



2026 Budget

City of Basehor, Kansas

Fiscal Year 2026: January 1 – December 31
Adopted Budget

FY 2026 Adopted

Operating Budget



Prepared By:
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Maddie Bouton, Deputy City Administrator

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The City of Basehor

August 27, 2025

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

City staff is pleased to present the 2026 operating budget. The primary focuses of this budget are represented in the following statements:

- Basehor is advancing trails and parks projects.
- Basehor is a place where we take pride in our community and its safety.
- Basehor is improving, modernizing, and maintaining roads.
- Basehor is proposing no tax rate increase.
- Basehor is a desirable place to live, work, and grow a business.
- Basehor is continuing to promote fiscal transparency and stewardship.

The City's mill rate is 23% of all mill rates applied to property in the City. The mill rate included in the 2026 operating budget is 33.928 mills, which represents no increase from 2025. In response to a new Kansas state statute (Senate Bill 13) that was implemented in 2021, the City of Basehor received from Leavenworth County the mill rate for 2026 that would allow the city to levy the same level of ad valorem property taxes as 2025. This is referred to in the statute as the "Revenue Neutral Rate." The city complied with all regulations outlined in the statute and has included a mill rate that is the same as the 2025 rate, which exceeds the Revenue Neutral Rate supplied to us from Leavenworth County.

Property values in the City of Basehor have increased 7.36%. Of that increase, over 48% is directly attributable to new development in the City. An increase in property valuation with a significant portion of the increase due to new development and construction positions the City well financially and helps mitigate the need to increase the mill rate to accommodate an increase in demand for services.

This budget includes several key initiatives, including:

- Continuing Communication Efforts such as the *Basehor Quarterly*
- Funding the 4th of July Fireworks Display
- Contractual Maintenance of Trails and Landscaping of High Traffic Corridors
- Advancement of all Projects in the Capital Improvement Plan
- Strategic Investments into the Sanitary Sewer Infrastructure System
- Funding of Paving for Progress – the City's road maintenance initiative
- Remaining competitive for the recruitment of City staff, including members of the Police Department

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 2026 budget was designed and adopted to be consistent with the long-term vision of the City and the objectives of maintaining a responsive and financially stable position while providing efficient and high-quality service levels.

Staff would like to thank Mayor Dick Drennon and the City Council members for providing a positive vision and direction in preparation of the 2026 Budget. Special acknowledgement to department heads and Ben Hart for their involvement and commitment to this process.

Sincerely,



Leslee Rivarola, City Administrator



City of Basehor Elected Officials

City staff would like to thank the Mayor, Council President, and Council Members for their positive vision and direction in preparation of the 2026 operating budget.



Richard Drennon, Mayor
Elected: November 2021
4 Year Term 1/2022 - 12/2025



Ben J. Sims, Council President
Elected: November 2023
4 Year Term 12/2023 - 12/2027



Shari D. Standiferd, Council Member
Elected: November 2021
4 Year Term 1/2022 - 12/2025



Vernon J. Fields, Council Member
Elected: November 2023
4 Year Term 12/2023 - 12/2027



Ty Garver, Council Member
Elected: November 2021
4 Year Term 1/2022 - 12/2025



Vickie McEnroe, Council Member
Elected: November 2023
4 Year Term 12/2023 - 12/2027



City of Basehor Staff

City of Basehor Department Heads

City Administrator: Leslee Rivarola lrivarola@cityofbasehor.org

Deputy City Administrator: Maddie Bouton mbouton@cityofbasehor.org

Planning & Zoning Director: Jim Sherman jsherman@cityofbasehor.org

Director of Municipal Services: Gene Myracle citsuper@cityofbasehor.org

Interim Chief of Police: Clifton Oblinger coblinger@basehorpolice.org

City of Basehor Appointed Officials

City Attorney: Todd Luckman

Land Use Attorney/Special Counsel: Pete Heaven

Municipal Judge: Honorable Bill Hutton

City Prosecutor: Nathan Sutton

Public Defender: James Floyd

City of Basehor Planning Commissioner

Jon Gallion, Chairman

Stacy Tatkenhorst, Vice Chair

Mike Roe

Tom Lally

Blake Waters

James Owen

Janice Spillman

City of Basehor Board of Zoning Appeals

Steve Foss

Brian Freeman

David Howard

William Lindquist

City of Basehor 2026 Operating Budget

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City Profile

History of Basehor:

Basehor is a city in Leavenworth County, Kansas and is a suburb of the Kansas City Metropolitan Area.

Basehor was founded in 1889 by brothers Reuben and Ephraim Basehor. They both were of Pennsylvania Dutch descent and came to Kansas in 1854. After living in Lawrence for a time, Ephraim began working as a hired hand for an area farmer. He eventually bought the farm and other land holdings in the area. Basehor was incorporated in 1965.

Basehor Statistics:

Average Household Income: \$115,092

In the 2020 Census, Basehor was highlighted as the 2nd fastest growing City in Kansas with a population of 5,000 or more.

Average Home Appraised Amount: \$405,000

Educational Attainment (Age 25+):

- 4.08%- Less than High School
- 30.90%- High School Graduate
- 21.03%- Some College
- 11.39%- Associates Degree
- 20.17%- Bachelor's Degree
- 12.42%- Graduate Degree

Total Average Household Size: 2.83 persons



How Are Property Taxes Calculated on a Property?

