

2026 City of Basehor Budget



Presented by Maddie Bouton, Deputy City Administrator
June 25, 2025

How to Stay Informed

1

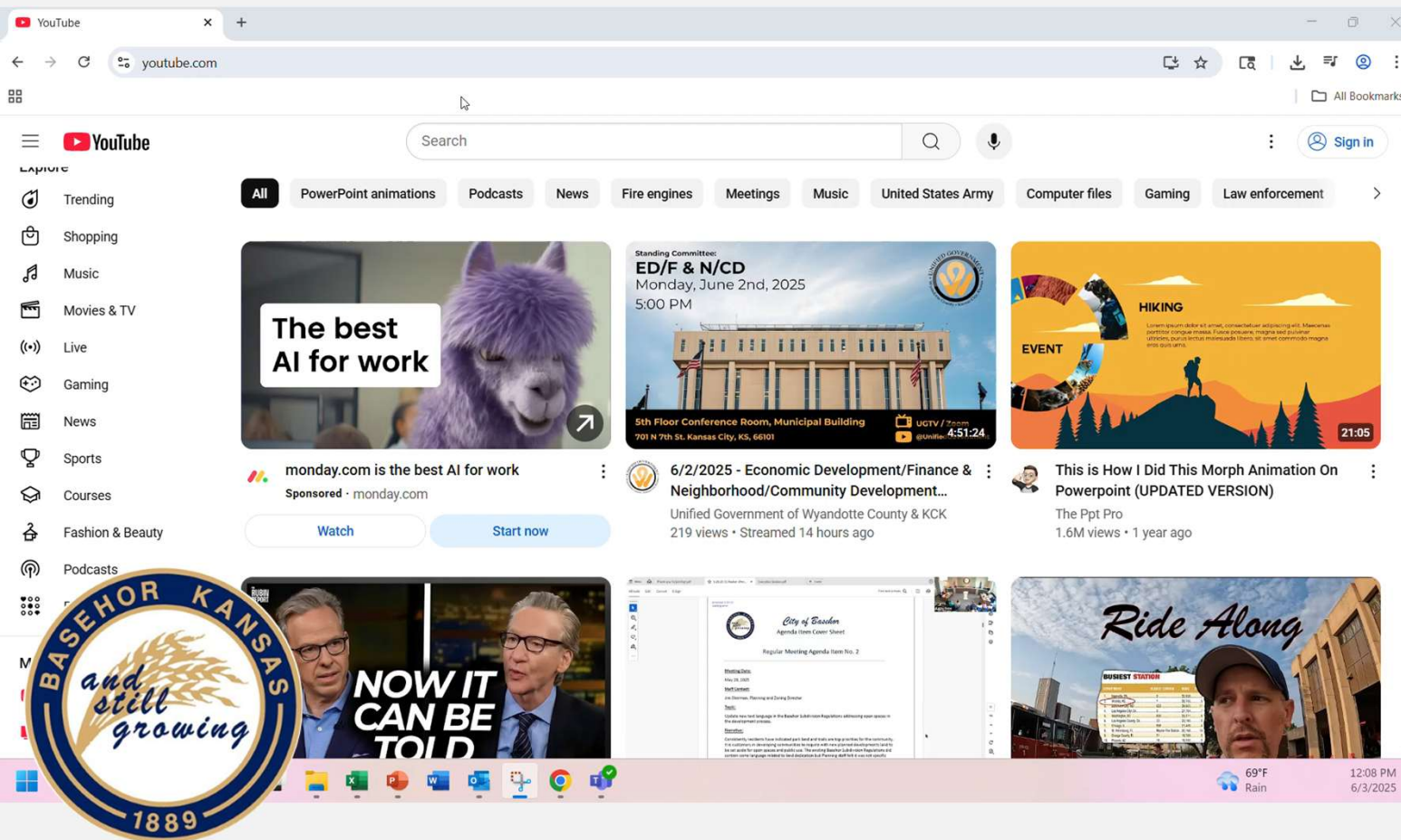
Attend City Council Meetings

