



The City of Basehor

2022 Operating Budget





City of Basehor Governing Body

Mayor David K. Breuer
Council President Richard Drennon
Council Member Shari Standiferd
Council Member Vernon J. Fields
Council Member Ty Garver
Council Member Ben Sims

City of Basehor Department Heads

City Administrator: Leslee Rivarola lrivarola@cityofbasehor.org
Project Manager/Assistant City Administrator: Maddie Waldeck mwaldeck@cityofbasehor.org
City Clerk/Asst to City Admin: Katherine Renn krenn@cityofbasehor.org
Director of Municipal Services: Gene Myracle citysuper@cityofbasehor.org
City Treasurer: Kristine Olson kolson@cityofbasehor.org
Chief of Police: Kevin Self kself@cityofbasehor.org

City of Basehor Appointed Officials

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



The City of Basehor

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

City staff is pleased to present the 2022 operating budget. It is a balanced budget, as required by law. The primary focuses of this budget are represented in the following statements:

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

The City's mill rate is 23% of all mill rates applied to property in the City. The mill rate included in the 2022 operating budget is 33.844 mills, which represents no increase from 2021. In response to a new Kansas state statute (Senate Bill 13), the City of Basehor received from Leavenworth County the mill rate for 2022 that would allow the city to levy the same level of ad valorem property taxes as 2021. 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 2021 rate, which exceeds the Revenue Neutral Rate supplied to us from Leavenworth County.

Property values in the City of Basehor have increased 10.91% (\$8.9 million). 64% of that increase is directly attributable to new development in the City. An increase in property valuation mostly due to new development and construction positions the City well financially and helps mitigate the need to increase the levy to accommodate an increase in demand for services.

This budget includes several budget enhancements, including:

- Consolidated mill rate
- Less fund transfers and more clarity around existing transfers
- Consolidated funds (Municipal Equipment Reserve Fund into Capital Improvement, Special Parks into Parks)
- More delineation between Governmental Activity Funds and Enterprise Funds

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 2022 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 2022 Budget. Special acknowledgment to department heads and Bruce Kimmel for their involvement and commitment to this process.

Sincerely,

Leslee Rivarola, City Administrator

City of Basehor 2022 Operating Budget

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The City of Basehor 2022 Budget Priorities

Basehor is...
a desirable place
to work and
grow a business.



Basehor is...
a place where we
take pride in our
community and its
safety.



Basehor is...
continuing to
promote fiscal
transparency
and stewardship.



Basehor is...
proposing
no tax rate
increase.



Basehor is...
advancing
trails and
parks projects.



Basehor is...
improving,
modernizing, and
maintaining
roads.





2022 Operating Budget Highlights

With the taxes levied in 2022, the City of Basehor has budgeted for...



A fully staffed, equipped, and trained Police Department.



A full-time Code Enforcement/Animal Control Officer.



Plans to inventory all street conditions for a long-term plan for road maintenance and improvements.



Enhancements to the City's website, including electronic employment applications, electronic onboarding, and a more user-friendly public meeting platform.



Additional communication, including a quarterly mailed newsletter to all Basehor residents.



City of Basehor Fund Structure

| <u>Governmental Activity Funds</u> | <u>Capital Project and Equip Funds</u> | <u>Enterprise Funds</u> |
|--|--|-----------------------------|
| General | Capital Improvement | Wastewater |
| Employee Benefit | Consolidated Highway | Solid Waste |
| Parks & Recreation | Bond & Interest | |
| Special Parks and Rec | | |
| Am. Rescue Plan | | |

City of Basehor, Kansas

2022 Budget - Summary by Budget Fund Categories

| <i>Governmental Activity Funds</i> | <u>2020 Actual</u> | <u>2021 Budget</u> | <u>2022 Proposed</u> |
|---|--------------------|--------------------|----------------------|
| Starting Fund Balances | 2,180,358 | 2,363,193 | 2,233,976 |
| Revenues | 3,679,813 | 4,302,864 | 4,781,925 |
| Expenses | (3,496,978) | (4,432,081) | (4,726,801) |
| Annual Surplus / (Deficit) | 182,835 | (129,217) | 55,124 |
| Ending Fund Balances | 2,363,193 | 2,233,976 | 2,289,099 |

| <i>Capital Project & Debt Service Funds</i> | <u>2020 Actual</u> | <u>2021 Budget</u> | <u>2022 Proposed</u> |
|--|--------------------|--------------------|----------------------|
| Starting Fund Balances | 3,604,741 | 5,635,269 | 4,809,797 |
| Revenues | 7,687,593 | 2,561,373 | 3,144,877 |
| Expenses | (5,657,065) | (3,386,845) | (3,103,855) |
| Annual Surplus / (Deficit) | 2,030,528 | (825,472) | 41,022 |
| Ending Fund Balances | 5,635,269 | 4,809,797 | 4,850,819 |

| <i>Enterprise Funds</i> | <u>2020 Actual</u> | <u>2021 Budget</u> | <u>2022 Proposed</u> |
|--------------------------------|--------------------|--------------------|----------------------|
| Starting Fund Balances | 1,996,243 | 2,596,603 | 2,482,930 |
| Revenues | 2,667,620 | 2,808,910 | 2,858,774 |
| Expenses | (2,067,259) | (2,922,583) | (2,840,381) |
| Annual Surplus / (Deficit) | 600,360 | (113,673) | 18,393 |
| Ending Fund Balances | 2,596,603 | 2,482,930 | 2,501,323 |

| | | | |
|----------------------------------|--------------|--------------|--------------|
| Total Revenues | 14,035,025 | 9,673,147 | 10,785,576 |
| Total Expenses | (11,221,302) | (10,741,509) | (10,671,037) |
| Total Annual Surplus / (Deficit) | 2,813,723 | (1,068,362) | 114,538 |

* 2020 Surplus includes bond proceeds unspent as of 12/31/20.

