

# 2026 City of Basehor Budget



Presented by Maddie Bouton, Deputy City Administrator  
July 9, 2025



# How to Stay Informed

1

## **Attend City Council Meetings**

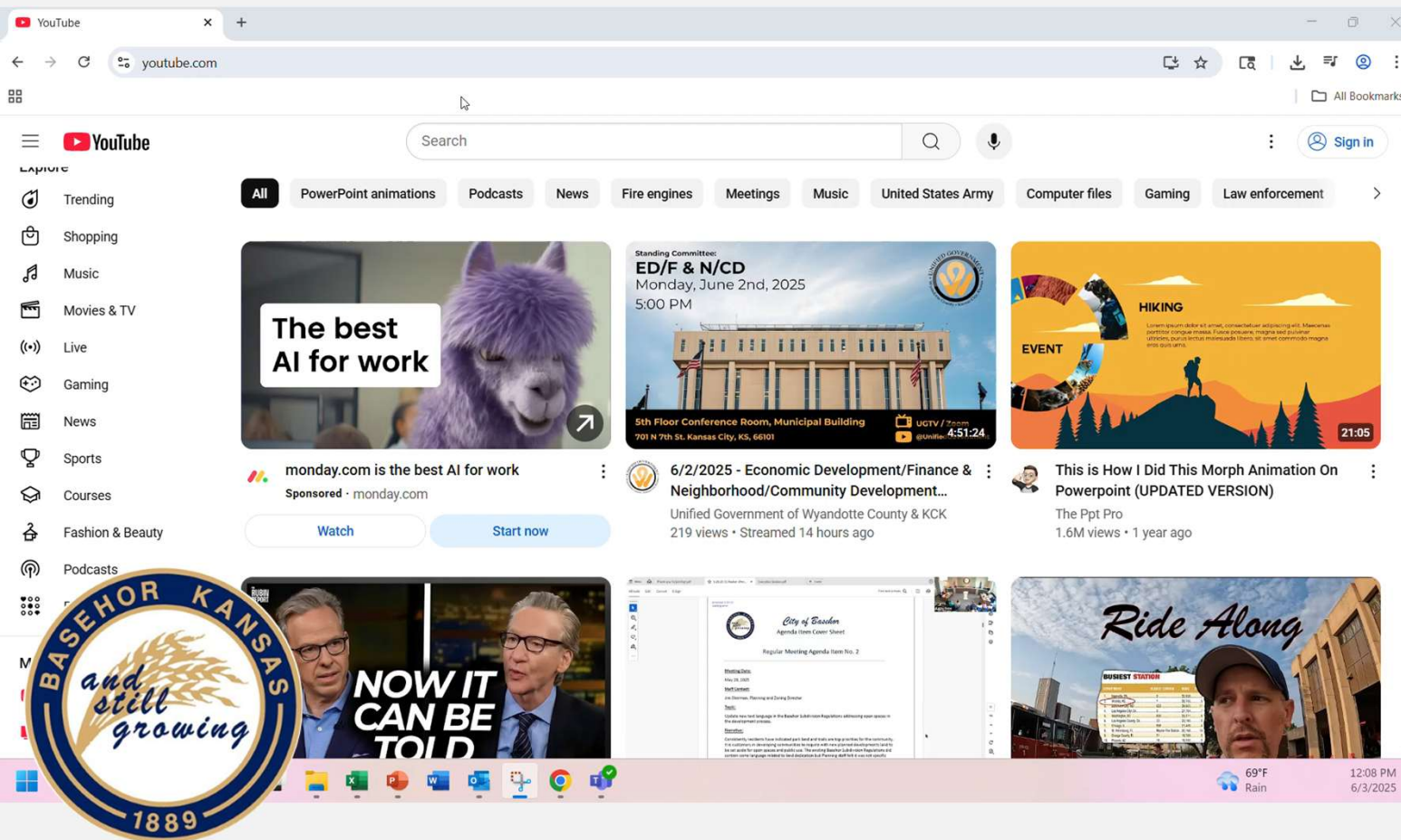
Location: Basehor  
City Hall, 1600 N  
158<sup>th</sup> Street

