

2011 BUDGET

CITY OF BASEHOR, KS



Prepared for:
The Basehor City Council

Terry Hill, Mayor

Jim Washington, Council President

David Breuer, Council Member

Iris Dysart, Council Member

Dennis Mertz, Council Member

Bill Moyer, Council Member

With the Cooperation of:

Lloyd Martley, Police Chief/Assistant
City Administrator

Gene Myracle, City Superintendent

Mitch Pleak, City Engineer

Prepared by:

Mark Loughry, City Administrator

TABLE OF CONTENTS

How the Mill Levy is Established	1
Assessed Valuation Chart	2
How to Calculate Your City Property Tax	3
Mill Levy Historical Data Chart.....	4
2011 Operating Budget Calendar	5
Operating Funds Beginning Cash Balance, Expenses & Revenue	6
Mill Levy Comparison & All Funds Salaries	7
Summary of Personnel Allocations.....	8

General Fund

General Fund Revenue & Expenditure Charts.....	9
Revenue	10
Expenditures.....	11
Governing Body	12
Administrator.....	13
Clerk / Finance.....	14
Employee Benefits	15
Street Department	16
Police Department	17
City Facilities.....	18
Parks & Rec. Department	19
Planning & Zoning Department.....	20
Misc.	21

Enterprise Fund

Solid Waste.....	22
Sewer Revenues	23
Sewer Expenditures.....	24

Other Levy Funds

Bond & Interest Fund	25
Employee Benefit.....	26

Misc. Funds

Consolidated Highway Fund	27
Special Park & Rec. Fund.....	28
Capital Improvement Fund	29
Cedar Lakes Maintenance Fund	30
Municipal Equip. Reserve Fund	31
Basehor Town Center Report	32
Wolf Creek Report	33

Supporting Documents

Capital Improvement Plan.....	34
Fleet Replacement Schedule	35

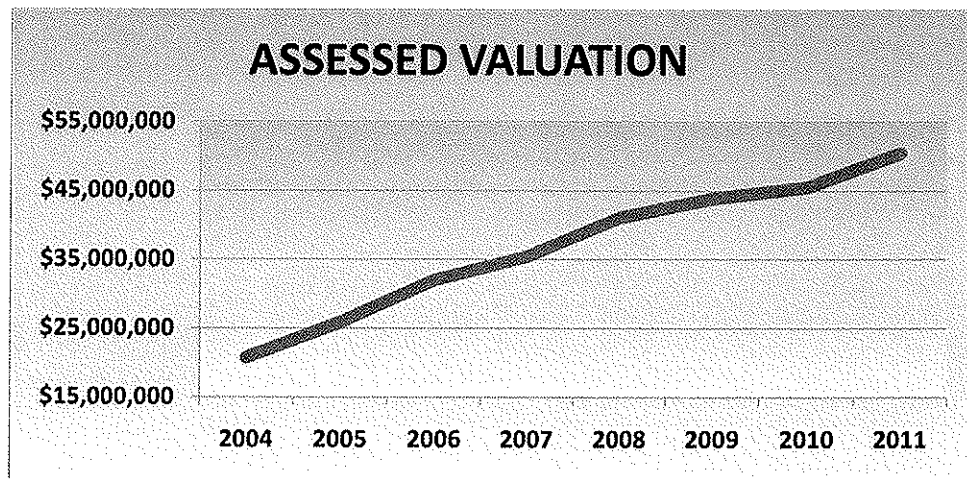


HOW THE MILL LEVY IS ESTABLISHED

When the Basehor City Council develops the annual operating budget, they must use the prior years' valuation to estimate what the mill levy must be set at in order to generate the revenue needed to meet budgeted expenditures. For example, this 2011 budget is based off of the valuation of property in Basehor from 2010. The 2010 Budget used 2009 valuation figures, and so on. Valuations are finalized in October, at which time; the Leavenworth County Clerk will adjust the mill levy, up or down, based on the direction of the final assessed valuation. The 2010 levy was calculated using an estimated 2009 assessed valuation of \$45,551,787. The 2011 mill levy of 29.897 was calculated using a July 1, 2010 estimated assessed valuation of \$50,301,191. The County Clerk's final assessed valuation from the October 4, 2010 abstract is \$50,502,675 leaving the final City of Basehor mill levy at 29.778.

CITY OF BASEHOR ASSESSED VALUATION 2004-2011

YEAR	Total
2004	\$20,773,023
2005	\$25,907,753
2006	\$32,041,578
2007	\$35,473,155
2008	\$41,143,071
2009	\$43,924,056
2010	\$45,550,427
2011	\$50,502,675



The City has experienced an annual increase in valuation of 13.77% since 2004.



HOW TO CALCULATE YOUR CITY PROPERTY TAX

According to the Leavenworth County Appraiser's Office, the average retail sale price of a home in Basehor through November of 2010 was \$203,441.

To calculate City property taxes on a single family residence:

1. Market Value = \$203,441
2. Assessed Value = $\$203,441 \times 11.5\% = \$23,396$
3. City Tax: $\$23,396 \times .029778$ (mill levy) = \$714
4. $\$714 / 12$ months = \$60

What do you get for \$60 a month?

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

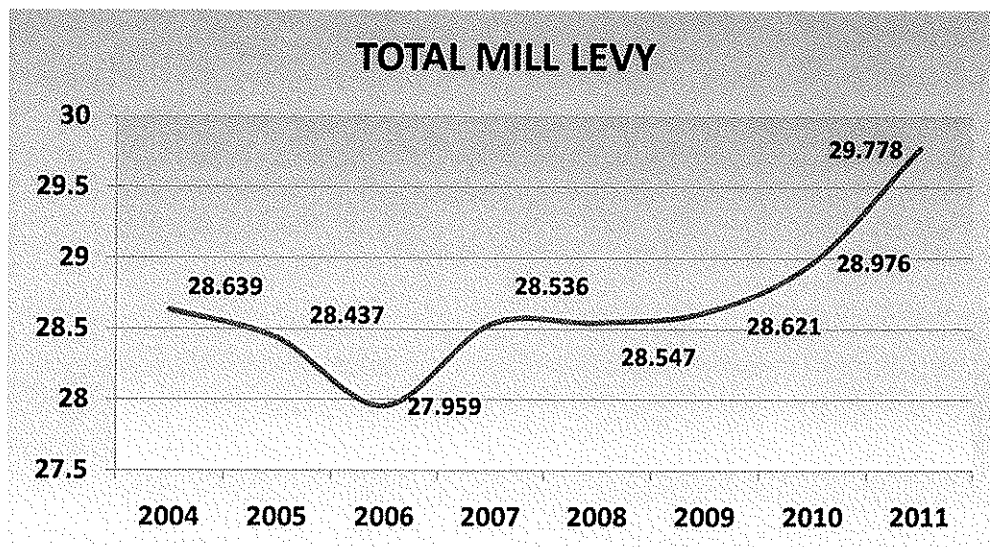
For comparison purposes, the following are common monthly expenses for a Basehor family:

- One 16-gallon tank of unleaded self-service fuel at \$2.70 per gallon would total \$43.20.
- Feeding a family of four at a fast food restaurant costs approximately \$25.00, including taxes.
- Basic telephone service for a home with 100 minutes of long distance is \$35.95.
- The average monthly mobile phone bill is \$74.

*Percentage used to determine assessed value of residential property.

CITY OF BASEHOR MILL LEVY HISTORY 2004-2011

Year	Total	General	Debt Service	Employee Benefit
2004	28.639	28.49	0.149	
2005	28.437	28.289	0.148	
2006	27.959	27.959	0	
2007	28.536	28.536	0	
2008	28.547	25.34	3.207	
2009	28.621	27.953	0.668	
2010	28.976	28.64	0.336	
2011	29.778	17.44	3.1	9.238



Since 2004 the City mill levy has only increased 1.139 mills or
approximatley \$27 on a average home.