OPERATING FUNDS BEGINNING FUND BALANCE

| | 2020 Actual | 2021 Adopted | 2022 Proposed |
|-------------------------------------|---------------------|----------------------|---------------------|
| General | \$ 1,794,898 | \$ 2,108,153 | \$ 1,974,021 |
| Park Fund | - | 89,776 | 127,275 |
| Employee Benefit | 385,460 | 255,040 | 206,326 |
| Sewer | 1,946,096 | 2,538,401 | 2,433,604 |
| Solid Waste | 50,147 | 58,202 | 49,327 |
| Consolidated Highway | 2,118,208 | 2,929,946 | 3,057,244 |
| Capital Improvement | 996,530 | 2,190,118 | 978,049 |
| Municipal Equipment Reserve | 24,105 | 1,435 | 358,635 |
| Bond and Interest | 465,898 | 513,770 | 415,869 |
| Total Beginning Fund Balance | \$ 7,781,342 | \$ 10,684,841 | \$ 9,600,350 |

OPERATING FUNDS REVENUE

| | 2020 Actual | 2021 Adopted | 2022 Proposed |
|-----------------------------|----------------------|---------------------|----------------------|
| General | \$ 3,020,601 | \$ 3,306,699 | \$ 3,620,129 |
| Park Fund | - | 164,378 | 136,146 |
| Employee Benefit | 659,211 | 831,786 | 1,025,650 |
| Sewer | 2,147,197 | 2,276,553 | 2,318,762 |
| Solid Waste | 520,422 | 532,357 | 540,012 |
| Consolidated Highway | 1,121,063 | 939,298 | 1,183,717 |
| Capital Improvement | 2,594,451 | 272,006 | 1,006,202 |
| Municipal Equipment Reserve | 194,275 | 553,700 | - |
| Bond and Interest | 3,777,805 | 796,369 | 954,958 |
| Total Annual Revenue | \$ 14,035,025 | \$ 9,673,147 | \$ 10,785,576 |

OPERATING FUNDS EXPENSES

| | 2020 Actual | 2021 Adopted | 2022 Proposed |
|----------------------------------|----------------------|----------------------|----------------------|
| General | \$ 2,707,346 | \$ 3,440,831 | \$ 3,622,600 |
| Park Fund | - | 110,750 | 110,601 |
| Employee Benefit | 789,631 | 880,500 | 993,600 |
| Sewer | 1,554,892 | 2,381,351 | 2,267,723 |
| Solid Waste | 512,367 | 541,232 | 572,658 |
| Consolidated Highway | 309,325 | 812,000 | 900,000 |
| Capital Improvement | 1,400,864 | 1,484,075 | 926,235 |
| Municipal Equipment Reserve | 216,944 | 196,500 | 358,635 |
| Bond and Interest | 3,729,933 | 894,270 | 918,984 |
| Total Annual Expenditures | \$ 11,221,302 | \$ 10,741,509 | \$ 10,671,037 |

OPERATING FUNDS ENDING FUND BALANCE

| | 2020 Actual | 2021 Adopted | 2022 Proposed |
|----------------------------------|----------------------|---------------------|---------------------|
| General | \$ 2,108,153 | \$ 1,974,021 | \$ 1,971,550 |
| Park Fund | 2 | 143,405 | 152,819 |
| Employee Benefit | 255,040 | 206,326 | 238,376 |
| Sewer | 2,538,401 | 2,433,604 | 2,484,642 |
| Solid Waste | 58,202 | 49,327 | 16,681 |
| Consolidated Highway | 2,929,946 | 3,057,244 | 3,340,961 |
| Capital Improvement | 2,190,118 | 978,049 | 1,058,016 |
| Municipal Equipment Reserve | 1,435 | 358,635 | - |
| Bond and Interest | 513,770 | 415,869 | 451,842 |
| Total Ending Fund Balance | \$ 10,595,067 | \$ 9,616,480 | \$ 9,714,888 |

* 2022 General Fund revenues and expenses are net of property tax levy transfers to other funds.

GENERAL FUND REVENUE

| | 2020 Actual | 2021 Adopted | 2022 Proposed |
|--|------------------|------------------|------------------|
| Beginning of the year balance | 1,794,898 | 2,108,153 | 1,974,021 |
| 401 Building Permits | 206,769 | 102,500 | 185,000 |
| 403 Pet Licenses | 1,670 | 1,435 | 1,500 |
| 404 Business Licenses | 14,100 | 11,326 | 15,000 |
| 405 Misc Fees/Permits/Licenses | 10,042 | 16,400 | 17,220 |
| 406 SUP - Signs | 1,275 | 513 | 500 |
| 407 Plan/Plat Application Fees | 5,860 | 6,150 | 6,500 |
| 413 Animal Control Services-Tonganoxie | 6,460 | - | 6,500 |
| 421 Court Fines | 84,406 | 115,000 | 120,000 |
| 432 Westar Energy Franchise Tax | 155,123 | 162,978 | 175,000 |
| 433 Atmos Energy Franchise Tax | 49,209 | 56,253 | 60,000 |
| 434 Sw Bell Franchise Tax | 19,854 | 20,500 | 21,500 |
| 435 Midco (Formerly WOW) | 27,817 | 28,700 | 30,000 |
| 436 Suburban Water Franchise Tax | 33,298 | 33,590 | 35,000 |
| 450 Sales Tax | 543,020 | 519,361 | 570,000 |
| 451 Local Alcohol Liquor Fund | 14,664 | 15,376 | 16,000 |
| 460 Ad Valorem Property Tax | 1,541,239 | 1,721,721 | 3,157,528 |
| 464 Back Taxes | 16,442 | 12,813 | 15,000 |
| 490 Comm Vehicle Prop Tax | 5,454 | 4,361 | 7,941 |
| 491 Motor Vehicle Distribution | 225,955 | 193,140 | 387,390 |
| 493 Recreational Vehicle Tax | 2,947 | 2,376 | 4,199 |
| 496 16M & 20M Truck Tax | 515 | 833 | 1,481 |
| 511 Other Revenues | 40,568 | 19,626 | 20,500 |
| Transfer In from ARPA Fund | | 246,372 | 246,372 |
| 551 Interest Income | 13,914 | 15,375 | 20,000 |
| TOTAL REVENUES | 3,020,601 | 3,306,699 | 5,120,129 |
| TOTAL FUNDS AVAILABLE | 4,815,499 | 5,414,852 | 7,094,150 |
| TOTAL EXPENDITURES | 2,707,346 | 3,440,831 | 5,122,600 |
| UNRESERVED CASH BALANCE | 2,108,153 | 1,974,021 | 1,971,550 |

