2009 BUDGET

City of Leawood

City of Leawood, Kansas

ANNUAL BUDGET

Fiscal Year 2009

The following individuals are recognized for their significant contributions toward the City's 2009 budget process.

Mayor

Peggy J. Dunn

City Council

Ward 1	Debra Filla Gregory Peppes
Ward 2	Louis Rasmussen Jim Rawlings
Ward 3	Gary Bussing Mike Gill
Ward 4	Julie Cain James Azeltine

Budget and Finance Committee

City Council	Committee as a Whole
Citizen Appointees	Greg Bussing Scott Picker Bill Ramsey

Budget Staff

City Administrator	Scott M. Lambers
Finance Director	Kathy Rogers
Information Services Director	Mark Andrasik
Budget Manager	Kathy Byard

Cover Design:
Marica Putman

Leawood has been recognized as a Tree City for the past 12 years. The Tree City USA® program provides direction, assistance, attention, and national recognition for urban and community forestry programs in thousands of towns and cities in which more than 120 million Americans call home.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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City of Leawood

Kansas

For the Fiscal Year Beginning

January 1, 2008

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Leawood, Kansas for its annual budget for the fiscal year beginning January 1, 2008. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. The 2009 budget continues to conform to program requirements and will be submitted for consideration this fall.

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Introduction

For ease of use, this budget has been organized into thirteen (13) sections. These sections are located behind their respective tabs and include:

1. **Budget Message:** This is an overview of the budget written by the City Administrator to the Governing Body and the citizens of Leawood. It presents highlights of the 2009 budget.

2. **General Information:** This section contains an organizational chart, Governing Body goals, community profile, and history. Also included are major revenue highlights, expenditure trends, fund balance, various tax comparisons, a position summary for personnel by department and descriptions of funds.

3. **Budget Summary:** This section includes expense summaries for 2007 actual, 2008 estimate, and 2009 budget. It also includes a projection of the reserves, both debt and operating, through 2015.

4. **Administration Program Summary:** Includes budget totals for General Operations, Administration, Finance, Human Resources, Municipal Court, Legal Services, Information Services, Community Development Administration, Planning Services, Neighborhood Services and Codes Services.

5. **Police Program Summary:** Includes budget totals for all eight divisions: Administration, Communications (Dispatch), Records, Investigations, Patrol, Traffic, D.A.R.E., and Animal Control.

6. **Fire Program Summary:** Includes budget totals for Administration, Operations, and Prevention/ Investigation.

7. **Public Works Program Summary:** Includes budget totals for eight divisions: Administration, Street Maintenance, Street Improvements, Fleet Maintenance, Engineering/Inspection, Engineering/Design, Facilities Maintenance, and Stormwater Management.

8. **Parks & Recreation Program Summary:** Includes budget totals for eleven divisions: Administration, Golf Course, Aquatic Center, Recreation Programming, Park Maintenance, Sports, Special Events, Community Theater, Historic Programs, Cultural Arts, and Outdoor Programming.

9. **Capital Equipment & Projects:** Includes lists and descriptions of capital leases, capital equipment purchases, capital projects, pay-as-you-go capital, arterial/collector street rehabilitation program, residential street rehabilitation program, stormwater projects, and street/stormwater projects funded by the 1/8-cent sales tax and debt service information.

10. **Summary of Personnel:** Includes a detailed list of each position in every department for 2007, 2008, and 2009.

11. **Budget & Financial Policies and Glossary of Terms:** Includes the budget and financial policies of the city and provides the reader with a glossary of terms found in the document.

12. **General Fund Detail:** Includes line item detail for the General Fund. Internal staff primarily uses this section.

13. **Other Funds Detail:** Includes line item detail for all other funds. Internal staff primarily uses this section.

City of Leawood, Kansas

...everything that makes a great city

August 4, 2008

Honorable Mayor, Council Members, and the Leawood Community:

In accordance with City Code, I respectfully present the 2009 Annual Budget. The budget represents the annual financial plan and allocation of public resources and will provide the necessary financial commitment for City services, programs, and the Capital Improvement Program (CIP). This budget continues to respond to growth in Leawood and to reinvest in the internal support systems that are critical to our ability to deliver services effectively. The 2009 budget is expected to meet these requirements with a 2.8% or $1,384,659 increase over the 2008 estimate. Throughout this budget cycle the key challenge has been sustainability. As in the past, we continue to look at the future impact on decisions made now. This constant vigilance has so far allowed our community to maintain the high quality for which it is known. In order to achieve this we must constantly balance financial goals and targets, workforce needs, service levels, technology efficiencies, capital replacement and repairs, right along with desires and agreements for repair to, or for expansion of major capital infrastructure. To be a good neighbor to the surrounding cities and the State of Missouri requires honesty and hard work. Leawood's conservative approach to long-term integrity is probably more important now, than ever. Leawood has been fortunate to have elected officials, staff, citizens and volunteers who generously give of themselves to meet these challenges.

Leawood's current economic outlook is fortunately more favorable than in many parts of the country. A key factor is the real estate market in the Midwest and the conservative values of its citizens. For the 2009 budget year, Leawood anticipates a 5.1% increase in assessed valuation for real property. With a slight decrease for exempted business machinery factored in, we are projecting an overall net increase of 4.8% in assessed valuation for the 2009 budget.

Assessed valuation is comprised of new construction (commercial and residential building) and reappraised values on existing properties. While some of the surrounding local communities have had little growth and other areas of the country have even had negative growth, Leawood has been fortunate to balance the slowdown in the housing market with commercial growth and a steady increase in existing values. According to Moody's Economy.com, last year new home prices in metro Kansas City rose 6 percent and forecasts that Kansas City has reached its lowest point for housing values. In the area of commercial construction, so far this year, commercial building permit values are at a three year record high. Those construction figures will be added to the 2010 or 2011 tax rolls depending on the timing of construction. None of these projects include tax abatements. Each dollar built, will be property tax dollars added to the tax rolls. With material prices escalating and declining inventories as we turn into 2009, the mean prices should rise as the housing market rebounds. Taking this into consideration during the next seven year forecasting period, the City anticipates a 4.5% overall growth in assessed valuation through 2015. This is less than the past five-year average which was 6.6% and the ten-year average of 8.3%, but is realistic.

The financial basis for the 2009 Annual Budget began with discussion at the March 3, 2008 Governing Body work session. The financial framework for the development of the 2009 budget was based on that discussion. Once the 2009 appraised values were released by the County later that month, the building of the annual budget was underway.

The budget directives have been achieved in the following ways:

Sustaining financial stability

- ✓ Reserves are budgeted at 40% of expenditures, which is above the 11% minimum.
- ✓ Debt Service to expenditures ratio remains below the 25% threshold.
- ✓ Debt Service reserves are preserved at healthy levels.
- ✓ The 2009 budget reflects no change in the mill levy. Current projections reflect a 1.0 mill levy increase in 2011 and in 2013.
- ✓ All long term forecasting parameters have been met as outlined on pages 124-125.
- ✓ City Sales Tax, the second largest source of revenue for the City, is projected by multiplying the 2008 estimate by 5.0%. For 2009, 5.0% has been compounded again. This is due to new retail establishments built and in process of being built which has added to our retail base. In addition, although we are in the bread basket, there has been some inflation in food and commodities, according to the Consumer Price Index (CPI), in the Midwest at a rate of 4.0% compared to a year ago. Then of course, there are energy costs that are part of the drivers behind these projections. For multi-year planning purposes, sales tax is projected at 3% for 2010-2015. The City is fortunate to have many new retail establishments including a hotel opening in 2009. The City of Leawood has averaged a 3% growth rate over the last ten years when adjusted for inflation. City/County use tax, which is a smaller portion, is projected using 2% in 2010-2015. For 2009, due to some refunds being processed at the State level, the county use tax portion is only budgeted at $505,300 compared to the initial figure of $800,000. Staff will have a better idea when the refunds are all paid back, of exactly how much can be expected on a going-forward basis.
- ✓ Employment in the Kansas City region is an extremely important factor necessary to maintain and support the quality of life offered in Leawood. The June Johnson County unemployment rates, provided by the County Economic Research Institute, rose .2% from a month ago to 3.9% for the year.
- ✓ Capital projects, where practical, are linked to operating costs in order to monitor and maintain long-term financial balance.
- ✓ Carefully monitoring spending with a watchful eye towards inflationary pressure in other commodities, services, as well as capital costs. In multi-year financial planning, capital funds, particularly the City's capital equipment fund and the capital projects fund, all include an inflation factor in the 2009 budget.
- ✓ Seasoned leadership at <u>all levels</u> of the organization.
- ✓ Continue to maintain the City's AAA Bond Rating.

Sustaining service levels

- ✓ Maintain equitable and competitive employee compensation.
- ✓ Police officers will average 1.9 commission officers per 1,000 citizens.
- ✓ Firefighters will average 595 residents per one firefighter.

- ✓ Parks & Recreation will average 441 residents per one FTE.
- ✓ Administrative employees as a percentage of direct employees will average 19%.
- ✓ Addition of four full-time positions as well as adjusting an Information Specialist position from 0.75 to a 1.0 Full-Time Equivalent (FTE). Casual/seasonal positions have decreased by .91 for a total increase of 3.84 FTE's in 2009.
- ✓ Mandates and operating costs of capital are funded.
- ✓ An average PCI rating of 86.0, compared to the Governing Body goal of a street rating of not less than 70.0.

Sustaining efficient delivery of services

- ✓ Performance measures within each department are linked with the resources needed to meet the expected performance levels during the fiscal year.
- ✓ Continuation of technology strategies to complement performance management strategies. For the last eight years, Leawood has focused on creating efficiencies and reviewing business processes in an effort to strengthen internal controls, coordinate and assemble "islands of information" in a consistent format, while capturing institutional knowledge and tweaking process where needed. This was accomplished by replacing its core financial and human resource systems in addition to many other software modules from payroll, to permits and inspections, to project accounting. This City-wide effort has also streamlined the treasury management process. Thus, allowing the City to capture every interest dollar available to it, every night. Leawood is in a very favorable position for the future "brain drain", coined to describe the mass retirement of the baby boomer generation. In this process many "green" advances were made including the remitting of electronic checks to the elimination of many paper reports. In the past year dual screens have been added in many key offices. This has increased our efficiency and streamlined workflow with an interesting side effect -- reducing paper reports, hopefully saving trees in the process.
- ✓ Identify all General Fund subsidies to fee based programs and continue to analyze cost recovery for fee based services.

GOVERNING BODY GOALS

With careful development, as well as financial planning, Leawood has often been described as the "Crown Jewel" of Johnson County, Kansas. Prudent financial planning and management of taxpayer dollars has allowed for a continued environment in which Leawood lives up to its motto of "Growing with Distinction."

On February 18, 2008, the Governing Body approved its strategic goals, which provided another important piece of the budget equation. Goals are categorized in the five main areas that have allowed the City to flourish: Public Safety, Financial Stability, Capital Improvements, Growth Management, and Quality of Life. Short-term goals are either incorporated into the 2008 operations plan or will be addressed in the 2009 budget. Long-term goals cover issues that will strategically guide long-range plans for the community. All of the goals are linked to the Long Term Strategic Financial Planning section, page xi.

The 2009 financial highlights begin below.

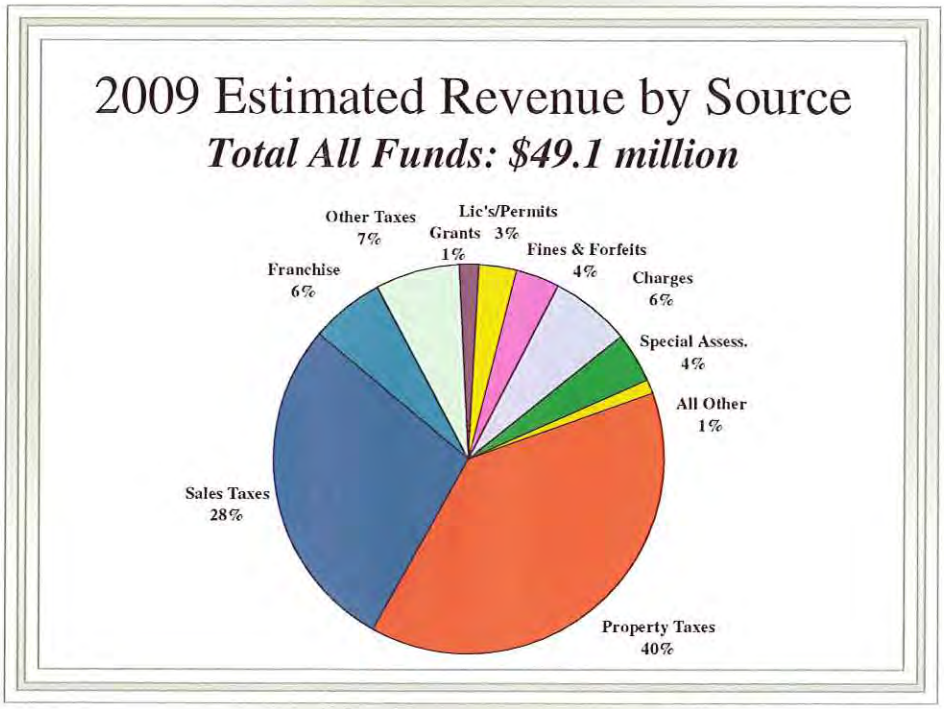
FINANCIAL HIGHLIGHTS

Revenue Highlights

- Total revenue is expected to increase in 2009 by 6.2% or $2,864,652.

- For 2009, the mill levy is 24.241. In addition, assessed valuation increased by 4.8% due to new construction and reappraisal of existing property.

- Licenses & Permits is the only category projecting a decrease (17.1%) due to an anticipated slowdown in building permit activity. A decrease has been anticipated for five or six years in this area, but pleasantly enough this has not happened. However, from a conservative budget approach, staff is projecting a decrease in building permits in 2009 to $900,000 from a 2008 estimate of $1,150,000.



- Charges for Services are expected to increase by 36.6%, or $843,400 due to a full year of operations at the golf course in 2009. The course was closed for a year for major repairs and reopened in the summer of 2008.

- Special Assessment revenue is projected to increase by 38.8% in 2009 due to the bonding of $8,798,600 in special benefit district debt in 2008.

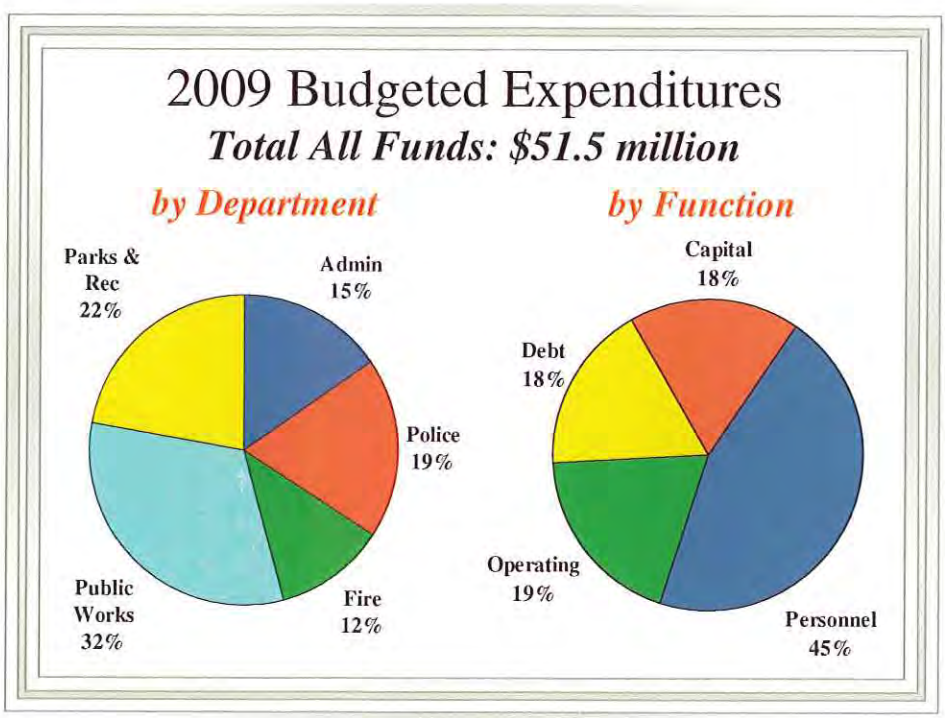
- Sales and Use Tax is projected at 28% of total revenue in 2009. While consumer spending is still strong, higher energy costs, especially gasoline, is starting to affect disposable income for discretionary spending. Over the past ten years, Leawood's growth rate for both sales and use tax, when adjusted for inflation, has been at 3%.

- All other revenues remained fairly unchanged.

- Major revenue highlights are discussed more fully on pages 8-10.

Expenditure Highlights

- Expenditure growth for 2009 increased by 2.8% or $1,384,659.



- Operating expenditures increased by 4.8% or $458,140. This is due primarily to a full year of Golf Course operations included in the 2009 budget. Included in this category are utility payments, the purchase of materials/supplies for City-owned services, street light/traffic signal maintenance and other day-to-day operating expenses. Increased funds have been included due to rising energy costs, such as gasoline, street lighting, utilities and building/street maintenance supplies.

- Debt expenditures increased 13.7% or $1,086,200. This is due to the bonding of several large projects over the past few years, slightly higher interest rates and the first lease payment due on the Fire department vehicles recently purchased.

PERSONNEL HIGHLIGHTS – SUSTAINABLE WORKFORCE

Personnel costs and benefits represent a 7.8% increase over 2008. This increase includes the City Administrator's recommendation for the addition of 4.00 full time employees, the increase from a .75 FTE to 1.00 FTE, and a .50 FTE casual/seasonal employee. Specific positions are listed below.

- 1.00 Administrative Assistant (full-time)
- 1.00 Street Maintenance Asset Management Manger (full-time)
- 1.00 Vehicle Electronics Technician (full-time)
- 1.00 Arborist I (full-time)
- .25 Information Specialist (from part-time to full-time)
- .50 Management Intern (casual/seasonal)

- The budget provides funding for wages and fringe benefits for current and new employees at 7.0% above the 2008 budget. The 2009 budget is projected conservatively and assumes full employment and anticipates family coverage costs for health and dental insurance for all new or vacant full-time positions. No cost of living increases are budgeted; however funds are budgeted so that performance increases can be granted by management using a range of 0 to 5.25%. On average, performance increases for full-time employees are projected at 4.5% and benefit increases are projected at 11%.

- Funding for both Kansas Public Employees Retirement System (KPERS) and Kansas Police and Fire (KP&F) employees are projected to increase and are part of the 11% increase to benefits described above. Several changes will be implemented in KPERS retirement plan for individuals hired on or after July, 2009. Changes include increased employee contribution rate, immediate membership and a five-year vesting compared to the current ten-year vesting. The age that normal retirement can occur will be 65, early retirement at 55, with increased benefit reduction.

- In January of 2008, which is the start of our health plan year, the City bid carriers and selected Blue Cross Blue Shield. Their proposal included a base plan option that would result in a 1.5% premium increase along with two buy-up plan options that reflected an 11.35% increase. The employees who wished to enroll in the buy-up plan options absorbed the additional increase. Blue Cross Blue Shield also provided a 15.5% rate cap on the City's 2009 renewal. In addition, the life and long term disability insurance was bid out with positive results. A proposal from Sun Life was selected that will generate an annual savings of $46,000 with a three year rate guarantee.

- Historically, the City has been a trustee in a workers' compensation trust (K.E.R.I.T), which has been effective in helping to manage work-related injuries and illness. The trust allows the City to directly benefit when its experience rating is down. In 2008, the City received a dividend in the amount of $187,293 as a result of a successful safety program and capable claims management in prior claim years. Again, budgeted figures remain virtually unchanged from the 2008 figures.

Summary of Personnel

Year	2005	2006	2007	2008	2009
Full-time	251	253	263	268	273
FTE's	284.80	290.95	303.31	310.79	314.63

- One full-time Administrative Assistant position will be added to the Community Development department in 2009. This position was included in the 2008 original budget but a Planning Technician position was filled instead. The Administrative Assistant position will support the Community Development Director, who will oversee the restructuring of the following areas: Planning, Neighborhood Services and Code Services. The Planning Technician was hired to assist the Planning staff with the demands of the department which had increased several years ago, and has kept at the same pace and most recently exploded in the area of commercial growth in the City.

- One full-time position will be added to the Street Maintenance program in 2009. A current staff employee will assume a new position of Asset Management Manager, responsible for the maintenance of the street and stormwater databases. The creation of this position will result in the reassignment of personnel within the asphalt crew, thus requiring the addition of one more Street Maintenance Worker position in this program.

- One full-time Vehicle Electronics Technician position will be added to the Public Works Department for a total of two technicians. The growing demands of an increasing vehicle fleet, especially within the Police department have created this need. The police vehicle fleet will be the main responsibility of this position.

- One full-time Arborist position will be added to the Park Maintenance program. This person will lead the tree trimming/maintenance operations and will supervise the tree ground crew employees. The desired person hired will have certified arborist credentials.

- A current .75 FTE part-time Information Services Specialist position will be increased to a 1.00 full-time position. Eleven years ago the City was fortunate to hire as a part-time employee the retiring Fire Chief. It was a perfect match for the growing IT department to have an employee with such work ethic and knowledge of the City. For a second time, this person will be retiring. In order to maintain the software and the service to the departments a full time position is being recommended. This position will support Full Court, RecTrac/WebTrac, and Eden systems.

- A .50 FTE casual/seasonal Management Intern position has been added to assist with special projects as identified by the City Administrator and/or Council members.

FUND HIGHLIGHTS

General Fund

Some of the new initiatives that are planned for the General Fund include:

- $50,000 in additional funds for outside professional services (legal, architectural, etc.) for City developments.

- $15,000 in education reimbursement funds for City employees, centrally located in the Human Resources budget. Previously, these funds were placed into individual departmental budgets.

- $100,000 to replace cameras, displays and video equipment in the Council Chambers. The new equipment will provide clearer computer presentations, with better resolution and brightness. The monitors will also accept digital input.

- $30,000 to purchase United States flags to be placed around the City on national holidays.

- $15,200 to purchase laptops and phone cards for the Public Works Construction Inspectors which will integrate with the Eden License/Permitting module.

- $12,200 for the annual maintenance for the Eden Disaster Recovery module and $6,300 for the maintenance of the Eden Customer Request module, both to be implemented in 2008.

- $42,000 for the purchase/installation of 3 opticom systems at 95th & State Line, 95th/east of Mission, and College & Tomahawk. These systems turn signal lights from red to green during emergency responses to a fire or EMS incident in the City.

- $10,000 for self-contained breathing apparatus for the Fire Department.

- $11,800 to purchase an air bag lift system for the Fire Department.

- $34,000 to provide for the Police Department membership to the Johnson County Law Enforcement Firearms Range.

- $27,200 to purchase CryWolf alarm processing software for the Police Department.

- $15,000 for Uninterrupted Power Supply (UPS) batteries, which typically have a three-year life span, for the Police Department.

- $2,300 for the Barks in the Parks event sponsored by the Animal Control program.

- $233,150 to replace 5 patrol units, 1 Admin vehicle, 1 Investigations vehicle, and 1 animal control truck.

- $15,750 to purchase a speed control system for the Police Department.

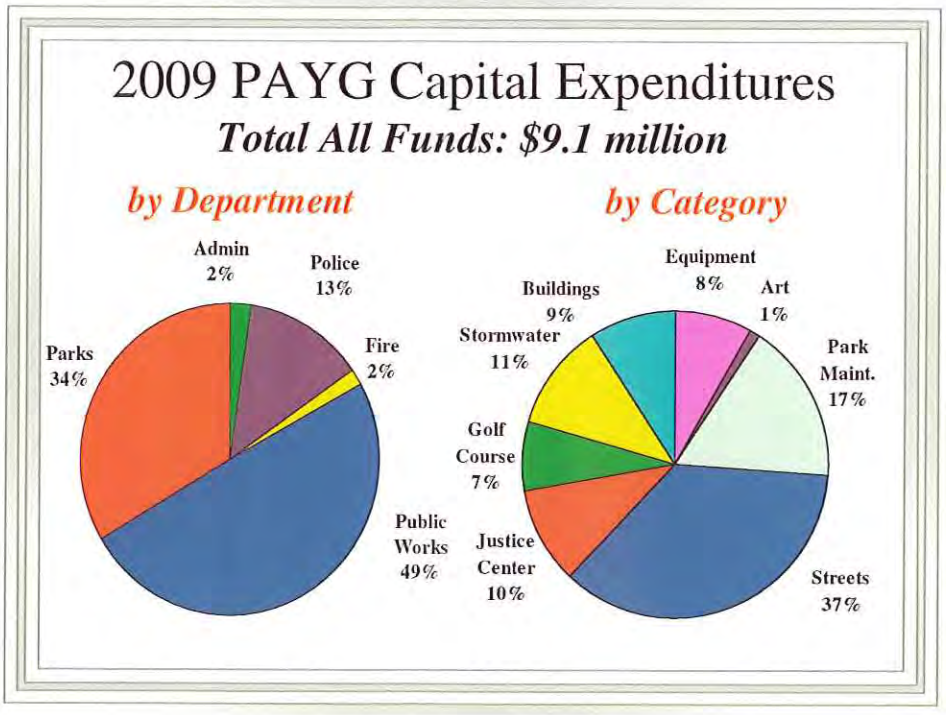
- $25,000 to prepare/repaint the wrought iron railing along College Blvd.
- $30,000 for outside engineering services to assist Public Works staff with stormwater reports, drainage studies, and traffic studies.
- $70,000 for culvert cleaning.
- $111,000 in building improvements (i.e., painting, repairs, etc.) for City facilities.
- $600,000 for the 2009 Accelerated Stormwater Program.
- $1,000,000 for trail repairs, engineering, and improvements for the College trail, the north lake trail, and the east City Park trail.
- $110,000 to repair the Public Works facility parking lot.
- $162,750 to replace a backhoe unit and a skid loader for Public Works.
- $157,500 to replace a Public Works dump truck.
- $30,000 to purchase video/security cameras for the Golf Course.
- $66,000 for the practice tee at the Golf Course.
- $48,500 in additional utility expense payments for the Ironwoods Park facility additions and Gezer Park.
- $50,000 to purchase an ultraviolet treatment system for the Aquatic Center.
- $50,000 to repair and replace the retaining walls at the Aquatic Center.
- $330,000 to repair the Park Maintenance building parking lot.
- $300,000 to repair the Golf Course Maintenance building parking lot.
- $97,000 to replace the roof on the Material Storage building for Parks.
- $148,500 for median landscaping and 135th Street water features.
- $140,700 to replace a ¾-ton pickup truck and two 1-ton pickup trucks for Park Maintenance.
- $143,200 to replace five pieces of mowing equipment for the Golf Course.
- $55,000 for perimeter fencing at the Golf Course.

Special Revenue Funds

Leawood has three budgeted Special Revenue Funds: the Special Alcohol Fund, the Special City/ County Highway Fund and the Special Parks & Recreation Fund. The Alcohol Fund for 2009 includes a transfer of $150,000 to the General Fund which will help offset the cost of the Leawood D.A.R.E. program; $110,000 to the Johnson County Drug and Alcohol Awareness Council; and $10,000 for local after-prom and after-graduation events. The notable items in the Special City County Highway Fund include $400,000 for the Slurry Seal program and $800,000 for mill and overlay. The Special Parks & Recreation Fund includes $325,000 to dredge the north pond at 114th & Tomahawk, and improvements to the north/south College Blvd trail.

Capital Improvement Funds

The Governing Body continues its commitment to capital investments. In fiscal year 2009, the Capital Improvement Program totals $9.1 million dollars. These funds are used to replace and to purchase new capital equipment, for improvements and additions to municipal facilities, storm drainage, and street maintenance and repairs. This represents 17.7% of the total budget of $51,540,171, compared to 17.1% in 2008. In 2009, the final lease payment, of $508,800, for Ironwoods Park will be made from the Capital Park Impact Fund thus completing the lease transaction. In addition $1,000,000 is slated for repairs to parts of the city's trail system and $600,000 for stormwater repairs. Other notable capital improvement initiatives in the 2009 budget can be found on pages 86 through 87.



LONG TERM STRATEGIC FINANCIAL PLANNING

In March of this year, the Governing Body was presented and agreed to certain long-term strategic assumptions. Using the City's financial planning model, these assumptions were linked to operating and capital projections. Modeling helps to assure decisions made today can be funded tomorrow. The assumptions used in the model include:

Demographic/Geographic Assumptions:

- ✓ Population will grow at 2% annually; for 2009 it is estimated at 32,548.

Revenue Assumptions:

- ✓ Total Levy increase for 2009 - 2015 (with a projected 1.00 mill in 2011 & 1.00 mill in 2013).
- ✓ Assessed Value average growth for 2009, 4.8%; 2010-2015, 4.5%.
- ✓ Sales tax revenue average growth for 2009, 5.0%; 2010-2015, 3.0%.
- ✓ Use tax revenue average growth for 2009-2015, 2.0%.
- ✓ All other revenue annual growth for 2009-2015, 3.0%.

Expenditure Assumptions:

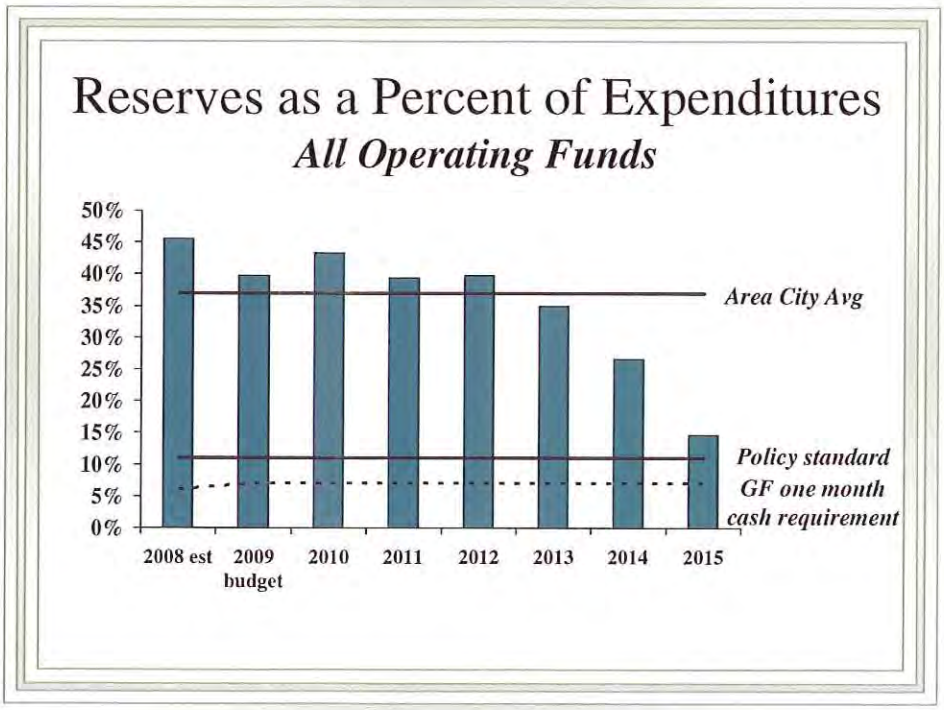
- ✓ Average annual employee additions are projected at 3.0 (FTE), beginning in 2010.
- ✓ Salary increases, based on performance, are expected to have an average growth for 2009-2015, 5.0%.
- ✓ Benefits average growth for 2009-2015, 13.0%.
- ✓ Contracts and commodities for 2009-2015, growth at 4%.

Accelerated Street and Storm Water Programs:

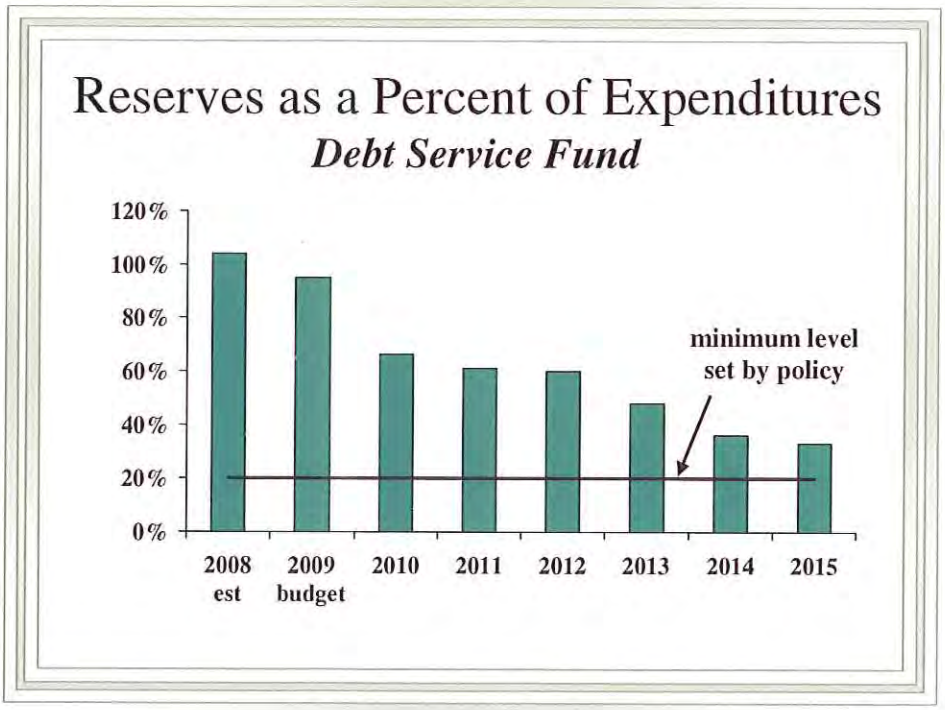
- ✓ The Accelerated Residential Street Program included a total of $10,500,000 over a five-year period, starting in 2004 and going through 2008, alternating funding of $1,500,000 and $2,500,000 each year. Phase II begins in 2009 with a total of $1,500,000. All of the accelerated street reconstruction costs will be financed with long-term debt.
- ✓ The debt-financed portion of the Accelerated Stormwater Reconstruction Program includes a total of $4,000,000, beginning in 2010. The televising of the City's stormwater system was completed in 2006. During the 2008 Budget process, the Governing Body concurred on this new initiative.

FINANCIAL POSITION

At the close of 2009, the City's operating reserves across all funds except debt service are expected to be at 40% of expenditures, which is above the minimum set by the Governing Body. Reserves are established for three purposes: cash flow, emergencies, and large pay-as-you-go capital projects.

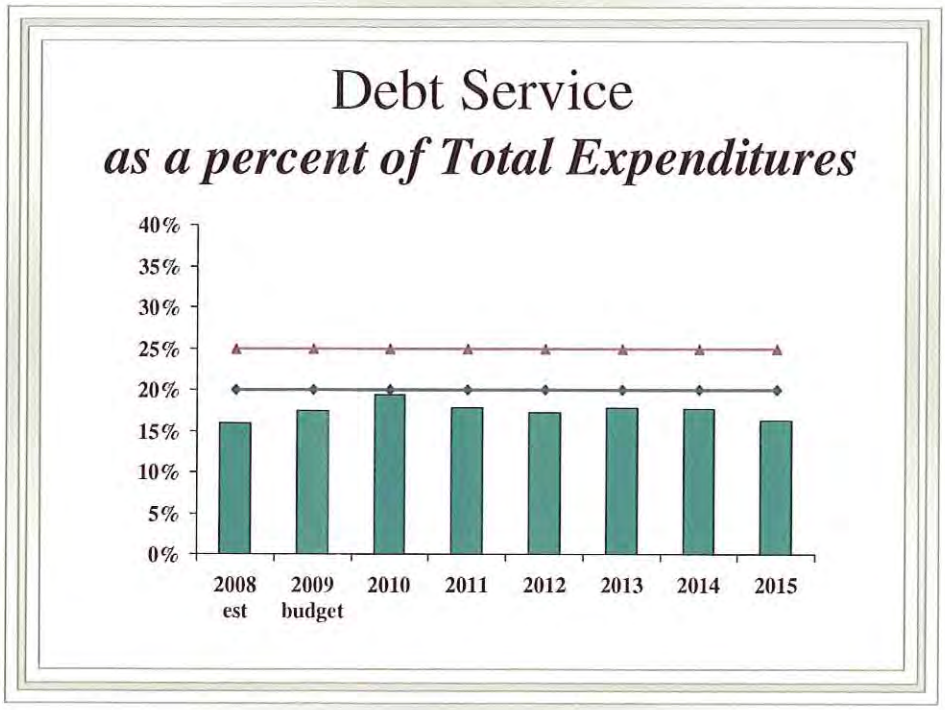


Leawood continues to be in a fortunate position and have good reserves. As major pay-as-you-go capital projects are completed, it is projected that the reserves over the next seven years will be above or right at the 11% goal, as discussed in the Budget & Financial Policies section of the budget on page 124. A metro average has been computed using fund balances for seven local jurisdictions, and were adjusted for population. The result was a metro fund balance average of 37%. Compared to neighboring jurisdictions, Leawood is very similar in its financial position. Leawood's minimum policy is to have at least 8.33% on hand at all times. Reserves are needed so that the City has adequate cash flow and in the event of unforeseen natural disasters and other emergencies.



Debt reserves are maintained to deal with a variety of issues. These total $7,462,300 in the 2009 Budget or 94% of debt service expenditures. This reserve level provides a financial cushion for the City in the event that property tax collection rates fall and since the golf course debt has shifted from an enterprise fund to the City's debt service fund. This level of reserves also provides an added layer of protection in the event there are delayed payments from our special benefit debt, as a significant amount has been recently added over the last few years and more will be coming during the next three years. These aforementioned factors coupled with the fact that the City itself is planning to annually add debt at a rate faster than what it is retiring each year is valid reason for this funding level to be in place. Excellent reserve levels provide financial security for all stakeholders.

Each year the City staff and Council carefully review the capital improvements to be debt financed. With this process there is a clear understanding that the capital obligations made today will be balanced against the cost and the service levels provided in the future.



Maintaining a Sustainable Community

I would like to take this opportunity to thank Mayor Dunn and the City Council for their consistent and positive approach to sustaining growth in a professional straightforward approach. The Council goals as shown on page 3 incorporate continued direction for the future of the City, while being ever mindful of maintaining the financial integrity of the City and its core reserves.

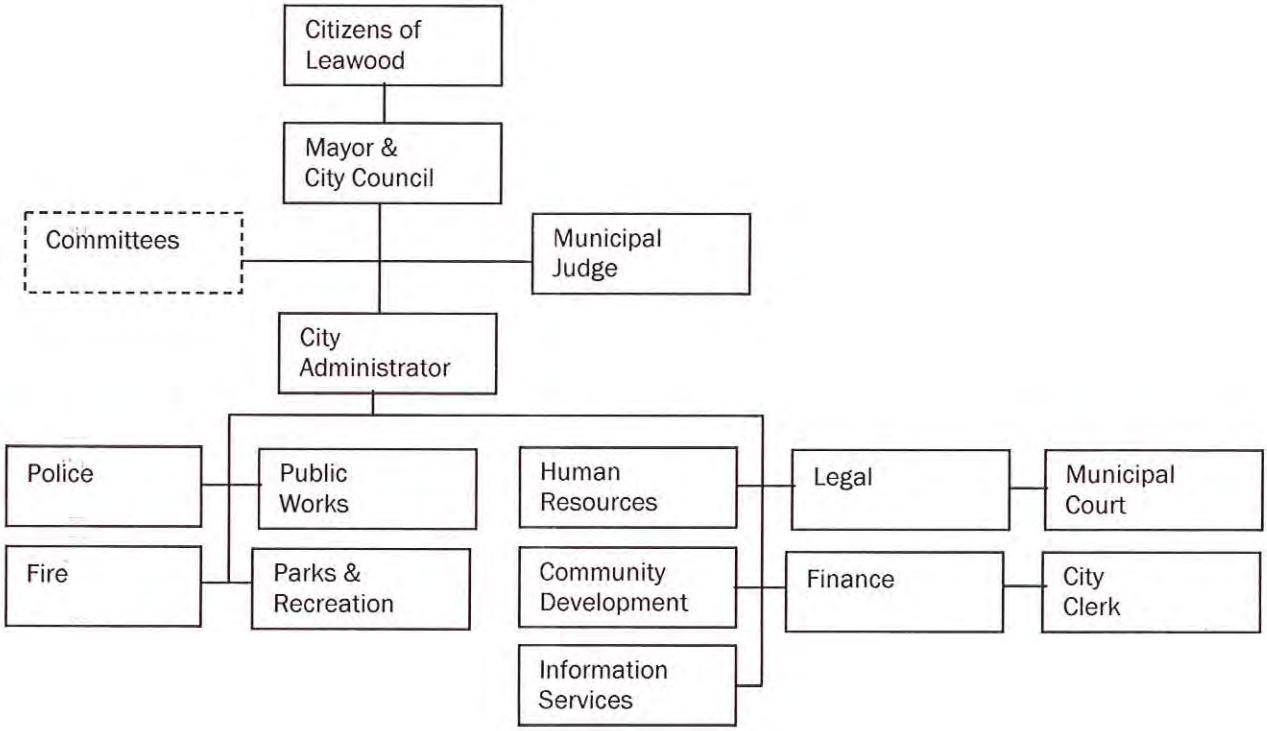
The preparation of the Annual Budget is a careful team approach that maintains and enhances our key services while working within our financial constraints. The full involvement of the Management Team and their support staff shows commitment to this process. Special acknowledgments to Kathy Rogers, Finance Director; Mark Andrasik, Director of Information Services; the Department Directors, and Kathy Byard, Budget Manager, for their efforts in preparing this document.

Respectfully submitted,

Scott Lambers
City Administrator

City Officials Directory

City Administrator	Scott M. Lambers
City Attorney	Patricia A. Bennett
City Clerk	Deb Mansfield
Community Development Director	Richard C. Coleman
Finance Director	Kathleen Rogers
Fire Chief	Ben Florance
Human Resources Director	Lovina Freeman
Information Services Director	Mark Andrasik
Parks/Recreation Director	Chris Claxton
Police Chief	John Meier
Public Works Director	Joe Johnson



Government

Leawood was incorporated as a city of the third class on November 30, 1948, with slightly more than 1,000 inhabitants. On December 31, 1998 Leawood became a city of the first class.

The City operates under a Mayor-Council form of government. The Mayor is elected on an at-large, non-partisan basis and serves a four-year term. The eight Council members are elected on a non-partisan basis from four wards and serve a staggered four-year term. Every other year in the even numbered years, an election for council members is held with one council member from each of the four wards being chosen at each election.

Mayor
Peggy Dunn (2010)

WARD 1
Debra Filla (2012)
Dr. Gregory Peppes (2010)

WARD 2
Louis Rasmussen (2012)
Jim Rawlings (2010)

WARD 3
Gary Bussing (2012)
Mike Gill (2010)

WARD 4
Julie Cain (2012)
James E. Azeltine (2010)

The Governing Body, which develops policy and provides direction for the professional City staff, appoints a City Administrator to perform the day-to-day management of City services. The City Administrator hires directors for the City departments.

Regular meetings of the Leawood City Council are held the first and third Mondays of each month beginning at 7:30pm.

Governing Body Goals

The City of Leawood recognizes the importance and value of having a deliberate planning process to help guide land use, economic development, and efficient use of public funds. To plan effectively for the future and continue to improve, it is necessary to set goals, review them periodically, and work toward their attainment.

The Governing Body annually has a goal setting work session. At which time, goals are identified into the following terms: on-going goals; short-term goals; near-term goals; and long-term goals.

The evaluation of full-time staff on a quarterly basis, the participation in diversity awareness activities, the analysis of overtime, and to conduct periodic reviews of bond refunding opportunities all represent on-going goals. Also included in this area is the creation and maintenance of a citywide program to review adopted planning stipulations to ensure that quality standards are met and to review City codes to minimize the complexity while also improving the efficiency of the building permit process.

The short-term goals have been incorporated into the budget and include: the evaluation of homes association issues and concerns with remodels and total rebuilds; evaluate enhancement of City codes; evaluation of the Police Department staffing needs; determine the voter referendum timeline for the renewal of the 1/8 cent sales tax; prepare a detailed listing of stormwater projects on an annual basis for the accelerated stormwater program; evaluate the acceleration of the City's residential street reconstruction program; review the notification section of Leawood's Development Ordinance for rezonings; evaluate the replacement of existing audio/visual equipment for the City Council chambers; complete efforts to design Gezer Park to recognize the City's sister relationship with the Gezer Region in Israel and construct the initial phase of improvements; and to complete the development of the comprehensive plan for the amphitheater at Ironwoods Park including restroom facilities.

To further associate the goals with departments, staff has grouped the near-term and long-term goals by categories: public safety; financial stability; growth management; capital improvements; and quality of life services.

Public Safety
Financial Stability
Growth Management
Capital Improvements
Quality of Life Services

Near-Term Goals (2009 – 2010)

- Initiate schematic programming for the new Police Department/Justice Center facility to provide initial cost estimates for construction.
- Develop a five-year Cultural Arts Master Plan with associated costs.
- Consider the consolidation for construction of the south-side road improvements and utility relocations along the 135th Street corridor.
- Review communication practices between the Governing Body, City Hall staff and citizens.
- Develop a strategic plan to redevelop older commercial areas with specific emphasis on the State Line Rd/I-435/103rd Street corridor, Somerset & Lee and the Ranchmart Shopping Center.
- Expand the City's webpage to establish a public open forum for Leawood citizenry to access.
- Initiate a 10-year strategic plan for commercial and residential areas of the City of Leawood and to project demand for future municipal services based upon Leawood's population demographics.
- Evaluate the construction of an "off-leash" dog park.
- Perform a review of the City's committee structure, role, mission and interface with City staff.
- Evaluate status/options for City-owned property on Tomahawk Creek Parkway.
- Establish a procurement policy that encourages clean air and green initiatives.
- Establish updated or new policy on City landscapes, sound barriers, and replacement of trees due to single family residential remodel activities.
- Evaluation of City-owned property at 97th Street and Lee Boulevard.

Long-Term Goals (2010 – 2015)

- Program remaining backlog of residential street reconstruction to continue to reduce maintenance costs for future street needs beyond the funds currently allocated in the City's Capital Improvement Program.
- Complete evaluation of the need for a freestanding Community Center that will identify the extent of public support and desired services to be provided by such a facility.
- Identify and evaluate future SMAC stormwater projects.
- Evaluate the noise level abatement options other than KDOT-financed projects that include the utilization of natural sound barriers.
- Participate in efforts to expedite the construction of a new southern express connecting U.S. 69 Highway and Highway 71.
- Perform a comprehensive corridor evaluation of State Line Road vis-à-vis 135th Street Corridor Study from the north city limits to I-435.

Location

Leawood, Kansas, a suburban community in the Kansas City Metropolitan area, is located in Johnson County. It covers 14.7 square miles and resembles an elongated rectangle running north/south. Interstate-435 and the K-150 highway corridor both cross through the City. I-435 is just north and K-150 just south of the center of the community.

The City is bordered on three sides by the cities of Overland Park and Prairie Village, Kansas and on the fourth by Kansas City, Missouri. It is located approximately 10 miles southwest of downtown Kansas City, Missouri. The City's land area is approximately 75% developed and growth is expected to continue in the future.

Fast Facts

The incorporation of the City of Leawood in 1948 set a standard against which all other Johnson County cities would eventually be judged. Leawood is widely recognized as a desirable place to live and work. Leawood is continuing to design an exciting future city with a prospering business climate as well as a fully preserved and enhanced quality of life.

Date of Incorporation:	November 30, 1948
Land Area:	14.7 square miles
Form of Government:	Mayor/Council Separately elected Mayor 8 Council Members Non-Partisan Basis 4 year, Staggered Terms
Population:	1990 Census = 19,693 2000 Census = 27,656
Education:	4 Elementary Schools 2 Middle Schools 3 Catholic Schools
Churches:	7 Protestant 3 Catholic
Public Safety:	1 Police Station 3 Patrol Districts 61 Sworn Officers 3 Fire Stations 54 Firefighters
Recreation:	1 Aquatic Center 6 Tennis Courts 17 Fields 8 Trail Miles 1 18-hole Golf Course 6 Parks 423 Parkland Acres
Public Works:	Maintenance of : 193 Street Miles 2,800 Streetlights

History

With more than 60 years of tradition, Leawood, Kansas, set in northeast Johnson County, is both a premier residential community and a prestigious business address. The city features an inviting mix of elegant established neighborhoods, new high-profile developments and distinctive office buildings. Leawood truly combines the best of historic tradition with the momentum of the contemporary.

Native Americans were the first inhabitants of the area eventually established as Leawood and in the early 1700's Daniel Boone explored the land with French and American traders. Among those who made Leawood what it is today was Oscar G. Lee, a retired police officer from Oklahoma. When Lee arrived in 1922, he brought with him a lifetime of dreams about his own future. He sought to make those dreams real on land he purchased between what is now 79th and 103rd Streets and State Line and Belinder Roads. This purchase became the foundation of present-day Leawood. Then in 1948, following the establishment of a housing development by the Kroh brothers, Leawood was incorporated.

From the start, the residents of Leawood hoped and planned for a tightly knit community with the convenience of a big city and the peacefulness of a small town. Today, with picturesque parks and streets, highly rated schools and welcoming churches, Leawood is all that the founders had envisioned.

Population

Over the last 20 years, the City has had one of the fastest growing populations in the State of Kansas and is considered one of the top growth areas in the country. The City expects to reach an estimated 40,000 within the next 10-15 years, and has a master development plan in place to guide future development.

The 1990 US Census showed a total city population of 19,693 and the 2000 U.S. Census showed a population of 27,656.

As shown in the table, the City's population has more than doubled since 1980. The City estimates that population will increase approximately 2% annually. Similarly, the County has experienced substantial growth. In a ten year time period from 1992 to 2002, Johnson County accounted for 55% of the population growth in the state of Kansas and 48% of the growth in the Kansas City metropolitan area.

Year	*City Of Leawood*	*Johnson County*
2009 Est.	32,548	545,393
2008 Est.	31,910	537,607
2007	31,284	526,319
2006	30,670	516,731
2005	30,070	506,562
2004	29,488	495,000
2003	28,870	483,943
1980	13,360	270,269

Socioeconomic Profile

The City of Leawood's socioeconomic profile can be characterized by high levels of population growth, educational attainment, and home values. The City attracts many upper-middle to high-income families moving into the area for the first time or from surrounding cities. The City is home to the State's wealthiest zip code, 66211. The following is a list of comparative statistical information for the City, based on the 2000 U.S. Census Bureau.

	City of Leawood	*Johnson County*	*State of Kansas*	*United States*
Median Age	41.3	35.2	35.2	35.3
Owner Occupied Housing Units	92.8%	72.3%	69.2%	66.2%
Bachelor Degreed Adults	68.0%	47.7%	25.8%	24.4%
Per Capita Income	$49,139	$30,919	$20,506	$21,587
Families Below Poverty Level	0.5%	2.1%	6.7%	9.2%
Median Home Value	$274,900	$150,100	$83,500	$119,600

Economic Development

Leawood has experienced significant growth in both residential and commercial developments over the last fifteen years. The majority of the growth has occurred in the southern portion of the City, which had been largely undeveloped. The development can be characterized as high bracket, single-family subdivisions, shopping

centers and office buildings. The City's location in the growing southern part of Johnson County, the quality of two public school districts, and the overall high standards of living have all contributed to economic growth.

The City continues to see substantial development activity in 2008. The demand for new office and retail space remains strong. In addition to the traditional office and retail development the City has continued to see interest in mixed-use development that includes retail, office and residential uses within a single development. The mixed use developments of Park Place, Parkway Plaza and Mission Farms had final site plans approved for future buildings within those developments. In addition, Park Place received final approval for a six story, 83,235 square foot, 158 room hotel. This will be Leawood's first hotel.

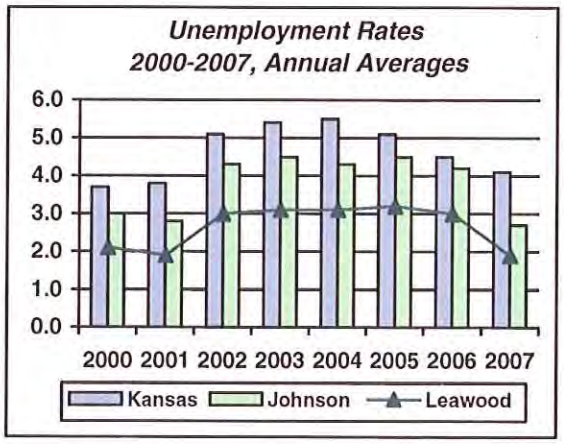
According to the 2007 tax rolls of the Johnson County Clerk's Office, the following is a list of the ten largest property tax payers in the City.

Principal Taxpayers – December 31, 2007		
Taxpayer	*Location*	*Property Use*
Town Center Plaza	5400 W. 119th	Shopping Center
95 West (Camelot Court)	11721 Roe Ave	Shopping Center
Academy 1740, Inc	11400 Tomahawk	Offices
PPC Two, LLC (Pinnacle Center II/III)	11440 Tomahawk	Offices
Kansas City Power & Light	NA	Electric Utility
IRET-MR9 (The Timberlands)	4000 W. 114th	Offices
Hallbrook Office Center	11150 Overbrook	Offices
96-OP Properties, LLC (8900 Offices)	8900 State Line	Offices
Ranch Mart North, LLC	3510 W. 95th	Shopping Center
EPT Leawood, Inc (AMC 20)	11701 Nall Ave	Movie Theater

Leawood offers an excellent environment for businesses. Easy access to the metro highways, well maintained streets, and low crime are some of the amenities. Leawood and Johnson County have combined to be known as the Kansas City metropolitan area's growth engine and one of the nation's top business locations. With its high quality of life and successful business environment, the county attracts more than 300 new employers annually. Many of these select Leawood as their location choice. The ten largest employers in Leawood as of December, 2007 are:

Major Employers in Leawood, KS		
Employer	*Business*	*Employees*
CBIZ Accounting	Tax/Advisory Services	450
American Academy of Family Physicians	National Headquarters	350
Unified School District #229	Public School District	329
Reece & Nichols	Realtors/Real Estate	314
City of Leawood	Government	268
Weight Watchers	Health/Wellness	190
Headache & Pain Center	Medical	149
Hy Vee	Grocery Store	147
AB May	AC Contractors/ Service	125
Cosentino's Price Chopper	Grocery Store	125

Leawood has been fortunate to consistently remain below the national and state averages for unemployment rates throughout the years. The annual averages are shown in the below graph for Kansas, Johnson County and Leawood.



All of these positive factors have fostered the growth of building and construction within the

City. Since 1995, building permit revenue has more than doubled to $1,137,729 in 2007.

Commercial construction continues to be very positive in Leawood. Several developments, including Park Place, One Nineteen, Mission Farms, Parkway Plaza and Market Square all significantly contributed to construction activity during the last couple of years.

The following table shows the number, type and estimated costs of construction within the City during the last five years.

Leawood Construction Activity		
Year	*# of Permits*	*Est. Cost*
Commercial Construction:		
2007	25	$32,108,250
2006	21	$26,366,750
2005	13	$11,712,710
2004	12	$31,529,350
2003	16	$17,427,830
Residential Construction:		
2007	434	$145,883,710
2006	507	$153,646,938
2005	544	$146,859,900
2004	586	$127,680,875
2003	509	$125,576,430

Residential activity was also moderately strong during the past year. Single-family subdivisions continued to see construction activity. In addition, a 4-story, 26-unit condominium building received final approval within the Park Place mixed use development.

The majority of the growth in Leawood has been historically residential. However the City has pursued a program to expand and diversify its economic base over the last several years. This is apparent when reviewing the City's tax base. In the last 10 years real commercial property has grown faster than all other classifications and now represents 19% of the total taxable property. In the last five years, the commercial base has increased by 2%.

Recreation & Cultural

The City currently maintains six municipal park facilities encompassing a total of 423 acres. City Park, completely renovated in early 2000, includes an aquatic center, picnic shelters, soccer & baseball fields, tennis & basketball courts, trails and green space. I-Lan Park, a neighborhood park, was constructed in 2003 and is dedicated to the City's Sister City of I-Lan, Taiwan. Gezer Park, is planned for Phase I construction in 2008 and will be dedicated to Leawood's other sister city, the Gezer Region of Israel.

Ironwoods Park includes 70 acres where an Activity Lodge for meetings, receptions, special events and recreation programs is located. This park features a Nature Center, four cabins used for camping activities, the Alpine Towers challenge course, trails and the historic Oxford School House. Desired future additions include a permanent amphitheater. Currently, concerts, community theater productions, and other cultural arts events are held in the park.

The City also provides residents state-of-the-art public golf facilities. The city-owned facility, Ironhorse Golf Club, includes an 18-hole championship course, driving range, practice greens, wooded park area, a clubhouse , Player's grill, and a retail pro shop. The course was closed last year for major repairs and renovations to the greens and creekbanks and reopened in the summer of 2008 for course play.

The City is home to many pieces of public art and recently dedicated the sixth piece of art, "Prairie Lessons", located at Ironwoods Park. This piece joins: "Pastoral Dreamer" between Mission & Roe on 133rd Street; "Lllooppi" at the entrance to City Park; "Faith", a bronze bench, at Brooke Beatty Park; "Spooked", a sculpture of three deer, located on Tomahawk Creek Parkway just south of College Blvd; and "Growing", currently located on the east side of City Hall but to be moved sometime this year to Tomahawk Creek Parkway. Other future pieces include: "Porch Lights" at Somerset & Lee Blvd; "Stones and Steps" at Gezer Park; "Pieces" by artist Jorge Blanco at City Park; and a sculpture garden along Tomahawk Creek Parkway.

MAJOR REVENUE HIGHLIGHTS

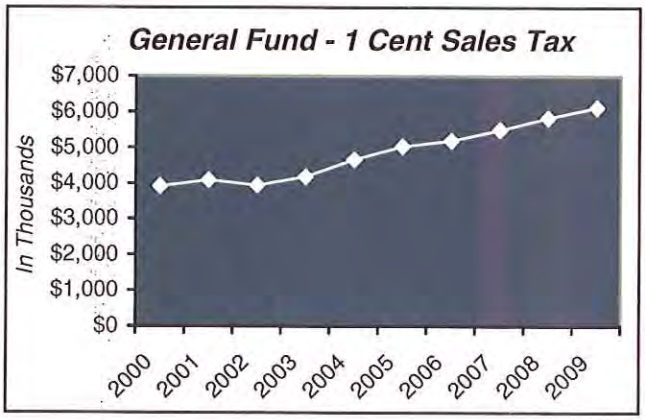
The 2009 budget is based on projected receipts of taxes, fees and other revenues with a total of $49,082,261. Major categories of City revenue and the projection assumptions are as follows:

Property Taxes

Comprising 39% of City revenue, fiscal year 2009 property tax receipts are estimated at $18,981,572. This revenue projection reflects both the property taxes collected for the General Fund operations and for Debt Service, and is forecasted 4.8% higher than the 2008 Estimated Budget. The General Fund portion is budgeted to increase from 17.424 mills to 17.887 mills, and conversely, the Debt Service Fund is budgeted to decrease from 6.817 mills to 6.354.

City Sales Tax

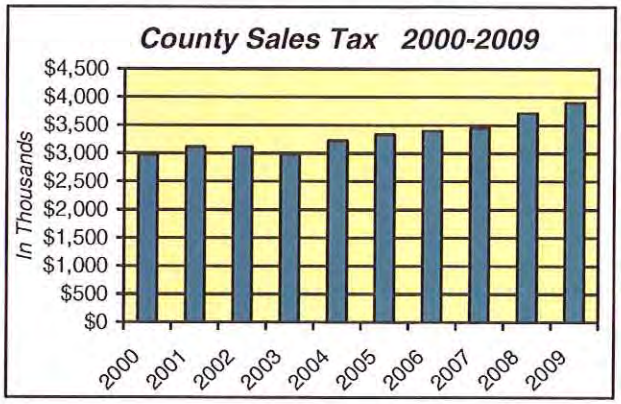
Comprising 16.0% of the General Fund revenues and being the second largest source of General Fund revenue, city sales tax receipts for 2009 are projected to be $6,114,459, a 5.0% increase over the 2008 Estimated Budget. The original 2008 budget for the 1% City sales tax was $5,380,000. City sales tax collections for 2007 were $5,491,401 or 6.0% higher than 2006 collections of $5,182,978. It is anticipated that this revenue will continue to increase as a direct result of higher priced consumer goods and to some degree, energy costs.



In November 2006, Leawood voters approved a .40% sales tax increase for a period of five years to begin on April 1, 2007 and end on March 31, 2012. The revenue generated from this increase will be used to provide funding for construction of public safety improvements, including a Justice Center, and all other necessary and related improvements, such as infrastructure. Effective April 1, 2007 the city sales tax increased from 7.525% to 7.925%. The .40 sales tax collections are recorded in a non-budgeted capital fund. The collections to date from this tax total $2,065,472, including $1,666,866 in sales tax and $398,606 in use tax.

County Retail Sales Tax

County retail tax collections are projected at $3,896,004 for 2009 or a 5.0% increase over the 2008 Estimated Budget. Collections for 2007 were $3,452,125 or 1.6% higher than 2006 receipts of $3,398,524.



Total Sales & Local Use Taxes

Included in the 2009 Budget is $13,712,514 for total taxes and $13,136,753 in the 2008 Estimated Budget. A 5.0% increase was used to arrive at both the 2008 and 2009 projections for city & county sales tax and 2.5% for city use taxes. The 2008 estimated budget for county use taxes is dramatically less that what has been historically collected. This is the result of a very large refund being processed at the in through 2008 and possibly into early 2009.

The 2007 collections, of $12,754,368, were 4.3% higher than the 2006 collections of $12,222,896. The .40 sales tax collections are not included in the total sales and use tax data.

A .25% local option sales tax was approved on August 6, 2002 by voters in Johnson County. This economic development sales tax began in January 2003 and renewed in September 2005 for an additional three years. In August 2008 the issue was again approved by voters but with a change in purpose. The sales tax receipts can now be used for public safety operating expenses and capital improvements. Additionally, the length of the tax is now indefinite. Leawood plans to use their portion of the tax funds for the construction of the Justice Center. Through 2007, a total of $4,034,945 has been received from this tax by the City of Leawood.

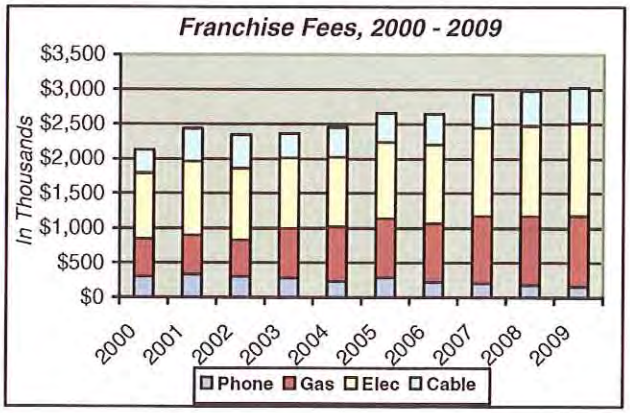
1/8-Cent Sales Tax

In July 2000, the City began collecting a 1/8-cent sales tax, which was to be used to accelerate repairs to residential streets and to provide for city stormwater projects ineligible for county funding. When initially approved, this tax was effective for five years; however in August, 2004 voters approved an extension for another five years until 2010. In August 2008, Leawood residents approved the continuation of this tax for an additional five years, until 2015. In 2009, staff is recommending $325,000 for accelerated street repairs and $440,000 for stormwater projects. In some cases, a carryover must be reserved until the next year to ensure that funding is available for the total cost of a project, particularly for storm water projects thus causing fluctuations year to year for these repairs. The 2008 Estimated Budget includes $610,000 for stormwater projects and $325,000 for streets. However, it is a goal to split this revenue as evenly as possible between the two objectives; streets and stormwater.