City of Basehor

2011 Operating Budget Preparation Calendar

Date	Scheduling Item
March 13, 2010	City Council Budget Retreat
March 26, 2010	Staff Budget Retreat
May 11, 2010	Budget Forms and General Information Available for Departments via Computer Public "J" Drive
May 28, 2010	DEADLINE: Department Budget Request Due to City Administrator
First Week in June	City Administrator Budget Reviews with Departments
July 1, 2010	Receive Assessed Valuation from County Clerk <i>The County Clerk shall include such assessed valuations in the applicable taxing districts with all other assessed valuations in those taxing districts and on or before July 1 notify the appropriate officials of each taxing district within the county of the assessed valuation estimates to be utilized in the preparation of budgets for ad valorem tax purposes (K.S.A. 79-5a27).</i>
July 7, 2010	City Council Special Budget Work Session
July 12, 2010 Work Session	City Council Review of 2011 Budget
July 19, 2010 Regular Meeting	Set Public Hearing Date as August 16, 2010
July 20, 2010	Send Notice of Public Hearing to Basehor Sentinel <i>The governing body shall give at least 10 days' notice of the time and place of the meeting by publication in a weekly or daily newspaper of the county having a general circulation therein (K.S.A. 79-2929).</i>
August 2, 2010	City Council Review of 2011 Budget
August 16, 2010 Regular Meeting	Conduct Public Hearing; Approve 2011 Proposed Budget <i>The hearing herein required to be held upon all budgets by all taxing subdivisions or municipalities of the state shall be held not less than ten (10) days prior to the date on which they shall certify their annual levies to the county clerk as required by law (K.S.A. 79-2933).</i>
August 25, 2010	Submit Approved 2011 Budget to Leavenworth County Clerk <i>Each year the governing body of any city, the trustees of any township, the board of education of any school district and the governing bodies of all other taxing subdivisions shall certify, on or before August 25, to the proper county clerk the amount of ad valorem tax to be levied (K.S.A. 79-1801).</i> <i>Where action has been taken under any statute to increase the amount of tax to be levied authorized by law, a statement showing the increased amount or tax levy rate voted, or a copy of the charter resolution or ordinance making the change, shall be attached to the budget each year the change is in effect (K.S.A. 79-2930).</i>

OPERATING FUNDS BEGINNING CASH BALANCE

	2008 Actual	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
General	\$1,240,199	\$562,109	\$459,830	\$419,077	\$264,598
Special Parks and Rec	\$122,658	\$146,260	\$155,615	\$159,898	\$149,714
Consolidated Highway	\$1,832,503	\$2,217,728	\$1,618,085	\$1,726,181	\$1,692,871
Capital Improvement	\$713,661	\$1,210,908	\$1,346,875	\$1,399,713	\$1,244,713
Municipal Equipment reserve	\$182,125	\$355,972	\$286,227	\$286,227	\$236,227
Bond and Interest	\$68,327	\$106,182	\$33,314	\$81,613	\$46,949
Sewer	\$821,433	-\$22,348	\$395,713	\$464,249	\$769,531
Solid Waste	\$64,198	\$65,925	\$74,502	\$71,534	\$17,538
Cedar Lake Maintenance	\$63,523	\$62,523	\$56,693	\$43,442	\$24,141
Total Beginning Cash	\$5,108,627	\$4,705,259	\$4,426,854	\$4,651,934	\$4,446,282

OPERATING FUNDS EXPENSES

	2008 Actual	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
General	\$2,428,076	\$1,986,681	\$2,509,840	\$2,148,195	\$2,048,180
Special Parks and Rec	\$4,610	\$821	\$35,000	\$20,000	\$67,500
Consolidated Highway	\$325,990	\$1,074,840	\$481,000	\$466,000	\$1,281,000
Capital Improvement	\$0	\$117,597	\$150,000	\$450,000	\$500,000
Municipal Equipment reserve	\$65,358	\$103,535	\$150,000	\$120,000	\$63,000
Bond and Interest	\$1,010,964	\$534,971	\$531,499	\$531,122	\$727,489
Sewer	\$1,835,723	\$5,374,122	\$1,340,044	\$1,100,918	\$1,666,235
Solid Waste	\$157,583	\$164,177	\$211,100	\$211,596	\$208,865
Cedar Lake Maintenance	\$12,331	\$29,378	\$17,000	\$29,000	\$44,141
Employee Benefit	\$0	\$0	\$0	\$0	\$499,155
Total Annual Expenditures	\$5,840,635	\$9,386,121	\$5,425,483	\$5,076,831	\$7,105,564

OPERATING FUNDS REVENUE

	2008 Actual	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
General	\$1,816,421	\$1,783,352	\$2,057,838	\$1,993,716	\$1,783,582
Special Parks and Rec	\$28,209	\$14,459	\$16,376	\$9,816	\$10,250
Consolidated Highway	\$721,717	\$568,782	\$532,863	\$432,690	\$440,320
Capital Improvement	\$497,247	\$306,402	\$339,798	\$295,000	\$75,000
Municipal Equipment reserve	\$218,256	\$33,790	\$98,500	\$70,000	\$93,050
Bond and Interest	\$1,050,421	\$510,819	\$498,411	\$496,458	\$680,540
Sewer	\$993,997	\$5,981,180	\$1,045,824	\$1,406,200	\$896,762
Solid Waste	\$163,455	\$158,996	\$174,718	\$157,600	\$196,100
Cedar Lake Maintenance	\$11,331	\$10,297	\$10,704	\$9,699	\$20,000
Employee Benefit	\$0	\$0	\$0	\$0	\$499,155
Total Annual Revenue	\$5,501,054	\$9,368,077	\$4,775,032	\$4,871,179	\$4,694,759
Total Cash Available	\$10,609,681	\$14,073,336	\$9,201,886	\$9,523,113	\$9,141,042
Ending Cash Balance	\$4,769,046	\$4,687,215	\$3,776,403	\$4,446,282	\$2,035,477

MILL LEVY COMPARISON

	2008 Actual	2009 Actual	2010 Budget	2011 Actual
Annual Valuation	\$41,143,071	\$43,924,056	\$45,550,427	\$50,502,675
Bond and Interest Levy	3.207	0.668	0.336	3.100
General Fund Levy	25.340	27.953	28.640	17.440
Employee Benefit Levy				9.238
Total Annual Mill Levy	28.547	28.621	28.976	29.778
Variance From Previous Year		0.074	0.355	0.802
Total Funds Generated from Ad Valorem	\$1,174,511	\$1,257,166	\$1,319,941	\$1,503,869