GENERAL FUND EXPENSES

| | 2020 Actual | 2021 Adopted | 2022 Proposed |
|-----------------------------------|------------------|------------------|------------------|
| Administration | 718,166 | 974,396 | 1,018,827 |
| Police | 1,160,072 | 1,184,813 | 1,334,790 |
| Street | 313,322 | 419,439 | 411,027 |
| Planning & Zoning | 231,597 | 237,678 | 504,556 |
| Governing Body | 72,684 | 382,200 | 82,200 |
| Facilities | 182,613 | 200,855 | 231,000 |
| Human Resources | 28,893 | 41,450 | 40,200 |
| Subtotal before Levy Transfers | 2,707,346 | 3,440,831 | 3,622,600 |
| Levy Transfer to Employee Benefit | - | - | 800,000 |
| Levy Transfer to Bond & Interest | - | - | 650,000 |
| Levy Transfer to Parks and Rec | - | - | 50,000 |
| Total Expenses | 2,707,346 | 3,440,831 | 5,122,600 |

GENERAL FUND**Administration
ACCOUNTS: 01-001**

| | 2020 Actual | 2021 Adopted | 2022 Proposed |
|--|----------------|----------------|------------------|
| 701 Personal Services | 221,759 | 357,496 | 388,227 |
| 704 Personal Services Overtime | 259 | 1,100 | 1,100 |
| Temporary Intern - Special Projects | - | - | 20,000 |
| 751 Legal Professional Fees | 196,863 | 200,000 | 150,000 |
| 758 Paging/Wireless | 831 | 1,000 | 1,000 |
| 760 Notices & Printed Materials | 1,449 | 3,800 | 20,000 |
| 767 Court Fees | - | 50,000 | 60,000 |
| 774 Training/Travel/Mileage | 1,480 | 15,000 | 25,000 |
| 779 Insurance Expenses | 97,182 | 80,000 | 110,000 |
| 781 Promo/Pub Relations Activitie | (200) | 2,000 | 2,000 |
| 782 Mileage Reimb/Car Allowance | 5,000 | 6,000 | 6,000 |
| 783 Organization Membership Dues | 16,983 | 41,000 | 35,000 |
| 785 Accounting & Audit | 34,348 | 44,000 | 30,000 |
| 799 Misc Contractual Services | 26,224 | 87,500 | 150,000 |
| 801 Office Supplies | 2,635 | 5,500 | 5,500 |
| 803 Miscellaneous Commodities | 475 | 2,000 | 2,000 |
| 807 Printed Materials- | 680 | 1,000 | - |
| 808 Postage & Postal Permit | 1,284 | 2,000 | 3,000 |
| 847 Contingency Fund | 94,698 | 50,000 | - |
| 850 Capital Outlay | 16,215 | 25,000 | 10,000 |
| TOTALS | 718,166 | 974,396 | 1,018,827 |

GENERAL FUND**POLICE
ACCOUNTS: 01-004**

| | 2020 Actual | 2021 Adopted | 2022 Proposed |
|-----------------------------------|---------------------|---------------------|---------------------|
| 701 Personal Services | \$ 958,127 | \$ 979,763 | \$ 964,790 |
| 704 Personal Services Overtime | 51,890 | 57,000 | 45,000 |
| 758 Paging/Wireless | 4,081 | 3,800 | 4,000 |
| 759 Animal Control Expenses | 1,741 | 3,500 | 3,500 |
| 760 Notices & Printed Materials | 479 | 700 | 3,000 |
| 761 Vehicle/Equipment Maint & Rep | 12,926 | 19,000 | 19,000 |
| 764 Leavenworth County Jail | 3,383 | 8,500 | 8,500 |
| 767 Court Fees | 57,171 | 0 | 0 |
| 774 Training/Travel/Mileage | 16,094 | 33,000 | 33,000 |
| 781 Promo/Pub Relations Activitie | - | 500 | 500 |
| 782 Mileage Reimb/Car Allowance | - | 500 | 0 |
| 783 Organization Membership Dues | 880 | 450 | 1,000 |
| 799 Misc Contractual Services | 18,570 | 25,500 | 30,000 |
| 801 Office Supplies | 2,273 | 2,700 | 3,000 |
| 803 Miscellaneous Commodities | 8,573 | 7,500 | 9,000 |
| 804 Gas/Oil/Misc | 20,791 | 30,000 | 40,000 |
| 807 Printed Materials- | 1,695 | 1,700 | 0 |
| 808 Postage & Postal Permit | 1,051 | 700 | 1,000 |
| 850 Capital Outlay | 350 | 10,000 | 169,500 |
| TOTALS | \$ 1,160,072 | \$ 1,184,813 | \$ 1,334,790 |

