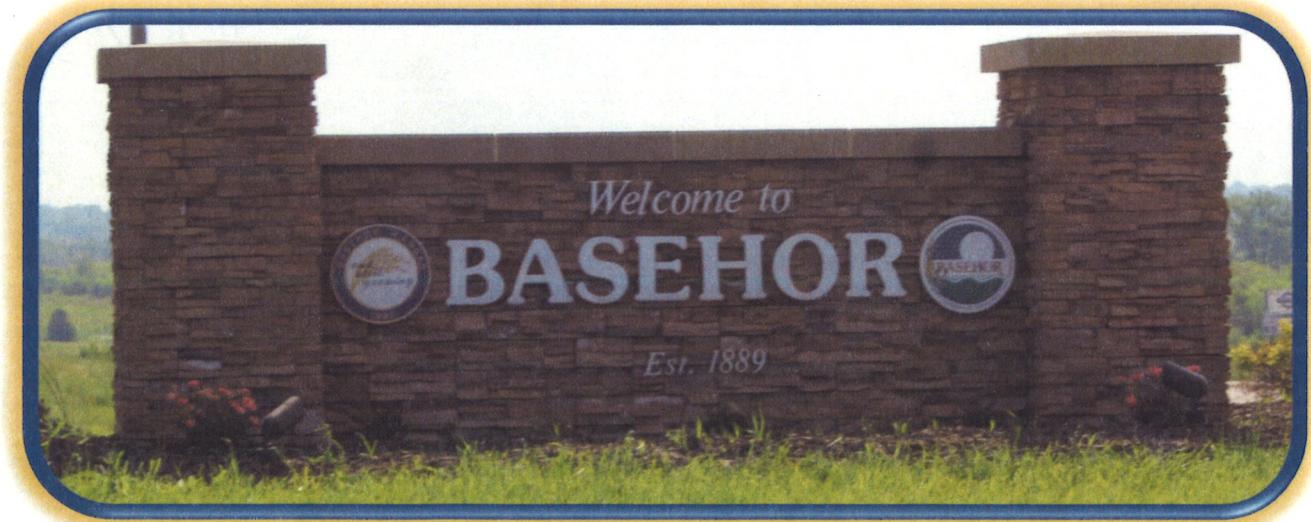




CITY OF BASEHOR

2019 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

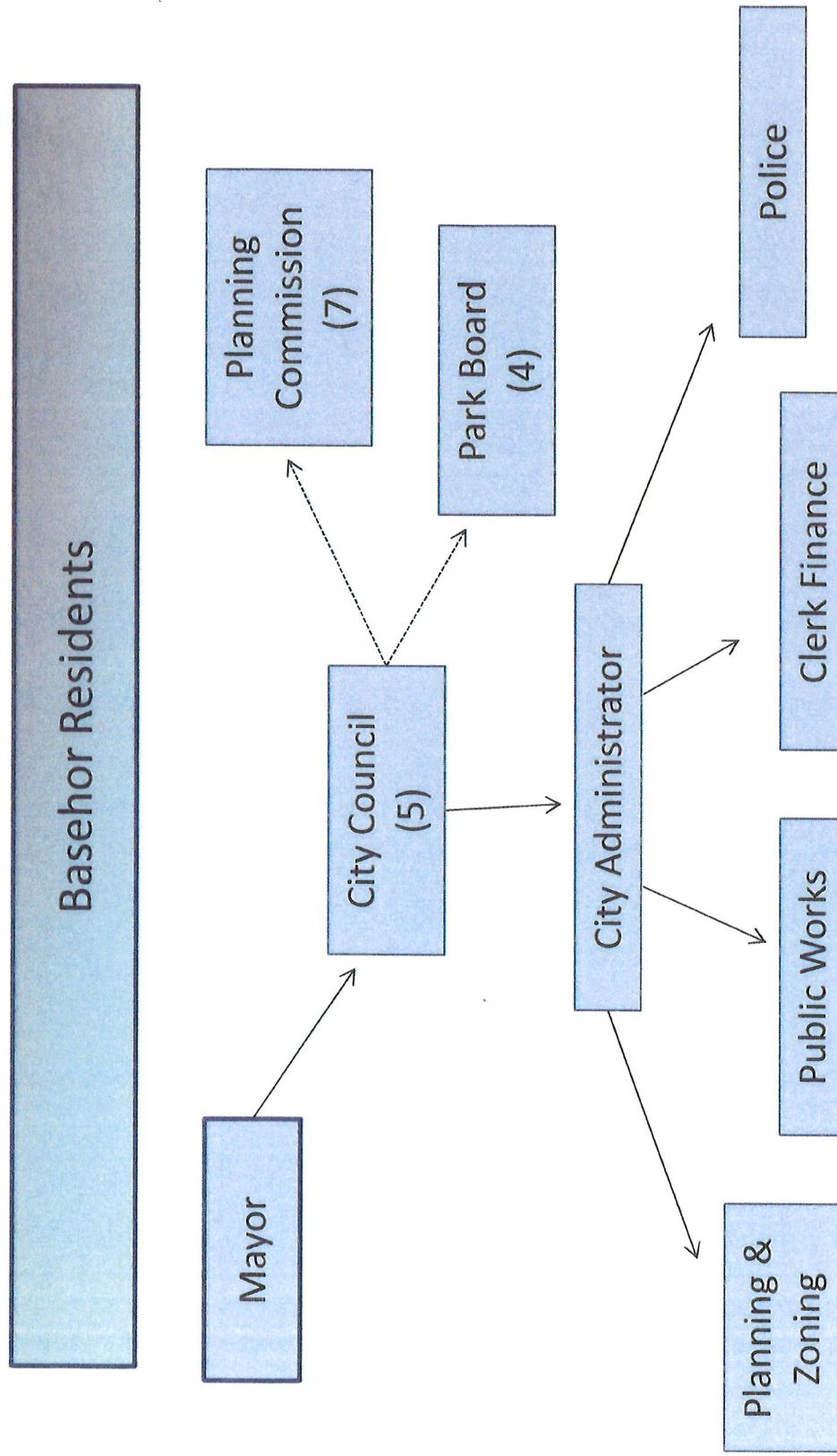
Interim City Administrator	Katherine Renn	krenn@cityofbasehor.org
City Clerk	Katherine Renn	krenn@cityofbasehor.org
City Superintendent	Gene Myracle	citsuper@cityofbasehor.org
City Treasurer	Kristine Olson	kolson@cityofbasehor.org
Planning Director	Mark Lee	mlee@cityofbasehor.org
Chief of Police	Robert Pierce	rpierce@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 2019 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 2019 Budget

The Governing Body and City staff conduct a retreat in the spring of 2018. The following assumptions and priorities were identified and incorporated into the 2019 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 2018. New and expanded businesses will continue to contribute to sales tax growth in 2019 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 2019 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 2019 Budget. Special acknowledgment to the department heads, Ben Hart, Kristine Olson and Shauna Hernandez for their involvement and commitment to this process.

Respectfully Submitted,

A handwritten signature in blue ink that reads "Katherine M. Renn".

