



# CITY OF BASEHOR

## 2020 BUDGET



# CITY OF BASEHOR GOVERNING BODY



**MAYOR  
DAVID K. BREUER**

**RICHARD DRENNON – COUNCIL PRESIDENT  
SHARI STANDIFERD - COUNCIL MEMBER  
VERNON J. FIELDS - COUNCIL MEMBER  
TY GARVER - COUNCIL MEMBER  
BEN SIMS- COUNCIL MEMBER**



# Department Heads & Appointed Officials

## City Department Heads

City Administrator	Leslee Rivarola	<a href="mailto:lrivarola@cityofbasehor.org">lrivarola@cityofbasehor.org</a>
City Clerk/Asst to City Admin	Katherine Renn	<a href="mailto:krenn@cityofbasehor.org">krenn@cityofbasehor.org</a>
City Superintendent	Gene Myracle	<a href="mailto:citysuper@cityofbasehor.org">citysuper@cityofbasehor.org</a>
City Treasurer	Kristine Olson	<a href="mailto:kolson@cityofbasehor.org">kolson@cityofbasehor.org</a>
Planning Director	Mark Lee	<a href="mailto:mlee@cityofbasehor.org">mlee@cityofbasehor.org</a>
Chief of Police	Robert Pierce	<a href="mailto:rpierce@basehorpolice.org">rpierce@basehorpolice.org</a>

## Appointed Officials

City Attorney	Shannon Marcano
Municipal Judge	William Pray
Interim City Prosecutor	Nathan Sutton





# *The City of Basehor*

---

## **Mayor and City Council of the City of Basehor, Kansas**

The City Staff is pleased to present the 2020 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 2020 Budget**

The Governing Body and City staff conduct a retreat in the spring of 2019. The following assumptions and priorities were identified and incorporated into the 2020 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 2019. New and expanding businesses will continue to contribute to sales tax growth in 2020 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 2020 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 2020 Budget. Special acknowledgment to the department heads, Ben Hart, Kristine Olson and Shauna Hernandez for their involvement and commitment to this process.

Respectfully Submitted,

Leslee Rivarola, City Administrator



## **Table of Contents**

<b>Operating Funds – Beginning Cash Balance, Revenue, Expenses, &amp; Ending</b>	<b>1</b>
<b>Balanced Budget Explanation</b>	<b>2</b>
<b>Mill Levy Comparison &amp; All Funds Salaries</b>	<b>3</b>
<b>General Fund</b>	
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
<b>Other Levy Funds</b>	
Bond & Interest Fund	16
Employee Benefit	17
<b>Enterprise Funds</b>	
Solid Waste Fund – Revenues & Expenses	18
Sewer Fund – Revenues	19
Sewer Fund – Expenses	20

**Miscellaneous Funds**

Consolidated Highway Fund	21
Special Park & Recreation Fund	22
Park & Recreation Fund	23
Capital Improvement Fund	24
Cedar Lake Maintenance Fund	25
Sewer District #3 Maintenance Fund	26
Municipal Equipment Reserve Fund (MERF)	27

**Supporting Documents**

Assessed Valuation	28
Aggregate Tax Levy History	29
Mill Levy History	30
Fleet Replacement Schedule	31



# *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 record-keeping 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

	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed
General	\$ 1,529,184	\$ 2,012,899	\$ 2,216,384	\$ 1,776,531
Special Parks and Rec	135,187	95,404	67,043	29,453
Consolidated Highway	2,626,260	2,730,484	763,648	2,163,391
Capital Improvement	1,507,207	1,035,551	278,505	511,049
Municipal Equipment Reserve	247,534	156,515	56,415	414
Park Fund	-	-	-	-
Bond and Interest	127,423	114,334	381,475	446,168
Sewer	1,950,436	1,950,436	2,052,487	1,883,269
Solid Waste	45,564	70,533	67,263	60,106
Cedar Lake Maintenance	36,170	55,171	56,022	56,077
Sewer District #3 Maintenance	41,605	60,994	61,835	61,985
Employee Benefit	140,502	202,352	313,051	299,616
<b>Total Beginning Fund Balance</b>	<b>\$ 8,387,071</b>	<b>\$ 8,484,674</b>	<b>\$ 6,314,129</b>	<b>\$ 7,288,060</b>

## OPERATING FUNDS REVENUE

	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed
General	\$ 2,514,955	\$ 2,984,735	\$ 2,833,079	\$ 2,958,975
Special Parks and Recreation	22,162	42,529	32,410	32,410
Consolidated Highway	895,516	1,005,194	2,514,743	873,176
Capital Improvement	151,549	162,225	2,192,544	179,538
Municipal Equipment Reserve	91,968	91,900	97,999	325,700
Park Fund	-	-	-	81,165
Bond and Interest	868,544	1,129,142	926,696	712,260
Sewer	1,791,869	2,090,482	1,925,055	1,887,761
Solid Waste	385,446	403,201	422,932	443,655
Cedar Lake Maintenance	40,272	40,851	40,055	40,055
Sewer District #3	33,287	33,841	33,150	33,150
Employee Benefit	630,677	725,531	817,164	727,327
<b>Total Annual Revenue</b>	<b>\$ 7,426,246</b>	<b>\$ 8,709,632</b>	<b>\$ 11,835,827</b>	<b>\$ 8,295,171</b>

## OPERATING FUNDS EXPENSES

	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed
General	\$ 2,031,240	\$ 2,781,249	\$ 3,272,933	\$ 3,371,345
Special Parks and Rec	61,945	70,889	70,000	61,500
Consolidated Highway	791,292	2,972,030	1,115,000	665,000
Capital Improvement	623,205	919,271	1,960,000	550,000
Municipal Equipment Reserve	182,987	192,000	154,000	316,107
Park Fund	-	-	-	80,300
Bond and Interest	881,633	862,002	862,002	737,823
Sewer	1,752,358	1,988,430	2,094,273	2,295,196
Solid Waste	360,477	406,472	430,089	453,391
Cedar Lake Maintenance	21,271	40,000	40,000	40,001
Sewer District #3 Maintenance	13,897	33,000	33,000	33,001
Employee Benefit	568,828	614,831	830,600	918,000
<b>Total Annual Expenditures</b>	<b>\$ 7,289,132</b>	<b>\$ 10,880,175</b>	<b>\$ 10,861,897</b>	<b>\$ 9,521,663</b>

## OPERATING FUNDS ENDING FUND BALANCE

	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed
General	\$ 2,012,899	\$ 2,216,384	\$ 1,776,531	\$ 1,364,160
Special Parks and Rec	95,404	67,043	29,453	363
Consolidated Highway	2,730,484	763,648	2,163,391	2,371,567
Capital Improvement	1,035,551	278,505	511,049	140,587
Municipal Equipment Reserve	156,515	56,415	414	10,007
Park Fund	-	-	-	865
Bond and Interest	114,334	381,475	446,168	420,606
Sewer	1,989,948	2,052,488	1,883,269	1,475,834
Solid Waste	70,533	67,263	60,106	50,371
Cedar Lake Maintenance	55,171	56,022	56,077	56,131
Sewer District #3 Maintenance	60,994	61,835	61,985	62,134
Employee Benefit	202,352	313,051	299,616	108,942
<b>Total Ending Fund Balance</b>	<b>\$ 8,524,185</b>	<b>\$ 6,314,130</b>	<b>\$ 7,288,060</b>	<b>\$ 6,061,568</b>

\*\* 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

	2017 Adopted	2018 Adopted	2019 Proposed	2020 Proposed
Annual Valuation	\$ 58,007,750	\$ 62,845,555	\$ 69,576,165	\$ 75,142,258
Bond and Interest Levy	3.660	3.660	3.661	5.161
General Fund Levy	21.168	21.157	20.953	20.453
Employee Benefit Levy	9.612	9.612	9.248	7.248
<b>Total Annual Mill Levy</b>	<b>34.440</b>	<b>34.429</b>	<b>33.862</b>	<b>32.862</b>
Total Funds Generated from Ad Valorem	\$ 1,997,787	\$ 2,163,710	\$ 2,355,988	\$ 2,469,325