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

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

City Portion of Tax Bill

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

Additional Information:

The appraised value of the home is set by the Leavenworth County Appraiser's Office. The assessment percentage is set in Kansas Statute. For residential homes, the assessment percentage is 11.5%. For commercial properties, the assessment percentage is 25%.





Breaking Down the Mill Rate

For every \$1 in property taxes a Basehor resident or business pays, \$0.23 goes to the City of Basehor. The remaining \$0.77 is sent to other taxing jurisdictions.



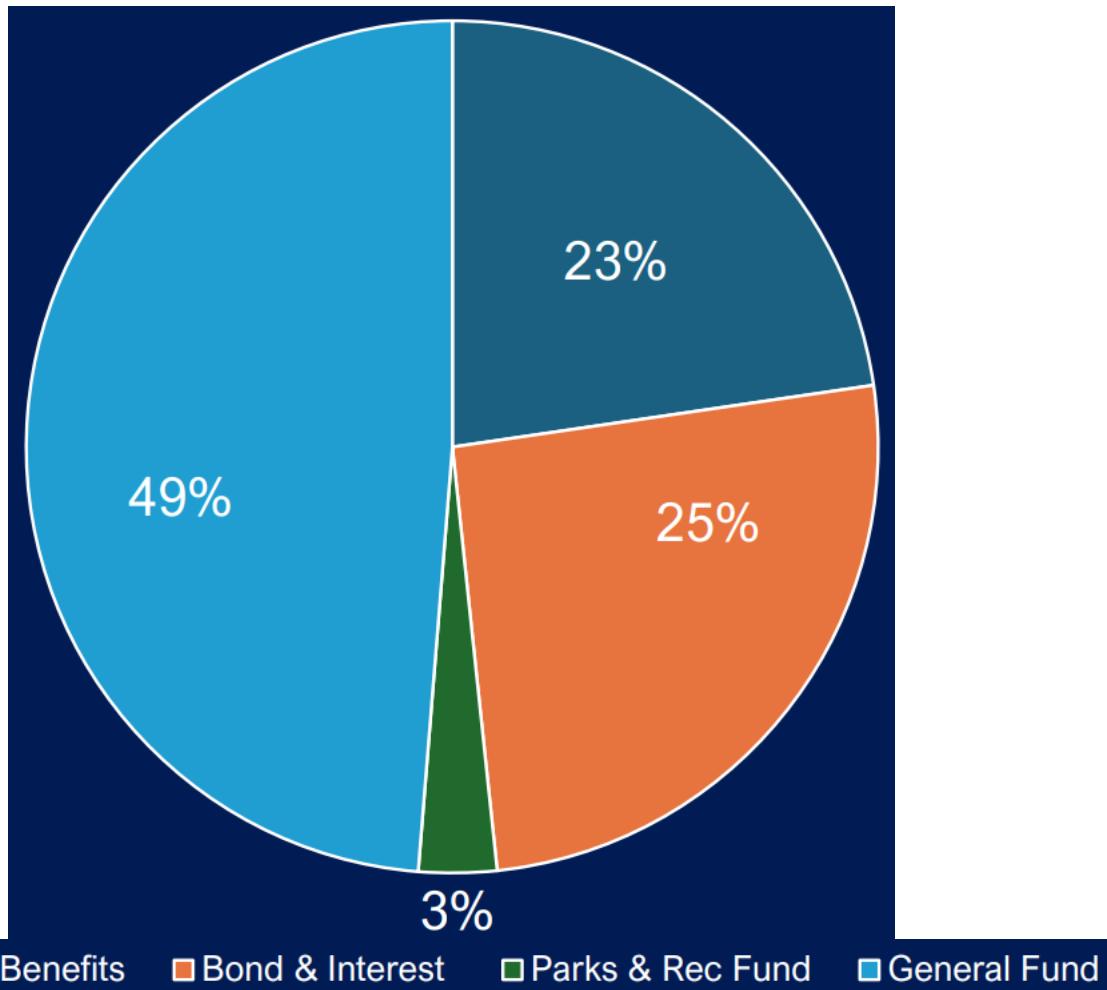
Mill Rates by Jurisdiction - 2025

	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%	
Total:	145.832		



Property Tax

What does it fund?



General Fund:

Funds Facilities, Administration, Planning and Zoning, Streets, and Police. The largest expense of the General Fund is the Police Department.

Employee Benefits:

Funds indirect pay of City employees.

Bond & Interest:

Funds municipal bonds and interest that accumulates on said bonds.

Parks and Recreation:

Funds park upkeep and development.

Successful Grants = A Successful Community

- Since 2020, the City of Basehor has received **\$22 million** in grants and external funding for our community.
- That is about **6 times the amount of property taxes** the City collects in a single year.
- This means for the past 5 years, every year, the City has collected more in grants and external funding than it did in property taxes.
- The City has been able to complete significant improvements and projects without increasing the City's mill rate, which has not increased since 2018.



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



2026 Budget Priorities

The City of Basehor's 2026 Budget Priorities

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



2026 Budget Highlights



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



2026 Budget Process

2026 Budget Timeline



Presentation to Governing Body

Presentation to Governing Body

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



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.