Katherine M. Renn, City Clerk/Interim City Administrator

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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 the 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 comply 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

	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed
General	\$ 887,055	\$ 1,080,632	\$ 1,529,184	\$ 2,012,899	\$ 1,710,566
Special Parks and Rec	152,778	111,119	135,187	95,404	12,424
Consolidated Highway	2,005,644	2,222,622	2,626,260	2,730,484	492,054
Capital Improvement	1,269,695	2,127,863	1,507,207	1,035,551	730,015
Municipal Equipment Reserve	301,105	250,727	247,534	156,515	56,415
Bond and Interest	435,439	266,185	127,423	114,334	301,005
Sewer	1,331,749	1,765,616	1,950,436	1,968,654	1,705,111
Solid Waste	71,158	73,814	45,564	70,533	59,921
Cedar Lake Maintenance	14,410	17,892	36,170	55,171	55,226
Sewer District #3 Maintenance	30,418	35,726	41,605	60,994	61,144
Employee Benefit	129,527	131,088	140,502	202,352	171,294
Total Beginning Fund Balance	\$ 6,628,977	\$ 8,083,283	\$ 8,387,071	\$ 8,502,891	\$ 5,355,174

OPERATING FUNDS REVENUE

	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed
General	\$ 2,162,721	\$ 2,360,368	\$ 2,514,955	\$ 2,890,373	\$ 3,122,257
Special Parks and Recreation	28,546	48,956	22,162	32,410	32,410
Consolidated Highway	722,048	831,548	895,516	821,570	845,688
Capital Improvement	1,176,800	276,227	151,549	613,735	665,794
Municipal Equipment Reserve	91,587	91,869	91,968	91,900	101,900
Bond and Interest	618,790	725,917	868,544	1,043,622	926,638
Sewer	1,999,852	6,113,367	1,770,576	1,796,838	1,868,367
Solid Waste	319,865	348,177	385,446	388,500	407,500
Cedar Lake Maintenance	40,056	40,124	40,272	40,055	40,055
Sewer District #3	33,088	33,143	33,287	33,150	33,150
Employee Benefit	564,942	556,679	630,677	752,442	841,322
Total Annual Revenue	\$ 7,758,295	\$ 11,426,375	\$ 7,404,953	\$ 8,504,595	\$ 8,885,081

OPERATING FUNDS EXPENSES

	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed
General	\$ 1,969,144	\$ 1,911,816	\$ 2,031,240	\$ 3,192,706	\$ 3,318,791
Special Parks and Rec	70,205	24,888	61,945	115,390	20,000
Consolidated Highway	505,070	427,910	791,292	3,060,000	665,000
Capital Improvement	318,632	896,883	623,205	919,271	1,360,000
Municipal Equipment Reserve	141,965	95,062	182,987	192,000	154,000
Bond and Interest	788,044	864,679	881,633	856,952	862,002
Sewer	1,565,984	5,928,546	1,752,358	2,060,380	2,387,618
Solid Waste	317,209	376,427	360,477	399,112	419,800
Cedar Lake Maintenance	36,574	21,846	21,271	40,000	40,000
Sewer District #3 Maintenance	27,780	27,264	13,897	33,000	33,000
Employee Benefit	563,381	547,265	568,828	783,500	830,600
Total Annual Expenditures	\$ 6,303,988	\$ 11,122,586	\$ 7,289,132	\$ 11,652,311	\$ 10,090,811

OPERATING FUNDS ENDING FUND BALANCE

	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed
General	\$ 1,080,632	\$ 1,529,184	\$ 2,012,899	\$ 1,710,566	\$ 1,514,032
Special Parks and Rec	111,119	135,187	95,404	12,424	24,834
Consolidated Highway	2,222,622	2,626,260	2,730,484	492,054	672,742
Capital Improvement	2,127,863	1,507,207	1,035,551	730,015	35,809
Municipal Equipment Reserve	250,727	247,534	156,515	56,415	4,315
Bond and Interest	266,185	127,423	114,334	301,005	365,641
Sewer	1,765,617	1,950,437	1,968,655	1,705,112	1,185,860
Solid Waste	73,814	45,564	70,533	59,921	47,621
Cedar Lake Maintenance	17,892	36,170	55,171	55,226	55,281
Sewer District #3 Maintenance	35,726	41,605	60,994	61,144	61,294
Employee Benefit	131,088	140,502	202,352	171,294	182,016
Total Ending Fund Balance	\$ 8,083,284	\$ 8,387,072	\$ 8,502,892	\$ 5,355,175	\$ 4,149,444

** 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

Annual Valuation	2015 Actual	2016 Actual	2017 Adopted	2018 Adopted	2019 Proposed
Bond and Interest Levy	0.375	1.375	3.660	3.660	3.660
General Fund Levy	21.168	21.168	21.168	21.157	21.157
Employee Benefit Levy	7.617	7.617	9.612	9.612	9.612
Total Annual Mill Levy	29.160	30.160	34.440	34.429	34.429
Total Funds Generated from Ad Valorem	\$ 1,470,152	\$ 1,632,110	\$ 1,997,787	\$ 2,163,710	\$ 2,395,808

ALL FUNDS SALARIES

		2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed
Street	Full Time	\$ 122,507	\$ 175,581	\$ 159,095	\$ 252,782	\$ 294,154
	Part Time	356	589	-	-	-
	Overtime	5,102	2,114	3,114	7,300	7,500
Police	Full Time	660,601	663,185	700,938	973,440	977,184
	Part Time	20,089	15,047	9,567	26,255	27,585
	Overtime	39,500	37,300	36,906	50,000	55,000
Planning	Full Time	126,278	103,309	121,080	122,333	127,512
	Part Time	-	-	-	1	-
	Overtime	450	323	396	1,000	1,000
Park & Rec	Full Time	-	-	-	1	-
	Part Time	15,770	30,950	11,917	15,000	17,500
	Overtime	615	691	97	-	-
Clerk/Finance	Full Time	75,292	84,834	89,220	88,057	92,517
	Part time	-	-	-	-	-
	Overtime	701	859	583	1,000	1,000
Admin	Full Time	21,278	25,960	27,009	185,539	185,539
	Overtime	-	-	-	-	-
	Part Time	-	-	-	-	-
Governing Body Elected Officials		54,600	54,600	54,600	54,600	54,600
TOTAL GENERAL FUND		1,143,139	1,195,342	1,214,520	1,777,308	1,841,091
Sewer Fund	Personal Services	211,959	168,335	224,228	225,829	225,829
	Personal Services Overtime	4,030	6,467	5,331	5,520	6,500
TOTAL SEWER FUND		215,989	174,802	229,559	231,349	232,329
Solid Waste	Personal Services	51,483	50,006	-	56,996	60,000
	Overtime	832	657	439	-	-
	Total Benefits all Funds	563,381	547,265	568,828	783,500	830,600
TOTAL WAGES AND BENEFITS		\$ 1,922,509	\$ 1,917,409	\$ 2,012,907	\$ 2,792,157	\$ 2,904,020

GENERAL FUND

	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed
Beginning of the year balance	\$ 887,055	\$ 1,080,632	\$ 1,529,184	\$ 2,012,899	\$ 1,710,566
401 Building Permits	141,972	203,389	130,247	150,000	150,000
403 Pet Licenses	1,430	1,125	1,115	1,400	1,400
404 Business Licenses	9,400	4,400	11,800	9,400	9,400
405 Misc Fees/Permits/Licenses	15,183	20,471	20,068	16,000	16,000
406 SUP - Signs	0	150	375	0	0
407 Plan/Plat Application Fees	2,565	5,405	8,360	2,500	2,500
421 Court Fines	144,808	143,792	129,262	145,000	145,000
432 Westar Energy Franchise Tax	120,698	136,027	140,353	135,000	135,000
433 Atmos Energy Franchise Tax	43,515	37,053	41,969	40,000	40,000
434 Sw Bell Franchise Tax	28,738	29,339	22,975	29,000	29,000
435 Wow Of Ks Inc (Former Knology	28,616	27,854	32,108	28,000	28,000
436 Suburban Water Franchise Tax	21,973	27,324	27,791	25,000	25,000
450 Sales Tax	322,623	338,187	454,816	482,105	520,673
451 Local Alcohol Liquor Fund	11,015	16,307	6,091	15,000	15,000
460 Ad Valorem Property Tax	1,047,239	1,126,604	1,213,362	1,263,272	1,398,638
464 Back Taxes	12,708	14,055	14,566	12,500	12,500
466 Prior Yr Current (Escape) Tax	(5,637)	(2,871)	85	0	0
480 Field Of Dreams Revenue	37,000	39,000	41,000	39,000	39,000
490 Comm Vehicle Prop Tax	6,083	5,017	4,702	5,000	4,411
491 Motor Vehicle Distribution	164,014	172,421	192,827	175,000	184,500
493 Recreational Vehicle Tax	1,763	2,159	2,179	2,200	2,040
496 16M & 20M Truck Tax	503	528	1,014	500	850
510 Court Reimburseables	0	(800)	0	0	0
511 Other Revenues	3,560	7,266	4,075	5,000	5,000
551 Interest Income	2,952	6,166	13,814	5,000	5,000
672 Trans From Sewer Fund	0	0	0	247,500	293,345
675 Trans From Solid Waste Fund	0	0	0	56,996	60,000
TOTAL REVENUES	\$ 2,162,721	\$ 2,360,368	\$ 2,514,955	\$ 2,890,373	\$ 3,122,257
TOTAL FUNDS AVAILABLE	\$ 3,049,776	\$ 3,441,000	\$ 4,044,139	\$ 4,903,272	\$ 4,832,823
TOTAL EXPENDITURES	\$ 1,969,144	\$ 1,911,816	\$ 2,031,240	\$ 3,192,706	\$ 3,318,791
UNRESERVED CASH BALANCE	\$ 1,080,632	\$ 1,529,184	\$ 2,012,899	\$ 1,710,566	\$ 1,514,032
MILL LEVY INFORMATION					
FUND REQUIREMENTS				\$ 1,263,272	\$ 1,398,638
ADD FOR DELINQUENT TAXES				5%	5%
TOTAL AD VALOREM				\$ 1,326,437	\$ 1,468,571
RATE OF LEVY IN MILLS				21.157	21.157

