

CITY OF BASEHOR

2018 ANNUAL BUDGET



CITY OF BASEHOR GOVERNING BODY



**MAYOR
DAVID K. BREUER**

**TRAVIS MILES – COUNCIL PRESIDENT
JENNIFER BIZZELL - COUNCIL MEMBER
RICHARD DRENNON - COUNCIL MEMBER
VERNON J. FIELDS - COUNCIL MEMBER
TY GARVER - COUNCIL MEMBER**



Department Heads & Appointed Officials

City Department Heads

City Administrator	Lloyd Martley	Chief@basehorpolice.org
City Superintendent	Gene Myracle	citysuper@cityofbasehor.org
City Clerk	Katherine Renn	krenn@cityofbasehor.org
City Treasurer	Kristine Olson	kolson@cityofbasehor.org
Planning Director	Mark Lee	mlee@cityofbasehor.org
Chief of Police	Lloyd Martley	chief@basehorpolice.org

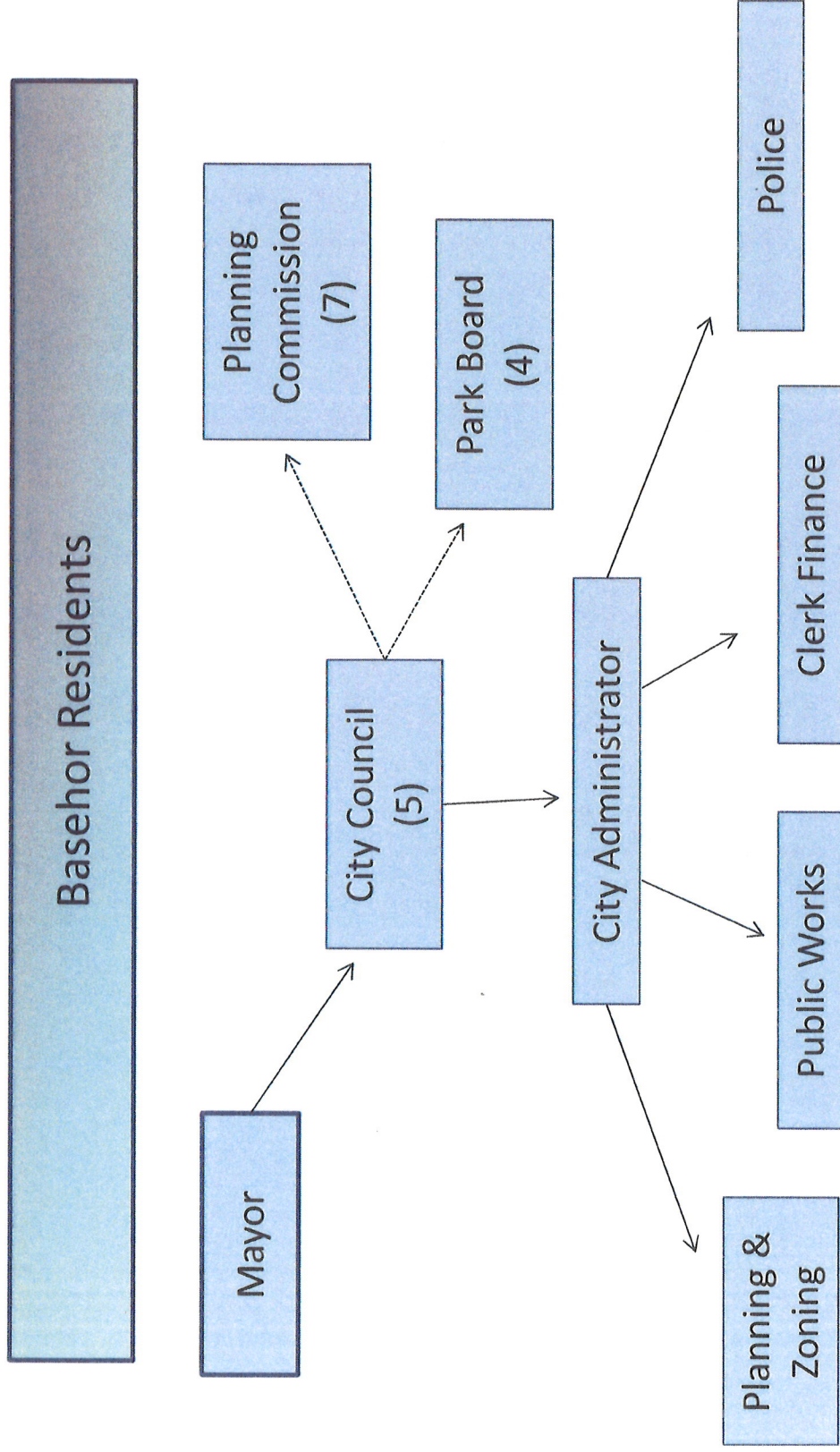
Appointed Officials

City Attorney	Shannon Marcano
Municipal Judge	William Pray
City Prosecutor	KiAnn Spradlin

CITY OF BASEHOR



ORGANIZATIONAL CHART





The City of Basehor

Mayor and City Council of the City of Basehor, Kansas

The City Staff is pleased to present the 2018 budget. It is a balanced budget, as required by law. The primary focus of this budget is to maintain the City's existing high service levels while maintaining appropriate fund balances and reserves.

Influencing factors for Development of the 2018 Budget

The Governing Body and City staff conducted a retreat in the spring of 2017. The following assumptions and priorities were identified and incorporated into the 2018 budget:

- Sustain financial stability
- Sustain quality public safety services
- Sustain infrastructure improvements that will preserve and enhance property values
- Provide fair compensation and benefits to City staff
- Hold mill levy at current levels or minimally increase for future growth and development

Budget Considerations

Basehor has sustained its financial health largely based on the strength of the city's budgetary flexibility (reserves) and financial management practices. We have continued to see steady growth in the housing market along with increased valuations. Economic recovery is now evidenced by significant increases in sales tax receipts. City sales taxes have risen over prior years and the trend continues for 2017. New and expanded businesses will continue to contribute to sales tax growth in 2018 and beyond.

The primary purpose of the City's budget and budgeting process is to develop, adopt, and implement a plan for accomplishing goals for the upcoming year within given constraints. The 2018 Budget was designed and adopted to be consistent with the long-term vision of the City and the overriding objectives of maintaining a responsive and financially stable position while providing efficient and high-quality service levels.

Staff would like to thank Mayor David K. Breuer and the City Council members for providing a positive vision and direction in preparation of the 2018 Budget. Special acknowledgement to the department heads, Ben Hart, Kristine Olson and Shauna Hernandez for their involvement and commitment to this process.

Respectfully Submitted,

Lloyd Martley, Chief of Police/City Administrator

Table of Contents

Operating Funds – Beginning Cash Balance, Revenue, Expenses, & Ending	1
Balanced Budget Explanation	2
Mill Levy Comparison & All Funds Salaries	3
General Fund	
General Fund – Revenue	4
General Fund – Expenditures	5
General Fund – Governing Body	6
General Fund – City Administrator	7
General Fund – Clerk/Finance	8
General Fund – Human Resources	9
General Fund – Street Department	10
General Fund – Police	11
General Fund – City Facilities	12
General Fund – Parks & Recreation Department	13
General Fund – Planning & Zoning	14
General Fund – Miscellaneous	15
Other Levy Funds	
Bond & Interest Fund	16
Employee Benefit	17
Enterprise Funds	
Solid Waste Fund – Revenues & Expenses	18
Sewer Fund – Revenues	19
Sewer Fund – Expenses	20



The City of Basehor

Budget Development

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

The Basehor City Council meets in the early spring to review the past year's performance and to set goals for the upcoming budget year. The outcomes of this planning session are then articulated in the preliminary and draft budgets provided to Council by City staff. The preliminary budgets are reviewed and discussed by City Council over a series of meetings in June and July. Council provides direction and input to finalize the budget.

Budget Format

The use of fund accounting is one of the major differences between governmental and commercial accounting. It requires separate record keeping for each individual fund. Each fund operates as a self-contained entity with its own revenue sources, expenses, assets, liabilities and fund balance. Even though the actual cash is contained in one bank account, a "separate accounting" is kept of all funds.

Budget Oversight

Each month during the fiscal year, the Clerk/Finance Department prepares a year-to-date summary of revenues and expenditures for each department and fund. These reports are disseminated to all City departments and are reviewed by the Finance Director and City Administrator. The City Council also receives a copy of the monthly summary financial reports in order to monitor expenditures and progress.

At the conclusion of a fiscal year, the City contracts with an audit firm to conduct an annual independent external audit of the City's financial statements that complies with Generally Accepted Accounting Principles (GAAP). The audit is intended to provide reasonable assurance that the financial statements are not materially misstated.

OPERATING FUNDS BEGINNING FUND BALANCE

	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
General	\$ 737,207	\$ 887,055	\$ 1,088,351	\$ 485,374	\$ 1,072,629
Special Parks and Rec	\$ 121,632	\$ 152,778	\$ 111,119	\$ 39,419	\$ 95,768
Consolidated Highway	\$ 1,710,040	\$ 1,986,678	\$ 2,203,656	\$ 1,575,656	\$ 2,584,014
Capital Improvement	\$ 1,507,879	\$ 1,269,695	\$ 2,127,863	\$ 1,260,601	\$ 1,170,207
Municipal Equipment Reserve	\$ 312,729	\$ 301,105	\$ 250,727	\$ 166,927	\$ 154,084
Bond and Interest	\$ 586,415	\$ 435,439	\$ 266,185	\$ 86,811	\$ 65,438
Sewer	\$ 1,083,531	\$ 1,331,749	\$ 1,765,615	\$ 1,436,181	\$ 1,627,151
Solid Waste	\$ 110,478	\$ 119,379	\$ 122,035	\$ 92,309	\$ 84,957
Cedar Lake Maintenance	\$ 13,627	\$ 14,410	\$ 17,892	\$ 17,947	\$ 36,225
Sewer District #3 Maintenance	\$ 22,788	\$ 30,418	\$ 35,726	\$ 35,876	\$ 41,755
Employee Benefit	\$ 167,930	\$ 129,527	\$ 131,088	\$ 60,893	\$ 193,151
Total Beginning Fund Balance	\$ 6,374,256	\$ 6,658,232	\$ 8,120,256	\$ 5,257,994	\$ 7,125,379

OPERATING FUNDS REVENUE

	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
General	\$ 2,087,015	\$ 2,170,440	\$ 2,371,464	\$ 2,500,496	\$ 2,757,277
Special Parks and Recreation	\$ 32,046	\$ 28,546	\$ 48,956	\$ 23,310	\$ 32,410
Consolidated Highway	\$ 709,374	\$ 722,048	\$ 831,548	\$ 674,720	\$ 705,260
Capital Improvement	\$ 101,006	\$ 1,176,800	\$ 276,227	\$ 103,000	\$ 103,000
Municipal Equipment Reserve	\$ 133,626	\$ 91,587	\$ 91,869	\$ 91,550	\$ 91,900
Bond and Interest	\$ 639,166	\$ 618,790	\$ 725,915	\$ 820,079	\$ 1,043,622
Sewer	\$ 1,660,847	\$ 1,999,852	\$ 6,017,291	\$ 1,615,795	\$ 1,757,560
Solid Waste	\$ 297,705	\$ 319,865	\$ 348,179	\$ 316,250	\$ 350,300
Cedar Lake Maintenance	\$ 40,016	\$ 40,056	\$ 40,124	\$ 40,055	\$ 40,055
Sewer District #3	\$ 33,040	\$ 33,088	\$ 33,143	\$ 33,150	\$ 33,150
Employee Benefit	\$ 499,535	\$ 564,942	\$ 556,679	\$ 696,300	\$ 752,627
Total Annual Revenue	\$ 6,233,376	\$ 7,766,014	\$ 11,341,395	\$ 6,914,705	\$ 7,667,161

