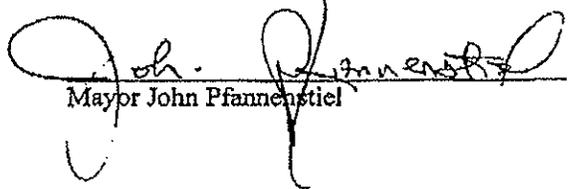
**Section 7:** That there will be a minimum charge of \$5.00 per month. Units that are vacant will be charged the minimum fee for each month they are vacant.

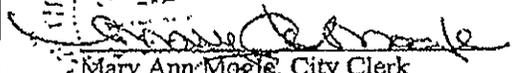
**Section 8:** That this Ordinance shall replace Resolution 98-1 in its entirety.

**Section 9:** This Ordinance shall be in full force and effect from and after its passage, publication in the official city newspaper, to-wit: *The Basehor Sentinel*, but in no event shall it have a legal effect until April 23, 1998.

Passed by the Governing Body this 20th day of April, 1998.

Approved by the Mayor this 20th day of April, 1998.

  
\_\_\_\_\_  
Mayor John Pfannenstiel

Attest:  
  
\_\_\_\_\_  
Mary Ann Mogie, City Clerk

City of Basehor  
P. O. Box 406  
Basehor, KS 66007

# FAX

Date 5-8-06

Number of pages including cover sheet \_\_\_\_\_

To: Clark Thompson

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Phone \_\_\_\_\_

Fax Phone 816-361-0045

CC: \_\_\_\_\_

From: Mary Cidy Clerk

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Phone (913) 724-1370 x 28

Fax Phone (913) 724-3388

**REMARKS:**

- Urgent
- For your review
- Reply ASAP
- Please comment

Ord # 162

Ord # 320

ORDINANCE NO. 162

An ordinance establishing a user charge system in the City of Basehor, County of Leavenworth, State of Kansas, to provide funds needed to pay all expenses associated with the City's wastewater treatment works.

WHEREAS, the City of Basehor, Kansas, has constructed wastewater treatment works; and

WHEREAS, the City must pay all expenses associated with said treatment works and charge the users of said treatment works accordingly;

NOW, THEREFORE, BE IT ORDAINED BY THE Governing Body, of the City of Basehor, Kansas, that the following user charge system be established.

ARTICLE I

It is determined and declared to be necessary and conducive to the protection of the public health, safety, welfare and convenience of the City to collect charges from all users who contribute wastewater to the City's treatment works. The proceeds of such charges so derived will be used for the purpose of operating, maintaining and retiring the debt for such public wastewater treatment works.

ARTICLE II

Unless the context specifically indicates otherwise, the meaning of terms used in this ordinance shall be as follows:

Section 1: "Operation and Maintenance" shall mean all expenditures during the useful life of the treatment works for materials, labor, utilities, and other items which are necessary for managing and maintaining the sewage works to achieve the capacity and performance for which such works were designed and constructed.

Section 2: "Replacement" shall mean expenditures for obtaining and installing equipment, accessories, or appurtenances which are necessary during the useful life of the treatment works to maintain the capacity and performance for which such works were designed and constructed. The term "operation and maintenance" includes replacement.

Section 3: "Residential Contributor" shall mean any contributor to the City's treatment works whose lot, parcel of real estate, or building is used for domestic dwelling purposes only.

Section 4: "Shall" is mandatory; "May" is permissive.

Section 5: "Treatment Works" shall mean any devices and systems for the storage, treatment, recycling, and reclamation of municipal sewage, domestic sewage, or liquid industrial wastes. These include intercepting sewers, outfall sewers, sewage collection systems, individual systems, pumping, power, and other equipment and their appurtenances; and any works, including site acquisition of the land that will be an integral part of the treatment process or is used for ultimate disposal of residues resulting from such treatment; or any other method or system for preventing, abating, reducing, storing, treating, separating, or disposing of municipal waste or industrial waste.

Section 6: "Useful Life" shall mean the estimated period during which a treatment works will be operated and shall be twenty years.

Section 7: "User Charge" shall mean the total wastewater service charge which is levied in a proportional and adequate manner for the cost of operation, maintenance, and replacement of the wastewater treatment works.

### ARTICLE III

Section 1: The user charge system shall generate adequate annual revenues to pay costs of annual operation and maintenance including replacement and costs associated with debt retirement of bonded capital associated with financing the treatment works which the City may by ordinance designate to be paid by the user charge system.

Section 2: That portion of the total user charge collected which is designated for operation and maintenance including replacement purposes as established in Article IV, shall be deposited in a separate non-laundering fund known as the Operation, Maintenance and Replacement Fund and will be kept in two primary accounts as follows:

a. An account designated for the specific purpose of defraying operation and maintenance costs (excluding replacement) of the treatment works (Operation and Maintenance Account).

b. An account designated for the specific purpose of ensuring replacement needs over the useful life of the treatment works (Replacement Account). Deposits in the replacement account shall be made annually, from the operation, maintenance and replacement revenue in the amount of \$4,417.00.

Section 3: Fiscal year-end balances in the operation and maintenance account and the replacement account shall be carried over to the same accounts in the subsequent fiscal year, and shall be used for no other purposes than those designated for these accounts. Monies which have been transferred from other sources to meet temporary shortages in the operation, maintenance and replacement fund shall be returned to their respective accounts upon appropriate adjustment of the user charge rates for operation, maintenance and replacement. The user charge rate(s) shall be adjusted such that the transferred monies will be returned to their respective accounts within the fiscal year following the fiscal year in which the monies were borrowed.

#### ARTICLE IV

Section 1: (Reference is made to Appendix A of this ordinance).

The following classes of users and charges to those users are hereby established: (See attached)

USER CLASS	Operation, Maintenance & Replacement	Debt Service Original Treatment Works 1971 Bond Issue	Debt Service Treatment Works Modifications 1982 Bond Issue	Total
	\$/Month	\$/Month	\$/Month	\$/Month
CLASS I - Vacant charge or single residence (one person)	1.62	0.70	1.16	3.50
CLASS II - Family residence (2 to 5 persons)	4.13	1.79	3.00	8.92
CLASS III - Family residence (6 persons or more)	4.79	2.03	3.49	10.35
CLASS IV - Apartment Houses & Duplexes per unit				
(a) vacant or 1 person	1.62	0.70	1.16	3.50
(b) up to 5 persons	4.13	1.79	3.00	8.92
(c) 6 persons or more	4.78	2.08	3.49	10.35
CLASS V - Churches per building	3.68	1.60	2.60	7.96
CLASS VI - Commercial (Wholesale or retail)	5.21	2.27	3.80	11.28
CLASS VII - Business	4.57	1.99	3.32	9.88
CLASS VIII - Special Commercial	*4.57	*1.99	*3.32	*9.88
CLASS IX - Schools per building	26.53	11.54	19.32	57.39
CLASS X - Nursing Homes per resident	16.56	7.21	12.05	35.83
CLASS XI *Self Service or Automatic Car Wash per bay or stall				*

\*Those business which place a special demand on the sewer system and particularly described as laundromats, locker plants, restaurants and vehicle service stations with one wash bay. Charges shown are minimum and may be increased by action of the City Council to accommodate extraordinary volumes or strengths of wastewater. Such increases shall be uniform and proportional and reflect only the prorated increase over the normal and usual volumes or strengths of the wastewater generated by Class VII users.

Section 2: Any user which discharges any toxic pollutants which cause an increase in the cost of managing the effluent or the sludge from the City's treatment works, or any user which discharges any substance which singly or by interaction with other substances causes identifiable increases in the cost of operation, maintenance, or replacement of the treatment works, shall pay for such increased costs. The charge to each such user will be as determined by the Governing Body.

Section 3: The user charge rates established in this article apply to all users, regardless of their location, of the City's treatment works.

ARTICLE V

Section 1: All users shall be billed monthly. Billings for any particular month shall be made within thirty days after the end of that month. Payments are due when the billings are made. Any payment not received within thirty days after the billing is made shall be delinquent.

Section 2: A late payment penalty of 10 percent of the user charge bill will be added to each delinquent bill for each thirty days of delinquency. When any bill is sixty days in default, the amounts due shall be certified to the County Clerk for placement on the tax rolls and shall become a lien on the user property. No such certification shall be made until due notice is given and the user is afforded opportunity for hearing before the Governing Body.

ARTICLE VI

Section 1: The City will review the user charge system annually and revise user charge rates as necessary to ensure that the system generates adequate revenues to pay the costs of operation and maintenance, including replacement, and debt service, and that the system continues to provide for the proportional distribution of operation and maintenance including replacement costs among users and user classes.

Section 2: The City will notify each user at least annually, in conjunction with a regular bill, of the rate being charged for operation, maintenance, including replacement and debt service.

ARTICLE VII

This ordinance shall take effect and be in full force and effect from and after its publication in the official City Newspaper, to wit: The Basehor Sentinel.

Passed by the Governing Body of the City of Basehor, Kansas.  
This \_\_\_\_\_ day of \_\_\_\_\_, 1982.

Approved by the Mayor this \_\_\_\_\_ day of \_\_\_\_\_, 1982.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

APPENDIX 'A' TO USER CHARGE ORDINANCE

This appendix presents the methodology used in calculating user charge rates in arriving at the first year's user charges. The charges established in the appendix are based on estimates of expenses and loadings. The actual expenses and loadings that occur may differ from these estimates and will change as time passes. Therefore, the user charges must be reestablished whenever necessary to reflect actual expenses and loadings. Once the system is in use, the expenses and loadings can be determined from operating records and the user charges can be adjusted based on these figures.

1. Expenses; The total annual expenses associated with the treatment works as defined in Article II, Section 5, are estimated as follows:

<u>Item</u>	<u>Annual Expense</u>
Billing, Collection, Delinquent Reserve	\$ 2,525.00
Administrative & Insurance	1,850.00
Power	8,289.00
Labor (Including fringes)	3,000.00
Material Costs & Auto Expense	600.00
Replacement Costs	4,417.00
Debt Service (Original System-1971)	9,000.00
Debt Service (System Modifications-1982)	<u>15,067.00</u>
	\$ 44,748.00

2. Loadings: The initial hydraulic loading is estimated to be 28.1 Million gallons per year.

3. Unit Cost: The initial unit cost for flow in

$$\$/\text{gallon} = \frac{\text{total annual budget}}{\text{total annual flow}}$$

$$= \frac{\$44,748.00}{28,100,000 \text{ gal.}} = \$ 0.0015924 \text{ per gallon}$$

## 4. Establishment of User Class:

User Class	No. of Users	Avg. Monthly Usage (gal.)	Total Annual Usage (gal.)	Cumulative Usage per class (MG)
I & IV (a)	52	2200	26,400	1.37
II	316	5600	67,200	21.24
III	5	6500	78,000	0.39
IV (b)	31	5600	67,200	2.08
V	3	5000	60,000	0.18
VI	2	7000	84,000	0.17
VII	9	6200	74,400	0.67
IX	4	36000	432,000	1.73
X	1	22500	270,000	<u>0.27</u>

28.10

## 5. Calculation of Charges in each User Class:

$$\text{Monthly Charge per User in Class} = \frac{(\text{Cumulative Class Usage})(\text{Unit Cost})}{(12) (\text{Number users in Class})}$$

CLASS I & IV (a):	$\frac{(1.37 \text{ MG})(1592.80)}{(12)(52)}$	=	\$ 3.50
CLASS II	$\frac{(21.24)(1592.80)}{(12)(316)}$	=	8.92
CLASS III	$\frac{(0.39)(1592.80)}{(12)(5)}$	=	10.35
CLASS IV (b)	$\frac{(2.08)(1592.80)}{(12)(31)}$	=	8.92
CLASS V	$\frac{(0.18)(1592.80)}{(12)(3)}$	=	7.96
CLASS VI	$\frac{(0.17)(1592.80)}{(12)(2)}$	=	11.28
CLASS VII	$\frac{(0.67)(1592.80)}{(12)(9)}$	=	9.88
CLASS VIII	No Connections - to be calculated individually when connected.		
CLASS IX	$\frac{(1.73)(1592.80)}{(12)(4)}$	=	57.39
CLASS X	$\frac{(0.27)(1592.80)}{(12)(1)}$	=	35.83
CLASS XI	No Connections, to to be calculated individually when connected.		

## APPENDIX 'B' TO USER CHARGE ORDINANCE

This appendix contains a replacement schedule to determine the amount of revenue needed to fund the Replacement Account. The replacement schedule lists the equipment in the treatment works, the estimated dates when the equipment will have to be replaced, and the estimated cost of replacement (including an allowance for inflation) over the useful life of the treatment works. Also listed is the estimated cash flow that will occur in the Replacement Account. The replacement dates and costs shown are estimates. If the actual replacement expenses differ significantly from those listed in the replacement schedule, the funding of the Replacement Account shall be adjusted accordingly.

Replacement Schedule

<u>Years from Treatment Works in Operation</u>	<u>Replacement Item</u>	<u>Replacement Account</u>		<u>Balance</u>
		<u>Expense</u>	<u>Income</u>	
1	-		\$4417 + .0	\$ 4,417
2	-		4417 + 375	9,209
3	-		4417 + 763	14,409
4	-		4417 + 1225	20,051
5	Structural Repair-\$5600 & Flow Meas.,		4417 + 1704	20,572
6	-		4417 + 1749	26,738
7	-		4417 + 2273	33,428
8	-		4417 + 2841	40,686
9	-		4417 + 3458	48,561
10	Aerators, Fence, Struct., Landscape 42,355		4417 + 4128	14,751
11	-		4417 + 1254	20,422
12	-		4417 + 1736	26,575
13	-		4417 + 2259	33,251
14	-		4417 + 2826	40,494
15	Structural, Flow Meas.,	11,040	4417 + 3442	37,313
16	-		4417 + 3172	44,902
17	-		4417 + 3817	53,136
18	-		4417 + 4517	62,069
19	-		4417 + 5276	71,762
20	Aerators, Struct.,Landscape.	83,205	4417 + 7000	- 26

Annual Replacement Revenue to be Collected

<u>Present Replacement Cost</u>	<u>5 Year</u>	<u>10 Year</u>	<u>15 Year</u>	<u>20 Year</u>
Aerators	\$	\$ 17,500	\$	\$ 17,500
Fence		3,000		
Structural Repairs	1,500	1,500	1,500	1,500
Flow Measurement	2,500		2,500	
Grading & Landscape		2,500		2,500
	<u>\$ 4,000</u>	<u>\$ 24,500</u>	<u>\$ 4,000</u>	<u>\$ 21,500</u>

<u>Future Replace Cost (7% Inflation)</u>	<u>5 Year</u>	<u>10 Year</u>	<u>15 Year</u>	<u>20 Year</u>
<u>Present Cost (Inflation Factor)</u>	<u>(1.40)</u>	<u>(1.97)</u>	<u>(2.76)</u>	<u>(3.87)</u>
\$1,500 (5 Yr. Cycle)	\$ 2,100	\$ 2,955	\$ 4,140	\$ 5,805
\$17,500 (10 Yr. Cycle)		34,475		67,725
\$2,500 (10 Yr. Cycle)	3,500		6,900	
\$2,500 (10 Yr. Cycle)		<u>4,925</u>		<u>9,675</u>
Future Costs	\$ 5,600	\$ 42,355	\$ 11,040	\$ 83,205

<u>Annual Funding Requirement</u>	<u>5 Year</u>	<u>10 Year</u>	<u>15 Year</u>	<u>20 Year</u>
Replacement Cost	\$ 5,600	\$ 42,355	\$ 11,040	\$ 83,205
SSF 5 Yrs. @ 8 1/2% (.169) (5600) = \$946	<u>-5,600</u>	<u>- 5,600</u>	<u>- 5,600</u>	<u>- 5,600</u>
	-0-	\$ 36,755	\$ 5,440	\$ 77,605
SSF 10 Yrs. @ 8 1/2% (.067) (42,355) = \$2838		<u>-36,755</u>	<u>-5,440</u>	<u>-40,359</u>
		-0-	-0-	\$ 37,246
SSF 20 Yrs. @ 8 1/2% (0.017) (37,246) = \$633				<u>-37,246</u>
				-0-