## ALL FUNDS SALARIES

		2017 Actual	2018 Adopted	2019 Adopted	2020 Proposed
Street	Full Time	\$ 159,095	\$ 215,770	\$ 292,677	\$ 294,154
	Part Time	-	-	-	-
	Overtime	3,114	5,394	7,500	9,000
Police	Full Time	700,938	776,711	922,646	972,463
	Part Time	9,567	43	31,200	32,780
	Overtime	36,906	47,162	55,000	55,000
Planning	Full Time	121,080	116,728	154,372	162,186
	Part Time	-	1	-	1
	Overtime	396	734	1,000	1,000
Park & Rec	Full Time	-	1	-	1
	Part Time	11,917	8,185	17,500	17,500
	Overtime	97	11	-	-
Clerk/Finance	Full Time	89,220	88,202	102,199	107,362
	Part time	-	-	-	-
	Overtime	583	962	1,000	1,000
Admin	Full Time	27,009	185,539	185,539	140,000
	Overtime	-	-	-	-
	Part Time	-	-	-	-
Governing Body	Elected Officials	54,600	54,600	54,600	54,600
	<b>TOTAL GENERAL FUND</b>	<b>1,214,520</b>	<b>1,500,043</b>	<b>1,825,233</b>	<b>1,847,047</b>
Sewer Fund	Personal Services	224,228	239,209	225,829	275,000
	Personal Services Overtime	5,331	4,995	6,500	7,500
	<b>TOTAL SEWER FUND</b>	<b>229,559</b>	<b>244,204</b>	<b>232,329</b>	<b>282,500</b>
Solid Waste	Personal Services	-	-	60,000	66,000
	Overtime	439	645	-	-
	Total Benefits all Funds	568,828	614,831	830,600	918,000
	<b>TOTAL WAGES AND BENEFITS</b>	<b>\$ 2,012,907</b>	<b>\$ 2,359,078</b>	<b>\$ 2,888,162</b>	<b>\$ 3,047,547</b>



# GENERAL FUND

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed
<b>Beginning of the year balance</b>	\$ 887,055	\$ 1,080,632	\$ 1,529,184	\$ 2,012,899	\$ 2,216,384	\$ 1,776,531
401 Building Permits	141,972	203,389	130,247	223,681	160,000	160,000
403 Pet Licenses	1,430	1,125	1,115	1,030	1,400	1,400
404 Business Licenses	9,400	4,400	11,800	18,300	9,400	9,400
405 Misc Fees/Permits/Licenses	15,183	20,471	20,068	13,011	16,000	16,000
406 SUP - Signs	0	150	375	525	500	500
407 Plan/Plat Application Fees	2,565	5,405	8,360	6,535	6,000	6,000
421 Court Fines	144,808	143,792	129,262	105,141	145,000	145,000
432 Westar Energy Franchise Tax	120,698	136,027	140,353	155,870	157,429	159,003
433 Atmos Energy Franchise Tax	43,515	37,053	41,969	53,800	54,338	54,881
434 Sw Bell Franchise Tax	28,738	29,339	22,975	20,235	20,000	20,000
435 Midco (Formerly WOW)	28,616	27,854	32,108	28,633	28,000	28,000
436 Suburban Water Franchise Tax	21,973	27,324	27,791	32,125	32,446	32,771
450 Sales Tax	322,623	338,187	454,816	444,231	475,327	503,847
451 Local Alcohol Liquor Fund	11,015	16,307	6,091	13,347	15,000	15,001
460 Ad Valorem Property Tax	1,047,239	1,126,604	1,213,362	1,317,627	1,384,938	1,460,040
464 Back Taxes	12,708	14,055	14,566	9,544	12,500	12,500
466 Prior Yr Current (Escape) Tax	(5,637)	(2,871)	85	(303)	0	0
480 Field Of Dreams Revenue	37,000	39,000	41,000	43,014	43,000	43,000
490 Comm Vehicle Prop Tax	6,083	5,017	4,702	5,153	4,411	4,411
491 Motor Vehicle Distribution	164,014	172,421	192,827	208,185	184,500	198,330
493 Recreational Vehicle Tax	1,763	2,159	2,179	2,386	2,040	2,040
496 16M & 20M Truck Tax	503	528	1,014	892	850	850
510 Court Reimbursables	0	(800)	0	10	0	0
511 Other Revenues	3,560	7,266	4,075	1,645	5,000	5,000
551 Interest Income	2,952	6,166	13,814	32,615	15,000	15,000
672 Trans From Sewer Fund	0	0	0	247,500	0	0
675 Trans From Solid Waste Fund	0	0	0	0	60,000	66,000
<b>TOTAL REVENUES</b>	\$ 2,162,721	\$ 2,360,368	\$ 2,514,955	\$ 2,984,735	\$ 2,833,079	\$ 2,958,975
<b>TOTAL FUNDS AVAILABLE</b>	\$ 3,049,776	\$ 3,441,000	\$ 4,044,139	\$ 4,997,634	\$ 5,049,464	\$ 4,735,505
<b>TOTAL EXPENDITURES</b>	\$ 1,969,144	\$ 1,911,816	\$ 2,031,240	\$ 2,781,249	\$ 3,272,933	\$ 3,371,345
<b>UNRESERVED CASH BALANCE</b>	\$ 1,080,632	\$ 1,529,184	\$ 2,012,899	\$ 2,216,384	\$ 1,776,531	\$ 1,364,160
<b>MILL LEVY INFORMATION</b>				<b>2018</b>	<b>2019</b>	<b>2020</b>
FUND REQUIREMENTS				\$ 1,263,272	\$ 1,384,938	\$ 1,460,040
ADD FOR DELINQUENT TAXES				5%	5%	5%
TOTAL AD VALOREM				\$ 1,326,437	\$ 1,454,186	\$ 1,533,043
RATE OF LEVY IN MILLS				21.157	20.953	20.453

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

	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed
Governing Body	\$ 71,485	\$ 535,700	\$ 540,700	\$ 380,700
Administrator	94,223	235,539	235,539	264,500
Facilities	132,441	148,696	170,650	178,350
City Clerk/Finance	288,797	281,543	352,299	372,862
Human Resources	26,388	34,982	46,600	48,600
Park & Recreation	48,267	59,659	71,200	-
Planning & Zoning	132,773	135,658	181,972	190,236
Police	854,150	960,326	1,175,596	1,234,693
Street	194,818	251,911	344,177	351,404
Miscellaneous	187,896	137,236	154,200	350,000
<b>TOTALS</b>	<b>\$ 2,031,240</b>	<b>\$ 2,781,249</b>	<b>\$ 3,272,933</b>	<b>\$ 3,371,345</b>

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**

	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed
708 Elected Officials-Payroll	\$ 54,600	\$ 54,600	\$ 54,600	\$ 54,600
774 Training/Travel/Mileage	1,096	1,000	1,000	1,000
781 Promo/Pub Relations Activitie	300	1,000	1,000	1,000
783 Organization Membership Dues	50	1,000	1,000	1,000
795 Community Enhancement Fund	15,000	15,000	20,000	20,000
799 Misc Contractural Services	80	1,000	1,000	1,000
801 Office Supplies	100	100	100	100
803 Miscellaneous Commodities	143	1,000	1,000	1,000
804 Gas/Oil/Misc	-	-	-	-
807 Printed Materials-	116	1,000	1,000	1,000
850 Capital Outlay	-	460,000	460,000	300,000
<b>TOTALS</b>	<b>\$ 71,485</b>	<b>\$ 535,700</b>	<b>\$ 540,700</b>	<b>\$ 380,700</b>

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 Budget Stabilization & Development line item accounts for funds intended for the use of budget stabilization and potential development opportunities. If not utilized these resources will be rolled over into the 2017 budget in the form of cash carryover and could be used for budget stabilization purposes.