Dates: 2<sup>nd</sup> and 4<sup>th</sup>  
Wednesday Monthly  
Time: 6:00 pm





# How to Stay Informed

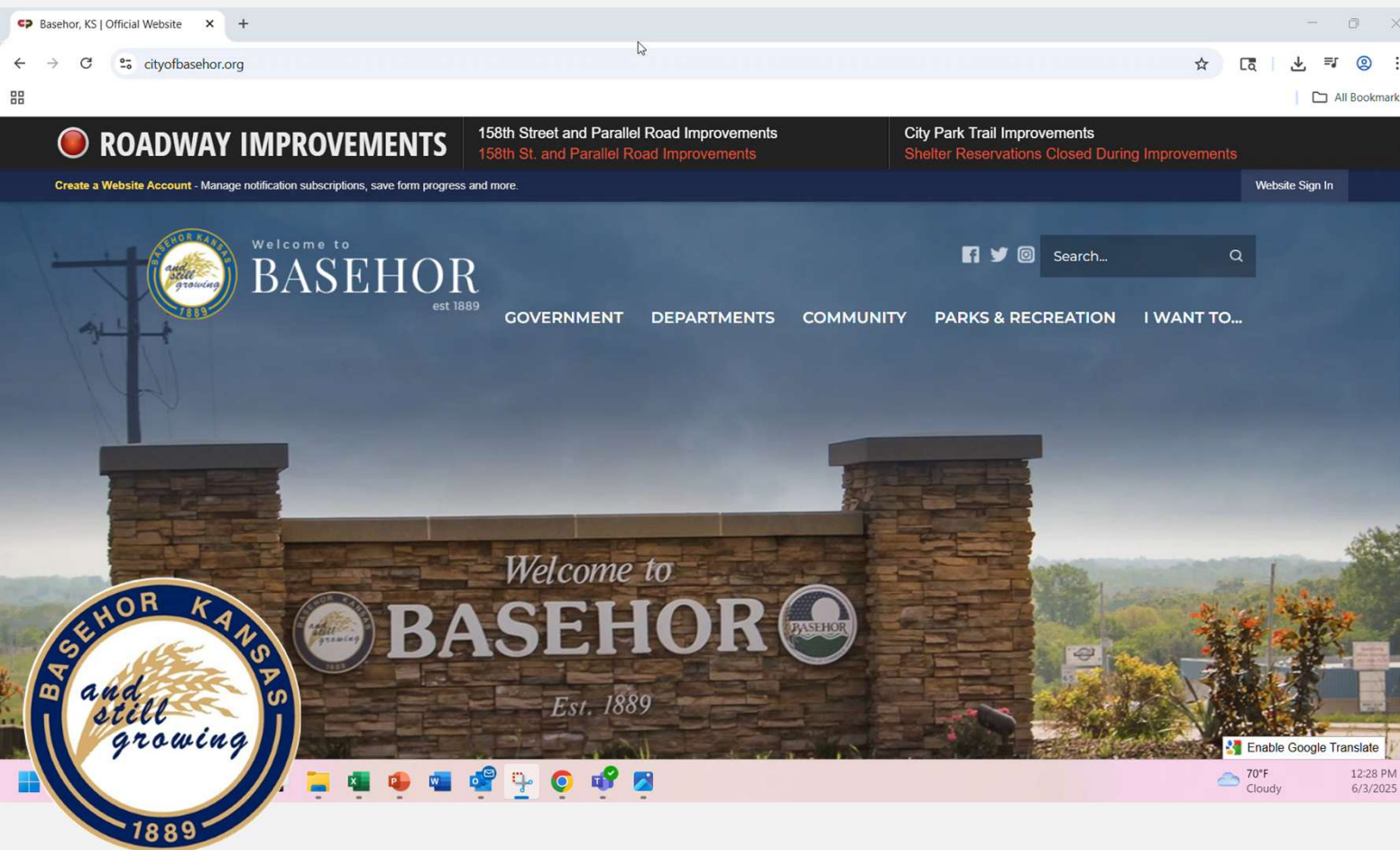


2

## View Meetings on YouTube

City Council meetings are recorded and uploaded to YouTube the following day. Search “City of Basehor” on YouTube.