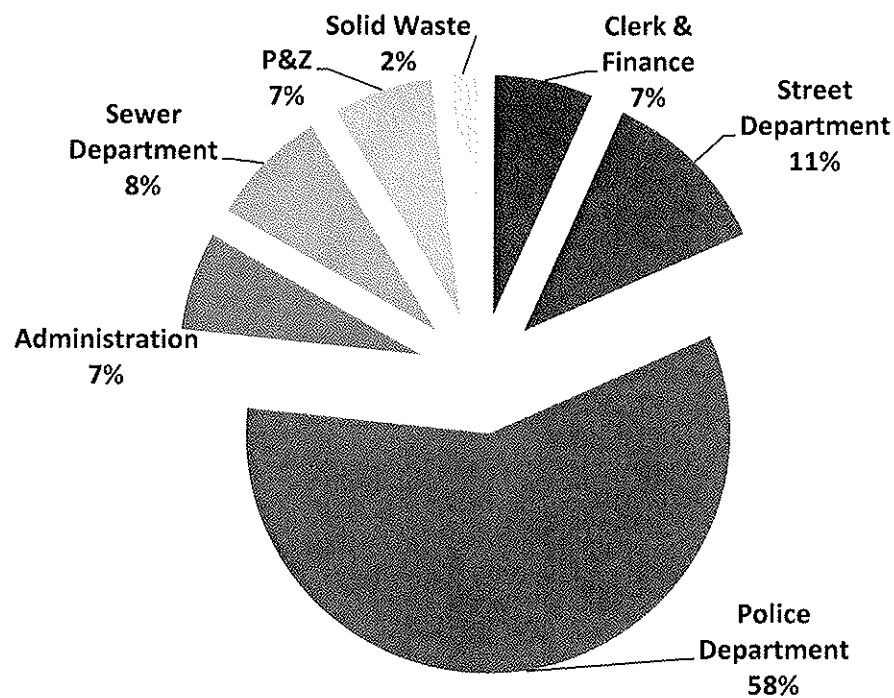
ALL FUNDS SALARIES

		2008 Actual	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Street	Full Time	\$108,650	\$117,424	\$125,855	\$117,000	\$120,000
	Part-Time	\$0	\$0	\$4,644	\$0	\$0
	Overtime, Comp Time, Vac.	\$3,080	\$6,234	\$4,500	\$7,500	\$3,500
Police	Full-time	\$389,970	\$538,466	\$541,113	\$546,000	\$590,000
	Part-time	\$60,398	\$37,397	\$33,000	\$10,000	\$15,000
	Overtime, Comp Time, Vac.	\$18,817	\$29,074	\$48,000	\$38,000	\$48,000
Planning	Fulltime	\$102,226	\$94,669	\$149,133	\$110,000	\$112,000
	Part-time Intern	\$6,465	\$0	\$11,440	\$0	\$0
	Overtime	\$3,587	\$1,779	\$4,000	\$750	\$1,000
Park & Rec	Personal Services	\$0	\$3,203	\$0	\$0	\$0
	Part-Time	\$7,370	\$3,202	\$9,292	\$9,000	\$5,400
Clerk	Full-time	58720	\$64,661	\$95,476	\$103,500	\$107,000
	Part-time	\$40,054	\$40,961	\$30,112	\$10,000	\$0
	Overtime, Comp Time, Vac.	\$3,865	\$4,595	\$4,000	\$2,000	\$2,000
Admin	Special Parks and Rec					
	Full Time	\$0	\$0	\$0	0	\$130,000
	Overtime	\$0	\$0	\$0	\$0	\$1,200
Governing Body						
	Elected Officials	\$0	\$28,670	\$0	\$0	\$17,200
	Personal Services	\$84,230	\$102,654	\$131,775	\$122,000	\$0
	TOTAL GENERAL FUND	\$887,431	\$1,072,988	\$1,192,340	\$1,075,750	\$1,152,300
Sewer Fund						
	Full-time	\$107,776	\$116,995	\$121,193	\$117,000	\$119,700
	Overtime	\$5,953	\$5,464	\$7,500	\$7,500	\$7,000
	TOTAL SEWER FUND	\$113,729	\$122,458	\$128,693	\$124,500	\$126,700
Solid Waste						
	Full-time	\$14,440	\$16,240	\$16,994	\$19,580	\$26,980
	Overtime	\$154	\$55	\$500	\$500	\$1,000
	TOTAL SOLID WASTE FUND	\$14,594	\$16,296	\$17,494	\$20,080	\$27,980
	Total Benefits all Funds	\$312,417	\$364,276	\$446,537	\$377,409	\$499,155
	TOTAL WAGES AND BENEFITS	\$1,328,171	\$1,576,019	\$1,785,065	\$1,597,739	\$1,806,135

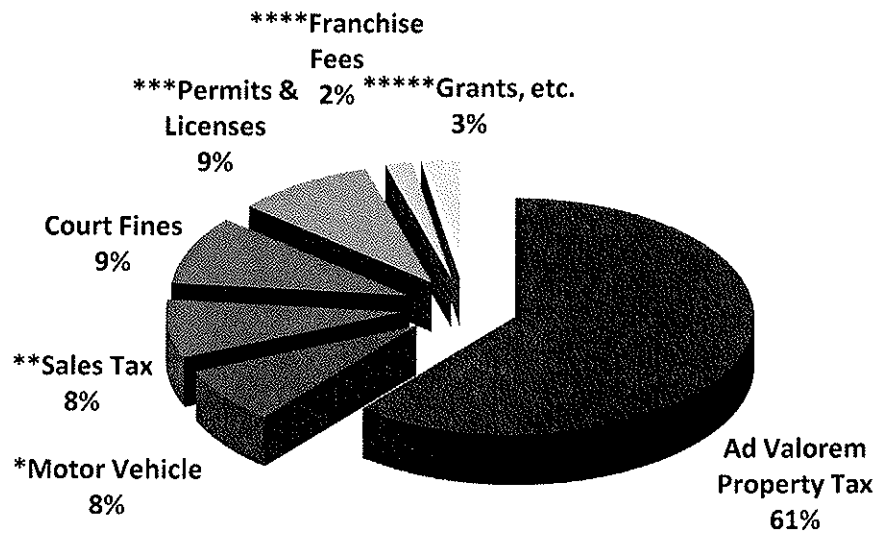
2011 BUDGET DEPARTMENTAL PERSONNEL ALLOCATIONS

Account N Department		2010 FTE	2011 FTE
01-001	Clerk & Finance	2.50	2.00
01-002	Street Dept.	3.50	3.50
01-003	Governing Body	1.50	0.00
01-004	Police Dept.	17.50	17.50
01-007	Administration	0.00	2.00
05-009	Sewer Dept.	2.50	2.40
01-017	Planning & Zoning	3.00	2.00
09-701	Solid Waste	0.5	0.6
Totals		31.00	30.00

FTE - Full Time Equivalent



GENERAL FUND REVENUES



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

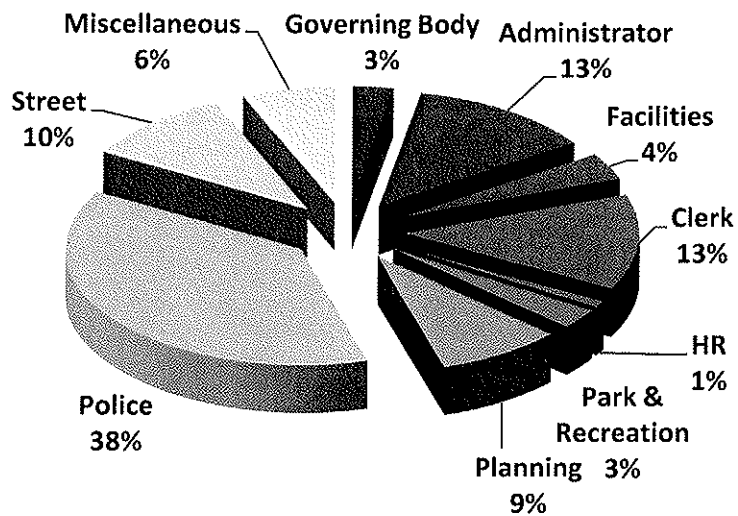
**Sales Tax, Back Taxes, Field of Dreams

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

****West Star Energy, Atmos Energy, Suburban Water, Consolidate Eater, The World Co., AT&T Franchise, SW Bell

*****Grants & Reimbursables, Local Alcohol Liquor Fund, Other Revenues

GENERAL FUND EXPENDITURES



REVENUE		GENERAL FUND			
	2008 Actual	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Beginning of the year balance	\$1,240,199	\$562,109	\$459,830	\$419,077	\$264,598
460 Ad Valorem Property Tax	\$965,537	\$1,122,910	\$1,304,610	\$1,304,610	\$823,161
491 Motor Vehicle Distribution	\$159,697	\$144,741	\$149,881	\$149,881	\$153,666
493 Recreational Vehicle Tax	\$1,567	\$1,945	\$1,558	\$1,558	\$1,951
496 16M & 20M Truck Tax	\$4,143	\$1,770	\$3,347	\$3,347	\$3,403
464 Back Taxes	\$12,083	\$48,112	\$24,785	\$30,000	\$30,000
Sales Tax	\$0	\$0	\$0	\$0	\$220,000
Slider	\$0	\$4,882	\$0	\$0	\$0
Field of Dreams	\$0	\$0	\$0	\$20,000	\$55,000
421 Court Fines	\$198,858	\$194,846	\$218,142	\$195,000	\$195,000
401 Building Permits	\$116,539	\$36,379	\$52,500	\$13,000	\$13,000
403 Pet Licenses	\$1,020	\$1,348	\$1,000	\$1,000	\$1,000
404 Business Licenses	\$8,115	\$8,050	\$7,500	\$8,000	\$8,000
405 Misc. Fees/Permits/Licenses	\$12,614	\$14,175	\$12,473	\$13,000	\$13,000
407 Plan/Plat Application Fees	\$4,025	\$1,845	\$3,220	\$3,220	\$3,400
432 Westar Energy Franchise Tax	\$60,612	\$73,840	\$66,982	\$66,982	\$67,000
433 Atmos Energy Franchise Tax	\$49,456	\$44,917	\$69,163	\$69,163	\$70,000
436 Suburban Water Franchise Tax	\$8,348	\$7,454	\$10,711	\$11,000	\$11,000
Consolidated Water Franchise Tax	\$0	\$0	\$0	\$0	\$12,000
437 The World Co. Franchise Tax	\$31,050	\$24,427	\$32,239	\$32,239	\$32,000
438 AT&T Franchise Tax	\$11,229	\$11,832	\$12,945	\$13,000	\$13,000
SW Bell Franchise Tax	\$0	\$0	\$0	\$3,000	\$3,000
Grants and Reimbursables	\$75,250	\$0	\$42,000	\$42,000	\$42,000
551 Interest Income	\$34,679	\$11,307	\$13,750	\$700	\$0
451 Local Alcohol Liquor Fund	\$8,141	\$7,816	\$16,032	\$8,016	\$8,001
511 Other Revenues	\$33,457	\$5,754	\$15,000	\$5,000	\$5,000
675 Transfer from Solid Waste Fund	\$20,000	\$15,000	\$0	\$0	\$0
TOTAL REVENUES	\$1,816,421	\$1,783,352	\$2,057,838	\$1,993,716	\$1,783,582
TOTAL FUNDS AVAILABLE	\$3,056,620	\$2,345,461	\$2,517,668	\$2,412,793	\$2,048,180
TOTAL EXPENDITURES	\$2,428,076	\$1,986,681	\$2,509,840	\$2,148,195	\$2,048,180
UNRESERVED CASH BALANCE	\$628,544	\$358,781	\$7,827	\$264,598	\$0
MILL LEVY INFORMATION	2008	2009	2010		2011
FUND REQUIREMENTS	\$965,537	\$1,122,910	\$1,304,610		\$823,161
ADD FOR DELINQUENT TAXES					7%
TOTAL AD VALOREM	\$128,141	\$26,834	\$15,319		\$880,782
RATE OF LEVY IN MILLS	25.340	27.953	28.640		17.510