Total Annual Revenue Requirement = \$ 4,417.00

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**GENERAL LEDGER REPORT  
BUILDING PERMITS**

FROM: 1/1/2003 TO: 12/31/2005  
City Of Basehor

GL#:	01-000-401	BUILDING PERMITS	Debit	Credit
01/31/2003	CR	BUILDING PERMITS TOM & HEIDI HOLMES	0.00	292.75
01/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS GREGG HOMES	0.00	1,171.25
01/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS GREGG HOMES	0.00	1,171.25
01/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS HARGROVE CONSTRUCTION	0.00	2,137.75
01/31/2003	CR	BUILDING PERMITS SALON IMAGE	0.00	16.50
01/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS HERITAGE HOMES	0.00	1,915.75
02/28/2003	CR	BUILDING PERMITS BONEE CONSTRUCTION	0.00	25.00
02/28/2003	CR	BUILDING PERMITS STEVEN ROSENTHAL	0.00	163.00
02/28/2003	CR	BUILDING PERMITS/PARK FEES JEFFREY THENO	0.00	1,256.80
02/28/2003	CR	BLDG PMTS/SWR CONN/PARK/TRANS SCHERER CONSTRUCTION	0.00	1,107.75
02/28/2003	CR	BUILDING PERMITS HELEN SHIKLES	0.00	171.40
03/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS CRAIG OWSLEY BUILDERS	0.00	4,131.28
03/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS SCHERER CONSTRUCTION	0.00	1,203.25
03/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS PURCELL HOMES	0.00	1,697.25
03/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS GREGG HOMES	0.00	1,172.50
03/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS LOWES CONSTRUCTION	0.00	1,859.50
03/31/2003	CR	BLDG PERMITS/PARK FEES J&K FOOD SALES	0.00	694.60
03/31/2003	CR	BUILDING PERMITS ROBEL CORP	0.00	237.25
03/31/2003	CR	BUILDING PERMITS RIC GINN ELECTRIC	0.00	81.80
03/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS COPELAND DEVELOPMENT	0.00	8,494.88
03/31/2003	CR	BLDG PMTS/SWR CONN/PARK/TRANS JACK CANNON	0.00	3,281.74
04/30/2003	CR	BUILDING PERMITS MAX HARRIS	0.00	62.25
04/30/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS CURTIS OROKE CONSTRUCTION	0.00	3,980.33
04/30/2003	CR	BUILDING PERMITS	0.00	48.50

*Basehor Permits 2003 - 2005 .xls*

**GENERAL LEDGER REPORT  
BUILDING PERMITS**

FROM: 1/1/2003 TO: 12/31/2005  
City Of Basehor

GL#:			Debit	Credit
01-000-401		BUILDING PERMITS		
06/30/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS PLANET CONSTRUCTION	0.00	9,729.27
06/30/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS LOWE'S CONSTRUCTION	0.00	1,346.62
06/30/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS LOWE'S CONSTRUCTION	0.00	1,415.77
06/30/2003	CR	BUILDING PERMITS PURCELL HOMES	0.00	162.25
06/30/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS PLANET CONSTRUCTION	0.00	3,243.20
06/30/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS SHANDY CONSTRUCTION	0.00	1,621.70
06/30/2003	CR	BUILDING PERMITS TRUDY PRICE	0.00	25.00
06/30/2003	CR	BUILDING PERMITS DONALD CASTEEL	0.00	137.25
06/30/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS CUSTOM HOMES	0.00	2,038.78
06/30/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS PLANET CONSTRUCTION	0.00	6,486.18
06/30/2003	CR	BUILDING PERMITS GIBBENS, LEVINSON, & LEVINSON	0.00	654.06
07/31/2003	CR	BUILDING PERMITS JACK CANNON	0.00	99.75
07/31/2003	CR	BUILDING PERMITS PATRICIA WILSON	0.00	34.75
07/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS EMERALD HOMES	0.00	1,583.28
07/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS CURTIS OROKE CONSTRUCTION	0.00	1,297.25
07/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS SUNRISE BUILDERS	0.00	1,690.99
07/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS GREGG HOMES	0.00	1,209.06
07/31/2003	CR	BUILDING PERMITS DON STERLING/FDR INVESTORS	0.00	1,202.25
07/31/2003	CR	BUILDING PERMITS FIRST GENERAL SERVICES OF KC	0.00	483.75
08/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS CURTIS OROKE CONSTRUCTION	0.00	1,297.25
08/31/2003	CR	BUILDING PERMITS RUSSELL EDMONDS	0.00	25.00
08/31/2003	CR	BUILDING PERMITS VERNON FIELDS	0.00	25.00
08/31/2003	CR	BLDG PMT/SWR CONN/PARK COPELAND DEVELOPMENT	0.00	12,979.56
08/31/2003	CR	BUILDING PERMITS	0.00	25.00

GENERAL LEDGER REPORT  
BUILDING PERMITS

FROM: 1/1/2003 TO: 12/31/2005  
City Of Basehor

GL#: 01-000-401 BUILDING PERMITS		Debit	Credit
08/31/2003	CR JAMES DUGAN BUILDING PERMITS	0.00	137.25
08/31/2003	MS STEVEN FRANCIS CORRECT JE#23770	700.00	0.00
08/31/2003	TR TREASURER'S NOTES TRANS FROM FINES TO BLDG PMTS TO CORRECT JE#23793 TREASURER'S NOTES	0.00	1,845.55
09/30/2003	CR BUILDING PERMITS DONALD BROOKS	0.00	25.00
10/31/2003	CR BLDG PMT/SWR CONN/PARK/TRANS CURTIS OROKE	0.00	1,340.02
10/31/2003	CR BUILDING PERMITS GERALD HODGSON	0.00	29.95
10/31/2003	CR BLDG PMT/SWR CONN/PARK/TRANS S&R HAWKINS	0.00	1,672.25
10/31/2003	CR BLDG PMT/SWR CONN/PARK/TRANS S&R HAWKINS	0.00	1,572.25
10/31/2003	CR BLDG PMT/SWR CONN/PARK/TRANS JEFF SCHERER	0.00	2,332.00
10/31/2003	CR BUILDING PERMITS JIM MCAFOOS	0.00	25.00
10/31/2003	CR BLDG PMT/SWR CONN/PARK/TRANS PICTURESQUE HOMES	0.00	1,178.50
10/31/2003	CR BUILDING PERMITS BREUER PROPERTIES	0.00	758.84
10/31/2003	CR BUILDING PERMITS BRIAN MEYERS	0.00	273.25
10/31/2003	CR BUILDING PERMITS CRAIG OWSLEY	0.00	137.25
10/31/2003	CR BLDG PMT/SWR CONN/PARK/TRANS CURTIS OROKE CONSTRUCTION	0.00	1,340.02
10/31/2003	MS CORRECT JE#24482 TREASURER'S NOTES	0.70	0.00
11/30/2003	CR BUILDING PERMITS THE WORLD COMPANY	0.00	33.50
11/30/2003	CR BUILDING PERMITS THE WORLD COMPANY	0.00	33.50
11/30/2003	CR BUILDING PERMITS THE WORLD COMPANY	0.00	33.50
11/30/2003	CR BUILDING PERMITS THE WORLD COMPANY	0.00	33.50
11/30/2003	CR BUILDING PERMITS THE WORLD COMPANY	0.00	33.50
11/30/2003	CR BUILDING PERMITS THE WORLD COMPANY	0.00	33.50
11/30/2003	CR BUILDING PERMITS OUTDOOR ENVIRONMENTS INC	0.00	406.00
11/30/2003	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,222.25

**GENERAL LEDGER REPORT  
BUILDING PERMITS**

FROM: 1/1/2003 TO: 12/31/2005

City Of Basehor

GL#: 01-000-401 BUILDING PERMITS		Debit	Credit
	GREGG HOMES		
11/30/2003	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,088.25
	JOE SCHERER		
11/30/2003	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,572.25
	PROHASKA BUILDERS		
11/30/2003	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,672.25
	HARGROVE CONSTRUCTION		
11/30/2003	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,300.00
	CURTIS OROKE CONSTRUCTION		
11/30/2003	CR BUILDING PERMITS	0.00	34.00
	PIPELINE SPRINKLER SYSTEMS		
11/30/2003	CR BUILDING PERMITS/PARK FEES	0.00	1,959.46
	DOUGLAS BROTHERS CONSTRUCTION		
11/30/2003	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,872.25
	DAN SAUCERMAN		
11/30/2003	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,622.25
	DAN SAUCERMAN		
12/15/2003	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,857.25
	RAY PALENSKE		
12/15/2003	CR BLDG PMT/SWR CONN/PART/TRANS	0.00	12,972.36
	PLANET CONSTRUCTION		
12/15/2003	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,340.02
	CURTIS OROKE CONST		
12/15/2003	CR BUILDING PERMITS	0.00	337.25
	CURTIS OROKE CONST		
12/18/2003	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,159.75
	ULREICH CUSTOM HOMES		
12/18/2003	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,572.25
	EMERALD HOMES		
12/18/2003	CR BLDG PMT/SWR CONN/PARK	0.00	1,856.00
	BONEE PROPERTIES		
12/31/2003	CR BUILDING PERMITS	0.00	149.75
	ALENCO INC		
01/23/2004	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,121.50
	G&J SERVICES INC		
01/26/2004	CR BUILDING PERMITS	0.00	237.75
	DOROTHY HANEY		
02/29/2004	CR BUILDING PERMITS	0.00	100.50
	THE WORLD COMPANY		
02/29/2004	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,472.25
	FRANK CRITTENDEN		
02/29/2004	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	2,052.25
	HARGROVE CONSTRUCTION		
03/17/2004	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	2,222.25
	LARISON HOMES		
03/18/2004	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	3,066.67
	DOUG CLAUSSEN BUILDERS		

GENERAL LEDGER REPORT  
BUILDING PERMITS

FROM: 1/1/2003 TO: 12/31/2005

City Of Basehor

GL#: 01-000-401 BUILDING PERMITS		Debit	Credit
	FRANK KARIM		
05/07/2004	CR BUILDING PERMITS	0.00	210.33
	HOWARD THENO & SON		
05/07/2004	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	4,440.37
	JEFF SCHERER		
05/13/2004	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	2,328.72
	R.B. DAVIS		
05/13/2004	CR BUILDING PERMITS	0.00	45.75
	JAMES MCDOWELL		
05/14/2004	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	2,007.35
	S&R HAWKINS ENTERPRISES		
05/14/2004	CR BUILDING PERMITS	0.00	648.75
	SELECTIVE SITE CONSULTANTS		
05/19/2004	CR BUILDING PERMITS	0.00	62.25
	DON & CAROL GREEN		
05/27/2004	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,384.64
	SHAWN'S LAWN & LANDSCAPE		
05/27/2004	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,747.37
	HARGROVE CONSTRUCTION		
05/27/2004	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,448.50
	CURTIS OROKE CONSTRUCTION		
05/27/2004	CR BUILDING PERMITS	0.00	26.50
	TERRY KEMLER		
06/11/2004	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,269.45
	GREGG HOMES		
06/11/2004	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,356.08
	GREGG HOMES		
06/11/2004	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,339.97
	GREGG HOMES		
06/11/2004	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,465.40
	H&H CONSTRUCTION		
06/11/2004	CR BUILDING PERMITS	0.00	26.50
	DAVID GIBSON		
06/12/2004	CR BUILDING PERMITS	0.00	128.81
	DARIN HARRINGTON		
06/12/2004	CR BUILDING PERMITS	0.00	26.50
	WILLIAM JANSEN		
06/17/2004	CR BUILDING PERMITS	0.00	26.50
	H&H HOMES		
06/17/2004	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	2,863.72
	ULREICH CUSTOM HOMES		
06/19/2004	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,330.73
	SCHERER CONSTRUCTION		
06/23/2004	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,356.62
	PLATINUM HOMES		
06/23/2004	CR BLDG PMTS/SWR CONN/PARK/TRANS	0.00	1,356.62
	PLATINUM HOMES		

**GENERAL LEDGER REPORT  
BUILDING PERMITS**

FROM: 1/1/2003 TO: 12/31/2005  
City Of Basehor

GL#:			Debit	Credit
01-000-401		BUILDING PERMITS		
06/23/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS PLATINUM HOMES	0.00	1,202.63
06/23/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS LOWE'S CONSTRUCTION	0.00	1,357.97
06/23/2004	CR	BUILDING PERMITS LINDA GRIFFITH	0.00	75.30
06/24/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS HARGROVE CONSTRUCTION	0.00	2,302.78
06/24/2004	CR	BUILDING PERMITS BREUER PROPERTIES	0.00	162.25
07/02/2004	CR	BUILDING PERMITS BYRON COATES	0.00	42.25
07/22/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS SCHERER CONSTRUCTION	0.00	2,617.95
07/31/2004	CR	BUILDING PERMITS BONEE PROPERTIES	0.00	130.50
08/17/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS KRAMER HOMES	0.00	1,928.31
08/18/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS CRAIG COLE	0.00	1,817.02
08/18/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS S&R HAWKINS	0.00	2,340.93
08/18/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS J-RIGHT INC	0.00	2,327.14
08/18/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS EMERALD HOMES	0.00	1,806.20
08/18/2004	CR	BUILDING PERMIT XA HER	0.00	26.50
08/18/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS HERITAGE HOMES	0.00	2,120.45
08/19/2004	CR	BUILDING PERMITS MARK KOONTZ	0.00	26.50
08/19/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS JACK CANNON	0.00	2,252.99
08/19/2004	CR	BUILDING PERMITS JIM MARSHALL	0.00	26.50
08/19/2004	CR	BUILDING PERMITS DEBRA CHILSON	0.00	48.50
08/30/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS CRAIG OWSLEY BUILDERS	0.00	1,753.86
08/30/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS CORVAN CONSTRUCTION	0.00	1,745.79
08/30/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS CORVAN CONSTRUCTION	0.00	2,253.66
09/03/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS O.A.K. HOME BUILDERS	0.00	1,849.71
09/13/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	2,252.99

**GENERAL LEDGER REPORT  
BUILDING PERMITS**

FROM: 1/1/2003 TO: 12/31/2005

City Of Basehor

GL#: 01-000-401 BUILDING PERMITS		Debit	Credit
	AZTEC BUILDING		
09/14/2004	CR BLDG PMT/SWR CONN/PARK/TRANS H&H CONSTRUCTION	0.00	1,523.19
09/14/2004	CR BLDG PERMITS/TRANS EX TAX GARY CARBAUGH	0.00	1,400.17
09/14/2004	CR BLDG PMT/SWR CONN/PARK/TRANS BONEE CONSTRUCTION	0.00	2,088.02
09/20/2004	AP WINTERS/JIM// REIMBURSEMENT OF BLDG PERMIT AP REF# (VND#: WINTERS/JI)	26.50	0.00
09/23/2004	CR BLDG PMT/SWR CONN/PARK/TRANS KRAMER HOMES	0.00	2,192.73
09/23/2004	CR BUILDING PERMITS AARON GOODEN	0.00	471.37
09/27/2004	CR BLDG PMT/SWR CONN/PARK/TRANS CURTIS OROKE	0.00	1,463.24
09/28/2004	CR BLDG PMT/SWR CONN/PARK/TRANS JOSEPH SCHERER	0.00	1,573.46
09/28/2004	CR BLDG PMT/SWR CONN/PARK/TRANS SCHERER CONSTRUCTION	0.00	3,924.83
09/28/2004	CR BLDG PMT/SWR CONN/PARK/TRANS SCHERER CONSTRUCTION	0.00	3,347.89
09/30/2004	CR BLDG PMT/SWR CONN/PARK/TRANS ULREICH HOMES	0.00	1,431.86
09/30/2004	CR BLDG PMT/SWR CONN/PARK/TRANS EMERALD HOMES	0.00	1,827.41
10/06/2004	CR BUILDING PERMITS JEROME HUNDLEY	0.00	235.44
10/21/2004	CR BLDG PMT/SWR CONN/PARK/TRANS PLATINUM HOMES	0.00	1,374.23
10/21/2004	CR BLDG PMT/SWR CONN/PARK/TRANS SHAWN'S LAWN & LANDSCAPING	0.00	1,527.24
10/21/2004	CR BUILDING PERMITS JERRY L. BLANSIT	0.00	154.94
10/27/2004	CR BUILDING PERMITS PURCELL HOMES	0.00	304.43
10/27/2004	CR BLDG PMT/SWR CONN/PARK/TRANS CRAIG OWSLEY BUILDERS	0.00	3,194.13
11/08/2004	CR BLDG PMT/SWR CONN/PARK/TRANS ANDERSON CONSTRUCTION	0.00	1,448.71
11/08/2004	CR BLDG PMT/SWR CONN/PARK/TRANS J.E. RESSLER HOMES	0.00	1,455.50
11/09/2004	CR BLDG PMT/SWR CONN/PARK/TRANS ULREICH CUSTOM HOMES	0.00	1,446.65
11/09/2004	CR BUILDING PERMITS ROBERT PIERCE	0.00	26.50
11/10/2004	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	12,629.88