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

	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed
Governing Body	\$ 73,107	\$ 70,610	\$ 71,485	\$ 535,700	\$ 580,700
Administrator	150,759	51,230	94,223	235,539	235,539
Facilities	111,216	121,815	132,441	170,650	170,650
City Clerk/Finance	232,690	283,742	288,797	327,557	338,617
Human Resources	15,167	20,640	26,388	44,100	46,600
Park & Recreation	46,706	59,377	48,267	67,700	71,200
Planning & Zoning	141,569	122,074	132,773	152,983	155,112
Police	818,558	812,381	854,150	1,211,445	1,226,519
Street	151,471	188,038	194,818	298,832	345,654
Miscellaneous	227,901	181,909	187,896	148,200	148,200
TOTALS	\$ 1,969,144	\$ 1,911,816	\$ 2,031,240	\$ 3,192,706	\$ 3,318,791

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

	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed
708 Elected Officials-Payroll	\$ 54,600	\$ 54,600	\$ 54,600	\$ 54,600	\$ 54,600
774 Training/Travel/Mileage	202	590	1,096	1,000	1,000
781 Promo/Pub Relations Activitie	232	-	300	1,000	1,000
783 Organization Membership Dues	2,594	50	50	1,000	1,000
795 Community Enhancement Fund	15,000	15,000	15,000	15,000	20,000
799 Misc Contractual Services	80	-	80	1,000	1,000
801 Office Supplies	59	21	100	100	100
803 Miscellaneous Commodities	172	209	143	1,000	1,000
804 Gas/Oil/Misc	-	-	-	-	-
807 Printed Materials-	168	140	116	1,000	1,000
850 Capital Outlay	-	-	-	460,000	500,000
TOTALS	\$ 73,107	\$ 70,610	\$ 71,485	\$ 535,700	\$ 580,700

The Governing Body Department consists of the Mayor and a five member City Council. Outside agency funding-Care Council has been renamed Community Enhancement fund. The Budget Stabilization & Development line item accounts for funds intended for the use of budget stabilization and potential development opportunities. For 2019, the money will be transferred to the Capital Projects fund.

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

	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed
701 Personal Services	\$ 21,278	\$ 25,960	\$ 27,009	\$ 185,539	\$ 185,539
774 Training/Travel/Mileage	-	20	-	-	-
782 Mileage Reimb/Car Allowance	20	-	-	-	-
783 Organization Membership Dues	-	-	-	-	-
799 Misc Contractual Services	25,267	422	-	50,000	50,000
801 Office Supplies	-	-	-	-	-
803 Miscellaneous Commodities	40	-	-	-	-
807 Printed Materials-	-	-	-	-	-
847 Contingency Fund	104,154	24,828	67,215	-	-
850 Capital Outlay	-	-	-	-	-
TOTALS	\$ 150,759	\$ 51,230	\$ 94,223	\$ 235,539	\$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. Miscellaneous Contractual Services was increased by the contracts set up with these vendors: CBIZ, NYHART.

GENERAL FUND

CLERK/FIN
ACCOUNT: 01-001

	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed
701 Personal Services	\$ 75,292	\$ 84,834	\$ 89,220	\$ 88,057	\$ 92,517
702 Personal Services Part Time	-	-	-	-	-
704 Personal Services Overtime	701	859	583	1,000	1,000
751 Legal Professional Fees	42,388	55,405	59,561	60,000	60,000
758 Paging/Wireless	484	-	-	-	-
760 Notices & Printed Materials	1,591	1,928	1,305	3,500	3,500
774 Training/Travel/Mileage	3,251	6,107	5,394	9,000	9,600
779 Insurance Expenses	62,124	62,620	65,968	70,000	70,000
781 Promo/Pub Relations Activitie	1,000	1,000	1,000	-	-
782 Mileage Reimb/Car Allowance	-	11,965	-	-	-
783 Organization Membership Dues	10,474	46,872	12,985	13,500	13,500
785 Accounting & Audit	18,795	13,349	34,162	55,000	45,000
799 Misc Contractural Services	4,685	1,493	13,179	15,000	15,000
801 Office Supplies	1,784	58	1,907	2,500	2,500
803 Miscellaneous Commodities	675	(3,819)	24	500	500
807 Printed Materials-	949	100	199	1,000	1,000
808 Postage & Postal Permit	497	971	984	500	500
850 Capital Outlay	8,000	-	2,329	8,000	24,000
TOTALS	\$ 232,690	\$ 283,742	\$ 288,797	\$ 327,557	\$ 338,617

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 LKM, MARC and the LCDC. **Accounting and Auditing** expenses were increased to reflect the contract with AGH and the cost of continuing a Generally Accepted Accounting Principles (GAAP) compliant audit for the 2018 fiscal year. The city-wide legal expenses are consolidated and included in the Clerk/Finance budget. **Capital Outlay** is increased for the purchase the Accounts Receivable module of the BSA software to help with the efficiency of non utility invoices.

GENERAL FUND

HUMAN RESOURCES

ACCOUNTS: 01-012

	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed
741 Employee Assistance Program	\$ -	\$ -	\$ 608	\$ -	\$ -
742 Propayroll	4,291	4,322	4,870	6,000	6,000
745 Hr Support Plus	6,030	6,000	6,000	6,500	6,500
813 Clothing Allowance	4,796	10,268	12,971	24,000	24,000
816 Vaccination Allowance	50	50	50	100	100
819 Tuition Reimbursement	-	-	1,890	7,500	10,000
TOTALS	\$ 15,167	\$ 20,640	\$ 26,388	\$ 44,100	\$ 46,600

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

GENERAL FUND

STREET DEPARTMENT

ACCOUNTS: 01-002

	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed
701 Personal Services	\$ 122,507	\$ 175,581	\$ 159,095	\$ 252,782	\$ 294,154
702 Personal Services Part Time	356	589	-	-	-
704 Personal Services Overtime	5,102	2,114	3,114	7,300	7,500
758 Paging/Wireless	1,253	392	402	1,000	1,000
760 Notices & Printed Materials	137	-	-	-	-
761 Vehicle/Equipment Maint & Rep	9,795	12,932	14,002	15,000	17,500
774 Training/Travel/Mileage	173	-	-	250	1,000
799 Misc Contractual Services	783	824	630	-	-
801 Office Supplies	460	841	430	1,000	1,500
803 Miscellaneous Commodities	2,703	3,180	1,230	3,000	3,000
804 Gas/Oil/Misc	7,029	(12,687)	5,984	7,000	7,500
810 Safety Equipment	1,173	1,464	2,237	1,500	2,500
811 Maintenance Materials/Supplie	-	-	-	-	-
850 Capital Outlay	-	2,809	7,694	10,000	10,000
TOTALS	\$ 151,471	\$ 188,038	\$ 194,818	\$ 298,832	\$ 345,654