2026 Operating Budget

General Fund: Revenues

Description	Actuals 2024	Budget 2025	Proposed 2026
BUILDING PERMITS	\$188,980	\$165,000	\$235,000
PET LICENSES	\$205	\$500	\$500
BUSINESS LICENSES	\$21,200	\$20,000	\$23,500
MISC FEES/PERMITS/LICENSES	\$7,602	\$12,500	\$12,500
SUP-SIGNS	\$0	\$1,000	\$1,000
PLAN/PLAT APPLICATION FEES	\$4,905	\$6,500	\$6,500
ANIMAL CONTROL SVCS-TONGANOXIE	\$0	\$0	\$0
COURT FINES	\$108,924	\$75,000	\$120,000
ATMOS ENERGY FRANCHISE TAX	\$77,311	\$62,500	\$82,500
SW BELL FRANCHISE TAX	\$10,721	\$15,000	\$15,000
SUBURBAN WATER FRANCHISE TAX	\$44,082	\$22,000	\$48,000
SALES TAX	\$845,240	\$863,271	\$931,877
LOCAL ALCOHOL LIQUOR FUND	\$23,725	\$30,000	\$30,000
AD VALOREM PROPERTY TAX	\$4,373,372	\$4,736,062	\$5,070,287
BACK TAXES	\$33,419	\$25,000	\$37,500
PRIOR YR CURRENT (ESCAPE) TAX	\$663	\$0	\$1,000
COMM VEHICLE PROP TAX	\$11,597	\$9,000	\$13,500
MOTOR VEHICLE DISTRIBUTION	\$421,056	\$450,000	\$475,000
RECREATIONAL VEHICLE TAX	\$4,332	\$6,500	\$6,500
16M & 20M TRUCK TAX	\$552	\$650	\$650
REIMBURSEMENT REV/SRO (USD 458)	\$52,698	\$55,000	\$59,500
REIMBURSEMENT REV/SPECIAL ASSIGNMENT	\$8,429		\$10,000
OTHER REVENUES	\$12,948	\$25,000	\$25,000
INTEREST INCOME	\$117,598	\$75,000	\$125,000
POLICE GRANT-JAG (ST OF KS)	\$37,500	\$0	\$0
EVERGY (WESTAR) FRANCHISE TAX	\$203,505	\$195,000	\$215,000
MIDCO (FORMERLY WOW)	\$23,066	\$27,000	\$27,000
TRANSFER IN FRM SPEC LIQ FUND	\$13,175	\$15,000	\$17,500
FEES CHARGED FOR PD SPECIAL OT	\$0	\$10,000	\$12,000
TOTALS	\$6,646,804	\$6,902,483	\$7,601,814

*A portion of the Ad Valorem Property Taxes is transferred to the Employee Benefit Fund, the Bond & Interest Fund, and the Parks & Recreation Fund. This is a result of the consolidation of the mill rates in the 2022 budget process.

General Fund: Facilities Expenses

Description	Actuals 2024	Budget 2025	Proposed 2026
UTILITY GAS	\$8,131	\$14,000	\$14,000
UTILITY ELECTRIC	\$28,316	\$25,000	\$32,500
UTILITY WATER	\$5,771	\$3,250	\$10,000
TELEPHONE/FAX/INTERNET SERVIC	\$44,711	\$58,000	\$58,000
VEHICLE/EQUIPMENT MAINT & REP	\$3,442	\$1,500	\$5,000
FACILITY REPAIRS & MAINTENANC	\$27,116	\$25,000	\$32,500
STREET LIGHTING	\$89,940	\$100,000	\$100,000
TECHNOLOGY SUPPORT	\$93,215	\$95,000	\$105,000
MISC CONTRACTUAL SERVICES	\$35,182	\$30,000	\$40,000
MISCELLANEOUS COMMODITIES	\$7,900	\$4,000	\$10,000
SAFETY EQUIPMENT	\$0	\$1,000	\$1,000
TOTALS	\$343,722	\$356,750	\$408,000

General Fund: Clerk/Finance Expenses

Description	Actuals 2024	Budget 2025	Proposed 2026
PERSONAL SERVICES	\$558,946	\$602,862	\$680,021
PERSONAL SERVICES PART TIME	\$0	\$0	\$0
PERSONAL SERVICES OVERTIME	\$5,108	\$2,000	\$7,500
LEGAL PROFESSIONAL FEES	\$74,600	\$50,000	\$100,000
PAGING/WIRELESS	\$1,886	\$2,000	\$2,250
NOTICES & PRINTED MATERIALS	\$23,224	\$30,000	\$30,000
COURT FEES	\$42,685	\$42,500	\$45,000
TRAINING/TRAVEL/MILEAGE	\$10,775	\$25,000	\$25,000
INSURANCE EXPENSES	\$169,977	\$175,000	\$200,000
PROMO/PUB RELATIONS ACTIVITIE	\$170	\$5,000	\$5,000
MILEAGE REIMB/CAR ALLOWANCE	\$0	\$6,500	\$6,500
ORGANIZATION MEMBERSHIP DUES	\$11,852	\$20,000	\$15,000
ACCOUNTING & AUDIT	\$41,435	\$57,500	\$57,500
MISC CONTRACTUAL SERVICES	\$164,843	\$100,000	\$125,000
OFFICE SUPPLIES	\$3,912	\$6,000	\$6,000
MISCELLANEOUS COMMODITIES	\$6,382	\$4,000	\$10,000
POSTAGE & POSTAL PERMIT	\$2,883	\$3,500	\$3,500
CAPITAL OUTLAY	\$11,380	\$10,500	\$12,500
TOTALS	\$1,130,056	\$1,142,362	\$1,330,771