Location: Basehor
City Hall, 1600 N
158th Street

Dates: 2nd and 4th
Wednesday Monthly
Time: 6:00 pm



How to Stay Informed

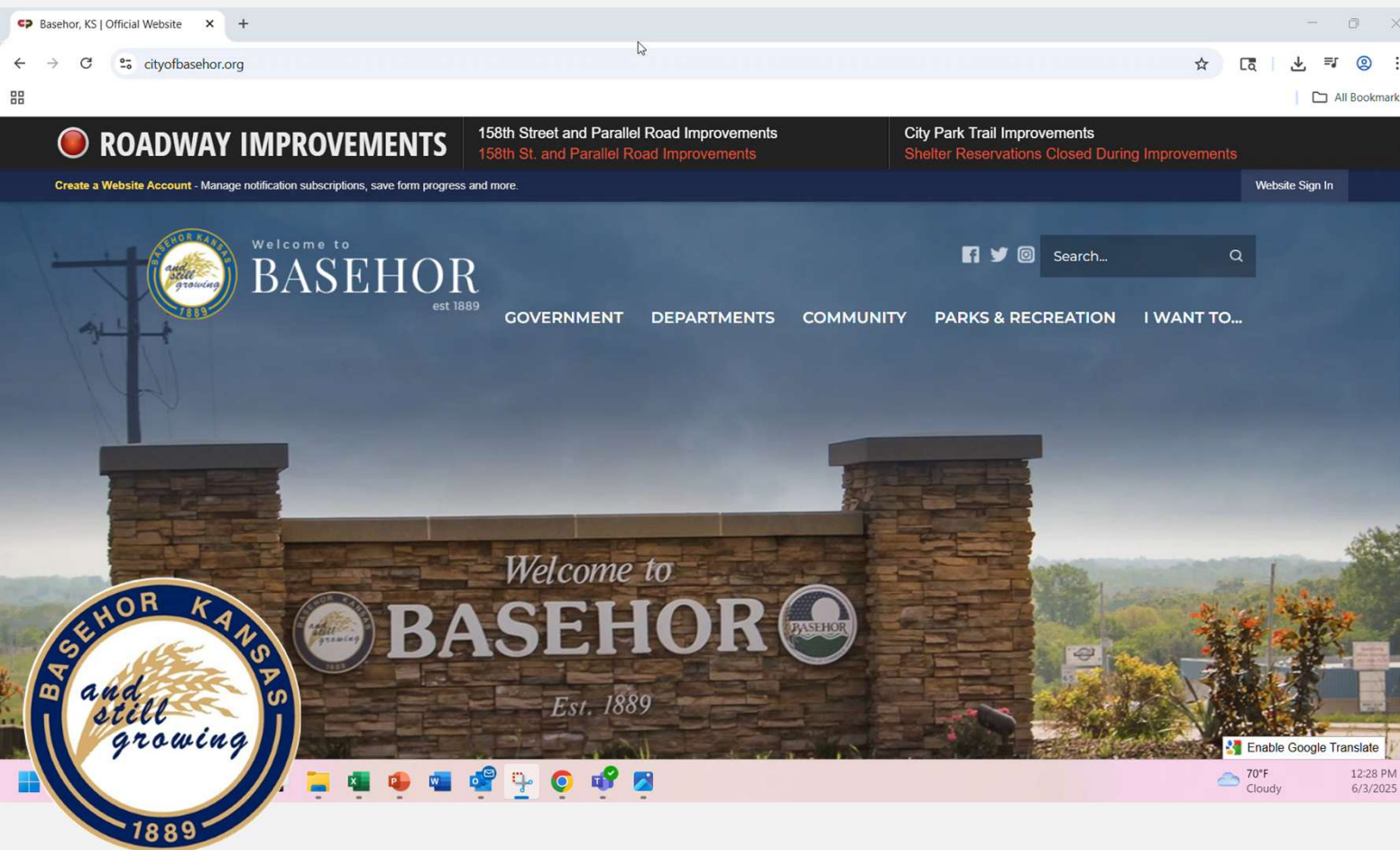


2

View Meetings on YouTube