OPERATING FUNDS EXPENSES

	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
General	\$ 1,937,167	\$ 1,969,144	\$ 1,911,816	\$ 2,972,366	\$ 3,268,547
Special Parks and Rec	\$ 900	\$ 70,205	\$ 24,888	\$ 62,729	\$ 90,000
Consolidated Highway	\$ 432,736	\$ 505,070	\$ 427,910	\$ 660,000	\$ 1,560,000
Capital Improvement	\$ 339,190	\$ 318,632	\$ 896,883	\$ 440,000	\$ 710,000
Municipal Equipment Reserve	\$ 145,250	\$ 141,965	\$ 95,062	\$ 103,155	\$ 190,000
Bond and Interest	\$ 790,142	\$ 788,044	\$ 864,679	\$ 882,061	\$ 854,440
Sewer	\$ 1,412,629	\$ 1,565,985	\$ 5,844,471	\$ 1,857,077	\$ 2,021,777
Solid Waste	\$ 288,804	\$ 317,209	\$ 376,427	\$ 325,080	\$ 399,111
Cedar Lake Maintenance	\$ 39,233	\$ 36,574	\$ 21,846	\$ 40,000	\$ 40,000
Sewer District #3 Maintenance	\$ 25,410	\$ 27,780	\$ 27,264	\$ 33,000	\$ 33,000
Employee Benefit	\$ 537,938	\$ 563,381	\$ 547,265	\$ 568,651	\$ 783,500
Total Annual Expenditures	\$ 5,949,400	\$ 6,303,989	\$ 11,038,511	\$ 7,944,119	\$ 9,950,375

OPERATING FUNDS ENDING FUND BALANCE

	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
General	\$ 887,055	\$ 1,088,351	\$ 1,547,999	\$ 13,504	\$ 561,358
Special Parks and Rec	\$ 152,778	\$ 111,119	\$ 135,187	\$ -	\$ 38,178
Consolidated Highway	\$ 1,986,678	\$ 2,203,656	\$ 2,607,294	\$ 1,590,376	\$ 1,729,274
Capital Improvement	\$ 1,269,695	\$ 2,127,863	\$ 1,507,207	\$ 923,601	\$ 563,207
Municipal Equipment Reserve	\$ 301,105	\$ 250,727	\$ 247,534	\$ 155,322	\$ 55,984
Bond and Interest	\$ 435,439	\$ 266,185	\$ 127,421	\$ 24,829	\$ 254,621
Sewer	\$ 1,331,749	\$ 1,765,616	\$ 1,938,435	\$ 1,194,899	\$ 1,362,934
Solid Waste	\$ 119,379	\$ 122,035	\$ 93,787	\$ 83,479	\$ 36,146
Cedar Lake Maintenance	\$ 14,410	\$ 17,892	\$ 36,170	\$ 18,002	\$ 36,280
Sewer District #3 Maintenance	\$ 30,418	\$ 35,726	\$ 41,605	\$ 36,026	\$ 41,905
Employee Benefit	\$ 129,527	\$ 131,088	\$ 140,502	\$ 188,542	\$ 162,278
Total Ending Fund Balance	\$ 6,658,232	\$ 8,120,257	\$ 8,423,140	\$ 4,228,580	\$ 4,842,165

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

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

MILL LEVY COMPARISON

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
Annual Valuation	\$48,877,985	\$ 48,885,631	\$ 50,416,747	\$ 54,115,049	\$ 58,007,750	\$ 62,852,000
Bond and Interest Levy	1.458	0.376	0.375	1.375	3.660	3.660
General Fund Levy	20.320	21.165	21.168	21.168	21.168	21.157
Employee Benefit Levy	7.629	7.616	7.617	7.617	9.612	9.612
Total Annual Mill Levy	29.407	29.157	29.160	30.160	34.440	34.429
Total Funds Generated from Ad Valorem	\$1,437,355	\$ 1,425,358	\$ 1,470,152	\$ 1,632,110	\$ 1,997,787	\$ 2,163,932

ALL FUNDS SALARIES

		2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
Street	Full Time	\$ 168,456	\$ 133,335	\$ 122,507	\$ 175,581	\$ 212,534	\$ 252,782
	Part Time	\$ 7,505	\$ 5,503	\$ 356	\$ 589	\$ -	\$ -
	Overtime	\$ 6,638	\$ 6,486	\$ 5,102	\$ 2,114	\$ 7,300	\$ 7,300
Police	Full Time	\$ 563,015	\$ 627,278	\$ 660,601	\$ 663,185	\$ 789,131	\$ 973,440
	Part Time	\$ 22,057	\$ 19,894	\$ 20,089	\$ 15,047	\$ 26,512	\$ 26,255
	Overtime	\$ 39,248	\$ 42,880	\$ 39,500	\$ 37,300	\$ 50,000	\$ 50,000
Planning	Full Time	\$ 102,165	\$ 134,395	\$ 126,278	\$ 103,309	\$ 117,940	\$ 122,333
	Part Time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Overtime	\$ 1,154	\$ 477	\$ 450	\$ 323	\$ 1,000	\$ 1,000
Park & Rec	Full Time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Part Time	\$ 7,505	\$ 8,720	\$ 15,770	\$ 30,950	\$ 15,000	\$ 15,000
	Overtime	\$ 112	\$ 808	\$ 615	\$ 691	\$ -	\$ -
Clerk/Finance	Full Time	\$ 148,325	\$ 112,113	\$ 75,292	\$ 84,834	\$ 166,945	\$ 173,668
	Part time	\$ 17,906	\$ -	\$ -	\$ -	\$ -	\$ -
	Overtime	\$ 2,332	\$ 1,264	\$ 701	\$ 859	\$ 1,000	\$ 1,000
Admin	Full Time	\$ 32,646	\$ 33,900	\$ 21,278	\$ 25,960	\$ 63,979	\$ 185,539
	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Part Time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Governing Body	Elected Officials	\$ 32,200	\$ 54,600	\$ 54,600	\$ 54,600	\$ 54,600	\$ 54,600
	TOTAL GENERAL FUND	\$ 1,151,264	\$ 1,181,653	\$ 1,143,139	\$ 1,195,342	\$ 1,505,941	\$ 1,862,917
Sewer Fund	Personnel Services	\$ 80,216	\$ 163,279	\$ 211,959	\$ 168,335	\$ 141,024	\$ 146,786
	Personnel Services Overtime	\$ 2,551	\$ 3,432	\$ 4,030	\$ 6,467	\$ 4,500	\$ 4,500
	TOTAL SEWER FUND	\$ 82,767	\$ 166,711	\$ 215,989	\$ 174,802	\$ 145,524	\$ 151,286
Solid Waste	Personal Services	\$ -	\$ 35,171	\$ 51,483	\$ 50,006	\$ 54,879	\$ 56,996
	Overtime	\$ -	\$ 625	\$ 832	\$ 657	\$ -	\$ -
	Total Benefits all Funds	\$ 451,028	\$ 537,938	\$ 563,381	\$ 547,265	\$ 643,651	\$ 783,500
	TOTAL WAGES AND BENEFITS	\$ 1,685,059	\$ 1,886,302	\$ 1,922,509	\$ 1,917,409	\$ 2,295,116	\$ 2,797,703

GENERAL FUND

	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
Beginning of the year balance	\$ 737,207	\$ 887,055	\$ 1,088,351	\$ 1,547,999	\$ 1,072,629
401 Building Permits	\$ 164,373	\$ 141,972	\$ 203,389	\$ 135,000	\$ 150,000
403 Pet Licenses	\$ 2,110	\$ 1,430	\$ 1,125	\$ 1,400	\$ 1,400
404 Business Licenses	\$ 8,150	\$ 9,400	\$ 4,400	\$ 9,400	\$ 9,400
405 Misc Fees/Permits/Licenses	\$ 11,352	\$ 15,183	\$ 20,471	\$ 14,000	\$ 16,000
406 SUP - Signs	\$ -	\$ -	\$ 150	\$ -	
407 Plan/Plat Application Fees	\$ 255	\$ 2,565	\$ 5,405	\$ 1,000	\$ 2,500
421 Court Fines	\$ 146,727	\$ 144,808	\$ 142,696	\$ 145,000	\$ 145,000
432 Westar Energy Franchise Tax	\$ 118,693	\$ 120,698	\$ 136,027	\$ 135,000	\$ 135,000
433 Atmos Energy Franchise Tax	\$ 48,573	\$ 43,515	\$ 37,053	\$ 45,000	\$ 40,000
434 Sw Bell Franchise Tax	\$ 22,426	\$ 28,738	\$ 29,339	\$ 29,000	\$ 29,000
435 Wow Of Ks Inc (Former Knology	\$ 27,376	\$ 28,616	\$ 27,854	\$ 28,000	\$ 28,000
436 Suburban Water Franchise Tax	\$ 22,460	\$ 21,973	\$ 27,324	\$ 21,973	\$ 25,000
450 Sales Tax	\$ 286,944	\$ 322,623	\$ 343,285	\$ 365,000	\$ 349,000
451 Local Alcohol Liquor Fund	\$ 10,126	\$ 11,015	\$ 16,307	\$ 9,500	\$ 15,000
460 Ad Valorem Property Tax	\$ 1,019,402	\$ 1,054,958	\$ 1,133,698	\$ 1,176,924	\$ 1,263,272
464 Back Taxes	\$ 13,820	\$ 12,708	\$ 14,055	\$ 12,708	\$ 12,500
466 Prior Yr Current (Escape) Tax	\$ 3	\$ (5,637)	\$ (2,871)	\$ -	
480 Field Of Dreams Revenue	\$ 30,368	\$ 37,000	\$ 39,000	\$ 37,000	\$ 39,000
490 Comm Vehicle Prop Tax	\$ 3,907	\$ 6,083	\$ 5,017	\$ 3,393	\$ 5,000
491 Motor Vehicle Distribution	\$ 138,424	\$ 164,014	\$ 172,421	\$ 148,276	\$ 175,000
493 Recreational Vehicle Tax	\$ 1,383	\$ 1,763	\$ 2,159	\$ 1,593	\$ 2,200
496 16M & 20M Truck Tax	\$ 1,084	\$ 503	\$ 528	\$ 429	\$ 500
510 Court Reimburseables	\$ -	\$ -	\$ (800)		
511 Other Revenues	\$ 6,580	\$ 3,560	\$ 7,266	\$ 5,069	\$ 5,000
551 Interest Income	\$ 2,479	\$ 2,952	\$ 6,166	\$ 2,694	\$ 5,000
672 Trans From Sewer Fund	\$ -	\$ -		\$ 118,258	\$ 247,509
675 Trans From Solid Waste Fund	\$ -	\$ -		\$ 54,879	\$ 56,996
TOTAL REVENUES	\$ 2,087,015	\$ 2,170,440	\$ 2,371,464	\$ 2,500,496	\$ 2,757,277
TOTAL FUNDS AVAILABLE	\$ 2,824,222	\$ 3,057,495	\$ 3,459,815	\$ 4,048,495	\$ 3,829,905
TOTAL EXPENDITURES	\$ 1,937,167	\$ 1,969,144	\$ 1,911,816	\$ 2,975,866	\$ 3,268,547
UNRESERVED CASH BALANCE	\$ 887,055	\$ 1,088,351	\$ 1,547,999	\$ 1,072,629	\$ 561,358
MILL LEVY INFORMATION				2017	2018
FUND REQUIREMENTS				\$ 1,165,906	\$ 1,263,272
ADD FOR DELINQUENT TAXES				5%	5%
TOTAL AD VALOREM				\$ 1,224,203	\$ 1,326,436
RATE OF LEVY IN MILLS				21.157	21.157