General Fund: Governing Body Expenses

Description	Actuals 2024	Budget 2025	Proposed 2026
ELECTED OFFICIALS-PAYROLL	\$54,600	\$54,600	\$54,600
TRAINING/TRAVEL/MILEAGE	\$2,521	\$2,500	\$2,500
PROMO/PUB RELATIONS ACTIVITIE	\$283	\$3,000	\$3,000
ORGANIZATION MEMBERSHIP DUES	\$1,326	\$1,200	\$1,200
COMMUNITY ENRICHMENT DONATION	\$21,000	\$21,000	\$21,000
MISC CONTRACTUAL SERVICES	\$96	\$1,200	\$1,200
OFFICE SUPPLIES	\$0	\$200	\$200
MISCELLANEOUS COMMODITIES	\$2,094	\$2,000	\$2,000
PRINTED MATERIALS	\$40	\$0	\$100
FIREWORKS - BASEHOR COMMUNITY VOL	\$14,996	\$20,000	\$20,000
Totals	\$96,955	\$105,700	\$105,800

General Fund: Human Resources Expenses

Description	Actuals 2024	Budget 2025	Proposed 2026
EMPLOYEE ASSISTANCE PROGRAM	\$1,983	\$1,500	\$2,250
PROPAYROLL	\$9,952	\$12,000	\$12,000
HR SUPPORT PLUS	\$10,000	\$11,000	\$12,000
EMP CYBER SECURITY	\$3,422	\$5,000	\$5,000
EMPLOYEE ENGAGEMENT	\$4,819	\$10,000	\$10,000
CLOTHING ALLOWANCE	\$22,970	\$27,500	\$30,000
VACCINATION ALLOWANCE	\$280	\$350	\$500
TUITION REIMB	\$0	\$5,250	\$5,250
TOTALS	\$53,426	\$72,600	\$77,000

General Fund: Miscellaneous Expenses

Description	Actuals 2024	Budget 2025	Proposed 2026
MISC CONTRACTUAL SERVICES	\$391	\$0	\$0
TOTALS	\$391	\$0	\$0

General Fund: Planning & Zoning Expenses

Description	Actuals 2024	Budget 2025	Proposed 2026
PERSONAL SERVICES	\$242,918	\$350,727	\$348,616
PERSONAL SERVICES OVERTIME	\$2,614	\$1,200	\$3,000
LEGAL PROFESSIONAL FEES	\$0	\$15,000	\$15,000
PAGING/WIRELESS	\$1,938	\$2,500	\$2,500
NOTICES & PRINTED MATERIALS	\$1,756	\$5,500	\$5,500
VEHICLE/EQUIPMENT MAINT & REP	\$10	\$1,500	\$1,500
PROFESSIONAL SVCS/STUDIES	\$87,918	\$50,000	\$50,000
TRAINING/TRAVEL/MILEAGE	\$193	\$7,500	\$8,500
ORGANIZATION MEMBERSHIP DUES	\$100	\$1,000	\$1,500
PLAN COMM TRAIN/MILEAGE	\$0	\$2,000	\$2,000
DEVELOPMENT ESCROW	-\$9,943	\$0	\$0
MISC CONTRACTUAL SERVICES	\$29,231	\$35,000	\$25,000
OFFICE SUPPLIES	\$291	\$1,000	\$1,000
MISCELLANEOUS COMMODITIES	\$981	\$3,000	\$3,000
GAS/OIL/MISC	\$681	\$2,000	\$2,000
BUSINESS IMPROVEMENT GRANT (BIG)	\$0	\$0	\$10,000
POSTAGE & POSTAL PERMIT	\$41	\$1,500	\$1,500
CAPITAL OUTLAY	\$0	\$1,000	\$1,000
Totals	\$358,730	\$480,427	\$481,616

General Fund: Police Expenses

Description	Actuals 2024	Budget 2025	Proposed 2026
PERSONAL SERVICES	\$1,066,560	\$1,285,857	\$1,312,851
PERSONAL SERVICES SPECIAL ASSIGNMENT	\$9,242	\$12,000	\$12,000
PERSONAL SERVICES OVERTIME	\$60,412	\$80,000	\$80,000
PAGING/WIRELESS	\$7,602	\$6,000	\$10,000
ANIMAL CONTROL EXPENSES	\$3,844	\$10,000	\$8,000
NOTICES & PRINTED MATERIALS	\$966	\$3,200	\$2,000
VEHICLE/EQUIPMENT MAINT & REP	\$11,034	\$22,500	\$17,500
LEAVENWORTH COUNTY JAIL	\$900	\$10,000	\$2,500
TRAINING/TRAVEL/MILEAGE	\$35,682	\$36,000	\$37,000
PROMO/PUB RELATIONS ACTIVITIE	\$790	\$4,000	\$2,000
ORGANIZATION MEMBERSHIP DUES	\$879	\$2,000	\$2,000
DONATIONS	\$0	\$1,000	\$1,000
MISC CONTRACTUAL SERVICES	\$42,840	\$45,000	\$47,500
OFFICE SUPPLIES	\$979	\$3,150	\$1,750
MISCELLANEOUS COMMODITIES	\$6,486	\$12,500	\$8,000
GAS/OIL/MISC	\$37,513	\$65,000	\$47,500
POSTAGE & POSTAL PERMIT	\$523	\$1,500	\$1,500
CAPITAL OUTLAY	\$55,063	\$27,500	\$25,000
Totals	\$1,341,313	\$1,627,207	\$1,618,101