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

How to Stay Informed



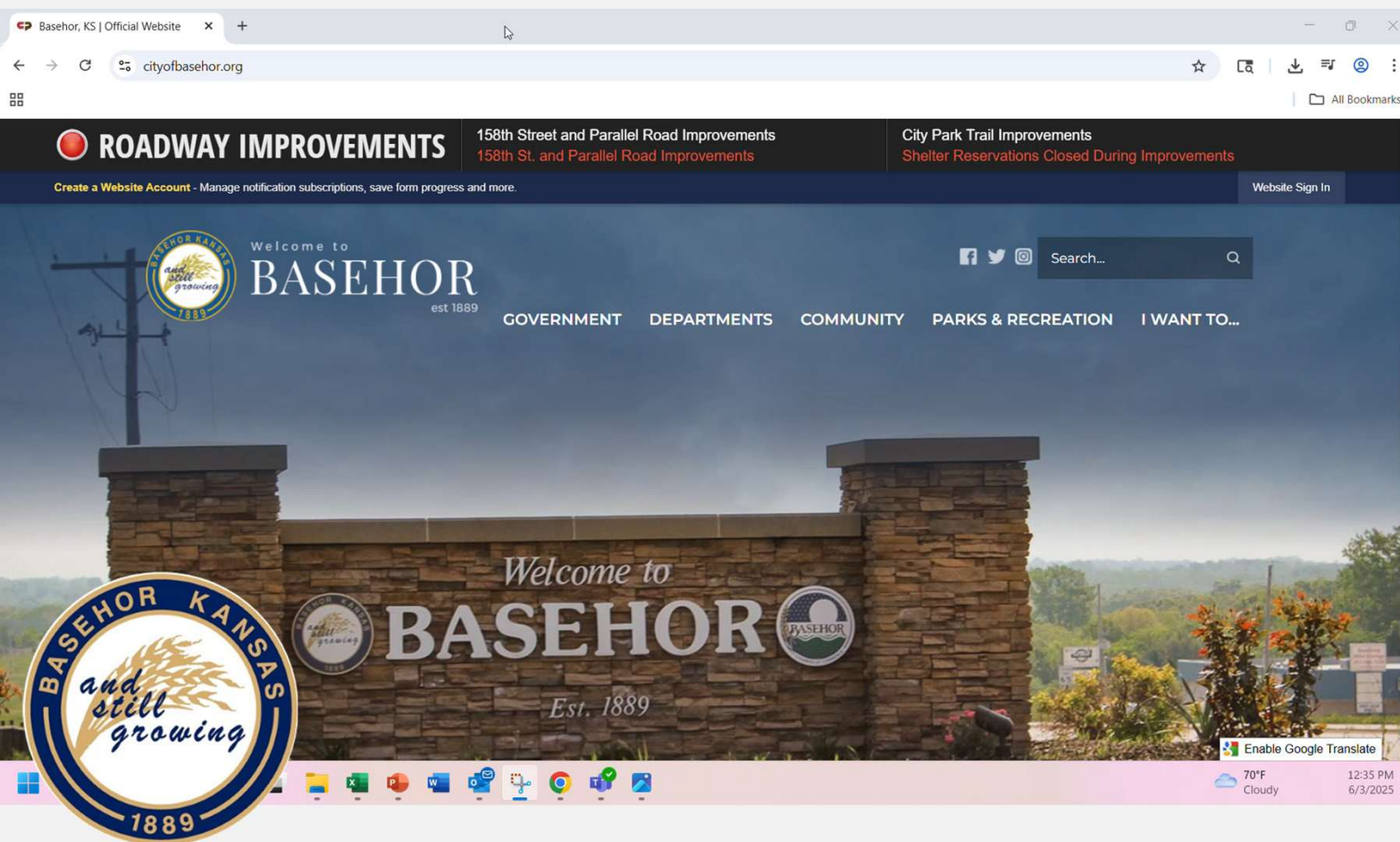
3

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.