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

	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed
701 Personal Services	\$ 660,601	\$ 663,185	\$ 700,938	\$ 973,440	\$ 977,184
702 Personal Services Part Time	20,089	15,047	9,567	26,255	27,585
704 Personal Services Overtime	39,500	37,300	36,906	50,000	55,000
758 Paging/Wireless	3,353	2,151	1,757	3,000	3,000
759 Animal Control Expenses	547	708	1,155	1,500	1,500
760 Notices & Printed Materials	772	678	251	1,000	1,000
761 Vehicle/Equipment Maint & Rep	5,581	10,342	7,516	15,000	15,000
764 Leavenworth County Jail	2,538	6,125	4,538	7,000	7,000
766 Municipal Court Judge	5,400	2,750	-	-	-
767 Court Fees	22,563	24,789	27,854	40,000	40,000
774 Training/Travel/Mileage	7,880	4,620	5,536	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	330	330	430	750	750
799 Misc Contractual Services	15,099	17,023	25,259	25,000	30,000
801 Office Supplies	2,435	2,360	2,438	2,500	2,500
803 Miscellaneous Commodities	3,618	4,317	6,832	8,000	8,000
804 Gas/Oil/Misc	22,498	15,867	19,595	35,000	35,000
807 Printed Materials-	785	853	637	1,000	1,000
808 Postage & Postal Permit	73	312	125	1,000	1,000
810 Safety Equipment	4,238	(649)	-	-	-
850 Capital Outlay	658	3,872	2,818	8,000	8,000
TOTALS	\$ 818,558	\$ 812,381	\$ 854,150	\$ 1,211,445	\$ 1,226,519

The Basehor Police Department coordinates public safety efforts throughout the City. Through investigations, patrols, and other efforts, the Police Department endeavors to deter and prevent criminal activity within the city.

Vehicle/equipment maintenance and repair is required to maintain the fleet of response vehicles. The **Miscellaneous Contractual Services** line item includes image management expenses, TLO Online Investigative Services, Justice Systems program maintenance, Leavenworth County Probation services, insurance claims, fire extinguisher maintenance, new employee psychological exams, citation books, statute pocket guides, UPC/STO books, indigent defense and departmental functional requirements. **Training**- all officers are required by Kansas Statute to obtain 40 hours of annual training. The **Miscellaneous Commodities** line item includes Watchguard video equipment and supplies, promotional items purchased for community policing, video and office supplies, radar system calibrations along with other departmental necessities.

GENERAL FUND

CITY FACILITIES

ACCOUNTS: 01-005

	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed
752 Utility Gas	\$ 6,254	\$ 4,817	\$ 5,723	\$ 7,500	\$ 7,500
753 Utility Electric	5,445	6,351	6,447	8,000	8,000
754 Utility Sewer & Solid Waste	-	1,582	-	-	-
755 Utility Water	1,398	3,326	1,534	1,800	1,800
757 Telephone/Fax/Internet Servic	3,776	193	5,199	4,500	4,500
761 Vehicle/Equipment Maint & Rep	230	164	381	500	500
777 Facility Repairs & Maintenanc	163	163	3,680	15,000	15,000
787 Street Lighting	46,873	54,139	47,216	60,000	60,000
797 Technology Support	36,740	40,894	51,370	60,000	60,000
799 Misc Contractual Services	8,261	7,332	8,470	10,000	10,000
803 Miscellaneous Commodities	1,922	1,766	1,938	2,000	2,000
810 Safety Equipment	154	88	484	250	250
850 Capital Outlay	-	1,000	-	1,100	1,100
TOTALS	\$ 111,216	\$ 121,815	\$ 132,441	\$ 170,650	\$ 170,650

The **Technology Agreement** line item covers the agreement for services relating to information technology support and network security for all City Departments. **Miscellaneous Contractual** includes items such cleaning, general repairs and fire extinguisher inspections. The **Miscellaneous Commodities** line item includes general supplies and maintenance materials. **Street Lighting** was moved from the Street Department to City Facilities as it is a City-wide utility expense.

GENERAL FUND		PARKS & RECREATION DEPTARTMENT				
		ACCOUNTS: 01-008				
		2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed
PERSONNEL						
702	Personal Services Part Time	\$ 15,770	\$ 30,950	\$ 11,917	\$ 15,000	\$ 17,500
704	Personal Services Overtime	615	691	97	-	-
735	Field Of Dreams Rebates	8,378	8,995	9,400	10,000	10,000
738	Field Of Dreams Expenses	18,163	14,880	20,624	35,000	35,000
753	Utility Electric	2,336	1,907	2,159	3,000	3,000
755	Utility Water	345	492	638	700	700
761	Vehicle/Equipment Maint & Rep	-	-	-	-	-
792	Park Maintenance & Repair	655	854	1,743	2,000	3,000
799	Misc Contractural Services	387	387	952	1,000	1,000
803	Miscellaneous Commodities	57	36	126	-	-
811	Maintenance Materials/Supplie	-	185	611	1,000	1,000
TOTALS		\$ 46,706	\$ 59,377	\$ 48,267	\$ 67,700	\$ 71,200

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

	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed
701 Personal Services	\$ 126,278	\$ 103,309	\$ 121,080	\$ 122,333	\$ 127,512
704 Personal Services Overtime	450	323	396	1,000	1,000
751 Legal Professional Fees	-	-	-	-	-
758 Paging/Wireless	1,454	1,359	752	1,500	1,500
760 Notices & Printed Materials	1,135	3,906	4,238	4,500	4,500
761 Vehicle/Equipment Maint & Rep	954	81	18	750	750
765 Professional Svcs/Studies	3,111	4,065	313	7,500	5,000
774 Training/Travel/Mileage	425	1,025	144	1,500	1,250
783 Organization Membership Dues	350	1,328	485	700	700
784 Plan Comm Training/Mileage	-	-	30	2,000	1,500
799 Misc Contractual Services	3,041	5,049	3,282	6,000	6,000
801 Office Supplies	870	303	211	500	500
803 Miscellaneous Commodities	63	159	503	1,000	1,000
804 Gas/Oil/Misc	1,454	816	893	1,500	1,500
808 Postage & Postal Permit	234	112	353	200	400
850 Capital Outlay	1,750	240	75	2,000	2,000
TOTALS	\$ 141,569	\$ 122,074	\$ 132,773	\$ 152,983	\$ 155,112

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. **Engineering Services and Consulting/Special Studies** are included in **Professional Services**. **Professional Services** include miscellaneous traffic studies, geotechnical studies, and licensed survey work. **Miscellaneous Contractual** includes maintenance on AutoCAD, GIS, Laredo and aerial mapping. **Miscellaneous Commodities** include field equipment replacement, survey equipment, safety equipment, and 36" printing paper. **Capital Outlay** will provide for the replacement of forty permit job boxes. Salary includes salary for a full-time Permit Technician.

GENERAL FUND	MISCELLANEOUS				
	ACCOUNTS: 01-011				
	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed
905 Transfer To Employee Benefit	\$ 14,739	\$ -	\$ -	\$ -	\$ -
970 Transfer to Capital Improvement Fund		50,000			
971 Trans To Equipment Res Fund	91,200	91,200	91,200	91,200	91,200
972 Trans To Sewer Fund	75,000	-	-	-	-
799 Misc Contractual	-	-	56,216	-	-
856 Developer Reimbursements	955	398	-	-	-
985 Neighborhood Revitalization	46,007	40,311	40,480	57,000	57,000
TOTALS	\$ 227,901	\$ 181,909	\$ 187,896	\$ 148,200	\$ 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 **Transfer to Equipment Reserve** is for this purpose. The **Neighborhood Revitalization Program** (NRP) Rebate covers the rebate of ad valorem taxes on constructed and eligible property improvements within the defined NRP neighborhoods.