KSA 79-2930 allows up to an additional 5% for delinquent taxes
In 2009 there was a delinquency rate of 7%

GENERAL FUND**EXPENDITURES**

	2008 Actual	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Governing Body	\$94,579	\$157,522	\$166,370	\$156,045	\$59,620
Administrator					\$256,200
Facilities	\$27,863	\$39,228	\$35,190	\$75,500	\$79,100
Clerk	\$249,124	\$266,160	\$311,595	\$305,582	\$243,800
HR	\$280,430	\$329,306	\$388,496	\$354,400	\$20,000
Park & Recreation	\$14,661	\$14,106	\$18,342	\$18,450	\$59,450
Planning	\$165,631	\$156,085	\$243,673	\$171,150	\$179,300
Police	\$607,352	\$727,708	\$804,738	\$732,531	\$799,350
Street	\$181,045	\$194,937	\$213,249	\$207,750	\$214,450
Miscellaneous	\$807,392	\$101,629	\$328,187	\$126,787	\$136,910
TOTALS	\$2,428,076	\$1,986,681	\$2,509,840	\$2,148,195	\$2,048,180

GENERAL FUND		GOVERNING BODY				
		ACCOUNT: 01-003				
		2008	2009	2010	2010	2011
		Actual	Actual	Budget	Estimate	Budget
	Elected Officials	\$0	\$28,670	\$0	\$0	\$17,200
	Personal Services	\$84,230	\$102,654	\$131,775	\$122,000	\$0
	Paging/Wireless	\$0	\$735	\$2,000	\$0	\$0
01-003-751	Legal Fees	\$1,312	\$2,388	\$1,500	\$1,000	\$1,000
	Vehicle Expense	\$688	\$1,231	\$1,000	\$700	\$1,000
01-003-774	Training	\$3,282	\$1,601	\$4,400	\$2,000	\$1,400
01-003-781	Promo/Public Relations Activities	\$1,000	\$0	\$1,000	\$21,000	\$0
01-003-782	Mileage Reimbursement	\$75	\$2,658	\$6,000	\$200	\$500
01-003-783	Organization & Membership Dues	\$790	\$260	\$1,845	\$1,845	\$1,070
01-003-799	Miscellaneous Contractual	\$229	\$10,798	\$9,500	\$1,500	\$1,500
01-003-801	Office Supplies	\$43	\$90	\$300	\$100	\$200
01-003-803	Miscellaneous Commodities	\$1,313	\$3,298	\$3,000	\$3,000	\$3,000
01-003-804	Gas / Oil / Miscellaneous		\$166	\$750	\$400	\$450
01-003-807	Printed Material/Publications	\$192	\$697	\$300	\$300	\$300
01-003-850	Capital Outlay	\$1,423	\$2,276	\$3,000	\$2,000	\$2,000
	Outside Agency Requests	\$0	\$0	\$0	\$0	\$30,000
	Council Projects	\$0	\$0	\$0	\$0	\$0
TOTALS		\$94,579	\$157,522	\$166,370	\$156,045	\$59,620

Expenses related to the City Administrator have been moved out of the Governing Body Department beginning in 2011 resulting in a significant decrease in expenditures. In 2010 the Promo/Public Relations line item is being used for the \$20,000 NRP marketing program. Outside Agency Requests have been consolidated to this department and will be handled as a lump sum amount which will then be passed on to the Outside Agency Review Board for dispersal.

GENERAL FUND		CITY ADMINISTRATOR				
		ACCOUNT: 01-007				
		2008	2009	2010	2010	2011
		Actual	Actual	Budget	Estimate	Budget
01-007-701	Full Time					\$130,000
01-007-704	Overtime					\$1,200
01-007-758	Cell Phone					\$2,000
01-007-774	Training					\$3,500
01-007-782	Mileage Reimb/Car Allowance					\$7,000
01-007-783	Organization & Membership Dues					\$1,500
01-007-799	Miscellaneous Contractual					\$15,000
01-007-801	Office Supplies					\$1,000
	General Supplies					\$500
01-007-807	Printed Material/Publications					\$2,000
01-007-850	Capital Outlay					\$2,500
	Contingency					\$90,000
TOTALS						\$256,200

This Department is new for 2011 and includes expenditures for the City Administrator and the Administrative Assistant. Previously expenditures were dispersed between the Clerk and Governing Body budgets. The Contingency line item is for unexpected expenses that occur mid-year with no ability to budget for them. State statutes allow for up to 10% of contingency spending.

GENERAL FUND		CLERK / FINANCE			
		ACCOUNT : 01-001			
		2008	2009	2010	2010
		Actual	Actual	Budget	Estimate
					2011
					Budget
01-001-701	Full-time	\$58,720	\$64,661	\$95,476	\$103,500
01-001-702	Part-time	\$40,054	\$40,961	\$30,112	\$10,000
01-001-704	Overtime, Comp Time & Vacation	\$3,865	\$4,595	\$4,000	\$2,000
01-001-751	Legal Fees	\$9,507	\$9,838	\$15,000	\$13,500
01-001-758	Paging/Wireless	\$286	\$190	\$375	\$600
01-001-760	Notices & Advertisements	\$869	\$1,812	\$2,000	\$2,000
01-001-774	Training	\$3,291	\$3,063	\$3,700	\$3,700
01-001-779	Insurance Expenses	\$71,321	\$69,741	\$74,500	\$81,000
01-001-781	Promo/Public Relations Activities	\$14,195	\$17,060	\$22,364	\$22,364
01-001-782	Car Allowance/Mileage Reimb	\$308	\$217	\$400	\$400
01-001-783	Organization & Membership Dues	\$8,929	\$10,205	\$10,918	\$10,918
01-001-785	Accounting & Auditing	\$16,550	\$17,790	\$20,000	\$22,000
01-001-799	Miscellaneous Contractual	\$10,726	\$10,773	\$18,650	\$15,000
01-001-801	Office Supplies	\$2,520	\$3,632	\$3,000	\$3,600
01-001-803	Miscellaneous Commodities	\$1,772	\$2,130	\$6,000	\$3,500
01-001-807	Printed Material/Publications	\$448	\$429	\$500	\$7,000
01-001-808	Postage & Postal Permit	\$1,801	\$841	\$2,100	\$2,000
01-001-850	Capital Outlay	\$3,964	\$8,223	\$2,500	\$2,500
TOTALS		\$249,124	\$266,160	\$311,595	\$305,582
					\$243,800

Insurance Expenses are higher due to increased value of city owned facilities.

Promo/Public Relations Activities included funding for outside agency requests and has been moved to the Governing Body budget for 2011. **Organizational and**

Membership Dues include funding for memberships to organizations like the League of Kansas Municipalities, Mid-America Regional Council and the Leavenworth County Development Coalition. **Accounting and Auditing** expenses have been reduced in expectation of moving away from a GAAP compliant audit for the 2010 budget year.

Miscellaneous Contractual includes items like copier agreements, accounting software maintenance and Filebound. **Printed Material/Publications** shows an increase to cover a recodification of city code beginning in 2010. This recodification will allow for all city code to be viewed and searched from the web with current updates.

GENERAL FUND		EMPLOYEE BENEFITS				
		ACCOUNT: 01-011				
		2008 Actual	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
01-011-745	HR Support Plus	\$0	\$1,375		\$9,000	\$9,000
01-011-746	Social Security	\$54,512	\$64,545	\$76,977	\$61,000	\$0
01-011-747	Medicare	\$12,748	\$15,095	\$18,002	\$15,100	\$0
01-011-748	KS Unemployment Tax	\$901	\$1,076	\$1,242	\$1,100	\$0
01-011-749	Employee Vision	\$0	\$1,844	\$4,036	\$4,000	\$0
01-011-772	EE Medical	\$87,627	\$106,684	\$128,172	\$118,000	\$0
01-011-773	EE Deferred Compensation	\$55,762	\$55,513	\$67,980	\$56,000	\$0
01-011-778	EE Dental Insurance	\$7,225	\$7,574	\$9,792	\$8,000	\$0
01-011-786	KS Police/Fireman	\$53,796	\$68,982	\$69,295	\$65,000	\$0
01-011-787	Employee Assistance Program	\$0	\$0	\$500	\$0	\$500
	Short Term Disability	\$0	\$0	\$0	\$2,700	\$0
	Long Term Disability	\$0	\$0	\$0	\$2,500	\$0
	Life and AD&D	\$0	\$0	\$0	\$1,500	\$0
01-011-813	Clothing Allowance	\$7,443	\$6,417	\$12,000	\$10,000	\$10,000
01-011-816	Vaccination Allowance	\$415	\$200	\$500	\$500	\$500
TOTALS		\$280,430	\$329,306	\$388,496	\$354,400	\$20,000

Employee benefits for all funds have been consolidated to the Employee Benefit Fund allowing for easier tracking and a complete view of benefit costs. **HR Support Plus** includes the agreement for human resource support for all departments. This group handles all background checks and general consulting for the City.