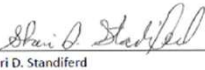
		2025 Adopted Budget		
		Budget Authority	Amount of 2024	Final Tax Rate
		for Expenditures	Ad Valorem Tax	(County Clerk's Use Only)
Table of Contents:		Page No.		
Allocation of MVT, RVT, and 16/20M Veh Tax		2		
Schedule of Transfers		3		
Statement of Indebtedness		4		
Statement of Lease-Purchases		5	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

Revenue Neutral Rate 31.588

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

Assisted by:
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Deputy City Administrator
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Basehor, KS 66007
Email:
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Ben Sims, Council President


Shari D. Standiford


Vickie McEnroe

Governing Body

Date Attested: August 28, 2024


Katherine M. Kenn
City Clerk



Going Above and Beyond the Requirement

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



Going Above and Beyond the Requirement

ROADWAY IMPROVEMENTS

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

City Park Trail Improvements
Shelter Reservations Closed During Improvements

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

Website Sign In



Welcome to
BASEHOR
est 1889



Search...

GOVERNMENT

DEPARTMENTS

COMMUNITY

PARKS & RECREATION

I WANT TO...

Open the *Departments* page

ADMINISTRATION

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

ANIMAL CONTROL

BUILDING DEPARTMENT

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

MUNICIPAL COURT

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

MUNICIPAL SERVICES

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

BASEHOR CITY PARK

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

PLANNING & ZONING

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

POLICE DEPARTMENT

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

UTILITIES

- Sewer Services
- Trash & Recycling Services

https://cityofbasehor.org/101/Departments

Enable Google Translate

2025 Community Survey Results

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





What's Next?

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



Most Important Capital Projects to our Residents

1

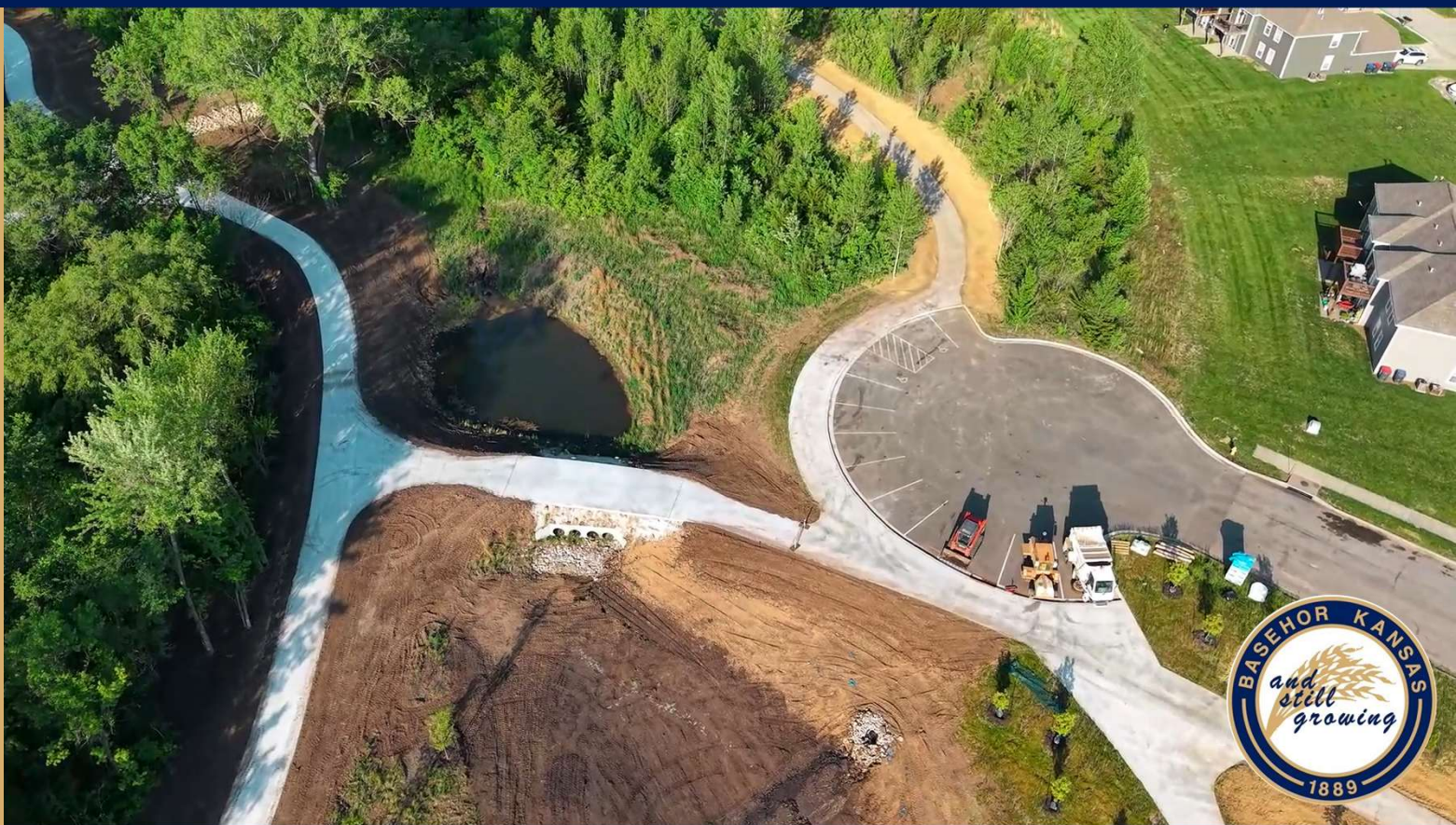
Streets
(Reconstruction
of Existing)