# How to Stay Informed



3

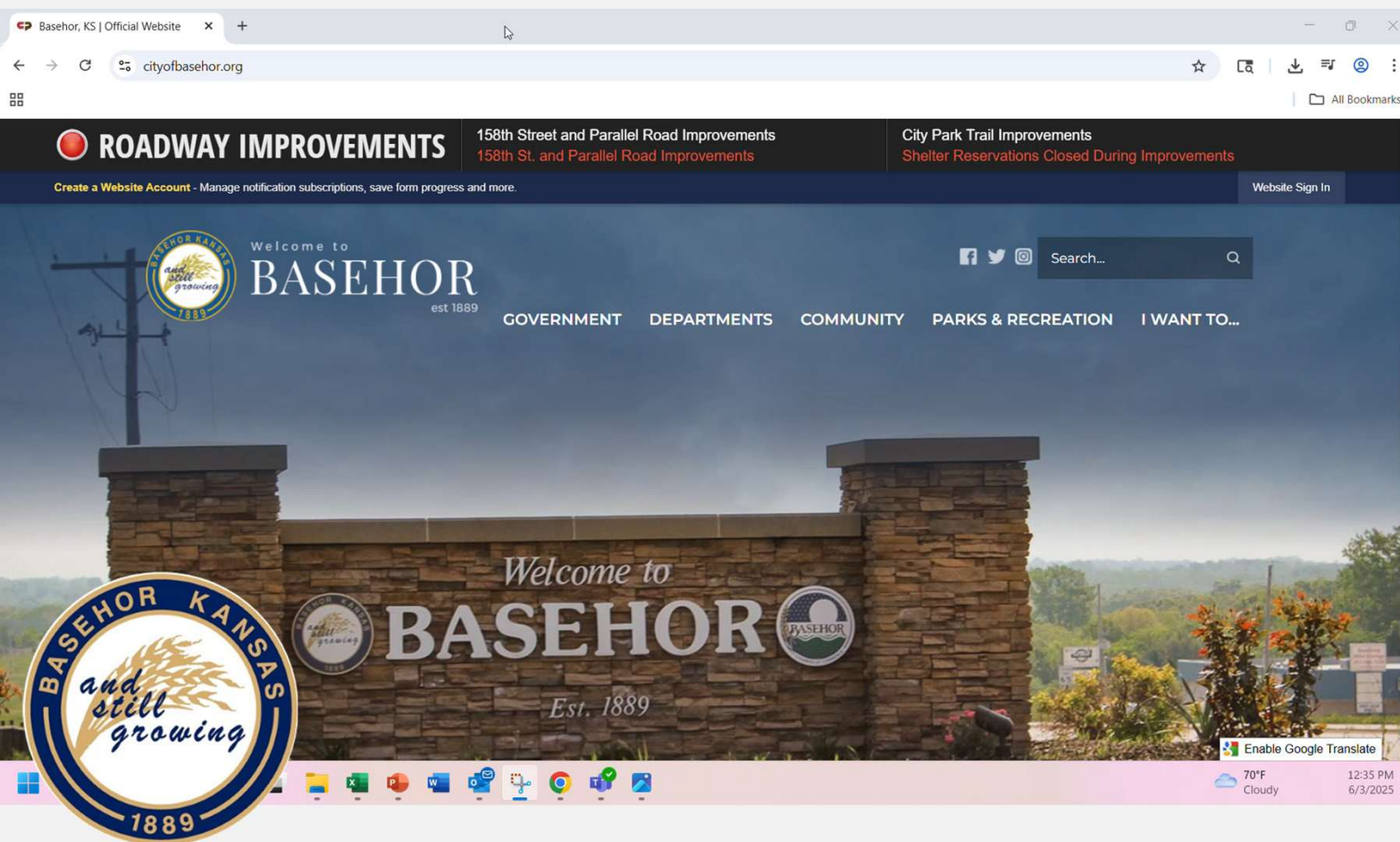
**View**

**Presentations  
on the City's  
Website**

Go to  
[www.cityofbasehor.org](http://www.cityofbasehor.org)  
and from the menu, select  
Departments,  
Administration, Budget.



# How to Stay Informed



4

**View the  
Meeting  
Agenda  
Packets**

Go to  
[www.cityofbasehor.org](http://www.cityofbasehor.org)  
and from the menu, select  
Government, Agenda &  
Minutes.



# How are Meetings Noticed to the Public?

1

On the City's website ([cityofbasehor.org](http://cityofbasehor.org)) where community members can sign up for email and/or text notifications.

2

In the City's e-News, which is email to subscribers monthly.

3

In the City's *Basehor Quarterly Newsletter*, which is mailed to all residents and businesses in Basehor every quarter.

4

On the City's social media pages, including Facebook, Instagram, and X. Like us/Follow us @cityofbasehor

5

Public Hearings are noticed in the Leavenworth Times and/or the Tonganoxie Mirror.





**CERTIFICATE**

To the Clerk of Leavenworth County, State of Kansas

We, the undersigned, officers of

City of Basehor

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditure for the various funds for the year 2025; and  
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

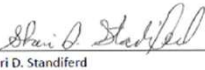
		2025 Adopted Budget		
		Budget Authority	Amount of 2024	Final Tax Rate
		for Expenditures	Ad Valorem Tax	(County Clerk's Use Only)
Table of Contents:		Page No.		
Allocation of MVT, RVT, and 16/20M Veh Tax		2		
Schedule of Transfers		3		
Statement of Indebtedness		4		
Statement of Lease-Purchases		5		
Fund	K.S.A.			
General	12-101a	6	6,897,921	4,736,060
Debt Service	10-113	7	2,707,138	
Library	12-1220	7		
Employee Benefit	12-1220	8	1,634,197	
Parks & Recreation	ORD-770	8	157,500	
Glenwood Sewer		9	25,000	
Cedar Lakes Sewer		9	35,000	
Special Highway		10	1,461,321	
Capital Projects		10	6,569,885	
Sewer		12	2,657,609	
Solid Waste		12	926,239	
Special Drug & Alcohol		11	22,000	
Non-Budgeted Funds-Assistance Fund		11	500	
Non-Budgeted Funds-Mayor's Charity Fund		13	41,000	
Non-Budgeted Funds-Land Bank Fund		14	250	
Totals	XXXXXX		23,135,560	4,736,060
Budget Hearing Notice		15		County Clerk's Use Only
Combined Rate and Budget Hearing Notice		16		
RNR Hearing Notice		17		
Neighborhood Revitalization		18		Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 31.588

Does budget require a resolution to exceed the Revenue Neutral Rate? YES

Assisted by:  
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Deputy City Administrator  
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Basehor, KS 66007  
Email:  
mbouton@cityofbasehor.org

  
Ben Sims, Council President

  
Shari D. Standiford

  
Vickie McEnroe

Governing Body

Date Attested: August 28, 2024

  
Katherine M. Kenn  
City Clerk



# Going Above and Beyond the Requirement

The State of Kansas requires all taxing authorities to make available certain information related to the operating budget of the organization. The information is minimal.





# Going Above and Beyond the Requirement

## ROADWAY IMPROVEMENTS

158th Street and Parallel Road Improvements  
158th St. and Parallel Road Improvements

City Park Trail Improvements  
Shelter Reservations Closed During Improvements

Create a Website Account - Manage notification subscriptions, save form progress and more.

Website Sign In



Welcome to  
**BASEHOR**  
est 1889



- GOVERNMENT
- DEPARTMENTS**
- COMMUNITY
- PARKS & RECREATION
- I WANT TO...