**GENERAL LEDGER REPORT  
BUILDING PERMITS**

FROM: 1/1/2003 TO: 12/31/2005

City Of Basehor

GL#: 01-000-401 BUILDING PERMITS		Debit	Credit
11/11/2004	CR ECHO BUILDERS BLDG PMT/SWR CONN/PARK/TRANS PLANET CONSTRUCTION	0.00	2,661.80
11/15/2004	AP ECHO BUILDERS LLC REIMBURSEMENT OF OVERPAYMENT AP REF# (VND#: ECHO BUILD)	3.00	0.00
11/17/2004	CR BLDG PMT/SWR CONN/PARK/TRANS A&M HOMES	0.00	1,540.85
11/17/2004	CR BLDG PMT/SWR CONN/PARK/TRANS MISC FEES PLANET CONSTRUCTION	0.00	2,661.80
11/19/2004	CR BLDG PMT/SWR CONN/PARK/TRANS CURTIS OROKE CONSTRUCTION	0.00	1,514.94
11/19/2004	CR BLDG PMT/SWR CONN/PARK/TRANS CURTIS OROKE CONSTRUCTION	0.00	1,514.94
11/19/2004	CR BLDG PMT/SWR CONN/PARK/TRANS CURTIS OROKE CONSTRUCTION	0.00	1,285.37
11/22/2004	AP PLANET CONSTRUCTION REIMBURSEMENT OF OVERPAYMENT AP REF# (VND#: PLANET CON)	55.46	0.00
11/24/2004	CR BLDG PMT/SWR CONN/PARK/TRANS PLANET CONSTRUCTIONS	0.00	3,965.83
11/26/2004	CR BLDG PMT/SWR CONN/PARK/TRANS SHANDY CONSTRUCTION	0.00	2,235.07
11/30/2004	CR BLDG PMT/SWR CONN/PARK/TRANS RAY PALENSKE	0.00	1,910.38
11/30/2004	CR BUILDING PERMITS MIKE SCOTT	0.00	26.50
12/06/2004	CR BUILDING PERMITS RHONDA WESTON	0.00	26.50
12/09/2004	CR BLDG PMT/SWR CONN/PARK/TRANS CURTIS OROKE CONSTRUCTION	0.00	1,402.92
12/09/2004	CR BUILDING PERMITS CLIFTON DEMOSS	0.00	26.50
12/17/2004	CR BLDG PMT/SWR CONN/PARK/TRANS R.B. DAVIS CONSTRUCTION	0.00	3,854.80
12/17/2004	CR BLDG PMTS/SWR CONN/PARK/TRANS PLANET CONSTRUCTION	0.00	2,644.74
12/17/2004	CR BUILDING PMTS/SWR CONN/PARK RAY PALENSKE	0.00	185.00
01/05/2005	CR BLDG PMT/SWR CONN/PARK/TRANS EMERALD HOMES	0.00	1,603.32
01/06/2005	CR BLDG PMT/SWR CONN/PARK/TRANS JOSEPH SCHERER	0.00	3,926.94
01/13/2005	CR BLDG PMT/SWR CONN/PARK/TRANS PLANET CONSTRUCTION	0.00	4,753.09
01/21/2005	CR BLDG PMT/SWR CONN/PARK/TRANS	0.00	3,653.10

**GENERAL LEDGER REPORT  
BUILDING PERMITS**

FROM: 1/1/2003 TO: 12/31/2005

City Of Basehor

GL#: 01-000-401 BUILDING PERMITS			Debit	Credit
04/07/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS JE RESSLER HOMES	0.00	1,601.89
04/07/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS JE RESSLER HOMES	0.00	1,601.89
04/15/2005	AP	LYNN/VERNON// REFUND OVERPAYMENT OF PERMIT AP REF# (VND#: LYNN )	9.00	0.00
04/15/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS VERNON LYNN	0.00	1,927.89
04/15/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS RB DAVIS CONSTRUCTION	0.00	1,995.99
04/18/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS GREGG HOMES	0.00	1,480.76
04/28/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS SHERER CONSTRUCTION	0.00	1,367.28
04/28/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS SHERER CONSTRUCTION	0.00	1,285.74
04/28/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS SHERER CONSTRUCTION	0.00	1,285.74
05/10/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS EMERALD HOMES	0.00	2,004.05
05/10/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS EMERALD HOMES	0.00	1,903.01
05/11/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS CORVAN CONSTRUCTION	0.00	1,540.92
05/11/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS CORVAN CONSTRUCTION	0.00	2,098.75
05/13/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS DAN SAUCERMAN HOMES	0.00	2,399.68
05/18/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS L & D PHILLIPS HOMES	0.00	1,529.33
05/18/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS L & D PHILLIPS HOMES	0.00	1,529.33
05/18/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS L & D PHILLIPS HOMES	0.00	1,567.41
05/18/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS L & D PHILLIPS HOMES	0.00	1,562.86
05/18/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS L & L CUSTOM HOMES	0.00	1,591.24
05/18/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS L & L CUSTOM HOMES	0.00	1,508.26
05/31/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS SHANDY CONSTRUCTION	0.00	2,314.20
05/31/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS RAY PALENSKE	0.00	2,770.91
06/06/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS AZTEC BUILDING	0.00	2,351.23

GENERAL LEDGER REPORT  
BUILDING PERMITS

FROM: 1/1/2003 TO: 12/31/2005

City Of Basehor

GL#:	01-000-401	BUILDING PERMITS	Debit	Credit
		TIMBERWOOD COMPANY, INC.		
08/11/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS S & R HAWKINS	0.00	2,618.68
08/11/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS SUN HOMES	0.00	1,645.20
08/11/2005	CR	BUILDING PERMIT SUN HOMES	0.00	5.00
08/15/2005	CR	BLDG PMT/PARK/TRANS MARSALL PROPERTIES	0.00	1,680.25
08/15/2005	CR	BLDG PMT/PLAN REVIEW/TRANS CASEY'S GENERAL STORES	0.00	2,351.76
08/18/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS EMERALD HOMES	0.00	1,876.16
08/18/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS EMERALD HOMES	0.00	1,842.18
08/18/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS TROY LETOURNEAU CONST	0.00	2,776.86
08/24/2005	CR	BLDG PMT/SWR CONN/TRANS/PARK VICKI LOGSDON	0.00	2,028.11
08/26/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS GREGG HOMES	0.00	1,567.40
09/08/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS JOSEPH SHERER	0.00	2,481.95
09/14/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS A & M HOMES, INC.	0.00	1,604.45
09/19/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS BONEE CONSTRUCTION	0.00	2,226.10
09/23/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS S & L CONSTRUCTION	0.00	1,469.39
09/23/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS APEX HOMES	0.00	2,422.99
09/28/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS EMERALD HOMES	0.00	1,585.72
09/30/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS HAWKHEEL HOMES LLC	0.00	6,789.67
10/06/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS JONES & JONES DEVELOPMENT	0.00	1,739.48
10/06/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS CORVAN CONSTRUCTION	0.00	1,663.85
10/13/2005	CR	BUILDING PERMITS PAT MASSINGILL	0.00	26.50
10/13/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS MILL CREEK CENTER	0.00	1,749.14
10/13/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS S. L. & L. CONSTRUCTION	0.00	1,527.50
10/19/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS S & R HAWKINS	0.00	2,027.98

**GENERAL LEDGER REPORT  
BUILDING PERMITS**

FROM: 1/1/2003 TO: 12/31/2005

City Of Basehor

GL#: 01-000-401 BUILDING PERMITS			Debit	Credit
10/19/2005	CR	BLDG PMT/SWR CONN/TRANS/PARK S & R HAWKINS	0.00	2,027.98
10/26/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS SUN PRAIRIE HOMES	0.00	1,964.28
10/28/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS SUN PRAIRIE HOMES	0.00	1,973.24
10/31/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS FALCON LAKES	0.00	1,058.75
11/04/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS PLATINUM HOMES	0.00	1,934.50
11/04/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS PLATINUM HOMES	0.00	1,934.50
11/04/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS S,L&L CONSTRUCTION	0.00	1,557.79
11/09/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS BONEE CONSTRUCTION	0.00	1,644.02
11/18/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS EMERALD HOMES	0.00	1,927.31
12/02/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS CURTIS OROKE	0.00	1,496.94
12/02/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS CURTIS OROKE	0.00	1,496.94
12/28/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS J E RESSLER HOMES INC	0.00	1,738.99
01-000-401	BUILDING PERMITS		794.66	536,335.69
		Fund: 01 - GENERAL FUND Totals:	794.66	536,335.69
		Grand Totals:	794.66	536,335.69

GENERAL LEDGER REPORT  
SEWER FUND

FROM: 1/1/2003 TO: 12/31/2005

City Of Basehor

GL#: 05-000-408 SEWER CONNECTION FEES

			Debit	Credit
01/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS GREGG HOMES	0.00	1,400.00
01/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS GREGG HOMES	0.00	1,400.00
01/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS HARGROVE CONSTRUCTION	0.00	1,400.00
01/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS HERITAGE HOMES	0.00	1,300.00
02/28/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS SCHERER CONSTRUCTION	0.00	1,400.00
03/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS CRAIG OWSLEY BUILDERS	0.00	4,200.00
03/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS SCHERER CONSTRUCTION	0.00	1,400.00
03/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS PURCELL HOMES	0.00	1,400.00
03/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS GREGG HOMES	0.00	1,400.00
03/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS LOWES CONSTRUCTION	0.00	2,800.00
03/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS COPELAND DEVELOPMENT	0.00	1,400.00
03/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS JACK CANNON	0.00	2,800.00
04/30/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS CURTIS OROKE CONSTRUCTION	0.00	4,200.00
04/30/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS J.E. RESSLER	0.00	1,400.00
04/30/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS PLATINUM HOMES	0.00	1,400.00
04/30/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS PLATINUM HOMES	0.00	1,400.00
04/30/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS PLATINUM HOMES	0.00	1,400.00
04/30/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS J.E. RESSLER HOMES	0.00	1,400.00
05/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS DAN SAUCERMAN HOMES	0.00	2,800.00
05/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS SHAWN MOCK	0.00	1,400.00
05/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS SCHERER CONSTRUCTION	0.00	1,400.00
05/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS CURTIS OROKE CONSTRUCTION	0.00	1,400.00
05/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS PLANET CONSTRUCTION	0.00	22,400.00
05/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,400.00

**GENERAL LEDGER REPORT  
SEWER FUND**

FROM: 1/1/2003 TO: 12/31/2005

City Of Basehor

GL#: 05-000-408 SEWER CONNECTION FEES

			Debit	Credit
		JEREMY RESSLER		
05/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,400.00
		PURCELL HOMES		
05/31/2003	CR	BLDG PMT/SWR CONN/PARK	0.00	1,400.00
		JEFF SCHERER		
05/31/2003	CR	BLDG PMTS/SWR CONN/PARK/TRANS	0.00	1,400.00
		CONSTRUCTION SERVICE		
06/30/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	16,800.00
		PLANET CONSTRUCTION		
06/30/2003	CR	BLDG PMTS/SWR CONN/PARK/TRANS	0.00	1,400.00
		LOWE'S CONSTRUCTION		
06/30/2003	CR	BLDG PMTS/SWR CONN/PARK/TRANS	0.00	1,400.00
		LOWE'S CONSTRUCTION		
06/30/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	5,600.00
		PLANET CONSTRUCTION		
06/30/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,400.00
		SHANDY CONSTRUCTION		
06/30/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,400.00
		CUSTOM HOMES		
06/30/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	11,200.00
		PLANET CONSTRUCTION		
07/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,400.00
		EMERALD HOMES		
07/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,400.00
		CURTIS OROKE CONSTRUCTION		
07/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,400.00
		SUNRISE BUILDERS		
07/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,400.00
		GREGG HOMES		
08/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,400.00
		CURTIS OROKE CONSTRUCTION		
08/31/2003	CR	BLDG PMT/SWR CONN/PARK	0.00	1,400.00
		COPELAND DEVELOPMENT		
08/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,400.00
		HERITAGE HOME BUILDERS		
10/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,400.00
		CURTIS OROKE		
10/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,400.00
		S&R HAWKINS		
10/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,400.00
		S&R HAWKINS		
10/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	2,800.00
		JEFF SCHERER		
10/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,400.00
		PICTURESQUE HOMES		
10/31/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,400.00
		CURTIS OROKE CONSTRUCTION		

GENERAL LEDGER REPORT  
SEWER FUND

FROM: 1/1/2003 TO: 12/31/2005

City Of Basehor

GL#: 05-000-408 SEWER CONNECTION FEES			Debit	Credit
11/30/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS GREGG HOMES	0.00	1,400.00
11/30/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS JOE SCHERER	0.00	1,400.00
11/30/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS PROHASKA BUILDERS	0.00	1,400.00
11/30/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS HARGROVE CONSTRUCTION	0.00	1,400.00
11/30/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS CURTIS OROKE CONSTRUCTION	0.00	1,400.00
11/30/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS DAN SAUCERMAN	0.00	1,400.00
11/30/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS DAN SAUCERMAN	0.00	1,400.00
12/15/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS RAY PALENSKE	0.00	2,800.00
12/15/2003	CR	BLDG PMT/SWR CONN/PART/TRANS PLANET CONSTRUCTION	0.00	22,400.00
12/15/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS CURTIS OROKE CONST	0.00	1,400.00
12/18/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS ULREICH CUSTOM HOMES	0.00	1,400.00
12/18/2003	CR	BLDG PMT/SWR CONN/PARK/TRANS EMERALD HOMES	0.00	1,400.00
12/18/2003	CR	BLDG PMT/SWR CONN/PARK BONEE PROPERTIES	0.00	8,400.00
01/23/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS G&J SERVICES INC	0.00	1,400.00
02/29/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS FRANK CRITTENDEN	0.00	1,500.00
02/29/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS HARGROVE CONSTRUCTION	0.00	1,500.00
03/17/2004	CR	BLDG PMTS/SWR CONN/PARK/TRANS LARISON HOMES	0.00	1,500.00
03/18/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS DOUG CLAUSSEN BUILDERS	0.00	3,000.00
03/22/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS PROHASKA BUILDERS	0.00	1,500.00
03/22/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS PROHASKA BUILDERS	0.00	1,500.00
03/25/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS EMERALD HOMES	0.00	1,500.00
03/25/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS EMERALD HOMES	0.00	1,500.00
03/26/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS CORVAN CONSTRUCTION	0.00	1,500.00
03/26/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00