General Fund: Streets Expenses

Description	Actuals 2024	Budget 2025	Proposed 2026
PERSONAL SERVICES	\$230,757	\$391,626	\$407,362
PERSONAL SERVICES OVERTIME	\$7,013	\$12,500	\$12,500
PAGING/WIRELESS	\$498	\$1,000	\$1,000
VEHICLE/EQUIPMENT MAINT & REP	\$20,717	\$30,000	\$30,000
TRAINING/TRAVEL/MILEAGE	\$0	\$1,500	\$1,500
MISC CONTRACTUAL SERVICES	\$3,153	\$1,000	\$1,000
OFFICE SUPPLIES	\$0	\$2,000	\$2,000
MISCELLANEOUS COMMODITIES	\$304	\$5,250	\$5,250
GAS/OIL/MISC	\$8,189	\$15,000	\$15,000
SAFETY EQUIPMENT	\$1,626	\$4,000	\$4,000
CAPITAL OUTLAY	\$0	\$24,000	\$0
Totals	\$272,256	\$487,876	\$479,612

Employee Benefit: Revenues

Description	Actuals 2024	Budget 2025	Proposed 2026
AD VALOREM PROPERTY TAX	\$1,000,000	\$1,150,000	\$1,150,000
INTEREST INCOME	\$3,340	\$12,000	\$6,000
REIMBURSEMENT REV/SRO (USD 458)	\$20,269	\$27,500	\$30,000
TRANSFER IN FRM SPEC LIQ FUND (06)	\$5,067	\$7,000	\$7,500
TRANS FROM SEWER FUND	\$250,000	\$380,000	\$470,000
TRANS FROM SOLID WASTE FUND	\$25,000	\$60,000	\$60,000
TOTALS	\$1,303,676	\$1,636,500	\$1,723,500

Employee Benefit: Expenses

Description	Actuals 2024	Budget 2025	Proposed 2026
WORK COMP	\$34,444	\$100,415	\$71,575
EMPLOYEE LIFE INSURANCE	\$2,334	\$2,067	\$2,750
SHORT TERM DISABILITY	\$6,995	\$11,652	\$12,113
LONG TERM DISABILITY	\$5,063	\$9,294	\$9,663
SOCIAL SECURITY	\$170,613	\$213,428	\$221,881
MEDICARE	\$40,669	\$49,915	\$51,892
KANSAS UNEMPLOYMENT TAX	\$3,001	\$21,343	\$17,894
VISION PLAN	\$6,770	\$9,727	\$6,821
EMPLOYEE MEDICAL INSURANCE	\$309,229	\$547,124	\$599,382
EMPLOYEE DEFERRED COMPENSATIO	\$198,969	\$322,973	\$376,432
EMPLOYEE DENTAL INSURANCE	\$20,450	\$29,037	\$16,191
KANSAS POLICEMEN & FIREMEN	\$240,890	\$317,223	\$301,261
HSA CONTRIBUTIONS	\$0	\$0	\$35,000
TOTALS	\$1,039,426	\$1,634,197	\$1,722,853

Sewer: Revenues

Description	Actuals 2024	Budget 2025	Proposed 2026
SEWER CONNECTION FEES	\$321,600	\$280,000	\$327,500
SEWER CAP IMP CONNECTION FEES	\$9,600	\$9,000	\$10,000
DELINQUENT FEE COLLECTIONS	\$45,144	\$12,500	\$15,000
UTILITY BILLING CHARGES	\$2,035,263	\$2,350,000	\$2,400,000
INTEREST INCOME	\$106,340	\$50,000	\$75,000
TOTALS	\$2,517,947	\$2,701,500	\$2,827,500

Sewer: Expenses

Description	Actuals 2024	Budget 2025	Proposed 2026
TRANSFER TO EMPLOYEE BENEFIT	\$250,000	\$380,000	\$470,000
PERSONAL SERVICES	\$479,403	\$703,486	\$750,702
PERSONAL SERVICES OVERTIME	\$12,548	\$10,000	\$15,000
UTILITY ELECTRIC	\$144,944	\$175,000	\$180,000
TELEPHONE/FAX/INTERNET SERVIC	\$14,525	\$17,500	\$20,000
PAGING/WIRELESS	\$2,343	\$2,000	\$2,750
VEHICLE/EQUIPMENT MAINT & REP	\$534	\$7,500	\$8,500
SLUDGE WASTE REMOVAL	\$22,576	\$90,000	\$95,000
PROFESSIONAL SVCS/STUDIES	\$0	\$55,000	\$55,000
TRAINING/TRAVEL/MILEAGE	\$300	\$3,000	\$3,000
FACILITY REPAIRS & MAINTENANC	\$34,284	\$95,000	\$95,000
COLLECTION SYS MAINT & REPAIR	\$60,114	\$165,000	\$165,000
SAMPLING	\$4,588	\$6,500	\$7,500
MISC CONTRACTUAL SERVICES	\$64,297	\$65,000	\$75,000
MISCELLANEOUS COMMODITIES	\$2,255	\$5,000	\$5,000
GAS/OIL/MISC	\$7,649	\$15,000	\$15,000
POSTAGE & POSTAL PERMIT	\$4,609	\$10,000	\$10,000
SAFETY EQUIPMENT	\$2,469	\$5,000	\$5,000
MAINTENANCE MATERIALS/SUPPLIE	\$3,682	\$35,000	\$35,000
NEW EQUIPMENT	\$0	\$15,000	\$15,000
CAPITAL OUTLAY	\$1,203,276	\$150,000	\$150,000
SEWER LINE REHAB	\$0	\$250,000	\$250,000
CAPITAL IMPROVEMENT	\$54,127	\$0	\$0
INTEREST EXPENSE	-\$35,325	\$0	\$0
KDHE LOAN PYMT/PAY OFF DEBT	\$403,976	\$353,988	\$353,988
2023 SEWER BOND PAYMENT	\$43,635	\$43,635	\$43,635
TOTALS	\$2,780,811	\$2,657,609	\$2,825,075