Franchise Fees

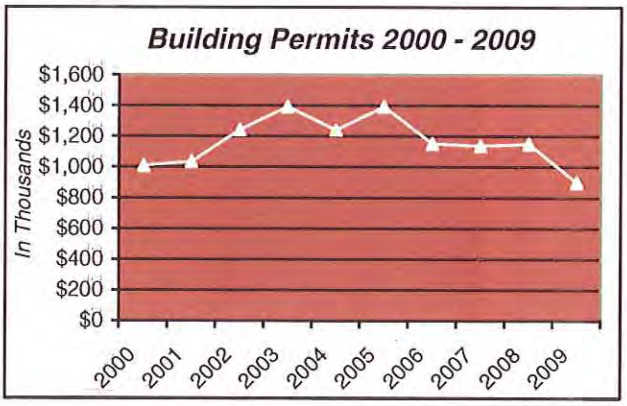
Franchise fees represent a tax levied on utility companies that service the City. The tax is based on the utility company's gross receipts and is typically passed onto the consumer.

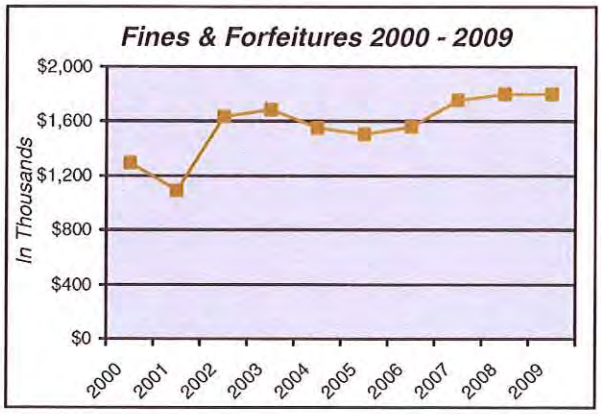
Comprising 6.2% of total revenues, this category totals $3,023,900 in 2009, a moderate 1.7% increase over 2008. The 2008 Estimated Budget is projected to be $2,974,000. Collections in 2007 were $2,930,765 or approximately 10.6% higher than 2006 receipts. The 2009 budget reflects a conservative increase for this category. As more citizens think "green", less energy usage is anticipated.



Licenses and Permits

Licenses and Permits include a variety of building, occupation, and animal fees. The 2009 budget for this category is projected at $1,583,700 or 3.2% of total revenues. This is a decrease over the 2008 Estimated Budget of $1,910,900. The 2007 actual collections were significantly higher at $2,264,351. The largest revenue within this category is building permits, with 2007 collections of $1,137,729. The 2008 estimated budget includes $1,150,000 and a conservative estimate of $900,000 is projected for 2009 as it has been estimated for the last nine years. Building materials are on the rise, so revenue should adjust accordingly. Right of way permits have also been budgeted conservatively for 2009.





Charges for Services

This category reflects fees for park and recreation programs, including the Ironhorse Golf Course. The 2009 budget is $3,150,800 or a 36.6% increase from the 2008 estimate of $2,307,400. The 2007 collections for all charges for services was $1,223,538. The revenues in this category were considerably lower due to the closure of the Golf Course during 2007 for repairs. As a result, no golf related revenues were generated. The course reopened in the summer of 2008. The 2009 budget includes $1,748,000 for Golf Course user fees as compared to $1,738,537 collected in 2006, the last full year of operations. The 2008 Estimated budget includes a lower projection of $962,500 since it is anticipated that the course will not be open for a full year in 2008.

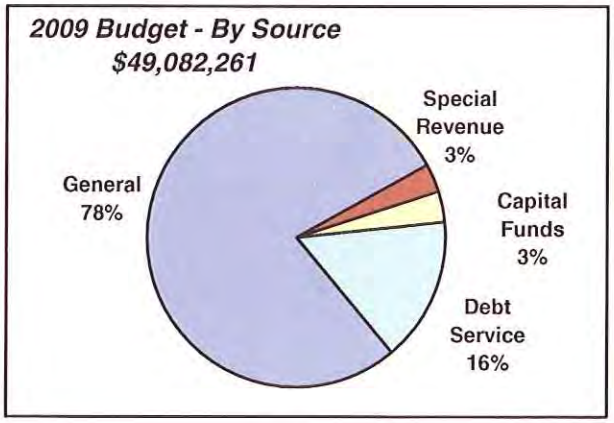
Fines and Forfeitures

Both the 2009 Budget and 2008 Estimated Budget include $1,800,000 for fines and forfeitures. A total of $1,759,263 was collected in 2007, which was 12.5% higher than 2006 collections. This was due to both enhanced enforcement activities and an increase in court fines and fees.

All Funds Revenue

Revenues for all budgeted funds in the 2009 Budget are projected to increase by 6.2% or $2,864,652, from the 2008 estimate. General Fund revenue is projected to increase by 6.3% in 2009 primarily due to slight increases in property valuations; the reopening of the Golf Course resulting in positive increases to charges for services; and an increase in motor vehicle payments.

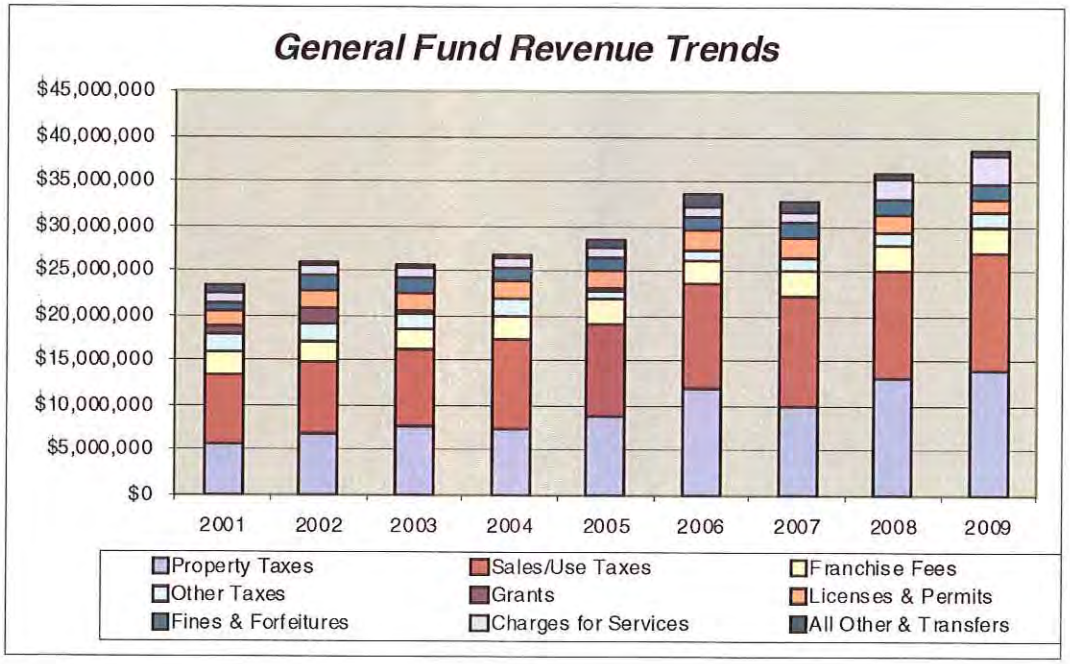
A 3.9% increase is anticipated in the Debt Service fund in special assessment revenue. Special Revenue funds increase by 3.1% due to gasoline tax revenue. All Capital funds increase primarily in grants, a result of the timing of grant-funded capital projects which fluctuate from year-to-year and sales tax revenue. The below graph shows which types of fund sources comprise the 2009 budget.



GENERAL FUND REVENUES

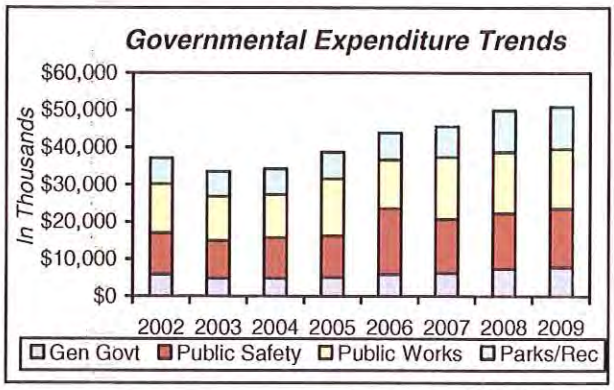
The General Fund revenues are projected to increase 6.3% from the 2008 estimate to a total of $38,454,900 in 2009. The largest growth, 36.6% occurs in Charges for Services due to the re-opening of the Golf Course in the summer of 2008. A 17.2% increase occurs in Other Taxes due to an increase in motor vehicle taxes and alcohol taxes; Property Taxes increases, 7.7%, based on anticipated changes in assessed valuation and a slight switch in the mill levy between General and Debt funds; Sales/Use Taxes is projected to increase 4.5%; and franchise fees of 1.7%. Transfers from other funds, a decrease of 23.1%, reflects the only transfer to the General Fund which is from the Special Alcohol Fund for the D.A.R.E. program; and a 17.1% decrease in Licenses & Permits primarily anticipated in a slowdown in building activity in the coming year. The General Fund revenues are as follows:

Category	*2007 Actual*	*2008 Estimate*	*2009 Budget*	*% Change*
Property Taxes	$ 10,037,224	$ 13,020,183	$ 14,017,884	7.7 %
Sales/Use Taxes	12,068,848	12,434,095	12,992,290	4.5%
Franchise Fees	2,930,765	2,974,000	3,023,900	1.7%
Other Taxes	1,467,829	1,245,446	1,460,262	17.2%
Grants	35,241	0	0	0.0%
Licenses & Permits	2,120,409	1,910,900	1,583,700	(17.1%)
Fines & Forfeitures	1,752,614	1,800,000	1,800,000	0.0%
Charges for Services	1,220,843	2,307,400	3,150,800	36.6%
Transfers from Funds	156,900	195,000	150,000	(23.1%)
All Other	1,045,384	276,073	276,064	0.0%
Total	***$ 32,836,057***	***$ 36,163,097***	***$ 38,454,900***	***6.3%***



EXPENDITURE HIGHLIGHTS

Total expenditures, for all funds, are expected to be $51,540,171 in 2009.



Total governmental expenditures for 2009 are budgeted as follows:

General Government	**$7,879,231**
Public Safety	**15,704,815**
Public Works	**16,526,807**
Parks & Recreation	**11,429,318**
Total	***$51,540,171***

General Government expenditures are projected to increase by 6.7%, or $495,434 from 2008. Increases are projected in personnel services due to the addition of a full-time Administrative Assistant position in Community Development, the change from a .75 FTE Information Specialist position to a 1.00 FTE, and a casual/seasonal Intern position in City Administration. Other increases include professional services for city developments, annual maintenance of computer applications and the movement of employee education reimbursement funds centrally into the Human Resources budget.

The Public Safety (Police and Fire) area is also projecting an increase, 5.3%, from the 2008 Estimated Budget. This primarily occurs in the Police Department and is related to the movement of two positions to Patrol, one from General Government and one from Fire, both to remain vacant. The Fire Department budget increases due to the first lease payment in 2009 on the fire pumper and the rescue unit.

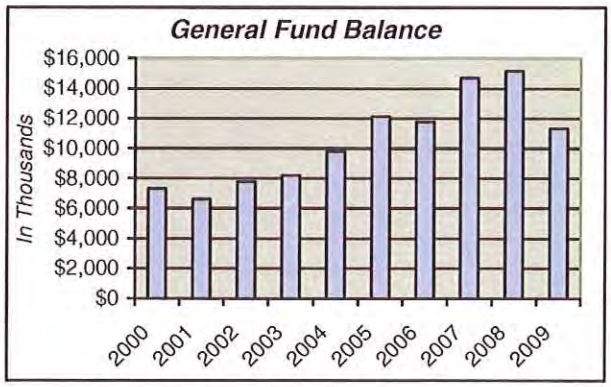
A slight increase of 0.7% is shown in Public Works. Decreases are reflected in street and stormwater construction repairs projected to be complete in 2008. Increases include the addition of two full-time positions in 2009, an Asset Management Manager and a Vehicle Electronics Technician. Due to rising energy prices, several other areas (gasoline, building materials, and utilities) are expected to increase.

A decrease of 0.1% is reflected in Parks and Recreation from 2008. Increases in 2009 include a full year of staffing for the Golf Course Maintenance area and the addition of a new full-time Arborist position. The Capital category decreases from 2008 primarily due to the completion of several large projects, $3,968,678 occurring in 2008 and $3,067,744 in 2009.

General Fund Balance Reserves

The City of Leawood has been fortunate to build and maintain a good fund balance in the General Fund. The graph depicts the activity in the General Fund balance since 2000.

At the beginning of 2008, reserves were solid with a beginning fund balance of $15,154,703. The projections for the largest single source of revenue, property tax, are a conservative 4.8% and are not expected to grow at the same pace the city has historically experienced. Sales and use tax continues to grow, but is still estimated conservatively. Rising fuel and energy prices have resulted in higher expenditures in 2009. As a result of all of these factors, it is estimated that $4,779,866 of fund balance will need to be used to afford all of the projected 2009 expenditures.



SALES TAX HISTORY

The average annual growth for all operating sales and use taxes has been 3% using a five-year comparison on real per capita. This growth can be attributed to increased use tax collections, while sales tax has shown slower growth. On a nominal basis, the total growth has been 8% for all sales taxes.

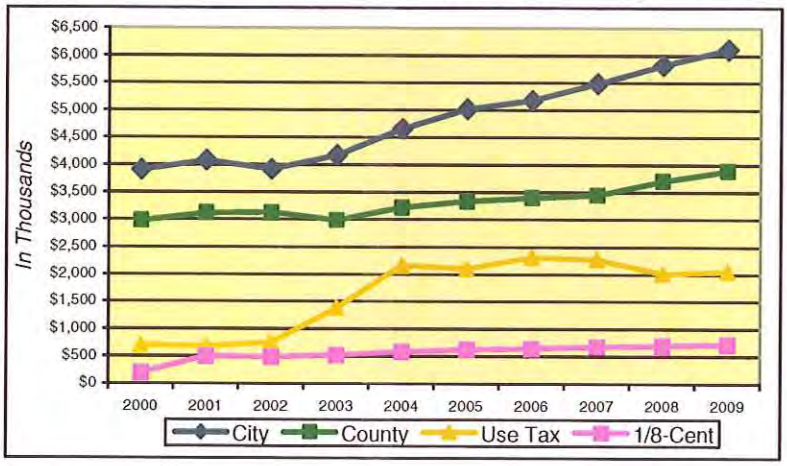
The City of Leawood currently levies a 1.525-cent local option sales and use tax on all applicable goods and services purchased or provided within the city limits. This tax is in addition to a .85-cent countywide local option sales and use tax, a 5.3-cent State sales and use tax and a 0.25-cent County public safety tax. The total sales and use tax paid in Leawood is normally 7.925-cents on every dollar of sales, or 7.925% of cost. However, the city currently has one Transportation Development District (TDD) in which the sales tax is 8.925%.

A .40 city sales tax increase was approved by voters on November 7, 2006. The revenue from this additional tax will provide funding for construction of public safety improvements, including a Justice Center. This tax is effective from April 1, 2007 until March 31, 2012 or until collections equal ten million dollars.

Year	*City Retail Sales Tax 1%*	*County Retail Sales Tax*	*1/8-Cent Sales Tax*	*City Compensating Use Tax*	*County Compensating Use Tax*	*County Economic Dev .25%*	*TOTAL*	*Public Safety City Sales & Use Tax .40% **
2000	$3,906,402	$2,977,621	$198,883	$512,212	$186,288	$0	**$7,781,405**	$0
2001	$4,084,985	$3,116,735	$504,887	$508,728	$169,751	$0	**$8,385,086**	$0
2002	$3,916,428	$3,129,485	$485,991	$561,584	$185,021	$0	**$8,278,509**	$0
2003	$4,174,349	$2,986,170	$519,724	$1,055,592	$331,359	$682,704	**$9,749,898**	$0
2004	$4,658,697	$3,222,196	$581,593	$1,361,623	$801,418	$804,724	**$11,430,251**	$0
2005	$5,021,968	$3,334,606	$627,031	$1,249,124	$853,567	$837,636	**$11,923,932**	$0
2006	$5,182,978	$3,398,524	$647,127	$1,255,009	$882,960	$856,298	**$12,222,896**	$0
2007	$5,491,401	$3,452,125	$685,520	$1,455,958	$815,781	$853,583	**$12,754,368**	$2,065,472
2008 Est	$5,823,290	$3,710,480	$702,658	$1,505,000	$505,300	$890,025	**$13,136,753**	$2,574,711
2009 Bud	$6,114,459	$3,896,004	$720,224	$1,542,000	$505,300	$934,527	**$13,712,514**	$2,639,079

** These funds are placed into a non-budgeted capital fund and reserved for the construction of the Justice Center.*

- ✓ *Without any city sales tax, the city mill levy would have to increase 7.88 mills to compensate for lost revenues or city-provided services would need to be reduced.*
- ✓ *Without any city or county sales & use taxes, the city mill levy would have to increase 16.47 mills.*



Tax Comparison – Ad Valorem

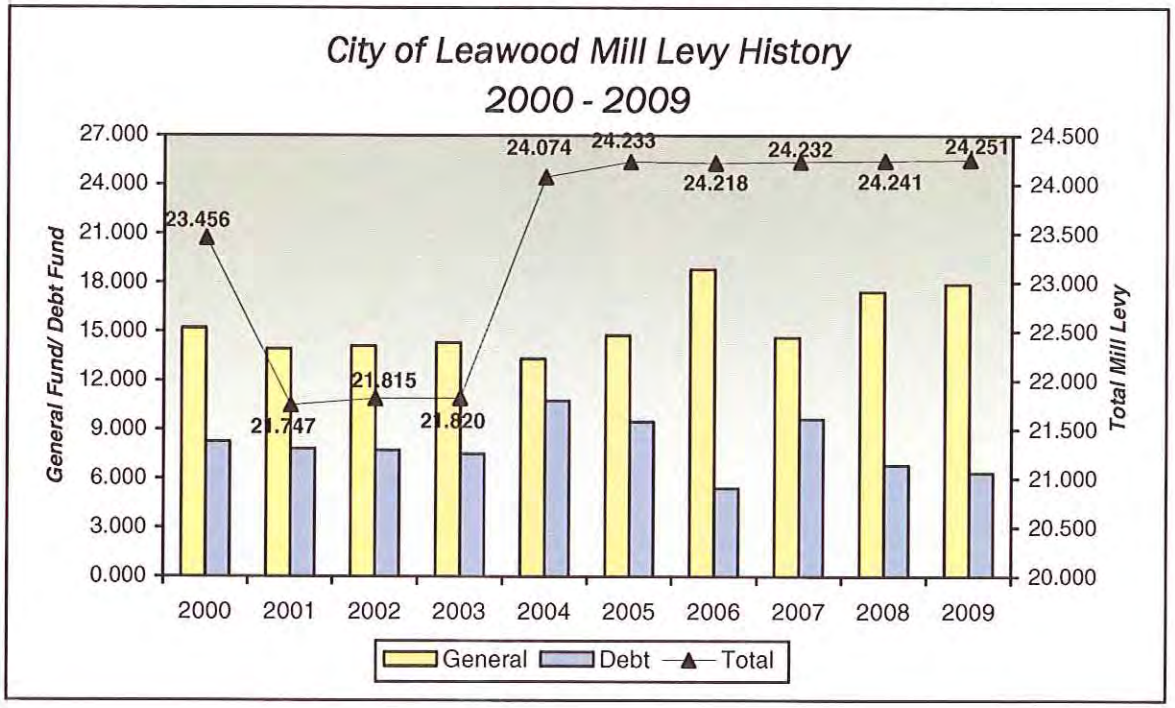
Rate Comparison

2008 Mill Levy	2008 Tax $		2009 Mill Levy	2009 Tax $
17.424	$12,931,676	General Fund	17.894	$13,878,955
6.817	$5,058,996	Debt Service Fund	6.357	$4,930,460
24.241	$17,990,672	Total	24.251	$18,809,415

Valuation Comparison

2008		2009
$721,902,784	Real Property	$757,402,226
$12,883,030	Personnel Property	$10,282,492
$7,609,052	Utilities	$7,945,694
$742,394,866	**Total Assessed Valuation**	**$775,630,412**

ONE MILL IS EQUAL TO $775,630 IN REVENUE FOR THE CITY



AD VALOREM ILLUSTRATION/COMPARISON

Tax Value Illustration

According to the 2008 Johnson County Property Tax Listing, the average Leawood resident is living in a home with a market value (appraised value) of $447,550.

Taxes are levied on the "assessed" value of such a home. Assessed valuation of a home in Kansas is currently 11.5% of market value. Therefore, the assessed valuation for this resident is $51,468 (or 11.5% of $447,550).

The "mill levy", or tax level, for the city is determined annually. The 2009 mill levy is 24.251. To determine the annual amount of taxes paid to the City, one multiplies the City's mill levy by the assessed value of the home, and then divide by 1,000.

The *annual* City tax this resident would pay in 2009 would be:
$1,248.16

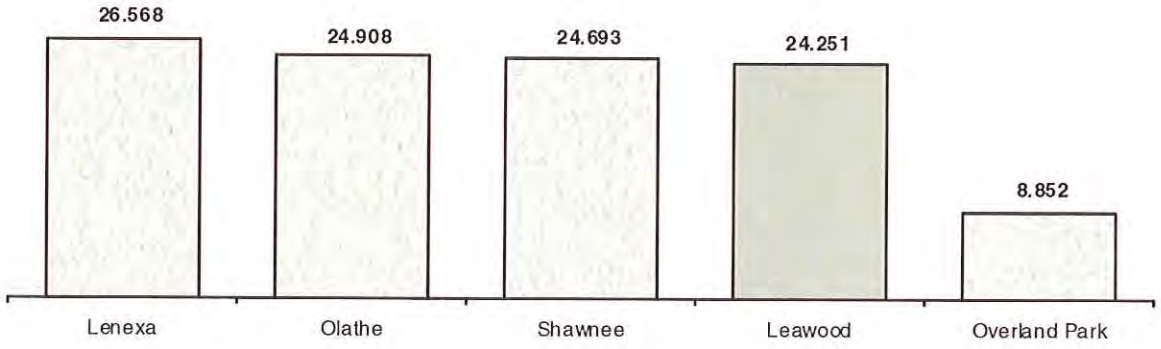
The *monthly* City tax this resident would pay in 2009 would be:
$104.01

Annual Comparison

	2008 Actual	*2009 Budget*	*Difference*
Valuation	$742,394,866	$775,630,412	$33,235,546
Ad Valorem	$17,990,672	$18,809,415	$818,743
Mill Levy	24.241	24.251	0.010
City *Annual* Tax-Average Home	$1,227.01	$1,248.16	$21.15
City *Monthly* Tax – Average Home	$102.25	$104.01	$1.76

Mill Levy Comparison

Below are the 2008 Budget mill levies for selected cities in Johnson County. The 2009 mill levy for Leawood is 24.251.



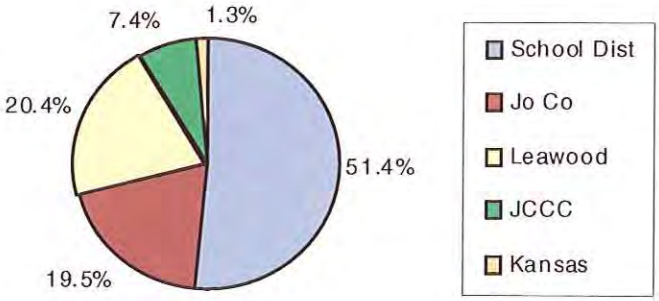
WHERE DO YOUR TAX DOLLARS GO?

Two public school districts serve the City of Leawood. Therefore, depending on a property address, the total mill levy a resident would pay varies.

Shawnee Mission School District
2008 mill levy for 2009 budget

Assume a Leawood resident is living in the Shawnee Mission School District (#512). The property taxes this resident would pay are broken down as follows:

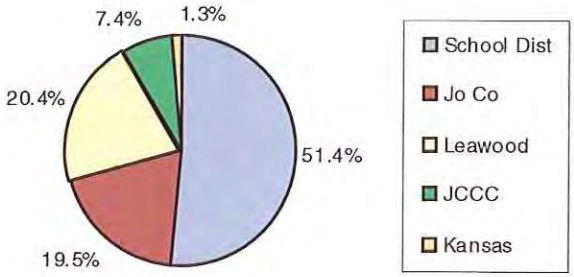
	Mills	
School District	52.094	47.4%
Johnson County	23.165	21.1%
Leawood	24.251	22.1%
JoCo Comm College	8.768	8.0%
Kansas	1.500	1.4%
Total	***109.793***	***100.0%***



Blue Valley School District
2008 mill levy for 2009 budget

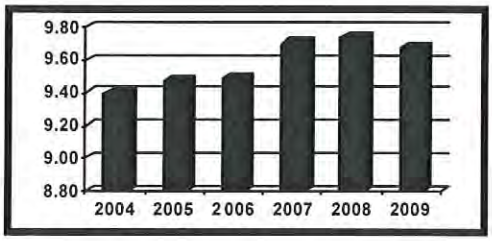
Assume a Leawood resident is living in the Blue Valley School District (#229). The property taxes this resident would pay are broken down as follows:

	Mills	
School District	61.127	51.4%
Johnson County	23.165	19.5%
Leawood	24.251	20.4%
JoCo Comm College	8.768	7.4%
Kansas	1.500	1.3%
Total	***118.811***	***100.0%***



POSITION COMPARISON

Full-Time Equivalent	2005	2006	2007	2008	2009
Admin	3.00	3.00	3.00	3.00	3.50
Finance	8.23	8.23	8.23	9.23	9.23
Human Resources	4.23	4.98	4.98	4.98	4.98
Municipal Court	8.50	9.00	9.00	9.00	9.00
Legal Services	3.00	2.50	2.50	2.50	2.50
Information Services	4.75	4.75	4.75	4.75	5.00
Community Dev Admin	0.00	0.00	1.00	1.00	2.00
Planning Services	4.00	4.31	3.31	4.31	4.00
Neighbrhd Services	4.23	4.23	4.23	3.23	3.00
Codes Services	6.00	6.25	6.25	6.25	6.00
Police	80.60	82.60	83.60	85.00	85.00
Fire	55.69	55.69	55.69	55.69	55.69
Public Works	46.17	46.42	47.42	48.92	50.92
Parks & Rec	56.40	58.99	69.35	72.93	73.81
TOTAL	284.80	290.95	303.31	310.79	314.63
Population	30,070	30,670	31,284	31,910	32,548
Ratio/1000 Population	9.47	9.49	9.70	9.74	9.67



City Administration: In 2009, a .50 FTE casual/ seasonal Management Intern position has been added to assist with special projects as identified by the City Administrator and/or Council members.

Information Services: A current .75 FTE part-time Information Services Specialist position will be increased to a 1.00 FTE. In order to maintain the workload of the department, including the FullCourt package, RecTrac/WebTrac, Eden and Intergraph software, a full-time position is warranted.

Community Development Programs: One full-time Administrative Assistant position will be added to the Community Development department in 2009. This position was included in the 2008 original budget but a Planning Technician position was filled instead. The Planning Technician was hired to assist the Planning staff with the demands of the department which is steady due to the continuing commercial growth within the city. The casual/seasonal Intern positions included in the Planning, Neighborhood Services and Code Services programs will all be eliminated in 2009. Also, the vacant Neighborhood Services Administrator position was moved to Police Patrol in 2008.

Police and Fire: A vacant Firefighter position was moved to Police Patrol in 2008, while a Fire Prevention Specialist was added, netting a zero change for the Fire Department.

Public Works: A full time Asset Management Manager position will be added to Street Maintenance. This position will be responsible for the maintenance of the street and stormwater databases. A current employee will assume this role which will result in the reassignment of current asphalt crew personnel and the need to hire one additional Street Maintenance Worker in this program. Also, one full-time Vehicle Electronics Technician position will be added to assist with the growing demands of an increasing vehicle fleet, especially within the Police department. The police vehicle fleet will be the main responsibility of this position.

Parks & Recreation: Changes in programs, resulting in staffing needs of seasonal/casual positions occurs each year within this department. Thus the FTE counts for these types of employees will change accordingly. One full-time Arborist position will be added to the Park Maintenance program in 2009. This person will lead the tree trimming/maintenance operations and will supervise the tree ground crew employees. The desired individual will have certified arborist credentials.

FUND SUMMARY

The City of Leawood formally budgets for thirteen (13) funds, which are discussed throughout the document, as well as explained on the next two pages. They are grouped by General Purpose, Debt Service, Special Revenue or Capital Project classifications. All of these fund types, with the exception of the Capital Project funds, are required to be budgeted and legally adopted according to Kansas statute. However, the City of Leawood has chosen to budget for a majority of the capital project funds as well.

There are also several non-budgeted funds used by the city, which are exempt by Kansas statutes. These funds are reviewed annually and reported in the City's Comprehensive Annual Finance Report (CAFR). These funds are listed in the Budget Financial Policies & Terms section on pages 122-123.

GENERAL PURPOSE FUNDS:

General Fund – this fund is the principal operating fund of the City that accounts for all financial transactions not accounted for in other funds. The majority of the current operating expenditures of the City are financed through revenues received by the General Fund.

DEBT SERVICE FUNDS:

Debt Service Fund – this fund is used to account for resources to be used for the payment of general long-term debt principal, interest and related costs.

SPECIAL REVENUE FUNDS:

Special Parks and Recreation Fund – established to account for one-third of the Alcohol Tax funds that are sent to the City quarterly by the State Treasurer's office.

Special Alcohol Fund – established to account for one-third of the Alcohol Tax Funds sent to the City quarterly from the State Treasurer's office, which is computed in compliance with K.S.A. Supp. 79-41A04 *et seq.*, representing tax receipts and adjustments processed by the Department of Revenue. For cities over 6,000 populations, this amount is to be credited one-third to the General fund, one-third to a Special Parks and Recreation Fund, and one-third to a Special Alcohol and Drug Program Fund. These monies are allocated yearly for distribution to agencies involved in drug and alcohol prevention and/or treatment programs that are approved by the City Council in specified amounts on a yearly basis.

Special Law Enforcement Fund – established to provide a depository for monies forfeited to the City of Leawood Police Department pursuant to the provisions of K.S.A. 65-4135 and 65-4156 relating to controlled substance investigation forfeitures. Expenditures from this fund shall be made only for authorized law enforcement purposes of the City of Leawood Police Department. Monies in the fund shall not be used for normal operating expenses of the City or its Police Department. Any monies forfeited to the City of Leawood Police Department pursuant to the provisions of K.S.A. 1988 Supp. 65-4156, and any subsequent amendments thereto, shall be deposited in this fund.

Special City Highway Fund – established to account for monies received from the State for shared gas tax revenues in accordance with K.S.A. Statute 79-3425c(c).

CAPITAL PROJECT FUNDS:

1/8th Cent Sales Tax Fund – established to account for capital construction of street repairs along with stormwater projects that are not funded by the County's Stormwater Management Authority Council (S.M.A.C.). The extension of this one-eighth (.125%) tax was approved by voters in August 2008. This action continues this tax until June 30, 2015. The revenue will continue to fund residential and thoroughfare street improvements and stormwater improvement projects which are not otherwise eligible for funding from other governmental sources.

FUND SUMMARY

Park Impact Fee Fund – established to account for fees imposed by the City on all new development in South Leawood and all fees collected shall be used solely and exclusively for the purpose of acquisition and development of park land and open space made necessary by and serving such new development.

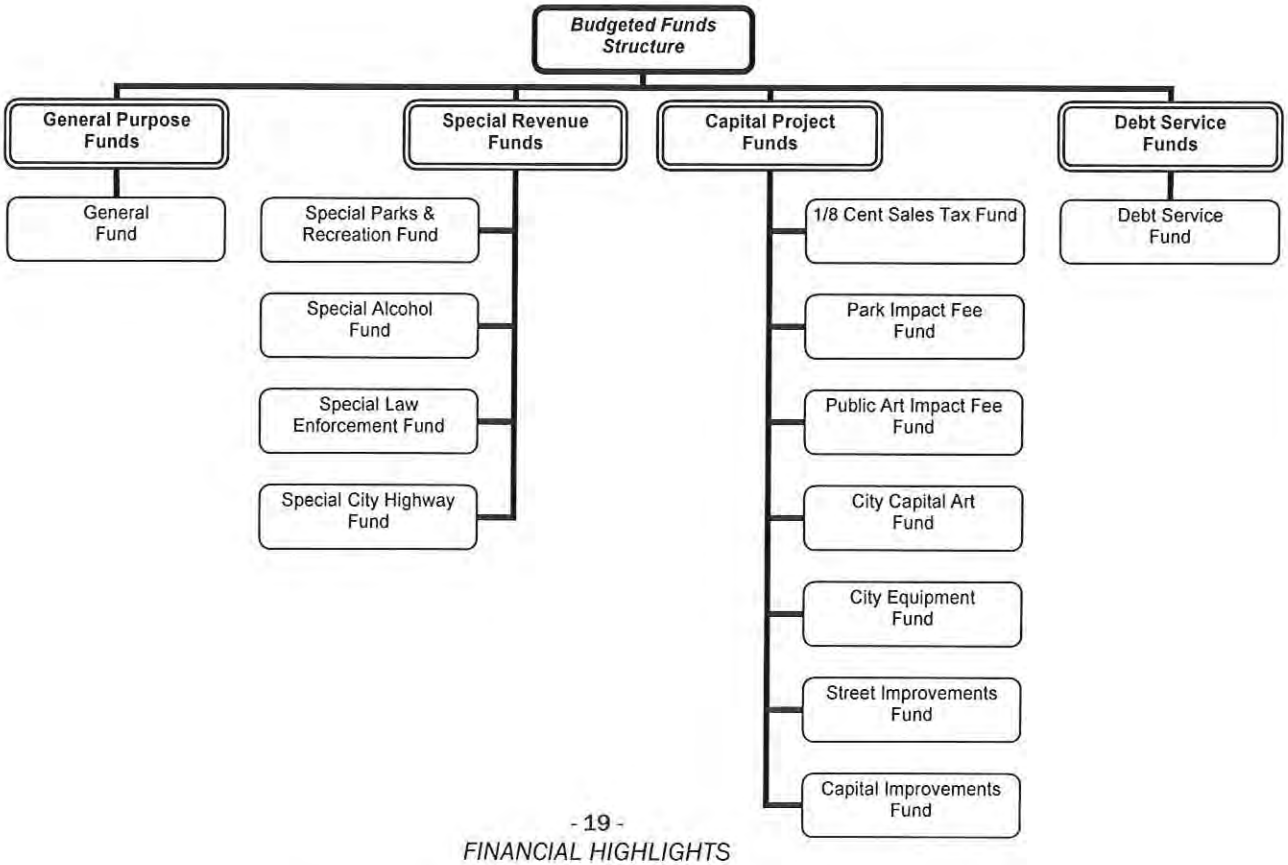
Public Art Impact Fee Fund – established by the City for the purpose of acquisition and construction of Public Art. A Public Art impact fee is imposed by the City on all new commercial development in Leawood.

City Capital Art Fund - established to account for funds used by the Arts Council for the selection and placement of public art on City property.

City Equipment Fund – (a.k.a. Municipal Equipment Reserve Fund) created to finance the acquisition of City equipment. Monies may be budgeted and transferred to the fund from any source which may be lawfully utilized for such purposes, including equipment use charges on the various departments and agencies of the City.

Street Improvements Fund – established to account for the pay-as-you-go (PAYG) portion of the annual mill and overlay, slurry seal and arterial street repairs.

Capital Improvements Fund – established to account for the budgeted transfer of monies from other City funds lawfully available for improvement purposes. Monies in this fund may be used to finance, in whole or in part, any public improvement need set forth in the adopted capital improvement plan, including the repair, restoration, and rehabilitation of existing public facilities. Disbursements from such funds may be made for engineering and other advance public improvement plans and studies. Reimbursements may be made to the fund from bond proceeds, special assessments, or state or federal aid available for completed projects.



City of Leawood, Kansas

...everything that makes a great city

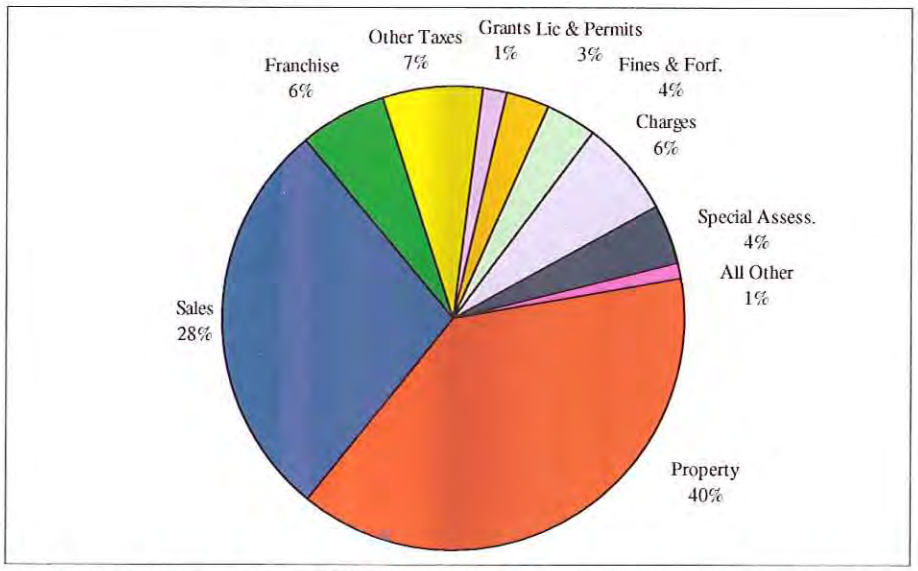
City of Leawood

Budget Summary by Year

Listed below are the resources and expenditures for all budgeted funds for the City of Leawood. This includes General, Special Revenue, Capital, and Debt Service Funds. For further detail into the 2009 budget, look on the following page for the funding sources and expenditures by fund type. This presentation does not include transfers in/out between funds.

	2007 Actual	2008 Estimate	2009 Budget	% change
Beginning Fund Balance	29,460,976	31,195,938	27,258,034	-12.6%
Revenues				
Property Taxes	16,620,416	18,112,786	18,981,572	4.8%
Sales & Use Taxes	12,754,368	13,136,753	13,712,514	4.4%
Franchise Fees	2,930,765	2,974,000	3,023,900	1.7%
Other Taxes	3,320,708	3,357,218	3,444,540	2.6%
Grants	2,608,327	559,126	734,000	31.3%
Licenses & Permits	2,264,351	1,910,900	1,583,700	-17.1%
Fines & Forfeitures	1,759,263	1,800,000	1,800,000	0.0%
Charges for Service	1,223,538	2,307,400	3,150,800	36.6%
Special Assessments	1,456,330	1,527,148	2,118,940	38.8%
All Other	2,417,949	532,278	532,295	0.0%
Total	47,356,015	46,217,609	49,082,261	6.2%
Expenditures				
by Department				
Administration	6,206,113	7,383,797	7,879,231	6.7%
Police	9,087,125	9,085,325	9,775,027	7.6%
Fire	5,394,320	5,828,238	5,929,788	1.7%
Public Works	17,166,897	16,418,000	16,526,807	0.7%
Parks & Recreation	7,766,598	11,440,153	11,429,318	-0.1%
Total	45,621,053	50,155,512	51,540,171	2.8%
by Character				
Personnel Services	19,168,425	21,754,440	23,460,100	7.8%
Contractual Services	4,318,028	6,531,960	6,873,700	5.2%
Commodities	1,834,294	2,924,200	3,040,600	4.0%
Capital	12,543,510	10,990,712	9,125,371	-17.0%
Debt Service	7,756,796	7,954,200	9,040,400	13.7%
Total	45,621,053	50,155,512	51,540,171	2.8%
Revenues Over (Under) Expenditures	1,734,962	(3,937,903)	(2,457,910)	
Ending Fund Balance	31,195,938	27,258,034	24,800,124	-9.2%

2009 Budgeted Revenue by Source
Total All Funds $49.1 million



Revenues for all budgeted funds in the 2009 Budget are projected to increase by 6.2% from the 2008 Estimated Budget. The only category projecting a decrease is licenses & permits, (17.1%). Construction activity is still steady in the city. It has been Leawood's long-term strategy to conservatively budget for building and permit revenue because it is a very elastic revenue and can change considerably in a short period. All other categories are showing increases from the 2008 Estimated Budget. Charges for Services is projecting an increase of 36.6% which is a result of the re-opening of the Golf Course in the summer of 2008 after being closed for major renovations for a year. The largest increase is reflected in Special Assessments, of 38.8%, due to the bonding of $8,798,600 in special benefit district debt in 2008. Some of the larger revenue categories are:

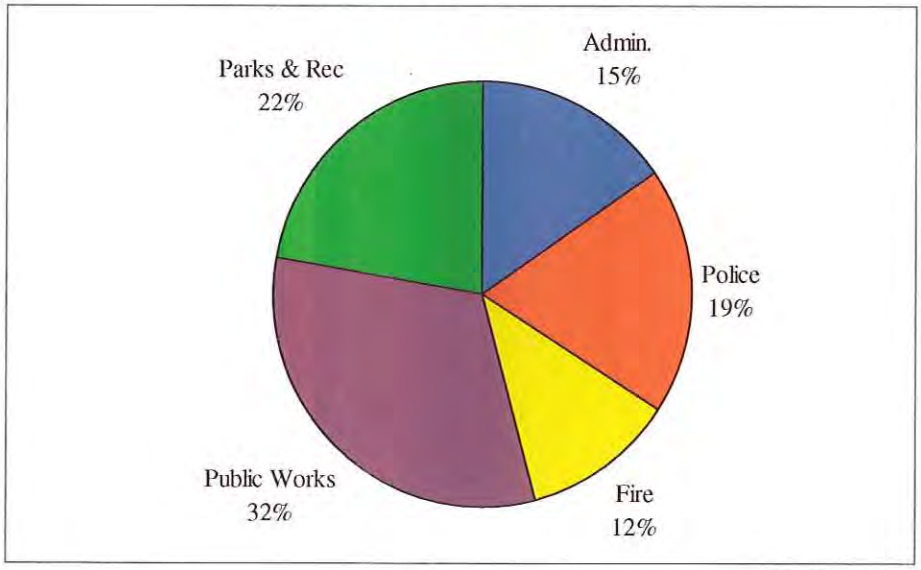
Property Tax, 40%: Total property taxes for 2009 are budgeted at $18,981,572 and comprise 40% of all City revenues. Based on the reevaluation report prepared by the County Appraiser, staff has included a 5.1% growth in assessed valuation from 2008 in real property. The change in the City's appraised valuation was 4.11% for 2009. Both residential and commercial appraised value increased by 2.5% and 17.5%, respectively. Machinery and equipment is projected to decrease due to State legislation, resulting in an overall increase of 4.8%.

Sales and Use Taxes, 28%: Sales tax revenue represents 28% of total 2009 revenue. City & county sales tax is expected to increase 5.0% and city use tax is projected at 2.5% over the 2008 estimate for a total of $13,712,514 in 2009. This category includes the 1-cent City sales tax, County sales tax, the 1/8-cent sales tax, City & County use taxes, and the .25 county public safety tax. Not included in this category is the .40 public safety sales & use tax collections; they are in a non-budgeted capital fund and will be used for the construction of the Justice Center.

Other Taxes, 7%: This category totals $3,444,540 in 2009 and comprises 7.0% of City revenues. Included are taxes on Motor Vehicles, the Gasoline Tax, and the Special Alcohol Tax. These revenue sources can be found in the General, Debt Service, Special Alcohol, Special Parks/Recreation and Special Highway Funds.

Franchise Fees, 6%: This category totals $3,023,900 in 2009 which represents a modest increase of 1.7%. As more citizens think "green", less energy usage is anticipated.

2009 Budgeted Expenditures by Program
Total All Funds $51.5 million



Administration, 15%: Administration costs are expected to increase by 6.7%, or $495,434, from the 2008 estimate. In 2008 several positions, the Community Development Director, a Senior Accountant and the Neighborhood Services Administrator, were budgeted but not filled for the entire year. For 2009, a full-time Community Development Administrative Assistant position is proposed, a part-time Information Services position is recommended for full-time and a .50 FTE Intern position has been included in the City Administration budget. Added to 2009 is $50,000 for outside legal and planning professional services to be used as needed for city developments. Computer software maintenance agreements have increased as additional computer modules are added, including an Eden disaster recovery software package in 2009.

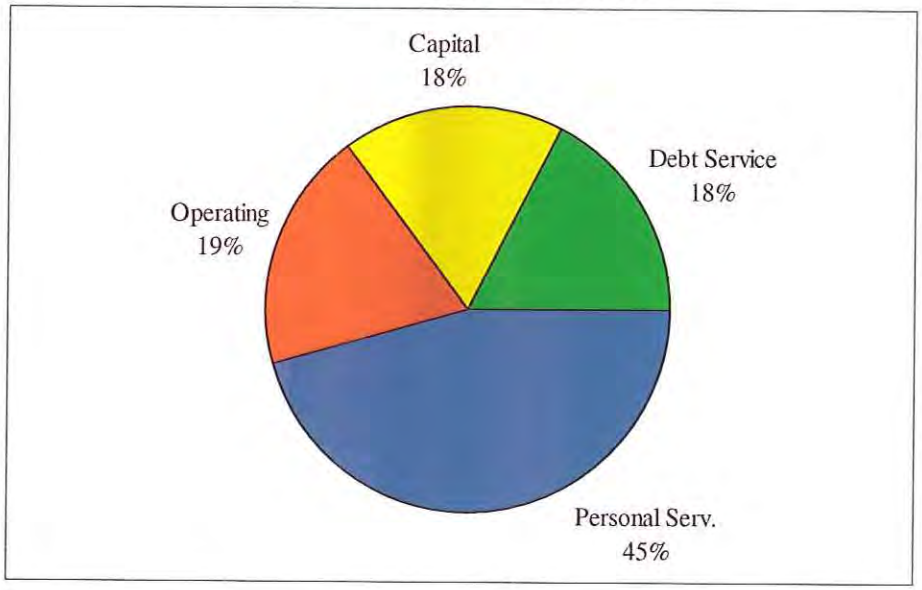
Police, 19%: The Police Department increases by $689,702, or 7.6%, from the 2008 estimate. This is related to the movement of two positions to Patrol, one from Administration and one from Fire, both to remain vacant. Memberships, software enhancements, expendable equipment and the replacement of the police fleet are all higher in 2009 adding to the increase from 2008.

Fire, 12%: The Fire Department budget is increasing by 1.7%, or $101,550, over the 2008 estimate, due to the first lease payment in 2009 on the fire pumper and rescue unit.

Public Works, 32%: The total Public Works Department budget increases by 0.7%, or $108,807, from the 2008 estimate. This is primarily due to the proposed completion of several street and stormwater projects in 2008. Two new full-time positions will be added in 2009; an Asset Management Manager and a Vehicle Electronics Technician. The commodities category is projecting an increase, directly related to rising energy prices and Debt Services will rise for debt payments due in 2009 on street and stormwater projects.

Parks & Recreation, 22%: This area will decrease slightly by -0.1% from the 2008 estimate. The Personnel category is increasing due to the addition of a full-time Arborist position in Park Maintenance. Both Contractual Services and Commodities are higher due to a full year of operations at the Golf Course as compared to a half year in 2008 and increased operating costs related to the addition of restroom areas to Ironwoods Park, the construction of the Park Maintenance building and Gezer Park. Debt increases from 2008 for the final balloon payment due on Leawood South Park in 2009.

2009 Budgeted Expenditures by Character
Total All Funds $51.5 million



Personnel, 45%: Personnel Services has increased by 7.8% over the 2008 Estimated Budget, totaling $23,460,100 in 2009. This increase is attributed to the addition of a full-time Community Development Administrative Assistant, a full-time Asset Management Manager, a full-time Vehicle Electronics Technician, a full-time Arborist, the shift of the part-time Information Services Specialist to full-time, and a casual/ seasonal Management Intern position. A 5% factor was applied to base wages to cover all merits, promotions, and market and equity issues. Additionally, increases have been included in 2009 for health insurance, overtime, social security, unemployment payments and state retirement plans. The 2009 Budget assumes full employment.

Operating, 19%: Operating expenses, which include contractual services and commodities, have increased by $458,140, or 4.8%, from the 2008 Estimated Budget. This is due primarily to a full year of Golf Course operations included in the 2009 budget. Also included in this category are utility payments, the purchase of materials/supplies for City-provided services, street light/traffic signal maintenance and other day-to-day operating expenses. Increased funds have been included due to rising energy costs, such as gasoline, street lighting, utilities and building/street maintenance supplies.

Capital, 18%: Capital costs are projected to decrease by 17.0% from the previous year due to the completion of large stormwater projects and the Golf Course renovation, all in 2008. Planned capital purchases/improvements in 2009 include $3,989,800 for street and stormwater projects, $1,384,600 in replacement vehicles/equipment, $633,500 in city building repairs/maintenance, $740,000 to repair the Public Works, Park Maintenance and Golf Course Maintenance Building parking lots, $1,325,000 in trail improvements financed through both the Special Parks/Recreation and Capital Improvement funds, and $117,944 for public art. Also included is $934,527 that will be placed in the Public Safety fund for the future construction of the Justice Center.

Debt Service, 18%: Debt is projected to increase by 13.7% from the 2008 Estimated Budget. This is due to both the bonding of several large projects over the past few years, slightly higher interest rates and the first lease payment due on the Fire department vehicles recently purchased.

City of Leawood

Budget Summary by Fund For Fiscal Year 2009

Listed below are the funding sources and expenditures for the 2009 Budget by fund type. Included in Special Revenue Funds are Special Alcohol, Special Law Enforcement, Special Parks & Recreation, and Special City Highway Funds. Included in Capital Funds are City Equipment, Street Improvements, Capital Improvements, 1/8 Cent Sales, Park Impact Fee, City Capital Art, and Public Art Impact Fee. This presentation does include transfers in/out between funds.

	General Fund	Special Revenue	Capital Funds	Debt Service	Total
Beginning Balance	11,339,122	718,223	7,429,190	7,771,500	27,258,035
Revenues					
Property Taxes	14,017,884	-	-	4,963,688	18,981,572
Sales & Use Taxes	12,992,290	-	720,224	-	13,712,514
Franchise Fees	3,023,900	-	-	-	3,023,900
Other Taxes	1,460,262	1,534,640	-	449,638	3,444,540
Grants	-	-	734,000	-	734,000
Licenses & Permits	1,583,700	-	-	-	1,583,700
Fines & Forfeitures	1,800,000	-	-	-	1,800,000
Charges for Service	3,150,800	-	-	-	3,150,800
Special Assessments	-	-	-	2,118,940	2,118,940
All Other	276,064	19,060	109,937	127,234	532,295
Transfers In	150,000	200,000	8,607,939	-	8,957,939
Total	38,454,900	1,753,700	10,172,100	7,659,500	58,040,200
Expenditures, by Department					
Administration	13,109,439	120,000	209,300	219,631	13,658,370
Police	9,775,027	150,000	260,700	-	10,185,727
Fire	5,605,000	-	142,500	324,788	6,072,288
Public Works	6,899,500	1,200,000	3,635,600	5,842,507	17,577,607
Parks & Recreation	7,845,800	375,000	3,201,544	1,581,774	13,004,118
Total	43,234,766	1,845,000	7,449,644	7,968,700	60,498,110
Expenditures, by Character					
Personnel Services	23,460,100	-	-	-	23,460,100
Contractual Services	6,639,200	120,000	-	114,500	6,873,700
Commodities	3,040,600	-	-	-	3,040,600
Capital	934,527	1,575,000	6,615,844	-	9,125,371
Debt Service	677,400	-	508,800	7,854,200	9,040,400
Transfers Out	8,482,939	150,000	325,000	-	8,957,939
Total	43,234,766	1,845,000	7,449,644	7,968,700	60,498,110
Revenues Over (Under) Expenditures	(4,779,866)	(91,300)	2,722,456	(309,200)	(2,457,910)
Ending Balance	6,559,256	626,923	10,151,646	7,462,300	24,800,125

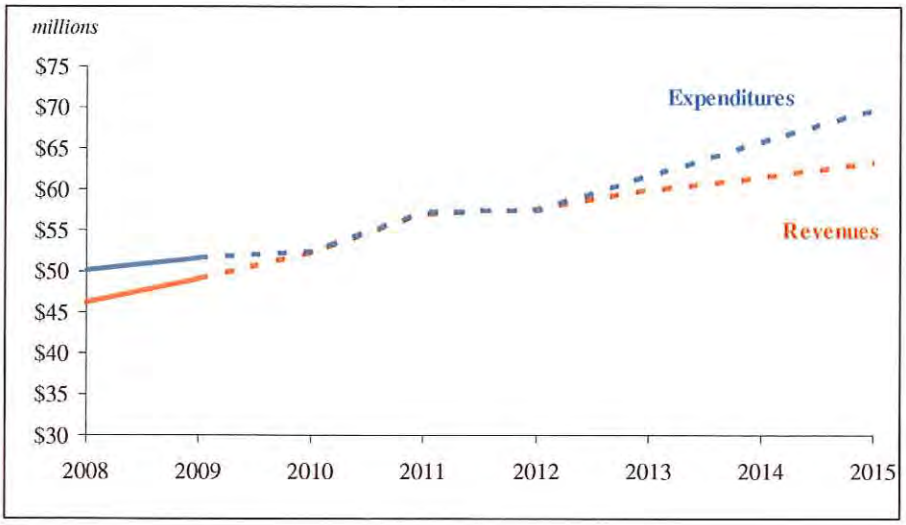
City of Leawood

Projection of Financial Condition
Operating Funds

	2008 Estimate	2009 Budget	2010 Projected	2011 Projected	2012 Projected
Beginning Balance	23,368,075	19,486,535	17,337,825	18,526,372	18,756,756
Revenues					
Property Taxes	13,020,183	14,017,884	14,831,308	16,348,380	17,084,057
Sales & Use Taxes	13,136,753	13,712,514	14,244,451	14,650,693	15,068,700
All Other Revenue	12,689,536	13,692,363	14,945,740	16,902,540	16,047,249
Total	38,846,472	41,422,761	44,021,498	47,901,613	48,200,007
Expenditures					
Personnel Services	21,754,440	23,460,100	25,099,376	27,182,707	29,438,980
Contractual Services	6,431,960	6,759,200	7,149,527	7,784,062	8,459,435
Commodities	2,924,200	3,040,600	3,168,044	3,329,980	3,490,094
Capital	10,990,712	9,125,371	6,697,817	8,663,902	6,031,237
Debt Service	626,700	1,186,200	718,188	710,579	481,420
Total	42,728,012	43,571,471	42,832,951	47,671,229	47,901,166
Ending Fund Balance	**19,486,535**	**17,337,825**	**18,526,372**	**18,756,756**	**19,055,597**
percent of exp's	**46%**	**40%**	**43%**	**39%**	**40%**

Leawood continues to be in a fortunate position and have good reserves. As major pay-as-you-go capital projects are completed, it is projected that the reserves over the next seven years will be above or right at the 11% goal, as discussed in the Budget & Financial Policies section of the budget. A metro average has been computed using fund balances for seven local jurisdictions, and were adjusted for population. The result was a metro fund balance average of 37%. Compared to neighboring jurisdictions, Leawood is very similar in its financial position. Leawood's minimum policy is to have at least 8.33% on hand at all times. Reserves are needed so that the City has adequate cash flow and in the event of unforeseen natural disasters and other emergencies.

PROJECTED REVENUES and EXPENDITURES
All Operating Funds

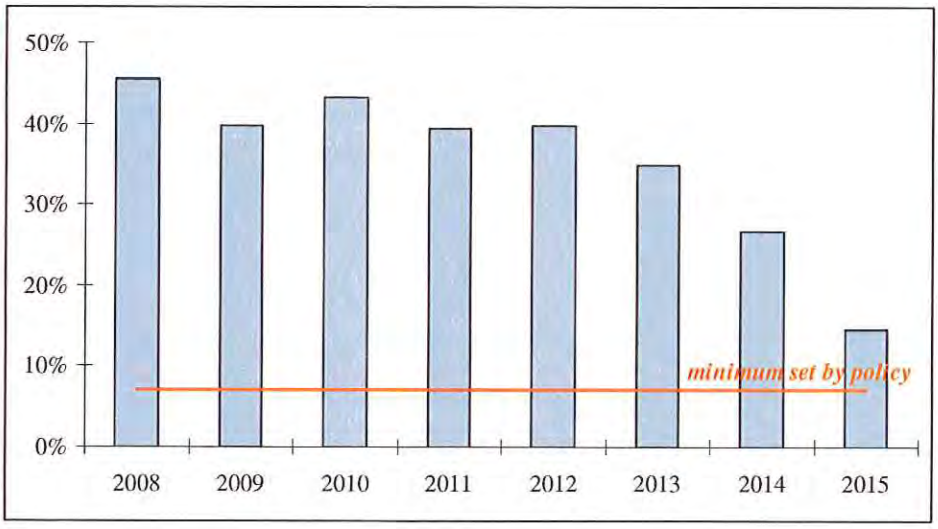


This chart depicts the structural balance of all operating funds by comparing projected revenues and expenditures. Managing for structural balance guarantees services promised today can be funded tomorrow. A decreasing gap of revenues greater than expenditures, or an increasing gap of expenditures greater than revenues is a warning trend. A significant and continued gap of revenues greater than expenditures may indicate a tax burden inconsistent with service levels and is also a warning trend. This chart includes all funds: General, Special Revenue, Debt Service and pay-as-you-go Capital Funds.

Expenditures are estimated higher than revenues in 2009, by $2,457,910, due to capital improvement projects, replacement of vehicles and equipment, anticipated increases in the cost of gasoline and the addition of employees, totaling 3.84 FTE's. In 2009 these increases will need to be recovered either through revenue receipts, over and above the 2008 Estimated and 2009 Budgets, or through fund balance reserves.

The graph reflects the revenue and expenditure assumptions included in the financial planning model, along with the proposed 1.0 mill levy increases in 2011 and 2013. As shown above, by 2009 the gap between revenues and expenditures becomes closer but spreads again beginning in 2012. This imbalance can be attributed to two major capital improvements which are currently planned to be in the engineering or design phase this year. The first project is the expansion of 143rd Street from two lanes to four lanes, along with sidewalks, storm sewers, street lights, and traffic signals. The second is the operating costs for the planned Justice Center, which is anticipated to be complete by 2012. While the Justice Center facility will be paid by $16,000,000 in pay-as-you-go funds; the operating costs, estimated to be $300,000 annually, will come from the General Fund. Construction of 143rd Street is estimated to cost over $21,000,000 and the first debt payment will begin in 2012. This payment will be made from general tax dollars. The growth in the 143rd corridor has mostly been realized in the property tax and sales tax collections. New revenue sources will need to be identified, or expenditures reduced, to close this divergence. Excluding these two projects, sustainability of financial targets, workforce, service levels, technology efficiencies, and the continuation of capital equipment and outlay is certainly possible.

RESERVES – ALL OPERATING FUNDS
As a Percent of Expenditures



Reserves are established for three purposes: the first is cash flow, the second for emergencies and the third for large pay-as-you-go capital projects. At the close of 2009, the City's operating reserves across all funds, not including Debt Service, are expected to be at 40% of expenditures. The Governing Body has established a minimum goal of 11% as the goal for operating reserves. The City strives to follow financially sound fiscal policies. One of these is the fund balance policy, often called operating reserves policy. Fund Balance is defined as the excess of a fund's assets over the liabilities and is therefore also known as surplus or reserve funds.

The financial health of the City is partly determined by the level of fund balances available to cushion revenue shortfalls caused by economic downturns, emergencies or uneven cash flows. A declining fund balance is a warning trend and may indicate that the City's financial health is declining. An insufficient level of balance is also a warning trend. There are several factors which should be measured to determine the appropriate level of reserves. These include: an analysis of the elasticity of the revenue base; the level of insurance the government maintains; the reliance upon intergovernmental revenues; the likelihood and magnitude of natural disasters; and the government's liquidity and ability to borrow.

Due to the steady and often fast growth in the area over the last decade, Leawood has been fortunate to maintain comfortable reserves. Presently, Leawood is moving towards a more mature financial future. Key philosophies of slowly and methodically adding staffing, while evaluating outside contractual labor or technology as a means of creating efficiencies will continue.

City of Leawood

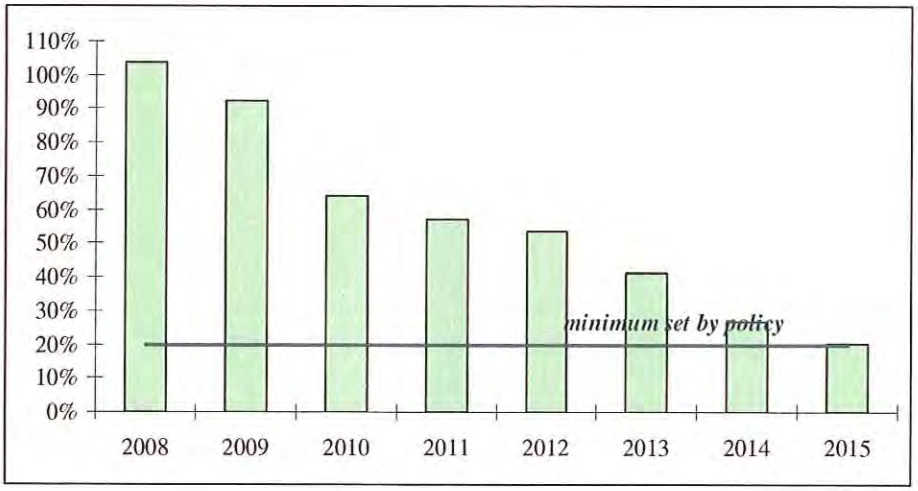
Projection of Financial Condition
Debt Service Fund

	2008 Estimate	2009 Budget	2010 Projected	2011 Projected	2012 Projected
Beginning Balance	7,827,863	7,771,500	7,462,300	6,238,974	5,805,668
Revenues					
Property Taxes	5,092,603	4,963,688	4,878,452	5,097,983	5,327,392
Sales & Use Taxes	-	-	-	-	-
All Other	2,278,534	2,695,812	3,328,883	3,999,383	3,891,826
Total	7,371,137	7,659,500	8,207,336	9,097,365	9,219,218
Expenditures					
Personnel Services	-	-	-	-	-
Contractual Services	100,000	114,500	50,000	50,000	50,000
Commodities	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	7,327,500	7,854,200	9,380,661	9,480,671	9,375,384
Total	7,427,500	7,968,700	9,430,661	9,530,671	9,425,384
Ending Fund Balance	**7,771,500**	**7,462,300**	**6,238,974**	**5,805,668**	**5,599,503**
percent of exp's	**105%**	**94%**	**66%**	**61%**	**59%**

Debt reserves are maintained to deal with a variety of issues. These total $7,462,300 in the 2009 Budget or 94% of debt service expenditures. This reserve level provides a financial cushion for the City in the event that property tax collection rates fall and since the golf course debt has shifted from an enterprise fund to the City's debt service fund. This level of reserves also provides an added layer of protection in the event there are delayed payments from our special benefit debt, as a significant amount has been recently added over the last few years and more will be coming during the next three years. These aforementioned factors coupled with the fact that the City itself is planning to annually add debt at a rate faster than what it is retiring each year is valid reason for this funding level to be in place. Excellent reserve levels provide financial security for all stakeholders.