GENERAL FUND**EXPENDITURES****ACCOUNTS: 01-005**

	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
Governing Body	\$ 70,895	\$ 73,107	\$ 70,610	\$ 538,400	\$ 535,700
Administrator	\$ 61,383	\$ 150,759	\$ 51,230	\$ 243,979	\$ 235,539
Facilities	\$ 121,217	\$ 111,216	\$ 121,815	\$ 148,350	\$ 160,650
City Clerk/Finance	\$ 310,762	\$ 232,690	\$ 283,742	\$ 372,445	\$ 413,168
Human Resources	\$ 21,270	\$ 15,167	\$ 20,640	\$ 28,100	\$ 40,930
Park & Recreation	\$ 52,063	\$ 46,706	\$ 59,377	\$ 68,900	\$ 67,600
Planning & Zoning	\$ 151,184	\$ 141,569	\$ 122,074	\$ 147,740	\$ 152,483
Police	\$ 798,453	\$ 818,558	\$ 812,381	\$ 1,038,093	\$ 1,215,445
Street	\$ 200,370	\$ 151,471	\$ 188,038	\$ 259,534	\$ 298,832
Miscellaneous	\$ 149,569	\$ 227,901	\$ 181,909	\$ 130,325	\$ 148,200
TOTALS	\$ 1,937,167	\$ 1,969,144	\$ 1,911,816	\$ 2,975,866	\$ 3,268,547

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

GENERAL FUND	GOVERNING BODY					
	ACCOUNTS: 01-003					
	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	
708 Elected Officials-Payroll	\$ 54,600	\$ 54,600	\$ 54,600	\$ 54,600	\$ 54,600	
774 Training/Travel/Mileage	\$ 137	\$ 202	\$ 590	\$ 1,000	\$ 1,000	
781 Promo/Pub Relations Activitie	\$ 571	\$ 232	\$ -	\$ 1,000	\$ 1,000	
783 Organization Membership Dues	\$ 50	\$ 2,594	\$ 50	\$ 2,600	\$ 1,000	
795 Outside Agency Request-Gb Onl	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	
799 Misc Contractural Services	\$ -	\$ 80	\$ -	\$ 2,000	\$ 1,000	
801 Office Supplies	\$ 91	\$ 59	\$ 21	\$ 100	\$ 100	
803 Miscellaneous Commodities	\$ 101	\$ 172	\$ 209	\$ 1,000	\$ 1,000	
804 Gas/Oil/Misc	\$ -	\$ -		\$ 100	\$ -	
807 Printed Materials-	\$ 345	\$ 168	\$ 140	\$ 1,000	\$ 1,000	
850 Capital Outlay	\$ -	\$ -		\$ 460,000	\$ 460,000	
TOTALS	\$ 70,895	\$ 73,107	\$ 70,610	\$ 538,400	\$ 535,700	

The Governing Body Department consists of the Mayor and a five member City Council. Outside agency funding (Care Council) has been maintained at the 2015 level. The Capital Outlay line item accounts for funds intended for the use of budget stabilization and potential development opportunities. If not utilized these resources will be rolled over into the 2018 budget in the form of cash carryover and could be used for budget stabilization purposes.

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

	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
701 Personnel Services	\$ 33,900	\$ 21,278	\$ 25,960	\$ 63,979	\$ 185,539
774 Training/Travel/Mileage	\$ 383	\$ -	\$ 20	\$ -	\$ -
782 Mileage Reimb/Car Allowance	\$ -	\$ 20	\$ -	\$ -	\$ -
783 Organization Membership Dues	\$ -	\$ -	\$ -	\$ -	\$ -
799 Misc Contractural Services	\$ 2,411	\$ 25,267	\$ 422	\$ 50,000	\$ 50,000
801 Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
803 Miscellaneous Commodities	\$ 68	\$ 40	\$ -	\$ -	\$ -
807 Printed Materials-	\$ -	\$ -	\$ -	\$ -	\$ -
847 Contingency Fund	\$ 24,621	\$ 104,154	\$ 24,828	\$ 130,000	\$ -
850 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 61,383	\$ 150,759	\$ 51,230	\$ 243,979	\$235,539

The City Administrator is responsible for planning, organizing, directing and coordinating all municipal activities, including utilities; serves as the chief administrative officer of the City and is responsible for the proper administration of all City affairs. Kansas statutes allow for up to ten percent of contingency spending. The Contingency line item is budgeted for unexpected expenses that occur mid-year with no ability to budget for them.

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

	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
701 Personnel Services	\$ 112,113	\$ 75,292	\$ 84,834	\$ 166,945	\$ 173,668
702 Personnel Services Part Time	\$ -	\$ -	\$ -	\$ -	\$ -
704 Personnel Services Overtime	\$ 1,264	\$ 701	\$ 859	\$ 1,000	\$ 1,000
751 Legal Professional Fees	\$ 50,095	\$ 42,388	\$ 55,405	\$ 52,000	\$ 60,000
758 Paging/Wireless	\$ 589	\$ 484	\$ -	\$ 700	\$ -
760 Notices & Printed Materials	\$ 336	\$ 1,591	\$ 1,928	\$ 2,000	\$ 3,500
774 Training/Travel/Mileage	\$ 6,116	\$ 3,251	\$ 6,107	\$ 7,000	\$ 9,000
779 Insurance Expenses	\$ 54,833	\$ 62,124	\$ 62,620	\$ 70,000	\$ 70,000
781 Promo/Pub Relations Activitie	\$ 1,040	\$ 1,000	\$ 1,000	\$ 1,500	\$ -
782 Mileage Reimb/Car Allowance	\$ -	\$ -	\$ 11,965	\$ -	\$ -
783 Organization Membership Dues	\$ 13,204	\$ 10,474	\$ 46,872	\$ 13,500	\$ 13,500
785 Accounting & Audit	\$ 48,149	\$ 18,795	\$ 13,349	\$ 30,000	\$ 55,000
799 Misc Contractural Services	\$ 16,743	\$ 4,685	\$ 1,493	\$ 15,000	\$ 15,000
801 Office Supplies	\$ 2,433	\$ 1,784	\$ 58	\$ 2,500	\$ 2,500
803 Miscellaneous Commodities	\$ 406	\$ 675	\$ (3,819)	\$ 500	\$ 500
807 Printed Materials-	\$ 1,375	\$ 949	\$ 100	\$ 1,000	\$ 1,000
808 Postage & Postal Permit	\$ 750	\$ 497	\$ 971	\$ 800	\$ 500
850 Capital Outlay	\$ 1,316	\$ 8,000	\$ -	\$ 8,000	\$ 8,000
TOTALS	\$ 310,762	\$ 232,690	\$ 283,742	\$ 372,445	\$ 413,168

The City Clerk/Finance office is responsible for many basic governmental functions. As part of the statutory duties, the Clerk serves as the record keeper of all City Council proceedings and actions, as well as City records (ordinances, resolutions, deeds, contracts, agreements, easements, vacations). The City Clerk is designated as the Freedom of Information Officer and coordinates all requests for records. Department staff also provides the City with all accounting and utility billing functions including preparation of the City's annual operating budget. The Organizational and Membership dues line item includes funding for affiliations to organizations such as League of Kansas Municipalities (LKM), Mid-America Regional Council (MARC) and the Leavenworth County Development Corporation (LCDC).

GENERAL FUND**HUMAN RESOURCES****ACCOUNTS: 01-012**

	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
741 Employee Assistance Program	\$ -	\$ -	\$ -	\$ 500	\$ 830
742 Propayroll	\$ 4,401	\$ 4,291	\$ 4,322	\$ 6,000	\$ 6,000
745 HR Support	\$ 7,035	\$ 6,030	\$ 6,000	\$ 6,500	\$ 6,500
813 Clothing Allowance	\$ 9,734	\$ 4,796	\$ 10,268	\$ 15,000	\$ 20,000
816 Vaccination Allowance	\$ 100	\$ 50	\$ 50	\$ 100	\$ 100
819 Tuition Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ 7,500
TOTALS	\$ 21,270	\$ 15,167	\$ 20,640	\$ 28,100	\$ 40,930

Employee benefits for all funds have been consolidated into the Employee Benefit Fund allowing for easier tracking and a comprehensive view of employee benefit costs. The Clothing Allowance line item encompasses all General Fund employees, the Planning Commission and Elected Officials.

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

	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
701 Personnel Services	\$ 133,335	\$ 122,507	\$ 175,581	\$ 212,534	\$ 252,782
702 Personnel Services Part Time	\$ 5,503	\$ 356	\$ 589	\$ -	\$ -
704 Personnel Services Overtime	\$ 6,486	\$ 5,102	\$ 2,114	\$ 7,300	\$ 7,300
758 Paging/Wireless	\$ 1,829	\$ 1,253	\$ 392	\$ 1,500	\$ 1,000
760 Notices & Printed Materials	\$ -	\$ 137	\$ -	\$ 150	\$ -
761 Vehicle/Equipment Maint & Rep	\$ 12,006	\$ 9,795	\$ 12,932	\$ 11,000	\$ 15,000
774 Training/Travel/Mileage	\$ -	\$ 173	\$ -	\$ 250	\$ 250
799 Misc Contractural Services	\$ 620	\$ 783	\$ 824	\$ 800	\$ -
801 Office Supplies	\$ 525	\$ 460	\$ 841	\$ 500	\$ 1,000
803 Miscellaneous Commodities	\$ 5,115	\$ 2,703	\$ 3,180	\$ 3,000	\$ 3,000
804 Gas/Oil/Misc	\$ 9,268	\$ 7,029	\$ (12,687)	\$ 8,500	\$ 7,000
810 Safety Equipment	\$ 683	\$ 1,173	\$ 1,464	\$ 1,500	\$ 1,500
811 Maintenance Materials/Supplie	\$ -	\$ -	\$ -	\$ -	\$ -
850 Capital Outlay	\$ 25,000	\$ -	\$ 2,809	\$ 12,500	\$ 10,000
TOTALS	\$ 200,370	\$ 151,471	\$ 188,038	\$ 259,534	\$ 298,832