Open the *Departments* page

### ADMINISTRATION

- Budget
- Business Licenses
- Charter Ordinances
- Ordinances
- Resolutions
- City Clerk / Finance Documents
- Code Procedure for Kansas Cities (PDF)
- Employment Opportunities
- Subscribe to e-News

### ANIMAL CONTROL

### BUILDING DEPARTMENT

- Applications & Handouts
- Inspections
- Residential Construction
- Commercial Construction
- Exterior Grant Program
- Planning Commission

### MUNICIPAL COURT

- Your Rights in Municipal Court
- Appearance in Court
- Before Court Begins
- The Trial
- Presenting Your Case
- Judgement of the Court
- Fines, Accident Cases & State Fees
- Forms
- UPOC & STO

### MUNICIPAL SERVICES

- Bids / Proposals
- City Utility Services
- Emergency Snow Routes
- Field of Dreams
- Parks
- Planning Commission
- Public Safety Ordinances

### BASEHOR CITY PARK

- Community Garden
- Field of Dreams
- Tomahawk Park
- Park Reservations

### PLANNING & ZONING

- Planning & Zoning Documents
- Planning & Regulations Guides
- Planning Commission
- Zoning Appeals

### POLICE DEPARTMENT

- Animal Control
- Follow Us on Facebook
- Mission & Values

### UTILITIES

- Sewer Services
- Trash & Recycling Services

https://cityofbasehor.org/101/Departments

Enable Google Translate

# 2025 Community Survey Results

- Completed in early 2025 with a 95% level of confidence.
- Residents have a very positive perception of the City.
- 87% very satisfied or satisfied with the overall quality of life in Basehor (increase of 5% from 2019).
- Satisfaction with City services is much higher in Basehor than other communities, both regionally and nationally.







# What's Next?

The survey included questions about not only how is Basehor doing today, but what would residents like to see in the future.





# Most Important Capital Projects to our Residents

1

Streets  
(Reconstruction  
of Existing)