GENERAL LEDGER REPORT  
SEWER FUND

FROM: 1/1/2003 TO: 12/31/2005

City Of Basehor

GL#: 05-000-408 SEWER CONNECTION FEES

			Debit	Credit
		CORVAN CONSTRUCTION		
03/31/2004	CR	BLDG PMTS/SWR CONN/PARK/TRANS	0.00	1,500.00
		SHANDY CONSTRUCTION		
04/07/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		ROSS ENTERPRIZES		
04/15/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		JAN RICK HOMES		
04/26/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		J.E. RESSLER HOMES		
04/26/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		J.E. RESSLER HOMES		
04/30/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	3,000.00
		CPM CONSTRUCTION		
04/30/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		DAN SAUCERMAN HOMES		
04/30/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		DAN SAUCERMAN HOMES		
05/06/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		DUCKWORTH HOMES		
05/07/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	6,000.00
		JEFF SCHERER		
05/13/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		R.B. DAVIS		
05/14/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		S&R HAWKINS ENTERPRISES		
05/27/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		SHAWN'S LAWN & LANDSCAPE		
05/27/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		HARGROVE CONSTRUCTION		
05/27/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		CURTIS OROKE CONSTRUCTION		
06/11/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		GREGG HOMES		
06/11/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		GREGG HOMES		
06/11/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		GREGG HOMES		
06/11/2004	CR	MISC PERMITS/SWR CONN	0.00	1,500.00
		XA HER		
06/11/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		H&H CONSTRUCTION		
06/17/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	3,000.00
		ULREICH CUSTOM HOMES		
06/19/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		SCHERER CONSTRUCTION		
06/23/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		PLATINUM HOMES		

GENERAL LEDGER REPORT  
SEWER FUND

FROM: 1/1/2003 TO: 12/31/2005

City Of Basehor

GL#: 05-000-408 SEWER CONNECTION FEES			Debit	Credit
06/23/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS PLATINUM HOMES	0.00	1,500.00
06/23/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS PLATINUM HOMES	0.00	1,500.00
06/23/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS LOWE'S CONSTRUCTION	0.00	1,500.00
06/24/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS HARGROVE CONSTRUCTION	0.00	1,500.00
07/22/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS SCHERER CONSTRUCTION	0.00	3,000.00
08/17/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS KRAMER HOMES	0.00	1,500.00
08/18/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS CRAIG COLE	0.00	1,500.00
08/18/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS S&R HAWKINS	0.00	1,500.00
08/18/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS J-RIGHT INC	0.00	1,500.00
08/18/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS EMERALD HOMES	0.00	1,500.00
08/18/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS HERITAGE HOMES	0.00	1,500.00
08/19/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS JACK CANNON	0.00	1,500.00
08/30/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS CRAIG OWSLEY BUILDERS	0.00	1,500.00
08/30/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS CORVAN CONSTRUCTION	0.00	1,500.00
08/30/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS CORVAN CONSTRUCTION	0.00	1,500.00
09/03/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS O.A.K. HOME BUILDERS	0.00	1,500.00
09/13/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS AZTEC BUILDING	0.00	1,500.00
09/14/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS H&H CONSTRUCTION	0.00	1,500.00
09/14/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS BONEE CONSTRUCTION	0.00	1,500.00
09/23/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS KRAMER HOMES	0.00	1,500.00
09/27/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS CURTIS OROKE	0.00	1,500.00
09/28/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS JOSEPH SCHERER	0.00	3,000.00
09/28/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS SCHERER CONSTRUCTION	0.00	4,500.00
09/28/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	6,000.00

GENERAL LEDGER REPORT  
SEWER FUND

FROM: 1/1/2003 TO: 12/31/2005

City Of Basehor

GL#: 05-000-408 SEWER CONNECTION FEES

			Debit	Credit
		SCHERER CONSTRUCTION		
09/30/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		ULREICH HOMES		
09/30/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		EMERALD HOMES		
10/21/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		PLATINUM HOMES		
10/21/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		SHAWN'S LAWN & LANDSCAPING		
10/27/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	3,000.00
		CRAIG OWSLEY BUILDERS		
11/08/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		ANDERSON CONSTRUCTION		
11/08/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		J.E. RESSLER HOMES		
11/09/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		ULREICH CUSTOM HOMES		
11/10/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	18,000.00
		ECHO BUILDERS		
11/11/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	3,000.00
		PLANET CONSTRUCTION		
11/17/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		A&M HOMES		
11/17/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	3,000.00
		PLANET CONSTRUCTION		
11/19/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		CURTIS OROKE CONSTRUCTION		
11/19/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		CURTIS OROKE CONSTRUCTION		
11/19/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		CURTIS OROKE CONSTRUCTION		
11/24/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	4,500.00
		PLANET CONSTRUCTIONS		
11/26/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		SHANDY CONSTRUCTION		
11/30/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		RAY PALENSKE		
12/09/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	1,500.00
		CURTIS OROKE CONSTRUCTION		
12/17/2004	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	3,000.00
		R.B. DAVIS CONSTRUCTION		
12/17/2004	CR	BLDG PMTS/SWR CONN/PARK/TRANS	0.00	3,000.00
		PLANET CONSTRUCTION		
12/17/2004	CR	BUILDING PMTS/SWR CONN/PARK	0.00	1,500.00
		RAY PALENSKE		
12/30/2004	CR	SEWER CONNECTION FEES	0.00	1,500.00
		JERRY MUSSETT		

GENERAL LEDGER REPORT  
SEWER FUND

FROM: 1/1/2003 TO: 12/31/2005

City Of Basehor

GL#: 05-000-408 SEWER CONNECTION FEES

			Debit	Credit
01/05/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS EMERALD HOMES	0.00	1,500.00
01/06/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS JOSEPH SCHERER	0.00	6,000.00
01/13/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS PLANET CONSTRUCTION	0.00	6,000.00
01/21/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS TROY LETOURNEAU CONSTRUCTION	0.00	4,500.00
01/25/2005	CR	SEWER CONNECTION FEES SEWER DISTRICT #7 LEAVENWORTH COUNTY	0.00	47,500.00
02/04/2005	CR	BLD PMT/SWR/PARK/TRANS/BUS LIC OAK TREE HOMES	0.00	2,100.00
02/17/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS CRAIG OWSLEY BUILDERS	0.00	2,100.00
02/24/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS S & R HAWKINS ENTERPRISES	0.00	2,100.00
02/28/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS ULREICH CUSTOM HOMES	0.00	2,100.00
02/28/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS GREGG HOMES	0.00	2,100.00
03/02/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS CORVAN CONSTRUCTION	0.00	2,100.00
03/02/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS CORVAN CONSTRUCTION	0.00	2,100.00
03/02/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS CORVAN CONSTRUCTION	0.00	2,100.00
03/06/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS SHAWN'S LAWN & LANDSCAPING	0.00	2,100.00
03/06/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS SHAWN'S LAWN & LANDSCAPING	0.00	2,100.00
03/06/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS PLANET CONSTRUCTION	0.00	2,100.00
03/06/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS PLANET CONSTRUCTION	0.00	2,100.00
03/10/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS EMERALD HOMES	0.00	2,100.00
03/18/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS BONEE CONSTRUCTION	0.00	2,100.00
03/23/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS CURTIS OROKE	0.00	2,100.00
03/29/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS GREGG HOMES	0.00	2,100.00
03/29/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS GREGG HOMES	0.00	2,100.00
03/31/2005	CR	BUSINESS LICENSE/BLDG PMT/SWR SUN PRAIRIE HOMES	0.00	2,100.00

**GENERAL LEDGER REPORT  
SEWER FUND**

FROM: 1/1/2003 TO: 12/31/2005

City Of Basehor

GL#: 05-000-408 SEWER CONNECTION FEES

			Debit	Credit
03/31/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS SUN PRAIRIE HOMES	0.00	2,100.00
04/07/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS JE RESSLER HOMES	0.00	2,100.00
04/07/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS JE RESSLER HOMES	0.00	2,100.00
04/15/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS VERNON LYNN	0.00	2,100.00
04/15/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS RB DAVIS CONSTRUCTION	0.00	2,100.00
04/18/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS GREGG HOMES	0.00	2,100.00
04/28/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS SHERER CONSTRUCTION	0.00	2,100.00
04/28/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS SHERER CONSTRUCTION	0.00	2,100.00
04/28/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS SHERER CONSTRUCTION	0.00	2,100.00
05/10/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS EMERALD HOMES	0.00	2,100.00
05/10/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS EMERALD HOMES	0.00	2,100.00
05/11/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS CORVAN CONSTRUCTION	0.00	2,100.00
05/11/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS CORVAN CONSTRUCTION	0.00	2,100.00
05/13/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS DAN SAUCERMAN HOMES	0.00	2,100.00
05/18/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS L & D PHILLIPS HOMES	0.00	2,100.00
05/18/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS L & D PHILLIPS HOMES	0.00	2,100.00
05/18/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS L & D PHILLIPS HOMES	0.00	2,100.00
05/18/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS L & D PHILLIPS HOMES	0.00	2,100.00
05/18/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS L & L CUSTOM HOMES	0.00	2,100.00
05/18/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS L & L CUSTOM HOMES	0.00	2,100.00
05/31/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS SHANDY CONSTRUCTION	0.00	2,100.00
05/31/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS RAY PALENSKE	0.00	4,200.00
06/06/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS AZTEC BUILDING	0.00	2,100.00
06/07/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS	0.00	2,100.00

GENERAL LEDGER REPORT  
SEWER FUND

FROM: 1/1/2003 TO: 12/31/2005

City Of Basehor

		Debit	Credit
GL#: 05-000-408 SEWER CONNECTION FEES			
			CORBAN CONSTRUCTION
06/13/2005	CR	0.00	2,100.00
			BLDG PMT/SWR CONN/PARK/TRANS PLATINUM HOMES
06/17/2005	CR	0.00	2,100.00
			BLDG PMT/SWR CONN/PARK/TRANS A & M HOMES
06/20/2005	CR	0.00	2,100.00
			BLDG PMT/SWR CONN/PARK/TRANS S & R HAWKINS ENTERPRISES
06/22/2005	CR	0.00	2,100.00
			BLDG PMT/SWR CONN/PARK/TRANS SUN PRAIRIE HOMES
06/22/2005	CR	0.00	2,100.00
			BLDG PMT/SWR CONN/PARK/TRANS SUN PRAIRIE HOMES
06/22/2005	CR	0.00	2,100.00
			BLDG PMT/SWR CONN/PARK/TRANS SCHERER CONSTRUCTION
06/22/2005	CR	0.00	2,100.00
			BLDG PMT/SWR CONN/PARK/TRANS SCHERER CONSTRUCTION
06/22/2005	CR	0.00	2,100.00
			BLDG PMT/SWR CONN/PARK/TRANS HARGROVE CONSTRUCTION
06/24/2005	CR	0.00	2,100.00
			BLDG PMT/SWR CONN/PARK/TRANS PARKWAY HOMES
07/11/2005	CR	0.00	2,100.00
			BLDG PMT/SWR CONN/PARK/TRANS D/B/A PARKWAY HOMES
07/19/2005	CR	0.00	2,100.00
			BLDG PMT/SWR CONN/PARK/TRANS CORVAN CONSTRUCTION
07/19/2005	CR	0.00	2,100.00
			BLDG PMT/SWR CONN/PARK/TRANS GLEN A MOCK CONSTRUCTION
07/19/2005	CR	0.00	2,100.00
			BLDG PMT/SWR CONN/PARK/TRANS AZTEC BUILDING LLC
07/19/2005	CR	0.00	2,100.00
			BLDG PMT/SWR CONN/PARK/TRANS AZTEC BUILDING LLC
07/19/2005	CR	0.00	2,100.00
			BLDG PMT/SWR CONN/PARK/TRANS AZTEC BUILDING LLC
07/27/2005	CR	0.00	2,100.00
			BLDG PMT/SWR CONN/PARK/TRANS SHANDY CONSTRUCTION
07/27/2005	CR	0.00	2,100.00
			BLDG PMT/SWR/PARK/TRANS J E RESSLER HOMES
07/29/2005	CR	0.00	2,100.00
			BLDG PMT/SWR CONN/PARK/TRANS A & M HOMES
08/02/2005	CR	0.00	2,100.00
			BLDG PMT/SWR CONN/PARK/TRANS RUST WEST
08/04/2005	CR	0.00	2,100.00
			BLDG PMT/SWR CONN/PARK/TRANS SUN PRAIRIE HOMES INC
08/11/2005	CR	0.00	2,100.00
			BLDG PMT/SWR CONN/PARK/TRANS TIMBERWOOD COMPANY, INC.
08/11/2005	CR	0.00	2,100.00
			BLDG PMT/SWR CONN/PARK/TRANS TIMBERWOOD COMPANY, INC.
08/11/2005	CR	0.00	2,100.00
			BLDG PMT/SWR CONN/PARK/TRANS S & R HAWKINS

**GENERAL LEDGER REPORT  
SEWER FUND**

FROM: 1/1/2003 TO: 12/31/2005

City Of Basehor

GL#: 05-000-408 SEWER CONNECTION FEES

			Debit	Credit
08/11/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS SUN HOMES	0.00	2,100.00
08/18/2005	CR	SWR CONN/PARK CASEY'S GENERAL STORES	0.00	2,100.00
08/18/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS EMERALD HOMES	0.00	2,100.00
08/18/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS EMERALD HOMES	0.00	2,100.00
08/18/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS TROY LETOURNEAU CONST	0.00	4,200.00
08/24/2005	CR	BLDG PMT/SWR CONN/TRANS/PARK VICKI LOGSDON	0.00	2,100.00
08/26/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS GREGG HOMES	0.00	2,100.00
09/08/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS JOSEPH SHERER	0.00	4,200.00
09/14/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS A & M HOMES, INC.	0.00	2,100.00
09/19/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS BONEE CONSTRUCTION	0.00	2,100.00
09/23/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS S & L CONSTRUCTION	0.00	2,100.00
09/23/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS APEX HOMES	0.00	2,100.00
09/28/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS EMERALD HOMES	0.00	2,100.00
09/30/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS HAWKHEEL HOMES LLC	0.00	6,300.00
10/06/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS JONES & JONES DEVELOPMENT	0.00	2,100.00
10/06/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS CORVAN CONSTRUCTION	0.00	2,100.00
10/13/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS MILL CREEK CENTER	0.00	2,100.00
10/13/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS S. L. & L. CONSTRUCTION	0.00	2,100.00
10/19/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS S & R HAWKINS	0.00	2,100.00
10/19/2005	CR	BLDG PMT/SWR CONN/TRANS/PARK S & R HAWKINS	0.00	2,100.00
10/26/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS SUN PRAIRIE HOMES	0.00	2,100.00
10/28/2005	CR	BLDG PMT/SWR CONN/PARK/TRANS SUN PRAIRIE HOMES	0.00	2,100.00
10/31/2005	TR	TRANSFER SEWER CONN FEES DISTRICT #7 PREVIOUSLY SET UP WRONG	47,500.00	0.00

GENERAL LEDGER REPORT  
SEWER FUND

FROM: 1/1/2003 TO: 12/31/2005

City Of Basehor

		Debit	Credit	
	GL#: 05-000-408	SEWER CONNECTION FEES		
				PER COUNCIL MEETING
10/31/2005	CR	0.00	2,100.00	BLDG PMT/SWR CONN/PARK/TRANS FALCON LAKES
11/04/2005	CR	0.00	2,100.00	BLDG PMT/SWR CONN/PARK/TRANS PLATINUM HOMES
11/04/2005	CR	0.00	2,100.00	BLDG PMT/SWR CONN/PARK/TRANS PLATINUM HOMES
11/04/2005	CR	0.00	2,100.00	BLDG PMT/SWR CONN/PARK/TRANS S,L&L CONSTRUCTION
11/09/2005	CR	0.00	2,100.00	BLDG PMT/SWR CONN/PARK/TRANS BONEE CONSTRUCTION
11/18/2005	CR	0.00	2,100.00	BLDG PMT/SWR CONN/PARK/TRANS EMERALD HOMES
12/02/2005	CR	0.00	2,100.00	BLDG PMT/SWR CONN/PARK/TRANS CURTIS OROKE
12/02/2005	CR	0.00	2,100.00	BLDG PMT/SWR CONN/PARK/TRANS CURTIS OROKE
12/14/2005	CR	0.00	2,650.00	SEWER CONNECTION FEES C. L. CONUS BUILDERS, LLC
12/14/2005	CR	0.00	2,650.00	SEWER CONNECTION FEES C. L. CONUS BUILDERS
12/20/2005	CR	0.00	2,650.00	SEWER CONNECTION HOWARD THENO & SONS
12/28/2005	CR	0.00	2,100.00	BLDG PMT/SWR CONN/PARK/TRANS J E RESSLER HOMES INC
05-000-408	SEWER CONNECTION FEES	47,500.00	628,350.00	580,850.0
	Fund: 05 - SEWER FUND Totals:	47,500.00	628,350.00	
	Grand Totals:	47,500.00	628,350.00	