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

GENERAL FUND**POLICE****ACCOUNTS: 01-004**

	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
701 Personnel Services	\$ 627,278	\$ 660,601	\$ 663,185	\$ 789,131	\$ 973,440
702 Personnel Services Part Time	\$ 19,894	\$ 20,089	\$ 15,047	\$ 26,512	\$ 26,255
704 Personnel Services Overtime	\$ 42,880	\$ 39,500	\$ 37,300	\$ 50,000	\$ 50,000
758 Paging/Wireless	\$ 3,801	\$ 3,353	\$ 2,151	\$ 4,000	\$ 3,000
759 Animal Control Expenses	\$ 522	\$ 547	\$ 708	\$ 2,000	\$ 1,500
760 Notices & Printed Materials	\$ 211	\$ 772	\$ 678	\$ 1,000	\$ 1,000
761 Vehicle/Equipment Maint & Rep	\$ 7,855	\$ 5,581	\$ 10,342	\$ 12,000	\$ 15,000
764 Leavenworth County Jail	\$ 2,328	\$ 2,538	\$ 6,125	\$ 5,000	\$ 7,000
766 Municipal Court Judge	\$ 5,400	\$ 5,400	\$ 2,750	\$ -	\$ -
767 Court Fees	\$ 20,343	\$ 22,563	\$ 24,789	\$ 40,000	\$ 40,000
774 Training/Travel/Mileage	\$ 6,618	\$ 7,880	\$ 4,620	\$ 12,000	\$ 12,000
780 Court Appointed Council	\$ -	\$ -	\$ 400	\$ -	\$ -
781 Promo/Pub Relations Activitie	\$ -	\$ -	\$ -	\$ 500	\$ 500
782 Mileage Reimb/Car Allowance	\$ -	\$ -	\$ -	\$ 500	\$ 500
783 Organization Membership Dues	\$ 230	\$ 330	\$ 330	\$ 750	\$ 750
799 Misc Contractual Services	\$ 17,084	\$ 15,099	\$ 17,023	\$ 30,000	\$ 25,000
801 Office Supplies	\$ 2,770	\$ 2,435	\$ 2,360	\$ 2,500	\$ 2,500
803 Miscellaneous Commodities	\$ 8,012	\$ 3,618	\$ 4,317	\$ 8,000	\$ 8,000
804 Gas/Oil/Misc	\$ 30,785	\$ 22,498	\$ 15,867	\$ 40,000	\$ 35,000
807 Printed Materials-	\$ 521	\$ 785	\$ 853	\$ 1,000	\$ 1,000
808 Postage & Postal Permit	\$ 252	\$ 73	\$ 312	\$ 1,200	\$ 1,000
810 Safety Equipment	\$ (1,004)	\$ 4,238	\$ (649)	\$ 4,000	\$ 4,000
850 Capital Outlay	\$ 2,673	\$ 658	\$ 3,872	\$ 8,000	\$ 8,000
TOTALS	\$ 798,453	\$ 818,558	\$ 812,381	\$ 1,038,093	\$ 1,215,445

The Basehor Police Department coordinates public safety efforts throughout the City. Through investigations, patrols, and other efforts, the Police Department endeavors to deter and prevent criminal activity within the city. The Miscellaneous Contractual Services line item includes image management expenses, TLO Online Investigative Services, Leavenworth County Probation services, insurance claims, fire extinguisher maintenance, new employee psychological exams, citation books, statute pocket guides, UPC/STO books, and departmental functional requirements. The Miscellaneous Commodities line item includes Watchguard video equipment and supplies, promotional items purchased for community policing, video and office supplies, radar system calibrations along with other departmental necessities.

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

	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
752 Utility Gas	\$ 9,502	\$ 6,254	\$ 4,817	\$ 10,000	\$ 7,500
753 Utility Electric	\$ 4,978	\$ 5,445	\$ 6,351	\$ 6,500	\$ 8,000
754 Utility Sewer & Solid Waste	\$ -	\$ -	\$ 1,582	\$ 300	\$ -
755 Utility Water	\$ 2,658	\$ 1,398	\$ 3,326	\$ 1,800	\$ 1,800
757 Telephone/Fax/Internet Servic	\$ 4,256	\$ 3,776	\$ 193	\$ 4,500	\$ 4,500
761 Vehicle/Equipment Maint & Rep	\$ 257	\$ 230	\$ 164	\$ 1,000	\$ 500
777 Facility Repairs & Maintenanc	\$ 1,471	\$ 163	\$ 163	\$ 1,000	\$ 15,000
787 Street Lighting	\$ 47,952	\$ 46,873	\$ 54,139	\$ 60,000	\$ 60,000
797 Technology Support	\$ 38,754	\$ 36,740	\$ 40,894	\$ 50,000	\$ 50,000
799 Misc Contractural Services	\$ 8,941	\$ 8,261	\$ 7,332	\$ 10,000	\$ 10,000
803 Miscellaneous Commodities	\$ 1,609	\$ 1,922	\$ 1,766	\$ 2,000	\$ 2,000
810 Safety Equipment	\$ 837	\$ 154	\$ 88	\$ 200	\$ 250
850 Capital Outlay	\$ -	\$ -	\$ 1,000	\$ 1,050	\$ 1,100
TOTALS	\$ 121,217	\$ 111,216	\$ 121,815	\$ 148,350	\$ 160,650

GENERAL FUND**PARKS & RECREATION****ACCOUNTS: 01-008**

PERSONNEL		2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
702	Personnel Services Part Time	\$ 8,720	\$ 15,770	\$ 30,950	\$ 15,000	\$ 15,000
704	Personnel Services Overtime	\$ 808	\$ 615	\$ 691	\$ -	\$ -
735	Field Of Dreams Rebates	\$ 9,012	\$ 8,378	\$ 8,995	\$ 9,000	\$ 9,000
738	Field Of Dreams Expenses	\$ 25,262	\$ 18,163	\$ 14,880	\$ 36,000	\$ 36,000
753	Utility Electric	\$ 2,733	\$ 2,336	\$ 1,907	\$ 3,800	\$ 3,000
755	Utility Water	\$ 536	\$ 345	\$ 492	\$ 600	\$ 600
761	Vehicle/Equipment Maint & Rep	\$ -	\$ -	\$ -	\$ -	\$ -
792	Park Maintenance & Repair	\$ 1,141	\$ 655	\$ 854	\$ 2,000	\$ 2,000
799	Misc Contractual Services	\$ 3,082	\$ 387	\$ 387	\$ 1,000	\$ 1,000
803	Miscellaneous Commodities	\$ 40	\$ 57	\$ 36	\$ 500	\$ -
811	Maintenance Materials/Supplie	\$ 729	\$ -	\$ 185	\$ 1,000	\$ 1,000
TOTALS		\$ 52,063	\$ 46,706	\$ 59,377	\$ 68,900	\$ 67,600

Parks & Recreation provides quality recreational, sporting and leisure opportunities within the City of Basehor. This Department also enhances and maintains the City Park (including walking trail and restroom facilities). The Field of Dreams athletic complex expenses includes utilities. Utility expenses at the complex during the sports season are recouped from the City's youth programming contractor. \$36,000 has been included in the Field of Dreams line item for the potential irrigation of the playing fields. Salary breakdown for a part-time regular employee is split in half between streets, park dept and also includes two part-time seasonal employees.

GENERAL FUND**PLANNING & ZONING****ACCOUNTS: 01-017**

	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
701 Personnel Services	\$ 134,395	\$ 126,278	\$ 103,309	\$ 117,940	\$ 122,333
704 Personnel Services Overtime	\$ 477	\$ 450	\$ 323	\$ 1,000	\$ 1,000
751 Legal Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -
758 Paging/Wireless	\$ 1,023	\$ 1,454	\$ 1,359	\$ 1,500	\$ 1,500
760 Notices & Printed Materials	\$ 1,067	\$ 1,135	\$ 3,906	\$ 2,000	\$ 4,000
761 Vehicle/Equipment Maint & Rep	\$ 660	\$ 954	\$ 81	\$ 1,100	\$ 750
765 Professional Svcs/Studies	\$ 2,731	\$ 3,111	\$ 4,065	\$ 10,000	\$ 7,500
774 Training/Travel/Mileage	\$ 359	\$ 425	\$ 1,025	\$ 1,500	\$ 1,500
783 Organization Membership Dues	\$ 399	\$ 350	\$ 1,328	\$ 700	\$ 700
784 Plan Comm Training/Mileage					\$ 2,000
799 Misc Contractual Services	\$ 4,699	\$ 3,041	\$ 5,049	\$ 6,000	\$ 6,000
801 Office Supplies	\$ 323	\$ 870	\$ 303	\$ 750	\$ 500
803 Miscellaneous Commodities	\$ 1,400	\$ 63	\$ 159	\$ 1,000	\$ 1,000
804 Gas/Oil/Misc	\$ 1,798	\$ 1,454	\$ 816	\$ 2,000	\$ 1,500
808 Postage & Postal Permit	\$ 157	\$ 234	\$ 112	\$ 250	\$ 200
850 Capital Outlay	\$ 1,696	\$ 1,750	\$ 240	\$ 2,000	\$ 2,000
TOTALS	\$ 151,184	\$ 141,569	\$ 122,074	\$ 147,740	\$ 152,483

The Planning & Zoning Department promotes quality neighborhood/commercial maintenance and development. The department conducts reviews of all construction plans for compliance with the latest building codes, engineering standards and environmental requirements. Reviews with detailed, on-site inspections of construction activity throughout the building process are also conducted. Miscellaneous Contractual includes maintenance on AutoCAD, GIS, Laredo and aerial mapping. Miscellaneous Commodities include field equipment replacement, survey equipment, safety equipment, and 36" printing paper. Salary includes half of the administrative assistant position salary.

GENERAL FUND**MISCELLANEOUS****ACCOUNTS: 01-011**

	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
905 Transfer To Employee Benefit	\$ -	\$ 14,739	\$ -	\$ -	
970 Transfer to Capital Improvement Fund	\$ -	\$ -	\$ 50,000	\$ -	
971 Trans To Equipment Res Fund	\$ 121,177	\$ 91,200	\$ 91,200	\$ 91,200	\$ 91,200
972 Trans To Sewer Fund	\$ -	\$ 75,000	\$ -	\$ -	\$ -
856 Developer Reimbursements	\$ 220	\$ 955	\$ 398	\$ -	\$ -
985 Neighborhood Revitalization	\$ 28,172	\$ 46,007	\$ 40,311	\$ 39,125	\$ 57,000
TOTALS	\$ 149,569	\$ 227,901	\$ 181,909	\$ 130,325	\$ 148,200

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

BOND & INTEREST FUND

08-000

		2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
Beginning of year balance		\$ 586,415	\$ 435,439	\$ 266,185	\$ 127,421	\$ 65,438
460	Ad Valorem Property Tax	\$ 18,118	\$ 18,689	\$ 73,622	\$ 201,693	\$ 218,536
464	Back Taxes	\$ 730	\$ 1,108	\$ 704	\$ 5,000	\$ 1,000
466	Prior Yr Current (Escape) Tax	\$ -	\$ (66)	\$ (533)	\$ -	\$ -
470	Falcon Lake Bd Spec Assessmen	\$ 305,606	\$ 305,957	\$ 305,395	\$ 297,535	\$ 301,111
471	Pinehurst Bd Spec Assessment	\$ 201,029	\$ 204,381	\$ 202,705	\$ 212,306	\$ 211,682
481	Special Assessment/Btc	\$ 75,191	\$ 52,067	\$ 106,573	\$ 75,911	\$ 75,191
490	Comm Vehicle Prop Tax	\$ 280	\$ 134	\$ 89	\$ 220	\$ 220
491	Motor Vehicle Distribution	\$ 10,120	\$ 3,316	\$ 3,055	\$ 9,632	\$ 3,500
493	Recreational Vehicle Tax	\$ 99	\$ 33	\$ 38	\$ 104	\$ 104
496	16M & 20M Truck Tax	\$ 116	\$ 36	\$ 9	\$ 28	\$ 28
523	Tdd-Sales Tax Revenue	\$ 26,026	\$ 31,718	\$ 32,004	\$ 16,400	\$ 30,000
549	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ 200,000
551	Interest Income	\$ 1,851	\$ 1,417	\$ 2,254	\$ 1,250	\$ 2,250
TOTAL REVENUE		\$ 639,166	\$ 618,790	\$ 725,915	\$ 820,079	\$ 1,043,622
TOTAL AVAILABLE FUNDS		\$ 1,225,581	\$ 1,054,229	\$ 992,100	\$ 947,499	\$ 1,109,061
EXPENDITURES						
08-000-880						
	KDHE Payments					
883	KDOT TRF125 Refi. Payment	\$ 88,195	\$ 87,195	\$ 90,395	\$ 88,445	\$ 91,495
876	2012 GO Bonds (BTC & 155th)	\$ 219,280	\$ 221,280	\$ 216,930	\$ 222,580	\$ 217,930
	2012 GO Bond subtotal	\$ 307,475	\$ 308,475	\$ 307,325	\$ 311,025	\$ 309,425
860/862	2004, 2005 GO bond	\$ 18,705	\$ 18,135	\$ 12,100	\$ 11,675	\$ 11,240
868	Prepaid Special Assessment	\$ 3,862	\$ 3,819	\$ -		
874	2013 GO Bonds	\$ 459,600	\$ 456,800	\$ 458,900	\$ 465,800	\$ 447,400
888	2015 GO Bond	\$ -	\$ -	\$ 86,354	\$ 86,770	\$ 86,375
	Future Debt Service	\$ -	\$ -	\$ -		
985	Neighborhood Revitalization	\$ 500	\$ 815	\$ -	\$ 6,791	
877						
TOTAL EXPENDITURES		\$ 790,142	\$ 788,044	\$ 864,679	\$ 882,061	\$ 854,440
UNRESERVED CASH BALANCE		\$ 435,439	\$ 266,185	\$ 127,421	\$ 65,438	\$ 254,621
MILL LEVY INFORMATION						
					2017	2018
FUND REQUIREMENTS					\$ 201,693	\$ 218,536
ADD FOR DELINQUENT TAXES					5%	5%
TOTAL AD VALOREM					\$ 211,779	\$ 229,464
RATE OF LEVY IN MILLS					3.660	3.660

The Bond & Interest Fund is used to account for the payment of principal and interest on long term general obligation debts. KSA 79-2930 allows up to an additional 5% for delinquent taxes over the actual delinquency rate.