Each year the City staff and Council carefully review the capital improvements to be debt financed. With this process there is a clear understanding that the capital obligations made today will be balanced against the cost and the service levels provided in the future.

RESERVES – DEBT SERVICE FUND
As a Percent of Expenditures

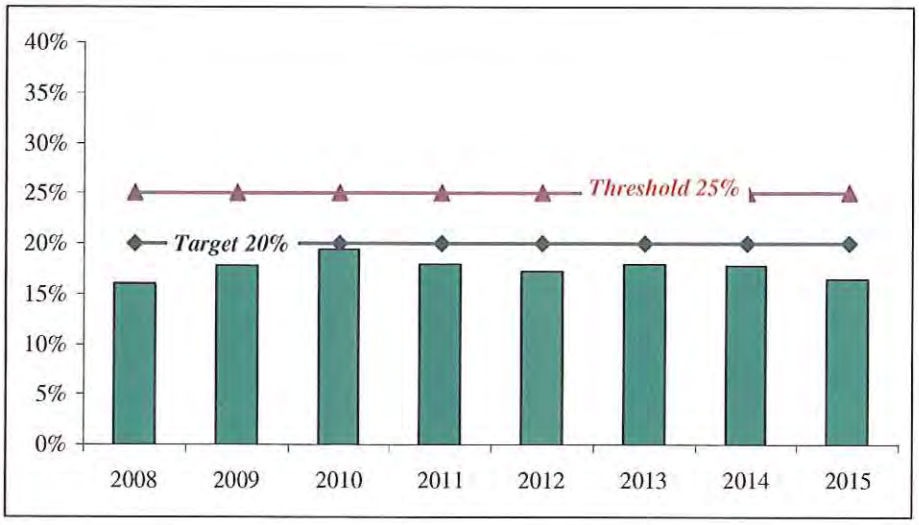


Debt reserves are maintained to deal with a variety of issues, but mainly to protect bondholders from payment defaults. Adequate debt reserves are essential in maintaining good bond ratings and the marketability of the underlying bonds. The City can maintain up to one year of payment reserves by State law.

Debt reserves are projected at 94% of expenditures in 2009. This reserve level provides a very nice cushion for the City in the event that property tax collection rates fall, or if there are unforeseen cash shortages. In addition, there is added protection if there are delays in the payment from the many holders of special benefit debt which has been added over the last few years and that which will be added in the next several years.

The need for a higher balance is directly related to the increase in the amount of debt the City has added and the fact that debt is not retiring as fast as it is being added. A higher fund balance should help increase the financial security for all stakeholders. As shown in the graph, it is estimated that the reserves will still be above the 20% minimum, as established by policy, through 2015.

DEBT SERVICE
As a Percent of Total Expenditures



Each year the City will review whether it is willing and able to assume new debt beyond what will be retired. The State of Kansas debt limitations are more liberal than what Leawood has chosen to manage its' debt thresholds. The City's policy is described in the Budget and Financial Policies. The target is 20% and the threshold is 25% of debt to total expenditures. As shown above, neither of these thresholds is exceeded during the planning period.

The debt limitation status information is as follows:

Estimated Assessed value, real and Personnel property	$775,630,412
Plus Estimated assessed value, motor/recreation vehicles	$71,270,479
Total assessed value	$846,900,891
New debt limitation percentage	30%
2008 debt limitation	$254,070,267
Total general obligation debt outstanding at 12/31/07	$51,665,000

The legal general obligation debt limit for Leawood returned to the pre-1989 limit of 30% of equalized valuation, per K.S.A. 79-5037.

City of Leawood

Projection of Financial Condition
All Funds

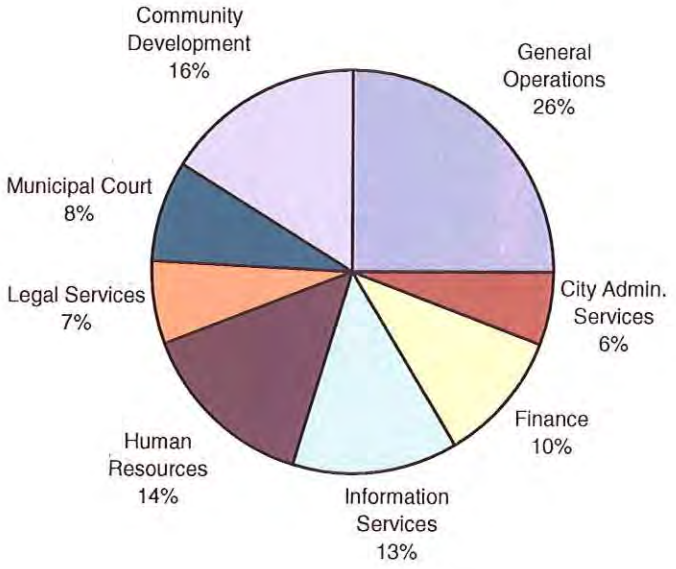
	2008 Estimate	2009 Budget	2010 Projected	2011 Projected	2012 Projected
Beginning Balance	31,195,938	27,258,034	24,800,124	24,765,345	24,562,424
Revenues					
Property Taxes	18,112,786	18,981,572	19,709,760	21,446,363	22,411,449
Sales & Use Taxes	13,136,753	13,712,514	14,244,451	14,650,693	15,068,700
All Other Revenue	14,968,070	16,388,175	18,274,623	20,901,923	19,939,075
Total	46,217,609	49,082,261	52,228,834	56,998,979	57,419,224
Expenditures					
Personnel Services	21,754,440	23,460,100	25,099,376	27,182,707	29,438,980
Contractual Services	6,531,960	6,873,700	7,199,527	7,834,062	8,509,435
Commodities	2,924,200	3,040,600	3,168,044	3,329,980	3,490,094
Capital	10,990,712	9,125,371	6,697,817	8,663,902	6,031,237
Debt Service	7,954,200	9,040,400	10,098,849	10,191,250	9,856,804
Total	50,155,512	51,540,171	52,263,613	57,201,900	57,326,550
Ending Fund Balance	**27,258,034**	**24,800,124**	**24,765,345**	**24,562,424**	**24,655,099**
percent of exp's	**54%**	**48%**	**47%**	**43%**	**43%**

Administration

The following represent the Governing Body goals associated with Administration. All of the goals are related to the ***Growth Management*** category (see page 3).

- *Review communication practices between the Governing Body, City Hall staff & citizens.*
- *Develop a strategic plan to redevelop older commercial areas with specific emphasis on the State Line Rd/I-435/103rd St corridor, Somerset/Lee & Ranchmart Shopping Center.*
- *Expand the City's webpage to establish a public open forum and notification of changes in public hearings.*
- *Initiate a 10-yr strategic plan for commercial & residential areas of the City and to project demand for future municipal services based upon Leawood's population demographics.*
- *Perform a review of the City's committee structure, role, mission and interface with City staff.*
- *Perform a comprehensive corridor evaluation of State Line Road vis-à-vis 135th Street Corridor Study from the north city limits to I-435.*

General Operations Budget: $2.0 M Positions: 9.00	***City Admin. Services*** Budget: $0.5 M Positions: 3.50	***Finance*** Budget: $0.8 M Positions: 9.23
Information Services Budget: $1.0 M Positions: 5.00	***Human Resources*** Budget: $1.1 M Positions: 4.98	***Legal*** Budget: $0.5 M Positions: 2.50
Community Development Budget: $1.3 M Positions: 15.00		***Municipal Court*** Budget: $0.6 M Positions: 9.00



Departmental Highlights

Finance processes 16,200 accounts payable invoices and 9,000 payroll checks.

Information Services maintains 32 servers, 8 PBX's, and 230 PC's.

Human Resources reviews 3,200 employment applications and processes more than 700 personnel change actions.

Legal Services prepares 250 ordinances and resolutions.

16,000 cases filed in Municipal Court.

Community Development processes 130 development case applications and performs 7,000 building code inspections.

Administration

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Expenditures by Program				
General Operations	1,459,422	1,951,589	1,881,931	1,978,731
City Admin. Services	341,370	392,500	401,000	450,500
Finance	656,558	773,100	758,900	823,000
Information Services	845,044	941,400	1,078,448	1,053,500
Human Resources	955,540	1,160,800	1,078,000	1,140,600
Legal Services	341,343	497,300	490,400	536,000
Municipal Court	601,650	586,100	591,418	619,600
Community Development	1,005,186	1,216,300	1,103,700	1,277,300
Total	6,206,113	7,519,089	7,383,797	7,879,231
Expenditures by Character				
Personnel Services	3,772,122	4,409,638	4,193,700	4,577,000
Contractual Services	1,362,674	2,125,800	2,047,900	2,203,700
Commodities	244,581	335,100	379,500	366,600
Capital	300,205	131,000	245,166	209,300
Debt Service	526,531	517,551	517,531	522,631
Total	6,206,113	7,519,089	7,383,797	7,879,231
Expenditures by Fund				
General	5,736,668	7,085,138	6,821,800	7,330,300
Special Alcohol	52,339	110,000	110,000	120,000
City Equipment Fund	300,205	131,000	245,166	209,300
Capital Improvements Fund	-	-	-	-
Debt Service Fund	116,901	192,951	206,831	219,631
Total	6,206,113	7,519,089	7,383,797	7,879,231
Full-Time Equivalent Positions	47.25	49.25	48.25	49.21
Exhibit: Revenue by Program				
Municipal Court	1,759,263	1,550,000	1,800,000	1,800,000
Planning (zoning & specials)	1,519,313	1,581,154	1,581,148	2,167,940
Codes	1,446,343	1,161,000	1,405,800	1,102,800

Program: Administration
Sub-Program: General Operations

DIVISION DESCRIPTION:

The Governing Body establishes policies, goals, and objectives to direct the staff in the provision of quality services to the Public. This program also accounts for city-wide expenditures associated with multiple programs or departments.

DIVISION GOALS/MISSION:

To provide leadership, to represent the City's best interests and to encourage effective and timely action that is necessary to achieve stated objectives, while also seeking ways to encourage and expand citizen participation in their local government.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Ratio of Administration employees to Direct Service employees	18%	19%	19%	19%
Part-Time Positions	9.00	9.00	9.00	9.00
Program Expenditures				
Personnel Services	69,754	89,738	89,200	89,700
Contractual Services	783,898	1,262,000	1,166,900	1,241,400
Commodities	79,239	82,300	108,300	125,000
Capital	-	-	-	-
Debt Service	526,531	517,551	517,531	522,631
Total	1,459,422	1,951,589	1,881,931	1,978,731
Expenditures by Fund				
General	1,290,182	1,648,638	1,565,100	1,639,100
Special Alcohol	52,339	110,000	110,000	120,000
City Equipment Fund	-	-	-	-
Capital Improvements Fund	-	-	-	-
Debt Service Fund	116,901	192,951	206,831	219,631
Total	1,459,422	1,951,589	1,881,931	1,978,731
Full-Time Equivalent Positions	0.00	0.00	0.00	0.00

2009 Budget Changes

Contractual Services and Commodities include funds for citywide expenditures such as insurance, grants, memberships, telephone, printing, postage, office supplies and machine rentals. Also included are funds to support activities related to Leawood's two sister cities. The increase in 2009 is due to an estimated five percent rise in city building/property insurance, approximately $14,000 more for citywide grants to organizations such as the Chamber, JoCo Utility Assistance, Home Repair, etc. programs and $30,000 to purchase US flags to be used for various occasions throughout the city. Debt service represents the principal and interest payments on the City Hall building (Public Building commission debt).

Program: Administration
Sub-Program: City Administration Services

DIVISION DESCRIPTION:

The City Administrator's office is responsible for the overall operation of City programs, strategic planning and special projects with citywide impact. The City Clerk's office manages official City documents and records.

DIVISION GOALS/MISSION:

To coordinate and manage the affairs of City government in the most efficient and effective manner in order to ensure the achievement of adopted goals and objectives while providing strong leadership so as to encourage citizen participation.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Number of minutes and agendas for City Council Meetings	80	80	80	80
Number of public records requests	60	60	60	60
Program Expenditures				
Personnel Services	328,114	348,100	356,600	404,300
Contractual Services	10,524	39,200	39,200	40,500
Commodities	2,732	5,200	5,200	5,700
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	341,370	392,500	401,000	450,500
Expenditures by Fund				
General	341,370	392,500	401,000	450,500
Special Alcohol	-	-	-	-
City Equipment Fund	-	-	-	-
Capital Improvements Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Total	341,370	392,500	401,000	450,500
Full-Time Equivalent Positions	3.00	3.00	3.00	3.50

2009 Budget Changes

New in 2009 is a .50 FTE casual/seasonal Management Intern position to assist with special initiatives. The City Administration program provides funds for expenses directly related to the Administration and City Clerk functions of the city. Included in Contractual Services are funds to provide for travel, certification training, subscriptions, printing and telephone. The purchase of office supplies and miscellaneous meeting expenses are reflected in Commodities.

Program: Administration
Sub-Program: Finance

DIVISION DESCRIPTION:

Administers all City financial services including financial planning, budgeting, cash management, accounting, payroll, the City audit, business licensing, capital asset management, investments, and debt management.

DIVISION GOALS/MISSION:

To coordinate all financial functions of the City and to provide departments with timely and accurate financial information.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Number of AP invoices processed	13,059	16,200	16,200	16,200
Number of payroll checks issued	8,799	8,880	8,880	9,000
GFOA Certificate of Excellence in Financial Reporting	Yes	Yes	Yes	Yes
GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes
Program Expenditures				
Personnel Services	565,385	668,500	654,300	714,700
Contractual Services	82,593	91,900	91,900	97,400
Commodities	8,580	12,700	12,700	10,900
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	656,558	773,100	758,900	823,000
Expenditures by Fund				
General	656,558	773,100	758,900	823,000
Special Alcohol	-	-	-	-
City Equipment Fund	-	-	-	-
Capital Improvements Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Total	656,558	773,100	758,900	823,000
Full-Time Equivalent Positions	8.23	9.23	9.23	9.23

2009 Budget Changes

There are no major changes to this program in 2009. A new full-time position, budgeted in 2008, was not filled until mid-year. The full expense will be reflected in 2009. Contractual Services provides for outside audit expenses to prepare the City's CAFR, internet banking fees, travel/training for staff along with memberships to finance organizations. Commodities reflects a slight decrease to better show the purchase of office supplies, forms and expendable equipment.

Program: Administration
Sub-Program: Information Services

DIVISION DESCRIPTION:

Responsible for the administration, management, configuration, programming, concept planning, and maintenance of all City information systems, including: network, telephone and data, hardware and software, Internet services, GIS and video/sound systems.

DIVISION GOALS/MISSION:

To effectively provide information systems technology as a tool necessary to maximize expected high levels of Citizen service within recognized financial constraints.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Average monthly website visits	22,817	40,000	23,000	24,000
Network server and PBX uptime	99.90%	99.90%	99.90%	99.90%
Program Expenditures				
Personnel Services	455,779	472,500	490,900	516,100
Contractual Services	123,539	167,400	179,600	197,600
Commodities	116,198	170,500	170,500	150,500
Capital	149,528	131,000	237,448	189,300
Debt Service	-	-	-	-
Total	845,044	941,400	1,078,448	1,053,500
Expenditures by Fund				
General	695,516	810,400	841,000	864,200
Special Alcohol	-	-	-	-
City Equipment Fund	149,528	131,000	237,448	189,300
Capital Improvements Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Total	845,044	941,400	1,078,448	1,053,500
Full-Time Equivalent Positions	4.75	4.75	4.75	5.00

2009 Budget Changes

Personnel changes reflect a .75 FTE increasing to a 1.00 FTE in 2009. Contractual Services increases for the addition of Eden programs (disaster recovery and maintenance for the customer request module). The decrease in Commodities is primarily due to the purchase of less computers in 2009 as compared to 2008, due to varying replacement cycles. Capital includes the replacement of the Council chamber cameras/displays, software, hardware and telephone upgrades and licensing fees.

Program: Administration
Sub-Program: Human Resources

DIVISION DESCRIPTION:

Manages all Human Resources services and programs including the HRIS database, recruitment/hiring, benefits, retirement administration, self-funded workers compensation, employee relations, safety/ disability, program management, employee training/development & compensation program management

DIVISION GOALS/MISSION:

To provide a positive, proactive, and valuable contribution in the selection, management and development of a competent and high performance workforce.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Employment applications processed and reviewed	2,738	3,000	3,000	3,200
Worker's compensation cases managed	71	40	40	43
Program Expenditures				
Personnel Services	785,013	916,300	833,500	874,400
Contractual Services	166,635	236,200	235,100	256,400
Commodities	3,892	8,300	9,400	9,800
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	955,540	1,160,800	1,078,000	1,140,600
Expenditures by Fund				
General	955,540	1,160,800	1,078,000	1,140,600
Special Alcohol	-	-	-	-
City Equipment Fund	-	-	-	-
Capital Improvements Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Total	955,540	1,160,800	1,078,000	1,140,600
Full-Time Equivalent Positions	4.98	4.98	4.98	4.98

2009 Budget Changes

Major changes to this program in 2009 include the coordination and payment of tuition reimbursement from the HR budget instead of the individual program budgets. Also the addition of funds for cardio scans for Fire personnel are reflected. Personnel Services includes funds for citywide payment of workers compensation, long term disability, the employee assistance program and supplemental retirement. Other operating costs include employment expenses, such as advertising, pre-employment testing, immunizations and background checks for all city departments, section 125 administration, diversity awareness activities and dues/memberships.

Program: Administration
Sub-Program: Legal Services

DIVISION DESCRIPTION:

Provides support to the Governing Body and City departments by issuing legal and ethical opinions, and reviewing and drafting resolutions, ordinances and contracts. Other responsibilities include prosecuting municipal court matters, providing litigation services, and managing insurance and risk management.

DIVISION GOALS/MISSION:

To provide the highest quality legal advice and support in an effective and efficient manner by rendering prompt responses to all inquiries, provide on-going training to City personnel and monitoring of proposed legislation affecting the City.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Number of ordinances/resolutions prepared or reviewed	290	225	250	250
Cases disposed of by walk-in plea	1,750	1,700	1,700	1,750
Program Expenditures				
Personnel Services	278,991	329,300	319,300	335,000
Contractual Services	61,383	165,200	165,200	198,200
Commodities	969	2,800	5,900	2,800
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	341,343	497,300	490,400	536,000
Expenditures by Fund				
General	341,343	497,300	490,400	536,000
Special Alcohol	-	-	-	-
City Equipment Fund	-	-	-	-
Capital Improvements Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Total	341,343	497,300	490,400	536,000
Full-Time Equivalent Positions	2.50	2.50	2.50	2.50

2009 Budget Changes

Contractual Services includes an additional $50,000 in 2009 for professional planning and legal services associated with city developments. Other operating expenses include Westlaw access charges, staff training/memberships, office supplies, and postage.

Program: Administration
Sub-Program: Municipal Court

DIVISION DESCRIPTION:

The Municipal Court has jurisdiction over complaints alleging violations of municipal ordinances. Cases include: traffic violations, theft, possession of controlled substances, battery and property code violations.

DIVISION GOALS/MISSION:

To provide accurate, timely and efficient handling of all court papers and receipts. In addition, the staff continually works to provide court information to the public in a prompt and courteous manner.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Number of cases filed	14,631	16,000	16,000	16,000
Cost recovery - traffic tickets				
Municipal Court	292%	264%	304%	291%
+ traffic officers + prosecutor	150%	115%	147%	143%
Net receipts processed	1,752,614	1,760,000	1,760,000	1,800,000
Program Expenditures				
Personnel Services	440,987	505,100	502,700	538,900
Contractual Services	37,163	60,400	60,400	60,400
Commodities	9,218	20,600	20,600	20,300
Capital	114,282	-	7,718	-
Debt Service	-	-	-	-
Total	601,650	586,100	591,418	619,600
Expenditures by Fund				
General	487,368	586,100	583,700	619,600
Special Alcohol	-	-	-	-
City Equipment Fund	114,282	-	7,718	-
Capital Improvements Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Total	601,650	586,100	591,418	619,600
Full-Time Equivalent Positions	9.00	9.00	9.00	9.00

2009 Budget Changes

Operating expenses include the payment of a public defender, printing of forms, office supplies, court interpreters, ALERT system user charges and staff training, primarily on the FullCourt system. The 2008 budget includes $7,718 to complete the purchase of the FullCourt software, implemented in 2007/2008. No capital expenses are planned for 2009.

Program: Administration
Sub-Program: Community Development-Administration

DIVISION DESCRIPTION:

Oversees the three Community Development programs: Planning, Neighborhood Services, and Codes Services. Responsibilities include the oversight of planning commission meetings and board of zoning appeal meetings, guidance on: zoning issues; the maintenance of existing infrastructure to ensure property values; and building code issuance/enforcement.

DIVISION GOALS/MISSION:

To guide Leawood's growth, quality of life and protect the community's assets.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Board of Zoning Appeals Cases	43	35	35	35
Planning Commission meetings held	22	22	22	22
Program Expenditures				
Personnel Services	-	135,200	85,600	192,600
Contractual Services	-	15,200	15,200	15,200
Commodities	-	1,500	1,500	1,500
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	-	151,900	102,300	209,300
Expenditures by Fund				
General	-	151,900	102,300	209,300
Special Alcohol	-	-	-	-
City Equipment Fund	-	-	-	-
Capital Improvements Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Total	-	151,900	102,300	209,300
Full-Time Equivalent Positions	1.00	2.00	1.00	2.00

2009 Budget Changes

Personnel changes reflect the hiring of an Administrative Assistant position, originally planned for 2008, in 2009. This program was created to provide oversight to Planning, Neighborhood Services and Code Services. Operating expenses include publication expense, office supplies, travel/training, memberships and professional services to be used as needed.

Program: Administration
Sub-Program: Community Development-Planning Administration Services

DIVISION DESCRIPTION:

Evaluates all residential and commercial zoning, special use, site plan and plat applications. Other responsibilities include the annual review of the comprehensive plan and monitoring compliance with adopted ordinances.

DIVISION GOALS/MISSION:

To provide the most up-to-date information, techniques and ordinances to the Planning Commission and the Governing Body, in order to successfully guide the community's growth and quality of life.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Number of applications processed	131	80	80	130
Program Expenditures				
Personnel Services	195,092	220,700	241,500	262,800
Contractual Services	60,930	37,200	46,400	51,800
Commodities	10,569	13,700	18,800	12,200
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	266,591	271,600	306,700	326,800
Expenditures by Fund				
General	266,591	271,600	306,700	326,800
Special Alcohol	-	-	-	-
City Equipment Fund	-	-	-	-
Capital Improvements Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Total	266,591	271,600	306,700	326,800
Full-Time Equivalent Positions	3.31	3.31	4.31	4.00

2009 Budget Changes

Personnel Services reflects the addition of a Planning Technician position in the 2008 Estimated budget and the elimination of a .31 FTE casual/seasonal Intern position in 2009. Anticipated expenses include transcribing services, public notice advertisements, office supplies, memberships, meeting expense, gasoline for the city staff vehicle and training/travel for staff and Planning Commission members. Additionally, $25,000 is included in 2009 to provide funds, as needed, for special projects and outside architectural services.

Program: Administration
Sub-Program: Community Development-Neighborhood Services

DIVISION DESCRIPTION:

Provides various field inspection services geared to protect and maintain existing infrastructure as well as property values. Other services include rental & massage licensing, erosion control, Board of Zoning Appeals, home association liaison, West Nile Prevention Program and enforcement of the City's general code restrictions.

DIVISION GOALS/MISSION:

To provide the highest level of customer service while protecting the community's assets and quality of life.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Number of inspections conducted	13,657	13,000	13,000	13,000
Licensed rentals - single family	78	100	100	100
Licensed rentals - apartment units	457	442	442	425
Program Expenditures				
Personnel Services	254,271	269,700	180,900	183,500
Contractual Services	12,652	13,700	13,500	13,600
Commodities	8,082	11,600	11,800	11,400
Capital	36,395	-	-	-
Debt Service	-	-	-	-
Total	311,400	295,000	206,200	208,500
Expenditures by Fund				
General	275,005	295,000	206,200	208,500
Special Alcohol	-	-	-	-
City Equipment Fund	36,395	-	-	-
Capital Improvements Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Total	311,400	295,000	206,200	208,500
Full-Time Equivalent Positions	4.23	4.23	3.23	3.00

2009 Budget Changes

Personnel Services reflects the elimination of the Neighborhood Services Administrator position in the 2008 Estimated budget and the elimination of a .23 FTE casual/seasonal Intern position in 2009. Contractual Services includes funds for the West Nile Prevention program, the removal of graffiti/nuisance abatement, mobile phones and staff training. Gasoline for staff vehicles, staff clothing, and office supplies are included Commodities.

Program: Administration
Sub-Program: Community Development-Codes Administration

DIVISION DESCRIPTION:

Enforces building codes, floodplain, erosion control and development ordinances. Responsibilities include plan review, inspection and enforcement of all permitted activity of new and existing development.

DIVISION GOALS/MISSION:

To protect the health, safety and welfare of the citizens of Leawood through education, accurate plan reviews and inspections, reasonable code interpretations, and timely responses to permit issuance, inspections and inquiries.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Inspections performed	6,776	7,500	7,500	7,000
Percent of inspections performed by scheduled time	100%	100%	100%	100%
Program Expenditures				
Personnel Services	398,736	454,500	439,200	465,000
Contractual Services	23,357	37,400	34,500	31,200
Commodities	5,102	5,900	14,800	16,500
Capital	-	-	-	20,000
Debt Service	-	-	-	-
Total	427,195	497,800	488,500	532,700
Expenditures by Fund				
General	427,195	497,800	488,500	512,700
Special Alcohol	-	-	-	-
City Equipment Fund	-	-	-	20,000
Capital Improvements Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Total	427,195	497,800	488,500	532,700
Full-Time Equivalent Positions	6.25	6.25	6.25	6.00

2009 Budget Changes

Personnel Services reflects the elimination of the .25 FTE casual/seasonal Intern position in 2009. Contractual Services reflects mobile telephones, third party plan review for code compliance, staff training and scanning services of permits & plans. Office supplies, inspection forms, new code books, uniforms/clothing and gasoline for the city inspector vehicles are included in Commodities. In 2009, the replacement purchase of one inspection vehicle is planned.

City of Leawood, Kansas

...everything that makes a great city

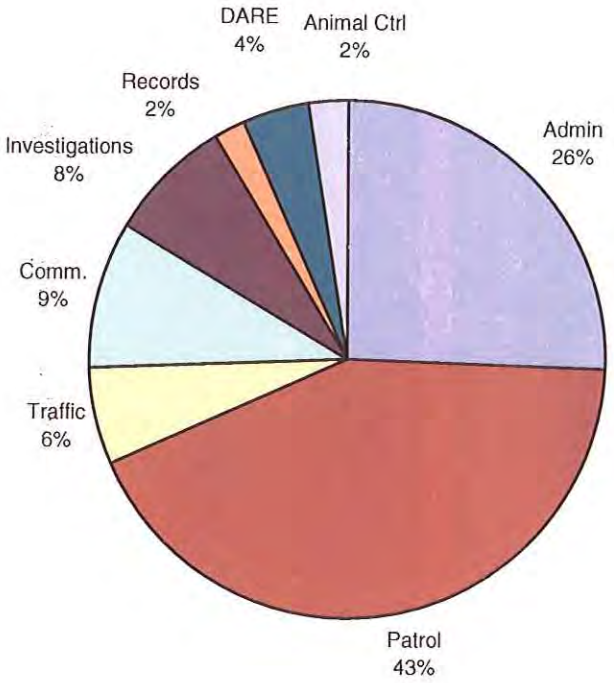
Police

Budget: $9.8 M Positions: 85.0

The following represent the goals as identified by the Governing Body for Police. The goal is related to the ***Public Safety*** category (see page 3).

- *Initiate schematic programming for the new Police Department/Justice Center facility to provide initial cost estimates for construction.*

Administration Budget: $2.5 M Positions: 11.0	***Investigations*** Budget: $0.8 M Positions: 7.0	
Traffic Budget: $0.6 M Positions: 6.0	***Patrol*** Budget: $4.2 M Positions: 41.0	***DARE*** Budget: $0.4 M Positions: 4.0
Communications Budget: $0.9 M Positions: 10.0	***Animal Control*** Budget: $0.2 M Positions: 3.0	***Records*** Budget: $0.2 M Positions: 3.0



Departmental Highlights

Investigate more than 800 crimes.

Maintain patrol unit average emergency response time of 3:30.

Receive 12,050 and dispatch 1,350 E-911 calls.

Handle 1,700 animal control calls.

Process 20,000 cases.

Reach 6,000 students through DARE presentations.

Traffic Division issues 7,000 traffic citations.

Police

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Expenditures by Program				
Administration	2,874,086	2,500,909	2,327,625	2,506,627
Patrol	3,586,471	3,687,400	3,780,300	4,164,800
Traffic	527,072	720,600	586,700	597,900
Communications	787,717	877,300	873,600	911,100
Investigations	599,387	727,000	727,300	739,800
Records	155,707	184,600	185,600	193,600
DARE	368,451	417,200	410,000	424,800
Animal Control	188,234	224,100	194,200	236,400
Total	9,087,125	9,339,109	9,085,325	9,775,027
Expenditures by Character				
Personnel Services	6,064,532	6,699,400	6,665,600	7,159,600
Contractual Services	530,482	746,350	743,550	819,550
Commodities	417,718	541,850	551,650	600,650
Capital	2,074,393	1,351,509	1,124,525	1,195,227
Debt Service	-	-	-	-
Total	9,087,125	9,339,109	9,085,325	9,775,027
Expenditures by Fund				
General	8,817,525	9,026,609	8,843,825	9,514,327
Special Law Enforcement Fun	7,000	-	7,000	-
City Equipment Fund	255,668	303,000	225,000	255,200
Capital Improvements Fund	6,932	9,500	9,500	5,500
Debt Service Fund	-	-	-	-
Total	9,087,125	9,339,109	9,085,325	9,775,027
Full-Time Equivalent Positions	83.60	83.00	85.00	85.00
Commissioned Officers	*61.00*	*61.00*	*63.00*	*63.00*
Exhibit: Revenue by Program				
Alarm Fees	37,173	33,000	45,000	50,000
Animal Impound	5,072	3,500	3,900	3,900
School Resource Revenue	28,490	29,600	30,000	30,000
Police Security Fees	27,766	20,000	1,000	1,000
DARE Salary Reimbursement	156,900	195,000	195,000	150,000

Program: Police
Sub-Program: Administration

DIVISION DESCRIPTION:

Command staff manages seven divisions: Patrol, Traffic, Investigations, Communications, Records, Animal Control and DARE.

DIVISION GOALS/MISSION:

To provide leadership for the department by asking for input from all levels and by encouraging new and innovative ways of thinking and working.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Citizens per Commissioned Officer	513	523	507	517
Budgeted cost per citizen	$290	$293	$285	$300
Avg response time: emergencies	3:48 min.	3:25 min.	3:25 min.	3:30 min.
Avg response time: non-emergencies	5:27 min.	5:15 min.	5:15 min.	5:25 min.
Program Expenditures				
Personnel Services	747,880	919,600	897,100	992,200
Contractual Services	258,463	375,900	375,900	454,300
Commodities	49,018	81,900	80,100	93,800
Capital	1,818,725	1,123,509	974,525	966,327
Debt Service	-	-	-	-
Total	2,874,086	2,500,909	2,327,625	2,506,627
Expenditures by Fund				
General	2,867,154	2,416,409	2,243,125	2,474,827
Special Law Enforcement Fund	-	-	-	-
City Equipment Fund	-	75,000	75,000	26,300
Capital Improvements Fund	6,932	9,500	9,500	5,500
Debt Service Fund	-	-	-	-
Total	2,874,086	2,500,909	2,327,625	2,506,627
Full-Time Equivalent Positions	11.60	11.00	11.00	11.00
Commissioned Officers	*6.00*	*6.00*	*6.00*	*6.00*

2009 Budget Changes

New spending in 2009 includes the purchase of a membership to the JoCo Law Enforcement Firearms range ($34,000). Also $27,200 has been budgeted to purchase alarm processing software which will greatly improve the annual billing/ tracking of alarm permits. Additionally, $15,000 has been added to purchase replacement UPS batteries, which typically have a three-year life span. Operating expense includes utilities for police buildings, staff training, housing of prisoners at the county facility, law enforcement liability insurance, building maintenance expenses, office supplies, uniforms and gasoline. Included in capital is the transfer of approximately $900,000 each year to the Public Safety Improvement Fund for the .25% county economic development sales tax. An administrative van is scheduled for replacement in 2009 and door closers are planned to be installed at the police station.

Program: Police
Sub-Program: Patrol

DIVISION DESCRIPTION:

Prevents and detects crimes. Other responsibilities include field training, school programming, firearms training and maintenance and drug investigations.

DIVISION GOALS/MISSION:

To provide aggressive patrol and enforcement, employ proactive policing techniques and technologies, and to form a partnership with our community to reduce the potential for harm and to enhance the quality of life.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Avg response time: emergencies	3:48 min.	3:25 min.	3:25 min.	3:30 min.
Avg response time: non-emergencies	5:27 min.	5:15 min.	5:15 min.	5:25 min.
Program Expenditures				
Personnel Services	3,012,348	3,177,400	3,267,300	3,520,900
Contractual Services	76,651	96,700	93,900	89,200
Commodities	292,846	326,300	329,100	386,700
Capital	204,626	87,000	90,000	168,000
Debt Service	-	-	-	-
Total	3,586,471	3,687,400	3,780,300	4,164,800
Expenditures by Fund				
General	3,381,845	3,600,400	3,690,300	3,996,800
Special Law Enforcement Fund	-	-	-	-
City Equipment Fund	204,626	87,000	90,000	168,000
Capital Improvements Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Total	3,586,471	3,687,400	3,780,300	4,164,800
Full-Time Equivalent Positions	38.00	38.00	41.00	41.00
Commissioned Officers	*38.00*	*38.00*	*41.00*	*41.00*

2009 Budget Changes

Personnel changes include the transfer of one patrol officer from Traffic and the increase of two additional patrol officers: one created from the vacant Neighborhood Services Administrator position and the reallocation of a vacant Firefighter position. Increases in 2009 are planned within expendable equipment for in-car video cameras, portable radios, rifles, radar/laser, tasers, lithium batteries and a night vision scope. Also, five patrol units and speed control system will be replaced. Operating expenses include officer training, mobile phones, uniforms, vehicle repairs, gasoline and supplies.

Program: Police
Sub-Program: Traffic

DIVISION DESCRIPTION:

Enforces traffic laws. Other responsibilities include field training, school programming, and firearms training and maintenance.

DIVISION GOALS/MISSION:

To provide aggressive patrol and enforcement, employ proactive policing techniques and technologies, and to form a partnership with our community to reduce the potential for harm and to enhance the quality of life.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Total traffic citations	6,859	7,500	6,500	7,000
Traffic citations per officer	980	1,071	1,083	1,167
Program Expenditures				
Personnel Services	499,474	598,600	517,700	546,600
Contractual Services	4,344	13,800	13,800	13,800
Commodities	18,254	43,200	43,200	31,200
Capital	5,000	65,000	12,000	6,300
Debt Service	-	-	-	-
Total	527,072	720,600	586,700	597,900
Expenditures by Fund				
General	522,072	655,600	574,700	591,600
Special Law Enforcement Fund	-	-	-	-
City Equipment Fund	5,000	65,000	12,000	6,300
Capital Improvements Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Total	527,072	720,600	586,700	597,900
Full-Time Equivalent Positions	7.00	7.00	6.00	6.00
Commissioned Officers	*7.00*	*7.00*	*6.00*	*6.00*

2009 Budget Changes

Personnel reflects the transfer of one patrol officer to the Patrol program. The only other major change is a decrease of approximately $12,000 in Commodities. This is a result of year to year changes/needs in expendable equipment purchases. The payment of mobile phones, officer training, memberships/ subscriptions, uniforms and gasoline all represent other planned expenses in 2009. Capital reflects the replacement purchase of one motorcycle.

Program: Police
Sub-Program: Communications

DIVISION DESCRIPTION:

Handles telecommunications for department operations including: telephone, radio, computer communications, 911 emergency service and dispatch.

DIVISION GOALS/MISSION:

To provide service to department personnel and citizens of the community that is unmatched by any other department in the area.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Total calls dispatched	13,253	13,500	13,500	13,750
911 calls dispatched	1,242	1,300	1,300	1,350
Avg response time: call to dispatch for emergency calls	30 sec.	30 sec.	30 sec.	30 sec.
Program Expenditures				
Personnel Services	647,027	692,600	688,900	726,400
Contractual Services	129,326	163,100	163,100	163,100
Commodities	11,364	21,600	21,600	21,600
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	787,717	877,300	873,600	911,100
Expenditures by Fund				
General	787,717	877,300	873,600	911,100
Special Law Enforcement Fund	-	-	-	-
City Equipment Fund	-	-	-	-
Capital Improvements Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Total	787,717	877,300	873,600	911,100
Full-Time Equivalent Positions	10.00	10.00	10.00	10.00
Commissioned Officers	-	-	-	-

2009 Budget Changes

There are no major changes to this program in 2009. Contractual Services includes the ALERT user charges, communication expense, maintenance/user agreements for Intergraph and telephone systems as well as radio equipment and utility payments. Office/computer supplies, uniforms and equipment replacements are reflected in Commodities.

Program: Police
Sub-Program: Investigations

DIVISION DESCRIPTION:

Investigates all reported crimes. Duties include: processing of crime scenes, collecting and preserving evidence, interviewing suspects and witnesses, conducting line-ups, securing and executing search and arrest warrants, and assisting with local, state and federal investigations.

DIVISION GOALS/MISSION:

To serve the community by conducting thorough, impartial investigations and ensuring that the rights of all individuals are protected.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Number of cases per officer				
Part I (Felonies)	93	82	82	83
Part II	53	62	62	62
Active cases cleared	173	190	190	190
Program Expenditures				
Personnel Services	554,259	621,600	614,900	656,900
Contractual Services	18,757	24,400	24,400	24,400
Commodities	26,371	33,000	40,000	33,300
Capital	-	48,000	48,000	25,200
Debt Service	-	-	-	-
Total	599,387	727,000	727,300	739,800
Expenditures by Fund				
General	592,387	679,000	672,300	714,600
Special Law Enforcement Fund	7,000	-	7,000	-
City Equipment Fund	-	48,000	48,000	25,200
Capital Improvements Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Total	599,387	727,000	727,300	739,800
Full-Time Equivalent Positions	7.00	7.00	7.00	7.00
Commissioned Officers	*6.00*	*6.00*	*6.00*	*6.00*

2009 Budget Changes

Mobile phones, staff training, outside professional services and equipment rentals are included in Contractual Services. Commodities reflects the purchase of uniforms, office supplies/materials, vehicle repairs and gasoline. A total of $7,000 is available to purchase law enforcement equipment from the Special Law Enforcement fund. Capital in 2009 includes the replacement purchase of one investigations vehicle.

Program: Police
Sub-Program: Records

DIVISION DESCRIPTION:

Manages department records pertaining to criminal history information as provided for in State law. Other responsibilities include creating and distributing police reports, and conducting record checks.

DIVISION GOALS/MISSION:

To provide accurate, timely, and properly submitted reports to local, state and federal offices.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Requests for reports per employee				
by mail	375	367	367	383
in person	673	633	633	700
Cases processed per employee	6,633	6,333	6,333	6,667
Record check requests per employee	347	267	267	367
Program Expenditures				
Personnel Services	124,055	137,400	136,600	144,600
Contractual Services	21,756	30,150	30,150	30,150
Commodities	9,896	17,050	18,850	18,850
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	155,707	184,600	185,600	193,600
Expenditures by Fund				
General	155,707	184,600	185,600	193,600
Special Law Enforcement Fund	-	-	-	-
City Equipment Fund	-	-	-	-
Capital Improvements Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Total	155,707	184,600	185,600	193,600
Full-Time Equivalent Positions	3.00	3.00	3.00	3.00
Commissioned Officers	-	-	-	-

2009 Budget Changes

There are no major changes to this program in 2009. Contractual Services includes funds for equipment leases, office machine repairs, record scanning, outside printing and staff training. Office supplies, postage and uniforms are reflected in Commodities.

Program: Police
Sub-Program: D.A.R.E.

DIVISION DESCRIPTION:

Presents the D.A.R.E. program in City elementary and middle schools. Officers also make a variety of safety presentations to community groups where the emphasis is on empowering citizens to reduce crime. This sub-program also includes grants to local drug prevention and rehabilitation programs.

DIVISION GOALS/MISSION:

To take an active role in making the school environment as safe as possible for faculty and students.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Number of children receiving D.A.R.E. presentations	5,196	6,000	6,000	6,000
Cases initiated during SRO service	75	80	80	80
Alcohol Tax funding	$156,900	$195,000	$195,000	$150,000
	43%	*47%*	*48%*	*35%*
Program Expenditures				
Personnel Services	329,224	390,500	383,300	401,700
Contractual Services	7,962	14,600	14,600	14,600
Commodities	7,006	12,100	12,100	8,500
Capital	24,259	-	-	-
Debt Service	-	-	-	-
Total	368,451	417,200	410,000	424,800
Expenditures by Fund				
General	344,192	417,200	410,000	424,800
Special Law Enforcement Fund	-	-	-	-
City Equipment Fund	24,259	-	-	-
Capital Improvements Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Total	368,451	417,200	410,000	424,800
Full-Time Equivalent Positions	4.00	4.00	4.00	4.00
Commissioned Officers	*4.00*	*4.00*	*4.00*	*4.00*

2009 Budget Changes

Expenses within this program remain fairly constant from year to year and include the purchase of D.A.R.E. supplies and training for the officers. Other operating expenses include telephone, vehicle repairs, uniforms and memberships. No capital expenses are planned for 2009.

Program: Police
Sub-Program: Animal Control

DIVISION DESCRIPTION:

Enforces the City's animal codes, investigates reported cases of animal cruelty and neglect, relocates wild animals through humane trapping and the return of pets to citizens.

DIVISION GOALS/MISSION:

To ensure the health and welfare of citizen's pets, and maintain as safe an environment as possible for citizens, domestic animals, and wildlife throughout the City.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Cost recovery on boarding strays	70%	49%	54%	54%
Number of animal control calls	1,365	1,675	1,675	1,700
Percent handled by animal control officers	90%	85%	90%	90%
Program Expenditures				
Personnel Services	150,265	161,700	159,800	170,300
Contractual Services	13,223	27,700	27,700	30,000
Commodities	2,963	6,700	6,700	6,700
Capital	21,783	28,000	-	29,400
Debt Service	-	-	-	-
Total	188,234	224,100	194,200	236,400
Expenditures by Fund				
General	166,451	196,100	194,200	207,000
Special Law Enforcement Fund	-	-	-	-
City Equipment Fund	21,783	28,000	-	29,400
Capital Improvements Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Total	188,234	224,100	194,200	236,400
Full-Time Equivalent Positions	3.00	3.00	3.00	3.00
Commissioned Officers	-	-	-	-

2009 Budget Changes

New in 2009 is the addition of the "Bark in the Park" event, costing approximately $2,300, which promotes responsible pet ownership. Other expenses in Contractual Services includes the contractual agreement for stray boarding, cremations, mobile telephone payments and staff training. Uniforms, veterinarian/medical supplies and vehicle parts/supplies are included in Commodities. An animal control truck is planned for replacement in 2009.

Fire

Budget: $5.9 M Positions: 55.69

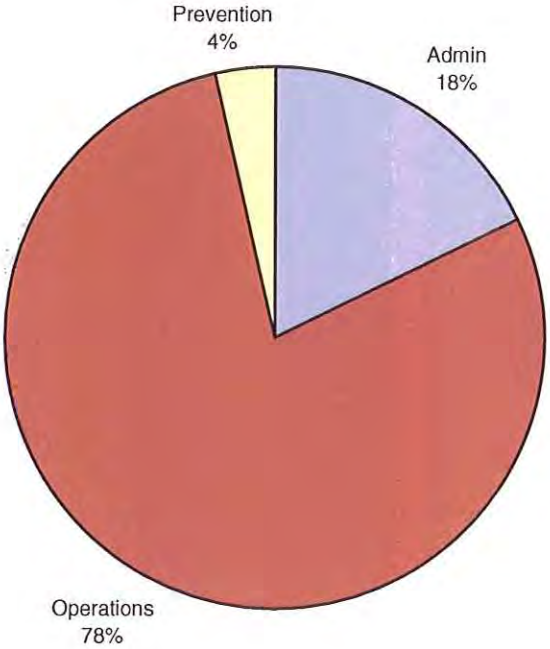
The following represent the goals as identified by the Governing Body for Fire. The goal is related to the ***Quality of Life Services*** category (see page 3).

Establish a procurement policy that encourages clean air and green initiatives.

Administration
Budget: $1.0 M Positions: 4.00

Operations
Budget: $4.7 M Positions: 49.69

Prevention and Investigation
Budget: $0.2 M Positions: 2.00



Departmental Highlights

Respond to more than 2,500 emergency calls.

Engage in 12,000 hours of fire rescue training.

Zero fire deaths.

Inspect more than 900 apartment and commercial buildings for compliance with fire codes.

Fire

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Expenditures by Program				
Administration	837,107	971,238	1,077,338	1,051,988
Operations	4,456,675	4,548,600	4,561,300	4,668,200
Prevention	100,538	195,100	189,600	209,600
Total	5,394,320	5,714,938	5,828,238	5,929,788
Expenditures by Character				
Personnel Services	4,165,591	4,663,000	4,674,600	4,793,400
Contractual Services	212,592	235,900	235,900	261,900
Commodities	107,465	189,700	282,400	206,100
Capital	480,104	203,000	212,000	142,500
Debt Service	428,568	423,338	423,338	525,888
Total	5,394,320	5,714,938	5,828,238	5,929,788
Expenditures by Fund				
General	4,582,237	5,185,200	5,289,500	5,462,500
City Equipment Fund	480,104	83,000	92,000	98,500
Capital Improvements Fund	-	120,000	120,000	44,000
Debt Service Fund	331,979	326,738	326,738	324,788
Total	5,394,320	5,714,938	5,828,238	5,929,788
Full-Time Equivalent Positions	55.69	56.69	55.69	55.69

Program: Fire
Sub-Program: Administration

DIVISION DESCRIPTION:

Oversees Fire Operations, Fire Prevention and the Emergency Preparedness divisions. Administers training programs to ensure that state and federal standards are met in fire services, emergency preparedness and hazardous material response.

DIVISION GOALS/MISSION:

To provide for the safety of life and property by serving in a professional manner through public education, fire prevention, fire suppression activities and response to medical emergencies and hazardous conditions.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Citizens per Firefighter	572	573	583	595
Budgeted cost per citizen	$172	$179	$183	$182
Training hours per month per Firefighter/EMT	17.4	20.4	19.2	20.4
Program Expenditures				
Personnel Services	333,791	341,900	448,000	476,500
Contractual Services	137,561	157,700	157,700	176,700
Commodities	16,579	24,900	24,900	30,000
Capital	17,197	120,000	120,000	44,000
Debt Service	331,979	326,738	326,738	324,788
Total	837,107	971,238	1,077,338	1,051,988
Expenditures by Fund				
General	487,931	524,500	630,600	683,200
City Equipment Fund	17,197	-	-	-
Capital Improvements Fund	-	120,000	120,000	44,000
Debt Service Fund	331,979	326,738	326,738	324,788
Total	837,107	971,238	1,077,338	1,051,988
Full-Time Equivalent Positions	3.00	3.00	4.00	4.00

2009 Budget Changes

Personnel changes reflect the transfer of the Fire Training Chief position from Fire Service Operations to Administration in 2008. Increases in 2009 include the transfer of the vehicle maintenance budget from Fire Service Operations to coincide with the personnel changes, roof repairs to all stations, additional training/ travel and building/ground repairs funds. Other spending includes utilities at all fire station buildings, memberships, building supplies, fire/med act supplies and the purchase of expendable equipment items. Capital includes $44,000 for exterior building repairs to Fire Station #1.

Program: Fire
Sub-Program: Fire Service Operations

DIVISION DESCRIPTION:

Responds to medical emergencies and fire, rescue, explosion and hazardous material incidents. Other responsibilities include planning, company inspections, and vehicle, equipment and building maintenance.

DIVISION GOALS/MISSION:

To minimize the loss of life and property in emergency incidents.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Average response time to fire incidents (in minutes)	4:27	less than 5:00	less than 5:00	less than 5:00
Program Expenditures				
Personnel Services	3,745,362	4,150,500	4,061,500	4,136,000
Contractual Services	64,811	66,500	66,500	68,600
Commodities	87,006	152,000	244,700	164,000
Capital	462,907	83,000	92,000	98,500
Debt Service	96,589	96,600	96,600	201,100
Total	4,456,675	4,548,600	4,561,300	4,668,200
Expenditures by Fund				
General	3,993,768	4,465,600	4,469,300	4,569,700
City Equipment Fund	462,907	83,000	92,000	98,500
Capital Improvements Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Total	4,456,675	4,548,600	4,561,300	4,668,200
Full-Time Equivalent Positions	51.69	51.69	49.69	49.69

2009 Budget Changes

Operating expenses include training, communication, uniforms, gasoline, vehicle and equipment maintenance supplies/services and expendable equipment. The decrease in Commodities in 2009 is due to the Fire Act grant received by the department in 2008 to purchase bunker gear and other fire equipment. Planned capital equipment purchases in 2009 include an air bag system, two opticom systems and a replacement SUV. The debt service in 2009 represents the first year payments on the replacement pumper and rescue unit. The last payment on the 2002 ladder truck will be made in 2008.

Program: Fire
Sub-Program: Prevention And Investigation

DIVISION DESCRIPTION:

Enforce fire prevention codes and fire safety standards by coordinating inspections, reviewing construction plans, hydrant location and apparatus access, conducting fire cause and arson investigations and provides public safety education.

DIVISION GOALS/MISSION:

To reduce fire incidents through cost-effective prevention methods.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Percent of apartment/commercial buildings inspected in the city	100%	100%	100%	100%
Fire calls per 1,000 citizens	32	31	31	32
Program Expenditures				
Personnel Services	86,438	170,600	165,100	180,900
Contractual Services	10,220	11,700	11,700	16,600
Commodities	3,880	12,800	12,800	12,100
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	100,538	195,100	189,600	209,600
Expenditures by Fund				
General	100,538	195,100	189,600	209,600
City Equipment Fund	-	-	-	-
Capital Improvements Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Total	100,538	195,100	189,600	209,600
Full-Time Equivalent Positions	1.00	2.00	2.00	2.00

2009 Budget Changes

Increases in the 2009 Budget include additional communication, travel and training funds for the Fire Prevention Specialist. Other planned expenses include memberships, uniforms, supplies and fire prevention gear/equipment.

City of Leawood, Kansas

...everything that makes a great city

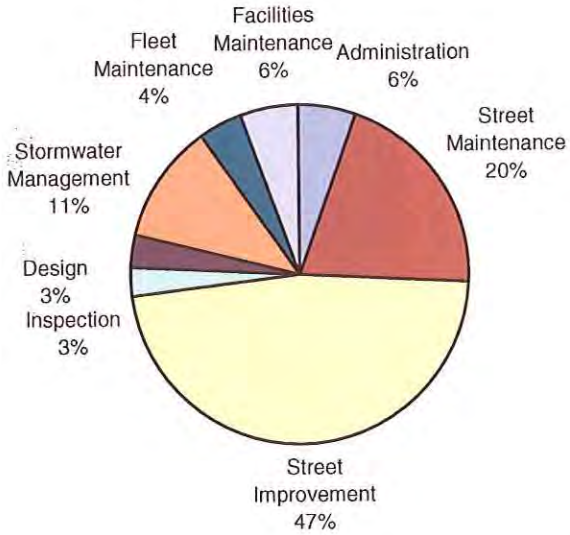
Public Works

Budget: $16.5 M Positions: 50.92

The following represent the Governing Body goals associated with Public Works. The goals are related to the ***Capital Improvements*** and the ***Growth Management*** categories (see page 3).

- *Consider the consolidation for construction of the south-side road improvements and utility relocations along the 135th Street corridor.*
- *Evaluate the noise level abatement options other than KDOT-financed projects that include the utilization of natural sound barriers.*
- *Evaluate status/options for City-owned property on Tomahawk Creek Parkway.*
- *Establish updated or new policy on City landscapes, sound barriers, and replacement of trees due to single family residential remodel activities.*
- *Program remaining backlog of residential street reconstruction to continue to reduce maintenance costs for future street needs beyond the funds currently allocated in the City's Capital Improvement Program*
- *Identify and evaluate future S.M.A.C. stormwater projects.*
- *Perform a comprehensive corridor evaluation of State Line Rd vis-à-vis 135th Street Corridor Study from the north city limits to I-435.*

Administration Budget: $0.9 M Positions: 4.25	***Street Maintenance*** Budget: $3.4 M Positions: 22.75	***Street Improvements*** Budget: $7.8 M Positions: 0.00
Fleet Maintenance Budget: $0.7 M Positions: 5.50	***Facilities Maintenance*** Budget: $.9 M Positions: 5.50	***Engineering/Inspection*** Budget: $0.5 M Positions: 5.00
Engineering/Design Budget: $0.5 M Positions: 4.92	***Stormwater Management*** Budget: $1.8 M Positions: 3.00	



Departmental Highlights

Maintain more than 470 lane miles of roadway.

Provides service on over 200 city vehicles and pieces of equipment.

Maintain more than 217,000 square feet of public facilities.

Inspect 300 storm inlets.

Issue 300 Right of Way permits.

Public Works

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Expenditures by Program				
Administration	805,572	892,326	902,328	913,450
Street Maintenance	2,665,384	3,235,400	3,435,726	3,359,500
Street Improvement	7,097,410	7,431,653	7,255,765	7,803,474
Engineering/Inspection	340,644	430,000	439,400	467,300
Engineering/Design	392,202	500,800	503,400	490,900
Stormwater Management	4,829,031	1,163,123	1,946,681	1,875,483
Fleet Maintenance	521,461	652,600	651,300	701,000
Facilities Maintenance	515,194	1,177,900	1,283,400	915,700
Total	17,166,897	15,483,802	16,418,000	16,526,807
Expenditures by Character				
Personnel Services	2,711,916	3,014,250	2,998,200	3,322,400
Contractual Services	1,274,839	1,615,300	1,629,300	1,673,100
Commodities	662,286	993,050	1,058,100	1,178,200
Capital	7,454,116	4,356,000	5,440,343	4,510,600
Debt Service	5,063,740	5,505,202	5,292,057	5,842,507
Total	17,166,897	15,483,802	16,418,000	16,526,807
Expenditures by Fund				
General	4,654,841	5,622,600	5,685,600	6,173,700
Special City Highway Fund	1,124,019	1,150,000	1,143,400	1,200,000
City Equipment Fund	491,515	687,000	825,026	415,800
Street Improvement Fund	1,345,336	1,209,000	1,252,000	1,669,800
Capital Improvements Fund	3,817,504	750,000	1,609,917	785,000
1/8 Cent Sales Tax Fund	669,942	560,000	610,000	440,000
Debt Service Fund	5,063,740	5,505,202	5,292,057	5,842,507
Total	17,166,897	15,483,802	16,418,000	16,526,807
Full-Time Equivalent Positions	47.42	48.92	48.92	50.92
Exhibit: Revenue by Program				
County Participation				
Streets	222,207	434,500	456,293	734,000
Stormwater	2,337,379	-	102,833	-
Inspection	235,284	225,000	138,000	120,000

Program: Public Works
Sub-Program: Administration

DIVISION DESCRIPTION:

Oversees seven Public Works divisions. Responsibilities include setting policies, administering contracts and inter-local agreements, billing for all divisions and reimbursement from other City, County, and State agencies.

DIVISION GOALS/MISSION:

To meet the infrastructure needs of the community through effective coordination of City and local resources with efficient use of current equipment and technology.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Professional service contracts processed	25	35	30	25
Budgeted cost per citizen	$549	$485	$515	$508
Program Expenditures				
Personnel Services	326,167	361,600	372,100	395,100
Contractual Services	56,942	111,600	109,600	94,800
Commodities	11,264	10,100	12,100	17,900
Capital	-	-	-	-
Debt Service	411,199	409,026	408,528	405,650
Total	805,572	892,326	902,328	913,450
Expenditures by Fund				
General	394,373	483,300	493,800	507,800
Special City Highway Fund	-	-	-	-
City Equipment Fund	-	-	-	-
Street Improvement Fund	-	-	-	-
Capital Improvements Fund	-	-	-	-
1/8 Cent Sales Tax Fund	-	-	-	-
Debt Service Fund	411,199	409,026	408,528	405,650
Total	805,572	892,326	902,328	913,450
Full-Time Equivalent Positions	3.75	4.25	4.25	4.25

2009 Budget Changes

Contractual Services decreases from 2008 where funds were included for the bi-annual bridge inspection program. Planned expenses in 2009 include updating the comprehensive traffic model, updating the street/stormwater inventory, record scanning, communication, printing and travel/training expenses. Materials, office supplies, meeting expense, equipment maintenance supplies and small office equipment such as a color printer and a binding machine, are included in Commodities. Debt Service represents the payments due on the Public Works facility building/land.

Program: Public Works
Sub-Program: Street Maintenance

DIVISION DESCRIPTION:

Maintains and repairs all city infrastructure including: streets, curbs, sidewalks, storm drains, signs, pavement markings, and right of ways. Other responsibilities include street sweeping, snow removal, traffic counts, temporary no parking signs and response to action center requests.

DIVISION GOALS/MISSION:

To ensure public safety by efficiently maintaining city infrastructure while minimizing inconveniences to residents.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Average number of sweepings per lane mile	6.5	7.7	7.7	7.6
Maintenance exp. per lane mile	$5,671	$6,884	$7,310	$7,118
Program Expenditures				
Personnel Services	1,102,575	1,171,550	1,172,800	1,311,800
Contractual Services	785,847	949,400	965,400	1,030,200
Commodities	333,212	474,450	519,500	601,700
Capital	443,750	640,000	778,026	415,800
Debt Service	-	-	-	-
Total	2,665,384	3,235,400	3,435,726	3,359,500
Expenditures by Fund				
General	2,221,634	2,595,400	2,657,700	2,943,700
Special City Highway Fund	-	-	-	-
City Equipment Fund	443,750	640,000	778,026	415,800
Street Improvement Fund	-	-	-	-
Capital Improvements Fund	-	-	-	-
1/8 Cent Sales Tax Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Total	2,665,384	3,235,400	3,435,726	3,359,500
Full-Time Equivalent Positions	21.75	21.75	21.75	22.75

2009 Budget Changes

Personnel changes include the addition of a full-time Street Maintenance Worker in 2009. Increases are anticipated in both Contractual Services and Commodities due to energy prices, affecting street light/traffic signal maintenance, landfill fees, pavement marking, electricity, snow removal and street maintenance supplies. Other operating expenses include telephone, uniforms, weather forecasting service, meeting expense and expendable equipment. Capital purchases in 2009 include the replacement of a skid steer loader, a backhoe, a breaker attachment, a SUV, a pickup truck and a dump truck.

Program: Public Works
Sub-Program: Street Improvements

DIVISION DESCRIPTION:

Maintains and repairs arterial, collector, and residential streets. Includes the Street Improvement Program, the Slurry Seal Program, and the Sidewalk Program.

DIVISION GOALS/MISSION:

To effectively manage the City's road infrastructure using the most cost effective methods of maintenance.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Overall average PCI of all lane miles	*87.0*	*87.0*	*87.0*	*87.0*
% maintained at standard of 70 PCI				
residential	*91%*	*91%*	*91%*	*91%*
arterial	*95%*	*95%*	*95%*	*95%*
collector	*95%*	*95%*	*95%*	*95%*
% 1/8 cent sales tax for streets	40%	49%	46%	45%
Program Expenditures				
Personnel Services	-	-	-	-
Contractual Services	-	-	-	-
Commodities	-	-	-	-
Capital	2,469,355	2,359,000	2,395,400	2,869,800
Debt Service	4,628,055	5,072,653	4,860,365	4,933,674
Total	7,097,410	7,431,653	7,255,765	7,803,474
Expenditures by Fund				
General	-	-	-	-
Special City Highway Fund	1,124,019	1,150,000	1,143,400	1,200,000
City Equipment Fund	-	-	-	-
Street Improvement Fund	1,345,336	1,209,000	1,252,000	1,669,800
Capital Improvements Fund	-	-	-	-
1/8 Cent Sales Tax Fund	-	-	-	-
Debt Service Fund	4,628,055	5,072,653	4,860,365	4,933,674
Total	7,097,410	7,431,653	7,255,765	7,803,474
Full-Time Equivalent Positions	-	-	-	-

2009 Budget Changes

Capital includes $800,000 for the Residential Mill and Overlay Program; $400,000 for the Residential Slurry Seal Program; and $1,669,800 for the Arterial/Collector Program with an estimated reimbursement from C.A.R.S. and surrounding cities of approximately $734,000. Debt Service represents the principal and interest obligations for street projects.

Program: Public Works
Sub-Program: Engineering/Inspection

DIVISION DESCRIPTION:

Reviews residential and commercial plats, construction plans for streets and storm sewers, and site development plans for compliance with City criteria and industry quality standards. Other responsibilities include construction observation services and management of the S.M.A.C. program.

DIVISION GOALS/MISSION:

To achieve the highest quality of design and construction standards while responding in a timely manner to all citizen requests.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Right of way permits issued and inspected	352	300	330	300
Administered SMAC projects	$1,627,000	NA	$630,000	$0
Program Expenditures				
Personnel Services	307,583	378,000	387,400	408,300
Contractual Services	27,981	45,800	45,800	49,700
Commodities	5,080	6,200	6,200	9,300
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	340,644	430,000	439,400	467,300
Expenditures by Fund				
General	340,644	430,000	439,400	467,300
Special City Highway Fund	-	-	-	-
City Equipment Fund	-	-	-	-
Street Improvement Fund	-	-	-	-
Capital Improvements Fund	-	-	-	-
1/8 Cent Sales Tax Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Total	340,644	430,000	439,400	467,300
Full-Time Equivalent Positions	5.00	5.00	5.00	5.00

2009 Budget Changes

Contractual Services includes $30,000 for outside engineering services to assist staff with storm water reports, drainage studies and traffic studies. Other operating expenses include mobile telephones for the inspectors, staff training/travel, memberships, inspection equipment and field wear uniforms. Planned expendable equipment purchases in 2009 include a laser level and a video tape recorder.