GENERAL FUND**Streets
ACCOUNTS: 01-002**

| | 2020 Actual | 2021 Adopted | 2022 Proposed |
|--|-------------------|-------------------|-------------------|
| 701 Personal Services | \$ 275,099 | \$ 350,189 | \$ 302,777 |
| 704 Personal Services Overtime | 6,653 | 10,000 | 10,000 |
| Road Condition Survey / Analysis | - | - | 30,000 |
| 758 Paging/Wireless | 486 | 750 | 750 |
| 761 Vehicle/Equipment Maint & Rep | 16,306 | 25,000 | 25,000 |
| 774 Training/Travel/Mileage | - | 1,000 | 1,000 |
| 801 Office Supplies | - | 1,500 | 1,500 |
| 803 Miscellaneous Commodities | 542 | 5,000 | 5,000 |
| 804 Gas/Oil/Misc | 3,898 | 8,500 | 9,500 |
| 810 Safety Equipment | 1,943 | 2,500 | 3,500 |
| 850 Capital Outlay | 8,396 | 15,000 | 22,000 |
| TOTALS | \$ 313,322 | \$ 419,439 | \$ 411,027 |

GENERAL FUND**COMMUNITY DEVELOPMENT
ACCOUNTS: 01-017**

| | 2020 Actual | 2021 Adopted | 2022 Proposed |
|--|-------------------|-------------------|-------------------|
| 701 Personal Services | \$ 159,163 | \$ 125,278 | \$ 217,906 |
| 704 Personal Services Overtime | 571 | 1,000 | 1,000 |
| 751 Legal Professional Fees | - | 10,000 | 75,000 |
| 758 Paging/Wireless | 910 | 1,200 | 1,200 |
| 760 Notices & Printed Materials | 3,498 | 4,000 | 4,000 |
| 761 Vehicle/Equipment Maint & Rep | 68 | 700 | 700 |
| 765 Professional Svcs/Studies | 56,683 | 65,000 | 190,000 |
| 774 Training/Travel/Mileage | 165 | 2,000 | 2,000 |
| 776 Building Demolition | - | 10,000 | - |
| 783 Organization Membership Dues | 654 | 700 | 700 |
| 784 Plan Comm Training/Mileage | 12 | 1,500 | 1,500 |
| 799 Misc Contractual Services | 6,445 | 6,000 | 6,000 |
| 801 Office Supplies | 561 | 500 | 750 |
| 803 Miscellaneous Commodities | 335 | 2,000 | 2,000 |
| 804 Gas/Oil/Misc | 512 | 1,500 | 1,500 |
| 808 Postage & Postal Permit | 395 | 300 | 300 |
| 850 Capital Outlay | 1,626 | 6,000 | - |
| TOTALS | \$ 231,597 | \$ 237,678 | \$ 504,556 |

GENERAL FUND**Governing Body
ACCOUNTS: 01-003**

| | 2020 Actual | 2021 Adopted | 2022 Proposed |
|-----------------------------------|------------------|-------------------|------------------|
| 708 Elected Officials-Payroll | 56,700 | 54,600 | 54,600 |
| 774 Training/Travel/Mileage | 5,312 | 2,500 | 2,500 |
| 781 Promo/Pub Relations Activitie | - | 1,000 | 1,000 |
| 783 Organization Membership Dues | 899 | 1,000 | 1,000 |
| 795 Community Enhancement Fund | 6,500 | 20,000 | 20,000 |
| 799 Misc Contractual Services | 3,000 | 1,000 | 1,000 |
| 801 Office Supplies | 24 | 100 | 100 |
| 803 Miscellaneous Commodities | 189 | 1,000 | 1,000 |
| 807 Printed Materials- | 60 | 1,000 | 1,000 |
| 850 Capital Outlay | - | 300,000 | - |
| TOTALS | \$ 72,684 | \$ 382,200 | \$ 82,200 |

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

| | 2020 Actual | 2021 Adopted | 2022 Proposed |
|--|-------------|--------------|---------------|
| 752 Utility Gas | \$ 5,700 | \$ 9,925 | 10,000 |
| 753 Utility Electric | 19,430 | 13,500 | 20,000 |
| 755 Utility Water | 2,648 | 2,750 | 3,000 |
| 757 Telephone/Fax/Internet Servic | 15,976 | 14,000 | 16,500 |
| 761 Vehicle/Equipment Maint & Rep | 217 | 1,000 | 1,000 |
| 777 Facility Repairs & Maintenanc | 5,321 | 15,750 | 20,000 |
| 787 Street Lighting | 73,859 | 66,150 | 75,000 |
| 797 Technology Support | 42,817 | 63,000 | 65,000 |
| 799 Misc Contractual Services | 15,064 | 11,025 | 17,500 |
| 803 Miscellaneous Commodities | 1,503 | 2,100 | 2,500 |
| 810 Safety Equipment | 77 | 500 | 500 |
| 850 Capital Outlay | - | 1,155 | 0 |
| TOTALS | \$ 182,613 | \$ 200,855 | \$ 231,000 |

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

| | | 2020 Actual | 2021 Adopted | 2022 Proposed |
|---------------|-----------------------------|-------------|--------------|---------------|
| 741 | Employee Assistance Program | \$ 1,177.50 | \$ 1,050 | \$ 1,100 |
| 742 | Propayroll | 5,210 | 6,300 | 7,000 |
| 745 | Hr Support Plus | 6,040 | 7,000 | 7,000 |
| 813 | Clothing Allowance | 9,086 | 17,000 | 20,000 |
| 816 | Vaccination Allowance | 200 | 100 | 100 |
| 819 | Tuition Reimbursement | 7,180 | 10,000 | 5,000 |
| TOTALS | | \$ 28,893 | \$ 41,450 | \$ 40,200 |