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

	2008	2009	2010	2010	2011
	Actual	Actual	Budget	Estimate	Budget
01-002-701 Full Time	\$108,650	\$117,424	\$125,855	\$117,000	\$120,000
01-008-702 Part-Time	\$0		\$4,644	\$0	\$0
01-002-704 Overtime, Comp Time, Vacation	\$3,080	\$6,234	\$4,500	\$7,500	\$3,500
01-002-751 Legal Fees	\$0	\$46	\$200	\$1,500	\$1,500
01-002-758 Paging/Wireless	\$1,638	\$1,397	\$1,800	\$1,500	\$1,500
01-002-760 Notices & Advertisements	\$42	\$193	\$200	\$150	\$150
01-002-761 Vehicle/Equipment Main & Repair	\$5,650	\$5,107	\$6,000	\$7,500	\$7,500
01-002-774 Training	\$0	\$0	\$300	\$300	\$300
01-002-787 Street Lighting	\$41,933	\$52,615	\$46,000	\$56,000	\$56,000
01-002-799 Miscellaneous Contractual	\$1,958	\$1,962	\$2,500	\$2,500	\$2,500
01-002-801 Office Supplies	\$559	\$91	\$700	\$700	\$700
01-002-803 Miscellaneous Commodities	\$5,453	\$4,488	\$7,000	\$5,000	\$5,000
01-002-804 Gas/Oil/Misc	\$6,908	\$4,010	\$9,000	\$6,000	\$6,000
01-002-810 Safety Equipment	\$1,048	\$988	\$1,200	\$1,200	\$1,200
01-002-811 Maint Materials/Supplies	\$1,020	\$382	\$1,350	\$900	\$0
01-002-850 Capital Outlay	\$3,106	\$0	\$2,000	\$0	\$8,600

TOTALS \$181,045 \$194,937 \$213,249 \$207,750 \$214,450

Capital Outlay includes funding for a plow system on the Public Works tractor to assist with snow removal.

GENERAL FUND		POLICE DEPARTMENT				
		ACCOUNT: 01-004				
		2008	2009	2010	2010	2011
		Actual	Actual	Budget	Estimate	Budget
01-004-701	Full-time	\$389,970	\$538,466	\$541,113	\$546,000	\$590,000
01-004-702	Part-time	\$60,398	\$37,397	\$33,000	\$10,000	\$15,000
01-004-704	Overtime, Comp Time, Vacation	\$18,817	\$29,074	\$48,000	\$38,000	\$48,000
01-004-705	Police Grant Personal Serv.	\$0	\$1,901	\$0	\$0	\$0
01-004-751	Legal Fees	\$420	\$112	\$5,000	\$200	\$1,000
01-004-758	Paging/Wireless	\$3,137	\$5,130	\$5,000	\$4,500	\$5,000
01-004-759	Animal Control Expenses	\$2,102	\$2,251	\$3,000	\$2,031	\$3,000
01-004-760	Notices & Advertisements	\$715	\$108	\$1,000	\$800	\$1,000
01-004-761	Vehicle/Equipment Main & Repair	\$7,119	\$7,553	\$12,000	\$10,000	\$10,000
01-004-764	Leavenworth County Jail	\$4,060	\$4,603	\$7,000	\$4,830	\$6,000
01-004-766	Municipal Court Judge	\$3,000	\$3,650	\$3,600	\$3,650	\$3,650
01-004-767	Court Fees	\$26,122	\$30,520	\$35,000	\$30,000	\$30,000
01-004-774	Training	\$6,958	\$6,055	\$10,000	\$8,750	\$10,000
01-004-781	Promo/Public Relations Activities	\$0	\$0	\$500	\$0	\$500
01-004-782	Mileage Reimbursement	\$233	\$157	\$500	\$200	\$500
01-004-783	Organization Membership Dues	\$175	\$295	\$325	\$370	\$500
01-004-799	Misc Contractual Services	\$13,353	\$11,971	\$20,000	\$15,000	\$15,000
01-004-801	Office Supplies	\$4,181	\$2,747	\$4,000	\$3,400	\$3,500
01-004-803	Miscellaneous Commodities	\$11,949	\$8,965	\$12,000	\$10,000	\$10,000
01-004-804	Gas/Oil/Misc	\$35,055	\$27,043	\$45,500	\$35,000	\$35,000
01-004-807	Printed Material/Publications	\$1,139	\$673	\$1,500	\$700	\$1,500
01-004-808	Postage & Postal Permit	\$892	\$1,009	\$1,200	\$1,100	\$1,200
01-004-810	Safety Equipment (<i>Vests</i>)	\$988	\$3,087	\$4,000	\$3,000	\$3,000
01-004-850	Capital Outlay	\$16,570	\$4,942	\$11,500	\$5,000	\$6,000
TOTALS		\$607,352	\$727,708	\$804,738	\$732,531	\$799,350

Miscellaneous Contractual Services includes items such as copier maintenance, Leads Online and Training @ Your Place agreements.

GENERAL FUND**CITY FACILITIES****ACCOUNTS: 01-005; 01-001**

	2008	2009	2010	2010	2011
	Actual	Actual	Budget	Estimate	Budget
01-005-752 Utility Gas (Atmos)	\$6,592	\$7,141	\$7,500	\$10,000	\$10,000
01-005-753 Utility Electric (Westar)	\$2,476	\$2,619	\$3,000	\$2,800	\$3,000
01-005-754 Utility Sewer & Solid Waste	\$3,029	\$2,895	\$3,300	\$2,000	\$3,000
01-005-755 Utility Water (Cons Water)	\$1,116	\$1,126	\$1,560	\$1,300	\$1,500
01-005-757 Telephone/Fax/Internet Service	\$4,654	\$5,801	\$5,400	\$4,200	\$4,200
01-005-777 Facility Repairs & Maintenance	\$1,452	\$867	\$1,800	\$1,800	\$1,800
01-005-797 Technology Support	\$0	\$8,300	\$0	\$38,000	\$40,000
01-005-799 Misc. Contractual Services	\$4,979	\$7,654	\$6,280	\$5,800	\$5,800
01-005-803 Miscellaneous Commodities	\$2,751	\$2,524	\$3,350	\$2,600	\$2,800
01-001-850 Capital Outlay	\$814	\$299	\$3,000	\$7,000	\$7,000
TOTALS	\$27,863	\$39,228	\$35,190	\$75,500	\$79,100

Technology Agreement covers the agreement for services relating to information technology support and network security. **Miscellaneous Contractual** includes items like cleaning, general repairs and fire extinguisher inspections. **Miscellaneous Commodities** includes general supplies and maintenance materials.

GENERAL FUND		CITY FACILITIES GEN PARKS & REC DEPARTMENT				
		ACCOUNT: 01-008				
		2008	2009	2010	2010	2011
PERSONNEL		Actual	Actual	Budget	Estimate	Budget
01-008-701	Personal Services	\$0	\$3,203	\$0	\$0	\$0
01-008-702	Part-Time	\$7,370	\$3,202	\$9,292	\$9,000	\$5,400
01-008-803	Miscellaneous Commodities	\$182	\$827	\$500	\$500	\$500
01-008-811	Maintenance Materials/Supplies	\$433	\$1,166	\$800	\$800	\$800
	Field of Dreams	\$0	\$0	\$0	\$0	\$40,000
01-008-753	Utility Electric	\$1,562	\$1,532	\$2,000	\$2,800	\$3,000
01-008-754	Utility Sewer & Solid Waste	\$118	\$139	\$150	\$150	\$150
01-008-755	Utility Water	\$449	\$352	\$600	\$600	\$600
01-008-792	Park Maintenance & Repairs	\$2,102	\$2,534	\$2,500	\$2,500	\$2,500
01-008-799	Misc. Contractual Services	\$2,445	\$1,150	\$2,500	\$2,100	\$6,500
TOTALS		\$14,661	\$14,106	\$18,342	\$18,450	\$59,450

Part-Time expenses are being reduced to cover one seasonal worker versus the two previously budgeted. Some of the mowing duties previously handled by seasonal work is being contracted out and will be included in the **Miscellaneous Contractual Services** line item. **Field of Dreams** is a new line item related to the acquisition of the athletic complex. This line item is designed to take a portion of the revenue generated from the complex and put it back towards improvements. Staff is projecting \$55,000 in revenue from the Field of Dreams.

