

2026 City of Basehor Budget



Presented by Maddie Bouton, Deputy City Administrator
August 27, 2025

How to Stay Informed

1

Attend City Council Meetings

Location: Basehor
City Hall, 1600 N

158th Street

Dates: 2nd and 4th

Wednesday Monthly

Time: 6:00 pm



How to Stay Informed

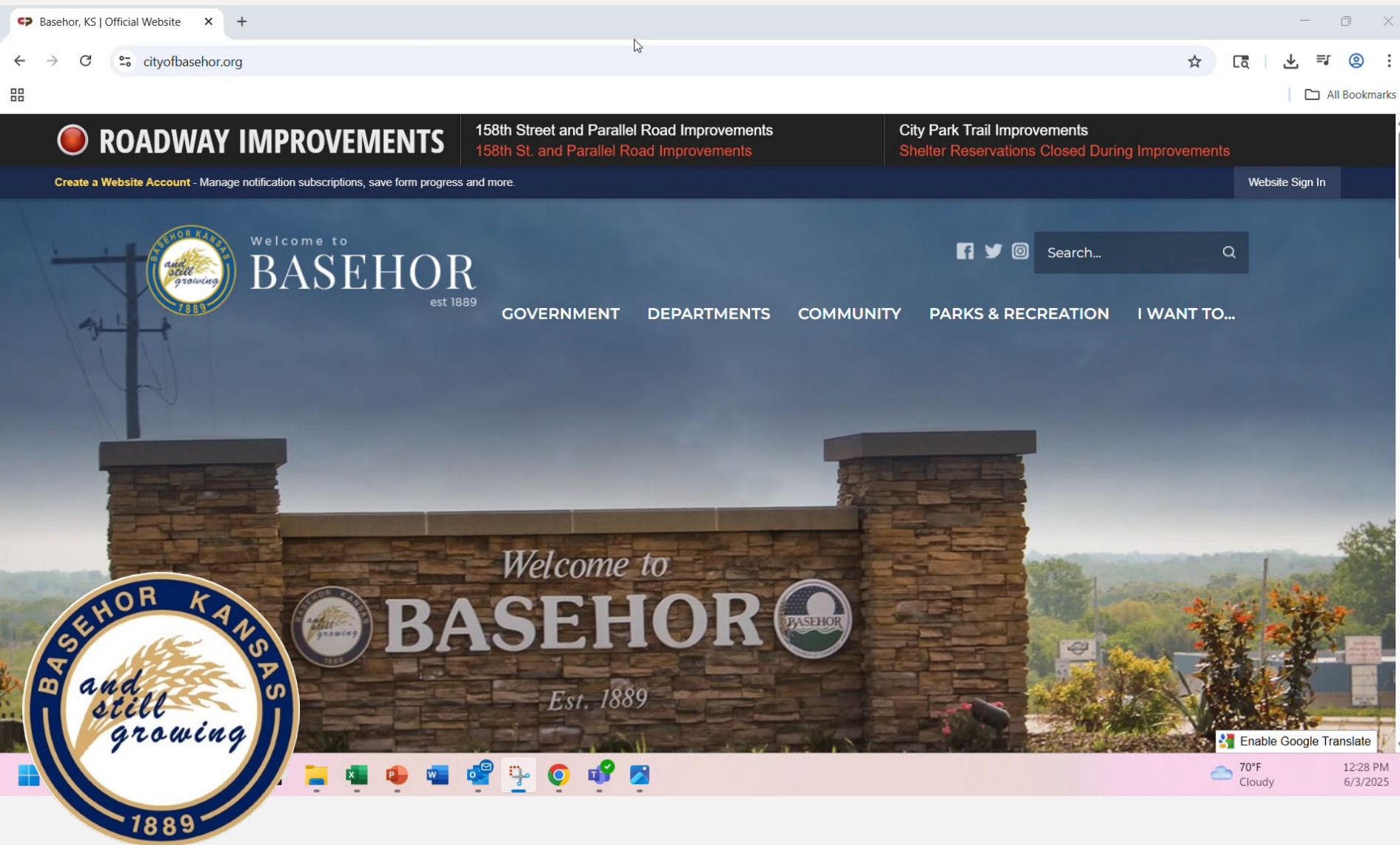
2

View Meetings on YouTube

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

The screenshot shows the YouTube homepage in a web browser. The address bar displays 'youtube.com'. The left sidebar contains navigation icons for Trending, Shopping, Music, Movies & TV, Live, Gaming, News, Sports, Courses, Fashion & Beauty, and Podcasts. The main content area features a grid of video thumbnails. The first row includes a sponsored video for 'The best AI for work' by monday.com, a video titled '6/2/2025 - Economic Development/Finance & Neighborhood/Community Development...' from the Unified Government of Wyandotte County & KCK, and a video titled 'This is How I Did This Morph Animation On Powerpoint (UPDATED VERSION)'. The second row shows a video titled 'NOW IT CAN BE TOLD' and a video titled 'Ride Along'. A circular logo for 'BASEHOR KANSAS and still growing 1889' is overlaid on the bottom left corner of the screenshot. The Windows taskbar is visible at the bottom of the browser window.