Solid Waste: Revenues

Description	Actuals 2024	Budget 2025	Proposed 2026
BAG STICKERS	\$2,258	\$500	\$750
DELINQUENT FEE COLLECTIONS	\$17,402	\$5,000	\$20,000
UTILITY BILLING CHARGES	\$870,500	\$925,931	\$975,000
INTEREST INCOME	\$1,808	\$500	\$2,000
Totals	\$891,967	\$931,931	\$997,750

Solid Waste: Expenses

Description	Actuals 2024	Budget 2025	Proposed 2026
TRANSFER TO EMPLOYEE BENEFIT	\$25,000	\$60,000	\$60,000
PERSONAL SERVICES	\$50,376	\$107,835	\$79,180
PERSONAL SERVICES OVERTIME	\$941	\$0	\$1,000
TRAINING/TRAVEL/MILEAGE	\$0	\$1,000	\$1,000
SOLID WASTE DISPOSAL	\$811,577	\$743,904	\$840,000
MISC CONTRACTUAL SERVICES	\$5,427	\$3,750	\$6,500
OFFICE SUPPLIES	\$0	\$250	\$250
MISCELLANEOUS COMMODITIES	\$628	\$1,000	\$1,000
PRINTED MATERIALS-	\$0	\$1,000	\$1,000
POSTAGE & POSTAL PERMIT	\$4,609	\$7,500	\$6,500
Totals	\$898,558	\$926,239	\$996,430

Bond & Interest: Revenues

Description	Actuals 2024	Budget 2025	Proposed 2026
AD VALOREM PROPERTY TAX	\$1,250,000	\$1,400,000	\$1,800,000
PINEHURST BD SPEC ASSESSMENT	\$210,902	\$212,902	\$0
SPECIAL ASSESSMENT/BTC	\$78,000	\$0	\$0
MOTOR VEHICLE DISTRIBUTION	\$1,477	\$1,477	\$1,477
TRANSFER FROM CAPITAL IMPROVEMENT	\$475,000	\$930,000	\$625,000
INTEREST INCOME	\$0	\$5,000	\$5,000
TDD - SALES TAX REVENUE	\$77,511	\$79,836	\$82,231
TOTALS	\$2,092,890	\$2,629,215	\$2,513,708

Bond & Interest: Expenses

Description	Actuals 2024	Budget 2025	Proposed 2026
2012 GO BONDS (BTC & 155TH) (2020B)	\$284,543	\$287,193	\$284,543
2013 GO BONDS	\$182,300	\$193,800	\$0
2015 GO BONDS	\$84,838	\$88,050	\$86,100
2019 GO BONDS	\$154,181	\$151,181	\$148,181
2020 BONDS	\$114,700	\$112,700	\$110,700
2021 PD LEASE PURCHASE	\$41,371	\$0	\$0
2021 PW DUMP TRUCK LEASE PURCHASE	\$21,921	\$21,921	\$10,961
2022-A GO BONDS	\$682,313	\$682,463	\$682,463
2025-A GO BONDS	\$0	\$486,210	\$486,210
2023-A GO BONDS	\$489,022	\$683,620	\$683,620
TOTALS	\$2,055,189	\$2,707,138	\$2,492,777

Consolidated Highway: Revenues

Description	Actuals 2024	Budget 2025	Proposed 2026
LOCAL SALES/USE TAX	\$299,055	\$316,998	\$336,018
COUNTY SALES/USE TAX	\$546,185	\$578,956	\$613,694
SPECIAL CITY/COUNTY HWY TAX	\$207,538	\$219,990	\$233,189
COUNTY FUEL TAX	\$35,203	\$37,315	\$39,554
INTEREST INCOME	\$84,108	\$210,000	\$150,000
ROAD EXCISE TAXES (ALL)	\$180,693	\$150,000	\$175,000
TOTALS	\$1,352,782	\$1,513,259	\$1,547,455

Consolidated Highway: Expenses

Description	Actuals 2024	Budget 2025	Proposed 2026
STREET REPAIRS & MAINTENANCE	\$24,883	\$25,630	\$26,399
MISC CONTRACTUAL SERVICES	\$5,539	\$5,705	\$5,876
155TH/158TH STREET IMPROVEMENTS PROJECTS	\$61,896	\$63,753	\$65,666
MAINTENANCE MATERIALS/SUPPLIES	\$2,874,337	\$725,000	\$725,000
CURBS AND GUTTERS (PAVING FOR PROGRESS)	\$206,061	\$90,000	\$92,700
STREET IMPROVEMENTS (PAVING FOR PROGRESS)	\$1,911,635	\$600,000	\$618,000
TOTALS	\$5,084,352	\$1,510,088	\$1,533,641