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

	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed
701 Personal Services	\$ 27,009	\$ 185,539	\$ 185,539	\$ 140,000
758 Paging/Wireless				\$ 1,000
774 Training/Travel/Mileage	-	-	-	5,000
782 Mileage Reimb/Car Allowance	-	-	-	6,000
783 Organization Membership Dues	-	-	-	1,000
799 Misc Contractual Services	-	50,000	50,000	50,000
801 Office Supplies	-	-	-	500
803 Miscellaneous Commodities	-	-	-	500
807 Printed Materials-	-	-	-	500
847 Contingency Fund	67,215	-	-	50,000
850 Capital Outlay	-	-	-	10,000
<b>TOTALS</b>	<b>\$ 94,223</b>	<b>\$ 235,539</b>	<b>\$235,539</b>	<b>\$264,500</b>

The City Administrator is responsible for planning, organizing, directing and coordinating all municipal activities, including utilities; serves as the chief administrative officer of the City and is responsible for the proper administration of all City affairs. Kansas statutes allow for up to ten percent of contingency spending. The **Contingency** line item is budgeted for unexpected expenses that occur mid-year with no ability to budget for them. Miscellaneous Contractual Services was increased by the contracts set up with these vendors: AGH, CBIZ, NYHART.

**GENERAL FUND****ACCOUNT: 01-001**

	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed
701 Personal Services	\$ 89,220	\$ 88,202	\$ 102,199	\$ 107,362
702 Personal Services Part Time	-	-	-	-
704 Personal Services Overtime	583	962	1,000	1,000
751 Legal Professional Fees	59,561	57,720	60,000	70,000
758 Paging/Wireless	-	-	-	-
760 Notices & Printed Materials	1,305	892	3,500	3,500
774 Training/Travel/Mileage	5,394	3,682	9,600	10,000
779 Insurance Expenses	65,968	72,479	70,000	75,000
781 Promo/Pub Relations Activities	1,000	1,030	-	1,000
782 Mileage Reimb/Car Allowance	-	-	-	-
783 Organization Membership Dues	12,985	5,016	13,500	17,000
785 Accounting & Audit	34,162	28,150	45,000	35,000
799 Misc Contractual Services	13,179	19,093	15,000	20,000
801 Office Supplies	1,907	2,300	2,500	2,500
803 Miscellaneous Commodities	24	326	500	500
807 Printed Materials-	199	364	1,000	500
808 Postage & Postal Permit	984	1,472	500	1,500
850 Capital Outlay	2,329	(144)	28,000	28,000
<b>TOTALS</b>	<b>\$ 288,797</b>	<b>\$ 281,543</b>	<b>\$ 352,299</b>	<b>\$ 372,862</b>

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 Coalition (LCDC). **Accounting and Auditing** expenses were increased to reflect the cost of continuing a Generally Accepted Accounting Principles (GAAP) compliant audit for the 2015 fiscal year. The city-wide legal expenses are consolidated and included in the Clerk/Finance budget. **Capital Outlay** expenditures are for the Purchase Order module through BSA.

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

	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed
<b>741</b> Employee Assistance Program	\$ 608	\$ 878	\$ -	\$ 1,000
<b>742</b> Propayroll	4,870	5,002	6,000	6,000
<b>745</b> Hr Support Plus	6,000	6,000	6,500	6,500
<b>813</b> Clothing Allowance	12,971	15,035	24,000	25,000
<b>816</b> Vaccination Allowance	50	100	100	100
<b>819</b> Tuition Reimbursement	1,890	7,968	10,000	10,000
<b>TOTALS</b>	<b>\$ 26,388</b>	<b>\$ 34,982</b>	<b>\$ 46,600</b>	<b>\$ 48,600</b>

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**

	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed
701 Personal Services	\$ 159,095	\$ 215,770	\$ 292,677	\$ 294,154
702 Personal Services Part Time	-	-	-	-
704 Personal Services Overtime	3,114	5,394	7,500	9,000
758 Paging/Wireless	402	607	1,000	1,000
760 Notices & Printed Materials	-	-	-	-
761 Vehicle/Equipment Maint & Rep	14,002	15,682	17,500	20,000
774 Training/Travel/Mileage	-	-	1,000	1,000
799 Misc Contractural Services	630	363	-	-
801 Office Supplies	430	560	1,500	1,500
803 Miscellaneous Commodities	1,230	2,858	3,000	4,000
804 Gas/Oil/Misc	5,984	6,397	7,500	8,250
810 Safety Equipment	2,237	1,437	2,500	2,500
811 Maintenance Materials/Supplie	-	-	-	-
850 Capital Outlay	7,694	2,844	10,000	10,000
<b>TOTALS</b>	<b>\$ 194,818</b>	<b>\$ 251,911</b>	<b>\$ 344,177</b>	<b>\$ 351,404</b>

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. The Capital Outlay line item includes the purchase of additional snow removal equipment. 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

	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed
701 Personal Services	\$ 700,938	\$ 776,711	\$ 922,646	\$ 972,463
702 Personal Services Part Time	9,567	43	31,200	32,780
704 Personal Services Overtime	36,906	47,162	55,000	55,000
758 Paging/Wireless	1,757	2,700	3,000	3,500
759 Animal Control Expenses	1,155	2,010	1,500	3,000
760 Notices & Printed Materials	251	157	1,000	1,000
761 Vehicle/Equipment Maint & Rep	7,516	12,268	15,000	17,000
764 Leavenworth County Jail	4,538	7,123	7,000	8,000
766 Municipal Court Judge	-	-	-	-
767 Court Fees	27,854	40,517	40,000	43,000
774 Training/Travel/Mileage	5,536	7,802	12,000	15,000
780 Court Appointed Council	-	-	-	-
781 Promo/Pub Relations Activitie	-	150	500	500
782 Mileage Reimb/Car Allowance	-	-	500	500
783 Organization Membership Dues	430	125	750	750
799 Misc Contractual Services	25,259	19,098	30,000	30,000
801 Office Supplies	2,438	1,699	2,500	3,000
803 Miscellaneous Commodities	6,832	4,000	8,000	8,000
804 Gas/Oil/Misc	19,595	25,409	35,000	35,000
807 Printed Materials-	637	1,056	1,000	1,200
808 Postage & Postal Permit	125	478	1,000	1,000
810 Safety Equipment	-	3,817	-	-
850 Capital Outlay	2,818	8,000	8,000	4,000
<b>TOTALS</b>	<b>\$ 854,150</b>	<b>\$ 960,326</b>	<b>\$ 1,175,596</b>	<b>\$ 1,234,693</b>

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

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

	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed
<b>752</b> Utility Gas	\$ 5,723	\$ 7,810	\$ 7,500	\$ 8,500
<b>753</b> Utility Electric	6,447	6,473	8,000	10,000
<b>754</b> Utility Sewer & Solid Waste	-	-	-	-
<b>755</b> Utility Water	1,534	1,919	1,800	2,500
<b>757</b> Telephone/Fax/Internet Servic	5,199	4,812	4,500	5,000
<b>761</b> Vehicle/Equipment Maint & Rep	381	310	500	500
<b>777</b> Facility Repairs & Maintenanc	3,680	12,070	15,000	15,000
<b>787</b> Street Lighting	47,216	54,236	60,000	63,000
<b>797</b> Technology Support	51,370	50,030	60,000	60,000
<b>799</b> Misc Contractural Services	8,470	9,699	10,000	10,500
<b>803</b> Miscellaneous Commodities	1,938	1,336	2,000	2,000
<b>810</b> Safety Equipment	484	-	250	250
<b>850</b> Capital Outlay	-	-	1,100	1,100
<b>TOTALS</b>	<b>\$ 132,441</b>	<b>\$ 148,696</b>	<b>\$ 170,650</b>	<b>\$ 178,350</b>

The **Technology Agreement** line item covers the agreement for services relating to information technology support and network security for all City Departments.