How to Stay Informed

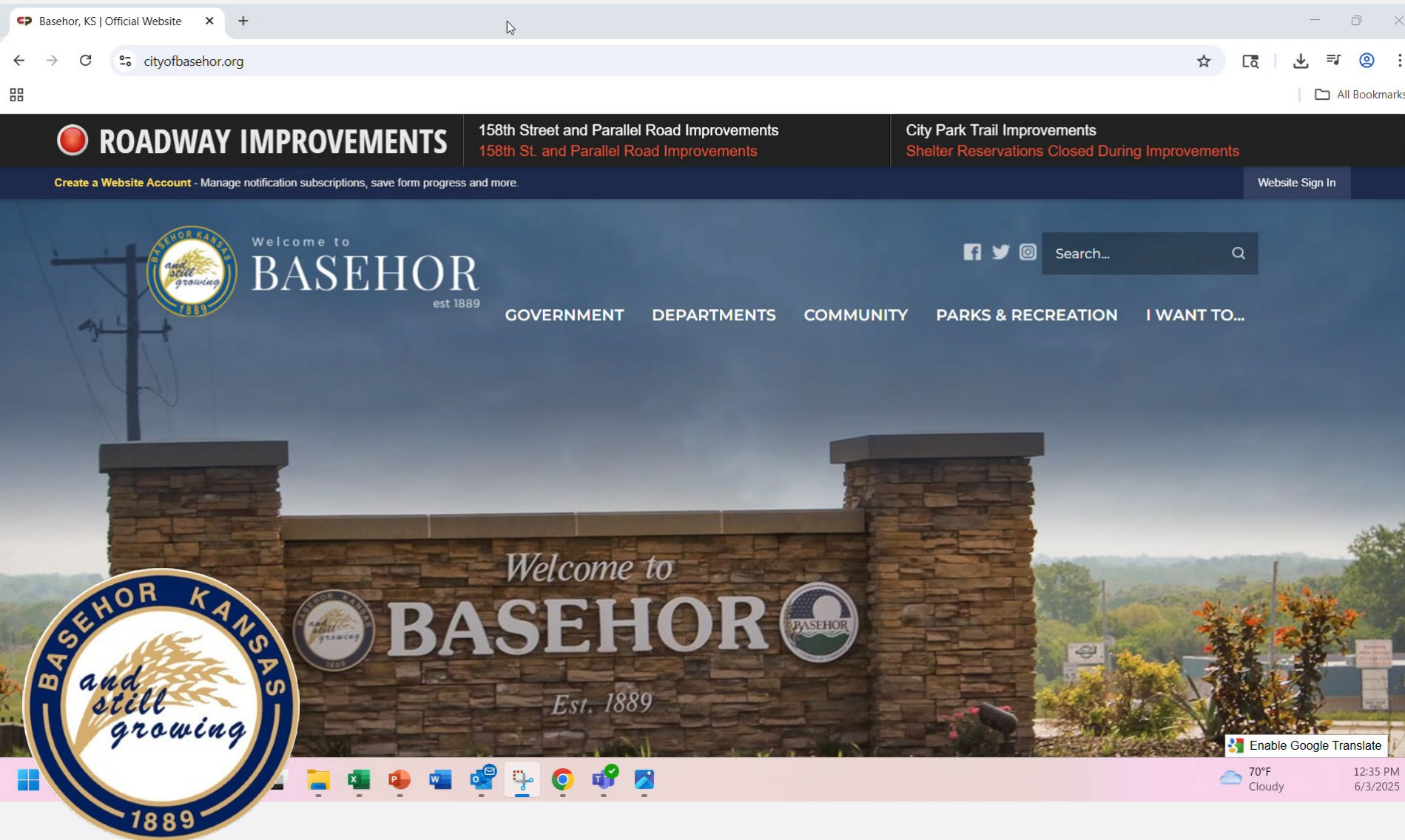


3

**View
Presentations
on the City's
Website**

Go to
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
and from the menu, select
Government, Agenda &
Minutes.



How are Meetings Noticed to the Public?

1

On the City's website (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

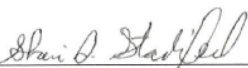
- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

		2025 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:				
Allocation of MVT, RVT, and 16/20M Veh Tax	Page No. 2			
Schedule of Transfers	3			
Statement of Indebtedness	4			
Statement of Lease-Purchases	5			
Fund	K.S.A.			
General	12-101a	6,897,921	4,736,060	
Debt Service	10-113	2,707,138		
Library	12-1220			
Employee Benefit	12-1220	1,634,197		
Parks & Recreation	ORD-770	157,500		
Glenwood Sewer		25,000		
Cedar Lakes Sewer		35,000		
Special Highway		1,461,321		
Capital Projects		6,569,885		
Sewer		2,657,609		
Solid Waste		926,239		
Special Drug & Alcohol		22,000		
Non-Budgeted Funds-Assistance Fund		500		
Non-Budgeted Funds-Mayor's Charity Fund		41,000		
Non-Budgeted Funds-Land Bank Fund		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:
Maddie Bouton
Deputy City Administrator
Address:
1600 N 158th St
Basehor, KS 66007
Email:
mbouton@cityofbasehor.org


Ben Sims, Council President


Shari D. Standiford


Vickie McEnroe

Date Attested: August 28, 2024


Katherine M. Renn
City Clerk

Governing Body



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

able 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.



An aerial photograph of a school campus. In the foreground, there is a large, modern school building with a dark roof and light-colored walls. To the right of the building is a large, paved parking lot with several cars parked. In the background, there is a green lawn with a circular playground area featuring colorful equipment. The overall scene is well-maintained and bright.

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

9 July 2025

Presentation to Governing
Body

23 July 2025

Budget Public Hearings
(2)

13 Aug. 2025

27 Aug. 2025

Presentation to Governing
Body

Presentation to Governing
Body

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



The City of Basehor's 2026 Budget Priorities

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



Tax Terminology



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

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

Mill Rate
=
Property
Tax Rate

Ad
Valorem
Tax
=
Property
Tax



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

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.