Constant User Rate Increase

<b>KEY</b>	
User-Manipulated Cells	
Locked Cells	

Bond Parameters	
Bond Amount	\$3,941,000
Interest Rate	3.50%

Fee Structure Parameters	
Annual User Fee Increase*	2.50%
Annual O&M Expense Increase**	4.00%

\* 2.75% Annual User Fee Increase from 2006 Larkin Report  
 \*\* 4.00% Annual O&M Increase from 2006 Larkin Report

Scenario I (20 Year Debt Service)	
Years of Debt Service	20
Annualization Factor	0.0704

Scenario II (12 Year Debt Service)	
Years of Debt Service	12
Annualization Factor	0.1035

Year	Users	New Users*	User Fee**	User Fee Revenue	Connection Fee***	Connection Fee Revenue	Total Revenue
2007	1406	80	\$38.67	\$652,440	\$2,600	\$208,000	\$860,440
2008	1486	80	\$39.64	\$706,803	\$2,950	\$236,000	\$942,803
2009	1506	130	\$40.63	\$734,223	\$3,200	\$416,000	\$1,150,223
2010	1636	130	\$41.64	\$817,542	\$3,450	\$448,500	\$1,266,042
2011	1746	110	\$42.68	\$894,324	\$3,700	\$407,000	\$1,301,324
2012	1856	110	\$43.75	\$974,435	\$3,950	\$434,500	\$1,408,935
2013	1956	100	\$44.85	\$1,052,610	\$4,200	\$420,000	\$1,472,610
2014	2056	100	\$45.97	\$1,134,085	\$4,450	\$445,000	\$1,579,085
2015	2146	90	\$47.12	\$1,213,322	\$4,700	\$423,000	\$1,636,322
2016	2236	90	\$48.29	\$1,295,812	\$4,950	\$445,500	\$1,741,312
2017	2326	90	\$49.50	\$1,381,668	\$5,200	\$468,000	\$1,849,668
2018	2406	80	\$50.74	\$1,464,919	\$5,450	\$436,000	\$1,900,919
2019	2486	80	\$52.01	\$1,551,468	\$5,700	\$456,000	\$2,007,468
2020	2561	75	\$53.31	\$1,638,231	\$5,950	\$446,250	\$2,084,481
2021	2636	75	\$54.64	\$1,728,363	\$6,200	\$465,000	\$2,193,363
2022	2711	75	\$56.01	\$1,821,977	\$6,450	\$483,750	\$2,305,727
2023	2786	75	\$57.41	\$1,919,192	\$6,700	\$502,500	\$2,421,692
2024	2836	50	\$58.84	\$2,002,476	\$6,950	\$347,500	\$2,349,976
2025	2886	50	\$60.31	\$2,088,725	\$7,200	\$360,000	\$2,448,725
2026	2936	50	\$61.82	\$2,178,035	\$7,450	\$372,500	\$2,550,535
2027	2986	50	\$63.37	\$2,270,505	\$7,700	\$385,000	\$2,655,505
2028	3036	50	\$64.95	\$2,366,238	\$7,950	\$397,500	\$2,763,738

\* New Users column originally populated with numbers from Financial Capability Study by Lowenrhal, Singleton Webb & Wilson and 2006 Larkin Report. See New Users Comparison sheet for B&M derived projections.

\*\* User Fee column populated with values derived from Financial Capability Study by Lowenrhal, Singleton Webb & Wilson and 2006 Larkin Report and annual rate increase as specified above. Original value of 2.75%.

\*\*\* Connection Fee column populated with values from Financial Capability Study by Lowenrhal, Singleton Webb & Wilson and 2006 Larkin Report.



Constant User Rate Increase

Year	O&M Expenses*	Existing Loan Payments	Sub-Total Expenses**	Scenario I Loan Payments***	Scenario II Loan Payments***	Scenario I Total Expenses	Scenario II Total Expenses
2007	\$352,341	\$488,000	\$840,341	\$0	\$0	\$840,341	\$840,341
2008	\$366,435	\$488,000	\$854,435	\$0	\$0	\$854,435	\$854,435
2009	\$381,092	\$488,000	\$869,092	\$277,293	\$407,830	\$1,146,385	\$1,276,922
2010	\$396,336	\$527,000	\$923,336	\$277,293	\$407,830	\$1,200,629	\$1,331,166
2011	\$412,189	\$566,000	\$978,189	\$277,293	\$407,830	\$1,255,482	\$1,386,019
2012	\$428,677	\$566,000	\$994,677	\$277,293	\$407,830	\$1,271,970	\$1,402,507
2013	\$445,824	\$566,000	\$1,011,824	\$277,293	\$407,830	\$1,289,117	\$1,419,654
2014	\$463,657	\$566,000	\$1,029,657	\$277,293	\$407,830	\$1,306,950	\$1,437,487
2015	\$482,203	\$672,565	\$1,154,768	\$277,293	\$407,830	\$1,432,061	\$1,562,598
2016	\$501,491	\$779,130	\$1,280,621	\$277,293	\$407,830	\$1,557,914	\$1,688,451
2017	\$521,551	\$779,130	\$1,300,681	\$277,293	\$407,830	\$1,577,974	\$1,708,511
2018	\$542,413	\$779,130	\$1,321,543	\$277,293	\$407,830	\$1,598,836	\$1,729,373
2019	\$564,109	\$779,130	\$1,343,239	\$277,293	\$407,830	\$1,620,532	\$1,751,070
2020	\$586,674	\$389,565	\$976,239	\$277,293	\$407,830	\$1,253,532	\$1,384,069
2021	\$610,141	\$0	\$610,141	\$277,293	\$0	\$887,434	\$610,141
2022	\$634,546	\$0	\$634,546	\$277,293	\$0	\$911,839	\$634,546
2023	\$659,928	\$0	\$659,928	\$277,293	\$0	\$937,221	\$659,928
2024	\$686,325	\$0	\$686,325	\$277,293	\$0	\$963,618	\$686,325
2025	\$713,778	\$0	\$713,778	\$277,293	\$0	\$991,071	\$713,778
2026	\$742,329	\$0	\$742,329	\$277,293	\$0	\$1,019,622	\$742,329
2027	\$772,023	\$0	\$772,023	\$277,293	\$0	\$1,049,316	\$772,023
2028	\$802,903	\$0	\$802,903	\$277,293	\$0	\$1,080,196	\$802,903
Totals	\$12,066,964	\$8,433,650	\$20,500,614	\$5,545,860	\$4,893,963	\$26,046,474	\$25,394,577

\* O&M Expenses based on numbers from Larkin Report. Increase at annual rate specified above (originally set to 4.0%)

\*\* Sub-Total Expenses do not include any capital outlay for Engineering Services or CIP projects.

\*\*\* All loan payments based on flat, annual fee to repay bonds for the duration specified. Repayment initiates in 2009.

Scenario I Balance				Scenario II Balance			
Year	Total Revenue	Total Expenses	Balance	Year	Total Revenue	Total Expenses	Balance
2007	\$860,440	\$840,341	\$20,099	2007	\$860,440	\$840,341	\$20,099
2008	\$942,803	\$854,435	\$88,368	2008	\$942,803	\$854,435	\$88,368
2009	\$1,150,223	\$1,146,385	\$3,838	2009	\$1,150,223	\$1,276,922	(\$126,699)
2010	\$1,266,042	\$1,200,629	\$65,414	2010	\$1,266,042	\$1,331,166	(\$65,123)
2011	\$1,301,324	\$1,255,482	\$45,842	2011	\$1,301,324	\$1,386,019	(\$84,695)
2012	\$1,408,935	\$1,271,970	\$136,965	2012	\$1,408,935	\$1,402,507	\$6,428
2013	\$1,472,610	\$1,289,117	\$183,493	2013	\$1,472,610	\$1,419,654	\$52,956
2014	\$1,579,085	\$1,306,950	\$272,135	2014	\$1,579,085	\$1,437,487	\$141,598
2015	\$1,636,322	\$1,432,061	\$204,261	2015	\$1,636,322	\$1,562,598	\$73,724
2016	\$1,741,312	\$1,557,914	\$183,398	2016	\$1,741,312	\$1,688,451	\$52,861
2017	\$1,849,668	\$1,577,974	\$271,695	2017	\$1,849,668	\$1,708,511	\$141,157
2018	\$1,900,919	\$1,598,836	\$302,083	2018	\$1,900,919	\$1,729,373	\$171,546
2019	\$2,007,468	\$1,620,532	\$386,936	2019	\$2,007,468	\$1,751,070	\$256,399
2020	\$2,084,481	\$1,253,532	\$830,950	2020	\$2,084,481	\$1,384,069	\$700,412
2021	\$2,193,363	\$887,434	\$1,305,929	2021	\$2,193,363	\$610,141	\$1,583,222
2022	\$2,305,727	\$911,839	\$1,393,888	2022	\$2,305,727	\$634,546	\$1,671,181
2023	\$2,421,692	\$937,221	\$1,484,471	2023	\$2,421,692	\$659,928	\$1,761,764
2024	\$2,349,976	\$963,618	\$1,386,358	2024	\$2,349,976	\$686,325	\$1,663,651
2025	\$2,448,725	\$991,071	\$1,457,654	2025	\$2,448,725	\$713,778	\$1,734,947
2026	\$2,550,535	\$1,019,622	\$1,530,913	2026	\$2,550,535	\$742,329	\$1,808,206
2027	\$2,655,505	\$1,049,316	\$1,606,190	2027	\$2,655,505	\$772,023	\$1,883,483
2028	\$2,763,738	\$1,080,196	\$1,683,541	2028	\$2,763,738	\$802,903	\$1,960,834



Constant User Rate Increase

KEY	
User-Manipulated Cells	
Locked Cells	

Bond Parameters	
Bond Amount	\$3,941,000
Interest Rate	3.50%

Fee Structure Parameters	
Annual User Fee Increase*	2.50%
Annual O&M Expense Increase**	4.00%

\* 2.75% Annual User Fee Increase from 2006 Larkin Report

\*\* 4.00% Annual O&M Increase from 2006 Larkin Report

Scenario I (20 Year Debt Service)	
Years of Debt Service	20
Annualization Factor	0.0704

Scenario II (12 Year Debt Service)	
Years of Debt Service	12
Annualization Factor	0.1035

Year	Users	New Users*	User Fee**	User Fee Revenue	Connection Fee***	Connection Fee Revenue	Total Revenue
2007	1406	80	\$38.67	\$652,440	\$2,600	\$208,000	\$860,440
2008	1486	80	\$39.64	\$706,803	\$2,950	\$236,000	\$942,803
2009	1506	130	\$40.63	\$734,223	\$3,200	\$416,000	\$1,150,223
2010	1636	130	\$41.64	\$817,542	\$3,450	\$448,500	\$1,266,042
2011	1746	110	\$42.68	\$894,324	\$3,700	\$407,000	\$1,301,324
2012	1856	110	\$43.75	\$974,435	\$3,950	\$434,500	\$1,408,935
2013	1956	100	\$44.85	\$1,052,610	\$4,200	\$420,000	\$1,472,610
2014	2056	100	\$45.97	\$1,134,085	\$4,450	\$445,000	\$1,579,085
2015	2146	90	\$47.12	\$1,213,322	\$4,700	\$423,000	\$1,636,322
2016	2236	90	\$48.29	\$1,295,812	\$4,950	\$445,500	\$1,741,312
2017	2326	90	\$49.50	\$1,381,668	\$5,200	\$468,000	\$1,849,668
2018	2406	80	\$50.74	\$1,464,919	\$5,450	\$436,000	\$1,900,919
2019	2486	80	\$52.01	\$1,551,468	\$5,700	\$456,000	\$2,007,468
2020	2561	75	\$53.31	\$1,638,231	\$5,950	\$446,250	\$2,084,481
2021	2636	75	\$54.64	\$1,728,363	\$6,200	\$465,000	\$2,193,363
2022	2711	75	\$56.01	\$1,821,977	\$6,450	\$483,750	\$2,305,727
2023	2786	75	\$57.41	\$1,919,192	\$6,700	\$502,500	\$2,421,692
2024	2836	50	\$58.84	\$2,002,476	\$6,950	\$347,500	\$2,349,976
2025	2886	50	\$60.31	\$2,088,725	\$7,200	\$360,000	\$2,448,725
2026	2936	50	\$61.82	\$2,178,035	\$7,450	\$372,500	\$2,550,535
2027	2986	50	\$63.37	\$2,270,505	\$7,700	\$385,000	\$2,655,505
2028	3036	50	\$64.95	\$2,366,238	\$7,950	\$397,500	\$2,763,738

\* New Users column originally populated with numbers from Financial Capability Study by Lowenrhal, Singleton Webb & Wilson and 2006 Larkin Report.

See New Users Comparison sheet for B&M derived projections.

\*\* User Fee column populated with values derived from Financial Capability Study by Lowenrhal, Singleton Webb & Wilson and 2006 Larkin Report and annual rate increase as specified above. Original value of 2.75%.

\*\*\* Connection Fee column populated with values from Financial Capability Study by Lowenrhal, Singleton Webb & Wilson and 2006 Larkin Report.



Constant User Rate Increase

Year	O&M Expenses*	Existing Loan Payments	Sub-Total Expenses**	Scenario I Loan Payments***	Scenario II Loan Payments***	Scenario I Total Expenses	Scenario II Total Expenses
2007	\$352,341	\$488,000	\$840,341	\$0	\$0	\$840,341	\$840,341
2008	\$366,435	\$488,000	\$854,435	\$0	\$0	\$854,435	\$854,435
2009	\$381,092	\$488,000	\$869,092	\$277,293	\$407,830	\$1,146,385	\$1,276,922
2010	\$396,336	\$527,000	\$923,336	\$277,293	\$407,830	\$1,200,629	\$1,331,166
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2013	\$445,824	\$566,000	\$1,011,824	\$277,293	\$407,830	\$1,289,117	\$1,419,654
2014	\$463,657	\$566,000	\$1,029,657	\$277,293	\$407,830	\$1,306,950	\$1,437,487
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2022	\$634,546	\$0	\$634,546	\$277,293	\$0	\$911,839	\$634,546
2023	\$659,928	\$0	\$659,928	\$277,293	\$0	\$937,221	\$659,928
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2025	\$713,778	\$0	\$713,778	\$277,293	\$0	\$991,071	\$713,778
2026	\$742,329	\$0	\$742,329	\$277,293	\$0	\$1,019,622	\$742,329
2027	\$772,023	\$0	\$772,023	\$277,293	\$0	\$1,049,316	\$772,023
2028	\$802,903	\$0	\$802,903	\$277,293	\$0	\$1,080,196	\$802,903
<b>Totals</b>	<b>\$12,066,964</b>	<b>\$8,433,650</b>	<b>\$20,500,614</b>	<b>\$5,545,860</b>	<b>\$4,893,963</b>	<b>\$26,046,474</b>	<b>\$25,394,577</b>

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2017	\$1,849,668	\$1,577,974	\$271,695	2017	\$1,849,668	\$1,708,511	\$141,157
2018	\$1,900,919	\$1,598,836	\$302,083	2018	\$1,900,919	\$1,729,373	\$171,546
2019	\$2,007,468	\$1,620,532	\$386,936	2019	\$2,007,468	\$1,751,070	\$256,399
2020	\$2,084,481	\$1,253,532	\$830,950	2020	\$2,084,481	\$1,384,069	\$700,412
2021	\$2,193,363	\$887,434	\$1,305,929	2021	\$2,193,363	\$610,141	\$1,583,222
2022	\$2,305,727	\$911,839	\$1,393,888	2022	\$2,305,727	\$634,546	\$1,671,181
2023	\$2,421,692	\$937,221	\$1,484,471	2023	\$2,421,692	\$659,928	\$1,761,764
2024	\$2,349,976	\$963,618	\$1,386,358	2024	\$2,349,976	\$686,325	\$1,663,651
2025	\$2,448,725	\$991,071	\$1,457,654	2025	\$2,448,725	\$713,778	\$1,734,947
2026	\$2,550,535	\$1,019,622	\$1,530,913	2026	\$2,550,535	\$742,329	\$1,808,206
2027	\$2,655,505	\$1,049,316	\$1,606,190	2027	\$2,655,505	\$772,023	\$1,883,483
2028	\$2,763,738	\$1,080,196	\$1,683,541	2028	\$2,763,738	\$802,903	\$1,960,834



(First published in *Basehor Sentinel* on Thursday, April 16, 2009)

## ORDINANCE NO. 551

### AN ORDINANCE AMENDING ARTICLE XV, UTILITIES, ARTICLE 15-239 SEWER SERVICE CHARGE OF THE CODE OF THE CITY OF BASEHOR, KANSAS

**Section 1.** Section 15, Article 2 of the Code of the city of Basehor provides that monthly sewage treatment charges and connection fees shall be established by written policy of the governing body.