Program: Public Works
Sub-Program: Engineering/Design

DIVISION DESCRIPTION:

Supports the Street Rehabilitation division with the survey, design, inspection and scheduling of the annual street program. Other responsibilities include providing GIS support, maintaining the traffic count database, reviewing street light and traffic signal plans and updating and coordinating traffic signals.

DIVISION GOALS/MISSION:

To maximize the efficiency of the street rehabilitation program and traffic signal timing and coordination.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Roadway Construction Feet	27,535	NA	17,490	10,070
Number of City-owned traffic signals	26	27	29	29
Program Expenditures				
Personnel Services	314,273	309,400	309,000	331,500
Contractual Services	42,846	92,700	92,700	59,000
Commodities	13,388	23,700	26,700	25,400
Capital	21,695	75,000	75,000	75,000
Debt Service	-	-	-	-
Total	392,202	500,800	503,400	490,900
Expenditures by Fund				
General	370,507	425,800	428,400	415,900
Special City Highway Fund	-	-	-	-
City Equipment Fund	21,695	-	-	-
Street Improvement Fund	-	-	-	-
Capital Improvements Fund	-	75,000	75,000	75,000
1/8 Cent Sales Tax Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Total	392,202	500,800	503,400	490,900
Full-Time Equivalent Positions	4.92	4.92	4.92	4.92

2009 Budget Changes

Contractual Services will provide for land survey work related to the accelerated street project, printing of construction plans, survey equipment maintenance and mobile telephones for staff. The decrease from 2008 is due to the inclusion of $35,000 to provide for a FEMA flood study on DB 04-024, that will not be repeated in 2009. Commodities includes funds for office supplies, field equipment, protective clothing and software upgrades to the Auto CAD/GIS systems. Capital includes $75,000 to be used, as needed, for outside engineering services on large capital projects.

Program: Public Works
Sub-Program: Stormwater Management

DIVISION DESCRIPTION:

Maintains and repairs the existing stormwater system including: pipe systems, inlets, box culverts, and designated open channels. Performs snow removal and action center duties as required.

DIVISION GOALS/MISSION:

To develop and fulfill a long-range plan for stormwater management that incorporates strategic planning, maintenance and repairs to insure the system is operating at design efficiency.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Storm sewer televising (in lineal feet)	31,617	45,000	45,000	45,000
Percent of sub-program funded by Intergovernmental revenue	3%	0%	0%	0%
% 1/8 cent sales tax for stormwater	60%	51%	54%	55%
Program Expenditures				
Personnel Services	162,689	174,700	172,900	184,000
Contractual Services	154,999	97,700	97,700	78,400
Commodities	9,980	57,200	57,200	69,900
Capital	4,476,876	810,000	1,595,717	1,040,000
Debt Service	24,487	23,523	23,164	503,183
Total	4,829,031	1,163,123	1,946,681	1,875,483
Expenditures by Fund				
General	327,668	329,600	327,800	332,300
Special City Highway Fund	-	-	-	-
City Equipment Fund	-	-	-	-
Street Improvement Fund	-	-	-	-
Capital Improvements Fund	3,806,934	250,000	985,717	600,000
1/8 Cent Sales Tax Fund	669,942	560,000	610,000	440,000
Debt Service Fund	24,487	23,523	23,164	503,183
Total	4,829,031	1,163,123	1,946,681	1,875,483
Full-Time Equivalent Positions	3.00	3.00	3.00	3.00

2009 Budget Changes

The 2009 Budget includes $70,000 for culvert cleaning as compared to $50,000 in 2008. Other expenses in Contractual Services include mobile telephones, staff travel/training and water for the jet vac truck. An increase is anticipated in Commodities for building materials, such as concrete, pipe, rock, sand, etc. Also included are funds for camera parts/supplies, safety equipment, uniforms and replacement small tools. Capital in 2009 reflects the 1/8 Cent Sales tax stormwater repairs. Debt Service represents the payments due on completed stormwater projects.

Program: Public Works
Sub-Program: Fleet Maintenance

DIVISION DESCRIPTION:

Maintains and repairs vehicles and equipment for all City departments. Other responsibilities include assistance with bid specifications, vendor selections as well as administration of the vehicle replacement strategy.

DIVISION GOALS/MISSION:

To maximize the life and use of City vehicles and equipment by providing timely service to all requests. The division must manage repair and maintenance schedules in order to allow departments to meet their goals and responsibilities.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Percent of autos on preventative maintenance	100%	100%	100%	100%
Number of maintenance services performed per worker	385	360	398	330
Program Expenditures				
Personnel Services	255,664	283,400	267,100	345,200
Contractual Services	2,308	13,000	13,000	13,000
Commodities	231,619	309,200	324,200	342,800
Capital	31,870	47,000	47,000	-
Debt Service	-	-	-	-
Total	521,461	652,600	651,300	701,000
Expenditures by Fund				
General	495,391	605,600	604,300	701,000
Special City Highway Fund	-	-	-	-
City Equipment Fund	26,070	47,000	47,000	-
Street Improvement Fund	-	-	-	-
Capital Improvements Fund	-	-	-	-
1/8 Cent Sales Tax Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Total	521,461	652,600	651,300	701,000
Full-Time Equivalent Positions	4.50	4.50	4.50	5.50

2009 Budget Changes

Personnel changes reflect the addition of a full-time Vehicle Electronics Technician in 2009. Contractual Services includes the purchase of mobile telephones, staff training/travel, memberships and rentals, as needed. Gasoline, unleaded and diesel, vehicle and equipment repair materials, oils, chemicals and expendable equipment are reflected in Commodities. No major capital purchases are planned for 2009, however, a portable maintenance lift will be purchased in 2008.

Program: Public Works
Sub-Program: Facilities Maintenance

DIVISION DESCRIPTION:

Maintains and repairs all City facilities. Responsibilities include general repairs, preventative maintenance, identification of deficiencies, consultation on construction projects and monitoring of outside contractors.

DIVISION GOALS/MISSION:

To maximize the life and efficiency of City facility mechanical and structural systems while maintaining safety, appearance and functionality.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Building square footage maintained per employee	52,028	43,222	43,222	43,442
Requests for service per employee	338	290	290	290
Response time (in days)	25	25	25	20
Program Expenditures				
Personnel Services	242,965	335,600	316,900	346,500
Contractual Services	203,916	305,100	305,100	348,000
Commodities	57,743	112,200	112,200	111,200
Capital	10,570	425,000	549,200	110,000
Debt Service	-	-	-	-
Total	515,194	1,177,900	1,283,400	915,700
Expenditures by Fund				
General	504,624	752,900	734,200	805,700
Special City Highway Fund	-	-	-	-
City Equipment Fund	-	-	-	-
Street Improvement Fund	-	-	-	-
Capital Improvements Fund	10,570	425,000	549,200	110,000
1/8 Cent Sales Tax Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Total	515,194	1,177,900	1,283,400	915,700
Full-Time Equivalent Positions	4.50	5.50	5.50	5.50

2009 Budget Changes

Contractual Services increases in 2009 primarily due to year-to-year fluctuations in routine projects for city-owned buildings. Roof maintenance, break room cabinets/appliances, interior painting of city hall and painting of the PW facility vehicle storage structure are planned for 2009. Operating expenses include utilities, building repairs/services, janitorial services, building materials, staff training/certification and uniforms. Capital in 2009 includes the reconstruction of the Public Works facility parking lot. In 2008 Public Works is constructing a new vehicle storage building, waterproofing the exterior of City Hall and completing the installation of air conditioning in the city hall computer room. Also, staff is assisting in the construction of the Parks Maintenance facility.

Parks and Recreation

Budget: $11.4 M Positions: 73.81

The following represent the Governing Body goals associated with Parks and Recreation. The goals are related to the ***Quality of Life Services*** category (see page 3).

- *Develop a 5-year Cultural Arts Master Plan with associated costs.*
- *Evaluate the construction of an "off-leash" dog park.*
- *Establish a procurement policy that encourages clean air and green initiatives.*
- *Evaluation of City-owned property at 97th Street and Lee Boulevard.*
- *Complete evaluation of the need for a freestanding Community Center that will identify the extent of public support and desired services to be provided by such a facility.*

Administration
Budget: $1.3 M Positions: 4.00

Golf Course
Budget: $3.3 M Positions: 11.24

Aquatic Center
Budget: $0.7 M Positions: 14.18

Recreational Programming
Budget: $0.4 M Positions: 6.62

Parks Maintenance
Budget: $4.1 M Positions: 26.57

Sports
Budget: $0.4 M Positions: 2.91

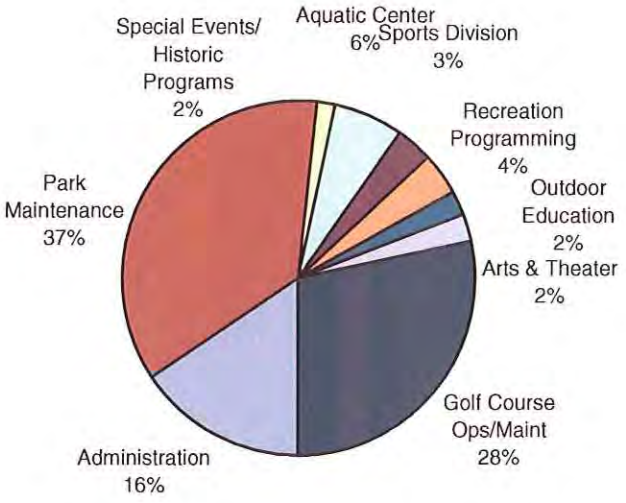
Special Events
Budget $170,000 Positions 1.00

Community Theater
Budget: $60,000 Positions: 0.00

Historic Programs
Budget: $25,000 Positions: 0.25

Cultural Arts
Budget: $0.7 M Positions: 1.00

Outdoor Programming
Budget: $0.3 M Positions: 6.04



Departmental Highlights

Maintain 436 acres of parkland.

Offer 400 recreation classes.

Run sports leagues for 300 teams.

Draw 27,000 participants to special city-wide events.

Oversee Ironhorse Golf Course where 30,000 paid golf rounds will be played.

Offer 70 programs at the Nature Center.

Run the Aquatic Center with annual attendance of 60,000.

Parks and Recreation

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Expenditures by Program				
Administration	1,286,689	1,370,328	1,379,828	1,788,800
Aquatic Center	653,672	646,138	640,738	735,438
Recreation Programming	328,412	446,100	425,800	443,400
Park Maintenance	2,051,917	3,318,600	4,778,602	4,105,000
Sports Division	262,021	408,500	405,700	371,900
Special Events	144,810	159,800	165,400	169,800
Community Theater	48,816	56,000	56,000	58,700
Historic Programs	6,765	28,000	28,000	25,900
Cultural Arts	163,847	331,700	405,834	212,144
Outdoor Programming	181,768	241,200	250,400	267,500
Golf Course Ops/Maint	2,637,882	2,606,343	2,903,852	3,250,736
Total	7,766,598	9,612,709	11,440,153	11,429,318
Expenditures by Character				
Personnel Services	2,454,264	3,212,540	3,222,340	3,607,700
Contractual Services	937,441	1,820,510	1,875,310	1,915,450
Commodities	402,244	672,550	652,550	689,050
Capital	2,234,692	2,176,800	3,968,678	3,067,744
Debt Service	1,737,957	1,730,309	1,721,275	2,149,374
Total	7,766,598	9,612,709	11,440,153	11,429,318
Expenditures by Fund				
General	3,857,852	5,754,400	5,791,400	6,271,000
Special Parks & Rec Fund	323,237	350,000	630,777	375,000
City Equipment Fund	298,636	278,000	278,000	405,800
Capital Improvements Fund	1,506,324	1,314,500	2,760,367	2,169,000
City Capital Art	93,660	144,300	217,134	117,944
Park Impact Fee	62,400	60,600	60,600	508,800
Public Art Impact Fee	7,635	100,000	100,000	-
Debt Service Fund	1,616,854	1,610,909	1,601,875	1,581,774
Total	7,766,598	9,612,709	11,440,153	11,429,318
Full-Time Equivalent Positions	69.35	70.64	72.93	73.81
Exhibit: User Fees by Program				
Administration	1,616	200	200	1,000
Aquatic Center	368,447	446,200	441,800	476,000
Recreation Programming	387,141	364,100	366,800	391,200
Sports Division	261,510	326,700	326,700	306,600
Special Events	35,149	44,000	41,200	52,800
Historic Programs	1,614	3,300	3,300	3,400
Outdoor Education	52,428	72,200	72,200	73,100
Golf Course Ops/Maint	2,276	962,500	962,500	1,748,000
Total	1,110,181	2,219,200	2,214,700	3,052,100

Program: Parks and Recreation
Sub-Program: Administration

DIVISION DESCRIPTION:

Oversees nine divisions and the Ironhorse Golf Course. Responsible for policies and procedures, registrations and reservations, marketing and public relations, special projects and grants.

DIVISION GOALS/MISSION:

To manage the day-to-day operations of the department through the provision of programs and services, using sound financial management, based on the needs of the community.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Citizens per Parks & Rec employee	451	452	438	441
Budgeted cost per citizen	$248	$301	$359	$351
Public contacts per Parks & Rec administration employee	7,000	7,000	7,000	5,000
Program Expenditures				
Personnel Services	247,290	290,400	275,300	296,400
Contractual Services	34,220	68,200	92,800	46,800
Commodities	7,305	20,900	20,900	14,600
Capital	-	-	-	-
Debt Service	997,874	990,828	990,828	1,431,000
Total	1,286,689	1,370,328	1,379,828	1,788,800
Expenditures by Fund				
General	288,815	379,500	389,000	357,800
Special Parks & Rec Fund	-	-	-	-
City Equipment Fund	-	-	-	-
Capital Improvements Fund	-	-	-	-
City Capital Art	-	-	-	-
Park Impact Fee	62,400	60,600	60,600	508,800
Public Art Impact Fee	-	-	-	-
Debt Service Fund	935,474	930,228	930,228	922,200
Total	1,286,689	1,370,328	1,379,828	1,788,800
Full-Time Equivalent Positions	4.00	4.00	4.00	4.00

2009 Budget Changes

Decreases in 2009 operating expenses are a result several initiatives concluding in 2008 such as $30,000 for the City's 60th celebration, $22,200 for a community center feasibility study and $4,000 for expendable equipment. Other operating expenses include annual WebTrac maintenance, printing, staff training, office supplies and meeting expense. Debt Service increases substantially in 2009 for the final payment of $508,800 on the park land lease/purchase. The remainder of this expense represent the principal and interest due on city park improvements.

Program: Parks and Recreation
Sub-Program: Aquatic Center

DIVISION DESCRIPTION:

Operates the Leawood Aquatic Center. Responsibilities include: memberships, concessions, daily passes swim and dive teams, instructional programs and special events.

DIVISION GOALS/MISSION:

To create a safe recreational aquatic experience by providing a quality facility, highly trained staff and a variety of aquatic activities for people of all ages.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Operating Cost Recovery	93%	100%	100%	100%
Total Cost Recovery	56%	69%	69%	65%
Attendees per employee	3,881	4,231	4,231	4,231
% of lifeguard audits above 85%	100%	100%	100%	100%
% chemistry tests complying with health standards	100%	100%	100%	100%
Program Expenditures				
Personnel Services	238,108	238,100	239,100	250,400
Contractual Services	77,453	109,800	103,400	113,800
Commodities	79,164	97,400	97,400	110,300
Capital	97,209	42,000	42,000	110,000
Debt Service	161,738	158,838	158,838	150,938
Total	653,672	646,138	640,738	735,438
Expenditures by Fund				
General	394,725	445,300	439,900	474,500
Special Parks & Rec Fund	-	-	-	-
City Equipment Fund	-	-	-	-
Capital Improvements Fund	97,209	42,000	42,000	110,000
City Capital Art	-	-	-	-
Park Impact Fee	-	-	-	-
Public Art Impact Fee	-	-	-	-
Debt Service Fund	161,738	158,838	158,838	150,938
Total	653,672	646,138	640,738	735,438
Full-Time Equivalent Positions	14.54	14.18	14.18	14.18

2009 Budget Changes

Contractual Services includes funds for utilities, pool repair parts/services, staff training, program guide printing and locker replacement. Food and beverage supplies, uniforms, pool chemicals and small equipment replacements are included in Commodities. Capital includes the purchase of an ultraviolet chlorine system and the replacement and repair of the aquatic center retaining walls. Debt Service represents the payments due on the facility.

Program: Parks and Recreation
Sub-Program: Recreation Programming

DIVISION DESCRIPTION:

Operates the Community Center and the Lodge at Ironwoods Park. Responsibilities include offering recreation classes, facility rentals and running of the Camp Programs.

DIVISION GOALS/MISSION:

To develop and implement a summer day camp program and a variety of quality recreational classes to meet the needs of the community, through creativity and sound financial management.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Cost Recovery	118%	82%	86%	88%
Recreation class attendance rate	60%	65%	68%	68%
Attendees per employee	532	622	682	680
Customer Satisfaction	100%	100%	100%	100%
Community Center utilization	75%	80%	80%	80%
Program Expenditures				
Personnel Services	187,377	227,100	206,800	226,700
Contractual Services	123,457	174,700	174,700	177,700
Commodities	17,578	44,300	44,300	39,000
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	328,412	446,100	425,800	443,400
Expenditures by Fund				
General	328,412	436,100	415,800	443,400
Special Parks & Rec Fund	-	10,000	10,000	-
City Equipment Fund	-	-	-	-
Capital Improvements Fund	-	-	-	-
City Capital Art	-	-	-	-
Park Impact Fee	-	-	-	-
Public Art Impact Fee	-	-	-	-
Debt Service Fund	-	-	-	-
Total	328,412	446,100	425,800	443,400
Full-Time Equivalent Positions	7.52	7.23	6.60	6.62

2009 Budget Changes

The changes in Personnel is a result of the movement of a part-time Park Attendant position to Park Maintenance. Contractual Services includes utilities, class instructors, cleaning services and printing of the program guide, along with $13,500 to paint the interior of the lodge. Class supplies, camp materials, and uniforms/clothing are reflected in Commodities. Planned expendable equipment purchases in 2009 include round, rectangular and banquet tables for the lodge.

Program: Parks and Recreation
Sub-Program: Park Maintenance

DIVISION DESCRIPTION:

Maintains all public parks, trails, green space, roadsides, and grounds of City-owned buildings. Duties include lawn, tree, and flowerbed care, athletic field preparation, swimming pool maintenance, and snow removal.

DIVISION GOALS/MISSION:

To enhance the beauty of Leawood by professionally maintaining the park system and public grounds and to provide places for safe recreational activity for all citizens.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Developed park acres per employee	18.9	17.5	17.0	16.4
Cost per developed acre maintained	$4,706	$7,611	$10,950	$9,407
Program Expenditures				
Personnel Services	1,002,232	1,173,000	1,183,000	1,323,500
Contractual Services	221,825	353,700	361,300	336,400
Commodities	177,030	246,900	226,900	269,400
Capital	650,830	1,545,000	3,007,402	2,175,700
Debt Service	-	-	-	-
Total	2,051,917	3,318,600	4,778,602	4,105,000
Expenditures by Fund				
General	1,406,287	1,773,600	1,763,600	1,929,300
Special Parks & Rec Fund	323,237	315,000	595,777	375,000
City Equipment Fund	216,753	81,500	81,500	162,700
Capital Improvements Fund	105,640	1,148,500	2,337,725	1,638,000
City Capital Art	-	-	-	-
Park Impact Fee	-	-	-	-
Public Art Impact Fee	-	-	-	-
Debt Service Fund	-	-	-	-
Total	2,051,917	3,318,600	4,778,602	4,105,000
Full-Time Equivalent Positions	23.06	24.97	25.71	26.57

2009 Budget Changes

The changes in Personnel is a result of the movement of a part-time Park Attendant position to Park Maintenance in 2008 and the addition of a new full-time Arborist position in 2009. Contractual Services includes utilities for the city parks, custodial & trash disposal services, staff training/travel and approx. $77,000 annually for contractual mowing services. Commodities includes gasoline, bldg/maintenance supplies, trail maintenance, uniforms and expendable equipment. Capital in 2009 includes the park maintenance building parking lot ($330,000); median landscaping/water features ($148,500); pond and trail improvements ($1,325,000); vehicles and equipment ($162,700); and building repairs ($159,500).

Program: Parks and Recreation
Sub-Program: Sports

DIVISION DESCRIPTION:

Develops and implements all youth and adult sport programs.

DIVISION GOALS/MISSION:

To offer safe, fun and affordable recreational athletic activities for youths and adults.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Cost Recovery	100%	80%	81%	82%
Sports program attendance rates	96%	95%	95%	95%
Attendees per employee	1,691	1,787	1,787	1,615
Customer satisfaction	92%	90%	90%	90%
Program Expenditures				
Personnel Services	131,722	145,400	142,600	150,500
Contractual Services	68,696	126,100	126,100	113,900
Commodities	61,603	112,000	112,000	107,500
Capital	-	25,000	25,000	-
Debt Service	-	-	-	-
Total	262,021	408,500	405,700	371,900
Expenditures by Fund				
General	262,021	383,500	380,700	371,900
Special Parks & Rec Fund	-	25,000	25,000	-
City Equipment Fund	-	-	-	-
Capital Improvements Fund	-	-	-	-
City Capital Art	-	-	-	-
Park Impact Fee	-	-	-	-
Public Art Impact Fee	-	-	-	-
Debt Service Fund	-	-	-	-
Total	262,021	408,500	405,700	371,900
Full-Time Equivalent Positions	2.87	2.91	2.91	2.91

2009 Budget Changes

Decreases are anticipated in 2009 due to the change of the junior golf program to the first tee program, saving around $7,000 annually and the elimination of the North Shore basketball camp with a savings of $3,200. Contractual Services includes the payment of officials, soccer camps, tennis court & field lighting, field maintenance services and program guide printing. Sports equipment, supplies, awards and uniforms are included in Commodities. No capital purchases are planned for 2009.

Program: Parks and Recreation
Sub-Program: Special Events

DIVISION DESCRIPTION:

Coordinates all City-sponsored special events and volunteer staff. Attracts and maintains corporate sponsors and partnerships to help defray event costs of all recreation divisions. Conducts research and writes grants for the department.

DIVISION GOALS/MISSION:

To offer fun, exciting, safe and family-oriented events and activities.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Cost Recovery	24%	28%	25%	31%
Event attendance	25,000	25,000	30,000	27,000
Customer Satisfaction	95%	95%	95%	95%
Program Expenditures				
Personnel Services	49,355	52,350	57,950	60,000
Contractual Services	82,465	89,350	89,350	91,700
Commodities	12,990	18,100	18,100	18,100
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	144,810	159,800	165,400	169,800
Expenditures by Fund				
General	144,810	159,800	165,400	169,800
Special Parks & Rec Fund	-	-	-	-
City Equipment Fund	-	-	-	-
Capital Improvements Fund	-	-	-	-
City Capital Art	-	-	-	-
Park Impact Fee	-	-	-	-
Public Art Impact Fee	-	-	-	-
Debt Service Fund	-	-	-	-
Total	144,810	159,800	165,400	169,800
Full-Time Equivalent Positions	1.00	1.00	1.00	1.00

2009 Budget Changes

There are no major changes to this program in 2009. This program budget is used to pay the associated expenses for city-sponsored special events, such as Eggstravaganza, the 4th of July, the Freaky Fall Fest, the Father/Daughter and Mother/Son activities. Commodities reflects the budget for purchased materials and supplies to support the programs.

Program: Parks and Recreation
Sub-Program: Community Theater

DIVISION DESCRIPTION:

Operates the Leawood Stage Company which, with many volunteers, organizes and implements a variety of theatrical and performance events.

DIVISION GOALS/MISSION:

To enhance the quality of life in Leawood by providing citizens with the experience of live theater, both as participants and spectators. Theater will also offer opportunities for educational programming, community building and business-community cooperation.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Main Stage and Youth Players combined audience count	10,500	10,000	11,000	11,000
Program Expenditures				
Personnel Services	-	-	-	-
Contractual Services	47,634	50,700	50,700	53,200
Commodities	1,182	5,300	5,300	5,500
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	48,816	56,000	56,000	58,700
Expenditures by Fund				
General	48,816	56,000	56,000	58,700
Special Parks & Rec Fund	-	-	-	-
City Equipment Fund	-	-	-	-
Capital Improvements Fund	-	-	-	-
City Capital Art	-	-	-	-
Park Impact Fee	-	-	-	-
Public Art Impact Fee	-	-	-	-
Debt Service Fund	-	-	-	-
Total	48,816	56,000	56,000	58,700
Full-Time Equivalent Positions	0.00	0.00	0.00	0.00

2009 Budget Changes

Contractual Services includes funds primarily related to the theater productions such as director, choreographer, technical staff, show royalties, rehearsal space, lighting/sound/musical equipment, printing and memberships. Office supplies, costumes and meeting expenses are shown in Commodities. The increases from 2008 have been primarily driven by inflation in areas such as staffing and rental of lighting, trussing and sound equipment.

Program: Parks and Recreation
Sub-Program: Historic Programs

DIVISION DESCRIPTION:

Operates the Oxford School House and works closely with the Leawood Historic Commission to present educational activities and events that accurately depict an 1870 one-room school house.

DIVISION GOALS/MISSION:

To identify and preserve the historical, architectural and cultural heritage of Leawood, and to make these accessible to all citizens.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Special events and school tours	53	65	65	67
Cost Recovery	24%	12%	12%	13%
Program Expenditures				
Personnel Services	-	5,400	5,400	5,400
Contractual Services	5,636	18,100	18,100	14,900
Commodities	1,129	4,500	4,500	5,600
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	6,765	28,000	28,000	25,900
Expenditures by Fund				
General	6,765	28,000	28,000	25,900
Special Parks & Rec Fund	-	-	-	-
City Equipment Fund	-	-	-	-
Capital Improvements Fund	-	-	-	-
City Capital Art	-	-	-	-
Park Impact Fee	-	-	-	-
Public Art Impact Fee	-	-	-	-
Debt Service Fund	-	-	-	-
Total	6,765	28,000	28,000	25,900
Full-Time Equivalent Positions	0.25	0.25	0.25	0.25

2009 Budget Changes

There are no major changes to this program in 2009, except a slight decrease in Contractual Services to better reflect spending activity. Included in this area are funds for advertising, fliers, printing, guest speakers, special events, janitorial services and building/ground repairs. Commodities will provide for costumes, craft/class materials, meeting expense and landscaping around the school house.

Program: Parks and Recreation
Sub-Program: Cultural Arts

DIVISION DESCRIPTION:

Promotes the arts by organizing cultural events and commissioning public art. The Arts Council is staffed by volunteers.

DIVISION GOALS/MISSION:

To establish a unique artistic program that will enhance the cultural life of the City.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Events and programs	27	38	38	40
Public Art commissions	3	2	2	2
Program Expenditures				
Personnel Services	42,002	47,900	49,200	51,900
Contractual Services	18,471	37,700	37,700	40,500
Commodities	2,079	1,800	1,800	1,800
Capital	101,295	244,300	317,134	117,944
Debt Service	-	-	-	-
Total	163,847	331,700	405,834	212,144
Expenditures by Fund				
General	62,552	87,400	88,700	94,200
Special Parks & Rec Fund	-	-	-	-
City Equipment Fund	-	-	-	-
Capital Improvements Fund	-	-	-	-
City Capital Art	93,660	144,300	217,134	117,944
Park Impact Fee	-	-	-	-
Public Art Impact Fee	7,635	100,000	100,000	-
Debt Service Fund	-	-	-	-
Total	163,847	331,700	405,834	212,144
Full-Time Equivalent Positions	0.75	1.00	1.00	1.00

2009 Budget Changes

Operating expenses include printing, reimbursement for artist travel, memberships and office supplies which support the many programs, such as concerts, studio tours, library programs, bank shows, the ballet, educational outreach, etc. Capital in 2009 reflects the purchase of art structures from the City Capital Art fund.

Program: Parks and Recreation
Sub-Program: Outdoor Programming

DIVISION DESCRIPTION:

Develops and implements programs, classes and special events that focus on elements of nature, animal/plant life and environmental preservation at the Nature Center at Ironwoods Park This division also includes the Ironwoods Challenge Course, Cabins at Ironwoods, and the summer Nature/Challenge Adventure Camps.

DIVISION GOALS/MISSION:

To provide citizens the opportunity to explore nature by learning about wildlife, plant life, animal habitation, and methods of resource preservation.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Classes and Programs	39	57	65	70
Cabin Rentals	183	160	185	185
Cost Recovery	29%	30%	29%	27%
Program Expenditures				
Personnel Services	120,497	165,200	160,400	172,500
Contractual Services	37,817	41,700	55,700	64,400
Commodities	23,454	34,300	34,300	30,600
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	181,768	241,200	250,400	267,500
Expenditures by Fund				
General	181,768	241,200	250,400	267,500
Special Parks & Rec Fund	-	-	-	-
City Equipment Fund	-	-	-	-
Capital Improvements Fund	-	-	-	-
City Capital Art	-	-	-	-
Park Impact Fee	-	-	-	-
Public Art Impact Fee	-	-	-	-
Debt Service Fund	-	-	-	-
Total	181,768	241,200	250,400	267,500
Full-Time Equivalent Positions	6.30	6.04	6.04	6.04

2009 Budget Changes

Contractual Services includes utilities for the Nature Center, cabins and the newly constructed bathhouse area, as well as printing, nature camp expenses and routine building repairs. Interior painting for the both the Nature Center and cabins are planned in 2009. Major spending in Commodities are exhibit/animal/ program supplies, gift shop items, challenge course upkeep and expendable equipment. Staff plans to enhance the animal exhibits, the water garden, the butterfly garden and the primitive trails in 2009.

Program: Parks and Recreation
Sub-Program: Golf Course Operations & Maintenance

DIVISION DESCRIPTION:

Orion Management Solutions, Inc. manages the day-to-day operations of the Ironhorse Golf Club, a par 72, 18 hole course. Situated on 189 acres, the course includes a clubhouse and Learning Center.

DIVISION GOALS/MISSION:

Maintain a championship level course that appeals to golfers of all abilities.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Performance Measures				
Operating Cost Recovery	0%	93%	55%	87%
Total Cost Recovery	0%	65%	33%	54%
Utilization Ratio - no. of paid rounds played out of possible 38,000	0%	63%	34%	79%
Number of paid rounds	-	13,000	13,000	30,000
General Fund subsidy	$2,635,606	$1,643,843	$1,941,352	$1,502,736
Program Expenditures				
Personnel Services	435,681	867,690	902,590	1,070,400
Contractual Services	219,767	750,460	765,460	862,150
Commodities	18,730	87,050	87,050	86,650
Capital	1,385,358	320,500	577,142	664,100
Debt Service	578,346	580,643	571,610	567,436
Total	2,637,882	2,606,343	2,903,852	3,250,736
Expenditures by Fund				
General	732,881	1,764,000	1,813,900	2,078,000
Special Parks & Rec Fund	-	-	-	-
City Equipment Fund	81,883	196,500	196,500	243,100
Capital Improvements Fund	1,303,475	124,000	380,642	421,000
City Capital Art	-	-	-	-
Park Impact Fee	-	-	-	-
Public Art Impact Fee	-	-	-	-
Debt Service Fund	519,643	521,843	512,810	508,636
Total	2,637,882	2,606,343	2,903,852	3,250,736
Full-Time Equivalent Positions	9.06	9.06	11.24	11.24

2009 Budget Changes

Personnel FTE changes reflect an increase for the Golf Course Maintenance casual/seasonal employees. Personnel expenses include both city-paid Golf Maintenance employees (11.24 FTE's) and the pass-through payment to the management company for the Golf Operations employees. Contractual Services provides for advertising, management fees, utilities, building/ground maintenance, cost of goods sold and insurance. The purchase of materials/supplies and expendable equipment are included in Commodities. Planned capital improvements for 2009 are a practice tee, reconstruction of the maintenance building parking lot, perimeter fencing, a lake/aerifier fountain and a security video system for the clubhouse. Capit: equipment items include the replacement of three various types of mowers, a topdresser, a greens sprayer, two trucksters and three light duty carry-alls.

City of Leawood, Kansas

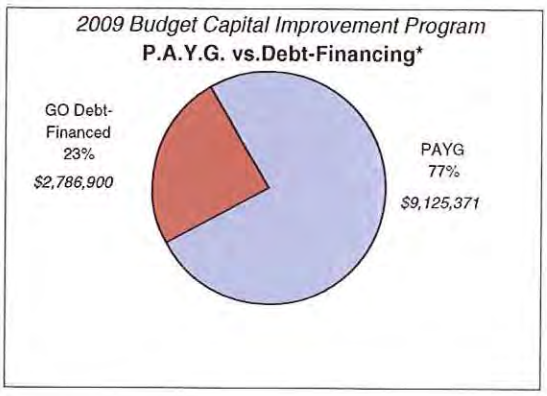
...everything that makes a great city

Capital Improvement Program (C.I.P.)
2009 - 2013

A capital improvement program is a plan which is the result of a systematic evaluation of capital needs. It serves as a roadmap for the acquisition and/or improvement of City infrastructure and public facilities over a five-year period. Formulation of the plan includes the prioritization of public improvements and cost projections, which allows the City to take full advantage of federal, state and county funds. The plan is reviewed annually allowing the needs of the City to be re-prioritized and financial status re-evaluated. This allows the City further flexibility in maintaining and promoting an effective level of service for present and future citizens.

Because most capital improvements involve the outlay of substantial funds, local governments can seldom pay for these facilities through appropriations in the annual operating budget. Therefore, numerous techniques have evolved to enable local governments to pay for capital improvements over time rather than in a single year. Most techniques involve the issuance of bonds, debt-financing, in which a government borrows money from investors and pays the principal and interest over a number of years. Long-term debt is issued by the City of Leawood in accordance with Resolution No. 1518.

The CIP includes both Pay-As-You-Go (PAYG) and Debt-Financed projects. PAYG represents capital projects and equipment purchases that will be funded with cash, not debt-financed. As shown on page 85, the 2009 Budget includes $9,125,371 for PAYG expenses. Planned expenses are $3,285,600 for arterial & residential street improvements, $1,040,000 for stormwater, $664,100 for Golf Course repairs and equipment, $725,700 for the purchase of equipment and vehicles, $2,357,500 for park improvements & City-owned building improvements, $117,944 for public art, and $934,527 that will be placed in the Public Safety fund for the future construction of the Justice Center.



The graph shows that the 2009 budget is comprised of $2,786,900 for debt financed projects and $9,125,371 for PAYG equipment and projects.

A capital expenditure is an expense, which results in the acquisition of or the addition to a capital asset. Capital spending, for equipment and/or capital improvement projects, could potentially impact the operating budget with future revenue generation as well as increased expenditures. Under certain circumstances, capital projects are initiated as a result of new business or residential development. As a result of this growth, building permits will be required during construction. After which, property tax and sales tax collections would potentially increase, thus resulting in revenue generation. Capital purchases could result in either increases or decreases in day-to-day operating costs. The development of streets, parks and recreation facilities could result in increased maintenance, insurance, utility and personnel costs or a major repair could decrease future expenditures. Generally the projects included in the CIP will impact the operating budget through increased staff time to review designs, administer contracts, and provide for right of way acquisitions. Any operating budget impacts as a result of capital equipment purchases have been noted on pages 88-91.

Capital Planning Objectives

The objectives of the CIP include the following:

1. To forecast the public facilities and improvements that will be needed in the near future.
2. To forecast the public financing needs in order to maximize available federal, state and county funds.
3. To promote sound financial planning in order to enhance and protect the bond rating of the City of Leawood, in accordance with the Debt Policy.
4. To avoid, through sound financial planning, dramatic fluctuations of the tax rate.
5. To focus attention on, and assist in, the implementation of established community goals as outlined in the long term goals of the City Council.
6. To serve as a guide for local officials in making budgetary decisions.
7. To balance the needs of developing south Leawood with the needs of the already developed northern and middle portion of Leawood.
8. To promote and enhance the economic development of the City of Leawood in a timely manner.
9. To arrive at a balance between needed public improvements and the present financial capability of the City to provide for these improvements.
10. To provide an opportunity for citizens and interest groups to voice their requests for community improvement projects.
11. To provide for improvements in a timely and systematic manner.
12. To encourage responsible land use development within the City as well as adherence to the Leawood Master Development Plan.
13. To enable the Governing Body to consider long-term responsibilities and to respond appropriately.

City of Leawood

Pay-As-You-Go Capital Improvement Program Summary

Listed below are the resources and expenditures for all pay-as-you-go capital expenditures for the City of Leawood. This includes General, Special Revenue, and Capital funds. This presentation does not include transfers in/out between capital funds.

	2007 Actual	2008 Estimate	2009 Budget
Beginning Capital Reserves	8,054,350	7,365,624	7,429,188
Revenues			
Sales Tax	685,520	702,658	720,224
Gasoline Tax	892,952	894,810	912,630
Alcohol Tax	275,816	296,393	311,005
Grants	2,559,586	559,126	734,000
All Other	941,495	225,311	261,302
General Fund	6,561,815	8,436,578	9,417,466
Total	11,917,184	11,114,876	12,356,627
Expenditures			
by Department			
Administration	300,205	245,166	209,300
Police	2,074,393	1,124,525	1,195,227
Fire	480,104	212,000	142,500
Public Works	7,454,116	5,440,343	4,510,600
Parks & Recreation	2,234,692	3,968,678	3,067,744
Total	12,543,510	10,990,712	9,125,371
by Project			
Arterial Streets	2,082,626	2,205,400	2,869,800
Residential Streets	830,479	968,026	415,800
Stormwater	4,476,876	1,595,717	1,040,000
Park Maintenance	193,188	2,902,402	1,523,500
Golf Course	1,385,358	577,142	664,100
Buildings & Facilities	208,739	844,200	834,000
Justice Center	1,811,793	890,025	934,527
Equipment	434,658	433,166	283,550
Vehicles	1,018,498	257,500	442,150
Public Art	101,295	317,134	117,944
Total	12,543,510	10,990,712	9,125,371
Revenues Over (Under) Expenditures	(626,326)	124,164	3,231,256
less lease pymt South Park	(62,400)	(60,600)	(508,800)
Ending Capital Reserves	7,365,624	7,429,188	10,151,644

Pay-As-You-Go Capital Program
2009 – 2013
Capital Improvement Summary by Fund

City Equipment Fund
A total of **$1,384,600** is planned for purchase from the City Equipment Fund. The details of this equipment can be found on pages 88 through 90.

Special Highway Fund
The purpose of this special revenue fund is to provide for the pay-as-you-go slurry seal and residential street improvement programs. These programs include a total of **$1,200,000** in 2009 to fund slurry seal ($400,000) and mill/overlay repairs ($800,000). The slurry seal initiative is scheduled to increase by $50,000 each year, until the annual total reaches $500,000, in 2011. The main revenue source for this fund is the Gasoline Tax along with a transfer from the General Fund.

Street Improvements Fund
This fund provides for pay-as-you-go street improvements for the Arterial program and other street/signal repairs. In 2009 this program will be financially responsible for $935,800 of the **$1,669,800** total improvements after the projects are complete. All but one of the planned projects for 2009 will be administered by the City. The City assumes 100% of the funding requirements until the projects are complete. After completion, the cooperating entities (surrounding city or county funds) are billed and reimbursement funds received. Half of the costs for one project, State Line Rd, 95th to 103rd Streets, will be paid for and the project administered by Kansas City, Mo. A total of $584,000 in C.A.R.S. (County Assistance Road System) reimbursements will be received for three projects. The 1/8-cent Sales Tax Fund will provide $325,000 to help fund street repairs in 2009.

Capital Improvements Fund
A total of **$600,000** has been included in this fund for the Accelerated Stormwater program. These funds will be used to repair failing curb inlets, junction boxes and point repairs.

Building improvements total **$633,500** for 2009 and are listed below. These improvements are reviewed annually and prioritized throughout the 2009 – 2013 planning period.

Police Buildings:	
Door Closers	$5,500
Fire Department:	
FS #1, Exterior Building Repairs	$44,000
Standby Generator, FS #1	$45,000
Park Maintenance:	
Replace Unit Heater, Maint Bldg	$11,000
Replace Roof, Material Storage Bldg	$97,900
Car Wash Entry Door, Park Bldg	$6,600
Entry Doors/Hardware, Lodge	$44,000
Park Maintenance, Other:	
Median Landscaping	82,500
135th Street Water Features	66,000
Aquatic Center:	
Ultraviolet Chlorine System	$55,000
Replace/Maintenance, Deck Wall	$55,000
Golf Course:	
Perimeter Fencing, Course	$55,000
Practice Tee	$66,000

Other pay-as-you go expenses included in this fund in 2009 are: repairs to several parking lots to comply with NPDES; **$300,000** for the Golf Course Maintenance building parking lot; **$330,000** for the Park Maintenance building parking lot; and **$110,000** for the Public Works building parking lot.

Pay-As-You-Go Capital Program
2009 – 2013
Capital Improvement Summary by Fund

A total of **$1,000,000** in 2009 will provide for engineering and trail repairs/improvements for the College trail, the N lake trail and the E City Park trail. Also included in this fund, annually, is a reserve of **$75,000** for engineering design costs, to be used on an as needed basis.

1/8-cent Sales Tax Fund

The collection of this revenue began in July, 2000 with a purpose of completing residential street repairs and stormwater repairs that are not eligible for county funding. This tax was originally scheduled to expire in June, 2005. However, in August 2004, citizens voted 71% in favor of extending this tax until 2010. In August 2008, Leawood residents approved the continuation of this tax for an additional five years, until 2015. The 2009 Budget includes **$440,000** for City-owned stormwater projects that do not have SMAC funding in this fund. The 2008 Estimated Budget includes $610,000 for the completion of two stormwater projects by year-end. The funding of these projects fluctuate from year to year depending on the size, cost and scope of the projects. See page 94 for further detail. As mentioned previously, $325,000 will be transferred to the Street Improvements fund for residential street projects in 2009.

Special Parks and Recreation Fund

The Special Parks and Recreation fund collects one-third of the Alcohol Tax funds received by the State. State law required that all monies received by this fund be expended for the purchase, establishment, maintenance or expansion of services, programs and facilities. The 2009 budget includes **$325,000** for pond and trail improvements, and **$50,000** for other repairs and/or equipment purchases yet to be determined.

City Capital Art

Annually, the City allocates funding for cultural arts and the acquisition of art pieces. The 2009 art allocation is $162,739 and is distributed as follows: Cultural Arts in the amount of $42,300; Community Theater in the amount of $58,700; and the remainder of $61,739 for capital art purchases. If the Capital Art budget is not used in the current year, it may be carried over to the next budget year. Art purchases are carefully selected and often times due to the price of a selection, a year or two may pass before a specific piece of art may be acquired. Planned art purchases in 2009 total **$35,000**. The acquisition of several pieces of art, totaling $171,300, should occur in 2008. See page 97 for more detail. This fund also includes a reserve for annual art maintenance repairs, of **$82,944**, in 2009. This amount represents 10% of the total art value for all city-owned pieces and therefore changes annually as art is added.

Public Art Impact Fee

This fund collects fees from developers for the purchase of public art. Currently no purchases are planned for 2009. However, $100,000 for City Park art will be expended in 2008. Similar to the City Capital Art fund, money in this fund may also be carried over to the next budget year if not spent. For a schedule of planned purchases, see page 97.

Also Included in capital is the accounting reallocation of **$934,527** to the Public Safety Fund. This fund was established to accumulate resources to cash-finance the construction of the Justice Center.

*The total for pay-as-you-go (PAYG) capital equipment and projects is **$9,125,371** for 2009.*

Pay-As-You-Go Capital Program
2009 - 2013
Capital Leases & Capital Equipment

The next few pages detail the planned capital equipment and vehicle purchases for 2009. The City follows a vehicle and equipment replacement policy, amended in February 2008, which uses the following criteria:

Type of Vehicle/Equipment	Suggested Replacement
Automobiles (Full-Size & Mini Vans)	7 - 10 years / 100,000 miles
Police Patrol Units	2 years / 85,000 miles
Police/Fire Special Service Vehicles	4 - 7 years / 65,000 miles
Police Motorcycles	2 years *(special lease agreement with the vendor)*
Sport Utility Vehicles	7 - 10 years / 100,000 miles
Light and Medium Duty Pickups/Flat Beds	6 - 9 years / 80,000 miles
Heavy Duty Truck Chassis, Specialty Units	15 - 20 years / 200,000 miles
Fire Trucks	10 - 15 years
Fire, Heavy Duty Specialty Units	7 - 10 years
Street Sweepers	4 - 5 years / 4,000 hours
Construction Equipment	7 - 10 years / 7,000 hours

The City attempts to use cash to purchase a majority of the routine capital replacements, but in order to maintain cash flow, and to purchase costly items, lease/purchase agreements are sometimes utilized. Current leases are:

		Lease Expires	Impact on Operating Budget
GENERAL FUND - Capital Lease/Purchase Payments:			
General Operations *(11110.11210.871100/872100)*			
City Hall Building - 4800 Town Center Dr	$417,500	2012	None
Fire *(11110.22530.871100/872100)*			
Fire Pumper & Rescue Unit	$201,100	2013	None
Golf *(11110.44610.871100/872100)*			
2006 Golf Carts	$58,800	2009	Maintenance reduced
PARK IMPACT FEE FUND - Capital Lease/Purchase Payments:			
Parks & Recreation *(13060.44440.871100/872100)*			
Lease Payment South Park	$508,800	2009	None
Total Capital Lease/Purchase Payments:	$1,186,200		

		Creates Efficiency	Impact on Operating Budget
CITY EQUIPMENT FUND - Planned Capital Purchases:			
Information Services *(13010.11610.814000)*			
Software Upgrades	$15,750	Y	Reduce downtime/maint
Hardware & General Technologies	$15,750	Y	Maintenance reduced
Phone System Upgrades	$10,500	Y	Maintenance reduced
Upgrade to Microsoft Select 6.0 Licensing	$47,300	Y	None
Replace Council Chamber Cameras/Displays	$100,000	Y	Maintenance reduced
	$189,300		

Pay-As-You-Go Capital Program
2009 - 2013
Capital Leases & Capital Equipment

CITY EQUIPMENT FUND - Planned Capital Purchases (con't):		Creates Efficiency	Impact on Operating Budget

These purchases keep the City running smoothly by ensuring that employees are on compatible levels of software. Funds are also included to keep hardware updated and replaced, as needed, to enhance the speed of applications. Periodic upgrades to the phone system, to eliminate malfunction and reduce downtime, are also planned annually. The Microsoft licensing is an annual requirement for the software. Also, a total of $100,000 has been included to replace the 12-year old cameras and display system in the City Council chambers.

Code Services *(13010.11840.814000)*			
SUV *(Unit 502)*	$20,000	Y	Reduce downtime/maint
	$20,000		

This vehicle will replace a current unit which is used by the field Inspectors.

Police Dept Equipment *(13010.22130.811000)*			
Speed Control System	$15,750	N	Maintenance reduced
Police Admin *(13010.22110.812000)*			
Administration Vehicle *(Unit 105)*	$26,300	N	Maintenance reduced
Police Investigations *(13010.22120.812000)*			
1 Investigation Vehicle *(Unit 163)*	$25,200	N	Maintenance reduced
Police Patrol *(13010.22130.812000)*			
5 Patrol Vehicles *(Units 120,122,142,143,147)*	$152,250	N	Maintenance reduced
Police Traffic *(13010.22190.812000)*			
1 Harley Davidson Motorcycle *(Units 187)*	$6,300	N	Maintenance reduced
Police Animal Control *(13010.22180.812000)*			
Animal Control Truck *(Unit 191)*	$29,400	N	Maintenance reduced
	$255,200		

The City has a vehicle replacement policy, which calls for most vehicles to be replaced between 7-10 years of age, or 100,000 miles. This maximizes the salvage value of the vehicle, while eliminating costly repairs and downtime. One exception to this policy are police patrol vehicles, which are rotated every other year, due to the many hours of engine time, even if the mileage has not reached 100,000. The best cars are kept and used in other capacities, while older ones are replaced. Patrol motorcycles are replaced very other year.

Fire Dept Equipment *(13010.22530.811000)*			
Air Bag System	$12,400	N	Increased Safety
Opticom Systems (3)	$44,100	N	Improve Response Time
Fire Dept Vehicles *(13010.22530.812000)*			
Large SUV *(Unit 312)*	$42,000	N	Improve Response Time
	$98,500		

Pay-As-You-Go Capital Program
2009 - 2013
Capital Leases & Capital Equipment

CITY EQUIPMENT FUND - Planned Capital Purchases (con't):		Creates Efficiency	Impact on Operating Budget

The purchase of the opticom systems represent the second phase of the conversion of selected intersections to allow firefighters to control the signals during emergency situations. An additional two more systems are planned for purchase in 2010. The large SUV will replace an existing unit.

Public Works Equipment *(13010.33200.811000)*			
Backhoe Unit *(Unit 473)*	$120,750	N	Maintenance reduced
Skid Steer Loader Unit *(Unit 475)*	$42,000	N	Maintenance reduced
Breaker Attachment *(Unit 480)*	$14,700	N	Maintenance reduced
	$177,450		
Public Works Vehicles *(13010.33200.812000)*			
1 Service Utility Vehicle *(Unit 404)*	$33,600	N	Maintenance reduced
1 Dump Truck *(Unit 453)*	$157,500	N	Maintenance reduced
1 Pick-up Truck *(Unit 437)*	$47,250	N	Maintenance reduced
	$238,350		

All of the Public Works vehicles and equipment will replace existing inventory and will be utilized by the Street Maintenance/Operations crews for snow removal and normal street maintenance or by field inspection personnel.

Parks & Recreation Equipment *(13010.44500.811000)*			
Wacker Generator & Accessories *(New)*	$22,000	Y	Improve Service/Efficiency
Parks & Recreation Vehicles *(13010.44500.812000)*			
3/4 Ton Pickup Truck *(Unit 603)*	$35,700	N	Maintenance reduced
2 One Ton Pickup Trucks *(Units 605, 622)*	$105,000	N	Maintenance reduced
	$162,700		

The 2009 Budget includes the purchase of a generator to be used at city events, instead of paying rental expense. The trucks will replace current inventory and will be used by the Park Maintenance staff.

Golf Course Maintenance Equipment *(13010.44620.811000)*			
Tri-Plex Mower	$25,800	N	Maintenance reduced
Slope Trim Mower	$29,900	N	Maintenance reduced
Topdresser Vehicle	$21,000	N	Maintenance reduced
Fairway Mower	$37,100	N	Maintenance reduced
Greens Sprayer	$29,400	N	Maintenance reduced
Lake/Aerifier Fountain	$7,900	N	Maintenance reduced
2 Heavy Duty Trucksters	$36,700	N	Maintenance reduced
3 Light Duty Carry-alls	$25,300	N	Maintenance reduced
	$213,100		

Pay-As-You-Go Capital Program
2009 - 2013
Capital Leases & Capital Equipment

		Creates Efficiency	Impact on Operating Budget
Golf Course Operations Equipment *(13010.44610.811000)*			
Clubhouse Video System *(New)*	$30,000	N	Maintenance reduced
	$30,000		

These items will replace current inventory in 2009, except for the clubhouse video system, which is a new purchase.

GRAND TOTAL - CITY EQUIPMENT FUND:	$1,384,600

SPECIAL PARKS & RECREATION FUND - Planned Capital Purchases:

Dredge N Pond/114th & Tomahawk Trail Imprv (76018)	$325,000	N	Maintenance reduced
Other Repairs/Equipment - Yet to be Determined	$50,000	N	Maintenance reduced
GRAND TOTAL - SPECIAL PARKS/REC	$375,000		

The 2009 budget includes $325,000 for pond and trail improvements from the Special Parks & Recreation fund. Repairs include the dredging of the north pond and trail improvements to the 114th & Tomahawk trail. Also in this fund is $50,000 which has been included for other repairs and/or equipment, to be determined by staff as needed.

Pay-As-You-Go Capital Program

2009 - 2013

Arterial/Collector Rehabilitation Projects

Street Improvements Fund, 13020 (Includes the Arterial Street Program and Other Street/Signal Repairs)

Project		Proj #	Project Type	Estimated Cost	Other Cities		C.A.R.S. Funds**	Program Cost
2008 Arterial Street Improvement Program								
Kenneth Rd - 135th to City Limit	*	72005	Mill & Overlay	$130,000				$130,000
123rd St, State Line Rd - Mission Rd	*	72006	Mill & Overlay	$585,000			$292,880	$292,120
117th St - Nall to Town Center Dr	*	72007	Mill & Overlay	$50,000				$50,000
State Line Rd - 83rd to 95th Streets		72008	Mill & Overlay	$284,000	$142,000	KCMO		$142,000
Traffic Signal Imprv, 123rd/Mission	*	72026	Traffic Signals	$160,000				$160,000
Annual Total				**$1,209,000**	**$142,000**		**$292,880**	**$774,120**
2009 Arterial Street Improvement Program								
Roe Avenue - 135th to 140th	*	72011	Mill & Overlay	$598,400			$272,000	$326,400
Mission Rd, 127th St-135th St	*	72012	Mill & Overlay	$521,400			$237,000	$284,400
State Line Rd, 95th St to 103rd St		72013	Mill & Overlay	$330,000	$150,000	KCMO	$75,000	$105,000
Re-Saw/Fill Joints on 135th St	*	72027	Cut/Seal Joints	$220,000				$220,000
Annual Total				**$1,669,800**	**$150,000**		**$584,000**	**$935,800**
2010 Arterial Street Improvement Program								
103rd St, Mission Rd-State Line	*	72014	Mill & Overlay	$1,200,000			$600,000	$600,000
State Line Rd, I-435 Ramp to 119th St		72028	Mill & Overlay	$500,000	$250,000	KCMO	$125,000	$125,000
Mission Rd - 95th to 103rd Streets		72016	Mill & Overlay	$262,000	$196,500	OP		$65,500
Annual Total				**$1,962,000**	**$446,500**		**$725,000**	**$790,500**
2011 Arterial Street Improvement Program								
119th St - Roe to State Line Rd	*	72017	Mill & Overlay	$600,000			$300,000	$300,000
104th Street Improvements	*	72015	Mill & Overlay	$125,000				$125,000
Nall - 119th to 135th Streets		72018	Mill & Overlay	$1,953,308	$790,809	OP	$977,000	$185,499
Town Center Drive	*	72019	Mill & Overlay	$300,000			$150,000	$150,000
127th St, Mission Rd to Nall Ave	*	72020	Mill & Overlay	$200,000			$100,000	$100,000
Annual Total				**$3,178,308**	**$790,809**		**$1,527,000**	**$860,499**
2012 Arterial Street Improvement Program								
117th St - Roe to Tomahawk Crk	*	72021	Mill & Overlay	$200,000			$100,000	$100,000
133rd St - State Line Rd to Roe	*	72022	Mill & Overlay	$525,000			$262,500	$262,500
114th St - Tomahawk Crk to 115th St	*	72029	Mill & Overlay	$194,000				$194,000
115th St - Roe to Tomahawk Creek	*	72024	Mill & Overlay	$164,000			$82,000	$82,000
Annual Total				**$1,083,000**	**$0**		**$444,500**	**$638,500**
2013 Arterial Street Improvement Program								
Lee Blvd - Somerset to Mission Rd	*	72030	Mill & Overlay	$1,100,000			$550,000	$550,000
137th St - Nall to Roe	*	72031	Mill & Overlay	$250,000			$125,000	$125,000
Pawnee, 137th to 133rd Streets	*	72032	Mill & Overlay	$150,000				$150,000
Chadwick, 135th south 500 feet	*	72033	Mill & Overlay	$150,000				$150,000
Annual Total				**$1,650,000**	**$0**		**$675,000**	**$975,000**

* Project administered by City of Leawood
** Proposed C.A.R.S. Funding

Pay-As-You-Go Capital Program
2009 - 2013
Residential Street Program

Pay-As-You-Go (PAYG) funds are included in each year of the CIP to provide slurry seal and mill & overlay improvements to residential streets. The amounts for each year are reflected below. The Slurry Seal program began increasing $50,000 each year in 2006 until the annual total reached $500,000. For details of the debt-financed accelerated street rehabilitation program, see Page 105.

	Slurry Seal	Mill/Overlay	Total
2008 Estimate	#70003, $350,000	#70004, $800,000	$1,150,000
2009 Budget	#70005, $400,000	#70006, $800,000	$1,200,000
2010 Budget	#70007, $450,000	#70008, $800,000	$1,250,000
2011 Budget	#70009, $500,000	#70010, $800,000	$1,300,000
2012 Budget	#70011, $500,000	#70012, $800,000	$1,300,000
2013 Budget	#70013, $500,000	#70014, $800,000	$1,300,000

Stormwater Projects

Listed below are both SMAC and other stormwater projects, all financed with PAYG funds in the Capital Improvements Fund. A portion of the SMAC projects will be paid for from other sources, i.e., county contributions, federal grants or private contributions.

Project Number	Project Description	Total Cost thru 2007	2008 Estimated Project Cost	2009 Estimated Project Cost
DB-04-024 (#76009) *	SMAC – 82nd Terr/ Wenonga, S to Cherokee & 86th	$6,941,593	$627,841	$0
NC-04-001 (#73001) *	SMAC – Golf Course Project (Brittany Woods, Hole 13)	$1,875,069	$45,528	$0
#76013	9737 Overbrook, Leawood Estates - *Replace existing stormwater lines*	$7,775	$117,225	$0
#76014	8308 Meadow Lane, Leawood - *Replace existing stormwater lines*	$0	$125,000	$0
	Total Cost	$8,824,437	$915,594	$0

Currently, there is one SMAC project which is ***Uncommitted*** .

DB-04-19 (#73002)	SMAC – 91st St to Ensley Ln & Wenonga	$800,000	$200,000	Design and Construction in 2012.
	Total Cost	$800,000	$200,000	

Pay-As-You-Go Capital Program
2009 - 2013
1/8-Cent Sales Tax Revenue

In April of 2000, the citizens of Leawood approved a 1/8-cent sales tax for improvement of City-owned stormwater projects as well as acceleration of the annual street improvement program. This five-year tax became effective July 1, 2000. In August 2004 voters approved, with 71% of the vote, to extend this tax for another five years until June 30, 2010. Then in August 2008, the tax was extended for an additional five years until 2015. Approximately half of the tax collected goes towards increasing the number of streets for rehabilitation. Listed below are the stormwater projects recommended for funding, financed by the other half of the tax collected.

Year Funded	Project Name/Number		Subdivision	Project Description	Project Cost
2008	Sagamore Road & High Drive	#77008	Leawood South	Enclose existing open channel - Install approx 1,300 linear ft of storm sewer pipe to convey 10-yr flow. Built with the High Drive Reconstruction project.	$550,000
2008	137th Street & Pembrooke	#77004	Leawood Falls	Install pipe and inlet system to capture and convey runoff from the 10-yr event.	$60,000
				TOTAL FOR 2008	***$610,000***
2009	85th St & Reinhardt	#77003	Leawood Lanes	Install pipe and inlet system to capture and convey runoff from the 10-yr event.	$440,000
				TOTAL FOR 2009	***$440,000***
2010	87th Street & Cherokee	#77005	Leawood Heritage	Install pipe and inlet system to capture and convey runoff from the 10-yr event.	$202,000
2010	12601 Norwood	#77006	Royse	Install new stormwater lines.	$250,000
				TOTAL FOR 2010	***$452,000***

Currently, there is one project which is ***Uncommitted.***

2011	97th & State Line	#77007	Leawood Estates	Replace stormwater lines.	$350,000

Pay-As-You-Go Capital Program
2009 - 2013
Other Projects

The following represent projects which have been included in the CIP for other repairs and replacements. These PAYG projects are funded within the City Capital Improvements Fund, unless otherwise noted.

Year	Project Name/Number		Project Description	City Project Cost
2008	Ironwoods Restroom Facilities	#76001	Construction of 2 restroom facilities at Ironwoods Park, one in the cabin area and the second in the playground area.	$495,644
2008	Lake at Ironwoods	#76002	Improvements to the lake at Ironwoods Park. *(A total of $255,000 of this project is paid from the Special/Parks Recreation Fund).*	$565,094
2008	Creek Bank Stabilization	#76003	Installation of creek bank stabilization on Negro Creek at the Ironhorse Golf Club.	$70,123
2008	Ironhorse Golf Course Greens Repair	#76004	Reconstruction and replacement of all 18 greens at the Ironhorse Golf Course.	$80,042
2008	Ironwoods Master Plan	#76005	Master plan for the amphitheater stage area.	$95,000
2008	Gezer Park	#76006	Creation of a park in honor of Leawood's sister city, Gezer Region in Israel *(includes the prep work of the lake for the placement of the art).*	$1,100,000
2008	Trail Repairs	#76020	Repairs to the 123rd & Mission trail.	$300,000
2008	Public Works Vehicle Storage Facility	#76011	Construct facility to house city vehicles at the Public Works Facility.	$487,000
			TOTAL FOR 2008	***$3,192,903***
2009	Golf Course Maint Building Parking Lot	#49116	Repair the parking lot adjacent to the Maintenance Building to comply with NPDES.	$300,000
2009	Golf Course Practice Tee	#49117	This second phase of the artificial tee line will complete the replacement of the concrete mat stations & provide 20 more spots on the range.	$66,000
2009	Park Maintenance Bldg Parking Lot	#76012	Repair the parking lot to reconfigure water flow and comply with NPDES.	$330,000
2009	Public Works Building Parking Lot	#76015	Repair the parking lot to reconfigure water flow and comply with NPDES.	$110,000
2009	Pond & Trail Improvements	#76018	Dredge N Pond/114th & Tomahawk and Trail Improvements, N/S College Blvd *(Special Parks & Recreation Fund)*	$325,000

Pay-As-You-Go Capital Program
2009 - 2013
Other Projects

2009	Tomahawk Creek Bank Erosion Repairs	#76017	Engineering & trail repairs/improvements for the College trail, the N Lake trail and the E City Park trail.	$1,000,000
2009	Accelerated Stormwater PAYG *	#76022	Repair failing curb inlets, junction boxes, and point repairs. Specific projects to be determined later.	$600,000
2009	Justice Center **	#76008	Construction of a Police and Court Facility between 2009 and 2010. *Funded from the Public Safety Fund.*	$16,000,000
			TOTAL FOR 2009	***$18,731,000***
2010	Police Building, Roof Replacement	#76019	Replace the current Police Building roof. *(May not be necessary - contingent on the timing of the Justice Center construction & possible future use of the current Police building).*	$235,000
			TOTAL FOR 2010	***$235,000***
2011	City Hall Roof Repairs	#76010	Replacement of the City Hall roof, gutters, roof top air units and an air balance of the system.	$793,000
			TOTAL FOR 2011	***$793,000***

*The **Uncommitted** projects include:*

TBD	City Park Restroom/Shelter house	#71016	Remove shelters A&B, rebuild shelters and add a restroom facility.	$600,000
TBD	Lawn/Landscape Improvements, N Side of City Hall	#76023	Repair/replace pavers, plants, trees and improvements to the small amphitheater area.	$250,000
TBD	Amphitheater, Ironwoods Park	#76021	Construction of a permanent stage at Ironwoods Park (Phases III-IV).	$1,437,700
TBD	Improvements to Roe Ave Trail Tunnel	#76024	Construct a new tow-wall to prevent erosion and installation of LED lights.	$100,000
TBD	Portable Stage/Show Wagon	NA	Purchase a stage to be used at city events and rented out to surrounding agencies.	$101,000
			TOTAL Uncommitted	***$2,488,700***

** Currently it is anticipated that a total of $1million will be included annually, beginning in 2010 and continuing through 2015, in the C.I.P. to continue the Accelerated Stormwater initiative. Currently, it is proposed that these repairs would be debt-financed.*

*** The project will be cash-financed through several sources including: sale of city-owned property, a .4% city sales tax levy and .250% county public safety sales tax.*

Pay-As-You-Go Capital Program
2009 - 2013
Art Projects

The following represent planned art projects which have been identified by the Leawood Arts Council. This committee is responsible for Leawood's Art in Public Places Initiative (APPI) which is intended to integrate many aspects of art into the Leawood community in order to create a legacy of works to be enjoyed by current and future generations. The art purchases are made from the following two funds: the City Capital Art Fund and the Public Art Impact Fee Fund. Beginning in 2007 funds were included annually in the City Capital Art Fund for art maintenance, as needed. This amount varies annually as it represents 10% of the total art value for all city-owned art. As art is added, the total art value changes.