EMPLOYEE BENEFIT

20-000

		2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
Beginning of year balance		\$ 167,930	\$ 129,527	\$ 131,088	\$ 140,502	\$ 193,151
460	Ad Valorem Property Tax	\$ 366,829	\$ 379,611	\$ 407,977	\$ 529,692	\$ 573,927
464	Back Taxes	\$ 3,935	\$ 5,386	\$ 5,459	\$ 6,000	\$ 6,000
466	Prior Yr Current (Escape) Tax	\$ 1	\$ 14	\$ (1,547)	\$ -	\$ -
490	Comm Vehicle Prop Tax	\$ 1,467	\$ 2,197	\$ 1,805	\$ 1,221	\$ 1,200
491	Motor Vehicle Distribution	\$ 52,381	\$ 59,135	\$ 62,043	\$ 53,358	\$ 62,000
493	Recreational Vehicle Tax	\$ 520	\$ 635	\$ 777	\$ 574	\$ 775
496	16M & 20M Truck Tax	\$ 491	\$ 189	\$ 190	\$ 155	\$ 200
551	Interest Income	\$ 471	\$ 351	\$ 661	\$ 300	\$ 650
672	Trans From Sewer Fund	\$ 54,871	\$ 82,522	\$ 62,000	\$ 85,000	\$ 86,875
673	Trans From General Fund	\$ -	\$ 14,739	\$ -	\$ -	\$ -
675	Trans From Solid Waste Fund	\$ 18,569	\$ 20,163	\$ 17,314	\$ 20,000	\$ 21,000
	TOTAL REVENUE	\$ 499,535	\$ 564,942	\$ 556,679	\$ 696,300	\$ 752,627
	TOTAL AVAILABLE FUNDS	\$ 667,465	\$ 694,469	\$ 687,767	\$ 836,802	\$ 945,778
EXPENDITURES						
737	Work Comp	\$ 31,030	\$ 34,735	\$ 26,075	\$ 45,901	\$ 54,000
740	Employee Life Insurance	\$ 1,038	\$ 1,197	\$ 1,276	\$ 1,200	\$ 1,500
743	Short Term Disability	\$ 3,852	\$ 4,082	\$ 4,133	\$ 5,100	\$ 6,000
744	Long Term Disability	\$ 2,943	\$ 2,988	\$ 2,899	\$ 4,000	\$ 5,000
746	Social Security	\$ 81,398	\$ 82,868	\$ 83,780	\$ 99,500	\$ 115,500
747	Medicare	\$ 19,037	\$ 19,380	\$ 19,594	\$ 23,500	\$ 27,000
748	Kansas Unemployment Tax	\$ 15,111	\$ 1,283	\$ 1,304	\$ 21,000	\$ 24,500
749	Vision Plan	\$ 4,443	\$ 4,839	\$ 4,867	\$ 4,950	\$ 6,000
772	Employee Medical Insurance	\$ 162,785	\$ 172,405	\$ 172,079	\$ 200,250	\$ 230,000
773	Employee Deferred Compensatio	\$ 66,480	\$ 67,440	\$ 68,244	\$ 75,000	\$ 87,000
778	Employee Dental Insurance	\$ 13,379	\$ 13,993	\$ 14,008	\$ 12,250	\$ 15,000
786	Kansas Policemen & Firemen	\$ 126,306	\$ 141,616	\$ 135,384	\$ 135,000	\$ 147,000
985	Neighborhood Revitalization	\$ 10,137	\$ 16,555	\$ 13,622	\$ 16,000	\$ 15,000
847	Budget Stabilization	\$ -	\$ -	\$ -	\$ -	\$ 50,000
	TOTAL EXPENDITURES	\$ 537,938	\$ 563,381	\$ 547,265	\$ 643,651	\$ 783,500
	UNRESERVED CASH BALANCE	\$ 129,527	\$ 131,088	\$ 140,502	\$ 193,151	\$ 162,278
MILL LEVY INFORMATION					2017	2018
	FUND REQUIREMENTS				\$ 529,692	\$ 573,927
	ADD FOR DELINQUENT TAXES				5%	5%
	TOTAL AD VALOREM				\$ 556,176	\$ 602,624
	RATE OF LEVY IN MILLS				9.612	9.612

KSA 12-16,102 authorizes the establishment of an employee benefit fund. KSA 79-2930 allows up to an additional 5% for delinquent taxes over the actual delinquency rate. The cost of employee benefits for all City employees are included in one fund to allow a clear reporting of the total cost to the City for providing those benefits. This Fund has not included a contingency line item in the past. These funds will be used as a stop gap measure if revenues are not collected as anticipated as well as a cushion against future increases.

SOLID WASTE FUND**REVENUES & EXPENSES****ACCOUNTS: 09-000; 09-010;**

		2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
Beginning of year balance		\$ 110,478	\$ 119,379	\$ 122,035	\$ 93,787	\$ 84,957
411	Waste Management Bag Stickers	\$ 259	\$ (189)	\$ 301	\$ 500	\$ -
495	Delinquent Fee Collections	\$ 806	\$ 269	\$ 7,846	\$ 500	\$ -
521	Utility Billing Charges	\$ 296,352	\$ 319,530	\$ 339,670	\$ 315,000	\$ 350,000
551	Interest Income	\$ 288	\$ 255	\$ 362	\$ 250	\$ 300
	TOTAL REVENUE	\$ 297,705	\$ 319,865	\$ 348,179	\$ 316,250	\$ 350,300
	TOTAL AVAILABLE FUNDS	\$ 408,183	\$ 439,244	\$ 470,214	\$ 410,037	\$ 435,257
EXPENIDTURES						
701	Personnel Services	\$ 35,171	\$ 51,483	\$ 50,006	\$ -	\$ -
704	Personnel Services Overtime	\$ 625	\$ 832	\$ 657	\$ -	\$ -
774	Training/Travel/Mileage					\$ 500
775	Solid Waste Disposal	\$ 229,144	\$ 240,914	\$ 303,993	\$ 245,000	\$ 315,000
799	Misc Contractural Services	\$ 1,929	\$ 1,065	\$ 1,901	\$ 1,000	\$ 2,100
801	Office Supplies	\$ -	\$ 37	\$ -	\$ 100	\$ 100
803	Miscellaneous Commodities	\$ 65	\$ 214	\$ 510	\$ 100	\$ 600
807	Printed Materials-	\$ 794	\$ -	\$ -	\$ 500	
808	Postage & Postal Permit	\$ 2,507	\$ 2,500	\$ 2,045	\$ 3,000	\$ 3,000
850	Capital Outlay	\$ -	\$ -	\$ -	\$ 500	
903	Trans To General Fund	\$ -	\$ -	\$ -	\$ 54,879	\$ 56,996
905	Transfer To Employee Benefit	\$ 18,569	\$ 20,163	\$ 17,314	\$ 20,000	\$ 20,815
	TOTALS	\$ 288,804	\$ 317,209	\$ 376,427	\$ 325,080	\$ 399,111
	UNRESERVED CASH BALANCE	\$ 119,379	\$ 122,035	\$ 93,787	\$ 84,957	\$ 36,146

The City of Basehor contracts with Waste Management, Inc to provide solid waste collection and single stream curbside recycling utilizing poly-carts.

SEWER FUND		REVENUES				
		05-000				
		2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
Beginning of year balance		\$ 1,083,531	\$ 1,331,749	\$ 1,765,615	\$ 1,938,434	\$ 1,627,151
408	Sewer Connection Fees	\$ 365,150	\$ 284,750	\$ 386,970	\$ 250,000	\$ 290,000
410	Sewer Cap Imp Connection Fe	\$ 10,900	\$ 8,500	\$ 11,300	\$ 5,000	\$ 5,000
468	Special Sewer Assessment	\$ 16,428	\$ 16,006	\$ 17,047	\$ 16,000	\$ 16,000
472	24-40 Taxing District	\$ 77,560	\$ 76,605	\$ 78,341	\$ 75,000	\$ 75,000
473	Other Financing Source-Debt I	\$ -	\$ 300,000	\$ 91,034	\$ -	\$ -
495	Delinquent Fee Collections	\$ 48,309	\$ 39,347	\$ 32,155	\$ 40,000	\$ 40,000
521	Utility Billing Charges	\$ 1,139,665	\$ 1,196,503	\$ 1,298,544	\$ 1,227,295	\$ 1,329,060
549	GO Bond proceeds	\$ -	\$ -	\$ 4,095,000	\$ -	\$ -
551	Personnel Services	\$ 2,835	\$ 3,141	\$ 6,900	\$ 2,500	\$ 2,500
673	Personnel Services Overtime	\$ -	\$ 75,000	\$ -	\$ -	\$ -
	TOTAL REVENUE	\$ 1,660,847	\$ 1,999,852	\$ 6,017,291	\$ 1,615,795	\$ 1,757,560
	TOTAL AVAILABLE FUNDS	\$ 2,744,378	\$ 3,331,600	\$ 7,782,905	\$ 3,554,228	\$ 3,384,711
TOTAL EXPENDITURES		\$ 1,412,629	\$ 1,565,985	\$ 5,844,471	\$ 1,927,077	\$ 2,021,777
UNRESERVED CASH BALANCE		\$ 1,331,749	\$ 1,765,615	\$ 1,938,434	\$ 1,627,151	\$ 1,362,934