Most Important Capital Projects to our Residents

2

New
Sidewalks
& Trails

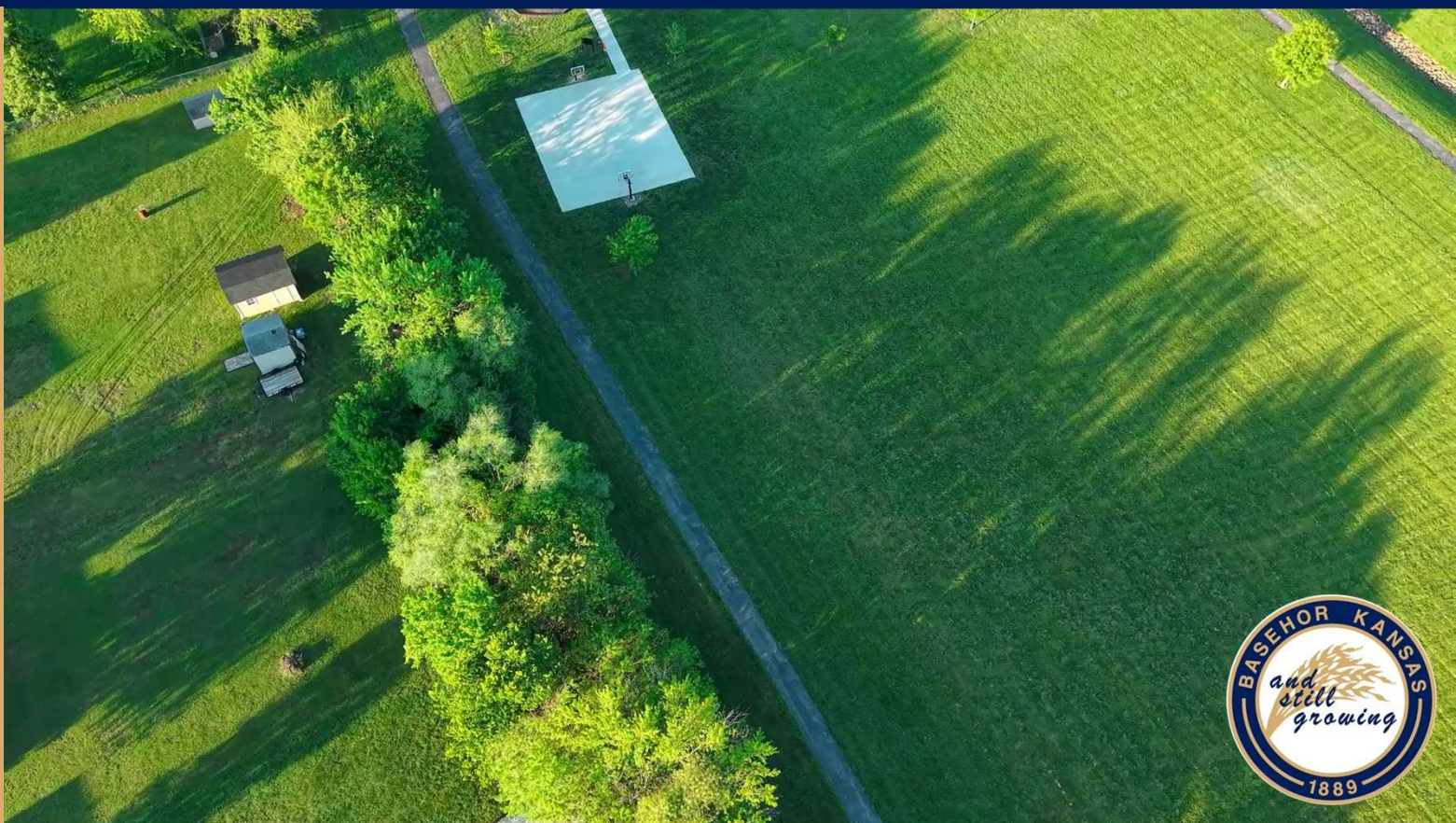


Most Important Capital Projects to our Residents

3

Parks

(Upgrading
Existing
Equipment &
Facilities)



What Words Describe Basehor Best?

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



2026 Budget Timeline

Governing Body
Retreat

9 May 2025



Intent to Exceed Revenue
Neutral Rate Presentation



11 June 2025

25 June 2025

Presentation to Governing
Body

9 July 2025

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.



Ad
Valorem
Tax
=
Property
Tax

Mill Rate
=
Property
Tax Rate

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

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



Tax Terminology



City of Basehor Fund Structure



Governmental Activity Funds

These funds are primarily funded by property tax.

General

Employee Benefit

Parks &
Recreation

Bond & Interest

Capital Project and Equip Funds

These funds are primarily funded by sales tax.

Capital
Improvement

Consolidated
Highway

Special Alcohol

Municipal Maint.
and Equip. Fund
(MMERF)

Enterprise Funds

These funds are primarily funded by utility charges.

Wastewater

Solid Waste

Fiduciary Funds

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

Cedar Lake

Glenwood Sewer

Special Funds

These funds have specific restrictions of revenues and expenditures.

Basehor Town
Center TIF

Mayor's Charity

Assistance
Programs

Where do my Property Taxes go?

Mill Rates by Jurisdiction - 2025

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



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



How are property taxes calculated on a house?



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

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



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

City Portion of Tax Bill

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

How are property taxes calculated on a house?