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

		2008	2009	2010	2010	2011
		Actual	Actual	Budget	Estimate	Budget
01-017-701	Full-time	\$102,226	\$94,669	\$149,133	\$110,000	\$112,000
01-017-702	Part-time Intern	\$6,465	\$0	\$11,440	\$0	\$0
01-017-704	Overtime	\$3,587	\$1,779	\$4,000	\$750	\$1,000
01-017-751	Legal Fees	\$7,167	\$12,865	\$13,000	\$18,000	\$18,000
01-017-758	Paging/Wireless	\$742	\$1,107	\$1,500	\$1,500	\$1,500
01-017-760	Notices & Advertisements	\$3,948	\$3,237	\$4,000	\$2,000	\$3,000
01-017-761	Vehicle/Equipment Main & Repair	\$305	\$68	\$1,200	\$500	\$1,000
01-017-765	Engineering Services	\$22,295	\$27,957	\$25,000	\$15,000	\$15,000
01-017-768	Consulting/Special Studies	\$5,362	\$0	\$10,000	\$5,600	\$10,000
01-017-774	Training	\$2,843	\$2,166	\$3,500	\$3,500	\$3,500
01-017-776	Building Demolition	\$1,320	\$6,000	\$6,000	\$1,500	\$1,500
01-017-782	Mileage Reimb/Car Allowance	\$124	\$82	\$1,000	\$1,000	\$1,000
01-017-783	Organization/Membership Dues	\$85	\$662	\$1,000	\$1,000	\$1,000
01-017-799	Miscellaneous Contractual	\$3,306	\$2,012	\$4,000	\$3,000	\$3,000
01-017-801	Office Supplies	\$419	\$349	\$1,000	\$500	\$500
01-017-803	Miscellaneous Commodities	\$398	\$897	\$1,500	\$1,000	\$1,000
01-017-804	Gas/Oil/Misc	\$1,075	\$853	\$1,300	\$1,300	\$1,300
01-017-807	Printed Material/Publications	\$1,577	\$325	\$1,600	\$2,000	\$2,000
01-017-808	Postage & Postal Permit	\$2,387	\$840	\$1,500	\$1,000	\$1,000
01-017-850	Capital Outlay	\$0	\$217	\$2,000	\$2,000	\$2,000
TOTALS		\$165,631	\$156,085	\$243,673	\$171,150	\$179,300

Legal Fees are used for abatements and agreement review. **Engineering Services** are decreasing as staff takes on more of those duties. **Miscellaneous Contractual** includes maintenance on engineering software packages.

GENERAL FUND**MISCELLANEOUS**

	2008	2009	2010	2010	2011
	Actual	Actual	Budget	Estimate	Budget
Transfer to Sewer Fund	\$100,000	\$0	\$175,000	\$0	\$0
Transfer to Consolidated Highway	\$200,000	\$0	\$0	\$0	\$0
Transfer to Capital Improvement	\$200,000	\$0	\$0	\$0	\$0
Transfer to Equipment Reserve	\$215,000	\$30,000	\$95,000	\$69,000	\$78,910
NRP Rebate	\$12,648	\$2,391	\$15,787	\$15,787	\$16,000
Developer Admin Costs	\$79,744	\$0	\$0	\$0	\$0
Reimbursements & Reimbursables	\$0	\$69,238	\$42,400	\$42,000	\$42,000
TOTALS	\$807,392	\$101,629	\$328,187	\$126,787	\$136,910

Eliminated the **Transfer to Sewer Fund** as enterprise funds should be supported by user fees and not levied taxes. The **Transfer to Equipment Reserve** is used to cover depreciation on General Fund equipment and decreased to match the Vehicle Replacement Schedule. The **NRP Rebate** covers the rebate of property tax on eligible property improvements within the defined neighborhoods. **Reimbursements & Reimbursables** is budgeted as money in and money out.

SOLID WASTE FUND

ACCOUNTS: 09-000; 09-009; 09-010; 09-011

	2008 Actual	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Beginning of year balance	\$64,198	\$65,925	\$74,502	\$71,534	\$17,538
Revenue					
Solid Waste Fees	\$157,692	\$153,420	\$168,443	\$155,000	\$194,000
Delinquent Fee Collections	\$3,942	\$4,510	\$5,000	\$2,500	\$2,000
Interest on Idle Funds	\$1,821	\$1,066	\$1,275	\$100	\$100
TOTAL REVENUE	\$163,455	\$158,996	\$174,718	\$157,600	\$196,100
TOTAL AVAILABLE FUNDS	\$227,653	\$224,921	\$249,220	\$229,134	\$213,638
Expenditures					
09-010-701 Full-time	\$14,440	\$16,240	\$16,994	\$19,580	\$26,980
09-010-704 Overtime	\$154	\$55	\$500	\$500	\$1,000
09-011-746 Social Security	\$905	\$1,010	\$1,085	\$1,217	\$0
09-011-747 Medicare	\$212	\$237	\$254	\$285	\$0
09-011-748 Unemployment	\$15	\$0	\$17	\$26	\$0
05-011-749 Vision Insurance	\$0	\$0	\$79	80	\$0
09-011-772 Medical/Life Insurance	\$30	\$27	\$4,697	2020	\$0
09-011-773 Deferred Compensation	\$2,026	\$2,202	\$2,250	\$2,582	\$0
09-011-778 Dental Insurance	\$0	\$0	\$204	186	\$0
Transfer to Employee Benefit	\$0	\$0	\$0	\$0	\$11,085
09-000-903 Transfer to General Fund	\$20,000	\$15,000	\$0	\$0	\$0
09-000-972 Transfer to Sewer Fund	\$0	\$0	\$50,000	\$50,000	\$0
09-010-775 Solid Waste Disposal	\$116,313	\$125,729	\$130,500	\$130,620	\$163,300
09-010-799 Misc. Contractual Services	\$588	\$585	\$770	\$200	\$800
09-010-801 Office Supplies	\$97	\$91	\$100	\$100	\$100
09-010-803 Miscellaneous Commodities	\$0	\$0	\$100	\$100	\$100
05-009-807 Printed Material/Publications	\$554	\$0	\$750	\$1,300	\$1,500
05-009-808 Postage & Postal Permit	\$2,250	\$3,000	\$2,800	\$2,800	\$4,000
TOTALS	\$157,583	\$164,177	\$211,100	\$211,596	\$208,865
UNRESERVED CASH BALANCE	\$70,070	\$60,744	\$38,120	\$17,538	\$4,773

Budgeting an increase in revenue and a similar increase in expenditures as the City explores city wide recycling. One half of the Utility Billing Clerk and ten percent of the City Superintendents wages and benefits are covered out of this fund.

SEWER FUND		SEWER DEPARTMENT			
		ACCOUNTS: 05-000; 05-009; 05-011			
	2008 Actual	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Beginning of year balance	\$821,433	-\$22,348	\$395,713	\$464,249	\$769,531
REVENUES					
Sewer Charges	\$657,626	\$665,825	\$690,037	\$680,000	\$715,600
Sewer Connection Fees	\$200,775	\$88,636	\$103,500	\$400,000	\$100,000
Delinquent Fee Collections	\$22,017	\$18,236	\$20,000	\$5,400	\$8,000
Interest Income	\$13,579	\$7,927	\$7,287	\$800	\$1,000
Transfer from Solid Waste	\$0	\$0	\$50,000	\$50,000	\$0
Transfer from General Fund	\$100,000	\$0	\$175,000	\$0	\$0
Capital Project Funds	\$0	\$5,200,556	\$0	\$270,000	\$0
24/40 Sewer Interceptor	\$0	\$0	\$0	\$0	\$72,162
TOTAL REVENUE	\$993,997	\$5,981,180	\$1,045,824	\$1,406,200	\$896,762
TOTAL AVAILABLE FUNDS	\$1,815,430	\$5,958,832	\$1,441,537	\$1,870,449	\$1,666,293
TOTAL EXPENDITURES	\$1,835,723	\$5,374,122	\$1,340,044	\$1,100,918	\$1,666,235
UNRESERVED CASH BALANCE	-\$20,293	\$584,710	\$101,493	\$769,531	\$59

Total expenditures in the Sewer Fund increased in large part to an increase in debt payments. 2010 **Sewer Connection Fees** include the projected fees from the Sewer District #3 project. Transfers in were eliminated as enterprise funds should be sustained by user fees. Sewer rates will need to increase in order for this fund to stay viable if the city does not experience substantial growth. **24/40 Sewer Interceptor** revenue is being budgeted here since the debt payments are being made directly from this fund.