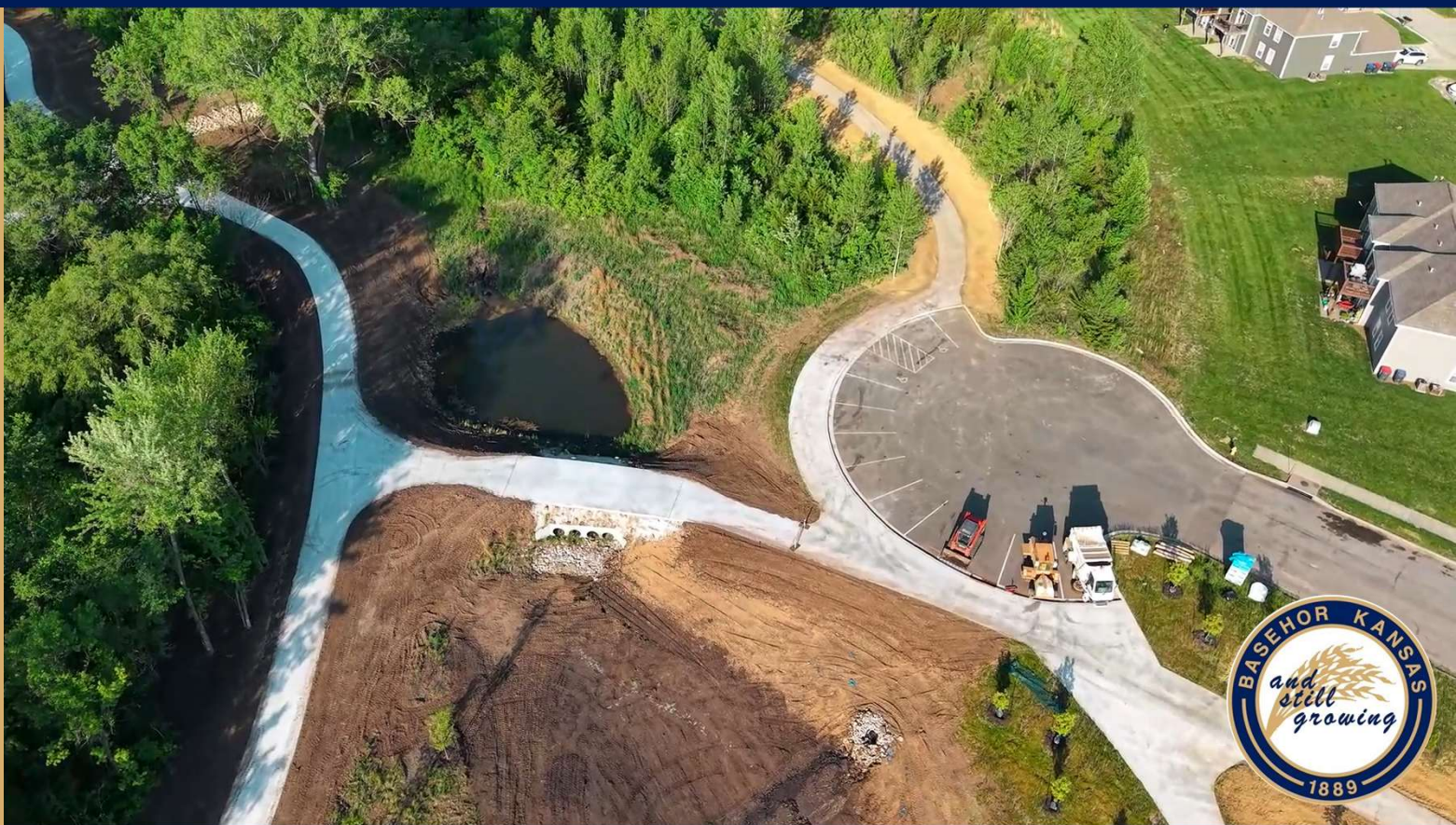




# Most Important Capital Projects to our Residents

2

New  
Sidewalks  
& Trails



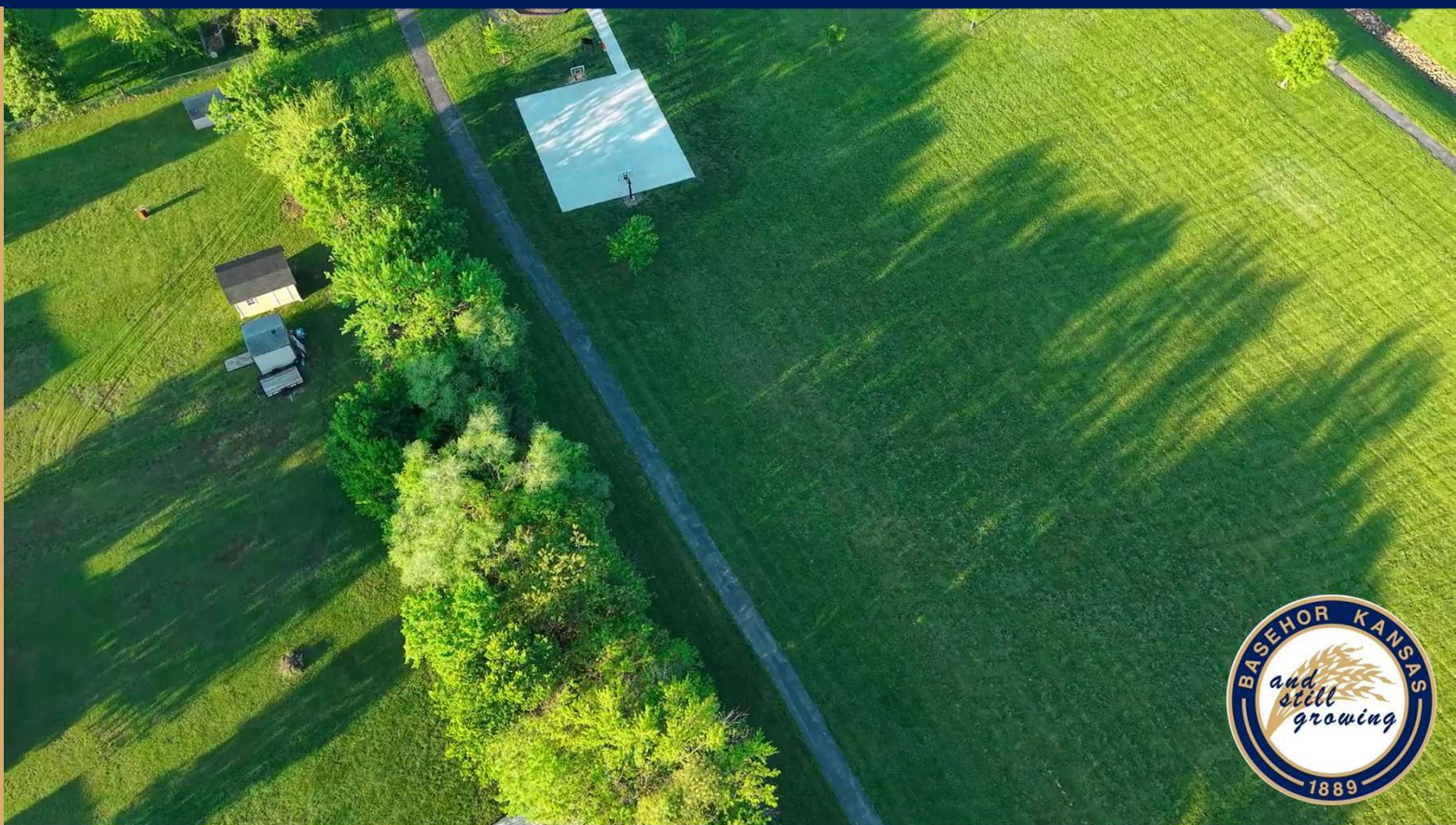


# Most Important Capital Projects to our Residents

3

## Parks

(Upgrading  
Existing  
Equipment &  
Facilities)





# What Words Describe Basehor Best?

openness focused  
thinking blooming **supportive** strong  
forward  
energetic  
excellent **friendly** growth  
generous  
vibrant **community** fun good location  
caring  
communicative outstanding  
safe





# 2026 Budget Timeline

Governing Body  
Retreat

9 May 2025



Intent to Exceed Revenue  
Neutral Rate Presentation



11 June 2025

25 June 2025



Presentation to Governing  
Body

Presentation to Governing  
Body

9 July 2025

Presentation to Governing  
Body

23 July 2025

Presentation to Governing  
Body (Release Draft Line-  
Item Budget)

13 Aug. 2025

Budget Public Hearings  
(2)

27 Aug. 2025





# The City of Basehor's 2026 Budget Priorities

Priorities working together  
to maintain Basehor as a  
community of choice.