**Miscellaneous Contractual** includes items such cleaning, general repairs and fire extinguisher inspections. It also includes the benefit district payments for Basehor Blvd, 155th St and 158th St. The **Miscellaneous Commodities** line item includes general supplies and maintenance materials. **Street Lighting** was moved from the Street Department to City Facilities as it is a City-wide utility expense.

## GENERAL FUND

PARKS & RECREATION DEPT  
ACCOUNTS: 01-008

		2017 Actual	2018 Actual	2019 Adopted	2020 Proposed
<b>PERSONNEL</b>					
<b>702</b>	Personal Services Part Time	\$ 11,917	\$ 8,185	\$ 17,500	-
<b>704</b>	Personal Services Overtime	97	11	-	-
<b>735</b>	Field Of Dreams Rebates	9,400	8,313	10,000	-
<b>738</b>	Field Of Dreams Expenses	20,624	35,631	35,000	-
<b>753</b>	Utility Electric	2,159	2,408	3,000	-
<b>755</b>	Utility Water	638	734	700	-
<b>761</b>	Vehicle/Equipment Maint & Rep	-	-	-	-
<b>792</b>	Park Maintenance & Repair	1,743	2,150	3,000	-
<b>799</b>	Misc Contractural Services	952	830	1,000	-
<b>803</b>	Miscellaneous Commodities	126	-	-	-
<b>811</b>	Maintenance Materials/Supplie	611	1,396	1,000	-
<b>TOTALS</b>		<b>\$ 48,267</b>	<b>\$ 59,659</b>	<b>\$ 71,200</b>	<b>\$ -</b>

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. **Starting in 2020, parks dept will move into its own fund.**

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

	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed
<b>701</b> Personal Services	\$ 121,080	\$ 116,728	\$ 154,372	\$ 162,186
<b>704</b> Personal Services Overtime	396	734	1,000	1,000
<b>751</b> Legal Professional Fees	-	-	-	-
<b>758</b> Paging/Wireless	752	822	1,500	1,000
<b>760</b> Notices & Printed Materials	4,238	2,022	4,500	4,000
<b>761</b> Vehicle/Equipment Maint & Rep	18	702	750	750
<b>765</b> Professional Svcs/Studies	313	4,683	5,000	5,000
<b>774</b> Training/Travel/Mileage	144	6	1,250	1,700
<b>783</b> Organization Membership Dues	485	510	700	700
<b>784</b> Plan Comm Training/Mileage	30	450	1,500	1,500
<b>799</b> Misc Contractual Services	3,282	5,797	6,000	6,000
<b>801</b> Office Supplies	211	315	500	500
<b>803</b> Miscellaneous Commodities	503	76	1,000	1,000
<b>804</b> Gas/Oil/Misc	893	1,179	1,500	1,500
<b>808</b> Postage & Postal Permit	353	219	400	400
<b>850</b> Capital Outlay	75	1,414	2,000	3,000
<b>TOTALS</b>	<b>\$ 132,773</b>	<b>\$ 135,658</b>	<b>\$ 181,972</b>	<b>\$ 190,236</b>

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 a new permit technician position salary.



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

	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed
<b>905</b> Transfer To Employee Benefit	\$ -	\$ -	\$ -	\$ -
<b>970</b> Transfer to Capital Improvement Fund	-	-	-	-
<b>971</b> Trans To Equipment Res Fund	91,200	91,200	97,200	305,000
<b>972</b> Trans To Sewer Fund	-	-	-	-
<b>799</b> Misc Contractual	56,216	16,370	-	-
<b>856</b> Developer Reimbursements	-	-	-	-
<b>985</b> Neighborhood Revitalization	40,480	29,666	57,000	45,000
<b>TOTALS</b>	\$ 187,896	\$ 137,236	\$ 154,200	\$ 350,000

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

		2017 Actual	2018 Actual	2019 Adopted	2020 Proposed
<b>Beginning of year balance</b>		\$ 127,423	\$ 114,334	\$ 381,475	\$ 446,168
<b>460</b>	Ad Valorem Property Tax	209,902	227,918	241,982	368,419
<b>464</b>	Back Taxes	1,022	1,220	1,000	5,000
<b>466</b>	Prior Yr Current (Escape) Tax	6	(40)	-	-
<b>470</b>	Falcon Lake Bd Spec Assessmen	304,352	306,758	301,111	-
<b>471</b>	Pinehurst Bd Spec Assessment	215,715	204,710	241,982	209,557
<b>481</b>	Special Assessment/Btc	80,789	87,515	75,191	75,191
<b>490</b>	Comm Vehicle Prop Tax	333	868	763	-
<b>491</b>	Motor Vehicle Distribution	12,185	35,028	31,914	34,653
<b>493</b>	Recreational Vehicle Tax	139	403	352	393
<b>496</b>	16M & 20M Truck Tax	8	54	150	147
<b>523</b>	Tdd-Sales Tax Revenue	34,682	36,186	30,000	16,400
<b>549</b>	Transfers In	-	200,000	-	-
<b>551</b>	Interest Income	9,412	28,521	2,250	2,500
	<b>TOTAL REVENUE</b>	868,544	1,129,142	926,696	712,260
	<b>TOTAL AVAILABLE FUNDS</b>	995,967	1,243,477	1,308,170	1,158,428
<b>EXPENDITURES</b>					
<b>08-000-880</b>	KDHE Payments				
<b>883</b>	KDOT TRF125 Refi. Payment	88,445	91,495	91,495	87,295
<b>876</b>	2012 GO Bonds (BTC & 155th)	222,580	217,930	217,930	218,480
	2012 GO Bond subtotal	<b>311,025</b>	<b>309,425</b>	<b>309,425</b>	<b>305,775</b>
<b>860/862</b>	2004, 2005 GO bond	16,920	16,290	16,290	15,653
<b>868</b>	Prepaid Special Assessment				
<b>874</b>	2013 GO Bonds	465,800	447,400	447,400	185,900
<b>888</b>	2015 GO Bond	87,888	88,887	88,887	89,375
	2019 GO Bond				141,120
<b>985</b>	Neighborhood Revitalization				-
<b>877</b>					
	<b>TOTAL EXPENDITURES</b>	881,633	862,002	862,002	737,823
	<b>UNRESERVED CASH BALANCE</b>	\$ 114,334	\$ 381,475	\$ 446,168	\$ 420,606
<b>MILL LEVY INFORMATION</b>					
		2018	2019		
	FUND REQUIREMENTS	\$ 218,536	\$ 241,982	\$	368,419
	ADD FOR DELINQUENT TAXES	5%	5%		5%
	TOTAL AD VALOREM	\$ 229,464	\$ 254,718	\$	387,809
	RATE OF LEVY IN MILLS	<b>3.660</b>	<b>3.661</b>		<b>5.161</b>