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

PERSONNEL		2008 Actual	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
05-009-701	Full-time	\$107,776	\$116,995	\$121,193	\$117,000	\$119,700
05-009-704	Overtime	\$5,953	\$5,464	\$7,500	\$7,500	\$7,000
05-011-746	Social Security	\$6,765	\$7,281	\$7,979	\$7,200	0
05-011-747	Medicare	\$1,582	\$1,703	\$1,866	\$1,866	0
05-011-748	Unemployment	\$114	\$0	\$129	\$129	0
05-011-749	Vision Insurance	\$0	\$231	\$238	\$600	0
05-011-772	Medical/Life Insurance	\$11,469	\$12,794	\$33,766	\$13,000	0
05-011-773	Deferred Compensation	\$15,786	\$16,544	\$16,550	\$16,000	0
05-011-778	Dental Insurance	\$943	\$932	\$1,428	\$1,428	0
05-009-753	Utility Electric	\$57,086	\$67,754	\$63,000	\$63,000	\$83,000
05-009-757	Telephone/Fax/Internet Service	\$4,341	\$5,137	\$4,500	\$1,100	\$2,500
05-009-758	Paging/Wireless	\$1,766	\$1,654	\$1,900	\$750	\$1,200
05-009-761	Vehicle/Equip Maint. & Repair	\$1,769	\$8,878	\$2,000	\$2,000	\$2,500
05-009-762	Sludge Waste Removal	\$19,186	\$15,532	\$22,000	\$20,000	\$20,000
05-009-765	Engineering Services	\$438,270	\$258,399	\$15,000	\$14,000	\$5,000
05-009-774	Training	\$816	\$849	\$2,500	\$2,500	\$2,500
05-009-777	Facility Repairs/Maintenance	\$6,340	\$1,932	\$14,000	\$14,000	\$14,000
05-009-789	Collection System Maint./Repair	\$41,401	\$14,767	\$50,000	\$26,500	\$26,500
05-009-790	Sampling	\$8,015	\$3,725	\$18,000	\$5,000	\$5,000
05-009-799	Miscellaneous Contractual	\$8,041	\$7,061	\$19,000	\$7,200	\$7,500
	General Supplies	\$6,615	\$6,519	\$7,250	\$4,750	\$5,000
05-009-804	Gas/Oil/Misc	\$6,979	\$3,855	\$10,000	\$4,300	\$4,500
05-009-807	Printed Material/Publications	\$959	\$174	\$1,250	\$1,100	\$1,000
05-009-808	Postage & Postal Permit	\$3,008	\$3,833	\$4,000	\$4,000	\$4,000
	New Equipment	\$7,808	\$9,857	\$8,000	\$8,000	\$6,500
	Maint. Materials/Supplies	\$7,145	\$9,231	\$12,500	\$10,000	\$10,000
	Transfer to General Fund	\$0	\$0	\$0	\$0	\$0
	Transfer to Equipment Reserve	\$0	\$0	\$0	\$0	\$13,790
	Transfer to Employee Benefit	\$0	\$0	\$0	\$0	\$52,056
	Transfer to Bond & Interest	\$488,000	\$0	\$0	\$0	\$0
05-000-865	Capital Improvements	\$517,831	\$4,236,792	\$50,000	\$10,000	\$10,000
05-000-854	Sewer Line Rehab	\$59,961	\$29,108	\$106,500	\$0	\$275,000
05-000-901	KDHE Payment	\$0	\$527,122	\$737,995	\$737,995	\$987,989
TOTALS		\$1,835,723	\$5,374,122	\$1,340,044	\$1,100,918	\$1,666,235

Engineering Services are decreasing as staff takes on more of these duties. The **Transfer to Equipment Reserve** is to offset depreciation on waste water treatment vehicles and corresponds to the Vehicle Replacement Schedule. The **Sewer Line Rehab** includes \$275,000 to remove the Chestnut Street lift station and replace it with a gravity line running across Tomahawk Valley.

BOND & INTEREST FUND

ACCOUNT: 08-000

	2008 Actual	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Beginning of year balance	\$68,327	\$106,182	\$33,314	\$81,613	\$46,949
REVENUES					
Ad Valorem	\$128,141	\$26,834	\$15,319	\$15,319	\$146,319
Delinquent	\$5,530	\$2,780	\$0	\$792	\$0
MVT	\$0	\$17,309	\$3,581	\$3,581	\$1,804
RVT	\$0	\$222	\$37	\$37	\$23
16/20MVT	\$0	\$0	\$88	\$243	\$40
Special Assessments	\$425,032	\$460,902	\$476,486	\$476,486	\$532,354
Interest	\$3,718	\$2,772	\$2,900	\$0	\$0
Transfer From Sewer	\$488,000	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$1,050,421	\$510,819	\$498,411	\$496,458	\$680,540
TOTAL AVAILABLE FUNDS	\$1,118,748	\$617,001	\$531,725	\$578,071	\$727,489
EXPENDITURES					
08-000-860 GO Bond Principal Payments	\$522,964	\$320,000	\$330,000	\$330,000	\$350,000
08-000-862 GO Bond Interest Payments	\$0	\$214,971	\$201,499	\$201,122	\$186,821
08-000-880 KDHE Payments	\$488,000	\$0	\$0	\$0	\$0
08-000-880 KDOT Principal Payments	\$0	\$0	\$0	\$0	\$53,418
08-000-881 KDOT Interest Payments	\$0	\$0	\$0	\$0	\$62,250
Cash Basis Reserve	\$0	\$0	\$0	\$0	\$75,000
TOTAL EXPENDITURES	\$1,010,964	\$534,971	\$531,499	\$531,122	\$727,489
UNRESERVED CASH BALANCE	\$107,784	\$82,030	\$226	\$46,949	\$0

MILL LEVY INFORMATION	2008	2009	2010	2011
FUND REQUIREMENTS	\$128,141	\$26,834	\$15,319	\$146,319
ADD FOR DELINQUENT TAXES				7%
TOTAL AD VALOREM	\$128,141	\$26,834	\$15,319	\$156,561
RATE OF LEVY IN MILLS	3.207	0.668	0.336	3.112

KSA 79-2930 allows up to an additional 5% for delinquent taxes
In 2009 there was a delinquency rate of 7%

The **KDHE Payments** in 2011 are to begin servicing TRF 125. The **Cash Basis Reserve** line item is allowed to cover unbudgeted mid-year debt payments in the case of an early debt issuance or can assist with revenue shortfalls.

EMPLOYEE BENEFIT**EMPLOYEE BENEFIT****ACCOUNT: 01-011**

	2008 Actual	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Beginning of year balance	\$0	\$0	\$0	\$0	\$0
REVENUES					
Ad Valorem	\$0	\$0	\$0	\$0	\$436,015
Delinquent	\$0	\$0	\$0	\$0	\$0
MVT	\$0	\$0	\$0	\$0	\$0
RVT	\$0	\$0	\$0	\$0	\$0
16/20MVT	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0	\$0
Transfer From Solid Waste	\$0	\$0	\$0	\$0	\$11,085
Transfer From Sewer	\$0	\$0	\$0	\$0	\$52,056
TOTAL REVENUE	\$0	\$0	\$0	\$0	\$499,155
TOTAL AVAILABLE FUNDS	\$0	\$0	\$0	\$0	\$499,155
EXPENDITURES					
Social Security					\$78,000
Medicare					\$18,200
KS Unemployment Tax					\$30,265
Employee Vision					\$4,590
EE Medical					\$159,000
EE Deferred Compensation					\$80,000
Work Comp					\$35,000
EE Dental Insurance					\$10,500
KS Police/Fireman					\$76,000
Short Term Disability					\$3,500
Long Term Disability					\$2,500
Life and AD&D					\$1,600
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$499,155
UNRESERVED CASH BALANCE	\$0	\$0	\$0	\$0	\$0
Annual Comparison of Benefit Cost	\$312,417	\$364,276	\$446,537	\$377,409	\$435,590
MILL LEVY INFORMATION	2008	2009	2010	2011	

FUND REQUIREMENTS	\$436,015
ADD FOR DELINQUENT TAXES	7%
TOTAL AD VALOREM	\$466,536
RATE OF LEVY IN MILLS	9.275

KSA 79-2930 allows up to an additional 5% for delinquent taxes
In 2009 there was a delinquency rate of 7%

This fund is being created to consolidate all employee benefits. The **Transfer From Solid Waste** and the **Transfer From Sewer** are budgeted to cover their share of employee benefits.