15-239. SEWER SERVICE CHARGE. (a) As of May 1, 2009, the individual monthly charge for sewage treatment will be \$7.56 per thousand gallons of water consumed, based on the average water consumption of the months of December 2008, January 2009, and February 2009. Monthly water consumption records will be obtained by the city from Consolidated Rural Water District No. 1, Suburban Water Company, or any other water provider.

(b) Commencing January 1, 2008, the average water consumption shall be based upon the average of the water consumed for the month of December of the previous year and the months of January and February of the current year. Each year thereafter, the average usage will be calculated utilizing the historical data in the same manner. Monthly billing changes will be effective May 1st of each year.

(c) In the event that a customer establishes from reasonable evidence that the three month average is not representative of their actual usage, then the billing clerk with the consent of the city administrator is authorized to recalculate the appropriate usage based upon the information provided. Adjustments shall not be retroactive and will take effect with the next monthly billing cycle. No adjustments to utility accounts shall be made until the customer's account is paid in full.

(d) Units that water consumption records may not be available for all of the months of December, January and February may be charged based on the average of one to three months preceding or following these months.

(e) Units that are connected to the sewer system after the effective date, or units that do not receive water service from Consolidated Rural Water District No. 1 or Suburban Water Company, or units that water usage records are otherwise not available, shall be assigned an average monthly water consumption of 6,350 gallons, until an actual average can be determined or the unit may be charged on a per capita basis of 100 gallon per day per occupant.

(f) The monthly charge for new units that will significantly exceed the monthly average of 6,350 gallons may be based on actual water usage, on a month-to-month basis, until an accurate average can be determined.



(g) There will be a minimum charge of \$10.20 per month and increase 2.5% effective May 1, 2009. Units that are vacant will be charged the minimum fee for each month they are vacant.  
(Ord. 333, Sec. 3:7)

**Section 2.** This ordinance shall be in full force and effective from and after its passage and publication in the official city newspaper.

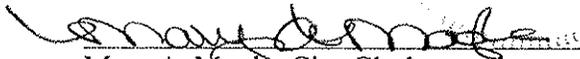
Approved by the City Council this 6<sup>th</sup> day of April, 2009

Approved by the Mayor this 6<sup>th</sup> day of April, 2009

Attest:



  
\_\_\_\_\_  
Mayor Chris Garcia

  
\_\_\_\_\_  
Mary A. Mogler, City Clerk





# The City of Basehor

**Date:** November 30, 2010  
**To:** Basehor City Council  
**From:** Mark Loughry, City Administrator  
Corey Swisher, City Clerk  
**Re:** Sewer Connection Fees

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## **Background:**

In early 2008 the Basehor City Council established that the sewer connection fee would be set at \$2,950 and then increased by \$250 annually (Ord. 524). The current connection fee is \$3,450. Staff is concerned this mandated increase is not presently conducive to Basehor's competitive residential development advantage. (see attachment A)

## **Council Options:**

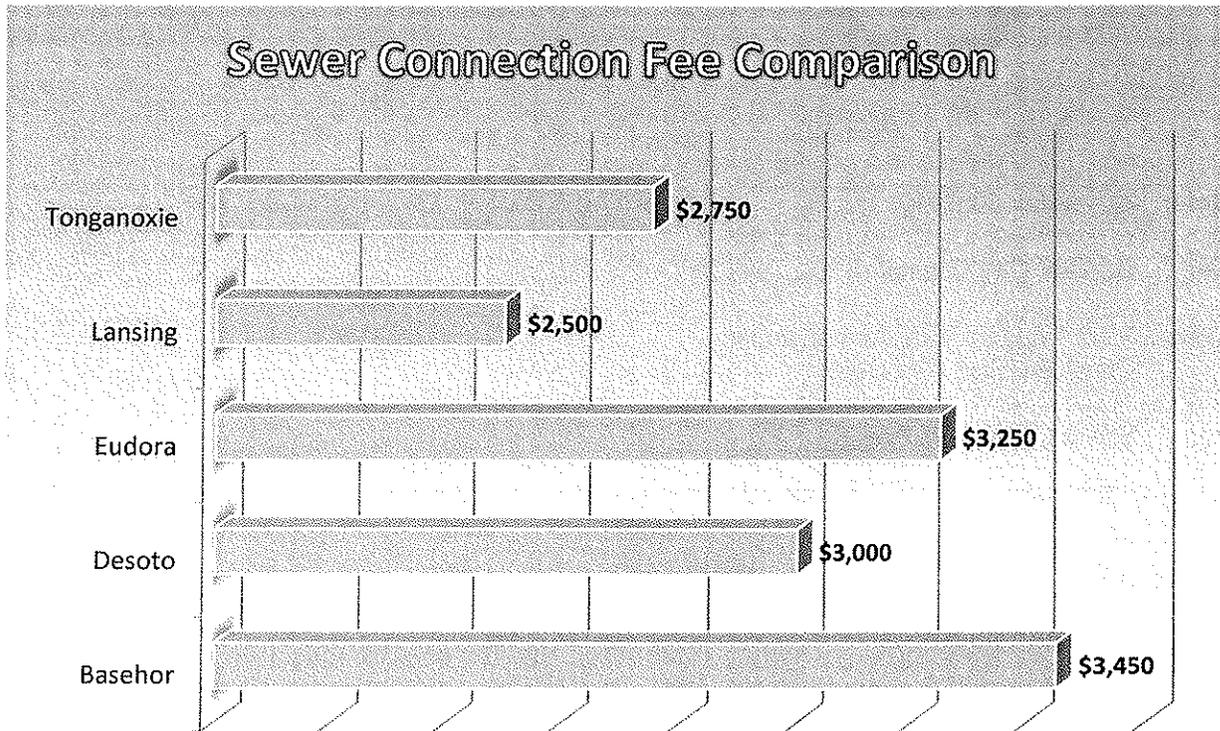
- Option #1:* Maintain the status quo and continue mandated annual sewer connection fee increases.
- Option #2:* Eliminate the mandated annual increase and leave connection fee at current amount (\$3,450).
- Option #3:* Establish a new rate without an automatic increase.

Requiring the sewer connection fee to increase may put the City of Basehor at a competitive disadvantage. Eliminating the automatic increase would allow the City to stay more strategically positioned in regard to development fees. Council maintains the ability to change the fee at any time with the passage of an ordinance.

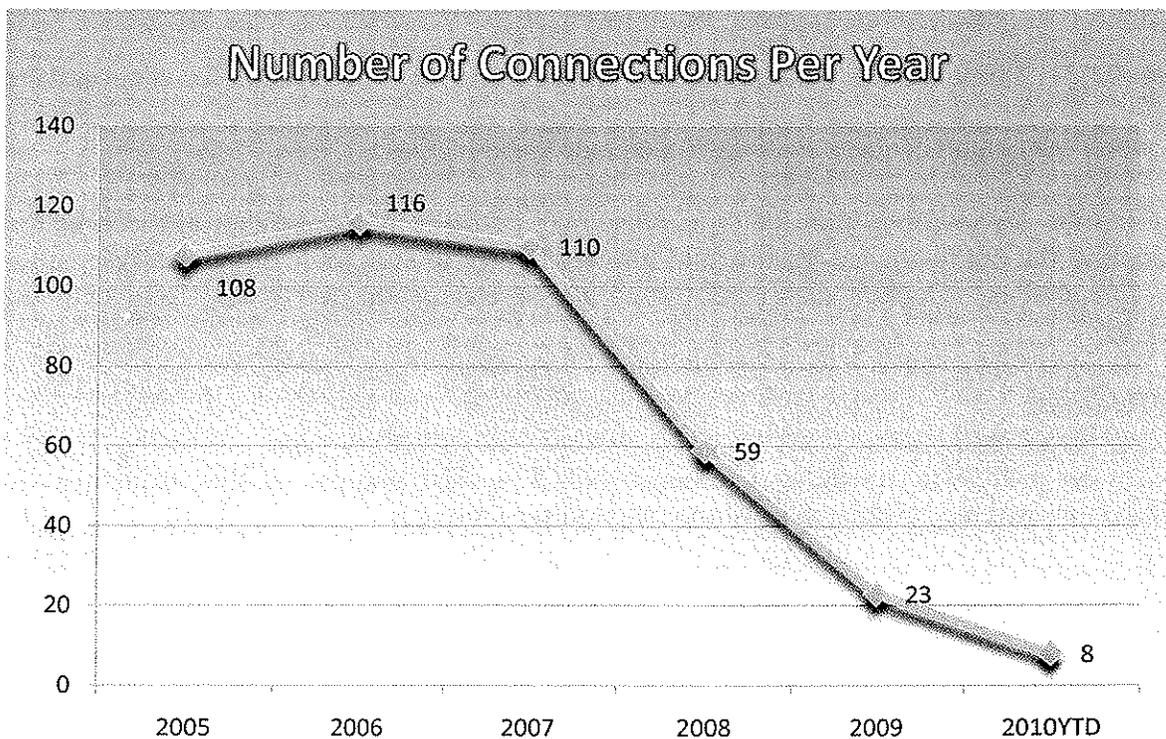
## **Staff Request:**

Consider an ordinance amending Ordinance No. 524. The purpose of this ordinance would only be to eliminate the currently mandated sewer connection fee increase.

## ATTACHMENT A



Basehor's residential sewer connection fees are currently 6.15% higher than any comparable neighboring community. If the 2011 increase is instated Basehor will be 13.84% higher.



City of Basehor

Ord. 524

Jan. 10, 2008

(First published in *Basehor Sentinel* on January 31, 2008)**ORDINANCE NO. 524****AN ORDINANCE REPEALING 5.04MP AND 5.05MP OF THE MUNICIPAL POLICY AND CREATING AN ORDINANCE AMENDING ARTICLE XV, UTILITIES, ARTICLE 15-238 AND 15-240 OF THE CODE OF THE CITY OF BASEHOR, KANSAS**

**Section 1.** Section 15, Article 2 of the Code of the city of Basehor provides that monthly sewerage treatment charges and connection fees shall be established by written policy of the governing body.

15-239. **SEWER SERVICE CHARGE.** (a) As of May 1, 2008, the individual monthly charge for sewage treatment will be \$7.38 per thousand gallons of water consumed, based on the average water consumption of the months of December 2007, January 2008, and February 2008. Monthly water consumption records will be obtained by the city from Consolidated Rural Water District No. 1, Suburban Water Company, or any other water provider.

(b) Commencing January 1, 2008, the average water consumption shall be based upon the average of the water consumed for the month of December of the previous year and the months of January and February of the current year. Each year thereafter, the average usage will be calculated utilizing the historical data in the same manner. Monthly billing changes will be effective May 1st of each year.

(c) In the event that a customer establishes from reasonable evidence that the three month average is not representative of their actual usage, then the billing clerk with the consent of the city administrator is authorized to recalculate the appropriate usage based upon the information provided. Adjustments shall not be retroactive and will take effect with the next monthly billing cycle. No adjustments to utility accounts shall be made until the customer's account is paid in full.

(d) Units that water consumption records may not be available for all of the months of December, January and February, may be charged, based on the average of one to three months preceding or following these months.

(e) Units that are connected to the sewer system after the effective date, or units that do not receive water service from Consolidated Rural Water District No. 1 or Suburban Water Company, or units that water usage records are otherwise not available, shall be assigned an average monthly water consumption of 6,350 gallons, until an actual average can be determined or the unit may be charged on a per capita basis of 100 gallon per day per occupant.

City of Basehor

Ord. 524

Jan. 10, 2008

(f) The monthly charge for new units that will significantly exceed the monthly average of 6,350 gallons may be based on actual water usage, on a month-to-month basis, until an accurate average can be determined.

(g) There will be a minimum charge of \$9.71 per month and increase 2.5% effective May 1, 2008. Units that are vacant will be charged the minimum fee for each month they are vacant.  
(Ord. 333, Sec. 3:7)

15-240

**CONNECTION FEES:** Each individual unit connected to the city wastewater system shall be charged a connection fee at the time a building permit is issued for construction of the unit, or upon connection to the wastewater system in the case of existing units. In the case of multi-unit buildings, a separate fee shall be charged for each separate unit. Effective January 1, 2008 the connection fee shall be \$2,950. The fee shall be increased by \$250 annually, effective each January 1st.

(a) Development approved outside the city prior to the effective date of this policy, shall be permitted to connect to the city's wastewater system, upon approval of the city council. The connection fees and the monthly wastewater treatment fees for such development that remains outside of the city, after connection, shall be 125% of the established rates. The connection fee shall be charged at the time a building permit is issued for construction of the unit, or upon connection to the wastewater system, in the case of existing units.

(b) Development approved outside the city after February 28, 2005 shall be permitted to connect to the city's wastewater system, upon approval of the city council. The connection fees and the monthly wastewater treatment fees for such development that remains outside of the city, after connection, shall be 150% of the established rates. The connection fee shall be charged at the time of building permit is issued for construction of the unit, or upon connection to the wastewater system, in the case of existing units.

**Section 2.** This ordinance shall repeal Municipal Policy 5.04MP and 5.05MP and Section 15-239 and 240 and Section 1:2 of Ordinance 221, Section 1:3 of Ordinance 309, Sections 15-239 and 240 of Ordinance 333 in its entirety.

**Section 3.** This ordinance shall be in full force and effective from and after its passage and publication in the official city newspaper.

Approved by the City Council this 10<sup>th</sup> day of January, 2008.

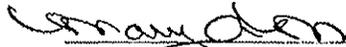
Approved by the Mayor this 10<sup>th</sup> day of January, 2008.

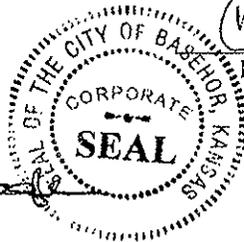
City of Basehor

Ord. 524

Jan. 10, 2008

Attest:

  
Mary A. Mogle, City Clerk



  
Mayor Chris Garcia





# The City of Basehor

**Date:** November 30, 2010  
**To:** Basehor City Council  
**From:** Corey Swisher, City Clerk  
**Re:** External Audit Services RFP

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## **Background:**

In October the City of Basehor issued a Request for Proposals (RFP) to several audit services providers as the City's existing contract with Lowenthal, Webb & Odermann is set to expire at the end of the year (December 31, 2010). The purpose of the RFP was to secure external audit services for a two-year period to begin with fiscal year 2010 with the option to extend the agreement for three additional one year periods. Audit firms from throughout the state were included in the RFP distribution. The City requested that the audit proposals provide two price and service quotes:

1. Independent and External Audit based on Generally Accepted Accounting Principles (GAAP).
2. Independent and External Audit using Cash Basis.

The City received two responses:

Varney & Associates, CPAs, LLC  
120 N. Juliette  
Manhattan, Kansas 66502

Lownethal, Webb & Oderman. C.P.A.  
900 Massachusetts, Suite 301  
Lawrence, KS 66044

Cash Basis – \$13,500  
GAAP - \$16,500

Cash Basis – \$8,950  
GAAP - \$17,900

Staff is confident in the qualifications of both proposers.

## **Terms:**

GAAP - A combination of authoritative standards (set by policy boards) and simply the commonly accepted ways of recording and reporting accounting information. GAAP are used to establish a minimum level of consistency in the financial statements used when analyzing municipal solvency. GAAP cover such things as revenue recognition, balance sheet item classification.