BOND & INTEREST FUND

08-000

		2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed
Beginning of year balance		\$ 435,439	\$ 266,185	\$ 127,423	\$ 114,334	\$ 301,005
460	Ad Valorem Property Tax	18,689	73,622	209,902	218,536	241,954
464	Back Taxes	1,108	704	1,022	1,000	1,000
466	Prior Yr Current (Escape) Tax	(66)	(533)	6	-	-
470	Falcon Lake Bd Spec Assessmen	305,957	305,395	304,352	301,111	301,111
471	Pinehurst Bd Spec Assessment	204,381	202,707	215,715	211,682	241,954
481	Special Assessment/Btc	52,067	106,573	80,789	75,191	75,191
490	Comm Vehicle Prop Tax	134	89	333	220	763
491	Motor Vehicle Distribution	3,316	3,055	12,185	3,500	31,914
493	Recreational Vehicle Tax	33	38	139	104	352
496	16M & 20M Truck Tax	36	9	8	28	150
523	Tdd-Sales Tax Revenue	31,718	32,004	34,682	30,000	30,000
549	Transfers In	-	-	-	200,000	-
551	Interest Income	1,417	2,254	9,412	2,250	2,250
	TOTAL REVENUE	618,790	725,917	868,544	1,043,622	926,638
	TOTAL AVAILABLE FUNDS	1,054,229	992,102	995,967	1,157,957	1,227,643
EXPENDITURES						
08-000-880	KDHE Payments					
883	KDOT TRF125 Refi. Payment	87,195	90,395	88,445	91,495	91,495
876	2012 GO Bonds (BTC & 155th)	221,280	216,930	222,580	217,930	217,930
	2012 GO Bond subtotal	308,475	307,325	311,025	309,425	309,425
860/862	2004, 2005 GO bond	18,135	12,100	16,920	11,240	16,290
868	Prepaid Special Assessment	3,819	-	-	-	-
874	2013 GO Bonds	456,800	458,900	465,800	447,400	447,400
888	2015 GO Bond		86,354	87,888	88,887	88,887
	Future Debt Service	-	-	-	-	-
985	Neighborhood Revitalization	815	-	-	-	-
877						
	TOTAL EXPENDITURES	788,044	864,679	881,633	856,952	862,002
	UNRESERVED CASH BALANCE	\$ 266,185	\$ 127,423	\$ 114,334	\$ 301,005	\$ 365,641
MILL LEVY INFORMATION						
	FUND REQUIREMENTS				\$ 218,536	\$ 241,954
	ADD FOR DELINQUENT TAXES				5%	5%
	TOTAL AD VALOREM				\$ 229,464	\$ 254,688
	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. The **Future Debt Service** line item will be utilized for future financing capacity and protection against default if revenues are not collected as anticipated.

EMPLOYEE BENEFIT
20-000

		2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed
Beginning of year balance		\$ 129,527	\$ 131,088	\$ 140,502	\$ 202,352	\$ 171,294
460	Ad Valorem Property Tax	379,611	407,977	551,252	573,927	635,426
464	Back Taxes	5,386	5,459	5,452	6,000	6,000
466	Prior Yr Current (Escape) Tax	14	(1,547)	31	-	-
490	Comm Vehicle Prop Tax	2,197	1,805	1,889	1,200	2,004
491	Motor Vehicle Distribution	59,135	62,043	69,391	62,000	83,822
493	Recreational Vehicle Tax	635	777	784	775	926
496	16M & 20M Truck Tax	189	190	168	200	387
551	Interest Income	351	661	1,710	650	650
672	Trans From Sewer Fund	82,522	62,000	-	86,875	90,357
673	Trans From General Fund	14,739	-	-	-	-
675	Trans From Solid Waste Fund	20,163	17,314	-	20,815	21,750
	TOTAL REVENUE	564,942	556,679	630,677	752,442	841,322
	TOTAL AVAILABLE FUNDS	694,469	687,767	771,180	954,794	1,012,616
EXPENDITURES						
737	Work Comp	34,735	26,075	23,867	54,000	55,800
740	Employee Life Insurance	1,197	1,276	1,304	1,500	2,300
743	Short Term Disability	4,082	4,133	4,348	6,000	7,300
744	Long Term Disability	2,988	2,899	2,921	5,000	6,000
746	Social Security	82,868	83,780	88,945	115,500	120,000
747	Medicare	19,380	19,594	20,074	27,000	29,300
748	Kansas Unemployment Tax	1,283	1,304	1,378	24,500	26,000
749	Vision Plan	4,839	4,867	5,028	6,000	6,900
772	Employee Medical Insurance	172,405	172,079	173,979	230,000	244,700
773	Employee Deferred Compensatio	67,440	68,244	65,558	87,000	92,000
778	Employee Dental Insurance	13,993	14,008	14,611	15,000	16,000
786	Kansas Policemen & Firemen	141,616	135,384	132,230	147,000	156,300
985	Neighborhood Revitalization	16,555	13,622	-	15,000	18,000
799	Misc. Contractual	-	-	18,906	-	-
985	Neighborhood Revitalization			15,678	-	-
847	Budget Stabilization	-	-	-	50,000	50,000
	TOTAL EXPENDITURES	\$ 563,381	\$ 547,265	\$ 568,828	\$ 783,500	\$ 830,600
	UNRESERVED CASH BALANCE	\$ 131,088	\$ 140,502	\$ 202,352	\$ 171,294	\$ 182,016
MILL LEVY INFORMATION						
	FUND REQUIREMENTS				\$ 573,927	\$ 635,426
	ADD FOR DELINQUENT TAXES				5%	5%
	TOTAL AD VALOREM				\$ 602,624	\$ 667,198
	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;						
		2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed
Beginning of year balance		\$ 110,283	\$ 62,257	\$ 71,158	\$ 73,814	\$ 45,564	\$ 70,533	\$ 59,921
411	Deffenbaugh Bag Stickers	449	259	(189)	301	(423)	-	-
495	Delinquent Fee Collections	1,011	806	269	7,846	9,306	8,000	8,000
511	Other revenues			-	-	51	-	-
521	Utility Billing Charges	289,218	296,352	319,530	339,668	376,050	380,000	399,000
551	Interest Income	195	288	255	362	463	500	500
	TOTAL REVENUE	290,873	297,705	319,865	348,177	385,446	388,500	407,500
	TOTAL AVAILABLE FUNDS	401,156	359,962	391,023	421,991	431,010	459,033	467,421
EXPENDITURES								
701	Personal Services	-	35,171	51,483	50,006	51,986	-	-
704	Personal Services Overtime	-	625	832	657	439	-	-
774	Training/Travel/Mileage	-	-	-	-	-	500	500
775	Solid Waste Disposal	258,176	229,144	240,914	303,993	303,643	315,000	330,750
799	Misc Contractual Services	1,640	1,929	1,065	1,901	1,765	2,100	2,100
801	Office Supplies	-	-	37	-	-	100	100
803	Miscellaneous Commodities	439	65	214	510	517	600	600
807	Printed Materials-	-	794	-	-	-	-	500
808	Postage & Postal Permit	3,000	2,507	2,500	2,045	2,127	3,000	3,500
850	Capital Outlay	255	-	-	-	-	-	-
903	Trans To General Fund	10,874	-	-	-	-	56,996	60,000
905	Transfer To Employee Benefit	16,294	18,569	20,163	17,314	-	20,815	21,750
	TOTALS	290,678	288,804	317,209	376,427	360,477	399,112	419,800
	UNRESERVED CASH BALANCE	\$ 110,478	\$ 71,158	\$ 73,814	\$ 45,564	\$ 70,533	\$ 59,921	\$ 47,621
					78,616	35,675		