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%
Total:	145.832	

State
\$0.01

Fire
\$0.05

Library
\$0.04

County \$0.26

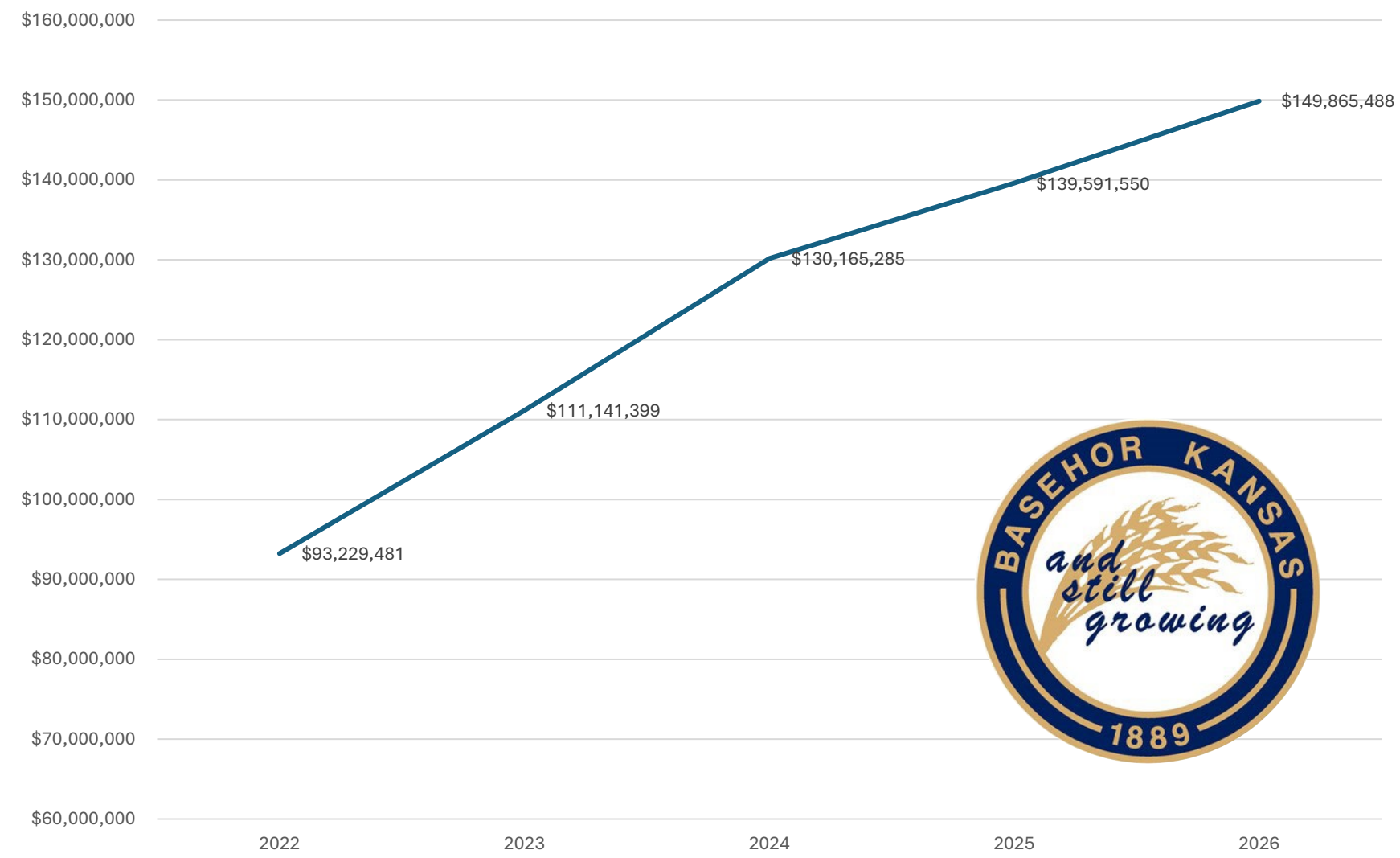
City \$0.23

School District \$0.41

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



History of Property Valuations in Basehor



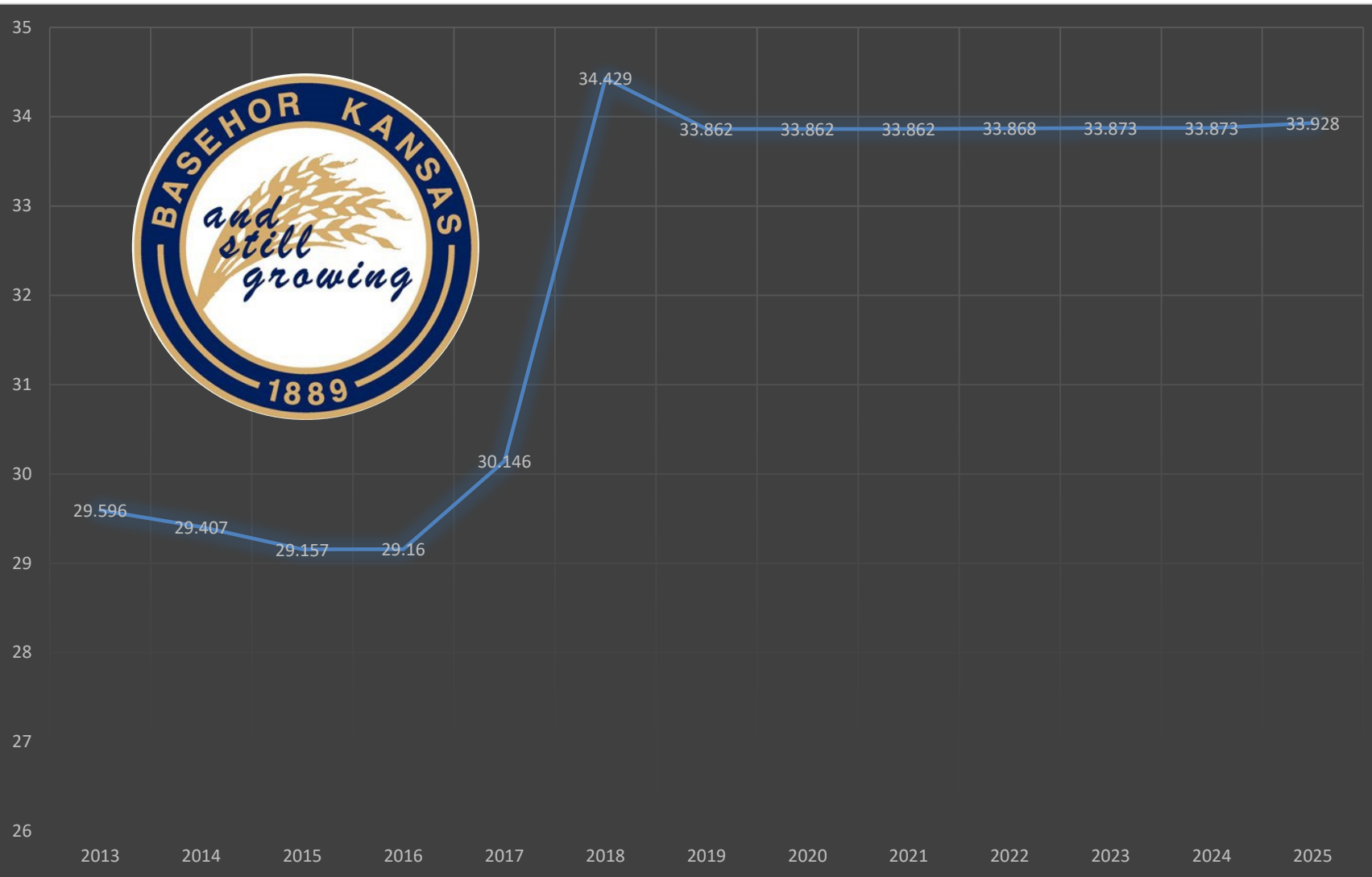
2026 Value is \$149.8 million.

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.

Revenue Neutral Rate

- Revenue Neutral Rate = mill rate that generates levy dollars in 2026 equal to levy dollars in 2025, given year-over-year increase in the City's assessed value.
- City of Basehor Revenue Neutral Rate for 2026 = 31.692
- Staff's Recommendation: Flat City Mill Rate = 33.928 (no increase from 2025)