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

		2017 Actual	2018 Actual	2019 Adopted	2020 Proposed
<b>Beginning of year balance</b>		\$ 140,502	\$ 202,352	\$ 313,051	\$ 299,616
<b>460</b>	Ad Valorem Property Tax	551,252	598,627	611,268	517,400
<b>464</b>	Back Taxes	5,452	4,066	6,000	6,000
<b>466</b>	Prior Yr Current (Escape) Tax	31	(127)	-	-
<b>490</b>	Comm Vehicle Prop Tax	1,889	2,321	2,004	2,004
<b>491</b>	Motor Vehicle Distribution	69,391	93,720	83,822	87,537
<b>493</b>	Recreational Vehicle Tax	784	1,076	926	994
<b>496</b>	16M & 20M Truck Tax	168	321	387	385
<b>551</b>	Interest Income	1,710	4,711	650	650
<b>672</b>	Trans From Sewer Fund	-	-	90,357	90,357
<b>673</b>	Trans From General Fund	-	-	-	-
<b>675</b>	Trans From Solid Waste Fund	-	20,815	21,750	22,000
	<b>TOTAL REVENUE</b>	630,677	725,531	817,164	727,327
	<b>TOTAL AVAILABLE FUNDS</b>	771,180	927,883	1,130,216	1,026,942
<b>EXPENDITURES</b>					
<b>737</b>	Work Comp	23,867	27,651	55,800	59,600
<b>740</b>	Employee Life Insurance	1,304	1,404	2,300	2,300
<b>743</b>	Short Term Disability	4,348	4,603	7,300	7,300
<b>744</b>	Long Term Disability	2,921	3,060	6,000	6,000
<b>746</b>	Social Security	88,945	97,698	120,000	125,800
<b>747</b>	Medicare	20,074	22,849	29,300	30,200
<b>748</b>	Kansas Unemployment Tax	1,378	1,526	26,000	27,000
<b>749</b>	Vision Plan	5,028	5,476	6,900	6,900
<b>772</b>	Employee Medical Insurance	173,979	188,752	244,700	263,000
<b>773</b>	Employee Deferred Compensatio	65,558	69,966	92,000	135,500
<b>778</b>	Employee Dental Insurance	14,611	15,437	16,000	15,700
<b>786</b>	Kansas Policemen & Firemen	132,230	149,920	156,300	195,700
<b>985</b>	Neighborhood Revitalization	-	15,000	18,000	18,000
<b>799</b>	Misc. Contractual	18,906	-	-	-
<b>985</b>	Neighborhood Revitalization	15,678	11,490	-	-
<b>847</b>	Budget Stabilization	-	-	50,000	25,000
	<b>TOTAL EXPENDITURES</b>	\$ 568,828	\$ 614,831	\$ 830,600	\$ 918,000
	<b>UNRESERVED CASH BALANCE</b>	\$ 202,352	\$ 313,051	\$ 299,616	\$ 108,942
<b>MILL LEVY INFORMATION</b>					
		<b>2018</b>	<b>2019</b>	<b>2020</b>	
	FUND REQUIREMENTS	\$ 573,927	\$ 611,268	\$ 517,400	
	ADD FOR DELINQUENT TAXES	5%	5%	5%	
	TOTAL AD VALOREM	\$ 602,624	\$ 641,833	\$ 543,271	
	RATE OF LEVY IN MILLS	9.612	9.248	7.248	
				-	

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****REVENUE****ACCOUNTS: 09-000; 09-010;**

		2017 Actual	2018 Actual	2019 Adopted	2020 Proposed
<b>Beginning of year balance</b>		\$ 45,564	\$ 70,533	\$ 67,263	\$ 60,106
<b>411</b>	Deffenbaugh Bag Stickers	(423)	900	-	-
<b>495</b>	Delinquent Fee Collections	9,306	6,482	8,000	8,000
<b>511</b>	Other revenues	51	-	-	-
<b>521</b>	Utility Billing Charges	376,050	394,697	414,432	435,154
<b>551</b>	Interest Income	463	1,122	500	501
	<b>TOTAL REVENUE</b>	385,446	403,201	422,932	443,655
	<b>TOTAL AVAILABLE FUNDS</b>	431,010	473,734	490,195	503,761
<b>EXPENIDTURES</b>					
<b>701</b>	Personal Services	51,986	55,238	-	-
<b>704</b>	Personal Services Overtime	439	645	-	-
<b>774</b>	Training/Travel/Mileage	-	-	500	500
<b>775</b>	Solid Waste Disposal	303,643	324,799	341,039	358,091
<b>799</b>	Misc Contractural Services	1,765	1,784	2,100	2,100
<b>801</b>	Office Supplies	-	-	100	100
<b>803</b>	Miscellaneous Commodities	517	1,081	600	600
<b>807</b>	Printed Materials-	-	-	500	500
<b>808</b>	Postage & Postal Permit	2,127	2,108	3,500	3,500
<b>850</b>	Capital Outlay	-	-	-	-
<b>903</b>	Trans To General Fund	-	-	60,000	66,000
<b>905</b>	Transfer To Employee Benefit	-	20,815	21,750	22,000
	<b>TOTALS</b>	<b>360,477</b>	<b>406,472</b>	<b>430,089</b>	<b>453,391</b>
	<b>UNRESERVED CASH BALANCE</b>	<b>\$ 70,533</b>	<b>\$ 67,263</b>	<b>\$ 60,106</b>	<b>\$ 50,371</b>

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

		2017 Actual	2018 Actual	2019 Adopted	2020 Proposed
<b>Beginning of year balance</b>	\$	1,950,436	\$ 1,950,436	\$ 2,052,487	\$ 1,883,269
<b>408</b>	Sewer Connection Fees	251,250	469,000	290,000	290,000
<b>410</b>	Sewer Cap Imp Connection Fe	7,500	14,000	5,000	5,000
<b>468</b>	Special Sewer Assessment	1,805	929	1,800	1,800
<b>472</b>	24-40 Taxing District	77,635	77,581	75,000	-
<b>473</b>	Other Financing Source-Debt I:	-	-	-	-
	Other Revenue	-	-	-	-
<b>495</b>	Delinquent Fee Collections	35,661	23,668	40,000	40,000
<b>521</b>	Utility Billing Charges	1,402,915	1,471,468	1,508,255	1,545,961
<b>549</b>	GO Bond proceeds	-	-	-	-
<b>551</b>	Interest Income	15,103	33,836	5,000	5,000
<b>673</b>	Trans From General Fund	-	-	-	-
<b>TOTAL REVENUE</b>		<b>1,791,869</b>	<b>2,090,482</b>	<b>1,925,055</b>	<b>1,887,761</b>
<b>TOTAL AVAILABLE FUNDS</b>		<b>3,742,304</b>	<b>4,040,917</b>	<b>3,977,542</b>	<b>3,771,030</b>
<hr/>					
<b>TOTAL EXPENDITURES</b>		<b>1,752,358</b>	<b>1,988,430</b>	<b>2,094,273</b>	<b>2,295,196</b>
<hr/>					
<b>UNRESERVED CASH BALANCE</b>		<b>\$ 1,989,947</b>	<b>\$ 2,052,487</b>	<b>\$ 1,883,269</b>	<b>\$ 1,475,834</b>

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

		2017 Actual	2018 Actual	2019 Adopted	2020 Proposed
<b>PERSONNEL</b>					
701	Personal Services	\$ 224,228	\$ 239,209	\$ 225,829	\$ 275,000
704	Personal Services Overtime	5,331	4,995	6,500	7,500
753	Utility Electric	123,960	118,925	140,000	147,000
757	Telephone/Fax/Internet Servic	1,993	3,101	3,000	3,500
758	Paging/Wireless	692	888	1,500	1,500
761	Vehicle/Equipment Maint & Rep	1,071	2,873	3,000	4,500
762	Sludge Waste Removal	32,118	32,185	35,000	37,500
774	Training/Travel/Mileage	145	1,318	2,500	3,500
777	Facility Repairs & Maintenanc	26,407	17,726	100,000	100,000
789	Collection Sys Maint & Repair	31,919	42,630	47,500	125,000
790	Sampling	3,000	2,924	5,400	5,400
799	Misc Contractural Services	6,891	34,284	7,500	35,000
801	Office Supplies	-	-	-	-
803	Miscellaneous Commodities	5,681	6,042	5,000	7,500
804	Gas/Oil/Misc	5,498	6,030	6,500	7,250
807	Printed Materials-	-	185	500	500
808	Postage & Postal Permit	6,937	6,443	8,500	8,500
810	Safety Equipment	1,457	560	2,500	2,500
811	Maintenance Materials/Supplie	16,269	18,210	25,000	25,000
903	Trans To General Fund	-	247,500	-	-
905	Transfer To Employee Benefit	-	-	90,357	90,357
971	Trans To Equipment Res Fund	-	-	10,000	20,000
	<i>Operating Expenses</i>	493,598	786,027	726,086	907,007
845	New Equipment	17,519	26,995	20,000	25,000
850	Capital Outlay	-	-	-	-
854	Sewer Line Rehab	93,668	109,021	50,000	125,000
854-201502	Sewer Line Rehab	62,755	-	-	-
855	Bond issuance cost	-	-	-	-
865	Capital Improvement	30,000	8,000	240,000	180,000
875	Kdhe Loan Pymt-Do Not Split	1,054,818	1,058,388	1,058,188	1,058,189
	<i>Capital &amp; Debt Expenses</i>	1,258,761	1,202,404	1,368,188	1,388,189
980	Other Financing Use-Underwrite Dis	-	-	-	1
	<b>TOTALS</b>	<b>\$ 1,752,358</b>	<b>\$ 1,988,430</b>	<b>\$ 2,094,273</b>	<b>\$ 2,295,196</b>