EMPLOYEE BENEFIT**Accounts: 20-000**

| | | 2020 Actual | 2021 Adopted | 2022 Proposed |
|----------------------------------|-------------------------------|-------------|--------------|---------------|
| Beginning of year balance | | \$ 385,460 | \$ 255,040 | \$ 206,326 |
| 460 | Ad Valorem Property Tax | 546,165 | 609,170 | 800,000 |
| 464 | Back Taxes | 7,171 | 6,000 | - |
| 490 | Comm Vehicle Prop Tax | 2,408 | 1,545 | - |
| 491 | Motor Vehicle Distribution | 99,857 | 100,855 | - |
| 493 | Recreational Vehicle Tax | 1,303 | 842 | - |
| 496 | 16M & 20M Truck Tax | 234 | 367 | - |
| 551 | Interest Income | 2,073 | 650 | 650 |
| 672 | Trans From Sewer Fund | - | 90,357 | 200,000 |
| 675 | Trans From Solid Waste Fund | - | 22,000 | 25,000 |
| TOTAL REVENUE | | 659,211 | 831,786 | 1,025,650 |
| TOTAL AVAILABLE FUNDS | | 1,044,671 | 1,086,826 | 1,231,976 |
| EXPENDITURES | | | | |
| 737 | Work Comp | 30,713 | 35,000 | 40,000 |
| 740 | Employee Life Insurance | 1,556 | 2,300 | 1,900 |
| 743 | Short Term Disability | 5,903 | 7,600 | 8,500 |
| 744 | Long Term Disability | 3,941 | 6,300 | 6,800 |
| 746 | Social Security | 127,546 | 130,000 | 150,000 |
| 747 | Medicare | 30,250 | 32,300 | 38,400 |
| 748 | Kansas Unemployment Tax | 2,053 | 29,000 | 20,000 |
| 749 | Vision Plan | 6,138 | 7,000 | 7,100 |
| 772 | Employee Medical Insurance | 243,928 | 250,000 | 300,000 |
| 773 | Employee Deferred Compensatio | 125,807 | 140,000 | 165,000 |
| 778 | Employee Dental Insurance | 17,712 | 22,000 | 25,900 |
| 786 | Kansas Policemen & Firemen | 190,637 | 201,000 | 230,000 |
| 985 | Neighborhood Revitalization | 3,448 | 18,000 | 0 |
| TOTAL EXPENDITURES | | \$ 789,631 | \$ 880,500 | \$ 993,600 |
| UNRESERVED CASH BALANCE | | \$ 255,040 | \$ 206,326 | \$ 238,376 |

PARKS AND RECREATION**Accounts: 20-000**

| | 2020 Actual | 2021 Adopted | 2022 Proposed |
|--|-------------|--------------|---------------|
| Beginning of year balance | \$ 89,776 | \$ 127,275 | \$ 180,902 |
| Field of Dreams | 15,000 | 40,000 | 40,000 |
| Ad Valorem | 75,376 | 81,200 | 50,000 |
| Local Alcohol Liquor Fund | 14,664 | 15,375 | 15,030 |
| Res 93-01 Park Fee | 26,616 | 26,882 | 27,281 |
| Donations | 2,677 | 10 | 2,744 |
| Interest Income | 575 | 410 | 589 |
| Program and Shelter Fees | - | 500 | 500 |
| TOTAL REVENUE | 134,907 | 164,378 | 136,146 |
| TOTAL AVAILABLE FUNDS | 224,684 | 291,652 | 317,047 |
| EXPENDITURES | | | |
| 702 Personal Services Part Time | - | 17,500 | 14,851 |
| 738 Field Of Dreams Expenses | 29,190 | 50,000 | 50,000 |
| 735 Field Of Dreams Rebates | 3,365 | 10,000 | 10,000 |
| 753 Utility Electric | 1,834 | 3,250 | 3,250 |
| 755 Utility Water | 678 | 1,000 | 1,000 |
| 792 Park Maintenance & Repair | 2,033 | 27,500 | 30,000 |
| 799 Misc. Contractual Services | 20,304 | 1,500 | 1,500 |
| 850 Capital Outlay | 40,006 | | |
| TOTAL EXPENDITURES | 97,409 | 110,750 | 110,601 |
| UNRESERVED CASH BALANCE | \$ 127,275 | \$ 180,902 | \$ 206,446 |