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

SEWER FUND

	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed
Beginning of year balance	\$ 1,331,749	\$ 1,765,616	\$ 1,950,436	\$ 1,968,654	\$ 1,705,111
408 Sewer Connection Fees	284,750	386,970	251,250	244,550	290,000
410 Sewer Cap Imp Connection Fe	8,500	11,300	7,500	7,300	5,000
468 Special Sewer Assessment	16,006	17,047	1,805	1,805	1,800
472 24-40 Taxing District	76,605	78,341	77,635	77,635	75,000
473 Other Financing Source-Debt I	300,000	91,034	-	-	-
Other Revenue	-	96,076	-	-	-
495 Delinquent Fee Collections	39,347	32,155	35,661	44,385	40,000
521 Utility Billing Charges	1,196,503	1,298,544	1,381,622	1,416,163	1,451,567
549 GO Bond proceeds	-	4,095,000	-	-	-
551 Interest Income	3,141	6,900	15,103	5,000	5,000
673 Trans From General Fund	75,000	-	-	-	-
TOTAL REVENUE	1,999,852	6,113,367	1,770,576	1,796,838	1,868,367
TOTAL AVAILABLE FUNDS	3,331,600	7,878,982	3,721,011	3,765,491	3,573,478
 TOTAL EXPENDITURES	 1,565,984	 5,928,546	 1,752,358	 2,060,380	 2,387,618
 UNRESERVED CASH BALANCE	 \$ 1,765,616	 \$ 1,950,436	 \$ 1,968,654	 \$ 1,705,111	 \$ 1,185,860

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

PERSONNEL		2015 Actual	2016 Actual	2017 Actual	2018 Amended	2019 Proposed
701	Personal Services	\$ 211,959	\$ 168,335	\$ 224,228	\$ 225,829	\$ 225,829
704	Personal Services Overtime	4,030	6,467	5,331	5,520	6,500
753	Utility Electric	123,130	127,911	123,960	123,548	140,000
757	Telephone/Fax/Internet Servic	3,077	1,565	1,993	1,869	3,000
758	Paging/Wireless	1,347	971	692	692	1,500
761	Vehicle/Equipment Maint & Rep	1,211	2,343	1,071	1,168	3,000
762	Sludge Waste Removal	17,850	30,952	32,118	27,004	35,000
774	Training/Travel/Mileage	255	453	145	158	2,500
777	Facility Repairs & Maintenanc	12,319	14,623	26,407	44,666	100,000
789	Collection Sys Maint & Repair	24,611	38,463	31,919	32,415	47,500
790	Sampling	3,221	3,676	3,000	2,455	5,400
799	Misc Contractual Services	4,019	5,201	6,891	6,930	7,500
801	Office Supplies	42	-	-	-	-
803	Miscellaneous Commodities	5,135	3,317	5,681	5,506	5,000
804	Gas/Oil/Misc	6,364	4,294	5,498	4,570	6,500
807	Printed Materials-	900	-	-	-	500
808	Postage & Postal Permit	8,460	6,780	6,937	5,713	8,500
810	Safety Equipment	1,288	1,764	1,457	-	2,500
811	Maintenance Materials/Supplie	11,838	10,582	16,269	16,848	25,000
903	Trans To General Fund	-	-	-	247,500	293,345
905	Transfer To Employee Benefit	82,522	62,000	-	86,875	90,357
971	Trans To Equipment Res Fund	-	-	-	-	10,000
	<i>Operating Expenses</i>	523,578	489,696	493,598	839,266	1,019,431
845	New Equipment	12,467	21,540	17,519	30,000	20,000
850	Capital Outlay	-	-	-	-	-
854	Sewer Line Rehab	56,641	135,983	93,668	100,000	50,000
854-201502	Sewer Line Rehab			62,755		
855	Bond issuance cost	-	74,484	-	-	-
865	Capital Improvement	-	-	30,000	32,727	240,000
875	Kdhe Loan Pymt:Do Not Split	988,503	1,071,957	1,054,818	1,058,388	1,058,188
	<i>Capital & Debt Expenses</i>	1,057,611	1,303,964	1,258,761	1,221,115	1,368,188
980	Other Financing Use-Underwrite Disc	(15,204)	4,134,887	-	-	-
	TOTALS	\$ 1,565,984	\$ 5,928,546	\$ 1,752,358	\$ 2,060,380	\$ 2,387,618

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. Capital Improvement includes costs to repair and update equipment for the treatment facility.

CONSOLIDATED HIGHWAY FUND
ACCOUNTS: 10-000

		2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed
Beginning of year balance		\$ 2,005,644	\$ 2,222,622	\$ 2,626,260	\$ 2,730,484	\$ 492,054
452	Local Sales/Use Tax	220,076	230,299	279,139	301,470	325,588
456	County Sales/Use Tax	212,585	228,136	302,344	190,000	190,000
458	Special City/County Hwy Tax	131,647	139,697	147,427	140,000	140,000
494	County Fuel Tax	14,373	14,255	13,967	14,000	14,000
551	Interest Income	4,814	9,047	18,477	4,500	4,500
647	Excise/Impact Fees	-	-	-	-	-
648	Other Road Excise Tax	32,447	41,307	53,137	48,000	48,000
649	Falcon Lakes Impact Fee	14,430	31,265	52,910	50,000	50,000
650	Prairie Gardens Rd Excise Tax	-	-	7,404	-	-
651	Prairie Lakes Road Excise Tax	18,345	24,282	3,642	19,000	19,000
652	Theno Estates Excise Tax	7,912	44,304	-	7,000	7,000
653	Cedar Falls Excise Tax	2,126	6,377	-	2,100	2,100
654	BTC Phase I Excise Tax	-	2,298	-	-	-
655	Pinehurst Rd Excise Tax	7,742	11,293	-	7,000	7,000
657	Hidden Ridge Excise Tax	8,379	13,406	6,703	8,000	8,000
658	Honey Creek Road Excise Tax	13,982	17,478	3,496	12,000	12,000
662	Metzger Meadows Excise Tax	-	-	-	-	-
664	Hollingsworth Estates	7,945	16,553	-	7,000	7,000
665	High Point Downs Excise Tax	23,269	1,551	6,870	10,000	10,000
666	Creek Ridge Excise Tax	1,976	-	-	1,500	1,500
667	Sidewalk Construction Pymt	-	-	-	-	-
	TOTAL REVENUE	722,048	831,548	895,516	821,570	845,688
	TOTAL AVAILABLE FUNDS	2,727,692	3,054,170	3,521,776	3,552,054	1,337,742
771	Street Repairs & Maintenance	7,817	75,541	66,997	125,000	125,000
799	Misc Contractual Services	12,275	6,233	8,519	10,000	10,000
803	Miscellaneous Commodities	-	-	-	-	-
811	Maintenance Materials/Supplie	47,468	38,412	60,823	70,000	75,000
846	Street Cip Projects - Storm Water/Sewer Rehab	117,907	-	-	900,000	-
848	Curbs and gutters	-	-	99,954	100,000	100,000
849	Street Improvements	319,603	307,724	355,000	355,000	355,000
849-201804	Street Improvements (Garden Parkway Ext.)	-	-	-	1,500,000	-
849-201602	Street Improvements	-	-	200,000	-	-
	TOTAL EXPENDITURES	505,070	427,910	791,292	3,060,000	665,000
	UNRESERVED CASH BALANCE	\$ 2,222,622	\$ 2,626,260	\$ 2,730,484	\$ 492,054	\$ 672,742

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 & Maintenance** line item will allow for the continuation of the Pavement Management Program. The **Maintenance Materials/Supplies** line item includes items such as salt, sand and street signs. The **Street Repairs and Maintenance** line item is used for any 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