CONSOLIDATED HIGHWAY FUND

ACCOUNT: 10-000

	2008 Actual	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Beginning of year balance	\$1,832,503	\$2,217,728	\$1,618,085	\$1,726,181	\$1,692,871
REVENUES					
State of Kansas Gas Tax	\$104,326	\$105,127	\$108,120	\$111,740	\$108,900
County Transfer Gas Tax	\$10,101	\$9,476	\$11,710	\$11,950	\$12,420
Excise/Impact Fees	\$84,714	\$34,951	\$51,239	\$16,000	\$16,000
Local Sales and Use Tax	\$277,886	\$289,594	\$326,249	\$290,000	\$300,000
Miscellaneous	\$0	\$100,000	\$0	\$0	\$0
Transfer from General Fund	\$200,000	\$0	\$0	\$0	\$0
Interest on Idle Funds	\$44,690	\$29,634	\$35,545	\$3,000	\$3,000
TOTAL REVENUE	\$721,717	\$568,782	\$532,863	\$432,690	\$440,320
TOTAL AVAILABLE FUNDS	\$2,554,220	\$2,786,510	\$2,150,948	\$2,158,871	\$2,133,191
10-000-849 Street Improvements (Excise)	\$67,886	\$781,120	\$175,000	175,000	175,000
Street CIP Projects	\$0	\$0	\$0	0	700,000
10-000-765 Contractual Services	\$13,000	\$100,705	\$30,000	15,000	15,000
10-000-771 Street Repairs & Maintenance	\$204,046	\$170,240	\$200,000	200,000	330,000
10-000-803 Misc. Contractual Services	\$10,476	\$3,833	\$11,000	11,000	11,000
10-000-811 Maintenance Materials/Supplies	\$30,582	\$18,941	\$65,000	65,000	50,000
TOTAL EXPENDITURES	\$325,990	\$1,074,840	\$481,000	\$466,000	\$1,281,000
UNRESERVED CASH BALANCE	\$2,228,230	\$1,711,670	\$1,669,948	\$1,692,871	\$852,191

The **Consolidated Highway Fund** is used for street maintenance, repair, pavement management plan, salt and sand. The **Street CIP Projects** line item for 2011 allows for funding of a project from the City Capital Improvement Plan as identified by City Council. The **Street Repairs & Maintenance** line item is increasing to allow for more project to be complete in the pavement management program.

SPECIAL PARK & REC FUND

ACCOUNT: 04-000

	2008	2009	2010	2010	2011
	Actual	Actual	Budget	Estimate	Budget
Beginning of year balance	\$122,658	\$146,260	\$155,615	\$159,898	\$149,714
REVENUES					
Local Liquor Tax	\$8,141	\$7,816	\$8,016	\$8,016	\$8,000
Parkland Fee	\$12,800	\$4,400	\$6,000	\$1,600	\$2,000
Interest on Investments	\$2,968	\$1,993	\$2,360	\$200	\$250
Miscellaneous	\$4,300	\$250	\$0	\$0	\$0
TOTAL REVENUE	\$28,209	\$14,459	\$16,376	\$9,816	\$10,250
TOTAL AVAILABLE FUNDS	\$150,867	\$160,719	\$171,991	\$169,714	\$159,964
EXPENDITURES					
Park Maintenance & Repair	\$2,536	\$821	\$5,000	\$5,000	\$7,500
Capital Outlay	\$2,074	\$0	\$30,000	\$15,000	\$60,000
TOTAL EXPENDITURES	\$4,610	\$821	\$35,000	\$20,000	\$67,500
UNRESERVED CASH BALANCE	\$146,257	\$159,898	\$136,991	\$149,714	\$92,464

The **Special Park & Recreation Fund** can be used for park and recreation improvements and maintenance. The **Capital Outlay** line item includes \$30,000 for up to two matching fund grants for neighborhood playgrounds and \$30,000 for paving of the City Park parking lot.

CAPITAL IMPROVEMENT FUND

ACCOUNT: 12-000

	2008 Actual	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Beginning of year balance	\$713,661	\$1,210,908	\$1,346,875	\$1,399,713	\$1,244,713
REVENUE					
Transfer From General Fund	\$200,000	\$0	\$0	\$0	\$0
Local Sales/Use Tax	\$277,885	\$289,594	\$326,248	\$290,000	\$70,000
Interest on Idle Funds	\$19,362	\$16,808	\$13,550	\$5,000	\$5,000
TOTAL REVENUE	\$497,247	\$306,402	\$339,798	\$295,000	\$75,000
TOTAL AVAILABLE FUNDS	\$1,210,908	\$1,517,310	\$1,686,673	\$1,694,713	\$1,319,713
EXPENDITURES					
12-000-850 Capital Outlay	\$0	\$117,597	\$150,000	\$450,000	\$500,000
TOTALS	\$0	\$117,597	\$150,000	\$450,000	\$500,000
UNRESERVED CASH BALANCE	\$1,210,908	\$1,399,713	\$1,536,673	\$1,244,713	\$819,713

The **Capital Improvement Fund** is to be used primarily on City facilities. In 2010 the City expended \$400,000 on **Capital Outlay** to acquire the Basehor Field of Dreams. In 2011 \$1,300,000 is budgeted to address space needs at City Hall.

CEDAR LAKES MAINTENANCE FUND

ACCOUNT: 07-001

	2008	2009	2010	2010	2011
	Actual	Actual	Budget	Estimate	Budget
Beginning of year balance	\$63,523	\$62,523	\$56,693	\$43,442	\$24,141
REVENUES					
Assessed Fees	\$9,874	\$9,646	\$9,699	\$9,699	\$20,000
Interest on Idle Funds	\$1,457	\$651	\$1,005	\$0	\$0
<i>TOTAL REVENUE</i>	\$11,331	\$10,297	\$10,704	\$9,699	\$20,000
<i>TOTAL AVAILABLE FUNDS</i>	\$74,854	\$72,820	\$67,397	\$53,141	\$44,141
EXPENDITURES					
01-001-799 Miscellaneous Contractual	\$12,331	\$29,378	\$17,000	\$29,000	\$44,141
<i>TOTAL EXPENDITURES</i>	\$12,331	\$29,378	\$17,000	\$29,000	\$44,141
<i>UNRESERVED CASH BALANCE</i>	\$62,523	\$43,442	\$50,397	\$24,141	\$0

The **Cedar Lakes Maintenance Fund** is to be used for expenses related to sewer issues in the Cedar Lakes sewer district. Expenditures have been outpacing revenues for the past several years so the City will request an increase in assessed fees to the sewer district. Staff has reviewed past expenditures and based on historical expenses and life expectancy of the grinder pumps, \$20,000 per year should build enough funds to cover annual operating costs.

MUNICIPAL EQUIP RESERVE FUND

ACCOUNT: 11-000

	2008	2009	2010	2010	2011
	Actual	Actual	Budget	Estimate	Budget
Beginning of year balance	\$182,125	\$355,972	\$286,227	\$286,227	\$236,227
REVENUES					
Transfer from General Fund	\$215,000	\$30,000	\$95,000	\$69,000	\$78,910
Transfer from Sewer Fund	\$0	\$0	\$0	\$0	\$13,790
Interest on Investments	\$3,256	\$3,790	\$3,500	\$1,000	\$350
TOTAL REVENUE	\$218,256	\$33,790	\$98,500	\$70,000	\$93,050
TOTAL AVAILABLE FUNDS	\$400,381	\$389,762	\$384,727	\$356,227	\$329,277
EXPENDITURES					
Capital Outlay	\$65,358	\$103,535	\$150,000	\$120,000	\$63,000
TOTAL EXPENDITURES	\$65,358	\$103,535	\$150,000	\$120,000	\$63,000
UNRESERVED CASH BALANCE	\$335,023	\$286,227	\$234,727	\$236,227	\$266,277

2011 Projected Purchases

ATV	\$20,000
Trailer Mounted Compressor	\$31,000
Tack Cart with Heat Box	\$12,000
Total 2011 Projected Purchases	\$63,000

The **Municipal Equipment Reserve Fund** is a report only fund as per State Statute, however staff is projecting the above purchases based on budget requests. The **Transfers In** are calculated based on the Fleet Replacement Schedule with each fund covering its own projected depreciation. By following the transfer schedule the City should be able to avoid large budgeted expenditures. The ATV will be used for assistance in snow removal and projects where a truck cannot be utilized. The Tack Cart and Compressor will allow city staff to perform crack sealing and other street maintenance items. This equipment has been added to the fleet replacement schedule.

BASEHOR TOWN CENTER		REPORT
		ACCOUNT: 18-000
		2009 Actual
18-000-765	Engineering Services	\$169,668
18-000-799	Misc. Contractual Services	\$18,229
18-000-849	Street Improvements	\$25,700
18-000-864	Temp Note Interest Payments	\$144,551
18-000-891	Water Services	\$10,212
18-000-892	Sewer Services	\$537,843
18-000-893	Street Services	\$1,655,005
Totals		\$2,561,208

WOLF CREEK**REPORT****ACCOUNT: 19-000**

2009 Actual

19-000-751 Legal Professional Fees	\$67,429
19-000-760 Notices & Advertisements	\$1,466
19-000-765 Engineering Services	\$228,734
19-000-799 Misc. Contractual Services	\$130,208
19-000-803 Misc. Commodities	\$6
19-000-849 Street Improvements	\$933,466
19-000-891 Water Services	\$110,427
Totals	\$1,471,736