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

		2017 Actual	2018 Actual	2019 Adopted	2020 Proposed
<b>Beginning of year balance</b>		\$ 2,626,260	\$ 2,730,484	\$ 763,648	\$ 2,163,391
<b>452</b>	Local Sales/Use Tax	279,139	302,706	326,922	353,076
<b>456</b>	County Sales/Use Tax	302,344	292,878	190,000	190,000
<b>458</b>	Special City/County Hwy Tax	147,427	158,885	140,000	140,000
<b>473</b>	<b>Other Financing Sources-Bond Issuance</b>	-	-	<b>1,667,721</b>	-
<b>494</b>	County Fuel Tax	13,967	13,911	14,000	14,000
<b>551</b>	Interest Income	18,477	27,448	4,500	4,500
<b>647</b>	Excise/Impact Fees	-	-	-	-
<b>648</b>	Other Road Excise Tax	53,137	49,025	48,000	48,000
<b>649</b>	Falcon Lakes Impact Fee	52,910	86,580	50,000	50,000
<b>650</b>	Prairie Gardens Rd Excise Tax	7,404	7,404	-	-
<b>651</b>	Prairie Lakes Road Excise Tax	3,642	1,834	19,000	19,000
<b>652</b>	Theno Estates Exise Tax	-	27,455	7,000	7,000
<b>653</b>	Cedar Falls Exise Tax	-	10,628	2,100	2,100
<b>654</b>	BTC Phase I Excise Tax	-	-	-	-
<b>655</b>	Pinehurst Rd Excise Tax	-	-	7,000	7,000
<b>657</b>	Hidden Ridge Excise Tax	6,703	-	8,000	8,000
<b>658</b>	Honey Creek Road Excise Tax	3,496	1,748	12,000	12,000
<b>661</b>	Tomahawk Valley Excise Tax	-	7,400	-	-
<b>662</b>	Metzger Meadows Excise Tax	-	-	-	-
<b>664</b>	Hollingsworth Estates	-	7,283	7,000	7,000
<b>665</b>	High Point Downs Excise Tax	6,870	1,064	10,000	10,000
<b>666</b>	Creek Ridge Excise Tax	-	-	1,500	1,500
<b>667</b>	Sidewalk Construction Pymt	-	-	-	-
<b>668</b>	Grayhawk Excise Tax	-	8,945	-	-
	<b>TOTAL REVENUE</b>	895,516	1,005,194	2,514,743	873,176
	<b>TOTAL AVAILABLE FUNDS</b>	3,521,776	3,735,679	3,278,391	3,036,567
<b>771</b>	Street Repairs & Maintenance	66,997	125,000	-	125,000
<b>799</b>	Misc Contractural Services	8,519	9,569	10,000	10,000
<b>803</b>	Miscellaneous Commodities	-	-	-	-
<b>811</b>	Maintenance Materials/Supplie	60,823	51,555	75,000	75,000
<b>***</b>	Prof Fees/Svcs (155th St Plan)	-	-	100,000	0
<b>846</b>	Street Cip Projects - Storm Water/Sewer Rehab	-	722,301	-	-
<b>848</b>	Curbs and gutters	99,954	100,758	-	100,000
<b>849</b>	Street Improvements	355,000	338,129	-	355,000
<b>849-201804</b>	Street Improvements (Garden Parkway Ext.)	-	1,624,719	-	-
<b>849-201602</b>	Street Improvements	200,000	-	-	-
<b>TBD</b>	Gene's road projects in lieu of PMP	-	-	930,000	-
	<b>TOTAL EXPENDITURES</b>	791,292	2,972,030	1,115,000	665,000
	<b>UNRESERVED CASH BALANCE</b>	\$ 2,730,484	\$ 763,648	\$ 2,163,391	\$ 2,371,567

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. For 2019, monies from the PMP plan, curbs and gutter and some of street maintenance will be used for 2019 road projects. The roads included are Center Pointe, Cedar Lakes, Hollingsworth and the WWTF facility road.

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

		2017 Actual	2018 Actual	2019 Adopted	2020 Proposed
<b>Beginning of year balance</b>		\$ 135,187	\$ 95,404	\$ 67,043	\$ 29,453
<b>451</b>	Local Alcohol Liquor Fund	6,091	13,347	15,000	15,000
<b>459</b>	Res 93-01 Park Fee	15,400	27,800	17,000	17,000
<b>513</b>	Donations		120	10	10
<b>551</b>	Interest Income	671	1,262	400	400
	<b>TOTAL REVENUE</b>	22,162	42,529	32,410	32,410
	<b>TOTAL AVAILABLE FUNDS</b>	157,349	137,933	99,453	61,863
<b>EXPENDITURES</b>					
<b>738</b>	Field Of Dreams Expenses	-	284	10,000	12,500
<b>792</b>	Park Maintenance & Repair	8,664	1,045	10,000	14,000
<b>850</b>	Capital Outlay	9,205	-	-	35,000
<b>**</b>	Park Master Plan (1st Portion)	-	-	50,000	0
<b>850-201503</b>	City Park	44,077	69,560	-	-
	<b>TOTAL EXPENDITURES</b>	61,945	70,889	70,000	61,500
	<b>UNRESERVED CASH BALANCE</b>	\$ 95,404	\$ 67,043	\$ 29,453	\$ 363

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. Basketball court and soccer practice fields are scheduled to be installed.

## PARK & RECREATION FUND

### 2020 Proposed

<b>Beginning of year balance</b>	\$	-
Sales Tax		-
Ad Valorem		71,385
Motor Vehicle		9,280
Program and Shelter Fees		500
<b>TOTAL REVENUE</b>		81,165
<b>TOTAL AVAILABLE FUNDS</b>		81,165
<b>EXPENDITURES</b>		
Personal Services Part Time		17,500
Field Of Dreams Expenses		35,000
Field Of Dreams Rebates		10,000
Utility Electric		3,250
Utility Water		800
Park Maintenance & Repair		12,500
Misc. Contractual Services		1,250
Capital Outlay		
City Park		
<b>TOTAL EXPENDITURES</b>		80,300
<b>UNRESERVED CASH BALANCE</b>	\$	865
	\$	71,385
Delinquency		5%
	\$	74,955
Mills		1.000