Ad  
Valorem  
Tax  
=  
Property  
Tax

Mill Rate  
=  
Property  
Tax Rate

1 mill  
generates  
\$149,865  
of City tax  
levy, given  
\$149.8 M  
assessed  
value

Tax Levy =  
Revenue  
generated  
by  
applying  
mill rate to  
assessed  
value



# Tax Terminology





# City of Basehor Fund Structure



## Governmental Activity Funds

*These funds are primarily funded by property tax.*

General

Employee Benefit

Parks &  
Recreation

Bond & Interest

## Capital Project and Equip Funds

*These funds are primarily funded by sales tax.*

Capital  
Improvement

Consolidated  
Highway

Special Alcohol

Municipal Maint.  
and Equip. Fund  
(MMERF)

## Enterprise Funds

*These funds are primarily funded by utility charges.*

Wastewater

Solid Waste

## Fiduciary Funds

*These funds are held by the City but not controlled by the City.*

Cedar Lake

Glenwood Sewer

## Special Funds

*These funds have specific restrictions of revenues and expenditures.*

Basehor Town  
Center TIF

Mayor's Charity

Assistance  
Programs



# Where do my Property Taxes go?

## Mill Rates by Jurisdiction - 2025

State of Kansas	1.5	1%
Leavenworth County	37.561	26%
City of Basehor	33.928	23%
Fairmount Township		
Fire	7.417	5%
USD 458 School District	59.614	41%
Basehor Community Library	5.812	4%
<b>Total:</b>	<b>145.832</b>	



**For every \$1 of property taxes paid, \$0.23 comes to the City of Basehor for City services.**



# How are property taxes calculated on a house?



The Leavenworth County Appraiser's Office assigns an appraised value to all homes in Basehor.

$$\text{Appraised Value} \times \text{Assessment Percentage} = \text{Assessed Value}$$



$$\text{Assessed Value} \times \text{Mill Rate} \div 1,000 =$$

**City Portion of Tax Bill**

The Mill Rate is the only portion of the tax calculation equation that the City controls.



# How are property taxes calculated on a house?



The Leavenworth County Appraiser's Office assigns an appraised value to all homes in Basehor.

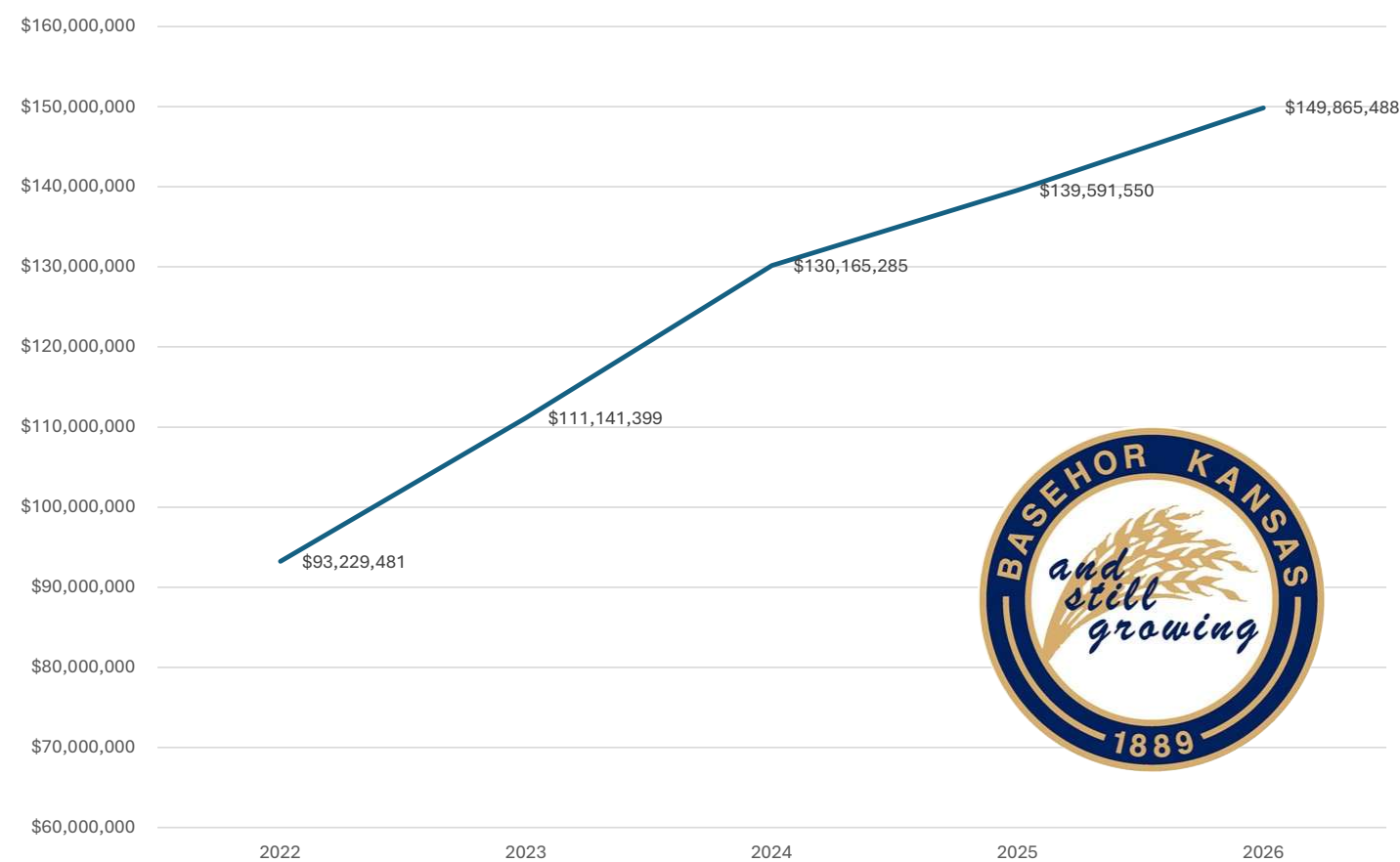
$$\$405,000 \times 11.5\% = \$46,575$$



$$\$46,575 \times 33.928 \div 1,000 = \$1,580$$

The Mill Rate is the only portion of the tax calculation equation that the City controls.