Year	Project Name/Number		Projected Funding Source	Project Cost
2008	Porch Lights	#79001	City Capital Art Fund	$61,300
2008	Gezer Park Art -- Stones & Steps	#79003	City Capital Art Fund	$55,000
2008	Sculpture Garden	#79006	City Capital Art Fund	$50,000
2008	City Park Art	#79007	Public Art Impact Fee Fund	$100,000
2008	Temporary Art	#79005	City Capital Art Fund	$5,000
2008	*Annual Art Maintenance*	NA	City Capital Art Fund	*$45,834*
			TOTAL FOR 2008	***$317,134***
2009	I-Lan Park Art	#79010	City Capital Art Fund	$30,000
2009	Temporary Art	#79005	City Capital Art Fund	$5,000
2009	*Annual Art Maintenance*	NA	City Capital Art Fund	*$82,944*
			TOTAL FOR 2009	***$117,944***
2010	Sculpture Garden	#79006	Public Art Impact Fee Fund	$50,000
2010	Temporary Art	#79005	City Capital Art Fund	$5,000
2010	*Annual Art Maintenance*	NA	City Capital Art Fund	*$93,554*
			TOTAL FOR 2010	***$148,554***
2011	Gezer Park Art *(Rita Blitt Art = $40,000 + $10,000 = Site)*	#79011	Public Art Impact Fee Fund	$50,000
2011	Temporary Art	#79005	City Capital Art Fund	$5,000
2011	*Annual Art Maintenance*	NA	City Capital Art Fund	*$103,554*
			TOTAL FOR 2011	***$158,554***
2012	Sculpture Garden	#79006	Public Art Impact Fee Fund	$50,000
2012	Temporary Art	#79005	City Capital Art Fund	$5,000
2012	*Annual Art Maintenance*	NA	City Capital Art Fund	*$108,554*
			TOTAL FOR 2012	***$163,554***
2013	Justice Center Art	#79004	City Capital Art Fund	$75,000
2013	Temporary Art	#79005	City Capital Art Fund	$5,000
2013	*Annual Art Maintenance*	NA	City Capital Art Fund	*$116,054*
			TOTAL FOR 2013	***$196,054***

Future Art Yet To Be Determined
Former Leawood City Hall Building Art

Pay-As-You-Go Capital Program
2009 - 2013
Capital Routine Repair and Replacement Expenditures to Facilities

Items placed on this schedule have a replacement cost over $5,000 and include repairs typically not capitalized but instead expensed in the year of completion. The schedule is reviewed annually during the budget process at which time, new items are added and existing items are evaluated to ensure proper placement on the schedule.

Building/Item	2008	2009	2010	2011	2012	2013	Total
City Hall (11110.33800.623400):							
Lobby/Stairs Carpet			$40,000				**$40,000**
Roof Maintenance	$15,000	**$15,000**	$15,000				**$45,000**
Exterior Hand Rails Paint			$15,000				**$15,000**
Mini Blind Replacement			$50,000				**$50,000**
Breakroom Cabinets/Appliances		**$13,000**					**$13,000**
Air Balance Control @ City Hall	$15,000						**$15,000**
Interior Paint, City Hall		**$10,000**	$7,000		$10,000		**$27,000**
Paint Old City Hall (Interior)			$5,000				**$5,000**
Police Department (11110.22110.623400):							
Police Facilities, Roof Repairs	$5,000	**$8,000**					**$13,000**
Interior Paint, Police Annex	$7,000						**$7,000**
Wall Renovations/Upgrade, Police Bldg						$10,000	**$10,000**
Rplc Exterior Step/Handrail, Police Bldg		**$18,000**					**$18,000**
Fire Department (11110.22510.623400):							
Fire Stations, Roof Repairs		**$5,000**	$5,000				**$10,000**
Public Works (11110.33800.623400):							
Interior Paint, PW Facility		**$5,000**					**$5,000**
Interior Car Wash Seal/Paint					$8,000		**$8,000**
Exterior Bollards/Frames/Island Curbs				$14,000			**$14,000**
Paint Structural Steel Vehicle Storage		**$20,000**					**$20,000**
Aquatic Center (11110.44200.623400):							
Replace Lockers		**$10,000**					**$10,000**
Exterior Paint, Aquatic Center					$10,000		**$10,000**
Park Maintenance (11110.44500.623400):							
Paint Interior, Ironwoods Cabins		**$8,000**					**$8,000**
Paint Interior, Ironwoods Lodge		**$13,500**					**$13,500**
Exterior Paint/Stain, Ironwoods Lodge	$30,000						**$30,000**
Interior Paint, Ironwoods Nature Center		**$10,000**					**$10,000**
Exterior Paint, Ironwoods Nature Center	$10,000						**$10,000**
Stripe Parking Lot, Ironwoods Park					$10,000		**$10,000**
Stripe Parking Lot, City Park					$10,000		**$10,000**
Repair Gate Operator		**$8,500**					**$8,500**
Replace Doors, Lions Shelter		**$5,000**					**$5,000**
All Park Facilities, Roof Repairs	$8,000		$12,000		$6,000		**$26,000**
Park Maint Bldg, Road to Building	$20,000						**$20,000**
Resurface Tennis/BB Courts	$37,000						**$37,000**
Golf Course (46400.600.623400.623410):							
Exterior Clubhouse Paint/Deck				$11,000			**$11,000**
Interior Paint/Wallcoverings					$15,000		**$15,000**
Dumpster Enclosure	$7,500						**$7,500**
Plant Large Trees	$5,000	**$5,000**	$5,000	$5,000	$5,000	$5,000	**$30,000**
	$ 159,500	***$ 154,000***	***$ 154,000***	***$ 30,000***	***$ 74,000***	***$ 15,000***	***$ 586,500***

Pay-As-You-Go Capital Program
2009 - 2013
Projected *Major Capital* Expenditures to Facilities

Items on this schedule indicate major asset improvements, have a total cost over $5,000 and meet the following criteria:

1. *The life of the asset is extended by more than 25%, OR*
2. *The cost results in an increase in the asset capacity, OR*
3. *The efficiency of the asset is increased by 10% or more, OR*
4. *Significantly changes the character of the assets, OR*
5. *In the case of streets, parking lots and roads, if the work done impacts the "base" structure.*

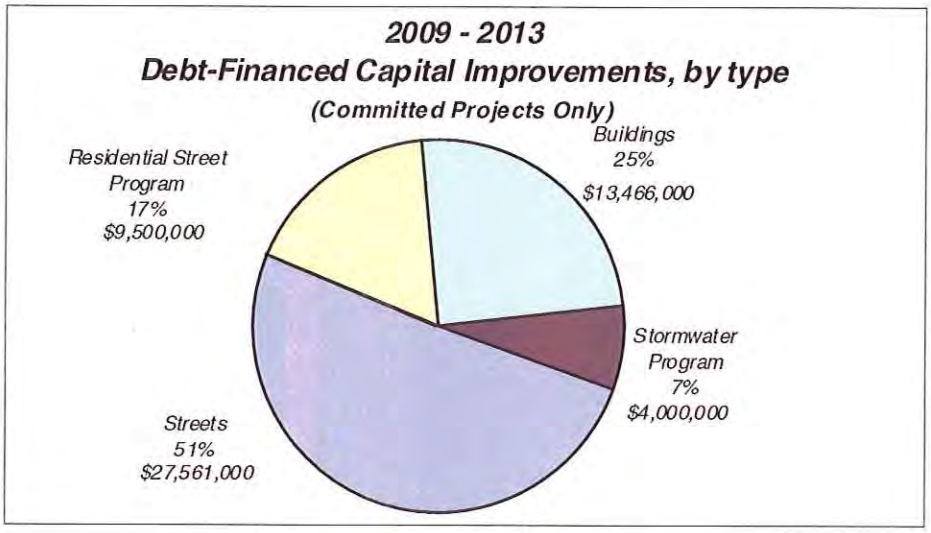
Building/Item		2008	2009	2010	2011	2012	2013	Total
City Hall:								
Computer Rm A/C, City Hall	74012.120.832000	$37,200						**$37,200**
Int Wall Renovations, City Hall	74001.120.832000	$5,000		$25,000		$25,000		**$55,000**
Restroom Repairs, City Hall	74013.120.832000			$40,000		$40,000		**$80,000**
Exterior Waterproof, City Hall	74014.120.832000	$20,000						**$20,000**
Roof Replacement, Old City Hall	74032.120.832000				$42,000			**$42,000**
Police Department:								
Access/Security System	74028.120.832000						$55,000	**$55,000**
Door Closers	74029.120.832000		**$5,500**					**$5,500**
UPS System, Police Dispatch	74010.120.832000						$45,000	**$45,000**
HVAC Replacement	74030.120.832000	$9,500					$26,000	**$35,500**
Fire Department:								
FS #1, Roof Section Replace	74015.120.832000	$23,000			$56,000			**$79,000**
FS #1, Exterior Building Repairs	74033.120.832000		**$44,000**					**$44,000**
FS #1, Garage Floors	74016.120.832000			$22,500				**$22,500**
FS #1, Standby Generator	74017.120.832000		**$45,000**					**$45,000**
FS #3, HVAC Replacement	74018.120.832000	$52,000						**$52,000**
Public Works Department:								
Fuel Dispensers, PW Bldg	74035.120.832000			$15,000				**$15,000**
Aquatic Center:								
Replace Building Awnings	74019.120.832000	$21,000				$25,000		**$46,000**
Repaint Pool	74003.120.832000				$85,000			**$85,000**
Replace Deck Awnings	74005.120.832000	$21,000				$25,000		**$46,000**
Ultraviolet Chlorine System	74036.120.832000		**$55,000**					**$55,000**
Replace/Maintenance, Deck Wall	74037.120.832000		**$55,000**					**$55,000**
Park Maintenance:								
HVAC Controls, Ironwoods Park	74031.120.832000	$35,000						**$35,000**
Unit Heater Rplc, Maint Building	74021.120.832000		**$11,000**					**$11,000**
Roof Repairs, Shelters A & B	74007.120.832000	$8,500						**$8,500**
Roof Rplc, Material Storage Bldg	74034.120.832000		**$97,900**					**$97,900**
Car Wash Entry Door, Park Bldg	74022.120.832000		**$6,600**					**$6,600**
Exterior Lighting, Park Building	74023.120.832000	$5,000						**$5,000**
Pressure Wash Equip, Pk Bldg	74024.120.832000			$15,000				**$15,000**
Fuel Dispensers, Park Bldg	74025.120.832000			$10,000				**$10,000**
Rplc Generator/Switch, Pk Bldg	74026.120.832000			$45,000				**$45,000**
Park Maintenance, Other:								
Median Landscaping	74027.120.840110		**$82,500**		$82,500			**$165,000**
135th Street Water Features	74009.120.840110		**$66,000**		$66,000			**$132,000**
Ironwoods Lodge:								
Entry Doors/Hardware, Lodge	74020.120.832000		**$44,000**					**$44,000**
Golf Course:								
Clubhouse Repairs	49115.800.832000	$228,100						**$228,100**
Cart Area Garage Doors	49112.800.832000			$10,000				**$10,000**
HVAC Rplc, Maint Bldg	49111.800.832000			$18,000				**$18,000**
Perimeter Fencing, Course	49109.800.840140		**$55,000**	$35,000	$45,000			**$135,000**
Artificial Turf Tee Area, Course	49110.800.840140	$25,000						**$25,000**
New Foot Bridges #11 & #15	49113.800.840140	$40,000						**$40,000**
Electrical Supply/Lake Aeration	49114.800.840140	$7,500						**$7,500**
Practice Tee	49117.800.840140		**$66,000**					**$66,000**
		$537,800	***$633,500***	***$235,500***	***$376,500***	***$115,000***	***$126,000***	***$2,024,300***

Debt-Financed Capital Improvements
2009 – 2013

The debt-financed projects included in the 2009 - 2013 CIP are shown on the following pages. Detailed information on the design, construction and bonding timelines for each project are provided. All outside funding sources are detailed on the next page. The plan, including years 2009 through 2013, totals $54,527,000 of which the City will fund 65%. Developer funds, along with funds from state, federal, county and neighboring cities comprise the remaining 35%.

The largest City cost for construction, $14,688,500, occurs in 2010 a result of several projects, all considered to be "Committed" by the Governing Body. Projects planned for construction in 2009 include Roe Avenue, 140th -143rd Streets, the 2009 Residential Street program, and two Transportation Development District (TDD) projects for parking structures at the Park Place development.

The chart below shows the types of projects which are targeted for debt-financing. The majority, or 51%, of the funds will provide for street infrastructure improvements, followed by 25% for City buildings, 17% for the accelerated residential street program, and 7% for the stormwater repair program.



Details of the debt-financed Residential Street Program can be found page 105. These project costs will be financed over the five-year planning period. The $9.5 million total cost for 2009 through 2013 is included in the summaries of all current and future debt-financed capital improvements.

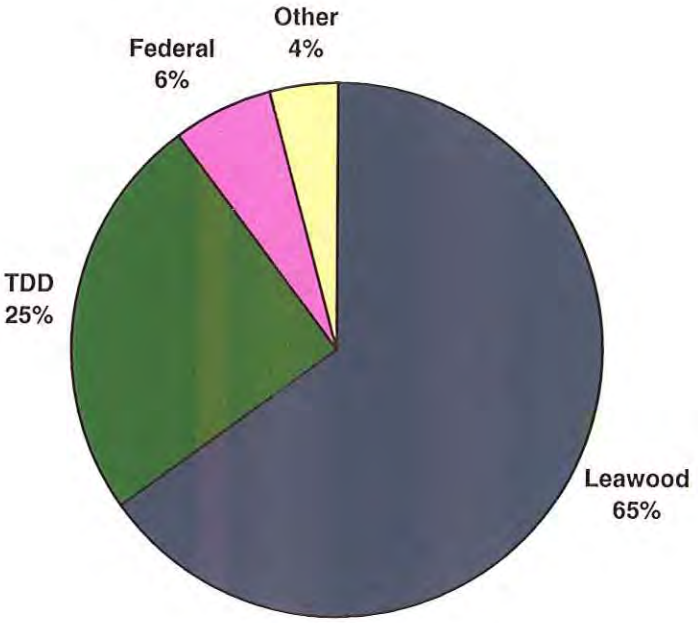
The current year and future bond and lease payments can be found on page 106.

Debt Financed Capital Improvements

Summary of All Current Year & Future
2009 - 2013

Total Cost All Projects
Cost Distribution by Contributors

Year	Leawood	SBD *	TDD *	State/ Federal	County	Other Cities	Total
2009	$1,726,900	$0	$13,466,000	$0	$0	$1,060,000	$16,252,900
2010	$14,668,500	$0	$0	$1,500,000	$0	$630,000	$16,798,500
2011	$2,788,100	$0	$0	$0	$0	$0	$2,788,100
2012	$13,807,500	$0	$0	$1,800,000	$0	$580,000	$16,187,500
2013	$2,500,000	$0	$0	$0	$0	$0	$2,500,000
	$35,491,000	$0	$13,466,000	$3,300,000	$0	$2,270,000	$54,527,000



*SBD = Special Benefit District Debt
*TDD = Transportation Development District Debt

Debt Financed Capital Improvements

Summary of All Current Year & Future
2009 - 2013

Total *Project* Cost - All Projects, by Construction Year

Project # and Description	*2009*	*2010*	*2011*	*2012*	*2013*
# 80129 143rd St, Mission Rd-Kenneth Rd				$12,687,500	
# 80162 143rd Street, Nall to Mission		$13,298,500			
# 80189 Roe Avenue, 140th-143rd Streets	$1,286,900				
# 80209 2009 Residential Streets, Phase II-Yr 1	$1,500,000				
# 80210 2010 Residential Streets, Phase II-Yr 2		$2,500,000			
# 80211 2011 Residential Streets, Phase II-Yr 3			$1,500,000		
# 80212 2012 Residential Streets, Phase II-Yr 4				$2,500,000	
# 80213 2013 Residential Streets, Phase II-Yr 5					$1,500,000
# 80401 Traffic Signals, College & Brookwood			$288,100		
# 80454 Park Place-Parking Structure #2 (TDD)	$6,966,000				
# 80455 Park Place-Aloft/Element Garage (TDD)	$6,500,000				
# 80503 2010 Accelerated Stormwater Reconst		$1,000,000			
# 80504 2011 Accelerated Stormwater Reconst			$1,000,000		
# 80505 2012 Accelerated Stormwater Reconst				$1,000,000	
# 80505 2013 Accelerated Stormwater Reconst					$1,000,000
	$16,252,900	$16,798,500	$2,788,100	$16,187,500	$2,500,000
COMMITTED	$16,252,900	$16,798,500	$2,788,100	$16,187,500	$2,500,000
UNCOMMITTED	*$0*	*$0*	*$0*	*$0*	*$0*

Committed projects are those which have been approved and authorized by a resolution, a development agreement or during the annual review o the CIP with the Governing Body. During the annual review, the Governing Body will review the projects and may make changes from the prior year provided funding is available.

Debt Financed Capital Improvements

Summary of All Current Year & Future
2009 - 2013

General Obligation Bonding Projections and Total City Cost All Projects
(Reflects City of Leawood Costs only)

Project # and Description	*2009*	*2010*	*2011*	*2012*	*2013*
# 80118 Amphitheater Build-Out, Phase I	$500,000				
# 80129 143rd Street, Mission Rd to Kenneth Rd			$10,307,500	$10,307,500	$10,307,500
# 80143 Nall Avenue, 143rd to 159th Streets	$6,036,963				
# 80162 143rd Street, Nall to Mission		$11,168,500		$11,168,500	
# 80189 Roe Avenue, 140th-143rd Streets	$226,900	$226,900			
# 80208 2008 Residential Streets, Phase I-Yr 5	$2,500,000				
# 80209 2009 Residential Streets, Phase II-Yr 1	$1,500,000	$1,500,000			
# 80210 2010 Residential Streets, Phase II-Yr 2	$2,500,000	$2,500,000	$2,500,000		
# 80211 2011 Residential Streets, Phase II-Yr 3		$1,500,000	$1,500,000	$1,500,000	
# 80212 2012 Residential Streets, Phase II-Yr 4			$2,500,000	$2,500,000	$2,500,000
# 80213 2013 Residential Streets, Phase II-Yr 4				$1,500,000	$1,500,000
# 80400 Traffic Signals, 128th & State Line	$366,300				
# 80401 Traffic Signals, College & Brookwood		$288,100	$288,100	$288,100	
# 80503 2010 Accelerated Stormwater Reconst *'	$1,000,000	$1,000,000	$1,000,000		
# 80504 2011 Accelerated Stormwater Reconst *		$1,000,000	$1,000,000	$1,000,000	
# 80505 2012 Accelerated Stormwater Reconst *			$1,000,000	$1,000,000	$1,000,000
# 80506 2013 Accelerated Stormwater Reconst *				$1,000,000	$1,000,000
	$14,630,163	$19,183,500	$20,095,600	$30,264,100	$16,307,500
Total Project Cost/Design Year	$3,500,000	$2,788,100	$13,807,500	$2,500,000	$0
Total City Cost/Construct Year	$1,726,900	$14,668,500	$2,788,100	$13,807,500	$2,500,000
Total Project Cost/Bond Year	$9,403,263	$1,726,900	$3,500,000	$13,956,600	$13,807,500

** The 2009 operating budget includes $600,000 in PAYG funding to begin the Accelerated Stormwater program. Currently, it is anticipated that a total of $1million will be included annually, beginning in 2010 and continuing through 2015, in the Capital Improvement Plan (C.I.P.) to continue the Accelerated Stormwater initiative. Beginning in 2010, it is proposed that these repairs will be debt-financed.*

COMMITTED
UNCOMMITTED

Committed projects are those which have been approved and authorized by a resolution, a development agreement or during the annual review o the CIP with the Governing Body. During the annual review, the Governing Body will review the projects and may make changes from the prior year, provided funding is available.

Debt Financed Capital Improvements

Summary of All Current Year & Future

2009 - 2013

Special Benefit District (SBD) Bonding Projections and Total City Cost

Project # and Description	2009	2010	2011	2012	2013
# 80403 135th & Fontana Traffic Signals (SBD)	$825,000				
# 83196 Park Place (SBD)		$4,743,322			
# 83197 Villaggio Project (SBD)	$4,500,000				
	$5,325,000	$4,743,322	$0	$0	$0
Total Project Cost/Design Year	$0	$0	$0	$0	$0
Total City Cost/Construct Year	$0	$0	$0	$0	$0
Total Project Cost/Bond Year	$5,325,000	$4,743,322	$0	$0	$0

Transportation Development District (TDD) Bonding Projections and Total City Cost

Project # and Description	2009	2010	2011	2012	2013
# 80450 135th St-Bury Power Lines (TDD)	$3,375,000				
# 80451 135th St-Add Third Lane (TDD)	$3,400,000				
# 80453 Park Place-Parking Structure #1 (TDD)	$8,034,000				
# 80454 Park Place-Parking Structure #2 (TDD)	$6,966,000	$6,966,000			
#80455 Park Place-Aloft/Element Garage (TDD)	$6,500,000	$6,500,000			
	$28,275,000	$13,466,000	$0	$0	$0
Total Project Cost/Design Year	$0	$0	$0	$0	$0
Total City Cost/Construct Year	$13,466,000	$0	$0	$0	$0
Total Project Cost/Bond Year	$14,809,000	$13,466,000	$0	$0	$0

COMMITTED
UNCOMMITTED

Committed projects are those which have been approved and authorized by a resolution, a development agreement or during the annual review o the CIP with the Governing Body. During the annual review, the Governing Body will review the projects and may make changes from the prior year, provided funding is available.

Debt-Financed Capital Improvements
2009 – 2013
Residential Street Program

In June 2002 the Governing Body approved an accelerated street rehabilitation program with the intent of eliminating some of the City's backlog of street repairs. Phase I of this debt-financed initiative included a total of $10,500,000 over the five-year period of 2004 through 2008; alternating funding of $1,500,000 and $2,500,000 each year. Phase II begins in 2009 with a total of $1,500,000 and continues the same alternating funding schedule as included in Phase I. These funds will allow the City to complete rehabilitation/repairs on entire neighborhoods where some of the streets have been improved in the past and others have not. The funding levels in the current Capital Improvement Plan (CIP) are as follows:

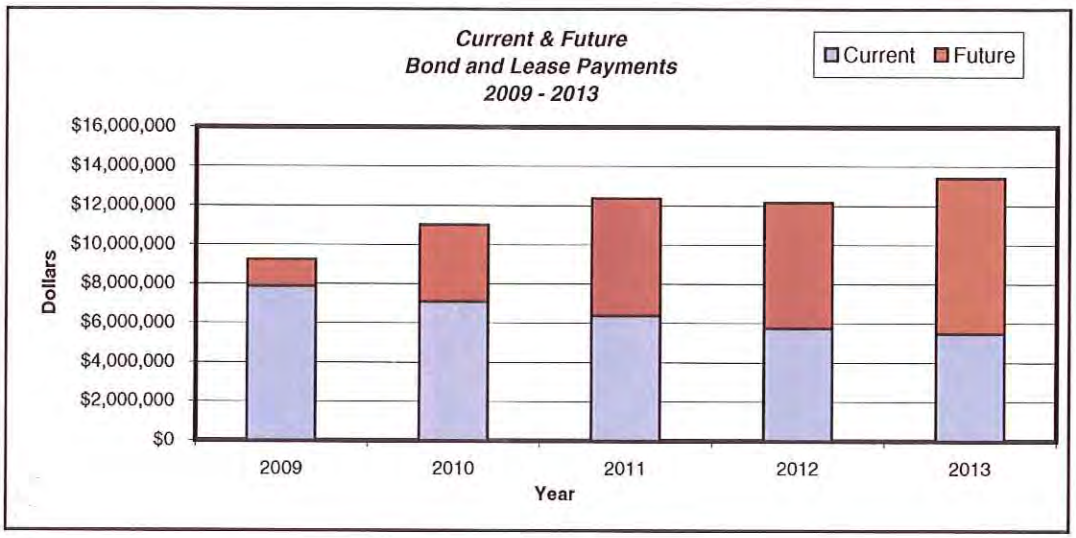
2009	$1,500,000
2010	$2,500,000
2011	$1,500,000
2012	$2,500,000
2013	$1,500,000

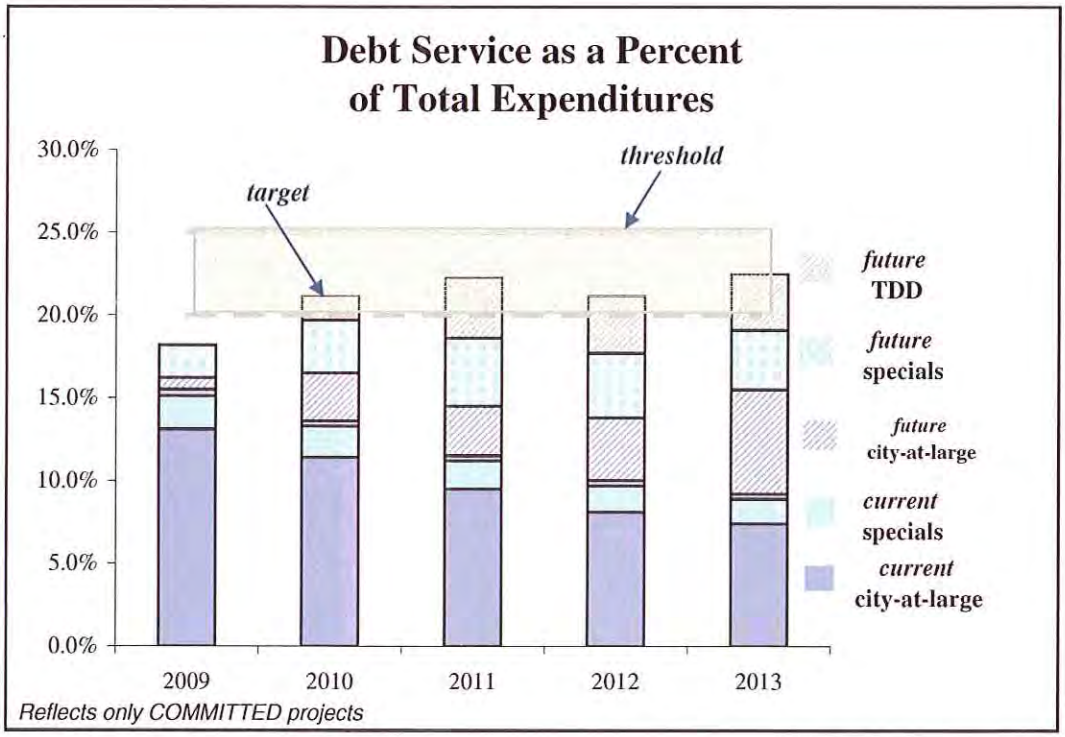
The following streets are planned for reconstruction in 2009 with an estimated cost of $1.3 million. The groups are selected for funding based on the PCI rating. The 2007 overall average PCI rating of all lane miles is 86.0, compared to the Governing Body goal of a street rating of not less than 70.0. Currently, the average for arterial streets is 95.0; for collector streets it is 95.0; and for residential streets it is 90.0. The Public Works Department annually reviews the streets and their ratings to determine if the particular street or group of streets should be shifted forward or backward within the five-year plan.

	Length (ft)	***PCI***	***Type of Work***
Group 5 - 2009			
85th St (Mission Rd to Ensley Pl)	2,850	73	Reconstruction
Wenonga Lane (W of 85th St)	365	64	Road Recon (no storm)
Cherokee Place (N of 85th St)	803	70	Reconstruction
Ensley Place (N of 85th St)	771	69	Reconstruction
	Avg PCI =	*71*	

Current & Future Bond And Lease Payments
2009 - 2013

	2009	2010	2011	2012	2013
Current Bond and Leases					
General Obligation - *includes Property Tax Supported & Special Assessments* *(Bond & Interest Fund)*					
Principal	*$4,785,000*	*$4,740,000*	*$4,180,000*	*$3,920,000*	*$3,965,000*
Interest	*$1,721,572*	*$1,557,137*	*$1,404,657*	*$1,262,614*	*$1,128,804*
Agency Debt - *includes Transportation District Debt*					
Principal	*$75,000*	*$75,000*	*$80,000*	*$80,000*	*$85,000*
Interest & Fees	*$107,525*	*$101,700*	*$95,875*	*$89,675*	*$83,475*
Leases					
Principal	*$701,246*	*$171,235*	*$178,256*	*$185,565*	*$193,173*
Interest	*$67,351*	*$29,858*	*$22,837*	*$15,529*	*$7,921*
Revenue Bonds					
Principal	*$380,000*	*$385,000*	*$395,000*	*$185,000*	*$0*
Interest	*$37,488*	*$27,988*	*$17,400*	*$5,550*	*$0*
Subtotal-Principal	**$5,941,246**	**$5,371,235**	**$4,833,256**	**$4,370,565**	**$4,243,173**
Subtotal-Interest	**$1,933,936**	**$1,716,683**	**$1,540,769**	**$1,373,368**	**$1,220,200**
Future Bond and Leases (Reflects COMMITTED Projects Only)					
General Obligation - *includes Property Tax Supported & Special Assessments* *(Bond & Interest Fund)*					
Principal	*$762,500*	*$1,760,446*	*$2,193,052*	*$2,427,717*	*$3,359,564*
Interest	*$585,090*	*$1,323,081*	*$1,702,964*	*$1,765,055*	*$2,363,790*
Agency Debt - *includes Transportation District Debt*					
Principal	*$0*	*$154,148*	*$424,079*	*$455,885*	*$490,077*
Interest & Fees	*$0*	*$602,550*	*$1,600,939*	*$1,569,134*	*$1,534,942*
Leases					
Principal	*$0*	*$72,750*	*$72,750*	*$194,250*	*$194,250*
Interest	*$0*	*$1,500*	*$1,500*	*$6,000*	*$6,000*
Revenue Bonds					
Principal	*$0*	*$0*	*$0*	*$0*	*$0*
Interest	*$0*	*$0*	*$0*	*$0*	*$0*
Subtotal-Principal	**$762,500**	**$1,987,344**	**$2,689,881**	**$3,077,852**	**$4,043,891**
Subtotal-Interest	**$585,090**	**$1,927,131**	**$3,305,403**	**$3,340,189**	**$3,904,732**
TOTAL Current & Future	**$9,222,772**	**$11,002,393**	**$12,369,309**	**$12,161,974**	**$13,411,996**





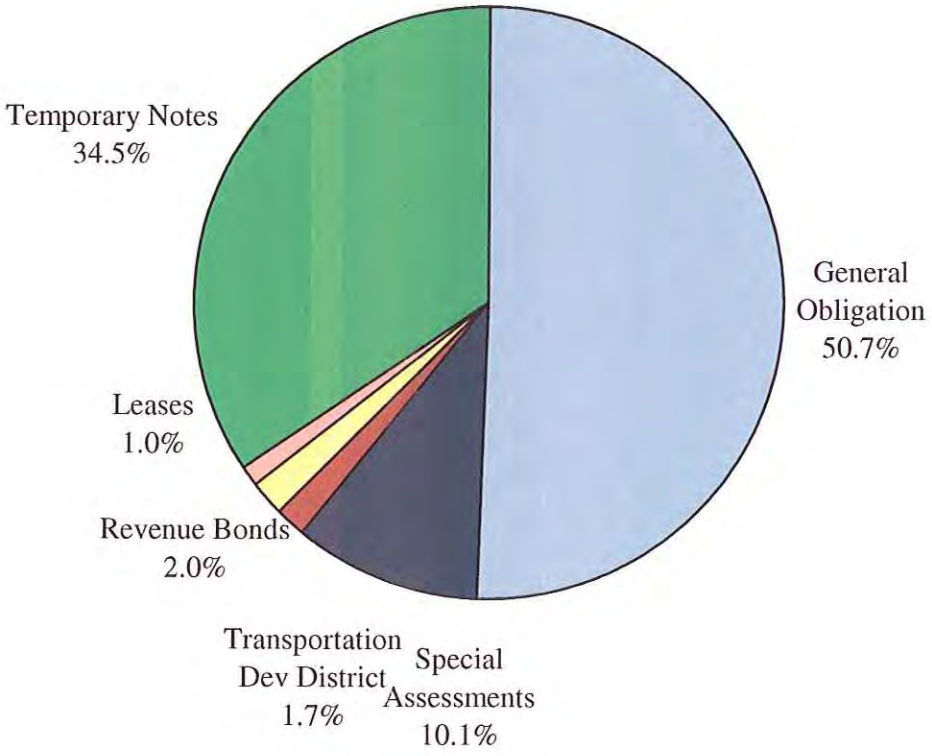
Debt Service as a Percent of Total Expenditures	2009	2010	2011	2012	2013
Current Tax-Supported:					
City-at-Large	13.1%	11.4%	9.5%	8.1%	7.4%
Special Assessments	2.0%	1.9%	1.7%	1.6%	1.5%
Current Agency-Supported:					
Transportation District Debt	0.4%	0.3%	0.3%	0.3%	0.3%
Future Tax-Supported:					
City-at-Large	0.7%	2.9%	3.0%	3.8%	6.3%
Special Assessments	2.0%	3.2%	4.1%	3.9%	3.6%
Future Agency-Supported:					
Transportation District Debt	0.0%	1.5%	3.7%	3.5%	3.4%
	18.1%	21.3%	22.4%	21.1%	22.4%
Threshold	25%	25%	25%	25%	25%
Target	20%	20%	20%	20%	20%

This measurement is a key operating ratio. The graph shows the current projects and the proposed future projects by category, city-at-large, special assessment and TDD. This ratio is projected to exceed the 20% target beginning in 2010, but does not exceed the 25% threshold throughout the planning period.

According to the City's financial advisors, TDD debt is not included as direct debt but is included as overlapping debt by the rating agencies, thus this threshold is maintained throughout the five-year planning period.

BONDS, NOTES, AND LEASES OUTSTANDING

	Outstanding 12/31/2007	Percent of Total
General Obligation	43,069,522	50.7%
Special Assessments	8,595,478	10.1%
Transportation Dev District	1,455,000	1.7%
Revenue Bonds	1,710,000	2.0%
Leases	822,069	1.0%
Temporary Notes	29,375,000	34.5%
TOTAL	**$85,027,069**	100.0%

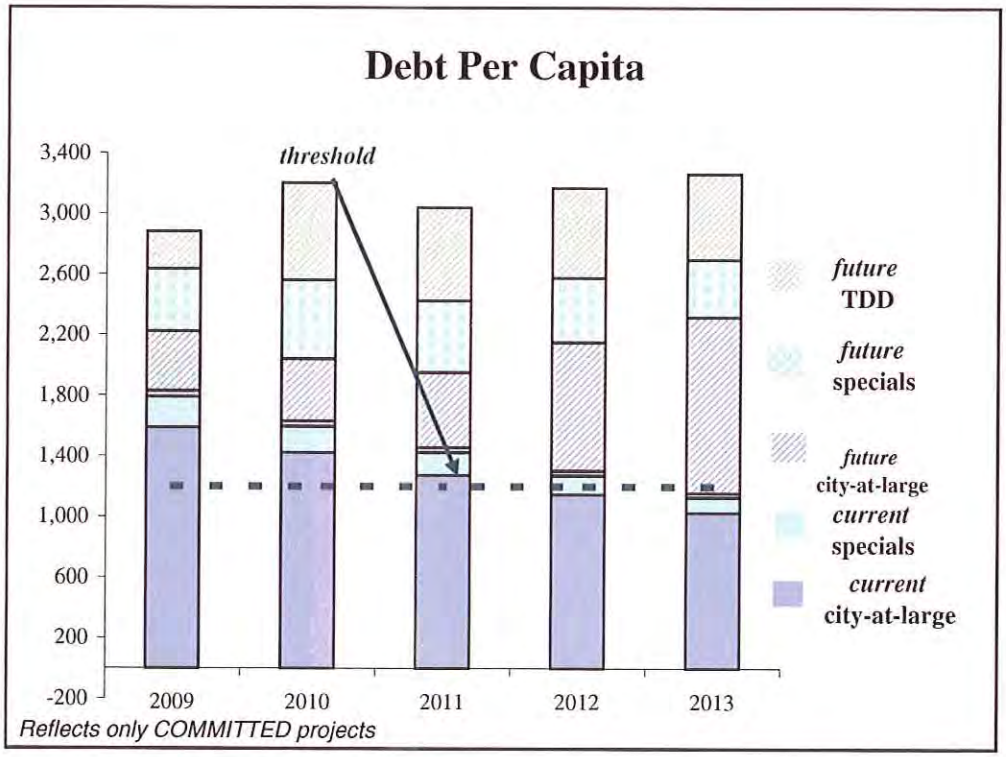


KEY DEBT MANAGEMENT RATIOS

	← *Forecast* →					
	2,009	**2,010**	**2,011**	**2,012**	**2,013**	**Standard**
Outstanding Debt per capita						
Net Debt (1)	$1,889	$1,758	$1,693	$1,941	$2,151	**< $1,200**
Direct Debt (2)	$2,594	$2,524	$2,389	$2,546	$2,669	
Direct and Overlapping Debt (3)	$5,715	$5,982	$5,765	$5,840	$5,882	
Debt outstanding as a percent of full valuation of property						
Net Debt (1)	0.9%	0.8%	0.8%	0.8%	0.9%	**< 1.5%**
Direct Debt (2)	1.2%	1.2%	1.1%	1.1%	1.1%	
Direct and Overlapping Debt (3)	2.7%	2.8%	2.6%	2.5%	2.4%	
Total debt service as a percent of total expenditures (4)	18.1%	21.3%	22.4%	21.1%	22.4%	**< 20%**
Debt Service Levy (per $1,000 of assessed value)	6.354	6.000	6.000	6.000	7.000	**NA**
Debt Payout in 10 Years						
Current Debt (2)	63.95%	65.43%	66.34%	65.32%	62.89%	**NA**
Current + *Only* Committed Future Projects (2)	28.12%	44.09%	49.41%	58.20%	65.31%	**NA**
Current + *ALL* Proposed Future Projects (2)	10.85%	7.50%	15.36%	31.18%	43.62%	**NA**

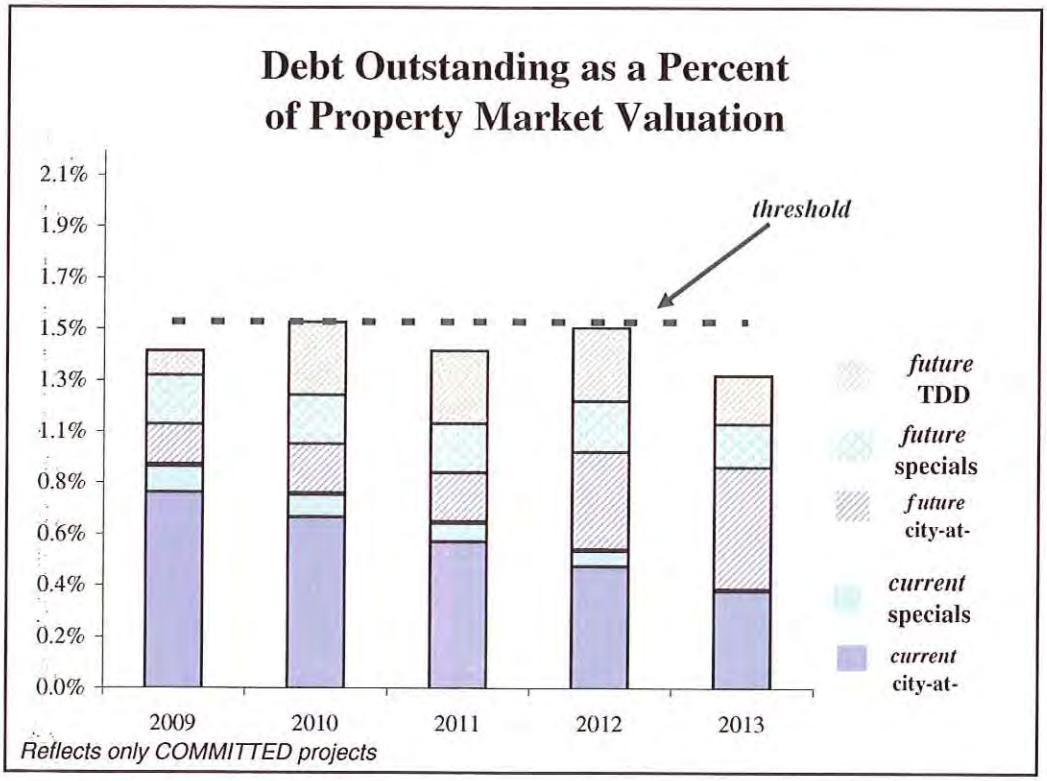
1. *General Obligation debt and capital leases supported by general tax levy revenues.*
2. *General Obligation, Special Assessment debt and capital leases, excluding Transportation Development District debt (TDD).*
3. *All debt described in #2 plus Leawood's share of debt from Blue Valley & Shawnee Mission school districts, Johnson County, County Parks & Rec and Leawood's TDD debt.*
4. *The Target is less than 20%, not to exceed 25% in any given year.*

These projections are based on the current assumptions in the City's comprehensive financial planning model.



Debt Per Capita	2009	2010	2011	2012	2013
Current Tax-Supported:					
City-at-Large	$1,589	$1,421	$1,275	$1,146	$1,026
Special Assessments	$201	$174	$149	$126	$103
Current Agency-Supported:					
Transportation District Debt	$40	$37	$34	$31	$28
Future Tax-Supported:					
City-at-Large	$391	$410	$494	$850	$1,160
Special Assessments	$413	$519	$471	$424	$380
Future Agency-Supported:					
Transportation District Debt	$247	$643	$618	$593	$567
	$2,880	$3,203	$3,040	$3,169	$3,265
Threshold	$1,200	$1,200	$1,200	$1,200	$1,200

As shown in the above graph, Leawood moves aggressively ahead of debt per capita (industry average) of $1,200 per citizen through 2013. Population is projected to increase approximately 2% annually throughout the planning period.



	2009	2010	2011	2012	2013
Debt as a Percent of Full Valuation					
Current Tax-Supported:					
City-at-Large	0.8%	0.7%	0.6%	0.5%	0.4%
Special Assessments	0.1%	0.1%	0.1%	0.1%	0.0%
Current Agency-Supported:					
Transportation District Debt	0.0%	0.0%	0.0%	0.0%	0.0%
Future Tax-Supported:					
City-at-Large	0.2%	0.2%	0.2%	0.4%	0.5%
Special Assessments	0.2%	0.2%	0.2%	0.2%	0.2%
Future Agency-Supported:					
Transportation District Debt	0.1%	0.3%	0.3%	0.3%	0.2%
	1.4%	1.5%	1.4%	1.4%	1.3%
Threshold	1.5%	1.5%	1.5%	1.5%	1.5%

For all years, except 2010, this measurement remains below the industry standard of 1.5%. This ratio helps buyers of city bonds determine how well a city carries its debt load when measured against property appraisal valuations.

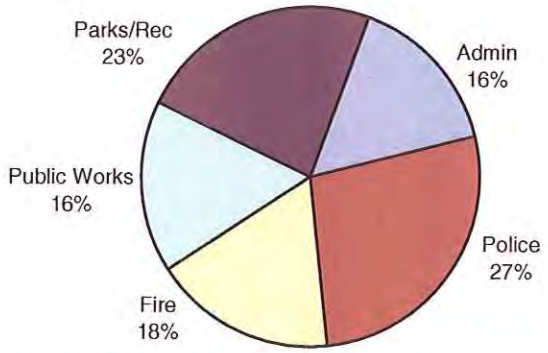
City of Leawood, Kansas

...everything that makes a great city

SUMMARY OF PERSONNEL
Full-Time Equivalents

	2007 Estimate	2008 Budget	2008 Estimate	2009 Budget
ADMINISTRATION				
Administration	3.00	3.00	3.00	3.50
Finance	8.23	9.23	9.23	9.23
Information Services	4.75	4.75	4.75	5.00
Human Resources	4.98	4.98	4.98	4.98
Legal Services	2.50	2.50	2.50	2.50
Municipal Court	9.00	9.00	9.00	9.00
Community Development				
Community Dev. Admin.	1.00	2.00	1.00	2.00
Planning Services	3.31	3.31	4.31	4.00
Neighborhood Services	4.23	4.23	3.23	3.00
Codes Services	6.25	6.25	6.25	6.00
	47.25	***49.25***	***48.25***	***49.21***
PUBLIC SAFETY				
Police	83.60	83.00	85.00	85.00
Fire	55.69	56.69	55.69	55.69
	139.29	***139.69***	***140.69***	***140.69***
PUBLIC WORKS	***47.42***	***48.92***	***48.92***	***50.92***
PARKS & RECREATION	***69.35***	***70.64***	***72.93***	***73.81***
TOTAL Full-Time Equivalent	**303.31**	**308.50**	**310.79**	**314.63**
FULL-TIME CIVILIAN POSITIONS	148.00	152.00	151.00	156.00
COMMISSIONED POLICE OFFICERS	61.00	61.00	63.00	63.00
SWORN FIRE PERSONNEL	54.00	55.00	54.00	54.00
TOTAL REGULAR PART-TIME (FTE)	5.01	4.26	4.38	3.63
TOTAL PART-TIME (FTE)	1.50	2.00	2.00	2.00
TOTAL SEASONAL/CASUAL (FTE)	33.80	34.24	36.41	36.00

City of Leawood 2009 Headcount, by Service Area
314.63 FTE's



SUMMARY OF PERSONNEL CHANGES

The 2009 Budget reflects an increase of 3.84 FTE's from the 2008 Estimated Budget. The additions include four full-time positions, 4.00 FTE's; the increase of a current part-time position to a full-time position, .25 FTE; one casual/seasonal position, .50 FTE; the elimination of 3 casual/seasonal Intern positions in Community Development, (.79) FTE's; and year-to-year changes in Parks seasonal staff, (.12) FTE's.

Community Development & Planning – .21 FTE's:

A full-time Administrative Assistant position will be added to the Community Development department in 2009. This position was included in the 2008 original budget but a Planning Technician position was filled instead. The Administrative Assistant position will support the Community Development Director, who will oversee the restructuring of the following areas: Planning, Neighborhood Services and Code Services. The Planning Technician was hired to assist the Planning staff with the demands of the department which is steady due to the continuing growth in the city.

In 2009, three casual/seasonal Intern positions (.79 FTE's) included in Planning, Neighborhood Services and Code Services will be eliminated. Additionally, the vacant Neighborhood Services Administrator position will be moved to Police Patrol in 2008

Information Services - .25 FTE:

A current .75 FTE part-time Information Services Specialist position will be increased to a 1.00 full-time position. The increased workload of the department, including the FullCourt package, RecTrac/ WebTrac, Eden and Intergraph systems have warranted a full-time position.

City Administration - .50 FTE:

A casual/seasonal Management Intern position has been added to assist with special projects as identified by the City Administrator and/or Council members.

Public Works – 2.00 FTE's:

One full-time position will be added to the Street Maintenance program in 2009. A current staff employee will assume a new position of Asset Management Manager, responsible for the maintenance of the street and stormwater databases. The creation of this position will result in the reassignment of personnel within the asphalt crew, thus requiring the addition of one more Street Maintenance Worker position in this program.

One full-time Vehicle Electronics Technician position will be added to the Public Works Department for a total of two technicians. The growing demands of an increasing vehicle fleet, especially within the Police Department have created this need. The police vehicle fleet will be the main responsibility of this position.

Parks & Recreation - .88 FTE's:

A full-time Arborist position will be added to the Park Maintenance program. This person will lead the tree trimming/maintenance operations and will supervise the tree ground crew employees. The desired individual will have certified arborist credentials.

Changes in programs, resulting in staffing needs of seasonal/casual positions occurs each year within this department. Thus the FTE counts for these types of employees will change accordingly.

Department/Position	2007 Estimate	2008 Budget	2008 Estimate	2009 Budget
ADMINISTRATION				
City Administration (11230)				
City Administrator	1	1	1	1
City Clerk	1	1	1	1
Deputy City Clerk	1	1	1	1
Management Intern (Seasonal/Casual)	0.00	0.00	0.00	0.50
	3.00	**3.00**	**3.00**	**3.50**
Finance (11240)				
Finance Director	1	1	1	1
Assistant Finance Director	0	1	1	1
Accounting Manager	1	0	0	0
Budget Manager	1	1	1	1
Senior Accountant	1	2	2	2
Accountant II	1	1	1	1
Accounting Specialist	3	3	3	3
Intern (Seasonal/Casual)	0.23	0.23	0.23	0.23
	8.23	**9.23**	**9.23**	**9.23**
Information Services (11610)				
Information Services Director	1	1	1	1
Webmaster & Exchange Administrator	1	1	1	1
Information Services Specialist	2	2	2	3
Information Services Specialist (Regular PT)	0.75	0.75	0.75	0
	4.75	**4.75**	**4.75**	**5.00**
Human Resources (11250)				
Human Resource Director	1	1	1	1
Human Resource Manager	1	0	0	0
HR Generalist	1	2	2	2
Receptionist	1	1	1	1
HR Assistant (Regular PT)	0.75	0.75	0.75	0.75
Intern (Seasonal/Casual)	0.23	0.23	0.23	0.23
	4.98	**4.98**	**4.98**	**4.98**
Legal Services (11410)				
City Attorney	1	1	1	1
Assistant City Attorney	1	1	1	1
City Prosecutor (Part Time)	0.50	0.50	0.50	0.50
	2.50	**2.50**	**2.50**	**2.50**
Municipal Court (11310)				
Judge (Part Time)	0.50	0.50	0.50	0.50
Court Administrator	2	2	2	2
Administrative Paralegal	1	1	1	1
Court Clerk II	3	3	3	3
Court Clerk II (Part Time)	0.50	0.50	0.50	0.50
Court Clerk I	2	2	2	2
	9.00	**9.00**	**9.00**	**9.00**
Community Development Admin (11810)				
Community Development Director	1	1	1	1
Administrative Assistant	0	1	0	1
	1.00	**2.00**	**1.00**	**2.00**
Planning Services (11820)				
Assistant to the Planning Director	1	1	1	1
Senior Planner	1	1	1	1
Planning Technician	0	0	1	1
Administrative Assistant	1	1	1	1
Intern (Seasonal/Casual)	0.31	0.31	0.31	0
	3.31	**3.31**	**4.31**	**4.00**

Department/Position	2007 Estimate	2008 Budget	2008 Estimate	2009 Budget
Neighborhood Services (11830)				
Neighborhood Services Administrator	1	1	0	0
Code Enforcement Officer (I, II or III)	3	3	3	3
Intern (Seasonal/Casual)	0.23	0.23	0.23	0
	4.23	**4.23**	**3.23**	**3.00**
Codes Services (11840)				
Building Official	1	1	1	1
Senior Building Inspector	3	3	3	3
Plans Coordinator	1	1	1	1
Plans Reviewer	1	1	1	1
Plans Reviewer-Intern (Seasonal/Casual)	0.25	0.25	0.25	0
	6.25	**6.25**	**6.25**	**6.00**
TOTAL FULL-TIME	*43.00*	*45.00*	*44.00*	*46.00*
TOTAL REGULAR PART-TIME	*1.50*	*1.50*	*1.50*	*0.75*
TOTAL PART-TIME	*1.50*	*1.50*	*1.50*	*1.50*
TOTAL SEASONAL/CASUAL	*1.25*	*1.25*	*1.25*	*0.96*
TOTAL ADMINISTRATION - FTE	**47.25**	**49.25**	**48.25**	**49.21**

POLICE

Police Administration Services (22110)				
Chief of Police	1	1	1	1
Deputy Chief of Police (Major)	1	1	1	1
Police Captain	2	2	2	2
Professional Standards Officer (Sergeant)	1	1	1	1
Police Officer	1	1	1	1
Administrative Services Manager	1	1	1	1
Administrative Assistant	1	1	1	1
Public Service Officer	2	2	2	2
Alarm Coordinator	1	1	1	1
School Crossing Guards (Seasonal/Casual)	0.60	0.00	0.00	0.00
	11.60	**11.00**	**11.00**	**11.00**
Police Patrol (22130)				
Sergeant	3	3	3	3
Corporal	3	3	3	3
Master Police Officer	4	4	4	4
Police Officer	28	28	31	31
	38.00	**38.00**	**41.00**	**41.00**
Police Traffic (22190)				
Sergeant	1	1	1	1
Master Police Officer	2	2	2	2
Police Officer	4	4	3	3
	7.00	**7.00**	**6.00**	**6.00**
Police Communications (22170)				
Senior Communications Officer	1	1	1	1
Communications Officer	9	9	9	9
	10.00	**10.00**	**10.00**	**10.00**
Police Investigations (22120)				
Investigations Sergeant	1	1	1	1
Detective	5	5	5	5
Administrative Assistant	1	1	1	1
	7.00	**7.00**	**7.00**	**7.00**
Police Records (22140)				
Records Clerk	3	3	3	3
	3.00	**3.00**	**3.00**	**3.00**

Department/Position	2007 Estimate	2008 Budget	2008 Estimate	2009 Budget
Police D.A.R.E./SRO (22160)				
DARE/Crime Prevention Officer	1	1	1	1
DARE Officer	1	1	1	1
School Resource Officer (SRO)	2	2	2	2
	4.00	**4.00**	**4.00**	**4.00**
Police Animal Control (22180)				
Animal Control Officer	3	3	3	3
	3.00	**3.00**	**3.00**	**3.00**
TOTAL COMMISSIONED	*61.00*	*61.00*	*63.00*	*63.00*
TOTAL FULL-TIME	*22.00*	*22.00*	*22.00*	*22.00*
TOTAL SEASONAL/CASUAL	*0.60*	*0.00*	*0.00*	*0.00*
TOTAL POLICE DEPARTMENT	**83.60**	**83.00**	**85.00**	**85.00**

FIRE

Fire Administrative Services (22510)				
Fire Chief	1	1	1	1
Deputy Fire Chief (formerly Operations Chief)	1	1	1	1
Training Chief	0	0	1	1
Fire Administrative Assistant	1	1	1	1
	3.00	**3.00**	**4.00**	**4.00**
Fire Service Operations (22530)				
Battalion Chief	3	3	3	3
Captain	9	9	9	9
Training Chief	1	1	0	0
Lieutenant	0	0	3	3
Master Firefighter	24	24	28	28
Firefighter	14	14	6	6
Part-time On Call Firefighter-5 (Seasonal/Casual)	0.69	0.69	0.69	0.69
	51.69	**51.69**	**49.69**	**49.69**
Fire Prevention Services (22540)				
Fire Marshal	1	1	1	1
Fire Prevention Specialist	0	1	1	1
	1.00	**2.00**	**2.00**	**2.00**
TOTAL SWORN	*54.00*	*55.00*	*54.00*	*54.00*
TOTAL FULL-TIME	*1.00*	*1.00*	*1.00*	*1.00*
TOTAL SEASONAL/CASUAL	*0.69*	*0.69*	*0.69*	*0.69*
TOTAL FIRE DEPARTMENT	**55.69**	**56.69**	**55.69**	**55.69**

PUBLIC WORKS

Public Works Administative Services (33110)				
Public Works Director	1	1	1	1
Administrative Services Manager	1	1	1	1
Contract Administrator	1	1	1	1
Administrative Assistant (Regular PT)	0.75	0.75	0.75	0.75
PW Secretary (Part Time)	0.00	0.50	0.50	0.50
	3.75	**4.25**	**4.25**	**4.25**
Street Maintenance (33200)				
Superintendant of Public Works	1	1	1	1
Supervisor	1	1	1	1
Asset Management Manager	0	0	0	1

Department/Position	2007 Estimate	2008 Budget	2008 Estimate	2009 Budget
Crew Leader	3	3	3	3
Senior Traffic Control/Sign Technician	1	1	1	1
Heavy Equipment Operator	5	5	5	6
PW Maintenance Worker II	4	4	4	6
PW Maintenance Worker I	6	6	6	3
Administrative Assistant (Regular PT)	0.75	0.75	0.75	0.75
	21.75	**21.75**	**21.75**	**22.75**
PW Engineering/Inspections (33400)				
City Engineer	1	1	1	1
Engineer - Special Projects	1	1	1	1
Sr Construction Inspector	2	2	2	2
Engineering Technician	1	1	1	1
	5.00	**5.00**	**5.00**	**5.00**
PW Engineering/Design (33500)				
Engineer - Special Projects	1	1	1	1
Engineering Technician	2	2	2	2
Sr. Construction Inspector	1	1	1	1
Intern-4 (Seasonal/Casual)	0.92	0.92	0.92	0.92
	4.92	**4.92**	**4.92**	**4.92**
PW Stormwater Management (33600)				
Crewleader	1	1	1	1
Heavy Equipment Operator	2	2	2	2
	3.00	**3.00**	**3.00**	**3.00**
PW Fleet Maintenance/Operations (33700)				
Manager - Fleet/Facilities	0.50	0.50	0.50	0.50
Fleet Maintenance Supervisor	1	1	1	1
Mechanic	2	2	2	2
Vehicle Electronics Technician	1	1	1	2
	4.50	**4.50**	**4.50**	**5.50**
PW Facility Maintenance (33800)				
Manager - Fleet/Facilities	0.50	0.50	0.50	0.50
Building Maintenance Supervisor	1	1	1	1
Facility Worker	3	3	3	3
Facility Maintenance Technician	0	1	1	1
	4.50	**5.50**	**5.50**	**5.50**
TOTAL FULL-TIME	*45.00*	*46.00*	*46.00*	*48.00*
TOTAL REGULAR PART-TIME	*1.50*	*1.50*	*1.50*	*1.50*
TOTAL PART-TIME	*0.00*	*0.50*	*0.50*	*0.50*
TOTAL SEASONAL/CASUAL	*0.92*	*0.92*	*0.92*	*0.92*
TOTAL PUBLIC WORKS	**47.42**	**48.92**	**48.92**	**50.92**

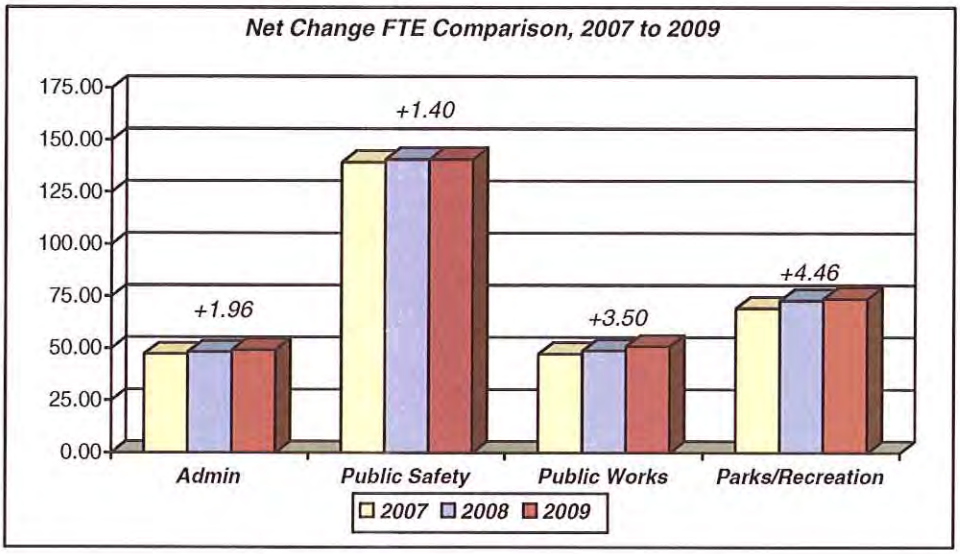
PARKS AND RECREATION

Parks/Recreation Admin Services (44110)				
Parks and Recreation Director	1	1	1	1
Administrative Assistant	1	1	1	1
Recreation Technician	1	1	1	1
Admin Graphics Technician	1	1	1	1
	4.00	**4.00**	**4.00**	**4.00**
PR Aquatic Center (44200)				
Casual/Seasonal Employees	14.54	14.18	14.18	14.18
	14.54	**14.18**	**14.18**	**14.18**
PR Programming (44310)				
Superintendent of Recreation Services	1	1	1	1
Program/Facilities Supervisor	1	1	1	1

Department/Position	2007 Estimate	2008 Budget	2008 Estimate	2009 Budget
Park Attendant (Regular PT)	0.63	0.63	0	0
Casual/Seasonal Employees	4.89	4.60	4.60	4.62
	7.52	**7.23**	**6.60**	**6.62**
PR Park Maintenance (44500)				
Superintendent of Parks	1	1	1	1
Supervisor - Parks Landscape	1	1	1	1
Supervisor - Parks Construction	1	1	1	1
Supervisor - Parks Grounds	1	1	1	1
Arborist II	0	0	0	1
Irrigation Specialist	1	1	1	1
Park Maintenance Worker (I, II, III)	13	13	13	13
Building Custodian	1	1	1	1
Park Attendant (Regular PT)	0.63	0.63	1.38	1.38
Casual/Seasonal Employees	3.43	5.34	5.33	5.19
	23.06	**24.97**	**25.71**	**26.57**
PR Sports (44330)				
Sports Supervisor	1	1	1	1
Recreation Supervisor	1	1	1	1
Casual/Seasonal Employees	0.87	0.91	0.91	0.91
	2.87	**2.91**	**2.91**	**2.91**
PR Special Events (44410)				
Special Project & Events Supervisor	1	1	1	1
	1.00	**1.00**	**1.00**	**1.00**
PR Historic Programs (44430)				
Casual/Seasonal Employees	0.25	0.25	0.25	0.25
	0.25	**0.25**	**0.25**	**0.25**
PR Cultural Arts (44440)				
Coordinator-Cultural Arts	0	1	1	1
Coordinator-Cultural Arts (Regular PT)	0.75	0	0	0
	0.75	**1.00**	**1.00**	**1.00**
PR Outdoor Programming (44320)				
Outdoor Recreation Supervisor	1	1	1	1
Outdoor Recreation Specialist	1	1	1	1
Casual/Seasonal Employees	4.30	4.04	4.04	4.04
	6.30	**6.04**	**6.04**	**6.04**
PR Golf Maintenance (44620)				
Superintendent	1	1	1	1
Assistant Superintendent	1	1	1	1
Chemical Application Technician	1	1	1	1
Irrigation Specialist	1	1	1	1
Mechanic	1	1	1	1
Golf Maintenance Worker	2	2	2	2
Casual/Seasonal Employees	2.06	2.06	4.24	4.24
	9.06	**9.06**	**11.24**	**11.24**
TOTAL FULL-TIME	*37.00*	*38.00*	*38.00*	*39.00*
TOTAL REGULAR PART-TIME	*2.01*	*1.26*	*1.38*	*1.38*
TOTAL PART-TIME	*0.00*	*0.00*	*0.00*	*0.00*
TOTAL SEASONAL/CASUAL	*30.34*	*31.38*	*33.55*	*33.43*
TOTAL PARKS AND RECREATION	**69.35**	**70.64**	**72.93**	**73.81**

Department/Position	2007 Estimate	2008 Budget	2008 Estimate	2009 Budget
TOTAL FULL TIME EQUIVALENT POSITIONS	303.31	308.50	310.79	314.63
FULL TIME POSITIONS	263	268	268	273
Year to Year Changes		*5.19*	*2.29*	*3.84*
TOTAL FULL-TIME CIVILIAN POSITIONS	148.00	152.00	151.00	156.00
COMMISSIONED POLICE OFFICERS	61.00	61.00	63.00	63.00
SWORN FIRE PERSONNEL	54.00	55.00	54.00	54.00
TOTAL REGULAR PART-TIME (FTE)	5.01	4.26	4.38	3.63
TOTAL PART-TIME (FTE)	1.50	2.00	2.00	2.00
TOTAL SEASONAL/CASUAL (FTE)	33.80	34.24	36.41	36.00

The chart shows the changes in FTE, by service area, from 2007 to 2009. The largest increase occurred in Parks and Recreation which is primarily due to the inclusion of the Golf Course Maintenance function into City operations. Public Works has increased by 3.50 which reflects the addition of three full-time positions since 2007: a Facility Worker, a Vehicle Electronics Technician, and an Asset Management Manager. The changes in Administration involve the Community Development, Finance and Information Services departments. The Public Safety area changes involve the privatization of the school crossing guard program, the addition of a Fire Prevention Specialist position and the transfer of a vacant position from Administration to the Police department.