CONSOLIDATED HIGHWAY FUND**ACCOUNTS: 10-000**

| | | 2020 Actual | 2021 Adopted | 2022 Proposed |
|----------------------------------|--------------------------------|--------------|--------------|---------------|
| Beginning of year balance | | \$ 2,118,208 | \$ 2,929,946 | \$ 3,057,244 |
| 452 | Local Sales/Use Tax | 353,701 | 377,791 | 378,460 |
| 456 | County Sales/Use Tax | 366,170 | 203,300 | 391,802 |
| 458 | Special City/County Hwy Tax | 164,886 | 149,800 | 176,428 |
| 494 | County Fuel Tax | 16,433 | 14,980 | 17,583 |
| 551 | Interest Income | 14,104 | 4,815 | 15,092 |
| 648 | Other Road Excise Tax | 69,006 | 51,360 | 73,836 |
| 649 | Falcon Lakes Impact Fee | 72,150 | 53,500 | 77,201 |
| 650 | Prairie Gardens Rd Excise Tax | - | 0 | 0 |
| 651 | Prairie Lakes Road Excise Tax | - | 20,330 | 0 |
| 652 | Theno Estates Excise Tax | - | 7,490 | 0 |
| 653 | Cedar Falls Excise Tax | 6,377 | 2,247 | 6,823 |
| 654 | BTC Phase I Excise Tax | - | 0 | 0 |
| 655 | Pinehurst Rd Excise Tax | - | 7,490 | 5,000 |
| 657 | Hidden Ridge Excise Tax | - | 8,560 | 0 |
| 658 | Honey Creek Road Excise Tax | - | 12,840 | 0 |
| 661 | Tomahawk Valley Excise Tax | 20,086 | 0 | 21,492 |
| 662 | Metzger Meadows Excise Tax | - | 0 | 0 |
| 664 | Hollingsworth Estates | - | 7,490 | 0 |
| 665 | High Point Downs Excise Tax | - | 10,700 | 0 |
| 666 | Creek Ridge Excise Tax | - | 1,605 | 0 |
| 668 | Grayhawk Excise Tax | 38,150 | 5,000 | 5,000 |
| | Fox Ridge | | | 5,000 |
| | Wolf Creek | | | 5,000 |
| | Estes Estates | | | 5,000 |
| TOTAL REVENUE | | 1,121,063 | 939,298 | 1,183,717 |
| TOTAL AVAILABLE FUNDS | | 3,239,271 | 3,869,244 | 4,240,961 |
| 771 | Street Repairs & Maintenance | 147,015 | 150,000 | 175,000 |
| 799 | Misc Contractual Services | 20,131 | 12,000 | 65,000 |
| 811 | Maintenance Materials/Supplies | 69,340 | 75,000 | 85,000 |
| 848 | Curbs and gutters | 72,838 | 150,000 | 150,000 |
| 849 | Street Improvements | - | 425,000 | 425,000 |
| TOTAL EXPENDITURES | | 309,325 | 812,000 | 900,000 |
| UNRESERVED CASH BALANCE | | \$ 2,929,946 | \$ 3,057,244 | \$ 3,340,961 |

CAPITAL IMPROVEMENT FUND

ACCOUNTS: 12-000

| | | 2020 Actual | 2021 Adopted | 2022 Proposed | 2023 | 2024 | 2025 | 2026 | 2027 |
|----------------------------------|--|-------------|--------------|---------------|--------------|--------------|--------------|-----------|---------|
| Beginning of year balance | | \$ 996,530 | \$ 2,190,118 | \$ 978,049 | \$ 1,058,016 | \$ (313,416) | \$ 5,039,514 | \$ - | \$ - |
| 452 | Local Sales/Use Tax | 176,851 | 183,925 | 191,282 | 197,020 | 202,931 | 209,019 | 215,289 | 221,748 |
| 473 | Other Financing Source-Debt Issuance | 1,082,720 | - | - | - | - | 3,549,457 | 5,463,624 | - |
| 482 | Other Financing Source-Bond Premium | - | - | - | - | - | - | - | - |
| 500 | Cares Act Economic Relief Grant Funds | 1,180,791 | - | - | - | - | - | - | - |
| | Bond Proceeds | - | - | 452,785 | - | - | - | - | - |
| 511 | Other Revenues | 145,582 | - | - | - | - | - | - | - |
| 514 | State Grants | - | - | - | - | - | - | - | - |
| 514.202102 | ARP Grant | - | - | - | - | - | - | - | - |
| 514.202401 | MARC - MetroGreen | - | - | - | - | 500,000 | - | - | - |
| 514.202008 | MARC - 155th street | - | - | - | - | 7,435,000 | - | - | - |
| 551 | Interest Income | 8,508 | 3,000 | 3,500 | - | - | - | - | - |
| 673 | Transfer in from MERF (close out fund) | - | - | 358,635 | - | - | - | - | - |
| 673.202101 | Transfers in - from sewer | - | 85,081 | - | - | - | - | - | - |
| TOTAL REVENUE | | 2,594,451 | 272,006 | 1,006,202 | 197,020 | 8,137,931 | 3,758,476 | 5,678,913 | 221,748 |
| TOTAL AVAILABLE FUNDS | | 3,590,981 | 2,462,123 | 1,984,251 | 1,255,036 | 7,824,514 | 8,797,990 | 5,678,913 | 221,748 |
| EXPENDITURES | | | | | | | | | |
| 799 | Misc Contractual Services | 2,905 | 50,000 | - | - | - | - | - | - |
| 799-202010 | Civic Campus Eng Svcs | 5,727 | 44,273 | 100,000 | - | - | - | - | - |
| 850.201503 | Capital Outlay (city park \$185,000) | 40,922 | 43,293 | - | - | - | - | - | - |
| 850.201601 | Capital Outlay (City Hall/PD/PW) | 205,513 | 81,188 | 150,000 | - | - | - | - | - |
| 850.201802 | Capital Outlay (City Park Ongoing) | - | 129,193 | - | - | - | - | - | - |
| 850.202007 | 158th & Parallel | 16,558 | - | - | - | - | - | - | - |
| 850.202008 | 155th Street (debt and grant) | 6,870 | 92,003 | 452,785 | 1,568,452 | 819,551 | 2,460,039 | 5,678,913 | - |
| 850.202011 | BTC Property | 37,430 | 212,570 | 100,000 | - | - | - | - | - |
| 850.202101 | Civic Campus Storm Water and Trail A (Sewer, | - | 321,590 | - | - | - | 337,951 | - | - |
| 850.202102 | Capital Outlay (Tomahawk Valley) | 5,220 | 509,965 | - | - | - | - | - | - |
| 850.202201 | Capital Outlay - Civic Campus (cash, debt) | - | - | 123,450 | - | - | 6,000,000 | - | - |
| 850.202401 | Capital Outlay - Metro Green Trail (cash, grant | - | - | - | - | 1,818,380 | - | - | - |
| 855 | Bond Issuance Cost | 34,369 | - | - | - | 147,069 | - | - | - |
| 863 | 2009 GO Bond/Temp Note Payments | 1,045,350 | - | - | - | - | - | - | - |
| 980 | Other Financing Use-Underwrite Discount | - | - | - | - | - | - | - | - |
| TOTALS | | 1,400,864 | 1,484,075 | 926,235 | 1,568,452 | 2,785,000 | 8,797,990 | 5,678,913 | - |
| UNRESERVED CASH BALANCE | | 2,190,118 | 978,049 | 1,058,016 | (313,416) | 5,039,514 | - | - | 221,748 |