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

SEWER FUND

EXPENSES

ACCOUNTS: 05-009

		2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
PERSONNEL						
701	Personnel Services	\$ 163,279	\$ 211,959	\$ 168,335	\$ 141,024	\$ 146,786
704	Personnel Services Overtime	\$ 3,432	\$ 4,030	\$ 6,467	\$ 4,500	\$ 4,500
753	Utility Electric	\$ 116,789	\$ 123,130	\$ 127,911	\$ 125,000	\$ 140,000
757	Telephone/Fax/Internet Servic	\$ 1,599	\$ 3,077	\$ 1,565	\$ 3,000	\$ 3,000
758	Paging/Wireless	\$ 1,452	\$ 1,347	\$ 971	\$ 1,500	\$ 1,500
761	Vehicle/Equipment Maint & Rep	\$ 1,844	\$ 1,211	\$ 2,343	\$ 5,000	\$ 3,000
762	Sludge Waste Removal	\$ 23,196	\$ 17,850	\$ 30,952	\$ 25,000	\$ 32,000
774	Training/Travel/Mileage	\$ 404	\$ 255	\$ 453	\$ 2,000	\$ 2,500
777	Facility Repairs & Maintenanc	\$ 15,797	\$ 12,319	\$ 14,623	\$ 15,000	\$ 17,500
789	Collection Sys Maint & Repair	\$ 29,901	\$ 24,611	\$ 38,463	\$ 35,000	\$ 42,500
790	Sampling	\$ 3,295	\$ 3,221	\$ 3,676	\$ 5,400	\$ 5,400
799	Misc Contractual Services	\$ 6,939	\$ 4,019	\$ 5,201	\$ 5,000	\$ 6,500
801	Office Supplies	\$ 118	\$ 42	\$ -	\$ -	\$ -
803	Miscellaneous Commodities	\$ 1,916	\$ 5,135	\$ 3,317	\$ 5,000	\$ 5,000
804	Gas/Oil/Misc	\$ 9,429	\$ 6,364	\$ 4,294	\$ 5,000	\$ 5,500
807	Printed Materials-	\$ 794	\$ 900	\$ -	\$ 900	\$ 500
808	Postage & Postal Permit	\$ 6,906	\$ 8,460	\$ 6,780	\$ 8,500	\$ 8,500
810	Safety Equipment	\$ 1,503	\$ 1,288	\$ 1,764	\$ 1,500	\$ 2,200
811	Maintenance Materials/Supplie	\$ 15,727	\$ 11,838	\$ 10,582	\$ 18,000	\$ 18,000
845	New Equipment	\$ 33,623	\$ 12,467	\$ 11,948	\$ 15,000	\$ 30,000
850	Capital Outlay	\$ 14,668	\$ -	\$ -	\$ -	\$ -
854	Sewer Line Rehab	\$ 28,956	\$ 56,641	\$ 80,164	\$ 100,000	\$ 100,000
855	Bond issuance cost	\$ -	\$ -	\$ 55,819	\$ -	\$ -
865	Capital Improvement	\$ -	\$ -	\$ -	\$ 108,000	\$ 38,000
875	Kdhe Loan Pymt-Do Not Split	\$ 864,192	\$ 988,503	\$ 5,171,957	\$ 1,094,495	\$ 1,074,516
903	Trans To General Fund	\$ -	\$ -	\$ -	\$ 118,258	\$ 247,500
905	Transfer To Employee Benefit	\$ 54,871	\$ 82,522	\$ 62,000	\$ 85,000	\$ 86,875
971	Trans To Equipment Res Fund	\$ 12,000	\$ -	\$ -	\$ -	\$ -
980	Other Financing Use-Underwrite Dis	\$ -	\$ (15,204)	\$ 34,887	\$ -	\$ -
TOTALS		\$ 1,412,629	\$ 1,565,985	\$ 5,844,471	\$ 1,927,077	\$ 2,021,777

The Sewer Line Rehabilitation line item includes \$100,000 to repair and replace infrastructure. The increase in the General Fund transfer more accurately allocates the percentage of wages required to operate the sewer system. Forty percent of the City Superintendent and one half of the Utility Clerk's wages are allocated to the Sewer Fund. The full time wages included in the budget account for the three full time wastewater operator positions. In addition, the Board elected to repay the general fund \$125,000 of a \$250,000 transfer to the Sewer Fund beginning in 2018.

CONSOLIDATED HIGHWAY FUND

ACCOUNTS: 10-000

		2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
Beginning of year balance		\$ 1,710,040	\$ 1,986,678	\$ 2,203,656	\$ 2,607,294	\$ 2,584,014
452	Local Sales/Use Tax	\$ 195,475	\$ 220,076	\$ 230,299	\$ 215,000	\$ 230,300
456	County Sales/Use Tax	\$ 189,207	\$ 212,585	\$ 228,136	\$ 190,000	\$ 190,000
458	Special City/County Hwy Tax	\$ 125,378	\$ 131,647	\$ 139,697	\$ 132,860	\$ 132,860
494	County Fuel Tax	\$ 14,321	\$ 14,373	\$ 14,255	\$ 13,260	\$ 14,000
551	Interest Income	\$ 4,164	\$ 4,814	\$ 9,047	\$ 4,500	\$ 4,500
647	Excise/Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ -
648	Other Road Excise Tax	\$ 11,017	\$ 32,447	\$ 41,307	\$ 25,000	\$ 35,000
649	Falcon Lakes Impact Fee	\$ 31,265	\$ 14,430	\$ 31,265	\$ 13,000	\$ 25,000
650	Prairie Gardens Rd Excise Tax	\$ 1,777	\$ -	\$ -	\$ -	\$ -
651	Prairie Lakes Road Excise Tax	\$ 12,841	\$ 18,345	\$ 24,282	\$ 17,000	\$ 19,000
652	Theno Estates Excise Tax	\$ 4,747	\$ 7,912	\$ 44,304	\$ 7,000	\$ 7,000
653	Cedar Falls Excise Tax	\$ 10,628	\$ 2,126	\$ 6,377	\$ 2,100	\$ 2,100
654	BTC Phase I Excise Tax	\$ -	\$ -	\$ 2,298	\$ -	\$ -
655	Pinehurst Rd Excise Tax	\$ 8,272	\$ 7,742	\$ 11,293	\$ 7,000	\$ 7,000
657	Hidden Ridge Excise Tax	\$ 10,055	\$ 8,379	\$ 13,406	\$ 8,000	\$ 8,000
658	Honey Creek Road Excise Tax	\$ 15,730	\$ 13,982	\$ 17,478	\$ 12,000	\$ 12,000
662	Metzger Meadows Excise Tax	\$ 2,913	\$ -	\$ -	\$ -	\$ -
664	Hollingsworth Estates	\$ 5,297	\$ 7,945	\$ 16,553	\$ 7,000	\$ 7,000
665	High Point Downs Excise Tax	\$ 57,396	\$ 23,269	\$ 1,551	\$ 20,000	\$ 10,000
666	Creek Ridge Excise Tax	\$ 8,891	\$ 1,976	\$ -	\$ 1,000	\$ 1,500
667	Sidewalk Construction Pymt	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE		\$ 709,374	\$ 722,048	\$ 831,548	\$ 674,720	\$ 705,260
TOTAL AVAILABLE FUNDS		\$ 2,419,414	\$ 2,708,726	\$ 3,035,204	\$ 3,282,014	\$ 3,289,274
771	Street Repairs & Maintenance	\$ 72,503	\$ 7,817	\$ 75,541	\$ 163,000	\$ 125,000
799	Misc Contractural Services	\$ 11,123	\$ 12,275	\$ 6,233	\$ 10,000	\$ 10,000
803	Miscellaneous Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
811	Maintenance Materials/Supplie	\$ 49,122	\$ 47,468	\$ 38,412	\$ 70,000	\$ 70,000
846	Street Cip Projects - Storm Water/Sewer Rehab	\$ -	\$ 117,907	\$ -	\$ -	\$ 900,000
***	Curbs and gutters	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
849	Street Improvements-PMP	\$ 299,988	\$ 319,603	\$ 307,724	\$ 355,000	\$ 355,000
TOTAL EXPENDITURES		\$ 432,736	\$ 505,070	\$ 427,910	\$ 698,000	\$ 1,560,000
UNRESERVED CASH BALANCE		\$ 1,986,678	\$ 2,203,656	\$ 2,607,294	\$ 2,584,014	\$ 1,729,274

The Consolidated Highway Fund is used for street maintenance and repair, the pavement management plan, as well as the purchase of road salt and sand. The Street Repairs and Maintenance line item is used for any unforeseen street repairs that may be required during the course of the year or for larger street replacement projects not included in the pavement management plan.

SPECIAL PARK & REC FUND**ACCOUNTS: 04-000**

		2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
Beginning of year balance		\$ 121,632	\$ 152,778	\$ 111,119	\$ 135,187	\$ 95,768
451	Local Alcohol Liquor Fund	\$ 10,126	\$ 11,015	\$ 16,307	\$ 8,000	\$ 15,000
459	Res 93-01 Park Fee	\$ 21,600	\$ 17,200	\$ 32,200	\$ 15,000	\$ 17,000
513	Donations	\$ 30	\$ 10	\$ 10	\$ 10	\$ 10
551	Interest Income	\$ 290	\$ 321	\$ 439	\$ 300	\$ 400
TOTAL REVENUE		\$ 32,046	\$ 28,546	\$ 48,956	\$ 23,310	\$ 32,410
TOTAL AVAILABLE FUNDS		\$ 153,678	\$ 181,324	\$ 160,075	\$ 158,497	\$ 128,178
EXPENDITURES						
738	Field Of Dreams Expenses	\$ 900	\$ 7,176	\$ 6,896	\$ 8,000	\$ 10,000
792	Park Maintenance & Repair	\$ -	\$ 6,170	\$ 3,720	\$ 10,000	\$ 10,000
850	Capital Outlay	\$ -	\$ -	\$ 598	\$ -	\$ -
	City Park		\$ 56,859	\$ 13,674	\$ 44,729	\$ 70,000
TOTAL EXPENDITURES		\$ 900	\$ 70,205	\$ 24,888	\$ 62,729	\$ 90,000
UNRESERVED CASH BALANCE		\$ 152,778	\$ 111,119	\$ 135,187	\$ 95,768	\$ 38,178

This Fund is used to account for parks and recreation expenditures funded from the State liquor tax and City Parkland fees. These monies may only be used for park and recreation improvements and maintenance.

CAPITAL IMPROVEMENT FUND		ACCOUNTS: 12-000				
		2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
Beginning of year balance		\$ 1,507,879	\$ 1,269,695	\$ 2,127,863	\$ 1,507,207	\$ 1,170,207
452	Local Sales/Use Tax	\$ 97,737	\$ 110,038	\$ 115,149	\$ 100,000	\$ 100,000
473	Other Financing Source-Debt I	-	\$ 995,000	-	-	-
482	Other Financing Source-Bond I	-	\$ 64,758	-	-	-
511	Other Revenues	-	\$ 3,150	\$ 59,566	-	-
514	State Grants	-	-	\$ 44,708	-	-
551	Interest Income	\$ 3,269	\$ 3,854	\$ 6,804	\$ 3,000	\$ 3,000
673	Transfers in	-	-	\$ 50,000	-	-
	TOTAL REVENUE	\$ 101,006	\$ 1,176,800	\$ 276,227	\$ 103,000	\$ 103,000
	TOTAL AVAILABLE FUNDS	\$ 1,608,885	\$ 2,446,495	\$ 2,404,090	\$ 1,610,207	\$ 1,273,207
EXPENDITURES						
799	Misc Contractual Services	\$ -	\$ 98,542	\$ 9,908	\$ 50,000	\$ 50,000
846-201501	Sidwalk/Lv Rd (City Park-155T	-	\$ 69,620	\$ 863,887	-	-
850	Capital Outlay	\$ 339,190	\$ 65,077	\$ 3,224	-	-
850.201503	Capital Outlay (city park)	-	-	-	\$ 70,000	\$ 70,000
850.201504	Capital Outlay (city park 2)	-	-	-	-	\$ 70,000
850.201701	Capital Outlay (City Campus)	-	-	-	\$ 320,000	\$ 220,000
850.201801	Capital Outlay (CIP Planning)	-	-	-	-	\$ 100,000
855	Bond Issuance Cost	-	\$ 54,985	\$ 19,864	-	-
980	Other Financing Use-Underwrit	-	\$ 15,204	-	-	-
901	Transfer to Bond & Interest	-	\$ 15,204	-	-	\$ 200,000
	TOTALS	\$ 339,190	\$ 318,632	\$ 896,883	\$ 440,000	\$ 710,000
	UNRESERVED CASH BALANCE	\$ 1,269,695	\$ 2,127,863	\$ 1,507,207	\$ 1,170,207	\$ 563,207

This Fund is used to account for resources that are used for acquiring or significantly improving capital facilities (roads, buildings, etc.), except for those facilities that are financed by special assessment funds and enterprise funds.