	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2019 Proposed
Beginning of year balance	\$ 152,778	\$ 111,119	\$ 135,187	\$ 95,404	\$ 12,424
451 Local Alcohol Liquor Fund	11,015	16,307	6,091	15,000	15,000
459 Res 93-01 Park Fee	17,200	32,200	15,400	17,000	17,000
513 Donations	10	10		10	10
551 Interest Income	321	439	671	400	400
TOTAL REVENUE	28,546	48,956	22,162	32,410	32,410
TOTAL AVAILABLE FUNDS	181,324	160,075	157,349	127,814	44,834
EXPENDITURES					
738 Field Of Dreams Expenses	7,176	6,896	-	10,000	10,000
792 Park Maintenance & Repair	6,170	3,720	8,664	10,000	10,000
850 Capital Outlay	-	598	9,205	-	-
850-201503 City Park	56,859	13,674	44,077	95,390	-
TOTAL EXPENDITURES	70,205	24,888	61,945	115,390	20,000
UNRESERVED CASH BALANCE	\$ 111,119	\$ 135,187	\$ 95,404	\$ 12,424	\$ 24,834

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

		2015 Actual	2016 Actual	2017 Actual	2018 Amended	2019 Proposed
Beginning of year balance		\$ 1,269,695	\$ 2,127,863	\$ 1,507,207	\$ 1,035,551	\$ 730,015
452	Local Sales/Use Tax	110,038	115,149	139,569	150,735	162,794
473	Other Financing Source-Debt Issuance	995,000	-	-	-	-
482	Other Financing Source-Bond Premium	64,758	-	-	-	-
511	Other Revenues	3,150	59,566	3,150	-	-
514	State Grants	-	44,708	-	-	-
551	Interest Income	3,854	6,804	8,829	3,000	3,000
673	Transfers in	-	50,000	-	460,000	500,000
	TOTAL REVENUE	1,176,800	276,227	151,549	613,735	665,794
	TOTAL AVAILABLE FUNDS	2,446,495	2,404,090	1,658,756	1,649,286	1,395,809
EXPENDITURES						
799	Misc Contractual Services	98,542	9,908	15,378	50,000	50,000
846-201501	Sidewalk/Lv Rd (City Park-155Th)	69,620	863,887	-	-	-
850	Capital Outlay	65,077	3,224	-	-	-
850.201801	Capital Outlay (CIP Planning)	-	-	-	50,000	100,000
850.201601	Capital Outlay (City Hall/PD)	-	-	60,729	479,271	1,160,000
850.201503	Capital Outlay (city park \$185,000)	-	-	105,785	-	-
850.201802	Capital Outlay (City Park)	-	-	-	140,000	50,000
850.201504	Capital Outlay (Donahoo)	-	-	127,156	-	-
850.201602	Capital Outlay (Garden Parkway part 1)	-	-	314,157	-	-
855	Bond Issuance Cost	54,985	19,864	-	-	-
980	Other Financing Use-Underwrite Discount	15,204	-	-	-	-
67?	Transfer to Bond & Interest	15,204	-	-	200,000	-
	TOTALS	318,632	896,883	623,205	919,271	1,360,000
	UNRESERVED CASH BALANCE	\$ 2,127,863	\$ 1,507,207	\$ 1,035,551	\$ 730,015	\$ 35,809

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. 2019 costs include renovatiing the new police building purchased in 2018. Money from the General Fund will be transferred to help fund these costs.

**CEDAR LAKE MAINTENANCE
FUND**

ACCOUNTS: 07-000

	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed
Beginning of year balance	\$ 14,410	\$ 17,892	\$ 36,170	\$ 55,171	\$ 55,226
454 Maintenance Fees	40,000	40,000	40,000	40,000	40,000
551 Interest Income	56	124	272	55	55
TOTAL REVENUE	40,056	40,124	40,272	40,055	40,055
TOTAL AVAILABLE FUNDS	54,466	58,016	76,441	95,226	95,281
 EXPENDITURES					
07-000-799 Miscellaneous Contractual	36,574	21,846	21,271	40,000	40,000
TOTAL EXPENDITURES	36,574	21,846	21,271	40,000	40,000
 UNRESERVED CASH BALANCE	\$ 17,892	\$ 36,170	\$ 55,171	\$ 55,226	\$ 55,281

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

		2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed
Beginning of year balance		\$ 30,418	\$ 35,726	\$ 41,605	\$ 60,994	\$ 61,144
454	Maintenance Fees	33,000	33,000	33,000	33,000	33,000
551	Interest Income	88	143	287	150	150
	TOTAL REVENUE	33,088	33,143	33,287	33,150	33,150
	TOTAL AVAILABLE FUNDS	63,506	68,869	74,892	94,144	94,294
EXPENDITURES						
799	Miscellaneous Contractual	27,780	27,264	13,897	33,000	33,000
	TOTAL EXPENDITURES	27,780	27,264	13,897	33,000	33,000
	UNRESERVED CASH BALANCE	\$ 35,726	\$ 41,605	\$ 60,994	\$ 61,144	\$ 61,294

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

	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed
Beginning of year balance	\$ 301,105	\$ 250,727	\$ 247,534	\$ 156,515	\$ 56,415
551 Interest Income	387	669	768	700	700
672 Trans From Sewer Fund	-	-	-	-	10,000
673 Trans From General Fund	91,200	91,200	91,200	91,200	91,200
TOTAL REVENUE	91,587	91,869	91,968	91,900	101,900
TOTAL AVAILABLE FUNDS	392,692	342,596	339,502	248,415	158,315
EXPENDITURES					
850 Capital Outlay	8,771	10,668	36,872	15,000	15,000
870 Capital Outlay - Police	88,668	7,771	77,865	92,000	94,000
871 Capital Outlay - Pwd/Sewer	44,526	76,623	68,250	85,000	45,000
TOTAL EXPENDITURES	141,965	95,062	182,987	192,000	154,000
UNRESERVED CASH BALANCE	\$ 250,727	\$ 247,534	\$ 156,515	\$ 56,415	\$ 4,315

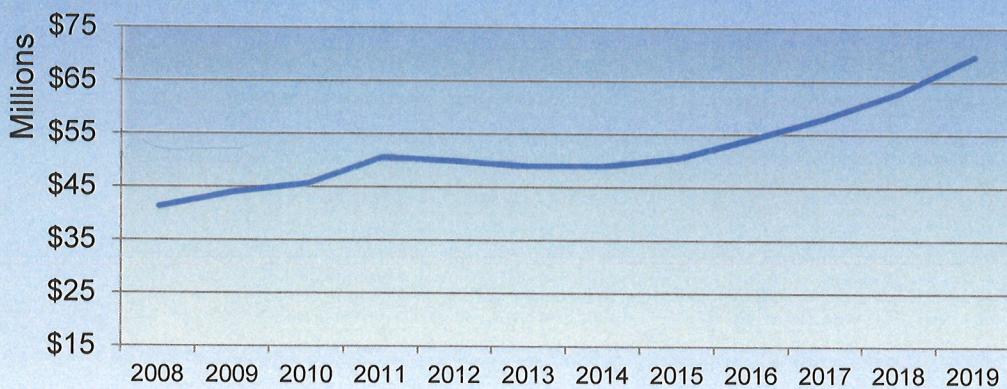
Kansas statutes provide that any Governing Body of any city may provide, by adoption of an Ordinance, for a Municipal Equipment Reserve Fund to finance the acquisition of equipment. Moneys may be budgeted and transferred to such fund from any source which may be lawfully utilized for such purposes, including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

CITY OF BASEHOR ASSESSED VALUATION

Budget

YEAR	Total	
2008	\$ 41,143,071	
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%
2018	\$ 62,845,555	8.34%
July1 estimate	\$ 69,586,909	14.98%