BOND & INTEREST FUND**08-000**

| | | 2020 Actual | 2021 Proposed | 2022 Proposed |
|----------------------------------|------------------------------|-------------------|-------------------|--------------------|
| Beginning of year balance | | \$ 465,898 | \$ 513,770 | \$415,869 |
| 460 | Ad Valorem Property Tax | 388,872 | 433,752 | \$650,000 |
| 464 | Back Taxes | 2,742 | 5,000 | \$0 |
| 471 | Pinehurst Bd Spec Assessment | 202,938 | 212,949 | \$210,867 |
| 481 | Special Assessment/Btc | 76,722 | 75,191 | \$75,191 |
| 490 | Comm Vehicle Prop Tax | 953 | 1,100 | \$0 |
| 491 | Motor Vehicle Distribution | 39,463 | 48,732 | \$0 |
| 493 | Recreational Vehicle Tax | 515 | 599 | \$0 |
| 496 | 16M & 20M Truck Tax | 89 | 146 | \$0 |
| 523 | Tdd-Sales Tax Revenue | 56,094 | 16,400 | \$16,400 |
| 549 | Bond Proceeds | 3,004,736 | - | \$0 |
| 551 | Interest Income | 4,681 | 2,500 | \$2,500 |
| TOTAL REVENUE | | 3,777,805 | 796,369 | \$954,958 |
| TOTAL AVAILABLE FUNDS | | 4,243,703 | 1,310,139 | \$1,370,826 |
| EXPENDITURES | | | | |
| 08-000-880 | KDHE Payments | \$ 51,165 | \$ - | - |
| 883 | KDOT TRF125 Refi. Payment | 87,295 | 90,195 | 88,695 |
| 881 | KDOT Interest Payments | - | - | - |
| 876 | 2012 GO Bonds (BTC & 155th) | 3,168,747 | 213,530 | 215,230 |
| 868 | Prepaid Special Assessment | 3,819 | - | - |
| 874 | 2013 GO Bonds | 185,900 | 187,600 | 184,200 |
| 888 | 2015 GO Bonds | 91,888 | 88,275 | 87,175 |
| 863 | 2019 GO Bonds | 141,120 | 143,686 | 142,241 |
| 877 | 2020 Bonds | - | 129,613 | 118,700 |
| | 2021 PD Lease | - | 41,371 | 82,743 |
| TOTAL EXPENDITURES | | 3,729,933 | 894,270 | 918,984 |
| UNRESERVED CASH BALANCE | | \$ 513,770 | \$ 415,869 | \$451,842 |

| SEWER FUND | | REVENUES ACCOUNTS: 05-000 | | |
|--------------------------------|-------------------------------|------------------------------|---------------------|---------------------|
| | | 2020 Actual | 2021 Adopted | 2022 Proposed |
| Beginning of year balance | | \$ 1,946,096 | \$ 2,538,401 | \$ 2,433,604 |
| 408 | Sewer Connection Fees | 435,500 | 290,000 | 290,000 |
| 410 | Sewer Cap Imp Connection Fees | 12,800 | 5,000 | 5,000 |
| 468 | Special Sewer Assessment | - | 1,800 | 1,800 |
| 472 | 24-40 Taxing District | 50 | - | - |
| 473 | Transfer In from ARPA Fund | - | 246,372 | 246,372 |
| 495 | Delinquent Fee Collections | 41,594 | 40,000 | 40,000 |
| 521 | Utility Billing Charges | 1,647,201 | 1,688,381 | 1,730,591 |
| 549 | GO Bond proceeds | - | - | - |
| 551 | Interest Income | 10,052 | 5,000 | 5,000 |
| TOTAL REVENUE | | 2,147,197 | 2,276,553 | 2,318,762 |
| TOTAL AVAILABLE FUNDS | | 4,093,293 | 4,814,954 | 4,752,366 |
| TOTAL EXPENDITURES | | 1,554,892 | 2,381,351 | 2,267,723 |
| UNRESERVED CASH BALANCE | | \$ 2,538,401 | \$ 2,433,604 | \$ 2,484,642 |