# CAPITAL IMPROVEMENT FUND

## ACCOUNTS: 12-000

		2017 Actual	2018 Actual	2019 Adopted	2020 Proposed
<b>Beginning of year balance</b>		\$ 1,507,207	\$ 1,035,551	\$ 278,505	\$ 511,049
<b>452</b>	Local Sales/Use Tax	139,569	151,353	163,461	176,538
<b>473</b>	<b>Other Financing Source-Debt Issuance</b>	-	-	<b>1,526,083</b>	-
<b>482</b>	Other Financing Source-Bond Premium	-	-	-	-
<b>511</b>	Other Revenues	3,150	3,150	-	-
<b>514</b>	State Grants	-	-	-	-
<b>551</b>	Interest Income	8,829	7,722	3,000	3,000
<b>673</b>	Transfers in	-	-	500,000	-
	<b>TOTAL REVENUE</b>	151,549	162,225	2,192,544	179,538
	<b>TOTAL AVAILABLE FUNDS</b>	1,658,756	1,197,776	2,471,049	690,587
<b>EXPENDITURES</b>					
<b>799</b>	Misc Contractual Services	15,378	50,000	50,000	50,000
<b>846-201501</b>	Sidwalk/Lv Rd (City Park-155Th)	-	-	-	-
<b>850</b>	Capital Outlay	-	-	-	-
<b>**</b>	Prof Fees/Svcs (Civic Camp Land Use Study)	-	-	50,000	-
<b>850.201801</b>	Capital Outlay (CIP Planning Reserve)	-	50,000	100,000	100,000
<b>850.201601</b>	Capital Outlay (City Hall/PD)	60,729	479,271	1,660,000	-
<b>850.201503</b>	Capital Outlay (city park \$185,000)	105,785	-	-	-
<b>850.201802</b>	Capital Outlay (City Park Ongoing)	-	140,000	50,000	50,000
<b>**</b>	Park Master Plan (2nd portion)	-	-	50,000	-
<b>850.201504</b>	Capital Outlay (Donahoo)	127,156	-	-	-
<b>850.201602</b>	Capital Outlay (Garden Parkway part 1)	314,157	-	-	-
<b>850.202001</b>	Capital Outlay (155th Street Planning)	-	-	-	150,000
<b>850.202002</b>	Capital Outlay (155th Street Planning)	-	-	-	100,000
<b>850.202003</b>	Capital Outlay (155th Street Planning)	-	-	-	100,000
<b>855</b>	Bond Issuance Cost	-	-	-	-
<b>980</b>	Other Financing Use-Underwrite Discount	-	-	-	-
<b>67?</b>	Transfer to Bond & Interest	-	200,000	-	-
	<b>TOTALS</b>	623,205	919,271	1,960,000	550,000
	<b>UNRESERVED CASH BALANCE</b>	\$ 1,035,551	\$ 278,505	\$ 511,049	\$ 140,587

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**

		2017 Actual	2018 Actual	2019 Adopted	2020 Proposed
<b>Beginning of year balance</b>		\$ 36,170	\$ 55,171	\$ 56,022	\$ 56,077
<b>454</b>	Maintenance Fees	40,000	40,000	40,000	40,000
<b>551</b>	Interest Income	272	851	55	55
	<b>TOTAL REVENUE</b>	40,272	40,851	40,055	40,055
	<b>TOTAL AVAILABLE FUNDS</b>	76,441	96,022	96,077	96,132
<b>EXPENDITURES</b>					
<b>07-000-799</b>	Miscellaneous Contractual	21,271	40,000	40,000	40,001
	<b>TOTAL EXPENDITURES</b>	21,271	40,000	40,000	40,001
	<b>UNRESERVED CASH BALANCE</b>	\$ 55,171	\$ 56,022	\$ 56,077	\$ 56,131

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**

		2017 Actual	2018 Actual	2019 Adopted	2020 Proposed
<b>Beginning of year balance</b>		\$ 41,605	\$ 60,994	\$ 61,835	\$ 61,985
<b>454</b>	Maintenance Fees	33,000	33,000	33,000	33,000
<b>551</b>	Interest Income	287	841	150	150
	<b>TOTAL REVENUE</b>	33,287	33,841	33,150	33,150
	<b>TOTAL AVAILABLE FUNDS</b>	74,892	94,835	94,985	95,135
<b>EXPENDITURES</b>					
<b>799</b>	Miscellaneous Contractual	13,897	33,000	33,000	33,001
	<b>TOTAL EXPENDITURES</b>	13,897	33,000	33,000	33,001
	<b>UNRESERVED CASH BALANCE</b>	\$ 60,994	\$ 61,835	\$ 61,985	\$ 62,134

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)**

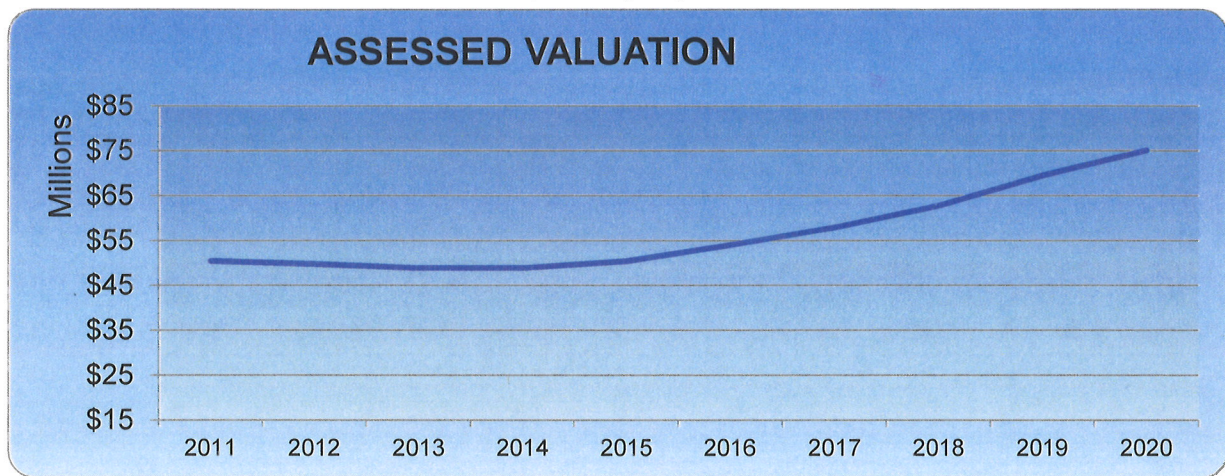
**ACCOUNTS: 11-000**

		2017 Actual	2018 Actual	2019 Adopted	2020 Proposed
<b>Beginning of year balance</b>		\$ 247,534	\$ 156,515	\$ 56,415	\$ 414
<b>551</b>	Interest Income	768	700	799	700
<b>672</b>	Trans From Sewer Fund	-	-	-	20,000
<b>673</b>	Trans From General Fund	91,200	91,200	97,200	305,000
	<b>TOTAL REVENUE</b>	91,968	91,900	97,999	325,700
	<b>TOTAL AVAILABLE FUNDS</b>	339,502	248,415	154,414	326,114
<b>EXPENDITURES</b>					
<b>850</b>	Capital Outlay	36,872	15,000	15,000	51,000
<b>870</b>	Capital Outlay - Police	77,865	92,000	94,000	161,607
<b>871</b>	Capital Outlay - Pwd/Sewer	68,250	85,000	45,000	103,500
	<b>TOTAL EXPENDITURES</b>	182,987	192,000	154,000	316,107
<b>UNRESERVED CASH BALANCE</b>		\$ 156,515	\$ 56,415	\$ 414	\$ 10,007

Kansas statutes provide that any Governing Body of any city may provide, by adoption of an Ordinance, for a Municipal Equipment Reserve Fund to finance the acquisition of equipment. Moneys may be budgeted and transferred to such fund from any source which may be lawfully utilized for such purposes, including equipment use charges on the various departments and agencies of the City to finance new and replacement equipment. Equipment includes machinery, vehicles and any other equipment or property including, but not limited to, computer hardware and software, which the city is authorized to purchase for municipal purposes. Transfers to this Fund are calculated based on the Fleet Replacement Schedule with each Fund covering its own projected depreciation. By following the transfer schedule the City should be able to avoid significant single year budget increases. Expenditures from this Fund do not require budgeting as it is a Reserve Fund. The 2020 MERF also includes the replacement of the in car video system for the Police Department and a new salt dome for the Public Works Dept.