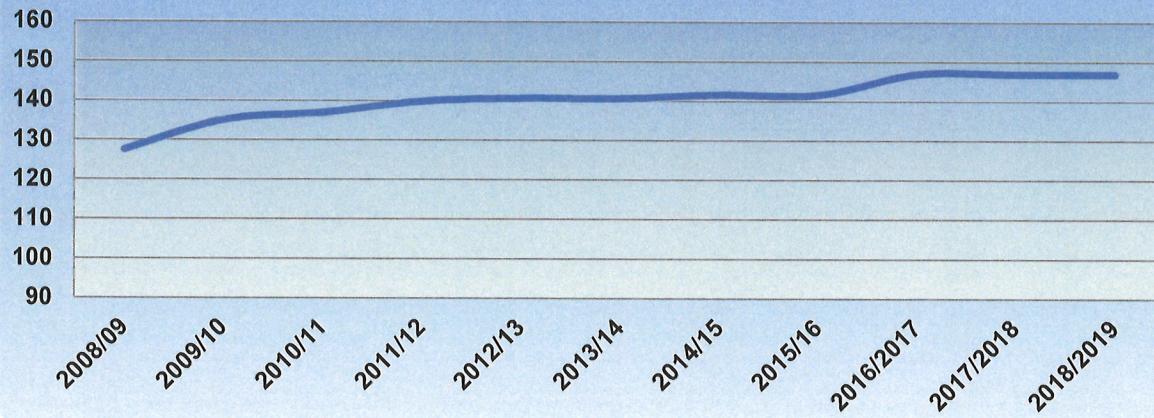
ASSESSED VALUATION



AGGREGATE TAX LEVY HISTORY

Year Tax/Budget	City	Leavenworth County	USD #458	State	Other	Total Levy
2008/09	28.621	31.56	54.644	1.5	11.109	127.434
2009/10	28.977	32.052	61.009	1.5	11.402	134.94
2010/11	29.778	33.085	61.012	1.5	11.49	136.865
2011/12	29.596	35.513	61.5	1.5	11.646	139.755
2012/13	29.407	36.514	66.148	1.5	6.985	140.554
2013/14	29.157	36.57	61.505	1.5	11.776	140.508
2014/15	30.16	36.570	61.505	1.5	11.776	141.511
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
2018/2019	34.429	37.608	60.761	1.5	12.497	146.795

AGGREGATE TAX LEVY HISTORY

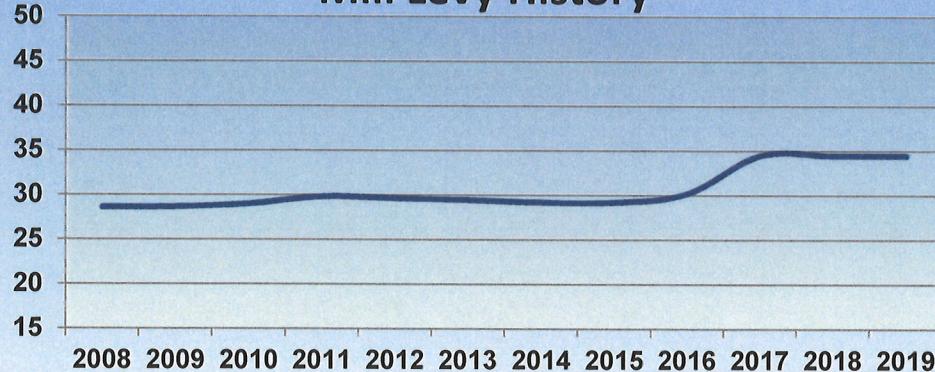


*Source: Leavenworth County Clerk

CITY OF BASEHOR
MILL LEVY HISTORY

Budget			Debt	Employee
Year	Total	General	Service	Benefit
2008	28.547	25.340	3.207	0.000
2009	28.621	27.953	0.668	0.000
2010	28.976	28.640	0.336	0.000
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
2019	34.429	21.157	3.660	9.612

Mill Levy History



Fleet Replacement Schedule

2.00%		1.53%				Load		2%		3%		2016		2017		2018		2019		2020	
Dept/Div	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	
PD #10	2008	Ford Ranger	Animal Control vehicle	2.00%	10 15 2023	\$19,462	\$0.00	\$4,438.85	\$0.00	\$4,438.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
PD #13	2011	Chevy Impala (Designated SRO vehicle)	Patrol vehicle	2.00%	7 10 2021	\$19,846	\$0.00	\$6,965.68	\$0.00	\$6,965.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
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	\$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	\$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	\$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	\$27,645	\$0.00	\$9,373.28	\$0.00	\$9,373.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,866.38	\$9,748.13	\$0.00		
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
PD #19	2014	Ford SUV Police Interceptor	Patrol vehicle	2.00%	5 5 2019	\$27,645	\$0.00	\$9,373.28	\$0.00	\$9,373.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,866.38	\$9,748.13	\$0.00		
PD #20	2015	Ford Taurus Police Interceptor-WRECKED	Patrol vehicle-TOTALLED OUT	2.00%	5 5 2020	\$23,886	\$0.00	\$9,560.74	\$0.00	\$9,560.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,560.74	\$47,803.70	\$9,943.09		
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,555.83	\$10,555.83	\$0.00		
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,946.99	\$9,946.99	\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,946.99	\$9,946.99	\$0.00		
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,946.99	\$9,946.99	\$0.00		
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,348.85	\$10,348.85	\$0.00		
PD #26	2018	Ford Explorer Police Interceptor AWD	Patrol vehicle	2.00%	5 5 2023	\$27,645	\$0.00	\$10,145.93	\$0.00	\$10,145.93	\$45,046.50	\$10,145.93	\$0.00	\$0.00	\$0.00	\$0.00	\$10,145.93	\$10,145.93	\$0.00		
PD #27	2018	Ford Explorer Police Interceptor AWD	Patrol vehicle	2.00%	5 5 2023	\$27,645	\$0.00	\$10,145.93	\$0.00	\$10,145.93	\$45,046.50	\$10,145.93	\$0.00	\$0.00	\$0.00	\$0.00	\$10,145.93	\$10,145.93	\$0.00		
Estimated Cost Transfer Amount												\$0.00	\$90,093.00	\$45,046.50	\$93,732.75	\$143,411.11					
												\$129,675.80	\$129,675.80	\$89,003.85	\$80,001.61	\$89,714.33					
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	\$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	\$0.00	\$6,863.93	\$0.00	\$0.00	\$6,863.93	\$0.00	\$0.00	\$6,863.93		
Estimated Cost Transfer Amount												\$0.00	\$6,863.93	\$0.00	\$6,863.93	\$0.00	\$6,863.93	\$0.00	\$6,863.93	\$0.00	
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	\$0.00	\$0.00	\$6,183.92	\$0.00	\$6,183.92	\$0.00		
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	\$0.00	\$0.00	\$5,943.79	\$0.00	\$5,943.79	\$0.00		
Estimated Cost Transfer Amount												\$57,850.00	\$5,943.79	\$0.00	\$5,943.79	\$0.00	\$5,943.79	\$0.00	\$5,943.79	\$0.00	
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	\$0.00	\$0.00	\$1,462.79	\$0.00	\$1,462.79	\$0.00		
Estimated Cost Transfer Amount												\$0.00	\$1,462.79	\$0.00	\$1,462.79	\$0.00	\$1,462.79	\$0.00	\$1,462.79	\$0.00	
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	\$0.00	\$6,118.61	\$0.00	\$0.00	\$6,118.61	\$0.00	\$6,118.61	\$0.00		
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	\$0.00	\$4,297.59	\$0.00	\$0.00	\$4,297.59	\$0.00	\$4,297.59	\$0.00		
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	\$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	\$0.00	\$5,072.97	\$0.00	\$0.00	\$5,072.97	\$0.00	\$5,072.97	\$0.00		
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	\$0.00	\$0.00	\$0.00		
PW #6	2013	Kubota FTV900 Utility Vehicle																			