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



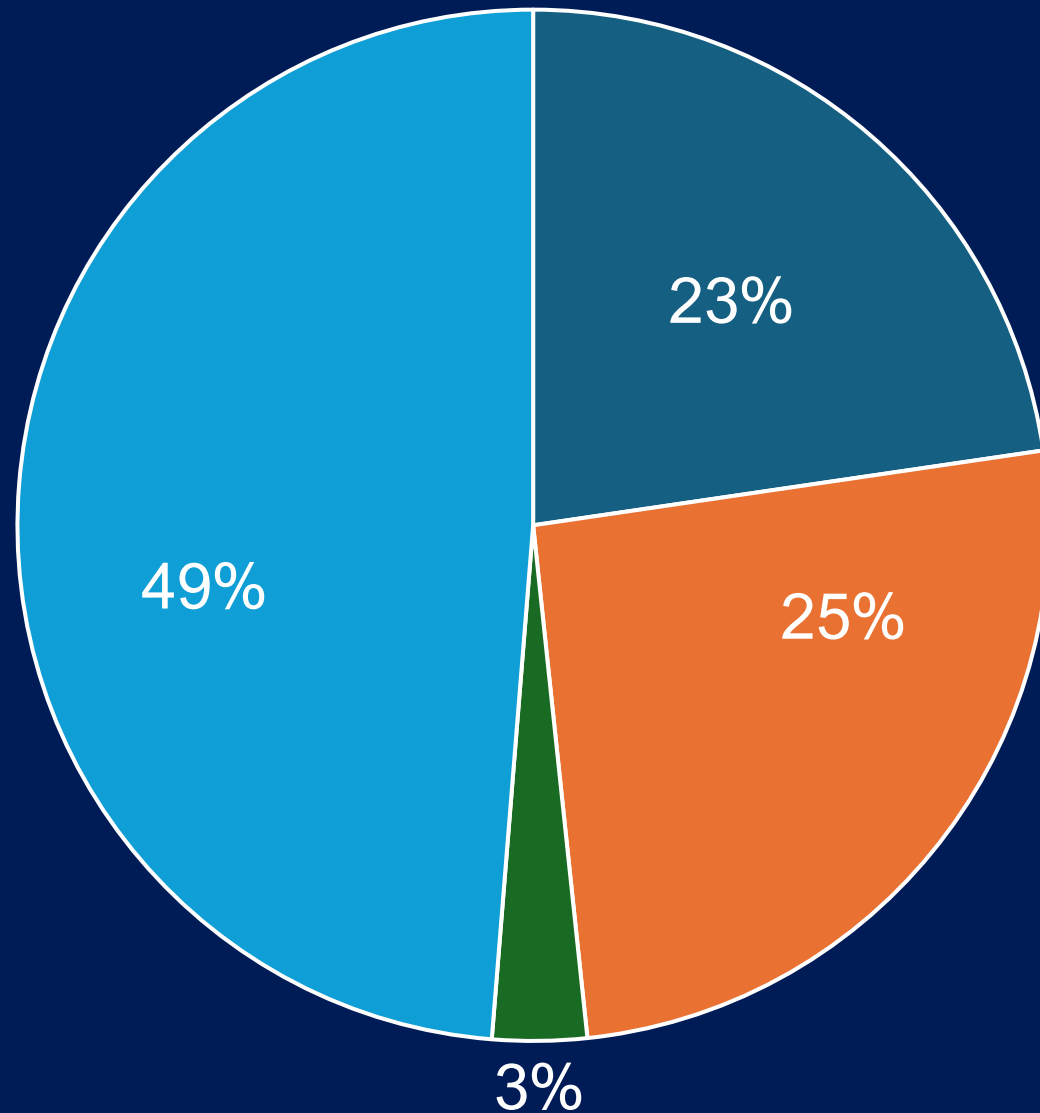
Transition the City's fleet to a lease-equity program



Flat mill rate and continue to support 4% cap on property valuations. This support is included in the City's Legislative Priorities.



Property Taxes in Basehor – What Do They Fund?



Property taxes generally fund recurring expenses, such as personnel.

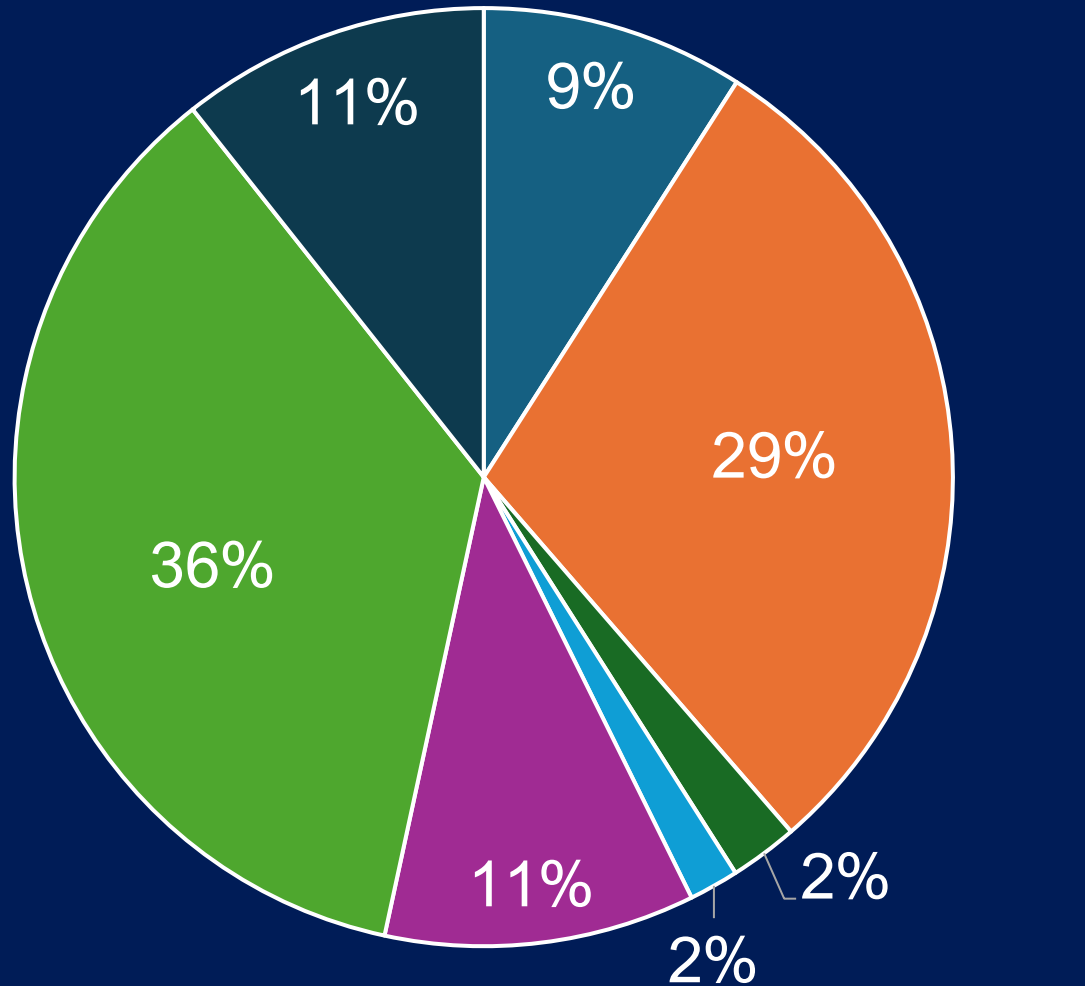
Sales tax collections generally fund capital improvements, such as roadway improvements.

Sales tax is the most volatile and unstable revenue stream a City can have, which is why it should be budgeted conservatively.