## CITY OF BASEHOR ASSESSED VALUATION

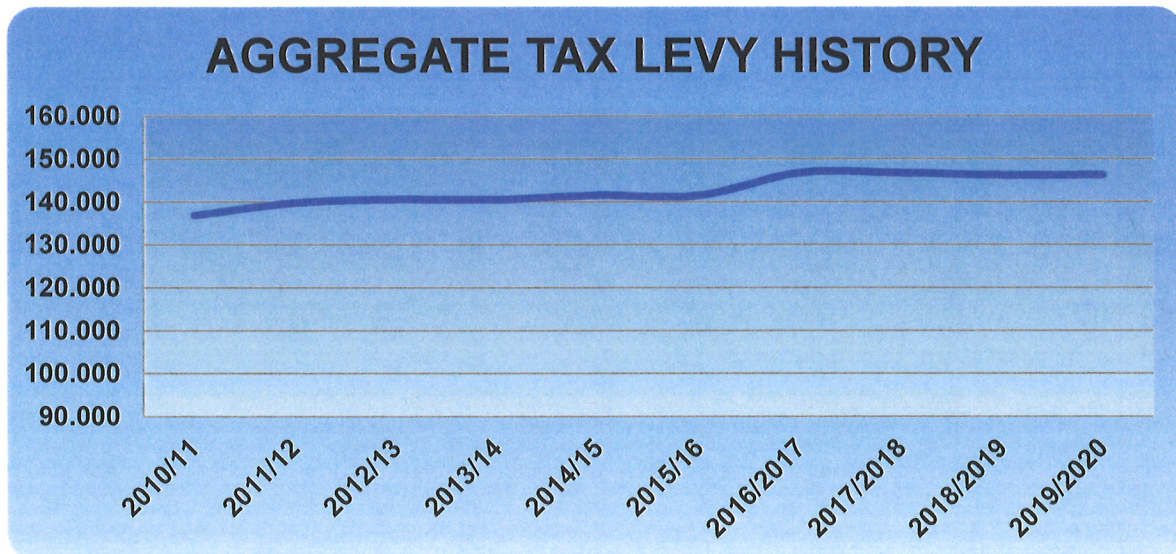
	Budget YEAR	Total	
	2011	\$ 50,502,675	10.87%
	2012	\$ 49,823,218	-1.35%
	2013	\$ 48,877,985	-1.90%
	2014	\$ 48,885,631	0.02%
	2015	\$ 50,416,747	3.13%
	2016	\$ 54,115,049	7.34%
	2017	\$ 58,007,750	7.19%
	2018	\$ 62,845,555	8.34%
	2019	\$ 69,576,165	14.96%
Estimated	2020	\$ 75,142,258	8.00%





## AGGREGATE TAX LEVY HISTORY

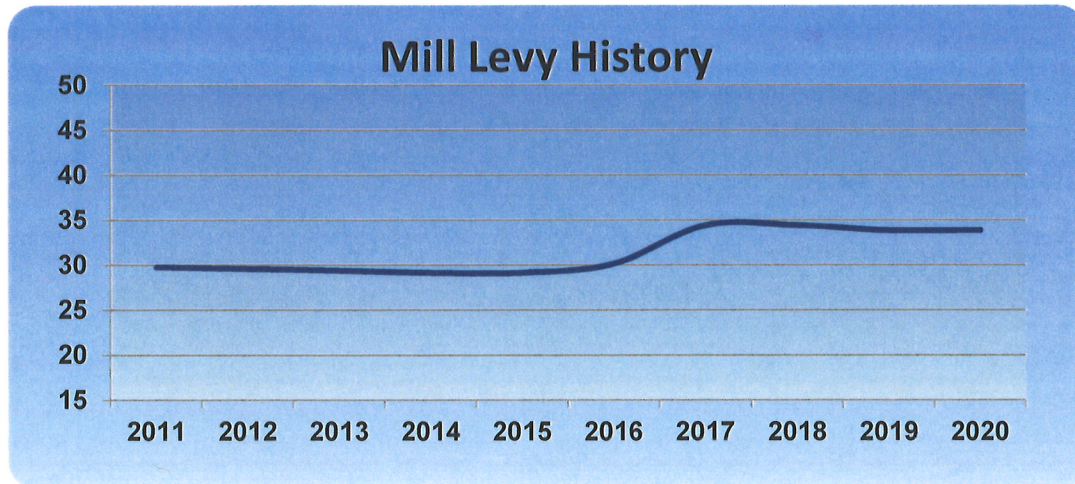
Year Tax/Budget	City	Leavenworth County	USD #458	State	Other	Total Levy
2010/11	29.778	33.085	61.012	1.5	11.490	136.865
2011/12	29.596	35.513	61.500	1.5	11.646	139.755
2012/13	29.407	36.514	66.148	1.5	06.985	140.554
2013/14	29.157	36.570	61.505	1.5	11.776	140.508
2014/15	30.160	36.570	61.505	1.5	11.776	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	33.862	37.608	60.761	1.5	12.497	146.228
2019/2020	33.862	37.608	60.761	1.5	12.497	146.228



\*Source: Leavenworth County Clerk

**CITY OF BASEHOR  
MILL LEVY HISTORY**

<b>Budget</b>				<b>Debt</b>	<b>Employee</b>	
<b>Year</b>	<b>Total</b>	<b>General</b>	<b>Service</b>	<b>Benefit</b>	<b>Park Fund</b>	
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	33.862	20.953	3.661	9.248	-	
2020	33.862	20.453	5.161	7.248	1.000	





Fleet Replacement Schedule

2.00%		1.53%		Loade		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
PD #13	2011	Chevy Impala (drives to training-academy)	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
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	\$0.00	\$0.00
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	\$50,803.70	\$9,943.09
PD #17	2014	Ford Taurus Police Interceptor-SRO	Patrol vehicle-SRO only	2.00%	5	5	2019	\$27,645	\$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	\$27,645	\$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	\$0.00	\$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
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	\$10,145.93	\$0.00	\$10,145.93
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	\$10,145.93	\$0.00	\$10,145.93
Estimated Cost Transfer Amount									\$0.00		\$90,093.00		\$45,046.50		\$93,732.75		\$101,607.41	
									\$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
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 Transfer Amount									\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
									\$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 Transfer Amount									\$57,850.00		\$0.00		\$0.00		\$0.00		\$0.00	
									\$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	\$21,000.00	\$1,462.79
Estimated Cost Transfer Amount									\$0.00		\$0.00		\$0.00		\$0.00		\$21,000.00	
									\$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
PW #13 New Equip	2018	Ford F-550 4X4 Dump/plow & spreader		2.00%	10	15	2033	\$87,603	\$0.00	\$6,493.11	\$0.00	\$6,493.11	\$85,000.00	\$6,493.11	\$0.00	\$6,493.11	\$0.00	\$6,493.11
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	\$0.00	\$9,873.17
Estimated Cost Transfer Amount									\$0.00		\$0.00		\$85,000.00		\$0.00		\$45,640.00	
									\$49,916.02		\$49,916.02		\$42,441.09		\$42,441.09		\$49,774.12	
NON VEHICLE CAPITAL ITEMS																		
	2020	New Public Works Salt Dome															\$37,500.00	
	2020	New Police In car Video system	current one is very old technology														\$60,000.00	
Estimated Cost									\$97,500.00									
Estimated Cost Transfer Amount									\$57,850.00		\$90,093.00		\$130,046.50		\$93,732.75		\$265,747.41	
									\$193,862.33		\$193,862.33		\$145,715.45		\$136,713.21		\$153,758.96	