| SEWER FUND | | EXPENSES ACCOUNTS: 05-009 | | |
|------------------------------------|--|------------------------------|---------------------|---------------------|
| PERSONNEL | | 2020 Actual | 2021 Adopted | 2022 Proposed |
| 701 | Personal Services | \$ 291,096 | \$ 155,807 | \$ 350,736 |
| 704 | Personal Services Overtime | 6,341 | 7,500 | 7,500 |
| 753 | Utility Electric | 123,470 | 145,000 | 145,000 |
| 757 | Telephone/Fax/Internet Servic | 3,588 | 5,000 | 5,000 |
| 758 | Paging/Wireless | 591 | 1,000 | 1,000 |
| 761 | Vehicle/Equipment Maint & Rep | 656 | 5,000 | 5,000 |
| 762 | Sludge Waste Removal | 43,356 | 37,500 | 52,000 |
| 774 | Training/Travel/Mileage | - | 3,500 | 2,500 |
| 777 | Facility Repairs & Maintenanc | 33,250 | 75,000 | 55,000 |
| 789 | Collection Sys Maint & Repair | 79,862 | 150,000 | 150,000 |
| 790 | Sampling | 3,969 | 4,500 | 5,000 |
| 799 | Misc Contractual Services | 45,217 | 55,000 | 55,000 |
| 803 | Miscellaneous Commodities | 4,070 | 4,000 | 4,000 |
| 804 | Gas/Oil/Misc | 4,997 | 7,500 | 7,500 |
| 807 | Printed Materials- | - | 500 | 0 |
| 808 | Postage & Postal Permit | 7,691 | 7,500 | 8,000 |
| 810 | Safety Equipment | 4,187 | 2,500 | 4,500 |
| 811 | Maintenance Materials/Supplies | 20,145 | 25,000 | 25,000 |
| | Wastewater Fund Analysis | - | 0 | 50,000 |
| 903 | Trans To General Fund | - | 157,219 | 0 |
| 904 | Transfer to CIP | - | 85,081 | 0 |
| 905 | Transfer To Employee Benefit | - | 90,357 | 200,000 |
| 971 | Transfer TO MERF | - | 130,000 | - |
| Operating Expenses | | 672,485 | 1,154,464 | 1,132,736 |
| 845 | New Equipment | - | 12,500 | 10,000 |
| 850 | Capital Outlay (CC Stormwater and Parking) | - | 648,499 | 560,000 |
| 854 | Sewer Line Rehab | 65,198 | 150,000 | 150,000 |
| 865 | Capital Improvement | 124,921 | 65,000 | 65,000 |
| 875 | Wastewater Bond Debt Service | 692,288 | 350,888 | 349,988 |
| Capital & Debt Expenses | | 882,407 | 1,226,887 | 1,134,988 |
| Total Expense | | \$ 1,554,892 | \$ 2,381,351 | \$ 2,267,723 |

SOLID WASTE FUND**ACCOUNTS: 09-000; 09-010;**

| | | 2020 Actual | 2021 Adopted | 2022 Proposed |
|----------------------------------|------------------------------|--------------------|---------------------|----------------------|
| Beginning of year balance | | \$ 50,147 | \$ 58,202 | \$ 49,327 |
| 411 | Deffenbaugh Bag Stickers | 293 | - | - |
| 495 | Delinquent Fee Collections | 1,248 | 8,000 | 8,000 |
| 521 | Utility Billing Charges | 518,548 | 523,857 | 531,512 |
| 551 | Interest Income | 334 | 500 | 500 |
| TOTAL REVENUE | | 520,422 | 532,357 | 540,012 |
| TOTAL AVAILABLE FUNDS | | 570,569 | 590,559 | 589,339 |
| EXPENIDTURES | | | | |
| 701 | Personal Services | 76,376 | - | 91,336 |
| 704 | Personal Services Overtime | 430 | - | - |
| 774 | Training/Travel/Mileage | - | 500 | 500 |
| 775 | Solid Waste Disposal | 427,498 | 445,782 | 448,872 |
| 799 | Misc Contractual Services | 4,843 | 2,100 | 2,100 |
| 801 | Office Supplies | - | 100 | 100 |
| 803 | Miscellaneous Commodities | 530 | 750 | 750 |
| 807 | Printed Materials- | - | 500 | 500 |
| 808 | Postage & Postal Permit | 2,691 | 3,500 | 3,500 |
| 903 | Transfer To General Fund | - | 66,000 | - |
| 905 | Transfer To Employee Benefit | - | 22,000 | 25,000 |
| | | - | - | - |
| TOTALS | | 512,367 | 541,232 | 572,658 |
| UNRESERVED CASH BALANCE | | \$ 58,202 | \$ 49,327 | \$ 16,681 |

CEDAR LAKE MAINT FUND

| | | 2020 Actual | 2021 Adopted | 2022 Proposed |
|----------------------------------|---------------------------|-------------|--------------|---------------|
| Beginning of year balance | | \$ 78,157 | \$ 90,166 | \$ 90,221 |
| 454 | Maintenance Fees | 40,000 | 40,000 | 40,000 |
| 551 | Interest Income | 302 | 55 | 55 |
| TOTAL REVENUE | | 40,302 | 40,055 | 40,055 |
| TOTAL AVAILABLE FUNDS | | 118,459 | 130,221 | 130,276 |
| EXPENDITURES | | | | |
| 07-000-799 | Miscellaneous Contractual | 28,293 | 40,000 | 40,000 |
| TOTAL EXPENDITURES | | 28,293 | 40,000 | 40,000 |
| UNRESERVED CASH BALANCE | | \$ 90,166 | \$ 90,221 | \$ 90,276 |

GLENWOOD / SEWER DISTRICT #3 MAINT FUND

| | | 2020 Actual | 2021 Adopted | 2022 Proposed |
|--------------------------------|---------------------------|-------------|--------------|---------------|
| Beginning of year balance | | \$ 78,586 | \$ 89,853 | \$ 90,003 |
| 454 | Maintenance Fees | 33,000 | 33,000 | 33,000 |
| 551 | Interest Income | 370 | 150 | 150 |
| TOTAL REVENUE | | 33,370 | 33,150 | 33,150 |
| TOTAL AVAILABLE FUNDS | | 111,956 | 123,003 | 123,153 |
| EXPENDITURES | | | | |
| 799 | Miscellaneous Contractual | 22,103 | 33,000 | 33,000 |
| TOTAL EXPENDITURES | | 22,103 | 33,000 | 33,000 |
| UNRESERVED CASH BALANCE | | \$ 89,853 | \$ 90,003 | \$ 90,153 |