Budget and Financial Policies

It is the policy of the City Council to annually develop a budget that accurately reflects the revenue and expenditure goals and objectives of the City Council and to incorporate those goals, objectives, programs and projects that best serve the public good. The budget of the City of Leawood will be constructed and managed in accordance with the policies set forth below. During the course of each fiscal year, the budget will be used to provide direction in the administration of City services.

BUDGET POLICIES

I. OPERATING BUDGET

1. The City will maintain a financial and budgetary control system to ensure adherence to the budget and awareness of the financial environment. Services provided by the City are categorized in order to set priorities for allocating available funds and are defined as follows:

   A. *Basic or Core Services:* Includes (1) legally mandated commitments or services, (2) those most closely linked to the health and safety of the citizens of Leawood, and (3) those providing a net revenue contribution or reducing identifiable costs in the same fiscal year.

   Basic or Core Services
   Debt Services
   Police & Fire

   B. *Maintenance of Effort Services:* Services that (1) maintain control of City resources (2) reduce identifiable costs in future years, and (3) are necessary to keep the public adequately informed of legislative matters.

   Maintenance of Effort Services
   Council
   Administration
   Human Resources
   Finance
   Municipal Court
   Legal Services
   Information Services
   Planning
   Neighborhood Services
   Public Works

   C. *Quality of Life Services:* Activities which are provided for more specialized groups or services that are more aesthetic or promotional in nature.

   Quality of Life Services
   Parks
   Recreation
   Aquatic Center
   Golf Course
   Arts Council
   Sister City Program
   Historic Commission

2. Increases in staff will be permitted only in cases where the service demands have been expanded.

3. In the General Fund, expenditures for normal operating and personnel services, excluding capital expenditures, will not be permitted to exceed anticipated revenues and carryover.

Budget Basis The City of Leawood budgets all funds on a modified accrual basis. This is the same basis of accounting used in the City's audited financial statements.

Balanced Budget The City of Leawood considers a balanced budget to consist of adequate revenues from both the current year as well as a portion of the carryover from the previous year to meet current year expenditures. Combined reserves from all operating funds must first be held aside from the carryover before the remainder is added to the current year's revenues. The total of the reserve funds must fall within the reserve policy standards.

Fund Balance The City defines fund balance as the excess of a fund's assets over the liabilities, also known as surplus funds. These can be reflected within two types: designated fund balance and undesignated fund balance. A designated fund balance is appropriated for encumbrances and/or for future use. An undesignated fund balance results when the remaining funds have no claims against them, therefore making it available for other purposes.

Non-Budgeted Funds The City's non-budgeted funds consist of funds not required by Kansas statute to be legally adopted because they are exempted by a specific statute. Control over spending in funds that are not subject to legal budget is maintained by the use of internal spending limits established by granting agencies, City policy, or by the City Administrator. Funds not included in the annual budget are:

American Revolution Tri-Centennial Fund – established to account for monies donated by the Leawood American Revolution Bi-Centennial Committee. These monies are to be continually reinvested by the City until the year 2076. It is intended that this fund then be used for the overall benefit for the citizens of the City on a special American Revolution Tri-Centennial event/project, needed community facilities, equipment or programs.

Community Development Block Grant (CDBG) Fund - established to track the receipt of community development block grant federal funds. When funds are received, they are forwarded to a private agency which provides shelter, meals, and/or case management services to eligible households in the City.

Drug Abuse Resistance Education (DARE) Fund –established to receive and expend funds in support of the City's DARE program. The program is managed by the City of Leawood Police Department and funds are received from donations by residents and schools. The funds are expended only for supplies and programs sponsored by DARE, which are conducted in the primary and middle schools of the City.

South Leawood Transportation Impact Fee Fund – established to account for fees imposed on new development in South Leawood for the purpose of assuring that transportation improvements are available and provides adequate transportation system capacity to support new development while maintaining levels of transportation service deemed adequate by the City. The Impact Fee shall be imposed on all new development in South Leawood, except as may be otherwise provided, and all fees collected shall be utilized solely and exclusively for transportation improvements in South Leawood serving such new development.

Highway K-150 Corridor Impact Fee Fund – established to account for fees imposed on new development in the K-150 corridor for the purpose of assuring that K-150 highway transportation improvements are available and provides adequate transportation system capacity to support new development while maintaining levels of transportation service on Highway K-150 deemed adequate by the City. The impact fee shall be imposed on all new development in the K-150 corridor and all fees collected shall be utilized solely and exclusively for transportation improvements in the K-150 corridor servicing such new development.

Insurance Proceeds - established to account for insurance proceeds received whenever any building or other structure is damaged as a result of fire, explosion, or windstorm in which the amount recoverable is in 75% excess of the face value of the policy covering the building or structure. In the event that a structure is not properly repaired, the money in the fund may be used to make the necessary repairs. If the damaged structure is repaired to the satisfaction of the City, the money is returned to the insured party.

Public Building Commission Fund - established to acquire assets and construct facilities and infrastructure for the benefit of the City by issuance of revenue bonds.

Leawood Public Safety Improvement Fund – established to account for construction of a Justice Center funded by the 4 tenths of one cent public safety sales tax.

Park Place Debt Service Fund – established to account for collections and remittance of Transportation Development taxes.

II. BUDGET PROCESS

The annual budget is a fiscal plan that presents the services that will be provided to the community and the funds needed to perform the services. The budget shall be presented as a legislative document that, when combined with the related appropriating ordinance, will represent City Council policy concerning the sources and uses of funds for the budget year. Below is a calendar of the various deadlines for the budget process.

January	Governing Body sets goals for the year.
March	The City Administrator meets with department heads to give instructions on budget preparation guidelines, program changes, and initiatives.
April	All Department Heads submit preliminary budget requests for review by the City Administrator and the Finance Director.
May	The City Administrator conducts budget negotiations with Departmental Directors. Capital and operating budgets are determined. Multi-year plans are submitted to the Council through the Capital Improvement Plan (CIP).
June	Budget and Finance Committee meets with the City Administrator, the Finance Director and Department Heads to review the entire City budget and approve budget requests.
July	A public hearing is conducted to obtain comments. The budget document is available for public inspection at the City Clerk's Office. The budget is legally enacted through passage of an ordinance. By Kansas law, the budget must be approved and submitted to the County Clerk by August 25th.

III. BUDGET AMENDMENT

Departments are given the latitude to exceed specific line items; however, total expenditures must not exceed total budgeted expenditures, excluding monies from the Personnel service categories. The City does budget a citywide contingency fund and has statutory authority to budget this account up to 10% of the overall budgeted expenditures.

The state statutes allow for the Governing Body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. A notice of public hearing to amend the budget must be published in the local newspaper. Ten days following publication, the hearing may be held and the budget amended.

IV. CASH BASIS LAW

Kansas Statutes prohibit cities from creating indebtedness unless there is money on hand in the proper fund and unencumbered by previous commitments with which to pay the indebtedness. The execution of a contract or the issuing of a purchase order automatically encumbers money in the fund for payment of the amount represented by the commitment. It makes no difference that the amount may not have to be paid until more monies are in the fund or until the following year. An exception to this cash basis law is the issuance of debt, in the form of bonds, notes or warrants; pursuant to statutory authority, referendum or by the State Board of Tax Appeals. In the event debt is issued, funds need not be on hand for future payments.

V. REPORTING POLICY

Amounts presented in the budget document shall be compared with actual revenues and expenditures for month-end and year-to-date throughout the budget year. Quarterly reports are prepared and printed in the Legal Record.

FINANCIAL POLICIES

I. OPERATING RESERVES

1. The Governing Body has set a goal of 11% minimum for operating fund reserves. Across all operating funds, Leawood's reserves are equal to 40%. The City of Leawood strives to follow financially sound fiscal policies. One such policy that enhances a city to maintain a well-balanced financial structure is a fund balance policy, or commonly called an operating reserves policy. In government, the standard can be anywhere from one month of expenditures (8.33%) to 15% of expenditures.

2. Establishing a formal policy assures the citizenry that funds will be available for the following reasons:
   a) Provide sufficient working capital to meet daily cash needs.
   b) Provides reserves to absorb emergency expenditures caused by natural disaster such as fire, flood or earthquake.
   c) Cover any unanticipated deficit resulting from a shortfall in actual revenues in a given budget year.

II. FINANCIAL FORECASTING - MODEL PARAMETERS

1. The City staff will provide the City Council with a 10-year financial budget model.
2. In any given year, a proposed mill levy increase will not exceed 1.00 mill.
3. There will not be any consecutive years with a mill increase.
4. The model's financial projections will not go below the General Fund one month cash requirement.

5. For any mill levy imposition consideration, the City Council will consider only 7 years of the 10-year financial model.
6. No more than a 1% variance for both revenues and expenditures would be anticipated in a given fiscal year.

III. DEBT SERVICE RESERVES

Debt reserves shall be established to protect bondholders from payment defaults. Adequate debt reserves are essential in maintaining good bond ratings and the marketability of the underlying bonds. The City can maintain up to one year of payment reserves by state law. In this year's budget, the City of Leawood will strive to maintain a total reserved fund balance equal to at least 20% of budgeted Debt Service expenditures. Consideration has been given to annual collection rates and to any unforeseen cash shortages associated with any debt that is backed by the full faith and credit of the City.

IV. REVENUE POLICY

1. The City will attempt to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one-time revenue source.
2. The City will attempt to obtain additional major revenue sources as a way of ensuring a balanced budget.
3. The City will rely on user charges, where appropriate, but will refrain from "nuisance" charges. User charges, as opposed to licensing or regulator charges, shall wherever possible recover the full cost (operating, direct, indirect, and capital) of providing the service.
4. All charges and fees will be reviewed annually. Comparisons with other public and/or private organizations will be used when appropriate in determining the level of fees and charges as well as service costs.
5. The City will consider market rates and charges levied by other public and private organizations for similar services in establishing tax rates, fees, and charges.
6. The City will refinance outstanding debt whenever economically feasible.
7. The City will follow an aggressive policy of collecting revenues, including past due bills of any type.
8. The City shall dispose of surplus property in the most cost-effective manner.

V. DEBT POLICY

On April 3, 2000, the Governing Body adopted the Debt Policy by Resolution #1518. This policy was revised on May 3, 2004, by Resolution #2221. They were again revised on May 5, 2007, by Resolution #2789.

Objective

To maintain the City's ability to incur debt and issue other long-term obligations at favorable interest rates in amounts needed for capital improvements, economic development, and facilities and equipment to provide essential City services.

Scope

This Policy provides a general guideline to all debt issued by the City regardless of purpose, source, or type.

Responsibility

The primary responsibility for developing financing recommendations rests with the City Administrator. In developing the recommendations, the Finance Director, City Attorney or designee, Public Works Director, and other Department Heads assist the City Administrator. Responsibilities include annual review of debt capacity, quarterly assessment of progress on the Capital Improvement Program, preparation for debt issues and the ongoing responsibility of oversight and evaluation of services provided by the Financial Advisor and Bond Counsel.

I. Debt Planning Policies

Section 1: *Capital Planning*. To enhance creditworthiness and prudent financial management, the City is committed to systematic capital planning, intergovernmental cooperation and coordination, and long-term financial planning. Evidence of this commitment is demonstrated through adoption of an annual Capital Improvement Plan (CIP) and annual assessment of financial condition.

Section 2: *Debt Capacity*. Each year the City will review whether it is willing and able to assume new debt beyond what will be retired. Prior to the issuance of new debt, or at least annually, the Finance Director or designee shall calculate the City's statutory debt limit in accordance with K.S.A. 10-308. Debt capacity will be assessed by reviewing debt per capita, general levels of per capita income, debt as a percent of appraised value, debt service payments as a percent of general government expenditures, debt payout over the ensuing ten years, and the level of overlapping net debt of all other local taxing jurisdictions.

Section 3: *Debt vs. Pay-As-You-Go*. The City will evaluate annually the relationship between issuing debt and pay-as-you-go financing. The City will consider pay-as-you-go financing for all personal property less than $50,000.

Section 4: *Appropriate Uses*. The City will generally consider long-term financing for the acquisition, maintenance, replacement, or expansion of physical assets having a useful life of at least (5) years. The scheduled maturities of long-term obligations should generally not exceed the expected useful life of the capital project or asset(s) financed. Proceeds should only be used for construction project costs, acquisition of fixed assets, issue costs, debt service reserve requirements, or refunding of outstanding issues. Proceeds from long-term debt may not be used to fund current operating costs.

Section 5: *Timing of Issues.* In determining when to issue bonds, notes, and other obligations, the following factors should be considered:

a) The timing of other proposed issues, including those by other jurisdictions;
b) The timing of the preparation, completion and certification of the City's annual budget including special assessment procedures;
c) The availability of the City's audited financial statements for the previous fiscal year;
d) The potential impact on the City's bond ratings.

Section 6: *Types of obligations*. In determining the type of obligation to issue, the following factors should be considered:

a) The direct and indirect beneficiaries of the project (i.e. a significantly large proportion of citizens should benefit from projects financed by at-large taxes and other revenues);
b) The time pattern of the stream of benefits generated by the project;
c) The sources and timing of revenues available for the repayment of the debt;
d) The cost-effectiveness of user charges or other revenue sources to the extent available;
e) The effect of the proposed issue on the City's ability to finance future projects of equal or higher priority;
f) The interest cost of each type of obligation;
g) The impact on the City's financial condition and credit ratings.

Section 7: *At-Large General Obligation Bonds.* At-large general obligation, property tax-supported financing should be used for those capital improvements and long term assets that have been determined to be essential to the maintenance or development of the City and as permitted by law. Consideration should be given to alternative funding sources, such as project revenues, Federal and State grants, and special assessments.

Section 8: *Benefit District Bonds*. The issuance of benefit district general obligation bonds shall be governed by the most recently approved Resolution.

Section 9: *Revenue Supported Obligation*. Revenue supported obligations should be used to limit potential dependence on property taxes for those projects with available revenue sources, whether self-generated or dedicated from other sources. Adequate financial feasibility studies will be performed for each project to establish assurances as to the self-liquidating nature of the project or adequacy of dedicated revenue sources.

Section 10: *Transportation Development District Obligations.* The formation of a Transportation Development District [TDD] and the provisions and conditions under which debt for such projects can be issued will be considered by the Governing Body on a case by case basis. If sales tax is proposed to pay off the bonds, it would be based on extremely conservative estimates. A TDD Project will be initiated by petition pursuant to the TDD Act. The Governing Body will consider the petition and a reimbursement resolution on the filing of a timely and adequate petition. The Developer will be responsible for construction financing [the City will not participate]. The City will, however, participate in permanent financing upon terms satisfactory to the City but only through a direct private placement arranged by the Developer whereby the lender will satisfy itself with respect to all credit issues. To facilitate this process, a third party Trustee will be engaged by the City through the City Administrator. Costs for the Trustee will be the responsibility of the Developer. The Lender will be required to execute and deliver at closing an investment letter in form and substance satisfactory to the City and its Bond Counsel. The City shall not be committed for the repayment of any portion of the debt whatsoever.

Section 11: *Lease and Lease-Purchase Agreements*. The City may enter into leases and lease-purchase obligations to finance the acquisition of real and personal property as permitted by law. The Finance Director shall review all proposed leases prior to submittal to the Governing Body. Lease financing is appropriate:

a) Whenever the introduction of leased equipment and/or a capital improvement results in verifiable operating savings or interest costs that minimizes the loss on resale value, properly discounted, outweigh the lease financing costs;
b) Existing or incremental new revenues are available to provide for the lease payments;
c) The capital asset is deemed important enough (for safety, legal, efficiency, or other reasons) to lead to a reallocation of existing revenues; or
d) Existing state statutes do not provide adequate or expedient methods of financing.

This Policy shall not preclude the use of operating leases in appropriate circumstances such as for office equipment.

Section 12: *Other Borrowing Methods*. Financial feasibility studies should be performed for other financing methods such as state loan programs and pool participation.

Section 13: *Short Term Borrowing*. Use of short-term borrowing, such as temporary notes, will be undertaken if the available cash is insufficient to meet project requirements or their use is judged to be prudent and advantageous to the City. Temporary notes may also be used to affect the interim financing of capital projects including benefit district projects so that permanent financing can occur on a more orderly basis. The City will conduct a cash flow analysis for a forecast period of no less than 12 months prior to issuing short-term notes.

Section 14: *Conduit Financing*. The City may sponsor conduit financing such as industrial revenue bonds and tax increment financings that are consistent with the City's overall service, development and Policy objectives. The issuance of industrial revenue bonds and tax increment financings should be governed by Resolution Nos. 598 and 1317 respectively.

II. Debt Issuance Policies

Section 15: *Method of Sale*. As required by law, City debt will be issued through a competitive bidding process. Bids on long-term bonds will be awarded on a true interest cost basis, provided other bidding requirements are satisfied. Negotiated sales of debt will be considered when the complexity of the issue requires specialized expertise or when the negotiated sale would result in substantial savings in time or money. The objective in all situations will be to accomplish the project at the lowest overall cost to the City.

Section 16: *Length of Debt*. Debt will be structured for the shortest period consistent with a fair allocation of costs to current and future beneficiaries or users (Guidelines: 15 years for General Obligation Debt; 20 years for land, parks, and buildings; and, 15 to 20 years for Revenue Bonds). Benefit District Debt has a 10-year length; however, upon special approval by the Governing Body, Benefit District Debt may be extended up to a 15-year term. Transportation Development District [TDD] Debt has a 10-year length however, upon special approval by the Governing Body, this debt may be extended up to a maximum of 22 years, in accordance with Kansas State Statute.

Section 17: *Debt Structure.* Debt will be structured to achieve the lowest possible net cost to the City given market conditions, the urgency of the capital project, and the nature and type of security provided. Moreover, to the extent possible, the City will design the repayment of its overall debt so as to rapidly recapture its borrowing capacity for future use. The structure should approximate level principal on street projects debt, and level payment for public

buildings, land and parks. Level debt service should also be used for revenue bonds. There shall be no debt structures that include increasing debt service levels in subsequent years, except when such structuring will allow debt service to more closely match project revenues during the early years of the project's operation or when such structuring is needed to mitigate property tax impacts. There shall be no "balloon" bond repayment schedules that consist of low annual payments and one large payment of the balance due at the end of the term. Normally, there shall be no capitalized interest included in the debt structure unless there are insufficient revenues available from the source of repayment of the debt during the project construction or start-up phase.

Section 18: *Bond Rating*. The City should continually seek to maintain and improve current bond ratings so that borrowing costs are minimized and access to credit preserved. Good communication with bond rating agencies should be maintained and all necessary financial and economic data concerning the City and its borrowing needs shall be provided to the bond rating agencies as needed or requested. The City shall attempt to structure its debt issuance, prepare its operating budgets, and implement policies that will maintain or improve its existing bond rating. Any departure from prior structuring or budgeting processes that may jeopardize the City's bond rating will be discussed in advance with the rating agencies.

Section 19: *Credit Enhancements*. Decisions regarding credit enhancements such as Letters of Credit or Bond Insurance will be based upon the City's goal of accomplishing its financings at the lowest borrowing cost.

III. Debt Administration Policies

Section 20: *Coordination of Local Jurisdictions*. The City will participate in communications with overlapping and adjoining jurisdictions concerning plans for future debt issues.

Section 21: *Monitoring*. The Finance Department should continually monitor the City's outstanding debt issues to verify compliance with debt covenants and record keeping.

Section 22: *Reporting*. Official statements accompanying debt issues, Comprehensive Annual Financial Reports, and continuing disclosure statements will meet (at a minimum) the standards articulated by the Government Accounting Standards Board (GASB), the Government Finance Officers Association (GFOA), any clarifying guidance from the Securities and Exchange Commission (SEC), and Generally Accepted Accounting Principles (GAAP). The Department of Finance shall be responsible for ongoing disclosure to established national and state information repositories and for maintaining compliance with disclosure standards of state and national regulatory bodies.

Section 23: *Investment of Bond Proceeds.* All proceeds of bonds, notes, and other obligations shall be segregated into separate funds and invested in a manner consistent with those authorized by existing state laws and by the City's investment practices, which are consistent with safety, liquidation, and return. All interest earned on proceeds shall be used to pay costs associated with the projects being financed or used to pay the principal of or interest on such debt.

Section 24: *Arbitrage Rebate*. The Finance Director shall ensure that record keeping and reporting meets the arbitrage rebate compliance requirements of the federal tax code. This effort shall include tracking investment earnings on bond proceeds, calculating rebate payments in compliance with tax law, and remitting any rebatable earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the City's outstanding debt issues. The City should actively monitor its investment practices to ensure maximum returns on its invested bond funds while complying with federal arbitrage guidelines.

Section 25: *Refunding*. Periodic reviews of all outstanding debt will be undertaken to determine refunding opportunities. As a general matter, advance refundings may be undertaken for economic savings when net present value savings of not less than two percent of the refunded debt can be achieved. The City also may choose to refund outstanding indebtedness when existing bond covenants or other financial structures can be modified to improve financial operations. Savings requirements for current or advance refundings undertaken to restructure debt may be waived upon finding that such a restructuring is in the City's overall best financial interests.

V. BASIS OF ACCOUNTING & BUDGETING

The budgets/accounts of the general government type funds (i.e. general fund, special revenue funds, capital improvement funds, and the debt service fund) are prepared on a modified accrual basis. This means that expenditures are recognized when liabilities are incurred and revenues are recognized when received in cash, except for material revenues, which are accrued when they become available and measurable.

The Proprietary Fund Type (i.e. enterprise fund) is budgeted/accounted for using the accrual basis, which means revenues and expenses are recognized as they are earned or incurred, respectively. Expenses are recognized when a commitment is made (e.g. through a purchase order) and revenues are also recognized when they are obligated to the City. While the City depreciates in the proprietary fund for accounting purposes, it does not annually budget for depreciation. For long-term planning, the City does plan for the on-going replacement of capital assets based, upon replacement cost, rather than depreciation expense.

The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on the basis of "generally accepted accounting principles" (GAAP). Usually, this conforms to the way the City prepares its budget. Two exceptions are the treatment of depreciation expense, which are not a budgeted line item although the full purchase price of equipment and capital improvements is, while just the opposite is true in the preparation of the CAFR. The second exception is compensated absences that are treated differently in the budget than in the CAFR. The City uses the following fund types and account groups:

A. Governmental Fund Types

Governmental Funds are those through which most governmental functions of the City are financed. The acquisition, use, and balances of the City's expendable financial resources and the related liabilities (other than those in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position. The following are the City's governmental fund types:

The General Fund is the principal fund of the City and accounts for all financial transactions not accounted for in other funds. The general operating expenditures, fixed charges, and capital

improvement costs that are not paid through other funds are financed through revenues received by the General Fund.

Special Revenue Funds are used to account for revenues derived from specific taxes, governmental grants, or other revenue sources that are designated to finance particular functions or activities of the City.

Capital Improvement Funds are established to account for resources designated to acquire capital facilities, except for minor acquisitions financed from regular operating funds.

Debt Service Funds are used to account for the accumulation of resources and for the payment of principal, interest and other related costs of the City's general obligation bonds other than bonds payable from the operations of the proprietary fund.

B. Proprietary Fund Types

Enterprise Funds account for operations that provide a service to citizens. The fund is financed primarily by a user charge for the provision of that service and activities where the periodic measurement of net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Leawood does not currently have any enterprise funds.

VI. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of the City conform to generally accepted accounting principles applicable to local governments. The following represents the more significant accounting and reporting policies and practices of the City:

Reporting Entity. In determining the agencies/entities that comprise the City for financial reporting purposes, the criteria of oversight responsibility over such agencies/entities, special financing relationships, and scope of public service provided by the agencies/entities are used. Oversight responsibility is determined by the extent of financial interdependency, control over the selection of the governing authority and management, ability to significantly influence operations, and accountability for fiscal matters. Based upon these criteria, there are no other agencies or entities that should be included in the financial statements of the City.

VII. ACCOUNTING POLICIES

Independent Audit. An independent audit shall be made of all accounts, including special funds, of the City at least annually. This audit shall be made as soon after the close of the fiscal year as possible. The audit will be conducted by certified public accountants that are selected by the City Council. The City Administrator shall make available copies of such audit for public inspection at the Office of the City Clerk.

GLOSSARY OF BUDGET - RELATED TERMS

Accrual Accounting: A basis of accounting in which debits and credits are recorded at the time they are incurred as opposed to when cash is actually received or spent.

Ad Valorem: Ad Valorem taxes, commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

A.D.S.A.P: Alcohol and Drug Substance Abuse Program. Per state statute, those convicted or diverted on a charge of D.U.I. are assessed a fee to be expended primarily for costs associated with pre-sentence evaluation as well as supervision for the term of diversion or probation.

A.E.D.: Automatic External Defibrillator. This is an electronic device to be administered to the chest of a victim in cardiac arrest. It is a lifesaving device designed to correct the abnormal fibrillation of the heart muscle.

Appraised Valuation: The value set upon real estate or other property by the County Appraiser.

Approved Budget: The City Administrator's budget is presented as a draft budget to the Council and Committee members. The Budget and Finance Committee review these figures in June or July, which is approved by the Governing Body as the budget for the next year.

Appropriation: The legal authorizations made by the City Council to the department, offices and agencies of the City which in turn approves their budgets and allows them to make expenditures and incur obligations for specific purposes within the amounts approved.

Assessed Valuation: A value that is established for real and personal property for use as a basis for levying property taxes. The assessed valuation for residential property in Johnson County is 11.5% of fair market value, commercial property is 25% and agricultural property is 30%.

Assets: Resources owned or held by the County which have monetary value.

Audit: A comprehensive investigation of the manner in which the City's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how City funds were spent and whether expenditures are in compliance with legislative appropriations.

Bond: A written promise, generally under seal, to pay a specific sum of money (called the face value) at a fixed time in the future (called the date of maturity) and carrying interest at a fixed rate, usually payable periodically.

Bond Rating: A rating that is received from Standard & Poor's Corporation and Moody's Investors Service, Inc., which shows the financial and economic strengths of the City.

Bonded Indebtedness: The portion of a government's debt represented by outstanding bonds.

Budget: The financial plan of operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Amendment: Adjustments made to the budget during the fiscal year by the City Administrator or City Council to properly account for unanticipated changes that occur in revenues and/or expenditures as well as for programs initially approved during the fiscal year.

C.A.F.R.: Comprehensive Annual Financial Report. This report is produced annually by an outside independent audit company.

Calendar Year: Twelve-month cycle upon which the budget is based and constructed. The calendar year begins January 1 and ends December 31.

C.A.R.S.: County Assistance Road System. In 1983, Johnson County recognized a need for a program that focuses on countywide transportation corridors that, in general, are not tied to local jurisdictional boundaries. In response to this need, Johnson County Resolution No. 089-83, created the County Assistance Road System (CARS) program.

Capital: An asset item with a value of $5,000 or more and a useful life of more than one year. Also called a capital asset.

Capital Assets: Assets of long-term character, such as land, buildings, improvements other than buildings, machinery and equipment.

Capital Expenditure: An expense, that results in the acquisition of or the addition to a fixed asset. These are items that have a unit cost greater than $5,000 and a useful life greater than one year.

Casual/Seasonal Employees: Those who have established an employment relationship with the City of Leawood but who are assigned to work on an intermittent and/or unpredictable basis. While they receive all legally mandated benefits, they are ineligible for all other city benefit programs.

Cash Basis Law: A statute, requiring that cash be on hand before incurring an obligation.

C.I.P.: Commonly called the Capital Improvement Program. This document is prepared annually and outlines the capital projects that the City plans to undertake in the next five years. It also projects the fiscal impact of such projects.

Commodities: Expendable items which are consumable or have a short life span. Examples include office supplies, gasoline, and minor equipment.

Contingency: An appropriation of funds to cover unforeseen events that occur during the budget year.

Contractual Services: Services rendered to the City by private firms, individuals or other governmental agencies. Examples include utilities, rent, maintenance agreements and professional consulting services.

D.A.R.E.: Drug Abuse Resistance Education. D.A.R.E.'s primary mission is to provide children with the information and skills they need to live drug-and-violence-free lives. Additionally, it establishes positive relationships between students and law enforcement, teachers, parents, and other community leaders. The mission is to equip children with the tools that will enable them to avoid negative influences and allows them to focus on their strengths and potential.

Debt Service: The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Department: A functional unit of the City containing one or more divisions or activities.

Depreciation: The process of estimating and recording the expired useful life or diminution of service of a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation, or the cost to reserve in order to replace the item at the end of its useful life.

Eden: This is the integrated Human Resources/Financial Management system that the City began implementing in 2003 with Purchasing, Accounts Payable, General Ledger, HR/Payroll, and Budgeting. Further modules, including Project Accounting, Fixed Assets, and Cash Receipts, will be implemented over the next couple of years.

E.M.S.: Emergency Medical System. This is the response system in a community or area that includes Basic Life Support (BLS) and Advanced Life Support (ALS) agencies/dispatch and communications, and hospitals.

E.M.T: Emergency Medical Technician. These personnel are trained in Basic Life Support activities and are certified annually, based upon minimum training standards, by the Kansas Board of EMS.

Encumbrance: An amount of money committed and set aside, but not yet expended, for the purpose of a specific good or service.

Expendable Equipment: These are items which have a unit value of $5,000 or less and typically have a short useful life. Expendable equipment is not included in the City's fixed asset inventory.

Expenditure: A decrease in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service, capital outlays, intergovernmental grants, entitlement, and shared revenues.

Expenses: Outflows or other using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services, or carrying out other activities that constitute the City's ongoing major or central operations.

F.E.M.A.: Federal Emergency Management Agency. This is the federal agency in charge of helping people before and after a disaster. The agency is called in to help when the President declares a disaster. Disasters are "declared" after hurricanes, tornadoes, floods, earthquakes, or other similar events strike a community. The Governor of the state must ask for help from the President before FEMA can respond. FEMA workers help disaster victims find a place to stay if their homes were damaged or destroyed. FEMA also helps repair homes and works with city officials to fix public buildings that have been damaged. Just as important, FEMA helps people before a disaster so they will be ready. FEMA teaches people how to prepare for a disaster and how to make their homes as safe as possible. FEMA works with communities to help them build safer, stronger buildings that are less likely to be damaged. FEMA also trains firefighters and emergency workers in addition to running a flood insurance program.

Fiscal Year: The period used for the accounting year. The City of Leawood, like all cities in the state of Kansas, uses the calendar year for its fiscal year.

F.T.E.: Full Time Equivalent. Used to compare part-time employees to full-time employees. A full time employee works 2,080 hours per year.

Fund: An accounting entity with a self-balancing set of accounts that record financial transactions for a specific government activity or function.

Fund Balance: The excess of a fund's assets over the liabilities and is therefore also known as surplus funds. Designated Fund Balance is appropriated for encumbrances and/or use in the future. Undesignated Fund Balance is the amount with no claims against it and is available for use.

Fund Type: A group of funds that have similar activities, objectives or funding sources. In governmental accounting, all funds are classified into seven generic fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service and Trust/Agency.

G.A.A.P: Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

G.A.S.B 34: The Governmental Accounting Standards Board statement on basic financial statements and management discussion and analysis for state and local governments.

General Fund: This is the general operating fund of a city. The revenues and expenditures associated with all services traditionally associated with local governments are accounted for in this fund, except for those services that are required to be accounted for in some other fund.

General Obligation Debt: Monies owed on interest and principal to holders of the City's general obligation bonds. The debt may be supported by revenue provided from real property that is assessed through the taxation power of the local governmental unit.

G.F.O.A.: Government Finance Officers Association. GFOA is the professional association of state/provincial and local finance officers in the United States and Canada, which has served the public finance profession since 1906. The association's nearly 15,000 members are dedicated to the sound management of government financial resources.

Goals: A long-term attainable target for an organization - its vision of the future.

Grants: Contributions or gifts of cash or other assets from another governmental unit (typically state or federal) to be used or expended for a specified purpose, activity, or facility.

Infrastructure: Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets that are immovable and of value only to the government unit.

Intergovernmental Revenues: Revenue from other governments (primarily Federal and State grants) but also payments from other local governments.

K.D.O.T.: Kansas Department of Transportation.

K.E.R.I.T.: Kansas Eastern Regional Insurance Trust. K.E.R.I.T. is comprised of 13 cities/counties. The Trust was established in 1986 for the purposes of providing and maintaining Worker Compensation and Employer Liability benefits on a group basis substantially at cost. Third party administration, actuarial services and loss control/safety consulting are provided to member entities.

KPERS: Kansas Public Employees Retirement System. This system was established in 1961 by the Kansas Legislature to provide an orderly means of financing the pension benefits of retiring public employees and to extend life insurance coverage, long-term disability, and service-connected death and disability benefits to members and their beneficiaries.

KP&F: Kansas Police and Fire retirement. This plan is similar to the KPERS system but covers only sworn police and fire personnel.

Lease-Purchase Agreements: Contractual agreements that are termed "leases", but in substance amount to purchase contracts for equipment, machinery, and some types of improvements.

Levy: To impose taxes, special assessments, or service charges for the support of City activities.

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

Line Item: A specific expenditure category within a departmental budget.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

M.A.R.C.: Mid-America Regional Council. MARC strives to foster better understanding and cooperation on issues that extend beyond the jurisdiction of a single city, county, or state. These issues include transportation, childcare, aging, emergency services, environmental issues and a host of others. MARC's Board of Directors consists of 30 locally elected leaders representing the eight counties and 114 cities in the Kansas City bi-state metropolitan region.

Mill: The property tax rate that is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each $1,000 of assessed property valuation.

Modified Accrual: Basis of accounting in which revenues are recognized in the accounting period that they become available and measurable. Expenditures are recognized in the accounting period that the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized when due.

Non-Appropriated Balance: K.S.A. 79-2927 specifically authorizes local taxing units, other than school districts and community colleges, to annually budget a non-appropriated balance of not exceeding 5% of each fund total. It does not change the requirement that balances at the end of the year must be carried forward to the credit of the fund for the next budget year. The intent of this provision is to encourage multi-year financial planning by authorizing local units to specifically budget up to 5% of a fund balance for a non-appropriated reserve balance.

Non-Budgeted Funds: Funds that are not legally required by State law to be budgeted.

N.P.D.E.S: National Pollutant Discharge Elimination System. This EPA requirement intends to eliminate or minimize erosion and sediments being discharged into the nation's natural water environment. The object is to ensure that all natural waterways and lakes are safe for aquatic life and public use.

Object Category: An expenditure classification, referring to the highest and most comprehensive level of classification. These include Personnel Services, Contractual Services, Commodities, Capital and Debt Service.

Operating Budget: The annual budget and process that provide a financial plan for the operation of government and the provision of services for the year. Excluded from the operating budget are one-time capital projects that are determined by a separate, but interrelated, process.

P.A.Y.G.: Pay-As-You-Go represents the capital projects and equipment purchases/repairs that will be funded with cash and not debt-financed.

P.C.I.: Pavement Condition Index.

Personal Property: Property, other than real estate, identified for purposes of taxation, including personally owned items, as well as corporate and business equipment and property. Examples include automobiles, boats, airplanes, business furnishings, and manufacturing equipment.

Policy: A course of action designed to set parameters for decision and actions.

Program: The division within the department making the expenditure, (i.e., General Operations, Police Patrol, Sports, etc.).

Projected Budget: Estimation of revenues and expenditures based upon past trends, current economic conditions, and future financial forecasts.

Property Tax: Ad valorem taxes levied on both real and personal property according to the assessed valuation and tax rate.

Part-Time Employees (PT): Employees who are not in a seasonal or casual status and who are budgeted to work at least 2- hours per week but less than 27 hours per week. PT employees are not eligible to participate in the City's insurance benefit programs. PT employees are eligible for certain other specified benefit programs on a pro rata basis subject to the conditions and limitations of each benefit program.

Regular Full-Time Employees (RFT): Employees who are not in a seasonal or casual status and who are budgeted to work a full-time schedule. RFT employees are eligible to participate in all the City's benefit programs subject to the conditions and limitations of each benefit program.

Regular Part-Time Employees (RPT): Employees who are not in a seasonal or casual status and who are budgeted to work at least 27 hours per week but less than a full-time schedule. RPT employees are eligible to participate in the City's insurance benefit programs. RPT employees are eligible for certain other specified benefit programs on a pro rata basis subject to the conditions, and limitations of each benefit program.

Reserve: An account used to indicate that a portion of fund resources are restricted for a specific purpose or is not available for appropriation and subsequent spending.

Revenue Bonds: Bonds usually sold for constructing a project that will produce revenue for the City. The revenue is used to pay the principal and interest of the bond.

Revenues: (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers in are classified as "other financing sources" rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.

Seasonal and Casual Employees: Employees who have established an employment relationship with the City but who are assigned to work on an intermittent basis or for a specific period of time to fulfill seasonal needs or peak periods. Seasonal and casual employees are not eligible to participate in any of the City's benefit programs.

S.M.A.C: Stormwater Management Advisory Council. County funds that are provided to make needed repairs and upgrades to stormwater systems in Johnson County. The City's share is normally 25% and the County will match with 75%.

Special Assessments: A compulsory levy made against certain properties to defray a part of the cost of a specific improvement, such as street paving, curb and gutter replacement, sanitary sewers, etc., which are deemed to primarily benefit those properties.

S.U.V.: Sport Utility Vehicle.

Tax Rate: A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

Taxes: Compulsory charges levied by a city for the purpose of financing services performed for the common benefit.

Temporary Notes: These are used a funding mechanism for capital projects, which will be paid off, by the use of general obligation bonds or other funding sources. General obligation temporary notes are full faith and credit notes, pledging the general taxing power of the jurisdiction to back the notes.

Transfers In/Out: Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Transportation Development District (TDD): This type of debt is a transportation project development tool, governed by state statute. This debt tool is designed to facilitate specific public transportation improvements through the collection of taxes and the borrowing of bunds. The revenue of a TDD (most frequently sales tax) can only be used for public transportation and transportation-related improvements or they can be backed by assessments.

Unencumbered Cash Balance: The cash balance as shown in the accounting records for the fund, less any encumbrances and accounts payable outstanding.

User Fees: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

REVENUE REPORT
GENERAL FUND
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	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
TAXES	411100	REAL PROPERTY - CURRENT	$9,955,450	$12,931,676	$12,931,676	$13,878,955
	411300	REAL PROPERTY - DELINQUENT	$76,914	$50,000	$80,000	$80,000
	411400	PERSONAL PROPERTY - DELINQUENT	$1,629	$5,000	$5,000	$5,000
	411500	RECREATION VEHICLE TAX	$1,834	$1,613	$1,613	$1,139
	411600	HEAVY TRUCK TAX	$1,397	$1,894	$1,894	$1,190
	412100	CITY SALES TAX	$5,491,401	$5,380,000	$5,823,290	$6,114,459
	412200	CITY USE TAX	$1,455,958	$1,280,000	$1,505,000	$1,542,000
	413100	GAS FRANCHISE TAX	$967,062	$840,000	$991,200	$1,016,000
	413200	ELECTRIC FRANCHISE TAX	$1,274,413	$1,200,000	$1,306,200	$1,338,900
	413300	TELEPHONE FRANCHISE TAX	$204,527	$200,000	$180,000	$160,000
	413400	CABLE FRANCHISE TAX	$484,559	$440,000	$496,600	$509,000
	413500	OTHER FRANCHISE TAXES	$204	$0	$0	$0
		Category-Total	$19,915,348	$22,330,183	$23,322,473	$24,646,643
LICENSES & PRMTS.	421100	OCCUPATIONAL LICENSES	$244,556	$213,000	$240,000	$240,000
	421200	LIQUOR LICENSES	$10,000	$8,700	$8,700	$10,000
	421300	PUBLIC LAND USE FEES	$61,440	$32,000	$10,000	$10,000
	422100	ANIMAL LICENSES	$19,611	$20,000	$20,000	$20,000
	425100	BUILDING PERMITS	$1,137,729	$900,000	$1,150,000	$900,000
	425200	LAND DISTURBANCE PERMIT	$5,015	$10,000	$5,000	$2,000
	425300	REINSPECTION FEES	$9,007	$500	$500	$500
	425400	CODE MODIFICATION REQUESTS	$55	$500	$300	$300
	425500	REVIEW OF PLANS	$294,537	$250,000	$250,000	$200,000
	426100	PUBLIC WORKS INSPEC/ROW	$235,284	$225,000	$138,000	$120,000
	426200	INSPECTION FEES/RENTALS	$15,603	$15,400	$15,400	$14,900
	427100	PLANNING APPLICATION FEES	$57,283	$45,000	$50,000	$45,000
	427200	APPEALS BOARD FEES	$5,700	$3,500	$4,000	$4,000
	429100	SIGN PERMIT FEES	$13,527	$11,000	$12,000	$12,000
	429200	SPECIAL USE/OTHER PERMITS	$11,062	$5,000	$7,000	$5,000
		Category-Total	$2,120,409	$1,739,600	$1,910,900	$1,583,700
OTHER GOV. REV.	431100	OPERATING GRANTS	$35,241	$0	$0	$0
	434100	COUNTY RETAIL SALES TAX	$4,142,551	$4,215,600	$4,600,505	$4,830,531
	434200	COUNTY USE TAX	$978,938	$1,124,040	$505,300	$505,300
	434400	MOTOR VEHICLE TAX	$1,192,013	$949,053	$949,053	$1,149,257
	434600	ALCOHOL TAX	$275,816	$267,964	$296,393	$311,005
		Category-Total	$6,624,559	$6,556,657	$6,351,251	$6,796,093
CHARGES FOR SRVCS.	440010	TAXABLE SALES INCOME	$9,396	$10,000	$10,000	$11,000

REVENUE REPORT
GENERAL FUND
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	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CHARGES FOR SRVCS.	440011	PRO SHOP REVENUE	$2,276	$137,000	$137,000	$250,500
	441010	ALARM FEES	$37,173	$33,000	$45,000	$50,000
	441020	ANIMAL CONTROL/SHELTER FEES	$5,072	$3,500	$3,900	$3,900
	441030	SCHOOL RESOURCE FEES	$28,490	$29,600	$30,000	$30,000
	441040	SPECIAL POLICE SERVICES	$27,766	$20,000	$1,000	$1,000
	442010	MOWING	$2,765	$2,800	$2,800	$2,800
	442020	FISHING LICENSES	$500	$0	$0	$0
	442040	ADVERTISEMENTS	$1,116	$200	$200	$1,000
	443010	MEMBERSHIPS, POOL	$128,102	$110,200	$110,200	$119,700
	443015	MEMBERSHIPS, IRONHORSE	$0	$126,500	$126,500	$261,000
	443020	POOL CARDS	$16,439	$25,500	$25,500	$25,900
	443030	POOL DAILY	$99,640	$174,000	$174,000	$186,000
	443040	SWIM TEAM	$21,940	$26,400	$22,000	$26,400
	443050	SWIM LESSONS	$37,867	$25,500	$25,500	$25,500
	443060	DIVE TEAM	$6,706	$4,000	$4,000	$4,600
	443070	POOL SPECIAL EVENTS	$1,519	$800	$800	$2,500
	443080	FOOD & BEVERAGE, PARKS-REC	$56,234	$79,800	$79,800	$85,400
	443085	FOOD & BEVERAGE, IRONHORSE	$0	$160,000	$160,000	$335,500
	444100	SHELTER RENTAL	$13,612	$12,000	$13,700	$13,700
	444110	COMMUNITY CENTER RENTAL	$48,138	$44,200	$44,200	$44,200
	444115	EQUIPMENT RENTAL - FACILITIES	$0	$500	$0	$0
	444120	LODGE RENTALS	$204,891	$157,500	$157,500	$157,500
	444130	CABIN RENTALS	$16,569	$17,100	$17,100	$18,600
	444140	NATURE CENTER RENTALS	$3,651	$1,000	$1,000	$1,800
	444150	FIELD RENTAL	$2,215	$1,200	$1,200	$1,200
	444200	CLASSES-COMMUNITY CENTER	$54,248	$67,200	$67,200	$84,100
	444210	CLASSES - NATURE CENTER	$8,923	$16,100	$16,100	$15,300
	444300	DAYCAMP	$51,571	$46,200	$46,200	$49,000
	444310	THEATER CAMP	$335	$0	$1,200	$2,000
	444320	HOLIDAY CAMP	$2,207	$4,600	$4,600	$7,400
	444330	TEEN CAMP	$11,019	$14,800	$14,800	$16,200
	444340	SPRING BREAK CAMP	$1,094	$3,100	$3,400	$3,100
	444350	SPORTS CAMP	$7,450	$14,400	$14,400	$10,400
	444410	CORPORATE EVENTS	$23,285	$38,000	$38,000	$37,400
	444510	TENNIS LEAGUE	$5,736	$6,100	$6,100	$7,500
	444530	SOCCER LEAGUE	$206,729	$236,400	$236,400	$231,000
	444540	T-BALL LEAGUE	$26,233	$31,700	$31,700	$31,800
	444610	TENNIS LESSONS	$13,149	$19,800	$19,800	$15,600
	444620	JR GOLF ACADEMY	-$2	$17,100	$17,100	$9,100
	445010	EGGSTRAVAGANZA	-$1	$2,800	$2,800	$2,800
	445020	DADDY DAUGHTER DATE	$7,041	$6,240	$6,900	$5,900
	445025	MOTHER SON ACTIVITY	$3,038	$3,460	$0	$0
	445030	JULY 4TH	$4,296	$6,300	$6,300	$8,400
	445060	LABOR DAY RUN	$10,589	$12,100	$12,100	$19,100
	445070	HALLOWEEN HAPPENINGS	$5,709	$6,000	$6,000	$9,000
	445080	HOLIDAY LIGHTING	$0	$500	$500	$1,000
	445090	BREAKFAST WITH SANTA	$3,938	$5,300	$5,300	$5,300
	445100	SENIOR EVENTS	$539	$1,300	$1,300	$1,300

REVENUE REPORT
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	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CHARGES FOR SRVCS.	445110	LODGE SPECIAL EVENTS	$26	$14,000	$14,000	$14,000
	445210	OXFORD SCHOOL TOURS	$1,351	$3,100	$3,100	$3,100
	445220	OXFORD SCHOOL SPECIAL EVENTS	$263	$200	$200	$300
	446010	GREEN FEES	$0	$397,500	$397,500	$719,000
	446020	DRIVING RANGE/PRACTICE TEE	$0	$66,500	$66,500	$62,000
	446030	CART RENTAL	$0	$75,000	$75,000	$120,000
		Category-Total	$1,220,843	$2,318,100	$2,307,400	$3,150,800
FINES & FORF.	451000	FINES & FORFEITURES	$1,752,614	$1,550,000	$1,800,000	$1,800,000
INTEREST INCOME	471000	INTEREST REVENUE	$835,243	$1,000,060	$238,073	$238,064
CONTRIB. & OTHER	481000	MISCELLANEOUS	$199,010	$25,000	$25,000	$25,000
	482000	REFUNDS & REIMBURSEMENTS	$8,996	$4,500	$4,500	$4,500
	483000	DONATIONS/CONTRIBUTIONS	$2,135	$3,500	$3,500	$3,500
	483100	SPONSORSHIPS	$0	$10,000	$5,000	$5,000
	487000	UNENC BAL FWD	$14,706,792	$10,418,400	$15,154,703	$11,139,100
		Category-Total	$14,916,933	$10,461,400	$15,192,703	$11,177,100
OTHER FIN. SOURCES	491020	TRANS FROM SPECIAL ALCOHOL	$156,900	$195,000	$195,000	$150,000
		Grand Total	$47,542,849	$46,151,000	$51,317,800	$49,542,400

LINE ITEM EXPENDITURES FOR GENERAL FUND

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPVD. BUDGET
5	511000	REGULAR WAGES	$13,068,898	$14,489,848	$14,470,135	$15,636,258
	512000	PART TIME WAGES	$328,443	$395,060	$346,272	$305,133
	512100	CASUAL/SEASONAL WAGES	$415,901	$621,472	$641,412	$723,087
	513000	OTHER WAGES	$11,275	$20,000	$20,000	$20,000
	514000	OVERTIME WAGES	$874,915	$969,100	$1,051,800	$1,024,800
	521000	SOCIAL SECURITY	$1,073,846	$1,262,107	$1,266,559	$1,355,672
	522000	UNEMPLOYMENT TAXES	$26,177	$34,816	$33,419	$36,519
	523100	KPERS RETIREMENT	$383,758	$480,184	$479,283	$572,518
	523200	KP&F RETIREMENT	$914,311	$1,060,562	$1,072,715	$1,091,221
	523300	SUPPLEMENTAL RETIREMENT	$97,354	$130,000	$130,000	$136,650
	524100	HEALTH INSURANCE	$1,459,840	$1,930,307	$1,685,681	$1,993,347
	524200	DENTAL INSURANCE	$77,901	$89,634	$89,782	$101,960
	524300	GROUP LIFE INSURANCE	$50,890	$63,338	$42,240	$45,383
	524400	LONG TERM DISABILITY	$78,506	$101,800	$59,180	$63,547
	525000	WORKERS COMPENSATION	$289,988	$334,800	$334,800	$336,250
	526100	EMPLOYEE ASSISTANCE PROGRAM	$6,339	$7,800	$7,362	$7,755
	526200	AWARDS/HONORARIUMS	$10,083	$8,000	$8,000	$10,000
		Total	$19,168,425	$21,998,828	$21,738,640	$23,460,100
6	611000	ADMIN CONTRACTUAL EXPENSE	$326,612	$594,750	$582,350	$630,950
	611100	MISCELLANEOUS SERVICES	$289,235	$340,100	$394,700	$414,400
	612000	PROFESSIONAL SERVICES	$318,360	$643,400	$657,400	$560,700
	612100	LEGAL SERVICES	$59,247	$140,000	$140,000	$190,000
	618100	GRANTS	$89,500	$100,000	$100,000	$114,500
	618200	DONATIONS	$3,050	$4,900	$4,900	$7,100
	618300	SPECIAL EVENTS	$4,623	$8,600	$8,600	$11,400
	618400	RECEPTIONS/COUNCIL EVENTS	$7,986	$13,900	$23,900	$16,600
	618510	SISTER CITY - I-LAN	$5,737	$12,000	$12,000	$15,000
	618520	SISTER CITY - GEZER	$5,445	$12,000	$12,000	$15,000
	618530	SISTER CITY - MISCELLANEOUS	$0	$26,000	$26,000	$26,000
	621100	WATER SERVICE	$71,753	$85,700	$86,800	$134,900
	621200	NATURAL GAS	$69,340	$87,050	$87,050	$90,500
	621300	ELECTRICITY	$244,333	$285,800	$300,000	$303,700
	621301	ELECTRICITY-STREETLIGHTS/TRAF	$518,834	$580,000	$571,000	$580,000
	621400	WASTEWATER	$26,772	$32,400	$33,000	$35,500
	621500	CABLE	$2,373	$8,200	$8,200	$8,400
	621600	COMMUNICATION	$246,529	$331,350	$326,750	$332,550
	622100	CUSTODIAL	$81,843	$87,500	$87,500	$92,100
	622200	TRASH DISPOSAL	$27,163	$35,300	$35,300	$40,800
	623100	EQUIPMENT MAINTENANCE/SERVICE	$193,028	$278,700	$276,600	$295,100
	623200	BLDG/GRND MAINTENANCE/SERVICE	$205,524	$310,360	$312,860	$298,900
	623300	VEHICLE MAINTENANCE/SERVICE	$15,517	$19,000	$19,000	$25,000
	623400	CITY FACILITY MAINTENANCE/SERV	$49,048	$159,500	$156,300	$154,000
	625100	UTILITY MAINTENANCE	$6,472	$9,500	$9,500	$9,500
	625200	STREET LIGHT/TRAF SIG/MAINT	$165,770	$214,000	$230,000	$247,000
	625400	ST/CURB/SIDEWALK MAINT CONT	$62,152	$77,300	$77,300	$77,300
	627100	RENTAL-LAND/BUILDINGS	$5,219	$4,700	$4,700	$4,700
	627200	RENTAL - VEHICLES/EQUIPMENT	$103,859	$138,200	$143,700	$137,800
	627300	PRISONER CARE	$35,210	$50,000	$50,000	$50,000

LINE ITEM EXPENDITURES FOR GENERAL FUND

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPVD. BUDGET
6	630510	AUTO LIABILITY INSURANCE	$57,857	$57,000	$39,700	$41,700
	630515	CRIME INSURANCE	$2,584	$2,500	$1,800	$1,900
	630520	EMPLOYMENT PRACTICES INSURANCE	$0	$24,800	$17,300	$18,200
	630525	GENERAL LIABILITY INSURANCE	$53,974	$120,650	$93,350	$96,600
	630530	LAW ENFORCEMENT LIABILITY INSU	$41,968	$39,800	$39,800	$43,000
	630535	PROPERTY/BOILER&MACH/INLAND MA	$67,918	$80,800	$56,300	$59,100
	630540	PUBLIC OFFICIALS LIABILITY	$30,936	$30,900	$21,600	$32,500
	630545	UMBRELLA INSURANCE	$52,228	$70,000	$48,800	$51,200
	630550	UNDERGROUND STORAGE INSURANCE	$0	$600	$600	$700
	630555	CLAIMS AND DEDUCTIBLES	$38,491	$55,000	$55,000	$55,000
	630560	NOTARY & TREASURER BONDS	$0	$400	$400	$300
	630565	TERRORISM	$4,084	$4,000	$2,800	$3,000
	631000	LEGAL PUBLICATIONS / ADVERTISI	$25,818	$31,000	$31,000	$35,850
	632000	PRINTING AND BINDING	$74,050	$139,900	$138,000	$136,700
	633100	EMPLOYMENT EXPENSE	$129,504	$133,900	$133,900	$136,400
	633200	MISC EMPLOYEE ACTIVITIES	$15,539	$34,200	$34,200	$34,200
	633300	TRANSPORTATION	$72,201	$98,900	$96,500	$129,300
	633400	TRAINING	$239,101	$356,300	$356,300	$375,050
	633500	UNIFORM CLEANING	$6,372	$22,550	$22,450	$24,800
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$101,139	$131,700	$131,300	$134,900
	635000	TAX & ASSESSMENTS	$7,027	$28,200	$28,200	$31,200
	681000	INTERDEPARTMENT CHARGES	$0	$300	$300	$300
	691000	COST OF GOODS SOLD	$1,094	$194,150	$194,150	$277,900
		Total	$4,262,419	$6,347,760	$6,321,160	$6,639,200

7	710500	MATERIALS & SUPPLIES	$462,542	$743,050	$752,650	$852,200
	710510	AWARD SUPPLIES	$22,954	$48,500	$48,500	$48,700
	711000	POSTAGE	$35,879	$48,300	$46,500	$46,800
	711500	FOOD & BEVERAGE EXPENSE	$34,174	$47,400	$47,400	$48,050
	712000	UNIFORM/CLOTHING	$157,095	$248,300	$336,700	$257,100
	712500	MEETING EXPENSE	$34,389	$46,700	$49,800	$53,800
	713000	EXPENDABLE EQUIPMENT	$259,116	$392,600	$444,050	$444,250
	713500	SNOW REMOVAL SUPPLIES	$108,335	$130,000	$175,000	$200,000
	721000	VEHICLE OPERATIONS/MAINT	$96,252	$147,200	$148,600	$149,100
	721100	GASOLINE-UNLEADED	$244,874	$361,400	$368,200	$369,000
	721200	GASOLINE-DIESEL	$101,686	$109,700	$124,700	$150,000
	722000	BUILDING/GROUND SUPPLIES	$27,316	$56,600	$53,600	$59,100
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$93,665	$139,400	$143,400	$142,400
	724000	STREET MAINTENANCE	$113,411	$150,000	$150,000	$160,000
	725000	TRAIL MAINTENANCE	$35,678	$53,000	$27,000	$60,000
	782000	REFUNDS	-$84	$100	$100	$100
	790000	MISCELLANEOUS COMMODITIES	$12	$0	$0	$0
		Total	$1,827,294	$2,722,250	$2,916,200	$3,040,600

LINE ITEM EXPENDITURES FOR GENERAL FUND

LINE ITEM NO:		LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPVD. BUDGET
8	811000	MACHINERY	$5,800	$0	$0	$0
	832000	BUILDING IMPROVEMENTS	$5,200	$0	$0	$0
	871100	LEASE PRINCIPAL	$499,454	$511,010	$511,010	$601,270
	872100	LEASE INTEREST	$68,738	$55,090	$55,090	$76,130
		Total	$579,192	$566,100	$566,100	$677,400
9	912500	TRANS TO CITY EQUIPMENT	$1,275,300	$2,682,000	$2,682,000	$1,419,600
	913000	TRANS TO STREET IMPROVEMENTS	$660,000	$1,941,800	$1,941,800	$531,200
	913500	TRANS TO CAPITAL FUND	$2,731,598	$2,838,700	$2,858,700	$6,470,400
	913600	TRANSFER TO PUBLIC SAFETY FUND	$1,811,793	$1,039,009	$890,025	$934,527
	914000	TRANS TO CAPITAL ART	$72,124	$64,053	$64,053	$61,739
	932000	NON-APPROPRIATED EXPENSE	$0	$1,950,500	$0	$2,120,000
	934000	MISCELLANEOUS	$0	$4,000,000	$200,022	$4,187,634
		Total	$6,550,815	$14,516,062	$8,636,600	$15,725,100
		Grand Total	$32,388,145	$46,151,000	$40,178,700	$49,542,400

GENERAL OPERATIONS
11110.11210

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	512000	PART TIME WAGES	$61,858	$79,500	$79,513	$79,500
	521000	SOCIAL SECURITY	$6,154	$5,540	$5,447	$5,447
	523100	KPERS RETIREMENT	$1,742	$4,698	$4,240	$4,753
		SUB-TOTAL	$69,754	$89,738	$89,200	$89,700
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$22,230	$78,700	$78,700	$76,500
	611100	MISCELLANEOUS SERVICES	$8,910	$51,000	$41,000	$51,000
	612000	PROFESSIONAL SERVICES	$22,000	$40,000	$40,000	$25,000
	618100	GRANTS	$89,500	$100,000	$100,000	$114,500
	618200	DONATIONS	$3,050	$4,900	$4,900	$7,100
	618400	RECEPTIONS/COUNCIL EVENTS	$7,986	$13,900	$23,900	$16,600
	618510	SISTER CITY - I-LAN	$5,737	$12,000	$12,000	$15,000
	618520	SISTER CITY - GEZER	$5,445	$12,000	$12,000	$15,000
	618530	SISTER CITY - MISCELLANEOUS	$0	$26,000	$26,000	$26,000
	621400	WASTEWATER	$7,898	$7,500	$7,500	$8,000
	621600	COMMUNICATION	$81,130	$95,300	$95,300	$96,300
	622200	TRASH DISPOSAL	$5,325	$5,000	$5,000	$6,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$16,001	$28,500	$28,500	$28,000
	627200	RENTAL - VEHICLES/EQUIPMENT	$47,111	$61,200	$61,200	$61,200
	630510	AUTO LIABILITY INSURANCE	$57,857	$57,000	$39,700	$41,700
	630515	CRIME INSURANCE	$2,584	$2,500	$1,800	$1,900
	630520	EMPLOYMENT PRACTICES INSURANCE	$0	$24,800	$17,300	$18,200
	630525	GENERAL LIABILITY INSURANCE	$53,541	$90,000	$62,700	$65,900
	630535	PROPERTY/BOILER&MACH/INLAND MARINE INSUR	$67,918	$80,800	$56,300	$59,100
	630540	PUBLIC OFFICIALS LIABILITY	$30,936	$30,900	$21,600	$32,500
	630545	UMBRELLA INSURANCE	$52,228	$70,000	$48,800	$51,200
	630550	UNDERGROUND STORAGE INSURANCE	$0	$600	$600	$700
	630555	CLAIMS AND DEDUCTIBLES	$38,491	$55,000	$55,000	$55,000
	630560	NOTARY & TREASURER BONDS	$0	$300	$300	$300
	630565	TERRORISM	$4,084	$4,000	$2,800	$3,000
	631000	LEGAL PUBLICATIONS / ADVERTISING	$14,830	$14,800	$14,800	$16,800
	632000	PRINTING AND BINDING	$15,343	$13,000	$13,000	$18,400
	633300	TRANSPORTATION	$18,896	$20,400	$20,400	$31,300
	633400	TRAINING	$1,983	$6,900	$6,900	$6,900
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$47,064	$51,400	$51,400	$50,800
	635000	TAX & ASSESSMENTS	$211	$7,500	$7,500	$7,000
		SUB-TOTAL	$728,289	$1,065,900	$956,900	$1,006,900
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$44,020	$35,800	$35,800	$79,000
	710510	AWARD SUPPLIES	$0	$2,800	$2,800	$2,800
	711000	POSTAGE	$25,736	$30,500	$30,500	$30,000
	712500	MEETING EXPENSE	$8,404	$12,700	$12,700	$12,700
	713000	EXPENDABLE EQUIPMENT	$1,079	$500	$26,500	$500
		SUB-TOTAL	$79,239	$82,300	$108,300	$125,000