□ Employee Benefits □ Bond & Interest □ Parks & Rec Fund □ General Fund

What are the Expenses of the General Fund?



Property taxes generally fund recurring expenses, such as personnel.

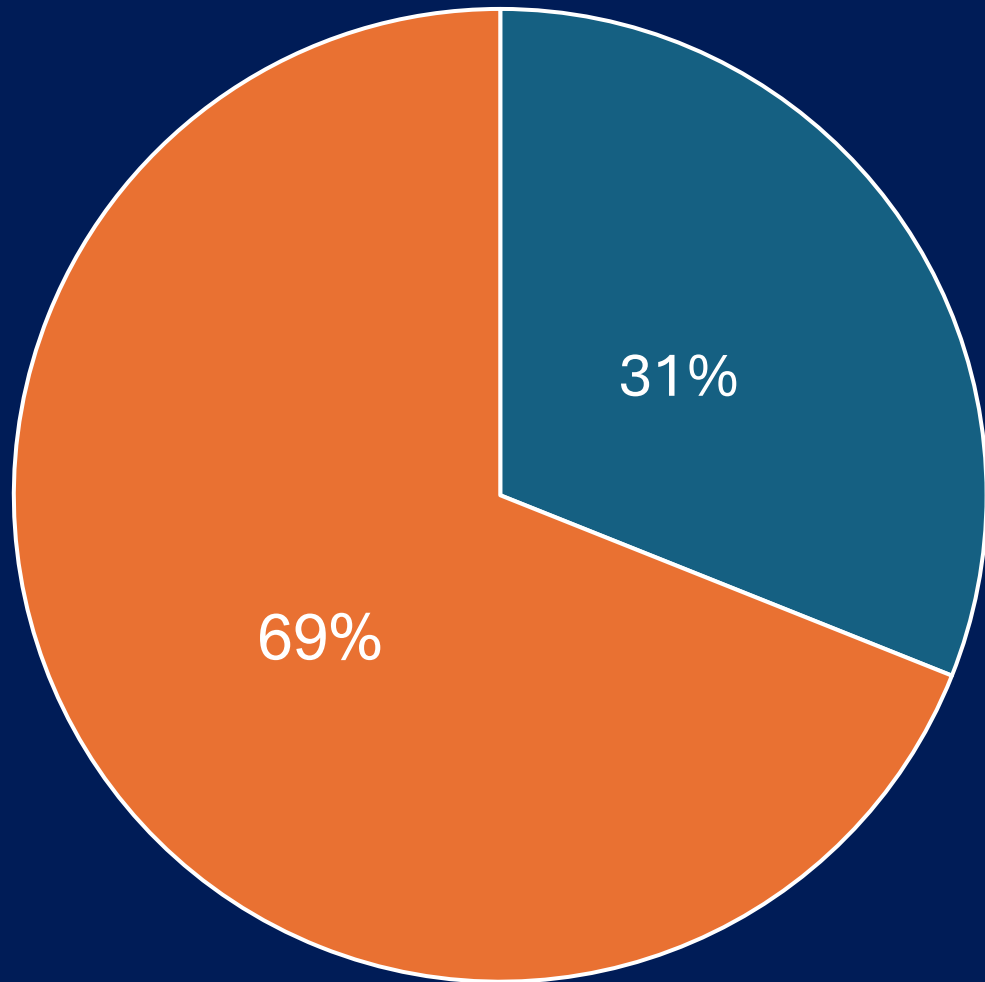
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- Facilities
- Clerk/Finance
- Governing Body
- Human Resources
- Planning & Zoning
- Police Department
- Streets



Sales Taxes in Basehor – What Do They Fund?



□ General Fund ■ Capital Improvement Funds

Property taxes generally fund recurring expenses, such as personnel.

Sales tax collections generally fund capital improvements, such as roadway improvements.

Sales tax is the most volatile and unstable revenue stream a City can have, which is why it should be budgeted conservatively.



The Long-Term Strategy of a Flat Mill Rate



*Assumptions:
\$300,000 home value in
2021, 5 years with a 7%
increase in home value
year over year*



	Flat Mill Rate Scenario					In this scenario, residents would pay 5% less.
	2021	2022	2023	2024	2025	
Home Value	\$ 300,000.00	\$ 321,000.00	\$ 343,470.00	\$ 367,512.90	\$ 393,238.80	
Mill Rate	33.862	33.868	33.873	33.878	33.878	
City Portion of Taxes	\$ 1,168.24	\$ 1,250.24	\$ 1,337.95	\$ 1,431.82	\$ 1,532.05	
Yearly Increase		\$ 82.00	\$ 87.71	\$ 93.87	\$ 100.23	\$ 363.81

	Half Mill Rate Scenario					In this scenario, residents would pay 5% more.
	2021	2022	2023	2024	2025	
Home Value	\$ 300,000.00	\$ 321,000.00	\$ 343,470.00	\$ 367,512.90	\$ 393,238.80	
Mill Rate	33.362	32.862	32.362	31.862	33.878	
City Portion of Taxes	\$ 1,150.99	\$ 1,213.10	\$ 1,278.27	\$ 1,346.62	\$ 1,532.05	
		\$ 62.11	\$ 65.17	\$ 68.35	\$ 185.43	\$ 381.06

Property Valuation Cap – 2 Scenarios

Scenario #1

No Property Value Cap, 2 Mill Decrease



Existing Home
Appraised Value
(for taxation purposes)
\$426,009

**City Portion
of Taxes
\$1,564.18**



New Home
Appraised Value
(for taxation purposes)
\$500,000

**City Portion
of Taxes
\$1,835.86**

Scenario #2

Flat Mill Rate, Property Value Cap at 4%



Existing Home
Appraised Value
(for taxation purposes)
\$380,204

**City Portion
of Taxes
\$1,483.45**



New Home
Appraised Value
(for taxation purposes)
\$500,000

**City Portion
of Taxes
\$1,950.86**

Assumptions: Existing home's value in 2021 was \$325,000. Standard growth was applied in scenario #1 and a 4% cap was applied in scenario #2.

Contact State Legislators to Support Property Valuation Cap



Senator Jeff Klemp
785-296-7522

Jeff.Klemp@senate.ks.gov



Representative Tim Johnson
785 296-7677

Timothy.Johnson@house.ks.gov

Legislative session starts in January of 2026.

Basehor Fast Facts

- Bond/Credit Rating: AA+ Bond Rating from S&P Global Ratings upheld in 2025.