CEDAR LAKE MAINTENANCE FUND		ACCOUNTS: 07-000				
		2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
Beginning of year balance		\$ 13,627	\$ 14,410	\$ 17,892	\$ 36,170	\$ 36,225
454	Maintenance Fees	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
551	Interest Income	\$ 16	\$ 56	\$ 124	\$ 55	\$ 55
	TOTAL REVENUE	\$ 40,016	\$ 40,056	\$ 40,124	\$ 40,055	\$ 40,055
	TOTAL AVAILABLE FUNDS	\$ 53,643	\$ 54,466	\$ 58,016	\$ 76,225	\$ 76,280
EXPENDITURES						
07-000-799	Miscellaneous Contractual	\$ 39,233	\$ 36,574	\$ 21,846	\$ 40,000	\$ 40,000
	TOTAL EXPENDITURES	\$ 39,233	\$ 36,574	\$ 21,846	\$ 40,000	\$ 40,000
	UNRESERVED CASH BALANCE	\$ 14,410	\$ 17,892	\$ 36,170	\$ 36,225	\$ 36,280

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

**SEWER DISTRICT #3
MAINTENANCE FUND**

ACCOUNTS: 21-000

		2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
Beginning of year balance		\$ 22,788	\$ 30,418	\$ 35,726	\$ 41,605	\$ 41,755
454	Maintenance Fees	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000
551	Interest Income	\$ 40	\$ 88	\$ 143	\$ 150	\$ 150
	TOTAL REVENUE	\$ 33,040	\$ 33,088	\$ 33,143	\$ 33,150	\$ 33,150
	TOTAL AVAILABLE FUNDS	\$ 55,828	\$ 63,506	\$ 68,869	\$ 74,755	\$ 74,905
EXPENDITURES						
799	Miscellaneous Contractual	\$ 25,410	\$ 27,780	\$ 27,264	\$ 33,000	\$ 33,000
	TOTAL EXPENDITURES	\$ 25,410	\$ 27,780	\$ 27,264	\$ 33,000	\$ 33,000
	UNRESERVED CASH BALANCE	\$ 30,418	\$ 35,726	\$ 41,605	\$ 41,755	\$ 41,905

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

**MUNICIPAL EQUIP RESERVE
FUND (MERF)**

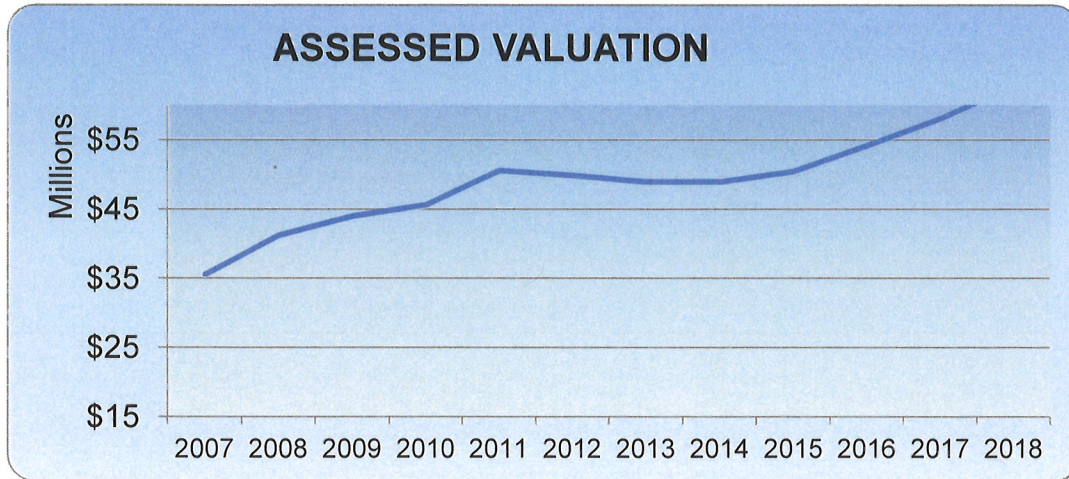
ACCOUNTS: 11-000

		2014 Actual	2015 Actual	2016 Actual	2017 Revised	2018 Proposed
Beginning of year balance		\$ 312,729	\$ 301,105	\$ 250,727	\$ 247,534	\$ 154,084
551	Interest Income	\$ 449	\$ 387	\$ 669	\$ 350	\$ 700
672	Trans From Sewer Fund	\$ 12,000	\$ -	\$ -	\$ -	\$ -
673	Trans From General Fund	\$ 121,177	\$ 91,200	\$ 91,200	\$ 91,200	\$ 91,200
	TOTAL REVENUE	\$ 133,626	\$ 91,587	\$ 91,869	\$ 91,550	\$ 91,900
	TOTAL AVAILABLE FUNDS	\$ 446,355	\$ 392,692	\$ 342,596	\$ 339,084	\$ 245,984
EXPENDITURES						
850	Capital Outlay	\$ 10,640	\$ 8,771	\$ 10,668	\$ 25,000	\$ 15,000
870	Capital Outlay - Police	\$ 93,053	\$ 88,668	\$ 7,771	\$ 50,000	\$ 90,000
871	Capital Outlay - Pwd/Sewer	\$ 41,557	\$ 44,526	\$ 76,623	\$ 110,000	\$ 85,000
	TOTAL EXPENDITURES	\$ 145,250	\$ 141,965	\$ 95,062	\$ 185,000	\$ 190,000
	UNRESERVED CASH BALANCE	\$ 301,105	\$ 250,727	\$ 247,534	\$ 154,084	\$ 55,984

Kansas statutes provide that any Governing Body of any city may provide, by adoption of an Ordinance, for a Municipal Equipment Reserve Fund to finance the acquisition of equipment. Moneys may be budgeted and transferred to such fund from any source which may be lawfully utilized for such purposes, including equipment use charges on the various departments and agencies of the City to finance new and replacement equipment. Equipment includes machinery, vehicles and any other equipment or property including, but not limited to, computer hardware and software, which the city is authorized to purchase for municipal purposes. Transfers to this Fund are calculated based on the Fleet Replacement Schedule with each Fund covering its own projected depreciation.

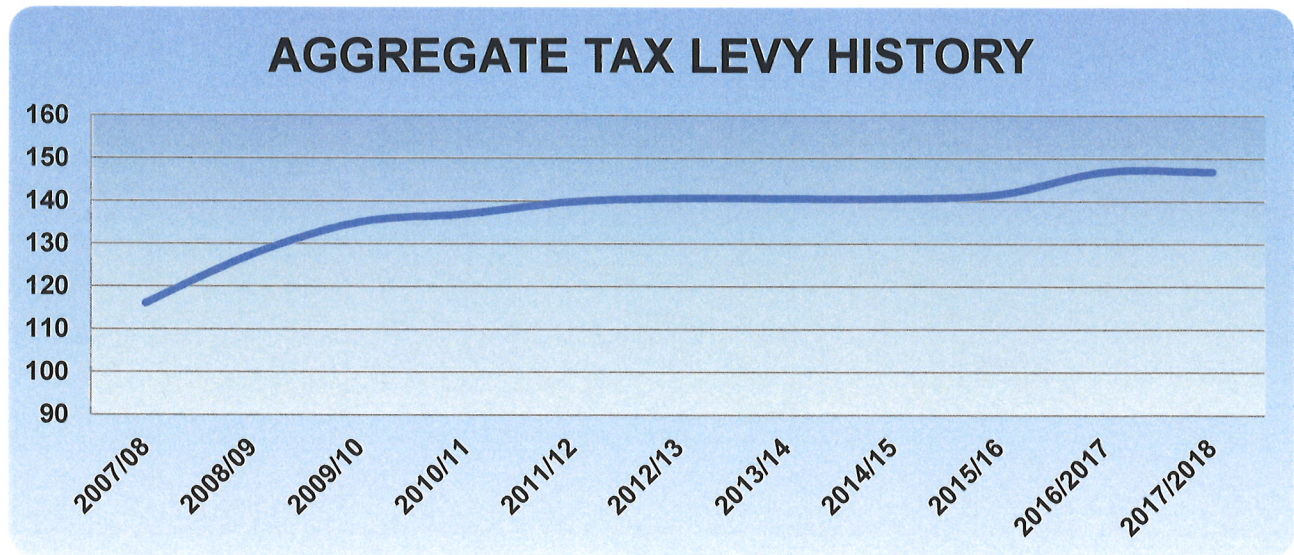
CITY OF BASEHOR ASSESSED VALUATION

	Budget YEAR		Total	
	2007	\$	35,473,155	
	2008	\$	41,143,071	15.98%
	2009	\$	43,924,056	6.76%
	2010	\$	45,550,427	3.70%
	2011	\$	50,502,675	10.87%
	2012	\$	49,823,218	-1.35%
	2013	\$	48,877,985	-1.90%
	2014	\$	48,885,631	0.02%
	2015	\$	50,416,747	3.13%
	2016	\$	54,115,049	7.34%
	2017	\$	58,007,750	7.19%
July1 estimate	2018	\$	62,852,000	8.35%



AGGREGATE TAX LEVY HISTORY

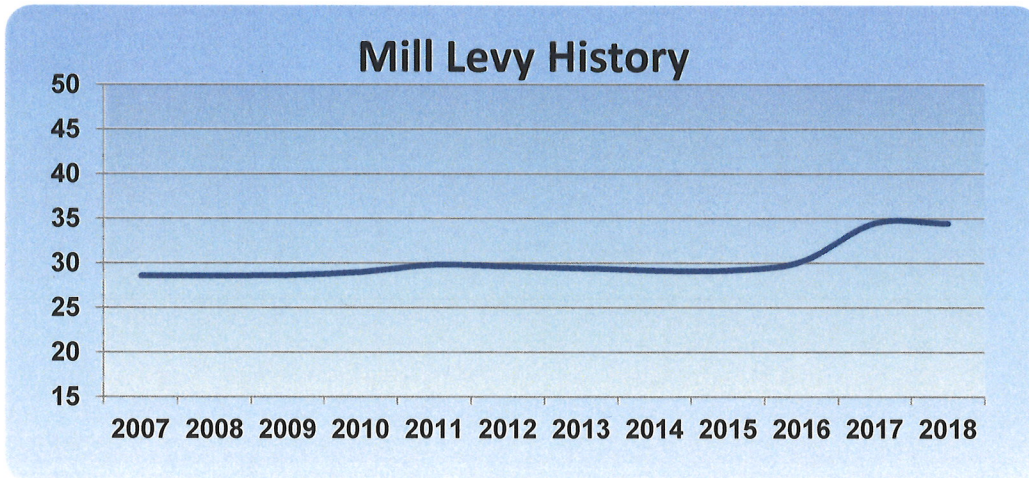
Year Tax/Budget	City	Leavenworth County	USD #458	State	Other	Total Levy
2007/08	28.547	28.121	47.688	1.5	10.155	116.011
2008/09	28.621	31.560	54.644	1.5	11.109	127.434
2009/10	28.977	32.052	61.009	1.5	11.402	134.940
2010/11	29.778	33.085	61.012	1.5	11.490	136.865
2011/12	29.596	35.513	61.500	1.5	11.646	139.755
2012/13	29.407	36.514	66.148	1.5	6.985	140.554
2013/14	29.157	36.570	61.505	1.5	11.776	140.508
2014/15	29.160	36.570	61.505	1.5	11.776	140.511
2015/16	30.160	36.570	61.505	1.5	11.776	141.511
2016/2017	34.429	37.608	60.761	1.5	12.497	146.795
2017/2018	34.429	37.608	60.761	1.5	12.497	146.795