Cash Basis – The essence of the Kansas cash basis law is that no indebtedness should be created against a fund unless there is cash available in that fund available to pay the debt at once. Revenue that is to be received later is not considered. The fact that the actual payment of the obligation will be deferred is also not considered.

**Current Situatiuon:**

In 2010 the City paid \$16,460 for the annual audit that was in conformity with GAAP.

The City has the opportunity to prepare the audit according the cash basis and budget laws of the State of Kansas to obtain reasonable assurance that financial statements are free of material misstatement. K.S.A. 75-1120a(a) require municipalities to use GAAP in the preparation of their financial statements and reports. Except for community colleges, the governing body of any municipality may waive its statutory GAAP requirement. If the municipality waives the GAAP requirement, K.S.A. 75-1120a(C)(1) requires that the municipality present financial statements and reports prepared on the basis of cash receipts and disbursements as adjusted to show compliance with the cash basis and budget laws of Kansas.

To waive the GAAP requirement, the governing body must pass a resolution. The resolution must:

1. Be adopted each year. This is a matter to be decided each fiscal year.
2. Clearly identify the fiscal year to be waived.
3. Contain wording substantially similar to that specified in K.S.A. 75-1120a(c)(1)

In the past the City of Basehor has waived the GAAP requirements. Utilizing the GAAP waiver is significantly less expensive and requires less staff time. It is the opinion of the City’s current auditor’s (Lowenthal, Webb & Oderman) and staff that preparing a GAAP compliant annual audit offers the City little or no benefit.

**Considerations:**

- a. Cost.
- b. Benefit to the City.
- c. Council and Staff Satisfaction with Current Auditor.

**Council Preference:**

- 1.Independent and External Audit based on Generally Accepted Accounting Principles (GAAP).
- 2.Independent and External Audit using Cash Basis.

**Attachments:**

City of Basehor RFP for Annual Audit Services.  
Varney & Associates Proposal.  
Lowenthal, Webb & Oderman Proposal.



**ANNUAL AUDIT SERVICES  
REQUEST FOR PROPOSALS  
CITY OF BASEHOR, KANSAS**

**Proposals Due: 2:00 p.m., November 1, 2010**

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**I. PURPOSE STATEMENT**

The City of Basehor is inviting proposals for the purpose of securing external audit services for a two-year period to begin with fiscal year 2010 (Fiscal year same as calendar year). The agreement can be extended for three additional one year periods at the City's option.

**II. GENERAL INFORMATION**

The City of Basehor is a community of 4,500 residents that operates under the Council-Administrator form of government and provides traditional municipal services. The 2010 operating budget was \$5,407,543. Other information about the City (for 2010) which may aid in the preparation of the audit proposals follows:

- Assessed valuation of \$50,502,675
- Payroll totals \$1,597,739
- Dollars Spent \$5,076,831
- Dollars Received \$233,220
- Waste Water customers 1654
- Solid Waste customers 1496
- Checks issued 2,030

The City has nine funds including two enterprise funds (Sewer & Solid Waste). The City uses FundBalance Accounting software program which provides full general ledger capability including balance sheets and revenue and expenditure/expense statements by fund, budgeting and utility billing. The City follows cash accounting guidelines and will utilize the available GAAP waiver.

The City does not employ an audit firm rotation policy. The firm selected will perform audits for the 2010 and 2011 fiscal years.

### **III. SCHEDULE OF EVENTS**

The following **2010 fiscal year** schedule of events is indicated for planning purposes but may be varied at the City's convenience as required. Every effort will be made to adhere to the schedule.

Receive Proposals - November 1, 2010  
Selection of Finalists – November 11, 2010  
Interviews (If necessary) - November 17, 2010  
Recommendation to City Council – December 6, 2010

### **IV. SCOPE OF SERVICES**

The following services will be required as a minimum and should constitute the basis for a response to the Request for Proposals.

1. An annual audit, to be performed in accordance with the “Kansas Municipal Audit Guide” to obtain reasonable assurance that financial statements are free of material misstatement. The audit should include tests of the accounting records and other procedures the CPA considers necessary to enable the expression of an opinion.
2. Preparation of a management letter to include a statement of audit findings and recommendations. (Should include but not limited to financial statements, internal control, inefficiencies, duplications, accounting systems and legality of actions).
4. Presentation of findings and reports to the Basehor City Council on or before the third Monday of August each year.
5. Maintenance of the audit working papers which will be made available for examination and use by authorized representatives of the City.
6. Preparation and submittal of a report of budget compliance to the State of Kansas.
7. General municipal finance and accounting consulting throughout the year.

### **V. GENERAL CONDITIONS**

#### **1. Audit Firm**

Audit must be performed by a CPA firm that meets the independent standards of the GAO Standards of Governmental Organizations, Programs, Activity and Functions. The firm must have experience in auditing similar governmental units in Kansas; field supervisors that have relevant experience and education; ability to work under a time frame as set forth herein; and ability to perform consulting services as may be required by the City throughout the year.

#### **2. RFP Responses**

Proposals submitted in response to this RFP will remain the property of the City of Basehor and any cost incurred by the bidder in preparing the proposal will be borne solely by the bidder.

3. Firm Prices

The bidder warrants that prices, terms and conditions quoted in the proposal will be firm for acceptance for a period of not less than sixty (60) days from the RFP opening date unless otherwise specified in the RFP. Such prices will remain firm for the period of performance of any ensuing contract to be performed over a period of time.

4. Conflict of Interest

The bidder certifies that to the best of his/her knowledge or belief that no elected or appointed official of the City of Basehor, Kansas is financially interested, directly or indirectly, in the performance of the services specified in this RFP.

5. Default of Contract

In case of default by the contracted audit firm, the City may procure the services from other sources and hold the contracted audit firm responsible for any excess costs occasioned or incurred thereby.

6. Modifications or Changes

No agreement or understanding to modify this RFP and resultant contracts shall be binding upon the City unless made in writing by the City of Basehor.

7. Any costs incurred by the bidder in preparing a proposal will be borne solely by the bidder. The City will not be responsible for any cost incurred by the bidder.

**VI. FORMAT FOR SUBMISSION OF PROPOSALS**

1. In order to simplify the review process and obtain the maximum degree of comparison, RFPs must be organized in a standard format. The following outline suggests a typical organization within such format which will provide information necessary for processing the RFP.

a. Title Page

Indicate the name of the firm, local address, telephone number with extension, E-mail address, name of the contact person and the date.

b. Table of Contents

Include a clear identification of the material by section and by page number.

c. Letter of Transmittal

1. Limit to one or two pages.
2. Briefly state the firm's understanding of services.
3. State the names of the persons who will be authorized to make representations for the firm; their titles, addresses and telephone numbers.
4. State that the person signing the letter is authorized to bind the firm.

d. Profile of the Firm

1. State whether the firm is local, regional, or national.
2. Describe the range of activities performed by the local office, such as auditing, accounting, tax services, management services, etc.
4. Describe the local office's capability of auditing governmental units.

e. Mandatory Criteria

1. State that the firm is a properly licensed CPA firm and holds a permit to practice in the State of Kansas.
2. State that the firm meets the independent standards of the GAO Standards for Audit of Governmental organizations, Programs, Activities and Functions.

f. Summary of the Firm's Proposals

1. Identify the supervisors who will work on the audit. Resumes indicating the relevant experiences and education for each supervisory person to be assigned to the audit should be included. (The resumes may be included as an appendix).
2. Description of the local office's most recent auditing experience similar to the type of audit requested within the last one to three years.
3. Give the names and telephone numbers of client references for three recent, similar audits completed.
4. Submit a copy of a recently completed audit of another municipality of similar budget size and similar city owned utilities and functions.

g. Firm's Approach to the Audit

1. Submit a work plan to accomplish the scope of services defined in these guidelines. The work plan should include time estimates for each significant segment of the work and the staff level to be assigned.

h. City Staff Support

1. Discuss any work or tasks to be provided by the City (i.e. preparation of work papers, confirmation letters, pulling files, etc.) must be stated.

i. Compensation

1. As the firm selected will be given the opportunity to perform the audits through the 2011 fiscal year. The increase for each calendar year must be submitted. This increase should be stated in relation to the cost RFP for the appropriate budget year.
2. It may become necessary from time-to-time for the City of Basehor the auditor to render additional services to either supplement the services requested in this RFP, perform additional work as a result of specific recommendations included in any report issued on this engagement or other such work agreed to between the City and audit firm. State if the rates quoted in computing the audit fee will apply. If these fees will not apply, list the fees by classification that will apply for any additional work.

**VII. LIMITED CONTACT**

The source of contact for your firm during the selection process is as follows and in the following order:

Corey Swisher - City Clerk/Finance Director  
Mark Loughry - City Administrator

**VIII. SUBMISSION INFORMATION**

The address is:

Corey Swisher, City Clerk/Finance Director  
City of Basehor, KS  
2620 N.155<sup>th</sup> St.  
P.O. Box 406  
Basehor, KS 66007

**ENVELOPE MUST BE MARKED "REQUEST FOR AUDIT SERVICES"**

1. The bidder must submit three (3) copies of each of the proposals to the City no later than 2:00 p.m., November 1, 2010.
2. Responses may be hand delivered to the City Hall or mailed.
3. All proposals must be signed by a duly authorized individual.
4. All proposals will become the property of the City and the City reserves the right to accept or reject any or all of the proposals.
5. Oral presentations may be required prior to selection.
6. Information supplied in the proposal will be deemed to be correct and the City is entitled to rely on the proposal as to schedules, staff time and involvement.



TECHNICAL AUDIT PROPOSAL TO THE CITY OF BASEHOR

LOWENTHAL, WEBB & ODERMANN, P.A.  
Certified Public Accountants  
900 Massachusetts, Suite 301  
LAWRENCE, KANSAS 66044  
785-749-5050

CONTACT PERSON: AUDREY M. ODERMANN, CPA

EMAIL ADDRESS: AUDREYO@LSWWCPA.COM

October 21, 2010

# TECHNICAL AUDIT PROPOSAL TO THE CITY OF BASEHOR

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# LOWENTHAL, WEBB & ODERMANN, P.A.

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David A. Lowenthal, CPA  
Patricia L. Webb, CPA  
Audrey M. Odermann, CPA

CERTIFIED PUBLIC ACCOUNTANTS

Abram M. Chrislip, CPA  
Caroline H. Eddinger, CPA  
Grant A. Huddin, CPA  
Brian W. Nyp, CPA

900 Massachusetts, Suite 301  
Lawrence, Kansas 66044-2868  
Phone: (785) 749-5050  
Fax: (785) 749-5061  
Website: www.lswwcpa.com

Members of American Institute  
and Kansas Society of  
Certified Public Accountants

October 21, 2010

City of Basehor, KS  
2620 N. 155<sup>th</sup> St.  
P.O. Box 406  
Basehor, Kansas 66007

We are pleased to have the opportunity to submit this proposal to provide professional auditing services to the City of Basehor, Kansas, for the year ended December 31, 2010 and 2011, with options to renew for three additional years.

We understand the scope of work as follows:

We will express an opinion on the fair presentation of the City's financial statements in conformity with the Kansas prescribed basis of accounting. The audit is to be performed in accordance with auditing standards generally accepted in the United States of America and the Kansas Municipal Audit Guide.

Lowenthal, Webb & Odermann, P.A., is a full service firm of certified public accountants with an office in Lawrence, Kansas. We maintain a practice focus in the area of professional accounting and auditing services to local governments in Kansas and Missouri. We have extensive experience in providing quality audit services to many Kansas governments. Our retention history as a firm for municipal audits has been excellent. We invite you to contact any of the governments listed in this proposal.

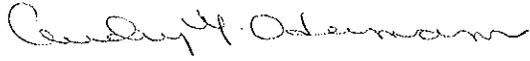
We have a team of full time auditors that are available to answer the City's daily operation questions. The individual team members that would be assigned to the City's audit work exclusively on the audits of local governments. Because of this government experience, our audit team has developed efficient and effective services that will minimize the interruption of the City staffs daily operations. As a firm, we are committed to being easily accessible to our clients at all times.

Audrey Odermann has been assigned to represent the firm in regard to this proposal. Mrs. Odermann is a partner with the firm and can be contacted at 785-749-5050 or 900 Massachusetts, Suite 301, Lawrence, KS, 66044. Mrs. Odermann has also been authorized to bind the firm.

We are also members of several professional organizations that allow us access to the most recent developments in professional standards and industry related issues. This access allows us to educate our staff in areas that may directly affect your audit. In addition, we are able to communicate relevant issues to our clients that may assist the City in complying with various state and national requirements.

We believe the attached proposal meets the requirements of the City's request for proposals and we look forward to discussing this proposal with the City's staff in the near future. This proposal is our firm and irrevocable offer for a period of sixty days after the date of the proposal. Once again thank you for the opportunity to present this proposal.

Cordially,

A handwritten signature in cursive script that reads "Audrey M. Odermann".

Audrey M. Odermann, CPA

## Detailed Proposal

### Independence

Lowenthal, Webb & Odermann, P.A. is independent of the City of Basehor as defined by GAAS and *Government Auditing Standards* and has no conflict of interest with the City of Basehor.

### License to Practice in Kansas

Lowenthal, Webb & Odermann, P.A. and all assigned key professional staff, is properly licensed to practice in Kansas.

### Firm Qualifications and Experience

Lowenthal, Webb & Odermann, P.A., is a local full service firm of twenty – one full time staff and three part time staff. We provide auditing, accounting, tax and consulting services to our clients. The governmental audit staff consists of nine full time staff and three part time staff members. The firm's office is in Lawrence, Kansas. The governmental audit staff used for the City of Basehor audit would include four full time professionals and one part time staff member. The four full time professional staff would include a partner, a manager, and two staff auditors. The firm would also provide an individual to perform the quality control review of the City's audited financial statements.

The firm's quality control policy includes extensive guidance in the areas of leadership responsibilities over the audit, relevant ethical requirements, personnel assignment including recruitment and hiring of staff, firm independence, acceptance and continuance of clients, professional development, engagement documentation, and engagement performance and monitoring. All of our audits are reviewed by both the partner in charge of the audit and an independent quality control reviewer. These reviews include a detailed inspection of every workpaper and the completed financial statements. As part of our quality control policy, we completed a quality control review performed by external certified public accountants in accordance with the requirements of the American Institute of Certified Public Accountants. This review resulted in an unqualified opinion with no letter of comments. Attached for your reference is a copy of our most recent external quality control review report, which included the review of several government audits.

Firm personnel are active members in several professional organizations. The assigned staff members listed are members of the following organizations:

1. American Institute of Certified Public Accountants
2. Kansas Society of Certified Public Accountants
3. Government Finance Officers Association
4. Government Audit Quality Center

### Partner, Supervisory and Staff Qualifications and Experience

The following individuals have extensive government audit experience and have all met the GAO Continuing Education requirement for in-charge personnel and are available to staff the audit of the City of Basehor:

#### Audrey M. Odermann CPA, Partner In Charge

Mrs. Odermann is a shareholder in our office and has a practice focus in the area of local governments. Mrs. Odermann is also the chairman of the firm's government accounting and auditing committee. Mrs. Odermann is a member of the Government Finance Officers Association (GFOA) and is a special review committee member for the GFOA certificate of achievement program. Mrs. Odermann is also the firm's quality control partner and represents the firm as a participating member of the AICPA Governmental Audit Quality Center. Mrs. Odermann is also a board member of the Kansas Municipal Audit Guide Editorial Board. She assisted Shawnee Mission USD with early implementation of GASB 34 in 2001 and Blue Valley USD in 2002. She has worked for the firm for twelve years.

Brian Nyp, CPA, Manager

Mr. Nyp became a CPA in 2005 and has worked for the firm since 2003. He has seven years of public accounting experience in auditing, review and tax services. He obtained his degree from the University of Kansas. Mr. Nyp works as the audit manager on the Prairie Village, Shawnee Mission USD, Kansas City Kansas USD and Shawnee audits. Mr. Nyp is also a member of the Government Finance Officers Association (GFOA) and was selected to participate in the 2010 Kansas CPA Society 20 Under 40 Leadership Committee.