“Our view of Basehor's general creditworthiness reflects the City's stable financial position supported by management's forward-looking approach to its budget with the use of conservative budget assumptions, a five-year rolling long term financial forecast, and a rolling capital improvement plan (CIP).” – S&P Global Ratings

- Audit Opinion: Unmodified Opinion (Highest Rate of Opinion from External Auditors)

“The achievement of an unmodified opinion, such as the City's, is a testament to both City management's preparedness for the audit, as well as maintaining good processes and controls throughout the entire year.” – BT&Co, the City's External Auditors

- 2025 Estimated Population: 8,241
- 3rd Safest City in Kansas (Source: NewHome Source)
- 2nd Fastest Growing City in Kansas (as of the last certified census)
- Basehor is classified as a “Bedroom Community.” 90% of the City's assessed value is residential, while 10% is commercial.



Economic Development – A Balancing Act

- The City's goal is to attract the right businesses to Basehor and diversify the City's tax base. Commercial properties are taxed at more than double the rate of residential properties.
- From 2019 to current, the City has increased its percentage of commercial assessed value from 7.8% to 9.6%.
- Since 2020, the City has welcomed several new businesses to Basehor.
- With a successful visit to the International Council of Shopping Centers (ICSC) Conference in 2025, the City is expected to make additional announcements regarding new businesses coming to Basehor.

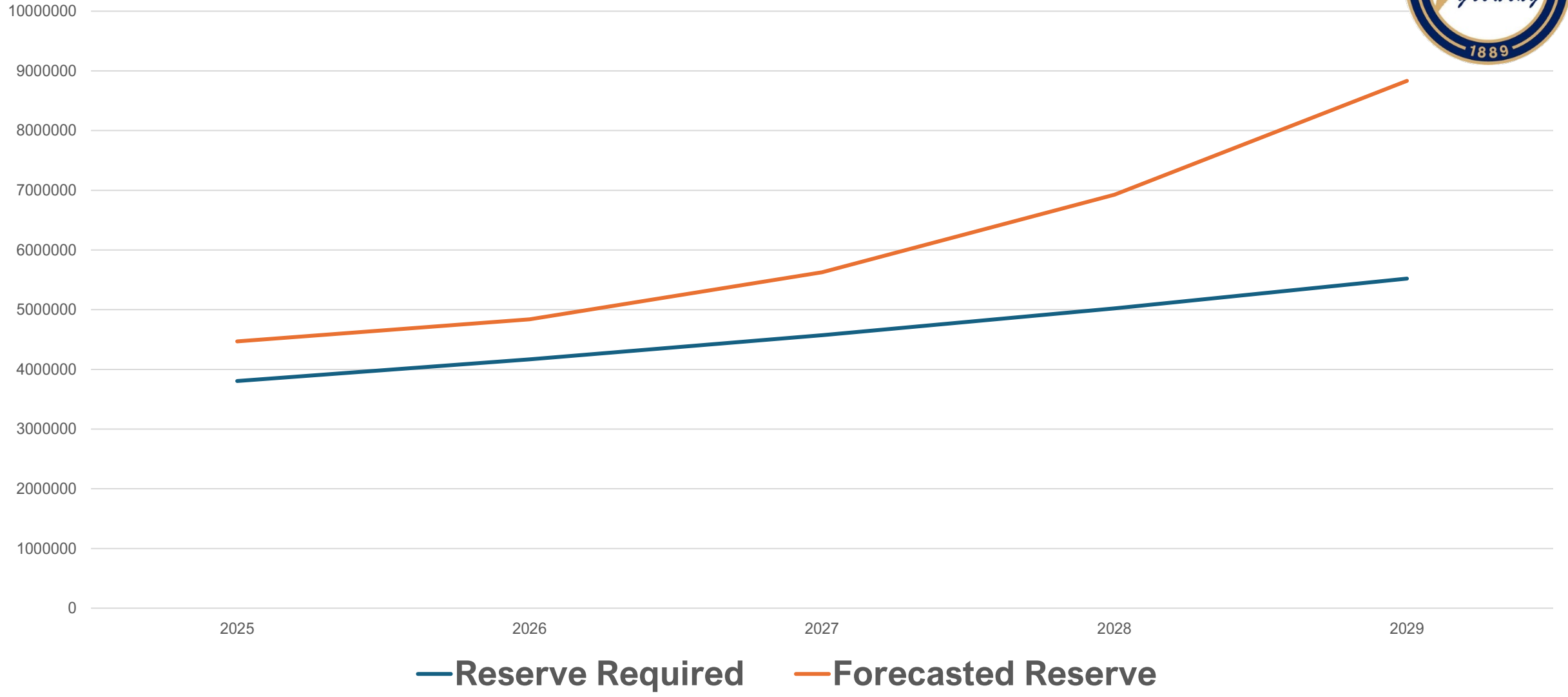




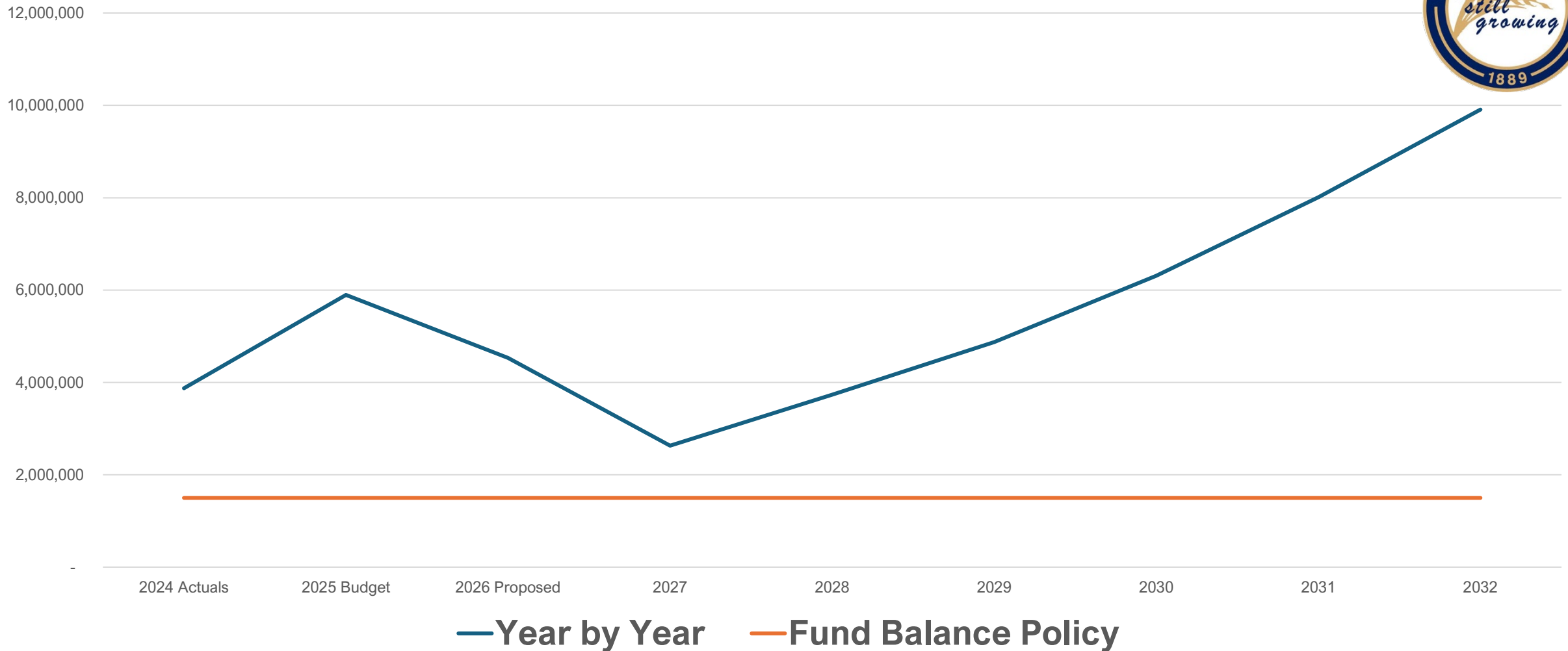
Reserve Policies and Foundations for Success