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

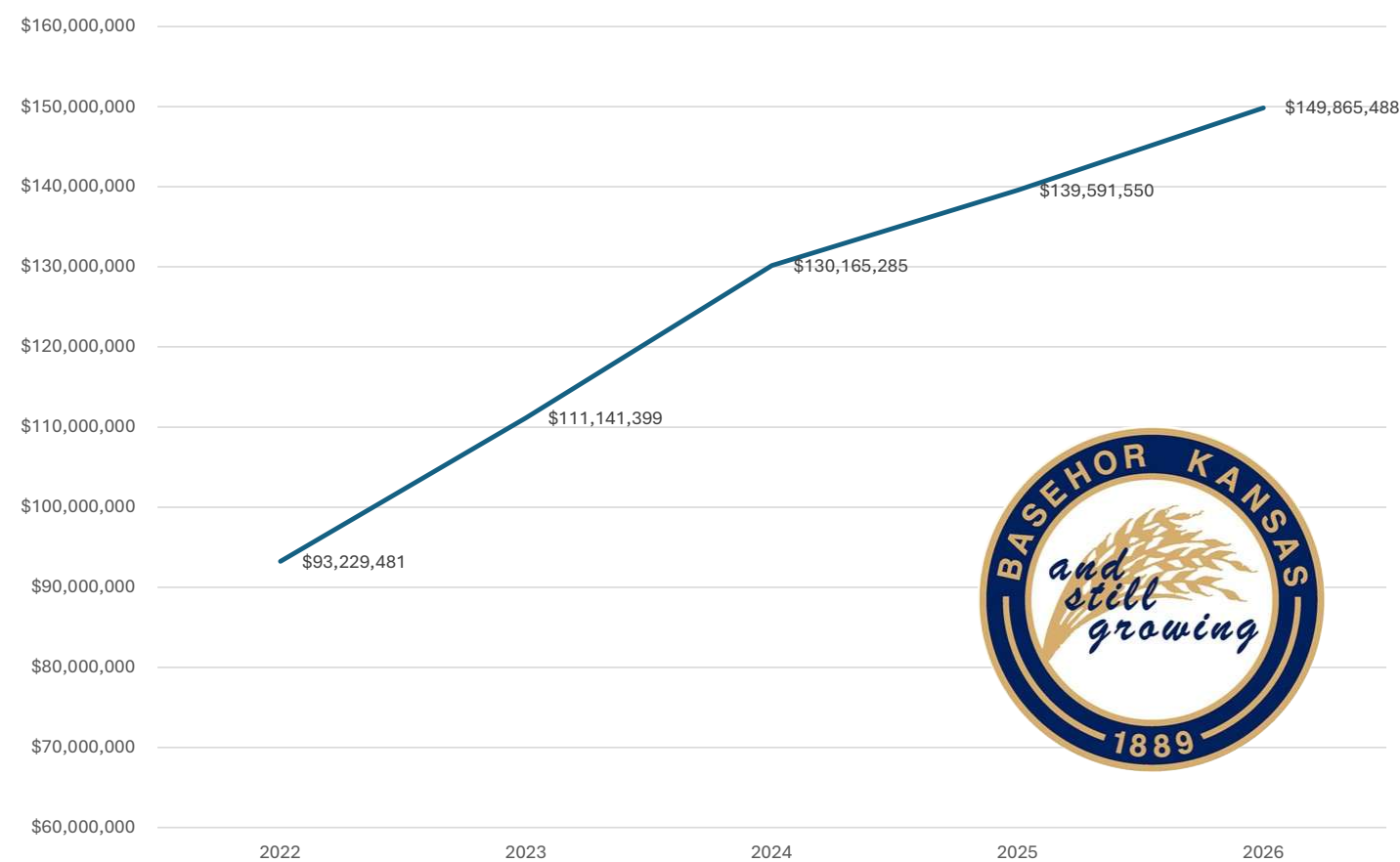
$$\$405,000 \times 11.5\% = \$46,575$$



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

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

History of Property Valuations in Basehor



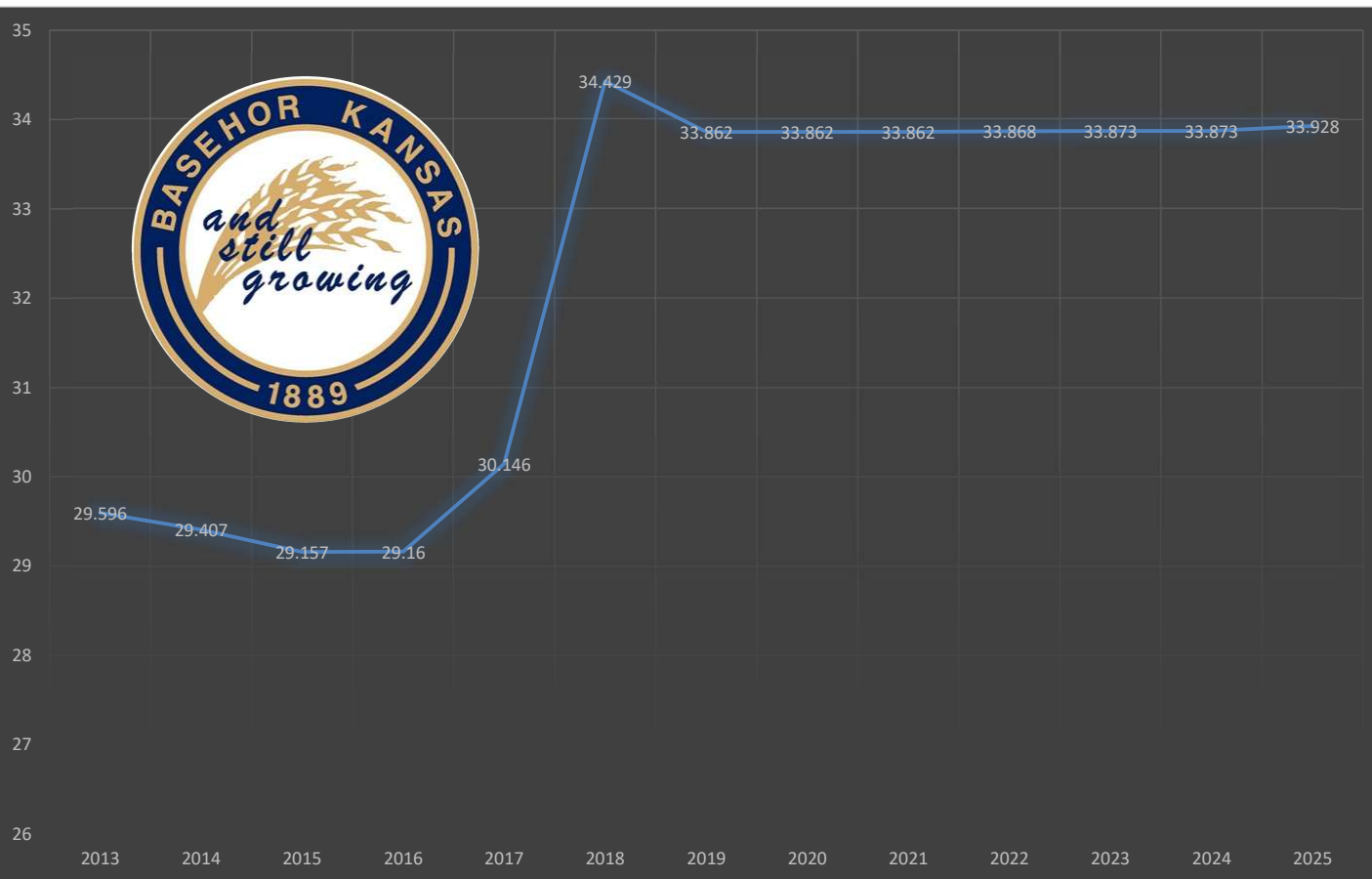
2026 Value is \$149.8 million.

Increase of 7.36% from 2025.

48% of the increase is from new construction.

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

History of Mill Rate in Basehor



No increase in property tax rate.

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

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



Analysis of City Classes and Mill Rates

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

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

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



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


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

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



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





Emphasis Points for the 2026 Budget



Paving for Progress Plan for 2026-2035



Remain competitive for recruitment and retention of City staff



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



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



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



Paving for Progress Plan – 2026-2035

- Current annual funding of \$600,000.
- Roadway improvements are funded by sales tax dollars.
- Proposed 0.5% special sales tax would more than double that funding on average for 10 years – representing \$1.35 million investment into the City's existing streets every year for 10 years.
- Map will be released August 1. This map will include the Paving for Progress Plan for 2026-2035 both with and without the sales tax measure.

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 \$74 more in sales tax annually, as opposed to \$215 more in property taxes annually.



Remaining Competitive for the Recruitment and Retention of City Staff



The proposed 2026 budget includes a cost-of-living adjustment of 2.4% and a merit allocation of up to 4.4%, depending on performance.

These numbers were provided by the firm who completed the City's compensation and benefits study in 2024. After completing extensive research, these are the recommended numbers to remain competitive.

The proposed 2026 budget includes the City's contribution to nonsworn employees' 401(a) retirement account by 1%. As a reminder, the City contributes 25% for sworn officers and 14% for nonsworn.

Thanks to Bukaty, the City's increase to health benefits for 2026 is 23% instead of the staggering renewal rate of 76% provided by the City's previous provider.



2026 Budget Next Steps

1

Return to the Governing Body on July 9 to discuss staff's recommendations on the remaining budget emphasis points for the 2026 proposed budget.

2

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