*Source: Leavenworth County Clerk

CITY OF BASEHOR MILL LEVY HISTORY

Budget		Total	General	Debt Service	Employee Benefit
Year					
2007		28.536	28.536	0.000	0
2008		28.547	25.340	3.207	0
2009		28.621	27.953	0.668	0
2010		28.976	28.640	0.336	0
2011		29.778	17.440	3.100	9.238
2012		29.596	18.974	2.032	8.590
2013		29.407	20.320	1.458	7.629
2014		29.157	21.165	0.376	7.616
2015		29.160	21.168	0.375	7.617
2016		30.160	21.168	1.375	7.617
2017		34.429	21.157	3.660	9.612
2018		34.429	21.157	3.660	9.612



Fleet Replacement Schedule

2.00%		1.53%		Loade	2%		3%	2016		2017		2018		2019		2020		
	Purchase Year	Make & Model	Comment	CPI	Pay Out	Exp Life	Replace Year	Actual Purchase Cost	2016 Purchase	2016 Transfer	2017 Purchase	2017 Transfer	2018 Purchase	2018 Transfer	2019 Purchase	2019 Transfer	2020 Purchase	2020 Transfer
Dept/Div																		
PD #10	2008	Ford Ranger	Animal Control vehicle	2.00%	10	12	2020	\$19,462	\$0.00	\$4,182.82	\$0.00	\$4,182.82	\$0.00	\$0.00	\$0.00	\$0.00	\$41,828.24	\$4,565.29
PD #13	2011	Chevy Impala	Patrol vehicle	2.00%	7	7	2018	\$23,869	\$0.00	\$6,563.92	\$0.00	\$6,563.92	\$45,947.43	\$6,960.22	\$0.00	\$6,960.22	\$0.00	\$6,960.22
PD #14	2013	Ford Taurus Police Interceptor	Chief of Police vehicle	2.00%	5	10	2023	\$23,869	\$0.00	\$10,145.93	\$0.00	\$10,145.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PD #15	2013	Ford Taurus Police Interceptor	Patrol vehicle	2.00%	5	7	2020	\$23,869	\$0.00	\$9,560.74	\$0.00	\$9,560.74	\$0.00	\$0.00	\$0.00	\$0.00	\$47,803.70	\$9,943.09
PD #16	2013	Ford Taurus Police Interceptor	Patrol vehicle	2.00%	5	7	2020	\$23,869	\$0.00	\$9,560.74	\$0.00	\$9,560.74	\$0.00	\$0.00	\$0.00	\$0.00	\$47,803.70	\$9,943.09
PD #17	2014	Ford Taurus Police Interceptor	Patrol vehicle	2.00%	5	5	2019	\$23,869	\$0.00	\$9,373.28	\$0.00	\$9,373.28	\$0.00	\$9,373.28	\$46,866.38	\$9,748.13	\$0.00	\$9,748.13
PD #18	2014	Ford Taurus Police Interceptor	Patrol vehicle	2.00%	5	7	2021	\$23,869	\$0.00	\$9,751.96	\$0.00	\$9,751.96	\$0.00	\$9,751.96	\$0.00	\$0.00	\$0.00	\$0.00
PD #19	2014	Ford SUV Police Interceptor	Patrol vehicle	2.00%	5	5	2019	\$23,869	\$0.00	\$9,373.28	\$0.00	\$9,373.28	\$0.00	\$9,373.28	\$46,866.38	\$9,748.13	\$0.00	\$9,748.13
PD #20	2015	Ford Taurus Police Interceptor-WRECKED	Patrol vehicle-TOTALLED OUT															
PD #21	2015	Ford Taurus Police Interceptor	Patrol vehicle	2.00%	5	5	2020	\$23,886	\$0.00	\$9,560.74	\$0.00	\$9,560.74	\$0.00	\$9,560.74	\$0.00	\$9,560.74	\$47,803.70	\$9,943.09
PD #22	2015	Ford Explorer Police Interceptor AWD	Patrol vehicle	2.00%	5	10	2025	\$25,873	\$0.00	\$10,555.83	\$0.00	\$10,555.83	\$0.00	\$10,555.83	\$0.00	\$10,555.83	\$0.00	\$0.00
PD #23 rep unit 20	2017	Ford Explorer Police Interceptor AWD	Patrol vehicle	2.00%	5	5	2022	\$28,616	\$0.00	\$9,946.99	\$0.00	\$9,946.99	\$0.00	\$9,946.99	\$0.00	\$9,946.99	\$0.00	\$9,946.99
PD #24	2017	Ford Explorer Police Interceptor AWD	Patrol vehicle	2.00%	5	5	2022	\$26,616	\$0.00	\$9,946.99	\$45,046.50	\$9,946.99	\$0.00	\$9,946.99	\$0.00	\$9,946.99	\$0.00	\$9,946.99
PD #25	2017	Ford Explorer Police Interceptor AWD	Det/Sgt Vehicle	2.00%	5	7	2024	\$26,616	\$0.00	\$10,348.85	\$45,046.50	\$10,348.85	\$0.00	\$10,348.85	\$0.00	\$10,348.85	\$0.00	\$10,348.85
NEW	2018	Ford Explorer Police Interceptor AWD	Patrol vehicle	2.00%	5	5	2023	\$26,616	\$0.00	\$10,145.93	\$0.00	\$10,145.93	\$45,046.50	\$10,145.93	\$0.00	\$10,145.93	\$0.00	\$10,145.93
Estimated Cost									\$0.00		\$90,093.00		\$90,993.93		\$93,732.75		\$185,239.35	
Transfer Amount									\$129,018.01		\$129,018.01		\$95,964.07		\$86,961.83		\$101,239.83	
Building Insp #1	2011	Chevy Silverado 1/2 ton	Building Inspectors Truck	2.00%	5	10	2021	\$19,986	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
City Vehicle	2017	Ford Explorer 4WD	City Administration	2.00%	5	10	2027	\$26,616	\$0.00	\$6,863.93	\$0.00	\$6,863.93	\$0.00	\$6,863.93	\$0.00	\$6,863.93	\$0.00	\$6,863.93
Estimated Cost									\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
Transfer Amount									\$6,863.93		\$6,863.93		\$6,863.93		\$6,863.93		\$6,863.93	
WW Dept #1	2018	1999 Ford F-350 4X4 Dump		2.00%	10	15	2033	\$53,597	\$57,850.00	\$6,183.92	\$0.00	\$6,183.92	\$0.00	\$6,183.92	\$0.00	\$6,183.92	\$0.00	\$6,183.92
WW Dept #2	2016	Ford F-350 4X4 Utility Service Box		2.00%	10	15	2031	\$57,803	\$57,850.00	\$5,943.79	\$0.00	\$5,943.79	\$0.00	\$5,943.79	\$0.00	\$5,943.79	\$0.00	\$5,943.79
Estimated Cost									\$57,850.00		\$0.00		\$0.00		\$0.00		\$0.00	
Transfer Amount									\$5,943.79		\$5,943.79		\$5,943.79		\$5,943.79		\$5,943.79	
Parks #1	2006	John Deere Zee Track 997		2.00%	15	15	2021	\$18,000	\$0.00	\$1,462.79	\$0.00	\$1,462.79	\$0.00	\$1,462.79	\$0.00	\$1,462.79	\$0.00	\$1,462.79
Estimated Cost									\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
Transfer Amount									\$1,462.79		\$1,462.79		\$1,462.79		\$1,462.79		\$1,462.79	
PW #1	2015	Ford F-550 4X4 Dump/plow & spreader		2.00%	10	15	2030	\$41,557	\$0.00	\$6,118.61	\$0.00	\$6,118.61	\$0.00	\$6,118.61	\$0.00	\$6,118.61	\$0.00	\$6,118.61
PW #2	2015	Ford F-250 4X4 pickup		2.00%	10	15	2030	\$32,640	\$0.00	\$4,297.59	\$0.00	\$4,297.59	\$0.00	\$4,297.59	\$0.00	\$4,297.59	\$0.00	\$4,297.59
PW #3	2008	Ford F-450 Dump/plow & spreader		2.00%	10	15	2023	\$36,803	\$0.00	\$6,341.21	\$0.00	\$6,341.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PW #4	2003	Kenworth T-300 Dump/plow & spreader		2.00%	20	20	2023	\$58,000	\$0.00	\$5,072.97	\$0.00	\$5,072.97	\$0.00	\$5,072.97	\$0.00	\$5,072.97	\$0.00	\$5,072.97
PW #5	2009	Ford Crown Vic	training transportation	2.00%	5	15	2024	\$23,869	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PW #6	2013	Kubota FTV900 Utility Vehicle		2.00%	15	20	2033	\$12,250	\$0.00	\$1,262.55	\$0.00	\$1,262.55	\$0.00	\$1,262.55	\$0.00	\$1,262.55	\$0.00	\$1,262.55
PW #7	1995	Mower Trailer 5,000 GVW		2.00%	10	30	2025	\$29,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PW #8	2013	Case Uni-loader SV300		2.00%	15	15	2028	\$39,813	\$0.00	\$3,360.58	\$0.00	\$3,360.58	\$0.00	\$3,360.58	\$0.00	\$3,360.58	\$0.00	\$3,360.58
PW #9	1999	Ready Built Trailer 17,000 GVW		2.00%	10	30	2029	\$29,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PW #10	2003	John Deere 6320 Tractor		2.00%	30	30	2033	\$70,000	\$0.00	\$3,607.29	\$0.00	\$3,607.29	\$0.00	\$3,607.29	\$0.00	\$3,607.29	\$0.00	\$3,607.29
PW #11	2003	Tri Wing Mower Deck 15 Ft		2.00%	15	30	2033	\$11,000	\$0.00	\$1,133.72	\$0.00	\$1,133.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PW #12	1996	Case Uni-loader 1845C		2.00%	15	30	2026	\$42,350	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Streets #1	2011	Tack Cart with Heat Box		2.00%	20	20	2031	\$31,700	\$0.00	\$2,355.23	\$0.00	\$2,355.23	\$0.00	\$2,355.23	\$0.00	\$2,355.23	\$0.00	\$2,355.23
Streets #2	2016	Felling Trailer XT FT-121T-100815		2.00%	10	30	2046	\$9,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Streets #3	2000	Ford F-250 4X4 pickup/plow		2.00%	5	20	2020	\$45,640	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,640.00	\$7,333.03
Streets #4	2017	Vactor Ramjet Trailer mounted sewer cleaner		2.00%	5	20	2037	\$51,750	\$0.00	\$9,873.17	\$0.00	\$9,873.17	\$0.00	\$9,873.17	\$0.00	\$9,873.17	\$45,640.00	\$9,873.17
Estimated Cost									\$0.00		\$0.00		\$0.00		\$0.00		\$91,280.00	
Transfer Amount									\$43,422.90		\$43,422.90		\$35,947.98		\$35,947.98		\$43,281.01	
Estimated Cost									\$57,850.00		\$90,093.00		\$90,993.93		\$93,732.75		\$276,519.35	
Transfer Amount									\$186,711.42		\$186,711.42		\$146,182.56		\$137,180.32		\$158,791.35	