- In 2021, the City of Basehor approved Resolution 2021-36, which establishes reserve requirements for certain funds as well as establishes the City's debt management policy.
- This policy is the foundation of the successes that the City has experienced since its adoption.
- City staff would like to thank the Mayor and City Council for the adoption of this policy, as it provides staff the roadmap for the future of Basehor financially.

Financial Forecast: General, Employee Benefit, and Parks Funds



Financial Forecast: Capital Improvement Funds



What is the Capital Improvement Plan?



- A capital improvement plan (CIP) is a community planning and fiscal management tool used to coordinate the location, timing and financing of capital improvements over a multi-year period.
- Capital improvements refer to major capital investments, both recurring and non-recurring.
- The CIP is a working document and should be reviewed and updated annually to reflect changing community needs, priorities and funding opportunities.

Foundation of the Capital Improvement Plan



The City will work to secure grant and external funding opportunities for projects listed in the Capital Improvement Plan, as well as projects that support the Governing Body's annual budget priorities.



The City will use funded plans and studies to be competitive in pursuing grant opportunities as well as to receive community input through open house events. The City will also continue to pursue additional plans and studies to continue this effort.



The City will work to maintain the City's AA+ bond rating which realizes cost savings when large projects require a bond issuance.

Five Year Priority Capital Projects

- Basehor Town Center
- Interchange at I-70 for Basehor
- Downtown Improvements as identified in the Downtown Corridor Study
- Basehor City Park Improvements
- Safety Improvements to State Avenue/24-40
- Community Center Feasibility Study
- Trails as identified in the Basehor Active Transportation Plan
- Parks & Recreation Facility
- Paving for Progress
- This is not an exhaustive list. The full Capital Improvement Plan is available on the City's website.



Successful Grants = A Successful Community

- Since 2021, 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.



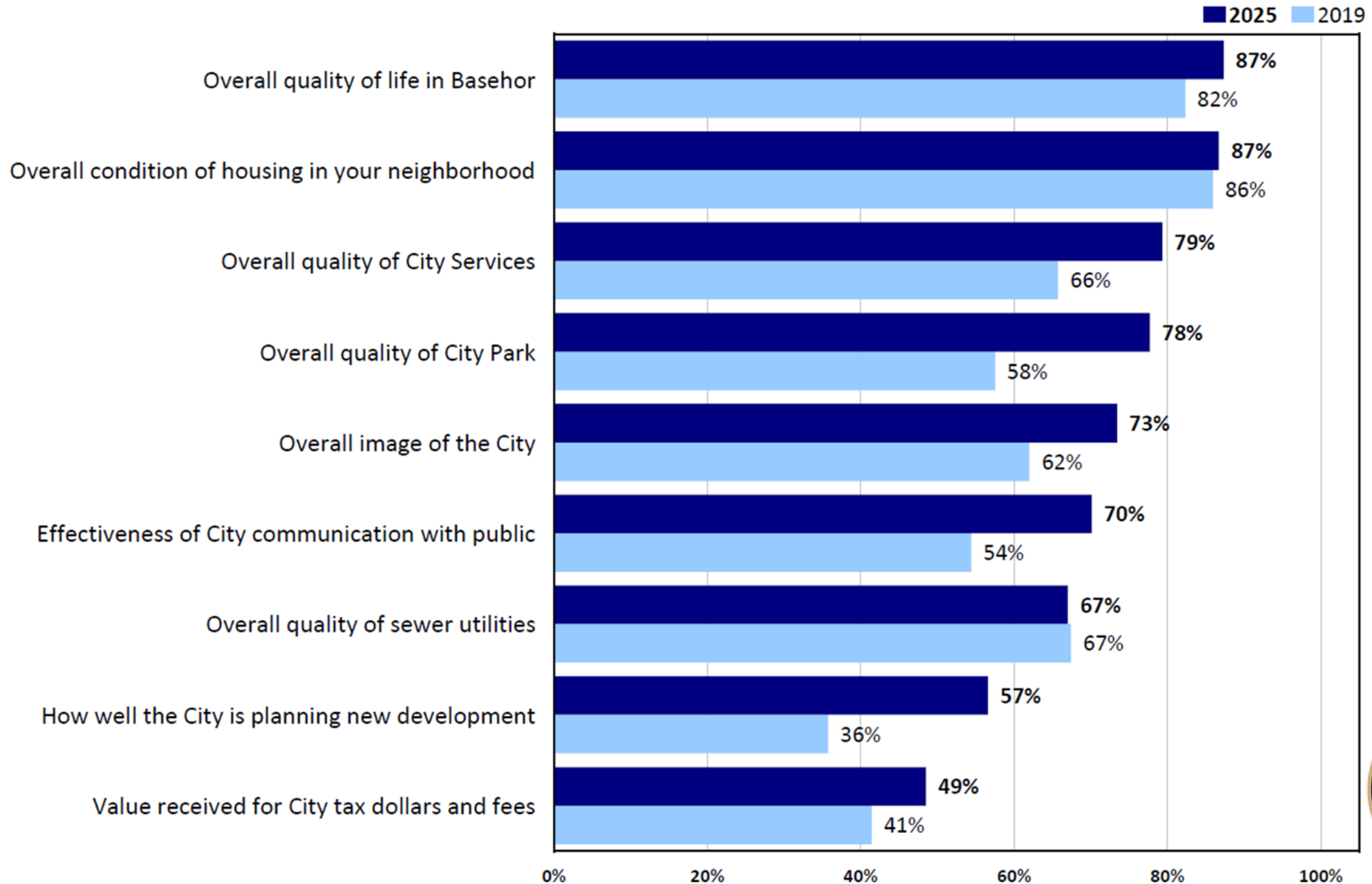
Bringing Grant Dollars Home – What \$22 Million in Grants Means to Basehor

- To generate the same amount of dollars from property taxes, the City would have to raise the mill rate by 146.37 mills.
- To generate the same amount of dollars from sales tax, the City would have to raise the City's tax rate by more than 15.5%.
- To generate the same amount of dollars from fund balance, the City would have to wait until 2037 and not do any additional capital projects between 2026 and 2039.
- The information on this slide is not to convey the policy direction of the Governing Body. Rather, it is intended to demonstrate the impact that these grants have had in the community.