Abram Chrislip, CPA, Auditor

Mr. Chrislip became a CPA in 2003 and has worked for the firm since 2002. He has eight years of public accounting experience in auditing, review and tax services. He obtained both his undergraduate and graduate degrees from the University of Kansas. Mr. Chrislip works as the manager on both Blue Valley USD and Salina. Mr. Chrislip is also a member of the Government Finance Officers Association (GFOA), the Kansas Society of Certified Public Accountants and the American Institute of Certified Public Accountants.

We intend to staff the audit, in subsequent years, with the same partner, manager and at least one staff member.

All of the staff listed above attend annual conferences focusing on governmental accounting and auditing updates. The most recent conference included the following topics: American Recovery and Reinvestment Act, GASB Update, Governmental Auditing Standards Update, Single Audit Update, Risk Assessment Standards and Fraud in Governmental Organizations. Audit staff are also required to attend monthly continuing education meetings. The monthly continuing education meetings focus on recent changes in auditing and accounting standards and how these changes have an effect on our local governmental clients.

	2010 Estimate	2011 Budget	2012	2013	2014	2015	2016	2017	2018	2019	2020
Average Monthly Bill	\$34.84	\$34.84	\$52.17	\$53.48	\$54.81	\$56.18	\$57.59	\$59.03	\$60.50	\$62.02	\$63.57
% Increase		0.00%	49.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Starting Cash	\$464,249	\$769,531	\$330,515	\$245,881	\$216,148	\$244,550	\$229,394	\$174,298	\$188,200	\$250,145	\$339,407
<b>*Accounts</b>	1,666	1,716	1,767	1,820	1,875	1,931	1,989	2,049	2,110	2,174	2,239
Sewer Charges	\$680,000	\$717,417	\$1,106,562	\$1,168,253	\$1,233,383	\$1,302,144	\$1,374,738	\$1,451,380	\$1,532,294	\$1,617,720	\$1,707,908
Sewer Connection Fees	\$400,000	\$100,000	\$177,604	\$182,932	\$188,420	\$194,073	\$199,895	\$205,892	\$212,068	\$218,430	\$224,983
Delinquent Fee Collections	\$5,400	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
Interest Income	\$800	\$1,000									
24/40 Sewer Interceptor	\$0	\$72,162	\$72,162	\$72,162	\$72,162	\$72,162	\$72,162	\$72,162	\$72,162	\$72,162	\$72,162
	\$1,086,200	\$898,579	\$1,364,328	\$1,431,347	\$1,501,965	\$1,576,378	\$1,654,795	\$1,737,434	\$1,824,525	\$1,916,312	\$2,013,053
<b>TOTAL AVAILABLE FUNDS</b>	\$1,870,449	\$1,668,110	\$1,694,843	\$1,677,228	\$1,718,112	\$1,820,928	\$1,884,189	\$1,911,731	\$2,012,725	\$2,166,457	\$2,352,460
Operating Expenditures	\$362,923	\$402,595	\$413,961	\$426,080	\$438,563	\$451,420	\$464,662	\$478,302	\$492,351	\$506,822	\$521,726
2004 Revolving Loan	\$566,000	\$540,000	\$540,000	\$540,000	\$540,000	\$645,115	\$750,229	\$750,229	\$750,229	\$750,229	\$375,115
2008 Revolving Loan	\$171,995	\$395,000	\$395,000	\$395,000	\$395,000	\$395,000	\$395,000	\$395,000	\$395,000	\$395,000	\$395,000
Total Debt	\$737,995	\$935,000	\$935,000	\$935,000	\$935,000	\$1,040,115	\$1,145,229	\$1,145,229	\$1,145,229	\$1,145,229	\$770,115
Total Operating plus Debt	\$1,100,918	\$1,337,595	\$1,348,961	\$1,361,080	\$1,373,563	\$1,491,535	\$1,609,891	\$1,623,531	\$1,637,580	\$1,652,051	\$1,291,841
Capital Projects		\$275,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$125,000	\$175,000	\$250,000
Balance	\$769,531	\$330,515	\$245,881	\$216,148	\$244,550	\$229,394	\$174,298	\$188,200	\$250,145	\$339,407	\$810,619
10% Cash Reserve Requirement		\$161,260	\$144,896	\$146,108	\$147,356	\$159,153	\$170,989	\$172,353	\$176,258	\$182,705	\$154,184
Reserve Shortfall or Excess		\$169,255	\$100,985	\$70,040	\$97,193	\$70,240	\$3,309	\$15,847	\$73,887	\$156,702	\$656,434
Debt as a % of Expenditures			69%	69%	68%	70%	71%	71%	70%	69%	60%
Monthly Increase per Customer		\$0.00	\$17.33	\$1.30	\$1.34	\$1.37	\$1.40	\$1.44	\$1.48	\$1.51	\$1.55

\* Assumes annual 3% increase in sewer customers.

**No rate increase in 2011 will require an approximate increase of 50% in 2012.**

	2010 Estimate	2011 Budget	2012	2013	2014	2015	2016	2017	2018	2019	2020
Average Monthly Bill	\$34.84	\$48.88	\$50.11	\$51.36	\$52.64	\$53.96	\$55.31	\$56.69	\$58.11	\$59.56	\$61.05
% Increase		40.31%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Starting Cash	\$464,249	\$769,531	\$619,706	\$491,236	\$415,223	\$394,766	\$328,026	\$218,470	\$174,878	\$176,121	\$201,298
<b>*Accounts</b>	1,666	1,716	1,767	1,820	1,875	1,931	1,989	2,049	2,110	2,174	2,239
Sewer Charges	\$680,000	\$1,006,608	\$1,062,726	\$1,121,973	\$1,184,523	\$1,250,560	\$1,320,279	\$1,393,884	\$1,471,594	\$1,553,635	\$1,640,250
Sewer Connection Fees	\$400,000	\$100,000	\$177,604	\$182,932	\$188,420	\$194,073	\$199,895	\$205,892	\$212,068	\$218,430	\$224,983
Delinquent Fee Collections	\$5,400	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
Interest Income	\$800	\$1,000									
24/40 Sewer Interceptor	\$0	\$72,162	\$72,162	\$72,162	\$72,162	\$72,162	\$72,162	\$72,162	\$72,162	\$72,162	\$72,162
	\$1,086,200	\$1,187,770	\$1,320,492	\$1,385,067	\$1,453,105	\$1,524,795	\$1,600,336	\$1,679,938	\$1,763,824	\$1,852,227	\$1,945,395
<b>TOTAL AVAILABLE FUNDS</b>	\$1,870,449	\$1,957,301	\$1,940,198	\$1,876,303	\$1,868,328	\$1,919,560	\$1,928,362	\$1,898,409	\$1,938,701	\$2,028,349	\$2,146,694
Operating Expenditures	\$362,923	\$402,595	\$413,961	\$426,080	\$438,563	\$451,420	\$464,662	\$478,302	\$492,351	\$506,822	\$521,726
2004 Revolving Loan	\$566,000	\$540,000	\$540,000	\$540,000	\$540,000	\$645,115	\$750,229	\$750,229	\$750,229	\$750,229	\$375,115
2008 Revolving Loan	\$171,995	\$395,000	\$395,000	\$395,000	\$395,000	\$395,000	\$395,000	\$395,000	\$395,000	\$395,000	\$395,000
Total Debt	\$737,995	\$935,000	\$935,000	\$935,000	\$935,000	\$1,040,115	\$1,145,229	\$1,145,229	\$1,145,229	\$1,145,229	\$770,115
Total Operating plus Debt	\$1,100,918	\$1,337,595	\$1,348,961	\$1,361,080	\$1,373,563	\$1,491,535	\$1,609,891	\$1,623,531	\$1,637,580	\$1,652,051	\$1,291,841
Capital Projects		\$275,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$125,000	\$175,000	\$250,000
Balance	\$769,531	\$619,706	\$491,236	\$415,223	\$394,766	\$328,026	\$218,470	\$174,878	\$176,121	\$201,298	\$604,852
10% Cash Reserve Requirement		\$161,260	\$144,896	\$146,108	\$147,356	\$159,153	\$170,989	\$172,353	\$176,258	\$182,705	\$154,184
Reserve Shortfall or Excess		\$458,446	\$346,340	\$269,115	\$247,409	\$168,872	\$47,481	\$2,524	-\$137	\$18,593	\$450,668
Debt as a % of Expenditures			69%	69%	68%	70%	71%	71%	70%	69%	60%
Monthly Increase per Customer		\$14.04	\$1.22	\$1.25	\$1.28	\$1.32	\$1.35	\$1.38	\$1.42	\$1.45	\$1.49

\* Assumes annual 3% increase in sewer customers.

**An approximate 40% increase in 2011 creates long term solvency and the lowest long term monthly fees.**

	2010 Estimate	2011 Budget	2012	2013	2014	2015	2016	2017	2018	2019	2020
Average Monthly Bill	\$34.84	\$42.16	\$51.01	\$52.28	\$53.59	\$54.93	\$56.30	\$57.71	\$59.16	\$60.63	\$62.15
% Increase		21.00%	21.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Starting Cash	\$464,249	\$769,531	\$481,172	\$371,858	\$316,068	\$316,961	\$272,762	\$187,004	\$168,535	\$196,304	\$249,484
<b>*Accounts</b>	1,666	1,716	1,767	1,820	1,875	1,931	1,989	2,049	2,110	2,174	2,239
Sewer Charges	\$680,000	\$868,074	\$1,081,881	\$1,142,196	\$1,205,874	\$1,273,101	\$1,344,076	\$1,419,009	\$1,498,118	\$1,581,638	\$1,669,815
Sewer Connection Fees	\$400,000	\$100,000	\$177,604	\$182,932	\$188,420	\$194,073	\$199,895	\$205,892	\$212,068	\$218,430	\$224,983
Delinquent Fee Collections	\$5,400	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
Interest Income	\$800	\$1,000									
24/40 Sewer Interceptor	\$0	\$72,162	\$72,162	\$72,162	\$72,162	\$72,162	\$72,162	\$72,162	\$72,162	\$72,162	\$72,162
	\$1,086,200	\$1,049,236	\$1,339,647	\$1,405,290	\$1,474,456	\$1,547,336	\$1,624,133	\$1,705,062	\$1,790,349	\$1,880,231	\$1,974,960
<b>TOTAL AVAILABLE FUNDS</b>	\$1,870,449	\$1,818,767	\$1,820,820	\$1,777,148	\$1,790,524	\$1,864,297	\$1,896,895	\$1,892,066	\$1,958,884	\$2,076,535	\$2,224,445
Operating Expenditures	\$362,923	\$402,595	\$413,961	\$426,080	\$438,563	\$451,420	\$464,662	\$478,302	\$492,351	\$506,822	\$521,726
2004 Revolving Loan	\$566,000	\$540,000	\$540,000	\$540,000	\$540,000	\$645,115	\$750,229	\$750,229	\$750,229	\$750,229	\$375,115
2008 Revolving Loan	\$171,995	\$395,000	\$395,000	\$395,000	\$395,000	\$395,000	\$395,000	\$395,000	\$395,000	\$395,000	\$395,000
Total Debt	\$737,995	\$935,000	\$935,000	\$935,000	\$935,000	\$1,040,115	\$1,145,229	\$1,145,229	\$1,145,229	\$1,145,229	\$770,115
Total Operating plus Debt	\$1,100,918	\$1,337,595	\$1,348,961	\$1,361,080	\$1,373,563	\$1,491,535	\$1,609,891	\$1,623,531	\$1,637,580	\$1,652,051	\$1,291,841
Capital Projects		\$275,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$125,000	\$175,000	\$250,000
Balance	\$769,531	\$481,172	\$371,858	\$316,068	\$316,961	\$272,762	\$187,004	\$168,535	\$196,304	\$249,484	\$682,603
10% Cash Reserve Requirement		\$161,260	\$144,896	\$146,108	\$147,356	\$159,153	\$170,989	\$172,353	\$176,258	\$182,705	\$154,184
Reserve Shortfall or Excess		\$319,913	\$226,962	\$169,960	\$169,605	\$113,609	\$16,015	-\$3,818	\$20,046	\$66,779	\$528,419
Debt as a % of Expenditures			69%	69%	68%	70%	71%	71%	70%	69%	60%
Monthly Increase per Customer		\$7.32	\$8.85	\$1.28	\$1.31	\$1.34	\$1.37	\$1.41	\$1.44	\$1.48	\$1.52

\* Assumes annual 3% increase in sewer customers.

**Splitting large rate increases leads to higher long term sewer fees.**

	2010 Estimate	2011 Budget	2012	2013	2014	2015	2016	2017	2018	2019	2020
Average Monthly Bill	\$34.84	\$40.21	\$46.40	\$53.54	\$54.88	\$56.25	\$57.66	\$59.10	\$60.58	\$62.09	\$63.64
% Increase		15.40%	15.40%	15.40%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Starting Cash	\$464,249	\$769,531	\$440,997	\$233,859	\$205,543	\$235,442	\$221,866	\$168,439	\$184,103	\$247,907	\$339,132
<b>*Accounts</b>	1,666	1,716	1,767	1,820	1,875	1,931	1,989	2,049	2,110	2,174	2,239
Sewer Charges	\$680,000	\$827,899	\$984,057	\$1,169,670	\$1,234,879	\$1,303,724	\$1,376,407	\$1,453,141	\$1,534,154	\$1,619,683	\$1,709,980
Sewer Connection Fees	\$400,000	\$100,000	\$177,604	\$182,932	\$188,420	\$194,073	\$199,895	\$205,892	\$212,068	\$218,430	\$224,983
Delinquent Fee Collections	\$5,400	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
Interest Income	\$800	\$1,000									
24/40 Sewer Interceptor	\$0	\$72,162	\$72,162	\$72,162	\$72,162	\$72,162	\$72,162	\$72,162	\$72,162	\$72,162	\$72,162
	\$1,086,200	\$1,009,061	\$1,241,823	\$1,432,764	\$1,503,462	\$1,577,959	\$1,656,463	\$1,739,195	\$1,826,384	\$1,918,275	\$2,015,126
<b>TOTAL AVAILABLE FUNDS</b>	\$1,870,449	\$1,778,592	\$1,682,821	\$1,666,624	\$1,709,005	\$1,813,401	\$1,878,330	\$1,907,634	\$2,010,487	\$2,166,182	\$2,354,258
Operating Expenditures	\$362,923	\$402,595	\$413,961	\$426,080	\$438,563	\$451,420	\$464,662	\$478,302	\$492,351	\$506,822	\$521,726
2004 Revolving Loan	\$566,000	\$540,000	\$540,000	\$540,000	\$540,000	\$645,115	\$750,229	\$750,229	\$750,229	\$750,229	\$375,115
2008 Revolving Loan	\$171,995	\$395,000	\$395,000	\$395,000	\$395,000	\$395,000	\$395,000	\$395,000	\$395,000	\$395,000	\$395,000
Total Debt	\$737,995	\$935,000	\$935,000	\$935,000	\$935,000	\$1,040,115	\$1,145,229	\$1,145,229	\$1,145,229	\$1,145,229	\$770,115
Total Operating plus Debt	\$1,100,918	\$1,337,595	\$1,348,961	\$1,361,080	\$1,373,563	\$1,491,535	\$1,609,891	\$1,623,531	\$1,637,580	\$1,652,051	\$1,291,841
Capital Projects		\$275,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$125,000	\$175,000	\$250,000
Balance	\$769,531	\$440,997	\$233,859	\$205,543	\$235,442	\$221,866	\$168,439	\$184,103	\$247,907	\$339,132	\$812,416
10% Cash Reserve Requirement		\$161,260	\$144,896	\$146,108	\$147,356	\$159,153	\$170,989	\$172,353	\$176,258	\$182,705	\$154,184
Reserve Shortfall or Excess		\$279,738	\$88,963	\$59,435	\$88,086	\$62,713	-\$2,550	\$11,750	\$71,649	\$156,427	\$658,232
Debt as a % of Expenditures			69%	69%	68%	70%	71%	71%	70%	69%	60%
Monthly Increase per Customer		\$5.37	\$6.19	\$7.15	\$1.34	\$1.37	\$1.41	\$1.44	\$1.48	\$1.51	\$1.55

\* Assumes annual 3% increase in sewer customers.

**Splitting large rate increases leads to higher long term sewer fees.**