# History of Property Valuations in Basehor



2026 Value is \$149.8 million.

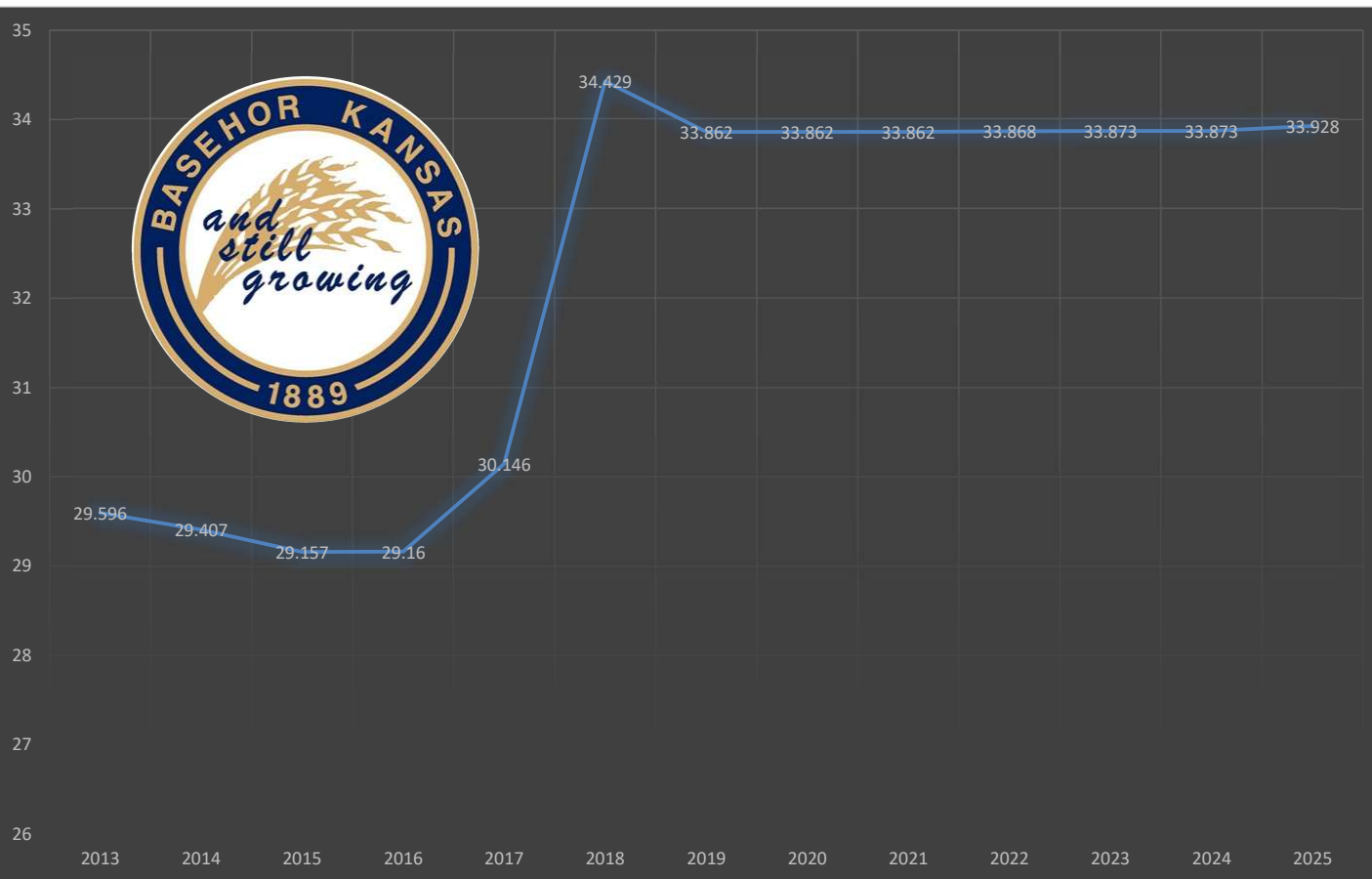
Increase of 7.36% from 2025.

48% of the increase is from new construction.

52% of this increase is from appreciation of existing properties.



# History of Mill Rate in Basehor



No increase in property tax rate.

Residents and businesses may have paid more in taxes if property value increased.

City of Basehor Governing Body supports capping property valuations for the purpose of providing property tax relief to residents.



# Analysis of City Classes and Mill Rates

- There are three classes of cities in Kansas: First Class (26), Second Class (96), and Third Class (504). Basehor is a City of the Third Class.
- Basehor's mill rate in the previous budget was **33.928** and the 2026 proposed mill rate is **33.928**.
- The average city mill rate (property tax rate) of Third Class cities is 46.926 mills.
- The average city mill rate (property tax rate) of Second Class cities is 50.647 mills.
- The average city mill rate (property tax rate) of First Class cities is 36.960 mills.
- When ranked from the highest mill rate to the lowest mill rate, Basehor is 320 out of 504.



