

**The City of  
Basehor's  
2025  
Operating Budget  
& Capital  
Improvement Plan  
(CIP)**

Presented  
July 24, 2024  
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Deputy City Administrator



# Information about the City's Proposed 2025 Budget

- The public meetings where the budget presentations are presented are available:
  - In person (City Hall – 1600 N 158<sup>th</sup> Street)
  - Via YouTube (<https://www.youtube.com/@cityofbasehor4443/streams>)
- These public meetings are noticed:
  - On the City's website ([www.cityofbasehor.org](http://www.cityofbasehor.org)) where community members can sign up for email and/or text notifications
  - In the City's e-News
  - In the City's *Basehor Quarterly Newsletter*
  - On the City's social media pages
  - Public Hearings are noticed in the Leavenworth Times and/or the Tonganoxie Mirror
- Previous presentations as well as the proposed line-item budget document can be found here: <https://cityofbasehor.org/340/Budget-Presentations>



# 2025 Budget Timeline

**May 10, 2024-** Governing Body Retreat



**June 12, 2024-** Presentation to Governing Body



**June 26, 2024-** Intent to Exceed Revenue Neutral Rate Presentation



**July 10, 2024-** Presentation to Governing Body



**July 24, 2024-** Presentation to Governing Body



**August 14, 2024-** Presentation to Governing Body



**August 28, 2024-** Budget Public Hearings (2)



# The City of Basehor's 2025 Budget Priorities

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



# Tax Terminology



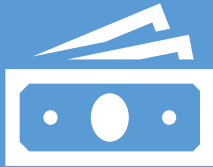
Ad Valorem Tax = Property Tax



Mill Rate = Property Tax Rate



1 mill generates \$139,798 of City tax levy,  
given \$139.8 M assessed value



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



# Breaking Down the Mill Rate

	% of Total Levy	Total Mill Levy
City	24%	33.878
Leavenworth County	26%	35.779
USD #458	39%	54.167
State	1%	1.500
Basehor Community Library	4.5%	6.153
Fairmount Township Fire	5.5%	7.420
Total	1.000	138.897



# 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.

$$\text{\$395,000} \times 11.5\% = \text{\$45,425}$$



$$\text{\$45,425} \times \boxed{33.878} \div 1,000 =$$

**\\$1,539**

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



# 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**

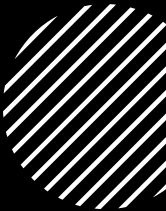


**an estimated \$20 per month  
for commercial properties**





# Emphasis for 2025 Budget



Paving for Progress Plan for 2025



Remain competitive for recruitment and retention of City staff



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



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

# 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

# City of Basehor Fund Structure – Capital Improvement Plan

## 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 Fund

## 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.*

Land Bank Fund

Mayor's Charity Fund

Assistance Programs Fund



# 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.

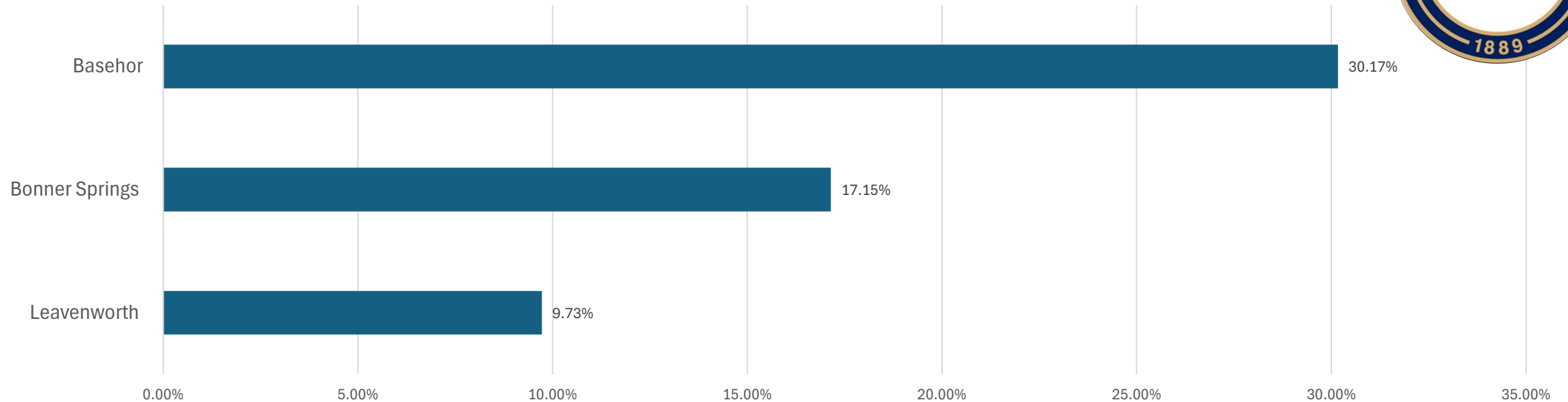


# Capital Investments in the City of Basehor

- 2024 was the first year the City of Basehor formally adopted a Capital Improvement Plan.
- With the grant funding the City of Basehor has been able to acquire, along with the prudent budgeting of the Governing Body, significant capital investments are happening in the City, with no increase to the mill rate.



Capital Investment as a % of Assessed Value



*Data was obtained by the cities' websites, League of Kansas Municipalities, and the Leavenworth County Appraiser's Office.*

# Highlights of Basehor's Capital Improvement Plan with a Flat Mill Rate for 2025

Paving for  
Progress

155<sup>th</sup> Street  
Reconstruction

MetroGreen Trail

158<sup>th</sup> Street  
Roadway  
Improvements

City Hall

Civic Campus  
Park Amenities

Civic Campus  
Trails

Renovation of  
2620 N 155<sup>th</sup>  
Street (Previous  
City Hall)

Tomahawk Park –  
Phases I & II

City Park Trails  
Improvements

Vehicle  
Replacement  
Schedule



# Basehor's Capital Improvement Plan – Unfunded Projects

Sentinel Park

Downtown  
Corridor Study  
Improvements

Municipal  
Services Facility  
Expansion

Basehor Active  
Transportation  
Plan Trails

Continued  
Improvements to  
Field of Dreams



# Capital Improvement Plan Funds



# Sales Tax Discussion



Previous question posed to Basehor voters was a 1% general citywide sales tax with a 10-year sunset for the police, pavement, and parks.



Significant feedback received from the community during the informational meetings held.



Staff needs general consensus from the Governing Body on a future vote of 0.75% general citywide sales tax with a 10-year sunset – with 0.25% allocated to police, 0.25% allocated to parks, and 0.25% allocated to pavement (streets).



Staff recommends including a set of questions regarding this matter in the upcoming citizen satisfaction survey.

# Capital Improvement Plan Funds





# Capital Improvement Plan Funds – With an Additional Sales Tax of 0.75%



# Possible Funded Projects with 0.75% Sales Tax

4 New Police  
Vehicles Every  
Other Year

Replacement of  
Mobile Data  
Terminals (MDTs)

2 Additional Full  
Time School  
Resource  
Officers

Sentinel Park

Paving of Field of  
Dreams Parking  
Lot

Additional dollars  
for Paving for  
Progress





# 2025 Budget Next Steps

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1

Publish and discuss draft line-item budget on August 14, 2024 for additional feedback from the Governing Body.

2

Hold 2 Public Hearings and consider adoption of the 2025 budget on August 28, 2024.