GENERAL OPERATIONS
11110.11210

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	871100	LEASE PRINCIPAL	$360,000	$365,000	$365,000	$380,000
	872100	LEASE INTEREST	$52,900	$45,700	$45,700	$37,500
		SUB-TOTAL	$412,900	$410,700	$410,700	$417,500
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$0	$1,200,000	$1,200,000	$56,300
	913000	TRANS TO STREET IMPROVEMENTS	$660,000	$1,941,800	$1,941,800	$531,200
	913500	TRANS TO CAPITAL FUND	$1,359,898	$2,019,700	$2,019,700	$4,941,900
	913600	TRANSFER TO PUBLIC SAFETY FUND	$1,811,793	$1,039,009	$890,025	$934,527
	914000	TRANS TO CAPITAL ART	$72,124	$64,053	$64,053	$61,739
	932000	NON-APPROPRIATED EXPENSE	$0	$1,950,500	$0	$2,120,000
	934000	MISCELLANEOUS	$0	$4,000,000	$200,022	$4,187,634
		SUB-TOTAL	$3,903,815	$12,215,062	$6,315,600	$12,833,300
		GRAND TOTAL	$5,193,997	$13,863,700	$7,880,700	$14,472,400

CITY ADMIN SERVICES
11110.11230

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$265,950	$266,077	$274,517	$293,276
	512100	CASUAL/SEASONAL WAGES	$0	$0	$0	$13,520
	513000	OTHER WAGES	$11,275	$20,000	$20,000	$20,000
	514000	OVERTIME WAGES	$0	$2,500	$2,500	$2,500
	521000	SOCIAL SECURITY	$15,765	$20,546	$21,193	$23,663
	522000	UNEMPLOYMENT TAXES	$492	$527	$500	$558
	523100	KPERS RETIREMENT	$14,507	$15,873	$16,428	$19,367
	524100	HEALTH INSURANCE	$18,277	$20,653	$19,788	$29,348
	524200	DENTAL INSURANCE	$947	$947	$1,000	$1,377
	524300	GROUP LIFE INSURANCE	$901	$977	$674	$691
		SUB-TOTAL	$328,114	$348,100	$356,600	$404,300
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$0	$4,200	$4,200	$4,200
	612000	PROFESSIONAL SERVICES	$0	$8,200	$8,200	$8,200
	621600	COMMUNICATION	$1,483	$2,300	$2,300	$2,300
	632000	PRINTING AND BINDING	$0	$1,500	$1,500	$1,500
	633300	TRANSPORTATION	$8,143	$8,800	$8,800	$10,000
	633400	TRAINING	$485	$10,000	$10,000	$9,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$413	$4,200	$4,200	$4,800
		SUB-TOTAL	$10,524	$39,200	$39,200	$40,500
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$365	$2,600	$2,600	$2,600
	712000	UNIFORM/CLOTHING	$0	$400	$400	$600
	712500	MEETING EXPENSE	$714	$1,700	$1,700	$2,000
	713000	EXPENDABLE EQUIPMENT	$1,653	$0	$0	$0
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$0	$500	$500	$500
		SUB-TOTAL	$2,732	$5,200	$5,200	$5,700
		GRAND TOTAL	$341,370	$392,500	$401,000	$450,500

FINANCE
11110.11240

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$449,083	$510,181	$503,549	$554,554
	512100	CASUAL/SEASONAL WAGES	$4,932	$8,400	$15,500	$8,400
	514000	OVERTIME WAGES	$2,812	$7,000	$7,000	$7,000
	521000	SOCIAL SECURITY	$33,069	$40,207	$40,244	$43,603
	522000	UNEMPLOYMENT TAXES	$804	$961	$949	$1,028
	523100	KPERS RETIREMENT	$21,712	$30,565	$30,767	$36,692
	524100	HEALTH INSURANCE	$48,739	$66,092	$51,938	$58,690
	524200	DENTAL INSURANCE	$2,498	$2,841	$2,841	$3,097
	524300	GROUP LIFE INSURANCE	$1,736	$2,253	$1,512	$1,636
		SUB-TOTAL	$565,385	$668,500	$654,300	$714,700
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$70,574	$74,200	$74,200	$76,200
	621600	COMMUNICATION	$835	$1,000	$1,000	$1,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$335	$300	$300	$350
	630560	NOTARY & TREASURER BONDS	$0	$100	$100	$0
	631000	LEGAL PUBLICATIONS / ADVERTISING	$43	$200	$200	$150
	632000	PRINTING AND BINDING	$119	$1,700	$1,700	$300
	633300	TRANSPORTATION	$187	$700	$700	$3,600
	633400	TRAINING	$8,674	$11,000	$11,000	$13,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,826	$2,700	$2,700	$2,800
		SUB-TOTAL	$82,593	$91,900	$91,900	$97,400
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$4,020	$7,600	$7,600	$6,700
	711000	POSTAGE	$2,875	$3,100	$1,300	$3,200
	712500	MEETING EXPENSE	$579	$800	$800	$800
	713000	EXPENDABLE EQUIPMENT	$1,190	$1,100	$2,900	$100
	782000	REFUNDS	-$84	$100	$100	$100
		SUB-TOTAL	$8,580	$12,700	$12,700	$10,900
		GRAND TOTAL	$656,558	$773,100	$758,900	$823,000

HUMAN RESOURCES
11110.11250

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$217,084	$237,897	$213,831	$236,310
	512000	PART TIME WAGES	$28,770	$28,452	$31,548	$30,989
	512100	CASUAL/SEASONAL WAGES	$0	$8,500	$6,500	$8,500
	514000	OVERTIME WAGES	$2,189	$1,500	$3,500	$2,000
	521000	SOCIAL SECURITY	$18,393	$21,141	$19,580	$21,333
	522000	UNEMPLOYMENT TAXES	$458	$510	$461	$502
	523100	KPERS RETIREMENT	$9,601	$15,829	$14,760	$17,606
	523300	SUPPLEMENTAL RETIREMENT	$97,354	$115,500	$115,500	$119,000
	524100	HEALTH INSURANCE	$24,214	$41,305	$25,967	$29,343
	524200	DENTAL INSURANCE	$1,170	$1,894	$1,579	$1,722
	524300	GROUP LIFE INSURANCE	$864	$1,172	$732	$793
	524400	LONG TERM DISABILITY	$78,506	$101,800	$59,180	$63,547
	525000	WORKERS COMPENSATION	$289,988	$325,000	$325,000	$325,000
	526100	EMPLOYEE ASSISTANCE PROGRAM	$6,339	$7,800	$7,362	$7,755
	526200	AWARDS/HONORARIUMS	$10,083	$8,000	$8,000	$10,000
		SUB-TOTAL	$785,013	$916,300	$833,500	$874,400
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$12,423	$26,700	$26,700	$26,700
	612000	PROFESSIONAL SERVICES	$0	$3,300	$2,200	$3,000
	621600	COMMUNICATION	$849	$1,100	$1,100	$1,100
	632000	PRINTING AND BINDING	$488	$1,200	$1,200	$1,200
	633100	EMPLOYMENT EXPENSE	$129,504	$133,900	$133,900	$136,400
	633200	MISC EMPLOYEE ACTIVITIES	$14,823	$31,200	$31,200	$31,200
	633300	TRANSPORTATION	$341	$2,300	$2,300	$5,300
	633400	TRAINING	$5,230	$32,000	$32,000	$47,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$2,977	$4,500	$4,500	$4,500
		SUB-TOTAL	$166,635	$236,200	$235,100	$256,400
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$2,056	$4,200	$4,200	$4,200
	710510	AWARD SUPPLIES	$1,825	$3,600	$3,600	$3,600
	712500	MEETING EXPENSE	$11	$500	$500	$500
	713000	EXPENDABLE EQUIPMENT	$0	$0	$1,100	$1,500
		SUB-TOTAL	$3,892	$8,300	$9,400	$9,800
		GRAND TOTAL	$955,540	$1,160,800	$1,078,000	$1,140,600

MUNICIPAL COURT
11110.11310

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$319,419	$340,518	$340,893	$361,179
	512000	PART TIME WAGES	$34,702	$48,834	$46,783	$50,330
	514000	OVERTIME WAGES	$3,487	$8,000	$8,000	$8,000
	521000	SOCIAL SECURITY	$27,059	$30,397	$30,328	$32,084
	522000	UNEMPLOYMENT TAXES	$635	$750	$714	$757
	523100	KPERS RETIREMENT	$19,026	$22,553	$23,465	$27,395
	524100	HEALTH INSURANCE	$33,344	$49,556	$48,221	$54,489
	524200	DENTAL INSURANCE	$2,091	$2,840	$3,157	$3,442
	524300	GROUP LIFE INSURANCE	$1,224	$1,652	$1,139	$1,224
		SUB-TOTAL	$440,987	$505,100	$502,700	$538,900
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$803	$2,300	$2,300	$2,300
	611100	MISCELLANEOUS SERVICES	$64	$300	$300	$300
	612000	PROFESSIONAL SERVICES	$3,834	$5,000	$5,000	$5,000
	612100	LEGAL SERVICES	$16,150	$20,000	$20,000	$20,000
	621600	COMMUNICATION	$2,967	$6,300	$6,200	$6,300
	623100	EQUIPMENT MAINTENANCE/SERVICE	$410	$1,000	$1,100	$1,000
	632000	PRINTING AND BINDING	$7,439	$10,000	$10,000	$10,000
	633300	TRANSPORTATION	$0	$500	$500	$500
	633400	TRAINING	$4,036	$13,700	$13,700	$13,700
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,460	$1,300	$1,300	$1,300
		SUB-TOTAL	$37,163	$60,400	$60,400	$60,400
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$8,712	$16,000	$16,000	$16,000
	713000	EXPENDABLE EQUIPMENT	$506	$4,600	$4,600	$4,300
		SUB-TOTAL	$9,218	$20,600	$20,600	$20,300
		GRAND TOTAL	$487,368	$586,100	$583,700	$619,600

LEGAL SERVICES
11110.11410

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$195,330	$216,906	$218,102	$227,047
	512000	PART TIME WAGES	$38,309	$41,562	$44,805	$45,998
	521000	SOCIAL SECURITY	$14,815	$19,773	$20,113	$20,889
	522000	UNEMPLOYMENT TAXES	$421	$460	$474	$492
	523100	KPERS RETIREMENT	$10,397	$15,275	$15,633	$17,883
	524100	HEALTH INSURANCE	$18,126	$33,049	$18,552	$20,962
	524200	DENTAL INSURANCE	$881	$1,262	$948	$1,034
	524300	GROUP LIFE INSURANCE	$712	$1,013	$673	$695
		SUB-TOTAL	$278,991	$329,300	$319,300	$335,000
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$0	$21,000	$21,000	$1,000
	612100	LEGAL SERVICES	$43,097	$120,000	$120,000	$170,000
	621600	COMMUNICATION	$1,188	$1,700	$1,700	$1,700
	633300	TRANSPORTATION	$67	$500	$500	$3,500
	633400	TRAINING	$2,814	$4,400	$4,400	$4,400
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$14,217	$17,600	$17,600	$17,600
		SUB-TOTAL	$61,383	$165,200	$165,200	$198,200
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$804	$1,500	$1,500	$1,500
	711000	POSTAGE	$0	$100	$100	$100
	712500	MEETING EXPENSE	$165	$600	$600	$600
	713000	EXPENDABLE EQUIPMENT	$0	$600	$3,700	$600
		SUB-TOTAL	$969	$2,800	$5,900	$2,800
		GRAND TOTAL	$341,343	$497,300	$490,400	$536,000

INFORMATION SERVICES
11110.11610

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$312,249	$320,453	$331,543	$397,184
	512000	PART TIME WAGES	$51,807	$51,400	$53,396	$0
	514000	OVERTIME WAGES	$9,163	$8,000	$8,000	$9,000
	521000	SOCIAL SECURITY	$26,011	$29,059	$30,061	$31,067
	522000	UNEMPLOYMENT TAXES	$670	$751	$709	$733
	523100	KPERS RETIREMENT	$19,961	$22,449	$23,372	$26,600
	524100	HEALTH INSURANCE	$32,901	$37,177	$40,815	$48,217
	524200	DENTAL INSURANCE	$1,578	$1,578	$1,895	$2,153
	524300	GROUP LIFE INSURANCE	$1,439	$1,633	$1,109	$1,146
		SUB-TOTAL	$455,779	$472,500	$490,900	$516,100
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$36,924	$49,000	$61,200	$70,000
	621600	COMMUNICATION	$6,298	$6,000	$6,000	$6,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$74,107	$104,000	$99,000	$110,200
	633300	TRANSPORTATION	$37	$400	$400	$3,400
	633400	TRAINING	$6,037	$7,500	$7,500	$7,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$136	$500	$500	$500
		SUB-TOTAL	$123,539	$167,400	$174,600	$197,600
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$24,019	$24,000	$28,000	$25,000
	713000	EXPENDABLE EQUIPMENT	$87,553	$141,000	$141,000	$120,000
	721000	VEHICLE OPERATIONS/MAINT	$0	$500	$500	$500
	721100	GASOLINE-UNLEADED	$642	$1,000	$1,000	$1,000
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$3,984	$4,000	$5,000	$4,000
		SUB-TOTAL	$116,198	$170,500	$175,500	$150,500
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$65,000	$131,000	$131,000	$168,000
		GRAND TOTAL	$760,516	$941,400	$972,000	$1,032,200

COMMUNITY DEVELOPMENT ADMIN
11110.11810

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$0	$107,008	$68,191	$150,805
	521000	SOCIAL SECURITY	$0	$8,181	$5,301	$13,792
	522000	UNEMPLOYMENT TAXES	$0	$193	$123	$272
	523100	KPERS RETIREMENT	$0	$6,321	$4,044	$9,838
	524100	HEALTH INSURANCE	$0	$12,391	$7,422	$16,772
	524200	DENTAL INSURANCE	$0	$632	$316	$690
	524300	GROUP LIFE INSURANCE	$0	$474	$203	$431
		SUB-TOTAL	$0	$135,200	$85,600	$192,600
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$0	$5,000	$5,000	$5,000
	621600	COMMUNICATION	$0	$700	$700	$700
	631000	LEGAL PUBLICATIONS / ADVERTISING	$0	$1,000	$1,000	$1,000
	632000	PRINTING AND BINDING	$0	$500	$500	$500
	633300	TRANSPORTATION	$0	$500	$500	$500
	633400	TRAINING	$0	$6,500	$6,500	$6,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$0	$1,000	$1,000	$1,000
		SUB-TOTAL	$0	$15,200	$15,200	$15,200
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$0	$1,500	$1,500	$1,500
		GRAND TOTAL	$0	$151,900	$102,300	$209,300

PLANNING SERVICES
11110.11820

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$155,380	$155,431	$180,303	$200,351
	512100	CASUAL/SEASONAL WAGES	$0	$6,400	$6,400	$0
	514000	OVERTIME WAGES	$1,604	$1,500	$1,500	$2,000
	521000	SOCIAL SECURITY	$11,370	$12,493	$14,399	$15,480
	522000	UNEMPLOYMENT TAXES	$282	$294	$340	$365
	523100	KPERS RETIREMENT	$7,292	$9,273	$10,807	$13,284
	524100	HEALTH INSURANCE	$17,668	$33,043	$25,972	$29,348
	524200	DENTAL INSURANCE	$894	$1,578	$1,263	$1,377
	524300	GROUP LIFE INSURANCE	$602	$688	$516	$595
		SUB-TOTAL	$195,092	$220,700	$241,500	$262,800
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$8,221	$0	$10,000	$10,000
	612000	PROFESSIONAL SERVICES	$19,888	$20,000	$20,000	$25,000
	621600	COMMUNICATION	$570	$1,200	$900	$800
	623100	EQUIPMENT MAINTENANCE/SERVICE	$217	$800	$800	$500
	623400	CITY FACILITY MAINTENANCE/SERVICE	$5,612	$0	$0	$0
	631000	LEGAL PUBLICATIONS / ADVERTISING	$1,631	$1,200	$1,200	$2,000
	632000	PRINTING AND BINDING	$728	$1,000	$1,000	$1,000
	633300	TRANSPORTATION	$197	$500	$500	$500
	633400	TRAINING	$21,945	$9,500	$9,500	$9,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,921	$3,000	$2,500	$2,500
		SUB-TOTAL	$60,930	$37,200	$46,400	$51,800
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$4,053	$5,000	$5,000	$5,000
	712500	MEETING EXPENSE	$6,162	$6,000	$6,500	$6,500
	713000	EXPENDABLE EQUIPMENT	$0	$1,500	$6,100	$0
	721000	VEHICLE OPERATIONS/MAINT	$0	$500	$500	$0
	721100	GASOLINE-UNLEADED	$354	$700	$700	$700
		SUB-TOTAL	$10,569	$13,700	$18,800	$12,200
		GRAND TOTAL	$266,591	$271,600	$306,700	$326,800

NEIGHBORHOOD SERVICES
11110.11830

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$199,023	$203,742	$132,164	$137,991
	512100	CASUAL/SEASONAL WAGES	$2,239	$6,400	$6,400	$0
	514000	OVERTIME WAGES	$3,789	$3,600	$6,500	$6,500
	521000	SOCIAL SECURITY	$15,069	$16,351	$11,151	$11,103
	522000	UNEMPLOYMENT TAXES	$375	$409	$262	$261
	523100	KPERS RETIREMENT	$10,152	$12,254	$8,244	$9,436
	524100	HEALTH INSURANCE	$21,626	$24,781	$14,838	$16,766
	524200	DENTAL INSURANCE	$1,236	$1,262	$947	$1,033
	524300	GROUP LIFE INSURANCE	$762	$901	$394	$410
		SUB-TOTAL	$254,271	$269,700	$180,900	$183,500
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$2,144	$1,500	$2,500	$2,500
	621600	COMMUNICATION	$2,782	$4,500	$3,500	$3,500
	623100	EQUIPMENT MAINTENANCE/SERVICE	$130	$200	$200	$200
	623200	BLDG/GRND MAINTENANCE/SERVICE	$4,344	$2,000	$4,500	$4,500
	633300	TRANSPORTATION	$2,450	$3,100	$400	$500
	633400	TRAINING	$527	$2,000	$2,000	$2,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$275	$400	$400	$400
		SUB-TOTAL	$12,652	$13,700	$13,500	$13,600
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$482	$2,500	$2,500	$2,500
	712000	UNIFORM/CLOTHING	$1,134	$1,200	$1,500	$1,500
	713000	EXPENDABLE EQUIPMENT	$480	$500	$500	$0
	721000	VEHICLE OPERATIONS/MAINT	$177	$1,000	$900	$900
	721100	GASOLINE-UNLEADED	$5,809	$6,400	$6,400	$6,500
		SUB-TOTAL	$8,082	$11,600	$11,800	$11,400
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$36,000	$0	$0	$0
		GRAND TOTAL	$311,005	$295,000	$206,200	$208,500

CODE SERVICES
11110.11840

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$316,029	$348,743	$338,829	$361,024
	512100	CASUAL/SEASONAL WAGES	$0	$7,200	$7,200	$0
	514000	OVERTIME WAGES	$1,804	$1,000	$2,000	$2,500
	521000	SOCIAL SECURITY	$23,178	$27,306	$26,625	$27,811
	522000	UNEMPLOYMENT TAXES	$569	$712	$627	$655
	523100	KPERS RETIREMENT	$15,958	$20,670	$20,215	$23,754
	524100	HEALTH INSURANCE	$38,080	$45,439	$40,814	$46,120
	524200	DENTAL INSURANCE	$1,815	$1,894	$1,894	$2,065
	524300	GROUP LIFE INSURANCE	$1,303	$1,536	$996	$1,071
		SUB-TOTAL	$398,736	$454,500	$439,200	$465,000
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$0	$0	$6,000	$4,000
	612000	PROFESSIONAL SERVICES	$10,106	$14,500	$6,700	$4,500
	621600	COMMUNICATION	$3,914	$7,100	$7,100	$7,700
	623100	EQUIPMENT MAINTENANCE/SERVICE	$330	$600	$600	$600
	632000	PRINTING AND BINDING	$1,509	$4,900	$3,500	$3,500
	633300	TRANSPORTATION	$384	$300	$600	$300
	633400	TRAINING	$6,077	$9,000	$9,000	$9,600
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,037	$1,000	$1,000	$1,000
		SUB-TOTAL	$23,357	$37,400	$34,500	$31,200
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$3,441	$4,000	$4,000	$5,000
	711000	POSTAGE	$6	$0	$0	$0
	712000	UNIFORM/CLOTHING	$1,082	$1,000	$1,000	$1,000
	712500	MEETING EXPENSE	$124	$900	$1,500	$1,500
	713000	EXPENDABLE EQUIPMENT	$449	$0	$0	$0
	721000	VEHICLE OPERATIONS/MAINT	$0	$0	$1,500	$1,500
	721100	GASOLINE-UNLEADED	$0	$0	$6,800	$7,500
		SUB-TOTAL	$5,102	$5,900	$14,800	$16,500
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$0	$0	$0	$20,000
		GRAND TOTAL	$427,195	$497,800	$488,500	$532,700

POLICE ADMIN SERVICES
11110.22110

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$572,230	$684,719	$675,330	$741,175
	512100	CASUAL/SEASONAL WAGES	$14,085	$0	$0	$0
	514000	OVERTIME WAGES	$24,117	$25,000	$25,000	$25,000
	521000	SOCIAL SECURITY	$45,454	$54,256	$53,620	$58,634
	522000	UNEMPLOYMENT TAXES	$1,094	$1,281	$1,261	$1,380
	523100	KPERS RETIREMENT	$10,671	$14,797	$15,123	$17,252
	523200	KP&F RETIREMENT	$27,478	$66,973	$65,016	$71,183
	524100	HEALTH INSURANCE	$47,818	$66,080	$56,260	$71,260
	524200	DENTAL INSURANCE	$2,564	$3,472	$3,498	$4,129
	524300	GROUP LIFE INSURANCE	$2,369	$3,022	$1,992	$2,187
		SUB-TOTAL	$747,880	$919,600	$897,100	$992,200
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$32,659	$103,700	$103,700	$164,900
	611100	MISCELLANEOUS SERVICES	$1,726	$1,800	$1,800	$1,800
	612000	PROFESSIONAL SERVICES	$3,832	$4,300	$4,300	$4,300
	621100	WATER SERVICE	$1,363	$1,500	$1,500	$1,500
	621200	NATURAL GAS	$485	$2,500	$2,500	$2,500
	621300	ELECTRICITY	$27,337	$27,600	$27,600	$27,600
	621400	WASTEWATER	$1,095	$1,500	$1,500	$1,500
	621600	COMMUNICATION	$18,753	$26,700	$26,700	$26,700
	622100	CUSTODIAL	$19,590	$25,000	$25,000	$25,000
	622200	TRASH DISPOSAL	$3,026	$6,100	$6,100	$6,100
	623200	BLDG/GRND MAINTENANCE/SERVICE	$13,746	$17,300	$17,300	$17,300
	623300	VEHICLE MAINTENANCE/SERVICE	$200	$1,500	$1,500	$1,500
	623400	CITY FACILITY MAINTENANCE/SERVICE	$17,239	$12,000	$12,000	$26,000
	627300	PRISONER CARE	$35,210	$50,000	$50,000	$50,000
	630530	LAW ENFORCEMENT LIABILITY INSURANCE	$41,968	$39,800	$39,800	$43,000
	632000	PRINTING AND BINDING	$4,327	$5,500	$5,500	$5,500
	633300	TRANSPORTATION	$509	$3,600	$3,600	$3,600
	633400	TRAINING	$25,795	$24,500	$24,500	$24,500
	633500	UNIFORM CLEANING	$3,600	$11,000	$11,000	$11,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$5,500	$7,500	$7,500	$7,500
	635000	TAX & ASSESSMENTS	$503	$2,500	$2,500	$2,500
		SUB-TOTAL	$258,463	$375,900	$375,900	$454,300

POLICE ADMIN SERVICES
11110.22110

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$18,316	$23,500	$21,700	$21,000
	711000	POSTAGE	$3,916	$4,500	$4,500	$4,500
	712000	UNIFORM/CLOTHING	$3,486	$5,500	$5,500	$5,500
	712500	MEETING EXPENSE	$2,574	$5,000	$5,000	$5,000
	713000	EXPENDABLE EQUIPMENT	$0	$5,000	$5,000	$19,400
	721000	VEHICLE OPERATIONS/MAINT	$2,331	$4,000	$4,000	$4,000
	721100	GASOLINE-UNLEADED	$16,747	$30,900	$30,900	$30,900
	721200	GASOLINE-DIESEL	$331	$1,000	$1,000	$1,000
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$1,317	$2,500	$2,500	$2,500
		SUB-TOTAL	$49,018	$81,900	$80,100	$93,800
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$0	$75,000	$75,000	$26,300
	913500	TRANS TO CAPITAL FUND	$0	$9,500	$9,500	$5,500
		SUB-TOTAL	$0	$84,500	$84,500	$31,800
		GRAND TOTAL	$1,055,361	$1,461,900	$1,437,600	$1,572,100

POLICE INVESTIGATIONS
11110.22120

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$391,575	$433,768	$432,784	$461,639
	514000	OVERTIME WAGES	$27,897	$33,000	$33,000	$35,000
	521000	SOCIAL SECURITY	$30,892	$35,708	$35,667	$38,068
	522000	UNEMPLOYMENT TAXES	$766	$865	$840	$894
	523100	KPERS RETIREMENT	$2,003	$2,378	$2,334	$2,746
	523200	KP&F RETIREMENT	$54,498	$62,188	$62,259	$64,462
	524100	HEALTH INSURANCE	$42,953	$49,568	$44,522	$50,310
	524200	DENTAL INSURANCE	$2,091	$2,209	$2,210	$2,409
	524300	GROUP LIFE INSURANCE	$1,584	$1,916	$1,284	$1,372
		SUB-TOTAL	$554,259	$621,600	$614,900	$656,900
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$1,838	$3,500	$3,500	$3,500
	621500	CABLE	$1,000	$1,000	$1,000	$1,000
	621600	COMMUNICATION	$8,966	$11,000	$11,000	$11,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$245	$600	$600	$600
	623300	VEHICLE MAINTENANCE/SERVICE	$394	$500	$500	$500
	627200	RENTAL - VEHICLES/EQUIPMENT	$750	$1,200	$1,200	$1,200
	632000	PRINTING AND BINDING	$0	$500	$500	$500
	633300	TRANSPORTATION	$4	$100	$100	$100
	633400	TRAINING	$5,320	$5,500	$5,500	$5,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$240	$500	$500	$500
		SUB-TOTAL	$18,757	$24,400	$24,400	$24,400
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$2,920	$7,200	$7,200	$7,200
	712000	UNIFORM/CLOTHING	$4,875	$6,500	$6,500	$6,500
	713000	EXPENDABLE EQUIPMENT	$899	$2,200	$2,200	$2,500
	721000	VEHICLE OPERATIONS/MAINT	$169	$2,000	$2,000	$2,000
	721100	GASOLINE-UNLEADED	$10,508	$15,100	$15,100	$15,100
		SUB-TOTAL	$19,371	$33,000	$33,000	$33,300
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$0	$48,000	$48,000	$25,200
		GRAND TOTAL	$592,387	$727,000	$720,300	$739,800

POLICE PATROL
11110.22130

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$1,959,439	$2,035,083	$2,124,274	$2,298,300
	514000	OVERTIME WAGES	$301,259	$300,000	$312,000	$312,000
	521000	SOCIAL SECURITY	$165,530	$178,634	$186,373	$199,700
	522000	UNEMPLOYMENT TAXES	$4,010	$4,200	$4,386	$4,699
	523200	KP&F RETIREMENT	$318,403	$340,455	$355,696	$370,141
	524100	HEALTH INSURANCE	$244,160	$297,417	$265,279	$314,440
	524200	DENTAL INSURANCE	$11,703	$12,624	$13,019	$14,794
	524300	GROUP LIFE INSURANCE	$7,844	$8,987	$6,273	$6,826
		SUB-TOTAL	$3,012,348	$3,177,400	$3,267,300	$3,520,900
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$0	$7,200	$7,200	$1,500
	612000	PROFESSIONAL SERVICES	$780	$1,500	$1,500	$1,500
	621600	COMMUNICATION	$23,541	$33,200	$30,400	$30,400
	623100	EQUIPMENT MAINTENANCE/SERVICE	$6,340	$7,000	$7,000	$8,000
	623300	VEHICLE MAINTENANCE/SERVICE	$622	$0	$0	$0
	632000	PRINTING AND BINDING	$864	$1,000	$1,000	$1,000
	633300	TRANSPORTATION	$185	$800	$800	$800
	633400	TRAINING	$43,895	$44,500	$44,500	$44,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$424	$1,500	$1,500	$1,500
		SUB-TOTAL	$76,651	$96,700	$93,900	$89,200
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$12,452	$18,000	$20,800	$20,800
	712000	UNIFORM/CLOTHING	$34,285	$43,000	$43,000	$49,000
	713000	EXPENDABLE EQUIPMENT	$81,202	$56,300	$56,300	$107,900
	721000	VEHICLE OPERATIONS/MAINT	$40,023	$55,000	$55,000	$55,000
	721100	GASOLINE-UNLEADED	$115,641	$145,000	$145,000	$145,000
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$9,243	$9,000	$9,000	$9,000
		SUB-TOTAL	$292,846	$326,300	$329,100	$386,700
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$250,700	$87,000	$87,000	$168,000
		GRAND TOTAL	$3,632,545	$3,687,400	$3,777,300	$4,164,800

POLICE RECORDS
11110.22140

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$87,175	$95,058	$95,931	$100,539
	514000	OVERTIME WAGES	$10,637	$10,000	$10,000	$10,000
	521000	SOCIAL SECURITY	$6,999	$8,037	$8,104	$8,457
	522000	UNEMPLOYMENT TAXES	$172	$209	$191	$199
	523100	KPERS RETIREMENT	$3,790	$6,209	$6,305	$7,306
	524100	HEALTH INSURANCE	$14,009	$16,519	$14,838	$16,766
	524200	DENTAL INSURANCE	$922	$947	$947	$1,033
	524300	GROUP LIFE INSURANCE	$351	$421	$284	$300
		SUB-TOTAL	$124,055	$137,400	$136,600	$144,600
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$0	$3,000	$3,000	$3,000
	621600	COMMUNICATION	$333	$350	$350	$350
	623100	EQUIPMENT MAINTENANCE/SERVICE	$4,812	$6,900	$6,900	$6,900
	627200	RENTAL - VEHICLES/EQUIPMENT	$15,881	$16,200	$16,200	$16,200
	632000	PRINTING AND BINDING	$238	$2,000	$2,000	$2,000
	633300	TRANSPORTATION	$51	$100	$100	$100
	633400	TRAINING	$441	$1,500	$1,500	$1,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$0	$100	$100	$100
		SUB-TOTAL	$21,756	$30,150	$30,150	$30,150
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$5,984	$9,650	$9,650	$9,650
	711000	POSTAGE	$2,756	$5,000	$5,000	$5,000
	712000	UNIFORM/CLOTHING	$1,156	$2,400	$2,400	$2,400
	713000	EXPENDABLE EQUIPMENT	$0	$0	$1,800	$1,800
		SUB-TOTAL	$9,896	$17,050	$18,850	$18,850
		GRAND TOTAL	$155,707	$184,600	$185,600	$193,600

DARE/S.R.O.
11110.22160

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$231,416	$260,852	$257,636	$270,848
	514000	OVERTIME WAGES	$17,684	$32,500	$32,500	$32,500
	521000	SOCIAL SECURITY	$17,733	$22,441	$22,282	$23,261
	522000	UNEMPLOYMENT TAXES	$450	$609	$523	$547
	523200	KP&F RETIREMENT	$35,111	$42,771	$42,360	$43,016
	524100	HEALTH INSURANCE	$24,675	$28,915	$25,972	$29,348
	524200	DENTAL INSURANCE	$1,210	$1,262	$1,263	$1,377
	524300	GROUP LIFE INSURANCE	$945	$1,150	$764	$803
		SUB-TOTAL	$329,224	$390,500	$383,300	$401,700
CONTRCT. SRVCS.	621600	COMMUNICATION	$1,094	$1,600	$1,600	$1,600
	623300	VEHICLE MAINTENANCE/SERVICE	$76	$1,000	$1,000	$1,000
	632000	PRINTING AND BINDING	$840	$5,000	$5,000	$5,000
	633300	TRANSPORTATION	$0	$500	$500	$500
	633400	TRAINING	$5,747	$5,500	$5,500	$5,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$205	$1,000	$1,000	$1,000
		SUB-TOTAL	$7,962	$14,600	$14,600	$14,600
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$7,006	$7,000	$7,000	$7,000
	711000	POSTAGE	$0	$500	$500	$500
	712000	UNIFORM/CLOTHING	$0	$1,000	$1,000	$1,000
	713000	EXPENDABLE EQUIPMENT	$0	$3,600	$3,600	$0
		SUB-TOTAL	$7,006	$12,100	$12,100	$8,500
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$34,000	$0	$0	$0
		GRAND TOTAL	$378,192	$417,200	$410,000	$424,800

POLICE COMMUNICATIONS
11110.22170

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$462,132	$491,406	$493,863	$517,445
	514000	OVERTIME WAGES	$61,758	$62,000	$62,000	$62,000
	521000	SOCIAL SECURITY	$39,016	$42,336	$42,524	$44,328
	522000	UNEMPLOYMENT TAXES	$927	$1,010	$1,001	$1,044
	523100	KPERS RETIREMENT	$26,997	$32,706	$32,962	$37,919
	524100	HEALTH INSURANCE	$51,167	$57,818	$51,933	$58,684
	524200	DENTAL INSURANCE	$3,156	$3,156	$3,156	$3,441
	524300	GROUP LIFE INSURANCE	$1,874	$2,168	$1,461	$1,539
		SUB-TOTAL	$647,027	$692,600	$688,900	$726,400
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$82,580	$97,400	$97,400	$97,400
	612000	PROFESSIONAL SERVICES	$12	$1,000	$1,000	$1,000
	621600	COMMUNICATION	$7,097	$17,800	$17,800	$17,800
	623100	EQUIPMENT MAINTENANCE/SERVICE	$28,848	$32,000	$32,000	$32,000
	632000	PRINTING AND BINDING	$0	$3,000	$3,000	$3,000
	633300	TRANSPORTATION	$688	$200	$200	$200
	633400	TRAINING	$9,022	$10,000	$10,000	$10,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,079	$1,700	$1,700	$1,700
		SUB-TOTAL	$129,326	$163,100	$163,100	$163,100
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$4,022	$9,600	$9,600	$9,600
	712000	UNIFORM/CLOTHING	$4,121	$6,000	$6,000	$6,000
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$3,221	$6,000	$6,000	$6,000
		SUB-TOTAL	$11,364	$21,600	$21,600	$21,600
		GRAND TOTAL	$787,717	$877,300	$873,600	$911,100

ANIMAL CONTROL
11110.22180

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$113,219	$118,607	$118,872	$125,263
	514000	OVERTIME WAGES	$2,530	$3,800	$3,800	$3,800
	521000	SOCIAL SECURITY	$8,407	$9,364	$9,385	$9,874
	522000	UNEMPLOYMENT TAXES	$202	$241	$221	$233
	523100	KPERS RETIREMENT	$6,227	$7,010	$7,112	$8,224
	523200	KP&F RETIREMENT	$0	$554	$555	$539
	524100	HEALTH INSURANCE	$18,277	$20,653	$18,551	$20,962
	524200	DENTAL INSURANCE	$947	$947	$947	$1,033
	524300	GROUP LIFE INSURANCE	$456	$524	$357	$372
		SUB-TOTAL	$150,265	$161,700	$159,800	$170,300
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$11,307	$22,000	$22,000	$22,000
	618300	SPECIAL EVENTS	$0	$0	$0	$2,300
	621600	COMMUNICATION	$328	$1,000	$1,000	$1,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$39	$1,000	$1,000	$1,000
	632000	PRINTING AND BINDING	$0	$300	$300	$300
	633300	TRANSPORTATION	$112	$100	$100	$100
	633400	TRAINING	$1,392	$3,000	$3,000	$3,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$45	$300	$300	$300
		SUB-TOTAL	$13,223	$27,700	$27,700	$30,000
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$2,677	$2,700	$2,700	$2,700
	712000	UNIFORM/CLOTHING	$208	$1,500	$1,500	$1,500
	721000	VEHICLE OPERATIONS/MAINT	$78	$2,500	$2,500	$2,500
		SUB-TOTAL	$2,963	$6,700	$6,700	$6,700
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$26,000	$28,000	$28,000	$29,400
		GRAND TOTAL	$192,451	$224,100	$222,200	$236,400

TRAFFIC
11110.22190

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$326,567	$393,879	$339,141	$359,603
	514000	OVERTIME WAGES	$50,910	$48,000	$48,000	$48,000
	521000	SOCIAL SECURITY	$27,509	$33,804	$29,634	$31,209
	522000	UNEMPLOYMENT TAXES	$669	$841	$698	$735
	523200	KP&F RETIREMENT	$53,039	$64,426	$56,523	$57,799
	524100	HEALTH INSURANCE	$37,621	$53,702	$40,814	$46,120
	524200	DENTAL INSURANCE	$1,920	$2,210	$1,894	$2,065
	524300	GROUP LIFE INSURANCE	$1,239	$1,738	$996	$1,069
		SUB-TOTAL	$499,474	$598,600	$517,700	$546,600
CONTRCT. SRVCS.	621600	COMMUNICATION	$933	$2,500	$2,500	$2,500
	623100	EQUIPMENT MAINTENANCE/SERVICE	$567	$3,000	$3,000	$3,000
	633400	TRAINING	$2,564	$8,000	$8,000	$8,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$280	$300	$300	$300
		SUB-TOTAL	$4,344	$13,800	$13,800	$13,800
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$2,633	$3,000	$3,000	$3,000
	712000	UNIFORM/CLOTHING	$2,917	$8,500	$8,500	$8,500
	713000	EXPENDABLE EQUIPMENT	$4,700	$12,000	$12,000	$0
	721000	VEHICLE OPERATIONS/MAINT	$5,447	$9,700	$9,700	$9,700
	721100	GASOLINE-UNLEADED	$2,557	$10,000	$10,000	$10,000
		SUB-TOTAL	$18,254	$43,200	$43,200	$31,200
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$5,000	$65,000	$65,000	$6,300
		GRAND TOTAL	$527,072	$720,600	$639,700	$597,900

FIRE ADMIN SERVICES
11110.22510

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$256,823	$260,124	$342,409	$363,658
	521000	SOCIAL SECURITY	$18,001	$19,899	$26,195	$27,820
	522000	UNEMPLOYMENT TAXES	$480	$498	$617	$655
	523100	KPERS RETIREMENT	$1,973	$2,322	$2,405	$2,814
	523200	KP&F RETIREMENT	$32,614	$32,197	$44,428	$45,592
	524100	HEALTH INSURANCE	$21,936	$24,787	$29,685	$33,544
	524200	DENTAL INSURANCE	$947	$947	$1,263	$1,377
	524300	GROUP LIFE INSURANCE	$1,017	$1,126	$998	$1,040
		SUB-TOTAL	$333,791	$341,900	$448,000	$476,500
CONTRCT. SRVCS.	621100	WATER SERVICE	$5,482	$9,000	$9,000	$9,000
	621200	NATURAL GAS	$18,008	$23,500	$23,500	$23,500
	621300	ELECTRICITY	$22,927	$30,000	$30,000	$30,000
	621400	WASTEWATER	$3,835	$4,000	$4,000	$4,000
	621500	CABLE	$0	$3,000	$3,000	$3,000
	621600	COMMUNICATION	$6,255	$14,000	$14,000	$14,000
	622200	TRASH DISPOSAL	$1,090	$1,200	$1,200	$1,200
	623100	EQUIPMENT MAINTENANCE/SERVICE	$2,421	$3,000	$3,000	$3,000
	623200	BLDG/GRND MAINTENANCE/SERVICE	$31,125	$25,500	$25,500	$30,000
	623300	VEHICLE MAINTENANCE/SERVICE	$0	$0	$0	$3,000
	623400	CITY FACILITY MAINTENANCE/SERVICE	$7,361	$0	$0	$5,000
	627200	RENTAL - VEHICLES/EQUIPMENT	$609	$6,000	$6,000	$6,000
	632000	PRINTING AND BINDING	$973	$1,500	$1,500	$1,500
	633300	TRANSPORTATION	$14,300	$14,000	$14,000	$17,300
	633400	TRAINING	$5,348	$6,000	$6,000	$6,800
	633500	UNIFORM CLEANING	$156	$300	$300	$300
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$4,737	$3,500	$3,500	$4,300
	635000	TAX & ASSESSMENTS	$0	$500	$500	$500
		SUB-TOTAL	$124,627	$145,000	$145,000	$162,400
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$11,736	$15,000	$15,000	$15,000
	711000	POSTAGE	$590	$600	$600	$1,000
	712000	UNIFORM/CLOTHING	$1,326	$1,000	$1,000	$1,500
	712500	MEETING EXPENSE	$1,183	$1,200	$1,200	$1,500
	713000	EXPENDABLE EQUIPMENT	$1,636	$2,100	$2,100	$6,000
	722000	BUILDING/GROUND SUPPLIES	$108	$5,000	$5,000	$5,000
		SUB-TOTAL	$16,579	$24,900	$24,900	$30,000
OTHER FIN. USE	913500	TRANS TO CAPITAL FUND	$0	$120,000	$120,000	$44,000
		GRAND TOTAL	$474,997	$631,800	$737,900	$712,900

EMERGENCY PREPAREDNESS
11110.22520

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CONTRCT. SRVCS.	621300	ELECTRICITY	$897	$1,500	$1,500	$1,500
	623100	EQUIPMENT MAINTENANCE/SERVICE	$3,543	$4,000	$4,000	$4,000
	633300	TRANSPORTATION	$993	$1,200	$1,200	$2,000
	633400	TRAINING	$7,501	$6,000	$6,000	$6,800
		SUB-TOTAL	$12,934	$12,700	$12,700	$14,300
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$21,000	$0	$0	$0
		GRAND TOTAL	$33,934	$12,700	$12,700	$14,300

FIRE SERVICE OPERATIONS
11110.22530

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$2,596,896	$2,735,908	$2,699,493	$2,731,156
	512100	CASUAL/SEASONAL WAGES	$29,728	$51,000	$51,000	$51,000
	514000	OVERTIME WAGES	$194,089	$300,000	$300,000	$300,000
	521000	SOCIAL SECURITY	$206,497	$236,142	$233,380	$235,785
	522000	UNEMPLOYMENT TAXES	$5,028	$5,550	$5,492	$5,549
	523200	KP&F RETIREMENT	$393,168	$442,625	$437,926	$429,818
	524100	HEALTH INSURANCE	$294,866	$351,096	$309,780	$356,340
	524200	DENTAL INSURANCE	$15,070	$16,096	$16,464	$18,235
	524300	GROUP LIFE INSURANCE	$10,020	$12,083	$7,965	$8,117
		SUB-TOTAL	$3,745,362	$4,150,500	$4,061,500	$4,136,000
CONTRCT. SRVCS.	621600	COMMUNICATION	$14,886	$13,000	$13,000	$14,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$12,421	$15,000	$15,000	$15,000
	623300	VEHICLE MAINTENANCE/SERVICE	$13,705	$11,000	$11,000	$14,000
	633300	TRANSPORTATION	$1,998	$7,000	$7,000	$7,900
	633400	TRAINING	$21,801	$20,000	$20,000	$17,200
	633500	UNIFORM CLEANING	$0	$500	$400	$500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$0	$0	$100	$0
		SUB-TOTAL	$64,811	$66,500	$66,500	$68,600
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$3,851	$5,000	$5,000	$5,000
	710510	AWARD SUPPLIES	$435	$2,000	$2,000	$2,000
	712000	UNIFORM/CLOTHING	$31,049	$35,000	$127,700	$35,000
	713000	EXPENDABLE EQUIPMENT	$12,527	$55,000	$55,000	$61,000
	721000	VEHICLE OPERATIONS/MAINT	$10,190	$14,000	$14,000	$15,000
	721100	GASOLINE-UNLEADED	$6,651	$9,000	$9,000	$9,000
	721200	GASOLINE-DIESEL	$16,937	$25,000	$25,000	$30,000
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$5,366	$7,000	$7,000	$7,000
		SUB-TOTAL	$87,006	$152,000	$244,700	$164,000
CAPITAL OUTLAY	871100	LEASE PRINCIPAL	$88,011	$92,210	$92,210	$165,070
	872100	LEASE INTEREST	$8,578	$4,390	$4,390	$36,030
		SUB-TOTAL	$96,589	$96,600	$96,600	$201,100
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$214,600	$83,000	$83,000	$98,500
		GRAND TOTAL	$4,208,368	$4,548,600	$4,552,300	$4,668,200

FIRE PREVENTION SERVICES
11110.22540

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$75,889	$132,670	$129,471	$142,028
	514000	OVERTIME WAGES	$0	$5,000	$5,000	$5,000
	521000	SOCIAL SECURITY	$6,130	$10,531	$10,288	$11,249
	522000	UNEMPLOYMENT TAXES	$145	$398	$243	$265
	523200	KP&F RETIREMENT	$0	$8,373	$7,952	$8,671
	524100	HEALTH INSURANCE	$3,653	$12,390	$11,130	$12,576
	524200	DENTAL INSURANCE	$316	$632	$632	$689
	524300	GROUP LIFE INSURANCE	$305	$606	$384	$422
		SUB-TOTAL	$86,438	$170,600	$165,100	$180,900
CONTRCT. SRVCS.	621600	COMMUNICATION	$945	$1,000	$1,000	$2,000
	633300	TRANSPORTATION	$5,121	$5,400	$5,400	$7,400
	633400	TRAINING	$2,911	$3,500	$3,500	$4,500
	633500	UNIFORM CLEANING	$0	$100	$100	$200
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,243	$1,700	$1,700	$2,500
		SUB-TOTAL	$10,220	$11,700	$11,700	$16,600
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$2,807	$4,000	$4,000	$5,000
	712000	UNIFORM/CLOTHING	$387	$4,100	$4,100	$4,100
	712500	MEETING EXPENSE	$0	$200	$200	$500
	713000	EXPENDABLE EQUIPMENT	$686	$3,500	$3,500	$1,500
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$0	$1,000	$1,000	$1,000
		SUB-TOTAL	$3,880	$12,800	$12,800	$12,100
		GRAND TOTAL	$100,538	$195,100	$189,600	$209,600

PUB WORKS ADMIN SERVS.
11110.33110

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$239,612	$247,599	$254,617	$264,253
	512000	PART TIME WAGES	$22,547	$36,645	$34,688	$39,326
	514000	OVERTIME WAGES	$183	$3,000	$3,000	$3,000
	521000	SOCIAL SECURITY	$17,605	$21,974	$22,363	$23,455
	522000	UNEMPLOYMENT TAXES	$479	$667	$528	$553
	523100	KPERS RETIREMENT	$14,213	$16,269	$17,426	$20,033
	524100	HEALTH INSURANCE	$29,247	$33,049	$37,107	$41,930
	524200	DENTAL INSURANCE	$1,263	$1,262	$1,579	$1,722
	524300	GROUP LIFE INSURANCE	$1,018	$1,135	$792	$828
		SUB-TOTAL	$326,167	$361,600	$372,100	$395,100
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$23,428	$28,000	$26,000	$25,000
	612000	PROFESSIONAL SERVICES	$12,447	$58,500	$58,500	$45,000
	621600	COMMUNICATION	$4,608	$3,800	$3,800	$3,800
	623100	EQUIPMENT MAINTENANCE/SERVICE	$434	$800	$800	$800
	632000	PRINTING AND BINDING	$1,881	$2,000	$2,000	$2,000
	633300	TRANSPORTATION	$6,214	$6,300	$6,300	$7,000
	633400	TRAINING	$6,734	$9,500	$9,500	$8,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,001	$1,600	$1,600	$1,600
	635000	TAX & ASSESSMENTS	$195	$1,100	$1,100	$1,100
		SUB-TOTAL	$56,942	$111,600	$109,600	$94,800
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$2,989	$4,000	$4,000	$4,500
	712000	UNIFORM/CLOTHING	$537	$500	$500	$600
	712500	MEETING EXPENSE	$4,236	$2,200	$4,200	$4,400
	713000	EXPENDABLE EQUIPMENT	$3,502	$400	$400	$5,400
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$0	$3,000	$3,000	$3,000
		SUB-TOTAL	$11,264	$10,100	$12,100	$17,900
		GRAND TOTAL	$394,373	$483,300	$493,800	$507,800

STREETS
11110.33200

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$786,852	$843,280	$835,363	$921,349
	512000	PART TIME WAGES	$20,515	$24,685	$22,869	$24,012
	514000	OVERTIME WAGES	$76,035	$40,000	$60,000	$60,000
	521000	SOCIAL SECURITY	$66,183	$69,459	$70,246	$76,966
	522000	UNEMPLOYMENT TAXES	$1,533	$1,651	$1,654	$1,811
	523100	KPERS RETIREMENT	$44,107	$53,661	$54,479	$65,679
	524100	HEALTH INSURANCE	$98,371	$128,027	$118,709	$150,912
	524200	DENTAL INSURANCE	$5,654	$6,943	$6,944	$8,258
	524300	GROUP LIFE INSURANCE	$3,325	$3,844	$2,536	$2,813
		SUB-TOTAL	$1,102,575	$1,171,550	$1,172,800	$1,311,800
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$18,123	$49,000	$49,000	$86,000
	612000	PROFESSIONAL SERVICES	$3,676	$4,600	$4,600	$4,900
	621100	WATER SERVICE	$10,935	$15,500	$15,500	$15,500
	621200	NATURAL GAS	$14,001	$16,500	$16,500	$17,000
	621300	ELECTRICITY	$24,559	$21,000	$30,000	$30,000
	621301	ELECTRICITY-STREETLIGHTS/TRAF SIGNALS	$518,834	$580,000	$571,000	$580,000
	621400	WASTEWATER	$6,174	$9,500	$9,500	$9,500
	621600	COMMUNICATION	$5,877	$10,300	$10,300	$10,300
	623100	EQUIPMENT MAINTENANCE/SERVICE	$54	$1,600	$1,600	$1,600
	625100	UTILITY MAINTENANCE	$6,472	$9,500	$9,500	$9,500
	625200	STREET LIGHT/TRAF SIG/MAINT	$165,770	$214,000	$230,000	$247,000
	627200	RENTAL - VEHICLES/EQUIPMENT	$7,844	$9,500	$9,500	$10,500
	633300	TRANSPORTATION	$16	$100	$100	$100
	633400	TRAINING	$2,597	$7,100	$7,100	$7,100
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$915	$1,200	$1,200	$1,200
		SUB-TOTAL	$785,847	$949,400	$965,400	$1,030,200
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$94,895	$171,000	$171,000	$208,000
	712000	UNIFORM/CLOTHING	$10,275	$15,000	$15,000	$15,000
	712500	MEETING EXPENSE	$3,854	$2,800	$2,800	$4,500
	713000	EXPENDABLE EQUIPMENT	$2,442	$5,650	$5,700	$14,200
	713500	SNOW REMOVAL SUPPLIES	$108,335	$130,000	$175,000	$200,000
	724000	STREET MAINTENANCE	$113,411	$150,000	$150,000	$160,000
		SUB-TOTAL	$333,212	$474,450	$519,500	$601,700
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$531,000	$604,000	$604,000	$415,800
		GRAND TOTAL	$2,752,634	$3,199,400	$3,261,700	$3,359,500

PUB WORKS INSPECTIONS
11110.33400

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$246,312	$300,960	$308,486	$321,949
	514000	OVERTIME WAGES	$6,288	$7,000	$7,000	$7,000
	521000	SOCIAL SECURITY	$18,875	$23,559	$24,136	$25,166
	522000	UNEMPLOYMENT TAXES	$453	$600	$569	$593
	523100	KPERS RETIREMENT	$13,470	$18,200	$18,756	$21,574
	524100	HEALTH INSURANCE	$19,794	$24,775	$25,967	$29,342
	524200	DENTAL INSURANCE	$1,368	$1,578	$1,578	$1,721
	524300	GROUP LIFE INSURANCE	$1,023	$1,328	$908	$955
		SUB-TOTAL	$307,583	$378,000	$387,400	$408,300
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$18,824	$30,000	$30,000	$30,000
	621600	COMMUNICATION	$1,607	$3,800	$3,800	$7,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$232	$1,000	$1,000	$1,000
	633300	TRANSPORTATION	$41	$500	$500	$500
	633400	TRAINING	$5,983	$9,300	$9,300	$9,800
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,294	$1,200	$1,200	$1,400
		SUB-TOTAL	$27,981	$45,800	$45,800	$49,700
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$2,958	$5,000	$5,000	$5,500
	712000	UNIFORM/CLOTHING	$585	$800	$800	$1,000
	712500	MEETING EXPENSE	$129	$400	$400	$1,000
	713000	EXPENDABLE EQUIPMENT	$1,408	$0	$0	$1,800
		SUB-TOTAL	$5,080	$6,200	$6,200	$9,300
		GRAND TOTAL	$340,644	$430,000	$439,400	$467,300

DESIGN
11110.33500

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$238,158	$212,716	$215,209	$226,868
	512100	CASUAL/SEASONAL WAGES	$8,154	$21,000	$21,000	$24,960
	514000	OVERTIME WAGES	$5,582	$12,000	$12,000	$12,000
	521000	SOCIAL SECURITY	$18,587	$18,797	$18,989	$20,184
	522000	UNEMPLOYMENT TAXES	$440	$490	$448	$476
	523100	KPERS RETIREMENT	$12,898	$13,281	$13,479	$15,611
	524100	HEALTH INSURANCE	$28,024	$28,915	$25,972	$29,348
	524200	DENTAL INSURANCE	$1,473	$1,262	$1,263	$1,377
	524300	GROUP LIFE INSURANCE	$957	$939	$640	$676
		SUB-TOTAL	$314,273	$309,400	$309,000	$331,500
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$35,760	$75,000	$75,000	$40,000
	621600	COMMUNICATION	$868	$2,400	$2,400	$2,400
	623100	EQUIPMENT MAINTENANCE/SERVICE	$965	$2,500	$2,500	$2,500
	632000	PRINTING AND BINDING	$3,796	$7,000	$7,000	$7,000
	633300	TRANSPORTATION	$0	$500	$500	$500
	633400	TRAINING	$1,113	$4,500	$4,500	$5,600
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$344	$800	$800	$1,000
		SUB-TOTAL	$42,846	$92,700	$92,700	$59,000
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$13,058	$18,700	$18,700	$21,200
	712000	UNIFORM/CLOTHING	$220	$700	$700	$700
	712500	MEETING EXPENSE	$2	$300	$300	$1,000
	713000	EXPENDABLE EQUIPMENT	$108	$4,000	$7,000	$2,500
		SUB-TOTAL	$13,388	$23,700	$26,700	$25,400
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$22,000	$0	$0	$0
		GRAND TOTAL	$392,507	$425,800	$428,400	$415,900

STORMWATER MANAGEMENT
11110.33600

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$121,310	$130,536	$129,734	$135,934
	514000	OVERTIME WAGES	$8,381	$7,200	$8,000	$9,000
	521000	SOCIAL SECURITY	$9,728	$10,537	$10,537	$11,088
	522000	UNEMPLOYMENT TAXES	$228	$245	$249	$262
	523100	KPERS RETIREMENT	$6,974	$8,140	$8,213	$9,513
	524100	HEALTH INSURANCE	$14,618	$16,519	$14,838	$16,766
	524200	DENTAL INSURANCE	$947	$947	$947	$1,033
	524300	GROUP LIFE INSURANCE	$503	$576	$382	$404
		SUB-TOTAL	$162,689	$174,700	$172,900	$184,000
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$153,231	$90,000	$90,000	$70,000
	612000	PROFESSIONAL SERVICES	$31	$2,000	$2,000	$2,200
	621100	WATER SERVICE	$758	$1,500	$1,500	$1,500
	621600	COMMUNICATION	$310	$1,200	$1,200	$1,200
	627200	RENTAL - VEHICLES/EQUIPMENT	$0	$0	$0	$500
	633300	TRANSPORTATION	$22	$100	$100	$100
	633400	TRAINING	$475	$2,600	$2,600	$2,600
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$172	$300	$300	$300
		SUB-TOTAL	$154,999	$97,700	$97,700	$78,400
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$9,016	$49,000	$49,000	$62,000
	712000	UNIFORM/CLOTHING	$771	$2,500	$2,500	$2,500
	713000	EXPENDABLE EQUIPMENT	$0	$2,700	$2,700	$2,400
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$193	$3,000	$3,000	$3,000
		SUB-TOTAL	$9,980	$57,200	$57,200	$69,900
OTHER FIN. USE	913500	TRANS TO CAPITAL FUND	$200,000	$450,000	$450,000	$200,000
		GRAND TOTAL	$527,668	$779,600	$777,800	$532,300

FLEET MAINT. / OPS.
11110.33700

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$188,626	$205,263	$194,538	$248,977
	514000	OVERTIME WAGES	$10,379	$9,000	$9,000	$10,000
	521000	SOCIAL SECURITY	$14,266	$16,391	$15,572	$19,861
	522000	UNEMPLOYMENT TAXES	$348	$421	$368	$467
	523100	KPERS RETIREMENT	$10,633	$12,663	$12,072	$16,966
	524100	HEALTH INSURANCE	$29,245	$37,177	$33,393	$46,120
	524200	DENTAL INSURANCE	$1,420	$1,578	$1,578	$2,066
	524300	GROUP LIFE INSURANCE	$747	$907	$579	$743
		SUB-TOTAL	$255,664	$283,400	$267,100	$345,200
CONTRCT. SRVCS.	621600	COMMUNICATION	$1,229	$3,900	$3,900	$3,900
	623200	BLDG/GRND MAINTENANCE/SERVICE	$0	$500	$500	$500
	627200	RENTAL - VEHICLES/EQUIPMENT	$0	$500	$500	$500
	633300	TRANSPORTATION	$42	$1,000	$1,000	$1,000
	633400	TRAINING	$508	$6,300	$6,300	$6,300
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$529	$800	$800	$800
		SUB-TOTAL	$2,308	$13,000	$13,000	$13,000
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$27,405	$25,000	$25,000	$31,000
	712000	UNIFORM/CLOTHING	$3,482	$5,000	$5,000	$5,000
	712500	MEETING EXPENSE	$47	$200	$200	$200
	713000	EXPENDABLE EQUIPMENT	$4,711	$9,000	$9,000	$4,600
	721000	VEHICLE OPERATIONS/MAINT	$30,831	$50,000	$50,000	$50,000
	721100	GASOLINE-UNLEADED	$57,262	$99,000	$99,000	$99,000
	721200	GASOLINE-DIESEL	$77,249	$74,000	$89,000	$106,000
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$30,632	$47,000	$47,000	$47,000
		SUB-TOTAL	$231,619	$309,200	$324,200	$342,800
CAPITAL OUTLAY	811000	MACHINERY	$5,800	$0	$0	$0
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$34,000	$0	$0	$0
		GRAND TOTAL	$529,391	$605,600	$604,300	$701,000

FACILITY MAINTENANCE
11110.33800

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$186,020	$245,397	$239,416	$258,518
	514000	OVERTIME WAGES	$5,786	$7,500	$7,500	$9,000
	521000	SOCIAL SECURITY	$13,939	$19,347	$18,890	$20,466
	522000	UNEMPLOYMENT TAXES	$334	$561	$445	$483
	523100	KPERS RETIREMENT	$9,303	$15,035	$14,662	$17,470
	524100	HEALTH INSURANCE	$25,589	$44,778	$33,388	$37,728
	524200	DENTAL INSURANCE	$1,263	$1,894	$1,894	$2,065
	524300	GROUP LIFE INSURANCE	$731	$1,088	$705	$770
		SUB-TOTAL	$242,965	$335,600	$316,900	$346,500
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$32,879	$48,500	$48,500	$48,500
	621100	WATER SERVICE	$5,123	$6,500	$6,500	$6,500
	621200	NATURAL GAS	$21,698	$25,000	$25,000	$28,000
	621300	ELECTRICITY	$58,198	$66,000	$66,000	$70,000
	621400	WASTEWATER	$3,130	$4,000	$4,000	$4,000
	621600	COMMUNICATION	$1,965	$2,300	$2,300	$2,700
	622100	CUSTODIAL	$35,640	$50,000	$50,000	$50,000
	622200	TRASH DISPOSAL	$5,720	$4,000	$4,000	$6,500
	623200	BLDG/GRND MAINTENANCE/SERVICE	$29,445	$61,000	$61,000	$61,000
	623400	CITY FACILITY MAINTENANCE/SERVICE	$9,512	$30,000	$30,000	$63,000
	633300	TRANSPORTATION	$0	$500	$500	$500
	633400	TRAINING	$499	$6,300	$6,300	$6,300
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$107	$700	$700	$700
	681000	INTERDEPARTMENT CHARGES	$0	$300	$300	$300
		SUB-TOTAL	$203,916	$305,100	$305,100	$348,000
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$25,832	$48,000	$48,000	$48,000
	712000	UNIFORM/CLOTHING	$3,379	$13,000	$13,000	$15,000
	712500	MEETING EXPENSE	$0	$200	$200	$200
	713000	EXPENDABLE EQUIPMENT	$0	$3,000	$3,000	$0
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$28,532	$48,000	$48,000	$48,000
		SUB-TOTAL	$57,743	$112,200	$112,200	$111,200
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$36,000	$83,000	$83,000	$0
	913500	TRANS TO CAPITAL FUND	$0	$25,000	$25,000	$110,000
		SUB-TOTAL	$36,000	$108,000	$108,000	$110,000
		GRAND TOTAL	$540,624	$860,900	$842,200	$915,700