Special Alcohol: Revenues

Description	Actuals 2024	Budget 2025	Proposed 2026
LOCAL ALCOHOL LIQUOR FUND	\$23,725	\$27,500	\$30,000
INTEREST INCOME	\$1,681	\$500	\$1,750
Totals	\$25,406	\$28,000	\$31,750

Special Alcohol: Expenses

Description	Actuals 2024	Budget 2025	Proposed 2026
TRANS TO GENERAL FUND	\$13,175	\$15,000	\$17,500
TRANSFER TO EMPLOYEE BENEFIT	\$5,067	\$7,000	\$8,500
Totals	\$18,242	\$22,000	\$26,000

Parks & Recreation: Revenues

Description	Actuals 2024	Budget 2025	Proposed 2026
PROGRAM & SHELTER FEES	\$0	\$600	\$600
AD VALOREM PROPERTY TAX	\$50,000	\$75,000	\$150,000
FIELD OF DREAMS REVENUE	\$49,250	\$48,250	\$60,000
INTEREST INCOME	\$9,860	\$1,000	\$10,000
LOCAL ALCOHOL	\$23,725	\$27,500	\$32,000
DONATIONS	\$3,088	\$0	\$3,000
RES 93-01 PARK FEE	\$24,800	\$17,500	\$27,500
TOTALS	\$160,723	\$169,850	\$283,100

Parks & Recreation: Expenses

Description	Actuals 2024	Budget 2025	Proposed 2026
PERSONAL SERVICES PART TIME	\$0	\$10,000	\$10,000
FIELD OF DREAMS REBATES	\$9,098	\$12,000	\$0
FIELD OF DREAMS EXPENSES	\$36,626	\$85,000	\$100,000
UTILITY ELECTRIC	\$5,975	\$6,500	\$7,500
UTILITY WATER	\$1,768	\$1,500	\$20,000
PAGING/WIRELESS - PARKS & REC	\$288	\$0	\$500
PARKS VEHICLE/EQUIPMENT MAINT & REP	\$2,242	\$0	\$3,000
PARKS TRAINING/TRAVEL/MILEAGE	\$375	\$0	\$1,000
PARKS ORGANIZATION MEMBERSHIP DUES	\$100	\$0	\$500
PARK MAINTENANCE & REPAIR	\$10,450	\$35,000	\$58,000
MISC CONTRACTUAL SERVICES	\$4,968	\$7,500	\$10,000
MISCELLANEOUS COMMODITIES	\$42,501	\$0	\$10,000
GAS/OIL/MISC	\$564	\$0	\$2,500
PARKS & REC PROGRAMMING	\$0	\$0	\$60,000
Totals	\$114,956	\$157,500	\$283,000

Capital Improvement Fund:

Revenues

Description	Actuals 2024	Budget 2025	Proposed 2026
LOCAL SALES/USE TAX	\$598,110	\$633,996	\$672,036
ARPA FUNDS	\$0	\$0	\$0
INTEREST INCOME	\$43,681	\$50,000	\$50,000
BOND PROCEEDS 2022 - 155TH STREET	\$0	\$0	\$0
BOND PROCEEDS 2022 - CIVIC CAMPUS	\$0	\$0	\$0
BOND PROCEEDS 2023A	\$0	\$0	\$0
BOND PROCEEDS 2025A	\$0	\$6,000,000	\$0
SUNFLOWER FOUNDATION GRANT	\$0	\$0	\$0
CITY PARK TRAILS GRANT	\$0	\$356,476	\$0
155TH STREET REIMBURSEMENT - LVCO	\$1,963,252	\$0	\$0
TRANSFER FOR 155TH ST/158TH ST PROJECTS	\$2,874,337	\$725,000	\$725,000
OTHER REVENUES	\$13,700	\$0	\$0
TOTALS	\$5,493,080	\$7,765,472	\$1,447,036

Capital Improvement Fund: Expenses

Description	Actuals 2024	Budget 2025	Proposed 2026
Misc Contractual Services	\$129,122	\$76,301	\$78,590
Capital Outlay	\$450,706	\$0	\$100,000
158th & Parallel Street Improvement Project	\$2,270,393	\$2,000,000	\$0
158th & Parallel Streets MMERF Fee	\$0	\$0	\$646,287
155th Street Improvements Project	\$5,126,332	\$0	\$0
Basehor Town Center- Ph II	\$87,485	\$0	\$0
Street Inventory	\$19,816	\$0	\$0
Metro Green Trail	\$5	\$0	\$0
Tomahawk Park - Phase II	\$54,600	\$1,000,000	
Tomahawk Park - MMERF Fee	\$0	\$0	\$150,000
City Park Trails & Improvements	\$60,191	\$650,000	\$0
Civic Campus- KDOT Trail	\$483,602	\$266,398	\$0
Civic Campus Park Improvements	\$5,279,548	\$0	\$0
Civic Campus- City Hall	\$702,888	\$0	\$0
Civic Campus - Pond Improvements	\$0	\$400,000	\$0
Trail Maintenance + Landscaping	\$0	\$100,000	\$100,000
Vehicle Equipment Replacement	\$0	\$0	\$400,000
Equipment (IT) Replacement	\$21,689	\$20,600	\$21,218
2620 N 155th Street Rennovation	\$0	\$0	\$500,000
Coralberry Trail + BTC Engineering and Design		\$200,000	\$200,000
Field of Dreams Improvements	\$414,658		
Transfer to Bond and Interest Fund	\$475,000	\$930,000	\$625,000
Parkland and Trail Projects	\$29,812	\$25,000	\$25,000
TOTALS	\$15,605,848	\$5,668,300	\$2,846,095