# Analysis of Cities with a Similar Population (7,000-9,000)

- Regardless of class, there are 9 cities in Kansas that have a population of between 7,000 – 9,000.
- The average city mill rate (property tax rate) of those cities is **40.652 mills**.
- Basehor's mill rate in the previous budget was **33.928 mills** and the 2026 proposed mill rate is **33.928 mills**.
- When ranked from the highest mill rate to the lowest mill rate, Basehor is 8 out of 9.



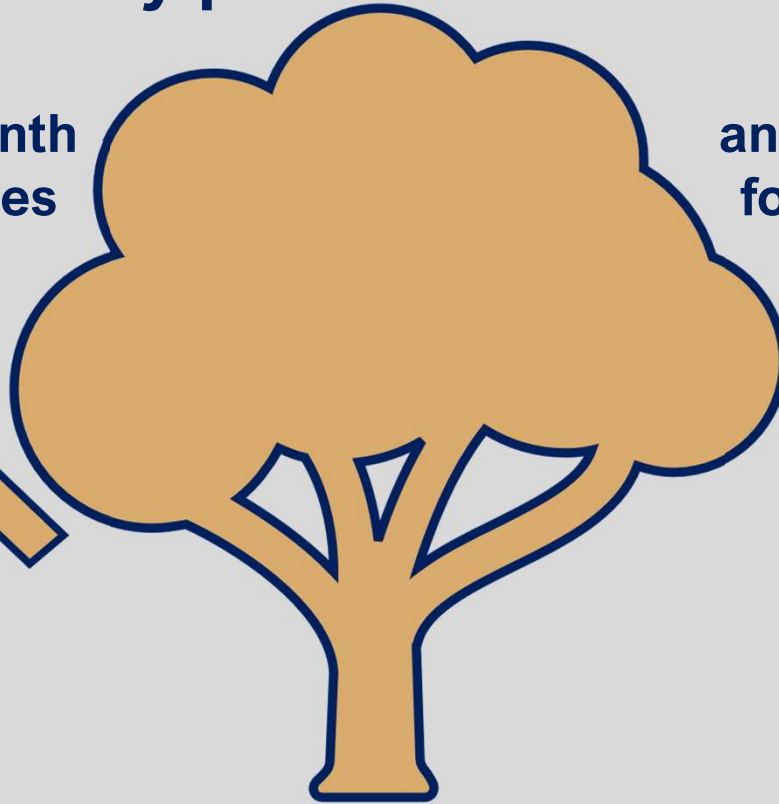
# **No increase in tax rate but property values increased... what does that mean for Basehor property owners?**

**On average, the City portion of the taxes will increase...**


**an estimated \$3 per month  
for residential properties**



**an estimated \$34 per month  
for commercial properties**







# Emphasis Points for the 2026 Budget



Paving for Progress Plan for 2026-2035



Remain competitive for recruitment and retention of City staff



Prioritize maintenance of the public's investment into City facilities, trails and parks



Transition the City's fleet to a lease-equity program



Flat mill rate and continue to support 4% cap on property valuations



# Municipal Maintenance and Equipment Fund (MMERF)

- On April 9, 2025, the City's Governing Body approved Ordinance No. 951 which updated the City's MMERF to include maintenance. This allows the City to better prepare for the maintenance expenses of the significant improvements provided by the City. The City allocates certain project costs to the City's MMERF.
- The projects for that are eligible are: pavement projects (includes roadways, trails, and sidewalks), park projects, and City facility projects with a value of \$20,000 or above.
- The percentage of project costs will depend on project type and size, and will be in the range of 5-15%, and are subject to the review and approval of the City Administrator with consultation with the City Attorney.
- The City's MMERF has three accounts: pavement projects, park projects, and City facility projects.
- The 2026 proposed budget includes an allocation to the MMERF for \$996,287 (\$646,287 for pavement, \$150,000 for parks, and \$200,000 for City facility projects).





# The City's Current Fleet

- The City has 28 vehicles in its fleet.
- Since 2020, the City has purchased 14 vehicles. The total cost of the vehicles and equipment for these vehicles was \$921,784.50.
- The City spends on average \$75,000 per year in vehicle maintenance.
- The City has historically held vehicles beyond their useful life. The average age of the City's fleet is 8 years.



# Lease Equity Fleet Program – Enterprise

- The City has researched what other cities and counties do to manage their fleet and replace their fleet.
- 24 local governments in the region use Enterprise Fleet Management for their fleet management needs.
- A 5-year fleet program, including the purchasing a vehicles, equipment, and maintenance, would cost the City \$1.6 million. This would replace all City vehicles on a 5-year rotation.
- This represents a projected savings of \$520,000 over 5 years.
- This would reduce the average age of City vehicles from 8 years to 3 years.





# 2026 Budget Next Steps

1

Return to the Governing Body on July 23 to discuss the importance of Economic Development. During this meeting, staff will take a deep dive into the City's sales tax performance, as well as the City's tax base.

2

Return to the Governing Body on August 13 to review the performance of each fund and get final feedback regarding the 2026 budget. The draft line-item budget will be published on the City's website on this day.