PARKS & REC ADMIN SERV.
11110.44110

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$193,471	$215,164	$212,491	$227,520
	514000	OVERTIME WAGES	$1,900	$1,500	$1,500	$1,500
	521000	SOCIAL SECURITY	$13,633	$16,575	$16,575	$16,371
	522000	UNEMPLOYMENT TAXES	$358	$516	$386	$413
	523100	KPERS RETIREMENT	$9,830	$12,805	$12,768	$15,003
	524100	HEALTH INSURANCE	$26,201	$41,311	$29,685	$33,544
	524200	DENTAL INSURANCE	$1,131	$1,578	$1,263	$1,377
	524300	GROUP LIFE INSURANCE	$766	$951	$632	$672
		SUB-TOTAL	$247,290	$290,400	$275,300	$296,400
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$11,419	$3,500	$3,500	$5,500
	612000	PROFESSIONAL SERVICES	$3,083	$27,500	$49,700	$6,500
	621600	COMMUNICATION	$1,355	$3,200	$3,200	$3,300
	623100	EQUIPMENT MAINTENANCE/SERVICE	$0	$4,000	$6,400	$6,400
	627200	RENTAL - VEHICLES/EQUIPMENT	$0	$1,000	$1,000	$0
	631000	LEGAL PUBLICATIONS / ADVERTISING	$125	$1,200	$1,200	$1,200
	632000	PRINTING AND BINDING	$5,680	$9,500	$9,500	$4,700
	633300	TRANSPORTATION	$4,868	$5,200	$5,200	$6,400
	633400	TRAINING	$6,127	$11,100	$11,100	$10,800
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,563	$2,000	$2,000	$2,000
		SUB-TOTAL	$34,220	$68,200	$92,800	$46,800
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$3,675	$8,800	$8,800	$7,100
	712000	UNIFORM/CLOTHING	$0	$1,400	$1,400	$900
	712500	MEETING EXPENSE	$3,630	$6,700	$6,700	$6,600
	713000	EXPENDABLE EQUIPMENT	$0	$4,000	$4,000	$0
		SUB-TOTAL	$7,305	$20,900	$20,900	$14,600
		GRAND TOTAL	$288,815	$379,500	$389,000	$357,800

AQUATIC CENTER
11110.44200

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	512100	CASUAL/SEASONAL WAGES	$219,815	$219,750	$220,750	$231,228
	514000	OVERTIME WAGES	$875	$1,000	$1,000	$1,000
	521000	SOCIAL SECURITY	$17,018	$16,887	$16,950	$17,753
	522000	UNEMPLOYMENT TAXES	$400	$463	$400	$419
		SUB-TOTAL	$238,108	$238,100	$239,100	$250,400
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$8,572	$7,800	$8,500	$8,500
	621100	WATER SERVICE	$10,379	$9,300	$11,000	$11,000
	621300	ELECTRICITY	$17,707	$16,800	$18,000	$18,000
	621600	COMMUNICATION	$3,688	$3,800	$3,400	$3,800
	623100	EQUIPMENT MAINTENANCE/SERVICE	$0	$100	$500	$100
	623200	BLDG/GRND MAINTENANCE/SERVICE	$13,237	$24,000	$24,000	$24,000
	623400	CITY FACILITY MAINTENANCE/SERVICE	$0	$10,000	$0	$10,000
	627100	RENTAL-LAND/BUILDINGS	$248	$400	$400	$400
	627200	RENTAL - VEHICLES/EQUIPMENT	$1,202	$1,500	$1,500	$1,500
	632000	PRINTING AND BINDING	$2,247	$9,800	$9,800	$10,000
	633400	TRAINING	$9,917	$11,700	$11,700	$11,800
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$6,127	$8,900	$8,900	$9,000
	635000	TAX & ASSESSMENTS	$4,129	$5,700	$5,700	$5,700
		SUB-TOTAL	$77,453	$109,800	$103,400	$113,800
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$37,527	$37,000	$37,000	$38,200
	710510	AWARD SUPPLIES	$1,691	$1,900	$1,900	$1,900
	711500	FOOD & BEVERAGE EXPENSE	$30,275	$42,000	$42,000	$42,000
	712000	UNIFORM/CLOTHING	$3,572	$4,300	$4,300	$4,300
	712500	MEETING EXPENSE	$57	$900	$900	$900
	713000	EXPENDABLE EQUIPMENT	$5,721	$10,900	$10,900	$22,600
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$321	$400	$400	$400
		SUB-TOTAL	$79,164	$97,400	$97,400	$110,300
OTHER FIN. USE	913500	TRANS TO CAPITAL FUND	$0	$42,000	$42,000	$110,000
		GRAND TOTAL	$394,725	$487,300	$481,900	$584,500

PARKS & REC PROGRM.
11110.44310

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$95,532	$100,394	$101,405	$107,632
	512000	PART TIME WAGES	$0	$14,919	$0	$0
	512100	CASUAL/SEASONAL WAGES	$68,381	$76,115	$76,115	$83,159
	521000	SOCIAL SECURITY	$10,674	$14,644	$13,581	$14,596
	522000	UNEMPLOYMENT TAXES	$249	$371	$321	$344
	523100	KPERS RETIREMENT	$4,223	$6,815	$6,022	$7,044
	524100	HEALTH INSURANCE	$7,307	$12,385	$8,343	$12,571
	524200	DENTAL INSURANCE	$631	$947	$711	$1,033
	524300	GROUP LIFE INSURANCE	$380	$510	$302	$321
		SUB-TOTAL	$187,377	$227,100	$206,800	$226,700
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$51,980	$63,300	$63,300	$75,100
	621100	WATER SERVICE	$1,007	$3,800	$3,800	$3,800
	621200	NATURAL GAS	$5,739	$10,800	$10,800	$10,800
	621300	ELECTRICITY	$19,100	$22,200	$22,200	$22,000
	621400	WASTEWATER	$841	$900	$900	$900
	621500	CABLE	$1,373	$1,600	$1,600	$1,800
	621600	COMMUNICATION	$1,696	$3,100	$3,100	$3,100
	622100	CUSTODIAL	$18,379	$5,500	$5,500	$9,300
	622200	TRASH DISPOSAL	$165	$2,600	$2,600	$2,600
	623100	EQUIPMENT MAINTENANCE/SERVICE	$3,915	$3,900	$3,900	$3,900
	623200	BLDG/GRND MAINTENANCE/SERVICE	$136	$1,200	$1,200	$2,200
	623400	CITY FACILITY MAINTENANCE/SERVICE	$0	$30,000	$30,000	$13,500
	627200	RENTAL - VEHICLES/EQUIPMENT	$670	$1,300	$1,300	$1,300
	631000	LEGAL PUBLICATIONS / ADVERTISING	$1,114	$1,800	$1,800	$2,700
	632000	PRINTING AND BINDING	$11,902	$15,400	$15,400	$15,400
	633300	TRANSPORTATION	$1,706	$4,300	$4,300	$5,100
	633400	TRAINING	$2,621	$2,600	$2,600	$3,200
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$360	$300	$300	$200
	635000	TAX & ASSESSMENTS	$753	$100	$100	$800
		SUB-TOTAL	$123,457	$174,700	$174,700	$177,700
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$8,618	$14,000	$14,000	$14,500
	711500	FOOD & BEVERAGE EXPENSE	$351	$1,000	$1,000	$1,000
	712000	UNIFORM/CLOTHING	$3,071	$4,500	$4,500	$4,600
	712500	MEETING EXPENSE	$150	$600	$600	$600
	713000	EXPENDABLE EQUIPMENT	$5,300	$12,500	$12,500	$16,600
	722000	BUILDING/GROUND SUPPLIES	$88	$1,700	$1,700	$1,700
		SUB-TOTAL	$17,578	$34,300	$34,300	$39,000
		GRAND TOTAL	$328,412	$436,100	$415,800	$443,400

OUTDOOR PROGRAMMING
11110.44320

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$65,164	$74,860	$72,197	$77,175
	512100	CASUAL/SEASONAL WAGES	$30,657	$57,490	$57,490	$61,138
	514000	OVERTIME WAGES	$370	$500	$500	$500
	521000	SOCIAL SECURITY	$8,221	$10,163	$9,961	$10,621
	522000	UNEMPLOYMENT TAXES	$204	$247	$235	$251
	523100	KPERS RETIREMENT	$2,263	$4,454	$4,327	$5,125
	524100	HEALTH INSURANCE	$12,796	$16,524	$14,843	$16,772
	524200	DENTAL INSURANCE	$552	$631	$632	$689
	524300	GROUP LIFE INSURANCE	$270	$331	$215	$229
		SUB-TOTAL	$120,497	$165,200	$160,400	$172,500
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$5,837	$6,100	$6,100	$6,100
	621100	WATER SERVICE	$169	$2,200	$2,200	$5,000
	621200	NATURAL GAS	$2,016	$1,500	$1,500	$1,500
	621300	ELECTRICITY	$7,400	$2,200	$6,200	$6,200
	621400	WASTEWATER	$266	$200	$200	$700
	621600	COMMUNICATION	$6,091	$6,900	$6,900	$6,900
	622100	CUSTODIAL	$3,014	$1,500	$1,500	$1,800
	623100	EQUIPMENT MAINTENANCE/SERVICE	$558	$3,500	$3,500	$3,000
	623200	BLDG/GRND MAINTENANCE/SERVICE	$1,773	$2,400	$2,400	$2,100
	623400	CITY FACILITY MAINTENANCE/SERVICE	$0	$0	$10,000	$18,000
	627200	RENTAL - VEHICLES/EQUIPMENT	$1,508	$800	$1,300	$0
	631000	LEGAL PUBLICATIONS / ADVERTISING	$121	$300	$300	$200
	632000	PRINTING AND BINDING	$4,027	$5,900	$5,400	$6,300
	633300	TRANSPORTATION	$0	$1,800	$1,800	$100
	633400	TRAINING	$3,509	$4,500	$4,500	$4,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$292	$700	$700	$800
	635000	TAX & ASSESSMENTS	$1,236	$1,200	$1,200	$1,200
		SUB-TOTAL	$37,817	$41,700	$55,700	$64,400
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$8,341	$17,400	$16,600	$14,900
	711500	FOOD & BEVERAGE EXPENSE	$1,572	$1,300	$1,300	$1,300
	712000	UNIFORM/CLOTHING	$361	$700	$1,500	$700
	712500	MEETING EXPENSE	$80	$500	$500	$500
	713000	EXPENDABLE EQUIPMENT	$10,653	$11,200	$11,200	$8,500
	722000	BUILDING/GROUND SUPPLIES	$2,447	$3,200	$3,200	$4,700
		SUB-TOTAL	$23,454	$34,300	$34,300	$30,600
		GRAND TOTAL	$181,768	$241,200	$250,400	$267,500

SPORTS
11110.44330

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$96,840	$103,415	$102,174	$105,572
	512100	CASUAL/SEASONAL WAGES	$9,239	$13,217	$13,217	$14,982
	521000	SOCIAL SECURITY	$8,249	$8,922	$8,829	$9,224
	522000	UNEMPLOYMENT TAXES	$201	$257	$208	$218
	523100	KPERS RETIREMENT	$5,198	$6,112	$6,112	$6,926
	524100	HEALTH INSURANCE	$10,965	$12,390	$11,130	$12,576
	524200	DENTAL INSURANCE	$631	$631	$632	$689
	524300	GROUP LIFE INSURANCE	$399	$456	$298	$313
		SUB-TOTAL	$131,722	$145,400	$142,600	$150,500
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$29,205	$40,800	$40,800	$37,500
	612000	PROFESSIONAL SERVICES	$10,334	$22,500	$22,500	$17,800
	621300	ELECTRICITY	$4,062	$8,100	$8,100	$5,300
	621600	COMMUNICATION	$4,060	$5,500	$5,500	$5,500
	623100	EQUIPMENT MAINTENANCE/SERVICE	$1,776	$10,000	$10,000	$10,000
	623200	BLDG/GRND MAINTENANCE/SERVICE	$13,976	$19,800	$19,800	$20,000
	627100	RENTAL-LAND/BUILDINGS	$1,082	$2,300	$2,300	$1,800
	627200	RENTAL - VEHICLES/EQUIPMENT	$1,250	$2,800	$2,800	$2,500
	632000	PRINTING AND BINDING	$490	$7,400	$7,400	$6,600
	633300	TRANSPORTATION	$0	$100	$100	$100
	633400	TRAINING	$2,171	$6,500	$6,500	$6,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$290	$300	$300	$300
		SUB-TOTAL	$68,696	$126,100	$126,100	$113,900
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$7,882	$12,500	$17,500	$11,900
	710510	AWARD SUPPLIES	$18,571	$37,000	$37,000	$37,200
	712000	UNIFORM/CLOTHING	$27,427	$51,900	$46,900	$52,000
	712500	MEETING EXPENSE	$111	$600	$600	$600
	713000	EXPENDABLE EQUIPMENT	$7,612	$10,000	$10,000	$5,800
		SUB-TOTAL	$61,603	$112,000	$112,000	$107,500
		GRAND TOTAL	$262,021	$383,500	$380,700	$371,900

SPECIAL EVENTS
11110.44410

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$39,980	$41,917	$47,256	$48,312
	521000	SOCIAL SECURITY	$3,069	$3,207	$3,646	$3,766
	522000	UNEMPLOYMENT TAXES	$72	$121	$85	$87
	523100	KPERS RETIREMENT	$2,103	$2,477	$2,803	$3,155
	524100	HEALTH INSURANCE	$3,653	$4,128	$3,708	$4,191
	524200	DENTAL INSURANCE	$316	$316	$316	$345
	524300	GROUP LIFE INSURANCE	$162	$184	$136	$144
		SUB-TOTAL	$49,355	$52,350	$57,950	$60,000
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$1,146	$1,000	$1,000	$1,500
	612000	PROFESSIONAL SERVICES	$69,995	$70,500	$70,500	$71,200
	621600	COMMUNICATION	$310	$900	$900	$900
	627200	RENTAL - VEHICLES/EQUIPMENT	$500	$500	$500	$500
	630525	GENERAL LIABILITY INSURANCE	$250	$350	$350	$400
	631000	LEGAL PUBLICATIONS / ADVERTISING	$2,132	$1,500	$1,500	$2,800
	632000	PRINTING AND BINDING	$3,744	$6,200	$6,200	$6,600
	633300	TRANSPORTATION	$3,171	$4,500	$4,500	$4,500
	633400	TRAINING	$1,057	$3,200	$3,200	$2,800
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$160	$100	$100	$100
	635000	TAX & ASSESSMENTS	$0	$600	$600	$400
		SUB-TOTAL	$82,465	$89,350	$89,350	$91,700
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$6,336	$7,200	$7,200	$7,700
	710510	AWARD SUPPLIES	$406	$600	$600	$600
	711500	FOOD & BEVERAGE EXPENSE	$1,829	$3,100	$3,100	$3,100
	712000	UNIFORM/CLOTHING	$3,247	$4,700	$4,700	$4,700
	712500	MEETING EXPENSE	$295	$500	$500	$500
	713000	EXPENDABLE EQUIPMENT	$877	$2,000	$2,000	$1,500
		SUB-TOTAL	$12,990	$18,100	$18,100	$18,100
		GRAND TOTAL	$144,810	$159,800	$165,400	$169,800

COMMUNITY THEATER
11110.44420

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$6,300	$9,000	$10,000	$9,000
	611100	MISCELLANEOUS SERVICES	$7,149	$5,200	$4,200	$5,700
	612000	PROFESSIONAL SERVICES	$2,854	$3,600	$3,600	$3,600
	618300	SPECIAL EVENTS	$0	$500	$500	$500
	627100	RENTAL-LAND/BUILDINGS	$3,889	$2,000	$2,000	$2,500
	627200	RENTAL - VEHICLES/EQUIPMENT	$20,969	$21,400	$21,400	$22,900
	630525	GENERAL LIABILITY INSURANCE	$183	$300	$300	$300
	631000	LEGAL PUBLICATIONS / ADVERTISING	$4,832	$5,000	$5,000	$5,000
	632000	PRINTING AND BINDING	$1,443	$2,500	$2,500	$2,500
	633300	TRANSPORTATION	$0	$1,000	$1,000	$1,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$15	$200	$200	$200
		SUB-TOTAL	$47,634	$50,700	$50,700	$53,200
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$835	$600	$1,000	$800
	710510	AWARD SUPPLIES	$26	$300	$300	$300
	712000	UNIFORM/CLOTHING	$0	$4,000	$3,600	$4,000
	712500	MEETING EXPENSE	$321	$400	$400	$400
		SUB-TOTAL	$1,182	$5,300	$5,300	$5,500
		GRAND TOTAL	$48,816	$56,000	$56,000	$58,700

HISTORIC PROGRAMS
11110.44430

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	512100	CASUAL/SEASONAL WAGES	$0	$5,000	$5,000	$5,000
	521000	SOCIAL SECURITY	$0	$383	$391	$391
	522000	UNEMPLOYMENT TAXES	$0	$17	$9	$9
		SUB-TOTAL	$0	$5,400	$5,400	$5,400
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$0	$1,000	$1,000	$1,000
	612000	PROFESSIONAL SERVICES	$1,235	$2,700	$2,700	$2,300
	618300	SPECIAL EVENTS	$1,850	$2,000	$2,000	$2,000
	621600	COMMUNICATION	$309	$3,200	$3,200	$400
	622100	CUSTODIAL	$175	$500	$500	$500
	623200	BLDG/GRND MAINTENANCE/SERVICE	$341	$1,000	$1,000	$1,000
	631000	LEGAL PUBLICATIONS / ADVERTISING	$0	$3,000	$3,000	$3,000
	632000	PRINTING AND BINDING	$1,458	$3,200	$3,200	$3,200
	633400	TRAINING	$88	$1,300	$1,300	$1,300
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$180	$200	$200	$200
		SUB-TOTAL	$5,636	$18,100	$18,100	$14,900
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$882	$2,000	$2,000	$2,000
	711500	FOOD & BEVERAGE EXPENSE	$147	$0	$0	$0
	712000	UNIFORM/CLOTHING	$0	$1,200	$1,200	$1,000
	712500	MEETING EXPENSE	$92	$300	$300	$300
	713000	EXPENDABLE EQUIPMENT	$0	$0	$0	$1,300
	722000	BUILDING/GROUND SUPPLIES	$8	$1,000	$1,000	$1,000
		SUB-TOTAL	$1,129	$4,500	$4,500	$5,600
		GRAND TOTAL	$6,765	$28,000	$28,000	$25,900

CULTURAL ART
11110.44440

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$0	$0	$37,605	$39,271
	512000	PART TIME WAGES	$26,866	$37,993	$0	$0
	514000	OVERTIME WAGES	$6,631	$0	$2,000	$2,000
	521000	SOCIAL SECURITY	$2,574	$2,907	$3,030	$3,158
	522000	UNEMPLOYMENT TAXES	$60	$144	$72	$75
	523100	KPERS RETIREMENT	$1,792	$2,245	$2,356	$2,743
	524100	HEALTH INSURANCE	$3,653	$4,128	$3,708	$4,191
	524200	DENTAL INSURANCE	$316	$316	$316	$345
	524300	GROUP LIFE INSURANCE	$110	$167	$113	$117
		SUB-TOTAL	$42,002	$47,900	$49,200	$51,900
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$8,584	$15,500	$15,500	$15,500
	618300	SPECIAL EVENTS	$2,773	$6,100	$6,100	$6,600
	621600	COMMUNICATION	$0	$600	$600	$600
	631000	LEGAL PUBLICATIONS / ADVERTISING	$990	$1,000	$1,000	$1,000
	632000	PRINTING AND BINDING	$4,514	$9,800	$9,800	$11,100
	633300	TRANSPORTATION	$1,455	$1,900	$1,900	$2,900
	633400	TRAINING	$0	$2,200	$2,200	$2,200
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$155	$600	$600	$600
		SUB-TOTAL	$18,471	$37,700	$37,700	$40,500
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$610	$1,000	$1,000	$1,000
	710510	AWARD SUPPLIES	$0	$300	$300	$300
	712500	MEETING EXPENSE	$1,469	$500	$500	$500
		SUB-TOTAL	$2,079	$1,800	$1,800	$1,800
		GRAND TOTAL	$62,552	$87,400	$88,700	$94,200

PARK MAINTENANCE
11110.44500

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$704,906	$775,543	$773,550	$861,704
	512000	PART TIME WAGES	$43,069	$31,070	$32,670	$34,978
	512100	CASUAL/SEASONAL WAGES	$28,671	$102,480	$118,480	$115,600
	514000	OVERTIME WAGES	$24,974	$18,000	$18,000	$25,000
	521000	SOCIAL SECURITY	$59,781	$70,922	$72,118	$79,393
	522000	UNEMPLOYMENT TAXES	$1,421	$1,750	$1,699	$1,869
	523100	KPERS RETIREMENT	$36,423	$47,789	$48,873	$60,240
	524100	HEALTH INSURANCE	$94,130	$115,636	$108,502	$134,134
	524200	DENTAL INSURANCE	$5,905	$6,312	$6,708	$7,915
	524300	GROUP LIFE INSURANCE	$2,952	$3,498	$2,400	$2,667
		SUB-TOTAL	$1,002,232	$1,173,000	$1,183,000	$1,323,500
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$28,908	$22,300	$22,300	$29,900
	621100	WATER SERVICE	$34,453	$30,000	$30,000	$74,100
	621200	NATURAL GAS	$3,806	$4,000	$4,000	$4,000
	621300	ELECTRICITY	$28,631	$44,200	$44,200	$46,900
	621400	WASTEWATER	$2,739	$3,500	$3,500	$5,000
	621600	COMMUNICATION	$12,874	$13,100	$13,100	$13,600
	622100	CUSTODIAL	$5,045	$5,000	$5,000	$5,500
	622200	TRASH DISPOSAL	$8,764	$8,600	$8,600	$9,600
	623100	EQUIPMENT MAINTENANCE/SERVICE	$3,735	$4,400	$4,400	$3,700
	623200	BLDG/GRND MAINTENANCE/SERVICE	$19,099	$52,000	$52,000	$28,000
	623300	VEHICLE MAINTENANCE/SERVICE	$520	$5,000	$5,000	$5,000
	623400	CITY FACILITY MAINTENANCE/SERVICE	$362	$65,000	$65,000	$13,500
	625400	ST/CURB/SIDEWALK MAINT CONT	$62,152	$77,300	$77,300	$77,300
	627200	RENTAL - VEHICLES/EQUIPMENT	$3,502	$8,300	$8,300	$8,300
	633300	TRANSPORTATION	$3	$100	$100	$100
	633400	TRAINING	$6,132	$9,300	$9,300	$10,300
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,100	$1,600	$1,600	$1,600
		SUB-TOTAL	$221,825	$353,700	$353,700	$336,400
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$38,278	$62,900	$62,900	$64,900
	712000	UNIFORM/CLOTHING	$14,142	$21,000	$21,000	$21,000
	713000	EXPENDABLE EQUIPMENT	$10,533	$4,300	$4,300	$10,500
	721000	VEHICLE OPERATIONS/MAINT	$7,006	$8,000	$8,000	$8,000
	721100	GASOLINE-UNLEADED	$28,703	$44,300	$44,300	$44,300
	721200	GASOLINE-DIESEL	$7,169	$9,700	$9,700	$13,000
	722000	BUILDING/GROUND SUPPLIES	$24,665	$45,700	$42,700	$46,700
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$10,856	$8,000	$11,000	$11,000
	725000	TRAIL MAINTENANCE	$35,678	$43,000	$23,000	$50,000
		SUB-TOTAL	$177,030	$246,900	$226,900	$269,400

PARK MAINTENANCE
11110.44500

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$5,200	$0	$0	$0
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$0	$81,500	$81,500	$162,700
	913500	TRANS TO CAPITAL FUND	$0	$48,500	$68,500	$638,000
OTHER FIN. USE						
		SUB-TOTAL	$0	$130,000	$150,000	$800,700
		GRAND TOTAL	$1,406,287	$1,903,600	$1,913,600	$2,730,000

GOLF COURSE OPERATIONS
11110.44610

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$69,000	$331,340	$331,340	$426,277
	521000	SOCIAL SECURITY	$5,279	$27,674	$27,674	$33,971
	522000	UNEMPLOYMENT TAXES	$231	$4,376	$4,376	$5,552
	523300	SUPPLEMENTAL RETIREMENT	$0	$14,500	$14,500	$17,650
	524100	HEALTH INSURANCE	$0	$22,700	$22,700	$25,100
	525000	WORKERS COMPENSATION	$0	$9,800	$9,800	$11,250
		SUB-TOTAL	$74,510	$410,390	$410,390	$519,800
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$24,626	$117,150	$88,750	$87,250
	611100	MISCELLANEOUS SERVICES	$175	$0	$28,400	$37,700
	612000	PROFESSIONAL SERVICES	$4,081	$120,500	$120,500	$103,000
	621100	WATER SERVICE	$505	$4,000	$4,000	$4,000
	621300	ELECTRICITY	$23,952	$36,000	$36,000	$36,000
	621400	WASTEWATER	$209	$1,300	$1,300	$1,300
	621500	CABLE	$0	$2,600	$2,600	$2,600
	621600	COMMUNICATION	$14,535	$11,400	$11,400	$11,400
	622200	TRASH DISPOSAL	$92	$4,800	$4,800	$4,800
	623100	EQUIPMENT MAINTENANCE/SERVICE	$170	$8,700	$8,700	$14,850
	623200	BLDG/GRND MAINTENANCE/SERVICE	$1,816	$9,360	$9,360	$8,300
	627200	RENTAL - VEHICLES/EQUIPMENT	$467	$4,500	$4,500	$3,500
	630525	GENERAL LIABILITY INSURANCE	$0	$30,000	$30,000	$30,000
	632000	PRINTING AND BINDING	$0	$8,600	$8,600	$6,100
	633200	MISC EMPLOYEE ACTIVITIES	$0	$2,000	$2,000	$2,000
	633400	TRAINING	$0	$4,600	$4,600	$4,850
	633500	UNIFORM CLEANING	$0	$8,100	$8,100	$10,200
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$600	$3,600	$3,600	$5,000
	635000	TAX & ASSESSMENTS	$0	$9,000	$9,000	$12,000
	691000	COST OF GOODS SOLD	$1,094	$194,150	$194,150	$277,900
		SUB-TOTAL	$72,322	$580,360	$580,360	$662,750
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$134	$43,600	$43,600	$47,550
	711000	POSTAGE	$0	$4,000	$4,000	$2,500
	711500	FOOD & BEVERAGE EXPENSE	$0	$0	$0	$650
	713000	EXPENDABLE EQUIPMENT	$3,275	$14,350	$14,350	$11,250
	790000	MISCELLANEOUS COMMODITIES	$12	$0	$0	$0
		SUB-TOTAL	$3,421	$61,950	$61,950	$61,950

GOLF COURSE OPERATIONS
11110.44610

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	871100	LEASE PRINCIPAL	$51,443	$53,800	$53,800	$56,200
	872100	LEASE INTEREST	$7,260	$5,000	$5,000	$2,600
		SUB-TOTAL	$58,703	$58,800	$58,800	$58,800
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$0	$0	$0	$30,000
	913500	TRANS TO CAPITAL FUND	$1,171,700	$30,000	$30,000	$0
OTHER FIN. USE						
		SUB-TOTAL	$1,171,700	$30,000	$30,000	$30,000
		GRAND TOTAL	$1,380,656	$1,141,500	$1,141,500	$1,333,300

GOLF COURSE MAINTENANCE
11110.44620

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$294,207	$312,434	$303,628	$333,572
	512100	CASUAL/SEASONAL WAGES	$0	$38,520	$36,360	$105,600
	514000	OVERTIME WAGES	$11,802	$10,000	$52,000	$12,000
	521000	SOCIAL SECURITY	$23,114	$27,613	$31,177	$34,585
	522000	UNEMPLOYMENT TAXES	$517	$650	$735	$814
	523100	KPERS RETIREMENT	$28,319	$19,056	$18,719	$22,567
	524100	HEALTH INSURANCE	$2,137	$45,434	$30,597	$37,717
	524200	DENTAL INSURANCE	$1,075	$2,209	$2,288	$2,753
	524300	GROUP LIFE INSURANCE	$0	$1,384	$896	$992
		SUB-TOTAL	$361,171	$457,300	$476,400	$550,600
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$0	$400	$400	$500
	611100	MISCELLANEOUS SERVICES	$0	$0	$25,000	$10,000
	612000	PROFESSIONAL SERVICES	$7,470	$2,000	$2,000	$18,000
	621100	WATER SERVICE	$1,579	$2,400	$1,800	$3,000
	621200	NATURAL GAS	$3,587	$3,250	$3,250	$3,200
	621300	ELECTRICITY	$9,563	$10,200	$10,200	$10,200
	621400	WASTEWATER	$585	$0	$600	$600
	621600	COMMUNICATION	$0	$2,600	$2,600	$3,000
	622200	TRASH DISPOSAL	$2,981	$3,000	$3,000	$4,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$30,423	$30,300	$30,300	$32,900
	623200	BLDG/GRND MAINTENANCE/SERVICE	$76,486	$94,300	$94,300	$100,000
	623400	CITY FACILITY MAINTENANCE/SERVICE	$8,962	$12,500	$9,300	$5,000
	627200	RENTAL - VEHICLES/EQUIPMENT	$1,596	$1,500	$6,500	$1,200
	633200	MISC EMPLOYEE ACTIVITIES	$716	$1,000	$1,000	$1,000
	633400	TRAINING	$25	$3,200	$3,200	$3,200
	633500	UNIFORM CLEANING	$2,616	$2,550	$2,550	$2,600
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$856	$900	$900	$1,000
		SUB-TOTAL	$147,445	$170,100	$196,900	$199,400
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$6,895	$6,000	$6,000	$6,500
	713000	EXPENDABLE EQUIPMENT	$8,414	$9,100	$19,100	$8,200
	725000	TRAIL MAINTENANCE	$0	$10,000	$4,000	$10,000
		SUB-TOTAL	$15,309	$25,100	$29,100	$24,700
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$0	$196,500	$196,500	$213,100
	913500	TRANS TO CAPITAL FUND	$0	$94,000	$94,000	$421,000
		SUB-TOTAL	$0	$290,500	$290,500	$634,100
		GRAND TOTAL	$523,925	$943,000	$992,900	$1,408,800

City of Leawood

Other Funds -- Budget Summary by Category

Listed below are the resources and expenditures for all budgeted funds, other than the General Fund. This includes Debt Service, Enterprise, Capital, and Special Revenue Funds.

2009 Original Budget - Revenue

	Taxes	Permits/ Licences	Intergovern-mental	Charges for Service	Other	Transfers In	Total
Debt Service	***4,963,688***	-	***449,638***	-	***10,012,674***	-	***15,426,000***
Bond & Interest	4,963,688	-	449,638	-	10,012,674	-	15,426,000
Proprietary-Enterprise	-	-	-	-	-	-	-
Golf Course	-	-	-	-	-	-	-
Capital Funds	***720,224***	-	***734,000***	-	***7,293,237***	***8,607,939***	***17,355,400***
City Equipment	-	-	-	-	2,645,900	1,419,600	4,065,500
Street Improvement	-	-	734,000	-	1,455,200	856,200	3,045,400
Capital Improvement	-	-	-	-	1,756,200	6,225,200	7,981,400
1/8-Cent Sales Tax	720,224	-	-	-	422,876	45,200	1,188,300
City Capital Art	-	-	-	-	190,261	61,739	252,000
Park Impact Fee	-	-	-	-	692,900	-	692,900
Public Art Impact Fee	-	-	-	-	129,900	-	129,900
Special Revenue Funds	-	-	***1,534,640***	-	***594,860***	***200,000***	***2,329,500***
Special Alcohol Fund		-	311,005	-	158,295	-	469,300
Special City/County Hgwy	-	-	912,630	-	347,770	200,000	1,460,400
Special Parks & Rec	-	-	311,005	-	88,795	-	399,800
Special Law Enforcement	-	-	-	-	-	-	-
TDD Special Revenue Debt	-	-	-	-	-	-	-
Byrne Grant Fund	-	-	-	-	-	-	-
Total	**5,683,912**	-	**2,718,278**	-	**17,900,771**	**8,807,939**	**35,110,900**

2009 Original Budget - Expenditures

	Personnel	Contractual Services	Commodities	Capital	Debt	Transfers/ Reserves	Total
Debt Service	-	***114,500***	-	-	***7,918,700***	***7,392,800***	***15,426,000***
Bond & Interest	-	114,500	-	-	7,918,700	7,392,800	15,426,000
Proprietary-Enterprise	-	-	-	-	-	-	-
Golf Course	-	-	-	-	-	-	-
Capital Funds	-	***1,752,744***	-	***4,908,100***	***508,800***	***10,185,756***	***17,355,400***
City Equipment	-	-	-	1,384,600	-	2,680,900	4,065,500
Street Improvement	-	1,669,800	-	-	-	1,375,600	3,045,400
Capital Improvement	-	-	-	3,048,500	-	4,932,900	7,981,400
1/8-Cent Sales Tax	-	-	-	440,000	-	748,300	1,188,300
City Capital Art	-	82,944	-	35,000	-	134,056	252,000
Park Impact Fee	-	-	-	-	508,800	184,100	692,900
Public Art Impact Fee	-	-	-	-	-	129,900	129,900
Special Revenue Funds	-	***520,000***	-	***1,175,000***	-	***634,500***	***2,329,500***
Special Alcohol Fund	-	120,000	-	-	-	349,300	469,300
Special City/County Hgwy	-	400,000	-	800,000	-	260,400	1,460,400
Special Parks & Rec	-	-	-	375,000	-	24,800	399,800
Special Law Enforcement	-	-	-	-	-	-	-
TDD Special Revenue Debt	-	-	-	-	-	-	-
Byrne Grant Fund	-	-	-	-	-	-	-
Total	-	**2,387,244**	-	**6,083,100**	**8,427,500**	**18,213,056**	**35,110,900**

REVENUE REPORT
ALCOHOL FUND
12010

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
OTHER GOV. REV.	434600	ALCOHOL TAX	$275,816	$267,964	$296,393	$311,005
INTEREST INCOME	471000	INTEREST REVENUE	$10,438	$2,036	$2,999	$2,995
CONTRIB. & OTHER	487000	UNENC BAL FWD	$113,893	$154,000	$190,908	$155,300
		Grand Total	$400,147	$424,000	$490,300	$469,300

GENERAL OPERATIONS
12010.11210

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$2,340	$10,000	$10,000	$10,000
	618100	GRANTS	$49,999	$100,000	$100,000	$110,000
		SUB-TOTAL	$52,339	$110,000	$110,000	$120,000
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$30,000	$30,000	$40,000
	936000	CITYWIDE PROJECTS	$0	$89,000	$0	$159,300
		SUB-TOTAL	$0	$119,000	$30,000	$199,300
		GRAND TOTAL	$52,339	$229,000	$140,000	$319,300

DARE / S.R.O.
12010.22160

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
OTHER FIN. USE	911000	TRANS TO GENERAL FUND	$156,900	$195,000	$195,000	$150,000
		GRAND TOTAL	$156,900	$195,000	$195,000	$150,000

REVENUE REPORT
SPECIAL CITY COUNTY HIGHWAY FUND
12015

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
OTHER GOV. REV.	434500	GASOLINE TAX	$892,952	$911,910	$894,810	$912,630
INTEREST INCOME	471000	INTEREST REVENUE	$34,267	$15,090	$9,731	$9,770
CONTRIB. & OTHER	487000	UNENC BAL FWD	$223,659	$144,300	$226,859	$338,000
OTHER FIN. SOURCES	491010	TRANS. FROM GENERAL FUND	$200,000	$450,000	$450,000	$200,000
		Grand Total	$1,350,878	$1,521,300	$1,581,400	$1,460,400

STREET IMPRV. (RESIDENTIAL)
12015.33300

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CONTRCT. SRVCS.	625300	SLURRY SEAL	$216,971	$350,000	$350,000	$400,000
	625400	ST/CURB/SIDEWALK MAINT CONT	$20,862	$0	$0	$0
		SUB-TOTAL	$237,833	$350,000	$350,000	$400,000
CAPITAL OUTLAY	840110	LANDSCAPING	$4,105	$0	$0	$0
	846000	MISCELLANEOUS CAPITAL	$325	$0	$0	$0
	852000	STREET/SIDEWALKS	$827,029	$800,000	$778,400	$760,000
	861100	ENGINEERING SERVICES	$54,727	$0	$15,000	$40,000
		SUB-TOTAL	$886,186	$800,000	$793,400	$800,000
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$115,000	$100,000	$120,000
	936000	CITYWIDE PROJECTS	$0	$256,300	$0	$140,400
		SUB-TOTAL	$0	$371,300	$100,000	$260,400
		GRAND TOTAL	$1,124,019	$1,521,300	$1,243,400	$1,460,400

REVENUE REPORT
SPECIAL PARKS & RECREATION FUND
12030

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
OTHER GOV. REV.	432200	CAPITAL GRANTS	$13,500	$0	$0	$0
	434600	ALCOHOL TAX	$275,816	$267,964	$296,393	$311,005
		Category-Total	$289,316	$267,964	$296,393	$311,005
INTEREST INCOME	471000	INTEREST REVENUE	$22,269	$15,036	$6,264	$6,295
CONTRIB. & OTHER	483000	DONATIONS/CONTRIBUTIONS	$2,000	$0	$0	$0
	487000	UNENC BAL FWD	$432,695	$99,100	$423,043	$82,500
		Category-Total	$434,695	$99,100	$423,043	$82,500
		Grand Total	$746,280	$382,100	$725,700	$399,800

PARKS & REC PROGRM.
12030.44310

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
COMMOD. & SUPP.	713000	EXPENDABLE EQUIPMENT	$0	$10,000	$10,000	$0
		GRAND TOTAL	$0	$10,000	$10,000	$0

SPORTS
12030.44330

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	844000	PARK IMPROVEMENTS	$0	$25,000	$25,000	$0
		GRAND TOTAL	$0	$25,000	$25,000	$0

PARKS MAINTENANCE
12030.44500

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$0	$0	$7,600	$0
CAPITAL OUTLAY	812000	VEHICLES	$146,861	$0	$0	$0
	832000	BUILDING IMPROVEMENTS	$36,552	$0	$0	$0
	844000	PARK IMPROVEMENTS	$0	$0	$0	$50,000
		SUB-TOTAL	$183,413	$0	$0	$50,000
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$32,100	$12,423	$24,800
		GRAND TOTAL	$183,413	$32,100	$20,023	$74,800

PARK MAINTENANCE BUILDING
12030.71001

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	831000	BUILDINGS	$101,337	$255,000	$261,664	$0
		GRAND TOTAL	$101,337	$255,000	$261,664	$0

SHELTER, IRONWOODS PARK
12030.71004

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	831000	BUILDINGS	$0	$60,000	$60,000	$0
		GRAND TOTAL	$0	$60,000	$60,000	$0

IRONWOODS RESTROOMS
12030.76001

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	831000	BUILDINGS	$38,487	$0	$11,513	$0
		GRAND TOTAL	$38,487	$0	$11,513	$0

LAKE AT IRONWOODS
12030.76002

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	844000	PARK IMPROVEMENTS	$0	$0	$255,000	$0
		GRAND TOTAL	$0	$0	$255,000	$0

POND AND TRAIL IMPROVEMENTS
12030.76018

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	844000	PARK IMPROVEMENTS	$0	$0	$0	$325,000
		GRAND TOTAL	$0	$0	$0	$325,000

REVENUE REPORT
SPECIAL LAW ENFORCEMENT
12040

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
FINES & FORF.	451000	FINES & FORFEITURES	$6,649	$0	$0	$0
INTEREST INCOME	471000	INTEREST REVENUE	$466	$0	$64	$0
CONTRIB. & OTHER	487000	UNENC BAL FWD	$6,821	$0	$6,936	$0
		Grand Total	$13,936	$0	$7,000	$0

POLICE INVESTIGATIONS
12040.22120

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
COMMOD. & SUPP.	713000	EXPENDABLE EQUIPMENT	$7,000	$0	$7,000	$0
		GRAND TOTAL	$7,000	$0	$7,000	$0

REVENUE REPORT
CITY EQUIPMENT FUND
13010

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
INTEREST INCOME	471000	INTEREST REVENUE	$77,860	$80,000	$22,023	$22,100
CONTRIB. & OTHER	481000	MISCELLANEOUS	$73,282	$0	$0	$0
	487000	UNENC BAL FWD	$2,075,663	$1,073,600	$1,675,977	$2,623,800
		Category-Total	$2,148,945	$1,073,600	$1,675,977	$2,623,800
OTHER FIN. SOURCES	491010	TRANS. FROM GENERAL FUND	$1,275,300	$2,682,000	$2,682,000	$1,419,600
		Grand Total	$3,502,105	$3,835,600	$4,380,000	$4,065,500

GENERAL OPERATIONS
13010.11210

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$100,000	$91,008	$110,000
	935000	CITYWIDE EQUIPMENT	$0	$2,253,600	$0	$2,570,900
		SUB-TOTAL	$0	$2,353,600	$91,008	$2,680,900
		GRAND TOTAL	$0	$2,353,600	$91,008	$2,680,900

MUNICIPAL COURT
13010.11310

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	814000	COMPUTERIZATION	$114,282	$0	$7,718	$0
		GRAND TOTAL	$114,282	$0	$7,718	$0

INFORMATION SERVICES
13010.11610

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	814000	COMPUTERIZATION	$64,538	$131,000	$120,600	$189,300
	814001	COMPUTER CONVERSION	$84,990	$0	$116,848	$0
		SUB-TOTAL	$149,528	$131,000	$237,448	$189,300
		GRAND TOTAL	$149,528	$131,000	$237,448	$189,300

CODE SERVICES
13010.11840

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	812000	VEHICLES	$0	$0	$0	$20,000
		GRAND TOTAL	$0	$0	$0	$20,000

POLICE ADMIN SERVICES
13010.22110

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$0	$50,000	$50,000	$0
	812000	VEHICLES	$0	$25,000	$25,000	$26,300
		SUB-TOTAL	$0	$75,000	$75,000	$26,300
		GRAND TOTAL	$0	$75,000	$75,000	$26,300

POLICE INVESTIGATIONS
13010.22120

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	812000	VEHICLES	$0	$48,000	$48,000	$25,200
		GRAND TOTAL	$0	$48,000	$48,000	$25,200

POLICE PATROL
13010.22130

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$19,185	$0	$0	$15,750
	812000	VEHICLES	$185,441	$87,000	$90,000	$152,250
		SUB-TOTAL	$204,626	$87,000	$90,000	$168,000
		GRAND TOTAL	$204,626	$87,000	$90,000	$168,000

DARE/S.R.O.
13010.22160

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	812000	VEHICLES	$24,259	$0	$0	$0
		GRAND TOTAL	$24,259	$0	$0	$0

ANIMAL CONTROL
13010.22180

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	812000	VEHICLES	$21,783	$28,000	$0	$29,400
		GRAND TOTAL	$21,783	$28,000	$0	$29,400

TRAFFIC
13010.22190

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	812000	VEHICLES	$5,000	$65,000	$12,000	$6,300
		GRAND TOTAL	$5,000	$65,000	$12,000	$6,300

EMERGENCY PREPAREDNESS
13010.22520

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$17,197	$0	$0	$0
		GRAND TOTAL	$17,197	$0	$0	$0

FIRE SERVICE OPS.
13010.22530

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$28,122	$65,000	$74,000	$56,500
	812000	VEHICLES	$434,785	$18,000	$18,000	$42,000
		SUB-TOTAL	$462,907	$83,000	$92,000	$98,500
		GRAND TOTAL	$462,907	$83,000	$92,000	$98,500

STREETS
13010.33200

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$86,820	$137,000	$137,000	$177,450
	812000	VEHICLES	$356,930	$503,000	$641,026	$238,350
		SUB-TOTAL	$443,750	$640,000	$778,026	$415,800
		GRAND TOTAL	$443,750	$640,000	$778,026	$415,800

DESIGN
13010.33500

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$21,695	$0	$0	$0
		GRAND TOTAL	$21,695	$0	$0	$0

FLEET MAINT. / OPS.
13010.33700

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$26,070	$47,000	$47,000	$0
		GRAND TOTAL	$26,070	$47,000	$47,000	$0

PARK MAINTENANCE
13010.44500

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$52,779	$17,000	$17,000	$22,000
	812000	VEHICLES	$163,974	$64,500	$64,500	$140,700
		SUB-TOTAL	$216,753	$81,500	$81,500	$162,700
		GRAND TOTAL	$216,753	$81,500	$81,500	$162,700

GOLF COURSE OPERATIONS
13010.44610

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$0	$0	$0	$30,000
		GRAND TOTAL	$0	$0	$0	$30,000

GOLF COURSE MAINTENANCE
13010.44620

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$62,390	$138,500	$148,500	$213,100
	812000	VEHICLES	$19,493	$58,000	$48,000	$0
		SUB-TOTAL	$81,883	$196,500	$196,500	$213,100
		GRAND TOTAL	$81,883	$196,500	$196,500	$213,100

REVENUE REPORT
STREET IMPROVEMENTS FUND
13020

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
OTHER GOV. REV.	437100	COUNTY CONTRIBUTION	$222,207	$292,500	$314,293	$584,000
	437200	CITY CONTRIBUTION	$0	$142,000	$142,000	$150,000
		Category-Total	$222,207	$434,500	$456,293	$734,000
INTEREST INCOME	471000	INTEREST REVENUE	$31,246	$15,000	$8,855	$8,900
CONTRIB. & OTHER	487000	UNENC BAL FWD	$607,235	$166,300	$500,352	$1,446,300
OTHER FIN. SOURCES	491010	TRANS. FROM GENERAL FUND	$460,000	$1,491,800	$1,491,800	$531,200
	491040	TRANS FROM CAPITAL FUNDS	$525,000	$325,000	$325,000	$325,000
		Category-Total	$985,000	$1,816,800	$1,816,800	$856,200
		Grand Total	$1,845,688	$2,432,600	$2,782,300	$3,045,400

STREET IMPRV. (MILL/OVERLAY - ARTERIAL)
13020.33300

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CONTRCT. SRVCS.	625400	ST/CURB/SIDEWALK MAINT CONT	$958,607	$1,049,000	$1,062,000	$1,669,800
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$105,000	$84,000	$200,000
	936000	CITYWIDE PROJECTS	$0	$1,118,600	$0	$1,175,600
		SUB-TOTAL	$0	$1,223,600	$84,000	$1,375,600
		GRAND TOTAL	$958,607	$2,272,600	$1,146,000	$3,045,400

TRAFFIC SIGNAL IMPRV., 123RD/MISSION
13020.72026

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	856000	TRAFFIC SIGNALS	$0	$160,000	$160,000	$0
		GRAND TOTAL	$0	$160,000	$160,000	$0

CHEROKEE LN, N OF 86TH ST
13020.72025

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	852000	STREET/SIDEWALKS	$386,729	$0	$30,000	$0
		GRAND TOTAL	$386,729	$0	$30,000	$0

REVENUE REPORT
CAPITAL IMPROVEMENT FUND
13030

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
OTHER GOV. REV.	437100	COUNTY CONTRIBUTION	$2,207,579	$0	$102,833	$0
	437900	OTHER CONTRIBUTION	$129,800	$0	$0	$0
		Category-Total	$2,337,379	$0	$102,833	$0
CHARGES FOR SRVCS.	440010	TAXABLE SALES INCOME	$2,695	$0	$0	$0
INTEREST INCOME	471000	INTEREST REVENUE	$200,905	$80,000	$57,056	$57,100
CONTRIB. & OTHER	483000	DONATIONS/CONTRIBUTIONS	$5,400	$0	$0	$0
	487000	UNENC BAL FWD	$3,741,894	$1,921,400	$3,689,111	$1,699,100
		Category-Total	$3,747,294	$1,921,400	$3,689,111	$1,699,100
OTHER FIN. SOURCES	491010	TRANS. FROM GENERAL FUND	$2,731,598	$2,329,900	$2,349,900	$6,225,200
		Grand Total	$9,019,871	$4,331,300	$6,198,900	$7,981,400

GENERAL OPERATIONS
13030.11210

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$190,000	$16	$200,000
	936000	CITYWIDE PROJECTS	$0	$1,947,300	$0	$4,732,900
		SUB-TOTAL	$0	$2,137,300	$16	$4,932,900
		GRAND TOTAL	$0	$2,137,300	$16	$4,932,900

POLICE ADMIN. (MAJOR REPAIRS)
13030.22110

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$6,932	$9,500	$9,500	$5,500
		GRAND TOTAL	$6,932	$9,500	$9,500	$5,500

FIRE ADMIN. (MAJOR REPAIRS)
13030.22510

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$0	$120,000	$75,000	$89,000
		GRAND TOTAL	$0	$120,000	$75,000	$89,000

DESIGN
13030.33500

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	861100	ENGINEERING SERVICES	$0	$75,000	$75,000	$75,000
		GRAND TOTAL	$0	$75,000	$75,000	$75,000

FACILITY MAINT. (MAJOR REPAIRS)
13030.33800

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$10,570	$25,000	$62,200	$0
		GRAND TOTAL	$10,570	$25,000	$62,200	$0

AQUATIC CENTER (MAJOR REPAIRS)
13030.44200

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$97,209	$42,000	$42,000	$110,000
		GRAND TOTAL	$97,209	$42,000	$42,000	$110,000

PARK MAINT. (MAJOR REPAIRS)
13030.44500

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$52,276	$48,500	$48,500	$159,500
		GRAND TOTAL	$52,276	$48,500	$48,500	$159,500

IRONHORSE - CLUBHOUSE HVAC REPLACEMENT
13030.49103

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$0	$30,000	$0	$0
		GRAND TOTAL	$0	$30,000	$0	$0

IRONHORSE - COURSE PERIMETER FENCING
13030.49109

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	843000	GOLF COURSE IMPROVEMENTS	$0	$21,500	$0	$55,000
		GRAND TOTAL	$0	$21,500	$0	$55,000

IRONHORSE - ARTIFICIAL TURF TEEING AREA
13030.49110

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	843000	GOLF COURSE IMPROVEMENTS	$0	$25,000	$25,000	$0
		GRAND TOTAL	$0	$25,000	$25,000	$0

IRONHORSE - COURSE FOOT BRIDGES, 11 & 15
13030.49113

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	843000	GOLF COURSE IMPROVEMENTS	$0	$40,000	$40,000	$0
		GRAND TOTAL	$0	$40,000	$40,000	$0

IRONHORSE - COURSE ELEC SUPPLY/LAKE AER
13030.49114

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	840140	COURSE IMPROVEMENTS	$0	$7,500	$7,500	$0
		GRAND TOTAL	$0	$7,500	$7,500	$0

GOLF & CLUBHOUSE REPAIRS
13030.49115

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
COMMOD. & SUPP.	713000	EXPENDABLE EQUIPMENT	$0	$0	$10,000	$0
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$64,700	$0	$218,100	$0
		GRAND TOTAL	$64,700	$0	$228,100	$0

GOLF MAINT. BLDG PKG LOT
13030.49116

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$0	$0	$0	$300,000
		GRAND TOTAL	$0	$0	$0	$300,000

GOLF COURSE - PRACTICE TEE
13030.49117

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	840140	COURSE IMPROVEMENTS	$0	$0	$0	$66,000
		GRAND TOTAL	$0	$0	$0	$66,000

NC 04 01 IRONHORSE DESIGN
13030.73001

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	823000	EASEMENT	$67	$0	$0	$0
	840110	LANDSCAPING	$384	$0	$0	$0
	846000	MISCELLANEOUS CAPITAL	$60	$0	$0	$0
	855000	STORM SEWER	$1,553,303	$0	$45,486	$0
	861100	ENGINEERING SERVICES	$60,972	$0	$42	$0
		SUB-TOTAL	$1,614,786	$0	$45,528	$0
		GRAND TOTAL	$1,614,786	$0	$45,528	$0

135TH ST WATER FEATURES
13030.74009

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	845000	LANDSCAPE	$0	$0	$0	$66,000
		GRAND TOTAL	$0	$0	$0	$66,000

MEDIAN LANDSCAPING
13030.74027

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	845000	LANDSCAPE	$0	$0	$0	$82,500
		GRAND TOTAL	$0	$0	$0	$82,500

IRONWOODS RESTROOM FACILITIES
13030.76001

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	831000	BUILDINGS	$0	$0	$484,131	$0
	861100	ENGINEERING SERVICES	$4,869	$0	$0	$0
		SUB-TOTAL	$4,869	$0	$484,131	$0
		GRAND TOTAL	$4,869	$0	$484,131	$0

LAKE AT IRONWOODS
13030.76002

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	844000	PARK IMPROVEMENTS	$0	$0	$295,000	$0
	861100	ENGINEERING SERVICES	$48,495	$0	$20,094	$0
		SUB-TOTAL	$48,495	$0	$315,094	$0
		GRAND TOTAL	$48,495	$0	$315,094	$0

CREEK BANK STABIL.
13030.76003

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	840140	COURSE IMPROVEMENTS	$455,917	$0	$70,123	$0
	861100	ENGINEERING SERVICES	$27,478	$0	$0	$0
		SUB-TOTAL	$483,395	$0	$70,123	$0
		GRAND TOTAL	$483,395	$0	$70,123	$0

IRONHORSE GOLF COURSE GREENS REPAIR
13030.76004

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	840143	GOLF GREENS RECONSTRUCTION	$1,187,048	$0	$100,042	$0
	861100	ENGINEERING SERVICES	$24,815	$0	$0	$0
		SUB-TOTAL	$1,211,863	$0	$100,042	$0
		GRAND TOTAL	$1,211,863	$0	$100,042	$0

IRONWOODS MASTER PLAN
13030.76005

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	844000	PARK IMPROVEMENTS	$0	$0	$95,000	$0
		GRAND TOTAL	$0	$0	$95,000	$0

GEZER PARK
13030.76006

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	844000	PARK IMPROVEMENTS	$0	$1,100,000	$1,000,000	$0
	861100	ENGINEERING SERVICES	$0	$0	$100,000	$0
		SUB-TOTAL	$0	$1,100,000	$1,100,000	$0
		GRAND TOTAL	$0	$1,100,000	$1,100,000	$0

DB 04 024 82ND TER / WENONGA
13030.76009

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CONTRCT. SRVCS.	631000	LEGAL PUBLICATIONS / ADVERTISING	$490	$0	$0	$0
CAPITAL OUTLAY	840110	LANDSCAPING	$3,005	$0	$0	$0
	846000	MISCELLANEOUS CAPITAL	$6,000	$0	$0	$0
	855000	STORM SEWER	$1,672,486	$0	$620,029	$0
	861100	ENGINEERING SERVICES	$0	$0	$27,812	$0
	862100	PERMITS	$60	$0	$0	$0
		SUB-TOTAL	$1,681,551	$0	$647,841	$0
		GRAND TOTAL	$1,682,041	$0	$647,841	$0

VEHICLE STORAGE BLDG
13030.76011

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$0	$400,000	$487,000	$0
		GRAND TOTAL	$0	$400,000	$487,000	$0

PARK MAINT BLDG PARKING LOT
13030.76012

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$0	$0	$0	$330,000
		GRAND TOTAL	$0	$0	$0	$330,000

9737 OVERBROOK STORMATER
13030.76013

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	855000	STORM SEWER	$0	$125,000	$115,225	$0
	861100	ENGINEERING SERVICES	$7,775	$0	$2,000	$0
		SUB-TOTAL	$7,775	$125,000	$117,225	$0
		GRAND TOTAL	$7,775	$125,000	$117,225	$0

8308 MEADOW LANE STORMWATER
13030.76014

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	855000	STORM SEWER	$0	$125,000	$106,200	$0
	861100	ENGINEERING SERVICES	$0	$0	$18,800	$0
		SUB-TOTAL	$0	$125,000	$125,000	$0
		GRAND TOTAL	$0	$125,000	$125,000	$0

PW BLDG PARKING LOT
13030.76015

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$0	$0	$0	$110,000
		GRAND TOTAL	$0	$0	$0	$110,000

TOMAHAWK CREEK BANK EROSION
13030.76017

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	840210	WALKING TRAILS	$0	$0	$0	$1,000,000
		GRAND TOTAL	$0	$0	$0	$1,000,000

TRAIL REPAIR, 123RD & MISSION
13030.76020

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	840210	WALKING TRAILS	$0	$0	$277,700	$0
	861100	ENGINEERING SERVICES	$0	$0	$22,300	$0
		SUB-TOTAL	$0	$0	$300,000	$0
		GRAND TOTAL	$0	$0	$300,000	$0

2009 ACCELERATED STORMWATER
13030.76022

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	855000	STORM SEWER	$0	$0	$0	$550,000
	861100	ENGINEERING SERVICES	$0	$0	$0	$50,000
		SUB-TOTAL	$0	$0	$0	$600,000
		GRAND TOTAL	$0	$0	$0	$600,000

REVENUE REPORT
1/8 CENT SALES TAX FUND
13040

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
TAXES	412100	CITY SALES TAX	$685,520	$666,500	$702,658	$720,224
INTEREST INCOME	471000	INTEREST REVENUE	$41,482	$35,000	$11,838	$11,776
CONTRIB. & OTHER	487000	UNENC BAL FWD	$899,543	$630,800	$681,604	$411,100
OTHER FIN. SOURCES	491010	TRANS. FROM GENERAL FUND	$0	$0	$0	$45,200
		Grand Total	$1,626,545	$1,332,300	$1,396,100	$1,188,300

STORMWATER MANAGEMENT
13040.33600

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	840110	LANDSCAPING	$4,015	$0	$0	$0
	846000	MISCELLANEOUS CAPITAL	$300	$0	$0	$0
	855000	STORM SEWER	$661,627	$560,000	$610,000	$440,000
	861100	ENGINEERING SERVICES	$4,000	$0	$0	$0
		SUB-TOTAL	$669,942	$560,000	$610,000	$440,000
OTHER FIN. USE	913000	TRANS TO STREET IMPROVEMENTS	$275,000	$325,000	$325,000	$325,000
	934000	MISCELLANEOUS	$0	$110,000	$50,000	$50,000
	936000	CITYWIDE PROJECTS	$0	$337,300	$0	$373,300
		SUB-TOTAL	$275,000	$772,300	$375,000	$748,300
		GRAND TOTAL	$944,942	$1,332,300	$985,000	$1,188,300

REVENUE REPORT
CITY CAPITAL ART FUND
13050

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
INTEREST INCOME	471000	INTEREST REVENUE	$17,238	$10,147	$4,895	$4,861
CONTRIB. & OTHER	487000	UNENC BAL FWD	$348,749	$242,400	$344,452	$185,400
OTHER FIN. SOURCES	491010	TRANS. FROM GENERAL FUND	$72,124	$64,053	$64,053	$61,739
		Grand Total	$438,111	$316,600	$413,400	$252,000

CULTURAL ART
13050.44440

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CONTRCT. SRVCS.	625500	ART MAINTENANCE	$860	$34,300	$45,834	$82,944
CAPITAL OUTLAY	846100	PUBLIC ART	$92,800	$110,000	$171,300	$35,000
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$6,000	$10,866	$11,000
	936000	CITYWIDE PROJECTS	$0	$166,300	$0	$123,056
		SUB-TOTAL	$0	$172,300	$10,866	$134,056
		GRAND TOTAL	$93,660	$316,600	$228,000	$252,000

REVENUE REPORT
PARK IMPACT FUND
13060

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
LICENSES & PRMTS.	429300	IMPACT FEE	$73,606	$0	$0	$0
INTEREST INCOME	471000	INTEREST REVENUE	$9,669	$8,000	$2,807	$2,800
CONTRIB. & OTHER	487000	UNENC BAL FWD	$218,218	$163,900	$239,093	$690,100
OTHER FIN. SOURCES	491010	TRANS. FROM GENERAL FUND	$0	$508,800	$508,800	$0
		Grand Total	$301,493	$680,700	$750,700	$692,900

CULTURAL ART
13060.44440

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	871100	LEASE PRINCIPAL	$30,000	$30,000	$30,000	$480,000
	872100	LEASE INTEREST	$32,400	$30,600	$30,600	$28,800
		SUB-TOTAL	$62,400	$60,600	$60,600	$508,800
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$10,000	$0	$0
	936000	CITYWIDE PROJECTS	$0	$610,100	$0	$184,100
		SUB-TOTAL	$0	$620,100	$0	$184,100
		GRAND TOTAL	$62,400	$680,700	$60,600	$692,900

REVENUE REPORT
PUBLIC ART IMPACT FEE FUND
13070

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
LICENSES & PRMTS.	429300	IMPACT FEE	$70,336	$0	$0	$0
INTEREST INCOME	471000	INTEREST REVENUE	$8,532	$6,000	$2,463	$2,400
CONTRIB. & OTHER	481000	MISCELLANEOUS	$756	$0	$0	$0
	487000	UNENC BAL FWD	$163,048	$112,100	$235,037	$127,500
		Category-Total	$163,804	$112,100	$235,037	$127,500
		Grand Total	$242,672	$118,100	$237,500	$129,900

CULTURAL ART
13070.44440

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CAPITAL OUTLAY	846100	PUBLIC ART	$7,635	$100,000	$100,000	$0
OTHER FIN. USE	936000	CITYWIDE PROJECTS	$0	$18,100	$10,000	$129,900
		GRAND TOTAL	$7,635	$118,100	$110,000	$129,900

REVENUE REPORT
DEBT SERVICE FUND
14450

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
TAXES	411100	REAL PROPERTY - CURRENT	$6,547,399	$5,058,996	$5,058,996	$4,930,460
	411300	REAL PROPERTY - DELINQUENT	$33,033	$30,000	$30,000	$30,000
	411400	PERSONAL PROPERTY - DELINQUENT	$1,236	$2,000	$2,000	$2,000
	411500	RECREATION VEHICLE TAX	$627	$1,061	$1,061	$446
	411600	HEAVY TRUCK TAX	$897	$546	$546	$782
		Category-Total	$6,583,192	$5,092,603	$5,092,603	$4,963,688
OTHER GOV. REV.	434400	MOTOR VEHICLE TAX	$408,295	$624,176	$624,176	$449,638
SPECIAL ASSMTS.	461000	SPECIAL ASSESSMENTS-CURRENT	$1,454,583	$1,528,654	$1,523,148	$2,114,940
	462000	SPECIAL ASSESSMENTS-DELINQUENT	$1,747	$4,000	$4,000	$4,000
		Category-Total	$1,456,330	$1,532,654	$1,527,148	$2,118,940
INTEREST INCOME	471000	INTEREST REVENUE	$447,230	$300,067	$127,210	$127,234
CONTRIB. & OTHER	487000	UNENC BAL FWD	$5,922,766	$7,563,300	$7,822,863	$7,766,500
OTHER FIN. SOURCES	491040	TRANS FROM CAPITAL FUNDS	$139,525	$0	$0	$0
		Grand Total	$14,957,338	$15,112,800	$15,194,000	$15,426,000

DEBT SERVICE
14450.55000

	LINE ITEM NO:	LINE ITEM DESC.:	2007 ACTUAL:	2008 BUDGET:	2008 ESTIMATED:	2009 APPRVD. BUDGET:
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$3,270	$86,100	$100,000	$114,500
CAPITAL OUTLAY	871200	BOND PRINCIPAL	$5,295,000	$5,472,900	$5,415,000	$5,577,500
	872200	BOND INTEREST	$1,836,205	$2,076,800	$1,912,500	$2,341,200
		SUB-TOTAL	$7,131,205	$7,549,700	$7,327,500	$7,918,700
OTHER FIN. USE	933000	CASH BASIS RESERVE	$0	$7,477,000	$0	$7,392,800
		GRAND TOTAL	$7,134,475	$15,112,800	$7,427,500	$15,426,000

City of Leawood, Kansas

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