Satisfaction with Overall Perception

by percentage of respondents who rated their satisfaction as "satisfied" or "very satisfied" (excluding "don't know")





Sales Tax Election

2025 Info

The City of Basehor will hold an election on November 4, 2025 to determine the City's desire to impose two separate sales taxes:

0.5% special citywide sales tax with a 10-year sunset for the purpose of improving existing roadways within City limits

0.5% special citywide sales tax with a 10-year sunset for the purpose of bettering parks within City limits.

These will be two separate questions on the ballot. All eligible, registered voters within the City limits of Basehor will be able to vote. A sunset means the sales tax would expire after 10 years and could be renewed only upon approval by a vote of the people. These two questions are being placed on the ballot following overwhelmingly positive feedback about these two ballot questions in the City's most recent Citizen Satisfaction Survey.

Sales Tax Vs Property Tax

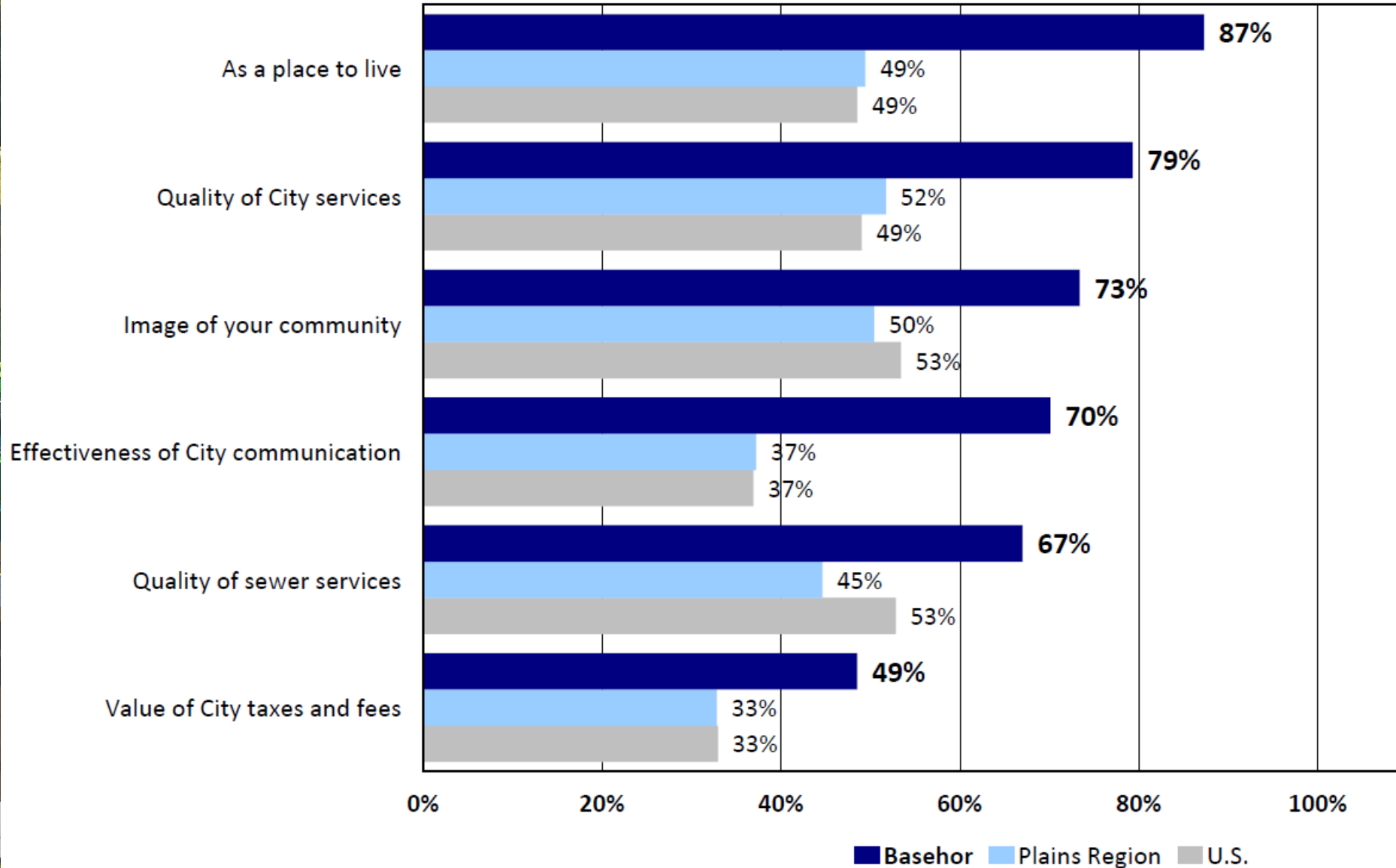
- The proposed 0.5% sales tax for improvements to the City's existing roads would generate about \$700,000 annually.
- If the proposed 0.5% special sales tax were to pass, that would mean a \$100 purchase within City limits that is subject to sales tax would increase by \$0.50.
- To generate that same amount of revenue through property tax, the City would have to raise its mill rate by 4.6 mills.
- For the average homeowner, that would mean the City's portion of the tax bill would increase \$215 annually.
- According to the Tax Foundation, the State of Kansas collects \$1480 in sales tax collections per capita. This figure represents the average amount of sales tax paid by a resident of Kansas.
- If this sales tax measure would pass, that means on average, a resident would pay about \$44 more in sales tax annually, as opposed to \$215 more in property taxes annually. For the average resident, this assumes 60% of sales tax eligible purchases occur inside City limits, while 40% occur outside City limits.



Perceptions of the City

Basehor vs. Plains Region vs. U.S.

by percentage of respondents who rated the item 4 or 5 on a 5-point scale
where 5 was "very satisfied" and 1 was "very dissatisfied" (excluding don't knows)





2026 Budget Next Steps

1

Consider approval of Resolution 2025-12: A resolution of the City of Basehor, Kansas regarding the Governing Body's approval to levy a property tax rate exceeding the Revenue Neutral Rate having held a Public Hearing regarding the same.

2

Consider approval of Resolution 2025-13: A Resolution Approving the 2026 City of Basehor Operating Budget as Authorized by Kansas State Law.

3

Consider approval of Resolution 2025-15: A Resolution Accepting the Capital Improvement Plan (CIP) for the City of Basehor.



Thank you!