Cedar Lakes

Description	Actuals 2024	Budget 2025	Proposed 2026
MAINTENANCE FEES	\$40,000	\$40,000	\$40,000
INTEREST INCOME	\$6,146	\$350	\$5,000
Total Revenues	\$46,146	\$40,350	\$45,000
MISC CONTRACTUAL SERVICES	\$21,855	\$35,000	\$40,000
Total Expenses	\$21,855	\$35,000	\$40,000

Glenwood Sewer District

Description	Actuals 2024	Budget 2025	Proposed 2026
MAINTENANCE FEES	\$33,000	\$33,000	\$33,000
INTEREST INCOME	\$9,723	\$400	\$8,000
Total Revenues	\$42,723	\$33,400	\$41,000
MISC CONTRACTUAL SERVICES	\$17,237	\$25,000	\$35,000
Total Expenses	\$17,237	\$25,000	\$35,000

Assistance Fund

Description	Actuals 2024	Budget 2025	Proposed 2026
INTEREST INCOME	\$51	\$0	\$0
Total Revenues	\$51	\$0	\$0
ASSISTANCE APPLICATIONS	\$99	\$500	\$1,000
Total Expenses	\$99	\$500	\$1,000

Mayor's Charity Fund

Description	Actuals 2024	Budget 2025	Proposed 2026
Total Revenues	\$49,080	\$42,000	\$50,000
Total Expenses	\$47,522	\$42,000	\$50,000

Municipal Maintenance and Equipment Replacement Fund (MMERF)

Description	Actuals 2024	Budget 2025	Proposed 2026
PAVEMENT PROJECTS	\$0	\$0	\$646,287
PARK PROJECTS	\$0	\$0	\$150,000
CITY FACILITY PROJECTS	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$796,287
PAVEMENT PROJECTS	\$0	\$0	\$150,000
PARK PROJECTS	\$0	\$0	\$50,000
CITY FACILITY PROJECTS	\$0	\$0	\$50,000
Total Expenses	\$0	\$0	\$250,000



Budget Summary



Revenue & Expenditure Summary

2026 Proposed Budget - Flat Mill Rate

	Revenues	Expenditures	Gap Analysis
General Fund	\$ 7,601,814	\$ 7,600,900.04	\$ 914
Employee Benefits	\$ 1,723,500	\$ 1,722,853.39	\$ 647
Sewer	\$ 2,827,500	\$ 2,825,074.80	\$ 2,425
Solid Waste	\$ 997,750	\$ 996,429.84	\$ 1,320
Bond & Interest	\$ 2,513,708	\$ 2,492,777.10	\$ 20,931
Consolidated Highway	\$ 1,547,455	\$ 1,533,640.56	\$ 13,814
MMERF***	\$ 796,287	\$ 250,000.00	\$ 546,287
Basehor Town Center TIF	\$ -	\$ -	\$ -
Parks & Recreation	\$ 283,100	\$ 283,000.00	\$ 100
Capital Improvement**	\$ 1,447,036	\$ 2,846,095.47	\$ (1,399,060)
Cedar Lakes Maintenance	\$ 45,000	\$ 40,000.00	\$ 5,000
Glenwood Sewer District	\$ 41,000	\$ 35,000.00	\$ 6,000
Special Alcohol Fund	\$ 31,750	\$ 26,000.00	\$ 5,750
Mayor's Charity Fund*	\$ 50,000	\$ 50,000.00	\$ -
Assistance Fund**	\$ -	\$ 1,000.00	\$ (1,000)
	\$ 19,905,900	\$ 20,702,771.19	\$ (796,871)

*The Mayor's Charity Fund has revenues and expenses only related to fundraising activities and does not rely on any revenues from the City of Basehor.

** The spending of fund balance in these funds is intentional.

*** This is a reserve fund for future maintenance needs.



Glossary

Ad Valorem: A form of taxation based on the value of a transaction or a property, either real estate or personal property.

Building Permit: A document of authorization needed to build a new structure or begin construction on an existing structure.

Capital Improvements: Any permanent structure or other asset added to a property that adds to its value.

Enterprise Fund: A self-supporting government fund that sells goods and services to the public.

Fiduciary Fund: Accounts for assets that are held in trust for others.

Franchise Tax: A tax paid by certain companies that wish to conduct business in specific states.

General Obligation Bond: Municipal bonds which provide a way for state and local governments to raise money for projects that may not generate a revenue stream directly.

Sales Tax: A tax paid to a governing body for the sales of certain goods and services.

Property Tax: An ad valorem tax assessed on real estate by a local government and paid by the property owner.

Service Contract: An agreement between a customer (or client) and a person (or company) who will be providing services.

Sewer Connection Fee: A one-off charge as a condition to connect to the City's sewer system.

Special Assessment: A specific tax levied on private property to meet the cost of public improvements that enhance the value of the property.

Utility Billing Charges: A cost incurred for usage of utilities such as sewage, and waste disposal.